

City of West Haven

Five Year Financial Plan FY2020 – FY2024

June 6, 2019



FY 2019 Update

Revenues

Operating revenues are projected to be \$1.3M above the FY18-19 budget. This projection comprised of \$400k increased property tax collections, \$250k from investment income, \$300k from increased permits and parking fees, and \$300k from one time sale of City property (Bayview). Expectations are that the full amount of the restructuring funds appropriated by the State and dedicated to West Haven will be delivered.

Although there is variability in timing when comparing prior years, current projections are not drastically inconsistent with prior experience:

	YTD April	Actual/Fcst	YTD %	Budget Δ
Fiscal Year FY19	\$ 154,158,483	\$ 157,614,026	97.81%	\$ 1,310,825
Fiscal Year FY18	\$ 151,705,148	\$ 163,431,106	92.83%	\$ 661,266
Fiscal Year FY17	\$ 152,660,063	\$ 155,301,549	98.30%	\$ (2,278,593)
Fiscal Year FY16	\$ 149,181,753	\$ 152,277,850	97.97%	\$ (1,214,106)

Increase/(Decrease)

Expenditures

Operating Expenditures are projected to be \$400k million below the FY18-19 budget. Additionally, there is a further savings of \$1.175M for a budget line item related to FY18 deficit reduction that was not needed.

As with the Revenues, there is also a variability in timing when comparing prior year expenditures. Unlike in prior years, any bills related to FY19 that have not been received or paid will be encumbered to ensure that expenditures are accurately reflected in the proper year. To that end the forecast is being based off expected activity in utilities and waste management rather than assuming everything in the year is currently up to date.

	YTD April	Actual/Fcst	YTD %	Budget Δ
Fiscal Year FY19	\$ 133,442,493	\$ 162,142,198	82.30%	\$ (2,161,003)
Fiscal Year FY18	\$ 132,939,095	\$ 159,737,299	83.22%	\$ (3,032,541)
Fiscal Year FY17	\$ 128,633,488	\$ 156,079,175	82.42%	\$ (1,500,967)
Fiscal Year FY16	\$ 124,673,527	\$ 154,252,975	80.82%	\$ 761,019

Increase/(Decrease)

Projected surplus – note: MARB will be designating \$2.5 million of surplus to IBNR

Strategy/Approach

1. Achieve operational efficiencies and budgetary savings that are sustainable

- It is the plan of the City to transition to the CT Partnership Health Plan. To that end Lockton has almost completed the disruption report. Our labor attorney has reviewed and completed his legal opinion on the transition and its compatibility with union provisions. We intend to provide a full report on the status of the transition at your committee meeting on June 18, 2019.
- The City has been working with CCM regarding energy purchasing through competitive bidding. We conducted a preliminary solicitation two weeks ago and will conduct a formal bid in the next two weeks. Expectations are 10%-15% annual savings. We anticipate locking into new rates before July 1, 2019.
- We are about to engage in a contract with a consulting firm that specializes in analyzing telecommunication and solid waste bills. This program is in the early stages, no savings can be identified until the data is compiled and reviewed.
- Until hard savings are identified they are reflected as part of the “unidentified savings” in contingency (\$1.2M)

2. Increase fund balance

- Current rebuilt model allows for surplus to be built into the mill rate calculations by targeting an ending fund balance to be a specific percentage of annual costs.
- The mill rate is set to allow for fund balance increases consistent with original five year plan, targeting 6% of annual spending by FY2024.

3. Attempting to balance mill rate increases with operational savings and fund balance improvement, while simultaneously phasing out the City’s reliance on Municipal Restructuring Funds

- Use of Municipal Restructuring Funds set at \$4 million in FY 2021, \$2 million in FY 2022, and \$0 in remaining years
- As fund balance and City’s overall fiscal health improves, and with the possibility of greater than projected Grand List increases, the City should be able to satisfy pension requirements without over burdening taxpayers.

Assumptions for Revenue Forecast:

Current Tax revenue projections for FY 2020-2024 are based on the following assumptions:

- Motor Vehicle Mill Rate of 37.00 for each of the five years
- Real Estate and Personal Property (RE/PP) mill rate increasing from 36.26 in FY 2019 to 36.68 in FY 2020. Over the remaining years of the plan, the RE/PP mill rate is forecast to increase to 39.86 in FY 2023 before declining slightly to 39.77 in the final year of the plan. As previously described, mill rate calculations are set to achieve fund balance targets that are consistent with the original 5-Year Plan.

- **Grand List growth for RE/PP** is projected to increase by 0.05% per year in each year of the plan except for the revaluation year. For FY 2022, revaluation is projected to result in an increase of 2% to the Grand List. In addition to the baseline Grand List changes described above, the plan reflects the return of two vacant school properties to the tax base and the impact of the Havens project. The impact of the school properties is phased in, beginning in FY 2021 as they are added back onto the tax list, followed by the impact of redevelopment efforts in FY 2022. The Havens project initially reflects a decrease in value due to the demolition of existing buildings in FY 2022, followed by increased value for FY 2023.

Non-Current Tax revenue is based on prior years' experience and adjusted for future expected fluctuations. The Tax Collector's Office has engaged in an effort to improve collections of past due personal property taxes and past due amounts on Motor Vehicle taxes.

Interest and Lien Fee revenue is based on the historical rate of collection of interest on past due taxes yielding annual increases between 3% and 5%. This is consistent with expectations that the City will maintain its historical 98.4% tax collection rate.

Licenses and Permit revenue, primarily comprised of building and construction related permits, reflects a gradual return to historical levels in FY 2020 to FY 2022, followed by annual increases of 3% per year. Note that for purposes of being conservative, nothing has yet been factored in for building permits related to either the school projects or the Havens project.

Fines, Forfeits and Penalty revenue is primarily comprised of parking tag revenues. Projections reflect recent efforts to collect on these items.

Use of Money and Property revenue consists primarily of the City's investment income. This revenue source is expected to increase as the City's financial situation stabilizes and interest earnings rise. Income is projected at 3% of the prior year-end fund balance. This revenue category also includes rental fees from public facilities. These fees have recently been increased.

Other Agency revenue includes funding from State and Federal sources. State Aid amounts for FY 2020 are consistent with the funding levels in the Governor's proposed budget. These sources are expected to remain flat over the remainder of the 5 year period. The amounts reflected in this category do not include Municipal Restructuring Funds which are presented separately.

Charges - Current Services revenue includes City Clerk transaction fees, Parks & Recreation fees and other miscellaneous fees. Overall, this category of fees is projected to increase by slightly more than 3% per year.

Other revenue comes from a variety of sources such as the pilot payment from the regional water authority, the voluntary contribution from Yale and the fire districts' share of the cost of operating the Emergency Reporting System. In the aggregate, these sources increase by 4% in FY 2020, followed by annual increases that range from 1.3% to 1.8% in the remaining years.

Other Financial Sources revenue predominantly represents transfers from the Sewer Fund to pay for debt service on general obligation debt carried by the City which is associated with sewer fund assets previously acquired. Projected amounts are based on the debt retirement schedules for sewer related projects.

Assumptions for Expenditure Forecast:

Payroll/Personal Services

Payroll growth is projected consistent with existing bargaining contracts and conservative estimates for non-union employees and elected officials. New hires reflecting open positions that have previously been left vacant are factored in and timed across the 5 year plan.

Non-Payroll Expenses

The plan utilizes the Federal Reserve Bank's inflation expectations model in allowing for expected increases in general non-payroll related expenses. This rate approximates 2% during the 5-Year Plan.

Defined Benefit Pension

The City currently has two defined benefit pension plans, the Police Department Pension and the Allingtown Fire Department Pension. The Police Department Pension Plan contribution in FY 2020 is based on the actuary firm's estimated ADEC for FY 2020 provided in March 2019. Subsequent years funding levels are based on projections depicted in the 2016 valuation and currently being updated for a valuation as of July 2018. Contributions represent fully funding the projected ADEC in each year. The Allingtown Fire Department Pension contributions represent the City's share of pension costs. Contributions to the Fire Plan represent 100% of the contributions recommended by the actuary in a separate valuation.

Defined Contribution Pension

City contributions to the defined contribution plan represent approximately 6% of employee pay. After 2009, all new Police hires have been included in the defined contribution plan and all Allingtown Fire employees have been included since 2013.

Health and Other Post Employment Benefits (OPEB)

City is moving to transition to the CT State Partnership health plan, however, until firm data is compiled to represent accurate premium payments this 5 year plan is built with original assumptions. These assumptions include a 7.6% annual increase as well as an additional 3% self-fund claims margin.

Education

The City's Education contribution to West Haven Public Schools is held flat in FY 2020, followed by an increase of 0.8% in FY 2021 and 0.4% in each year thereafter. Because the City's public schools are classified as an Alliance District, any increase in the Education Cost Sharing grant is presumed to go directly to the Board of Education. However, proposed legislation, if passed by the State legislature, would allow for a portion of ECS increases to offset local property taxes.

West Haven Public Library

The West Haven Public Library is a legally separate entity that receives funding from the City. The plan includes funding at the original 5 year plan assumptions, however in FY20 \$75,000 is being held by the City Council until the Library can come back with a definitive cost containment plan.

Debt Service

Debt Service principal and interest payment through 2024 as of the beginning of fiscal 2020 as well as increases consistent with the annual capital plans contained in the original 5 year plan model.

Operational Efficiencies and Cost Saving Initiatives

Please refer to Appendix A – “Proposed Efficiencies, Cost Saving Initiatives and Revenue Enhancements” as submitted by the Mayor on May 31, 2019

Fund Balance Projections

The City realizes the importance of building fund reserves in order to weather tough economic times. This plan grows the General Fund balance to 6% of total expenditures by FY2024. Progress has been made over the past year and the City feels that with appropriate strategic focus and commitment it will be in a strong position to continue building the appropriate fund balances going forward.

APPENDIX - A

Proposed Efficiencies, Cost Saving Initiatives and Revenue Enhancements

I. Medical Benefits/Health Insurance

1. This initiative has been our highest priority since it is our largest cost item after salaries and debt service at approximately \$12.0M inclusive of the general fund, sewer fund and Allingtown Fire District. It is also the most complex undertaking due to the multitude of elements that comprise its totality, involving consultants, labor negotiations, plan design, third-party administrators, enhanced internal administration and advisory services, expanded fiscal controls and monitoring oversight, multiple but very divergent benefit program options, as well as eventually establishing a wellness component.

It is important to note that throughout the past six months of this effort we worked very closely with Superintendent of Schools Neil Cavallaro and his staff to achieve service consolidations or enhanced coordination of functions wherever possible.

Our goals in this category were very broad so we identified distinct objectives to pursue to ensure efficiency and cohesion in our efforts, with the first objective being Administration and Process Improvement.

In my February 15, 2019 letter to the MARB, I stated this objective clearly:

Consolidation and coordination of all elements of benefit administration into one entity and explore potential of merging this function with the Board of Education to achieve efficiencies and economies of scale (in process). This is one of our most fragmented and financially vulnerable functions which will require the assistance of a consultant to address.

As we evaluated this objective more thoroughly and connected it to MARB's requirement to "submit an organizational plan to address administrative capacity needs," it morphed into a broader objective of Human Resources/Benefits Administration.

The City's personnel function is understaffed, and consequently various other City departments, i.e. Finance, Mayor's Office, Corporation Counsel, Purchasing, Police, Fire and Education, have had to assume various responsibilities of this function. It is apparent that all elements of this function need to be consolidated and centralized and the staff needs enhanced training to properly meet the growing demands and complexities of this function.

Superintendent of Schools Neil Cavallaro echoed similar concerns about the Board's understaffed personnel department and together we collaborated to hire a consultant, The Human Resources Consulting Group. This consultant has the unique experience of working both in the benefits consulting field and the human resources field and

therefore provides the blend of skills we need to consolidate this function into one department with the proper staffing and expertise to achieve our objective.

This consulting engagement will start about the second week in June. We expect it will take approximately eight weeks for the consultant's evaluation of the City and Board of Education's (BOE) personnel functions to be completed.

While nearly impossible to quantify the benefit of this initiative, it will establish tighter financial controls throughout all elements of benefits administration, ensure consistent and uniform personnel management and relieve other departments of assuming some of these duties.

There are other elements to the work plan under the "Administration and Process Improvement" objective and they are discussed later in this transmittal.

The obvious, most discussed and financially impactful objective in this category was the Medical Plan Coverage and its growing expense to the City/BOE. As you know we have actively pursued this which consisted of evaluating alternative benefit providers and program costs and the feasibility of implementation.

Over the course of the past six months with the assistance of our benefits consultant Lockton and the analysis provide by the Segal Company, we have reviewed and evaluated medical benefit coverage plans from Anthem, Aetna, Cigna, Area Cooperative Education Services (ACES) and the State Partnership Plan.

Our review committee consisted of members of my staff, Superintendent Neil Cavallaro, School Business Manager Matt Cavallaro, Labor Attorney Floyd Dugas, OPM/MARB West Haven Liaison Michael A. Milone and me. Our consultant Lockton met with us periodically and provided ongoing financial analysis through the past six months as rates fluctuated throughout this period. This added continuing complexity to our analysis and ultimate decision. We also met with the consultant from Segal to assist with our decision.

As you know, the City/BOE medical benefits self-insurance fund has an approximate \$2.086M "incurred but not reported" (IBNR) claim runoff. Additionally, the cost of processing this IBNR is approximately \$417,170 for a grand total of \$2.5M.

If the City and BOE moved our medical coverage from Anthem, this IBNR liability would have to be paid over the course of the year while also paying the full costs associated with the benefit coverage of a new benefits provider.

After many meetings, multiple analyses and the extensive due diligence by staff, labor attorneys and consultants the committee of City and Education staff agreed to transition the medical benefits coverage to the State Partnership Plan in January 2020 for some employee groups and July 1, 2020 for employees currently in the high deductible health plan (Allingtown Fire and BOE).

The estimated outcome for the City from this health plan transition in January 2020 represents an approximate savings of \$514,000 which includes the payoff of the City IBNR of \$1,022,391. Additionally in projecting City health insurance expenses in FY '21 and assuming a 6% rate increase, the City could achieve a savings of approximately 1.5M below the FY '20 appropriation.

The Sewer Department is estimated to save about \$244,762 in health expenses in FY '20 after the IBNR has been paid. Additionally, it is estimated that FY '21 should be approximately \$300,000 less than the current year's appropriation.

The transition of our medical benefits coverages to the State Sponsored Plan is a change from self-insured coverage to fully insured coverage and addresses various other priorities identified in my February 15 letter to MARB.

The ongoing management and monitoring of paid claims against our budget appropriations will be eliminated with a fully insured plan. This ongoing financial oversight of the City, Fire and Sewer funds self-insured plans has become an ever more complex and time consuming responsibility for the Finance Department. Also, when combined with the Education employees' monthly paid claims expense adds a significant degree of variability to our cash flow demands.

This convergence will most importantly eradicate the estimated \$2.0M in the IBNR liability sometime during FY '21, and thus was a key priority in this category.

This will be a rather complex undertaking but is achievable. We provided MARB with a timeline of tasks needed to accomplish this but a more detailed plan is being developed and will be transmitted to MARB shortly.

An important component to this category is the establishment of a Wellness Program, which has yet to be addressed but we hope to pursue sometime into the next fiscal year.

Another component of this category was to reevaluate the medical benefits Consulting Services of our third-party administrator who manages the billings for COBRA-eligible individuals and the myriad of retirees eligible for variations of medical benefit coverages from the City.

A change was made and we have replaced our incumbent third-party administrator. As the management of this function has become more complex and our financial exposure in this area has grown, we thought that this change would enhance the financial oversight and management of this function, since most retirees enrolled in this coverage are responsible for paying a portion of these benefit costs to the City on a monthly basis.

II. Energy Projects

1. The Connecticut Conference of Municipalities (CCM) has developed a very successful energy/utility cost saving program consisting of numerous initiatives such as energy purchasing, energy saving performance contracting, solar installation, street light acquisition and telecom auditing. We have been working with them in the following areas, which at this time have been identified as being the most feasible to pursue.

A. Municipal Energy Purchasing

Through the assistance of the Connecticut Conference of Municipalities and their energy consultant, Titan Energy, we competitively bid our procurement of electricity from multiple suppliers – the first time that the City has conducted such an initiative.

The budget appropriation for electricity for our four cost centers – the City departments, Board of Education, Sewer Department and Allingtown Fire District – have an aggregate budget of \$3.65M for FY '20.

Through our consultant we conducted a preliminary bid which would generate an annual savings of approximately \$255,000; however, we are likely to rebid the program as the expectation is that we could realize greater savings.

B. Energy Saving Performance Contracting

A second initiative we have begun to pursue with CCM is the establishment of an energy saving performance contract program. This program allows for the acquisition and installation of a myriad of energy efficient equipment and systems such as LED lighting upgrades, lighting controls, energy management systems (EMS), building weatherization and insulation, electrical equipment replacement, oil-to-gas conversion, etc. The cost of these items is paid through the energy savings realized from these equipment and system upgrades. Additionally the City would also realize energy savings from these changes beyond these payments, which will greatly increase once the projects have been paid. The City has no out-of-pocket cost and this initiative includes the Board of Education, Water Pollution Control Department and Allingtown Fire District.

This is a longer term initiative and the benefits, while not immediate due to its complexity and scope, can be very significant as evidenced by the results achieved in municipalities throughout the state.

We have begun the process to advance this initiative as we have met with one of the major energy consultants providing this service, and we are developing the RFP to solicit proposals from consultants.

While it is premature to attempt to estimate the potential savings until the individual projects are identified and life cycle costs of each project are calculated

and analyzed, the energy consultant we met indicated that in a city the size of West Haven, they could identify between \$10M to \$20M in energy projects appropriate for this program at no cost to the City. Due to the unique financing nature of this program, most of these projects would be capital projects which provide the added benefit of relieving financial demands on our capital budget and debt service but also provide savings in equipment maintenance expenses associated with older, inefficient and unreliable equipment that continues to impact the operating budget.

III. Sale of Fixed Assets

This item was included in my February 1, 2019 MARB letter in accordance with the MOA relative to the “Efficiencies, Cost Saving Initiatives and Revenue Enhancements Being Proposed and Evaluated” or the acronym ECSIRE. In a later correspondence to MARB on April 1, 2019 and in accordance with a separate requirement of the MOA I provided more detail on the process and analysis we would be establishing to more formally coordinate our efforts in the pursuit of the “Sale of City Owned Assets,” as identified by MARB.

As I stated in that letter, over the past few months the City has realized some success in this endeavor, in selling the Bayview property for \$257,000, and our pending sale of the Stiles and Thompson schools for \$850,000. Additionally, the prospective buyer intends to construct a mixed use community with each building. It is estimated that the combined projects would be assessed at approximately \$16.1M resulting in about \$584,000 in annual tax revenue. While we have achieved moderate success in this endeavor to sell fixed assets, it was apparent that our efforts were conducted in a rather ad hoc manner and I thought that we needed to develop a coordinated plan and process among key staff in order to ensure a greater likelihood for future success to be achieved in this initiative.

To accomplish this I developed a project team consisting of our Commissioner of Planning and Development (who will chair this group), our Building Official and Corporation Counsel. They will meet periodically, but not less than bimonthly and provide me with an ongoing inventory of fixed assets that have received interest from potential buyers or are not being utilized, are underutilized or are parcels that might have development potential but necessitate some alternative arrangement for the current City department occupant. As the need arises, other staff will be included in this process of review and analysis.

The initial task will be to develop a fixed asset inventory list exclusively for this purpose. It will necessitate mining and assembling data based on the criteria established by our project team. This fixed asset inventory list and supporting data will be a rather labor intensive project and rather time consuming but we will have the benefit of a team of law school interns working with our Corporation Counsel throughout the summer.

Lee Tiernan, our Corporation Counsel, will also have his team of interns researching and analyzing blighted, abandoned buildings identified for foreclosure to assess their value to the City if taken by foreclosure. The team will evaluate the properties in terms of complexity of the foreclosure action as well as the financial, social and economic benefit derived from this type of intervention as well as the plan to accomplish this with each property, as no two property issues are identical.

While these fixed asset sales can be a source of significant revenue, they can also be a very uncertain and fluctuating revenue source. Consequently its use as a one-time revenue source must be managed in a very judicious manner. Therefore, to insure the prudent use of these resources we will establish a formal policy to appropriately determine the utilization of any future funds received through these sales.

The basic framework of this policy would be to segregate these funds to the extent practical, into a special revenue sale of fixed assets reserve fund. This fund would hold these proceeds to ensure that they are not automatically treated as operating budget miscellaneous revenue funds. Additionally the criteria for the use of these funds would be to address any number of long term liabilities.

IV. User Fee Evaluation

The City budget identifies 27 categories of user fees that are segregated into three components which are listed below. The listing also identifies the revenue appropriation for each in the FY '19 budget and proposed FY '20 budget.

These user fees are imposed by numerous City departments and represented \$3.074M in FY '19 and FY '20 is recommended at \$3.136M.

The 27 categories of budgeted fees understates the plethora of actual individual user fee charges as many categories are an aggregated total of these individual user charges comprising this category. For example, under "Licenses and Permits" there is a line for "Police License and Protective Permits," which consists of at least 24 discreet items. So in reality the number of total individual user charges approved by ordinance could approximate at least 150-200 separate user fee charges.

Consequently, our evaluation will be comprehensive but a necessary element to its success.

While some of these charges have been modified in the recent past, many have not been revisited in a number of years. Since the basis for each charge is likely the result of a variety of variables, it will be important to identify the underlying rationale for the charge and the determination for the assigned cost associated with each.

As part of this initiative we were asked to estimate how much revenue any changes could generate. I simply stated in my earlier letter to MARB that if they were each increased by 5% -10% it would yield approximately \$154,000-\$308,000, which was the simplest means of quantifying the potential benefit of this initiative.

This analysis will consist of using the calculations based on the purpose of the charge, when the charge was last revised and the c.p.i. adjustment over this timeframe. Additional analysis will determine if the charge includes the direct or the indirect cost of the service or is simply a direct subsidy. Finally, another component of this analysis is user fees' comparability to the market, specifically what other similar municipalities charge for this service, how and why the charges might have been revised in the recent past, and if other municipalities are even charging for these services.

Since most of these charges have been adopted on an ad hoc basis over many years, we want to utilize a methodology that will create a system that coordinates these fees such that they are evaluated in a consistent and uniform manner, are coordinated to reflect the connections across departments and are equitable and evidence-based determinations.

Additionally, we will explore opportunities for developing new user fees in situations where it is warranted as well as evaluate the effectiveness of our collection of the existing fees to ensure that revenue opportunities are being maximized.

We have been using the services of the Connecticut Conference of Municipalities to assist with this initiative and will continue to use their services throughout this study as well as support from other professional resources such as the International City/County Management Association (ICMA), the Government Finance Officers Association (GFOA) as well as the Council of Governments to name a few.

The targeted date for completion of this project is expected to take us into the late fall of this calendar year, with a hoped-for implementation date of January 2020, but given the variability and exigencies that I mentioned there is no simple way to quantify the eventual outcome.

V. Establish a Single Installment of Personal Property and Motor Vehicle Taxes

The City Charter, Chapter X, Part B, Section 3 "Collection Taxes" states that "all City taxes in each fiscal year shall be due and payable in two equal installments on the first day of July and January, except that any tax of less than One Hundred Dollars (\$100.00) shall be due and payable in full on the first day of July."

Section 12-142 of the Connecticut General Statutes permits the legislative body of each municipality to "determine whether such tax shall be due and payable in a single installment or in two semiannual installments or in four quarterly installments," provided it is allowed by law.

While the current City Charter prescribes that the three classes of property taxes (real estate, motor vehicle and personal property) are paid in two installments (July and January), to reduce postage costs and processing expenses the City issues the two bills for each class of taxes in the July mailing but the bills have separate due dates

(July and January). Utilizing the single mailing of the two bill installments saves the cost of printing and handling approximately 56,911 bills twice a year. This has been a very prudent practice and saved thousands of dollars annually.

I would propose that through the ongoing Charter revision process, the legislative body be given the authority to make this decision on frequency of motor vehicle and personal property bill by ordinance rather than this decision being mandated by Charter. Specifically, I recommend that the Charter permit the Council to have the discretion to determine whether the motor vehicle and personal property tax bills are issued in a single installment payment, as there are significant and quantifiable benefits to this procedure as the chart below illustrates.

Based on the Oct. 2017 Grand List (FY 18-19 budget):

	# of accounts	Est. Tax Revenue
Real Estate	16,340	\$ 81,376,753
Personal Property	2,131	\$ 4,796,320
Motor Vehicles	38,440	\$ 9,593,799
Supplemental Motor Vehicles (SMV)	8,866	\$ 1,683,918
TOTAL	65,771	\$ 97,450,790

The total estimated tax revenue generated from motor vehicle and personal property taxes is \$14,390,119; conversely splitting the tax bills in two installments yields approximately \$7,195,060 in July and January.

Transitioning to a single motor vehicle/personal property installment payment in July of approximately \$14,390,119 would allow for the additional \$7,195,000 to be invested for at least 180 days. At the current interest rate received from the State's Short Term Investment Fund (STIF) of 2.42%, this will generate approximately \$80,000-\$100,000 in additional investment interest earnings.

Additionally, savings would be generated since 40,571 fewer personal property and motor vehicle bills would need to be printed and the postage cost for the mailing would be reduced as a result of the lower weight of the envelopes.

Also, the Collector's staff would be relieved of processing the second installment motor vehicle and personal property tax bills, freeing up their time in January to more quickly process real estate and supplemental motor vehicle, pursue delinquent taxes, reduce overtime and conduct the tax lien sale one to two months sooner.

In addition to the estimated additional investment income yield of about \$80,000-\$100,000 annually it is estimated that the administrative savings realized could be \$5,000-\$10,000 annually. The issuance of single installment motor vehicle and

personal property tax bills is not an uncommon practice as other Connecticut municipalities have implemented this single installment payment.

Finally, it is important to note that this recommended Charter revision does not mandate this change but simply provides the City Council the flexibility and authority to adopt this change by ordinance if they so desire.

Allowing Council the authority to legislate this revision provides another tool for the City to enhance its revenue and institute some saving if it so chooses. Without this change the City and its legislative body would be prohibited from exercising this most beneficial discretion. If this change is incorporated into the Charter Revision and it is passed, it could not be implemented until at least FY '22 or '23, depending upon the date of any Charter revision adoption.

VI. Reevaluate the City's Current Solid Waste and Recycling collection and Disposal Program

The City uses the traditional rear loader trash truck for solid waste and recycling collection and contracts for this service through a private hauler. This fiscal year, the annual contract for this service is \$460,000 for recycling and \$1,273,000 for trash removal. These costs do not include the estimated expense of \$1,024,000 for the tip fee associated with the disposal of this waste.

There are some alternatives to this traditional method of providing this service which we intend to pursue.

The first option would be to change this collection process from the traditional rear loader to an automated trash and/or recycling collection truck. The potential benefit of this change is that the hauler is able to reduce his workforce from three maintainers to one per truck. And while this would provide savings opportunities for both the trash and recycling collections, it likely would be more advantageous to start this with the recycling program.

The automated collection program would require that the City provide each homeowner with a standard size and designed container to facilitate the automated trash/recycling pick-up, usually a 96 gallon container. In the case of recycling collection, homeowners would likely have a 96 gallon recycling container replacing their 18 gallon container. Given the increased container capacity (more than five times larger), the recycling collection can be modified from a weekly to a biweekly collection system, thereby reducing the contractual obligation of weekly collection.

Consequently, in this program the hauler saves funding by the staff reduction per truck from three to one maintainer and reduces the annual recycling collection pick-ups from 52 (weekly) to 26 (biweekly).

However, there is a cost involved to the City to initiate this program as the City would likely have to acquire the trash/recycling containers for each homeowner. The

hauler can also acquire the containers and build the cost into the service contract but it is probably not cost effective for the City. This expense for acquisition of these containers is considered a capital item. It can be acquired in the Capital Budget and amortized over a number of years. The trash containers cost about \$50 per container and with 13,000 residential collection points; this total cost would be about \$650,000 with an estimated life expectancy of 8 to 10 years.

A second option to reduce the cost of trash collection that will be explored is a “pay-as-you-throw” service, which the State Department of Energy and Environmental Protection has been promoting. This is a dramatically different approach to providing this service as it shifts more of the cost of the service to the homeowner. In short, the homeowner would have to acquire specifically identified and designed trash bags and the trash hauler would only collect those designated bags from each household. This method transfers direct cost onto the homeowner.

The savings to the City would accrue in two ways under this program. First, the homeowner would be subsidizing this program directly through a user charge and it is anticipated that this pay-to-throw homeowner expense would incentivize the homeowner to increase recycling and thereby reduce the tip fee cost of trash disposal. However, since the City is now forced to pay a tip fee for recycling disposal, there is limited benefit to this option.

The existing solid waste/recycling collections agreement expires on June 30, 2020, which is our target date for implementing any changes to this service if our analysis shows it to be of significant financial benefit. The potential cost savings and cost avoidance cannot be estimated until the discussions ensue with our current waste hauler and expand from there.

VII. Transition to a Biweekly Payroll Disbursement Process

The City currently disburses payroll to all employees on a weekly basis and it approximates about \$600,000 per week. Payroll disbursement has become increasingly complex, voluminous and very time consuming. Performing this process on a weekly basis is an inefficient and costly cyclical process.

Due to the frequency and demands of this process, audit time is limited and overtime for processing is frequently unavoidable. A biweekly payroll process would enhance the opportunity for a more effective system of checks and balances, reduce the likelihood for overtime, allow for expanded responsibilities for payroll staff and also reduce paper and printing costs.

An additional benefit would be improved cash flow and a modest increase in investment income earnings.

Given that this change would likely involve negotiations with our labor unions it is unlikely to be implemented until the start of calendar year 2020, provided that we are successful with our negotiations.

VIII. Institute the Social Security Exclusion for Temporary/Part Time/Seasonal Employees

Section 218 of the Social Security Agreement allows for an exclusion from social security payments for temporary/part time/seasonal employees who qualify under this provision. This exclusion would provide the City and Board of Education an exemption from the 6.2% social security wage contribution on employees falling into these classifications.

It is estimated that the City expends approximately \$830,000 annually in the social security contribution for these categories of employees and the Board of Education, approximately \$1,350,000. This converts to a savings of about \$51,500 for the City and \$74,400 for the Board of Education.

Qualification for this exclusion does require approval by the Social Security Administration and also does require that the qualifying employer establish a defined contribution plan for these employees.

If this initiative proves feasible it would not be implemented until the start of the next calendar year, Jan. 1, 2020.

IX. Expand and Enhance Utilization of the MUNIS Financial Management Software System to All City Departments

The City of West Haven has contracted with Tyler Technologies for many years to provide their MUNIS financial management software system to the City. Some of the key modules of this system are purchase order/purchase requisition; budgeting; human resources; payroll and accounts receivable, just to name a few. However, this MUNIS system has either not been used or significantly underutilized by most City departments except Finance and Education. This problem has resulted in deficiencies and few safeguards in the financial system of checks and balances, an overdependence on a manual system, unreliability of information and numerous inefficiencies. The area most affected by this is the purchasing/accounts payable process and payroll process.

As MARB members recall, we responded to this issue many months ago with the hiring of BlumShapiro Consulting to conduct a MUNIS Operational Assessment. Their findings and recommendations have formed the blueprint for our action plan on this initiative.

However, this is an initiative that requires an ongoing commitment of time for training of key staff in each City department on a consistent basis, but we have not been able to advance this as expected. While we have held periodic training sessions for our employees, and our Finance Director has met with other municipalities using MUNIS software, the success of this effort requires planned, ongoing and regular training for a specified period of time, almost like an emersion course.

As I stated in February, the first integral step toward a successful outcome that will maximize the benefit of using MUNIS is conducting a process improvement evaluation of the purchasing/accounts payable function.

OPM Program Director Allison Fisher will be conducting this process review and while she has had some collaboration with Finance Director Frank Cieplinski, her involvement and assistance needs to be initiated during these next few months. A by-product of this process improvement effort will be to enhance the development of a more efficient, coordinated and timely audit process.

Our priority in this MUNIS initiative is to introduce a purchase requisition requirement in this process, which is not currently utilized in the purchasing process. The current process uses vouchers for purchases, effectively eliminating any system of checks and balances or internal controls by the finance department. This results in overspending of line items and potentially the department budget, and mischarges to accounts. And while the Finance Director has initiated a manual oversight process as a safeguard, it is simply a temporary and labor-intensive safety net. Adding a purchase requisition step will decentralize the purchasing function by placing more responsibility on the initiating department, greatly increasing their financial accountability. Finally this added purchasing component will allow user departments to directly access multiple financial reports and not burden or rely on the finance department to develop them. The expected outcome will be greater cost control, enhanced efficiency and effectiveness for the finance department and user departments and greater department financial accountability. Until this new process is fully implemented we cannot quantify the benefits of these expected results.

We expect to have the majority of this phase of the initiative completed by the end of this fiscal year. It is absolutely integral to accomplishing an effective, reliable financial management operation.

Our revised timeline to accomplish this is to have it operational well before the end of this calendar year.

X. Addendum

These preceding items were transmitted to the MARB in my letter of February 15, 2019 and in this intervening period have identified a few more important initiatives that we are or will be pursuing, which I want to add to this list. While they have not been completely vetted to provide extensive details at this time, I will summarize each.

A. Fiscal Year 2019 Financial Audit

As you well know the City has been unable to complete its annual financial audit by the State-required deadline of December 31 for each of the past few years. This is a significant deficiency with far-reaching fiscal implications and no one understands this better than me.

This past year's efforts to complete the audit in a timely fashion were greatly exacerbated by the fact that West Haven had four Finance Directors over a 13 month period, which did not make this endeavor any easier; however, the entire experience certainly provided painful insight into what we need to do to avoid a reoccurrence of this problem.

First and most importantly I have a very competent Finance Director whose leadership, accounting skills and recognition of the problems we encountered will ensure that a plan and management oversight is in place to achieve our objective.

Frank Cieplinski has been developing a formalized audit preparation process with milestones that must be achieved and outlining the required role of each key staff member in order to meet these expectations. Heretofore the City has not formalized guidelines, expectations and deadlines for anyone to follow to expedite this process.

The key to a successful audit process starts with the timely closeout of the fiscal year, no later than August 31. Another key element which Mr. Cieplinski is addressing is to coordinate the role that our various consultants play in this process, specifically our actuary, workers' compensation provider and medical benefits consultant. One of the major failings of this past audit was our inability to get our OPEB information collected and completed in a timely manner, through no fault of the consultants but resulting from internal mismanagement.

I expect that within the month we will be able to provide MARB with our audit action plan and will also provide monthly updates to MARB on our audit progress once it is started.

B. Establishment of an Other Post Employment Benefits (OPEB) Trust Fund

The City has begun to make inroads in this area with the anticipated payoff of the medical benefits Incurred But Not Reported (IBNR) liability of about \$2.0M. The transition to the State Partnership Plan for medical benefits coverage will generate enough savings to pay this off while also allowing us to reduce our budget appropriations.

I have submitted a request to the City Council to formally establish an OPEB trust fund, which is the first step in addressing our large, outstanding OPEB liabilities. I am hopeful that this will be approved by the Council within in the next two months.

Since we have identified \$1.750M in excess surplus from FY '19 from the funds appropriated but not needed for deficit reduction, we are hopeful that MARB will permit the use of this money to be transferred to this trust. Additionally, we will commit an annual appropriation from the general fund, sewer fund and BOE funds to provide an annual stream of financial contributions to grow the fund.

Also, we hope to redirect receipts from large one-time revenues, such as proceeds from the sale of fixed assets, which we are aggressively pursuing, into this fund.

A policy will be formulated to ensure that these proceeds and other one-time unanticipated revenues be committed to the trust.

Finally, we will develop a mechanism to ensure that the assets are managed by a third-party investment manager, to attain the highest investment yield we can achieve.

C. Telecommunications and Waste Management Bill Review Audit

Through the assistance of the Connecticut Conference of Municipalities we will be engaging the services of Schooley Mitchell to conduct an audit of our telecommunications and waste disposal billings. The expectation of this service is that it will yield cost recovery funds resulting from incorrect billings for these services as well as generating budget savings once potential billing errors are corrected. Additionally, the telecommunications audit can also identify alternative pricing options that could yield additional savings.

CITY OF WEST HAVEN ANALYSIS OF FUND BALANCE

	FY2018 ACTUAL	FY2019 FORECAST	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
TOTAL REVENUE	155,431,105	157,614,026	158,805,293	162,489,853	167,366,372	168,611,804	168,651,175
TOTAL EXPENSES	159,737,299	162,142,198	162,920,835	165,671,311	168,752,248	164,589,190	167,225,879
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	(4,306,193)	(4,528,172)	(4,115,542)	(3,181,458)	(1,385,876)	4,022,614	1,425,296
OTHER REVENUES	16,626,016	-	-	-	-	-	-
MARB REVENUE	8,000,000	8,000,000	4,115,542	4,000,000	2,000,000	-	-
FINAL SURPLUS/(DEFICIT)	20,319,823	3,471,828	-	818,542	614,124	4,022,614	1,425,296
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MILL RATE		36.26	36.68	38.53	39.59	39.83	39.73
MILL RATE (ORIGINAL MODEL)		36.26	37.25	39.26	39.99	39.99	
MILL RATE CHANGE			0.42	1.85	1.06	0.25	(0.10)
MILL RATE CHANGE (ORIGINAL MODEL)			1.00	2.01	0.73	(0.00)	
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BEGINNING FUND BALANCE	(18,138,674)	2,181,149	3,152,977	3,152,977	3,971,519	4,585,643	8,608,257
HOLD FOR IBNR/RUNOFF COSTS		(2,500,000)					
ENDING FUND BALANCE (ADJUSTED FOR IBNR)	2,181,149	3,152,977	3,152,977	3,971,519	4,585,643	8,608,257	10,033,553
ORIGINAL FUND BALANCE (ORIGINAL MODEL)	(128,165)	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568	
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FUND BALANCE % OF TOTAL EXP.	1.37%	1.94%	1.94%	2.40%	2.72%	5.23%	6.00%
FUND BALANCE % OF TOTAL EXP. (ORIGINAL MODEL)	-0.08%	0.76%	1.01%	1.63%	2.72%	5.24%	

REVENUE ASSUMPTIONS:

Grand List - FY22 Revaluation assumed to yield 2% growth in valuation
Grand List - Thompson & Stiles Schools back onto the grand list in FY21
Grand List - Thompson & Stiles Schools full renovation/revaluation FY22
Grand List - Havens Project will have negative impact on grand list once demolition begins
Grand List - Havens Project completion (FY23) revaluation
From Invest. General Fund - assumes 3% return of PY ending fund balance

EXPENDITURE ASSUMPTIONS:

Unidentified savings from original plan included
YOY Increase in Debt service held from original plan
Education levels held to original plan
Self Funded Claim Margins maintained until details of CT Partnership plan can be layered in
Plan assumes vacancies filled over 5 year plan

REVENUE & EXPENDITURE SUMMARY

	FY2018 ACTUAL	FY2019 FORECAST	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
REVENUES:							
Current Property Tax Levy	92,002,428	94,407,495	96,375,557	100,845,585	105,677,330	106,784,496	106,575,977
Non Current Taxes	2,563,802	2,050,392	2,048,000	1,797,440	1,848,363	1,900,814	1,954,839
Interest & Lien Fees	1,006,008	879,971	792,150	820,325	849,565	879,914	911,416
Licenses & Permits	1,991,732	1,985,917	1,791,424	1,553,367	1,554,968	1,601,617	1,649,665
Fines, Forfeits & Penalties	318,210	288,690	200,750	219,023	239,068	261,063	285,199
Use Of Money/Property	208,375	351,443	101,250	128,964	156,959	179,163	304,001
From Other Agencies	52,530,301	53,165,167	52,726,034	52,726,034	52,726,034	52,726,034	52,726,034
Charges - Current Services	1,143,450	1,081,639	1,143,674	1,179,797	1,217,661	1,257,349	1,298,952
Other Revenues	2,323,253	1,986,253	2,217,579	2,248,176	2,282,415	2,324,169	2,354,290
Other Financing Sources	1,343,546	1,417,060	1,408,875	971,143	814,010	697,186	590,802
TOTAL REVENUE	155,431,105	157,614,026	158,805,293	162,489,853	167,366,372	168,611,804	168,651,175
EXPENDITURES:							
General Government	2,183,438	1,812,204	1,848,036	1,786,757	1,867,320	1,896,743	1,911,779
Planning & Development	1,004,758	927,312	968,937	1,035,626	1,045,461	1,064,118	1,066,496
Finance	2,632,003	2,703,776	2,769,796	2,670,730	2,782,184	2,844,550	2,873,831
Public Safety	15,513,580	15,126,868	15,695,568	15,730,148	15,968,976	16,270,747	16,390,427
Public Works	10,399,951	10,376,181	10,765,156	10,991,594	11,163,215	11,382,398	11,520,944
Human Resources	2,045,868	1,993,256	1,943,994	2,032,343	2,103,343	2,143,462	2,153,563
Library	1,596,000	1,521,000	1,421,000	1,471,000	1,446,000	1,421,000	1,421,000
Board Of Education	89,594,144	89,960,421	89,960,421	90,681,544	91,044,270	91,408,447	91,774,081
Operating Charges	17,120,879	17,718,980	18,842,560	20,584,782	21,709,846	22,777,067	23,931,432
Debt Service	17,401,021	19,213,849	18,873,827	18,985,732	19,898,270	13,584,658	14,345,142
Contingent	245,658	788,351	(168,460)	(298,947)	(276,637)	(204,000)	(162,817)
TOTAL EXPENDITURES	159,737,299	162,142,198	162,920,835	165,671,311	168,752,248	164,589,190	167,225,879
SURPLUS/(DEFICIT)	(4,306,193)	(4,528,172)	(4,115,542)	(3,181,458)	(1,385,876)	4,022,614	1,425,296
MUNICIPAL RESTRUCTURING FUNDS	8,000,000	8,000,000	4,115,542	4,000,000	2,000,000	-	-
CHANGE IN FUND BALANCE	3,693,807	3,471,828	-	818,542	614,124	4,022,614	1,425,296
BEGINNING FUND BALANCE	(18,138,674)	2,181,149	3,152,977	3,152,977	3,971,519	4,585,643	8,608,257
HOLD FOR IBNR/RUNOFF COSTS	-	(2,500,000)	-	-	-	-	-
ENDING FUND BALANCE (ADJUSTED FOR IBNR)	2,181,149	3,152,977	3,152,977	3,971,519	4,585,643	8,608,257	10,033,553
<i>ENDING FUND BALANCE PER ORIGINAL PLAN</i>	<i>(128,165)</i>	<i>1,234,080</i>	<i>1,653,556</i>	<i>2,705,210</i>	<i>4,590,772</i>	<i>8,625,568</i>	

MILL RATE CALCULATION

	FY2018 ACTUAL	FY2019 BUDGET	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
GENERAL FUND							
General Government	2,183,438	1,789,625	1,848,036	1,786,757	1,867,320	1,896,743	1,911,779
Planning & Development	1,004,758	962,385	968,937	1,035,626	1,045,461	1,064,118	1,066,496
Finance	2,632,003	2,594,335	2,769,796	2,670,730	2,782,184	2,844,550	2,873,831
Public Safety	15,513,580	15,759,688	15,695,568	15,730,148	15,968,976	16,270,747	16,390,427
Public Works	10,399,951	10,268,332	10,765,156	10,991,594	11,163,215	11,382,398	11,520,944
Human Resources	2,045,868	2,014,204	1,943,994	2,032,343	2,103,343	2,143,462	2,153,563
Library	1,596,000	1,521,000	1,421,000	1,471,000	1,446,000	1,421,000	1,421,000
Board Of Education	89,594,144	89,960,421	89,960,421	90,681,544	91,044,270	91,408,447	91,774,081
Operating Charges	17,120,879	17,632,321	18,842,560	20,584,782	21,709,846	22,777,067	23,931,432
Debt Service	17,401,021	19,213,849	18,873,827	18,985,732	19,898,270	13,584,658	14,345,142
Contingent	245,658	2,587,041	(168,460)	(298,947)	(276,637)	(204,000)	(162,817)
TOTAL EXPENDITURES	159,737,299	164,303,201	162,920,835	165,671,311	168,752,248	164,589,190	167,225,879
Interest & Lien Fees	1,006,008	765,000	792,150	820,325	849,565	879,914	911,416
Licenses / Permits	1,991,732	1,814,450	1,791,424	1,553,367	1,554,968	1,601,617	1,649,665
Fines & Forfeits	318,210	150,000	200,750	219,023	239,068	261,063	285,199
Use Of Money	208,375	80,000	101,250	128,964	156,959	179,163	304,001
Current Services	1,143,450	1,109,209	1,143,674	1,179,797	1,217,661	1,257,349	1,298,952
Other Revenues	2,323,253	2,132,505	2,217,579	2,248,176	2,282,415	2,324,169	2,354,290
Other Fin. Sources	1,343,546	1,263,700	1,408,875	971,143	814,010	697,186	590,802
OPERATIONAL REVENUE	8,334,575	7,314,864	7,655,702	7,120,794	7,114,645	7,200,460	7,394,326
Federal and State Grants	52,530,301	52,727,631	52,726,034	52,726,034	52,726,034	52,726,034	52,726,034
MARB Restructuring Funds	8,000,000	8,000,000	4,115,542	4,000,000	2,000,000	-	-
PP, MV & Non-Current Taxes	2,563,802	1,800,000	2,048,000	1,797,440	1,848,363	1,900,814	1,954,839
Fund Balance Adjustment	-	-	-	818,542	614,124	4,022,614	1,425,296
Target Fund Balance as % of expenditures				2.40%	2.72%	5.23%	6.00%
Amount to be Raised by Current Taxes	92,002,428	94,460,706	96,375,557	100,845,585	105,677,330	106,784,496	106,575,977
TOTAL REVENUES	163,431,105	164,303,201	162,920,835	166,489,853	169,366,372	168,611,804	168,651,175
Current Tax Calculation							
Net GL - Motor Vehicle	259,519,230	261,726,860	266,920,740	266,920,740	266,920,740	266,920,740	266,920,740
Net GL - Real Estate/Personal Property	2,390,670,988	2,391,714,857	2,416,207,349	2,418,415,453	2,478,296,644	2,491,505,956	2,492,715,873
NET GRAND LIST	2,650,190,218	2,653,441,717	2,683,128,089	2,685,336,193	2,745,217,384	2,758,426,696	2,759,636,613
GENERAL FUND MILL RATE - MV	36.79	36.79	36.79	36.79	36.79	36.79	36.79
GENERAL FUND MILL RATE - R/E, PP	35.04	36.11	36.47	38.32	39.37	39.61	39.51
GROSS TAX LEVY - MV	9,547,712	9,628,931	9,820,014	9,820,014	9,820,014	9,820,014	9,820,014
GROSS TAX LEVY - R/E, PP	83,761,038	86,367,721	88,122,625	92,665,336	97,575,647	98,700,815	98,488,906
GROSS TAX LEVY	93,308,750	95,996,652	97,942,639	102,485,350	107,395,661	108,520,829	108,308,920
Gross Tax Levy	93,308,750	95,996,652	97,942,639	102,485,350	107,395,661	108,520,829	108,308,920
Collection Rate	98.60%	98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX	92,002,428	94,460,706	96,375,557	100,845,585	105,677,330	106,784,496	106,575,977
CAPITAL & NON-RECURRING							
Motor Vehicle	259,519,230	261,726,860	266,920,740	266,920,740	266,920,740	266,920,740	266,920,740
Real Estate/Personal Property	2,390,670,988	2,391,714,857	2,416,207,349	2,418,415,453	2,478,296,644	2,491,505,956	2,492,715,873
NET GRAND LIST	2,650,190,218	2,653,441,717	2,683,128,089	2,685,336,193	2,745,217,384	2,758,426,696	2,759,636,613
Capital & Non-Recurring Mill Rate	0.09	0.15	0.21	0.21	0.21	0.22	0.22
Capital & Non-Recurring Total	238,326	404,500	565,000	576,300	587,826	599,583	611,575
MILL RATE CALCULATION							
General Fund Mill Rate - MV		36.79	36.79	36.79	36.79	36.79	36.79
General Fund Mill Rate - R/E, PP		36.11	36.47	38.32	39.37	39.61	39.51
Capital & Non-Recurring Mill Rate		0.15	0.21	0.21	0.21	0.22	0.22
Total Mill Rate - MV	37.00	36.94	37.00	37.00	37.00	37.01	37.01
Total Mill Rate - R/E, PP	35.26	36.26	36.68	38.53	39.59	39.83	39.73
Tax Revenue Generated per 1 Mill	2,613,088	2,610,987	2,640,198	2,642,371	2,701,294	2,714,292	2,715,482

GRAND LIST PROJECTIONS

Assessment	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
Net GL - Motor Vehicle	258,055,554	259,519,230	261,726,860	266,920,740	266,920,740	266,920,740	266,920,740	266,920,740	
Growth Factor	3.49%	0.57%	0.85%	1.98%	0.00%	0.00%	0.00%	0.00%	
Real Estate/Personal Property	2,372,451,229	2,390,670,988	2,391,714,857	2,416,207,349	2,417,415,453	2,418,624,161	2,419,833,473	2,421,043,390	
Growth Factor	-8.91%	0.77%	0.04%	1.02%	0.050%	0.050%	0.050%	0.050%	
Revaluation Impact	-	-	-	-	-	48,372,483	48,372,483	48,372,483	2.00%
Development Impact - Stiles School	-	-	-	-	500,000	7,700,000	7,700,000	7,700,000	
Development Impact - Thompson School	-	-	-	-	500,000	5,600,000	5,600,000	5,600,000	
Development Impact - Havens	-	-	-	-	-	(2,000,000)	10,000,000	10,000,000	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Real Estate/Personal Property Total	2,372,451,229	2,390,670,988	2,391,714,857	2,416,207,349	2,418,415,453	2,478,296,644	2,491,505,956	2,492,715,873	
Total Net Grand List	2,630,506,783	2,650,190,218	2,653,441,717	2,683,128,089	2,685,336,193	2,745,217,384	2,758,426,696	2,759,636,613	
Original Grand List Assumptions			2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784		

REVENUE DETAILS	FY2018 ACTUAL	FY2019 BUDGET	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	
CURRENT PROPERTY TAX LEVY								
Current Property Tax Levy - MV	8,574,626	9,490,926	9,490,926	9,662,894	9,662,894	9,662,894	9,662,894	
Current Property Tax Levy - R/E, PP	83,427,802	84,969,780	86,884,631	91,182,691	96,014,436	97,121,602	96,913,083	
Subtotal	92,002,428	94,460,706	96,375,557	100,845,585	105,677,330	106,784,496	106,575,977	
NON CURRENT TAXES								
Motor Vehicle Supp. PA 76-338	1,424,633	1,200,000	1,236,000	1,273,080	1,311,272	1,350,611	1,391,129	3.0%
Prior Years Tax Lien Levy	1,001,564	400,000	412,000	424,360	437,091	450,204	463,710	3.0%
Prior Years Tax Lien Sale	-	-	-	-	-	-	-	
Suspense Tax	137,605	100,000	100,000	100,000	100,000	100,000	100,000	0.0%
Pers. Prop. Tax Audits	-	100,000	300,000	-	-	-	-	
Non-Cur.Per.Prop. Taxes	-	-	-	-	-	-	-	
Subtotal	2,563,802	1,800,000	2,048,000	1,797,440	1,848,363	1,900,814	1,954,839	
INTEREST & LIEN FEES								
Current Property Tax Interest	474,170	450,000	463,500	477,405	491,727	506,479	521,673	3.0%
Prior Years Tax Interest Levy	365,490	210,000	220,500	231,525	243,101	255,256	268,019	5.0%
Suspense Interest Tax	166,348	105,000	108,150	111,395	114,736	118,178	121,724	3.0%
Subtotal	1,006,008	765,000	792,150	820,325	849,565	879,914	911,416	
LICENSES & PERMITS								
Animal Licenses	16,455	13,000	13,390	13,792	14,205	14,632	15,071	3.0%
Marriage Licenses	2,420	3,000	3,090	3,183	3,278	3,377	3,478	3.0%
Sporting Licenses	276	200	206	212	219	225	232	3.0%
Building Permits	1,517,792	1,225,000	1,200,000	1,000,000	985,000	1,014,550	1,044,987	3.0%
Electrical Permits	177,901	160,000	160,000	135,000	139,050	143,222	147,518	3.0%
Excavation Permits	5,570	7,000	7,210	7,426	7,649	7,879	8,115	3.0%
Plumbing & Heating Permits	63,776	210,000	200,000	180,000	185,400	190,962	196,691	3.0%
Zoning Permits	120,654	87,000	95,000	97,850	100,786	103,809	106,923	3.0%
Alcoholic Beverage Licenses	148	150	155	160	164	169	174	3.0%
Police License & Protect. Permits	17,837	20,000	20,600	21,218	21,855	22,510	23,185	3.0%
City Clerk Fees Collected	6,319	7,100	7,313	7,532	7,758	7,991	8,231	3.0%
Dog Pound Releases	(2,144)	2,000	2,060	2,122	2,185	2,251	2,319	3.0%
Health Licenses & Rest. Permits	64,728	80,000	82,400	84,872	87,418	90,041	92,742	3.0%
Subtotal	1,991,732	1,814,450	1,791,424	1,553,367	1,554,968	1,601,617	1,649,665	
FINES, FORFEITS & PENALTIES								
Parking Tags	233,873	125,000	175,000	192,500	211,750	232,925	256,218	10.0%
Tax Fines Penalties	52,514	25,000	25,750	26,523	27,318	28,138	28,982	3.0%
Building Code Violations	31,824	-	-	-	-	-	-	3.0%
Subtotal	318,210	150,000	200,750	219,023	239,068	261,063	285,199	
USE OF MONEY/PROPERTY								
From Invest. General Fund	193,375	55,000	70,000	94,589	119,146	137,569	258,248	3.0%
Rents, Concessions & Royalties	-	-	-	-	-	-	-	
Rents From City Facilities	15,000	25,000	31,250	34,375	37,813	41,594	45,753	10.0%
Subtotal	208,375	80,000	101,250	128,964	156,959	179,163	304,001	
FROM OTHER AGENCIES								
FEMA	-	-	-	-	-	-	-	
Educational Cost Sharing (ECS)	45,003,667	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	
Transport. Grants Public & Private	-	-	-	-	-	-	-	
Special Aid Handicapped	-	-	-	-	-	-	-	
Special Education Grant	-	-	-	-	-	-	-	
School Build. Construction	-	-	-	-	-	-	-	
Health/Welfare Parochial School	74,225	60,000	60,000	60,000	60,000	60,000	60,000	
Pilot -State, Colleges & Hosp.	5,412,671	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	
Prop Tax Relief Manuf.Muni.Proj.	147,516	147,516	147,516	147,516	147,516	147,516	147,516	
Elderly/Disability Property Tax Relief	6,000	-	-	-	-	-	-	
Mashantuc. Pequot St.Prop.	951,618	807,097	807,097	807,097	807,097	807,097	807,097	
Prop.Tax Relief-Total Disability	5,370	5,370	5,370	5,370	5,370	5,370	5,370	
Pilot -State, Owned Prop.	-	181,198	181,198	181,198	181,198	181,198	181,198	
Prop.Tax Relief Veterans Reimb.	133,950	118,373	118,373	118,373	118,373	118,373	118,373	
Boat Grant Pilot-Vessels	-	-	-	-	-	-	-	
Prop.Tax Relief Hotel Tax	-	-	-	-	-	-	-	
Town Road Aid	617,602	617,602	616,005	616,005	616,005	616,005	616,005	
State Task Force Reimb.- Police	-	-	-	-	-	-	-	
State Miscellaneous Grants	177,681	122,000	122,000	122,000	122,000	122,000	122,000	
MRSA Select Pilot	-	-	-	-	-	-	-	
MRSA Sales Tax Sharing	-	-	-	-	-	-	-	
MRSA Motor Vehicle	-	-	-	-	-	-	-	
LOCIP	-	-	-	-	-	-	-	
Subtotal	52,530,301	52,727,631	52,726,034	52,726,034	52,726,034	52,726,034	52,726,034	

REVENUE DETAILS	FY2018 ACTUAL	FY2019 BUDGET	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	
CHARGES - CURRENT SERVICES								
Record Legal Instruments Fee	660,795	625,000	656,250	689,063	723,516	759,691	797,676	5.0%
Police Charges- Pub.Safety	13,988	15,000	15,450	15,914	16,391	16,883	17,389	3.0%
Sundry Other Misc.	-	150	155	160	164	169	174	3.0%
Misc. Public Works/Sewer-Orange	37,819	37,059	37,059	37,059	37,059	37,059	37,059	
Misc. Gen. Govt. - All Other	79,910	90,000	92,700	95,481	98,345	101,296	104,335	3.0%
Misc. Schools	-	-	-	-	-	-	-	
Misc. Parks & Recreation	348,588	340,000	340,000	340,000	340,000	340,000	340,000	
Police Charges- PD Extra	-	-	-	-	-	-	-	
Public Works - All Other	2,330	2,000	2,060	2,122	2,185	2,251	2,319	3.0%
Vaccines Health Flu Fees	20	-	-	-	-	-	-	
Misc. Welfare - All Other	-	-	-	-	-	-	-	
Subtotal	1,143,450	1,109,209	1,143,674	1,179,797	1,217,661	1,257,349	1,298,952	
OTHER REVENUES								
Telephone Access	99,121	117,044	120,555	124,172	127,897	131,734	135,686	3.0%
SCCRWA Pilot NH Water	305,665	296,330	305,220	314,377	323,808	333,522	343,528	3.0%
Parking Meters	72,042	20,000	30,000	30,900	31,827	32,782	33,765	3.0%
Sale of Property & Fixed Assets	199,200	-	-	-	-	-	-	
Pilot Housing Authority	141,536	141,000	145,230	149,587	154,075	158,697	163,458	3.0%
Housing Authority 3Yr. Suppl.	-	-	-	-	-	-	-	
Sewer Collection Fee Exp.	55,166	48,397	51,301	54,379	57,642	61,100	64,766	6.0%
Insurance Reimbursement	9,411	20,000	20,600	21,218	21,855	22,510	23,185	3.0%
Yale Voluntary Contribution	427,290	422,651	422,651	422,651	422,651	422,651	422,651	
U.N.H. C.A.D. Maint. Contribution	-	-	-	-	-	-	-	
Miscellaneous Revenues	159,477	210,000	210,000	210,000	210,000	210,000	210,000	
Prem. Incom	-	-	-	-	-	-	-	
Non Recurr	-	-	-	-	-	-	-	
Quigley/Yale Parking	43,603	40,000	41,200	42,436	43,709	45,020	46,371	3.0%
B.O.E.Police Reimb	-	-	-	-	-	-	-	
Thom. School V.A. Parking	-	-	-	-	-	-	-	
Fire Dist. Share of ERS & ERS Grant	810,373	804,083	857,822	865,457	875,952	893,153	897,880	
Police Dept.Share of ERS	-	-	-	-	-	-	-	
Organic Recycl. Compost	370	13,000	13,000	13,000	13,000	13,000	13,000	
Subtotal	2,323,253	2,132,505	2,217,579	2,248,176	2,282,415	2,324,169	2,354,290	
OTHER FIN. SOURCES								
Operating Transfers In	-	-	-	-	-	-	-	
Residual Equity Trans In	172,130	200,000	250,000	257,500	265,225	273,182	281,377	3.0%
Contribution From Fund Balance	-	-	-	-	-	-	-	
Contribution From Sewer Fund	1,171,416	1,063,700	1,158,875	713,643	548,785	424,004	309,425	
Operating Transfers	-	-	-	-	-	-	-	
Subtotal	1,343,546	1,263,700	1,408,875	971,143	814,010	697,186	590,802	
Grand Total	155,431,105	156,303,201	158,805,293	162,489,853	167,366,372	168,611,804	168,651,175	
MARB Restructuring		8,000,000	4,115,542	4,000,000	2,000,000	-	-	
	155,431,105	164,303,201	162,920,835	166,489,853	169,366,372	168,611,804	168,651,175	

EXPENDITURE SUMMARY	FY2018 ACTUAL	FY2019 BUDGET	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
GENERAL GOVERNMENT							
City Council	101,695	88,982	162,672	87,883	88,870	90,650	90,881
Mayor's Office	324,962	317,111	317,111	318,553	320,172	324,287	325,867
Corporation Counsel	590,209	450,868	466,368	470,317	538,070	546,155	550,482
Labor Relations & Personnel	169,981	170,585	170,585	170,752	171,571	174,030	174,213
Communications - City	529,436	315,336	320,000	326,481	333,085	339,842	346,943
Town & City Clerk	316,197	298,198	266,278	267,343	268,952	272,735	273,902
Registrar Of Voters	140,552	140,525	137,002	137,247	138,252	140,526	140,795
Probate Court	10,406	8,020	8,020	8,182	8,348	8,517	8,695
Subtotal	2,183,438	1,789,625	1,848,036	1,786,757	1,867,320	1,896,743	1,911,779
PLANNING & DEVELOPMENT							
Planning & Development	396,967	383,595	383,647	385,363	389,106	395,919	397,800
Grants Administration	66,929	66,971	66,971	66,980	67,654	69,008	69,018
Building Department	540,862	511,819	518,319	583,283	588,700	599,191	599,679
Subtotal	1,004,758	962,385	968,937	1,035,626	1,045,461	1,064,118	1,066,496
FINANCE							
Treasurer	7,600	7,600	7,600	7,600	7,676	7,830	7,830
Finance/Comptroller	872,469	830,391	991,117	870,510	948,404	964,823	969,637
Purchasing	153,073	142,180	143,253	144,540	146,650	149,602	151,013
Info. & Tech. / Data Processing	531,602	506,213	531,862	547,593	565,707	586,282	604,382
Central Services	202,900	225,190	219,071	222,339	226,246	230,819	234,400
Tax Assessment	438,315	445,557	442,289	442,601	447,187	456,136	456,478
Board Of Assessment Appeals	2,000	5,600	5,600	5,661	5,749	5,865	5,931
Tax Collection	424,045	431,604	429,004	429,887	434,565	443,195	444,162
Subtotal	2,632,003	2,594,335	2,769,796	2,670,730	2,782,184	2,844,550	2,873,831
PUBLIC SAFETY							
Emergency Reporting System (ERS)	1,921,004	1,838,583	1,906,271	1,923,237	1,946,561	1,984,783	1,995,288
Public Safety Administration	873,874	1,006,030	829,836	840,364	851,663	866,321	877,857
Public Safety Operations	11,445,017	11,756,778	11,806,112	11,810,110	12,002,977	12,230,284	12,322,702
Public Safety Support	969,226	860,733	855,585	857,529	867,106	884,475	886,606
Animal Control	292,458	283,366	283,566	284,665	286,261	290,186	293,226
Emergency Management	12,000	14,198	14,198	14,244	14,409	14,698	14,748
Subtotal	15,513,580	15,759,688	15,695,568	15,730,148	15,968,976	16,270,747	16,390,427
PUBLIC WORKS							
Administration	588,978	597,958	604,341	610,629	619,026	630,549	637,440
Bureau Of Engineering	238,081	189,311	339,311	439,363	441,282	445,108	445,165
Central Garage	1,123,146	1,280,901	1,323,141	1,339,884	1,361,910	1,389,395	1,407,741
Compost Site	21,348	36,000	46,001	46,933	47,882	48,853	49,874
Disposal Of Solid Waste	2,995,218	2,908,900	3,169,900	3,234,098	3,299,519	3,366,453	3,436,799
Grounds & Building. Maintenance	1,296,012	1,221,681	1,243,881	1,258,934	1,279,282	1,305,091	1,321,585
Hwy & Park Maintenance	4,137,169	4,033,581	4,038,581	4,061,754	4,114,314	4,196,948	4,222,340
Subtotal	10,399,951	10,268,332	10,765,156	10,991,594	11,163,215	11,382,398	11,520,944
HUMAN RESOURCES							
Human Resources	298,070	282,237	279,236	359,742	409,974	416,110	417,617
Elderly Services	471,310	487,745	441,772	447,361	454,716	463,892	470,016
Parks & Recreation	885,004	889,252	878,548	880,655	890,547	908,390	910,698
Health Department	391,484	354,970	344,438	344,585	348,106	355,071	355,232
Subtotal	2,045,868	2,014,204	1,943,994	2,032,343	2,103,343	2,143,462	2,153,563
OTHER							
Library	1,596,000	1,521,000	1,421,000	1,471,000	1,446,000	1,421,000	1,421,000
City Insurance	629,482	825,977	800,977	817,199	833,729	850,643	868,418
Pensions & Hospitalizations	16,473,080	16,761,500	17,999,404	19,724,550	20,832,213	21,881,630	23,017,284
Med Com..Prog.	18,316	44,844	42,179	43,033	43,904	44,794	45,730
Debt Service	17,401,021	19,213,849	18,873,827	18,985,732	19,898,270	13,584,658	14,345,142
Contingency	245,658	2,587,041	(168,460)	(298,947)	(276,637)	(204,000)	(162,817)
Subtotal	36,363,558	40,954,211	38,968,927	40,742,568	42,777,479	37,578,725	39,534,757
CITY TOTAL	70,143,155	74,342,780	72,960,414	74,989,767	77,707,978	73,180,743	75,451,798
BOARD OF EDUCATION							
Tuition	8,442,650	7,939,386	7,939,386	7,971,144	8,003,029	8,035,041	8,067,181
Student Transportation	5,791,448	5,006,320	5,006,320	5,026,345	5,046,450	5,066,636	5,086,903
Salaries	51,751,311	52,370,421	52,370,421	52,579,903	52,790,223	53,001,384	53,213,390
Operation of Plant	3,856,215	3,847,829	3,847,829	3,863,220	3,878,673	3,894,188	3,909,765
Benefits & Fixed Charges	16,817,818	18,215,806	18,215,806	19,281,065	20,466,428	21,721,501	23,070,095
Purchased Services	1,546,280	1,161,159	1,161,159	1,165,804	1,170,467	1,175,149	1,179,850
Instruction	1,388,421	1,419,500	1,419,500	1,425,178	1,430,879	1,436,603	1,442,349
Return to original model	-	-	-	(631,115)	(1,741,879)	(2,922,055)	(4,195,452)
BOARD OF EDUCATION TOTAL	89,594,144	89,960,421	89,960,421	90,681,544	91,044,270	91,408,447	91,774,081

City Excluding Debt	52,742,134	55,128,931	54,086,587	56,004,035	57,809,708	59,596,085	61,106,656
Debt Service	17,401,021	19,213,849	18,873,827	18,985,732	19,898,270	13,584,658	14,345,142
Education	89,594,144	89,960,421	89,960,421	90,681,544	91,044,270	91,408,447	91,774,081
Total Expenditures	159,737,299	164,303,201	162,920,835	165,671,311	168,752,248	164,589,190	167,225,879

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
11000010	CITY COUNCIL								
11000010	51000	REGULAR WAGES	48,864	39,572	39,572	39,572	39,968	40,767	40,767
11000010	51010	CLERK OF THE COUNCIL	9,941	5,000	5,000	5,000	5,050	5,151	5,151
11000010	51350	PART TIME ELECTED	32,033	33,810	32,700	32,700	33,027	33,688	33,688
11000010	51500	OVERTIME	139	-	-	-	-	-	-
11000010	52250	ADVERTISING	2,905	3,600	3,600	3,673	3,747	3,823	3,903
11000010	52510	MAINTENANCE SERVICES	5,323	4,000	4,000	4,081	4,164	4,248	4,337
11000010	52770	OTHER SERVICES	2,154	2,500	2,500	2,551	2,602	2,655	2,710
11000010	54331	MISC. EXPENSE	336	500	300	306	312	319	325
11000010	NEW	LIBRARY CONTINGENCY	-	-	75,000	-	-	-	-
11000010		CITY COUNCIL	101,695	88,982	162,672	87,883	88,870	90,650	90,881
			-						
11050010	MAYOR								
11050010	51000	REGULAR WAGES	243,506	230,921	230,921	230,921	230,921	233,230	233,230
11050010	51300	PART TIME WAGES	19,106	15,000	15,000	15,000	15,150	15,453	15,453
11050010	52220	OUTSIDE PRINTING	900	630	630	643	656	669	683
11050010	52320	SUBSCRIPTIONS	175	200	200	204	208	212	217
11050010	52330	TRAINING & EDUCATION	-	300	300	306	312	319	325
11050010	52350	TRAVEL EXPENSE	1,333	2,000	1,500	1,530	1,561	1,593	1,626
11050010	52360	BUSINESS EXPENSE	2,446	7,000	4,900	4,999	5,100	5,204	5,313
11050010	52370	COUNCIL OF GOVERNMENTS	15,900	15,900	18,500	18,875	19,256	19,647	20,058
11050010	52390	CT. CONFERENCE MUNICIP.	36,160	36,160	36,160	36,892	37,639	38,402	39,205
11050010	52397	U.S.CONFERENCE MAYORS	5,269	7,000	7,000	7,142	7,286	7,434	7,589
11050010	53490	OTHER SUPPLIES	167	2,000	2,000	2,041	2,082	2,124	2,168
11050010		MAYOR'S OFFICE	324,962	317,111	317,111	318,553	320,172	324,287	325,867
			-						
11100010	CORPORATION COUNSEL								
11100010	51000	REGULAR WAGES	371,622	263,868	263,868	263,868	265,021	268,837	268,837
11100010	51000	NEW HIRES	-	-	-	-	62,500	62,500	62,500
11100010	51300	OVERTIME	-	-	7,500	7,500	7,575	7,727	7,727
11100010	52310	CONVENTIONS & DUES	264	1,000	1,000	1,020	1,041	1,062	1,084
11100010	52430	LEGAL SERVICES	175,758	150,000	153,000	156,099	159,256	162,487	165,882
11100010	52480	OTHER PROF. SERVICES	16,830	10,500	10,500	10,713	10,929	11,151	11,384
11100010	52490	TAX FORECLOSURE EXP.	9,001	10,000	15,000	15,304	15,613	15,930	16,263
11100010	53110	OTHER EQUIP.	3,321	3,500	3,500	3,571	3,643	3,717	3,795
11100010	53140	LIBRARY SUPPLIES	11,576	12,000	12,000	12,243	12,491	12,744	13,010
11100010	55180	SOFTWARE	1,838	-	-	-	-	-	-
11100010		CORPORATION COUNSEL	590,209	450,868	466,368	470,317	538,070	546,155	550,482
			-						
11150010	PERSONNEL DEPARTMENT								
11150010	51000	REGULAR WAGES	156,629	154,238	162,355	162,355	163,004	165,290	165,290
11150010	51500	OVERTIME	7,620	7,191	-	-	-	-	-
11150010	52250	ADVERTISING	-	-	-	-	-	-	-
11150010	52260	OTHER PRINTING	128	-	-	-	-	-	-
11150010	52310	CONVENTIONS & DUES	57	-	-	-	-	-	-
11150010	52330	TRAINING & EDUCATION	54	-	-	-	-	-	-
11150010	52830	OTHER EXAMS	5,493	9,156	8,230	8,397	8,567	8,740	8,923
11150010		PERSONNEL DEPARTMENT	169,981	170,585	170,585	170,752	171,571	174,030	174,213
			-						
11209910	TELEPHONE ADMINISTRATION								
11209910	52150	TELEPHONE	529,436	315,336	320,000	326,481	333,085	339,842	346,943
11209910		TELEPHONE ADMINISTRATION	529,436	315,336	320,000	326,481	333,085	339,842	346,943
			-						
11250010	CITY CLERK								
11250010	51000	REGULAR WAGES	256,778	246,298	213,193	213,193	213,712	216,374	216,374
11250010	51000	NEW HIRES	-	-	-	-	-	-	-
11250010	51500	OVERTIME	519	500	500	500	505	515	515
11250010	52290	ELECTION DAY EXPENSES	4,590	5,000	5,000	5,101	5,204	5,310	5,421
11250010	52310	CONVENTIONS & DUES	963	900	900	918	937	956	976
11250010	52330	TRAINING & EDUCATION	-	500	500	510	520	531	542
11250010	52340	MILEAGE ALLOWANCE REIMB.	-	100	100	102	104	106	108
11250010	52480	OTHER PROF. SERVICES	1,069	3,500	4,500	4,591	4,684	4,779	4,879
11250010	52520	EQUIPMENT REPAIR	3,941	400	400	408	416	425	434
11250010	52750	FEES & CHARGES	1,610	1,000	1,100	1,122	1,145	1,168	1,193
11250010	52770	OTHER SERVICES	46,725	40,000	40,000	40,810	41,636	42,480	43,368
11250010	53590	DOG LICENSES	-	-	85	87	88	90	92
11250010		CITY CLERK	316,197	298,198	266,278	267,343	268,952	272,735	273,902
11300010	REGISTRAR OF VOTERS								
11300010	51000	REGULAR WAGES	71,420	49,400	49,400	49,400	49,400	49,894	49,894
11300010	51020	DEPUTY REGISTRARS	9,583	10,000	10,000	10,000	10,100	10,302	10,302
11300010	51350	PART TIME ELECTED	28,000	28,000	28,000	28,000	28,280	28,846	28,846
11300010	51400	TEMPORARY PAYROLL	18,058	36,000	36,000	36,000	36,360	37,087	37,087
11300010	51500	OVERTIME	2,048	2,593	1,500	1,500	1,515	1,545	1,545
11300010	52310	CONVENTIONS & DUES	1,089	1,500	1,000	1,020	1,041	1,062	1,084
11300010	52330	TRAINING & EDUCATION	1,675	2,300	1,200	1,224	1,249	1,274	1,301
11300010	52580	EQUIPMENT MAINTENANCE	5,200	5,200	5,200	5,305	5,413	5,522	5,638
11300010	53130	OTHER SUPPL.	54	632	702	716	731	746	761

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
11300010	55600	VOTING MACHINES	3,425	4,900	4,000	4,081	4,164	4,248	4,337
11300010		REGISTRAR OF VOTERS	140,552	140,525	137,002	137,247	138,252	140,526	140,795
11650010		PROBATE COURT							
11650010	52640	OFFICE EQUIP. RENTAL	3,662	2,500	2,500	2,551	2,602	2,655	2,710
11650010	53110	OFFICE SUPPLIES	5,755	4,000	4,000	4,081	4,164	4,248	4,337
11650010	55190	OTHER EQUIP.	989	1,520	1,520	1,551	1,582	1,614	1,648
11650010		PROBATE COURT	10,406	8,020	8,020	8,182	8,348	8,517	8,695
11900010		PLANNING & DEVEL. ADMINISTRATION							
11900010	51000	REGULAR WAGES	304,272	297,895	297,897	297,897	299,881	304,884	304,884
11900010	51500	OVERTIME	2,269	1,000	1,000	1,000	1,010	1,030	1,030
11900010	52210	PRINTING	1,700	1,000	1,000	1,020	1,041	1,062	1,084
11900010	52250	ADVERTISING	37,975	31,500	31,500	32,138	32,788	33,453	34,152
11900010	52280	MAP PRINTING	150	450	300	306	312	319	325
11900010	52310	CONVENTIONS & DUES	1,863	3,000	1,200	1,224	1,249	1,274	1,301
11900010	52340	MILEAGE	-	-	-	-	-	-	-
11900010	52382	ENGINEERING COST PLAN & DEV	3,480	15,000	15,000	15,304	15,613	15,930	16,263
11900010	52385	ECON. DEVELOPMENT CONSULTANT	16,072	-	4,500	4,591	4,684	4,779	4,879
11900010	52395	REG'L.GROWTH PARTNERSHIP	-	4,500	-	-	-	-	-
11900010	52398	CT. MAIN STREET	-	-	-	-	-	-	-
11900010	52475	PUBLIC HEARING SECRETARY	4,650	6,300	5,000	5,101	5,204	5,310	5,421
11900010	52520	EQUIPMENT REPAIR	-	450	450	459	468	478	488
11900010	55270	OTHER EQUIPMENT	-	-	5,000	5,101	5,204	5,310	5,421
11900010	53460	CLOTHING & UNIFORMS	-	-	300	306	312	319	325
11900010	55700	LAND ACQUISITION	-	-	-	-	-	-	-
11900010	56400	PROP. MANGMT.	24,535	22,500	20,500	20,915	21,338	21,771	22,226
11900010		PLANNING & DEVEL. ADMINISTRATION	396,967	383,595	383,647	385,363	389,106	395,919	397,800
11900012		GRANTS ADMINISTRATION							
11900012	51000	REGULAR WAGES	66,462	66,521	66,521	66,521	67,186	68,530	68,530
11900012	52310	CONVENTIONS & DUES	-	-	-	-	-	-	-
11900012	53420	GRANT DEVELOPMENT EXP.	467	450	450	459	468	478	488
11900012		GRANTS ADMINISTRATION	66,929	66,971	66,971	66,980	67,654	69,008	69,018
11900013		BUILDING DEPARTMENT							
11900013	51000	REGULAR WAGES	529,213	487,849	487,849	487,849	492,728	502,583	502,583
11900013	51000	NEW HIRES	-	-	-	64,519	64,519	64,519	64,519
11900013	51500	OVERTIME	5,121	7,500	8,500	8,500	8,585	8,757	8,757
11900013	52310	CONV & DUE	3,590	3,600	3,600	3,673	3,747	3,823	3,903
11900013	52360	BUSNSS EXP	2,792	2,070	2,070	2,112	2,155	2,198	2,244
11900013	52440	ENG SERV	-	900	900	918	937	956	976
11900013	52520	EQUIP REPAIRS	-	900	900	918	937	956	976
11900013	52590	DEMO BLDGS	146	9,000	9,000	9,182	9,368	9,558	9,758
11900013	55270	OTHER EQUIPMENT	-	-	5,000	5,101	5,204	5,310	5,421
11900013	55190	OTHER OFFICE EQUIPMENT	-	-	500	510	520	531	542
11900013		BUILDING DEPARTMENT	540,862	511,819	518,319	583,283	588,700	599,191	599,679
12000010		TREASURER							
12000010	51350	PART TIME ELECTED	7,600	7,600	7,600	7,600	7,676	7,830	7,830
12000010		TREASURER	7,600	7,600	7,600	7,600	7,676	7,830	7,830
12100010		COMPTROLLER							
12100010	51000	REGULAR WAGES	633,589	607,791	634,217	634,217	639,308	650,844	650,844
12100010	51000	NEW HIRES	-	-	-	-	68,177	68,177	68,177
12100010	51500	OVERTIME	17,128	25,000	15,000	15,000	15,150	15,453	15,453
12100010	52310	CONVENTIONS & DUES	295	1,000	300	306	312	319	325
12100010	52420	FINANCIAL SERVICES	197,517	175,000	195,000	198,949	202,974	207,091	211,419
12100010	52970	EVICION SERVICES	23,940	21,600	21,600	22,037	22,483	22,939	23,419
12100010	56210	CONSULTANT	-	-	125,000	-	-	-	-
12100010		COMPTROLLER	872,469	830,391	991,117	870,510	948,404	964,823	969,637
12100020		PURCHASING / RISK MGT. DEPT.							
12100020	51000	REGULAR WAGES	82,339	79,680	79,680	79,680	80,477	82,087	82,087
12100020	51500	OVERTIME	-	-	-	-	-	-	-
12100020	52250	ADVERTISING	11,523	10,000	10,000	10,203	10,409	10,620	10,842
12100020	53110	OFFICE SUPPLIES / CITY	40,758	34,000	34,695	35,398	36,114	36,846	37,616
12100020	53115	OFFICE SUPPLIES / POLICE DEPT.	18,453	18,500	18,878	19,260	19,650	20,049	20,467
12100020		PURCHASING / RISK MGT. DEPT.	153,073	142,180	143,253	144,540	146,650	149,602	151,013
12200022		INFO. & TEC. D/P DEPARTMENT							
12200022	51000	REGULAR WAGES	162,570	152,097	160,215	160,215	161,817	165,054	165,054
12200022	51500	OVERTIME	13,175	10,116	5,000	5,000	5,050	5,151	5,151
12200022	52330	TRAINING	-	1,000	1,000	1,020	1,041	1,062	1,084
12200022	52460	OUTSIDE DATA PROC.	6,457	7,000	7,000	7,142	7,286	7,434	7,589
12200022	52510	MAINTENANCE SERV. AGREMT.	312,536	269,337	279,184	293,143	307,800	323,190	339,350
12200022	52570	OTHER REPAIR & MAINT.	22,958	40,000	48,900	49,890	50,900	51,932	53,017
12200022	52660	SOFTWARE LICENSES	3,113	4,225	5,125	5,229	5,335	5,443	5,557

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
12200022	53120	DATA PROC. SUPPLIES	2,775	7,438	7,438	7,589	7,742	7,899	8,064
12200022	55170	COMPUTERS	8,018	15,000	18,000	18,365	18,736	19,116	19,516
12200022		INFO. & TEC. D/P DEPARTMENT	531,602	506,213	531,862	547,593	565,707	586,282	604,382
12200023		CENTRAL SERVICES							
12200023	51000	REGULAR WAGES	56,821	56,820	56,821	56,821	57,389	58,537	58,537
12200023	51500	OVERTIME	195	900	900	900	909	927	927
12200023	52010	POSTAGE	70,376	64,000	64,000	65,296	66,617	67,968	69,389
12200023	52570	OTHER REPAIRS & MAINT.	409	2,700	2,700	2,755	2,810	2,867	2,927
12200023	52670	COPIER RENTAL	27,356	45,000	49,000	49,992	51,004	52,038	53,126
12200023	52810	VET. & MEMORIAL DAY SERV.	-	-	-	-	-	-	-
12200023	52850	HOLIDAY FESTIVITIES	-	-	-	-	-	-	-
12200023	53150	COPIER SUPPLIES	-	-	-	-	-	-	-
12200023	53160	MISC. EQUIPMENT CHARGES	-	-	-	-	-	-	-
12200023	53490	OTHER SUPPLIES	15,398	15,000	10,000	10,203	10,409	10,620	10,842
12200023	53495	COFFEE & WATER	4,037	5,850	5,850	5,968	6,089	6,213	6,343
12200023	55190	OTHER EQUIPMENT	27,511	33,120	28,000	28,567	29,145	29,736	30,358
12200023	55640	SAFTY EQIP.	797	1,800	1,800	1,836	1,874	1,912	1,952
12200023		CENTRAL SERVICES	202,900	225,190	219,071	222,339	226,246	230,819	234,400
12300010		TAX ASSESSMENT							
12300010	51000	REGULAR WAGES	426,228	424,369	424,370	424,370	428,613	437,185	437,185
12300010	51500	OVERTIME	2,836	3,000	2,500	2,500	2,525	2,576	2,576
12300010	52210	PRINTING	2,645	3,100	5,429	5,539	5,651	5,766	5,886
12300010	52250	ADVERTISING	488	495	775	791	807	823	840
12300010	52280	MAP PRINTING	1,800	10,000	5,000	5,101	5,204	5,310	5,421
12300010	52310	CONVENTIONS & DUES	253	255	565	576	588	600	613
12300010	52330	TRAINING & EDUCATION	3,888	3,888	3,000	3,061	3,123	3,186	3,253
12300010	52480	OTHER PROF. SERVICES	177	450	650	663	677	690	705
12300010		TAX ASSESSMENT	438,315	445,557	442,289	442,601	447,187	456,136	456,478
12300025		BOARD OF ASSESSMENT APPEALS							
12300025	51500	OVERTIME	-	2,600	2,600	2,600	2,626	2,679	2,679
12300025	52760	STIPENDS	2,000	3,000	3,000	3,061	3,123	3,186	3,253
12300025		BOARD OF ASSESSMENT APPEALS	2,000	5,600	5,600	5,661	5,749	5,865	5,931
12400010		TAX COLLECTOR							
12400010	51000	REGULAR WAGES	365,499	381,657	381,657	381,657	385,398	393,031	393,031
12400010	51300	P/T WAGES FLOTER TAX/ASSMT.	-	-	-	-	-	-	-
12400010	51500	OVERTIME	4,621	4,000	3,750	3,750	3,788	3,863	3,863
12400010	52020	PROSS. & MAIL TAX BILLS	50,950	31,825	31,825	32,470	33,126	33,798	34,505
12400010	52210	PRINTING/BINDINGS	141	9,422	9,422	9,613	9,807	10,006	10,215
12400010	52250	ADVERTISING	2,121	1,500	1,500	1,530	1,561	1,593	1,626
12400010	52310	CONVENTIONS & DUES	472	500	350	357	364	372	379
12400010	52330	TRAINING & EDUCATION	-	1,000	250	255	260	266	271
12400010	52520	EQUIPMENT REPAIR	240	250	250	255	260	266	271
12400010	54260	BAD CHECKS	-	500	-	-	-	-	-
12400010	55190	OTHER EQUIP.	-	500	-	-	-	-	-
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	-	450	-	-	-	-	-
12400010		TAX COLLECTOR	424,045	431,604	429,004	429,887	434,565	443,195	444,162
13000010		EMERGENCY REPORTING SYSTEM							
13000010	51000	REGULAR WAGES	1,336,232	1,269,054	982,218	982,218	991,286	1,010,357	1,010,357
13000010	51000	SHIFT DIFFERENTIAL	-	-	32,193	32,193	32,515	33,165	33,165
13000010	51000	VACATION/OTHER	-	-	258,324	258,324	260,907	266,125	266,125
13000010	51700	LONGEVITY PMT.	5,730	6,950	6,950	6,950	7,020	7,160	7,160
13000010	52150	TELEPHONE EXP.	22,004	23,400	23,400	23,874	24,357	24,851	25,370
13000010	52510	MAINTENANCE SERVICES	50,342	45,000	134,206	136,924	139,694	142,528	145,506
13000010	53110	OFFICE SUPPLIES	3,447	2,000	3,795	3,872	3,950	4,030	4,115
13000010	54110	HEALTH INSURANCE PREM.	287,913	288,400	278,568	284,210	289,959	295,841	302,023
13000010	54130	FICA - E.R.S. SHARE	104,796	76,139	72,018	79,340	80,087	81,642	81,642
13000010	54140	PENSION - CITY SHARE	83,285	105,640	81,203	81,260	82,025	83,617	83,617
13000010	55180	SOFTWARE	9,713	8,000	5,000	5,101	5,204	5,310	5,421
13000010	55190	OTHER EQUIPMENT	17,542	14,000	28,396	28,971	29,557	30,157	30,787
13000010		EMERGENCY REPORTING SYSTEM	1,921,004	1,838,583	1,906,271	1,923,237	1,946,561	1,984,783	1,995,288
			7.81%	5.97%	5.63%	6.20%	6.20%	6.20%	6.20%
13100010		POLICE DEPT. ADMIN.							
13100010	51000	REGULAR WAGES	252,872	252,991	252,991	252,991	252,991	255,521	255,521
13100010	51530	VACATION BUY BACK	26,873	30,000	27,000	27,000	27,270	27,815	27,815
13100010	51700	LONGEVITY PMT.	29,095	30,000	30,000	30,000	30,300	30,906	30,906
13100010	51801	GAS HEAT	-	-	-	-	-	-	-
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	35,143	40,000	40,000	40,810	41,636	42,480	43,368
13100010	52150	TELEPHONE	185,189	170,000	120,000	122,430	124,907	127,441	130,104
13100010	52220	OUTSIDE PRINTING SERV.	1,794	2,000	1,600	1,632	1,665	1,699	1,735
13100010	52255	RECRUITMENT	-	8,000	8,000	8,162	8,327	8,496	8,674
13100010	52260	OTHER PRINTG. SERV.	320	800	200	204	208	212	217
13100010	52310	CONVENTIONS & DUES	1,965	2,000	2,000	2,041	2,082	2,124	2,168

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
13100010	52450	MEDICAL SERVICES	16,067	15,000	15,000	15,304	15,613	15,930	16,263
13100010	52630	VEHICLE RENTAL	10,257	6,900	7,045	7,188	7,333	7,482	7,638
13100010	52640	OFFICE EQUIP RENTAL	41,939	34,000	35,000	35,709	36,431	37,170	37,947
13100010	52650	OTHER RENT	11,732	18,619	14,000	14,284	14,572	14,868	15,179
13100010	52730	BOARD PRISONER	2,378	5,200	3,000	3,061	3,123	3,186	3,253
13100010	52760	STIPENDS	277	-	-	-	-	-	-
13100010	52770	OTHER CONTRACTUAL SERV.	99,482	100,000	100,000	102,025	104,089	106,201	108,420
13100010	52780	UNIFORM ALLOW.ADMIN.	2,828	4,500	3,000	3,061	3,123	3,186	3,253
13100010	52820	PSYCH TESTING	4,450	13,195	5,500	5,611	5,725	5,841	5,963
13100010	52830	OTHER EXAMINATIONS	-	7,000	3,500	3,571	3,643	3,717	3,795
13100010	53130	OTHER SUPPLIES/CRIME PREV.	17,074	14,000	13,000	13,263	13,532	13,806	14,095
13100010	53210	AUTO FUEL & FLUIDS	91,767	220,000	125,000	127,532	130,111	132,751	135,525
13100010	54320	PYMNTS-OUTSIDE AGENCIES	12,000	13,825	12,000	12,243	12,491	12,744	13,010
13100010	54330	OTHER PAYMENTS	-	4,000	-	-	-	-	-
13100010	55650	SWAT EQUIPMENT	648	4,000	2,000	2,041	2,082	2,124	2,168
13100010	56180	EDUCATIONAL REIMB.	29,725	10,000	10,000	10,203	10,409	10,620	10,842
13100010		POLICE DEPT. ADMIN.	873,874	1,006,030	829,836	840,364	851,663	866,321	877,857
13100030 POLICE DEPT. OPERATIONS									
13100030	51000	REGULAR WAGES	8,094,175	8,296,520	8,485,712	8,485,712	8,485,712	8,570,566	8,656,276
13100030	51000	NEW HIRES	-	-	-	-	157,563	232,763	235,091
13100030	51270	EXTRA EARNINGS	2,778	20,000	2,000	2,000	2,020	2,060	2,060
13100030	51500	OVERTIME	296,699	315,000	315,000	315,000	318,150	324,513	324,513
13100030	51520	P.D. MANPOWER O/T	987,700	1,100,000	1,100,000	1,100,000	1,111,000	1,133,220	1,133,220
13100030	51530	VACATION BUY BACK	452,690	386,000	386,000	386,000	389,860	397,657	397,657
13100030	51540	INTERCITY SPECIAL DUTY	221,047	179,730	180,000	180,000	181,800	185,436	185,436
13100030	51610	SHIFT DIFFERENTIAL UNIFORM P.D.	111,477	119,000	120,000	120,000	121,200	123,624	123,624
13100030	51700	LONGEVITY	592,401	520,000	520,000	520,000	525,200	535,704	535,704
13100030	51800	SEPARATION PAY	286,901	320,000	250,000	250,000	252,500	257,550	257,550
13100030	51801	WORKER'S COMP.	206,863	300,000	250,000	250,000	252,500	257,550	257,550
13100030	52360	BUSINESS EXPENSE	6,332	6,000	3,000	3,061	3,123	3,186	3,253
13100030	52780	UNIFORM ALLOW.- FULL TIME	172,077	169,376	169,400	172,831	176,327	179,904	183,663
13100030	53520	BALLISTIC VEST REPLACE.	13,878	25,152	25,000	25,506	26,022	26,550	27,105
13100030		POLICE DEPT. OPERATIONS	11,445,017	11,756,778	11,806,112	11,810,110	12,002,977	12,230,284	12,322,702
13100031 POLICE DEPT. SUPPORT									
13100031	51000	REGULAR WAGES	593,398	506,585	506,585	506,585	511,650	521,882	521,882
13100031	51300	P/T WAGES CROSS. GRDS.	232,741	182,000	200,000	200,000	202,000	206,040	206,040
13100031	51510	P.D. TRAINING O/T	53,277	60,000	53,000	53,000	53,530	54,601	54,601
13100031	51801	WOKERS COMP.	576	-	-	-	-	-	-
13100031	52320	SUBSCRIPTIONS	-	400	-	-	-	-	-
13100031	52330	TRAINING & EDUCATION	17,415	30,000	25,000	25,506	26,022	26,550	27,105
13100031	52350	TRAVEL EXPENSE	5,538	5,000	2,500	2,551	2,602	2,655	2,710
13100031	52480	OTHER PROF. SERVICES	8,208	10,000	10,000	10,203	10,409	10,620	10,842
13100031	52570	OTHER REPAIRS & MAINT.	22,283	20,000	20,000	20,405	20,818	21,240	21,684
13100031	52790	UNIFORM ALLOW. - PART TIME	-	7,000	3,000	3,061	3,123	3,186	3,253
13100031	53260	TRAFFIC SUPPLIES	5,764	8,000	11,000	11,223	11,450	11,682	11,926
13100031	53450	LAB. SUPPLIES	3,192	6,000	4,500	4,591	4,684	4,779	4,879
13100031	53510	FIREARM SUPPLIES	26,836	25,748	20,000	20,405	20,818	21,240	21,684
13100031		POLICE DEPT. SUPPORT	969,226	860,733	855,585	857,529	867,106	884,475	886,606
13202010 ANIMAL CONTROL									
13202010	51000	REGULAR WAGES	177,952	181,624	181,624	181,624	181,624	183,440	185,276
13202010	51300	PART TIME WAGES	41,855	22,000	22,000	22,000	22,220	22,664	22,664
13202010	51500	OVERTIME	12,790	14,500	14,500	14,500	14,645	14,938	14,938
13202010	51530	VAC.BUY BACK	1,746	3,000	3,200	3,200	3,232	3,297	3,297
13202010	51700	LONGEVITY	8,436	8,000	8,000	8,000	8,080	8,242	8,242
13202010	51800	SEPAR. PAY	1,611	-	-	-	-	-	-
13202010	52100	GAS HEATING	12,280	14,000	-	-	-	-	-
13202010	52110	ELECTRICITY	-	-	14,000	14,284	14,572	14,868	15,179
13202010	52250	ADVERTISING	1,141	1,500	1,500	1,530	1,561	1,593	1,626
13202010	52310	CONVENTIONS & DUES	225	560	560	571	583	595	607
13202010	52455	VETERINARY SERVICES	21,013	21,000	21,000	21,425	21,859	22,302	22,768
13202010	52780	UNIFORMS- F/T & PT	8,087	7,420	10,182	10,388	10,598	10,813	11,039
13202010	52790	UNIFORMS-P/T	-	2,762	-	-	-	-	-
13202010	53485	DOG FOOD	996	2,000	2,000	2,041	2,082	2,124	2,168
13202010	55370	OTHER EQUIPMENT	4,326	5,000	5,000	5,101	5,204	5,310	5,421
13202010	56375	SPAY & NEUTER	-	-	-	-	-	-	-
13202010		ANIMAL CONTROL	292,458	283,366	283,566	284,665	286,261	290,186	293,226
13300010 EMERGENCY MANAGEMENT									
13300010	51300	PART TIME WAGES	12,000	11,948	11,948	11,948	12,067	12,309	12,309
13300010	52150	TELEPHONE EXP.	-	750	750	765	781	797	813
13300010	53130	OTHER SUPPLIES	-	1,000	1,000	1,020	1,041	1,062	1,084
13300010	54090	OTHER CHARGES	-	500	500	510	520	531	542
13300010		EMERGENCY MANAGEMENT	12,000	14,198	14,198	14,244	14,409	14,698	14,748
14000010 PUBLIC WORKS ADMINISTRATION									

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
14000010	51000	REGULAR WAGES	319,811	275,710	275,710	275,710	277,517	282,118	282,118
14000010	51500	OVERTIME	-	-	7,132	7,132	7,203	7,347	7,347
14000010	51300	P/T WAGES	10,999	10,998	10,999	10,999	11,109	11,331	11,331
14000010	52680	TOWN ROAD AID	248,088	300,000	300,000	306,076	312,267	318,602	325,259
14000010	53460	CLOTHING & UNIFORMS	10,080	11,250	10,500	10,713	10,929	11,151	11,384
14000010		PUBLIC WORKS ADMINISTRATION	588,978	597,958	604,341	610,629	619,026	630,549	637,440
14100010		ENGINEERING							
14100010	51000	REGULAR WAGES	235,983	186,761	186,761	186,761	188,628	192,400	192,400
14100010	52310	CONVENTIONS & DUES	1,178	1,500	1,500	1,530	1,561	1,593	1,626
14100010	52335	PROF. LICENSE FEE	920	1,050	1,050	1,071	1,093	1,115	1,138
14100010	NEW	MS4 MANDATES	-	-	150,000	250,000	250,000	250,000	250,000
14100010		ENGINEERING	238,081	189,311	339,311	439,363	441,282	445,108	445,165
14404072		VEHICLE MAINTENANCE							
14404072	51000	REGULAR WAGES	422,648	426,421	426,421	426,421	430,685	439,299	439,299
14404072	51500	OVERTIME	50,865	75,000	70,000	70,000	70,700	72,114	72,114
14404072	52100	GAS HEATING	56,164	50,000	24,000	24,486	24,981	25,488	26,021
14404072	52110	ELECTRICITY	-	-	23,000	23,466	23,940	24,426	24,937
14404072	52130	WATER	-	-	3,000	3,061	3,123	3,186	3,253
14404072	52310	CONFERENCES/SHOWS	195	800	800	816	833	850	867
14404072	52320	TRAINING/DUES/SUBSC	2,962	3,000	3,000	3,061	3,123	3,186	3,253
14404072	52540	MOTOR VEHICLE MAINT.	60,871	59,900	59,900	61,113	62,349	63,614	64,943
14404072	52545	SPL. EQUIP. REPAIR	15,984	40,000	49,900	50,911	51,940	52,994	54,101
14404072	52550	GROUNDS MAINT.	7,209	7,980	7,980	8,142	8,306	8,475	8,652
14404072	52575	EMISSIONS TESTING	-	-	3,000	3,061	3,123	3,186	3,253
14404072	52585	TIRE REPAIR & SERV.	3,810	12,000	14,500	14,794	15,093	15,399	15,721
14404072	52630	VEHICLE RENTAL	-	4,000	5,050	5,152	5,256	5,363	5,475
14404072	52650	OTHER RENT	1,200	5,050	5,050	5,152	5,256	5,363	5,475
14404072	52740	SECURITY SYSTEM	780	2,900	2,900	2,959	3,019	3,080	3,144
14404072	52940	HAZARDOUS WASTE DISPOSAL	365	1,600	1,900	1,938	1,978	2,018	2,060
14404072	53210	AUTO FUEL & FLUIDS	256,640	300,000	325,000	331,582	338,289	345,152	352,364
14404072	53220	MOTOR VEHICLE PARTS	179,775	200,000	200,000	204,050	208,178	212,401	216,840
14404072	53240	TIRES, TUBES & BATTERIES	33,160	45,000	45,000	45,911	46,840	47,790	48,789
14404072	53250	TOOLS & MISC EQUIPMENT	7,306	6,000	9,000	9,182	9,368	9,558	9,758
14404072	53430	JANTRL. SUPL.	288	500	1,000	1,020	1,041	1,062	1,084
14404072	53445	SAFETY SUPPLIES	1,384	2,500	2,500	2,551	2,602	2,655	2,710
14404072	53530	SNOW REMOV. EQUIPMENT	14,929	30,000	30,000	30,608	31,227	31,860	32,526
14404072	53560	BROOMS & SWEEPERS	6,611	8,000	9,990	10,192	10,398	10,609	10,831
14404072	55190	OTHER EQUIPMENT	-	250	250	255	260	266	271
14404072		VEHICLE MAINTENANCE	1,123,146	1,280,901	1,323,141	1,339,884	1,361,910	1,389,395	1,407,741
14505071		COMPOST SITE							
14505071	51000	REGULAR WAGES	-	-	-	-	-	-	-
14505071	52740	SECURITY SYSTEM	1,924	2,000	2,001	2,042	2,083	2,125	2,169
14505071	52930	COMPOST SITE	7,613	12,000	12,000	12,243	12,491	12,744	13,010
14505071	52940	HAZARDOUS WASTE PICKUP	11,811	22,000	32,000	32,648	33,309	33,984	34,694
14505071		COMPOST SITE	21,348	36,000	46,001	46,933	47,882	48,853	49,874
14509971		SOLID WASTE							
14509971	52900	CONDOS TRASH PICKUP	222,078	235,000	235,000	239,759	244,609	249,571	254,787
14509971	52910	TRASH PICKUP	1,206,083	1,272,500	1,272,500	1,298,271	1,324,533	1,351,403	1,379,642
14509971	52915	TRASH PICKUP - CITY BUILD.	103,822	92,000	92,000	93,863	95,762	97,705	99,746
14509971	52920	TIPPING FEES DISPOSAL	965,219	1,024,000	1,075,000	1,096,771	1,118,957	1,141,657	1,165,513
14509971	52941	HAZARDOUS WASTE - CITY	2,388	5,500	5,500	5,611	5,725	5,841	5,963
14509971	52950	RECYCLING PICKUP	467,726	249,900	469,900	479,417	489,115	499,037	509,465
14509971	52955	PORTABLE RESTROOMS	27,901	30,000	20,000	20,405	20,818	21,240	21,684
14509971		SOLID WASTE	2,995,218	2,908,900	3,169,900	3,234,098	3,299,519	3,366,453	3,436,799
14606074		GROUNDS MAINTENANCE							
14606074	52510	MAINT. SERV. AGREMT.	1,888	3,500	3,500	3,571	3,643	3,717	3,795
14606074	52580	EQUIP. MAINTENANCE	-	1,050	1,050	1,071	1,093	1,115	1,138
14606074	53265	STREET MARKING PAINT	3,841	7,500	7,500	7,652	7,807	7,965	8,131
14606074	53490	OTHER OPER. SUPPLIES	1,051	6,055	6,055	6,178	6,303	6,430	6,565
14606074	53555	LIGHT POLE	8,130	9,975	9,975	10,177	10,383	10,594	10,815
14606074		GROUNDS MAINTENANCE	14,910	28,080	28,080	28,649	29,228	29,821	30,444
14606075		BUILDING MAINTENANCE							
14606075	51000	REGULAR WAGES	460,760	440,606	440,606	440,606	445,014	453,916	453,916
14606075	51500	OVERTIME	83,216	60,000	60,000	60,000	60,600	61,812	61,812
14606075	52100	GAS HEATING	546,395	520,000	99,800	101,821	103,881	105,988	108,203
14606075	52110	ELECTRICITY	-	-	410,000	418,303	426,765	435,423	444,521
14606075	52130	WATER	-	-	20,000	20,405	20,818	21,240	21,684
14606075	52500	HVAC MAINTENANCE	72,361	50,000	50,000	51,013	52,045	53,100	54,210
14606075	52510	MAINT. SERVICE AGREMT.	38,545	56,800	56,800	57,950	59,123	60,322	61,582
14606075	52530	BLDG. MAINTENANCE	40,306	40,850	40,850	41,677	42,520	43,383	44,289
14606075	52740	SECURITY SYSTEM	10,103	9,000	15,200	15,508	15,822	16,142	16,480
14606075	53430	JANITORIAL SUPPLIES	28,095	15,000	20,000	20,405	20,818	21,240	21,684

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
14606075	53445	SAFETY SUPPLIES	883	895	895	913	932	950	970
14606075	53490	OTHER OPER. SUPPLIES	437	450	450	459	468	478	488
14606075	53495	COFFEE & WATER	-	-	1,200	1,224	1,249	1,274	1,301
14606075		BUILDING MAINTENANCE	1,281,101	1,193,601	1,215,801	1,230,285	1,250,054	1,275,270	1,291,141
14704010 HIGHWAYS & PARKS ADMIN									
14704010	51000	REGULAR WAGES	2,393,433	2,462,364	2,462,364	2,462,364	2,486,989	2,536,736	2,536,736
14704010	51400	TEMPORARY PAYROLL	107,587	115,000	115,000	115,000	116,150	118,473	118,473
14704010	51500	OVERTIME	251,752	200,000	200,000	200,000	202,000	206,040	206,040
14704010	51550	STORM EXPENSE	53,418	115,000	115,000	115,000	116,150	118,473	118,473
14704010	51600	SHIFT DIFFERENTIAL CIVILIAN	-	2,000	2,000	2,000	2,020	2,060	2,060
14704010	52160	STREET LIGHTING	759,032	600,000	650,000	663,164	676,579	690,304	704,729
14704010	52550	GROUND MAINT. BIKE PATH	10,608	15,827	15,827	16,148	16,474	16,808	17,160
14704010	52610	RENTAL OF LAND	596	600	600	612	625	637	651
14704010	53380	MISC. CONSTR. SUPPL. HWY. & PRK.	47,004	55,000	50,000	51,013	52,045	53,100	54,210
14704010		HIGHWAYS & PARKS ADMIN	3,623,429	3,565,791	3,610,791	3,625,300	3,669,031	3,742,632	3,758,531
14706010 HIGHWAYS & PARKS ADMIN.									
14706010	52210	PRINTING	-	650	650	663	677	690	705
14706010	53445	SAFETY SUPPLIES	3,606	3,730	3,730	3,806	3,883	3,961	4,044
14706010		HIGHWAYS & PARKS ADMIN. - SAFETY	3,606	4,380	4,380	4,469	4,559	4,652	4,749
14706076 PARKS MAINTENANCE									
14706076	52100	UTILITIES / WATER	100,090	105,000	-	-	-	-	-
14706076	52210	ELECTRICITY/TRAFFIC LGTS.	-	-	105,000	107,126	109,294	111,511	113,841
14706076	52130	WATER	43,608	10,000	10,000	10,203	10,409	10,620	10,842
14706076	52530	BLDG MAINTENANCE	4,678	6,500	6,500	6,632	6,766	6,903	7,047
14706076	52550	GROUND MAINT. PRKS. & FIELDS	50,696	65,000	65,000	66,316	67,658	69,030	70,473
14706076	52740	SECURITY SYSTEM	1,882	4,410	4,410	4,499	4,590	4,683	4,781
14706076		PARKS MAINTENANCE	200,954	190,910	190,910	194,776	198,716	202,748	206,984
14706077 OUTSIDE CONTRACTORS									
14706077	52570	OTHER REPAIRS / MAINT.	49,180	55,000	15,000	15,304	15,613	15,930	16,263
14706077	53380	MISC. CONSTR SUPPLIES	9,638	15,000	15,000	15,304	15,613	15,930	16,263
14706077	54095	STORM/ EMER. LOSSES	48,761	15,000	15,000	15,304	15,613	15,930	16,263
14706077		OUTSIDE CONTRACTORS	107,579	85,000	45,000	45,911	46,840	47,790	48,789
14706078 TREE DEPT.									
14706078	52555	TREE MAINTENANCE	201,267	184,000	184,000	187,726	191,524	195,409	199,492
14706078	53490	OPER. SUPPLIES	90	1,000	1,000	1,020	1,041	1,062	1,084
14706078	53570	TREES & SHRUBS	244	2,500	2,500	2,551	2,602	2,655	2,710
14706078		TREE DEPT.	201,601	187,500	187,500	191,297	195,167	199,126	203,287
15000010 HUMAN RESOURCES									
15000010	51000	REGULAR WAGES	240,332	237,237	237,236	237,236	239,608	244,400	244,400
15000010	51000	NEW HIRES	-	-	-	80,000	127,174	127,646	128,599
15000010	51095	COMMUNITY CENTER ATTENDT.	14,934	-	-	-	-	-	-
15000010	51400	SUMMER TEMPORARY PAYROLL	13,013	14,000	13,000	13,000	13,130	13,393	13,393
15000010	51500	OVERTIME	6,111	6,000	4,000	4,000	4,040	4,121	4,121
15000010	52220	OUTSIDE PRINTING	201	500	500	510	520	531	542
15000010	52810	VETS MEM. DAY SERVS.	2,239	6,000	6,000	6,122	6,245	6,372	6,505
15000010	52840	BAND CONCERTS	8,000	5,000	5,000	5,101	5,204	5,310	5,421
15000010	52850	HOLIDAY FESTIVITIES	3,340	4,000	4,000	4,081	4,164	4,248	4,337
15000010	53490	OPER. SUPPLIES SUMMER TEMPS.	-	-	-	-	-	-	-
15000010	53570	BEAUTIFCAT. PROG.	2,723	1,500	1,500	1,530	1,561	1,593	1,626
15000010	54320	OUTSIDE AGEN. REG. MENTAL HEALTH	3,241	-	-	-	-	-	-
15000010	54350	N.H TRANSIT FEES & CHARGES	-	-	-	-	-	-	-
15000010	54470	CLIENT ASSISTANCE	3,937	8,000	8,000	8,162	8,327	8,496	8,674
15000010		HUMAN RESOURCES	298,070	282,237	279,236	359,742	409,974	416,110	417,617
15100010 ELDERLY SERVICES									
15100010	51000	REGULAR WAGES	182,960	211,775	165,802	165,802	167,461	170,810	170,810
15100010	51100	SR.CNT. P/T (1)	15,140	-	-	-	-	-	-
15100010	51110	ALLINGTWN SR.CNT. P/T (2)	25,818	-	-	-	-	-	-
15100010	52310	CONVENTIONS & DUES	85	490	490	500	510	520	531
15100010	52410	INSTRUCTORS	5,645	5,480	5,480	5,591	5,704	5,820	5,941
15100010	52540	MOTOR VEHICLE MAINT.	-	1,000	1,000	1,020	1,041	1,062	1,084
15100010	52630	RENTAL OF VEHICLES	-	196	196	200	204	208	213
15100010	52700	TRANSPORTATION CONTRACT	239,880	260,386	260,386	265,659	271,033	276,532	282,310
15100010	52710	ELDERLY NUTRITION	287	4,655	4,749	4,749	4,845	4,944	5,047
15100010	53490	OTHER OPER. SUPPLIES	1,495	3,763	3,763	3,839	3,917	3,996	4,080
15100010		ELDERLY SERVICES	471,310	487,745	441,772	447,361	454,716	463,892	470,016
15202050 RECREATIONAL SERVICES									
15202050	51000	REGULAR WAGES	331,646	317,319	322,978	322,978	326,208	332,733	332,733
15202050	51080	RECREATION AIDES	34,995	39,808	35,070	35,070	35,421	36,129	36,129
15202050	51130	BEACH CONSTABLES	39,792	35,000	35,000	35,000	35,350	36,057	36,057
15202050	51160	SPEC ACTIVITY INSTRUCTORS	13,145	5,320	10,000	10,000	10,100	10,302	10,302

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
15202050	51170	SUPERV. & INSTRUCTORS	69,564	64,000	64,000	64,000	64,640	65,933	65,933
15202050	51180	LIFE GUARDS	49,026	65,000	65,000	65,000	65,650	66,963	66,963
15202050	51500	OVERTIME	10,611	12,800	12,800	12,800	12,928	13,187	13,187
15202050	52230	BEACH STICKERS	-	4,000	4,000	4,081	4,164	4,248	4,337
15202050	52310	CONVENTIONS & DUES	710	750	-	-	-	-	-
15202050	52530	BLDG MAINTENANCE	8,780	10,000	9,000	9,182	9,368	9,558	9,758
15202050	52750	FEES & CHARGES	2,464	4,000	4,000	4,081	4,164	4,248	4,337
15202050	53250	TOOLS & MISC EQUIPMENT	2,425	2,500	2,500	2,551	2,602	2,655	2,710
15202050	53440	MEDICAL SUPPL. FIRST AID KITS	3,857	2,000	3,000	3,061	3,123	3,186	3,253
15202050	53540	RECREATION SUPPLIES	13,140	14,000	13,000	13,263	13,532	13,806	14,095
15202050	54320	OUTSIDE AGEN. W.H. YOUTH ASSOC.	21,200	16,200	11,200	11,427	11,658	11,894	12,143
15202050	55520	RECREATION EQUIPMENT	4,789	4,800	4,800	4,897	4,996	5,098	5,204
15202050		RECREATIONAL SERVICES	606,145	597,497	596,348	597,391	603,903	615,997	617,140
15202051		DAY CAMP PROGRAM							
15202051	51400	TEMPORARY PAYROLL	112,136	119,879	119,879	119,879	121,078	123,499	123,499
15202051	52700	TRANSPORTATION CONTRACT	14,364	14,660	14,660	14,957	15,259	15,569	15,894
15202051	52750	FEES & CHARGES	5,938	6,000	6,000	6,122	6,245	6,372	6,505
15202051		DAY CAMP PROGRAM	132,438	140,539	140,539	140,957	142,583	145,440	145,899
15202552		BENNETT RINK PROGRAMS							
15202552	52620	RENTAL OF BLDGS.	35,000	30,000	25,000	25,506	26,022	26,550	27,105
15202552		BENNETT RINK PROGRAMS	35,000	30,000	25,000	25,506	26,022	26,550	27,105
15202553		AQUATIC PROGRAMS							
15202553	51040	AQUA INSTRUCTORS	11,645	17,856	17,856	17,856	18,035	18,395	18,395
15202553	51070	SWIMMING POOL STAFF	49,788	60,000	50,000	50,000	50,500	51,510	51,510
15202553	51140	SWIM TEAM COACH	23,438	22,000	25,945	25,945	26,204	26,729	26,729
15202553	51300	P / T WAGES POOL CUSTODIANS	18,293	16,000	16,000	16,000	16,160	16,483	16,483
15202553	52770	OTHER CONT. SERVICES	693	-	-	-	-	-	-
15202553	53540	RECREATION SUPPLIES	1,808	1,860	1,860	1,898	1,936	1,975	2,017
15202553	53545	SPECIAL ACTIVITY SUPPLIES	5,756	3,500	5,000	5,101	5,204	5,310	5,421
15202553		AQUATIC PROGRAMS	111,421	121,216	116,661	116,800	118,040	120,402	120,555
15300010		HEALTH DEPARTMENT							
15300010	51000	REGULAR WAGES	383,338	345,720	335,188	335,188	338,540	345,311	345,311
15300010	51500	OVERTIME	2,496	2,000	2,000	2,000	2,020	2,060	2,060
15300010	52310	CONVENTIONS & DUES	629	-	-	-	-	-	-
15300010	52320	SUBSCRIPTIONS	-	-	-	-	-	-	-
15300010	52450	MEDICAL SERVICES	1,275	3,000	3,000	3,061	3,123	3,186	3,253
15300010	52535	PEST CONTROL	2,810	3,000	3,000	3,061	3,123	3,186	3,253
15300010	52780	UNIFORMS-FULL TIME	308	250	250	255	260	266	271
15300010	53440	MEDICAL SUPPLIES	604	1,000	1,000	1,020	1,041	1,062	1,084
15300010	53490	OTHER SUPPLIES	24	-	-	-	-	-	-
15300010		HEALTH DEPARTMENT	391,484	354,970	344,438	344,585	348,106	355,071	355,232
16001060		LIBRARY							
16001060	51000	LIBRARY EXPENSES	1,596,000	1,521,000	1,421,000	1,471,000	1,446,000	1,421,000	1,421,000
16001060		LIBRARY	1,596,000	1,521,000	1,421,000	1,471,000	1,446,000	1,421,000	1,421,000
18009980		CITY INSURANCE PREMIUMS							
18009980	54010	PROPERTY INSURANCE	-	-	-	-	-	-	-
18009980	54020	AUTO INS.	-	-	-	-	-	-	-
18009980	54030	GEN'L LIABILITY	271,684	485,977	485,977	495,819	505,849	516,111	526,895
18009980	54040	UMBRELLA POLICY	-	-	-	-	-	-	-
18009980	54050	LAW ENF. PRM.	-	-	-	-	-	-	-
18009980	54055	PUBLIC OFFICIALS LIABILITY	-	-	-	-	-	-	-
18009980	54060	OTHER PREMIUMS	-	-	-	-	-	-	-
18009980		CITY INSURANCE PREMIUMS	271,684	485,977	485,977	495,819	505,849	516,111	526,895
18009981		CITY INSURANCE - RETENTION							
18009981	54210	AUTO DAMAGES	62,887	50,000	50,000	51,013	52,045	53,100	54,210
18009981	54230	GENERAL LIABILITY LOSSES	290,525	250,000	225,000	229,557	234,200	238,951	243,945
18009981	54250	OTHER LOSSES	4,386	40,000	40,000	40,810	41,636	42,480	43,368
18009981		CITY INSURANCE - RETENTION	357,798	340,000	315,000	321,379	327,881	334,532	341,522
18109982		EMPLOYEE BENEFITS							
18109982	51530	VACATION BUY BACK	99,164	100,000	100,000	100,000	101,000	103,020	103,020
18109982	51700	LONGEVITY	88,166	90,000	90,000	90,000	90,900	92,718	92,718
18109982	54110	HEALTH INSURANCE PREM.	9,683,222	9,900,000	10,653,564	11,463,235	12,334,441	13,271,859	14,280,520
18109982	54110	HEALTHCARE (NEW HIRES)	-	-	-	24,000	90,384	111,144	119,592
18109982	54120	LIFE INSURANCE PREM.	157,001	130,000	132,659	135,346	138,084	140,885	143,829
18109982	54130	FICA-CITY	1,340,702	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000
18109982	54130	FICA (NEW HIRES)	-	-	-	10,478	34,795	40,281	40,520
18109982	54140	401-K - CITY	1,010,965	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
18109982	54141	PENSION - POLICE	2,091,000	1,994,500	2,498,000	3,334,000	3,432,000	3,467,000	3,536,000
18109982	54170	LONG TERM DISABIL. PREM.	98,555	96,000	96,000	97,944	99,926	101,953	104,083
18109982	56180	EDUCATION REIMBURSEMENT	1,000	15,000	15,000	15,304	15,613	15,930	16,263

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL									
			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
DEP'T		DESCRIPTION	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
18109982		EMPLOYEE BENEFITS	14,569,776	14,761,500	16,021,223	17,706,307	18,773,142	19,780,789	20,872,545
18109983	STATE MANDATED BENEFITS								
18109983	54160	CT. UNEMPLOYMENT COMP.	92,673	100,000	70,000	71,418	72,862	74,340	75,894
18109983	54180	HEART & HYPER COMP.	228,256	400,000	408,181	416,448	424,872	433,491	442,549
18109983	54190	WORKER'S COMP PREM.	1,582,375	1,500,000	1,500,000	1,530,378	1,561,336	1,593,009	1,626,297
18109983		STATE MANDATED BENEFITS	1,903,305	2,000,000	1,978,181	2,018,244	2,059,070	2,100,840	2,144,740
18209984	DEBT SERVICE PAYMENTS								
18209984	54510	GEN'L PURPOSE-PRINCIPAL (EXISTING GF)	12,345,416	13,991,000	14,174,000	13,318,000	13,558,000	5,611,000	7,009,000
18209984	54510	GEN'L PURPOSE-PRINCIPAL (EXISTING SEWER)	330,000	334,000	296,000	207,000	207,000	194,000	191,000
18209984	54510	GEN'L PURPOSE-PRINCIPAL (PROPOSED)	-	-	-	-	-	1,400,000	1,260,000
18209984	54520	GEN'L PURPOSE-INTEREST (EXISTING GF)	3,449,817	3,896,364	3,088,502	2,670,499	2,085,544	1,524,351	1,207,914
18209984	54520	GEN'L PURPOSE-INTEREST (EXISTING SEWER)	74,592	166,360	154,700	145,515	137,105	128,050	118,425
18209984	54520	GEN'L PURPOSE-INTEREST (PROPOSED)	-	-	501,750	1,003,500	1,003,500	968,500	902,000
18209984	54530	GEN'L PURPOSE BANS -INTEREST	98,678	109,425	-	115,850	-	-	-
18209984	54640	CLEAN WATERFUND PMTS.	815,137	716,700	658,875	361,128	204,680	101,954	-
18209910	56190	BOND EXPENSE	287,381	-	-	-	-	-	-
		MAINTAIN ORIGINAL ANNUAL GROWTH				1,164,240	2,702,442	3,656,803	3,656,803
18209984		DEBT SERVICE PAYMENTS	17,401,021	19,213,849	18,873,827	18,985,732	19,898,270	13,584,658	14,345,142
						111,905	912,538	(6,313,612)	760,484
18309910	MED COM								
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	18,316	44,844	42,179	43,033	43,904	44,794	45,730
18309910		MED COM	18,316	44,844	42,179	43,033	43,904	44,794	45,730
19009990	CONTINGENCY EXPENSES								
19009990	56010	UNALLOCATED CONTINGENCY	-	350,000	357,159	364,392	371,763	379,305	387,231
19009990	new	(FURLOUGH)/COMPENSATION INCR.	-	(73,000)	-	-	-	-	-
19009990	new	STUDY - POLICE PENSION	-	-	25,000	-	-	-	-
19009990	new	STUDY - PARKING	-	-	25,000	-	-	-	-
19009990	new	STUDY - LIBRARY	-	-	25,000	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE (city wide)	3,431	7,000	7,000	7,142	7,286	7,434	7,589
19009990	56140	PRIMARY EXPENSE	57,186	35,000	35,000	35,709	36,431	37,170	37,947
19009990	56220	ACTUARIAL STUDY	-	7,500	7,500	7,652	7,807	7,965	8,131
19009990	56305	ELECTION EXPENSE	36,369	35,000	35,000	35,709	36,431	37,170	37,947
19009990	56360	BANK FEES	79,643	50,000	40,000	40,810	41,636	42,480	43,368
19009990	56370	DOG REPORT	8,541	8,541	8,541	8,714	8,890	9,071	9,260
19009990	new	SELF-FUNDED CLAIM MARGIN (3%)	8,733	100,000	319,607	343,897	370,033	398,156	428,416
19009990	56990	MISCELLANEOUS	11,756	2,000	2,000	2,041	2,082	2,124	2,168
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	40,000	22,000	-	-
19009990	new	LIBRARY CONTINGENCY	-	2					

HEADCOUNT ADDITIONS AFTER FY20 BUDGET CYCLE

		Expenses	Annual	2021	2022	2023	2024
New Hire Description	DEP.CORP.COUNL.	Regular Wages	62,500	-	62,500	62,500	62,500
New Hire Department	11100010:Corporation Counsel	FICA (New Hires)		-	4,531	4,531	4,531
Fiscal Year Hire	2022	Healthcare (New Hires)		-	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	FT ASST.CORP. COUNL.	Regular Wages	-	-	-	-	-
New Hire Department	11100010:Corporation Counsel	FICA (New Hires)		-	-	-	-
Fiscal Year Hire		Healthcare (New Hires)		-	-	-	-
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	PROP.MAINT.CODE INSPECT	Regular Wages	64,519	64,519	64,519	64,519	64,519
New Hire Department	11900013:Building Department	FICA (New Hires)		4,678	4,678	4,678	4,678
Fiscal Year Hire	2021	Healthcare (New Hires)		12,000	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	ACCOUNTING BENEFITS COORD.	Regular Wages	68,177	-	68,177	68,177	68,177
New Hire Department	12100010:Comptroller	FICA (New Hires)		-	4,943	4,943	4,943
Fiscal Year Hire	2022	Healthcare (New Hires)		-	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	DET. SERGEANT	Regular Wages		-	82,363	82,363	83,187
New Hire Department	13100030:Operations	FICA (New Hires)		-	5,971	5,971	6,031
Fiscal Year Hire	2022	Healthcare (New Hires)		-	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	DETECTIVE	Regular Wages		-	75,200	75,200	75,952
New Hire Department	13100030:Operations	FICA (New Hires)		-	5,452	5,452	5,507
Fiscal Year Hire	2022	Healthcare (New Hires)		-	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	DETECTIVE	Regular Wages		-	-	75,200	75,952
New Hire Department	13100030:Operations	FICA (New Hires)		-	-	5,452	5,507
Fiscal Year Hire	2023	Healthcare (New Hires)		-	-	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	COMMISSIONER	Regular Wages	80,000	80,000	80,000	80,000	80,000
New Hire Department	15000010:Human Resources	FICA (New Hires)		5,800	5,800	5,800	5,800
Fiscal Year Hire	2021	Healthcare (New Hires)		12,000	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	ADMIN. CLERK	Regular Wages		-	47,174	47,646	48,599
New Hire Department	15000010:Human Resources	FICA (New Hires)		-	3,420	3,454	3,523
Fiscal Year Hire	2022	Healthcare (New Hires)		-	12,912	13,893	14,949
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	CITY MANAGER (requires charter revision)	Regular Wages	-	-	-	-	-
New Hire Department	11050010:Mayor	FICA (New Hires)		-	-	-	-
Fiscal Year Hire		Healthcare (New Hires)		-	-	-	-
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	<Position Name>	Regular Wages	-	-	-	-	-
New Hire Department		FICA (New Hires)		-	-	-	-
Fiscal Year Hire		Healthcare (New Hires)		-	-	-	-
		Expenses	Annual	2021	2022	2023	2024
New Hire Description	<Position Name>	Regular Wages	-	-	-	-	-
New Hire Department		FICA (New Hires)		-	-	-	-
Fiscal Year Hire		Healthcare (New Hires)		-	-	-	-

CITY OF WEST HAVEN ANALYSIS OF FUND BALANCE - ALLINGTOWN FIRE FUND

	FY2019 FORECAST	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
TOTAL REVENUE	7,508,179	7,432,518	7,772,667	7,992,753	8,216,445	8,454,079
TOTAL EXPENSES	6,971,159	7,432,518	7,754,549	7,980,065	8,203,854	8,440,751
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	537,020	-	18,117	12,688	12,591	13,328
OTHER REVENUES	-	-	-	-	-	-
MARB REVENUE	-	-	-	-	-	-
FINAL SURPLUS/(DEFICIT)	537,020	-	18,117	12,688	12,591	13,328
MILL RATE	14.02	14.02	14.74	14.90	15.35	15.84
MILL RATE (ORIGINAL MODEL)	14.00	15.00	15.25	15.40	15.50	
MILL RATE CHANGE		0.00	0.71	0.16	0.46	0.48
MILL RATE CHANGE (ORIGINAL MODEL)		1.00	0.25	0.15	0.10	
BEGINNING FUND BALANCE	(118,859)	418,161	418,161	436,278	448,966	461,557
ENDING FUND BALANCE	418,161	418,161	436,278	448,966	461,557	474,885
ORIGINAL FUND BALANCE (ORIGINAL MODEL)	(384,234)	(180,630)	(48,207)	249,091	400,975	
FUND BALANCE % OF TOTAL EXP.	6.00%	5.63%	5.63%	5.63%	5.63%	5.63%
FUND BALANCE % OF TOTAL EXP. (ORIGINAL MODEL)	-5.51%	-2.43%	-0.62%	3.12%	4.89%	

REVENUE ASSUMPTIONS:

Grand List - General Growth held at .05% consistent with General Fund assumptions

Grand List - FY22 Revaluation assumed to yield 2% growth in valuation

EXPENDITURE ASSUMPTIONS:

MILL RATE CALCULATION - Allingtown

	FY2019 BUDGET	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
GENERAL FUND						
Personnel Expenses	5,869,386	6,471,260	6,805,261	7,015,490	7,221,539	7,444,129
Maintenance & Equipment	156,000	167,757	169,514	171,304	173,136	175,062
Administration	106,500	112,000	114,268	116,580	118,945	121,430
Fixed Expenses	797,964	681,501	665,506	676,691	690,234	700,130
TOTAL EXPENDITURES	6,929,850	7,432,518	7,754,549	7,980,065	8,203,854	8,440,751
Permits, Plan Reviews & Inspect.Fees	65,000	75,000	75,000	75,000	75,000	75,000
Bundle Billing	10,000	30,000	30,000	30,000	30,000	30,000
Transportation Fees	8,000	-	-	-	-	-
Volunteer Housing	1,600	1,600	1,648	1,697	1,748	1,801
SPS Reimbursements	15,000	6,000	6,180	6,365	6,556	6,753
RWA Pilot Direct Payment	54,234	56,000	56,000	56,000	56,000	56,000
Insurance Reimbursement	7,000	7,210	7,210	7,210	7,210	7,210
Yale Voluntary Contribution	100,000	100,000	100,000	100,000	100,000	100,000
From Invest. General Fund	-	-	-	-	-	-
OPERATIONAL REVENUE	260,834	275,810	276,038	276,273	276,515	276,764
State Miscellaneous Grants	-	-	-	-	-	-
Muni Transitional Grant	120,170	-	-	-	-	-
Federal and State Grants	120,170	-	-	-	-	-
PP, MV & Non-Current Taxes	100,000	120,000	120,000	120,000	120,000	120,000
Fund Balance Adjustment	441,582	-	18,117	12,688	12,591	13,328
Target Fund Balance as % of expenditures			5.63%	5.63%	5.63%	5.63%
Amount to be Raised by Current Taxes	6,890,428	7,036,708	7,376,629	7,596,480	7,819,930	8,057,315
TOTAL REVENUES	7,371,432	7,432,518	7,772,667	7,992,753	8,216,445	8,454,079
Current Tax Calculation						
Net GL - Motor Vehicle	51,934,800	53,128,800	53,128,800	53,128,800	53,128,800	53,128,800
Net GL - Real Estate/Personal Property	469,767,658	479,582,523	479,822,314	489,663,470	489,903,501	490,143,652
NET GRAND LIST	521,702,458	532,711,323	532,951,114	542,792,270	543,032,301	543,272,452
GENERAL FUND MILL RATE - MV	8.00	8.00	8.00	8.00	8.00	8.00
GENERAL FUND MILL RATE - R/E, PP	14.02	14.02	14.74	14.90	15.35	15.84
GROSS TAX LEVY - MV	415,478	425,030	425,030	425,030	425,030	425,030
GROSS TAX LEVY - R/E, PP	6,586,989	6,726,095	7,071,543	7,294,970	7,522,053	7,763,298
GROSS TAX LEVY	7,002,468	7,151,126	7,496,574	7,720,000	7,947,084	8,188,328
Gross Tax Levy	7,002,468	7,151,126	7,496,574	7,720,000	7,947,084	8,188,328
Collection Rate	98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX	6,890,428	7,036,708	7,376,629	7,596,480	7,819,930	8,057,315
CAPITAL & NON-RECURRING						
Motor Vehicle	51,934,800	53,128,800	53,128,800	53,128,800	53,128,800	53,128,800
Real Estate/Personal Property	469,767,658	479,582,523	479,822,314	489,663,470	489,903,501	490,143,652
NET GRAND LIST	521,702,458	532,711,323	532,951,114	542,792,270	543,032,301	543,272,452
Capital & Non-Recurring Mill Rate	0.00	0.00	0.00	0.00	0.00	0.00
Capital & Non-Recurring Total	-	-	-	-	-	-
MILL RATE CALCULATION						
General Fund Mill Rate - MV	8.00	8.00	8.00	8.00	8.00	8.00
General Fund Mill Rate - R/E, PP	14.02	14.02	14.74	14.90	15.35	15.84
Capital & Non-Recurring Mill Rate	0.00	0.00	0.00	0.00	0.00	0.00
Total Mill Rate - MV	8.00	8.00	8.00	8.00	8.00	8.00
Total Mill Rate - R/E, PP	14.02	14.02	14.74	14.90	15.35	15.84
Tax Revenue Generated per 1 Mill	513,355	524,188	524,424	534,108	534,344	534,580

GRAND LIST PROJECTIONS - Allingtown

Assessment	FY19	FY20	FY21	FY22	FY23	FY24	
Net GL - Motor Vehicle	51,934,800	53,128,800	53,128,800	53,128,800	53,128,800	53,128,800	
Growth Factor	0.00%	2.30%	0.00%	0.00%	0.00%	0.00%	
Real Estate/Personal Property	469,767,658	479,582,523	479,822,314	480,062,225	480,302,256	480,542,407	
Growth Factor	0.00%	2.09%	0.050%	0.050%	0.050%	0.050%	
Revaluation Impact	-	-	-	9,601,245	9,601,245	9,601,245	2.00%
Development Impact -	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	
Real Estate/Personal Property Total	469,767,658	479,582,523	479,822,314	489,663,470	489,903,501	490,143,652	
Total Net Grand List	521,702,458	532,711,323	532,951,114	542,792,270	543,032,301	543,272,452	
Original Grand List Assumptions	521,702,458	523,146,153	523,424,443	542,562,318	542,840,608		

	Allingtown Fire Fund						
		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	DESCRIPTION	BUDGET	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
PERSONNEL EXPENSES							
51000	MANAGEMENT SALARIES	259,538	209,538	265,593	265,593	268,248	268,248
51000	FIREFIGHTERS SALARIES	1,344,973	1,344,973	1,377,428	1,412,082	1,430,210	1,447,244
51000	HOLIDAY PAY	122,659	122,659	122,659	123,886	125,124	125,124
51000	SHIFT COVERAGE (VAC/SICK/INJURY)	450,000	450,000	450,000	454,500	459,045	459,045
51000	SPS JOBS	15,000	6,000	6,000	6,060	6,121	6,121
51000	EMPLOYEE TERMINATION PAY (SICK DAY PAY)	160,000	4,000	100,000	54,000	40,000	40,000
52780	UNIFORMS	16,000	16,000	16,324	16,654	16,992	17,347
54120	LIFE INSURANCE	14,000	14,000	14,284	14,572	14,868	15,179
54140	PENSION PLAN (DISTRICT'S SHARE)	150,773	169,331	176,217	182,507	186,371	190,317
54140	PENSION PLAN (RETIREES BENEFIT)	1,871,443	2,081,669	2,145,783	2,212,493	2,248,629	2,285,355
54180	HEART & HYPERTENSION	70,000	70,000	71,418	72,862	74,340	75,894
54190	WORKMAN'S COMP. INSURANCE	150,000	150,000	153,038	156,134	159,301	162,630
54770	MEDICAL PLAN (BC/BS, DENTAL)	1,040,000	1,608,250	1,730,477	1,861,993	2,003,504	2,155,770
54770	SUPPLEMENTAL INSURANCE (CARVE OUT PLAN)	100,000	-	-	-	-	-
56180	PARAMEDIC - EMT CERTIFICATION	105,000	105,000	107,126	109,294	111,511	113,841
	ADDITIONAL PENSION FUNDING	-	-	-	-	-	-
	SELF-FUNDED CLAIM MARGIN (3%)	-	44,840	51,914	55,860	60,105	64,673
51	401(k) CONTRIBUTIONS	-	75,000	17,000	17,000	17,170	17,342
	PERSONNEL EXPENSES	5,869,386	6,471,260	6,805,261	7,015,490	7,221,539	7,444,129
MAINTENANCE & EQUIPMENT							
52150	CAPITAL IMPROVEMENT FUND	10,000	20,000	20,405	20,818	21,240	21,684
52530	BUILDING MAINTENANCE	10,000	10,205	10,411	10,622	10,837	11,064
52580	EQUIPMENT PURCHASE/MAINTENANCE	27,000	27,552	28,110	28,679	29,261	29,872
53250	GEAR AND BATTERY REPLACEMENT	7,000	8,000	8,162	8,327	8,496	8,674
53250	LIFE PAK 15/LUCAS TOOL	5,000	5,000	5,101	5,204	5,310	5,421
55630	RADIO	4,000	4,000	4,081	4,164	4,248	4,337
56990	HYDRANTS	12,000	12,000	12,243	12,491	12,744	13,010
55220	NEW TRUCK 1	81,000	81,000	81,000	81,000	81,000	81,000
	MAINTENANCE & EQUIPMENT	156,000	167,757	169,514	171,304	173,136	175,062
ADMINISTRATION							
52330	TRAINING EXPENSES	25,000	25,000	25,506	26,022	26,550	27,105
52360	CHIEF OFFICERS EXPENSE	1,000	1,000	1,020	1,041	1,062	1,084
52360	FIRE MARSHAL OFFICE	8,000	8,000	8,162	8,327	8,496	8,674
52420	AUDITOR	7,500	8,000	8,162	8,327	8,496	8,674
52420	ACTUARIAL	3,000	3,000	3,061	3,123	3,186	3,253
52420	OPM MEDICAL AUDIT	1,000	1,000	1,020	1,041	1,062	1,084
52420	ATTORNEY LITIGATION	1,000	1,000	1,020	1,041	1,062	1,084
54130	SOCIAL SECURITY & MEDICARE	60,000	65,000	66,316	67,658	69,030	70,473
	ADMINISTRATION	106,500	112,000	114,268	116,580	118,945	121,430
FIXED EXPENSES							
52100	HEATING (S.C.G.C.)	11,000	11,000	11,223	11,450	11,682	11,926
52110	U.I.	19,000	19,000	19,385	19,777	20,178	20,600
52130	RWA (FIRE FLOWS)	171,000	180,000	178,031	181,633	185,317	189,190
52130	RWA (DOMESTIC)	1,400	1,400	1,428	1,457	1,487	1,518
52150	TELEPHONE	13,000	13,000	13,263	13,532	13,806	14,095
52150	EMER. REPORTING SYSTEM	268,742	274,239	281,116	284,525	290,112	291,647
52820	MEDICAL TESTING	12,000	14,169	14,456	14,748	15,048	15,362
53110	OFFICE SUPPLIES	6,000	4,000	4,081	4,164	4,248	4,337
53210	GASOLINE & DIESEL	18,000	18,000	18,365	18,736	19,116	19,516
53440	MEDICAL EQUIPMENT	18,000	20,000	20,405	20,818	21,240	21,684
54032	LIABILITY INSURANCE	41,522	43,183	44,058	44,949	45,861	46,819
55160	COMPUTERS	10,300	10,511	10,724	10,940	11,162	11,396
56010	CONTIGENCY	50,000	40,000	40,810	41,636	42,480	43,368
56999	DEFICIT REDUCTION	150,000	25,000	-	-	-	-
55160	FIREHOUSE SOFTWARE	8,000	8,000	8,162	8,327	8,496	8,674
56999	DEFICIT REDUCTION	-	-	-	-	-	-
	FIXED EXPENSES	797,964	681,501	665,506	676,691	690,234	700,130
Total Expenditures		6,929,850	7,432,518	7,754,549	7,980,065	8,203,854	8,440,751

SEWER RATE CALCULATION

	FY2019 BUDGET	FY2020 PROPOSED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST
Total Expenditures	11,797,193	11,797,931	11,910,437	11,936,649	12,065,534	12,205,860
Clean Water Fund Grants	-	-	-	-	-	-
Sewer Use Fees - Prior Years	50,000	30,000	30,900	31,827	32,782	33,765
Sewer Interest & Liens-Current	30,000	20,000	20,600	21,218	21,855	22,510
Sewer Interest & Liens - Py	18,000	15,000	15,450	15,914	16,391	16,883
Orange Share Service Charge	375,000	380,000	391,400	403,142	415,236	427,693
Orange Share CWF Debt	156,425	156,425	161,118	165,951	170,930	176,058
Nitrogen Credit	70,000	70,000	72,100	74,263	76,491	78,786
Miscellaneous	-	-	-	-	-	-
Total Non-Tax Revenues	699,425	671,425	691,568	712,315	733,684	755,695
Fund Balance Adjustment	-	-	-	-	-	-
Amount to be Raised by Current Taxes	11,097,768	11,126,506	11,218,869	11,224,334	11,331,850	11,450,165
Reserve for Uncollected	186,989	166,898	168,283	168,365	169,978	171,752
Gross Sewer Use Levy	11,284,757	11,293,404	11,387,152	11,392,699	11,501,828	11,621,917
Estimated # Of Units	26,500	26,500	26,500	26,500	26,500	26,500
Sewer Use Rate	\$426	\$426	\$430	\$430	\$434	\$439

		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	DESCRIPTION	BUDGET	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
51000	REGULAR WAGES	116,233	116,233	116,233	117,395	118,569	118,569
51050	SECRETARY/CLERK	1,500	1,500	1,500	1,515	1,530	1,530
52360	BUSINESS EXPENSE	12,000	12,000	12,243	12,491	12,744	13,010
52420	FINANCIAL SERVICES	55,166	55,166	56,283	57,422	58,587	59,811
52440	ENGINEERING SERVICES	400,000	400,000	408,101	416,356	424,802	433,679
52580	EQUIPMENT MAINTENANCE/REPAIR	220,000	220,000	224,455	228,996	233,641	238,524
52750	FEES AND CHARGES	7,000	7,000	7,142	7,286	7,434	7,589
53200	HEATING OIL	-	-	-	-	-	-
54100	FRINGE BENEFITS	15,318	15,318	15,628	15,944	16,268	16,608
54640	CWF - DEBT SERV. - GF	716,701	658,875	361,128	204,680	101,954	-
55710	CAPITAL IMPROV.-SEWER PLANT	400,000	400,000	408,101	416,356	424,802	433,679
55720	CAPITAL IMP - COLLECTION SYSTM	500,000	500,000	510,126	520,445	531,003	542,099
55740	CHEMICAL FEED (ORPS)	40,000	40,000	40,810	41,636	42,480	43,368
55747	NITROGEN CHEMICAL	120,000	120,000	122,430	124,907	127,441	130,104
55749	CLEAN WATER (NEW)	1,797,987	1,797,987	1,952,987	1,952,987	1,952,987	1,952,987
	CLEAN WATER FUND NEW ISSUES	-	-	242,525	257,429	311,768	377,576
56010	UNALLOCATED CONTINGENCY	450,000	400,000	468,504	477,981	487,677	497,868
56990	ODER CONTROL DEBT SERV. - GF	525,000	500,000	402,515	394,105	372,050	359,425
		5,376,905	5,244,079	5,350,711	5,247,932	5,225,739	5,226,426
51000	REGULAR WAGES	1,767,135	1,802,478	1,802,478	1,820,503	1,838,708	1,838,708
51500	OVERTIME	486,153	490,000	365,000	350,000	350,000	350,000
52100	GAS HEATING	65,000	66,000	67,337	68,699	70,092	71,557
52105	GASES (PROPANE, ETC)	10,000	10,000	10,203	10,409	10,620	10,842
52110	ELECTRICITY	1,200,000	1,200,000	1,224,303	1,249,069	1,274,407	1,301,037
52130	WATER	180,000	190,000	193,848	197,769	201,781	205,998
52150	TELEPHONE EXPENSE	12,000	12,000	12,243	12,491	12,744	13,010
52510	MAINTENANCE SERVICE AGREEMENT	80,000	80,000	81,620	83,271	84,960	86,736
52540	MOTOR VEHICLE MAINT/REPAIR	35,000	40,000	40,810	41,636	42,480	43,368
52650	OTHER RENTAL	5,000	5,000	5,101	5,204	5,310	5,421
52770	OTHER CONTRACTUAL SERVICES	200,000	200,000	204,050	208,178	212,401	216,840
52910	TRASH PICKUP	15,000	15,000	15,304	15,613	15,930	16,263
53000	SUPPLIES & MATERIALS	200,000	200,000	204,050	208,178	212,401	216,840
53200	HEATING OIL	600,000	650,000	663,164	676,579	690,304	704,729
53210	AUTOMOTIVE FUEL & FLUIDS	25,000	25,000	25,506	26,022	26,550	27,105
53250	TOOLS & MISCELLANEOUS EQUIPMNT	50,000	50,000	51,013	52,045	53,100	54,210
53430	JANITORIAL SUPPLIES	15,000	16,000	16,324	16,654	16,992	17,347
53435	CHEMICALS	135,000	140,000	142,835	145,725	148,681	151,788
53445	SAFETY SUPPLIES	10,000	10,000	10,203	10,409	10,620	10,842
53450	LABORATORY SUPPLIES	60,000	66,000	67,337	68,699	70,092	71,557
53460	CLOTHING & UNIFORMS	35,000	36,000	36,729	37,472	38,232	39,031
54100	FRINGE BENEFITS	650,000	650,000	699,400	752,554	809,749	871,289
54130	FICA-CITY'S SHARE	160,000	175,374	166,279	166,583	167,993	167,993
54232	LAP CLAIMS-SEWER	200,000	200,000	204,050	208,178	212,401	216,840
54735	SEWER CLAIMS-WORKERS COMP	50,000	50,000	51,013	52,045	53,100	54,210
56215	OUTSIDE SERVICES	175,000	175,000	178,544	182,156	185,851	189,735
	SELF-FUNDED CLAIM MARGIN (3%)			20,982	22,577	24,292	26,139
		6,420,288	6,553,852	6,559,725	6,688,717	6,839,795	6,979,433
	Total Expenditures	11,797,193	11,797,931	11,910,437	11,936,649	12,065,534	12,205,860