

City of Hartford

FY2023-FY2027 Five-Year Outlook to the Municipal Accountability Review Board



Meeting date: April 28, 2022

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GENERAL FUND EXPENDITURE AND REVENUE FORECAST ASSUMPTIONS FISCAL YEARS 2023 THROUGH 2027

The Five-Year Financial Forecast (Forecast) for the City of Hartford (City) spans fiscal years (FY) 2023 to 2027. The purpose of the Forecast is to help make informed budgetary and operational decisions by anticipating the future of the City's General Fund revenues and expenditures, and highlighting anticipated fiscal risks and opportunities. The Forecast surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision-making regarding operational and capital improvement resources. As such, this Forecast should be used as a management and planning tool and be amended annually. It is also important to note that the Court of Common Council is mandated by Charter to adopt a balanced budget. Therefore, any out-year projections indicating a budget deficit will require adjustments prior to budget adoption.

General Property Taxes are a major source of revenue for the City. The tax revenue projection for the FY2023-FY2027 budget contains the following assumptions:

- Decreased mill rate from 74.29 to 68.95 for all property types, except for Motor Vehicles, which are at a decreased rate of 29 mills, down from 45 mills, effective in FY2023 and forecasted through FY2027, consistent with current State law
- Increase of 15.51% in the 2021 Grand List for FY2023 based on the revaluation completed in December 2021, and a 1.5% annual growth for FY2024-FY2027
- Tax collection rate of 95.78% based on the average of three previous fiscal years (96.05% in FY2019, 95.11% in FY2020, and 96.18% in FY2021 from the City's ACFR - Annual Comprehensive Financial Report)
- Relatively static level of tax abatements

Licenses and Permits revenues reflects a steady stream of income based upon no anticipated increases to housing, licenses, inspections, land use, and other fees. Although there are various property developments in progress it is assumed the amount of developments will remain steady in the coming years.

Fines, Forfeits and Penalties, primarily comprised of False Alarm Fine revenue, are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Revenue from the Use of Money and Property primarily consists of rental/lease and short-term investment income. It is projected that this category will remain constant through FY2027 based on trends during FY2022.

Intergovernmental Revenue is a major source of revenue to the City. The City's revenue forecast assumes an increase in municipal aid revenues from the State of Connecticut based upon the FY2023 Governor's Proposed Budget. This increase is predominantly due to an increase in the State PILOT funds and the Motor Vehicle Reimbursement funding due to the State law change from a cap of 45 mills to 29 mills assumed in FY2023 through FY2027. The City relies heavily on State assistance since a significant portion of tax-exempt properties are within the Capital City's boundaries. The State payment in lieu of taxes (PILOT) revenue continues to be funded at amounts below the State statutory level. Level funding of the municipal aid from the State of Connecticut is a major assumption and element of the City's Recovery Plan and long-term forecast.

Charges for Services include revenue from conveyance tax, filing of legal documents and all other charges for general government services. FY2023 reflects a slight increase from the FY2022 Adopted Budget. Out-years are projected flat since many of the revenue items in this category are variable in nature.

Reimbursements include miscellaneous reimbursement amounts and prior-year expenditure refunds. Reimbursements are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Other Revenue includes the sale of development properties and other miscellaneous revenues. To reduce the City's reliance on one-time revenue sources, FY2023 and all the years to come have no anticipated sale of City properties. In principle, the City does not sell assets that generate annual revenue to the City. There is a slight decrease in FY2023 to reflect a change in accounting for rebate earnings on the City's procurement card program which moved the rebate to investment earnings in FY2023.

Other Financing Sources include transfers from other funds. The Hartford Parking Facilities Enterprise Fund, which passes the net revenue generated by the Hartford Parking Authority to the General Fund, reflects a slight decrease from FY2022 levels due to changes in the parking lot management inventory expected during the year. This revenue category is projected to remain constant in future years. The Special Police Services Fund, which accounts for all police private duty activity, is held flat at the FY2022 level of \$2.75 million. Revenues for Downtown North associated with the baseball stadium have been increased from \$375,000 in FY2022 to \$795,000 in FY2023 as a resumption of events in Downtown North following the COVID-19 pandemic is projected.

Assumptions for Expenditure Forecast:

Payroll/Personnel Services

Payroll is a broad expenditure line item that includes salary expenses for full-time, part-time, and seasonal workers, as well as other associated costs including, but not limited to, overtime, holiday pay, and shift differential. For the FY2023 to FY2027 period, Payroll/Personnel Services in operating departments is projected to increase annually by 3.4% on average. The FY2023 Recommended Budget includes a headcount of 1,438. The expenditure forecast assumes a level headcount.

Benefits and Insurances

In the FY2023 Recommended Budget, Benefits & Insurances, which includes health insurance, pension, property and liability insurances, workers' compensation and other benefits, are projected to increase by 1.0%, or \$1,007,305, due to higher expenses in mitigation strategies, insurance claims, health benefit costs and cashouts, offset by lower expenses in pensions, Social Security and workers' compensation.

Health

The City has a self-insured health model and the Health Benefits budget reflects the net medical, pharmacy and dental costs after employee contributions for approximately 2,568 active members and 1,642 retirees. Health costs, including medical, prescription and dental, reflect the claim trend experience adjusted for industry standard annual medical and pharmacy inflation of approximately 7% and a 2% Claims Margin. Full-time City employees, in accordance with bargaining agreements, have moved from a Preferred Provider Organization Plan (PPO) to a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) and a partially employer-funded deductible.

Health Benefit costs reflect an increase of approximately \$507,841 compared to the FY2022 Adopted Budget, which is due to claims trends being offset by a decrease in health insurance waiver costs. Annual escalation is consistently forecasted at 7% throughout FY2024-FY2027.

Pension

In total, the City's pension budget decreased by \$0.60 million from the FY2022 Adopted to the FY2023 Recommended Budget. Expenses for the City's Municipal Employees Retirement Plan (MERF) decrease by \$1.35 million, and are budgeted based on actuarial valuation report prepared by Hooker and Holcombe, as approved entirely by the City's Pension Commission. The actuarially determined employer contribution (ADEC) for FY2023 is \$53.69 million, comprised of \$45.88 million for the City's Police, Fire and Municipal employees, \$0.99 million for the Hartford Public Library (funded within the HPL appropriation) and \$6.81 million for the Board of Education. The FY2023 Recommended Budget fully funds the ADEC, consistent with historical practice and in line with the contract assistance agreement executed with the State of Connecticut. Lower MERF expenses are partially offset by a \$0.35 million increase in cashouts.

The City's FY2023 MERF contribution of \$45.88 million, budgeted within Benefits and Insurances, is a decrease of approximately \$1.35 million from the FY2022 Adopted Budget. This is primarily due to higher payroll as the actuarial valuation has been updated to reflect City estimated payrolls. The FY2023 Recommended Budget reflects a 6.75% rate of return. The FY2023-FY2027 Forecast Municipal Budget (excluding Education) fully funds the municipal portion of the ADEC, which is estimated at \$46.0 million for FY2024 and goes to \$40.3 million in FY2027. Full funding of the pension ADEC is a requirement of the City's contract assistance agreement with the State.

The City's Connecticut Municipal Employees Retirement System (CMERS) plan for the Local 1716 bargaining unit is funded at \$2.46 million with 3% escalation in the out-years. In addition, payouts associated with vacation and sick exchange are also projected to increase from the FY2023 Recommended Budget.

In FY2023 and beyond, total Benefits and Insurances expenses stabilize at approximately 1.4% annual growth for the remaining years.

Debt Service and Other Capital

Under the contract assistance agreement between the City and the State of Connecticut, principal and interest payments for existing acquired and restructured general obligation (GO) bonds will be paid by the State of Connecticut. The FY2023-FY2027 forecast does not include the debt service for the City's general obligation bonded debt. The City will continue to service the Hartford Stadium Authority Revenue Bonds and therefore this debt service is appropriately budgeted within the debt service forecast at \$4.6 million annually. The debt service line item also includes the GILLOT (Grant in Lieu of Taxes) debt service related to a past CBRA (Connecticut Brownfields Redevelopment Authority) project with the University of Hartford. The Debt Service and Other Capital line item does not include any funding for new debt issuance. The City will manage its Capital Improvement Program to meet basic City infrastructure on a PAYGO (pay-as-you-go) basis for fiscal years 2023-2027.

Education

The City's education contribution to the Hartford Public Schools is projected to be flat in the out-year forecast. The Hartford Public School System continues to receive additional funding directly from Grants and other Special Funds.

Hartford Public Library

The out-year forecast for the Hartford Public Library assumes no changes in the current service model and adjusts for increases in healthcare costs.

Utilities

The City uses data from multiple sources in projecting future utilities expenses. Expenses incurred in the current and prior fiscal years are analyzed, and are provided to an energy consultant for its reference in developing expense projections for specific accounts including electricity and piped gas. Energy pricing data from the U.S. Energy Information Administration (EIA) Web site are reviewed and used to estimate escalation in utility costs. Estimated changes in consumption and existing contracts are among the additional information considered when projecting expenses.

The energy pricing data from the EIA Web site used for projecting FY2024-FY2027 expenses was obtained from the organization's *Annual Energy Outlook 2022* report that was released on March 3, 2022 and therefore might not fully reflect increased prices for energy products and supply chain disruptions that have emerged as geopolitical tensions increased during the first four months of 2022. Therefore, most of the escalation rates applied to generate the City's expense projections during the FY2024-FY2027 period are significantly higher than the rates derived from EIA data.

- **Electricity:** For FY2023, the Recommended Budget reflects a 0.8% decrease from the FY2022 Adopted Budget and a 5.0% increase above projected FY2022 expenses. Electricity expenses decreased during FY2019-FY2021, primarily due to LED lighting retrofit projects but partly also due to relatively low electricity supply rates. In January 2021, the City began receiving electricity at a supply rate that is roughly 17% lower than the rate received in CY2020, as part of a 4-year agreement that will expire in December 2024. The FY2023 Recommended Budget amount is higher than projected FY2022 expenses to accommodate potentially higher electricity distribution costs, a potential increase in electricity usage due to higher building occupancy in FY2023, and uncertainty in the FY2022 expense projection. The City's energy consultant estimated that FY2024 expenses would be 5.0% higher than FY2023 expenses, while the U.S. EIA data projected that expenses during the FY2024-FY2027 period would increase by an average annual rate of 0.9%. Particularly because the City's current annual supply contract will end in mid-FY2025, the escalation rate applied to FY2024 and FY2025 was 5.0% and the escalation rate applied to FY2026 and FY2027 was 4.0%, for an average annual rate of 4.5%.
- **Piped Heat and A/C:** The FY2023 Recommended Budget for heated and chilled water supplied by Hartford Steam Company (HSC) is 12.3% higher than the FY2022 Adopted Budget and roughly equal to projected FY2022 expenses. Projected escalation rates for natural gas derived from U.S. EIA data during the FY2024-FY2027 period were volatile but had an average annual decrease of 0.2%. These data are nationwide rates and don't appear to reflect the high prices for natural gas recently experienced in New England. Guidance provided by the City's energy consultant of 5.0% escalation in FY2024 was used instead, and applied as an annual escalation rate to the entire FY2024-FY2027 period.
- **Piped Gas:** The FY2023 Recommended Budget for natural gas is 12.3% higher than the FY2022 Adopted Budget and 12.5% higher than projected FY2022 expenses. Expenses for this account typically exhibit more variability from year-to-year than expenses for the Piped Heat & A/C account. Expenses were assumed to annually increase at 5.0% for FY2024-FY2027.
- **Gasoline:** For FY2023, the Recommended Budget for gasoline includes a 31.2% increase over the FY2022 Adopted Budget and an 18.1% increase above projected FY2022 expenses. The City currently is purchasing gasoline via a State agreement with suppliers that is not a fixed price agreement and gasoline prices have dramatically increased during FY2022. Using U.S. EIA data for gasoline, escalation rates for this account in FY2024-FY2027 range from 1.3% to 3.8% and have an annual average increase of 2.6%. An annual escalation rate of 3.0% was applied to the FY2024-FY2027 period.
- **Diesel Fuel:** The FY2023 Recommended Budget for diesel fuel is 51.0% higher than the FY2022 Adopted Budget and 4.7% higher than projected FY2022 expenses. As with gasoline, the City currently is purchasing diesel fuel via a State agreement with suppliers that is not a fixed price agreement and diesel fuel prices are now higher than they have been for several years. Using U.S. EIA data for diesel fuel, escalation rates for the FY2024-FY2027 period range from 2.3% to 5.9% and have an annual average increase of 3.3%. An annual escalation rate of 3.5% was applied to the FY2024-FY2027 period.
- **Water:** This account funds potable water supply and fire hydrant maintenance by the MDC (Metropolitan District Commission). The FY2023 Recommended Budget is 34.5% higher than the FY2022 Adopted Budget and is 4.6% higher than projected FY2022 expenses. The FY2023 Recommended Budget accommodates projected MDC rate increases for water usage and increased water consumption by the City as it operates spray parks (i.e., splash pads) and swimming pools on a regular schedule; water consumption also increased in FY2022 due to vandalism at some of the City's spray parks. Water consumption had been lowered during FY2020 and FY2021 due to curtailed activities related to the COVID-19 pandemic. The higher budget includes a contingency margin due to the effects of weather on water consumption. The escalation rate for account expenses in the FY2024-FY2027 period is 3.5%.
- **Metropolitan District:** This account funds payment of the tax on Hartford as a member municipality for sewer services. MDC allocations are developed on a calendar year basis and are based on the estimated property tax revenues for a 3-year period that are received by member municipalities. The FY2023 Recommended Budget is 9.7% higher than both the

FY2022 Adopted Budget amount and projected FY2022 expenses. The FY2023 expense was projected from the MDC's CY2022 tax levy and the method it followed in previous years for allocating future levy increases among calendar year quarters. The CY2022 tax levy identifies amounts for the first two FY2023 quarterly invoices; the last two FY2023 quarterly invoices were estimated based on the aforementioned method. In the four fiscal years preceding FY2022, increases in actual expenses increased from 4.3% to 12.3% per year, with an average annual increase of 7.2%. This 7.2% escalation rate was used for this account in the FY2024-FY2027 period.

FIVE-YEAR OUTLOOK¹	FY2023 RECOMM	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
Revenues	599,574,731	604,345,809	612,692,556	617,527,428	622,434,823
Expenditures	599,574,731	609,053,561	619,069,161	629,378,259	636,252,599
Surplus / (Deficit)	0	(4,707,752)	(6,376,605)	(11,850,832)	(13,817,777)
Efficiencies and Other Mitigation	0	4,707,752	6,376,605	11,850,832	13,817,777
Revised Surplus (Deficit)	0	0	0	0	0

¹ Summary tables are rounded.

FY2023 Recommended Budget and FY2024-FY2027 Forecast
City of Hartford - General Fund Revenue & Expenditure Summary

Revenue Category	FY2023 RECOMMENDED	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
41-TAXES	(294,747,269)	(301,559,054)	(309,903,869)	(314,445,609)	(319,055,474)
42-LICENSES AND PERMITS	(6,119,012)	(6,179,012)	(6,179,012)	(6,179,012)	(6,179,012)
43-FINES FORFEITS AND PENALTIES	(154,100)	(154,100)	(154,100)	(154,100)	(154,100)
44-INTEREST AND RENTAL INCOME	(1,171,054)	(1,171,054)	(1,171,054)	(1,171,054)	(1,171,054)
45-INTERGOVERNMENTAL	(288,532,177)	(286,131,470)	(286,133,402)	(286,426,534)	(286,724,063)
46-CHARGES FOR SERVICES	(3,150,266)	(3,450,266)	(3,450,266)	(3,450,266)	(3,450,266)
47-REIMBURSEMENTS	(89,653)	(89,653)	(89,653)	(89,653)	(89,653)
48-OTHER REVENUES	(55,200)	(55,200)	(55,200)	(55,200)	(55,200)
53-OTHER FINANCING SOURCES	(5,556,000)	(5,556,000)	(5,556,000)	(5,556,000)	(5,556,000)
Grand Total	(599,574,731)	(604,345,809)	(612,692,556)	(617,527,428)	(622,434,823)

Expenditure Category	FY2023 RECOMMENDED	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
PAYROLL	123,916,205	130,578,017	134,994,460	138,892,134	141,815,325
BENEFITS	98,671,066	100,601,525	101,915,867	103,569,414	104,734,524
DEBT	15,284,900	15,287,358	15,287,292	15,288,857	15,288,691
LIBRARY	8,631,586	8,787,048	8,947,432	9,112,975	9,283,924
MHIS	4,392,973	4,456,278	4,520,644	4,586,091	4,652,637
UTILITY	30,193,863	32,078,051	34,094,291	36,214,321	38,483,594
OTHER	34,470,864	33,252,010	35,295,900	37,701,193	37,980,629
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	599,574,731	609,053,561	619,069,161	629,378,259	636,252,599

Revenues and Expenditures, Net	-	4,707,751	6,376,605	11,850,831	13,817,777
Surplus (Deficit), Including Contract Assistance, Labor & Other Savings	-	(4,707,751)	(6,376,605)	(11,850,831)	(13,817,777)
Efficiencies and Other Mitigation	-	4,707,751	6,376,605	11,850,831	13,817,777
Revised Gap	-	-	-	-	-

FY2023 Recommended Budget and FY2024-FY2027 Forecast Amounts by Revenue

	FY2023 RECOMMENDED	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
41-TAXES	(294,747,269)	(301,559,054)	(309,903,869)	(314,445,609)	(319,055,474)
CURRENT YEAR TAX LEVY	(285,792,269)	(291,947,547)	(300,292,362)	(304,834,102)	(309,443,967)
INTEREST AND LIENS	(3,800,000)	(4,056,507)	(4,056,507)	(4,056,507)	(4,056,507)
PRIOR YEAR LEVIES	(5,130,000)	(5,530,000)	(5,530,000)	(5,530,000)	(5,530,000)
OTHER	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
42-LICENSES AND PERMITS	(6,119,012)	(6,179,012)	(6,179,012)	(6,179,012)	(6,179,012)
BUILDING PERMITS	(3,614,100)	(3,614,100)	(3,614,100)	(3,614,100)	(3,614,100)
ELECTRICAL PERMITS	(797,665)	(797,665)	(797,665)	(797,665)	(797,665)
FOOD & MILK DEALER LICENSES	(140,000)	(200,000)	(200,000)	(200,000)	(200,000)
MECHANICAL PERMITS	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
PLUMBING PERMITS	(337,846)	(337,846)	(337,846)	(337,846)	(337,846)
OTHER	(429,401)	(429,401)	(429,401)	(429,401)	(429,401)
43-FINES FORFEITS AND PENALTIES	(154,100)	(154,100)	(154,100)	(154,100)	(154,100)
FALSE ALARM CITATIONS-POL&FIRE	(138,000)	(138,000)	(138,000)	(138,000)	(138,000)
LAPSED LICENSE/LATE FEE	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)
OTHER	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
44-INTEREST AND RENTAL INCOME	(1,171,054)	(1,171,054)	(1,171,054)	(1,171,054)	(1,171,054)
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)
INTEREST	(248,000)	(248,000)	(248,000)	(248,000)	(248,000)
RENT OF PROP-ALL OTHER	(101,329)	(101,329)	(101,329)	(101,329)	(101,329)
RENTAL OF PARK PROPERTY	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
RENTAL OF PROP-FLOOD COMM	(99,360)	(99,360)	(99,360)	(99,360)	(99,360)
RENTS FROM TENANTS	(161,400)	(161,400)	(161,400)	(161,400)	(161,400)
SHEPHERD PARK	(234,393)	(234,393)	(234,393)	(234,393)	(234,393)
THE RICHARDSON BUILDING	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(114,000)	(114,000)	(114,000)	(114,000)	(114,000)
45-INTERGOVERNMENTAL	(288,532,177)	(286,131,470)	(286,133,402)	(286,426,534)	(286,724,063)
MUNICIPAL AID	(284,605,856)	(283,695,960)	(283,695,960)	(283,987,132)	(284,282,671)
CAR TAX SUPPL MRSF REV SHARING	(20,321,339)	(19,411,443)	(19,411,443)	(19,702,615)	(19,998,154)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,186,368)	(1,186,368)	(1,186,368)	(1,186,368)	(1,186,368)
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	(51,774,943)	(51,774,943)	(51,774,943)	(51,774,943)	(51,774,943)
OTHER STATE REVENUES	(24,516)	(24,516)	(24,516)	(24,516)	(24,516)
VETERANS EXEMPTIONS	(24,516)	(24,516)	(24,516)	(24,516)	(24,516)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(3,898,506)	(2,407,695)	(2,409,626)	(2,411,587)	(2,413,577)
MATERIALS INNOV & RECYCLING AUTH	(1,500,000)	-	-	-	-
DISABIL EXEMPT-SOC SEC	(6,417)	(6,417)	(6,417)	(6,417)	(6,417)
GR REC TAX-PARI MUTUEL	(165,714)	(173,000)	(173,000)	(173,000)	(173,000)
HEALTH&WELFARE-PRIV SCH	(54,629)	(54,629)	(54,629)	(54,629)	(54,629)
PHONE ACCESS LN TAX SH	(562,817)	(562,817)	(562,817)	(562,817)	(562,817)
PILOT CHURCH HOMES INC	(126,872)	(128,775)	(130,707)	(132,667)	(134,657)
PILOT FOR CT CTR FOR PERF	(357,056)	(357,056)	(357,056)	(357,056)	(357,056)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
PILOT HARTFORD MARRIOTT	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
OTHER	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
STATE REIMBURSEMENTS	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
46-CHARGES FOR SERVICES	(3,150,266)	(3,450,266)	(3,450,266)	(3,450,266)	(3,450,266)
CONVEYANCE TAX	(1,300,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(805,266)	(805,266)	(805,266)	(805,266)	(805,266)
OTHER	(745,000)	(745,000)	(745,000)	(745,000)	(745,000)
47-REIMBURSEMENTS	(89,653)	(89,653)	(89,653)	(89,653)	(89,653)
ADVERTISING LOST DOGS	(453)	(453)	(453)	(453)	(453)
DOG ACCT-SALARY OF WARDEN	(2,105)	(2,105)	(2,105)	(2,105)	(2,105)
SECTION 8 MONITORING	(83,890)	(83,890)	(83,890)	(83,890)	(83,890)
OTHER	(3,205)	(3,205)	(3,205)	(3,205)	(3,205)
48-OTHER REVENUES	(55,200)	(55,200)	(55,200)	(55,200)	(55,200)
MISCELLANEOUS REVENUE	(45,724)	(45,724)	(45,724)	(45,724)	(45,724)
SALE OF DOGS	(5,993)	(5,993)	(5,993)	(5,993)	(5,993)
SETTLEMENTS - OTHER	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
OTHER	(483)	(483)	(483)	(483)	(483)
53-OTHER FINANCING SOURCES	(5,556,000)	(5,556,000)	(5,556,000)	(5,556,000)	(5,556,000)
DOWNTOWN NORTH (DONO)	(795,000)	(795,000)	(795,000)	(795,000)	(795,000)
REVENUE FROM HTFD PKG AUTHY	(2,011,000)	(2,011,000)	(2,011,000)	(2,011,000)	(2,011,000)
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
Grand Total	(599,574,731)	(604,345,809)	(612,692,556)	(617,527,428)	(622,434,823)

FY2023 Recommended Budget and FY2024-FY2027 Forecast Amounts by Major Category

DESCRIPTION	FY2023 RECOMM	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
PAYROLL	123,916,205	130,578,017	134,994,460	138,892,134	141,815,325
FT	103,922,712	110,117,475	113,950,431	117,247,199	119,731,708
HOL	2,494,938	2,545,761	2,619,725	2,695,855	2,762,486
OT	15,949,949	16,350,689	16,844,571	17,353,549	17,709,646
PT	1,548,606	1,564,092	1,579,733	1,595,530	1,611,486
BENEFITS	98,671,066	100,601,525	101,915,867	103,569,414	104,734,524
1HEALTH	35,943,618	38,445,551	41,122,196	43,985,770	47,049,345
2MITIG	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
3PEN	50,806,786	50,046,925	48,424,043	46,947,258	44,775,694
3PEN	50,000	51,500	53,045	54,636	56,275
3PEN-CMERS	2,540,142	2,614,781	2,691,644	2,770,796	2,852,308
3PEN-MERF	45,884,000	44,991,000	43,231,000	41,613,000	39,296,000
3PEN-OTHER	432,644	432,644	432,644	432,644	432,644
3PEN-PAYOUT	1,900,000	1,957,000	2,015,710	2,076,181	2,138,467
4INSUR	5,053,123	5,154,185	5,257,269	5,362,415	5,469,663
FRINGE REIMBURSEMENTS	(3,236,631)	(3,500,520)	(3,570,530)	(3,641,941)	(3,714,780)
LIFE INSURANCE	231,987	238,947	246,115	253,498	261,103
OTHER BENEFITS	4,579,297	4,849,626	4,995,115	5,144,968	5,299,317
SOC SEC	4,309,297	4,571,526	4,708,672	4,849,932	4,995,430
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	1,379,136	1,399,823	1,420,820	1,442,133	1,463,765
WORKERS COMP	4,913,750	4,966,988	5,020,839	5,075,313	5,130,417
DEBT	15,284,900	15,287,358	15,287,292	15,288,857	15,288,691
DEBT	15,284,900	15,287,358	15,287,292	15,288,857	15,288,691
CLEAN WATER	115,584	115,583	115,583	115,583	115,583
DONO	4,647,263	4,647,281	4,644,725	4,643,750	4,640,994
GILOT	122,053	124,494	126,984	129,524	132,114
PAY GO CAPEX	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000
LIBRARY	8,631,586	8,787,048	8,947,432	9,112,975	9,283,924
MHIS	4,392,973	4,456,278	4,520,644	4,586,091	4,652,637
UTILITY	30,193,863	32,078,051	34,094,291	36,214,321	38,483,594
OTHER	34,470,864	33,252,010	35,295,900	37,701,193	37,980,629
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	599,574,731	609,053,561	619,069,161	629,378,259	636,252,599

FY2023 Recommended Budget and FY2024-FY2027 Forecast Amounts by Department

DESCRIPTION	FY2023 RECOMM	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
00111 MAYOR'S OFFICE	791,907	803,472	815,208	827,118	839,205
00112 COURT OF COMMON COUNCIL	820,068	828,968	837,987	847,127	856,389
00113 TREASURER	553,375	565,440	577,121	589,090	601,356
00114 REGISTRARS OF VOTERS	507,196	515,922	523,135	530,460	537,899
00116 CORPORATION COUNSEL	1,501,798	1,524,171	1,546,880	1,569,932	1,593,331
00117 TOWN & CITY CLERK	820,927	846,116	864,142	882,597	901,490
00118 INTERNAL AUDIT	523,219	535,512	548,103	560,998	574,206
00119 CHIEF OPERATING OFFICER	1,820,210	1,848,804	1,874,922	1,901,463	1,928,433
00122 METRO HARTFORD INNOVATION SERV	4,392,973	4,456,278	4,520,644	4,586,091	4,652,637
00123 FINANCE	3,900,809	4,012,598	4,114,902	4,219,909	4,327,689
00125 HUMAN RESOURCES	1,720,345	1,745,369	1,769,229	1,793,453	1,818,047
00128 OFFICE OF MANAGEMENT & BUDGET	1,288,894	1,312,458	1,334,272	1,356,464	1,379,040
00132 CHILDREN FAMILY RECREATION	3,663,453	3,707,890	3,747,852	3,788,437	3,829,657
00211 FIRE	40,071,325	40,747,806	41,873,320	43,030,362	44,219,818
00212 POLICE	49,886,238	54,774,978	57,223,664	59,101,830	59,952,384
00213 EMERGENCY SERVICES & TELECOMMU	4,405,552	4,544,384	4,643,409	4,744,734	4,848,416
00311 PUBLIC WORKS	19,124,731	19,629,982	19,986,336	20,350,602	20,722,965
00420 DEVELOPMENT SERVICES	6,048,086	6,196,826	6,323,318	6,453,077	6,586,190
00520 HEALTH AND HUMAN SERVICES	5,477,402	5,578,019	5,664,346	5,752,799	5,843,433
00711 EDUCATION	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	8,631,586	8,787,048	8,947,432	9,112,975	9,283,924
00820 BENEFITS & INSURANCES	98,671,066	100,601,525	101,915,867	103,569,414	104,734,524
00821 DEBT SERVICE	15,284,900	15,287,358	15,287,292	15,288,857	15,288,691
00822 NON OP DEPT EXPENDITURES	45,655,397	46,189,363	50,116,505	54,507,197	56,919,600
Grand Total	599,574,731	609,053,561	619,069,161	629,378,259	636,252,599

FY2023 Recommended Budget and FY2024-FY2027 Forecast Amounts by Non-Operating Department

DESCRIPTION	FY2023 RECOMM	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST
00822 NON OP DEPT EXPENDITURES	45,655,397	46,189,363	50,116,505	54,507,197	56,919,600
822002 PAYMENT FOR COMMUNITY IMPACT	169,371	169,396	169,421	169,446	169,472
535028 HONORARIUM	5,000	5,025	5,050	5,075	5,101
589232 PUBLIC TV AND MEDIA	84,371	84,371	84,371	84,371	84,371
589271 CIVIC ENGAGEMENT	25,000	25,000	25,000	25,000	25,000
589272 HARTFORD NEXT	55,000	55,000	55,000	55,000	55,000
822003 VEHICLES AND EQUIPMENT & TECH	4,232,336	2,720,435	3,496,272	4,127,896	4,127,896
573038 BODY CAMERAS - CEW'S	402,316	402,316	402,316	402,316	402,316
573040 IN-CAR CAMERAS	39,900	39,900	39,900	39,900	39,900
573044 CAMERA MAINTENANCE	200,000	200,000	200,000	200,000	200,000
577320 VEHICLES	551,677	0	0	0	0
577321 NEW LEASES AND PURCHASES	3,038,443	2,078,219	2,854,056	3,485,680	3,485,680
822004 PAYMENT TO GOVT AGENCY	201,176	201,176	201,176	201,176	201,176
589228 GRT HTFD TRANSIT DISTRICT	20,580	20,580	20,580	20,580	20,580
589229 PROBATE COURT	58,000	58,000	58,000	58,000	58,000
589230 PAYMENT TO GOVTL AGENCIES	4,000	4,000	4,000	4,000	4,000
589246 NATL LEAGUE OF CITIES	9,415	9,415	9,415	9,415	9,415
589248 US CONFERENCE OF MAYORS	9,181	9,181	9,181	9,181	9,181
589250 BUSINESS IMPROVEMENT DISTRICT	100,000	100,000	100,000	100,000	100,000
822005 LEASE PAYMENTS	2,067,939	2,130,890	2,195,946	2,263,180	2,332,667
544003 RENTAL 250 & 260 CONSTITUTION	1,640,959	1,698,393	1,757,836	1,819,361	1,883,038
544004 RENTAL OF OFFICES	225,500	230,010	234,610	239,302	244,088
544024 COPIER MACHINE	168,000	168,840	169,684	170,533	171,385
590054 PARKING GARAGE EXPENSES	33,480	33,647	33,816	33,985	34,155
822006 PAY OUTSIDE AGENCIES & OTHERS	4,646,819	4,699,648	5,722,416	7,245,595	7,269,193
534028 STAFF TRAINING SERVICES	70,000	70,000	70,000	70,000	70,000
543000 REPAIRS AND MAINTENANCE	425,000	427,125	429,261	431,407	433,564
544202 ELECTIONS EXPENSES	307,024	382,024	389,664	397,458	405,407
554000 ADVERTISING	50,000	50,250	50,501	50,754	51,008
555098 DOCUMENT CONVERSION	120,000	120,600	121,203	121,809	122,418
588999 CONTINGENCY FUND	3,079,795	3,042,749	4,042,749	5,542,749	5,542,749
589254 SINGLE AUDIT FIN SVCS	185,000	188,700	192,474	196,323	200,250
589256 TENS	410,000	418,200	426,564	435,095	443,797
822007 CLIENT SERVER TECHNOLOGY	170,000	170,850	171,704	172,563	173,426
534098 OTHER TECH & PROF SERVICE	170,000	170,850	171,704	172,563	173,426
822008 FUEL UTILITY & TIP FEE PMT	30,256,463	32,141,903	34,159,420	36,280,753	38,551,354
534031 OPERATIONS & MANAGEMENT	62,600	63,852	65,129	66,432	67,760
534070 CONTRACT CONSULTANT SERV	200,000	201,000	202,005	203,015	204,030
534098 OTHER TECH & PROF SERVICE	610,000	613,050	616,115	619,196	622,292
562000 ELECTRICITY	3,465,000	3,638,250	3,820,163	3,972,969	4,131,888
562024 PIPED HEAT & A/C	865,000	908,250	953,663	1,001,346	1,051,413
562028 FUEL OIL HEATING	3,700	3,848	3,963	4,082	4,205
562600 PIPED GAS	898,382	943,301	990,466	1,039,989	1,091,989
562625 GASOLINE	1,210,000	1,246,300	1,283,689	1,322,200	1,361,866
562627 DIESEL FUEL	658,500	681,548	705,402	730,091	755,644
562923 WATER	2,444,394	2,529,948	2,618,496	2,710,143	2,804,998
566263 FUEL CELL LEASE	273,000	273,000	273,000	273,000	273,000
589226 METROPOLITAN DISTRICT	14,516,700	15,561,902	16,682,359	17,883,489	19,171,100
590050 OTHER DISPOSAL FEES	1,457,187	1,530,046	1,606,549	1,686,876	1,771,220
590053 TIPPING FEES (CRRRA)	3,592,000	3,947,608	4,338,421	4,767,925	5,239,949
822009 LEGAL EXPENSES AND SETTLEMNTS	3,629,057	3,672,829	3,717,914	3,764,351	3,812,182
534010 LEGAL SERVICES	1,459,057	1,502,829	1,547,914	1,594,351	1,642,182
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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
590040 FEES-CRT RECORD LICEN INS	95,000	95,000	95,000	95,000	95,000
822013 ADVOCACY	282,236	282,236	282,236	282,236	282,236
589227 CAP REG COUN OF GOVERN	87,487	87,487	87,487	87,487	87,487
589245 CCM	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	110,000	110,000	110,000	110,000	110,000
Grand Total	45,655,397	46,189,363	50,116,505	54,507,197	56,919,600