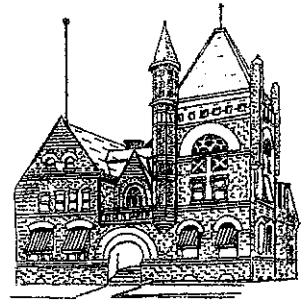




Office of the Mayor

City of West Haven
355 Main Street
West Haven, Connecticut 06516



City Hall
1896-1968

Nancy R. Rossi
Mayor

June 7, 2018

Members of the Municipal Accountability Review Board,

The City of West Haven today is presenting a five year recovery plan for the City, Water Pollution Control and the West Haven Fire Department – Allintown.

This correspondence is also a request from the City of West Haven to apply for the restructuring amounts of \$8 million dollars FY18 and the amounts in the five year plan.

The City of West Haven has been dealing with a deficit since approximately 2006 when the audit was restated and a multimillion dollar surplus in the General Fund turned into a multimillion dollar deficit in the General Fund. The deficit has fluctuated over the years, but since 2013 it went into a downward spiral from \$7.8 million dollar General Fund deficit to an \$18.1 million dollar deficit as of June 30, 2017. A deficit bonding package was executed in November of 2017 with a promise of a balanced budget, however the audit, that will be released shortly, will show a \$1.4 million dollar deficit for the year ended June 30, 2017, leaving West Haven with an executed one time deficit bonding package but now a \$1.4 million dollar deficit that needs to be addressed.

The five year recovery plan is based on the following assumptions:

1. Tax Collection Rate of 98.4
2. State Revenues flat for five years
3. MARB Restructuring funds will gradually decrease
4. Board of Education will have annual increases of .08%, which will be in addition to any increases in the Alliance Grant and ECS funding.
5. Health Insurance has no plan changes, but is calculated over the five years at an annual increase of 8.4%, for inflation.
6. Wages are flat.
7. City Revenue elimination of approximately \$2.1 million of excess cost.
8. Debt service drops off by \$8.6 million FY 2023.
9. Grand list increased modestly due to calculation provided by the Assessor with respect to projects that are completed and also those that will be started in 2019. Two of the projects were granted tax abatements and the abatements are calculated into the increases in the grand list. The coming of the Havens is not factored into the grand list; we will be updating our plan to include the Havens in the upcoming months.
10. Funds to hire consultants to assist with operating efficiencies (IT; Staffing) have not been included.

11. Funds to update Fire Department reorganization/consolidation study completed in May 1996 have not been included; however the city and the three fire chiefs will work together to put together and review an updated plan for consolidation to ascertain if there are savings and also provides fire service for the residents.
12. There is an elimination of several full time positions and also decreased hours in other positions providing a savings of \$1.5 million in wages and benefits which was factored into FY 19.

The five year plan does include, per the MARB resolution \$1,750,000 for deficit reduction FY17.

With government reorganization, economic development, and budget reform, West Haven will reduce its reliance on state funding. The five year plan is balanced with reliance on restructuring funds gradually decreasing.

In the coming months, we will continue to focus on identifying and implementing efficiencies. This includes combining services and sharing equipment with the Board of Education and exploring regionalization opportunities with neighboring communities.

We will work together with a consultant and our unions to make an informed decision regarding a new path for a health care plan that will be a good plan for our employees but also cost effective for our taxpayers. With inflation, the healthcare line item increases over five years almost 4 million dollars with the 8.4 inflation factor.

Although this plan does include tax increases, for the years after 19, the increases are assumptions that will be modified to include economic development, efficiencies and a new health care plan for our employees; we will do our best to minimize the tax increases to the taxpayers.

I look forward to working with the Municipal Accountability Review Board and the City Council to work through this process, by monthly monitoring the FY19 budget and reviewing quarterly, the five year plan and make the necessary adjustments as needed.

Respectfully Submitted,



Nancy R. Rossi
Mayor

	FY 19	FY 20	FY 21	FY 22	FY 23
	APPROVED				
	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
GENERAL FUND					
GENERAL GOVERNMENT	\$ 1,789,625	\$ 1,789,625	\$ 1,789,625	\$ 1,784,625	\$ 1,784,625
PLANNING & DEVELOPMENT	\$ 962,385	\$ 962,385	\$ 962,385	\$ 962,385	\$ 962,385
FINANCE	\$ 2,594,335	\$ 2,594,335	\$ 2,594,335	\$ 2,594,335	\$ 2,594,335
PUBLIC SAFETY	\$ 15,759,688	\$ 15,759,688	\$ 15,759,688	\$ 15,759,688	\$ 15,759,688
PUBLIC WORKS	\$ 10,268,332	\$ 10,268,332	\$ 10,268,332	\$ 10,268,332	\$ 10,268,332
HUMAN RESOURCES	\$ 2,014,204	\$ 2,014,204	\$ 2,014,204	\$ 2,014,204	\$ 2,014,204
LIBRARY	\$ 1,521,000	\$ 1,496,000	\$ 1,471,000	\$ 1,446,000	\$ 1,421,000
BOARD OF EDUCATION	\$ 89,960,421	\$ 90,680,104	\$ 91,405,545	\$ 92,136,789	\$ 92,873,883
OPERATING CHARGES	\$ 17,632,321	\$ 18,438,921	\$ 19,315,375	\$ 20,292,552	\$ 21,351,811
DEBT SERVICE	\$ 19,213,849	\$ 19,192,007	\$ 19,123,101	\$ 19,149,604	\$ 12,088,093
CONTINGENT	\$ 2,587,041	\$ 635,041	\$ 635,041	\$ 517,041	\$ 495,041
Total Expenditures	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
Revenues					
INTEREST & LIEN FEES	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000
LICENSES / PERMITS	\$ 1,814,450	\$ 1,669,450	\$ 1,534,450	\$ 1,519,450	\$ 1,519,450
FINES & FORFEITS	\$ 150,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
USE OF MONEY	\$ 80,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 180,000
CURRENT SERVICES	\$ 1,109,209	\$ 1,109,209	\$ 1,109,209	\$ 1,109,209	\$ 1,109,209
OTHER REVENUES	\$ 2,132,505	\$ 2,169,274	\$ 2,169,274	\$ 2,169,274	\$ 2,169,274
OTHER FIN. SOURCES	\$ 1,263,700	\$ 1,021,035	\$ 625,803	\$ 469,705	\$ 352,654
Operational Revenue	\$ 7,314,864	\$ 7,133,968	\$ 6,608,736	\$ 6,436,638	\$ 6,320,587
Federal and State Grants	\$ 60,727,631	\$ 58,727,631	\$ 56,727,631	\$ 54,727,631	\$ 54,727,631
Personal Property, MV & Non-Current Taxes	\$ 1,800,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,800,000
Amount to be Raised by Current Taxes	\$ 94,460,706	\$ 95,969,043	\$ 99,902,264	\$ 103,761,286	\$ 98,765,179
Total Revenues	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
Current Tax Calculation	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
Net GL - Motor Vehicle	\$ 261,726,860	\$ 261,726,860	\$ 261,726,860	\$ 261,726,860	\$ 261,726,860
Net GL - Real Estate/Personal Property	\$ 2,391,714,857	\$ 2,399,065,102	\$ 2,400,481,950	\$ 2,401,898,798	\$ 2,403,315,646
NET GRAND LIST	\$ 2,653,441,717	\$ 2,660,791,962	\$ 2,662,208,810	\$ 2,663,625,658	\$ 2,665,042,506
GENERAL FUND MILL RATE - MV	36.85	36.85	36.85	36.85	36.85
GENERAL FUND MILL RATE - R/E, PP	36.10	36.63	38.28	39.89	37.75
GROSS TAX LEVY - MV	9,645,250	9,645,250	9,645,250	9,645,250	9,645,250
GROSS TAX LEVY - R/E, PP	\$ 86,351,402	\$ 87,884,265	\$ 91,881,441	\$ 95,803,211	\$ 90,726,867
GROSS TAX LEVY	\$ 95,996,652	\$ 97,529,515	\$ 101,526,691	\$ 105,448,461	\$ 100,371,117
RESERVE FOR ELDERLY CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -
NET TAX LEVY	\$ 95,996,652	\$ 97,529,515	\$ 101,526,691	\$ 105,448,461	\$ 100,371,117
COLLECTION RATE	98.40%	98.40%	98.40%	98.40%	98.40%
Total Current Tax	\$ 94,460,706	\$ 95,969,043	\$ 99,902,264	\$ 103,761,286	\$ 98,765,179
CAPITAL & NON-RECURRING					
Motor Vehicle	\$ 261,726,860	\$ 261,726,860	\$ 261,726,860	\$ 261,726,860	\$ 261,726,860
Real Estate/Personal Property	\$ 2,391,714,857	\$ 2,399,065,102	\$ 2,400,481,950	\$ 2,401,898,798	\$ 2,403,315,646
Net Grand List	\$ 2,653,441,717	\$ 2,660,791,962	\$ 2,662,208,810	\$ 2,663,625,658	\$ 2,665,042,506
Capital & Non-Recurring Mill Rate	0.15	0.15	0.15	0.15	0.15
Capital & Non-Recurring Total	\$ 404,500	\$ 404,500	\$ 404,500	\$ 404,500	\$ 404,500
MILL RATE CALCULATION					
General Fund Mill Rate - MV	36.85	36.85	36.85	36.85	36.85
General Fund Mill Rate - R/E, PP	36.10	36.63	38.28	39.89	37.75
Capital & Non-Recurring Mill Rate	0.15	0.15	0.15	0.15	0.15
Total Mill Rate - MV	37.00	37.00	37.00	37.00	37.00
Total Mill Rate - R/E, PP	36.26	36.78	38.43	40.04	37.90

SUMMARY OF GENERAL FUND REVENUES

DESCRIPTION	FY19	FY20	FY21	FY22	FY23
	APPROVED	FORECAST	FORECAST	FORECAST	FORECAST
BUDGET					
CURRENT PROPERTY TAX LEVY					
10124041-41100	\$ 9,490,926	\$ 9,490,926	\$ 9,490,926	\$ 9,490,926	\$ 9,490,926
10124041-41100	\$ 84,969,780	\$ 86,478,117	\$ 90,411,338	\$ 94,270,360	\$ 89,274,253
	<u>Subtotal</u>	\$ 94,460,706	\$ 99,902,264	\$ 103,761,286	\$ 98,765,179
NON CURRENT TAXES					
10124041-41101	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
10124041-41200	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
10124041-41210	\$ -	\$ -	\$ -	\$ -	\$ -
10124041-41300	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
10124041new acct	\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
10124041-41660					
	<u>Subtotal</u>	\$ 1,800,000	\$ 2,000,000	\$ 2,000,000	\$ 1,800,000
INTEREST & LIEN FEES					
10124041-41610	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
10124041-41620	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
10124041-41630	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
	<u>Subtotal</u>	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000
LICENSES & PERMITS					
10112542-42150	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
10112542-42160	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10112542-42170	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10119042-42210	\$ 1,225,000	\$ 1,100,000	\$ 1,000,000	\$ 985,000	\$ 985,000
10119042-42220	\$ 160,000	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000
10119042-42230	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
10119042-42240	\$ 210,000	\$ 200,000	\$ 180,000	\$ 180,000	\$ 180,000
10119042-42250	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000

SUMMARY OF GENERAL FUND REVENUES

DESCRIPTION	FY19	FY20	FY21	FY22	FY23
	APPROVED	FORECAST	FORECAST	FORECAST	FORECAST
	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
10131042-42110	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
10131042-42130	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
10132042-42910	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100
10132042-42920	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10153042-42120	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Subtotal	\$ 1,814,450	\$ 1,669,450	\$ 1,534,450	\$ 1,519,450	\$ 1,519,450
FINES, FORFEITS & PENALTIES					
10131043-43100	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
10124043-43200	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Subtotal	\$ 150,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
USE OF MONEY/PROPERTY					
10120044-44100	\$ 55,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
10120044-44200					
10120044-44210	\$ 25,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000
Subtotal	\$ 80,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 180,000
FROM OTHER AGENCIES					
10119045-45130	\$ -	\$ -	\$ -	\$ -	\$ -
10119045-New Acct	\$ 8,000,000	\$ 6,000,000	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000
10120045-45211	\$ 45,140,487	\$ 45,140,487	\$ 45,140,487	\$ 45,140,487	\$ 45,140,487
10120045-45212	\$ -	\$ -	\$ -	\$ -	\$ -
10120045-45213	\$ -	\$ -	\$ -	\$ -	\$ -
10120045-45214	\$ -	\$ -	\$ -	\$ -	\$ -
10120045-45215	\$ -	\$ -	\$ -	\$ -	\$ -
10120045-45219	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
10120045-45231	\$ 5,527,988	\$ 5,527,988	\$ 5,527,988	\$ 5,527,988	\$ 5,527,988
10120045-45233	\$ 147,516	\$ 147,516	\$ 147,516	\$ 147,516	\$ 147,516

SUMMARY OF GENERAL FUND REVENUES

	FY19	FY20	FY21	FY22	FY23
	APPROVED				
DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
10120045-45234	\$	\$	\$	\$	\$
elderly/disability property tax relief					
10120045-45235	\$ 807,097	\$ 807,097	\$ 807,097	\$ 807,097	\$ 807,097
mashantuc. pequot st.prop.					
10120045-45236	\$ 5,370	\$ 5,370	\$ 5,370	\$ 5,370	\$ 5,370
prop.tax relief-total disability					
10120045-45237	\$ 181,198	\$ 181,198	\$ 181,198	\$ 181,198	\$ 181,198
pilot -state, owned prop.					
10120045-45238	\$ 118,373	\$ 118,373	\$ 118,373	\$ 118,373	\$ 118,373
prop.tax relief veterans reimburse.					
10120045-45243					
boat grant pilot-vessels					
10120045-45246					
prop.tax relief hotel tax					
10120045-45248	\$ 617,602	\$ 617,602	\$ 617,602	\$ 617,602	\$ 617,602
town road aid					
10120045-45271	\$	\$	\$	\$	\$
state task force reimb.- police					
10120045-45290	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
state miscellaneous grants					
10120045-45247	\$	\$	\$	\$	\$
misc select pilot					
10120045-45240	\$	\$	\$	\$	\$
misc sales tax sharing					
10120045-45249	\$	\$	\$	\$	\$
misc motor vehicle					
10120045-45869	\$	\$	\$	\$	\$
locip reve					
	\$ 60,727,631	\$ 58,727,631	\$ 56,727,631	\$ 54,727,631	\$ 54,727,631
Subtotal					
CHARGES - CURRENT SERVICES					
10112546-46940	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
record legal instruments fee					
10131046-46710	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
police charges- pub.safety					
10120046-46920	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
undry other misc.					
10120046-46950	\$ 37,059	\$ 37,059	\$ 37,059	\$ 37,059	\$ 37,059
misc. public works/sewer-orange					
10120046-46952	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
misc. gen. govt. - all other					
10120046-46956	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
misc. parks & recreation					
10140046-46953	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
public works - all other					
	\$ 1,109,209	\$ 1,109,209	\$ 1,109,209	\$ 1,109,209	\$ 1,109,209
Subtotal					
OTHER REVENUES					
10120045-45310	\$ 117,044	\$ 117,044	\$ 117,044	\$ 117,044	\$ 117,044
telephone access					
10120045-45340	\$ 296,330	\$ 296,330	\$ 296,330	\$ 296,330	\$ 296,330
SCCRWA pilot NH water					

SUMMARY OF GENERAL FUND REVENUES

	FY19	FY20	FY21	FY22	FY23
	APPROVED	FORECAST	FORECAST	FORECAST	FORECAST
DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
10120047-43300	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
park. Meter					
10120047-47350	\$ 141,000	\$ 141,000	\$ 141,000	\$ 141,000	\$ 141,000
pilot housing authority					
10120047-47360	\$ 48,397	\$ 55,166	\$ 55,166	\$ 55,166	\$ 55,166
sewer collection fee exp.					
10120047-47380	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
insurance reimbursement					
10120047-47800	\$ 422,651	\$ 422,651	\$ 422,651	\$ 422,651	\$ 422,651
yale voluntary contribution					
10120047-47900	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
miscellaneous revenues					
10120047-47904	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
guigley/yale parking					
10130047-47310	\$ 804,083	\$ 804,083	\$ 804,083	\$ 804,083	\$ 804,083
fire dist. share of ERS & ERS grant					
10145047-47340	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
organic recycl. composf					
Subtotal	\$ 2,132,505	\$ 2,169,274	\$ 2,169,274	\$ 2,169,274	\$ 2,169,274
OTHER FIN. SOURCES					
10120048-48300	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
residual equity trans in					
10120048-48500	\$ 1,063,700	\$ 771,035	\$ 375,803	\$ 218,705	\$ 102,654
contribution from sewer fund					
Subtotal	\$ 1,263,700	\$ 1,021,035	\$ 625,803	\$ 468,705	\$ 352,654
Grand Total	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
	\$ -	\$ 0	\$ 0	\$ (0)	\$ (0)

SUMMARY OF GENERAL FUND EXPENDITURES

DESCRIPTION	FY 19	FY20	FY21	FY22	FY23
	APPROVED	FORECAST	FORECAST	FORECAST	FORECAST
BUDGET					
GENERAL GOVERNMENT					
city council	\$ 88,982	\$ 88,982	\$ 88,982	\$ 83,982	\$ 83,982
mayor's office	\$ 317,111	\$ 317,111	\$ 317,111	\$ 317,111	\$ 317,111
corporation counsel	\$ 450,868	\$ 450,868	\$ 450,868	\$ 450,868	\$ 450,868
labor relations & personnel	\$ 170,585	\$ 170,585	\$ 170,585	\$ 170,585	\$ 170,585
communications - city	\$ 315,336	\$ 315,336	\$ 315,336	\$ 315,336	\$ 315,336
town & city clerk	\$ 298,198	\$ 298,198	\$ 298,198	\$ 298,198	\$ 298,198
registrar of voters	\$ 140,525	\$ 140,525	\$ 140,525	\$ 140,525	\$ 140,525
probate court	\$ 8,020	\$ 8,020	\$ 8,020	\$ 8,020	\$ 8,020
Subtotal	\$ 1,789,625	\$ 1,789,625	\$ 1,789,625	\$ 1,784,625	\$ 1,784,625
PLANNING & DEVELOPMENT					
planning & development	\$ 383,595	\$ 383,595	\$ 383,595	\$ 383,595	\$ 383,595
grants administration	\$ 66,971	\$ 66,971	\$ 66,971	\$ 66,971	\$ 66,971
building department	\$ 511,819	\$ 511,819	\$ 511,819	\$ 511,819	\$ 511,819
Subtotal	\$ 962,385	\$ 962,385	\$ 962,385	\$ 962,385	\$ 962,385
FINANCE					
treasurer	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600
finance/comptroller	\$ 830,391	\$ 830,391	\$ 830,391	\$ 830,391	\$ 830,391
purchasing	\$ 142,180	\$ 142,180	\$ 142,180	\$ 142,180	\$ 142,180
info. & tech. / data processing	\$ 506,213	\$ 506,213	\$ 506,213	\$ 506,213	\$ 506,213
central services	\$ 225,190	\$ 225,190	\$ 225,190	\$ 225,190	\$ 225,190

SUMMARY OF GENERAL FUND EXPENDITURES

	FY 19	FY20	FY21	FY22	FY23
	<u>APPROVED</u>				
<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
tax assessment	\$ 445,557	\$ 445,557	\$ 445,557	\$ 445,557	\$ 445,557
board of assessment appeals	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
tax collection	\$ 431,604	\$ 431,604	\$ 431,604	\$ 431,604	\$ 431,604
<u>Subtotal</u>	\$ 2,594,335	\$ 2,594,335	\$ 2,594,335	\$ 2,594,335	\$ 2,594,335
<u>PUBLIC SAFETY</u>					
emergency reporting system (ERS)	\$ 1,838,583	\$ 1,838,583	\$ 1,838,583	\$ 1,838,583	\$ 1,838,583
public safety administration	\$ 1,006,030	\$ 1,006,030	\$ 1,006,030	\$ 1,006,030	\$ 1,006,030
public safety operations	\$ 11,756,778	\$ 11,756,778	\$ 11,756,778	\$ 11,756,778	\$ 11,756,778
public safety support	\$ 860,733	\$ 860,733	\$ 860,733	\$ 860,733	\$ 860,733
animal control	\$ 283,366	\$ 283,366	\$ 283,366	\$ 283,366	\$ 283,366
emergency management	\$ 14,198	\$ 14,198	\$ 14,198	\$ 14,198	\$ 14,198
<u>Subtotal</u>	\$ 15,759,688	\$ 15,759,688	\$ 15,759,688	\$ 15,759,688	\$ 15,759,688
<u>PUBLIC WORKS</u>					
administration	\$ 597,958	\$ 597,958	\$ 597,958	\$ 597,958	\$ 597,958
bureau of engineering	\$ 189,311	\$ 189,311	\$ 189,311	\$ 189,311	\$ 189,311
central garage	\$ 1,280,901	\$ 1,280,901	\$ 1,280,901	\$ 1,280,901	\$ 1,280,901
compost site	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
disposal of solid waste	\$ 2,908,900	\$ 2,908,900	\$ 2,908,900	\$ 2,908,900	\$ 2,908,900
grounds & building Maintenance	\$ 1,221,681	\$ 1,221,681	\$ 1,221,681	\$ 1,221,681	\$ 1,221,681
hwy & park maintenance	\$ 4,033,581	\$ 4,033,581	\$ 4,033,581	\$ 4,033,581	\$ 4,033,581
<u>Subtotal</u>	\$ 10,268,332	\$ 10,268,332	\$ 10,268,332	\$ 10,268,332	\$ 10,268,332

SUMMARY OF GENERAL FUND EXPENDITURES

	FY 19	FY20	FY21	FY22	FY23
	<u>APPROVED</u>				
<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
<u>HUMAN RESOURCES</u>					
human resources	\$ 282,237	\$ 282,237	\$ 282,237	\$ 282,237	\$ 282,237
elderly services	\$ 487,745	\$ 487,745	\$ 487,745	\$ 487,745	\$ 487,745
parks & recreation	\$ 889,252	\$ 889,252	\$ 889,252	\$ 889,252	\$ 889,252
health department	\$ 354,970	\$ 354,970	\$ 354,970	\$ 354,970	\$ 354,970
Subtotal	\$ 2,014,204	\$ 2,014,204	\$ 2,014,204	\$ 2,014,204	\$ 2,014,204
<u>LIBRARY</u>					
	\$ 1,521,000	\$ 1,496,000	\$ 1,471,000	\$ 1,446,000	\$ 1,421,000
Subtotal	\$ 1,521,000	\$ 1,496,000	\$ 1,471,000	\$ 1,446,000	\$ 1,421,000
<u>BOARD OF EDUCATION</u>					
tuition					
student transportation					
salaries					
operation of plant					
benefits & fixed charges					
purchased services					
instruction					
Subtotal	\$ 89,960,421	\$ 90,680,104	\$ 91,405,545	\$ 92,136,789	\$ 92,873,883

SUMMARY OF GENERAL FUND EXPENDITURES

	FY 19	FY20	FY21	FY22	FY23
	<u>APPROVED</u>				
<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
<u>OPERATING CHARGES</u>					
city insurance	\$ 825,977	\$ 825,977	\$ 825,977	\$ 825,977	\$ 825,977
pensions & hospitalizations	\$ 16,761,500	\$ 17,568,100	\$ 18,444,554	\$ 19,421,731	\$ 20,480,990
med com..prog.	\$ 44,844	\$ 44,844	\$ 44,844	\$ 44,844	\$ 44,844
<u>Subtotal</u>	\$ 17,632,321	\$ 18,438,921	\$ 19,315,375	\$ 20,292,552	\$ 21,351,811
<u>DEBT SERVICE</u>					
indebtedness	\$ 19,213,849	\$ 19,192,007	\$ 19,123,101	\$ 19,149,604	\$ 12,088,093
<u>Subtotal</u>	\$ 19,213,849	\$ 19,192,007	\$ 19,123,101	\$ 19,149,604	\$ 12,088,093
<u>CONTINGENT FUND</u>					
contingent fund	\$ 2,587,041	\$ 635,041	\$ 535,041	\$ 517,041	\$ 495,041
<u>Subtotal</u>	\$ 2,587,041	\$ 635,041	\$ 535,041	\$ 517,041	\$ 495,041
<u>Grand Total</u>	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
<u>CITY TOTAL</u>					
	\$ 74,342,780	\$ 73,150,538	\$ 73,833,086	\$ 74,788,766	\$ 68,739,514
<u>BOARD OF EDUCATION TOTAL</u>	\$ 89,960,421	\$ 90,680,104	\$ 91,405,545	\$ 92,136,789	\$ 92,873,883
<u>GRAND TOTAL</u>	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
<u>GRAND TOTAL</u>					
	\$ 164,303,201	\$ 163,830,642	\$ 165,238,631	\$ 166,925,555	\$ 161,613,397
	\$ -	\$ -	\$ -	\$ -	\$ -

SEWER USE OPERATING FUND		FY18		FY19		FY20		FY21		FY22		FY23	
ACCOUNT#	DESCRIPTION	BUDGET APPROVED	BUDGET RECOMMENDED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED
REVENUE													
24048046	sewer use fee revenue	\$ 11,401,703	\$ 11,097,768	\$ 11,194,996	\$ 11,270,438	\$ 11,366,861	\$ 11,471,222						
24048046	prior year levy	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000						
24048046	interest, liens-current	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000						
24048046	interest, liens, delinquent	\$ 10,000	\$ 18,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000						
24048046	orange share serv chg.	\$ 350,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000						
24048046	orange cwf	\$ 156,425	\$ 156,425	\$ 156,000	\$ 156,000	\$ 156,000	\$ 156,000						
24048046	nitro	\$ 50,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000						
24048046	miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	TOTAL REVENUE	\$ 11,788,128	\$ 11,797,193	\$ 11,891,996	\$ 11,967,438	\$ 12,063,861	\$ 12,168,222						
EXPENSES													
24048037	regular wages	\$ 200,233	\$ 116,233	\$ 115,558	\$ 120,928	\$ 123,347	\$ 125,714						
24048037	sewer board clerk	\$ 5,743	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500						
24048037	business expense	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000						
24048037	financial services	\$ 55,166	\$ 55,166	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000						
24048037	engineering services	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000						
24048037	equipment maint.	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000						
24048037	state permit	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000						
24048037	fringe benefits	\$ 15,318	\$ 15,318	\$ 16,605	\$ 18,000	\$ 19,511	\$ 21,150						
24048037	CWF - debt serv. - GF	\$ 815,137	\$ 716,701	\$ 659,875	\$ 361,128	\$ 204,680	\$ 101,954						
24048037	capital improv.-plant	\$ 400,000	\$ 400,000	\$ 275,000	\$ 380,000	\$ 400,000	\$ 400,000						
24048037	cap. improv.-collection	\$ 700,000	\$ 500,000	\$ 274,300	\$ 387,485	\$ 385,895	\$ 407,950						
24048037	chemical feed (ORF-S)	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000						
24048037	nitrogen credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
24048037	nitrogen chemical	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000						
24048037	clean water fund (debt service)	\$ 1,797,987	\$ 1,797,987	\$ 2,500,000	\$ 2,500,000	\$ 2,550,000	\$ 2,550,000						
24048037	Contingency (Budget Reserve)	\$ 450,000	\$ 450,000	\$ 300,000	\$ 430,000	\$ 470,000	\$ 520,000						
24048037	order control debt serv.	\$ 525,000	\$ 525,000	\$ 457,700	\$ 352,515	\$ 344,105	\$ 322,050						
	TOTAL	\$ 5,763,584	\$ 5,376,905	\$ 5,450,538	\$ 5,408,556	\$ 5,354,038	\$ 5,306,318						

SEWER USE OPERATING FUND		ACCOUNT#	DESCRIPTION	FY18		FY19		FY20		FY21		FY22		FY23	
				BUDGET APPROVED	BUDGET RECOMMENDED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED	BUDGET ESTIMATED
24048040	51000	reg. wages	\$ 1,752,544	\$ 1,767,135	\$ 1,802,477	\$ 1,835,527	\$ 1,875,298	\$ 1,912,804							
24048040	51500	overtime	\$ 390,000	\$ 486,153	\$ 355,000	\$ 350,000	\$ 350,000	\$ 350,000							
24048040	52100	gas heat	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000							
24048040	52105	gases	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000							
24048040	52110	electricity	\$ 1,200,000	\$ 1,200,000	\$ 1,235,000	\$ 1,273,080	\$ 1,311,272	\$ 1,350,611							
24048040	52130	water	\$ 175,000	\$ 180,000	\$ 180,000	\$ 182,000	\$ 184,000	\$ 186,000							
24048040	52150	telephone	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000							
24048040	52510	maint. Serv.	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000							
24048040	52540	m.v. maint.	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000							
24048040	52650	other rent	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000							
24048040	52770	other serv.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000							
24048040	52910	lrsh. Pickup	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000							
24048040	53000	supp & mat.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000							
NEW	NEW	Residual-Sludge Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
24048040	53200	heat oil	\$ 500,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -						
24048040	53210	auto fuel	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000							
24048040	53250	misc equip	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000							
24048040	53430	jantrl suppl	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000							
24048040	53435	chemicals	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000							
24048040	53445	safty suppl	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000							
24048040	53450	lab suppl	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000							
24048040	53460	cloth & unif	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000							
24048040	54100	fringe ben	\$ 600,000	\$ 650,000	\$ 704,600	\$ 763,786	\$ 827,944	\$ 897,492							
24048040	54130	fica	\$ 140,000	\$ 160,000	\$ 174,882	\$ 176,444	\$ 179,671	\$ 182,722							
24048040	54232	gen. liabil.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000							
24048040	54735	Worker's Compensation	\$ 50,000	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275							
24048040	55747	nitrogen chem.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
24048040	56215	outside svcs	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000							
		TOTAL	\$ 6,024,544	\$ 6,420,288	\$ 6,441,459	\$ 6,560,882	\$ 6,709,823	\$ 6,862,903							
		TOTAL EXPENSE	\$ 11,788,128	\$ 11,797,193	\$ 11,891,996	\$ 11,967,438	\$ 12,063,861	\$ 12,168,222							

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN						
FIVE YEAR FISCAL PLAN FOR 2019, 2020, 2021, 2022, 2023						
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Council Approved	PROPOSED	PROPOSED	PROPOSED	PROPOSED
1	47600	\$100,000.00	\$ 100,000.00	\$ 100,000.00	\$100,000.00	\$100,000.00
2	45231	\$120,170.00	\$0.00	\$0.00	\$0.00	\$0.00
3	45340	\$54,234.00	\$54,234.00	\$54,234.00	\$54,234.00	\$54,234.00
4		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	47050	\$10,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
7	44220	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
8	47060	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
9	44220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	42900	\$50,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
12	47900	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	46720	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
14		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	47900	\$1,600.00	\$ 1,000.00	\$ 1,000.00	\$1,000.00	\$1,000.00
16		\$366,004.00	\$227,234.00	\$227,234.00	\$227,234.00	\$227,234.00
17	41100	\$6,445,834.00	6,626,112.00	\$6,649,225.00	\$6,649,225.00	\$6,709,317.00
18	41200	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
19		\$6,545,834.00	\$6,726,112.00	\$6,749,225.00	\$6,749,225.00	\$6,809,317.00
20		\$366,004.00	\$227,234.00	\$227,234.00	\$227,234.00	\$227,234.00
21		\$6,545,834.00	\$6,726,112.00	\$6,749,225.00	\$6,749,225.00	\$6,809,317.00
22		\$6,911,838.00	\$6,953,346.00	\$6,976,459.00	\$6,976,459.00	\$7,036,551.00
23		\$5,869,386.00	\$5,865,967.00	\$5,872,906.00	\$5,862,659.00	\$5,915,820.00
24		\$156,000.00	\$163,600.00	\$165,600.00	\$167,600.00	\$167,600.00
25		\$106,500.00	\$114,000.00	\$121,500.00	\$121,500.00	\$121,500.00
26		\$797,964.00	\$809,779.00	\$816,453.00	\$824,700.00	\$831,631.00
27		\$6,929,850.00	\$6,953,346.00	\$6,976,459.00	\$6,976,459.00	\$7,036,551.00
28		\$6,911,838.00	\$6,953,346.00	\$6,976,459.00	\$6,976,459.00	\$7,036,551.00
29		\$6,929,850.00	\$6,953,346.00	\$6,976,459.00	\$6,976,459.00	\$7,036,551.00
30		-\$18,012.00	\$0.00	\$0.00	\$0.00	\$0.00

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Council Approved	PROPOSED	PROPOSED	PROPOSED	PROPOSED
	ADMINISTRATION					
56	52330 Training Expenses	\$25,000.00	\$25,000.00	\$25,000.00	\$ 25,000.00	\$25,000.00
57	52360 Chief Officers Expense	\$1,000.00	\$1,000.00	\$1,000.00	\$ 1,000.00	\$1,000.00
58	52360 Fire Marshal Office	\$8,000.00	\$8,000.00	\$8,000.00	\$ 8,000.00	\$8,000.00
59	52420 Auditor	\$7,500.00	\$7,500.00	\$7,500.00	\$ 7,500.00	\$7,500.00
60	52420 Actuarial	\$3,000.00	\$3,000.00	\$3,000.00	\$ 3,000.00	\$3,000.00
61	52420 OPM Medical Audit	\$1,000.00	\$1,000.00	\$1,000.00	\$ 1,000.00	\$1,000.00
62	52420 Attorney Litigation	\$1,000.00	\$1,000.00	\$1,000.00	\$ 1,000.00	\$1,000.00
63	54130 Social Security & Medicare	\$60,000.00	\$67,500.00	\$75,000.00	\$ 75,000.00	\$75,000.00
64		\$106,500.00	\$114,000.00	\$121,500.00	\$ 121,500.00	\$121,500.00
	FIXED EXPENSES					
65	52100 Heating (S.C.G.C.)	\$11,000.00	\$11,330.00	\$11,670.00	\$ 12,020.00	\$12,380.00
66	52110 U.I.	\$19,000.00	\$19,570.00	\$20,160.00	\$ 20,764.00	\$21,300.00
67	52130 RWA (Fire Flows)	\$171,000.00	\$176,130.00	\$181,414.00	\$ 186,854.00	\$192,459.00
68	52130 RWA (Domestic)	\$1,400.00	\$1,400.00	\$1,400.00	\$ 1,400.00	\$1,400.00
69	52150 Telephone	\$13,000.00	\$12,000.00	\$12,000.00	\$ 12,000.00	\$12,000.00
70	52150 Emer. Reporting System	\$268,742.00	\$268,742.00	\$268,742.00	\$ 268,742.00	\$268,742.00
71	52820 Medical Testing	\$12,000.00	\$12,000.00	\$12,000.00	\$ 12,000.00	\$12,000.00
72	53110 Office Supplies	\$6,000.00	\$6,000.00	\$6,000.00	\$ 6,000.00	\$6,000.00
73	53210 Gasoline & Diesel	\$18,000.00	\$18,540.00	\$19,000.00	\$ 19,570.00	\$20,000.00
74	53440 Medical Equipment	\$18,000.00	\$18,000.00	\$18,000.00	\$ 18,000.00	\$18,000.00
75	54032 Liability Insurance	\$41,522.00	\$42,767.00	\$42,767.00	\$ 44,050.00	\$44,050.00
76	55160 Computers	\$10,300.00	\$15,300.00	\$15,300.00	\$ 15,300.00	\$15,300.00
77	56010 Contingency	\$50,000.00	\$50,000.00	\$50,000.00	\$ 50,000.00	\$50,000.00
78	56999 Deficit Reduction	\$150,000.00	\$150,000.00	\$150,000.00	\$ 150,000.00	\$150,000.00
79	55160 Firehouse Software	\$8,000.00	\$8,000.00	\$8,000.00	\$ 8,000.00	\$8,000.00
80		\$797,964.00	\$809,779.00	\$816,453.00	\$ 824,700.00	\$831,631.00
	Grand List RE,PP	\$469,767,658.00	\$469,767,658.00	\$469,767,658.00	\$469,767,658.00	\$469,767,658.00
	Grand List MV	\$51,934,800.00	\$51,934,800.00	\$51,934,800.00	\$51,934,800.00	\$51,934,800.00
	Net Grand List	\$521,702,458.00	\$521,702,458.00	\$521,702,458.00	\$521,702,458.00	\$521,702,458.00
84	Mill MV	8	8	8	8	8
85	Mill Rate RE, PP	13.06	13.45	13.50	13.50	13.62
86	Collection Rate	98.40%	98.40%	98.40%	98.40%	98.40%
87	Expenses	\$6,929,850.00	\$6,953,346.00	\$6,976,459.00	\$6,976,459.00	\$7,036,551.00
88	Non tax revenue	\$366,004.00	\$227,234.00	\$227,234.00	\$227,234.00	\$227,234.00
89	Back taxes	\$100,000.00	\$100,000.00	\$100,000.00	\$ 100,000.00	\$100,000.00
90	Debt reduction	#REF!	\$150,000.00	\$150,000.00	\$ 150,000.00	\$150,000.00
91	Tax collections	\$6,445,834.00	\$6,626,112.00	\$6,649,225.00	\$ 6,649,225.00	\$6,709,317.00