

City of Hartford

Monthly Financial Report to the Municipal Accountability Review Board



Meeting Date – May 3, 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				March	April	MARB 5/18	MARB 4/18			
	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT (P9)	FY2018 ACT (P10*)	FY2018 PROJ	VARIANCE	% COLL.	PRIOR PROJ	PROJ VAR
41 General Property Taxes ¹	(258,987,305)	(280,165,161)	(280,165,161)	(273,023,574)	(274,644,197)	(282,884,161)	(2,719,000)	98%	(282,884,161)	-
42 Licenses And Permits ²	(5,376,215)	(5,971,406)	(5,971,406)	(4,111,539)	(4,770,746)	(5,400,000)	571,406	80%	(5,400,000)	-
43 Fines Forfeits & Penalties ³	(161,421)	(190,000)	(190,000)	(109,803)	(114,786)	(150,000)	40,000	60%	(190,000)	40,000
44 Revenue Money And Property ⁴	(2,364,183)	(1,313,149)	(1,313,149)	(1,604,310)	(1,532,759)	(1,950,000)	(636,851)	117%	(1,313,149)	(636,851)
45 Intergovernmental Revenues ⁵	(266,482,051)	(265,635,563)	(265,635,563)	(160,250,650)	(171,867,779)	(261,708,504)	3,927,059	65%	(261,958,504)	250,000
46 Charges For Services ⁶	(3,493,697)	(2,844,964)	(2,844,964)	(2,730,552)	(3,027,579)	(3,050,000)	(205,036)	106%	(2,844,964)	(205,036)
47 Reimbursements ⁷	(156,717)	(152,840)	(152,840)	(92,460)	(95,152)	(152,840)	-	62%	(152,840)	-
48 Other Revenues ⁸	(1,035,507)	(238,650)	(238,650)	(1,239,385)	(1,243,537)	(1,300,000)	(1,061,350)	521%	(800,000)	(500,000)
53 Other Financing Sources ⁹	(6,032,055)	(6,777,365)	(6,777,365)	(4,134,899)	(4,139,695)	(5,721,365)	1,056,000	61%	(6,563,365)	842,000
Total Revenues¹⁷	(544,089,150)	(563,289,098)	(563,289,098)	(447,297,173)	(461,436,230)	(562,316,870)	972,228	82%	(562,106,983)	(209,887)

FY2018 Expenditures

Expenditure Category				March	April	MARB 5/18	MARB 4/18			
	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT (P9)	FY2018 ACT (P10*)	FY2018 PROJ	VARIANCE	% EXP.	FY2018 PROJ	PROJ VAR
Payroll ¹⁰	102,643,044	106,762,441	106,586,931	75,610,156	82,965,595	103,562,013	3,200,428	78%	104,886,240	(1,324,227)
Benefits ¹¹	78,171,009	96,229,626	96,229,626	70,233,681	77,251,958	93,012,406	3,217,220	80%	94,431,593	(1,419,187)
Debt & Other Capital ¹²	32,017,824	58,591,375	58,591,375	29,282,089	40,582,730	51,996,728	6,594,647	69%	51,996,728	0
Library	7,860,851	8,100,000	8,100,000	6,075,000	6,750,000	8,100,000	-	83%	8,100,000	-
Metro Hartford Innovation Services	2,998,818	2,996,431	2,996,431	2,247,522	2,497,026	2,996,431	-	83%	2,996,431	-
Utilities ¹³	20,649,407	23,979,440	23,889,440	15,793,979	19,278,302	22,850,416	1,129,024	80%	22,850,416	(0)
Other Non-Personnel ¹⁴	25,112,242	32,256,057	32,521,567	18,009,024	17,137,719	29,365,688	2,890,369	53%	31,036,262	(1,670,574)
Education ¹⁵	284,008,065	284,008,188	284,008,188	167,517,837	172,384,774	284,008,188	-	61%	284,008,188	-
Total Expenditures	553,461,260	612,923,558	612,923,558	384,769,288	418,848,104	595,891,870	17,031,688	68%	600,305,858	(4,413,988)
Revenues and Expenditures, Net of Expend.	9,372,110	49,634,460	49,634,460	(62,527,884)	(42,588,126)	33,575,000			38,198,875	(4,623,875)
Council Approved Use of Fund Balance	(8,394,000)									
Remaining Unallocated Lapse ¹⁶									(698,875)	
Net Surplus/(Deficit)	(978,110)	(49,634,460)	(49,634,460)	62,527,884	42,588,126	(33,575,000)			(37,500,000)	
Union Concessions Savings						1,600,000			1,600,000	
Projected Deficit						(31,975,000)			(35,900,000)	
Contract Assistance (Debt Service)						11,975,000			11,975,000	
Net Projected Deficit / Request for Municipal Restructuring Funds						(20,000,000)			(23,925,000)	

¹ 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 exceed the Adopted Budget by \$2.7M due to the increase in the Motor Vehicle mill rate to 39 mills.

² 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. The FY2018 budget was established with conservatism as compared to the historical/actuals of \$7.4M in FY2017, \$7.6M in FY2016 and \$6.4M in FY2015. The FY2018 projection is consistent with FY2017 actuals of \$5.4M. Overall April 2018 receipts are trending favorable to FY2017.

³ 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

⁴ Revenue from Money and Property contains lease/rental and short term investment income. Revenue is projected to exceed the Adopted Budget by \$636K due to a more favorable interest rate environment for short term investment income.

⁵ Intergovernmental Revenues, primarily comprised of municipal aid from the State of Connecticut, reflects a deficit of \$3.9M due to a reduction in state aid.

⁶ 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 \$3.050M, approximately \$205K in excess of the budget.

⁷ Reimbursements (primarily Section 8) occur at fiscal year end.

⁸ Other Revenues are projected to exceed the revenue budget by \$1 million due to unbudgeted one-time revenues associated with settlements and the sale of city property.

⁹ Other Financing Sources reflects a revenue shortfall of approximately \$1.1 million, of which \$500K is attributable to Stadium revenues and \$600K for Special Police Services (PJs). A revenue shortfall of \$600K is projected for private duty jobs (special police services) due to a large receivable for the Xcel Center and lower overall Private Duty Job requests. In addition, a revenue shortfall of \$500K is projected due to lower than anticipated 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)

¹⁰ Net favorable variance of \$3.2M in Payroll/Personal Services is due to a delay in refilling vacancies, offset by Public Safety Overtime.

¹¹ Benefits surplus of \$3.2M is primarily due to favorable healthcare expenditures, reduced cashout projection, lower workers compensaton claims and other benefits.

¹² 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 which will provide payment of the \$11.975M in debt service requirements for April to June. This is reflected as a bottom-line adjustment.

¹³ Utilities are currently projected favorable at \$1.129M. 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 (\$707K). 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.

¹⁴ All Other Non-Personnel expenditures are currently projected favorable by approximately \$2.890M primarily in the areas of lease expenses, settlements and outside legal services.

¹⁵ Education YTD actuals (P10) reflect 10 months of the City's MBR requirement of approximately \$96M and the entire \$92.3M in ECS state aid received and recorded through March 2018.

¹⁶ The City's Contract Assistance agreement with the State requires the full payment of the MERF Pension ADEC with which the City will fully comply.

¹⁷ 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.

List of Expenditure Budget Reductions (March to April 2018)

EXP CATEGORY	PRIOR PROJECTION CHANGES	Chg Amt
PAYROLL	Reduced payroll projection by \$1.3M. Assumes limited refill of positions effective in the month of June.	(1,324,227)
BENEFITS	Savings of \$1.4M in benefits achieved based on lower expenditures for cashouts in March and April, in addition to favorable worker's compensation claims trend.	(1,419,186)
OTHER		(1,670,574)
COMMUNITY ACTIVITIES	Reduced contractual costs for recreation programs.	(27,000)
CONTINGENCY	Reduced contingency to reflect known items through fiscal year end.	(1,300,000)
LEGAL EXPENSES & SETTLEMENTS	Reduced use of outside legal counsel through fiscal year end.	(300,500)
TAX APPEALS & OTHER	Reduced tax appeals and tax refunds anticipated for FY2018.	(43,074)
TOTAL		(4,413,987)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY17 AND FY18
PROPERTY TAX COLLECTION REPORT THROUGH MARCH 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	-	341,970	-	277,340	-	-	-	2,287,916	-
May	1,836,510	- *	(218,522)	-	314,004	-	-	-	1,931,992	-
June	641,744	-	387,693	-	292,780	-	2,399,318	-	3,721,535	-
Total Collections	247,230,944	265,513,172	5,138,972	4,790,570	3,585,586	2,668,095	2,399,318	-	258,354,821	272,971,838
60 Day Collections (Year End entry)			528,984						528,984	0
Adjusted Total Collections	\$247,230,944	\$265,513,172 **	5,667,956	\$4,790,570	\$3,585,586	\$2,668,095	\$2,399,318	\$0	\$258,883,804	\$272,971,838

* 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
Total Budget	\$ 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
Total Adjusted Levy	264,386,834	292,142,980	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through March	\$243,084,085	265,513,172	\$4,627,831	4,790,570	\$2,701,462	2,668,095	\$0	-	\$250,413,378	\$272,971,838
Outstanding Receivable at 2/28/18	17,762,674	18,956,466	38,874,844	44,391,041	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	99.33%	99.56%	65.03%	64.59%	62.10%	59.96%	0.00%	0.00%	96.24%	97.47%
% of Adjusted Levy Collected	91.94%	90.88%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	32	39								

Revenue Summary - Major Category				
	FY2017 ACT	FY2018 ADP	FY2018 P9	FY2018 P10
41-TAXES	(258,987,305)	(280,165,161)	(273,023,574)	(274,644,197)
CURRENT YEAR TAX LEVY	(247,230,944)	(266,698,436)	(265,513,172)	(266,705,579)
INTEREST AND LIENS	(3,585,586)	(4,450,000)	(2,668,095)	(2,858,319)
PRIOR YEAR LEVIES	(5,667,956)	(7,416,725)	(4,790,570)	(5,025,446)
TAX LIEN SALES	(2,399,318)	(1,500,000)	-	-
OTHER	(103,500)	(100,000)	(51,737)	(54,854)
42-LICENSES AND PERMITS	(5,376,215)	(5,971,406)	(4,111,539)	(4,770,746)
BUILDING PERMITS	(3,368,932)	(3,642,000)	(2,472,104)	(2,915,164)
ELECTRICAL PERMITS	(625,186)	(627,000)	(528,030)	(585,880)
FOOD & MILK DEALER LICENSES	(169,694)	(312,000)	(226,975)	(234,231)
MECHANICAL PERMITS	(529,055)	(689,000)	(292,175)	(331,100)
PLUMBING PERMITS	(286,326)	(315,000)	(196,400)	(280,475)
OTHER	(397,022)	(386,406)	(395,855)	(423,896)
43-FINES FORFEITS AND PENALTIES	(161,421)	(190,000)	(109,803)	(114,786)
FALSE ALARM CITATIONS-POL&FIRE	(153,815)	(185,000)	(100,803)	(105,586)
HEALTH SANITATION CITATION	(206)	-	-	-
LAPSED LICENSE/LATE FEE	(7,400)	(5,000)	(9,000)	(9,200)
44-INTEREST AND RENTAL INCOME	(2,364,183)	(1,313,149)	(1,604,310)	(1,532,759)
BILLINGS FORGE	(19,261)	(20,000)	(14,959)	(14,959)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(37,500)	(37,500)
DELTAPRO - LANDFILL GAS	(60,670)	(90,294)	(61,428)	(67,958)
INTEREST	(439,567)	(252,000)	(885,375)	(885,375)
MIRA SOLAR REVENUE	(53,875)	(50,000)	(23,787)	(23,787)
RENT OF PROP-ALL OTHER	(94,618)	(79,600)	(75,968)	(83,097)
RENTAL OF PARK PROPERTY	(86,805)	(54,000)	(53,014)	(60,914)
RENTAL OF PARKING LOTS	(23,200)	(600)	(32,630)	(34,105)
RENTAL OF PROP-FLOOD COMM	(143,600)	(148,560)	(112,660)	(123,800)
RENTAL-525 MAIN STREET	(28,561)	(17,694)	(23,020)	(24,883)
RENTS FROM TENANTS	(152,029)	(161,257)	(98,483)	(106,257)
SHEPHERD PARK	(115,648)	(118,000)	-	-
THE RICHARDSON BUILDING	(260,205)	(235,000)	(149,343)	(183,981)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(800,000)	-	-	150,000
45-INTERGOVERNMENTAL	(266,482,051)	(265,635,563)	(160,250,650)	(171,867,779)
MUNICIPAL AID	(259,875,647)	(259,875,099)	(155,819,727)	(155,819,727)
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)	(92,357,025)	(92,357,025)
EDUCATION OTHER	(56,680)	-	-	-
HIGHWAY GRANT	(1,198,978)	(1,201,712)	(597,412)	(597,412)
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)	-	-
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)
OTHER STATE REVENUES	(2,330,433)	(1,453,175)	(1,206,193)	(12,508,405)
BOND INT SUB ON SCH PROJ	(72,003)	(46,613)	(45,050)	(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)
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)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,273,972)	(4,302,289)	(3,222,613)	(3,537,530)
DISABIL EXEMPT-SOC SEC	(6,672)	(7,755)	(6,813)	(6,813)
GR REC TAX-PARI MUTUEL	(261,321)	(250,000)	(161,337)	(182,714)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(48,772)	(48,772)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)
PHONE ACCESS LN TAX SH	(556,685)	(500,986)	(373,335)	(373,335)
PILOT CHURCH HOMES INC	(120,537)	(131,112)	(131,112)	(131,112)
PILOT EL MERCADO	-	-	-	-
PILOT FOR CT CTR FOR PERF	(355,464)	(330,447)	(357,693)	(357,693)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(250,000)	(500,000)
PILOT HARTFORD HILTON	(511,236)	(518,904)	(391,862)	(435,402)
PILOT HARTFORD MARRIOTT	(380,691)	(481,719)	(481,689)	(481,689)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(2,000)	(5,000)	(2,117)	(2,117)
STATE REIMBURSEMENTS	(2,000)	(5,000)	(2,117)	(2,117)
46-CHARGES FOR SERVICES	(3,493,697)	(2,844,964)	(2,730,552)	(3,027,579)
CONVEYANCE TAX	(1,375,348)	(1,100,000)	(957,477)	(1,130,781)
FILING RECORD-CERTIF FEES	(289,661)	(300,000)	(223,847)	(236,022)
TRANSCRIPT OF RECORDS	(822,962)	(835,250)	(594,344)	(653,318)
OTHER	(1,005,727)	(609,714)	(954,885)	(1,007,458)
47-REIMBURSEMENTS	(156,717)	(152,840)	(92,460)	(95,152)
48-OTHER REVENUES	(1,035,507)	(238,650)	(1,239,385)	(1,243,537)
MISCELLANEOUS REVENUE	(273,422)	(169,150)	(133,617)	(135,620)
OVER & SHORT ACCOUNT	(828)	(1,500)	(279)	(301)
SALE CITY SURPLUS EQUIP	(77,613)	(60,000)	(22)	(22)
SALE OF DOGS	(7,219)	(5,000)	(1,950)	(2,680)
OTHER	(672,625)	-	(285,054)	(285,305)
SETTLEMENTS - OTHER	(3,800)	(3,000)	(818,462)	(819,608)
53-OTHER FINANCING SOURCES	(6,032,055)	(6,777,445)	(4,134,899)	(4,139,695)
DOWNTOWN NORTH (DONO)	(659,907)	(1,487,580)	(356,575)	(356,575)
REVENUE FROM HTFD PKG AUTHY	(1,832,626)	(2,424,865)	(1,649,877)	(1,649,877)
SPECIAL POLICE SERVICES	(3,210,691)	(2,750,000)	(2,049,524)	(2,049,524)
OTHER	(328,830)	(115,000)	(78,923)	(83,719)
Grand Total	(544,089,150)	(563,289,178)	(447,297,173)	(461,436,229)

Expenditure Summary - Departments

	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT P9	FY2018 ACT P10 (YTD)	FY2018 PROJ P9	VAR (Rev to Proj P9)
00111 MAYOR'S OFFICE	690,349	795,870	795,870	494,041	542,527	740,506	55,364
00112 COURT OF COMMON COUNCIL	564,932	506,047	506,047	355,633	392,270	505,511	536
00113 TREASURER	444,644	445,933	445,933	281,431	314,977	481,055	(35,122) ¹
00114 REGISTRARS OF VOTERS	669,710	378,390	537,229	338,653	369,270	514,723	22,506
00116 CORPORATION COUNSEL	1,653,425	1,539,609	1,539,609	1,020,295	1,128,357	1,413,517	126,092
00117 TOWN & CITY CLERK	768,740	777,269	777,269	486,295	535,989	739,957	37,312
00118 INTERNAL AUDIT	512,828	490,980	490,980	334,349	370,917	463,486	27,494
00119 CHIEF OPERATING OFFICER	295,268	806,865	806,865	536,608	591,087	816,535	(9,670) ²
00120 COMMUNICATIONS & NEW MEDIA	466,193	-	-	-	-	-	-
00122 METRO HARTFORD INNOVATION SERV	2,998,818	2,996,431	2,996,431	2,247,522	2,497,026	2,996,431	-
00123 FINANCE	3,468,779	3,737,413	3,737,413	2,343,419	2,579,572	3,534,491	202,922
00125 HUMAN RESOURCES	945,827	1,246,558	1,246,558	686,686	758,912	1,093,280	153,278
00128 OFFICE OF MANAGEMENT & BUDGET	635,636	763,786	763,786	457,920	509,061	739,611	24,175
00132 CHILDREN FAMILY RECREATION	3,115,727	3,258,979	3,258,979	2,439,549	2,611,489	3,175,549	83,430
00211 FIRE	36,871,567	37,901,180	37,901,180	28,181,358	30,858,226	38,465,108	(563,928) ³
00212 POLICE	40,106,139	43,967,277	43,967,277	28,517,161	31,883,821	40,623,274	3,344,003
00213 EMERGENCY SERVICES & TELECOMMU	3,710,371	3,682,721	3,682,721	2,737,088	2,999,414	3,664,820	17,901
00311 PUBLIC WORKS	12,657,178	12,265,601	12,265,601	9,288,624	10,125,162	12,782,688	(517,087) ⁴
00420 DEVELOPMENT SERVICES	2,917,517	3,157,225	3,157,225	2,438,378	2,662,468	3,395,006	(237,781) ¹
00520 HEALTH AND HUMAN SERVICES	4,789,149	4,767,293	4,767,293	2,995,278	3,130,222	4,388,638	378,655
00711 EDUCATION	284,008,065	284,008,188	284,008,188	167,517,837	172,384,774	284,008,188	-
00721 HARTFORD PUBLIC LIBRARY	7,860,851	8,100,000	8,100,000	6,075,000	6,750,000	8,100,000	-
00820 BENEFITS & INSURANCES	78,171,541	96,229,626	96,229,626	70,233,681	77,251,958	93,012,406	3,217,220
00821 DEBT SERVICE	32,017,824	58,591,375	58,591,375	29,282,089	40,582,730	51,996,728	6,594,647
00822 NON OP DEPT EXPENDITURES	33,120,182	42,508,942	42,350,103	25,480,393	27,017,877	38,240,359	4,109,744
Grand Total	553,461,260	612,923,558	612,923,558	384,769,288	418,848,104	595,891,870	17,031,688

¹ 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 in Quarter 4 of FY2018.

² Expenses associated with relocation program pending transfer at year end.

³ 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.

⁴ 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 P9	FY2018 ACT P10 (YTD)	FY2018 PROJ P9	VAR (Rev to Proj P9)
PAYROLL	102,643,044	106,762,441	106,677,782	75,610,156	82,965,595	103,562,013	3,115,769
FT	81,275,152	88,810,837	88,566,338	57,263,963	63,185,012	80,062,507	8,503,831
HOLIDAY	2,527,860	2,202,521	2,202,521	2,060,850	2,289,501	2,608,215	(405,694)
OT	17,257,394	14,569,320	14,569,320	14,756,223	15,826,400	19,300,742	(4,731,422)
PT	1,582,637	1,179,763	1,339,603	1,529,120	1,664,682	1,590,548	(250,945)
BENEFITS	78,171,009	96,229,626	96,229,626	70,233,681	77,251,958	93,012,406	3,217,220
HEALTH	34,521,758	38,352,436	38,352,436	28,704,827	31,887,742	33,926,584	4,425,852
MITIGATION	-	(500,000)	(500,000)	-	-	-	(500,000)
PENSION	35,505,668	47,099,064	47,099,064	32,073,826	34,975,349	45,895,893	1,203,171
INSURANCE	4,451,035	4,615,000	4,615,000	3,860,630	4,087,296	4,818,014	(203,014)
CONCESSIONS	-	(4,000,000)	(4,000,000)	-	-	-	(4,000,000)
FRINGE REIMBURSEMENTS	(6,141,158)	(2,600,000)	(2,600,000)	(2,034,299)	(2,187,725)	(2,750,000)	150,000
LIFE INSURANCE	251,282	315,652	315,652	188,271	192,438	315,652	-
OTHER BENEFITS	4,681,066	4,739,474	4,739,474	3,134,427	3,444,359	4,606,264	133,210
WAGE	-	2,650,000	2,650,000	-	-	1,600,000	1,050,000
WORKERS COMP	4,901,358	5,558,000	5,558,000	4,306,000	4,852,500	4,600,000	958,000
DEBT	32,017,824	58,591,375	58,591,375	29,282,089	40,582,730	51,996,728	6,594,647
DEBT	32,017,824	58,591,375	58,591,375	29,282,089	40,582,730	51,996,728	6,594,647
LIBRARY	7,860,851	8,100,000	8,100,000	6,075,000	6,750,000	8,100,000	0
LIBRARY	7,860,851	8,100,000	8,100,000	6,075,000	6,750,000	8,100,000	-
MHIS	2,998,818	2,996,431	2,996,431	2,247,522	2,497,026	2,996,431	0
MHIS	2,998,818	2,996,431	2,996,431	2,247,522	2,497,026	2,996,431	0
UTILITY	20,649,407	23,979,440	23,889,440	15,793,979	19,278,302	22,850,416	1,039,024
UTILITY	20,649,407	23,979,440	23,889,440	15,793,979	19,278,302	22,850,416	1,039,024
OTHER	25,112,242	32,256,057	32,430,716	18,009,024	17,137,719	29,365,688	3,065,028
COMMUNITY ACTIVITIES	2,925,362	2,566,975	2,789,975	1,783,078	1,876,525	2,789,975	-
CONTINGENCY	43,289	7,253,000	4,838,900	54,605	55,778	375,000	4,463,900
CONTRACTED SERVICES	2,947,602	3,683,837	3,796,288	1,680,703	2,509,320	3,681,024	115,264
ELECTIONS	-	308,612	149,773	-	-	170,000	(20,227)
GOVT AGENCY & OTHER	16,221	-	-	-	-	-	-
LEGAL EXPENSES & SETTLEMENTS	2,849,671	2,616,500	5,019,233	2,226,598	2,254,520	7,433,233	(2,414,000)
OTHER	4,169,034	3,963,151	3,887,514	2,513,423	2,562,404	3,727,260	160,254
OUT AGENCY	100,000	-	-	-	-	-	-
POSTAGE	211,754	236,219	226,219	130,000	142,625	226,219	-
SUPPLY	3,355,808	4,154,001	4,169,081	2,439,565	2,560,237	4,221,213	(52,132)
TECHNICAL, PROF. & COMM BASED SERVICES	1,750,242	2,019,170	2,019,141	995,250	1,060,648	1,858,785	160,356
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	2,718,122	647,984	1,415,300	651,612
EDUC	284,008,065	284,008,188	284,008,188	167,517,837	172,384,774	284,008,188	0
EDUC	284,008,065	284,008,188	284,008,188	167,517,837	172,384,774	284,008,188	-
Grand Total	553,461,260	612,923,558	612,923,558	384,769,288	418,848,104	595,891,870	17,031,688