

City of Hartford

FY2019 Recommended Budget Report to the Municipal Accountability Review Board



Meeting Date – May 10, 2018

City of Hartford
FY2019 Recommended Budget Report
to the Municipal Accountability Review Board

FY2019 General Fund Summary	1
Revenue Summary	2
General Property Taxes 2018	3
General Property Taxes 2019	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6

City of Hartford: Revenue and Expense Summary

FY2017 Actuals to FY2018 Projected

Revenue Category	FY2017 ACT	FY2018 ADP	FY2018 PROJ
41 General Property Taxes	258,987,305	280,165,161	282,884,161
42 Licenses And Permits	5,376,215	5,971,406	5,400,000
43 Fines Forfeits & Penalties	161,421	190,000	150,000
44 Revenue Money And Property	2,364,183	1,313,149	1,950,000
45 Intergovernmental Revenues	266,482,051	265,635,563	261,708,504
46 Charges For Services	3,493,697	2,844,964	3,050,000
47 Reimbursements	156,717	152,840	152,840
48 Other Revenues	1,035,507	238,650	1,300,000
53 Other Financing Sources	6,032,055	6,777,445	5,721,365
Total Revenues	544,089,150	563,289,178	562,316,870

Expenditure Category	FY2017 ACT	FY2018 ADP	FY2018 PROJ
Payroll	102,643,044	106,762,441	103,562,013
Benefits	78,171,009	96,229,626	93,012,406
Debt & Other Capital	32,017,824	58,591,375	51,996,728
Library	7,860,851	8,100,000	8,100,000
Metro Hartford Innovation Services	2,998,818	2,996,431	2,996,431
Utilities	20,649,407	23,979,440	22,850,416
Other Non-Personnel	25,112,242	32,256,057	29,365,688
Education	284,008,065	284,008,188	284,008,188
Total Expenditures	553,461,260	612,923,558	595,891,870
Revenues and Expenditures, Net of Expend.	(9,372,110)	(49,634,380)	(33,575,000)
Council Approved Use of Fund Balance	8,394,000		
Net Surplus/(Deficit)	(978,110)	(49,634,380)	(33,575,000)
Union Concessions Savings			1,600,000
Contract Assistance			11,975,000
Surplus/(Deficit)		Muni. Restr. Funds	(20,000,000)

FY2019 Recovery Plan to FY2019 Recommended

FY2019 RP							FY2019 RP*	FY2019 REC	\$ CHG	% CHG to 18
285,111,323							285,111,323	285,111,323	-	2%
5,671,406							5,671,406	5,671,406	-	-5%
190,000							190,000	190,000	-	0%
1,313,149							1,313,149	1,313,149	-	0%
256,215,871	-						256,215,871	255,215,871	(1,000,000)	-4%
2,929,483							2,929,483	2,929,483	-	3%
152,840							152,840	152,840	-	0%
238,650							238,650	238,650	-	0%
6,483,365							6,483,365	16,483,365	10,000,000	143%
558,306,087	-	-	-	-	-	-	558,306,087	567,306,087	9,000,000	1%

FY2019 RP	CIP	GOLF	LABOR	OPEB	ADDL	TOTAL ADJ	FY2019 RP*	FY2019 REC	\$ CHG	G to FY18
108,472,844	2,150,000		(1,500,000)		(1,000,000)	(350,000)	108,122,844	107,997,525	(125,319)	1%
106,500,321			(5,100,000)	(2,100,000)	(1,128,759)	(8,328,759)	98,171,562	93,818,869	(4,352,693)	-3%
4,939,013						-	4,939,013	15,323,430	10,384,417	-74%
8,276,997						-	8,276,997	8,150,000	(126,997)	1%
3,203,840						-	3,203,840	3,174,113	(29,727)	6%
23,996,784						-	23,996,784	23,964,607	(32,177)	0%
27,218,858		268,000				268,000	27,486,858	30,869,355	3,382,497	-4%
284,008,188						-	284,008,188	284,008,188	-	0%
566,616,846	2,150,000	268,000	(6,600,000)	(2,100,000)	(2,128,759)	(8,410,759)	558,206,087	567,306,087	9,100,000	-7%
CIP	2,150,000									
Golf Ent. Fund	268,000									
Labor Savings	(6,600,000)									
OPEB Savings	(2,100,000)									
Addl Savings	(2,128,759)									
Total Exp.	558,206,087						558,206,087	567,306,087		-7%
	100,000						100,000	-		
Pay-Go CapEx								(10,500,000)		
Total Expenditures (Baseline Comparison)							558,206,087	556,806,087		

Revenue Summary - Major Category					
	FY2017 ACT	FY2018 ADP	FY2018 P9	FY2018 P10	FY2019 REC *
41-TAXES	(258,987,305)	(280,165,161)	(273,023,574)	(274,644,197)	(285,111,323)
CURRENT YEAR TAX LEVY	(247,230,944)	(266,698,436)	(265,513,172)	(266,705,579)	(273,861,323)
INTEREST AND LIENS	(3,585,586)	(4,450,000)	(2,668,095)	(2,858,319)	(3,900,000)
PRIOR YEAR LEVIES	(5,667,956)	(7,416,725)	(4,790,570)	(5,025,446)	(6,500,000)
TAX LIEN SALES	(2,399,318)	(1,500,000)	-	-	(750,000)
OTHER	(103,500)	(100,000)	(51,737)	(54,854)	(100,000)
42-LICENSES AND PERMITS	(5,376,215)	(5,971,406)	(4,111,539)	(4,770,746)	(5,671,406)
BUILDING PERMITS	(3,368,932)	(3,642,000)	(2,472,104)	(2,915,164)	(3,442,000)
ELECTRICAL PERMITS	(625,186)	(627,000)	(528,030)	(585,880)	(627,000)
FOOD & MILK DEALER LICENSES	(169,694)	(312,000)	(226,975)	(234,231)	(312,000)
MECHANICAL PERMITS	(529,055)	(689,000)	(292,175)	(331,100)	(639,000)
PLUMBING PERMITS	(286,326)	(315,000)	(196,400)	(280,475)	(265,000)
OTHER	(397,022)	(386,406)	(395,855)	(423,896)	(386,406)
43-FINES FORFEITS AND PENALTIES	(161,421)	(190,803)	(109,803)	(114,786)	(190,000)
FALSE ALARM CITATIONS-POL&FIRE	(153,815)	(185,000)	(100,803)	(105,586)	(185,000)
HEALTH SANITATION CITATION	(206)	-	-	-	-
LAPSED LICENSE/LATE FEE	(7,400)	(5,000)	(9,000)	(9,200)	(5,000)
44-INTEREST AND RENTAL INCOME	(2,364,183)	(1,313,149)	(1,604,310)	(1,532,759)	(1,313,149)
BILLINGS FORGE	(19,261)	(20,000)	(14,959)	(14,959)	(20,000)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(37,500)	(37,500)	(50,000)
DELTAPRO - LANDFILL GAS	(60,670)	(90,294)	(61,428)	(67,958)	(90,294)
INTEREST	(439,567)	(252,000)	(885,375)	(885,375)	(252,000)
MIRA SOLAR REVENUE	(53,875)	(50,000)	(23,787)	(23,787)	(50,000)
RENT OF PROP-ALL OTHER	(94,618)	(79,600)	(75,968)	(83,097)	(79,600)
RENTAL OF PARK PROPERTY	(86,805)	(54,000)	(53,014)	(60,914)	(54,000)
RENTAL OF PARKING LOTS	(23,200)	(600)	(32,630)	(34,105)	(600)
RENTAL OF PROP-FLOOD COMM	(143,600)	(148,560)	(112,660)	(123,800)	(148,560)
RENTAL-525 MAIN STREET	(28,561)	(17,694)	(23,020)	(24,883)	(17,694)
RENTS FROM TENANTS	(152,029)	(161,257)	(98,483)	(106,257)	(161,257)
SHEPHERD PARK	(115,648)	(118,000)	-	-	(118,000)
THE RICHARDSON BUILDING	(260,205)	(235,000)	(149,343)	(183,981)	(235,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(800,000)	-	-	150,000	-
45-INTERGOVERNMENTAL	(266,482,051)	(265,635,569)	(160,250,650)	(171,867,779)	(255,215,871)
MUNICIPAL AID	(259,818,967)	(259,875,093)	(155,819,727)	(155,819,727)	(250,028,965)
CAR TAX SUPPL MRSF REV SHARING	(13,908,437)	(13,908,437)	(12,177,213)	(12,177,213)	(8,724,489)
EDUCATION COST SHARING	(187,921,492)	(187,974,890)	(92,357,025)	(92,357,025)	(187,969,804)
HIGHWAY GRANT	(1,198,978)	(1,201,712)	(597,412)	(597,412)	(1,194,825)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,263,314)	(4,175,543)	(4,175,543)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-	-	(1,419,161)
MRSF SELECT PILOT	(11,883,205)	(11,883,205)	(11,883,205)	(11,883,205)	(11,883,205)
MUNICIPAL STABILIZATION GRANT	-	-	(4,456,568)	(4,456,568)	(3,243,513)
PRIV TAX EXEMPT PROPERTY	(23,664,027)	(23,664,027)	(20,009,758)	(20,009,758)	(19,533,085)
STATE OWNED PROPERTY	(13,560,353)	(13,560,353)	(10,163,003)	(10,163,003)	(9,924,360)
OTHER STATE REVENUES	(2,387,113)	(1,453,175)	(1,206,193)	(1,206,405)	(879,617)
BOND INT SUB ON SCH PROJ	(72,003)	(46,613)	(45,050)	(46,620)	(46,613)
JUDICIAL BRANCH REV DISTRIB.	(65,938)	(76,000)	(44,931)	(44,931)	(76,000)
MANUFACTURERS' FACILITIES	(485,370)	(48,843)	-	-	(48,843)
SCH BUILD GRT-SERIAL	(1,316,806)	(886,096)	(1,077,079)	(1,077,079)	(661,445)
EDUCATION OTHER	(56,680)	-	-	-	-
STATE CONTRACT ASSISTANCE	-	-	-	(11,300,642)	-
TAX EXEMP FOR THE ELDERLY	(343,016)	(348,907)	-	-	-
VETERANS EXEMPTIONS	(47,300)	(46,716)	(39,133)	(39,133)	(46,716)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,273,972)	(4,302,289)	(3,222,613)	(3,537,530)	(4,302,289)
DISABIL EXEMPT-SOC SEC	(6,672)	(7,755)	(6,813)	(6,813)	(7,755)
GR REC TAX-PARI MUTUEL	(261,321)	(250,000)	(161,337)	(182,714)	(250,000)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(48,772)	(48,772)	(61,366)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(556,685)	(500,986)	(373,335)	(373,335)	(550,000)
PILOT CHURCH HOMES INC	(120,537)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT EL MERCADO	-	-	-	-	-
PILOT FOR CT CTR FOR PERF	(355,464)	(330,447)	(357,693)	(357,693)	(357,056)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(250,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(511,236)	(518,904)	(391,862)	(435,402)	(525,000)
PILOT HARTFORD MARRIOTT	(380,691)	(481,719)	(481,689)	(481,689)	(400,000)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(2,000)	(5,000)	(2,117)	(2,117)	(5,000)
STATE REIMBURSEMENTS	(2,000)	(5,000)	(2,117)	(2,117)	(5,000)
46-CHARGES FOR SERVICES	(3,493,697)	(2,844,964)	(2,730,552)	(3,027,579)	(2,929,483)
CONVEYANCE TAX	(1,375,348)	(1,100,000)	(957,477)	(1,130,781)	(1,155,519)
FILING RECORD-CERTIF FEES	(289,661)	(300,000)	(223,847)	(236,022)	(300,000)
TRANSCRIPT OF RECORDS	(822,962)	(835,250)	(594,344)	(653,318)	(839,250)
OTHER	(1,005,727)	(609,714)	(954,885)	(1,007,458)	(634,714)
47-REIMBURSEMENTS	(156,717)	(152,840)	(92,460)	(95,152)	(152,840)
ADVERTISING LOST DOGS	(223)	(220)	(124)	(135)	(220)
ATM REIMBURSEMENT	(1,238)	(1,475)	(305)	(527)	(1,475)
DOG ACCT-SALARY OF WARDEN	(2,129)	(2,600)	-	-	(2,600)
OTHER REIMBURSEMENTS	(36,777)	(17,900)	(6,911)	(6,949)	(17,900)
PRIOR YEAR EXPEND REFUNDS	-	(17,000)	(1,564)	(1,564)	(17,000)
REIMB FOR MEDICAID SERVICES	(17,290)	(22,000)	(15,144)	(17,346)	(22,000)
SECTION 8 MONITORING	(85,395)	(85,545)	(54,815)	(54,815)	(85,545)
WORK COMP NORM TAX APPLIC	-	-	(325)	(544)	-
OTHER	(13,666)	(6,100)	(13,273)	(13,273)	(6,100)
48-OTHER REVENUES	(1,035,507)	(238,650)	(1,239,385)	(1,243,537)	(238,650)
MISCELLANEOUS REVENUE	(273,422)	(169,150)	(133,617)	(135,620)	(169,150)
OVER & SHORT ACCOUNT	(828)	(1,500)	(279)	(302)	-
SALE CITY SURPLUS EQUIP	(77,613)	(60,000)	(22)	(22)	(1,500)
SALE OF DOGS	(7,219)	(5,000)	(1,950)	(2,680)	(60,000)
OTHER	(672,625)	-	(285,054)	(285,305)	(5,000)
SETTLEMENTS - OTHER	(3,800)	(3,000)	(818,462)	(819,608)	(3,000)
53-OTHER FINANCING SOURCES	(6,032,055)	(6,777,445)	(4,134,899)	(4,139,695)	(16,483,365)
DOWNTOWN NORTH (DONO)	(659,907)	(1,487,580)	(356,575)	(356,575)	(1,193,500)
REVENUE FROM HTFD PKG AUTHY	(1,832,626)	(2,424,865)	(1,649,877)	(1,649,877)	(2,424,865)
SPECIAL POLICE SERVICES	(3,210,691)	(2,750,000)	(2,049,524)	(2,049,524)	(2,750,000)
OTHER	(328,830)	(115,000)	(78,923)	(83,719)	(115,000)
Grand Total	(544,089,150)	(563,289,178)	(447,297,173)	(461,436,230)	(567,306,087)

GENERAL PROPERTY TAXES - FY2018 PROJECTION

	FY17 ACT	FY2018 ADP	FY2018 P9	FY2018 P10	FY2018 PROJ	% CHG	FY2018 NOTE	FY2019 REC	% CHG
CURRENT YEAR TAX LEVY	(247,230,944)	(266,698,436)	(265,513,172)	(266,705,579)	(271,447,350)	1.8%	Typical % increase from P10 to P13 Delinquent Statements / 2007 Liens Filed May (cites next steps of Tax Deed Sale / Foreclosure)	(273,861,323)	1%
INTEREST AND LIENS	(3,585,586)	(4,450,000)	(2,668,095)	(2,858,319)	(3,458,566)	21.0%		(3,900,000)	13%
OTHER	(103,500)	(100,000)	(51,737)	(54,854)	(100,000)		Collection of taxes written off - every 15 years we write off, if property sells and tax liens get settled.	(100,000)	0%
PRIOR YEAR LEVIES	(5,667,956)	(7,416,725)	(4,790,570)	(5,025,446)	(5,578,245)	11.0%	Adjustments for the 60 day collections (Aug) Final from Tax Collector; closing scheduled last week of May; Revenues in house	(6,500,000)	17%
TAX LIEN SALES	(2,399,318)	(1,500,000)	-	-	(1,700,000)			(750,000)	-56%
41-TAXES	(258,987,305)	(280,165,161)	(273,023,574)	(274,644,198)	(282,284,161)			(285,111,323)	1.0%
					(600,000)		Tax Deed Sale - Last Notice Letters Personal Property - Alias Tax Warrants		
								0.50%	
								1,433,829	
					TOTAL FY2018 PROJECTION	(282,884,161)			

GENERAL PROPERTY TAX DETAIL

**GENERAL
PROPERTY TAX**

**FY2019
SUBMITTED**

DESCRIPTION

Gross Tax Levy	302,969,849	Takes the Net grand list to gross tax levy. Net GL/1000*74.29
Deletions		
Tax Abatements	3,310,547	Taxes that we are abating because of longstanding agreements with various (elderly, low income housing).
Deletions - Assessor's Grand List Appeals (BAA)	500,000	After completion of grand list and communication to property owners - placeholder for any approved appeals through the BAA.
Assessment Court Appeals	4,750,000	Property owners appeals via the court process (after going through Board of Assessment Appeals).
Motor Vehicle Mill Rate Cap Adjustment (2016 GL)	9,686,456	Difference between mill rate of 74.29 and the 45. See GL File
Elderly Tax Adjustments	400,000	Elderly exemptions based on income. \$500 for <4 family; \$1500 4 family
Lien Sale	-	No new lien sale
Total Deletions	18,647,003	
Additions:		
Pro Rated Additions	150,000	Value of adjustments based on changes to properties when new construction is completed and assessed mid year.
Supplemental Motor Vehicle	2,292,937	If not on the regular grand list - added to Supplemental after October 1st
Total Additions	2,442,937	
Net Tax Adjustments	(16,204,066)	
Adjusted Tax Levy	286,765,783	
		FY2019 Methodology: 93.39% in FY15; 97.01% in FY16; 96.07% in FY17. 95.49% or 95.5% is the average of 15, 16 and 17.
		FY2018 Methodology: 94.34% in FY14; 95.86% in FY15; 95.61 in FY16; 95.27% is the average of 14, 15, 16.
		Other: Current year taxes have been exceeding target offsetting the shortfall in Prior Year Levies. City Charter Methodology
Tax Collection Rate (net of tax lien sale)	95.50%	
Current Year Taxes	273,861,323	
Prior Year Levies	6,500,000	More aggressive compliance: Notice of demand / Tax deed sale / PP audits
Lien Sales	750,000	FY19: Value of subsequent liens (Per Tax Collector)
Tax Deed Sale		
Interest	3,900,000	Per Tax Collector, with no new lien sales budgeted, city will receive interest in lieu of lien holder.
Other	100,000	No change
Other Tax Revenues	11,250,000	
Total General Property Tax Revenues	285,111,323	
TOTAL BUDGET	285,111,323	
Net Grand List	4,078,204,992	
Mill Rate	74.29	
Value of 1 Mill (including collection rate %)	3,894,686	Gross tax levy * Tax collection rate / Mill Rate

FY2019 Recommended Budget by Department

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMMENDED	FY2019 RECOVERY PLAN
00111 MAYOR'S OFFICE	690,349	795,870	740,506	797,134	807,295
00112 COURT OF COMMON COUNCIL	564,932	506,047	505,511	506,800	512,759
00113 TREASURER	444,644	445,933	481,055	558,509	451,869
00114 REGISTRARS OF VOTERS	669,710	378,390	514,723	377,365	383,353
00116 CORPORATION COUNSEL	1,653,425	1,539,609	1,413,517	1,544,801	1,562,550
00117 TOWN & CITY CLERK	768,740	777,269	739,957	794,739	787,742
00118 INTERNAL AUDIT	512,828	490,980	463,486	507,132	498,306
00119 CHIEF OPERATING OFFICER	295,268	806,865	816,535	811,006	815,713
00120 COMMUNICATIONS & NEW MEDIA	466,193	-	-	-	-
00122 METRO HARTFORD INNOVATION SERV	2,998,818	2,996,431	2,996,431	3,174,113	3,203,840
00123 FINANCE	3,468,779	3,737,413	3,534,491	3,866,529	3,834,022
00125 HUMAN RESOURCES	945,827	1,246,558	1,093,280	1,246,526	1,262,612
00128 OFFICE OF MANAGEMENT & BUDGET	635,636	763,786	739,611	1,013,945	774,196
00132 CHILDREN FAMILY RECREATION	3,115,727	3,258,979	3,175,549	3,292,778	3,278,927
00211 FIRE	36,871,567	37,901,180	38,465,108	33,267,580	36,907,218
00212 POLICE	40,106,139	43,967,277	40,623,274	46,473,493	46,004,850
00213 EMERGENCY SERVICES & TELECOMMU	3,710,371	3,682,721	3,664,820	3,824,904	3,732,120
00311 PUBLIC WORKS	12,657,178	12,265,601	12,782,688	13,822,330	12,413,234
00420 DEVELOPMENT SERVICES	2,917,517	3,157,225	3,395,006	4,157,700	3,203,485
00520 HEALTH AND HUMAN SERVICES	4,789,149	4,767,293	4,388,638	5,028,529	4,810,190
00711 EDUCATION	284,008,065	284,008,188	284,008,188	284,008,188	284,008,188
00721 HARTFORD PUBLIC LIBRARY	7,860,851	8,100,000	8,100,000	8,150,000	8,276,997
00820 BENEFITS & INSURANCES	78,171,541	96,229,626	93,012,406	93,818,869	106,500,321
00821 DEBT SERVICE	32,017,824	58,591,375	51,996,728	15,323,430	4,939,013
00822 NON OP DEPT EXPENDITURES	33,120,182	42,508,942	38,240,359	40,939,687	37,648,046
Grand Total	553,461,260	612,923,558	595,891,870	567,306,087	566,616,846
CIP Salaries to General Fund					2,150,000
Golf Enterprise Fund					268,000
Labor Savings					(6,600,000)
OPEB Savings					(2,100,000)
Additional Savings					(2,128,759)
Union Savings			(1,600,000)		
Contract Assistance			(11,975,000)		
Total Expenditures	553,461,260	612,923,558	582,316,870	567,306,087	558,206,087
Pay-Go CapEx				(10,500,000)	
Total Expenditures (Baseline Comparison)				556,806,087	

FY2019 Recommended Budget by Major Category

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMMENDED	FY2019 RECOVERY PLAN	TOTAL ADJUSTMENTS	FY2019 RECOVERY PLAN **
PAYROLL	102,643,044	106,762,441	103,562,013	107,997,525	108,472,844	(338,345)	108,134,499
FT	81,275,152	88,810,837	80,062,507	92,203,755	90,390,611	1,661,655	92,052,266
HOL	2,527,860	2,202,521	2,608,215	2,445,733	2,235,559	-	2,235,559
OT	17,257,394	14,569,320	19,300,742	12,032,529	14,705,613	(2,000,000)	12,705,613
PT	1,582,637	1,179,763	1,590,548	1,315,508	1,141,061	-	1,141,061
BENEFITS	78,171,009	96,229,626	93,012,406	93,818,869	106,500,321	(8,340,414)	98,159,907
HEALTH	34,521,758	38,352,436	33,926,584	35,882,979	41,010,907	(4,710,973)	36,299,934
MITIGATION (NON-PUBLIC SAFETY ATTRITION)	-	(500,000)	-	(500,000)	(500,000)	-	(500,000)
PENSION	35,505,668	47,099,064	45,895,893	45,780,045	50,482,175	(1,209,000)	49,273,175
PENSION	33,460	15,000	45,124	20,000	15,450	-	15,450
PENSION-CMERS	1,569,955	1,695,000	1,718,686	1,694,110	1,744,150	-	1,744,150
PENSION-MERF	27,812,434	39,089,489	39,089,489	38,509,508	43,023,000	-	43,023,000
PENSION-OTHER	574,234	699,575	535,927	556,427	699,575	-	699,575
PENSION-PAYOUT	5,515,585	5,600,000	4,506,667	5,000,000	5,000,000	-	5,000,000
INSURANCE	4,451,035	4,615,000	4,818,014	4,890,000	4,707,300	-	4,707,300
CONCESSIONS	-	(4,000,000)	-	(1,000,000)	-	-	-
FRINGE REIMBURSEMENTS	(6,141,158)	(2,600,000)	(2,750,000)	(2,750,000)	(2,678,000)	-	(2,678,000)
LIFE INSURANCE	251,282	315,652	315,652	315,652	325,122	-	325,122
OTHER BENEFITS	4,681,066	4,739,474	4,606,264	4,900,193	4,881,658	-	4,881,658
SOCIAL SECURITY	4,131,731	4,269,474	4,236,264	4,430,193	4,397,558	(670,441)	3,727,117
TUITION REIMBURSEMENT	5,464	20,000	20,000	20,000	20,600	-	20,600
UNEMPLOYMENT COMPENSATION	543,871	450,000	350,000	450,000	463,500	-	463,500
WAGE	-	2,650,000	1,600,000	900,000	2,650,000	(1,750,000)	900,000
WORKERS COMP	4,901,358	5,558,000	4,600,000	5,400,000	5,621,160	-	5,621,160
DEBT	32,017,824	58,591,375	51,996,728	15,323,430	4,939,013	-	4,939,013
DEBT	32,017,824	58,591,375	51,996,728	15,323,430	4,939,013	-	4,939,013
CLEAN WATER	-	-	-	-	115,583	-	115,583
DONO	-	-	-	4,642,994	4,642,994	-	4,642,994
GILOT	183,310	176,898	176,898	180,436	180,436	-	180,436
GO BONDS - CURRENT	31,298,524	43,972,208	43,972,208	-	-	-	-
NEW ISSUANCE	285,990	-	-	-	-	-	-
PAY GO CAPEX	-	-	7,847,622	10,500,000	-	-	-
RESERVE	250,000	-	-	-	-	-	-
TAN	-	14,442,269	-	-	-	-	-
LIBRARY	7,860,851	8,100,000	8,100,000	8,150,000	8,276,997	-	8,276,997
MHIS	2,998,818	2,996,431	2,996,431	3,174,113	3,203,840	-	3,203,840
UTILITY	20,649,407	23,979,440	22,850,416	23,964,607	23,996,784	-	23,996,784
OTHER	25,112,242	32,256,057	29,365,688	30,869,355	27,218,858	268,000	27,486,858
COMM ACTIV	2,925,362	2,566,975	2,789,975	2,553,776	2,571,752	-	2,571,752
CONTINGENCY	43,289	7,253,000	375,000	3,800,000	2,343,000	-	2,343,000
CONTRACTED SERVICES	2,947,602	3,683,837	3,681,024	3,819,682	3,711,582	-	3,711,582
ELECTIONS	-	308,612	170,000	208,044	310,155	-	310,155
GOVT AGENCY & OTHER	16,221	-	-	-	-	-	-
LEASES - OFFICES	-	-	-	-	-	-	-
LEASES - OFFICES PARKING COPIER	2,902,614	1,986,912	1,415,300	1,942,984	1,964,385	-	1,964,385
LEGAL EXPENSES & SETTLEMENTS	2,849,671	2,616,500	7,433,233	2,766,500	2,764,583	-	2,764,583
OTHER	4,169,034	3,963,151	3,727,260	4,319,822	4,013,348	268,000	4,281,348
OUT AGENCY	100,000	-	-	-	-	-	-
POSTAGE	211,754	236,219	226,219	231,419	237,400	-	237,400
SUPPLY	3,355,808	4,154,001	4,221,213	4,236,320	3,892,049	-	3,892,049
TECH, PROF & COMM BASED SERVICES	1,750,242	2,019,170	1,858,785	1,976,350	1,942,926	-	1,942,926
VEHICLE & EQUIP	3,840,644	3,467,680	3,467,680	5,014,458	3,467,680	-	3,467,680
EDUC	284,008,065	284,008,188	284,008,188	284,008,188	284,008,188	-	284,008,188
Grand Total	553,461,260	612,923,558	595,891,870	567,306,087	566,616,846	(8,410,759)	558,206,087
CIP Salaries to General Fund					2,150,000		
Golf Enterprise Fund					268,000		
Labor Savings					(6,600,000)		
OPEB Savings					(2,100,000)		
Additional Savings					(2,128,759)		
Union Savings			(1,600,000)				
Contract Assistance			(11,975,000)				
Total Expenditures	553,461,260	612,923,558	582,316,870	567,306,087	558,206,087	(8,410,759)	558,206,087
Pay-Go CapEx				(10,500,000)			
Total Expenditures (Baseline Comparison)				556,806,087			