

**CITY OF BRIDGEPORT  
BUDGET & APPROPRIATION  
REGULAR MEETING  
DECEMBER 9, 2013**

**ATTENDANCE:** Susan Brannelly, Co- Chair; Michael Marella, Co-Chair; Howard Austin, Denese Taylor-Moye, Council President Thomas McCarthy, Patricia Swain, Lydia Martinez

**STAFF:** Thomas Sherwood, OPM Director, Andy Nunn, Chief Administrative Officer; Anne Kelly-Lenz, Finance Director (6:16 p.m.)

**OTHERS:** Council Member Jack Banta, Council Member Rick Torres, Council Member Milta Feliciano, Council Member Richard DeJesus, Council Member Eneida Martinez-Walker

**CALL TO ORDER.**

Council Member Brannelly called the meeting 6:09 p.m. A quorum was present.

**GENERAL DISCUSSION REGARDING THE REVIEW OF THE MONTHLY  
FINANCIAL REPORT**

Council Member Brannelly greeted all the new Council members and explained that this was a standing item on the agenda, which is a review of budget items as needed.

Mr. Sherwood then explained that the Budget books were available for the new Council Members. He said that the various departments have worked very hard to operate efficiently.

Mr. Sherwood gave a brief overview of the budget process. He directed everyone to page 27, which is the main summary and contains the budget schedule. The General Fund is the revenue for City from tax revenues. He explained that the special revenues were the grants. He then listed various funds. Catastrophic shortfalls can be spread out over three to five years.

*Ms. Kelly-Lenz joined the meeting at 6:16 p.m.*

Mr. Sherwood directed everyone to page 175, which was the City Clerk's Department. He said that there was a revenue summary, a budget summary, and the personnel summary. The major categories are approved by the Council and the department heads can move money within the category. If the Department head wishes to transfer funds from one category to another category, it must be done by Council approved transfer.

Council Member Brannelly explained that the Mayor's Proposed Budget is submitted and the Council refines that to the approved Budget.

Mr. Sherwood then listed the five budget votes. He explained that the Charter dictates when the various deadlines are such as the "first Tuesday in the month of...". However, he cautioned everyone that the City is required by the Charter to set its budget before the State approves their budget.

The department goals are outlined, along with a six month update on how the department is doing in each departmental section.

Mr. Sherwood then distributed a document titled FY 2014 Budget 101 Breakdown.

**\*\* COUNCIL MEMBER MARTINEZ MOVED TO ENTER THE DOCUMENT TITLED "FY 2014 BUDGET 101 BREAKDOWN" AS BUDGET EXHIBIT #1-12-09-13.**

**\*\* COUNCIL MEMBER AUSTIN SECONDED.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

Fixed costs covers items that the City is required to do, such as provide health care, debt service, and contractual agreements. The Essential Service Costs covers the Federal grants. The City has been enrolled in a Federal program that pays for the new police officers for two years. The Federal government pays for the cost of the officers for the first two years and then the cost moves over to the Police Department. The Board of Education is included in the Essential Services.

*Council Member DeJesus joined the meeting at 6:35 p.m.*

Mr. Sherwood then distributed a document titled "City of Bridgeport 2013-14 Budget Process"

In the box on the Budget 101, there is a figure of 44.35% represents the amount of revenue from grants and federal programs. The taxpayer revenue covers approximately 55.65% of the budget.

**\*\* COUNCIL MEMBER TAYLOR-MOYE MOVED TO ENTER CITY OF BRIDGEPORT 2013-14 BUDGET PROCESS"**

**BUDGET" AS BUDGET EXHIBIT #2-12-09-13.**

**\*\* COUNCIL MEMBER MARTINEZ SECONDED.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

Mr. Sherwood said that last year, the City was left with a \$27 million gap due to the Governor's proposed State Budget. He then listed the different tax increases that some other Connecticut towns experienced from the CCM report, including a 4.2 tax increase for Stamford. Bridgeport had one of the lowest increases in the State. In some ways, Bridgeport has become a barometer for many of the towns. In the past, there were retirees that had no co-pays for their health care after retirement. Now those who retire have a 50% co-pay.

Mr. Sherwood said that he was available to answer any questions.

Council Member Torres asked if there was an index. Mr. Sherwood showed him where the Table of Contents was.

Council Member Torres asked about the accessibility of having the data on an Excel spreadsheet. Mr. Sherwood said that the City's practice never to issue the documents in spreadsheets because they can be altered. There are also lines of information that contain personal information that should not be released. He went onto give the details of how the crystal reports and formulas are developed. Council Member Brannelly explained that the information has to be managed and that great care has to be taken not to manipulate the source. Discussion followed.

Council Member Torres expressed concerns about errors that he had already located in one of the documents.

Mr. Nunn said that he was very concerned about HIPA laws and maintaining the integrity of the employees' files. He said that he understood that some people analyzed data in different ways.

Council Member Swain asked if the data in the shorter report was printed. Mr. Sherwood said that there is about a month lag. Ms. Kelly Lenz said that the budget book was the starting point for the Budget. Mr. Sherwood then briefly spoke about how the MUNIS program works. The program has provided a major tool in terms of forecasting the figures. However it is cumbersome.

The discussion moved to the monthly financial report. Council Member Brannelly said that the department codes remain constant through each of the departments.

Mr. Sherwood said that the City uses the National Commodities Standards codes. This provides consistency throughout all the departments for items such as copier lease. This allows the City to generate a number of reports and also keeps the vendor list current.

Council Member Brannelly then introduced Ms. Kelly-Lenz, the Finance Director.

Ms. Kelly-Lenz said that prior to the current process, the monthly budget was done manually. She said that last year, the B&A committee determined what kind of information they wanted in the crystal report. All the departments must have their items and books within 10 to 15 days following the last day of the month. Once the monthly books are closed, then the crystal report can be generated. There is now assigned staff that reviews these various tasks and verify the ending totals for the report. Then the projections are generated.

There are spending controls that do not allow the department to spend past their budget cap.

*Council Member Martinez-Walker joined the meeting at 7:00 p.m.*

Ms. Kelly-Lenz said that the Bridgeport has worked very hard to keep the taxes stable. The old liens have been liquidated and the ones that remain are current and clean.

Mr. Sherwood added that MUNIS does allow the departments to spend over the budget when it relates to Personnel because there are many changes that can happen such as the birth of a child or a divorce.

Ms. Kelly-Lenz said that they look at the revenues and the Personnel to review trends and overtimes. The revenues and the Personnel side of the budget can change suddenly. As MUNIS enhances, the City's ability to provide more information.

Council Member Torres had several detailed questions about the various columns and the formulas involved. Mr. Sherwood explained how the formulas were derived.

It was noted that the Variance column had been inadvertently been cut off from the report. Mr. Sherwood said that he and Ms. Kelly-Lenz would check this out and also adjust the column headers.

Council Member Swain asked about the negative figures. Ms. Kelly-Lenz explained that sometimes there are coding errors or someone inadvertently assigned an amount to an incorrect category, i.e. arrears taxes being put into current taxes.

Council Member Swain asked about the comments column and increases in various departments such as the Legislative. Ms. Kelly-Lenz said that when the email with the monthly report goes out, questions could be sent to Ms. Kelly-Lenz and Mr. Sherwood so they can research the issue. Mr. Nunn said that in the past, the larger departments have been requested to appear quarterly as needed. Council Member Brannelly explained that in order to have quarterly department reports, the request needs to be referred to council in order to have it included as a standing agenda item.

### **ADJOURNMENT**

**\*\* COUNCIL MEMBER AUSTIN MOVED TO ADJOURN.**

**\*\* COUNCIL MEMBER MARELLA SECONDED.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 7:30 p.m.

Respectfully submitted,

Sharon L. Soltes  
Telesco Secretarial Services