

City of Hartford

FY2019

Monthly Financial Report to the  
Municipal Accountability Review  
Board



January 10, 2019

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

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City of Hartford - FY2019 General Fund Financial Report & Projection

MARB 1/10/19

Revenue Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (NOV)	FY2019 ACTUAL (NOV)	FY2019 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes <sup>1</sup>	(282,456,413)	(284,111,323)	(284,111,323)	(145,829,256)	(147,927,901)	(283,111,323)	1,000,000	52%
42 Licenses & Permits <sup>2</sup>	(6,065,824)	(5,671,406)	(5,671,406)	(2,626,064)	(2,974,616)	(5,771,406)	(100,000)	52%
43 Fines Forfeits & Penalties <sup>3</sup>	(149,601)	(190,000)	(190,000)	(70,354)	(103,798)	(190,000)	-	55%
44 Revenue from Money & Property <sup>4</sup>	(2,382,396)	(1,313,149)	(1,313,149)	(829,808)	(1,622,712)	(4,563,149)	(3,250,000)	124%
45 Intergovernmental Revenues <sup>5 16</sup>	(292,903,825)	(258,950,890)	(258,950,890)	(96,032,046)	(105,767,775)	(259,548,586)	(597,696)	41%
46 Charges For Services <sup>6</sup>	(3,647,518)	(2,929,483)	(2,929,483)	(1,727,693)	(1,615,145)	(2,854,483)	75,000	55%
47 Reimbursements <sup>7</sup>	(134,317)	(152,840)	(152,840)	(43,958)	(44,784)	(132,840)	20,000	29%
48 Other Revenues <sup>8</sup>	(1,313,009)	(238,650)	(238,650)	(482,541)	(359,748)	(400,000)	(161,350)	151%
53 Other Financing Sources <sup>9</sup>	(5,543,864)	(16,483,365)	(16,483,365)	(1,402,468)	(1,320,639)	(8,816,698)	7,666,667	8%
<b>Total Revenues<sup>17</sup></b>	<b>(594,596,768)</b>	<b>(570,041,106)</b>	<b>(570,041,106)</b>	<b>(249,044,187)</b>	<b>(261,737,119)</b>	<b>(565,388,485)</b>	<b>4,652,621</b>	<b>46%</b>

MARB 1/10/19

Expenditure Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (NOV)	FY2019 ACTUAL (NOV)	FY2019 PROJECTION	VARIANCE	% EXP.
Payroll <sup>10</sup>	102,266,638	108,197,525	108,378,891	39,795,174	39,797,347	102,171,158	6,207,733	37%
Benefits <sup>11</sup>	90,369,281	93,793,869	93,793,869	38,423,919	37,691,251	93,352,095	441,774	40%
Debt & Other Capital <sup>12 16</sup>	58,011,334	17,423,430	17,423,430	23,347,260	1,607,156	21,123,430	(3,700,000)	9%
Library <sup>13</sup>	8,100,000	8,150,000	8,150,000	3,375,000	620,278	1,483,333	6,666,667	8%
Metro Hartford Innovation Services	2,996,431	3,174,113	3,174,113	1,248,513	1,322,547	3,174,113	-	42%
Utilities	22,079,682	23,964,607	24,023,285	9,555,931	9,016,940	24,023,285	(0)	38%
Other Non-Personnel <sup>15</sup>	26,467,959	31,329,374	31,089,330	10,730,630	10,560,335	33,046,212	(1,956,882)	34%
Education <sup>14</sup>	283,943,410	284,008,188	284,008,188	90,143,435	87,157,021	284,605,884	(597,696)	31%
<b>Total Expenditures<sup>17</sup></b>	<b>594,234,736</b>	<b>570,041,106</b>	<b>570,041,106</b>	<b>216,619,862</b>	<b>187,772,875</b>	<b>562,979,511</b>	<b>7,061,595</b>	<b>33%</b>
<b>Revenues and Expenditures, Net</b>	<b>(362,032)</b>	<b>-</b>	<b>-</b>	<b>(32,424,326)</b>	<b>(73,964,244)</b>	<b>(2,408,974)</b>		
Council Approved Use of Fund Balance	-	-	-	-	-	-		
<b>Net Surplus/(Deficit)</b>	<b>362,032</b>	<b>-</b>	<b>-</b>	<b>32,424,326</b>	<b>73,964,244</b>	<b>2,408,974</b>		

<sup>1</sup> The General Property Tax revenue category is comprised of Current Year Levy, Prior Year Levy, Interest & Liens and Subsequent Lien Sales.  
 - Cumulative through November current year tax levy revenues are 2.77% higher than FY2018 and are projected to exceed budget assumptions.  
 - Prior year levy revenues, however, are projected to be potentially unfavorable by \$506K, which is expected to be offset by favorability in Current Year Tax levy revenues. Prior year levy revenues include adjustments for any appeals settled through the Board of Assessment or the court process. Total adjustments to prior year levy tax collections year to date are consistent with budget projections. However there are 311 parcels that are still being adjudicated through the court process. Based on historical experience, it is estimated that a 20% adjustment on assessment/taxes may occur. This is a critical area that is being monitored for budget impact and may be impacted by timing.  
 - Interest and liens collections through November are significantly more favorable than FY2018 by approximately \$606K.  
 - Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.  
 Overall a shortfall of \$99K is projecting for General Property Taxes and will continue to be monitored through the second quarter of the fiscal year.

<sup>2</sup> The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical and plumbing permits, food and milk dealer licenses. The budget was established with conservatism as compared to the historical trend/actuals of \$6.0M in FY2018, \$7.4M in FY2017, \$7.6M in FY2016 and \$6.4M in FY2015. A number of License and Permits fees were updated effective as of 08/06/18. FY2019 revenue is trending favorable to FY2018 through November. The projection has been adjusted by 100K.

<sup>3</sup> The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and is trending favorable to prior year.

<sup>4</sup> Revenue from Money and Property contains lease/rental and short-term investment income. Revenue is projected to exceed the Adopted Budget due to a more favorable interest rate environment. Additional 500K favorability has been recognized in November.

<sup>5</sup> The FY2019 Intergovernmental Revenues YTD primarily reflect the receipts of the \$105M in Municipal Aid revenues. FY2019 projections were revised by \$579K to reflect additional ECS funds from the State of CT for costs associated with increased enrollment due to displaced families from Puerto Rico.

<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 \$3.6M. This revenue line item is trending lower than prior year actuals and will continue to be monitored.

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

<sup>8</sup> Other Revenues will vary from year to year based on unanticipated items such as settlements and rebates. Due to an unbudgeted one-time settlement and revenues from fire and police trainings in FY2019, this revenue line item could potentially exceed the Adopted Budget and will continue to be monitored.

<sup>9</sup> The FY2019 projection for Other Financing Sources has been adjusted to reflect the following: 1) reduction in Special Police Private Duty job income of \$800K consistent with prior year actuals; 2) Stadium naming rights revenue was received in August, however there is a delay in DoNo PILOT revenues (\$200K) during the planning and development of the parcels surrounding the stadium and 3) Corporate contribution of \$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.

<sup>10</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$6.2M through November. The methodology of the full-time payroll projection (detailed in the appendix) reflects 19 weeks of actual payroll expenses with 33.2 weeks remaining. Vacancies are assumed to be refilled with 29.2 weeks remaining in the fiscal year. Police classes of approximately 22 Officers started in November and 32 Officers for March are projected. Vacancy and attrition savings of \$7.2M are offset by a projected shortfall of \$763K in OT and \$246K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

<sup>11</sup> The primary driver of favorability in Benefits is fringe reimbursements for Police and Fire grants.

<sup>12</sup> The FY2019 Adopted Budget for Debt & Other Capital is comprised of \$12.6M towards the City's CapEx plan, \$4.6M for Downtown North principal and interest, and \$180,436 for a Grant in Lieu of Taxes payment, for a total of \$17.423M. Debt is projected to be \$21.123M due to additional capital needs.

<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 5 months of the City's tax supported payment of \$96.0M. The \$188.0M ECS is recorded as the State allocation is received. The Education projection has increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

<sup>15</sup> Other Non-Personnel includes additional settlement expenses of \$2.9 million associated with stadium litigation and a \$289K expense for Storm Alfred, offset by a favorable \$1.2M expense credit for a Relocation case.

<sup>16</sup> Under the executed Contract Assistance agreement, \$48.57M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense recorded through November is approximately \$28.7M.

<sup>17</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 revenue is unfavorable.

Revenue Summary - Major Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2018 ACTUAL (NOV)	FY2019 ACTUAL (NOV)
<b>41-TAXES</b>	<b>(282,456,413)</b>	<b>(284,111,323)</b>	<b>(145,829,256)</b>	<b>(147,927,901)</b>
CURRENT YEAR TAX LEVY	(270,362,368)	(273,861,323)	(141,663,088)	(145,587,410)
INTEREST AND LIENS	(3,709,011)	(3,900,000)	(1,316,713)	(1,922,344)
PRIOR YEAR LEVIES	(6,748,683)	(5,500,000)	(2,829,687)	(392,016)
TAX LIEN SALES	(1,576,115)	(750,000)	-	-
OTHER	(60,237)	(100,000)	(19,767)	(26,131)
<b>42-LICENSES AND PERMITS</b>	<b>(6,065,824)</b>	<b>(5,671,406)</b>	<b>(2,626,064)</b>	<b>(2,974,616)</b>
BUILDING PERMITS	(3,669,844)	(3,442,000)	(1,589,121)	(1,606,775)
ELECTRICAL PERMITS	(795,555)	(627,000)	(339,755)	(454,720)
FOOD & MILK DEALER LICENSES	(440,293)	(312,000)	(212,975)	(83,675)
MECHANICAL PERMITS	(385,025)	(639,000)	(143,350)	(417,068)
PLUMBING PERMITS	(328,075)	(265,000)	(137,450)	(178,255)
OTHER	(447,032)	(386,406)	(203,413)	(234,123)
<b>43-FINES FORFEITS AND PENALTIES</b>	<b>(149,601)</b>	<b>(190,000)</b>	<b>(70,354)</b>	<b>(103,798)</b>
FALSE ALARM CITATIONS-POL&FIRE	(138,718)	(185,000)	(63,754)	(99,638)
LAPSED LICENSE/LATE FEE	(9,200)	(5,000)	(6,600)	(3,100)
OTHER	(1,683)	-	-	(1,059)
<b>44-INTEREST AND RENTAL INCOME</b>	<b>(2,382,396)</b>	<b>(1,313,149)</b>	<b>(829,808)</b>	<b>(1,622,712)</b>
BILLINGS FORGE	(19,784)	(20,000)	(9,741)	(9,904)
CT CENTER FOR PERFORM ART	(82,193)	(50,000)	(20,833)	(20,833)
DELTAPRO - LANDFILL GAS	(79,146)	(90,294)	(30,110)	(10,202)
INTEREST	(1,403,467)	(252,000)	(383,027)	(1,189,516)
MIRA SOLAR REVENUE	(23,787)	(50,000)	(23,123)	-
RENT OF PROP-ALL OTHER	(112,839)	(79,600)	(40,901)	(46,357)
RENTAL OF PARK PROPERTY	(70,869)	(54,000)	(35,486)	(26,971)
RENTAL OF PARKING LOTS	(7,800)	(600)	(7,100)	(300)
RENTAL OF PROP-FLOOD COMM	(147,320)	(148,560)	(61,900)	(51,600)
RENTAL-525 MAIN STREET	(27,009)	(17,694)	(9,315)	(9,415)
RENTS FROM TENANTS	(151,060)	(161,257)	(63,567)	(70,702)
SHEPHERD PARK	-	(118,000)	-	-
THE RICHARDSON BUILDING	(220,979)	(235,000)	(126,633)	(168,490)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	-	-	-	(350)
<b>45-INTERGOVERNMENTAL</b>	<b>(292,903,825)</b>	<b>(258,950,890)</b>	<b>(96,032,046)</b>	<b>(105,767,775)</b>
<b>MUNICIPAL AID</b>	<b>(254,258,371)</b>	<b>(253,763,984)</b>	<b>(94,199,737)</b>	<b>(104,783,121)</b>
CAR TAX SUPPL MRSF REV SHARING	(12,177,213)	(11,078,328)	(12,177,213)	(11,078,328)
EDUCATION COST SHARING	(186,667,434)	(187,969,804)	(50,129,561)	(47,143,147)
HIGHWAY GRANT	(1,194,825)	(1,194,825)	-	(596,303)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,443,052)	(1,419,161)	-	-
MRSF SELECT PILOT	(11,883,205)	(12,422,113)	(11,883,205)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(4,456,568)	-	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,163,003)	(10,162,953)	-	(10,162,953)
<b>OTHER MUNICIPAL AID</b>	<b>(31,888,917)</b>	<b>-</b>	<b>-</b>	<b>-</b>
MUNICIPAL RESTRUCTURING FUNDS	(20,000,000)	-	-	-
STATE CONTRACT ASSISTANCE	(11,888,917)	-	-	-
<b>OTHER STATE REVENUES</b>	<b>(2,515,219)</b>	<b>(879,617)</b>	<b>(947,882)</b>	<b>(49,087)</b>
BOND INT SUB ON SCH PROJ	(46,620)	(46,613)	(29,456)	-
EDUCATION OTHER	(1,307,456)	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(44,931)	(76,000)	(33,370)	(49,087)
MANUFACTURERS' FACILITIES	-	(48,843)	-	-
SCH BUILD GRT-SERIAL	(1,077,079)	(661,445)	(885,056)	-
VETERANS EXEMPTIONS	(39,133)	(46,716)	-	-
<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(4,238,518)</b>	<b>(4,302,289)</b>	<b>(883,310)</b>	<b>(933,368)</b>
DISABIL EXEMPT-SOC SEC	(6,813)	(7,755)	-	-
GR REC TAX-PARI MUTUEL	(215,473)	(250,000)	(89,277)	(96,327)
HEALTH&WELFARE-PRIV SCH	(48,772)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(447,477)	(550,000)	-	-
PILOT BILLINGS FORGE APT	-	-	-	-
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(65,556)	(65,556)
PILOT FOR CT CTR FOR PERF	(361,859)	(357,056)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(522,483)	(525,000)	(217,701)	(225,103)
PILOT HARTFORD MARRIOTT	(484,529)	(400,000)	(240,776)	(276,382)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)
<b>OTHER</b>	<b>(2,800)</b>	<b>(5,000)</b>	<b>(1,117)</b>	<b>(2,200)</b>
CONS NETWORK TRANSP	-	-	-	-
STATE REIMBURSEMENTS	(2,800)	(5,000)	(1,117)	(2,200)
<b>46-CHARGES FOR SERVICES</b>	<b>(3,647,518)</b>	<b>(2,929,483)</b>	<b>(1,727,693)</b>	<b>(1,615,145)</b>
CONVEYANCE TAX	(1,301,512)	(1,155,519)	(589,497)	(616,214)
FILING RECORD-CERTIF FEES	(327,904)	(300,000)	(133,079)	(114,104)
TRANSCRIPT OF RECORDS	(811,703)	(839,250)	(315,176)	(348,648)
OTHER	(1,206,399)	(634,714)	(689,940)	(536,180)
<b>47-REIMBURSEMENTS</b>	<b>(134,317)</b>	<b>(152,840)</b>	<b>(43,958)</b>	<b>(44,784)</b>
ADVERTISING LOST DOGS	(155)	(220)	(27)	(200)
ATM REIMBURSEMENT	(527)	(1,475)	(305)	(399)
DOG ACCT-SALARY OF WARDEN	(1,992)	(2,600)	-	-
OTHER REIMBURSEMENTS	(7,274)	(17,900)	(5,839)	(1,758)
PRIOR YEAR EXPEND REFUNDS	(10,796)	(17,000)	-	-
REIMB FOR MEDICAID SERVICES	(20,933)	(22,000)	(8,665)	(7,205)
SECTION 8 MONITORING	(78,778)	(85,545)	(16,141)	(19,264)
OTHER	(13,863)	(6,100)	(12,981)	(15,959)
<b>48-OTHER REVENUES</b>	<b>(1,313,009)</b>	<b>(238,650)</b>	<b>(482,541)</b>	<b>(359,748)</b>
MISCELLANEOUS REVENUE	(139,798)	(169,150)	(123,980)	(116,823)
OVER & SHORT ACCOUNT	(435)	(1,500)	(236)	82
SALE CITY SURPLUS EQUIP	(22)	(60,000)	(140)	(32)
SALE OF DOGS	(3,609)	(5,000)	(910)	(2,652)
SETTLEMENTS - OTHER	(870,008)	(3,000)	(357,370)	(213,500)
OTHER	(299,136)	-	95	(26,823)
<b>53-OTHER FINANCING SOURCES</b>	<b>(5,543,864)</b>	<b>(16,483,365)</b>	<b>(1,402,468)</b>	<b>(1,320,639)</b>
CORPORATE CONTRIBUTION	-	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(933,953)	(1,193,500)	(330,553)	(300,064)
REVENUE FROM HTFD PKG AUTHY	(2,366,924)	(2,424,865)	38,000	-
SPECIAL POLICE SERVICES	(2,153,090)	(2,750,000)	(1,032,686)	(1,006,163)
OTHER	(89,896)	(115,000)	(77,229)	(14,412)
<b>Grand Total</b>	<b>(594,596,768)</b>	<b>(570,041,106)</b>	<b>(249,044,187)</b>	<b>(261,737,119)</b>

**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY18 AND FY19**  
**PROPERTY TAX COLLECTION REPORT THROUGH NOVEMBER 30, 2018**

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 18 <sup>1</sup>	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	FY 18	FY 19
July	72,052,947	96,451,948	563,438	(342,432) <sup>2</sup>	164,879	251,077	-	-	72,781,264	96,360,592
August	63,826,289	42,246,468	840,437	525,224	345,654	387,653	-	-	65,012,380	43,159,346
September	2,808,259	2,271,622	561,471	17,906 <sup>4</sup>	298,264	718,507 <sup>5</sup>	-	-	3,667,993	3,008,035
October	1,796,685	2,646,106	433,128	(278,383) <sup>6</sup>	257,399	246,322	-	-	2,487,212	2,614,045
November	1,178,908	1,971,266 <sup>7</sup>	431,214	469,702	250,517	318,786	-	-	1,860,639	2,759,753 <sup>7</sup>
December	12,652,433		607,524		328,728		-	-	13,588,686	-
January	81,413,149		335,485		180,300		-	-	81,928,934	-
February	27,186,117		611,128		405,089		-	-	28,202,334	-
March	2,598,384		406,746		437,264		-	-	3,442,395	-
April	1,928,088		409,219		333,732		-	-	2,671,040	-
May	1,905,402		273,259		369,281		379,002	-	2,926,943	-
June	1,015,705		253,766		337,902		1,197,113	-	2,804,487	-
<b>Total Collections</b>	<b>270,362,368</b>	<b>145,587,410</b>	<b>5,726,813</b>	<b>392,016</b>	<b>3,709,011</b>	<b>1,922,344</b>	<b>1,576,115</b>	<b>-</b>	<b>281,374,307</b>	<b>147,901,771</b>
<b>60 Day Collections (Year End entry)</b>			<b>1,021,870</b>						<b>1,021,870</b>	<b>-</b>
<b>Adjusted Total Collections</b>	<b>270,362,368</b>	<b>145,587,410</b>	<b>6,748,683</b>	<b>392,016</b>	<b>3,709,011</b>	<b>1,922,344</b>	<b>1,576,115</b>	<b>-</b>	<b>282,396,177</b>	<b>147,901,771</b>

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19
<b>Total Budget</b>	266,698,436	273,861,323	7,416,725	5,500,000	4,450,000	3,900,000	1,500,000	750,000	280,065,161	284,011,323
<b>Total Adjusted Levy at July 1st<sup>3</sup></b>	292,142,980	289,991,265	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through November</b>	141,663,088	145,587,410	2,829,687	392,016	1,316,713	1,922,344	-	-	145,809,489	147,901,771
<b>Outstanding Receivable at 11/30/18</b>	141,491,654	134,955,116	46,450,386	49,728,474	n/a	n/a	n/a	n/a	n/a	n/a
<b>% of Budget Collected</b>	53.12%	53.16%	38.15%	7.13%	29.59%	49.29%	0.00%	0.00%	52.06%	52.08%
<b>% of Adjusted Levy Collected</b>	48.49%	50.20%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Mill Rate Real Estate</b>	74.29	74.29								
<b>Mill Rate Personal Property</b>	74.29	74.29								
<b>Mill Rate Motor Vehicle</b>	39	45								

<sup>1</sup> FY18 is not finalized until we complete the annual audit as there may be reconciliation and audit adjustments.

<sup>2</sup> July's negative balance is due to adjustments as a result of tax appeal settlements and PY overpayments.

<sup>3</sup> The final adjusted levy at 6/30 for FY2018 totaled \$291,086,166. Changes from the levy at 7/1 to 6/30 are mainly due to tax appeals and abatements finalized throughout the fiscal year.

<sup>4</sup> September's reduced collections is due to a large adjustment from tax appeal settlements.

<sup>5</sup> September- \$470K interest paid in 09/2018 for PY tax 2009 from New Talcott Plaza LLC/Shelbourne Group.

<sup>6</sup> October's PY negative balance is due to adjustments & transferred payments upon Corp Council & Assessment's agreements. (\$666K of SGS Pearl, LLC || \$242K of RP Asylum LLC || \$42K of Newgate Corp)

<sup>7</sup> November's \$800K increase over PY was driven by increased collections for RE and a result of the fee relief program for PP that runs October - December.

Expenditure Summary - Departments

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (NOV)	FY2019 ACTUAL (NOV)	FY2019 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	690,350	797,134	797,134	257,501	299,042	768,287	28,847
00112 COURT OF COMMON COUNCIL	481,167	506,800	506,800	186,518	196,502	502,091	4,709
00113 TREASURER	397,500	558,509	558,509	141,084	180,391	550,880	7,629
00114 REGISTRARS OF VOTERS	457,848	377,365	627,694	180,324	344,542	624,544	3,150
00116 CORPORATION COUNSEL	1,439,951	1,544,801	1,544,801	526,470	562,973	1,476,315	68,486
00117 TOWN & CITY CLERK	708,047	794,739	794,739	245,071	288,246	772,324	22,415
00118 INTERNAL AUDIT	464,197	507,132	507,132	185,949	202,659	504,779	2,353
00119 CHIEF OPERATING OFFICER	774,567	811,006	811,006	218,395	261,427	733,375	77,631
00122 METRO HARTFORD INNOVATION SERV	2,996,431	3,174,113	3,174,113	1,248,513	1,322,547	3,174,113	0
00123 FINANCE	3,283,736	3,866,529	3,866,529	1,177,528	1,306,878	3,699,493	167,036
00125 HUMAN RESOURCES	1,008,374	1,246,526	1,246,526	307,912	431,010	1,221,087	25,439
00128 OFFICE OF MANAGEMENT & BUDGET	666,029	1,013,945	1,013,945	221,071	341,952	966,309	47,636
00132 CHILDREN FAMILY RECREATION <sup>1</sup>	3,079,173	3,392,778	3,392,778	1,795,414	1,756,481	3,416,514	(23,736)
00211 FIRE	38,443,976	33,267,580	33,267,580	14,445,835	13,082,621	33,038,568	229,012
00212 POLICE	39,178,526	46,473,493	46,473,493	15,241,882	15,920,074	41,764,817	4,708,676
00213 EMERGENCY SERVICES & TELECOMM. <sup>2</sup>	3,614,141	3,824,904	3,824,904	1,608,729	1,600,031	4,024,165	(199,261)
00311 PUBLIC WORKS	12,501,725	13,922,330	13,922,330	4,688,619	4,494,558	13,416,255	506,075
00420 DEVELOPMENT SERVICES	3,379,633	4,157,700	4,157,700	1,252,240	1,320,908	3,835,512	322,188
00520 HEALTH AND HUMAN SERVICES <sup>3</sup>	4,103,079	5,028,529	5,028,529	1,283,470	903,913	4,819,081	209,448
00711 EDUCATION <sup>4</sup>	283,943,410	284,008,188	284,008,188	90,143,435	87,157,021	284,605,884	(597,696)
00721 HARTFORD PUBLIC LIBRARY <sup>5</sup>	8,100,000	8,150,000	8,150,000	3,375,000	620,278	1,483,333	6,666,667
00820 BENEFITS & INSURANCES	90,369,281	93,793,869	93,793,869	38,423,919	37,691,251	93,352,095	441,774
00821 DEBT SERVICE <sup>6</sup>	58,011,334	17,423,430	17,423,430	23,347,260	1,607,156	21,123,430	(3,700,000)
00822 NON OP DEPT EXPENDITURES <sup>7</sup>	36,142,260	41,399,706	41,149,377	16,077,650	15,880,413	43,106,259	(1,956,882)
<b>Grand Total</b>	<b>594,234,736</b>	<b>570,041,106</b>	<b>570,041,106</b>	<b>216,619,862</b>	<b>187,772,875</b>	<b>562,979,511</b>	<b>7,061,595</b>

<sup>1</sup> The projected deficit of \$24K in Children Family Recreation is attributable to overtime costs for Recreation services.

<sup>2</sup> The projected deficit of \$199K in Emergency Services and Telecommunications is attributable to overtime costs net of vacancy savings. Vacancies are under recruitment.

<sup>3</sup> A Lead Hazard Control and Healthy Homes HUD grant was audited and non-compliance was determined regarding entering contracts after the end of the grant. While management action has been taken to address the non-compliance issue, Health and Human Services will have an unbudgeted expenditure of \$447K. This expense is planned to be absorbed by a favorable trend in relocation expenses.

<sup>4</sup> The Education projection has increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

<sup>5</sup> Library is favorable due to a Corporate contribution of \$10M, of which \$6.667M has been provided directly to the Hartford Public Library.

<sup>6</sup> Under the executed Contract Assistance agreement, \$48.57M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense recorded through November is approximately \$28.71M. Debt is projected to be \$21.123M due to additional capital needs.

<sup>7</sup> Projection includes potential Stadium related settlement expenses.

Expenditure Summary - Major Expenditure Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (NOV)	FY2019 ACTUAL (NOV)	FY2019 PROJECTION	VARIANCE
<b>PAYROLL</b>	<b>102,266,638</b>	<b>108,197,525</b>	<b>108,378,891</b>	<b>39,795,174</b>	<b>39,797,347</b>	<b>102,171,158</b>	<b>6,207,733</b>
FT <sup>1</sup>	78,881,011	92,203,755	92,202,081	29,945,337	32,342,199	84,970,134	7,231,947
HOL <sup>1</sup>	2,519,149	2,445,733	2,445,733	773,282	919,710	2,461,664	(15,931)
OT <sup>1</sup>	19,235,767	12,132,529	12,132,529	8,184,220	5,376,521	12,895,082	(762,553)
PT <sup>1</sup>	1,630,712	1,415,508	1,598,548	892,335	1,158,916	1,844,278	(245,730)
<b>BENEFITS</b>	<b>90,369,281</b>	<b>93,793,869</b>	<b>93,793,869</b>	<b>38,423,919</b>	<b>37,691,251</b>	<b>93,352,095</b>	<b>441,774</b>
HEALTH	34,536,346	35,882,979	35,882,979	15,939,842	12,706,122	35,882,979	0
MITIGATION <sup>2</sup>	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION <sup>3</sup>	45,565,981	45,755,045	45,755,045	16,287,369	19,137,936	45,672,045	83,000
INSURANCE	4,589,297	4,890,000	4,890,000	3,075,390	3,117,474	4,890,000	0
CONCESSIONS <sup>4</sup>	464,076	(1,000,000)	(1,000,000)	0	0	(800,000)	(200,000)
FRINGE REIMBURSEMENTS <sup>5</sup>	(4,094,152)	(2,750,000)	(2,750,000)	(702,362)	(1,451,025)	(3,900,000)	1,150,000
LIFE INSURANCE	252,536	315,652	315,652	104,167	107,813	315,652	0
OTHER BENEFITS <sup>6</sup>	4,254,156	4,900,193	4,900,193	1,696,013	1,797,931	4,750,193	150,000
WAGE <sup>7</sup>	0	900,000	900,000	0	0	800,000	100,000
WORKERS COMP <sup>8</sup>	4,801,040	5,400,000	5,400,000	2,023,500	2,275,000	5,741,226	(341,226)
<b>DEBT</b>	<b>58,011,334</b>	<b>17,423,430</b>	<b>17,423,430</b>	<b>23,347,260</b>	<b>1,607,156</b>	<b>21,123,430</b>	<b>(3,700,000)</b>
DEBT <sup>9</sup>	58,011,334	17,423,430	17,423,430	23,347,260	1,607,156	21,123,430	(3,700,000)
<b>LIBRARY</b>	<b>8,100,000</b>	<b>8,150,000</b>	<b>8,150,000</b>	<b>3,375,000</b>	<b>620,278</b>	<b>1,483,333</b>	<b>6,666,667</b>
LIBRARY <sup>10</sup>	8,100,000	8,150,000	8,150,000	3,375,000	620,278	1,483,333	6,666,667
<b>MHIS</b>	<b>2,996,431</b>	<b>3,174,113</b>	<b>3,174,113</b>	<b>1,248,513</b>	<b>1,322,547</b>	<b>3,174,113</b>	<b>0</b>
MHIS	2,996,431	3,174,113	3,174,113	1,248,513	1,322,547	3,174,113	0
<b>UTILITY</b>	<b>22,079,682</b>	<b>23,964,607</b>	<b>24,023,285</b>	<b>9,555,931</b>	<b>9,016,940</b>	<b>24,023,285</b>	<b>(0)</b>
UTILITY	22,079,682	23,964,607	24,023,285	9,555,931	9,016,940	24,023,285	(0)
<b>OTHER</b>	<b>26,467,959</b>	<b>31,329,374</b>	<b>31,089,330</b>	<b>10,730,630</b>	<b>10,560,335</b>	<b>33,046,212</b>	<b>(1,956,882)</b>
COMMUNITY ACTIVITIES	2,672,623	2,578,776	2,578,776	1,222,114	996,740	2,578,776	0
CONTINGENCY <sup>11</sup>	329,799	4,435,019	1,432,734	54,080	969	4,300,000	(2,867,266)
CONTRACTED SERVICES	3,416,930	3,809,682	3,884,472	681,859	868,114	3,884,472	0
ELECTIONS	71,296	208,044	0	0	0	0	0
GOVT AGENCY & OTHER	750,000	0	0	0	0	0	0
LEASES - OFFICES PARKING COPIER	976,678	1,942,984	1,923,184	1,522,302	620,567	1,923,184	0
LEGAL EXPENSES & SETTLEMENTS <sup>12</sup>	6,489,996	2,616,500	5,516,500	1,079,404	3,610,742	4,316,500	1,200,000
OTHER <sup>13</sup>	3,139,123	4,319,822	4,289,259	1,226,258	883,473	4,578,875	(289,616)
OUT AGENCY	0	0	0	0	0	0	0
POSTAGE	193,625	231,419	231,419	60,000	75,000	231,419	0
SUPPLY	3,534,279	4,236,320	4,263,505	925,035	1,258,430	4,263,505	0
TECH, PROF & COMM BASED SERVICES	1,425,931	1,976,350	1,995,023	491,899	465,277	1,995,023	0
VEHICLE & EQUIP	3,467,680	4,974,458	4,974,458	3,467,680	1,781,024	4,974,458	0
<b>EDUCATION</b>	<b>283,943,410</b>	<b>284,008,188</b>	<b>284,008,188</b>	<b>90,143,435</b>	<b>87,157,021</b>	<b>284,605,884</b>	<b>(597,696)</b>
EDUCATION <sup>14</sup>	283,943,410	284,008,188	284,008,188	90,143,435	87,157,021	284,605,884	(597,696)
<b>Grand Total</b>	<b>594,234,736</b>	<b>570,041,106</b>	<b>570,041,106</b>	<b>216,619,862</b>	<b>187,772,875</b>	<b>562,979,511</b>	<b>7,061,595</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$6.2M through November. The methodology of the full-time payroll projection (detailed in the appendix) reflects 19 weeks of actual payroll expenses with 33.2 weeks remaining. Vacancies are assumed to be refilled with 29.2 weeks remaining in the fiscal year. Police classes of approximately 22 Officers started in November and 32 Officers for March are projected. Vacancy and attrition savings of \$7.2M are offset by a projected shortfall of \$763K in OT and \$246K in Part-time salary expenses. 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 departments respectively include \$1.17M and \$1.56M in budgeted attrition and vacancy savings. In total, \$3.23M is budgeted for attrition city-wide.

<sup>3</sup> The total MERF Pension Actuarial Defined Employer Contribution (ADEC) for the City of Hartford is \$44.22M. This includes the BOE and Library ADEC of \$4.78M and \$925K respectively, which are separately budgeted in the BOE and Library line items. The City's total ADEC for Police, Fire and Municipal workers of \$38.50M is fully budgeted and will be incurred in full compliance with the contract assistance agreement. In addition, the primary driver of \$83K of favorability in Pension is a small closed plan for Firefighters.

<sup>4</sup> The outcome of the arbitration award for HMEA is anticipated no earlier than March/April 2019. The MLA (Lawyers) contract is currently in mediation. Concessions savings have been adjusted accordingly.

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

<sup>6</sup> Other Benefits is projected to be favorable due to the trends in Social Security and Unemployment compensation.

<sup>7</sup> Wage reserve has been adjusted to reflect maximum exposure in FY2019.

<sup>8</sup> Workers' Compensation is net unfavorable due to the trend in claims.

<sup>9</sup> Debt is projected to be \$21.123M due to additional capital needs.

<sup>10</sup> Library is favorable due to a Corporate contribution of \$10M, of which \$6.667M has been provided directly to the Hartford Public Library.

<sup>11</sup> Additional settlement expenses of \$2.9 million associated with stadium litigation are projected within Contingency in Other Non-Personnel.

<sup>12</sup> Legal Expenses and Settlements is projected to be \$1.2M favorable due to the finalization of a relocation case.

<sup>13</sup> An expense of \$289K is for the City's payment for Storm Alfreed.

<sup>14</sup> The Education projection has increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

# Appendix



**FY2019 Full-time Payroll Projection (through November)**

Row Labels	Budgeted Annual		YTD thru 11/16 plus			Variance (Budgeted to		
	Budgeted HC	Amount	YTD thru check issue 11/16 (19 weeks)	Projection (33.2 weeks)	Projection (33.2 weeks)	Remaining Estimated Steps	Total Projection	Projected)
111-Mayor	11	721,078	251,449	439,891	691,340	891	692,231	28,847
112-CCC	7	351,504	119,097	223,562	342,659	0	342,659	8,845
113- Treas	9	481,197	163,468	307,585	471,053	2,516	473,568	7,629
114- ROV	6	285,985	105,064	177,771	282,835	0	282,835	3,150
116-Corp Counsel	17	1,486,746	496,659	909,101	1,405,760	0	1,405,760	80,986
117- Clerk	11	675,645	221,723	420,404	642,127	1,199	643,326	32,319
118-Audit	5	503,254	182,929	317,972	500,901	0	500,901	2,353
119-COO	6	470,676	117,914	273,471	391,385	1,660	393,045	77,631
123- FIN	46	3,500,910	1,138,452	2,182,124	3,320,576	13,298	3,333,874	167,036
125- HR	13	925,781	280,184	575,941	856,125	1,487	857,612	68,169
128-OMBG	11	905,375	297,781	557,578	855,359	2,380	857,739	47,636
132-FCYR	11	821,271	292,117	514,787	806,904	3,103	810,007	11,264
211- Fire	362	26,982,318	8,940,228	16,008,545	24,948,774	220,480	25,169,253	1,813,065
212- Police	540	38,005,529	10,918,969	20,931,768	31,850,736	180,963	32,031,699	5,973,830
213- EST	49	3,030,454	885,761	1,827,052	2,712,813	11,433	2,724,246	306,208
311- DPW	185	9,632,739	2,836,362	5,955,999	8,792,361	60,856	8,853,216	779,523
420- Devel Serv	54	4,001,061	1,137,775	2,483,283	3,621,058	20,007	3,641,066	359,995
520- HHS	31	2,085,679	549,943	1,309,438	1,859,381	15,650	1,875,031	210,648
<b>Grand Total</b>	<b>1,374</b>	<b>94,867,202</b>	<b>28,935,875</b>	<b>55,416,272</b>	<b>84,352,147</b>	<b>535,923</b>	<b>84,888,069</b>	<b>9,979,133</b>

FT- Fire and Police Attrition	(2,731,271)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	86,150
<b>FT- Total Revised Budget</b>	<b>92,202,081</b>

FT- Fire and Police Attrition	(2,731,271)
FT- Development Services Attrition	(20,000)
FT- Subtotal Variance	7,227,862
Non-Sworn Attrition (within Benefits)	(500,000)
<b>Total Variance (favorable)</b>	<b>6,727,862</b>

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 11/16/18, which includes 19 pay periods, and projects filled positions for 33.2 future weeks
- 2) Non-sworn vacancies are projected for late November or 29.2 future weeks
- 3) Police has 22 recruits starting in November and 32 planned to start in March
- 4) No future Fire FY2019 classes planned
- 5) Adopted head count is 1388 with 14 MHIS positions funded in the MHIS internal service fund

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
MEMORANDUM**

**To:** Members of the Hartford Committee of the Municipality Review Board (MARB)  
**From:** Julian Freund, OPM  
**Subject:** Background Information - Achievement First-Hartford  
**Date:** January 14, 2019

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**Background**

Achievement First Hartford Academy, Inc. (AF-Hartford) is a non-profit charter school, established in 2007, currently operating three academies serving Hartford students in grades K through 12. The stated mission of AF-Hartford is to *"strengthen the academic and character skills needed for all students to excel in top-tier colleges, to achieve success in a competitive world and to serve as the next generation of leaders in their communities."* According to the organization's annual report, AF-Hartford focuses on students historically underserved by the traditional school system and the city's at-risk students.

Each of the three academies utilizes classroom and ancillary space and grounds at facilities owned by Hartford Public Schools (HPS). A 2008 Memorandum of Understanding (MOU) between HPS and AF-Hartford delineates the roles and responsibilities of HPS and AF-Hartford with regard to the operation of the charter school at HPS facilities.

**Main Tenets of the MOU**

The Memorandum of Understanding between Hartford Public Schools and AF-Hartford provides classroom and related space and grounds at HPS facilities for AF-Hartford to use in the operation of several charter school academies. The MOU commits HPS to providing financial support for a school nurse, utilities, custodial and facility maintenance services, school meals, trash and recycling collection, and security. By law, HPS is also required to provide transportation services.

In addition to the support services outlined above, HPS is responsible for compensating AF-Hartford for Special Education services. According to the MOU, individual students' special education needs are identified using the Hartford Board of Education's Planning and Placement Team process.

The MOU also includes provisions for HPS to provide AF-Hartford with per pupil payments. The original MOU, and a subsequent addendum, specify a rate of \$500 per pupil in grades K-8, and \$2,400 per pupil in high school grades. Under certain budgetary conditions, the Hartford BOE may, with advance notice, withhold some or all of the per pupil payments.

**Achievement First, Inc.**

AF-Hartford is a charter school within the network of charter schools operated by Achievement First, Inc.

Achievement First, Inc. is a non-profit charter schools management organization. AF-Hartford and Achievement First, Inc. are each governed by a separate board of directors.

The MOU required AF-Hartford to meet “Adequate Yearly Progress” measures as defined by the No Child Left Behind Act by the end of school year 2012/13, and to maintain those standards. It also provided that the Hartford Board of Education be able to claim the test scores of AF-Hartford students for the purpose of meeting “Annual Yearly Progress” targets. The most recent performance report for AF-Hartford is attached.

A portion of the MOU addressed physical improvements to Lewis Fox Middle School which would eventually allow AF-Hartford to transition operations to that site. Minimum contributions of \$1.5 million each by 2011 from HPS and AF-Hartford toward the cost of renovating Lewis Fox Middle School were specified in the MOU.

The initial term of the MOU was from August 2008 to July 2013. The MOU provides for three 5-year extensions. The most recent extension carries the MOU through July 2023.

All of the students taught at AF-Hartford academies are Hartford children and are selected by a lottery system from those who apply.

### **AF-Hartford Operations**

Chartered to provide education to students in grades K-8, AF-Hartford initially operated out of Mark Twain School with classes at the Kindergarten, grade 1 and grade 5 levels beginning in the 2008/09 school year. In the first year of operation 261 students attended the AF-Hartford charter school. Enrollment steadily increased as grades were added over time and classroom operations transitioned to the former Lewis Fox Middle School. By the 2011/12 school year, AF-Hartford enrollment totaled 762 covering grades K-8.

Prior to the 2012/13 school year, AF-Hartford was granted an expansion of its charter by the State Dept. of Educ. The expansion enabled AF-Hartford to both increase enrollment for its existing grades and also operate a high school. The MOU with the HPS was modified to reflect the expanded AF-Hartford charter. The addendum to the MOU describes AF-Hartford as operating one public charter school with three components:

- The original AF-Hartford Academy
- The new AF-Hartford Summit Academy ( also referred to as AF-Academy 2 in the MOU)
- The AF-Hartford High School

According to the AF-Hartford website, the AF-Hartford Academy operates one elementary academy serving grades K-4, the AF-Hartford Summit Academy serving grades 5-8, and the AF-Hartford High School serving grades 9-12.

The elementary academy for grades K-4 and the High School Academy currently utilize space at the Global Communications Academy on Greenfield Street. The middle school academy operates out of the former Lewis Fox Middle School on Edward Street.

In the 2017/18 school year total enrollment at AF-Hartford totaled 1,149 (grades K-12). AF-Hartford’s annual report indicates that their students come from low-income households. This is consistent with reports showing 100% of students as eligible for free or reduced cost meals.

## Financial Information

As the table below illustrates, the majority of funding for AF-Hartford has come from the State, primarily in the form of the Charter School per pupil payments. For FY 2016/17 and FY 2017/18 the per pupil amount was \$11,000. The FY 2018/19 per pupil amount is \$11,250. Tuition revenues come from HPS for Special Education services. According to State Dept. of Education staff, AF-Hartford also raises significant private/foundation resources.

AF-Hartford Revenue Sources					
Source	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Local	0.0%	0.0%	0.0%	0.0%	0.0%
State	87.0%	82.1%	76.2%	83.2%	82.9%
Federal	5.1%	7.7%	13.8%	8.0%	6.2%
Tuition & Other	7.9%	10.1%	10.0%	8.8%	10.8%

Source: CT State Dept. of Education; EdSight - <http://edsight.ct.gov/SASPortal/main.do>

Financial support from HPS has been largely in three forms:

1. In-Kind/Supportive Services: The MOU specifies a range of services that are to be provided to AF-Hartford by HPS at no charge. The accompanying table itemizes the approximate annual cost of a selection of these services. The HPS Business Office indicates that these costs have not fluctuated significantly in recent years. HPS carries these costs directly, so the expenses are not reflected in any of AF-Hartford's financials. While these costs have historically been budgeted in different parts of the HPS budget, they may be consolidated into one cost center in subsequent budgets.

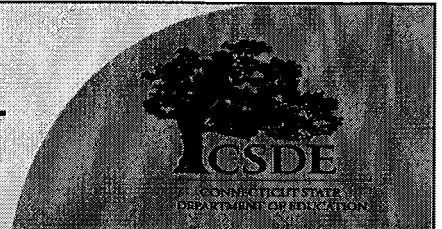
Major Costs to HPS of In-Kind/Supportive Services	
Utilities	\$403,000
Custodial	\$480,000
Nurse	\$116,000
Security	\$156,000
Transportation	\$300,000
<b>Total</b>	<b>\$1,455,000</b>

Source: HPS Business Office

2. Special Education Tuition: In the 2017/18 school year, approximately 125 of the students enrolled at AF-Hartford received special education services. The related tuition cost for these students was approximately \$1.7 million.
3. Per Pupil Payments: The original MOU provided for a payment of \$500 per pupil from HPS to AF-Hartford. When the AF-Hartford charter was expanded to include high school, an addendum to the MOU introduced a per pupil payment of \$2,400 per high school student. In FY 2016/17, the City discontinued the payments, in accordance with the MOU, due to budgetary constraints. Based on enrollment numbers from prior years, it is estimated that the City was making payments of approximately \$700,000 to \$820,000 in per pupil payments in the years leading up to the point at which they were discontinued.

A one-time payment of \$400,000 from HPS to AF-Hartford during the 2008/09 school year was an additional requirement of the MOU.

**DISTRICT PROFILE AND PERFORMANCE REPORT  
FOR SCHOOL YEAR 2016-17**



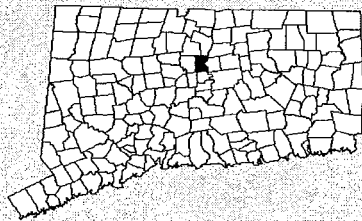
**Achievement First Hartford Academy Inc. District**

860-695-5280 • <http://achievementfirst.org>

**District Information**

Grade Range	<b>K-12</b>
Number of Schools/Programs	<b>1</b>
Enrollment	<b>1,066</b>
Per Pupil Expenditures <sup>1</sup>	<b>\$13,712</b>
Total Expenditures <sup>1</sup>	<b>\$14,575,509</b>

<sup>1</sup>Expenditure data reflect the 2015-16 year.



**Community Information**

CERC Town Profiles provide summary demographic and economic information for Connecticut's municipalities

**Related Reports/Publications**

- CT Reports (CMT/CAPT)
- Special Education Annual Performance Reports
- SAT®, AP®, PSAT® Report by High School (Class of 2017)  
(2017® The College Board)

**Contents**

Students.....	1
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Instruction and Resources.....	2
Performance and Accountability.....	4
Narratives.....	7

**Notes**

Unless otherwise noted, all data are for 2016-17 and include all grades offered by the district.  
 In most tables, data are displayed only for the three major race/ethnicity categories. For additional race/ethnicity categories, please visit [edsight.ct.gov](http://edsight.ct.gov).  
 State totals are not displayed as they are not comparable to district totals.  
 Special Education tables reflect only students for whom the district is fiscally responsible.  
 \* When an asterisk is displayed, data have been suppressed to ensure student confidentiality.  
 N/A is displayed when a category is not applicable for a district or school.

**Students**

**October 1, 2016 Enrollment**

	Count	District Percent of Total (%)	State Percent of Total (%)
Female	560	52.5	48.4
Male	506	47.5	51.6
American Indian or Alaska Native	*	*	0.3
Asian	*	*	5.1
Black or African American	765	71.8	12.9
Hispanic or Latino	276	25.9	24.0
Pacific Islander	*	*	0.1
Two or More Races	14	1.3	2.9
White	*	*	54.8
English Learners	33	3.1	6.8
Eligible for Free or Reduced-Price Meals	1,066	100.0	35.9
Students with Disabilities <sup>1</sup>	111	10.4	14.3

<sup>1</sup>Students in this category are students with Individualized Education Programs (IEPs) only. This category does not include students with Section 504 Plans.

**Chronic Absenteeism and Suspension/Expulsion**

	Chronic Absenteeism <sup>2</sup>		Suspension/ Expulsion <sup>3</sup>	
	Count	Rate (%)	Count	Rate (%)
Female	45	8.5	76	14.2
Male	46	9.6	140	28.6
Black or African American	46	6.2	162	21.6
Hispanic or Latino	43	17.1	49	18.9
White	*	*	*	*
English Learners	8	16.3	12	24.0
Eligible for Free or Reduced-Price Meals	91	9.1	215	21.0
Students with Disabilities	19	18.3	34	29.6
District	91	9.1	216	21.1
State		9.9		6.7

**Number of students in 2015-16 qualified as truant under state statute: 137**

**Number of school-based arrests: Fewer than 6**

<sup>2</sup>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. Pre-Kindergarten students are excluded from this calculation.

<sup>3</sup>The count and percentage of students who receive at least one in-school suspension, out-of-school suspension or expulsion.

# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### Educators

#### Full-Time Equivalent (FTE)<sup>1</sup> Staff

	FTE
<b>General Education</b>	
Teachers and Instructors	86.0
Paraprofessional Instructional Assistants	19.0
<b>Special Education</b>	
Teachers and Instructors	13.0
Paraprofessional Instructional Assistants	0.0
<b>Administrators, Coordinators and Department Chairs</b>	
District Central Office	0.0
School Level	15.0
<b>Library/Media</b>	
Specialists (Certified)	0.0
Support Staff	0.0
Instructional Specialists Who Support Teachers	5.0
Counselors, Social Workers and School Psychologists	3.0
School Nurses	1.0
Other Staff Providing Non-Instructional Services/Support	41.6

#### Educators by Race/Ethnicity

	District		State
	Count	Percent of Total (%)	Percent of Total (%)
American Indian or Alaska Native	1	0.8	0.1
Asian	1	0.8	1.0
Black or African American	27	22.1	3.6
Hispanic or Latino	5	4.1	3.6
Pacific Islander	0	0.0	0.0
Two or More Races	1	0.8	0.1
White	70	57.4	91.4

<sup>1</sup>In the full-time equivalent count, staff members working part-time in the school are counted as a fraction of full-time. For example, a teacher who works half-time in a school contributes 0.50 to the school's staff count.

#### Classroom Teacher Attendance: 2015-16

	District	State
Average Number of FTE Days Absent Due to Illness or Personal Time	5.7	9.6

### Instruction and Resources

#### 11th and 12th Graders Enrolled in College-and-Career-Readiness Courses during High School<sup>3</sup>

	11th		12th	
	Count	Rate (%)	Count	Rate (%)
Black or African American	28	96.6	*	*
Hispanic or Latino	*	*	*	*
White	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A
Eligible for Free or Reduced-Price Meals	36	97.3	29	93.5
Students with Disabilities	*	*	*	*
District	36	97.3	29	93.5
State		63.6		77.5

#### Students with Disabilities Who Spend 79.1 to 100 Percent of Time with Nondisabled Peers<sup>4</sup>

	Count	Rate (%)
Autism	N/A	N/A
Emotional Disturbance	N/A	N/A
Intellectual Disability	N/A	N/A
Learning Disability	N/A	N/A
Other Health Impairment	N/A	N/A
Other Disabilities	N/A	N/A
Speech/Language Impairment	N/A	N/A
District	N/A	N/A
State		68.2

<sup>3</sup>College-and-Career-Readiness Courses include Advanced Placement®(AP), International Baccalaureate®(IB), Career and Technical Education(CTE), workplace experience and dual enrollment courses.

<sup>4</sup>Ages 6-21

# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### Students with Disabilities by Primary Disability<sup>1</sup>

	District		State
	Count	Rate (%)	Rate (%)
Autism	0	0.0	1.7
Emotional Disturbance	0	0.0	1.0
Intellectual Disability	0	0.0	0.5
Learning Disability	0	0.0	4.9
Other Health Impairment	0	0.0	2.9
Other Disabilities	0	0.0	1.1
Speech/Language Impairment	0	0.0	1.8
All Disabilities	0	0.0	13.9

<sup>1</sup>Grades K-12

### Overall Expenditures:<sup>3</sup> 2015-16

	Total (\$)	Per Pupil	
		District (\$)	State (\$)
Instructional Staff and Services	7,573,210	7,124	9,663
Instructional Supplies and Equipment	495,488	466	321
Improvement of Instruction and Educational Media Services	434,691	409	578
Student Support Services	1,309,827	1,232	1,103
Administration and Support Services	4,605,669	4,333	1,861
Plant Operation and Maintenance	23,421	22	1,637
Transportation	111,144	.	877
Costs of Students Tuitioned Out	.	N/A	N/A
Other	22,059	21	201
<b>Total</b>	<b>14,575,509</b>	<b>13,712</b>	<b>16,236</b>

#### Additional Expenditures

Land, Buildings, and Debt Service	0	0	1,749
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<sup>3</sup>Expenditures may be supported by local tax revenues, state grants, federal grants, municipal in-kind services, tuition and other sources.

### Special Education Expenditures: 2015-16

	District		State
	Total (\$)	Percent of Total (%)	Percent of Total (%)
Certified Personnel	0	0.0	34.6
Noncertified Personnel	0	0.0	14.6
Purchased Services	0	0.0	5.8
Tuition to Other Schools	0	0.0	21.8
Special Ed. Transportation	0	0.0	8.5
Other Expenditures	0	0.0	14.7
<b>Total Expenditures</b>	<b>0</b>	<b>0.0</b>	<b>100.0</b>

### Expenditures by Revenue Source:<sup>4</sup>

	2015-16	
	Percent of Total (%) Including School Construction	Excluding School Construction
Local	0.0	0.0
State	82.9	82.9
Federal	6.2	6.2
Tuition & Other	10.8	10.8

<sup>4</sup>Revenue sources do not include state-funded Teachers' Retirement Board contributions, vocational-technical school operations, SDE budgeted costs for salaries and leadership activities and other state-funded school districts (e.g., Dept. of Children and Families and Dept. of Correction).

# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### Performance and Accountability

#### District Performance Index (DPI)

A District Performance Index (DPI) is the average performance of students in a subject area (i.e., ELA, Mathematics or Science) on the state summative assessments. The DPI ranges from 0-100. A DPI is reported for all students tested in a district and for students in each individual student group. Connecticut's ultimate target for a DPI is 75.

	English Language Arts(ELA)		Math		Science	
	Count	DPI	Count	DPI	Count	DPI
American Indian or Alaska Native	*	*	*	*	0	N/A
Asian	*	*	*	*	*	*
Black or African American	464	66.8	463	60.1	168	40.5
Hispanic or Latino	173	61.5	173	57.8	60	39.6
Native Hawaiian or Other Pacific Islander	*	*	*	*	*	*
Two or More Races	7	*	7	*	*	*
White	*	*	*	*	0	N/A
English Learners	62	55.7	62	52.1	27	35.0
Non-English Learners	591	66.8	590	60.8	204	41.3
Eligible for Free or Reduced-Price Meals	653	65.7	652	60.0	231	40.6
Not Eligible for Free or Reduced-Price Meals	0	N/A	0	N/A	0	N/A
Students with Disabilities	72	45.0	72	40.1	31	25.6
Students without Disabilities	581	68.3	580	62.5	200	42.9
High Needs	653	65.7	652	60.0	231	40.6
Non-High Needs	0	N/A	0	N/A	0	N/A
District	653	65.7	652	60.0	231	40.6

#### National Assessment of Educational Progress (NAEP): Percent At or Above Proficient<sup>1</sup>

	NAEP 2015		NAEP 2013	
	Grade 4	Grade 8	Grade 4	Grade 8
<b>READING</b>				
Connecticut	43%	43%	50%	
National Public	35%	33%	36%	
<b>MATH</b>				
Connecticut	41%	36%	32%	
National Public	39%	32%	25%	

<sup>1</sup>NAEP is often called the "Nation's Report Card." It is sponsored by the U.S. Department of Education. This table compares Connecticut's performance to that of national public school students. Performance standards for state assessments and NAEP are set independently. Therefore, one should not expect performance results to be the same across Smarter Balanced and NAEP. Instead, NAEP results are meant to complement other state assessment data. To view student subgroup performance on NAEP, [click here](#).

#### Physical Fitness Tests: Students Reaching Health Standard<sup>2</sup>

	Percent of Students by Grade <sup>3</sup> (%)				All Tested Grades	
	4	6	8	10	Count	Rate (%)
Sit & Reach	97.8	*	80.4	92.5	188	92.6
Curl Up	93.3	*	*	77.5	188	73.9
Push Up	88.8	*	60.9	62.5	188	73.4
Mile Run/PACER	97.8	*	34.8	72.5	188	76.6
All Tests - District	84.3	0.0	*	45.0	188	51.6
All Tests - State	52.8	51.4	51.4	50.6		51.6

<sup>2</sup>The Connecticut Physical Fitness Assessment (CPFA) is administered to all students in Grades 4, 6, 8 and 10. The health-related fitness scores gathered through the CPFA should be used to educate and motivate children and their families to increase physical activity and develop lifetime fitness habits.

<sup>3</sup>Only students assessed in all four areas are included in this calculation.



# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### Cohort Graduation: Four-Year<sup>1</sup>

	2015-16	
	Cohort Count <sup>2</sup>	Rate (%)
Black or African American	32	84.4
Hispanic or Latino	*	*
English Learners	*	*
Eligible for Free or Reduced-Price Meals	35	85.7
Students with Disabilities	*	*
District	35	85.7
State		87.4

<sup>1</sup>The four-year cohort graduation rate represents the percentage of first-time 9th graders who earn a standard high school diploma within four years.

<sup>2</sup>Cohort count includes all students in the cohort as of the end of the 2015-16 school year.

### 11th and 12th Graders Meeting Benchmark on at Least One College Readiness Exam<sup>5</sup>

	Participation <sup>6</sup>	Meeting Benchmark	
	Rate (%)	Count	Rate (%)
Female	100.0	23	60.5
Male	96.7	17	56.7
Black or African American	98.3	33	55.9
Hispanic or Latino	*	7	*
White	N/A	N/A	N/A
English Learners	N/A	N/A	N/A
Eligible for Free or Reduced-Price Meals	98.5	40	58.8
Students with Disabilities	*	0	*
District	98.5	40	58.8
State	96.1		43.5

<sup>3</sup>College readiness exams and benchmark scores are as follows:

- SAT<sup>®</sup> - meets benchmark score on SAT, Revised SAT or Connecticut School Day SAT
- ACT<sup>®</sup> - meets benchmark score on 3 of 4 exams (benchmark score varies by subject)
- AP<sup>®</sup> - 3 or higher on any one AP<sup>®</sup> exam
- IB<sup>®</sup> - 4 or higher on any one IB<sup>®</sup> exam
- Smarter Balanced - Level 3 or higher on both ELA and math

<sup>4</sup>Participation Rate equals the number of test-takers in 11th and 12th grade divided by the number of students enrolled in those grades, as a percent.

Sources:

SAT<sup>®</sup> and AP<sup>®</sup> statistics derived from data provided by the College Board.

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ACT<sup>®</sup> statistics derived from data provided by ACT, Inc.

Copyright © 2017 ACT, Inc. [www.act.org](http://www.act.org)

IB<sup>®</sup> statistics derived from data provided by the International Baccalaureate Organization.

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### College Entrance and Persistence

	Class of 2016	Class of 2015
	Entrance <sup>7</sup>	Persistence <sup>8</sup>
	Rate (%)	Rate (%)
Female	N/A	N/A
Male	N/A	N/A
Black or African American	N/A	N/A
Hispanic or Latino	N/A	N/A
White	N/A	N/A
English Learners	N/A	N/A
Eligible for Free or Reduced-Price Meals	N/A	N/A
Students with Disabilities	N/A	N/A
District	N/A	N/A
State	72.0	88.5

<sup>5</sup>College entrance refers to the percent of high school graduates from the year who enrolled in college any time during the first year after high school.

<sup>6</sup>College persistence refers to the percent of students who enrolled in college the first year after high school and returned for a second year (Freshman to Sophomore persistence).

Source: National Student Clearinghouse

# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### Next Generation Accountability Results

Connecticut's Next Generation Accountability System is a broad set of 12 indicators that help tell the story of how well a district/school is preparing its students for success in college, careers, and life. It moves beyond test scores and graduation rates to provide a more holistic, multifactor perspective of district and school performance.

Indicator		Index/Rate	Target	Points Earned	Max Points	% Points Earned	State Average Index/Rate
ELA Performance Index	All Students	65.7	75	43.8	50	87.7	67.1
	High Needs Students	65.7	75	43.8	50	87.7	55.9
Math Performance Index	All Students	60.0	75	40.0	50	80.0	62.2
	High Needs Students	60.0	75	40.0	50	80.0	50.5
Science Performance	All Students	40.6	75	27.1	50	54.1	55.3
	High Needs Students	40.6	75	27.1	50	54.1	45.2
ELA Academic Growth	All Students	65.8%	100%	65.8	100	65.8	55.4%
	High Needs Students	65.8%	100%	65.8	100	65.8	49.8%
Math Academic Growth	All Students	68.3%	100%	68.3	100	68.3	61.7%
	High Needs Students	68.3%	100%	68.3	100	68.3	53.7%
Chronic Absenteeism	All Students	9.1%	<=5%	41.9	50	83.8	9.9%
	High Needs Students	9.1%	<=5%	41.9	50	83.8	15.8%
Preparation for CCR	% Taking Courses	95.6%	75%	50.0	50	100.0	70.7%
	% Passing Exams	58.8%	75%	39.2	50	78.4	43.5%
On-track to High School Graduation		91.3%	94%	48.6	50	97.2	87.8%
4-year Graduation All Students (2016 Cohort)		85.7%	94%	91.2	100	91.2	87.4%
6-year Graduation - High Needs Students (2014)		N/A	94%	0.0	0	0.0	82.0%
Postsecondary Entrance (Class of 2016)		83.9%	75%	100.0	100	100.0	72.0%
Physical Fitness (estimated part rate) and (fitness)		61.8%   51.6%	75%	8.6	50	17.2	92.0%   51.6%
Arts Access		50.7%	60%	42.2	50	84.4	50.5%
<b>Accountability Index</b>				<b>953.5</b>	<b>1250</b>	<b>76.3</b>	

Gap Indicators	Non-High Needs Rate <sup>1</sup>	High Needs Rate	Size of Gap	State Gap Mean +1 Stdev <sup>2</sup>	Is Gap an Outlier? <sup>2</sup>
Achievement Gap Size Outlier?					N
ELA Performance Index Gap	.	65.7	.	16.7	
Math Performance Index Gap	.	60.0	.	18.7	
Science Performance Index Gap	.	40.6	.	16.6	
Graduation Rate Gap	.	.	.	.	

<sup>1</sup>If the Non-High Needs Rate exceeds the ultimate target (75 for Performance Index and 94% for graduation rate), the ultimate target is used for gap calculations.

<sup>2</sup>If the size of the gap exceeds the state mean gap plus one standard deviation, the gap is an outlier.

Subject/Subgroup	Participation Rate (%) <sup>3</sup>
ELA	All Students 99.7
	High Needs Students 99.7
Math	All Students 99.5
	High Needs Students 99.5
Science	All Students 100.0
	High Needs Students 100.0

<sup>3</sup>Minimum participation standard is 95%.

### Connecticut's State Identified Measurable Goal for Children with Disabilities (SIMR)

Increase the reading performance of all 3rd grade students with disabilities statewide, as measured by Connecticut's English Language Arts (ELA) Performance Index.

Grade 3 ELA Performance Index for Students with Disabilities:

**District: \***      **State: 50.2**

#### Supporting Resources

Two-page FAQ

Detailed Presentation

Using Accountability Results to Guide Improvement: comprehensive documentation and supports

# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### Narratives

#### School District Improvement Plans and Parental Outreach Activities

Hartford Academy is a member of the Achievement First network of schools, and as such benefits from the latest available research, training, and support in providing differentiated instruction to students with special needs or requiring additional support. Team Special Services works closely with our schools' special services leaders to design programming and interventions to meet the needs of the current school population. A foundation of that support is a "special services playbook", a manual that serves as a resource to school leaders, special services leaders, and teachers in identifying and addressing needs of all students. Hartford Academy is building an inclusive environment to ensure all our scholars are able to achieve academically and behaviorally at high levels. Co-teaching is one vehicle for reaching inclusiveness. Additionally, co-teaching allows teachers to collect more data, provide more feedback, and offer more targeted support to lead students to the same rigorous academic and behavioral outcomes.

Maintaining high daily attendance rates and low chronic absenteeism rates are high priorities at Hartford Academy. Operations staff reaches out to parents and guardians moments after the start of the school day to determine the reason for a student's absence. This sometimes involves understanding the circumstances that keep students from getting to school and compensating for those challenges. In some cases that can include arranging transportation for a student that missed the bus or otherwise doesn't have a ride to school. Each classroom in the schools displays their daily attendance percentage and provides incentives and recognition for days that the school buildings have 100% attendance.

Families are regularly welcomed into the school and to engage in learning activities. Report card nights are extremely well attended, and many parents are involved in the planning and leadership of these events through parent leadership councils. Teachers are highly accessible to families, with their cell phone numbers being available to parents to reach them after school hours. Community outreach and student recruitment is led by a dedicated Community Outreach Associate who coordinates efforts and explores partnerships with the community our school serves. This includes a program called "AF Ambassadors" which is a partnership among parents, teachers, and community leaders with a goal of advocating for the schools and expanding their community impact.

Additional information is available in our annual charter report and most recent charter renewal application filed with the Connecticut Department of Education.

#### Efforts to Reduce Racial, Ethnic and Economic Isolation

The mission of Hartford Academy is to deliver on the promise of equal educational opportunity for all of Hartford's children. We believe that all children, regardless of race or economic status, can succeed if they have access to a great education. Hartford Academy schools provide all of our scholars with the academic and character skills they need to graduate from top colleges, to succeed in a competitive world and to serve as the next generation of leaders in our communities.

We believe it is the fulfillment of this mission and the reduction of the achievement gaps based on race and economic status that will reduce the isolation for our scholar.

We aim to have our schools reflect the demographic composition of the neighborhoods we serve, and prepare our scholars to achieve academic success, college acceptance, and college graduation at the same rates as their more affluent peers.

The current demographic composition of our school community is 97% African American or Hispanic and 96% of our scholars are eligible for free or reduced price lunch. Academic performance on the 2015-16 SBAC exceeds or compares favorably with our host district of Hartford with 51% proficiency in ELA and 43% proficiency in Math in grades 3-8. On the SAT, our 11th grade scholars were 83% proficient in ELA and 54% proficient in Math.

Preparation for the college experience begins in the 9th grade with the Foundations and Leadership course. This four year program is designed to help scholars learn how to navigate the more complex high school and post-secondary school world, with an emphasis on overcoming obstacles through effort. Each year culminates in scholars completing high stakes applications which prepare them for the college application process. High school scholars apply to and attend a variety of summer programs to prepare them for the college experience and the diverse populations they will encounter when they move onto college campuses around the nation.

Additional information is available in our annual charter report and most recent charter renewal application filed with the Connecticut Department of Education.

# District Profile and Performance Report for School Year 2016-17

## Achievement First Hartford Academy Inc. District

### **Equitable Allocation of Resources among District Schools**

The Hartford Academy district is comprised of 4 individual school campuses. Each school has a Director of Operations (DSO) that is responsible for non-instructional activities within the school including budgeting and resource acquisition. DSOs from each campus across the Achievement First network meet regularly in a DSO Cohort to norm around processes, procedures, and activities within their schools.

The Hartford Academy Board of Directors reviews and approves the annual budget, as well as the financial reports at each of their meetings. These include school level detail with key comparable metrics. Financial reporting is centralized, allowing Achievement First's Chief Financial Officer to insure resources are allocated similarly throughout the network to schools at the same grade levels.

Hartford Academy is a data-driven organization, not only in our financial reporting, but in academic, behavior, as well as parent, student, and staff satisfaction. These data are reviewed regularly to identify outliers and equalize resources and results, ensuring equity in the way we serve our scholars and community.

## MUNICIPAL ACCOUNTABILITY REVIEW BOARD

### MEMORANDUM

TO: Members of the Hartford Committee of the Municipality Review Board (MARB)

FROM: Julian Freund, OPM

SUBJECT: Preliminary Review of Hartford's Special Education Trends and Costs

DATE: January 8, 2019

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As the committee reviewed the 2018-19 Hartford Public Schools (HPS) budget with the School Superintendent and her staff, there was discussion regarding the significant growth in the school special education costs, particularly with respect to special education tuition expenses. These costs also appeared to be significantly higher than other urban districts placements. There was also discussion as to whether out of school or district placements provided the best outcomes or environments for the students involved.

In response, at its October 4, 2018 meeting, the MARB passed a motion recommending that the MARB, with the assistance of the State Office of Policy and Management (OPM), work with the Hartford Board of Education and State Department of Education to do a programmatic and fiscal examination of the services and costs associated with providing special education for Hartford students. Such examination was to include, but not be limited to outplacements of students, identification, and related agreements for services, program recommendations, IEP structure, etc.

The attached summary compiles MARB staff's preliminary findings in this regard as well as suggested next steps for undertaking the recommended study.

#### Attachments

Cc: Superintendent Leslie Torres-Rodriguez, HPS  
Mayor Luke Bronin, Hartford  
Kathy Demsey, CFO, SDE  
Bryan Klimkiewicz, Bureau Chief, Special Education, SDE  
David Fleig, CFO, HPS  
Alison Fisher

## **Summary of Preliminary Findings Hartford Special Education Trends and Costs**

### ***Work to Date***

MARB staff has met with and has been discussing and exchanging information with HPS staff and staff from the State Department of Education (SDE) regarding these issues. The information from SDE includes school profile data regarding student counts, costs and performance reporting. This information is being used to analyze issues for Hartford and to further benchmark Hartford with other urban school systems. This information is included in Attachments 1 – 3.

In regard to information from HPS, it largely involves special education tuition costs for fiscal year 2017-18 broken down by HPS neighborhood schools, magnet schools, charter schools and Choice Schools. This information, included in Attachment 2, is being used to help identify any potential patterns in terms of the special education tuition placements and costs associated with the type of school Hartford students are attending.

### ***Comparisons of Hartford to Selected Urban Districts from Annual SDE Reports***

MARB staff reviewed special education enrollment, costs and selected performance measures for Hartford, Bridgeport, New Haven, Waterbury and New Britain contained in annual reports issued by SDE. In Attachment 1, the percentage of special education students (i.e. Students with Disabilities) in these urban districts ranges from 13.5% of total enrollment for the 2016-17 school year in New Haven to 18.5% in New Britain. Taking out New Haven, the range is 16.2% to 18.5%, with Hartford at 17.9% of total enrollment.

Attachment 2, contains fiscal year 2015-16 cost information in SDE reports related to special education for Hartford and the other four selected districts. Based on the 2015-16 cost information, Hartford's special education expenditures as a percentage of overall education expenditures appears to have been higher than Bridgeport, New Haven and Waterbury. Only in New Britain did special education expenditures appear to consume a larger portion of overall spending. However, these figures may be skewed if the special education spending reported by some of the districts did not include the employee benefits related to Special Education staff. The potentially more significant measures in Attachment 2 are the per special education student amounts related to: (1) total special education expenses and (2) tuition expenses. At \$31,589 and \$13,702, respectively, Hartford was much higher in these measures than each of the other four urban districts. While further analysis of the reported figures may be needed to validate these comparisons, they are consistent with figures in Attachment 3 which suggest HPS place a higher proportion of Students with Disabilities outside of district than the other districts.

In terms of the growth trends for overall education expenditures and special education enrollment and costs, the chart below includes the four year period from fiscal year 2012-13 to fiscal year 2015-16. Except for New Haven, special education tuition growth for the other four districts has been growing, on a percentage basis, faster than both the number of students with disabilities and special education costs. These tuition costs are likely taking a larger portion of both the special education and overall

education budgets in these districts, potentially having implications for other education programs. Again, these trends would require further analysis.

**Percentage Growth from Fiscal Year 2012-13 to Fiscal Year 2015-16**

<b>District</b>	<b>Overall Education Expenditures</b>	<b># of Students with Disabilities</b>	<b>Special Education Expenditures</b>	<b>Special Education Tuition Expenditures</b>
Hartford	6.1%	7.6%	16.8%	29.7%
Bridgeport	7.9%	14.8%	23.3%	42.2%
New Haven	12.8%	20.3%	12.0%	17.4%
Waterbury	8.7%	15.9%	6.8%	24.9%
New Britain	11.0%	5.5%	2.0%	24.9%

Attachment 4, contains selected performance measures for the five urban districts from the SDE’s Bureau of Special Education’s Annual Performance Report (APR) on special education services. As noted in the attached, in accordance with the Individuals with Disabilities Education Improvement Act (IDEA), each state must have a State Performance Plan/Annual Performance Report to evaluate the state’s efforts to meet the purposes and requirements of IDEA. While evaluating districts’ performance with respect to special education services is beyond the capabilities of MARB staff and involves a number of complex factors, Hartford’s general performance with respect to the selected measures appears, in many instances, similar to the other four districts included in Attachment 4.

***Preliminary Review of Hartford Special Education Tuition by HPS Schools, Magnets, Choice and Charter Schools***

Attachment 5 contains information regarding special education tuition costs for HPS for fiscal year 2017-18. This information was provided by HPS Finance staff. In regard to the level and nature of Hartford’s special education tuition costs, a factor to consider is that many of these tuition costs relate to Hartford students that are in schools other than Hartford neighborhood schools. These include magnet schools, charter schools and Choice schools (e.g. other school districts). HPS often has to pay for these special education placements to the extent they exceed the normal per student amount provided. Reportedly, this situation is more typical in the Hartford school district when compared to other districts. According to Attachment 5 (although more work is required to validate this comparison), 46.1 percent of the special education tuition costs for fiscal year 2017-18 were related to placements at private schools (almost all in CT with just 2 placements out of state). These figures may point to an area requiring further study and evaluation.

***Potential Next Steps Re Study of Hartford Special Education Services and Costs***

The preliminary findings by SDE, HPS and MARB staff suggest that Hartford has higher per student special education costs, with tuition payments being an important factor, than other urban districts. Also, Hartford may be unique in that a significant portion of the special education costs relate to students not attending Hartford neighborhood schools. The suggestion is not that incorrect placements are necessarily being made with respect to Hartford students, but rather that the differences in Hartford’s systems for making such placements may need to further study. Given these preliminary findings, the potential scope of further study, evaluation and possible recommendations include:

- 1) Undertaking a more detailed review of Hartford's special education placement numbers and costs by HPS schools, Magnet schools, Choice schools and charter schools, along with an evaluation of the practices of making service and placement decisions for special education students;
- 2) Review of the four peer urban districts in terms of their process for making placement and service decisions for special education students and the service delivery alternatives available to or utilized by these districts;
- 3) Review of State, regional and national best practices in regard to special education services and delivery systems;
- 4) In undertaking the reviews described above, potential new or enhanced funding options or opportunities should be identified;
- 5) A review of federal and state statutory and other requirements governing the delivery and funding of special education services provided or managed by school districts
- 6) Recommendations for improvements, new service delivery approaches and funding opportunities and implementation approaches for such improvements.

Based again on discussions between SDE, HPS and MARB staff, the potential study partners or leads for a possible study include:

- 1) Individuals identified by the Connecticut Association of Public School Superintendents (CAPSS), the Connecticut Association of Boards of Education (CABE) and/or the Connecticut Association of School Business Officers (CASBO);
- 2) A regional education service center (RESC);
- 3) UConn or a CSU School of Education; and/or
- 4) A consultant selected by RFP.

We look forward to reviewing these matters with you and answering any questions you may have.



## Attachment 1

### K-12 Enrollment Figures for 2016-17 School Year

<b>Enrollment</b>	<b>Hartford</b>	<b>Bridgeport</b>	<b>New Haven</b>	<b>Waterbury</b>	<b>New Britain</b>
Total	20,893	21,222	21,981	19,001	10,145
Students with Disabilities	3,733	3,434	2,973	3,460	1,879
% with Disabilities	17.9%	16.2%	13.5%	18.2%	18.5%

Source: CT State Dept. of Educ. District Profiles for School Year 2016-17

## Attachment 2

### Special Education Cost Information: FY 2015-16 School Year

Category	Hartford		Bridgeport		New Haven		Waterbury		New Britain	
	Special Educ. Expenditures	As % of Total	Special Educ. Expenditures	As % of Total	Special Educ. Expenditures	As % of Total	Special Educ. Expenditures	As % of Total	Special Educ. Expenditures	As % of Total
Certified Personnel	\$25,669,465	22.3%	\$23,406,981	29.1%	\$23,780,825	34.3%	\$20,356,749	30.2%	\$12,521,840	28.4%
Noncert Personnel	\$13,719,274	11.9%	\$11,655,512	14.5%	\$3,036,395	4.4%	\$13,047,149	19.3%	\$7,329,862	16.6%
Employee Benefits	\$11,058,536	9.6%		0.0%		0.0%		0.0%		0.0%
Purchased Services	\$1,125,910	1.0%	\$2,454,448	3.0%	\$3,238,900	4.7%	\$4,033,103	6.0%	\$1,100,350	2.5%
Tuition to Other Schools	\$49,985,817	43.4%	\$22,615,270	28.1%	\$18,900,227	27.3%	\$7,313,584	10.8%	\$12,926,168	29.3%
Special Ed Transp	\$13,507,117	11.7%	\$10,692,741	13.3%	\$7,677,073	11.1%	\$5,498,816	8.2%	\$4,526,398	10.3%
Other Expenditures	\$171,908	0.1%	\$9,716,854	12.1%	\$12,648,870	18.3%	\$17,193,864	25.5%	\$5,653,378	12.8%
<b>Total Special Ed. Expenditures</b>	<b>\$115,238,027</b>	<b>100.00%</b>	<b>\$80,541,806</b>	<b>100.00%</b>	<b>\$69,282,290</b>	<b>100.00%</b>	<b>\$67,443,265</b>	<b>100.00%</b>	<b>\$44,057,996</b>	<b>100.00%</b>

	Hartford		Bridgeport		New Haven		Waterbury		New Britain	
	Expenditures	As % of Total	Expenditures	As % of Total	Expenditures	As % of Total	Expenditures	As % of Total	Expenditures	As % of Total
<b>Total Special Ed. Expenditures</b>	<b>\$115,238,027</b>	<b>27.14%</b>	<b>\$80,541,809</b>	<b>25.92%</b>	<b>\$69,282,290</b>	<b>18.64%</b>	<b>\$67,443,265</b>	<b>23.39%</b>	<b>\$44,057,996</b>	<b>28.25%</b>
<b>Overall Education Exp.</b>	<b>\$424,659,866</b>		<b>\$310,690,561</b>		<b>\$371,638,397</b>		<b>\$288,389,434</b>		<b>\$155,953,244</b>	

	Hartford		Bridgeport		New Haven		Waterbury		New Britain	
Number of Students with Disabilities (FY 2015/16)	3,648		3,198		2,817		3,419		1,697	
Special Ed. Expenditures per Number of Students with Disabilities	\$31,589		\$25,185		\$24,594		\$19,726		\$25,962	
Tuition Expenditures per Number of Students with Disabilities	\$13,702		\$7,072		\$6,709		\$2,139		\$7,617	

Source: Edsight Special Education Expenditures Reports, FY 2015/16 - <http://edsight.ct.gov/SASPortal/main.do>

### Attachment 3

#### Students with Disabilities Placed Outside of District

District	2015-16		2016-17		2017-18	
	Percent of SWD Placed Outside of District		Percent of SWD Placed Outside of District		Percent of SWD Placed Outside of District	
	Other Public District	Private/Other Setting	Other Public District	Private/Other Setting	Other Public District	Private/Other Setting
Hartford	17.8%	10.6%	18.6%	10.5%	19.8%	11.0%
Bridgeport	10.1%	3.4%	10.2%	3.0%	11.4%	3.1%
New Britain	12.9%	5.0%	13.6%	4.3%	13.4%	3.1%
New Haven	6.5%	3.5%	6.6%	3.4%	6.5%	3.4%
Waterbury	1.2%	4.8%	1.4%	4.7%	1.2%	4.9%

Source: Edsight SWD Placed Outside of District - <http://edsight.ct.gov/SASPortal/main.do>

## Attachment 4

### Selected Measures from SDE's Annual Performance Report on Connecticut's State Performance Plan 2016-17 School Year

**Note:** In accordance with the Individuals with Education Improvement Act (IDEA), each state must have a State Performance Plan/Annual Performance Report to evaluate the state's efforts to meet the purposes and requirements of IDEA.

Measure	Target	Hartford	Bridgeport	New Haven	Waterbury	New Britain
IDEA Determination based on FY16 Data*	Meets	Needs Assistance 1	Needs Assistance 2	Meets Requirements	Meets Requirements	Needs Assistance 1
State Systemic Improvement Plan (Grade 3 Performance for Students with Disabilities)		41.7	43.6	44.8	42.9	39.9
Increase HS Graduation Rate (2015-16)	72.79%	45.10%	46.00%	57.50%	48.40%	50.80%
Participation Rate Grade 3-8 ELA	95.00%	97.79%	98.17%	98.94%	98.76%	98.12%
Participation Rate Grade 3-8 Math	95.00%	95.76%	97.60%	97.87%	98.53%	98.12%
Participation Rate Grade 11 ELA	95.00%	80.33%	82.30%	82.81%	85.84%	78.89%
Participation Rate Grade 11 Math	95.00%	80.33%	82.30%	82.81%	85.84%	78.89%
Proficiency Rate Grade 3-8 ELA	18.00%	6.61%	7.34%	11.39%	5.33%	6.30%
Proficiency Rate Grade 3-8 Math	12.50%	7.33%	7.06%	10.86%	4.42%	5.88%
Proficiency Rate Grade 11 ELA	20.50%	14.58%	7.56%	15.30%	11.70%	12.68%
Proficiency Grade 11 Math	9.50%	9.90%	***	10.38%	5.85%	8.45%
<b>Increase Placement/Time w/ Nondisabled Peers:</b>						
Increase Regular Class Placement	68.00%	75.51%	49.84%	64.85%	59.07%	63.57%
Decrease Separate Class Placement	6.10%	6.39%	11.25%	5.25%	8.15%	9.57%
Decrease Placements in Separate Schools, Residential or Other Settings	8.40%	12.88%	9.16%	13.17%	6.40%	7.90%

Source: CT State Dept. of Educ. District Profiles for School Year 2016-17

\*Based on selected indicators in performance report.

## Attachment 5

### Special Education Tuition Payments FY 2017-18 Hartford Public Schools

Category	Students	Amount	Per Pupil	Notes
Private In State	483	\$28,951,756	\$59,942	HPS placements or DCF placed
Jumoke Academy	30	\$449,413	\$14,980	
Out of State	2	\$96,318	\$48,159	State Dept. of Developmental Services placed
Public In State	1,362	\$27,544,291	\$20,223	Choice, HPS or Magnet placed
High Road Hartford	107	\$3,379,262	\$31,582	
Achievement First	123	\$1,696,460	\$13,792	
<b>Totals</b>	<b>2,107</b>	<b>\$62,117,500</b>	<b>\$29,481</b>	

Source: HPS Finance Office

**CITY OF HARTFORD**  
 NONU (Non-Union), UNCL (Unclassified) & CLASSIFIED Employees

Union	Collective Bargaining Agreement Duration	General Wage Increases Since July 1, 2009
NONU (Non-Union), UNCL (Unclassified) & CLASSIFIED Employees	N/A - Updated Human Resources Rules & Regulations went into effect 8/8/05.	7/09: 0.00% Plus <u>No</u> Step Movement 7/10: 0.00% Plus <u>No</u> Step Movement 7/11: 0.00% Plus <u>1/2</u> Step Movement 7/12: 0.00% Plus <u>1/2</u> Step Movement 7/13: 0.00% Plus <u>3%</u> Step Movement 7/14: 0.00% Plus <u>No</u> Step Movement 7/15: 0.00% Plus <u>1/2</u> Step Movement 7/16: 0.00% Plus <u>No</u> Step Movement 7/17: 0.00% Plus <u>No</u> Step Movement 7/18: 0.00% Plus <u>No</u> Step Movement

CITY OF HARTFORD

NON-UNION/JUNCLASSIFIED FULL TIME EMPLOYEE SALARIES

JOB TITLE	FULL TIME EMPLOYEES (COUNT)				CHANGE IN SALARIES			
	FY15 FTE	FY16 FTE	FY17 FTE	FY18 FTE	FY16 vs FY15 Salary Change %	FY17 vs FY16 Salary Change %	FY18 vs FY17 Salary Change %	
311 CONST SERV SUPVSR COMM LIA	1	1	1	1	0%	0%	0%	-2%
311 CONSTITUENT SERVICE SUPVSR	3	3	2	4	-2%	-2%	0%	4%
ADMIN CLERK - NONU	1	1	1	1	0%	0%	0%	-4%
ADMINISTRATIVE OPERATIONS MNGR	1	1	1	1	14%	0%	0%	0%
ASSISTANT CITY TREASURER	1	2	2	2	-4%	0%	0%	9%
ASSISTANT FIRE CHIEF BIWK	1	1	1	1	0%	0%	0%	0%
ASSISTANT POLICE CHIEF	1	1	1	1	0%	0%	0%	0%
ASST CITY ASSESSOR	1	1	1	1	2%	0%	0%	0%
ASST DIR FAM CHILD YOUTH REC	1	1	1	1	2%	0%	0%	0%
ASST DIR M&B	1	1	1	1	2%	0%	0%	4%
ASST DIR OF FCYR (REC)	1	1	1	1	3%	0%	0%	0%
ASST DIR OF FCYR (YOUTH)	1	1	1	1	3%	-100%	0%	0%
ASST DIR OF HOUSING	1	1	1	1	3%	0%	0%	0%
ASST DIRECTOR PW & CITY ENG	1	1	1	1	0%	-100%	0%	0%
ASST HUMAN RESOURCES DIR	1	1	1	1	0%	0%	0%	0%
ASST TO CHIEF OP OFFICER	2	2	2	2	1%	0%	0%	-100%
ASST TO CHIEF OP OFFICER II	2	1	1	1	-7%	0%	0%	0%
ASST TO THE DIR OF FCYR	1	1	1	1	2%	0%	0%	-15%
CHIEF AUDITOR	1	1	1	1	2%	0%	0%	-100%
CHIEF FINANCIAL OFF/ FIN DIR	1	1	1	1	6%	0%	0%	0%
CHIEF INFORMATION OFFICER	1	1	1	1	0%	-100%	0%	0%
CHIEF OF POLICE	1	1	1	1	0%	0%	0%	0%
CHIEF OF STAFF	1	1	1	1	-15%	0%	0%	0%
CHIEF OPERATING OFFICER	1	1	1	1	2%	-10%	0%	0%
CITY ARCHITECT	1	1	1	1	0%	-3%	0%	-100%
CITY ASSESSOR	1	1	1	1	2%	0%	0%	0%
CITY TREASURER	1	1	1	1	0%	0%	0%	0%
COMMUNITY LIAISON	2	1	1	1	3%	-1%	0%	0%
CONFIDENTIAL SECRETARY	5	3	3	2	-5%	0%	0%	-2%
CORPORATION COUNSEL	9	9	9	9	0%	0%	0%	0%
COUNCIL PERSONS	1	1	1	2	0%	-100%	0%	0%
DEP DIR HR & LABOR RELATIONS	1	1	1	1	0%	0%	0%	-100%
DEP DIRECTOR PUBLIC WORKS	1	1	1	1	3%	0%	0%	0%
DEPUTY CHIEF AUDITOR	1	1	1	1	-2%	0%	0%	0%
DEPUTY CORP COUNSEL	1	1	1	1	0%	0%	0%	0%
DEPUTY DIRECTOR OF DEV SERV	1	1	1	1	0%	-17%	0%	0%
DIR FAM CHILD YOUTH REC	1	1	1	1	0%	0%	0%	0%
DIR OF COMM ENGAGEMENT	1	1	1	1	0%	0%	0%	0%
DIR OF COMMUN & BUSINESS DEV	1	1	1	1	27%	0%	0%	0%
DIR OF HEALTH & HUMAN SERVICES	1	1	1	1	0%	0%	0%	-7%
DIR OF INTERGOVMTL AFFAIRS	1	1	1	1	0%	-22%	0%	0%
DIR OF STRATEGIC PARTNERSHIPS	1	1	1	1	0%	-100%	0%	0%
DIRE. OF BLIGHT REMEDIATION	1	1	1	1	0%	0%	0%	0%
DIRECTOR MANAGEMENT & BUDGET	1	1	1	1	8%	0%	0%	0%
DIRECTOR OF COMMUNICATIONS	1	1	1	1	-3%	0%	0%	-100%
DIRECTOR OF DEVELOPEMENT SERV	1	1	1	1	-8%	0%	0%	-100%

JOB TITLE	FULL TIME EMPLOYEES (COUNT)				CHANGE IN SALARIES			
	FY15 FTE	FY16 FTE	FY17 FTE	FY18 FTE	FY16 vs FY15 Salary Change %	FY17 vs FY16 Salary Change %	FY18 vs FY17 Salary Change %	
DIRECTOR OF EMER SERV TELECOMM	1	1	1	1	0%	0%	0%	
DIRECTOR OF HOUSING	1	1	1	1	3%	0%	0%	
DIRECTOR OF PLANNING	1	1	1	1	22%	0%	0%	
DIRECTOR OF PUBLIC WORKS	1	1	1	1	0%	0%	-100%	
DIRECTOR OF RE-ENTRY	1	1	1	1	0%	-100%	0%	
EXCEPTIONS	5	4	4	4	-3%	0%	0%	
EXCESS BENEFIT PAYMENTS	6	6	7	4	-12%	-21%	-1%	
EXECUTIVE ASSISTANT	18	16	17	15	0%	-3%	2%	
EXECUTIVE POLICY ADVISOR	1	1	1	1	0%	0%	-100%	
FINANCE DIRECTOR	1	1	1	1	0%	0%	0%	
FIRE CHIEF	1	1	1	1	-3%	0%	0%	
GREEN INFRASTRUCTURE ASST.	1	1	1	1	0%	0%	0%	
HUMAN RESOURCES ADMINISTRATOR	2	1	1	1	0%	0%	0%	
HUMAN RESOURCES ANALYST	2	2	1	2	10%	0%	-14%	
LEGAL SECRETARY	1	1	1	1	-2%	0%	-4%	
LEGISLATIVE & LEGAL ADVISOR	1	1	1	1	1%	0%	0%	
MANAGEMENT ANALYST	3	3	2	1	0%	-100%	0%	
MAYOR	1	1	1	1	10%	0%	-7%	
OFF DIR CENTRAL GRANTS ADMIN	1	1	1	1	14%	0%	0%	
PARALEGAL I	1	1	1	1	3%	-100%	0%	
PARALEGAL II	1	1	1	1	0%	0%	10%	
PARALEGAL III	1	1	1	1	3%	0%	0%	
PENSION COMMISSION EMPLOYEE	8	8	7	7	2%	-100%	0%	
POLICE DEPARTMENT CADET	9	7	7	2	-2%	4%	-10%	
PRIN ADMINISTRATIVE ANALYST	1	1	1	1	0%	0%	0%	
PRINCIPL HUM RESOURCES ANALYST	1	1	1	1	-31%	0%	-100%	
PROMISE ZONE/MBK ADMINISTRATOR	1	1	1	1	2%	0%	0%	
REGISTRAR OF VOTERS	3	3	3	2	0%	-21%	-13%	
RESEARCH & COMMUNICATIONS SPEC	1	1	1	1	0%	0%	0%	
RISK MANAGER	1	1	1	1	0%	0%	-100%	
SENIOR ADMINISTRATIVE ASSIST	3	3	3	2	1%	-8%	5%	
SPECIAL EVENTS COORDINATOR	1	1	1	1	21%	0%	0%	
SR HUMAN RESOURCE ANALYST	2	1	1	1	5%	0%	-100%	
STATISTICIAN	1	1	1	1	0%	0%	14%	
SUSTAINABILITY COORDINATOR	1	1	1	1	0%	0%	0%	
TOWN & CITY CLERK	1	1	1	1	2%	0%	0%	

**NOTES:**  
 Provided data above is the City of Hartford non-union/ unclassified FTE (full time employee) count, employees average salary and salary variances  
 FY15 FTE count-139, FY16 FTE count-128, FY17 FTE count-124, FY18 FTE-116  
 Increase in FY16 attributed to refill of head of Departments, as well as various positions deemed to be of importance to new mayoral strategies.  
 Such as a restructure of various departments to consolidate positions and duties.  
 Average salary is calculated per job title and per fiscal year  
 Salary percent (%) increases highlighted in yellow



Health Premium Cost Share Increases  
1/15/2019

CITY OF HARTFORD

HEALTH INSURANCE COST SHARE  
FOR NON-UNION/UNCLASSIFIED EMPLOYEES

HEALTH INSURANCE PLAN	CLASSIFICATION	FY2015		FY2016		FY2017		FY2018		FY2019 (CURRENT)	
		(1) Biweekly Contributions 16% or \$20 of Yr Total	FY2015 YEARLY TOTAL	(2) Biweekly Contributions 17% or \$20 of Yr Total	FY2016 YEARLY TOTAL	(3) Biweekly Contributions 18% or \$20 of Yr Total	FY2017 YEARLY TOTAL	(4) Biweekly Contributions 19% or \$20 of Yr Total	FY2018 YEARLY TOTAL	(5) Biweekly Contributions 20% or \$20 of Yr Total	FY2019 YEARLY TOTAL
Cigna Open Access	Individual	\$ 64.72	\$ 10,516.92	\$ 69.63	\$ 10,649.29	\$ 77.88	\$ 11,249.33	\$ 96.13	\$ 13,154.63	\$ 105.06	\$ 13,657.92
Cigna Open Access	Two Person	\$ 138.01	\$ 22,425.96	\$ 150.78	\$ 23,060.47	\$ 170.05	\$ 24,562.78	\$ 207.24	\$ 28,359.16	\$ 224.86	\$ 29,231.64
Cigna Open Access	Family	\$ 179.54	\$ 29,174.88	\$ 195.32	\$ 29,872.47	\$ 219.78	\$ 31,746.00	\$ 268.79	\$ 36,781.79	\$ 292.23	\$ 37,989.84
Cigna BlueCare OAPIN	Individual	\$ 44.07	\$ 7,160.88	\$ 42.65	\$ 6,522.94	\$ 45.57	\$ 6,969.53	\$ 57.28	\$ 8,760.47	\$ 63.24	\$ 9,672.00
Cigna BlueCare OAPIN	Two Person	\$ 88.39	\$ 14,362.68	\$ 85.58	\$ 13,088.71	\$ 91.42	\$ 13,981.88	\$ 114.86	\$ 17,566.82	\$ 126.78	\$ 19,389.88
Cigna BlueCare OAPIN	Family	\$ 117.66	\$ 19,119.48	\$ 113.99	\$ 17,433.76	\$ 121.76	\$ 18,622.12	\$ 152.84	\$ 23,375.53	\$ 168.62	\$ 25,788.94

HEALTH INSURANCE PLAN	CLASSIFICATION	Variance							
		FY16 vs FY15 Biweekly VAR %	FY16 vs FY15 YR Total VAR%	FY17 vs FY16 Biweekly VAR %	FY17 vs FY16 YR Total VAR%	FY18 vs FY17 Biweekly VAR %	FY18 vs FY17 YR Total VAR%	FY19 vs FY18 Biweekly VAR %	FY19 vs FY18 YR Total VAR%
Cigna Open Access	Individual	8%	1%	12%	6%	23%	17%	9%	4%
Cigna Open Access	Two Person	9%	3%	13%	7%	22%	15%	9%	3%
Cigna Open Access	Family	9%	2%	13%	6%	22%	16%	9%	3%
Cigna BlueCare OAPIN	Individual	-3%	-9%	7%	7%	26%	26%	10%	10%
Cigna BlueCare OAPIN	Two Person	-3%	-9%	7%	7%	26%	26%	10%	10%
Cigna BlueCare OAPIN	Family	-3%	-9%	7%	7%	26%	26%	10%	10%

NOTES:

- (1)- Commencing the first pay period in July 2014, all full-time, non-bargaining unit employees and unclassified appointees pay sixteen percent (16%) of the allocation rate towards the cost of the group health insurance coverage or twenty dollars (\$20.00) per week, whichever is greater.
- (2)- Commencing the first pay period in July 2015, all full-time, non-bargaining unit employees and unclassified appointees pay seventeen percent (17%) of the allocation rate towards the cost of the group health insurance coverage or twenty dollars (\$20.00) per week, whichever is greater.
- (3)- Commencing the first pay period in July 2016, all full-time, non-bargaining unit employees and unclassified appointees pay eighteen percent (18%) of the allocation rate towards the cost of the group health insurance coverage or twenty dollars (\$20.00) per week, whichever is greater.
- (4)- Commencing the first pay period in July 2017, all full-time, non-bargaining unit employees and unclassified appointees pay nineteen percent (19%) of the allocation rate towards the cost of the group health insurance coverage or twenty dollars (\$20.00) per week, whichever is greater.
- (5)- Commencing the first pay period in July 2018, all full-time, non-bargaining unit employees and unclassified appointees pay twenty percent (20%) of the allocation rate towards the cost of the group health insurance coverage or twenty dollars (\$20.00) per week, whichever is greater.