

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, November 19, 2019 10:00 AM – 12:00 PM

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

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes: October 15, 2019
- III. Presentation and Discussion: HR Report
- IV. Discussion: Fire Districts
- V. Discussion: Partnership Transition
- VI. Update: FY 2018 Audit findings and corrective action plan
- VII. Update: FY 2019 Audit process
- VIII. Update: Efficiency Measures
- IX. Update: Sale of Properties
- X. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, October 15, 2019 10:00 AM – 11:30 PM

Meeting Location: 55 Farmington Avenue, Hartford, CT – Conference Room 1011

MARB West Haven Subcommittee Members Present: Kimberly Kennison (OPM Secretary designee), Deputy State Treasurer Linda Savitsky (State Treasurer designee), Stephen Falcigno, Tom Hamilton, and Scott Jackson.

Other MARB Members Present: Robert White

OPM and Treasurer's Office Staff Present: Julian Freund (OPM), William Plummer (OPM), Christine Shaw (Assistant State Treasurer)

City Staff Present: Mayor Nancy Rossi, Finance Director Frank Cieplinski, Michael Milone

I. Call to Order & Opening Remarks

The meeting was called to order by Deputy Treasurer Savitsky at 10:10 AM

II. Approval of minutes

August 13, 2019 minutes: The minutes were approved by the West Haven subcommittee members present with Mr. Falcigno abstaining.

III. Update: FY 2019 Audit Process

Finance Director Frank Cieplinski provided an update on the status of the FY 2019 audit. The Town's independent auditor, Joseph Centofanti, was at the City a week ago to meet with Mr. Cieplinski and City staff. He indicated that he has received all of the 3rd party data needed to conduct the audit. According to Mr. Cieplinski, the FY 2019 books are basically closed except for one reconciling item that is still being worked on regarding the City's property tax revenue for the month of June. A meeting is taking place between the City's tax collector, assessor and finance office staff to resolve and reconcile the June 2019 tax receipts. The auditor has already done some of the testing that he needs to conduct. If the City's books are closed by the end of next week, the auditor believes he can issue the audit report by December 31, 2019.

A number of questions were raised by Board members in regard to information pertaining the FY 2019 audit, including information as to the status of the information needed to complete the Allingtown Fire District audit and the pension and OPEB information for the City and district that the actuary needs to provide.

IV. Update: FY 2018 Audit Findings and Corrective Action Plan

Finance Director Frank Cieplinski provided an update on the FY 2018 audit findings as represented in the package provided to Board members. Board members made several recommendations to Mr. Cieplinski to ensure that the corrective actions have been properly implemented and to identify continuing areas of

concerns. Ms. Kennison indicated that from her experience, it would be important for the City to document dates as to when the City has implemented corrective actions to resolve each of the audit findings. Such documentation provides City officials to place in context any repeated findings that might be identified by the auditor as part of the 2019 audit. If corrective action did not take place until the latter half of FY 2019 or subsequent to June 30, 2019, there may be repeated finding for FY 2019 depending on when the transactions tested occurred. However, you would know that you have already begun to address the audit finding despite the auditor's repeated finding and you would expect that transactions tested after the corrective actions implemented would not turn up the same audit finding issues.

V. Update: Efficiency Measures

Ms. Savitsky referenced the efficiency report prepared by Mayor Rossi and her staff. Mayor Rossi and Mr. Milone provided a detailed walk through of the efficiency measures for generating revenues and for achieving cost savings that the City has taken to date and the pending steps that the City plans to take in the future in regard to the various list of efficiency projects. Subcommittee members asked several questions regarding the sale of two school properties, which is one of the initiatives in the efficiencies plan. The originally selected buyer will not be purchasing the properties because financing did not come together. The developer proposing next highest purchase price for the properties is proceeding with the purchase. Subcommittee members questioned what the City's options are for proceeding with the sale. Members asked about what is driving down the purchase price and whether an appraisal was conducted prior to the RFP for the sale. These questions were deferred to the next subcommittee meeting.

VI. Update: Partnership Transition

Michael Milone provided an update to the Board regarding the partnership plan. Mr. Hamilton inquired about the Board of Education's participation in the partnership plan and Mr. Milone indicated that the Board of Education's superintendent wants to hear from the benefits consultant before proceeding. Mr. Milone believes the numbers will show that the Board of Education would achieve considerable savings from joining the partnership plan. A discussion ensued among Board members and the City in regard to the plan and how any cost savings could be legally used by the City and Board of Education. Board members made a number of recommendations to the City in regard to the partnership plan. Ms. Savitsky commented that it would seem to be beneficial for the City to invite its actuaries to a future meeting to provide more details on the pension and OPEB plans and to provide Board members to ask questions of the actuary.

VII. Sale of Properties

The sale of properties was discussed briefly under the Efficiency Measures item. An update on the sale was deferred until the November subcommittee meeting.

VIII. Update: July 2018 Pension Valuation

The Board and City reviewed the pension valuation data provided. A discussion ensued among Board members and the City. Mr. Hamilton indicated that the information provided would indicate that the ADEC is anticipated to decrease. The positions the City to be able to revise its proposed 5-Year Plan to reflect the updated pension projections and to incorporate a more gradual mill rate increase. The favorable interest rates on recently issued notes also provide opportunity for further revision to the 5-Year Plan. The City indicated that the Plan would be revised to reflect these modifications.

IX. Adjourn

Meeting adjourned at 11:25

Fire Districts - Summary Salary Data

First Taxing District Calendar 2018				West Shore Fire District FY 2019				Allingtown Fire Department FY 2019			
Emp.	Salary	Overtime *	Total	Emp.	Salary	Overtime *	Total	Emp.	Salary	Overtime	Total
1	112,092	12,957	125,049	1	70,914	41,452	112,366	1	59,288	28,983	88,271
2	94,500	11,588	106,088	2	70,914	64,350	135,264	2	58,061	27,303	85,364
3	81,190	18,205	99,395	3	83,661	23,761	107,422	3	54,142	-	54,142
4	79,192	30,367	109,559	4	70,914	24,457	95,371	4	75,381	20,703	96,084
5	79,192	28,652	107,844	5	70,914	32,704	103,618	5	67,244	44,545	111,789
6	79,192	38,030	117,222	6	70,914	28,736	99,650	6	67,244	29,127	96,371
7	79,192	29,211	108,403	7	70,914	26,798	97,712	7	67,244	44,684	111,928
8	73,177	38,977	112,154	8	83,661	45,131	128,792	8	99,247	-	99,247
9	73,177	55,699	128,876	9	77,319	24,642	101,961	9	75,381	18,615	93,996
10	73,177	63,398	136,575	10	70,914	42,407	113,321	10	58,061	20,052	78,113
11	73,177	28,473	101,650	11	78,549	28,710	107,259	11	59,288	16,885	76,173
12	73,177	53,114	126,291	12	70,914	25,261	96,175	12	67,244	36,067	103,310
13	73,177	14,891	88,068	13	70,914	57,695	128,609	13	67,244	18,397	85,641
14	73,177	53,944	127,121	14	66,099	27,392	93,491	14	51,324	24,877	76,201
15	67,115	13,849	80,964	15	83,661	62,526	146,187	15	75,381	20,816	96,196
16	73,634	13,102	86,736	16	70,914	21,612	92,526	16	75,381	17,838	93,219
17	73,757	12,023	85,780	17	70,914	17,015	87,929	17	14,250	2,063	16,312
18	67,115	23,358	90,473	18	77,319	27,930	105,249	18	67,244	14,748	81,992
19	18,628	12,181	30,809	19	70,914	18,783	89,697	19	67,244	14,679	81,923
20	45,536	13,605	59,141	20	70,914	31,770	102,684	20	53,133	20,594	73,728
21	67,115	14,197	81,312	21	70,914	53,874	124,788	21	67,244	22,313	89,557
22	67,115	14,187	81,302	22	70,914	46,484	117,398				
23	67,115	43,494	110,609	23	77,319	30,634	107,953				
24	18,628	2,070	20,698	24	96,020	15,082	111,102				
25	67,115	48,675	115,790	25	70,914	42,418	113,332				
26	67,115	33,545	100,660	26	70,914	62,010	132,924				
27	67,115	44,637	111,752	27	70,914	28,394	99,308				
28	-	-	-	28	70,914	42,814	113,728				
29	67,115	49,891	117,006	29	72,157	51,202	123,359				
30	67,115	44,031	111,146	30	52,308	3,675	55,983				
31	67,115	48,357	115,472	31	89,000	14,618	103,618				
32	67,115	22,824	89,939	32	62,214	-	62,214				
33	67,115	34,437	101,552								
34	67,115	43,380	110,495								
35	67,115	50,195	117,310								
36	67,115	15,436	82,551								
37	67,115	50,625	117,740								
38	67,115	39,532	106,647								
39	56,095	25,118	81,213								
40	67,115	59,219	126,334								
41	67,115	46,111	113,226								
42	67,115	8,955	76,070								
43	56,095	29,697	85,792								
44	56,095	39,955	96,050								
45	67,115	28,473	95,588								
46	67,115	48,307	115,422								
47	56,095	23,327	79,422								
48	67,115	28,470	95,585								
49	67,115	14,544	81,659								
50	45,536	21,893	67,429								
51	77,386	35,104	112,490								
52	60,876	7,091	67,967								
53	21,518	3,582	25,100								

*OT figures are inclusive of stipends (EMT, paramedic, education)

*OT figures are inclusive of stipends (EMT, paramedic, education)

Fire Districts Summary Health Insurance

First Taxing District

Actives:

- Do not establish rates by Single, Double, Family:
 - One rate used per employee
 - One rate per dependent
- Per Employee Rate: \$29,291
- Per Depended Rate: \$10,057
- Cost share is capped at \$2,000 per year per employee (\$38.46 per week)

Retirees:

- Do not establish rates by Single, Double, Family:
 - One rate used per Under-65 retiree
 - One rate per dependent
- Per Retiree Rate: \$25,180
- Per Depended Rate: \$11,290
- Cost share dependent on date retired. Total contributions \$26,380/year from 18 U-65 retirees

- Cost of Medicare Supplemental for Over-65s: Single \$2,376/year; Double \$4,752/year

West Shore

Actives:

- Premium for Single: \$12,786
- Premium for Family: \$33,771
- Employee Contribution: 10%

Retirees:

- Under-65s: No rate set. Total cost ÷ Number = Avg. cost of \$52,000 per retiree/year
- Cost shares range from few dollars/month to \$276/month. Most pay \$25 or \$30/month.

- Supplemental for Over-65s: Single \$8,500/yr; Double \$17,000/yr

Allingtown

Actives:

- Premium for Single: \$12,392
- Premium for Double: \$26,239
- Premium for Family: \$32,102
- Employee Contribution: 11%

Retirees:

- Same rates as shown for Actives
- Employee contributions range from 0% to 11% depending on date of retirement.

WHF 2018 CALENDAR YEAR

	BASE	STIPENDS	TO	TOTAL	COST SHARE (WEEKLY)
1	\$112,092	\$ 12,957	\$ -	\$ 125,049	\$ 38.46
2	\$ 94,500	\$ 11,588	\$ -	\$ 106,088	\$ 38.46
3	\$ 81,190	\$ 11,089	\$ 7,116	\$ 99,396	\$ 38.46
4	\$ 79,192	\$ 11,149	\$19,218	\$ 109,559	\$ 38.46
5	\$ 79,192	\$ 10,407	\$18,245	\$ 107,844	\$ 38.46
6	\$ 79,192	\$ 10,657	\$27,373	\$ 117,222	\$ 38.46
7	\$ 79,192	\$ 10,307	\$18,904	\$ 108,403	\$ 38.46
8	\$ 73,177	\$ 9,477	\$29,500	\$ 112,154	\$ 38.46
9	\$ 73,177	\$ 9,727	\$45,972	\$ 128,876	\$ 38.46
10	\$ 73,177	\$ 10,177	\$53,221	\$ 136,575	\$ 38.46
11	\$ 73,177	\$ 9,577	\$18,896	\$ 101,650	\$ 38.46
12	\$ 73,177	\$ 10,177	\$42,937	\$ 126,291	\$ 38.46
13	\$ 73,177	\$ 12,277	\$ 2,614	\$ 88,068	\$ 38.46
14	\$ 73,177	\$ 9,327	\$44,617	\$ 127,121	\$ 38.46
15	\$ 67,115	\$ 11,244	\$ 2,605	\$ 80,965	\$ 38.46
16	\$ 73,634	\$ 12,420	\$ 682	\$ 86,736	\$ 38.46
17	\$ 73,757	\$ 10,082	\$ 1,941	\$ 85,780	\$ 38.46
18	\$ 67,115	\$ 10,894	\$12,464	\$ 90,474	\$ 38.46
19	\$ 18,628	\$ 8,520	\$ 3,661	\$ 30,810	\$ 38.46
20	\$ 45,536	\$ 10,394	\$ 3,211	\$ 59,141	\$ 38.46
21	\$ 67,115	\$ 10,894	\$ 3,303	\$ 81,313	\$ 38.46
22	\$ 67,115	\$ 11,344	\$ 2,843	\$ 81,302	\$ 38.46
23	\$ 67,115	\$ 6,044	\$37,450	\$ 110,609	\$ 38.46
24	\$ 18,628	\$ 2,070	\$ -	\$ 20,698	\$ 38.46
25	\$ 67,115	\$ 11,644	\$37,031	\$ 115,790	\$ 38.46
26	\$ 67,115	\$ 11,244	\$22,301	\$ 100,661	\$ 38.46
27	\$ 67,115	\$ 8,294	\$36,343	\$ 111,753	\$ 38.46
28	\$ -	\$ -	\$ -	\$ -	\$ 38.46
29	\$ 67,115	\$ 8,894	\$40,997	\$ 117,007	\$ 38.46
30	\$ 67,115	\$ 11,244	\$32,787	\$ 111,146	\$ 38.46
31	\$ 67,115	\$ 8,694	\$39,663	\$ 115,472	\$ 38.46
32	\$ 67,115	\$ 9,344	\$13,480	\$ 89,940	\$ 38.46
33	\$ 67,115	\$ 5,944	\$28,493	\$ 101,553	\$ 38.46
34	\$ 67,115	\$ 8,294	\$35,086	\$ 110,495	\$ 38.46
35	\$ 67,115	\$ 8,994	\$41,201	\$ 117,310	\$ 38.46
36	\$ 67,115	\$ 8,294	\$ 7,142	\$ 82,551	\$ 38.46
37	\$ 67,115	\$ 8,994	\$41,631	\$ 117,741	\$ 38.46
38	\$ 67,115	\$ 5,944	\$33,588	\$ 106,647	\$ 38.46
39	\$ 56,095	\$ 7,773	\$17,345	\$ 81,212	\$ 38.46
40	\$ 67,115	\$ 6,144	\$53,075	\$ 126,334	\$ 38.46
41	\$ 67,115	\$ 8,894	\$37,217	\$ 113,226	\$ 38.46
42	\$ 67,115	\$ 8,444	\$ 511	\$ 76,071	\$ 38.46
43	\$ 56,095	\$ 7,640	\$22,057	\$ 85,791	\$ 38.46
44	\$ 56,095	\$ 7,807	\$32,148	\$ 96,049	\$ 38.46
45	\$ 67,115	\$ 8,556	\$19,917	\$ 95,589	\$ 38.46
46	\$ 67,115	\$ 8,994	\$39,313	\$ 115,422	\$ 38.46
47	\$ 56,095	\$ 7,773	\$15,554	\$ 79,422	\$ 38.46
48	\$ 67,115	\$ 11,344	\$17,126	\$ 95,586	\$ 38.46
49	\$ 67,115	\$ 8,644	\$ 5,900	\$ 81,660	\$ 38.46
50	\$ 45,536	\$ 9,944	\$11,949	\$ 67,429	\$ 38.46
51	\$ 77,386	\$ 5,804	\$29,300	\$ 112,490	\$ 38.46
52	\$ 60,876	\$ 7,091	\$ -	\$ 67,967	\$ 21.93
53	\$ 21,518	\$ 3,582	\$ -	\$ 25,100	\$ 38.46

HEALTH INS COST 2018-19

	ANNUAL
CONTRACTS	\$ 29,291
MEMBERS	\$ 10,057

Above is the calculation is based on actual insurnnace expense.

WHFD-RETIRES

		<u>MEDICARE SUPPLEMENTAL</u>	
<u>AGE</u>		<u>(ANNUAL)</u>	
65+	1	\$	2,376
65+	2	\$	2,376
65+	3	\$	2,376
65+	4	\$	2,376
65+	5	\$	2,376
65+	6	\$	2,376
65+	7	\$	2,376
65+	8	\$	2,376
65+	9	\$	2,376
65+	10	\$	4,752
65+	11	\$	4,752
65+	12	\$	4,752
65+	13	\$	2,376
65+	14	\$	2,376
65+	15	\$	4,752
65+	16	\$	2,376
65+	17	\$	2,376
65+	18	\$	2,376
65+	19	\$	4,752
65+	20	\$	4,752
65+	21	\$	4,752
65+	22	\$	2,376
65+	23	\$	2,376
65+	24	\$	2,376
65+	25	\$	4,752
65+	26	\$	2,376
65+	27	\$	4,752
65+	28	\$	4,752
65+	29	\$	-
65+	30	\$	2,376
65+	31	\$	4,752
65+	32	\$	4,752
65+	33	\$	4,752
65+	34	\$	4,752
65+	35	\$	2,376
65+	36	\$	4,752
65+	37	\$	4,752
65+	38	\$	-
65+	39	\$	2,376
65+	40	\$	2,376
65+	41	\$	2,376
65+	42	\$	4,752
65+	43	\$	2,376
65+	44	\$	4,752
65+	45	\$	4,752
65+	46	\$	4,752
65+	47	\$	2,376
65+	48	\$	2,376
65+	49	\$	2,376
	50		
	51		
	52		
	53		
	54		
	55		
	56		
	57		
	58		
	59		
	60		
	61		
	62		
	63		
	64		
	65		
	66		
	67		

ACTIVE EMPLOYEE BASE SALARY OVERTIME SALA/ ANNUAL HEALTHCARE ALLOCATED PREMIU/ANNUAL HEALTHCARE PREMIUMS FROM THE DISTRICT FROM EMPLOYEE 10% OF ALLOCATED

EMPLOYEE	70,913.70	41,452.55	12,786.12	1,278.61	SINGLE
EMPLOYEE 1	70,913.70	41,452.55	12,786.12	1,278.61	SINGLE
EMPLOYEE 2	70,913.70	64,350.44	12,786.12	1,278.61	SINGLE
EMPLOYEE 3	83,660.88	23,760.92	33,771.24	3,377.12	FAMILY
EMPLOYEE 4	70,913.70	24,456.59	12,786.12	1,278.61	SINGLE
EMPLOYEE 5	70,913.70	32,704.50	33,771.24	3,377.12	FAMILY
EMPLOYEE 6	70,913.70	28,736.25	33,771.24	3,377.12	FAMILY
EMPLOYEE 7	70,913.70	26,797.85	33,771.24	3,377.12	FAMILY
EMPLOYEE 8	83,660.88	45,131.37	33,771.24	3,377.12	FAMILY
EMPLOYEE 9	77,318.73	24,642.06	33,771.24	3,377.12	FAMILY
EMPLOYEE 10	70,913.70	42,407.23	33,771.24	3,377.12	FAMILY
EMPLOYEE 11	78,549.33	28,710.37	33,771.24	3,377.12	FAMILY
EMPLOYEE 12	70,913.70	25,260.78	33,771.24	3,377.12	FAMILY
EMPLOYEE 13	70,913.70	57,695.33	33,771.24	3,377.12	FAMILY
EMPLOYEE 14	66,099.41	27,392.06	33,771.24	3,377.12	FAMILY
EMPLOYEE 15	83,660.88	62,526.16	33,771.24	3,377.12	FAMILY
EMPLOYEE 16	70,913.70	21,611.99	33,771.24	3,377.12	FAMILY
EMPLOYEE 17	70,913.70	17,015.37	33,771.24	3,377.12	FAMILY
EMPLOYEE 18	77,318.73	27,930.22	33,771.24	3,377.12	FAMILY
EMPLOYEE 19	70,913.70	18,782.80	33,771.24	3,377.12	FAMILY
EMPLOYEE 20	70,913.70	31,769.72	33,771.24	3,377.12	FAMILY
EMPLOYEE 21	70,913.70	53,873.58	33,771.24	3,377.12	FAMILY
EMPLOYEE 22	70,913.70	46,483.97	33,771.24	3,377.12	FAMILY
EMPLOYEE 23	77,318.73	30,633.91	33,771.24	3,377.12	FAMILY
EMPLOYEE 24	96,020.08	15,081.68	33,771.24	3,377.12	FAMILY
EMPLOYEE 25	70,913.70	42,418.52	33,771.24	3,377.12	FAMILY
EMPLOYEE 26	70,913.70	62,009.65	33,771.24	3,377.12	FAMILY
EMPLOYEE 27	70,913.70	28,394.38	33,771.24	3,377.12	FAMILY
EMPLOYEE 28	70,913.70	42,814.10	33,771.24	3,377.12	FAMILY
EMPLOYEE 29	72,156.60	51,202.44	33,771.24	3,377.12	FAMILY
EMPLOYEE 30	52,307.64	3,675.00	33,771.24	3,377.12	FAMILY
EMPLOYEE 31	89,000.08	14,618.12	33,771.24	3,377.12	FAMILY
EMPLOYEE 32	62,214.19	-	33,771.24	3,377.12	FAMILY

West Shore

2,345,646.46	1,064,339.91	1,017,724.32	101,772.31
--------------	--------------	--------------	------------

RETIREE **AGE** **AVERAGE HEALTH INS PREMIUM COST**

RETIREE 1	90	8,500.00 ONE
RETIREE 2	84	8,500.00 ONE
RETIREE 3	83	8,500.00 ONE
RETIREE 4	77	17,000.00 W/SPOUSE
RETIREE 5	77	17,000.00 W/SPOUSE
RETIREE 6	76	17,000.00 W/SPOUSE
RETIREE 7	76	17,000.00 W/SPOUSE
RETIREE 8	76	17,000.00 W/SPOUSE
RETIREE 9	76	17,000.00 W/SPOUSE
RETIREE 10	73	17,000.00 W/SPOUSE
RETIREE 11	73	17,000.00 W/SPOUSE
RETIREE 12	72	17,000.00 W/SPOUSE
RETIREE 13	72	17,000.00 W/SPOUSE
RETIREE 14	72	17,000.00 W/SPOUSE
RETIREE 15	68	17,000.00 W/SPOUSE
RETIREE 16	68	17,000.00 W/SPOUSE
RETIREE 17	68	17,000.00 W/SPOUSE
RETIREE 18	68	17,000.00 W/SPOUSE
RETIREE 19	67	17,000.00 W/SPOUSE
RETIREE 20	67	17,000.00 W/SPOUSE
RETIREE 21	67	17,000.00 W/SPOUSE
RETIREE 22	67	17,000.00 W/SPOUSE
RETIREE 23	65	17,000.00 W/SPOUSE
RETIREE 24	65	17,000.00 W/SPOUSE
RETIREE 25	65	17,000.00 W/SPOUSE
RETIREE 26	64	52,000.00 W/SPOUSE
RETIREE 27	64	52,000.00 W/SPOUSE
RETIREE 28	64	52,000.00 W/SPOUSE
RETIREE 29	64	52,000.00 W/SPOUSE
RETIREE 30	63	52,000.00 W/SPOUSE
RETIREE 31	61	52,000.00 W/SPOUSE
RETIREE 32	61	52,000.00 W/SPOUSE

RETIREE 33	61	52,000.00	W/SPOUSE
RETIREE 34	60	52,000.00	W/SPOUSE
RETIREE 35	58	52,000.00	W/SPOUSE
RETIREE 36	56	52,000.00	W/SPOUSE
RETIREE 37	56	52,000.00	W/SPOUSE
RETIREE 38	55	52,000.00	W/SPOUSE
RETIREE 39	54	52,000.00	W/SPOUSE
RETIREE 40	52	52,000.00	W/SPOUSE
RETIREE 41	52	52,000.00	W/SPOUSE
RETIREE 42	51	52,000.00	W/SPOUSE
		1,283,500.00	

Salary and Overtime for Fiscal Year 2018-2019			Health Care Costs & Contribution %			
Employee#	Salary	Overtime	Health Care Premiums	Contribution %		
1	\$ 59,288.00	\$ 28,983.15	\$ 12,392.40	11%		
2	\$ 58,060.80	\$ 27,303.30	\$ 12,392.40	11%		
3	\$ 54,142.40	\$ -	\$ 12,392.40	11%		
4	\$ 75,380.76	\$ 20,703.37	\$ 26,239.08	11%		
5	\$ 67,243.80	\$ 44,545.43	\$ 32,102.28	11%		
6	\$ 67,243.80	\$ 29,127.34	\$ 26,239.08	11%		
7	\$ 67,243.80	\$ 44,683.99	\$ 32,102.28	11%		
8	\$ 99,246.65	\$ -	\$ 32,102.28	11%		
9	\$ 75,380.76	\$ 18,614.91	\$ 32,102.28	11%		
10	\$ 58,060.80	\$ 20,051.75	\$ 26,239.08	11%		
11	\$ 59,288.00	\$ 16,884.55	\$ 12,392.40	11%		
12	\$ 67,243.80	\$ 36,066.64	\$ 32,102.28	11%		
13	\$ 67,243.80	\$ 18,397.03	\$ 32,102.28	11%		
14	\$ 51,324.01	\$ 24,876.52	\$ 32,102.28	11%		
15	\$ 75,380.76	\$ 20,815.56	\$ 32,102.28	11%		
16	\$ 75,380.76	\$ 17,838.21	\$ 26,239.08	11%		
17	\$ 14,249.71	\$ 2,062.77	\$ -	0%		
18	\$ 67,243.80	\$ 14,748.42	\$ 26,239.08	11%		
19	\$ 67,243.80	\$ 14,679.13	\$ 32,102.28	11%		
20	\$ 53,133.44	\$ 20,594.30	\$ 12,392.40	11%		
21	\$ 67,243.80	\$ 22,312.91	\$ 12,392.40	11%		
			\$ 494,470.32			

Retirees Age, Health Care Costs & Contributions

Retiree #	Age	Health Care	
		Premiums	Contributions
10	90	\$ 12,392.40	\$ -
32	90	\$ 12,392.40	\$ -
26	85	\$ 12,392.40	\$ -
18	83	\$ 26,239.08	\$ 519.96
7	78	\$ 12,392.40	\$ 519.96
11	78	\$ 12,392.40	\$ -
9	77	\$ 26,239.08	\$ -
20	76	\$ 12,392.40	\$ -
31	75	\$ 26,239.08	\$ -
22	72	\$ 26,239.08	\$ 519.96
23	72	\$ 26,239.08	\$ 519.96
15	70	\$ 26,239.08	\$ 2,911.44
16	68	\$ 26,239.08	\$ 519.96
6	67	\$ 12,392.40	\$ 519.96
5	66	\$ 26,239.08	\$ 519.96
8	66	\$ 26,239.08	\$ 519.96
28	66	\$ 26,239.40	\$ 519.96
30	65	\$ 12,392.40	\$ 1,299.96
3	63	\$ 26,239.08	\$ 2,745.60
2	62	\$ 12,392.40	\$ 1,040.04
29	62	\$ 26,239.08	\$ 2,745.60
33	62	\$ 26,239.08	\$ 519.96
25	61	\$ 32,102.28	\$ 3,120.00
4	60	\$ 26,239.08	\$ 1,299.96
27	60	\$ 26,239.08	\$ -
13	58	\$ 32,102.28	\$ 2,800.20
14	57	\$ 32,102.28	\$ 519.96
1	54	\$ 32,102.28	\$ 3,561.00
21	54	\$ 32,102.28	\$ 3,561.00
24	53	\$ 32,102.28	\$ 1,820.04
17	52	\$ 32,102.28	\$ 3,561.00
12	50	\$ 26,239.08	\$ 2,882.88
19	43	\$ 32,102.28	\$ 3,561.00
		<u>\$ 788,175.44</u>	<u>\$ 42,629.28</u>
Average Age	64.63		

STATE PARTNERSHIP PLAN-TRANSITION/IMPLEMENTATION TASK LIST
PLANNING STEPS COMPLETED SINCE SEGAL ANALYSIS & REMAINING TASKS
SEPTEMBER 17, 2019
REVISED NOVEMBER 14,2019

TASK	STATUS
EXECUTIVE MANAGEMENT TEAM ESTABLISHED WITH CITY,BOE,LABOR ATTORNEY, LOCKTON	COMPLETED
IDENTIFY SOURCES for IBNR RUNOFF COSTS	COMPLETED
MEDICAL NETWORK DISRUPTION ANALYSIS	COMPLETED
PHARMACY NETWORK DISRUPTION ANALYSIS	COMPLETED
PLAN DESIGN COMPARISON	COMPLETED
LABOR CONTRACTS ANALYSIS	COMPLETED
ESTABLISHED RELATIONSHIP WITH STATE PARTNERSHIP STAFF	COMPLETED
INITIAL REVIEW -STATE PARTNERSHIP APPLICATION PROCESS	COMPLETED
INFORMATIONAL MEETING WITH NORWALK STAFF	COMPLETED
DATA ANALYSIS & ADMIN./LEGAL STRATEGY	COMPLETED
CITY PRESENTATION TEAM PLANNING MEETING FOR INFORMATION SESSIONS	COMPLETED
MEETING INVITATION TO UNION LEADERSHIP PARTICIPANTS	COMPLETED
COMPARATIVE INFORMATION DOCUMENTS PREPARED FOR UNION PRESENTATIONS	COMPLETED
FINALIZE/RECONCILE RATE COMPARISONS BY GROUPS & SUB GROUPS (CITY & BOE)	COMPLETED
CITY ACTIVE	COMPLETED
CITY PRE-65 RETIREES	COMPLETED
CITY POST -65 RETIREES	COMPLETED
INFORMATIONAL MEETINGS CONDUCTED WITH RESPECTIVE UNION LEADERS	COMPLETED
FOLLOW UP WITH RESPECTIVE UNION GROUPS RELATIVE TO REQUESTED INFORMATION	COMPLETED
S.P.P. RATE REVISIONS DEVELOPED BY REGION-REFLECTED IN CITY RATES	COMPLETED
PRESENTATION TO ALL MEMBERS OF AFFECTED UNION GROUPS	COMPLETED
DEVELOP MEMORANDUM OF UNDERSTANDING WITH EACH BARGAINING UNIT	ONGOING-GOAL TO COMPLETE BY MID DECEMBER
FOLLOW UP MEETING WITH ALL UNION REPRESENTTTIVES IN AGGREGATE	COMPLETED
SPP MEMBERSHIP APPLICATION	COMPLETED
CENSUS DATA TO UNITED HEALTH	COMPLETED
ADMINISTRATIVE IMPLEMENTATION - CITY STAFF & OXFORD/UNITED HEALTH REPS	ONGOING
EXPANDED EMPLOYEE INFORMATIONAL SESSIONS - STATE PARTNERSHIP STAFF & CITY	DECEMBER 2 & 5
ONGOING EFFORTS TO "EQUALIZE" BENEFITS TO OVER -65 RETIREES	ONGOING
CONTINUING ANALYSIS OF POTENTIAL TO TRANSITION PRE-65'S IN JULY	ONGOING
ISSUANCE OF MEDICAL CARDS	BEGINNING OF DECEMBER
MISCELLANEOUS ADMINISTRATIVE DUTIES	COMPLETE PRIOR TO JAN. 1

11/14/2019 15:05

ANTHEM-STATE PARTNERSHIP PLAN
F.Y. '20 RATE COMPARISON
CITY BARGAINING UNITS

	<u>SINGLE</u>	<u>E + 1</u>	<u>FAMILY</u>
A. <u>PARTNERSHIP RATES-MONTHLY</u>	927.62	1,993.74	2,437.95
B. <u>ANTHEM RATES-MONTHLY</u>			
1 POLICE UNION			
RATES	1,030.88	2,141.21	2,620.80
VARIANCE	103.26	147.47	182.85
2 LOCAL 681			
RATES	1,066.05	2,233.26	2,733.10
VARIANCE	138.43	239.52	295.15
3 LOCAL 1103			
RATES	1,071.99	2,245.09	2,747.40
VARIANCE	144.37	251.35	309.45
4 DISPATCHERS UNION			
RATES	1,065.96	2,233.06	2,732.84
VARIANCE	138.34	239.32	294.89
5 SEWER			
RATES	1,045.76	2,180.12	2,668.45
VARIANCE	118.14	186.38	230.50
6 FIRE			
RATES	936.92	1,962.20	2,401.22
VARIANCE	9.30	-31.54	-36.73

11/14/2019 15:06

ANTHEM-STATE PARTNERSHIP PLAN
F.Y. '20 RATE COMPARISON
EDUCATION

		<u>SINGLE</u>	<u>E + 1</u>	<u>FAMILY</u>
A.	<u>PARTNERSHIP RATES-MONTHLY</u>	927.62	1,993.74	2,437.95
B.	<u>ANTHEM RATES-MONTHLY</u>			
1	TEACHERS UNION			
	H.S.A.RATES	1,001.95	2,133.34	2,608.10
	VARIANCE	74.33	139.60	170.15
2	AFSCME UNION			
	RATES	1,179.15	2,522.61	3,087.92
	VARIANCE	251.53	528.87	649.97
3	ADMINISTRATORS			
	RATES	1,179.66	2,523.61	3,089.16
	VARIANCE	252.04	529.87	651.21
4	TEACHERS UNION(FD 758)			
	REGULAR RATES	1,179.15	2,522.61	3,087.92
	VARIANCE	251.53	528.87	649.97
5	TEACHERS (HRA)			
	REGULAR RATES	1,001.95	2,133.34	2,608.10
	VARIANCE	74.33	139.60	170.15
6	PARA (H.S.A.)			
	REGULAR RATES	1,001.95	2,133.34	2,608.10
	VARIANCE	74.33	139.60	170.15
7	PARA (H.R.A.)			
	REGULAR RATES	1,001.95	2,133.34	2,608.10
	VARIANCE	74.33	139.60	170.15
8	PARAS			
	REGULAR RATES	1,179.15	2,522.61	3,087.92
	VARIANCE	251.53	528.87	649.97

Why Join CT Partnership 2.0

Rate Stability: Claims from Partnership 2.0 are being pooled with all the state claims and will be factored into the yearly renewal rating thus reducing exposure to volatile claims.

Rich Plan Design: Same point-of-service (POS) plan design offered to state employees providing: In- and out-of-network coverage, 100% coverage for preventive care, an extensive local and national network through UnitedHealthcare, and low co-pays for maintenance drugs available at local pharmacies.

Health Enhancement Program (HEP): The Health Enhancement Program (HEP) is also included in the Partnership Plan 2.0. It is a program designed to promote preventive screenings, wellness visits and chronic disease education and counseling for employees and, as a result, saves money on health care in the long term by focusing health care dollars on prevention.

Dedicated Service Team: The Partnership Plan 2.0 has a dedicated team of individuals who are your point of contact throughout the process. You will not be lost in the shuffle with questions or concerns about enrollment, billing, or claims.

Ease of Applying: Simply fill out an application on the partnership website to start the process. Fixed (quarterly) rates are posted on the website so you know exactly what you are paying and can budget appropriately.

Rates for New Groups:

Per Employee, Per Month (PEPM) Rates by Quarter of Enrollment*

Oct. 1 - Dec. 30, 2019

Jan 1 - Mar 31, 2020

Apr 1 - Jun 30, 2020

County	Actives			Pre-65 Retirees			Post-65 Non-Medicare Retirees		
	Single	Employee +1	Family	Single	Employee +1	Family	Single	Employee +1	Family
Fairfield	\$284.72	\$2,072.49	\$2,535.47	\$1,235.95	\$2,044.87	\$2,224.82	\$2,197.94	\$4,777.85	\$5,852.85
Hartford	\$292.79	\$1,922.92	\$2,384.81	\$1,148.23	\$2,488.88	\$2,017.09	\$2,050.00	\$4,488.27	\$5,488.91
Litchfield	\$282.89	\$1,854.18	\$2,287.29	\$1,095.98	\$2,385.12	\$2,892.87	\$1,985.48	\$4,272.80	\$5,222.80
Middlesex	\$282.28	\$2,112.28	\$2,584.22	\$1,252.58	\$2,895.72	\$2,297.02	\$2,240.20	\$4,889.74	\$5,985.40
New Haven	\$227.82	\$1,992.74	\$2,437.95	\$1,181.85	\$2,542.14	\$2,110.40	\$2,112.40	\$4,894.09	\$5,827.74
New London	\$228.90	\$2,012.88	\$2,482.22	\$1,192.50	\$2,588.87	\$2,141.50	\$2,124.83	\$4,840.02	\$5,854.02
Tolland	\$281.24	\$1,894.05	\$2,318.05	\$1,122.80	\$2,415.95	\$2,854.88	\$2,007.72	\$4,384.29	\$5,348.25
Windham	\$289.07	\$1,882.87	\$2,389.19	\$1,188.08	\$2,482.28	\$2,048.19	\$2,071.12	\$4,802.21	\$5,818.19

MEDICARE ADVANTAGE [Jan. 1, 2020 – Dec. 31, 2020]

\$294.88 Per Individual Enrolled in Parts A & B (PMPM)

\$379.25 Per Individual Enrolled in Part B Only (PMPM)



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Superintendents of Schools

FROM: Kathy Demsey, Chief Financial Officer

DATE: August 5, 2019

SUBJECT: 2019-20 Minimum Budget Requirement

I want to take the opportunity to provide guidance on the implementation of the Minimum Budget Requirement (MBR) for the 2019-20 school year. In Public Act 19-117, the legislature reauthorized the MBR for fiscal years 2019-20 (FY2020) and 2020-21 (FY2021). Please review the provisions below carefully, as the legislature modified several of the MBR relief provisions and added new provisions. In addition, the Act requires the Department to provide each local and regional board of education a copy of the district's MBR calculation for the current fiscal year and make it available on the Department's website.

Alliance Districts:

- The MBR remains in place.
- MBR reductions are not applicable to Alliance Districts.

Non-Alliance Districts:

The MBR remains in place for FY2020 and operates with the following rules and exceptions as provided for in Public Act 19-117. Subject to the limits prescribed in law, reductions to the MBR may be taken for the following reasons:

- If a town's equalization aid grant for FY2020 is less than its equalization aid grant for FY2019, the difference is the "aid reduction." Towns may reduce the district's appropriated budget in an amount equal to the "aid reduction."
- A decline in enrollment as follows:
 - If a district experienced a net reduction in its resident student count during any of the previous five fiscal years, such district may reduce its budgeted appropriation for education in an amount equal to the number of such net reduction multiplied by 50 percent of the net current expenditures per resident student of such district.
 - For the purposes of determining the reduction for a district's FY2020 budget, the look back period would be between the resident student enrollment filed with the Department on October 1, 2019 and October 1, 2015.
 - A district may not use the resident student count for any fiscal year where such student count was previously used to reduce its MBR.
- A decline in enrollment in any district that does not maintain a high school and pays tuition to another school district for resident students to attend high school in such other district equal to the decline in enrollment multiplied by the amount of tuition paid per student.

- New and documentable savings through increased efficiencies, including, but not limited to, reductions in costs associated with:
 - transportation services, school district administration or contracts that are not the result of collective bargaining or other labor agreements;
 - an agreement to provide medical or health care benefits pursuant to Section 7-464b of the Connecticut General Statutes (C.G.S.);
 - a cooperative agreement relating to the performance of administrative and central office functions, such as business manager functions, for the municipality and the school district pursuant to C.G.S. Section 10-241b;
 - the purchasing or joint purchasing of property insurance, following consultation with the legislative body of the municipality of such district pursuant to C.G.S. Section 10-241c;
 - the purchasing of payroll processing or accounts payable software systems, following the consultation with the legislative body of the municipality of such district to determine whether such systems may be purchased or shared on a regional basis pursuant to C.G.S. Section 10-241e;
 - consolidation of information technology services; and
 - the care and maintenance of athletic fields.

A reduction taken for any of the above reasons may not exceed one-half of one percent of the district's budgeted appropriation for FY2019.

- The termination of operations and closure of a school or schools due to declining enrollment.
- Districts in the top 10 percent of school districts based on the accountability index are exempt from the MBR.
- If a district has elected to act as a self-insurer, pursuant to C.G.S. Section 10-236, and must increase its budgeted appropriation in the prior fiscal year as a result of one or more catastrophic events, as declared by a nationally recognized catastrophe loss index provider, such increase shall not be included in their MBR calculation for the following fiscal year.

Non-Alliance Districts – Special Circumstance:

Section 288 of Public Act 19-117 provides a one-year grace period for districts whose budgets were non-compliant with the MBR in FY2019. Such town shall not be penalized for non-compliance pursuant to C.G.S. Section 10-262i(e), provided such town increases its budgeted appropriation for education for FY2020 in an amount equal to the shortfall in FY2019.

If you have any questions on the implementation of the MBR for this fiscal year, please do not hesitate to contact me at 860-713-6464.

KD:kk

cc: Desi Nesmith, Interim Commissioner of Education
Jessa Mirtle, Legal Director
Kevin Chambers, Education Consultant
Chief Municipal Officers
School Business Officials

Partnership Update

West Haven BOE Projections

Group	Transition Effective	Projected Savings/(Cost) FY21 Partnership vs Anthem Renewal Rates	Projected Savings/(Cost) FY21 Partnership vs Actual Costs (Claims + Fixed Cost)
Actives:			
Teachers & Nurses	7/1/2020	\$ 1,680,934	\$ (811,016)
Para's	7/1/2020	\$ 197,669	\$ 419,935
Admin	7/1/2020	\$ 151,606	\$ 150,717
AFSCME	7/1/2020	\$ 328,707	\$ 983,006
Total Actives		\$ 2,358,916	\$ 742,643
Non Medicare Retirees:			
Teachers & Nurses	7/1/2020	\$ (459,336)	\$ (241,449)
Para's	7/1/2020	\$ (15,133)	\$ 98,122
Admin	7/1/2020	\$ (77,164)	\$ (101,119)
AFSCME	7/1/2020	\$ (46,872)	\$ (83,243)
RCSC	7/1/2020	\$ (305,956)	\$ (107,519)
Misc Retirees	7/1/2020	\$ (48,002)	\$ (68,180)
Total Non Medicare Retirees		\$ (952,463)	\$ (503,388)
Total All		\$ 1,406,453	\$ 239,255

Partnership Update

IBNR and Claims Processing Costs

	Projected IBNR Expense	Projected IBNR Claim Processing Cost	Total One-Time Costs
Actives:			
Teachers & Nurses	\$ 563,585	\$ 112,717	\$ 676,302
Para's	\$ 90,681	\$ 18,136	\$ 108,818
Admin	\$ 62,281	\$ 12,456	\$ 74,737
AFSCME	\$ 233,858	\$ 46,772	\$ 280,630
Total Actives	\$ 950,405	\$ 190,081	\$ 1,140,487
Non Medicare Retirees:			
Teachers & Nurses	\$ 93,349	\$ 18,670	\$ 112,019
Para's	\$ 17,507	\$ 3,501	\$ 21,008
Admin	\$ 7,141	\$ 1,428	\$ 8,570
AFSCME	\$ 1,893	\$ 379	\$ 2,272
RCSC	\$ 44,369	\$ 8,874	\$ 53,242
Misc Retirees	\$ 5,393	\$ 1,079	\$ 6,472
Total Non Medicare Retirees	\$ 169,652	\$ 33,930	\$ 203,583
Total All	\$ 1,120,058	\$ 224,012	\$ 1,344,069

**City of West Haven - Total BOE
Actual Cost vs. Projected Cost vs. State Partnership Plan 2.0**

	7/1/19 - 6/30/20 Renewal Allocation Rates + HSA/HRA Seed Money Current PPO and HDHP plans (Using April 2019 Headcounts)	State Plan (2Q 20 Rates)	Projected Run Off	Projected Claim Processing	Total State Plan Projected Costs	State Plan Increase / (Savings)	2018-2019 Projected Annualized Claims + Fixed Costs	State Plan Increase / (Savings)		Employee	EE+1	EE+Family	Total
BOE													
Total Active	\$ 14,368,649	\$ 12,009,733	\$950,405	\$190,081	\$13,150,220	\$ (1,218,430)	\$12,752,376	\$ 397,844		258	143	213	614
Total NMR	\$ 1,675,902	\$ 2,628,365	\$169,652	\$33,930	\$2,831,948	\$ 1,156,046	\$ 2,124,977	\$ 706,971		86	13	2	101
Total All	\$ 16,044,551	\$ 14,638,098	\$1,120,058	\$224,012	\$15,982,168	\$ (62,384)	\$ 14,877,353	\$ 1,104,815		344	156	215	715

Enrollment

City of West Haven - Teachers & Nurses
Actual Cost vs. Projected Cost vs. State Partnership Plan 2.0

										Enrollment									
										Employee	EE+1	EE+Family	Total						
7/1/19 - 6/30/20 Renewal Allocation Rates + HSA/HRA Seed Money Current PPO and HDHP Plans (Using April 2019 Headcounts)										State Plan (2Q 20 Rates)	Projected Run Off	Projected Claim Processing	Total State Plan Projected Costs	State Plan Increase / (Savings)	2018-2019 Projected Annualized Claims + Fixed Costs	State Plan Increase / (Savings)			
Actives	FD 800 (HDHP)	\$ 9,301,853	\$ 7,988,889	\$428,870	\$85,774	\$8,503,533	\$ (798,320)	\$ 6,414,412	\$ 2,089,122	133	74	166	373						
	FD 801 (HDHP)	\$ 1,252,508	\$ 1,077,508	\$134,715	\$26,943	\$1,239,167	\$ (13,341)	\$ 1,647,999	\$ (408,832)	15	19	16	50						
	Total Active	\$ 10,554,361	\$ 9,066,398	\$563,585	\$112,717	\$9,742,700	\$ (811,661)	\$ 8,062,411	\$ 1,680,289	148	93	182	423						
Non-Medicare Retirees																			
	FD 458	\$ 278,152	\$ 519,686	\$14,374	\$2,875	\$536,935	\$ 258,783	\$ 204,093	\$ 332,842	16	2	0	18						
	FD 658	\$ 239,083	\$ 240,317	\$35,645	\$7,129	\$283,091	\$ 44,008	\$ 349,155	\$ (66,064)	8	2	2	12						
	FD 758	\$ 288,911	\$ 543,046	\$34,479	\$6,896	\$584,421	\$ 295,510	\$ 443,595	\$ 140,826	14	3	0	17						
	FD 858	\$ 73,216	\$ 69,610	\$3,724	\$745	\$74,078	\$ 862	\$ 51,708	\$ 22,370	3	1	0	4						
	FD 468	\$ 14,596	\$ 9,888	\$5,128	\$1,026	\$16,042	\$ 1,446	\$ 63,294	\$ (47,252)	1	0	0	1						
	Total NMR	\$ 893,957	\$ 1,382,548	\$93,349	\$18,670	\$1,494,566	\$ 600,609	\$ 1,111,844	\$ 382,722	42	8	2	52						
Total All		\$ 11,448,318	\$ 10,448,945	\$666,934	\$131,387	\$11,237,266	\$ (211,052)	\$ 9,174,255	\$ 2,063,011	190	101	184	475						

City of West Haven - BOE Administrators
 Actual Cost vs. Projected Cost vs. State Partnership Plan 2.0

	7/1/19 - 6/30/20				2018-2019				Enrollment			
	Renewal Allocation Rates + HSA/HRA Seed Money/ Current PPO and HDHP Plans (Using April 2019 Headcounts)	State Plan (2Q 20 Rates)	Projected Run Off	Projected Claim Processing	Total State Plan Projected Costs	State Plan Increase / (Savings)	2018-2019 Projected Claims + Fixed Costs	State Plan Increase / (Savings)	Employee	EEF+1	EEF+Family	Total
Actives												
FD 660	\$ 345,023	\$ 283,040	\$ 9,572	\$ 1,914	\$ 294,526	\$ (50,497)	\$ 134,181	\$ 160,345	1	4	6	11
FD 760	\$ 371,282	\$ 293,778	\$ 52,709	\$ 10,542	\$ 337,028	\$ (14,254)	\$ 581,236	\$ (224,207)	1	2	8	11
Total Active	\$ 716,305	\$ 576,817	\$ 62,281	\$ 12,456	\$ 631,554	\$ (64,751)	\$ 715,417	\$ (63,862)	2	6	14	22
Non-Medicare Retirees												
FD 317	\$ 35,034	\$ 51,080	\$ 1,736	\$ 351	\$ 53,188	\$ 18,153	\$ 24,588	\$ 28,599	2	0	0	2
FD 460	\$ 86,907	\$ 152,403	\$ 5,385	\$ 1,077	\$ 158,865	\$ 71,958	\$ 73,399	\$ 85,466	4	1	0	5
Total NMR	\$ 121,941	\$ 203,483	\$ 7,141	\$ 1,428	\$ 212,053	\$ 90,111	\$ 97,987	\$ 114,065	6	1	0	7
Total All	\$ 838,247	\$ 780,301	\$ 69,422	\$ 13,884	\$ 843,607	\$ 25,360	\$ 813,404	\$ 50,203	8	7	14	29

City of West Haven - BOE AFSCME & CWA
 Actual Cost vs. Projected Cost vs. State Partnership Plan 2.0

	7/1/19 - 6/30/20 Renewal Allocation Rates + HSA/HRA Seed Money Current PPO and HDHP plans (Using April 2019 Headcounts)	State Plan (2Q 20 Rates)	Projected Run Off	Projected Claim Processing	Total State Plan Projected Costs	State Plan Increase / (Savings)	2018-2019 Projected Annualized Claims + Fixed Costs	State Plan Increase / (Savings)	Employee	EE+1	EE+Family	Total
Actives												
FD 469 (HDHP)	\$ 258,242	\$ 223,264	\$ 9,105	\$ 1,821	\$234,191	\$ (24,051)	\$ 126,823	\$ 107,367	2	6	2	10
FD 655 (HDHP)	\$ 480,080	\$ 408,431	\$ 15,358	\$ 3,072	\$426,860	\$ (53,219)	\$ 221,165	\$ 205,695	8	10	3	21
FD 755 (HDHP)	\$ 1,270,419	\$ 1,084,847	\$209,395	\$41,879	\$1,336,121	\$ 65,703	\$ 2,315,051	\$ (978,929)	19	25	10	54
Total Active	\$ 2,008,740	\$ 1,716,543	\$233,858	\$46,772	\$1,997,173	\$ (11,567)	\$ 2,663,039	\$ (665,867)	29	41	15	85
Non-Medicare Retirees												
FD 455	\$ 13,743	\$ 14,279	\$ 802	\$ 160	\$15,241	\$ 9,626	\$ 22,833	\$ (7,591)	1	0	0	1
FD 456	\$ 62,068	\$ 111,047	\$1,091	\$218	\$112,356	\$ 50,288	\$ 16,607	\$ 95,749	0	2	0	2
Total NMR	\$ 75,811	\$ 125,325	\$1,893	\$379	\$127,598	\$ 51,786	\$ 39,440	\$ 88,158	1	2	0	3
Total All	\$ 2,084,551	\$ 1,841,868	\$235,752	\$47,150	\$2,124,770	\$ 40,219	\$ 2,702,479	\$ (577,709)	30	43	15	88

Enrollment

City of West Haven - BOE RCSC
 Actual Cost vs. Projected Cost vs. State Partnership Plan 2.0

	7/1/19 - 6/30/20 Renewal Allocation Rates + HSA/HRA Seed Money Current PPO and HDHP Plans (Using April 2019 Headcounts)	State Plan Run Off (2Q 20 Rates)	Projected Runoff Claim Processing	Total State Plan Projected Costs	State Plan Increase / (Savings)	2018-2019 Projected Annualized Claims + Fixed Costs	State Plan Increase / (Savings)	Employee	EE+1	EE+Family	Total
Non-Medicare Retirees											
FD 307	\$ 377,884	\$ 698,466	\$44,369	\$8,874	\$ 9,626	\$ 576,321	\$ 175,387	23	2	0	25
Total NMR	\$ 377,884	\$ 698,466	\$44,369	\$8,874	\$ 373,824	\$ 576,321	\$ 175,387	23	2	0	25
Total All	\$ 377,884	\$ 698,466	\$44,369	\$8,874	\$ 373,824	\$ 576,321	\$ 175,387	23	2	0	25

Enrollment

City of West Haven - BOE Misc Retirees
 Actual Cost vs. Projected Cost vs. State Partnership Plan 2.0

Enrollment

	7/1/19 - 6/30/20 Renewal Allocation Rates + HSA/HRA Seed Money Current PPO and HDHP plans (Using April 2019 Headcounts)	State Plan (20 20 Rates)	Projected Run Off	Projected Runoff Claim Processing	Total State Plan Projected Costs	State Plan Increase / (Savings)	2018-2019 Projected Annualized Claims + Fixed Costs	State Plan Increase / (Savings)	Employee	EE+1	EE+Family	Total
Non-Medicare Retirees												
FD 313	\$ 16,613	\$ 25,540	\$ 297	\$ 59	\$ 25,896	\$ 9,284	\$ 5,320	\$ 20,576	1	0	0	1
FD 353	\$ 35,034	\$ 48,440	\$ 3,882	\$ 776	\$ 53,098	\$ 18,063	\$ 50,090	\$ 3,007	2	0	0	2
FD 456/757	\$ 43,788	\$ 72,660	\$ 1,215	\$ 243	\$ 74,118	\$ 30,330	\$ 19,846	\$ 54,271	3	0	0	3
Total NMIR	\$ 95,435	\$ 146,640	\$ 5,393	\$ 1,079	\$ 153,112	\$ 57,677	\$ 75,257	\$ 77,854	3	0	0	3
Total All	\$ 95,435	\$ 146,640	\$ 5,393	\$ 1,079	\$ 153,112	\$ 57,677	\$ 75,257	\$ 77,854	3	0	0	3