

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA  
Hartford Subcommittee of the MARB

**Meeting Date and Time:** Thursday, May 7, 2020 10:00 AM – 12:00 PM

**Meeting Location:** This meeting will be telephonic only. Meeting materials may be accessed at the following website: <https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

**Call-In Instructions:** Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 815-614-635

**Agenda**

- I. Call to Order & Opening Remarks
- II. Approval of Minutes:
  - a. January 23, 2020 regular meeting
- III. Review, Discussion and Possible Action: Proposed FY 2021 Budget
- IV. Review and Discussion: FY 2021-2025 5-Year Forecast
- V. Update: Revenue and Expenditure Initiatives
- VI. Update: Corrective Action Plan re: FY19 Audit
- VII. Other Related Business
- VIII. Adjourn

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA  
Hartford Subcommittee of the MARB

**Meeting Date and Time:** Thursday, January 23, 2020 10:00 AM – 12:00 PM

**Meeting Location:** 55 Farmington Avenue, 1<sup>st</sup> Floor, Room 1008, Hartford, CT

**Members in Attendance:** Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Robert White, David Biller, Stephen Falcigno, Mark Waxenberg (phone)

I. Call to Order & Opening Remarks

The meeting was called to order at 10:05 AM.

II. Approval of Minutes:

a. December 19, 2019 regular meeting

The minutes of the December 19, 2019 meeting were approved with one addition of a note that the City's revenue projections in the 5-Year Plan will need to be adjusted to reflect recent grand list and tax appeal trends.

III. Review and Discussion: FY 2019 Audit

Leslie Zoll, of Blum Shapiro, presented the FY 2019 Audit (presentation handout attached). The auditor issued a clean opinion on the City's financial statements. An overview of the City's Fund's was presented, including the City's General Fund Balance which increased by \$7.7 million for a total of \$12.6 million as of 6/30/19. Other Governmental Funds, Enterprise Funds, Internal Service Funds, and Fiduciary Funds were each addressed briefly.

Both the Federal and State Single Audits received unmodified clean opinions from the auditor with no material weaknesses or significant deficiencies. The Management Letter included no material weaknesses or significant deficiencies. Two recommendations were included in the Management Letter: 1) a more comprehensive policies and procedures manual for year-end close by the Board of Education, and 2) additional Information Technology controls (the City has remediated 8 of the 11 issues identified in Blum Shapiro's previous IT assessment).

Among the new GASB standards that will affect subsequent financial reports is a requirement that the City analyze its existing fiduciary duties to evaluate who has control of the assets, identification of the beneficiaries of the assets and where they will be placed in the financial statements. The auditor is working with the City to prepare for this and other upcoming GASB standards.

IV. Discussion: Special Education Evaluation Scope of Services

Among the priority initiatives presented by the Mayor in communications with the MARB in 2019 is a study to assess the Hartford school district's current continuum of special education services and to make

recommendations for efficiencies and the feasibility of developing capacity to provide more services in-district. The Superintendent has presented data regarding special education programming, placements, and costs. A draft scope of services for a study was discussed with the subcommittee. The subcommittee made suggestions for expanding the scope to include more quantitative analysis of special education placements and what is driving increasing rates of identification. The scope will be modified before an RFP for a study is issued.

The Superintendent also described efforts to seek justification for invoicing by other districts. The Superintendent has requested verification of residency and other supporting documentation from multiple districts that invoice Hartford Public Schools for services. The Superintendent reported that she has not received the documentation or justification requested for large invoices that have been sent to Hartford Public Schools.

A motion was made by Mr. Waxenberg, with a second by Mr. White, to recommend that the MARB direct the Mayor and the Superintendent to seek verification of residency for special education students for which the Hartford school district is being invoiced, and to seek justification of the amounts invoiced for services provided to Hartford students. The motion was approved.

V. Other Related Business

None.

VI. Adjourn

The meeting adjourned at 11:50

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
MEMORANDUM**

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund  
**Date:** April 30, 2020  
**Subject:** City of Hartford FY 2021 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier III municipalities. Assumptions regarding state revenues, property tax revenues and mill rates require MARB approval prior to budget approval by the local legislative body. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. (Budget approval is required for municipalities receiving Municipal Restructuring Funds. However, neither the current year budget nor recommended FY 2021 budget for the City of Hartford include restructuring funds).

The Mayor's Recommended Budget for FY 2021 was released April 27. The following provides a preliminary review of budget components subject to MARB approval and overall analysis.

I. Budget Items Subject to MARB Approval

***Mill Rate and Property Tax Revenues***

Property Tax Collections in the Recommended FY 2021 budget total \$281,967,014. This is a decline of - \$1.6 million from the FY 2020 budget. With no recommended change to the current mill rate of 74.29 (Real Estate and Personal Property), modest grand list growth of about 0.7%, and a slight decline in the tax collection rate, the Current Levy is relatively flat. Decreases in other property taxes (Interest and Liens, prior year taxes) account for the overall decrease in Property Tax revenue in FY 2021.

A slight decrease in the assumed collection rate, from 96.05% to 95.96%, is the result of the City ordinance required formula for setting the collection rate. The formula is based on the average of the last three years collection rates as reported in Table 7 of the Statistical section of the City's FY 2019 CAFR:

- FY Ended 6/30/19: 96.05%
- FY Ended 6/30/18: 95.77%
- FY Ended 6/30/17: 96.07%

***State Revenues***

The major sources of State Aid in FY 2021 are roughly flat compared to FY 2020, consistent with the levels of funding for aid to municipalities in the budget submitted by the Governor. The budgeted

amount for Education Cost Sharing reflects only the base ECS amount and does not include the Alliance portion of the grant.

| <b>Source</b>                 | <b>City FY21<br/>Recommended<br/>Budget</b> | <b>Governor's<br/>Recommended<br/>FY21</b> |
|-------------------------------|---|--|
| PILOT State Owned Property    | 10,162,953                                  | 10,162,953                                 |
| PILOT Colleges & Hospitals    | 20,009,758                                  | 20,009,758                                 |
| Municipal Revenue Sharing     | 12,422,113                                  | 12,422,113                                 |
| Municipal Transition Grant    | 11,344,984                                  | 11,344,984                                 |
| Municipal Stabilization Grant | 3,370,519                                   | 3,370,519                                  |
| Pequot & Mohegan Fund Grant   | 6,136,523                                   | 6,136,523                                  |
| Town Aid Road                 | 1,190,578                                   | 1,190,578                                  |
| Grants Munic. Projects        | 1,419,161                                   | 1,419,161                                  |
| ECS Base Entitlement          | 187,974,890                                 | 187,974,890                                |
| ECS Alliance *                | -   | 21,129,887                                 |

\* As noted in the Mayor’s recommended budget, Alliance school district funding is provided directly to the Board of Education.

## II. Overall Budget Review

### **Revenues**

Overall, General Fund revenues decrease by \$5.52 million, or -1%, in the Recommended FY 2021 budget. As noted above, projected Property Taxes account for about \$1.6 million of the year over year reduction in General Fund revenue. Interest Income declines by approximately \$1.5 million in FY 2021 compared to the current year budget as a result of a lower interest rate environment. Intergovernmental revenue declines by \$1 million, primarily as the result of scheduled completion of State reimbursements on certain school related bonds. Parking related income also decreases by about \$1.6 million, directly attributable to income lost as a result of the pandemic.

At \$567.76 million, budgeted revenues for FY 2021 are considerably less than the revenues projected for the same year in the previous update to the City’s 5-Year Plan. The variance with the previous forecasted revenues is driven in large part to lower than projected grand list growth, reduced expectations for interest and lien fees and prior year taxes, and the impact of the pandemic on parking related fees.

The table in the previous section illustrates that the State Aid is budgeted consistent with the proposed State budget. The Recovery Plan generally anticipated flat funding from the State, and therefore, the recommended budget is consistent with the Recovery Plan in this respect.

As is the case for the current budget year, the FY 2021 budget does not rely on Use of Fund Balance to balance the budget, consistent with the 5-Year Plan.

## ***Expenditures***

Overall, General Fund expenditures decrease by -\$5.52 million, or -1.0%, in the Recommended FY 2021 budget. The total for expenditures is considerably less than previously projected for FY 2021 in the previous update to the 5-year forecast. The total variance of -\$10.16 million (as compared to the prior forecast for FY 2021) is reflected primarily in the Benefits and Debt/Capital categories.

### Payroll Expenses:

Payroll expenses increase by \$1.49 million, or 1.3%, in the Recommended FY 2021 budget compared to the current year. The increase is reflected in the Full Time salaries category, driven by contractual wage adjustments. The recommended budget funds 1,392 Full Time positions, slightly less than the 1,403 total positions budgeted in the current year.

Overall Payroll expense in the Recommended FY 2021 budget is roughly \$300,000, or two tenths of a percent, higher than projected in the Recovery Plan.

### Employee Benefits:

Health Insurance – Health insurance is budgeted at \$34,601,019 in FY 2021, a decrease of \$594,156, or -1.7%. The budgeted amounts reportedly result from a continuation of favorable claims experience, which was also a favorable budget driver in FY 2020.

Pension – The City's General Fund budget for FY 2021 includes \$43.65 million in pension contributions, as calculated by the City's actuary firm, for the Police, Fire and Municipal pension funds. This represents an increase of \$2.787 million, or 6.8%, over the FY 2020 budgeted amount. The increase is in part attributable to a further adjustment in investment return assumption from 7.375% to 7.25%, consistent with the City's Recovery Plan. The General Fund pension contributions are broken down as follows:

- Police: \$17,409,000
- Fire: \$14,055,000
- Municipal: \$12,189,000

The recommended funding level for pension costs meets the condition for fully funding the City's ADEC as required in the Contract for Financial Assistance between the City, OPM and the State Treasurer. In addition to the contributions to the City's pension plans, a required contribution of \$2.04 million to the CT Municipal Employee Retirement System (CMERS) is also included in the budget.

An additional ADEC of \$6.237 million is required for BOE personnel and \$1.028 million for Hartford Public Library personnel.

Overall, benefits are approximately \$7.2 million lower in the Recommended FY 2021 budget than projected in the previous 5-year forecast, with the most significant variance in the area of health insurance benefits.

#### Debt Service and Capital:

Budgeted Debt Service reflect those debt service requirements that were not included as part of the Contract for Financial Assistance the City entered into with OPM and the Treasurer's Office. These payments that remain as part of the City budget include debt on revenue bonds related to the Hartford Stadium Authority, debt related to a CT Brownfields Development Authority project, and a Clean Water loan. The budget does not include, or forecast, any new debt as ongoing capital investment will be funded on a pay-as-you-go basis. These debt service requirements are relatively flat at \$4.857 million in FY 2021 when compared to FY 2020.

In addition, \$6.8 million is budgeted as the General Fund contribution (pay-as-you-go) to a Capital Improvement Plan totaling \$35 million in FY 2021. This reflects a decrease of \$5.65 million in the General Fund contribution to the CIP compared to the projected contribution for the current year.

#### Education:

The proposed FY 2021 budget continues the practice of level funding the General Fund contribution to Education at \$284 million. This is consistent with the approach outlined in the Recovery Plan which provides level funding from the General Fund for Education throughout the five-year period. As noted in the budget document (p. 31-1), Hartford Public Schools relies on additional funding from State, federal and other sources, which are included in a Special Funds Budget. The FY 2021 revenue from these sources is projected to decrease by 7.5% or -\$10.68 million. The recommended FY 2021 budget for Hartford Public Schools is expected to be released on May 5.

#### Other:

Other significant budget swings occur in non-departmental portions of the budget, including:

- A reduction of \$1.25 million Contingency funding from \$4.02 million to \$2.77 million.
- A reduction of \$861,000 in projected legal expenses and settlements.

#### Attachments:

- Recommended FY 2021 Budget Comparison with Prior Forecasts
- City of Hartford FY 2021 Recommended Budget
- FY 2021 Recommended Budget Report to the MARB

**City of Hartford Recommended FY 2021 Budget Comparison with Prior Forecasts**

| <b>Revenue and Expenditure Projections for FY 2020</b> | <b>FY 2021: Original Recovery Plan</b> | <b>FY 2021: July '19 Updated Forecast</b> | <b>FY 2021: Recommended Budget</b> |
|--|--|---|------------------------------------|
| General Fund Revenues                                  |  |   |                                    |
| Taxes  | 298,969,061                            | 287,833,362                               | 281,967,014                        |
| Licenses and Permits                                   | 5,671,406                              | 6,236,616                                 | 6,161,581                          |
| Fines, Forfeits and Penalties                          | 190,000                                | 190,000                                   | 194,282                            |
| Interest and Rental Income                             | 1,313,149                              | 2,514,216                                 | 2,478,879                          |
| Intergovernmental                                      | 256,215,871                            | 259,630,963                               | 258,570,285                        |
| Chargest for Services                                  | 2,929,483                              | 3,182,444                                 | 3,087,015                          |
| Reimbursements   | 152,840                                | 144,340                                   | 121,624                            |
| Other Revenues   | 238,650                                | 345,650                                   | 236,134                            |
| Other Financing Sources                                | 6,483,365                              | 16,554,137                                | 14,941,496                         |
| <b>Total GF Revenues</b>                               | <b>572,163,825</b>                     | <b>576,631,728</b>                        | <b>567,758,310</b>                 |
| General Fund Expenditures                              |  |   |                                    |
| Payroll  | 111,630,505                            | 111,480,622                               | 111,782,390                        |
| Benefits   | 119,031,229                            | 100,980,928                               | 93,770,946                         |
| Debt & Capital   | 15,832,676                             | 15,263,543                                | 11,657,446                         |
| Library  | 8,671,421                              | 8,459,234                                 | 8,325,687                          |
| MHIS   | 3,292,302                              | 3,237,764                                 | 3,167,436                          |
| Utility  | 26,236,549                             | 26,474,963                                | 26,291,225                         |
| Other  | 27,937,340                             | 28,007,711                                | 28,749,906                         |
| Education  | 284,008,188                            | 284,013,274                               | 284,013,274                        |
| <b>Total GF Expenditures</b>                           | <b>596,640,210</b>                     | <b>577,918,039</b>                        | <b>567,758,310</b>                 |
| Placeholder: Labor and Other Savings                   | 9,900,000                              | 1,259,311                                 | -                                  |
| <b>Expenditures Net of Labor and Other Savings</b>     | <b>586,740,210</b>                     | <b>576,658,728</b>                        | <b>567,758,310</b>                 |

**Grand List Assumptions**

| <b>Projected Grand List Growth</b> | <b>FY 2019</b> | <b>FY 2020</b> | <b>FY 2021</b> |
|------------------------------------|----------------|----------------|----------------|
| Original Plan                      | 0.12%          | 1.50%          | 1.50%          |
| Updated Plan (July 2019)           | 0.12%          | -1.17%         | 1.50%          |
| Actual Grand List Changes          | 0.12%          | -1.17%         | 0.69%          |



# City of Hartford

## FY2021 Recommended Budget Report to the Municipal Accountability Review Board



*Meeting date: May 7, 2020*

**City of Hartford**  
**FY2021 Recommended Budget Report**  
**to the Municipal Accountability Review Board**

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**FY2021 Recommended Budget**  
**City of Hartford - General Fund Revenue & Expenditure Summary**

| Revenue Category                | FY2019 ADOPTED BUDGET | FY2019 AUDITED ACTUAL | FY2020 ADOPTED BUDGET | FY2020 REVISED BUDGET | FY2020 ACTUAL (FEBRUARY) | FY2020 PROJECTION (FEBRUARY) | VARIANCE          | FY2021 RECOMMENDED BUDGET |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|------------------------------|-------------------|---------------------------|
| 41-TAXES                        | (284,111,323)         | (277,053,297)         | (283,570,266)         | (283,570,266)         | (269,785,618)            | (281,670,266)                | 1,900,000         | (281,967,014)             |
| 42-LICENSES AND PERMITS         | (5,671,406)           | (6,378,386)           | (6,040,406)           | (6,040,406)           | (4,216,252)              | (6,040,406)                  | -                 | (6,161,581)               |
| 43-FINES FORFEITS AND PENALTIES | (190,000)             | (249,446)             | (190,000)             | (190,000)             | (123,878)                | (190,000)                    | -                 | (194,282)                 |
| 44-INTEREST AND RENTAL INCOME   | (1,313,149)           | (4,274,741)           | (4,003,465)           | (4,003,465)           | (2,480,543)              | (4,003,465)                  | -                 | (2,478,879)               |
| 45-INTERGOVERNMENTAL            | (258,950,890)         | (307,019,577)         | (259,580,413)         | (259,580,413)         | (155,182,318)            | (258,872,355)                | 708,058           | (258,570,285)             |
| 46-CHARGES FOR SERVICES         | (2,929,483)           | (4,167,429)           | (2,967,964)           | (2,967,964)           | (2,631,094)              | (2,967,964)                  | -                 | (3,087,015)               |
| 47-REIMBURSEMENTS               | (152,840)             | (122,833)             | (135,440)             | (135,440)             | (60,817)                 | (135,440)                    | -                 | (121,624)                 |
| 48-OTHER REVENUES               | (238,650)             | (451,813)             | (238,650)             | (238,650)             | (204,833)                | (238,650)                    | -                 | (236,134)                 |
| 53-OTHER FINANCING SOURCES      | (16,483,365)          | (10,089,325)          | (16,554,137)          | (16,554,137)          | (3,687,799)              | (9,086,471)                  | 7,467,666         | (14,941,496)              |
| <b>Grand Total</b>              | <b>(570,041,106)</b>  | <b>(609,806,845)</b>  | <b>(573,280,741)</b>  | <b>(573,280,741)</b>  | <b>(438,373,152)</b>     | <b>(563,205,017)</b>         | <b>10,075,724</b> | <b>(567,758,310)</b>      |

| Expenditure Category | FY2019 ADOPTED BUDGET | FY2019 AUDITED ACTUAL | FY2020 ADOPTED BUDGET | FY2020 REVISED BUDGET | FY2020 ACTUAL (FEBRUARY) | FY2020 PROJECTION (FEBRUARY) | VARIANCE          | FY2021 RECOMMENDED BUDGET |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|------------------------------|-------------------|---------------------------|
| PAYROLL              | 108,197,525           | 97,702,910            | 110,295,287           | 110,532,661           | 65,222,901               | 105,188,537                  | 5,344,124         | 111,782,390               |
| BENEFITS             | 93,793,869            | 84,071,987            | 94,148,565            | 94,148,565            | 55,337,329               | 92,653,024                   | 1,495,541         | 93,770,946                |
| DEBT                 | 17,423,430            | 77,971,699            | 16,310,036            | 16,310,036            | 4,815,507                | 17,304,036                   | (994,000)         | 11,657,446                |
| LIBRARY              | 8,150,000             | 1,483,334             | 8,201,317             | 8,201,317             | 1,023,100                | 1,534,651                    | 6,666,666         | 8,325,687                 |
| MHIS                 | 3,174,113             | 3,188,510             | 3,193,214             | 3,193,214             | 2,128,809                | 3,193,214                    | -                 | 3,167,436                 |
| UTILITY              | 23,964,607            | 23,415,165            | 25,865,608            | 25,865,608            | 16,262,494               | 25,496,808                   | 368,800           | 26,291,225                |
| OTHER                | 31,329,374            | 33,030,630            | 31,253,440            | 31,016,066            | 12,850,074               | 30,957,196                   | 58,870            | 28,749,906                |
| EDUC                 | 284,008,188           | 281,242,396           | 284,013,274           | 284,013,274           | 158,013,035              | 284,013,274                  | -                 | 284,013,274               |
| <b>Grand Total</b>   | <b>570,041,106</b>    | <b>602,106,630</b>    | <b>573,280,741</b>    | <b>573,280,741</b>    | <b>315,653,249</b>       | <b>560,340,740</b>           | <b>12,940,001</b> | <b>567,758,310</b>        |

|   |  |                  |          |          |                    |                  |                  |          |
|---|--|------------------|----------|----------|--------------------|------------------|------------------|----------|
| Committed Fund Balance for Board of Education                 |  | 2,834,533        |          |          |                    |                  |                  |          |
| <b>Total Expenditures incl. Committed Fund Balance</b>        |  | 604,941,163      |          |          |                    |                  |                  |          |
| <b>Revenues and Expenditures incl. Committed for BOE, Net</b> |  | (4,865,682)      | -        | -        | (122,719,903)      | (2,864,277)      | (2,864,277)      | -        |
| Council Approved Use of Fund Balance                          |  |                  |          |          |                    |                  |                  |          |
| <b>Net Surplus/(Deficit)</b>                                  |  | <b>4,865,682</b> | <b>-</b> | <b>-</b> | <b>122,719,903</b> | <b>2,864,277</b> | <b>2,864,277</b> | <b>-</b> |

Revenue Summary - Major Category

|   | FY2019 ADOPTED BUDGET | FY2019 AUDITED ACTUAL | FY2020 ADOPTED BUDGET | FY2020 REVISED BUDGET | FY2020 ACTUAL (FEBRUARY) | FY2020 PROJECTION (FEBRUARY) | VARIANCE          | FY2021 RECOMMENDED BUDGET |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|------------------------------|-------------------|---------------------------|
| <b>41-TAXES</b>                                   | <b>(284,111,323)</b>  | <b>(277,053,297)</b>  | <b>(283,570,266)</b>  | <b>(283,570,266)</b>  | <b>(269,785,618)</b>     | <b>(281,670,266)</b>         | <b>1,900,000</b>  | <b>(281,967,014)</b>      |
| CURRENT YEAR TAX LEVY                             | (273,861,323)         | (268,172,511)         | (272,220,266)         | (272,220,266)         | (261,224,996)            | (270,270,266)                | 1,950,000         | (272,347,014)             |
| INTEREST AND LIENS                                | (3,900,000)           | (4,998,639)           | (4,500,000)           | (4,500,000)           | (3,495,914)              | (4,500,000)                  | -                 | (3,800,000)               |
| PRIOR YEAR LEVIES                                 | (5,500,000)           | (3,057,342)           | (6,250,000)           | (6,250,000)           | (4,921,480)              | (6,250,000)                  | -                 | (5,270,000)               |
| TAX LIEN SALES                                    | (750,000)             | (740,692)             | (500,000)             | (500,000)             | -                        | (500,000)                    | -                 | (480,000)                 |
| OTHER   | (100,000)             | (84,112)              | (100,000)             | (100,000)             | (143,228)                | (150,000)                    | (50,000)          | (70,000)                  |
| <b>42-LICENSES AND PERMITS</b>                    | <b>(5,671,406)</b>    | <b>(6,378,386)</b>    | <b>(6,040,406)</b>    | <b>(6,040,406)</b>    | <b>(4,216,252)</b>       | <b>(6,040,406)</b>           | -                 | <b>(6,161,581)</b>        |
| BUILDING PERMITS                                  | (3,442,000)           | (3,248,523)           | (3,442,000)           | (3,442,000)           | (2,302,374)              | (3,442,000)                  | -                 | (3,442,000)               |
| ELECTRICAL PERMITS                                | (627,000)             | (972,254)             | (775,000)             | (775,000)             | (631,663)                | (775,000)                    | -                 | (797,665)                 |
| FOOD & MLK DEALER LICENSES                        | (312,000)             | (289,194)             | (312,000)             | (312,000)             | (115,650)                | (312,000)                    | -                 | (299,727)                 |
| MECHANICAL PERMITS                                | (639,000)             | (830,946)             | (800,000)             | (800,000)             | (442,728)                | (686,406)                    | 113,594           | (800,000)                 |
| PLUMBING PERMITS                                  | (265,000)             | (399,136)             | (325,000)             | (325,000)             | (268,829)                | (325,000)                    | -                 | (337,846)                 |
| OTHER   | (386,406)             | (638,333)             | (386,406)             | (386,406)             | (455,008)                | (500,000)                    | (113,594)         | (484,343)                 |
| <b>43-FINES FORFEITS AND PENALTIES</b>            | <b>(190,000)</b>      | <b>(249,446)</b>      | <b>(190,000)</b>      | <b>(190,000)</b>      | <b>(123,878)</b>         | <b>(190,000)</b>             | -                 | <b>(194,282)</b>          |
| FALSE ALARM CITATIONS-POL&FIRE                    | (185,000)             | (239,289)             | (185,000)             | (185,000)             | (105,838)                | (171,000)                    | 14,000            | (185,000)                 |
| LAPSED LICENSE/LATE FEE                           | (5,000)               | (4,700)               | (5,000)               | (5,000)               | (13,900)                 | (14,000)                     | (9,000)           | (7,100)                   |
| OTHER   | -                     | (5,458)               | -                     | -                     | (4,141)                  | (5,000)                      | (5,000)           | (2,182)                   |
| <b>44-INTEREST AND RENTAL INCOME</b>              | <b>(1,313,149)</b>    | <b>(4,274,741)</b>    | <b>(4,003,465)</b>    | <b>(4,003,465)</b>    | <b>(2,480,543)</b>       | <b>(4,003,465)</b>           | -                 | <b>(2,478,879)</b>        |
| BILLINGS FORGE                                    | (20,000)              | (20,308)              | (20,428)              | (20,428)              | (15,440)                 | (20,428)                     | -                 | (20,428)                  |
| CT CENTER FOR PERFORM ART                         | (50,000)              | (50,000)              | (50,000)              | (50,000)              | (25,000)                 | (50,000)                     | -                 | (50,000)                  |
| DELTAPRO - LANDFILL GAS                           | (90,294)              | (10,202)              | (90,294)              | (90,294)              | -                        | -                            | 90,294            | -                         |
| INTEREST  | (252,000)             | (3,121,304)           | (2,905,249)           | (2,905,249)           | (2,015,279)              | (2,905,249)                  | -                 | (1,402,256)               |
| MIRA SOLAR REVENUE                                | (50,000)              | -                     | (50,000)              | (50,000)              | -                        | -                            | 50,000            | -                         |
| RENT OF PROP-ALL OTHER                            | (79,600)              | (109,809)             | (112,839)             | (112,839)             | (63,892)                 | (112,839)                    | -                 | (114,780)                 |
| RENTAL OF PARK PROPERTY                           | (54,000)              | (60,021)              | (54,000)              | (54,000)              | (15,338)                 | (54,000)                     | -                 | (72,565)                  |
| RENTAL OF PARKING LOTS                            | (600)                 | (300)                 | (600)                 | (600)                 | -                        | (600)                        | -                 | (600)                     |
| RENTAL OF PROP-FLOOD COMM                         | (148,560)             | (107,880)             | (148,560)             | (148,560)             | (58,800)                 | (148,560)                    | -                 | (148,560)                 |
| RENTAL-525 MAIN STREET                            | (17,694)              | (22,456)              | (21,094)              | (21,094)              | (12,778)                 | (21,094)                     | -                 | (21,094)                  |
| RENTS FROM TENANTS                                | (161,257)             | (180,426)             | (161,257)             | (161,257)             | (95,834)                 | (161,257)                    | -                 | (180,500)                 |
| SHEPHERD PARK                                     | (118,000)             | (241,289)             | (118,000)             | (118,000)             | (234,392)                | (118,000)                    | (116,392)         | (118,000)                 |
| THE RICHARDSON BUILDING                           | (235,000)             | (313,952)             | (235,000)             | (235,000)             | (141,113)                | (257,977)                    | (22,977)          | (313,952)                 |
| UNDERWOOD TOWER PILOT                             | (36,144)              | (36,144)              | (36,144)              | (36,144)              | (36,144)                 | (36,144)                     | -                 | (36,144)                  |
| OTHER   | -                     | (650)                 | -                     | -                     | (925)                    | (925)                        | (925)             | -                         |
| <b>45-INTERGOVERNMENTAL</b>                       | <b>(258,950,890)</b>  | <b>(307,019,577)</b>  | <b>(259,580,413)</b>  | <b>(259,580,413)</b>  | <b>(155,182,318)</b>     | <b>(258,872,325)</b>         | <b>708,058</b>    | <b>(258,570,285)</b>      |
| <b>MUNICIPAL AID</b>                              | <b>(253,763,984)</b>  | <b>(253,863,415)</b>  | <b>(254,285,642)</b>  | <b>(254,285,642)</b>  | <b>(153,595,417)</b>     | <b>(254,285,642)</b>         | -                 | <b>(254,031,479)</b>      |
| CAR TAX SUPPL MRSF REV SHARING                    | (11,078,328)          | (11,078,328)          | (11,597,120)          | (11,597,120)          | (11,597,120)             | (11,597,120)                 | -                 | (11,344,984)              |
| EDUCATION COST SHARING                            | (187,969,804)         | (188,043,631)         | (187,974,890)         | (187,974,890)         | (93,987,446)             | (187,974,890)                | -                 | (187,974,890)             |
| HIGHWAY GRANT                                     | (1,194,825)           | (1,192,605)           | (1,192,605)           | (1,192,605)           | -                        | (1,192,605)                  | -                 | (1,190,578)               |
| MASHANTUCKET PEQUOT FUND                          | (6,136,523)           | (6,136,523)           | (6,136,523)           | (6,136,523)           | (2,045,508)              | (6,136,523)                  | -                 | (6,136,523)               |
| MRSA BONDED DISTRIBUTION GRANT                    | (1,419,161)           | (1,446,985)           | (1,419,161)           | (1,419,161)           | -                        | (1,419,161)                  | -                 | (1,419,161)               |
| MRSF SELECT PILOT                                 | (12,422,113)          | (12,422,113)          | (12,422,113)          | (12,422,113)          | (12,422,113)             | (12,422,113)                 | -                 | (12,422,113)              |
| MUNICIPAL STABILIZATION GRANT                     | (3,370,519)           | (3,370,519)           | (3,370,519)           | (3,370,519)           | (3,370,519)              | (3,370,519)                  | -                 | (3,370,519)               |
| PRIV TAX EXEMPT PROPERTY                          | (20,009,758)          | (20,009,758)          | (20,009,758)          | (20,009,758)          | (20,009,758)             | (20,009,758)                 | -                 | (20,009,758)              |
| STATE OWNED PROPERTY                              | (10,162,953)          | (10,162,953)          | (10,162,953)          | (10,162,953)          | (10,162,953)             | (10,162,953)                 | -                 | (10,162,953)              |
| <b>OTHER MUNICIPAL AID</b>                        | <b>-</b>              | <b>(48,566,231)</b>   | <b>-</b>              | <b>-</b>              | <b>-</b>                 | <b>-</b>                     | <b>-</b>          | <b>-</b>                  |
| STATE CONTRACT ASSISTANCE                         | -                     | (48,566,231)          | -                     | -                     | -                        | -                            | -                 | -                         |
| <b>OTHER STATE REVENUES</b>                       | <b>(879,617)</b>      | <b>(111,786)</b>      | <b>(830,774)</b>      | <b>(830,774)</b>      | <b>(107,353)</b>         | <b>(134,614)</b>             | <b>696,160</b>    | <b>(103,029)</b>          |
| BOND INT SUB ON SCH PROJ                          | (46,613)              | -                     | (46,613)              | (46,613)              | -                        | -                            | 46,613            | -                         |
| JUDICIAL BRANCH REV DISTRIB.                      | (76,000)              | (89,972)              | (76,000)              | (76,000)              | (87,898)                 | (87,898)                     | (11,898)          | (66,947)                  |
| MANUFACTURERS' FACILITIES                         | (48,843)              | -                     | -                     | -                     | -                        | -                            | -                 | -                         |
| SCH BULD GR-T-SERIAL                              | (661,445)             | -                     | (661,445)             | (661,445)             | -                        | -                            | 661,445           | -                         |
| VETERANS EXEMPTIONS                               | (46,716)              | (21,814)              | (46,716)              | (46,716)              | (19,456)                 | (46,716)                     | -                 | (36,082)                  |
| <b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b> | <b>(4,302,289)</b>    | <b>(4,473,045)</b>    | <b>(4,458,997)</b>    | <b>(4,458,997)</b>    | <b>(1,459,399)</b>       | <b>(4,430,350)</b>           | <b>28,647</b>     | <b>(4,432,477)</b>        |
| DISABIL EXEMPT-SOC SEC                            | (7,755)               | (6,223)               | (7,755)               | (7,755)               | (6,559)                  | (7,755)                      | -                 | (6,569)                   |
| GR REC TAX-PARI MUTUEL                            | (250,000)             | (206,810)             | (250,000)             | (250,000)             | (127,578)                | (221,353)                    | 28,647            | (227,868)                 |
| HEALTH&WELFARE-PRIV SCH                           | (61,366)              | (54,629)              | (61,366)              | (61,366)              | (50,793)                 | (61,366)                     | -                 | (61,366)                  |
| MATERIALS INNOVATION RECYCLING                    | (1,500,000)           | (1,500,000)           | (1,500,000)           | (1,500,000)           | -                        | (1,500,000)                  | -                 | (1,500,000)               |
| PHONE ACCESS LN TAX SH                            | (550,000)             | (447,838)             | (550,000)             | (550,000)             | -                        | (550,000)                    | -                 | (481,772)                 |
| PILOT CHURCH HOMES INC                            | (131,112)             | (131,112)             | (131,112)             | (131,112)             | (125,390)                | (131,112)                    | -                 | (131,112)                 |
| PILOT FOR CT CTR FOR PERF                         | (357,056)             | (513,422)             | (361,000)             | (361,000)             | -                        | (361,000)                    | -                 | (410,779)                 |
| PILOT FOR HARTFORD 21                             | (500,000)             | (500,000)             | (500,000)             | (500,000)             | (250,000)                | (500,000)                    | -                 | (500,000)                 |
| PILOT HARTFORD HILTON                             | (525,000)             | (540,247)             | (525,000)             | (525,000)             | (270,124)                | (525,000)                    | -                 | (540,247)                 |
| PILOT HARTFORD MARRIOTT                           | (400,000)             | (552,763)             | (552,764)             | (552,764)             | (603,956)                | (552,764)                    | -                 | (552,764)                 |
| PILOT TRINITY COLLEGE                             | (20,000)              | (20,000)              | (20,000)              | (20,000)              | (25,000)                 | (20,000)                     | -                 | (20,000)                  |
| <b>OTHER</b>                                      | <b>(5,000)</b>        | <b>(5,100)</b>        | <b>(5,000)</b>        | <b>(5,000)</b>        | <b>(20,149)</b>          | <b>(21,749)</b>              | <b>(16,749)</b>   | <b>(3,300)</b>            |
| CONS NETWORK TRANSP                               | -                     | -                     | -                     | -                     | (16,749)                 | (16,749)                     | (16,749)          | -                         |
| STATE REIMBURSEMENTS                              | (5,000)               | (5,100)               | (5,000)               | (5,000)               | (3,400)                  | (5,000)                      | (5,000)           | (3,300)                   |
| <b>46-CHARGES FOR SERVICES</b>                    | <b>(2,929,483)</b>    | <b>(4,167,429)</b>    | <b>(2,967,964)</b>    | <b>(2,967,964)</b>    | <b>(2,631,094)</b>       | <b>(2,967,964)</b>           | -                 | <b>(3,087,015)</b>        |
| CONVEYANCE TAX                                    | (1,155,519)           | (1,913,349)           | (1,200,000)           | (1,200,000)           | (1,006,126)              | (1,200,000)                  | -                 | (1,240,916)               |
| FILING RECORD-CERTIF FEES                         | (300,000)             | (280,062)             | (300,000)             | (300,000)             | (203,456)                | (300,000)                    | -                 | (300,000)                 |
| TRANSCRIPT OF RECORDS                             | (839,250)             | (829,705)             | (839,250)             | (839,250)             | (532,437)                | (567,964)                    | 271,286           | (821,151)                 |
| OTHER   | (634,714)             | (1,144,312)           | (628,714)             | (628,714)             | (889,075)                | (900,000)                    | (271,286)         | (724,948)                 |
| <b>47-REIMBURSEMENTS</b>                          | <b>(152,840)</b>      | <b>(122,833)</b>      | <b>(135,440)</b>      | <b>(135,440)</b>      | <b>(60,817)</b>          | <b>(135,440)</b>             | -                 | <b>(121,624)</b>          |
| ADVERTISING LOST DOGS                             | (220)                 | (980)                 | (220)                 | (220)                 | (283)                    | (300)                        | (80)              | (453)                     |
| ATM REIMBURSEMENT                                 | (1,475)               | (399)                 | (1,475)               | (1,475)               | (280)                    | (1,475)                      | -                 | (721)                     |
| DOG ACCT-SALARY OF WARDEN                         | (2,600)               | (2,291)               | (2,600)               | (2,600)               | -                        | -                            | 2,600             | (2,600)                   |
| OTHER REIMBURSEMENTS                              | (17,900)              | (4,438)               | (20,500)              | (20,500)              | (1,327)                  | (9,120)                      | 11,380            | (3,000)                   |
| PRIOR YEAR EXPEND REFUNDS                         | (17,000)              | -                     | (17,000)              | (17,000)              | -                        | (17,000)                     | -                 | -                         |
| REIMB FOR MEDICAID SERVICES                       | (22,000)              | (9,945)               | (22,000)              | (22,000)              | -                        | (22,000)                     | -                 | (16,056)                  |
| SECTION 8 MONITORING                              | (85,545)              | (87,497)              | (65,545)              | (65,545)              | (41,972)                 | (65,545)                     | -                 | (83,890)                  |
| OTHER   | (6,100)               | (17,284)              | (6,100)               | (6,100)               | (16,955)                 | (20,000)                     | (13,900)          | (14,904)                  |
| <b>48-OTHER REVENUES</b>                          | <b>(238,650)</b>      | <b>(451,813)</b>      | <b>(238,650)</b>      | <b>(238,650)</b>      | <b>(204,833)</b>         | <b>(238,650)</b>             | -                 | <b>(236,134)</b>          |
| MISCELLANEOUS REVENUE                             | (169,150)             | (155,122)             | (169,150)             | (169,150)             | (160,161)                | (169,150)                    | -                 | (189,124)                 |
| OVER & SHORT ACCOUNT                              | (1,500)               | (1,007)               | (1,500)               | (1,500)               | 9                        | (1,500)                      | -                 | (737)                     |
| SALE CITY SURPLUS EQUIP                           | (60,000)              | (783)                 | (60,000)              | (60,000)              | (963)                    | (20,000)                     | 40,000            | (26,150)                  |
| SALE OF DOGS                                      | (5,000)               | (6,126)               | (5,000)               | (5,000)               | (4,917)                  | (5,000)                      | -                 | (5,993)                   |
| SETTLEMENTS - OTHER                               | (3,000)               | (215,998)             | (3,000)               | (3,000)               | (75)                     | (3,000)                      | -                 | (3,000)                   |
| OTHER   | -                     | (72,777)              | -                     | -                     | (38,726)                 | (40,000)                     | (40,000)          | (11,130)                  |
| <b>53-OTHER FINANCING SOURCES</b>                 | <b>(16,483,365)</b>   | <b>(10,089,325)</b>   | <b>(16,554,137)</b>   | <b>(16,554,137)</b>   | <b>(3,687,799)</b>       | <b>(9,086,471)</b>           | <b>7,467,666</b>  | <b>(14,941,496)</b>       |
| CORPORATE CONTRIBUTION                            | (10,000,000)          | (3,141,333)           | (10,000,000)          | (10,000,000)          | -                        | (3,333,334)                  | 6,666,666         | (10,000,000)              |
| DOWNTOWN NORTH (DONO)                             | (1,193,500)           | (1,122,590)           | (993,500)             | (993,500)             | (541,230)                | (866,500)                    | 127,000           | -                         |
| REVENUE FROM HTFD PKG AUTHY                       | (2,424,865)           | (2,630,675)           | (2,695,637)           | (2,695,637)           | (1,177,315)              | (2,021,637)                  | 674,000           | (2,076,496)               |
| SPECIAL POLICE SERVICES                           | (2,750,000)           | (2,955,127)           | (2,750,000)           | (2,750,000)           | (1,914,742)              | (2,750,000)                  | -                 | (2,750,000)               |
| OTHER   | (115,000)             | (239,599)             | (115,000)             | (115,000)             | (54,512)                 | (115,000)                    | -                 | (115,000)                 |
| <b>Grand Total</b>                                | <b>(570,041,106)</b>  | <b>(609,806,845)</b>  | <b>(573,280,741)</b>  | <b>(573,280,741)</b>  | <b>(438,373,152)</b>     | <b>(563,205,017)</b>         | <b>10,075,724</b> | <b>(567,758,310)</b>      |

**General Property Taxes- FY2020 Projection**

| Tax Revenue Description              | FY2019 ADOPTED BUDGET | FY2019 AUDITED ACTUALS | FY2020 ADOPTED BUDGET | FY2020 REVISED BUDGET | FY2020 ACTUAL (FEBRUARY) | FY2020 PROJECTION (FEBRUARY) | VARIANCE         | % CHG REV     | FY2021 RECOMMENDED BUDGET | % CHG PROJ VS REC |
|--------------------------------------|-----------------------|------------------------|-----------------------|-----------------------|--------------------------|------------------------------|------------------|---------------|---------------------------|-------------------|
| CURRENT YEAR TAX LEVY <sup>(1)</sup> | (273,861,323)         | (268,172,511)          | (272,220,266)         | (272,220,266)         | (261,224,996)            | (270,270,266)                | 1,950,000        | -0.72%        | (272,347,014)             | 0.77%             |
| INTEREST AND LIENS <sup>(2)</sup>    | (3,900,000)           | (4,998,639)            | (4,500,000)           | (4,500,000)           | (3,495,914)              | (4,500,000)                  | -                | 0.00%         | (3,800,000)               | -15.56%           |
| PRIOR YEAR LEVIES <sup>(3)</sup>     | (5,500,000)           | (3,057,342)            | (6,250,000)           | (6,250,000)           | (4,921,480)              | (6,250,000)                  | -                | 0.00%         | (5,270,000)               | -15.68%           |
| TAX LIEN SALES                       | (750,000)             | (740,692)              | (500,000)             | (500,000)             | -                        | (500,000)                    | -                | 0.00%         | (480,000)                 | -4.00%            |
| OTHER                                | (100,000)             | (84,112)               | (100,000)             | (100,000)             | (143,228)                | (150,000)                    | (50,000)         | 50.00%        | (70,000)                  | -53.33%           |
| <b>TOTAL GENERAL PROPERTY TAXES</b>  | <b>(284,111,323)</b>  | <b>(277,053,297)</b>   | <b>(283,570,266)</b>  | <b>(283,570,266)</b>  | <b>(269,785,618)</b>     | <b>(281,670,266)</b>         | <b>1,900,000</b> | <b>-0.67%</b> | <b>(281,967,014)</b>      | <b>0.11%</b>      |

**FOOTNOTES**

<sup>1</sup> Cumulative through February current year tax levy revenues are in line with FY2019 Period 8 (February.) In April, the GL2018 were reduced in net assessment value by \$22M, for appeals settled through the Board of Assessment and court process late in March, that resulted an adjustment of \$1.9M in General Property Tax revenue.

<sup>2</sup> Interest and liens collections through February are tracking favorable by 23.33% comparing to FY2019 Period 8 (February.)

<sup>3</sup> Prior Year Levy collections are tracking favorable compared to FY2019 cumulative through February.

| GENERAL PROPERTY TAX                                  |                      |                      |                     |  |                      |                     |                     |                  |  |  |
|---|----------------------|----------------------|---------------------|--|----------------------|---------------------|---------------------|------------------|--|--|
|   | ADOPTED              | ACTUALS              | VAR                 |  | ADOPTED              | ACTUALS             | PROJ                | VAR              |  | RECOMMENDED                                      |
|   | FY2019               | FY2019               | (ACT vs ADP)        |  | FY2020               | FY2020 P8           | FY2020 P8           | (ADP vs PROJ)    |  | FY2021   |
| <b>Gross Tax Levy</b>                                 | <b>302,969,849</b>   | <b>300,310,645</b>   | <b>(2,659,204)</b>  |  | <b>299,410,906</b>   | <b>297,747,995</b>  | <b>297,747,995</b>  | <b>1,662,911</b> |  | <b>301,464,905</b>                               |
| <i>Adj of Motor Vehicle (Mill Rate 45 calc 74.29)</i> | <i>(9,686,456)</i>   | <i>(10,319,380)</i>  | <i>(632,924)</i>    |  | <i>(10,149,551)</i>  | <i>(10,783,029)</i> | <i>(10,783,029)</i> | <i>633,478</i>   |  | <i>(10,524,115)</i>                              |
| <b>Deletions</b>                                      |                      |                      |                     |  |                      |                     |                     |                  |  |  |
| <b>Adjustments</b>                                    |                      |                      |                     |  |                      |                     |                     |                  |  |  |
| Tax Abatements  | 3,310,547            | 5,173,580            | 1,863,033           |  | 4,839,311            | 5,284,725           | 5,284,725           | (445,414)        |  | 5,182,493  |
| Deletions - Assessor's Grand List Appeals (BAA)       | 500,000              | 1,095,418            | 595,418             |  | 400,000              | 479,362             | 600,000             | (200,000)        |  | 400,000  |
| Assessment Court Appeals                              | 4,750,000            | 6,337,066            | 1,587,066           |  | 3,000,000            | 910,497             | 2,400,000           | 600,000          |  | 3,000,000  |
| Elderly Tax Adjustments                               | 400,000              | 361,776              | (38,224)            |  | 400,000              | 127,550             | 400,000             | -                |  | 400,000  |
| Lien Sale   | -                    | -                    | -                   |  | -                    | -                   | -                   | -                |  | 400,000  |
| <b>Total Adjustments</b>                              | <b>8,960,547</b>     | <b>12,967,840</b>    | <b>4,007,293</b>    |  | <b>8,639,311</b>     | <b>6,802,134</b>    | <b>8,684,725</b>    | <b>(45,414)</b>  |  | <b>9,382,493</b>                                 |
| <b>Total Deletions</b>                                | <b>8,960,547</b>     | <b>12,967,840</b>    | <b>4,007,293</b>    |  | <b>8,639,311</b>     | <b>6,802,134</b>    | <b>8,684,725</b>    | <b>(45,414)</b>  |  | <b>9,382,493</b>                                 |
| <b>Additions</b>                                      |                      |                      |                     |  |                      |                     |                     |                  |  |  |
| Pro Rated Additions                                   | 150,000              | -                    | (150,000)           |  | 150,000              | 498,013             | 498,013             | (348,013)        |  | 150,000  |
| Supplemental Motor Vehicle                            | 2,292,937            | 3,275,138            | 982,201             |  | 2,643,121            | -                   | 2,643,121           | -                |  | 2,104,764  |
| <b>Total Additions</b>                                | <b>2,442,937</b>     | <b>3,275,138</b>     | <b>832,201</b>      |  | <b>2,793,121</b>     | <b>498,013</b>      | <b>3,141,134</b>    | <b>(348,013)</b> |  | <b>2,254,764</b>                                 |
| <i>Net Tax Adjustment</i>                             | <i>(6,517,610)</i>   | <i>(9,692,702)</i>   | <i>(3,175,092)</i>  |  | <i>(5,846,190)</i>   | <i>(6,304,121)</i>  | <i>(5,543,591)</i>  | <i>(302,599)</i> |  | <i>(7,127,729)</i>                               |
| <b>Adjusted Tax Levy</b>                              | <b>286,765,783</b>   | <b>280,298,563</b>   | <b>(6,467,220)</b>  |  | <b>283,415,165</b>   | <b>280,660,845</b>  | <b>281,421,375</b>  | <b>1,993,790</b> |  | <b>283,813,061</b>                               |
| Tax Collection Rate                                   | 95.50%               | 96.16%               | 0.66%               |  | 96.05%               | 93.07%              | 96.04%              |                  |  | 95.96%   |
| <b>Current Year Taxes</b>                             | <b>273,861,323</b>   | <b>269,538,729</b>   | <b>(4,322,594)</b>  |  | <b>272,220,266</b>   | <b>261,224,996</b>  | <b>270,270,266</b>  | <b>1,950,000</b> |  | <b>272,347,013</b>                               |
| <i>60-days collect</i>                                | <i>-</i>             | <i>(1,366,218)</i>   | <i>(1,366,218)</i>  |  | <i>-</i>             | <i>-</i>            | <i>-</i>            | <i>-</i>         |  | <i>-</i>   |
| <b>Prior Year Levies</b>                              | <b>5,500,000</b>     | <b>3,057,342</b>     | <b>(2,442,658)</b>  |  | <b>6,250,000</b>     | <b>4,921,480</b>    | <b>6,250,000</b>    | <b>-</b>         |  | <b>5,270,000</b>                                 |
| <b>Tax Lien Sales</b>                                 | <b>750,000</b>       | <b>740,692</b>       | <b>(9,308)</b>      |  | <b>500,000</b>       | <b>-</b>            | <b>500,000</b>      | <b>-</b>         |  | <b>480,000</b>                                   |
| <b>Tax Deed Sales</b>                                 |                      |                      |                     |  |                      |                     |                     |                  |  |  |
| <b>Interest</b>                                       | <b>3,900,000</b>     | <b>4,998,639</b>     | <b>1,098,639</b>    |  | <b>4,500,000</b>     | <b>3,495,914</b>    | <b>4,500,000</b>    | <b>-</b>         |  | <b>3,800,000</b>                                 |
| <b>Other Taxes</b>                                    | <b>100,000</b>       | <b>84,112</b>        | <b>(15,888)</b>     |  | <b>100,000</b>       | <b>143,228</b>      | <b>150,000</b>      | <b>(50,000)</b>  |  | <b>70,000</b>                                    |
| <b>Total Tax Revenue</b>                              | <b>284,111,323</b>   | <b>277,053,296</b>   | <b>(7,058,027)</b>  |  | <b>283,570,266</b>   | <b>269,785,618</b>  | <b>281,670,266</b>  | <b>1,900,000</b> |  | <b>281,967,013</b>                               |
| <b>Net Grand List</b>                                 | <b>4,078,204,992</b> | <b>4,042,410,087</b> | <b>(35,794,905)</b> |  | <b>4,030,298,908</b> |                     |                     |                  |  | <b>4,057,947,303</b>                             |
| <b>Mill Rate</b>                                      | <b>74.29</b>         | <b>74.29</b>         |                     |  | <b>74.29</b>         |                     |                     |                  |  | <b>74.29</b>                                     |
| <b>Value of 1 Mill (including collection rate %)</b>  | <b>3,894,686</b>     | <b>3,887,234</b>     |                     |  | <b>3,871,102</b>     |                     |                     |                  |  | <b>3,894,006</b>                                 |
|   |                      |                      |                     |  |                      |                     |                     |                  |  | Gross tax levy * Tax collection rate / Mill Rate |

**Municipal Aid**

| State Account Description                  | FY2019 ADOPTED BUDGET | FY2019 AUDITED ACTUALS | FY2020 ADOPTED BUDGET | FY2020 REVISED BUDGET | FY2020 ACTUAL (FEBRUARY) | FY2020 PROJECTION (FEBRUARY) | VARIANCE | FY2021 RECOMMENDED BUDGET |
|--|-----------------------|------------------------|-----------------------|-----------------------|--------------------------|------------------------------|----------|---------------------------|
| PILOT: STATE-OWNED REAL PROPERTY           | (10,162,953)          | (10,162,953)           | (10,162,953)          | (10,162,953)          | (10,162,953)             | (10,162,953)                 | -        | (10,162,953)              |
| PILOT: COLLEGES & HOSPITALS                | (20,009,758)          | (20,009,758)           | (20,009,758)          | (20,009,758)          | (20,009,758)             | (20,009,758)                 | -        | (20,009,758)              |
| MASHANTUCKET PEQUOT AND MOHEGAN FUND GRANT | (6,136,523)           | (6,136,523)            | (6,136,523)           | (6,136,523)           | (2,045,508)              | (6,136,523)                  | -        | (6,136,523)               |
| TOWN AID ROAD GRANT                        | (1,194,825)           | (1,192,605)            | (1,192,605)           | (1,192,605)           | -                        | (1,192,605)                  | -        | (1,190,578)               |
| GRANTS FOR MUNICIPAL PROJECTS              | (1,419,161)           | (1,446,985)            | (1,419,161)           | (1,419,161)           | -                        | (1,419,161)                  | -        | (1,419,161)               |
| MUNICIPAL REVENUE SHARING                  | (12,422,113)          | (12,422,113)           | (12,422,113)          | (12,422,113)          | (12,422,113)             | (12,422,113)                 | -        | (12,422,113)              |
| MUNICIPAL TRANSITION GRANT                 | (11,078,328)          | (11,078,328)           | (11,597,120)          | (11,597,120)          | (11,597,120)             | (11,597,120)                 | -        | (11,344,984)              |
| EDUCATION COST SHARING                     | (187,969,804)         | (188,043,631)          | (187,974,890)         | (187,974,890)         | (93,987,446)             | (187,974,890)                | -        | (187,974,890)             |
| MUNICIPAL STABILIZATION GRANT              | (3,370,519)           | (3,370,519)            | (3,370,519)           | (3,370,519)           | (3,370,519)              | (3,370,519)                  | -        | (3,370,519)               |
| <b>TOTAL MUNICIPAL AID</b>                 | <b>(253,763,984)</b>  | <b>(253,863,415)</b>   | <b>(254,285,642)</b>  | <b>(254,285,642)</b>  | <b>(153,595,417)</b>     | <b>(254,285,642)</b>         | -        | <b>(254,031,479)</b>      |

**FY2021 Recommended Budget Amounts by Major Category**

|                       | FY2019<br>ADOPTED<br>BUDGET | FY2019<br>AUDITED<br>ACTUAL | FY2020<br>ADOPTED<br>BUDGET | FY2020<br>REVISED<br>BUDGET | FY2020<br>ACTUAL<br>(FEBRUARY) | FY2020<br>PROJECTION<br>(FEBRUARY) | VARIANCE          | FY2021<br>RECOMMENDED<br>BUDGET |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------------|-------------------|---------------------------------|
| <b>PAYROLL</b>        | <b>108,197,525</b>          | <b>97,702,910</b>           | <b>110,295,287</b>          | <b>110,532,661</b>          | <b>65,222,901</b>              | <b>105,188,537</b>                 | <b>5,106,750</b>  | <b>111,782,390</b>              |
| FT                    | 92,203,755                  | 80,500,637                  | 94,243,829                  | 94,294,598                  | 53,226,421                     | 87,448,181                         | 6,795,648         | 95,765,442                      |
| HOL                   | 2,445,733                   | 2,144,726                   | 2,480,489                   | 2,480,489                   | 1,658,232                      | 2,511,275                          | (30,786)          | 2,404,357                       |
| OT                    | 12,132,529                  | 13,204,845                  | 12,066,029                  | 12,066,029                  | 8,601,128                      | 13,060,484                         | (994,455)         | 12,088,532                      |
| PT                    | 1,415,508                   | 1,852,702                   | 1,504,940                   | 1,691,545                   | 1,737,120                      | 2,168,598                          | (663,658)         | 1,524,059                       |
| <b>BENEFITS</b>       | <b>93,793,869</b>           | <b>84,071,987</b>           | <b>94,148,565</b>           | <b>94,148,565</b>           | <b>55,337,329</b>              | <b>92,653,024</b>                  | <b>1,495,541</b>  | <b>93,770,946</b>               |
| 1HEALTH               | 35,882,979                  | 31,260,540                  | 35,195,175                  | 35,195,175                  | 18,869,375                     | 35,195,175                         | 0                 | 34,601,019                      |
| 2MITIG                | (500,000)                   | 0                           | (500,000)                   | (500,000)                   | 0                              | 0                                  | (500,000)         | (1,000,000)                     |
| 3PEN                  | 45,755,045                  | 43,406,819                  | 48,109,987                  | 48,109,987                  | 28,140,281                     | 46,877,212                         | 1,232,775         | 49,316,611                      |
| 3PEN                  | 20,000                      | 37,400                      | 20,000                      | 20,000                      | 19,750                         | 20,000                             | 0                 | 20,000                          |
| 3PEN-CMERS            | 1,694,110                   | 1,567,559                   | 1,766,560                   | 1,766,560                   | 963,475                        | 1,764,220                          | 2,340             | 2,035,993                       |
| 3PEN-MERF             | 38,509,508                  | 38,509,508                  | 40,866,000                  | 40,866,000                  | 25,934,989                     | 39,732,476                         | 1,133,524         | 43,653,000                      |
| 3PEN-OTHER            | 556,427                     | 388,300                     | 482,427                     | 482,427                     | 314,344                        | 385,516                            | 96,911            | 357,618                         |
| 3PEN-PAYOUT           | 4,975,000                   | 2,904,053                   | 4,975,000                   | 4,975,000                   | 907,723                        | 4,975,000                          | 0                 | 3,250,000                       |
| 4INSUR                | 4,890,000                   | 4,839,402                   | 4,890,000                   | 4,890,000                   | 3,818,372                      | 4,530,000                          | 360,000           | 4,557,677                       |
| CONCESSIONS           | (1,000,000)                 | 0                           | 0                           | 0                           | 0                              | 0                                  | 0                 | 0                               |
| FRINGE REIMBURSEMENTS | (2,750,000)                 | (5,332,983)                 | (3,800,000)                 | (3,800,000)                 | (2,026,262)                    | (4,100,000)                        | 300,000           | (3,800,000)                     |
| LIFE INSURANCE        | 315,652                     | 262,106                     | 315,652                     | 315,652                     | 155,072                        | 265,652                            | 50,000            | 315,652                         |
| OTHER BENEFITS        | 4,900,193                   | 4,236,104                   | 4,698,957                   | 4,698,957                   | 2,788,823                      | 4,534,985                          | 163,972           | 4,414,719                       |
| SOC SEC               | 4,430,193                   | 4,007,527                   | 4,328,957                   | 4,328,957                   | 2,666,880                      | 4,189,985                          | 138,972           | 4,144,719                       |
| TUITION REIMBURSEMENT | 20,000                      | 6,300                       | 20,000                      | 20,000                      | 16,395                         | 20,000                             | 0                 | 20,000                          |
| UNEMPLOY COMP         | 450,000                     | 222,277                     | 350,000                     | 350,000                     | 105,549                        | 325,000                            | 25,000            | 250,000                         |
| WAGE                  | 900,000                     | 0                           | (111,206)                   | (111,206)                   | 0                              | 0                                  | (111,206)         | (88,482)                        |
| WORKERS COMP          | 5,400,000                   | 5,400,000                   | 5,350,000                   | 5,350,000                   | 3,591,667                      | 5,350,000                          | 0                 | 5,453,750                       |
| <b>DEBT</b>           | <b>17,423,430</b>           | <b>77,971,699</b>           | <b>16,310,036</b>           | <b>16,310,036</b>           | <b>4,815,507</b>               | <b>17,304,036</b>                  | <b>(994,000)</b>  | <b>11,657,446</b>               |
| DEBT                  | 17,423,430                  | 77,971,699                  | 16,310,036                  | 16,310,036                  | 4,815,507                      | 17,304,036                         | (994,000)         | 11,657,446                      |
| CLEAN WATER           | 0                           | 115,583                     | 115,584                     | 115,584                     | 77,056                         | 115,584                            | 0                 | 115,584                         |
| DONO                  | 4,642,994                   | 4,631,032                   | 4,649,344                   | 4,649,344                   | 4,643,344                      | 4,643,344                          | 6,000             | 4,644,950                       |
| GILOT                 | 180,436                     | 102,552                     | 95,108                      | 95,108                      | 95,107                         | 95,108                             | 0                 | 96,912                          |
| GO BONDS - CURRENT    | 0                           | 48,566,231                  | 0                           | 0                           | 33,607,909                     | 0                                  | 0                 | 0                               |
| PAY GO CAPEX          | 12,600,000                  | 24,556,301                  | 11,450,000                  | 11,450,000                  | 0                              | 12,450,000                         | (1,000,000)       | 6,800,000                       |
| <b>LIBRARY</b>        | <b>8,150,000</b>            | <b>1,483,334</b>            | <b>8,201,317</b>            | <b>8,201,317</b>            | <b>1,023,100</b>               | <b>1,534,651</b>                   | <b>6,666,666</b>  | <b>8,325,687</b>                |
| MHIS                  | 3,174,113                   | 3,188,510                   | 3,193,214                   | 3,193,214                   | 2,128,809                      | 3,193,214                          | 0                 | 3,167,436                       |
| UTILITY               | 23,964,607                  | 23,415,165                  | 25,865,608                  | 25,865,608                  | 16,262,494                     | 25,496,808                         | 368,800           | 26,291,225                      |
| OTHER                 | 31,329,374                  | 33,030,630                  | 31,253,440                  | 31,016,066                  | 12,850,074                     | 30,957,196                         | 296,244           | 28,749,906                      |
| EDUC                  | 284,008,188                 | 281,242,396                 | 284,013,274                 | 284,013,274                 | 158,013,035                    | 284,013,274                        | 0                 | 284,013,274                     |
| <b>Grand Total</b>    | <b>570,041,106</b>          | <b>602,106,630</b>          | <b>573,280,741</b>          | <b>573,280,741</b>          | <b>315,653,249</b>             | <b>560,340,740</b>                 | <b>12,940,001</b> | <b>567,758,310</b>              |



**FY2021 Recommended Budget Amounts by Department**

|                                      | FY2019<br>ADOPTED<br>BUDGET | FY2019<br>AUDITED<br>ACTUAL | FY2020<br>ADOPTED<br>BUDGET | FY2020<br>REVISED<br>BUDGET | FY2020<br>ACTUAL<br>(FEBRUARY) | FY2020<br>PROJECTION<br>(FEBRUARY) | VARIANCE          | FY2021<br>RECOMMENDED<br>BUDGET |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------------|-------------------|---------------------------------|
| 00111 MAYOR'S OFFICE                 | 797,134                     | 700,632                     | 802,661                     | 802,661                     | 535,501                        | 735,767                            | 66,894            | 603,584                         |
| 00112 COURT OF COMMON COUNCIL        | 506,800                     | 503,577                     | 510,147                     | 560,916                     | 298,557                        | 520,830                            | (10,683)          | 509,815                         |
| 00113 TREASURER                      | 558,509                     | 454,715                     | 470,860                     | 470,860                     | 271,164                        | 445,760                            | 25,100            | 487,540                         |
| 00114 REGISTRARS OF VOTERS           | 377,365                     | 581,934                     | 470,367                     | 765,702                     | 426,217                        | 750,178                            | (279,811)         | 472,452                         |
| 00116 CORPORATION COUNSEL            | 1,544,801                   | 1,335,850                   | 1,551,808                   | 1,551,808                   | 810,724                        | 1,370,354                          | 181,454           | 1,554,808                       |
| 00117 TOWN & CITY CLERK              | 794,739                     | 696,637                     | 800,095                     | 800,095                     | 441,487                        | 732,593                            | 67,502            | 793,100                         |
| 00118 INTERNAL AUDIT                 | 507,132                     | 501,016                     | 513,779                     | 513,779                     | 323,067                        | 512,949                            | 830               | 510,567                         |
| 00119 CHIEF OPERATING OFFICER        | 811,006                     | 613,541                     | 818,222                     | 818,222                     | 401,162                        | 815,538                            | 2,684             | 1,366,789                       |
| 00122 METRO HARTFORD INNOVATION SERV | 3,174,113                   | 3,188,510                   | 3,193,214                   | 3,193,214                   | 2,128,809                      | 3,193,214                          | 0                 | 3,167,436                       |
| 00123 FINANCE                        | 3,866,529                   | 3,301,651                   | 3,803,175                   | 3,803,175                   | 2,086,471                      | 3,517,827                          | 285,348           | 3,609,199                       |
| 00125 HUMAN RESOURCES                | 1,246,526                   | 1,231,425                   | 1,257,176                   | 1,257,176                   | 735,376                        | 1,250,501                          | 6,675             | 1,459,364                       |
| 00128 OFFICE OF MANAGEMENT & BUDGET  | 1,013,945                   | 856,745                     | 1,187,960                   | 1,187,960                   | 540,246                        | 1,019,308                          | 168,652           | 1,199,258                       |
| 00132 CHILDREN FAMILY RECREATION     | 3,392,778                   | 3,343,256                   | 3,407,296                   | 3,407,296                   | 2,332,318                      | 3,574,537                          | (167,241)         | 3,421,785                       |
| 00211 FIRE                           | 33,267,580                  | 32,107,353                  | 34,285,229                  | 34,285,229                  | 20,843,149                     | 33,421,513                         | 863,716           | 35,345,057                      |
| 00212 POLICE                         | 46,473,493                  | 40,011,308                  | 46,627,694                  | 46,627,694                  | 26,456,179                     | 44,118,096                         | 2,509,598         | 45,948,288                      |
| 00213 EMERGENCY SERVICES & TELECOMMU | 3,824,904                   | 3,657,064                   | 3,799,883                   | 3,799,883                   | 2,376,361                      | 3,982,002                          | (182,119)         | 3,904,021                       |
| 00311 PUBLIC WORKS                   | 13,922,330                  | 13,176,086                  | 15,595,312                  | 15,595,312                  | 9,086,639                      | 14,852,072                         | 743,240           | 16,032,382                      |
| 00420 DEVELOPMENT SERVICES           | 4,157,700                   | 3,290,211                   | 4,020,079                   | 4,020,079                   | 2,321,628                      | 3,878,018                          | 142,061           | 4,223,699                       |
| 00520 HEALTH AND HUMAN SERVICES      | 5,028,529                   | 3,325,808                   | 5,063,719                   | 5,063,719                   | 2,482,191                      | 4,489,599                          | 574,120           | 5,017,218                       |
| 00711 EDUCATION                      | 284,008,188                 | 281,242,396                 | 284,013,274                 | 284,013,274                 | 158,013,035                    | 284,013,274                        | 0                 | 284,013,274                     |
| 00721 HARTFORD PUBLIC LIBRARY        | 8,150,000                   | 1,483,334                   | 8,201,317                   | 8,201,317                   | 1,023,100                      | 1,534,651                          | 6,666,666         | 8,325,687                       |
| 00820 BENEFITS & INSURANCES          | 93,793,869                  | 84,071,987                  | 94,148,565                  | 94,148,565                  | 55,337,329                     | 92,653,024                         | 1,495,541         | 93,770,946                      |
| 00821 DEBT SERVICE                   | 17,423,430                  | 77,971,699                  | 16,310,036                  | 16,310,036                  | 38,423,415                     | 17,304,036                         | (994,000)         | 11,657,446                      |
| 00822 NON OP DEPT EXPENDITURES       | 41,399,706                  | 44,459,898                  | 42,428,873                  | 42,082,769                  | 21,567,032                     | 41,655,099                         | 773,774           | 40,364,595                      |
| <b>Grand Total</b>                   | <b>570,041,106</b>          | <b>602,106,630</b>          | <b>573,280,741</b>          | <b>573,280,741</b>          | <b>349,261,157</b>             | <b>560,340,740</b>                 | <b>12,940,001</b> | <b>567,758,310</b>              |

**FY2021 Recommended Budget Amounts by Non-Operating**

|   | FY2019<br>ADOPTED<br>BUDGET | FY2019<br>AUDITED<br>ACTUAL | FY2020<br>ADOPTED<br>BUDGET | FY2020<br>REVISED<br>BUDGET | FY2020<br>ACTUAL<br>(FEBRUARY) | FY2020<br>PROJECTION<br>(FEBRUARY) | VARIANCE         | FY2021<br>RECOMMENDED<br>BUDGET |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------------|------------------|---------------------------------|
| <b>00822 NON OP DEPT EXPENDITURES</b>           | <b>41,399,706</b>           | <b>44,459,898</b>           | <b>42,428,873</b>           | <b>42,082,769</b>           | <b>21,567,032</b>              | <b>41,655,099</b>                  | <b>773,774</b>   | <b>40,364,595</b>               |
| <b>822002 PAYMENT FOR COMMUNITY IMPACT</b>      | <b>59,371</b>               | <b>34,371</b>               | <b>79,371</b>               | <b>79,371</b>               | <b>40,778</b>                  | <b>79,371</b>                      | <b>0</b>         | <b>79,371</b>                   |
| 589232 PUBLIC TV AND MEDIA                      | 34,371                      | 34,371                      | 54,371                      | 54,371                      | 40,778                         | 54,371                             | 0                | 54,371                          |
| 589271 CIVIC ENGAGEMENT                         | 25,000                      | 0                           | 25,000                      | 25,000                      | 0                              | 25,000                             | 0                | 25,000                          |
| <b>822003 VEHICLES AND EQUIPMENT &amp; TECH</b> | <b>4,974,458</b>            | <b>10,084,948</b>           | <b>3,786,924</b>            | <b>3,786,924</b>            | <b>1,670,924</b>               | <b>3,786,924</b>                   | <b>0</b>         | <b>3,462,974</b>                |
| 573038 BODY CAMERAS - CEW'S                     | 0                           | 0                           | 0                           | 0                           | 0                              | 0                                  | 0                | 231,790                         |
| 573040 IN-CAR CAMERAS                           | 0                           | 0                           | 0                           | 0                           | 0                              | 0                                  | 0                | 39,900                          |
| 573044 CAMERA MAINTENANCE                       | 0                           | 65,885                      | 95,000                      | 95,000                      | 48,761                         | 95,000                             | 0                | 95,000                          |
| 577320 EXISTING LEASES                          | 3,014,458                   | 1,776,445                   | 1,613,705                   | 1,613,705                   | 1,613,705                      | 1,613,705                          | 0                | 1,358,994                       |
| 577321 NEW LEASES AND PURCHASES                 | 1,960,000                   | 180,361                     | 2,078,219                   | 1,435,834                   | 0                              | 2,078,219                          | 0                | 1,737,290                       |
| 599300 OPERATING TRANSFER OUT                   | 0                           | 8,062,257                   | 0                           | 642,385                     | 8,459                          | 0                                  | 0                | 0                               |
| <b>822004 PAYMENT TO GOVT AGENCY</b>            | <b>58,000</b>               | <b>57,653</b>               | <b>58,000</b>               | <b>77,964</b>               | <b>51,305</b>                  | <b>77,964</b>                      | <b>(19,964)</b>  | <b>77,964</b>                   |
| 589228 GRT HTFD TRANSIT DISTRICT                | 0                           | 0                           | 0                           | 19,964                      | 19,964                         | 19,964                             | (19,964)         | 19,964                          |
| 589229 PROBATE COURT                            | 58,000                      | 57,653                      | 58,000                      | 58,000                      | 31,341                         | 58,000                             | 0                | 58,000                          |
| <b>822005 LEASE PAYMENTS</b>                    | <b>1,906,284</b>            | <b>1,532,490</b>            | <b>1,996,936</b>            | <b>1,996,936</b>            | <b>1,046,992</b>               | <b>1,938,066</b>                   | <b>58,870</b>    | <b>2,041,103</b>                |
| 544003 RENTAL 250 & 260 CONSTITUTION            | 1,416,284                   | 1,133,996                   | 1,472,936                   | 1,472,936                   | 826,062                        | 1,472,936                          | 0                | 1,531,853                       |
| 544004 RENTAL OF OFFICES                        | 250,000                     | 166,860                     | 255,000                     | 255,000                     | 108,630                        | 196,130                            | 58,870           | 235,000                         |
| 544024 COPIER MACHINE                           | 186,000                     | 177,634                     | 215,000                     | 215,000                     | 71,800                         | 215,000                            | 0                | 215,000                         |
| 590054 PARKING GARAGE EXPENSES                  | 54,000                      | 54,000                      | 54,000                      | 54,000                      | 40,500                         | 54,000                             | 0                | 59,250                          |
| <b>822006 PAY OUTSIDE AGENCIES &amp; OTHERS</b> | <b>6,198,563</b>            | <b>2,146,815</b>            | <b>5,933,798</b>            | <b>5,259,010</b>            | <b>919,706</b>                 | <b>5,259,010</b>                   | <b>674,788</b>   | <b>4,508,638</b>                |
| 534028 STAFF TRAINING SERVICES                  | 95,000                      | 32,617                      | 95,000                      | 95,000                      | 14,738                         | 95,000                             | 0                | 70,000                          |
| 534098 OTHER TECH & PROF SERVICE                | 45,000                      | 29,507                      | 40,000                      | 40,000                      | 12,718                         | 40,000                             | 0                | 35,000                          |
| 543000 REPAIRS AND MAINTENANCE                  | 442,500                     | 414,559                     | 442,500                     | 442,500                     | 253,375                        | 442,500                            | 0                | 425,000                         |
| 544202 ELECTIONS EXPENSES                       | 208,044                     | 0                           | 458,146                     | 162,811                     | 0                              | 162,811                            | 295,335          | 297,471                         |
| 554000 ADVERTISING                              | 30,000                      | 1,043                       | 30,000                      | 30,000                      | 0                              | 30,000                             | 0                | 19,000                          |
| 555098 DOCUMENT CONVERSION                      | 100,000                     | 93,846                      | 30,000                      | 70,520                      | 23,080                         | 30,000                             | 0                | 73,232                          |
| 581057 BUSINESS MEETING EXPENSES                | 0                           | 237                         | 0                           | 0                           | 0                              | 0                                  | 0                | 0                               |
| 588999 CONTINGENCY FUND                         | 4,435,019                   | 555,751                     | 4,022,152                   | 3,602,179                   | 54,873                         | 3,642,699                          | 379,453          | 2,770,935                       |
| 589254 SINGLE AUDIT FIN SVCS                    | 185,000                     | 81,145                      | 185,000                     | 185,000                     | 95,778                         | 185,000                            | 0                | 185,000                         |
| 589256 TENS                                     | 390,000                     | 379,769                     | 391,000                     | 391,000                     | 225,143                        | 391,000                            | 0                | 393,000                         |
| 599060 GOLF ENTERPRISE                          | 268,000                     | 268,000                     | 240,000                     | 240,000                     | 240,000                        | 240,000                            | 0                | 240,000                         |
| 599300 OPERATING TRANSFER OUT                   | 0                           | 290,343                     | 0                           | 0                           | 0                              | 0                                  | 0                | 0                               |
| <b>822007 CLIENT SERVER TECHNOLOGY</b>          | <b>170,000</b>              | <b>102,868</b>              | <b>220,000</b>              | <b>528,720</b>              | <b>58,245</b>                  | <b>528,720</b>                     | <b>(308,720)</b> | <b>275,000</b>                  |
| 534098 OTHER TECH & PROF SERVICE                | 170,000                     | 102,868                     | 220,000                     | 528,720                     | 58,245                         | 528,720                            | (308,720)        | 275,000                         |
| <b>822008 FUEL UTILITY &amp; TIP FEE PMT</b>    | <b>23,964,607</b>           | <b>23,415,165</b>           | <b>25,865,608</b>           | <b>25,865,608</b>           | <b>16,262,494</b>              | <b>25,496,808</b>                  | <b>368,800</b>   | <b>26,291,225</b>               |
| 534070 CONTRACT CONSULTANT SERV                 | 138,000                     | 75,141                      | 188,000                     | 188,000                     | 48,895                         | 188,000                            | 0                | 150,000                         |
| 534098 OTHER TECH & PROF SERVICE                | 322,500                     | 216,409                     | 249,000                     | 249,000                     | 51,909                         | 249,000                            | 0                | 249,000                         |
| 562000 ELECTRICITY                              | 3,912,000                   | 3,347,953                   | 3,812,000                   | 3,812,000                   | 1,948,480                      | 3,675,000                          | 137,000          | 3,635,000                       |
| 562024 PIPED HEAT & A/C                         | 740,000                     | 789,371                     | 921,000                     | 921,000                     | 327,322                        | 692,000                            | 229,000          | 790,000                         |
| 562028 FUEL OIL HEATING                         | 5,000                       | 2,123                       | 5,000                       | 5,000                       | 1,086                          | 2,200                              | 2,800            | 2,500                           |
| 562600 PIPED GAS                                | 682,000                     | 746,255                     | 750,000                     | 750,000                     | 212,459                        | 750,000                            | 0                | 750,000                         |
| 562625 GASOLINE                                 | 991,000                     | 865,452                     | 838,000                     | 838,000                     | 545,560                        | 838,000                            | 0                | 891,000                         |
| 562627 DIESEL FUEL                              | 400,000                     | 439,303                     | 431,000                     | 431,000                     | 278,276                        | 431,000                            | 0                | 396,000                         |
| 562923 WATER                                    | 1,564,107                   | 1,490,625                   | 1,754,000                   | 1,754,000                   | 944,833                        | 1,754,000                          | 0                | 1,817,000                       |
| 566230 ENERGY EFFICIENCY                        | 0                           | 0                           | 258,908                     | 0                           | 0                              | 0                                  | 258,908          | 0                               |
| 566263 FUEL CELL LEASE                          | 369,000                     | 369,000                     | 297,000                     | 297,000                     | 215,250                        | 297,000                            | 0                | 270,000                         |
| 589226 METROPOLITAN DISTRICT                    | 11,844,000                  | 11,844,000                  | 12,782,800                  | 12,782,800                  | 9,689,800                      | 12,782,800                         | 0                | 13,367,100                      |
| 589231 HARTFORD HOUSING AUTHORITY               | 75,000                      | 18,067                      | 60,000                      | 60,000                      | 0                              | 60,000                             | 0                | 20,000                          |
| 590050 OTHER DISPOSAL FEES                      | 872,000                     | 857,983                     | 1,063,900                   | 1,063,900                   | 511,479                        | 1,063,900                          | 0                | 1,258,625                       |
| 590053 TIPPING FEES (CRRA)                      | 2,050,000                   | 2,124,805                   | 2,455,000                   | 2,455,000                   | 1,228,239                      | 2,455,000                          | 0                | 2,695,000                       |
| 599300 OPERATING TRANSFER OUT                   | 0                           | 228,678                     | 0                           | 258,908                     | 258,908                        | 258,908                            | (258,908)        | 0                               |
| <b>822009 LEGAL EXPENSES AND SETTLEMENTS</b>    | <b>3,838,000</b>            | <b>6,905,165</b>            | <b>4,256,000</b>            | <b>4,256,000</b>            | <b>1,344,351</b>               | <b>4,256,000</b>                   | <b>0</b>         | <b>3,395,000</b>                |
| 534010 LEGAL SERVICES                           | 1,600,000                   | 3,896,019                   | 2,200,000                   | 2,200,000                   | 969,854                        | 2,200,000                          | 0                | 1,800,000                       |
| 589371 SETTLEMENTS                              | 1,000,000                   | 2,532,075                   | 1,000,000                   | 1,000,000                   | 115,017                        | 1,000,000                          | 0                | 1,000,000                       |
| 589372 TAX APPEAL                               | 416,000                     | 36,772                      | 416,000                     | 416,000                     | 44,846                         | 416,000                            | 0                | 75,000                          |
| 589373 PY TAX REFUNDS                           | 682,000                     | 311,471                     | 500,000                     | 500,000                     | 170,194                        | 500,000                            | 0                | 400,000                         |
| 590040 FEES-CRT RECORD LICEN INS                | 140,000                     | 128,828                     | 140,000                     | 140,000                     | 44,440                         | 140,000                            | 0                | 120,000                         |
| <b>822013 ADVOCACY</b>                          | <b>230,423</b>              | <b>180,423</b>              | <b>232,236</b>              | <b>232,236</b>              | <b>172,236</b>                 | <b>232,236</b>                     | <b>0</b>         | <b>233,320</b>                  |
| 589227 CAP REG COUN OF GOVERN                   | 85,674                      | 85,674                      | 87,487                      | 87,487                      | 87,487                         | 87,487                             | 0                | 88,571                          |
| 589245 CCM                                      | 84,749                      | 84,749                      | 84,749                      | 84,749                      | 84,749                         | 84,749                             | 0                | 84,749                          |
| 589252 LEGISLATIVE SVCS                         | 60,000                      | 10,000                      | 60,000                      | 60,000                      | 0                              | 60,000                             | 0                | 60,000                          |
| <b>Grand Total</b>                              | <b>41,399,706</b>           | <b>44,459,898</b>           | <b>42,428,873</b>           | <b>42,082,769</b>           | <b>21,567,032</b>              | <b>41,655,099</b>                  | <b>773,774</b>   | <b>40,364,595</b>               |

City of Hartford

FY2021-FY2025  
Five-Year Outlook to the  
Municipal Accountability Review  
Board



*Meeting date: May 7, 2020*

**City of Hartford**  
**FY2021-FY2025 Five-Year Outlook**  
**to the Municipal Accountability Review Board**

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**FY2021 Recommended Budget and FY2022-FY2025 Forecast**  
**City of Hartford - General Fund Revenue & Expenditure Summary**

| Revenue Category                | FY2021 RECOMMENDED   | FY2022 FORECAST      | FY2023 FORECAST      | FY2024 FORECAST      | FY2025 FORECAST      |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 41-TAXES                        | (281,967,014)        | (287,720,003)        | (295,224,667)        | (301,081,517)        | (311,288,341)        |
| 42-LICENSES AND PERMITS         | (6,161,581)          | (6,326,252)          | (6,389,515)          | (6,453,410)          | (6,517,944)          |
| 43-FINES FORFEITS AND PENALTIES | (194,282)            | (190,000)            | (190,000)            | (190,000)            | (190,000)            |
| 44-INTEREST AND RENTAL INCOME   | (2,478,879)          | (2,514,216)          | (2,514,216)          | (2,514,216)          | (2,514,216)          |
| 45-INTERGOVERNMENTAL            | (258,570,285)        | (258,934,709)        | (258,946,773)        | (259,667,160)        | (259,667,160)        |
| 46-CHARGES FOR SERVICES         | (3,087,015)          | (3,182,444)          | (3,182,444)          | (3,182,444)          | (3,182,444)          |
| 47-REIMBURSEMENTS               | (121,624)            | (144,340)            | (144,340)            | (144,340)            | (144,340)            |
| 48-OTHER REVENUES               | (236,134)            | (345,650)            | (345,650)            | (345,650)            | (345,650)            |
| 53-OTHER FINANCING SOURCES      | (14,941,496)         | (16,554,137)         | (16,554,137)         | (16,554,137)         | (16,554,137)         |
| <b>Grand Total</b>              | <b>(567,758,310)</b> | <b>(575,911,752)</b> | <b>(583,491,742)</b> | <b>(590,132,874)</b> | <b>(600,404,232)</b> |

| Expenditure Category | FY2021 RECOMMENDED | FY2022 FORECAST    | FY2023 FORECAST    | FY2024 FORECAST    | FY2025 FORECAST    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| PAYROLL              | 111,782,390        | 114,769,886        | 116,199,842        | 117,516,111        | 118,897,926        |
| BENEFITS             | 93,770,946         | 100,477,374        | 102,440,446        | 105,901,461        | 110,541,077        |
| DEBT                 | 11,657,446         | 13,161,977         | 15,263,673         | 15,265,708         | 15,265,209         |
| LIBRARY              | 8,325,687          | 8,629,584          | 8,766,577          | 8,925,974          | 9,090,496          |
| MHIS                 | 3,167,436          | 3,283,047          | 3,329,076          | 3,375,864          | 3,423,424          |
| UTILITY              | 26,291,225         | 27,776,833         | 29,380,371         | 31,146,791         | 33,160,928         |
| OTHER                | 28,749,906         | 28,626,082         | 28,993,203         | 28,883,991         | 30,909,819         |
| EDUC                 | 284,013,274        | 284,013,274        | 284,013,274        | 284,013,274        | 284,013,274        |
| <b>Grand Total</b>   | <b>567,758,310</b> | <b>580,738,057</b> | <b>588,386,462</b> | <b>595,029,173</b> | <b>605,302,154</b> |

|                                   |   |             |             |             |             |
|-----------------------------------|---|-------------|-------------|-------------|-------------|
| Revenues and Expenditures, Net    | - | 4,826,305   | 4,894,720   | 4,896,299   | 4,897,921   |
| <b>Surplus (Deficit)</b>          | - | (4,826,305) | (4,894,720) | (4,896,299) | (4,897,921) |
| Efficiencies and Other Mitigation | 0 | 0           | 0           | 0           | 0           |

|                    |          |          |          |          |          |
|--------------------|----------|----------|----------|----------|----------|
| <b>Revised Gap</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|--------------------|----------|----------|----------|----------|----------|

Five-Year Outlook- Revenue Category

|  | FY2021 RECOMMENDED   | FY2022 FORECAST      | FY2023 FORECAST      | FY2024 FORECAST      | FY2025 FORECAST      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>41-TAXES</b>                        | <b>(281,967,014)</b> | <b>(287,720,003)</b> | <b>(295,224,667)</b> | <b>(301,081,517)</b> | <b>(311,288,341)</b> |
| CURRENT YEAR TAX LEVY                  | (272,347,014)        | (276,370,003)        | (283,874,667)        | (289,731,517)        | (299,938,341)        |
| INTEREST AND LIENS                     | (3,800,000)          | (4,500,000)          | (4,500,000)          | (4,500,000)          | (4,500,000)          |
| PRIOR YEAR LEVIES                      | (5,270,000)          | (6,250,000)          | (6,250,000)          | (6,250,000)          | (6,250,000)          |
| TAX LIEN SALES                         | (480,000)            | (500,000)            | (500,000)            | (500,000)            | (500,000)            |
| OTHER                                  | (70,000)             | (100,000)            | (100,000)            | (100,000)            | (100,000)            |
| <b>42-LICENSES AND PERMITS</b>         | <b>(6,161,581)</b>   | <b>(6,326,252)</b>   | <b>(6,389,515)</b>   | <b>(6,453,410)</b>   | <b>(6,517,944)</b>   |
| BUILDING PERMITS                       | (3,442,000)          | (3,636,000)          | (3,672,360)          | (3,709,084)          | (3,746,174)          |
| ELECTRICAL PERMITS                     | (797,665)            | (782,750)            | (790,578)            | (798,483)            | (806,468)            |
| FOOD & MILK DEALER LICENSES            | (299,727)            | (315,120)            | (318,271)            | (321,454)            | (324,668)            |
| MECHANICAL PERMITS                     | (800,000)            | (808,000)            | (816,080)            | (824,241)            | (832,483)            |
| PLUMBING PERMITS                       | (337,846)            | (328,250)            | (331,533)            | (334,848)            | (338,196)            |
| OTHER                                  | (484,343)            | (456,132)            | (460,693)            | (465,300)            | (469,953)            |
| <b>43-FINES FORFEITS AND PENALTIES</b> | <b>(194,282)</b>     | <b>(190,000)</b>     | <b>(190,000)</b>     | <b>(190,000)</b>     | <b>(190,000)</b>     |
| FALSE ALARM CITATIONS-POL&FIRE         | (185,000)            | (185,000)            | (185,000)            | (185,000)            | (185,000)            |
| LAPSED LICENSE/LATE FEE                | (7,100)              | (5,000)              | (5,000)              | (5,000)              | (5,000)              |
| OTHER                                  | (2,182)              | -                    | -                    | -                    | -                    |
| <b>44-INTEREST AND RENTAL INCOME</b>   | <b>(2,478,879)</b>   | <b>(2,514,216)</b>   | <b>(2,514,216)</b>   | <b>(2,514,216)</b>   | <b>(2,514,216)</b>   |
| BILLINGS FORGE                         | (20,428)             | (20,428)             | (20,428)             | (20,428)             | (20,428)             |
| CT CENTER FOR PERFORM ART              | (50,000)             | (50,000)             | (50,000)             | (50,000)             | (50,000)             |
| DELTAPRO - LANDFILL GAS                | -                    | (90,294)             | (90,294)             | (90,294)             | (90,294)             |
| INTEREST                               | (1,402,256)          | (1,400,000)          | (1,400,000)          | (1,400,000)          | (1,400,000)          |
| MIRA SOLAR REVENUE                     | -                    | (50,000)             | (50,000)             | (50,000)             | (50,000)             |
| RENT OF PROP-ALL OTHER                 | (114,780)            | (112,839)            | (112,839)            | (112,839)            | (112,839)            |
| RENTAL OF PARK PROPERTY                | (72,565)             | (70,000)             | (70,000)             | (70,000)             | (70,000)             |
| RENTAL OF PARKING LOTS                 | (600)                | (600)                | (600)                | (600)                | (600)                |
| RENTAL OF PROP-FLOOD COMM              | (148,560)            | (148,560)            | (148,560)            | (148,560)            | (148,560)            |
| RENTAL-525 MAIN STREET                 | (21,094)             | (21,094)             | (21,094)             | (21,094)             | (21,094)             |
| RENTS FROM TENANTS                     | (180,500)            | (161,257)            | (161,257)            | (161,257)            | (161,257)            |
| SHEPHERD PARK                          | (118,000)            | (118,000)            | (118,000)            | (118,000)            | (118,000)            |
| THE RICHARDSON BUILDING                | (313,952)            | (235,000)            | (235,000)            | (235,000)            | (235,000)            |
| UNDERWOOD TOWER PILOT                  | (36,144)             | (36,144)             | (36,144)             | (36,144)             | (36,144)             |
| OTHER                                  | -                    | -                    | -                    | -                    | -                    |
| <b>45-INTERGOVERNMENTAL</b>            | <b>(258,570,285)</b> | <b>(258,934,709)</b> | <b>(258,946,773)</b> | <b>(259,667,160)</b> | <b>(259,667,160)</b> |
| MUNICIPAL AID                          | (254,031,479)        | (254,285,642)        | (254,285,642)        | (254,285,642)        | (254,285,642)        |
| CAR TAX SUPPL MRSF REV SHARING         | (11,344,984)         | (11,597,120)         | (11,597,120)         | (11,597,120)         | (11,597,120)         |
| EDUCATION COST SHARING                 | (187,974,890)        | (187,974,890)        | (187,974,890)        | (187,974,890)        | (187,974,890)        |
| HIGHWAY GRANT                          | (1,190,578)          | (1,192,605)          | (1,192,605)          | (1,192,605)          | (1,192,605)          |
| MASHANTUCKET PEQUOT FUND               | (6,136,523)          | (6,136,523)          | (6,136,523)          | (6,136,523)          | (6,136,523)          |
| MRSA BONDED DISTRIBUTION GRANT         | (1,419,161)          | (1,419,161)          | (1,419,161)          | (1,419,161)          | (1,419,161)          |
| MRSF SELECT PILOT                      | (12,422,113)         | (12,422,113)         | (12,422,113)         | (12,422,113)         | (12,422,113)         |
| MUNICIPAL STABILIZATION GRANT          | (3,370,519)          | (3,370,519)          | (3,370,519)          | (3,370,519)          | (3,370,519)          |
| PRIV TAX EXEMPT PROPERTY               | (20,009,758)         | (20,009,758)         | (20,009,758)         | (20,009,758)         | (20,009,758)         |
| STATE OWNED PROPERTY                   | (10,162,953)         | (10,162,953)         | (10,162,953)         | (10,162,953)         | (10,162,953)         |
| OTHER MUNICIPAL AID                    | -                    | -                    | -                    | -                    | -                    |
| MUNICIPAL RESTRUCTURING FUNDS          | -                    | -                    | -                    | -                    | -                    |
| STATE CONTRACT ASSISTANCE              | -                    | -                    | -                    | -                    | -                    |
| OTHER STATE REVENUES                   | (103,029)            | (122,716)            | (122,716)            | (830,774)            | (830,774)            |
| BOND INT SUB ON SCH PROJ               | -                    | -                    | -                    | (46,613)             | (46,613)             |
| JUDICIAL BRANCH REV DISTRIB.           | (66,947)             | (76,000)             | (76,000)             | (76,000)             | (76,000)             |
| MANUFACTURERS' FACILITIES              | -                    | -                    | -                    | -                    | -                    |
| SCH BUILD GRT-SERIAL                   | -                    | -                    | -                    | (661,445)            | (661,445)            |
| VETERANS EXEMPTIONS                    | (36,082)             | (46,716)             | (46,716)             | (46,716)             | (46,716)             |
| PILOTS, MIRA & OTHER INTERGOVERNMENTAL | (4,432,477)          | (4,521,351)          | (4,533,415)          | (4,545,744)          | (4,545,744)          |
| DISABIL EXEMPT-SOC SEC                 | (6,569)              | (7,755)              | (7,755)              | (7,755)              | (7,755)              |
| GR REC TAX-PARI MUTUEL                 | (227,868)            | (250,000)            | (250,000)            | (250,000)            | (250,000)            |
| HEALTH&WELFARE-PRIV SCH                | (61,366)             | (61,366)             | (61,366)             | (61,366)             | (61,366)             |
| MATERIALS INNOVATION RECYCLING         | (1,500,000)          | (1,500,000)          | (1,500,000)          | (1,500,000)          | (1,500,000)          |
| PHONE ACCESS LN TAX SH                 | (481,772)            | (550,000)            | (550,000)            | (550,000)            | (550,000)            |
| PILOT CHURCH HOMES INC                 | (131,112)            | (131,112)            | (131,112)            | (131,112)            | (131,112)            |
| PILOT FOR CT CTR FOR PERF              | (410,779)            | (400,000)            | (400,000)            | (400,000)            | (400,000)            |
| PILOT FOR HARTFORD 21                  | (500,000)            | (500,000)            | (500,000)            | (500,000)            | (500,000)            |
| PILOT HARTFORD HILTON                  | (540,247)            | (548,354)            | (560,418)            | (572,747)            | (572,747)            |
| PILOT HARTFORD MARRIOTT                | (552,764)            | (552,764)            | (552,764)            | (552,764)            | (552,764)            |
| PILOT TRINITY COLLEGE                  | (20,000)             | (20,000)             | (20,000)             | (20,000)             | (20,000)             |
| OTHER                                  | (3,300)              | (5,000)              | (5,000)              | (5,000)              | (5,000)              |
| STATE REIMBURSEMENTS                   | (3,300)              | (5,000)              | (5,000)              | (5,000)              | (5,000)              |
| <b>46-CHARGES FOR SERVICES</b>         | <b>(3,087,015)</b>   | <b>(3,182,444)</b>   | <b>(3,182,444)</b>   | <b>(3,182,444)</b>   | <b>(3,182,444)</b>   |
| CONVEYANCE TAX                         | (1,240,916)          | (1,300,000)          | (1,300,000)          | (1,300,000)          | (1,300,000)          |
| FILING RECORD-CERTIF FEES              | (300,000)            | (300,000)            | (300,000)            | (300,000)            | (300,000)            |
| TRANSCRIPT OF RECORDS                  | (821,151)            | (839,250)            | (839,250)            | (839,250)            | (839,250)            |
| OTHER                                  | (724,948)            | (743,194)            | (743,194)            | (743,194)            | (743,194)            |
| <b>47-REIMBURSEMENTS</b>               | <b>(121,624)</b>     | <b>(144,340)</b>     | <b>(144,340)</b>     | <b>(144,340)</b>     | <b>(144,340)</b>     |
| ADVERTISING LOST DOGS                  | (453)                | (220)                | (220)                | (220)                | (220)                |
| ATM REIMBURSEMENT                      | (721)                | (1,475)              | (1,475)              | (1,475)              | (1,475)              |
| DOG ACCT-SALARY OF WARDEN              | (2,600)              | (2,600)              | (2,600)              | (2,600)              | (2,600)              |
| OTHER REIMBURSEMENTS                   | (3,000)              | (20,500)             | (20,500)             | (20,500)             | (20,500)             |
| PRIOR YEAR EXPEND REFUNDS              | -                    | (17,000)             | (17,000)             | (17,000)             | (17,000)             |
| REIMB FOR MEDICAID SERVICES            | (16,056)             | (22,000)             | (22,000)             | (22,000)             | (22,000)             |
| SECTION 8 MONITORING                   | (83,890)             | (65,545)             | (65,545)             | (65,545)             | (65,545)             |
| WORK COMP NORM TAX APPLIC              | -                    | -                    | -                    | -                    | -                    |
| OTHER                                  | (14,904)             | (15,000)             | (15,000)             | (15,000)             | (15,000)             |
| <b>48-OTHER REVENUES</b>               | <b>(236,134)</b>     | <b>(345,650)</b>     | <b>(345,650)</b>     | <b>(345,650)</b>     | <b>(345,650)</b>     |
| MISCELLANEOUS REVENUE                  | (189,124)            | (169,150)            | (169,150)            | (169,150)            | (169,150)            |
| OVER & SHORT ACCOUNT                   | (737)                | (1,500)              | (1,500)              | (1,500)              | (1,500)              |
| SALE CITY SURPLUS EQUIP                | (26,150)             | (60,000)             | (60,000)             | (60,000)             | (60,000)             |
| SALE OF DOGS                           | (5,993)              | (5,000)              | (5,000)              | (5,000)              | (5,000)              |
| SETTLEMENTS - OTHER                    | (3,000)              | (100,000)            | (100,000)            | (100,000)            | (100,000)            |
| OTHER                                  | (11,130)             | (10,000)             | (10,000)             | (10,000)             | (10,000)             |
| <b>53-OTHER FINANCING SOURCES</b>      | <b>(14,941,496)</b>  | <b>(16,554,137)</b>  | <b>(16,554,137)</b>  | <b>(16,554,137)</b>  | <b>(16,554,137)</b>  |
| CORPORATE CONTRIBUTION                 | (10,000,000)         | (10,000,000)         | (10,000,000)         | (10,000,000)         | (10,000,000)         |
| DOWNTOWN NORTH (DONO)                  | -                    | (993,500)            | (993,500)            | (993,500)            | (993,500)            |
| REVENUE FROM HTFD PKG AUTHY            | (2,076,496)          | (2,695,637)          | (2,695,637)          | (2,695,637)          | (2,695,637)          |
| SPECIAL POLICE SERVICES                | (2,750,000)          | (2,750,000)          | (2,750,000)          | (2,750,000)          | (2,750,000)          |
| OTHER                                  | (115,000)            | (115,000)            | (115,000)            | (115,000)            | (115,000)            |
| <b>Grand Total</b>                     | <b>(567,758,310)</b> | <b>(575,911,752)</b> | <b>(583,491,742)</b> | <b>(590,132,874)</b> | <b>(600,404,232)</b> |

**FY2021 Recommended Budget and FY2022-FY2025 Forecast Expenditures by Major Category**

| DESCRIPTION                  | FY2021 RECOMMENDED | FY2022 FORECAST    | FY2023 FORECAST    | FY2024 FORECAST    | FY2025 FORECAST    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>PAYROLL</b>               | <b>111,782,390</b> | <b>114,769,886</b> | <b>116,199,842</b> | <b>117,516,111</b> | <b>118,897,926</b> |
| FT                           | 95,765,442         | 98,590,069         | 99,855,346         | 101,005,107        | 102,218,563        |
| HOL                          | 2,404,357          | 2,440,422          | 2,477,029          | 2,514,184          | 2,551,897          |
| OT                           | 12,088,532         | 12,200,095         | 12,312,774         | 12,426,580         | 12,541,524         |
| PT                           | 1,524,059          | 1,539,300          | 1,554,693          | 1,570,240          | 1,585,942          |
| <b>BENEFITS</b>              | <b>93,770,946</b>  | <b>100,477,374</b> | <b>102,440,446</b> | <b>105,901,461</b> | <b>110,541,077</b> |
| 1HEALTH                      | 34,601,019         | 37,004,890         | 39,576,487         | 42,327,532         | 45,270,572         |
| 2MITIG                       | (1,000,000)        | (1,000,000)        | (1,000,000)        | (1,000,000)        | (1,000,000)        |
| 3PEN                         | 49,316,611         | 51,795,655         | 51,901,659         | 52,390,318         | 53,841,631         |
| 3PEN                         | 20,000             | 20,600             | 21,218             | 21,855             | 22,510             |
| 3PEN-CMERS                   | 2,035,993          | 2,095,437          | 2,155,823          | 2,218,846          | 2,283,743          |
| 3PEN-MERF                    | 43,653,000         | 45,722,000         | 45,767,000         | 46,192,000         | 47,577,760         |
| 3PEN-OTHER                   | 357,618            | 357,618            | 357,618            | 357,618            | 357,618            |
| 3PEN-PAYOUT                  | 3,250,000          | 3,600,000          | 3,600,000          | 3,600,000          | 3,600,000          |
| 4INSUR                       | 4,557,677          | 4,648,831          | 4,741,807          | 4,836,643          | 4,933,376          |
| CONCESSIONS                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>FRINGE REIMBURSEMENTS</b> | <b>(3,800,000)</b> | <b>(3,500,520)</b> | <b>(3,500,520)</b> | <b>(3,500,520)</b> | <b>(3,570,530)</b> |
| LIFE INSURANCE               | 315,652            | 325,122            | 334,875            | 344,921            | 355,269            |
| <b>OTHER BENEFITS</b>        | <b>4,414,719</b>   | <b>4,751,314</b>   | <b>4,811,603</b>   | <b>4,866,562</b>   | <b>5,012,559</b>   |
| SOC SEC                      | 4,144,719          | 4,473,214          | 4,525,160          | 4,571,526          | 4,708,672          |
| TUITION REIMBURSEMENT        | 20,000             | 20,600             | 21,218             | 21,855             | 22,510             |
| UNEMPLOY COMP                | 250,000            | 257,500            | 265,225            | 273,182            | 281,377            |
| WAGE                         | (88,482)           | 938,294            | 0                  | 0                  | 0                  |
| WORKERS COMP                 | 5,453,750          | 5,513,788          | 5,574,535          | 5,636,003          | 5,698,200          |
| <b>DEBT</b>                  | <b>11,657,446</b>  | <b>13,161,977</b>  | <b>15,263,673</b>  | <b>15,265,708</b>  | <b>15,265,209</b>  |
| DEBT                         | 11,657,446         | 13,161,977         | 15,263,673         | 15,265,708         | 15,265,209         |
| CLEAN WATER                  | 115,584            | 115,583            | 115,583            | 115,583            | 115,583            |
| DONO                         | 4,644,950          | 4,647,544          | 4,647,263          | 4,647,281          | 4,644,725          |
| GILOT                        | 96,912             | 98,850             | 100,827            | 102,844            | 104,901            |
| PAY GO CAPEX                 | 6,800,000          | 8,300,000          | 10,400,000         | 10,400,000         | 10,400,000         |
| <b>LIBRARY</b>               | <b>8,325,687</b>   | <b>8,629,584</b>   | <b>8,766,577</b>   | <b>8,925,974</b>   | <b>9,090,496</b>   |
| MHIS                         | 3,167,436          | 3,283,047          | 3,329,076          | 3,375,864          | 3,423,424          |
| UTILITY                      | 26,291,225         | 27,776,833         | 29,380,371         | 31,146,791         | 33,160,928         |
| OTHER                        | 28,749,906         | 28,626,082         | 28,993,203         | 28,883,991         | 30,909,819         |
| EDUC                         | 284,013,274        | 284,013,274        | 284,013,274        | 284,013,274        | 284,013,274        |
| <b>Grand Total</b>           | <b>567,758,310</b> | <b>580,738,057</b> | <b>588,386,462</b> | <b>595,029,173</b> | <b>605,302,154</b> |

**FY2021 Recommended Budget and FY2022-FY2025 Forecast Expenditures by Department**

| DESCRIPTION                          | FY2021 RECOMMENDED | FY2022 FORECAST    | FY2023 FORECAST    | FY2024 FORECAST    | FY2025 FORECAST    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 00111 MAYOR'S OFFICE                 | 603,584            | 603,814            | 604,045            | 604,278            | 604,513            |
| 00112 COURT OF COMMON COUNCIL        | 509,815            | 511,266            | 512,731            | 514,210            | 515,703            |
| 00113 TREASURER                      | 487,540            | 492,353            | 497,217            | 502,133            | 507,099            |
| 00114 REGISTRARS OF VOTERS           | 472,452            | 473,830            | 475,215            | 476,606            | 478,005            |
| 00116 CORPORATION COUNSEL            | 1,554,808          | 1,555,526          | 1,556,256          | 1,556,999          | 1,557,755          |
| 00117 TOWN & CITY CLERK              | 793,100            | 799,239            | 805,428            | 811,665            | 817,952            |
| 00118 INTERNAL AUDIT                 | 510,567            | 513,741            | 516,935            | 520,149            | 523,382            |
| 00119 CHIEF OPERATING OFFICER        | 1,366,789          | 1,371,362          | 1,375,952          | 1,380,561          | 1,385,187          |
| 00122 METRO HARTFORD INNOVATION SERV | 3,167,436          | 3,283,047          | 3,329,076          | 3,375,864          | 3,423,424          |
| 00123 FINANCE                        | 3,609,199          | 3,648,221          | 3,687,678          | 3,727,573          | 3,767,912          |
| 00125 HUMAN RESOURCES                | 1,459,364          | 1,464,610          | 1,469,895          | 1,475,217          | 1,480,578          |
| 00128 OFFICE OF MANAGEMENT & BUDGET  | 1,199,258          | 1,202,625          | 1,206,002          | 1,209,390          | 1,212,788          |
| 00132 CHILDREN FAMILY RECREATION     | 3,421,785          | 3,434,492          | 3,447,307          | 3,460,230          | 3,473,263          |
| 00211 FIRE                           | 35,345,057         | 36,878,252         | 37,438,744         | 38,007,975         | 38,586,084         |
| 00212 POLICE                         | 45,948,288         | 47,186,511         | 47,838,328         | 48,366,147         | 48,949,056         |
| 00213 EMERGENCY SERVICES & TELECOMMU | 3,904,021          | 3,938,681          | 3,973,683          | 4,009,032          | 4,044,730          |
| 00311 PUBLIC WORKS                   | 16,032,382         | 16,153,566         | 16,275,764         | 16,398,985         | 16,523,239         |
| 00420 DEVELOPMENT SERVICES           | 4,223,699          | 4,264,988          | 4,306,683          | 4,348,788          | 4,391,306          |
| 00520 HEALTH AND HUMAN SERVICES      | 5,017,218          | 5,056,158          | 5,095,505          | 5,135,263          | 5,175,436          |
| 00711 EDUCATION                      | 284,013,274        | 284,013,274        | 284,013,274        | 284,013,274        | 284,013,274        |
| 00721 HARTFORD PUBLIC LIBRARY        | 8,325,687          | 8,629,584          | 8,766,577          | 8,925,974          | 9,090,496          |
| 00820 BENEFITS & INSURANCES          | 93,770,946         | 100,477,374        | 102,440,446        | 105,901,461        | 110,541,077        |
| 00821 DEBT SERVICE                   | 11,657,446         | 13,161,977         | 15,263,673         | 15,265,708         | 15,265,209         |
| 00822 NON OP DEPT EXPENDITURES       | 40,364,595         | 41,623,565         | 43,490,048         | 45,041,692         | 48,974,684         |
| <b>Grand Total</b>                   | <b>567,758,310</b> | <b>580,738,057</b> | <b>588,386,462</b> | <b>595,029,173</b> | <b>605,302,154</b> |



**FY2021 Recommended Budget and FY2022-FY2025 Forecast Amounts by Non-Operating Departments**

| DESCRIPTION                                     | FY2021 RECOMMENDED | FY2022 FORECAST   | FY2023 FORECAST   | FY2024 FORECAST   | FY2025 FORECAST   |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>00822 NON OP DEPT EXPENDITURES</b>           | <b>40,364,595</b>  | <b>41,623,565</b> | <b>43,490,048</b> | <b>45,041,692</b> | <b>48,974,684</b> |
| <b>822002 PAYMENT FOR COMMUNITY IMPACT</b>      | <b>79,371</b>      | <b>79,371</b>     | <b>79,371</b>     | <b>79,371</b>     | <b>79,371</b>     |
| 589232 PUBLIC TV AND MEDIA                      | 54,371             | 54,371            | 54,371            | 54,371            | 54,371            |
| 589271 CIVIC ENGAGEMENT                         | 25,000             | 25,000            | 25,000            | 25,000            | 25,000            |
| <b>822003 VEHICLES AND EQUIPMENT &amp; TECH</b> | <b>3,462,974</b>   | <b>3,439,174</b>  | <b>2,996,586</b>  | <b>2,444,909</b>  | <b>3,220,746</b>  |
| 573038 BODY CAMERAS - CEW'S                     | 231,790            | 231,790           | 231,790           | 231,790           | 231,790           |
| 573040 IN-CAR CAMERAS                           | 39,900             | 39,900            | 39,900            | 39,900            | 39,900            |
| 573044 CAMERA MAINTENANCE                       | 95,000             | 95,000            | 95,000            | 95,000            | 95,000            |
| 577320 EXISTING LEASES                          | 1,358,994          | 658,979           | 551,677           | 0                 | 0                 |
| 577321 NEW LEASES AND PURCHASES                 | 1,737,290          | 2,413,505         | 2,078,219         | 2,078,219         | 2,854,056         |
| <b>822004 PAYMENT TO GOVT AGENCY</b>            | <b>77,964</b>      | <b>77,964</b>     | <b>77,964</b>     | <b>77,964</b>     | <b>77,964</b>     |
| 589228 GRT HTFD TRANSIT DISTRICT                | 19,964             | 19,964            | 19,964            | 19,964            | 19,964            |
| 589229 PROBATE COURT                            | 58,000             | 58,000            | 58,000            | 58,000            | 58,000            |
| <b>822005 LEASE PAYMENTS</b>                    | <b>2,041,103</b>   | <b>2,101,678</b>  | <b>2,164,252</b>  | <b>2,228,894</b>  | <b>2,295,675</b>  |
| 544003 RENTAL 250 & 260 CONSTITUTION            | 1,531,853          | 1,585,468         | 1,640,959         | 1,698,393         | 1,757,837         |
| 544004 RENTAL OF OFFICES                        | 235,000            | 239,700           | 244,494           | 249,384           | 254,372           |
| 544024 COPIER MACHINE                           | 215,000            | 216,075           | 217,155           | 218,241           | 219,332           |
| 590054 PARKING GARAGE EXPENSES                  | 59,250             | 60,435            | 61,644            | 62,877            | 64,134            |
| <b>822006 PAY OUTSIDE AGENCIES &amp; OTHERS</b> | <b>4,508,638</b>   | <b>4,191,225</b>  | <b>4,778,563</b>  | <b>4,993,535</b>  | <b>6,010,764</b>  |
| 534028 STAFF TRAINING SERVICES                  | 70,000             | 70,000            | 70,000            | 70,000            | 70,000            |
| 534098 OTHER TECH & PROF SERVICE                | 35,000             | 35,000            | 35,000            | 35,000            | 35,000            |
| 543000 REPAIRS AND MAINTENANCE                  | 425,000            | 427,125           | 429,261           | 431,407           | 433,564           |
| 544202 ELECTIONS EXPENSES                       | 297,471            | 230,000           | 230,000           | 467,378           | 469,715           |
| 554000 ADVERTISING                              | 19,000             | 19,095            | 19,190            | 19,286            | 19,383            |
| 555098 DOCUMENT CONVERSION                      | 73,232             | 73,598            | 73,966            | 74,336            | 74,708            |
| 588999 CONTINGENCY FUND                         | 2,770,935          | 2,506,847         | 3,079,795         | 3,042,749         | 4,042,749         |
| 589254 SINGLE AUDIT FIN SVCS                    | 185,000            | 188,700           | 192,474           | 196,323           | 200,250           |
| 589256 TENS                                     | 393,000            | 400,860           | 408,877           | 417,055           | 425,396           |
| 589370 MARB EXPENSES                            | -                  | -                 | -                 | -                 | -                 |
| 599060 GOLF ENTERPRISE                          | 240,000            | 240,000           | 240,000           | 240,000           | 240,000           |
| <b>822007 CLIENT SERVER TECHNOLOGY</b>          | <b>275,000</b>     | <b>275,000</b>    | <b>275,000</b>    | <b>275,000</b>    | <b>275,000</b>    |
| 534098 OTHER TECH & PROF SERVICE                | 275,000            | 275,000           | 275,000           | 275,000           | 275,000           |
| <b>822008 FUEL UTILITY &amp; TIP FEE PMT</b>    | <b>26,291,225</b>  | <b>27,776,833</b> | <b>29,380,371</b> | <b>31,146,791</b> | <b>33,160,928</b> |
| 534070 CONTRACT CONSULTANT SERV                 | 150,000            | 150,750           | 151,504           | 152,261           | 153,023           |
| 534098 OTHER TECH & PROF SERVICE                | 249,000            | 249,000           | 249,000           | 249,000           | 249,000           |
| 562000 ELECTRICITY                              | 3,635,000          | 3,717,006         | 3,788,075         | 3,888,118         | 4,037,227         |
| 562024 PIPED HEAT & A/C                         | 790,000            | 795,159           | 817,972           | 855,263           | 923,633           |
| 562028 FUEL OIL HEATING                         | 2,500              | 2,513             | 2,503             | 2,521             | 2,502             |
| 562600 PIPED GAS                                | 750,000            | 754,898           | 776,556           | 811,959           | 876,867           |
| 562625 GASOLINE                                 | 891,000            | 913,551           | 932,005           | 940,561           | 972,775           |
| 562627 DIESEL FUEL                              | 396,000            | 412,287           | 424,747           | 442,272           | 455,005           |
| 562923 WATER                                    | 1,817,000          | 1,907,850         | 2,003,243         | 2,103,405         | 2,208,575         |
| 566230 ENERGY EFFICIENCY                        | -                  | -                 | -                 | -                 | -                 |
| 566263 FUEL CELL LEASE                          | 270,000            | 270,000           | 270,000           | 270,000           | 270,000           |
| 589226 METROPOLITAN DISTRICT                    | 13,367,100         | 14,329,531        | 15,361,257        | 16,467,268        | 17,652,911        |
| 589231 HARTFORD HOUSING AUTHORITY               | 20,000             | 20,600            | 21,218            | 21,855            | 22,510            |
| 590050 OTHER DISPOSAL FEES                      | 1,258,625          | 1,283,798         | 1,309,473         | 1,335,663         | 1,362,376         |
| 590053 TIPPING FEES (CRRRA)                     | 2,695,000          | 2,969,890         | 3,272,819         | 3,606,646         | 3,974,524         |
| <b>822009 LEGAL EXPENSES AND SETTLEMNTS</b>     | <b>3,395,000</b>   | <b>3,449,000</b>  | <b>3,504,620</b>  | <b>3,561,909</b>  | <b>3,620,916</b>  |
| 534010 LEGAL SERVICES                           | 1,800,000          | 1,854,000         | 1,909,620         | 1,966,909         | 2,025,916         |
| 589371 SETTLEMENTS                              | 1,000,000          | 1,000,000         | 1,000,000         | 1,000,000         | 1,000,000         |
| 589372 TAX APPEAL                               | 75,000             | 75,000            | 75,000            | 75,000            | 75,000            |
| 589373 PY TAX REFUNDS                           | 400,000            | 400,000           | 400,000           | 400,000           | 400,000           |
| 590040 FEES-CRT RECORD LICEN INS                | 120,000            | 120,000           | 120,000           | 120,000           | 120,000           |
| <b>822013 ADVOCACY</b>                          | <b>233,320</b>     | <b>233,320</b>    | <b>233,320</b>    | <b>233,320</b>    | <b>233,320</b>    |
| 589227 CAP REG COUN OF GOVERN                   | 88,571             | 88,571            | 88,571            | 88,571            | 88,571            |
| 589245 CCM                                      | 84,749             | 84,749            | 84,749            | 84,749            | 84,749            |
| 589252 LEGISLATIVE SVCS                         | 60,000             | 60,000            | 60,000            | 60,000            | 60,000            |
| <b>Grand Total</b>                              | <b>40,364,595</b>  | <b>41,623,565</b> | <b>43,490,048</b> | <b>45,041,692</b> | <b>48,974,684</b> |

**CITY OF HARTFORD**  
**REVENUE AND EXPENDITURE INITIATIVES**  
**Updated (02/20/2020)**

**REVENUE ENHANCEMENT**

**Development Initiatives; Mayor Bronin Verbal Update:**

- Pearl Street buildings
- Downtown North
- Bushnell Square
- Park and Main
- MIRA Facility Redevelopment
- MIRA/South Meadows RFP
- Westbrook Village
- Bowles Park
- Homestead Avenue Site
- Opportunity Zone Investment

**Other General Property Tax Initiatives**

- Tenant Recruitment – market vibrant city / raise property values; Mayor Bronin Verbal Update.

**Other Tax Collection Efforts (\$300K-\$500K)**

- Tax Deed Sales for Residential and Commercial
  - **2/19/20 - Update on Tax Deed Sales** - The City's next tax deed sale is scheduled for Saturday May 16, 2020. This deed sale focuses on primarily vacant land and top delinquent properties throughout the City. There is a total of 61 properties and to date 3 properties redeemed for a total of \$481,000. Of the remaining properties, some will be retained by the City if the owners do not redeem and we project the redemption or sale of another \$650,000. We are exploring a FY2021 tax deed sales focused on delinquent rental properties.
  - The City held its first tax deed sale in several years in April 2019. The results from the sale resulted in the redemption of 5 properties in the amount of \$159,000, the sale of 8 properties in the amount of \$304,000, and the City took ownership of 23 properties. The City is planning another sale for FY2020 with a focus on delinquent vacant properties and top delinquent properties within the City followed by a follow up sale on delinquent rental property within the City.
- Motor Vehicles – License Plate Scanning & Compliance Initiative
  - **2/19/20 – Update on MTS billing and collections** – The tax collection office is seeing a trend in MTS billings of about \$100,000 per month with a 15% collection rate to date. For FY2020, we anticipate a total of \$1.6m in billings at a 15% collection rate resulting in approximately \$240,000. By agreement, our vendor gets 50% of collections resulting in an additional \$120,000 in tax revenues for FY2020.

- The City contracted with a consultant to address non-registered or improperly registered vehicles within the City. This compliance initiative has resulted in additional assessments in FY2019 of \$103,912 and \$1,020,956 in FY2020. The consultant spent a majority of time in FY2019 investigating, and those investigations resulted in numerous bills being sent in October and December of 2019. The City, to date, has increased assessments by \$19m and has billed \$1.1m to non-compliant tax payers.
- Personal Property Audits – Use accountants during low-season to assist with prep of the personal property audits. Audits can only be done by a certified auditor/assessor. Increase the volume of audits conducted annually.
  - **2/19/20 – Update to use of Accountants** - Finance has determined that there is no need to use Accountants during low season to assist. The timing between the 2 divisions does not line up appropriately. Also, Assessment hired a full-time employee who is now routinely managing the personal property audit process. This item should be removed from the list.
  - The Assessor’s office sent 48 audit notices last year auditing 2015, 2016 and 2017 Grand List personal property assessments. Nineteen taxpayers complied and sent us their financial records. Twenty-four non-compliant businesses were physically inspected. To date, the Assessor’s office completed the audits and sent preliminary notification to all of the businesses. Six audits have been finalized and corrected in the tax software. In total, \$1.5m was added to the 2015, 2016 and 2017 Grand Lists resulting in \$111,000 in tax revenues. The City identified 26 businesses for audit so far for FY2020. We anticipate this number to increase as we will not kick off FY2020 until the last quarter of FY2020.
  - **2/19/20 - Update to Personal Property Audits** – The Assessor’s office will be mailing out 26 audit notices shortly for the FY2020 fiscal year auditing 2016, 2017, and 2018 grand lists. There is no way to estimate additional tax revenue at this time. This initiative should be viewed more as a compliance initiative versus a revenue initiative. The goal of this initiative is to ensure that the personal property grand list is as accurate as possible for the Tax Collector and is now part of the Assessor’s office ongoing operations.
- Personal Property Collection efforts – Use Alias Tax Warrants
  - **2/19/20 – Update to Use of Alias Tax Warrants** – The City went to RFP and just signed into contract with a new collection agency. Unlike our previous collection agency, the new vendor will follow through with tax collections to the court system if necessary. The City’s use of alias tax warrants is not being required at this time as we get situated with a new collection agency and process. However, the City is willing to use alias tax warrants as a collection tool on an as needed basis.
  - The City identified the use of Alias Tax Warrants as a collection tool for Personal Property taxes. However, the first focus was to review all delinquent accounts to ensure that the taxes due were collectible. The Tax Collector’s collection agency researched the top delinquent taxpayers which was shared with the Assessor’s office. Simultaneously, the Assessor reviewed accounts that had not declared their holdings to the assessor’s office for multiple years. This is a time consuming and on-going process but needed to be done before the City started more strenuous collection procedures. The Assessor’s office reviewed 2,730 businesses totaling 8,018 accounts spanning multiple years. Of the 2,730 businesses, the City believes only 950 are still active. The Assessor removed 617 businesses that no longer exist from the list and we continue to research the balance.
  - The Tax Collector, through the above-mentioned project, identified \$5.8m as uncollectible and proceeded to suspend these accounts in FY2018 and FY2019. The ongoing review of outstanding personal property taxes will continue to be a collaborative effort among the

#### Tax Collector and Tax Assessor divisions

- Residential – Apartment to Condo Conversion Legislation – assisting with mitigating the revenue loss
  - **2/19/20 - Update to Condo Conversions** – This item should be removed from the list as there will be no further material updates.
  - The 2018 legislative change regarding apartment to condominium conversions where condominiums are taxed as the residential ratio addressed the high number of conversions the City experienced. Seventy conversions were filed the before July 1, 2018 deadline per the legislation. In 2019, the City had only four properties file condominium declarations.
- Personal Property – Assessors inventory city for construction vehicles not on grand list (Example: there is a visible crane for example)
  - **2/19/20 Update to Construction Vehicles** – Any vehicles discovered during the summer/fall of 2019 were added to the 2019 Grand list finalized January 31, 2020. There was a 6.6% or \$50m in assessed value increase in the personal property category due in part to this initiative, personal property audits, new businesses, canvassing City businesses, and renovations to 2 large insurance companies located in the City. This initiative is now part of the Tax Assessor’s ongoing operations.
  - Due to additions in headcount in the Assessor’s office over the recent years, the City began canvassing major arteries this past year, a project that the Assessor’s office has not been able to accomplish for at least 15 years. As part of canvassing, the Assessor’s office inspected the major construction sites and catalogued all observed equipment. The Finance department also coordinated with the field inspector from its Contract Compliance division to report in any new construction sites to the Assessor’s office. It is too early to quantify the results of that effort because the construction companies’ declarations are still in review now for the 2019 Grand List to be finalized at the end of January.
- Personal Property – Feet on the Street Initiative – identify business in existence not on our grand list
  - See Personal Property above

#### Licenses and Permits

- **Development Services new proposed fees (\$300K-\$500K)**
  - The Residential Rental Licensing Program, mandated under the revisions to Chapter 18 of the Municipal Code, effective Nov. 1, 2019.

Due to the fee updates, policy changes and new ordinances we project additional revenues \$300,000.00 – \$500,000.00 annually. (If we assume that some portion of units (we’ll estimate 20%) will not comply initially. Thus, high fines for failure to register will be imposed.)

- Please see attached: The Public Notice dated 8/6/18 outlining all of the changes in fees. The excel worksheet shows the old permit fees compared to the new and what the % increase is.
- Fee Task Force in FY2019 for remainder of fees
  - The task force completed the changes in permit/planning and zoning fees in the increase for 8/6/2018.
- Review of Permitting Process – Require copy of contract, signed by owner. Affidavit signed by

owner and contractor.

- Completed. Please see attached.
- Construction work completed without permits – increase fines and means to recoup funds and costs after the fact. Increase penalty fee where construction occurs without a permit.
  - Completed. Please see attach referencing State Building Code sections and corresponding forms. The State’s position is that municipalities are NOT to impose an additional fee for work without permits, since we have a Penalty for violating the code set forth in State Statute. See section 29-254a.
- City’s Contract compliance to confirm that permits have been pulled.
  - Completed. Please see attached.

#### **Revenue from Money and Property**

- Review of City Leases and Revenue Schedule in context with dates of expiration.
  - The City has twenty-four (24) leases - three (3) billed once a year and twenty-one monthly. Three (3) lease agreement on the month to month basis and two (2) in a renewal process. All other up to date.

#### **Charges for Services**

- Review of Fees not set by statute
  - Public Works has nothing to report. The department hopes to have a discussion with the new Council on Solid Waste fees. Engineering has nothing in action regarding permit fees at this time.
  - HHS: Fees and Charges for Services set by City Statute
- Higher Recreation fees for non-residents / general recreation fee Increases
  - All Recreation fees are set by Ordinance.
  - Families, Children, Youth & Recreation have discussed the potential for membership fees for non-residents and pay what you want pricing for advanced recreation programming; however, if that moves forward, it is some ways off and no pricing model has yet been finalized.

#### **Other Revenues**

- **Private Duty Jobs** – review of fees and review to allocate the full cost of the PJs (fringes, cost of car, etc.) **(\$250K-\$450K)**
  - The fees have been reviewed and there are no changes as of now. The collections have been improved in FY2019 from FY2018. The addition of an online payment option is projected to increase the collection rate for FY2020. While there was an increase in fringe rate (by 1.24 in FY2019), these costs were offset by the improved collection rate (by 3.83 % in FY2019).
- Increase fee and regulations of utility cuts in paved surfaces
- Additional User Fees - Review of services provided by departments at a micro-level to determine if there are services we are not charging for.
  - Public Works has nothing to report. Engineering has nothing in action regarding permit fees at this time.
  - HHS: Set by Statute

## **EXPENDITURE SAVINGS INITIATIVES**

### **School/City/Library Service Partnership and Sharing**

- Print Shop
- Human Resources / Payroll
- Purchasing / Procurement
  - There were internal discussions on joint services between the City and Hartford Public Schools and it was determined that the City would need assistance to see if this avenue is worth pursuing. There was a presentation from Blum Shapiro Consulting on joint services. After the presentation, the City posted an RFI to determine what other companies consult on assisting with this type of consolidation. The City only received one response from the RFI so Procurement is currently drafting a stronger more detailed scope of service and will go to RFP shortly.
- Risk Management
- Facility Management
- Site and Snow Maintenance

### **Regional Cooperation and Service Sharing**

- Health Services (Regional Health District)
  - Health Services (Regional Health District): Creating a regional health district would negatively impact the citizens of the city of Hartford. Hartford's citizens face a myriad of challenges that would be masked under a regional health district. Our STD/I rate, teen pregnancy and birth rates, poverty rates, etc. would be lower if we are looking at aggregated data across multiple cities/towns. This would potentially make it harder to 'make the case' for grant programs that are based on the health district's data. While there are ways around this, a regional health district would not necessarily concentrate the services in the area of greatest need potentially forcing our residents to travel farther to receive services further complicating health outcomes.
- Other Public Services
  - None that HHS are aware of.

### **Future Union Negotiations; Mayor Bronin Verbal Updates**

## Benefits

- Dependent Eligibility Audit; Mayor Bronin verbal update.
- **Workers Compensation Reduction Strategies: (\$75K-\$200K)**
  - The City's new Risk Manager has seen over the last 2.5 weeks that there is an opportunity for WC reduction with safety training and signage. To reduce slip and fall claims, the City needs to hold our contractors – like those who keep our parking lots and sidewalks safe – accountable during winter weather events as well as provide support to DPW in the prioritization of sidewalk repairs. Both of these would help reduce both WC and Liability claims.
  - Having a PMA work comp representative being on site at 253 High St on Tuesdays and Thursdays has been a massive success. The Fire Department feedback has been positive and claims are being processed more efficiently. It is suggested that the City expand this offering - allowing the PMA representative to visit other FD locations and perhaps loop in PD, DPW, and/or any other department with a high claim count or severity.
  - The City is in contact with one of our carriers, Safety National, in regards to their online resources including:
    - Safety Essentials Online
    - Workers' Comp Kit
    - Safety Training Source
    - Safety Emergency Responder Vehicle Education
  - Expand light duty program: Please response below
  - Expand light-duty opportunities to assist with return to work
    - The City is working with HD Segur to identify and utilize the risk management resources and services that they offer at no additional cost to the city. Specifically, Risk Management has asked for additional information on these offerings:
      - Return-To-Work Programs
      - Fleet and Driver Safety Programs
      - Worksite Hazard Assessment Services
  - Continued Training
    - In regards to training, Risk Management has begun to enlist the assistance of our existing resources at our broker, HD Segur and our carrier, Safety National. Safety National is offering the City a \$12,500 budget to use towards in person training. All of this should be used for WC reduction strategies.
    - Risk Management has asked for additional information on these Trainings:
      - Preventing Sprains and Strains/Back Injury with Safe Lifting Techniques
      - Preventing Slips, Trips and Falls
      - OSHA/Regulatory Compliance (Ex. Asbestos Awareness, Personal Protective Equipment, etc.)
      - Worker Safety (Ex. Ladder safety, forklift, etc.)

## Other Non-Personnel

- Rightsizing the City Fleet
  - The City's Acting COO has reviewed the vehicle assignments to all City Departments and controls the inventory. Public Works, PD and Acting COO are working on a vehicle replacement plan for PD vehicles. Public Works has proposed a plan for our fleet.

- **Strengthening Golf Course Enterprise Operations (\$150K-240K)**
  - Golf operations have continued to stabilize, with our more accurate budget projections implemented last spring resulting in both Goodwin and Keney either hitting or exceeding projections for rounds played and revenue. While FY19 ended significantly in the red, it initially appears that we are currently running an approximately \$100k profit for FY20 to date, which I believe is a function of us “right-sizing” our projected revenues with expenses. The City plans to hold a meeting on Monday, December 16th with DPW, CT PGA, and Finance department staff to review our financial status and begin the process of developing the outline for the FY21 budget so it is approved and in place before June 30, 2020.
- Expanded Use of Technology
  - Rolled out Mobile technology with 4G connectivity, through the use of updated technology and mobile devices, housing and building inspectors are better prepared to work in the field and at the office.
  - Currently transitioning the city’s Internet from a 300MB internet connection to a 1GB fiber connection to provide employees with quicker access to city systems which will allow them to provide to better service to citizens.
  - Leveraged the Tyler MUNIS Planned Annual Continuing Education (PACE) program to utilize ongoing education to train city staff on new features and functions as they become available, ensuring out Tyler financial system continues to meet the evolving needs of the city/schools.
  - Upgraded and consolidated the City’s camera system to a single platform, which cut back on the complexities of a multivendor environment, offering the city less expensive, easier to manage and more scalable, robust Camera infrastructure.
- Lean Process Evaluation / Additional Service Efficiencies
- Reduction in Leased Spaces (Constitution Plaza Year 5)
  - The City leases space in 250 and 260 Constitution Plaza that houses the Treasurer’s Office, Development Services, Probate Court, and most MHIS office space. In the amended lease that became effective at the beginning of FY2018 and expires at the end of FY2028, the City reduced the space it occupies from 80,346 rentable square feet (RSF) to 47,954 RSF, which is a 40.3% reduction.
  - The amended lease also includes an option for the City to cancel the lease after 2/28/23 if it meets several conditions, including the stipulations that it provide at least 12 months advance notice of its plans to cancel the lease and the City relocate its personnel and effects from the Constitution Plaza space to space owned by the City. Before executing the amended lease, the City had assessed the space it owned and the potential for relocating Constitution Plaza-based personnel and their effects to it. The City concluded that sufficient suitable space was not available.
  - As of the end of November 2019, tenant improvements (i.e., renovations) in the Constitution Plaza space occupied by the City that were stipulated in the amended lease are still underway, with their completion expected by the end of March 2020. After this work has been completed and the City has consolidated its personnel and effects in the significantly smaller space, it will have a better idea of the amount of space it will need if it relocates to City-owned space. No additional City-owned space that could potentially house these personnel has yet been identified and no new studies of refitting previously considered City-owned space for this purpose have been undertaken since the lease was executed.



- **Energy Efficiency Opportunities** – Continue transition to LED lights, performance incentive contracts with Eversource **(\$300K-\$375K)**
  - **Energy Efficiency Projects.** DPW staff have completed its streetlights upgrade to LEDs. In addition, there are more projects related to park and interior lighting in five facilities: City Hall, the Department of Public Works, Public Safety Complex, SAND Elementary. City staff anticipate energy savings from the interior lighting projects to be approximately 660,000 kWh with total annual estimated savings of about \$127,400. The Office of Sustainability aims for an 18% reduction in our energy use related to lighting at these buildings as the result of these projects. DPW has also completed an engineering study at the Public Safety Complex which, if implemented, would result in an additional estimated 297,000 kWh savings and 24,000 CCF natural gas savings – total annual estimated savings of \$63,000, reducing on site energy consumption by approximately 10%. This project could have a payback as low as 2 years (after considering the Eversource and CNG incentives).
  - **Financial Mechanisms for Savings.** The City has new virtual net metering and demand response agreements that will also save money. Demand response enables the City to register new generating assets with renewable energy capacity with the grid operator for demand response program credits. The credits associated with the fuel cell at Parkville amount to approximately \$15,000 to \$25,000 per year, for the useful operational life of the unit. Virtual Net Metering (VNM) is a state-enabled program that allows the City to purchase discounted utility bill credits associated with solar installations. The City executed its first 20-Year VNM Agreement in June 2018 that provides approximately \$30,000 VNM on-bill credits annually. Another VNM Agreement has not yet been finalized, however, if executed, could provide an additional \$150,000 VNM credits annually. In total, the City projects up to \$3.6 Million over the next 20 years with both new and existing financial agreements.
  - **Lead by Example.** The City is organizing an energy challenge with the utilities, local nonprofits and residents related to measuring and reducing energy use. The City team is taking a “Lead by Example” approach to this effort, ensuring that our own facilities are benchmarked – with performance over time measured and improved.”