

# City of Hartford

## Monthly Financial Report to the Municipal Accountability Review Board



Meeting Date – April 5, 2018

**City of Hartford**  
**Budget and Financial Report**  
**to the Municipal Accountability Review Board**  
**as of January 31, 2018**

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## City of Hartford - FY2018 General Fund Financial Report & Projection

### FY2018 Revenues - Quarter 3 (Period 7)

Revenue Category	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT	FY2018 PROJ	VARIANCE	% COLL.
41 General Property Taxes <sup>1</sup>	(258,987,305)	(280,165,161)	(280,165,161)	(241,365,185)	(282,884,161)	(2,719,000)	86%
42 Licenses And Permits <sup>2</sup>	(5,376,215)	(5,971,406)	(5,971,406)	(3,493,393)	(5,400,000)	571,406	59%
43 Fines Forfeits & Penalties <sup>3</sup>	(161,421)	(190,000)	(190,000)	(89,746)	(190,000)	-	47%
44 Revenue Money And Property <sup>4</sup>	(2,364,183)	(1,313,149)	(1,313,149)	(1,156,628)	(1,313,149)	-	88%
45 Intergovernmental Revenues <sup>5</sup>	(266,482,051)	(265,635,563)	(265,635,563)	(157,845,430)	(261,958,504)	3,677,059	59%
46 Charges For Services <sup>6</sup>	(3,493,697)	(2,844,964)	(2,844,964)	(2,188,269)	(2,844,964)	-	77%
47 Reimbursements <sup>7</sup>	(156,717)	(152,840)	(152,840)	(69,282)	(152,840)	-	45%
48 Other Revenues <sup>8</sup>	(1,035,507)	(238,650)	(238,650)	(774,749)	(800,000)	(561,350)	325%
53 Other Financing Sources <sup>9</sup>	(6,032,055)	(6,777,365)	(6,777,365)	(2,114,302)	(6,563,365)	214,000	31%
<b>Total Revenues<sup>17</sup></b>	<b>(544,089,150)</b>	<b>(563,289,098)</b>	<b>(563,289,098)</b>	<b>(409,096,983)</b>	<b>(562,106,983)</b>	<b>1,182,115</b>	<b>73%</b>

### FY2018 Expenditures - Quarter 3 (Period 7)

Expenditure Category	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT	FY2018 PROJ	VARIANCE	% EXP.
Payroll <sup>10</sup>	102,643,044	106,762,441	106,586,931	58,894,573	104,886,240	1,876,201	55%
Benefits <sup>11</sup>	78,171,009	96,229,626	96,229,626	55,308,863	94,431,593	1,798,033	57%
Debt & Other Capital <sup>12</sup>	32,017,824	58,591,375	58,591,375	28,087,184	51,996,728	6,594,647	48%
Library	7,860,851	8,100,000	8,100,000	4,725,000	8,100,000	-	58%
Metro Hartford Innovation Services	2,998,818	2,996,431	2,996,431	1,748,117	2,996,431	-	58%
Utilities <sup>13</sup>	20,649,407	23,979,440	23,889,440	14,066,477	22,850,416	1,129,024	59%
Other Non-Personnel <sup>14</sup>	25,112,242	32,256,057	32,521,567	14,202,524	31,036,262	1,219,795	44%
Education <sup>15</sup>	284,008,065	284,008,188	284,008,188	151,512,288	284,008,188	-	53%
<b>Total Expenditures</b>	<b>553,461,260</b>	<b>612,923,558</b>	<b>612,923,558</b>	<b>328,545,024</b>	<b>600,305,858</b>	<b>12,617,700</b>	<b>54%</b>
<b>Revenues and Expenditures, Net of Expend.</b>	9,372,110	49,634,460	49,634,460	(80,551,959)	38,198,875		
<b>Council Approved Use of Fund Balance</b>	(8,394,000)						
Remaining Unallocated Lapse <sup>16</sup>					(698,875)		
<b>Net Surplus/(Deficit)</b>	<b>(978,110)</b>	<b>(49,634,460)</b>	<b>(49,634,460)</b>	<b>80,551,959</b>	<b>(37,500,000)</b>		
Union Concessions Savings					1,600,000		
<b>Projected Deficit</b>					<b>(35,900,000)</b>		
Contract Assistance (Debt Service)					11,975,000		
<b>Net Projected Deficit / Request for Municipal Restructuring Funds</b>					<b>(23,925,000)</b>		

<sup>1</sup> The City's General Property Taxes revenue budget is comprised of \$266.7M in Current Year Tax Levy revenues and \$13.4M of Other Tax revenues (Prior Year, Interest, Lien Sales). General Property Tax revenues are projected to exceed the Adopted Budget by \$2.7M due to the increase in the Motor Vehicle mill rate to 39 mills.

<sup>2</sup> The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical and plumbing permits, food and milk dealer licenses and all other licenses and permits. The FY2018 budget was established with conservatism as compared to the historical trend/actuals of \$7.4M in FY2017, \$7.6M in FY2016 and \$6.4M in FY2015. The FY2018 projection is consistent with FY2017 actuals of \$5.4M. February receipts are trending favorable to budget. The projection for this revenue line item may improve.

<sup>3</sup> The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines. This revenue category is tracking slower than FY2017 receipts with the projection held at the established budget and will be monitored through Quarter 3.

<sup>4</sup> Revenue from Money and Property contains lease/rental and short term investment income. The reduction in revenues from FY2017 Actuals to the FY2018 Budget is due to the final year of the Morgan Street Garage lease revenue in FY2017.

<sup>5</sup> Intergovernmental Revenues, primarily comprised of municipal aid from the State of Connecticut, reflects a deficit of \$3.7M due to a reduction in state aid.

<sup>6</sup> Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$3.5M. February receipts continue to trend favorable to budget and prior year. The projection for this revenue line item may improve in Quarter 3.

<sup>7</sup> Reimbursements (primarily Section 8) occur at fiscal year end.

<sup>8</sup> Other Revenues are projected to exceed the revenue budget by \$561K due to the sale of city property and an insurance settlement (unbudgeted).

<sup>9</sup> Other Financing Sources reflects a revenue shortfall of \$214K due to loss of Stadium Admissions Tax revenues to the State of Connecticut.

<sup>10</sup> Net favorable variance of \$1.9M in Payroll/Personal Services is due to a delay in refilling vacancies, offset by Public Safety Overtime.

<sup>11</sup> Benefits surplus of \$1.798M is primarily due to favorable healthcare projected expenditures.

<sup>12</sup> Debt and Other Capital was budgeted to meet all debt service payments for the City of Hartford, to fund any deficit in FY2017 and to cover any capital requirements as the City is currently on a pay-go CapEx plan. The projected surplus of \$6.6M reflects a reduced FY2017 shortfall and current capital critical needs for FY2018. The City has entered into a contract assistance agreement with the State of Connecticut which will provide payment of the \$11.975M in debt service requirements for April to June. This is reflected as a bottom-line adjustment.

<sup>13</sup> Utilities are currently projected favorable at \$1.129M. The two primary contributors are the MDC updated ad valorem tax/assessment for sewer services (\$422K) and lower market rates for gasoline, diesel fuel and piped gas (\$707K). Approximately \$12M of the City's \$23.9M Utilities budget is for the annual MDC ad valorem tax/assessment for Hartford as a member municipality.

<sup>14</sup> All Other Non-Personnel expenditures are currently projected favorable by approximately \$1.2M primarily in the areas of lease expenses, settlements and outside legal services.

<sup>15</sup> Education YTD actuals reflect 7 months of the City's MBR requirement of approximately \$96M and the entire \$50M in ECS state aid received through January 2017.

<sup>16</sup> The City's Contract Assistance agreement with the State requires the full payment of the MERF Pension ADEC with which the City will fully comply. An additional unallocated lapse of \$698K will be identified prior to fiscal year end.

<sup>17</sup> The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenue is unfavorable.

**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY17 AND FY18**  
**PROPERTY TAX COLLECTION REPORT THROUGH JANUARY 31, 2018**

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 17	Actual FY 18	Actual FY 17	Actual FY 18	Actual FY 17	Actual FY 18	Actual FY 17	Actual FY 18	FY 17	FY 18
July	\$74,215,275	\$72,052,947	\$227,828	\$563,438	\$253,672	\$164,879	\$0	\$0	\$74,696,775	\$72,781,264
August	49,992,974	63,826,289	646,488	840,437	352,972	345,654	-	-	50,992,434	65,012,380
September	2,605,393	2,808,259	611,098	561,471	228,540	298,264	-	-	3,445,031	3,667,993
October	1,138,430	1,796,685	634,577	433,128	324,434	257,399	-	-	2,097,441	2,487,212
November	1,040,948	1,178,908	366,391	431,214	169,677	250,517	-	-	1,577,015	1,860,639
December	8,818,343	12,652,433	443,016	607,524	174,600	328,728	-	-	9,435,959	13,588,686
January	58,528,860	81,413,149	334,930	335,485	257,850	180,300	-	-	59,121,639	81,928,934
February	43,429,694	-	598,388	-	419,212	-	-	-	44,447,294	-
March	3,314,168	-	765,115	-	520,506	-	-	-	4,599,788	-
April	1,668,606	-	341,970	-	277,340	-	-	-	2,287,916	-
May	1,836,510	- *	(218,522)	-	314,004	-	-	-	1,931,992	-
June	641,744	-	387,693	-	292,780	-	2,399,318	-	3,721,535	-
<b>Total Collections</b>	<b>247,230,944</b>	<b>235,728,671</b>	<b>5,138,972</b>	<b>3,772,697</b>	<b>3,585,586</b>	<b>1,825,742</b>	<b>2,399,318</b>	<b>-</b>	<b>258,354,821</b>	<b>241,327,109</b>
<b>60 Day Collections (Year End entry)</b>			528,984						528,984	0
<b>Adjusted Total Collections</b>	<b>\$247,230,944</b>	<b>\$235,728,671</b> **	<b>\$5,667,956</b>	<b>\$3,772,697</b>	<b>\$3,585,586</b>	<b>\$1,825,742</b>	<b>\$2,399,318</b>	<b>\$0</b>	<b>\$258,883,804</b>	<b>\$241,327,109</b>

\* Credit balance is due to the transfer of overpayments on the 2014 Grand list (Prior year levy revenue account) that were moved to the 2015 Grand list (Current year levy revenue account).

\*\* Collections for prior year levy will pick up when intent to lien notices are mailed in March.

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18
<b>Total Budget</b>	\$ 244,734,896	\$ 266,698,436	\$ 7,116,725	\$ 7,416,725	\$ 4,350,000	\$ 4,450,000	\$ 4,000,000	\$ 1,500,000	\$ 260,201,621	\$ 280,065,161
<b>Total Adjusted Levy</b>	264,386,834	292,142,980	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through January</b>	<b>\$196,340,223</b>	235,728,671	<b>\$3,264,328</b>	3,772,697	<b>\$1,761,744</b>	1,825,742	-	-	<b>\$201,366,295</b>	241,327,109
<b>Outstanding Receivable at 1/31/18</b>	64,855,900	49,089,346	40,464,438	45,454,386	n/a	n/a	n/a	n/a	n/a	n/a
<b>% of Budget Collected</b>	80.23%	88.39%	45.87%	50.87%	40.50%	41.03%	0.00%	0.00%	77.39%	86.17%
<b>% of Adjusted Levy Collected</b>	74.26%	80.69%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Mill Rate Real Estate</b>	74.29	74.29								
<b>Mill Rate Personal Property</b>	74.29	74.29								
<b>Mill Rate Motor Vehicle</b>	32	39								

**Revenue Summary - Major Category**

	FY2017 ACT	FY2018 ADP	FY2018 -P7
<b>41-TAXES</b>	<b>(258,987,305)</b>	<b>(280,165,161)</b>	<b>(241,365,185)</b>
CURRENT YEAR TAX LEVY	(247,230,944)	(266,698,436)	(235,728,671)
INTEREST AND LIENS	(3,585,586)	(4,450,000)	(1,825,742)
PRIOR YEAR LEVIES	(5,667,956)	(7,416,725)	(3,772,697)
TAX LIEN SALES	(2,399,318)	(1,500,000)	-
OTHER	(103,500)	(100,000)	(38,076)
<b>42-LICENSES AND PERMITS</b>	<b>(5,376,215)</b>	<b>(5,971,406)</b>	<b>(3,493,393)</b>
BUILDING PERMITS	(3,368,932)	(3,642,000)	(2,067,462)
ELECTRICAL PERMITS	(625,186)	(627,000)	(450,505)
FOOD & MILK DEALER LICENSES	(169,694)	(312,000)	(220,675)
MECHANICAL PERMITS	(529,055)	(689,000)	(242,525)
PLUMBING PERMITS	(286,326)	(315,000)	(170,584)
OTHER	(397,022)	(386,406)	(341,643)
<b>43-FINES FORFEITS AND PENALTIES</b>	<b>(161,421)</b>	<b>(190,000)</b>	<b>(89,746)</b>
<b>44-INTEREST AND RENTAL INCOME</b>	<b>(2,364,183)</b>	<b>(1,313,149)</b>	<b>(1,156,628)</b>
<b>45-INTERGOVERNMENTAL</b>	<b>(266,482,051)</b>	<b>(265,635,563)</b>	<b>(157,845,430)</b>
<b>MUNICIPAL AID</b>	<b>(247,992,442)</b>	<b>(247,991,894)</b>	<b>(138,440,200)</b>
CAR TAX SUPPL MRSF REV SHARING	(13,908,437)	(13,908,437)	(12,177,213)
EDUCATION COST SHARING	(187,921,492)	(187,974,890)	(95,492,864)
HIGHWAY GRANT	(1,198,978)	(1,201,712)	(597,412)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,263,314)	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-
PRIV TAX EXEMPT PROPERTY	(23,664,027)	(23,664,027)	(20,009,758)
STATE OWNED PROPERTY	(13,560,353)	(13,560,353)	(10,162,953)
<b>OTHER STATE REVENUES</b>	<b>(2,330,433)</b>	<b>(1,453,175)</b>	<b>(1,002,620)</b>
BOND INT SUB ON SCH PROJ	(72,003)	(46,613)	(45,043)
JUDICIAL BRANCH REV DISTRIB.	(65,938)	(76,000)	(33,388)
MANUFACTURERS' FACILITIES	(485,370)	(48,843)	-
SCH BUILD GRT-SERIAL	(1,316,806)	(886,096)	(885,056)
TAX EXEMP FOR THE ELDERLY	(343,016)	(348,907)	-
VETERANS EXEMPTIONS	(47,300)	(46,716)	(39,133)
<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(4,273,972)</b>	<b>(4,302,289)</b>	<b>(2,061,720)</b>
DISABIL EXEMPT-SOC SEC	(6,672)	(7,755)	(6,813)
GR REC TAX-PARI MUTUEL	(261,321)	(250,000)	(125,022)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(48,772)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,000,000)
PHONE ACCESS LN TAX SH	(556,685)	(500,986)	-
PILOT CHURCH HOMES INC	(120,537)	(131,112)	(65,556)
PILOT FOR CT CTR FOR PERF	(355,464)	(330,447)	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(250,000)
PILOT HARTFORD HILTON	(511,236)	(518,904)	(304,782)
PILOT HARTFORD MARRIOTT	(380,691)	(481,719)	(240,776)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)
<b>OTHER</b>	<b>(11,885,205)</b>	<b>(11,888,205)</b>	<b>(16,340,890)</b>
<b>46-CHARGES FOR SERVICES</b>	<b>(3,493,697)</b>	<b>(2,844,964)</b>	<b>(2,188,269)</b>
CONVEYANCE TAX	(1,375,348)	(1,100,000)	(737,883)
FILING RECORD-CERTIF FEES	(289,661)	(300,000)	(177,120)
OTHER	(1,828,688)	(1,444,964)	(1,273,266)
<b>47-REIMBURSEMENTS</b>	<b>(156,717)</b>	<b>(152,840)</b>	<b>(69,282)</b>
<b>48-OTHER REVENUES</b>	<b>(1,035,507)</b>	<b>(238,650)</b>	<b>(774,749)</b>
<b>53-OTHER FINANCING SOURCES</b>	<b>(6,032,055)</b>	<b>(6,777,445)</b>	<b>(2,114,302)</b>
DOWNTOWN NORTH (DONO)	(659,907)	(1,487,580)	(356,575)
REVENUE FROM HTFD PKG AUTHY	(1,832,626)	(2,424,865)	38,000
SPECIAL POLICE SERVICES	(3,210,691)	(2,750,000)	(1,716,804)
OTHER	(328,830)	(115,000)	(78,923)
<b>Grand Total</b>	<b>(544,089,150)</b>	<b>(563,289,178)</b>	<b>(409,096,983)</b>

**Expenditure Summary - Departments**

	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT	FY2018 PROJ	VARIANCE
00111 MAYOR'S OFFICE	690,349	795,870	795,870	390,752	755,900	39,970
00112 COURT OF COMMON COUNCIL	564,932	506,047	506,047	278,106	505,511	536
00113 TREASURER	444,644	445,933	445,933	215,858	473,646	(27,713) <sup>1</sup>
00114 REGISTRARS OF VOTERS	669,710	378,390	479,552	267,937	487,128	(108,738) <sup>2</sup>
00116 CORPORATION COUNSEL	1,653,425	1,539,609	1,539,609	801,889	1,451,355	88,254
00117 TOWN & CITY CLERK	768,740	777,269	777,269	377,178	750,380	26,889
00118 INTERNAL AUDIT	512,828	490,980	490,980	268,995	480,039	10,941
00119 CHIEF OPERATING OFFICER	295,268	806,865	806,865	444,585	815,242	(8,377) <sup>3</sup>
00120 COMMUNICATIONS & NEW MEDIA	466,193	-	-	-	-	-
00122 METRO HARTFORD INNOVATION SERV	2,998,818	2,996,431	2,996,431	1,748,117	2,996,431	-
00123 FINANCE	3,468,779	3,737,413	3,737,413	1,818,852	3,661,245	76,168
00125 HUMAN RESOURCES	945,827	1,246,558	1,246,558	469,469	1,184,881	61,677
00128 OFFICE OF MANAGEMENT & BUDGET	635,636	763,786	763,786	351,436	732,615	31,171
00132 CHILDREN FAMILY RECREATION	3,115,727	3,258,979	3,258,979	2,155,038	3,224,323	34,656
00211 FIRE	36,871,567	37,901,180	37,901,180	21,858,534	38,893,439	(992,259) <sup>4</sup>
00212 POLICE	40,106,139	43,967,277	43,967,277	22,102,120	40,624,632	3,342,645
00213 EMERGENCY SERVICES & TELECOMMU	3,710,371	3,682,721	3,682,721	2,145,331	3,738,001	(55,280) <sup>5</sup>
00311 PUBLIC WORKS	12,657,178	12,265,601	12,265,601	7,059,537	12,821,121	(555,520) <sup>6</sup>
00420 DEVELOPMENT SERVICES	2,917,517	3,157,225	3,157,225	1,926,826	3,414,635	(257,410) <sup>1</sup>
00520 HEALTH AND HUMAN SERVICES	4,789,149	4,767,293	4,767,293	2,149,138	4,737,840	29,453
00711 EDUCATION	284,008,065	284,008,188	284,008,188	151,512,288	284,008,188	-
00721 HARTFORD PUBLIC LIBRARY	7,860,851	8,100,000	8,100,000	4,725,000	8,100,000	-
00820 BENEFITS & INSURANCES	78,171,541	96,229,626	96,229,626	55,308,863	94,431,593	1,798,033
00821 DEBT SERVICE	32,017,824	58,591,375	58,591,375	28,087,184	51,996,728	6,594,647
00822 NON OP DEPT EXPENDITURES	33,120,182	42,508,942	42,407,780	22,081,991	40,020,984	2,487,958
<b>Grand Total</b>	<b>553,461,260</b>	<b>612,923,558</b>	<b>612,923,558</b>	<b>328,545,024</b>	<b>600,305,857</b>	<b>12,617,701</b>

<sup>1</sup> Projected shortfalls in Treasurer and Development Services are due to HMEA arbitration award which provided retroactive wage increases in Quarter 4 of FY2017 after the development of the City's salary budget. Funds were budgeted within the City's wage reserve and will be transferred in Quarter 4 of FY2018.

<sup>2</sup> Projected shortfall in the Registrar of Voter's office for part-time and seasonal election workers to be addressed from Elections Expense account funded within Sundry: Non-Operating Department.

<sup>3</sup> Expenses associated with relocation program pending transfer at year end.

<sup>4</sup> Projected deficit in the Fire Department reflects overtime net of attrition savings. This is due to minimum manning requirements per collective bargaining contract, timing required for civil service recruitment of fire classes to fill vacancies and the requisite overtime to meet manning requirements per shift. The GF impact of this shortfall will be more favorable in Quarter 4 due to delays in promotions to restore the ranks.

<sup>5</sup> Projected deficit in the Emergency Services and Telecommunications department is due to a significant number of dispatcher vacancies and the time required to meet civil service recruitments and training requirements. The GF impact of this shortfall may be more favorable in Quarter 4 as availability of grant funds to offset the OT requirements is further evaluated.

<sup>6</sup> Projected shortfall in the Department of Public Works is largely due to the impact of the HMEA arbitration award for retroactive wages, which will be transferred in Quarter 4 of FY2018.

**Expenditure Summary - Major Expenditure Category**

	FY2017 ACT	FY2018 ADP	FY2018 REV	FY2018 ACT	FY2018 PROJ	Variance
<b>PAYROLL</b>	<b>102,643,044</b>	<b>106,762,441</b>	<b>106,586,931</b>	<b>58,894,573</b>	<b>104,886,240</b>	<b>1,876,201</b>
FT	81,275,152	88,810,837	88,578,193	44,420,930	82,327,160	6,483,677
HOLIDAY	2,527,860	2,202,521	2,202,521	1,635,357	2,573,239	(370,718)
OT	17,257,394	14,569,320	14,569,320	11,639,622	18,465,266	(3,895,946)
PT	1,582,637	1,179,763	1,236,897	1,198,664	1,520,575	(340,812)
<b>BENEFITS</b>	<b>78,171,009</b>	<b>96,229,626</b>	<b>96,229,626</b>	<b>55,308,863</b>	<b>94,431,593</b>	<b>1,798,033</b>
HEALTH	34,521,758	38,352,436	38,352,436	22,332,226	33,350,004	5,002,432
MITIGATION	-	(500,000)	(500,000)	-	-	(500,000)
PENSION	35,505,668	47,099,064	47,099,064	25,302,614	46,807,642	291,422
INSURANCE	4,451,035	4,615,000	4,615,000	3,458,723	4,811,774	(196,774)
CONCESSIONS	-	(4,000,000)	(4,000,000)	-	-	(4,000,000)
FRINGE REIMBURSEMENTS	(6,141,158)	(2,600,000)	(2,600,000)	(1,399,490)	(3,000,000)	400,000
LIFE INSURANCE	251,282	315,652	315,652	146,005	270,000	45,652
OTHER BENEFITS	4,681,066	4,739,474	4,739,474	2,464,784	4,642,173	97,301
WAGE	-	2,650,000	2,650,000	-	2,650,000	-
WORKERS COMP	4,901,358	5,558,000	5,558,000	3,004,000	4,900,000	658,000
<b>DEBT</b>	<b>32,017,824</b>	<b>58,591,375</b>	<b>58,591,375</b>	<b>28,087,184</b>	<b>51,996,728</b>	<b>6,594,647</b>
DEBT	32,017,824	58,591,375	58,591,375	28,087,184	51,996,728	6,594,647
<b>LIBRARY</b>	<b>7,860,851</b>	<b>8,100,000</b>	<b>8,100,000</b>	<b>4,725,000</b>	<b>8,100,000</b>	<b>0</b>
LIBRARY	7,860,851	8,100,000	8,100,000	4,725,000	8,100,000	-
<b>MHIS</b>	<b>2,998,818</b>	<b>2,996,431</b>	<b>2,996,431</b>	<b>1,748,117</b>	<b>2,996,431</b>	<b>0</b>
MHIS	2,998,818	2,996,431	2,996,431	1,748,117	2,996,431	0
<b>UTILITY</b>	<b>20,649,407</b>	<b>23,979,440</b>	<b>23,889,440</b>	<b>14,066,477</b>	<b>22,850,416</b>	<b>1,129,024</b>
UTILITY	20,649,407	23,979,440	23,889,440	14,066,477	22,850,416	1,129,024
<b>OTHER</b>	<b>25,112,242</b>	<b>32,256,057</b>	<b>32,521,567</b>	<b>14,202,524</b>	<b>31,036,262</b>	<b>1,219,795</b>
COMMUNITY ACTIVITIES	2,925,362	2,566,975	2,816,975	1,556,196	2,816,975	(250,000)
CONTINGENCY	43,289	7,253,000	7,241,000	54,080	1,675,000	5,578,000
CONTRACTED SERVICES	2,947,602	3,683,837	3,812,046	1,259,547	3,684,096	(259)
ELECTIONS	-	308,612	207,450	-	170,000	138,612
GOVT AGENCY & OTHER	16,221	-	-	-	-	-
LEGAL EXPENSES & SETTLEMENTS	2,849,671	2,616,500	2,607,233	1,477,222	7,733,733	(5,117,233)
OTHER	4,169,034	3,963,151	3,887,638	1,843,070	3,884,997	78,154
OUT AGENCY	100,000	-	-	-	-	-
POSTAGE	211,754	236,219	226,219	130,000	226,219	10,000
SUPPLY	3,355,808	4,154,001	4,182,314	1,610,645	4,199,971	(45,970)
TECHNICAL, PROF. & COMM BASED SERVICES	1,750,242	2,019,170	2,006,100	651,388	1,812,291	206,879
VEHICLES & EQUIPMENT	3,840,644	3,467,680	3,467,680	3,467,680	3,467,680	0
LEASES - OFFICES, PARKING & COPIERS	2,902,614	1,986,912	2,066,912	2,152,695	1,365,300	621,612
<b>EDUC</b>	<b>284,008,065</b>	<b>284,008,188</b>	<b>284,008,188</b>	<b>151,512,288</b>	<b>284,008,188</b>	<b>0</b>
EDUC	284,008,065	284,008,188	284,008,188	151,512,288	284,008,188	-
<b>Grand Total</b>	<b>553,461,260</b>	<b>612,923,558</b>	<b>612,923,558</b>	<b>328,545,024</b>	<b>600,305,857</b>	<b>12,617,701</b>