

MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEMORANDUM

TO: Members of the West Haven MARB Committee
FROM: Robert Dakers and Julian Freund, OPM
SUBJECT: Review of City's Revised 5-Year Plan Dated September 21, 2018
DATE: September 26, 2018

As you know, the MARB's approval of the City's 5-Year Financial Plan has been established by the MARB as a critical prerequisite for recommending to the Secretary of OPM that the City receive State Municipal Restructuring Funds (MRF). The review and approval of the plan also relates to issues and questions the MARB had with respect to the current year budget (fiscal year 2018-19).

On September 21, 2018, the City submitted a revised plan, which like the previous submittals on August 29, 2018 and September 13, 2018, sought to address the list of issues raised at the August 22, 2018 meeting of the MARB Committee meeting and the full MARB on September 14, 2018. In addition, the City has submitted schedules indicating the changes made to previous plans and additional documentation related to its health insurance projections.

The City has made progress on a number of the issues raised by the MARB. The MARB will need to determine: 1) what additional modifications may be needed to the City's plan and 2) are there any issues that need to be addressed in the current year (FY19) budget as a result of the review.

Finally, with respect to any distribution of the Municipal Restructuring Funds to the City by OPM following approval of the plan, Public Act 17-2 indicates that "the secretary shall consult with the municipal accountability review board in making distribution decisions and attaching appropriate conditions thereto, including the timing of any such distributions."

STATUS OF FINANCIAL ISSUES RAISED BY THE MARB WEST HAVEN ON AUGUST 22, 2018

The discussion below relates to status of, based on the current City plan of September 21, 2018, the financial plan issues raised by the MARB.

- 1. Health Insurance.** The attached schedule depicts the City's estimated FY 2018 Health Insurance expenditures and projected costs in each of the funds through the 5-year period. The figures shown in the attached schedule reflect the City's net costs after employee premium shares. Costs in FY 2019 have been built upon the budget projections prepared by Segal. The City is projecting FY19 for the General Fund to be 1.84% higher than its projected costs for FY18. Subsequent years assume annual increases of 8.4%, somewhat higher than the 7.3% increase projected by Segal for FY 2020. A self-funded claim margin of 3% has also been included in each year of the plan (calculated as a % of the net cost). The City and MARB should work together to establish a reserve policy regarding health insurance.

Board of Education expenditures are presented as a single line item in the 5-Year Plan and do not break out the cost of health insurance. For illustrative purposes, the attachment includes the Board of Education’s health insurance information from the current year adopted budget.

Staff is working with the City of West Haven on resolving a handful of open questions regarding health insurance costs. These include questions related to:

- IBNR, footnoted on the City’s document as not included;
- Premium share amounts for Allingtown and the WPCA (significant growth between FY18 and 19); and
- Whether the “Fringe Benefit” account in WPCA includes other fringe benefit items besides health insurance.

Additional enrollment information from Segal has also been requested.

2. Administrative Capacity to Identify and Implement Changes. The City’s plan indicates that it has or is bringing in consultants to review the following:

- Its current and potential for fuller use of its financial management system, MUNIS;
- the City’s benefit administration process;
- potential savings regarding its administration of worker’s compensation and heart and hypertension; and
- opportunities to increase its personal property and motor vehicle tax collections.

In addition, the City has added funding (\$125,000) for fiscal year 2019-20 for two fiscal positions. The MARB may, in addition, want to request an overall financial and administrative organizational plan from the Mayor and the City prior to or as part of the submittal of the proposed budget for fiscal year 2019-20 (e.g. plan submitted by January 31, 2019).

3. Police and Allingtown Fire Pensions and Liabilities. The City has included in the plan, relative to the Police Pension Plan, the Actuarially Determined Contribution (ADC) for fiscal year 2018-19 in accordance with a letter from its actuary in February 2018 and the ADC for the out-years calculated previously by the same actuarial firm. With respect to the Allingtown Fire District, there is a discrepancy (see chart below) in the amounts for the ADC in the narrative and the amounts included in the Allingtown Fire Department Plan on page 33. This discrepancy will have to be addressed and changes made, as needed, in the plan.

| Allingtown Fire | FY19 | FY20 | FY21 | FY22 | FY23 |
|---|--------------|--------------|--------------|--------------|--------------|
| Pension page 9-Town Contributions | \$ 2,174,625 | \$ 2,251,000 | \$ 2,322,000 | \$ 2,395,000 | \$ 2,435,000 |
| 9-21-18 Plan- p 33 Pension Plan (Retiree's Benefit) | \$ 2,023,852 | \$ 2,081,669 | \$ 2,145,783 | \$ 2,212,493 | \$ 2,248,629 |

It is recommended that the City and the MARB, in consultation with the City's actuaries and other professionals, meet and develop a longer approach to these pension liabilities for inclusion in the City's update of its 5-Year Plan due in the spring of 2019.

4. **OPEB Liabilities-City and Allingtown.** The most significant OPEB liability relates to retiree health insurance. The City for both its General Fund and for Allingtown Fire Department pays its OPEB liabilities on a pay-as-you-go basis. Ensuring that these pay-as-you go amounts are budgeted correctly relates to the work being done in regard to item number 1., above.

In its 5-year plan, the City has included an annual contribution for advance funding of an OPEB trust, starting with \$50,000 in fiscal year 2019-20 and increasing each year, reaching \$125,000 in fiscal year 2022-23.

Similar to pension liabilities, it is recommended that the City and the MARB, in consultation with the City's actuaries and other professionals, meet and develop a longer approach to these OPEB liabilities for inclusion in the City's update of its 5-Year Plan due in the spring of 2019. This work should include the City's Board of Education since the OPEB liabilities related to their employees are part of the overall amount calculated for the City.

5. **Fire Districts/Department.** On page 47 of the City's September 21st plan, it indicates that it is in the process of engaging MMA Consulting, who completed a study of the fire districts in 1994, to conduct a new study, or, if not MMA Consulting, identifying and hiring another firm. The plan indicates a study completion date of December 1, 2018.

The December 1st completion date seem ambitious. In order to ensure a comprehensive plan with an appropriate scope and study methodology is undertaken, it is recommended that a report recommending the scope, approach and timeframe for the study (not the study itself) be completed by December 1, 2018 (or sooner) and submitted to the City Council, the MARB and other parties.

6. **Compensation Assumptions for Employees.** The plan includes one percent in the fourth year and two percent, not the original one percent, in the fifth year for net compensation increases for union and non-union employees. This assumes a pattern of a zero net increase for the first three years of the plan. The concern in this regard is for the plan to contain realistic assumptions as to costs.
7. **Clarifications re Debt Service Issues re City and WPCA.** Projected Debt Service payments in the General Fund are consistent with the IBIC plan presented on July 9, 2018. The Debt Service schedule provides for payments on existing debt including the November 2017 bond issue, a proposed 2017/18 capital plan, the West Haven High School project, and the FY 2019-2023 CIP (A \$189,640 interest payment is included that had been left off of early versions of the 5-year plan). Projected Debt Service payments in the WPCA Fund reflect the July 9, 2018 IBIC plan with a somewhat reduced scope in the out-years. Projected Debt Service payments in the WPCA include existing debt requirements, addressing the EPA consent decree and proposed sewer pump upgrades. Debt Service projections for FY 2020 – FY 2023 have been reduced by 50% to 70% when compared to the IBIC July 9, 2018 plan.

The 5-Year Plan also reflects a continuation of paying for certain Clean Water Fund debt requirements out of the General Fund. Transfers from the WPCA Fund reimburse the General Fund for these payments. It appears there may be a discrepancy in year 1 of the plan between the Transfer Out from the WPCA Fund and the Transfer In to the General Fund. Staff is seeking a clarification from City staff in this regard.

8. **Administrative/Operational Efficiencies.** The September 21, 2018 plan, on page 26, assumes administrative efficiencies savings equaling 1% of total expenditures (*including BOE expenditures*), at a cost of 25% of such savings, in the amounts of \$516,543 in fiscal year 2019 (approx. ½ year) and about \$1,250,000 each year thereafter.

It is recommended that, given that the fiscal year is approaching 30% completion, that no savings associated with these initiatives should be included in the plan for fiscal year 2018-19. The City should, nonetheless, begin the identification and implementation process now given the time often needed to realize such savings. As for the out-year savings in this regard, the City should provide a list of the initiatives that they are considering and provide, prior to or as part of the proposed fiscal year 2019-20 budget, specific savings estimates, action plans and related timeframes associated for the initiatives planned or underway related to anticipated savings in FY20.

9. **Board of Education (BOE).** The City's plan increases BOE spending by .8% per year in the out years. The City's original plan held the State Education Cost Sharing grant (ECS) flat in each of the five years; however, a .8% annual increase in ECS has been included in the September 21, 2018 plan (see chart below). As an Alliance District, any increase in ECS goes directly to the BOE and should not be budgeted by the City. An option for the City, if it wants to retain the net impact of the September 21 plan change, would be to return the ECS line to the original amounts and reduce the BOE expenditure line by equivalent amounts. There was a previous concern raised regarding the BOE's ability to absorb salary, health insurance and special education tuition increases within such small increases. As was done by the Hartford MARB Committee, the West Haven Committee should meet at some point with the West Haven's Superintendent and staff to get a better understanding of the BOE's budget issues

| Education | FY19 Budget | FY20 Plan | FY21 Plan | FY22 Plan | FY23 Plan | Total Incr |
|---------------------------|---------------|---------------|--------------|---------------|---------------|--------------|
| Education Expend | \$ 89,960,421 | \$ 90,680,104 | \$91,405,545 | \$ 92,136,790 | \$ 92,873,884 | \$ 2,913,463 |
| Annual Increase | | \$ 719,683 | \$ 725,441 | \$ 731,245 | \$ 737,094 | |
| % Increase | | 0.80% | 0.80% | 0.80% | 0.80% | |
| State ECS Rev (orig plan) | \$45,140,487 | \$45,140,487 | \$45,140,487 | \$45,140,487 | \$45,140,487 | |
| State ECS Rev (9/21) | \$45,140,487 | \$ 45,501,611 | \$45,865,624 | \$ 46,232,549 | \$ 46,602,409 | \$ 1,461,922 |
| Annual Increase | | \$ 361,124 | \$ 364,013 | \$ 366,925 | \$ 369,860 | |
| % Increase | | 0.80% | 0.80% | 0.80% | 0.80% | |

10. **General Fund Revenues in September 21, 2018 Plan (New).** In its September 21, 2018 plan, the City increased certain revenue items (see chart below) by 3%, year over year; however, in most instances, no description of actions planned nor historical or supporting documentation were

provided in support of such increases. It is recommended that only such increases that can be supported be included in the plan.

| <u>Category</u> | <u>FY19 Budget</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> |
|----------------------------------|--------------------|-------------|-------------|-------------|-------------|-------------|
| Prior Years Taxes | \$ 400,000 | \$ - | \$ 12,000 | \$ 24,360 | \$ 37,091 | \$ 50,204 |
| Interest & Lien Fees | \$ 765,000 | \$ - | \$ 22,950 | \$ 46,589 | \$ 70,936 | \$ 96,014 |
| Licenses and Permits | \$ 1,814,450 | \$ - | \$ 6,584 | \$ 13,365 | \$ 29,799 | \$ 76,276 |
| Fines, Fofeits and Penalties | \$ 150,000 | \$ - | \$ 750 | \$ 7,523 | \$ 14,498 | \$ 21,683 |
| Use of Money/Property | \$ 80,000 | \$ - | \$ - | \$ 3,600 | \$ 9,108 | \$ 14,781 |
| Property Tax Relief Veteran Reim | \$ 118,373 | \$ - | \$ 3,551 | \$ 7,209 | \$ 10,976 | \$ 14,857 |
| Town Aid Road | \$ 617,200 | \$ - | \$ 18,528 | \$ 37,612 | \$ 57,268 | \$ 77,514 |
| Charges Current Services | \$ 1,109,909 | \$ - | \$ 23,076 | \$ 46,845 | \$ 71,326 | \$ 96,543 |
| Other Revenues | \$ 2,132,505 | \$ - | \$ 24,731 | \$ 53,359 | \$ 82,846 | \$ 113,218 |
| Residual Equity Trans In | \$ 200,000 | \$ - | \$ - | \$ 7,500 | \$ 15,225 | \$ 23,182 |
| | \$ 7,387,437 | \$ - | \$ 112,170 | \$ 247,962 | \$ 399,073 | \$ 584,272 |

11. FY19 Budget Monitoring and Management (New). Other than the aforementioned changes associated with administrative efficiencies, the only changes made related to the fiscal year 2018-19 City adopted budget were the \$189,640 additional needed for debt service and a net of \$198,114 related to health insurance changes. The City is projecting the \$1,750,000 reserved in the budget for prior deficit reduction as unspent, but this is not a change in the budget. With respect to fiscal year 2018-19, monthly monitoring and projections will have to be provided to determine if the budget is remaining in balance and whether corrective actions and measures need to be identified and implemented.

12. Fund Balance. The projected accumulated General Fund balance at the end of fiscal year 2022-23 in the September 21st plan is \$8,434,095, representing approximately five percent of revenues. The starting point as of July 1, 2018 is projected by the City (see page 12 of the September 21 plan) to be (\$128,165). This will be impacted by the final amount of the fiscal year 2017-18 deficit as offset by the MRF grant from OPM. We have had a question into the City to verify the amount of \$753,415 in line (c), Premium Net of Expenses, on the page 12 chart. In addition, included in this memo are recommended or potential changes to the plan that could have an impact on the City's projected surpluses.

ALLINGTOWN FIRE DEPARTMENT

The issues for the for the proposed 5-year plan for the Allingtown Fire Department include the pension and health insurance issues described above. In regard to the Allingtown Fire District's fund deficit, the projection on page 29 of the September 21, 2018 plan is that the beginning fund deficit on July 1, 2018 will be (\$425,845). The proposed September 21, 2018 plan would seek to eliminate this fund deficit by fiscal year 2021-22 (see page 29 of 9/21/18 plan). A major part of the plan to eliminate the deficit through positive operations is the proposed supplemental tax increase in the current year and higher than previously planned mill rates in the following years, along with projected increases in non-tax income and Back Taxes. The table below compares the revenues in the

August 14th plan reviewed by the committee with the increased revenues in the September 21st plan. Information regarding the supplemental tax can be found on page 31 of the September 21, 2018 plan.

| Revenues-Allingtown | FY19: 8/14 Plan | 8/14 to 9/21 | 8/14 to 9/21 | 8/14 to 9/21 | 8/14 to 9/21 | 8/14 to 9/21 |
|---------------------|-----------------|--------------|--------------|--------------|--------------|--------------|
| Category | | FY19 | FY20 | FY21 | FY22 | FY23 |
| Non-Tax Income | \$ 381,004 | \$ 6,000 | \$ 10,080 | \$ 15,572 | \$ 21,230 | \$ 27,056 |
| Back Taxes | \$ 100,000 | \$ 20,000 | \$ 23,600 | \$ 27,308 | \$ 31,127 | \$ 35,061 |
| Tax Collections | \$ 6,448,846 | \$ 434,516 | \$ 190,105 | \$ 115,986 | \$ 72,417 | \$ 24,152 |
| Total | \$ 6,929,850 | \$ 460,516 | \$ 223,785 | \$ 158,866 | \$ 124,774 | \$ 86,269 |

WPCA

The changes made in the most recent WPCA plan result in a reduction of about \$174,000 in revenues, including an \$186,000 reduction in fiscal year 2019-20 in Sewer Use Fee revenues, along with some increases in other selected revenue items. The offsetting expenditure reductions include those made in the fringe benefit line. As indicated above in the health insurance discussion, there are concerns that the reduction to the fringe benefit line may not reflect that other fringe benefit costs, in addition to health insurance, are charged to this account.

CONCLUSION

As indicated, the City continues to make progress on a number of matters of concern to the MARB. Once again, the MARB needs to make determinations regarding:

- 1) What additional modifications may be needed to the City's plan, including in regard to:
 - Health insurance,
 - Pension (Allingtown),
 - Fire District Study,
 - Debt Service,
 - Administrative/Operational Efficiencies,
 - BOE Expenditures and Revenues and
 - General Fund Revenue changes;
- 2) Are there any issues that need to be addressed going forward in the current fiscal year 2018-19 budget; and
- 3) What recommendations, including amount, conditions and timing, does it wish to recommend to the Secretary in regard to the distribution Municipal Restructuring Funds.

We continue to work with the City on open items described above and are also available to answer any question or provide additional information you may need.

Attachment

Cc: Members of the MARB
 Mayor Nancy Rossi
 Alison Fisher, OPM
 Riju Das, OTT
 Ron Cicarello, Director of finance, City of West Haven
 Linda Savitsky, West Haven

ATTACHMENT
OPM Summary of FY 2018 and FY 2019 Health Insurance Projections

| Health Insurance Costs in 5-Year Plan (Net of Employee Contributions) | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|--|------------|------------|--|------------|------------|------------|
| | Estimated | Projected | Projected | Projected | Projected | Projected |
| GF Employee Benefits | 9,722,366 | 9,901,082 | 10,732,773 | 11,634,326 | 12,611,609 | 13,670,984 |
| GF Self-Funded Claim Margin | - | 297,032 | 321,983 | 349,030 | 378,348 | 410,130 |
| Change vs. Prior Year | | 1.84% | 8.40% | 8.40% | 8.40% | 8.40% |
| Allingtown Fire Dist. Employee Benefits | 1,055,322 | 1,494,656 | 1,620,207 | 1,756,305 | 1,903,834 | 2,063,756 |
| Allingtown Fire Self-Funded Claim Margin | - | 44,840 | 48,606 | 52,689 | 57,115 | 61,913 |
| Change vs. Prior Year | | 41.63% | 8.40% | 8.40% | 8.40% | 8.40% |
| WPCA Employee Benefits | 454,455 | 438,130 | 474,933 | 514,827 | 558,073 | 604,951 |
| WPCA Self-Funded Claim Margin | - | 13,144 | 14,248 | 15,445 | 16,742 | 18,149 |
| Change vs. Prior Year | | -3.59% | 8.40% | 8.40% | 8.40% | 8.40% |
| BOE Employee Benefits* | 12,645,902 | 14,105,092 | FY 2019 amount from BOE Adopted Budget. BOE health | | | |
| BOE Self-Funded Claim Margin | - | - | insurance costs not broken out in 5-year plan. | | | |

Sources:

- FY 2018 Estimated: City of West Haven year-end estimate (see attached Preliminary estimate for year ended 6/30/18)
- FY 2019-2023 Projected: 5-Year Plan, 9/21/18 (except BOE) (see attached 2019 Health Reconciliation)
- FY 2019 Board of Education: Adopted FY 2019 BOE Budget
- * FY 2018 Estimated for BOE is based on figures prepared by City of West Haven. BOE staff is estimating a higher FY 2018 end-of-year amount.

Note: Staff has raised several questions regarding the health insurance projections in the 5-Year Plan and is working to resolve them with the City of West Haven.

1. Employee premium shares for Allingtown Fire District and WPCA increase considerably in FY 2019. Please verify and explain.
2. The WPCA Fringe Benefits account was previously described as inclusive of health insurance and certain other benefit benefits costs. Now that the account has been adjusted to \$438,130, have the other costs been budgeted elsewhere?
3. A footnote on the FY 2018 estimate indicated that IBNR was not included. Have IBNR costs since been estimated, and how will they be recorded?

PRELIMINARY

Subject to Audit

**City of West Haven, Connecticut
For the Year Ended June 30, 2018
Medical Fund**

| <u>Source of Funds:</u> | <u>City</u> | <u>BOE</u> | <u>Allingtown</u> | <u>WPC</u> | <u>Total</u> |
|------------------------------|-------------------|-------------------|-------------------|----------------|-------------------|
| Employer | 9,722,366 | 12,645,902 | 1,055,322 | 454,455 | 23,878,045 |
| Employees | 836,631 | 2,190,461 | 49,780 | 47,551 | 3,124,423 |
| State of CT | | 322,965 | | | 322,965 |
| Retirees | 132,164 | 825,519 | 37,073 | | 994,756 |
| Total Source of Funds | 10,691,161 | 15,984,847 | 1,142,175 | 502,006 | 28,320,189 |
| | | | | | |
| <u>Use of Funds:</u> | | | | | |
| Claims | 10,095,884 | 15,021,711 | 1,098,089 | 482,630 | 26,698,314 |
| Stop-Loss Premiums | 413,175 | 648,655 | 44,086 | 19,376 | 1,125,292 |
| Administration | 182,102 | 314,481 | | | 496,583 |
| Total Use of Funds | 10,691,161 | 15,984,847 | 1,142,175 | 502,006 | 28,320,189 |

*Net Source/(Use) - - - - -

* Excludes IBNR

| 2019 Health Reconciliation | | | | |
|---|-------------------|-------------------|----------------|-------------------|
| | City | Allingtown | Water | Total |
| 5 year financial plan dated 9/13/2018 | | | | |
| healthcare cost | 9,900,000 | 1,040,000 | 650,000 | 11,590,000 |
| medical run-off | 100,000 | - | - | 100,000 |
| supp insurance carve out | - | 100,000 | - | 100,000 |
| healthcare cost shortfall | - | 100,694 | - | 100,694 |
| Total 5 year plan: | 10,000,000 | 1,240,694 | 650,000 | 11,890,694 |
| employee share: | 982,018 | 153,344 | 97,170 | 1,232,532 |
| Total estimated cost including employee share: | 10,982,018 | 1,394,038 | 747,170 | 13,123,226 |
| Per Segal Consulting (without margin): | 10,883,100 | 1,648,000 | 535,300 | 13,066,400 |
| Difference - Over (under): | 98,918 | (253,962) | 211,870 | 56,826 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 5 year financial plan to be submitted on 9/21/2018 | | | | |
| healthcare cost | 9,901,082 | 1,494,656 | 438,130 | 11,833,868 |
| self-funded claims margin (3%) | 297,032 | 44,840 | 13,144 | 355,016 |
| Total 5 year plan: | 10,198,114 | 1,539,496 | 451,274 | 12,188,884 |
| employee share: | 982,018 | 153,344 | 97,170 | 1,232,532 |
| Total estimated cost including employee share: | 11,180,132 | 1,692,840 | 548,444 | 13,421,416 |
| Per Segal Consulting: | | | | |
| - without margin | 10,883,100 | 1,648,000 | 535,300 | 13,066,400 |
| - 3% margin | 297,032 | 44,840 | 13,144 | 355,016 |
| Difference - Over (under): | 0 | (0) | 0 | (0) |

| 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) |
|-----------------------------------|----------------|------------------|------------------|------------------|------------------|

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 (DECEASE) 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
B
B
B
B
B
B

| 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 | - | - | - | - | - |
|-----------------------------------|---|---|---|---|---|

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.

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|---------------------------------|----------------|------------------|-------------|----|
| | | FY2019 | FY2019 | | |
| | | Plan | Plan (9-21-2018) | | |
| 11000010 | CITY COUNCIL | | | | |
| 11000010 | 51000 REGULAR WAGES | 39,572 | 39,572 | - | |
| 11000010 | 51010 CLERK OF THE COUNCIL | 5,000 | 5,000 | - | |
| 11000010 | 51350 PART TIME ELECTED | 33,810 | 33,810 | - | |
| 11000010 | 51500 OVERTIME | - | - | - | |
| 11000010 | 52250 ADVERTISING | 3,600 | 3,600 | - | |
| 11000010 | 52510 MAINTENANCE SERVICES | 4,000 | 4,000 | - | |
| 11000010 | 52770 OTHER SERVICES | 2,500 | 2,500 | - | |
| 11000010 | 54331 MISC. EXPENSE | 500 | 500 | - | |
| 11000010 | CITY COUNCIL | <u>88,982</u> | <u>88,982</u> | - | |
| 11050010 | MAYOR | | | | |
| 11050010 | 51000 REGULAR WAGES | 230,921 | 230,921 | - | |
| 11050010 | 51300 PART TIME WAGES | 15,000 | 15,000 | - | |
| 11050010 | 52220 OUTSIDE PRINTING | 630 | 630 | - | |
| 11050010 | 52320 SUBSCRIPTIONS | 200 | 200 | - | |
| 11050010 | 52330 TRAINING & EDUCATION | 300 | 300 | - | |
| 11050010 | 52350 TRAVEL EXPENSE | 2,000 | 2,000 | - | |
| 11050010 | 52360 BUSINESS EXPENSE | 7,000 | 7,000 | - | |
| 11050010 | 52370 COUNCIL OF GOVERNMENTS | 15,900 | 15,900 | - | |
| 11050010 | 52390 CT. CONFERENCE MUNICIPAL. | 36,160 | 36,160 | - | |
| 11050010 | 52397 U.S.CONFERENCE MAYORS | 7,000 | 7,000 | - | |
| 11050010 | 53490 OTHER SUPPLIES | 2,000 | 2,000 | - | |
| 11050010 | MAYOR | <u>317,111</u> | <u>317,111</u> | - | |
| 11100010 | CORPORATION COUNSEL | | | | |
| 11100010 | 51000 REGULAR WAGES | 263,868 | 263,868 | - | |
| 11100010 | 51300 OVERTIME | - | - | - | |
| 11100010 | 52310 CONVENTIONS & DUES | 1,000 | 1,000 | - | |
| 11100010 | 52430 LEGAL SERVICES | 150,000 | 150,000 | - | |
| 11100010 | 52480 OTHER PROF. SERVICES | 10,500 | 10,500 | - | |
| 11100010 | 52490 TAX FORECLOSURE EXP. | 10,000 | 10,000 | - | |
| 11100010 | 53110 OTHER EQUIP. | 3,500 | 3,500 | - | |
| 11100010 | 53140 LIBRARY SUPPLIES | 12,000 | 12,000 | - | |
| 11100010 | 55180 SOFTWARE | - | - | - | |
| 11100010 | CORPORATION COUNSEL | <u>450,868</u> | <u>450,868</u> | - | |
| 11150010 | PERSONNEL DEPARTMENT | | | | |
| 11150010 | 51000 REGULAR WAGES | 154,238 | 154,238 | - | |
| 11150010 | 51500 OVERTIME | 7,191 | 7,191 | - | |
| 11150010 | 52250 ADVERTISING | - | - | - | |
| 11150010 | 52260 OTHER PRINTING | - | - | - | |
| 11150010 | 52310 CONVENTIONS & DUES | - | - | - | |
| 11150010 | 52330 TRAINING & EDUCATION | - | - | - | |
| 11150010 | 52830 OTHER EXAMS | 9,156 | 9,156 | - | |
| 11150010 | PERSONNEL DEPARTMENT | <u>170,585</u> | <u>170,585</u> | - | |
| 11209910 | TELEPHONE ADMINISTRATION | | | | |
| 11209910 | 52150 TELEPHONE | 315,336 | 315,336 | - | |
| 11209910 | TELEPHONE ADMINISTRATION | <u>315,336</u> | <u>315,336</u> | - | |
| 11250010 | CITY CLERK | | | | |
| 11250010 | 51000 REGULAR WAGES | 246,298 | 246,298 | - | |
| 11250010 | 51500 OVERTIME | 500 | 500 | - | |
| 11250010 | 52290 ELECTION DAY EXPENSES | 5,000 | 5,000 | - | |
| 11250010 | 52310 CONVENTIONS & DUES | 900 | 900 | - | |
| 11250010 | 52330 TRAINING & EDUCATION | 500 | 500 | - | |
| 11250010 | 52340 MILEAGE ALLOWANCE REIMB. | 100 | 100 | - | |
| 11250010 | 52480 OTHER PROF. SERVICES | 3,500 | 3,500 | - | |
| 11250010 | 52520 EQUIPMENT REPAIR | 400 | 400 | - | |
| 11250010 | 52750 FEES & CHARGES | 1,000 | 1,000 | - | |
| 11250010 | 52770 OTHER SERVICES | 40,000 | 40,000 | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|-------------|----------------------------------|----------------------------|----------------|----|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | |
| 11250010 | 53590 | DOG LICENSES | - | - | - |
| 11250010 | | CITY CLERK | <u>298,198</u> | <u>298,198</u> | - |
| 11300010 | | REGISTRAR OF VOTERS | | | |
| 11300010 | 51000 | REGULAR WAGES | 49,400 | 49,400 | - |
| 11300010 | 51020 | DEPUTY REGISTRARS | 10,000 | 10,000 | - |
| 11300010 | 51350 | PART TIME ELECTED | 28,000 | 28,000 | - |
| 11300010 | 51400 | TEMPORARY PAYROLL | 36,000 | 36,000 | - |
| 11300010 | 51500 | OVERTIME | 2,593 | 2,593 | - |
| 11300010 | 52310 | CONVENTIONS & DUES | 1,500 | 1,500 | - |
| 11300010 | 52330 | TRAINING & EDUCATION | 2,300 | 2,300 | - |
| 11300010 | 52580 | EQUIPMENT MAINTENANCE | 5,200 | 5,200 | - |
| 11300010 | 53130 | OTHER SUPPL. | 632 | 632 | - |
| 11300010 | 55600 | VOTING MACHINES | <u>4,900</u> | <u>4,900</u> | - |
| 11300010 | | REGISTRAR OF VOTERS | <u>140,525</u> | <u>140,525</u> | - |
| 11650010 | | PROBATE COURT | | | |
| 11650010 | 52640 | OFFICE EQUIP. RENTAL | 2,500 | 2,500 | - |
| 11650010 | 53110 | OFFICE SUPPLIES | 4,000 | 4,000 | - |
| 11650010 | 55190 | OTHER EQUIP. | <u>1,520</u> | <u>1,520</u> | - |
| 11650010 | | PROBATE COURT | <u>8,020</u> | <u>8,020</u> | - |
| 11900010 | | PLANNING & DEVEL. ADMINISTRATION | | | |
| 11900010 | 51000 | REGULAR WAGES | 297,895 | 297,895 | - |
| 11900010 | 51500 | OVERTIME | 1,000 | 1,000 | - |
| 11900010 | 52210 | PRINTING | 1,000 | 1,000 | - |
| 11900010 | 52250 | ADVERTISING | 31,500 | 31,500 | - |
| 11900010 | 52280 | MAP PRINTING | 450 | 450 | - |
| 11900010 | 52310 | CONVENTIONS & DUES | 3,000 | 3,000 | - |
| 11900010 | 52340 | MILEAGE | - | - | - |
| 11900010 | 52382 | ENGINEERING COST PLAN & DEV | 15,000 | 15,000 | - |
| 11900010 | 52385 | ECON. DEVELOPMENT CONSULTANT | - | - | - |
| 11900010 | 52395 | REG'L.GROWTH PARTNERSHIP | 4,500 | 4,500 | - |
| 11900010 | 52398 | CT. MAIN STREET | - | - | - |
| 11900010 | 52475 | PUBLIC HEARING SECRETARY | 6,300 | 6,300 | - |
| 11900010 | 52520 | EQUIPMENT REPAIR | 450 | 450 | - |
| 11900010 | 55700 | LAND ACQUISITION | - | - | - |
| 11900010 | 56400 | PROP. MANGMT. | <u>22,500</u> | <u>22,500</u> | - |
| 11900010 | | PLANNING & DEVEL. ADMINISTRATION | <u>383,595</u> | <u>383,595</u> | - |
| 11900012 | | GRANTS ADMINISTRATION | | | |
| 11900012 | 51000 | REGULAR WAGES | 66,521 | 66,521 | - |
| 11900012 | 52310 | CONVENTIONS & DUES | - | - | - |
| 11900012 | 53420 | GRANT DEVELOPMENT EXP. | <u>450</u> | <u>450</u> | - |
| 11900012 | | GRANTS ADMINISTRATION | <u>66,971</u> | <u>66,971</u> | - |
| 11900013 | | BUILDING DEPARTMENT | | | |
| 11900013 | 51000 | REGULAR WAGES | 487,849 | 487,849 | - |
| 11900013 | 51500 | OVERTIME | 7,500 | 7,500 | - |
| 11900013 | 52310 | CONV & DUE | 3,600 | 3,600 | - |
| 11900013 | 52360 | BUSNSS EXP | 2,070 | 2,070 | - |
| 11900013 | 52440 | ENG SERVS | 900 | 900 | - |
| 11900013 | 52520 | EQUIP REPAIRS | 900 | 900 | - |
| 11900013 | 52590 | DEMO BLDGS | <u>9,000</u> | <u>9,000</u> | - |
| 11900013 | | BUILDING DEPARTMENT | <u>511,819</u> | <u>511,819</u> | - |
| 12000010 | | TREASURER | | | |
| 12000010 | 51350 | PART TIME ELECTED | <u>7,600</u> | <u>7,600</u> | - |
| 12000010 | | TREASURER | <u>7,600</u> | <u>7,600</u> | - |
| 12100010 | | COMPTRROLLER | | | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | | Current | \$ Variance | TM |
|----------|-------------|--------------------------------|----------------|----------------|-------------|----|
| | | FY2019 | Plan | | | |
| 12100010 | 51000 | REGULAR WAGES | 607,791 | 607,791 | - | |
| 12100010 | 51500 | OVERTIME | 25,000 | 25,000 | - | |
| 12100010 | 52310 | CONVENTIONS & DUES | 1,000 | 1,000 | - | |
| 12100010 | 52420 | FINANCIAL SERVICES | 175,000 | 175,000 | - | |
| 12100010 | 52570 | FACILITY UPGRD. | - | - | - | |
| 12100010 | 52970 | EVICTON SERVICES | 21,600 | 21,600 | - | |
| 12100010 | | COMPTRROLLER | <u>830,391</u> | <u>830,391</u> | - | |
| 12100020 | | PURCHASING / RISK MGT. DEPT. | | | | |
| 12100020 | 51000 | REGULAR WAGES | 79,680 | 79,680 | - | |
| 12100020 | 51500 | OVERTIME | - | - | - | |
| 12100020 | 52250 | ADVERTISING | 10,000 | 10,000 | - | |
| 12100020 | 52320 | SUBSCRIPT. & PERIODIC. | - | - | - | |
| 12100020 | 53110 | OFFICE SUPPLIES / CITY | 34,000 | 34,000 | - | |
| 12100020 | 53115 | OFFICE SUPPLIES / POLICE DEPT. | 18,500 | 18,500 | - | |
| 12100020 | | PURCHASING / RISK MGT. DEPT. | <u>142,180</u> | <u>142,180</u> | - | |
| 12200022 | | INFO. & TEC. D/P DEPARTMENT | | | | |
| 12200022 | 51000 | REGULAR WAGES | 152,097 | 152,097 | - | |
| 12200022 | 51500 | OVERTIME | 10,116 | 10,116 | - | |
| 12200022 | 52320 | SUBSCRIPTIONS | - | - | - | |
| 12200022 | 52330 | TRAINING | 1,000 | 1,000 | - | |
| 12200022 | 52460 | OUTSIDE DATA PROC. | 7,000 | 7,000 | - | |
| 12200022 | 52510 | MAINTENANCE SERV. AGREMT. | 269,337 | 269,337 | - | |
| 12200022 | 52570 | OTHER REPAIR & MAINT. | 40,000 | 40,000 | - | |
| 12200022 | 52660 | SOFTWARE LICENSES | 4,225 | 4,225 | - | |
| 12200022 | 53120 | DATA PROC. SUPPLIES | 7,438 | 7,438 | - | |
| 12200022 | 55170 | COMPUTERS | 15,000 | 15,000 | - | |
| 12200022 | | INFO. & TEC. D/P DEPARTMENT | <u>506,213</u> | <u>506,213</u> | - | |
| 12200023 | | CENTRAL SERVICES | | | | |
| 12200023 | 51000 | REGULAR WAGES | 56,820 | 56,820 | - | |
| 12200023 | 51500 | OVERTIME | 900 | 900 | - | |
| 12200023 | 52010 | POSTAGE | 64,000 | 64,000 | - | |
| 12200023 | 52570 | OTHER REPAIRS & MAINT. | 2,700 | 2,700 | - | |
| 12200023 | 52670 | COPIER RENTAL | 45,000 | 45,000 | - | |
| 12200023 | 52810 | VET. & MEMORIAL DAY SERV. | - | - | - | |
| 12200023 | 52850 | HOLIDAY FESTIVITIES | - | - | - | |
| 12200023 | 53150 | COPIER SUPPLIES | - | - | - | |
| 12200023 | 53160 | MISC. EQUIPMENT CHARGES | - | - | - | |
| 12200023 | 53490 | OTHER SUPPLIES | 15,000 | 15,000 | - | |
| 12200023 | 53495 | COFFEE & WATER | 5,850 | 5,850 | - | |
| 12200023 | 55190 | OTHER EQUIPMENT | 33,120 | 33,120 | - | |
| 12200023 | 55640 | SAFTY EQJP. | 1,800 | 1,800 | - | |
| 12200023 | | CENTRAL SERVICES | <u>225,190</u> | <u>225,190</u> | - | |
| 12300010 | | TAX ASSESSMENT | | | | |
| 12300010 | 51000 | REGULAR WAGES | 424,369 | 424,369 | - | |
| 12300010 | 51500 | OVERTIME | 3,000 | 3,000 | - | |
| 12300010 | 52210 | PRINTING | 3,100 | 3,100 | - | |
| 12300010 | 52250 | ADVERTISING | 495 | 495 | - | |
| 12300010 | 52280 | MAP PRINTING | 10,000 | 10,000 | - | |
| 12300010 | 52310 | CONVENTIONS & DUES | 255 | 255 | - | |
| 12300010 | 52330 | TRAINING & EDUCATION | 3,888 | 3,888 | - | |
| 12300010 | 52480 | OTHER PROF. SERVICES | 450 | 450 | - | |
| 12300010 | | TAX ASSESSMENT | <u>445,557</u> | <u>445,557</u> | - | |
| 12300025 | | BOARD OF ASSESSMENT APPEALS | | | | |
| 12300025 | 51500 | OVERTIME | 2,600 | 2,600 | - | |
| 12300025 | 52760 | STIPENDS | 3,000 | 3,000 | - | |
| 12300025 | | BOARD OF ASSESSMENT APPEALS | <u>5,600</u> | <u>5,600</u> | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|------------------------------------|------------------|----------------------------|-------------|----|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | |
| 12400010 | TAX COLLECTOR | | | | |
| 12400010 | 51000 REGULAR WAGES | 381,657 | 381,657 | - | |
| 12400010 | 51300 P/T WAGES FLOTER TAX/ASSMT. | - | - | - | |
| 12400010 | 51500 OVERTIME | 4,000 | 4,000 | - | |
| 12400010 | 52020 PROSS. & MAIL TAX BILLS | 31,825 | 31,825 | - | |
| 12400010 | 52210 PRINTING/BINDINGS | 9,422 | 9,422 | - | |
| 12400010 | 52250 ADVERTISING | 1,500 | 1,500 | - | |
| 12400010 | 52310 CONVENTIONS & DUES | 500 | 500 | - | |
| 12400010 | 52330 TRAINING & EDUCATION | 1,000 | 1,000 | - | |
| 12400010 | 52520 EQUIPMENT REPAIR | 250 | 250 | - | |
| 12400010 | 54260 BAD CHECKS | 500 | 500 | - | |
| 12400010 | 55190 OTHER EQUIP. | 500 | 500 | - | |
| 12400010 | 56390 MOTOR VEHICLE DELIN. TAX FEE | 450 | 450 | - | |
| 12400010 | TAX COLLECTOR | <u>431,604</u> | <u>431,604</u> | - | |
| 13000010 | EMERGENCY REPORTING SYSTEM | | | | |
| 13000010 | 51000 REGULAR WAGES | 1,269,054 | 1,269,054 | - | |
| 13000010 | 51700 LONGEVITY PMT. | 6,950 | 6,950 | - | |
| 13000010 | 52150 TELEPHONE EXP. | 23,400 | 23,400 | - | |
| 13000010 | 52510 MAINTENANCE SERVICES | 45,000 | 45,000 | - | |
| 13000010 | 53110 OFFICE SUPPLIES | 2,000 | 2,000 | - | |
| 13000010 | 54110 HEALTH INSURANCE PREM. | 288,400 | 288,400 | - | |
| 13000010 | 54130 FICA - E.R.S. SHARE | 76,139 | 76,139 | - | |
| 13000010 | 54140 PENSION - CITY SHARE | 105,640 | 105,640 | - | |
| 13000010 | 55180 SOFTWARE | 8,000 | 8,000 | - | |
| 13000010 | 55190 OTHER EQUIPMENT | 14,000 | 14,000 | - | |
| 13000010 | EMERGENCY REPORTING SYSTEM | <u>1,838,583</u> | <u>1,838,583</u> | - | |
| 13100010 | POLICE DEPT. ADMIN. | | | | |
| 13100010 | 51000 REGULAR WAGES | 252,991 | 252,991 | - | |
| 13100010 | 51530 VACATION BUY BACK | 30,000 | 30,000 | - | |
| 13100010 | 51700 LONGEVITY PMT. | 30,000 | 30,000 | - | |
| 13100010 | 51801 GAS HEAT | - | - | - | |
| 13100010 | 52110 ELECTRICITY/TRAFFIC LGTS. | 40,000 | 40,000 | - | |
| 13100010 | 52150 TELEPHONE | 170,000 | 170,000 | - | |
| 13100010 | 52220 OUTSIDE PRINTING SERV. | 2,000 | 2,000 | - | |
| 13100010 | 52255 RECRUITMENT | 8,000 | 8,000 | - | |
| 13100010 | 52260 OTHER PRINTG. SERV. | 800 | 800 | - | |
| 13100010 | 52310 CONVENTIONS & DUES | 2,000 | 2,000 | - | |
| 13100010 | 52450 MEDICAL SERVICES | 15,000 | 15,000 | - | |
| 13100010 | 52630 VEHICLE RENTAL | 6,900 | 6,900 | - | |
| 13100010 | 52640 OFFICE EQUIP RENTAL | 34,000 | 34,000 | - | |
| 13100010 | 52650 OTHER RENT | 18,619 | 18,619 | - | |
| 13100010 | 52730 BOARD PRISONER | 5,200 | 5,200 | - | |
| 13100010 | 52760 STIPENDS | - | - | - | |
| 13100010 | 52770 OTHER CONTRACTUAL SERV. | 100,000 | 100,000 | - | |
| 13100010 | 52780 UNIFORM ALLOW. ADMIN. | 4,500 | 4,500 | - | |
| 13100010 | 52820 PSYCH TESTING | 13,195 | 13,195 | - | |
| 13100010 | 52830 OTHER EXAMINATIONS | 7,000 | 7,000 | - | |
| 13100010 | 53130 OTHER SUPPLIES/CRIME PREV. | 14,000 | 14,000 | - | |
| 13100010 | 53210 AUTO FUEL & FLUIDS | 220,000 | 220,000 | - | |
| 13100010 | 54320 PYMNTS-OUTSIDE AGENCIES | 13,825 | 13,825 | - | |
| 13100010 | 54330 OTHER PAYMENTS | 4,000 | 4,000 | - | |
| 13100010 | 55650 SWAT EQUIPMENT | 4,000 | 4,000 | - | |
| 13100010 | 56180 EDUCATIONAL REIMB. | 10,000 | 10,000 | - | |
| 13100010 | POLICE DEPT. ADMIN. | <u>1,006,030</u> | <u>1,006,030</u> | - | |
| 13100030 | POLICE DEPT. OPERATIONS | | | | |
| 13100030 | 51000 REGULAR WAGES | 8,296,520 | 8,296,520 | - | |
| 13100030 | 51270 EXTRA EARNINGS | 20,000 | 20,000 | - | |
| 13100030 | 51500 OVERTIME | 315,000 | 315,000 | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|---------------------------------------|-------------------|-------------------|-------------|----|
| | | FY2019 | FY2019 | | |
| | | Plan | Plan (9-21-2018) | | |
| 13100030 | 51520 P.D. MANPOWER O/T | 1,100,000 | 1,100,000 | - | |
| 13100030 | 51530 VACATION BUY BACK | 386,000 | 386,000 | - | |
| 13100030 | 51540 INTERCITY SPECIAL DUTY | 179,730 | 179,730 | - | |
| 13100030 | 51610 SHIFT DIFFERENTIAL UNIFORM P.D. | 119,000 | 119,000 | - | |
| 13100030 | 51700 LONGEVITY | 520,000 | 520,000 | - | |
| 13100030 | 51800 SEPARATION PAY | 320,000 | 320,000 | - | |
| 13100030 | 51801 WORKER'S COMP. | 300,000 | 300,000 | - | |
| 13100030 | 52360 BUSINESS EXPENSE | 6,000 | 6,000 | - | |
| 13100030 | 52780 UNIFORM ALLOW.- FULL TIME | 169,376 | 169,376 | - | |
| 13100030 | 53520 BALLISTIC VEST REPLACE. | 25,152 | 25,152 | - | |
| 13100030 | POLICE DEPT. OPERATIONS | <u>11,756,778</u> | <u>11,756,778</u> | - | |
| 13100031 | POLICE DEPT. SUPPORT | | | | |
| 13100031 | 51000 REGULAR WAGES | 506,585 | 506,585 | - | |
| 13100031 | 51300 P/T WAGES CROSS. GRDS. | 182,000 | 182,000 | - | |
| 13100031 | 51510 P.D. TRAINING O/T | 60,000 | 60,000 | - | |
| 13100031 | 51801 WOKERS COMP. | - | - | - | |
| 13100031 | 52320 SUBSCRIPTIONS | 400 | 400 | - | |
| 13100031 | 52330 TRAINING & EDUCATION | 30,000 | 30,000 | - | |
| 13100031 | 52350 TRAVEL EXPENSE | 5,000 | 5,000 | - | |
| 13100031 | 52480 OTHER PROF. SERVICES | 10,000 | 10,000 | - | |
| 13100031 | 52570 OTHER REPAIRS & MAINT. | 20,000 | 20,000 | - | |
| 13100031 | 52790 UNIFORM ALLOW. - PART TIME | 7,000 | 7,000 | - | |
| 13100031 | 53260 TRAFFIC SUPPLIES | 8,000 | 8,000 | - | |
| 13100031 | 53450 LAB. SUPPLIES | 6,000 | 6,000 | - | |
| 13100031 | 53510 FIREARM SUPPLIES | 25,748 | 25,748 | - | |
| 13100031 | POLICE DEPT. SUPPORT | <u>860,733</u> | <u>860,733</u> | - | |
| 13202010 | ANIMAL CONTROL | | | | |
| 13202010 | 51000 REGULAR WAGES | 181,624 | 181,624 | - | |
| 13202010 | 51300 PART TIME WAGES | 22,000 | 22,000 | - | |
| 13202010 | 51500 OVERTIME | 14,500 | 14,500 | - | |
| 13202010 | 51530 VAC.BUY BACK | 3,000 | 3,000 | - | |
| 13202010 | 51700 LONGEVITY | 8,000 | 8,000 | - | |
| 13202010 | 51800 SEPAR. PAY | - | - | - | |
| 13202010 | 52100 UTILITIES | 14,000 | 14,000 | - | |
| 13202010 | 52250 ADVERTISING | 1,500 | 1,500 | - | |
| 13202010 | 52310 CONVENTIONS & DUES | 560 | 560 | - | |
| 13202010 | 52455 VETERINARY SERVICES | 21,000 | 21,000 | - | |
| 13202010 | 52780 UNIFORMS- F/T & PT | 7,420 | 7,420 | - | |
| 13202010 | 52790 UNIFORMS-P/T | 2,762 | 2,762 | - | |
| 13202010 | 53485 DOG FOOD | 2,000 | 2,000 | - | |
| 13202010 | 55370 OTHER EQUIPMENT | 5,000 | 5,000 | - | |
| 13202010 | 56375 SPAY & NEUTER | - | - | - | |
| 13202010 | ANIMAL CONTROL | <u>283,366</u> | <u>283,366</u> | - | |
| 13300010 | EMERGENCY MANAGEMENT | | | | |
| 13300010 | 51300 PART TIME WAGES | 11,948 | 11,948 | - | |
| 13300010 | 52150 TELEPHONE EXP. | 750 | 750 | - | |
| 13300010 | 53130 OTHER SUPPLIES | 1,000 | 1,000 | - | |
| 13300010 | 54090 OTHER CHARGES | 500 | 500 | - | |
| 13300010 | EMERGENCY MANAGEMENT | <u>14,198</u> | <u>14,198</u> | - | |
| 14000010 | PUBLIC WORKS ADMINISTRATION | | | | |
| 14000010 | 51000 REGULAR WAGES | 275,710 | 275,710 | - | |
| 14000010 | 51300 P/T WAGES | 10,998 | 10,998 | - | |
| 14000010 | 52680 TOWN ROAD AID | 300,000 | 300,000 | - | |
| 14000010 | 53460 CLOTHING & UNIFORMS | 11,250 | 11,250 | - | |
| 14000010 | PUBLIC WORKS ADMINISTRATION | <u>597,958</u> | <u>597,958</u> | - | |
| 14100010 | ENGINEERING | | | | |
| 14100010 | 51000 REGULAR WAGES | 186,761 | 186,761 | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|----------------------------------|------------------|----------------------------|-------------|----|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | |
| 14100010 | 52310 CONVENTIONS & DUES | 1,500 | 1,500 | - | |
| 14100010 | 52335 PROF. LICENSE FEE | 1,050 | 1,050 | - | |
| 14100010 | ENGINEERING | <u>189,311</u> | <u>189,311</u> | - | |
| 14404072 | VEHICLE MAINTENANCE | | | | |
| 14404072 | 51000 REGULAR WAGES | 426,421 | 426,421 | - | |
| 14404072 | 51500 OVERTIME | 75,000 | 75,000 | - | |
| 14404072 | 52100 UTILITIES | 50,000 | 50,000 | - | |
| 14404072 | 52310 CONFERENCES/SHOWS | 800 | 800 | - | |
| 14404072 | 52320 TRAINING/DUES/SUBSC | 3,000 | 3,000 | - | |
| 14404072 | 52540 MOTOR VEHICLE MAINT. | 59,900 | 59,900 | - | |
| 14404072 | 52545 SPL. EQUIP. REPAIR | 40,000 | 40,000 | - | |
| 14404072 | 52550 GROUNDS MAINT. | 7,980 | 7,980 | - | |
| 14404072 | 52575 EMISSIONS TESTING | - | - | - | |
| 14404072 | 52585 TIRE REPAIR & SERV. | 12,000 | 12,000 | - | |
| 14404072 | 52630 VEHICLE RENTAL | 4,000 | 4,000 | - | |
| 14404072 | 52650 OTHER RENT | 5,050 | 5,050 | - | |
| 14404072 | 52740 SECURITY SYSTEM | 2,900 | 2,900 | - | |
| 14404072 | 52940 HAZARDOUS WASTE DISPOSAL | 1,600 | 1,600 | - | |
| 14404072 | 53210 AUTO FUEL & FLUIDS | 300,000 | 300,000 | - | |
| 14404072 | 53220 MOTOR VEHICLE PARTS | 200,000 | 200,000 | - | |
| 14404072 | 53240 TIRES, TUBES & BATTERIES | 45,000 | 45,000 | - | |
| 14404072 | 53250 TOOLS & MISC EQUIPMENT | 6,000 | 6,000 | - | |
| 14404072 | 53430 JANTRL. SUPL. | 500 | 500 | - | |
| 14404072 | 53445 SAFETY SUPPLIES | 2,500 | 2,500 | - | |
| 14404072 | 53530 SNOW REMOV. EQUIPMENT | 30,000 | 30,000 | - | |
| 14404072 | 53560 BROOMS & SWEEPERS | 8,000 | 8,000 | - | |
| 14404072 | 55190 OTHER EQUIPMENT | 250 | 250 | - | |
| 14404072 | VEHICLE MAINTENANCE | <u>1,280,901</u> | <u>1,280,901</u> | - | |
| 14505071 | COMPOST SITE | | | | |
| 14505071 | 51000 REGULAR WAGES | - | - | - | |
| 14505071 | 52740 SECURITY SYSTEM | 2,000 | 2,000 | - | |
| 14505071 | 52930 COMPOST SITE | 12,000 | 12,000 | - | |
| 14505071 | 52940 HAZARDOUS WASTE PICKUP | 22,000 | 22,000 | - | |
| 14505071 | COMPOST SITE | <u>36,000</u> | <u>36,000</u> | - | |
| 14509971 | SOLID WASTE | | | | |
| 14509971 | 52900 CONDOS TRASH PICKUP | 235,000 | 235,000 | - | |
| 14509971 | 52910 TRASH PICKUP | 1,272,500 | 1,272,500 | - | |
| 14509971 | 52915 TRASH PICKUP - CITY BUILD. | 92,000 | 92,000 | - | |
| 14509971 | 52920 TIPPING FEES DISPOSAL | 1,024,000 | 1,024,000 | - | |
| 14509971 | 52941 HAZARDOUS WASTE - CITY | 5,500 | 5,500 | - | |
| 14509971 | 52950 RECYCLING PICKUP | 249,900 | 249,900 | - | |
| 14509971 | 52955 PORTABLE RESTROOMS | 30,000 | 30,000 | - | |
| 14509971 | SOLID WASTE | <u>2,908,900</u> | <u>2,908,900</u> | - | |
| 14606074 | GROUNDS MAINTENANCE | | | | |
| 14606074 | 52510 MAINT. SERV. AGREMT. | 3,500 | 3,500 | - | |
| 14606074 | 52580 EQUIP. MAINTENANCE | 1,050 | 1,050 | - | |
| 14606074 | 53265 STREET MARKING PAINT | 7,500 | 7,500 | - | |
| 14606074 | 53490 OTHER OPER. SUPPLIES | 6,055 | 6,055 | - | |
| 14606074 | 53555 LIGHT POLE | 9,975 | 9,975 | - | |
| 14606074 | GROUNDS MAINTENANCE | <u>28,080</u> | <u>28,080</u> | - | |
| 14606075 | BUILDING MAINTENANCE | | | | |
| 14606075 | 51000 REGULAR WAGES | 440,606 | 440,606 | - | |
| 14606075 | 51500 OVERTIME | 60,000 | 60,000 | - | |
| 14606075 | 52100 UTILITIES | 520,000 | 520,000 | - | |
| 14606075 | 52500 HVAC MAINTENANCE | 50,000 | 50,000 | - | |
| 14606075 | 52510 MAINT. SERVICE AGREMT. | 56,800 | 56,800 | - | |
| 14606075 | 52530 BLDG. MAINTENANCE | 40,850 | 40,850 | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|---------------------------------------|------------------|----------------------------|-------------|----|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | |
| 14606075 | 52740 SECURITY SYSTEM | 9,000 | 9,000 | - | |
| 14606075 | 53430 JANITORIAL SUPPLIES | 15,000 | 15,000 | - | |
| 14606075 | 53445 SAFETY SUPPLIES | 895 | 895 | - | |
| 14606075 | 53490 OTHER OPER. SUPPLIES | 450 | 450 | - | |
| 14606075 | BUILDING MAINTENANCE | <u>1,193,601</u> | <u>1,193,601</u> | - | |
| 14704010 | HIGHWAYS & PARKS ADMIN | | | | |
| 14704010 | 51000 REGULAR WAGES | 2,462,364 | 2,462,364 | - | |
| 14704010 | 51400 TEMPORARY PAYROLL | 115,000 | 115,000 | - | |
| 14704010 | 51500 OVERTIME | 200,000 | 200,000 | - | |
| 14704010 | 51550 STORM EXPENSE | 115,000 | 115,000 | - | |
| 14704010 | 51600 SHIFT DIFFERENTI'L CIVILIAN | 2,000 | 2,000 | - | |
| 14704010 | 52160 STREET LIGHTING | 600,000 | 600,000 | - | |
| 14704010 | 52550 GROUNDS MAINT.BIKE PATH | 15,827 | 15,827 | - | |
| 14704010 | 52610 RENTAL OF LAND | 600 | 600 | - | |
| 14704010 | 53380 MISC. CONSTR. SUPPL. HWY.& PRK. | 55,000 | 55,000 | - | |
| 14704010 | HIGHWAYS & PARKS ADMIN | <u>3,565,791</u> | <u>3,565,791</u> | - | |
| 14706010 | HIGHWAYS & PARKS ADMIN. | | | | |
| 14706010 | 52210 PRINTING | 650 | 650 | - | |
| 14706010 | 53445 SAFETY SUPPLIES | 3,730 | 3,730 | - | |
| 14706010 | HIGHWAYS & PARKS ADMIN. - SAFETY | <u>4,380</u> | <u>4,380</u> | - | |
| 14706076 | PARKS MAINTENANCE | | | | |
| 14706076 | 52100 UTILITIES / WATER | 105,000 | 105,000 | - | |
| 14706076 | 52130 WATER | 10,000 | 10,000 | - | |
| 14706076 | 52530 BLDG MAINTENANCE | 6,500 | 6,500 | - | |
| 14706076 | 52550 GROUNDS MAINT.PRKS.& FIELDS | 65,000 | 65,000 | - | |
| 14706076 | 52740 SECURITY SYSTEM | 4,410 | 4,410 | - | |
| 14706076 | PARKS MAINTENANCE | <u>190,910</u> | <u>190,910</u> | - | |
| 14706077 | OUTSIDE CONTRACTORS | | | | |
| 14706077 | 52570 OTHER REPAIRS / MAINT. | 55,000 | 55,000 | - | |
| 14706077 | 53380 MISC.CONSTR SUPPLIES | 15,000 | 15,000 | - | |
| 14706077 | 54095 STORM/ EMER. LOSSES | 15,000 | 15,000 | - | |
| 14706077 | OUTSIDE CONTRACTORS | <u>85,000</u> | <u>85,000</u> | - | |
| 14706078 | TREE DEPT. | | | | |
| 14706078 | 52555 TREE MAINTENANCE | 184,000 | 184,000 | - | |
| 14706078 | 53490 OPER.SUPPLIES | 1,000 | 1,000 | - | |
| 14706078 | 53570 TREES & SHRUBS | 2,500 | 2,500 | - | |
| 14706078 | TREE DEPT. | <u>187,500</u> | <u>187,500</u> | - | |
| 15000010 | HUMAN RESOURCES | | | | |
| 15000010 | 51000 REGULAR WAGES | 237,237 | 237,237 | - | |
| 15000010 | 51095 COMMUNITY CENTER ATTENDT. | - | - | - | |
| 15000010 | 51400 SUMMER TEMPORARY PAYROLL | 14,000 | 14,000 | - | |
| 15000010 | 51500 OVERTIME | 6,000 | 6,000 | - | |
| 15000010 | 52220 OUTSIDE PRINTING | 500 | 500 | - | |
| 15000010 | 52810 VETS MEM. DAY SERVS. | 6,000 | 6,000 | - | |
| 15000010 | 52840 BAND CONCERTS | 5,000 | 5,000 | - | |
| 15000010 | 52850 HOLIDAY FESTIVITES | 4,000 | 4,000 | - | |
| 15000010 | 53490 OPER.SUPPLIES SUMMER TEMPS. | - | - | - | |
| 15000010 | 53570 BEAUTIFCAT. PROG. | 1,500 | 1,500 | - | |
| 15000010 | 54320 OUTSIDE AGEN.REG.MENTAL HEALTH | - | - | - | |
| 15000010 | 54350 N.H TRANSIT FEES & CHARGES | - | - | - | |
| 15000010 | 54470 CLIENT ASSISTANCE | 8,000 | 8,000 | - | |
| 15000010 | HUMAN RESOURCES | <u>282,237</u> | <u>282,237</u> | - | |
| 15100010 | ELDERLY SERVICES | | | | |
| 15100010 | 51000 REGULAR WAGES | 211,775 | 211,775 | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|---------------------------------------|----------------|----------------------------|-------------|----|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | |
| 15100010 | 51100 SR.CNT. P/T (1) | - | - | - | |
| 15100010 | 51110 ALLINGTWN SR.CNT. P/T (2) | - | - | - | |
| 15100010 | 52310 CONVENTIONS & DUES | 490 | 490 | - | |
| 15100010 | 52410 INSTRUCTORS | 5,480 | 5,480 | - | |
| 15100010 | 52540 MOTOR VEHICLE MAINT. | 1,000 | 1,000 | - | |
| 15100010 | 52630 RENTAL OF VEHICLES | 196 | 196 | - | |
| 15100010 | 52700 TRANSPORTATION CONTRACT | 260,386 | 260,386 | - | |
| 15100010 | 52710 ELDERLY NUTRITION | 4,655 | 4,655 | - | |
| 15100010 | 53490 OTHER OPER. SUPPLIES | 3,763 | 3,763 | - | |
| 15100010 | ELDERLY SERVICES | <u>487,745</u> | <u>487,745</u> | - | |
| 15202050 | RECREATIONAL SERVICES | | | | |
| 15202050 | 51000 REGULAR WAGES | 317,319 | 317,319 | - | |
| 15202050 | 51080 RECREATION AIDES | 39,808 | 39,808 | - | |
| 15202050 | 51130 BEACH CONSTABLES | 35,000 | 35,000 | - | |
| 15202050 | 51160 SPEC ACTIVITY INSTRUCTORS | 5,320 | 5,320 | - | |
| 15202050 | 51170 SUPERV. & INSTRUCTORS | 64,000 | 64,000 | - | |
| 15202050 | 51180 LIFE GUARDS | 65,000 | 65,000 | - | |
| 15202050 | 51500 OVERTIME | 12,800 | 12,800 | - | |
| 15202050 | 52230 BEACH STICKERS | 4,000 | 4,000 | - | |
| 15202050 | 52310 CONVENTIONS & DUES | 750 | 750 | - | |
| 15202050 | 52530 BLDG MAINTENANCE | 10,000 | 10,000 | - | |
| 15202050 | 52750 FEES & CHARGES | 4,000 | 4,000 | - | |
| 15202050 | 53250 TOOLS & MISC EQUIPMENT | 2,500 | 2,500 | - | |
| 15202050 | 53440 MEDICAL SUPPL. FIRST AID KITS | 2,000 | 2,000 | - | |
| 15202050 | 53540 RECREATION SUPPLIES | 14,000 | 14,000 | - | |
| 15202050 | 54320 OUTSIDE AGEN. W.H. YOUTH ASSOC. | 16,200 | 16,200 | - | |
| 15202050 | 55520 RECREATION EQUIPMENT | 4,800 | 4,800 | - | |
| 15202050 | RECREATIONAL SERVICES | <u>597,497</u> | <u>597,497</u> | - | |
| 15202051 | DAY CAMP PROGRAM | | | | |
| 15202051 | 51400 TEMPORARY PAYROLL | 119,879 | 119,879 | - | |
| 15202051 | 52700 TRANSPORTATION CONTRACT | 14,660 | 14,660 | - | |
| 15202051 | 52750 FEES & CHARGES | 6,000 | 6,000 | - | |
| 15202051 | DAY CAMP PROGRAM | <u>140,539</u> | <u>140,539</u> | - | |
| 15202552 | BENNETT RINK PROGRAMS | | | | |
| 15202552 | 52620 RENTAL OF BLDGS. | 30,000 | 30,000 | - | |
| 15202552 | BENNETT RINK PROGRAMS | <u>30,000</u> | <u>30,000</u> | - | |
| 15202553 | AQUATIC PROGRAMS | | | | |
| 15202553 | 51040 AQUA INSTRUCTORS | 17,856 | 17,856 | - | |
| 15202553 | 51070 SWIMMING POOL STAFF | 60,000 | 60,000 | - | |
| 15202553 | 51140 SWIM TEAM COACH | 22,000 | 22,000 | - | |
| 15202553 | 51300 P / T WAGES POOL CUSTODIANS | 16,000 | 16,000 | - | |
| 15202553 | 52770 OTHER CONT. SERVICES | - | - | - | |
| 15202553 | 53540 RECREATION SUPPLIES | 1,860 | 1,860 | - | |
| 15202553 | 53545 SPECIAL ACTIVITY SUPPLIES | 3,500 | 3,500 | - | |
| 15202553 | AQUATIC PROGRAMS | <u>121,216</u> | <u>121,216</u> | - | |
| 15300010 | HEALTH DEPARTMENT | | | | |
| 15300010 | 51000 REGULAR WAGES | 345,720 | 345,720 | - | |
| 15300010 | 51500 OVERTIME | 2,000 | 2,000 | - | |
| 15300010 | 52310 CONVENTIONS & DUES | - | - | - | |
| 15300010 | 52320 SUBSCRIPTIONS | - | - | - | |
| 15300010 | 52450 MEDICAL SERVICES | 3,000 | 3,000 | - | |
| 15300010 | 52535 PEST CONTROL | 3,000 | 3,000 | - | |
| 15300010 | 52780 UNIFORMS-FULL TIME | 250 | 250 | - | |
| 15300010 | 53440 MEDICAL SUPPLIES | 1,000 | 1,000 | - | |
| 15300010 | 53490 OTHER SUPPLIES | - | - | - | |
| 15300010 | HEALTH DEPARTMENT | <u>354,970</u> | <u>354,970</u> | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|-------------------------------------|-------------------|----------------------------|-------------|----|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | |
| 16001060 | LIBRARY | | | | |
| 16001060 | 51000 LIBRARY EXPENSES | 1,521,000 | 1,521,000 | - | |
| 16001060 | LIBRARY | 1,521,000 | 1,521,000 | - | |
| 18009980 | CITY INSURANCE PREMIUMS | | | | |
| 18009980 | 54010 PROPERTY INSURANCE | - | - | - | |
| 18009980 | 54020 AUTO INS. | - | - | - | |
| 18009980 | 54030 GEN'L LIABILITY | 485,977 | 485,977 | - | |
| 18009980 | 54040 UMBRELLA POLICY | - | - | - | |
| 18009980 | 54050 LAW ENF. PRM. | - | - | - | |
| 18009980 | 54055 PUBLIC OFFICIALS LIABILITY | - | - | - | |
| 18009980 | 54060 OTHER PREMIUMS | - | - | - | |
| 18009980 | CITY INSURANCE PREMIUMS | <u>485,977</u> | <u>485,977</u> | - | |
| 18009981 | CITY INSURANCE - RETENTION | | | | |
| 18009981 | 54210 AUTO DAMAGES | 50,000 | 50,000 | - | |
| 18009981 | 54230 GENERAL LIABILITY LOSSES | 250,000 | 250,000 | - | |
| 18009981 | 54250 OTHER LOSSES | 40,000 | 40,000 | - | |
| 18009981 | CITY INSURANCE - RETENTION | <u>340,000</u> | <u>340,000</u> | - | |
| 18109982 | EMPLOYEE BENEFITS | | | | |
| 18109982 | 51530 VACATION BUY BACK | 100,000 | 100,000 | - | |
| 18109982 | 51700 LONGEVITY | 90,000 | 90,000 | - | |
| 18109982 | 54110 HEALTH INSURANCE PREM. | 9,900,000 | 9,901,082 | 1,082 | A |
| 18109982 | 54120 LIFE INSURANCE PREM. | 130,000 | 130,000 | - | |
| 18109982 | 54130 FICA-CITY | 1,336,000 | 1,336,000 | - | |
| 18109982 | 54140 401-K - CITY | 1,100,000 | 1,100,000 | - | |
| 18109982 | 54141 PENSION - POLICE | 1,994,500 | 1,994,500 | - | |
| 18109982 | 54170 LONG TERM DISABIL. PREM. | 96,000 | 96,000 | - | |
| 18109982 | 56180 EDUCATION REIMBURSEMENT | 15,000 | 15,000 | - | |
| 18109982 | EMPLOYEE BENEFITS | <u>14,761,500</u> | <u>14,762,582</u> | 1,082 | |
| 18109983 | STATE MANDATED BENEFITS | | | | |
| 18109983 | 54160 CT. UNEMPLOYMENT COMP. | 100,000 | 100,000 | - | |
| 18109983 | 54180 HEART & HYPER COMP. | 400,000 | 400,000 | - | |
| 18109983 | 54190 WORKER'S COMP PREM. | 1,500,000 | 1,500,000 | - | |
| 18109983 | STATE MANDATED BENEFITS | <u>2,000,000</u> | <u>2,000,000</u> | - | |
| 18209984 | DEBT SERVICE PAYMENTS | | | | |
| 18209984 | 54510 GEN'L PURPOSE-PRINCIPAL | 14,325,000 | 14,325,000 | - | |
| 18209984 | 54520 GEN'L PURPOSE-INTEREST | 4,062,724 | 4,062,724 | - | |
| 18209984 | 54530 GEN'L PURPOSE BANS -INTEREST | 109,425 | 109,425 | - | |
| 18209984 | 54640 CLEAN WATERFUND PMTS. | 716,700 | 716,700 | - | |
| 18209910 | 56190 BOND EXPENSE | - | 189,640 | 189,640 | B |
| 18209984 | DEBT SERVICE PAYMENTS | <u>19,213,849</u> | <u>19,403,489</u> | 189,640 | |
| 18309910 | MED COM | | | | |
| 18309910 | 54320 PYMNTS-OUTSIDE AGEN.MED. COM. | 44,844 | 44,844 | - | |
| 18309910 | MED COM | <u>44,844</u> | <u>44,844</u> | - | |
| 19009990 | CONTINGENCY EXPENSES | | | | |
| 19009990 | 56010 UNALLOCATED CONTINGENCY | 350,000 | 350,000 | - | |
| 19009990 | new (FURLOUGH)/COMPENSATION INCR. | (73,000) | (73,000) | - | |
| 19009990 | 52340 MILEAGE ALLOWANCE (city wide) | 7,000 | 7,000 | - | |
| 19009990 | 56140 PRIMARY EXPENSE | 35,000 | 35,000 | - | |
| 19009990 | 56220 ACTUARIAL STUDY | 7,500 | 7,500 | - | |
| 19009990 | 56305 ELECTION EXPENSE | 35,000 | 35,000 | - | |
| 19009990 | 56360 BANK FEES | 50,000 | 50,000 | - | |
| 19009990 | 56370 DOG REPORT | 8,541 | 8,541 | - | |
| 19009990 | new MEDICAL RUN-OFF | 100,000 | - | (100,000) | C |
| 19009990 | new SELF-FUNDED CLAIM MARGIN (3%) | - | 297,032 | 297,032 | D |
| 19009990 | 56990 MISCELLANEOUS | 2,000 | 2,000 | - | |

General Fund Total Expense Changes

| DEP'T | DESCRIPTION | CWH Original | Current | \$ Variance | TM | |
|----------|-------------|---------------------------------------|----------------------------|--------------------|-------------|---|
| | | FY2019 Plan | FY2019 Plan (9-21-2018) | | | |
| 19009990 | 56997 | SEIZED ASSET DEFICIT | 40,000 | 40,000 | - | |
| 19009990 | new | LIBRARY CONTINGENCY | 25,000 | 25,000 | - | |
| 19009990 | new | MARB EXP. | 250,000 | 250,000 | - | |
| 19009990 | 56999 | RESERVE FOR DEFICIT REDUCTION | 1,750,000 | 1,750,000 | - | |
| 19009990 | 56999 | REVERSE-RESERVE FOR DEFICIT REDUCTION | - | (1,750,000) | (1,750,000) | E |
| | 51new | FINANCIAL POSITIONS | - | - | - | |
| | | CAPITAL NONRECURRING | - | - | - | |
| | | ADVANCE FUNDING OPEB TRUST | - | - | - | |
| 19009990 | | CONTINGENCY EXPENSES | <u>2,587,041</u> | <u>1,034,073</u> | (1,552,968) | |
| | | ADMINISTRATIVE EFFICIENCY SAVINGS | - | (822,057) | (822,057) | F |
| | | ADMINISTRATIVE EFFICIENCY COSTS | - | 305,514 | 305,514 | G |
| | | City | 74,342,780 | 72,463,992 | (1,878,788) | |
| | | Education | 89,960,421 | 89,960,421 | | |
| | | Total Expenditures | <u>164,303,201</u> | <u>162,424,413</u> | | |

- A To reconcile City health expenses to Segal Consulting's Report
- B Bond expense related to proposed CIP debt not included in original plan.
- C This amount is now included in health insurance costs which agree to Segal Consulting's Report (tickmark A).
- D This amount represents the 3% margin recommended in the Segal Consulting's Report.
- E Reserve for deficit reduction will be presented separately from the City's expenses.
- F This amount represents administrative efficiency savings.
- G This amount represents the cost of implementing those efficiencies.

General Fund Revenue Changes

| DESCRIPTION | | CWH Original | Current | \$ Variance | TM |
|--|--|-------------------|-------------------|-------------|----|
| | | FY19 | FY19 | | |
| | | Plan | Plan (9-21-2018) | | |
| CURRENT PROPERTY TAX LEVY | | | | | |
| 10124041-41100 | current property tax levy - MV | 9,490,926 | 9,490,926 | - | |
| 10124041-41100 | current property tax levy - R/E, PP | 84,969,780 | 84,969,780 | - | |
| | Subtotal | 94,460,706 | 94,460,706 | - | |
| NON CURRENT TAXES | | | | | |
| 10124041-41101 | motor vehicle supp. pa 76-338 | 1,200,000 | 1,200,000 | - | |
| 10124041-41200 | prior years tax lien levy | 400,000 | 400,000 | - | |
| 10124041-41210 | prior years tax lien sale | - | - | - | |
| 10124041-41300 | suspense tax | 100,000 | 100,000 | - | |
| 10124041new acct. | Pers. Prop. Tax Audits | 100,000 | 100,000 | - | |
| 10124041-41660 | non-cur.per.prop. taxes | - | - | - | |
| | Subtotal | 1,800,000 | 1,800,000 | - | |
| INTEREST & LIEN FEES | | | | | |
| 10124041-41610 | current property tax interest | 450,000 | 450,000 | - | |
| 10124041-41620 | prior years tax interest levy | 210,000 | 210,000 | - | |
| 10124041-41630 | suspense interest tax | 105,000 | 105,000 | - | |
| | Subtotal | 765,000 | 765,000 | - | |
| LICENSES & PERMITS | | | | | |
| 10112542-42150 | animal licenses | 13,000 | 13,000 | - | |
| 10112542-42160 | marriage licenses | 3,000 | 3,000 | - | |
| 10112542-42170 | sporting licenses | 200 | 200 | - | |
| 10119042-42210 | building permits | 1,225,000 | 1,225,000 | - | |
| 10119042-42220 | electrical permits | 160,000 | 160,000 | - | |
| 10119042-42230 | excavation permits | 7,000 | 7,000 | - | |
| 10119042-42240 | plumbing & heating permits | 210,000 | 210,000 | - | |
| 10119042-42250 | zoning permits | 87,000 | 87,000 | - | |
| 10131042-42110 | alcoholic beverage licenses | 150 | 150 | - | |
| 10131042-42130 | police license & protect. permits | 20,000 | 20,000 | - | |
| 10132042-42910 | city clerk fees collected | 7,100 | 7,100 | - | |
| 10132042-42920 | dog pound releases | 2,000 | 2,000 | - | |
| 10153042-42120 | health licenses & rest. permits | 80,000 | 80,000 | - | |
| | Subtotal | 1,814,450 | 1,814,450 | - | |
| FINES, FORFEITS & PENALTIES | | | | | |
| 10131043-43100 | parking tags | 125,000 | 125,000 | - | |
| 10124043-43200 | tax fines penalties | 25,000 | 25,000 | - | |
| | Subtotal | 150,000 | 150,000 | - | |
| USE OF MONEY/PROPERTY | | | | | |
| 10120044-44100 | from invest. general fund | 55,000 | 55,000 | - | |
| 10120044-44200 | rents, concessions & royalties | - | - | - | |
| 10120044-44210 | rents from city facilities | 25,000 | 25,000 | - | |
| | Subtotal | 80,000 | 80,000 | - | |
| FROM OTHER AGENCIES | | | | | |
| 10119045-45130 | fema | - | - | - | |
| 10119045-New Acct | MARB- New | 8,000,000 | - | (8,000,000) | A |
| 10120045-45211 | educational cost sharing (ECS) | 45,140,487 | 45,140,487 | - | |
| 10120045-45212 | transport. grants public & private | - | - | - | |
| 10120045-45213 | special aid handicapped | - | - | - | |
| 10120045-45214 | Special Education Grant | - | - | - | |
| 10120045-45215 | school build. construction | - | - | - | |
| 10120045-45219 | health/welfare parochial school | 60,000 | 60,000 | - | |
| 10120045-45231 | pilot -state, colleges & hosp. | 5,527,988 | 5,527,988 | - | |
| 10120045-45233 | prop tax relief manuf. | 147,516 | 147,516 | - | |
| 10120045-45234 | elderly/disability property tax relief | - | - | - | |
| 10120045-45235 | mashantuc. pequot st.prop. | 807,097 | 807,097 | - | |
| 10120045-45236 | prop.tax relief-total disability | 5,370 | 5,370 | - | |
| 10120045-45237 | pilot -state, owned prop. | 181,198 | 181,198 | - | |
| 10120045-45238 | prop.tax relief veterans reimburse. | 118,373 | 118,373 | - | |
| 10120045-45243 | boat grant pilot-vessels | - | - | - | |
| 10120045-45246 | prop.tax relief hotel tax | - | - | - | |
| 10120045-45248 | town road aid | 617,602 | 617,602 | - | |
| 10120045-45271 | state task force reimb.- police | - | - | - | |

General Fund Revenue Changes

| DESCRIPTION | | CWH Original | Current | \$ Variance | TM |
|-----------------------------------|-------------------------------------|--------------------|--------------------|--------------------|----|
| | | FY19 | FY19 | | |
| | | Plan | Plan (9-21-2018) | | |
| 10120045-45290 | state miscellaneous grants | 122,000 | 122,000 | - | |
| 10120045-45247 | mrsa select pilot | - | - | - | |
| 10120045-45240 | mrsa sales tax sharing | - | - | - | |
| 10120045-45249 | mrsa motor vehicle | - | - | - | |
| 10120045-45869 | locip reve | - | - | - | |
| | Subtotal | 60,727,631 | 52,727,631 | (8,000,000) | |
| CHARGES - CURRENT SERVICES | | | | | |
| 10112546-46940 | record legal instruments fee | 625,000 | 625,000 | - | |
| 10131046-46710 | police charges- pub.safety | 15,000 | 15,000 | - | |
| 10120046-46920 | sundry other misc. | 150 | 150 | - | |
| 10120046-46950 | misc. public works/sewer-orange | 37,059 | 37,059 | - | |
| 10120046-46952 | misc. gen. govt. - all other | 90,000 | 90,000 | - | |
| 10170046-46955 | misc. schools | - | - | - | |
| 10120046-46956 | misc. parks & recreation | 340,000 | 340,000 | - | |
| 10131046-46720 | police charges- pd extra | - | - | - | |
| 10140046-46953 | public works - ail other | 2,000 | 2,000 | - | |
| 10153046-46930 | vaccines health flu fees | - | - | - | |
| 10154046-46954 | misc. welfare - all other | - | - | - | |
| | Subtotal | 1,109,209 | 1,109,209 | - | |
| OTHER REVENUES | | | | | |
| 10120045-45310 | telephone access | 117,044 | 117,044 | - | |
| 10120045-45340 | SCCRWA pilot NH water | 296,330 | 296,330 | - | |
| 10120047-43300 | park. Meter | 20,000 | 20,000 | - | |
| 10120047-47200 | sale of property & fixed assets | - | - | - | |
| 10120047-47350 | pilot housing authority | 141,000 | 141,000 | - | |
| 10120047-47355 | housing authority 3yr. Suppl. | - | - | - | |
| 10120047-47360 | sewer collection fee exp. | 48,397 | 48,397 | - | |
| 10120047-47380 | insurance reimbursement | 20,000 | 20,000 | - | |
| 10120047-47800 | yale voluntary contribution | 422,651 | 422,651 | - | |
| 10120047-47805 | u.n.h. c.a.d. maint. contribution | - | - | - | |
| 10120047-47900 | miscellaneous revenues | 210,000 | 210,000 | - | |
| 10120047-47902 | prem. Incom | - | - | - | |
| 10120047-47903 | non recurr | - | - | - | |
| 10120047-47904 | quigley/yale parking | 40,000 | 40,000 | - | |
| 10120047-47905 | b.o.e.police reimb | - | - | - | |
| 10120047-47906 | thom. school v.a. parking | - | - | - | |
| 10130047-47310 | fire dist. share of ERS & ERS grant | 804,083 | 804,083 | - | |
| 10130047-47320 | police dept.share of ERS | - | - | - | |
| 10145047-47340 | organic recycl. compost | 13,000 | 13,000 | - | |
| | Subtotal | 2,132,505 | 2,132,505 | - | |
| OTHER FIN. SOURCES | | | | | |
| 10120048-48100 | operating transfers in | - | - | - | |
| 10120048-48300 | residual equity trans in | 200,000 | 200,000 | - | |
| 10120048-48400 | contribution from fund balance | - | - | - | |
| 10120048-48500 | contribution from sewer fund | 1,063,700 | 1,063,700 | - | |
| 10121054-54390 | operating transfers | - | - | - | |
| | Subtotal | 1,263,700 | 1,263,700 | - | |
| | Grand Total | 164,303,201 | 156,303,201 | (8,000,000) | |

A This revenue will be presented seperately from the City's normal revenues.

Allingtown Fire Total Revenue and Expense Changes

| | | CWH Original FY19 Plan | Current FY19 Plan (9-21-2018) | \$ Variance | TM |
|-------|---|------------------------------|-------------------------------------|-------------|----|
| 47600 | DONATIONS (UNH) | 100,000 | 100,000 | - | |
| 45231 | STATE OF CT - PILOT PAYMENT-MUNI TRANSITION | 120,170 | 120,170 | - | |
| 45340 | RWA PILOT DIRECT PAYMENT | 54,234 | 54,234 | - | |
| | FEMA GRANT | - | - | - | |
| | CDA GRANT | - | - | - | |
| 47050 | BUNDLE BILLING | 10,000 | 10,000 | - | |
| 44220 | INSURANCE RECOVERY | 7,000 | 7,000 | - | |
| 47060 | TRANSPORT FEES | 8,000 | 14,000 | 6,000 | A |
| 44220 | INSURANCE REIMBURSEMENT | - | - | - | |
| | WORKMEN'S COMPENSATION REIMBURSEMENT | - | - | - | |
| 42900 | PERMITS, PLAN REVIEWS & INSPECTION FEES | 65,000 | 65,000 | - | |
| 47900 | EQUIPMENT SALE | - | - | - | |
| 46720 | SPS REIMBURSEMENTS | 15,000 | 15,000 | - | |
| | PENSION DISBURSEMENT | - | - | - | |
| 47900 | VOLUNTEER HOUSING | 1,600 | 1,600 | - | |
| | NON TAX INCOME | 381,004 | 387,004 | 6,000 | |
| | | | | - | |
| 41100 | TAX COLLECTIONS | 6,448,846 | 6,883,362 | 434,516 | B |
| 41200 | BACK TAXES | 100,000 | 120,000 | 20,000 | A |
| | TAX INCOME | 6,548,846 | 7,003,362 | 454,516 | |
| | | | | - | |
| | NON-TAX INCOME | 381,004 | 387,004 | 6,000 | |
| | TAX INCOME | 6,548,846 | 7,003,362 | 454,516 | |
| | TOTAL INCOME | 6,929,850 | 7,390,366 | 460,516 | |
| | | | | - | |
| | PERSONNEL EXPENSES | | | | |
| 51000 | MANAGEMENT SALARIES | 259,538 | 259,538 | - | |
| 51000 | FIREFIGHTERS SALARIES | 1,344,973 | 1,344,973 | - | |
| 51000 | HOLIDAY PAY | 122,659 | 122,659 | - | |
| 51000 | SHIFT COVERAGE (VAC/SICK/INJURY) | 450,000 | 450,000 | - | |
| 51000 | SPS JOBS | 15,000 | 15,000 | - | |
| 51000 | EMPLOYEE TERMINATION PAY (SICK DAY PAY) | 160,000 | 160,000 | - | |
| 52780 | UNIFORMS | 16,000 | 16,000 | - | |
| 54120 | LIFE INSURANCE | 14,000 | 14,000 | - | |
| 54140 | PENSION PLAN (DISTRICT'S SHARE) | 150,773 | 150,773 | - | |
| 54140 | PENSION PLAN (RETIRES BENEFIT) | 1,871,443 | 1,871,443 | - | |
| 54180 | HEART & HYPERTENSION | 70,000 | 70,000 | - | |
| 54190 | WORKMAN'S COMP. INSURANCE | 150,000 | 150,000 | - | |
| 54770 | MEDICAL PLAN (BC/BS, DENTAL) | 1,040,000 | 1,494,656 | 454,656 | C |
| 54770 | SUPPLEMENTAL INSURANCE (CARVE OUT PLAN) | 100,000 | - | (100,000) | D |
| 56180 | PARAMEDIC - EMT CERTIFICATION | 105,000 | 105,000 | - | |
| | ADDITIONAL PENSION FUNDING | - | 152,409 | 152,409 | E |
| | SELF-FUNDED CLAIM MARGIN (3%) | - | 44,840 | 44,840 | F |
| | SUBTOTAL | 5,869,386 | 6,421,291 | 551,905 | |
| | | | | - | |
| | MAINTENANCE & EQUIPMENT | | | | |
| 52150 | CAPITAL IMPROVEMENT FUND | 10,000 | 10,000 | - | |
| 52530 | BUILDING MAINTENANCE | 10,000 | 10,000 | - | |
| 52580 | EQUIPMENT PURCHASE/MAINTENANCE | 27,000 | 27,000 | - | |
| 53250 | GEAR AND BATTERY REPLACEMENT | 7,000 | 7,000 | - | |
| 53250 | LIFE PAK 15/LUCAS TOOL | 5,000 | 5,000 | - | |
| 55630 | RADIO | 4,000 | 4,000 | - | |
| 56990 | HYDRANTS | 12,000 | 12,000 | - | |
| 55220 | CAPITAL IMPROVEMENTS | 81,000 | 81,000 | - | |

Allingtown Fire Total Revenue and Expense Changes

| | | CWH Original FY19 Plan | Current FY19 Plan (9-21-2018) | \$ Variance | TM |
|-----------------------------|----------------------------|------------------------------|-------------------------------------|-------------|----|
| SUBTOTAL | | 156,000 | 156,000 | - | |
| ADMINISTRATION | | | | | |
| 52330 | TRAINING EXPENSES | 25,000 | 25,000 | - | |
| 52360 | CHIEF OFFICERS EXPENSE | 1,000 | 1,000 | - | |
| 52360 | FIRE MARSHAL OFFICE | 8,000 | 8,000 | - | |
| 52420 | AUDITOR | 7,500 | 7,500 | - | |
| 52420 | ACTUARIAL | 3,000 | 3,000 | - | |
| 52420 | OPM MEDICAL AUDIT | 1,000 | 1,000 | - | |
| 52420 | ATTORNEY LITIGATION | 1,000 | 1,000 | - | |
| 54130 | SOCIAL SECURITY & MEDICARE | 60,000 | 60,000 | - | |
| SUB TOTAL | | 106,500 | 106,500 | - | |
| FIXED EXPENSES | | | | | |
| 52100 | HEATING (S.C.G.C.) | 11,000 | 11,000 | - | |
| 52110 | U.I. | 19,000 | 19,000 | - | |
| 52130 | RWA (FIRE FLOWS) | 171,000 | 171,000 | - | |
| 52130 | RWA (DOMESTIC) | 1,400 | 1,400 | - | |
| 52150 | TELEPHONE | 13,000 | 13,000 | - | |
| 52150 | EMER. REPORTING SYSTEM | 268,742 | 268,742 | - | |
| 52820 | MEDICAL TESTING | 12,000 | 12,000 | - | |
| 53110 | OFFICE SUPPLIES | 6,000 | 6,000 | - | |
| 53210 | GASOLINE & DIESEL | 18,000 | 18,000 | - | |
| 53440 | MEDICAL EQUIPMENT | 18,000 | 18,000 | - | |
| 54032 | LIABILITY INSURANCE | 41,522 | 41,522 | - | |
| 55160 | COMPUTERS | 10,300 | 10,300 | - | |
| 56010 | CONTIGENCY | 50,000 | 50,000 | - | |
| 56999 | DEFICIT REDUCTION | 150,000 | 150,000 | - | |
| 55160 | FIREHOUSE SOFTWARE | 8,000 | 8,000 | - | |
| 56999 | DEFICIT REDUCTION | - | (150,000) | (150,000) | G |
| SUB TOTAL | | 797,964 | 647,964 | (150,000) | |
| Grand Total Expenses | | <u>6,929,850</u> | <u>7,331,755</u> | | |

A This amount is increased based on revised projection.

B Increase as a result of a projected billing for supplementary mill rate of 0.94.

C To reconcile health expenses to Segal Consulting's Report.

D This amount is now included in health insurance costs which agree to Segal Consulting's Report (TM C).

E This amount represents the required pension contribution funding shortfall based on the actuarial report.

F This amount represents the 3% margin recommended in the Segal Consulting's Report.

G Reserve for deficit reduction will be presented separately from Allingtown's expenses.

WPCA Total Revenue & Expense Changes

| ACCOUNT# | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|---------------------------------|-------------------|--------------------------|-------------|----|
| | | FY19 Plan | FY19 Plan (9-21-2018) | | |
| 46610 | SEWER USE FEE REVENUE | 11,097,768 | 11,097,768 | - | |
| 46620 | PRIOR YEAR LEVY | 50,000 | 50,000 | - | |
| 46630 | INTEREST, LIENS-CURRENT | 30,000 | 30,000 | - | |
| 46640 | INTEREST, LIENS, DELINQUENT | 18,000 | 18,000 | - | |
| 46670 | ORANGE SHARE SERV CHG. | 375,000 | 375,000 | - | |
| 47675 | ORANGE CWF | 156,425 | 156,425 | - | |
| 47680 | NITRO | 70,000 | 70,000 | - | |
| 47900 | MISCELLANEOUS | - | - | - | |
| | TOTAL income | <u>11,797,193</u> | <u>11,797,193</u> | | |
| EXPENSES | | | | | |
| 51000 | REGULAR WAGES | 116,233 | 116,233 | - | |
| 51050 | SEWER BOARD CLERK | 1,500 | 1,500 | - | |
| 52360 | BUSINESS EXPENSE | 12,000 | 12,000 | - | |
| 52420 | FINANCIAL SERVICES | 55,166 | 55,166 | - | |
| 52440 | ENGINEERING SERVICES | 400,000 | 400,000 | - | |
| 52580 | EQUIPMENT MAINT. | 220,000 | 220,000 | - | |
| 52750 | STATE PERMIT | 7,000 | 7,000 | - | |
| 54100 | FRINGE BENEFITS | 15,318 | 15,318 | - | |
| 54640 | CWF - DEBT SERV. - GF | 716,701 | 716,701 | - | |
| 55710 | CAPITAL IMPROV.-PLANT | 400,000 | 400,000 | - | |
| 55720 | CAP. IMPROV-COLLECTION | 500,000 | 500,000 | - | |
| 55740 | CHEMICAL FEED (ORPS) | 40,000 | 40,000 | - | |
| 55745 | NITROGEN CREDITS | - | - | - | |
| 55747 | NITROGEN CHEMICAL | 120,000 | 120,000 | - | |
| 55749 | CLEAN WATER FUND (DEBT SERVICE) | 1,797,987 | 1,797,987 | - | |
| | Clean Water Fund New Issues | | - | - | |
| 56010 | CONTINGENCY (BUDGET RESERVE) | 450,000 | 450,000 | - | |
| 56990 | ODER CONTROL DEBT SERV. | 525,000 | 525,000 | - | |
| | TOTAL | <u>5,376,905</u> | <u>5,376,905</u> | - | |
| 51000 | REG. WAGES | 1,767,135 | 1,767,135 | - | |
| 51500 | OVERTIME | 486,153 | 486,153 | - | |
| 52100 | GAS HEAT | 65,000 | 65,000 | - | |
| 52105 | GASES | 10,000 | 10,000 | - | |
| 52110 | ELECTRICITY | 1,200,000 | 1,200,000 | - | |
| 52130 | WATER | 180,000 | 180,000 | - | |
| 52150 | TELEPHONE | 12,000 | 12,000 | - | |
| 52510 | MAINT. SERV. | 80,000 | 80,000 | - | |
| 52540 | M.V. MAINT. | 35,000 | 35,000 | - | |
| 52650 | OTHER RENT | 5,000 | 5,000 | - | |
| 52770 | OTHER SERV. | 200,000 | 200,000 | - | |
| 52910 | TRSH. PICKUP | 15,000 | 15,000 | - | |
| 53000 | SUPP & MAT. | 200,000 | 200,000 | - | |
| | NEW RESIDUAL-SLUDGE DISPOSAL | - | - | - | |
| 53200 | HEAT OIL | 600,000 | 600,000 | - | |
| 53210 | AUTO FUEL | 25,000 | 25,000 | - | |
| 53250 | MISC EQUIP | 50,000 | 50,000 | - | |

WPCA Total Revenue & Expense Changes

| ACCOUNT# | DESCRIPTION | CWH Original | Current | \$ Variance | TM |
|----------|-------------------------------|-------------------|--------------------------|-------------|----|
| | | FY19 Plan | FY19 Plan (9-21-2018) | | |
| 53430 | JANTRL SUPPL | 15,000 | 15,000 | - | |
| 53435 | CHEMICALS | 135,000 | 135,000 | - | |
| 53445 | SAFTY SUPPL | 10,000 | 10,000 | - | |
| 53450 | LAB SUPPL | 60,000 | 60,000 | - | |
| 53460 | CLOTH & UNIF | 35,000 | 35,000 | - | |
| 54100 | FRINGE BEN | 650,000 | 438,130 | (211,870) | A |
| 54130 | FICA | 160,000 | 160,000 | - | |
| 54232 | GEN. LIABIL. | 200,000 | 200,000 | - | |
| 54735 | WORKER'S COMPENSATION | 50,000 | 50,000 | - | |
| 55747 | NITROGEN CHEM. | - | - | - | |
| 56215 | OUTSIDE SVCS | 175,000 | 175,000 | - | |
| | SELF-FUNDED CLAIM MARGIN (3%) | - | 13,144 | 13,144 | B |
| | CONTINGENCY | - | 198,726 | 198,726 | C |
| | TOTAL | <u>6,420,288</u> | <u>6,420,288</u> | - | |
| | TOTAL EXPENSE | <u>11,797,193</u> | <u>11,797,193</u> | | |

A To reconcile health expenses to Segal Consulting's Report.

B This amount represents the 3% margin recommended in the Segal Consulting's Report.

C Contingent saving resulting from the adjustment to reconcile health expense to Segal's Report.

City of West Haven
Five Year Financial Plan (FY2019-FY2023)
September 21, 2018

DRAFT

City of West Haven-Five Year Plan

Table of Contents

| | |
|--|---------|
| West Haven General Fund Analysis | Page 3 |
| West Haven General Fund Detail Tables | Page 11 |
| West Haven Allingtown Fire Analysis | Page 27 |
| West Haven Allingtown Fire Detail Tables | Page 28 |
| West Haven WPCA Analysis | Page 35 |
| West Haven WPCA Detail Tables | Page 36 |
| Debt Schedules & Reconciliation | Page 41 |
| Mill Rate Analysis | Page 45 |
| Discussion of Independent Fire Districts | Page 46 |

DRAFT

The primary purpose of this forecast is to present a prospective view of the City's General Fund revenue and expenditure levels during the next five fiscal years (2019 through 2023) and to fulfill our statutory requirement to provide a balanced five year plan. It is important to note that current services budget development for FY2019 has been developed by the Mayor and approved by the City Council; it is awaiting approval by the MARB.

Assumptions and Commentary for the Revenue Forecast:

Current Tax revenue projection for the fiscal year 2019-2023 budget contains the following assumptions:

- Mill rate of \$37.00 (includes \$0.15 for Capital and Non-recurring expenditures) for Motor Vehicles for all 5 fiscal years. ^A
- Mill rate for real estate and personal property beginning at \$36.26 (includes \$0.15 for Capital and Non-recurring expenditures) in 2019 and increasing to \$39.99 by fiscal year 2023. ^B
- Grand List growth for real estate and personal property of 0.31% from 2019 to 2020, 0.06% from 2020 to 2021, 4.06% from 2021 to 2022, and 0.06% from 2022 to 2023. This is based on estimates made by the City Assessor and includes commercial projects that are completed and those that will be started in 2019 and completed during the next five fiscal years. It also includes the decennial revaluation, which is estimated at 4% based upon results of prior revaluations as well as recent experienced economic activity in the City. Two of the commercial projects were granted tax abatements which are calculated into the increases in the grand list. ^C
- Tax collection rate of 98.40% of the tax levy is based on historical tax collection rate. ^D
- Tax abatements will be negotiated on a case by case basis.
- This five year plan does not include any incremental tax revenues associated with the Havens project as the ultimate timing of its completion is uncertain. However, preliminary estimates of property taxes (net of abatements) to be collected range from \$500 thousand to \$1.6 million annually.

Non-Current Tax revenues are based on prior years' experience and adjusted for future expected fluctuations. The City is also engaging a consultant to assist it in maximizing collection of past due personal property tax. The estimates for these personal property tax audit collections are based on historical experience that the tax auditor has achieved with similar localities. The City has also engaged a consultant to assist the City in collecting past due amounts on Motor Vehicle taxes.

Interest & Lien Fees revenues are based on historical rates of collection of interest on past due taxes with a projected increase of 3% annually. This is consistent with our expectation that the City will maintain its historical 98.4% tax collection rate. ^D

Licenses and Permits revenues, primarily comprised of building and construction related permits, reflects an increase over FY2018 budgeted amounts in fiscal 2019 with a slight decline forecast for the remaining years as we expect building activity to slow down marginally. All other license and permit revenues are expected to increase 3% annually.

Fines, Forfeits and Penalties, primarily comprised of parking tag revenue, are expected to increase over FY 2018 budgeted numbers in the FY2019 forecast and then increase again in FY2020, with 3% annual increase thereafter. The City has installed new parking meters at public beaches in the past year; the City has also increased parking enforcement.

Use of Money and Property revenue is expected to increase as the City's financial situation is stabilized and it is able to earn interest on its deposits. The City has also increased fees associated with renting its public facilities.

Other Agency Revenue consists of revenues from federal and state sources. The educational cost sharing (ECS) is expected to increase 0.8% annually consistent with the related cost. The remaining revenues are expected to remain flat over the 5 years consistent with prior audited amounts, or increase 3% annually. These amounts do not include any revenues to be provided by the MARB, which revenue is presented separately from Other Agency Revenue.

Charges- Current Services revenues are consistent with prior audited amounts, and expected to increase 3% annually over the 5 years.

Other Revenues are consistent with prior audited amounts, and expected to remain relatively flat or increase 3% annually over the 5 years.

Other Financial Sources revenues predominantly represent transfers from the sewer fund to cover debt service on general obligation debt carried by the City which is associated with sewer fund assets previously acquired. Future general obligation debt offerings benefiting the sewer fund will be accounted for directly in the sewer fund and will not be reflected in the City's general fund.

Assumptions and Commentary for the Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to remain flat for FY2019 through FY2021 as the City has implemented pay increase freezes with collective bargaining units that are out of contract. While the City does not currently anticipate increasing wages in FY2022 and FY2023, this plan includes a contingency expense for a 1% and 2% increase in wages, respectively. The plan also includes an addition of two FTEs for financial positions starting FY2020.

Non-Payroll Expenses

The plan utilizes the Federal Reserve Bank's inflation expectations model in allowing for expected increases in general non-payroll related expenses. This rate approximates 2% each year during the five year plan.

Defined Benefit Pensions

The city currently has 2 defined benefit pension plans, the Police Department Pension and the Allingtown Fire Department Pension. The Police Department Pension Plan contributions are based on an actuarial study performed. Contributions to the Police Plan represent 100% of the contributions currently recommended by the actuary. The Allingtown Fire Department Pension contributions represent the City's share of the pension costs. Contributions to the Fire Plan represent 100% of the contributions recommended by the actuary in a separate valuation.

Defined Contribution Pensions

City Pension Plan contributions represent 5% of employee pay and is fully funded. After 2009, all new Police hires have been included in the Defined Contribution Plan and all Allingtown Fire employees have been included since 2013.

Health and Other Post-Employment Benefits (OPEB)

The City of West Haven is self-insured for its employee and retiree health care claims. For fiscal year 2019, the City's budgeted health insurance costs are based on Segal Consulting's analysis of budget projections including a 3% self-fund claims margin. These costs are projected to increase by 8.4% annually from fiscal year 2019 through 2023. The City has been engaging its health provider partners to identify areas where the City may be able to achieve additional savings moving forward. ^E

Education

The City's education contribution to the West Haven Public Schools is projected to increase yearly from 2019 through 2023 by 0.8% a year and is based upon expected budget growth provided by the Public Schools. Because the City's public schools are classified as an "alliance district", any increases in the education cost sharing grant will go directly to the Board of Education budget. Therefore the city is not the public school's sole funding source.^F

West Haven Public Library

The West Haven Public Library is a legally separate entity that receives funding from the City. The plan includes a 2.0% decrease year over year from FY2019 through FY2023 in library funding as the library is also creating a 5 year plan which eliminates certain expenses in order to reduce its reliance on City funding. The plan put forth by the city also includes a \$25 thousand contingency for the library in 2019 which is likely to be realized when the library issues their funding requests.^G

Debt Service

Debt Service principal and interest payments for FY2019 through FY2023 includes amounts outstanding as of the beginning of FY 2019 as well as debt service associated with capital debt offerings for fiscal years 2019 (\$8.6M), 2020 (\$4.2M), 2021 (\$3.2M), 2022 (\$2.7M), and 2023 (\$2.7M). Certain Debt Service principal and interest payments also include Water Pollution Control debt that is included in the City's general obligation bonds as of the beginning of fiscal year 2019 through 2023. A transfer from Water Pollution Control to the City for its share of the debt service is included in revenues for each of the five years.^H

Operational Efficiencies and Cost Savings Initiatives

The City has engaged or intends to engage consultants to assist it in identifying certain operational efficiencies and cost savings as follows:

- A consulting firm has been engaged to assess the City's effective use of its IT system, Munis. The consultant will identify all modules the City currently is contracted to use, will assess the effective use, make recommendations and assist in training City employees to use the system more effectively.
- A consultant has been engaged to assess the City's benefits administration process, including reconciling census data to billing records.
- A consultant has been engaged to identify potential cost savings in the City's workers compensation and heart and hypertension coverages.
- As previously mentioned, the City has engaged consultants to maximize delinquent personal property tax and motor vehicle tax collection.

Additionally, the City is considering exploring shared service agreements with the Board of Education related to certain administrative functions common at both the City and the Board of Education (payroll, procurement, IT, etc.).

The projected efficiency savings are predicated on an assumption that the City will be able to cut the total expenditures net of cost nominally in 2019, and then in FY2020-2023 the city will be able to cut 1% of total expenditures at a cost of 25% of those total savings.

Building Fund Balance Reserves

The City understands the importance of building fund reserves in order to weather tough economic times. Through this plan, the City is building a fund balance of slightly over 5% of total expenditures by FY2023. The City feels that they will have made reasonable progress through this plan and will be in a strong position to continue building the appropriate fund balances far into the future.

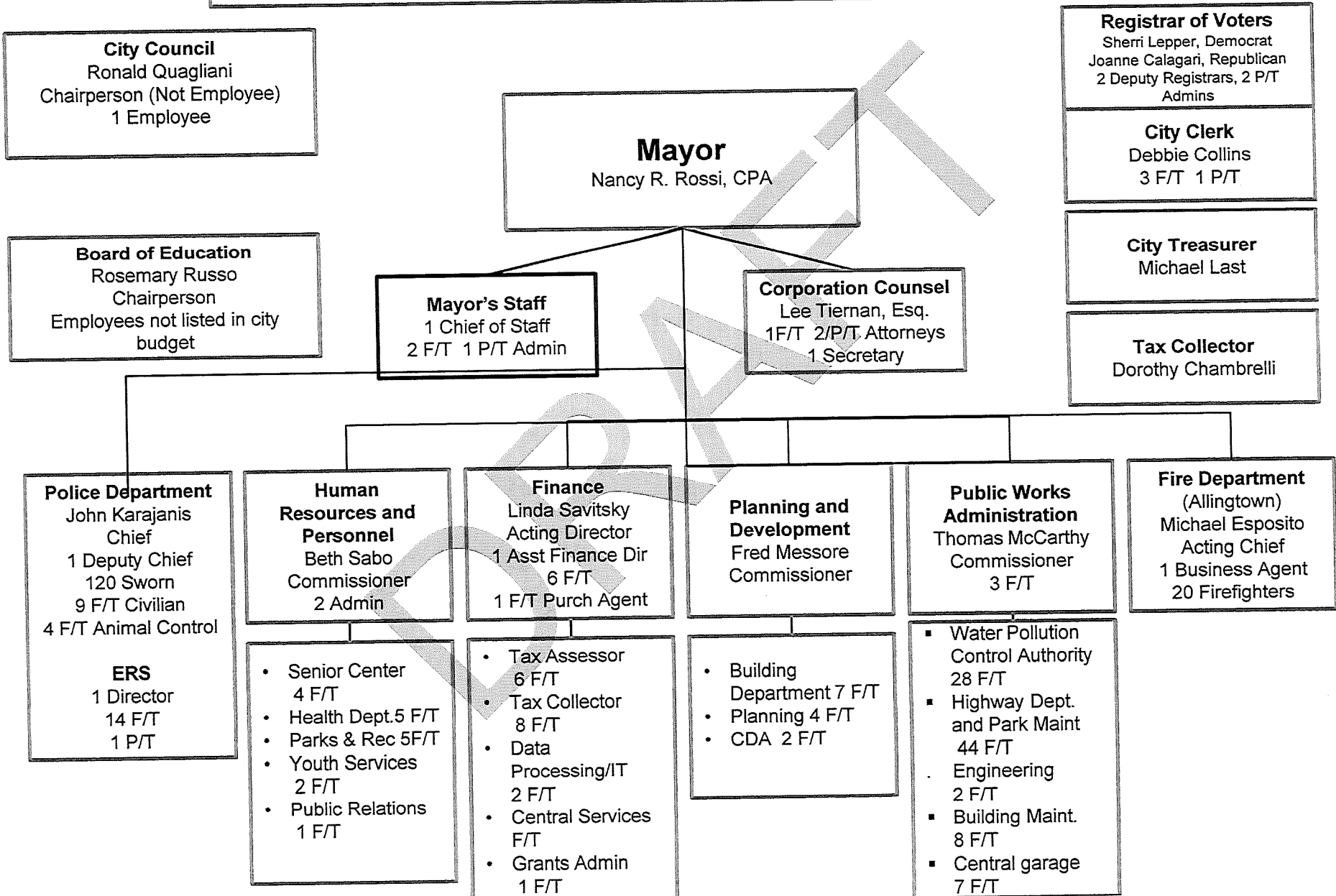
Additional Expense Reductions for FY2019

The City has executed certain personnel actions, eliminated certain budgeted FTEs, or planned for operational efficiencies or negotiated more favorable contract terms as follows:

- A \$28k savings in the Mayor's department by eliminating 2 part-time positions.
- An 8% savings (\$177k) in Corporation Counsel Department through the elimination of positions and reassignment of the hours in part-time positions.
- \$14k in savings in telephone administration through savings from changing carriers
- \$16k in savings with the registrar of voters by reducing part time hours and decreasing certain hourly wage rates.
- \$55k in savings in Planning & Development Administration through the elimination of certain discretionary projects which were incurred in prior years that will not be incurred in the future.
- \$124k in savings in the Comptroller Department as previous budgeted positions that have remained vacant are eliminated.
- \$51k savings in the Purchasing / Risk Management Department by eliminating a vacant position. This savings is partially offset by a 5% increase in the annual maintenance contract costs as well as a one-time \$15k expenditure for Microsoft site licenses.
- \$71k savings in the Information & Technology Data Processing Department through elimination of a full-time position.
- \$26k savings in Central Services primarily through efficient reductions in postage and other supplies and equipment.
- \$39k reduction in the Emergency Reporting System through the elimination of one position.
- \$510k reduction to the Police Department Operations through the elimination of unfilled budgeted positions. There are also planned reductions of certain overtime costs.
- \$152k reduction in Police Department support department through the elimination of two civilian positions and a decrease in certain supplies expenses.
- \$24k reduction in Animal Control through a reduction of part-time wages.
- \$24k reduction in Engineering through a reduction in hours.
- \$44k reduction in Vehicle Maintenance Department primarily through reduced costs on auto fuel and fluids.
- \$180k reduction in Solid Waste Department based on increased efficiency.
- \$196k decrease in Building Maintenance Department due to positions eliminated and utilities cost savings.
- \$146k reduction in Highways and Parks administration because of energy costs savings on street lighting after installation of LED lighting.
- \$45k savings in Human Resources Department through the elimination of community center attendant and a reduction in certain transit fees and charges.
- \$39k reduction in recreational services, primarily through a reduction of beach constable's time, a reduction in spec. activity instructor's time and reduction of subsidy to a youth association.
- \$20k reduction in the Health Department as the City identified certain wages that were eligible for utilization under grants and moved to the special revenue fund.
- \$75k reduction in Library support. If the library board submits a strategic plan in support of its next budgetary request, City Council will consider restoring \$25k of funding.
- \$95k savings in State Mandated Benefits. This is based on an expected decrease in worker's comp premium and heart & hyper comp.

Please see the Organizational Chart of the following page for a broader context of full time employees at the City.

City of West Haven Organizational Chart



Commentary for the Long Term Obligations of the City

The City's bonds are generally 20 years in length. Debt Service payments range from \$14.5 million to \$20.8 million annually through the five year plan. Those payments include existing outstanding debt plus planned future bonding of new capital projects. Anticipated new debt issuances for City capital projects range from \$2.7 million to \$8.6 million.^H

According to OPM's Municipal Fiscal Indicators, the City's bonded per capita of \$2,208 in fiscal year 2016 was 56th highest out of 169 municipalities and below the statewide average of \$2,480 per capita. It is important to note that a significant portion of the City's debt relates to its 2002 issuance of pension obligation bonds (POBs). These POBs will be fully paid off in 2022, which is the cause for the large drop-off in debt service in fiscal year 2022-23 shown above.

One of the pressing capital needs facing the City and its Sewer Fund is a consent decree entered into with the U.S. Environmental Protection Agency (EPA) to undertake sewer separation and other projects. Sewer projects, many of which are eligible for funding through the State's Clean Water Fund (CWF) loan program (for which interest rates are 2%), account for just over \$5 million of the City's \$8.754 million CIP for FY2017-18. The City has a seven-year program for sewer project estimated at \$47.7 million.

Proposed Actions/Considerations:

- The City will continue to work with its outside financial advisor to review potential bond structure options, including restructuring opportunities, related its existing and proposed debt.
- The City, will continue to analyze its short and long-term capital needs.

Police Pension Plan

The City provides a Police Pension Plan, a defined benefit plan, for those hired before November 1, 2009. The City's January 1, 2016 actuarial valuation indicated that the number of active members (current employees) decreased from 100 in 2014 to 87 in 2016, while the number of retired employees increased from 142 to 151 during this time period. This trend has and will continue, with an increasing proportion of this closed plan's members receiving benefits.

In September 2002, the City issued pension obligation bonds for this plan, which brought the funding ratio to 100 percent. The City's funding ratio has dropped through the years based on not making the full actuarial determined contributions in a number of years and not meeting certain actuarial assumptions.

The Actuarially Determined Contribution (ADC) developed by actuaries to fund the plan includes both the normal cost for current service and the amortization of the unfunded liability. The City uses a Level Percent of Payroll method of amortization, which involves some backloading of the payments in the schedule. This results in an increasing payment schedule that will be reflected in the City's proposed Revised Five-Year Plan. The City's January 1, 2016 valuation projected that the ADC would rise from the current level of approximately \$1.9 million to almost \$3.5 million in 2023, peaking at almost \$3.9 million in fiscal year 2028. This assumes that the City contributes 100 percent of the ADC and that the plan meets its actuarial assumptions. Future actuarially determined contributions and funded status are reflected in the chart below:

| City of West Haven General Fund | | | | | | | | | |
|---|-------------------|---------------------------|----------------------------|--------------|-------------|------------------------|------------------------|-----------------|----------------|
| Long Range Forecast - City Pays 100% of Actuarially Determined Contribution | | | | | | | | | |
| Valuation Date | Accrued Liability | Actuarial Value of Assets | Unfunded Accrued Liability | Funded Ratio | Fiscal Year | Employer Contributions | Employee Contributions | Benefit Payment | Net Cash Flows |
| 1/1/2018 | 134,535,000 | 119,558,000 | 14,977,000 | 88.90% | 2019 | 2,414,000 | 544,000 | (8,398,000) | (5,440,000) |
| 1/1/2019 | 137,278,000 | 119,473,000 | 17,805,000 | 87.00% | 2020 | 2,936,000 | 551,000 | (8,586,000) | (5,099,000) |
| 1/1/2020 | 140,170,000 | 120,411,000 | 19,759,000 | 85.90% | 2021 | 3,334,000 | 539,000 | (8,898,000) | (5,025,000) |
| 1/1/2021 | 143,117,000 | 124,004,000 | 19,113,000 | 86.60% | 2022 | 3,432,000 | 521,000 | (9,272,000) | (5,319,000) |
| 1/1/2022 | 145,933,000 | 127,939,000 | 17,994,000 | 87.70% | 2023 | 3,467,000 | 509,000 | (9,583,000) | (5,607,000) |

As noted in the Assumptions and Commentary for the Expenditures Forecast, the City's budgeted contributions to the Police Plan 100% of the contributions currently recommended by the actuary. While the table above is obtained from the actuary report dated September 12, 2016 indicating 2019 employer contribution of \$2,414,000, this financial plan only incorporates an expected 2019 employer contribution of \$1,994,500 per the Milliman letter dated February 21, 2018.

Allingtown Fire Department Pension Plan

As of July 1, 2015, the Allingtown Fire Department Pension Plan, closed to new members as of July, 2013, had 49 retirees and beneficiaries collecting benefits and 22 active members. The Allingtown Plan has a total pension liability of \$29,183,167, as of June 30, 2017 (the most recent valuation available), with assets valued at \$6,498,293, resulting in a funding ratio of 22.27 percent. Future actuarially determined contributions and funded status are reflected in the chart below:

| Long Range Forecast- Allingtown Fire Pension | | | | | | | | | |
|--|-------------------|---------------------------|----------------------------|--------------|--------------------|--------------------|------------------------|------------------|----------------|
| Valuation Date | Accrued Liability | Actuarial Value of Assets | Unfunded Accrued Liability | Funded Ratio | Fiscal Year Ending | Town Contributions | Employee Contributions | Benefit Payments | Net Cash Flows |
| 7/1/2017 | 29,699,940 | 6,498,293 | 23,201,647 | 21.90% | 2019 | 2,174,625 | 146,661 | (1,667,935) | 653,351 |
| 7/1/2018 | 30,425,000 | 7,477,000 | 22,948,000 | 24.60% | 2020 | 2,251,000 | 147,000 | (1,700,000) | 698,000 |
| 7/1/2019 | 31,156,000 | 8,657,000 | 22,499,000 | 27.80% | 2021 | 2,322,000 | 148,000 | (1,730,000) | 740,000 |
| 7/1/2020 | 31,901,000 | 9,964,000 | 21,937,000 | 31.20% | 2022 | 2,395,000 | 132,000 | (1,883,000) | 644,000 |
| 7/1/2021 | 32,663,000 | 11,401,000 | 21,262,000 | 34.90% | 2023 | 2,435,000 | 122,000 | (1,954,000) | 603,000 |

Other Post Employment Liabilities (OPEB)

OPEB costs and liabilities largely relate to retiree health insurance benefits for pre- and post-65 retirees, but include other benefits such as life insurance. The City's OPEB unfunded liability as of June 30, 2017 was \$164,262,272. There are 1,479 total participants, of whom 901 are active, 420 are retired, 45 are beneficiaries, and 113 are spouses.

These benefits are largely determined through collective bargaining agreements for current employees and past agreements in the case of retirees, although the agreement under which some retired may tie certain premium sharing amounts and benefit designs to those for current employees.

Valuations are done for OPEB plans in a manner similar to those done for pension plans. The total accrued liability is estimated and an ADC, which includes both a normal cost and an amortization amount for the unfunded liability, is calculated. Like many local governments, currently West Haven does not prefund these benefits through employer and active employee contributions set aside in a trust fund. The City pays these benefits on a pay-as-you-go basis, with the City paying its share of the estimated premium and the retirees their share. This results, typically, in annual costs that grow based on health inflation and increases in the number of retirees. In the Five-Year Plan, the City has budgeted an annual contribution for advance funding in an OPEB trust of \$50 thousand in FY2020 and increases of \$25 thousand annually thereafter.

In addition to the above, the City also has an unfunded OPEB liability related to the Allingtown Fire Department, according to the July 1, 2015 valuation, of \$20,937,282. As of July 1, 2015 the plan had 71 members, including 22 active employees, 24 retired members and 25 spouses. Annual benefit payments for 2017 were just over \$700,000.

Active and retiree health insurance are budgeted in one line item in the City budget, with BOE health insurance costs contained in their budget. Health benefits for Sewer Fund and Allingtown Fire employees are included in those budgets. The Five-Year Plan assumes health insurance inflation of 8.4 percent per year. The City is also working, through collective bargaining, to make changes in retiree health plan eligibility, cost sharing and design for new hires and existing employees. The State's Office of Policy and Management, on behalf of the MARB, has also engaged Segal, an actuarial and employee benefits consulting firm, to take a comprehensive review of the City's health plan funding, procurement approaches and alternatives and related matters in regard to both active and retiree health plans.

Conclusion

As required, the City's plan projects a surplus in each of the five years as indicated in the table on the following page.

These surpluses noted on the following page will be achieved as the City continues to fully fund the Police Pension required contribution and on a path to begin to advance fund its OPEB contributions. Additionally, these surpluses will be achieved without MARB funding in the final plan year.

Actual results may differ from the estimates made in this plan. However we believe that the underlying estimates are reasonable based upon our prior experience and current economic conditions.

| CITY OF WEST HAVEN ANALYSIS OF FINAL SURPLUS/ DEFICIT | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| | FY19 | FY20 | FY21 | FY22 | FY23 |
| | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST |
| TOTAL REVENUE | 156,303,201 | 159,715,822 | 164,610,632 | 170,522,895 | 170,846,408 |
| TOTAL EXPENSES INCLUDING RESERVE FOR DEFICIT REDUCTION | 162,424,413 | 165,228,433 | 167,635,034 | 170,886,213 | 167,262,606 |
| SURPLUS/(DEFICIT) WITHOUT MARB FUNDING | (6,121,212) | (5,512,610) | (3,024,402) | (363,318) | 3,583,803 |
| OTHER REVENUES | | | | | |
| MARB REVENUE | 8,000,000 | 6,000,000 | 4,000,000 | 2,000,000 | - |
| FINAL SURPLUS/(DEFICIT) | 1,878,788 | 487,390 | 975,598 | 1,636,682 | 3,583,803 |

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| BEGINNING ACCUMULATED SURPLUS/(DEFICIT)* | (128,165) | 1,750,623 | 2,238,013 | 3,213,611 | 4,850,293 |
| ENDING ACCUMULATED SURPLUS/(DEFICIT) | 1,750,623 | 2,238,013 | 3,213,611 | 4,850,293 | 8,434,095 |

*Please see the following page for the calculation of the beginning fund balance for FY2019.

DRAFT

| |
|--|
| 2019 BEGINNING SURPLUS/ (DEFICIT) CALCULATION |
|--|

| | General Fund |
|---|--------------|
| {a} 2017 AUDITED FUND BALANCE DEFICIT | (18,138,674) |
| DEBT FINANCING | |
| {b} SERIES A ISSUED 11/21/17 | 16,135,000 |
| {c} PREMIUM NET OF EXPENSES | 753,415 |
| {d} 2018 PROJECTED OPERATING SHORTFALL | (6,877,906) |
| {e} 2018 MARB REVENUE | 8,000,000 |
| {a}+{b}+{c}+{d}={f} 2018 PROJECTED FUND DEFICIT | (128,165) |

DRAFT

| CITY OF WEST HAVEN- SUMMARY OF REVENUES BY CATEGORY | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Category | FY19 BUDGET | FY20 FORECAST | FY21 FORECAST | FY22 FORECAST | FY23 FORECAST |
| CURRENT PROPERTY TAX LEVY | 94,460,706 | 97,476,643 | 102,282,779 | 107,831,517 | 107,885,372 |
| NON CURRENT TAXES | 1,800,000 | 2,012,000 | 2,024,360 | 2,037,091 | 1,850,204 |
| INTEREST & LIEN FEES | 765,000 | 787,950 | 811,589 | 835,936 | 861,014 |
| LICENSES & PERMITS | 1,814,450 | 1,676,034 | 1,547,815 | 1,549,249 | 1,595,726 |
| FINES, FORFEITS & PENALTIES | 150,000 | 225,750 | 232,523 | 239,498 | 246,683 |
| USE OF MONEY/PROPERTY | 80,000 | 175,000 | 183,600 | 189,108 | 194,781 |
| FROM OTHER AGENCIES | 52,727,631 | 53,110,834 | 53,497,589 | 53,887,938 | 54,281,925 |
| CHARGES - CURRENT SERVICES | 1,109,209 | 1,132,285 | 1,156,054 | 1,180,535 | 1,205,752 |
| OTHER REVENUES | 2,132,505 | 2,210,451 | 2,255,697 | 2,302,118 | 2,349,816 |
| OTHER FIN. SOURCES | 1,263,700 | 908,875 | 618,628 | 469,905 | 375,136 |
| TOTAL | 156,303,201 | 159,715,822 | 164,610,632 | 170,522,895 | 170,846,408 |

DRAFT

CITY OF WEST HAVEN- TAX LEVY CALCULATION

| Assessment | FY19 | FY20 | FY21 | FY22 | FY23 | TM |
|---|---------------|---------------|---------------|---------------|---------------|----|
| {a} Net GL - Motor Vehicle | 261,726,860 | 261,726,860 | 261,726,860 | 261,726,860 | 261,726,860 | |
| {b} Net GL - Real Estate/Personal Property | 2,391,714,857 | 2,399,065,102 | 2,400,481,950 | 2,497,918,076 | 2,499,334,924 | C |
| Total Net Grand List | 2,653,441,717 | 2,660,791,962 | 2,662,208,810 | 2,759,644,936 | 2,761,061,784 | |
| {c} General Fund Mill Rate - MV | 36.85 | 36.85 | 36.85 | 36.85 | 36.85 | |
| {d} General Fund Mill Rate - R/E, PP | 36.10 | 37.10 | 39.11 | 39.84 | 39.84 | |
| {l} Capital & Non-Recurring Mill Rate | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | |
| Mill Rate- MV | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 | A |
| Mill Rate- R/E, PP | 36.26 | 37.25 | 39.26 | 39.99 | 39.99 | B |
| {a}*{c}={e} MV | 9,645,250 | 9,645,250 | 9,645,250 | 9,645,250 | 9,645,250 | |
| {b}*{d}={f} PP, R/E | 86,351,402 | 89,005,302 | 93,889,586 | 99,528,548 | 99,583,278 | |
| CURRENT PROPERTY TAX LEVY | | | | | | |
| {e} Current Property Tax Levy - MV | 9,645,250 | 9,645,250 | 9,645,250 | 9,645,250 | 9,645,250 | |
| {f} Current Property Tax Levy - R/E, PP | 86,351,402 | 89,005,302 | 93,889,586 | 99,528,548 | 99,583,278 | |
| {e}+{f}={g} Gross Tax Levy | 95,996,652 | 98,650,552 | 103,534,836 | 109,173,798 | 109,228,528 | |
| {h} Collection rate | 98.4% | 98.4% | 98.4% | 98.4% | 98.4% | D |
| (({a}+{b})/1000*{l})={m} Collected Tax-Capital NR | | 404,500 | 404,500 | 404,500 | 404,500 | |
| {e}/1000*{h}={i} Collected Tax-MV | 9,490,926 | 9,490,926 | 9,490,926 | 9,490,926 | 9,490,926 | |
| {f}/1000*{h}={j} Collected Tax-R/E, PP | 84,969,780 | 87,581,217 | 92,387,353 | 97,936,091 | 97,989,946 | |
| {m}+{i}+{j}={k} Total Collected | 94,460,706 | 97,476,643 | 102,282,779 | 107,831,517 | 107,885,372 | |

| CITY OF WEST HAVEN- REVENUE DETAIL | | | | | | |
|---|--|-----------------|-------------------|-------------------|--------------------|--------------------|
| DESCRIPTION | | FY19 BUDGET | FY20 FORECAST | FY21 FORECAST | FY22 FORECAST | FY23 FORECAST |
| CURRENT PROPERTY TAX LEVY | | | | | | |
| 10124041-41100 | CURRENT PROPERTY TAX LEVY - MV | 9,490,926 | 9,490,926 | 9,490,926 | 9,490,926 | 9,490,926 |
| 10124041-41100 | CURRENT PROPERTY TAX LEVY - R/E, PP | 84,969,780 | 87,581,217 | 92,387,353 | 97,936,091 | 97,989,946 |
| 10124041-41100 | CURRENT PROPERTY TAX LEVY - CAPITAL NONRECURRING | - | 404,500 | 404,500 | 404,500 | 404,500 |
| CURRENT PROPERTY TAX LEVY Subtotal | | Subtotal | 94,460,706 | 97,476,643 | 102,282,779 | 107,831,517 |
| NON CURRENT TAXES | | | | | | |
| 10124041-41101 | MOTOR VEHICLE SUPP. PA 76-338 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 10124041-41200 | PRIOR YEARS TAX LIEN LEVY | 400,000 | 412,000 | 424,360 | 437,091 | 450,204 |
| 10124041-41210 | PRIOR YEARS TAX LIEN SALE | - | - | - | - | - |
| 10124041-41300 | SUSPENSE TAX | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 10124041new acct. | PERS. PROP. TAX AUDITS | 100,000 | 300,000 | 300,000 | 300,000 | 100,000 |
| 10124041-41660 | NON-CUR.PER.PROP. TAXES | - | - | - | - | - |
| NON CURRENT TAXES Subtotal | | Subtotal | 1,800,000 | 2,012,000 | 2,024,360 | 2,037,091 |
| INTEREST & LIEN FEES | | | | | | |
| 10124041-41610 | CURRENT PROPERTY TAX INTEREST | 450,000 | 463,500 | 477,405 | 491,727 | 506,479 |
| 10124041-41620 | PRIOR YEARS TAX INTEREST LEVY | 210,000 | 216,300 | 222,789 | 229,473 | 236,357 |
| 10124041-41630 | SUSPENSE INTEREST TAX | 105,000 | 108,150 | 111,395 | 114,736 | 118,178 |
| INTEREST & LIEN FEES Subtotal | | Subtotal | 765,000 | 787,950 | 811,589 | 861,014 |
| LICENSES & PERMITS | | | | | | |
| 10112542-42150 | ANIMAL LICENSES | 13,000 | 13,390 | 13,792 | 14,205 | 14,632 |
| 10112542-42160 | MARRIAGE LICENSES | 3,000 | 3,090 | 3,183 | 3,278 | 3,377 |
| 10112542-42170 | SPORTING LICENSES | 200 | 206 | 212 | 219 | 225 |
| 10119042-42210 | BUILDING PERMITS | 1,225,000 | 1,100,000 | 1,000,000 | 985,000 | 1,014,550 |
| 10119042-42220 | ELECTRICAL PERMITS | 160,000 | 150,000 | 135,000 | 139,050 | 143,222 |
| 10119042-42230 | EXCAVATION PERMITS | 7,000 | 7,210 | 7,426 | 7,649 | 7,879 |
| 10119042-42240 | PLUMBING & HEATING PERMITS | 210,000 | 200,000 | 180,000 | 185,400 | 190,962 |
| 10119042-42250 | ZONING PERMITS | 87,000 | 89,610 | 92,298 | 95,067 | 97,919 |
| 10131042-42110 | ALCOHOLIC BEVERAGE LICENSES | 150 | 155 | 159 | 164 | 169 |
| 10131042-42130 | POLICE LICENSE & PROTECT. PERMITS | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 10132042-42910 | CITY CLERK FEES COLLECTED | 7,100 | 7,313 | 7,532 | 7,758 | 7,991 |
| 10132042-42920 | DOG POUND RELEASES | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 10153042-42120 | HEALTH LICENSES & REST. PERMITS | 80,000 | 82,400 | 84,872 | 87,418 | 90,041 |
| LICENSES & PERMITS Subtotal | | Subtotal | 1,814,450 | 1,676,034 | 1,547,815 | 1,549,249 |
| FINES, FORFEITS & PENALTIES | | | | | | |
| 10131043-43100 | PARKING TAGS | 125,000 | 200,000 | 206,000 | 212,180 | 218,545 |
| 10124043-43200 | TAX FINES PENALTIES | 25,000 | 25,750 | 26,523 | 27,318 | 28,138 |
| FINES, FORFEITS & PENALTIES Subtotal | | Subtotal | 150,000 | 225,750 | 232,523 | 246,683 |
| USE OF MONEY/PROPERTY | | | | | | |
| 10120044-44100 | FROM INVEST. GENERAL FUND | 55,000 | 120,000 | 123,600 | 127,308 | 131,127 |
| 10120044-44200 | RENTS, CONCESSIONS & ROYALTIES | - | - | - | - | - |
| 10120044-44210 | RENTS FROM CITY FACILITIES | 25,000 | 55,000 | 60,000 | 61,800 | 63,654 |
| USE OF MONEY/PROPERTY Subtotal | | Subtotal | 80,000 | 175,000 | 183,600 | 194,781 |
| FROM OTHER AGENCIES | | | | | | |
| 10119045-45130 | FEMA | - | - | - | - | - |
| 10120045-45211 | EDUCATIONAL COST-SHARING (ECS) | 45,140,487 | 45,501,611 | 45,865,624 | 46,232,549 | 46,602,409 |
| 10120045-45212 | TRANSPORT. GRANTS PUBLIC & PRIVATE | - | - | - | - | - |
| 10120045-45213 | SPECIAL AID HANDICAPPED | - | - | - | - | - |
| 10120045-45214 | SPECIAL EDUCATION GRANT | - | - | - | - | - |
| 10120045-45215 | SCHOOL BUILD. CONSTRUCTION | - | - | - | - | - |
| 10120045-45219 | HEALTH/WELFARE PAROCHIAL SCHOOL | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 10120045-45231 | PILOT -STATE, COLLEGES & HOSP. | 5,527,988 | 5,527,988 | 5,527,988 | 5,527,988 | 5,527,988 |
| 10120045-45233 | PROP TAX RELIEF MANUF. | 147,516 | 147,516 | 147,516 | 147,516 | 147,516 |
| 10120045-45234 | ELDERLY/DISABILITY PROPERTY TAX RELIEF | - | - | - | - | - |
| 10120045-45235 | MASHANTUC. PEQUOT ST.PROP. | 807,097 | 807,097 | 807,097 | 807,097 | 807,097 |
| 10120045-45236 | PROP.TAX RELIEF-TOTAL DISABILITY | 5,370 | 5,370 | 5,370 | 5,370 | 5,370 |
| 10120045-45237 | PILOT -STATE, OWNED PROP. | 181,198 | 181,198 | 181,198 | 181,198 | 181,198 |
| 10120045-45238 | PROP.TAX RELIEF VETERANS REIMBURSE. | 118,373 | 121,924 | 125,582 | 129,349 | 133,230 |
| 10120045-45243 | BOAT GRANT PILOT-VESSELS | - | - | - | - | - |
| 10120045-45246 | PROP.TAX RELIEF HOTEL TAX | - | - | - | - | - |
| 10120045-45248 | TOWN ROAD AID | 617,602 | 636,130 | 655,214 | 674,870 | 695,116 |
| 10120045-45271 | STATE TASK FORCE REIMB. - POLICE | - | - | - | - | - |
| 10120045-45290 | STATE MISCELLANEOUS GRANTS | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 |
| 10120045-45247 | MRSA SELECT PILOT | - | - | - | - | - |
| 10120045-45240 | MRSA SALES TAX SHARING | - | - | - | - | - |
| 10120045-45249 | MRSA MOTOR VEHICLE | - | - | - | - | - |
| 10120045-45869 | LOGIP REVE | - | - | - | - | - |
| FROM OTHER AGENCIES Subtotal | | Subtotal | 52,727,631 | 53,110,834 | 53,497,589 | 53,887,938 |
| CHARGES - CURRENT SERVICES | | | | | | |
| 10112546-46940 | RECORD LEGAL INSTRUMENTS FEE | 625,000 | 643,750 | 663,063 | 682,954 | 703,443 |
| 10131046-46710 | POLICE CHARGES- PUB.SAFETY | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| 10120046-46920 | SUNDRY OTHER MISC. | 150 | 155 | 159 | 164 | 169 |
| 10120046-46950 | MISC. PUBLIC WORKS/SEWER-ORANGE | 37,059 | 38,171 | 39,316 | 40,495 | 41,710 |
| 10120046-46952 | MISC. GEN. GOVT. - ALL OTHER | 90,000 | 92,700 | 95,481 | 98,345 | 101,296 |
| 10170046-46955 | MISC. SCHOOLS | - | - | - | - | - |
| 10120046-46956 | MISC. PARKS & RECREATION | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 |
| 10131046-46720 | POLICE CHARGES- PD EXTRA | - | - | - | - | - |
| 10140046-46953 | PUBLIC WORKS - ALL OTHER | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 10153046-46930 | VACCINES HEALTH FLU FEES | - | - | - | - | - |
| 10154046-46954 | MISC. WELFARE - ALL OTHER | - | - | - | - | - |
| CHARGES - CURRENT SERVICES Subtotal | | Subtotal | 1,109,209 | 1,132,285 | 1,156,054 | 1,205,752 |

| CITY OF WEST HAVEN- REVENUE DETAIL | | | | | | |
|------------------------------------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | FY19 | FY20 | FY21 | FY22 | FY23 |
| OTHER REVENUES | | | | | | |
| 10120045-45310 | TELEPHONE ACCESS | 117,044 | 120,555 | 124,172 | 127,897 | 131,734 |
| 10120045-45340 | SCCRWA PILOT NH WATER | 296,330 | 305,220 | 314,376 | 323,808 | 333,522 |
| 10120047-43300 | PARK. METER | 20,000 | 50,000 | 51,500 | 53,045 | 54,636 |
| 10120047-47200 | SALE OF PROPERTY & FIXED ASSETS | - | - | - | - | - |
| 10120047-47350 | PILOT HOUSING AUTHORITY | 141,000 | 145,230 | 149,587 | 154,075 | 158,697 |
| 10120047-47355 | HOUSING AUTHORITY 3YR. SUPPL. | - | - | - | - | - |
| 10120047-47360 | SEWER COLLECTION FEE EXP. | 48,397 | 55,166 | 56,821 | 58,526 | 60,281 |
| 10120047-47380 | INSURANCE REIMBURSEMENT | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 10120047-47800 | YALE VOLUNTARY CONTRIBUTION | 422,651 | 422,651 | 422,651 | 422,651 | 422,651 |
| 10120047-47805 | U.N.H. C.A.D. MAINT. CONTRIBUTION | - | - | - | - | - |
| 10120047-47900 | MISCELLANEOUS REVENUES | 210,000 | 216,300 | 222,789 | 229,473 | 236,357 |
| 10120047-47902 | PREM. INCOM | - | - | - | - | - |
| 10120047-47903 | NON RECURR | - | - | - | - | - |
| 10120047-47904 | QUIGLEY/YALE PARKING | 40,000 | 41,200 | 42,436 | 43,709 | 45,020 |
| 10120047-47905 | B.O.E.POLICE REIMB | - | - | - | - | - |
| 10120047-47906 | THOM. SCHOOL V.A. PARKING | - | - | - | - | - |
| 10130047-47310 | FIRE DIST. SHARE OF ERS & ERS GRANT | 804,083 | 820,529 | 837,147 | 854,081 | 871,407 |
| 10130047-47320 | POLICE DEPT.SHARE OF ERS | - | - | - | - | - |
| 10145047-47340 | ORGANIC RECYCL. COMPOST | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| OTHER REVENUES Subtotal | Subtotal | 2,132,505 | 2,210,451 | 2,255,697 | 2,302,118 | 2,349,816 |
| OTHER FIN. SOURCES | | | | | | |
| 10120048-48100 | OPERATING TRANSFERS IN | - | - | - | - | - |
| 10120048-48300 | RESIDUAL EQUITY TRANS IN | 200,000 | 250,000 | 257,500 | 265,225 | 273,182 |
| 10120048-48400 | CONTRIBUTION FROM FUND BALANCE | - | - | - | - | - |
| 10120048-48500 | CONTRIBUTION FROM SEWER FUND | 1,063,700 | 658,875 | 361,128 | 204,680 | 101,954 |
| 10121054-54390 | OPERATING TRANSFERS | - | - | - | - | - |
| OTHER FIN. SOURCES Subtotal | Subtotal | 1,263,700 | 908,875 | 618,628 | 469,905 | 375,136 |
| | Grand Total | 156,303,201 | 159,715,822 | 164,610,632 | 170,522,895 | 170,846,408 |

DRAFT

| CITY OF WEST HAVEN-GENERAL FUND EXPENDITURE FORECAST BY DEPARTMENT | | | | | | | |
|--|-----------------------------------|-------------|-------------|-------------|-------------|-------------|------|
| | | FY19 | FY20 | FY21 | FY22 | FY23 | |
| | DEPARTMENT | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| 11000010 | CITY COUNCIL | 88,982 | 89,199 | 89,418 | 89,641 | 89,870 | |
| 11050010 | MAYOR | 317,111 | 318,567 | 320,038 | 321,538 | 323,072 | |
| 11100010 | CORPORATION COUNSEL | 450,868 | 454,693 | 458,557 | 462,496 | 466,525 | |
| 11150010 | PERSONNEL DEPARTMENT | 170,585 | 170,772 | 170,961 | 171,154 | 171,352 | |
| 11209910 | TELEPHONE ADMINISTRATION | 315,336 | 321,786 | 328,303 | 334,944 | 341,738 | |
| 11250010 | CITY CLERK | 298,198 | 299,249 | 300,312 | 301,394 | 302,502 | |
| 11300010 | REGISTRAR OF VOTERS | 140,525 | 140,822 | 141,123 | 141,429 | 141,742 | |
| 11650010 | PROBATE COURT | 8,020 | 8,184 | 8,350 | 8,519 | 8,691 | |
| 11900010 | PLANNING & DEVEL. ADMINISTRATION | 383,595 | 385,327 | 387,078 | 388,862 | 390,687 | |
| 11900012 | GRANTS ADMINISTRATION | 66,971 | 66,980 | 66,990 | 66,999 | 67,009 | |
| 11900013 | BUILDING DEPARTMENT | 511,819 | 512,156 | 512,496 | 512,843 | 513,198 | |
| 12000010 | TREASURER | 7,600 | 7,600 | 7,600 | 7,600 | 7,600 | |
| 12100010 | COMPROLLER | 830,391 | 834,433 | 838,516 | 842,678 | 846,936 | |
| 12100020 | PURCHASING / RISK MGT. DEPT. | 142,180 | 143,458 | 144,750 | 146,066 | 147,413 | |
| 12200022 | INFO. & TEC. D/P DEPARTMENT | 506,213 | 536,207 | 536,890 | 553,310 | 570,508 | |
| 12200023 | CENTRAL SERVICES | 225,190 | 228,615 | 232,076 | 235,603 | 239,212 | |
| 12300010 | TAX ASSESSMENT | 445,557 | 445,929 | 446,305 | 446,688 | 447,080 | |
| 12300025 | BOARD OF ASSESSMENT APPEALS | 5,600 | 5,661 | 5,723 | 5,787 | 5,851 | |
| 12400010 | TAX COLLECTOR | 431,604 | 431,604 | 431,604 | 431,604 | 431,604 | |
| 13000010 | EMERGENCY REPORTING SYSTEM | 1,838,583 | 1,846,372 | 1,854,241 | 1,862,261 | 1,870,466 | |
| 13100010 | POLICE DEPT. ADMIN. | 1,006,030 | 1,020,205 | 1,034,528 | 1,049,123 | 1,064,057 | |
| 13100030 | POLICE DEPT. OPERATIONS | 11,756,778 | 11,760,879 | 11,765,024 | 11,769,247 | 11,773,568 | |
| 13100031 | POLICE DEPT. SUPPORT | 860,733 | 863,027 | 865,344 | 867,706 | 870,123 | |
| 13202010 | ANIMAL CONTROL | 283,366 | 284,475 | 285,596 | 286,739 | 287,908 | |
| 13300010 | EMERGENCY MANAGEMENT | 14,198 | 14,244 | 14,291 | 14,338 | 14,386 | |
| 14000010 | PUBLIC WORKS ADMINISTRATION | 597,958 | 604,324 | 610,757 | 617,312 | 624,018 | |
| 14100010 | ENGINEERING | 189,311 | 189,363 | 189,416 | 189,470 | 189,525 | |
| 14404072 | VEHICLE MAINTENANCE | 1,280,901 | 1,296,844 | 1,312,953 | 1,329,369 | 1,346,165 | |
| 14505071 | COMPOST SITE | 36,000 | 36,736 | 37,480 | 38,238 | 39,014 | |
| 14509971 | SOLID WASTE | 2,908,900 | 2,968,396 | 3,028,513 | 3,089,776 | 3,152,455 | |
| 14606074 | GROUNDS MAINTENANCE | 28,080 | 28,654 | 29,235 | 29,826 | 30,431 | |
| 14606075 | BUILDING MAINTENANCE | 1,193,601 | 1,207,775 | 1,222,097 | 1,236,692 | 1,251,624 | |
| 14704010 | HIGHWAYS & PARKS ADMIN | 3,565,791 | 3,579,524 | 3,593,400 | 3,607,540 | 3,622,008 | |
| 14706010 | HIGHWAYS & PARKS ADMIN. - SAFETY | 4,380 | 4,470 | 4,560 | 4,652 | 4,747 | |
| 14706076 | PARKS MAINTENANCE | 190,910 | 194,815 | 198,760 | 202,781 | 206,894 | |
| 14706077 | OUTSIDE CONTRACTORS | 85,000 | 86,739 | 88,495 | 90,285 | 92,117 | |
| 14706078 | TREE DEPT. | 187,500 | 191,335 | 195,210 | 199,159 | 203,199 | |
| 15000010 | HUMAN RESOURCES | 282,237 | 282,748 | 283,265 | 283,792 | 284,330 | |
| 15100010 | ELDERLY SERVICES | 487,745 | 493,389 | 499,093 | 504,905 | 510,851 | |
| 15202050 | RECREATIONAL SERVICES | 597,497 | 598,688 | 599,892 | 601,119 | 602,374 | |
| 15202051 | DAY CAMP PROGRAM | 140,539 | 140,962 | 141,389 | 141,824 | 142,269 | |
| 15202552 | BENNETT RINK PROGRAMS | 30,000 | 30,614 | 31,234 | 31,865 | 32,512 | |
| 15202553 | AQUATIC PROGRAMS | 121,216 | 121,326 | 121,436 | 121,549 | 121,665 | |
| 15300010 | HEALTH DEPARTMENT | 354,970 | 355,118 | 355,268 | 355,421 | 355,577 | |
| 16001060 | LIBRARY | 1,521,000 | 1,496,000 | 1,471,000 | 1,446,000 | 1,421,000 | G |
| 18009980 | CITY INSURANCE PREMIUMS | 485,977 | 495,917 | 505,960 | 516,195 | 526,667 | |
| 18009981 | CITY INSURANCE - RETENTION | 340,000 | 346,954 | 353,981 | 361,141 | 368,467 | |
| 18109982 | EMPLOYEE BENEFITS | 14,762,582 | 16,540,702 | 17,845,236 | 18,925,595 | 20,025,163 | E, I |
| 18109983 | STATE MANDATED BENEFITS | 2,000,000 | 2,040,906 | 2,082,239 | 2,124,360 | 2,167,455 | |
| 18209984 | DEBT SERVICE PAYMENTS | 19,403,489 | 19,781,751 | 19,893,655 | 20,806,194 | 14,492,582 | H |
| 18309910 | MED COM | 44,844 | 45,761 | 46,688 | 47,632 | 48,599 | |
| 19009990 | CONTINGENCY EXPENSES | 1,034,073 | 1,446,649 | 1,508,927 | 1,819,495 | 2,397,867 | |
| | ADMINISTRATIVE EFFICIENCY SAVINGS | (822,057) | (1,664,770) | (1,689,018) | (1,721,775) | (1,685,266) | |
| | ADMINISTRATIVE EFFICIENCY COSTS | 305,514 | 416,193 | 422,254 | 430,444 | 421,316 | |
| | City | 72,463,992 | 74,548,328 | 76,229,489 | 78,749,424 | 74,388,722 | |
| | Education | 89,960,421 | 90,680,104 | 91,405,545 | 92,136,790 | 92,873,884 | F |
| | Total Expenditures | 162,424,413 | 165,228,433 | 167,635,034 | 170,886,213 | 167,262,606 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|---------------------------|------------------|--------------------|--------------------|--------------------|--------------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 11000010 | | CITY COUNCIL | | | | | | |
| 11000010 | 51000 | REGULAR WAGES | 39,572 | 39,572 | 39,572 | 39,572 | 39,572 | |
| 11000010 | 51010 | CLERK OF THE COUNCIL | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 11000010 | 51350 | PART TIME ELECTED | 33,810 | 33,810 | 33,810 | 33,810 | 33,810 | |
| 11000010 | 51500 | OVERTIME | - | - | - | - | - | |
| 11000010 | 52250 | ADVERTISING | 3,600 | 3,674 | 3,748 | 3,824 | 3,901 | |
| 11000010 | 52510 | MAINTENANCE SERVICES | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 11000010 | 52770 | OTHER SERVICES | 2,500 | 2,551 | 2,603 | 2,655 | 2,709 | |
| 11000010 | 54331 | MISC. EXPENSE | 500 | 510 | 521 | 531 | 542 | |
| 11000010 | | CITY COUNCIL | 88,982 | 89,199 | 89,418 | 89,641 | 89,870 | |
| 11050010 | | MAYOR | | | | | | |
| 11050010 | 51000 | REGULAR WAGES | 230,921 | 230,921 | 230,921 | 230,921 | 230,921 | |
| 11050010 | 51300 | PART TIME WAGES | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 11050010 | 52220 | OUTSIDE PRINTING | 630 | 643 | 656 | 669 | 683 | |
| 11050010 | 52320 | SUBSCRIPTIONS | 200 | 204 | 208 | 212 | 217 | |
| 11050010 | 52330 | TRAINING & EDUCATION | 300 | 306 | 312 | 319 | 325 | |
| 11050010 | 52350 | TRAVEL EXPENSE | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 11050010 | 52360 | BUSINESS EXPENSE | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 11050010 | 52370 | COUNCIL OF GOVERNMENTS | 15,900 | 16,225 | 16,554 | 16,889 | 17,231 | |
| 11050010 | 52390 | CT. CONFERENCE MUNICIPAL. | 36,160 | 36,900 | 37,647 | 38,408 | 39,188 | |
| 11050010 | 52397 | U.S. CONFERENCE MAYORS | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 11050010 | 53490 | OTHER SUPPLIES | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 11050010 | | MAYOR | 317,111 | 318,567 | 320,038 | 321,538 | 323,072 | |
| 11100010 | | CORPORATION COUNSEL | | | | | | |
| 11100010 | 51000 | REGULAR WAGES | 263,868 | 263,868 | 263,868 | 263,868 | 263,868 | |
| 11100010 | 51300 | OVERTIME | - | - | - | - | - | |
| 11100010 | 52310 | CONVENTIONS & DUES | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 11100010 | 52430 | LEGAL SERVICES | 150,000 | 153,068 | 156,168 | 159,327 | 162,559 | |
| 11100010 | 52480 | OTHER PROF. SERVICES | 10,500 | 10,715 | 10,932 | 11,153 | 11,379 | |
| 11100010 | 52490 | TAX FORECLOSURE EXP. | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 11100010 | 53110 | OTHER EQUIP. | 3,500 | 3,572 | 3,644 | 3,718 | 3,793 | |
| 11100010 | 53140 | LIBRARY SUPPLIES | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 11100010 | 55180 | SOFTWARE | - | - | - | - | - | |
| 11100010 | | CORPORATION COUNSEL | 450,868 | 454,693 | 458,557 | 462,496 | 466,525 | |
| 11150010 | | PERSONNEL DEPARTMENT | | | | | | |
| 11150010 | 51000 | REGULAR WAGES | 154,238 | 154,238 | 154,238 | 154,238 | 154,238 | |
| 11150010 | 51500 | OVERTIME | 7,191 | 7,191 | 7,191 | 7,191 | 7,191 | |
| 11150010 | 52250 | ADVERTISING | - | - | - | - | - | |
| 11150010 | 52260 | OTHER PRINTING | - | - | - | - | - | |
| 11150010 | 52310 | CONVENTIONS & DUES | - | - | - | - | - | |
| 11150010 | 52330 | TRAINING & EDUCATION | - | - | - | - | - | |
| 11150010 | 52830 | OTHER EXAMS | 9,156 | 9,343 | 9,532 | 9,725 | 9,923 | |
| 11150010 | | PERSONNEL DEPARTMENT | 170,585 | 170,772 | 170,961 | 171,154 | 171,352 | |
| 11209910 | | TELEPHONE ADMINISTRATION | | | | | | |
| 11209910 | 52150 | TELEPHONE | 315,336 | 321,786 | 328,303 | 334,944 | 341,738 | |
| 11209910 | | TELEPHONE ADMINISTRATION | 315,336 | 321,786 | 328,303 | 334,944 | 341,738 | |
| 11250010 | | CITY CLERK | | | | | | |
| 11250010 | 51000 | REGULAR WAGES | 246,298 | 246,298 | 246,298 | 246,298 | 246,298 | |
| 11250010 | 51500 | OVERTIME | 500 | 500 | 500 | 500 | 500 | |
| 11250010 | 52290 | ELECTION DAY EXPENSES | 5,000 | 5,102 | 5,206 | 5,311 | 5,419 | |
| 11250010 | 52310 | CONVENTIONS & DUES | 900 | 918 | 937 | 956 | 975 | |
| 11250010 | 52330 | TRAINING & EDUCATION | 500 | 510 | 521 | 531 | 542 | |
| 11250010 | 52340 | MILEAGE ALLOWANCE REIMB. | 100 | 102 | 104 | 106 | 108 | |
| 11250010 | 52480 | OTHER PROF. SERVICES | 3,500 | 3,572 | 3,644 | 3,718 | 3,793 | |
| 11250010 | 52520 | EQUIPMENT REPAIR | 400 | 408 | 416 | 425 | 433 | |
| 11250010 | 52750 | FEES & CHARGES | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 11250010 | 52770 | OTHER SERVICES | 40,000 | 40,818 | 41,645 | 42,487 | 43,349 | |
| 11250010 | 53590 | DOG LICENSES | - | - | - | - | - | |
| 11250010 | | CITY CLERK | 298,198 | 299,249 | 300,312 | 301,394 | 302,502 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 11300010 | | REGISTRAR OF VOTERS | | | | | | |
| 11300010 | 51000 | REGULAR WAGES | 49,400 | 49,400 | 49,400 | 49,400 | 49,400 | |
| 11300010 | 51020 | DEPUTY REGISTRARS | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 11300010 | 51350 | PART TIME ELECTED | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | |
| 11300010 | 51400 | TEMPORARY PAYROLL | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | |
| 11300010 | 51500 | OVERTIME | 2,593 | 2,593 | 2,593 | 2,593 | 2,593 | |
| 11300010 | 52310 | CONVENTIONS & DUES | 1,500 | 1,531 | 1,562 | 1,593 | 1,626 | |
| 11300010 | 52330 | TRAINING & EDUCATION | 2,300 | 2,347 | 2,395 | 2,443 | 2,493 | |
| 11300010 | 52580 | EQUIPMENT MAINTENANCE | 5,200 | 5,306 | 5,414 | 5,523 | 5,635 | |
| 11300010 | 53130 | OTHER SUPPL. | 632 | 645 | 658 | 671 | 685 | |
| 11300010 | 55600 | VOTING MACHINES | 4,900 | 5,000 | 5,101 | 5,205 | 5,310 | |
| 11300010 | | REGISTRAR OF VOTERS | 140,525 | 140,822 | 141,123 | 141,429 | 141,742 | |
| 11650010 | | PROBATE COURT | | | | | | |
| 11650010 | 52640 | OFFICE EQUIP. RENTAL | 2,500 | 2,551 | 2,603 | 2,655 | 2,709 | |
| 11650010 | 53110 | OFFICE SUPPLIES | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 11650010 | 55190 | OTHER EQUIP. | 1,520 | 1,551 | 1,583 | 1,615 | 1,647 | |
| 11650010 | | PROBATE COURT | 8,020 | 8,184 | 8,350 | 8,519 | 8,691 | |
| 11900010 | | PLANNING & DEVEL. ADMINISTRATION | | | | | | |
| 11900010 | 51000 | REGULAR WAGES | 297,895 | 297,895 | 297,895 | 297,895 | 297,895 | |
| 11900010 | 51500 | OVERTIME | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 11900010 | 52210 | PRINTING | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 11900010 | 52250 | ADVERTISING | 31,500 | 32,144 | 32,795 | 33,459 | 34,137 | |
| 11900010 | 52280 | MAP PRINTING | 450 | 459 | 469 | 478 | 488 | |
| 11900010 | 52310 | CONVENTIONS & DUES | 3,000 | 3,061 | 3,123 | 3,187 | 3,251 | |
| 11900010 | 52340 | MILEAGE | - | - | - | - | - | |
| 11900010 | 52382 | ENGINEERING COST PLAN & DEV | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 11900010 | 52385 | ECON. DEVELOPMENT CONSULTANT | - | - | - | - | - | |
| 11900010 | 52395 | REG'L.GROWTH PARTNERSHIP | 4,500 | 4,592 | 4,685 | 4,780 | 4,877 | |
| 11900010 | 52398 | CT. MAIN STREET | - | - | - | - | - | |
| 11900010 | 52475 | PUBLIC HEARING SECRETARY | 6,300 | 6,429 | 6,559 | 6,692 | 6,827 | |
| 11900010 | 52520 | EQUIPMENT REPAIR | 450 | 459 | 469 | 478 | 488 | |
| 11900010 | 55700 | LAND ACQUISITION | - | - | - | - | - | |
| 11900010 | 56400 | PROP. MANGMT. | 22,500 | 22,960 | 23,425 | 23,899 | 24,384 | |
| 11900010 | | PLANNING & DEVEL. ADMINISTRATION | 383,595 | 385,327 | 387,078 | 388,862 | 390,687 | |
| 11900012 | | GRANTS ADMINISTRATION | | | | | | |
| 11900012 | 51000 | REGULAR WAGES | 66,521 | 66,521 | 66,521 | 66,521 | 66,521 | |
| 11900012 | 52310 | CONVENTIONS & DUES | - | - | - | - | - | |
| 11900012 | 53420 | GRANT DEVELOPMENT EXP. | 450 | 459 | 469 | 478 | 488 | |
| 11900012 | | GRANTS ADMINISTRATION | 66,971 | 66,980 | 66,990 | 66,999 | 67,009 | |
| 11900013 | | BUILDING DEPARTMENT | | | | | | |
| 11900013 | 51000 | REGULAR WAGES | 487,849 | 487,849 | 487,849 | 487,849 | 487,849 | |
| 11900013 | 51500 | OVERTIME | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | |
| 11900013 | 52310 | CONV & DUE | 3,600 | 3,674 | 3,748 | 3,824 | 3,901 | |
| 11900013 | 52360 | BUSNSS EXP. | 2,070 | 2,112 | 2,155 | 2,199 | 2,243 | |
| 11900013 | 52440 | ENG SERV | 900 | 918 | 937 | 956 | 975 | |
| 11900013 | 52520 | EQUIP REPAIRS | 900 | 918 | 937 | 956 | 975 | |
| 11900013 | 52590 | DEMO BLDGS | 9,000 | 9,184 | 9,370 | 9,560 | 9,754 | |
| 11900013 | | BUILDING DEPARTMENT | 511,819 | 512,156 | 512,496 | 512,843 | 513,198 | |
| 12000010 | | TREASURER | | | | | | |
| 12000010 | 51350 | PART TIME ELECTED | 7,600 | 7,600 | 7,600 | 7,600 | 7,600 | |
| 12000010 | | TREASURER | 7,600 | 7,600 | 7,600 | 7,600 | 7,600 | |
| 12100010 | | COMPTRROLLER | | | | | | |
| 12100010 | 51000 | REGULAR WAGES | 607,791 | 607,791 | 607,791 | 607,791 | 607,791 | |
| 12100010 | 51500 | OVERTIME | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| 12100010 | 52310 | CONVENTIONS & DUES | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 12100010 | 52420 | FINANCIAL SERVICES | 175,000 | 178,579 | 182,196 | 185,882 | 189,652 | |
| 12100010 | 52570 | FACILITY UPGRD. | - | - | - | - | - | |
| 12100010 | 52970 | EVICION SERVICES | 21,600 | 22,042 | 22,488 | 22,943 | 23,409 | |
| 12100010 | | COMPTRROLLER | 830,391 | 834,433 | 838,516 | 842,678 | 846,936 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|--------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 12100020 | | PURCHASING / RISK MGT. DEPT. | | | | | | |
| 12100020 | 51000 | REGULAR WAGES | 79,680 | 79,680 | 79,680 | 79,680 | 79,680 | |
| 12100020 | 51500 | OVERTIME | - | - | - | - | - | |
| 12100020 | 52250 | ADVERTISING | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 12100020 | 52320 | SUBSCRIPT. & PERIODIC. | - | - | - | - | - | |
| 12100020 | 53110 | OFFICE SUPPLIES / CITY | 34,000 | 34,695 | 35,398 | 36,114 | 36,847 | |
| 12100020 | 53115 | OFFICE SUPPLIES / POLICE DEPT. | 18,500 | 18,878 | 19,261 | 19,650 | 20,049 | |
| 12100020 | | PURCHASING / RISK MGT. DEPT. | 142,180 | 143,458 | 144,750 | 146,066 | 147,413 | |
| 12200022 | | INFO. & TEC. D/P DEPARTMENT | | | | | | |
| 12200022 | 51000 | REGULAR WAGES | 152,097 | 152,097 | 152,097 | 152,097 | 152,097 | |
| 12200022 | 51500 | OVERTIME | 10,116 | 10,116 | 10,116 | 10,116 | 10,116 | |
| 12200022 | 52320 | SUBSCRIPTIONS | - | - | - | - | - | |
| 12200022 | 52330 | TRAINING | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 12200022 | 52460 | OUTSIDE DATA PROC. | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 12200022 | 52510 | MAINTENANCE SERV. AGREMT. | 269,337 | 282,804 | 296,944 | 311,791 | 327,381 | |
| 12200022 | 52570 | OTHER REPAIR & MAINT. | 40,000 | 40,818 | 41,645 | 42,487 | 43,349 | |
| 12200022 | 52660 | SOFTWARE LICENSES | 4,225 | 19,311 | 4,399 | 4,488 | 4,579 | |
| 12200022 | 53120 | DATA PROC. SUPPLIES | 7,438 | 7,590 | 7,744 | 7,900 | 8,061 | |
| 12200022 | 55170 | COMPUTERS | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 12200022 | | INFO. & TEC. D/P DEPARTMENT | 506,213 | 536,207 | 536,890 | 553,310 | 570,508 | |
| 12200023 | | CENTRAL SERVICES | | | | | | |
| 12200023 | 51000 | REGULAR WAGES | 56,820 | 56,820 | 56,820 | 56,820 | 56,820 | |
| 12200023 | 51500 | OVERTIME | 900 | 900 | 900 | 900 | 900 | |
| 12200023 | 52010 | POSTAGE | 64,000 | 65,309 | 66,632 | 67,980 | 69,359 | |
| 12200023 | 52570 | OTHER REPAIRS & MAINT. | 2,700 | 2,755 | 2,811 | 2,868 | 2,926 | |
| 12200023 | 52670 | COPIER RENTAL | 45,000 | 45,920 | 46,850 | 47,798 | 48,768 | |
| 12200023 | 52810 | VET. & MEMORIAL DAY SERV. | - | - | - | - | - | |
| 12200023 | 52850 | HOLIDAY FESTIVITIES | - | - | - | - | - | |
| 12200023 | 53150 | COPIER SUPPLIES | - | - | - | - | - | |
| 12200023 | 53160 | MISC. EQUIPMENT CHARGES | - | - | - | - | - | |
| 12200023 | 53490 | OTHER SUPPLIES | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 12200023 | 53495 | COFFEE & WATER | 5,850 | 5,970 | 6,091 | 6,214 | 6,340 | |
| 12200023 | 55190 | OTHER EQUIPMENT | 33,120 | 33,797 | 34,482 | 35,179 | 35,893 | |
| 12200023 | 55640 | SAFTY EQIP. | 1,800 | 1,837 | 1,874 | 1,912 | 1,951 | |
| 12200023 | | CENTRAL SERVICES | 225,190 | 228,615 | 232,076 | 235,603 | 239,212 | |
| 12300010 | | TAX ASSESSMENT | | | | | | |
| 12300010 | 51000 | REGULAR WAGES | 424,369 | 424,369 | 424,369 | 424,369 | 424,369 | |
| 12300010 | 51500 | OVERTIME | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 12300010 | 52210 | PRINTING | 3,100 | 3,163 | 3,227 | 3,293 | 3,360 | |
| 12300010 | 52250 | ADVERTISING | 495 | 505 | 515 | 526 | 536 | |
| 12300010 | 52280 | MAP PRINTING | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 12300010 | 52310 | CONVENTIONS & DUES | 255 | 260 | 265 | 271 | 276 | |
| 12300010 | 52330 | TRAINING & EDUCATION | 3,888 | 3,968 | 4,048 | 4,130 | 4,214 | |
| 12300010 | 52480 | OTHER PROF. SERVICES | 450 | 459 | 469 | 478 | 488 | |
| 12300010 | | TAX ASSESSMENT | 445,557 | 445,929 | 446,305 | 446,688 | 447,080 | |
| 12300025 | | BOARD OF ASSESSMENT APPEALS | | | | | | |
| 12300025 | 51500 | OVERTIME | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | |
| 12300025 | 52760 | STIPENDS | 3,000 | 3,061 | 3,123 | 3,187 | 3,251 | |
| 12300025 | | BOARD OF ASSESSMENT APPEALS | 5,600 | 5,661 | 5,723 | 5,787 | 5,851 | |
| 12400010 | | TAX COLLECTOR | | | | | | |
| 12400010 | 51000 | REGULAR WAGES | 381,657 | 381,657 | 381,657 | 381,657 | 381,657 | |
| 12400010 | 51300 | P/T WAGES FLOTER TAX/ASSMT. | - | - | - | - | - | |
| 12400010 | 51500 | OVERTIME | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | |
| 12400010 | 52020 | PROSS. & MAIL TAX BILLS | 31,825 | 31,825 | 31,825 | 31,825 | 31,825 | |
| 12400010 | 52210 | PRINTING/BINDINGS | 9,422 | 9,422 | 9,422 | 9,422 | 9,422 | |
| 12400010 | 52250 | ADVERTISING | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 12400010 | 52310 | CONVENTIONS & DUES | 500 | 500 | 500 | 500 | 500 | |
| 12400010 | 52330 | TRAINING & EDUCATION | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 12400010 | 52520 | EQUIPMENT REPAIR | 250 | 250 | 250 | 250 | 250 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|---------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 12400010 | 54260 | BAD CHECKS | 500 | 500 | 500 | 500 | 500 | |
| 12400010 | 55190 | OTHER EQUIP. | 500 | 500 | 500 | 500 | 500 | |
| 12400010 | 56390 | MOTOR VEHICLE DELIN. TAX FEE | 450 | 450 | 450 | 450 | 450 | |
| 12400010 | | TAX COLLECTOR | 431,604 | 431,604 | 431,604 | 431,604 | 431,604 | |
| 13000010 | | EMERGENCY REPORTING SYSTEM | | | | | | |
| 13000010 | 51000 | REGULAR WAGES | 1,269,054 | 1,269,054 | 1,269,054 | 1,269,054 | 1,269,054 | |
| 13000010 | 51700 | LONGEVITY PMT. | 6,950 | 6,950 | 6,950 | 6,950 | 6,950 | |
| 13000010 | 52150 | TELEPHONE EXP. | 23,400 | 23,879 | 24,362 | 24,855 | 25,359 | |
| 13000010 | 52510 | MAINTENANCE SERVICES | 45,000 | 45,920 | 46,850 | 47,798 | 48,768 | |
| 13000010 | 53110 | OFFICE SUPPLIES | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 13000010 | 54110 | HEALTH INSURANCE PREM. | 288,400 | 294,299 | 300,259 | 306,333 | 312,547 | |
| 13000010 | 54130 | FICA - E.R.S. SHARE | 76,139 | 76,139 | 76,139 | 76,139 | 76,139 | |
| 13000010 | 54140 | PENSION - CITY SHARE | 105,640 | 105,640 | 105,640 | 105,640 | 105,640 | |
| 13000010 | 55180 | SOFTWARE | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 13000010 | 55190 | OTHER EQUIPMENT | 14,000 | 14,286 | 14,576 | 14,871 | 15,172 | |
| 13000010 | | EMERGENCY REPORTING SYSTEM | 1,838,583 | 1,846,372 | 1,854,241 | 1,862,261 | 1,870,466 | |
| 13100010 | | POLICE DEPT. ADMIN. | | | | | | |
| 13100010 | 51000 | REGULAR WAGES | 252,991 | 252,991 | 252,991 | 252,991 | 252,991 | |
| 13100010 | 51530 | VACATION BUY BACK | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| 13100010 | 51700 | LONGEVITY PMT. | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| 13100010 | 51801 | GAS HEAT | - | - | - | - | - | |
| 13100010 | 52110 | ELECTRICITY/TRAFFIC LGTS. | 40,000 | 40,818 | 41,645 | 42,487 | 43,349 | |
| 13100010 | 52150 | TELEPHONE | 170,000 | 173,477 | 176,990 | 180,571 | 184,234 | |
| 13100010 | 52220 | OUTSIDE PRINTING SERV. | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 13100010 | 52255 | RECRUITMENT | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 13100010 | 52260 | OTHER PRINTG. SERV. | 800 | 816 | 833 | 850 | 867 | |
| 13100010 | 52310 | CONVENTIONS & DUES | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 13100010 | 52450 | MEDICAL SERVICES | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 13100010 | 52630 | VEHICLE RENTAL | 6,900 | 7,041 | 7,184 | 7,329 | 7,478 | |
| 13100010 | 52640 | OFFICE EQUIP RENTAL | 34,000 | 34,695 | 35,398 | 36,114 | 36,847 | |
| 13100010 | 52650 | OTHER RENT | 18,619 | 19,000 | 19,385 | 19,777 | 20,178 | |
| 13100010 | 52730 | BOARD PRISONER | 5,200 | 5,306 | 5,414 | 5,523 | 5,635 | |
| 13100010 | 52760 | STIPENDS | - | - | - | - | - | |
| 13100010 | 52770 | OTHER CONTRACTUAL SERV. | 100,000 | 102,045 | 104,112 | 106,218 | 108,373 | |
| 13100010 | 52780 | UNIFORM ALLOW. ADMIN. | 4,500 | 4,592 | 4,685 | 4,780 | 4,877 | |
| 13100010 | 52820 | PSYCH TESTING | 13,195 | 13,465 | 13,738 | 14,015 | 14,300 | |
| 13100010 | 52830 | OTHER EXAMINATIONS | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 13100010 | 53130 | OTHER SUPPLIES/CRIME PREV. | 14,000 | 14,286 | 14,576 | 14,871 | 15,172 | |
| 13100010 | 53210 | AUTO FUEL & FLUIDS | 220,000 | 224,500 | 229,046 | 233,680 | 238,420 | |
| 13100010 | 54320 | PYMNTS-OUTSIDE AGENCIES | 13,825 | 14,108 | 14,393 | 14,685 | 14,983 | |
| 13100010 | 54330 | OTHER PAYMENTS | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 13100010 | 55650 | SWAT EQUIPMENT | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 13100010 | 56180 | EDUCATIONAL REIMB. | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 13100010 | | POLICE DEPT. ADMIN. | 1,006,030 | 1,020,205 | 1,034,528 | 1,049,123 | 1,064,057 | |
| 13100030 | | POLICE DEPT. OPERATIONS | | | | | | |
| 13100030 | 51000 | REGULAR WAGES | 8,296,520 | 8,296,520 | 8,296,520 | 8,296,520 | 8,296,520 | |
| 13100030 | 51270 | EXTRA EARNINGS | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 13100030 | 51500 | OVERTIME | 315,000 | 315,000 | 315,000 | 315,000 | 315,000 | |
| 13100030 | 51520 | P.D. MANPOWER O/T | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | |
| 13100030 | 51530 | VACATION BUY BACK | 386,000 | 386,000 | 386,000 | 386,000 | 386,000 | |
| 13100030 | 51540 | INTERCITY SPECIAL DUTY | 179,730 | 179,730 | 179,730 | 179,730 | 179,730 | |
| 13100030 | 51610 | SHIFT DIFFERENTIAL UNIFORM P.D. | 119,000 | 119,000 | 119,000 | 119,000 | 119,000 | |
| 13100030 | 51700 | LONGEVITY | 520,000 | 520,000 | 520,000 | 520,000 | 520,000 | |
| 13100030 | 51800 | SEPARATION PAY | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | |
| 13100030 | 51801 | WORKER'S COMP. | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | |
| 13100030 | 52360 | BUSINESS EXPENSE | 6,000 | 6,123 | 6,247 | 6,373 | 6,502 | |
| 13100030 | 52780 | UNIFORM ALLOW.- FULL TIME | 169,376 | 172,840 | 176,341 | 179,908 | 183,557 | |
| 13100030 | 53520 | BALLISTIC VEST REPLACE. | 25,152 | 25,666 | 26,186 | 26,716 | 27,258 | |
| 13100030 | | POLICE DEPT. OPERATIONS | 11,756,778 | 11,760,879 | 11,765,024 | 11,769,247 | 11,773,568 | |
| 13100031 | | POLICE DEPT. SUPPORT | | | | | | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|-----------------------------|---------------|-----------------|-----------------|-----------------|-----------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 13100031 | 51000 | REGULAR WAGES | 506,585 | 506,585 | 506,585 | 506,585 | 506,585 | |
| 13100031 | 51300 | P/T WAGES CROSS. GRDS. | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | |
| 13100031 | 51510 | P.D. TRAINING O/T | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 13100031 | 51801 | WOKERS COMP. | - | - | - | - | - | |
| 13100031 | 52320 | SUBSCRIPTIONS | 400 | 408 | 416 | 425 | 433 | |
| 13100031 | 52330 | TRAINING & EDUCATION | 30,000 | 30,614 | 31,234 | 31,865 | 32,512 | |
| 13100031 | 52350 | TRAVEL EXPENSE | 5,000 | 5,102 | 5,206 | 5,311 | 5,419 | |
| 13100031 | 52480 | OTHER PROF. SERVICES | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 13100031 | 52570 | OTHER REPAIRS & MAINT. | 20,000 | 20,409 | 20,822 | 21,244 | 21,675 | |
| 13100031 | 52790 | UNIFORM ALLOW. - PART TIME | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 13100031 | 53260 | TRAFFIC SUPPLIES | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 13100031 | 53450 | LAB. SUPPLIES | 6,000 | 6,123 | 6,247 | 6,373 | 6,502 | |
| 13100031 | 53510 | FIREARM SUPPLIES | 25,748 | 26,275 | 26,807 | 27,349 | 27,904 | |
| 13100031 | | POLICE DEPT. SUPPORT | 860,733 | 863,027 | 865,344 | 867,706 | 870,123 | |
| 13202010 | | ANIMAL CONTROL | | | | | | |
| 13202010 | 51000 | REGULAR WAGES | 181,624 | 181,624 | 181,624 | 181,624 | 181,624 | |
| 13202010 | 51300 | PART TIME WAGES | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | |
| 13202010 | 51500 | OVERTIME | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | |
| 13202010 | 51530 | VAC.BUY BACK | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 13202010 | 51700 | LONGEVITY | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | |
| 13202010 | 51800 | SEPAR. PAY | - | - | - | - | - | |
| 13202010 | 52100 | UTILITIES | 14,000 | 14,286 | 14,576 | 14,871 | 15,172 | |
| 13202010 | 52250 | ADVERTISING | 1,500 | 1,531 | 1,562 | 1,593 | 1,626 | |
| 13202010 | 52310 | CONVENTIONS & DUES | 560 | 571 | 583 | 595 | 607 | |
| 13202010 | 52455 | VETERINARY SERVICES | 21,000 | 21,430 | 21,864 | 22,306 | 22,758 | |
| 13202010 | 52780 | UNIFORMS- F/T & PT | 7,420 | 7,572 | 7,725 | 7,881 | 8,041 | |
| 13202010 | 52790 | UNIFORMS-P/T | 2,762 | 2,818 | 2,876 | 2,934 | 2,993 | |
| 13202010 | 53485 | DOG FOOD | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 13202010 | 55370 | OTHER EQUIPMENT | 5,000 | 5,102 | 5,206 | 5,311 | 5,419 | |
| 13202010 | 56375 | SPAY & NEUTER | - | - | - | - | - | |
| 13202010 | | ANIMAL CONTROL | 283,366 | 284,475 | 285,596 | 286,739 | 287,908 | |
| 13300010 | | EMERGENCY MANAGEMENT | | | | | | |
| 13300010 | 51300 | PART TIME WAGES | 11,948 | 11,948 | 11,948 | 11,948 | 11,948 | |
| 13300010 | 52150 | TELEPHONE EXP. | 750 | 765 | 781 | 797 | 813 | |
| 13300010 | 53130 | OTHER SUPPLIES | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 13300010 | 54090 | OTHER CHARGES | 500 | 510 | 521 | 531 | 542 | |
| 13300010 | | EMERGENCY MANAGEMENT | 14,198 | 14,244 | 14,291 | 14,338 | 14,386 | |
| 14000010 | | PUBLIC WORKS ADMINISTRATION | | | | | | |
| 14000010 | 51000 | REGULAR WAGES | 275,710 | 275,710 | 275,710 | 275,710 | 275,710 | |
| 14000010 | 51300 | P/T WAGES | 10,998 | 10,998 | 10,998 | 10,998 | 10,998 | |
| 14000010 | 52680 | TOWN ROAD AID | 300,000 | 306,136 | 312,336 | 318,654 | 325,118 | |
| 14000010 | 53460 | CLOTHING & UNIFORMS | 11,250 | 11,480 | 11,713 | 11,950 | 12,192 | |
| 14000010 | | PUBLIC WORKS ADMINISTRATION | 597,958 | 604,324 | 610,757 | 617,312 | 624,018 | |
| 14100010 | | ENGINEERING | | | | | | |
| 14100010 | 51000 | REGULAR WAGES | 186,761 | 186,761 | 186,761 | 186,761 | 186,761 | |
| 14100010 | 52310 | CONVENTIONS & DUES | 1,500 | 1,531 | 1,562 | 1,593 | 1,626 | |
| 14100010 | 52335 | PROF. LICENSE FEE | 1,050 | 1,071 | 1,093 | 1,115 | 1,138 | |
| 14100010 | | ENGINEERING | 189,311 | 189,363 | 189,416 | 189,470 | 189,525 | |
| 14404072 | | VEHICLE MAINTENANCE | | | | | | |
| 14404072 | 51000 | REGULAR WAGES | 426,421 | 426,421 | 426,421 | 426,421 | 426,421 | |
| 14404072 | 51500 | OVERTIME | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| 14404072 | 52100 | UTILITIES | 50,000 | 51,023 | 52,056 | 53,109 | 54,186 | |
| 14404072 | 52310 | CONFERENCES/SHOWS | 800 | 816 | 833 | 850 | 867 | |
| 14404072 | 52320 | TRAINING/DUES/SUBSC | 3,000 | 3,061 | 3,123 | 3,187 | 3,251 | |
| 14404072 | 52540 | MOTOR VEHICLE MAINT. | 59,900 | 61,125 | 62,363 | 63,625 | 64,915 | |
| 14404072 | 52545 | SPL. EQUIP. REPAIR | 40,000 | 40,818 | 41,645 | 42,487 | 43,349 | |
| 14404072 | 52550 | GROUND MAINT. | 7,980 | 8,143 | 8,308 | 8,476 | 8,648 | |
| 14404072 | 52575 | EMISSIONS TESTING | - | - | - | - | - | |
| 14404072 | 52585 | TIRE REPAIR & SERV. | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 14404072 | 52630 | VEHICLE RENTAL | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|----------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 14404072 | 52650 | OTHER RENT | 5,050 | 5,153 | 5,258 | 5,364 | 5,473 | |
| 14404072 | 52740 | SECURITY SYSTEM | 2,900 | 2,959 | 3,019 | 3,080 | 3,143 | |
| 14404072 | 52940 | HAZARDOUS WASTE DISPOSAL | 1,600 | 1,633 | 1,666 | 1,699 | 1,734 | |
| 14404072 | 53210 | AUTO FUEL & FLUIDS | 300,000 | 306,136 | 312,336 | 318,654 | 325,118 | |
| 14404072 | 53220 | MOTOR VEHICLE PARTS | 200,000 | 204,091 | 208,224 | 212,436 | 216,746 | |
| 14404072 | 53240 | TIRES, TUBES & BATTERIES | 45,000 | 45,920 | 46,850 | 47,798 | 48,768 | |
| 14404072 | 53250 | TOOLS & MISC EQUIPMENT | 6,000 | 6,123 | 6,247 | 6,373 | 6,502 | |
| 14404072 | 53430 | JANTRL. SUPL. | 500 | 510 | 521 | 531 | 542 | |
| 14404072 | 53445 | SAFETY SUPPLIES | 2,500 | 2,551 | 2,603 | 2,655 | 2,709 | |
| 14404072 | 53530 | SNOW REMOV. EQUIPMENT | 30,000 | 30,614 | 31,234 | 31,865 | 32,512 | |
| 14404072 | 53560 | BROOMS & SWEEPERS | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 14404072 | 55190 | OTHER EQUIPMENT | 250 | 255 | 260 | 266 | 271 | |
| 14404072 | | VEHICLE MAINTENANCE | 1,280,901 | 1,296,844 | 1,312,953 | 1,329,369 | 1,346,165 | |
| 14505071 | | COMPOST SITE | | | | | | |
| 14505071 | 51000 | REGULAR WAGES | - | - | - | - | - | |
| 14505071 | 52740 | SECURITY SYSTEM | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 14505071 | 52930 | COMPOST SITE | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 14505071 | 52940 | HAZARDOUS WASTE PICKUP | 22,000 | 22,450 | 22,905 | 23,368 | 23,842 | |
| 14505071 | | COMPOST SITE | 36,000 | 36,736 | 37,480 | 38,238 | 39,014 | |
| 14509971 | | SOLID WASTE | | | | | | |
| 14509971 | 52900 | CONDOS TRASH PICKUP | 235,000 | 239,807 | 244,663 | 249,612 | 254,676 | |
| 14509971 | 52910 | TRASH PICKUP | 1,272,500 | 1,298,527 | 1,324,825 | 1,351,624 | 1,379,043 | |
| 14509971 | 52915 | TRASH PICKUP - CITY BUILD. | 92,000 | 93,882 | 95,783 | 97,721 | 99,703 | |
| 14509971 | 52920 | TIPPING FEES DISPOSAL | 1,024,000 | 1,044,944 | 1,066,107 | 1,087,673 | 1,109,737 | |
| 14509971 | 52941 | HAZARDOUS WASTE - CITY | 5,500 | 5,612 | 5,726 | 5,842 | 5,961 | |
| 14509971 | 52950 | RECYCLING PICKUP | 249,900 | 255,011 | 260,176 | 265,439 | 270,824 | |
| 14509971 | 52955 | PORTABLE RESTROOMS | 30,000 | 30,614 | 31,234 | 31,865 | 32,512 | |
| 14509971 | | SOLID WASTE | 2,908,900 | 2,968,396 | 3,028,513 | 3,089,776 | 3,152,455 | |
| 14606074 | | GROUNDS MAINTENANCE | | | | | | |
| 14606074 | 52510 | MAINT. SERV. AGREMT. | 3,500 | 3,572 | 3,644 | 3,718 | 3,793 | |
| 14606074 | 52580 | EQUIP. MAINTENANCE | 1,050 | 1,071 | 1,093 | 1,115 | 1,138 | |
| 14606074 | 53265 | STREET MARKING PAINT | 7,500 | 7,653 | 7,808 | 7,966 | 8,128 | |
| 14606074 | 53490 | OTHER OPER. SUPPLIES | 6,055 | 6,179 | 6,304 | 6,432 | 6,562 | |
| 14606074 | 53555 | LIGHT POLE | 9,975 | 10,179 | 10,385 | 10,595 | 10,810 | |
| 14606074 | | GROUNDS MAINTENANCE | 28,080 | 28,654 | 29,235 | 29,826 | 30,431 | |
| 14606075 | | BUILDING MAINTENANCE | | | | | | |
| 14606075 | 51000 | REGULAR WAGES | 440,606 | 440,606 | 440,606 | 440,606 | 440,606 | |
| 14606075 | 51500 | OVERTIME | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 14606075 | 52100 | UTILITIES | 520,000 | 530,636 | 541,382 | 552,334 | 563,538 | |
| 14606075 | 52500 | HVAC MAINTENANCE | 50,000 | 51,023 | 52,056 | 53,109 | 54,186 | |
| 14606075 | 52510 | MAINT. SERVICE AGREMT. | 56,800 | 57,962 | 59,136 | 60,332 | 61,556 | |
| 14606075 | 52530 | BLDG. MAINTENANCE | 40,850 | 41,686 | 42,530 | 43,390 | 44,270 | |
| 14606075 | 52740 | SECURITY SYSTEM | 9,000 | 9,184 | 9,370 | 9,560 | 9,754 | |
| 14606075 | 53430 | JANITORIAL SUPPLIES | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 14606075 | 53445 | SAFETY SUPPLIES | 895 | 913 | 932 | 951 | 970 | |
| 14606075 | 53490 | OTHER OPER. SUPPLIES | 450 | 459 | 469 | 478 | 488 | |
| 14606075 | | BUILDING MAINTENANCE | 1,193,601 | 1,207,775 | 1,222,097 | 1,236,692 | 1,251,624 | |
| 14704010 | | HIGHWAYS & PARKS ADMIN | | | | | | |
| 14704010 | 51000 | REGULAR WAGES | 2,462,364 | 2,462,364 | 2,462,364 | 2,462,364 | 2,462,364 | |
| 14704010 | 51400 | TEMPORARY PAYROLL | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | |
| 14704010 | 51500 | OVERTIME | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | |
| 14704010 | 51550 | STORM EXPENSE | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | |
| 14704010 | 51600 | SHIFT DIFFERENTI'L CIVILIAN | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 14704010 | 52160 | STREET LIGHTING | 600,000 | 612,272 | 624,672 | 637,308 | 650,237 | |
| 14704010 | 52550 | GROUNDS MAINT. BIKE PATH | 15,827 | 16,151 | 16,478 | 16,811 | 17,152 | |
| 14704010 | 52610 | RENTAL OF LAND | 600 | 612 | 625 | 637 | 650 | |
| 14704010 | 53380 | MISC. CONSTR. SUPPL. HWY. & PRK. | 55,000 | 56,125 | 57,262 | 58,420 | 59,605 | |
| 14704010 | | HIGHWAYS & PARKS ADMIN | 3,565,791 | 3,579,524 | 3,593,400 | 3,607,540 | 3,622,008 | |
| 14706010 | | HIGHWAYS & PARKS ADMIN. | | | | | | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|----------------------------------|---------|----------|----------|----------|----------|----|
| | | | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | |
| Department | | DESCRIPTION | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| 14706010 | 52210 | PRINTING | 650 | 663 | 677 | 690 | 704 | |
| 14706010 | 53445 | SAFETY SUPPLIES | 3,730 | 3,806 | 3,883 | 3,962 | 4,042 | |
| 14706010 | | HIGHWAYS & PARKS ADMIN. - SAFETY | 4,380 | 4,470 | 4,560 | 4,652 | 4,747 | |
| 14706076 | | PARKS MAINTENANCE | | | | | | |
| 14706076 | 52100 | UTILITIES / WATER | 105,000 | 107,148 | 109,318 | 111,529 | 113,791 | |
| 14706076 | 52130 | WATER | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 14706076 | 52530 | BLDG MAINTENANCE | 6,500 | 6,633 | 6,767 | 6,904 | 7,044 | |
| 14706076 | 52550 | GROUNDS MAINT.PRKS.& FIELDS | 65,000 | 66,329 | 67,673 | 69,042 | 70,442 | |
| 14706076 | 52740 | SECURITY SYSTEM | 4,410 | 4,500 | 4,591 | 4,684 | 4,779 | |
| 14706076 | | PARKS MAINTENANCE | 190,910 | 194,815 | 198,760 | 202,781 | 206,894 | |
| 14706077 | | OUTSIDE CONTRACTORS | | | | | | |
| 14706077 | 52570 | OTHER REPAIRS / MAINT. | 55,000 | 56,125 | 57,262 | 58,420 | 59,605 | |
| 14706077 | 53380 | MISC.CONSTR SUPPLIES | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 14706077 | 54095 | STORM/ EMER. LOSSES | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 14706077 | | OUTSIDE CONTRACTORS | 85,000 | 86,739 | 88,495 | 90,285 | 92,117 | |
| 14706078 | | TREE DEPT. | | | | | | |
| 14706078 | 52555 | TREE MAINTENANCE | 184,000 | 187,763 | 191,566 | 195,441 | 199,406 | |
| 14706078 | 53490 | OPER.SUPPLIES | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 14706078 | 53570 | TREES & SHRUBS | 2,500 | 2,551 | 2,603 | 2,655 | 2,709 | |
| 14706078 | | TREE DEPT. | 187,500 | 191,335 | 195,210 | 199,159 | 203,199 | |
| 15000010 | | HUMAN RESOURCES | | | | | | |
| 15000010 | 51000 | REGULAR WAGES | 237,237 | 237,237 | 237,237 | 237,237 | 237,237 | |
| 15000010 | 51095 | COMMUNITY CENTER ATTENDT. | - | - | - | - | - | |
| 15000010 | 51400 | SUMMER TEMPORARY PAYROLL | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | |
| 15000010 | 51500 | OVERTIME | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 15000010 | 52220 | OUTSIDE PRINTING | 500 | 510 | 521 | 531 | 542 | |
| 15000010 | 52810 | VETS MEM. DAY SERVS. | 6,000 | 6,123 | 6,247 | 6,373 | 6,502 | |
| 15000010 | 52840 | BAND CONCERTS | 5,000 | 5,102 | 5,206 | 5,311 | 5,419 | |
| 15000010 | 52850 | HOLIDAY FESTIVITES | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 15000010 | 53490 | OPER.SUPPLIES SUMMER TEMPS. | - | - | - | - | - | |
| 15000010 | 53570 | BEAUTIFCAT. PROG. | 1,500 | 1,531 | 1,562 | 1,593 | 1,626 | |
| 15000010 | 54320 | OUTSIDE AGEN.REG.MENTAL HEALTH | - | - | - | - | - | |
| 15000010 | 54350 | N.H TRANSIT FEES & CHARGES | - | - | - | - | - | |
| 15000010 | 54470 | CLIENT ASSISTANCE | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 15000010 | | HUMAN RESOURCES | 282,237 | 282,748 | 283,265 | 283,792 | 284,330 | |
| 15100010 | | ELDERLY SERVICES | | | | | | |
| 15100010 | 51000 | REGULAR WAGES | 211,775 | 211,775 | 211,775 | 211,775 | 211,775 | |
| 15100010 | 51100 | SR.CNT. P/T (1) | - | - | - | - | - | |
| 15100010 | 51110 | ALLINGTWN SR.CNT. P/T (2) | - | - | - | - | - | |
| 15100010 | 52310 | CONVENTIONS & DUES | 490 | 500 | 510 | 520 | 531 | |
| 15100010 | 52410 | INSTRUCTORS | 5,480 | 5,592 | 5,705 | 5,821 | 5,939 | |
| 15100010 | 52540 | MOTOR VEHICLE MAINT. | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 15100010 | 52630 | RENTAL OF VEHICLES | 196 | 200 | 204 | 208 | 212 | |
| 15100010 | 52700 | TRANSPORTATION CONTRACT | 260,386 | 265,712 | 271,093 | 276,577 | 282,188 | |
| 15100010 | 52710 | ELDERLY NUTRITION | 4,655 | 4,750 | 4,846 | 4,944 | 5,045 | |
| 15100010 | 53490 | OTHER OPER. SUPPLIES | 3,763 | 3,840 | 3,918 | 3,997 | 4,078 | |
| 15100010 | | ELDERLY SERVICES | 487,745 | 493,389 | 499,093 | 504,905 | 510,851 | |
| 15202050 | | RECREATIONAL SERVICES | | | | | | |
| 15202050 | 51000 | REGULAR WAGES | 317,319 | 317,319 | 317,319 | 317,319 | 317,319 | |
| 15202050 | 51080 | RECREATION AIDES | 39,808 | 39,808 | 39,808 | 39,808 | 39,808 | |
| 15202050 | 51130 | BEACH CONSTABLES | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | |
| 15202050 | 51160 | SPEC ACTIVITY INSTRUCTORS | 5,320 | 5,320 | 5,320 | 5,320 | 5,320 | |
| 15202050 | 51170 | SUPERV. & INSTRUCTORS | 64,000 | 64,000 | 64,000 | 64,000 | 64,000 | |
| 15202050 | 51180 | LIFE GUARDS | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | |
| 15202050 | 51500 | OVERTIME | 12,800 | 12,800 | 12,800 | 12,800 | 12,800 | |
| 15202050 | 52230 | BEACH STICKERS | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 15202050 | 52310 | CONVENTIONS & DUES | 750 | 765 | 781 | 797 | 813 | |
| 15202050 | 52530 | BLDG MAINTENANCE | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 15202050 | 52750 | FEES & CHARGES | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|---------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|----|
| Department | | DESCRIPTION | FY2019 BUDGET | FY2020 FORECAST | FY2021 FORECAST | FY2022 FORECAST | FY2023 FORECAST | TM |
| 15202050 | 53250 | TOOLS & MISC EQUIPMENT | 2,500 | 2,551 | 2,603 | 2,655 | 2,709 | |
| 15202050 | 53440 | MEDICAL SUPPL. FIRST AID KITS | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 15202050 | 53540 | RECREATION SUPPLIES | 14,000 | 14,286 | 14,576 | 14,871 | 15,172 | |
| 15202050 | 54320 | OUTSIDE AGEN. W.H. YOUTH ASSOC. | 16,200 | 16,531 | 16,866 | 17,207 | 17,556 | |
| 15202050 | 55520 | RECREATION EQUIPMENT | 4,800 | 4,898 | 4,997 | 5,098 | 5,202 | |
| 15202050 | | RECREATIONAL SERVICES | 597,497 | 598,688 | 599,892 | 601,119 | 602,374 | |
| 15202051 | | DAY CAMP PROGRAM | | | | | | |
| 15202051 | 51400 | TEMPORARY PAYROLL | 119,879 | 119,879 | 119,879 | 119,879 | 119,879 | |
| 15202051 | 52700 | TRANSPORTATION CONTRACT | 14,660 | 14,960 | 15,263 | 15,572 | 15,887 | |
| 15202051 | 52750 | FEES & CHARGES | 6,000 | 6,123 | 6,247 | 6,373 | 6,502 | |
| 15202051 | | DAY CAMP PROGRAM | 140,539 | 140,962 | 141,389 | 141,824 | 142,269 | |
| 15202552 | | BENNETT RINK PROGRAMS | | | | | | |
| 15202552 | 52620 | RENTAL OF BLDGS. | 30,000 | 30,614 | 31,234 | 31,865 | 32,512 | |
| 15202552 | | BENNETT RINK PROGRAMS | 30,000 | 30,614 | 31,234 | 31,865 | 32,512 | |
| 15202553 | | AQUATIC PROGRAMS | | | | | | |
| 15202553 | 51040 | AQUA INSTRUCTORS | 17,856 | 17,856 | 17,856 | 17,856 | 17,856 | |
| 15202553 | 51070 | SWIMMING POOL STAFF | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 15202553 | 51140 | SWIM TEAM COACH | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | |
| 15202553 | 51300 | P / T WAGES POOL CUSTODIANS | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | |
| 15202553 | 52770 | OTHER CONT. SERVICES | - | - | - | - | - | |
| 15202553 | 53540 | RECREATION SUPPLIES | 1,860 | 1,898 | 1,936 | 1,976 | 2,016 | |
| 15202553 | 53545 | SPECIAL ACTIVITY SUPPLIES | 3,500 | 3,572 | 3,644 | 3,718 | 3,793 | |
| 15202553 | | AQUATIC PROGRAMS | 121,216 | 121,326 | 121,436 | 121,549 | 121,665 | |
| 15300010 | | HEALTH DEPARTMENT | | | | | | |
| 15300010 | 51000 | REGULAR WAGES | 345,720 | 345,720 | 345,720 | 345,720 | 345,720 | |
| 15300010 | 51500 | OVERTIME | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 15300010 | 52310 | CONVENTIONS & DUES | - | - | - | - | - | |
| 15300010 | 52320 | SUBSCRIPTIONS | - | - | - | - | - | |
| 15300010 | 52450 | MEDICAL SERVICES | 3,000 | 3,061 | 3,123 | 3,187 | 3,251 | |
| 15300010 | 52535 | PEST CONTROL | 3,000 | 3,061 | 3,123 | 3,187 | 3,251 | |
| 15300010 | 52780 | UNIFORMS-FULL TIME | 250 | 255 | 260 | 266 | 271 | |
| 15300010 | 53440 | MEDICAL SUPPLIES | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 15300010 | 53490 | OTHER SUPPLIES | - | - | - | - | - | |
| 15300010 | | HEALTH DEPARTMENT | 354,970 | 355,118 | 355,268 | 355,421 | 355,577 | |
| 16001060 | | LIBRARY | | | | | | |
| 16001060 | 51000 | LIBRARY EXPENSES | 1,521,000 | 1,496,000 | 1,471,000 | 1,446,000 | 1,421,000 | G |
| 16001060 | | LIBRARY | 1,521,000 | 1,496,000 | 1,471,000 | 1,446,000 | 1,421,000 | |
| 18009980 | | CITY INSURANCE PREMIUMS | | | | | | |
| 18009980 | 54010 | PROPERTY INSURANCE | - | - | - | - | - | |
| 18009980 | 54020 | AUTO INS. | - | - | - | - | - | |
| 18009980 | 54030 | GEN'L LIABILITY | 485,977 | 495,917 | 505,960 | 516,195 | 526,667 | |
| 18009980 | 54040 | UMBRELLA POLICY | - | - | - | - | - | |
| 18009980 | 54050 | LAW ENF. PRM. | - | - | - | - | - | |
| 18009980 | 54055 | PUBLIC OFFICIALS LIABILITY | - | - | - | - | - | |
| 18009980 | 54060 | OTHER PREMIUMS | - | - | - | - | - | |
| 18009980 | | CITY INSURANCE PREMIUMS | 485,977 | 495,917 | 505,960 | 516,195 | 526,667 | |
| 18009981 | | CITY INSURANCE - RETENTION | | | | | | |
| 18009981 | 54210 | AUTO DAMAGES | 50,000 | 51,023 | 52,056 | 53,109 | 54,186 | |
| 18009981 | 54230 | GENERAL LIABILITY LOSSES | 250,000 | 255,113 | 260,280 | 265,545 | 270,932 | |
| 18009981 | 54250 | OTHER LOSSES | 40,000 | 40,818 | 41,645 | 42,487 | 43,349 | |
| 18009981 | | CITY INSURANCE - RETENTION | 340,000 | 346,954 | 353,981 | 361,141 | 368,467 | |
| 18109982 | | EMPLOYEE BENEFITS | | | | | | |
| 18109982 | 51530 | VACATION BUY BACK | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | |
| 18109982 | 51700 | LONGEVITY | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | |
| 18109982 | 54110 | HEALTH INSURANCE PREM. | 9,901,082 | 10,732,773 | 11,634,326 | 12,611,609 | 13,670,984 | E |
| 18109982 | 54120 | LIFE INSURANCE PREM. | 130,000 | 132,659 | 135,346 | 138,083 | 140,885 | |
| 18109982 | 54130 | FICA-CITY | 1,336,000 | 1,336,000 | 1,336,000 | 1,336,000 | 1,336,000 | |

| CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL | | | | | | | | |
|--|-------|--------------------------------------|-------------|-------------|-------------|-------------|-------------|----|
| Department | | DESCRIPTION | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | TM |
| | | | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST | |
| 18109982 | 54140 | 401-K - CITY | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | |
| 18109982 | 54141 | PENSION - POLICE | 1,994,500 | 2,936,000 | 3,334,000 | 3,432,000 | 3,467,000 | I |
| 18109982 | 54170 | LONG TERM DISABIL. PREM. | 96,000 | 97,964 | 99,947 | 101,969 | 104,038 | |
| 18109982 | 56180 | EDUCATION REIMBURSEMENT | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 18109982 | | EMPLOYEE BENEFITS | 14,762,582 | 16,540,702 | 17,845,236 | 18,925,595 | 20,025,163 | |
| 18109983 | | STATE MANDATED BENEFITS | | | | | | |
| 18109983 | 54160 | CT. UNEMPLOYMENT COMP. | 100,000 | 102,045 | 104,112 | 106,218 | 108,373 | |
| 18109983 | 54180 | HEART & HYPER COMP. | 400,000 | 408,181 | 416,448 | 424,872 | 433,491 | |
| 18109983 | 54190 | WORKER'S COMP PREM. | 1,500,000 | 1,530,680 | 1,561,680 | 1,593,270 | 1,625,591 | |
| 18109983 | | STATE MANDATED BENEFITS | 2,000,000 | 2,040,906 | 2,082,239 | 2,124,360 | 2,167,455 | |
| 18209984 | | DEBT SERVICE PAYMENTS | | | | | | |
| 18209984 | 54510 | GEN'L PURPOSE-PRINCIPAL | 14,325,000 | 14,470,000 | 14,664,000 | 15,610,000 | 9,640,000 | |
| 18209984 | 54520 | GEN'L PURPOSE-INTEREST | 4,062,724 | 4,541,212 | 4,754,603 | 4,875,285 | 4,632,041 | |
| 18209984 | 54530 | GEN'L PURPOSE BANS -INTEREST | 109,425 | 111,663 | 113,925 | 116,229 | 118,587 | |
| 18209984 | 54640 | CLEAN WATERFUND PMTS. | 716,700 | 658,875 | 361,128 | 204,680 | 101,954 | |
| 18209910 | 56190 | BOND EXPENSE | - | - | - | - | - | |
| 18209984 | 54520 | GEN'L PURPOSE-INTEREST-UNDERFUNDE | 189,640 | | | | | |
| 18209984 | | DEBT SERVICE PAYMENTS | 19,403,489 | 19,781,751 | 19,893,655 | 20,806,194 | 14,492,582 | H |
| 18309910 | | MED COM | | | | | | |
| 18309910 | 54320 | PYMNTS-OUTSIDE AGEN.MED. COM. | 44,844 | 45,761 | 46,688 | 47,632 | 48,599 | |
| 18309910 | | MED COM | 44,844 | 45,761 | 46,688 | 47,632 | 48,599 | |
| 19009990 | | CONTINGENCY EXPENSES | | | | | | |
| 19009990 | 56010 | UNALLOCATED CONTINGENCY | 350,000 | 357,159 | 364,392 | 371,763 | 379,305 | |
| 19009990 | new | (FURLOUGH)/COMPENSATION INCR. | (73,000) | - | - | 263,824 | 796,748 | |
| 19009990 | 52340 | MILEAGE ALLOWANCE (city wide) | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 19009990 | 56140 | PRIMARY EXPENSE | 35,000 | 35,716 | 36,439 | 37,176 | 37,930 | |
| 19009990 | 56220 | ACTUARIAL STUDY | 7,500 | 7,653 | 7,808 | 7,966 | 8,128 | |
| 19009990 | 56305 | ELECTION EXPENSE | 35,000 | 35,716 | 36,439 | 37,176 | 37,930 | |
| 19009990 | 56360 | BANK FEES | 50,000 | 51,023 | 52,056 | 53,109 | 54,186 | |
| 19009990 | 56370 | DOG REPORT | 8,541 | 8,716 | 8,892 | 9,072 | 9,256 | |
| 19009990 | new | SELF-FUNDED CLAIM MARGIN (3%) | 297,032 | 321,983 | 349,030 | 378,348 | 410,130 | E |
| 19009990 | 56990 | MISCELLANEOUS | 2,000 | 2,041 | 2,082 | 2,124 | 2,167 | |
| 19009990 | 56997 | SEIZED ASSET DEFICIT | 40,000 | 40,000 | 40,000 | 22,000 | - | |
| 19009990 | new | LIBRARY CONTINGENCY | 25,000 | - | - | - | - | |
| 19009990 | new | MARB EXP. | 250,000 | - | - | - | - | |
| 19009990 | 56999 | RESERVE FOR DEFICIT REDUCTION | 1,750,000 | - | - | - | - | |
| 19009990 | 56999 | REVERSE-RESERVE FOR DEFICIT REDUCTIO | (1,750,000) | | | | | |
| | 51new | FINANCIAL POSITIONS | - | 125,000 | 125,000 | 125,000 | 125,000 | |
| | | CAPITAL NONRECURRING | - | 404,500 | 404,500 | 404,500 | 404,500 | |
| | | ADVANCE FUNDING OPEB TRUST | - | 50,000 | 75,000 | 100,000 | 125,000 | |
| 19009990 | | CONTINGENCY EXPENSES | 1,034,073 | 1,446,649 | 1,508,927 | 1,819,495 | 2,397,867 | |
| | | ADMINISTRATIVE EFFICIENCY SAVINGS | (822,057) | (1,664,770) | (1,689,018) | (1,721,775) | (1,685,266) | |
| | | ADMINISTRATIVE EFFICIENCY COSTS | 305,514 | 416,193 | 422,254 | 430,444 | 421,316 | |
| | | City | 72,463,992 | 74,548,328 | 76,229,489 | 78,749,424 | 74,388,722 | |
| | | Education | 89,960,421 | 90,680,104 | 91,405,545 | 92,136,790 | 92,873,884 | F |
| | | Total Expenditures | 162,424,413 | 165,228,433 | 167,635,034 | 170,886,213 | 167,262,606 | |

Assumptions and Commentary for the Allingtown Fire Department Revenue Forecast:

Current Tax revenue projection for the fiscal year 2019-2023 budget contains the following assumptions:

- Mill rate on real estate and personal property increases from \$14.0 in fiscal year 2019 to \$15.5 in fiscal 2023.^J
- Mill rate on motor vehicles stays flat at \$8.00.^K
- Grand List growth for real estate and personal property of 0.31% from 2019 to 2020, 0.06% from 2020 to 2021, 4.06% from 2021 to 2022, and 0.06% from 2022 to 2023. This is based on estimates made by the City Assessor and includes commercial projects that are completed and those that will be started in 2019 and completed during the next five fiscal years. It also includes the decennial revaluation, which is estimated at 4% based upon results of prior revaluations as well as recent experienced economic activity in the City.^L
- Tax collection rate of 98.40% of the tax levy is based on historical tax collection rate.^M

Non-Current Tax revenues are based on prior years' experience and adjusted based on future expected fluctuations.

Assumptions and Commentary for the Allingtown Fire Department Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to remain flat from fiscal year 2019 to fiscal year 2023, consistent with the contract that has been collectively bargained with Allingtown Fire Department employees. Overtime is expected to remain flat over the next 5 fiscal years. We have included a contingency for a 1% payroll increase in fiscal years 2022 and 2023.

Non-Payroll Expenses

The plan utilizes the Federal Reserve Bank's inflation expectations model in allowing for expected increases in general non-payroll related expenses. This rate approximates 2% each year during the five year plan. There are no projected savings from efficiencies or other cost savings measures in the plan.

Defined Benefit Pension

The Allingtown Fire Department Pension is a closed plan that is funded by the City of West Haven Allingtown Fire Department and its employees. Contributions to the Fire Plan represent 100% of the contributions recommended by the actuary for a fully funded pension plan.

Health and Other Post-Employment Benefits (OPEB)

For fiscal year 2019, the plan's budgeted health insurance costs are based on Segal Consulting's analysis of budget projections including a 3% self-fund claims margin. These costs are projected to increase by 8.4% annually from fiscal year 2019 through 2023.^N

Conclusion

As required, the City's plan projects a surplus in each of the five years as indicated in the table on the following page.

Through this plan, the City is building a fund balance of slightly over 4% of total expenditures by FY2023. The City feels that they will have made reasonable progress through this plan and will be in a strong position to continue building the appropriate fund balances far into the future.

Actual results may differ from the estimates made in this plan. However we believe that the underlying estimates are reasonable based upon our prior experience and current economic conditions.

| CITY OF WEST HAVEN ALLINGTOWN FIRE FINAL ANALYSIS OF SURPLUS/ DEFICIT | | | | | |
|---|------------------|----------------|----------------|----------------|----------------|
| | FY19 | FY20 | FY21 | FY22 | FY23 |
| | Council Approved | FORECAST | FORECAST | FORECAST | FORECAST |
| TOTAL INCOME | 7,390,366 | 7,724,824 | 7,854,119 | 8,223,195 | 8,285,478 |
| TOTAL EXPENSES | 7,331,755 | 7,516,536 | 7,731,298 | 7,951,823 | 8,178,311 |
| SURPLUS/ DEFICIT | 58,611 | 208,288 | 122,820 | 271,372 | 107,166 |

| | | | | | |
|--|-----------|-----------|-----------|----------|---------|
| BEGINNING ACCUMULATED SURPLUS/(DEFICIT)* | (425,845) | (367,234) | (158,946) | (36,125) | 235,246 |
| ENDING ACCUMULATED SURPLUS/(DEFICIT) | (367,234) | (158,946) | (36,125) | 235,246 | 342,413 |

*Please see the following page for the calculation of the beginning fund balance for FY2019.

DRAFT

2019 BEGINNING SURPLUS/ (DEFICIT) CALCULATION

| | |
|-------------------------------|-----------|
| {a} 2017 Audited Deficit | (658,268) |
| {b} FY2018 Projection | 232,423 |
| {a}+{b}={c} Beginning Deficit | (425,845) |

DRAFT

| CITY OF WEST HAVEN ALLINGTOWN FIRE REVENUE | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|
| | | FY19 | FY20 | FY21 | FY22 | FY23 |
| | | Council Approved | FORECAST | FORECAST | FORECAST | FORECAST |
| 47600 | DONATIONS (UNH) | 100,000 | 103,000 | 106,090 | 109,273 | 112,551 |
| 45231 | STATE OF CT - PILOT PAYMENT-MUNI TRANSITIONAL GRANT | 120,170 | - | - | - | - |
| 45340 | RWA PILOT DIRECT PAYMENT | 54,234 | 54,234 | 54,234 | 54,234 | 54,234 |
| | FEMA GRANT | - | - | - | - | - |
| | CDA GRANT | - | - | - | - | - |
| 47050 | BUNDLE BILLING | 10,000 | 12,000 | 12,360 | 12,731 | 13,113 |
| 44220 | INSURANCE RECOVERY | 7,000 | 7,210 | 7,426 | 7,649 | 7,879 |
| 47060 | TRANSPORT FEES | 14,000 | 14,420 | 14,853 | 15,298 | 15,757 |
| 44220 | INSURANCE REIMBURSEMENT | - | - | - | - | - |
| | WORKMEN'S COMPENSATION REIMBURSEMENT | - | - | - | - | - |
| 42900 | PERMITS, PLAN REVIEWS & INSPECTION FEES | 65,000 | 30,000 | 30,900 | 31,827 | 32,782 |
| 47900 | EQUIPMENT SALE | - | - | - | - | - |
| 46720 | SPS REIMBURSEMENTS | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| | PENSION DISBURSEMENT | - | - | - | - | - |
| 47900 | VOLUNTEER HOUSING | 1,600 | 1,000 | 1,030 | 1,061 | 1,093 |
| | NON TAX INCOME | 387,004 | 237,314 | 242,806 | 248,464 | 254,290 |
| | | | | | | |
| 41100 | TAX COLLECTIONS | 6,883,362 | 7,363,910 | 7,484,004 | 7,843,604 | 7,896,126 |
| 41200 | BACK TAXES | 120,000 | 123,600 | 127,308 | 131,127 | 135,061 |
| | TAX INCOME | 7,003,362 | 7,487,510 | 7,611,312 | 7,974,731 | 8,031,187 |
| | | | | | | |
| | NON-TAX INCOME | 387,004 | 237,314 | 242,806 | 248,464 | 254,290 |
| | TAX INCOME | 7,003,362 | 7,487,510 | 7,611,312 | 7,974,731 | 8,031,187 |
| | TOTAL INCOME | 7,390,366 | 7,724,824 | 7,854,119 | 8,223,195 | 8,285,478 |

CITY OF WEST HAVEN ALLINGTOWN FIRE TAX LEVY CALCULATION

| Assessment | FY19 Council Approved | FY20 FORECAST | FY21 FORECAST | FY22 FORECAST | FY23 FORECAST | TM |
|--|--------------------------|------------------|------------------|------------------|------------------|----|
| {a} GRAND LIST RE,PP | 469,767,658 | 471,211,353 | 471,489,643 | 490,627,518 | 490,905,808 | L |
| {b} GRAND LIST MV | 51,934,800 | 51,934,800 | 51,934,800 | 51,934,800 | 51,934,800 | |
| NET GRAND LIST | 521,702,458 | 523,146,153 | 523,424,443 | 542,562,318 | 542,840,608 | |
| {c} MILL MV | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | K |
| {d} MILL RATE RE, PP | 13.06 | 15.00 | 15.25 | 15.40 | 15.50 | J |
| {d-1} SUPPLEMENTAL MILL RATE RE, PP | 0.94 | | | | | |
| {b}*{c}/1000={e} MV | 415,478 | 415,478 | 415,478 | 415,478 | 415,478 | |
| {a}*{d}/1000={f} PP, R/E | 6,135,166 | 7,068,170 | 7,190,217 | 7,555,664 | 7,609,040 | |
| {a}*{d-1}/1000={f-1} SUPPLEMENTAL RE, PP | 441,582 | | | | | |
| CURRENT PROPERTY TAX LEVY | | | | | | |
| {e} CURRENT PROPERTY TAX LEVY - MV | 415,478 | 415,478 | 415,478 | 415,478 | 415,478 | |
| {f} CURRENT PROPERTY TAX LEVY - R/E, PP | 6,135,166 | 7,068,170 | 7,190,217 | 7,555,664 | 7,609,040 | |
| {f-1} SUPPLEMENTAL PROPERTY TAX LEVY R/E, PP | 441,582 | | | | | |
| {e}+{f}+{f-1}={g} GROSS TAX LEVY | 6,992,226 | 7,483,649 | 7,605,695 | 7,971,142 | 8,024,518 | |
| {h} COLLECTION RATE | 98.4% | 98.4% | 98.4% | 98.4% | 98.4% | M |
| {e}*{h}={i} COLLECTED TAX-MV | 408,831 | 408,831 | 408,831 | 408,831 | 408,831 | |
| {f}*{h}={j} COLLECTED TAX-R/E, PP | 6,040,015 | 6,955,080 | 7,075,174 | 7,434,773 | 7,487,295 | |
| {f-1}*{h}={j-1} SUPPLEMENTAL PROPERTY TAX LEVY R/E, PP | 434,516 | | | | | |
| {i}+{j}+{j-1}={k} TOTAL COLLECTED | 6,883,362 | 7,363,910 | 7,484,004 | 7,843,604 | 7,896,126 | |

| CITY OF WEST HAVEN ALLINGTOWN FIRE EXPENSE SUMMARY | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|----|
| | FY19 | FY20 | FY21 | FY22 | FY23 | |
| | Council Approved | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| PERSONNEL EXPENSES | 6,421,291 | 6,589,107 | 6,786,727 | 6,970,970 | 7,158,522 | N |
| MAINTENANCE & EQUIPMENT | 156,000 | 157,534 | 159,084 | 160,664 | 162,280 | |
| ADMINISTRATION | 106,500 | 108,678 | 110,879 | 113,122 | 115,417 | |
| FIXED EXPENSES | 647,964 | 661,217 | 674,608 | 707,067 | 742,093 | |
| Grand Total Expenses | 7,331,755 | 7,516,536 | 7,731,298 | 7,951,823 | 8,178,311 | |

DRAFT

| CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|----|
| | | FY19 | FY20 | FY21 | FY22 | FY23 | |
| | | Council Approved | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| | PERSONNEL EXPENSES | | | | | | |
| 51000 | MANAGEMENT SALARIES | 259,538 | 259,538 | 259,538 | 259,538 | 259,538 | |
| 51000 | FIREFIGHTERS SALARIES | 1,344,973 | 1,344,973 | 1,344,973 | 1,344,973 | 1,344,973 | |
| 51000 | HOLIDAY PAY | 122,659 | 122,659 | 122,659 | 122,659 | 122,659 | |
| 51000 | SHIFT COVERAGE (VAC/SICK/INJURY) | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | |
| 51000 | SPS JOBS | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 51000 | EMPLOYEE TERMINATION PAY (SICK DAY PAY) | 160,000 | 120,000 | 100,000 | 54,000 | 40,000 | |
| 52780 | UNIFORMS | 16,000 | 16,327 | 16,658 | 16,995 | 17,340 | |
| 54120 | LIFE INSURANCE | 14,000 | 14,420 | 14,420 | 14,852 | 14,852 | |
| 54140 | PENSION PLAN (DISTRICT'S SHARE) | 150,773 | 169,331 | 176,217 | 182,507 | 186,371 | |
| 54140 | PENSION PLAN (RETIREES BENEFIT) | 1,871,443 | 2,081,669 | 2,145,783 | 2,212,493 | 2,248,629 | |
| 54180 | HEART & HYPERTENSION | 70,000 | 66,161 | 67,000 | 66,148 | 57,141 | |
| 54190 | WORKMAN'S COMP. INSURANCE | 150,000 | 153,068 | 156,168 | 159,327 | 162,559 | |
| 54770 | MEDICAL PLAN (BC/BS, DENTAL) | 1,494,656 | 1,620,207 | 1,756,305 | 1,903,834 | 2,063,756 | N |
| 54770 | SUPPLEMENTAL INSURANCE (CARVE OUT PLAN) | 0 | 0 | 0 | 0 | 0 | |
| 56180 | PARAMEDIC - EMT CERTIFICATION | 105,000 | 107,148 | 109,318 | 111,529 | 113,791 | |
| | ADDITIONAL PENSION FUNDING | 152,409 | | | | | |
| | SELF-FUNDED CLAIM MARGIN (3%) | 44,840 | 48,606 | 52,689 | 57,115 | 61,913 | N |
| | SUBTOTAL | 6,421,291 | 6,589,107 | 6,786,727 | 6,970,970 | 7,158,522 | |
| | MAINTENANCE & EQUIPMENT | | | | | | |
| 52150 | CAPITAL IMPROVEMENT FUND | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 52530 | BUILDING MAINTENANCE | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 52580 | EQUIPMENT PURCHASE/MAINTENANCE | 27,000 | 27,552 | 28,110 | 28,679 | 29,261 | |
| 53250 | GEAR AND BATTERY REPLACEMENT | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 53250 | LIFE PAK 15/LUCAS TOOL | 5,000 | 5,102 | 5,206 | 5,311 | 5,419 | |
| 55630 | RADIO | 4,000 | 4,082 | 4,164 | 4,249 | 4,335 | |
| 56990 | HYDRANTS | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 55220 | CAPITAL IMPROVEMENTS | 81,000 | 81,000 | 81,000 | 81,000 | 81,000 | |
| | SUBTOTAL | 156,000 | 157,534 | 159,084 | 160,664 | 162,280 | |
| | ADMINISTRATION | | | | | | |
| 52330 | TRAINING EXPENSES | 25,000 | 25,511 | 26,028 | 26,555 | 27,093 | |
| 52360 | CHIEF OFFICERS EXPENSE | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 52360 | FIRE MARSHAL OFFICE | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 52420 | AUDITOR | 7,500 | 7,653 | 7,808 | 7,966 | 8,128 | |
| 52420 | ACTUARIAL | 3,000 | 3,061 | 3,123 | 3,187 | 3,251 | |

| CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT | | | | | | | |
|--|-----------------------------|------------------|------------------|------------------|------------------|------------------|----|
| | | FY19 | FY20 | FY21 | FY22 | FY23 | |
| | | Council Approved | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| 52420 | OPM MEDICAL AUDIT | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 52420 | ATTORNEY LITIGATION | 1,000 | 1,020 | 1,041 | 1,062 | 1,084 | |
| 54130 | SOCIAL SECURITY & MEDICARE | 60,000 | 61,227 | 62,467 | 63,731 | 65,024 | |
| | SUB TOTAL | 106,500 | 108,678 | 110,879 | 113,122 | 115,417 | |
| | FIXED EXPENSES | | | | | | |
| 52100 | HEATING (S.C.G.C.) | 11,000 | 11,225 | 11,452 | 11,684 | 11,921 | |
| 52110 | U.I. | 19,000 | 19,389 | 19,781 | 20,181 | 20,591 | |
| 52130 | RWA (FIRE FLOWS) | 171,000 | 174,498 | 178,031 | 181,633 | 185,317 | |
| 52130 | RWA (DOMESTIC) | 1,400 | 1,429 | 1,458 | 1,487 | 1,517 | |
| 52150 | TELEPHONE | 13,000 | 13,266 | 13,535 | 13,808 | 14,088 | |
| 52150 | EMER. REPORTING SYSTEM | 268,742 | 274,239 | 279,793 | 285,452 | 291,243 | |
| 52820 | MEDICAL TESTING | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 53110 | OFFICE SUPPLIES | 6,000 | 6,123 | 6,247 | 6,373 | 6,502 | |
| 53210 | GASOLINE & DIESEL | 18,000 | 18,368 | 18,740 | 19,119 | 19,507 | |
| 53440 | MEDICAL EQUIPMENT | 18,000 | 18,368 | 18,740 | 19,119 | 19,507 | |
| 54032 | LIABILITY INSURANCE | 41,522 | 42,371 | 43,229 | 44,104 | 44,999 | |
| 55160 | COMPUTERS | 10,300 | 10,511 | 10,724 | 10,940 | 11,162 | |
| 56010 | CONTIGENCY | 50,000 | 51,023 | 52,056 | 53,089 | 54,122 | |
| 56999 | DEFICIT REDUCTION | 150,000 | 153,068 | 156,168 | 159,327 | 162,559 | |
| 55160 | FIREHOUSE SOFTWARE | 8,000 | 8,164 | 8,329 | 8,497 | 8,670 | |
| 56999 | DEFICIT REDUCTION | (150,000) | (153,068) | (156,168) | (159,327) | (162,559) | |
| | SUB TOTAL | 647,964 | 661,217 | 674,608 | 707,067 | 742,093 | |
| | | | | | | | |
| | Grand Total Expenses | 7,331,755 | 7,516,536 | 7,731,298 | 7,951,823 | 8,178,311 | |

Assumptions and Commentary for the Water Pollution Control Revenue Forecast:

Revenue projections for the fiscal year 2019-2023 budget contains the following assumptions:

- Sewer use rate is \$426 for FY 2019. This rate is expected to decrease to \$418 in FY 2020 and then grow to \$426 in FY 2023.^o
- Charges to the Town of Orange for joint services rendered are expected to increase 3% annually over the next five fiscal years. West Haven is engaging a consultant to review certain aspects of the contract between West Haven and Orange to determine that the amounts billed to Orange are proper.^p

Assumptions and Commentary for the Water Pollution Control Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to increase by 2% in fiscal year 2019 and fiscal year 2020, consistent with the contract that has been collectively bargained with Water Pollution Control employees. There is no projected increase in fiscal years 2021, 2022 and 2023. Overtime is expected to decline in fiscal year 2020 and remain flat over the next 3 fiscal years as two employees will be returning from long term leave, which will lead to a decline in overtime. We have included a contingency for a 1% payroll increase in fiscal years 2022 and 2023.

Non-Payroll Expenses

The plan utilizes the Federal Reserve Bank's inflation expectations model in allowing for expected increases in general non-payroll related expenses. This rate approximates 2% each year during the five year plan. Because the U.S. Environmental Protection Agency and the Connecticut Department of Environmental Protection exercise significant jurisdiction over the Water Pollution Control operations (including operating under a Consent Decree), the plan does not anticipate any reduction in non-payroll expenses.

In order to build up the fund balance reserve to approximately \$2.5M, which represents approximately 20% of budgeted expenditures, the City has included a contingency reserve each year to build that fund balance.^q

Debt Service

Debt Service principal and interest payments for FY2019 through FY2023 includes amounts outstanding as of the beginning of FY 2019 as well as debt service associated with capital debt offerings for fiscal years 2019 through 2023. The Water Pollution Control fund expects to issue new debt each year to fund capital projects associated with the EPA Consent Decree Order as well as other sewer system upgrades. A transfer from Water Pollution Control to the City for its share of the debt service is included in City revenues for each of the five years.^r

Health and Other Post-Employment Benefits (OPEB)

Health and Other Post-Employment Benefits costs are included in the budget expenditure line for fringe benefits. For fiscal year 2019, the plan's budgeted health insurance costs are based on Segal Consulting's analysis of budget projections including a 3% self-fund claims margin. These costs are projected to increase by 8.4% annually from fiscal year 2019 through 2023.ⁿ

Conclusion

As required, the City's plan projects that the Water Pollution Control fund will break even in each of the five years as indicated in the table on the following page. Amounts include a contingency reserve to begin to reestablish a fund balance reserve for the fund.

Actual results may differ from the estimates made in this plan. However we believe that the underlying estimates are reasonable based upon our prior experience and current economic conditions.

| CITY OF WEST HAVEN WPCA ANALYSIS OF FINAL SURPLUS/ DEFICIT | | | | | |
|--|------------|------------|------------|------------|------------|
| | FY19 | FY20 | FY21 | FY22 | FY23 |
| | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST |
| TOTAL REVENUE | 11,797,193 | 11,616,286 | 11,734,359 | 11,768,987 | 11,889,853 |
| TOTAL EXPENSE | 11,797,193 | 11,616,286 | 11,734,359 | 11,768,987 | 11,889,853 |
| Surplus/Deficit | - | - | - | - | - |

Accum. Fund Balance/(Deficit) - - - - -

DRAFT

| CITY OF WEST HAVEN- WPCA REVENUE DETAIL | | | | | | |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| ACCOUNT# | DESCRIPTION | FY19 BUDGET | FY20 FORECAST | FY21 FORECAST | FY22 FORECAST | FY23 FORECAST |
| 46610 | SEWER USE FEE REVENUE | 11,097,768 | 10,903,536 | 11,000,226 | 11,012,831 | 11,111,012 |
| 46620 | PRIOR YEAR LEVY | 50,000 | 51,500 | 53,045 | 54,636 | 56,275 |
| 46630 | INTEREST, LIENS-CURRENT | 30,000 | 30,900 | 31,827 | 32,782 | 33,765 |
| 46640 | INTEREST, LIENS, DELINQUENT | 18,000 | 16,000 | 16,480 | 16,974 | 17,484 |
| 46670 | ORANGE SHARE SERV CHG. | 375,000 | 386,250 | 397,838 | 409,773 | 422,066 |
| 47675 | ORANGE CWF | 156,425 | 156,000 | 160,680 | 165,500 | 170,465 |
| 47680 | NITRO | 70,000 | 72,100 | 74,263 | 76,491 | 78,786 |
| 47900 | MISCELLANEOUS | - | - | - | - | - |
| | TOTAL REVENUE | 11,797,193 | 11,616,286 | 11,734,359 | 11,768,987 | 11,889,853 |

DRAFT

CITY OF WEST HAVEN- WPCA FUND ASSESSMENT CALCULATION

| | FY19 BUDGET | FY20 FORECAST | FY21 FORECAST | FY22 FORECAST | FY23 FORECAST | TM |
|----------------------------------|----------------|------------------|------------------|------------------|------------------|----|
| {a} TOTAL EXPENDITURES | 11,797,193 | 11,616,286 | 11,734,359 | 11,768,987 | 11,889,853 | O |
| PRIOR YEAR SEWER LEVY | 50,000 | 51,500 | 53,045 | 54,636 | 56,275 | |
| INTEREST - CURRENT LEVY | 30,000 | 30,900 | 31,827 | 32,782 | 33,765 | |
| INTEREST - DELINQUENT LEVY | 18,000 | 16,000 | 16,480 | 16,974 | 17,484 | |
| SEPTAGE DISPOSAL | - | - | - | - | - | |
| NITROGEN CREDITS | 70,000 | 72,100 | 74,263 | 76,491 | 78,786 | |
| ORANGE SHARE | 531,425 | 542,250 | 558,518 | 575,273 | 592,531 | P |
| SEWER FUND BALANCE | - | - | - | - | - | |
| {b} TOTAL NON-TAX REVENUES | 699,425 | 712,750 | 734,133 | 756,156 | 778,841 | |
| AMOUNT TO BE RAISED | | | | | | |
| {a}-{b}={c} BY SEWER USE FEE | 11,097,768 | 10,903,536 | 11,000,226 | 11,012,831 | 11,111,012 | |
| {d} RESERVE FOR UNCOLLECTED | 186,989 | 163,553 | 165,003 | 165,192 | 166,665 | |
| {c}+{d}={e} GROSS SEWER USE LEVY | 11,284,757 | 11,067,089 | 11,165,229 | 11,178,023 | 11,277,677 | |
| {f} ESTIMATED # OF UNITS | 26,500 | 26,500 | 26,500 | 26,500 | 26,500 | |
| {e}/{f}={g} SEWER USE RATE | 426 | 418 | 421 | 422 | 426 | |

| CITY OF WEST HAVEN- WPCA EXPENDITURE DETAIL | | | | | | | |
|---|---------------------------------|------------------|------------------|------------------|------------------|------------------|----|
| | | FY19 | FY20 | FY21 | FY22 | FY23 | |
| EXPENSES | | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| 51000 | REGULAR WAGES | 116,233 | 118,558 | 118,558 | 118,558 | 118,558 | |
| 51050 | SEWER BOARD CLERK | 1,500 | 1,530 | 1,530 | 1,530 | 1,530 | |
| 52360 | BUSINESS EXPENSE | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 52420 | FINANCIAL SERVICES | 55,166 | 56,294 | 57,434 | 58,596 | 59,785 | |
| 52440 | ENGINEERING SERVICES | 400,000 | 408,181 | 416,448 | 424,872 | 433,491 | |
| 52580 | EQUIPMENT MAINT. | 220,000 | 224,500 | 229,046 | 233,680 | 238,420 | |
| 52750 | STATE PERMIT | 7,000 | 7,143 | 7,288 | 7,435 | 7,586 | |
| 54100 | FRINGE BENEFITS | 15,318 | 15,631 | 15,948 | 16,270 | 16,601 | |
| 54640 | CWF - DEBT SERV. - GF | 716,701 | 658,875 | 361,128 | 204,680 | 101,954 | R |
| 55710 | CAPITAL IMPROV.-PLANT | 400,000 | 408,181 | 416,448 | 424,872 | 433,491 | |
| 55720 | CAP. IMPROV-COLLECTION | 500,000 | 510,227 | 520,560 | 531,090 | 541,864 | |
| 55740 | CHEMICAL FEED (ORPS) | 40,000 | 40,818 | 41,645 | 42,487 | 43,349 | |
| 55745 | NITROGEN CREDITS | - | - | - | - | - | |
| 55747 | NITROGEN CHEMICAL | 120,000 | 122,454 | 124,934 | 127,462 | 130,047 | |
| 55749 | CLEAN WATER FUND (DEBT SERVICE) | 1,797,987 | 1,952,987 | 1,952,987 | 1,952,987 | 1,952,987 | R |
| | CLEAN WATER FUND NEW DEBT ISSUE | - | 373,864 | 645,040 | 651,534 | 683,818 | R |
| 56010 | CONTINGENCY (BUDGET RESERVE) | 450,000 | 459,204 | 468,504 | 477,981 | 487,677 | Q |
| 56990 | ODER CONTROL DEBT SERV. | 525,000 | - | - | - | - | R |
| | SUBTOTAL | 5,376,905 | 5,370,693 | 5,389,991 | 5,286,781 | 5,264,162 | |
| 51000 | REG. WAGES | 1,767,135 | 1,802,478 | 1,802,478 | 1,802,478 | 1,802,478 | |
| 51500 | OVERTIME | 486,153 | 365,000 | 350,000 | 350,000 | 350,000 | |
| 52100 | GAS HEAT | 65,000 | 66,329 | 67,673 | 69,042 | 70,442 | |
| 52105 | GASES | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 52110 | ELECTRICITY | 1,200,000 | 1,224,544 | 1,249,344 | 1,274,616 | 1,300,473 | |
| 52130 | WATER | 180,000 | 183,682 | 187,402 | 191,192 | 195,071 | |
| 52150 | TELEPHONE | 12,000 | 12,245 | 12,493 | 12,746 | 13,005 | |
| 52510 | MAINT. SERV. | 80,000 | 81,636 | 83,290 | 84,974 | 86,698 | |
| 52540 | M.V. MAINT. | 35,000 | 35,716 | 36,439 | 37,176 | 37,930 | |
| 52650 | OTHER RENT | 5,000 | 5,102 | 5,206 | 5,311 | 5,419 | |
| 52770 | OTHER SERV. | 200,000 | 204,091 | 208,224 | 212,436 | 216,746 | |
| 52910 | TRSH. PICKUP | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |
| 53000 | SUPP & MAT. | 200,000 | 204,091 | 208,224 | 212,436 | 216,746 | |
| NEW | RESIDUAL-SLUDGE DISPOSAL | - | - | - | - | - | |
| 53200 | HEAT OIL | 600,000 | 612,272 | 624,672 | 637,308 | 650,237 | |
| 53210 | AUTO FUEL | 25,000 | 25,511 | 26,028 | 26,555 | 27,093 | |
| 53250 | MISC EQUIP | 50,000 | 51,023 | 52,056 | 53,109 | 54,186 | |
| 53430 | JANTRL SUPPL | 15,000 | 15,307 | 15,617 | 15,933 | 16,256 | |

CITY OF WEST HAVEN- WPCA EXPENDITURE DETAIL

| | | FY19 | FY20 | FY21 | FY22 | FY23 | |
|-----------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| EXPENSES | | BUDGET | FORECAST | FORECAST | FORECAST | FORECAST | TM |
| 53435 | CHEMICALS | 135,000 | 137,761 | 140,551 | 143,394 | 146,303 | |
| 53445 | SAFTY SUPPL | 10,000 | 10,205 | 10,411 | 10,622 | 10,837 | |
| 53450 | LAB SUPPL | 60,000 | 61,227 | 62,467 | 63,731 | 65,024 | |
| 53460 | CLOTH & UNIF | 35,000 | 35,716 | 36,439 | 37,176 | 37,930 | |
| 54100 | FRINGE BEN | 438,130 | 474,933 | 514,827 | 558,073 | 604,951 | N |
| 54130 | FICA | 160,000 | 163,273 | 166,579 | 169,949 | 173,396 | |
| 54232 | GEN. LIABIL. | 200,000 | 204,091 | 208,224 | 212,436 | 216,746 | |
| 54735 | WORKER'S COMPENSATION | 50,000 | 51,023 | 52,056 | 53,109 | 54,186 | |
| 55747 | NITROGEN CHEM. | - | - | - | - | - | |
| 56215 | OUTSIDE SVCS | 175,000 | 178,579 | 182,196 | 185,882 | 189,652 | |
| | SELF-FUNDED CLAIM MARGIN (3%) | 13,144 | 14,248 | 15,445 | 16,742 | 18,149 | N |
| | CONTINGENCY | 198,726 | - | - | 19,226 | 38,644 | |
| | SUBTOTAL | 6,420,288 | 6,245,593 | 6,344,368 | 6,482,206 | 6,625,691 | |
| | | | | | | | |
| | TOTAL EXPENSE | 11,797,193 | 11,616,286 | 11,734,359 | 11,768,987 | 11,889,853 | |

DRAFT

Debt Reconciliation

General Fund

| Total Debt | | | | | Current Model | |
|------------------------------------|-----------------|----------------|------------|--------------------------|---------------------------|------------|
| Total Existing and Proposed | | | | | Total Debt Service | |
| Principal | Interest | P&I | | Reconciling Items | | |
| 2018-19 | 15,008,415 | 4,096,009 | 19,104,424 | add | 189,640 | 19,294,064 |
| 2019-20 | 15,390,849 | 4,653,102 | 20,043,951 | less | 373,864 | 19,670,087 |
| 2020-21 | 15,708,547 | 5,361,263 | 21,069,810 | less | 1,290,079 | 19,779,731 |
| 2021-22 | 16,783,949 | 5,767,541 | 22,551,490 | less | 1,861,525 | 20,689,965 |
| 2022-23 | 11,011,017 | 5,642,373 | 16,653,390 | less | 2,279,395 | 14,373,995 |
| | 73,902,777 | 25,520,288 | 99,423,065 | | | |

GF NOTE: The schedule of total debt above represents the amounts originally included for each year of debt service on the general fund. The "Current Model" column represents the final debt service amounts excluding BANs. In FY2019, the City's original plan excluded approximately \$189 thousand in interest related to a proposed City G.O. bond debt issuance which was accounted for in every remaining plan year after 2019. In FY2020-2023, the client included proposed Clean Water Fund debt issuances in the general fund schedule which should have been accounted for on the WPCA fund. Therefore, those amounts were removed from the general fund and added to the WPCA fund.

DRAFT

General Fund - Bonded Debt, G.O. Bonds & WPCA Loans

| FY | Existing GF Debt Service (Bonded Debt & CWF) | | | Proposed New Debt Service FY 18-17 CIP G.O. Bonds & WPCA | | | Total Existing and Proposed | | |
|---------|---|------------|-------------|---|-----------|------------|-----------------------------|------------|-------------|
| | Principal | Interest | P&I | Principal | Interest | P&I | Principal | Interest | P&I |
| 2018-19 | 15,008,415 | 4,096,009 | 19,104,424 | - | 189,640 | 189,640 | 15,008,415 | 4,285,649 | 19,294,064 |
| 2019-20 | 15,109,088 | 4,082,919 | 19,192,007 | - | 478,080 | 478,080 | 15,109,088 | 4,560,999 | 19,670,087 |
| 2020-21 | 15,016,211 | 4,106,890 | 19,123,101 | - | 656,630 | 656,630 | 15,016,211 | 4,763,520 | 19,779,731 |
| 2021-22 | 15,060,476 | 4,089,128 | 19,149,604 | 750,000 | 790,361 | 1,540,361 | 15,810,476 | 4,879,489 | 20,689,965 |
| 2022-23 | 8,341,362 | 3,746,731 | 12,088,093 | 1,400,000 | 885,902 | 2,285,902 | 9,741,362 | 4,632,633 | 14,373,995 |
| 2023-24 | 9,195,000 | 3,312,545 | 12,507,545 | 1,625,000 | 889,216 | 2,514,216 | 10,820,000 | 4,201,761 | 15,021,761 |
| 2024-25 | 9,235,000 | 2,854,305 | 12,089,305 | 1,840,000 | 806,731 | 2,646,731 | 11,075,000 | 3,661,036 | 14,736,036 |
| 2025-26 | 7,125,000 | 2,438,056 | 9,563,056 | 1,800,000 | 719,269 | 2,519,269 | 8,925,000 | 3,157,325 | 12,082,325 |
| 2026-27 | 5,405,000 | 2,133,013 | 7,538,013 | 1,775,000 | 633,465 | 2,408,465 | 7,180,000 | 2,766,478 | 9,946,478 |
| 2027-28 | 5,070,000 | 1,882,775 | 6,952,775 | 1,755,000 | 548,803 | 2,303,803 | 6,825,000 | 2,431,578 | 9,256,578 |
| 2028-29 | 3,145,000 | 1,687,141 | 4,832,141 | 1,742,000 | 464,955 | 2,206,955 | 4,887,000 | 2,152,096 | 7,039,096 |
| 2029-30 | 3,145,000 | 1,539,138 | 4,684,138 | 1,317,000 | 390,781 | 1,707,781 | 4,462,000 | 1,929,919 | 6,391,919 |
| 2030-31 | 3,130,000 | 1,390,200 | 4,520,200 | 1,076,000 | 331,692 | 1,407,692 | 4,206,000 | 1,721,892 | 5,927,892 |
| 2031-32 | 3,125,000 | 1,240,694 | 4,365,694 | 930,000 | 281,981 | 1,211,981 | 4,055,000 | 1,522,675 | 5,577,675 |
| 2032-33 | 3,125,000 | 1,091,306 | 4,216,306 | 787,000 | 239,662 | 1,026,662 | 3,912,000 | 1,330,968 | 5,242,968 |
| 2033-34 | 3,125,000 | 941,919 | 4,066,919 | 632,000 | 205,291 | 837,291 | 3,757,000 | 1,147,210 | 4,904,210 |
| 2034-35 | 3,100,000 | 793,031 | 3,893,031 | 627,000 | 175,248 | 802,248 | 3,727,000 | 968,279 | 4,695,279 |
| 2035-36 | 2,745,000 | 651,744 | 3,396,744 | 622,000 | 145,433 | 767,433 | 3,367,000 | 797,177 | 4,164,177 |
| 2036-37 | 2,745,000 | 517,556 | 3,262,556 | 622,000 | 115,728 | 737,728 | 3,367,000 | 633,284 | 4,000,284 |
| 2037-38 | 2,745,000 | 383,369 | 3,128,369 | 622,000 | 86,023 | 708,023 | 3,367,000 | 469,392 | 3,836,392 |
| 2038-39 | 2,425,000 | 257,181 | 2,682,181 | 622,000 | 56,318 | 678,318 | 3,047,000 | 313,499 | 3,360,499 |
| 2039-40 | 1,965,000 | 149,344 | 2,114,344 | 347,000 | 32,663 | 379,663 | 2,312,000 | 182,007 | 2,494,007 |
| 2040-41 | 1,340,000 | 66,700 | 1,406,700 | 237,000 | 17,670 | 254,670 | 1,577,000 | 84,370 | 1,661,370 |
| 2041-42 | 640,000 | 16,400 | 656,400 | 142,000 | 7,665 | 149,665 | 782,000 | 24,065 | 806,065 |
| 2042-43 | | | | 70,000 | 1,925 | 71,925 | 70,000 | 1,925 | 71,925 |
| | 141,065,552 | 43,468,094 | 184,533,646 | 21,340,000 | 9,151,132 | 30,491,132 | 162,405,552 | 52,619,226 | 215,024,778 |

WPCA

| WPCA Total Debt | | | | | |
|------------------------------------|-------------------|------------------|-------------------|------|-----------|
| Total Existing and Proposed | | | | | |
| Principal | Interest | P&I | | | |
| 2018-19 | 1,415,546 | 441,726 | 1,857,272 | | |
| 2019-20 | 1,833,983 | 492,868 | 2,326,851 | | |
| 2020-21 | 2,272,760 | 970,306 | 3,243,066 | less | 645,040 |
| 2021-22 | 2,582,668 | 1,231,843 | 3,814,511 | less | 1,209,990 |
| 2022-23 | 2,908,202 | 1,324,177 | 4,232,379 | less | 1,595,574 |
| | 11,013,159 | 4,460,920 | 15,474,079 | | |

**Current Model
Total Debt Service**

1,857,272
2,326,851
2,598,027
2,604,521
2,636,805

WPCA NOTE: For FY19-23, WPCA intends to issue capital improvement bonds to fund capital projects related to the EPA consent decree and sewer pump station upgrades. The debt payout schedule prepared by the city's financial advisor (as seen above in 'WPCA Total Debt") incorporates debt issuances to fund 100% of the EPA consent decree additions and 100% of the identified proposed sewer pump upgrades. The City's 5 year plan includes debt service for 100% of the EPA consent decree projects and approximately 100% of \$374k of the proposed sewer pump upgrades in FY 2020 , 50% of \$1.29M in FY 2021, 35% of \$1.86M in FY 2022, and 30% of \$2.28M in FY 2023. We do not believe that delaying these projects will significantly impact the effectiveness and efficiency of the WPCA operations. The additional debt shown in the model (\$155 thousand a year, refer to following page) is for additional projects that were not included in the consultant's debt schedules.

DRAFT

| WPCA Debt Service Schedule | | | | | | | | | | Other Projects | |
|----------------------------|----------------------------|-----------|------------|-------------------|------------|------------|--------------------------------|------------|------------|-----------------------------------|-----------------------------|
| FY | Existing Debt Service WCPA | | | Proposed CWF Debt | | | Total Existing & Proposed Debt | | | Additional Debt Included in Model | Total Debt Service Payments |
| | Principal | Interest | P&I | Principal | Interest | P&I | Principal | Interest | P&I | | |
| 2018-19 | 1,369,578 | 428,409 | 1,797,987 | 45,968 | 13,317 | 59,285 | 1,415,546 | 441,726 | 1,857,272 | - | 1,857,272 |
| 2019-20 | 1,397,222 | 400,765 | 1,797,987 | 281,761 | 92,103 | 373,864 | 1,678,983 | 492,868 | 2,171,851 | 155,000 | 2,326,851 |
| 2020-21 | 1,425,424 | 372,563 | 1,797,987 | 346,168 | 298,872 | 645,040 | 1,771,592 | 671,435 | 2,443,027 | 155,000 | 2,598,027 |
| 2021-22 | 1,454,195 | 343,791 | 1,797,986 | 340,717 | 310,818 | 651,535 | 1,794,912 | 654,609 | 2,449,521 | 155,000 | 2,604,521 |
| 2022-23 | 1,483,547 | 314,439 | 1,797,986 | 380,898 | 302,921 | 683,819 | 1,864,445 | 617,360 | 2,481,805 | 155,000 | 2,636,805 |
| 2023-24 | 1,513,492 | 284,495 | 1,797,987 | 1,392,880 | 1,039,046 | 2,431,926 | 2,906,372 | 1,323,541 | 4,229,913 | 155,000 | 4,384,913 |
| 2024-25 | 1,544,041 | 253,946 | 1,797,987 | 1,420,922 | 1,020,354 | 2,441,276 | 2,964,963 | 1,274,300 | 4,239,263 | 155,000 | 4,394,263 |
| 2025-26 | 1,575,206 | 222,781 | 1,797,987 | 1,449,526 | 1,001,286 | 2,450,812 | 3,024,732 | 1,224,067 | 4,248,799 | | 4,248,799 |
| 2026-27 | 1,607,001 | 190,986 | 1,797,987 | 1,478,711 | 981,838 | 2,460,549 | 3,085,712 | 1,172,824 | 4,258,536 | | 4,258,536 |
| 2027-28 | 1,639,437 | 158,550 | 1,797,987 | 1,508,486 | 961,993 | 2,470,479 | 3,147,923 | 1,120,543 | 4,268,466 | | 4,268,466 |
| 2028-29 | 1,672,528 | 125,459 | 1,797,987 | 1,538,858 | 941,753 | 2,480,611 | 3,211,386 | 1,067,212 | 4,278,598 | | 4,278,598 |
| 2029-30 | 1,706,287 | 91,700 | 1,797,987 | 1,569,835 | 921,102 | 2,490,937 | 3,276,122 | 1,012,802 | 4,288,924 | | 4,288,924 |
| 2030-31 | 1,740,727 | 57,260 | 1,797,987 | 1,601,446 | 900,036 | 2,501,482 | 3,342,173 | 957,296 | 4,299,469 | | 4,299,469 |
| 2031-32 | 1,775,862 | 22,124 | 1,797,986 | 1,633,681 | 878,541 | 2,512,222 | 3,409,543 | 900,665 | 4,310,208 | | 4,310,208 |
| 2032-33 | 141,348 | 236 | 141,584 | 1,666,583 | 856,622 | 2,523,205 | 1,807,931 | 856,858 | 2,664,789 | | 2,664,789 |
| 2033-34 | | | | 1,700,130 | 834,247 | 2,534,377 | 1,700,130 | 834,247 | 2,534,377 | | 2,534,377 |
| 2034-35 | | | | 1,734,363 | 811,435 | 2,545,798 | 1,734,363 | 811,435 | 2,545,798 | | 2,545,798 |
| 2035-36 | | | | 1,769,279 | 788,162 | 2,557,441 | 1,769,279 | 788,162 | 2,557,441 | | 2,557,441 |
| 2036-37 | | | | 1,804,899 | 764,412 | 2,569,311 | 1,804,899 | 764,412 | 2,569,311 | | 2,569,311 |
| 2037-38 | | | | 1,841,243 | 740,187 | 2,581,430 | 1,841,243 | 740,187 | 2,581,430 | | 2,581,430 |
| 2038-39 | | | | 1,818,880 | 715,627 | 2,534,507 | 1,818,880 | 715,627 | 2,534,507 | | 2,534,507 |
| 2039-40 | | | | 1,539,907 | 692,616 | 2,232,523 | 1,539,907 | 692,616 | 2,232,523 | | 2,232,523 |
| 2040-41 | | | | 990,119 | 240,065 | 1,230,184 | 990,119 | 240,065 | 1,230,184 | | 1,230,184 |
| 2041-42 | | | | 544,287 | 7,955 | 552,242 | 544,287 | 7,955 | 552,242 | | 552,242 |
| 2042-43 | | | | 142,772 | 595 | 143,367 | 142,772 | 595 | 143,367 | | 143,367 |
| | 22,045,895 | 3,267,504 | 25,313,399 | 16,610,471 | 10,507,285 | 27,117,756 | 38,702,334 | 13,788,106 | 52,490,440 | 930,000 | 53,420,440 |

| City of West Haven Mill Rate by Fire District | | | | | | | | |
|--|--|-------|-------|-------|-------|-------|-------|-------|
| | | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 |
| {a} | City Wide Rate MV Rate | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 |
| {b} | City Wide Rate R/E & PP Rate | 35.41 | 35.41 | 36.25 | 37.25 | 39.26 | 39.99 | 39.99 |
| {c} | Allingtown District MV Rate | - | - | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| {d} | Allingtown District R/E & PP Rate | 11.07 | 12.53 | 13.06 | 15.00 | 15.25 | 15.40 | 15.50 |
| {d-1} | Allingtown District R/E & PP Rate-Supplemental | | | 0.94 | | | | |
| {a}+{c}={e} | Allingtown District Total MV Mill Rate | 37.00 | 37.00 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| {b}+{d}+{d-1}={f} | Allingtown District Total R/E & PP Mill Rate | 46.48 | 47.94 | 50.25 | 52.25 | 54.51 | 55.39 | 55.49 |
| Independent Fire Districts | | | | | | | | |
| {g} | First District MV Rate | - | 2.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| {h} | First District R/E & PP Rate | 10.30 | 10.40 | 11.99 | 12.85 | 13.06 | 13.19 | 13.27 |
| {a}+{g}={i} | First District Total MV Mill Rate | 37.00 | 39.00 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| {b}+{h}={j} | First District Total R/E & PP Mill Rate | 45.71 | 45.81 | 48.24 | 50.10 | 52.32 | 53.18 | 53.27 |
| {k} | West Shore District MV Rate | - | 2.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| {l} | West Shore District R/E & PP Rate | 9.38 | 9.88 | 10.13 | 10.85 | 11.03 | 11.14 | 11.21 |
| {a}+{k}={m} | West Shore District Total MV Mill Rate | 37.00 | 39.00 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| {b}+{l}={n} | West Shore District Total R/E & PP Mill Rate | 44.79 | 45.29 | 46.38 | 48.10 | 50.30 | 51.14 | 51.21 |
| Note: The table above reflects the mill rate for a citizen of each fire district plus their share of the City wide rate. | | | | | | | | |

Independent Fire Districts

The City currently has two independent fire districts which are not part of the City's financial reporting entity. As such, we do not have visibility into their operations or their financial condition.

However, at the request of the MARB, we were able to obtain, under the Connecticut Freedom of Information Act, information about the other post-employment benefits liability. Those liabilities are as follows:

WHFD OPEB- 30,554,300

WSFD OPEB - 23,514,840

Please note that, at this time, the Fire Districts indicated that they are not able to provide mill rate information on a prospective basis for five years. They indicated that the nature of the fire service and the operations of the independent fire districts, the impact of collective bargaining obligations, the amount of state aid and federal grant funding received, grand list and the like greatly affect the budget that is adopted by the District and its taxpayers from year to year. Nevertheless, the current mill rate for real property and motor vehicles is WHFD 11.99 and 8.0 WSFD 10.129 and 8.0 respectively.

Finally, the Fire District's acknowledged that there could be a possible study of fire operations in West Haven. The Fire Districts believe that the input of the independent fire districts is critical to this process, and they would gladly participate in an in-house taskforce of the fire service in West Haven that includes representatives of all stakeholders. However, they noted that any change to the current structure to the independent fire districts would require certain processes and procedures in accordance with applicable law.

The City has previously obtained a study evaluating possible alternatives in consolidating the various independent fire districts in the City. The study was conducted in 1996 by the widely respected MMA Consulting group. Response capability under an organizational restructuring would improve fire department deployment capabilities and would:

- Require less unit replacement.
- Redeployment strategy will provide more effective service delivery.
- Effective supervisory and command structure.
- Increase in ladder company crew sizes, which increases safety and effectiveness.
- More opportunities for career development of personnel.
- Can ensure effective use of recourses.

This 1996 study suggested that, if the recommended changes through consolidation were implemented, estimated savings of approximately \$228k per year would result, which is approximately \$367k in today's dollars. There have been numerous technological and other innovations since the date of that 1996 report which may yield additional savings.

We are in the process of engaging MMA to conduct a new study for the “organizational restructure” of WHFD to be completed by December 1st 2018 that addresses the following.

- Administrative savings associated with a WHFD “organizational restructure.”
- Insurance and pension savings associated with a WHFD “organizational restructure.”
- Evaluation of a potential Mill Rate increase/decrease for constituents in the First Fire and West Shore districts.

Please note that MMA Consulting has not committed to conducting a 2018 study. We are in contact with the National Fire Protection Agency (NFPA), the U.S. Fire Administration and the Center for Public Safety Management for assistance in procuring a firm with the capability of administering a study on the three fire district administrations of West Haven, CT.

DRAFT