

CITY OF WEST HAVEN- SUMMARY OF INCREASES (DECREASE) IN REVENUE DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-21-2018						
		FY19	FY20	FY21	FY22	FY23
DESCRIPTION		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
10124041-41200	PRIOR YEARS TAX LIEN LEVY	-	12,000	24,360	37,091	50,204
NON CURRENT TAXES Subtotal			- 12,000	24,360	37,091	50,204
10124041-41610	CURRENT PROPERTY TAX INTEREST	-	13,500	27,405	41,727	56,479
10124041-41620	PRIOR YEARS TAX INTEREST LEVY	-	6,300	12,789	19,473	26,357
10124041-41630	SUSPENSE INTEREST TAX	-	3,150	6,395	9,736	13,178
INTEREST & LIEN FEES Subtotal			- 22,950	46,589	70,936	96,014
10112542-42150	ANIMAL LICENSES	-	390	792	1,205	1,632
10112542-42160	MARRIAGE LICENSES	-	90	183	278	377
10112542-42170	SPORTING LICENSES	-	6	12	19	25
10119042-42210	BUILDING PERMITS	-	-	-	-	29,550
10119042-42220	ELECTRICAL PERMITS	-	-	-	4,050	8,222
10119042-42230	EXCAVATION PERMITS	-	210	426	649	879
10119042-42240	PLUMBING & HEATING PERMITS	-	-	-	5,400	10,962
10119042-42250	ZONING PERMITS	-	2,610	5,298	8,067	10,919
10131042-42110	ALCOHOLIC BEVERAGE LICENSES	-	5	9	14	19
10131042-42130	POLICE LICENSE & PROTECT. PERMITS	-	600	1,218	1,855	2,510
10132042-42910	CITY CLERK FEES COLLECTED	-	213	432	658	891
10132042-42920	DOG POUND RELEASES	-	60	122	185	251
10133042-42120	HEALTH LICENSES & REST. PERMITS	-	2,400	4,872	7,418	10,041
LICENSES & PERMITS Subtotal			- 6,584	13,365	29,799	76,276
10131043-43100	PARKING TAGS	-	-	6,000	12,180	18,545
10124043-43200	TAX FINES PENALTIES	-	750	1,523	2,318	3,138
FINES, FORFEITS & PENALTIES Subtotal			- 750	7,523	14,498	21,683
10120044-44100	FROM INVEST. GENERAL FUND	-	-	3,600	7,308	11,127
10120044-44210	RENTS FROM CITY FACILITIES	-	-	-	1,800	3,654
USE OF MONEY/PROPERTY Subtotal			-	3,600	9,108	14,781
10120045-45211	EDUCATIONAL COST SHARING (ECS)	-	361,124	725,137	1,092,062	1,461,922
10120045-45238	PROP. TAX RELIEF VETERANS REIMBURSE.	-	3,551	7,209	10,976	14,857
10120045-45248	TOWN ROAD AID	-	18,528	37,612	57,268	77,514
FROM OTHER AGENCIES Subtotal			- 383,203	769,958	1,160,307	1,554,294
10112546-46940	RECORD LEGAL INSTRUMENTS FEE	-	18,750	38,063	57,954	78,443
10131046-46710	POLICE CHARGES- PUB.SAFETY	-	450	914	1,391	1,883
10120046-46920	SUNDRY OTHER MISC.	-	5	9	14	19
10120046-46950	MISC. PUBLIC WORKS/SEWER-ORANGE	-	1,112	2,257	3,436	4,651
10120046-46952	MISC. GEN. GOVT. - ALL OTHER	-	2,700	5,481	8,345	11,296
10140046-46953	PUBLIC WORKS - ALL OTHER	-	60	122	185	251
CHARGES - CURRENT SERVICES Subtotal			- 23,076	46,845	71,326	96,543
10120045-45310	TELEPHONE ACCESS	-	3,511	7,128	10,853	14,690
10120045-45340	SCCRWA PILOT NH WATER	-	8,890	18,046	27,478	37,192
10120047-43300	PARK. METER	-	-	1,500	3,045	4,636
10120047-47350	PILOT HOUSING AUTHORITY	-	4,230	8,587	13,075	17,697
10120047-47360	SEWER COLLECTION FEE EXP.	-	-	1,655	3,360	5,115
10120047-47380	INSURANCE REIMBURSEMENT	-	600	1,218	1,855	2,510
10120047-47900	MISCELLANEOUS REVENUES	-	6,300	12,789	19,473	26,357
10120047-47904	QUIGLEY/YALE PARKING	-	1,200	2,436	3,709	5,020
OTHER REVENUES Subtotal			- 24,731	53,359	82,846	113,218
10120048-48300	RESIDUAL EQUITY TRANS IN	-	-	7,500	15,225	23,182
OTHER FIN. SOURCES Subtotal			-	7,500	15,225	23,182
Total Revenue Changes			- 473,294	973,097	1,491,136	2,046,194

CITY OF WEST HAVEN - SUMMARY OF INCREASES (DECREASES) IN EXPENDITURE FORECAST BY DEPARTMENT DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-21-2018						
Department	DESCRIPTION	FY2019	FY2020	FY2021	FY2022	FY2023
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
18109982	54110 HEALTH INSURANCE PREM.	1,082	1,173	1,271	1,378	1,494
18109982	EMPLOYEE BENEFITS	1,082	1,173	1,271	1,378	1,494
19009990	new (FURLOUGH)/COMPENSATION INCR.	-	-	-	1,250	3,775
19009990	new MEDICAL RUN-OFF	(100,000)	(100,000)	-	-	-
19009990	new SELF-FUNDED CLAIM MARGIN (3%)	297,032	321,983	349,030	378,348	410,130
	51new FINANCIAL POSITIONS	-	125,000	125,000	125,000	125,000
19009990	CONTINGENCY EXPENSES	197,032	346,983	474,030	504,598	538,905
	ADMINISTRATIVE EFFICIENCY SAVINGS	10,217	(3,482)	(4,753)	(5,060)	(5,404)
	ADMINISTRATIVE EFFICIENCY COSTS	(2,554)	870	1,188	1,265	1,351
	City	205,777	345,545	471,736	502,182	536,346
	Education	-	-	-	-	-
Total Expenditures Changes		205,777	345,545	471,736	502,182	536,346

Net Impact on fund balance (205,777) 127,749 501,361 988,955 1,509,849

Tickmarks

- A This line item was increased by 3% year over year based on revised projections.
- B This line was increased by 0.8% to correspond with the annual increase of BOE projected costs.
- C To reconcile City health expenses to Segal Consulting's Report.
- D This amount represents the contingent salary increase for the new financial positions.
- E This amount is now included in health insurance costs (tickmark C).
- F This amount represents the 3% margin recommended in the Segal Consulting's Report.
- G This amount represents 2 FTE positions being added in the finance department.
- H This amount represents impact on administrative efficiency savings from the above changes.
- I This amount represents impact on the cost of implementing those efficiencies.

CITY OF WEST HAVEN ALLINGTOWN FIRE - SUMMARY OF INCREASE (DECREASE) IN REVENUE							
Draft Plan 9-13-2018 vs. Current Plan 9-21-2018							
		FY19	FY20	FY21	FY22	FY23	
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
47600	DONATIONS (UNH)	-	3,000	6,090	9,273	12,551	TM
47050	BUNDLE BILLING	-	-	360	731	1,113	A
44220	INSURANCE RECOVERY	-	210	426	649	879	A
47060	TRANSPORT FEES	6,000	6,420	6,853	7,298	7,757	A
42900	PERMITS, PLAN REVIEWS & INSPECTION FEES	-	-	900	1,827	2,782	A
46720	SPS REIMBURSEMENTS	-	450	914	1,391	1,883	A
47900	VOLUNTEER HOUSING	-	-	30	61	93	A
	NON TAX INCOME	6,000	10,080	15,572	21,230	27,056	
41100	TAX COLLECTIONS	434,516	190,106	115,986	72,417	24,153	B
41200	BACK TAXES	20,000	23,600	27,308	31,127	35,061	A
	TAX INCOME	454,516	213,706	143,294	103,544	59,214	
	NON-TAX INCOME	6,000	10,080	15,572	21,230	27,056	
	TAX INCOME	454,516	213,706	143,294	103,544	59,214	
	TOTAL INCOME	460,516	223,786	158,867	124,773	86,270	

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN - SUMMARY OF INCREASE (DECREASE) IN EXPENSES							
Draft Plan 9-13-2018 vs. Current Plan 9-21-2018							
		FY19	FY20	FY21	FY22	FY23	
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
	PERSONNEL EXPENSES						
54770	MEDICAL PLAN (BC/BS, DENTAL)	454,656	492,847	534,246	579,123	627,769	C
54770	SUPPLEMENTAL INSURANCE (CARVE OUT PLAN)	(100,000)	(108,400)	(117,506)	(127,376)	(138,076)	D
	HEALTHCARE COST SHORTFALL	(100,694)	(109,152)	(118,321)	(128,260)	(139,034)	D
	SELF-FUNDED CLAIMS MARGIN (3%)	44,840	48,606	52,689	57,115	61,913	E
	Grand Total Expenses	298,802	323,901	351,109	380,602	412,572	

Net Impact on Fund Balance	161,715	(100,115)	(192,242)	(255,828)	(326,302)
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Tickmarks

- A This line item was increased by 3% year over year based on revised projections.
- B The mill rate for the fire district has been modified.
- C To reconcile health expenses to Segal Consulting's Report.
- D This amount is now included in health insurance costs (tickmark C).
- E This amount represents the 3% margin recommended in the Segal Consulting's Report.

CITY OF WEST HAVEN- SUMMARY OF INCREASE (DECREASE) IN WPCA REVENUE DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-21-2018						
		FY19	FY20	FY21	FY22	FY23
ACCOUNT#	DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
46610	SEWER USE FEE REVENUE	-	(189,864)	(183,588)	(174,759)	(163,165)
46620	PRIOR YEAR LEVY	-	1,500	3,045	4,636	6,275
46630	INTEREST, LIENS-CURRENT	-	900	1,827	2,782	3,765
46640	INTEREST, LIENS, DELINQUENT	-	-	480	974	1,484
46670	ORANGE SHARE SERV CHG.	-	11,250	22,838	34,773	47,066
47675	ORANGE CWF	-	-	4,680	9,500	14,465
47680	NITRO	-	2,100	4,263	6,491	8,786
47900	MISCELLANEOUS	-	-	-	-	-
	TOTAL CHANGE IN REVENUE	-	(174,114)	(146,456)	(115,602)	(81,324)

TM
A
B
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CITY OF WEST HAVEN- SUMMARY OF INCREASE (DECREASE) IN WPCA EXPENDITURE DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-21-2018						
		FY19	FY20	FY21	FY22	FY23
EXPENSES		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
54100	FRINGE BEN	(211,870)	(188,362)	(161,901)	(132,344)	(99,472)
	SELF-FUNDED CLAIM MARGIN (3%)	13,144	14,248	15,445	16,742	18,149
	CONTINGENCY	198,726	-	-	-	-
	SUBTOTAL	-	(174,114)	(146,456)	(115,602)	(81,324)
	TOTAL CHANGE IN EXPENSE	-	(174,114)	(146,456)	(115,602)	(81,324)

C
D
E

Net Impact on Fund Balance	-	-	-	-	-
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Tickmarks

- A Use rates change based on the overall decrease in revised projected expenses.
- B This line item was increased by 3% year over year based on revised projections.
- C To reconcile health expenses to Segal Consulting's Report.
- D This amount represents the 3% margin recommended in the Segal Consulting's Report.
- E Contingent saving resulting from the adjustment to reconcile health expenses to Segal's Report.