

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, May 12, 2020 10:00 AM – 12:00 AM

Meeting Location: This meeting will be telephonic only. Meeting materials may be accessed at the following website: <https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

Call-In Instructions: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 515 346 703

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes: April 28, 2020
- III. Update: Fire Districts
- IV. Review, Discussion and Possible Action: Recommended FY 2021 Budget
- V. Review, Discussion and Possible Action: 5-Year Plan FY 2021-2025
- VI. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, April 28, 2020 10:00 AM – 12:00 AM

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Telephone Number: (860) 840-2075

Meeting ID: 519 394 984

Agenda

I. Call to Order & Opening Remarks

Secretary McCaw called the meeting to order at 10:05 AM. She thanked the City for their work and wished everyone well.

II. Approval of minutes: April 1, 2020

Ms. Shaw moved to approve the minutes with a second from Mr. White. All voted in favor.

III. Review and Discussion and Possible Action: FY 2021-2025 5-Year Plan

Secretary McCaw explained that the subcommittee had reviewed the City's recommended FY 2021 budget at a prior meeting. Members deferred acting on the budget until an updated 5-year plan is prepared. Secretary McCaw opened the discussion by noting the current public health emergency and its impact on the economy, including expectations for negative effects on municipal revenues. The State has an interest in helping municipalities, however budgetary challenges at the State level exist as well.

Mr. Freund explained that the City has provided a draft of the 5-Year Plan which is still a work in progress and has not been submitted to the City Council yet. A summary of the major assumptions in the draft plan and how they have evolved since the first version of the 5-Year Plan, were reviewed and discussed. The Secretary expressed appreciation to the mayor and Finance Director for the opportunity to review the draft 5-Year Plan.

The City uses very conservative assumptions to project the underlying growth in the grand list. Certain specific development projects are layered onto the growth assumptions. Pension and health projections have been updated to reflect recent valuations and the City's transition to the State health Partnership plan. The planned use of Municipal Restructuring Funds has not been changed from the original plan.

Mr. Cieplinski described the plan with additional detail regarding the anticipated impact of revaluation and certain development projects. Most of the projected revenue increase is generated by mill rate increases. He described a number of other changes that are reflected in the plan, including plans for filling several positions in the Police Department and plans for outsourcing payroll activities.

Secretary McCaw asked about how grand list and revaluation assumptions were derived. Mr. Cieplinski and Mr. Milone explained that trends in sales ratios since the last revaluation were the basis of the projections.

Secretary McCaw noted that the original 5-Year Plan reflected a greater commitment to bring the mill rate to a level that will balance the City's budget. She encouraged the City to develop a plan that is more assertive in weaning itself off of State support. The State's ability to support a slow process, while other municipalities are in similar positions and while the State faces significant budgetary challenges, is a concern.

The Subcommittee discussed the upcoming revaluation and its impact on the out years of the plan. Some concerns were raised regarding projected tax collection rates and the adequacy of contingency funding included in the plan. Uncertainty around the lasting impact of the pandemic may require that these assumptions be revisited.

The subcommittee made a number of recommendations for adjustments to the recommended FY 2021 budget. A review of tax collection rates from before and during the 2008 and 2009 timeframe for an indication of how economic downturns may affect actual collections was suggested. Members also suggested revisiting contingency amounts in the proposed budget and the City's ability to react to the pandemic and its economic impacts. The subcommittee urged a higher mill rate for FY 2021, and acknowledgement that a mill rate increase in the following year will be more difficult. Suggestions were made to revisit the pension ADEC projections in light of the likelihood of diminished investment returns. The subcommittee requested a description of what adjustments to various revenues have been considered by the City. A review of potential attrition savings as well as the potential for rightsizing operations to achieve expenditure savings was requested. A review of using tax lien sales to bolster reserves, not as an operating revenue, was recommended. Further efforts at efficiency savings was also suggested.

IV. Review, Discussion and Possible Action: Proposed FY 2021 Budget

Secretary McCaw explained that the subcommittee is not in a position to take action on the budget at this meeting. City should be preparing a contingency plan for FY 2021. Some of the recommendations raised during the discussion of the 5-Year Plan are directly tied to the FY 2021 budget. A question was raised regarding potential costs related to the pandemic. Secretary McCaw noted that she has asked all municipalities to report their expected COVID related expenses to OPM by the end of the month. Some reimbursement should be available to the municipalities.

Ms. Kennison raised questions regarding the detail that underlies the Board of Education budget and suggested that it be requested to provide that information to the MARB. The Mayor indicated she would communicate that request to the Superintendent.

V. Update: Human Resource Action Plan (handout material)

Mr. Milone presented the framework of an action plan responding to the findings of the HR Consulting Group report prepared in November 2019. The detailed plan will be due by May 15 in accordance with the Memorandum of Agreement with the City. A contract with ADP for the provision of payroll services was approved by the City Council.

VI. Update: Corrective Action Plan (handout material)

Mr. Cieplinski reported that a written corrective action is being prepared and that he will be forwarding a complete plan and an update at a future meeting.

VII. Adjourn

The meeting adjourned at 11:46 AM.

FIRST FIRE TAXATION DISTRICT

CITY OF WEST HAVEN

RECOMMENDED BUDGET

JULY 1, 2020 THROUGH JUNE 30, 2021

RESPECTFULLY SUBMITTED
BOARD OF FIRE COMMISSIONERS:

BRUCE E. SWEENEY, CHAIRMAN
JOHN CAREW, TREASURER
HERBERT HILL, SECRETARY

*OVER 125 YEARS OF SERVICING THE
PUBLIC*

WEST HAVEN FIRE DEPARTMENT 2020-2021 BUDGET

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED YEAR END	2020-2021 BUDGET
INCOME				
CURRENT COLLECTIONS (PROPERTY/REAL ESTATE)	\$ 13,822,323	\$ 12,697,300	\$ 12,697,300	\$ 13,786,415
CURRENT COLLECTIONS (AUTO)	\$ -	\$ 1,012,230	\$ 950,000	\$ 1,008,990
BACK TAX COLLECTIONS	\$ 51,690	\$ 80,000	\$ 80,000	\$ 80,000
BACK INTEREST	\$ 109,273	\$ 60,000	\$ 60,000	\$ 60,000
PILOT PROGRAMS:				
WATER CO.	\$ 24,317	\$ 24,320	\$ 24,020	\$ 26,345
VA HOSPITAL	\$ -	\$ -	\$ -	\$ -
TOTAL PILOT PROGRAMS	\$ 24,317	\$ 24,320	\$ 24,020	\$ 26,345
OTHER REVENUE:				
FIRE DEPT FEES:				
LIC, INSPECTION, REPORT FEES	\$ 12,120	\$ 8,500	\$ 9,300	\$ 8,500
PLAN REVIEWS	\$ 8,270	\$ 16,000	\$ 16,000	\$ 16,000
TOTAL FIRE DEPT FEES	\$ 20,390	\$ 24,500	\$ 25,300	\$ 24,500
SPECIAL SERVICES	\$ 19,737	\$ 14,000	\$ 14,000	\$ 14,000
REVENUE BILLING	\$ 2,881	\$ 2,000	\$ 42,055	\$ 40,000
BUNDLE BILLING	\$ 91,774	\$ 70,000	\$ 70,000	\$ 70,000
OTHER REVENUE	\$ 91,916	\$ 3,000	\$ 18,355	\$ 3,000
TOTAL OTHER REVENUE	\$ 226,698	\$ 113,500	\$ 169,710	\$ 151,500
INTEREST	\$ 102,891	\$ 35,000	\$ 76,785	\$ 40,000
GRANTS				
CDA GRANT	\$ -	\$ -	\$ -	\$ -
MUNICIPAL REV SHARE	\$ -	\$ -	\$ 272,215	\$ -
FEMA GRANT	\$ 0	\$ -	\$ -	\$ -
TOTAL GRANTS	\$ 0	\$ -	\$ 272,215	\$ -
TOTAL INCOME	\$ 14,337,192	\$ 14,022,350	\$ 14,330,030	\$ 15,153,250
TOTAL EXPENSE	\$ 13,565,386	\$ 14,021,651	\$ 14,163,373	\$ 15,406,899
SURPLUS/(DEFICIT)	\$ 771,804	\$ 699	\$ 166,657	\$ (253,649)
FUND BALANCE CONTRIBUTION				\$ 253,649
BUDGET 2020-2021				\$ -

GRAND LIST (REAL ESTATE & PROPERTY)	\$ 1,080,602,843	\$ 1,082,969,136
MILL RATE	11.99	12.99
PROJECTED COLLECTIONS (REAL ESTATE & PROPERTY)	\$ 12,956,428	\$ 14,067,769
GRAND LIST (AUTO)	\$ 129,111,690	\$ 128,697,621
MILL RATE	8.00	8.00
PROJECTED COLLECTIONS (AUTO)	1,032,894	1,029,581
COLLECTION RATE	98%	98%
TOTAL PROJECTED COLLECTIONS	13,709,535	14,795,403

WEST HAVEN FIRE DEPARTMENT 2020-2021 BUDGET

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED YEAR END	2020-2021 BUDGET
EXPENSES				
SALARIES				
CHIEF	\$ 112,393	\$ 112,090	\$ 112,090	\$ 112,090
DEPUTY CHIEF	\$ 94,778	\$ 94,500	\$ 94,500	\$ 94,500
FIRE MARSHAL	\$ 81,413	\$ 81,190	\$ 81,190	\$ 84,860
INSPECTOR	\$ 147,919	\$ 147,520	\$ 147,520	\$ 154,470
DAY CAPTAIN	\$ -	\$ -	\$ -	\$ 83,970
CAPTAINS	\$ 317,640	\$ 316,770	\$ 316,770	\$ 331,705
LIEUTENANTS	\$ 587,091	\$ 585,420	\$ 585,420	\$ 613,015
GRADE A	\$ 1,988,598	\$ 2,281,924	\$ 1,977,040	\$ 2,459,785
GRADE B	\$ 182,064	\$ -	\$ 172,000	\$ -
GRADE C	\$ 214,670	\$ -	\$ 155,000	\$ -
SUPT. OF APPARATUS	\$ 77,594	\$ 77,385	\$ 77,385	\$ 77,385
BUSINESS MANAGER	\$ 61,042	\$ 61,700	\$ 61,400	\$ 61,930
SECRETARY-PART TIME	\$ 21,577	\$ 21,520	\$ 21,520	\$ 22,020
VACATION	\$ 328,427	\$ 363,490	\$ 363,490	\$ 382,410
SICK/INJURY	\$ 252,643	\$ 275,000	\$ 275,000	\$ 280,000
UTILITY	\$ 7,900	\$ 10,400	\$ 10,000	\$ 10,400
OTHER	\$ 35,787	\$ 25,000	\$ 25,000	\$ 30,000
FLSA	\$ 109,470	\$ 100,000	\$ 100,000	\$ 100,000
HOLIDAY	\$ 264,818	\$ 273,260	\$ 262,255	\$ 290,800
EMT-D PAY	\$ 101,832	\$ 97,600	\$ 94,550	\$ 141,050
PARAMEDIC STIPEND	\$ 84,000	\$ 96,000	\$ 100,165	\$ 135,000
LONGEVITY	\$ 22,800	\$ 24,800	\$ 24,000	\$ 26,200
EDUCATION PAY	\$ 11,650	\$ 9,350	\$ 9,350	\$ 8,900
WELLNESS PROGRAM	\$ 4,828	\$ 3,210	\$ 3,210	\$ 3,500
PARAMEDIC/CME HRS	\$ 15,386	\$ 23,970	\$ 23,970	\$ 25,100
EMT/OFFICER TRAINING	\$ 2,855	\$ 4,500	\$ 4,000	\$ 4,500
TERMINAL LEAVE	\$ 148,510	\$ 137,100	\$ 220,000	\$ 248,335
UNION BUSINESS	\$ 2,321	\$ 6,000	\$ 4,000	\$ 6,000
SPECIAL SERV.	\$ 26,225	\$ 14,500	\$ 13,655	\$ 14,500
DAY PERSONNEL OT	\$ 34,941	\$ 12,000	\$ 25,000	\$ 30,000
QRTLY SICK BONUS	\$ 5,800	\$ 6,500	\$ 6,500	\$ -
H&H PAYMENTS	\$ -	\$ -	\$ -	\$ -
YEAR-END P/R ACCRUAL	\$ -	\$ -	\$ -	\$ -
EXTRA WORK	\$ 5,295	\$ 4,000	\$ 8,000	\$ 5,000
TOTAL SALARIES	\$ 5,352,267	\$ 5,266,699	\$ 5,373,980	\$ 5,837,425

WEST HAVEN FIRE DEPARTMENT 2020-2021 BUDGET

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED YEAR END	2020-2021 BUDGET
EMPLOYEE EXPENSE				
UNIFORMS	\$ 24,137	\$ 22,600	\$ 22,600	\$ 31,000
TURN OUT GEAR	\$ 24,839	\$ 38,410	\$ 38,410	\$ 38,410
DUES & SUBSCRIPTIONS	\$ 4,767	\$ 5,000	\$ 5,000	\$ 7,000
PHYSICAL EXAMS	\$ 3,881	\$ 6,000	\$ 6,000	\$ 6,000
EMT/PARAMEDIC EXP & CLASSES	\$ 12,573	\$ 11,000	\$ 12,000	\$ 12,000
FIREFIGHTER SCHOOL	\$ 13,370	\$ 7,000	\$ 6,690	\$ 7,000
WELLNESS PROGRAM (PULMONARY FUNCTION)	\$ 17,077	\$ 16,000	\$ 14,000	\$ 16,000
TRAINING MATERIAL	\$ 15,228	\$ 2,000	\$ 1,000	\$ 2,000
HEART & HYPERTENSION MEDS.	\$ 20,020	\$ 16,000	\$ 16,000	\$ 18,000
HEALTH INS.	\$ 2,458,758	\$ 2,398,770	\$ 2,410,421	\$ 2,412,925
LIFE INSURANCE	\$ 20,834	\$ 21,870	\$ 25,305	\$ 23,650
WORKMAN'S COMPENSATION	\$ 581,793	\$ 518,000	\$ 518,000	\$ 385,000
FED TAX-ER (MEDICARE)	\$ 83,605	\$ 87,422	\$ 87,420	\$ 95,874
EXERCISE EQUIPMENT	\$ 1,507	\$ 1,500	\$ 1,500	\$ 1,500
OFFICER TRAINING-OSHA	\$ 10,620	\$ 19,000	\$ 18,000	\$ 20,000
HEART & HYPERTENSION MAINT.	\$ 156,871	\$ 156,870	\$ 156,870	\$ 160,625
PENSION #1	\$ 3,038,393	\$ 3,094,070	\$ 3,027,920	\$ 3,433,370
PENSION #2	\$ 513	\$ 700	\$ 500	\$ -
PENSION #3	\$ 174,370	\$ 189,095	\$ 184,000	\$ 68,630
PENSION UNFUNDED LIABILITY	\$ 50,000	\$ 150,000	\$ 150,000	\$ 500,000
MERS PENSION	\$ 311,798	\$ 300,000	\$ 396,000	\$ 422,031
HEALTH INS. (OPEB) NEW EMPLOYEES	\$ -	\$ 97,000	\$ 97,000	\$ 125,000
HEALTH INS. (OPEB) UNFUNDED LIABILITY	\$ -	\$ 53,000	\$ 53,000	\$ 346,000
457B	\$ 13,782	\$ 14,235	\$ 14,235	\$ 14,439
TOTAL EMPLOYEE EXPENSE	\$ 7,038,736	\$ 7,225,542	\$ 7,261,871	\$ 8,146,454
APPARATUS EQUIP, REPAIRS, TESTS				
MAINT. PARTS & MATERIALS	\$ 65,494	\$ 67,500	\$ 76,045	\$ 72,500
FUEL	\$ 32,981	\$ 32,000	\$ 32,000	\$ 32,000
FUEL-BOAT	\$ 2,651	\$ -	\$ 6,000	\$ 7,000
FOAM & CHEMICALS	\$ 570	\$ 1,700	\$ 1,700	\$ 1,800
NEW EQUIPMENT	\$ 14,478	\$ 4,000	\$ 5,509	\$ 59,000
EQUIPMENT REPAIR	\$ 17,908	\$ 9,000	\$ 14,000	\$ 11,000
COMMUNICATIONS-MAINTENANCE	\$ 1,125	\$ 2,800	\$ 2,000	\$ 2,800
EMERGENCY MEDICAL SUPPLIES	\$ 54,375	\$ 32,000	\$ 37,000	\$ 42,000
HOSE REPLACEMENTS	\$ 7,443	\$ 8,000	\$ 8,000	\$ 8,000
EQUIPMENT TESTING	\$ 5,009	\$ 9,700	\$ 798	\$ 9,700
PURCHASE APPARATUS	\$ 107,734	\$ 160,500	\$ 110,470	\$ 160,500
TOTAL APPARATUS EQUIP, REPAIRS, TESTS	\$ 309,768	\$ 327,200	\$ 293,522	\$ 406,300

WEST HAVEN FIRE DEPARTMENT 2020-2021 BUDGET

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED YEAR END	2020-2021 BUDGET
FIREHOUSE OPERATIONS				
MAINTENANCE SUPPLIES	\$ 12,783	\$ 19,500	\$ 17,000	\$ 19,500
LIABILITY INSURANCE	\$ 79,740	\$ 80,000	\$ 95,000	\$ 94,000
SEWER USE FEE	\$ 3,342	\$ 4,000	\$ 3,835	\$ 4,000
TELEPHONE	\$ 9,119	\$ 12,000	\$ 12,000	\$ 12,000
 ENGINE CO.#1 (ELM ST)				
UTILITIES	\$ 32,382	\$ 39,000	\$ 39,000	\$ 39,000
BUILDING REPAIRS	\$ 15,134	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL ENGINE CO.#1 (ELM ST)	\$ 47,516	\$ 49,000	\$ 49,000	\$ 49,000
HOOK & LADDER #1 (2ND AVE)				
UTILITIES	\$ 4,335	\$ 5,000	\$ 5,000	\$ 5,000
BUILDING REPAIRS	\$ 656	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL HOOK & LADDER #1 (2ND AVE)	\$ 4,991	\$ 6,000	\$ 6,000	\$ 6,000
HOSE CO.#3 (SPRING ST)				
UTILITIES	\$ 5,829	\$ 5,500	\$ 5,500	\$ 5,500
BUILDING REPAIRS	\$ 2,439	\$ 4,000	\$ 3,000	\$ 4,000
TOTAL HOSE CO.#3 (SPRING ST)	\$ 8,268	\$ 9,500	\$ 8,500	\$ 9,500
HOSE CO.#5 (STEVEN HEIGHTS)				
UTILITIES	\$ 17,245	\$ 15,000	\$ 15,000	\$ 15,000
BUILDING REPAIRS	\$ 1,561	\$ 2,000	\$ 16,865	\$ 3,000
RENT	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
TOTAL HOSE CO.#5 (STEVEN HEIGHTS)	\$ 23,006	\$ 21,200	\$ 36,065	\$ 22,200
FM (365 ELM ST)				
UTILITIES	\$ 8,842	\$ 8,000	\$ 8,000	\$ 8,000
BUILDING REPAIRS	\$ 6,892	\$ 5,000	\$ 35,940	\$ 5,000
TOTAL FM (365 ELM ST)	\$ 15,734	\$ 13,000	\$ 43,940	\$ 13,000
TOTAL MAINTENANCE CONTRACTS	\$ 41,107	\$ 41,950	\$ 43,220	\$ 54,850
FIRE HOUSE IMPROVEMENTS	\$ 4,250	\$ 35,240	\$ 3,040	\$ -
TOTAL FIREHOUSE OPERATIONS	\$ 249,856	\$ 291,390	\$ 317,600	\$ 284,050

WEST HAVEN FIRE DEPARTMENT 2020-2021 BUDGET

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED YEAR END	2020-2021 BUDGET
OUTSIDE SERVICES				
LEGAL	\$ 39,645	\$ 50,000	\$ 60,000	\$ 50,000
AUDIT	\$ 12,500	\$ 13,000	\$ 13,000	\$ 13,000
CONSULTING FEES	\$ 15,250	\$ 15,000	\$ 15,000	\$ 22,000
EMERGENCY REPORTING SYSTEM	\$ 255,512	\$ 268,000	\$ 268,000	\$ 260,000
TOTAL OUTSIDE SERVICES	\$ 322,907	\$ 346,000	\$ 356,000	\$ 345,000
DISTRICT EXP				
ADMINISTRATIVE OFFICE SUPPLIES	\$ 9,960	\$ 14,500	\$ 15,160	\$ 14,500
FEES	\$ 8,814	\$ 8,770	\$ 9,000	\$ 8,870
NEW EQUIPMENT-OFFICE	\$ 5,012	\$ 10,000	\$ 10,600	\$ 10,000
COMMISSIONERS EXP.	\$ 7,003	\$ 2,500	\$ 2,500	\$ 2,500
FIRE PREVENTION	\$ 1,476	\$ 3,100	\$ 2,000	\$ 3,100
HYDRANT REPAIRS	\$ 9,377	\$ 15,000	\$ 21,000	\$ 15,000
DISTRICT MEETING/ELECTION	\$ 1,685	\$ 2,000	\$ 1,200	\$ 2,000
DISTRICT WATER SUPPLY	\$ 243,724	\$ 248,610	\$ 251,650	\$ 259,200
VOLUNTEER CO. GEAR	\$ -	\$ 18,000	\$ 10,000	\$ 18,000
VOLUNTEER CO. TRAINING/RETENTION	\$ -	\$ 10,000	\$ 10,850	\$ 10,000
PUBLIC PROGRAMS	\$ (312)	\$ 8,000	\$ 4,000	\$ 8,000
APPRECIATION DAY	\$ -	\$ 2,000	\$ 600	\$ 2,000
COMPUTERS	\$ 5,115	\$ 4,500	\$ 4,000	\$ 4,500
CONTINGENCY	\$ -	\$ 217,840	\$ 217,840	\$ 30,000
TOTAL DISTRICT EXP	\$ 291,854	\$ 564,820	\$ 560,400	\$ 387,670
TOTAL EXPENSE	\$ 13,565,388	\$ 14,021,651	\$ 14,163,373	\$ 15,406,899
SURPLUS/(DEFICIT)	\$ 771,807	\$ 700	\$ 166,659	\$ (253,648)

West Shore Fire Budget

WEST SHORE FIRE DISTRICT PROPOSED ANNUAL BUDGET 2020-2021

<u>2019 Grand List Details</u>		98.5% Collection
GRAND LIST PP/RE	864,072,176	851,111,093
GRAND LIST MOTOR VEHICLE	90,513,459	89,155,757
PERSONAL PROPERTY/ REAL ESTATE-	11.129	9,472,015
MOTOR VEHICLE	8 mills	713,246
REVENUE		
From Current Collections		10,185,261
FUND BALANCE		
Other Sources		385,105
		10,570,366
Total Revenue		10,570,366
Expenditures		
11000 • SALARIES		3,514,708
12000 • EMPLOYEE EXPENSE		1,020,888
13000 • PENSION/RETIREEES EXP		4,805,074
14000 • APPARATUS EQUIP, REPAIRS, TESTS		167,550
15000 • FIREHOUSE OPERATIONS		129,300
16000 • OUTSIDE SERVICES		288,000
17000 • DISTRICT EXP		548,300
TOTAL 2019-2020 EXPENSES		10,473,820
ALLOCATED FUNDS		80,000
		10,553,820

REVENUE	7/18-7/19 BUDGET	7/18-7/19 AUDITED	7/19-7/20 BUDGET	7/19-7/20 ESTIMATES	7/20-7/21 BUDGET
MV TAX	668,942	618,804	667,288	620,000	713,246
CURRENT COLLECTIONS	8,440,605	8,642,573	8,751,382	8,750,000	9,472,015
BACK TAX & INTEREST COLLECTIONS	40,000	68,685	30,000	60,000	40,000
	9,149,547	9,330,062	9,448,670	9,430,000	10,225,261
MISC. REV.					
4501 · BLUE CROSS CO-PAY	80,000	98,292	86,600	102,900	100,000
4506-EMS BUNDLE BILLING	20,000	56,583	40,000	40,000	40,000
4509-FIRE MARSHAL PLAN REVIEW, INSPECTION F	30,000	70,547	60,000	65,000	60,000
VOLUNTARY YALE CONTRIBUTION	118,000	122,174	122,175	125,805	125,805
WATER CO. TAX (PILOT)	17,800	20,122	17,800	17,800	17,800
MISC INCOME -RELOCATION OF INCOME AVAIL		10,681			
4500 · MISC. REV. Subtotal	269,409	378,399	326,575	351,505	343,605
INTEREST	1,500	2,125	1,500	1,800	1,500
GRANTS					
4701 · CDA GRANT					
4702 · STATE GRANTS	-	34,708	-	120,122	-
4703-PILOT GRANT	-	-			
4700 · GRANTS Subtotal	-	34,708	-	120,122	-
REVENUE SUBTOTAL	9,420,456	9,745,295	9,776,745	9,903,427	10,570,366
PENSION INVESTMENT ACCOUNT		480,000			
FUND BALANCE	100,000		6,000		
PLUS- FUND BALANCE ADJUSTMENT		(170,000)			
AVAILABLE REVENUE	9,520,456	10,055,295	9,782,745	9,903,427	10,570,366
		+			

<i>EXPENDITURES</i>	7/18-7/19 BUDGET	7/18-7/19 AUDITED	7/19-7/20 BUDGET	7/19-7/20 ESTIMATES	7/20-7/21 BUDGET
SALARIES					
11010 · CHIEF	96,020	96,020	96,020	96,020	96,020
11020 · DEPUTY CHIEF/FM	89,000	89,000	89,000	89,000	89,000
11030 · FIRE MARSHAL	80,000	80,000	80,000	80,000	80,000
11050 · CAPTAINS	337,660	320,692	337,660	340,000	340,000
11060 · LIEUTENANTS	312,061	323,756	312,061	324,061	324,000
11070 · GRADE A	1,504,451	1,434,389	1,287,948	1,300,000	1,287,948
11075 · GRADE B	-	-	-	-	32,000
11080 · GRADE C2	-	6,070	-	19,780	130,607
11090 · GRADE C1	-	35,764	182,325	190,000	140,000
11110 · SECRETARY/TREASURER	58,783	58,783	59,959	59,959	61,158
11111 · 2018-2019 END OF YR AUDIT ADJ	-	(98,700)	-	-	-
11120 · VACATION	175,000	206,371	175,000	185,000	200,000
11130 · SICK	100,000	117,798	100,000	125,000	125,000
11140 · INJURED	10,000	17,868	10,000	60,000	20,000
11150 · HOLIDAY	158,000	156,998	158,000	160,000	166,000
11160 · MANPOWER	214,660	327,595	143,000	165,000	-
11170 · OTHER	10,000	19,511	10,000	20,000	20,000
11180 · UTILITY	22,059	22,171	14,706	13,736	16,000
11190 · FLSA	60,000	159,975	72,000	110,000	60,000
11200 · EMT,FM STIPEND	84,525	107,493	84,525	85,000	99,225
11210 · PARAMEDIC HRS	20,000	22,683	20,000	20,000	20,000
11220 · LONGEVITY	6,800	11,050	6,800	6,800	7,200
11230 · EDUCATION PAY	16,450	15,450	17,600	15,750	17,550
11240 · RETIREMENT/TERMINATION	-	-	-	-	93,000
11250 · PARAMEDIC STIPEND	64,900	65,876	75,000	60,000	90,000
11000 · SALARIES	3,420,369	3,596,613	3,331,604	3,525,106	3,514,708

<i>EXPENDITURES</i>	7/18-7/19 BUDGET	7/18-7/19 AUDITED	7/19-7/20 BUDGET	7/19-7/20 ESTIMATES	7/20-7/21 BUDGET
EMPLOYEE EXPENSE					
12010 · UNIFORMS	16,000	13,590	16,000	18,000	16,000
12020 · TURN OUT GEAR	10,000	1,402	10,000	25,000	10,000
12030 - DUES & SUBSCRIPTIONS	3,000	4,568	2,850	3,800	3,000
12040 · PHYSICAL EXAMS	2,000	900	2,000	1,800	2,000
12045 - PARAMEDIC LICENSE/CLASSES	3,000	2,641	3,000	2,800	3,000
12050 · TECHNICAL SCHOOLS	6,000	5,435	6,000	5,000	6,000
12055 · FIREFIGHTER SCHOOL		252			
12060 · TRAINING SALARY	15,000	17,905	15,000	14,000	15,000
12070 · TRAINING MATERIAL	3,000	165	3,000	2,500	3,000
12080 · VOLUNTEER SUBSIDY	3,500	3,500	3,500	3,500	3,500
12090 · HEART & HYPERTENSION MEDS.	8,000	923	8,000	6,000	8,000
12100 · HEALTH INS. PAYMENT	410,000	618,297	535,000	750,000	750,000
12110 · LIFE INSURANCE	13,500	9,635	14,000	13,000	14,000
12120 · WORKMAN'S COMP PREMIUM	180,000	184,091	165,000	138,000	125,388
12121-WORKMAN'S COMP MEDICAL	10,000	22,175	10,000	15,000	10,000
12130 - FED TAX-ER (SSI)	4,900	10,247	4,900	9,000	10,000
12140 - FED TAX-ER (MED)	42,000	50,612	42,000	42,000	42,000
12150 - EXERCISE EQUIPMENT	1,000		1,000		
12000 · EMPLOYEE EXPENSE	730,900	946,338	841,250	1,049,400	1,020,888
PENSION/RETIREEES EXP					
13010 · B/C RETIREES-OVER 65	377,736	434,710	400,000	405,000	440,000
13011-B/C RETIREES-UNDER 65	1,017,331	914,266	955,000	744,000	780,000
13020 · MEDICARE-SUPP B	42,000	70,312	42,000	70,000	73,000
13030 · HEART & HYPERTENSION MAINT.	70,000	82,750	87,000	86,000	87,000
13040 · PENSION PAYMENT	2,605,986	2,784,778	2,784,084	2,771,390	2,768,851
13050 · PENSION-UNFUNDED LIABILITY					100,000
13070 · M.E.R.F. OBLIGATION	400,000	474,414	500,000	530,000	480,000
13080 - DEFERRED COMPENSATION PLAN	1,175	1,175	1,182	1,182	1,223
13090 - OPEB UNFUNDED LIABILITY					75,000
13000 · PENSION/RETIREEES EXP	4,514,228	4,762,405	4,769,266	4,607,572	4,805,074

<i>EXPENDITURES</i>	7/18-7/19 BUDGET	7/18-7/19 AUDITED	7/19-7/20 BUDGET	7/19-7/20 ESTIMATES	7/20-7/21 BUDGET
APPARATUS EQUIP, REPAIRS, TESTS					
14010 · FUEL	30,000	18,585	29,840	20,000	20,000
14020 · MAINT. PARTS & MATERIALS					
14021 · CAR 30	500	1,158	500	500	1,500
14022 · CAR 37	500	144	500	500	500
14023 · CAR 36					500
14025 · ENGINE 31	7,000	2,536	7,000	6,500	8,000
14026 · ENGINE 32	6,000	9,214	6,000	6,000	7,000
14027 · QUINT 33	13,000	13,855	13,000	13,000	15,000
14029 · MARINE 3	3,000	3,198	3,000	3,000	3,000
14031 · AMBULANCE 40	1,000	1,139	1,000	1,000	1,000
14032 · RESCUE 35	1,000	711	1,000	1,000	1,000
14033-UTILITY 39	1,000	739	1,000	1,000	1,000
14030 · MAINT. PARTS & MATERIALS-Other	3,000	3,000	3,000	3,000	3,000
14045- APPARATUS MAINT CONTRACT	15,000	15,000	15,000	15,000	16,500
14040 · FOAM & CHEMICALS	1,250	1,250	1,250	1,250	1,250
14050 · NEW EQUIPMENT	16,000	16,000	14,135	15,000	25,000
14055 · EQUIPMENT REPAIR	5,000	5,000	5,000	5,000	6,000
14060 · COMMUNICATIONS-TRUCK/MDT INTERNET	2,500	2,300	2,500	2,500	2,500
14070 · COMMUNICATIONS-NEW EQUIPMENT	2,000	1,800	2,000	2,000	20,000
14090 · EMERGENCY MEDICAL SUPPLIES	20,000	16,100	20,000	18,000	20,000
14100 · HOSE REPLACEMENTS	3,000		2,300	2,000	2,300
14110 · EQUIPMENT TESTING					
14113 · SCBA HYDRO	4,000	6,764	4,000	7,000	4,500
14114 · FIRE EXTINGUISHER	800	865	800	800	800
14116 · GAS METER	700	700	700	700	700
14117 · PULMONARY FUNCTION	5,000	5,599	5,000	8,500	6,500
14000 · APPARATUS EQUIP, REPAIRS, TESTS	141,250	125,657	138,525	133,250	167,550

<i>EXPENDITURES</i>	7/18-7/19 BUDGET	7/18-7/19 AUDITED	7/19-7/20 BUDGET	7/19-7/20 ESTIMATES	7/20-7/21 BUDGET
FIREHOUSE OPERATIONS					
15010 · MAINTENANCE SUPPLIES	5,000	2,020	5,000	4,500	5,000
15020 · ELECTRIC	25,000	24,279	27,000	26,000	27,000
15030 · TELEPHONE	500	480	500	500	500
15031 · CELL PHONE	3,000	1,316	3,000	2,000	3,000
15032 · COMPUTER INTERNET	1,000	1,000	1,000	1,000	1,000
15040 · GAS	18,000	8,361	16,000	11,000	12,000
15050 · WATER	1,600	1,115	1,600	1,600	1,600
15060 · SEWER USE FEE	900	864	900	900	900
15070 · LIABILITY INSURANCE	45,000	45,157	45,000	45,000	45,500
15080 · MAINTENANCE CONTRACTS					
15081 · HEAT & AIR	3,000	1,475	3,000	2,800	3,000
15082 · GENERATOR	3,000	1,800	3,000	2,000	3,000
15083 · AIR COMPRESSOR	1,000	1,000	1,000	3,500	3,000
15085 · FIRE HOUSE SOFTWARE	1,200	1,200	1,200	1,200	1,200
15086 · COPIER	2,600	2,617	2,600	2,600	2,600
15087 · LIFE PACKS	8,000	6,090	8,000	7,500	8,000
15090 · FIRE HOUSE REPAIRS	15,000	8,302	10,000	10,000	12,000
15000 · FIREHOUSE OPERATIONS	133,800	107,076	128,800	122,100	129,300
OUTSIDE SERVICES					
16010 · LEGAL	20,000	3,989	20,000	6,000	6,000
16011 LEGAL CONTINGENCY					
16020 · AUDIT	20,000	18,300	20,000	20,000	20,000
16021 AUDIT CONTINGENCY					
16030 · CONSULTING FEES	2,000	3,435	2,000	2,000	2,000
16040 · EMERGENCY REPORTING SYSTEM	270,000	254,080	270,000	260,000	260,000
16000 · OUTSIDE SERVICES	312,000	279,804	312,000	288,000	288,000

<i>EXPENDITURES</i>	7/18-7/19 BUDGET	7/18-7/19 AUDITED	7/19-7/20 BUDGET	7/19-7/20 ESTIMATES	7/20-7/21 BUDGET
DISTRICT EXP					
17011 - POSTAGE	1,000	1,035	1,000	1,000	1,000
17012 - ADS	1,000	800	1,000	600	1,000
17010 · ADMIN. OFFICE SUPPLIES	3,500	1,809	3,500	2,000	3,500
17020 · DISTRICT MEETING/ELECTION	4,500	2,461	4,500	4,000	4,500
17030 · PAYROLL FEE	8,000	7,247	8,000	7,500	8,000
17040 · DISTRICT WATER SUPPLY	208,000	207,470	208,000	213,317	214,000
17060 · NEW EQUIPMENT-OFFICE					
17070 · BANK CHARGES	300	720	300	600	300
17080 · CHIEF OFFICERS EXP.	1,000		1,000	500	1,000
17090 · COMMISSIONERS EXP.	1,000	500	1,000	500	1,000
17100 · FIRE PREVENTION	6,000	440	4,000	2,000	4,000
17101 · FIRE PREVENTION (GRANTS)					
17120 · HYDRANT REPAIRS	10,000	1,380	10,000	8,000	10,000
17130 · HYDRANT REPLACEMENTS					
17140 · STAFF VEHICLE REPLACEMENTS					
17150 · COMPUTERS					
17151 - REPAIRS/SERVICE CONTRACT	15,000	13,730	15,000	18,000	15,000
17160 · FIREHOUSE CAPITAL IMPRMTS					25,000
17170 · TRUCK REPLACEMENTS					260,000
17000 · DISTRICT EXP	259,300	237,592	257,300	258,017	548,300
BUDGET EXPENSES	9,511,847	10,055,485	9,778,745	9,933,445	10,473,820
NEW ALLOCATED FUNDS					
2021 CONTRACTUAL RAISES					70,000
SCBA REPLACEMENT					10,000
TOTAL EXPENSES					10,553,820

WEST SHORE FIRE DISTRICT ESTIMATED FUND BALANCE AS OF JULY 1ST 2020

ALLOCATED FUNDS

TRUCK REPLACEMENT RESERVE ACCOUNT	166,859
RETIREMENT RESERVE ACCOUNT	3,300
MEDICAL RESERVE ACCOUNT	401,100
OPEB ACCOUNT	150,800
SCBA HYDRO EQUIP REPLACEMENT	10,000
CONTRACTUAL PAY RAISES 2021	70,000
ALLOCATED FUND BALANCE TOTALS	802,059.00

BUDGET 2016-2017 ADJUSTMENT	75,413
BUDGET 2017-2018	300,000
BUDGET 2018-2019	100,000
BUDGET 2019-2020	36,000
BUDGET 2020-2021	-

UNALLOCATED FUND BALANCE JULY 1, 2020	350,187
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MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: West Haven City Council Action on FY 2021 Budget
Date: May 8, 2020

A Recommended FY 2021 Budget was submitted by the Mayor on March 19 and first reviewed by the MARB West Haven Subcommittee at its April 1 meeting. That budget provided for an overall increase of 1.4% and a Real Estate/Personal Property mill rate increase of 0.8 mills, as shown in the summary table below.

Recommended FY 2021 As Submitted 3/19/20	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
General Fund Revenue	\$162,920,835	\$165,217,793	\$2,296,958	1.4%
Capital Non-Recurring Levy	<u>\$565,000</u>	<u>\$568,666</u>	<u>\$3,666</u>	<u>0.6%</u>
Total Revenues (incl. Capital Non-Recurring)	\$163,485,835	\$165,786,459	\$2,300,624	1.4%
General Fund Expenditures	\$162,920,835	\$164,792,995	\$1,872,160	1.1%
Capital Non-Recurring Exp.	<u>\$565,000</u>	<u>\$568,666</u>	<u>\$3,666</u>	<u>0.6%</u>
Total Expenditures (incl. Capital Non-Recur.)	\$163,485,835	\$165,361,661	\$1,875,826	1.1%
<i>Set-Aside: Fund Balance Adjustment</i>		<i>424,798</i>	<i>\$424,798</i>	
Total Expenditures with Fund Bal. Adjust.	\$163,485,835	\$165,786,459	\$2,300,624	1.4%
General Fund Mill Rate RE/PP	36.68	37.48	0.80	2.2%
General Fund Mill Rate MV	37.00	37.00	0.00	0.0%

The West Haven City Council met on May 7 and made a series of adjustments to the budget which include (but are not limited to):

- Reductions in Overtime across multiple departments
- Reduction to allocation for Capital and Non-Recurring expense
- Reduction to the Library budget
- Reduction of funding for several proposed full-time positions
- Reduction to Streetlighting account
- Increase to Contingency
- Increase in set-aside for Fund Balance

The increases and reductions made by the City Council roughly offset each other. The resulting mill rates are the same as the mill rates proposed in the Recommended Budget. The following table provides a summary of the resulting FY 2021 budget reflecting changes made by City Council.

Recommended FY 2021 After City Council Adjustments 5/7/20	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
General Fund Revenue	\$162,920,835	\$165,442,493	\$2,521,658	1.5%
Capital Non-Recurring Levy	<u>\$565,000</u>	<u>\$337,966</u>	<u>(\$227,034)</u>	<u>-40.2%</u>
Total Revenues (incl. Capital Non-Recurring)	\$163,485,835	\$165,780,459	\$2,294,624	1.4%
General Fund Expenditures	\$162,920,835	\$164,826,281	\$1,905,446	1.2%
Capital Non-Recurring Exp.	<u>\$565,000</u>	<u>\$337,966</u>	<u>(\$227,034)</u>	<u>-40.2%</u>
Total Expenditures (incl. Capital Non-Recur.)	\$163,485,835	\$165,164,247	\$1,678,412	1.0%
<i>Set-Aside: Fund Balance Adjustment</i>		<i>616,212</i>	<i>\$616,212</i>	
Total Expenditures with Fund Bal. Adjust.	\$163,485,835	\$165,780,459	\$2,294,624	1.4%
General Fund Mill Rate RE/PP	36.68	37.48	0.80	2.2%
General Fund Mill Rate MV	37.00	37.00	0.00	0.0%

The attached table provided by the City is a crosswalk depicting the Mayor's Recommended Budget, the adjustments made by City Council and the resulting budget reflecting those adjustments.

MILL RATE CALCULATION

	MAYOR'S RECOMM. BUDGET	COUNCIL CHANGES	COUNCIL APPROVED BUDGET	MARB CHANGES	MARB FY20 BUDGET
GENERAL FUND					
General Government	\$ 2,132,457	\$ 99,300	\$ 2,231,757	\$ -	\$ 2,231,757
Planning & Development	\$ 1,055,944	\$ (1,400)	\$ 1,054,544	\$ -	\$ 1,054,544
Finance	\$ 2,647,692	\$ (32,440)	\$ 2,615,252	\$ -	\$ 2,615,252
Public Safety	\$ 15,988,662	\$ (107,834)	\$ 15,880,828	\$ -	\$ 15,880,828
Public Works	\$ 11,021,840	\$ (167,482)	\$ 10,854,357	\$ -	\$ 10,854,357
Human Resources	\$ 1,999,161	\$ 27,200	\$ 2,026,361	\$ -	\$ 2,026,361
Library	\$ 1,421,000	\$ (200,000)	\$ 1,221,000	\$ -	\$ 1,221,000
Board Of Education	\$ 89,960,421	\$ -	\$ 89,960,421	\$ -	\$ 89,960,421
Operating Charges	\$ 18,832,341	\$ (58,500)	\$ 18,773,841	\$ -	\$ 18,773,841
Debt Service	\$ 18,643,292	\$ -	\$ 18,643,292	\$ -	\$ 18,643,292
Contingency/Other	\$ 1,514,983	\$ 665,856	\$ 2,180,839	\$ -	\$ 2,180,839
TOTAL EXPENDITURES	\$ 165,217,793	\$ 224,700	\$ 165,442,493	\$ -	\$ 165,442,493
Interest & Lien Fees	\$ 821,600	\$ -	\$ 821,600	\$ -	\$ 821,600
Licenses / Permits	\$ 1,594,150	\$ -	\$ 1,594,150	\$ -	\$ 1,594,150
Fines & Forfeits	\$ 252,100	\$ -	\$ 252,100	\$ -	\$ 252,100
Use Of Money	\$ 117,700	\$ -	\$ 117,700	\$ -	\$ 117,700
Current Services	\$ 1,135,450	\$ -	\$ 1,135,450	\$ -	\$ 1,135,450
Other Revenues	\$ 2,223,012	\$ -	\$ 2,223,012	\$ -	\$ 2,223,012
Other Fin. Sources	\$ 963,643	\$ -	\$ 963,643	\$ -	\$ 963,643
OPERATIONAL REVENUE	\$ 7,107,655	\$ -	\$ 7,107,655	\$ -	\$ 7,107,655
Federal and State Grants	\$ 56,735,954	\$ -	\$ 56,735,954	\$ -	\$ 56,735,954
Personal Property, MV & Non-Current Taxes	\$ 1,773,000	\$ -	\$ 1,773,000	\$ -	\$ 1,773,000
Amount to be Raised by Current Taxes	\$ 99,601,184	\$ 224,700	\$ 99,825,884	\$ -	\$ 99,825,884
TOTAL REVENUES	\$ 165,217,793	\$ 224,700	\$ 165,442,493	\$ -	\$ 165,442,493
Current Tax Calculation					
Net GL - Motor Vehicle	\$ 276,734,340	\$ -	\$ 276,734,340	\$ -	\$ 276,734,340
Net GL - Real Estate/Personal Property	\$ 2,442,383,215	\$ -	\$ 2,442,383,215	\$ -	\$ 2,442,383,215
NET GRAND LIST	\$ 2,719,117,555	\$ -	\$ 2,719,117,555	\$ -	\$ 2,719,117,555
GENERAL FUND MILL RATE - MV	36.79	0.09	36.88	-	36.88
GENERAL FUND MILL RATE - R/E, PP	37.27	0.09	37.36	0.00	37.36
GROSS TAX LEVY - MV	\$ 10,181,056	\$ 24,906	\$ 10,205,962	\$ -	\$ 10,205,962
GROSS TAX LEVY - R/E, PP	\$ 91,039,659	\$ 203,448	\$ 91,243,107	\$ -	\$ 91,243,107
GROSS TAX LEVY	\$ 101,220,716	\$ 228,354	\$ 101,449,069	\$ -	\$ 101,449,069
Gross Tax Levy	\$ 101,220,716	\$ 228,354	\$ 101,449,069	\$ -	\$ 101,449,069
Collection Rate	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX	\$ 99,601,184	\$ 224,700	\$ 99,825,884	\$ -	\$ 99,825,884
CAPITAL & NON-RECURRING					
Motor Vehicle	\$ 276,734,340	\$ -	\$ 276,734,340	\$ -	\$ 276,734,340
Real Estate/Personal Property	\$ 2,442,383,215	\$ -	\$ 2,442,383,215	\$ -	\$ 2,442,383,215
NET GRAND LIST	\$ 2,719,117,555	\$ -	\$ 2,719,117,555	\$ -	\$ 2,719,117,555
Capital & Non-Recurring Mill Rate	0.21	(0.09)	0.12	-	0.12
Capital & Non-Recurring Total	\$ 568,666	\$ (230,700)	\$ 337,966	\$ -	\$ 337,966
MILL RATE CALCULATION					
General Fund Mill Rate - MV	36.79	0.09	36.88	-	36.88
General Fund Mill Rate - R/E, PP	37.27	0.09	37.36	0.00	37.36
Capital & Non-Recurring Mill Rate	0.21	(0.09)	0.12	-	0.12
Total Mill Rate - MV	37.00	-	37.00	-	37.00
Total Mill Rate - R/E, PP	37.48	(0.00)	37.48	0.00	37.48
Change From 2020	0.80		0.80		0.80
Tax Revenue Generated per 1 Mill @ 98.4% Collection Rate	\$ 2,675,611.67	\$ -	\$ 2,675,611.67	\$ -	\$ 2,675,611.67

Draft 5-Year Plan

MILL RATE CALCULATION - GENERAL FUND

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
TOTAL EXPENDITURES	159,737,299	160,013,976	162,227,011	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849
OPERATIONAL REVENUE	7,929,790	8,391,490	7,908,928	6,711,555	7,001,126	6,868,047	6,909,418	6,889,309
FEDERAL AND STATE GRANTS	52,935,087	53,241,754	53,173,505	53,132,054	53,153,826	53,161,600	53,161,556	53,171,685
DEFICIT BOND PROCEEDS	16,626,016	-	-	-	-	-	-	-
MARB RESTRUCTURING FUNDS	8,000,000	5,000,000	4,115,542	4,000,000	2,000,000	-	-	-
NON CURRENT TAXES	2,563,802	1,978,222	1,722,051	1,773,000	1,823,190	1,874,886	1,928,132	1,982,976
CURRENT PROPERTY TAX LEVY	92,002,428	94,025,726	96,000,810	99,601,184	103,926,727	106,974,631	106,789,858	105,794,879
TOTAL REVENUES	180,057,122	162,637,192	162,920,835	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849
NET GL - MOTOR VEHICLE	259,519,230	261,726,860	266,920,740	276,734,340	276,734,340	276,734,340	276,734,340	276,734,340
NET GL - REAL ESTATE / PP	2,390,670,988	2,391,714,857	2,416,207,349	2,442,383,215	2,491,976,495	2,506,698,297	2,511,920,710	2,513,143,734
NET GRAND LIST	2,650,190,218	2,653,441,717	2,683,128,089	2,719,117,555	2,768,710,835	2,783,432,637	2,788,655,050	2,789,878,074
GROSS TAX LEVY - MV				10,181,056	10,181,056	10,181,056	10,181,056	10,181,056
GROSS TAX LEVY - R/E, PP				91,039,660	95,435,536	98,533,000	98,345,222	97,334,065
GROSS TAX LEVY				101,220,716	105,616,592	108,714,056	108,526,278	107,515,121
COLLECTION RATE				98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX				99,601,184	103,926,727	106,974,631	106,789,858	105,794,879
CAPITAL & NON-RECURRING								
CAPITAL & NON-RECURRING	238,326	404,500	565,000	576,300	587,826	599,583	611,575	623,807
CAPITAL & NON-RECURRING MILL RATE	0.09	0.15	0.21	0.21	0.21	0.22	0.22	0.22
MILL RATE CALCULATION								
MILL RATE - MV		36.79	36.79	36.79	36.79	36.79	36.79	36.79
MILL RATE - R/E, PP		36.11	36.47	37.27	38.30	39.31	39.15	38.73
MILL RATE - CAPITAL & NON RECUR.		0.15	0.21	0.21	0.21	0.22	0.22	0.22
TOTAL MILL RATE - MV	37.00	36.94	37.00	37.00	37.00	37.01	37.01	37.01
TOTAL MILL RATE - R/E, PP	35.26	36.26	36.68	37.48	38.51	39.53	39.37	38.95
MILL RATE CHANGE	-	1.00	0.42	0.80	1.03	1.02	(0.16)	(0.42)
BEGINNING FUND BALANCE	(18,138,674)	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013
SURPLUS/(DEFICIT)	20,319,823	2,623,216	693,824	-	-	-	-	-
FUND BALANCE ADJUSTMENT	-	(3,445,447)	-	424,798	189,141	5,828,271	3,103,062	140,847
ENDING FUND BALANCE	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013	11,738,860
FUND BALANCE % OF TOTAL EXP.	1.37%	0.85%	1.27%	1.50%	1.59%	5.21%	7.00%	7.00%
ORIGINAL FUND BALANCE % TARGET	-0.08%	0.76%	1.00%	1.62%	2.72%	5.21%		

CITY OF WEST HAVEN ANALYSIS OF FUND BALANCE

	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
TOTAL REVENUE	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
TOTAL EXPENSES	160,013,976	162,227,011	164,792,995	167,715,729	163,050,893	165,685,902	167,698,002
FUND BALANCE ADJUSTMENT	-	-	424,798	189,141	5,828,271	3,103,062	140,847
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	(2,376,784)	(3,421,718)	(4,000,000)	(2,000,000)	0	0	0
OTHER REVENUES	-	-	-	-	-	-	-
MARB REVENUE	5,000,000	4,115,542	4,000,000	2,000,000	-	-	-
FINAL SURPLUS/(DEFICIT)	2,623,216	693,824	424,798	189,141	5,828,271	3,103,062	140,847
MILL RATE	36.26	36.68	37.48	38.51	39.53	39.37	38.95
MILL RATE (Previous Model)	36.26	36.68	37.49	38.41	39.21	39.16	39.82
MILL RATE (ORIGINAL MODEL)	36.26	37.25	39.26	39.99	39.99	39.99	39.99
MILL RATE CHANGE		0.42	0.80	1.03	1.02	(0.16)	(0.42)
MILL RATE CHANGE (Previous Model)		0.42	0.80	0.93	0.80	(0.06)	0.67
MILL RATE CHANGE (ORIGINAL MODEL)		1.00	2.01	0.73	(0.00)	-	-
TOTAL REVENUE	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
TOTAL REVENUE (ORIGINAL MODEL)		158,805,292	163,388,715	168,999,608	169,030,438	169,030,438	169,030,438
TOTAL EXPENDITURES	160,013,976	162,227,011	164,792,995	167,715,729	163,050,893	165,685,902	167,698,002
TOTAL EXPENDITURES (ORIGINAL MODEL)	162,940,955	164,790,317	166,741,561	169,518,546	165,400,143	165,400,143	165,400,143
BEGINNING FUND BALANCE	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013
FUND BALANCE ADJUSTMENT	(3,445,447)	-	-	-	-	-	-
ENDING FUND BALANCE	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013	11,738,860
ENDING FUND BALANCE (Previous Model)	3,613,646	3,613,646	4,038,444	4,039,619	8,680,156	10,027,115	
ORIGINAL FUND BALANCE (ORIGINAL MODEL)	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568	8,625,568	8,625,568
FUND BALANCE % OF TOTAL EXP.	0.85%	1.27%	1.50%	1.59%	5.21%	7.00%	7.00%
FUND BALANCE % OF TOTAL EXP. (Previous Model)	2.27%	2.22%	2.45%	2.41%	5.30%	6.00%	
FUND BALANCE % OF TOTAL EXP. (ORIGINAL MODEL)	0.76%	1.00%	1.62%	2.72%	5.21%	5.21%	5.21%

REVENUE & EXPENDITURE SUMMARY

	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
REVENUES:							
Current Property Tax Levy	94,025,726	96,000,810	99,601,184	103,926,727	106,974,631	106,789,858	105,794,879
Non Current Taxes	1,978,222	1,722,051	1,773,000	1,823,190	1,874,886	1,928,132	1,982,976
Interest & Lien Fees	890,468	981,251	821,600	850,658	880,808	912,095	944,562
Licenses & Permits	1,961,408	1,848,990	1,594,150	1,823,062	1,776,620	1,751,973	1,805,357
Fines, Forfeits & Penalties	286,947	296,873	252,100	291,513	293,173	291,953	305,801
Use Of Money/Property	403,514	320,933	117,700	75,102	80,171	194,430	26,922
From Other Agencies	53,241,754	53,173,505	53,132,054	53,153,826	53,161,600	53,161,556	53,171,685
Charges - Current Services	1,205,512	1,284,686	1,135,450	1,236,870	1,251,861	1,246,761	1,285,610
Other Revenues	2,118,500	1,767,320	1,826,912	1,897,695	1,894,489	1,930,050	1,945,521
Other Financing Sources	1,525,141	1,408,875	963,643	826,226	690,925	582,156	575,535
TOTAL REVENUE	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
EXPENDITURES:							
General Government	1,663,218	1,893,427	2,132,457	2,144,073	2,180,269	2,197,319	2,215,238
Planning & Development	901,098	910,721	1,055,944	1,066,635	1,087,000	1,089,316	1,091,751
Finance	2,697,794	2,737,578	2,647,692	2,639,898	2,700,413	2,728,872	2,758,766
Public Safety	15,097,032	15,408,557	15,988,662	16,314,143	16,763,082	16,817,568	16,869,069
Public Works	10,073,486	10,632,333	11,021,840	11,194,602	11,414,058	11,549,975	11,692,819
Human Resources	1,935,228	1,855,551	1,999,161	2,070,915	2,111,966	2,122,367	2,132,297
Library	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
Board Of Education	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
Operating Charges	16,187,296	17,651,898	18,832,341	19,201,083	20,091,445	21,067,786	22,107,745
Debt Service	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Contingent	459,393	1,085,551	1,090,185	949,913	892,124	957,156	1,023,167
TOTAL EXPENDITURES	160,013,976	162,227,011	164,792,995	167,715,729	163,050,893	165,685,902	167,698,002
SURPLUS/(DEFICIT)	(2,376,784)	(3,421,718)	(3,575,202)	(1,810,859)	5,828,271	3,103,062	140,847
MUNICIPAL RESTRUCTURING FUNDS	5,000,000	4,115,542	4,000,000	2,000,000	-	-	-
CHANGE IN FUND BALANCE	2,623,216	693,824	424,798	189,141	5,828,271	3,103,062	140,847
BEGINNING FUND BALANCE	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013
FUND BALANCE ADJUSTMENT	(3,445,447)	-	-	-	-	-	-
ENDING FUND BALANCE	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013	11,738,860
<i>ENDING FUND BALANCE PER ORIGINAL PLAN</i>	<i>1,234,080</i>	<i>1,653,556</i>	<i>2,705,210</i>	<i>4,590,772</i>	<i>8,625,568</i>	<i>8,625,568</i>	<i>8,625,568</i>

GRAND LIST PROJECTIONS

Assessment	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	
Net GL - Motor Vehicle	259,519,230	261,726,860	266,920,740	276,734,340	276,734,340	276,734,340	276,734,340	276,734,340	
Growth Factor	0.57%	0.85%	1.98%	3.68%	0.00%	0.00%	0.00%	0.00%	
Real Estate/Personal Property	2,390,670,988	2,391,714,857	2,416,207,349	2,442,383,215	2,443,604,407	2,444,826,209	2,446,048,622	2,447,271,646	
Growth Factor	0.77%	0.04%	1.02%	1.08%	0.050%	0.050%	0.050%	0.050%	
Revaluation Impact	-	-	-	-	48,872,088	48,872,088	48,872,088	48,872,088	2.00%
Development Impact - Stiles School	-	-	-	-	500,000	3,000,000	3,000,000	3,000,000	
Development Impact - Thompson School	-	-	-	-	500,000	3,000,000	3,000,000	3,000,000	
Development Impact -	-	-	-	-	500,000	3,000,000	3,000,000	3,000,000	
Development Impact - Havens	-	-	-	-	(2,000,000)	4,000,000	8,000,000	8,000,000	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Real Estate/Personal Property Total	2,390,670,988	2,391,714,857	2,416,207,349	2,442,383,215	2,491,976,495	2,506,698,297	2,511,920,710	2,513,143,734	
Total Net Grand List	2,650,190,218	2,653,441,717	2,683,128,089	2,719,117,555	2,768,710,835	2,783,432,637	2,788,655,050	2,789,878,074	
Original Grand List Assumptions		2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784			

REVENUE DETAILS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	
CURRENT PROPERTY TAX LEVY									
Current Property Tax Levy - MV	8,577,397	8,766,029	8,939,988	10,018,159	10,018,159	10,018,159	10,018,159	10,018,159	
Current Property Tax Levy - R/E, PP	83,425,031	85,259,697	87,060,822	89,583,025	93,908,568	96,956,472	96,771,699	95,776,720	
Subtotal	92,002,428	94,025,726	96,000,810	99,601,184	103,926,727	106,974,631	106,789,858	105,794,879	
NON CURRENT TAXES									
Motor Vehicle Supplement	1,424,633	1,435,859	1,430,246	1,261,000	1,298,830	1,337,795	1,377,929	1,419,267	3.0%
Tax Levy - Prior Years	1,001,564	413,937	93,576	412,000	424,360	437,091	450,204	463,710	3.0%
Tax Levy - Suspense	137,605	128,427	198,229	100,000	100,000	100,000	100,000	100,000	0.0%
Pers. Prop. Tax Audits	-	-	-	-	-	-	-	-	-
Non Current Per. Prop. Tax	-	-	-	-	-	-	-	-	-
Subtotal	2,563,802	1,978,222	1,722,051	1,773,000	1,823,190	1,874,886	1,928,132	1,982,976	
INTEREST & LIEN FEES									
Tax Interest - Current Year	474,170	498,784	550,991	476,100	490,383	505,094	520,247	535,855	3.0%
Tax Interest - Prior Years	365,490	253,710	205,571	220,500	231,525	243,101	255,256	268,019	5.0%
Tax Interest - Suspense	166,348	137,974	224,689	125,000	128,750	132,613	136,591	140,689	3.0%
Subtotal	1,006,008	890,468	981,251	821,600	850,658	880,808	912,095	944,562	
LICENSES & PERMITS									
Building Permits	1,517,792	1,367,973	1,169,944	1,075,000	1,216,349	1,165,302	1,163,739	1,193,615	1.0%
Electrical Permits	177,901	203,904	190,139	177,000	192,251	188,328	187,718	191,327	1.0%
Zoning Permits	120,654	147,778	145,060	100,000	132,256	127,030	120,960	128,016	1.0%
Health Licenses	64,728	95,466	157,619	80,300	114,462	120,984	108,406	118,056	3.0%
Plumbing & Heating Permits	63,776	79,881	112,786	105,300	100,315	107,195	105,313	105,317	1.0%
Police & Protection Licenses	17,837	25,480	33,647	22,900	28,163	29,084	27,517	29,102	3.0%
Animal Licenses	16,455	15,912	10,311	15,400	14,290	13,734	14,909	14,740	3.0%
Excavation Permits	5,570	10,370	15,327	7,100	11,260	11,566	10,275	11,365	3.0%
City Clerk Fees	6,319	5,860	6,696	6,200	6,440	6,639	6,619	6,763	3.0%
Dog Pound Releases	(2,144)	2,032	500	300	972	608	645	764	3.0%
Marriage Licenses	2,420	4,962	4,748	3,800	4,638	4,527	4,451	4,675	3.0%
Sporting Licenses	276	271	423	250	324	342	314	336	3.0%
Alcoholic Beverage License	148	1,520	1,789	600	1,342	1,281	1,107	1,281	3.0%
Subtotal	1,991,732	1,961,408	1,848,990	1,594,150	1,823,062	1,776,620	1,751,973	1,805,357	
FINES, FORFEITS & PENALTIES									
Parking Tags	233,873	223,175	234,238	219,600	236,955	241,778	244,417	253,103	5.0%
Fines And Penalties	52,514	38,063	51,599	32,500	41,943	43,275	40,417	43,135	3.0%
Bldg Code Violations	31,824	25,709	11,035	-	12,615	8,120	7,119	9,563	3.0%
Subtotal	318,210	286,947	296,873	252,100	291,513	293,173	291,953	305,801	
USE OF MONEY/PROPERTY									
Investment Income	193,375	381,638	287,507	100,000	49,551	53,334	169,899		2.0%
Rent from City Facilities	15,000	21,876	33,427	17,700	25,551	26,837	24,531	26,922	5.0%
Subtotal	208,375	403,514	320,933	117,700	75,102	80,171	194,430	26,922	
FROM OTHER AGENCIES									
Educational Cost Sharing	45,003,667	45,238,618	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	
School Build. Construction	-	-	-	-	-	-	-	-	
Health Services	74,225	66,528	67,266	60,000	60,000	60,000	60,000	60,000	
Pilot-Colleges & Hospitals	5,412,671	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	
Muni Revenue Sharing	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516	
Prop Tax Relief - Elderly & Disabl	6,000	4,000	2,000	-	-	-	-	-	
Mashentucket Pequot Grant	951,618	807,097	807,097	807,097	807,097	807,097	807,097	807,097	
Prop Tax Relief - Total Disab	5,370	5,111	5,370	5,000	5,000	5,000	5,000	5,000	
Pilot-State Owned Property	-	181,198	181,198	181,198	181,198	181,198	181,198	181,198	
Prop Tax Relief - Veterans	133,950	130,003	130,803	127,400	127,400	127,400	127,400	127,400	
Town Aid Road	617,602	616,005	616,005	617,268	617,268	617,268	617,268	617,268	
Fed/State Miscellaneous Grants	177,681	122,462	122,000	122,000	122,000	122,000	122,000	122,000	
MRSA Select Pilot	-	-	-	-	-	-	-	-	
MRSA Sales Tax Sharing	-	-	-	-	-	-	-	-	
SCCRWA-Pilot Grant	305,665	301,396	305,220	301,100	311,649	315,169	318,585	324,588	3.0%
Telephone Access Grant	99,121	93,832	120,555	95,000	106,223	110,477	107,017	111,143	3.0%
Subtotal	52,935,087	53,241,754	53,173,505	53,132,054	53,153,826	53,161,600	53,161,556	53,171,685	
CHARGES - CURRENT SERVICES									
Record Legal Instrument Fees	660,795	732,096	799,617	656,250	765,787	777,579	769,866	809,631	5.0%
Miscellaneous - Parks & Recreation	348,588	351,860	357,734	340,000	340,000	340,000	340,000	340,000	
Miscellaneous - General Gov't	79,910	57,952	30,141	84,800	59,360	59,843	70,041	64,974	3.0%
Miscellaneous - Public Works	37,819	38,854	65,919	37,900	47,557	50,459	45,305	47,774	
Police Charges	13,988	10,186	29,214	13,500	17,633	20,116	17,083	18,277	
All Other Public Works	2,330	14,540	2,060	3,000	6,533	3,864	4,466	4,954	
Health Fees	20	25	-	-	-	-	-	-	
Sundry - Other	-	-	-	-	-	-	-	-	3.0%
Miscellaneous - Schools	-	-	-	-	-	-	-	-	
Subtotal	1,143,450	1,205,512	1,284,686	1,135,450	1,236,870	1,251,861	1,246,761	1,285,610	
OTHER REVENUES									
Fire Dept Share of ERS	810,373	762,240	857,822	864,558	928,999	950,544	963,338	976,971	

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	
REVENUE DETAILS									
Yale Contribution	427,290	437,317	444,561	422,651	422,651	422,651	422,651	422,651	
Sale of Property	199,200	298,807	12,000	-	-	-	-	-	
Miscellaneous Revenue	159,477	227,498	69,551	195,300	164,116	142,989	167,468	158,191	
Pilot - Housing Authority	141,536	148,751	145,230	146,600	146,860	146,230	146,563	146,551	
Parking Meter Revenue	72,042	82,227	96,948	62,000	82,804	83,002	78,213	83,780	3.0%
Sewer Fee Collection Expenses	55,166	55,166	55,166	55,200	58,488	59,662	61,250	63,388	6.0%
Quigley/Yale Parking	43,603	43,603	43,603	43,603	44,911	45,360	45,963	46,774	3.0%
Insurance Reimbursement	9,411	43,912	23,808	26,400	32,315	28,333	29,886	31,083	3.0%
Organic Recycling Compost	370	18,978	18,630	10,600	16,551	15,718	14,718	16,132	3.0%
Subtotal	1,918,468	2,118,500	1,767,320	1,826,912	1,897,695	1,894,489	1,930,050	1,945,521	
OTHER FIN. SOURCES									
Residual Equity Transfers In	172,130	308,081	250,000	250,000	277,441	266,921	272,731	280,535	3.0%
Transfer From Sewer Oper Fund	1,171,416	1,217,060	1,158,875	713,643	548,785	424,004	309,425	295,000	
Subtotal	1,343,546	1,525,141	1,408,875	963,643	826,226	690,925	582,156	575,535	
Grand Total	155,431,105	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849	
MARB Restructuring		5,000,000	4,115,542	4,000,000	2,000,000	-	-	-	
	155,431,105	162,637,192	162,920,835	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849	

EXPENDITURE SUMMARY	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
GENERAL GOVERNMENT							
City Council	87,994	174,594	99,686	89,680	91,476	91,695	91,926
Mayor's Office	293,690	317,070	322,211	323,855	328,039	329,544	331,126
Corporation Counsel	432,483	465,211	681,602	689,736	702,111	707,886	713,955
Labor Relations & Personnel	166,253	169,336	239,362	240,872	244,717	244,904	245,099
Communications - City	223,661	320,000	336,336	343,148	350,089	357,191	364,655
Town & City Clerk	307,112	303,650	298,738	300,989	305,415	307,221	309,118
Registrar Of Voters	144,858	136,511	146,002	147,102	149,553	149,830	150,121
Probate Court	7,167	7,056	8,520	8,693	8,868	9,048	9,237
Subtotal	1,663,218	1,893,427	2,132,457	2,144,073	2,180,269	2,197,319	2,215,238
PLANNING & DEVELOPMENT							
Planning & Development	403,535	378,292	387,147	390,928	397,773	399,636	401,595
Grants Administration	66,351	14,111	75,525	76,285	77,811	77,821	77,831
Building Department	431,212	518,319	593,272	599,421	611,416	611,859	612,325
Subtotal	901,098	910,721	1,055,944	1,066,635	1,087,000	1,089,316	1,091,751
FINANCE							
Treasurer	7,600	7,600	7,600	7,676	7,830	7,830	7,830
Finance/Comptroller	931,751	980,688	875,356	834,710	850,208	855,049	860,138
Purchasing	148,722	143,253	138,000	140,098	142,916	144,394	145,948
Info. & Tech. / Data Processing	566,689	528,545	523,491	540,894	560,631	577,992	596,223
Central Services	191,109	219,071	211,221	214,915	219,249	222,508	225,932
Tax Assessment	442,066	437,175	448,020	452,660	461,717	462,049	462,398
Board Of Assessment Appeals	3,179	5,600	5,600	5,687	5,801	5,865	5,931
Tax Collection	406,678	415,646	438,404	443,258	452,061	453,185	454,367
Subtotal	2,697,794	2,737,578	2,647,692	2,639,898	2,700,413	2,728,872	2,758,766
PUBLIC SAFETY							
Emergency Reporting System (ERS)	1,784,609	1,906,271	2,043,241	2,064,443	2,112,319	2,140,751	2,171,047
Public Safety Administration	1,105,148	829,518	908,331	921,026	937,056	949,705	962,999
Public Safety Operations	11,034,435	11,551,572	11,851,041	12,129,162	12,489,249	12,499,352	12,503,793
Public Safety Support	901,392	847,860	887,285	897,171	915,136	917,225	919,420
Animal Control	262,449	255,091	284,566	287,978	294,669	295,836	297,062
Emergency Management	9,000	18,246	14,198	14,363	14,651	14,698	14,748
Subtotal	15,097,032	15,408,557	15,988,662	16,314,143	16,763,082	16,817,568	16,869,069
PUBLIC WORKS							
Administration	466,757	595,807	551,209	558,431	568,711	574,191	579,950
Bureau Of Engineering	118,103	265,844	439,311	441,230	445,054	445,108	445,165
Central Garage	1,055,598	1,319,555	1,192,621	1,211,872	1,236,277	1,251,364	1,267,220
Compost Site	33,016	46,000	42,000	42,851	43,717	44,604	45,536
Disposal Of Solid Waste	3,162,344	3,169,900	3,294,684	3,361,409	3,429,406	3,498,975	3,572,090
Grounds & Building, Maintenance	1,244,122	1,257,865	1,264,379	1,284,899	1,310,778	1,326,996	1,344,041
Hwy & Park Maintenance	3,993,546	3,977,361	4,237,636	4,293,910	4,380,115	4,408,737	4,438,818
Subtotal	10,073,486	10,632,333	11,021,840	11,194,602	11,414,058	11,549,975	11,692,819
HUMAN RESOURCES							
Human Resources	254,433	275,634	277,236	327,428	333,511	334,970	335,503
Elderly Services	508,148	437,286	458,493	466,080	475,469	481,650	488,145
Parks & Recreation	869,607	824,521	910,587	920,959	939,408	942,016	944,758
Health Department	303,040	318,110	352,845	356,448	363,578	363,731	363,892
Subtotal	1,935,228	1,855,551	1,999,161	2,070,915	2,111,966	2,122,367	2,132,297
OTHER							
Library	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
City Insurance	906,371	800,977	800,977	817,199	833,729	850,643	868,418
Pensions & Hospitalizations	15,238,746	16,808,742	17,989,185	18,340,851	19,213,812	20,172,349	21,193,597
Med Com..Prog.	42,179	42,179	42,179	43,033	43,904	44,794	45,730
Debt Service	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Contingency	459,393	1,085,551	1,514,983	1,139,054	6,720,395	4,060,217	1,164,014
Subtotal	37,119,300	39,032,276	40,411,616	42,154,340	41,940,832	41,239,276	39,670,461
CITY TOTAL	69,487,155	72,470,444	75,257,372	77,584,606	78,197,620	77,744,694	76,430,402
BOARD OF EDUCATION							
Tuition	9,291,585	8,439,386	8,560,500	8,798,879	8,633,987	8,699,113	8,745,502
Student Transportation	5,912,206	5,132,032	5,653,600	5,588,210	5,479,779	5,596,158	5,576,935
Salaries	51,592,975	51,969,133	52,888,187	52,888,187	52,888,187	52,888,187	52,888,187
Operation of Plant	3,667,282	3,654,540	3,175,773	3,513,195	3,461,627	3,397,066	3,471,125
Benefits & Fixed Charges	16,693,293	17,721,168	17,355,252	18,088,985	18,583,448	18,891,361	19,430,715
Purchased Services	1,476,638	1,420,809	1,054,709	1,322,655	1,271,122	1,221,027	1,276,688
Instruction	1,307,219	1,419,500	1,272,400	1,338,372	1,348,798	1,325,136	1,342,785
Return to original model	585,624	-	-	(1,218,220)	(985,404)	(973,778)	(1,323,490)
BOARD OF EDUCATION TOTAL	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
City Excluding Debt	50,560,544	53,596,617	56,189,282	57,127,263	58,836,357	60,126,359	61,486,853
Fund Balance Adjustment	-	-	424,798	189,141	5,828,271	3,103,062	140,847
Debt Service	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Education	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
Total Expenditures	160,013,976	162,227,011	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
DEPT		DESCRIPTION	FY2019 ACTUAL	FY2020 PROJECTION	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
11000010	CITY COUNCIL								
11000010	51000	REGULAR WAGES	47,233	48,544	40,586	40,992	41,812	41,812	41,812
11000010	51010	CLERK OF THE COUNCIL	2,542	5,000	5,000	5,050	5,151	5,151	5,151
11000010	51350	PART TIME ELECTED	32,635	32,700	32,700	33,027	33,688	33,688	33,688
11000010	51500	OVERTIME	-	-	-	-	-	-	-
11000010	52250	ADVERTISING	2,502	6,550	3,600	3,673	3,747	3,823	3,903
11000010	52510	MAINTENANCE SERVICES	2,982	4,000	4,000	4,081	4,164	4,248	4,337
11000010	52770	OTHER SERVICES	100	2,500	2,500	2,551	2,602	2,655	2,710
11000010	54331	MISC. EXPENSE	-	300	300	306	312	319	325
11000010	56009	LIBRARY CONTINGENCY	-	75,000	-	-	-	-	-
11000010	new ac	CHARTER REVISION EXPENDITURES	-	-	10,000	-	-	-	-
11000010	new ac	CHARTER CONTIN.	-	-	1,000	-	-	-	-
11000010		CITY COUNCIL	87,994	174,594	99,686	89,680	91,476	91,695	91,926
11050010	MAYOR								
11050010	51000	REGULAR WAGES	229,144	230,780	230,921	230,921	233,230	233,230	233,230
11050010	51300	PART TIME WAGES	8,533	15,000	20,000	20,200	20,604	20,604	20,604
11050010	52220	OUTSIDE PRINTING	581	630	630	643	656	669	683
11050010	52320	SUBSCRIPTIONS	175	200	200	204	208	212	217
11050010	52330	TRAINING & EDUCATION	-	300	300	306	312	319	325
11050010	52350	TRAVEL EXPENSE	-	1,500	1,500	1,530	1,561	1,593	1,626
11050010	52360	BUSINESS EXPENSE	297	4,900	4,900	4,999	5,100	5,204	5,313
11050010	52370	COUNCIL OF GOVERNMENTS	18,500	18,600	18,600	18,977	19,361	19,753	20,166
11050010	52390	CT. CONFERENCE MUNICIP.	36,160	36,160	36,160	36,892	37,639	38,402	39,205
11050010	52397	U.S.CONFERENCE MAYORS	-	7,000	7,000	7,142	7,286	7,434	7,589
11050010	53490	OTHER SUPPLIES	300	2,000	2,000	2,041	2,082	2,124	2,168
11050010		MAYOR'S OFFICE	293,690	317,070	322,211	323,855	328,039	329,544	331,126
11100010	CORPORATION COUNSEL								
11100010	51000	REGULAR WAGES	258,219	262,711	398,102	400,597	407,125	407,125	407,125
11100010	51000	NEW HIRES	-	-	-	-	-	-	-
11100010	51300	OVERTIME	-	7,500	10,000	10,100	10,302	10,302	10,302
11100010	52310	CONVENTIONS & DUES	375	1,000	1,000	1,020	1,041	1,062	1,084
11100010	52430	LEGAL SERVICES	143,350	153,000	200,000	204,050	208,178	212,401	216,840
11100010	52480	OTHER PROF. SERVICES	11,650	10,500	20,000	20,405	20,818	21,240	21,684
11100010	52490	TAX FORECLOSURE EXP.	7,034	15,000	37,000	37,749	38,513	39,294	40,115
11100010	53110	OTHER EQUIP.	190	3,500	3,500	3,571	3,643	3,717	3,795
11100010	53140	LIBRARY SUPPLIES	11,664	12,000	12,000	12,243	12,491	12,744	13,010
11100010	55180	SOFTWARE	-	-	-	-	-	-	-
11100010		CORPORATION COUNSEL	432,483	465,211	681,602	689,736	702,111	707,886	713,955
11150010	PERSONNEL DEPARTMENT								
11150010	51000	REGULAR WAGES	157,196	161,106	230,532	231,863	235,526	235,526	235,526
11150010	51500	OVERTIME	3,770	-	-	-	-	-	-
11150010	52250	ADVERTISING	-	-	600	612	625	637	651
11150010	52260	OTHER PRINTING	-	-	-	-	-	-	-
11150010	52310	CONVENTIONS & DUES	-	-	-	-	-	-	-
11150010	52330	TRAINING & EDUCATION	-	-	-	-	-	-	-
11150010	52830	OTHER EXAMS	5,287	8,230	8,230	8,397	8,567	8,740	8,923
11150010		PERSONNEL DEPARTMENT	166,253	169,336	239,362	240,872	244,717	244,904	245,099
11209910	TELEPHONE ADMINISTRATION								
11209910	52150	TELEPHONE	223,661	320,000	336,336	343,148	350,089	357,191	364,655
11209910		TELEPHONE ADMINISTRATION	223,661	320,000	336,336	343,148	350,089	357,191	364,655
11250010	CITY CLERK								
11250010	51000	REGULAR WAGES	241,902	240,969	212,238	212,747	215,389	215,389	215,389
11250010	51000	NEW HIRES	-	-	-	-	-	-	-
11250010	51500	OVERTIME	88	623	1,000	1,010	1,030	1,030	1,030
11250010	52250	ADVERTISING	-	-	1,500	1,530	1,561	1,593	1,626
11250010	52290	ELECTION DAY EXPENSES	12,585	5,000	15,000	15,304	15,613	15,930	16,263
11250010	52310	CONVENTIONS & DUES	635	900	900	918	937	956	976
11250010	52330	TRAINING & EDUCATION	120	500	500	510	520	531	542
11250010	52340	MILEAGE ALLOWANCE REIMB.	-	100	-	-	-	-	-
11250010	52480	OTHER PROF. SERVICES	1,960	4,500	11,000	11,223	11,450	11,682	11,926
11250010	52520	EQUIPMENT REPAIR	357	400	400	408	416	425	434
11250010	52750	FEES & CHARGES	1,727	1,100	1,100	1,122	1,145	1,168	1,193
11250010	52770	OTHER SERVICES	47,653	49,472	55,000	56,114	57,249	58,410	59,631
11250010	53590	DOG LICENSES	85	85	100	102	104	106	108
11250010		CITY CLERK	307,112	303,650	298,738	300,989	305,415	307,221	309,118
11300010	REGISTRAR OF VOTERS								
11300010	51000	REGULAR WAGES	49,770	46,659	49,400	49,400	49,894	49,894	49,894
11300010	51020	DEPUTY REGISTRARS	10,000	10,000	10,000	10,100	10,302	10,302	10,302
11300010	51350	PART TIME ELECTED	28,000	28,000	28,000	28,280	28,846	28,846	28,846
11300010	51400	TEMPORARY PAYROLL	42,366	36,000	43,000	43,430	44,299	44,299	44,299
11300010	51500	OVERTIME	2,394	3,750	2,500	2,525	2,576	2,576	2,576
11300010	52310	CONVENTIONS & DUES	1,102	1,000	1,200	1,224	1,249	1,274	1,301

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
DEPT		DESCRIPTION	FY2019 ACTUAL	FY2020 PROJECTION	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
11300010	52330	TRAINING & EDUCATION	2,195	1,200	2,000	2,041	2,082	2,124	2,168
11300010	52580	EQUIPMENT MAINTENANCE	5,200	5,200	5,200	5,305	5,413	5,522	5,638
11300010	53130	OTHER SUPPL.	493	702	702	716	731	746	761
11300010	55600	VOTING MACHINES	3,339	4,000	4,000	4,081	4,164	4,248	4,337
11300010		REGISTRAR OF VOTERS	144,858	136,511	146,002	147,102	149,553	149,830	150,121
11650010 PROBATE COURT									
11650010	52640	OFFICE EQUIP. RENTAL	2,186	1,536	3,000	3,061	3,123	3,186	3,253
11650010	53110	OFFICE SUPPLIES	3,689	4,000	4,000	4,081	4,164	4,248	4,337
11650010	55190	OTHER EQUIP.	1,293	1,520	1,520	1,551	1,582	1,614	1,648
11650010		PROBATE COURT	7,167	7,056	8,520	8,693	8,868	9,048	9,237
11900010 PLANNING & DEVEL. ADMINISTRATION									
11900010	51000	REGULAR WAGES	340,266	292,542	297,897	299,881	304,884	304,884	304,884
11900010	51500	OVERTIME	1,403	1,000	1,000	1,010	1,030	1,030	1,030
11900010	52210	PRINTING	-	1,000	1,000	1,020	1,041	1,062	1,084
11900010	52250	ADVERTISING	31,487	31,500	35,000	35,709	36,431	37,170	37,947
11900010	52280	MAP PRINTING	10	300	300	306	312	319	325
11900010	52310	CONVENTIONS & DUES	2,472	1,200	1,200	1,224	1,249	1,274	1,301
11900010	52340	MILEAGE	-	-	-	-	-	-	-
11900010	52382	ENGINEERING COST PLAN & DEV	12,455	15,000	15,000	15,304	15,613	15,930	16,263
11900010	52385	ECON. DEVELOPMENT CONSULTANT	-	4,500	-	-	-	-	-
11900010	52395	REGIONAL GROWTH PARTNERSHIP	-	-	4,500	4,591	4,684	4,779	4,879
11900010	52425	ARCHIVING SERVICES	-	5,000	5,000	5,101	5,204	5,310	5,421
11900010	52475	PUBLIC HEARING SECRETARY	5,000	5,000	5,000	5,101	5,204	5,310	5,421
11900010	52520	EQUIPMENT REPAIR	-	450	450	459	468	478	488
11900010	53460	CLOTHING & UNIFORMS	-	300	300	306	312	319	325
11900010	56400	PROP. MANGMT.	10,441	20,500	20,500	20,915	21,338	21,771	22,226
11900010		PLANNING & DEVEL. ADMINISTRATION	403,535	378,292	387,147	390,928	397,773	399,636	401,595
11900012 GRANTS ADMINISTRATION									
11900012	51000	REGULAR WAGES	66,265	13,661	75,075	75,826	77,343	77,343	77,343
11900012	52310	CONVENTIONS & DUES	-	-	-	-	-	-	-
11900012	53420	GRANT DEVELOPMENT EXP.	86	450	450	459	468	478	488
11900012		GRANTS ADMINISTRATION	66,351	14,111	75,525	76,285	77,811	77,821	77,831
11900013 BUILDING DEPARTMENT									
11900013	51000	REGULAR WAGES	421,226	487,849	566,272	571,936	583,376	583,376	583,376
11900013	51000	NEW HIRES	-	-	-	-	-	-	-
11900013	51500	OVERTIME	4,332	8,500	6,000	6,060	6,181	6,181	6,181
11900013	52310	CONV & DUE	3,042	3,600	3,100	3,163	3,227	3,292	3,361
11900013	52360	BUSNSS EXP	1,845	2,070	2,000	2,041	2,082	2,124	2,168
11900013	52425	ARCHIVING SERVICES	-	5,000	5,000	5,101	5,204	5,310	5,421
11900013	52440	ENG SERV	-	900	900	918	937	956	976
11900013	52520	EQUIP REPAIRS	-	900	500	510	520	531	542
11900013	52590	DEMO BLDGS	768	9,000	9,000	9,182	9,368	9,558	9,758
11900013	55190	OTHER OFFICE EQUIPMENT	-	500	500	510	520	531	542
11900013		BUILDING DEPARTMENT	431,212	518,319	593,272	599,421	611,416	611,859	612,325
12000010 TREASURER									
12000010	51350	PART TIME ELECTED	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12000010		TREASURER	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12100010 COMPTROLLER									
12100010	51000	REGULAR WAGES	607,666	623,788	579,056	583,596	594,018	594,018	594,018
12100010	51000	NEW HIRES	-	-	-	-	-	-	-
12100010	51500	OVERTIME	5,944	15,000	17,000	17,170	17,513	17,513	17,513
12100010	52310	CONVENTIONS & DUES	160	300	200	204	208	212	217
12100010	52420	FINANCIAL SERVICES	300,806	195,000	207,500	211,702	215,985	220,366	224,971
12100010	52570	OTHER REPAIRS & MAINT/UPGRD	-	-	21,600	22,037	22,483	22,939	23,419
12100010	52970	EVICION SERVICES	17,175	21,600	-	-	-	-	-
12100010	56210	CONSULTANT	-	125,000	50,000	-	-	-	-
12100010		COMPTROLLER	931,751	980,688	875,356	834,710	850,208	855,049	860,138
12100020 PURCHASING / RISK MGT. DEPT.									
12100020	51000	REGULAR WAGES	79,362	79,680	68,000	68,680	70,054	70,054	70,054
12100020	51500	OVERTIME	-	-	-	-	-	-	-
12100020	52250	ADVERTISING	10,456	10,000	10,000	10,203	10,409	10,620	10,842
12100020	53110	OFFICE SUPPLIES / CITY	33,698	34,695	40,000	40,810	41,636	42,480	43,368
12100020	53115	OFFICE SUPPLIES / POLICE DEPT.	25,205	18,878	20,000	20,405	20,818	21,240	21,684
12100020		PURCHASING / RISK MGT. DEPT.	148,722	143,253	138,000	140,098	142,916	144,394	145,948
12200022 INFO. & TEC. D/P DEPARTMENT									
12200022	51000	REGULAR WAGES	156,164	156,898	150,277	151,780	154,816	154,816	154,816
12200022	51500	OVERTIME	10,056	5,000	6,000	6,060	6,181	6,181	6,181
12200022	52330	TRAINING	-	1,000	1,000	1,020	1,041	1,062	1,084
12200022	52460	OUTSIDE DATA PROC.	7,581	7,000	7,000	7,142	7,286	7,434	7,589
12200022	52510	MAINTENANCE SERV. AGREMT.	249,933	279,184	282,489	296,613	311,444	327,016	343,367

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
12200022	52570	OTHER REPAIR & MAINT.	124,482	48,900	48,900	49,890	50,900	51,932	53,017
12200022	52660	SOFTWARE LICENSES	5,245	5,125	5,125	5,229	5,335	5,443	5,557
12200022	53120	DATA PROC. SUPPLIES	3,974	7,438	4,700	4,795	4,892	4,991	5,096
12200022	55170	COMPUTERS	9,253	18,000	18,000	18,365	18,736	19,116	19,516
12200022		INFO. & TEC. D/P DEPARTMENT	566,689	528,545	523,491	540,894	560,631	577,992	596,223
12200023 CENTRAL SERVICES									
12200023	51000	REGULAR WAGES	56,383	56,821	56,821	57,389	58,537	58,537	58,537
12200023	51500	OVERTIME	31	900	100	101	103	103	103
12200023	52010	POSTAGE	62,212	64,000	62,000	63,256	64,535	65,844	67,220
12200023	52570	OTHER REPAIRS & MAINT.	3,997	2,700	2,100	2,143	2,186	2,230	2,277
12200023	52670	COPIER RENTAL	45,345	49,000	46,000	46,932	47,881	48,852	49,873
12200023	53160	MISC. EQUIPMENT CHARGES	-	-	-	-	-	-	-
12200023	53490	OTHER SUPPLIES	8,054	10,000	10,000	10,203	10,409	10,620	10,842
12200023	53495	COFFEE & WATER	3,202	5,850	4,400	4,489	4,580	4,673	4,770
12200023	55190	OTHER EQUIPMENT	10,637	28,000	28,000	28,567	29,145	29,736	30,358
12200023	55640	SAFTY EQIP.	1,248	1,800	1,800	1,836	1,874	1,912	1,952
12200023		CENTRAL SERVICES	191,109	219,071	211,221	214,915	219,249	222,508	225,932
12300010 TAX ASSESSMENT									
12300010	51000	REGULAR WAGES	422,312	416,376	429,301	433,593	442,265	442,265	442,265
12300010	51500	OVERTIME	2,910	2,500	3,000	3,030	3,091	3,091	3,091
12300010	52210	PRINTING	2,122	8,310	5,429	5,539	5,651	5,766	5,886
12300010	52250	ADVERTISING	450	775	775	791	807	823	840
12300010	52280	MAP PRINTING	10,000	5,000	5,000	5,101	5,204	5,310	5,421
12300010	52310	CONVENTIONS & DUES	255	565	565	576	588	600	613
12300010	52330	TRAINING & EDUCATION	3,607	3,000	3,300	3,367	3,435	3,505	3,578
12300010	52480	OTHER PROF. SERVICES	410	650	650	663	677	690	705
12300010		TAX ASSESSMENT	442,066	437,175	448,020	452,660	461,717	462,049	462,398
12300025 BOARD OF ASSESSMENT APPEALS									
12300025	51500	OVERTIME	179	2,600	2,600	2,626	2,679	2,679	2,679
12300025	52760	STIPENDS	3,000	3,000	3,000	3,061	3,123	3,186	3,253
12300025		BOARD OF ASSESSMENT APPEALS	3,179	5,600	5,600	5,687	5,801	5,865	5,931
12400010 TAX COLLECTOR									
12400010	51000	REGULAR WAGES	364,600	368,097	381,657	385,398	393,031	393,031	393,031
12400010	51300	P/T WAGES FLOTTER TAX/ASSMT.	-	-	-	-	-	-	-
12400010	51500	OVERTIME	1,521	3,750	3,500	3,535	3,606	3,606	3,606
12400010	52020	PROSS. & MAIL TAX BILLS	31,825	31,825	37,174	37,927	38,694	39,479	40,304
12400010	52210	PRINTING/BINDINGS	5,320	9,422	12,745	13,003	13,266	13,535	13,818
12400010	52250	ADVERTISING	1,873	1,500	1,873	1,911	1,950	1,989	2,031
12400010	52310	CONVENTIONS & DUES	452	350	350	357	364	372	379
12400010	52330	TRAINING & EDUCATION	937	250	350	357	364	372	379
12400010	52520	EQUIPMENT REPAIR	-	452	400	408	416	425	434
12400010	54260	BAD CHECKS	150	-	50	51	52	53	54
12400010	55190	OTHER EQUIP.	-	-	155	158	161	165	168
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	-	-	150	153	156	159	163
12400010		TAX COLLECTOR	406,678	415,646	438,404	443,258	452,061	453,185	454,367
13000010 EMERGENCY REPORTING SYSTEM									
13000010	51000	REGULAR WAGES	1,221,916	1,272,735	1,273,992	1,285,810	1,304,371	1,304,371	1,304,371
13000010	51000	SHIFT DIFFERENTIAL	-	-	-	-	-	-	-
13000010	51700	LONGEVITY PMT.	5,830	6,950	5,800	5,858	5,975	5,975	5,975
13000010	52150	TELEPHONE EXP.	23,400	23,400	23,400	23,874	24,357	24,851	25,370
13000010	52510	MAINTENANCE SERVICES	66,156	134,206	261,267	266,558	271,950	277,467	283,265
13000010	53110	OFFICE SUPPLIES	1,768	3,795	4,000	4,081	4,164	4,248	4,337
13000010	54110	HEALTH INSURANCE PREM.	286,849	278,568	272,304	291,366	311,760	333,584	356,935
13000010	54130	FICA - E.R.S. SHARE	91,523	72,018	96,900	80,083	81,241	81,241	81,241
13000010	54140	PENSION - CITY SHARE	76,806	81,203	81,278	82,021	83,207	83,207	83,207
13000010	55180	SOFTWARE	5,146	5,000	7,000	7,142	7,286	7,434	7,589
13000010	55190	OTHER EQUIPMENT	5,215	28,396	17,300	17,650	18,007	18,373	18,757
13000010		EMERGENCY REPORTING SYSTEM	1,784,609	1,906,271	2,043,241	2,064,443	2,112,319	2,140,751	2,171,047
			7.45%	5.63%	7.57%	6.20%	6.20%	6.20%	6.20%
13100010 POLICE DEPT. ADMIN.									
13100010	51000	REGULAR WAGES	170,327	251,123	252,991	252,991	255,521	255,521	255,521
13100010	51530	VACATION BUY BACK	26,873	27,000	26,700	26,967	27,506	27,506	27,506
13100010	51700	LONGEVITY PMT.	30,951	30,000	29,600	29,896	30,494	30,494	30,494
13100010	51800	TERMINAL PAY	90,189	-	-	-	-	-	-
13100010	51801	GAS HEAT	93,213	-	-	-	-	-	-
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	45,081	40,000	40,000	40,810	41,636	42,480	43,368
13100010	52150	TELEPHONE	162,121	120,000	160,000	163,240	166,543	169,921	173,472
13100010	52220	OUTSIDE PRINTING SERV.	1,973	1,600	2,200	2,245	2,290	2,336	2,385
13100010	52255	RECRUITMENT	6,644	8,000	8,000	8,162	8,327	8,496	8,674
13100010	52260	OTHER PRINTG. SERV.	114	200	300	306	312	319	325
13100010	52310	CONVENTIONS & DUES	2,295	2,000	1,900	1,938	1,978	2,018	2,060
13100010	52450	MEDICAL SERVICES	18,901	15,000	15,400	15,712	16,030	16,355	16,697
13100010	52570	OTHER REPAIRS	624	-	-	-	-	-	-

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
13100010	52630	VEHICLE RENTAL	13,392	8,594	10,300	10,509	10,721	10,939	11,167
13100010	52640	OFFICE EQUIP RENTAL	44,882	35,000	40,000	40,810	41,636	42,480	43,368
13100010	52650	OTHER RENT	14,662	14,000	14,000	14,284	14,572	14,868	15,179
13100010	52660	SOFTWARE LICENSES	-	-	10,140	10,345	10,555	10,769	10,994
13100010	52730	BOARD PRISONER	466	3,000	2,600	2,653	2,706	2,761	2,819
13100010	52760	STIPENDS	-	-	-	-	-	-	-
13100010	52770	OTHER CONTRACTUAL SERV.	144,245	100,000	100,000	102,025	104,089	106,201	108,420
13100010	52780	UNIFORM ALLOW.ADMIN.	4,526	3,000	3,000	3,061	3,123	3,186	3,253
13100010	52820	PSYCH TESTING	8,180	5,500	5,900	6,019	6,141	6,266	6,397
13100010	52830	OTHER EXAMINATIONS	8,594	3,500	7,000	7,142	7,286	7,434	7,589
13100010	53130	OTHER SUPPLIES/CRIME PREV.	7,546	13,000	13,000	13,263	13,532	13,806	14,095
13100010	53210	AUTO FUEL & FLUIDS	157,972	125,000	125,000	127,532	130,111	132,751	135,525
13100010	54320	PYMNTS-OUTSIDE AGENCIES	23,050	12,000	12,000	12,243	12,491	12,744	13,010
13100010	54330	OTHER PAYMENTS	55	-	-	-	-	-	-
13100010	55650	SWAT EQUIPMENT	3,760	2,000	5,000	5,101	5,204	5,310	5,421
13100010	56180	EDUCATIONAL REIMB.	24,513	10,000	23,300	23,772	24,253	24,745	25,262
13100010		POLICE DEPT. ADMIN.	1,105,148	829,518	908,331	921,026	937,056	949,705	962,999
13100030 POLICE DEPT. OPERATIONS									
13100030	51000	REGULAR WAGES	7,716,063	8,230,892	8,530,641	8,615,944	8,831,343	8,831,343	8,831,343
13100030	51000	NEW HIRES	-	-	-	157,563	235,091	240,969	240,969
13100030	51270	EXTRA EARNINGS	363	2,000	4,200	4,242	4,327	4,327	4,327
13100030	51500	OVERTIME	253,925	315,000	288,600	291,486	297,316	297,316	297,316
13100030	51520	P.D. MANPOWER O/T	1,219,831	1,100,000	1,100,000	1,111,000	1,133,220	1,133,220	1,133,220
13100030	51530	VACATION BUY BACK	358,664	386,000	406,100	410,161	418,364	418,364	418,364
13100030	51540	INTERCITY SPECIAL DUTY	179,376	180,000	190,000	191,900	195,738	195,738	195,738
13100030	51610	SHIFT DIFFERENTIAL UNIFORM P.D.	106,769	120,000	111,400	112,514	114,764	114,764	114,764
13100030	51700	LONGEVITY	626,541	520,000	520,000	525,200	535,704	535,704	535,704
13100030	51800	SEPARATION PAY	227,958	250,000	250,000	252,500	257,550	257,550	257,550
13100030	51801	WORKER'S COMP.	160,774	250,000	250,000	252,500	257,550	257,550	257,550
13100030	52360	BUSINESS EXPENSE	13,145	3,280	7,100	7,244	7,390	7,540	7,698
13100030	52780	UNIFORM ALLOW. - FULL TIME	167,170	169,400	168,000	171,402	174,870	178,417	182,145
13100030	53520	BALLISTIC VEST REPLACE.	3,855	25,000	25,000	25,506	26,022	26,550	27,105
13100030		POLICE DEPT. OPERATIONS	11,034,435	11,551,572	11,851,041	12,129,162	12,489,249	12,499,352	12,503,793
13100031 POLICE DEPT. SUPPORT									
13100031	51000	REGULAR WAGES	480,236	492,782	506,585	511,650	521,882	521,882	521,882
13100031	51300	P/T WAGES CROSS. GRDS.	226,925	200,000	228,800	231,088	235,710	235,710	235,710
13100031	51510	P.D. TRAINING O/T	85,626	53,000	53,000	53,530	54,601	54,601	54,601
13100031	51801	WOKERS COMP.	3,178	-	-	-	-	-	-
13100031	52330	TRAINING & EDUCATION	39,933	31,078	25,000	25,506	26,022	26,550	27,105
13100031	52350	TRAVEL EXPENSE	5,965	2,500	6,000	6,122	6,245	6,372	6,505
13100031	52480	OTHER PROF. SERVICES	10,193	10,000	9,400	9,590	9,784	9,983	10,191
13100031	52570	OTHER REPAIRS & MAINT.	22,886	20,000	20,000	20,405	20,818	21,240	21,684
13100031	52790	UNIFORM ALLOW. - PART TIME	-	3,000	3,000	3,061	3,123	3,186	3,253
13100031	53260	TRAFFIC SUPPLIES	13,016	11,000	11,000	11,223	11,450	11,682	11,926
13100031	53450	LAB. SUPPLIES	4,223	4,500	4,500	4,591	4,684	4,779	4,879
13100031	53510	FIREARM SUPPLIES	9,210	20,000	20,000	20,405	20,818	21,240	21,684
13100031		POLICE DEPT. SUPPORT	901,392	847,860	887,285	897,171	915,136	917,225	919,420
13202010 ANIMAL CONTROL									
13202010	51000	REGULAR WAGES	175,282	153,149	181,624	183,440	188,028	188,028	188,028
13202010	51300	PART TIME WAGES	20,878	22,000	22,000	22,220	22,664	22,664	22,664
13202010	51500	OVERTIME	14,382	14,500	14,500	14,645	14,938	14,938	14,938
13202010	51530	VAC.BUY BACK	5,065	3,200	3,200	3,232	3,297	3,297	3,297
13202010	51700	LONGEVITY	4,717	8,000	8,000	8,080	8,242	8,242	8,242
13202010	52100	GAS HEATING	8,464	-	-	-	-	-	-
13202010	52110	ELECTRICITY	1,533	14,000	14,000	14,284	14,572	14,868	15,179
13202010	52250	ADVERTISING	714	1,500	1,500	1,530	1,561	1,593	1,626
13202010	52310	CONVENTIONS & DUES	-	560	560	571	583	595	607
13202010	52455	VETERINARY SERVICES	21,130	21,000	22,000	22,446	22,900	23,364	23,852
13202010	52780	UNIFORMS- F/T & PT	5,967	10,182	10,182	10,388	10,598	10,813	11,039
13202010	53485	DOG FOOD	504	2,000	2,000	2,041	2,082	2,124	2,168
13202010	55370	OTHER EQUIPMENT	3,814	5,000	5,000	5,101	5,204	5,310	5,421
13202010		ANIMAL CONTROL	262,449	255,091	284,566	287,978	294,669	295,836	297,062
13300010 EMERGENCY MANAGEMENT									
13300010	51300	PART TIME WAGES	9,000	15,996	11,948	12,067	12,309	12,309	12,309
13300010	52150	TELEPHONE EXP.	-	750	750	765	781	797	813
13300010	53130	OTHER SUPPLIES	-	1,000	1,000	1,020	1,041	1,062	1,084
13300010	54090	OTHER CHARGES	-	500	500	510	520	531	542
13300010		EMERGENCY MANAGEMENT	9,000	18,246	14,198	14,363	14,651	14,698	14,748
14000010 PUBLIC WORKS ADMINISTRATION									
14000010	51000	REGULAR WAGES	268,129	268,176	275,710	277,517	282,118	282,118	282,118
14000010	51500	OVERTIME	-	7,132	5,000	5,050	5,151	5,151	5,151
14000010	51300	P/T WAGES	10,999	9,999	10,999	11,109	11,331	11,331	11,331
14000010	52680	TOWN ROAD AID	178,579	300,000	249,000	254,043	259,182	264,440	269,965

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
14000010	53460	CLOTHING & UNIFORMS	9,050	10,500	10,500	10,713	10,929	11,151	11,384
14000010		PUBLIC WORKS ADMINISTRATION	466,757	595,807	551,209	558,431	568,711	574,191	579,950
14100010 ENGINEERING									
14100010	51000	REGULAR WAGES	115,956	113,294	186,761	188,628	192,400	192,400	192,400
14100010	52310	CONVENTIONS & DUES	1,709	1,500	1,500	1,530	1,561	1,593	1,626
14100010	52335	PROF. LICENSE FEE	438	1,050	1,050	1,071	1,093	1,115	1,138
14100010	56110	MS4 MANDATES	-	150,000	250,000	250,000	250,000	250,000	250,000
14100010		ENGINEERING	118,103	265,844	439,311	441,230	445,054	445,108	445,165
14404072 VEHICLE MAINTENANCE									
14404072	51000	REGULAR WAGES	424,992	420,266	426,421	430,685	439,299	439,299	439,299
14404072	51500	OVERTIME	35,272	72,570	51,700	52,217	53,261	53,261	53,261
14404072	52100	GAS HEATING	60,776	24,000	25,000	25,506	26,022	26,550	27,105
14404072	52110	ELECTRICITY	-	23,000	25,000	25,506	26,022	26,550	27,105
14404072	52130	WATER	-	3,000	3,200	3,265	3,331	3,398	3,469
14404072	52310	CONFERENCES/SHOWS	195	800	300	306	312	319	325
14404072	52320	TRAINING/DUES/SUBSC	3,577	3,000	2,700	2,755	2,810	2,867	2,927
14404072	52540	MOTOR VEHICLE MAINT.	60,719	59,900	64,700	66,010	67,346	68,712	70,148
14404072	52545	SPL. EQUIP. REPAIR	17,510	49,900	24,500	24,996	25,502	26,019	26,563
14404072	52550	GROUNDWORK MAINT.	3,000	7,980	6,500	6,632	6,766	6,903	7,047
14404072	52575	EMISSIONS TESTING	-	3,000	1,000	1,020	1,041	1,062	1,084
14404072	52585	TIRE REPAIR & SERV.	7,751	14,500	8,600	8,774	8,952	9,133	9,324
14404072	52630	VEHICLE RENTAL	-	5,050	1,700	1,734	1,770	1,805	1,843
14404072	52650	OTHER RENT	1,304	5,050	2,000	2,041	2,082	2,124	2,168
14404072	52740	SECURITY SYSTEM	2,292	2,900	2,300	2,347	2,394	2,443	2,494
14404072	52940	HAZARDOUS WASTE DISPOSAL	560	1,900	600	612	625	637	651
14404072	53210	AUTO FUEL & FLUIDS	163,426	325,000	280,000	285,671	291,449	297,362	303,575
14404072	53220	MOTOR VEHICLE PARTS	196,409	200,000	187,400	191,195	195,063	199,020	203,179
14404072	53240	TIRES, TUBES & BATTERIES	48,021	45,000	43,300	44,177	45,071	45,985	46,946
14404072	53250	TOOLS & MISC EQUIPMENT	5,948	9,000	7,700	7,856	8,015	8,177	8,348
14404072	53430	JANTR. SUPPL.	271	1,000	200	204	208	212	217
14404072	53445	SAFETY SUPPLIES	484	2,500	1,200	1,224	1,249	1,274	1,301
14404072	53530	SNOW REMOV. EQUIPMENT	16,239	30,000	19,600	19,997	20,401	20,815	21,250
14404072	53560	BROOMS & SWEEPERS	6,852	9,990	7,000	7,142	7,286	7,434	7,589
14404072	55190	OTHER EQUIPMENT	-	250	-	-	-	-	-
14404072		VEHICLE MAINTENANCE	1,055,598	1,319,555	1,192,621	1,211,872	1,236,277	1,251,364	1,267,220
14505071 COMPOST SITE									
14505071	52740	SECURITY SYSTEM	819	2,000	2,000	2,041	2,082	2,124	2,168
14505071	52930	COMPOST SITE	800	12,000	8,000	8,162	8,327	8,496	8,674
14505071	52940	HAZARDOUS WASTE PICKUP	31,397	32,000	32,000	32,648	33,309	33,984	34,694
14505071		COMPOST SITE	33,016	46,000	42,000	42,851	43,717	44,604	45,536
14509971 SOLID WASTE									
14509971	52900	CONDOS TRASH PICKUP	251,914	235,000	230,046	234,705	239,453	244,310	249,415
14509971	52910	TRASH PICKUP	1,333,042	1,272,500	1,386,308	1,414,384	1,442,995	1,472,268	1,503,032
14509971	52915	TRASH PICKUP - CITY BUILD.	104,733	92,000	101,505	103,561	105,656	107,799	110,052
14509971	52920	TIPPING FEES DISPOSAL	1,074,586	1,075,000	1,075,000	1,096,771	1,118,957	1,141,657	1,165,513
14509971	52941	HAZARDOUS WASTE - CITY	1,490	5,500	2,500	2,551	2,602	2,655	2,710
14509971	52950	RECYCLING PICKUP	382,244	469,900	479,325	489,032	498,925	509,046	519,683
14509971	52955	PORTABLE RESTROOMS	14,336	20,000	20,000	20,405	20,818	21,240	21,684
14509971		SOLID WASTE	3,162,344	3,169,900	3,294,684	3,361,409	3,429,406	3,498,975	3,572,090
14606074 GROUNDS MAINTENANCE									
14606074	52510	MAINT. SERV. AGREMT.	1,293	3,500	1,200	1,224	1,249	1,274	1,301
14606074	52580	EQUIP. MAINTENANCE	635	1,050	1,000	1,020	1,041	1,062	1,084
14606074	53265	STREET MARKING PAINT	4,898	7,500	4,500	4,591	4,684	4,779	4,879
14606074	53490	OTHER OPER. SUPPLIES	2,974	6,055	5,000	5,101	5,204	5,310	5,421
14606074	53555	LIGHT POLE	9,225	9,975	9,500	9,692	9,888	10,089	10,300
14606074		GROUNDS MAINTENANCE	19,024	28,080	21,200	21,629	22,067	22,515	22,985
14606075 BUILDING MAINTENANCE									
14606075	51000	REGULAR WAGES	408,980	415,510	440,606	445,014	453,916	453,916	453,916
14606075	51500	OVERTIME	43,302	53,282	55,712	56,269	57,395	57,395	57,395
14606075	52100	GAS HEATING	569,709	99,800	100,000	102,025	104,089	106,201	108,420
14606075	52110	ELECTRICITY	-	410,000	420,000	428,506	437,174	446,043	455,363
14606075	52130	WATER	-	20,000	20,000	20,405	20,818	21,240	21,684
14606075	52500	HVAC MAINTENANCE	70,587	50,000	70,000	71,418	72,862	74,340	75,894
14606075	52510	MAINT. SERVICE AGREMT.	58,216	56,800	56,800	57,950	59,123	60,322	61,582
14606075	52530	BLDG. MAINTENANCE	48,088	86,648	42,000	42,851	43,717	44,604	45,536
14606075	52740	SECURITY SYSTEM	8,992	15,200	10,712	10,929	11,150	11,376	11,614
14606075	53430	JANITORIAL SUPPLIES	15,960	20,000	24,733	25,234	25,744	26,267	26,815
14606075	53445	SAFETY SUPPLIES	852	895	905	923	942	961	981
14606075	53490	OTHER OPER. SUPPLIES	412	450	420	429	437	446	455
14606075	53495	COFFEE & WATER	-	1,200	1,291	1,317	1,344	1,371	1,400
14606075		BUILDING MAINTENANCE	1,225,098	1,229,785	1,243,179	1,263,270	1,288,711	1,304,481	1,321,056

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
DEPT		DESCRIPTION	FY2019 ACTUAL	FY2020 PROJECTION	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
14704010		HIGHWAYS & PARKS ADMIN							
14704010	51000	REGULAR WAGES	2,265,776	2,391,249	2,467,123	2,491,795	2,541,641	2,541,641	2,541,641
14704010	51400	TEMPORARY PAYROLL	29,274	115,000	115,000	116,150	118,473	118,473	118,473
14704010	51500	OVERTIME	226,373	200,000	225,000	227,250	231,795	231,795	231,795
14704010	51550	STORM EXPENSE	65	115,000	75,000	75,750	77,265	77,265	77,265
14704010	51600	SHIFT DIFFERENTIAL CIVILIAN	-	2,000	-	-	-	-	-
14704010	52160	STREET LIGHTING	934,594	650,000	850,000	867,214	884,757	902,705	921,568
14704010	52550	GROUNDS MAINT.BIKE PATH	11,152	15,827	11,241	11,469	11,701	11,938	12,187
14704010	52610	RENTAL OF LAND	596	600	546	557	568	580	592
14704010	53380	MISC. CONSTR. SUPPL. HWY.& PRK.	60,908	50,000	53,593	54,678	55,784	56,916	58,105
14704010		HIGHWAYS & PARKS ADMIN	3,528,737	3,539,676	3,797,503	3,844,864	3,921,984	3,941,313	3,961,627
14706010		HIGHWAYS & PARKS ADMIN.							
14706010	52210	PRINTING	60	650	234	239	244	249	254
14706010	53445	SAFETY SUPPLIES	3,385	3,730	3,624	3,697	3,772	3,849	3,929
14706010		HIGHWAYS & PARKS ADMIN. - SAFETY	3,445	4,380	3,858	3,936	4,016	4,097	4,183
14706076		PARKS MAINTENANCE							
14706076	52100	UTILITIES / WATER	101,547	9,217	-	-	-	-	-
14706076	52110	ELECTRICITY/TRAFFIC LGTS.	-	105,000	100,136	102,164	104,231	106,345	108,567
14706076	52130	WATER	25,099	10,678	25,000	25,506	26,022	26,550	27,105
14706076	52530	BLDG MAINTENANCE	7,205	6,500	5,926	6,046	6,168	6,293	6,425
14706076	52550	GROUNDS MAINT.PRKS.& FIELDS	66,021	65,000	60,000	61,215	62,453	63,720	65,052
14706076	52740	SECURITY SYSTEM	2,337	4,410	2,713	2,768	2,824	2,881	2,941
14706076		PARKS MAINTENANCE	202,209	200,806	193,775	197,699	201,699	205,790	210,090
14706077		OUTSIDE CONTRACTORS							
14706077	52570	OTHER REPAIRS / MAINT.	27,447	15,000	25,000	25,506	26,022	26,550	27,105
14706077	53380	MISC.CONSTR SUPPLIES	25,512	15,000	15,000	15,304	15,613	15,930	16,263
14706077	54095	STORM/ EMER. LOSSES	14,875	15,000	15,000	15,304	15,613	15,930	16,263
14706077		OUTSIDE CONTRACTORS	67,834	45,000	55,000	56,114	57,249	58,410	59,631
14706078		TREE DEPT.							
14706078	52555	TREE MAINTENANCE	185,703	184,000	184,000	187,726	191,524	195,409	199,492
14706078	53490	OPER.SUPPLIES	999	1,000	1,000	1,020	1,041	1,062	1,084
14706078	53570	TREES & SHRUBS	4,620	2,500	2,500	2,551	2,602	2,655	2,710
14706078		TREE DEPT.	191,322	187,500	187,500	191,297	195,167	199,126	203,287
15000010		HUMAN RESOURCES							
15000010	51000	REGULAR WAGES	233,049	233,634	237,236	239,608	244,400	244,400	244,400
15000010	51000	NEW HIRES	-	-	-	47,174	47,646	48,599	48,599
15000010	51095	COMMUNITY CENTER ATTENDT.	-	-	-	-	-	-	-
15000010	51400	SUMMER TEMPORARY PAYROLL	10,609	13,000	13,000	13,130	13,393	13,393	13,393
15000010	51500	OVERTIME	1,218	4,000	3,000	3,030	3,091	3,091	3,091
15000010	52220	OUTSIDE PRINTING	215	500	500	510	520	531	542
15000010	52810	VETS MEM. DAY SERVS.	1,850	6,000	2,000	2,041	2,082	2,124	2,168
15000010	52840	BAND CONCERTS	3,900	5,000	5,000	5,101	5,204	5,310	5,421
15000010	52850	HOLIDAY FESTIVITES	1,157	4,000	3,000	3,061	3,123	3,186	3,253
15000010	53570	BEAUTIFCAT. PROG.	965	1,500	5,500	5,611	5,725	5,841	5,963
15000010	54320	OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	-	-	-	-
15000010	54470	CLIENT ASSISTANCE	1,470	8,000	8,000	8,162	8,327	8,496	8,674
15000010		HUMAN RESOURCES	254,433	275,634	277,236	327,428	333,511	334,970	335,503
15100010		ELDERLY SERVICES							
15100010	51000	REGULAR WAGES	161,354	161,316	165,802	167,461	170,810	170,810	170,810
15100010	51100	SR.CNT. P/T (1)	-	-	-	-	-	-	-
15100010	51110	ALLINGTWN SR.CNT. P/T (2)	-	-	-	-	-	-	-
15100010	52310	CONVENTIONS & DUES	250	490	490	500	510	520	531
15100010	52410	INSTRUCTORS	5,048	5,480	5,480	5,591	5,704	5,820	5,941
15100010	52540	MOTOR VEHICLE MAINT.	-	1,000	-	-	-	-	-
15100010	52630	RENTAL OF VEHICLES	-	196	196	200	204	208	213
15100010	52700	TRANSPORTATION CONTRACT	339,233	260,386	280,107	285,780	291,561	297,475	303,691
15100010	52710	ELDERLY NUTRITION	1,581	4,655	4,655	4,749	4,845	4,944	5,047
15100010	53490	OTHER OPER. SUPPLIES	682	3,763	1,763	1,799	1,835	1,872	1,911
15100010		ELDERLY SERVICES	508,148	437,286	458,493	466,080	475,469	481,650	488,145
15202050		RECREATIONAL SERVICES							
15202050	51000	REGULAR WAGES	353,189	264,314	322,978	326,208	332,733	332,733	332,733
15202050	51080	RECREATION AIDES	37,265	35,070	38,660	39,047	39,828	39,828	39,828
15202050	51130	BEACH CONSTABLES	20,555	35,000	30,000	30,300	30,906	30,906	30,906
15202050	51160	SPEC ACTIVITY INSTRUCTORS	7,495	10,000	15,540	15,695	16,009	16,009	16,009
15202050	51170	SUPERV. & INSTRUCTORS	67,124	64,000	69,833	70,531	71,942	71,942	71,942
15202050	51180	LIFE GUARDS	58,493	65,000	65,000	65,650	66,963	66,963	66,963
15202050	51500	OVERTIME	3,844	12,800	9,000	9,090	9,272	9,272	9,272
15202050	52230	BEACH STICKERS	-	4,000	4,000	4,081	4,164	4,248	4,337
15202050	52310	CONVENTIONS & DUES	634	-	990	1,010	1,030	1,051	1,073
15202050	52530	BLDG MAINTENANCE	7,275	9,000	10,368	10,578	10,792	11,011	11,241
15202050	52750	FEES & CHARGES	2,915	4,000	4,000	4,081	4,164	4,248	4,337

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
DEPT		DESCRIPTION	FY2019 ACTUAL	FY2020 PROJECTION	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
15202050	53250	TOOLS & MISC EQUIPMENT	2,421	2,500	2,500	2,551	2,602	2,655	2,710
15202050	53440	MEDICAL SUPPL. FIRST AID KITS	1,885	3,000	4,000	4,081	4,164	4,248	4,337
15202050	53540	RECREATION SUPPLIES	10,519	13,000	14,200	14,488	14,781	15,080	15,396
15202050	54320	OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,197	11,200	11,200	11,427	11,658	11,894	12,143
15202050	55520	RECREATION EQUIPMENT	4,789	4,800	4,800	4,897	4,996	5,098	5,204
15202050		RECREATIONAL SERVICES	594,600	537,684	607,069	613,715	626,003	627,187	628,431
15202051		DAY CAMP PROGRAM							
15202051	51400	TEMPORARY PAYROLL	118,100	119,879	125,610	126,866	129,403	129,403	129,403
15202051	52700	TRANSPORTATION CONTRACT	14,345	14,660	14,660	14,957	15,259	15,569	15,894
15202051	52750	FEES & CHARGES	1,642	6,000	6,000	6,122	6,245	6,372	6,505
15202051		DAY CAMP PROGRAM	134,086	140,539	146,270	147,945	150,908	151,344	151,803
15202552		BENNETT RINK PROGRAMS							
15202552	52620	RENTAL OF BLDGS.	30,000	25,000	25,000	25,506	26,022	26,550	27,105
15202552		BENNETT RINK PROGRAMS	30,000	25,000	25,000	25,506	26,022	26,550	27,105
15202553		AQUATIC PROGRAMS							
15202553	51040	AQUA INSTRUCTORS	11,770	10,668	18,048	18,228	18,593	18,593	18,593
15202553	51070	SWIMMING POOL STAFF	47,776	49,259	50,000	50,500	51,510	51,510	51,510
15202553	51140	SWIM TEAM COACH	25,267	25,427	25,000	25,250	25,755	25,755	25,755
15202553	51300	P / T WAGES POOL CUSTODIANS	20,749	29,083	17,400	17,574	17,925	17,925	17,925
15202553	52770	OTHER CONT. SERVICES	-	-	15,000	15,304	15,613	15,930	16,263
15202553	53540	RECREATION SUPPLIES	1,860	1,860	1,800	1,836	1,874	1,912	1,952
15202553	53545	SPECIAL ACTIVITY SUPPLIES	3,499	5,000	5,000	5,101	5,204	5,310	5,421
15202553		AQUATIC PROGRAMS	110,921	121,297	132,248	133,794	136,475	136,935	137,419
15300010		HEALTH DEPARTMENT							
15300010	51000	REGULAR WAGES	295,495	307,918	343,595	347,031	353,971	353,971	353,971
15300010	51500	OVERTIME	601	2,942	2,000	2,020	2,060	2,060	2,060
15300010	52310	CONVENTIONS & DUES	-	-	300	306	312	319	325
15300010	52450	MEDICAL SERVICES	2,859	3,000	3,000	3,061	3,123	3,186	3,253
15300010	52535	PEST CONTROL	2,840	3,000	2,500	2,551	2,602	2,655	2,710
15300010	52780	UNIFORMS-FULL TIME	315	250	250	255	260	266	271
15300010	53440	MEDICAL SUPPLIES	930	1,000	1,200	1,224	1,249	1,274	1,301
15300010	53490	OTHER SUPPLIES	-	-	-	-	-	-	-
15300010		HEALTH DEPARTMENT	303,040	318,110	352,845	356,448	363,578	363,731	363,892
16001060		LIBRARY							
16001060	51000	LIBRARY EXPENSES	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
16001060		LIBRARY	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
18009980		CITY INSURANCE PREMIUMS							
18009980	54030	GEN'L LIABILITY	526,966	485,977	485,977	495,819	505,849	516,111	526,895
18009980		CITY INSURANCE PREMIUMS	526,966	485,977	485,977	495,819	505,849	516,111	526,895
18009981		CITY INSURANCE - RETENTION							
18009981	54210	AUTO DAMAGES	22,848	50,000	50,000	51,013	52,045	53,100	54,210
18009981	54230	GENERAL LIABILITY LOSSES	342,317	225,000	225,000	229,557	234,200	238,951	243,945
18009981	54250	OTHER LOSSES	14,240	40,000	40,000	40,810	41,636	42,480	43,368
18009981		CITY INSURANCE - RETENTION	379,405	315,000	315,000	321,379	327,881	334,532	341,522
18109982		EMPLOYEE BENEFITS							
18109982	51530	VACATION BUY BACK	108,202	100,000	100,000	101,000	103,020	103,020	103,020
18109982	51700	LONGEVITY	69,330	90,000	90,000	90,900	92,718	92,718	92,718
18109982	51800	SEPARATION PAY	-	-	92,000	92,000	92,000	92,000	92,000
18109982	54110	HEALTH INSURANCE PREM.	9,082,290	9,743,545	-	-	-	-	-
18109982	54110	HEALTH INSURANCE - CT PARTNERSHIP	-	-	5,449,223	5,830,645	6,238,782	6,675,497	7,142,786
18109982	54110	HEALTH INSURANCE - RETIREES	-	-	5,188,122	4,991,206	5,341,380	5,716,061	6,116,974
18109982	54110	HEALTHCARE (NEW HIRES)	-	-	-	87,420	124,720	133,452	142,792
18109982	54120	LIFE INSURANCE PREM.	149,744	132,659	132,659	135,346	138,084	140,885	143,829
18109982	54130	FICA-CITY	1,212,938	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000
18109982	54130	FICA (NEW HIRES)	-	-	-	14,843	20,499	20,993	20,993
18109982	54140	401-K - CITY	901,999	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
18109982	54141	PENSION - POLICE	1,994,500	2,203,317	2,412,000	2,430,000	2,452,000	2,543,000	2,637,400
18109982	54170	LONG TERM DISABIL. PREM.	85,922	96,000	96,000	97,944	99,926	101,953	104,083
18109982	56180	EDUCATION REIMBURSEMENT	115	15,000	15,000	15,304	15,613	15,930	16,263
18109982		EMPLOYEE BENEFITS	13,605,040	14,816,521	16,011,004	16,322,608	17,154,742	18,071,508	19,048,857
18109983		STATE MANDATED BENEFITS							
18109983	54160	CT. UNEMPLOYMENT COMP.	67,865	70,000	70,000	71,418	72,862	74,340	75,894
18109983	54180	HEART & HYPER COMP.	221,699	170,111	408,181	416,448	424,872	433,491	442,549
18109983	54190	WORKER'S COMP PREM.	1,344,142	1,752,111	1,500,000	1,530,378	1,561,336	1,593,009	1,626,297
18109983		STATE MANDATED BENEFITS	1,633,706	1,992,221	1,978,181	2,018,244	2,059,070	2,100,840	2,144,740

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
18209984		DEBT SERVICE PAYMENTS							
18209984	54510	CITY - G/P BONDS PRINCIPAL	11,236,056	11,709,056	11,584,056	12,021,256	5,239,756	6,476,256	6,927,456
18209984	54520	CITY - G/P BONDS INTEREST	3,002,032	2,604,045	2,371,346	1,972,340	1,667,480	1,551,528	1,438,360
		DEBT SERVICE - CITY	14,238,088	14,313,101	13,955,402	13,993,596	6,907,236	8,027,784	8,365,815
18209984	54510	BOE - G/P BONDS PRINCIPAL	2,754,944	2,464,944	2,781,944	3,878,744	4,078,344	4,230,844	4,368,144
18209984	54520	BOE - G/P BONDS INTEREST	716,516	611,207	1,192,304	1,847,078	2,123,407	1,947,220	1,773,743
		DEBT SERVICE - BOE	3,471,460	3,076,151	3,974,248	5,725,823	6,201,751	6,178,064	6,141,887
18209984	54510	WPCA - G/P BONDS PRINCIPAL	334,000	296,000	207,000	207,000	194,000	191,000	186,000
18209984	54520	WPCA - G/P BONDS INTEREST	166,360	154,700	145,515	137,105	128,050	118,425	109,000
18209984	54640	WPCA - CLEAN WATER FUND (P&I)	716,703	658,875	361,128	204,680	101,954	-	-
		DEBT SERVICE - WPCA	1,217,063	1,109,575	713,643	548,785	424,004	309,425	295,000
18209910	56190	BOND ISSUE EXPENSE	-	-	-	-	-	-	-
18209984	54530	GEN'L PURPOSE BANS - INTEREST	-	375,000	-	-	-	-	-
18209984		DEBT SERVICE PAYMENTS	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
18309910		MED COM							
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	42,179	42,179	42,179	43,033	43,904	44,794	45,730
18309910		MED COM	42,179	42,179	42,179	43,033	43,904	44,794	45,730
19009990		CONTINGENCY / OTHER EXPENSES							
19009990	56010	UNALLOCATED CONTINGENCY	-	368,456	370,000	395,000	420,000	445,000	470,000
19009990	56241	STUDY - POLICE PENSION	-	25,000	-	-	-	-	-
19009990	56242	STUDY - PARKING	-	25,000	-	-	-	-	-
19009990	56243	STUDY - LIBRARY	-	25,000	-	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE (city wide)	231	7,000	4,000	4,081	4,164	4,248	4,337
19009990	56140	PRIMARY EXPENSE	37,652	43,744	60,000	61,215	62,453	63,720	65,052
19009990	56220	ACTUARIAL STUDY	-	22,890	-	-	-	-	-
19009990	56305	ELECTION EXPENSE	584	35,000	35,000	35,709	36,431	37,170	37,947
19009990	56360	BANK FEES	61,957	40,000	70,000	71,418	72,862	74,340	75,894
19009990	56370	DOG REPORT	7,918	9,155	8,541	8,714	8,890	9,071	9,260
19009990	56010	SELF-FUNDED CLAIM MARGIN (3%)	-	292,306	155,644	149,736	160,241	171,482	183,509
19009990	56990	MISCELLANEOUS	38,971	2,000	2,000	2,041	2,082	2,124	2,168
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	22,000	-	-	-
19009990	56210	MARB EXP.	250,000	100,000	100,000	100,000	-	-	-
19009990	56175	ADVANCE FUNDING OPEB TRUST	-	50,000	75,000	100,000	125,000	150,000	175,000
19009990	New	CITY PORTION - HR/PAY. OUTSOURCING	-	-	170,000	-	-	-	-
19009990	54390	OPERATING TRANSFER	22,080	-	-	-	-	-	-
19009990	New	FUND BALANCE ADJUSTMENT	-	-	424,798	189,141	5,828,271	3,103,062	140,847
19009990		CONTINGENCY / OTHER EXPENSES	459,393	1,085,551	1,514,983	1,139,054	6,720,395	4,060,217	1,164,014
BOE		BOARD OF EDUCATION							
		BOARD OF EDUCATION	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
		City	69,487,155	72,470,444	75,257,372	77,584,606	78,197,620	77,744,694	76,430,402
		Education	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
		Total Expenditures	160,013,976	162,227,011	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849

HEALTHCARE COSTS - FY21

		Annual Cost	Employee Share	City Share
	Partnership Plan	6,289,443	864,828	5,424,615
Cost per Lockton	Dental	344,226	47,333	296,893
Cost per Lockton	Retirees - Pre 65	3,533,587	130,229	3,403,358
Cost per Lockton	Retirees - Post 65	1,302,837	42,253	1,260,584
	Total Healthcare	11,470,093	1,084,643	10,385,450
	ERS	324,172	51,867	272,305
	City - Active	6,309,497	860,294	5,449,203
	City - Retiree	4,836,424	172,482	4,663,942
		11,470,093	1,084,643	10,385,450

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 993	\$ 2,133	\$ 2,609	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	428,782	716,789	845,190	1,990,760
ERS	-	59,553	76,799	187,820	324,172
895	-	404,960	460,793	2,003,412	2,869,166
1103	-	59,553	358,394	532,156	950,104
AP	-	35,732	25,600	93,910	155,241
E	-	-	-	-	-
Total	-	988,580	1,638,374	3,662,488	6,289,443

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	51,454	86,015	101,423	238,892	1,751,868
ERS	-	9,528	12,288	30,051	51,867	272,305
895	-	60,744	69,119	300,512	430,375	2,438,791
1103	-	7,742	46,591	69,180	123,513	826,591
AP	-	4,645	3,328	12,208	20,181	135,060
E	-	-	-	-	-	-
Total	-	134,113	217,341	513,374	864,828	5,424,615

POST-65 RETIREES			PRE-65 RETIREES	
UNION	Premiums	EE Share	Premiums	EE Share
681	122,516	14,702	132,625	15,915
ERS	-	-	34,120	5,459
895	-	-	465,452	69,818
1103	125,389	16,301	184,584	23,996
Fixed	212,316	11,250	115,701	15,041
Total	460,221	42,253	932,482	130,229

HEALTHCARE COSTS - FY22

		Annual Cost	Employee Share	City Share
	Partnership Plan	6,729,701	925,366	5,804,335
Cost per Lockton	Dental	368,322	50,646	317,676
Cost per Lockton	Retirees - Pre 65	3,780,938	139,345	3,641,593
Cost per Lockton	Retirees - Post 65	1,394,036	44,423	1,349,613
	Total Healthcare	12,272,997	1,159,780	11,113,217
	ERS	346,864	55,498	291,366
	City - Active	6,751,159	920,514	5,830,645
	City - Retiree	5,174,974	183,768	4,991,206
		12,272,997	1,159,780	11,113,217

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,062	\$ 2,283	\$ 2,791	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	458,797	766,964	904,352	2,130,113
ERS	-	63,722	82,175	200,967	346,864
895	-	433,308	493,048	2,143,649	3,070,006
1103	-	63,722	383,482	569,407	1,016,610
AP	-	38,233	27,392	100,484	166,108
E	-	-	-	-	-
Total	-	1,057,782	1,753,060	3,918,859	6,729,701

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	55,056	92,036	108,522	255,614	1,874,499
ERS	-	10,195	13,148	32,155	55,498	291,366
895	-	64,996	73,957	321,547	460,500	2,609,506
1103	-	8,284	49,853	74,023	132,160	884,450
AP	-	4,970	3,561	13,063	21,594	144,514
E	-	-	-	-	-	-
Total	-	143,501	232,555	549,310	925,366	5,804,335

POST-65 RETIREES			PRE-65 RETIREES	
UNION	Premiums	EE Share	Premiums	EE Share
681	131,093	15,731	141,909	17,029
ERS	-	-	36,509	5,841
895	-	-	498,034	74,705
1103	134,166	17,442	197,505	25,676
Fixed	227,178	11,250	123,800	16,094
Total	492,437	44,423	997,756	139,345

HEALTHCARE COSTS - FY23

		Annual Cost	Employee Share	City Share
	Partnership Plan	7,200,768	990,139	6,210,629
Cost per Lockton	Dental	394,105	54,191	339,914
Cost per Lockton	Retirees - Pre 65	4,045,604	149,099	3,896,505
Cost per Lockton	Retirees - Post 65	1,491,619	46,744	1,444,875
	Total Healthcare	13,132,096	1,240,173	11,891,923
	ERS	371,143	59,383	311,760
	City - Active	7,223,729	984,947	6,238,782
	City - Retiree	5,537,223	195,843	5,341,380
		13,132,096	1,240,173	11,891,923

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,136	\$ 2,442	\$ 2,987	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	490,912	820,650	967,655	2,279,217
ERS	-	68,182	87,927	215,034	371,143
895	-	463,639	527,561	2,293,701	3,284,901
1103	-	68,182	410,325	609,264	1,087,771
AP	-	40,909	29,309	107,517	177,735
E	-	-	-	-	-
Total	-	1,131,825	1,875,771	4,193,172	7,200,768

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	58,909	98,478	116,119	273,506	2,005,711
ERS	-	10,909	14,068	34,406	59,383	311,760
895	-	69,546	79,134	344,055	492,735	2,792,166
1103	-	8,864	53,342	79,204	141,410	946,361
AP	-	5,318	3,810	13,977	23,105	154,630
E	-	-	-	-	-	-
Total	-	153,546	248,832	587,761	990,139	6,210,629

POST-65 RETIREES			PRE-65 RETIREES	
UNION	Premiums	EE Share	Premiums	EE Share
681	140,269	16,832	151,842	18,221
ERS	-	-	39,064	6,250
895	-	-	532,896	79,934
1103	143,557	18,662	211,330	27,473
Fixed	243,081	11,250	132,466	17,221
Total	526,907	46,744	1,067,599	149,099

HEALTHCARE COSTS - FY24

		Annual Cost	Employee Share	City Share
	Partnership Plan	7,704,825	1,059,451	6,645,374
Cost per Lockton	Dental	421,692	57,985	363,707
Cost per Lockton	Retirees - Pre 65	4,328,796	159,537	4,169,259
Cost per Lockton	Retirees - Post 65	1,596,032	49,230	1,546,802
	Total Healthcare	14,051,345	1,326,203	12,725,142
	ERS	397,124	63,540	333,584
	City - Active	7,729,393	1,053,896	6,675,497
	City - Retiree	5,924,828	208,767	5,716,061
		14,051,345	1,326,203	12,725,142

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,216	\$ 2,613	\$ 3,196	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	525,277	878,096	1,035,391	2,438,764
ERS	-	72,955	94,082	230,087	397,124
895	-	496,095	564,490	2,454,259	3,514,845
1103	-	72,955	439,048	651,913	1,163,916
AP	-	43,773	31,361	115,043	190,177
E	-	-	-	-	-
Total	-	1,211,056	2,007,076	4,486,693	7,704,825

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	63,033	105,371	124,247	292,651	2,146,113
ERS	-	11,673	15,053	36,814	63,540	333,584
895	-	74,414	84,674	368,139	527,227	2,987,618
1103	-	9,484	57,076	84,749	151,309	1,012,607
AP	-	5,691	4,077	14,956	24,724	165,453
E	-	-	-	-	-	-
Total	-	164,295	266,251	628,905	1,059,451	6,645,374

POST-65 RETIREES			PRE-65 RETIREES	
UNION	Premiums	EE Share	Premiums	EE Share
681	150,088	18,011	162,471	19,497
ERS	-	-	41,799	6,688
895	-	-	570,199	85,530
1103	153,606	19,969	226,123	29,396
Fixed	260,097	11,250	141,739	18,426
Total	563,791	49,230	1,142,331	159,537

HEALTHCARE COSTS - FY25

		Annual Cost	Employee Share	City Share
	Partnership Plan	8,244,167	1,133,613	7,110,554
Cost per Lockton	Dental	451,210	62,044	389,166
Cost per Lockton	Retirees - Pre 65	4,631,812	170,704	4,461,108
Cost per Lockton	Retirees - Post 65	1,707,754	51,888	1,655,866
	Total Healthcare	15,034,943	1,418,249	13,616,694
	ERS	424,923	67,988	356,935
	City - Active	8,270,455	1,127,669	7,142,786
	City - Retiree	6,339,566	222,592	6,116,974
		15,034,943	1,418,249	13,616,694

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,301	\$ 2,796	\$ 3,419	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	562,045	939,564	1,107,869	2,609,478
ERS	-	78,062	100,668	246,193	424,923
895	-	530,820	604,005	2,626,061	3,760,886
1103	-	78,062	469,782	697,547	1,245,391
AP	-	46,837	33,556	123,097	203,490
E	-	-	-	-	-
Total	-	1,295,826	2,147,574	4,800,767	8,244,167

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	67,445	112,748	132,944	313,137	2,296,341
ERS	-	12,490	16,107	39,391	67,988	356,935
895	-	79,623	90,601	393,909	564,133	3,196,753
1103	-	10,148	61,072	90,681	161,901	1,083,490
AP	-	6,089	4,362	16,003	26,454	177,036
E	-	-	-	-	-	-
Total	-	175,795	284,890	672,928	1,133,613	7,110,554

POST-65 RETIREES			PRE-65 RETIREES	
UNION	Premiums	EE Share	Premiums	EE Share
681	160,594	19,271	173,844	20,861
ERS	-	-	44,725	7,156
895	-	-	610,113	91,517
1103	164,359	21,367	241,952	31,454
Fixed	278,303	11,250	151,660	19,716
Total	603,256	51,888	1,222,294	170,704

DEBT SERVICE BY PROJECT

Owner	Purpose	2021 P&I	2022 P&I	2023 P&I	2024 P&I	2025 P&I
City	Battery backup replacements	-	1,125	1,080	1,035	990
	City Hall Renovation (Non BOE)	64,194	63,611	62,617	62,229	61,400
	City Refunding	3,205,848	3,078,951	1,388,646	2,307,106	2,219,608
	City Wide Technology	32,888	31,793	30,698	29,604	28,513
	Computers	7,700	16,900	24,710	32,180	39,310
	Core Switches	-	11,250	10,800	10,350	9,900
	Deficit Financing	2,195,650	2,131,050	2,058,375	1,977,625	1,896,875
	Firewalls	1,400	7,600	8,300	7,950	7,600
	GP	615,752	590,057	564,710	539,362	514,084
	Premium	(36,832)	(35,605)	(34,378)	(33,154)	(31,932)
	Probate Phone System	2,700	3,600	3,450	3,300	3,150
	Server Heads	-	6,000	11,760	11,280	10,800
	Storage iscsi	-	-	11,250	10,800	21,600
	Storage NAS	-	-	-	5,000	4,800
City Total		6,089,301	5,906,333	4,142,017	4,964,667	4,786,698
Public Safety	Police Pension	5,766,317	5,770,686	-	-	-
	Police Vehicles	68,205	66,271	62,466	50,313	48,083
	Public Safety Radio Upgrade	299,053	289,089	279,134	269,192	259,268
	Server Infrastructure	30,000	28,800	27,600	26,400	25,200
	Telephone System	-	12,500	12,000	11,500	11,000
	Traffic Control Signals	-	19,186	37,733	55,639	72,905
	Vehicle - Light Duty	-	7,637	7,382	7,127	6,872
	Vehicle - Police	60,850	127,526	193,457	256,543	316,784
	Zetron Fire Alarm System	16,345	15,881	14,970	12,061	11,524
Public Safety Total		6,240,770	6,337,575	634,741	688,775	751,636
Public Works	Beach Sand Management	-	25,000	49,000	72,000	94,000
	Beach Street Phase II	81,024	78,726	74,211	59,776	57,113
	Campbell Ave Revitalization	157,853	152,593	147,339	142,091	136,853
	Cove River Flood Mitigation	30,868	29,993	28,276	22,773	21,749
	Equipment	-	9,300	18,740	22,605	21,820
	Front Avenue Culvert	122,741	119,260	112,418	90,550	86,523
	Garage Roof Replacement	15,000	14,500	14,000	13,500	13,000
	Maintenance Equipment	9,000	8,700	8,400	8,100	7,800
	Playground Equipment	15,000	22,000	28,750	27,750	34,250
	Seawall Repair	28,189	27,390	25,817	20,786	19,864
	Snow Plow Replacement	295,888	287,494	271,036	218,299	208,599
	Storm Damage - Hurricane Irene	66,648	64,427	62,209	59,993	57,781
	Storm Damage - Hurricane Sandy	15,348	14,836	14,325	13,815	13,306
	Street Paving	596,861	662,655	717,565	763,078	822,150
	Utility Building - Painter Park	-	2,950	102,065	99,145	96,225
	Vehicle - Heavy Duty	106,500	147,950	302,650	517,275	845,150
	Vehicle - Light Duty	21,000	20,300	81,850	146,575	218,350
	Vehicle - Passenger	-	-	13,750	29,450	28,250
	Veteran's Field Turf	63,411	61,613	58,078	46,782	44,699
Public Works Total		1,625,330	1,749,688	2,130,478	2,374,343	2,827,482

DEBT SERVICE BY PROJECT

Owner	Purpose	2021 P&I	2022 P&I	2023 P&I	2024 P&I	2025 P&I
BOE	2nd Doors WHHS Classrooms	546	523	501	478	456
	Bailey School Boiler	41,360	39,634	37,931	36,229	34,531
	Biondi Softball Field	-	75,800	73,635	71,470	69,305
	Bleacher Replacement	6,372	6,106	5,844	5,581	5,320
	BOE Refunding	1,842,977	1,774,149	916,279	1,376,869	1,331,842
	Carrigan School Improvements	61,600	60,200	58,625	52,975	51,425
	City Hall Renovation	294,553	292,896	287,295	283,985	281,109
	Computerization	8,876	8,506	8,140	7,775	7,410
	Edward L Bennett Rink	7,500	74,750	199,750	208,000	200,750
	Equipment	-	9,000	17,700	26,100	34,200
	Exterior masonry repair	23,300	45,935	67,905	89,210	109,850
	Facilities Garage	-	-	35,000	34,000	33,000
	Food Service Sinks	614	588	563	537	512
	Forest Boiler Stack	4,997	4,789	4,583	4,377	4,172
	Forrest Schools Renovation	18,902	18,114	17,336	16,557	15,781
	High School Tennis Court	-	58,400	56,730	55,060	53,390
	HVAC	34,500	30,400	57,650	85,115	111,745
	Indoor Air Quality	25,756	24,681	23,621	22,560	21,503
	Ken Strong Stadium	-	53,700	139,665	135,630	131,595
	Maintenance Equipment	4,500	4,350	4,200	4,050	3,900
	Molloy School Addition	322	309	296	282	269
	Pagels Cafeteria	106,200	101,768	97,396	93,025	88,665
	Rink Drainage Improvements	1,559	1,494	1,430	1,366	1,302
	Rink Locker Replacements	5,846	5,602	5,362	5,121	4,881
	Savin Rock Community School	-	46,700	45,365	44,030	42,695
	Security upgrades / comm.	11,700	11,365	11,030	10,695	10,360
	Security upgrades / comm.	-	11,700	24,165	36,555	50,030
	SRCS Fire Alarm	2,392	2,293	2,194	2,096	1,997
	SRCS HVAC Replacement	3,726	3,571	3,417	3,264	3,111
	VAT Floor Replacement	62,525	59,916	57,342	54,768	52,202
	Vehicle - Light Duty	-	9,000	17,700	26,100	43,200
	Washington School Boiler	24,204	24,403	24,107	24,108	24,179
	WH High School	1,315,000	2,803,450	3,839,915	3,303,665	3,263,415
	WHHS ADA Compliance	17,711	16,972	16,243	15,514	14,787
	WHHS Brick Replacement	40,188	38,511	36,857	35,202	33,552
	WHHS Inline Dishwasher	6,197	5,938	5,683	5,428	5,173
	WHHS Sawdust Collector	325	311	298	284	271
BOE Total		3,974,248	5,725,823	6,201,751	6,178,064	6,141,887
WPCA	Consent Decree	13,039	12,740	12,404	11,640	10,991
	Dewatering Facility Upgrade	90,694	88,611	86,270	81,034	77,202
	Incinerator Upgrades	41,968	41,004	39,920	37,546	35,619
	Pump Upgrades	146,842	143,469	139,670	131,162	125,412
	Sewer Pump Stations	45,297	44,256	43,086	40,518	38,601
	Sewer Refunding	14,675	14,025	700	7,525	7,175
WPCA Total		352,515	344,105	322,050	309,425	295,000
CWF	Clean Water Fund	361,128	204,680	101,954	-	-
CWF Total		361,128	204,680	101,954	-	-
Grand Total		18,643,292	20,268,203	13,532,992	14,515,273	14,802,702

HEADCOUNT ADDITIONS AFTER FY21 BUDGET CYCLE

New Hire Description	New Hire Department	Fiscal Year Hire	Expenses	Annual	2022	2023	2024	2025
			Regular Wages		47,174	47,646	48,599	48,599
ADMIN. CLERK	15000010:Human Resources	2022	FICA (New Hires)		3,420	3,454	3,523	3,523
			Healthcare (New Hires)		29,140	31,180	33,363	35,698
New Hire Description	New Hire Department	Fiscal Year Hire	Expenses	Annual	2022	2023	2024	2025
			Regular Wages		82,363	83,187	85,267	85,267
DET. SERGEANT	13100030:Operations	2022	FICA (New Hires)		5,971	6,031	6,182	6,182
			Healthcare (New Hires)		29,140	31,180	33,363	35,698
New Hire Description	New Hire Department	Fiscal Year Hire	Expenses	Annual	2022	2023	2024	2025
			Regular Wages		75,200	75,952	77,851	77,851
DETECTIVE	13100030:Operations	2022	FICA (New Hires)		5,452	5,507	5,644	5,644
			Healthcare (New Hires)		29,140	31,180	33,363	35,698
New Hire Description	New Hire Department	Fiscal Year Hire	Expenses	Annual	2022	2023	2024	2025
			Regular Wages		-	75,952	77,851	77,851
DETECTIVE	13100030:Operations	2023	FICA (New Hires)		-	5,507	5,644	5,644
			Healthcare (New Hires)		-	31,180	33,363	35,698
New Hire Description	New Hire Department	Fiscal Year Hire	Expenses	Annual	2022	2023	2024	2025
			Regular Wages		-	-	-	-
CITY MANAGER (requires charter revision)	11050010:Mayor		FICA (New Hires)		-	-	-	-
			Healthcare (New Hires)		-	-	-	-