

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, May 25, 2020 10:00 AM – 12:00 PM

Meeting Location: This meeting will be telephonic. 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: 635 457 936

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. May 5, 2021 Special Meeting
- III. Review, Discussion and Possible Action: 5-Year Plan FY 2022 – FY 2026
- IV. Update: Corrective Action Plan
- V. Other Related Business
- VI. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

SPECIAL MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Wednesday, May 5, 2021 1:30 PM – 3:00 PM

Meeting Location: This was 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:

Telephone Number: (860) 840-2075

Meeting ID: 110 291 341

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

City Officials in Attendance: Mayor Rossi, Frank Cieplinski, Lee Tiernan, Beth Sabo, Bill Ryan (labor attorney)

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

I. Call to Order & Opening Remarks

The meeting was called to order at 1:47 PM.

II. Approval of minutes:

a. April 20, 2021

A motion was made by Mr. White, with a second by Mr. Egan, to approve the minutes. All voted in favor.

III. Review, Discussion and Possible Action: Labor Contract

a. CWA Local 1103

The contract with CWA Local 1103 represents approximately 36 employees, primarily managers and supervisors. The MARB has until June 4 to take action on the contract if it chooses. Mr. Ryan provided an overview of the tentative agreement. The term of the contract would be from July 2017 to June 2024. The contract mirrors most of the major provisions in other recently approved contracts. General wage increases of 1% in FY 2022, 2% in FY 2023 and FY 2024 are included with an additional \$0.25 increase in the hourly rate for all positions and steps. No retroactive wage increases are included. Employee contributions to health insurance premium cost increase by an additional percentage point in each of the next three fiscal years. New hires will not be eligible for sick leave payout at retirement or retiree health benefits. Members discussed a provision to allow the City to discipline employees that abuse sick leave in certain situations.

A motion was made by Mr. Egan with a second by Ms. Shaw to recommend approval of the contract by the MARB. All voted in favor.

IV. Review, Discussion and Possible Action: FY 2022 Recommended Budget

The City has addressed several open items from previous Subcommittee review of the proposed budget. A contingency plan regarding use of the ARPA funds in the FY 2022 budget has been provided. Additional detail has been included in the exhibit displaying the combined mill rates across the three fire districts, and as previously reviewed, the Allingtown Fire Fund budget was amended to include additional contributions to the pension fund and for OPEB. Several items related to the 5-Year Plan remain open. Ms. Kennison explained that the 5-Year Plan would be taken up for action at the next Subcommittee meeting.

The City's projected fund balance for the end of FY 2022 aligns with the targets included in previously adopted versions of the 5-Year Plan. Members discussed the contingency measures assembled by the City and the use of one-time revenues in the budget. Among the contingency measures would be the delay of hiring for new positions. Mr. Cieplinski noted several positions for which hiring might be delayed if necessary, such as the Human Resources Commissioner and the new positions in IT and Finance. Mayor Rossi explained that the City also anticipates additional funding will be available once the State budget is adopted.

Mr. White suggested that the 5-Year Plan be augmented to include the City's plan for transitioning out of MARB oversight.

A motion was made by Mr. White, with a second by Ms. Shaw, to recommend to the full MARB approval of the FY 2022 budget. The subcommittee approved the motion by a vote of 3-0-1 with Mr. Egan abstaining.

V. Adjourn

A motion to adjourn was made by Mr. Egan with a second by Mr. White. The meeting adjourned at 2:35 PM.

WEST HAVEN GENERAL FUND FIVE YEAR FINANCIAL PLAN - ASSUMPTIONS

Grand List

- Grand list assumes a modest .05% increase per annum for residential improvements
- The sale of the 3 schools will be completed and the property returned to the tax role in FY24
- The Haven project will have a negative impact in FY23 reflecting the demolition of buildings with positive growth in FY25 & FY26 as the project moves forward
- Two apartment developments reflect the timed reductions in tax abatements in place for those projects

Revenues

- Tax collections remain at 98.4%
- The new tiered PILOT increase is at \$500k, the latest communication indicates that increase could be as much as \$1.8M
- All other state revenues are held constant
- There are no State Restructuring funds in the plan
- ARP revenues are included after consultation with Senator Blumenthal's office
- Licenses and permit growths are a modest 1-2%
- Parking tag revenues assume a 5% growth as new enforcement initiatives are pursued
- Legal Instrument fees reflect the new conveyance fees
- Investment revenues are held to 1% of the general fund balance
- Residual Equity Transfers In which represents the City portion of Police Special Duty jobs is held constant
- Transfer From Sewer Oper Fund reflects the actual debt service payments that will be made by the General Fund on behalf of the Sewer Department

Expenses

- Salaries reflect contractual increases
- 1 new hire in the Police Department to take effect in 2023 and 1 new hire in the Police Department to take effect in 2024 is included as well as health insurance (at family premium cost)
- Unless otherwise identified departmental line items are using a 2% annual increase to keep in line with inflation
- Software Maintenance costs are assumed to grow at 5% annually
- Health Insurance for active employees are based on current enrollment in the Partnership plan plus “family” premiums for all new hires. Rates are assumed to increase by 7% per annum
- Health Insurance costs for retirees not included in the partnership plan are assumed to increase by 15% per annum
- Police Pension contribution are off the last valuation provided by Milliman. A new valuation is currently being prepared
- Debt service has been developed using the line item projects included in the 5 year capital plan, using appropriate payback timing by project
- Outsourcing costs for the ADP project has been moved from Contingency/Other to Personnel under Maintenance Service Agreement

FIVE YEAR FINANCIAL PLAN - GENERAL FUND MILL RATE CALCULATION

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
TOTAL EXPENDITURES	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
OPERATIONAL REVENUE	8,576,082	7,017,179	6,451,413	7,166,205	7,071,012	7,070,738	7,142,560	7,144,152
FEDERAL AND STATE GRANTS	53,241,754	53,005,594	54,398,041	54,707,054	53,641,976	53,651,166	53,653,905	53,661,408
MARB RESTRUCTURING FUNDS	5,000,000	3,115,000	4,000,000	-	-	-	-	-
NON CURRENT TAXES	1,978,222	2,027,324	2,006,192	1,773,000	1,973,572	1,986,303	1,999,416	2,012,922
CURRENT PROPERTY TAX LEVY	94,025,726	95,839,214	99,135,746	101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
TOTAL REVENUES	162,821,784	161,004,312	165,991,392	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
NET GL - MOTOR VEHICLE	261,726,860	266,920,740	276,734,340	287,802,252	290,680,275	293,587,078	296,522,949	299,488,178
NET GL - REAL ESTATE / PP	2,391,714,857	2,416,207,349	2,442,383,215	2,743,827,411	2,743,288,070	2,751,249,415	2,767,211,446	2,769,009,549
NET GRAND LIST	2,653,441,717	2,683,128,089	2,719,117,555	3,031,629,663	3,033,968,345	3,044,836,493	3,063,734,395	3,068,497,727
GROSS TAX LEVY - MV				10,611,269	10,720,289	10,830,427	10,938,732	11,048,119
GROSS TAX LEVY - R/E, PP				92,942,026	93,520,609	95,474,771	98,222,202	98,740,447
GROSS TAX LEVY				103,553,295	104,240,898	106,305,199	109,160,934	109,788,566
COLLECTION RATE				98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX				101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
CAPITAL & NON-RECURRING								
CAPITAL & NON-RECURRING	404,500	565,000	337,966	388,450	350,000	350,000	350,000	350,000
CAPITAL & NON-RECURRING MILL RATE	0.09	0.21	0.12	0.13	0.12	0.11	0.11	0.11
MILL RATE CALCULATION								
MILL RATE - MV	36.79	36.79	36.88	36.87	36.88	36.89	36.89	36.89
MILL RATE - R/E, PP	36.11	36.47	37.36	33.87	34.09	34.70	35.50	35.66
MILL RATE - CAPITAL & NON RECUF	0.15	0.21	0.12	0.13	0.12	0.11	0.11	0.11
TOTAL MILL RATE - MV	36.94	37.00	37.00	37.00	37.00	37.00	37.00	37.00
TOTAL MILL RATE - R/E, PP	36.26	36.68	37.48	34.00	34.21	34.81	35.61	35.77
MILL RATE CHANGE	1.00	0.42	0.80	(3.48)	0.21	0.60	0.80	0.16

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE & EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
REVENUES:								
Current Property Tax Levy	94,025,726	95,839,214	99,135,746	101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
Non Current Taxes	1,978,222	2,027,324	2,006,192	1,773,000	1,973,572	1,986,303	1,999,416	2,012,922
Interest & Lien Fees	890,468	902,976	720,879	824,600	907,436	911,391	915,465	919,661
Licenses & Permits	1,961,408	1,423,277	1,506,415	1,761,396	1,582,043	1,635,782	1,679,235	1,651,631
Fines, Forfeits & Penalties	286,947	243,204	338,818	276,847	299,526	319,214	312,334	324,742
Use Of Money/Property	403,514	373,110	147,847	67,700	83,048	131,019	130,373	141,815
From Other Agencies	53,241,754	53,005,594	54,398,041	54,707,054	53,641,976	53,651,166	53,653,905	53,661,408
Charges - Current Services	1,205,512	992,695	1,001,956	1,600,400	1,635,266	1,631,307	1,640,543	1,637,229
Other Revenues	2,118,500	1,797,796	1,771,855	1,886,477	1,889,689	1,882,601	1,919,611	1,940,200
Other Financing Sources	1,709,733	1,284,122	963,643	748,785	674,004	559,425	545,000	528,875
Total Operational Revenues	157,821,784	157,889,312	161,991,392	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
EXPENDITURES:								
General Government	1,663,430	1,872,453	2,170,936	2,195,162	2,410,204	2,430,173	2,447,375	2,487,621
Planning & Development	901,098	785,335	835,560	1,126,953	1,098,454	1,101,074	1,103,610	1,125,654
Finance	2,724,919	2,560,423	2,583,059	2,664,389	2,723,106	2,755,217	2,788,037	2,853,420
Public Safety	15,128,065	15,546,388	15,974,723	16,307,767	16,644,193	16,759,971	16,809,513	17,082,497
Public Works	10,090,547	10,325,393	11,002,373	11,367,762	11,574,119	11,719,266	11,861,548	12,089,490
Human Resources	1,935,228	1,832,675	1,980,312	2,295,654	2,335,487	2,357,423	2,368,111	2,403,716
Library	1,546,000	1,421,000	1,221,000	1,521,544	1,471,544	1,471,544	1,471,544	1,471,544
Board Of Education	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
Operating Charges	16,145,033	16,284,924	18,451,497	18,714,103	19,563,285	20,883,814	22,461,547	24,201,224
Debt Service	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
Contingency/Other	459,393	545,230	2,953,301	1,488,367	4,685,981	2,132,053	1,090,536	1,306,751
Total Expenditures	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
Surplus/(Deficit) w/o Restruct. Funds	(2,225,591)	(940,185)	(3,274,723)	-	-	-	-	-
Municipal Restructuring Funds	5,000,000	3,115,000	4,000,000	-	-	-	-	-
Final Surplus/(Deficit)	2,774,409	2,174,815	725,277	-	-	-	-	-
BEGINNING FUND BALANCE	2,181,149	1,371,132	3,575,670	4,300,947	4,600,947	8,549,486	9,891,823	10,130,316
SURPLUS/(DEFICIT)	2,774,409	2,174,815	725,277	-	-	-	-	-
FUND BALANCE ADJUSTMENT	(3,584,427)	29,724	-	300,000	3,948,539	1,342,337	238,493	387,261
ENDING FUND BALANCE	1,371,132	3,575,670	4,300,947	4,600,947	8,549,486	9,891,823	10,130,316	10,517,578
FUND BALANCE % OF TOTAL EXP.	0.86%	2.25%	2.61%	2.78%	5.30%	5.96%	5.96%	6.17%
FUND BALANCE - ORIGINAL MODEL	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568			
	137,051	1,922,114	1,595,738	10,175	(76,081)			

FIVE YEAR FINANCIAL PLAN - GENERAL FUND GRAND LIST PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
Assessment								
Net GL - Motor Vehicle	261,726,860	266,920,740	276,734,340	287,802,252	290,680,275	293,587,078	296,522,949	299,488,178
Growth Factor	0.85%	1.98%	3.68%	4.00%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	2,391,714,857	2,416,207,349	2,442,383,215	2,743,827,411	2,745,199,325	2,746,571,925	2,747,945,211	2,749,319,184
Growth Factor	0.04%	1.02%	1.08%	12.34%	0.050%	0.050%	0.050%	0.050%
Development Impact - Stiles School	-	-	-	-	-	500,000	2,000,000	2,000,000
Development Impact - Thompson School	-	-	-	-	-	500,000	2,000,000	2,000,000
Development Impact - Blake	-	-	-	-	-	500,000	2,000,000	2,000,000
Development Impact - Haven Project	-	-	-	-	(3,000,000)	1,000,000	10,000,000	10,000,000
Development Impact - Forest Manor	-	-	-	-	664,615	1,329,230	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	424,130	848,260	1,272,390	1,696,520
Development Impact -	-	-	-	-	-	-	-	-
Development Impact -	-	-	-	-	-	-	-	-
Real Estate/Personal Property Total	2,391,714,857	2,416,207,349	2,442,383,215	2,743,827,411	2,743,288,070	2,751,249,415	2,767,211,446	2,769,009,549
Total Net Grand List	2,653,441,717	2,683,128,089	2,719,117,555	3,031,629,663	3,033,968,345	3,044,836,493	3,063,734,395	3,068,497,727
Original Grand List Assumptions		2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784		

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
CURRENT PROPERTY TAX LEVY								
Current Property Tax Levy - MV	8,766,029	9,609,118	10,042,667	10,441,489	10,548,764	10,654,252	10,763,712	10,871,349
Current Property Tax Levy - R/E, PP	85,259,697	86,230,096	89,093,079	91,454,953	92,024,279	93,950,063	96,650,647	97,160,600
Subtotal	94,025,726	95,839,214	99,135,746	101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
NON CURRENT TAXES								
Motor Vehicle Supplement	1,435,859	1,487,146	1,228,510	1,261,000	1,449,212	1,449,212	1,449,212	1,449,212
Tax Levy - Prior Years	413,937	383,695	640,153	412,000	424,360	437,091	450,204	463,710
Tax Levy - Suspense	128,427	156,483	137,529	100,000	100,000	100,000	100,000	100,000
Subtotal	1,978,222	2,027,324	2,006,192	1,773,000	1,973,572	1,986,303	1,999,416	2,012,922
INTEREST & LIEN FEES								
Tax Interest - Current Year	498,784	513,635	326,569	476,100	495,530	495,530	495,530	495,530
Tax Interest - Prior Years	253,710	220,997	273,353	220,500	280,066	280,066	280,066	280,066
Tax Interest - Suspense	137,974	168,344	120,957	128,000	131,840	135,795	139,869	144,065
Subtotal	890,468	902,976	720,879	824,600	907,436	911,391	915,465	919,661
LICENSES & PERMITS								
Building Permits	1,367,973	970,344	1,140,826	1,210,017	1,118,133	1,167,889	1,177,000	1,165,884
Electrical Permits	203,904	155,646	71,385	189,324	140,173	134,964	156,369	145,274
Zoning Permits	147,778	103,778	89,873	126,641	107,831	109,196	115,702	112,019
Health Licenses	95,466	42,330	109,490	80,300	79,695	92,523	86,698	88,894
Plumbing & Heating Permits	79,881	97,035	34,369	95,168	76,279	69,291	81,048	76,295
Police & Protection Licenses	25,480	25,410	36,772	22,900	29,211	30,516	28,369	30,246
Animal Licenses	15,912	8,599	10,818	15,400	11,954	13,106	13,891	13,373
Excavation Permits	10,370	9,820	1,309	10,496	7,425	6,602	8,420	7,707
City Clerk Fees	5,860	5,726	5,076	6,200	5,837	5,875	6,150	6,133
Dog Pound Releases	2,032	(258)	137	300	61	171	183	142
Marriage Licenses	4,962	3,692	5,706	3,800	4,531	4,819	4,515	4,760
Sporting Licenses	271	21	14	250	98	124	162	132
Alcoholic Beverage License	1,520	1,134	640	600	815	706	728	772
Subtotal	1,961,408	1,423,277	1,506,415	1,761,396	1,582,043	1,635,782	1,679,235	1,651,631
FINES, FORFEITS & PENALTIES								
Parking Tags	223,175	191,372	284,837	220,932	243,999	262,419	254,573	266,347
Fines And Penalties	38,063	47,087	49,377	42,315	47,648	47,840	47,312	49,028
Bldg Code Violations	25,709	4,745	4,604	13,600	7,879	8,955	10,449	9,367
Subtotal	286,947	243,204	338,818	276,847	299,526	319,214	312,334	324,742

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
USE OF MONEY/PROPERTY								
Investment Income	381,638	348,190	50,000	50,000	33,885	73,370	86,794	89,178
Rent from City Facilities	21,876	24,920	97,847	17,700	49,163	57,649	43,579	52,637
Subtotal	403,514	373,110	147,847	67,700	83,048	131,019	130,373	141,815
FROM OTHER AGENCIES								
FEMA	-	29,739	-	-	-	-	-	-
Educational Cost Sharing	45,238,618	44,989,601	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
Health Services	66,528	67,266	73,068	60,000	60,000	60,000	60,000	60,000
Pilot-Colleges & Hospitals	5,527,988	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	4,000	2,000	-	-	-	-	-	-
Mashentucket Pequot Grant	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief - Total Disab	5,111	4,608	5,000	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	181,198
Prop Tax Relief - Veterans	130,003	130,803	138,561	127,400	127,400	127,400	127,400	127,400
New PILOT Funds	-	-	-	-	500,000	500,000	500,000	500,000
American Recovery Plan	-	-	-	1,575,000	-	-	-	-
Town Aid Road	616,005	617,268	619,574	617,268	617,268	617,268	617,268	617,268
Fed/State Miscellaneous Grants	122,462	121,258	137,847	122,000	122,000	122,000	122,000	122,000
Telephone Access Grant	93,832	77,191	95,000	95,000	91,736	96,729	97,323	98,121
SCCRWA-Pilot Grant	301,396	302,062	312,233	301,100	314,286	318,483	320,628	327,333
Subtotal	53,241,754	53,005,594	53,185,569	54,707,054	53,641,976	53,651,166	53,653,905	53,661,408
CHARGES - CURRENT SERVICES								
Record Legal Instrument Fees	732,096	718,683	926,288	1,150,000	1,200,000	1,200,000	1,200,000	1,200,000
Miscellaneous - Parks & Recreation	351,860	166,936	11,711	340,000	340,000	340,000	340,000	340,000
Miscellaneous - General Gov't	57,952	52,375	37,204	56,000	49,982	49,161	53,266	52,327
Miscellaneous - Public Works	38,854	33,795	1,841	37,900	24,512	21,418	27,943	24,624
Police Charges	10,186	18,436	6,852	13,500	12,929	11,094	12,508	12,177
All Other Public Works	14,540	2,469	18,060	3,000	7,843	9,634	6,826	8,101
Subtotal	1,205,512	992,695	1,001,956	1,600,400	1,635,266	1,631,307	1,640,543	1,637,229
OTHER REVENUES								
Fire Dept Share of ERS	762,240	766,392	864,558	901,774	943,532	953,757	966,155	989,571
Yale Contribution	437,317	444,561	444,796	445,000	422,651	422,651	422,651	422,651
Sale of Property	298,807	12,000	29,000	-	-	-	-	-

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
Miscellaneous Revenue	227,498	204,698	125,399	195,300	175,132	165,277	178,570	172,993
Pilot - Housing Authority	148,751	144,513	147,965	146,600	146,359	146,975	146,645	146,660
Parking Meter Revenue	82,227	73,618	29,784	62,000	56,788	51,010	58,297	57,026
Sewer Fee Collection Expenses	55,166	55,166	55,200	55,200	58,500	59,678	61,260	63,401
Quigley/Yale Parking	43,603	43,603	38,153	43,603	43,040	42,847	44,458	44,752
Insurance Reimbursement	43,912	32,252	26,400	26,400	29,201	28,154	28,756	29,565
Organic Recycling Compost	18,978	20,993	10,600	10,600	14,486	12,252	12,819	13,581
Subtotal	2,118,500	1,797,796	1,771,855	1,886,477	1,889,689	1,882,601	1,919,611	1,940,200
OTHER FIN. SOURCES								
Operating Transfers In	184,592	-	-	-	-	-	-	-
Residual Equity Transfers In	308,081	174,547	250,000	200,000	250,000	250,000	250,000	250,000
Transfer From Sewer Oper Fund	1,217,060	1,109,575	713,643	548,785	424,004	309,425	295,000	278,875
Subtotal	1,709,733	1,284,122	963,643	748,785	674,004	559,425	545,000	528,875
Grand Total	157,821,784	157,889,312	160,778,920	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
COVID Relief Funds	-	-	1,212,472	-	-	-	-	-
MARB Restructuring	5,000,000	3,115,000	4,000,000	-	-	-	-	-
	162,821,784	161,004,312	165,991,392	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
GENERAL GOVERNMENT								
City Council	87,994	183,870	211,201	88,492	89,887	90,851	91,058	92,112
Mayor's Office	293,690	308,156	320,844	331,810	338,263	340,144	341,656	346,361
Corporation Counsel	432,483	450,283	639,144	691,983	705,794	711,692	717,520	731,927
Labor Relations & Personnel	166,253	171,710	223,265	287,387	465,592	465,876	466,082	472,131
Communications - City	223,873	308,548	336,336	336,336	343,148	350,089	357,191	364,655
Town & City Clerk	307,112	320,374	287,020	303,702	309,788	311,637	313,508	318,568
Registrar Of Voters	144,858	121,169	144,605	146,652	148,754	150,724	151,014	152,328
Probate Court	7,167	8,344	8,520	8,800	8,978	9,160	9,346	9,541
Subtotal	1,663,430	1,872,453	2,170,936	2,195,162	2,410,204	2,430,173	2,447,375	2,487,621
PLANNING & DEVELOPMENT								
Planning & Development	403,535	344,424	339,720	452,341	410,388	412,456	414,520	422,851
Grants Administration	66,351	48,923	75,031	76,276	77,802	77,811	77,821	79,378
Building Department	431,212	391,988	420,809	598,336	610,265	610,807	611,270	623,425
Subtotal	901,098	785,335	835,560	1,126,953	1,098,454	1,101,074	1,103,610	1,125,654
FINANCE								
Treasurer	7,600	7,600	7,600	7,600	7,676	7,830	7,830	7,830
Finance/Comptroller	931,751	906,752	906,450	874,384	897,730	907,419	917,189	935,734
Purchasing	148,722	126,371	81,265	139,680	140,438	141,903	143,402	146,338
Info. & Tech. / Data Processing	593,814	472,345	539,686	539,232	555,236	571,355	588,232	609,570
Central Services	191,109	168,168	202,202	201,649	202,181	205,158	208,202	212,502
Tax Assessment	442,066	436,603	431,674	452,512	461,542	461,931	462,278	471,487
Board Of Assessment Appeals	3,179	3,473	5,080	3,600	3,667	3,741	3,804	3,871
Tax Collection	406,678	439,112	409,103	445,732	454,637	455,881	457,100	466,089
Subtotal	2,724,919	2,560,423	2,583,059	2,664,389	2,723,106	2,755,217	2,788,037	2,853,420
PUBLIC SAFETY								
Emergency Reporting System (ERS)	1,784,609	1,826,536	2,017,145	2,125,943	2,096,738	2,119,459	2,147,010	2,199,046
Public Safety Administration	1,136,181	1,058,752	910,425	954,579	973,256	987,657	1,001,200	1,020,645
Public Safety Operations	11,034,435	11,547,313	11,893,185	11,961,729	12,285,778	12,353,302	12,357,781	12,540,724
Public Safety Support	901,392	873,620	862,211	966,868	983,085	992,147	994,903	1,008,428
Animal Control	262,449	225,193	267,559	284,450	290,974	292,754	293,921	298,907
Emergency Management	9,000	14,974	24,198	14,198	14,363	14,651	14,698	14,748
Subtotal	15,128,065	15,546,388	15,974,723	16,307,767	16,644,193	16,759,971	16,809,513	17,082,497

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
PUBLIC WORKS								
Administration	466,757	466,821	545,045	555,182	566,191	571,870	577,350	588,814
Bureau Of Engineering	118,103	318,406	387,866	440,466	444,276	444,328	444,382	448,272
Central Garage	1,058,560	1,086,112	1,256,766	1,286,935	1,312,429	1,330,081	1,347,211	1,374,001
Compost Site	33,016	26,489	42,000	40,200	41,014	41,844	42,693	43,585
Disposal Of Solid Waste	3,162,344	3,473,988	3,294,684	3,535,724	3,607,330	3,680,302	3,754,961	3,833,425
Grounds & Building. Maintenance	1,257,354	1,045,762	1,285,941	1,302,814	1,328,525	1,346,204	1,363,156	1,390,051
Hwy & Park Maintenance	3,994,413	3,907,815	4,190,071	4,206,441	4,274,354	4,304,637	4,331,797	4,411,344
Subtotal	10,090,547	10,325,393	11,002,373	11,367,762	11,574,119	11,719,266	11,861,548	12,089,490
HUMAN RESOURCES								
Human Resources	254,433	292,125	258,813	479,098	488,029	490,229	492,161	501,253
Elderly Services	508,148	441,672	452,915	460,989	470,283	476,341	482,539	492,468
Parks & Recreation	869,607	759,741	920,007	980,889	995,102	1,008,375	1,010,725	1,019,851
Health Department	303,040	339,137	348,577	374,678	382,073	382,479	382,687	390,143
Subtotal	1,935,228	1,832,675	1,980,312	2,295,654	2,335,487	2,357,423	2,368,111	2,403,716
OTHER								
Library	1,546,000	1,421,000	1,221,000	1,521,544	1,471,544	1,471,544	1,471,544	1,471,544
City Insurance	906,371	759,221	829,133	800,977	817,199	833,729	850,643	868,418
Pensions & Hospitalizations	15,196,483	15,486,615	17,580,185	17,870,947	18,703,053	20,006,181	21,566,110	23,287,076
Med Com..Prog.	42,179	39,088	42,179	42,179	43,033	43,904	44,794	45,730
Debt Service	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
Contingency	459,393	545,230	2,953,301	1,488,367	4,685,981	2,132,053	1,090,536	1,306,751
Subtotal	37,077,037	36,749,982	40,758,730	39,624,593	38,153,778	39,507,855	41,787,776	41,399,587
CITY TOTAL	69,520,323	69,672,648	75,305,694	75,582,280	74,939,341	76,630,980	79,165,971	79,441,985
BOARD OF EDUCATION								
BOARD OF EDUCATION TOTAL	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
City Excluding Debt	50,593,712	51,173,821	56,556,549	57,381,702	58,557,834	60,268,200	62,163,330	64,634,656
Fund Balance Adjustment	-	-	616,212	300,000	3,948,539	1,342,337	238,493	387,261
Debt Service	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
Education	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
Total Expenditures	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
11000010 CITY COUNCIL									
11000010	51000	47,233	57,133	49,702	40,992	41,812	41,812	41,812	42,648
11000010	51010	2,542	6,250	5,000	5,000	5,050	5,151	5,151	5,151
11000010	51350	32,635	32,635	32,700	32,700	33,027	33,688	33,688	33,688
11000010	52250	2,502	10,800	5,905	3,000	3,061	3,123	3,186	3,253
11000010	52510	2,982	736	4,000	4,000	4,081	4,164	4,248	4,337
11000010	52770	100	1,096	2,500	2,500	2,551	2,602	2,655	2,710
11000010	54331	-	127	300	300	306	312	319	325
11000010	56009	-	75,000	100,000	-	-	-	-	-
11000010	56250	-	-	11,000	-	-	-	-	-
11000010	CITY COUNCIL	87,994	183,870	211,201	88,492	89,887	90,851	91,058	92,112
11050010 MAYOR									
11050010	51000	229,144	231,314	229,144	240,220	245,023	245,023	245,023	248,139
11050010	51300	8,533	14,202	20,000	20,000	20,200	20,604	20,604	20,604
11050010	52220	581	512	940	630	643	656	669	683
11050010	52320	175	175	200	200	204	208	212	217
11050010	52330	-	50	300	300	306	312	319	325
11050010	52350	-	-	1,500	1,500	1,530	1,561	1,593	1,626
11050010	52360	297	1,496	4,900	4,900	4,999	5,100	5,204	5,313
11050010	52370	18,500	18,600	18,700	18,900	19,283	19,673	20,072	20,491
11050010	52390	36,160	36,160	36,160	36,160	36,892	37,639	38,402	39,205
11050010	52397	-	5,269	7,000	7,000	7,142	7,286	7,434	7,589
11050010	53490	300	378	2,000	2,000	2,041	2,082	2,124	2,168
11050010	MAYOR'S OFFICE	293,690	308,156	320,844	331,810	338,263	340,144	341,656	346,361
11100010 CORPORATION COUNSEL									
11100010	51000	258,219	268,228	355,597	405,983	414,104	414,104	414,104	422,386
11100010	51300	-	3,840	10,047	10,000	10,100	10,302	10,302	10,302
11100010	52310	375	908	1,000	1,000	1,020	1,041	1,062	1,084
11100010	52430	143,350	137,049	200,000	200,000	204,050	208,178	212,401	216,840
11100010	52480	11,650	10,500	20,000	20,000	20,405	20,818	21,240	21,684
11100010	52490	7,034	14,537	37,000	37,000	37,749	38,513	39,294	40,115
11100010	53110	190	3,221	3,500	3,500	3,571	3,643	3,717	3,795
11100010	53140	11,664	12,000	12,000	12,000	12,243	12,491	12,744	13,010
11100010	CORPORATION COUNSEL	432,483	450,283	639,144	691,983	705,794	711,692	717,520	731,927
11150010 PERSONNEL DEPARTMENT									
11150010	51000	157,196	163,818	208,196	272,587	291,554	291,554	291,554	297,385
11150010	51500	3,770	-	4,882	4,000	4,040	4,121	4,121	4,121
11150010	52250	-	-	1,474	1,000	1,020	1,041	1,062	1,084
11150010	52330	-	-	-	1,000	-	-	-	-
11150010	52510	-	-	-	-	160,000	160,000	160,000	160,000
11150010	52830	5,287	7,892	8,230	8,300	8,468	8,639	8,815	8,999
11150010	PERSONNEL DEPARTMENT	166,253	171,710	223,265	287,387	465,592	465,876	466,082	472,131
11209910 TELEPHONE ADMINISTRATION									
11209910	52150	223,873	308,548	336,336	336,336	343,148	350,089	357,191	364,655
11209910	TELEPHONE ADMINISTRATION	223,873	308,548	336,336	336,336	343,148	350,089	357,191	364,655
11250010 CITY CLERK									
11250010	51000	241,902	219,180	210,256	214,102	218,384	218,384	218,384	221,478
11250010	51500	88	623	(555)	1,000	1,010	1,030	1,030	1,030
11250010	51800	-	26,490	-	-	-	-	-	-
11250010	52250	-	-	1,500	1,500	1,530	1,561	1,593	1,626
11250010	52290	12,585	11,116	15,000	15,000	15,304	15,613	15,930	16,263
11250010	52310	635	240	900	900	918	937	956	976
11250010	52330	120	-	500	500	510	520	531	542
11250010	52480	1,960	3,587	11,000	4,000	4,081	4,164	4,248	4,337
11250010	52520	357	270	400	400	408	416	425	434
11250010	52750	1,727	307	1,100	1,200	1,224	1,249	1,274	1,301
11250010	52770	47,653	58,476	46,819	65,000	66,316	67,658	69,030	70,473
11250010	53590	85	85	100	100	102	104	106	108
11250010	CITY CLERK	307,112	320,374	287,020	303,702	309,788	311,637	313,508	318,568
11300010 REGISTRAR OF VOTERS									
11300010	51000	49,770	46,443	48,173	49,400	50,388	50,388	50,388	51,396
11300010	51020	10,000	9,640	10,000	10,000	10,100	10,302	10,302	10,302
11300010	51350	28,000	27,135	28,000	28,000	28,280	28,846	28,846	28,846
11300010	51400	42,366	18,575	43,000	43,000	43,430	44,299	44,299	44,299
11300010	51500	2,394	3,950	2,331	2,500	2,525	2,576	2,576	2,576
11300010	52310	1,102	592	1,200	1,200	1,224	1,249	1,274	1,301
11300010	52330	2,195	480	2,000	2,000	2,041	2,082	2,124	2,168
11300010	52580	5,200	10,400	5,200	5,850	5,968	6,089	6,213	6,343
11300010	53130	493	18	702	702	716	731	746	761
11300010	55600	3,339	3,936	4,000	4,000	4,081	4,164	4,248	4,337
11300010	REGISTRAR OF VOTERS	144,858	121,169	144,605	146,652	148,754	150,724	151,014	152,328

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
11650010 PROBATE COURT									
11650010 52640	OFFICE EQUIP. RENTAL	2,186	2,099	3,000	3,500	3,571	3,643	3,717	3,795
11650010 53110	OFFICE SUPPLIES	3,689	5,010	4,000	3,300	3,367	3,435	3,505	3,578
11650010 55190	OTHER EQUIP.	1,293	1,234	1,520	2,000	2,041	2,082	2,124	2,168
11650010	PROBATE COURT	7,167	8,344	8,520	8,800	8,978	9,160	9,346	9,541
11900010 PLANNING & DEVEL. ADMINISTRATION									
11900010 51000	REGULAR WAGES	340,266	299,656	248,637	302,091	308,133	308,133	308,133	314,295
11900010 51500	OVERTIME	1,403	918	1,283	2,500	2,525	2,576	2,576	2,576
11900010 52210	PRINTING	-	16	1,000	1,000	1,020	1,041	1,062	1,084
11900010 52250	ADVERTISING	31,487	26,766	35,000	45,000	45,911	46,840	47,790	48,789
11900010 52280	MAP PRINTING	10	-	300	300	306	312	319	325
11900010 52310	CONVENTIONS & DUES	2,472	334	1,200	1,200	1,224	1,249	1,274	1,301
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	-	1,500	-	50,000	-	-	-	-
11900010 52395	REGIONAL GROWTH PARTNERSHIP	-	-	4,500	3,000	3,061	3,123	3,186	3,253
11900010 52425	ARCHIVING SERVICES	-	5,986	5,000	5,000	5,101	5,204	5,310	5,421
11900010 52475	PUBLIC HEARING SECRETARY	5,000	4,028	6,550	6,300	6,428	6,558	6,691	6,830
11900010 52520	EQUIPMENT REPAIR	-	152	450	450	459	468	478	488
11900010 53460	CLOTHING & UNIFORMS	-	120	300	-	-	-	-	-
11900010 56400	PROP. MANGMT.	10,441	4,949	20,500	20,500	20,915	21,338	21,771	22,226
11900010	PLANNING & DEVEL. ADMINISTRATION	403,535	344,424	339,720	452,341	410,388	412,456	414,520	422,851
11900012 GRANTS ADMINISTRATION									
11900012 51000	REGULAR WAGES	66,265	48,773	74,581	75,826	77,343	77,343	77,343	78,890
11900012 53420	GRANT DEVELOPMENT EXP.	86	150	450	450	459	468	478	488
11900012	GRANTS ADMINISTRATION	66,351	48,923	75,031	76,276	77,802	77,811	77,821	79,378
11900013 BUILDING DEPARTMENT									
11900013 51000	REGULAR WAGES	421,226	372,119	395,009	571,936	583,376	583,376	583,376	595,045
11900013 51500	OVERTIME	4,332	2,910	4,800	4,500	4,545	4,636	4,636	4,636
11900013 52310	CONV & DUE	3,042	2,720	3,100	4,000	4,081	4,164	4,248	4,337
11900013 52360	BUSNSS EXP	1,845	52	2,000	2,000	2,041	2,082	2,124	2,168
11900013 52425	ARCHIVING SERVICES	-	5,077	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	-	145	500	500	510	520	531	542
11900013 52590	DEMO BLDGS	768	8,798	9,000	9,000	9,182	9,368	9,558	9,758
11900013 55190	OTHER OFFICE EQUIPMENT	-	167	500	500	510	520	531	542
11900013	BUILDING DEPARTMENT	431,212	391,988	420,809	598,336	610,265	610,807	611,270	623,425
12000010 TREASURER									
12000010 51350	PART TIME ELECTED	7,600	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12000010	TREASURER	7,600	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12100010 COMPTROLLER									
12100010 51000	REGULAR WAGES	607,666	638,694	602,598	618,084	636,260	640,660	645,060	657,962
12100010 51500	OVERTIME	5,944	1,579	14,404	2,000	2,020	2,060	2,060	2,060
12100010 52310	CONVENTIONS & DUES	160	-	200	200	204	208	212	217
12100010 52420	FINANCIAL SERVICES	300,806	195,807	217,648	232,500	237,209	242,007	246,916	252,076
12100010 52570	OTHER REPAIRS & MAINT/UPGRD	17,175	12,084	21,600	21,600	22,037	22,483	22,939	23,419
12100010 56210	CONSULTANT	-	58,587	50,000	-	-	-	-	-
12100010	COMPTROLLER	931,751	906,752	906,450	874,384	897,730	907,419	917,189	935,734
12100020 PURCHASING / RISK MGT. DEPT.									
12100020 51000	REGULAR WAGES	79,362	60,133	11,265	68,680	68,000	68,000	68,000	69,360
12100020 52250	ADVERTISING	10,456	7,516	10,000	10,000	10,203	10,409	10,620	10,842
12100020 53110	OFFICE SUPPLIES / CITY	33,698	39,929	40,000	39,000	39,790	40,595	41,418	42,284
12100020 53115	OFFICE SUPPLIES / POLICE DEPT.	25,205	18,792	20,000	22,000	22,446	22,900	23,364	23,852
12100020	PURCHASING / RISK MGT. DEPT.	148,722	126,371	81,265	139,680	140,438	141,903	143,402	146,338
12200022 INFO. & TEC. D/P DEPARTMENT									
12200022 51000	REGULAR WAGES	156,164	164,488	94,672	177,220	180,765	180,765	180,765	184,380
12200022 51500	OVERTIME	10,056	4,873	4,800	-	-	-	-	-
12200022 52330	TRAINING	-	-	1,000	1,000	1,020	1,041	1,062	1,084
12200022 52460	OUTSIDE DATA PROC.	7,581	2,800	80,000	10,000	7,200	7,346	7,495	7,651
12200022 52510	MAINTENANCE SERVICE AGREEMENT	277,058	246,593	282,489	273,312	286,978	301,326	316,393	332,212
12200022 52570	OTHER REPAIR & MAINT.	124,482	31,036	48,900	49,000	49,992	51,004	52,038	53,126
12200022 52660	SOFTWARE LICENSES	5,245	3,505	5,125	6,000	6,122	6,245	6,372	6,505
12200022 53120	DATA PROC. SUPPLIES	3,974	4,439	4,700	4,700	4,795	4,892	4,991	5,096
12200022 55170	COMPUTERS	9,253	14,611	18,000	18,000	18,365	18,736	19,116	19,516
12200022	INFO. & TEC. D/P DEPARTMENT	593,814	472,345	539,686	539,232	555,236	571,355	588,232	609,570

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
12200023 CENTRAL SERVICES										
12200023	51000	REGULAR WAGES	56,383	57,258	57,639	57,389	55,000	55,000	55,000	56,100
12200023	51500	OVERTIME	31	-	203	80	81	82	82	82
12200023	52010	POSTAGE	62,212	25,237	52,000	52,000	53,053	54,126	55,224	56,378
12200023	52570	OTHER REPAIRS & MAINT.	3,997	2,154	2,100	2,100	2,143	2,186	2,230	2,277
12200023	52670	COPIER RENTAL	45,345	41,530	46,000	45,880	46,809	47,756	48,725	49,743
12200023	53490	OTHER SUPPLIES	8,054	10,800	10,000	10,000	10,203	10,409	10,620	10,842
12200023	53495	COFFEE & WATER	3,202	5,223	4,400	4,400	4,489	4,580	4,673	4,770
12200023	55190	OTHER EQUIPMENT	10,637	24,236	28,000	28,000	28,567	29,145	29,736	30,358
12200023	55640	SAFTY EQIP.	1,248	1,732	1,860	1,800	1,836	1,874	1,912	1,952
12200023		CENTRAL SERVICES	191,109	168,168	202,202	201,649	202,181	205,158	208,202	212,502
12300010 TAX ASSESSMENT										
12300010	51000	REGULAR WAGES	422,312	423,813	410,885	433,593	442,265	442,265	442,265	451,110
12300010	51500	OVERTIME	2,910	2,557	5,070	2,500	2,525	2,576	2,576	2,576
12300010	52210	PRINTING	2,122	8,310	5,429	5,429	5,539	5,651	5,766	5,886
12300010	52250	ADVERTISING	450	620	775	775	791	807	823	840
12300010	52280	MAP PRINTING	10,000	500	5,000	5,000	5,101	5,204	5,310	5,421
12300010	52310	CONVENTIONS & DUES	255	537	565	565	576	588	600	613
12300010	52330	TRAINING & EDUCATION	3,607	74	3,300	4,000	4,081	4,164	4,248	4,337
12300010	52480	OTHER PROF. SERVICES	410	191	650	650	663	677	690	705
12300010		TAX ASSESSMENT	442,066	436,603	431,674	452,512	461,542	461,931	462,278	471,487
12300025 BOARD OF ASSESSMENT APPEALS										
12300025	51500	OVERTIME	179	473	2,080	600	606	618	618	618
12300025	52760	STIPENDS	3,000	3,000	3,000	3,000	3,061	3,123	3,186	3,253
12300025		BOARD OF ASSESSMENT APPEALS	3,179	3,473	5,080	3,600	3,667	3,741	3,804	3,871
12400010 TAX COLLECTOR										
12400010	51000	REGULAR WAGES	364,600	368,114	353,056	385,408	393,117	393,117	393,117	400,824
12400010	51500	OVERTIME	1,521	1,548	2,800	2,575	2,601	2,653	2,653	2,653
12400010	52020	PROSS. & MAIL TAX BILLS	31,825	57,148	37,174	40,406	41,224	42,058	42,911	43,808
12400010	52210	PRINTING/BINDINGS	5,320	9,422	12,745	13,816	14,095	14,380	14,672	14,979
12400010	52250	ADVERTISING	1,873	2,428	1,873	2,600	2,653	2,706	2,761	2,819
12400010	52310	CONVENTIONS & DUES	452	-	350	308	314	321	327	334
12400010	52330	TRAINING & EDUCATION	937	-	350	350	357	364	372	379
12400010	52520	EQUIPMENT REPAIR	-	452	400	220	224	229	234	239
12400010	54260	BAD CHECKS	150	-	50	50	51	52	53	54
12400010	55190	OTHER EQUIP.	-	-	155	-	-	-	-	-
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	-	-	150	-	-	-	-	-
12400010		TAX COLLECTOR	406,678	439,112	409,103	445,732	454,637	455,881	457,100	466,089
13000010 EMERGENCY REPORTING SYSTEM										
13000010	51000	REGULAR WAGES	1,221,916	1,278,062	1,247,666	1,298,523	1,327,366	1,327,366	1,327,366	1,347,515
13000010	51400	TEMPORARY PAYROLL	-	-	-	5,850	-	-	-	-
13000010	51700	LONGEVITY PMT.	5,830	5,880	6,030	6,030	6,090	6,212	6,212	6,212
13000010	51800	SEPARATION PAY	-	-	-	29,557	-	-	-	-
13000010	52150	TELEPHONE EXP.	23,400	21,961	23,400	23,400	23,874	24,357	24,851	25,370
13000010	52510	MAINTENANCE SERVICE AGREEMENT	66,156	38,782	261,267	248,301	253,330	258,454	263,697	269,207
13000010	53110	OFFICE SUPPLIES	1,768	280	4,000	6,070	6,193	6,318	6,446	6,581
13000010	54110	HEALTH INSURANCE PREM.	286,849	271,478	272,304	299,150	285,500	301,804	322,931	345,536
13000010	54130	FICA - E.R.S. SHARE	91,523	98,103	96,900	99,029	82,674	82,682	82,682	83,931
13000010	54140	401K - CITY	76,806	83,607	81,278	83,533	84,674	84,682	84,682	85,962
13000010	55180	SOFTWARE	5,146	2,769	7,000	13,400	13,671	13,948	14,231	14,528
13000010	55190	OTHER EQUIPMENT	5,215	25,614	17,300	13,100	13,365	13,636	13,912	14,203
13000010		EMERGENCY REPORTING SYSTEM	1,784,609	1,826,536	2,017,145	2,125,943	2,096,738	2,119,459	2,147,010	2,199,046
13100010 POLICE DEPT. ADMIN.										
13100010	51000	REGULAR WAGES	170,327	254,378	249,515	255,539	260,650	260,650	260,650	265,863
13100010	51530	VACATION BUY BACK	26,873	22,008	26,700	27,200	27,472	28,021	28,021	28,021
13100010	51700	LONGEVITY PMT.	30,951	28,584	29,600	30,500	30,805	31,421	31,421	31,421
13100010	51800	TERMINAL PAY	90,189	-	-	-	-	-	-	-
13100010	51801	GAS HEAT	93,213	-	-	-	-	-	-	-
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	45,081	27,043	40,000	40,000	40,810	41,636	42,480	43,368
13100010	52150	TELEPHONE	162,121	168,543	160,000	160,000	163,240	166,543	169,921	173,472
13100010	52220	OUTSIDE PRINTING SERV.	1,973	2,628	2,200	2,200	2,245	2,290	2,336	2,385
13100010	52255	RECRUITMENT	6,644	5,491	8,000	8,000	8,162	8,327	8,496	8,674
13100010	52260	OTHER PRINTG. SERV.	114	101	300	300	306	312	319	325
13100010	52310	CONVENTIONS & DUES	2,295	3,073	1,900	1,900	1,938	1,978	2,018	2,060
13100010	52450	MEDICAL SERVICES	18,901	18,049	15,400	15,400	15,712	16,030	16,355	16,697
13100010	52570	OTHER REPAIRS	624	106,792	-	-	-	-	-	-
13100010	52630	VEHICLE RENTAL	13,392	12,470	15,185	12,000	12,243	12,491	12,744	13,010
13100010	52640	OFFICE EQUIP RENTAL	44,882	58,477	40,000	45,000	45,911	46,840	47,790	48,789
13100010	52650	OTHER RENT	14,662	20,927	14,369	16,500	16,834	17,175	17,523	17,889
13100010	52660	SOFTWARE LICENSES	-	-	10,140	10,140	10,345	10,555	10,769	10,994
13100010	52730	BOARD PRISONER	466	3,212	2,600	2,600	2,653	2,706	2,761	2,819

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
13100010	52770 OTHER CONTRACTUAL SERV.	175,278	127,479	100,000	125,000	127,532	130,111	132,751	135,525
13100010	52780 UNIFORM ALLOW.ADMIN.	4,526	2,360	3,128	3,500	3,571	3,643	3,717	3,795
13100010	52820 PSYCH TESTING	8,180	5,630	5,900	6,000	6,122	6,245	6,372	6,505
13100010	52830 OTHER EXAMINATIONS	8,594	1,980	7,000	7,000	7,142	7,286	7,434	7,589
13100010	53130 OTHER SUPPLIES/CRIME PREV.	7,546	14,202	13,188	13,000	13,263	13,532	13,806	14,095
13100010	53210 AUTO FUEL & FLUIDS	157,972	146,748	125,000	130,000	132,633	135,316	138,061	140,946
13100010	54320 PYMNTS-OUTSIDE AGENCIES	23,050	17,228	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	7,500	7,652	7,807	7,965	8,131
13100010	56180 EDUCATIONAL REIMB.	24,513	9,347	23,300	23,300	23,772	24,253	24,745	25,262
13100010	POLICE DEPT. ADMIN.	1,136,181	1,058,752	910,425	954,579	973,256	987,657	1,001,200	1,020,645
13100030 POLICE DEPT. OPERATIONS									
13100030	51000 REGULAR WAGES	7,716,063	8,135,075	8,213,267	8,623,529	8,912,021	8,912,021	8,912,021	9,090,257
13100030	51270 EXTRA EARNINGS	363	600	23	-	-	-	-	-
13100030	51500 OVERTIME	253,925	299,040	381,505	285,000	287,850	293,607	293,607	293,607
13100030	51520 P.D. MANPOWER O/T	1,219,831	1,303,290	1,305,880	1,100,000	1,111,000	1,133,220	1,133,220	1,133,220
13100030	51530 VACATION BUY BACK	358,664	372,010	428,095	406,100	410,161	418,364	418,364	418,364
13100030	51540 INTERCITY SPECIAL DUTY	179,376	151,004	256,966	200,000	202,000	206,040	206,040	206,040
13100030	51610 SHIFT DIFFERENTIAL UNIFORM P.D.	106,769	119,089	123,755	115,000	116,150	118,473	118,473	118,473
13100030	51700 LONGEVITY	626,541	622,284	623,889	520,000	525,200	535,704	535,704	535,704
13100030	51800 SEPARATION PAY	227,958	151,160	148,772	250,000	252,500	257,550	257,550	257,550
13100030	51801 WORKER'S COMP.	160,774	150,668	215,207	250,000	252,500	257,550	257,550	257,550
13100030	52360 BUSINESS EXPENSE	13,145	8,210	7,100	7,100	7,244	7,390	7,540	7,698
13100030	52780 UNIFORM ALLOW. - FULL TIME	167,170	198,982	163,727	180,000	183,645	187,360	191,161	195,156
13100030	53520 BALLISTIC VEST REPLACE.	3,855	35,901	25,000	25,000	25,506	26,022	26,550	27,105
13100030	POLICE DEPT. OPERATIONS	11,034,435	11,547,313	11,893,185	11,961,729	12,285,778	12,353,302	12,357,781	12,540,724
13100031 POLICE DEPT. SUPPORT									
13100031	51000 REGULAR WAGES	480,236	478,063	470,359	521,068	531,489	531,489	531,489	542,118
13100031	51300 P/T WAGES CROSS. GRDS.	226,925	165,519	181,014	230,300	232,603	237,255	237,255	237,255
13100031	51510 P.D. TRAINING O/T	85,626	83,769	92,391	85,000	85,850	87,567	87,567	87,567
13100031	52330 TRAINING & EDUCATION	39,933	54,118	25,000	35,000	35,709	36,431	37,170	37,947
13100031	52350 TRAVEL EXPENSE	5,965	3,150	6,000	6,000	6,122	6,245	6,372	6,505
13100031	52480 OTHER PROF. SERVICES	9,994	23,449	9,400	15,000	15,304	15,613	15,930	16,263
13100031	52570 OTHER REPAIRS & MAINT.	22,886	27,224	39,546	30,000	30,608	31,227	31,860	32,526
13100031	52790 UNIFORM ALLOW. - PART TIME	-	2,035	3,000	3,000	3,061	3,123	3,186	3,253
13100031	53260 TRAFFIC SUPPLIES	13,016	9,631	11,000	12,000	12,243	12,491	12,744	13,010
13100031	53450 LAB. SUPPLIES	4,223	4,466	4,500	4,500	4,591	4,684	4,779	4,879
13100031	53510 FIREARM SUPPLIES	9,210	22,194	20,000	25,000	25,506	26,022	26,550	27,105
13100031	POLICE DEPT. SUPPORT	901,392	873,620	862,211	966,868	983,085	992,147	994,903	1,008,428
13202010 ANIMAL CONTROL									
13202010	51000 REGULAR WAGES	175,282	148,130	167,517	183,508	188,096	188,096	188,096	191,856
13202010	51300 PART TIME WAGES	20,878	20,198	22,000	22,000	22,220	22,664	22,664	22,664
13202010	51500 OVERTIME	14,382	13,969	11,600	14,000	14,500	14,500	14,500	14,500
13202010	51530 VAC.BUY BACK	5,065	3,468	3,200	3,400	3,434	3,503	3,503	3,503
13202010	51700 LONGEVITY	4,717	5,742	8,000	6,300	6,363	6,490	6,490	6,490
13202010	52110 ELECTRICITY	1,533	7,683	14,000	14,000	14,284	14,572	14,868	15,179
13202010	52250 ADVERTISING	714	80	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	14,268	22,000	22,000	22,446	22,900	23,364	23,852
13202010	52780 UNIFORMS- F/T & PT	5,967	6,597	10,182	10,182	10,388	10,598	10,813	11,039
13202010	53485 DOG FOOD	504	683	2,000	2,000	2,041	2,082	2,124	2,168
13202010	55370 OTHER EQUIPMENT	3,814	4,375	5,000	5,000	5,101	5,204	5,310	5,421
13202010	ANIMAL CONTROL	262,449	225,193	267,559	284,450	290,974	292,754	293,921	298,907
13300010 EMERGENCY MANAGEMENT									
13300010	51300 PART TIME WAGES	9,000	14,974	11,948	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	54370 LOCAL EMERGENCY PLANNING COMM.	-	-	10,000	-	-	-	-	-
13300010	EMERGENCY MANAGEMENT	9,000	14,974	24,198	14,198	14,363	14,651	14,698	14,748
14000010 PUBLIC WORKS ADMINISTRATION									
14000010	51000 REGULAR WAGES	268,129	265,715	266,580	279,682	285,276	285,276	285,276	290,981
14000010	51500 OVERTIME	-	7,877	8,967	4,000	4,040	4,121	4,121	4,121
14000010	51300 P/T WAGES	10,999	9,999	9,999	12,000	12,120	12,362	12,362	12,362
14000010	52680 TOWN ROAD AID	178,579	173,955	249,000	249,000	254,043	259,182	264,440	269,965
14000010	53460 CLOTHING & UNIFORMS	9,050	9,275	10,500	10,500	10,713	10,929	11,151	11,384
14000010	PUBLIC WORKS ADMINISTRATION	466,757	466,821	545,045	555,182	566,191	571,870	577,350	588,814
14100010 ENGINEERING									
14100010	51000 REGULAR WAGES	115,956	116,785	135,316	187,916	191,674	191,674	191,674	195,507
14100010	52310 CONVENTIONS & DUES	1,709	-	1,500	1,500	1,530	1,561	1,593	1,626
14100010	52335 PROF. LICENSE FEE	438	662	1,050	1,050	1,071	1,093	1,115	1,138

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----					
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
14100010 56110 MS4 MANDATES	-	200,960	250,000	250,000	250,000	250,000	250,000	250,000
14100010 ENGINEERING	118,103	318,406	387,866	440,466	444,276	444,328	444,382	448,272
14404072 VEHICLE MAINTENANCE								
14404072 51000 REGULAR WAGES	424,992	432,967	385,938	430,685	439,299	439,299	439,299	448,086
14404072 51500 OVERTIME	35,272	56,784	150,791	45,000	45,450	46,359	46,359	46,359
14404072 52100 GAS HEATING	60,776	33,344	25,000	29,300	29,893	30,498	31,117	31,767
14404072 52110 ELECTRICITY	-	5,778	25,000	24,200	24,690	25,190	25,701	26,238
14404072 52130 WATER	-	1,366	3,200	3,900	3,979	4,059	4,142	4,228
14404072 52310 CONFERENCES/SHOWS	195	499	300	500	510	520	531	542
14404072 52320 TRAINING/DUES/SUBSC	3,577	3,578	4,878	3,700	3,775	3,851	3,929	4,012
14404072 52540 MOTOR VEHICLE MAINT.	60,719	51,738	64,700	70,000	71,418	72,862	74,340	75,894
14404072 52545 SPL. EQUIP. REPAIR	17,510	55,290	24,500	30,000	30,608	31,227	31,860	32,526
14404072 52550 GROUNDS MAINT.	3,000	5,062	6,500	7,000	7,142	7,286	7,434	7,589
14404072 52575 EMISSIONS TESTING	-	-	1,000	800	816	833	850	867
14404072 52585 TIRE REPAIR & SERV.	7,751	9,370	8,600	10,000	10,203	10,409	10,620	10,842
14404072 52630 VEHICLE RENTAL	-	2,756	1,700	2,000	2,041	2,082	2,124	2,168
14404072 52650 OTHER RENT	1,304	1,779	2,000	2,500	2,551	2,602	2,655	2,710
14404072 52740 SECURITY SYSTEM	2,292	-	2,300	2,500	2,551	2,602	2,655	2,710
14404072 52940 HAZARDOUS WASTE DISPOSAL	560	1,726	3,833	2,000	2,041	2,082	2,124	2,168
14404072 53210 AUTO FUEL & FLUIDS	163,426	138,553	280,000	325,000	331,582	338,289	345,152	352,364
14404072 53220 MOTOR VEHICLE PARTS	199,371	197,273	187,400	207,000	211,192	215,464	219,835	224,429
14404072 53240 TIRES, TUBES & BATTERIES	48,021	44,623	43,300	50,000	51,013	52,045	53,100	54,210
14404072 53250 TOOLS & MISC EQUIPMENT	5,948	9,960	7,827	8,500	8,672	8,848	9,027	9,216
14404072 53430 JANTRL. SUPL.	271	911	200	350	357	364	372	379
14404072 53445 SAFETY SUPPLIES	484	1,853	1,200	1,500	1,530	1,561	1,593	1,626
14404072 53530 SNOW REMOV. EQUIPMENT	16,239	21,216	19,600	22,000	22,446	22,900	23,364	23,852
14404072 53560 BROOMS & SWEEPERS	6,852	9,684	7,000	8,500	8,672	8,848	9,027	9,216
14404072 VEHICLE MAINTENANCE	1,058,560	1,086,112	1,256,766	1,286,935	1,312,429	1,330,081	1,347,211	1,374,001
14505071 COMPOST SITE								
14505071 52740 SECURITY SYSTEM	819	-	2,000	2,200	2,245	2,290	2,336	2,385
14505071 52930 COMPOST SITE	800	-	8,000	8,000	8,162	8,327	8,496	8,674
14505071 52940 HAZARDOUS WASTE PICKUP	31,397	26,489	32,000	30,000	30,608	31,227	31,860	32,526
14505071 COMPOST SITE	33,016	26,489	42,000	40,200	41,014	41,844	42,693	43,585
14509971 SOLID WASTE								
14509971 52900 CONDOS TRASH PICKUP	251,914	252,142	230,046	257,252	262,462	267,771	273,203	278,912
14509971 52910 TRASH PICKUP	1,333,042	1,444,041	1,386,308	1,410,010	1,438,566	1,467,666	1,497,439	1,528,730
14509971 52915 TRASH PICKUP - CITY BUILD.	104,733	92,860	101,505	101,500	103,556	105,650	107,794	110,046
14509971 52920 TIPPING FEES DISPOSAL	1,074,586	1,152,629	1,075,000	1,210,862	1,235,385	1,260,375	1,285,943	1,312,814
14509971 52941 HAZARDOUS WASTE - CITY	1,490	4,224	2,500	2,500	2,551	2,602	2,655	2,710
14509971 52950 RECYCLING PICKUP	382,244	498,500	479,325	533,600	544,407	555,419	566,686	578,528
14509971 52955 PORTABLE RESTROOMS	14,336	29,591	20,000	20,000	20,405	20,818	21,240	21,684
14509971 SOLID WASTE	3,162,344	3,473,988	3,294,684	3,535,724	3,607,330	3,680,302	3,754,961	3,833,425
14606074 GROUNDS MAINTENANCE								
14606074 52510 MAINTENANCE SERVICE AGREEMENT	1,293	3,279	1,200	3,500	3,571	3,643	3,717	3,795
14606074 52580 EQUIP. MAINTENANCE	635	1,006	1,000	1,500	1,530	1,561	1,593	1,626
14606074 53265 STREET MARKING PAINT	4,898	5,708	4,500	5,000	5,101	5,204	5,310	5,421
14606074 53490 OTHER OPER. SUPPLIES	2,974	6,253	5,000	5,000	5,101	5,204	5,310	5,421
14606074 53555 LIGHT POLE	9,225	2,227	11,557	15,000	15,304	15,613	15,930	16,263
14606074 GROUNDS MAINTENANCE	19,024	18,472	23,257	30,000	30,608	31,227	31,860	32,526
14606075 BUILDING MAINTENANCE								
14606075 51000 REGULAR WAGES	408,980	419,942	416,163	445,014	453,916	453,916	453,916	462,996
14606075 51500 OVERTIME	43,302	60,134	99,660	55,000	55,550	56,661	56,661	56,661
14606075 52100 GAS HEATING	569,709	88,220	100,000	100,000	102,025	104,089	106,201	108,420
14606075 52110 ELECTRICITY	13,232	141,832	420,000	440,000	448,911	457,992	467,283	477,047
14606075 52130 WATER	-	10,105	20,000	25,000	25,506	26,022	26,550	27,105
14606075 52500 HVAC MAINTENANCE	70,587	80,341	70,000	70,000	71,418	72,862	74,340	75,894
14606075 52510 MAINTENANCE SERVICE AGREEMENT	58,216	71,435	56,800	57,000	58,154	59,331	60,534	61,799
14606075 52530 BLDG. MAINTENANCE	48,088	125,269	42,000	45,000	45,911	46,840	47,790	48,789
14606075 52740 SECURITY SYSTEM	8,992	15,884	10,712	10,800	11,019	11,242	11,470	11,709
14606075 53430 JANITORIAL SUPPLIES	15,960	11,806	24,733	22,000	22,446	22,900	23,364	23,852
14606075 53445 SAFETY SUPPLIES	852	876	905	1,000	1,020	1,041	1,062	1,084
14606075 53490 OTHER OPER. SUPPLIES	412	1,447	420	800	816	833	850	867
14606075 53495 COFFEE & WATER	-	-	1,291	1,200	1,224	1,249	1,274	1,301
14606075 BUILDING MAINTENANCE	1,238,330	1,027,290	1,262,684	1,272,814	1,297,917	1,314,977	1,331,295	1,357,525
14704010 HIGHWAYS & PARKS ADMIN								
14704010 51000 REGULAR WAGES	2,265,776	2,374,512	2,312,768	2,500,197	2,550,211	2,550,211	2,550,211	2,601,214
14704010 51400 TEMPORARY PAYROLL	29,274	63,746	115,000	110,000	111,100	113,322	113,322	113,322
14704010 51500 OVERTIME	226,373	241,107	380,106	235,000	225,000	225,000	225,000	225,000
14704010 51550 STORM EXPENSE	65	81	75,000	75,000	75,750	77,265	77,265	77,265
14704010 52160 STREET LIGHTING	935,461	672,776	750,000	760,000	775,392	791,077	807,125	823,990
14704010 52550 GROUNDS MAINT. BIKE PATH	11,152	41,863	11,241	25,000	25,506	26,022	26,550	27,105
14704010 52610 RENTAL OF LAND	596	942	546	550	561	572	584	596

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
14704010 53380	MISC. CONSTR. SUPPL. HWY.& PRK.	60,908	60,343	53,593	57,000	58,154	59,331	60,534	61,799
14704010	HIGHWAYS & PARKS ADMIN	3,529,604	3,455,370	3,698,254	3,762,747	3,821,675	3,842,800	3,860,591	3,930,292
14706010 HIGHWAYS & PARKS									
14706010 52210	PRINTING	60	249	234	234	239	244	249	254
14706010 53445	SAFETY SUPPLIES	3,385	8,577	3,624	3,624	3,697	3,772	3,849	3,929
14706010	HIGHWAYS & PARKS	3,445	8,826	3,858	3,858	3,936	4,016	4,097	4,183
14706076 PARKS MAINTENANCE									
14706076 52110	ELECTRICITY/TRAFFIC LGTS.	100,311	86,664	100,136	100,136	102,164	104,231	106,345	108,567
14706076 52130	WATER	25,099	16,454	25,000	25,000	25,506	26,022	26,550	27,105
14706076 52530	BLDG MAINTENANCE	7,205	10,763	5,926	6,500	6,632	6,766	6,903	7,047
14706076 52550	GROUNDS MAINT.PRKS.& FIELDS	66,021	53,192	60,000	63,000	64,276	65,576	66,906	68,304
14706076 52740	SECURITY SYSTEM	2,337	265	2,713	2,700	2,755	2,810	2,867	2,927
14706076	PARKS MAINTENANCE	202,209	167,339	193,775	197,336	201,332	205,405	209,572	213,951
14706077 OUTSIDE CONTRACTORS									
14706077 52570	OTHER REPAIRS / MAINT.	27,447	24,005	25,000	25,000	25,506	26,022	26,550	27,105
14706077 53380	MISC.CONSTR SUPPLIES	25,512	18,674	15,000	15,000	15,304	15,613	15,930	16,263
14706077 54095	STORM/ EMER. LOSSES	14,875	12,808	66,683	15,000	15,304	15,613	15,930	16,263
14706077	OUTSIDE CONTRACTORS	67,834	55,487	106,683	55,000	56,114	57,249	58,410	59,631
14706078 TREE DEPT.									
14706078 52555	TREE MAINTENANCE	185,703	220,794	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	220,794	187,500	187,500	191,297	195,167	199,126	203,287
15000010 HUMAN RESOURCES									
15000010 51000	REGULAR WAGES	233,049	255,321	180,301	346,198	353,122	353,122	353,122	360,184
15000010 51400	SUMMER TEMPORARY PAYROLL	10,609	8,366	13,000	13,000	13,130	13,393	13,393	13,393
15000010 51500	OVERTIME	1,218	3,346	4,729	2,400	2,424	2,472	2,472	2,472
15000010 52220	OUTSIDE PRINTING	215	193	500	500	510	520	531	542
15000010 52810	VETS MEM. DAY SERVS.	1,850	1,027	4,000	4,000	4,081	4,164	4,248	4,337
15000010 52840	BAND CONCERTS	3,900	5,000	5,000	6,000	6,122	6,245	6,372	6,505
15000010 52850	HOLIDAY FESTIVITES	1,157	5,701	7,782	54,000	55,094	56,208	57,348	58,547
15000010 52230	BEACH STICKERS	-	-	4,000	16,000	16,324	16,654	16,992	17,347
15000010 52425	ARTIFACT STOR. MILIT. MUSEUM	-	12,177	26,000	26,000	26,000	26,000	26,000	26,000
15000010 53570	BEAUTIFCAT. PROG.	965	736	5,500	3,000	3,061	3,123	3,186	3,253
15000010 54470	CLIENT ASSISTANCE	1,470	258	8,000	8,000	8,162	8,327	8,496	8,674
15000010	HUMAN RESOURCES	254,433	292,125	258,813	479,098	488,029	490,229	492,161	501,253
15100010 ELDERLY SERVICES									
15100010 51000	REGULAR WAGES	161,354	166,278	160,224	167,461	170,810	170,810	170,810	174,226
15100010 52310	CONVENTIONS & DUES	250	-	490	490	500	510	520	531
15100010 52410	INSTRUCTORS	5,048	2,860	5,480	5,480	5,591	5,704	5,820	5,941
15100010 52630	RENTAL OF VEHICLES	-	-	196	196	200	204	208	213
15100010 52700	TRANSPORTATION CONTRACT	339,233	263,939	280,107	280,107	285,780	291,561	297,475	303,691
15100010 52710	ELDERLY NUTRITION	1,581	7,613	4,655	4,655	4,749	4,845	4,944	5,047
15100010 53490	OTHER OPER. SUPPLIES	682	983	1,763	2,600	2,653	2,706	2,761	2,819
15100010	ELDERLY SERVICES	508,148	441,672	452,915	460,989	470,283	476,341	482,539	492,468
15202050 RECREATIONAL SERVICES									
15202050 51000	REGULAR WAGES	353,189	280,540	290,665	326,207	332,732	332,732	332,732	339,388
15202050 51080	RECREATION AIDES	37,265	33,736	38,660	42,000	42,420	43,268	43,268	43,268
15202050 51130	BEACH CONSTABLES	20,555	60,855	68,273	41,520	41,935	42,774	42,774	42,774
15202050 51160	SPEC ACTIVITY INSTRUCTORS	7,495	5,808	15,540	25,540	25,795	26,311	26,311	26,311
15202050 51170	SUPERV. & INSTRUCTORS	67,124	63,016	69,833	73,833	74,571	76,063	76,063	76,063
15202050 51180	LIFE GUARDS	58,493	71,680	65,000	71,260	71,973	73,412	73,412	73,412
15202050 51500	OVERTIME	3,844	5,749	7,200	7,395	7,469	7,618	7,618	7,618
15202050 52230	BEACH STICKERS	-	-	9,261	4,000	4,081	4,164	4,248	4,337
15202050 52310	CONVENTIONS & DUES	634	-	990	1,250	1,275	1,301	1,328	1,355
15202050 52530	BLDG MAINTENANCE	7,275	6,490	10,368	11,232	11,459	11,691	11,928	12,178
15202050 52750	FEES & CHARGES	2,915	2,819	4,000	4,000	4,081	4,164	4,248	4,337
15202050 53250	TOOLS & MISC EQUIPMENT	2,421	2,157	2,500	2,750	2,806	2,862	2,921	2,982
15202050 53440	MEDICAL SUPPL. FIRST AID KITS	1,885	2,975	4,000	4,000	4,081	4,164	4,248	4,337
15202050 53540	RECREATION SUPPLIES	10,519	10,606	14,200	15,300	15,610	15,926	16,249	16,588
15202050 54320	OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,197	11,200	11,200	11,200	11,427	11,658	11,894	12,143
15202050 55520	RECREATION EQUIPMENT	4,789	4,764	4,800	4,800	4,897	4,996	5,098	5,204
15202050	RECREATIONAL SERVICES	594,600	562,397	616,489	646,287	656,613	663,104	664,340	672,295
15202051 DAY CAMP PROGRAM									
15202051 51400	TEMPORARY PAYROLL	118,100	88,154	125,610	139,745	141,142	143,965	143,965	143,965
15202051 52700	TRANSPORTATION CONTRACT	14,345	12,971	14,660	14,660	14,957	15,259	15,569	15,894
15202051 52750	FEES & CHARGES	1,642	3,131	6,000	6,000	6,122	6,245	6,372	6,505
15202051	DAY CAMP PROGRAM	134,086	104,257	146,270	160,405	162,221	165,470	165,906	166,365
15202552 BENNETT RINK PROGRAMS									

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			5 YEAR FINANCIAL PLAN					
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
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	8,594	18,048	18,816	19,004	19,384	19,384	19,384
15202553 51070 SWIMMING POOL STAFF	47,776	37,531	50,000	74,176	74,918	76,416	76,416	76,416
15202553 51140 SWIM TEAM COACH	25,267	19,842	25,000	31,705	32,022	32,662	32,662	32,662
15202553 51300 P / T WAGES POOL CUSTODIANS	20,749	20,392	17,400	17,400	17,574	17,925	17,925	17,925
15202553 52770 OTHER CONTRACTUAL SERV.	-	-	15,000	-	-	-	-	-
15202553 53540 RECREATION SUPPLIES	1,860	1,860	1,800	2,100	2,143	2,186	2,230	2,277
15202553 53545 SPECIAL ACTIVITY SUPPLIES	3,499	4,869	5,000	5,000	5,101	5,204	5,310	5,421
15202553 AQUATIC PROGRAMS	110,921	93,088	132,248	149,197	150,762	153,779	153,929	154,086
15300010 HEALTH DEPARTMENT								
15300010 51000 REGULAR WAGES	295,495	333,902	339,346	354,828	361,924	361,924	361,924	369,162
15300010 51500 OVERTIME	601	1,737	1,600	10,000	10,100	10,302	10,302	10,302
15300010 52310 CONVENTIONS & DUES	-	-	300	600	612	625	637	651
15300010 52450 MEDICAL SERVICES	2,859	1,638	3,381	3,000	3,061	3,123	3,186	3,253
15300010 52535 PEST CONTROL	2,840	-	2,500	3,000	3,061	3,123	3,186	3,253
15300010 52780 UNIFORMS-FULL TIME	315	250	250	250	255	260	266	271
15300010 53440 MEDICAL SUPPLIES	930	1,610	1,200	3,000	3,061	3,123	3,186	3,253
15300010 HEALTH DEPARTMENT	303,040	339,137	348,577	374,678	382,073	382,479	382,687	390,143
16001060 LIBRARY								
16001060 51000 LIBRARY EXPENSES	1,546,000	1,421,000	1,221,000	1,421,000	1,421,000	1,421,000	1,421,000	1,421,000
16001060 NEW COVID RELATED EXPENSES	-	-	-	50,000	-	-	-	-
16001060 NEW ALLINGTOWN LEASES/RENT	-	-	-	50,544	50,544	50,544	50,544	50,544
16001060 LIBRARY	1,546,000	1,421,000	1,221,000	1,521,544	1,471,544	1,471,544	1,471,544	1,471,544
18009980 CITY INSURANCE PREMIUMS								
18009980 54030 GEN'L LIABILITY	526,966	473,237	485,977	485,977	495,819	505,849	516,111	526,895
18009980 CITY INSURANCE PREMIUMS	526,966	473,237	485,977	485,977	495,819	505,849	516,111	526,895
18009981 CITY INSURANCE - RETENTION								
18009981 54210 AUTO DAMAGES	22,848	57,472	78,156	50,000	51,013	52,045	53,100	54,210
18009981 54230 GENERAL LIABILITY LOSSES	342,317	189,433	225,000	225,000	229,557	234,200	238,951	243,945
18009981 54250 OTHER LOSSES	14,240	39,079	40,000	40,000	40,810	41,636	42,480	43,368
18009981 CITY INSURANCE - RETENTION	379,405	285,984	343,156	315,000	321,379	327,881	334,532	341,522
18109982 EMPLOYEE BENEFITS								
18109982 51530 VACATION BUY BACK	108,202	104,323	100,000	103,900	104,939	107,038	107,038	107,038
18109982 51700 LONGEVITY	69,330	66,040	90,000	76,000	76,760	78,295	78,295	78,295
18109982 51800 SEPARATION PAY	-	-	92,000	90,000	90,000	90,000	90,000	90,000
18109982 54110 HEALTH INS. - PREM.	9,040,027	5,768,994	-	-	-	-	-	-
18109982 54110 HEALTH INS. - CT PARTNERSHIP	-	3,024,597	5,095,781	5,526,392	5,845,043	6,227,511	6,663,443	7,129,884
18109982 54110 HEALTH INS. - RETIREES	-	-	4,983,064	4,755,117	5,186,501	5,977,663	6,892,114	7,944,862
18109982 54120 LIFE INSURANCE PREM.	149,744	102,711	147,600	136,500	139,264	142,082	144,964	147,993
18109982 54130 FICA-CITY	1,212,938	1,287,664	1,412,775	1,400,071	1,429,877	1,435,841	1,436,101	1,458,425
18109982 54140 401K - CITY	901,999	896,927	1,181,400	1,165,767	1,147,173	1,128,116	1,128,336	1,147,221
18109982 54141 PENSION - POLICE	1,994,500	2,203,317	2,412,000	2,430,000	2,452,000	2,543,000	2,703,000	2,812,000
18109982 54170 LONG TERM DISABIL. PREM.	85,922	61,440	96,000	96,000	97,944	99,926	101,953	104,083
18109982 56180 EDUCATION REIMBURSEMENT	115	145	15,000	15,000	15,304	15,613	15,930	16,263
18109982 EMPLOYEE BENEFITS	13,562,777	13,516,157	15,625,620	15,794,747	16,584,805	17,845,084	19,361,173	21,036,065
18109983 STATE MANDATED BENEFITS								
18109983 54160 CT. UNEMPLOYMENT COMP.	67,865	30,955	70,000	70,000	71,418	72,862	74,340	75,894
18109983 54180 HEART & HYPER COMP.	221,699	170,452	331,981	400,000	408,101	416,356	424,802	433,679
18109983 54190 WORKER'S COMP PREM.	1,344,142	1,769,050	1,552,584	1,606,200	1,638,729	1,671,879	1,705,794	1,741,439
18109983 STATE MANDATED BENEFITS	1,633,706	1,970,457	1,954,565	2,076,200	2,118,248	2,161,097	2,204,937	2,251,012
18209984 DEBT SERVICE PAYMENTS								
18209984 54510 CITY - G/P BONDS PRINCIPAL	11,236,056	11,709,056	11,648,056	11,826,056	5,456,751	6,628,406	7,071,156	5,713,500
18209984 54520 CITY - G/P BONDS INTEREST	3,002,032	2,604,045	2,256,694	1,880,535	1,638,429	1,458,001	1,317,408	1,148,782
18209984 DEBT SERVICE - CITY	14,238,088	14,313,101	13,904,750	13,706,591	7,095,179	8,086,407	8,388,564	6,862,282
18209984 54510 BOE - G/P BONDS PRINCIPAL	2,754,944	2,464,944	2,762,944	2,726,944	3,147,944	4,419,344	5,509,644	4,854,200
18209984 54520 BOE - G/P BONDS INTEREST	716,516	611,207	751,595	918,258	1,765,841	2,205,267	2,570,940	2,424,711
18209984 DEBT SERVICE - BOE	3,471,460	3,076,151	3,514,540	3,645,203	4,913,785	6,624,611	8,080,584	7,278,911
18209984 54510 WPCA - G/P BONDS PRINCIPAL	334,000	296,000	207,000	207,000	194,000	191,000	186,000	179,000
18209984 54520 WPCA - G/P BONDS INTEREST	166,360	154,700	145,515	137,105	128,050	118,425	109,000	99,875
18209984 54640 WPCA - CLEAN WATER FUND (P&I)	716,703	658,876	361,128	204,680	101,954	-	-	-
18209984 DEBT SERVICE - WPCA	1,217,063	1,109,576	713,643	548,785	424,004	309,425	295,000	278,875
18209984 DEBT SERVICE PAYMENTS	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
18309910 MED COM								
18309910 54320 PYMNTS-OUTSIDE AGEN.MED. COM.	42,179	39,088	42,179	42,179	43,033	43,904	44,794	45,730
18309910 MED COM	42,179	39,088	42,179	42,179	43,033	43,904	44,794	45,730

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
19009990 CONTINGENCY / OTHER EXPENSES										
19009990	56010	UNALLOCATED CONTINGENCY	-	115,000	577,385	600,000	400,000	425,000	450,000	500,000
19009990	56241	STUDY - POLICE PENSION	-	-	25,000	-	-	-	-	-
19009990	56242	STUDY - PARKING	-	-	25,000	-	-	-	-	-
19009990	56243	STUDY - IT	-	25,000	25,000	-	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE (city wide)	231	311	4,000	500	510	520	531	542
19009990	56140	PRIMARY EXPENSE	37,652	43,744	60,000	60,000	50,000	50,000	60,000	50,000
19009990	56220	ACTUARIAL STUDY	-	22,890	11,900	-	-	-	-	-
19009990	56305	ELECTION EXPENSE	584	20,831	35,000	35,000	35,709	36,431	37,170	37,947
19009990	56360	BANK FEES	61,957	58,244	50,000	50,000	65,000	66,315	67,660	69,074
19009990	56370	DOG REPORT	7,918	9,155	8,541	9,000	9,182	9,368	9,558	9,758
19009990	56010	MEDICAL RUN-OFF	-	-	155,644	-	-	-	-	-
19009990	56990	MISCELLANEOUS	38,971	-	6,580	2,000	2,041	2,082	2,124	2,168
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	21,867	-	-	-	-
19009990	56210	MARB EXPENSES	250,000	100,000	100,000	100,000	-	-	-	-
19009990	56175	ADVANCE FUNDING OPEB TRUST	-	-	125,000	150,000	175,000	200,000	225,000	250,000
19009990	56000	HR/PAY. OUTSOURCING	-	-	170,000	160,000	-	-	-	-
19009990	51500	OVERTIME CONTINGENCY	-	-	139,442	-	-	-	-	-
19009990	56352	FEMA PA PW-COVID19 EXPENSE	-	20,056	756,120	-	-	-	-	-
19009990	56353	FEMA-STORM ISAIAS	-	-	22,477	-	-	-	-	-
19009990	54390	OPERATING TRANSFER	22,080	90,000	-	-	-	-	-	-
19009990	56010	FUND BALANCE ADJUSTMENT	-	-	616,212	300,000	3,948,539	1,342,337	238,493	387,261
19009990		CONTINGENCY / OTHER EXPENSES	459,393	545,230	2,953,301	1,488,367	4,685,981	2,132,053	1,090,536	1,306,751
BOE BOARD OF EDUCATION										
		BOARD OF EDUCATION	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
		City	69,520,323	69,672,648	75,305,694	75,582,280	74,939,341	76,630,980	79,165,971	79,441,985
		Education	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
		Total Expenditures	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
City	Refunding - City	4,251,648	3,848,530	3,205,848	3,078,951	1,388,646	2,307,106	2,219,608	1,215,650
	City Hall Renovation (Non BOE)	65,534	65,180	64,194	63,611	62,617	62,229	61,400	56,248
	City Wide Technology	34,760	33,878	41,823	41,321	40,922	38,460	37,041	21,445
	Deficit Financing	2,300,625	2,252,175	2,195,650	2,131,050	2,058,375	1,977,625	1,896,875	1,811,250
	Digitization Project	-	-	-	-	88,530	126,750	166,450	199,475
	GP	666,100	640,752	615,752	590,057	564,710	539,362	514,084	-
	Premium	(38,927)	(37,940)	(36,832)	(35,605)	(34,378)	(33,154)	(31,932)	(24,019)
	Probate Phone System	-	-	3,045	3,240	3,136	3,024	2,912	-
City Total		7,279,739	6,802,575	6,089,481	5,872,627	4,172,557	5,021,402	4,866,438	3,280,049
Public Safety	Police Pension	5,905,158	5,901,539	5,766,317	5,770,686	-	-	-	-
	911 Computers	-	-	2,175	2,315	2,240	2,160	2,080	-
	Body Cam Server Upgrade	-	-	-	-	153,482	127,556	122,211	113,041
	Interview Room Recording Equipment	-	-	-	-	5,351	4,702	4,505	4,314
	License Plate Readers	-	-	-	-	-	11,250	10,800	10,350
	Mobile Data Terminals	-	-	-	-	-	7,500	7,200	6,900
	Public Safety Radio Upgrade	316,067	308,048	299,053	289,089	279,134	269,192	259,268	195,054
	Technology upgrades	-	-	28,275	30,089	51,863	77,563	74,506	45,474
	Telephone System Replacement	-	-	-	-	26,756	23,509	22,524	21,569
	Traffic Control Signal Boxes	-	-	-	-	41,890	72,370	107,165	140,614
	WHPD Vehicle - Light Duty	-	-	-	-	7,757	18,564	17,811	17,064
	WHPD Vehicle - Patrol	22,264	69,947	119,352	118,741	205,926	241,665	304,541	313,619
	Zetron Fire Alarm System	5,336	16,792	16,345	15,881	14,970	12,061	11,524	10,993
Public Safety Total		6,248,825	6,296,327	6,231,518	6,226,800	789,367	868,093	944,134	878,992
Public Works	Beach Sand Management	-	-	-	-	227,599	225,150	240,959	255,948
	Beach Street Phase II	26,450	83,137	81,024	78,726	74,211	59,776	57,113	54,485
	Campbell Ave Revitalization	166,833	162,601	157,853	152,593	147,339	142,091	136,853	102,963
	Cove River Flood Mitigation	10,074	31,675	30,868	29,993	28,276	22,773	21,749	20,745
	DPW Vehicle - Heavy Duty	96,600	303,658	365,263	375,769	401,024	540,716	652,235	781,441
	DPW Vehicle - Light Duty	-	-	16,450	18,954	45,322	52,305	106,721	139,720
	DPW Vehicle - Passenger	-	-	13,050	13,887	40,216	110,757	106,343	89,951
	Equipment	-	-	13,050	13,887	45,062	66,656	79,026	63,787
	Fleet Overhead Oil System	-	-	-	-	16,776	13,990	13,445	12,872
	Front Avenue Culvert	40,066	125,918	122,741	119,260	112,418	90,550	86,523	82,534
	Fuel Tank Replacement - Collis St	-	-	-	-	50,329	41,971	40,334	38,615

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
	Garage Roof Replacement	-	-	6,750	8,735	8,600	8,400	8,200	8,000
	General - Paving and curbing	-	-	-	-	-	-	-	80,000
	Playground Equipment	-	-	11,750	13,538	26,588	37,074	48,192	58,820
	Seawall Repair	9,200	28,930	28,189	27,390	25,817	20,786	19,864	18,950
	Storm Damage - Hurricane Irene	70,439	68,652	66,648	64,427	62,209	59,993	57,781	43,469
	Storm Damage - Hurricane Sandy	16,221	15,809	15,348	14,836	14,325	13,815	13,306	10,009
	Street Paving	252,941	328,784	591,358	613,556	749,065	643,328	757,150	712,974
	Utility Building - Painter Park	-	-	-	-	-	-	87,500	85,313
	Veteran's Field Turf	20,700	65,034	63,411	61,613	58,078	46,782	44,699	42,645
Public Works Total		709,524	1,214,199	1,583,752	1,607,165	2,133,255	2,196,913	2,577,992	2,703,241
BOE	Refunding - BOE	2,735,452	2,317,810	1,842,977	1,774,149	916,279	1,376,869	1,331,842	818,975
	Bailey - Auditorium upgrades	-	-	-	-	-	-	-	45,000
	Bailey - Bathroom upgrades	-	-	-	-	-	-	60,000	58,000
	Bailey - Domestic Piping	-	-	-	-	-	-	-	12,750
	Bailey - Media Center upgrades	-	-	-	-	-	-	37,500	36,250
	Bailey - Science lab upgrades	-	-	-	-	-	-	45,000	43,500
	Bailey School Boiler	44,741	43,039	41,360	39,634	37,931	36,229	34,531	-
	Biondi Softball Field	-	-	-	-	-	97,500	94,250	91,000
	Bleacher Replacement	6,893	6,631	6,372	6,106	5,844	5,581	5,320	-
	BOE Vehicle - Light Duty	-	-	-	-	7,951	18,776	30,153	41,133
	Carrigan - Bathroom upgrades	-	-	-	-	-	-	112,500	108,750
	Carrigan - Domestic Piping	-	-	-	-	7,951	6,776	6,553	6,333
	Carrigan - Floor Replacement	-	-	-	-	-	37,500	36,250	35,000
	Carrigan - Media Center upgrades	-	-	-	-	-	-	52,500	50,750
	Carrigan - School Improvements	28,500	67,900	61,600	60,200	58,625	52,975	51,425	49,875
	Carrigan - Science lab upgrades	-	-	-	-	-	-	52,500	50,750
	City Hall Renovation	299,920	297,436	294,553	292,896	287,295	283,985	281,109	276,259
	Computerization	9,602	9,236	8,876	8,506	8,140	7,775	7,410	-
	Edward L Bennett Rink	-	-	5,883	6,778	6,600	6,400	6,200	6,000
	Exterior masonry repair	-	-	23,533	27,111	34,351	62,376	157,853	167,583
	Floor Cleaning Equipment Replacement	-	-	-	-	7,771	14,447	13,899	13,357
	Food Service Sinks	664	638	614	588	563	537	512	-
	Forest Boiler Stack	5,406	5,200	4,997	4,789	4,583	4,377	4,172	-
	Forrest Schools Renovation	20,448	19,670	18,902	18,114	17,336	16,557	15,781	-

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
	General - Accessibility improvements	-	-	-	-	7,951	36,776	65,553	93,333
	General - Asbestos abatement and removal	-	-	-	-	23,853	50,328	78,658	105,999
	General - Code compliance	-	-	-	-	15,902	36,052	57,355	77,916
	General - Electrical System Upgrade	-	-	-	-	7,951	22,976	38,413	53,313
	General - Equipment	-	-	-	-	-	-	15,000	29,400
	General - Paving and curbing	-	-	-	-	16,853	38,604	62,577	85,924
	General - Security upgrades / communications	-	-	-	-	15,902	28,552	44,105	59,406
	General - Technology upgrades	-	-	-	-	-	-	50,000	98,000
	HVAC	-	-	29,417	33,888	33,000	32,000	31,000	30,000
	Indoor Air Quality	27,862	26,801	25,756	24,681	23,621	22,560	21,503	-
	Ken Strong Stadium	-	-	-	-	-	270,000	261,000	300,750
	Maintenance Equipment	-	-	3,530	4,067	11,731	18,287	17,619	16,957
	Molloy School Addition	349	335	322	309	296	282	269	-
	Pagels Cafeteria	114,883	110,512	106,200	101,768	97,396	93,025	88,665	-
	Rink Drainage Improvements	1,687	1,623	1,559	1,494	1,430	1,366	1,302	-
	Rink Locker Replacements	6,324	6,084	5,846	5,602	5,362	5,121	4,881	-
	Roof Replacement - Bailey	-	-	-	-	54,657	37,471	36,296	35,131
	Roof Replacement - Savin Rock	-	-	-	-	-	35,000	34,000	33,000
	Security upgrades / comm.	-	-	11,767	13,555	13,200	12,800	12,400	12,000
	SRCS Fire Alarm	2,588	2,490	2,392	2,293	2,194	2,096	1,997	-
	SRCS HVAC Replacement	4,031	3,878	3,726	3,571	3,417	3,264	3,111	-
	Technology upgrades	-	-	-	-	51,804	96,314	92,658	89,047
	VAT Floor Replacement	67,638	65,064	62,525	59,916	57,342	54,768	52,202	-
	Washington School Boiler	24,195	24,202	24,204	24,403	24,107	24,108	24,179	24,184
	Washington School Rebuild	-	-	-	-	192,296	864,574	1,562,298	1,522,013
	WHHS - Renovation	-	-	862,662	1,068,532	2,792,722	2,752,719	2,932,043	2,701,273
	WHHS ADA Compliance	19,159	18,430	17,711	16,972	16,243	15,514	14,787	-
	WHHS Brick Replacement	43,474	41,820	40,188	38,511	36,857	35,202	33,552	-
	WHHS Classrooms 2nd Doors	591	568	546	523	501	478	456	-
	WHHS Inline Dishwasher	6,703	6,448	6,197	5,938	5,683	5,428	5,173	-
	WHHS Sawdust Collector	351	338	325	311	298	284	271	-
BOE Total		3,471,460	3,076,151	3,514,540	3,645,203	4,913,785	6,624,611	8,080,584	7,278,911

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
DEBT SERVICE BY PROJECT**

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
WPCA	Refunding - Sewer	347,000	112,160	14,675	14,025	700	7,525	7,175	-
	Consent Decree	5,906	12,997	13,039	12,740	12,404	11,640	10,991	10,646
	Dewatering Facility Upgrade	41,151	90,692	90,694	88,611	86,270	81,034	77,202	74,798
	Incinerator Upgrades	19,051	42,101	41,968	41,004	39,920	37,546	35,619	34,507
	Pump Upgrades	66,677	147,253	146,842	143,469	139,670	131,162	125,412	121,524
	Sewer Pump Stations	20,575	45,497	45,297	44,256	43,086	40,518	38,601	37,400
WPCA Total		500,360	450,700	352,515	344,105	322,050	309,425	295,000	278,875
CWF	Clean Water Fund	716,703	658,876	361,128	204,680	101,954	-	-	-
CWF Total		716,703	658,876	361,128	204,680	101,954	-	-	-
Grand Total		18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068

	----- 5 YEAR FINANCIAL PLAN -----							
	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
CITY - G/P BONDS PRINCIPAL	11,236,056	11,709,056	11,648,056	11,826,056	5,456,751	6,628,406	7,071,156	5,713,500
CITY - G/P BONDS INTEREST	3,002,032	2,604,045	2,256,694	1,880,535	1,638,429	1,458,001	1,317,408	1,148,782
DEBT SERVICE - CITY	14,238,088	14,313,101	13,904,750	13,706,591	7,095,179	8,086,407	8,388,564	6,862,282
BOE - G/P BONDS PRINCIPAL	2,754,944	2,464,944	2,762,944	2,726,944	3,147,944	4,419,344	5,509,644	4,854,200
BOE - G/P BONDS INTEREST	716,516	611,207	751,595	918,258	1,765,841	2,205,267	2,570,940	2,424,711
DEBT SERVICE - BOE	3,471,460	3,076,151	3,514,540	3,645,203	4,913,785	6,624,611	8,080,584	7,278,911
WPCA - G/P BONDS PRINCIPAL	334,000	296,000	207,000	207,000	194,000	191,000	186,000	179,000
WPCA - G/P BONDS INTEREST	166,360	154,700	145,515	137,105	128,050	118,425	109,000	99,875
WPCA - CLEAN WATER FUND (P&I)	716,703	658,876	361,128	204,680	101,954	-	-	-
DEBT SERVICE - WPCA	1,217,063	1,109,576	713,643	548,785	424,004	309,425	295,000	278,875
	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY22

		Employee Annual Cost	Share	City Share
	Partnership Plan	6,333,232	866,088	5,467,144
Cost per Lockton	Dental/Vision	381,676	52,195	329,481
Cost per Lockton	Retirees - Pre 65	3,377,944	128,565	3,249,379
Cost per Lockton	Retirees - Post 65	1,302,837	42,297	1,260,540
	Total Healthcare	11,395,689	1,089,144	10,306,545
	ERS	321,472	51,435	270,037
	City - Active	6,393,436	866,848	5,526,588
	City - Retiree	4,680,781	170,861	4,509,920
		11,395,689	1,089,144	10,306,545

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		12%
ERS	3	6	3	5	17		16%
895	20	34	15	58	127		15%
1103	8	5	11	14	38		13%
AP	9	3	-	6	18		13%
E	2	-	1	-	3		13%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,049	\$ 2,249	\$ 2,750			

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	453,146	836,758	890,844	2,180,749
ERS	-	75,524	80,977	164,971	321,472
895	-	427,972	404,883	1,913,666	2,746,521
1103	-	62,937	296,914	461,919	821,771
AP	-	37,762	-	197,965	235,728
E	-	-	26,992	-	26,992
Total	-	1,057,342	1,646,524	3,629,366	6,333,232

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	54,378	100,411	106,901	261,690	1,919,059
ERS	-	12,084	12,956	26,395	51,435	270,037
895	-	64,196	60,732	287,050	411,978	2,334,543
1103	-	8,182	38,599	60,050	106,831	714,940
AP	-	4,909	-	25,736	30,645	205,083
E	-	-	3,509	-	3,509	23,483
Total	-	143,749	216,207	506,132	866,088	5,467,144
		13.60%	13.13%	13.95%	13.68%	

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	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

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY23

		Employee		
		Annual Cost	Share	City Share
	Partnership Plan	6,776,563	994,481	5,782,082
7% Increase	Dental/Vision	408,393	59,933	348,460
15% Increase	Retirees - Pre 65	3,884,636	149,323	3,735,313
15% Increase	Retirees - Post 65	1,498,263	47,075	1,451,188
	Total Healthcare	12,567,855	1,250,812	11,317,043
	ERS	343,976	58,476	285,500
	City - Active	6,840,981	995,938	5,845,043
	City - Retiree	5,382,899	196,398	5,186,501
		12,567,855	1,250,812	11,317,043

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total	Contrib.	
681	8	36	31	27	102	13%	
ERS	3	6	3	5	17	17%	
895	20	34	15	58	127	16%	
1103	8	5	11	14	38	14%	
AP	9	3	-	6	18	14%	
E	2	-	1	-	3	14%	
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,122	\$ 2,407	\$ 2,942	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	484,868	895,330	953,205	2,333,403
ERS	-	80,811	86,645	176,519	343,976
895	-	457,931	433,224	2,047,625	2,938,780
1103	-	67,343	317,698	494,254	879,295
AP	-	40,406	-	211,823	252,229
E	-	-	28,882	-	28,882
Total	-	1,131,359	1,761,778	3,883,427	6,776,563

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	63,033	116,393	123,917	303,343	2,030,060
ERS	-	13,738	14,730	30,008	58,476	285,500
895	-	73,269	69,316	327,620	470,205	2,468,575
1103	-	9,428	44,478	69,196	123,102	756,193
AP	-	5,657	-	29,655	35,312	216,917
E	-	-	4,043	-	4,043	24,839
Total	-	165,125	248,960	580,396	994,481	5,782,082

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	131,093	17,042	141,909	18,448
ERS	-	-	36,509	6,207
895	-	-	498,034	79,685
1103	134,166	18,783	197,505	27,651
Fixed	227,178	11,250	123,800	17,332
Total	492,437	47,075	997,756	149,323

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY24

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,250,930	1,092,741	6,158,189
7% Increase	Dental/Vision	436,981	65,855	371,126
15% Increase	Retirees - Pre 65	4,467,331	161,684	4,305,647
15% Increase	Retirees - Post 65	1,723,002	50,986	1,672,016
	Total Healthcare	13,878,244	1,371,266	12,506,978
	ERS	368,054	66,250	301,804
	City - Active	7,319,857	1,092,346	6,227,511
	City - Retiree	6,190,333	212,670	5,977,663
		13,878,244	1,371,266	12,506,978

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,201	\$ 2,575	\$ 3,148	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	518,810	958,004	1,019,929	2,496,744
ERS	-	86,468	92,710	188,876	368,054
895	-	489,988	463,550	2,190,959	3,144,497
1103	-	72,057	339,937	528,852	940,846
AP	-	43,234	-	226,651	269,885
E	-	-	30,903	-	30,903
Total	-	1,210,558	1,885,105	4,155,268	7,250,930

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	72,633	134,121	142,790	349,544	2,147,200
ERS	-	15,564	16,688	33,998	66,250	301,804
895	-	78,398	74,168	350,553	503,119	2,641,378
1103	-	10,088	47,591	74,039	131,718	809,128
AP	-	6,053	-	31,731	37,784	232,101
E	-	-	4,326	-	4,326	26,577
Total	-	182,736	276,894	633,111	1,092,741	6,158,189

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	140,269	19,638	151,842	21,258
ERS	-	-	39,064	7,032
895	-	-	532,896	85,263
1103	143,557	20,098	211,330	29,586
Fixed	243,081	11,250	132,466	18,545
Total	526,907	50,986	1,067,599	161,684

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY25

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,758,506	1,169,237	6,589,269
7% Increase	Dental/Vision	467,570	70,465	397,105
15% Increase	Retirees - Pre 65	5,137,431	173,002	4,964,429
15% Increase	Retirees - Post 65	1,981,452	53,767	1,927,685
	Total Healthcare	15,344,959	1,466,471	13,878,488
	ERS	393,819	70,888	322,931
	City - Active	7,832,257	1,168,814	6,663,443
	City - Retiree	7,118,883	226,769	6,892,114
	Total	15,344,959	1,466,471	13,878,488

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,285	\$ 2,756	\$ 3,368	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	555,129	1,025,065	1,091,326	2,671,519
ERS	-	92,521	99,200	202,097	393,819
895	-	524,288	495,999	2,344,330	3,364,617
1103	-	77,101	363,733	565,873	1,006,707
AP	-	46,261	-	242,517	288,778
E	-	-	33,067	-	33,067
Total	-	1,295,300	2,017,063	4,446,143	7,758,506

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	77,718	143,509	152,786	374,013	2,297,506
ERS	-	16,654	17,856	36,378	70,888	322,931
895	-	83,886	79,360	375,093	538,339	2,826,278
1103	-	10,794	50,923	79,222	140,939	865,768
AP	-	6,477	-	33,952	40,429	248,349
E	-	-	4,629	-	4,629	28,438
Total	-	195,529	296,277	677,431	1,169,237	6,589,269

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	150,088	21,012	162,471	22,746
ERS	-	-	41,799	7,524
895	-	-	570,199	91,232
1103	153,606	21,505	226,123	31,657
Fixed	260,097	11,250	141,739	19,843
Total	563,791	53,767	1,142,331	173,002

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY26

		Employee		
		Annual Cost	Share	City Share
	Partnership Plan	8,301,600	1,251,083	7,050,517
7% Increase	Dental/Vision	500,300	75,397	424,903
15% Increase	Retirees - Pre 65	5,908,046	185,111	5,722,935
15% Increase	Retirees - Post 65	2,278,670	56,743	2,221,927
	Total Healthcare	16,988,616	1,568,334	15,420,282
	ERS	421,386	75,850	345,536
	City - Active	8,380,514	1,250,630	7,129,884
	City - Retiree	8,186,716	241,854	7,944,862
		16,988,616	1,568,334	15,420,282

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total	Contrib.	
681	8	36	31	27	102	14%	
ERS	3	6	3	5	17	18%	
895	20	34	15	58	127	16%	
1103	8	5	11	14	38	14%	
AP	9	3	-	6	18	14%	
E	2	-	1	-	3	14%	
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,375	\$ 2,948	\$ 3,604	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	593,987	1,096,820	1,167,719	2,858,525
ERS	-	98,998	106,144	216,244	421,386
895	-	560,988	530,719	2,508,433	3,600,140
1103	-	82,498	389,194	605,484	1,077,176
AP	-	49,499	-	259,493	308,992
E	-	-	35,381	-	35,381
Total	-	1,385,970	2,158,258	4,757,372	8,301,600

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	83,158	153,555	163,481	400,194	2,458,331
ERS	-	17,820	19,106	38,924	75,850	345,536
895	-	89,758	84,915	401,349	576,022	3,024,118
1103	-	11,550	54,487	84,768	150,805	926,371
AP	-	6,930	-	36,329	43,259	265,733
E	-	-	4,953	-	4,953	30,428
Total	-	209,216	317,016	724,851	1,251,083	7,050,517

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	160,594	22,483	173,844	24,338
ERS	-	-	44,725	8,050
895	-	-	610,113	97,618
1103	164,359	23,010	241,952	33,873
Fixed	278,303	11,250	151,660	21,232
Total	603,256	56,743	1,222,294	185,111

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
FINANCIAL SUMMARY:									
ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760
OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSE	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
NON CURRENT TAX REVENUES	\$ 927,956	\$ 707,851	\$ 759,146	\$ 1,366,511	\$ 1,664,225	\$ 1,350,025	\$ 1,345,225	\$ 1,336,825	\$ 1,340,525
CURRENT PERIOD TAXES	\$ 5,855,896	\$ 6,890,225	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
TOTAL REVENUES	\$ 6,783,853	\$ 7,598,076	\$ 7,772,287	\$ 8,691,985	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
TAX REVENUE INC/(DEC) %		17.7%	1.8%	4.5%	-4.5%	1.4%	4.2%	3.1%	3.4%
BEGINNING FUND BALANCE	\$ (658,268)	\$ (118,859)	\$ 1,223,573	\$ 1,990,020	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100
SURPLUS/(DEFICIT)	\$ 539,409	\$ 1,342,432	\$ 766,447	\$ (44,920)	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ (118,859)	\$ 1,223,573	\$ 1,990,020	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100
FUND BALANCE % OF TOTAL EXP.	-1.90%	19.56%	28.41%	22.26%	22.47%	23.04%	22.27%	21.73%	21.11%
Mill Rate - R/E, PP	12.53	14.02	14.02	14.02	11.62	11.66	12.04	12.29	12.60
MILL RATE CHANGE		1.49	-	-	(2.40)	0.04	0.38	0.25	0.31

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
REVENUE									
Tax Levy - Current Year	\$ 5,855,896	\$ 6,890,225	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
Tax Levy - Prior Years	\$ 63,618	\$ 116,063	\$ 151,284	\$ 133,142	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Tax Levy - Suspense	\$ 9,229	\$ 9,815	\$ 5,101	\$ 3,591	\$ 6,900	\$ 6,400	\$ 5,500	\$ 5,600	\$ 6,100
NON CURRENT TAXES	\$ 72,847	\$ 125,879	\$ 156,385	\$ 136,734	\$ 77,600	\$ 77,100	\$ 76,200	\$ 76,300	\$ 76,800
Tax Interest - Current Year	\$ 24,158	\$ 37,028	\$ 37,875	\$ 24,028	\$ 24,400	\$ 30,800	\$ 29,300	\$ 27,100	\$ 27,900
Tax Interest - Prior Years	\$ 22,050	\$ 20,423	\$ 27,300	\$ 20,125	\$ 16,900	\$ 21,200	\$ 21,400	\$ 19,900	\$ 19,900
Tax Interest - Suspense	\$ 10,182	\$ 12,102	\$ 8,551	\$ 5,825	\$ 9,200	\$ 8,900	\$ 8,100	\$ 8,000	\$ 8,600
INTEREST & LIEN FEES	\$ 56,390	\$ 69,553	\$ 73,726	\$ 49,978	\$ 50,500	\$ 60,900	\$ 58,800	\$ 55,000	\$ 56,400
Miscellaneous Fees	\$ 197,670	\$ 134,525	\$ 118,095	\$ 53,697	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
FEMA Grants	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
MRSA - Motor Vehicle/MV Cap	\$ -	\$ 120,170	\$ 160,170	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525
State Miscellaneous Grants	\$ -	\$ 43,028	\$ 21,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCCRWA-Pilot Grant	\$ 54,236	\$ 56,125	\$ 59,829	\$ 43,821	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
Police/FD Extra Duty	\$ 11,840	\$ 12,195	\$ 10,555	\$ 2,127	\$ 6,000	\$ 9,200	\$ 7,700	\$ 7,000	\$ 6,300
FD Bundle Billing EMS	\$ 31,212	\$ 40,853	\$ 14,078	\$ 12,623	\$ 30,000	\$ 24,700	\$ 24,400	\$ 20,400	\$ 22,900
FD Transport Income	\$ -	\$ -	\$ 35,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursement	\$ 7,864	\$ -	\$ 6,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous	\$ 5,635	\$ 5,167	\$ 2,633	\$ 7,006	\$ 23,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
NON TAX INCOME	\$ 798,719	\$ 512,420	\$ 529,035	\$ 1,179,799	\$ 1,536,125	\$ 1,212,025	\$ 1,210,225	\$ 1,205,525	\$ 1,207,325
TOTAL INCOME	\$ 6,783,853	\$ 7,598,076	\$ 7,772,287	\$ 8,691,985	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
ADMINISTRATION									
Regular Wages	\$ 216,176	\$ 168,407	\$ 173,550	\$ 224,755	\$ 278,579	\$ 283,286	\$ 286,119	\$ 286,119	\$ 286,119
Gas Heating	\$ 8,412	\$ 11,519	\$ 8,626	\$ 11,000	\$ 13,000	\$ 11,000	\$ 10,900	\$ 11,500	\$ 11,600
Electricity	\$ 18,430	\$ 16,035	\$ 15,971	\$ 16,300	\$ 23,140	\$ 17,900	\$ 18,300	\$ 18,900	\$ 19,600
Water	\$ 161,936	\$ 167,172	\$ 172,544	\$ 188,025	\$ 195,400	\$ 184,400	\$ 188,800	\$ 192,900	\$ 194,200
Telephone Expense	\$ 15,834	\$ 10,566	\$ 22,515	\$ 14,000	\$ 14,000	\$ 15,600	\$ 16,900	\$ 15,400	\$ 15,800
Training And Education	\$ 21,292	\$ 8,318	\$ 9,720	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Business Expense	\$ 8,764	\$ 8,676	\$ 8,698	\$ 9,000	\$ 10,000	\$ 9,100	\$ 9,200	\$ 9,300	\$ 9,400
Financial Services	\$ 9,750	\$ 27,200	\$ 15,000	\$ 13,000	\$ 13,000	\$ 17,100	\$ 14,500	\$ 14,400	\$ 14,800
Building Maintenance/Repair	\$ 18,567	\$ 9,708	\$ 45,553	\$ 19,600	\$ 20,000	\$ 23,700	\$ 27,200	\$ 22,600	\$ 23,400
Equipment Maintenance/Repair	\$ 24,923	\$ 40,813	\$ 53,722	\$ 34,200	\$ 39,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Psychological Testing	\$ 3,937	\$ 5,923	\$ -	\$ 10,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Office Supplies	\$ 5,131	\$ 5,949	\$ 3,525	\$ 6,000	\$ 6,000	\$ 5,400	\$ 5,200	\$ 5,700	\$ 5,600
Automotive Fuel & Fluids	\$ 17,173	\$ 12,744	\$ 13,828	\$ 14,000	\$ 16,000	\$ 14,100	\$ 14,500	\$ 14,700	\$ 14,800
LAP Prem-Allingtn	\$ 35,865	\$ 31,616	\$ 37,751	\$ 40,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Health Insurance Premiums	\$ 1,065,381	\$ 1,277,693	\$ 1,369,305	\$ 1,589,467	\$ 1,680,033	\$ 1,797,635	\$ 1,923,470	\$ 2,058,113	\$ 2,202,181
Life Insurance Premiums	\$ 11,591	\$ 9,534	\$ 11,984	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
FICA-City's Share	\$ 47,519	\$ 50,045	\$ 57,660	\$ 57,768	\$ 58,400	\$ 59,000	\$ 59,800	\$ 59,800	\$ 59,800
Pension - City's Share	\$ 1,918,832	\$ 2,041,196	\$ 2,319,699	\$ 2,570,196	\$ 2,540,196	\$ 2,595,000	\$ 2,704,000	\$ 2,769,000	\$ 2,879,760
Pension - Additional Contribution	\$ -	\$ -	\$ -	\$ 650,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Advance Funding OPEB Trust	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Heart & Hypertension	\$ 71,240	\$ 1,118	\$ 840	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Workers Comp Prem-Allingtwn	\$ 84,066	\$ 108,285	\$ 304,030	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Personal Computers	\$ 14,573	\$ 16,223	\$ 15,619	\$ 25,000	\$ 32,000	\$ 22,200	\$ 23,700	\$ 25,700	\$ 25,900
Radio Equipment	\$ 446	\$ 1,138	\$ 777	\$ 4,000	\$ 4,000	\$ 2,500	\$ 2,800	\$ 3,300	\$ 3,200
Unallocated Contingency	\$ 41,122	\$ 21,577	\$ 2,795	\$ 190,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Miscellaneous	\$ 11,939	\$ (26)	\$ 10,474	\$ 12,000	\$ 12,000	\$ 8,600	\$ 10,800	\$ 10,900	\$ 10,600
Allingtwn Capital Projects	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Deficit Reduction	\$ -	\$ -	\$ 5,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
OPERATIONS									
Regular Wages	\$ 1,493,188	\$ 1,344,591	\$ 1,453,873	\$ 1,453,523	\$ 1,549,064	\$ 1,552,298	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339
Overtime	\$ 503,781	\$ 450,219	\$ 436,008	\$ 552,093	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Separation Pay	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Workers' Comp. Pay	\$ 46,939	\$ 42,860	\$ 17,604	\$ 4,416	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Expense - ERS Charge	\$ 239,735	\$ 248,157	\$ 291,776	\$ 273,438	\$ 296,034	\$ 308,800	\$ 312,900	\$ 317,300	\$ 322,100
Uniform Allowance - Full Time	\$ 15,103	\$ 9,017	\$ 10,690	\$ 16,000	\$ 28,000	\$ 15,900	\$ 15,900	\$ 15,900	\$ 15,900
Tools & Miscellaneous Equipmnt	\$ 16,887	\$ 11,005	\$ 15,600	\$ 66,000	\$ 88,850	\$ 45,400	\$ 54,000	\$ 63,600	\$ 63,000
Medical Supplies	\$ 14,968	\$ 17,419	\$ 19,725	\$ 24,000	\$ 30,000	\$ 22,800	\$ 24,100	\$ 25,200	\$ 25,500
Trucks	\$ 80,943	\$ 80,943	\$ 80,944	\$ 30,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement	\$ -	\$ -	\$ -	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125
TOTAL OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSES	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760
OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSES	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
CURRENT TAX CALCULATION									
Net GL - Motor Vehicle	\$ 52,643,180	\$ 51,934,800	\$ 53,128,800	\$ 57,523,260	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230
Net GL - Real Estate/PP	\$ 472,680,905	\$ 469,767,658	\$ 479,582,523	\$ 495,341,903	\$ 568,606,571	\$ 575,381,382	\$ 582,213,053	\$ 589,102,154	\$ 595,384,643
Net Grand List	\$ 525,324,085	\$ 521,702,458	\$ 532,711,323	\$ 552,865,163	\$ 630,991,801	\$ 637,766,612	\$ 644,598,283	\$ 651,487,384	\$ 657,769,873
Mill Rate - MV	-	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Mill Rate - R/E, PP	12.53	14.02	14.02	14.02	11.62	11.66	12.04	12.29	12.60
Gross Tax Levy - MV					\$ 499,082	\$ 499,082	\$ 499,082	\$ 499,082	\$ 499,082
Gross Tax Levy - R/E, PP					\$ 6,608,231	\$ 6,707,035	\$ 7,011,414	\$ 7,240,726	\$ 7,504,169
Gross Tax Levy					\$ 7,107,313	\$ 7,206,117	\$ 7,510,496	\$ 7,739,808	\$ 8,003,251
Collection Rate					98.40%	98.40%	98.40%	98.40%	98.40%
Tax Levy - Current Year					\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
					-4.53%	1.39%	4.22%	3.05%	3.40%

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
Net GL - Motor Vehicle	51,934,800	53,128,800	57,523,260	62,385,230	62,385,230	62,385,230	62,385,230	62,385,230
Growth Factor	-1.35%	2.30%	8.27%	8.45%	0.00%	0.00%	0.00%	0.00%
Real Estate/Personal Property	469,767,658	479,582,523	495,341,903	568,606,571	574,292,637	580,035,563	585,835,919	591,694,278
Growth Factor	-0.62%	2.09%	3.29%	14.79%	1.000%	1.000%	1.000%	1.000%
Development Impact - Forest Manor	-	-	-	-	664,615	1,329,230	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	424,130	848,260	1,272,390	1,696,520
Development Impact -	-	-	-	-	-	-	-	-
Real Estate/Personal Property Total	469,767,658	479,582,523	495,341,903	568,606,571	575,381,382	582,213,053	589,102,154	595,384,643
Total Net Grand List	521,702,458	532,711,323	552,865,163	630,991,801	637,766,612	644,598,283	651,487,384	657,769,873
Original Grand List Assumptions	521,702,458	523,146,153	523,424,443	542,562,318	542,840,608			

FIVE YEAR FINANCIAL PLAN - SEWER FUND

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
FINANCIAL SUMMARY:									
ADMINISTRATION	\$4,566,849	\$4,354,686	\$4,516,076	\$4,648,900	\$5,023,560	\$5,206,273	\$5,316,275	\$5,394,731	\$5,510,270
OPERATIONS	\$5,980,725	\$6,081,306	\$5,899,073	\$6,806,710	\$6,804,276	\$6,692,510	\$6,837,530	\$7,026,263	\$7,101,089
TOTAL EXPENSE	\$10,547,573	\$10,435,992	\$10,415,149	\$11,455,610	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
NON CURRENT TAX REVENUES	\$1,155,494	\$682,352	\$1,006,177	\$750,584	\$711,200	\$798,162	\$775,168	\$793,646	\$823,775
CURRENT PERIOD TAXES	\$11,225,530	\$11,210,230	\$11,099,354	\$10,919,522	\$11,116,636	\$11,100,621	\$11,378,637	\$11,627,348	\$11,787,585
TOTAL REVENUES	\$12,381,024	\$11,892,582	\$12,105,531	\$11,670,107	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
BEGINNING FUND BALANCE	-\$75,991	\$1,757,460	\$3,214,050	\$4,904,432	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929
SURPLUS/(DEFICIT)	\$1,833,451	\$1,456,590	\$1,690,382	\$214,497	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$1,757,460	\$3,214,050	\$4,904,432	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929
FUND BALANCE % OF TOTAL EXP.	16.66%	30.80%	47.09%	44.68%	43.28%	43.02%	42.12%	41.21%	40.59%

RATE CALCULATION:

AMOUNT RAISED BY CURRENT TAXES					\$11,116,636	\$11,100,621	\$11,378,637	\$11,627,348	\$11,787,585
COLLECTION RATE					98.4%	98.4%	98.4%	98.4%	98.4%
GROSS TAX LEVY					\$11,297,394	\$11,281,119	\$11,563,655	\$11,816,410	\$11,979,253
ESTIMATED # OF UNITS					26,500	26,500	26,500	26,500	26,500
SEWER USE RATE	\$419	\$426	\$426	\$426	\$426	\$426	\$436	\$446	\$452

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
REVENUE										
46610	Sewer Use Fees-Current	\$11,225,530	\$11,210,230	\$11,099,354	\$10,919,522	\$11,116,636	\$11,100,621	\$11,378,637	\$11,627,348	\$11,787,585
46620	Sewer Use Fees - Prior Years	\$75,148	\$27,348	\$44,663	\$26,498	\$30,000	\$34,732	\$31,322	\$32,979	\$34,001
46630	Sewer Interest & Liens - Current	\$71,934	\$73,626	\$70,503	\$46,398	\$20,000	\$45,634	\$37,344	\$34,326	\$39,101
46640	Sewer Interest & Liens - PY	\$31,478	\$17,864	\$14,528	\$15,478	\$15,000	\$15,002	\$15,160	\$15,054	\$15,072
46670	Orange Share Service Charge	\$588,263	\$328,084	\$490,000	\$380,000	\$380,000	\$425,000	\$402,900	\$410,686	\$421,119
47675	Orange Share Cwf Debt	\$156,425	\$156,425	\$156,425	\$156,425	\$196,200	\$205,694	\$214,179	\$224,110	\$235,696
47680	Nitrogen Credit	\$91,699	\$70,315	\$230,059	\$125,785	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786
47900	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45251	Clean Water Fund Grants	\$140,548	\$8,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue		\$12,381,024	\$11,892,582	\$12,105,531	\$11,670,107	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
SEWER OPERATIONS ADMIN										
51000	Regular Wages	\$112,977	\$113,895	\$110,911	\$113,365	\$119,558	\$121,949	\$121,949	\$121,949	\$121,949
51050	Secretary/Clerk	\$4,020	\$1,200	\$1,050	\$1,530	\$1,545	\$1,530	\$1,530	\$1,530	\$1,530
52360	Business Expense	\$6,735	\$5,974	\$5,270	\$12,000	\$12,000	\$8,811	\$9,520	\$10,583	\$10,229
52420	Financial Services	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166
52440	Engineering Services	\$461,124	\$404,179	\$387,838	\$400,000	\$500,000	\$444,154	\$454,648	\$472,186	\$491,134
52580	Equipment Maintenance/Repair	\$322,963	\$121,668	\$330,847	\$220,000	\$275,000	\$236,879	\$265,682	\$249,390	\$256,738
52750	Fees And Charges	\$3,664	\$3,537	\$845	\$7,000	\$7,000	\$4,595	\$4,860	\$5,864	\$5,580
53200	Heating Oil	\$2,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54100	Fringe Benefits	\$8,595	\$11,476	\$18,082	\$15,624	\$15,624	\$15,202	\$16,133	\$15,646	\$15,651
54640	CWF - Debt Serv. - General Fund	\$815,136	\$716,700	\$658,875	\$361,228	\$204,680	\$0	\$0	\$0	\$0
55710	Capital Improv.-Sewer Plant	\$349,967	\$149,556	\$256,866	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55720	Capital Imp - Collection System	\$268,719	\$406,921	\$441,639	\$500,000	\$600,000	\$550,000	\$575,000	\$562,500	\$568,750
55740	Chemical Feed (Orps)	\$1,032	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
55747	Nitrogen Chemical	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
55749	Clean Water (New)	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987
55749	Clean Water Fund New Issues	\$0	\$0	\$0	\$0	\$0	\$425,000	\$484,500	\$552,330	\$629,656
56010	Unallocated Contingency	\$0	\$0	\$0	\$0	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000
56990	Miscellaneous	\$356,280	\$566,429	\$450,700	\$525,000	\$535,000	\$545,000	\$529,300	\$549,600	\$555,900
TOTAL ADMINISTRATION		\$4,566,849	\$4,354,686	\$4,516,076	\$4,648,900	\$5,023,560	\$5,206,273	\$5,316,275	\$5,394,731	\$5,510,270

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
IN-HOUSE SEWER OPERATIONS										
51000	Regular Wages	\$1,538,275	\$1,556,995	\$1,632,489	\$1,625,116	\$1,856,913	\$1,865,289	\$1,866,094	\$1,868,247	\$1,883,586
51500	Overtime	\$529,012	\$529,144	\$651,544	\$678,586	\$547,431	\$550,000	\$550,000	\$550,000	\$550,000
51800	Separation Pay	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
52100	Gas Heating	\$32,185	\$35,290	\$30,469	\$66,000	\$66,000	\$49,440	\$52,977	\$58,604	\$56,755
52105	Gases (Propane, Etc)	\$7,553	\$1,649	\$571	\$10,000	\$5,000	\$4,305	\$4,969	\$6,069	\$5,086
52110	Electricity	\$1,138,444	\$1,160,656	\$1,110,119	\$1,200,000	\$1,200,000	\$1,224,000	\$1,248,480	\$1,273,450	\$1,298,919
52130	Water	\$171,768	\$107,629	\$114,601	\$190,000	\$171,000	\$145,807	\$155,352	\$165,540	\$159,425
52150	Telephone Expense	\$7,230	\$2,023	\$2,282	\$12,000	\$6,000	\$5,576	\$6,465	\$7,510	\$6,388
52510	Maintenance Service Agreement	\$67,022	\$50,883	\$46,795	\$80,000	\$80,000	\$67,640	\$72,039	\$78,666	\$78,316
52540	Motor Vehicle Maint/Repair	\$29,667	\$34,233	\$16,980	\$40,000	\$40,000	\$32,803	\$32,446	\$36,312	\$35,390
52650	Other Rental	\$4,952	\$600	\$805	\$5,000	\$5,000	\$2,851	\$3,414	\$4,066	\$3,833
52770	Other Contractual Services	\$199,769	\$180,352	\$193,090	\$200,000	\$200,000	\$210,000	\$206,796	\$210,325	\$212,984
52910	Trash Pickup	\$12,286	\$14,533	\$12,998	\$15,000	\$15,000	\$14,383	\$14,345	\$14,682	\$14,603
53000	Supplies & Materials	\$165,999	\$151,181	\$155,457	\$200,000	\$200,000	\$180,193	\$187,591	\$195,785	\$194,710
53200	Heating Oil	\$499,562	\$542,333	\$646,418	\$780,000	\$800,000	\$706,031	\$747,774	\$773,620	\$771,993
53210	Automotive Fuel & Fluids	\$17,841	\$22,879	\$28,710	\$25,000	\$25,000	\$25,397	\$26,027	\$25,356	\$25,445
53250	Tools & Miscellaneous Equipmnt	\$30,128	\$35,058	\$28,260	\$50,000	\$50,000	\$40,830	\$42,273	\$45,776	\$44,720
53430	Janitorial Supplies	\$14,877	\$15,528	\$15,635	\$16,000	\$15,000	\$15,541	\$15,544	\$15,521	\$15,402
53435	Chemicals	\$120,180	\$129,937	\$129,891	\$140,000	\$140,000	\$137,656	\$139,625	\$142,107	\$142,644
53445	Safety Supplies	\$5,360	\$5,730	\$5,024	\$10,000	\$8,000	\$7,332	\$7,741	\$8,434	\$8,034
53450	Laboratory Supplies	\$60,422	\$59,051	\$62,819	\$66,000	\$66,000	\$65,468	\$65,072	\$65,635	\$65,544
53460	Clothing & Uniforms	\$35,036	\$34,753	\$35,666	\$36,000	\$36,000	\$35,605	\$35,818	\$35,856	\$35,820
54100	Fringe Benefits	\$572,761	\$839,791	\$639,972	\$663,000	\$663,000	\$709,410	\$759,069	\$812,204	\$869,058
54130	Fica-City'S Share	\$160,167	\$154,639	\$165,035	\$178,880	\$183,932	\$181,598	\$182,379	\$184,317	\$184,550
54232	Lap Claims-Sewer	\$112,419	\$206,119	\$67,429	\$200,000	\$175,000	\$162,137	\$151,142	\$172,070	\$165,087
54735	Sewer Claims-Workers Comp	\$245,604	\$23,738	\$26,005	\$95,128	\$50,000	\$48,718	\$54,963	\$62,202	\$53,971
56215	Outside Services	\$202,205	\$147,385	\$80,009	\$175,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826
54390	Operating Transfer Out	\$0	\$39,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS		\$5,980,725	\$6,081,306	\$5,899,073	\$6,806,710	\$6,804,276	\$6,692,510	\$6,837,530	\$7,026,263	\$7,101,089
TOTAL EXPENSE		\$10,547,573	\$10,435,992	\$10,415,149	\$11,455,610	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
SURPLUS/(DEFICIT)		\$1,833,451	\$1,456,590	\$1,690,382	\$214,497	\$0	\$0	\$0	\$0	\$0

City of West Haven
Fund Balance Projections as Shown in Each 5-Year Plan

General Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	1,358,918	3,575,671						
Proposed Updated Plan FY22-FY26			4,300,947	4,600,947	8,549,486	9,891,823	10,130,316	10,517,578
Updated 5-Yr Plan FY21-FY25		1,616,079	2,232,291	2,530,191	8,487,708	10,768,842	11,100,702	
Updated 5-Yr Plan FY20-FY24	3,613,646	3,613,646	3,675,808	3,792,912	8,565,513	10,027,115		
Original 5-Yr Plan FY19-FY23	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568			

General Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	0.8%	2.2%						
Proposed Updated Plan FY22-FY26			2.6%	2.8%	5.3%	6.0%	6.0%	6.2%
Updated 5-Yr Plan FY21-FY25		1.0%	1.4%	1.5%	5.2%	6.5%	6.6%	
Updated 5-Yr Plan FY20-FY24	2.3%	2.2%	2.2%	2.3%	5.2%	6.0%		
Original 5-Yr Plan FY19-FY23	0.8%	1.0%	1.6%	2.7%	5.2%			

Fire Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	1,223,574	1,990,020						
Proposed Updated Plan FY22-FY26			1,945,100	1,945,100	1,945,100	1,945,100	1,945,100	1,945,100
Updated 5-Yr Plan FY21-FY25		1,431,816	1,431,816	1,431,816	1,431,816	1,431,816	1,431,816	
Updated 5-Yr Plan FY20-FY24	418,161	418,161	418,161	418,161	418,161	418,161		
Original 5-Yr Plan FY19-FY23	(384,234)	(180,630)	(48,207)	249,091	400,975			

Fire Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	19.6%	28.4%						
Proposed Updated Plan FY22-FY26			22.3%	22.5%	23.0%	22.3%	21.7%	21.1%
Updated 5-Yr Plan FY21-FY25		19.4%	16.6%	18.4%	17.8%	17.3%	16.9%	
Updated 5-Yr Plan FY20-FY24	6.0%	5.6%	5.5%	5.3%	5.2%	5.0%		
Original 5-Yr Plan FY19-FY23	-5.2%	-2.4%	-0.6%	3.1%	4.9%			