

**GENERAL FUND REVENUES****Property Taxes**

	<u>YTD FY18</u>		<u>FY18 Proj</u>	<u>FY19 Budget</u>	<u>Budget page #</u>
	<u>FY17 Actual</u>	<u>Through April</u>			
Current Taxes	\$ 247,230,944	\$ 266,705,579	\$ 271,447,350	\$ 273,861,323	6-3, 6-4
Prior Years Levies	\$ 5,667,956	\$ 5,025,446	\$ 5,578,245	\$ 6,500,000	p. 6-10 adj
Collection written off	\$ 103,500	\$ 54,854	\$ 100,000	\$ 100,000	p. 6-10 adj
Tax Lien Sales	\$ 2,399,318	\$ -	\$ 1,700,000	\$ 750,000	p. 6-10
Interest and Liens	\$ 3,585,586	\$ 2,858,319	\$ 3,458,566	\$ 3,900,000	p. 6-10
Other "New" Collection Efforts			\$ 600,000		
	<b>\$ 258,987,304</b>	<b>\$ 274,644,198</b>	<b>\$ 282,884,161</b>	<b>\$ 285,111,323</b>	

## Questions:

- 1) Do you think you'll collect \$8.4 million in the last two months to reach overall projection of \$282,884,161?
- 2) Is a Tax Lien Sale planned for FY18 and FY19? *City: No a new tax lien sale is not planned for FY2019. However, we are under contract with previous lien buyers to sell subsequent liens of approximately \$750,000, which is baked into the \$11.250M in Other Tax Revenues.*
- 3) Do you have a projected current tax collection rate for FY18? The collection percentage of 95.5 seems a little higher than recent history
- 4) On page 6-3, why \$0 for tax lien sale in FY19? See #2 above.
- 5) From page 6-3, the increase in Current Taxes (in addition to the collection percentage and the slight grand list increase) seems to be fewer deletions related to: Appeals (\$1.250), MV cap adjustment (\$3.7m) and Tax liens sale (\$1.5m).  
Do you have any existing analysis in this regard?

**Licenses and Permits**

	<u>YTD FY18</u>		<u>FY18 Proj</u>	<u>FY19 Budget</u>	<u>Budget page #</u>
	<u>FY17 Actual</u>	<u>Through April</u>			
Building Permits(all)	\$4,979,193	\$ 4,346,850	\$ 4,976,104	\$ 5,285,000	6-5, 6-10,11
Other	\$ 397,022	\$ 423,896	\$ 423,896	\$ 386,406	6-5, 6-10,11
	<b>\$5,376,215</b>	<b>\$4,770,746</b>	<b>\$5,400,000</b>	<b>\$5,671,406</b>	

**Uses of Money and Property / Interest and Rental Income**

	<u>YTD FY18</u>		<u>FY18 Proj</u>	<u>FY19 Budget</u>	<u>Budget page #</u>
	<u>FY17 Actual</u>	<u>Through April</u>			
Income from Invest	\$ 439,567	\$ 885,375	\$ 885,375	\$ 252,000	6-5, 6-10,11
Other Rental Income	\$ 1,924,616	\$ 647,384	\$ 1,061,000	\$ 1,061,149	
	<b>\$ 2,364,183</b>	<b>\$ 1,532,759</b>	<b>\$ 1,950,000</b>	<b>\$ 1,313,149</b>	

Note: FY17 Income from Development Prop reflects last payment of \$800,000 re Morgan Street Garage;  
FY18 Income from Investment up due to interest rates

**Intergovernmental**

**Budget page #: 6-6-,6-12**

	<u>YTD FY18</u>				<u>Adopted State</u>	<u>Governor's</u>	
	<u>FY17 Actual</u>	<u>Through April</u>	<u>FY18 Proj</u>	<u>FY19 Budget</u>	<u>FY19</u>	<u>Proposed FY19</u>	
Education Cost Sharing	\$ 187,921,492	\$ 92,357,025	\$ 187,719,804	\$ 187,969,804	\$ 202,231,881	\$ 203,631,925	Alliance District-
Town Aid Road	\$ 1,198,978	\$ 597,412	\$ 1,198,978	\$ 1,194,825	\$ 1,198,978	\$ 1,194,825	balance goes to BOE
Mashantucket Pequot	\$ 6,263,314	\$ 4,175,543	\$ 6,263,314	\$ 6,136,523	\$ 6,136,523	\$ 6,136,523	
PILOT State-Owned Prop	\$ 13,560,353	\$ 10,163,003	\$ 10,162,963	\$ 9,924,360	\$ 10,162,953	\$ 9,924,360	
PILOT Priv Tax Exempt (C/H)	\$ 23,664,027	\$ 20,009,758	\$ 20,009,758	\$ 19,533,085	\$ 20,009,758	\$ 19,533,085	
MRSA Select PILOT	\$ 11,883,205	\$ 11,883,205	\$ 11,883,205	\$ 11,883,205	\$ 12,422,113	\$ 11,883,205	
MRSA Rev Sharing Gr	\$ 13,908,437	\$ 12,177,213	\$ 12,177,213	\$ 8,724,489	\$ 10,106,845	\$ 8,724,489	
Muni Stabilization Grant	\$ -	\$ 4,456,568	\$ 4,456,568	\$ 3,243,513	\$ 3,370,519	\$ 3,243,513	
Grants for Munic Projects	\$ 1,419,161	\$ -	\$ 1,419,161	\$ 1,419,161	\$ 1,419,161	\$ 1,419,161	Rest in "Other State"
<b>Subtotal Std Municipal Aid</b>	<b>\$ 259,818,967</b>	<b>\$ 155,819,727</b>	<b>\$ 255,290,964</b>	<b>\$ 250,028,965</b>	<b>\$ 267,058,731</b>	<b>\$ 265,691,086</b>	
Other State Revenues	\$ 2,387,113	\$ 12,508,405	\$ 1,110,251	\$ 879,617			
PILOTS & Other	\$ 4,273,972	\$ 3,537,530	\$ 5,302,289	\$ 4,302,289			
Other Miscellaneous	\$ 2,000	\$ 2,117	\$ 5,000	\$ 5,000			
	<b>\$ 266,482,052</b>	<b>\$ 171,867,779</b>	<b>\$ 261,708,504</b>	<b>\$ 255,215,871</b>			

	<u>YTD FY18</u>				<u>Budget page #</u>
	<u>FY17 Actual</u>	<u>Through April</u>	<u>FY18 Proj</u>	<u>FY19 Budget</u>	
<b>Charges for Services</b>	<b>\$ 3,493,697</b>	<b>\$ 3,027,579</b>	<b>\$ 3,050,000</b>	<b>\$ 2,929,483</b>	6-7, 6-13,14
<b>Reimbursements</b>	<b>\$ 156,718</b>	<b>\$ 95,152</b>	<b>\$ 152,840</b>	<b>\$ 152,840</b>	6-7, 6-14
<b>Other Revenues*</b>	<b>\$ 1,035,507</b>	<b>\$ 1,243,537</b>	<b>\$ 1,300,000</b>	<b>\$ 238,650</b>	6-7 & 8, 6-14
<b>Fines and Penalties</b>	<b>\$ 161,421</b>	<b>\$ 114,786</b>	<b>\$ 150,000</b>	<b>\$ 190,000</b>	6-5 ,6-11

\*FY17 \$661,502 Sale of Property; FY18 reflects one-time sale of city property and settlements

**Other Financing Sources**

	<u>YTD FY18</u>				<u>Budget page #</u>	
	<u>FY17 Actual</u>	<u>Through April</u>	<u>FY18 Proj</u>	<u>FY19 Budget</u>		
Rev from Parking Authority	\$ 1,832,626	\$ 1,649,877	\$ 2,424,865	\$ 2,424,865	6-8, 6-14	
Special Police Services*	\$ 3,210,691	\$ 2,049,524	\$ 2,150,000	\$ 2,750,000	6-8, 6-14	Issues re payment by XL Center
Other	\$ 328,830	\$ 83,719	\$ 115,000	\$ 115,000	6-8, 6-14	
Downtown North (DONO)	\$ 659,907	\$ 356,575	\$ 1,031,500	\$ 1,193,500	6-8, 6-14	
Corporate Contribution	\$ -	\$ -	\$ -	\$ 10,000,000	6-8, 6-14	Need Additional Information/Confirmation
	<b>\$ 6,032,054</b>	<b>\$ 4,139,695</b>	<b>\$ 5,721,365</b>	<b>\$ 16,483,365</b>		
<b>TOTALS-GF Revenues</b>	<b>\$ 544,089,151</b>	<b>\$ 461,436,231</b>	<b>\$ 562,316,870</b>	<b>\$ 567,306,087</b>		

## GENERAL FUND EXPENDITURES

Expenditure Summary on Page 5-5

	YTD FY18				3/27/2018	Budget	
	FY17 Actual	Through April	FY18 Proj	FY19 Budget	Recovery Plan	Page	
					FY19	Number	
General Government	\$ 17,230,876	\$ 12,931,452	\$ 17,214,574	\$ 18,491,377	\$ 18,173,221	8-1 to 21-1	
Fire*	\$ 36,871,567	\$ 30,858,226	\$ 38,465,168	\$ 33,267,580	\$ 36,907,218	22-1	*See note below
Police*	\$ 40,106,134	\$ 31,883,821	\$ 40,623,274	\$ 46,473,493	\$ 46,004,850	23-1	*See note below
Emerg Communications	\$ 3,710,371	\$ 2,999,414	\$ 3,664,820	\$ 3,824,904	\$ 3,732,120	24-1	
Public Works**	\$ 12,657,178	\$ 10,125,162	\$ 12,782,688	\$ 13,822,330	\$ 12,413,234	25-1	**See note below
Developmental Services***	\$ 2,917,517	\$ 2,662,468	\$ 3,395,006	\$ 4,157,700	\$ 3,203,485	26-1	***See note below
Health & Human Services	\$ 4,789,149	\$ 3,130,222	\$ 4,388,658	\$ 5,028,529	\$ 4,810,190	27-1	
Education****	\$ 284,008,065	\$ 172,384,774	\$ 284,008,188	\$ 284,008,188	\$ 284,008,188	32-1	****See note below
Hartford Public Library	\$ 7,860,651	\$ 6,750,000	\$ 8,100,000	\$ 8,150,000	\$ 8,276,997	33-1	
Benefits & Insurance	\$ 78,171,541	\$ 77,251,958	\$ 93,012,406	\$ 93,818,869	\$ 106,500,321	28-1	See below
Debt & Cap Reserve	\$ 32,017,824	\$ 40,852,730	\$ 51,996,728	\$ 15,323,430	\$ 4,939,013	29-1	See below
Non-Operating	\$ 33,120,182	\$ 27,017,877	\$ 38,240,359	\$ 40,939,687	\$ 37,648,009	30-1	See below
CIP Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,150,000		
Golf Enterprise	\$ -	\$ -	\$ -	\$ -	\$ 268,000		
Labor Savings	\$ -	\$ -	\$ -	\$ -	\$ (6,600,000)		
OPEB Savings	\$ -	\$ -	\$ -	\$ -	\$ (2,100,000)		
Additional Savings	\$ -	\$ -	\$ -	\$ -	\$ (2,128,759)		
<b>TOTAL GF EXPENDITURES</b>	<b>\$ 553,461,055</b>	<b>\$ 418,848,104</b>	<b>\$ 595,891,869</b>	<b>\$ 567,306,087</b>	<b>\$ 558,206,087</b>		
				\$ (10,500,000)			
<b>Comparison of Rec Plan to FY19 Budget w/adjustment for CIP</b>				<b>\$ 556,806,087</b>	<b>\$ 558,206,087</b>		

\*Fire and Police:Need details re staffing level, OT and grant for staffing

\*\*DPW: Staffing level and OT analysis

\*\*\*Need Plan for added staffing

\*\*\*\*BOE Common Council Budget Presentation

**Benefits and Insurance**

	YTD FY18					
	<u>FY17 Actual</u>	<u>Through April</u>	<u>FY18 Proj</u>	<u>FY19 Budget</u>	<u>Budget page #</u>	
Health*	\$ 34,521,758	\$ 31,887,742	\$ 33,926,584	\$ 35,882,979	28-2	*See note below
Pension**	\$ 35,506,199	\$ 34,975,349	\$ 45,895,843	\$ 45,780,045	28-2	**See note below
MERF-City				\$38.509m		ADEC \$44.215, 7.5% invest return
CMERS-1716				\$1.61m		(HPL \$.924m; BOE \$4.781M)
Cash Payouts				\$.5m		Projected at \$5.6m for FY18
Closed & Expenses				\$.52m		
Insurances	\$ 4,451,035	\$ 4,087,926	\$ 4,818,014	\$ 4,890,000	28-2,3	
Other Benefits	\$ 3,692,548	\$ 6,300,941	\$ 6,771,965	\$ 7,865,845	28-3	
Life Insurance			\$.315m	\$.315m		
Worker's Comp			\$.46m	\$.54m		
Social Security			\$4.606m*	\$4.430m		*SS, Unemploy & Tuition Reimb
Unemployment				\$.450m		
Tuition Reimbursement				\$.020m		
Fringe to General Fund			(\$2.750m)	(\$2.750m)		
Attrition	\$ -	\$ -		\$ (500,000)	28-3	
Mitigation	\$ -	\$ -	\$ 1,600,000	\$ 900,000	28-3	Placeholder wages
Concessions	\$ -	\$ -	\$ -	\$ (1,000,000)	28-4	
	\$ 78,171,540	\$ 77,251,958	\$ 93,012,406	\$ 93,818,869		

\*Recovery Plan Projection: \$41.0 million less \$2.1 for OPEB Savings & \$1.75m for labor savings for total of \$39.3m in FY19; need updated projection for costs for FY19

\*\*MERF GF projection in Recovery Plan was \$43.0m less \$1.3m in labor savings for total of \$41.7m; compared to \$38.5m above; need info from City actuary

<b>Debt &amp; Cap Reserve</b>	<b><u>FY19 Budget</u></b>	<b>Page 29-1</b>
Debt Service FY19	\$ 48,600,000	
Contract Assistance	\$ (48,600,000)	
GILLOT	\$ 180,436	
Stadium Lease	\$ 4,642,994	
Capital Reserve	\$ 10,500,000	Part of \$20 m CIP
	\$ 15,323,430	

**Non-Operating Department Expenditures**

	<u>FY17 Actual</u>	<u>FY19 Budget</u>	<u>Budget page #</u>	
Pymt for Community Impact	\$ 396,600	\$ 34,371	30-2	
Veh & Equip Replacement	\$ 3,840,644	\$ 5,014,458	30-2	
Pymt to Gov't Agencies	\$ 258,626	\$ 58,000	30-3	Probate Court
Lease Payments	\$ 2,882,210	\$ 1,906,284	30-3	Reflects changes in Constitution Plaza
Pay Outside Agencies/Oth	\$ 1,138,152	\$ 5,573,544	30-3, 4	Includes \$3.8m contingency
Client Server Tech	\$ 145,476	\$ 170,000	30-4	
Fuel, Utilities and Tip Fees*	\$ 20,649,407	\$ 23,964,607	30-4, 5	*See note below
Legal Exp & Settlements	\$ 3,809,067	\$ 3,988,000	30-5	Projected \$7.4m for FY18
Advocacy	\$ -	\$ 230,423	30-6	
	\$ 33,120,182	\$ 40,939,687		

\*Tipping fees \$2.9m; MDC Citywide sewer waste \$11.8m; Utilities \$7.3m; Fuel/Other \$1.85m

# City of Hartford

## FY2019 Recommended Budget Report to the Municipal Accountability Review Board



Meeting Date – May 10, 2018

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

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City of Hartford: Revenue and Expense Summary

FY2017 Actuals to FY2018 Projected

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

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

FY2019 Recovery Plan to FY2019 Recommended

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

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

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



**GENERAL PROPERTY TAXES - FY2018 PROJECTION**

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

**GENERAL PROPERTY TAX DETAIL**

**GENERAL  
PROPERTY TAX**

**FY2019  
SUBMITTED**

**DESCRIPTION**

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

**FY2019 Recommended Budget by Department**

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

FY2019 Recommended Budget by Major Category

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

**City of Hartford Municipal Employees' Retirement Fund**  
**Projected Contributions for Fiscal Year 2018/2019 through 2023/2024**

Fiscal Year 2018/2019 at 7.5% (based on actual July 1, 2017 valuation results)						Funded Percent	74.4%
	Police	Fire	Board of Education	Municipal Services	Library	Total	
Estimated Payroll	37,412,645	34,705,661	46,458,846	22,317,370	4,051,953	144,946,475	
Gross City Contribution	15,400,942	11,606,328	5,092,675	11,565,833	924,683	44,590,460	
Contribution as a % of Payroll	40.65%	31.36%	10.31%	49.40%	23.19%	29.56%	
<b>Net City Contribution (after offsets)</b>	<b>15,360,624</b>	<b>11,585,107</b>	<b>4,781,089</b>	<b>11,563,777</b>	<b>924,683</b>	<b>44,215,279</b>	

Fiscal Year 2019/2020 at 7.375% (based on estimated July 1, 2018 valuation results)						Estimated Funded Percent	73.5%
	Police	Fire	Board of Education	Municipal Services	Library	Total	
Estimated Payroll	38,161,000	35,400,000	47,388,000	22,764,000	4,133,000	147,845,000	
Gross City Contribution	16,532,000	12,624,000	5,739,000	12,271,000	996,000	48,162,000	
Contribution as a % of Payroll	43.32%	35.66%	12.11%	53.91%	24.10%	32.58%	
<b>Net City Contribution (after offsets)</b>	<b>16,498,000</b>	<b>12,607,000</b>	<b>5,429,000</b>	<b>12,269,000</b>	<b>996,000</b>	<b>47,799,000</b>	

Fiscal Year 2020/2021 at 7.25% (based on estimated July 1, 2019 valuation results)						Estimated Funded Percent	71.7%
	Police	Fire	Board of Education	Municipal Services	Library	Total	
Estimated Payroll	38,924,000	36,108,000	48,336,000	23,219,000	4,216,000	150,802,000	
Gross City Contribution	18,335,000	13,948,000	6,601,000	13,238,000	1,094,000	53,216,000	
Contribution as a % of Payroll	47.10%	38.63%	13.66%	57.01%	25.95%	35.29%	
<b>Net City Contribution (after offsets)</b>	<b>18,305,000</b>	<b>13,943,000</b>	<b>6,600,000</b>	<b>13,223,000</b>	<b>1,094,000</b>	<b>53,165,000</b>	

Fiscal Year 2021/2022 at 7.25% (based on estimated July 1, 2020 valuation results)						Estimated Funded Percent	71.8%
	Police	Fire	Board of Education	Municipal Services	Library	Total	
Estimated Payroll	39,702,000	36,830,000	49,303,000	23,683,000	4,300,000	153,818,000	
Gross City Contribution	18,780,000	14,243,000	6,852,000	13,452,000	1,120,000	54,447,000	
Contribution as a % of Payroll	47.30%	38.67%	13.90%	56.80%	26.05%	35.40%	
<b>Net City Contribution (after offsets)</b>	<b>18,754,000</b>	<b>14,239,000</b>	<b>6,851,000</b>	<b>13,439,000</b>	<b>1,120,000</b>	<b>54,403,000</b>	

Fiscal Year 2022/2023 at 7.25% (based on estimated July 1, 2021 valuation results)						Estimated Funded Percent	73.3%
	Police	Fire	Board of Education	Municipal Services	Library	Total	
Estimated Payroll	40,496,000	37,567,000	50,289,000	24,157,000	4,386,000	156,894,000	
Gross City Contribution	18,539,000	14,006,000	6,727,000	13,257,000	1,108,000	53,637,000	
Contribution as a % of Payroll	45.78%	37.28%	13.38%	54.88%	25.26%	34.19%	
<b>Net City Contribution (after offsets)</b>	<b>18,517,000</b>	<b>14,002,000</b>	<b>6,726,000</b>	<b>13,247,000</b>	<b>1,108,000</b>	<b>53,600,000</b>	

Fiscal Year 2023/2024 at 7.25% (based on estimated July 1, 2022 valuation results)						Estimated Funded Percent	74.5%
	Police	Fire	Board of Education	Municipal Services	Library	Total	
Estimated Payroll	41,306,000	38,318,000	51,295,000	24,640,000	4,474,000	160,032,000	
Gross City Contribution	18,512,000	13,930,000	6,697,000	13,187,000	1,106,000	53,431,000	
Contribution as a % of Payroll	44.82%	36.35%	13.06%	53.52%	24.72%	33.39%	
<b>Net City Contribution (after offsets)</b>	<b>18,493,000</b>	<b>13,921,000</b>	<b>6,694,000</b>	<b>13,187,000</b>	<b>1,106,000</b>	<b>53,400,000</b>	

**Notes:**

1. The July 1, 2017 results are based on actual valuation data and liabilities as of that date.
2. The July 1, 2018 and later estimated results are based on data as of July 1, 2017 projected to each valuation date. Plan provisions are consistent with those outlined in the 2017 MERF Actuarial Survey.
3. The Net City Contribution reflects offsets for payments made by the City directly for Local 566 and Old Plan COLA payments.
4. Asset values were projected from 7/1/2017 assuming a 7.50% annual return. Asset projections assume the City makes the recommended contribution each year.
5. Future projected payrolls after the July 1, 2017 valuation are assumed to increase at 2.0% per year.

Health Projection - FY2018  
to FY2019 Mayor's Recommended

FY2017 Actuals

FY2018 Adopted

	Active	Retiree	Total City	Active	Retiree	Total City
Claims - Medical & Pharmacy Embury/Retiree Fully Insured	24,138,464	0	42,825,522	25,185,374	19,495,000	44,680,374
Admin Costs	789,756	831,612	1,620,868	839,776	839,935	1,689,711
FSA - Deductible - City 50% Funded	0	0	0	0	0	0
LTD (Life Insurance Pensioners 05) Title	0	0	0	0	50,000	47,451
Health Allowance Pensioners (ADD)	0	0	0	0	455,000	455,000
IBNR	0	0	0	0	0	0
IBNR	(682,372)	429,672	(252,900)	500,000	0	500,000
CUMM MARGIN	0	0	0	502,500	395,900	898,900
Gross Expense	24,245,448	19,948,242	44,193,491	27,027,650	21,347,510	48,375,161
CDM Contributions	0	0	0	0	0	0
Contributions - Employee	(5,077,253)	(4,735,616)	(9,812,869)	(2,150,563)	(4,665,015)	(6,815,578)
Contributions - HRA	(12,449)	0	(12,449)	(66,000)	0	(78,449)
COBRA	(25,617)	0	(25,617)	(5,000)	0	(30,617)
State Reimbursement for 1715	0	(499,229)	(499,229)	0	(413,000)	(413,000)
Pharmaceutical Rebates	(1,613,287)	0	(1,613,287)	(1,475,000)	0	(3,088,287)
Medicare Part D	0	0	0	0	(506,000)	(506,000)
Medicare Revenue Short Term Inv. Income	(26,265)	(67,224)	(93,489)	0	(23,000)	(116,489)
Health Reserve	0	0	0	0	0	0
New Hire Trust Revenue (Fund B/01)	0	0	0	(860,000)	0	(860,000)
Life Insurance Pensioners	0	0	0	0	0	0
Health Allowance Pensioners	0	0	0	0	0	0
New Hire Employee Contribution	0	0	0	0	0	0
Misc (STIF)	0	0	0	0	0	0
Subtotal Employee & Other Contributions	(4,813,842)	(5,234,171)	(10,048,013)	(4,556,560)	(5,613,015)	(10,169,575)
City GF Cont To Risk	(20,148,382)	(14,250,095)	(34,398,477)	0	0	(34,398,477)
LIB GF Cont To Risk	0	0	0	0	0	0
Operating Transfer - OPEB	0	0	0	0	0	0
MISC REV- REIMB. AND INCENTIVE	(20,148,382)	(14,250,095)	(34,398,477)	0	0	(34,398,477)
Subtotal City/Employee Contributions	(24,962,224)	(19,454,266)	(44,416,490)	(4,556,560)	(5,613,015)	(50,000,000)
Total Rev Sources						
Net Expense	(716,576)	464,076	(252,900)	22,470,490	15,734,495	38,204,985

Health Projection - FY2018  
to FY2019 Mayor's Recommended

P9 FY2018 Projected

FY2019 Recommended Budget

	Active	Retiree	Total City	Active	Retiree	Total City	Union Concessions	Retiree Medicare Savings	Adjusted Total City
Claims-Medical & Pharmacy	23,391,831	19,221,831	42,613,662	0	0	0	(2,316,100)	(2,548,500)	41,430,857
Emergency Retiree Fully Insured	0	0	0	0	0	0	0	0	0
Admin Costs	755,294	781,544	1,536,838	773,626	800,519	1,574,145	34,100	0	1,608,245
PSA - Debitable - City 50% Funded	728,000	0	728,000	728,000	0	728,000	941,000	0	1,669,000
LTO (Life Insurance Pensioners (b) (1))	0	0	0	0	0	0	0	0	0
Health Allowance Pensioners (RUD)	0	0	0	0	0	0	0	0	0
IBNR	0	0	0	0	0	0	0	0	0
CLAIM MARGIN	0	0	0	0	0	0	0	0	0
Gross Expense	24,874,585	20,003,375	44,877,960	507,250	412,116	919,366	(1,341,000)	(2,548,500)	519,366
COI Contributions	0	0	0	0	0	0	0	0	0
Contributions - Employee	(3,508,893)	(5,003,118)	(8,512,011)	(3,497,720)	(5,013,781)	(8,511,501)	58,786	402,400	(8,943,315)
Contributions - HRA	(63,837)	0	(63,837)	(71,173)	0	(71,173)	0	0	(71,173)
COBRA	(40,851)	0	(40,851)	0	0	0	0	0	0
State Reimbursement for 1716	0	(412,893)	(412,893)	0	(413,000)	(413,000)	0	0	(826,000)
Pharmaceutical Rebates	(1,450,000)	0	(1,450,000)	(1,345,000)	0	(1,345,000)	0	0	(1,345,000)
Medicare Part D	(551,034)	(551,034)	(1,102,068)	0	0	0	0	0	(1,102,068)
Misc Revenue Short Term Inv. Income	(446)	(70,225)	(70,671)	0	(25,000)	(25,000)	0	0	(25,000)
Health Reserve	0	0	0	0	0	0	0	0	0
New Hire Trust Revenue (Fund 8701)	0	0	0	0	0	0	0	0	0
From 1001-8202	0	0	0	0	0	0	0	0	0
Life Insurance Pensioners	0	0	0	0	0	0	0	0	0
Health Allowance Pensioners	0	0	0	0	0	0	0	0	0
New Hire Employee Contribution	0	0	0	0	0	0	0	0	0
Misc. (STF)	0	0	0	0	0	0	0	0	0
Subtotal Employee & Other Contributions	(5,064,182)	(6,037,674)	(11,101,856)	(4,903,893)	(5,451,781)	(10,355,674)	58,786	402,400	(9,894,483)
City GF Cont To Risk	0	0	0	0	0	0	0	0	0
LUB GF Cont To Risk	0	0	0	0	0	0	0	0	0
Operating Transfer - OPEB	0	0	0	0	0	0	0	0	0
MISC REV. REIMB. AND INCENTIVE	0	0	0	0	0	0	0	0	0
Subtotal City/Employee Contributions	(5,064,182)	(6,037,674)	(11,101,856)	(4,903,893)	(5,451,781)	(10,355,674)	58,786	402,400	(9,894,483)
Total Rev Sources	19,810,783	13,965,800	33,776,584	22,994,637	16,366,657	39,361,293	(1,432,214)	(2,146,100)	35,732,979
Net Expense	0	0	0	0	0	0	0	0	0

Health Projection - FY2018  
to FY2019 Mayor's Recommended

FY2018	Adopted Budget	FY18 P9 Projection	FY2019	FY19 Submitted Budget
Pensioners Allowance	455,000	455,000	Pensioners Allowance	0
Risk Contribution (to Health)	37,697,436	33,271,584	Risk Contribution (to Health)	35,682,979
<b>TOTAL FY2018 BUDGET</b>	<b>38,152,436</b>	<b>33,726,584</b>	<b>TOTAL FY2019 BUDGET</b>	<b>35,682,979</b>
Health Insurance / Group	50,000	50,000	Health Insurance / Group	50,000
Subtotal	38,202,436	33,776,584	Subtotal	35,732,979
Contract Consultant Svcs	350,000	350,000	Contract Consultant Svcs	354,500
Total CITY Net Variance	38,552,436	33,926,584	Total Health - Per Recovery Plan	35,887,479

Footnotes for FY2019

\*Projection above reflects actuals and trend thru P9.

\*2,817 total covered lives, including all actives, retired, under and over 65.

\*Projected Lives for FY2019 is based on the lives for December 2017 plus new hires.

\*Projections are based on claims experience for the period January 1st, 2017 - December 31st, 2017 and the Annual Trend assumption of 7.2% for Active & Retirees after adjusting for additional savings identified in the Recovery Plan.

\*Claims has been adjusted to account for the filling of police and fire classes. \$1,259,25 Per Contract Per Month is used to calculate classes.

\*Claims Margin is based on 2% on Active & Retiree Claims.

The Current Admin Cost per employee per month admin fees for July 1, 2017 through June 30, 2018 are below:

Medical Admin Fee	\$32.89
HSA Administration	\$5.00 (Only applies to employees in the HSA)
Individual Stop Loss	\$17.67
Dental Admin Fee	\$2.24

Cigna renewal for July 1, 2018 estimates 2% for the medical admin fees, 0% for HSA Admin/Dental Admin and 15% for the stop loss. Actives reflects 3% to account for the increased population.



**FY2019 Recommended Budget by Department (Non-Operating)**

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMMENDED	FY2019 RECOVERY PLAN
<b>00822 NON OP DEPT EXPENDITURES</b>	<b>33,120,182</b>	<b>42,508,942</b>	<b>38,240,359</b>	<b>40,939,687</b>	<b>37,648,046</b>
<b>822002 PAYMENT FOR COMMUNITY IMPACT</b>	<b>396,600</b>	<b>34,371</b>	<b>34,371</b>	<b>34,371</b>	<b>34,371</b>
510367 SPECIAL EVENT OT 1.5	60,000	-	-	-	-
584401 UPPER ALBANY MAIN BLK BY BLK	16,650	-	-	-	-
589232 PUBLIC TV AND MEDIA	49,950	34,371	34,371	34,371	34,371
589233 CITY CONTRIB TO PUBLIC PROGRAM	-	-	-	-	-
589234 GREATER HTFD ARTS COUNCIL	-	-	-	-	-
589236 HARTFORD GUIDES	35,000	-	-	-	-
589237 FIRST NIGHT	-	-	-	-	-
589239 CAROUSEL OPERATIONS	75,000	-	-	-	-
589240 KNOX PARK FOUNDATION	-	-	-	-	-
589241 JOURNEY HOME	85,000	-	-	-	-
589242 HTFD PRESERVATION ALLIANCE	-	-	-	-	-
589243 COALITION FOR JUSTICE OF EDUCA	-	-	-	-	-
589244 RIVERFRONT RECAPTURE	-	-	-	-	-
589258 MINORITY CONSTRUCTION COUNCIL	20,000	-	-	-	-
589259 HARTFORD PRO AM	-	-	-	-	-
589260 MONDAY NIGHT JAZZ	-	-	-	-	-
589261 GREATER HTFD JAZZ FESTIVAL	-	-	-	-	-
589264 CT COALITION FOR ENVIRON JUSTI	35,000	-	-	-	-
589265 HARTFORD 2000	20,000	-	-	-	-
589266 WINTERFEST	-	-	-	-	-
589267 HARTBEAT ENSEMBLE	-	-	-	-	-
589268 MY BROTHER'S KEEPER	-	-	-	-	-
<b>822003 VEHICLE REPLACEMENT</b>	<b>3,840,644</b>	<b>3,467,680</b>	<b>3,467,680</b>	<b>5,014,458</b>	<b>3,467,680</b>
577320 VEHICLES - NEW	2,201,024	3,467,680	3,467,680	3,014,458	3,467,680
577321 NEW LEASE PAYMENTS	1,639,620	-	-	2,000,000	-
<b>822004 PAYMENT TO GOVT AGENCY</b>	<b>258,626</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>
510101 REGULAR PAYROLL	-	-	-	-	-
544202 ELECTIONS EXPENSES	-	-	-	-	-
589225 METRO HARTFORD ALLIANCE	-	-	-	-	-
589227 CAP REG COUN OF GOVERN	84,407	-	-	-	-
589228 GRT HTFD TRANSIT DISTRICT	16,221	-	-	-	-
589229 PROBATE COURT	57,998	58,000	58,000	58,000	58,000
589245 CCM	-	-	-	-	-
589246 NATL LEAGUE OF CITIES	-	-	-	-	-
589247 WINDSOR WEATHERSFIELD GOLF	-	-	-	-	-
589248 US CONFERENCE OF MAYORS	-	-	-	-	-
589249 SISTER CITY INTL	-	-	-	-	-
589250 BUSINESS IMPROVEMENT DISTRICT	100,000	-	-	-	-
589263 INNOVATION PROGRAM	-	-	-	-	-
589269 PROMISE ZONE	-	-	-	-	-
589270 ATHLETICS PROGRAM	-	-	-	-	-
<b>822005 LEASE PAYMENTS</b>	<b>2,882,210</b>	<b>1,950,212</b>	<b>1,378,600</b>	<b>1,906,284</b>	<b>1,926,951</b>
534098 OTHER TECH & PROF SERVICE	11,400	-	-	-	-
543000 REPAIRS AND MAINTENANCE	-	-	-	-	-
544003 RENTAL 250 & 260 CONSTITUTION	2,465,079	1,361,812	956,000	1,416,284	1,416,284
544004 RENTAL OF OFFICES	196,290	250,000	197,600	250,000	255,000
544024 COPIER MACHINE	169,265	225,000	180,000	186,000	200,000
544036 VEEDER PLACE LEASE	-	-	-	-	-
589251 MAINTENANCE COST 311-213	-	-	-	-	-
590054 PARKING GARAGE EXPENSES	40,176	113,400	45,000	54,000	55,667
<b>822006 PAY OUTSIDE AGENCIES &amp; OTHERS</b>	<b>1,138,152</b>	<b>8,906,697</b>	<b>1,724,127</b>	<b>5,573,544</b>	<b>3,871,718</b>
510130 COST CAPTURE	-	-	-	-	-
510501 SEASONAL EMPLOYEE/ 90 DAY TEMP	-	50,000	50,000	-	-
510504 INTERN PAY	200	-	-	-	-
534023 SOFTWARE SUPPORT SVS	2,984	2,585	2,581	-	-
534028 STAFF TRAINING SERVICES	16,083	105,000	80,000	105,000	105,000
534070 CONTRACT CONSULTANT SERV	-	-	11,835	-	-
534098 OTHER TECH & PROF SERVICE	31,837	140,000	40,000	45,000	60,000
535206 BANK CHARGES	62,939	-	-	-	-
543000 REPAIRS AND MAINTENANCE	408,294	442,500	442,500	442,500	444,713
544202 ELECTIONS EXPENSES	-	308,612	170,000	208,044	310,155

**FY2019 Recommended Budget by Department (Non-Operating)**

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMMENDED	FY2019 RECOVERY PLAN
<b>00822 NON OP DEPT EXPENDITURES</b>	<b>33,120,182</b>	<b>42,508,942</b>	<b>38,240,359</b>	<b>40,939,687</b>	<b>37,648,046</b>
554000 ADVERTISING	17,673	30,000	30,000	30,000	30,150
555098 DOCUMENT CONVERSION	-	-	-	100,000	-
558128 MOVING EXPENSE	3,649	-	-	-	-
588300 RELOCATION EXPENSE	-	-	-	-	-
588999 CONTINGENCY FUND	43,289	7,253,000	375,000	3,800,000	2,343,000
589252 LEGISLATIVE SVCS	60,000	-	-	-	-
589253 GRANTS MGMT SVCS	-	-	-	-	-
589254 SINGLE AUDIT FIN SVCS	119,845	185,000	145,000	185,000	188,700
589256 TENS	371,359	390,000	377,210	390,000	390,000
589263 INNOVATION PROGRAM	-	-	-	-	-
599060 GOLF ENTERPRISE	-	-	-	268,000	-
599300 OPERATING TRANSFER OUT	-	-	-	-	-
<b>822007 CLIENT SERVER TECHNOLOGY</b>	<b>145,476</b>	<b>83,000</b>	<b>83,000</b>	<b>170,000</b>	<b>75,000</b>
534098 OTHER TECH & PROF SERVICE	145,476	83,000	83,000	170,000	75,000
573025 COMPUTER EQUIPMENT OVER \$100C	-	-	-	-	-
573045 CELL PHONE EQUIPMENT	-	-	-	-	-
573100 MACHINERY & EQUIPMENT	-	-	-	-	-
589255 MUNIS LEASE PMNTS	-	-	-	-	-
<b>822008 FUEL UTILITY &amp; TIP FEE PMT</b>	<b>20,649,407</b>	<b>23,979,440</b>	<b>22,850,416</b>	<b>23,964,607</b>	<b>23,996,784</b>
534070 CONTRACT CONSULTANT SERV	68,000	158,000	95,000	138,000	138,790
534098 OTHER TECH & PROF SERVICE	139,821	333,000	150,000	322,500	323,000
562000 ELECTRICITY	3,747,255	3,415,000	3,861,000	3,912,000	3,912,450
562024 PIPED HEAT & A/C	739,655	861,000	745,000	740,000	747,100
562028 FUEL OIL HEATING	33,301	10,000	2,500	5,000	5,762
562600 PIPED GAS	589,838	867,000	646,000	682,000	686,040
562625 GASOLINE	847,344	1,182,000	897,000	991,000	994,300
562627 DIESEL FUEL	347,656	450,000	337,000	400,000	400,000
562923 WATER	996,475	1,550,000	1,550,000	1,564,107	1,577,500
566263 FUEL CELL LEASE	452,569	445,000	441,566	369,000	370,000
589226 METROPOLITAN DISTRICT	10,113,050	11,779,440	11,357,350	11,844,000	11,848,412
589231 HARTFORD HOUSING AUTHORITY	77,342	85,000	75,000	75,000	70,550
590050 OTHER DISPOSAL FEES	652,250	844,000	721,000	872,000	872,880
590053 TIPPING FEES (CRRA)	1,844,850	2,000,000	1,972,000	2,050,000	2,050,000
599050 YEAR END TRANSFER	-	-	-	-	-
<b>822009 LEGAL EXPENSES AND SETTLEMNTS</b>	<b>3,809,067</b>	<b>3,798,000</b>	<b>8,414,875</b>	<b>3,988,000</b>	<b>3,986,000</b>
534010 LEGAL SERVICES	1,808,652	1,600,000	3,500,000	1,750,000	1,748,000
589371 SETTLEMENTS	1,002,019	1,000,000	3,926,000	1,000,000	1,000,000
589372 TAX APPEAL	276,969	416,000	266,000	416,000	416,000
589373 PY TAX REFUNDS	581,526	682,000	601,875	682,000	682,000
589374 RE TAX LIEN REPURCHASES	-	-	-	-	-
590040 FEES-CRT RECORD LICEN INS	139,901	100,000	121,000	140,000	140,000
599050 YEAR END TRANSFER	-	-	-	-	-
<b>822012 CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
599200 TRANSFER TO OTHER FUNDS	-	-	-	-	-
<b>822013 ADVOCACY</b>	<b>-</b>	<b>231,542</b>	<b>229,291</b>	<b>230,423</b>	<b>231,542</b>
589227 CAP REG COUN OF GOVERN	-	84,542	84,542	85,674	84,542
589245 CCM	-	87,000	84,749	84,749	87,000
589252 LEGISLATIVE SVCS	-	60,000	60,000	60,000	60,000
<b>Grand Total</b>	<b>33,120,182</b>	<b>42,508,942</b>	<b>38,240,359</b>	<b>40,939,687</b>	<b>37,648,046</b>

**FY2019 Recommended Budget - 822008 - Fuel, Utilities, and Tip Fees**

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMM	VARIANCE, FY2018 PROJECTED TO FY2019 RECOMM	% VARIANCE, FY2018 PROJECTED TO FY2019 RECOMM	COMMENT
<b>UTILITY</b>	<b>20,649,407</b>	<b>23,979,440</b>	<b>22,850,416</b>	<b>23,964,607</b>	<b>1,114,191</b>	<b>4.9%</b>	
534070 CONTRACT CONSULTANT SERV	68,000	158,000	95,000	138,000	43,000	45.3%	This account pays for environmental consulting services and single-stream recycling services. Historical actuals prior to FY2016 have been in the range of \$157k to \$305k. The 45% increase from currently projected FY2018 expenses to FY2019 Recommended Budget amount is due to higher projected staff availability to implement programs that had been budgeted in the past two fiscal years but had not been implemented. Implementing these programs would bring FY2019 expenses more inline with historical actuals.
534098 OTHER TECH & PROF SERVICE	139,821	333,000	150,000	322,500	172,500	115.0%	This account pays for various Citywide maintenance and disposal services, including elevator servicing and cleanup and disposal of hazardous and non-hazardous materials. Similarly to the account above, the increase from currently projected FY2018 expenses to FY2019 Recommended Budget amount is due to higher projected staff availability to implement programs that had been budgeted in past two fiscal years but had not been implemented.
562000 ELECTRICITY	3,747,255	3,415,000	3,861,000	3,912,000	51,000	1.3%	The FY2019 Recommended Budget amount is roughly 1% higher than currently projected FY2018 expenses. U.S. EIA (Energy Information Administration) projections indicate that electricity prices will remain roughly flat from CY2017 to CY2019 (2-year period given due to prices given by calendar year and not fiscal year) and the timing of anticipated savings from a planned conversion of streetlights to LEDs is uncertain due to the project timeline being extended. Additional utility distribution charges offset much of the savings that had been anticipated in FY2018 from lower contract rates, and were implemented with only a few months of advance notice.
562024 PIPED HEAT & A/C	739,655	861,000	745,000	740,000	(5,000)	-0.7%	This account pays for heated and chilled water supplied by the Hartford Steam Company to City Hall and the downtown branch of Hartford Public Library. The FY2019 Recommended Budget is nearly 1% lower than currently projected FY2018 expenses and is consistent with FY2017 actual expenses. For this account, actual expenses have typically been less than projected price increases.
562028 FUEL OIL HEATING	33,301	10,000	2,500	5,000	2,500	100.0%	This account provides funding for heating fuel to buildings in one of Hartford's cemeteries. Prior to FY2018, motor vehicle lubricant expenses also were paid from this account; in the FY2018 Adopted Budget, the budget and expenses for these costs were allocated to a more appropriate account in Public Works. The 100% increase from currently projected FY2018 expenses to the FY2019 Recommended Budget amount is due to building in a small contingency (in dollar terms) due to having a relatively short history of account expenses.
562600 PIPED GAS	589,838	867,000	646,000	682,000	36,000	5.6%	This account pays for supplying natural gas to several City facilities in Hartford. As with the Piped Heat & A/C account, expenses for this account are driven by natural gas prices and usage. The nearly 6% increase from currently projected FY2018 expenses to FY2019 Recommended Budget is due to expenses for this account anticipated to more closely approximate the 10% increase in natural gas prices projected by the U.S. EIA from CY2017 to CY2014.

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMM	VARIANCE, FY2018 PROJECTED TO FY2019 RECOMM	% VARIANCE, FY2018 PROJECTED TO FY2019 RECOMM	COMMENT
562625 GASOLINE	847,344	1,182,000	897,000	991,000	94,000	10.5%	The FY2019 Recommended Budget amount for this account represents a nearly 11% increase from currently projected FY2018 expenses. A recently executed contract that expires at the end of CY2018 included a 4.3% price increase from the previous contract. A new contract will likely be executed near the end of CY2018, and gasoline prices have already increased substantially since the current contract was executed. The U.S. EIA projects that gasoline prices will increase by just over 1% from CY2017 to CY2019. From May 2017 to May 2018, however, prices had already increased more than 17%, as reflected in prices listed on the EIA Web site.
562627 DIESEL FUEL	347,656	450,000	337,000	400,000	63,000	18.7%	The FY2019 Recommended Budget amount is nearly 19% higher than currently projected FY2018 expenses. The current diesel fuel supply contract expires at the end of FY2018 and fuel prices have increased substantially since that contract was executed. The U.S. EIA projects a 5% increase in diesel fuel prices from CY2017 to CY2019 but prices from May 2017 to May 2018 have already increased nearly 23%.
562923 WATER	996,475	1,550,000	1,550,000	1,564,107	14,107	0.9%	This account funds potable water supply and fire hydrant maintenance by the MDC (Metropolitan District Commission). FY2017 actual expenses were far lower than had been expected, potentially due to auto shut-off valves being installed at spray parks and the timing of meter readings. The FY2019 Recommended Budget is nearly 1% higher than projected FY2018 expenses, as it was projected that anticipated higher water rates would be mostly offset by water conservation efforts.
566263 FUEL CELL LEASE	452,569	445,000	441,566	369,000	(72,566)	-16.4%	This account pays monthly lease charges for the fuel cell array installed at the Hartford Public Safety Complex (HPSC). The FY2019 Recommended Budget is 16% lower than currently projected FY2018 expenses because, unlike FY2017 and FY2018, expenses for property tax on the fuel cell array are NOT included in the budget. Due to recent legislation (CT House Bill 7185) that exempted City-owned or City-leased property from paying property tax, the array will no longer be subject to property tax beginning in FY2019.
589226 METROPOLITAN DISTRICT	10,113,050	11,779,440	11,357,350	11,844,000	486,650	4.3%	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 levied based on the estimated property tax revenues for a 3-year period that are received by member municipalities. The FY2019 Recommended Budget is 4% higher than currently projected FY2018 expenses. Because the CY2018 tax levy has already been distributed, two of four FY2019 quarterly invoices are known. Also, the MDC appears to have adopted a method by which the last two quarterly payments for the next calendar year's tax levy are based on the average of the quarterly payments for the current year's tax levy. The FY2019 Recommended Budget was estimated by applying this method.
589231 HARTFORD HOUSING AUTHORITY	77,342	85,000	75,000	75,000	-	0.0%	In accordance with a 1943 agreement, the City pays sewer user fees levied by MDC on Hartford Housing Authority rental properties. The FY2019 Recommended Budget amount matches currently projected FY2018 expenses.

DEPARTMENT	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 PROJECTION (P9)	FY2019 RECOMM	VARIANCE, FY2018 PROJECTED TO FY2019 RECOMM	% VARIANCE, FY2018 PROJECTED TO FY2019 RECOMM	COMMENT
590050 OTHER DISPOSAL FEES	652,250	844,000	721,000	872,000	151,000	20.9%	This account pays for removal and disposal or recycling of many types of items including dead animals, computers and electronics, lamps, oil, waste and trash, mattresses, leaves, vehicle tires, and other debris. The 21% increase from currently projected FY2018 expenses to the FY2019 Recommended Budget amount is due to higher contract rates and changes to the Bulky Waste Program, which have led to an increase in illegal dumping. Expenses for cleanup of illegal dumpings also are charged to this account.
590053 TIPPING FEES (CRRA)	1,844,850	2,000,000	1,972,000	2,050,000	78,000	4.0%	This account pays for tipping fees paid to MIRA (Materials Innovation and Recycling Authority). Because the City entered into a 10-year agreement with Mira beginning in FY2018, it will receive a discounted "long-term" tipping fee rate, but the long-term tipping fee rate can change each year. For the FY2019 Recommended Budget, it was assumed that MSW tonnage remains flat and the tipping fee rate increases by \$2/ton of MSW from \$68/ton to \$70/ton. The \$2/ton increase would match the average annual increase over the past three fiscal years. The nearly 3% increase from FY2018 to FY2019 reflects this assumption.
<b>Grand Total</b>	<b>20,649,407</b>	<b>23,979,440</b>	<b>22,850,416</b>	<b>23,964,607</b>	<b>1,114,191</b>	<b>4.9%</b>	

## Q&A on General Property Taxes:

1. Do you think you'll collect \$8.4 million in the last two months to reach overall projection of \$282,884,161?
  - **This is the current projection based on a number of factors. See separate 2018 Projection methodology. Current year tax levy typically increases 1-2% from P10 to P13 as delinquent statements are sent out coupled the filing of tax liens (citing next steps of Tax Deed Sale or Foreclosure).**
  - **For similar reasons, interest and liens revenue typically increases approximately 20% between P10 and end of year (consistent with 17 actuals).**
  - **Prior year levies will capture revenues recorded in FY2019 within the first 60 days of collections that is attributed to FY2018 (GAAP reporting rules).**
  - **Lastly we have a final figure for subsequent tax liens for FY018 at \$1.7M. We are under contract with previous lien buyers to sell subsequent liens, the revenue of which materializes in June. The 60 day collections lookback will be a material factor which is not final until August of 2018 during fiscal year close.**

### Other Collection Efforts (not reflected in FY2017 actuals):

#### Tax Deed Sale:

We mailed out Demand letters for the following (see attached sample):

Top 53 Residential total: \$1,816,027.74

Top 54 Commercial total: \$7,185,196.91

Total: \$9,001,580

20% Deposit for Payment Plan = \$1.8M

Assume 30% in FY2018 = approx. \$500K

#### Personal Property:

Tax Collectors Demand Letters issued as a final last step prior to alias tax warrants served at place of business. The immediate action plan for personal property is to have our collection agency, TaxServ, provide us with "desk top due diligence" of the top 100 delinquent accounts. They've performed 50 so far and are currently researching the next 50. To date they've provided us with the following results:

Collectable (11)                      \$2,643,757.09

Del Tax Enforcement (10)        \$ 929,222.77

Aiming for \$100K for FY2018

#### Other:

On 5/5 we filed a total of 2007 tax liens for the 2016GL. We have now mailed out our May delinquent statement. Total billed was \$23,281,810.36.

2. Is a Tax Lien Sale planned for FY18 and FY19? **No a new tax lien sale is not planned for FY2019. However we are under contract with previous lien buyers to sell subsequent liens of approximately \$750,000, which is baked into the \$11.250M in Other Tax Revenues.**

3. Do you have a projected current tax collection rate for FY18? **The collection percentage of 95.5 seems a little higher than recent history. City charter requires the average of the 3 most recent fiscal years. Methodology: 93.39% in FY15, 97.01% in FY16, 96.07% in FY17. Averages to 95.5%.**
4. On page 6-3, why \$0 for tax lien sale in FY19? **See #2 above.**
5. From page 6-3, the increase in Current Taxes (in addition to the collection percentage and the slight grand list increase) seems to be fewer deletions related to: Appeals (\$1.250), MV cap adjustment (\$3.7m) and Tax liens sale (\$1.5m).

**This is correct. Yes, there is data for both appeals numbers. Based on the number of properties under appeal through the court system and historical experiences that the judge will “split the baby” our Tax Assessor estimates an impact of \$4.75M. Historical appeals through the Board of Assessment Appeals coupled with current volume of requests supports the \$500K assumption. The MV Mill Rate cap captures the difference between the 74.29 and proposed rate of 45 mills.**