

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

**Meeting Date and Time:** Thursday, April 9, 2020 10:00 AM –12:00 PM

**Meeting Location:** This meeting will be telephonic only. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

**Telephonic Meeting:** Telephone 1 860-840-2075  
Meeting ID: 704 427 842

**Agenda**

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment\* Period
- III. Approval of Minutes:
  - a. February 13, 2020 regular meeting
- IV. City of Hartford Issues and Items
  - a. Review and discussion: Monthly Financial Report February 2020
  - b. Review and Discussion: Non-labor Contracts
    - i. Compass – Youth Violence Prevention Program
    - ii. Raptor Technologies
- V. Town of Sprague Issues and Items
  - a. Subcommittee update
  - b. Review and discussion: FY 2019 Audit
  - c. Update: Corrective Action Plan
  - d. Review and discussion: Monthly Financial Report February 2020
- VI. City of West Haven Issues and Items
  - a. Subcommittee update
  - b. Review and Discussion: FY 2019 Audit
  - c. Review and Discussion: Recommended FY 2021 Budget
  - d. Review and discussion: Monthly Financial Report February 2020
- VII. Other Business

## VIII. Adjourn

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

**DRAFT**  
**STATE OF CONNECTICUT**

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)**

**REGULAR MEETING MINUTES**

**Meeting Date and Time:** Thursday, February 13, 2020, 10:00 AM –12:00 PM

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

**Members in Attendance:** OPM Secretary Designee Kimberly Kennison (Executive Finance Officer), State Treasurer Designee Christine Shaw (Assistant State Treasurer), Matthew Brokman, Tom Hamilton (telephone), Sal Luciano, Mark Waxenberg (telephone), Robert White, and David Wright-Biller

**Municipal and State Staff and Others Present:**

City of Hartford: Luke Bronin - Mayor, Jolita Lazauskas - Budget Director, Dr. Leslie Torres-Rodriguez - School Superintendent, and other City staff

Town of Sprague: Cheryl A. Blanchard - First Selectwoman, William Hull – Superintendent, Michele Demicco – Business Manager

City of West Haven: Mayor Nancy Rossi, Frank Cieplinski – Finance Director, City Attorney Lee Tiernan, Bill Lindsay – Financial Advisor for West Haven

Others: Michael Milone (OPM liaison), OPM Staff - Julian Freund, Michael Walsh, and Bill Plummer

**I. Call to Order & Opening Remarks**

The meeting was called to order at 10:06 a.m. by Ms. Kennison. Ms. Kennison and Ms. Shaw introduced themselves to those in attendance and indicated that as the co-chair designees, they would each be acting in a co-chair capacity at today’s meeting in the absence of OPM Secretary McCaw and State Treasurer Wooden.

**II. Public Comment Period**

Ms. Kennison noted that there was no one present that was seeking to make a public comment at today’s meeting.

**III. Approval of Minutes:**

The January 9, 2020 regular meeting minutes were unanimously approved with Mr. Wright-Biller abstaining.

#### **IV. Town of Sprague Issues and Items**

a. Subcommittee update

Mr. Freund provided an update of the January 30<sup>th</sup> subcommittee meeting. That meeting included discussions on various audit issues including the reasons for the need for two extension requests for submission of the June 30, 2019 audit, the status of prior year audit findings and a cash flow update from the Town.

b. Review and discussion: Monthly Financial Report December 2019

First Selectwoman Blanchard provided an update of the December 2019 financial results of the Town.

c. Update: FY 2019 Audit and Corrective Action Plan

First Selectwoman Blanchard described the open items needed in order for the Town's independent auditor to complete the June 30, 2019 audit. She indicated that an audit extension for the month of March will be required as the audit is not expected to be completed by the end of February.

Ms. Shaw commented that at the December 2019 subcommittee meeting, there was an indication that the Board of Education was developing its FY 2020-21 proposed budget. She inquired whether that budget had been approved by the Board of Education. First Selectwoman Blanchard confirmed that the Board of Education had approved the proposed education budget.

#### **V. City of West Haven Issues and Items**

a. Subcommittee update

Mr. Freund provided an update of the January 28<sup>th</sup> subcommittee meeting. Additional work has been requested from the human resources consultant, HRCG for a deeper review of the Board of Education HR function. The City has issued an RFP to outsource payroll and employee benefit services. Ms. Kennison indicated that she is seeking for the City and Board of Education to provide the Board the anticipated dates that the additional work requested of HRCG would be completed by.

b. Review and discussion: Clean Water Fund Loan

Mr. Lindsey, the City's investment adviser, provided information on the projects expected to be financed by the Clean Water Loan Proceeds, including a description of the loan terms and the different repayment schedules. In response to a question from Mr. Hamilton, the Finance Director indicated that the impact on sewer rates as a result of the loan is projected to be an increase from \$426 per housing unit to \$439 by FY 2024.

c. Review, discussion and possible action: 5-Year Plan FY20-FY24

Ms. Kennison provided an update on the City's 5-year plan and indicated that the West Haven City Council had voted to approve the plan. A discussion ensued among Board members in regard to the various assumptions made in the plan and other matters. The 5-year plan was approved by Board members with Mr. White opposed.

d. Review and discussion: Conditions for FY 2020 Municipal Restructuring Funds

Mr. Freund presented a list of suggested conditions for the City to comply with in order to receive Municipal Restructuring Funds for FY 2020. Board members recommended considering the addition of several conditions. Mr. White suggested the agreement address the extent to which restructuring funds may be used to pay down IBNR costs. He also suggested a requirement to have an actuary provide long-term projections of OPEB benefit payments. Mr. Brokman suggested the City be required to detail and track the savings associated with the placeholder savings included in the 5-Year Plan. Members also suggested included regular updates on the Fire Districts.

e. Update: Fire Districts

Mr. Walsh provided an update on his and Ms. Kennison's work with the districts, including meetings held with the districts in December 2019 and January 2020. He indicated that based upon discussions with the districts, the fire chiefs expressed concerns that were similar to the Board in regard to the funding of the pension plans and the OPEB liability. The districts are currently working with their respective actuaries to obtain current pension and OPEB valuations. The Chiefs of the districts are both aware of OPM's desire for their 2020-21 budget to reflect an increase towards the funding of their pension plans and the start of contributions to set aside assets toward the funding of their OPEB liabilities.

f. Review and discussion: Monthly Financial Report December 2019

Mr. Cieplinski, the City's finance director provided an update regarding the December 2019 financial results of the City.

g. Review, Discussion and Possible Action: Labor contracts

i. ERS Unit (Dispatchers), IAFF Local 5127

Mr. Freund provided a description of the proposed contract. Additional actuarial analysis information that had previously been requested by Board members were provided. The proposed contract was unanimously approved by the Board.

ii. BOE Administrators Association

Mr. Freund provided a description of the proposed contract. An analysis by the City's actuary of certain changes to the contract and the anticipated savings were provided. After discussion by Board members, the contract was approved.

**VI. City of Hartford Issues and Items**

a. Subcommittee update

Mr. Freund provided an update of the Hartford subcommittee meeting held on January 23, 2020. He indicated that the agenda for that meeting included the review of the City's June 30, 2019 audit report and a discussion regarding a planned evaluation of Hartford Public Schools' special education services.

b. Discussion and Possible Action: Resolution supporting Hartford School District efforts to obtain residency verification and supporting documentation justifying service costs invoiced by other districts

Background information was provided regarding the district's efforts to seek residency verification and justification of billing from other districts providing services to Hartford students. To date, these efforts have been unsuccessful. Superintendent Torres-Rodriguez explained that part of the challenge is that the information was requested mid-year and other districts are encountering difficulties in producing the requested information. Based on further discussion, the motion was amended to express support for the District and City to seek residency verification and supporting documentation for services invoiced by other districts as an initiative for the next school year. All members voted in support of the amended motion.

c. Review and discussion: Monthly Financial Report December 2019

Budget Director, Jolita Lazauskas, provided an update on the City's December 2019 financial results.

d. Review and discussion: Non-labor contracts:

It was noted by Ms. Kennison that the non-labor contracts on the agenda required no formal action by the Board. Mr. Freund provided a description of all 3 contracts below.

- i. Amendments to contracts for Speech Language Pathologists (BOE): Soliant Health, Sunbelt Staffing, Delta T Group

Board members had no questions regarding this contract.

- ii. Golf Course Superintendent: Guilmette Golf LLC

The City's public works director and deputy director provided an overview of the contract. Several questions were posed by Board members.

- iii. Overnight Warming Center: Salvation Army

Mayor Bronin described the provisions of the contract and the need for such services. A discussion ensued among Board members.

**VII. Other Business**

None.

**VIII. Adjourn**

The meeting adjourned at 12:03 p.m.

# City of Hartford

FY2020

## Monthly Financial Report to the Municipal Accountability Review Board



February 2020

(FY2020 P8)

*Meeting date: April 9, 2020*

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

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City of Hartford - FY2020 General Fund Financial Report & Projection

MARB 4/9/20

Revenue Category	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (FEBRUARY)	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes <sup>1</sup>	(277,053,297)	(283,570,266)	(283,570,266)	(265,986,290)	(269,785,618)	(281,670,266)	1,900,000	95%
42 Licenses & Permits <sup>2</sup>	(6,378,386)	(6,040,406)	(6,040,406)	(4,408,693)	(4,216,252)	(6,040,406)	-	70%
43 Fines Forfeits & Penalties <sup>3</sup>	(249,446)	(190,000)	(190,000)	(161,464)	(123,878)	(190,000)	-	65%
44 Revenue from Money & Property <sup>4</sup>	(4,274,741)	(4,003,465)	(4,003,465)	(2,759,933)	(2,480,543)	(4,003,465)	-	62%
45 Intergovernmental Revenues <sup>5 14</sup>	(307,019,577)	(259,580,413)	(259,580,413)	(155,667,987)	(155,182,318)	(258,872,355)	708,058	60%
46 Charges For Services <sup>6</sup>	(4,167,429)	(2,967,964)	(2,967,964)	(2,641,092)	(2,631,094)	(2,967,964)	-	89%
47 Reimbursements <sup>7</sup>	(122,833)	(135,440)	(135,440)	(75,031)	(60,817)	(135,440)	-	45%
48 Other Revenues <sup>8</sup>	(451,813)	(238,650)	(238,650)	(386,507)	(204,833)	(238,650)	-	86%
53 Other Financing Sources <sup>9</sup>	(10,089,325)	(16,554,137)	(16,554,137)	(2,272,745)	(3,687,799)	(9,086,471)	7,467,666	22%
<b>Total Revenues<sup>19</sup></b>	<b>(609,806,845)</b>	<b>(573,280,741)</b>	<b>(573,280,741)</b>	<b>(434,359,742)</b>	<b>(438,373,152)</b>	<b>(563,205,017)</b>	<b>10,075,724</b>	<b>76%</b>

MARB 4/9/20

Expenditure Category	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (FEBRUARY)	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION	VARIANCE	% EXP.
Payroll <sup>10</sup>	97,702,910	110,295,287	110,532,661	62,664,300	65,222,901	105,188,537	5,344,124	59%
Benefits <sup>11</sup>	84,071,987	94,148,565	94,148,565	56,584,341	55,337,329	92,653,024	1,495,541	59%
Debt & Other Capital <sup>12 16</sup>	77,971,699	16,310,036	16,310,036	4,708,088	4,815,507	17,304,036	(994,000)	30%
Library <sup>13</sup>	1,483,334	8,201,317	8,201,317	992,778	1,023,100	1,534,651	6,666,666	12%
Metro Hartford Innovation Services	3,188,510	3,193,214	3,193,214	2,116,075	2,128,809	3,193,214	-	67%
Utilities <sup>17</sup>	23,415,165	25,865,608	25,865,608	15,402,212	16,262,494	25,496,808	368,800	63%
Other Non-Personnel <sup>18</sup>	33,030,630	31,253,440	31,016,066	16,811,228	12,850,074	30,957,196	58,870	41%
Education <sup>14</sup>	281,242,396	284,013,274	284,013,274	158,308,493	158,013,035	284,013,274	-	56%
<b>Total Expenditures</b>	<b>602,106,630</b>	<b>573,280,741</b>	<b>573,280,741</b>	<b>317,587,514</b>	<b>315,653,249</b>	<b>560,340,740</b>	<b>12,940,001</b>	<b>55%</b>
Committed Fund Balance for Board of Education <sup>15</sup>	2,834,533							
<b>Total Expenditures incl. Committed Fund Balance</b>	<b>604,941,163</b>							
<b>Revenues and Expenditures incl. Committed for BOE, Net</b>	<b>(4,865,682)</b>	<b>-</b>	<b>-</b>	<b>(116,772,228)</b>	<b>(122,719,903)</b>	<b>(2,864,277)</b>		
Council Approved Use of Fund Balance	-			-				
<b>Net Surplus/(Deficit)</b>	<b>4,865,682</b>	<b>-</b>	<b>-</b>	<b>116,772,228</b>	<b>122,719,903</b>	<b>2,864,277</b>		

See footnotes on page 2.

## REVENUE FOOTNOTES

<sup>1</sup> The General Property Tax revenue category is comprised of (1) Current Year Levy, (2) Prior Year Levy, (3) Interest & Liens and (4) Subsequent Lien Sales.

(1) Cumulative through February current year tax levy revenues are in line with FY2019 Period 8 (February.) In April, the GL2018 were reduced in net assessment value by \$22M, for appeals settled through the Board of Assessment and court process late in March, that resulted an adjustment of \$1.9M in General Property Tax revenue.

(2) Prior Year Levy collections are tracking favorable compared to FY2019 cumulative through February.

(3) Interest and liens collections through February are tracking favorable by 23.33% comparing to FY2019 Period 8 (February.)

(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.

Overall a shortfall of \$1.9M is projected for General Property Taxes and will continue to be monitored through the fiscal year.

<sup>2</sup> The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category is in line with the FY2020 budget; however, it is tracking lower by 4.37% comparing to FY2019 Period 8 (February) due to fewer permits submitted in the first and second quarter of FY2020.

<sup>3</sup> The Fines, Forfeits and Penalties revenue line item is primarily comprised of fines for false alarms.

<sup>4</sup> Revenue from Money and Property contains lease/rental and short-term investment income. FY2020 actuals are tracking lower compared to FY2019 Period 8 (February), due to timing on posting lease payments.

<sup>5</sup> FY2020 Intergovernmental Revenues YTD primarily reflect the receipt of the car tax, education cost sharing and highway grant revenues from the state. The projection has been adjusted and reduced by \$708K due to no additional funding from the State for the School Building Grant and the Bond Interest Subsidy on School Projects.

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

<sup>7</sup> Reimbursements (predominantly Section 8) primarily occur at fiscal year end.

<sup>8</sup> Other Revenues will vary year to year based on unanticipated items such as settlements.

<sup>9</sup> Other Financing Sources reflects revenues from (1) Corporate Contribution, (2) DoNo Stadium Fund, (3) the Parking Authority Fund, (4) Special Police Service Fund and other (interest from CIP Investment account).

(1) Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M, has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.

(2) Stadium lease revenue for the first and second quarter of revenue was received from HPA. FY2020 Q4 (\$127K) revenues from HPA are projected to be zero due to COVID-19 public health crisis.

(3) The first and second quarter of revenue from Hartford Parking Authority was received and recorded as of 12/31/2019. FY2020 Q4 (\$674K) revenues from HPA are projected to be zero due to COVID-19 public health crisis.

(4) Special Police Private Duty Jobs has been recorded for two (2) quarters and is in line with the FY2020 budget, and tracking favorably.

## EXPENDITURE FOOTNOTES

<sup>10</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$5.34M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 33 weeks of actual payroll expenses with 19.4 weeks remaining. Vacancies are assumed to be refilled with 15.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.8M is offset by a projected shortfall of \$994K in OT, \$477K in PT salary expenses and \$31K in holiday pay. Payroll will continue to be monitored throughout the fiscal year.

<sup>11</sup> The City's total ADEC for Police, Fire and Municipal workers was budgeted at \$40.87M. Due to timing, an updated estimate provided by the City's actuaries has reduced the ADEC by a total of \$1.13M. Additional favorability is driven by the trend in insurance costs, closed retirement plans, unemployment, Social Security and fringe reimbursements. Projected favorability is offset by \$111K in collective bargaining agreement savings and \$500K in non-Public Safety budgeted attrition and vacancy savings.

<sup>12</sup> The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.45M for Pay-As-You-Go CapEx for a total of \$16.31M. This expenditure line item is projected to be \$17.30M due to additional capital needs, included in the projection is an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund.

<sup>13</sup> Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

<sup>14</sup> Education YTD actuals reflect 8 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as received by the State.

<sup>15</sup> City Council Resolution item number 21, dated August 13, 2019, authorizes \$2.8M of the General Fund fund balance in FY2019 to "be used by the Board of Education in the provision of education services to the school children of Hartford." A transfer of \$2.9M occurred in P4 and a correcting journal entry by the BOE of \$100K brought the P5 transfer amount to \$2.8M. Over the course of two fiscal years, \$2.8M will be spent on education services.

<sup>16</sup> Under the executed Contract Assistance agreement, \$45.67M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2020. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.

<sup>17</sup> Utilities are projected to be \$368K favorable due to savings in electricity resulting from streetlight LED lighting retro fit projects and lower expenditures in piped heat and A/C and fuel oil due to a moderate winter.

<sup>18</sup> Leases are favorable due to a city facility lease being renewed at a lower cost.

<sup>19</sup> The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

**Revenue and expenditure projections do not reflect full extent of the impact of the COVID-19 public health crisis.**

**Revenue Summary - Major Category**

		FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (FEBRUARY)	FY2020 ACTUAL (FEBRUARY)
<b>41-TAXES</b>		<b>(277,053,297)</b>	<b>(283,570,266)</b>	<b>(283,570,266)</b>	<b>(265,986,290)</b>	<b>(269,785,618)</b>
	CURRENT YEAR TAX LEVY	(268,172,511)	(272,220,266)	(272,220,266)	(261,407,462)	(261,224,996)
	INTEREST AND LIENS	(4,998,639)	(4,500,000)	(4,500,000)	(2,834,640)	(3,495,914)
	PRIOR YEAR LEVIES	(3,057,342)	(6,250,000)	(6,250,000)	(1,698,177)	(4,921,480)
	TAX LIEN SALES	(740,692)	(500,000)	(500,000)	-	-
	OTHER	(84,112)	(100,000)	(100,000)	(46,010)	(143,228)
<b>42-LICENSES AND PERMITS</b>		<b>(6,378,386)</b>	<b>(6,040,406)</b>	<b>(6,040,406)</b>	<b>(4,408,693)</b>	<b>(4,216,252)</b>
	BUILDING PERMITS	(3,248,523)	(3,442,000)	(3,442,000)	(2,339,733)	(2,302,374)
	ELECTRICAL PERMITS	(972,254)	(775,000)	(775,000)	(642,570)	(631,663)
	FOOD & MILK DEALER LICENSES	(289,194)	(312,000)	(312,000)	(92,250)	(115,650)
	MECHANICAL PERMITS	(830,946)	(800,000)	(800,000)	(647,856)	(442,728)
	PLUMBING PERMITS	(399,136)	(325,000)	(325,000)	(287,566)	(268,829)
	OTHER	(638,333)	(386,406)	(386,406)	(398,717)	(455,008)
<b>43-FINES FORFEITS AND PENALTIES</b>		<b>(249,446)</b>	<b>(190,000)</b>	<b>(190,000)</b>	<b>(161,464)</b>	<b>(123,878)</b>
	FALSE ALARM CITATIONS-POL&FIRE	(239,289)	(185,000)	(185,000)	(155,618)	(105,838)
	LAPSED LICENSE/LATE FEE	(4,700)	(5,000)	(5,000)	(4,200)	(13,900)
	OTHER	(5,458)	-	-	(1,646)	(4,141)
<b>44-INTEREST AND RENTAL INCOME</b>		<b>(4,274,741)</b>	<b>(4,003,465)</b>	<b>(4,003,465)</b>	<b>(2,759,933)</b>	<b>(2,480,543)</b>
	BILLINGS FORGE	(20,308)	(20,428)	(20,428)	(15,353)	(15,440)
	CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(29,167)	(25,000)
	DELTAPRO - LANDFILL GAS	(10,202)	(90,294)	(90,294)	(10,202)	-
	INTEREST	(3,121,304)	(2,905,249)	(2,905,249)	(1,979,268)	(2,015,279)
	MIRA SOLAR REVENUE	-	(50,000)	(50,000)	-	-
	RENT OF PROP-ALL OTHER	(109,809)	(112,839)	(112,839)	(72,678)	(63,892)
	RENTAL OF PARK PROPERTY	(60,021)	(54,000)	(54,000)	(43,346)	(15,338)
	RENTAL OF PARKING LOTS	(300)	(600)	(600)	(300)	-
	RENTAL OF PROP-FLOOD COMM	(107,880)	(148,560)	(148,560)	(75,600)	(58,800)
	RENTAL-525 MAIN STREET	(22,456)	(21,094)	(21,094)	(15,004)	(12,778)
	RENTS FROM TENANTS	(180,426)	(161,257)	(161,257)	(135,814)	(95,834)
	SHEPHERD PARK	(241,289)	(118,000)	(118,000)	(122,699)	-
	THE RICHARDSON BUILDING	(313,952)	(235,000)	(235,000)	(223,783)	(141,113)
	UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
	OTHER	(650)	-	-	(575)	(925)
<b>45-INTERGOVERNMENTAL</b>		<b>(307,019,577)</b>	<b>(259,580,413)</b>	<b>(259,580,413)</b>	<b>(155,667,987)</b>	<b>(155,182,318)</b>
	<b>MUNICIPAL AID</b>	<b>(253,863,415)</b>	<b>(254,285,642)</b>	<b>(254,285,642)</b>	<b>(153,999,599)</b>	<b>(153,595,417)</b>
	CAR TAX SUPPL MRSF REV SHARING	(11,078,328)	(11,597,120)	(11,597,120)	(11,078,328)	(11,597,120)
	EDUCATION COST SHARING	(188,043,631)	(187,974,890)	(187,974,890)	(94,286,294)	(93,987,446)
	HIGHWAY GRANT	(1,192,605)	(1,192,605)	(1,192,605)	(596,303)	-
	MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(2,045,508)
	MRSA BONDED DISTRIBUTION GRANT	(1,446,985)	(1,419,161)	(1,419,161)	(27,824)	-
	MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
	MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
	PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
	STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
	<b>OTHER MUNICIPAL AID</b>	<b>(48,566,231)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	STATE CONTRACT ASSISTANCE	(48,566,231)	-	-	-	-
	<b>OTHER STATE REVENUES</b>	<b>(111,786)</b>	<b>(830,774)</b>	<b>(830,774)</b>	<b>(88,749)</b>	<b>(107,353)</b>
	BOND INT SUB ON SCH PROJ	-	(46,613)	(46,613)	-	-
	JUDICIAL BRANCH REV DISTRIB.	(89,972)	(76,000)	(76,000)	(66,935)	(87,898)
	SCH BUILD GRT-SERIAL	-	(661,445)	(661,445)	-	-
	VETERANS EXEMPTIONS	(21,814)	(46,716)	(46,716)	(21,814)	(19,456)
	<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(4,473,045)</b>	<b>(4,458,997)</b>	<b>(4,458,997)</b>	<b>(1,576,738)</b>	<b>(1,459,399)</b>
	DISABIL EXEMPT-SOC SEC	(6,223)	(7,755)	(7,755)	(6,223)	(6,559)
	GR REC TAX-PARI MUTUEL	(206,810)	(250,000)	(250,000)	(201,847)	(127,578)
	HEALTH&WELFARE-PRIV SCH	(54,629)	(61,366)	(61,366)	(54,629)	(50,793)
	MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
	PHONE ACCESS LN TAX SH	(447,838)	(550,000)	(550,000)	-	-
	PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(125,390)
	PILOT FOR CT CTR FOR PERF	(513,422)	(361,000)	(361,000)	-	-
	PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
	PILOT HARTFORD HILTON	(540,247)	(525,000)	(525,000)	(360,165)	(270,124)
	PILOT HARTFORD MARRIOTT	(552,763)	(552,764)	(552,764)	(552,763)	(603,956)
	PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(25,000)
	<b>OTHER</b>	<b>(5,100)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(2,900)</b>	<b>(20,149)</b>
	STATE REIMBURSEMENTS	(5,100)	(5,000)	(5,000)	(2,900)	(20,149)
<b>46-CHARGES FOR SERVICES</b>		<b>(4,167,429)</b>	<b>(2,967,964)</b>	<b>(2,967,964)</b>	<b>(2,641,092)</b>	<b>(2,631,094)</b>
	CONVEYANCE TAX	(1,913,349)	(1,200,000)	(1,200,000)	(1,126,105)	(1,006,126)
	FILING RECORD-CERTIF FEES	(280,062)	(300,000)	(300,000)	(190,458)	(203,456)
	TRANSCRIPT OF RECORDS	(829,705)	(839,250)	(839,250)	(550,049)	(532,437)
	OTHER	(1,144,312)	(628,714)	(628,714)	(774,479)	(889,075)
<b>47-REIMBURSEMENTS</b>		<b>(122,833)</b>	<b>(135,440)</b>	<b>(135,440)</b>	<b>(75,031)</b>	<b>(60,817)</b>
	ADVERTISING LOST DOGS	(980)	(220)	(220)	(570)	(283)
	ATM REIMBURSEMENT	(399)	(1,475)	(1,475)	(399)	(280)
	DOG ACCT-SALARY OF WARDEN	(2,291)	(2,600)	(2,600)	-	-
	OTHER REIMBURSEMENTS	(4,438)	(20,500)	(20,500)	(3,528)	(1,327)
	PRIOR YEAR EXPEND REFUNDS	-	(17,000)	(17,000)	-	-
	REIMB FOR MEDICAID SERVICES	(9,945)	(22,000)	(22,000)	(9,945)	-
	SECTION 8 MONITORING	(87,497)	(65,545)	(65,545)	(43,405)	(41,972)
	OTHER	(17,284)	(6,100)	(6,100)	(17,184)	(16,955)
<b>48-OTHER REVENUES</b>		<b>(451,813)</b>	<b>(238,650)</b>	<b>(238,650)</b>	<b>(386,507)</b>	<b>(204,833)</b>
	MISCELLANEOUS REVENUE	(155,122)	(169,150)	(169,150)	(123,330)	(160,161)
	OVER & SHORT ACCOUNT	(1,007)	(1,500)	(1,500)	(1,004)	9
	SALE CITY SURPLUS EQUIP	(783)	(60,000)	(60,000)	(355)	(963)
	SALE OF DOGS	(6,126)	(5,000)	(5,000)	(4,264)	(4,917)
	SETTLEMENTS - OTHER	(215,998)	(3,000)	(3,000)	(213,800)	(75)
	OTHER	(72,777)	-	-	(43,754)	(38,726)
<b>53-OTHER FINANCING SOURCES</b>		<b>(10,089,325)</b>	<b>(16,554,137)</b>	<b>(16,554,137)</b>	<b>(2,272,745)</b>	<b>(3,687,799)</b>
	CORPORATE CONTRIBUTION	(3,141,333)	(10,000,000)	(10,000,000)	-	-
	DOWNTOWN NORTH (DONO)	(1,122,590)	(993,500)	(993,500)	(300,071)	(541,230)
	REVENUE FROM HTFD PKG AUTHY	(2,630,675)	(2,695,637)	(2,695,637)	-	(1,177,315)
	SPECIAL POLICE SERVICES	(2,955,127)	(2,750,000)	(2,750,000)	(1,913,816)	(1,914,742)
	OTHER	(239,599)	(115,000)	(115,000)	(58,859)	(54,512)
<b>Grand Total</b>		<b>(609,806,845)</b>	<b>(573,280,741)</b>	<b>(573,280,741)</b>	<b>(434,359,742)</b>	<b>(438,373,152)</b>



**Expenditure Summary - Departments**

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (FEBRUARY)	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	700,632	802,661	802,661	463,023	535,501	735,767	66,894
00112 COURT OF COMMON COUNCIL	503,577	510,147	560,916	325,004	298,557	520,830	40,086
00113 TREASURER	454,715	470,860	470,860	293,031	271,164	445,760	25,100
00114 REGISTRARS OF VOTERS	581,934	470,367	765,702	442,189	426,217	750,178	15,524
00116 CORPORATION COUNSEL	1,335,850	1,551,808	1,551,808	872,434	810,724	1,370,354	181,454
00117 TOWN & CITY CLERK	696,637	800,095	800,095	442,682	441,487	732,593	67,502
00118 INTERNAL AUDIT	501,016	513,779	513,779	318,923	323,067	512,949	830
00119 CHIEF OPERATING OFFICER	613,541	818,222	818,222	424,752	401,162	815,538	2,684
00122 METRO HARTFORD INNOVATION SERV	3,188,510	3,193,214	3,193,214	2,116,075	2,128,809	3,193,214	0
00123 FINANCE	3,301,651	3,803,175	3,803,175	2,071,301	2,086,471	3,517,827	285,348
00125 HUMAN RESOURCES	1,231,425	1,257,176	1,257,176	803,041	735,376	1,250,501	6,675
00128 OFFICE OF MANAGEMENT & BUDGET	856,745	1,187,960	1,187,960	539,118	540,246	1,019,308	168,652
00132 FAMILIES, CHILDREN, YOUTH & RECREATION <sup>1</sup>	3,343,256	3,407,296	3,407,296	2,295,580	2,332,318	3,574,537	(167,241)
00211 FIRE	32,107,353	34,285,229	34,285,229	20,665,010	20,843,149	33,421,513	863,716
00212 POLICE	40,011,308	46,627,694	46,627,694	25,135,010	26,456,179	44,118,096	2,509,598
00213 EMERGENCY SERVICES & TELECOMM. <sup>2</sup>	3,657,064	3,799,883	3,799,883	2,444,800	2,376,361	3,982,002	(182,119)
00311 PUBLIC WORKS	13,176,086	15,595,312	15,595,312	8,085,752	9,086,639	14,852,072	743,240
00420 DEVELOPMENT SERVICES	3,290,211	4,020,079	4,020,079	2,050,378	2,321,628	3,878,018	142,061
00520 HEALTH AND HUMAN SERVICES	3,325,808	5,063,719	5,063,719	1,499,871	2,482,191	4,489,599	574,120
00711 EDUCATION	281,242,396	284,013,274	284,013,274	158,308,493	158,013,035	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY <sup>3</sup>	1,483,334	8,201,317	8,201,317	992,778	1,023,100	1,534,651	6,666,666
00820 BENEFITS & INSURANCES	84,071,987	94,148,565	94,148,565	56,584,341	55,337,329	92,653,024	1,495,541
00821 DEBT SERVICE <sup>4</sup>	77,971,699	16,310,036	16,310,036	4,708,088	4,815,507	17,304,036	(994,000)
00822 NON OP DEPT EXPENDITURES	44,459,898	42,428,873	42,082,769	25,705,840	21,567,032	41,655,099	427,670
<b>Grand Total</b>	<b>602,106,630</b>	<b>573,280,741</b>	<b>573,280,741</b>	<b>317,587,514</b>	<b>315,653,249</b>	<b>560,340,740</b>	<b>12,940,001</b>

<sup>1</sup> The Dept. Families, Children, Youth & Recreation's projected unfavorability is attributable to the addition of part-time staff for seasonal Recreation services.

<sup>2</sup> Emergency Services & Telecomm. is projected to be unfavorable due to number of Trainees being hired as full-time staff and the need to assign a full-time staff person to each Trainee during scheduled shifts.

<sup>3</sup> Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

<sup>4</sup> The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.45M for Pay-As-You-Go CapEx for a total of \$16.31M. This expenditure line item is projected to be \$17.30M due to additional capital needs, included in the projection is an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund.

**Expenditure Summary - Major Expenditure Category**

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (FEBRUARY)	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION	VARIANCE
<b>PAYROLL</b>	<b>97,702,910</b>	<b>110,295,287</b>	<b>110,532,661</b>	<b>62,664,300</b>	<b>65,222,901</b>	<b>105,188,537</b>	<b>5,344,124</b>
FT <sup>1</sup>	80,500,637	94,243,829	94,294,598	51,071,759	53,226,421	87,448,181	6,846,417
HOL <sup>1</sup>	2,144,726	2,480,489	2,480,489	1,624,823	1,658,232	2,511,275	(30,786)
OT <sup>1</sup>	13,204,845	12,066,029	12,066,029	8,375,443	8,601,128	13,060,484	(994,455)
PT <sup>1</sup>	1,852,702	1,504,940	1,691,545	1,592,275	1,737,120	2,168,598	(477,053)
<b>BENEFITS</b>	<b>84,071,987</b>	<b>94,148,565</b>	<b>94,148,565</b>	<b>56,584,341</b>	<b>55,337,329</b>	<b>92,653,024</b>	<b>1,495,541</b>
HEALTH	31,260,540	35,195,175	35,195,175	20,200,590	18,869,375	35,195,175	0
MITIGATION <sup>2</sup>	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION <sup>3</sup>	43,406,819	48,109,987	48,109,987	28,573,843	28,140,281	46,877,212	1,232,775
INSURANCE <sup>9</sup>	4,839,402	4,890,000	4,890,000	3,855,724	3,818,372	4,530,000	360,000
FRINGE REIMBURSEMENTS <sup>7</sup>	(5,332,983)	(3,800,000)	(3,800,000)	(2,587,849)	(2,026,262)	(4,100,000)	300,000
LIFE INSURANCE <sup>10</sup>	262,106	315,652	315,652	173,811	155,072	265,652	50,000
OTHER BENEFITS <sup>8</sup>	4,236,104	4,698,957	4,698,957	2,743,222	2,788,823	4,534,985	163,972
WAGE <sup>4</sup>	0	(111,206)	(111,206)	0	0	0	(111,206)
WORKERS COMP	5,400,000	5,350,000	5,350,000	3,625,000	3,591,667	5,350,000	0
<b>DEBT</b>	<b>77,971,699</b>	<b>16,310,036</b>	<b>16,310,036</b>	<b>4,708,088</b>	<b>4,815,507</b>	<b>17,304,036</b>	<b>(994,000)</b>
DEBT <sup>5</sup>	77,971,699	16,310,036	16,310,036	4,708,088	4,815,507	17,304,036	(994,000)
<b>LIBRARY</b>	<b>1,483,334</b>	<b>8,201,317</b>	<b>8,201,317</b>	<b>992,778</b>	<b>1,023,100</b>	<b>1,534,651</b>	<b>6,666,666</b>
LIBRARY <sup>5</sup>	1,483,334	8,201,317	8,201,317	992,778	1,023,100	1,534,651	6,666,666
<b>MHIS</b>	<b>3,188,510</b>	<b>3,193,214</b>	<b>3,193,214</b>	<b>2,116,075</b>	<b>2,128,809</b>	<b>3,193,214</b>	<b>0</b>
MHIS	3,188,510	3,193,214	3,193,214	2,116,075	2,128,809	3,193,214	0
<b>UTILITY</b>	<b>23,415,165</b>	<b>25,865,608</b>	<b>25,865,608</b>	<b>15,402,212</b>	<b>16,262,494</b>	<b>25,496,808</b>	<b>368,800</b>
UTILITY <sup>11</sup>	23,415,165	25,865,608	25,865,608	15,402,212	16,262,494	25,496,808	368,800
<b>OTHER</b>	<b>33,030,630</b>	<b>31,253,440</b>	<b>31,016,066</b>	<b>16,811,228</b>	<b>12,850,074</b>	<b>30,957,196</b>	<b>58,870</b>
COMMUNITY ACTIVITIES	2,105,764	2,342,699	2,338,054	1,315,534	1,040,866	2,338,054	0
CONTINGENCY	555,751	4,022,152	3,642,699	120,446	54,873	3,642,699	0
CONTRACTED SERVICES	3,286,289	4,071,425	4,164,469	1,744,718	1,794,455	4,164,469	0
ELECTIONS	0	458,146	162,811	0	0	162,811	0
GOVT AGENCY & OTHER	0	0	19,964	0	19,964	19,964	0
LEASES - OFFICES PARKING COPIER <sup>12</sup>	1,548,780	2,033,636	2,033,636	1,099,617	1,055,263	1,974,766	58,870
LEGAL EXPENSES & SETTLEMENTS	6,428,094	3,216,500	3,216,500	4,371,524	1,084,870	3,216,500	0
OTHER	3,255,876	4,313,833	4,319,928	1,681,243	2,599,928	4,319,928	0
POSTAGE	163,630	200,000	200,000	150,004	125,000	200,000	0
SUPPLY	4,011,786	4,396,572	4,296,532	2,378,753	2,267,178	4,296,532	0
TECH, PROF & COMM BASED SERVICES	1,655,597	2,506,553	2,929,549	950,045	1,185,513	2,929,549	0
VEHICLE & EQUIP	10,019,063	3,691,924	3,691,924	2,999,343	1,622,164	3,691,924	0
<b>EDUCATION</b>	<b>281,242,396</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>158,308,493</b>	<b>158,013,035</b>	<b>284,013,274</b>	<b>0</b>
EDUCATION	281,242,396	284,013,274	284,013,274	158,308,493	158,013,035	284,013,274	0
<b>Grand Total</b>	<b>602,106,630</b>	<b>573,280,741</b>	<b>573,280,741</b>	<b>317,587,514</b>	<b>315,653,249</b>	<b>560,340,740</b>	<b>12,940,001</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$5.34M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 33 weeks of actual payroll expenses with 19.4 weeks remaining. Vacancies are assumed to be refilled with 15.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.8M is offset by a projected shortfall of \$994K in OT, \$477K in PT salary expenses and \$31K in holiday pay. Payroll will continue to be monitored throughout the fiscal year.

<sup>2</sup> Mitigation of \$500K reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$1.25M and \$510K in budgeted attrition and vacancy savings. In total, \$2.26M is budgeted for attrition city-wide.

<sup>3</sup> The City's total ADEC for Police, Fire and Municipal workers was budgeted at \$40.87M. Due to timing, an updated estimate provided by the City's actuaries has reduced the ADEC by a total of \$1.13M. Additional favorability is driven by the trend in closed retirement plans.

<sup>4</sup> The FY2020 Adopted Budget includes savings of \$111K for HMEA and CHPEA furloughs, which will be realized in payroll throughout the fiscal year.

<sup>5</sup> Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

<sup>6</sup> This expenditure line item is projected to be \$17.30M due to additional capital needs, included in the projection is an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund.

<sup>7</sup> Fringe reimbursements for grant funded employees are projected to be favorable due to public safety grants.

<sup>8</sup> Social Security is projected to be favorable by \$139K and unemployment is projected to be favorable by \$25K.

<sup>9</sup> Insurance is projected to be favorable due to a \$300K decrease in the loss funding trend of claims and a \$60K decrease due to the majority of premiums spend occurring year-to-date.

<sup>10</sup> Life Insurance is projected to be \$50K favorable in Group Life Insurance Actives due to the trend of hiring new employees at lower salaries.

<sup>11</sup> Utilities are projected to be \$368K favorable due to savings in electricity resulting from streetlight LED lighting retro fit projects and lower expenditures in piped heat and A/C and fuel oil due to a moderate winter.

<sup>12</sup> Leases are favorable due to a city facility lease being renewed at a lower cost.

# Appendix

**FY2020 Full-time Payroll Projection (through February) as of 2/20/20**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 2/20 (33 WEEKS)	PROJECTION (19.4 WEEKS)	YTD THRU 2/20 PLUS PROJECTION (19.4 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	11	748,913	508,019	175,483	683,502	1,077	684,579	64,334
112-CCC	7	405,620	200,627	164,382	365,009	0	365,009	40,611
113- Treas	9	393,548	264,647	99,493	364,140	3,978	368,119	25,429
114- ROV	7	333,236	191,504	122,227	313,732	594	314,326	18,910
116-Corp Counsel	16	1,493,753	756,578	520,165	1,276,744	0	1,276,744	217,009
117- Clerk	10	662,701	294,571	229,218	523,789	685	524,474	138,227
118-Audit	5	509,901	320,944	187,827	508,771	0	508,771	1,130
119-COO	6	498,868	226,450	270,809	497,259	0	497,259	1,609
123- FIN	45	3,448,056	1,923,564	1,252,384	3,175,949	11,670	3,187,619	260,437
125- HR	13	936,431	440,135	378,401	818,536	839	819,375	117,056
128-OMBG	13	1,080,130	512,479	397,851	910,330	1,398	911,728	168,402
132-FCYR	11	792,033	465,318	281,436	746,753	671	747,424	44,609
211- Fire	368	27,117,637	15,743,696	9,858,793	25,602,489	112,695	25,715,183	1,402,454
212- Police	537	38,289,832	20,409,120	13,481,106	33,890,226	180,416	34,070,641	4,219,191
213- EST	49	3,002,483	1,512,222	1,020,883	2,533,105	8,861	2,541,965	460,518
311- DPW	197	10,261,421	5,516,287	3,685,008	9,201,295	39,303	9,240,598	1,020,823
420- Devel Serv	52	3,863,440	2,195,013	1,431,651	3,626,665	15,607	3,642,271	221,169
520- HHS	33	2,152,369	845,291	725,878	1,571,169	9,505	1,580,674	571,695
<b>Grand Total</b>	<b>1,389</b>	<b>95,990,372</b>	<b>52,326,466</b>	<b>34,282,995</b>	<b>86,609,462</b>	<b>387,299</b>	<b>86,996,760</b>	<b>8,993,612</b>

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	86,525
FT- Total Revised Budget	94,294,598

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	(364,896)
FT- Subtotal Variance	6,846,417
Non-Sworn Attrition (in Benefits)	(500,000)
Total Variance (favorable)	6,346,417

**Assumptions**

- 1) Analysis is based on year-to-date actuals from check date 2/20/20, which includes 33 pay periods, and projects filled positions for 19.4 future weeks.
- 2) Non-sworn vacancies are projected for 15.4 future weeks.
- 3) A future Police class is anticipated to be hired in the Spring.
- 4) No future Fire FY2020 classes planned.
- 5) Adopted head count is 1403 with 1389 General Fund positions and 14 MHIS positions funded in the MHIS internal service fund.



# CITY OF HARTFORD

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## COMPASS Youth Collaborative, Inc.

- COMPASS Youth Collaborative, Inc. shall provide youth support services through their **Peacebuilders program**, a youth violence mitigation and re-engagement program for high-risk Hartford youth.
- In September 2017, the COMPASS Peacebuilders program underwent a competitive Request for Proposals (RFP) process through the Department of Families, Children, Youth and Recreation's Youth Justice Initiative. After careful evaluation through a rigorous blind review process by a panel of non-City of Hartford employees—designed to ensure a level playing field and the highest level of integrity for all applicants, COMPASS Youth Collaborative, Inc. received the highest score of all applicants for their Peacebuilders Program. As stated in the RFP, the award was for the time period of July 1, 2017 – June 30, 2018, with the option to renew annually for two additional years, contingent upon performance and funding.

### Program Goals:

The goals of the Peacebuilders program are as follows:

- Reduce the incidences of individual and group violence on the streets
- Link 80 youth, ages 11 to 18, who are immersed in a lifestyle of violence to the resources and support necessary to lead them to a more productive outcome
- Change way that youth, community members, and organizations perceive and respond to incidents of violence
- The FY2018 award with COMPASS is for three years. FY2019 contract is for year 2 at \$300,000. FY2020 contract is for year 3 at \$300,000
- The FY2019 contract commences on July 1, 2018 and ends June 30, 2019.
- The FY2020 contract commences on July 1, 2019 and ends June 30, 2020.

# CITY OF HARTFORD: COMPASS Peacebuilders FY20 Results



**OUTCOME 1:** Reduce the incidences of individual and group violence on the streets

- Conducted **47** mediations including responses to crisis at schools, Saint Francis Hospital, and community
- Staff completed regular neighborhood patrols in areas
- Collaborated with Hartford Police Department to assist in solving violent crime and diverting youth to the program
- Provided school day support for students at Hartford Magnet Trinity College Academy, Global Communications Academy, Journalism and Media Academy, and the New Visions Program

**OUTCOME 2:** Link at least 80 youth, ages 11 to 18, who are immersed in a lifestyle of violence, to resources and support

- Enrolled **113 youth**
  - 5 aged 11 to 12
  - 87 aged 13 to 18
  - 21 aged 19 to 23
  - 113 identified as Tier III/high-risk
- Staff conducted **225 school visits**, **447 home visits**, and **35 court visits** to support enrolled youth and ensure they successfully complete activities
- **All youth** assessed for behavioral/mental health services
- **169** youth participated in social/life skills groups
- Youth attended **96** field trips
- Youth participated in **137** community events/activities

**OUTCOME 3:** Change way that youth, community members, and organizations perceive and respond to incidents of violence

- Established partnerships with Catholic Charities and Hartford Communities That Care to provide ongoing mental health services to youth
- Worked closely with Hartford Public Schools to identify students with high rates of absence and increased frequency of home visits to these youth/families and to ensure follow-up
- Established intentional partnerships with **19 community organizations** to increase programs and projects
- Formalized recurring internal data and case review meetings to ensure progress of goals and outcomes
- Continued to build capacity of internal data review teams using dedicated staff, standing communications with DFCYR on the data management system, and explored data sharing agreements with other positive youth development organizations



# CITY OF HARTFORD

CONTRACT   
 CONTRACT AMENDMENT / CHANGE ORDER   
 GRANT APPLICATION / AWARD   
 OTHER  : \_\_\_\_\_

## ROUTING TABLE

Updated 9/26/2018

Date:	January 30, 2020	
Initiating Department:	Families, Children, Youth and Recreation	
Contact Person & Telephone #:	Kristina Baldwin, 860-757-9883	
Project Title:	Compass Peacebuilders	
Project #:	N/A	
Term of Contract (start & end date):	7/1/2019 – 6/30/2020	
Total Cost of Project:	\$300,000	
General Fund \$ / MUNIS Account Coding:	\$300,000	1001-132002-590051
Grant Fund \$ / MUNIS Account Coding:	\$	
CIP Fund \$ / MUNIS Account Coding:	\$	
Vendor Name / Vendor #:	COMPASS Youth Collaborative, Inc.	
Council Resolution Date:	General appropriations only	

	TITLE	SIGNATURE	DATE
1. Initiating Department	Department Head	<i>[Signature]</i>	3/2/20
2. Procurement Services Unit <i>(Communications &amp; Revisions)</i>	Procurement Specialist	<i>[Signature]</i>	3/19/2020
3. Procurement Services Unit	Procurement Manager		
4. Management & Budget <i>(non-CIP) / Finance (CIP only)</i>	Director of M&B / Director of Finance		
MARB Approval Required <input type="checkbox"/> Initials: _____	MARB Approval Rec'd Yes <input type="checkbox"/> No <input type="checkbox"/>		
5. Corporation Counsel <i>(Form &amp; Legality)</i>	Corporation Counsel		
6. Mayor's Office	Chief Operating Officer		

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



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/07/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


<b>PRODUCER</b> Ahrens, Fuller, St. John & Vincent Inc. 1699 King St. Suite 209  Enfield CT 06082		<b>CONTACT NAME:</b> LouAnn Pepe <b>PHONE (A/C, No, Ext):</b> (860) 668-3960 <b>FAX (A/C, No):</b> (860) 668-4496 <b>E-MAIL ADDRESS:</b> lpepe@afsvinsurance.com	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Philadelphia Insurance Co	
		<b>INSURER B:</b> American Zurich Insurance Co	
		<b>INSURER C:</b>	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** Master 19-20      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	PHPK2031544	10/13/2019	10/13/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Hire/ Non Owned Auto \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	PHPK2031544	10/13/2019	10/13/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$ <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y	Y	PHUB691838	10/13/2019	10/13/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	6ZZUB0K996140	10/13/2019	10/13/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Abuse or Molestation			PHPK2031544	10/13/2019	10/13/2020	Each Occurrence 1,000,000 Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
The City of Hartford AllMA is included as Additional Insured on a primary, non-contributory basis except Workers Compensation when required by written contract or agreement. A Waiver of Subrogation applies in favor of the City of Hartford under Policies PHPK2031544, PHUB691838, and 6ZZUB0K996140 when required by written contract or agreement. 30 days Notice of Cancellation will be afforded the certificate holder.

<b>CERTIFICATE HOLDER</b>  City of Hartford, Dept of Families, Children, Youth and Recreation 550 Main Street, Room 305  Hartford CT 06103	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  

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<b>PRODUCER</b> Ahrens, Fuller, St. John & Vincent Inc. 1699 King St. Suite 209 Enfield CT 06082		<b>CONTACT NAME:</b> LouAnn Pepe <b>PHONE (A/C, No, Ext):</b> (860) 668-3960 <b>E-MAIL ADDRESS:</b> lpepe@afsvinsurance.com		<b>FAX (A/C, No):</b> (860) 668-4496	
<b>INSURED</b> Compass Youth Collaborative Inc 55 Airport Rd Hartford CT 06114		<b>INSURER(S) AFFORDING COVERAGE</b>			<b>NAIC #</b>
		<b>INSURER A:</b> Philadelphia Insurance Co			
		<b>INSURER B:</b> American Zurich Insurance Co			
		<b>INSURER C:</b>			
		<b>INSURER D:</b>			
		<b>INSURER E:</b>			
		<b>INSURER F:</b>			

**COVERAGES**      **CERTIFICATE NUMBER:** Master 19-20      **REVISION NUMBER:**

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A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y Y	PHPK2031544	10/13/2019	10/13/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/POP AGG \$ 2,000,000 Hire/ Non Owned Auto \$ 1,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y Y	PHPK2031544	10/13/2019	10/13/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y Y	PHUB691838	10/13/2019	10/13/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	6ZZUB0K996140	10/13/2019	10/13/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
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CITY OF HARTFORD
FAMILIES, CHILDREN, YOUTH AND RECREATION

LUKE BRONIN
MAYOR

550 Main Street, Suite 306
Hartford, Connecticut 06103
P: (860) 757-9595 | F: (860) 722-6036
www.hartford.gov

KIMBERLY OLIVER
DIRECTOR

Jacquelyn Santiago, Executive Director
Compass Youth Collaborative, Inc.
55 Airport Road, Suite 201
Hartford, CT 06114

COMPASS Youth Collaborative, Inc. Contract Amendment No. Two (2) – Extension (2) FINAL
Youth Support Services, Peacebuilders

In accordance with Paragraph 21, the City of Hartford and the Provider hereby amend the above referenced Contract for the provision of services as required for the above-named Program during the term of July 1, 2019 through and including June 30, 2020. The Scope of Services has been amended to include additional requirements as identified in the revised Scope of Services attached hereto as Exhibit A, respectively. The remainder of the terms and conditions not affected by this amendment shall remain as identified in the existing contract attached hereto as Exhibit B.

Total Compensation for this Contract is as identified in terms contained. Provider shall prepare and submit reports documenting services provided as required by the City’s Managing Authority. All invoices for payment shall be accompanied by documentation as required by the Managing Authority. All other terms and conditions of the original contract, not affected by this, or previous Letters of Amendment, shall remain intact and binding and are incorporated herein by reference. In addition, the following documents are required from you in order to fully execute your contract with the City:

- 1) Please provide a current Certificate of Insurance per the attached insurance requirements for the City of Hartford. The following wording must appear in the space provided for “comments” on the Accord Insurance Certificate Form: The City of Hartford is included as an Additional Insured, ATIMA. The City of Hartford insists that parties contracting with it get the language from their insurance companies that written notice will be given as per the agreement.
2) Equal Employment Opportunity (EEO) Application. You can download the application at: http://www.hartford.gov/purchasing/EEO Repo files/EEO Report.pdf or complete the enclosed application.
3) A copy of your organization’s most recently completed audit.
4) Signed Data Sharing Agreement.

In mutual agreement of the foregoing, the City of Hartford and Compass Youth Collaborative, Inc. have executed this Amendment one (1) this 29th day of January 2020.

For: COMPASS Youth Collaborative, Inc.

For: CITY OF HARTFORD

Office of the Mayor

By

Luke A. Bronin
Its Mayor

By

Jacquelyn Santiago
Its Executive Director

Jacquelyn Santiago
COMPASS, Chief Executive Officer

By

Kim B. Oliver
Its Director

Approved as to Form and Legality:

By

Howard G. Rifkin Date
Corporation Counsel

# EXHIBIT A

I.

**Name of Agency:** COMPASS Youth Collaborative

**Address:** 55 Airport Road, Suite 201;

**City:** Hartford

**State:** CT

**Zip Code:** 06114

**Telephone Number:** 860-296-2855

**Facsimile Number:** 860-296-2842

II.

**Primary Contact(s):** Jacqueline Santiago

**Telephone Number(s):** 860.296.2855 Ext. 302

**E-mail Address:** Santiago.Jackie@compassyc.org

**Contract Term:** July 1, 2019 to June 30, 2020

**COMPASS Youth Collaborative is all about youth.**

Our Mission is to connect with high risk youth wherever they are. We engage them in relationships to provide supports and opportunities that help them become ready, willing and able to succeed in education, employment and life.

**COMPASS Peacebuilders operates within COMPASS**, as a youth violence mitigation and re-engagement program. The COMPASS Peacebuilders mediate individual and group conflicts, and connect youth at risk of perpetrating or becoming a victim of violence to supports that will lead them to a more positive lifestyle.

**COMPASS Peacebuilders Program Goals:**

- To reduce the incidences of individual and group violence on the streets.
- To link youth who are immersed in a lifestyle of violence to the resources and support necessary to lead them to a more productive outcome.
- To create a culture change in Hartford that alters the way that youth, community members, and organizations perceive and respond to incidents of violence.

**COMPASS Peacebuilders History:**

When the Hartford Office of Youth Services (HOYS) currently the Department of Families, Children, Youth and Recreation was established in the fall of 2006, one of its immediate actions was to commission an analysis of youth violence in the City of Hartford that would include recommendations based on a local and national survey of violence intervention strategies.

In response to this work, a request for proposals was issued by HOYS in the summer of 2007. That fall COMPASS was selected to implement the Peacebuilders Initiative in partnership with HOYS in the South end of Hartford. After 3 years of successful outcomes, COMPASS was awarded a contract by the City of Hartford to work with this disconnected population of youth throughout the entire City of Hartford. Since this time, COMPASS has used its positive track record to attract other funders. The awards of additional funding are used to compliment the City of Hartford's investment in the COMPASS Peacebuilders program. COMPASS Peacebuilders has doubled the amount of staff to support the peacebuilding efforts throughout the city of Hartford.

**Client Profile:** COMPASS Peacebuilders serves disconnected and vulnerable youth, who demonstrate risk for perpetrating, or becoming victims of, violence. To be referred, clients must meet at least three criteria. Two hundred and fifty youth received some services from the program as of year-end 2016 (June 30). Sixty-four percent of program participants are male. Over half (54 percent) have had a parent in jail or prison; 47 percent have been arrested, 24 percent have been convicted of a crime and almost 20 percent say they have been shot. Fifty-two percent describe themselves as African American, 46

percent as mixed or “other race”, and 62 percent as Hispanic or Latino (participants may choose one or more categories). One hundred percent are low income.

**Program Impact:** Our practices have proven effective not only in violence prevention, but also in positive youth development. To date, COMPASS Peacebuilders has engaged over 3,000 disconnected youth.

**Community Impact:** It’s impossible to stop all crimes, but COMPASS Peacebuilders has formally mitigated over 650 crisis incidents over the course of its history – a number that does not capture any informal mediations. And since 2006, Hartford has experienced a dramatic decrease in youth homicides, thanks to the coordinated efforts of several key players, including the Hartford Police Department, local hospitals, Hartford Public Schools, and COMPASS Peacebuilders. COMPASS staff continues to support the City if Hartford Special Events department to ensure safety within the community. This consists of formalized meetings with the city and the Hartford Police department to safeguard violence and show true partnership during special events in which young people will be present.

**Crisis Response:** During crises, COMPASS Peacebuilders work in partnership with the Hartford Police Department and Saint Francis Hospital. This allows law enforcement and medical staff to focus on saving lives, while COMPASS Peacebuilders can lend support to grieving families, and diffuse possible retaliations. To do this work, COMPASS Peacebuilders are deputized by the hospital, and receive proper training and vaccinations.

**Data Collection & Evaluation:** Program data is collected and analyzed using the city of Hartford’s Efforts to Outcomes (ETO) electronic system. Data will be reviewed with staff in formal standing meetings to ensure progress of individual participant goals and program outcomes.

**Youth Violence Prevention/Intervention Rapid Response:** COMPASS Peacebuilders Crisis Response Team will work in collaboration with City of Hartford Intervention Rapid Response Team as the first responder to incidents when a young person is involved in gun violence. The aim of the group is to aim to develop an *immediate & coordinated* response that addresses the unmet needs that a young person may have when they are involved in gun violence & reduce repeat offenses/ retaliation.

**Program Staff:** The majority of COMPASS Peacebuilders staff are from Hartford. They have experienced the effects of poverty, gangs, crime and violence. And they work tirelessly to provide our youth with positive relationships and choices. Staff are trained in crisis response, violence mitigation, and case management – and are on-call 24/7

### **III. Scope of Services**

COMPASS Peacebuilders focuses on youth between the ages of 13-21 with an enrollment cut-off of 18, any youth that falls outside of the target population will be evaluated on a case by case basis as the need arises. We serve over 200 young youth annually. The program operates via two locations in Harford’s South End and North End neighborhoods: 54 South Prospect Street, and 127 Martin Street.

COMPASS Peacebuilders will work with 80 youth who are Hartford residents and meet at least 3 of the eligibility criteria. In addition, COMPASS Youth Collaborative will capture all data relevant to the 80 youth in the Social Solutions software, Efforts to Outcomes. COMPASS Peacebuilders will case manage, mediate violent situations for Peacebuilder youth, promote peace, and conduct community patrols in an effort to decrease violent and risky behaviors, increase resilience and connect youth to positive social networks which include school, employment, and mental health services. COMPASS will also, refer to other Youth Development Programs based on the needs of the youth.

**Outcome 1.** The incidence of individual and group violence in Hartford will be reduced through a variety of prevention and intervention activities.

**Activities:**



- a) Reach out to youth in all Hartford neighborhoods to: communicate with existing gang and posse<sup>1</sup> leaders, interrupt violence and intervene in potentially violent situations, and negotiate peaceful exit strategies for youth choosing to leave gangs.
- b) Ensure that staff are on call 24/7, 365 days a year.
- c) Collaborate with Hartford Police Department promoting communication that can assist in solving violent crime and diverting youth to the applicant's program. The applicant will work with partner on park cleanup initiatives and will assist partner with neighborhood safety plans in the city. In addition, this partner and the applicant will continue to share intelligence, as they have in the past, about community issues related to preventing youth violence.
- d) With Saint Francis Hospital, intervene and mediate with victims of violence and their families and friends in a clinic setting.
- e) COMPASS Peacebuilders Crisis Response Team will work in collaboration with City of Hartford Intervention Rapid Response Team as first responder to incidents when a young person is involved in gun violence.
- f) Ensure that when new program staff is hired recruitment focuses on candidates who are culturally similar to youth.
- g) COMPASS Peacebuilders Crisis Response Team will work in collaboration with the City of Hartford Department of Families, Children, Youth and Recreation and the Hartford Police Department to support special events involving opportunity youth within the communities.

**Outcome 2. 80 eligible youth are enrolled ages 13-18**

**Activities:**

- a) Identify and recruit youth ages 13-18 through: street-level reconnaissance, intelligence gathering, participation in crisis response teams, and referrals from families, schools, courts, and community organizations.
- b) Ensure that youth meet at least three characteristics identified by the City of Hartford for this target population; provide documentation about these risk factors showing that youth are eligible and appropriate for the program.
- c) Ensure the majority of youth enrolled initially meet criteria for Tier III level of service. (Tier III designation means that the youth is at high risk for perpetrating or becoming the victim of violence as evidenced by his/her risk factors.)
- d) Begin relationship building with youth on day one of participation; undertake more formal program activities (e.g., assessment, referrals as needed for mental health or other agencies as needed) when trust is beginning to form, typically 30 days after enrollment.

**Outcome 3. Youth at risk of perpetrating or becoming the victims of violence participate and/or are linked to positive supports for sufficient time to ensure outcomes are successfully achieved.**

**Activities:**

- a) Engage youth in appropriate activities in a 4-year program, based on intake and assessment process and individualized action plan completed with youth.
- b) Provide in-depth assessment of youth whose plan indicates the need for behavioral/mental health services.
- c) Provide a range of services to meet the needs of each youth based on his/her plan.
- d) Refer youth and families, as appropriate, to community services, including mental health services.
- e) Provide ongoing life skills and violence prevention education using evidence-based curricula (e.g. *Makin IT*, and *Mind in the Making*) that include contextualized learning (experiential exercises, reflections, and civic engagement) for all enrolled youth.
- f) Provide support and contextualized learning to teach employability skills.
- g) Engage youth in community activities, providing opportunities for community service and internships.

---

<sup>1</sup> Loosely structured groups of youth who may not be part of a formal gang

- h) Reduce truancy through work with Hartford Public Schools who identifies students with high rates of absence; increase frequency of home visits to these youth/families and ensure follow-up.
- i) Provide academic support, tutoring, and in partnership with interns from University of Hartford, Central State University, Trinity College and University of Connecticut.
- j) Conduct visits to courts and schools to support participation of enrolled youth and ensure that they successfully complete activities.
- k) Host field trips and events for youth including trips to college campuses, science fairs, movies, sporting events, etc. to enable youth to experience healthy activities and have fun!
- l) Provide family services including: home visits (100% of families, multiple visits), access and referral to mental health and other services; in collaboration with the applicant's community schools, families may have access to other special services. These services will be available whether or not youth in the program is currently enrolled in school.
- m) Ensure that there is a transition plan for each youth exiting the program.

**Outcome 4.** A culture of change in Hartford is created, influencing the way youth, community, and professionals view and respond to incidents of violence.

**Activities:**

- a) Host community trainings related to youth violence prevention and related topics.
- b) Partner with others to increase positive youth development programs and projects.
- c) Continue to improve data collection and methodology for assessing the program.
- d) Ensure that staff members are trained in the Efforts-to-Outcomes (ETO) system; maintain a certified ETO administrator on staff; share data with city and other positive youth development organizations
- e) COMPASS Peacebuilders Crisis Response Team will work in collaboration with City of Hartford Intervention Rapid Response Team as first responder to incidents when a young person is involved in gun violence. We will identify if the youth meet our criteria and if they do not refer them to other Youth Development programs that meet their needs.

**Attachments:**

- A) Referral Criteria**
- B) Tier Description**
- C) Program Visual Overview**
- D) Budget and Budget Narrative**

## COMPASS REFFERAL

**Please Note:**

- All referrals being completed by a referring agency must have a signed release of information attached.
- Youth **MUST** be between the ages of 13-18 for enrollment into the Peacebuilder program
- Youth and family must reside in the City of Hartford
- Youth must have been a victim or perpetrator of a violent crime.

*PARTICIPANT INFORMATION		
First Name*	Middle Name	Last Name*
Nickname		
*Address	Apt./Suite	Zip Code
<b>*Attending School:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Truant more than 30 Days  <b>School Name:</b>  <b>Current Grade:</b>  <b>Has the youth ever been retained?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	<b>*DOB</b>  <b>Cell Phone:</b>	<b>Sex</b> <input type="checkbox"/> Female <input type="checkbox"/> Male  <b>Email:</b>
<b>*Eligibility criteria must be checked off. Please select all that apply.</b> <input type="checkbox"/> Youth is gang affiliated or associated <input type="checkbox"/> Youth carries a weapon <input type="checkbox"/> Youth is suspected or surrounded by illegal drug activities <input type="checkbox"/> Youth with a parent who has been or is incarcerated <input type="checkbox"/> Youth has had a family/friend murdered <input type="checkbox"/> Youth has been expelled from school <input type="checkbox"/> Youth with a history of arrests <input type="checkbox"/> Youth has been a victim of a violent incident or crime <input type="checkbox"/> Youth has a history of aggression or other violence related behaviors <input type="checkbox"/> Youth is currently court involved		
Is the youth at risk of facing homelessness? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Is the youth currently engaged in any services at this time? (Therapy, mentoring, sports etc.) Yes <input type="checkbox"/> No <input type="checkbox"/>		
If yes, what services and with what agency:		
Is the youth Juvenile Court or DCF involved? Yes <input type="checkbox"/> No <input type="checkbox"/>		
If yes, please provide contact information for their Probation Officer or DCF Social Worker.		

Why is the above mentioned youth being referred?
What are the youth's problem behaviors?
What are the youth's interests, hobbies, and strengths?
What are the youth's three priority needs at this time?

*GUARDIAN INFORMATION		
Name:	Phone:	Email:
Address:	Apt./Suite	Zip Code
Is the parent aware of this referral and willing to engage in services?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
What would the parent like to see change with their child?		
REFERRING AGENCY INFORMATION		
Agency Name:		
Contact Person:	Phone:	
Email:		
In what capacity and how long have you known this youth?		

\_\_\_\_\_  
**AGENCY REPRESENTATIVE SIGNATURE** \_\_\_\_\_  
**DATE**

<u>For Office Use Only</u>	
Staff Member Receiving Referral: _____	Date Received: _____
Peacebuilders assigned to referral: _____	Date Assigned: _____

**54 South Prospect Street Hartford, CT 06106 or 127 Martin Street, Hartford, CT 06120**  
**Fax Number (860) 296-2842 or email to [kallymoquete@COMPASSYC.org](mailto:kallymoquete@COMPASSYC.org)**

## **COMPASS Peacebuilders - Participant Tier Descriptions**

### **Tier 4**

Tier 4 is designed for youth in crisis that do not display positive consciousness and actions. Youth that demonstrates negative intentions, attitudes & has a tendency to be aggressive or violent. A tier 4 does not have positive identity and purpose. Youth may not have positive self-identity & connections to a positive role model, are involved with the criminal justice system and may be involved with risky community groups. Tier 4 youth may not access supportive resources and opportunities or may have exhausted all resources available with no significant positive outcomes. Tier 4 has shown difficulties showing positive choices and leaning. Youth are not motivated to learn, achieve goals, or prepared to enter the workforce. Tier 4 manages in negative environments and relationships. Youth are in unhealthy and unsafe relationships and environments.

### **Tier 3**

Tier 3 is designed for youth that are at High Risk but are not in crisis. Youth in tier 3 will exhibit negative behavior, poor social competency, low academic performance, minimal respect for authority and may be involved with the criminal justice system. Tier 3 youth will have greater propensity for violence with a weapon and for being victims of violence but may be connected to support systems. Tier 3 youth may be connected to risky community groups and resolve conflicts with aggression or violence. Tier 3 youth are somewhat open to receiving supports or services.

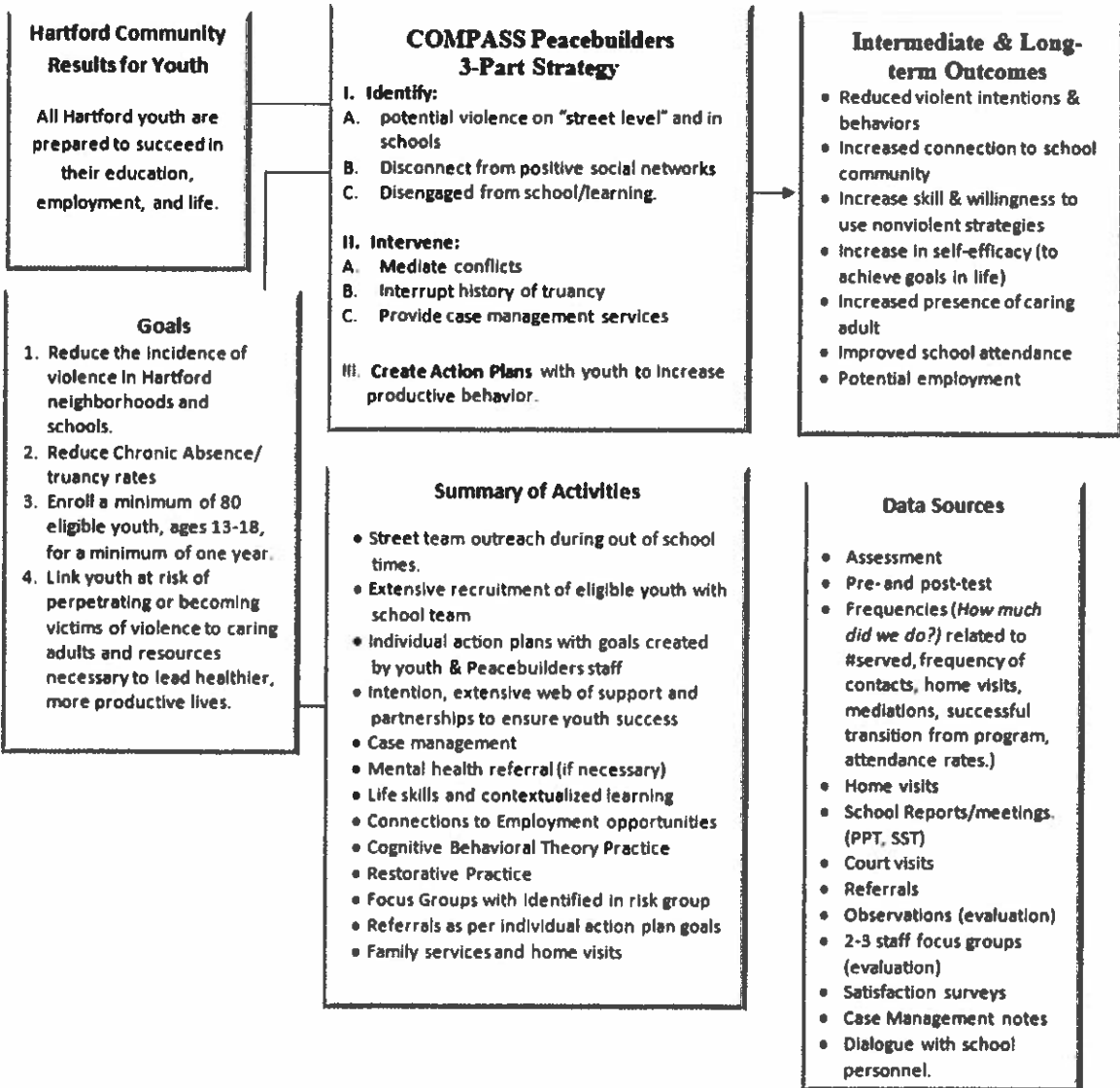
### **Tier 2**

Tier 2 is designed for youth that are at Medium Risk. Youths in tier 2 will demonstrate difficulties attaining coping skills levels but who wish to succeed. Youth will exhibit acknowledgment of their strengths and incorporate the areas of growth that are needed. Youth in Tier 2 are open to receiving services and supports but may from time to time make poor decisions and fall in to Tier 3. Youth in Tier 2 are participating in programming, attending school and doing their best to learn. Youth in Tier 2 have identified some of their goals and are working at achieving them. Youth in Tier 2 are connected to more than one support system and know they can depend on those systems when needed.

### **Tier 1**

Tier 1 is designed for youth that are stable & safe. Youth has learned positive consciousness and actions. Youths does demonstrate positive intentions, attitudes & the skills to be non-violent. A tier 1 does have positive identity and purpose. Youth has a positive self-Identity & connections to a positive role model, resources & opportunities. Tier 1 has shown no difficulties displaying positive choices and leaning. Youth are motivated to learn, achieve goals, and prepared to enter the workforce. Tier 1 maintains in positive environments and relationships. Youth are in healthy and safe relationships and environment.

**Visual Overview of Peacebuilders Programs**



## **AGENCY OVERVIEW**

COMPASS Youth Collaborative connects with high risk youth wherever they are. We engage them in relationships to provide supports and opportunities that help them become ready, willing, and able to succeed in education, employment, and life.

COMPASS Peacebuilders is an evidence-based violence mitigation and drop-out prevention program that works with Hartford youth at risk for perpetrating or becoming the victims of violence. Peacebuilders aims to increase the likelihood that disengaged youth will reengage in the pathways of education and/or employment and avoid involvement in the criminal justice system.

Peacebuilders' street outreach teams, comprised of youth development advisors (YDAs) who themselves are former at-risk youth, mediate conflicts and prevent youth violence through relationship building, training, coaching, and promoting nonviolent solutions to problems. The program teaches youth life skills that have been shown to prevent involvement with the juvenile justice system and builds a positive, neighborhood-based coalition of youth.

Peacebuilders serves over 300 young people annually, operating from two locations in Hartford's North End and South End neighborhoods. *Currently, 60% of youth enrolled in COMPASS Peacebuilders have a parent in jail, 42% report that they were previously arrested, 15% reported being shot at; and 95% reported that they were unemployed.*

## **STATEMENT OF NEED**

COMPASS recognizes that the schools need our support in tackling many of the challenges our youth are faced with. As reported by the State of Connecticut Department of Education, in the 2017-2018 school year, the Hartford Public School District had a 25.3 percent rate of chronic absenteeism and a 12.9 percent rate of suspension and/or expulsion (the count and percentage of students who receive at least one in-school suspension, out-of-school suspension or expulsion). Per district definition, a student is chronically absent if he/she misses ten percent or greater of the total number of days enrolled in the school year for any reason.

These numbers represent the entire Hartford Public Schools District, while the numbers for the proposed high schools are significantly greater. At Bulkeley High School in the 2017-18 school year, 43.8 percent of students were identified as chronically absent and 20.4 percent received a suspension or expulsion. This means that out of the 631 students enrolled at the school, at least 275 were chronically absent and not attending school on a consistent basis. At Hartford Public High School, the average rate of chronic absenteeism between its three schools was a remarkable 61.9 percent. This indicates that out of the 1075 student enrolled, at least 665 students were missing out on at least 10 percent or more academic days during the school year, and 26% receive at least one suspension or expulsion.

The numbers demonstrate an immediate need for intervention and support to reengage our most disengaged and disconnected young people in Hartford. Our unique program model and strategy will help to enhance existing services provided through the school district and engage them in relationships to provide supports and opportunities that help them become ready, willing, and able to succeed in education.

**City of Hartford Data Sharing and Trainings**

- COMPASS Youth Collaborative, Inc. shall provide to the City of Hartford (“City”) data which may include, without limitation, information and record(s) on participants and programs, some of which may be personally identified data. Such request for data may be made by City at any time. The City will work with COMPASS Youth Collaborative, Inc. on specifications for the data and procedures for data transfer. The City shall use appropriate safeguards to protect the data from misuse and unauthorized access or disclosure, including maintaining adequate physical controls and password protections for any server or system on which the Data is stored, ensuring that Data is not stored on any mobile device, exercising at least the same degree of care as it uses with its own data and Confidential Information, but in no event less than reasonable care, and taking any other measures reasonably necessary to prevent any use or disclosure of the Data other than as allowed under this agreement.
- Upon the City’s request, COMPASS Youth Collaborative, Inc. shall participate in professional opportunities that further organizational partnerships, including trainings and community meetings.

**FY2020 COMPASS Peacebuilders Budget Worksheet**

Category	Budget Line Item	Approved Amount	Expended (By Reporting Period)			Remaining
			All Prior	This Period	To Date	
Direct Program Expenses	Staff Salaries	\$184,000.00	\$ -	\$0.00	\$ -	\$ 184,000.00
	Staff Fringe	\$37,000.00	\$ -	\$0.00	\$ -	\$ 37,000.00
	Consultants / Hourly Rates	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 7,500.00
	Curriculum Materials	\$ 6,500.00	\$ -	\$ -	\$ -	\$ 6,500.00
	Program Supplies	\$1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00
	Food	\$8,200.00	\$ -	\$0.00	\$ -	\$ 8,200.00
	Transportation	\$3,000.00	\$ -	\$0.00	\$ -	\$ 3,000.00
	Other: Rent	\$ 12,500.00	\$ -	\$0.00	\$ -	\$ 12,500.00
	Other: Field Trips, et al (see expense item 7 on budget narrative)	\$15,600.00	\$ -	\$0.00	\$ -	\$ 15,600.00
Direct Administrative Expenses	Staff Salaries	\$ 20,000.00	\$ -	\$0.00	\$ -	\$ 20,000.00
	Staff Fringe	\$ 4,200.00	\$ -	\$0.00	\$ -	\$ 4,200.00
	Consultants / Hourly Rates	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 300,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000.00</b>

Applicant Dir. Program Total:	\$ 275,800.00
Applicant Dir. Admin. Total:	\$ 24,200.00
Total Direct Admin. %:	8%



## **Budget Narrative**

### **Expense:**

#### **1. Direct Program Cost:**

- FTE Pro Rata salary for Program Director \$34,000 who coordinates all programs and supervises Youth Development Advisors (case management and street outreach), contractual compliance.
- FTE Annual salaries for four Youth Development Advisors (YDA); total salaries \$150,000; YDA's work directly with youth in program providing case management and intervention services.

#### **2. Direct Program Cost Fringe:**

- \$ 37,000 includes FICA, Social Security, Medicare, Unemployment, and Health.

#### **3. Consultants/Facilitators/Third-Party contractors**

- \$7,500 services rendered for program support

#### **4. Curriculum Materials**

- \$6,500. Purchase curriculum for high risk youth

#### **5. Program Supplies**

- \$1,500. Purchase various program supplies.

#### **6. Food**

- \$8,200 Includes snacks, field trip related, basic needs, and holiday and year end parties.

#### **7. Transportation**

- \$3,000 Travel expenses incurred for educational, enrichment and recreational field trips.

#### **8. Other:**

- \$12,500. Rent (pro rata); direct program costs for all classes, youth assessments and staff located @ 54 South Prospect St.

#### **9. Other:**

- \$15,600.
  - Field trips \$2,000;
  - Office supplies \$1,000;
  - Equipment service \$500;
  - Training & Education for staff \$2,000
  - Staff travel \$3,600 monthly stipend \$75 per staff to offset travel expense;
  - Cell phones \$4,500 cost used for YDA's to communicate with youth on individual case load
  - Uniforms \$2,000 purchase staff uniforms.

#### **9. Direct Administrative Cost:**

- \$20,000
  - FTE Pro Rata salary for Program Associate, collects daily data, input and edit data into ETO, record maintenance for youth in program.
  - \$33,000 IN KIND – COMPASS Sr. Program Director will provide program oversight and support.

#### **10. Direct Administrative Cost Fringe:**

- \$4,200;
- \$6,930 IN KIND; includes FICA, Social Security, Medicare, Unemployment and Health.



**Hartford Youth Justice Initiative**  
**FY 2020 Grant Administration Timeline**  
**COMPASS Peacebuilders Program**

*By agreement, January 15, 2020*

The Department of Families, Children, Youth and Recreation is committed to partnering with community-based organizations to achieve increasingly positive, sustainable outcomes for Hartford’s youth and families. This timeline supports the City’s partnership with the COMPASS Youth Collaborative Peacebuilders program, by showing grant *administration* deliverables. Nothing in this document overrides any contract provision in force.

*Contact.* Please direct questions to Kristina Baldwin, Manager for Youth Services, at [kristina.baldwin@hartford.gov](mailto:kristina.baldwin@hartford.gov).

Date	Activity**
July 1, 2019	Contract Effective Date; program period begins
December 16, 2019	<b>Deadline:</b> Quarterly Program and Financial Reports covering period July 1, 2019 – November 30, 2019
Feb – March, 2020	Site Visit – Scheduled*
March 15, 2020	<b>Deadline:</b> Quarterly Program and Financial Reports covering period 12/1/19-2/28/20
About July 15, 2019	<b>Deadline:</b> Final Program and Financial Reports covering period March 1, 2020-June 30, 2020
August 2020	City report review/follow-up/acceptance period
About March 1, 2020	Invoice #1 (50% of award)
About March 31, 2020	<b>Disbursement 1 of 2</b>
About June 30, 2020	Invoice #2 (remaining amount)
About July 31, 2020	<b>Disbursement 2 of 2</b>

\*An unscheduled Site Visit may also be conducted during the contract period.

\*\*Peacebuilders participants and/or staff may be expected to participate in additional DFCYR trainings and opportunities during the grant period.

# **EXHIBIT B**

**[COPY OF FY 2019 and FY 2018 EXECUTED CONTRACTS]**

RECEIVED  
CITY OF HARTFORD  
MANAGEMENT & BUDGET



2018 OCT 29 PM 1:17 CITY OF HARTFORD

CITY OF HARTFORD  
CONTRACT COMPLIANCE UNIT  
2018 OCT 19 PM 2:50

CONTRACT   
 CONTRACT AMENDMENT / CHANGE ORDER   
 GRANT APPLICATION / AWARD   
 OTHER  : \_\_\_\_\_

### ROUTING TABLE

Updated 9/26/2018

Date:	9/24/2018	
Initiating Department:	Dept. of Families, Children Youth and Recreation	
Contact Person & Telephone #:	Kristina Baldwin, 860-757-9883	
Project Title:	COMPASS Peacebuilders	
Project #:	N/A	
Term of Contract (start & end date):	7/1/2018 – 6/30/2019	
Total Cost of Project:	\$300,000	
General Fund \$ / MUNIS Account Coding:	\$300,000	1001-132002-590051
Grant Fund \$ / MUNIS Account Coding:	\$	
CIP Fund \$ / MUNIS Account Coding:	\$	
Vendor Name / Vendor #:	COMPASS Youth Collaborative, Inc.	
Council Resolution Date:	General appropriations only	

	TITLE	SIGNATURE	DATE
1. Initiating Department	Department Head	<i>[Signature]</i>	10/4/18
2. Procurement Services Unit (Communications & Revisions)	Procurement Specialist	<i>[Signature]</i>	10/18/18
3. Procurement Services Unit	Procurement Manager	<i>[Signature]</i>	10/25/18
4. Management & Budget (non-CIP) / Finance (CIP only)	Director of M&B / Director of Finance	<i>[Signature]</i>	12/6/18
MARB Approval Required <input checked="" type="checkbox"/> Initials: <i>m.m.</i>	MARB Approval Rec'd Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>[Signature]</i>	12/6/18
5. Corporation Counsel (Form & Legality)	Corporation Counsel	<i>[Signature]</i>	12/7/18
6. Mayor's Office	Chief Operating Officer	<i>[Signature]</i>	12/10/18

Executed Contracts are released to Procurement for distribution. Initials / Date: *[Signature]* 12/11/18

04:01 HV 6-1300  
 CONTRACT COMPLIANCE UNIT  
 CITY OF HARTFORD  
 MAYORS OFFICE  
 CITY OF HARTFORD  
 DEC 7 '18 1:52PM

# CITY OF HARTFORD



## **COMPASS Youth Collaborative, Inc.**

- COMPASS Youth Collaborative, Inc. shall provide youth support services through their ***Peacebuilders program***, a youth violence mitigation and re-engagement program for high-risk Hartford youth.
- The goals of the Peacebuilders program are as follows:
  - Reduce the incidences of individual and group violence on the streets
  - Link 80 youth, ages 11 to 18, who are immersed in a lifestyle of violence to the resources and support necessary to lead them to a more productive outcome
  - Change way that youth, community members, and organizations perceive and respond to incidents of violence
- The FY2018 award with COMPASS is for three years. FY2019 contract is for year 2 at \$300,000.
- The FY2019 contract commences on July 1, 2018 and ends June 30, 2019.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/23/2017

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Ahrens, Fuller, St. John & Vincent Inc. 1899 King St. Suite 209  Enfield CT 06082  <b>INSURED</b> Compass Youth Collaborative Inc 55 Airport Rd  Hartford CT 06114	<b>CONTACT NAME:</b> LouAnn Pepe <b>PHONE (AC, No, Ext):</b> (860)688-3880 <b>FAX (AC, No):</b> (860)688-4406 <b>EMAIL:</b> lpepe@safvinsurance.com <b>ADDRESS:</b>  <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Co.</td> <td>18058</td> </tr> <tr> <td>INSURER B: American Zurich Insurance Co.</td> <td>40142</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Co.	18058	INSURER B: American Zurich Insurance Co.	40142	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER B: American Zurich Insurance Co.	40142														
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

**COVERAGES**      **CERTIFICATE NUMBER:** Master 17-18      **REVISION NUMBER:**

**THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATION MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.**

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	WAIVED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			PHPK1703354	10/13/2017	10/13/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (E&O occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Hire/ Non Owned Auto \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK1703354	10/13/2017	10/13/2018	COMBINED SINGLE LIMIT (E&O accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB598320	10/13/2017	10/13/2018	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A		10/13/2107	10/13/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 600,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 600,000
A	Abuse or Molestation			PHPK1703354	10/13/2017	10/13/2018	Each Occurrence 1,000,000 Aggregate 1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

The City of Hartford is included as Additional Insured under all policies listed above except Workers Compensation when required by written contract or agreement. A Waiver of Subrogation applies under the Package policy when required by written contract or agreement.

**CERTIFICATE HOLDER**

City of Hartford  
 650 Main Street  
  
 Hartford CT 06103

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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**CITY OF HARTFORD**  
FAMILIES, CHILDREN, YOUTH AND  
RECREATION

**LUKE BRONIN**  
MAYOR

550 Main Street, Suite 306  
Hartford, Connecticut 06103  
P: (860) 757-9595 | F: (860) 722-6036  
www.hartford.gov

**KIMBERLY OLIVER**  
DIRECTOR

Robert Pawloski, Executive Director  
Compass Youth Collaborative, Inc.  
55 Airport Road, Suite 201  
Hartford, CT 06114

**COMPASS Youth Collaborative, Inc. Contract Amendment No. One (1) – Extension (1)**  
*Youth Support Services, Peacebuilders*

In accordance with Paragraph 21, the City of Hartford and the Provider hereby amend the above referenced Contract for the provision of services as required for the above-named Program during the term of July 1, 2018 through and including June 30, 2019. The Scope of Services has been amended to include additional requirements as identified in the revised Scope of Services attached hereto as Exhibit A, respectively. The remainder of the terms and conditions not affected by this amendment shall remain as identified in the existing contract attached hereto as Exhibit B.

Total Compensation for this Contract is as identified in terms contained. Provider shall prepare and submit reports documenting services provided as required by the City's Managing Authority. All invoices for payment shall be accompanied by documentation as required by the Managing Authority. All other terms and conditions of the original contract, not affected by this, or previous Letters of Amendment, shall remain intact and binding and are incorporated herein by reference. In addition, the following documents are required from you in order to fully execute your contract with the City:


- 1) Please provide a current Certificate of Insurance per the attached insurance requirements for the City of Hartford. The following wording must appear in the space provided for "comments" on the Accord Insurance Certificate Form: *The City of Hartford is included as an Additional Insured, ATIMA*. The City of Hartford insists that parties contracting with it get the language from their insurance companies that written notice will be given as per the agreement.
- 2) Equal Employment Opportunity (EEO) Application. You can download the application at: [http://www.hartford.gov/purchasing/EEO\\_Reno\\_files/EEO\\_Report.pdf](http://www.hartford.gov/purchasing/EEO_Reno_files/EEO_Report.pdf) or complete the enclosed application.
- 3) Signed Data Sharing Agreement.

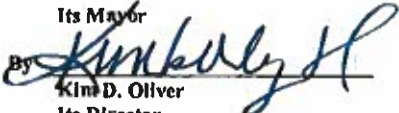
In mutual agreement of the foregoing, the City of Hartford and Compass Youth Collaborative, Inc. have executed this Amendment one (1) this 15<sup>th</sup> day of DECEMBER 2018.

For: COMPASS Youth Collaborative

For: CITY OF HARTFORD

By   
Robert Pawloski  
Its Executive Director

Office of the Mayor  
By   
Luke A. Bronin  
Its Mayor

By   
Kim D. Oliver  
Its Director

Approved as to Form and Legality:

By  12/7/18  
Howard G. Rifkin Date  
Corporation Counsel

# EXHIBIT A

## I.

**Name of Agency:** COMPASS Youth Collaborative

**Address:** 55 Airport Road, Suite 201;

**City:** Hartford

**State:** CT

**Zip Code:** 06114

**Telephone Number:** 860-296-2855

**Facsimile Number:** 860-296-2842

## II.

**Primary Contact(s):** Robert Pawloski

**Telephone Number(s):** 860.296.2855 Ext. 302

**E-mail Address:** bobp@compassyc.org

**Contract Term:** July 1, 2018 to June 30, 2019

**COMPASS Youth Collaborative is all about youth.**

By delivering impactful programs for youth and by sharing our expertise in youth development with others, COMPASS Youth Collaborative contributes to creating the conditions for youth success – in every community we serve.

**COMPASS Peacebuilders operates within COMPASS, as a youth violence mitigation and re-engagement program.** The COMPASS Peacebuilders mediate individual and group conflicts, and connect youth at risk of perpetrating or becoming a victim of violence to supports that will lead them to a more positive lifestyle.

**COMPASS Peacebuilders Program Goals:**

- To reduce the incidences of individual and group violence on the streets.
- To link youth who are immersed in a lifestyle of violence to the resources and support necessary to lead them to a more productive outcome.
- To create a culture change in Hartford that alters the way that youth, community members, and organizations perceive and respond to incidents of violence.

**COMPASS Peacebuilders History:**

When the Hartford Office of Youth Services (HOYS) currently the Department of Families, Children, Youth and Recreation was established in the fall of 2006, one of its immediate actions was to commission an analysis of youth violence in the City of Hartford that would include recommendations based on a local and national survey of violence intervention strategies.

In response to this work, a request for proposals was issued by HOYS in the summer of 2007. That fall COMPASS was selected to implement the Peacebuilders Initiative in partnership with HOYS in the South end of Hartford. After 3 years of successful outcomes, COMPASS was awarded a contract by the City of Hartford to work with this disconnected population of youth throughout the entire City of Hartford. Since this time, COMPASS has used its positive track record to attract other funders. The awards of additional funding are used to compliment the City of Hartford's investment in the COMPASS Peacebuilders program. COMPASS Peacebuilders has doubled the amount of staff to support the peacebuilding efforts throughout the city of Hartford.

**Client Profile:** COMPASS Peacebuilders serves disconnected and vulnerable youth, who demonstrate risk for perpetrating, or becoming victims of, violence. To be referred, clients must meet at least three criteria. Two hundred and fifty youth received some services from the program as of year-end 2016 (June 30). Sixty-four percent of program participants are male. Over half (54 percent) have had a parent in jail or prison; 47 percent have been arrested, 24 percent have been convicted of a crime and almost 20 percent say they have been shot. Fifty-two percent describe themselves as African American, 46 percent as mixed or "other race", and 62 percent as Hispanic or Latino (participants may choose one or more categories). One hundred percent are low income.



**Program Impact:** Our practices have proven effective not only in violence prevention, but also in positive youth development. To date, COMPASS Peacebuilders has engaged over 3,000 disconnected youth.

**Community Impact:** It's impossible to stop all crimes, but COMPASS Peacebuilders has formally mitigated over 650 crisis incidents over the course of its history – a number that does not capture any informal mediations. And since 2006, Hartford has experienced a dramatic decrease in youth homicides, thanks to the coordinated efforts of several key players, including the Hartford Police Department, local hospitals, Hartford Public Schools, and COMPASS Peacebuilders.

**Crisis Response:** During crises, COMPASS Peacebuilders work in partnership with the Hartford Police Department and Saint Francis Hospital. This allows law enforcement and medical staff to focus on saving lives, while COMPASS Peacebuilders can lend support to grieving families, and diffuse possible retaliations. To do this work, COMPASS Peacebuilders are deputized by the hospital, and receive proper training and vaccinations.

**Data Collection & Evaluation:** Program data is collected and analyzed using the city of Hartford's Efforts to Outcomes (ETO) electronic system. In addition to ETO reports, we have hired a Case Monitor to assist the YDAs with data collection and analysis, and to refine our case management process. Data will be reviewed with Case Monitor and staff in formal standing meetings to ensure progress of individual participant goals and program outcomes.

**Extended Recreation Hours and Targeted Violence Reduction:** In efforts to reduce youth violence, Peacebuilders work collaboratively with the City of Hartford, OPP, and HPD to target identified youth to participate in programming and monitor progress. As part of this initiative, program will serve youth up to age 21. To supplement this initiative, partners collaborative to staff extended recreation hours at Parker Memorial and Arroyo Recreation Centers as decided by the committee.

**Program Staff:** The majority of COMPASS Peacebuilders staff are from Hartford. They have experienced the effects of poverty, gangs, crime and violence. And they work tirelessly to provide our youth with positive relationships and choices. Staff are trained in crisis response, violence mitigation, and case management – and are on-call 24/7.

### III.

#### Scope of Services

COMPASS Peacebuilders focuses on youth between the ages of 11 and 18, and serves over 200 young people annually. The program operates via two locations in Hartford's South End and North End neighborhoods: 54 South Prospect Street, and 127 Martin Street.

COMPASS Peacebuilders will work with 80 youth who are Hartford residents and meet at least 3 of the eligibility criteria. In addition, COMPASS Youth Collaborative will capture all data relevant to the 80 youth in the Social Solutions software, Efforts to Outcomes. COMPASS Peacebuilders will case manage, mediate violent situations for Peacebuilder youth, promote peace, and conduct community patrols in an effort to decrease violent and risky behaviors, increase resilience and connect youth to positive social networks which include school, employment, and mental health services.

**Outcome 1.** The incidence of individual and group violence in Hartford will be reduced through a variety of prevention and intervention activities.

#### Activities:

- a) Reach out to youth in all Hartford neighborhoods to: communicate with existing gang and posse<sup>1</sup> leaders, interrupt violence and intervene in potentially violent situations, and negotiate peaceful exit strategies for youth choosing to leave gangs.
- b) Ensure that staff are on call 24/7, 365 days a year.
- c) Collaborate with Hartford Police Department promoting communication that can assist in solving violent crime and diverting youth to the applicant's program. The applicant will work with

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<sup>1</sup> Loosely structured groups of youth who may not be part of a formal gang

partner on park cleanup initiatives and will assist partner with neighborhood safety plans in the city. In addition, this partner and the applicant will continue to share intelligence, as they have in the past, about community issues related to preventing youth violence.

- d) With Saint Francis Hospital, intervene and mediate with victims of violence and their families and friends in a clinic setting.
- e) Ensure that when new program staff is hired recruitment focuses on candidates who are culturally similar to youth.
- f) Support City of Hartford DCYFR in Extended Recreation Hours by providing recreational and life skills programming at Parker Memorial and Arroyo Recreation Centers.

**Outcome 2.** 80 eligible youth are enrolled; 65 who are ages 13-18 and 15 youth ages 11-12 years old.

**Activities:**

- a) Identify and recruit youth through: street-level reconnaissance, intelligence gathering, participation in crisis response teams, and referrals from families, schools, courts, and community organizations.
- b) Ensure that youth meet at least three characteristics identified by the City of Hartford for this target population; provide documentation about these risk factors showing that youth are eligible and appropriate for the program.
- c) Ensure the majority of youth enrolled initially meet criteria for Tier III level of service. (Tier III designation means that the youth is at high risk for perpetrating or becoming the victim of violence as evidenced by his/her risk factors.)
- d) Begin relationship building with youth on day one of participation; undertake more formal program activities (e.g., assessment, referrals as needed for mental health) when trust is beginning to form, typically 30 days after enrollment.

**Outcome 3.** Youth at risk of perpetrating or becoming the victims of violence participate and/or are linked to positive supports for sufficient time to ensure outcomes are successfully achieved.

**Activities:**

- a) Engage youth in appropriate activities for at least a year, based on intake and assessment process and individualized action plan completed with youth.
- b) Provide in-depth assessment of youth whose plan indicates the need for behavioral/mental health services.
- c) Provide a range of services to meet the needs of each youth based on his/her plan.
- d) Refer youth and families, as appropriate, to community services, including mental health services.
- e) Provide ongoing life skills and violence prevention education using evidence-based curricula (e.g. *Makin IT*, and *Mind in the Making*) that include contextualized learning (experiential exercises, reflections, and civic engagement) for all enrolled youth.
- f) Provide support and contextualized learning to teach employability skills.
- g) Engage youth in community activities, providing opportunities for community service and internships.
- h) Reduce truancy through work with Hartford Public Schools who identifies students with high rates of absence; increase frequency of home visits to these youth/families and ensure follow-up.
- i) Provide academic support, tutoring, and GED completion in partnership with The Urban League.
- j) Conduct visits to courts and schools to support participation of enrolled youth and ensure that they successfully complete activities.
- k) Host field trips and events for youth including trips to college campuses, science fairs, movies, sporting events, etc. to enable youth to experience healthy activities and have fun!
- l) Provide family services including: home visits (100% of families, multiple visits), access and referral to mental health and other services; in collaboration with the applicant's community schools, families may have access to other special services. These services will be available whether or not youth in the program is currently enrolled in school.

- m) Ensure that there is a transition plan for each youth exiting the program.

**Outcome 4.** A culture of change in Hartford is created, influencing the way youth, community, and professionals view and respond to incidents of violence.

**Activities:**

- a) Host community trainings related to youth violence prevention and related topics.
- b) Partner with others to increase positive youth development programs and projects.
- c) Continue to improve data collection and methodology for assessing the program.
- d) Ensure that staff members are trained in the Efforts-to-Outcomes (ETO) system; maintain a certified ETO administrator on staff; share data with city and other positive youth development organizations

**Attachments:**

- A) Referral Criteria**
- B) Tier Description**
- C) Program Visual Overview**
- D) City of Hartford Data Sharing and Trainings**

### **COMPASS Peacebuilders Referral Process**

Youth frequently enter our program after building a relationship with a COMPASS Peacebuilder. Referrals often come from the Department of Children and Families (DCF), schools, probation officers, and other community organizations as well. Please review the below information before submitting a referral.

#### **WHO TO REFER**

Participants must be 11 to 18 years of age and must be the victim or perpetrator of a violent crime.

Participants must meet three (3) of the additional requirements below to qualify:

- Youth has been exposed to domestic or community violence
- Youth has had an experience with the child welfare system
- Youth has a history of arrest for possession of a weapon
- Youth has had a sibling or a friend murdered
- Youth has been a victim of a violent incident or crime
- Youth has a parent who has been or is incarcerated
- Youth has a history of aggression, bullying or other violence-related behaviors
- Youth has a history of drug dealing
- Youth has a history of gang involvement

## **COMPASS Peacebuilders - Participant Tier Descriptions**

### **Tier 4**

Tier 4 is designed for youth in crisis that do not display positive consciousness and actions. Youth that demonstrates negative intentions, attitudes & has a tendency to be aggressive or violent. A tier 4 does not have positive identity and purpose. Youth may not have positive self-identity & connections to a positive role model, are involved with the criminal justice system and may be involved with risky community groups. Tier 4 youth may not access supportive resources and opportunities or may have exhausted all resources available with no significant positive outcomes. Tier 4 has shown difficulties showing positive choices and leaning. Youth are not motivated to learn, achieve goals, or prepared to enter the workforce. Tier 4 manages in negative environments and relationships. Youth are in unhealthy and unsafe relationships and environments.

### **Tier 3**

Tier 3 is designed for youth that are at High Risk but are not in crisis. Youth in tier 3 will exhibit negative behavior, poor social competency, low academic performance, minimal respect for authority and may be involved with the criminal justice system. Tier 3 youth will have greater propensity for violence with a weapon and for being victims of violence but may be connected to support systems. Tier 3 youth may be connected to risky community groups and resolve conflicts with aggression or violence. Tier 3 youth are somewhat open to receiving supports or services.

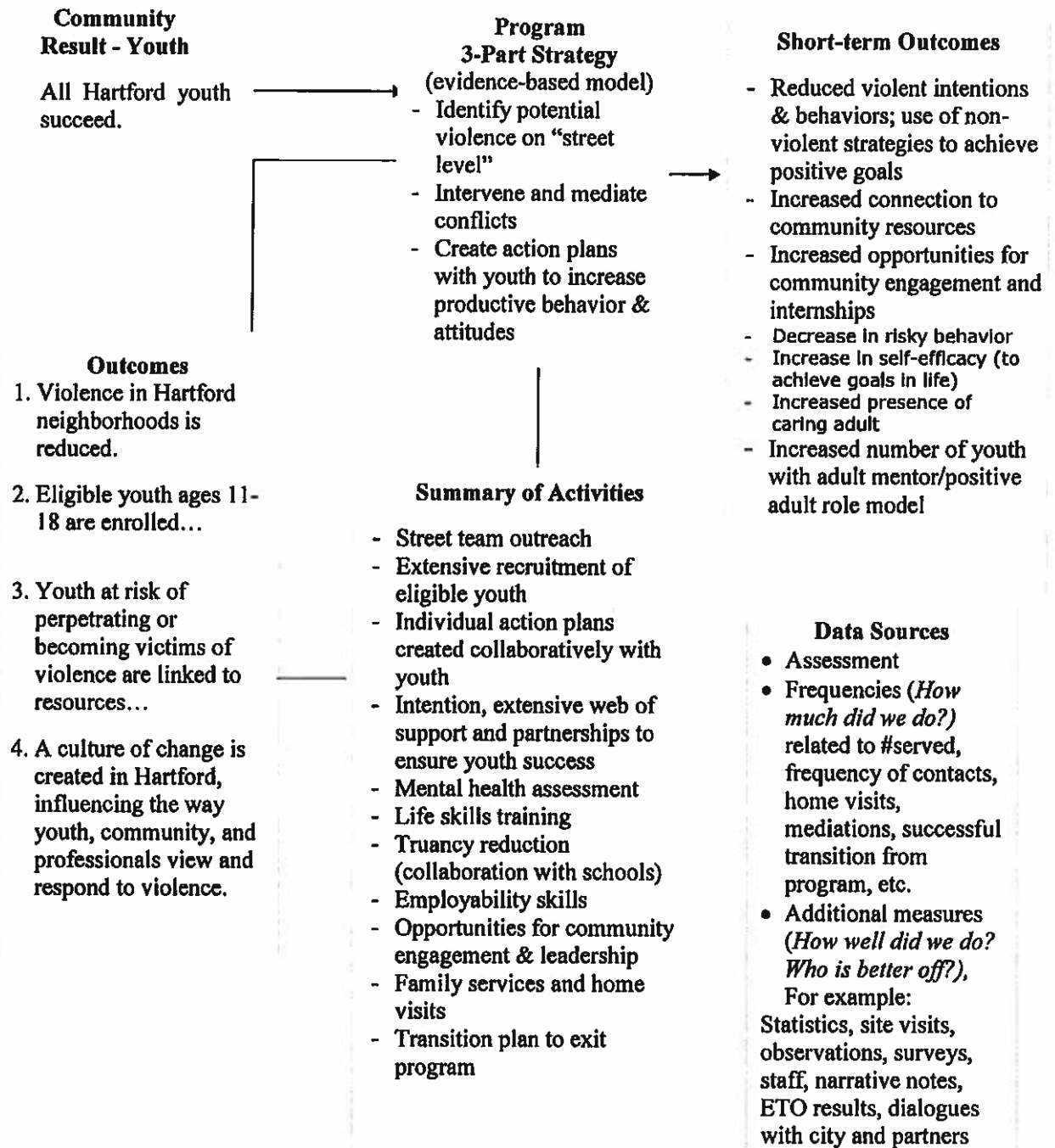
### **Tier2**

Tier 2 is designed for youth that are at Medium Risk. Youths in tier 2 will demonstrate difficulties attaining coping skills levels but who wish to succeed. Youth will exhibit acknowledgment of their strengths and incorporate the areas of growth that are needed. Youth in Tier 2 are open to receiving services and supports but may from time to time make poor decisions and fall in to Tier 3. Youth in Tier 2 are participating in programming, attending school and doing their best to learn. Youth in Tier 2 have identified some of their goals and are working at achieving them. Youth in Tier 2 are connected to more than one support system and know they can depend on those systems when needed.

### **Tier 1**

Tier 1 is designed for youth that are stable & safe. Youth has learned positive consciousness and actions. Youths does demonstrate positive intentions, attitudes & the skills to be non-violent. A tier 1 does have positive identity and purpose. Youth has a positive self-Identity & connections to a positive role model, resources & opportunities. Tier 1 has shown no difficulties displaying positive choices and leaning. Youth are motivated to learn, achieve goals, and prepared to enter the workforce. Tier 1 maintains in positive environments and relationships. Youth are in healthy and safe relationships and environment.

## Program Visual Overview FY18-19



### **City of Hartford Data Sharing and Trainings**

- COMPASS Youth Collaborative, Inc. shall provide to the City of Hartford (“City”) data which may include, without limitation, information and record(s) on participants and programs, some of which may be personally identified data. Such request for data may be made by City at any time. The City will work with COMPASS Youth Collaborative, Inc. on specifications for the data and procedures for data transfer. The City shall use appropriate safeguards to protect the data from misuse and unauthorized access or disclosure, including maintaining adequate physical controls and password protections for any server or system on which the Data is stored, ensuring that Data is not stored on any mobile device, exercising at least the same degree of care as it uses with its own data and Confidential Information, but in no event less than reasonable care, and taking any other measures reasonably necessary to prevent any use or disclosure of the Data other than as allowed under this agreement.
- Upon the City’s request, COMPASS Youth Collaborative, Inc. shall participate in professional opportunities that further organizational partnerships, including trainings and community meetings.

FY 2019 COMPASS Peacebuilders Budget Worksheet				
Applicant:		COMPASS Peacebuilders FY 2019		
Category	Purpose	Applicant	In-Kind Value (if applicable)	Total Expenses
Direct Program Costs	Staff Salaries	\$ 193,000.00		\$ 193,000.00
	Staff Fringe	\$ 40,000.00	\$ -	\$ 40,000.00
	Consultants / Hourly Rates		\$ -	\$ -
	Curriculum Materials	\$ -	\$ -	\$ -
	Program Supplies	\$ 2,000.00	\$ -	\$ 2,000.00
	Food	\$ 7,450.00	\$ -	\$ 7,450.00
	Transportation	\$ 1,500.00	\$ -	\$ 1,500.00
	Other: [specify here]	\$ 17,500.00	\$ -	\$ 17,500.00
	Other: [specify here]	\$ 14,350.00	\$ -	\$ 14,350.00
	Other: [specify here]	\$ -	\$ -	\$ -
Direct Administrative Costs	Staff Salaries	\$ 20,000.00	\$ 33,000.00	\$ 53,000.00
	Staff Fringe	\$ 4,200.00	\$ 6,930.00	\$ 11,130.00
	Consultants / Hourly Rates	\$ -	\$ -	\$ -
	Other: [specify here]	\$ -	\$ -	\$ -
	Other: [specify here]	\$ -	\$ -	\$ -
	Other: [specify here]	\$ -	\$ -	\$ -
<b>Total Costs</b>		<b>\$ 300,000.00</b>	<b>\$ 39,930.00</b>	<b>\$ 339,930.00</b>
Applicant Dir. Program Total:		\$ 275,800.00		
Applicant Dir. Admin. Total:		\$ 24,200.00		
Total Direct Admin. %:		8%		

**Expense:**

1. Direct Program Cost: (a) FTE Pro Rata salary for Program Director \$34,000 who coordinates all programs and supervises Youth Development Advisors ( case management and street outreach), contractual compliance. (b) FTE Pro Rata salary



for Program Coordinator \$19,000; coordinates all program activities, establishes calendar of events, works with all program partners, organizes program trips and logistics. (c) FTE Annual salaries for four Youth Development Advisors (YDA); total salaries \$140,000; YDA's work directly with youth in program providing case management and intervention services.

2. Direct Program Cost Fringe: \$ 40,000 includes FICA, Social Security, Medicare, Unemployment, Health.
3. Program Supplies \$2,000. Purchase various program supplies.
4. Food \$7,450. Includes snacks, field trip related, basic needs, holiday and year end parties.
5. Transportation \$1,500. Travel expenses incurred for educational, enrichment and recreational field trips.
6. Other: \$17,500. Rent \$5,000(pro rata); direct program costs for all classes, youth assessments and staff located @ 54 South Prospect St. \$ 12,500, Workers Compensation expense for high risk staff occupation.
7. Other: \$14,350. Field trips \$2,000; Office supplies \$1,000; Equipment service \$500; Training & Education for staff \$750; Staff travel \$3,600 monthly stipend \$75 per staff to offset travel expense; Cell phones \$4,500 cost used for YDA's to communicate with youth on individual case load.; Uniforms \$2,000 purchase staff uniforms.
8. Direct Administrative Cost: \$20,000 (a) FTE Pro Rata salary for Program Associate , collects daily data, input and edit data into ETO, record maintenance for youth in program. (b) \$33,000 IN KIND – COMPASS Sr. Program Director will provide program oversight and support.
9. Direct Administrative Cost Fringe: \$4,200; \$6,930 IN KIND; includes FICA, Social Security, Medicare, Unemployment and Health.



**Hartford Youth Justice Initiative**  
**FY 2019 Grant Administration Timeline**  
**COMPASS Peacebuilders Program**

*By agreement, September 11, 2018*

The Department of Families, Children, Youth and Recreation is committed to partnering with community-based organizations to achieve increasingly positive, sustainable outcomes for Hartford's youth and families. This timeline supports the City's partnership with the COMPASS Youth Collaborative Peacebuilders program, by showing grant *administration* deliverables. Nothing in this document overrides any contract provision in force.

**Contact.** Please direct questions to Kristina Baldwin, Manager for Youth Services, at [kristina.baldwin@hartford.gov](mailto:kristina.baldwin@hartford.gov).

<b>Date</b>	<b>Activity**</b>
July 1, 2018 (Upon execution)	Contract Effective Date; program period begins <b>Disbursement 1 of 4</b>
December 14, 2018	<b>Deadline:</b> Quarterly Program and Financial Reports covering period 7/1/18-11/30/18
About Dec. 31, 2018	Invoice #2
About Jan. 31, 2019	<b>Disbursement 2 of 4</b>
Feb – March, 2019	Site Visit – Scheduled*
March 15, 2019	<b>Deadline:</b> Quarterly Program and Financial Reports covering period 12/1/18-2/28/19
About March 29, 2019	Invoice #3
About May 31, 2019	<b>Disbursement 3 of 4</b>
About June 29, 2019	Invoice #4
About July 30, 2019	<b>Disbursement 4 of 4</b>
July 15, 2019	<b>Deadline:</b> Final Program and Financial Reports covering period 3/1/19-6/30/19
August 2019	City report review/follow-up/acceptance period

\*An unscheduled Site Visit may also be conducted during the contract period.

\*\*Peacebuilders participants and/or staff may be expected to participate in additional DFCYR trainings and opportunities during the grant period.

# **EXHIBIT B**

**[COPY OF FY 2019 and FY 2018 EXECUTED CONTRACTS]**



CITY OF HARTFORD  
2017 NOV 13 PM 4:13

# CITY OF HARTFORD

## CONTRACT

### ROUTING TABLE

Revised 3/7/14

Date:	11/6/2017
Initiating Department:	Department of Families, Children, Youth and Recreation
Contact Person & Telephone:	Kristina Baldwin; 860-757-9883; <a href="mailto:kristina.baldwin@hartford.gov">kristina.baldwin@hartford.gov</a>
Project #:	N/A
Project Title:	COMPASS Peacebuilders
Term of Contract (start to end date):	7/1/17 - 6/30/18
Cost of Project / Budget:	\$300,000
Source of Funds (General/Grant):	General
MUNIS Account Coding:	1001-132002-590051
Contractor / Vendor:	COMPASS Youth Collaborative, Inc.
Council Resolution Date:	General appropriations only

	TITLE	SIGNATURE	DATE
1. Initiating Department	Department Head		11/9/17
2. Procurement Services Unit (Communications & Revisions)	Procurement Specialist		11/13/17
3. Procurement Services Unit	Procurement Agent		11/13/17
4. Management & Budget (non-CIP) / Finance (CIP only)	Director of M&B or Director of Finance		11/14/17
5. Corporation Counsel (Form & Legality)	Corporation Counsel		11/15/17
6. Mayor's Office	Chief Operating Officer*		11/17/17

\*Please Note: The Chief Operating Officer will deliver the agreement to the Mayor for signature.

CITY OF HARTFORD  
MAYORS OFFICE  
NOV15 17 1:31PM

**PROFESSIONAL SERVICES CONTRACT**

by and between

**CITY OF HARTFORD**

and

**COMPASS YOUTH COLLABORATIVE, INC.**

for

*Youth Support Services*

**Peacebuilders**

This Professional Services Contract (the "Agreement") is made as of the 1<sup>st</sup> day of July, 2017, (the "Effective Date") by and between the CITY OF HARTFORD, with an office and place of business at 550 Main Street, Hartford, Connecticut 06103 (hereinafter referred to as the "City") and COMPASS YOUTH COLLABORATIVE, INC, a Connecticut corporation, with an office and place of business at 55 Airport Road, Suite 201, Hartford, CT 06114 (hereinafter referred to as the "Provider").

**WITNESSETH:**

WHEREAS, the City desires to provide youth support programs for the City's high-risk children and their families in order to keep these children in school, and to improve their school and career readiness; and

WHEREAS, the City has determined that in order to accomplish these objectives, it requires the assistance of Provider to perform certain youth support services pursuant to and in accordance with the terms of this Agreement.

**NOW THEREFORE:**

In consideration of the mutual promises herein contained, the parties hereto hereby agree as follows:

1. **ENGAGEMENT: SCOPE OF SERVICES**

City hereby hires Provider to provide, and Provider hereby agrees that it shall perform, all the services and functions as set forth on Exhibit A attached hereto and made a part hereof (collectively, the "Services" or the "Project"), subject to and in accordance with the terms and conditions of this Agreement.

2. PROJECT TIMETABLE

Provider shall perform the Services required of it hereunder for the period commencing on the Effective Date and ending on June 30, 2018 (the "Completion Date"). The term of this contract may be extended for two additional successive one-year terms, conditioned upon satisfactory performance and availability of funds. Contract renewal will be contingent upon the mutual agreement of the City and the Provider.

3. COMPENSATION

The total amount of compensation to be paid to Provider by City for Services provided by Provider in accordance with this Agreement shall not exceed Three Hundred Thousand and 00/100 Dollars (\$300,000.00) (the "Contract Price"), which Contract Price shall be payable in four (4) equal installments, subject to the terms of this Agreement, with the first installment of Seventy Five Thousand and 00/100 Dollars (\$75,000) due upon the full execution of this Agreement by the parties hereto, the second installment of Seventy Five Thousand and 00/100 Dollars (\$75,000) due on December 31, 2017, the third installment of Seventy Five Thousand and 00/100 Dollars (\$75,000) due on March 30, 2018, and the fourth installment of Seventy Five Thousand and 00/100 Dollars (\$75,000) due on June 30, 2018.

Any compensation or other payments due to Provider hereunder shall only be payable upon Provider's submission of appropriate documentation therefor and as otherwise provided in this Section. To this end, Provider shall prepare and submit quarterly reports due on December 15, 2017, March 15, 2018, and July 15, 2018 documenting the Services which have been provided in accordance with the budget and schedule set forth in Exhibit A and Exhibit B attached hereto and made a part hereof. All such reports shall be in such form and accompanied by such supporting documentation as is required by City.

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

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

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

4. MANAGEMENT

This Agreement will be managed for City by Kimberly D. Oliver, Director of the City's Department of Families, Children, Youth and Recreation ("DFCYR") or her authorized designee ("City's Representative"). Provider shall work closely with City's Representative in all aspects of this Project, and Provider shall follow the directives of City Representative in connection therewith. City's Representative will conduct a site visit(s) that will include: participant feedback about the Project and written observations of the activities conducted during the site visit.

5. RELATIONSHIP OF THE PARTIES

This Agreement is a contract for services and not a contract of employment. Accordingly, neither Provider nor any of its directors, officers, partners, members, agents or employees shall be, or deemed to be, an officer, official, agent or employee of City or be entitled to any employment benefits of City such as, but not limited to, vacation pay, sick leave, health or life insurance, workers' compensation, and/or pension or retirement benefits. All personnel matters affecting Provider's contract staff will be the responsibility of Provider.

6. INDEMNIFICATION & HOLD HARMLESS AGREEMENT

Provider shall indemnify, defend and hold harmless City and its agents, officials, employees, successors and assigns (collectively, the "Indemnitees") from and against any and all loss and liability (statutory or otherwise), claims, demands, actions, causes of action, suits, judgments, costs, executions, interest and expense whatsoever (hereinafter, individually and collectively, a "Claim" or "Claims"), in law or in equity, which arise from or in connection with Provider's performance or failure to perform hereunder and/or any other act, error or omission which occurs or fails to occur on the part of Provider or any of its directors, officers, partners, members, agents or employees under or in connection with this Agreement or the Project during the term hereof. Provider's obligations to indemnify and hold harmless the Indemnitees as aforesaid shall include, but not be limited to, protecting the Indemnitees from all Claims for or arising from (i) any failure by Provider to pay for any goods or services obtained by it hereunder, (ii) any negligent act, error or omission on the part of Provider or any of its directors, officers, partners, members, agents or employees in the acquisition or provision of any goods or services hereunder, (iii) any injury (including death) to persons, or damage to real or personal property (including the loss of use thereof and environmental contamination), which results from any act, error or omission on the part of Provider or any of its directors, officers, partners, members, agents or employees under or in connection with this Agreement, and (iv) any automobile use in connection with the performance of any Services or the transportation of children or Provider's agents or employees. In case any action or proceeding is brought against any of the Indemnitees by reason of any matter which is the subject of the foregoing indemnity, Provider shall pay all costs of investigation and defense (including, but not limited to, all court costs, reasonable

attorneys' fees, and out-of-pocket expenses), and all losses and liabilities which result therefrom. The provisions of this Section shall survive the expiration or earlier termination of this Agreement.

## 7. INSURANCE

7.1 Provider shall furnish the following types and amounts of insurance coverage at its sole cost and expense for the duration of the Agreement including any and all extensions or renewals thereof:

(i) Commercial general liability insurance with a broad form endorsement (including coverage for property damage) as well as endorsements for contractual liability, independent contractors, premises operations, products and completed operations, abuse and molestation, personal injury and corporal punishment coverages insuring against damages to persons and property (including, but not limited to, loss of life) with a minimum combined single limit coverage of not less than one million and 00/100 (\$1,000,000.00) dollars on a per occurrence and project specific basis. If Provider cannot procure such insurance on a project specific basis, the minimum combined aggregate limit for such insurance shall be two million and 00/100 (\$2,000,000.00) dollars on a per occurrence basis.

(ii) Abuse or molestation liability insurance with an aggregate limit of not less than one million and 00/100 (\$1,000,000.00) dollars, and a limit of five hundred thousand and 00/100 (\$500,000.00) dollars for each abuse or molestation offense, on a per occurrence basis (this insurance can be combined with commercial general liability insurance or included by endorsement thereto).

(iii) Automobile liability insurance covering all owned, non-owned or hired vehicles with a minimum combined single limit coverage of not less than one million and 00/100 (\$1,000,000.00) dollars on a per occurrence basis.

(iv) Workers' compensation insurance in such amounts as required by Connecticut law, including employers' liability insurance with limits of one hundred thousand and 00/100 (\$100,000.00) dollars for each accident, five hundred thousand and 00/100 (\$500,000.00) dollars for each disease/policy limit, and one hundred thousand and 00/100 (\$100,000.00) dollars for disease of each employee.

(v) Umbrella liability insurance with a minimum combined single limit coverage (over the coverages for the above commercial general, abuse or molestation, automobile, and employers' liability insurances) of not less than two million and 00/100 (\$2,000,000.00) dollars.

7.2 All insurance will be effected under standard form policies by insurers of recognized responsibility which are licensed to do business in the State of



Connecticut and which are rated as A- (VIII) or better by the latest edition of Best's Rating Guide or other recognized replacement therefor. Except as otherwise provided to the contrary in this Section, any insurance required by this Agreement may be obtained by means of any combination of primary and umbrella coverages and by endorsement and/or rider to a separate or blanket policy and/or under a blanket policy in lieu of a separate policy or policies, provided that Provider shall deliver a certificate of insurance of any said separate or blanket policies and/or endorsements and/or riders evidencing to the City that the same complies in all respects with the provisions of this Agreement, and that the coverages thereunder and the protection afforded the City as an additional insured thereunder are at least equal to the coverages and protection which would be provided under a separate policy or policies procured solely under and by reason of this Agreement.

- 7.3 All policies for each insurance required hereunder shall: (i) provide for not less than thirty (30) days' prior written notice to City by registered or certified mail of any cancellation, restrictive amendment, non-renewal or change in coverage; (ii) include a standard severability of interest clause; (iii) contain a waiver of subrogation holding City free and harmless from all subrogation rights of the insurer; and (iv) provide that such required insurance is the primary insurance and that any other similar insurance that City may have shall be deemed in excess of such primary insurance.
- 7.4 Unless otherwise requested by the City, Provider and its insurers shall not assert or use governmental immunity in the adjustment of any claims, or in the defense of any suit, brought against the City. Provider shall assume and pay all costs and billings for the premiums and audit charges earned and payable for or with respect to any required insurance hereunder.
- 7.5 In the event of any interruption of any required insurance coverage hereunder for any reason, Provider shall immediately notify City of such interruption and cease the performance of any Services or other work hereunder until such coverage has been restored and Provider notifies City of such restoration.
- 7.6 Except as otherwise indicated, the insurances required in this Section shall be carried on an "occurrence" basis only.
- 7.7 All references in this Section to a "deductible" shall be deemed to mean a deductible and/or a self-insured retention. No policy required to be procured by Provider pursuant to this Agreement shall be subject to a deductible or other provision limiting or reducing coverage. If any person is owed, pursuant to any policy required hereunder, any sum which is subject to a deductible, Provider shall pay such deductible. Provider agrees that it will not carry or be the beneficiary of any insurance insuring Provider or any other person or entity against the risks for which insurance is required to be maintained pursuant to this Section unless the insurance and insurance carriers otherwise comply with the terms of this Section.

- 7.8 The City shall be included as an additional insured for all insurance policies required hereunder, other than for workers' compensation insurance. ACCORDINGLY, THE FOLLOWING UNDERLINED WORDING MUST BE SHOWN IN THE SPACE PROVIDED FOR "COMMENTS" ON THE ACORD INSURANCE CERTIFICATE: The City of Hartford is included as an Additional Insured, AIIMA. Each certificate of insurance shall provide not less than a thirty (30) day notice to the City of any cancellation, reduction or other material change in the coverage to be provided under any of the insurance required hereby. The certificates of the policy or policies evidencing such coverages, together with copies of the declaration and endorsement pages for such policies on which pages the City shall be included and listed as an additional insured, shall be delivered to City upon the execution hereof, and at least thirty (30) days prior to the expiration date of each required insurance set forth above evidencing that such insurance has been renewed and remains in full force and effect.
- 7.9 All insurance policies referred to in this Section shall provide that any losses thereunder shall be adjusted with City, and that any loss thereunder shall be payable to City as its interests may appear. Neither party shall unreasonably withhold or delay its endorsement to any insurance check payable hereunder.
- 7.10 It is agreed between the parties hereunto that the amounts of insurance in this Agreement do not, in any way, limit the liability of Provider to the Indemnitees by virtue of its promise to indemnify and hold harmless the Indemnitees so that in the event that any Claim results in a settlement or judgment in an amount in excess of the amount of insurance coverage carried by Provider, Provider shall be liable to the Indemnitees for the difference, plus all fees and expenses incurred in collecting the same, all at Provider's sole cost and expense.
- 7.11 Insurance requirements and coverages may be reviewed from time to time during the term of this Agreement and all extensions and renewals hereof. Provider agrees to comply with any and all reasonable insurance requirements or modifications made by the City's Risk Manager.
- 7.12 Cancellation or other termination of insurance policies required by this Agreement without immediate replacement thereof may be considered a default under this Agreement. Provider agrees that such default may be cured by procurement of insurance on behalf of Provider, at Provider's expense, and that the cost of such insurance shall be deducted from any amounts otherwise due to Provider under this Agreement or any other contract with City, at City's option.

8. CONFLICT OF INTEREST

Provider hereby represents and warrants to City as follows:

- (i) Provider has not employed or retained any company or person, other than a bona fide employee working solely for Provider, to solicit or secure this Agreement, and Provider has not paid or agreed to pay any company or person, other than

bona fide employees working solely for Provider, any fee, gift or any other consideration contingent upon or resulting from the awarding or making of this Agreement;

- (ii) the services to be provided hereunder do not in any way conflict with the interests of any individual, group, business, or governmental organization with which Provider is employed or with which Provider has an agreement or is associated, and, in the event such a conflict arises during the term hereof, Provider will immediately notify City in writing; and
- (iii) no member of the governing body of City, or its designees, employees or agents, and no other public official, either paid or unpaid, who exercises any functions or responsibilities with respect to this Agreement shall, during his or her tenure or thereafter, have any personal or financial interest, direct or indirect, in any contract or subcontract, or the proceeds thereof for work and/or services to be performed in connection with this Agreement. Provider shall cause to be incorporated, in all subcontracts a provision prohibiting such interest pursuant to the provisions of this paragraph.

In the event any of the foregoing representations are untrue, or if any fact or circumstance occurs during the term hereof that cause any of the same to be untrue, then City, in addition to such other rights or remedies which may then be available to it, all of which are expressly reserved hereby, shall have the option of terminating this Agreement in accordance with Subsection 12.1.

9. PERFORMANCE OF SERVICES

All Services shall be performed by Provider in a timely manner with professional skill and competence in accordance with generally accepted practices of, and pursuant to a standard of care exercised by, youth support professionals providing similar services under like circumstances.

10. CONFIDENTIALITY

Provider shall not, at any time during, or after the expiration of, the term of this Agreement, divulge to any person, or use for its or any other person's benefit, any information or fact relating to the conduct, management, or business of City, which shall have come to the knowledge of Provider in the course of providing the Services hereunder. Provider further agrees to treat as confidential, and to use only for the advancement of the interest of City, all data and other information submitted to or obtained by it in connection with the Project during the term of this Agreement. Except as may otherwise be agreed by City, all originals and copies of any such materials shall be returned to City upon completion of the Project or at such earlier time as is requested by the City.

11. EVENTS OF DEFAULT AND REMEDIES

11.1 Events of Default

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

- (i) Whenever Provider shall do, or permit anything to be done, whether by action or inaction, contrary to any of the covenants, agreements, terms or provisions contained in this Agreement which on the part or behalf of Provider are to be kept or performed, and Provider fails to correct any such breach within ten (10) days after Provider's receipt of written notice of such breach from City; or
- (ii) If any determination shall have been made by competent authority such as, but not limited to, any federal, state or local government official, or a certified public accountant, that Provider's management or any accounting for its funding, from whatever source, is improper, inadequate or illegal, as such management or accounting may relate to Provider's performance of this Agreement; or
- (iii) whenever an involuntary petition shall be filed against Provider under any bankruptcy or insolvency law or under the reorganization provisions of any law of like import, or a receiver of Provider or of or for the property of Provider shall be appointed without the acquiescence of Provider, or whenever this Agreement or the unexpired balance of the term would, by operation of law or otherwise, except for this provision, devolve upon or pass to any person, firm or corporation other than Provider or a corporation in which Provider may be duly merged, converted or consolidated under statutory procedure, and such circumstance under this subparagraph shall continue and shall remain undischarged or unstayed for an aggregate period of sixty (60) days (whether or not consecutive) or shall not be remedied by Provider within sixty (60) days; or
- (iv) whenever Provider shall make an assignment of the property of Provider for the benefit of creditors or shall file a voluntary petition under any bankruptcy or insolvency law, or whenever any court of competent jurisdiction shall approve a petition filed by Provider under the reorganization provisions of the United States Bankruptcy Code or under the provisions of any law of like import, or whenever a petition shall be filed by Provider under the arrangement provisions of the United States Bankruptcy Code or under the provisions of any law of like import, or whenever Provider shall desert or abandon the Project; or
- (v) If any competent authority shall have determined that Provider is in default of any federal, state or local tax obligation; or
- (vi) Pursuant to Resolutions passed by the Court of Common Council on March 4, 1996 and January 13, 1997, if Provider or any of its principals are in default of any tax or other financial obligations which are owed to City. Default shall be considered to have occurred under this subsection

when any payment required to be made to City is more than thirty (30) days past due.

11.2 Election of Remedies

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

- (i) Take such action as it deems necessary, including, without limitation, the temporary withholding or reduction of payment;
- (ii) Suspend Project operation;
- (iii) Require Provider to correct or cure such default to the satisfaction of City; and/or
- (iv) Terminate this Agreement for cause in accordance with Section 12 hereof.

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

12. TERMINATION OF AGREEMENT

12.1 Termination for Cause

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

12.2 Termination for Non-availability of Funds

In the event City shall not have funds available for the Project, City may terminate this Agreement following written notice thereof to Provider.

12.3 Termination at Will

City or Provider may terminate this Agreement at any time by providing thirty (30) days' prior written notice thereof to the other party.

12.4 Payment upon Termination

In the event this Agreement is terminated pursuant to any of Sections 12.2 through 12.3 above, City shall make full payment to Provider for all Services performed in accordance with this Agreement up to and including the date of termination within sixty (60) days of such date of termination and presentation of Provider's reports therefor in accordance with Section 3 above.

13. ESTABLISHMENT AND MAINTENANCE OF RECORDS; AUDITS

13.1 Provider agrees to establish and maintain fiscal control and accounting procedures that assure proper accounting for all funds paid by City to Provider under this Agreement. Without limiting the generality of the foregoing, Provider agrees that it will maintain accurate and complete records of (i) all charges and any other claims or demands for compensation from City, or any other person or entity, in connection with the Project (including, without limitation, any claims for or arising out of any alleged breach of this Agreement), (ii) the basis (including but not limited to, supporting documentation) therefor, and (iii) the amount and source of any and all payments or other consideration ultimately recovered in respect thereof.

13.2 Any and all records shall be generated by Provider in a manner which is consistent with City's requirements and shall be maintained for a period of not less than six (6) years from the date of termination of this Agreement pursuant to Section 12, or final audit caused by Provider as set forth in attached Exhibit A. Provider further shall permit (and require its subcontractors to permit) City and/or its duly authorized representatives to examine, review, and audit any records, books, or other documents of Provider or any and all of Provider's subcontractors relative to the above, and furnish copies thereof, when requested.

14. SUBCONTRACTORS

Portions of the Services may be subcontracted, provided that:

- (i) City shall have given prior approval to such subcontract in writing, which approval may be withheld in its sole and absolute discretion;
- (ii) All of the terms, covenants, conditions and provisions of this Agreement shall have been incorporated in such subcontract(s) and the subcontractor(s) shall have agreed in writing to assume, perform and be bound by this Agreement and all the terms, covenants, conditions and provisions hereof and shall have further acknowledged and agreed that City is and will be a third party beneficiary of all of said undertakings; and
- (iii) City shall not be liable for payment of any wages, materials, or other expenses of any subcontractors.

15. COMPLIANCE WITH LAWS

Provider shall perform all Services hereunder in accordance with and subject to all applicable federal, state and local laws, statutes, regulations, ordinances, orders and permits.

16. ANTI-DISCRIMINATION AND AFFIRMATIVE ACTION

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

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

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

17. AMERICANS WITH DISABILITIES ACT (ADA) OF 1990

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

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

Any television public service announcement that is produced or funded in whole or in part under this Agreement shall include closed captioning of the verbal content of such announcement. Provider shall not discriminate against any individual because such

individual has opposed any act or practice made unlawful by the Act or because such individual made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under the Act.

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

18. TAXPAYER IDENTIFICATION NUMBER

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

19. DELINQUENCY IN OBLIGATIONS

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

20. NON-WAIVER

Any failure by City or Provider to insist upon the strict performance by the other of any of the terms and provisions hereof shall not constitute a waiver of that or any other of said other party's obligations hereunder, and each party hereto, notwithstanding any such failure, shall have the right thereafter to insist upon the strict performance by the other, of any and all of the terms and provisions of this Agreement.

21. AMENDMENTS

This Agreement may be amended by written instrument executed by the parties hereto, acting therein by their duly authorized representatives.

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

22. DISCLAIMER OF AGENCY OR THIRD PARTY BENEFICIARY RIGHTS



City and Provider are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.

23. NON-ASSIGNABILITY BY PROVIDER

This Agreement shall not be transferable or assignable by Provider, by operation of law or otherwise, without prior written consent of City, which consent may be withheld in its sole and absolute discretion.

24. SEVERABILITY

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

25. CUMULATIVE REMEDIES

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

26. ARBITRATION

All claims and controversies arising out of this Agreement shall be settled and decided in binding arbitration before the American Arbitration Association ("AAA") in accordance with the Commercial Arbitration Rules of AAA except as otherwise modified as follows. In the event either party elects to arbitrate any claim or controversy hereunder, such party shall provide written notice of such election ("Notice") to the other party and the Regional Director of the AAA having jurisdiction in Hartford, Connecticut (the "Regional Director"). Within ten (10) days of such other party's receipt of such Notice, both parties shall each select one (1) individual to serve as arbitrators on the panel for the hearing, and shall notify the other party in writing of such selection. Such notice shall identify the arbitrator selected and include a copy of his or her resume. Within twenty (20) days following the other party's receipt of the Notice, these arbitrators shall mutually agree upon and select a third and neutral arbitrator for such panel, and provide written notice of such selection to the parties and the Regional Director, which notice shall identify such arbitrator and include a copy of his or her resume. In the event that the party-selected arbitrators fail to select the third and neutral arbitrator within the above requisite time period for such selection, the AAA shall appoint such arbitrator. The neutral arbitrator shall be the chairperson of the panel. All arbitration proceedings shall be held in Hartford, Connecticut. While the arbitration panel shall select the remedy for all breaches of either party's obligations under this Agreement, such panel shall not modify the remedies specifically set forth in this Agreement for City and Provider. Each party shall bear its own costs and attorneys' fees. The determination of the arbitration panel shall be final and binding upon the parties. The determination shall be in the form of a written award, with written findings of fact, and may be specifically enforced by any

court of appropriate jurisdiction. All legal issues arising in connection with any such arbitration proceedings shall be governed by the laws of the State of Connecticut, subject to Section 27 hereof.

27. GOVERNING LAW

This Agreement shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of Connecticut and the ordinances of the City of Hartford without regard or resort to conflict of laws principles.

28. GENDER/NUMBER/TITLE

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

29. NOTICES

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

As to the City:  
City of Hartford  
550 Main Street  
Hartford, CT 06103  
Attn: Kimberly D. Oliver, MBA

As to Provider:  
Robert Pawloski  
Compass Youth Collaborative, Inc.  
55 Airport Road, Suite 201  
Hartford, CT 06114

With a Copy to:  
Corporation Counsel  
City of Hartford  
550 Main Street  
Hartford, CT 06103

Notices provided in accordance with the foregoing shall be deemed received as of the earlier of the date of delivery or the second business day following the date of their being posted with U.S. Postal Service.

30. SUCCESSORS AND ASSIGNS

Subject to the other provisions of this Agreement, this Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

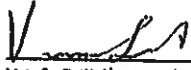
31. MERGER/ENTIRE AGREEMENT

This Agreement and its exhibits referenced herein and attached hereto, contain the entire understanding between the parties hereto and supersede any and all prior understandings, negotiations, and agreements whether written or oral, between them respecting the written subject matter hereof.

IN WITNESS WHEREOF, City and Provider have executed this Agreement in duplicate (with each of said duplicates being deemed to be an original) as of the Effective Date.


WITNESSES:

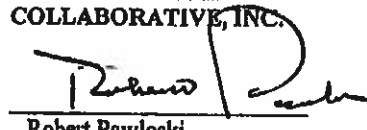
CITY OF HARTFORD

  
\_\_\_\_\_  
VASANTHI ARIVASTAVA  
Angela Acosta  
Angela Acosta

  
\_\_\_\_\_  
Luke A. Bronin  
Its Mayor

COMPASS YOUTH  
COLLABORATIVE, INC.

  
\_\_\_\_\_  
JACQUELYN SANTIAGO

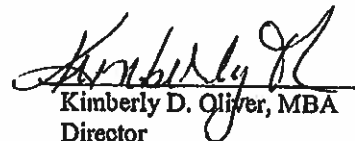
  
\_\_\_\_\_  
Robert Pawloski  
Its Executive Director

  
\_\_\_\_\_  
Bruce Beggs

Approved as to form and legality:

Reviewed and Approved By:

  
\_\_\_\_\_  
Howard Rifkin  
Corporation Counsel

  
\_\_\_\_\_  
Kimberly D. Oliver, MBA  
Director  
Department of Families,  
Children, Youth and Recreation

**EXHIBIT A**

**SCOPE OF SERVICES**

**I.**

**Name of Agency:** COMPASS Youth Collaborative

**Address:** 55 Airport Road, Suite 201;

**City:** Hartford

**State:** CT

**Zip Code:** 06114

**Telephone Number:** 860-296-2855

**Facsimile Number:** 860-296-2842

**II.**

**Primary Contact(s):** Robert Pawloski

**Telephone Number(s):** 860.296.2855 Ext. 302

**E-mail Address:** bobp@compassyc.org

**Contract Term:** July 1, 2017 to June 30, 2018

**COMPASS Youth Collaborative is all about youth.**

By delivering impactful programs for youth and by sharing our expertise in youth development with others, COMPASS Youth Collaborative contributes to creating the conditions for youth success – in every community we serve.

**COMPASS Peacebuilders operates within COMPASS, as a youth violence mitigation and re-engagement program. The COMPASS Peacebuilders mediate individual and group conflicts, and connect youth at risk of perpetrating or becoming a victim of violence to supports that will lead them to a more positive lifestyle.**

**COMPASS Peacebuilders Program Goals:**

- To reduce the incidences of individual and group violence on the streets.
- To link youth who are immersed in a lifestyle of violence to the resources and support necessary to lead them to a more productive outcome.
- To create a culture change in Hartford that alters the way that youth, community members, and organizations perceive and respond to incidents of violence.

**COMPASS Peacebuilders History:**

When the Hartford Office of Youth Services (HOYS) currently the Department of Families, Children, Youth and Recreation was established in the fall of 2006, one of its immediate actions was to commission an analysis of youth violence in the City of Hartford that would include recommendations based on a local and national survey of violence intervention strategies.

In response to this work, a request for proposals was issued by HOYS in the summer of 2007. That fall COMPASS was selected to implement the Peacebuilders Initiative in partnership with HOYS in the South end of Hartford. After 3 years of successful outcomes, COMPASS was awarded a contract by the City of Hartford to work with this disconnected population of youth throughout the entire City of Hartford. Since this time, COMPASS has used its positive track record to attract other funders. The awards of additional funding are used to compliment the City of Hartford's investment in the COMPASS Peacebuilders program. COMPASS Peacebuilders has doubled the amount of staff to support the peacebuilding efforts throughout the city of Hartford.

**Client Profile:** COMPASS Peacebuilders serves disconnected and vulnerable youth, who demonstrate risk for perpetrating, or becoming victims of, violence. To be referred, clients must meet at least three criteria. Two hundred and fifty youth received some services from the program as of year-end 2016 (June 30). Sixty-four percent of program participants are male. Over half (54 percent) have had a parent in jail or prison; 47 percent have been arrested, 24 percent have been convicted of a crime and almost 20 percent say they have been shot. Fifty-two percent describe themselves as African American, 46 percent as mixed or "other race", and 62 percent as Hispanic or Latino (participants may choose one or more categories). One hundred percent are low income.

**Program Impact:** Our practices have proven effective not only in violence prevention, but also in positive youth development. To date, COMPASS Peacebuilders has engaged over 3,000 disconnected youth.

**Community Impact:** It's impossible to stop all crimes, but COMPASS Peacebuilders has formally mitigated over 650 crisis incidents over the course of its history – a number that does not capture any informal mediations. And since 2006, Hartford has experienced a dramatic decrease in youth homicides, thanks to the coordinated efforts of several key players, including the Hartford Police Department, local hospitals, Hartford Public Schools, and COMPASS Peacebuilders.

**Crisis Response:** During crises, COMPASS Peacebuilders work in partnership with the Hartford Police Department and Saint Francis Hospital. This allows law enforcement and medical staff to focus on saving lives, while COMPASS Peacebuilders can lend support to grieving families, and diffuse possible retaliations. To do this work, COMPASS Peacebuilders are deputized by the hospital, and receive proper training and vaccinations.

**Data Collection & Evaluation:** Program data is collected and analyzed using the city of Hartford's Efforts to Outcomes (ETO) electronic system. In addition to ETO reports, we have hired a Case Monitor to assist the YDAs with data collection and analysis, and to refine our case management process. Data will be reviewed with Case Monitor and staff in formal standing meetings to ensure progress of individual participant goals and program outcomes.

**Program Staff:** The majority of COMPASS Peacebuilders staff are from Hartford. They have experienced the effects of poverty, gangs, crime and violence. And they work tirelessly to provide our youth with positive relationships and choices. Staff are trained in crisis response, violence mitigation, and case management – and are on-call 24/7.

### **III.**

#### **Scope of Services**

COMPASS Peacebuilders focuses on youth between the ages of 11 and 18, and serves over 200 young people annually. The program operates via two locations in Hartford's South End and North End neighborhoods: 54 South Prospect Street, and 127 Martin Street.

COMPASS Peacebuilders will work with 80 youth who are Hartford residents and meet at least 3 of the eligibility criteria. In addition, COMPASS Youth Collaborative will capture all data relevant to the 80 youth in the Social Solutions software, Efforts to Outcomes. COMPASS Peacebuilders will case manage, mediate violent situations for Peacebuilder youth, promote peace, and conduct community patrols in an effort to decrease violent and risky behaviors, increase resilience and connect youth to positive social networks which include school, employment, and mental health services.

**Outcome 1.** The incidence of individual and group violence in Hartford will be reduced through a variety of prevention and intervention activities.

**Activities:**

- a) Reach out to youth in all Hartford neighborhoods to: communicate with existing gang and posse<sup>1</sup> leaders, interrupt violence and intervene in potentially violent situations, and negotiate peaceful exit strategies for youth choosing to leave gangs.
- b) Ensure that staff are on call 24/7, 365 days a year.
- c) Collaborate with Hartford Police Department (HPD) promoting communication that can assist in solving violent crime and diverting youth to the Peacebuilders' program. The Peacebuilders program will work with HPD on park cleanup initiatives, and will assist HPD with neighborhood safety plans in the city. In addition, HPD and the Peacebuilders program will continue to share intelligence, as they have in the past, about community issues related to preventing youth violence.
- d) With Saint Francis Hospital, intervene and mediate with victims of violence and their families and friends in a clinic setting.
- e) Ensure that when new program staff is hired recruitment focuses on candidates who are culturally similar to youth.

**Outcome 2.** 80 eligible youth are enrolled; 65 who are ages 13-18 and 15 youth ages 11-12 years old.

**Activities:**

- a) Identify and recruit youth through: street-level reconnaissance, intelligence gathering, participation in crisis response teams, and referrals from families, schools, courts, and community organizations.
- b) Ensure that youth meet at least three characteristics identified by the City of Hartford for this target population; provide documentation about these risk factors showing that youth are eligible and appropriate for the program.
- c) Ensure the majority of youth enrolled initially meet criteria for Tier III level of service. (Tier III designation means that the youth is at high risk for perpetrating or becoming the victim of violence as evidenced by his/her risk factors.)
- d) Begin relationship building with youth on day one of participation; undertake more formal program activities (e.g., assessment, referrals as needed for mental health) when trust is beginning to form, typically 30 days after enrollment.

**Outcome 3.** Youth at risk of perpetrating or becoming the victims of violence participate and/or are linked to positive supports for sufficient time to ensure outcomes are successfully achieved.

**Activities:**

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<sup>1</sup> Loosely structured groups of youth who may not be part of a formal gang

- a) Engage youth in appropriate activities for at least a year, based on intake and assessment process and individualized action plan completed with youth.
- b) Provide in-depth assessment of youth whose plan indicates the need for behavioral/mental health services.
- c) Provide a range of services to meet the needs of each youth based on his/her plan.
- d) Refer youth and families, as appropriate, to community services, including mental health services.
- e) Provide ongoing life skills and violence prevention education using evidence-based curricula (e.g. *Makin IT*, and *Mind in the Making*) that include contextualized learning (experiential exercises, reflections, and civic engagement) for all enrolled youth.
- f) Provide support and contextualized learning to teach employability skills.
- g) Engage youth in community activities, providing opportunities for community service and internships.
- h) Reduce truancy through work with Hartford Public Schools who identifies students with high rates of absence; increase frequency of home visits to these youth/families and ensure follow-up.
- i) Provide academic support, tutoring, and GED completion in partnership with The Urban League.
- j) Conduct visits to courts and schools to support participation of enrolled youth and ensure that they successfully complete activities.
- k) Host field trips and events for youth including trips to college campuses, science fairs, movies, sporting events, etc. to enable youth to experience healthy activities and have fun!
- l) Provide family services including: home visits (100% of families, multiple visits), access and referral to mental health and other services; in collaboration with the COMPASS Youth Collaborative's community schools, families may have access to other special services. These services will be available whether or not youth in the program is currently enrolled in school.
- m) Ensure that there is a transition plan for each youth exiting the program.

**Outcome 4.** A culture of change in Hartford is created, influencing the way youth, community, and professionals view and respond to incidents of violence.

**Activities:**

- a) Host community trainings related to youth violence prevention and related topics.
- b) Partner with others to increase positive youth development programs and projects.
- c) Continue to improve data collection and methodology for assessing the program.
- d) Ensure that staff members are trained in the Efforts-to-Outcomes (ETO) system; maintain a certified ETO administrator on staff; share data with city and other positive youth development organizations

**Attachments:**

- A) Referral Criteria
- B) Tier Description
- C) Program Visual Overview



## **COMPASS Peacebuilders Referral Process**

Youth frequently enter our program after building a relationship with a COMPASS Peacebuilder. Referrals often come from the Department of Children and Families (DCF), schools, probation officers, and other community organizations as well. Please review the below information before submitting a referral.

### **WHO TO REFER**

Participants must be 11 to 18 years of age, and must be the victim or perpetrator of a violent crime.

Participants must meet three (3) of the additional requirements below to qualify:

- Youth has been exposed to domestic or community violence
- Youth has had an experience with the child welfare system
- Youth has a history of arrest for possession of a weapon
- Youth has had a sibling or a friend murdered
- Youth has been a victim of a violent incident or crime
- Youth has a parent who has been or is incarcerated
- Youth has a history of aggression, bullying or other violence-related behaviors
- Youth has a history of drug dealing
- Youth has a history of gang involvement

## **COMPASS Peacebuilders - Participant Tier Descriptions**

### **Tier 4**

Tier 4 is designed for youth in crisis that do not display positive consciousness and actions. Youth that demonstrates negative intentions, attitudes & has a tendency to be aggressive or violent. A tier 4 does not have positive identity and purpose. Youth may not have positive self-identity & connections to a positive role model, are involved with the criminal justice system and may be involved with risky community groups. Tier 4 youth may not access supportive resources and opportunities or may have exhausted all resources available with no significant positive outcomes. Tier 4 has shown difficulties showing positive choices and leaning. Youth are not motivated to learn, achieve goals, or prepared to enter the workforce. Tier 4 manages in negative environments and relationships. Youth are in unhealthy and unsafe relationships and environments.

### **Tier 3**

Tier 3 is designed for youth that are at High Risk but are not in crisis. Youth in tier 3 will exhibit negative behavior, poor social competency, low academic performance, minimal respect for authority and may be involved with the criminal justice system. Tier 3 youth will have greater propensity for violence with a weapon and for being victims of violence but may be connected to support systems. Tier 3 youth may be connected to risky community groups and resolve conflicts with aggression or violence. Tier 3 youth are somewhat open to receiving supports or services.

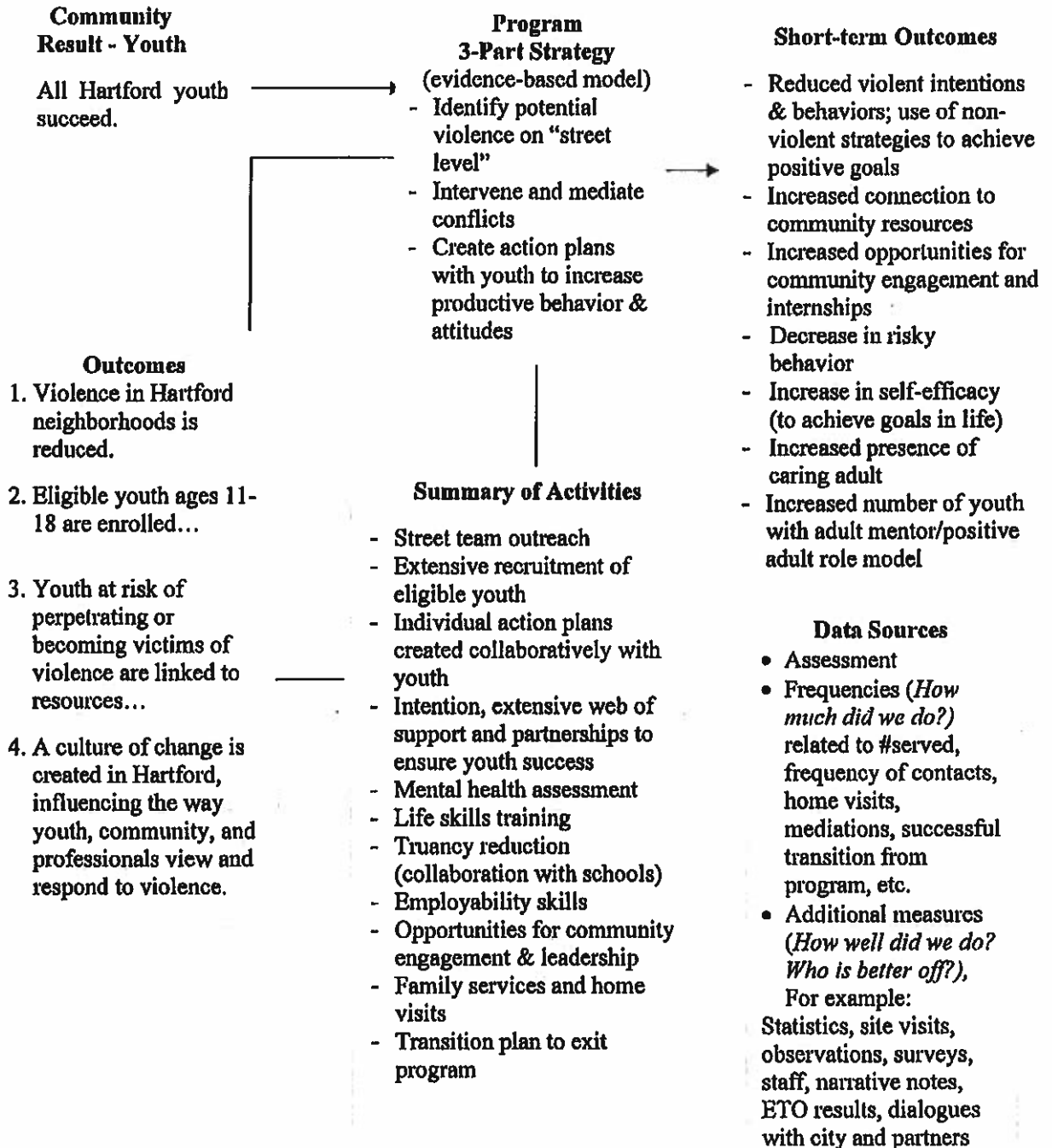
### **Tier 2**

Tier 2 is designed for youth that are at Medium Risk. Youths in tier 2 will demonstrate difficulties attaining coping skills levels but who wish to succeed. Youth will exhibit acknowledgment of their strengths and incorporate the areas of growth that are needed. Youth in Tier 2 are open to receiving services and supports but may from time to time make poor decisions and fall in to Tier 3. Youth in Tier 2 are participating in programming, attending school and doing their best to learn. Youth in Tier 2 have identified some of their goals and are working at achieving them. Youth in Tier 2 are connected to more than one support system and know they can depend on those systems when needed.

### **Tier 1**

Tier 1 is designed for youth that are stable & safe. Youth has learned positive consciousness and actions. Youths does demonstrate positive intentions, attitudes & the skills to be non-violent. A tier 1 does have positive identity and purpose. Youth has a positive self-identity & connections to a positive role model, resources & opportunities. Tier 1 has shown no difficulties displaying positive choices and leaning. Youth are motivated to learn, achieve goals, and prepared to enter the workforce. Tier 1 maintains in positive environments and relationships. Youth are in healthy and safe relationships and environment.

## Program Visual Overview FY18



**EXHIBIT B**

**BUDGET**

**FY 2018 COMPASS Peacebuilders – Budget Worksheet**

FY 2018 Youth Justice Proposal - Section VII: Budget Summary and Worksheets

Applicant:

**BUDGET WORKSHEET: CHECK IT ACTIVITY COSTS**

*Please complete only the highlighted cells. Note only those costs funded by this Youth Justice Initiative.*

Category	Purpose	Applicant	Partner (if applicable)	Total
Direct Program Costs	Staff Salaries	\$ 187,200.00	\$ -	\$ 187,200.00
	Staff Fringe	\$ 39,000.00	\$ -	\$ 39,000.00
	Consultants / Hourly Rates	\$ -	\$ -	\$ -
	Curriculum Materials	\$ -	\$ -	\$ -
	Program Supplies	\$ 5,000.00	\$ -	\$ 5,000.00
	Food	\$ 7,500.00	\$ -	\$ 7,500.00
	Transportation	\$ 2,000.00	\$ -	\$ 2,000.00
	Other: Rent	\$ 17,500.00	\$ -	\$ 17,500.00
	Other: Field trips, et al (see expense Item 7 on budget narrative)	\$ 17,600.00	\$ -	\$ 17,600.00
	Direct Administrative Costs	Staff Salaries	\$ 20,000.00	\$ -
Staff Fringe		\$ 4,200.00	\$ -	\$ 4,200.00
Consultants / Hourly Rates		\$ -	\$ -	\$ -
[specify here]		\$ -	\$ -	\$ -
[specify here]		\$ -	\$ -	\$ -
[specify here]	\$ -	\$ -	\$ -	
<b>Total Costs</b>		\$ 300,000.00	\$ -	\$ 300,000.00

Applicant Program Total:	\$ 275,800.00
Applicant Dir. Admin. Total:	\$ 24,200.00
Partner Program Total:	\$ -
Partner Dir. Admin. Total:	\$ -
Total Direct Admin.:	\$ 24,200.00
Total Direct Admin. %:	8%

## BUDGET NARRATIVE

### **Expense:**

1. Direct Program Cost: (a) FTE Pro Rata salary for Program Director \$25,000 who coordinates all programs and supervises Youth Development Advisors (YDAs; case management and street outreach), contractual compliance. (b) FTE Pro Rata salary for Program Coordinator \$19,000; coordinates all program activities, establishes calendar of events, works with all program partners, organizes program trips and logistics. (c) FTE Annual salaries for three YDAs; total salaries \$100,000; YDAs work directly with youth providing case management and intervention services. (d) PT Licensed Clinical Social Worker (LCSW) \$21,600 (\$30hrx15hrs. wk./x 48wks.); will be responsible for assessing all program participants who may be in need of mental health services, facilitate weekly case management team meetings with staff, conduct weekly meetings with youth, review case files. (e) PT Program and Classification Specialist \$21,600 (\$18hrx25 hrs. wk. x 48 wks.); conduct classification program placements, interviews and assess program participants.
2. Direct Program Cost Fringe: \$39,000 includes FICA, Social Security, Medicare, Unemployment, health insurance.
3. Program Supplies \$5,000. Purchase various program supplies.
4. Food \$7,500. Includes snacks, field trip related, basic needs, holiday and year-end parties.
5. Transportation \$2,000. Travel expenses incurred for educational, enrichment and recreational field trips.
6. Other: \$17,500. Rent, \$5,000 (pro rata); direct program costs for all classes, youth assessments and staff located @ 54 South Prospect St. \$ 12,500, Worker's Compensation expense for high-risk staff occupation.
7. Other: \$17,600. Field trips \$2,500; Office supplies \$1,600; Equipment service \$1,000; Training and education for staff \$2,000; Staff travel \$3,600 monthly stipend \$75 per staff to offset travel expense; Cell phones \$4,500 cost used for YDA's to communicate with youth on individual case load. Employee background checks \$400; Uniforms \$2,000 purchase staff uniforms.
8. Direct administrative cost: \$20,000 (a) FTE Pro Rata salary for Program Associate, collects daily data, input and edit data into ETO, record maintenance for youth in program. (b) \$25,000 IN KIND – Sr. Program Director will provide program oversight and support.
9. Direct Administrative Cost Fringe: \$4,200; \$5,250 IN KIND; includes FICA, Social Security, Medicare, Unemployment and health insurance.

**EXHIBIT C**

**FY 2018 Grant Administration Timeline**  
**COMPASS Peacebuilders Program**

*By agreement, October 25, 2017*

The Department of Families, Children, Youth and Recreation is committed to partnering with community-based organizations to achieve increasingly positive, sustainable outcomes for Hartford's youth and families. This timeline supports the City's partnership with the COMPASS Youth Collaborative Peacebuilders program, by showing grant *administration* deliverables. Nothing in this document overrides any contract provision in force.

*Contact.* Please direct questions to Kristina Baldwin, Grants Manager, at [kristina.baldwin@hartford.gov](mailto:kristina.baldwin@hartford.gov).

<b>Date</b>	<b>Activity**</b>
July 1, 2017 (Upon execution)	Contract Effective Date; program period begins <b>Disbursement 1 of 4</b>
December 15, 2017	<b>Deadline:</b> Quarterly Program and Financial Reports covering period 7/1/17-11/30/17
About Dec. 31, 2017	Invoice #2
About Jan. 31, 2018	<b>Disbursement 2 of 4</b>
Feb – March, 2017	Site Visit – Scheduled*
March 15, 2018	<b>Deadline:</b> Quarterly Program and Financial Reports covering period 12/1/17-2/28/18
About March 30, 2018	Invoice #3
About May 30, 2018	<b>Disbursement 3 of 4</b>
About June 30, 2018	Invoice #4
About July 30, 2018	<b>Disbursement 4 of 4</b>
July 15, 2018	<b>Deadline:</b> Final Program and Financial Reports covering period 3/1/18-6/30/18
August 2018	City report review/follow-up/acceptance period

\*An unscheduled Site Visit will also be conducted during the contract period.

\*\*Peacebuilders participants and/or staff may be expected to participate in DFCYR additional trainings and opportunities during the grant period.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/23/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Ahrens, Fuller, St. John & Vincent Inc. 1699 King St. Suite 209 Enfield CT 06082		<b>CONTACT NAME:</b> LouAnn Pepe <b>PHONE (AC, No, Ext):</b> (860)668-3980 <b>FAX (AC, No):</b> (860)668-4486 <b>E-MAIL ADDRESS:</b> lpepe@afsvinsurance.com
<b>INSURED</b> Compass Youth Collaborative Inc 65 Airport Rd Hartford CT 06114		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Philadelphia Indemnity Insurance Co. NAIC # 18058 INSURER B: Amercian Zurich Insurance Co. 40142 INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES      CERTIFICATE NUMBER: Master 17-10      REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		PHPK1703354	10/13/2017	10/13/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/PROP AGO \$ 2,000,000 Hire/ Non Owned Auto \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK1703354	10/13/2017	10/13/2018	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB598320	10/13/2017	10/13/2018	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A		10/13/2107	10/13/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 600,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Abuse or Molestation		PHPK1703354	10/13/2017	10/13/2018	Each Occurrence 1,000,000 Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
The City of Hartford is included as Additional Insured under all policies listed above except Workers Compensation when required by written contract or agreement. A Waiver of Subrogation applies under the Package policy when required by written contract or agreement.

<b>CERTIFICATE HOLDER</b>  City of Hartford 550 Main Street  Hartford CT 06103	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Sprague Subcommittee  
**Date:** April 3, 2020

The Sprague Subcommittee last met on March 30, 2020. The agenda consisted of two items: the FY 2019 Audit and the Board of Education Proposed FY 2021 Budget.

FY 2019 Audit

Representative from the Town's audit firm, Hoyt, Filippetti & Malaghan, provided an overview of the audit process and financial results for FY 2019. The Town's General Fund balance showed improvement over the FY 2018 ending Fund Balance. A General Fund operating surplus of approximately \$265,000 resulted in a fund balance as of 6/30/19 of -\$819,291 (compared to -\$1,084,244 as of 6/30/18). The financial statements report a negative fund balance in the Capital Fund of -\$451,523 at fiscal year end. This appears to have been attributable to capital expenditures for which no funding had been appropriated. The Town and OPM staff are reviewing the impact of this deficit on cash flow and how to address this deficit in the 5-Year Plan.

As had been anticipated, several prior year audit findings appeared as repeat findings in the FY 2019 audit. The Town and Board of Education discussed each open item and plans currently in place for resolving them. One prior year finding regarding budget monitoring was resolved as a result of improved reporting and sharing of information between the Board of Education and Board of Finance. Another finding regarding separation of duties at the Water and Sewer Authority was resolved by adding a part time position to handle certain billing tasks, but is not reflected in the recently issued audit due to the timing of the hiring.

FY 2021 Board of Education proposed budget

The subcommittee discussed the Board of Education proposed budget for FY 2021. The proposed budget requests an increase of \$226,920, or 3.48% over the current year budget. The proposal includes some staffing increase, including a half full time equivalent (FTE) technology teacher, enhancing the Director of Pupil Services to a full time position, and increasing office support by one half FTE. Members discussed the changes in tuition costs and savings driven by enrollment reductions. Projections for the current fiscal year show a year-end balance of about \$170,000, but the figure is subject to change as conditions evolve.

An April meeting of the Sprague Subcommittee has not yet been scheduled.

## Town of Sprague Budget Status as of February 29, 2020

### Summary

As of the end of February 2020, total revenues collected are 86% of the FY 2019/20 budgeted amount. Year to date collections include the \$500,000 in Municipal Restructuring Funds received as part of the Memorandum of Agreement with the State and \$1,332,602 for the first and second installment of ECS funds. Excluding the restructuring funds, total revenues as of 2/29/20 would be at 81% of budget, which is slightly less than revenues for the same period in FY 2018/19 which were at 85%. This is mainly due to the Town having received 50% of Town Aid Road (\$75,532) and 100% of Municipal Revenue Sharing (\$386,528) at this point in FY 2018/2019. The Town has not received either of those revenues yet in the current year.

Total expenditures as of 2/29/20 are at 59% of budget. This is 9% lower than expenditures for the same period in FY 2018/19 which were 68%.

<i>Budget Category</i>	FY 2019/2020			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	5,931,604	5,778,556	97%	97%
State Education Grants	2,690,078	1,332,602	50%	50%
Other State Grants	597,726	35,377	6%	80%
Other Revenue	222,771	979,103	440%	200%
<b>Total General Fund Revenues</b>	<b>9,442,179</b>	<b>8,125,638</b>	<b>86%</b>	<b>85%</b>
Town/Municipal Expenditures	2,903,205	2,014,752	69%	70%
Board of Education Expenditures	6,525,766	3,557,558	55%	67%
<b>Total General Fund Expenditures</b>	<b>9,428,971</b>	<b>5,572,309</b>	<b>59%</b>	<b>68%</b>

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of January. At this time, no significant variances are projected for either revenues or expenditures.

### Revenues

Property Taxes are the largest revenue source to the Town, representing 62.8% of total revenues. Collections on Property Taxes for the period to February 29, 2020 of the current fiscal year are at 97% of the budgeted amount. This is comparable to property tax collections for the same period in last fiscal year which were 97% of budget, as well.

State Grants make up 34.8% of total budgeted revenues. The Town has received the first and second installment of ECS (\$1,332,602) and first installment of Mashantucket Pequot revenue (\$5,826). Other state revenues include the PILOT payment for State Property (\$6,156), State Police DUI Grant (\$15,410), receipts for fines/violations from court clerks (\$1,440), Veterans Tax Relief (\$2,576) and Disability Exemption reimbursement (\$581) as of February 29, 2020, which accounts for 42% of State Grants in the current fiscal year. For the same period last fiscal year, the Town had received 56% of its State Grants. The large variance, as mentioned above, is due to the Town not having received any Town Aid Road or Municipal Revenue Sharing funds yet this fiscal year.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise less than 2.5% of total budgeted revenues. Current year collections on these sources total \$979,103, which includes the payment of \$500,000 of Municipal Restructuring Funds and the one-time lease payment of \$325,000 from Willimantic Waste for the lease of a portion of the former Fusion property. Adjusting year to date revenues to exclude the restructuring funds and one-time lease payment, collections on these sources are at 69% of the total budgeted amount, which is 10% less than the prior year. Revenues were at 79% for the same period in the last fiscal year [adjusted to exclude the \$250,000 sale of scrap metal which was a one-time payment received in October 2018]. The variance is mainly attributable to lower waste management revenues in the current year (35% in FY20 vs 52% in FY19), which is due to a change/error in billings from one of the local trash incinerators/carriers. The lower revenues also correlate to lower waste management expense in the current year. (The Town has since contacted the incinerator and trash carrier to rectify this issue.)

## **Expenditures**

Departmental and other operating expenditures as of February 29, 2020 tend to range between 55% and 69% with a few exceptions where year-to-date expenditures are below that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period. Some exceptions include Highway expenditures which are 8% lower in the current year due to a mild winter and waste management expenditures which are 26% lower than the prior year due to an issue with billings from the incinerator/trash carrier. Additionally, current year fire department expenditures are 22% higher than prior year due to increased vehicle and equipment maintenance and trainings for new members.

Payments for memberships on regional agencies (85% year-to-date), insurance premiums (73% year-to-date) and maintenance contracts (85% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (88%) and interest (87%) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$3,557,558, or 55% of total budget. For the same period last fiscal year, Board of Education expenditures were slightly higher at 67% of budget.

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2019 through February 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Dec 2019	Jan 2020	Feb 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining	% of Budget
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
5000 - Taxes													
5000-1 - Current Taxes	492,714	1,668,915	45,387	5,488,354	5,387,477	(100,877)	98%	99%	5,488,354	5,488,354	-	100%	
5000-2 - Current Interest & Lien Fees	1,893	1,425	3,518	20,000	14,405	(5,595)	72%	70%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	11,863	2,512	12,642	125,000	80,719	(44,281)	65%	49%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	3,970	719	1,796	35,000	20,757	(14,243)	59%	58%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	775	61,057	9,826	72,000	77,380	5,380	107%	124%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	-	(8,750)	-	8,750	0%	0%	(8,750)	(8,750)	-	100%	
5000-7 - PILOT Solar Farm	435	-	-	200,000	200,435	435	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	(1,353)	(616)	-	(2,501)	(2,501)	100%	100%	(1,885)	-	(1,885)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(117)	(117)	100%	0%	(117)	-	(117)	100%	
<b>Total 5000 - Taxes</b>	<b>511,650</b>	<b>1,733,275</b>	<b>72,553</b>	<b>5,931,604</b>	<b>5,778,556</b>	<b>(153,049)</b>	<b>97%</b>	<b>97%</b>	<b>5,929,602</b>	<b>5,931,604</b>	<b>(2,002)</b>	<b>100%</b>	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	666,301	-	2,690,078	1,332,602	(1,357,476)	50%	50%	2,690,078	2,690,078	-	100%	
<b>Total 5100 - State Grants-School</b>	<b>-</b>	<b>666,301</b>	<b>-</b>	<b>2,690,078</b>	<b>1,332,602</b>	<b>(1,357,476)</b>	<b>50%</b>	<b>50%</b>	<b>2,690,078</b>	<b>2,690,078</b>	<b>-</b>	<b>100%</b>	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,416	-	(5,416)	0%	0%	5,416	5,416	-	100%	
5200-10 - Judicial 10th Circuit Court	-	-	540	1,000	1,980	980	198%	460%	1,440	1,000	440	144%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	15,000	15,410	410	103%	54%	15,410	15,000	410	103%	
5200-14 - Town Aid Roads	-	-	-	151,064	-	(151,064)	0%	50%	151,064	151,064	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	2,848	8,800	2,848	(5,952)	32%	32%	8,800	8,800	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	-	(386,528)	0%	100%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	6,156	-	100%	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	5,826	-	-	17,749	5,826	(11,923)	33%	33%	17,749	17,749	-	100%	
5200-6 - Veterans Tax Relief	2,576	-	-	2,518	2,576	58	102%	105%	2,576	2,518	58	102%	
5200-7 - Disability Exemption Reimb.	581	-	-	695	581	(114)	84%	74%	695	695	-	100%	
<b>Total 5200 - State Grants-Local</b>	<b>8,983</b>	<b>-</b>	<b>3,388</b>	<b>597,726</b>	<b>35,377</b>	<b>(562,349)</b>	<b>6%</b>	<b>80%</b>	<b>598,634</b>	<b>597,726</b>	<b>908</b>	<b>100%</b>	
5300 - Local Revenues													
5300-1 - Interest Income	5	56	941	4,000	1,459	(2,541)	36%	308%	4,000	4,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	82	783	1,185	4,000	2,374	(1,626)	59%	60%	4,000	4,000	-	100%	
5300-13 - Landfill Receipts	1,701	2,534	1,622	25,000	14,775	(10,226)	59%	59%	25,000	25,000	-	100%	
5300-14 - Newsletter Ads	270	770	-	3,000	1,371	(1,629)	46%	75%	3,000	3,000	-	100%	
5300-15 - Marriage Licenses	32	16	-	150	160	10	107%	99%	160	150	10	107%	
5300-16 - Sportsmans Licenses	13	19	11	150	70	(80)	47%	35%	150	150	-	100%	
5300-17 - Farmland Preservation	114	90	60	950	768	(182)	81%	82%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	50	160	-	1,000	470	(530)	47%	26%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	-	3,290	1,120	25,000	11,100	(13,900)	44%	47%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	7	-	7	2,750	355	(2,395)	13%	13%	2,750	2,750	-	100%	
5300-5 - Sundry Receipts, faxes, etc	20	12	12	400	108	(292)	27%	150%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,588	964	934	10,000	10,555	555	106%	82%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	1,079	573	663	17,000	15,554	(1,446)	91%	64%	17,000	17,000	-	100%	
5300-9 - Copies	299	675	533	5,000	4,161	(839)	83%	74%	5,000	5,000	-	100%	
<b>Total 5300 - Local Revenues</b>	<b>5,260</b>	<b>9,942</b>	<b>7,088</b>	<b>98,400</b>	<b>63,279</b>	<b>(35,121)</b>	<b>64%</b>	<b>63%</b>	<b>98,410</b>	<b>98,400</b>	<b>10</b>	<b>100%</b>	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	325,400	200	600	-	827,026	827,026	100%	100%	226	-	226	100%	
5400-6 - Waste Management	5,170	-	2,355	52,000	18,427	(33,573)	35%	52%	52,000	52,000	-	100%	
<b>Total 5400 - Misc Revenues</b>	<b>330,570</b>	<b>200</b>	<b>2,955</b>	<b>54,000</b>	<b>845,453</b>	<b>791,453</b>	<b>1566%</b>	<b>542%</b>	<b>54,226</b>	<b>54,000</b>	<b>226</b>	<b>100%</b>	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	25,371	25,371	-	100%	94%	25,371	25,371	-	100%	
<b>Total Income</b>	<b>856,463</b>	<b>2,409,718</b>	<b>85,984</b>	<b>9,442,179</b>	<b>8,125,638</b>	<b>(1,316,541)</b>	<b>86%</b>	<b>85%</b>	<b>9,441,321</b>	<b>9,442,179</b>	<b>(858)</b>	<b>100%</b>	
<b>Gross Profit</b>	<b>856,463</b>	<b>2,409,718</b>	<b>85,984</b>	<b>9,442,179</b>	<b>8,125,638</b>	<b>(1,316,541)</b>	<b>86%</b>	<b>85%</b>	<b>9,441,321</b>	<b>9,442,179</b>	<b>(858)</b>	<b>100%</b>	
<b>Expense</b>													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,077	4,615	1,638	40,000	26,353	(13,647)	66%	75%	40,000	40,000	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	800	(400)	67%	67%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	1,538	1,200	2,138	938	178%	67%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	13	103	100	1,260	1,122	(138)	89%	30%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	296	-	3,150	1,509	(1,641)	48%	49%	3,150	3,150	-	100%	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
**July 2019 through February 2020**

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Dec 2019	Jan 2020	Feb 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	3,478	5,216	3,478	45,215	31,300	(13,915)	69%	69%	45,215	45,215	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	1,000	400	(600)	40%	50%	1,000	1,000	-	100%
<b>Total 6000 · Board of Selectmen</b>	<b>6,768</b>	<b>10,430</b>	<b>6,854</b>	<b>93,025</b>	<b>63,622</b>	<b>(29,403)</b>	<b>68%</b>	<b>70%</b>	<b>93,025</b>	<b>93,025</b>	<b>-</b>	<b>100%</b>
<b>6005 · Elections</b>												
6005-1 · Election Salaries	153	104	169	6,000	2,756	(3,244)	46%	68%	6,000	6,000	-	100%
6005-2 · Election Misc.	268	-	37	14,103	5,912	(8,191)	42%	107%	14,103	14,103	-	100%
<b>Total 6005 · Elections</b>	<b>421</b>	<b>104</b>	<b>206</b>	<b>20,103</b>	<b>8,668</b>	<b>(11,435)</b>	<b>43%</b>	<b>94%</b>	<b>20,103</b>	<b>20,103</b>	<b>-</b>	<b>100%</b>
<b>6010 · Board of Finance</b>												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	250	-	(250)	0%	5%	250	250	-	100%
<b>Total 6010 · Board of Finance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>(250)</b>	<b>0%</b>	<b>5%</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>100%</b>
<b>6011 · Auditing</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>22,650</b>	<b>20,000</b>	<b>(2,650)</b>	<b>88%</b>	<b>80%</b>	<b>22,650</b>	<b>22,650</b>	<b>-</b>	<b>100%</b>
<b>6012 · Bookkeeper</b>												
6012-1 · Bookkeeper - Salary	2,194	3,346	2,259	28,210	19,504	(8,706)	69%	68%	28,210	28,210	-	100%
6012-2 · Bookkeeper-Support	-	-	572	900	572	(328)	64%	39%	900	900	-	100%
<b>Total 6012 · Bookkeeper</b>	<b>2,194</b>	<b>3,346</b>	<b>2,831</b>	<b>29,110</b>	<b>20,076</b>	<b>(9,034)</b>	<b>69%</b>	<b>68%</b>	<b>29,110</b>	<b>29,110</b>	<b>-</b>	<b>100%</b>
<b>6015 · Assessors</b>												
6015-1 · Assessors, Salary	1,705	1,279	3,410	22,165	15,772	(6,394)	71%	69%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	41	(259)	14%	0%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	6	-	-	1,680	66	(1,614)	4%	2%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
<b>Total 6015 · Assessors</b>	<b>1,711</b>	<b>1,279</b>	<b>3,410</b>	<b>25,425</b>	<b>15,879</b>	<b>(9,547)</b>	<b>62%</b>	<b>61%</b>	<b>25,425</b>	<b>25,425</b>	<b>-</b>	<b>100%</b>
<b>6025 · Tax Collector</b>												
6025-1 · Tax Collector, Salary	2,041	3,061	2,041	26,532	18,368	(8,164)	69%	69%	26,532	26,532	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	6	116	190	700	354	(346)	51%	56%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	329	3,030	329	(2,701)	11%	103%	3,030	3,030	-	100%
<b>Total 6025 · Tax Collector</b>	<b>2,047</b>	<b>3,177</b>	<b>2,560</b>	<b>30,262</b>	<b>19,051</b>	<b>(11,211)</b>	<b>63%</b>	<b>72%</b>	<b>30,262</b>	<b>30,262</b>	<b>-</b>	<b>100%</b>
<b>6030 · Town Treasurer</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>2,400</b>	<b>1,600</b>	<b>(800)</b>	<b>67%</b>	<b>67%</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>100%</b>
<b>6035 · Town Counsel &amp; Financial Advisr</b>												
6035-1 · Town Counsel	-	5,740	-	20,000	11,117	(8,884)	56%	62%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	-	7,000	3,607	(3,393)	52%	0%	7,000	7,000	-	100%
<b>Total 6035 · Town Counsel &amp; Financial Advisr</b>	<b>-</b>	<b>5,740</b>	<b>-</b>	<b>27,000</b>	<b>14,724</b>	<b>(12,277)</b>	<b>55%</b>	<b>62%</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>100%</b>
<b>6040 · Town Clerk</b>												
6040-1 · Town Clerk, Salary	3,812	5,719	3,812	49,562	34,310	(15,252)	69%	69%	49,562	49,562	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	34	509	338	1,463	990	(473)	68%	82%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	76%	350	350	-	100%
6040-4 · Town Clerk, School	200	-	225	900	970	70	108%	128%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	264%	400	400	-	100%
<b>Total 6040 · Town Clerk</b>	<b>4,046</b>	<b>6,228</b>	<b>4,375</b>	<b>52,675</b>	<b>36,270</b>	<b>(16,405)</b>	<b>69%</b>	<b>72%</b>	<b>52,675</b>	<b>52,675</b>	<b>-</b>	<b>100%</b>
<b>6045 · Telephone Services/DSL/Website</b>	<b>873</b>	<b>1,116</b>	<b>1,177</b>	<b>11,700</b>	<b>7,934</b>	<b>(3,766)</b>	<b>68%</b>	<b>66%</b>	<b>11,700</b>	<b>11,700</b>	<b>-</b>	<b>100%</b>
<b>6050 · Pool Secretaries</b>												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,741	2,621	1,616	23,378	15,285	(8,093)	65%	65%	23,378	23,378	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,688	4,123	2,745	34,820	24,410	(10,410)	70%	70%	34,820	34,820	-	100%
<b>Total 6050 · Pool Secretaries</b>	<b>4,429</b>	<b>6,744</b>	<b>4,361</b>	<b>58,198</b>	<b>39,696</b>	<b>(18,502)</b>	<b>68%</b>	<b>68%</b>	<b>58,198</b>	<b>58,198</b>	<b>-</b>	<b>100%</b>
<b>6055 · Town Off. Bldg.</b>												
6055-1 · Town Off. Bldg.Janitorial Serv	1,420	1,481	1,100	9,897	8,188	(1,709)	83%	69%	9,897	9,897	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	-	273	-	2,000	826	(1,174)	41%	66%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,233	2,656	1,265	11,500	6,672	(4,828)	58%	73%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	48	1,997	838	9,000	5,570	(3,430)	62%	51%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	12	-	-	5,000	4,322	(678)	86%	59%	5,000	5,000	-	100%
<b>Total 6055 · Town Off. Bldg.</b>	<b>2,713</b>	<b>6,407</b>	<b>3,203</b>	<b>37,397</b>	<b>25,577</b>	<b>(11,820)</b>	<b>68%</b>	<b>64%</b>	<b>37,397</b>	<b>37,397</b>	<b>-</b>	<b>100%</b>
<b>6060 · Grants/Contracts Manager</b>												
6060-1 · Grants/Cont Mgr-Salary	-	5,671	-	31,507	15,006	(16,501)	48%	68%	31,507	31,507	-	100%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	700	150	(550)	21%	39%	700	700	-	100%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	1,200	278	(922)	23%	30%	1,200	1,200	-	100%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	650	108	(542)	17%	22%	650	650	-	100%
<b>Total 6060 · Grants/Contracts Manager</b>	<b>-</b>	<b>5,671</b>	<b>-</b>	<b>34,057</b>	<b>15,541</b>	<b>(18,516)</b>	<b>46%</b>	<b>66%</b>	<b>34,057</b>	<b>34,057</b>	<b>-</b>	<b>100%</b>
<b>6100 · P &amp; Z Comm.</b>												
6100-1 · P & Z Comm. Enfc. Off.	556	834	556	7,225	5,010	(2,215)	69%	69%	7,225	7,225	-	100%
6100-2 · P & Z Comm. Planner	-	3,563	-	12,000	5,843	(6,157)	49%	33%	12,000	12,000	-	100%
<b>Total 6100 · P &amp; Z Comm.</b>	<b>556</b>	<b>4,397</b>	<b>556</b>	<b>19,225</b>	<b>10,853</b>	<b>(8,372)</b>	<b>56%</b>	<b>43%</b>	<b>19,225</b>	<b>19,225</b>	<b>-</b>	<b>100%</b>

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2019 through February 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Dec 2019	Jan 2020	Feb 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
6111 · Land Use Miscellaneous	6	-	79	800	187	(613)	23%	57%	800	800	-	100%
6115 · Ec. Devel.	-	-	-	900	-	(900)	0%	42%	900	900	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	-	91	82	1,000	823	(177)	82%	0%	1,000	1,000	-	100%
<b>Total 6120 · Conservation Commission</b>	<b>-</b>	<b>91</b>	<b>82</b>	<b>1,100</b>	<b>823</b>	<b>(277)</b>	<b>75%</b>	<b>0%</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>100%</b>
6150 · Conservation Wetlands Enf Off	560	700	420	6,500	3,693	(2,807)	57%	47%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	1,873	5,745	7,945	45,000	36,262	(8,738)	81%	124%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	250	-	500	500	-	100%	100%	500	500	-	100%
6200-2 · Highways, Public Works Salary	16,843	25,276	16,832	250,235	162,236	(87,999)	65%	69%	250,235	250,235	-	100%
6200-3 · Highways, Misc. o/t labor.	2,402	3,543	266	26,200	7,507	(18,693)	29%	42%	26,200	26,200	-	100%
6200-4 · Boots - Highways	-	122	56	2,000	1,089	(911)	54%	55%	2,000	2,000	-	100%
6200-5 · Storm Materials	3,345	959	-	27,500	19,008	(8,492)	69%	106%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	1,714	1,611	198	40,000	34,226	(5,774)	86%	50%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	505	1,524	277	8,000	3,828	(4,172)	48%	71%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	250	-	471	8,500	6,835	(1,666)	80%	100%	8,500	8,500	-	100%
<b>Total 6200 · Highways</b>	<b>26,932</b>	<b>39,030</b>	<b>26,045</b>	<b>407,935</b>	<b>271,490</b>	<b>(136,445)</b>	<b>67%</b>	<b>75%</b>	<b>407,935</b>	<b>407,935</b>	<b>-</b>	<b>100%</b>
6202 · Tree Maintenance												
6202-1 · Tree Warden	1,125	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	150	-	350	150	(200)	43%	67%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	680	-	137	12,300	12,437	137	101%	87%	12,300	12,300	-	100%
6202-4 · Tree Warden Mileage	180	-	-	400	180	(220)	45%	56%	400	400	-	100%
<b>Total 6202 · Tree Maintenance</b>	<b>1,985</b>	<b>150</b>	<b>137</b>	<b>15,300</b>	<b>13,892</b>	<b>(1,408)</b>	<b>91%</b>	<b>79%</b>	<b>15,300</b>	<b>15,300</b>	<b>-</b>	<b>100%</b>
6205 · Street Lighting	165	2,953	1,572	14,000	10,139	(3,861)	72%	63%	14,000	14,000	-	100%
6300 · Social Security	4,283	6,109	4,227	63,586	40,082	(23,504)	63%	68%	63,586	63,586	-	100%
6310 · Deferred Compensation	1,249	1,874	1,249	16,274	11,249	(5,025)	69%	69%	16,274	16,274	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,540	1,419	(121)	92%	76%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,179	9,179	0	100%	94%	9,179	9,179	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	300	-	-	300	300	-	100%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	250	-	-	250	250	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	4,815	-	-	19,262	14,445	(4,817)	75%	75%	19,262	19,262	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	-	531	-	2,124	1,593	(531)	75%	63%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	100%	175	175	-	100%
<b>Total 6400 · Regional Agencies</b>	<b>5,365</b>	<b>531</b>	<b>-</b>	<b>38,528</b>	<b>32,885</b>	<b>(5,643)</b>	<b>85%</b>	<b>83%</b>	<b>38,528</b>	<b>38,528</b>	<b>-</b>	<b>100%</b>
6500 · Insurance												
6500-1 · Insurance, General Town	6,856	-	-	29,290	21,591	(7,699)	74%	80%	29,290	29,290	-	100%
6500-2 · Insurance, Fire Department	4,134	-	-	15,890	12,402	(3,488)	78%	75%	15,890	15,890	-	100%
6500-4 · Insurance, Water & Sewer Plants	1,892	-	-	7,532	5,676	(1,856)	75%	75%	7,532	7,532	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	10,139	-	-	40,560	23,946	(16,614)	59%	60%	40,560	40,560	-	100%
6500-6 · Insurance, Empl. Medical Ins.	7,622	16,121	12,326	100,344	78,640	(21,704)	78%	75%	100,344	100,344	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	2,632	(1,318)	67%	67%	3,950	3,950	-	100%
<b>Total 6500 · Insurance</b>	<b>30,972</b>	<b>16,450</b>	<b>12,655</b>	<b>197,566</b>	<b>144,887</b>	<b>(52,679)</b>	<b>73%</b>	<b>72%</b>	<b>197,566</b>	<b>197,566</b>	<b>-</b>	<b>100%</b>
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	169,220	-	(169,220)	0%	0%	169,220	169,220	-	100%
6600-2 · Police Dept., O/T 50% contra	-	15,020	-	5,000	15,020	10,020	300%	221%	15,020	5,000	10,020	300%
6600-3 · Police Dept. DARE Program	-	-	-	300	215	(85)	72%	0%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	-	81	500	81	(419)	16%	8%	500	500	-	100%
6600-5 · Police Dept. - Sch. Crs. Guard	352	550	396	3,883	2,489	(1,394)	64%	61%	3,883	3,883	-	100%
<b>Total 6600 · Police Department</b>	<b>352</b>	<b>15,570</b>	<b>477</b>	<b>178,903</b>	<b>17,805</b>	<b>(161,098)</b>	<b>10%</b>	<b>7%</b>	<b>188,923</b>	<b>178,903</b>	<b>10,020</b>	<b>106%</b>
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	74	9,870	566	20,904	19,214	(1,690)	92%	49%	20,904	20,904	-	100%
6605-2 · Fire Dept, Fixed Expenses	1,860	3,603	7,442	36,700	28,789	(7,911)	78%	58%	36,700	36,700	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	79	7,400	79	(7,321)	1%	0%	7,400	7,400	-	100%
6605-4 · Fire Dept., Firehouse Maint.	147	1,140	262	9,325	4,284	(5,041)	46%	31%	9,325	9,325	-	100%
6605-5 · Fire Dept., Training	2,975	-	125	13,000	9,598	(3,402)	74%	45%	13,000	13,000	-	100%

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2019 through February 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Dec 2019	Jan 2020	Feb 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
6605-6 · Fire Dept., Business Exp.	1,124	4,222	85	13,000	7,531	(5,469)	58%	48%	13,000	13,000	-	100%
6605-7 · Fire Dept., Equip. Maint.	1,391	1,131	890	10,000	5,523	(4,477)	55%	40%	10,000	10,000	-	100%
<b>Total 6605 · Fire Dept.</b>	<b>7,571</b>	<b>19,966</b>	<b>9,449</b>	<b>110,329</b>	<b>75,018</b>	<b>(35,311)</b>	<b>68%</b>	<b>46%</b>	<b>110,329</b>	<b>110,329</b>	<b>-</b>	<b>100%</b>
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	33%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
<b>Total 6610 · Emergency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,030</b>	<b>-</b>	<b>(4,030)</b>	<b>0%</b>	<b>7%</b>	<b>4,030</b>	<b>4,030</b>	<b>-</b>	<b>100%</b>
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	731	731	731	8,767	5,847	(2,920)	67%	67%	8,767	8,767	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	175	-	2,050	175	(1,875)	9%	9%	2,050	2,050	-	100%
6615-4 · Burning Official - Salary	313	-	-	625	313	(312)	50%	50%	625	625	-	100%
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>1,044</b>	<b>906</b>	<b>731</b>	<b>11,442</b>	<b>6,335</b>	<b>(5,107)</b>	<b>55%</b>	<b>55%</b>	<b>11,442</b>	<b>11,442</b>	<b>-</b>	<b>100%</b>
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,498	2,247	1,498	19,471	13,477	(5,994)	69%	69%	19,471	19,471	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	9	(791)	1%	7%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	120	-	(120)	0%	208%	120	120	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	6	40	-	250	67	(183)	27%	100%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	100%	500	500	-	100%
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>1,504</b>	<b>2,287</b>	<b>1,498</b>	<b>21,141</b>	<b>13,553</b>	<b>(7,588)</b>	<b>64%</b>	<b>69%</b>	<b>21,141</b>	<b>21,141</b>	<b>-</b>	<b>100%</b>
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	296	296	296	3,556	2,366	(1,190)	67%	67%	3,556	3,556	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	25	(125)	17%	103%	150	150	-	100%
<b>Total 6625 · Blight Enforcement Officer</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>3,856</b>	<b>2,391</b>	<b>(1,465)</b>	<b>62%</b>	<b>65%</b>	<b>3,856</b>	<b>3,856</b>	<b>-</b>	<b>100%</b>
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	228	610	331	5,000	3,659	(1,341)	73%	85%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	4,437	4,621	9,733	66,000	50,309	(15,691)	76%	81%	66,000	66,000	-	100%
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>4,665</b>	<b>5,231</b>	<b>10,064</b>	<b>71,000</b>	<b>53,968</b>	<b>(17,032)</b>	<b>76%</b>	<b>81%</b>	<b>71,000</b>	<b>71,000</b>	<b>-</b>	<b>100%</b>
6702 · Waste Management Exp. (Waste Management)	3,594	2,854	3,812	63,000	26,744	(36,256)	42%	687%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	1,794	3,382	2,149	19,143	16,939	(2,204)	88%	75%	19,143	19,143	-	100%
6810-2 · Commission on Aging-Munic Agent	-	10	-	500	40	(460)	8%	10%	500	500	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	866	2,533	22	1,740	3,912	2,172	225%	51%	3,890	1,740	2,150	224%
6810-5 · Comm. of Aging - Elevator Contr	200	206	206	2,437	1,601	(836)	66%	66%	2,437	2,437	-	100%
6810-6 · Comm. of Aging - Programs	448	75	-	3,000	1,921	(1,079)	64%	55%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	1,204	2,021	1,293	25,110	12,684	(12,426)	51%	62%	25,110	25,110	-	100%
6810-7a · Comm of Aging-Van Dr	1,219	2,058	1,813	16,612	12,778	(3,834)	77%	70%	16,612	16,612	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	3,000	-	16,225	7,651	(8,574)	47%	67%	16,225	16,225	-	100%
6810-9 · Van Expense, Comm. on Aging	422	719	512	7,000	3,085	(3,915)	44%	59%	7,000	7,000	-	100%
<b>Total 6810 · Comm. of Aging</b>	<b>6,153</b>	<b>14,004</b>	<b>6,005</b>	<b>91,767</b>	<b>60,611</b>	<b>(31,156)</b>	<b>66%</b>	<b>66%</b>	<b>93,917</b>	<b>91,767</b>	<b>2,150</b>	<b>102%</b>
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	338	7,012	519	6,000	8,554	2,554	143%	95%	8,035	6,000	2,035	134%
6950-2 · Engineering Fees, Cap. Proj.	-	-	1,152	5,000	1,152	(3,848)	23%	100%	5,000	5,000	-	100%
<b>Total 6950 · Capital Project</b>	<b>338</b>	<b>7,012</b>	<b>1,671</b>	<b>11,000</b>	<b>9,706</b>	<b>(1,294)</b>	<b>88%</b>	<b>97%</b>	<b>13,035</b>	<b>11,000</b>	<b>2,035</b>	<b>119%</b>
7000 · Parks & Playgrounds	96	96	-	1,500	738	(762)	49%	43%	1,500	1,500	-	100%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	14,594	13,578	(1,016)	93%	90%	14,594	14,594	-	100%
7002-2 · Summer Recreation Supplies	-	-	-	1,500	-	(1,500)	0%	68%	1,500	1,500	-	100%
<b>Total 7002 · Summer Recreation(SPARC)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,094</b>	<b>13,578</b>	<b>(2,516)</b>	<b>84%</b>	<b>88%</b>	<b>16,094</b>	<b>16,094</b>	<b>-</b>	<b>100%</b>
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	152	298	139	1,900	1,225	(675)	64%	50%	1,900	1,900	-	100%
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>152</b>	<b>298</b>	<b>139</b>	<b>1,900</b>	<b>1,225</b>	<b>(675)</b>	<b>64%</b>	<b>50%</b>	<b>1,900</b>	<b>1,900</b>	<b>-</b>	<b>100%</b>
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	688	-	-	5,912	3,368	(2,544)	57%	99%	5,912	5,912	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	75	-	-	500	75	(425)	15%	66%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	521	222	(299)	43%	42%	521	521	-	100%
7004-8 · Rec Event-Other	261	-	-	500	261	(239)	52%	56%	500	500	-	100%
<b>Total 7004 · Recreation Events(SPARC)</b>	<b>1,024</b>	<b>-</b>	<b>-</b>	<b>7,833</b>	<b>3,926</b>	<b>(3,907)</b>	<b>50%</b>	<b>85%</b>	<b>7,833</b>	<b>7,833</b>	<b>-</b>	<b>100%</b>

**Town of Sprague**  
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 July 2019 through February 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
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<b>7005 - Other Recreation Programs</b>													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>Total 7005 - Other Recreation Programs</b>	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>7010 - Grist Mill</b>													
7010-1 - Grist Mill - Supplies, Maint.	31	22	-	850	104	(746)	12%	11000%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	182	188	188	2,218	1,468	(750)	66%	66%	2,218	2,218	-	100%	
7010-3 - Grist Mill - Heat, Light	363	1,979	767	9,300	5,701	(3,599)	61%	81%	9,300	9,300	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	540	540	270	7,020	4,320	(2,700)	62%	59%	7,020	7,020	-	100%	
<b>Total 7010 - Grist Mill</b>	1,116	2,729	1,225	19,388	11,594	(7,794)	60%	73%	19,388	19,388	-	100%	
<b>7012 - Historical Museum</b>													
7012-1 - Salary	315	445	470	5,000	2,842	(2,158)	57%	54%	5,000	5,000	-	100%	
7012-14 - Sprague Historical Society	-	-	50	200	50	(150)	25%	61%	200	200	-	100%	
<b>Total 7012 - Historical Museum</b>	315	445	520	5,200	2,892	(2,308)	56%	54%	5,200	5,200	-	100%	
<b>7015 - Library</b>													
7015-1 - Library - Librarian Assistant-1	201	186	-	12,872	4,144	(8,728)	32%	66%	12,872	12,872	-	100%	
7015-10 - Library - Director	1,722	2,518	2,101	28,160	17,400	(10,760)	62%	73%	28,160	28,160	-	100%	
7015-11 - Library - Programs	239	250	-	2,000	847	(1,153)	42%	27%	2,000	2,000	-	100%	
7015-12 - Professional Fees	-	-	-	500	54	(446)	11%	34%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	16%	550	550	-	100%	
7015-2 - Library - Books	485	170	28	5,500	2,947	(2,553)	54%	34%	5,500	5,500	-	100%	
7015-3 - Library - Sup./Misc.	47	-	196	2,250	333	(1,917)	15%	16%	2,250	2,250	-	100%	
7015-4 - Library - Library Assistant - 3	148	161	-	12,872	3,961	(8,911)	31%	64%	12,872	12,872	-	100%	
7015-5 - Librarian Assistant - 5	464	994	990	12,872	4,458	(8,414)	35%	21%	12,872	12,872	-	100%	
7015-6 - Library - Librarian Assistant-2	1,429	2,570	1,926	12,872	12,338	(534)	96%	71%	12,872	12,872	-	100%	
<b>Total 7015 - Library</b>	4,735	6,849	5,241	90,448	46,832	(43,616)	52%	59%	90,448	90,448	-	100%	
<b>7100 - Miscellaneous</b>													
7100-10 - Newsletter- Salary	255	255	255	3,056	2,039	(1,017)	67%	65%	3,056	3,056	-	100%	
7100-11 - Bank Fees	-	7	-	-	1	-	100%	100%	1	-	1	100%	
7100-12 - Newsletter - Misc.	258	261	308	4,000	2,448	(1,552)	61%	68%	4,000	4,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	51	106	52	600	412	(188)	69%	43%	600	600	-	100%	
7100-3 - Cemeteries, Vets Graves	-	-	474	700	474	(226)	68%	0%	700	700	-	100%	
7100-4 - Contingent Fund	40	1,310	-	3,000	2,307	(693)	77%	100%	3,000	3,000	-	100%	
7100-5 - Memorial Day Celebration	-	-	-	1,200	-	(1,200)	0%	8%	1,200	1,200	-	100%	
7100-6 - Legal Ads	-	-	2,569	9,000	13,128	4,128	146%	84%	10,559	9,000	1,559	117%	
7100-8 - Unemployment Compensation	-	-	-	-	143	143	100%	0%	143	-	143	100%	
<b>Total 7100 - Miscellaneous</b>	604	1,939	3,658	21,556	20,953	(603)	97%	74%	23,259	21,556	1,703	108%	
<b>7150 - Sewer &amp; Water Dept.</b>													
7150-1 - Water & Sewer Public Services	1,961	-	-	8,500	4,482	(4,018)	53%	61%	8,500	8,500	-	100%	
<b>Total 7150 - Sewer &amp; Water Dept.</b>	1,961	-	-	8,500	4,482	(4,018)	53%	61%	8,500	8,500	-	100%	
<b>7200 - Office Machines/Sup/Mnt.</b>													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	2,616	-	1,308	9,850	8,634	(1,216)	88%	56%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	-	-	1,040	1,203	163	116%	100%	1,203	1,040	163	116%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	-	302	7,100	7,100	0	100%	100%	7,100	7,100	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	12,317	12,317	-	100%	87%	12,317	12,317	-	100%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	56	525	-	1,000	808	(192)	81%	89%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	-	-	-	7,000	3,113	(3,888)	44%	54%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	195	709	191	3,500	2,243	(1,257)	64%	78%	3,500	3,500	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	40	-	387	3,262	2,524	(738)	77%	74%	3,262	3,262	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	177	-	708	389	(319)	55%	50%	708	708	-	100%	
<b>Total 7200 - Office Machines/Sup/Mnt.</b>	2,907	1,411	2,188	50,777	43,331	(7,446)	85%	78%	50,940	50,777	163	100%	
<b>7300 - Interest Payments - Bonds</b>													
7300-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	24,750	12,375	(12,375)	50%	50%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	-	23,900	13,200	(10,700)	55%	54%	23,900	23,900	-	100%	
7300-16 - 2013 Bonds-Variouos Purposes	-	-	61,338	129,675	129,676	1	100%	100%	129,676	129,675	1	100%	
<b>Total 7300 - Interest Payments - Bonds</b>	-	-	61,338	178,325	155,251	(23,075)	87%	86%	178,326	178,325	1	100%	
<b>7305 - Redemption of Debt-Principal</b>													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	-	-	125,000	125,000	-	100%	100%	125,000	125,000	-	100%	
7305-16 - 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	-	-	-	140,000	140,000	-	100%	103%	140,000	140,000	-	100%	



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Total 7305 - Redemption of Debt-Principal	-	-	-	700,000	615,000	(85,000)	88%	88%	700,000	700,000	-	100%
7360 - Operating Transfers CNR Fund	-	-	-	8,000	-	(8,000)	0%	0%	8,000	8,000	-	100%
7500 - Board of Education	275,198	713,641	484,920	6,525,766	3,557,558	(2,968,208)	55%	67%	6,525,766	6,525,766	-	100%
<b>Total Expense</b>	<b>431,100</b>	<b>918,261</b>	<b>669,431</b>	<b>9,428,971</b>	<b>5,572,309</b>	<b>(3,856,662)</b>	<b>59%</b>	<b>68%</b>	<b>9,445,043</b>	<b>9,428,971</b>	<b>16,072</b>	<b>100%</b>
<b>Net Ordinary Income</b>	<b>425,363</b>	<b>1,491,457</b>	<b>(583,447)</b>	<b>13,208</b>	<b>2,553,328</b>	<b>2,540,120</b>			<b>(3,722)</b>	<b>13,208</b>	<b>(16,930)</b>	<b>-28%</b>
<b>Net Income</b>	<b>425,363</b>	<b>1,491,457</b>	<b>(583,447)</b>	<b>13,208</b>	<b>2,553,328</b>	<b>2,540,120</b>			<b>(3,722)</b>	<b>13,208</b>	<b>(16,930)</b>	<b>-28%</b>
<b>Summary</b>	<b>Prior Three Months Totals</b>			<b>Current Year Totals</b>				<b>Same Period PY %</b>	<b>Estimated Year-End Totals</b>			
Board of Selectmen Expenditures	\$ 155,902	\$ 204,620	\$ 184,511	\$ 2,903,205	\$ 2,014,752	\$ (888,453)	69%	70%	\$ 2,919,277	\$ 2,903,205	\$ 16,072	100%
Board of Education Expenditures	\$ 275,198	\$ 713,641	\$ 484,920	\$ 6,525,766	\$ 3,557,558	\$ (2,968,208)	55%	67%	\$ 6,525,766	\$ 6,525,766	\$ -	100%
<b>Total Expenditures</b>	<b>\$ 431,100</b>	<b>\$ 918,261</b>	<b>\$ 669,431</b>	<b>\$ 9,428,971</b>	<b>\$ 5,572,309</b>	<b>\$ (3,856,662)</b>	<b>59%</b>	<b>68%</b>	<b>\$ 9,445,043</b>	<b>\$ 9,428,971</b>	<b>\$ 16,072</b>	<b>100%</b>

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2019-2020

Year to Date 2/29/2020

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
<b>1000-Regular Instruction</b>									
1000.51110. Wages Paid to Teachers - Regular Ed	992,900.00	0.00	29,042.00	1,021,942.00	603,950.84	0.00	603,950.84	417,991.16	59.10
1000.51120. Wages Paid to Instructional Aides - Regular Ed	43,149.20	0.00	0.00	43,149.20	18,520.21	0.00	18,520.21	24,628.99	42.92
1000.52100. Group Life Insurance - Regular	704.88	0.00	0.00	704.88	465.66	0.00	465.66	239.22	66.06
1000.52200. FICA/Medicare Employer - Regular Ed	19,203.32	0.00	0.00	19,203.32	10,721.44	0.00	10,721.44	8,481.88	55.83
1000.52500. Tuition Reimbursement	10,000.00	0.00	0.00	10,000.00	1,968.00	0.00	1,968.00	8,032.00	19.68
1000.52800. Health Insurance - Regular	233,885.79	0.00	(2,791.76)	231,094.03	151,314.25	0.00	151,314.25	79,779.78	65.48
1000.53200. Substitutes - Regular Education	17,000.00	0.00	0.00	17,000.00	2,030.61	0.00	2,030.61	14,969.39	11.94
1000.53230. Purchased Pupil Services	1,250.00	0.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00
1000.54420. Equipment Leasing	24,548.92	0.00	0.00	24,548.92	12,867.37	8,449.48	21,316.85	3,232.07	86.83
1000.56100. General Supplies - Regular Education	7,000.00	0.00	(389.20)	6,610.80	332.19	0.00	332.19	6,278.61	5.02
1000.56110. Instructional Supplies - Regular Education	3,000.00	0.00	0.00	3,000.00	537.90	0.00	537.90	2,462.10	17.93
1000.56400. Workbooks/Disposables	10,000.00	0.00	(2,594.18)	7,405.82	7,405.82	0.00	7,405.82	0.00	100.00
1000.56410. Textbooks	3,000.00	0.00	2,983.38	5,983.38	5,982.38	0.00	5,982.38	1.00	99.98
1000.56501. Ink and Toner	8,000.00	0.00	0.00	8,000.00	3,500.68	0.00	3,500.68	4,499.32	43.76
1000.58100. Dues & Fees	9,053.00	0.00	0.00	9,053.00	7,538.00	0.00	7,538.00	1,515.00	83.27
<b>Total</b>	<b>1,382,695.11</b>	<b>0.00</b>	<b>26,250.24</b>	<b>1,408,945.35</b>	<b>827,135.35</b>	<b>8,449.48</b>	<b>835,584.83</b>	<b>573,360.52</b>	<b>59.31</b>
<b>1200-Special Education</b>									
1200.51110. Wages Paid to Teachers - SPED	320,900.00	0.00	(40,761.96)	280,138.04	168,712.50	0.00	168,712.50	111,425.54	60.22
1200.51120. Wages Paid to Instructional Aides - SPED	219,976.80	0.00	16,507.20	236,484.00	111,236.85	0.00	111,236.85	125,247.15	47.04
1200.51901. Wages Paid - Other Non Certified Staff - SPED	80,600.00	0.00	0.00	80,600.00	46,920.44	0.00	46,920.44	33,679.56	58.21
1200.52100. Group Life Insurance - SPED	866.88	0.00	0.00	866.88	641.46	0.00	641.46	225.42	74.00
1200.52200. FICA/Medicare Employer - SPED	31,090.71	0.00	0.00	31,090.71	13,948.74	0.00	13,948.74	17,141.97	44.86
1200.52300. Pension Contributions	3,218.76	0.00	0.00	3,218.76	2,232.00	0.00	2,232.00	986.76	69.34
1200.52800. Health Insurance	189,108.51	0.00	(19,217.50)	169,891.01	105,789.04	0.00	105,789.04	64,101.97	62.27
1200.53200. Substitutes - SPED	10,000.00	0.00	0.00	10,000.00	743.87	0.00	743.87	9,256.13	7.44
1200.53230. Purchased Pupil Services	39,000.00	0.00	(10,142.20)	28,857.80	7,936.60	3,620.83	11,557.43	17,300.37	40.05
1200.53300. Other Prof/Tech Services	2,500.00	0.00	0.00	2,500.00	935.00	125.00	1,060.00	1,440.00	42.40
1200.55800. Travel Reimbursement	1,200.00	0.00	0.00	1,200.00	145.70	0.00	145.70	1,054.30	12.14
1200.56100. General Supplies - Special Education	1,000.00	0.00	0.00	1,000.00	274.07	0.00	274.07	725.93	27.41
1200.56110. Instructional Supplies - SPED	1,000.00	0.00	2,400.00	3,400.00	2,385.92	0.00	2,385.92	1,014.08	70.17
1200.56400. Workbooks/Disposables	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
1200.58100. Dues & Fees	760.00	0.00	0.00	760.00	550.00	0.00	550.00	210.00	72.37
<b>Total</b>	<b>901,721.66</b>	<b>0.00</b>	<b>(51,214.46)</b>	<b>850,507.20</b>	<b>462,452.19</b>	<b>3,745.83</b>	<b>466,198.02</b>	<b>384,309.18</b>	<b>54.81</b>
<b>1300-Adult Education - Cooperative</b>									
1300.55690. Tuition - Adult Cooperative	17,367.66	0.00	0.00	17,367.66	20,300.00	0.00	20,300.00	(2,932.34)	116.88
<b>Total</b>	<b>17,367.66</b>	<b>0.00</b>	<b>0.00</b>	<b>17,367.66</b>	<b>20,300.00</b>	<b>0.00</b>	<b>20,300.00</b>	<b>(2,932.34)</b>	<b>116.88</b>

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2019-2020

Year to Date 2/29/2020

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	% Spent
<b>1500-Stipends - Extra Curricular</b>									
1500.51930. Extra Curricular Stipends Paid	10,152.00	0.00	0.00	10,152.00	4,376.00	0.00	4,376.00	5,776.00	43.10
<b>Total</b>	<b>10,152.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,152.00</b>	<b>4,376.00</b>	<b>0.00</b>	<b>4,376.00</b>	<b>5,776.00</b>	<b>43.10</b>
<b>1600-Summer School</b>									
1600.51110. Wages Paid to Teachers - Summer School	5,000.00	0.00	(2,400.00)	2,600.00	1,309.75	0.00	1,309.75	1,290.25	50.38
1600.51120. Wages Paid to Inst Aides - Summer School	2,250.00	0.00	0.00	2,250.00	470.59	0.00	470.59	1,779.41	20.92
1600.51901. Wages Paid - Other Non-Cert - Summer School	2,400.00	0.00	0.00	2,400.00	1,214.28	0.00	1,214.28	1,185.72	50.60
1600.52200. FICA/Medicare Employer - Summer School	309.00	0.00	0.00	309.00	147.92	0.00	147.92	161.08	47.87
<b>Total</b>	<b>9,959.00</b>	<b>0.00</b>	<b>(2,400.00)</b>	<b>7,559.00</b>	<b>3,142.54</b>	<b>0.00</b>	<b>3,142.54</b>	<b>4,416.46</b>	<b>41.57</b>
<b>1700-Tutoring</b>									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,000.00	0.00	0.00	8,000.00	465.00	0.00	465.00	7,535.00	5.81
1700.000200.52200. FICA/Medicare Employer - Spec Ed	0.00	0.00	0.00	0.00	35.59	0.00	35.59	(35.59)	0.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	6,000.00	0.00	0.00	6,000.00	2,774.50	2,681.50	5,456.00	544.00	90.93
<b>Total</b>	<b>18,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,700.00</b>	<b>3,275.09</b>	<b>2,681.50</b>	<b>5,956.59</b>	<b>12,743.41</b>	<b>31.85</b>
<b>1800-Stipends - Sports Teams</b>									
<b>2110-Social Work Services</b>									
2110.51900. Wages Paid - Social Worker	62,428.00	0.00	0.00	62,428.00	36,889.32	0.00	36,889.32	25,538.68	59.09
2110.52100. Group Life Insurance - Social Worker	37.80	0.00	0.00	37.80	18.36	0.00	18.36	19.44	48.57
2110.52200. FICA/Medicare Employer - Social Worker	905.21	0.00	0.00	905.21	534.90	0.00	534.90	370.31	59.09
2110.52800. Health Insurance - Social Worker	1,410.00	0.00	0.00	1,410.00	0.00	0.00	0.00	1,410.00	0.00
2110.56100. Supplies	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
<b>Total</b>	<b>64,981.01</b>	<b>0.00</b>	<b>0.00</b>	<b>64,981.01</b>	<b>37,442.58</b>	<b>0.00</b>	<b>37,442.58</b>	<b>27,538.43</b>	<b>57.62</b>
<b>2130-Health Office</b>									
2130.51901. Wages Paid - School Nurse	72,391.16	0.00	0.00	72,391.16	36,724.86	0.00	36,724.86	35,666.30	50.73
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	1,488.00	0.00	1,488.00	2,512.00	37.20
2130.51930. Nursing Stipends Paid	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	100.00
2130.52100. Group Life Insurance - Health Office	75.60	0.00	0.00	75.60	56.70	0.00	56.70	18.90	75.00
2130.52200. FICA/Medicare Employer - Health	7,798.42	0.00	0.00	7,798.42	4,798.21	0.00	4,798.21	3,000.21	61.53
2130.52800. Health Insurance - Health Office	10,237.74	0.00	0.00	10,237.74	6,868.82	0.00	6,868.82	3,368.92	67.09
2130.53230. Purchased Pupil Services	0.00	0.00	0.00	0.00	585.00	0.00	585.00	(585.00)	0.00
2130.54300. Repairs & Maint Equipment	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
2130.55800. Conference/Travel - Health Office	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00

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2130.56100. Supplies	2,400.00	0.00	0.00	2,400.00	784.03	171.61	955.64	1,444.36	39.82
2130.56430. Professional Periodicals	100.00	0.00	0.00	100.00	69.00	0.00	69.00	31.00	69.00
2130.58100. Dues & Fees	600.00	0.00	0.00	600.00	221.00	0.00	221.00	379.00	36.83
<b>Total</b>	<b>100,502.92</b>	<b>0.00</b>	<b>0.00</b>	<b>100,502.92</b>	<b>53,595.62</b>	<b>171.61</b>	<b>53,767.23</b>	<b>46,735.69</b>	<b>53.50</b>
<b>2140-Psychological Services</b>									
2140.51900. Wages Paid - School Psychologist	49,155.00	0.00	0.00	49,155.00	29,046.16	0.00	29,046.16	20,108.84	59.09
2140.52100. Group Life Insurance - Psychologist	37.80	0.00	0.00	37.80	22.05	0.00	22.05	15.75	58.33
2140.52200. FICA/Medicare Employer - Psychologist	712.75	0.00	0.00	712.75	400.18	0.00	400.18	312.57	56.15
2140.52800. Health Insurance	9,095.77	0.00	0.00	9,095.77	5,967.16	0.00	5,967.16	3,128.61	65.60
2140.53230. Purchased Pupil Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2140.56100. Assessment Supplies	2,000.00	0.00	(800.00)	1,200.00	710.29	0.00	710.29	489.71	59.19
2140.56110. Instructional Supplies - Psychologist	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
<b>Total</b>	<b>63,201.32</b>	<b>0.00</b>	<b>(800.00)</b>	<b>62,401.32</b>	<b>36,145.84</b>	<b>0.00</b>	<b>36,145.84</b>	<b>26,255.48</b>	<b>57.92</b>
<b>2150-Speech &amp; Audiology Services</b>									
2150.53230. Purchased Pupil Services	63,388.78	0.00	10,142.20	73,530.98	37,526.14	28,398.17	65,924.31	7,606.67	89.66
2150.56100. Supplies	775.00	0.00	800.00	1,575.00	431.16	0.00	431.16	1,143.84	27.38
<b>Total</b>	<b>64,163.78</b>	<b>0.00</b>	<b>10,942.20</b>	<b>75,105.98</b>	<b>37,957.30</b>	<b>28,398.17</b>	<b>66,355.47</b>	<b>8,750.51</b>	<b>88.35</b>
<b>2160-PT/OT Services</b>									
<b>2210-Improvement of Instruction</b>									
2210.53220. In Service	4,000.00	0.00	5,758.93	9,758.93	9,758.93	0.00	9,758.93	0.00	100.00
2210.55800. Conference/Travel - Professional Development	8,000.00	0.00	(5,758.93)	2,241.07	2,156.04	100.00	2,256.04	(14.97)	100.67
2210.56100. Supplies	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
<b>Total</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>11,914.97</b>	<b>100.00</b>	<b>12,014.97</b>	<b>1,985.03</b>	<b>85.82</b>
<b>2220-Library/Media Services</b>									
<b>2230-Technology</b>									
2230.51901. Wages Paid - Technology Staff	11,739.00	0.00	0.00	11,739.00	7,233.72	0.00	7,233.72	4,505.28	61.62
2230.52100. Group Life Insurance - Technology	7.56	0.00	0.00	7.56	5.67	0.00	5.67	1.89	75.00
2230.52200. FICA/Medicare Employer - Technology	898.03	0.00	0.00	898.03	542.70	0.00	542.70	355.33	60.43
2230.52300. Pension Contributions - Technology	469.56	0.00	0.00	469.56	325.08	0.00	325.08	144.48	69.23
2230.52800. Health Insurance - Technology	2,047.55	0.00	0.00	2,047.55	1,373.76	0.00	1,373.76	673.79	67.09
2230.53520. Other Technical Services	72,000.00	0.00	0.00	72,000.00	46,018.58	25,981.42	72,000.00	0.00	100.00
2230.56100. Supplies	500.00	0.00	0.00	500.00	13.49	0.00	13.49	486.51	2.70
2230.56500. Technology Supplies	2,000.00	0.00	0.00	2,000.00	1,314.88	0.00	1,314.88	685.12	65.74
2230.57340. Technology Hardware - Instructional	1,000.00	0.00	7,389.99	8,389.99	8,679.99	0.00	8,679.99	(290.00)	103.46

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2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	75.00	0.00	75.00	2,925.00	2.50
2230.57350. Software - Instructional	11,689.01	0.00	0.00	11,689.01	3,302.20	0.00	3,302.20	8,386.81	28.25
2230.57351. Software - Non-Instructional	29,877.03	0.00	0.00	29,877.03	20,277.44	5,150.15	25,427.59	4,449.44	85.11
<b>Total</b>	<b>135,227.74</b>	<b>0.00</b>	<b>7,389.99</b>	<b>142,617.73</b>	<b>89,162.51</b>	<b>31,131.57</b>	<b>120,294.08</b>	<b>22,323.65</b>	<b>84.35</b>
<b>2310-Board of Education</b>									
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	11,440.00	0.00	0.00	11,440.00	7,035.88	0.00	7,035.88	4,404.12	61.50
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	5.67	0.00	5.67	1.89	75.00
2310.52200. FICA/Medicare Employer - BOE Office	875.16	0.00	0.00	875.16	515.57	0.00	515.57	359.59	58.91
2310.52300. Pension Contributions - BOE Office	457.60	0.00	0.00	457.60	316.80	0.00	316.80	140.80	69.23
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	2,124.83	0.00	2,124.83	875.17	70.83
2310.52700. Workers' Compensation - BOE Office	23,572.54	0.00	0.00	23,572.54	16,647.17	5,549.49	22,196.66	1,375.88	94.16
2310.52800. Health Insurance - BOE Office	4,377.90	0.00	0.00	4,377.90	2,935.38	0.00	2,935.38	1,442.52	67.05
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00	100.00
2310.55200. Property/Liability Insurance - BOE Office	19,413.81	0.00	0.00	19,413.81	19,635.77	4,462.59	24,098.36	(4,684.55)	124.13
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	875.00	0.00	875.00	(375.00)	175.00
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	996.00	0.00	996.00	(696.00)	332.00
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	407.82	0.00	407.82	992.18	29.13
2310.58100. Dues & Fees - BOE Office	2,700.00	0.00	0.00	2,700.00	2,416.00	0.00	2,416.00	284.00	89.48
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
<b>Total</b>	<b>103,544.57</b>	<b>0.00</b>	<b>0.00</b>	<b>103,544.57</b>	<b>53,911.89</b>	<b>45,012.08</b>	<b>98,923.97</b>	<b>4,620.60</b>	<b>95.54</b>
<b>2320-Superintendents Office</b>									
2320.51900. Wages Paid - Superintendent	64,000.00	0.00	0.00	64,000.00	41,590.44	0.00	41,590.44	22,409.56	64.99
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	11,440.00	0.00	0.00	11,440.00	7,035.88	0.00	7,035.88	4,404.12	61.50
2320.52100. Group Life Insurance - Superintendent Office	133.56	0.00	0.00	133.56	78.71	0.00	78.71	54.85	58.93
2320.52200. FICA/Medicare Employer - Superintendent	1,803.16	0.00	0.00	1,803.16	1,118.64	0.00	1,118.64	684.52	62.04
2320.52300. Pension Contributions - Superintendent's Office	457.60	0.00	0.00	457.60	316.80	0.00	316.80	140.80	69.23
2320.52800. Health Insurance - Superintendent's Office	4,377.90	0.00	0.00	4,377.90	2,935.38	0.00	2,935.38	1,442.52	67.05
2320.55800. Conference/Travel - Superintendent's Office	1,000.00	0.00	0.00	1,000.00	125.00	0.00	125.00	875.00	12.50
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	64.17	0.00	64.17	235.83	21.39
2320.58100. Dues & Fees - Superintendent's Office	4,000.00	0.00	0.00	4,000.00	3,578.00	0.00	3,578.00	422.00	89.45
<b>Total</b>	<b>87,512.22</b>	<b>0.00</b>	<b>0.00</b>	<b>87,512.22</b>	<b>56,843.02</b>	<b>0.00</b>	<b>56,843.02</b>	<b>30,669.20</b>	<b>64.95</b>
<b>2400-School Administration Office</b>									
2400.51900. Wages Paid - Principal	110,000.00	0.00	11,719.96	121,719.96	83,086.91	0.00	83,086.91	38,633.05	68.26
2400.51901. Wages Paid - Non-Certified - School Administration	43,680.00	0.00	0.00	43,680.00	25,331.58	0.00	25,331.58	18,348.42	57.99
2400.52100. Group Life Insurance - School Administration Office	163.80	0.00	0.00	163.80	119.70	0.00	119.70	44.10	73.08

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2019-2020

Year to Date 2/29/2020

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2400.52200. FICA/Medicare Employer - School Administration	4,936.52	0.00	0.00	4,936.52	3,013.42	0.00	3,013.42	1,923.10	61.04
2400.52300. Pension Contributions - School Admin Office	1,747.20	0.00	0.00	1,747.20	1,195.20	0.00	1,195.20	552.00	68.41
2400.52800. Health Insurance - School Administration Office	13,237.74	0.00	14,619.27	27,857.01	16,330.22	0.00	16,330.22	11,526.79	58.62
2400.53300. Other Prof/Tech Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	2,642.65	0.00	2,642.65	857.35	75.50
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	70.40	0.00	70.40	2,429.60	2.82
2400.58100. Dues & Fees - School Administration	1,100.00	0.00	0.00	1,100.00	995.00	0.00	995.00	105.00	90.45
<b>Total</b>	<b>183,615.26</b>	<b>0.00</b>	<b>26,339.23</b>	<b>209,954.49</b>	<b>132,785.08</b>	<b>0.00</b>	<b>132,785.08</b>	<b>77,169.41</b>	<b>63.24</b>
<b>2510-Business Office</b>									
2510.51901. Wages Paid - Non Certified - Business Office	104,676.00	0.00	0.00	104,676.00	58,373.68	0.00	58,373.68	46,302.32	55.77
2510.52100. Group Life Insurance - Business Office	68.04	0.00	0.00	68.04	44.73	0.00	44.73	23.31	65.74
2510.52200. FICA/Medicare Employer - Business Office	8,007.71	0.00	0.00	8,007.71	4,436.52	0.00	4,436.52	3,571.19	55.40
2510.52300. Pension Contributions - Business Office	1,878.24	0.00	0.00	1,878.24	1,300.32	0.00	1,300.32	577.92	69.23
2510.52800. Health Insurance - Business Office	11,190.19	0.00	0.00	11,190.19	5,495.06	0.00	5,495.06	5,695.13	49.11
2510.53300. Other Prof/Tech Services - Business Office	2,000.00	0.00	0.00	2,000.00	8,501.82	0.00	8,501.82	(6,501.82)	425.09
2510.53410. Audit/Accounting Services - Business Office	25,750.00	0.00	0.00	25,750.00	3,802.03	0.00	3,802.03	21,947.97	14.77
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2510.56100. Supplies - Business Office	1,000.00	0.00	0.00	1,000.00	447.82	0.00	447.82	552.18	44.78
<b>Total</b>	<b>154,870.18</b>	<b>0.00</b>	<b>0.00</b>	<b>154,870.18</b>	<b>82,401.98</b>	<b>0.00</b>	<b>82,401.98</b>	<b>72,468.20</b>	<b>53.21</b>
<b>2600-Building &amp; Grounds</b>									
2600.51901. Wages Paid - Buiding Maintenance	96,533.00	0.00	0.00	96,533.00	61,144.58	0.00	61,144.58	35,388.42	63.34
2600.52100. Group Life Insurance - Maintenance Department	75.60	0.00	0.00	75.60	53.55	0.00	53.55	22.05	70.83
2600.52200. FICA/Medicare Employer - Maintenance	7,384.77	0.00	0.00	7,384.77	4,567.87	0.00	4,567.87	2,816.90	61.86
2600.52300. Pension Contributions - Maintenance Office	2,882.05	0.00	0.00	2,882.05	1,995.30	0.00	1,995.30	886.75	69.23
2600.52800. Health Insurance - Maintenance	20,475.48	0.00	0.00	20,475.48	14,479.42	0.00	14,479.42	5,996.06	70.72
2600.54010. Purchased Property Services	23,694.86	0.00	0.00	23,694.86	21,272.38	5,138.34	26,410.72	(2,715.86)	111.46
2600.54101. Rubbish Removal	5,768.00	0.00	0.00	5,768.00	5,415.37	1,772.00	7,187.37	(1,419.37)	124.61
2600.54300. Equipment Repairs & Maint	4,000.00	0.00	0.00	4,000.00	4,579.29	0.00	4,579.29	(579.29)	114.48
2600.54301. Building Repairs & Maint	4,000.00	0.00	4,229.84	8,229.84	15,003.20	1,035.00	16,038.20	(7,808.36)	194.88
2600.54411. Water	2,781.00	0.00	0.00	2,781.00	1,028.72	1,390.50	2,419.22	361.78	86.99
2600.54412. Sewer	1,957.00	0.00	0.00	1,957.00	664.31	978.50	1,642.81	314.19	83.95
2600.55300. Communications - Telephone & Internet	11,223.84	0.00	0.00	11,223.84	7,013.81	2,988.00	10,001.81	1,222.03	89.11
2600.55800. Conference/Travel - Building Maintenance	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
2600.56100. General Supplies - Maintenance Department	15,800.00	0.00	(4,229.84)	11,570.16	490.86	0.00	490.86	11,079.30	4.24
2600.56220. Electricity	56,921.76	0.00	0.00	56,921.76	37,014.98	18,973.92	55,988.90	932.86	98.36
2600.56230. Liquid Propane	12,360.00	0.00	0.00	12,360.00	5,534.75	0.00	5,534.75	6,825.25	44.78
2600.56240. Heating Oil	24,720.00	0.00	0.00	24,720.00	17,666.39	7,053.61	24,720.00	0.00	100.00

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2019-2020

Year to Date 2/29/2020

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2600.56260. Gasoline	400.00	0.00	0.00	400.00	294.63	0.00	294.63	105.37	73.66
<b>Total</b>	<b>291,077.36</b>	<b>0.00</b>	<b>0.00</b>	<b>291,077.36</b>	<b>198,219.41</b>	<b>39,329.87</b>	<b>237,549.28</b>	<b>53,528.08</b>	<b>81.61</b>
<b>2700-Student Transportation</b>									
2700.55100. Contracted Pupil Transp Reg	400,000.00	0.00	0.00	400,000.00	241,963.67	121,997.27	363,960.94	36,039.06	90.99
2700.55108. Contracted Pupil Transp Spec Ed HS	117,250.00	0.00	0.00	117,250.00	55,550.00	58,540.00	114,090.00	3,160.00	97.30
2700.55109. Contracted Pupil Transp Spec Ed Elem	70,000.00	0.00	0.00	70,000.00	30,145.00	30,680.00	60,825.00	9,175.00	86.89
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	3,000.00	0.00	0.00	3,000.00	0.00	190.65	190.65	2,809.35	6.36
2700.56260. Gasoline	40,000.00	0.00	0.00	40,000.00	14,683.49	0.00	14,683.49	25,316.51	36.71
<b>Total</b>	<b>630,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>630,250.00</b>	<b>342,342.16</b>	<b>211,407.92</b>	<b>553,750.08</b>	<b>76,499.92</b>	<b>87.86</b>
<b>6000-HS Tuition</b>									
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,456,090.06	0.00	0.00	1,456,090.06	1,006,860.00	389,550.00	1,396,410.00	59,680.06	95.90
6000.000200.55610. Tuition - HS Special Ed - public schools	356,727.78	0.00	(16,507.20)	340,220.58	348,346.97	103,150.82	451,497.79	(111,277.21)	132.71
6000.000200.55630. Tuition - HS Special Ed - private schools	200,256.21	0.00	0.00	200,256.21	104,037.83	129,202.83	233,240.66	(32,984.45)	116.47
<b>Total</b>	<b>2,013,074.05</b>	<b>0.00</b>	<b>(16,507.20)</b>	<b>1,996,566.85</b>	<b>1,459,244.80</b>	<b>621,903.65</b>	<b>2,081,148.45</b>	<b>(84,581.60)</b>	<b>104.24</b>
<b>6100-Elementary Tuition</b>									
6100.55631. Tuition - Elem Special Ed - private schools	150,990.74	0.00	0.00	150,990.74	71,899.00	78,479.00	150,378.00	612.74	99.59
6100.55660. Tuition - Elem Magnet Schools	128,159.42	0.00	0.00	128,159.42	44,171.00	50,417.80	94,588.80	33,570.62	73.81
<b>Total</b>	<b>279,150.16</b>	<b>0.00</b>	<b>0.00</b>	<b>279,150.16</b>	<b>116,070.00</b>	<b>128,896.80</b>	<b>244,966.80</b>	<b>34,183.36</b>	<b>87.75</b>
<b>Total Expenditures</b>	<b>\$ 6,525,766.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 6,525,766.00</b>	<b>\$ 4,028,718.33</b>	<b>\$ 1,121,228.48</b>	<b>\$ 5,149,946.81</b>	<b>\$ 1,375,819.19</b>	<b>\$ 78.92</b>

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on West Haven Subcommittee  
**Date:** April 3, 2020

The West Haven Subcommittee last met on April 1, 2020. The agenda consisted of two items: the FY 2019 Audit and the Recommended FY 2021 Budget.

2019 Audit

A presentation of the FY 2019 financial statements and the audit was made by Joe Centofanti, Partner at PKF O'Connor Davies (a copy of the presentation is included in the April 9 MARB meeting materials). As was reported at previous subcommittee and MARB meetings, the audit process had found a significant number of instances, primarily in the Education department, of invoices recorded in the incorrect fiscal year. Additional testing was performed by the auditor which determined this had also occurred in prior fiscal years. As a result of prior period adjustments totaling -\$3.59 million, the ending fund balance for FY 2018 (i.e. as of 6/30/18) was restated at -\$1.4 million (originally reported at \$2.18 million).

An operating surplus in FY 2019 would have brought the ending fund balance (as of 6/30/19) to approximately \$358,000. Secretary McCaw reported that because of the elimination of much of the City's fund balance, she exercised her authority to issue an additional \$1 million of the Restructuring Funds that had been held back from FY 2019. This brought the City's ending fund balance as of 6/30/2019 to \$1.358 million (approximately 0.85% of total expenditures).

The Allingtown Fire Fund and the Sewer Fund both increased fund balance in FY 2019 over the prior year ending balance. The Fire Fund, which had a negative fund balance at the end of FY 2018, ended FY 2019 with a fund balance of \$1.2 million.

Overall, internal service funds experienced little change in net position compared to prior year end. Each continues to carry a negative net position, largely attributed to claims payable at year end.

The funding percentages for both the Police pension fund and Fire pension fund increased somewhat as of the end of FY 2019. The ending funded percentage for Police was 85.99% and for Fire was 26.38%.

Mr. Centofanti described the audit's findings of material weaknesses and significant deficiencies and his recommendations to the Board of Education and City regarding remediating each. Subcommittee members discussed with City and Board of Education officials steps that will be taken to remediate the findings in the audit. The City and BOE will each be developing detailed corrective action plans to address the findings.

Recommended FY 2021 Budget

The Mayor's Recommended FY 2021 budget was released on March 19. A summary review of the recommended budget was provided and discussed (a copy of the summary document is included in the



April 9 MARB meeting materials). Subcommittee members noted the impact of the audit on the City's fund balance projections and the 5-Year Plan. While total Property Taxes in the recommended budget exceed the amount depicted in the most recently updated 5-Year Plan, the proposed mill rate is 0.4 mills lower than the mill rate projected in the Plan. Members discussed whether favorable grand list growth should be used to lower the mill rate or accelerate the City's independence from reliance on restructuring funds. The restatement of the fund balance complicates the budget discussion and the City needs to present an updated 5-Year Plan to provide context and to demonstrate what steps will be taken to reach the fund balance targets that have been set for the out-years. The City is in the process of updating the 5-Year Plan and will be submitting a draft to OPM within the next week. The updated 5-Year Plan will be on the agenda of the next subcommittee meeting.

The next meeting of the West Haven Subcommittee is scheduled for April 28.



Proudly part of the **PKF** global family

# Presentation of the Annual Financial Report for the year ended June 30, 2019

City of West Haven,  
Connecticut

April 1, 2020

A large teal circular graphic with a white center, containing the text "KNOW GREATER VALUE".

**KNOW  
GREATER  
VALUE**

# Agenda

Discuss the various reports issued

- a. Annual Financial Report (AFR)
- b. Federal and State Single Audits
- c. Recommendations to Management
- d. Extended procedures

## Notable items in the 2019 AFR

- General Fund fund balance increased by \$2,766,945
- Education Department over expended by \$566,400
- Prior period adjustments (pg. 80) for the general fund totaling \$3,589,176
- Unassigned fund balance at year end after prior period adjustment was \$1,358,918
- Subsequent Events Footnote (pg. 80) regarding the potential economic impact of the COVID-19 (coronavirus) pandemic on the City's 2020 and 2021 budget

# AFR (Annual Financial Report)

- Opinion on Financial Statements (pgs. 2-4)

Section headings – Level of responsibility:

- Opinions – Unmodified opinion on financial statements
- Other Matters
  - Required Supplementary Information (RSI) (limited)
  - Supplementary information (in relation to)
  - Introductory section (no responsibility)
  - Trend information (no responsibility)

# Management's Discussion and Analysis

- Management's Discussion and Analysis (pgs. 5-13)

Executive summary of financial highlights and discussion of changes compared to the prior year:

- a. Financial highlights – First section (pg. 5)
- b. Discussion of current year changes:
  1. General Fund budgetary highlights (pg. 11)
  2. Allingtown Fire Department Fund (pg. 11)
  3. Sewer Fund (pg. 11)
  4. Capital assets and long-term liabilities activity/changes (pgs. 12-13)

## Exhibit C – General Fund

- Unassigned fund balance of \$1,358,918 (pg. 17)
- Unassigned fund balance as a percentage of expenditures was 0.85%
- Prior period adjustments ad follows:

Unrecorded accounts payable:

Education	\$ 3,262,652
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City	144,540
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Deficit fund balances	50,093
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Withholding accounts	131,891
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Total	\$ 3,589,176
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# General Fund Operations

- Exhibit D (pg. 19)
- RSI-1A – RSI-1C (Budgetary Basis) (pgs. 81-85)

Schedule 1 (pg. 17)	Net increase in fund balance	<u>\$ 2,766,945</u>
RSI-1A (pg. 81)	Revenues less than budgeted	\$(2,084,031)
RSI-1B (pg. 81)	Spending savings	4,106,135
RSI-1A & B (pg. 81)	Net other financing sources and (uses) budget variance	<u>744,841</u>
	Net increase in fund balance	<u>\$ 2,766,945</u>



# General Fund Operations

- Net increase was due to:
  1. Revenues were less than budgeted by \$2,084,031:
    - Received \$5,000,000 from MARB grant  
(\$8,000,000 budgeted)
  2. Spending savings of \$4,106,135:

■ General government	\$2,181,626
■ Public safety	552,946
■ Benefits and Insurance	1,465,208
■ Education	(566,400)

# Allingtown Fire Department Operations

- Exhibit D (pg. 19)
- Net increase in fund balance of \$1,342,433
- Ending fund balance of \$1,223,574 (2018 deficit of \$118,859)
- RSI-1D – RSI-1G (Budgetary Basis) (pgs. 86-88)
- Net increase was due to:
  1. Revenues exceeded budget by \$668,225 primarily from:
    - Property taxes of \$538,701
  2. Spending savings of \$674,208 primarily from:
    - Personnel expenditures of \$466,238

# Sewer Fund Operations

- Exhibit D (pg. 19)
- Net increase in fund balance of \$1,456,582
- Net increase was due to:
  1. Revenues in excess of estimates by approximately \$95,000
  2. Expenditures less than anticipated of \$1,361,415 due to:
    - Debt service contingency \$450,000
    - Sewer plant capital improvements 250,000
    - Equipment maintenance/repair 98,000
    - Collection system capital improvements 93,000

# Internal Service Funds

Exhibits F - H (pgs. 22-24)

	2019	2018	Change
Claims payable	\$ 9,797,303	\$ 9,975,413	\$ (178,110)
Charges for services	31,804,963	32,336,382	(531,419)
Claims	28,468,876	28,706,114	(237,238)
Change in net position	200,189	481,946	(281,757)
Net position	(9,697,304)	(9,897,493)	200,189

# Internal Service Funds

## Schedules 5-7 (pgs. 108-110)

	Medical	General Liability	Workers' Compensation	Total
Change in net position	\$ 121,915	\$ 126,661	\$ (48,387)	\$ 200,189
Net position	\$ (1,852,860)	\$ (496,938)	\$ (7,345,506)	\$ (9,695,304)
Current claims payable	\$ 1,952,860	\$ 299,363	\$ 1,843,201	\$ 4,095,424
Long-term claims payable	-	199,575	5,502,304	5,701,879
Total claims payable	\$ 1,952,860	\$ 498,938	\$ 7,345,505	\$ 9,797,303
Current ratio (target over 1.00)	0.48	0.00	0.01	0.30

# Pension Funds

## Exhibits I and J (pgs. 25-26 and notes 78-79)

<u>City Police</u>	<u>2019</u>	<u>2018</u>
Change in net position	\$(472,857)	\$ 4,764,406
Change in fair value	488,709	8,486,175

<u>Allingtown</u>		
Change in net position	843,745	764,086
Change in fair value	347,983	247,176

## Expenses

- City increased approximately \$283,000
- Allingtown increased approximately \$251,000

# Pension Funds

## RSI-2A and RSI-3A (pg. 90 and 93)

### City Police

2019

2018

Funding percentages

85.99%

85.00%

Annual rates of return

3.95%

8.60%

### Allingtown

Funding percentages

26.38%

23.99%

Annual rates of return

8.22%

7.77%



## Pension Rate of Returns Six Year Average (RSI-2A/3A)

### Police

6 year average rate of return	7.180%
Discount rate	7.125%
Difference	<u>0.055%</u>

### Allingtown

6 year average rate of return	3.53%
Discount rate	6.75%
Difference	<u>3.22%</u>



# Pension Funding Perspective

Entity	Police and Fire Plans	
	Funded Percentage	FY 2019 Actual Assets
Westport	94.34%	\$ 187,403,023
Fairfield	87.16%	188,764,000
<b>West Haven</b>	<b>85.99%</b>	<b>120,075,618</b>
North Haven	83.73%	47,658,613
Norwalk	82.24%	128,854,760
New Britain	74.05%	140,634,000
Stamford	72.93%	360,814,495
<b>Allingtown Fire Department</b>	<b>26.38%</b>	<b>8,106,124</b>

# OPEB

## RSI-5 and RSI-6 (pg. 98-99)

- Trust established on June 14, 2019, no contribution was made at June 30, 2019. Budgeted for in 2020.
- OPEB liabilities:

	<u>2019</u>	<u>2018</u>
City	\$ 198,567,331	\$ 183,170,127
Allingtown	28,164,607	25,312,009

## Federal Single Audit

- Unmodified opinion on compliance (pgs. 3-5)
- Schedule of Federal monies spent (pgs. 6-7)
- 2 programs tested (pg. 10):
  - Child Nutrition Cluster
  - Title I Grants to Local Educational Agencies

# Federal Single Audit

## Findings or questioned costs (pgs. 11-14)

- Significant Deficiencies:
  - Segregation of Duties – Payroll:
    - City
    - Education Department
- Material Weakness:
  - Year End Cash Disbursements – Education Department

## State Single Audit

- Unmodified opinion on compliance (pgs. 15-17)
- Schedule of State monies spent (pgs. 18-19)
- 7 programs tested (pg. 23):
  - Child Day Care
  - Urban Act Grant Program
  - Adult Education
  - Alliance District Funding Program
  - Outdoor Recreation Grant
  - Payment in Lieu of Taxes (PILOT) on Private Colleges and General/Chronic Disease Hospitals
  - Local Transportation Capital Improvement Program

# State Single Audit

## Findings or questioned costs (pgs. 24-27)

- Significant Deficiencies:
  - Segregation of Duties – Payroll:
    - City
    - Education Department
- Material Weakness:
  - Year End Cash Disbursements – Education Department
- Compliance:
  - Child Day Care Monitoring

# Recommendations

(\* Comments repeat from prior year)

## Material Weakness

- Year End Cash Disbursements – Education Department\*

## Significant Deficiencies

- Payroll:
  - City\*
  - Education Department

# Recommendations

## Other Matters – City

- Bidding Documentation – Completeness\*
- City Clerk – Logins\*
- Tax Collector - Void approvals\*
- Pension Plans – Consolidate trustee – advisors\*
- Alternative Investments – Information to City\*
- Account Reconciliation – Withholding accounts



# Recommendations

## Other Matters – Allingtown

- Personnel Files – Human resources\*
- Capital Assets – Disposals\*
- Pension Fund

## Other Matters – Education Department

- Journal Entries – Approvals\*
- Student Activity Funds – General ledger control\*
- General Fund /Education Grants Fund – Budgetary monitoring\*

# Recommendations

## Best Practices

- Investment Policy\*
- Minutes – Documentation of City Council Approvals (Suspense transfers/total budget)
- Financial System Permissions – Access controls

# Additional Procedures Performed

We were engaged to perform additional audit procedures as follows:

- Expanded subsequent disbursement testing:

## Procedures performed:

- Selected invoices charged to the 2020 budget for the City and Education Department
- Selected items based upon risk, dollar amount and results of previous testing
- Selected utilities and similar monthly vendors to verify vendors are current (within one month)

# Additional Procedures Performed

- Expanded subsequent disbursement testing:

## Results:

- Additional unrecorded liability amounts noted
- Invoices with unpaid balances noted
- Education Department - Electric and waste disposal accounts only had 11 months recorded
- Round dollar amount recorded as accounts payable vs actual invoices
- Current year adjustments
- Prior period adjustments
- Finding 2019-003

# Additional Procedures Performed

- Review payroll withholding and related accounts:

## Procedures performed:

- Reviewed all accounts with debit balances
- Tested year end balances by reviewing payments made in fiscal year 2020

## Results:

- Current year adjustments
- Prior period adjustments
- Recommendation

# Additional Procedures Performed

- Review of deficit fund balances and related accounts receivable:

## Procedures performed:

- DEP Grant Fund:
  - Reviewed revenue and expenditure history to identify projects
  - Obtained and reviewed grant agreements for projects identified

## Results:

- Current year adjustments (receivables)
- Prior period adjustment

# OPM Review of West Haven Recommended FY 2021 Budget

## General Fund

### Revenues

Overall General Fund revenues increase by \$2.3 million, or 1.4%, in the recommended FY 2021 budget. This increase is driven primarily by an increase in Property Taxes of \$2.98 million, partially offset by relatively modest downward adjustments to other select revenue categories as described in the sections below.

#### Revenue Summary

Category	FY 2019 Actual	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
Property Taxes	\$96,894,415	\$99,215,707	\$102,195,784	\$2,980,077	2.9%
Intergovernmental	\$56,846,526	\$56,841,576	\$56,735,954	(\$105,622)	-0.2%
Licenses & Permits	\$1,961,408	\$1,791,424	\$1,594,150	(\$197,274)	-12.4%
Fines, Forfeits, Penalties	\$286,947	\$200,750	\$252,100	\$51,350	20.4%
Use of Money/Property	\$403,514	\$101,250	\$117,700	\$16,450	14.0%
Charges for Services	\$1,205,512	\$1,143,674	\$1,135,450	(\$8,224)	-0.7%
Other Revenue	\$2,513,728	\$2,217,579	\$2,223,012	\$5,433	0.2%
Other Financing Sources	\$1,525,141	\$1,408,875	\$963,643	(\$445,232)	-46.2%
<b>Total Revenue</b>	<b>\$161,637,192</b>	<b>\$162,920,835</b>	<b>\$165,217,793</b>	<b>\$2,296,958</b>	<b>1.4%</b>

### Property Taxes

**Grand List:** The FY 2021 (October 2019) net taxable grand list grew by approximately \$36 million, or 1.3% over the prior year's grand list. At the current (FY 2020) mill rates, and collection rate of 98.4%, this growth generates approximately \$1.3 million in new revenue. Some adjustment to the Net Taxable Grand List may be needed after the Board of Assessment Appeals concludes its work.

#### Grand List

	FY 2020 Oct. 2018	FY 2021 Oct. 2019	Change	Percent Change
Net Assessment				
Real Estate	2,265,973,014	2,281,215,176	15,242,162	0.7%
Motor Vehicles	266,920,740	276,734,340	9,813,600	3.7%
Personal Property	150,234,335	161,168,039	10,933,704	7.3%
<b>Total Net Assessment</b>	<b>2,683,128,089</b>	<b>2,719,117,555</b>	<b>35,989,466</b>	<b>1.3%</b>

Note: Values before Board of Assessment Appeals

**Mill rates:** The recommended mill rate for Real Estate and Personal Property is 37.48 mills, an increase of 0.8 mills, or 2.2%, over the current mill rate of 36.68. The Motor Vehicle mill rate is held flat at 37.00 mills.

## OPM Review of West Haven Recommended FY 2021 Budget

**Current and Non-Current Taxes:** Current Property Taxes increase by \$3.2 million, or 3.35% in the recommended budget as a combined effect of the mill rate adjustment plus grand list growth. The following table breaks down the portion of the Current Levy increases attributable to grand list growth and to the 0.8 RE/PP mill increase.

Current Levy (In Millions)				
	FY 2020 Budget	Increase due to:		FY 2021 Budget
		Grand List Growth	Mill Increase +0.8	
Current Levy	\$96.4	\$1.3	\$1.9	\$99.6

Non-Current Property Taxes declines by \$245,550, or -9.0%, due to revenues from a personal property tax audit that were budgeted in the current year, but not in the next fiscal year.

**Tax Collection Rate:** The proposed budget assumes a collection rate of 98.4%. This rate has been used for budgeting purposes for the last several years. Actual collection rates in the prior two fiscal years were:

- FY 2019: 98.35%
- FY 2018: 98.43%

### Assumptions in 5-Year Plan:

Total revenues in the proposed budget as compared to the updated 5-Year Plan are shown in the following table.

Revenue Category	Updated 5-Yr Plan FY 2021	Proposed Budget FY 2021
Property Taxes	\$101,856,269	\$102,195,784
Intergovernmental (not incl. MRF)	\$52,726,034	\$52,735,954
All Other Revenue	<u>\$6,314,290</u>	<u>\$6,286,055</u>
Total Revenue (not including MRF)	\$160,896,593	\$161,217,793
Municipal Restructuring Funds (MRF)	<u>\$4,000,000</u>	<u>\$4,000,000</u>
Total Revenue inclusive of MRF	\$164,896,593	\$165,217,793

**Grand List:** The recently approved 5-Year Plan assumed a relatively flat grand list for FY 2021 (growth of \$2.2 million).

**Mill Rates:** The 5-Year Plan included a RE/PP mill rate of 37.86 and a MV mill rate of 37.00 mills for FY 2021.

**Current and Non-Current Taxes:** Current Property Taxes in the 5-Year Plan were projected to increase by \$2.86 million, almost entirely attributable to the projected mill rate increase. The following table breaks down the portions of the Current Levy increase attributable to grand list growth and to the 1.17 RE/PP mill increase as presented in the recently approved 5-Year Plan.



## OPM Review of West Haven Recommended FY 2021 Budget

Current Levy (In Millions)				
	FY 2020 Budget	Increase due to:		FY 2021 Projected
		Grand List Growth	Mill Increase +0.8	
Current Levy	\$96.4	\$0.08	\$2.78	\$99.2

Tax Collection Rate: The 5-Year Plan assumed a tax collection rate of 98.4% in each year of the plan.

### State Aid

State Aid (not including Municipal Restructuring Funds) in the proposed budget represents 32% of total General Fund revenue, and is flat compared to the current year. The proposed revenue amounts for each source of State Aid is consistent with the State budget as proposed by the Governor for FY 2021.

Assumptions in 5-Year Plan: State Aid funding levels in the recommended budget are consistent with the amounts included in the 5-Year Plan.

### Municipal Restructuring Funds (MRF)

The FY 2021 proposed budget includes the use of \$4 million of MRF (included in Intergovernmental). This is a reduction of \$115,000 from the current year amount.

Assumptions in 5-Year Plan: The proposed use of \$4 million of MRF is consistent with the 5-Year Plan.

### Other Revenue Sources

All other revenue sources, including fees, licenses, fines, investment income and transfers from other funds make up less than 4% of General Fund revenues. In the aggregate, these sources decline by approximately \$577,000 in the proposed budget, driven primarily by a \$445,000 reduction in the transfer from the Sewer Fund for clean water debt service. This reduction is offset by a corresponding reduction in the General Fund debt service expenditures. Most of the other sources of revenue have been adjusted to align with actual collections in recent years. Use of Money (primarily investment income) has been increased in the proposed budget compared to the FY 2020 budget, but represents a reduction when compared to prior year actuals. This is an adjustment to lower anticipated returns resulting from lower interest rates.

Assumptions in 5-Year Plan: Other Revenue Sources in the 5-Year Plan totaled \$6.31 million compared to \$6.29 million in the proposed budget. This is a variance of approximately \$28,000, or less than 0.5%.

# OPM Review of West Haven Recommended FY 2021 Budget

## Expenditures

Overall expenditures increase by about \$2.3 million, or 1.4% in the proposed FY 2021 budget. The budgeted expenditures include a set-aside of \$424,789 for fund balance. This is essentially a budgeted surplus, but treated as an expense in the budget document. Absent the set aside for fund balance, all other expenditures increase by 1.1% in the proposed budget. The large negative expenditure which had been included in the prior budget to account for efficiencies and budgetary savings has been eliminated in the proposed budget. Any efficiency savings or revenue enhancements that the City has implemented or is planning, have been incorporated into their respective line items.

### Expenditure Summary

Category	FY 2019 Actual	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
General Government	\$1,663,218	\$1,848,036	\$2,132,457	\$284,421	15.4%
Planning & Development	\$901,098	\$968,935	\$1,055,944	\$87,009	9.0%
Finance	\$2,697,794	\$2,769,795	\$2,647,692	-\$122,103	-4.4%
Public Safety	\$15,097,032	\$15,695,570	\$15,988,662	\$293,092	1.9%
Public Works	\$10,073,486	\$10,765,156	\$11,021,840	\$256,684	2.4%
Human Resources*	\$1,935,228	\$1,943,995	\$1,999,161	\$55,166	2.8%
Library	\$1,546,000	\$1,421,000	\$1,421,000	\$0	0.0%
Board of Education	\$89,941,197	\$89,960,421	\$89,960,421	\$0	0.0%
Operating Charges	\$16,187,296	\$18,842,560	\$18,832,341	-\$10,219	-0.1%
Debt Service	\$18,926,611	\$18,873,827	\$18,643,292	-\$230,535	-1.2%
Contingency	\$437,313	(\$168,460)	\$1,090,185	\$1,258,645	
<b>Total Expenditures</b>	<b>\$159,406,272</b>	<b>\$162,920,835</b>	<b>\$164,792,995</b>	<b>\$1,872,160</b>	<b>1.1%</b>
<i>Set-aside for Fund Balance adjustment</i>	<i>\$0</i>	<i>\$0</i>	<i>\$424,798</i>		
<b>Expenditures with Fund Balance adjustment</b>	<b>\$159,406,272</b>	<b>\$162,920,835</b>	<b>\$165,217,793</b>	<b>\$2,296,958</b>	<b>1.4%</b>

## Payroll/Personnel Services

Regular salaries increase by \$277,000, or 1.45% in the proposed budget. The majority of this increase is a result of the net increase in the number of positions funded. The accompanying table depicts the addition of new or previously unfunded positions as well as eliminated positions and the resulting net increase of four funded positions. Two of the proposed additional positions are the direct outcome of the recommendations included in the HR Consulting Group study completed in 2019: Risk Manager and Benefits Coordinator.

The net increase of four positions accounts for approximately \$253,000 of the increase in regular salaries in the budget. The remaining increases are related to step increases for certain staff that have not reached their maximum wage step. No general wage increases are included in the proposed budget.

Change in Funded Full Time Positions	FTE
<b>Funded Full Time Positions FY 2020</b>	<b>290.0</b>
<u>Additions</u>	
Patrol Officer	1.0
Risk Manager	1.0
Deputy Corp Counsel	1.0
Benefits Coordinator	1.0
Assistant Building Official	2.0
Jr. Financial Analyst	1.0
<u>Deletions</u>	
Code Enforcement Officer	(1.0)
Payroll Clerk	(1.0)
Revenue Collection Clerk	(1.0)
<b>Funded Full Time Positions FY 2021</b>	<b>294.0</b>

# OPM Review of West Haven Recommended FY 2021 Budget

Minor adjustments to budgeted part-time wages, overtime, shift differentials and other salary-related accounts add a net total of approximately \$10,000 in the proposed budget.

Assumptions in 5-Year Plan: The 5-Year Plan assumed no general wage increases for employees. A total of three new positions were programmed into FY 2021 in the 5-Year Plan.

## Employee Benefits

*Health Insurance* – Overall, the budget for health insurance benefits for City active and retirees is relatively flat, decreasing by 0.15% compared to the current year budget. The budgeted amount of \$10.6 million is the cumulative cost of City active employees enrolled in the State Partnership Plan and City retirees (both pre-Medicare and Medicare age) remaining in a self-insured plan.

The budgeted premiums for City actives assume that the Partnership rates increase by 7% over the current Partnership rates, as suggested by Partnership staff. Budgeted rates for City retirees were provided by Lockton and assume a continuation of self-insured plan design. The self-insured rates for retirees are a 24% increase over the last year’s claims experience. This rate assumption treats City retirees as a separate risk pool from the Board of Education actives and retirees. Given that the rates used in the Board of Education budget for health insurance are based on a blended rate with all City retirees and BOE employees/retirees in the same risk pool, this may be an item that warrants adjustment prior to budget adoption

*Police Pension* – The proposed budget fully funds the Police pension actuarially determined employer contribution (ADEC). The funded amount is consistent with the most recent pension valuation prepared by Milliman. The required contribution is a decrease of \$86,000 compared to the original budgeted amount for FY 2020. The original budget for FY 2020 was based on projections in a previously prepared valuation. Projections in the updated valuation, prepared in August 2019, were more favorable than the previous valuation.

FY 2020 Budget Based on March 2019 Est. ADEC	FY 2020 Projected Based on August 2019 Valuation Report	FY 2021 Proposed Based on August 2019 Valuation Report
2,498,000	2,201,317	2,412,000

*Other Benefits* – The remaining elements of Employee Benefits, including funding for employees’ defined contribution plans, are level funded. One new item is budgeted in FY 2021: a new account for Separation Pay at \$92,000.

Assumptions in 5-Year Plan:

*Health Insurance* - The 5-Year Plan based health insurance costs on a 7.6% increase in self-insured rates for actives and retirees. This assumption yielded a projected health insurance cost that was approximately \$805,000 higher than the amount in the proposed budget.

*Police Pension* – Police Pension in both the proposed budget and the 5-Year Plan is based on the projected ADEC from the most recent valuation.

*Other Benefits* – Other Benefits are consistent with the figures included in the 5-Year Plan, with the exception of the new account for Separation Pay which was not part of the 5-Year Plan.

# OPM Review of West Haven Recommended FY 2021 Budget

## Non-Payroll Expenses

Significant year-over-year changes in non-payroll expenses include the following:

- Increase in funding for compliance with stormwater (MS4) regulations from \$150,000 to \$250,000. In FY 2020, the funding was split between the Public Works-Engineering division and in Capital. In FY 2021 all of the funding is consolidated in Engineering
- Increases totaling approximately \$40,000 across the City Clerk's Office and Registrars expenses related to the 2020 elections.
- Reduction in funding for consultant services in the Finance Department from \$125,000 to \$50,000.
- Increase in emergency communications expenses for equipment maintenance contracts
- Increase in Police telephone system expense to align with historical actuals
- Reduction of \$45,000 in budgeted purchases of road salt and sand in Public Works
- Reductions totaling approximately \$112,000 in several Public Works-Vehicle Maintenance accounts to align with historical actuals
- Increase of \$113,000 in Solid Waste collection costs based on a contract extension with the current hauler
- Increase of \$200,000 in Streetlighting costs as an adjustment to appropriately fund the account following the LED light installation project
- \$170,000 in new funding to pay for outsourcing payroll and certain other HR functions
- Increase of \$30,000 in bank fees to align with historical actuals
- Increase of \$25,000 for primary elections expenses

## Debt Service

Debt Service in the proposed budget is essentially flat as the net result of declining scheduled payments on existing debt for public works, school and sewer related projects, offset by new debt service on a planned bond issuance in July 2020. Notes issued in October 2019 which were planned to be permanently financed in April 2020, will be rolled forward and permanently financed by the July issuance. FY 2021 payments on the new issue are projected to total \$1.94 million.

Assumptions in 5-Year Plan: Debt Service in the 5-Year Plan totaled \$18,985,732.

## Education

The proposed FY 2021 budget level funds the General Fund contribution for Education at \$89,960,421. The Board of Education adopted a budget request totaling \$91,591,947, but indicated that the difference would be funded by the anticipated increase in ECS Alliance funding. Major expenditure drivers in the Education budget identified by the BOE include the following:

## OPM Review of West Haven Recommended FY 2021 Budget

- Special Education Tuition increase: Budgeted increase of \$200,000, or 2.5%, in FY 2021 over the FY 2020 budgeted amount. Special Education costs are budgeted net of the Special Education Excess Cost Reimbursements from the State of Connecticut. In FY 2021, the gross Special Education cost is projected to be \$10,837,226, with projected excess cost reimbursements bringing the net cost the district to \$8,139,386. The Business Office provided the following actual excess cost reimbursement figures from the prior four fiscal years.

Special Education Excess Cost Reimbursements			
FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
\$2,168,022	\$2,007,722	\$1,941,218	\$2,397,840

- Transportation Increase: Total Transportation costs increase by \$113,760 over the current year budget based on the current contract for bus services. The 2% increase in FY 2021 will be followed by another 2% increase for FY 2022. The Business Office noted that Special Education transportation, is subject to considerable growth in future years for the same reasons that Special Education tuition costs have the potential for increasing dramatically. The following transportation costs for prior years were provided by the Business Office.

Transportation Service	FY 16	FY 17	FY 18	FY 19
Bus Service/Public Schools	\$2,884,866	\$2,897,876	\$2,956,009	\$2,960,420
Bus Service/Non Public Schools	\$263,667	\$265,081	\$265,803	\$265,210
Bus Service to Vocational Tech	\$220,870	\$222,397	\$222,589	\$221,987
Bus Service to Vocational Agricultural School	\$71,803	\$71,626	\$71,547	\$66,417
Bus Service Special Education	\$1,740,251	\$1,601,462	\$1,925,344	\$1,942,795
Bus Service/Student Activities	\$105,125	\$105,250	\$98,415	\$105,000

- Personnel Costs:
  - Salaries: Contractual salary increases for the teachers union and nurses union add a combined \$467,000 to the budget (1% general wage increase in both cases). An additional \$50,000 was added as a new Communications position.
  - Benefits: Budgeted health insurance costs increase by \$300,000, or 2.1% over FY 2020. The Business Office reports that the budgeted figures are based on the rates provided by Lockton. Rates calculated by Lockton reflected a 2.4% increase based on claims experience over the last year. This rate is based on a set of calculations that does not separate City retirees from BOE members, but is rather a blended rate for all. The Business Office provided the following historical budget to actual expenditures for health insurance.

	2016-17 Budget	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual
Certified Health Insurance	9,255,945	8,597,940	9,255,945	8,900,283	9,487,344	8,611,153
Non Certified Health Insurance	4,605,120	4,788,796	4,505,120	4,488,617	4,617,748	4,372,390
Total Health	13,861,065	13,386,735	13,761,065	13,388,901	14,105,092	12,983,542

- Technology leasing program: The budget provides \$500,000 toward the first year of a three-year lease on technology equipment to outfit high school students with individual computers. A similar lease arrangement was initiated in the current fiscal year for the primary schools, but has been funded through the ECS Alliance grant.

# OPM Review of West Haven Recommended FY 2021 Budget

Assumptions in 5-Year Plan: The recently updated 5-Year Plans projected an increase of 0.8% to the General Fund contribution to Education in FY 2021, followed by increases of 0.4% in the out-years.

## Contingency Items

The City budgets a wide range of expenditures within the Contingency category. Of the \$1.5 million budgeted in the Contingency category for FY 2021, only \$370,000 is budgeted as a true contingency account that would provide a buffer against revenue shortfalls or unanticipated, but necessary, expenditures. This amount equates to two tenths of one percent of overall expenditures.

Major items included in the remaining \$1.14 million Contingency category include:

- \$424,798 for Fund Balance adjustment. This item essentially represents the planned surplus in the budget.
- \$170,000 to fund select outsourced services in Payroll and Human Resources as an outcome of the HR Consulting Group study that was completed in 2019 and made numerous recommendations to improve Human Resources, payroll and employee benefits functions.
- \$115,644 budgeted toward medical expense runoff following the shift of active employees from self-insured to the State Partnership health plan.
- \$100,000 toward MARB expenses.
- \$75,000 for OPEB.
- \$95,000 toward election year expenditures.

Assumptions in 5-Year Plan: The 5-Year Plan included a negative expenditure of \$1.26 million for efficiencies and budgetary savings. The City has not included a negative expenditure for this item in the proposed budget but has incorporated any anticipated savings or revenue enhancements into the relevant revenue or expenditure account. Additional detail regarding these initiatives will continue to be reported by the City.

The 5-Year Plan did not include a projected change in fund balance as a Contingency item, but did project a surplus of approximately \$62,000.

The 5-Year Plan also did not project the expenses related to outsourcing select HR functions and did not include MARB expenses.

## Capital Funding

The recommended FY21 budget keeps the contribution to the Capital Fund relatively flat at \$568,666. The City provides a list of proposed uses for this funding on page 121 of the budget document. In the pages that follow the proposed uses of the FY 2021 General Fund contribution to the Capital Fund is a summary 5-year capital improvement plan for fiscal years 2021-2025.

Assumptions in 5-Year Plan: The 5-Year Plan projected a General Fund contribution of \$576,000 to the Capital Fund.

# OPM Review of West Haven Recommended FY 2021 Budget

## Allingtown Fire Fund

### Revenues

Overall Fire Fund revenues increase by \$1.18 million, or 15.9%, in the recommended FY 2021 budget. The majority of the increase is the result of the motor vehicle transition grant from the State which compensates local governments with mill rates that exceed the mill rate cap on motor vehicle taxes. Grand list growth is also a significant driver of the revenue increase.

#### Revenue Summary

Category	FY 2019 Actual	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
Property Taxes	\$ 7,085,656	\$ 7,151,957	\$ 7,436,508	\$284,551	3.8%
Other Revenues	\$ 667,863	\$ 275,810	\$ 1,168,600	\$892,790	76.4%
Other Financing Sources	\$0	\$0	\$0	\$0	
<b>Total Revenue</b>	<b>\$7,753,519</b>	<b>\$7,427,767</b>	<b>\$8,605,108</b>	<b>\$1,177,341</b>	<b>15.9%</b>

### Property Taxes

**Grand List:** The FY 2021 (October 2019) net taxable grand list for the Allingtown Fire tax district grew by approximately \$20 million, or 3.8% over the prior year's grand list. At the current (FY 2020) mill rates, and collection rate of 98.4%, this growth generates approximately \$257,000 in new revenue.

#### Allingtown Fire Fund Grand List

	FY 2020 Oct. 2018	FY 2021 Oct. 2019	Change	Percent Change
Net Assessment				
Real Estate	444,496,278	456,479,452	11,983,174	2.7%
Motor Vehicles	53,128,800	57,523,260	4,394,460	8.3%
Personal Property	35,086,245	38,862,451	3,776,206	10.8%
<b>Total Net Assessment</b>	<b>532,711,323</b>	<b>552,865,163</b>	<b>20,153,840</b>	<b>3.8%</b>

Note: Values before Board of Assessment Appeals

**Mill rates:** The Recommended Budget keeps the mill rates flat at 14.02 mills for RE/PP and at 8 mills for motor vehicles.

**Current and Non-Current Taxes:** Current Property Taxes increase by \$256,851 in the recommended budget as a result of grand list growth.

Current Levy (In Millions)				
	FY 2020 Budget	Increase due to:		FY 2021 Budget
		Grand List Growth	Mill Increase +0.8	
Current Levy	\$7.032	\$0.257	\$0.00	\$7.289

Non-Current Property Taxes increase by \$27,700 in the next fiscal year.

**Tax Collection Rate:** The proposed budget assumes a collection rate of 98.4%, the same rate that is assumed for the General Fund.

# OPM Review of West Haven Recommended FY 2021 Budget

## Non-Tax Sources

Non-tax sources in the Fire Fund includes the motor vehicle transition grant from the State, budgeted at \$900,000. This figure is somewhat below the amount projected in the governor’s proposed State budget (\$965,000). This source was not budgeted in the current year Fire Fund budget as the State allocation for the Allingtown Fire District was not added until late in the budget process.

### Assumptions in 5-Year Plan:

**Grand List:** The recently approved 5-Year Plan assumed a relatively flat grand list for FY 2021 (growth of \$240,000, or less than 0.5%).

**Mill Rates:** The 5-Year Plan included a RE/PP mill rate of 14.42 and a MV mill rate of 8.00 mills for FY 2021.

**Current and Non-Current Taxes:** Current Property Taxes in the 5-Year Plan were projected to increase by \$192,000, almost entirely attributable to the projected mill rate increase.

**Tax Collection Rate:** The 5-Year Plan assumed a tax collection rate of 98.4% in each year of the plan.

**Non-Tax Sources:** The 5-Year Plan did not assume revenue from the motor vehicle transition grant.

## Expenditures

Overall expenditures in the Fire Fund increase by about \$1.18 million, or 15.8% in the proposed FY 2021 budget. The budgeted expenditures include a set-aside of \$250,000 for capital needs and \$650,000 as an additional contribution toward the district’s pension liability. The total of these two set-asides are equal to the motor vehicle transition grant amount the City has included as revenue.

The increase in Administration expenses is driven by an additional \$319,000 in contribution to the Fire pension fund and approximately \$51,000 to fund the vacant Fire Chief position for a full year (budgeted for half year in FY 2020). These increases are partially offset by a reduction in Contingency funding, from \$115,000 to \$100,000, and approximately \$70,000 lower health insurance cost than current year attributable to the shift to the high deductible plan.

### Expenditure Summary

Category	FY 2019 Actual	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
Administration	\$4,267,632	\$4,951,646	\$5,256,079	\$304,433	6.1%
Operations	\$ 2,204,210	\$ 2,455,872	\$ 2,449,029	-\$6,843	-0.3%
Set-aside for deficit reduction	\$ -	\$ 25,000	\$ -	-\$25,000	-100.0%
Set-aside for Capital	\$0	\$0	\$250,000	\$250,000	
Set-aside for Pension Liability	\$0	\$0	\$650,000	\$650,000	
<b>Total Expenditures</b>	<b>\$6,471,842</b>	<b>\$7,432,518</b>	<b>\$8,605,108</b>	<b>\$1,172,590</b>	<b>15.8%</b>

**Assumptions in 5-Year Plan:** Adjusting for the set-asides for additional contribution to pension and to capital reserve, recommended expenditures for FY 2021 are approximately \$83,000, or 1%, higher than the projections in the 5-Year Plan.



# OPM Review of West Haven Recommended FY 2021 Budget

## Sewer Fund

### Revenues

Overall Sewer Fund revenues are flat in the recommended FY 2021 budget. The Sewer user charge remains at \$426 per housing unit with an assumed uncollectible rate of 1.5%. No changes are made to collections on prior years billing. Charges to the Town of Orange, which are comprised of a combination of consumption charges and a share of Sewer Fund debt service, remain flat compared to the current year budget.

#### Revenue Summary

Category	FY 2019 Actual	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
Sewer Use Fees	11,329,068	11,191,507	11,191,507	0	0.0%
Town of Orange	484,509	536,425	536,425	(0)	0.0%
Other Revenues	79,005	70,000	70,000	0	0.0%
Total Revenue	11,892,582	11,797,932	11,797,932	0	0.0%

### Expenditures

Overall expenditures in the Sewer Fund remain at \$11.8 million, but reflect reallocation of expenses among expense categories. Increases of 2% to most payroll and benefits related accounts adds approximately \$55,000 in expenditures (labor contract expires 6/30/20), and funding for overtime expense adds roughly \$57,000. A new account for Separation Pay has been incorporated into the FY 2021 budget at \$50,000. An increase in heating oil adds \$130,000 to the budget. These increases have been offset by reductions in debt service requirements, chemical expenses and a lower contingency amount.

Additional detail regarding the Sewer Fund's debt service requirements and a breakdown of budgeted employee benefits has been requested.

#### Expenditure Summary

Category	FY 2019 Actual	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
Administration	\$4,324,812	\$5,244,080	\$4,954,093	-\$289,987	-5.5%
Operations	\$6,071,766	\$6,553,852	\$6,843,839	\$289,987	4.4%
Total Expenditures	\$10,396,578	\$11,797,932	\$11,797,932	\$0	0.0%

Assumptions in 5-Year Plan: The 5-Year Plan assumed a sewer use fee increase from \$426 to \$430 per housing unit in FY 2021. Overall expenditures in the 5-Year Plan increase by 1%, or \$113,000. No salary adjustments were provided in FY 2021 of the plan, however most non-payroll accounts were adjusted by 2%.

# City of West Haven

FY2020 8Mos Monthly Financial Report to  
the Municipal Accountability Review Board



**April 09, 2020**



To: Municipal Accountability Review Board  
 From: Frank M. Cieplinski  
 Date: 4/6/2020  
 Subject: City of West Haven Monthly Financial Report YTD February FY20

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$127.174M are \$857K higher than the same period last year driven by higher tax collections and are directionally in line as a percent of the total year when compared to prior years.

Property taxes comprised 74.0% of total operating revenues compared to 73.1% in FY19 and 72.9% in FY18. Year-end revenue projections are still meeting budget and have been pressure tested using historical timing and continue to support the overall budget amount. In prior years the Tax collections in the remaining 4 months has averaged \$3.9M, current projections do not deviate from that trend however the impact from COVID could be a \$1M shortfall.

**GENERAL FUND : Revenue Comparisons FY17-FY20**

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	89.924	95.96%	90.971	95.73%	92.481	95.53%	94.120	95.36%
Licenses & Permits	0.679	51.63%	0.777	39.01%	1.257	64.07%	1.013	51.42%
Fines And Penalties	0.109	52.04%	0.166	52.26%	0.182	63.32%	0.171	56.82%
Revenue From Use Of Money	0.020	85.19%	0.108	52.01%	0.224	55.51%	0.312	97.52%
Fed/State Grants - Non MARB	32.734	59.67%	29.718	56.14%	28.991	54.45%	28.706	53.99%
Charges For Services	0.630	57.06%	0.612	53.54%	0.661	54.87%	0.667	56.69%
Other Revenues	1.203	59.45%	1.314	68.50%	1.458	68.58%	1.075	61.41%
Other Financing Sources	1.381	76.86%	1.171	87.19%	1.064	87.40%	1.110	78.76%
	<b>126.678</b>	<b>81.71%</b>	<b>124.838</b>	<b>80.60%</b>	<b>126.317</b>	<b>80.33%</b>	<b>127.174</b>	<b>80.08%</b>

\*Note : Does not reflect any MARB restructuring funds.

**CITY OF WEST HAVEN  
REVENUE DETAIL REPORT  
February 2020**

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY20	Feb YTD	Feb YTD	Feb YTD %	FY19 YTD %	Projected	Feb YTD %	Δ to Budget
	Budget	Actual	FY19	Budget	Actual	FY20	Fcst	
Tax Levy - Current Year	96,375,557	92,434,993	90,693,183	95.9%	96.5%	95,368,434	96.9%	(1,007,123)
Motor Vehicle Supplement	1,236,000	1,314,546	1,128,881	106.4%	78.6%	1,430,246	91.9%	194,246
Tax Levy - Prior Years	412,000	284,077	163,282	69.0%	39.4%	640,808	44.3%	228,808
Tax Levy - Suspense	100,000	117,277	81,560	117.3%	63.5%	184,939	63.4%	84,939
Tax Interest - Current Year	463,500	236,440	209,833	51.0%	42.1%	512,248	46.2%	48,748
Tax Interest - Prior Years	220,500	170,030	113,745	77.1%	44.8%	361,539	47.0%	141,039
Tax Interest - Suspense	108,150	127,303	90,370	117.7%	65.5%	205,898	61.8%	97,748
Tax Lien Sale	-	-	-	n/a	n/a	-	n/a	-
Non Current Per. Prop. Tax	300,000	-	-	0.0%	n/a	-	n/a	(300,000)
<b>41 Property Taxes</b>	<b>99,215,707</b>	<b>94,684,666</b>	<b>92,480,853</b>	<b>95.4%</b>	<b>95.4%</b>	<b>98,704,112</b>	<b>95.9%</b>	<b>(511,595)</b>
Building Permits	1,200,000	649,617	879,542	54.1%	64.3%	1,293,923	50.2%	93,923
Electrical Permits	160,000	122,613	152,224	76.6%	74.7%	199,604	61.4%	39,604
Zoning Permits	95,000	82,590	81,222	86.9%	55.0%	142,875	57.8%	47,875
Health Licenses	82,400	44,717	38,747	54.3%	40.6%	156,113	28.6%	73,713
Plumbing & Heating Permits	200,000	71,070	65,281	35.5%	81.7%	109,257	65.0%	(90,743)
Police & Protection Licenses	20,600	20,590	18,670	100.0%	73.3%	28,757	71.6%	8,157
Animal Licenses	13,390	3,212	5,150	24.0%	32.4%	10,502	30.6%	(2,888)
Excavation Permits	7,210	9,205	6,910	127.7%	66.6%	13,958	65.9%	6,748
City Clerk Fees	7,313	4,031	3,665	55.1%	62.5%	6,595	61.1%	(718)
Dog Pound Releases	2,060	1,310	1,872	63.6%	92.1%	1,422	92.1%	(638)
Marriage Licenses	3,090	3,006	2,402	97.3%	48.4%	5,416	55.5%	2,326
Sporting Licenses	206	182	149	88.3%	55.0%	182	100.0%	(24)
Alcoholic Beverage License	155	1,014	920	654.2%	60.5%	1,749	58.0%	1,594
<b>42 Licenses &amp; Permits</b>	<b>1,791,424</b>	<b>1,013,157</b>	<b>1,256,754</b>	<b>56.6%</b>	<b>64.1%</b>	<b>1,970,353</b>	<b>51.4%</b>	<b>178,929</b>
Bldg Code Violations	-	3,001	13,982	n/a	54.4%	10,708	28.0%	10,708
Fines And Penalties	25,750	15,367	13,282	59.7%	34.9%	68,917	22.3%	43,167
Parking Tags	175,000	152,777	154,426	87.3%	69.2%	221,588	68.9%	46,588
<b>43 Fines And Penalties</b>	<b>200,750</b>	<b>171,145</b>	<b>181,691</b>	<b>85.3%</b>	<b>63.3%</b>	<b>301,213</b>	<b>56.8%</b>	<b>100,463</b>
Investment Income	70,000	282,285	211,254	403.3%	55.4%	287,507	98.2%	217,507
Rent from City Facilities	31,250	29,970	12,750	95.9%	58.3%	32,704	91.6%	1,454
<b>44 Revenue From Use Of Money</b>	<b>101,250</b>	<b>312,255</b>	<b>224,004</b>	<b>308.4%</b>	<b>55.5%</b>	<b>320,211</b>	<b>97.5%</b>	<b>218,961</b>
Educational Cost Sharing	45,140,487	22,100,725	22,107,362	49.0%	48.9%	45,140,487	49.0%	-
Federal Miscellaneous Grants	-	-	-	n/a	n/a	-	n/a	-
Health Services	60,000	67,266	66,528	112.1%	100.0%	67,266	100.0%	7,266
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	2,000	4,000	n/a	100.0%	2,000	100.0%	2,000
Prop Tax Relief - Total Disab	5,370	4,608	5,111	85.8%	100.0%	5,370	85.8%	-
Prop Tax Relief - Veterans	118,373	130,803	130,003	110.5%	100.0%	130,803	100.0%	12,430
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	269,032	269,032	33.3%	33.3%	807,097	33.3%	-
Town Aid Road	616,005	-	308,002	0.0%	50.0%	616,005	0.0%	-
Fed/State Miscellaneous Grants	122,000	120,682	90,401	98.9%	73.8%	122,000	98.9%	-
Telephone Access Grant	120,555	-	-	0.0%	0.0%	120,555	0.0%	-
SCCRWA-Pilot Grant	305,220	302,062	301,396	99.0%	100.0%	305,220	99.0%	-
<b>45 Fed/State Grants</b>	<b>53,151,809</b>	<b>28,706,364</b>	<b>28,991,022</b>	<b>54.0%</b>	<b>54.5%</b>	<b>53,173,505</b>	<b>54.0%</b>	<b>21,696</b>
Record Legal Instrument Fees	656,250	497,665	484,177	75.8%	66.1%	727,909	68.4%	71,659
Miscellaneous - Parks & Recreation	340,000	132,022	126,840	38.8%	36.0%	359,689	36.7%	19,689
Miscellaneous - General Gov't	92,700	19,757	42,431	21.3%	73.2%	26,899	73.4%	(65,801)
Miscellaneous - Public Works	37,059	635	959	1.7%	2.5%	33,936	1.9%	(3,123)
Police Charges	15,450	15,833	5,808	102.5%	57.0%	25,815	61.3%	10,365
All Other Public Works	2,060	974	1,234	47.3%	8.5%	2,060	47.3%	-
Health Fees	-	-	25	n/a	100.0%	-	n/a	-
Sundry - Other	155	-	-	0.0%	n/a	-	n/a	(155)
<b>46 Charges For Services</b>	<b>1,143,674</b>	<b>666,886</b>	<b>661,474</b>	<b>58.3%</b>	<b>54.9%</b>	<b>1,176,308</b>	<b>56.7%</b>	<b>32,634</b>
Fire Dept Share of ERS	857,822	396,840	335,147	46.3%	44.0%	857,822	46.3%	-
Yale Contribution	422,651	444,561	437,317	105.2%	100.0%	444,561	100.0%	21,910
Sale of Property	-	12,000	298,807	n/a	100.0%	12,000	100.0%	12,000
Miscellaneous Revenue	210,000	22,929	66,926	10.9%	29.4%	42,067	54.5%	(167,933)
Pilot - Housing Authority	145,230	-	148,751	0.0%	100.0%	145,230	0.0%	-
Parking Meter Revenue	30,000	63,748	51,962	212.5%	63.2%	99,385	64.1%	69,385
Sewer Fee Collection Expenses	51,301	55,166	55,166	107.5%	100.0%	55,166	100.0%	3,865
Quigley/Yale Parking	41,200	29,069	29,069	70.6%	66.7%	43,603	66.7%	2,403
Insurance Reimbursement	20,600	32,252	20,454	156.6%	46.6%	32,252	100.0%	11,652
Organic Recycling Compost	13,000	18,630	14,128	143.3%	74.4%	18,630	100.0%	5,630
<b>47 Other Revenues</b>	<b>1,791,804</b>	<b>1,075,195</b>	<b>1,457,727</b>	<b>60.0%</b>	<b>68.8%</b>	<b>1,750,716</b>	<b>61.4%</b>	<b>(41,088)</b>
Residual Equity Transfers In	250,000	-	-	0.0%	0.0%	250,000	0.0%	-
Transfer From Sewer Oper Fund	1,158,875	1,109,575	1,063,700	95.7%	87.4%	1,158,875	95.7%	-
<b>48 Other Financing Sources</b>	<b>1,408,875</b>	<b>1,109,575</b>	<b>1,063,700</b>	<b>78.8%</b>	<b>69.7%</b>	<b>1,408,875</b>	<b>78.8%</b>	<b>-</b>
<b>Total Operational Revenue</b>	<b>158,805,293</b>	<b>127,739,242</b>	<b>126,317,225</b>	<b>80.4%</b>	<b>80.1%</b>	<b>158,805,293</b>	<b>80.4%</b>	<b>(0)</b>
Bond Proceeds	-	-	-	n/a	n/a	-	n/a	-
MARB	4,115,542	-	250,000	0.0%	6.3%	4,115,542	0.0%	-
<b>Total General Fund Revenues</b>	<b>162,920,835</b>	<b>127,739,242</b>	<b>126,567,225</b>	<b>78.4%</b>	<b>78.3%</b>	<b>162,920,835</b>	<b>78.4%</b>	<b>(0)</b>

**CITY OF WEST HAVEN**  
**PROPERTY TAX COLLECTIONS REPORT**  
**February 2020**

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Total Collections	
	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20
July	36,896,969	41,337,588	32,266	16,296	36,845	56,022	36,966,079	41,409,906
August	11,343,112	7,817,042	6,353	16,624	79,005	82,152	11,428,470	7,915,818
September	883,587	904,547	24,425	1,194	72,392	71,617	980,404	977,358
October	493,826	532,280	59,260	(15,983)	42,923	52,076	596,009	568,373
November	548,481	875,040	11,266	7,690	33,487	118,831	593,235	1,001,560
December	5,353,068	9,221,956	37,588	664	56,452	45,895	5,447,108	9,268,515
January	29,647,432	26,502,343	19,029	13,956	51,888	58,154	29,718,350	26,574,453
February	6,655,587	6,558,742	(26,904)	243,636	122,514	166,304	6,751,198	6,968,682
March	1,695,458	-	141,603	-	177,402	-	2,014,463	-
April	991,489	-	56,756	-	150,806	-	1,199,050	-
May	332,013	-	43,455	-	84,243	-	459,710	-
June	620,562	-	8,841	-	110,937	-	740,339	-
Total Collections	95,461,585	93,749,539	413,937	284,077	1,018,894	651,050	96,894,415	94,684,666
<b>Feb YTD</b>	<b>91,822,063</b>	<b>93,749,539</b>	<b>163,282</b>	<b>284,077</b>	<b>495,507</b>	<b>651,050</b>	<b>92,480,853</b>	<b>94,684,666</b>
<b>Projected</b>	<b>95,461,585</b>	<b>96,798,680</b>	<b>413,937</b>	<b>640,808</b>	<b>1,018,894</b>	<b>1,264,624</b>	<b>96,894,415</b>	<b>98,704,112</b>
<b>% Total</b>	<b>96.19%</b>	<b>96.85%</b>	<b>39.45%</b>	<b>44.33%</b>	<b>48.63%</b>	<b>51.48%</b>	<b>95.44%</b>	<b>95.93%</b>

## B. Expenditures

YTD city expenses of \$52.292M are slightly higher than the same period last year.

Payroll and other personnel costs are higher than the previous year as driven by Public Works overtime in earlier months and the impact of hiring Police Officers.

Education spending is well below prior year driven by lower healthcare costs and site repairs made in FY19 which are not recurring.

### GENERAL FUND : Cost Comparisons FY17-FY20

\$ Millions Expense Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	16.885	66.72%	17.495	67.76%	15.858	65.35%	16.494	66.97%
Debt Service	11.222	67.07%	10.933	63.88%	18.132	95.80%	17.774	47.16%
Health Ins. & Pension	8.562	65.73%	10.234	72.05%	10.219	75.09%	9.820	61.53%
Other Fixed Charges	2.560	72.09%	2.293	69.58%	2.042	71.66%	2.116	-12.73%
Solid Waste & Recycling	1.866	61.20%	1.887	63.16%	2.006	63.05%	2.066	64.76%
Other Contractual Svcs	1.762	60.55%	1.988	69.44%	1.912	62.49%	1.929	59.31%
Electricity/Gas	1.040	59.37%	1.048	67.50%	0.846	48.43%	0.870	61.83%
Supplies & Materials	0.319	50.08%	0.342	60.83%	0.300	52.22%	0.366	57.31%
Capital Outlay	0.033	49.18%	0.057	71.75%	0.025	48.15%	0.046	46.27%
Other/Contingency	0.154	65.88%	0.503	85.97%	0.402	64.66%	0.384	26.04%
Fuel	0.178	53.81%	0.184	52.91%	0.191	55.84%	0.189	40.73%
Telephone	0.327	71.13%	0.433	58.84%	0.236	39.80%	0.240	46.93%
<b>Total City Expend.</b>	<b>44.908</b>	<b>65.99%</b>	<b>47.396</b>	<b>67.57%</b>	<b>52.169</b>	<b>74.72%</b>	<b>52.292</b>	<b>71.93%</b>
Salaries	29.018	56.13%	29.201	56.43%	29.515	57.21%	29.335	56.38%
Tuition	5.846	73.56%	6.580	77.93%	4.376	47.09%	3.529	41.81%
Student Transportation	2.932	55.77%	3.176	54.84%	3.382	57.20%	3.417	66.58%
Operation of Plant	3.185	93.11%	2.733	70.88%	3.554	96.92%	2.348	62.54%
Health Insurance	9.717	72.59%	10.130	75.66%	9.462	72.87%	9.010	64.71%
Other Fixed Costs	2.118	66.17%	2.404	70.12%	2.613	70.44%	2.228	58.65%
Purchased Services	0.766	51.02%	0.841	54.37%	0.795	53.82%	0.549	49.01%
Instruction	1.605	99.71%	1.469	105.79%	1.182	90.40%	1.143	80.53%
<b>Total Board of Ed.</b>	<b>55.188</b>	<b>62.69%</b>	<b>56.535</b>	<b>63.10%</b>	<b>54.878</b>	<b>61.02%</b>	<b>51.559</b>	<b>57.53%</b>

\*Note : FY20% reflects current YTD as a % of projected FY20

## C. Summary

While the City is not changing its revenue projections for the year the annual expense forecast has been reduced by \$258k to reflect cost reductions to the police pension ADEC. As a reminder, the FY20 budget was prepared using an estimate from the acuary as the valuation was not ready. If everything holds, the General Fund is expected to end the year with a \$604k surplus with \$258k coming from the City and \$346k coming from the BOE.

**CITY OF WEST HAVEN**  
**DEPARTMENT EXPENDITURES**  
**February 2020**

Variances favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY20 Budget	Feb YTD Actual	Feb YTD FY19	Feb YTD % Budget	FY19 YTD % Actual	FY20 Projected	Feb YTD % Fcst	Δ to Budget
100 City Council	162,672	69,713	56,927	42.9%	64.7%	181,180	38.5%	(18,508)
105 Mayor	317,111	228,292	210,391	72.0%	71.6%	317,303	71.9%	(192)
110 Corporation Counsel	466,368	237,216	242,476	50.9%	56.1%	465,596	50.9%	773
115 Personnel Department	170,585	111,345	106,246	65.3%	63.9%	169,336	65.8%	1,249
120 Telephone Administration	320,000	124,521	129,017	38.9%	57.7%	320,000	38.9%	-
125 City Clerk	266,278	223,995	197,413	84.1%	64.3%	314,843	71.1%	(48,565)
130 Registrar Of Voters	137,002	86,512	112,210	63.1%	77.5%	135,993	63.6%	1,009
165 Probate Court	8,020	4,867	4,412	60.7%	61.6%	7,056	69.0%	964
190 Planning & Development	968,935	514,548	577,703	53.1%	64.1%	860,269	59.8%	108,666
<b>Central Government Total</b>	<b>2,816,971</b>	<b>1,601,007</b>	<b>1,636,793</b>	<b>56.8%</b>	<b>63.8%</b>	<b>2,771,576</b>	<b>57.8%</b>	<b>45,395</b>
200 Treasurer	7,600	5,067	5,067	66.7%	66.7%	7,600	66.7%	-
210 Comptroller	1,134,370	700,331	656,394	61.7%	60.8%	1,159,421	60.4%	(25,051)
220 Central Services	750,933	490,105	542,788	65.3%	71.6%	748,097	65.5%	2,836
230 Assessment	447,888	287,097	272,150	64.1%	61.1%	441,827	65.0%	6,061
240 Tax Collector	429,004	268,498	249,194	62.6%	61.3%	415,225	64.7%	13,779
<b>Finance Total</b>	<b>2,769,795</b>	<b>1,751,099</b>	<b>1,725,592</b>	<b>63.2%</b>	<b>64.0%</b>	<b>2,772,170</b>	<b>63.2%</b>	<b>(2,375)</b>
300 Emergency Report System I	1,906,271	992,183	964,383	52.0%	54.0%	1,921,265	51.6%	(14,994)
310 Police Department	13,491,535	8,956,961	8,575,037	66.4%	65.8%	13,487,107	66.4%	4,428
320 Animal Control	283,566	151,887	171,334	53.6%	65.3%	255,258	59.5%	28,308
330 Civil Preparedness	14,198	10,991	6,000	77.4%	66.7%	16,241	67.7%	(2,043)
<b>Public Service Total</b>	<b>15,695,570</b>	<b>10,112,023</b>	<b>9,716,754</b>	<b>64.4%</b>	<b>64.4%</b>	<b>15,679,871</b>	<b>64.5%</b>	<b>15,699</b>
400 Public Works Administration	604,341	277,811	240,349	46.0%	51.5%	595,787	46.6%	8,554
410 Engineering	339,311	138,263	74,290	40.7%	62.9%	265,844	52.0%	73,467
440 Central Garage	1,323,141	754,479	631,401	57.0%	59.8%	1,319,555	57.2%	3,586
450 Solid Waste	3,215,901	2,079,473	2,015,145	64.7%	63.1%	3,215,914	64.7%	(13)
460 Building & Ground Maintena	1,243,881	818,213	719,238	65.8%	57.8%	1,257,865	65.0%	(13,984)
470 Highways & Parks	4,038,581	2,592,902	2,261,511	64.2%	56.6%	3,927,361	66.0%	111,220
<b>Public Works Total</b>	<b>10,765,156</b>	<b>6,661,140</b>	<b>5,941,934</b>	<b>61.9%</b>	<b>59.0%</b>	<b>10,582,326</b>	<b>62.9%</b>	<b>182,830</b>
500 Human Resources	279,237	170,158	159,811	60.9%	62.8%	275,634	61.7%	3,603
510 Elderly Services	441,772	249,351	309,627	56.4%	60.9%	437,286	57.0%	4,486
520 Parks & Recreation	878,548	515,404	539,559	58.7%	62.0%	821,157	62.8%	57,391
530 Health Department	344,438	207,341	210,990	60.2%	69.6%	322,892	64.2%	21,546
<b>Health &amp; Human Services Total</b>	<b>1,943,995</b>	<b>1,142,253</b>	<b>1,219,986</b>	<b>58.8%</b>	<b>63.0%</b>	<b>1,856,968</b>	<b>61.5%</b>	<b>87,027</b>
600 Library	1,421,000	1,014,000	1,140,750	71.4%	73.8%	1,421,000	71.4%	-
800 City Insurance	800,977	632,142	621,075	78.9%	68.5%	800,977	78.9%	-
810 Employee Benefits	17,999,404	11,289,646	11,611,988	62.7%	76.2%	16,815,727	67.1%	1,183,677
820 Debt Service	18,873,827	17,773,839	18,132,450	94.2%	95.8%	18,873,827	94.2%	-
830 C-Med	42,179	19,791	42,179	46.9%	100.0%	42,179	46.9%	-
900 Unallocated Expenses	(168,460)	294,967	379,772	-175.1%	82.7%	1,085,551	27.2%	(1,254,011)
<b>Other Total</b>	<b>38,968,927</b>	<b>31,024,386</b>	<b>31,928,213</b>	<b>79.6%</b>	<b>86.0%</b>	<b>39,039,261</b>	<b>79.5%</b>	<b>(70,334)</b>
<b>Total City Departments</b>	<b>72,960,414</b>	<b>52,291,909</b>	<b>52,169,272</b>	<b>71.7%</b>	<b>75.1%</b>	<b>72,702,173</b>	<b>71.9%</b>	<b>258,241</b>
Board of Education	89,960,421	51,558,528	54,877,871	57.3%	61.0%	89,614,757	57.5%	345,664
<b>Total General Fund Expenses</b>	<b>162,920,835</b>	<b>103,850,436</b>	<b>107,047,143</b>	<b>63.7%</b>	<b>67.1%</b>	<b>162,316,929</b>	<b>64.0%</b>	<b>603,906</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**SUB CATEGORY EXPENDITURE REPORT**  
**February 2020**

Variiances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Feb YTD	Feb YTD	Feb YTD	FY19 YTD	FY20	Feb YTD	
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,522,254	13,022,482	12,522,848	63.5%	64.8%	19,627,460	66.3%	894,794
Part Time	915,626	576,560	554,045	63.0%	67.2%	930,716	61.9%	(15,090)
Overtime	1,879,682	1,617,050	1,386,985	86.0%	72.4%	2,018,589	80.1%	(138,907)
Longevity	654,950	392,567	451,014	59.9%	61.2%	654,950	59.9%	-
Fringe Reimbursements	1,138,200	714,358	787,347	62.8%	66.7%	1,136,146	62.9%	2,054
Other Personnel Services	334,871	170,701	155,633	51.0%	74.2%	261,723	65.2%	73,148
<b>51 Personnel Services</b>	<b>25,445,583</b>	<b>16,493,719</b>	<b>15,857,872</b>	<b>64.8%</b>	<b>65.5%</b>	<b>24,629,586</b>	<b>67.0%</b>	<b>815,997</b>
Advertising	48,875	28,419	28,356	58.1%	59.7%	51,825	54.8%	(2,950)
Building Maintenance	56,350	94,784	39,093	168.2%	62.5%	102,254	92.7%	(45,904)
Copier Machine & Rental	49,000	21,937	23,894	44.8%	52.7%	49,000	44.8%	-
Electricity	1,242,000	788,086	537,646	63.5%	54.8%	1,249,135	63.1%	(7,135)
Equipment Repair and Maintenance	70,750	56,816	62,016	80.3%	73.7%	70,750	80.3%	-
Financial Services	195,000	164,610	158,415	84.4%	52.7%	225,383	73.0%	(30,383)
Legal Services	153,000	28,704	49,676	18.8%	34.7%	153,000	18.8%	-
Maintenance Services	653,097	403,201	451,728	61.7%	70.8%	653,097	61.7%	-
Town Aid Road & Tree Manintenance	484,000	228,555	182,472	47.2%	50.1%	502,204	45.5%	(18,204)
Training	36,730	36,094	24,744	98.3%	47.7%	45,400	79.5%	(8,670)
Trash Pickup, Tip Fees & Recycling	3,195,800	2,066,103	2,005,600	64.7%	63.1%	3,190,214	64.8%	5,586
Water	33,000	15,867	11,909	48.1%	47.4%	33,678	47.1%	(678)
Uniforms	185,832	188,474	158,584	101.4%	89.1%	240,690	78.3%	(54,858)
Other Contractual Services	1,125,854	677,424	663,661	60.2%	57.6%	1,158,746	58.5%	(32,892)
<b>52 Contractual Services</b>	<b>7,529,288</b>	<b>4,799,073</b>	<b>4,397,793</b>	<b>63.7%</b>	<b>60.6%</b>	<b>7,725,377</b>	<b>62.1%</b>	<b>(196,089)</b>
Motor Vehicle Parts	245,000	150,249	153,352	61.3%	62.7%	245,000	61.3%	-
Construction Supplies	65,000	62,780	17,975	96.6%	20.8%	65,000	96.6%	-
Office Supplies	64,868	45,979	44,670	70.9%	69.2%	71,629	64.2%	(6,761)
Other Supplies & Materials	263,243	106,725	84,013	40.5%	49.1%	263,243	40.5%	-
<b>53 Supplies &amp; Materials</b>	<b>638,111</b>	<b>365,733</b>	<b>300,011</b>	<b>57.3%</b>	<b>53.0%</b>	<b>644,872</b>	<b>56.7%</b>	<b>(6,761)</b>
Health & General Liability Insurance	12,279,949	7,377,845	7,982,091	60.1%	74.6%	11,390,955	64.8%	888,994
FICA	1,408,018	948,496	896,213	67.4%	68.7%	1,430,773	66.3%	(22,755)
Pension	3,679,203	2,442,181	2,236,784	66.4%	75.2%	3,386,799	72.1%	292,404
Workers Compensation	1,500,000	1,080,993	1,005,360	72.1%	74.8%	1,500,000	72.1%	-
Debt Service	18,214,952	17,320,952	17,654,533	95.1%	97.0%	18,214,952	95.1%	-
Debt Service (Water Purification)	658,875	452,888	477,917	68.7%	66.7%	658,875	68.7%	-
Other Fixed Charges	248,879	86,078	140,761	34.6%	62.6%	448,879	19.2%	(200,000)
<b>54 Fixed Charges</b>	<b>37,989,876</b>	<b>29,709,433</b>	<b>30,393,660</b>	<b>78.2%</b>	<b>85.7%</b>	<b>37,031,233</b>	<b>80.2%</b>	<b>958,643</b>
Capital Outlay	99,266	45,934	25,189	46.3%	51.9%	99,266	46.3%	-
<b>55 Capital Outlay</b>	<b>99,266</b>	<b>45,934</b>	<b>25,189</b>	<b>46.3%</b>	<b>51.9%</b>	<b>99,266</b>	<b>46.3%</b>	<b>-</b>
Contingency Services	225,000	18,387	250,000	8.2%	100.0%	225,000	8.2%	-
Other Contingency	(4,660)	365,601	152,275	-7845.5%	68.5%	1,249,351	29.3%	(1,254,011)
<b>56 Other/Contingency</b>	<b>220,340</b>	<b>383,988</b>	<b>402,275</b>	<b>174.3%</b>	<b>85.2%</b>	<b>1,474,351</b>	<b>26.0%</b>	<b>(1,254,011)</b>
Fuel	450,000	188,733	190,566	41.9%	59.3%	463,328	40.7%	(13,328)
Telephone	464,150	239,501	236,325	51.6%	57.8%	510,360	46.9%	(46,210)
Gas Heat	123,800	65,797	365,580	53.1%	49.4%	123,800	53.1%	-
<b>Total City Departments</b>	<b>72,960,414</b>	<b>52,291,909</b>	<b>52,169,272</b>	<b>71.7%</b>	<b>75.1%</b>	<b>72,702,173</b>	<b>71.9%</b>	<b>258,241</b>
Salaries	52,370,421	29,334,526	29,514,648	56.0%	57.2%	52,027,322	56.4%	343,099
Health Insurance	14,105,092	9,009,685	9,461,605	63.9%	72.9%	13,922,143	64.7%	182,949
Benefits & Fixed Charges	4,110,714	2,227,952	2,613,298	54.2%	70.4%	3,799,025	58.6%	311,689
Tuition	7,939,386	3,528,681	4,375,868	44.4%	47.1%	8,439,386	41.8%	(500,000)
Student Transportation	5,006,320	3,417,102	3,381,612	68.3%	57.2%	5,132,032	66.6%	(125,712)
Operation of Plant	3,847,829	2,348,213	3,554,314	61.0%	96.9%	3,754,540	62.5%	93,289
Purchased Services	1,161,159	549,263	794,864	47.3%	53.8%	1,120,809	49.0%	40,350
Instruction	1,419,500	1,143,107	1,181,662	80.5%	90.4%	1,419,500	80.5%	-
<b>Board of Education</b>	<b>89,960,421</b>	<b>51,558,528</b>	<b>54,877,871</b>	<b>57.3%</b>	<b>61.0%</b>	<b>89,614,757</b>	<b>57.5%</b>	<b>345,664</b>
<b>Total General Fund Expenses</b>	<b>162,920,835</b>	<b>103,850,436</b>	<b>107,047,143</b>	<b>63.7%</b>	<b>67.1%</b>	<b>162,316,929</b>	<b>64.0%</b>	<b>603,906</b>

Note : YTD actuals exclude encumbrances



**CITY OF WEST HAVEN**  
**BOARD OF EDUCATION EXPENDITURE REPORT**  
**February 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Feb YTD	Feb YTD	Feb YTD	FY19 YTD	FY20	Feb YTD	
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	1,269,575	1,256,417	54.0%	57.6%	2,350,120	54.0%	-
Teachers - Classroom	27,356,996	15,016,031	15,076,549	54.9%	55.8%	27,341,898	54.9%	15,098
Teachers - Special Education	5,922,487	3,295,252	3,418,532	55.6%	55.5%	5,916,656	55.7%	5,831
Teachers - Special Area	3,405,682	1,841,043	2,001,378	54.1%	57.2%	3,395,200	54.2%	10,482
Teachers - Substitutes/Interns	689,815	264,832	319,793	38.4%	53.4%	633,188	41.8%	56,627
Teacher Aides	2,992,839	1,870,875	1,860,476	62.5%	64.2%	2,987,624	62.6%	5,215
Pupil Services	1,565,854	968,725	935,716	61.9%	59.8%	1,575,461	61.5%	(9,607)
Clerical	1,551,638	1,033,846	1,113,339	66.6%	68.3%	1,489,544	69.4%	62,094
School Nurses	1,030,163	483,298	563,639	46.9%	56.3%	1,008,948	47.9%	21,215
Coordinators/Directors	1,064,632	589,912	601,786	55.4%	60.2%	1,053,902	56.0%	10,730
Custodial / Maintenance	3,006,539	1,735,988	1,762,561	57.7%	63.7%	2,872,315	60.4%	134,224
Lunch Aides	300,000	196,889	195,318	65.6%	64.4%	295,614	66.6%	4,386
Para Subs-Instructional Aides	105,000	146,708	128,883	139.7%	150.7%	100,000	146.7%	5,000
Homebound	125,000	38,675	19,817	30.9%	31.9%	62,019	62.4%	62,981
Detached Worker	98,261	43,034	90,052	43.8%	67.6%	79,127	54.4%	19,134
Athletic Coaches	200,417	68,046	102,808	34.0%	62.9%	165,000	41.2%	35,417
Adult Education	150,000	66,566	67,584	44.4%	45.3%	150,000	44.4%	-
Severance Pay	300,000	405,230	-	135.1%	0.0%	405,230	100.0%	(105,230)
Student Activity Advisors	154,978	-	-	0.0%	0.0%	145,476	0.0%	9,502
<b>Salaries</b>	<b>52,370,421</b>	<b>29,334,526</b>	<b>29,514,648</b>	<b>56.0%</b>	<b>57.2%</b>	<b>52,027,322</b>	<b>56.4%</b>	<b>343,099</b>
Health Insurance	14,105,092	9,009,685	9,461,605	63.9%	72.9%	13,922,143	64.7%	182,949
Medicare Only - Taxes	881,908	457,047	449,367	51.8%	54.1%	876,605	52.1%	5,303
Social Security	764,786	415,986	457,129	54.4%	65.1%	749,246	55.5%	15,540
Property & Liability Insurance	525,000	487,606	531,108	92.9%	86.6%	525,000	92.9%	-
Worker's Compensation	1,050,000	398,318	668,434	37.9%	80.3%	832,378	47.9%	217,622
Retirement Contributions	477,407	203,274	231,320	42.6%	63.0%	455,012	44.7%	22,395
Life Insurance	187,913	130,317	184,327	69.3%	74.2%	187,500	69.5%	413
Travel / Convention / Dues	77,200	103,327	46,650	133.8%	79.2%	102,784	100.5%	(25,584)
Other Benefits & Fixed Charges	146,500	32,077	44,963	21.9%	79.9%	70,500	45.5%	76,000
<b>Benefits &amp; Fixed Charges</b>	<b>18,215,806</b>	<b>11,237,637</b>	<b>12,074,903</b>	<b>61.7%</b>	<b>72.3%</b>	<b>17,721,168</b>	<b>63.4%</b>	<b>494,638</b>
<b>Tuition</b>	<b>7,939,386</b>	<b>3,528,681</b>	<b>4,375,868</b>	<b>44.4%</b>	<b>47.1%</b>	<b>8,439,386</b>	<b>41.8%</b>	<b>(500,000)</b>
Bus Service	3,257,312	2,003,038	1,965,050	61.5%	55.2%	3,221,812	62.2%	35,500
Transportation - Phys. Handicapped	1,341,539	1,164,770	1,178,092	86.8%	60.6%	1,521,314	76.6%	(179,775)
Transportation - Regional VOC	302,012	173,042	173,042	57.3%	60.0%	288,406	60.0%	13,606
Transportation - Student Activities	105,457	76,251	65,427	72.3%	54.4%	100,500	75.9%	4,957
<b>Student Transportation</b>	<b>5,006,320</b>	<b>3,417,102</b>	<b>3,381,612</b>	<b>68.3%</b>	<b>57.2%</b>	<b>5,132,032</b>	<b>66.6%</b>	<b>(125,712)</b>
Site Repairs & Improvements	675,000	677,432	1,793,230	100.4%	162.6%	700,000	96.8%	(25,000)
Electricity	1,058,733	673,536	802,452	63.6%	73.4%	1,093,300	61.6%	(34,567)
Heating	664,487	194,324	274,477	29.2%	55.3%	550,500	35.3%	113,987
Water	103,919	67,294	61,555	64.8%	81.0%	100,500	67.0%	3,419
Telephone & Communications	364,178	113,300	161,426	31.1%	84.2%	360,500	31.4%	3,678
Building Security	388,740	251,390	282,646	64.7%	62.4%	388,740	64.7%	-
Solid Waste / Recycling	220,833	169,347	158,555	76.7%	71.2%	220,500	76.8%	333
Supplies & Equipment	321,939	200,481	18,832	62.3%	63.2%	295,500	67.8%	26,439
Other Expenses	50,000	1,110	1,140	2.2%	64.6%	45,000	2.5%	5,000
<b>Operation of Plant</b>	<b>3,847,829</b>	<b>2,348,213</b>	<b>3,554,314</b>	<b>61.0%</b>	<b>96.9%</b>	<b>3,754,540</b>	<b>62.5%</b>	<b>93,289</b>
Photocopy Services	269,809	169,630	399,541	62.9%	72.3%	269,809	62.9%	-
Consultant Services	260,000	230,859	245,435	88.8%	75.3%	260,000	88.8%	-
Police And Fire	75,000	3,089	7,910	4.1%	2.1%	70,000	4.4%	5,000
Printing / Postage / Supplies	119,300	42,519	94,314	35.6%	78.3%	95,500	44.5%	23,800
Other Services	437,050	103,167	47,664	23.6%	43.8%	425,500	24.2%	11,550
<b>Purchased Services</b>	<b>1,161,159</b>	<b>549,263</b>	<b>794,864</b>	<b>47.3%</b>	<b>53.8%</b>	<b>1,120,809</b>	<b>49.0%</b>	<b>40,350</b>
<b>Instruction</b>	<b>1,419,500</b>	<b>1,143,107</b>	<b>1,181,662</b>	<b>80.5%</b>	<b>90.4%</b>	<b>1,419,500</b>	<b>80.5%</b>	<b>-</b>
<b>Board of Education</b>	<b>89,960,421</b>	<b>51,558,528</b>	<b>54,877,871</b>	<b>57.3%</b>	<b>61.0%</b>	<b>89,614,757</b>	<b>57.5%</b>	<b>345,664</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**Summary of Revenues and Expenditures**  
**February 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY20 Budget	Feb YTD Actual	FY19 Projected	Feb YTD FY19	Feb YTD % Budget	FY19 YTD % Actual	Projected FY20	Feb YTD % Fcst	Δ to Budget	
<b>REVENUE</b>										
41 Property Taxes	99,215,707	94,684,666	96,894,415	92,480,853	95.4%	95.4%	98,704,112	95.9%	(511,595)	
41 Property Taxes (Lien Sale)	-	-	-	-			-		-	
42 Licenses & Permits	1,791,424	1,013,157	1,961,408	1,256,754	56.6%	64.1%	1,970,353	51.4%	178,929	
43 Fines And Penalties	200,750	171,145	286,947	181,691	85.3%	63.3%	301,213	56.8%	100,463	
44 Revenue From Use Of Money	101,250	312,255	403,514	224,004	308.4%	55.5%	320,211	97.5%	218,961	
45 Fed/State Grants - Non MARB	53,151,809	28,706,364	53,241,754	28,991,022	54.0%	54.5%	53,173,505	54.0%	21,696	
46 Charges For Services	1,143,674	666,886	1,205,512	661,474	58.3%	54.9%	1,176,308	56.7%	32,634	
47 Other Revenues	1,791,804	1,075,195	2,118,500	1,457,727	60.0%	68.8%	1,750,716	61.4%	(41,088)	
48 Other Financing Sources	1,408,875	1,109,575	1,525,141	1,063,700	78.8%	69.7%	1,408,875	78.8%	-	
<b>Total Operational Revenues</b>	<b>158,805,293</b>	<b>127,739,242</b>	<b>157,637,192</b>	<b>126,317,225</b>	<b>80.4%</b>	<b>80.1%</b>	<b>158,805,293</b>	<b>80.4%</b>	<b>(0)</b>	
48 Bond Proceeds	-	-	-	-			-		-	
45 Fed/State Grants - MARB	4,115,542	-	4,000,000	250,000	0.0%	6.3%	4,115,542	0.0%	-	
<b>Total Revenue</b>	<b>162,920,835</b>	<b>127,739,242</b>	<b>161,637,192</b>	<b>126,567,225</b>	<b>78.4%</b>	<b>78.3%</b>	<b>162,920,835</b>	<b>78.4%</b>	<b>(0)</b>	
<b>EXPENDITURES</b>										
Central Government	2,816,971	1,601,007	2,564,316	1,636,793	56.8%	63.8%	2,771,576	57.8%	45,395	
Finance	2,769,795	1,751,099	2,697,794	1,725,592	63.2%	64.0%	2,772,170	63.2%	(2,375)	
Public Service	15,695,570	10,112,023	15,097,032	9,716,754	64.4%	64.4%	15,679,871	64.5%	15,699	
Public Works	10,765,156	6,661,140	10,073,486	5,941,934	61.9%	59.0%	10,582,326	62.9%	182,830	
Health & Human Services	1,943,995	1,142,253	1,935,228	1,219,986	58.8%	63.0%	1,856,968	61.5%	87,027	
City Insurance	800,977	632,142	906,371	621,075	78.9%	68.5%	800,977	78.9%	-	
Employee Benefits	17,999,404	11,289,646	15,238,746	11,611,988	62.7%	76.2%	16,815,727	67.1%	1,183,677	
Debt Service	18,873,827	17,773,839	18,926,611	18,132,450	94.2%	95.8%	18,873,827	94.2%	-	
Library / Other	1,463,179	1,033,791	1,588,179	1,182,929	70.7%	74.5%	1,463,179	70.7%	-	
Contingency Services	225,000	18,387	250,000	250,000	8.2%	100.0%	225,000	8.2%	-	
Other Contingency	(393,460)	276,580	209,393	129,772	-70.3%	62.0%	860,551	32.1%	(1,254,011)	
Deficit Reduction	-	-	-	-			-		-	
<b>Total City Departments</b>	<b>72,960,414</b>	<b>52,291,909</b>	<b>69,487,155</b>	<b>52,169,272</b>	<b>71.7%</b>	<b>75.1%</b>	<b>72,702,173</b>	<b>71.9%</b>	<b>258,241</b>	
Board of Education	89,960,421	51,558,528	89,941,197	54,877,871	57.3%	61.0%	89,614,757	57.5%	345,664	
<b>Total Expenditures</b>	<b>162,920,835</b>	<b>103,850,436</b>	<b>159,428,352</b>	<b>107,047,143</b>	<b>63.7%</b>	<b>67.1%</b>	<b>162,316,929</b>	<b>64.0%</b>	<b>603,906</b>	
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>23,888,805</b>	<b>2,208,840</b>	<b>19,520,082</b>			<b>603,906</b>		<b>603,906</b>	

II) West Haven Sewer Fund

**SEWER FUND : Revenue Comparisons FY17-FY20**

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	11.123	95.30%	11.363	94.75%	11.038	94.66%	10.991	95.00%
Fed/State Grants - Non MARB	0.017	100.00%	0.141	100.00%	0.009	100.00%	-	
Other Revenues	0.339	89.66%	0.209	84.24%	0.149	65.51%	0.230	59.53%
	<b>11.479</b>	<b>95.12%</b>	<b>11.712</b>	<b>94.60%</b>	<b>11.195</b>	<b>94.11%</b>	<b>11.221</b>	<b>93.85%</b>

**SEWER FUND : Cost Comparisons FY17-FY20**

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.423	61.87%	1.405	64.34%	1.396	63.67%	1.566	63.86%
Capital Outlay	1.568	65.67%	1.708	70.63%	1.715	72.85%	1.758	67.40%
Electricity/Gas/Water	0.590	44.91%	0.761	56.70%	0.790	59.39%	0.549	47.93%
Debt Service	1.011	100.00%	0.815	100.00%	0.717	100.00%	0.659	100.00%
Contractual Services	0.894	76.04%	0.804	68.63%	0.442	50.63%	0.514	56.04%
Other Fixed Charges	0.499	58.05%	0.603	61.05%	0.462	43.27%	0.577	66.15%
Supplies & Materials	0.530	63.65%	0.672	71.95%	0.643	66.36%	0.614	56.77%
Health Ins. & Pension	0.073	56.99%	0.052	46.15%	0.087	42.15%	0.057	28.42%
Other/Contingency	0.463	85.02%	0.363	65.08%	0.474	66.47%	0.500	47.47%
Fuel	0.008	37.77%	0.010	55.54%	0.014	61.31%	0.006	24.36%
Telephone	0.007	59.68%	0.006	86.72%	0.001	52.69%	0.001	59.42%
	<b>7.066</b>	<b>66.75%</b>	<b>7.199</b>	<b>68.25%</b>	<b>6.741</b>	<b>64.52%</b>	<b>6.801</b>	<b>61.74%</b>

After 8 months Sewer Fund revenues are projected to be higher than budget due to a higher than expected Nitrogen Credit. Expenses are projected to be \$780k lower than budget resulting in a currently projected surplus for the year of \$939k.

**WEST HAVEN SEWER  
SUB CATEGORY EXPENDITURE REPORT  
February 2020**

	Feb YTD			Feb YTD		
	FY20 Budget	Actual	% Budget	FY19 Actual	Actual	% Actual
Regular Wages	1,918,711	1,143,158	59.6%	1,670,890	1,047,875	62.7%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	490,000	421,858	86.1%	519,734	346,913	66.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	900	60.0%	1,200	750	62.5%
<b>51 Personnel Services</b>	<b>2,410,211</b>	<b>1,565,916</b>	<b>65.0%</b>	<b>2,191,824</b>	<b>1,395,538</b>	<b>63.7%</b>
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	463,190	38.6%	1,190,316	702,690	59.0%
Equipment Repair and Maintenance	220,000	53,383	24.3%	121,668	40,395	33.2%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	25,913	32.4%	50,883	38,705	76.1%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	6,922	46.1%	14,533	7,555	52.0%
Water	190,000	69,311	36.5%	105,289	69,260	65.8%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	372,395	55.3%	630,386	300,013	47.6%
<b>52 Contractual Services</b>	<b>2,434,166</b>	<b>1,046,279</b>	<b>43.0%</b>	<b>2,168,241</b>	<b>1,213,783</b>	<b>56.0%</b>
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,168,000	613,903	52.6%	968,559	642,781	66.4%
<b>53 Supplies &amp; Materials</b>	<b>1,168,000</b>	<b>613,903</b>	<b>52.6%</b>	<b>968,559</b>	<b>642,781</b>	<b>66.4%</b>
Health & General Liability Insurance	200,000	56,845	28.4%	206,119	86,872	42.1%
FICA	175,374	106,230	60.6%	154,639	102,150	66.1%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	16,051	32.1%	23,738	16,503	69.5%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	658,876	658,875	100.0%	716,700	716,700	100.0%
Other Fixed Charges	665,318	455,073	68.4%	890,466	343,847	38.6%
<b>54 Fixed Charges</b>	<b>1,749,568</b>	<b>1,293,074</b>	<b>73.9%</b>	<b>1,991,662</b>	<b>1,266,072</b>	<b>63.6%</b>
Capital Outlay	2,857,987	1,758,211	61.5%	2,354,463	1,715,176	72.8%
<b>55 Capital Outlay</b>	<b>2,857,987</b>	<b>1,758,211</b>	<b>61.5%</b>	<b>2,354,463</b>	<b>1,715,176</b>	<b>72.8%</b>
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,075,000	499,850	46.5%	713,814	474,475	66.5%
<b>56 Other/Contingency</b>	<b>1,075,000</b>	<b>499,850</b>	<b>46.5%</b>	<b>713,814</b>	<b>474,475</b>	<b>66.5%</b>
Fuel	25,000	6,091	24.4%	22,879	14,027	61.3%
<b>57 Fuel</b>	<b>25,000</b>	<b>6,091</b>	<b>24.4%</b>	<b>22,879</b>	<b>14,027</b>	<b>61.3%</b>
Telephone	12,000	1,312	10.9%	2,023	1,066	52.7%
<b>58 Telephone</b>	<b>12,000</b>	<b>1,312</b>	<b>10.9%</b>	<b>2,023</b>	<b>1,066</b>	<b>52.7%</b>
Gas Heat	66,000	16,810	25.5%	35,231	18,488	52.5%
<b>59 Other Utilities</b>	<b>66,000</b>	<b>16,810</b>	<b>25.5%</b>	<b>35,231</b>	<b>18,488</b>	<b>52.5%</b>
Deficit Reduction	-	-	0.0%	-	-	0.0%
<b>69 Deficit Reduction</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total City Departments</b>	<b>11,797,932</b>	<b>6,801,446</b>	<b>57.6%</b>	<b>10,448,695</b>	<b>6,741,404</b>	<b>64.5%</b>

*Note : YTD actuals exclude encumbrances*

**WEST HAVEN SEWER**  
**Summary of Revenues and Expenditures**  
**February 2020**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>					<b>FORECAST</b>				
	FY20	Feb YTD Budget	Actual	FY19 Actual	Feb YTD FY19	Feb YTD % Budget	FY19 YTD % Actual	Projected FY20	Feb YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
45 Fed/State Grants - Non MARB		-	-	8,690	8,690		100.0%	-		-
46 Charges For Services	11,571,507	10,990,952	11,660,529	11,037,903	95.0%	94.7%	11,569,438	95.0%	(2,069)	
47 Other Revenues	226,425	230,059	226,740	148,527	101.6%	65.5%	386,484	59.5%	160,059	
<b>Total Revenue</b>	<b>11,797,932</b>	<b>11,221,011</b>	<b>11,895,959</b>	<b>11,195,121</b>	<b>95.1%</b>	<b>94.1%</b>	<b>11,955,922</b>	<b>93.9%</b>	<b>157,990</b>	
<b>EXPENDITURES</b>										
Personnel Services	2,410,211	1,565,916	2,191,824	1,395,538	65.0%	63.7%	2,452,133	63.9%	(41,922)	
Electricity/Gas/Water	1,456,000	549,311	1,330,837	790,438	37.7%	59.4%	1,146,000	47.9%	310,000	
Other Contractual Services	1,044,166	513,778	872,635	441,833	49.2%	50.6%	916,818	56.0%	127,348	
Supplies & Materials	1,168,000	613,903	968,559	642,781	52.6%	66.4%	1,081,442	56.8%	86,558	
Health & General Liability Insurance	200,000	56,845	206,119	86,872	28.4%	42.1%	200,000	28.4%	-	
Pension	-	-	-	-			-		-	
Debt Service	658,876	658,875	716,700	716,700	100.0%	100.0%	658,875	100.0%	1	
Other Fixed Charges	890,692	577,354	1,068,843	462,499	64.8%	43.3%	872,826	66.1%	17,867	
Capital Outlay	2,857,987	1,758,211	2,354,463	1,715,176	61.5%	72.8%	2,608,730	67.4%	249,257	
Other Contingency	1,075,000	499,850	713,814	474,475	46.5%	66.5%	1,053,050	47.5%	21,950	
Fuel	25,000	6,091	22,879	14,027	24.4%	61.3%	25,000			
Telephone	12,000	1,312	2,023	1,066	10.9%	52.7%	2,208	59.4%	9,792	
Deficit Reduction	-	-	-	-			-		-	
<b>Total Expenditures</b>	<b>11,797,932</b>	<b>6,801,446</b>	<b>10,448,695</b>	<b>6,741,404</b>	<b>57.6%</b>	<b>64.5%</b>	<b>11,017,081</b>	<b>61.7%</b>	<b>780,851</b>	
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>4,419,565</b>	<b>1,447,264</b>	<b>4,453,716</b>		<b>307.7%</b>	<b>938,840</b>			

III) Allingtown Fire Department

**AFD : Revenue Comparisons FY17-FY20**

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	5.064	96.50%	5.784	96.63%	6.722	94.88%	6.923	96.41%
Licenses & Permits	0.003	8.65%	0.007	3.31%	0.111	82.72%	0.078	100.00%
Revenue From Use Of Money	-		0.004	100.00%	0.000	100.00%	-	0.00%
Fed/State Grants - Non MARB	0.921	95.32%	0.414	93.85%	0.198	100.00%	0.220	100.00%
Charges For Services	0.002	15.02%	0.001	10.43%	0.004	34.19%	0.010	100.00%
Other Revenues	0.031	22.92%	0.126	87.15%	0.027	8.21%	0.017	12.28%
	<b>6.021</b>	<b>94.09%</b>	<b>6.335</b>	<b>93.38%</b>	<b>7.062</b>	<b>91.09%</b>	<b>7.249</b>	<b>94.93%</b>

**AFD : Cost Comparisons FY17-FY20**

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.788	69.24%	1.406	62.22%	1.286	64.27%	1.345	64.79%
Health Ins. & Pension	1.985	69.08%	2.002	64.53%	2.394	67.66%	2.698	66.93%
Telephone	0.142	51.67%	0.138	54.13%	0.123	47.56%	0.149	48.55%
Other Fixed Charges	0.112	74.95%	0.102	77.64%	0.121	76.48%	0.108	58.46%
Electricity/Gas/Water	0.105	91.58%	0.177	94.01%	0.182	93.44%	0.186	88.08%
Other/Contingency	0.087	79.84%	0.024	44.67%	0.045	73.41%	0.000	0.04%
Other Contractual Svcs	0.091	77.14%	0.079	77.12%	0.053	47.79%	0.098	66.01%
Capital Outlay	0.019	18.07%	0.009	9.64%	0.009	8.67%	0.010	9.84%
Supplies & Materials	0.035	83.85%	0.034	92.86%	0.021	60.19%	0.026	71.48%
Fuel	0.003	51.19%	0.005	27.44%	0.004	31.72%	0.005	27.88%
	<b>4.365</b>	<b>68.52%</b>	<b>3.978</b>	<b>63.70%</b>	<b>4.237</b>	<b>65.50%</b>	<b>4.626</b>	<b>62.73%</b>

After 8 months Allingtown tax revenues continue to report higher than prior years as a result of the increased (supplemental) Mill Rate put into place last year. Revenue projections for the year are \$209k above budget driven by an unbudgeted \$160k for Motor Vehicle Cap . Expenses are higher than prior year driven by timing around pension contributions and are projected to be slightly above budget. Overall, the Allingtown Fire Department is projected to end the year with a \$262k surplus.

**ALLINGTOWN FIRE DEPARTMENT**  
**SUB CATEGORY EXPENDITURE REPORT**  
**February 2020**

	Feb YTD			Feb YTD		
	FY20 Budget	Actual	% Budget	FY19 Actual	Actual	% Actual
Regular Wages	1,683,170	1,045,705	62.1%	1,512,998	934,459	61.8%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	281,248	62.5%	444,590	309,918	69.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	4,000	17,604	440.1%	42,860	41,382	96.6%
Other Personnel Services	-	-	0.0%	-	-	0.0%
<b>51 Personnel Services</b>	<b>2,137,170</b>	<b>1,344,556</b>	<b>62.9%</b>	<b>2,000,447</b>	<b>1,285,758</b>	<b>64.3%</b>
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,205	18,674	183.0%	9,665	9,154	94.7%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	10,042	52.9%	16,035	10,090	62.9%
Equipment Repair and Maintenance	52,552	49,787	94.7%	34,925	25,925	74.2%
Financial Services	13,000	9,000	69.2%	27,200	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	25,000	5,297	21.2%	7,778	4,289	55.1%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Water	181,400	171,767	94.7%	167,171	166,550	99.6%
Uniforms	16,000	10,321	64.5%	8,919	7,729	86.7%
Other Contractual Services	23,169	4,879	21.1%	14,599	5,891	40.4%
<b>52 Contractual Services</b>	<b>340,326</b>	<b>279,767</b>	<b>82.2%</b>	<b>286,293</b>	<b>229,628</b>	<b>80.2%</b>
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	4,000	1,523	38.1%	5,949	3,888	65.3%
Other Supplies & Materials	33,000	24,924	75.5%	26,904	16,798	62.4%
<b>53 Supplies &amp; Materials</b>	<b>37,000</b>	<b>26,447</b>	<b>71.5%</b>	<b>32,853</b>	<b>20,686</b>	<b>63.0%</b>
Health & General Liability Insurance	1,780,273	1,007,481	56.6%	1,319,864	920,389	69.7%
FICA	65,000	37,657	57.9%	50,045	34,503	68.9%
Pension	2,251,000	1,690,489	75.1%	2,217,579	1,473,137	66.4%
Workers Compensation	150,000	70,714	47.1%	108,285	86,587	80.0%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
<b>54 Fixed Charges</b>	<b>4,246,273</b>	<b>2,806,341</b>	<b>66.1%</b>	<b>3,695,774</b>	<b>2,514,615</b>	<b>68.0%</b>
Capital Outlay	103,511	10,183	9.8%	97,179	8,618	8.9%
<b>55 Capital Outlay</b>	<b>103,511</b>	<b>10,183</b>	<b>9.8%</b>	<b>97,179</b>	<b>8,618</b>	<b>8.9%</b>
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	207,000	110	0.1%	57,265	45,065	78.7%
<b>56 Other/Contingency</b>	<b>207,000</b>	<b>110</b>	<b>0.1%</b>	<b>57,265</b>	<b>45,065</b>	<b>78.7%</b>
Fuel	18,000	5,019	27.9%	12,744	4,043	31.7%
Telephone	307,239	149,178	48.6%	258,437	123,072	47.6%
Gas Heat	11,000	4,402	40.0%	11,100	5,311	47.8%
Deficit Reduction	25,000	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>7,432,518</b>	<b>4,626,003</b>	<b>62.2%</b>	<b>6,452,093</b>	<b>4,236,795</b>	<b>65.7%</b>

*Note : YTD actuals exclude encumbrances*

**ALLINGTOWN FIRE DEPARTMENT**  
**Summary of Revenues and Expenditures**  
**February 2020**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>						<b>FORECAST</b>			
	FY20	Budget	Feb YTD Actual	FY19 Actual	Feb YTD FY19	Feb YTD % Budget	FY19 YTD % Actual	Projected FY20	Feb YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	7,151,957		6,923,417	7,085,050	6,722,119	96.8%	94.9%	7,181,458	96.4%	29,501
42 Licenses & Permits	75,000		78,397	134,525	111,275	104.5%	82.7%	78,397	100.0%	3,397
44 Revenue From Use Of Money	7,210		-	356	356	0.0%	100.0%	7,210	0.0%	-
45 Fed/State Grants - Non MARB	56,000		219,999	197,809	197,809	392.9%	100.0%	219,999	100.0%	163,999
46 Charges For Services	6,000		10,355	12,195	4,170	172.6%	34.2%	10,355	100.0%	4,355
47 Other Revenues	131,600		17,105	322,977	26,525	13.0%	8.2%	139,310	12.3%	7,710
<b>Total Revenue</b>	<b>7,427,767</b>		<b>7,249,274</b>	<b>7,752,913</b>	<b>7,062,254</b>	<b>97.6%</b>	<b>91.1%</b>	<b>7,636,729</b>	<b>94.9%</b>	<b>208,962</b>
<b>EXPENDITURES</b>										
Personnel Services	2,137,170		1,344,556	2,000,447	1,285,758	62.9%	64.3%	2,075,398	64.8%	61,772
Electricity/Gas/Water	211,400		186,211	194,306	181,951	88.1%	93.6%	211,400	88.1%	-
Other Contractual Services	139,926		97,957	103,087	52,988	70.0%	51.4%	148,395	66.0%	(8,469)
Supplies & Materials	37,000		26,447	32,853	20,686	71.5%	63.0%	37,000	71.5%	-
Health & General Liability Insurance	1,780,273		1,007,481	1,319,864	920,389	56.6%	69.7%	1,780,273	56.6%	-
Pension	2,251,000		1,690,489	2,217,579	1,473,137	75.1%	66.4%	2,251,000	75.1%	-
Debt Service	-		-	-	-			-		-
Other Fixed Charges	215,000		108,370	158,331	121,090	50.4%	76.5%	185,390	58.5%	29,610
Capital Outlay	103,511		10,183	97,179	8,618	9.8%	8.9%	103,511	9.8%	-
Other Contingency	207,000		110	57,265	45,065	0.1%	78.7%	232,000	0.0%	(25,000)
Fuel	18,000		5,019	12,744	4,043	27.9%	31.7%	18,000		
Telephone	307,239		149,178	258,437	123,072	48.6%	47.6%	307,239	48.6%	-
Deficit Reduction	25,000		-	-	-	0.0%		25,000	0.0%	-
<b>Total Expenditures</b>	<b>7,432,518</b>		<b>4,626,003</b>	<b>6,452,093</b>	<b>4,236,795</b>	<b>62.2%</b>	<b>65.7%</b>	<b>7,374,605</b>	<b>62.7%</b>	<b>57,913</b>
<b>Surplus / (Deficit)</b>	<b>(4,751)</b>		<b>2,623,271</b>	<b>1,300,820</b>	<b>2,825,459</b>	<b>-55215.9%</b>	<b>217.2%</b>	<b>262,124</b>		