

# City of Hartford

## Monthly Financial Report to the Municipal Accountability Review Board



Meeting Date – July 17, 2018

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

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City of Hartford - FY2018 General Fund Financial Report & Projection

**FY2018 Revenues**

Revenue Category				May	June**	MARB 7/18		
	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT (P11)	FY2018 ACT (P12*)	FY2018 PROJ	VARIANCE	% COLL.
41 General Property Taxes <sup>1</sup>	(258,987,305)	(280,165,161)	(280,165,161)	(278,629,376)	(281,058,383)	(281,060,000)	(894,839)	99%
42 Licenses And Permits <sup>2</sup>	(5,376,215)	(5,971,406)	(5,971,406)	(5,433,565)	(5,944,400)	(5,944,400)	27,006	91%
43 Fines Forfeits & Penalties <sup>3</sup>	(161,421)	(190,000)	(190,000)	(123,787)	(147,919)	(147,919)	42,081	65%
44 Revenue Money And Property <sup>4</sup>	(2,364,183)	(1,313,149)	(1,313,149)	(2,094,137)	(2,179,280)	(2,370,000)	(1,056,851)	159%
45 Intergovernmental Revenues <sup>5</sup>	(266,482,051)	(265,635,563)	(265,635,563)	(255,032,530)	(290,815,747)	(292,815,747)	(27,180,184)	96%
46 Charges For Services <sup>6</sup>	(3,493,697)	(2,844,964)	(2,844,964)	(3,407,385)	(3,520,389)	(3,560,000)	(715,036)	120%
47 Reimbursements <sup>7</sup>	(156,717)	(152,840)	(152,840)	(106,456)	(108,369)	(135,000)	17,840	70%
48 Other Revenues <sup>8</sup>	(1,035,507)	(238,650)	(238,650)	(1,309,575)	(1,311,566)	(1,312,164)	(1,073,514)	549%
53 Other Financing Sources <sup>9</sup>	(6,032,055)	(6,777,365)	(6,777,365)	(4,826,321)	(4,827,647)	(5,654,086)	1,123,279	71%
<b>Total Revenues<sup>17</sup></b>	<b>(544,089,150)</b>	<b>(563,289,098)</b>	<b>(563,289,098)</b>	<b>(550,963,132)</b>	<b>(589,913,699)</b>	<b>(592,999,316)</b>	<b>(29,710,218)</b>	<b>98%</b>

**FY2018 Expenditures**

Expenditure Category				May	June**	MARB 7/18		
	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT (P11)	FY2018 ACT (P12*)	FY2018 PROJ	VARIANCE	% EXP.
Payroll <sup>10</sup>	102,643,044	106,762,441	106,690,472	90,379,381	101,357,026	103,644,056	3,046,416	85%
Benefits <sup>11</sup>	78,171,009	96,229,626	96,229,626	88,157,928	91,730,213	90,741,497	5,488,129	92%
Debt & Other Capital <sup>12</sup>	32,017,824	58,591,375	58,591,375	43,651,569	44,501,844	51,996,728	6,594,647	75%
Library	7,860,851	8,100,000	8,100,000	7,425,000	8,100,000	8,100,000	-	92%
Metro Hartford Innovation Services	2,998,818	2,996,431	2,996,431	2,746,728	2,996,431	2,996,431	-	92%
Utilities <sup>13</sup>	20,649,407	23,979,440	23,889,440	20,203,210	20,805,310	22,679,508	1,209,932	84%
Other Non-Personnel <sup>14</sup>	25,112,242	32,256,057	32,418,026	19,669,674	24,413,997	28,764,724	3,653,302	61%
Education <sup>15</sup>	284,008,065	284,008,188	284,008,188	274,697,958	284,008,188	284,008,188	-	97%
<b>Total Expenditures</b>	<b>553,461,260</b>	<b>612,923,558</b>	<b>612,923,558</b>	<b>546,931,449</b>	<b>577,913,009</b>	<b>592,931,132</b>	<b>19,992,426</b>	<b>89%</b>
<b>Revenues and Expenditures, Net (-/favorable; +/unfavorable)</b>	9,372,110	49,634,460	49,634,460	(4,031,684)	(12,000,690)	(68,184)		
Council Approved Use of Fund Balance	(8,394,000)							
<b>Net Surplus/(Deficit)</b>	<b>(978,110)</b>	<b>(49,634,460)</b>	<b>(49,634,460)</b>	<b>4,031,684</b>	<b>12,000,690</b>	<b>68,184</b>		
Tax Anticipation Note/Fund Balance	978,110							
<b>Final Net Surplus/(Deficit)</b>	<b>-</b>	<b>(49,634,460)</b>	<b>(49,634,460)</b>	<b>4,031,684</b>	<b>12,000,690</b>	<b>68,184</b>		

<sup>1</sup> The City's General Property Taxes revenue budget is comprised of \$266.7M in Current Year Tax Levy revenues and \$13.4M of Other Tax revenues (Prior Year, Interest, Lien Sales). General Property Tax revenues are projected to meet the FY2018 Projection of \$281.0M.

<sup>2</sup> The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical and plumbing permits, food and milk dealer licenses and all other licenses and permits. YTD actuals indicate the City will meet the FY2018 projection of \$5.944M, which will exceed the FY2017 actuals of \$5.45M.

<sup>3</sup> The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines. This revenue category is tracking slower than FY2017 receipts with the projection adjusted to \$148K.

<sup>4</sup> Revenue from Money and Property contains lease/rental and short term investment income. Revenue is projected to exceed the Adopted Budget by \$1.056M due to a more favorable interest rate environment for short term investment income. June actuals will be updated in mid-July to record the final month of short term investment income and other rental receipts to meet the projection of \$2.37M.

<sup>5</sup> Intergovernmental Revenues, primarily comprised of municipal aid from the State of Connecticut, includes the \$20M of Municipal Restructuring Funds and \$11.8M of Contract Assistance payments, offset by a reduction in state aid from FY2017 to FY2018.

<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 \$3.5M. Revenue is projected at \$3.56M, approximately \$715K in excess of the budget. The major driver of this increase is unanticipated conveyance tax revenues.

<sup>7</sup> Reimbursements (primarily Section 8) occur at fiscal year end and are projected slightly unfavorable to the Adopted Budget due to vacancies.

<sup>8</sup> Other Revenues are projected to exceed the revenue budget by \$1.073M due to one-time revenues associated with various settlements.

<sup>9</sup> Other Financing Sources reflects a projection of \$5.7M and YTD actuals of \$4.8M. The transfer of Parking Authority net revenues, stadium revenues and Special Police Services (PJ) revenues occur at year-end. Other Financing Sources overall has a revenue shortfall of approximately \$1 million, \$500K of which is attributable to Stadium revenues and \$500K for Special Police Services (PJs). A revenue shortfall of \$500K is projected for private duty jobs (special police services) due to a large receivable for the XL Center and lower overall Private Duty Job requests. Regarding Stadium revenues, primary contributors are loss of Stadium Admissions Tax revenues to the State of Connecticut, a capital reserve payment for FY2017 recorded in FY2018 and the timing of the development of Downtown North (area surrounding the stadium).

<sup>10</sup> Net favorable variance of \$3.046M in Payroll/Personal Services is due to a delay in refilling vacancies, offset by Public Safety Overtime.

<sup>11</sup> Benefits surplus of \$5.488M is primarily due to favorable healthcare expenditures, reduced vacation and sick payouts and other benefits. Fringe reimbursements from grants will be processed at year end.

<sup>12</sup> Debt and Other Capital was budgeted to meet all debt service payments for the City of Hartford, to fund any deficit in FY2017 and to cover any capital requirements as the City is currently on a pay-go CapEx plan. The projected surplus of \$6.6M reflects a reduced FY2017 shortfall and current capital critical needs for FY2018. The City has entered into a contract assistance agreement with the State of Connecticut that will provide payment of the \$11.9M in debt service requirements for April to June.

<sup>13</sup> Utilities are currently projected favorable at \$1.210M. The two primary contributors are the MDC updated ad valorem tax/assessment for sewer services (\$422K) and lower market rates for gasoline, diesel fuel and piped gas. Approximately \$12M of the City's \$23.9M Utilities budget is for the annual MDC ad valorem tax/assessment for Hartford as a member municipality.

<sup>14</sup> All Other Non-Personnel expenditures are currently projected favorable by approximately \$3.653M primarily in the areas of lease expenses, settlements and outside legal services.

<sup>15</sup> Education YTD actuals (P12) reflect 12 months of the City's annual MBR requirement of approximately \$96M and the entire \$188M in ECS / other education aid received and recorded through June 2018.

<sup>16</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.

\*\*Please note: June/Period 12 YTD Actuals do not reflect the full month close, scheduled for mid July.

Revenue Category - Major Summary				
	FY2017 ACT	FY2018 ADP	FY2018 P11	FY2018 P12
<b>41-TAXES</b>	<b>(258,987,305)</b>	<b>(280,165,161)</b>	<b>(278,629,377)</b>	<b>(281,058,383)</b>
CURRENT YEAR TAX LEVY	(247,230,944)	(266,698,436)	(269,346,663)	(270,180,197)
INTEREST AND LIENS	(3,585,586)	(4,450,000)	(3,371,108)	(3,627,413)
PRIOR YEAR LEVIES	(5,667,956)	(7,416,725)	(5,473,048)	(5,614,483)
TAX LIEN SALES	(2,399,318)	(1,500,000)	(379,002)	(1,576,393)
OTHER	(103,500)	(100,000)	(59,557)	(59,896)
<b>42-LICENSES AND PERMITS</b>	<b>(5,376,215)</b>	<b>(5,971,406)</b>	<b>(5,433,565)</b>	<b>(5,944,400)</b>
BUILDING PERMITS	(3,368,932)	(3,642,000)	(3,278,274)	(3,654,334)
ELECTRICAL PERMITS	(625,186)	(627,000)	(715,405)	(781,780)
FOOD & MILK DEALER LICENSES	(169,694)	(312,000)	(289,891)	(376,768)
MECHANICAL PERMITS	(529,055)	(689,000)	(357,600)	(380,475)
PLUMBING PERMITS	(286,326)	(315,000)	(308,750)	(320,175)
OTHER	(397,022)	(386,406)	(483,646)	(430,868)
<b>43-FINES FORFEITS AND PENALTIES</b>	<b>(161,421)</b>	<b>(190,000)</b>	<b>(123,787)</b>	<b>(147,919)</b>
FALSE ALARM CITATIONS-POL&FIRE	(153,815)	(185,000)	(114,586)	(138,718)
HEALTH SANITATION CITATION	(206)	-	(1)	(1)
LAPSED LICENSE/LATE FEE	(7,400)	(5,000)	(9,200)	(9,200)
OTHER	-	-	-	-
<b>44-INTEREST AND RENTAL INCOME</b>	<b>(2,364,183)</b>	<b>(1,313,149)</b>	<b>(2,094,137)</b>	<b>(2,179,280)</b>
BILLINGS FORGE	(19,261)	(20,000)	(19,784)	(19,784)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(41,667)	(82,193)
DELTAPRO - LANDFILL GAS	(60,670)	(90,294)	(73,323)	(79,146)
INTEREST	(439,567)	(252,000)	(1,206,060)	(1,206,060)
MIRA SOLAR REVENUE	(53,875)	(50,000)	(23,787)	(23,787)
RENT OF PROP-ALL OTHER	(94,618)	(79,600)	(92,922)	(108,639)
RENTAL OF PARK PROPERTY	(86,805)	(54,000)	(66,934)	(69,359)
RENTAL OF PARKING LOTS	(23,200)	(600)	(34,205)	(34,305)
RENTAL OF PROP-FLOOD COMM	(143,600)	(148,560)	(136,180)	(148,695)
RENTAL-525 MAIN STREET	(28,561)	(17,694)	(26,746)	(27,009)
RENTS FROM TENANTS	(152,029)	(161,257)	(115,406)	(123,180)
SHEPHERD PARK	(115,648)	(118,000)	-	-
THE RICHARDSON BUILDING	(260,205)	(235,000)	(220,979)	(220,979)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(800,000)	-	-	-
<b>45-INTERGOVERNMENTAL</b>	<b>(266,482,051)</b>	<b>(265,635,563)</b>	<b>(266,333,172)</b>	<b>(290,815,747)</b>
<b>MUNICIPAL AID</b>	<b>(259,875,647)</b>	<b>(259,875,099)</b>	<b>(250,130,136)</b>	<b>(253,478,056)</b>
CAR TAX SUPPL MRSF REV SHARING	(13,908,437)	(13,908,437)	(12,177,213)	(12,177,213)
EDUCATION COST SHARING	(187,921,492)	(187,974,890)	(186,667,434)	(186,667,434)
EDUCATION OTHER	(56,680)	-	-	(1,307,456)
HIGHWAY GRANT	(1,198,978)	(1,201,712)	(597,412)	(1,194,825)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,263,314)	(4,175,543)	(4,175,543)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-	(1,443,052)
MRSF SELECT PILOT	(11,883,205)	(11,883,205)	(11,883,205)	(11,883,205)
MUNICIPAL STABILIZATION GRANT	-	-	(4,456,568)	(4,456,568)
PRIV TAX EXEMPT PROPERTY	(23,664,027)	(23,664,027)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(13,560,353)	(13,560,353)	(10,163,003)	(10,163,003)
<b>OTHER MUNICIPAL AID</b>	<b>-</b>	<b>-</b>	<b>(11,300,642)</b>	<b>(31,888,917)</b>
MUNICIPAL RESTRUCTURING FUNDS	-	-	-	(20,000,000)
STATE CONTRACT ASSISTANCE	-	-	(11,300,642)	(11,888,917)
<b>OTHER STATE REVENUES</b>	<b>(2,330,433)</b>	<b>(1,453,175)</b>	<b>(1,207,763)</b>	<b>(1,207,763)</b>
BOND INT SUB ON SCH PROJ	(72,003)	(46,613)	(46,620)	(46,620)
JUDICIAL BRANCH REV DISTRIB.	(65,938)	(76,000)	(44,931)	(44,931)
MANUFACTURERS' FACILITIES	(485,370)	(48,843)	-	-
SCH BUILD GRT-SERIAL	(1,316,806)	(886,096)	(1,077,079)	(1,077,079)
TAX EXEMP FOR THE ELDERLY	(343,016)	(348,907)	-	-
VETERANS EXEMPTIONS	(47,300)	(46,716)	(39,133)	(39,133)
<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(4,273,972)</b>	<b>(4,302,289)</b>	<b>(3,692,127)</b>	<b>(4,238,507)</b>
DISABIL EXEMPT-SOC SEC	(6,672)	(7,755)	(6,813)	(6,813)
GR REC TAX-PARI MUTUEL	(261,321)	(250,000)	(215,462)	(215,462)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(48,772)	(48,772)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,000,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(556,685)	(500,986)	(447,477)	(447,477)
PILOT CHURCH HOMES INC	(120,537)	(131,112)	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(355,464)	(330,447)	(361,859)	(361,859)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(511,236)	(518,904)	(478,943)	(522,483)
PILOT HARTFORD MARRIOTT	(380,691)	(481,719)	(481,689)	(484,529)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)
<b>OTHER</b>	<b>(2,000)</b>	<b>(5,000)</b>	<b>(2,504)</b>	<b>(2,504)</b>
STATE REIMBURSEMENTS	(2,000)	(5,000)	(2,504)	(2,504)
<b>46-CHARGES FOR SERVICES</b>	<b>(3,493,697)</b>	<b>(2,844,964)</b>	<b>(3,407,385)</b>	<b>(3,520,389)</b>
CONVEYANCE TAX	(1,375,348)	(1,100,000)	(1,243,705)	(1,258,086)
FILING RECORD-CERTIF FEES	(289,661)	(300,000)	(271,456)	(279,887)
TRANSCRIPT OF RECORDS	(822,962)	(835,250)	(742,132)	(790,067)
OTHER	(1,005,727)	(609,714)	(1,150,092)	(1,192,348)
<b>47-REIMBURSEMENTS</b>	<b>(156,717)</b>	<b>(152,840)</b>	<b>(106,456)</b>	<b>(108,369)</b>
ADVERTISING LOST DOGS	(223)	(220)	(138)	(155)
ATM REIMBURSEMENT	(1,238)	(1,475)	(527)	(527)
DOG ACCT-SALARY OF WARDEN	(2,129)	(2,600)	-	-
OTHER REIMBURSEMENTS	(36,777)	(17,900)	(7,024)	(7,274)
PRIOR YEAR EXPEND REFUNDS	-	(17,000)	(10,796)	(10,796)
REIMB FOR MEDICAID SERVICES	(17,290)	(22,000)	(18,690)	(20,939)
SECTION 8 MONITORING	(85,395)	(85,545)	(54,815)	(54,815)
WORK COMP NORM TAX APPLIC	-	-	(654)	-
OTHER	(13,666)	(6,100)	(13,813)	(13,863)
<b>48-OTHER REVENUES</b>	<b>(1,035,507)</b>	<b>(238,650)</b>	<b>(1,309,575)</b>	<b>(1,311,566)</b>
MISCELLANEOUS REVENUE	(273,422)	(169,150)	(137,895)	(138,834)
OVER & SHORT ACCOUNT	(828)	(1,500)	(363)	(368)
SALE CITY SURPLUS EQUIP	(77,613)	(60,000)	(22)	(22)
SALE OF DOGS	(7,219)	(5,000)	(2,813)	(3,609)
SETTLEMENTS - OTHER	(3,800)	(3,000)	(869,808)	(870,008)
OTHER	(672,625)	-	(298,674)	(298,724)
<b>53-OTHER FINANCING SOURCES</b>	<b>(6,032,055)</b>	<b>(6,777,445)</b>	<b>(4,826,321)</b>	<b>(4,827,647)</b>
CORPORATE CONTRIBUTION	-	-	-	-
DOWNTOWN NORTH (DONO)	(659,907)	(1,487,580)	(541,270)	(541,270)
REVENUE FROM HTFD PKG AUTHY	(1,832,626)	(2,424,865)	(2,149,877)	(2,149,877)
SPECIAL POLICE SERVICES	(3,210,691)	(2,750,000)	(2,049,414)	(2,049,414)
OTHER	(328,830)	(115,000)	(85,760)	(87,086)
<b>Grand Total</b>	<b>(544,089,150)</b>	<b>(563,289,178)</b>	<b>(562,263,775)</b>	<b>(589,913,699)</b>

**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY17 AND FY18**  
**PROPERTY TAX COLLECTION REPORT THROUGH MAY 31, 2018**

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 17	Actual FY 18	Actual FY 17	Actual FY 18	Actual FY 17	Actual FY 18	Actual FY 17	Actual FY 18	FY 17	FY 18
July	\$74,215,275	\$72,052,947	\$227,828	\$563,438	\$253,672	\$164,879	\$0	\$0	\$74,696,775	\$72,781,264
August	49,992,974	63,826,289	646,488	840,437	352,972	345,654	-	-	50,992,434	65,012,380
September	2,605,393	2,808,259	611,098	561,471	228,540	298,264	-	-	3,445,031	3,667,993
October	1,138,430	1,796,685	634,577	433,128	324,434	257,399	-	-	2,097,441	2,487,212
November	1,040,948	1,178,908	366,391	431,214	169,677	250,517	-	-	1,577,015	1,860,639
December	8,818,343	12,652,433	443,016	607,524	174,600	328,728	-	-	9,435,959	13,588,686
January	58,528,860	81,413,149	334,930	335,485	257,850	180,300	-	-	59,121,639	81,928,934
February	43,429,694	27,186,117	598,388	611,128	419,212	405,089	-	-	44,447,294	28,202,334
March	3,314,168	2,598,384	765,115	406,746	520,506	437,264	-	-	4,599,788	3,442,395
April	1,668,606	1,928,088	341,970	409,219	277,340	333,732	-	-	2,287,916	2,671,040
May	1,836,510	1,905,402 *	(218,522)	273,259	314,004	369,281	-	379,002	1,931,992	2,926,943
June	641,744	-	387,693	-	292,780	-	2,399,318	-	3,721,535	-
<b>Total Collections</b>	<b>247,230,944</b>	<b>269,346,663</b>	<b>5,138,972</b>	<b>5,473,048</b>	<b>3,585,586</b>	<b>3,371,108</b>	<b>2,399,318</b>	<b>379,002</b>	<b>258,354,821</b>	<b>278,569,820</b>
<b>60 Day Collections (Year End entry)</b>			528,984						528,984	0
<b>Adjusted Total Collections</b>	<b>\$247,230,944</b>	<b>\$269,346,663 **</b>	<b>5,667,956</b>	<b>5,473,048</b>	<b>\$3,585,586</b>	<b>\$3,371,108</b>	<b>\$2,399,318</b>	<b>\$379,002</b>	<b>\$258,883,804</b>	<b>\$278,569,820</b>

\* Credit balance is due to the transfer of overpayments on the 2014 Grand list (Prior year levy revenue account) that were moved to the 2015 Grand list (Current year levy revenue account).

\*\* Collections for prior year levy will pick up when intent to lien notices are mailed in March.

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18
<b>Total Budget</b>	\$ 244,734,896	\$ 266,698,436	\$ 7,116,725	\$ 7,416,725	\$ 4,350,000	\$ 4,450,000	\$ 4,000,000	\$ 1,500,000	\$ 260,201,621	\$ 280,065,161
<b>Total Adjusted Levy</b>	264,386,834	292,142,980	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through May</b>	\$246,589,200	269,346,663	\$4,751,279	5,473,048	\$3,292,806	3,371,108	\$0	379,002	\$254,633,286	\$278,569,820
<b>Outstanding Receivable at 5/31/18</b>	13,025,159	14,843,622	38,712,244	44,098,175	n/a	n/a	n/a	n/a	n/a	n/a
<b>% of Budget Collected</b>	100.76%	100.99%	66.76%	73.79%	75.70%	75.76%	0.00%	25.27%	97.86%	99.47%
<b>% of Adjusted Levy Collected</b>	93.27%	92.20%	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>	32	39								

**Expenditure Summary - Departments**

	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT P11	FY2018 ACT P12 (YTD)	FY2018 PROJ P11	VAR (Rev to Proj P11)
00111 MAYOR'S OFFICE	690,349	795,870	795,870	595,599	675,382	732,396	63,474
00112 COURT OF COMMON COUNCIL	564,932	506,047	506,047	431,002	475,122	495,126	10,921
00113 TREASURER	444,644	445,933	445,933	349,793	400,295	480,900	(34,967) <sup>1</sup>
00114 REGISTRARS OF VOTERS	669,710	378,390	577,426	398,528	451,423	538,020	39,406
00116 CORPORATION COUNSEL	1,653,425	1,539,609	1,539,609	1,244,425	1,411,571	1,408,565	131,044
00117 TOWN & CITY CLERK	768,740	777,269	777,269	594,114	677,056	738,355	38,914
00118 INTERNAL AUDIT	512,828	490,980	490,980	404,800	460,286	465,345	25,635
00119 CHIEF OPERATING OFFICER	295,268	806,865	806,865	654,421	761,213	816,634	(9,769) <sup>2</sup>
00120 COMMUNICATIONS & NEW MEDIA	466,193	0	0	0	(250)	0	0
00122 METRO HARTFORD INNOVATION SERV	2,998,818	2,996,431	2,996,431	2,746,728	2,996,431	2,996,431	0
00123 FINANCE	3,468,779	3,737,413	3,737,413	2,817,422	3,180,485	3,487,905	249,508
00125 HUMAN RESOURCES	945,827	1,246,558	1,246,558	854,408	967,966	1,117,924	128,634
00128 OFFICE OF MANAGEMENT & BUDGET	635,636	763,786	763,786	552,383	631,852	742,860	20,926
00132 CHILDREN FAMILY RECREATION	3,115,727	3,258,979	3,258,979	2,852,636	3,018,517	3,196,726	62,253
00211 FIRE	36,871,567	37,901,180	37,901,180	33,615,630	37,782,635	38,740,716	(839,536) <sup>3</sup>
00212 POLICE	40,106,139	43,967,277	43,967,277	34,833,506	38,832,970	40,667,749	3,299,528
00213 EMERGENCY SERVICES & TELECOMMU	3,710,371	3,682,721	3,682,721	3,360,320	3,718,665	3,733,813	(51,092) <sup>4</sup>
00311 PUBLIC WORKS	12,657,178	12,265,601	12,265,601	11,098,739	12,117,662	12,615,534	(349,933) <sup>5</sup>
00420 DEVELOPMENT SERVICES	2,917,517	3,157,225	3,157,225	2,908,442	3,301,374	3,395,341	(238,116) <sup>1</sup>
00520 HEALTH AND HUMAN SERVICES	4,789,149	4,767,293	4,767,293	3,652,462	3,836,423	4,260,404	506,889
00711 EDUCATION	284,008,065	284,008,188	284,008,188	274,697,958	284,008,188	284,008,188	0
00721 HARTFORD PUBLIC LIBRARY	7,860,851	8,100,000	8,100,000	7,425,000	8,100,000	8,100,000	0
00820 BENEFITS & INSURANCES	78,171,541	96,229,626	96,229,626	88,157,928	91,730,213	90,741,497	5,488,129
00821 DEBT SERVICE	32,017,824	58,591,375	58,591,375	43,651,569	44,501,844	51,996,728	6,594,647
00822 NON OP DEPT EXPENDITURES	33,120,182	42,508,942	42,309,906	29,033,634	33,875,685	37,453,976	4,855,930
<b>Grand Total</b>	<b>553,461,260</b>	<b>612,923,558</b>	<b>612,923,558</b>	<b>546,931,449</b>	<b>577,913,009</b>	<b>592,931,132</b>	<b>19,992,426</b>

<sup>1</sup> Projected shortfalls in Treasurer and Development Services are due to HMEA arbitration award which provided retroactive wage increases in Quarter 4 of FY2017 after the development of the City's salary budget. Funds were budgeted within the City's wage reserve and will be transferred at year end.

<sup>2</sup> Expenses associated with relocation program pending transfer at year end.

<sup>3</sup> Projected deficit in the Fire Department reflects overtime net of attrition savings. This is due to minimum manning requirements per collective bargaining contract, timing required for civil service recruitment of fire classes and completion of promotions to fill vacancies and the requisite overtime to meet manning requirements per shift.

<sup>4</sup> Projected overtime shortfall (net of vacancy savings) is due to open positions, which are currently under recruitment.

<sup>5</sup> Projected shortfall in the Department of Public Works is largely due to the impact of the HMEA arbitration award for retroactive wages and increased overtime expenditures.

Expenditure Summary - Major Expenditure Category

	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT P11	FY2018 ACT P12 (YTD)	FY2018 PROJ P11	VAR (Rev to Proj P11)
<b>PAYROLL</b>	<b>102,643,044</b>	<b>106,762,441</b>	<b>106,690,472</b>	<b>90,379,381</b>	<b>101,357,026</b>	<b>103,644,056</b>	<b>3,046,416</b>
FT	81,275,152	88,810,837	88,552,338	69,213,672	77,559,503	79,365,931	9,186,407
HOLIDAY	2,527,860	2,202,521	2,202,521	2,294,193	2,545,196	2,565,035	(362,514)
OT	17,257,394	14,569,320	14,569,320	17,036,446	19,118,438	20,006,022	(5,436,702)
PT	1,582,637	1,179,763	1,366,293	1,835,070	2,133,889	1,707,069	(340,776)
<b>BENEFITS</b>	<b>78,171,009</b>	<b>96,229,626</b>	<b>96,229,626</b>	<b>88,157,928</b>	<b>91,730,213</b>	<b>90,741,497</b>	<b>5,488,129</b>
HEALTH	34,521,758	38,352,436	38,352,436	35,085,903	34,427,967	34,485,498	3,866,938
MITIGATION	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION <sup>1</sup>	35,505,668	47,099,064	47,099,064	41,874,260	46,159,812	45,666,964	1,432,100
INSURANCE	4,451,035	4,615,000	4,615,000	4,278,963	4,470,630	4,597,651	17,349
CONCESSIONS	0	(4,000,000)	(4,000,000)	0	0	0	(4,000,000)
FRINGE REIMBURSEMENTS	(6,141,158)	(2,600,000)	(2,600,000)	(2,384,025)	(2,384,025)	(3,200,000)	600,000
LIFE INSURANCE	251,282	315,652	315,652	231,232	252,536	253,939	61,713
OTHER BENEFITS	4,681,066	4,739,474	4,739,474	3,785,094	4,234,935	4,370,000	369,474
WAGE	0	2,650,000	2,650,000	0	0	0	2,650,000
WORKERS COMP	4,901,358	5,558,000	5,558,000	5,286,500	4,568,358	4,567,446	990,554
<b>DEBT</b>	<b>32,017,824</b>	<b>58,591,375</b>	<b>58,591,375</b>	<b>43,651,569</b>	<b>44,501,844</b>	<b>51,996,728</b>	<b>6,594,647</b>
DEBT	32,017,824	58,591,375	58,591,375	43,651,569	44,501,844	51,996,728	6,594,647
<b>LIBRARY</b>	<b>7,860,851</b>	<b>8,100,000</b>	<b>8,100,000</b>	<b>7,425,000</b>	<b>8,100,000</b>	<b>8,100,000</b>	<b>0</b>
LIBRARY	7,860,851	8,100,000	8,100,000	7,425,000	8,100,000	8,100,000	0
<b>MHIS</b>	<b>2,998,818</b>	<b>2,996,431</b>	<b>2,996,431</b>	<b>2,746,728</b>	<b>2,996,431</b>	<b>2,996,431</b>	<b>0</b>
MHIS	2,998,818	2,996,431	2,996,431	2,746,728	2,996,431	2,996,431	0
<b>UTILITY</b>	<b>20,649,407</b>	<b>23,979,440</b>	<b>23,889,440</b>	<b>20,203,210</b>	<b>20,805,310</b>	<b>22,679,508</b>	<b>1,209,932</b>
UTILITY	20,649,407	23,979,440	23,889,440	20,203,210	20,805,310	22,679,508	1,209,932
<b>OTHER</b>	<b>25,112,242</b>	<b>32,256,057</b>	<b>32,418,026</b>	<b>19,669,674</b>	<b>24,413,997</b>	<b>28,764,724</b>	<b>3,653,302</b>
COMMUNITY ACTIVITIES	2,925,362	2,566,975	2,789,975	2,355,604	2,423,291	2,789,975	0
CONTINGENCY	43,289	7,253,000	4,838,900	186,186	241,341	375,000	4,463,900
CONTRACTED SERVICES	2,947,602	3,683,837	3,824,851	2,844,368	3,063,329	3,660,298	164,553
ELECTIONS	0	308,612	109,576	0	0	80,846	28,730
GOVT AGENCY & OTHER	16,221	0	0	0	750,000	750,000	(750,000)
LEGAL EXPENSES & SETTLEMENTS	2,849,671	2,616,500	5,019,233	2,937,363	6,104,207	6,987,116	(1,967,883)
OTHER	4,169,034	3,963,151	3,846,236	2,787,786	2,780,579	3,359,099	487,137
OUT AGENCY	100,000	0	0	0	0	0	0
POSTAGE	211,754	236,219	226,219	167,625	193,625	226,219	0
SUPPLY	3,355,808	4,154,001	4,229,404	2,984,925	3,182,439	4,248,937	(19,533)
TECHNICAL, PROF. & COMM BASED SERVICES	1,750,242	2,019,170	1,999,040	1,174,224	1,298,316	1,785,255	213,785
VEHICLES & EQUIPMENT	3,840,644	3,467,680	3,467,680	3,467,680	3,467,680	3,467,680	0
LEASES - OFFICES, PARKING & COPIERS	2,902,614	1,986,912	2,066,912	763,912	909,190	1,034,300	1,032,612
<b>EDUC</b>	<b>284,008,065</b>	<b>284,008,188</b>	<b>284,008,188</b>	<b>274,697,958</b>	<b>284,008,188</b>	<b>284,008,188</b>	<b>0</b>
EDUC	284,008,065	284,008,188	284,008,188	274,697,958	284,008,188	284,008,188	0
<b>Grand Total</b>	<b>553,461,260</b>	<b>612,923,558</b>	<b>612,923,558</b>	<b>546,931,449</b>	<b>577,913,009</b>	<b>592,931,132</b>	<b>19,992,426</b>

<sup>1</sup> Pension actuals for the month of June (P12) do not reflect true up to the ADEC, which will occur after June 30, 2018.