

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, October 19, 2021 10:00 AM – 12:00 PM

Meeting Location: This will be a virtual meeting. 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: 699 333 425

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. September 23, 2021 Regular Meeting
- III. Review and Discussion: Fire Districts Update
- IV. Review and Discussion: FY 2021 MOA and Open Issues
- V. Update: Staffing Issues
- VI. Update: FY 2021 Preliminary Budget Results
- VII. Other Business
- VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Thursday, September 23, 2021 10:30 AM – 12:00 PM
(Rescheduled from 9/21/21)

Meeting Location: This was a virtual meeting. Meeting materials may be accessed at the following website:
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Telephone Number: (860) 840-2075

Meeting ID: 628 137 696

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Patrick Egan, Stephen Falcigno, Thomas Hamilton, Robert White

City Officials in Attendance: Mayor Rossi, Frank Cieplinski, Matthew Cavallaro, Lee Tiernan

OPM Staff in Attendance: Michael Milone (OPM Liaison), Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:34 AM.

II. Approval of minutes:

a. July 20, 2021 Regular Meeting

A motion to approve the minutes was made by Mr. White with a second by Mr. Hamilton. The motion passed unanimously.

III. Review and Discussion: FY 2021 MOA and Open Issues

Ms. Kennison noted that a letter was sent by Secretary McCaw to the City on September 17 advising the City that multiple requirements in the FY 2021 Memorandum of Understanding with the City remain open. Mayor Rossi advised that the City had not yet received the Mr. Freund provided an overview of portions of a report on the status of the City's compliance with the requirements in the FY 2021 Memorandum of Agreement with OPM. Among the items that remain open are the rollout of Munis training in response to findings in a 2018 report, implementation of measures to address a 2019 report regarding operations of the Personnel Department, and measures related to Information Technology planning. Mr. Cieplinski describe the City's current plan for implementing Munis training. Munis is currently not providing any on-site training due to the pandemic, and is offering remote training only. Once Munis can be brought on site, train-the-trainer sessions will be provided. The City is also working on a policies and procedures manual that must be established in order to finalize the business rules within the Munis system. Mr. Milone noted that a

procurement consultant has been contracted by the City to assist with the City's purchasing process, including bidding procedures and documentation.

Mr. White asked what action the MARB will be asked to take as an outcome of the information provided. Ms. Kennison explained that an assessment of the City's compliance takes place annually as part of the Secretary's determination of the amount of Municipal Restructuring Funds to be distributed to the City. The City's operating results for FY 2021 will factor into the decision. Mr. Freund added that the statute regarding Municipal Restructuring Funds requires that the Secretary determine the distribution amounts with advice and input from the MARB. The review of the compliance status report is also a lead-in to obtaining from the City revised timelines that the City will adhere to. Mr. Falcigno said that he is disturbed that items from up to three years ago have not been completed. Other members expressed similar concerns over issues that have not been addressed. The next step is to get a report from the City with timelines. This will assist the MARB members in providing comment and input to the Secretary.

IV. Other Business

Mr. Cieplinski update the Subcommittee on the audit schedule. The auditors made their first on-site visit last month. Their next on-site appointment has not been set yet. He added that the on-time delivery of the audit could be jeopardized by the current Accounts Payable vacancy. Ms. Kennison asked that another update be provided at the next Subcommittee meeting.

Ms. Kennison asked that the City be ready to provide its plan for use of ARPA funding. A suggestion was also made for the City to plan out its process for engaging with public, local businesses, non-profits, and other stakeholders in prioritizing the use of the funds.

The City has filled the Personnel Director position. Mayor Rossi indicated that individual has 25 years of human resources experience. In response to a question about experience, she noted the individual has no municipal government experience, but does have experience in a union environment.

V. Adjourn

A motion to adjourn was made by Mr. Egan with a second by Mr. White. The meeting adjourned at 11:34 AM.



West Haven Fire Districts Update

Center Fire District
West Shore Fire District
Allingtown Fire District

WEST HAVEN MARB SUBCOMMITTEE MEETING
OCTOBER 19, 2021

West Haven Fire Districts Update

- I. Status Update: Implementation of Recommendations
- II. Pension Plan Funding
- III. Apparatus Acquisition
- IV. Impact on 3-Year Plan

Status Update: Implementation of Recommendations

- ▶ Fire Study included roughly 25 recommendations which are depicted on a separate slide.
- ▶ Some recommendations entail one-time actions (ex. creation of Tri-District Commission)
- ▶ Others are ongoing in nature:
 - ▶ May involve multiple components (ex. merge services & functions)
 - ▶ May entail multiple steps or tasks (ex. fee adjustments)
 - ▶ May require legislative action, regulatory action or labor negotiations
 - ▶ May require ongoing, sustained effort (ex. fund annual ADEC requirements)
- ▶ Recommendations have been grouped into three categories:
 - ▶ Completed
 - ▶ Ongoing
 - ▶ Future Steps

Update: Implementation of Recommendations

Completed	Ongoing	Future Steps
<p>Completed steps include one-time tasks or projects.</p> <p>Once accomplished, these recommendations can be checked off the list.</p> <p>Recommendations listed in this category have been completed.</p>	<p>Some recommendations entail multiple steps or require an extended period of time to implement due to legislative or regulatory approval or labor negotiations</p> <p>For recommendations in this category, implementation has begun and is in process.</p> <p>Certain steps or components of recommendations in this category have been completed.</p>	<p>Some recommendations require further analysis, considerable lead time, or are beyond the capacity of the districts to implement at this time.</p> <p>These recommendations will be implemented in future phases on timelines yet to be developed.</p>

Update: Implementation of Recommendations

Recommendations:

- Operationally consolidate the three fire districts under the authority of a new fire commission while maintaining the three independent revenue structures.
- Realign labor contracts with an eye on cost savings including:
- Movement of active and future retired employees to a High Deductible Health Plan with \$2,000/\$4,000 employee first dollar coverage.
- Structured elimination of Health Savings Account seed money.
- Higher premium cost share.
- The creation of an OPEB Trust.
- The addition of a 3 percent of employee wages deduction to fund OPEB benefits provided.
- If insurance is to be extended to spouses or dependents in retirement, to charge 100 percent of the City cost to provide that benefit.
- In order to consistently and more efficiently handle the administrative functions currently completed in each individual fire district, these functions should be collapsed into effectively what would be considered one managing fire district issuing three individual fire district tax bills to include all fire service.
- Compiling three budgets for the individual fire district operations.
- Producing uniform and consistent financial statements regularly for all three fire districts.
- Hire one outside attorney to standardize wages, benefits, and management rights that currently exist in three individual contracts.
- Hire one actuary to regularly measure all pension plans and OPEB liabilities.
- Hire one auditor to examine all internal controls and financial reports.
- Hire one organization to custody pension funds, to develop one asset allocation strategy for investments, and to carry out a well-diversified systematic investment of all assets based on a long-term investment horizon.
- Hire one medical insurance broker to create one high deductible health plan attached to a health savings account.
- EMS billing should be centralized, and a single citywide vendor should be selected to maximize annual revenue available to balance the budget.
- Increased Fire Marshal fees must be adopted citywide.
- Through increased taxation, begin the process of funding unfunded legacy pension benefit costs and currently provided OPEB benefits costs which are provided by collectively bargained labor contracts negotiated under the Municipal Employee Relations Act.
- A Balanced Budget Ordinance requiring the annual actuarially determined contribution (ADC) for the pension plan to be budgeted plus 0.25 percent of the unfunded OPEB liability above the annual “pay go” contribution increased by 0.25 percent annually.
- One Pension Board, one investment strategy deployed by one Investment Manager based on a long-term investment horizon with the investable assets handled by one custodial firm should be pursued.
- A single financial platform including automation like MUNIS to provide consistency in Payroll, Purchasing, Accounts Payable, Financial Reporting, and data generation should be a goal of the City and of the individual fire districts through this consolidation.

Update: Implementation of Recommendations

Recommendation	Status	Comments
Create Tri-District Fire Commission	Complete	Created December 2020
Merging/Sharing of Services/ Functions	Ongoing	<ul style="list-style-type: none">• Joint training and professional development• Joint purchase process established• Standardized SOP and SOG manuals• Joint grant application procedures
Operational consolidation of 3 districts (1 chief, 1 deputy, 1 business office)	Future phase	Legislative and regulatory
Consolidation of Fire Marshal operations	Future phase	Contractual and regulatory

Update: Implementation of Recommendations

Recommendation	Status	Comments
Establish 3-Yr Financial Plan similar to City's	Completed	Completed as part of FY22 budget process
Ensure balanced budgets	Completed	Mill rate adjustments last two FY; conservative revenue assumptions; budgets in balance
Stabilize fund balance	Completed	Total Fund Balance as of 6/30/20: <ul style="list-style-type: none">• West Shore: \$1.83 million• Center District: \$3.55 million• Allingtown: \$1.95 million
Develop uniform budgeting across districts	In progress	Coordinated budget effort in FY22; Enhance coordination in FY23
Develop uniform tax billing	Future phase	Legislative

Update: Implementation of Recommendations

Recommendation	Status	Comments
Uniform accounting structure and single financial platform	Future phase	
Consolidate district audits into one audit	Future phase	
Adopt balanced budget policy	Ongoing	Samples from other jurisdictions under review
Revenue enhancements	Ongoing	Plan developed for adjusting fees, reviewing EMS billing, strengthening bundle billing, evaluating expansion of paramedicine services
Raise mill rate to pay for unfunded pension legacy costs and OPEB benefits	Ongoing	Mill rates increased last two FY

Update: Implementation of Recommendations

Recommendation	Status	Comments
Increase pension contributions to at least meet ADEC	Ongoing	Contributions increased significantly in last two FY
Fund unfunded legacy costs	Ongoing	Increased contributions to pension fund; evaluate option of transitioning eligible participants to MERS; explore alternative funding methods
Re-evaluate pension valuation assumptions	Ongoing	Next actuarial valuations: <ul style="list-style-type: none">• Center District: 7/1/22• West Shore: 7/1/21• Allingtown: 7/1/21
Hire single actuary for all pension and OPEB plans	Completed	Milliman engaged as actuary for all three districts
Establish OPEB trust	Ongoing	OPEB accounts established for each district; establishment of OPEB trusts to follow

Update: Implementation of Recommendations

Recommendation	Status	Comments
Single firm for pension investment management	In process	As discussed at prior MARB meetings, pension investment advisory and investment management services need to be contracted separately. Need to resolve RFP process to ensure proper separation of services and responsibilities as recommended.
Single firm for custody of pension investments	In process	
Single pension board	Future phase	Legislative
Realign labor contracts	In process	All three labor union contracts expire June 30, 2022

Pension Information

I. GENERAL INFORMATION

	<u>INTEREST RATE ASSUMPTION</u>	<u>MOST RECENT VALUATION</u>	<u>NEXT SCHEDULED VALUATION</u>	<u>FUNDED RATIO</u>
ALLINGTOWN	6.75%	7/1/2019	7/1/2021	25.30%
WEST SHORE	3.50%	7/1/2019	7/1/2021	12.50%
CENTER DISTRICT	5.00%	7/1/2020	7/1/2022	19.60%

II. PENSION FUND INVESTMENT PERFORMANCE

	<u>F.Y.'19</u>	<u>F.Y.'20</u>	<u>F.Y.'21</u>
<u>ALLINGTOWN</u>			
Pension Value	8,106,124	9,261,890	11,755,852
Investment Income	610,128	498,305	1,672,162
Rate of Return	7.50%	5.40%	14.20%
<u>WEST SHORE</u>			
Pension Value	8,564,000	8,107,000	9,754,394
Investment Income	462,000	-230,000	*
Rate of Return	5.59%	-2.77%	30.56%
<u>CENTER DISTRICT</u>			
Pension Value	13,057,461	14,798,795	17,259,337
Investment Income	346,232	1,369,192	2,297,082
Rate of Return	2.70%	9.30%	13.30%

* Pending data from investment manager

Pension Plan Funding

- ▶ West Shore Fire District
 - ▶ Actuary prepared two options for level funding of pension contributions
 - ▶ Both achieved funding level that would achieve full funding of all future benefits payments
 - ▶ No impact on 3-Year Plan: Level funding strategy already incorporated into current year budget and 3-Year Plan

Pension Plan Funding

- ▶ Center Fire District
 - ▶ Short-Term: Increase annual budgeted contributions to meet projected ADEC in most recent valuation
 - ▶ Additional contribution from Fund Balance to augment FY21 budget
 - ▶ Increase contributions for FY 2022 – FY 2024 to meet projected ADEC contributions
 - ▶ Long-Term:
 - ▶ Work with Actuary leading up to 2022 valuation: Potential to adopt model similar to West Shore
 - ▶ Impact on 3-Year Plan:

	3-Year Plan			
	Estimated	Budget	Forecast	Forecast
Center Fire District	2021	2022	2023	2024
Pension Contributions Budgeted/3-Yr Plan	3,707,889	3,893,289	4,096,887	4,312,700
ADEC Requirements Projected in 7/2020 Valuation	5,716,262	5,888,000	5,706,000	5,877,000
Additional Funding Required to Meet Projected ADEC	2,008,373	1,994,711	1,609,113	1,564,300

Pension Plan Funding

- ▶ Allingtown Fire District
 - ▶ Valuation as of 7/1/2021 currently being prepared by actuarial firm
 - ▶ Will determine impact of reduction in assumed rate of return as well as options for lengthening amortization period
 - ▶ Allingtown has been making required ADEC payments plus additional contributions
 - ▶ 3-Year Plan builds in continuation of additional annual contributions of \$350,000 per year above projected ADEC in last valuation
 - ▶ Impact on 3-Year Plan:
 - ▶ Preliminary analysis of changes in assumptions indicated that net impact on ADEC would likely be a reduction
 - ▶ Adjustments to 3-Year Plan pending outcome of current valuation

Apparatus Acquisition

- ▶ West Shore:
 - ▶ Quint and Engine/Pumper in FY22
- ▶ Center Fire District:
 - ▶ Engine/Pumper and Ladder Truck in FY22
 - ▶ Engine/Pumper in FY24
- ▶ Allingtown:
 - ▶ Engine/Pumper in FY22
 - ▶ Rescue Truck (refurbish) in FY23
- ▶ To be financed by combination of cash (Use of Fund Balance and operating budgets), grants and borrowing

Impact on 3-Year Plans

West Shore District: 3-Year Financial Plan Revised to Reflect Pension Strategy and Apparatus Acquisition	3-Year Plan		
	Budget 2022	Forecast 2023	Forecast 2024
Revenues	\$10,734,481	\$11,049,405	\$11,260,392
Unanticipated, Unbudgeted PILOT	<u>\$738,814</u>	<u>\$738,814</u>	<u>\$738,814</u>
Total Revenues Available	\$11,473,295	\$11,788,219	\$11,999,206
Pension Contributions	\$2,773,597	\$2,773,597	\$2,773,597
Estimated Debt Service on Apparatus	\$0	\$100,012	\$100,012
All Other Expenditures	<u>\$7,960,884</u>	<u>\$8,275,808</u>	<u>\$8,486,795</u>
Total Expenditures	\$10,734,481	\$11,149,417	\$11,360,404
Surplus/(Deficit)	\$738,814	\$638,802	\$638,802
Beginning Fund Balance ¹	\$2,482,921	\$4,191,735	\$4,830,537
Change in FB due to Surplus/(Deficit)	\$738,814	\$638,802	\$638,802
Utilization of FB: Cash Fund Portion of Apparatus	<u>\$970,000</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$4,191,735	\$4,830,537	\$5,469,339
Ending Fund Balance as % of Expenditures	39.0%	43.3%	48.1%
1. Assumes operating surplus of \$650,000 in FY21			

Impact on 3-Year Plans

Center Fire District: 3-Year Financial Plan Revised to Reflect Pension Strategy and Apparatus Acquisition	3-Year Plan		
	Budget 2022	Forecast 2023	Forecast 2024
Revenues	\$15,597,075	\$16,027,864	\$16,672,169
Unanticipated, Unbudgeted PILOT	<u>\$2,534,882</u>	<u>\$2,534,882</u>	<u>\$2,534,882</u>
Total Revenues Available	\$18,131,957	\$18,562,746	\$19,207,051
Pension Contributions (adjusted fully fund ADEC)	\$5,888,000	\$5,706,000	\$5,877,000
Estimated Debt Service on Apparatus	\$0	\$361,476	\$361,476
All Other Expenditures	<u>\$11,701,991</u>	<u>\$11,930,977</u>	<u>\$12,359,469</u>
Total Expenditures	\$17,589,991	\$17,998,453	\$18,597,945
Surplus/(Deficit)	\$541,966	\$564,293	\$609,106
Beginning Fund Balance ¹	\$3,498,743	\$2,032,336	\$2,596,629
Change in FB due to Surplus/(Deficit)	\$541,966	\$564,293	\$609,106
Utilization of FB: Additional contribution to Pension FY21	<u>(\$2,008,373)</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$2,032,336	\$2,596,629	\$3,205,736
Ending Fund Balance as % of Expenditures	11.6%	14.4%	17.2%
1. Assumes operating deficit of (\$50,000) in FY21			

Impact on 3-Year Plans

Allingtown: 3-Year Financial Plan Revised to Reflect Pension Strategy and Apparatus Acquisition	3-Year Plan		
	Budget 2022	Forecast 2023	Forecast 2024
Revenues	\$8,657,821	\$8,440,844	\$8,735,553
Unanticipated, Unbudgeted PILOT	<u>\$770,401</u>	<u>\$770,401</u>	<u>\$770,401</u>
Total Revenues Available	\$9,428,222	\$9,211,245	\$9,505,954
Pension Contributions	\$2,890,196	\$2,945,000	\$3,054,000
Estimated Debt Service on Apparatus	\$0	\$14,320	\$14,320
All Other Expenditures	<u>\$5,767,625</u>	<u>\$5,495,844</u>	<u>\$5,681,553</u>
Total Expenditures	\$8,657,821	\$8,455,164	\$8,749,873
Surplus/(Deficit)	\$770,401	\$756,081	\$756,081
Beginning Fund Balance ¹	\$2,861,710	\$3,632,111	\$4,388,192
Change in FB due to Surplus/(Deficit)	\$770,401	\$756,081	\$756,081
Utilization of Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$3,632,111	\$4,388,192	\$5,144,272
Ending Fund Balance as % of Expenditures	42.0%	51.9%	58.8%
1. Assumes operating surplus of \$916,610 in FY21			

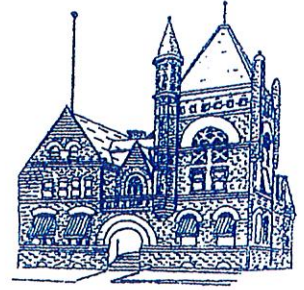
Next Steps – Incorporate Into Timeline

- ▶ Investment advisory services and investment management services
- ▶ OPEB considerations
- ▶ Fund Balance Policy development



Department of Finance

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



City Hall
1896-1968

Frank M. Cieplinski
Finance Director

09/30/2021

To: Municipal Accountability Review Board
Subject: MUNIS training / Process Review

As reported previously Tyler Technologies has suspended onsite training due to the pandemic. I have reached out to Tyler Tech and scheduled a 4 hour zoom session on the afternoon of October 20, 2021. The purpose of this session to provide a best practice demonstration of the entire purchasing and accounts payable life cycle. I have asked them to give the demonstration as if we have never seen the system before thereby allowing us to see the systemic capabilities and develop new internal processes to streamline and get tighter controls around these activities.

Once we can redesign where needed I will be able to start a training program within the City. My hope is that when I am ready to roll out formal training along with documentation onsite training will again be an option. If remote training is all that is available we will make the best use of that opportunity.

I am targeting late November as the initial training sessions. It should be noted that my intention is to implement a "Train the Trainer" program where initially a small group will become proficient and begin the process of rolling out internal training shortly thereafter. By utilizing this method the City will not only avoid costs related to multiple training sessions but we will then be in a position to offer periodic refresher classes whenever needed.

Prior to joining the West Haven team I regularly conducted classes through a program we called "Lunch & Learn" where employees would have their lunch while the training sessions were taking place. We were able to provide insight into financial fundamentals as well as introductory and advanced excel training. If I am successful in rolling out a similar program it should provide a platform for ongoing improvement.

I will update the MARB as training materials are prepared and sessions are developed and implemented. If we are successful with the purchasing/AP modules we will begin rolling out other module training including budgeting and grant projects with the hope that the City can start utilizing the software platform to it's full capabilities.

Regards,

Frank M. Cieplinski
Finance Director, City of West Haven

CITY OF WEST HAVEN

Summary of Revenues and Expenditures

REVENUE	MUNIS 10/13	Encumbered	Outstanding	10/13 Fcst
41 Property Taxes	102,800,591	-	(300,000)	102,500,591
42 Licenses & Permits	1,605,270	-	-	1,605,270
43 Fines And Penalties	379,842	-	-	379,842
44 Revenue From Use Of Money	138,584	-	-	138,584
45 Fed/State Grants - Non MARB	52,470,538	-	-	52,470,538
46 Charges For Services	1,235,578	-	-	1,235,578
47 Other Revenues	1,998,485	-	-	1,998,485
48 Other Financing Sources	732,644	-	200,000	932,644
Total Operational Revenues	161,361,532	-	(100,000)	161,261,532
COVID Relief Funds	1,212,472	-	-	1,212,472
Total Revenue w/o MARB	162,574,004	-	(100,000)	162,474,004
EXPENDITURES				
Central Government	2,783,632	22,564	-	2,806,196
Finance	2,774,095	96,080	(157,255)	2,712,920
Public Service	15,719,313	34,474	272,304	16,026,092
Public Works	11,182,542	111,460	-	11,294,002
Health & Human Services	1,466,993	-	-	1,466,993
City Insurance	844,130	-	-	844,130
Employee Benefits	16,172,705	-	27,696	16,200,401
Debt Service	18,132,932	-	-	18,132,932
Library / Other	1,359,593	-	-	1,359,593
COVID Expenses	2,128,268	-	-	2,128,268
Contingency / Other	447,073	10,959	1,116,212	1,574,244
Total City Departments	73,011,277	275,537	1,258,957	74,545,771
Board of Education	88,855,451	61,597	898,373	89,815,421
Total Expenditures	161,866,728	337,134	2,157,329	164,361,192
Surplus / (Deficit) w/o MARB	707,275	(337,134)	(2,257,329)	(1,887,189)
Restructuring Funds	100,000	-	3,900,000	4,000,000
Surplus / (Deficit) with MARB	807,275	(337,134)	1,642,671	2,112,811

CITY OF WEST HAVEN

	ALLINGTOWN				WPCA			
	MUNIS 10/13	Encumbered	Outstanding	10/13 Fcst	MUNIS 10/13	Encumbered	Outstanding	10/13 Fcst
REVENUE								
41 Property Taxes	7,475,485	-	-	7,475,485	-	-	-	-
42 Licenses & Permits	25,320	-	-	25,320	-	-	-	-
44 Revenue From Use Of Money	-	-	-	-	-	-	-	-
45 Fed/State Grants - Non MARB	1,041,444	-	-	1,041,444	-	-	-	-
46 Charges For Services	420	-	-	420	11,428,099	-	-	11,428,099
47 Other Revenues	64,406	-	-	64,406	243,104	-	-	243,104
Total Operational Revenues	8,607,075	-	-	8,607,075	11,671,203	-	-	11,671,203
Total Revenue	8,607,075	-	-	8,607,075	11,671,203	-	-	11,671,203
EXPENDITURES								
Personnel Services	2,249,403	-	-	2,249,403	2,364,723	-	-	2,364,723
Electricity/Gas/Water	203,251	-	-	203,251	1,105,615	114,098	-	1,219,713
Other Contractual Services	143,258	138	-	143,396	1,214,587	-	-	1,214,587
Supplies & Materials	134,133	7,044	-	141,177	1,213,726	6,739	-	1,220,465
Health & General Liability Insurance	1,309,477	-	-	1,309,477	109,325	-	-	109,325
Pension	3,162,872	-	-	3,162,872	43,875	-	-	43,875
Debt Service	-	-	-	-	361,128	-	-	361,128
Other Fixed Charges	78,577	-	-	78,577	697,509	-	-	697,509
Capital Outlay	55,395	-	-	55,395	2,684,465	360	-	2,684,825
Other Contingency	81,893	1,770	-	83,662	447,845	-	-	447,845
Fuel	13,586	-	-	13,586	20,151	-	-	20,151
Telephone	232,557	17,111	-	249,668	2,612	5,388	-	8,000
Total Expenditures	7,664,401	26,063	-	7,690,464	10,265,561	126,585	-	10,392,146
Surplus / (Deficit)	942,673	(26,063)	-	916,610	1,405,642	(126,585)	-	1,279,057