

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING NOTICE AND AGENDA

AGENDA

Meeting Date and Time: Thursday, May 16, 2024, 10:00 AM –12:00 PM

Meeting Location: Legislative Office Building
300 Capital Avenue
Hartford, CT 06106

Meeting materials can be found at
<https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 188 007 603

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers shall limit their comments to two minutes due to time constraints of this meeting. Speakers who called in by phone please press *6 to unmute.*
- III. Approval of Minutes:
 - a. April 23, 2024, Special Meeting
- IV. City of Hartford
 - a. Subcommittee Update
 - b. Review and Discussion: City and BOE Monthly Financial Report: March 2024
 - c. Review and Discussion: BOE Budget FY 2025
 - d. Review, Discussion and Action: Mayor Recommended Budget FY 2025
 - e. Review, Discussion and Possible Action: 5-Year Plan
- V. City of West Haven
 - a. Subcommittee Update
 - b. Mayor’s Executive Summary
 - c. Review and Discussion: City and BOE Monthly Financial Report: March 2024
 - d. Review, Discussion and Action: Mayor’s Revised FY 2025 Budget with City Council’s Recommendation

- e. Review, Discussion and Possible Action: Revised 5-Year Plan
- f. Review, Discussion and Actions: Labor Contracts
 - i. City of West Haven and West Haven City Employees, Local 681, Council 4 AFSCME AFL=CIO
 - ii. City of West Haven and West Haven 911 Dispatchers, International Association of Fire Fighters & UPPFA of CT, Local 5127
- g. Review, Discussion and Possible Actions: Non-Labor Contracts:
 - i. East River Energy – Purchase of Unleaded Gasoline and Diesel Fuel
 - ii. BL Companies – Environmental Consulting / Licensed Environmental Professional (LEP) Services
 - iii. West Chester Tractor, Inc.– Purchase of Kubota Tractor with Heavy Duty Frailer
 - iv. Greater Bridgeport Regional Solid Waste Interlocal – Membership Agreement Retroactive to February 2017
- h. Tier IV Action Plan Update:
 - i. Organizational Assessment - Whittlesey
 - ii. Finance Manager – Protiviti
- VI. Discussion: New Legislation
- VII. Other Business
 - a. Discussion Regarding Independent Fire Districts and ARPA Funding
- VIII. Adjourn

DRAFT

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPECIAL MEETING MINUTES

Meeting Date and Time: Tuesday, April 23, 2024, 10:00 AM

Meeting Location: This was a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 271 948 080 090

Members in Attendance: Secretary Jeffrey Beckham, Kevin Alvarez (State Treasurer's Designee-Alternate), Stephen Falcigno, Thomas Hamilton, Lisa Hammersley, Sal Luciano, and Susan Weisselberg. TEAMS: David Biller, Mark Waxenberg and Robert White.

Municipal Officials in Attendance: Mayor Dorinda Borer, David Taylor, and Rick Spreyer. TEAMS: Nicholas Pascale, Brian Laucks, Paul Dorsi, Chris Tiberio, Abdul Qadir, Matthew Cavallaro, Paul Foster, Julian Freund, Leigh Ann Rails, and Maureen Colman.

Staff in Attendance: James Caley, John Mehr, Simon Jiang, and Lori McLoughlin. TEAMS: Bill Plummer, Michael Reis, and Adel Ebeid.

- I. Call to Order & Opening Remarks by Secretary Jeffrey Beckham and Kevin Alvarez (State Treasurer's Designee-Alternate)

The meeting was called to order at 10:01 a.m. This is a Special meeting that has been rescheduled from April 11, 2024. The Secretary requested that all MARB members and those addressing the MARB speak directly into the microphone so to be recorded for minutes. Mr. Alvarez stated that he will be the State Treasurer's Primary Designee for all future meetings.

- II. Public Comment Period

There was no public comment.

- III. Approval of Minutes

- a. March 21, 2024, Special Meeting

Mr. Luciano made a motion to approve the Special Meeting Minutes of March 21, 2024, with a second from Ms. Weisselberg. The motion carried.

- IV. City of Hartford

- a. Subcommittee Update

The Subcommittee did not meet in March to allow the City and the Board of Education (BOE) time to complete their FY2025 budgets. The next meeting was scheduled for April 25th but is being moved to May 2nd. The City and BOE will present their budgets at this meeting.

b. Review and Discussion: City and BOE Monthly Financial Report: February 2024

Mr. Freund reviewed the City's February 2024 financials. Hartford is projecting a surplus of \$14.1 million which is about \$5.86 million larger than last month's projection. Total revenues are projected to be favorable by \$13.5 million. Revenues increased for investment income, building permits, and for State Aid to municipalities for PILOT and for Municipal Revenue Share program with both exceeding the budget amounts. Expenditures projections decreased by \$2.9 million compared to last month with favorable health insurance expenses and reduction in projected payroll expenses of \$635,000.

Mr. Foster reviewed the Board of Education financial results through February 2024. There are no current projections for the year end with the focus being on the budget. Spending was up month in February due to early tuition payments in the amount of \$38 million. The schools are no longer able to enter requisitions as of April 4. As of the end of February, the COVID relief grant spending is at 85.6%. Secretary Beckham asked about the school's federal dollars. Mr. Foster stated it is a challenge, aggressively spending down the COVID relief dollars. Without it in the next fiscal year, the Board adopted budget reflects a reduction of about 384 positions, about 11% of the workforce.

V. City of West Haven

a. Subcommittee Update

Secretary Beckham noted that the Subcommittee met on March 28th. A memorandum was included in the packet. Mr. Mehr shared that the primary focus of the meeting was the Mayor's Recommended FY2025 Budget with the Mayor also providing her City of West Haven Executive Summary. Also, an overview was provided on the newly created Protiviti Matrix that tracks the audit findings from the FY2022 audit. Mr. Taylor provided the status of the FY 2023 audit. The next meeting was scheduled for April 30th, however, will now be held virtually on May 9th. The City Council has to approve the West Haven budget by May 2nd.

b. Review and Discussion: Mayor Recommended Budget FY2025

Mayor Borer started by running through the budget process. Each department reviewed each line item in its budget and provided their recommendations for operational efficiencies, cutting expenses, and revenue drivers in the department. The Mayor then met with each of the departments to discuss their budgets before making her recommendations. The City Budget was submitted to the City Council and to the public on March 21st. By Charter, the City Council needs to adopt the City Budget by May 2nd.

The Mayor pointed out highlights in the budget. Reducing significant overtime and the high costs of priced consultants by filling full-time positions. Creating an Economic Development Director with a modest marketing budget. Adding a new position for youth, elderly, and veterans' outreach. Doing a review for job eliminations where there were redundancies. Forming a blight task to focus on blight and collecting associated fees. Legal services restructuring and reduction

in energy costs. Did cost sharing with the Housing Authority to reduce the cost of senior transportation. Increased the City funding to the Board of Education by \$2 million. The City is aggressively seeking grants

Mr. Taylor reviewed with the MARB a PowerPoint presentation detailing the FY2025 Budget and 5-Year Plan. The City is presenting a responsible and conservative budget. The PowerPoint presented the City's financial goals and objectives, and how the 5-year plan meets those financial goals. It shows the assumptions used in putting this budget together.

The MARB discussed the pension plan liabilities, the general liability insurance, the cash flow, the job positions, the healthcare costs, the return of COVID funds, and the fire districts. Also, a discussion about West Haven exiting as a Tier IV municipality.

c. Review and Discussion: 5-Year Plan

Mr. Taylor reviewed with the MARB a PowerPoint presentation detailing the 5-Year Plan. He mentions that the City has had surpluses over the last four years. The 5-Year Plan presents a balanced budget in each of the four years. The plan does use a higher inflation rate, the impact of the revaluation of the grand list and reflects the mill rate calculations. The general fund balance has increased from \$3.9 million in FY20 to an estimated \$19.2 million in FY24.

Mr. Waxenberg asked if the 5-Year Plan does or does not include any negotiated in or arbitrated changes to the police pension plan. Mr. Taylor responded that the 5-Year Plan does reflect the increased cost to the pension as calculated by the City's actuary. Over the next five years, if the pension was approved as submitted, those costs are reflected in here. These amounts were calculated by our actuary anticipating that the City would add the post 2009 officers to the plan. Secretary Beckham asked if the proceedings happen, you have accounted for it. Mr. Taylor said yes, I believe so based on the information provided by the actuary.

d. Mayor's Executive Summary

The Mayor mentions that the audit for fiscal year FY2023 has been completed over a month ahead of schedule. The City is recapturing some funding from various grants for previous years city project expenditures in the amount of \$2 million. Filling the finance director and payroll manager positions, and in the personnel department, hiring a human resource director and a generalist.

e. Tier IV Action Plan Update:

i. Organizational Assessment – Whittlesey

A copy of Whittlesey's City of West Haven Assessment Status Report as of April 18, 2024, was provided for the MARB members' review.

ii. Finance Manager – Protiviti

A copy of the City of West Haven Status Report as of April 4, 2024, prepared by Protiviti for MARB members to review was provided

f. Review, Discussion and Possible Actions: Non-Labor Contracts:

i. PKF O'Connor Davies – Audit Service

The City of West Haven is looking to hire PKF O'Connor Davies to provide auditing services for the fiscal year ending June 30, 2024, at a proposed fee of \$178,400. PKF O'Connor Davies was the only firm that submitted a bid for this work and has been auditing West Haven for the past few years.

The West Haven City Council did approve PKF O'Connor Davies to provide auditing services for the fiscal year ending June 30, 2024, at a proposed fee of \$178,400, at its April 22, 2024, council meeting.

Mr. Luciano made a motion to approve the PKF O'Connor Davies audit service contract with a second by Ms. Weisselberg. The motion passed unanimously.

ii. Rehrig Pacific Company – Purchase of Recycle Bins

This purchase is for the City of West Haven Recycling Program for 16,000, 65 gallon recycle bins, that will be provided to city residents to replace a smaller bin. The recycle bins total delivery price is \$846,350. The vendor is Rehrig Pacific Company, which is part of the Sourcewell contract, a purchasing type co-op used by the City of West Haven.

The City Council at its May 31, 2022, Special Meeting approved the use of \$1,000,000 of ARPA funds for Recycling and Reuse Center. At its April 8, 2024, meeting, the City Council discussed and approved the purchase of the residential curbside recycling – containers.

This purchase will be funded by ARPA funds and a grant from the Recycling Partnership – Residential Curbside Recycling Cart.

Mayor Borer provided an overview of the bins purchase and the City's Recycling Program. Mr. Hamilton asked if the recycling is contracted to an outside vendor. Mr. Spreyer replied that the same vendor that collects the municipal solid waste, also does the recycling. Mr. Luciano asked if this went out Bid. Mr. Spreyer responded that the City went through Sourcewell, that offers cooperative procurement for municipal governments that had Rehrig Pacific under contract. Gehrig Pacific could meet West Haven timeline for providing the bins.

Mr. Luciano made a motion to approve the purchase of 16,000 recycle bins contract with a second by Mr. Alvarez. The motion passed unanimously.

g. Review and Discussion: City and BOE Monthly Financial Report: February 2024

Mr. Taylor reviewed the City's February 2024 financials. The City is projecting a \$4 million surplus at year end. Through 8 months, the City is tracking favorable for investment income, building planning and zoning fees. Unfilled positions are becoming filled, and the finance director will be starting Monday.

Mr. Cavallero reviewed the Board of Education financial results through February 2024. The school's budget is in line with historical spending and is on pace to end the year with a balanced budget.

h. Other Business

There was no other business. The next regularly scheduled MARB meeting is May 16, 2024, scheduled for the Legislative Office Building (LOB).

i. Adjourn

Mr. Luciano made a motion to adjourn, seconded by Mr. Falcigno. Motion passed. The meeting was adjourned at 11:42am.

DRAFT

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Kimberly Kennison
Subject: Update on Hartford Subcommittee
Date: May 16, 2024

The Hartford Subcommittee last met on Thursday May 2, 2024.

Review, Discussion and Action Re: Mayor’s FY 2025 Recommended Budget: The City has provided a balanced budget with a total of approximately \$624 million which represents \$4.7 million or 0.75% increase over FY 2024 Budget. OPM Staff provided a summary of the highlights: The major revenue increase is a result of an increase in Intergovernmental revenues. The mill rate remains unchanged and compares to the FY 2024 Budget. OPM Staff also explained that the MARB has approval authority of certain elements of the annual budget of Tier II municipalities which encompasses state revenues, property tax revenues and new obligation issuances.

Mayor Arunan provided an overview of the budget and indicated that the goals of the FY 2025 Proposed Budget was first to preserve the property tax reduction that was built into the current year’s budget. The budget maintains the property tax rate at 68.95 mills and continue to fund the capital improvements by using its general fund. An increase of \$4 million state grants will fund the increase of departments needs. The budget also funds projected ADEC’s for pension obligations.

Subcommittee recommended the Mayor’s FY 2025 Recommended Budget to the Full MARB for approval.

Review and Discussion Re: Board of Education FY 2025 Budget and 5-Year Plan: BOE’s Finance Director, Mr. Foster presented the Hartford Board of Education FY 2025 budget which projected a revenue of \$429.4 million and the expenditure of \$466.3 million. He discussed avenues to mitigate a \$36.8 million budget gap. Revenue increases included a use of ESSER/ARP Funds of \$5 million and use of Non-Lapsing Fund of \$5.6 million. On the expense side, He assumes a vacancy savings of approximately \$13,6 million, maintain 58% cap on GenEd Magnet tuition of \$11.5 million and reduce other expenses of approximately \$1.2 million.

Mr. Foster has also presented a 5-Year budget forecast which projected a deficit of \$25 million in FY 2026 and increase every year to a deficit of \$89 million in FY 2030. He also presents the mitigation measures to increase revenue and reduce expenditures.

Review, Discussion and Action Re: Hartford’s 5-Year Plan: Mr. Freund provided an overview of City’s 5-Year Plan. He stated that the City’s baseline forecast is conservative. The plan projected a 1.5 % increase each year in the grand list and a balanced forecast for the year from FY 2025 to FY 2027, and the deficits of \$6.8 million in FY 2028 and \$ 12.5 million in FY 2029. Mr. Freund also presented a FY 2025 – FY 2029 Mitigation Plan. Mitigating factors include a revaluation of City’s grand list in October 2026.

Subcommittee members advised that City shall modify its 5-Year Plan to include the projected fund balances after the mitigation measures, and also include a plan to assist the additional needs of BOE's funding because this plan shows 10 years of flat funding.

Subcommittee requested the Harford modified 5-Year Plan to be presented to the Full MARB for approval.

There is no Hartford Subcommittee meeting scheduled in June 2024.

City of Hartford

FY2024

Monthly Financial Report to the Municipal Accountability Review Board



March 2024
(FY2024 P9)

Meeting date: May 16th, 2024

City of Hartford
Budget and Financial Report
to the Municipal Accountability Review Board

FY2024 General Fund Summary	1
Revenue and Expenditure Footnotes	2
Revenue Summary - Major Category	3
Tax Collections	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6
Appendix - Full-time payroll	7

City of Hartford - FY2024 General Fund Financial Report & Projection

5/16/2024

Revenue Category	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (MAR)	FY2024 ACTUAL (MAR)	FY2024 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes ¹	(305,340,480)	(300,623,516)	(300,623,516)	(295,645,569)	(301,821,605)	(300,886,940)	(263,424)
42 Licenses & Permits ²	(10,342,165)	(6,595,671)	(6,595,671)	(6,681,810)	(10,401,509)	(10,403,359)	(3,807,688)
43 Fines Forfeits & Penalties ³	(123,877)	(153,840)	(153,840)	(81,656)	(78,627)	(153,840)	-
44 Revenue from Money & Property ⁴	(10,989,195)	(7,479,015)	(7,479,015)	(6,808,162)	(8,842,114)	(10,061,116)	(2,582,101)
45 Intergovernmental Revenues ⁵	(344,155,677)	(294,045,484)	(294,045,484)	(191,993,450)	(204,474,770)	(302,109,196)	(8,063,712)
46 Charges For Services ⁶	(4,969,994)	(3,777,049)	(3,777,049)	(3,691,655)	(3,385,812)	(3,791,023)	(13,974)
47 Reimbursements ⁷	(104,627)	(89,653)	(89,653)	(74,298)	(51,514)	(89,653)	-
48 Other Revenues ⁸	(533,372)	(276,081)	(276,081)	(398,528)	(878,006)	(595,300)	(319,219)
53 Other Financing Sources ⁹	(4,353,200)	(6,130,800)	(6,130,800)	(1,952,240)	(3,481,791)	(6,130,800)	-
Total Revenues¹⁷	(680,912,588)	(619,171,109)	(619,171,109)	(507,327,367)	(533,415,747)	(634,221,227)	(15,050,118)

Expenditure Category	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (MAR)	FY2024 ACTUAL (MAR)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	117,848,342	133,899,419	134,077,903	86,633,152	92,564,070	132,279,051	1,798,852
Benefits ¹¹	67,642,557	101,207,991	100,707,991	55,697,823	69,089,462	98,324,591	2,383,400
Debt & Other Capital ^{12, 16}	112,577,568	17,397,994	17,897,994	16,954,078	5,454,097	17,897,994	-
Library	8,663,336	9,201,354	9,201,354	2,663,336	6,901,196	9,201,354	-
Metro Hartford Innovation Services	5,292,973	5,075,732	5,075,732	3,294,730	3,806,802	5,075,732	-
Utilities ¹⁴	29,880,834	30,331,815	30,312,815	21,211,687	20,275,156	30,137,153	175,662
Other Non-Personnel ¹⁵	34,640,109	38,043,530	47,784,046	21,162,964	34,247,352	50,044,149	(2,260,103)
Education ¹³	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	-
Total Expenditures¹⁷	660,558,992	619,171,109	629,071,109	373,634,003	398,354,367	626,973,299	2,097,810

Revenues and Expenditures, Net	(20,353,596)	-	9,900,000	(133,693,365)	(135,061,380)	(7,247,928)	
Use of Assigned Fund Balance¹⁸	-	-	(9,900,000)	-	(9,900,000)	(9,900,000)	-
Projected (Surplus)/Deficit	-	-	-	-	(144,961,380)	(17,147,928)	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through March FY2024, current year tax levy revenue actuals are 0.72% or \$2.06M higher than FY2023 Period 9 (March).
(2) Prior Year Levy collections actuals are tracking favorably by 61% or \$2.88M compared to the FY2023 cumulative through March.
(3) Interest and liens collections actuals through March FY2024 are 39% or \$1.35M higher than actuals through March FY2023.
(4) Revenues from subsequent tax lien sales through March FY2024 are slightly higher than revenues from this source through March
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorably by 56% or \$3.72M compared to the FY2023 cumulative through
- ³ The Fines, Forfeits and Penalties revenue line item includes revenues from false alarms fines.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2024 actuals are tracking 30% or \$2.03M higher than March FY2023 due to higher interest revenue.
- ⁵ Intergovernmental Revenues reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. March FY2024 actuals are 6.50% or \$12.48M higher than March FY2023 actuals. Favorability projected is due to State PILOT payment received exceeding budget by \$3.4M and Municipal Revenue Share received exceeding budget by \$4.5M.
- ⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$5.0M. March FY2024 actuals are 8% or \$0.31M lower than March 2023 actuals due to lower conveyance tax revenues.
- ⁷ Reimbursements (primarily Section 8) largely occur at fiscal year end.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements. This revenue category's actuals through March FY2024 are \$0.48M higher than the FY2023 cumulative through March.
- ⁹ Other Financing Sources reflects revenues from, DoNo Stadium Fund (1), the Parking Authority Fund (2), Special Police Service Fund (3), and other (4). Category actuals through March FY2024 are 78%, or \$1.53M higher than actuals through March FY2023.
(1) Yard Goat Admission Tax is received monthly and is included in the year to date actuals.
(2) The revenue from Hartford Parking Authority is received quarterly.
(3) Revenues from Police Private Duty are posted quarterly.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$1.80M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34 weeks of actual payroll expenses with 18.2 weeks remaining. Vacancies are assumed to be refilled with 14.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$8.73M and \$41K of favorability in Holiday Pay is offset by a projected shortfall of \$6.57M in OT and \$405K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances is projected to be net favorable due to health claims and centrally budgeted salary increases being realized in departments city-wide.
- ¹² The FY2024 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$220K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$12.42M for Pay-As-You-Go CapEx. In addition, \$500K for ARPA has been transferred from Benefits and Insurances for a grand total of \$17.90M.
- ¹³ Education YTD actuals reflect 9 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁴ Utilities are projected to be favorable due to water, tipping fees and gas, offset by electricity costs.
- ¹⁵ Other is projected to be net unfavorable primarily due to maintenance, legal settlements and prior year tax refunds. The Revised budget for Other reflects the City's use of Assigned Fund Balance to fund the settlement with Centerplan in November 2023. A corresponding entry is included in the Use of Assigned Fund Balance line to indicate the funding source of the settlement cost.
- ¹⁶ Under the executed Contract Assistance agreement, \$49.86M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2024. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue.
- ¹⁷ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.
- ¹⁸ The Use of Assigned Fund balance reflects the settlement with Centerplan in November 2023. The corresponding expense is included in the Other expenditure category.

MARB Report - March 2024

CITY OF HARTFORD

PROPERTY TAX COLLECTIONS REPORT FOR FY2023 AND FY2024

PROPERTY TAX COLLECTIONS REPORT THROUGH March 31, 2024

March FY2024	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	Actual FY2023	Actual FY2024	Actual FY2023	Actual FY2024	Actual FY2023	Actual FY2024	Actual FY2023	Actual FY2024	FY2023	FY2024
July	107,971,467	108,382,349 ²	(298,163)	1,209,101 ^{1, 3}	343,138	334,426	187,912	-	108,204,354	109,925,876
August	41,837,343	39,513,704	835,535	464,642 ³	588,188	340,531	5,637	-	43,266,703	40,318,876
September	2,173,272	4,313,472 ²	743,324	650,109 ³	343,968	402,506	-	193,550	3,260,564	5,559,636
October	1,843,488	2,422,432 ²	422,659	1,591,353 ³	279,932	1,362,737	-	-	2,546,079	5,376,521
November	1,617,965	2,393,539 ²	389,123	808,910 ³	212,941	336,654	-	-	2,220,029	3,539,103
December	12,932,762	8,149,513 ⁴	792,694	779,562 ³	388,100	445,942	-	2,946	14,113,556	9,377,962
January	91,000,592	95,066,146 ²	630,563	544,896 ³	353,103	562,227	-	-	91,984,258	96,173,269
February	24,671,648	25,933,875 ²	674,296	913,756 ³	525,881	572,469	-	-	25,871,825	27,420,099
March	2,998,533	2,935,663	490,841	596,920 ³	440,357	468,950	-	-	3,929,731	4,001,533
April	2,087,493		453,871		403,762		-	-	2,945,125	-
May	1,396,702		591,304		376,822		-	-	2,364,828	-
June	1,224,379		1,078,738		760,857		-	-	3,063,974	-
Total Collections	291,755,643	289,110,690	6,804,786	7,559,250	5,017,047	4,826,441	193,550	196,495	303,771,026	301,692,877
60 Days Collections	-		1,314,043		-		-		1,314,043	-
Reclass - Year End Entries	(107,155)		100,134		(2,797)		-		(9,818)	-
Adjusted Total Collections	291,648,488	289,110,690	8,218,964	7,559,250	5,014,250	4,826,441	193,550	196,495	305,075,251	301,692,877

Summary	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024
Total Budget	285,792,269	292,019,388	5,130,000	4,300,000	3,800,000	4,100,000	-	-	294,722,269	300,419,388
Total Current Levy (GL 2022) New Bills	313,145,577	318,948,262	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections Through MARCH	287,047,069	289,110,690	4,680,873	7,559,250	3,475,606	4,826,441	193,550	196,495	295,397,099	301,692,877
Outstanding Receivable at 03/31	20,031,690	17,559,298	41,650,588	43,894,238	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjust bridging QDS to Munis		12,278,273								

Statistics	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024
% of Budget Collected	100.44%	99.00%	91.25%	175.80%	91.46%	117.72%	-	-	100.23%	100.42%
% of Adjusted Levy Collected	91.67%	90.65%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	68.95	68.95								
Mill Rate Personal Property	68.95	68.95								
Mill Rate Motor Vehicle	32.46	32.46								

NOTES

¹ FY2023 P1 - PY levy collected \$1.18M; however, it offset against credit adjustments due to tax appeals and court stipulations.

² Current Year Tax collections exceed prior year due to timing.

³ Payment of prior year taxes including interest.

⁴ Multiple 2nd installments were paid early in prior year.

Expenditure Summary - Departments

	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (MAR)	FY2024 ACTUAL (MAR)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	701,019	823,510	823,510	516,805	569,406	809,852	13,658
00112 COURT OF COMMON COUNCIL	669,182	978,077	978,077	461,828	488,916	955,049	23,028
00113 TREASURER	369,367	532,905	532,905	287,867	266,641	500,397	32,508
00114 REGISTRARS OF VOTERS ¹	684,474	549,635	1,012,171	570,148	624,247	1,022,724	(10,553)
00116 CORPORATION COUNSEL ²	1,255,453	1,529,493	1,529,493	885,802	1,103,846	1,589,806	(60,313)
00117 TOWN & CITY CLERK	805,181	985,440	985,440	562,689	646,115	928,132	57,308
00118 INTERNAL AUDIT ²	521,697	534,412	534,412	382,307	386,712	544,998	(10,586)
00119 CHIEF OPERATING OFFICER	1,551,080	1,526,876	1,526,876	1,150,010	877,362	1,378,416	148,460
00122 METRO HARTFORD INNOVATION SERV	5,292,973	5,075,732	5,075,732	3,294,730	3,806,802	5,075,732	0
00123 FINANCE	3,207,768	4,154,432	4,154,432	2,247,781	2,699,127	3,821,782	332,650
00125 HUMAN RESOURCES	1,629,033	1,971,324	1,971,324	1,085,303	1,059,948	1,881,668	89,656
00128 OFFICE OF MANAGEMENT & BUDGET	917,759	1,515,173	1,515,173	644,914	974,233	1,440,899	74,274
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,553,301	5,099,654	5,099,654	2,626,207	2,809,328	5,002,194	97,460
00211 FIRE ³	38,502,627	41,693,957	41,693,957	28,218,361	30,250,265	41,924,542	(230,585)
00212 POLICE	49,030,977	53,136,477	53,136,477	35,330,681	36,450,976	52,333,339	803,138
00213 EMERGENCY SERVICES & TELECOMM. ⁴	4,464,278	5,231,157	5,231,157	3,534,411	4,142,583	5,733,915	(502,758)
00311 PUBLIC WORKS	18,034,961	21,503,825	21,503,825	12,777,819	15,134,944	21,448,767	55,058
00420 DEVELOPMENT SERVICES	6,138,695	6,825,654	6,825,654	3,435,188	3,497,523	6,576,759	248,895
00520 HEALTH AND HUMAN SERVICES	5,048,892	5,758,563	5,758,563	2,414,823	2,620,479	5,321,008	437,555
00711 EDUCATION	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	6,901,196	9,201,354	0
00820 BENEFITS & INSURANCES ⁵	67,642,557	101,207,991	100,707,991	55,697,823	69,089,462	98,324,591	2,383,400
00821 DEBT SERVICE	112,577,568	17,397,994	17,897,994	16,954,078	5,454,097	17,897,994	0
00822 NON OP DEPT EXPENDITURES ⁶	45,283,541	47,924,200	57,361,664	31,874,860	42,483,926	59,246,105	(1,884,441)
Grand Total	660,558,992	619,171,109	629,071,109	373,634,003	398,354,367	626,973,299	2,097,810

¹ Registrars of Voters is unfavorable due to overtime for voter services.

² Unfavorable variance is due to city-wide salary increases been centrally budgeted in FY2024. Budget funding for this increase will be transferred, as needed, at year end.

³ Fire is projected to be unfavorable due to overtime.

⁴ Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

⁵ Benefits and Insurances is projected to be net favorable due to health claims and centrally budgeted salary increases being realized in departments city-wide.

⁶ Non Operating is projected to be net unfavorable due to electricity costs, maintenance, tax refunds and legal costs.

Expenditure Summary - Major Expenditure Category

	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (MAR)	FY2024 ACTUAL (MAR)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	117,848,342	133,899,419	134,077,903	86,633,152	92,564,070	132,279,051	1,798,852
FT ¹	93,362,842	110,437,922	110,437,922	68,441,269	71,339,496	101,709,476	8,728,446
HOL ¹	2,323,025	2,512,845	2,512,845	1,939,614	2,013,305	2,471,494	41,351
OT ¹	19,794,157	17,939,894	17,939,894	14,279,246	17,082,593	24,506,075	(6,566,181)
PT ¹	2,368,317	3,008,758	3,187,242	1,973,022	2,128,676	3,592,006	(404,764)
BENEFITS	67,642,557	101,207,991	100,707,991	55,697,823	69,089,462	98,324,591	2,383,400
HEALTH ²	4,688,057	36,040,964	35,540,964	9,296,874	21,327,270	33,290,964	2,250,000
MITIGATION ³	0	(1,190,000)	(1,190,000)	0	0	0	(1,190,000)
PENSION ⁴	52,183,583	51,065,923	51,065,923	37,272,274	36,995,664	50,550,220	515,703
INSURANCE	4,844,025	5,356,373	5,356,373	3,285,361	4,373,286	5,356,373	0
FRINGE REIMBURSEMENTS	(3,294,195)	(2,947,953)	(2,947,953)	(1,601,309)	(1,298,733)	(2,947,953)	0
LIFE INSURANCE	222,343	231,987	231,987	173,655	178,032	231,987	0
OTHER BENEFITS ⁵	4,727,707	4,579,297	4,579,297	3,698,155	3,932,692	5,095,000	(515,703)
WAGE ⁶	0	3,296,400	3,296,400	0	0	1,973,000	1,323,400
WORKERS COMP	4,271,038	4,775,000	4,775,000	3,572,813	3,581,250	4,775,000	0
DEBT	112,577,568	17,397,994	17,897,994	16,954,078	5,454,097	17,897,994	0
DEBT	112,577,568	17,397,994	17,897,994	16,954,078	5,454,097	17,897,994	0
LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	6,901,196	9,201,354	0
LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	6,901,196	9,201,354	0
MHIS	5,292,973	5,075,732	5,075,732	3,294,730	3,806,802	5,075,732	0
MHIS	5,292,973	5,075,732	5,075,732	3,294,730	3,806,802	5,075,732	0
UTILITY	29,880,834	30,331,815	30,312,815	21,211,687	20,275,156	30,137,153	175,662
UTILITY ⁷	29,880,834	30,331,815	30,312,815	21,211,687	20,275,156	30,137,153	175,662
OTHER	34,640,109	38,043,530	47,784,046	21,162,964	34,247,352	50,044,149	(2,260,103)
COMMUNITY ACTIVITIES	2,652,494	2,908,059	3,016,019	1,860,149	1,848,783	3,016,019	0
CONTINGENCY	981,155	3,042,749	2,622,002	557,116	509,570	2,622,002	0
CONTRACTED SERVICES ⁸	6,279,092	7,144,875	7,117,246	3,490,066	5,209,411	7,387,244	(269,998)
ELECTIONS	0	465,395	2,859	0	0	2,859	0
GOVT AGENCY & OTHER ⁹	39,457	44,386	44,386	29,760	30,971	44,959	(573)
LEASES - OFFICES PARKING COPIER ¹⁰	1,705,874	1,985,083	1,985,083	1,343,049	1,382,404	1,949,072	36,011
LEGAL EXPENSES & SETTLEMENTS ¹¹	5,564,829	3,462,500	13,762,500	4,430,510	13,543,473	14,931,500	(1,169,000)
OTHER ¹²	6,243,994	5,618,743	5,608,277	2,293,391	2,773,165	6,405,568	(797,291)
OUT AGENCY	100,000	100,000	100,000	0	0	100,000	0
POSTAGE	232,076	200,000	200,000	179,735	193,014	200,000	0
SUPPLY ¹³	3,908,085	4,726,059	5,111,107	2,845,058	3,433,687	5,191,107	(80,000)
TECH, PROF & COMM BASED SERVICES ¹⁴	3,367,134	4,360,068	4,228,954	1,986,681	2,388,061	4,208,207	20,747
VEHICLE & EQUIP	3,565,919	3,985,613	3,985,613	2,147,448	2,934,815	3,985,613	0
EDUCATION	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
EDUCATION	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
Grand Total	660,558,992	619,171,109	629,071,109	373,634,003	398,354,367	626,973,299	2,097,810

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$1.80M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34 weeks of actual payroll expenses with 18.2 weeks remaining. Vacancies are assumed to be refilled with 14.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$8.73M and \$41K of favorability in Holiday Pay is offset by a projected shortfall of \$6.57M in OT and \$405K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Health is projected to be favorable due to health claims.

³ Mitigation of \$1.19M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$4.07M and \$494K in budgeted attrition and vacancy savings. In total, \$5.76M is budgeted for attrition city-wide.

⁴ Pension is favorable due to payments to a State plan and cashouts.

⁵ Other Benefits is unfavorable due to Social Security expenditures.

⁶ The FY2024 Adopted Budget includes centralized salary increases. Contractual increases will be realized in full-time payroll.

⁷ Utilities are projected to be favorable due to water, tipping fees and gas, offset by electricity costs.

⁸ Contracted Services is unfavorable due to repairs and maintenance.

⁹ Government Agencies is unfavorable due to payment for the National League of Cities.

¹⁰ Leases is projected to be net favorable due to lower facilities costs, offset by increased copier costs.

¹¹ Legal is projected to be net unfavorable due to settlements and legal services.

¹² Other is projected to be unfavorable due to prior year tax refunds.

¹³ Supply is unfavorable due to Public Works motor vehicle supplies.

¹⁴ Technical and Professional services is projected to be favorable due to data services.

Appendix

FY2024 Full-time Payroll Projection (March)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 3/1 (34 WEEKS)	PROJECTION (18.2 WEEKS)	YTD THRU 3/1 PLUS PROJECTION (18.2 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	787,262	483,978	289,376	773,354	0	773,354	13,908
112-CCC	9	544,759	268,613	217,943	486,556	0	486,556	58,203
113- Treas	9	416,670	220,980	160,957	381,936	2,226	384,162	32,508
114- ROV	7	392,426	253,894	135,675	389,570	678	390,248	2,178
116-Corp Counsel	15	1,471,313	970,069	561,582	1,531,651	0	1,531,651	(60,338)
117- Clerk	12	817,806	432,134	295,481	727,615	2,348	729,963	87,843
118-Audit	5	509,739	336,391	183,684	520,075	0	520,075	(10,336)
119-COO	16	1,290,197	606,311	461,808	1,068,119	510	1,068,628	221,569
123- FIN	48	3,824,744	2,077,297	1,355,826	3,433,123	20,818	3,453,941	370,803
125- HR	16	1,206,099	675,833	440,686	1,116,518	0	1,116,518	89,581
128-OMBG	12	1,040,443	592,322	372,196	964,518	1,776	966,294	74,149
132-FCYR	14	1,058,104	550,530	366,908	917,438	4,893	922,331	135,773
211- Fire	375	31,556,334	19,234,804	10,785,141	30,019,945	158,243	30,178,188	1,378,146
212- Police	517	44,458,835	22,377,493	12,952,376	35,329,869	303,445	35,633,314	8,825,521
213- EST	57	4,048,679	2,264,306	1,341,398	3,605,703	26,148	3,631,851	416,828
311- DPW	232	13,564,144	7,878,916	4,747,671	12,626,587	69,657	12,696,244	867,900
420- Devel Serv	66	5,087,165	2,570,796	1,929,168	4,499,964	44,190	4,544,154	543,011
520- HHS	38	2,817,443	1,390,246	965,320	2,355,567	28,572	2,384,138	433,305
Grand Total	1,456	114,892,162	63,184,912	37,563,195	100,748,107	663,502	101,411,610	13,480,552

FT- Fire Attrition	(493,776)
FT- Police Attrition	(4,071,069)
FT- Net other payroll	110,605
FT- Total Revised Budget	110,437,922


FT- Fire Attrition	(493,776)
FT- Police Attrition	(4,071,069)
FT- Net other payroll	(187,261)
FT- Subtotal Variance	8,728,446
Non-Sworn Attrition (in Benefi	(1,190,000)
Total Variance	7,538,446

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 3/1/24, which includes 34 pay periods, and projects filled positions for 18.2 future weeks.
- 2) Non-sworn vacancies are projected for 14.2 future weeks.
- 3) Adopted head count is 1475 with 19 MHIS positions funded in the MHIS internal service fund.
- 4) Unfavorable department variances are due to city-wide increases been centrally budgeted in FY2024. Budget funding for these increases will be transferred, as needed, at year end.



MEMO

From: Paul Foster 
To: Dr. Leslie Torres-Rodriguez
Date: May 9, 2024
Re: March 2024 Financial Results

Attached are the monthly financial reports for Period 9, the month ended March 31, 2024. Through the end of the third quarter of fiscal 2024-25, Hartford Public Schools has spent a total of \$320.0 million across all funding sources. Spending rose \$47.3 million from the end of February, and was down sharply from the \$65.3 million spent in March 2023. The decline in year-over-year spending largely reflects the timing of tuition payments in the two fiscal periods.

Looking more specifically at General Fund expenses through the end of March 2024, we would note the following:

- Non-certified severance nearly doubled in the past month and now stands at \$445,000 over budget. That impact is somewhat tempered by certified severance running significantly lower than budget, but certified severance typically rises at the very end of the school year.
- Overall, fringe benefit costs are running very close to budget as healthcare claims are trending below what was modeled for the budget. One area we are watching closely is our workers' compensation claims, which were well above budget in both February and March. We are working with our TPA (third party administrator) to better understand if the claims are expected to be short duration or will have a longer payment tail.
- As we have been noting for the past few months, paid and encumbered tuition costs continue to grow, and are currently \$4.8 million over budget. We expect that figure will continue to deteriorate through the end of the year as final bills are submitted by our service providers.

Encumbrances across all funding sources declined to \$62.6 million from \$72.1 million at the end of February. About half of that decline was attributable to tuition payments being made against our outstanding purchase orders, with declines in our transportation and utilities encumbrances happening for the same reason. Encumbrances will decline rapidly through the end of the year given the early April deadline for requisition entries to be submitted.

At this time, we are projecting a deficit in FY24 of \$15.5 million, largely driven by tuition costs outpacing our budgeted amounts for tuition. That said, there are several mitigating factors relative to this projection. First, the projection assumes all current encumbrances will be fully liquidated which is not typical. Second, at this time our projection reflects that our billing (Medicaid, third party insurance, and special education) is \$5.6 million short of the amount budgeted in FY24 revenues. We anticipate we will significantly increase revenue in these areas in the last quarter, though we may fall short of the budgeted amount of \$8.1 million from these sources. Lastly, we built the FY24 budget on the assumption that we would use up to \$9.2 million of remaining ESSERIII/ARP funding to cover eligible expenses and mitigate the deficit. Our goal would be to use less than \$9.2 million given that our FY25 budget also assumes the use of \$5 million in ESSERIII/ARP for eligible costs and preserving more than \$5 million into FY25 will support the challenges we are facing in that year.

Let me know if you have any questions on the information above or the attached Period 9 financial reports.



All Funds Budget
 Financial Position Report as of 5/6/2024
 For: 7/1/2023 to 4/30/2024 Period: 1 to 9



Description	Series	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered Committed	Balance
Certified Salaries	100	141,613,960	154,929,176	98,547,521	-	56,381,655
Severance/Other	199	1,215,000	1,264,285	880,152	-	384,133
Certified Salaries Total		142,828,960	156,193,462	99,427,673	-	56,765,788
Non Cert Salaries	200	56,595,436	65,966,131	45,614,386	3	20,351,742
Severance/Other	299	383,498	503,820	929,090	-	(425,270)
Non Certified Salaries Total		56,978,934	66,469,951	46,543,477	3	19,926,472
Instructional Improvements	322	5,207,030	14,092,251	5,998,747	3,749,349	4,344,154
Professional Services	333	2,324,119	12,023,857	5,733,699	3,639,614	2,650,544
MHIS/IT Services	335	3,535,236	3,972,903	2,648,602	-	1,324,301
Professional Contracts & Svcs		11,066,386	30,089,010	14,381,049	7,388,963	8,318,999
Maint Supplies & Services	442	420,429	424,657	292,861	100,360	31,437
Maintenance Contracts	443	3,113,519	5,493,219	3,804,808	750,747	940,285
Rental - Equip & Facilities	444	2,530,396	1,380,845	340,117	132,658	908,070
Building Improvements	445	665,996	2,103,338	1,423,397	429,760	699,982
Purchased Property Services		6,730,339	9,402,059	5,861,182	1,413,524	2,579,774
Transportation	551	27,142,915	29,113,243	19,925,073	8,177,195	1,010,975
Communications	553	2,655,334	6,200,622	3,951,139	273,002	1,976,480
Advertising	554	282,317	638,580	342,824	228,873	66,883
Printing & Binding	555	72,185	78,835	4,320	569	73,947
Tuition	556	108,212,370	97,122,277	65,255,976	36,001,058	(4,134,757)
Travel & Conferences	558	234,118	392,247	113,798	-	278,449
Misc Services	559	939,970	1,536,386	536,739	232,327	767,320
Systemwide Purchased Svcs Total		139,539,209	135,082,190	90,129,869	44,913,024	39,297
Instructional & Other Supplies	610	5,669,854	11,267,106	3,701,184	1,159,219	6,407,055
Utilities	620	9,406,986	9,405,856	5,738,441	3,584,808	82,607
Text & Library Books	640	126,760	105,534	34,287	22,205	49,042
Misc Supplies	690	978,211	3,891,441	1,750,704	521,794	1,618,943
Supplies & Materials Total		16,181,811	24,669,937	11,224,616	5,288,026	8,157,646
Equipment	730	1,728,764	12,031,849	4,678,409	2,898,107	4,455,333
Outlay Total		1,728,764	12,031,849	4,678,409	2,898,107	4,455,333
Organization Dues	810	248,779	232,126	167,531	5,067	59,529
Legal Judgments	820	120,000	120,000	110,025	-	9,975
Other Operating Expenses	899	(1,094,216)	6,748,130	476,434	243,330	6,028,366
Other Misc Expend Total		(725,437)	7,100,256	753,989	248,397	6,097,870
Fringe Benefits/Insurances	990	55,869,660	61,765,838	47,004,869	405,466	14,355,503
Contingency	998	-	-	-	-	-
Indirect	999	-	531,101	(1,134)	-	532,235
Sundry Total		55,869,660	62,296,939	47,003,735	405,466	14,887,738
All Funds Budget Total		430,198,625	503,335,652	320,003,999	62,555,510	120,776,144



General Fund Budget
 Financial Position Report as of 5/6/2024
 For: 7/1/2023 to 3/31/2024 Period: 1 to 9



Description	Series	FY 2023-24	FY 2023-24	Year To Date	YTD		% Used
		Adopted Budget	Adjusted Budget		Encumbered/Committed	Balance	
Certified Salaries	100	80,057,293	75,810,361	50,662,236	-	25,148,124	66.83%
Severance/Other	199	1,215,000	1,215,000	245,777	-	969,223	20.23%
Certified Salaries Total		81,272,293	77,025,361	50,908,014	-	26,117,347	66.09%
Non Cert Salaries	200	35,334,171	35,131,792	26,375,759	3	8,756,031	75.08%
Severance/Other	299	383,498	383,498	828,965	-	(445,467)	216.16%
Non Certified Salaries Total		35,717,669	35,515,290	27,204,724	3	8,310,563	76.60%
Instructional Improvements	322	1,325,967	4,099,194	2,302,462	1,187,502	530,857	56.17%
Professional Services	333	1,133,864	1,034,642	512,707	205,042	316,893	49.55%
MHIS/IT Services	335	2,778,990	3,206,800	2,137,867	-	1,068,933	66.67%
Professional Contracts & Svs		5,238,821	8,340,636	4,953,035	1,392,544	1,916,684	69.38%
Maint Supplies & Services	442	417,000	417,000	291,588	98,595	26,818	69.93%
Maintenance Contracts	443	3,011,783	4,620,847	3,482,681	690,324	450,462	75.37%
Rental - Equip & Facilities	444	2,250,289	947,496	152,432	50,152	744,912	16.09%
Building Improvements	445	610,000	404,845	238,155	165,974	450,517	58.83%
Purchased Property Services		6,289,071	6,390,188	4,164,856	1,005,045	1,672,708	65.18%
Transportation	551	26,478,012	26,454,706	18,238,753	7,832,020	383,771	68.94%
Communications	553	1,797,460	1,809,848	1,211,684	9,718	588,445	66.95%
Advertising	554	21,157	24,704	4,667	12,240	7,796	18.89%
Printing & Binding	555	56,685	45,768	1,520	237	44,012	3.32%
Tuition	556	86,050,037	85,570,037	59,627,587	30,734,061	(4,791,611)	69.68%
Travel & Conferences	558	171,981	142,709	64,811	-	77,898	45.41%
Misc Services	559	467,626	397,526	293,924	36,141	67,462	73.94%
Systemwide Purchased Svs		115,042,958	114,445,299	79,442,946	38,624,416	(3,622,226)	69.42%
Instructional & Other Supplies	610	1,865,795	1,775,673	1,166,687	326,352	282,984	65.70%
Utilities	620	7,496,005	7,415,950	4,095,376	3,286,462	34,112	55.22%
Text & Library Books	640	23,342	7,315	121	5,157	2,036	1.65%
Misc Supplies	690	438,479	535,240	290,786	81,775	162,679	54.33%
Supplies & Materials Total		9,823,621	9,734,178	5,552,970	3,699,747	481,811	57.05%
Equipment	730	328,801	647,825	224,382	29,766	393,676	34.64%
Outlay Total		328,801	647,825	224,382	29,766	393,676	34.64%
Organization Dues	810	166,897	128,396	102,050	2,563	23,784	79.48%
Legal Judgments	820	120,000	120,000	110,025	-	9,975	91.69%
Other Operating Expenses	899	(1,480,744)	1,190,086	225,089	171,782	793,216	18.91%
Other Misc Expend Total		(1,193,847)	1,438,482	437,163	174,345	826,974	30.39%
Fringe Benefits/Insurances	990	32,949,293	31,931,422	31,955,116	405,466	(429,161)	100.07%
Contingency	998	-	-	-	-	-	0.00%
Indirect	999	(1,455,407)	(1,455,407)	(1,134)	-	(1,454,273)	0.08%
Sundry Total		31,493,887	30,476,016	31,953,982	405,466	(1,883,433)	104.85%
General Fund Budget Total		284,013,274	284,013,274	204,842,074	45,331,333	33,839,868	72.12%



Special Fund Budget
 Financial Position Report as of 6/6/2024
 For: 7/1/2023 to 3/31/2024 Period: 1 to 9



Grant Name	Grant Year	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	YTD Encumbered/Committed	YTD Revenue	Balance
Federal Grants							
AMERICAN RESCUE PLAN ARP-ESSER III	2021	9,200,000	50,001,238	26,468,160	6,608,520	0	16,924,558
ARP ESSER SPPT	2023	200,000	356,456	86,265	70,799	0	199,393
ARP HCY II HOMELESS CHILDREN & YOUTH	2021	-	323,630	-	-	0	323,630
ARPA - FAFSA Completion	2024	-	21,000	2,898	6,015	0	12,088
ARPA - Priority Sch Dist-Faith Acts	2021	-	1,240,811	653,933	37,939	0	548,939
ARPA EXPAND SUPP FOR L.E.A.P.	2023	-	800,000	353,663	-	0	446,337
ARPA RIGHT TO READ	2023	-	806,000	167,449	-	0	638,551
ARPA-INTERDISTRICT MAGNET TUITION	2023	3,000,000	479,609	451,797	27,812	6,680,479	-
ARP-ESSER III subgrant SEIG	2022	-	10,054,949	5,896,088	1,814,291	0	2,344,569
CARL D. PERKINS	2021	-	-	-	-	-99,964	-
CARL D. PERKINS	2022	-	-	-	-	-6,089	-
CARL D. PERKINS	2024	673,150	641,420	230,299	28,572	0	382,549
CT CHILDREN MEDICAL CENTER-DWORKIN	2022	-	-	-	-	102,997	-
CT CHILDREN MEDICAL CENTER-DWORKIN	2023	-	836,690	158,010	-	0	678,680
CT CHILDREN MEDICAL CENTER-DWORKIN	2024	-	1,000,000	104,613	-	0	895,387
EDUC-HOMELESS CHILDREN-YOUTH McVEN	2022	-	22,079	21,080	-	63,801	999
ESSER II (CRRSA ACT) Covid-19	2021	(343)	587,252	586,909	-	0	343
ESSER II SPED Recovery Activities	2022	-	39,621	39,620	-	0	1
FAFSA CHALLENGE	2022	-	-	-	-	-2,856	-
Full Service Community Schools Gran	2024	-	423,190	-	-	0	423,190
IDEA PART B SECTION 611	2021	-	-	-	-	-36,645	-
IDEA PART B SECTION 611	2022	-	-	316	-	0	(316)
IDEA PART B SECTION 611	2023	1,000,000	2,848,426	1,340,788	258,837	623,906	1,248,801
IDEA PART B SECTION 611	2024	6,579,149	6,777,958	2,870,756	1,126,084	0	2,781,118
IDEA PART B, SECTION 619 PRE-SCHOOL	2023	-	182,835	100,152	-	0	82,683
IDEA PART B, SECTION 619 PRE-SCHOOL	2024	212,368	233,265	16,614	12,039	0	204,612
MCK-VENTO HOMELESS COUNTINUATION 2	2024	-	32,400	9,341	5,000	0	18,059
OD ESSA SIG C02-BURNS	2023	-	144,018	68,459	43,879	0	31,680
OD ESSA SIG C02-BURNS	2024	-	450,000	217,445	16,383	74,268	216,172
OD ESSA SIG C02-MILNER	2023	-	163,455	86,511	17,586	0	59,357
OD ESSA SIG C02-MILNER	2024	-	300,000	207,961	-	57,785	92,039
OD ESSA SIG C02-MLKING	2023	-	166,503	80,262	33,769	0	52,472
OD ESSA SIG C02-MLKING	2024	-	200,000	34,640	76,515	808	88,845
OD ESSA SIG C02-SAND	2023	-	105,951	67,484	11,594	0	26,873
OD ESSA SIG C02-SAND	2024	-	500,000	176,904	24,091	31,678	299,005
OD ESSA SIG C02-SMSA	2023	-	76,943	66,074	7,279	0	3,590
OD ESSA SIG C02-SMSA	2024	-	212,283	166,818	-	88,443	45,465
OD ESSA SIG C02-WISH	2023	-	118,773	83,426	18,042	0	17,305
OD ESSA SIG C02-WISH	2024	-	500,000	229,250	80,700	57,868	190,050
OD ESSA SIG CO2-WHS	2022	-	-	5,513	-	0	(5,513)
OD ESSA SIG CO2-WHS	2023	-	50,364	20,449	1,108	0	28,808
OD ESSA SIG CO2-WHS	2024	142,491	212,283	85,615	5,400	35,114	121,268
SEDS IMPLEMENTATION STIPEND	2023	-	-	-	-	2,360	-
TITLE 1 PART A 1003 SIG (BELLIZZI)	2021	-	-	-	-	-430	-
TITLE 1 PART A 1003 SIG (BURR)	2021	-	-	-	-	-20,304	-
TITLE 1 PART A 1003 SIG (BULKELEY)	2021	-	-	-	-	-639	-
TITLE 1 PART A 1003 SIG (PARKVILLE)	2021	-	-	-	-	-30,595	-
TITLE 1, PART D, NEG & DEL	2023	-	42,937	42,937	-	0	-
TITLE 1, PART D, NEG & DEL	2024	42,937	55,590	-	-	0	55,590
TITLE 2 PART A, TEACHERS	2019	-	-	-	-	-1,154	-
TITLE 2 PART A, TEACHERS	2021	-	-	-	-	-8,458	-
TITLE 2 PART A, TEACHERS	2023	70,000	312,174	248,133	-	0	64,040
TITLE 2 PART A, TEACHERS	2024	1,184,836	1,023,566	608,403	1,200	0	413,963
TITLE 3 PART A, ENGLISH LANGUAGE	2019	-	-	-	-	-91	-


TITLE 3 PART A, ENGLISH LANGUAGE	2021	-	-	-	-	-54,682	-
TITLE 3 PART A, ENGLISH LANGUAGE	2023	250,000	244,240	98,099	7,423	72,018	138,718
TITLE 3 PART A, ENGLISH LANGUAGE	2024	517,544	532,050	252,015	27,326	189,937	252,710
TITLE I IMPROVING BASIC PROGRAMS	2019	-	-	-	-	-51,897	-
TITLE I IMPROVING BASIC PROGRAMS	2021	-	-	-	-	-20,328	-
TITLE I IMPROVING BASIC PROGRAMS	2022	-	-	116	-	0	(116)
TITLE I IMPROVING BASIC PROGRAMS	2023	3,500,000	4,465,428	1,844,691	254,301	1,241,197	2,366,436
TITLE I IMPROVING BASIC PROGRAMS	2024	12,669,101	12,637,702	6,332,209	30,250	0	6,275,243
TITLE IV-A SOC SUPPT & ACAD ENRICH	2019	-	-	-	-	-11,741	-
TITLE IV-A SOC SUPPT & ACAD ENRICH	2021	-	-	-	-	-49,168	-
TITLE IV-A SOC SUPPT & ACAD ENRICH	2023	-	523,091	322,367	2,505	194,944	198,219
TITLE IV-A SOC SUPPT & ACAD ENRICH	2024	934,571	921,147	316,425	3,108	0	601,614
Total Federal Grants:		40,175,804	101,667,324	51,220,954	10,658,365	9,122,561	39,788,005
State Grants:							
ADULT EDUCATION - PROVIDER (STATE)	2024	1,810,566	1,991,623	1,100,221	50,716	1,327,749	840,685
ADULT EDUCATION CEE1-LITERACY VOL	2024	112,211	116,283	77,522	38,761	0	-
ADULT EDUCATION CEE2 - URBAN LEAGUE	2024	6,461	7,753	-	7,753	82,691	-
ALLIANCE - GOVENORS TURNAROUND	2023	-	-	66,867	-	0	(66,867)
ALLIANCE - GOVENORS TURNAROUND	2024	26,904,562	27,672,434	15,000,179	1,058,033	7,293,546	11,614,223
ARPA of 2021 DPH PROVIDER GRANT	2022	-	30,550	-	-	0	30,550
CHILD HEALTH & DEVELOP INSTITUTE CT	2023	-	-	-	-	5,264	-
COMMISSIONER'S NETWORK S1 HPHS	2022	-	-	-	-	-118,952	-
COMMISSIONER'S NETWORK S1 HPHS	2023	-	-	121	-	0	(121)
COMMISSIONER'S NETWORK S1 HPHS	2024	830,358	791,840	345,038	108,594	19,036	338,208
COMMISSIONER'S NETWORK S2-McDonough	2024	605,000	597,000	181,316	107,657	14,049	308,027
CT DEPT OF PUBLIC HEALTH	2024	925,000	916,708	647,922	-	0	268,786
DEPT OF AG - CT GROWN 4 CT KIDS	2022	-	-	81	-	0	(81)
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2024	-	100,000	85,633	14,365	0	2
ESSA SIG Competitive	2024	147,058	200,000	65,365	20,285	0	114,350
EXTENDED SCHOOL HOUR	2024	339,084	333,913	-	-	0	333,913
FAMILY RESOURCE CENTER PROGRAM	2024	508,250	563,145	-	-	0	563,145
FIRST ROBOTICS MINI GRANT UHSSE	2022	-	-	-	-	-1,981	-
INTERDIST MAGNET ACADEMIC/EXTRAPROG	2023	-	-	(97)	-	0	97
INTERDIST MAGNET ACADEMIC/EXTRAPROG	2024	-	1,626,906	77,085	86,596	0	1,463,225
LOW PERFORMING SCHOOLS	2023	-	412,483	131,446	275,684	0	5,352
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2022	-	-	-	-	-35,104	-
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2024	41,127	420,000	167,688	81,446	10,765	170,867
MAGNET ACADEMIC/SOC SUPPORT 830	2021	-	-	-	-	-5,730	-
Magnet ASSG - Athletics Programming	2024	-	6,970	-	-	0	6,970
MAGNET DEVELOPMENT & PLANNING	2024	-	14,000	2,191	4,424	0	7,385
Magnet Enrollment Support Grant	2024	-	1,000,000	616,788	-	0	383,212
MAGNET SCHOOL JOINT MAGNET OFFICE	2023	-	-	(3,271)	-	0	3,271
MAGNET SCHOOL JOINT MAGNET OFFICE	2024	650,000	600,000	366,871	130,479	65,681	102,650
MAGNET SCHOOL OPERATING GRANT	2022	-	-	-	-	-51,214	-
MAGNET SCHOOL OPERATING GRANT	2023	-	-	61,488	-	0	(61,488)
MAGNET SCHOOL OPERATING GRANT	2024	49,500,390	48,772,845	31,129,714	475,990	36,586,691	17,167,141
OPEN CHOICE SLOTS (RECEIVING DIST)	2023	-	-	8,499	-	0	(8,499)
OPEN CHOICE SLOTS (RECEIVING DIST)	2024	150,000	147,000	43,316	-	269,439	103,684
PARAEDUCATOR STIPEND	2024	-	-	-	-	270,112	-
PARENT TRUST FUND GRANT	2022	-	-	-	-	-3,218	-
PRIORITY SCHOOL DISTRICTS	2023	-	-	40,712	-	0	(40,712)
PRIORITY SCHOOL DISTRICTS	2024	4,415,943	4,412,125	2,901,561	6,055	1,369,138	1,504,508
PSD-SUMMER SCHOOL	2024	389,859	387,422	378,753	40,043	0	(31,374)
SBHC-MATERNAL HEALTH & CHILD BLOCK	2024	125,000	125,000	31,683	-	0	93,317
SCHOOL READINESS GRANT	2024	2,190,000	1,830,057	1,211,366	-	940,472	618,690
SCHOOL READINESS PROGRAM-	2024	-	-	34,886	-	0	(34,886)
SCHOOL SECURITY GRANT	2024	-	1,350,305	1,035,182	255,180	0	59,943
SHEFF OC EDUCATIONAL ENHANCEMENT	2022	-	-	-	-	-21	-
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2024	-	136,242	19,451	37,140	0	79,652
STATE BILINGUAL EDUCATION	2022	-	-	-	-	-16,831	-
STATE BILINGUAL EDUCATION	2024	393,539	368,044	270,182	-	159,865	97,862
STATE EDUCATION RESOURCE CENTER	2022	15,000	15,000	4,920	-	0	10,080
Total State Grants:		90,059,408	94,945,647	56,100,680	2,799,201	48,181,448	36,045,766

Private/Foundation Grants/Fees:

AMERICAN ONLINE GIVING FOUNDATION	2024	-	-	-	-	5,018	-
ANNE MARIE PASCALE	2024	-	-	-	-	1,185	-
BARR FOUNDATION G-II	2022	-	-	812	-	0	(812)
BARR FOUNDATION G-II	2024	-	500,000	84,091	33,333	187,000	382,576
CAS UNIFIED SPORTS/SPECIAL OLYMPICS	2024	-	750	750	-	0	-
CT COALITION AGAINST DOMESTIC VIOLE	2022	-	2,712	1,998	-	0	714
CT COALITION AGAINST DOMESTIC VIOLE	2024	-	-	-	-	6,000	-
DALIO FOUNDATION	2023	-	-	7,749	-	0	(7,749)
DALIO FOUNDATION	2024	-	17,000	4,222	1,121	17,000	11,657
FEE COLLECTION - BEFORE/AFTER PRGMS	2024	-	12,404	23,624	-	29,400	(11,220)
FEE COLLECTION - LITTLE OWLS	2024	-	-	1,718	-	0	(1,718)
FEE COLLECTION REPLACE TIME CARDS	2024	-	-	-	-	14,136	-
GORDON COLLEGE	2024	-	10,000	5,682	2,956	10,000	1,362
GRANTS ACCOUNTING SUNDRY	2099	-	-	(3,488,447)	-	0	3,488,447
HARTFORD FOUNDATION PUBLIC GIVING	2022	-	2,774	420	1,436	0	918
HARTFORD FOUNDATION PUBLIC GIVING	2023	-	25,342	25,341	-	0	1
HARTFORD FOUNDATION PUBLIC GIVING	2024	-	2,000	1,041	309	0	650
HARTFORD HEALTHCARE	2024	-	-	-	-	7,229	-
INSURANCE BILLING - MEDICAID(SBCH)	2024	2,500,000	2,500,000	1,830,609	-	962,901	669,391
INSURANCE BILLING - MEDICAL REIMB	2023	-	2,819,585	977,330	6,928	0	1,835,326
INSURANCE BILLING - MEDICAL REIMB	2024	2,100,000	2,100,000	329,453	27,632	311,306	1,742,915
ISIDORE & SELMA WISE TRAVEL FOUN	2023	-	11,972	4,751	-	0	7,221
ISIDORE & SELMA WISE TRAVEL FOUN	2024	-	11,000	792	-	11,000	10,208
JSC MANAGEMENT GROUP LLC (B King)	2024	-	-	-	-	1,000	-
L.E.A.P	2023	-	-	11,858	-	0	(11,858)
MCCORY	2024	-	460	-	-	460	460
MOCKINGBIRD FOUNDATION	2023	-	1,000	-	-	0	1,000
MULTISOURCE - FOR SCHOOL	2023	-	7,430	2,555	897	2,000	3,978
MULTISOURCE - FOR SCHOOL	2024	-	8,505	7,396	1,108	11,255	1
NASSAU (formerly PHOENIX LIFE)	2021	-	17,049	1,283	-	0	15,766
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2019	-	12,993	14,063	-	0	(1,070)
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2023	-	6,860	5,000	-	0	1,860
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2024	-	-	-	-	1,000	-
PRATT & WHITNEY	2022	-	1,450	-	-	0	1,450
PROJECT LEAD THE WAY, INC	2023	-	10,000	7,902	298	0	1,800
QUALVOICE LLC	2022	-	9,005	2,986	-	0	6,019
SCHOFF & REARDON PLLC	2023	-	7,954	-	-	0	7,954
SCHOOL READINESS-PARENT FEE COLLECT	2023	-	117,916	69,076	-	0	48,839
SCHOOL READINESS-PARENT FEE COLLECT	2024	130,809	130,809	24,711	1,708	55,293	104,391
SCHOOL-BASED HEALTH ALLIANCE	2023	-	372,730	358,450	14,112	247,674	167
SHIPMAN & GOODWIN	2021	-	9,934	-	-	0	9,934
SPECIAL EDUCATION EXCESS COST	2024	6,750,000	7,750,000	4,019,872	3,631,533	6,450,039	98,595
TRAVELERS	2022	-	75,246	15,334	-	0	59,912
TRAVELERS	2024	-	30,000	6,891	-	30,000	23,109
TUITION BILLING - SPECIAL EDUCATION	2023	-	1,721,575	1,091,397	-	-5,328	630,179
TUITION BILLING - SPECIAL EDUCATION	2024	4,000,000	4,000,000	2,386,110	43,240	662,178	1,570,650
WHOLE SCHOOL MINDFULNESS	2024	-	12,500	3,470	-	12,500	9,030
Total Private/Foundation Grants/Fees:		15,480,809	22,318,955	7,840,291	3,766,611	9,030,245	10,712,053
Total All Grants:		145,716,021	218,931,926	115,161,925	17,224,177	66,334,253.12	86,545,824



MEMO

From: Paul Foster 
To: Dr. Leslie Torres-Rodriguez
Date: May 8, 2024
Re: COVID-19 Relief Grant Spending

During the month of March 2024 Hartford Public Schools spent or encumbered just under \$3.0 million of the ESSER III/ARP COVID relief grant. The pace of spending slowed somewhat from the month of February as we continue to reposition use of the grant to include part of the 2024-25 fiscal year. Life-to-date expenditures for that grant have now reached \$79.3 million, or 80.4% of the total grant award. Looking across all three COVID relief grants, Hartford Public Schools has spent a total of \$135.3 million, or 87.5%, of the total COVID relief funds that were granted to us. The table that follows summarizes our life-to-date spending by grant:

Grant	Spending Deadline	Total Grant Award	Total Spent or Encumbered	Change From 2/29/2024	Amount Remaining
ESSER I/CARES Act	9/30/2022	\$10,314,679	\$10,289,326	\$0	\$0
ESSER II	9/30/2023	\$45,730,706	\$45,730,706	\$0	\$0
ARP/ESSER III	9/30/2024	<u>\$98,589,663</u>	<u>\$79,289,635</u>	<u>\$2,970,358</u>	<u>\$19,300,028</u>
Total		\$154,635,048	\$135,309,667	\$2,970,358	\$19,300,028

Recently, the U.S. Department of Education issued revised guidance regarding use of the ESSER III grant, indicating that software licenses could be purchased with terms extending into fiscal 2025-26. We will review planned software purchases to determine if there are any expanded opportunities to use the grant funds within the context of the newly-revised guidance.

A breakdown of the expenditures in each grant by object code follows on the next three pages.

ESSER I/CARES ACT

Expenditures through 9/30/22

OBJECT	ACCOUNT DESCRIPTION	2020-21 EXPENDED	2021-22 EXPENDED	2022-23 EXPENDED	ENCUMBRANCES	TOTAL
511360	TEACHER-REG	45,828.44	0.00	0.00	0.00	45,828.44
511361	TEACHER-PT	0.00	143,706.39	0.00	0.00	143,706.39
511400	SOC WKR-REG	0.00	855,653.87	0.00	0.00	855,653.87
511401	SOC WKR-PT	0.00	396.00	0.00	0.00	396.00
512280	SUPPORTIVE STAFF-REG	200,940.33	288,156.61	0.00	0.00	489,096.94
512281	SUPPORTIVE STAFF-PT	0.00	1,326.92	0.00	0.00	1,326.92
512282	SUPPORTIVE STAFF-OT	0.00	3,256.25	0.00	0.00	3,256.25
512461	NURSE-PT	0.00	10,082.71	0.00	0.00	10,082.71
512562	SPEC POLICE OFF-OT	0.00	7,365.74	0.00	0.00	7,365.74
512591	FOOD SERVICE WORKER PT	53,823.43	55,747.30	0.00	0.00	109,570.73
512680	CUSTODIAN-REG	232,682.74	373,408.59	0.00	0.00	606,091.33
512682	CUSTODIAN-OT	37,052.09	55,038.59	0.00	0.00	92,090.68
529997	FRINGE BENEFITS-CERT	11,773.33	183,488.11	0.00	0.00	195,261.44
529998	FRINGE BENEFITS-NON-CER	206,584.97	287,025.56	0.00	0.00	493,610.53
533220	INSTR PROG IMPROVE SVS	310,750.00	13,000.00	0.00	0.00	323,750.00
533305	OTHER PROF TECH SVS	288,142.47	357,029.37	0.00	0.00	645,171.84
544300	MAINT & CUSTODIAL SERV	0.00	28,612.00	0.00	0.00	28,612.00
555301	POSTAGE	0.00	20,000.00	0.00	0.00	20,000.00
555303	INTERNET COMMUNICATIONS	382,838.93	429,660.59	0.00	0.00	812,499.52
555900	MISC PURCHASED SVS	10,683.00	0.00	0.00	0.00	10,683.00
566110	INSTRUCTIONAL SUPPLIES	306,590.08	147,000.83	0.00	0.00	453,590.91
566504	TECHNOLOGY RELATED SUPP	46,310.40	28,227.30	0.00	0.00	74,537.70
566909	SUPPLIES AND MATERIALS	575,561.09	166,037.29	0.00	0.00	741,598.38
577340	EQUIPMENT	91,749.00	73,353.80	0.00	0.00	165,102.80
577348	COMPUTER/TECH RELATED H	3,871,861.93	4,810.11	0.00	0.00	3,876,672.04
599999	INDIRECT - OVERHEAD	47,424.11	36,345.36	0.00	0.00	83,769.47
	Expense Total	6,720,596.34	3,568,729.29	0.00	0.00	10,289,325.63

ESSER II

Expenditures through 12/31/23

OBJECT	ACCOUNT DESCRIPTION	2021-22 EXPENDED	2022-23 EXPENDED	2023-24 EXPENDED	ENCUMBRANCES	TOTAL
511020	ADMINISTRATOR-REG	168,269.23	0.00	0.00	0.00	168,269.23
511021	ADMINISTRATOR-PT	0.00	2,200.00	0.00	0.00	2,200.00
511040	DIRECTOR/ASST-REG	0.00	0.00	0.00	0.00	0.00
511240	PRIN/VP-REG	111,660.27	477,981.46	0.00	0.00	589,641.73
511241	PRIN/VP - PT	26,134.66	47,667.71	0.00	0.00	73,802.37
511360	TEACHER-REG	4,513,501.51	4,203,238.90	61,172.89	0.00	8,777,913.30
511361	TEACHER-PT	314,768.42	811,730.05	17,536.40	0.00	1,144,034.87
511363	TEACHER-SUBS	0.00	140,867.10	0.00	0.00	140,867.10
511365	TCHR-STIPENDS & ATHLETI	525,553.66	205,257.80	0.00	0.00	730,811.46
511400	SOC WKR-REG	282,118.16	1,709,010.15	0.00	0.00	1,991,128.31
511997	BONUS CERTIFIED	545,400.00	0.00	0.00	0.00	545,400.00
512040	DIRECTOR/ASST-REG	76,846.15	52,899.08	0.00	0.00	129,745.23
512280	SUPPORTIVE STAFF-REG	339,535.89	393,609.34	0.00	0.00	733,145.23
512281	SUPPORTIVE STAFF-PT	43,065.23	109,426.65	10,695.00	0.00	163,186.88
512282	SUPPORTIVE STAFF - OT	956.19	14,512.35	0.00	0.00	15,468.54
512321	CLERICAL - PT	0.00	241.45	0.00	0.00	241.45
512322	CLERICAL - OT	0.00	4,011.79	0.00	0.00	4,011.79
512461	NURSE-PT	6,600.00	5,697.15	0.00	0.00	12,297.15
512462	NURSE - OT	8,052.24	0.00	0.00	0.00	8,052.24
512540	PARAPROFESSIONAL-REG	13,324.65	94,226.80	0.00	0.00	107,551.45
512541	PARAPROFESSIONAL-PT	48,269.50	10,736.02	0.00	0.00	59,005.52
512560	SPEC POLICE OFF-REG	12,652.22	505.39	0.00	0.00	13,157.61
512561	SPEC POLICE OFF-PT	17,238.00	0.00	0.00	0.00	17,238.00
512562	SPEC POLICE OFF-OT	41,841.04	68,024.43	0.00	0.00	109,865.47
512680	CUSTODIAN-REG	0.00	3,212,604.99	0.00	0.00	3,212,604.99
512681	CUSTODIAL PART TIME	3,000.00	0.00	0.00	0.00	3,000.00
512682	CUSTODIAN-OT	19,278.46	22,047.49	0.00	0.00	41,325.95
512997	BONUS NON-CERTIFIED	250.00	153,072.00	0.00	0.00	153,322.00
529997	FRINGE BENEFITS-CERT	1,204,204.80	1,540,730.42	14,752.24	0.00	2,759,687.46
529998	FRINGE BENEFITS-NON-CER	199,551.34	1,684,359.49	818.17	0.00	1,884,729.00
533210	INSTR CONTRACT SVS	5,516,890.00	458,342.83	0.00	0.00	5,975,232.83
533220	INSTR PROG IMPROVE SVS	1,363,400.00	321,313.25	0.00	0.00	1,684,713.25
533230	PUPIL SVS: NON-PYRL SVS	1,516,110.00	0.00	0.00	0.00	1,516,110.00
533240	FIELD TRIPS	0.00	193,302.74	0.00	0.00	193,302.74
533250	PARENT ACTIVITIES	0.00	5,200.00	0.00	0.00	5,200.00
533303	STAFF DEVELOPMENT	0.00	22,697.00	0.00	0.00	22,697.00
533305	OTHER PROF TECH SVS	1,321,219.87	774,122.59	159,048.00	0.00	2,254,390.46
544038	RENTAL OF TABLES & CHAIRS	0.00	8,767.97	0.00	0.00	8,767.97
544300	MAINT & CUSTODIAL SERVICES	33,775.38	0.00	0.00	0.00	33,775.38
544410	RENTAL OF FACILITIES	48,000.00	0.00	0.00	0.00	48,000.00
544500	BUILDINGS & GROUNDS IMPROVEMENTS	0.00	374,611.00	0.00	0.00	374,611.00
555100	STUDENT TRANSP	993,731.30	1,582,652.64	0.00	0.00	2,576,383.94
555107	BUS TICKETS	0.00	2,535.75	0.00	0.00	2,535.75
555303	INTERNET COMMUNICATIONS	305,977.24	302,558.60	0.00	0.00	608,535.84
555400	ADVERTISEMENT	10,000.00	12,600.00	0.00	0.00	22,600.00
555500	PRINTING & BINDING	0.00	981.08	0.00	0.00	981.08
555600	TUITION	0.00	37,350.00	0.00	0.00	37,350.00
555900	MISC PURCHASED SVS	34,299.60	22,928.50	0.00	0.00	57,228.10
566110	INSTRUCTIONAL SUPPLIES	254,932.48	1,792,200.75	321,096.36	0.00	2,368,229.59
566113	TRAINING SUPPLIES	1,699.50	25,044.83	0.00	0.00	26,744.33
566130	MAINT & CUSTODIAL SUPPL	331,003.12	0.00	0.00	0.00	331,003.12
566504	TECHNOLOGY SUPPLIES	0.00	36,394.07	0.00	0.00	36,394.07
566903	ATHLETIC SUPPLIES	0.00	10,498.00	0.00	0.00	10,498.00
566904	AWARDS & INCENTIVES	48,067.12	379,211.34	0.00	0.00	427,278.46
566905	STUDENT UNIFORMS	0.00	79,540.71	0.00	0.00	79,540.71
566909	SUPPLIES AND MATERIALS	708,756.82	345,056.25	0.00	0.00	1,053,813.07
577340	EQUIPMENT	0.00	570,903.76	0.00	0.00	570,903.76
577341	FURNITURE/FIXTURES	0.00	275,564.24	0.00	0.00	275,564.24
577438	COMPUTER/TECH RELATED HARDWARE	13,848.00	89,214.75	0.00	0.00	103,062.75
588100	ORGANIZATION DUES & FEES	0.00	2,040.00	0.00	0.00	2,040.00
588300	RELOCATION EXPENSE	13,838.99	26,379.30	0.00	0.00	40,218.29
588906	INCENTIVES FOR STAFF	16,932.10	119,737.96	0.00	0.00	136,670.06
599999	INDIRECT - OVERHEAD	786,602.20	468,023.68	0.00	0.00	1,254,625.88
	Expense Total	21,841,155.34	23,304,431.60	585,119.06	0.00	45,730,706.00

ARP/ESSER III

Expenditures through 3/31/2024

OBJECT	ACCOUNT DESCRIPTION	2021-22 EXPENDED	2022-23 EXPENDED	2023-24 EXPENDED	ENCUMBRANCES	TOTAL
511010	SUPT/DEP/ASST-REG	0.00	0.00	113,117.29	0.00	113,117.29
511020	ADMINISTRATOR-REG	187,500.08	375,999.80	198,755.01	0.00	762,254.89
511021	ADMINISTRATOR-PT	0.00	56,100.00	1,100.00	0.00	57,200.00
511040	DIRECTOR/ASST-REG	321,492.39	487,460.29	359,057.17	0.00	1,168,009.85
511041	DIRECTOR - PT	0.00	2,325.34	2,766.24	0.00	5,091.58
511240	PRIN/VP-REG	127,578.09	525,212.70	744,434.25	0.00	1,397,225.04
511241	PRIN/VP-PT	0.00	48,223.20	67,954.46	0.00	116,177.66
511360	TEACHER-REG	0.00	2,335,411.11	4,056,208.19	0.00	6,391,619.30
511361	TEACHER-PT	49,087.50	205,962.37	1,005,562.19	0.00	1,260,612.06
511363	TEACHER-SUBS	11,750.00	35,250.00	255,771.14	0.00	302,771.14
511365	TEACHER STIPENDS/ATHLETIC	0.00	698,274.25	413,630.00	0.00	1,111,904.25
511380	GUIDANCE COUNSELOR-REG	0.00	67,143.53	59,560.00	0.00	126,703.53
511400	SOCIAL WKR-REG	0.00	270,638.71	906,001.47	0.00	1,176,640.18
511401	SOCIAL WKR-PT	0.00	3,900.00	0.00	0.00	3,900.00
511997	BONUS CERTIFIED	0.00	2,924,132.00	634,375.00	0.00	3,558,507.00
512180	MANAGER-REG	0.00	400,191.05	427,180.88	0.00	827,371.93
512280	SUPPORTIVE STAFF-REG	54,979.58	1,995,022.94	2,111,143.76	0.00	4,161,146.28
512281	SUPPORTIVE STAFF-PT	2,383.51	3,553.34	135,019.32	0.00	140,956.17
512282	SUPPORTIVE STAFF-OT	0.00	0.00	43,682.32	0.00	43,682.32
512320	CLERICAL - REG	0.00	14,892.51	28,416.96	0.00	43,309.47
512322	CLERICAL - OT	0.00	0.00	25,744.27	0.00	25,744.27
512461	NURSE-PT	0.00	8,997.18	2,698.00	0.00	11,695.18
512463	NURSE-SUBS	0.00	759.90	0.00	0.00	759.90
512540	PARAPROFESSIONAL-REG	0.00	509,794.60	374,127.14	0.00	874,921.74
512541	PARAPROFESSIONAL-PT	0.00	0.00	5,068.15	0.00	5,068.15
512560	SPEC POLICE OFF-REG	0.00	44,053.47	35,528.06	0.00	79,581.53
512561	SPEC POLICE OFF-PT	0.00	20,412.96	2,858.07	0.00	23,271.03
512562	SPEC POLICE OFF-OT	0.00	82,184.14	90,126.34	0.00	172,310.48
512591	FOOD SERVICE WORKER-PT	0.00	952.22	0.00	0.00	952.22
512680	CUSTODIAN-REG	28,241.70	132,740.64	245,767.60	0.00	406,749.94
512681	CUSTODIAN-PT	0.00	1,162.91	298.50	0.00	1,461.41
512682	CUSTODIAN-OT	0.00	186.32	38,991.60	0.00	39,177.92
512997	BONUS NONCERTIFIED	0.00	790,121.10	100,125.00	0.00	890,246.10
529997	FRINGE BENEFITS-CERT	136,563.61	1,673,092.59	1,721,223.62	0.00	3,530,879.82
529998	FRINGE BENEFITS-NON-CER	35,010.46	1,430,203.06	1,454,322.55	0.00	2,919,536.07
533210	INSTR CONTRACT SVS	0.00	0.00	354,754.31	325,810.44	680,564.75
533220	INSTR PROG IMPROVE SVS	189,929.30	438,557.80	370,632.60	436,123.32	1,435,243.02
533230	PUPIL SVS: NON-PAYROLL SERVICES	0.00	1,671,000.00	1,213,562.00	520,098.00	3,404,660.00
533240	FIELD TRIPS	0.00	1,949.40	244,165.54	296,823.45	542,938.39
533250	PARENT ACTIVITIES	0.00	0.00	15,550.00	4,840.40	20,390.40
533303	STAFF DEVELOPMENT	0.00	2,280.00	15,156.50	7,692.00	25,128.50
533305	OTHER PROF TECH SVS	1,015,793.30	6,369,345.98	4,202,968.50	2,994,613.03	14,582,720.81
544038	RENTAL OF CHAIRS/TABLES	0.00	0.00	3,947.00	17,699.13	21,646.13
544300	MAINT & CUSTODIAL SERVICES	0.00	42,619.05	62,650.00	24,100.00	129,369.05
544303	EQUIPMENT/VEHICLE REPAIR	0.00	0.00	2,250.00	0.00	2,250.00
544307	MECHANICAL SVS CONTRACTS	0.00	436,159.63	0.00	0.00	436,159.63
544410	RENTAL OF FACILITIES	0.00	120,000.00	36,000.00	36,000.00	192,000.00
544411	RENTAL OF FACILITIES-NON INSTR	0.00	0.00	21,415.66	3,000.00	24,415.66
544420	EQUIPMENT/VEHICLE RENTAL	0.00	0.00	65,977.00	0.00	65,977.00
544500	BUILDING & GROUNDS IMPROVE	0.00	1,336,743.00	1,180,241.68	246,968.41	2,763,953.09
555001	STUDENT COMPETITIONS	0.00	0.00	10,000.00	1,466.00	11,466.00
555100	STUDENT TRANSPORTATION	0.00	53,200.00	1,585,682.99	275,611.01	1,914,494.00
555107	BUS TICKETS	0.00	0.00	13,497.05	0.00	13,497.05
555303	INTERNET COMMUNICATIONS	706,125.41	1,460,209.51	1,851,245.35	237,879.05	4,255,459.32
555400	ADVERTISEMENT	0.00	0.00	260,600.00	22,920.00	283,520.00
555801	TRAVEL EXPENSES	0.00	10,732.54	5,020.49	0.00	15,753.03
555900	MISC PURCHASED SVS	0.00	40,833.00	131,002.11	142,593.26	314,428.37
566110	INSTRUCTIONAL SUPPLIES	761,865.64	3,022.32	935,434.66	198,599.59	1,898,922.21
566112	TESTING MATERIALS	0.00	0.00	22.90	229.00	251.90
566113	TRAINING SUPPLIES	485,266.87	5,525.00	5,958.39	762.45	497,512.71
566120	OFFICE SUPPLIES	0.00	0.00	1,882.15	0.00	1,882.15
566130	MAINT & CUSTODIAL SUPP	0.00	292,203.82	175,967.98	219,596.02	687,767.82
566132	SAFETY EQUIP & CLOTHES	0.00	0.00	0.00	27,376.00	27,376.00
566420	LIBRARY BOOKS & PERIODICALS	0.00	0.00	0.00	10,016.55	10,016.55
566504	TECHNOLOGY RELATED SUPP	42,326.55	317,678.07	40,537.00	22,332.86	422,874.48
566903	ATHLETIC SUPPLIES	0.00	0.00	314.65	3,185.35	3,500.00
566904	AWARDS & INCENTIVES	0.00	50,071.48	428,194.38	72,244.28	550,510.14
566905	STUDENT UNIFORMS	0.00	0.00	75,491.74	26,563.42	102,055.16
566909	SUPPLIES & MATERIALS	28,761.70	19,786.33	300,626.40	90,398.86	439,573.29
577340	EQUIPMENT	0.00	321,530.66	1,435,330.45	1,986,538.21	3,743,399.32
577341	FURNITURE & FIXTURES	0.00	1,328.54	210,180.83	100,293.94	311,803.31
577348	COMPUTER/TECH RELATED H	2,535,282.74	2,408,562.66	1,254,648.57	26,044.50	6,224,538.47
588300	ORGANIZATION DUES AND FEES	0.00	7,500.00	6,023.10	1,071.89	14,594.99
588902	MEETINGS & ASSEMBLIES	0.00	0.00	1,023.61	3,832.94	4,856.55
588906	INCENTIVES FOR STAFF	0.00	5,552.70	185,678.03	39,487.58	230,718.31
599999	INDIRECT - OVERHEAD	160,948.30	1,069,943.72	0.00	0.00	1,230,892.02
	Expense Total	6,880,886.73	31,621,689.44	32,364,248.17	8,422,810.94	79,289,635.28



Proposed FY2024-2025 Budget Overview

April 16, 2024

Superintendent Dr. Leslie Torres-Rodriguez
Deputy Superintendent Paul Foster





- Executive Summary
- Background Information
- Feedback and Priorities in the FY2025 Budget
- Summary of the Proposed FY2025 Budget
- Appendices
 - Components of the HPS Budget
 - Using the Equity Based Starter Budget to Determine School Funding Allocations



Executive Summary



Executive Summary Budget Process

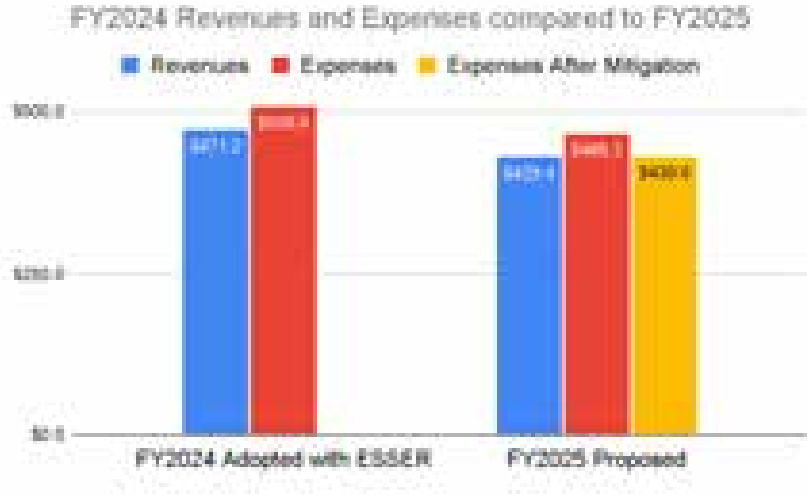


- Started budget process in **October 2023**
- Held **community forums and meetings** with stakeholders across the community, including school governance councils, families, students, union leaders, faith leaders, and community partners
- Developed **budget priorities** in response to community feedback
- **Board budget retreat** to review fiscal context and set priorities
- Developed a **school-based budgeting template** to allow schools to make strategic decisions about staffing and funding priorities for FY2025
- Held two rounds of budget **conversations with every school**
- Meetings with all **central office departments** to identify operational efficiencies
- Offered individual meetings with **leadership of each union** to review possible reductions in force

Executive Summary Proposed Budget



Budget Snapshot



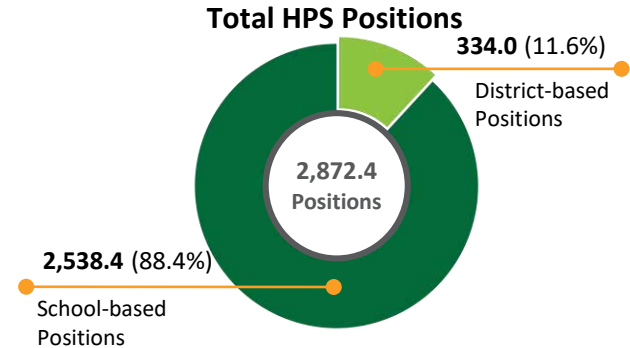
Projected Revenue: \$429.4 million is similar to FY2020 levels

Proposed Expenditures: \$466.3 million represent a *\$42.3 million reduction in spending*

We have mitigated \$35.7 million to balance the budget; leaving a budget task to solve during the year of **\$1,176,276**

Budget Development and Mitigation

- We guaranteed all schools a level of funding consistent with the Equity-Based Starter Budget (EBSB) formula
- We prioritized reductions in Central Office & District services over schools.
 - **10.9% reduction** in positions budgeted at the school level
 - **18.1% reduction** in positions budgeted at the district level



School level reductions were still necessary because additional funding in the last several years have allowed school budgets to significantly exceed the Equity-Based Starter budget

Deficit Mitigation



We will mitigate an additional \$35.7 Million using the following strategies

	FY2024 Adopted	FY2025 Proposed	Change
Revenue	\$471,151,078	\$429,410,903	(\$41,740,175)
Expenses	\$508,603,823	\$466,277,472	(\$42,326,351)
Deficit	(\$37,452,745)	(\$36,866,569)	
Mitigation Strategies			
Vacancy savings (assumes 5% in 2024-2025)	\$21,114,164	\$13,590,293	(\$7,523,871)
Use of ESSER/ARP to Offset	\$9,200,000	\$5,000,000	(\$4,200,000)
Expense Task to Solve during Year	\$2,114,219	\$1,176,276	(\$937,943)
Maintain 58% Cap on GenEd Magnet Tuition		\$11,500,000	\$11,500,000
Use of Non-Lapsing Fund to Balance		\$5,600,000	\$5,600,000
Remaining Deficit	(\$5,024,362)	\$0	

Staffing Changes - Totals



Department	What's Included?	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024	Percentage Change from 2023-2024
Direct Service to Schools	Instructional coaching, health services, school psychologists, speech and language	148.9	110.5	-38.4	-25.8%
Direct Support to Schools	Curriculum, school leadership, family engagement, security, transportation, special education, welcome center, buildings & grounds	167.5	149.5	-18.0	-10.7%
Administration	Superintendent, BOE, Finance, Talent, Operations, Enrollment, Communications	91.5	74.0	-17.5	-19.1%
Total Budgeted in Central Office		407.9	334.0	-73.9	-18.1%
General Education Teaching Positions	All teaching positions other than special education, bilingual resource, or TESOL	1,102.7	940.7	-162.1*	-14.7%
All Other School-Based Positions	Administration, clerical, counseling, social work, paraeducators (non-SPED)	703.5	543.7	-159.8	-22.7%
District Allocated Positions to Schools	Special education, bilingual, and TESOL teachers, security, nursing, custodial	1,042.1	1,054.1	+12.0	+1.2%
Total School-Based Positions		2,848.3	2,538.4	-309.9	-10.9%
Grand Total Positions		3,256.2	2,872.4	-383.8	-11.8%

* Of the reductions in General Education teaching positions, 45.5 reduced positions are Resource Teachers rather than classroom teachers.



Background Information





Our Mission

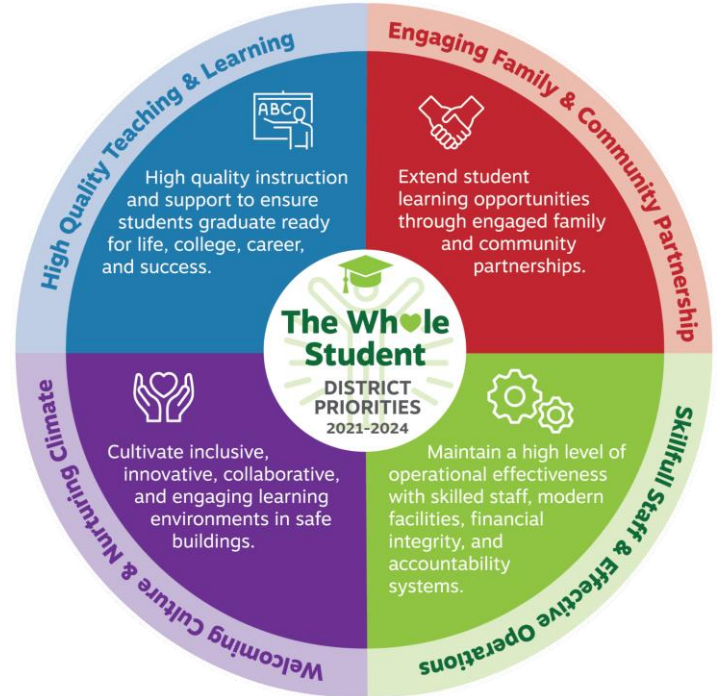
To provide all our students with the learning and supports they need to succeed in school and in life.

Our Vision

All students will graduate prepared to transform our world.

Our Major Priorities

1. High Quality Teaching and Learning
2. Welcoming Culture & Nurturing Climate
3. Engaging Family & Community Partnerships
4. Skillful Staff and Effective Operations





With reduced financial resources, school plans for next year will focus on two key priorities

High Quality Instruction (Tier 1)

- Teaching
- Instructional Coaching
- Professional Learning
- Differentiated Supports for Students
- High-Quality Instructional Materials



Student Engagement and Connection

- Student Wellness and Mental Health Supports
- Social-Emotional Learning
- Family Engagement
- Athletics and Extracurriculars

Central Office's role is to support schools in execution of these priorities.



High Quality Instruction (Tier 1)

- Funding to schools for **teaching positions** at the level of the Equity-Based Starter Budget
- Providing consumables for our **high-quality curriculum** (workbooks, print materials, etc.)
- **Staffing special education, TESOL, and bilingual** at the level necessary to meet student need
- Continuing to provide **instructional coaching**
- Allocating funding to all schools for **instructional supplies**
- Supporting **career pathways**
- Maintaining **alternative learning pathways**, Student Success Centers and Hope Academy

Student Engagement and Connection

- Funding **social workers and counselors** at the level of the Equity Based Starter Budget
- Providing **instruction in the arts** in every school
- Ensuring level funding for **middle and high school athletics**
- Funding for **full-service community schools** partners
- Guaranteeing extra duty/stipend funding to all schools to support **extracurricular programming**
- Continuing to prioritize **family and student engagement staffing** in schools

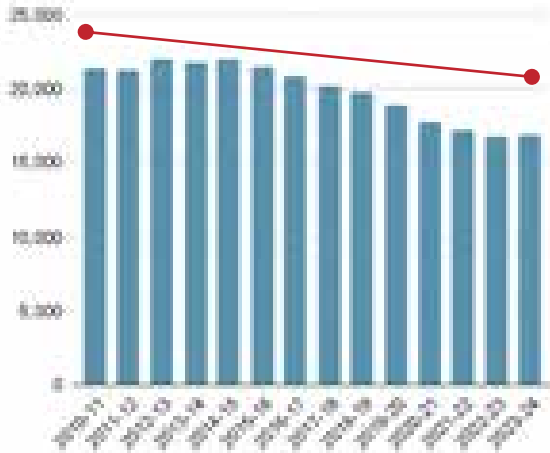


Since 2010-2011

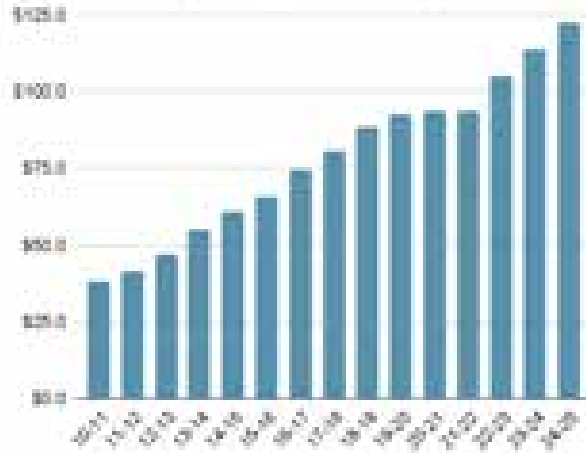
- 21% decrease in enrollment in HPS
 - 197% increase in magnet and open choice tuition costs
- FY25 revenue essentially flat from 2019-2020.

While the end of COVID relief funding is a present issue, it is long-term fiscal challenges that necessitate significant change in how we operate.

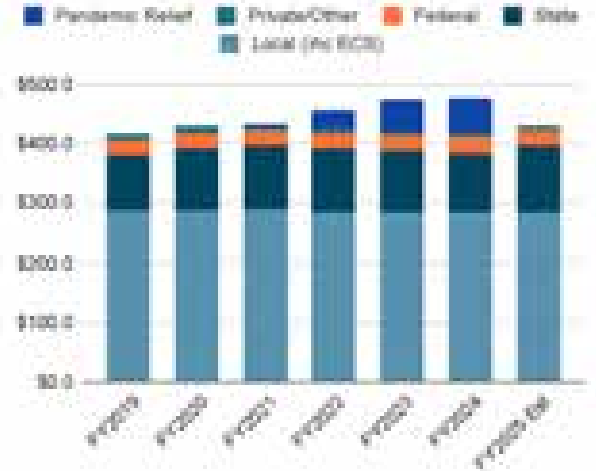
HPS Enrollment, 2010-2024



Tuition Expense, 2010-2025 (millions)



HPS Revenue, 2018-2025 (millions)



● Hartford Resident Population (Age 5-18)



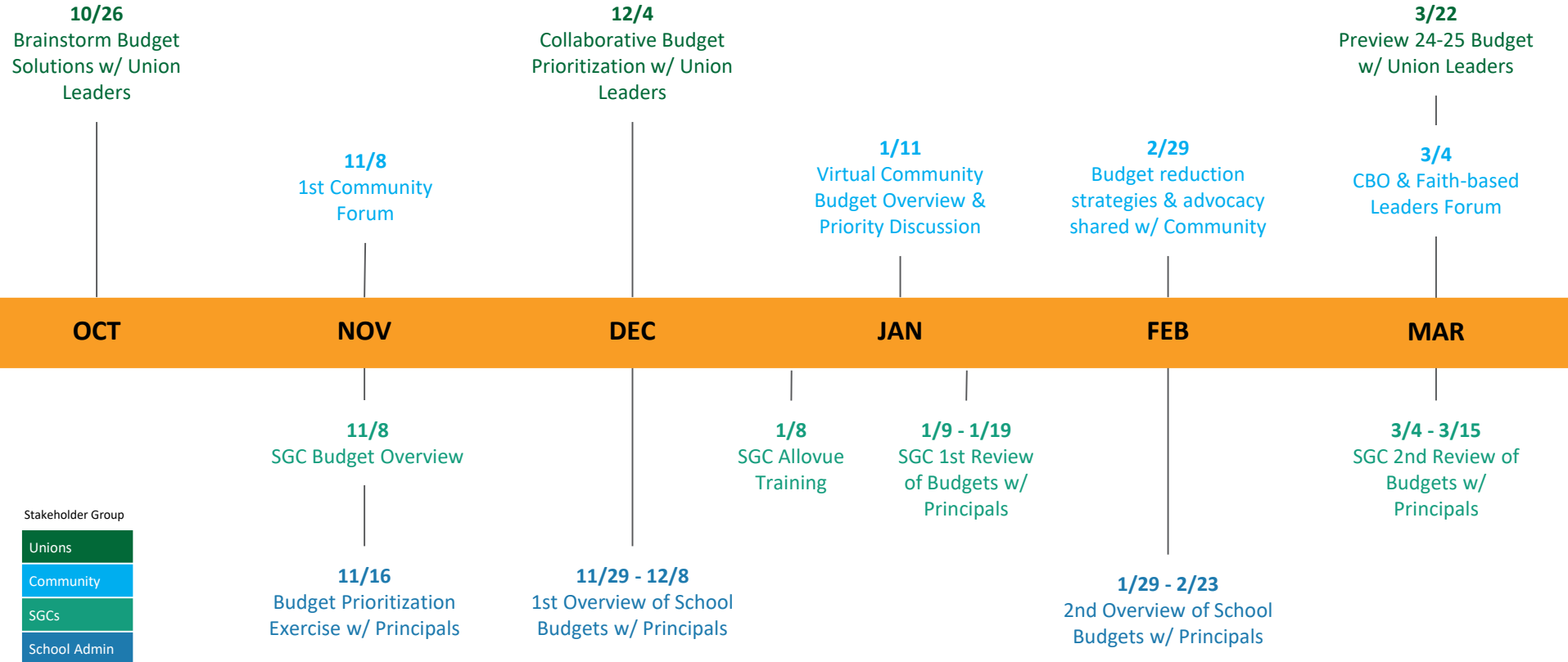
Feedback and Priorities in the FY2025 Budget



Community Engagement



HPS staff engaged with stakeholders across the Hartford community



Stakeholder Group

- Unions
- Community
- SGCs
- School Admin



Summary of the Proposed FY2025 Budget

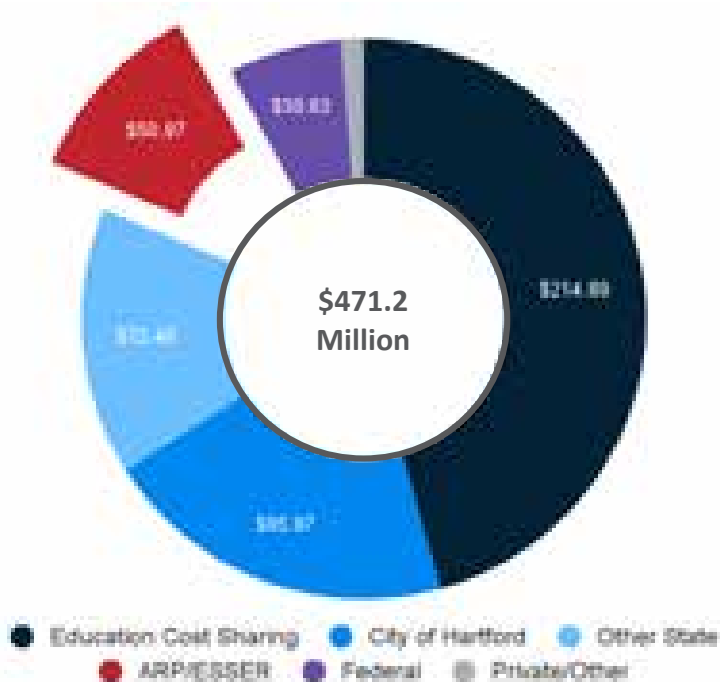


Projected Revenue



With the expiration of ESSER funds, our revenues are decreasing by \$41.74 Million, or 8.9%.

FY2024 Adopted Revenues w/ ESSER (\$ millions)



FY2025 Projected Revenues (\$ millions)

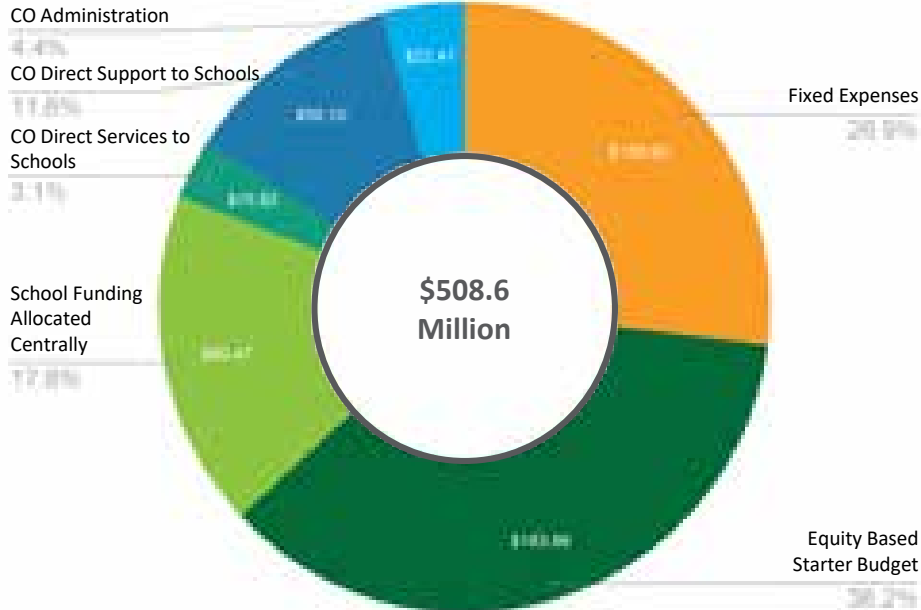


Proposed Expenses



Through budget reductions we have decreased our projected expenses by \$40.87 Million or 8%.

FY2024 Adopted Expenses w/ ESSER (\$ millions)



FY2025 Proposed Expenses (\$ millions)



Staffing Changes - Totals



Department	What's Included?	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024	Percentage Change from 2023-2024
Direct Service to Schools	Instructional coaching, health services, school psychologists, speech and language	148.9	110.5	-38.4	-25.8%
Direct Support to Schools	Curriculum, school leadership, family engagement, security, transportation, special education, welcome center, buildings & grounds	167.5	149.5	-18.0	-10.7%
Administration	Superintendent, BOE, Finance, Talent, Operations, Enrollment, Communications	91.5	74.0	-17.5	-19.1%
Total Budgeted in Central Office		407.9	334.0	-73.9	-18.1%
General Education Teaching Positions	All teaching positions other than special education, bilingual resource, or TESOL	1,102.7	940.7	-162.1*	-14.7%
All Other School-Based Positions	Administration, clerical, counseling, social work, paraeducators (non-SPED)	703.5	543.7	-159.8	-22.7%
District Allocated Positions to Schools	Special education, bilingual, and TESOL teachers, security, nursing, custodial	1,042.1	1,054.1	+12.0	+1.2%
Total School-Based Positions		2,848.3	2,538.4	-309.9	-10.9%
Grand Total Positions		3,256.2	2,872.4	-383.8	-11.8%

* Of the reductions in General Education teaching positions, 45.5 reduced positions are Resource Teachers rather than classroom teachers.

Staffing Changes from School-Based Budgets - General Education Teachers



Position	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
PK Teachers	46.5	47.5	+1.0
K Teachers	62.0	55.5	-6.5
1st to 6th Teachers	352.0	331.5	-20.5
Art	40.8	34.3	-6.5
Business	2.0	2.0	0.0
Dance/Drama	13.0	12.0	-1.0
English	100.5	79.0	-21.5
Foreign Language	36.5	28.5	-8.0
Health	18.8	11.5	-7.3

Position	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Math	90.0	78.0	-12.0
Music	34.0	29.0	-5.0
Physical Education	49.5	43.5	-6.0
Resource	72.0	26.5	-45.5
Science	78.6	66.0	-12.6
Social Studies	76.0	64.0	-12.0
Tech Ed/Computer	23.6	27.9	+4.3
Library/Media	7.0	4.0	-3.0
Total	1,102.7	940.7	-162.1

ESSER expenditures in the FY2024 Adopted column do not include Equity Innovation Grant (SEIG) funds provided to schools for strategic investments.

FY2025 Proposed does not include positions schools are budgeting in school-based grants such as Commissioner's Network, SIG, or North Hartford Ascends.

Staffing Changes from School-Based Budgets - Additional



Position	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Principal	36.0	36.0	0.0
Assistant Principal	59.0	53.0	-6.0
Clerical Support	85.0	82.0	-3.0
Counselor	35.7	28.7	-7.0
Social Worker	101.3	78.5	-22.8
Other Certified Staff	18.5	13.0	-5.5
Early Childhood Educator	58.0	53.0	-5.0
Student Engagement Spec	32.0	9.5	-22.5

Position	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Behavior Tech	69.0	57.0	-12.0
FCSSP	43.5	29.5	-14.0
Classroom Para	41.0	22.0	-19.0
PreK Para	44.0	42.0	-2.0
K Para	1.0	1.0	0.0
ISS Para	20.0	11.0	-9.0
Other Para	12.0	1.0	-11.0
Other Non-Certified Staff	47.5	26.5	-21.0
Total	703.5	543.7	-159.8

ESSER expenditures in the FY2024 Adopted column do not include Equity Innovation Grants (SEIG) funds provided to schools for strategic investments.

FY2025 Proposed does not include positions schools are budgeting in school-based grants such as Commissioner's Network, SIG, Perkins, or North Hartford Ascends.

Staffing Changes in School Funding Allocated Centrally



District Allocated Positions in School Budgets	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Special Education Teacher	207.0	208.0	+1.0
Special Education Paraeducator	339.0	383.0	+44.0
Speech-Language Specialist	46.6	47.1	+0.5
Bilingual Resource Teacher	27.5	29.0	+1.5
TESOL Teacher	66.5	71.0	+4.5
Nurse/LPN	38.0	36.0	-2.0
Custodians	199.0	178.0	-21.0
School Security Officers	118.5	102.0	-16.5*
Total	1,042.1	1,054.1	+12.0

* Only 102.0 SSO positions are assigned to schools, but, to allow for more flexibility in the deployment of Security Officers in response to school need, 8 floater SSO positions will be in the Safety and Security budget for deployment as needed.

ESSER expenditures in the FY2024 Adopted column do not include Equity Innovation Grant (SEIG) funds provided to schools for strategic investments.

Central Office Staffing Changes Direct Service to Schools



Department	2019-2020 Adopted	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Athletics	0.0*	1.0	3.0	+2.0**
Clinics	7.2	7.2	7.2	0.0
College and Career	6.0	6.0	4.0	-2.0
Health Services	34.5	29.5	27.5	-2.0
Psychological Services	16.6	21.5	21.5	0.0
Speech and Language	29.1	30.7	26.3	-4.4
Teaching and Learning	28.0	53.0	21.0	-32.0
Total Direct Service to Schools	121.4	148.9	110.5	-38.4

* In 2019-2020, there was no district Athletic department, all athletics were handled independently by each school which is not a best practice.

** To support the expansion of middle school athletics, an Assistant Athletic Director position is being added, but is 75% funded through a grant to fund athletic expansion in middle school magnet schools.

Central Office Staffing Changes Direct Support to Schools



Department	2019-2020 Adopted	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Academics	21.0	35.0	27.0	-8.0
Building and Grounds	38.0	38.0	35.0	-3.0
Family and Community Engagement	12.0	8.0	4.0	-4.0
Print Shop	3.0	3.0	3.0	0.0
Safety and Security	6.0	8.0	16.0	+8.0*
School Leadership/Climate	8.0	11.0	8.0	-3.0
Special Education	53.4	55.5	48.5	-7.0
Transportation	5.0	4.0	4.0	0.0
Welcome Center	3.0	5.0	4.0	-1.0
Total Direct Supports to Schools	149.4	167.5	149.5	-18.0

* The increase of 10.0 positions in Safety and Security reflects the shift of 8 SSO positions to serve as floaters, able to be deployed as needed in response to school need.

Central Office Staffing Changes Administration



Department	2019-2020 Adopted	2023-2024 Adopted with ESSER	2024-2025 Proposed	Change from 2023-2024
Board of Education	1.0	1.0	1.0	0.0
Communications and Marketing	4.5	3.0	3.0	0.0
Enrollment and School Choice	12.0	10.5	9.0	-1.5
Finance	24.0	26.5	21.0	-5.5
Labor and Talent	18.0*	29.0	23.0	-6.0
Operations/Technology	4.0	7.0	6.0	-1.0
Performance and Accountability	7.0	6.5	5.0	-1.5
Superintendent/Deputy Superintendent	16.5*	8.0	6.0	-2.0
Total Administration	87.0	91.5	74.0	-17.5

* In 2019-2020 the Labor/Legal office was budgeted with the Deputy Superintendent's budget. For 2023-2024 and 2024-2025, the Labor/Legal budget is within Labor and Talent. This explains the decrease in Deputy Superintendent and increase in Labor Talent.

Deficit Mitigation



We will mitigate an additional \$35.7 Million using the following strategies

	FY2024 Adopted	FY2025 Proposed	Change
Revenue	\$471,151,078	\$429,410,903	(\$41,740,175)
Expenses	\$508,603,823	\$466,277,472	(\$42,326,351)
Deficit	(\$37,452,745)	(\$36,866,569)	
Mitigation Strategies			
Vacancy savings (assumes 5% in 2024-2025)	\$21,114,164	\$13,590,293	(\$7,523,871)
Use of ESSER/ARP to Offset	\$9,200,000	\$5,000,000	(\$4,200,000)
Expense Task to Solve during Year	\$2,114,219	\$1,176,276	(\$937,943)
Maintain 58% Cap on GenEd Magnet Tuition		\$11,500,000	\$11,500,000
Use of Non-Lapsing Fund to Balance		\$5,600,000	\$5,600,000
Remaining Deficit	(\$5,024,362)	\$0	



Appendix: Components of the HPS Budget



Snapshot of School Funding



Every HPS school received a school-based budget allocation with the funding necessary for certain positions and programming as well as the flexible and magnet supplements.



Equity Based Starter Budget

32.8%

Flexible funding for certified and non-certified staff, extracurricular programming at the school level, in alignment with minimum guardrails - teachers, paras, administration, music, art

Snapshot of School Funding



In addition to the Equity Based Starter Budget, each school received separate funding based on school level and student need.



School Funding Allocated Centrally

19.4%
Staffing and programming allocated by the district to individual schools based on student need and per-pupil allocations - security guards, nurses, custodians, etc...

Equity Based Starter Budget

32.0%
Flexible funding for certified and non-certified staff, extracurricular programming at the school level, in alignment with minimum guardrails - teachers, paras, administration, music, art

Snapshot of School Funding



Central Office provides direct services to our schools, although the staff is budgeted centrally, they are almost exclusively in school buildings

Central Office Direct Services to Schools

2.7%
Instructional coaching, health services, school psychologists, speech and language

School Funding Allocated Centrally

19.4%
Staffing and programming allocated by the district to individual schools based on student need and per-pupil allocations - security guards, nurses, custodians, etc...



Equity Based Starter Budget

32.8%
Flexible funding for certified and non-certified staff, extracurricular programming at the school level, in alignment with minimum guardrails - teachers, paras, administration, music, art

Snapshot of School Funding



63.7% of overall district budget towards schools
33% of overall budget towards fixed costs

Central Office Direct Support to Schools

8.7%
Curriculum, school leadership, family engagement, security, special education, welcome center, buildings & grounds



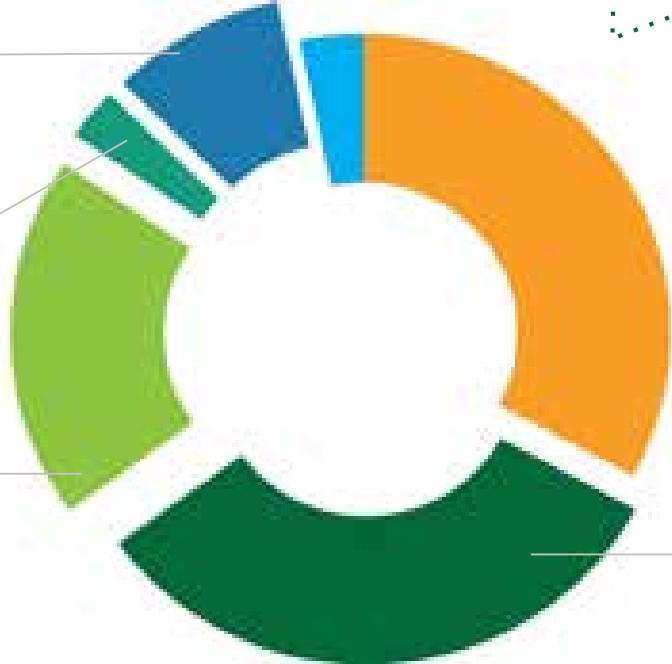
Central Office Direct Services to Schools

2.7%
Instructional coaching, health services, school psychologists, speech and language



School Funding Allocated Centrally

19.4%
Staffing and programming allocated by the district to individual schools based on student need and per-pupil allocations - security guards, nurses, custodians, etc...



Equity Based Starter Budget

32.8%
Flexible funding for certified and non-certified staff, extracurricular programming at the school level, in alignment with minimum guardrails - teachers, paras, administration, music, art





Appendix: Using the Equity-Based Starter Budget to Determine School Funding Allocations



Calculation of the School-Based Funding Allocation



Every HPS school received a school-based budget allocation with the funding necessary for all the below positions as well as the flexible and magnet supplements.

Category	Schools were provided equivalent \$ amounts for the following...	Schools will be required to have the following...
Principal	1 per school	1 per school
Assistant Principal	1 per 500 students	1 per school
Executive Assistant	1 per school	1 per school
Teachers	Up to class size mandates, rounded at grade level in K-5	Enough staff to meet class size mandates & graduation requirements; .5 Art, and .5 Music
Counselors	1 per 500 students in 6-8 and 1 per 350 students in 9-12	1 per 500 students in 6-8 and 1 per 350 students in 9-12
Social Workers	1 per 325 students	1 per 325 students
Family & Community Support Service Provider	1 per school	.5 per school
Office Assistant	1 per 500 students, for schools with over 500 students	
Supplemental Teachers for Multilingual Learners	1 for every 42 ML students, for schools over 15% ML	
Student Engagement Specialist (SES)	1 SES for every 125 Chronically Absent students, for schools with over 40% chronic absenteeism	
Magnet Supplement	\$250 per pupil in grades K-12 in magnet schools	
Flexible Dollars and SEL Supplements	\$260 per pupil in PK-5; \$580 per pupil in 6-8; \$410 per pupil in 9-12	

Calculation of the School-Based Funding Allocation - Example



Every HPS school received a school-based budget allocation with the funding necessary for all the below positions as well as the flexible and magnet supplements.

Category	Schools were provided equivalent \$ amounts for the following...
Principal	1 per school
Assistant Principal	1 per 500 students, with minimum of 1 per school
Executive Assistant	1 per school
Teachers	Up to class size mandates, rounded at grade level in K-5
Counselors	1 per 500 students in 6-8 and 1 per 350 students in 9-12
Social Workers	1 per 325 students
Family & Community Support Service Provider	1 per school
Office Assistant	1 per 500 students, for schools with over 500 students
Supplemental Teachers for Multilingual Learners	1 for every 42 ML students, for schools over 15% ML
Student Engagement Specialist (SES)	1 Student Engagement Specialist for every 125 Chronically Absent students with 40% chronic absenteeism
Magnet Supplement	\$250 per pupil in grades K-12 in magnet schools
Flexible Dollars and SEL Supplements	\$260 per pupil in PK-5 \$580 per pupil in 6-8 \$410 per pupil in 9-12

Schools received funding for teachers at the following levels:
 PreK: 1 teacher/para per 20 students or 2 ECEs per 18 students
 K - 2: 1 teacher per 18.4 students
 3 - 6: 1 teacher per 21.6 students
 7 - 8: 1 teacher per 22.4 students
 9 - 12: 1 teacher per 21 students

Calculating Funding from Positions in the Equity Based Starter Budget



Category	Schools were provided equivalent \$ amounts for the following...
Teachers	Up to class size mandates, rounded at grade level in K-5

If a school is projected to have 115 students in 9th grade in 2024-2025 . . .

- Divide 115 by 21: $115 / 21 = 5.48$
- Round up to the nearest whole number: 5.48 rounded up is 6
- The school will receive funding equivalent to 6 teachers based on 9th grade enrollment
- The average cost of a teacher, with salary and benefits, is \$96,486
- Multiply the average cost of a teacher by 6 positions: $6 \times \$96,486 = \$578,916$
- The school-based funding allocation will include \$578,916 in funding based on teaching positions needed for 9th grade enrollment

Schools received funding for teachers at the following levels:
PreK: 1 teacher/para per 20 students or 2 ECEs per 18 students
K - 2: 1 teacher per 18.4 students
3 - 6: 1 teacher per 21.6 students
7 - 8: 1 teacher per 22.4 students
9 - 12: 1 teacher per 21 students

Once the total funding was determined following the above steps, the school had the flexibility to decide how to use the funding allocated based on the equity-based starter budget formula.

Calculating Non-Position Funding from the Equity Based Starter Budget



Category	Schools were provided equivalent \$ amounts for the following...
Flexible Dollars and SEL Supplements	<p>\$260 per pupil in PK-5</p> <p>\$580 per pupil in 6-8</p> <p>\$410 per pupil in 9-12</p>

Reduced by 25% from FY2024 levels of \$342 for elementary, \$778 for middle, and \$542 for high. This is the only reduction in the EBSB allocation for FY2025.

If a school is projected to have 326 students in PreK through 5th grade . . .

- Find the flexible dollar allocation for PK-5 students: **\$260**
- Multiply 326 students by \$260: $326 \times \$260 = \$84,760$
- The school-based funding allocation will include an additional \$84,760

Once the total funding was determined following the above steps, the school had the flexibility to decide how to use the funding allocated based on the equity-based starter budget formula.

EBSB - Why are some school reductions larger than others?



Because of variability in numbers of positions across schools, with the benefit of short-term funding, reductions are larger in some schools than others because all schools are held to the Equity-Based Starter Budget allocation,

	Example School 1	Example School 2
FY2024 adopted budget General Ed teaching positions	53	29
Projected student enrollment for FY2025	753	666
Number of General Ed teaching positions for which <u>funding</u> is provided in FY2025 based on EBSB	38	33
Number of General Ed positions school Included in school-based budget (schools made strategic choices about how to use their allocated funding)	36	30
<i><u>What if we had reduced every school budget by the exact same percentage?</u></i>		
<i>How many General Ed teaching positions would each school have if we applied a flat 12% reduction to all schools?</i>	47	26
<i>If we had applied a flat percentage reduction across all schools, instead of using the Equity-Based Starter budget, School 1 would have 1 teacher for every 16 students and School 2 would have 1 for every 26 students.</i>		

Hartford BOE FY 2025 Budget

To be Provided Separately or Can be Downloaded by This Link:

[https://core-docs.s3.us-east-1.amazonaws.com/documents/
asset/uploaded_file/3630/HPS/4196610/
Superintendents_Adopted_2024-2025_Operating_Budget_v2.p
df](https://core-docs.s3.us-east-1.amazonaws.com/documents/asset/uploaded_file/3630/HPS/4196610/Superintendents_Adopted_2024-2025_Operating_Budget_v2.pdf)



Five-Year Budget Forecast

April 25, 2024



Superintendent/CEO Dr. Leslie Torres-Rodriguez
Deputy Superintendent Paul Foster





- Purpose and Limitations of the Five-Year Forecast
- Five-Year Forecast
 - Assumptions
 - Revenue
 - Expenditures
 - Deficit and Mitigation
- Priorities for Consideration
- Appendix: Expenditure Detail



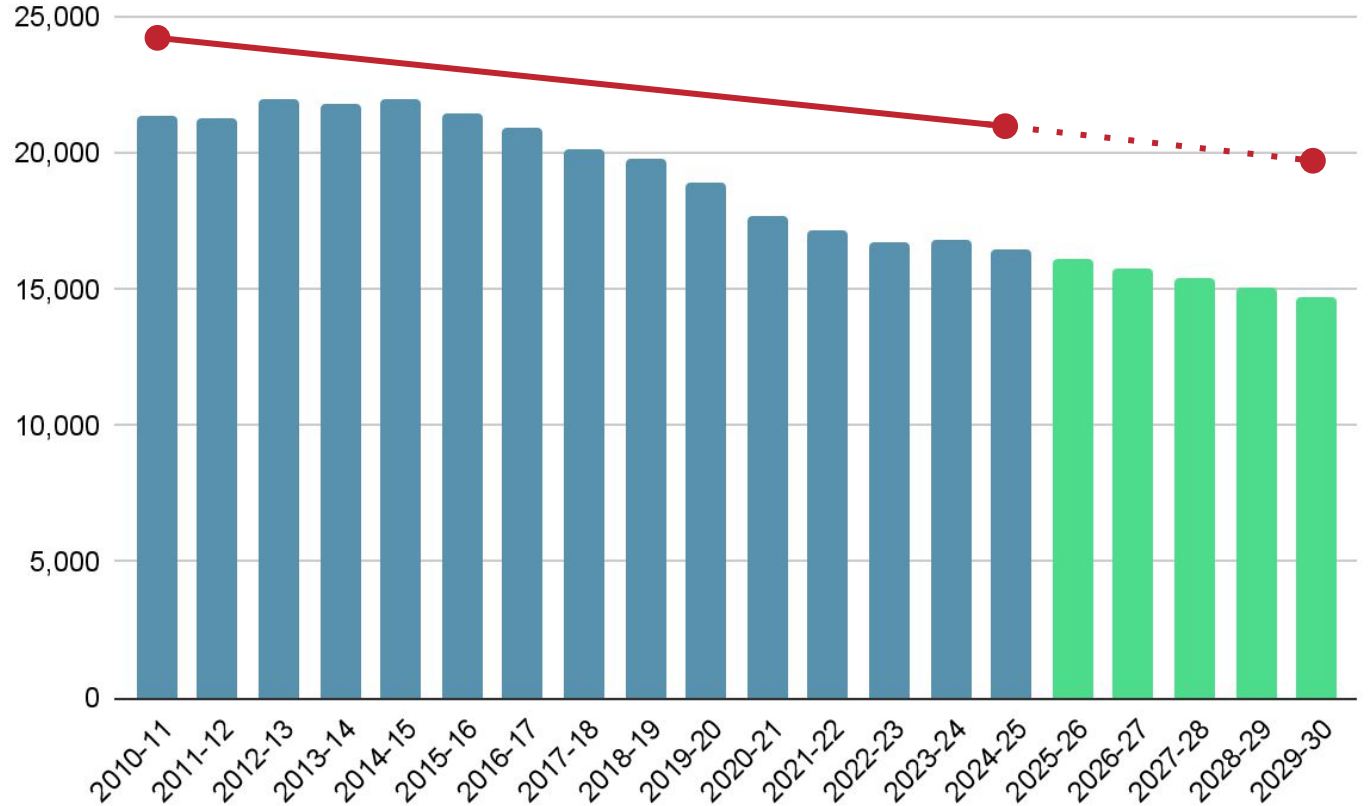
Purpose - To anticipate future fiscal challenges, facilitating strategic and operational decision-making to increase revenues and decrease expenditures

- Limitations
 - Changes in enrollment relating to demographic change in Hartford and magnet seat changes through the Sheff agreement are uncertain
 - Addition of magnet seats, within and outside HPS is impacted by levels of compliance to Sheff requirements in existing seats
 - Policy changes at the state level could impact either revenues or expenditures in unanticipated ways
 - Changes in levels of student need are impacted by local, national, and global events, for example an increase or decrease in students arriving as refugees with limited schooling experience



- Assume an annual 2.3% reduction in total HPS enrollment
 - 2.3% is a weighted average of the annual decline in enrollment of the averages for the last 3, 5, and 10 years (with the 3 year average weighted the most and the 10-year average weighted the least)
- A weighted average is used because of challenges facing magnet schools in meeting the compliance requirements of Sheff (in terms of balance of students), creating uncertainty regarding the when and how much magnet seats will be increased across magnet operators.
- The weighted average builds in historical trends in both magnet and demographic driven enrollment declines.
- Giving greater weight to the most recent three years ensures that the projection is not too heavily influenced by longer ago trends that may not be persistent.

Enrollment Forecast

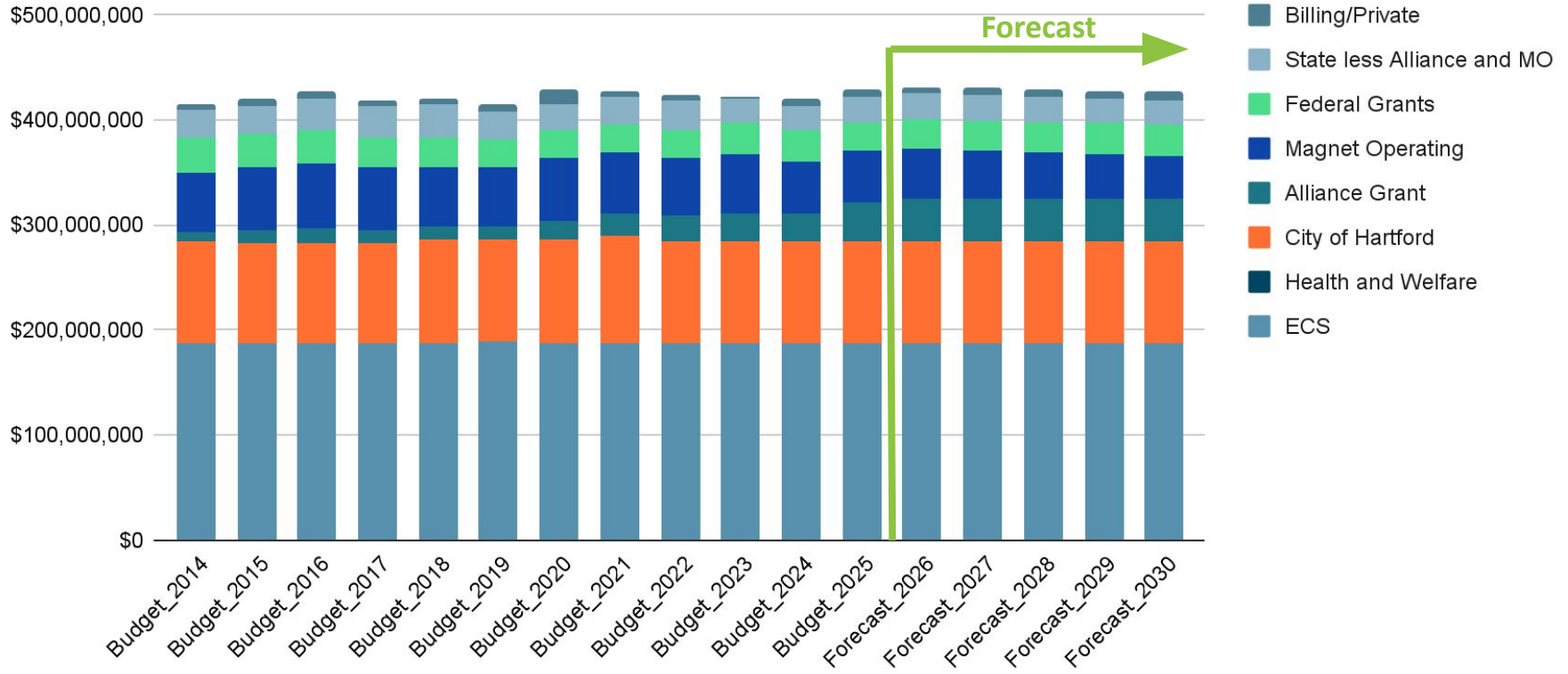


—●— Hartford Resident Population (Age 5-18)



- **General Fund**
 - Education Cost Sharing (ECS) will increase by \$3.6 million from FY25 to FY26, the year of full funding and remain level after FY26
 - Increases in ECS reflective of an increase to the Alliance grant
 - City of Hartford contribution will remain level at \$96.0 as it has for more than 10 years
- **Grants (Federal, State, and Private)**
 - Projected annual percentage change based on weighted average of the averages of last 3, 5, and 10 years with 3 year average most heavily weighted
- **Billing**
 - Projected 5% annual increase based on expanded efforts at private fund development

Revenue Forecast



Revenue Forecast



	Budget_2024	Budget_2025	Forecast_2026	Forecast_2027	Forecast_2028	Forecast_2029	Forecast_2030
Education Cost Sharing	\$187,989,124	\$187,989,124	\$187,989,124	\$187,989,124	\$187,989,124	\$187,989,124	\$187,989,124
Health and Welfare	\$54,629	\$54,629	\$54,629	\$54,629	\$54,629	\$54,629	\$54,629
City of Hartford	\$95,969,521	\$95,969,521	\$95,969,521	\$95,969,521	\$95,969,521	\$95,969,521	\$95,969,521
Alliance Grant	\$26,904,562	\$36,945,585	\$40,577,886	\$40,577,886	\$40,577,886	\$40,577,886	\$40,577,886
Magnet Operating	\$49,500,000	\$49,465,189	\$47,856,195	\$46,299,537	\$44,793,514	\$43,336,479	\$41,926,838
Federal Grants	\$30,633,656	\$27,726,000	\$27,992,933	\$28,262,436	\$28,534,534	\$28,809,251	\$29,086,614
State less Alliance and MO	\$22,901,271	\$24,810,855	\$24,436,932	\$24,068,643	\$23,705,906	\$23,348,635	\$22,996,749
Billing/Private	\$6,230,809	\$6,450,000	\$6,772,500	\$7,111,125	\$7,466,681	\$7,840,015	\$8,232,016
Total	\$420,183,572	\$429,410,903	\$431,649,719	\$430,332,902	\$429,091,796	\$427,925,541	\$426,833,377



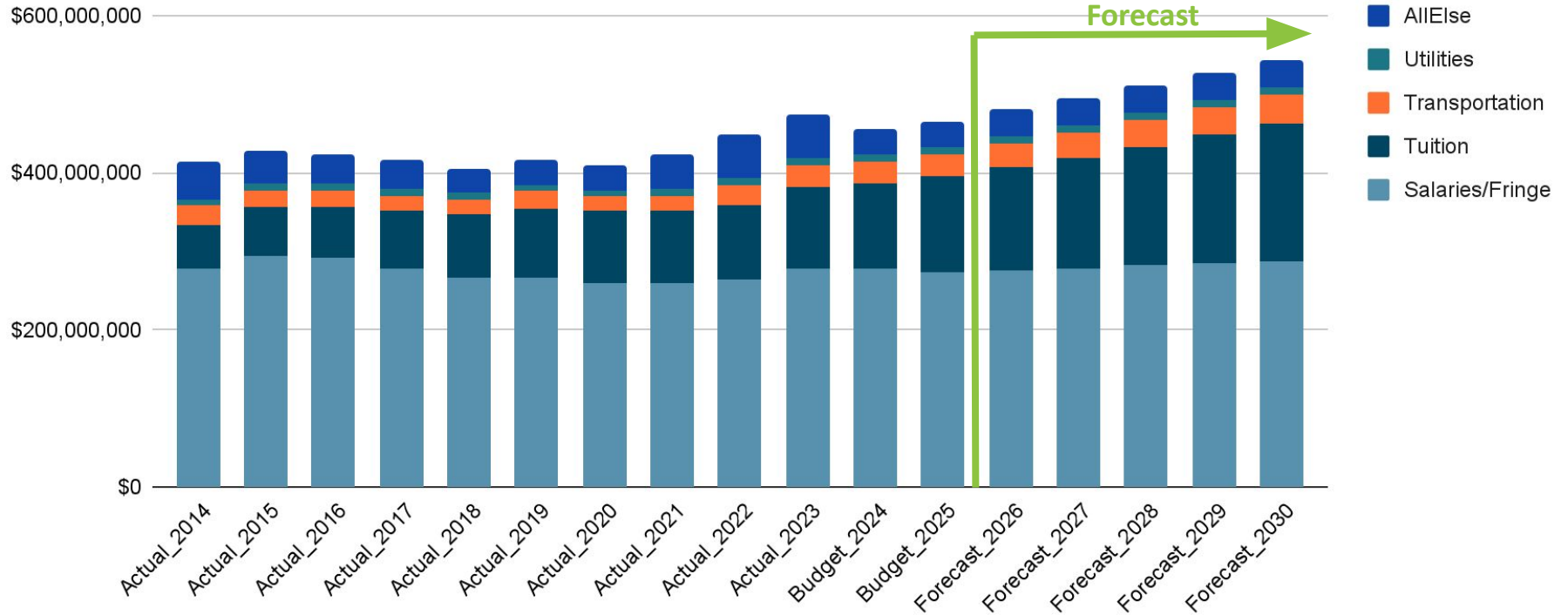
- **Salaries and Fringe Benefits**
 - Projected annual percentage change based on weighted average of the averages of last 3, 5, and 10 years with 3 year average most heavily weighted
 - The percentages yielded by the weighted average are lower than our typical annual contractual increases which mean reductions are assumed
- **Tuition, Transportation, and Utilities**
 - Projected annual percentage change based on weighted average of the averages of last 3, 5, and 10 years with 3 year average most heavily weighted
 - Weighted average is used because these categories are expenditures over which HPS has less control through the budget
- **Instructional Improvements, Advertising, Text/Library books, and Legal Judgments**
 - Assumes no change from FY25 budgeted level of funding (used FY24 for Text/Library books because of significant reduction from FY24 to FY25)
- **Everything Else**
 - 1.5% annual increase to account for modest inflation in prices for goods and service

Expenditure Assumptions Projected Change Rates



	Projected Annual Change	Basis
Salaries	1.1% certified 1.3% non-certified	Weighted average of the averages of last 3, 5, and 10 year annual increases, last 3 weighted heaviest
Fringe Benefits	0.5%	
Tuition	7.7%	
Transportation	4.2%	
Utilities	1.6%	
Inst Imp, Advertising, Text/Library books, & Legal Judgments	0.0%	Holding costs unchanged
Everything Else	1.5%	Assuming a low rate of inflation in cost of goods and services

Expenditure Forecast



Expenditure Forecast



	Budget_2024	Budget_2025	Forecast_2026	Forecast_2027	Forecast_2028	Forecast_2029	Forecast_2030
Salaries and Fringe Benefits	\$278,153,872	\$273,879,360	\$276,606,311	\$279,362,959	\$282,149,642	\$284,966,703	\$287,814,491
Tuition	\$108,212,370	\$121,281,496	\$130,656,810	\$140,756,856	\$151,637,656	\$163,359,565	\$175,987,602
Transportation	\$27,116,571	\$29,564,135	\$30,805,829	\$32,099,674	\$33,447,860	\$34,852,670	\$36,316,482
Utilities	\$9,406,348	\$8,846,671	\$8,986,760	\$9,129,067	\$9,273,627	\$9,420,477	\$9,569,652
Everything Else	\$32,361,598	\$32,705,809	\$33,195,516	\$33,524,243	\$33,857,901	\$34,196,563	\$34,540,306
Total	\$455,250,759	\$466,277,472	\$480,251,226	\$494,872,798	\$510,366,686	\$526,795,979	\$544,228,533



- 4% vacancy rate assumption
 - Less than 6% assumed in FY2024 and 5% assumed in FY2025
- 58% cap on General Education tuition will remain in place and the resulting savings will increase by the same 7.7% applied to the tuition expenditure forecast
- Non-lapsing fund will not be available after FY2025
 - Non-lapsing fund is included in FY2025 budget and the scale of forecast deficits will make it difficult to replenish the fund

Deficit and Mitigation Forecast



	Budget_2025	Forecast_2026	Forecast_2027	Forecast_2028	Forecast_2029	Forecast_2030
Revenue	\$429,410,903	\$431,649,719	\$430,332,902	\$429,091,796	\$427,925,541	\$426,833,377
Expenditures	\$466,277,472	\$480,251,226	\$494,872,798	\$510,366,686	\$526,795,979	\$544,228,533
Deficit	(\$36,866,569)	(\$48,601,507)	(\$64,539,896)	(\$81,274,890)	(\$98,870,438)	(\$117,395,157)
<u>Mitigation Strategies</u>						
Vacancy Assumption	\$13,590,293	\$10,999,588	\$11,109,121	\$11,219,847	\$11,331,780	\$11,444,933
One-Time Funds (ESSER)	\$5,000,000	\$0	\$0	\$0	\$0	\$0
Expense Task	\$1,176,276	\$0	\$0	\$0	\$0	\$0
Non-Lapsing Funds	\$5,600,000	\$0	\$0	\$0	\$0	\$0
GenEd Magnet Tuition Cap	\$11,500,000	\$12,385,500	\$13,339,184	\$14,366,301	\$15,472,506	\$16,663,889
Deficit after Mitigation	\$0	(\$25,216,419)	(\$40,091,592)	(\$55,688,742)	(\$72,066,152)	(\$89,286,335)



- Strategies to Reduce Expenditures
 - Consider right-sizing the district, reducing the number of schools with less than 350 students, while leveraging economies of scale
 - Innovate in how school is designed and delivered, for example considering co-teaching models with larger classes or electives shared across schools through virtual instruction
 - Tuition reform - reconsider how magnet schools are funded
 - Revisit Sheff agreement because of the unequal system it has created for Hartford neighborhood schools
- Increased Revenue
 - Advocate for state relief for special education costs such as full funding of the Excess Cost grant or adding a special education factor to the Education Cost Sharing grant
 - Deeper engagement with private philanthropy for priority initiatives in HPS

Appendix: Expenditure Detail



Series	Budget_2025	Forecast_2026	Forecast_2027	Forecast_2028	Forecast_2029	Forecast_2030
Certified Salaries	\$150,329,061	\$151,936,498	\$153,561,122	\$155,203,119	\$156,862,673	\$158,539,972
Severance/Other	\$1,215,000	\$1,227,992	\$1,241,122	\$1,254,393	\$1,267,806	\$1,281,363
Non Cert Salaries	\$61,902,802	\$62,729,696	\$63,567,636	\$64,416,770	\$65,277,245	\$66,149,216
Severance/Other	\$383,498	\$388,621	\$393,812	\$399,072	\$404,403	\$409,805
Instructional Improvements	\$6,549,849	\$6,549,849	\$6,549,849	\$6,549,849	\$6,549,849	\$6,549,849
Professional Services	\$3,171,816	\$3,219,393	\$3,267,684	\$3,316,700	\$3,366,450	\$3,416,947
MHIS/IT Services	\$3,972,903	\$4,032,496	\$4,092,984	\$4,154,379	\$4,216,694	\$4,279,945
Maint Supplies & Services	\$410,429	\$416,585	\$422,834	\$429,176	\$435,614	\$442,148
Maintenance Contracts	\$5,335,021	\$5,415,046	\$5,496,272	\$5,578,716	\$5,662,397	\$5,747,333
Rental - Equip & Facilities	\$1,080,784	\$1,096,996	\$1,113,451	\$1,130,153	\$1,147,105	\$1,164,311
Building Improvements	\$365,000	\$370,475	\$376,032	\$381,673	\$387,398	\$393,209
Transportation	\$29,564,135	\$30,805,829	\$32,099,674	\$33,447,860	\$34,852,670	\$36,316,482
Communications	\$3,647,461	\$3,702,173	\$3,757,706	\$3,814,071	\$3,871,282	\$3,929,352
Advertising	\$174,371	\$174,371	\$174,371	\$174,371	\$174,371	\$174,371
Printing & Binding	\$56,602	\$57,451	\$58,312	\$59,187	\$60,075	\$60,976
Tuition	\$121,281,496	\$130,656,810	\$140,756,856	\$151,637,656	\$163,359,565	\$175,987,602
Travel & Conferences	\$183,309	\$235,506	\$235,506	\$235,506	\$235,506	\$235,506
Misc Services	\$850,866	\$863,629	\$876,584	\$889,732	\$903,078	\$916,625
Instructional & Other Supplies	\$4,067,903	\$4,051,447	\$4,051,447	\$4,051,447	\$4,051,447	\$4,051,447
Utilities	\$8,846,671	\$8,986,760	\$9,129,067	\$9,273,627	\$9,420,477	\$9,569,652
Text & Library Books	\$19,110	\$149,206	\$149,206	\$149,206	\$149,206	\$149,206
Misc Supplies	\$602,843	\$611,886	\$621,064	\$630,380	\$639,836	\$649,434
Equipment	\$883,155	\$896,402	\$909,848	\$923,496	\$937,348	\$951,408
Organization Dues	\$145,672	\$147,857	\$150,074	\$152,326	\$154,610	\$156,930
Legal Judgments	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Other Operating Expenses	\$1,068,716	\$1,084,747	\$1,101,018	\$1,117,533	\$1,134,296	\$1,151,311
Fringe Benefits/Insurances	\$60,048,999	\$60,323,505	\$60,599,266	\$60,876,288	\$61,154,576	\$61,434,136
Indirect	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$466,277,472	\$480,251,226	\$494,872,798	\$510,366,686	\$526,795,979	\$544,228,533

City of Hartford

FY2025

Recommended Budget Report
to the Municipal Accountability
Review Board



Meeting date: April 25, 2024

City of Hartford
FY2025 Recommended Budget Report
to the Municipal Accountability Review Board

FY2025 General Fund Summary	1
Revenue Summary - Major Categories	2
Tax Collections - General Property Taxes FY2025	4
Tax Collections - General Property Tax Details	5
Municipal Aid	6
Expenditure Summary - Major Category	7
Expenditure Summary - Departments	8
Expenditure Summary - 822 Department	9

FY2025 Recommended Budget
City of Hartford - General Fund Revenue & Expenditure Summary

REVENUE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
41 General Property Taxes	(305,340,480)	(300,623,516)	(300,623,516)	(174,175,795)	(300,886,940)	(299,433,841)
42 Licenses & Permits	(10,342,165)	(6,595,671)	(6,595,671)	(7,369,815)	(8,982,485)	(6,950,743)
43 Fines Forfeits & Penalties	(123,877)	(153,840)	(153,840)	(48,155)	(153,840)	(113,840)
44 Revenue from Money & Property	(10,989,195)	(7,479,015)	(7,479,015)	(5,947,379)	(10,015,731)	(8,714,259)
45 Intergovernmental Revenues	(344,155,677)	(294,045,484)	(294,045,484)	(153,384,840)	(302,109,196)	(298,760,849)
46 Charges For Services	(4,969,994)	(3,777,049)	(3,777,049)	(1,996,065)	(3,791,023)	(3,491,416)
47 Reimbursements	(104,627)	(89,653)	(89,653)	(30,187)	(89,653)	(89,653)
48 Other Revenues	(533,372)	(276,081)	(276,081)	(569,008)	(540,694)	(332,866)
53 Other Financing Sources	(4,353,200)	(6,130,800)	(6,130,800)	(2,580,597)	(6,130,800)	(5,945,500)
Total Revenues	(680,912,588)	(619,171,109)	(619,171,109)	(346,101,841)	(632,700,361)	(623,832,967)

EXPENDITURE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
Payroll	117,848,342	133,899,419	133,962,292	59,479,867	133,649,523	138,181,615
Benefits	67,642,557	101,207,991	100,707,991	46,847,540	98,324,591	100,339,277
Debt & Other Capital	112,577,568	17,397,994	17,897,994	3,756,057	17,897,994	16,380,438
Library	8,663,336	9,201,354	9,201,354	4,600,797	9,201,354	9,512,786
Metro Hartford Innovation Services	5,292,973	5,075,732	5,075,732	2,537,868	5,075,732	5,555,019
Utilities	29,880,834	30,331,815	30,322,815	13,021,374	30,383,153	30,977,006
Other Non-Personnel	34,640,109	38,043,530	47,889,657	25,161,680	49,926,955	38,873,552
Education	284,013,274	284,013,274	284,013,274	95,012,915	284,013,274	284,013,274
Total Expenditures	660,558,992	619,171,109	629,071,109	250,418,098	628,472,577	623,832,967

Revenue Summary - Major Category

REVENUE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
41 TAXES	(305,340,480)	(300,623,516)	(300,623,516)	(174,175,795)	(300,886,940)	(299,433,841)
CURRENT YEAR TAX LEVY	(291,648,488)	(292,019,388)	(292,019,388)	(165,175,007)	(292,019,388)	(291,129,713)
INTEREST AND LIENS	(5,014,250)	(4,100,000)	(4,100,000)	(3,222,795)	(4,100,000)	(4,100,000)
PRIOR YEAR LEVIES	(8,218,964)	(4,300,000)	(4,300,000)	(5,503,678)	(4,300,000)	(4,000,000)
TAX LIEN SALES	(193,550)	-	-	(196,495)	(196,495)	-
OTHER	(265,229)	(204,128)	(204,128)	(77,819)	(271,057)	(204,128)
42 LICENSES AND PERMITS	(10,342,165)	(6,595,671)	(6,595,671)	(7,369,815)	(8,982,485)	(6,950,743)
BUILDING PERMITS	(5,492,612)	(3,614,100)	(3,614,100)	(3,608,955)	(4,460,562)	(3,800,580)
ELECTRICAL PERMITS	(1,803,035)	(900,000)	(900,000)	(1,627,400)	(1,710,381)	(1,051,600)
FOOD & MILK DEALER LICENSES	(270,075)	(236,400)	(236,400)	(157,850)	(236,400)	(192,300)
MECHANICAL PERMITS	(963,422)	(800,000)	(800,000)	(1,097,058)	(1,260,170)	(841,280)
PLUMBING PERMITS	(676,299)	(375,000)	(375,000)	(531,485)	(525,000)	(420,640)
OTHER	(1,136,722)	(670,171)	(670,171)	(347,066)	(789,972)	(644,343)
43 FINES FORFEITS AND PENALTIES	(123,877)	(153,840)	(153,840)	(48,155)	(153,840)	(113,840)
FALSE ALARM CITATIONS-POL&FIRE	(110,376)	(138,000)	(138,000)	(47,462)	(138,000)	(100,000)
LAPSED LICENSE/LATE FEE	-	(7,100)	(7,100)	-	(7,100)	(7,100)
OTHER	(13,501)	(8,740)	(8,740)	(693)	(8,740)	(6,740)
44 INTEREST AND RENTAL INCOME	(10,989,195)	(7,479,015)	(7,479,015)	(5,947,379)	(10,015,731)	(8,714,259)
BILLINGS FORGE	(21,918)	(20,428)	(20,428)	(10,122)	(20,428)	(20,428)
CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(20,833)	(50,000)	(50,000)
INTEREST	(10,114,652)	(6,769,335)	(6,769,335)	(5,579,204)	(9,257,043)	(8,000,000)
RENT OF PROP-ALL OTHER	(88,979)	(87,720)	(87,720)	(51,684)	(87,720)	(87,720)
RENTAL OF PARK PROPERTY	(44,816)	(40,421)	(40,421)	(12,797)	(40,421)	(35,000)
RENTAL OF PARKING LOTS	(27,061)	-	-	-	-	-
RENTAL OF PROP-FLOOD COMM	(69,600)	(99,360)	(99,360)	(60,844)	(99,360)	(99,360)
RENTAL-525 MAIN STREET	(15,863)	-	-	(5,586)	-	-
RENTS FROM TENANTS	(167,606)	(161,400)	(161,400)	(85,983)	(161,400)	(161,400)
SHEPHERD PARK	(140,414)	(124,207)	(124,207)	-	(124,207)	(124,207)
THE RICHARDSON BUILDING	(138,705)	(90,000)	(90,000)	(102,255)	(139,008)	(100,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(36,144)	(36,144)
OTHER	(69,270)	-	-	-	-	-

REVENUE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
45 INTERGOVERNMENTAL	(344,155,677)	(294,045,484)	(294,045,484)	(153,384,840)	(302,109,196)	(298,760,849)
MUNICIPAL AID	(285,271,622)	(291,655,207)	(291,655,207)	(152,537,687)	(299,614,295)	(295,653,357)
CAR TAX SUPPL MRSF REV SHARING	(18,768,858)	(22,167,600)	(22,167,600)	(22,167,601)	(22,167,600)	(22,770,460)
EDUCATION COST SHARING	(186,492,946)	(187,974,890)	(187,974,890)	(46,993,723)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,166,310)	(1,166,310)	(1,166,310)	(581,045)	(1,166,310)	(1,162,089)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	(1,419,161)	(1,419,161)
MRSF SELECT PILOT	(16,142,362)	(15,792,632)	(15,792,632)	(20,331,835)	(20,331,835)	(15,792,632)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	-	-	-	-	-
PRIV TAX EXEMPT PROPERTY	(51,774,943)	(56,998,091)	(56,998,091)	(60,417,977)	(60,417,976)	(60,397,602)
OTHER MUNICIPAL AID	(54,098,049)	-	-	-	-	-
STATE CONTRACT ASSISTANCE	(54,098,049)	-	-	-	-	-
OTHER STATE REVENUES	(84,227)	(87,045)	(87,045)	(77,691)	(87,045)	(87,045)
JUDICIAL BRANCH REV DISTRIB.	(66,064)	(66,947)	(66,947)	(77,691)	(66,947)	(66,947)
VETERANS EXEMPTIONS	(18,163)	(20,098)	(20,098)	-	(20,098)	(20,098)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,698,428)	(2,299,932)	(2,299,932)	(759,062)	(2,397,456)	(3,012,447)
DISABIL EXEMPT-SOC SEC	(6,532)	(7,262)	(7,262)	(5,794)	(7,262)	(7,262)
GR REC TAX-PARI MUTUEL	(159,597)	(165,714)	(165,714)	(76,637)	(165,714)	(165,714)
HEALTH&WELFARE-PRIV SCH	(21,929)	(54,629)	(54,629)	-	(54,629)	(54,629)
MATERIALS INNOVATION RECYCLING	(1,500,000)	-	-	-	-	-
PHONE ACCESS LN TAX SH	(642,665)	(640,525)	(640,525)	-	(640,525)	(778,518)
PILOT CHURCH HOMES INC	(126,322)	(126,588)	(126,588)	(63,256)	(126,588)	(126,588)
PILOT FOR CT CTR FOR PERF	(418,761)	(300,000)	(300,000)	-	(300,000)	(418,761)
PILOT FOR HARTFORD 21	(543,135)	(500,000)	(500,000)	(250,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(1,045,887)	(327,000)	(327,000)	(112,637)	(327,000)	(215,000)
PILOT HARTFORD MARRIOTT	(160,351)	(153,214)	(153,214)	(250,738)	(250,738)	(500,000)
PILOT-PENNANT N CROSSING	(48,250)	-	-	-	-	(220,975)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)
OTHER	(3,351)	(3,300)	(3,300)	(10,400)	(10,400)	(8,000)
STATE REIMBURSEMENTS	(3,351)	(3,300)	(3,300)	(10,400)	(10,400)	(8,000)
46 CHARGES FOR SERVICES	(4,969,994)	(3,777,049)	(3,777,049)	(1,996,065)	(3,791,023)	(3,491,416)
CONVEYANCE TAX	(2,510,488)	(1,800,000)	(1,800,000)	(938,182)	(1,800,000)	(1,600,000)
FILING RECORD-CERTIF FEES	(316,556)	(300,000)	(300,000)	(164,674)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(746,736)	(805,266)	(805,266)	(294,102)	(805,266)	(640,750)
OTHER	(1,396,215)	(871,783)	(871,783)	(599,108)	(885,757)	(950,666)
47 REIMBURSEMENTS	(104,627)	(89,653)	(89,653)	(30,187)	(89,653)	(89,653)
ADVERTISING LOST DOGS	(495)	(453)	(453)	(200)	(453)	(453)
DOG ACCT-SALARY OF WARDEN	(3,345)	(2,105)	(2,105)	-	(2,105)	(2,105)
OTHER REIMBURSEMENTS	(158)	-	-	-	-	-
REIMB FOR MEDICAID SERVICES	(5,724)	-	-	-	-	-
SECTION 8 MONITORING	(92,935)	(83,890)	(83,890)	(26,437)	(83,890)	(83,890)
OTHER	(1,970)	(3,205)	(3,205)	(3,550)	(3,205)	(3,205)
48 OTHER REVENUES	(533,372)	(276,081)	(276,081)	(569,008)	(540,694)	(332,866)
MISCELLANEOUS REVENUE	(137,479)	(65,749)	(65,749)	(81,578)	(187,277)	(117,534)
OVER & SHORT ACCOUNT	(11)	-	-	(190)	-	-
SALE OF DOGS	(6,849)	(6,849)	(6,849)	(4,096)	(6,849)	(6,849)
SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	(3,000)	(3,000)
OTHER	(389,033)	(200,483)	(200,483)	(483,145)	(343,568)	(205,483)
53 OTHER FINANCING SOURCES	(4,353,200)	(6,130,800)	(6,130,800)	(2,580,597)	(6,130,800)	(5,945,500)
DOWNTOWN NORTH (DONO)	(915,757)	(1,055,800)	(1,055,800)	(86,514)	(1,055,800)	(912,500)
REVENUE FROM HTFD PKG AUTHY	(2,011,000)	(2,325,000)	(2,325,000)	(1,282,000)	(2,325,000)	(2,283,000)
SPECIAL POLICE SERVICES	(1,426,444)	(2,750,000)	(2,750,000)	(1,212,083)	(2,750,000)	(2,750,000)
Grand Total	(680,912,588)	(619,171,109)	(619,171,109)	(346,101,841)	(632,700,361)	(623,832,967)

General Property Taxes - FY2025 Projection

REVENUE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
Current Year Tax Levy	(291,648,488)	(292,019,388)	(292,019,388)	(165,175,007)	(292,019,388)	(291,129,713)
Interest and Liens	(5,014,250)	(4,100,000)	(4,100,000)	(3,222,795)	(4,100,000)	(4,100,000)
Prior Year Levies	(8,218,964)	(4,300,000)	(4,300,000)	(5,503,678)	(4,300,000)	(4,000,000)
Tax Lien Sales	(193,550)	-	-	(196,495)	(196,495)	-
Other	(265,229)	(204,128)	(204,128)	(77,819)	(271,057)	(204,128)
Total General Fund Property Taxes	(305,340,480)	(300,623,516)	(300,623,516)	(174,175,795)	(300,886,940)	(299,433,841)

General Property Taxes - FY2025 Projection

DESCRIPTION	FY2023 ADOPTED BUDGET ¹	FY2024 ADOPTED BUDGET	FY2025 RECOMMENDED BUDGET
Gross Tax Levy	333,373,428	339,013,034	332,062,631
Deletions:			
Tax Abatements	6,103,781	6,012,010	5,450,000
Deletions based on Assessor's Grand List Appeals	1,000,000	3,000,000	1,250,000
Assessment Court Appeals	7,268,733	7,268,000	6,525,000
Motor Vehicle Mill Rate Cap Adjustment	22,116,837	19,792,294	18,434,945
Elderly Tax Adjustments	750,000	937,000	937,000
 Total Deletions	37,239,351	37,009,304	32,596,945
Additions:			
Pro-Rated Additions	150,000	150,000	150,000
Supplemental Motor Vehicle	2,100,000	2,700,000	2,511,000
Estimated Income and Expense Penalties	0	0	1,830,000
 Total Additions	2,250,000	2,850,000	4,491,000
Net Tax Adjustments	(34,989,351)	(34,159,304)	(28,105,945)
Adjusted Tax Levy	298,384,077	304,853,730	303,956,686
Tax Collection Rate - net of tax lien sale effect	95.78%	95.79%	95.78%
Current Year Taxes	285,792,269	292,019,388	291,129,713
Other Tax revenue	8,955,000	8,604,128	8,304,128
Total Tax Revenues	294,747,269	300,623,516	299,433,841
Non-Tax Revenues	304,827,462	318,547,593	324,399,126
TOTAL BUDGET	599,574,731	619,171,109	623,832,967
Net Grand List	4,797,182,053	4,916,795,274	4,815,991,741
Mill Rate	68.95	68.95	68.95
Value of 1 Mill (adjusted for estimated collection rate)	4,594,741	4,709,798	4,612,757

Municipal Aid - FY2025 Projection

REVENUE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
PILOT: Colleges and Hospitals	(51,774,943)	(56,998,091)	(56,998,091)	(60,417,977)	(60,417,976)	(60,397,602)
Mashantucket Pequot and Mohegan Fund Grant	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	(6,136,523)
Town Aid Road Grant	(1,166,310)	(1,166,310)	(1,166,310)	(581,045)	(1,166,310)	(1,162,089)
Grants for Municipal Projects	(1,419,161)	(1,419,161)	(1,419,161)	-	(1,419,161)	(1,419,161)
Municipal Revenue Sharing	(16,142,362)	(15,792,632)	(15,792,632)	(20,331,835)	(20,331,835)	(15,792,632)
Municipal Transition Grant	(18,768,858)	(22,167,600)	(22,167,600)	(22,167,601)	(22,167,600)	(22,770,460)
Education Cost Sharing	(186,492,946)	(187,974,890)	(187,974,890)	(46,993,723)	(187,974,890)	(187,974,890)
Municipal Stabilization Grant	(3,370,519)	-	-	-	-	-
Total Municipal Aid	(285,271,622)	(291,655,207)	(291,655,207)	(152,537,687)	(299,614,295)	(295,653,357)

FY2025 Recommended Budget Amounts by Major Expenditure Category

EXPENDITURE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
PAYROLL	117,848,342	133,899,419	133,962,292	59,479,867	133,649,523	138,181,615
FT	93,362,842	110,437,922	110,437,922	45,230,529	103,038,351	116,006,791
HOL	2,323,025	2,512,845	2,512,845	979,640	2,472,993	2,556,169
OT	19,794,157	17,939,894	17,939,894	11,748,386	24,702,837	16,709,409
PT	2,368,317	3,008,758	3,071,631	1,521,312	3,435,342	2,909,246
BENEFITS	67,642,557	101,207,991	100,707,991	46,847,540	98,324,591	100,339,277
HEALTH	4,688,057	36,040,964	35,540,964	14,055,356	33,290,964	35,271,697
MITIGATION	0	(1,190,000)	(1,190,000)	0	0	(2,240,000)
PENSION	52,183,583	51,065,923	51,065,923	24,719,969	50,550,220	52,007,917
3PEN	17,950	50,000	50,000	9,040	50,000	10,000
3PEN-CMERS	2,686,640	2,858,987	2,858,987	1,136,998	2,643,284	2,847,435
3PEN-MERF	47,908,706	45,717,027	45,717,027	22,824,969	45,717,027	47,166,000
3PEN-OTHER	408,330	539,909	539,909	240,387	539,909	514,482
3PEN-PAYOUT	1,161,957	1,900,000	1,900,000	508,575	1,600,000	1,470,000
INSURANCE	4,844,025	5,356,373	5,356,373	3,882,313	5,356,373	5,995,873
FRINGE REIMBURSEMENTS	(3,294,195)	(2,947,953)	(2,947,953)	(879,870)	(2,947,953)	(2,947,953)
LIFE INSURANCE	222,343	231,987	231,987	117,870	231,987	234,883
OTHER BENEFITS	4,727,707	4,579,297	4,579,297	2,564,400	5,095,000	5,165,000
SOC SEC	4,483,572	4,309,297	4,309,297	2,489,719	4,825,000	4,895,000
TUITION REIMBURSEMENT	20,000	20,000	20,000	10,991	20,000	20,000
UNEMPLOY COMP	224,135	250,000	250,000	63,690	250,000	250,000
WAGE	0	3,296,400	3,296,400	0	1,973,000	1,788,110
WORKERS COMP	4,271,038	4,775,000	4,775,000	2,387,500	4,775,000	5,063,750
DEBT	112,577,568	17,397,994	17,897,994	3,756,057	17,897,994	16,380,438
DEBT	112,577,568	17,397,994	17,897,994	3,756,057	17,897,994	16,380,438
ARPA	24,854,620	0	500,000	500,000	500,000	0
CLEAN WATER	115,583	115,584	115,584	57,792	115,584	115,585
DONO	4,647,263	4,647,282	4,647,282	3,198,266	4,647,282	4,644,725
GILOT	220,128	220,128	220,128	0	220,128	220,128
GO BONDS - CURRENT	54,098,049	0	0	0	0	0
PAY GO CAPEX	28,641,925	12,415,000	12,415,000	0	12,415,000	11,400,000
LIBRARY	8,663,336	9,201,354	9,201,354	4,600,797	9,201,354	9,512,786
MHIS	5,292,973	5,075,732	5,075,732	2,537,868	5,075,732	5,555,019
UTILITY	29,880,834	30,331,815	30,322,815	13,021,374	30,383,153	30,977,006
OTHER	34,640,109	38,043,530	47,889,657	25,161,680	49,926,955	38,873,552
EDUCATION	284,013,274	284,013,274	284,013,274	95,012,915	284,013,274	284,013,274
Grand Total	660,558,992	619,171,109	629,071,109	250,418,098	628,472,577	623,832,967

FY2025 Recommended Budget Amounts by Department

EXPENDITURE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
00111 MAYOR'S OFFICE	701,019	823,510	823,510	347,989	810,908	853,202
00112 COURT OF COMMON COUNCIL	669,182	978,077	978,077	311,333	966,761	978,077
00113 TREASURER	369,367	532,905	532,905	161,328	507,544	549,250
00114 REGISTRARS OF VOTERS	684,474	549,635	793,940	456,573	858,080	552,072
00116 CORPORATION COUNSEL	1,255,453	1,529,493	1,529,493	739,119	1,612,829	1,709,616
00117 TOWN & CITY CLERK	805,181	985,440	985,440	438,186	935,534	1,076,067
00118 INTERNAL AUDIT	521,697	534,412	534,412	241,489	544,998	554,861
00119 CHIEF OPERATING OFFICER	1,551,080	1,526,876	1,526,876	575,909	1,398,884	1,547,904
00122 METRO HARTFORD INNOVATION SERV	5,292,973	5,075,732	5,075,732	2,537,868	5,075,732	5,555,019
00123 FINANCE	3,207,768	4,154,432	4,154,432	1,697,894	3,855,810	4,400,078
00125 HUMAN RESOURCES	1,629,033	1,971,324	1,971,324	711,247	1,893,988	2,135,985
00128 OFFICE OF MANAGEMENT & BUDGET	917,759	1,515,173	1,515,173	629,579	1,444,181	1,605,967
00132 CHILDREN FAMILY RECREATION	3,553,301	5,099,654	5,099,654	2,265,724	5,009,061	3,399,501
00142 SPORTS AND RECREATION	0	0	0	0	0	2,203,649
00211 FIRE	38,502,627	41,693,957	41,693,957	18,630,446	42,061,762	41,415,004
00212 POLICE	49,030,977	53,136,477	53,136,477	23,855,075	53,060,723	54,927,897
00213 EMERGENCY SERVICES & TELECOMMU	4,464,278	5,231,157	5,231,157	2,729,248	5,854,585	5,300,745
00311 PUBLIC WORKS	18,034,961	21,503,825	21,503,825	9,448,987	21,479,051	22,373,066
00420 DEVELOPMENT SERVICES	6,138,695	6,825,654	6,825,654	2,091,605	6,652,203	7,262,383
00520 HEALTH AND HUMAN SERVICES	5,048,892	5,758,563	5,758,563	1,523,621	5,384,259	6,221,324
00711 EDUCATION	284,013,274	284,013,274	284,013,274	95,012,915	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	8,663,336	9,201,354	9,201,354	4,600,797	9,201,354	9,512,786
00820 BENEFITS & INSURANCES	67,642,557	101,207,991	100,707,991	46,847,540	98,324,591	100,339,277
00821 DEBT SERVICE	112,577,568	17,397,994	17,897,994	3,756,057	17,897,994	16,380,438
00822 NON OP DEPT EXPENDITURES	45,283,541	47,924,200	57,579,895	30,807,569	59,628,471	48,965,525
Grand Total	660,558,992	619,171,109	629,071,109	250,418,098	628,472,577	623,832,967

FY2025 Recommended Budget Amounts by Non-Operating

EXPENDITURE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
00822 NON OP DEPT EXPENDITURES	45,283,541	47,924,200	57,579,895	30,807,569	59,628,471	48,965,525
822002 PAYMENT FOR COMMUNITY IMPACT	708,807	419,371	419,371	144,755	419,371	419,371
535028 HONORARIUM	2,000	5,000	5,000	0	5,000	5,000
589232 PUBLIC TV AND MEDIA	84,370	84,371	84,371	42,185	84,371	84,371
589271 CIVIC ENGAGEMENT	13,460	25,000	25,000	2,570	25,000	25,000
589272 HARTFORD NEXT	105,000	105,000	105,000	0	105,000	105,000
589273 UNIVERSAL REPRESENTATION NHLS	95,000	100,000	100,000	100,000	100,000	100,000
589274 HARTFORD DECIDES	0	100,000	100,000	0	100,000	100,000
599300 OPERATING TRANSFER OUT	408,977	0	0	0	0	0
822003 VEHICLES AND EQUIPMENT & TECH	4,266,334	5,180,057	5,180,057	3,057,610	5,180,055	5,010,798
573038 BODY CAMERAS - CEW'S	402,316	909,594	909,594	909,592	909,592	575,579
573040 IN-CAR CAMERAS	39,900	59,850	59,850	59,850	59,850	274,606
573044 CAMERA MAINTENANCE	258,199	225,000	225,000	41,616	225,000	175,000
577320 VEHICLES	551,677	0	0	0	0	0
577321 NEW LEASES AND PURCHASES	6,390	3,985,613	1,171,992	0	1,050,796	3,985,613
599300 OPERATING TRANSFER OUT	3,007,852	0	2,813,621	2,046,552	2,934,817	0
822004 PAYMENT TO GOVT AGENCY	192,963	202,386	202,386	59,530	202,959	203,259
589228 GRT HTFD TRANSIT DISTRICT	20,579	21,790	21,790	21,790	21,790	21,790
589229 PROBATE COURT	53,506	58,000	58,000	28,560	58,000	58,000
589230 PAYMENT TO GOVTL AGENCIES	0	4,000	4,000	0	4,000	4,000
589246 NATL LEAGUE OF CITIES	9,697	9,415	9,415	0	9,988	10,288
589248 US CONFERENCE OF MAYORS	9,181	9,181	9,181	9,181	9,181	9,181
589250 BUSINESS IMPROVEMENT DISTRICT	100,000	100,000	100,000	0	100,000	100,000
822005 LEASE PAYMENTS	1,697,099	1,960,083	1,960,083	908,003	1,924,072	1,949,780
544003 RENTAL 250 & 260 CONSTITUTION	1,343,040	1,533,103	1,533,103	779,711	1,553,103	1,551,680
544004 RENTAL OF OFFICES	165,068	225,500	225,500	75,599	185,109	219,100
544024 COPIER MACHINE	155,315	168,000	168,000	47,832	181,000	179,000
590054 PARKING GARAGE EXPENSES	33,677	33,480	33,480	4,860	4,860	0
822006 PAY OUTSIDE AGENCIES & OTHERS	1,996,284	4,883,144	4,647,092	802,838	4,749,518	5,051,557
534028 STAFF TRAINING SERVICES	46,657	90,000	90,000	19,281	90,000	120,000
543000 REPAIRS AND MAINTENANCE	436,749	475,000	496,000	251,837	676,000	535,000
544202 ELECTIONS EXPENSES	0	465,395	221,090	0	165,225	363,817
554000 ADVERTISING	14,594	50,000	50,000	2,600	50,000	50,000
555098 DOCUMENT CONVERSION	20,000	65,000	65,000	0	65,000	85,000
588999 CONTINGENCY FUND	981,155	3,042,749	3,022,002	166,708	3,022,002	3,202,740
589254 SINGLE AUDIT FIN SVCS	127,935	185,000	205,000	206,500	205,000	185,000
589256 TENS	369,193	410,000	398,000	155,912	376,291	410,000
599060 GOLF ENTERPRISE	0	100,000	100,000	0	100,000	100,000
822007 CLIENT SERVER TECHNOLOGY	121,890	170,000	170,747	53,348	150,000	414,083
534098 OTHER TECH & PROF SERVICE	121,890	170,000	170,747	53,348	150,000	414,083

EXPENDITURE CATEGORY	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2024 ACTUAL (DECEMBER)	FY2024 PROJECTED (FEBRUARY)	FY2025 RECOMMENDED BUDGET
822008 FUEL UTILITY & TIP FEE PMT	29,880,834	30,331,815	30,322,815	13,021,374	30,383,153	30,977,006
534031 OPERATIONS & MANAGEMENT	121,784	66,200	66,200	0	65,738	68,400
534070 CONTRACT CONSULTANT SERV	161,989	200,000	200,000	54,863	200,000	212,000
534098 OTHER TECH & PROF SERVICE	598,081	761,000	761,000	131,209	761,000	696,000
562000 ELECTRICITY	3,778,830	3,545,000	3,545,000	1,389,278	4,118,000	4,760,430
562024 PIPED HEAT & A/C	840,214	913,000	913,000	253,582	845,000	942,900
562028 FUEL OIL HEATING	2,348	5,000	5,000	138	3,000	2,500
562600 PIPED GAS	921,555	922,000	922,000	192,793	867,000	1,034,200
562625 GASOLINE	1,299,637	1,335,200	1,335,200	591,288	1,335,200	1,255,450
562627 DIESEL FUEL	691,190	761,500	761,500	244,751	721,000	693,000
562923 WATER	1,790,908	2,232,000	2,232,000	1,013,835	2,047,000	1,898,500
566263 FUEL CELL LEASE	273,000	273,000	273,000	136,500	273,000	273,000
589226 METROPOLITAN DISTRICT	14,516,700	13,851,215	13,851,215	6,889,560	13,851,215	13,778,536
590050 OTHER DISPOSAL FEES	1,682,184	1,897,300	1,897,300	772,246	1,996,000	1,901,590
590053 TIPPING FEES (CRRA)	3,202,414	3,569,400	3,560,400	1,351,332	3,300,000	3,460,500
822009 LEGAL EXPENSES AND SETTLEMNTS	6,149,343	4,497,000	14,397,000	12,589,767	16,339,000	4,659,000
534010 LEGAL SERVICES	2,913,420	2,139,000	2,139,000	1,354,871	2,622,000	2,239,000
589371 SETTLEMENTS	2,645,600	1,313,000	11,213,000	11,122,990	11,873,000	1,500,000
589372 TAX APPEAL	8,500	100,000	100,000	0	100,000	0
589373 PY TAX REFUNDS	519,584	850,000	850,000	87,663	1,680,000	850,000
590040 FEES-CRT RECORD LICEN INS	62,240	95,000	95,000	24,243	64,000	70,000
822013 ADVOCACY	269,986	280,344	280,344	170,344	280,344	280,671
589227 CAP REG COUN OF GOVERN	87,487	85,595	85,595	85,595	85,595	85,922
589245 CCM	84,749	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	97,750	110,000	110,000	0	110,000	110,000
Grand Total	45,283,541	47,924,200	57,579,895	30,807,569	59,628,471	48,965,525

Hartford Mayor Recommended FY25 Budget
to be Provided Separately or Downloaded through:
<https://www.hartfordct.gov/Government/Departments/OMBG>

City of Hartford

FY2025-FY2029 Five-Year Outlook to the Municipal Accountability Review Board



Meeting date: April 25, 2024

City of Hartford
FY2025-FY2029 Five-Year Outlook
to the Municipal Accountability Review Board

General Fund Expenditure and Revenue Forecast Assumptions	1
FY2025 General Fund Summary	5
Revenue Summary - Major Category	6
Expenditure Summary - Major Category	8
Expenditure Summary - Departments	9
Expenditure Summary - Department 822	10
Deficit Mitigation	12

GENERAL FUND EXPENDITURE AND REVENUE FORECAST ASSUMPTIONS FISCAL YEARS 2025 THROUGH 2029

The Five-Year Financial Forecast (Forecast) for the City of Hartford (City) spans fiscal years (FY) 2025 to 2029. The purpose of the Forecast is to help make informed budgetary and operational decisions by anticipating the future of the City's General Fund revenues and expenditures, and highlighting anticipated fiscal risks and opportunities. The Forecast surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision-making regarding operational and capital improvement resources. As such, this Forecast should be used as a management and planning tool and be amended annually. It is also important to note that the Court of Common Council is mandated by Charter to adopt a balanced budget. Therefore, any out-year projections indicating a budget deficit will require adjustments prior to budget adoption.

Assumptions for Revenue Forecast:

General Property Taxes are a major source of revenue for the City. The tax revenue projection for the FY2025-FY2029 budget contains the following assumptions:

- Mill rate of 68.95 for all property types, except for Motor Vehicles, which are at a rate of 32.46 mills effective in FY2023 and forecasted through FY2029, consistent with current State law
- Decrease of 2.05% in the 2023 Grand List for FY2025 and 1.5% annual growth for FY2026-FY2029.
- Tax collection rate of 95.78% based on the average of three previous fiscal years (96.18% in FY2021, 96.09% in FY2022, and 95.07% in FY2023) from the City's ACFR - Annual Comprehensive Financial Report)
- Roughly 9.35% decrease in tax abatements, adjusted to reflect any expiring abatements

Licenses and Permits revenues in the FY2025 Recommended Budget reflect a 5.4% increase above FY2024 Adopted Budget amounts, with a steady stream of income from housing, licenses, inspections, land use, and other fees through FY2029. Although various property developments are in progress, it is assumed that the amount of revenue from these developments will remain steady during the FY2025-FY2029 period.

Fines, Forfeits and Penalties, primarily comprised of False Alarm Fine revenue, are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Revenue from the Use of Money and Property primarily consists of rental/lease and short-term investment income. The FY2025 Recommended Budget for this category includes a 16.5% increase in revenues, compared to the FY2024 Adopted Budget, due to higher interest income. Based partly upon economic data obtained from the Congressional Budget Office, it is projected that category revenues will decline by roughly 6.9% in FY2026 and remain flat in FY2027 before increasing 2.5% in FY2028; FY2029 revenues are projected to match FY2028 revenues. New revenue anticipated from a development agreement with the owner of a hotel and apartment property has also been included in the forecast.

Intergovernmental Revenue is a major source of revenue to the City. The City relies heavily on State assistance since a significant portion of tax-exempt properties are within the Capital City's boundaries. The State payment in lieu of taxes (PILOT) revenue continues to be funded at amounts below the State statutory level. Level funding of the municipal aid from the State of Connecticut is a major assumption and element of the City's Recovery Plan and long-term forecast.

Based upon the FY2025 Governor's Proposed Budget, the City's revenue forecast assumes an increase of 1.4% in municipal aid revenues from the State of Connecticut in the City's FY2025 Recommended Budget, compared to the FY2024 Adopted Budget. This increase is predominantly due to an increase in the State PILOT funds, as well as higher Motor Vehicle Reimbursement funding. The adopted State budget for FY2024 provided \$3.4 million more revenue in PILOT funds than had originally been anticipated when the City adopted its FY2024 budget. The additional revenue was incorporated into the baseline for FY2025-FY2029. Revenues from both the State PILOT funding and the motor vehicle reimbursement are assumed to remain flat in FY2026 through FY2029.

Charges for Services include revenue from conveyance tax, filing of legal documents and all other charges for general government services. FY2025 reflects a 7.6% decrease from the FY2024 Adopted Budget, as declines in conveyance tax and record transcription of records revenues are projected. Category revenue is projected to increase 8.6% in FY2026 due to an agreement with a local organization but is projected to remain flat in FY2027 through FY2029

Reimbursements include miscellaneous reimbursement amounts and prior-year expenditure refunds. Reimbursements are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Other Revenues include the sale of development properties and other miscellaneous revenues. To reduce the City's reliance on one-time revenue sources, the revenue forecast for the FY2025-FY2029 period anticipates no sale of City properties. In principle, the City does not sell assets that generate annual revenue to the City.

Other Financing Sources include transfers from other funds. The FY2025 Recommended Budget for this revenue category is 3.0% lower than in the FY2024 Adopted Budget, but category revenue is projected to remain constant for the remainder of the FY2025-FY2029 period. This decline is due to a projected 13.6% decrease in Downtown North revenues associated with the baseball stadium, and projected 1.8% lower revenues from The Hartford Parking Facilities Enterprise Fund, which passes the net revenue generated by the Hartford Parking Authority to the General Fund, in FY2025 compared to the FY2024 Adopted Budget. Revenues for both of these accounts are projected to remain flat in FY2026 through FY2029.

Assumptions for Expenditure Forecast:

Payroll/Personnel Services

Payroll is a broad expenditure line item that includes salary expenses for full-time, part-time, and seasonal workers, as well as other associated costs including, but not limited to, overtime, holiday pay, and shift differential. For the FY2025 to FY2029 period, Payroll/Personnel Services in operating departments is projected to increase annually by 3.3% on average. The FY2025 Recommended Budget includes a headcount of 1,493. The expenditure forecast assumes a level headcount. Historical attrition and vacancy rates have been factored into the forecast of payroll expenditures.

Benefits and Insurances

In the FY2025 Recommended Budget, Benefits & Insurances, which includes health insurance, pension, property and liability insurances, workers' compensation and other benefits, are projected to decrease by 0.9%, or \$868,714 due to lower health benefit costs, wage reserve and cashouts offset by higher expenses in pensions, insurance premiums, social security and workers compensation costs.

Health

The City has a self-insured health model, and the Health Benefits budget reflects the net medical, pharmacy and dental costs after employee contributions for approximately 2,470 active members and 1,519 retirees. Health costs, including medical, prescription and dental, reflect the claim trend experience adjusted for industry standard annual medical inflation of approximately 7% for FY2025, pharmacy inflation of approximately 10% and a 2% Claims Margin. Full-time City employees, in accordance with bargaining agreements, have moved from a Preferred Provider Organization Plan (PPO) to a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) and a partially employer-funded deductible.

Health Benefit costs reflect a decrease of approximately \$769,267 compared to the FY2024 Adopted Budget, which is due to lower healthcare claims budgeted. Annual escalation is forecasted at 7% in FY2026 and 5% from FY2027 through FY2029.

Pension

In total, the City's pension budget increased by \$941.994 from the FY2024 Adopted to the FY2025 Recommended Budget. Expenses for the City's Municipal Employees Retirement Plan (MERF) increased by \$1,448,973 and are budgeted based on actuarial valuation data prepared by Hooker and Holcombe. The City's calculated employer contribution for FY2025 is comprised of \$47.17 million for the City's Police, Fire and Municipal employees. The Library and the Board of Education fund their respective employer contributions. The FY2025 Recommended Budget fully funds the total actuarial determined employer contribution data (ADEC), consistent with historical practice and in line with the contract assistance agreement executed with the State of Connecticut.

The City's FY2025 MERF contribution of \$47.17 million, budgeted within Benefits and Insurances, is an increase of \$1,448,973 from the FY2024 Adopted Budget. The contribution data has been updated to reflect the City's estimated payrolls. The pension data in the FY2025 Recommended Budget is based on a 6.75% rate of return. The FY2026-FY2029 Forecast fully funds the municipal portion of the ADEC, which is estimated at \$48.35 million for FY2026 and goes to \$51.08 million in FY2029. Full funding of the pension ADEC is a requirement of the City's contract assistance agreement with the State.

The City's Connecticut Municipal Employees Retirement System (CMERS) plan for the Local 1716 bargaining unit is funded at \$2.77 million with 3% escalation in the out-years.

In FY2025 and beyond, total Benefits and Insurances expenses stabilize at approximately 2.6% annual growth for the remaining years.

Debt Service and Other Capital

Under the contract assistance agreement between the City and the State of Connecticut, principal and interest payments for existing acquired and restructured general obligation (GO) bonds will be paid by the State of Connecticut. The FY2025-FY2029 forecast does not include the debt service for the City's general obligation bonded debt. The City will continue to service the Hartford Stadium Authority Revenue Bonds and therefore this debt service is appropriately budgeted within the debt service forecast at \$4.6 million

annually. The debt service line item also includes the GILOT (Grant in Lieu of Taxes) debt service related to a past CBRA (Connecticut Brownfields Redevelopment Authority) project with the University of Hartford. The Debt Service and Other Capital line item does not include any funding for new debt issuance. The City will manage its Capital Improvement Program to meet basic City infrastructure on a PAYGO (pay-as-you-go) basis for fiscal years 2025-2029.

Education

The City's education contribution to the Hartford Public Schools is projected to be flat in the out-year forecast. The Hartford Public School System continues to receive additional funding directly from Grants and other Special Funds.

Hartford Public Library

The out-year forecast for the Hartford Public Library assumes expanded Library hours and adjusts for increases in salaries, fringe and healthcare costs.

Utilities

The City uses data from multiple sources in projecting future utilities expenses. Expenses incurred in the current and prior fiscal years are analyzed, and are provided to an energy consultant for its reference in developing expense projections for specific accounts including electricity and piped gas. Energy pricing data from the U.S. Energy Information Administration (EIA) Web site, and specifically the organization's Short-Term Energy Outlook report and data that was released on January 10, 2024, are reviewed and used to estimate escalation in utility costs. Estimated changes in consumption and existing contracts are among the additional information considered when projecting expenses.

- **Electricity:** For FY2025, the Recommended Budget reflects a 34% increase from the FY2024 Adopted Budget and a 16% increase above currently projected FY2024 expenses. The City's 4-year energy supply contract will expire in December 2024 and the City's energy consultant projects a 30% increase in the energy rate price after this occurs. The FY2025 Recommended Budget amount was obtained by applying an increase of roughly 1% to 50% of the FY2024 projected expenses (for the first six months of FY2025) and then applying an increase of approximately 31% to 50% of the FY2024 projected expenses (for the last six months of FY2025). The U.S. EIA projects that electricity prices will increase 2.5% from FY2024 to FY2025; the annual escalation rate applied to the FY2026-FY2029 period was 3.0%.
- **Piped Heat and A/C:** The FY2025 Recommended Budget for heated and chilled water supplied by Hartford Steam Company (HSC) is 3.3% higher than the FY2024 Adopted Budget and 11.6% higher than projected FY2024 expenses, which are benefitting from a relatively mild winter. U.S. EIA data project a 12.22% increase in natural gas prices from FY2023 to FY2025 and natural gas is the main fuel used by Hartford Steam. The FY2025 Recommended Budget amount was obtained by applying this percentage increase to FY2023 actual expenses for this account. Guidance provided by the City's energy consultant of 5.0% escalation in FY2025 was applied as an annual escalation rate to the FY2026 period, which was reduced to 4.0% for FY2027, 3.0% in FY2028, and then increased again to 5% in FY2029.
- **Piped Gas:** The FY2025 Recommended Budget is 12.2% higher than the FY2024 Adopted Budget and 19.3% higher than currently projected FY2024 expenses. Expenses for this account typically exhibit more variability from year-to-year than expenses for the Piped Heat & A/C account. The FY2025 Recommended Budget amount was obtained by applying the 12.2% percentage increase from FY2023 to FY2025 projected by the U.S. EIA for natural gas to FY2023 actual expenses for this account. The same escalation rates used for the Piped Heat and AC account were used for this account.
- **Gasoline:** For FY2025, the Recommended Budget for gasoline includes a 6.0% decrease from both the FY2024 Adopted Budget and currently projected FY2024 expenses. The U.S. EIA projects that gasoline prices will decrease 4.35% from FY2023 to FY2025. The FY2025 Recommended Budget amount was obtained by applying a 3.43% reduction to FY2023 actual expenses. Fuel consumption in FY2025 was assumed to remain flat, as compared to FY2024 consumption. An annual escalation rate of 3.0% was applied to the City's FY2026-FY2029 forecast. Natural gas for vehicles powered by this fuel also is purchased via this account.
- **Diesel Fuel:** The FY2025 Recommended Budget for diesel fuel is 9.0% lower than the FY2024 Adopted Budget and 3.9% lower than currently projected FY2024 expenses. As with gasoline, the City currently is purchasing diesel fuel via a State agreement with suppliers that is not a fixed price agreement. The U.S. EIA projects that diesel fuel prices will increase 0.26% from FY2023 to FY2025, so the FY2025 Recommended Budget amount was obtained by applying this percentage increase to FY2023 actual expenses. Because diesel fuel prices tend to be more volatile than gasoline prices, the same average annual escalation rate of 3.0% that was applied to gasoline was also applied to diesel fuel in the City's forecast, despite the escalation rate projected by the U.S. EIA data being lower.

- **Water:** This account funds potable water supply and fire hydrant maintenance by the MDC (Metropolitan District Commission). The FY2025 Recommended Budget is 14.9% lower than the FY2024 Adopted Budget and 7.3% lower than currently projected FY2024 expenses. The FY2025 amount reflects projected lower water consumption by the City compared to FY2024 due to spray park and swimming pool repairs. MDC's water usage charge for CY2024 remains unchanged from CY2023 but its fire hydrant maintenance fees increased from \$150 to \$155 per hydrant in CY2024, which is a 3.33% increase. The annual escalation rate for account expenses included in the forecast for FY2026 is 5.0%, 4.0% for FY2027, 3.0% for FY2028, and 5.0% for FY2029.
- **Metropolitan District:** This account funds payment of the tax on Hartford as a member municipality for sewer services. MDC allocations are developed on a calendar year basis and are based on the estimated property tax revenues for a 3-year period that are received by member municipalities. The FY2025 Recommended Budget is 0.5% lower than both the FY2024 Adopted Budget amount and currently projected FY2024 expenses. The FY2025 expense was projected from the MDC's CY2024 tax levy and the method it followed in previous years for allocating future levy increases among calendar year quarters. The CY2024 tax levy identifies amounts for the first two FY2025 quarterly invoices; the last two FY2025 quarterly invoices were estimated based on the aforementioned method. Over the four fiscal years preceding FY2025, the average annual escalation rate for account expenses was 2.1%, but it was much higher in the fiscal years preceding this period. A 5.0% annual escalation rate was used for this account for FY2026, 4.0% in FY2027, 3.0% in FY2028, and 5.0% in FY2029.

Five-Year Outlook

As detailed in the previous pages, the City builds its five-year outlook on conservative revenue and expenditures assumptions. In addition to modest growth in the tax base, the projections assume no increases in State Aid to the City, a reduction in the rates of return on investments, and relatively high escalation rates for certain cost centers such as employee benefits and utilities. In practice, the City identifies mitigating measures and manages its budget in order to generate budgetary surpluses on an annual basis. As a result, the City has increased its General Fund balance each of the last five fiscal years. Similarly, budget management practices and mitigation measures are expected to eliminate deficits in the out-years of the current five-year outlook.

FIVE-YEAR OUTLOOK¹	FY2025 RECOMM	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
Revenues ²	623,832,967	628,451,812	633,436,189	638,427,282	643,010,538
Expenditures	623,832,967	628,451,812	633,436,189	645,245,825	655,516,836
Surplus / (Deficit)	0	0	0	(6,818,544)	(12,506,299)
Efficiencies and Other Mitigation	0	0	0	6,818,544	12,506,299
Revised Surplus (Deficit)	0	0	0	0	0

¹ Summary tables are rounded.

² FY2024 Adopted Budget revenues exclude an estimated \$3.42 million in PILOT revenues from the State of Connecticut FY2024-FY2025 budget, which was adopted after the City budget was adopted. These revenues are assumed to recur and are included in the revenue totals for FY2025-FY2029.

FY2025 Recommended Budget and FY2026-FY2029 Forecast

City of Hartford - General Fund Revenue and Expenditure Summary

REVENUE CATEGORY	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
41 TAXES	(299,433,841)	(303,950,787)	(308,933,237)	(313,722,173)	(318,303,444)
42 LICENSES & PERMITS	(6,950,743)	(6,950,743)	(6,950,743)	(6,950,743)	(6,950,743)
43 FINES FORFEITS PENAL	(113,840)	(113,840)	(113,840)	(113,840)	(113,840)
44 INT & RENTAL INCOME	(8,714,259)	(8,114,259)	(8,114,259)	(8,314,459)	(8,314,459)
45 INTERGOVERNMENTAL	(298,760,849)	(299,162,748)	(299,164,675)	(299,166,631)	(299,168,617)
46 CHARGES FOR SERVICES	(3,491,416)	(3,791,416)	(3,791,416)	(3,791,416)	(3,791,416)
47 REIMBURSEMENTS	(89,653)	(89,653)	(89,653)	(89,653)	(89,653)
48 OTHER REVENUE	(332,866)	(332,866)	(332,866)	(332,866)	(332,866)
53 OTHER FINANCING SCRS	(5,945,500)	(5,945,500)	(5,945,500)	(5,945,500)	(5,945,500)
Grand Total	(623,832,967)	(628,451,812)	(633,436,189)	(638,427,282)	(643,010,538)

EXPENSE CATEGORY	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
PAYROLL	138,181,615	144,594,494	149,277,301	153,401,237	157,606,792
BENEFITS	100,339,277	98,680,445	99,945,522	104,913,280	106,646,510
DEBT	16,380,438	15,383,864	14,133,427	15,280,233	15,284,767
LIBRARY	9,512,786	9,682,239	9,857,018	10,037,375	10,223,579
MHIS	5,555,019	5,631,233	5,708,708	5,787,466	5,867,529
UTILITY	30,908,606	32,265,299	33,480,260	34,529,854	36,054,547
OTHER	38,941,952	38,200,964	37,020,679	37,283,107	39,819,837
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	623,832,967	628,451,812	633,436,189	645,245,825	655,516,836

Revenues and Expenditures, Net	-	-	-	6,818,544	12,506,298
Surplus (Deficit), Including Contract Assistance, Labor & Other Savings	-	-	-	(6,818,544)	(12,506,298)

Efficiencies and Other Mitigation	-	-	-	6,818,544	12,506,298
-----------------------------------	---	---	---	-----------	------------

Revised Gap	-	-	-	-	-
-------------	---	---	---	---	---

FY2025 Recommended Budget and FY2026-FY2029 Forecast by Revenue Category

REVENUE CATEGORY	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
41 TAXES	(299,433,841)	(303,950,787)	(308,933,237)	(313,722,173)	(318,303,444)
CURRENT YEAR TAX LEVY	(291,129,713)	(295,646,659)	(300,629,109)	(305,418,045)	(309,999,316)
INTEREST AND LIENS	(4,100,000)	(4,100,000)	(4,100,000)	(4,100,000)	(4,100,000)
PRIOR YEAR LEVIES	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
OTHER	(204,128)	(204,128)	(204,128)	(204,128)	(204,128)
42 LICENSES AND PERMITS	(6,950,743)	(6,950,743)	(6,950,743)	(6,950,743)	(6,950,743)
BUILDING PERMITS	(3,800,580)	(3,800,580)	(3,800,580)	(3,800,580)	(3,800,580)
ELECTRICAL PERMITS	(1,051,600)	(1,051,600)	(1,051,600)	(1,051,600)	(1,051,600)
FOOD & MILK DEALER LICENSES	(192,300)	(192,300)	(192,300)	(192,300)	(192,300)
MECHANICAL PERMITS	(841,280)	(841,280)	(841,280)	(841,280)	(841,280)
PLUMBING PERMITS	(420,640)	(420,640)	(420,640)	(420,640)	(420,640)
OTHER	(644,343)	(644,343)	(644,343)	(644,343)	(644,343)
43 FINES FORFEITS AND PENALTIES	(113,840)	(113,840)	(113,840)	(113,840)	(113,840)
FALSE ALARM CITATIONS-POL&FIRE	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
LAPSED LICENSE/LATE FEE	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)
OTHER	(6,740)	(6,740)	(6,740)	(6,740)	(6,740)
44 INTEREST AND RENTAL INCOME	(8,714,259)	(8,114,259)	(8,114,259)	(8,314,459)	(8,314,459)
BILLINGS FORGE	(20,428)	(20,428)	(20,428)	(20,428)	(20,428)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
INTEREST	(8,000,000)	(7,400,000)	(7,400,000)	(7,600,200)	(7,600,200)
RENT OF PROP-ALL OTHER	(87,720)	(87,720)	(87,720)	(87,720)	(87,720)
RENTAL OF PARK PROPERTY	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
RENTAL OF PROP-FLOOD COMM	(99,360)	(99,360)	(99,360)	(99,360)	(99,360)
RENTS FROM TENANTS	(161,400)	(161,400)	(161,400)	(161,400)	(161,400)
SHEPHERD PARK	(124,207)	(124,207)	(124,207)	(124,207)	(124,207)
THE RICHARDSON BUILDING	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)

REVENUE CATEGORY	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
45 INTERGOVERNMENTAL	(298,760,849)	(299,162,748)	(299,164,675)	(299,166,631)	(299,168,617)
MUNICIPAL AID	(295,653,357)	(295,653,357)	(295,653,357)	(295,653,357)	(295,653,357)
CAR TAX SUPPL MRSF REV SHARING	(22,770,460)	(22,770,460)	(22,770,460)	(22,770,460)	(22,770,460)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,162,089)	(1,162,089)	(1,162,089)	(1,162,089)	(1,162,089)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)
MRSF SELECT PILOT	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)
PRIV TAX EXEMPT PROPERTY	(60,397,602)	(60,397,602)	(60,397,602)	(60,397,602)	(60,397,602)
OTHER STATE REVENUES	(87,045)	(87,045)	(87,045)	(87,045)	(87,045)
JUDICIAL BRANCH REV DISTRIB.	(66,947)	(66,947)	(66,947)	(66,947)	(66,947)
VETERANS EXEMPTIONS	(20,098)	(20,098)	(20,098)	(20,098)	(20,098)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(3,012,447)	(3,414,346)	(3,416,273)	(3,418,229)	(3,420,215)
DISABIL EXEMPT-SOC SEC	(7,262)	(7,262)	(7,262)	(7,262)	(7,262)
GR REC TAX-PARI MUTUEL	(165,714)	(165,714)	(165,714)	(165,714)	(165,714)
HEALTH&WELFARE-PRIV SCH	(54,629)	(54,629)	(54,629)	(54,629)	(54,629)
PHONE ACCESS LN TAX SH	(778,518)	(778,518)	(778,518)	(778,518)	(778,518)
PILOT CHURCH HOMES INC	(126,588)	(128,487)	(130,414)	(132,370)	(134,356)
PILOT FOR CT CTR FOR PERF	(418,761)	(418,761)	(418,761)	(418,761)	(418,761)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(215,000)	(615,000)	(615,000)	(615,000)	(615,000)
PILOT HARTFORD MARRIOTT	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT-PENNANT N CROSSING	(220,975)	(220,975)	(220,975)	(220,975)	(220,975)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
OTHER	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
STATE REIMBURSEMENTS	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
46 CHARGES FOR SERVICES	(3,491,416)	(3,791,416)	(3,791,416)	(3,791,416)	(3,791,416)
CONVEYANCE TAX	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(640,750)	(640,750)	(640,750)	(640,750)	(640,750)
OTHER	(950,666)	(1,250,666)	(1,250,666)	(1,250,666)	(1,250,666)
47 REIMBURSEMENTS	(89,653)	(89,653)	(89,653)	(89,653)	(89,653)
ADVERTISING LOST DOGS	(453)	(453)	(453)	(453)	(453)
DOG ACCT-SALARY OF WARDEN	(2,105)	(2,105)	(2,105)	(2,105)	(2,105)
SECTION 8 MONITORING	(83,890)	(83,890)	(83,890)	(83,890)	(83,890)
OTHER	(3,205)	(3,205)	(3,205)	(3,205)	(3,205)
48 OTHER REVENUES	(332,866)	(332,866)	(332,866)	(332,866)	(332,866)
MISCELLANEOUS REVENUE	(117,534)	(117,534)	(117,534)	(117,534)	(117,534)
SALE OF DOGS	(6,849)	(6,849)	(6,849)	(6,849)	(6,849)
SETTLEMENTS - OTHER	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
OTHER	(205,483)	(205,483)	(205,483)	(205,483)	(205,483)
53 OTHER FINANCING SOURCES	(5,945,500)	(5,945,500)	(5,945,500)	(5,945,500)	(5,945,500)
DOWNTOWN NORTH (DONO)	(912,500)	(912,500)	(912,500)	(912,500)	(912,500)
REVENUE FROM HTFD PKG AUTHY	(2,283,000)	(2,283,000)	(2,283,000)	(2,283,000)	(2,283,000)
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
Grand Total	(623,832,967)	(628,451,812)	(633,436,189)	(638,427,282)	(643,010,538)

FY2025 Recommended Budget and FY2026-FY2029 Forecast Amounts by Major Category

EXPENSE CATEGORY	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
PAYROLL	138,181,615	144,594,494	149,277,301	153,401,237	157,606,792
FT	116,006,791	121,705,586	125,936,423	129,599,750	133,195,334
HOL	2,556,169	2,636,563	2,710,826	2,786,979	2,864,953
OT	16,709,409	17,314,006	17,662,330	18,017,109	18,519,133
PT	2,909,246	2,938,338	2,967,722	2,997,399	3,027,373
BENEFITS	100,339,277	98,680,445	99,945,522	104,913,280	106,646,510
1HEALTH	35,271,697	37,725,036	39,603,212	41,575,056	43,645,241
2MITIG	(2,240,000)	(6,870,443)	(7,256,786)	(7,588,303)	(7,928,789)
3PEN	52,007,917	53,318,123	53,606,158	56,758,138	56,457,181
3PEN	10,000	10,300	10,609	10,927	11,255
3PEN-CMERS	2,847,435	2,931,241	3,017,544	3,106,420	3,197,946
3PEN-MERF	47,166,000	48,348,000	48,504,000	51,520,000	51,079,000
3PEN-OTHER	514,482	514,482	514,482	514,482	514,482
3PEN-PAYOUT	1,470,000	1,514,100	1,559,523	1,606,309	1,654,498
4INSUR	5,995,873	6,115,790	6,238,106	6,362,868	6,490,126
FRINGE REIMBURSEMENTS	(2,947,953)	(3,078,150)	(3,150,804)	(3,329,572)	(3,387,648)
LIFE INSURANCE	234,883	241,929	249,187	256,663	264,363
OTHER BENEFITS	5,165,000	5,319,950	5,479,549	5,643,935	5,813,253
SOC SEC	4,895,000	5,041,850	5,193,106	5,348,899	5,509,366
TUITION REIMBURSEMENT	20,000	20,600	21,218	21,855	22,510
UNEMPLOY COMP	250,000	257,500	265,225	273,182	281,377
WAGE	1,788,110	788,223	-	-	-
WORKERS COMP	5,063,750	5,119,988	5,176,899	5,234,495	5,292,782
DEBT	16,380,438	15,383,864	14,133,427	15,280,233	15,284,767
DEBT	16,380,438	15,383,864	14,133,427	15,280,233	15,284,767
CLEAN WATER	115,585	115,583	115,583	-	-
DONO	4,644,725	4,643,750	4,640,994	4,646,631	4,646,494
GILOT	220,128	224,531	229,021	233,602	238,274
PAY GO CAPEX	11,400,000	10,400,000	9,147,829	10,400,000	10,400,000
LIBRARY	9,512,786	9,682,239	9,857,018	10,037,375	10,223,579
MHIS	5,555,019	5,631,233	5,708,708	5,787,466	5,867,529
UTILITY	30,908,606	32,265,299	33,480,260	34,529,854	36,054,547
OTHER	38,941,952	38,200,964	37,020,679	37,283,107	39,819,837
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	623,832,967	628,451,812	633,436,189	645,245,825	655,516,836

FY2025 Recommended Budget and FY2026-FY2029 Forecast Amounts by Department

DEPARTMENT	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
00111 MAYOR'S OFFICE	853,202	865,685	878,355	891,212	904,261
00112 COURT OF COMMON COUNCIL	978,077	988,529	999,116	1,009,841	1,020,705
00113 TREASURER	549,250	564,252	578,204	590,601	603,306
00114 REGISTRARS OF VOTERS	552,072	559,860	567,561	575,382	583,327
00116 CORPORATION COUNSEL	1,709,616	1,748,668	1,774,826	1,801,380	1,828,334
00117 TOWN & CITY CLERK	1,076,067	1,102,039	1,126,216	1,148,668	1,171,620
00118 INTERNAL AUDIT	554,861	569,911	585,382	599,195	613,342
00119 CHIEF OPERATING OFFICER	1,547,904	1,571,831	1,677,645	1,788,033	1,814,973
00122 METRO HARTFORD INNOVATION SERV	5,555,019	5,631,233	5,708,708	5,787,466	5,867,529
00123 FINANCE	4,400,078	4,561,663	4,690,550	4,808,177	4,928,899
00125 HUMAN RESOURCES	2,135,985	2,163,067	2,191,675	2,219,840	2,248,421
00128 OFFICE OF MANAGEMENT & BUDGET	1,605,967	1,632,095	1,657,330	1,681,561	1,706,209
00132 CHILDREN FAMILY RECREATION	3,399,501	3,493,138	3,528,138	3,562,821	3,598,014
00142 SPORTS AND RECREATION	2,203,649	2,241,817	2,276,949	2,312,762	2,349,319
00211 FIRE	41,415,004	42,924,812	44,064,976	45,233,936	46,482,765
00212 POLICE	54,927,897	58,326,155	60,608,930	62,341,592	64,207,909
00213 EMERGENCY SERVICES & TELECOMMU	5,300,745	5,458,888	5,586,025	5,709,661	5,836,565
00311 PUBLIC WORKS	22,373,066	22,909,270	23,350,717	23,783,648	24,230,533
00420 DEVELOPMENT SERVICES	7,262,383	7,584,774	7,842,420	8,093,784	8,271,415
00520 HEALTH AND HUMAN SERVICES	6,221,324	6,360,232	6,473,464	6,581,164	6,691,625
00711 EDUCATION	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	9,512,786	9,682,239	9,857,018	10,037,375	10,223,579
00820 BENEFITS & INSURANCES	100,339,277	98,680,445	99,945,522	104,913,280	106,646,510
00821 DEBT SERVICE	16,380,438	15,383,864	14,133,427	15,280,233	15,284,767
00822 NON OP DEPT EXPENDITURES	48,965,525	49,434,068	49,319,759	50,480,939	54,389,634
Grand Total	623,832,967	628,451,812	633,436,189	645,245,825	655,516,836

FY2025 Recommended Budget and FY2026-FY2029 Forecast Amounts by Non-Operating Department

PROGRAM AND OBJECT (ACCOUNT)	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
822002 PAYMENT FOR COMMUNITY IMPACT	419,371	419,396	419,421	419,446	419,472
535028 HONORARIUM	5,000	5,025	5,050	5,075	5,101
589232 PUBLIC TV AND MEDIA	84,371	84,371	84,371	84,371	84,371
589271 CIVIC ENGAGEMENT	25,000	25,000	25,000	25,000	25,000
589272 HARTFORD NEXT	105,000	105,000	105,000	105,000	105,000
589273 UNIVERSAL REPRESENTATION NHLS	100,000	100,000	100,000	100,000	100,000
589274 HARTFORD DECIDES	100,000	100,000	100,000	100,000	100,000
822003 VEHICLES AND EQUIPMENT & TECH	5,010,798	4,014,308	2,544,178	2,518,311	4,510,865
573038 BODY CAMERAS - CEW'S	575,579	575,579	575,579	575,579	575,579
573040 IN-CAR CAMERAS	274,606	274,606	274,606	274,606	274,606
573044 CAMERA MAINTENANCE	175,000	175,000	175,000	175,000	175,000
577321 NEW LEASES AND PURCHASES	3,985,613	2,989,123	1,518,993	1,493,126	3,485,680
822004 PAYMENT TO GOVT AGENCY	203,259	203,259	203,259	203,259	203,259
589228 GRT HTFD TRANSIT DISTRICT	21,790	21,790	21,790	21,790	21,790
589229 PROBATE COURT	58,000	58,000	58,000	58,000	58,000
589230 PAYMENT TO GOVTL AGENCIES	4,000	4,000	4,000	4,000	4,000
589246 NATL LEAGUE OF CITIES	10,288	10,288	10,288	10,288	10,288
589248 US CONFERENCE OF MAYORS	9,181	9,181	9,181	9,181	9,181
589250 BUSINESS IMPROVEMENT DISTRICT	100,000	100,000	100,000	100,000	100,000
822005 LEASE PAYMENTS	1,949,780	2,009,366	2,070,945	2,134,584	2,200,356
544003 RENTAL 250 & 260 CONSTITUTION	1,551,680	1,605,989	1,662,198	1,720,375	1,780,588
544004 RENTAL OF OFFICES	219,100	223,482	227,952	232,511	237,161
544024 COPIER MACHINE	179,000	179,895	180,794	181,698	182,607
822006 PAY OUTSIDE AGENCIES & OTHERS	5,051,557	5,324,083	5,597,010	5,870,345	6,144,095
534028 STAFF TRAINING SERVICES	120,000	120,000	120,000	120,000	120,000
543000 REPAIRS AND MAINTENANCE	535,000	537,675	540,363	543,065	545,781
544202 ELECTIONS EXPENSES	363,817	371,093	378,515	386,086	393,807
554000 ADVERTISING	50,000	50,250	50,501	50,754	51,008
555098 DOCUMENT CONVERSION	85,000	85,425	85,852	86,281	86,713
588999 CONTINGENCY FUND	3,202,740	3,452,740	3,702,740	3,952,740	4,202,740
589254 SINGLE AUDIT FIN SVCS	185,000	188,700	192,474	196,323	200,250
589256 TENS	410,000	418,200	426,564	435,095	443,797
599060 GOLF ENTERPRISE	100,000	100,000	100,000	100,000	100,000
822007 CLIENT SERVER TECHNOLOGY	414,083	416,153	418,234	420,325	422,427
534098 OTHER TECH & PROF SERVICE	414,083	416,153	418,234	420,325	422,427

PROGRAM AND OBJECT (ACCOUNT)	FY2025 RECOMMENDED	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST
822008 FUEL UTILITY & TIP FEE PMT	30,977,006	32,335,067	33,551,423	34,602,441	36,128,585
534031 OPERATIONS & MANAGEMENT	68,400	69,768	71,163	72,587	74,038
534070 CONTRACT CONSULTANT SERV	212,000	213,060	214,125	215,196	216,272
534098 OTHER TECH & PROF SERVICE	696,000	699,480	702,977	706,492	710,025
562000 ELECTRICITY	4,760,430	4,903,243	5,050,340	5,201,850	5,357,906
562024 PIPED HEAT & A/C	942,900	990,045	1,029,647	1,060,536	1,113,563
562028 FUEL OIL HEATING	2,500	2,575	2,652	2,732	2,814
562600 PIPED GAS	1,034,200	1,085,910	1,129,346	1,163,227	1,221,388
562625 GASOLINE	1,255,450	1,293,114	1,331,907	1,371,864	1,413,020
562627 DIESEL FUEL	693,000	713,790	735,204	757,260	779,978
562923 WATER	1,898,500	1,993,425	2,073,162	2,135,357	2,242,125
566263 FUEL CELL LEASE	273,000	273,000	273,000	273,000	273,000
589226 METROPOLITAN DISTRICT	13,778,536	14,467,463	15,046,161	15,497,546	16,272,423
590050 OTHER DISPOSAL FEES	1,901,590	1,996,670	2,076,536	2,138,832	2,245,774
590053 TIPPING FEES (CRRA)	3,460,500	3,633,525	3,815,201	4,005,961	4,206,259
822009 LEGAL EXPENSES AND SETTLEMNTS	4,659,000	4,431,765	4,234,618	4,031,557	4,079,903
534010 LEGAL SERVICES	2,239,000	2,011,765	1,814,618	1,611,557	1,659,903
589371 SETTLEMENTS	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
589373 PY TAX REFUNDS	850,000	850,000	850,000	850,000	850,000
590040 FEES-CRT RECORD LICEN INS	70,000	70,000	70,000	70,000	70,000
822013 ADVOCACY	280,671	280,671	280,671	280,671	280,671
589227 CAP REG COUN OF GOVERN	85,922	85,922	85,922	85,922	85,922
589245 CCM	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	110,000	110,000	110,000	110,000	110,000
Grand Total	48,965,525	49,434,068	49,319,759	50,480,939	54,389,634

FY2025-FY2029 Deficit Mitigation

FY2025-FY2029 Projected Surplus/(Deficit)

The City’s baseline forecast for revenues and expenditures projects balanced budgets through FY2027 followed by deficits in FY2028 and FY2029. As in prior 5-Year Plans, conservative assumptions were used to project revenues and expenditures. In the updated Plan, the City has incorporated an attrition factor into the projections based on historical vacancy and attrition rates.

Summary results of the baseline projections for FY2025-FY2029 are shown in the table below.

5-Year Forecast	FY2025 Recommended	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Revenues	\$623,832,967	\$628,451,812	\$633,436,189	\$638,427,282	\$643,010,538
Expenditures	<u>\$623,832,967</u>	<u>\$628,451,812</u>	<u>\$633,436,189</u>	<u>\$645,245,825</u>	<u>\$655,516,836</u>
Surplus/(Deficit)	\$0	\$0	\$0	(\$6,818,543)	(\$12,506,298)
Efficiencies and Other Mitigation	\$0	\$0	\$0	\$6,818,543	\$12,506,298
Revised Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0

2026 Revaluation

The City’s next revaluation is scheduled for October 2026 and will be the basis for the FY2028 property tax levy. The baseline 5-Year Plan assumed no change to the grand list as a result of revaluation in October 2026. In the baseline forecast, the Current Levy increases at 1.5% per year in each year, including FY2028, which would be the first fiscal year based on the October 2026 revaluation.

However, current market conditions and trend strongly suggest that the City will experience a considerable increase in the grand list as a result of the October 2026 revaluation. Based on recent sales activity for residential property, the City Assessor estimates that the current market already reflects an increase of more than 30% in residential values since the 2021 revaluation. A similar, somewhat larger increase in market values for apartments is also observed. Although property values for high rise office space have declined dramatically, that downward trend is far outweighed by rising values for residential and apartment properties. Overall, the Assessor estimates that even with no further growth in values, the 2026 revaluation would yield an increase to the grand list of around 10.86%. At the current mill rate, an increase to the grand list of that magnitude would generate an additional \$28.1 million in property tax collections as compared to the baseline forecast.

The table that follows depicts projected Current Levy collections under several different scenarios:

- **Baseline:** The baseline scenario assumes the 2026 revaluation has no impact on the grand list, and Current Levy collections increase at the same rate as non-revaluation years (1.5%).
- **Scenario A:** The grand list increases by 3.24% in FY2028 as a result of the 2026 revaluation. This is the assumption for revaluation impact that was incorporated into the FY24-FY28 5-Year Plan.
- **Scenario B:** Scenario B assumes the 2026 revaluation results in a 7.05% grand list increase. This scenario is the mid-point between Scenario A and Scenario C.
- **Scenario C:** Scenario C depicts the revenue impact from a revaluation that increases the grand list by the Assessor’s 10.86% estimate.

Scenario	Fiscal Year	2025	2026	2027	2028	2029
	Grand List Year	2023	2024	2025	2026	2027
Baseline	Current Levy in Baseline Projection	\$291,129,713	\$295,646,659	\$300,629,109	\$305,148,045	\$309,999,316
Scenario A	Current Levy at 3.24% Revaluation	\$291,129,713	\$295,646,659	\$300,629,109	\$310,369,492	\$315,303,774
	Revenue Difference vs Baseline	-	-	-	5,221,447	5,304,458
Scenario B	Current Levy at 7.05% Revaluation	\$291,129,713	\$295,646,659	\$300,629,109	\$321,823,461	\$326,939,839
	Revenue Difference vs Baseline	-	-	-	16,675,416	16,940,523
Scenario C	Current Levy at 10.86% Revaluation	\$291,129,713	\$295,646,659	\$300,629,109	\$333,277,430	\$338,575,905
	Revenue Difference vs Baseline	-	-	-	28,129,385	28,576,589

In both Scenario B and Scenario C, the effects of revaluation would generate additional property tax revenue in excess of what would be needed to close the deficit projected in the baseline forecast. Any projected surplus would create opportunities to increase funding for strategic priorities, increase fund balance, lower the mill rate, or some combination of those options.

Cost Mitigation Initiatives

Although revaluation in 2026 is likely to eliminate the deficit projected in the baseline forecast, the City is pursuing multiple initiatives with potential to have long-term, meaningful cost reduction potential. These long-term cost reduction measures require significant lead time to evaluate feasibility, plan and execute. Implementation time may result in savings that are several years out.

Energy Efficiency and Renewable Energy

As part of its Climate Action Plan, the City has initiated numerous energy related projects. While reduction of operating cost is not the central goal of all of the Plan’s energy initiatives, many have had a direct favorable impact on operating costs. The City continues to pursue opportunities for reducing costs through energy efficiency and renewable energy initiatives.

Energy Savings Performance Contracting

An RFQ seeking an Energy Services Company (ESCO) to identify energy efficiency improvements to be implemented on a guaranteed performance-contracting basis has been developed (anticipate issue RFQ Spring 2025). The goals of the program include reducing operating costs of City and school facilities, improving the maintenance and operation of the facilities, and improving facility environmental conditions. Upgrades will be financed with the energy savings resulting from projects. Once capital costs have been covered, the full energy savings accrue to the City.

Virtual Net Metering

Through the State’s Virtual Net Metering Program, the City has partnered to support large-scale solar installations that benefit Hartford. Under the State’s NRES (Non-Residential Renewable Energy Solutions) program, the City has recently been awarded additional solar projects that are expected to generate solar energy as an offset to the City’s electricity consumption.

Expanding Solar on City Owned Property

The City is currently working with a developer to implement a 4MW solar array on the former North Meadows landfill. In addition, the City has received an NRES award to support installation of solar

on the roof of Weaver High School (target date Fall 2025) and is pursuing similar projects at other school locations.

Risk Management

The City has continuously sought and implemented measures to strengthen its Risk Management programs and control the cost of losses. For example, over the last several years, the City expanded participation in its 24-hour nurse triage line program from Public Works to almost every City department. Through a series of Workers Compensation cost reduction strategies, including reducing slip and fall risks, defensive driving training, expanding safety training, and other measures, the Risk Management division has achieved a considerable reduction in Workers Compensation costs over the last several years. As a result, the City has been able to reduce its budgeted amount for claims expense from \$4.90 million in FY2021 to \$4.5 million in FY2025. At the same time, the cost of Workers Comp legal services have been reduced by more than half, and half of the backlog of pre-FY2016 cases have been closed. The City continues to expand on its Risk Management initiatives. Developing initiatives and initiatives under consideration include the following.

Fire Service Billing

Many municipalities bill health insurance companies for the cost that Fire departments incur when responding to fire calls. The City began researching policies and exploring the feasibility and revenue potential of such a program this past year. Policy considerations for a draft ordinance are currently being developed.

Workers Comp Managed Care Plan

A managed care plan with a network of service providers is under development. In parallel with this effort, the City is developing a return-to-work program that features a range of light duty options appropriate to a given job class and restrictions.

Driver/Vehicle Safety Software

A software and vehicle camera system has been acquired which, when implemented in City vehicles, will enhance employee safety and protection of the City's fleet assets. The system will promote safe driving practices and assist in accident investigations.

Subrogation

The City has routinely sought recovery of the cost of damaged or downed streetlight poles from third parties whenever possible. This practice is being expanded to include instances in which third parties can be billed for damaged traffic signals and control boxes.

Collaboration with Treasurer on Long-Term Pension Liability Reduction

Annual contributions to the City of Hartford MERF, inclusive of the BOE and the Library, currently comprise 8.6% of the total General Fund budget in FY2024, and the total ADEC for FY2025 represents 8.8% of the General Fund budget. The most recent multi-year projections from the City's actuarial firm indicate that required contributions will continue to increase through FY2028, both in terms of total amount and as a percentage of payroll.

To help ease this financial pressure, the City (Human Resources and OMBG) is interested in collaborating with the City Treasurer's Office to explore possible administrative initiatives to reduce the Pension Fund's liability and moderate the growth of future ADEC payments.

The City may also explore the possibility of transitioning certain groups to the State-run retirement plan for municipalities.

Collaboration with BOE on Priority Areas for Cost Containment

Hartford Public Schools have highlighted rising costs in a number of areas of the budget including Special Education and Tuition, among others. The Administration seeks to collaborate with HPS in developing strategies for managing the increase in costs. In addition to efficiency measures, the City may also support legislative initiatives.

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Kimberly Kennison
Subject: Update on West Haven Subcommittee
Date: May 13, 2024

The West Haven Subcommittee last met on Thursday May 9, 2024, through TEAMS.

Review and Discussion: West Haven Mayor’s Revised FY2025 Budget with City Council Recommendations

The West Haven City Council at its May 2, 2024, Special Meeting, approved the City’s budget for fiscal year July 1, 2024 to June 30, 2025, and the 5 Year Plan for FY25 to FY29. The City Council approved a total budget of \$182,958,120 that includes the City Operating Expenditures and capital non-recurring expenditures. The City Council set the mill rate for FY2025 at 36.57 mills, a reduction of 0.03 mill from the Mayor’s proposed 36.6 mill rate, but an increase of 1.76 mills over last budget year. Mayor Borer and David Taylor provided an overview of the changes to the City of West Haven FY June 30, 2025, City Council Approved Budget.

The West Haven Subcommittee recommended moving the West Haven City Council FY2025 Budget to the full MARB.

Review and Discussion: West Haven 5-Year Plan for FY2025 – FY2029

Mayor Borer and David Taylor provided an overview of the West Haven 5-Year Plan for FY2025 – 2029. The subcommittee discussed the fire districts, the pension, Internal Service Funds, grand list revaluation, and repayments to the MARB.

The West Haven Subcommittee recommended moving the West Haven 5-Year Plan for FY2025 – 2029 to the full MARB contingent upon providing information on the two fire districts’ mill rates and updating the schedule of repayments to the MARB.

Status Updates

a. Mayor’s Executive Summary

Mayor Borer provided the Subcommittee with an update on the changes and improvements being made to the operations of the City of West Haven, including the hiring of an Economic Development Director, Project Management position, and a Facilities Director.

b. FY 2023 Audit

Mayor Borer and Dave Taylor provided an update that the City had received news that its audit for City’s FY2023 fiscal year financial audit has been completed. The City has received from the auditors a draft report of the FY2023 financial audit report that is currently being reviewed by the City.

The next meeting of the West Haven Subcommittee is scheduled for May 30th at West Haven City Hall.



Office of the Finance Director

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

Tuesday, May 14, 2024

Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Honorable Members:

With 9 months passed, the City is seventy-five percent (75%) through fiscal year 2023-2024. The City of West Haven is projecting a budgetary surplus through March 31, 2024. Based on the revenue estimates and expenditure savings for fiscal year 2023-2024, The City is estimating a \$4.0m surplus, net of an additional appropriations to MARB repayment (\$849,473) workers compensation (\$1.0m) and OPEB (\$0.5m) internal service funds.

Revenues to date

- Property Taxes are projected to hit the budget for the fiscal year 2023-2024. Currently, property taxes are 96.50% received. The total collected was \$105.7m versus a budget of \$109.5m
- State grants have met or exceeded the budget for the fiscal year 2023-2024.
 - Municipal revenue sharing grant exceeded budget by \$1.3m
- The City continues to manage funds on hand to maximize investment income with \$60.6M in the CT State pooled investment account as of the end of March. Investment income is up 159% versus budget.
- Planning and Development / Building Permits continue to generate revenue ahead of the plan rate, now at 113% of the budget. There are new projects along the beach front, the Boston Post Road, and in the Sawmill Parkway corridor including restaurants, multi-use facilities, and condominiums.
- Most of the other city's revenue is projected to be on target.

Expenditures to date

- The Board of Education is projected to be on budget for fiscal year 2023-2024.
- The city has exceeded budget in overtime costs for various city agencies such as ERS, Police, Highway and Parks, and Finance.
 - The city has expended \$1.7m in OT cost versus a \$1.0m budget.



Office of the Finance Director

City of West Haven

355 Main Street

West Haven, Connecticut 06516

- The City has only expended seventy-five percent (66%) of the total wages budget to date to cover the additional overtime cost.
 - Expended \$15.6m versus a budget of \$23.6m to date.
- Employee benefits are seventy-two percent (72%) expended. The city expects to make all contributions in full.
- The city is estimating savings in the debt service account due to the delay in bonding.

Sewer Operations and Allington Fire District

- Sewer results are on target to plan with 95% of sewer fees collected and total expenses incurred are currently 72% of budget. The Sewer fund is expected to finish on plan for the year.
- AFD is projected to surplus at \$0.8M.
 - There is an expected request of an additional appropriation to further fund the Pension at the end of the year.
 - Ninety-nine percent (99%) of property taxes have been collected.
 - MRSA – Motor Vehicles came in over plan. Expenses incurred are currently 55% of the budget.

Sincerely,

Michael Gormany.
City of West Haven
Finance Director
mgormany@westhaven-ct.gov
203-937-3626 (office)

Cc: Mayor Dorinda Borer

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
101 GENERAL FUND							
10112542 CITY CLERK LICENSES							
10112542 42150 ANIMAL LICENSES	-6,000	-6,000	-4,007.00	-99.00	.00	-1,993.00	66.8%
10112542 42160 MARRIAGE LICENSES	-10,000	-10,000	-17,700.00	-1,000.00	.00	7,700.00	177.0%
10112542 42170 SPORTING LICENSES	-250	-250	-317.00	-215.00	.00	67.00	126.8%
TOTAL CITY CLERK LICENSES	-16,250	-16,250	-22,024.00	-1,314.00	.00	5,774.00	135.5%
10112546 CITY CLERK MISC CHARGES							
10112546 46940 RECORD LEGAL INSTRU	-1,555,000	-1,555,000	-940,694.49	-84,465.01	.00	-614,305.51	60.5%
TOTAL CITY CLERK MISC CHARGES	-1,555,000	-1,555,000	-940,694.49	-84,465.01	.00	-614,305.51	60.5%
10119042 PLANNING/DEVELOP LICENSES							
10119042 42210 BUILDING PERMITS	-1,100,000	-1,100,000	-1,261,061.90	-141,741.26	13,340.47	147,721.43	113.4%
10119042 42220 ELECTRICAL PERMITS	-190,000	-190,000	-235,324.88	-31,695.00	.00	45,324.88	123.9%
10119042 42230 EXCAVATION PERMITS	-6,000	-6,000	-12,730.00	-825.00	.00	6,730.00	212.2%
10119042 42240 PLUMBING & HEATING	-91,000	-91,000	-108,086.50	-24,437.00	.00	17,086.50	118.8%
10119042 42250 ZONING PERMITS	-103,000	-103,000	-84,843.50	-6,103.00	.00	-18,156.50	82.4%
TOTAL PLANNING/DEVELOP LICENSES	-1,490,000	-1,490,000	-1,702,046.78	-204,801.26	13,340.47	198,706.31	113.3%
10120044 TREASURERS INVESTMENT INCOME							
10120044 44100 INVESTMENT INCOME	-1,258,000	-1,258,000	-1,996,535.84	-309,304.68	.00	738,535.84	158.7%
10120044 44210 RENT FROM CITY FACI	-28,000	-28,000	-14,000.00	-1,750.00	.00	-14,000.00	50.0%
TOTAL TREASURERS INVESTMENT INCOM	-1,286,000	-1,286,000	-2,010,535.84	-311,054.68	.00	724,535.84	156.3%
10120045 STATE GRANTS							
10120045 45211 EDUCATIONAL COST SH	-45,140,487	-45,140,487	-19,871,666.00	.00	.00	-25,268,821.00	44.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120045 45219 HEALTH SERVICES	-73,000	-73,000	-46,291.00	.00	.00	-26,709.00	63.4%
10120045 45231 PILOT-COLLEGES & HO	-8,756,669	-8,756,669	-8,974,220.49	.00	.00	217,551.49	102.5%
10120045 45233 MUNI REV SHR (MFG P	-147,516	-147,516	-1,405,218.84	.00	.00	1,257,702.84	952.6%
10120045 45234 PROP TAX RELIEF-ELD	-672,795	-672,795	-672,794.73	.00	.00	-27	100.0%
10120045 45235 MASHENTUCKET PEQUOT	-807,097	-807,097	-538,064.66	-269,032.33	.00	-269,032.34	66.7%
10120045 45236 PROP TAX RELIEF-TOT	-4,600	-4,600	-3,778.60	.00	.00	-821.40	82.1%
10120045 45238 PROPERTY TAX RELIEF	-110,000	-110,000	-100,508.55	.00	.00	-9,491.45	91.4%
10120045 45248 TOWN AID ROAD	-621,029	-621,029	-618,802.00	.00	.00	-2,227.00	99.6%
10120045 45290 STATE MISCELLANEOUS	-165,000	-165,000	-149,673.78	-37,418.43	.00	-15,326.22	90.7%
10120045 45310 TELEPHONE ACCESS GR	-79,000	-79,000	-3,392.88	-3,392.88	.00	-75,607.12	4.3%
10120045 45340 SCCRWA- PILOT GRANT	-285,000	-285,000	-288,754.52	.00	.00	3,754.52	101.3%
TOTAL STATE GRANTS	-56,862,193	-56,862,193	-32,673,166.05	-309,843.64	.00	-24,189,026.95	57.5%
10120046 MISCELLANEOUS CHARGES							
10120046 46950 MISCELLANEOUS PUBLI	-2,100	-2,100	.00	.00	.00	-2,100.00	.0%
10120046 46952 MISCELLANEOUS - GEN	-50,000	-50,000	-108,900.48	-1,549.00	.00	58,900.48	217.8%
10120046 46956 MISC. - PARKS & REC	-71,000	-71,000	-118,024.85	-23,925.00	.00	47,024.85	166.2%
TOTAL MISCELLANEOUS CHARGES	-123,100	-123,100	-226,925.33	-25,474.00	.00	103,825.33	184.3%
10120047 MISCELLANEOUS REVENUE							
10120047 43300 PARKING METER REVEN	-300,000	-300,000	-164,673.28	-5,039.52	.00	-135,326.72	54.9%
10120047 47200 PROP SALE(Bayview,e	-250,000	-250,000	-15,000.00	.00	.00	-235,000.00	6.0%
10120047 47350 PILOT - HOUSING AUT	-148,000	-148,000	-170,643.35	.00	.00	22,643.35	115.3%
10120047 47360 SEWER FEE COLLECTIO	-55,166	-55,166	.00	.00	.00	-55,166.00	.0%
10120047 47380 INSURANCE REIMBURSE	-4,000	-4,000	.00	.00	.00	-4,000.00	.0%
10120047 47800 yale contribution	-506,000	-506,000	-526,523.25	.00	.00	20,523.25	104.1%
10120047 47900 MISCELLANEOUS	-65,000	-65,000	-17,019.70	-217.00	.00	-47,980.30	26.2%
10120047 47904 QUIGLEY/YALE PARKIN	-43,603	-43,603	-32,702.22	-3,633.58	.00	-10,900.78	75.0%
TOTAL MISCELLANEOUS REVENUE	-1,371,769	-1,371,769	-926,561.80	-8,890.10	.00	-445,207.20	67.5%
10120048 OPERATING TRANSFERS IN							
10120048 48300 RESIDUAL EQUITY TRA	-200,000	-200,000	.00	.00	.00	-200,000.00	.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120048 48500 TRANSFER FROM SEWER	-309,425	-309,425	.00	.00	.00	-309,425.00	.0%
TOTAL OPERATING TRANSFERS IN	-509,425	-509,425	.00	.00	.00	-509,425.00	.0%

10124041 PROPERTY TAXES

10124041 41100 CURRENT PROPERTY TA	-106,622,316	-106,622,316	-103,012,321.93	-1,613,909.40	.00	-3,609,994.07	96.6%
10124041 41101 PA 76-338 MOTOR VEH	-1,300,000	-1,300,000	-892,098.17	-122,727.17	.00	-407,901.83	68.6%
10124041 41200 PRIOR YEARS TAX LEV	-500,000	-500,000	-969,486.43	-94,077.87	.00	469,486.43	193.9%
10124041 41300 SUSPENSE TAXES	-150,000	-150,000	-173,253.73	-54,559.43	.00	23,253.73	115.5%
10124041 41610 CURRENT PROPERTY TA	-500,000	-500,000	-289,634.02	-96,310.19	.00	-210,365.98	57.9%
10124041 41620 PRIOR YEARS TAX INT	-308,000	-308,000	-208,705.12	-34,337.92	.00	-99,294.88	67.8%
10124041 41630 SUSPENSE INTEREST	-158,000	-158,000	-167,640.29	-35,794.82	.00	9,640.29	106.1%
TOTAL PROPERTY TAXES	-109,538,316	-109,538,316	-105,713,139.69	-2,051,716.80	.00	-3,825,176.31	96.5%

10124043 FINES AND PENALTIES

10124043 43200 FINES & PENALTIES -	-60,000	-60,000	-68,767.24	-17,342.69	.00	8,767.24	114.6%
10124043 43250 BLDG CODE VIOLATION	-9,000	-9,000	-1,352.00	.00	.00	-7,648.00	15.0%
10124043 43253 BLIGHT LIENS	0	0	-1,570.00	-1,570.00	.00	1,570.00	100.0%
TOTAL FINES AND PENALTIES	-69,000	-69,000	-71,689.24	-18,912.69	.00	2,689.24	103.9%

10130047 MISC-OTHER AGENCIES

10130047 47310 FIRE DEPT SHARE OF	-806,000	-806,000	-532,008.45	-51,457.44	.00	-273,991.55	66.0%
TOTAL MISC-OTHER AGENCIES	-806,000	-806,000	-532,008.45	-51,457.44	.00	-273,991.55	66.0%

10131042 LICENSES

10131042 42110 ALCOHOLIC BEVERAGE	-1,000	-1,000	-926.00	-260.00	.00	-74.00	92.6%
10131042 42130 POLICE&PROTECT LIC/	-27,000	-27,000	-17,265.00	-1,090.00	.00	-9,735.00	63.9%
TOTAL LICENSES	-28,000	-28,000	-18,191.00	-1,350.00	.00	-9,809.00	65.0%

10131043 PARKING TAGS

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10131043 43100 PARKING TAGS	-100,000	-100,000	-36,040.28	-1,546.00	844.09	-64,803.81	35.2%
TOTAL PARKING TAGS	-100,000	-100,000	-36,040.28	-1,546.00	844.09	-64,803.81	35.2%
10131046 POLICE SERVICE CHARGES							
10131046 46710 POLICE CHARGES	-12,900	-12,900	-8,202.12	-596.00	.00	-4,697.88	63.6%
TOTAL POLICE SERVICE CHARGES	-12,900	-12,900	-8,202.12	-596.00	.00	-4,697.88	63.6%
10132042 MISCELLANEOUS FEES							
10132042 42910 CITY CLERK FEES COL	-6,500	-6,500	-3,680.00	-369.00	.00	-2,820.00	56.6%
10132042 42920 DOG POUND RELEASES	-1,000	-1,000	-3,264.00	-700.00	.00	2,264.00	326.4%
TOTAL MISCELLANEOUS FEES	-7,500	-7,500	-6,944.00	-1,069.00	.00	-556.00	92.6%
10140046 MISCELLANEOUS CHARGES							
10140046 46953 ALL OTHER-PUBLIC WO	-13,000	-13,000	-8,042.00	-40.00	.00	-4,958.00	61.9%
TOTAL MISCELLANEOUS CHARGES	-13,000	-13,000	-8,042.00	-40.00	.00	-4,958.00	61.9%
10145047 MISC-OTHER AGENCIES							
10145047 47340 ORGANIC RECYCLING C	-10,600	-10,600	-8,995.00	-250.00	.00	-1,605.00	84.9%
TOTAL MISC-OTHER AGENCIES	-10,600	-10,600	-8,995.00	-250.00	.00	-1,605.00	84.9%
10153042 LICENSES							
10153042 42120 HEALTH LICENSES	-105,000	-105,000	-107,186.69	-2,477.11	.00	2,186.69	102.1%
TOTAL LICENSES	-105,000	-105,000	-107,186.69	-2,477.11	.00	2,186.69	102.1%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL GENERAL FUND	-173,904,053	-173,904,053	-145,012,392.76	-3,075,257.73	14,184.56	-28,905,844.80	83.4%
TOTAL REVENUES	-173,904,053	-173,904,053	-145,010,822.76	-3,073,687.73	14,184.56	-28,907,414.80	
TOTAL EXPENSES	0	0	-1,570.00	-1,570.00	.00	1,570.00	
GRAND TOTAL	-173,904,053	-173,904,053	-145,012,392.76	-3,075,257.73	14,184.56	-28,905,844.80	83.4%
** END OF REPORT - Generated by David Taylor **							

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
11000010 CITY COUNCIL							
11000010 51000 REGULAR WAGES	40,989	40,989	24,437.43	.00	.00	16,551.57	59.6%
11000010 51010 CLERK OF THE COUNCIL	10,300	10,300	7,699.97	858.33	.00	2,600.03	74.8%
11000010 51350 PART TIME - ELECTED	32,700	32,700	21,355.52	2,518.99	.00	11,344.48	65.3%
11000010 51500 OVERTIME	0	0	1,189.06	.00	.00	-1,189.06	100.0%
11000010 52250 ADVERTISING	4,000	4,000	3,754.94	2,178.20	.00	245.06	93.9%
11000010 52510 MAINTENANCE SERVICE	4,000	4,000	5,520.64	.00	.00	-1,520.64	138.0%
11000010 52770 OTHER CONTRACTUAL S	6,000	6,000	5,975.98	.00	.00	24.02	99.6%
11000010 54331 MISC. EXP.	600	600	840.00	840.00	.00	-240.00	140.0%
TOTAL CITY COUNCIL	98,589	98,589	70,773.54	6,395.52	.00	27,815.46	71.8%
11050010 MAYOR							
11050010 51000 REGULAR WAGES	258,806	258,806	143,603.61	23,747.75	.00	115,202.39	55.5%
11050010 51300 PART TIME WAGES	20,000	20,000	22,206.43	3,147.50	.00	-2,206.43	111.0%
11050010 52220 OUTSIDE PRINTING SE	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52320 SUBSCRIPTIONS & PER	175	175	119.76	.00	.00	55.24	68.4%
11050010 52330 TRAINING AND EDUCAT	300	300	.00	.00	.00	300.00	.0%
11050010 52350 TRAVEL EXPENSES	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52360 BUSINESS EXPENSE	4,750	4,750	1,187.42	.00	.00	3,562.58	25.0%
11050010 52370 COUNCIL OF GOVERNME	18,900	18,900	23,200.00	.00	.00	-4,300.00	122.8%
11050010 52390 CT CONFERENCE OF MU	36,160	36,160	36,160.00	.00	.00	.00	100.0%
11050010 52397 U.S. CONFERENCE OF	7,000	7,000	5,269.00	.00	.00	1,731.00	75.3%
11050010 53110 OFFICE SUPPLIES	0	0	3.02	.00	.00	-3.02	100.0%
11050010 53490 OTHER OPERATING SUP	2,100	2,100	1,681.82	.00	.00	418.18	80.1%
TOTAL MAYOR	350,191	350,191	233,431.06	26,895.25	.00	116,759.94	66.7%
11100010 CORPORATION COUNSEL							
11100010 51000 REGULAR WAGES	405,626	405,626	216,207.97	25,976.35	.00	189,418.03	53.3%
11100010 51300 PART TIME WAGES	10,000	10,000	7,150.00	.00	.00	2,850.00	71.5%
11100010 51500 OVERTIME	0	0	160.80	.00	.00	-160.80	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11100010 52310 CONVENTIONS & DUES	1,000	1,000	555.00	215.00	230.00	215.00	78.5%
11100010 52430 LEGAL SERVICES	250,000	250,000	294,499.70	55,656.45	40,898.55	-85,398.25	134.2%
11100010 52480 OTHER PROFESSIONAL	25,000	25,000	12,847.00	9,097.50	6,768.88	5,384.12	78.5%
11100010 52490 TAX FORECLOSURE EXP	37,000	37,000	35,890.13	690.00	.00	1,109.87	97.0%
11100010 53110 OFFICE SUPPLIES	3,500	3,500	3,456.97	1,495.48	.00	43.03	98.8%
11100010 53140 LIBRARY SUPPLIES	12,000	12,000	14,303.54	2,431.49	4,897.51	-7,201.05	160.0%
11100010 55180 COMPUTER SOFTWARE	2,500	2,500	1,038.57	.00	.00	1,461.43	41.5%
TOTAL CORPORATION COUNSEL	746,626	746,626	586,109.68	95,562.27	52,794.94	107,721.38	85.6%
11150010 PERSONNEL DEPARTMENT							
11150010 51000 REGULAR WAGES	435,862	435,862	211,146.42	20,701.75	.00	224,715.58	48.4%
11150010 51500 OVERTIME	6,000	6,000	1,608.59	195.37	.00	4,391.41	26.8%
11150010 52250 ADVERTISING	3,000	3,000	.00	.00	.00	3,000.00	.0%
11150010 52260 OTHER PRINTING SERV	500	500	.00	.00	.00	500.00	.0%
11150010 52310 CONVENTIONS & DUES	1,500	1,500	.00	.00	.00	1,500.00	.0%
11150010 52330 TRAINING AND EDUCAT	3,000	3,000	750.00	.00	.00	2,250.00	25.0%
11150010 52480 OTHER PROFESSIONAL	0	0	13,282.50	.00	.00	-13,282.50	100.0%
11150010 52830 OTHER EXAMINATIONS	8,300	8,300	6,332.00	436.00	1,894.00	74.00	99.1%
TOTAL PERSONNEL DEPARTMENT	458,162	458,162	233,119.51	21,333.12	1,894.00	223,148.49	51.3%
11209910 TELEPHONE ADMINISTRATION							
11209910 52150 TELEPHONE EXPENSE	285,644	285,644	249,029.40	47,824.62	38,545.42	-1,930.82	100.7%
TOTAL TELEPHONE ADMINISTRATION	285,644	285,644	249,029.40	47,824.62	38,545.42	-1,930.82	100.7%
11250010 CITY CLERK							
11250010 51000 REGULAR WAGES	255,075	255,075	189,240.17	24,092.54	.00	65,834.83	74.2%
11250010 51500 OVERTIME	2,000	2,000	914.76	157.71	.00	1,085.24	45.7%
11250010 52250 ADVERTISING	1,500	1,500	661.40	.00	.00	838.60	44.1%
11250010 52290 ELECTION DAY EXPENS	20,000	20,000	19,190.46	.00	.00	809.54	96.0%
11250010 52310 CONVENTIONS & DUES	900	900	275.00	.00	.00	625.00	30.6%
11250010 52330 TRAINING AND EDUCAT	500	500	120.00	.00	.00	380.00	24.0%
11250010 52425 ARCHIVING SERVICES	50,000	50,000	51,470.30	.00	.00	-1,470.30	102.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11250010 52480 OTHER PROFESSIONAL	20,000	20,000	19,894.35	.00	1.00	104.65	99.5%
11250010 52520 OFFICE EQUIPMENT RE	3,900	3,900	753.38	.00	.00	3,146.62	19.3%
11250010 52750 FEES AND CHARGES	1,200	1,200	.00	.00	.00	1,200.00	.0%
11250010 52770 OTHER CONTRACTUAL S	76,000	76,000	28,592.55	.00	3,175.19	44,232.26	41.8%
11250010 53590 DOG LICENSES	100	100	.00	.00	.00	100.00	.0%
TOTAL CITY CLERK	431,175	431,175	311,112.37	24,250.25	3,176.19	116,886.44	72.9%
11300010 REGISTRAR OF VOTERS							
11300010 51000 REGULAR WAGES	52,424	52,424	40,947.58	5,272.85	.00	11,476.42	78.1%
11300010 51020 DEPUTY REGISTRARS	11,200	11,200	7,650.00	850.00	.00	3,550.00	68.3%
11300010 51350 PART TIME - ELECTED	33,000	33,000	25,175.00	2,875.00	.00	7,825.00	76.3%
11300010 51400 TEMPORARY PAYROLL	47,440	47,440	44,176.09	.00	.00	3,263.91	93.1%
11300010 51500 OVERTIME	5,443	5,443	.00	.00	.00	5,443.00	.0%
11300010 52010 POSTAGE	12,000	12,000	12,013.35	.00	.00	-13.35	100.1%
11300010 52310 CONVENTIONS & DUES	3,030	3,030	1,316.11	400.00	.00	1,713.89	43.4%
11300010 52330 TRAINING AND EDUCAT	600	600	60.00	.00	.00	540.00	10.0%
11300010 52580 EQUIPMENT MAINTENAN	6,500	6,500	6,500.00	.00	.00	.00	100.0%
11300010 53130 OTHER SUPPLIES	702	702	655.12	.00	577.74	-530.86	175.6%
11300010 55600 VOTING MACHINES	6,765	6,765	4,318.00	.00	2,103.40	343.60	94.9%
TOTAL REGISTRAR OF VOTERS	179,104	179,104	142,811.25	9,397.85	2,681.14	33,611.61	81.2%
11650010 PROBATE COURT							
11650010 52640 RENTAL OF OFFICE EQ	3,700	3,700	2,830.86	595.37	.00	869.14	76.5%
11650010 53110 OFFICE SUPPLIES	3,700	3,700	.00	.00	.00	3,700.00	.0%
11650010 55190 OTHER OFFICE EQUIPM	2,258	2,258	2,149.03	219.45	.00	108.97	95.2%
TOTAL PROBATE COURT	9,658	9,658	4,979.89	814.82	.00	4,678.11	51.6%
11900010 PLANNING & DEVELOPMENT							
11900010 51000 REGULAR WAGES	270,625	270,625	158,676.38	20,443.51	.00	111,948.62	58.6%
11900010 51500 OVERTIME	2,500	2,500	3,532.39	2,558.13	.00	-1,032.39	141.3%
11900010 52210 PRINTING	200	200	100.00	.00	.00	100.00	50.0%
11900010 52250 ADVERTISING	55,000	55,000	27,326.88	6,678.38	931.52	26,741.60	51.4%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11900010 52280 MAP PRINTING	300	300	300.00	.00	.00	.00	100.0%
11900010 52310 CONVENTIONS & DUES	4,000	4,000	166.82	.00	.00	3,833.18	4.2%
11900010 52382 ENG COST PLAN & DEV	20,000	20,000	.00	.00	.00	20,000.00	.0%
11900010 52385 ECONOMIC DEV'T CONS	100,000	100,000	.00	.00	.00	100,000.00	.0%
11900010 52395 REGIONAL GROWTH PAR	18,200	18,200	.00	.00	.00	18,200.00	.0%
11900010 52425 ARCHIVING SERVICES	10,000	10,000	3,244.62	.00	6,489.24	266.14	97.3%
11900010 52475 PUBLIC HEARING SECR	10,000	10,000	2,675.00	275.00	1,150.00	6,175.00	38.3%
11900010 52520 OFFICE EQUIPMENT RE	250	250	.00	.00	117.00	133.00	46.8%
11900010 56400 PROPERTY MANG.	25,000	25,000	4,500.00	.00	4,341.00	16,159.00	35.4%
TOTAL PLANNING & DEVELOPMENT	516,075	516,075	200,522.09	29,955.02	13,028.76	302,524.15	41.4%
11900012 GRANTS ADMINISTRATION							
11900012 51000 REGULAR WAGES	271,234	271,234	109,665.26	15,199.21	.00	161,568.74	40.4%
11900012 51500 OVERTIME	10,000	10,000	401.23	.00	.00	9,598.77	4.0%
11900012 56210 CONSULTING SERVICES	0	0	4,892.48	707.08	5,814.60	-10,707.08	100.0%
TOTAL GRANTS ADMINISTRATION	281,234	281,234	114,958.97	15,906.29	5,814.60	160,460.43	42.9%
11900013 BUILDING DEPARTMENT							
11900013 51000 REGULAR WAGES	537,216	537,216	335,338.24	46,246.45	.00	201,877.76	62.4%
11900013 51500 OVERTIME	7,500	7,500	20,801.92	5,692.74	.00	-13,301.92	277.4%
11900013 52310 CONVENTIONS & DUES	6,000	6,000	1,727.50	.00	.00	4,272.50	28.8%
11900013 52360 BUSINESS EXPENSE	2,000	2,000	1,685.00	635.00	135.00	180.00	91.0%
11900013 52425 ARCHIVING SERVICES	5,000	5,000	1,201.26	.00	600.63	3,198.11	36.0%
11900013 52440 ENGINEERING SERVICE	900	900	.00	.00	.00	900.00	.0%
11900013 52520 OFFICE EQUIPMENT RE	500	500	.00	.00	.00	500.00	.0%
11900013 52590 DEMOLITION OF BUILD	9,000	9,000	.00	.00	.00	9,000.00	.0%
11900013 55190 OTHER OFFICE EQUIPM	500	500	105.24	.00	.00	394.76	21.0%
TOTAL BUILDING DEPARTMENT	568,616	568,616	360,859.16	52,574.19	735.63	207,021.21	63.6%
12000010 TREASURER							
12000010 51350 PART TIME - ELECTED	7,600	7,600	5,699.97	633.33	.00	1,900.03	75.0%
TOTAL TREASURER	7,600	7,600	5,699.97	633.33	.00	1,900.03	75.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12100010 COMPTROLLER							
12100010 51000 REGULAR WAGES	868,622	868,622	496,379.39	66,928.45	.00	372,242.61	57.1%
12100010 51500 OVERTIME	4,500	4,500	61,650.28	9,974.19	.00	-57,150.28	1370.0%
12100010 52310 CONVENTIONS & DUES	200	200	.00	.00	.00	200.00	.0%
12100010 52420 FINANCIAL SERVICES	250,000	250,000	450,454.38	38,048.05	372,223.57	-572,677.95	329.1%
12100010 52570 OTHER REPAIRS & MAI	10,000	10,000	.00	.00	.00	10,000.00	.0%
TOTAL COMPTROLLER	1,133,322	1,133,322	1,008,484.05	114,950.69	372,223.57	-247,385.62	121.8%
12100020 PURCHASING DEPARTMENT							
12100020 51000 REGULAR WAGES	201,454	201,454	56,027.43	3,026.10	.00	145,426.57	27.8%
12100020 51500 OVERTIME	0	0	1,044.17	36.03	.00	-1,044.17	100.0%
12100020 52210 PRINTING	0	0	225.00	140.00	140.00	-365.00	100.0%
12100020 52250 ADVERTISING	13,000	13,000	7,304.96	3,259.67	2,000.00	3,695.04	71.6%
12100020 53110 OFFICE SUPPLIES	50,000	50,000	29,210.31	5.32	16,835.27	3,954.42	92.1%
12100020 53115 OFFICE SUPPLIES - P	25,000	25,000	17,724.00	.00	2,276.00	5,000.00	80.0%
12100020 55190 OTHER OFFICE EQUIPM	0	0	106.31	.00	.00	-106.31	100.0%
TOTAL PURCHASING DEPARTMENT	289,454	289,454	111,642.18	6,467.12	21,251.27	156,560.55	45.9%
12200022 DATA PROCESSING DEPARTMENT							
12200022 51000 REGULAR WAGES	308,392	308,392	176,373.69	25,205.25	.00	132,018.31	57.2%
12200022 51500 OVERTIME	10,000	10,000	18,963.13	434.26	.00	-8,963.13	189.6%
12200022 52330 TRAINING AND EDUCAT	10,000	10,000	9,872.59	.00	5,000.00	-4,872.59	148.7%
12200022 52460 OUTSIDE DATA PROCES	6,000	6,000	.00	.00	.00	6,000.00	.0%
12200022 52510 MAINTENANCE SERVICE	354,881	354,881	266,038.27	141.19	11,159.16	77,683.57	78.1%
12200022 52570 OTHER REPAIRS & MAI	70,000	70,000	44,361.40	.00	2,107.00	23,531.60	66.4%
12200022 52660 SOFTWARE LICENSES	8,000	8,000	1,599.53	.00	32.00	6,368.47	20.4%
12200022 53120 DATA PROCESSING SUP	5,000	5,000	.00	.00	24.99	4,975.01	.5%
12200022 55170 OTHER DATA PROCESSI	10,000	10,000	7,479.87	.00	.00	2,520.13	74.8%
TOTAL DATA PROCESSING DEPARTMENT	782,273	782,273	524,688.48	25,780.70	18,323.15	239,261.37	69.4%
12200023 CENTRAL SERVICES							
12200023 52010 POSTAGE	52,000	52,000	39,789.96	4,552.31	6,436.08	5,773.96	88.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12200023 52570 OTHER REPAIRS & MAI	2,100	2,100	.00	.00	.00	2,100.00	.0%
12200023 52670 COPIER RENTAL	50,000	50,000	54,260.66	5,873.73	6,469.87	-10,730.53	121.5%
12200023 53490 OTHER OPERATING SUP	10,000	10,000	1,425.94	.00	98.00	8,476.06	15.2%
12200023 53495 COFFEE & WATER	5,000	5,000	2,288.49	.00	2,711.51	.00	100.0%
12200023 55190 OTHER OFFICE EQUIPM	30,000	30,000	4,690.86	.00	6,454.87	18,854.27	37.2%
12200023 55640 SAFETY EQUIPMENT	1,800	1,800	.00	.00	.00	1,800.00	.0%
TOTAL CENTRAL SERVICES	150,900	150,900	102,455.91	10,426.04	22,170.33	26,273.76	82.6%
12300010 ASSESSMENT							
12300010 51000 REGULAR WAGES	470,185	470,185	349,102.52	48,081.25	.00	121,082.48	74.2%
12300010 51500 OVERTIME	4,000	4,000	3,401.53	32.57	.00	598.47	85.0%
12300010 52210 PRINTING	8,194	8,194	4,172.00	.00	320.25	3,701.75	54.8%
12300010 52280 MAP PRINTING	6,000	6,000	385.00	.00	.00	5,615.00	6.4%
12300010 52310 CONVENTIONS & DUES	600	600	600.00	.00	65.00	-65.00	110.8%
12300010 52330 TRAINING AND EDUCAT	4,275	4,275	.00	.00	350.00	3,925.00	8.2%
12300010 52480 OTHER PROFESSIONAL	1,000	1,000	855.40	.00	105.00	39.60	96.0%
TOTAL ASSESSMENT	494,254	494,254	358,516.45	48,113.82	840.25	134,897.30	72.7%
12300025 BOARD OF TAX APPEALS							
12300025 51500 OVERTIME	600	600	540.35	188.48	.00	59.65	90.1%
12300025 52760 STIPENDS	3,000	3,000	3,000.00	3,000.00	.00	.00	100.0%
TOTAL BOARD OF TAX APPEALS	3,600	3,600	3,540.35	3,188.48	.00	59.65	98.3%
12400010 TAX COLLECTOR							
12400010 51000 REGULAR WAGES	414,131	414,131	290,311.21	36,061.61	.00	123,819.79	70.1%
12400010 51500 OVERTIME	1,600	1,600	1,373.92	.00	.00	226.08	85.9%
12400010 52020 PROC & MAIL TAX BIL	45,000	45,000	12,019.21	.00	32,080.79	900.00	98.0%
12400010 52210 PRINTING	14,500	14,500	3,223.27	.00	10,455.48	821.25	94.3%
12400010 52250 ADVERTISING	2,200	2,200	1,644.66	.00	.00	555.34	74.8%
12400010 52310 CONVENTIONS & DUES	1,050	1,050	593.00	.00	95.00	362.00	65.5%
12400010 52330 TRAINING AND EDUCAT	600	600	600.00	.00	.00	.00	100.0%
12400010 52420 FINANCIAL SERVICES	9,000	9,000	5,282.71	1,353.12	2,717.29	1,000.00	88.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12400010 52520 OFFICE EQUIPMENT RE	220	220	97.00	.00	.00	123.00	44.1%
12400010 54260 OVER/UNDER BAD CHEC	50	50	.00	.00	.00	50.00	.0%
12400010 56995 DMV EXPENDITURES	500	500	.00	.00	.00	500.00	.0%
TOTAL TAX COLLECTOR	488,851	488,851	315,144.98	37,414.73	45,348.56	128,357.46	73.7%
13000010 EMERGENCY REPORT SYSTEM DEPT.							
13000010 51000 REGULAR WAGES	1,002,023	1,002,023	674,813.02	74,580.37	.00	327,209.98	67.3%
13000010 51400 TEMPORARY PAYROLL	23,712	23,712	.00	.00	.00	23,712.00	.0%
13000010 51500 OVERTIME	266,162	266,162	349,778.20	51,864.05	.00	-83,616.20	131.4%
13000010 51700 LONGEVITY PAY	6,740	6,740	6,030.00	.00	.00	710.00	89.5%
13000010 51800 SEPARATION PAY	30,148	30,148	.00	.00	.00	30,148.00	.0%
13000010 52150 TELEPHONE EXPENSE	26,000	26,000	12,564.59	194.27	13,037.62	397.79	98.5%
13000010 52510 MAINTENANCE SERVICE	254,851	254,851	199,115.02	10,831.30	5,196.40	50,539.58	80.2%
13000010 53110 OFFICE SUPPLIES	5,570	5,570	2,181.46	329.22	562.07	2,826.47	49.3%
13000010 54110 HEALTH INSURANCE PR	298,118	298,118	.00	.00	.00	298,118.00	.0%
13000010 54130 FICA-CITY'S SHARE	86,851	86,851	76,874.65	9,298.10	.00	9,976.35	88.5%
13000010 54140 PENSION - CITY'S SH	85,375	85,375	64,670.37	8,311.35	.00	20,704.63	75.7%
13000010 55180 COMPUTER SOFTWARE	12,958	12,958	539.50	.00	228.65	12,189.85	5.9%
13000010 55190 OTHER OFFICE EQUIPM	13,800	13,800	4,752.38	72.63	20.02	9,027.60	34.6%
TOTAL EMERGENCY REPORT SYSTEM DEP	2,112,308	2,112,308	1,391,319.19	155,481.29	19,044.76	701,944.05	66.8%
13100010 POLICE DEPARTMENT ADMIN.							
13100010 51000 REGULAR WAGES	268,976	268,976	198,368.92	23,940.05	.00	70,607.08	73.7%
13100010 51530 VACATION BUY BACK	35,000	35,000	31,148.64	.00	.00	3,851.36	89.0%
13100010 51700 LONGEVITY PAY	28,000	28,000	14,428.16	3,977.28	.00	13,571.84	51.5%
13100010 52110 ELECTRICITY	76,000	76,000	26,698.44	3,640.10	.00	49,301.56	35.1%
13100010 52150 TELEPHONE EXPENSE	230,000	230,000	112,560.70	20,966.07	22,362.50	95,076.80	58.7%
13100010 52220 OUTSIDE PRINTING SE	2,600	2,600	1,207.87	289.50	500.00	892.13	65.7%
13100010 52255 MINORITY RECRUITMEN	8,000	8,000	5,147.89	1,900.00	1,762.00	1,090.11	86.4%
13100010 52260 OTHER PRINTING SERV	500	500	3,017.77	2,785.36	.00	-2,517.77	603.6%
13100010 52310 CONVENTIONS & DUES	2,200	2,200	1,675.00	.00	.00	525.00	76.1%
13100010 52450 MEDICAL SERVICES	27,500	27,500	17,041.85	2,063.63	4,239.38	6,218.77	77.4%
13100010 52630 RENTAL OF VEHICLES	24,000	24,000	23,718.83	2,250.00	2,250.00	-1,968.83	108.2%
13100010 52640 RENTAL OF OFFICE EQ	50,000	50,000	38,243.91	5,915.53	3,512.78	8,243.31	83.5%
13100010 52650 OTHER RENTAL	24,000	24,000	16,633.84	.00	6,237.69	1,128.47	95.3%
13100010 52660 SOFTWARE LICENSES	10,140	10,140	.00	.00	.00	10,140.00	.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100010 52730 BOARDING PRISONERS	3,000	3,000	3,057.88	418.03	552.58	-610.46	120.3%
13100010 52770 OTHER CONTRACTUAL S	145,000	145,000	171,122.16	.00	13,569.50	-39,691.66	127.4%
13100010 52780 UNIFORM ALLOWANCE -	3,500	3,500	3,251.00	523.00	.00	249.00	92.9%
13100010 52820 PSYCHOLOGICAL TESTI	12,000	12,000	11,832.00	.00	168.00	.00	100.0%
13100010 52830 OTHER EXAMINATIONS	7,000	7,000	6,632.00	1,005.00	.00	368.00	94.7%
13100010 53130 OTHER SUPPLIES	14,000	14,000	6,881.45	251.09	2,118.02	5,000.53	64.3%
13100010 53210 AUTOMOTIVE FUEL & F	200,000	200,000	165,363.27	19,103.29	.00	34,636.73	82.7%
13100010 54320 PAYMENTS TO OUTSIDE	12,000	12,000	.00	.00	.00	12,000.00	.0%
13100010 55650 SWAT EQUIPMENT	10,000	10,000	5,004.05	.00	.00	4,995.95	50.0%
13100010 56180 EDUCATIONAL REIMBUR	23,000	23,000	8,498.80	.00	.00	14,501.20	37.0%
TOTAL POLICE DEPARTMENT ADMIN.	1,216,416	1,216,416	871,534.43	89,027.93	57,272.45	287,609.12	76.4%
13100030 OPERATIONS							
13100030 51000 REGULAR WAGES	9,418,526	9,418,526	6,442,898.87	847,324.05	.00	2,975,627.13	68.4%
13100030 51500 OVERTIME	300,000	300,000	725,132.08	97,072.62	.00	-425,132.08	241.7%
13100030 51520 POLICE MANPOWER OVE	1,500,000	1,500,000	1,596,073.32	185,247.10	.00	-96,073.32	106.4%
13100030 51530 VACATION BUY BACK	406,100	406,100	335,212.48	30,899.84	.00	70,887.52	82.5%
13100030 51540 INTERCITY POLICE EX	200,000	200,000	254,135.84	21,930.00	.00	-54,135.84	127.1%
13100030 51610 SHIFT DIFFERENTIAL	115,000	115,000	48,987.14	5,671.47	.00	66,012.86	42.6%
13100030 51700 LONGEVITY PAY	520,000	520,000	271,957.86	24,761.60	.00	248,042.14	52.3%
13100030 51800 SEPARATION PAY	250,000	250,000	121,735.40	.00	.00	128,264.60	48.7%
13100030 51801 WORKERS' COMP. PAY	250,000	250,000	42,948.18	4,464.43	.00	207,051.82	17.2%
13100030 52360 BUSINESS EXPENSE	7,100	7,100	16,030.00	2,180.00	.00	-8,930.00	225.8%
13100030 52780 UNIFORM ALLOWANCE -	180,000	180,000	182,207.45	.00	9,260.00	-11,467.45	106.4%
13100030 53520 POLICE CONSUMABLES	25,000	25,000	6,272.00	.00	2,160.00	16,568.00	33.7%
TOTAL OPERATIONS	13,171,726	13,171,726	10,043,590.62	1,219,551.11	11,420.00	3,116,715.38	76.3%
13100031 POLICE DEPARTMENT SUPPORT							
13100031 51000 REGULAR WAGES	513,907	513,907	387,560.05	51,884.09	.00	126,346.95	75.4%
13100031 51300 PART TIME WAGES	250,820	250,820	203,528.24	36,626.83	.00	47,291.76	81.1%
13100031 51510 POLICE TRAINING OVE	130,000	130,000	134,455.99	24,564.34	.00	-4,455.99	103.4%
13100031 51801 WORKERS' COMP. PAY	0	0	794.34	80.10	.00	-794.34	100.0%
13100031 52330 TRAINING AND EDUCAT	62,000	62,000	50,631.10	.00	33,083.90	-21,715.00	135.0%
13100031 52350 TRAVEL EXPENSES	6,000	6,000	1,304.91	468.00	642.69	4,052.40	32.5%
13100031 52480 OTHER PROFESSIONAL	20,000	20,000	29,031.14	1,900.82	4,994.46	-14,025.60	170.1%
13100031 52570 OTHER REPAIRS & MAI	50,000	50,000	91,150.16	2,675.77	7,262.31	-48,412.47	196.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100031 52790 UNIFORM ALLOWANCE -	3,000	3,000	3,521.95	147.42	584.41	-1,106.36	136.9%
13100031 53260 TRAFFIC RELATED SUP	17,500	17,500	827.35	.00	.00	16,672.65	4.7%
13100031 53450 LABORATORY SUPPLIES	7,500	7,500	3,040.95	686.74	5,793.24	-1,334.19	117.8%
13100031 53510 FIREARM SUPPLIES	35,000	35,000	23,355.32	1,096.00	4,067.94	7,576.74	78.4%
TOTAL POLICE DEPARTMENT SUPPORT	1,095,727	1,095,727	929,201.50	120,130.11	56,428.95	110,096.55	90.0%
13202010 ANIMAL CONTROL							
13202010 51000 REGULAR WAGES	193,800	193,800	142,988.98	18,584.56	.00	50,811.02	73.8%
13202010 51300 PART TIME WAGES	20,300	20,300	2,778.89	959.68	.00	17,521.11	13.7%
13202010 51500 OVERTIME	17,000	17,000	16,865.89	801.08	.00	134.11	99.2%
13202010 51530 VACATION BUY BACK	3,500	3,500	2,473.68	.00	.00	1,026.32	70.7%
13202010 51700 LONGEVITY PAY	5,100	5,100	750.00	.00	.00	4,350.00	14.7%
13202010 51801 WORKERS' COMP. PAY	2,500	2,500	10,409.30	.00	.00	-7,909.30	416.4%
13202010 52100 GAS HEAT NYMEX	2,800	2,800	.00	.00	.00	2,800.00	.0%
13202010 52110 ELECTRICITY	26,500	26,500	11,772.01	1,575.29	.00	14,727.99	44.4%
13202010 52250 ADVERTISING	500	500	113.24	.00	.00	386.76	22.6%
13202010 52455 VETERINARY SERVICES	20,000	20,000	19,765.62	.00	2,988.96	-2,754.58	113.8%
13202010 52780 UNIFORM ALLOWANCE -	6,200	6,200	4,256.00	.00	.00	1,944.00	68.6%
13202010 53485 DOG FOOD	2,000	2,000	362.61	.00	.00	1,637.39	18.1%
13202010 55370 OTHER EQUIPMENT	6,700	6,700	3,342.19	545.85	627.93	2,729.88	59.3%
TOTAL ANIMAL CONTROL	306,900	306,900	215,878.41	22,466.46	3,616.89	87,404.70	71.5%
13300010 CIVIL PREPAREDNESS							
13300010 51300 PART TIME WAGES	51,250	51,250	37,197.56	4,999.79	.00	14,052.44	72.6%
13300010 52150 TELEPHONE EXPENSE	750	750	.00	.00	.00	750.00	.0%
13300010 53130 OTHER SUPPLIES	1,000	1,000	.00	.00	.00	1,000.00	.0%
13300010 54090 OTHER CHARGES	500	500	.00	.00	.00	500.00	.0%
TOTAL CIVIL PREPAREDNESS	53,500	53,500	37,197.56	4,999.79	.00	16,302.44	69.5%
14000010 PUBLIC WORKS ADMINISTRATION							
14000010 51000 REGULAR WAGES	506,697	506,697	227,799.64	32,650.27	.00	278,897.36	45.0%
14000010 51300 PART TIME WAGES	12,000	12,000	10,976.01	3,465.26	.00	1,023.99	91.5%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14000010 51500 OVERTIME	5,000	5,000	17,024.94	360.48	.00	-12,024.94	340.5%
14000010 52310 CONVENTIONS & DUES	0	0	.00	.00	785.80	-785.80	100.0%
14000010 52680 TOWN AID ROAD	275,000	275,000	89,526.20	6,086.13	1,509.34	183,964.46	33.1%
14000010 53460 CLOTHING & UNIFORMS	12,000	12,000	11,650.00	.00	.00	350.00	97.1%
TOTAL PUBLIC WORKS ADMINISTRATION	810,697	810,697	356,976.79	42,562.14	2,295.14	451,425.07	44.3%
14100010 ENGINEERING							
14100010 51000 REGULAR WAGES	231,849	231,849	92,862.02	12,127.50	.00	138,986.98	40.1%
14100010 52310 CONVENTIONS & DUES	600	600	285.00	.00	.00	315.00	47.5%
14100010 52335 PROFESSIONAL LICENS	1,000	1,000	209.30	.00	.00	790.70	20.9%
14100010 52480 OTHER PROFESSIONAL	30,000	30,000	34,880.00	25,000.00	.00	-4,880.00	116.3%
14100010 56110 DEP STIPULATED/SEWE	250,000	250,000	195,428.04	187.50	23,213.20	31,358.76	87.5%
TOTAL ENGINEERING	513,449	513,449	323,664.36	37,315.00	23,213.20	166,571.44	67.6%
14404072 VEHICLE MAINTENANCE							
14404072 51000 REGULAR WAGES	448,191	448,191	290,677.46	36,625.01	.00	157,513.54	64.9%
14404072 51500 OVERTIME	49,000	49,000	89,295.64	15,476.82	.00	-40,295.64	182.2%
14404072 52100 GAS HEAT NYMEX	35,000	35,000	15,705.56	3,755.62	.00	19,294.44	44.9%
14404072 52110 ELECTRICITY	47,800	47,800	11,572.90	2,035.08	.00	36,227.10	24.2%
14404072 52130 WATER	2,500	2,500	2,374.27	281.77	.00	125.73	95.0%
14404072 52310 CONVENTIONS & DUES	3,500	3,500	549.00	.00	.00	2,951.00	15.7%
14404072 52320 SUBSCRIPTIONS & PER	7,500	7,500	3,800.17	.00	1,955.24	1,744.59	76.7%
14404072 52540 MOTOR VEHICLE MAINT	90,000	90,000	35,760.88	1,711.48	58,774.73	-4,535.61	105.0%
14404072 52545 SPECIAL EQUIPMENT R	40,000	40,000	34,335.20	3,520.50	6,354.25	-689.45	101.7%
14404072 52550 GROUNDS MAINTENANCE	7,200	7,200	3,534.00	.00	1,169.70	2,496.30	65.3%
14404072 52575 EMISSIONS TESTING	500	500	.00	.00	.00	500.00	.0%
14404072 52585 TIRE REPAIR & SERVI	9,000	9,000	2,459.40	317.45	3,040.60	3,500.00	61.1%
14404072 52630 RENTAL OF VEHICLES	1,000	1,000	.00	.00	.00	1,000.00	.0%
14404072 52740 SECURITY SYSTEM	3,200	3,200	.00	.00	.00	3,200.00	.0%
14404072 52940 HAZARDOUS WASTE DIS	6,000	6,000	762.50	.00	2,127.50	3,110.00	48.2%
14404072 53210 AUTOMOTIVE FUEL & F	530,000	530,000	128,634.78	9,761.72	132,548.30	268,816.92	49.3%
14404072 53220 MOTOR VEHICLE PARTS	200,000	200,000	127,467.24	5,533.43	75,592.98	-3,060.22	101.5%
14404072 53240 TIRES, TUBES & BATT	60,000	60,000	29,387.19	4,479.29	17,257.92	13,354.89	77.7%
14404072 53250 TOOLS & MISCELLANEO	12,000	12,000	8,079.85	514.96	3,056.76	863.39	92.8%
14404072 53430 JANITORIAL SUPPLIES	1,000	1,000	631.44	.00	168.56	200.00	80.0%
14404072 53445 SAFETY SUPPLIES	3,000	3,000	576.69	533.69	346.18	2,077.13	30.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14404072 53530 SNOW REMOVAL EQUIPM	40,000	40,000	19,098.30	.00	30,566.50	-9,664.80	124.2%
14404072 53560 BROOMS & SWEEPERS	30,000	30,000	14,349.04	1,613.00	7,969.49	7,681.47	74.4%
TOTAL VEHICLE MAINTENANCE	1,626,391	1,626,391	819,051.51	86,159.82	340,928.71	466,410.78	71.3%
14505071 COMPOST SITE							
14505071 52740 SECURITY SYSTEM	2,200	2,200	.00	.00	.00	2,200.00	.0%
14505071 52930 COMPOST SITE	90,000	90,000	.00	.00	.00	90,000.00	.0%
14505071 52940 HAZARDOUS WASTE PIC	35,000	35,000	15,005.20	15,005.20	.00	19,994.80	42.9%
TOTAL COMPOST SITE	127,200	127,200	15,005.20	15,005.20	.00	112,194.80	11.8%
14509971 SOLID WASTE							
14509971 52900 SPECIAL TRASH PICKUP	327,600	327,600	182,633.89	26,388.36	51,624.97	93,341.14	71.5%
14509971 52910 TRASH PICKUP	1,497,600	1,497,600	989,633.34	124,100.00	627,883.33	-119,916.67	108.0%
14509971 52915 TRASH PICKUP-CITY B	136,000	136,000	107,986.93	8,468.50	18,386.36	9,626.71	92.9%
14509971 52920 TIPPING FEES	1,475,000	1,475,000	855,941.57	20,556.48	221,929.74	397,128.69	73.1%
14509971 52931 YARD WASTE BAG PICK	180,000	180,000	80,000.00	.00	95,000.00	5,000.00	97.2%
14509971 52941 HAZARDOUS WASTE - C	5,000	5,000	.00	.00	.00	5,000.00	.0%
14509971 52950 RECYCLING PICKUP	589,500	589,500	389,600.02	49,116.67	199,399.98	500.00	99.9%
14509971 52955 PORTABLE RESTROOMS	31,000	31,000	18,934.71	703.48	13,240.29	-1,175.00	103.8%
TOTAL SOLID WASTE	4,241,700	4,241,700	2,624,730.46	229,333.49	1,227,464.67	389,504.87	90.8%
14606074 GROUNDS MAINTENANCE							
14606074 52510 MAINTENANCE SERVICE	3,500	3,500	1,592.00	.00	.00	1,908.00	45.5%
14606074 52580 EQUIPMENT MAINTENAN	2,000	2,000	901.50	.00	413.00	685.50	65.7%
14606074 53265 STREET MARKING PAIN	5,000	5,000	1,749.63	.00	231.84	3,018.53	39.6%
14606074 53490 OTHER OPERATING SUP	5,000	5,000	2,119.87	2,019.87	802.00	2,078.13	58.4%
14606074 53555 LIGHT POLES	15,000	15,000	5,545.00	5,205.00	.00	9,455.00	37.0%
TOTAL GROUNDS MAINTENANCE	30,500	30,500	11,908.00	7,224.87	1,446.84	17,145.16	43.8%
14606075 BUILDING MAINTENANCE							
14606075 51000 REGULAR WAGES	481,075	481,075	349,902.42	44,082.06	.00	131,172.58	72.7%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14606075 51500 OVERTIME	74,200	74,200	76,658.11	6,928.52	.00	-2,458.11	103.3%
14606075 52100 GAS HEAT NYMEX	80,000	80,000	48,181.04	9,253.85	.00	31,818.96	60.2%
14606075 52110 ELECTRICITY	794,200	794,200	332,631.51	38,426.33	.00	461,568.49	41.9%
14606075 52130 WATER	20,000	20,000	14,143.13	1,217.57	.00	5,856.87	70.7%
14606075 52500 HVAC MAINTENANCE	110,000	110,000	57,360.51	.00	21,701.38	30,938.11	71.9%
14606075 52510 MAINTENANCE SERVICE	74,100	74,100	32,254.74	1,537.85	5,595.26	36,250.00	51.1%
14606075 52530 BUILDING MAINTENANC	82,800	82,800	35,167.35	782.00	27,031.19	20,601.46	75.1%
14606075 52740 SECURITY SYSTEM	15,500	15,500	7,194.00	417.91	2,806.00	5,500.00	64.5%
14606075 53430 JANITORIAL SUPPLIES	24,000	24,000	15,398.00	.00	.00	8,602.00	64.2%
14606075 53445 SAFETY SUPPLIES	5,000	5,000	2,280.63	.00	1,785.80	933.57	81.3%
14606075 53495 COFFEE & WATER	1,000	1,000	395.10	.00	.00	604.90	39.5%
TOTAL BUILDING MAINTENANCE	1,761,875	1,761,875	971,566.54	102,646.09	58,919.63	731,388.83	58.5%
14704010 HIGHWAYS & PARKS ADMIN.							
14704010 51000 REGULAR WAGES	2,563,580	2,563,580	1,677,171.08	206,121.86	.00	886,408.92	65.4%
14704010 51400 TEMPORARY PAYROLL	110,000	110,000	56,513.61	1,160.00	.00	53,486.39	51.4%
14704010 51500 OVERTIME	260,000	260,000	322,405.17	13,486.51	.00	-62,405.17	124.0%
14704010 51550 SNOW REMOVAL	80,000	80,000	.00	.00	.00	80,000.00	.0%
14704010 52160 STREET LIGHTING	1,400,000	1,400,000	539,035.93	62,536.90	.00	860,964.07	38.5%
14704010 52550 GROUNDS MAINTENANCE	41,800	41,800	4,838.65	.00	312.18	36,649.17	12.3%
14704010 53380 MISC. CONSTRUCTION	74,380	74,380	9,858.81	980.00	6,628.03	57,893.16	22.2%
14704010 56990 SPECIAL PROJECTS	55,000	55,000	39,436.90	.00	3,150.00	12,413.10	77.4%
TOTAL HIGHWAYS & PARKS ADMIN.	4,584,760	4,584,760	2,649,260.15	284,285.27	10,090.21	1,925,409.64	58.0%
14706010 HIGHWAYS & PARKS							
14706010 53445 SAFETY SUPPLIES	9,000	9,000	3,802.72	.00	.00	5,197.28	42.3%
TOTAL HIGHWAYS & PARKS	9,000	9,000	3,802.72	.00	.00	5,197.28	42.3%
14706076 PARKS MAINTENANCE							
14706076 52110 ELECTRICITY	196,700	196,700	64,075.34	9,762.60	.00	132,624.66	32.6%
14706076 52130 WATER	30,000	30,000	14,665.31	556.47	.00	15,334.69	48.9%
14706076 52530 BUILDING MAINTENANC	16,000	16,000	2,311.25	.00	284.00	13,404.75	16.2%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14706076 52550 GROUNDS MAINTENANCE	77,312	77,312	29,009.49	529.00	14,856.46	33,446.05	56.7%
14706076 52740 SECURITY SYSTEM	2,700	2,700	2,357.80	455.56	142.20	200.00	92.6%
TOTAL PARKS MAINTENANCE	322,712	322,712	112,419.19	11,303.63	15,282.66	195,010.15	39.6%
14706077 OUTSIDE CONTRACTORS							
14706077 52570 OTHER REPAIRS & MAI	33,000	33,000	9,632.20	.00	8,317.00	15,050.80	54.4%
14706077 52970 EVICTION SERVICES	30,000	30,000	.00	.00	.00	30,000.00	.0%
14706077 53380 MISC. CONSTRUCTION	35,000	35,000	4,887.15	.00	776.56	29,336.29	16.2%
14706077 54095 STORM/EMERGENCY LOS	25,100	25,100	13,500.00	.00	.00	11,600.00	53.8%
14706077 54360 EVICTION EXPENSE	67,000	67,000	33,974.27	3,000.00	6,497.47	26,528.26	60.4%
TOTAL OUTSIDE CONTRACTORS	190,100	190,100	61,993.62	3,000.00	15,591.03	112,515.35	40.8%
14706078 TREES							
14706078 52555 TREE MAINTENANCE	217,000	217,000	153,070.00	17,620.00	63,930.00	.00	100.0%
14706078 53490 OTHER OPERATING SUP	1,000	1,000	.00	.00	.00	1,000.00	.0%
14706078 53570 TREES & SHRUBS	2,500	2,500	475.00	.00	.00	2,025.00	19.0%
TOTAL TREES	220,500	220,500	153,545.00	17,620.00	63,930.00	3,025.00	98.6%
15000010 HUMAN RESOURCES							
15000010 51000 REGULAR WAGES	377,052	377,052	221,300.89	26,138.80	.00	155,751.11	58.7%
15000010 51400 TEMPORARY PAYROLL	13,000	13,000	.00	.00	.00	13,000.00	.0%
15000010 51500 OVERTIME	10,000	10,000	12,299.12	1,359.17	.00	-2,299.12	123.0%
15000010 52220 OUTSIDE PRINTING SE	500	500	.00	.00	.00	500.00	.0%
15000010 52425 ARCHIVING SERVICES	26,000	26,000	25,555.38	.00	.00	444.62	98.3%
15000010 52810 VETERANS MEMORIAL D	4,000	4,000	.00	.00	.00	4,000.00	.0%
15000010 52840 BAND CONCERTS	6,000	6,000	3,900.00	.00	.00	2,100.00	65.0%
15000010 52850 HOLIDAY FESTIVITIES	8,000	8,000	8,124.91	327.40	20,150.00	-20,274.91	353.4%
15000010 53570 TREES & SHRUBS	2,500	2,500	.00	.00	.00	2,500.00	.0%
15000010 54470 CLIENT ASSISTANCE	8,000	8,000	2,715.00	50.00	.00	5,285.00	33.9%
15000010 56990 AT RISK YOUTH	10,000	10,000	5,052.30	1,947.97	.00	4,947.70	50.5%
TOTAL HUMAN RESOURCES	465,052	465,052	278,947.60	29,823.34	20,150.00	165,954.40	64.3%
15100010 ELDERLY SERVICES							

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15100010 51000 REGULAR WAGES	181,436	181,436	130,580.48	17,031.05	.00	50,855.52	72.0%
15100010 51100 SR CNT P/T	35,080	35,080	.00	.00	.00	35,080.00	.0%
15100010 52310 CONVENTIONS & DUES	500	500	.00	.00	.00	500.00	.0%
15100010 52410 INSTRUCTORS	6,500	6,500	5,135.00	835.00	2,200.00	-835.00	112.8%
15100010 52700 TRANSPORTATION CONT	205,685	205,685	79,298.09	.00	.00	126,386.91	38.6%
15100010 52710 ELDERLY NUTRITION	5,000	5,000	4,962.55	.00	7.91	29.54	99.4%
15100010 53000 SUPPLIES & MATERIAL	0	0	.00	.00	98.83	-98.83	100.0%
15100010 53490 OTHER OPERATING SUP	5,000	5,000	290.41	.00	299.90	4,409.69	11.8%
TOTAL ELDERLY SERVICES	439,201	439,201	220,266.53	17,866.05	2,606.64	216,327.83	50.7%

15202050 RECREATIONAL SERVICES

15202050 51000 REGULAR WAGES	388,175	388,175	278,904.87	37,373.01	.00	109,270.13	71.9%
15202050 51080 RECREATION AIDES	49,500	49,500	39,150.97	748.54	.00	10,349.03	79.1%
15202050 51130 BEACH CONSTABLES	67,410	67,410	49,169.56	594.00	.00	18,240.44	72.9%
15202050 51160 SPECIAL ACTIVITY IN	26,480	26,480	7,827.25	4,201.25	.00	18,652.75	29.6%
15202050 51170 SUPERVISORS & INSTR	89,804	89,804	50,305.39	728.95	735.00	38,763.61	56.8%
15202050 51180 LIFE GUARDS	76,940	76,940	58,295.30	45.00	.00	18,644.70	75.8%
15202050 51500 OVERTIME	9,315	9,315	8,999.13	134.85	.00	315.87	96.6%
15202050 52310 CONVENTIONS & DUES	2,450	2,450	1,100.00	.00	238.74	1,111.26	54.6%
15202050 52530 BUILDING MAINTENANC	12,960	12,960	9,766.57	.00	.00	3,193.43	75.4%
15202050 52750 FEES AND CHARGES	4,000	4,000	314.50	.00	.00	3,685.50	7.9%
15202050 53250 TOOLS & MISCELLANEO	3,000	3,000	60.77	.00	.00	2,939.23	2.0%
15202050 53440 MEDICAL SUPPLIES	5,510	5,510	.00	.00	.00	5,510.00	.0%
15202050 53540 RECREATION SUPPLIES	16,298	16,298	2,803.94	.00	2,128.74	11,365.32	30.3%
15202050 54320 PAYMENTS TO OUTSIDE	11,200	11,200	.00	.00	.00	11,200.00	.0%
15202050 55520 OTHER RECREATION EQ	5,100	5,100	1,001.80	.00	.00	4,098.20	19.6%
TOTAL RECREATIONAL SERVICES	768,142	768,142	507,700.05	43,825.60	3,102.48	257,339.47	66.5%

15202051 DAY CAMP PROGRAM

15202051 51080 RECREATION AIDES	0	0	6,701.50	75.00	.00	-6,701.50	100.0%
15202051 51400 TEMPORARY PAYROLL	161,460	161,460	143,545.59	333.51	.00	17,914.41	88.9%
15202051 52700 TRANSPORTATION CONT	18,000	18,000	15,522.50	.00	1,600.00	877.50	95.1%
15202051 52750 FEES AND CHARGES	6,000	6,000	5,576.00	.00	.00	424.00	92.9%
TOTAL DAY CAMP PROGRAM	185,460	185,460	171,345.59	408.51	1,600.00	12,514.41	93.3%

15202552 BENNETT RINK PROGRAMS

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15202552 52620 RENTAL OF BUILDINGS	25,000	25,000	25,000.00	25,000.00	.00	.00	100.0%
TOTAL BENNETT RINK PROGRAMS	25,000	25,000	25,000.00	25,000.00	.00	.00	100.0%
15202553 AQUATIC PROGRAMS							
15202553 51040 AQUATIC PROGRAM INS	21,792	21,792	9,298.73	2,386.90	.00	12,493.27	42.7%
15202553 51070 SWIMMING POOL STAFF	86,632	86,632	44,305.44	4,238.22	.00	42,326.56	51.1%
15202553 51300 POOL CUSTODIANS	20,000	20,000	5,286.00	826.50	.00	14,714.00	26.4%
15202553 52770 OTHER CONTRACTUAL S	16,000	16,000	11,143.87	.00	.00	4,856.13	69.6%
15202553 53540 RECREATION SUPPLIES	3,100	3,100	326.00	.00	200.00	2,574.00	17.0%
15202553 53545 SPECIAL ACTIVITY SU	6,332	6,332	3,469.56	.00	.00	2,862.44	54.8%
TOTAL AQUATIC PROGRAMS	153,856	153,856	73,829.60	7,451.62	200.00	79,826.40	48.1%
15300010 HEALTH DEPARTMENT							
15300010 51000 REGULAR WAGES	572,666	572,666	358,170.71	41,251.33	.00	214,495.29	62.5%
15300010 51500 OVERTIME	3,000	3,000	2,490.74	1,393.43	.00	509.26	83.0%
15300010 52310 CONVENTIONS & DUES	1,200	1,200	673.23	.00	.00	526.77	56.1%
15300010 52450 MEDICAL SERVICES	500	500	228.98	.00	.02	271.00	45.8%
15300010 52535 PEST CONTROL	1,000	1,000	.00	.00	.00	1,000.00	.0%
15300010 52780 UNIFORM ALLOWANCE -	1,750	1,750	.00	.00	356.56	1,393.44	20.4%
15300010 53440 MEDICAL SUPPLIES	4,500	4,500	559.20	178.99	1,243.54	2,697.26	40.1%
15300010 53490 OTHER OPERATING SUP	3,500	3,500	275.98	50.00	2,676.93	547.09	84.4%
TOTAL HEALTH DEPARTMENT	588,116	588,116	362,398.84	42,873.75	4,277.05	221,440.11	62.3%
16001060 MAIN LIBRARY							
16001060 51000 REGULAR WAGES	1,625,000	1,625,000	1,354,166.60	135,416.66	270,833.40	.00	100.0%
TOTAL MAIN LIBRARY	1,625,000	1,625,000	1,354,166.60	135,416.66	270,833.40	.00	100.0%
18009980 CITY INSURANCE - PREMIUMS							
18009980 54030 GEN'L LIABILITY INS	600,000	600,000	684,029.74	.00	.00	-84,029.74	114.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CITY INSURANCE - PREMIUMS	600,000	600,000	684,029.74	.00	.00	-84,029.74	114.0%
18009981 CITY INSURANCE - RETENTION							
18009981 54210 PHYSICAL AUTO DAMAG	220,000	220,000	156,857.98	27,256.24	.00	63,142.02	71.3%
18009981 54230 GENERAL LIABILITY L	600,000	600,000	147,004.73	2,928.27	.00	452,995.27	24.5%
18009981 54250 OTHER LOSSES	40,000	40,000	18,086.00	.00	.00	21,914.00	45.2%
TOTAL CITY INSURANCE - RETENTION	860,000	860,000	321,948.71	30,184.51	.00	538,051.29	37.4%
18109982 CITY GRANTED BENEFITS							
18109982 51530 VACATION BUY BACK	112,200	112,200	108,628.17	10,458.16	.00	3,571.83	96.8%
18109982 51700 LONGEVITY PAY	81,600	81,600	50,570.00	.00	.00	31,030.00	62.0%
18109982 51800 SEPARATION PAY	91,800	91,800	.00	.00	.00	91,800.00	.0%
18109982 54110 HEALTH INSURANCE PR	11,669,144	11,669,144	8,220,523.84	804,084.39	68,180.46	3,380,439.70	71.0%
18109982 54120 LIFE INSURANCE PREM	169,329	169,329	130,194.37	14,415.18	.00	39,134.63	76.9%
18109982 54130 FICA-CITY'S SHARE	1,544,185	1,544,185	1,152,472.97	145,089.33	.00	391,712.03	74.6%
18109982 54140 PENSION - CITY'S SH	1,282,864	1,282,864	888,952.56	113,479.94	.00	393,911.44	69.3%
18109982 54141 PENSION POLICE	4,023,000	4,023,000	2,011,500.00	.00	.00	2,011,500.00	50.0%
18109982 54170 LONG TERM DISABILIT	97,920	97,920	77,507.53	8,463.73	.00	20,412.47	79.2%
18109982 56180 EDUCATIONAL REIMBUR	15,000	15,000	5,196.00	1,098.00	.00	9,804.00	34.6%
TOTAL CITY GRANTED BENEFITS	19,087,042	19,087,042	12,645,545.44	1,097,088.73	68,180.46	6,373,316.10	66.6%
18109983 STATE MANDATED BENEFITS							
18109983 54160 CT UNEMPLOYMENT COM	76,500	76,500	.00	.00	.00	76,500.00	.0%
18109983 54180 HEART & HYPERTENSIO	42,957	42,957	52,919.13	5,650.22	.00	-9,962.13	123.2%
18109983 54190 WORKERS COMPENSATIO	2,350,000	2,350,000	1,415,980.34	136,628.87	.00	934,019.66	60.3%
TOTAL STATE MANDATED BENEFITS	2,469,457	2,469,457	1,468,899.47	142,279.09	.00	1,000,557.53	59.5%
18209984 DEBT SERVICE - PAYMENTS							
18209984 54510 GEN'L PURPOSE BONDS	11,084,000	11,084,000	9,670,000.00	.00	.00	1,414,000.00	87.2%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18209984 54520 GEN'L PURPOSE BONDS	3,274,925	3,274,925	2,374,514.09	.00	.00	900,410.91	72.5%
TOTAL DEBT SERVICE - PAYMENTS	14,358,925	14,358,925	12,044,514.09	.00	.00	2,314,410.91	83.9%
18309910 C-MED							
18309910 54320 PAYMENTS TO OUTSIDE	43,023	43,023	.00	.00	.00	43,023.00	.0%
TOTAL C-MED	43,023	43,023	.00	.00	.00	43,023.00	.0%
19009990 UNALLOCATED EXPENSES							
19009990 52340 MILEAGE ALLOWANCE R	512	512	774.11	49.58	.00	-262.11	151.2%
19009990 56000 UNIDENTIFIED SAVING	200,000	200,000	89,667.74	.00	.00	110,332.26	44.8%
19009990 56010 UNALLOCATED CONTING	1,157,000	1,157,000	.00	.00	.00	1,157,000.00	.0%
19009990 56140 PRIMARY EXPENSE	50,000	50,000	32,344.41	4,358.84	.00	17,655.59	64.7%
19009990 56175 ADVANCE FUNDING OPE	500,000	500,000	10.00	.00	.00	499,990.00	.0%
19009990 56210 CONSULTING SERVICES	600,000	600,000	.00	.00	600,000.00	.00	100.0%
19009990 56305 ELECTION EXPENSE	35,805	35,805	11,583.00	.00	.00	24,222.00	32.4%
19009990 56320 COVID 19 EXP-STATE	0	0	39,219.29	6,486.69	3,639.65	-42,858.94	100.0%
19009990 56360 BANK SERVICE FEES	50,000	50,000	98.69	.00	.00	49,901.31	.2%
19009990 56370 DOG FUND REPORT	9,207	9,207	.00	.00	.00	9,207.00	.0%
19009990 56990 MISCELLANEOUS	2,046	2,046	8,718.23	.00	.00	-6,672.23	426.1%
TOTAL UNALLOCATED EXPENSES	2,604,570	2,604,570	182,415.47	10,895.11	603,639.65	1,818,514.88	30.2%
TOTAL GENERAL FUND	83,943,633	83,943,633	56,871,532.27	4,609,109.28	3,480,362.63	23,591,738.10	71.9%
TOTAL EXPENSES	83,943,633	83,943,633	56,871,532.27	4,609,109.28	3,480,362.63	23,591,738.10	
GRAND TOTAL	83,943,633	83,943,633	56,871,532.27	4,609,109.28	3,480,362.63	23,591,738.10	71.9%

** END OF REPORT - Generated by David Taylor **

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
240 SEWER OPERATING FUND							
24048037 SEWER OPERATIONS ADMIN							
24048037 51000 REGULAR WAGES	121,950	121,950	525.24	65.68	.00	121,424.76	.4%
24048037 51050 SEWER BOARD CLERK	4,200	4,200	225.00	.00	.00	3,975.00	5.4%
24048037 51500 OVERTIME	3,000	3,000	4,589.30	1,628.51	.00	-1,589.30	153.0%
24048037 51530 VACATION BUY BACK	2,000	2,000	.00	.00	.00	2,000.00	.0%
24048037 52360 BUSINESS EXPENSE	30,000	30,000	3,474.60	.00	.00	26,525.40	11.6%
24048037 52420 FINANCIAL SERVICES	55,156	55,156	.00	.00	.00	55,156.00	.0%
24048037 52440 ENGINEERING SERVICE	400,000	400,000	175,503.58	15,000.00	.00	224,496.42	43.9%
24048037 52580 EQUIPMENT MAINTENAN	300,000	300,000	367,865.31	51,621.48	146,118.36	-213,983.67	171.3%
24048037 52750 STATE PERMIT	7,000	7,000	.00	.00	.00	7,000.00	.0%
24048037 54100 FRINGE BENEFITS	15,000	15,000	.00	.00	.00	15,000.00	.0%
24048037 54130 FICA-CITY'S SHARE	9,330	9,330	391.71	129.83	.00	8,938.29	4.2%
24048037 54140 PENSION - CITY'S SH	9,000	9,000	657.02	232.63	.00	8,342.98	7.3%
24048037 54640 CLEAN WATER FUND PA	320,800	320,800	.00	.00	.00	320,800.00	.0%
24048037 55710 CAPITAL IMPROV.-SEW	600,000	600,000	180,858.31	.00	90,450.59	328,691.10	45.2%
24048037 55720 CAPITAL IMP - COLLE	600,000	600,000	433,249.14	31,489.19	100,433.48	66,317.38	88.9%
24048037 55749 CLEAN WATER (NEW)	1,797,987	1,797,987	1,742,851.98	180,495.44	.00	55,135.02	96.9%
24048037 56010 UNALLOCATED CONTING	300,000	300,000	.00	.00	.00	300,000.00	.0%
24048037 56990 MISCELLANEOUS	335,000	335,000	384,174.78	237,913.55	187,518.85	-236,693.63	170.7%
TOTAL SEWER OPERATIONS ADMIN	4,910,423	4,910,423	3,294,365.97	518,576.31	524,521.28	1,091,535.75	77.8%
24048040 IN-HOUSE SEWER OPERATIONS							
24048040 51000 REGULAR WAGES	1,964,120	1,964,120	1,392,152.42	180,813.53	.00	571,967.58	70.9%
24048040 51500 OVERTIME	660,000	660,000	749,923.74	96,618.27	.00	-89,923.74	113.6%
24048040 51530 VACATION BUY BACK	17,000	17,000	.00	.00	.00	17,000.00	.0%
24048040 51800 SEPARATION PAY	50,000	50,000	.00	.00	.00	50,000.00	.0%
24048040 52100 GAS HEATING	84,000	84,000	30,946.75	5,785.72	130,592.49	-77,539.24	192.3%
24048040 52105 GASES (PROPANE, ETC	5,000	5,000	1,209.35	278.99	.00	3,790.65	24.2%
24048040 52110 ELECTRICITY	1,500,000	1,500,000	673,908.60	53,185.00	321,049.93	505,041.47	66.3%
24048040 52130 WATER	200,000	200,000	108,020.94	4,339.84	41,979.06	50,000.00	75.0%
24048040 52150 TELEPHONE EXPENSE	9,000	9,000	5,475.85	505.75	6,405.95	-2,881.80	132.0%
24048040 52510 MAINTENANCE SERVICE	80,000	80,000	31,694.20	1,664.00	78,780.34	-30,474.54	138.1%
24048040 52540 MOTOR VEHICLE MAINT	40,000	40,000	28,970.91	1,778.95	9,099.42	1,929.67	95.2%
24048040 52650 OTHER RENTAL	5,000	5,000	278.00	.00	6,398.71	-1,676.71	133.5%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24048040 52770 OTHER CONTRACTUAL S	200,000	200,000	183,309.60	.00	15,329.03	1,361.37	99.3%
24048040 52910 TRASH PICKUP	16,000	16,000	18,209.69	11,626.03	2,960.77	-5,170.46	132.3%
24048040 53000 SUPPLIES & MATERIAL	200,000	200,000	166,732.80	475.00	40,185.51	-6,918.31	103.5%
24048040 53200 HEATING OIL	1,100,000	1,100,000	854,289.64	100,769.07	137,151.48	108,558.88	90.1%
24048040 53210 AUTOMOTIVE FUEL & F	25,000	25,000	25,106.81	2,240.13	.00	-106.81	100.4%
24048040 53250 TOOLS & MISCELLANEO	50,000	50,000	58,103.41	.00	1,245.83	-9,349.24	118.7%
24048040 53430 JANITORIAL SUPPLIES	16,000	16,000	6,626.53	.00	9,100.39	273.08	98.3%
24048040 53435 CHEMICALS	210,000	210,000	148,219.09	43,764.65	18,643.91	43,137.00	79.5%
24048040 53445 SAFETY SUPPLIES	8,000	8,000	4,715.94	337.31	1,955.77	1,328.29	83.4%
24048040 53450 LABORATORY SUPPLIES	70,000	70,000	61,740.33	2,360.00	18,749.40	-10,489.73	115.0%
24048040 53460 CLOTHING & UNIFORMS	44,000	44,000	10,963.09	.00	35,482.17	-2,445.26	105.6%
24048040 54100 FRINGE BENEFITS	474,000	474,000	302,372.60	32,090.34	.00	171,627.40	63.8%
24048040 54130 FICA-CITY'S SHARE	189,450	189,450	156,951.21	21,219.48	.00	32,498.79	82.8%
24048040 54140 PENSION - CITY'S SH	200,000	200,000	122,432.46	17,047.49	.00	77,567.54	61.2%
24048040 54232 GENERAL LIABILITY C	250,000	250,000	210,190.45	45,966.08	.00	39,809.55	84.1%
24048040 54735 SEWER CLAIMS-WORKER	200,000	200,000	498,672.12	6,249.93	.00	-298,672.12	249.3%
24048040 56215 OUTSIDE SERVICES	150,000	150,000	151,751.32	.00	22,116.52	-23,867.84	115.9%
24048040 56990 MISCELLANEOUS	0	0	.00	.00	3,204.02	-3,204.02	100.0%
TOTAL IN-HOUSE SEWER OPERATIONS	8,016,570	8,016,570	6,002,967.85	629,115.56	900,430.70	1,113,171.45	86.1%
24048046 SEWER CHARGES							
24048046 46610 SEWER USE FEES-CURR	-12,267,993	-12,267,993	-11,820,440.07	-180,625.13	.00	-447,552.93	96.4%
24048046 46620 SEWER USE FEES - PR	-18,000	-18,000	-22,690.26	-858.96	.00	4,690.26	126.1%
24048046 46630 SEWER INTEREST & LI	-20,000	-20,000	-32,322.95	-9,947.42	.00	12,322.95	161.6%
24048046 46640 SEWER INTEREST & LI	-15,000	-15,000	-9,520.45	-249.52	.00	-5,479.55	63.5%
24048046 46670 ORANGE SHARE SERVIC	-390,000	-390,000	.00	.00	.00	-390,000.00	.0%
24048046 47675 ORANGE SHARE CWF DE	-216,000	-216,000	-368,349.65	.00	.00	152,349.65	170.5%
24048046 47680 NITROGEN CREDIT	0	0	-6,921.00	.00	.00	6,921.00	100.0%
TOTAL SEWER CHARGES	-12,926,993	-12,926,993	-12,260,244.38	-191,681.03	.00	-666,748.62	94.8%
TOTAL SEWER OPERATING FUND	0	0	-2,962,910.56	956,010.84	1,424,951.98	1,537,958.58	100.0%
TOTAL REVENUES	-12,926,993	-12,926,993	-12,260,244.38	-191,681.03	.00	-666,748.62	
TOTAL EXPENSES	12,926,993	12,926,993	9,297,333.82	1,147,691.87	1,424,951.98	2,204,707.20	
GRAND TOTAL	0	0	-2,962,910.56	956,010.84	1,424,951.98	1,537,958.58	100.0%

** END OF REPORT - Generated by David Taylor **

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
195 WH FIRE DEPT-ALLINGTOWN (FD3)							
19500010 ALLINGTOWN FD - ADMIN.							
19500010 51000	REGULAR WAGES	289,609	289,609	210,173.75	26,972.45	.00	79,435.25 72.6%
19500010 52100	GAS HEATING	15,000	15,000	6,797.35	1,661.26	1,231.55	6,971.10 53.5%
19500010 52110	ELECTRICITY	17,000	17,000	10,227.17	.00	2,078.52	4,694.31 72.4%
19500010 52130	WATER	198,000	198,000	101,227.52	123.38	256.92	96,515.56 51.3%
19500010 52150	TELEPHONE EXPENSE	14,000	14,000	13,889.23	494.27	2,106.18	-1,995.41 114.3%
19500010 52330	TRAINING AND EDUCAT	31,000	31,000	32,523.65	13,489.00	236.00	-1,759.65 105.7%
19500010 52360	BUSINESS EXPENSE	16,000	16,000	11,082.33	525.95	2,363.39	2,554.28 84.0%
19500010 52420	FINANCIAL SERVICES	20,000	20,000	.00	.00	.00	20,000.00 .0%
19500010 52530	BUILDING MAINTENANC	20,000	20,000	10,201.00	635.00	.00	9,799.00 51.0%
19500010 52580	EQUIPMENT MAINTENAN	60,000	60,000	54,428.79	428.40	5,800.00	-228.79 100.4%
19500010 52820	PSYCHOLOGICAL TESTI	16,000	16,000	1,337.00	.00	.00	14,663.00 8.4%
19500010 53110	OFFICE SUPPLIES	6,000	6,000	3,452.47	109.43	487.52	2,060.01 65.7%
19500010 53210	AUTOMOTIVE FUEL & F	18,000	18,000	10,506.92	.00	3,263.48	4,229.60 76.5%
19500010 54032	GEN'L LIAB INSUR PR	60,000	60,000	45,701.00	.00	.00	14,299.00 76.2%
19500010 54110	HEALTH INSURANCE PR	1,666,842	1,666,842	1,260,347.35	109,345.50	.00	406,494.65 75.6%
19500010 54120	LIFE INSURANCE PREM	31,000	31,000	18,457.73	2,390.97	6,499.34	6,042.93 80.5%
19500010 54130	FICA-CITY'S SHARE	21,721	21,721	10,328.38	1,280.25	.00	11,392.30 47.6%
19500010 54140	PENSION - CITY'S SH	2,540,196	2,540,196	1,278,020.75	1,008.50	.00	1,262,175.25 50.3%
19500010 54180	HEART & HYPERTENSIO	35,000	35,000	.00	.00	.00	35,000.00 .0%
19500010 54192	WORKERS COMP PREM-A	125,000	125,000	47,281.26	2,685.83	.00	77,718.74 37.8%
19500010 55160	PC'S/HARDWARE	42,500	42,500	31,043.96	1,375.00	3,849.77	7,606.27 82.1%
19500010 55630	RADIO EQUIPMENT	40,000	40,000	3,500.81	.00	.00	36,499.19 8.8%
19500010 55900	CAPITAL OUTLAY - OT	500,000	500,000	.00	.00	.00	500,000.00 .0%
19500010 56010	UNALLOCATED CONTING	175,000	175,000	-1,118.83	800.00	6,535.04	169,583.79 3.1%
19500010 56175	ADVANCE FUNDING OPE	117,500	117,500	.00	.00	.00	117,500.00 .0%
19500010 56990	MISCELLANEOUS	16,000	16,000	3,182.24	1,875.00	4,998.26	7,819.50 51.1%
TOTAL ALLINGTOWN FD - ADMIN.		6,091,368	6,091,368	3,162,591.83	165,200.19	39,705.97	2,889,069.88 52.6%
19500030 ALLINGTOWN FIRE DEPT OPS							
19500030 51000	REGULAR WAGES	1,519,965	1,519,965	1,093,373.06	150,392.20	.00	426,591.94 71.9%
19500030 51500	OVERTIME	480,000	480,000	444,380.62	44,464.77	.00	35,619.38 92.6%
19500030 51800	SEPARATION PAY	45,000	45,000	.00	.00	.00	45,000.00 .0%
19500030 51801	WORKERS' COMP. PAY	0	0	4,864.57	1,509.00	.00	-4,864.57 100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19500030 52150 TELEPHONE EXPENSE	305,000	305,000	93,788.91	17,152.48	19,642.15	191,568.94	37.2%
19500030 52780 UNIFORM ALLOWANCE -	26,000	26,000	12,959.40	62.40	1,209.00	11,831.60	54.5%
19500030 53250 TOOLS & MISCELLANEO	70,000	70,000	15,801.51	3,410.23	24,302.79	29,895.70	57.3%
19500030 53440 MEDICAL SUPPLIES	38,000	38,000	18,336.78	.00	7,233.22	12,430.00	67.3%
19500030 54130 FICA-CITY'S SHARE	60,000	60,000	54,984.73	7,728.71	.00	5,015.27	91.6%
19500030 54140 PENSION - CITY'S SH	166,000	166,000	48,095.96	4,961.05	.00	117,904.04	29.0%
19500030 55220 TRUCKS	265,000	265,000	33,712.97	.00	5,695.00	225,592.03	14.9%
19500030 56180 EDUCATIONAL REIMBUR	115,250	115,250	54,725.00	.00	.00	60,525.00	47.5%
TOTAL ALLINGTOWN FIRE DEPT OPS	3,090,215	3,090,215	1,875,023.51	229,680.84	58,082.16	1,157,109.33	62.6%
19520045 GRANTS-ALLINGTOWN FD3							
19520045 45231 PILOT-COLLEGES & HO	-770,501	-770,501	-733,961.12	.00	.00	-36,539.88	95.3%
19520045 45249 MRSA - MOTOR VEHICL	-960,525	-960,525	-1,302,848.66	.00	.00	342,323.66	135.6%
19520045 45290 STATE MISCELLANEOUS	-21,515	-21,515	-200.00	.00	.00	-21,315.00	.9%
19520045 45340 SCCRWA- PILOT GRANT	-49,166	-49,166	-49,117.42	.00	.00	-48.58	99.9%
TOTAL GRANTS-ALLINGTOWN FD3	-1,801,707	-1,801,707	-2,086,127.20	.00	.00	284,420.20	115.8%
19520047 MISCELLANEOUS REVENUE-ALL/FD3							
19520047 42900 MISCELLANEOUS FEES	-60,000	-60,000	-112,100.91	-5,500.61	.00	52,100.91	186.8%
19520047 45130 FEDERAL EMERGENCY M	-271,429	-271,429	.00	.00	.00	-271,429.00	.0%
19520047 46720 POLICE/FD EXTRA DUT	-4,000	-4,000	-8,776.41	.00	.00	4,776.41	219.4%
19520047 47050 FD BUNDLE BILLING E	-40,000	-40,000	-7,166.25	-1,199.16	.00	-32,833.75	17.9%
19520047 47060 FD TRANSPORT INCOME	0	0	-40,660.25	-8,067.65	.00	40,660.25	100.0%
19520047 47600 DONATIONS	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%
19520047 47900 MISCELLANEOUS	0	0	-14,515.46	-20.00	.00	14,515.46	100.0%
TOTAL MISCELLANEOUS REVENUE-ALL/F	-475,429	-475,429	-183,219.28	-14,787.42	.00	-292,209.72	38.5%
19524041 PROPERTY TAXES - ALLINGTOWN FD							
19524041 41100 CURRENT PROPERTY TA	-6,788,447	-6,788,447	-6,719,903.69	-84,780.21	.00	-68,542.99	99.0%
19524041 41200 PRIOR YEARS TAX LEV	-66,000	-66,000	-56,766.26	-7,443.91	.00	-9,233.74	86.0%
19524041 41300 SUSPENSE TAXES	-6,000	-6,000	-20,699.55	-13,710.71	.00	14,699.55	345.0%
19524041 41610 CURRENT PROPERTY TA	-22,000	-22,000	-16,152.05	-4,949.71	.00	-5,847.95	73.4%

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
MAYOR'S OFFICE					
11050010	51000	REGULAR WAGES	\$312,693	\$312,693	\$0
11050010	51300	PART TIME WAGES	\$20,000	\$20,000	\$0
11050010	52220	OUTSIDE PRINTING/BUDGET	\$1,000	\$1,000	\$0
11050010	52320	SUBSCRIPTIONS	\$175	\$175	\$0
11050010	52330	TRAINING & EDUCATION	\$300	\$300	\$0
11050010	52350	TRAVEL EXPENSE	\$1,000	\$1,000	\$0
11050010	52360	BUSINESS EXPENSE	\$4,750	\$4,750	\$0
11050010	52370	COUNCIL OF GOVERNMENTS	\$24,000	\$24,000	\$0
11050010	52390	CT. CONFERENCE MUNICIPAL.	\$36,160	\$36,160	\$0
11050010	52397	U.S. CONFERENCE MAYORS	\$7,000	\$7,000	\$0
11050010	52750	FEES AND CHARGES	\$0	\$0	\$0
11050010	53110	OFFICE SUPPLIES	\$0	\$0	\$0
11050010	53490	OTHER OPERATING SUPPLIES	\$2,100	\$2,100	\$0
TOTAL			\$409,178	\$409,178	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
CORPORATION COUNSEL					
11100010	51000	REGULAR WAGES	\$411,926	\$411,926	\$0
11100010	51300	LAW CLERK P/T	\$0	\$0	\$0
11100010	51500	OVERTIME	\$0	\$0	\$0
11100010	52310	CONVENTIONS & DUES	\$1,000	\$1,000	\$0
11100010	52430	LEGAL SERVICES	\$200,000	\$200,000	\$0
11100010	52480	OTHER PROFESSIONAL SERVICES	\$20,000	\$20,000	\$0
11100010	52490	TAX FORECLOSURE EXPENSE	\$35,000	\$35,000	\$0
11100010	New	ETHICS BOARD EXPENSES	\$10,000	\$10,000	\$0
11100010	53110	OFFICE SUPPLIES	\$2,500	\$2,500	\$0
11100010	53140	LIBRARY SUPPLIES	\$6,000	\$6,000	\$0
11100010	55180	COMPUTER SOFTWARE	\$0	\$0	\$0
		TOTAL	\$686,426	\$686,426	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
PERSONNEL DEPARTMENT					
11150010	51000	REGULAR WAGES	\$372,654	\$372,654	\$0
11150010	51500	OVERTIME	\$6,000	\$6,000	\$0
11150010	52250	ADVERTISING	\$3,000	\$3,000	\$0
11150010	52260	OTHER PRINTING SERVICES	\$500	\$500	\$0
11150010	52310	CONVENTIONS & DUES	\$500	\$500	\$0
11150010	52330	TRAINING & EDUCATION	\$3,000	\$3,000	\$0
11150010	52480	OTHER PROFESSIONAL SERVICES	\$10,000	\$10,000	\$0
11150010	52830	OTHER EXAMINATIONS	\$9,200	\$9,200	\$0
		TOTAL	\$404,854	\$404,854	\$0

			<u>FY 25 MAYOR'S RECOMM.</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>COUNCIL CHANGES</u>
TELEPHONE ADMINISTRATION					
11209910	52150	TELEPHONE	\$358,000	\$358,000	\$0
		TOTAL	<u>\$358,000</u>	<u>\$358,000</u>	<u>\$0</u>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
CITY CLERK					
11250010	51000	REGULAR WAGES	\$261,311	\$261,311	\$0
11250010	51500	OVERTIME	\$1,298	\$1,298	\$0
11250010	52250	ADVERTISING	\$1,134	\$1,134	\$0
11250010	52290	ELECTION DAY EXPENSE	\$20,000	\$20,000	\$0
11250010	52310	CONVENTIONS & DUES	\$1,300	\$1,300	\$0
11250010	52330	TRAINING AND EDUCATION	\$1,000	\$1,000	\$0
11250010	52425	ARCHIVING SERVICES	\$52,000	\$52,000	\$0
11250010	52480	OTHER PROFESSIONAL SERVICES	\$20,000	\$20,000	\$0
11250010	52520	OFFICE EQUIPMENT REPAIRS	\$1,000	\$1,000	\$0
11250010	52750	FEEES AND CHARGES	\$800	\$800	\$0
11250010	52770	OTHER CONTRACTUAL SERVICES	\$76,000	\$76,000	\$0
11250010	53590	DOG LICENSES	\$100	\$100	\$0
		TOTAL	\$435,943	\$435,943	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
REGISTRAR OF VOTERS					
11300010	51000	REGULAR WAGES	\$62,000	\$62,000	\$0
11300010	51020	DEPUTY REGISTRARS	\$18,000	\$18,000	\$0
11300010	51350	PART TIME - ELECTED	\$43,000	\$43,000	\$0
11300010	51400	TEMPORARY PAYROLL	\$54,650	\$54,650	\$0
11300010	51500	OVERTIME	\$6,118	\$6,118	\$0
11300010	52010	POSTAGE	\$24,000	\$24,000	\$0
11300010	52310	CONVENTIONS & DUES	\$1,800	\$1,800	\$0
11300010	52330	TRAINING AND EDUCATION	\$800	\$800	\$0
11300010	52580	EQUIPMENT MAINT./REPAIR	\$6,500	\$6,500	\$0
11300010	53130	OTHER SUPPLIES	\$1,000	\$1,000	\$0
11300010	52620	RENTAL OF BUILDINGS	\$25,000	\$0	(\$25,000)
11300010	55600	VOTING MACHINES	\$16,765	\$16,765	\$0
TOTAL			\$259,633	\$234,633	(\$25,000)

- Budget increased for

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
PROBATE COURT					
11650010	52640	OFFICE EQUIPMENT RENTAL	\$6,300	\$6,300	\$0
11650010	53110	OFFICE SUPPLIES	\$4,000	\$4,000	\$0
11650010	55190	OTHER OFFICE EQUIPMENT	\$2,258	\$2,258	\$0
		TOTAL	\$12,558	\$12,558	\$0
			<hr/>	<hr/>	<hr/>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
PLANNING & DEVEL. ADMINISTRATION					
11900010	51000	REGULAR WAGES	\$586,308	\$627,836	\$41,528
11900010	51500	OVERTIME	\$5,000	\$5,000	\$0
11900010	52210	PRINTING	\$5,000	\$5,000	\$0
11900010	52250	ADVERTISING	\$55,000	\$55,000	\$0
11900010	52280	MAP PRINTING	\$1,000	\$1,000	\$0
11900010	52310	CONVENTIONS & DUES	\$4,000	\$4,000	\$0
11900010	52382	ENG COST PLAN & DEV'T	\$20,000	\$20,000	\$0
11900010	52385	ECONOMIC DEV'T CONSULTANT	\$0	\$0	\$0
11900010	52395	DUES REG ECON GTH, SW CONSV DIS	\$18,000	\$18,000	\$0
11900010	52425	ARCHIVING SERVICES	\$10,000	\$10,000	\$0
11900010	52475	PUBLIC HEARING SECRETARY	\$10,000	\$10,000	\$0
11900010	52520	OFFICE EQUIPMENT REPAIRS	\$250	\$250	\$0
11900010	56400	PROPERTY MANAGEMENT	\$25,000	\$25,000	\$0
		TOTAL	\$739,558	\$781,086	\$41,528
GRANTS ADMINISTRATION					
11900012	51000	REGULAR WAGES	\$302,968	\$302,968	\$0
11900012	51500	OVERTIME	\$5,000	\$5,000	\$0
11900012	53420	GRANT DEVELOPMENT COSTS	\$1,000	\$1,000	\$0
11900012	55190	OTHER OFFICE EQUIPMENT	\$0	\$0	\$0
11900012	56210	CONSULTANT	\$0	\$0	\$0
		TOTAL	\$308,968	\$308,968	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
BUILDING DEPARTMENT					
11900013	51000	REGULAR WAGES	\$540,904	\$540,904	\$0
11900013	51500	OVERTIME	\$7,500	\$7,500	\$0
11900013	52310	CONVENTIONS & DUES	\$6,000	\$6,000	\$0
11900013	52360	BUSINESS EXPENSE	\$2,000	\$2,000	\$0
11900013	52425	ARCHIVING SERVICES	\$5,000	\$5,000	\$0
11900013	52440	ENGINEERING SERVICES	\$900	\$900	\$0
11900013	52520	OFFICE EQUIPMENT REPAIRS	\$500	\$500	\$0
11900013	52590	DEMOLITION OF BUILDINGS	\$9,000	\$9,000	\$0
11900013	55190	OTHER OFFICE EQUIPMENT	\$500	\$500	\$0
		TOTAL	\$572,304	\$572,304	\$0

			<u>FY 25 MAYOR'S RECOMM.</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>COUNCIL CHANGES</u>
TREASURER					
12000010	51350	PART TIME ELECTED	\$7,600	\$7,600	\$0
		TOTAL	<u>\$7,600</u>	<u>\$7,600</u>	<u>\$0</u>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
COMPTROLLER					
12100010	51000	REGULAR WAGES	\$1,091,994	\$1,091,994	\$0
12100010	51500	OVERTIME	\$4,500	\$4,500	\$0
12100010	52310	CONVENTIONS & DUES	\$200	\$200	\$0
12100010	52420	FINANCIAL SERVICES	\$340,000	\$340,000	\$0
12100010	52570	OTHER REPAIRS & MAINT/UPGRD	\$10,000	\$0	(\$10,000)
12100010	53445	SAFETY PROGRAMS	\$0	\$10,000	\$10,000
TOTAL			\$1,446,694	\$1,446,694	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
			<hr/>	<hr/>	<hr/>
PURCHASING					
12100020	51000	REGULAR WAGES	\$211,444	\$211,444	\$0
12100020	51500	OVERTIME	\$1,000	\$1,000	\$0
12100020	52210	PRINTING	\$200	\$200	\$0
12100020	52250	ADVERTISING	\$18,000	\$18,000	\$0
12100020	53110	OFFICE SUPPLIES	\$60,000	\$60,000	\$0
12100020	53115	OFFICE SUPPLIES - POLICE	\$27,000	\$27,000	\$0
12100020	55190	OTHER OFFICE EQUIPMENT	\$182	\$182	\$0
		TOTAL	\$317,826	\$317,826	\$0
			<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
INFORMATION TECHNOLOGY					
12200022	51000	REGULAR WAGES	\$350,595	\$350,595	\$0
12200022	51500	OVERTIME	\$20,000	\$20,000	\$0
12200022	52330	TRAINING AND EDUCATION	\$10,000	\$10,000	\$0
12200022	52460	OUTSIDE DATA PROCESSING	\$6,000	\$6,000	\$0
12200022	52510	MAINTENANCE SERVICE AGREEMENT	\$411,095	\$411,095	\$0
12200022	52570	OTHER REPAIRS & MAINT/UPGRD	\$50,000	\$50,000	\$0
12200022	52660	SOFTWARE LICENSES	\$4,000	\$4,000	\$0
12200022	53120	DATA PROCESSING SUPPLIES	\$4,000	\$4,000	\$0
12200022	55170	OTHER DATA PROCESSING EQUIP	\$7,000	\$7,000	\$0
		TOTAL	\$862,690	\$862,690	\$0

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
CENTRAL SERVICES					
12200023	52010	POSTAGE	\$55,000	\$55,000	\$0
12200023	52570	OTHER REPAIRS & MAINT/UPGRD	\$2,100	\$2,100	\$0
12200023	52670	COPIER RENTAL	\$60,000	\$60,000	\$0
12200023	53490	OTHER OPERATING SUPPLIES	\$10,000	\$10,000	\$0
12200023	53495	COFFEE & WATER	\$5,000	\$5,000	\$0
12200023	55190	OTHER OFFICE EQUIPMENT	\$30,000	\$30,000	\$0
12200023	55640	SAFETY EQUIPMENT	\$1,800	\$1,800	\$0
		TOTAL	<hr/>	<hr/>	<hr/>
			\$163,900	\$163,900	\$0
			<hr/>	<hr/>	<hr/>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
TAX ASSESSMENT					
12300010	51000	REGULAR WAGES	\$515,282	\$515,282	\$0
12300010	51500	OVERTIME	\$7,000	\$7,000	\$0
12300010	52210	PRINTING	\$8,100	\$8,100	\$0
12300010	52250	ADVERTISING	\$0	\$0	\$0
12300010	52280	MAP PRINTING	\$4,000	\$4,000	\$0
12300010	52310	CONVENTIONS & DUES	\$600	\$600	\$0
12300010	52330	TRAINING AND EDUCATION	\$4,275	\$4,275	\$0
12300010	52480	OTHER PROFESSIONAL SERVICES	\$5,650	\$5,650	\$0
		TOTAL	\$544,907	\$544,907	\$0
BOARD OF ASSESSMENT APPEALS					
12300025	51500	OVERTIME	\$600	\$600	\$0
12300025	52760	STIPENDS	\$3,000	\$3,000	\$0
		TOTAL	\$3,600	\$3,600	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
TAX COLLECTOR					
12400010	51000	REGULAR WAGES	\$456,306	\$456,306	\$0
12400010	51500	OVERTIME	\$1,600	\$1,600	\$0
12400010	52020	PROC & MAIL TAX BILLS	\$45,000	\$45,000	\$0
12400010	52210	PRINTING	\$14,500	\$14,500	\$0
12400010	52250	ADVERTISING	\$2,200	\$2,200	\$0
12400010	52310	CONVENTIONS & DUES	\$1,050	\$1,050	\$0
12400010	52330	TRAINING AND EDUCATION	\$600	\$600	\$0
12400010	52520	OFFICE EQUIPMENT REPAIRS	\$220	\$220	\$0
12400010	54260	OVER/UNDER BAD CHECKS	\$50	\$50	\$0
12400010	56995	DMV	\$500	\$500	\$0
12400010	52420	CASH TRANSPORT	\$9,000	\$9,000	\$0
12400010	55190	OTHER OFFICE EQUIPMENT	\$1,500	\$1,500	\$0
TOTAL			\$532,526	\$532,526	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
EMERGENCY REPORTING SYSTEM					
13000010	51000	REGULAR WAGES	\$1,128,505	\$1,128,505	\$0
13000010	51300	PARTTIME PAYROLL	\$0	\$0	\$0
13000010	51400	TEMPORARY PAYROLL	\$0	\$0	\$0
13000010	51500	OVERTIME	\$238,668	\$238,668	\$0
13000010	51700	LONGEVITY PAY	\$5,930	\$5,930	\$0
13000010	51800	SEPARATION PAY	\$32,351	\$32,351	\$0
13000010	52150	TELEPHONE EXPENSE	\$26,000	\$26,000	\$0
13000010	52510	MAINTENANCE SERVICE AGREEMENT	\$254,851	\$254,851	\$0
13000010	53110	OFFICE SUPPLIES	\$6,000	\$6,000	\$0
13000010	54110	HEALTH INSURANCE PREMIUMS	\$301,338	\$301,338	\$0
13000010	54130	FICA-CITY'S SHARE	\$102,525	\$102,525	\$0
13000010	54140	PENSION - CITY'S SHARE	\$110,094	\$110,094	\$0
13000010	55180	COMPUTER SOFTWARE	\$15,000	\$15,000	\$0
13000010	55190	OTHER OFFICE EQUIPMENT	\$14,400	\$14,400	\$0
		TOTAL	\$2,235,662	\$2,235,662	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
POLICE DEPT. ADMIN.					
13100010	51000	REGULAR WAGES	\$296,201	\$296,201	\$0
13100010	51530	VACATION BUY BACK	\$35,875	\$35,875	\$0
13100010	51700	LONGEVITY PAY	\$28,000	\$28,000	\$0
13100010	52040	PAGERS/COMMUNICATIONS	\$0	\$0	\$0
13100010	52110	ELECTRICITY	\$76,000	\$76,000	\$0
13100010	52150	TELEPHONE EXPENSE	\$230,000	\$230,000	\$0
13100010	52220	OUTSIDE PRINTING SERVICES	\$3,000	\$3,000	\$0
13100010	52255	MINORITY RECRUITMENT	\$8,000	\$0	(\$8,000)
13100010	52260	OTHER PRINTING SERVICES	\$500	\$500	\$0
13100010	52310	CONVENTIONS & DUES	\$2,200	\$2,200	\$0
13100010	52450	MEDICAL SERVICES	\$27,500	\$27,500	\$0
13100010	52630	VEHICLE RENTALS	\$24,000	\$24,000	\$0
13100010	52640	OFFICE EQUIPMENT RENTAL	\$50,000	\$50,000	\$0
13100010	52650	OTHER RENTAL	\$24,000	\$24,000	\$0
13100010	52660	SOFTWARE LICENSES	\$37,840	\$37,840	\$0
13100010	52730	PRISONER MEALS	\$3,000	\$3,000	\$0
13100010	52750	FEES AND CHARGES (UpSafety)	\$0	\$0	\$0
13100010	52770	OTHER CONTRACTUAL SERVICES	\$200,000	\$200,000	\$0
13100010	52780	UNIFORM ALLOW. - FULL TIME	\$3,500	\$3,500	\$0
13100010	52820	PSYCHOLOGICAL TESTING	\$17,000	\$17,000	\$0
13100010	52830	OTHER EXAMINATIONS	\$7,000	\$7,000	\$0
13100010	53130	OTHER SUPPLIES	\$14,000	\$14,000	\$0
13100010	53210	AUTOMOTIVE FUEL & FLUIDS	\$200,000	\$200,000	\$0
13100010	54320	PAYMENTS TO OUTSIDE AGENCIES	\$12,000	\$12,000	\$0
13100010	55650	SRT EQUIPMENT	\$35,000	\$35,000	\$0
13100010	56180	EDUCATIONAL REIMBURSEMENT	\$23,000	\$23,000	\$0
TOTAL			\$1,357,616	\$1,349,616	(\$8,000)

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
POLICE DEPT. OPERATIONS					
13100030	51000	REGULAR WAGES	\$10,779,687	\$10,779,687	\$0
13100030	51500	OVERTIME	\$450,000	\$450,000	\$0
13100030	51520	POLICE MANPOWER OVERTIME	\$1,750,000	\$1,750,000	\$0
13100030	51530	VACATION BUY BACK	\$430,500	\$430,500	\$0
13100030	51540	INTERCITY POLICE EXTRA DUTY	\$403,850	\$403,850	\$0
13100030	51610	SHIFT DIFFERENTIAL - UNIFORM	\$115,000	\$115,000	\$0
13100030	51700	LONGEVITY PAY	\$520,000	\$520,000	\$0
13100030	51800	SEPARATION PAY	\$250,000	\$250,000	\$0
13100030	51801	WORKERS' COMP. PAY	\$250,000	\$250,000	\$0
13100030	52360	BUSINESS EXPENSE	\$8,000	\$8,000	\$0
13100030	52780	UNIFORM ALLOWANCE - FULL TIME	\$180,000	\$180,000	\$0
13100030	53520	POLICE CONSUMABLES	\$25,000	\$25,000	\$0
TOTAL			\$15,162,037	\$15,162,037	\$0
			<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
POLICE DEPT. SUPPORT					
13100031	51000	REGULAR WAGES	\$582,881	\$582,881	\$0
13100031	51300	PART TIME WAGES	\$250,820	\$250,820	\$0
13100031	51510	POLICE TRAINING OVERTIME	\$150,000	\$150,000	\$0
13100031	51801	WORKERS' COMP. PAY	\$0	\$0	\$0
13100031	52330	TRAINING AND EDUCATION	\$80,000	\$80,000	\$0
13100031	52350	TRAVEL EXPENSES	\$6,000	\$6,000	\$0
13100031	52480	OTHER PROFESSIONAL SERVICES	\$22,000	\$22,000	\$0
13100031	52540	MOTOR VEHICLE MAINT/REPAIR	\$0	\$0	\$0
13100031	52570	OTHER REPAIRS & MAINT/UPGRD	\$75,000	\$75,000	\$0
13100031	52790	UNIFORM ALLOWANCE - PART TIME	\$3,000	\$3,000	\$0
13100031	53260	TRAFFIC RELATED SUPPLIES	\$17,500	\$17,500	\$0
13100031	53450	LABORATORY SUPPLIES	\$7,500	\$7,500	\$0
13100031	53510	FIREARM SUPPLIES	\$80,000	\$80,000	\$0
		TOTAL	\$1,274,701	\$1,274,701	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
ANIMAL CONTROL					
13202010	51000	REGULAR WAGES	\$239,644	\$239,644	\$0
13202010	51300	PART TIME WAGES	\$20,300	\$20,300	\$0
13202010	51500	OVERTIME	\$26,000	\$26,000	\$0
13202010	51530	VACATION BUY BACK	\$3,500	\$3,500	\$0
13202010	51700	LONGEVITY PAY	\$5,100	\$5,100	\$0
13202010	51801	WORKERS' COMP. PAY	\$2,500	\$2,500	\$0
13202010	52100	GAS HEATING	\$0	\$0	\$0
13202010	52110	ELECTRICITY	\$27,295	\$27,295	\$0
13202010	52130	WATER	\$0	\$0	\$0
13202010	52250	ADVERTISING	\$500	\$500	\$0
13202010	52455	VETERINARY SERVICES	\$20,000	\$20,000	\$0
13202010	52780	UNIFORM ALLOWANCE - FULL TIME	\$6,200	\$6,200	\$0
13202010	53485	DOG FOOD	\$2,000	\$2,000	\$0
13202010	55370	OTHER EQUIPMENT	\$6,000	\$6,000	\$0
		TOTAL	\$359,039	\$359,039	\$0

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
EMERGENCY MANAGEMENT					
13300010	51300	PART TIME WAGES	\$52,275	\$52,275	\$0
13300010	52150	TELEPHONE EXPENSE	\$750	\$750	\$0
13300010	53130	OTHER SUPPLIES	\$31,000	\$31,000	\$0
13300010	54090	OTHER CHARGES	\$500	\$500	\$0
TOTAL			<hr/>	<hr/>	<hr/>
			\$84,525	\$84,525	\$0
			<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
PUBLIC WORKS ADMINISTRATION					
14000010	51000	REGULAR WAGES	\$538,600	\$558,774	\$20,174
14000010	51300	PART TIME WAGES	\$12,000	\$12,000	\$0
14000010	51500	OVERTIME	\$5,000	\$5,000	\$0
14000010	52310	CONVENTIONS & DUES	\$2,000	\$2,000	\$0
14000010	NEW	BUILDING SECURITY	\$80,000	\$80,000	\$0
14000010	52680	TOWN AID ROAD	\$275,000	\$275,000	\$0
14000010	53460	CLOTHING & UNIFORMS	\$17,100	\$17,100	\$0
		TOTAL	\$929,700	\$949,874	\$20,174

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
ENGINEERING					
14100010	51000	REGULAR WAGES	\$241,132	\$241,132	\$0
14100010	52310	CONVENTIONS & DUES	\$2,500	\$2,500	\$0
14100010	52480	PROFESSIONAL SERVICES	\$10,000	\$10,000	\$0
14100010	52335	PROFESSIONAL LICENSE FEES	\$1,000	\$1,000	\$0
14100010	56110	MS4 MANDATE	\$250,000	\$250,000	\$0
		TOTAL	<hr/>	<hr/>	<hr/>
			\$504,632	\$504,632	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
VEHICLE MAINTENANCE					
14404072	51000	REGULAR WAGES	\$473,694	\$473,694	\$0
14404072	51500	OVERTIME	\$49,000	\$49,000	\$0
14404072	52100	GAS HEATING	\$35,000	\$35,000	\$0
14404072	52110	ELECTRICITY	\$18,973	\$18,973	\$0
14404072	52130	WATER	\$2,500	\$2,500	\$0
14404072	52310	CONVENTIONS & DUES	\$3,500	\$3,500	\$0
14404072	52320	SUBSCRIPTIONS & PERIODICALS	\$12,500	\$12,500	\$0
14404072	52540	MOTOR VEHICLE MAINT/REPAIR	\$135,000	\$110,000	(\$25,000)
14404072	52545	SPECIAL EQUIPMENT REPAIR	\$46,000	\$46,000	\$0
14404072	52550	GROUND MAINTENANCE	\$7,200	\$7,200	\$0
14404072	52575	EMISSIONS TESTING	\$0	\$0	\$0
14404072	52585	TIRE REPAIR & SERVICE	\$8,000	\$8,000	\$0
14404072	52630	VEHICLE RENTALS	\$500	\$500	\$0
14404072	52740	SECURITY SYSTEM	\$0	\$0	\$0
14404072	52940	HAZARDOUS WASTE DISPOSAL	\$2,500	\$2,500	\$0
14404072	53000	SUPPLIES & MATERIALS	\$0	\$0	\$0
14404072	53210	AUTOMOTIVE FUEL & FLUIDS	\$400,000	\$300,000	(\$100,000)
14404072	53220	MOTOR VEHICLE PARTS	\$250,000	\$250,000	\$0
14404072	53240	TIRES, TUBES & BATTERIES	\$66,855	\$55,855	(\$11,000)
14404072	53250	TOOLS & MISCELLANEOUS EQUIP.	\$18,600	\$18,600	\$0
14404072	53430	JANITORIAL SUPPLIES	\$1,400	\$1,400	\$0
14404072	53445	SAFETY SUPPLIES	\$4,000	\$4,000	\$0
14404072	53530	SNOW REMOVAL EQUIPMENT	\$45,000	\$45,000	\$0
14404072	53560	BROOMS & SWEEPERS	\$35,000	\$35,000	\$0
TOTAL			\$1,615,222	\$1,479,222	(\$136,000)

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
COMPOST SITE					
14505071	52740	SECURITY SYSTEM	\$2,200	\$2,200	\$0
14505071	52930	COMPOST SITE	\$0	\$0	\$0
14505071	52940	HAZARDOUS WASTE DISPOSAL	\$45,000	\$45,000	\$0
TOTAL			\$47,200	\$47,200	\$0
SOLID WASTE					
14509971	52900	SPECIAL TRASH PICKUP	\$332,000	\$332,000	\$0
14509971	52910	TRASH PICKUP	\$1,505,000	\$1,505,000	\$0
14509971	52915	TRASH PICKUP-CITY BUILDINGS	\$140,000	\$140,000	\$0
14509971	52920	TIPPING FEES	\$1,649,072	\$1,649,072	\$0
14509971	52931	YARD WASTE BAG PICKUP	\$180,000	\$180,000	\$0
14509971	52941	HAZARDOUS WASTE - CITY	\$5,000	\$5,000	\$0
14509971	52950	RECYCLING PICKUP	\$595,000	\$595,000	\$0
14509971	52955	PORTABLE RESTROOMS	\$31,000	\$40,000	\$9,000
TOTAL			\$4,437,072	\$4,446,072	\$9,000

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
GROUNDS MAINTENANCE					
14606074	52510	MAINTENANCE SERVICE AGREEMENT	\$3,500	\$3,500	\$0
14606074	52580	EQUIPMENT MAINTENANCE/REPAIR	\$2,000	\$2,000	\$0
14606074	53265	STREET MARKING PAINT	\$5,000	\$5,000	\$0
14606074	53490	OTHER OPERATING SUPPLIES	\$5,000	\$5,000	\$0
14606074	53555	LIGHT POLES	\$15,000	\$15,000	\$0
		TOTAL	\$30,500	\$30,500	\$0
BUILDING MAINTENANCE					
14606075	51000	REGULAR WAGES	\$564,735	\$564,735	\$0
14606075	51500	OVERTIME	\$80,000	\$80,000	\$0
14606075	52100	GAS HEATING	\$82,400	\$82,400	\$0
14606075	52110	ELECTRICITY	\$642,186	\$642,186	\$0
14606075	52130	WATER	\$20,600	\$20,600	\$0
14606075	52500	HVAC MAINTENANCE	\$110,000	\$110,000	\$0
14606075	52510	MAINTENANCE SERVICE AGREEMENT	\$70,000	\$70,000	\$0
14606075	52530	BUILDING MAINTENANCE/REPAIR	\$82,800	\$82,800	\$0
14606075	52740	SECURITY SYSTEM	\$16,000	\$16,000	\$0
14606075	53430	JANITORIAL SUPPLIES	\$24,000	\$24,000	\$0
14606075	53445	SAFETY SUPPLIES	\$4,000	\$4,000	\$0
14606075	53495	COFFEE & WATER	\$1,000	\$1,000	\$0
		TOTAL	\$1,697,721	\$1,697,721	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
HIGHWAYS & PARKS ADMIN					
14704010	51000	REGULAR WAGES	\$2,770,588	\$2,770,588	\$0
14704010	51400	TEMPORARY PAYROLL	\$110,000	\$110,000	\$0
14704010	51500	OVERTIME	\$280,000	\$280,000	\$0
14704010	51550	SNOW REMOVAL	\$80,000	\$80,000	\$0
14704010	52160	STREET LIGHTING	\$1,000,000	\$950,000	(\$50,000)
14704010	52550	GROUNDS MAINTENANCE	\$41,800	\$41,800	\$0
14704010	52610	LAND RENTAL	\$900	\$900	\$0
14704010	53380	MISC. CONSTRUCTION SUPPLIES	\$74,380	\$74,380	\$0
14704010	56990	SPECIAL PROJECTS	\$55,000	\$55,000	\$0
TOTAL			\$4,412,668	\$4,362,668	(\$50,000)
HIGHWAYS & PARKS ADMIN.					
14706010	53445	SAFETY SUPPLIES	\$9,000	\$9,000	\$0
TOTAL			\$9,000	\$9,000	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
PARKS MAINTENANCE					
14706076	52110	ELECTRICITY	\$112,988	\$112,988	\$0
14706076	52130	WATER	\$30,900	\$30,900	\$0
14706076	52530	BUILDING MAINTENANCE/REPAIR	\$14,000	\$14,000	\$0
14706076	52550	GROUNDS MAINTENANCE	\$77,312	\$77,312	\$0
14706076	52740	SECURITY SYSTEM	\$2,700	\$2,700	\$0
		TOTAL	\$237,900	\$237,900	\$0
OUTSIDE CONTRACTORS					
14706077	52570	OTHER REPAIRS & MAINT/UPGRD	\$25,000	\$25,000	\$0
14706077	52970	EVICION SERVICES	\$0	\$0	\$0
14706077	53380	MISC. CONSTRUCTION SUPPLIES	\$35,000	\$35,000	\$0
14706077	54095	STORM/EMERGENCY LOSSES	\$25,000	\$25,000	\$0
14706077	54360	EVICION STORAGE	\$69,000	\$69,000	\$0
		TOTAL	\$154,000	\$154,000	\$0
TREE DEPARTMENT					
14706078	52555	TREE MAINTENANCE	\$225,000	\$225,000	\$0
14706078	53490	OTHER OPERATING SUPPLIES	\$1,000	\$1,000	\$0
14706078	53570	TREES & SHRUBS	\$20,000	\$20,000	\$0
		TOTAL	\$246,000	\$246,000	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
HUMAN RESOURCES					
15000010	51000	REGULAR WAGES	\$506,419	\$444,387	(\$62,032)
15000010	51400	TEMPORARY PAYROLL	\$13,000	\$13,000	\$0
15000010	51500	OVERTIME	\$15,000	\$15,000	\$0
15000010	52220	OUTSIDE PRINTING SERVICES	\$0	\$0	\$0
15000010	52230	BEACH STICKERS	\$0	\$0	\$0
15000010	NEW	MARKETING/SOCIALMEDIA	\$50,000	\$50,000	\$0
15000010	52425	ARCHIVING SERVICES	\$27,000	\$27,000	\$0
15000010	NEW	VETERANS OUTREACH	\$20,000	\$20,000	\$0
15000010	52810	VETERANS MEMORIAL DAY SERVICE	\$4,000	\$4,000	\$0
15000010	52840	BAND CONCERTS	\$19,850	\$19,850	\$0
15000010	52850	HOLIDAY FESTIVITIES	\$14,000	\$14,000	\$0
15000010	53570	TREES & SHRUBS	\$0	\$0	\$0
15000010	54470	CLIENT ASSISTANCE	\$18,000	\$18,000	\$0
15000010	56990	AT RISK YOUTH	\$20,000	\$38,000	\$18,000
TOTAL			\$707,269	\$663,237	(\$44,032)

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
ELDERLY SERVICES					
15100010	51000	REGULAR WAGES	\$260,936	\$260,936	\$0
15100010	51100	PART TIME (2 PT, 19 HRS EA.)	\$0	\$0	\$0
15100010	52310	CONVENTIONS & DUES	\$500	\$500	\$0
15100010	52410	INSTRUCTORS	\$15,000	\$15,000	\$0
15100010	52700	TRANSPORTATION CONTRACT	\$165,000	\$165,000	\$0
15100010	52710	ELDERLY NUTRITION	\$18,000	\$18,000	\$0
15100010	53490	OTHER OPERATING SUPPLIES	\$9,000	\$9,000	\$0
15100010	52660	SOFTWARE LICENSES	\$4,500	\$4,500	\$0
TOTAL			<hr/>	<hr/>	<hr/>
			\$472,936	\$472,936	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
SOFTWARE LICENSES					
RECREATIONAL SERVICES					
15202050	51000	REGULAR WAGES	\$412,937	\$412,937	\$0
15202050	51080	RECREATION AIDES	\$51,810	\$51,810	\$0
15202050	51130	BEACH CONSTABLES	\$55,552	\$55,552	\$0
15202050	51160	SPECIAL ACTIVITY INSTRUCTORS	\$27,420	\$27,420	\$0
15202050	51170	SUPERVISORS & INSTRUCTORS	\$95,144	\$95,144	\$0
15202050	51180	LIFE GUARDS	\$84,112	\$84,112	\$0
15202050	51500	OVERTIME	\$10,882	\$10,882	\$0
15202050	52230	BEACH STICKERS	\$0	\$0	\$0
15202050	52310	CONVENTIONS & DUES	\$2,700	\$2,700	\$0
15202050	52530	BUILDING MAINTENANCE/REPAIR	\$13,824	\$13,824	\$0
15202050	52750	FEES AND CHARGES	\$4,000	\$4,000	\$0
15202050	52840	BAND CONCERTS	\$19,000	\$19,000	\$0
15202050	53250	TOOLS & MISCELLANEOUS EQUIP.	\$3,200	\$3,200	\$0
15202050	53440	MEDICAL SUPPLIES	\$5,510	\$5,510	\$0
15202050	53540	RECREATION SUPPLIES	\$17,486	\$17,486	\$0
15202050	53545	SPECIAL ACTIVITY SUPPLIES	\$0	\$0	\$0
15202050	54320	PAYMENTS TO OUTSIDE AGENCIES	\$11,200	\$11,200	\$0
15202050	55520	OTHER RECREATION EQUIPMENT	\$5,500	\$5,500	\$0
TOTAL			\$820,277	\$820,277	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
DAY CAMP PROGRAM					
15202051	51080	RECREATION AIDES	\$0	\$0	\$0
15202051	51400	TEMPORARY PAYROLL	\$175,400	\$175,400	\$0
15202051	52700	TRANSPORTATION CONTRACT	\$18,000	\$18,000	\$0
15202051	52750	FEES AND CHARGES	\$6,500	\$6,500	\$0
		TOTAL	\$199,900	\$199,900	\$0
BENNETT RINK PROGRAMS					
15202552	52620	BUILDING RENTAL	\$25,000	\$25,000	\$0
		TOTAL	\$25,000	\$25,000	\$0
AQUATIC PROGRAMS					
15202553	51040	AQUATIC PROGRAM INSTRUCTORS	\$22,560	\$22,560	\$0
15202553	51070	SWIMMING POOL STAFF	\$91,975	\$91,975	\$0
15202553	51300	PART TIME WAGES	\$22,000	\$22,000	\$0
15202553	52770	OTHER CONTRACTUAL SERVICES	\$20,900	\$20,900	\$0
15202553	53540	RECREATION SUPPLIES	\$3,350	\$3,350	\$0
15202553	53545	SPECIAL ACTIVITY SUPPLIES	\$6,332	\$6,332	\$0
		TOTAL	\$167,117	\$167,117	\$0

			FY 25	FY 25	COUNCIL
			MAYOR'S	ADOPTED	CHANGES
			RECOMM.	BUDGET	
			<hr/>	<hr/>	<hr/>
HEALTH DEPARTMENT					
15300010	51000	REGULAR WAGES	\$660,551	\$660,551	\$0
15300010	51500	OVERTIME	\$3,000	\$3,000	\$0
15300010	52310	CONVENTIONS & DUES	\$1,000	\$1,000	\$0
15300010	52450	MEDICAL SERVICES	\$500	\$500	\$0
15300010	52535	PEST CONTROL	\$1,000	\$1,000	\$0
15300010	52780	UNIFORM ALLOWANCE - F/T	\$1,500	\$1,500	\$0
15300010	53440	MEDICAL SUPPLIES	\$3,000	\$3,000	\$0
15300010	53490	OTHER OPERATING SUPPLIES	\$2,500	\$2,500	\$0
		TOTAL	<hr/> \$673,051 <hr/>	<hr/> \$673,051 <hr/>	<hr/> \$0 <hr/>

			<u>FY 25 MAYOR'S RECOMM.</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>COUNCIL CHANGES</u>
LIBRARY					
16001060	51000	REGULAR WAGES	\$1,833,089	\$1,833,089	\$0
16001060	56320	COVID RELATED EXPENSES	\$0	\$0	\$0
		TOTAL	<u>\$1,833,089</u>	<u>\$1,833,089</u>	<u>\$0</u>

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
					\$0
CITY INSURANCE PREMIUMS					\$0
18009980	54030	GEN'L LIABILITY	\$1,344,781	\$1,339,781	(\$5,000)
		TOTAL	\$1,344,781	\$1,339,781	(\$5,000)
CITY INSURANCE - RETENTION					
18009981	54210	PHYSICAL AUTO DAMAGE	\$220,000	\$220,000	\$0
18009981	54230	GENERAL LIABILITY LOSSES	\$600,000	\$600,000	\$0
18009981	54250	OTHER LOSSES	\$40,000	\$40,000	\$0
		TOTAL	\$860,000	\$860,000	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
EMPLOYEE BENEFITS					
18109982	51530	VACATION BUY BACK	\$114,444	\$114,444	\$0
18109982	51700	LONGEVITY PAY	\$81,600	\$81,600	\$0
18109982	51800	SEPARATION PAY	\$91,800	\$91,800	\$0
18109982	54110	HEALTH INSUR. - CT PARTNER.	\$6,955,716	\$6,955,716	\$0
18109982	54110	HEALTH INSURANCE - RETIREES	\$5,418,967	\$5,418,967	\$0
18109982	54120	LIFE INSURANCE PREMIUMS	\$173,224	\$173,224	\$0
18109982	54130	FICA-CITY'S SHARE	\$1,662,545	\$1,662,545	\$0
18109982	54140	PENSION - CITY'S SHARE	\$1,364,372	\$1,364,372	\$0
18109982	54141	PENSION POLICE	\$5,000,000	\$5,000,000	\$0
18109982	54170	LONG TERM DISABILITY PREMIUM	\$100,172	\$100,172	\$0
18109982	56180	EDUCATIONAL REIMBURSEMENT	\$15,345	\$15,345	\$0
		TOTAL	\$20,978,185	\$20,978,185	\$0
STATE MANDATED BENEFITS					
18109983	54160	CT UNEMPLOYMENT COMPENSATION	\$78,260	\$78,260	\$0
18109983	54180	HEART & HYPERTENSION	\$43,945	\$43,945	\$0
18109983	54190	WORKERS COMPENSATION PREM.	\$2,404,050	\$2,404,050	\$0
		TOTAL	\$2,526,255	\$2,526,255	\$0
MED COM					
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	\$44,013	\$44,013	\$0
		TOTAL	\$44,013	\$44,013	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
DEBT SERVICE PAYMENTS					
18209984	54510	CITY - G/P BONDS PRINCIPAL	\$5,075,056	\$5,075,056	\$0
18209984	54520	CITY - G/P BONDS INTEREST	\$858,671	\$858,671	\$0
		DEBT SERVICE - CITY	\$5,933,727	\$5,933,727	\$0
18209984	54510	CITY - DEFICIT BOND PRINCIPAL	\$1,615,000	\$1,615,000	\$0
18209984	54520	CITY - DEFICIT BOND INTEREST	\$281,875	\$281,875	\$0
		DEBT SERVICE - DEFICIT BOND	\$1,896,875	\$1,896,875	\$0
18209984	54510	BOE - G/P BONDS PRINCIPAL	\$4,403,944	\$4,403,944	\$0
18209984	54520	BOE - G/P BONDS INTEREST	\$2,358,901	\$2,358,901	\$0
		DEBT SERVICE - BOE	\$6,762,845	\$6,762,845	\$0
18209984	54510	WPCA - G/P BONDS PRINCIPAL	\$186,000	\$186,000	\$0
18209984	54520	WPCA - G/P BONDS INTEREST	\$109,000	\$109,000	\$0
18209984	54640	WPCA - CLEAN WATER FUND (P&I)	\$0	\$0	\$0
		DEBT SERVICE - WPCA	\$295,000	\$295,000	\$0
		TOTAL	\$14,888,446	\$14,888,446	\$0

			FY 25 MAYOR'S RECOMM.	FY 25 ADOPTED BUDGET	COUNCIL CHANGES
CONTINGENCY EXPENSES					
19009990	56010	UNALLOCATED CONTINGENCY	\$860,000	\$960,000	\$100,000
19009990	52340	MILEAGE ALLOWANCE (city wide)	\$524	\$524	\$0
19009990	56140	PRIMARY EXPENSE	\$50,000	\$50,000	\$0
19009990	56305	ELECTION EXPENSE	\$36,629	\$36,629	\$0
19009990	56320	COVID 19 EXP-STATE SUBSIDIZED	\$0	\$0	\$0
19009990	56360	BANK FEES	\$50,000	\$50,000	\$0
19009990	56370	DOG REPORT	\$9,207	\$9,207	\$0
19009990	56990	MISCELLANEOUS	\$2,093	\$2,093	\$0
19009990	56210	MARB EXPENSES	\$450,000	\$450,000	\$0
19009990	56000	HR/PAY. OUTSOURCING	\$160,000	\$160,000	\$0
19009990	56175	ADVANCE FUNDING OPEB TRUST	\$650,000	\$650,000	\$0
		TOTAL	\$2,268,453	\$2,368,453	\$100,000
		CITY (EXCLUDING DEBT)	\$75,841,383	\$75,749,052	(\$92,331)
		DEBT SERVICE	\$14,888,446	\$14,888,446	\$0
		BOARD OF EDUCATION	\$91,960,421	\$91,960,421	\$0
		TOTAL EXPENSES	\$182,690,250	\$182,597,920	(\$92,331)

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 25	FY 25	COUNCIL
		MAYOR	APPROVED	CHANGES
19524041 41100	TAX LEVY - CURRENT YEAR	6,817,660	6,817,660	0
NON CURRENT TAXES				
19524041 41200	TAX LEVY - PRIOR YEARS	66,000	66,000	0
19524041 41300	TAX LEVY - SUSPENSE	6,000	6,000	0
	SUBTOTAL	72,000	72,000	0
INTEREST & LIEN FEES				
19524041 41610	TAX INTEREST - CURRENT YEAR	22,000	22,000	0
19524041 41620	TAX INTEREST - PRIOR YEARS	15,000	15,000	0
19524041 41630	TAX INTEREST - SUSPENSE	7,000	7,000	0
	SUBTOTAL	44,000	44,000	0
19520047 42900	MISCELLANEOUS FEES	60,000	60,000	0
19520047 45130	FEMA GRANTS	66,000	66,000	0
19520045 45231	PILOT-COLLEGES & HOSPITALS	770,501	770,501	0
19520045 45249	MRSA - MOTOR VEHICLE/MV CAP	960,525	960,525	0
19520045 45290	STATE MISCELLANEOUS GRANTS	21,515	21,515	0
19520045 45340	SCCRWA-PILOT GRANT	49,166	49,166	0
19520047 46720	POLICE/FD EXTRA DUTY	4,000	4,000	0
19520047 47050	FD BUNDLE BILLING EMS	40,000	4,000	(36,000)
19520047 47060	FD TRANSPORT INCOME	0	36,000	36,000
19520047 47380	INSURANCE REIMBURSEMENT	0	0	0
19520047 47600	DONATIONS	100,000	100,000	0
19520047 47900	MISCELLANEOUS	0	0	0
	NON TAX INCOME	2,071,707	2,071,707	0
	TOTAL INCOME	9,005,367	9,005,367	0

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 25	FY 25	COUNCIL
		MAYOR	APPROVED	CHANGES
19500010 51000	REGULAR WAGES	355,785	359,076	3,291
19500010 52100	GAS HEATING	12,000	12,000	0
19500010 52110	ELECTRICITY	17,000	17,000	0
19500010 52130	WATER	198,000	198,000	0
19500010 52150	TELEPHONE EXPENSE	17,000	17,000	0
19500010 52330	TRAINING AND EDUCATION	31,000	31,000	0
19500010 52360	BUSINESS EXPENSE	17,000	17,000	0
19500010 52420	FINANCIAL SERVICES	15,000	15,000	0
19500010 52530	BUILDING MAINTENANCE/REPAIR	12,000	12,000	0
19500010 52580	EQUIPMENT MAINTENANCE	65,000	65,000	0
19500010 52820	PSYCHOLOGICAL TESTING	24,000	24,000	0
19500010 53110	OFFICE SUPPLIES	6,000	6,000	0
19500010 53210	AUTOMOTIVE FUEL & FLUIDS	18,000	18,000	0
19500010 54032	LAP PREM-ALLINGTN	65,000	65,000	0
19500010 54110	HEALTH INSURANCE PREMIUMS	1,841,821	1,841,821	0
19500010 54120	LIFE INSURANCE PREMIUMS	35,000	35,000	0
19500010 54130	FICA-CITY'S SHARE	18,000	18,000	0
19500010 54140	PENSION AND UNFUND. LIABILITY	2,700,000	2,700,000	0
19500010 54180	HEART & HYPERTENSION	23,000	23,000	0
19500010 54192	WORKERS COMP PREMIUM	63,000	63,000	0
19500010 55160	PERSONAL COMPUTERS	48,500	48,500	0
19500010 55630	RADIO EQUIPMENT	10,000	10,000	0
19500010 56010	UNALLOCATED CONTINGENCY	160,000	160,000	0
19500010 56990	MISCELLANEOUS	16,000	16,000	0
19500010 55900	ALLINGTOWN CAPITAL PROJECTS	0	0	0
19500010 54140	UNFUNDED PENSION LIABILITY	0	0	0
19500010 56175	ADVANCE FUNDING OPEB TRUST	100,000	100,000	0
	TOTAL ADMINISTRATION	5,868,106	5,871,397	3,291

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 25 MAYOR	FY 25 APPROVED	COUNCIL CHANGES
19500030 51000	REGULAR WAGES	1,830,011	1,826,720	(3,291)
19500030 51500	OVERTIME	480,000	480,000	0
19500030 51800	SEPARATION PAY	40,000	40,000	0
19500030 51801	WORKERS' COMP. PAY	0	0	0
19500030 52150	TELEPHONE EXPENSE	310,000	310,000	0
19500030 52780	UNIFORM ALLOWANCE	26,500	26,500	0
19500030 53250	TOOLS & MISC. EQUIPMENT	60,000	60,000	0
19500030 53440	MEDICAL SUPPLIES	40,000	40,000	0
19500030 54130	FICA-CITY'S SHARE	70,000	70,000	0
19500030 54140	PENSION - CITY'S SHARE	92,000	92,000	0
19500030 55220	TRUCKS	40,000	40,000	0
19500030 56180	EDUCATIONAL REIMBURSEMENT	148,750	148,750	0
	TOTAL OPERATIONS	3,137,261	3,133,970	(3,291)
	TOTAL EXPENSES	9,005,367	9,005,367	0
	ADMINISTRATION	5,868,106	5,871,397	3,291
	OPERATIONS	3,137,261	3,133,970	(3,291)
	TOTAL EXPENSES	9,005,367	9,005,367	0
CURRENT TAX CALCULATION				
	Net GL - Motor Vehicle	86,443,890	86,443,890	
	Net GL - Real Estate/Personal Property	589,131,782	589,131,782	
	Net Grand List	675,575,672	675,575,672	
	Mill Rate - MV	3.0	3.0	
	Mill Rate - R/E, PP	11.32	11.32	
	Gross Tax Levy - MV	259,332	259,332	
	Gross Tax Levy - R/E, PP	6,669,184	6,669,184	
	Gross Tax Levy	6,928,516	6,928,516	
	Collection Rate	98.4%	98.4%	
	Tax Levy - Current Year	6,817,660	6,817,660	

SEWER USE OPERATING FUND

			FY 25 MAYOR'S RECOMM.	FY 25 COUNCIL ADOPTED	COUNCIL CHANGES
<u>REVENUE</u>					
24048046	46610	SEWER USE FEES-CURRENT	12,660,457	12,743,604	83,147
24048046	46620	SEWER USE FEES - PRIOR YEARS	18,000	18,000	0
24048046	46630	SEWER INTEREST & LIENS-CURRENT	20,000	20,000	0
24048046	46640	SEWER INTEREST & LIENS - PY	15,000	15,000	0
24048046	46670	ORANGE SHARE SERVICE CHARGE	390,000	390,000	0
24048046	47675	ORANGE SHARE CWF DEBT	216,000	216,000	0
24048046	47680	NITROGEN CREDIT	0	0	0
TOTAL REVENUE			13,319,457	13,402,604	83,147
<u>SEWER OPERATIONS ADMIN</u>					
24048037	51000	REGULAR WAGES	115,000	140,000	25,000
24048037	51050	SECRETARY/CLERK	4,200	4,200	0
24048037	51500	OVERTIME	3,000	3,000	0
24048037	51530	VACATION BUY BACK	2,000	2,000	0
24048037	52360	BUSINESS EXPENSE	20,000	20,000	0
24048037	52420	FINANCIAL SERVICES	55,200	55,200	0
24048037	52440	ENGINEERING SERVICES	450,000	400,000	(50,000)
24048037	52580	EQUIPMENT MAINTENANCE/REPAIR	382,500	432,500	50,000
24048037	52750	FEES AND CHARGES	7,000	7,000	0
24048037	54100	FRINGE BENEFITS	15,000	15,000	0

SEWER USE OPERATING FUND

			FY 25 MAYOR'S RECOMM.	FY 25 COUNCIL ADOPTED	COUNCIL CHANGES
24048037	54130	FICA-CITY'S SHARE	9,000	9,000	0
24048037	54140	PENSION-CITY'S SHARE	9,000	9,000	0
24048037	54640	CLEAN WATER(P&I)	410,000	410,000	0
24048037	55710	CAPITAL IMPROV.-SEWER PLANT	600,000	600,000	0
24048037	55720	CAPITAL IMP - COLLECTION SYSTM	600,000	600,000	0
24048037	55749	CLEAN WATER (NEW)	1,797,987	1,797,987	0
24048037	56010	UNALLOCATED CONTINGENCY	300,000	300,000	0
24048037	56990	MISCELLANEOUS	335,000	335,000	0
		TOTAL	5,114,887	5,139,887	25,000

SEWER USE OPERATING FUND

			FY 25 MAYOR'S RECOMM.	FY 25 COUNCIL ADOPTED	COUNCIL CHANGES
24048040	<u>IN-HOUSE SEWER OPERATIONS</u>				
24048040	51000	REGULAR WAGES	2,102,120	2,160,267	58,147
24048040	51500	OVERTIME	600,000	600,000	0
24048040	51530	VACATION BUY-BACK	17,000	17,000	0
24048040	51800	SEPARATION PAY	50,000	50,000	0
24048040	52100	GAS HEATING	84,000	84,000	0
24048040	52105	GASES (PROPANE, ETC)	5,000	5,000	0
24048040	52110	ELECTRICITY	1,100,000	1,100,000	0
24048040	52130	WATER	190,000	190,000	0
24048040	52150	TELEPHONE EXPENSE	12,000	12,000	0
24048040	52510	MAINTENANCE SERVICE AGREEMENT	80,000	80,000	0
24048040	52540	MOTOR VEHICLE MAINT/REPAIR	40,000	40,000	0
24048040	52650	OTHER RENTAL	5,000	5,000	0
24048040	52770	OTHER CONTRACTUAL SERVICES	200,000	200,000	0
24048040	52910	TRASH PICKUP	16,000	16,000	0
24048040	53000	SUPPLIES & MATERIALS	250,000	250,000	0
24048040	53200	HEATING OIL	1,300,000	1,300,000	0
24048040	53210	AUTOMOTIVE FUEL & FLUIDS	30,000	30,000	0
24048040	53250	TOOLS & MISCELLANEOUS EQUIPMNT	50,000	50,000	0
24048040	53430	JANITORIAL SUPPLIES	18,000	18,000	0
24048040	53435	CHEMICALS	210,000	210,000	0
24048040	53445	SAFETY SUPPLIES	8,000	8,000	0

SEWER USE OPERATING FUND

			FY 25 MAYOR'S RECOMM.	FY 25 COUNCIL ADOPTED	COUNCIL CHANGES
24048040	53450	LABORATORY SUPPLIES	80,000	80,000	0
24048040	53460	CLOTHING & UNIFORMS	44,000	44,000	0
24048040	54100	FRINGE BENEFITS	474,000	474,000	0
24048040	54130	FICA-CITY'S SHARE	189,450	189,450	0
24048040	54140	PENSION-CITY'S SHARE	200,000	200,000	0
24048040	54232	LAP CLAIMS-SEWER	250,000	250,000	0
24048040	54735	SEWER CLAIMS-WORKERS COMP	400,000	400,000	0
24048040	56215	OUTSIDE SERVICES	200,000	200,000	0
		TOTAL	8,204,570	8,262,717	58,147
		TOTAL EXPENSE	13,319,457	13,402,604	83,147
		SEWER USE FEES	485	488	3

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
MILL RATE CALCULATION**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
TOTAL EXPENDITURES	165,714,001	164,635,466	173,904,053	172,237,130	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000
TOTAL REVENUES	165,691,027	165,542,699	171,238,978	176,882,178	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000
NET GL - MOTOR VEHICLE	287,802,252	367,793,440	398,182,510	398,182,510	373,547,775	377,283,253	381,056,086	384,866,647	388,715,313
NET GL - REAL ESTATE / PP	2,743,827,411	2,757,832,973	2,775,733,566	2,775,733,566	2,831,807,235	2,839,989,374	2,841,830,116	2,843,247,436	2,844,665,465
NET GRAND LIST	3,031,629,663	3,125,626,413	3,173,916,076	3,173,916,076	3,205,355,010	3,217,272,627	3,222,886,202	3,228,114,083	3,233,380,778
GROSS TAX LEVY - MV		13,564,222	11,730,457	11,730,457	10,963,627	11,084,582	11,210,670	11,280,441	11,436,005
GROSS TAX LEVY - R/E, PP		89,989,070	96,625,556	91,904,979	103,234,315	105,957,813	109,322,021	113,104,990	115,503,959
GROSS TAX LEVY		103,553,292	108,356,012	103,635,435	114,197,942	117,042,395	120,532,691	124,385,431	126,939,963
COLLECTION RATE		98.40%	98.40%	98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX		101,896,440	106,622,316	101,977,268	112,370,775	115,169,717	118,604,168	122,395,265	124,908,924
CAPITAL & NON-RECURRING									
CAPITAL & NON-RECURRING		388,450	-	-	360,200	253,000	141,000	485,000	131,000
CAPITAL & NON-RECURRING MILL RATE		0.12	0.00	0.00	0.11	0.08	0.04	0.15	0.04
MILL RATE CALCULATION									
MILL RATE - MV			29.46		29.35	29.38	29.42	29.31	29.42
MILL RATE - R/E, PP			34.81		36.46	37.31	38.47	39.78	40.60
MILL RATE - CAPITAL & NON RECUR.			0.00		0.11	0.08	0.04	0.15	0.04
TOTAL MILL RATE - MV			29.46		29.46	29.46	29.46	29.46	29.46
TOTAL MILL RATE - R/E, PP			34.81		36.57	37.39	38.51	39.93	40.64
MILL RATE CHANGE			34.81		1.76	0.82	1.12	1.42	0.71
TAX REVENUE GROWTH			-0.1%		10.4%	2.5%	3.0%	3.2%	2.1%
MILL RATE BY DISTRICT									
CENTER FIRE DISTRICT									
DISTRICT MILL RATE			11.70		11.95	12.40	12.83	13.35	13.84
TOTAL MILL RATE			46.51		48.52	49.79	51.34	53.28	54.48
WEST SHORE FIRE DISTRICT									
DISTRICT MILL RATE			10.29		TBD	#VALUE!	#VALUE!	#VALUE!	#VALUE!
TOTAL MILL RATE			45.10		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
ALLINGTOWN FIRE DISTRICT									
DISTRICT MILL RATE			11.61		11.32	11.75	12.15	12.65	13.11
TOTAL MILL RATE			46.42		47.92	49.14	50.66	52.58	53.75

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
REVENUE & EXPENDITURE SUMMARY**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
REVENUES:									
Current Property Tax Levy	101,690,572	101,747,941	106,622,316	106,622,316	112,370,775	115,169,717	118,604,168	122,395,265	124,908,924
Non Current Taxes	2,598,895	2,140,236	1,950,000	1,996,284	2,140,000	2,140,000	2,140,000	2,140,000	2,140,000
Interest & Lien Fees	1,028,501	980,052	966,000	892,791	958,000	958,000	958,000	958,000	958,000
Licenses & Permits	1,473,339	2,194,955	1,646,750	2,576,390	2,626,250	2,625,763	2,629,082	2,631,354	2,632,260
Fines, Forfeits & Penalties	244,022	107,237	169,000	118,843	249,924	250,159	250,205	252,349	253,181
Use Of Money/Property	153,805	1,781,211	1,286,000	2,460,054	2,319,000	2,027,878	1,526,749	1,528,919	1,529,241
From Other Agencies	55,838,541	57,490,802	56,498,193	57,974,477	56,710,418	56,710,418	56,710,418	56,710,418	56,710,418
Charges - Current Services	2,192,833	1,870,962	1,704,000	1,701,069	1,855,900	1,855,900	1,857,900	1,857,900	1,857,900
Other Revenues	2,663,665	2,501,577	2,552,369	2,230,530	2,763,803	2,651,476	2,679,970	2,732,322	2,786,101
Other Financing Sources	160,335	424,004	509,425	309,425	603,850	495,000	478,875	469,925	460,975
Total Operational Revenues	168,044,508	171,238,978	173,904,053	176,882,178	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000
EXPENDITURES:									
General Government	1,999,959	2,193,244	2,559,149	2,636,271	2,605,291	2,648,937	2,729,470	2,813,017	2,899,704
Planning & Development	903,051	952,230	1,365,925	966,968	1,662,358	1,658,265	1,696,690	1,736,138	1,776,645
Finance	2,947,920	3,253,434	3,350,253	3,516,186	3,879,742	3,974,044	4,089,666	4,209,383	4,333,365
Public Safety	16,818,094	18,362,450	17,956,577	18,262,311	20,465,580	20,750,699	21,293,280	21,852,281	22,428,324
Public Works	11,898,137	11,005,162	14,438,884	12,750,281	14,164,789	14,432,626	14,919,459	15,427,070	15,956,386
Human Resources	2,046,020	2,201,023	2,624,827	2,492,406	3,021,518	3,177,342	3,252,605	3,330,034	3,409,706
Library	1,435,692	1,575,374	1,625,000	1,625,000	1,833,089	1,833,089	1,833,089	1,833,089	1,833,089
Board Of Education	89,960,421	89,960,421	89,960,421	89,960,421	91,960,421	92,960,421	93,960,421	94,960,421	95,960,421
Operating Charges	18,700,363	21,571,143	23,059,522	24,004,760	25,748,234	27,699,879	29,417,951	30,409,448	31,494,249
Debt Service	17,900,578	12,735,415	14,358,925	13,415,932	14,888,446	13,378,201	12,259,463	12,729,709	11,967,061
Contingency/Other	1,103,766	825,570	2,604,570	2,606,595	2,368,453	2,370,807	2,383,275	2,375,863	2,178,049
Total Expenditures	165,714,001	164,635,466	173,904,053	172,237,130	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000
Surplus/(Deficit) w/o Restruct. Funds	2,330,506	6,603,512	(0)	4,645,048	-	-	-	-	-
Municipal Restructuring Funds	-	-	-	-	-	-	-	-	-
Final Surplus/(Deficit)	2,330,506	6,603,512	(0)	4,645,048	-	-	-	-	-
BEGINNING FUND BALANCE	5,666,367	7,996,873	14,600,385	14,600,385	19,245,433	19,245,433	19,245,433	19,245,433	19,245,433
SURPLUS/(DEFICIT)	2,330,506	6,603,512	(0)	4,645,048	-	-	-	-	-
FUND BALANCE ADJUSTMENT	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	7,996,873	14,600,385	14,600,385	19,245,433	19,245,433	19,245,433	19,245,433	19,245,433	19,245,433
FUND BALANCE % OF TOTAL EXP.	4.83%	8.87%	8.40%	11.17%	10.54%	10.41%	10.25%	10.04%	9.91%

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
MITIGATION MEASURES**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
Total Operational Revenues	168,044,508	171,238,978	173,904,053	176,882,178	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000
Total Expenditures	165,714,001	164,635,466	173,904,053	172,237,130	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000
Final Surplus/(Deficit)	2,330,507	6,603,512	(0)	4,645,048	-	-	-	-	-
ENDING FUND BALANCE	7,996,873	14,600,385	14,600,385	19,245,433	19,245,433	19,245,433	19,245,433	19,245,433	19,245,433
FUND BALANCE % OF TOTAL EXP.	4.84%	8.87%	8.40%	11.18%	10.66%	10.43%	10.25%	10.04%	9.91%

Mitigating Factors

Revenues

Parking Revenue - Conservancy & Additional Streets and Lots					-	50,000	100,000	150,000	200,000
Adjust Grand List by 3% Increase in revaluation year					-	3,277,536	3,391,458	3,463,391	3,465,119

Expenditures

Adjust attrition based on historical vacancies offset by OT					743,113	757,848	775,796	794,151	812,922
---	--	--	--	--	---------	---------	---------	---------	---------

Revised Surplus after Mitigation Factors					743,113	4,085,385	4,267,254	4,407,542	4,478,041
As a % of Expenditures					0.41%	2.21%	2.27%	2.30%	2.31%
In Mills					0.24	1.29	1.35	1.39	1.41

Budget Mitigation Measures

Short-Term Measures

Grants Consultant - Federal Opportunities					212,274	436,125	822,747	823,388	823,524
Legacy Telephone Line Audit					50,000	100,000	100,000	100,000	100,000
Changes to Fee Structure					-	-	50,000	50,000	50,000
					162,274	336,125	672,747	673,388	673,524

Long-Term Measures

Emergency Management Director - Grants Development					-	500,000	1,000,000	1,500,000	2,000,000
Mayor SCRCOG Involvement LOTCIP Grants Development									
Workers Compensation Reduction Strategies									
General Liabilities - Reduce Cost of Claims									
Energy Efficiency Projects									

Revised Surplus after All Mitigation Measures					955,387	5,021,509	6,090,002	6,730,930	7,301,565
As a % of Expenditures					0.52%	2.72%	3.24%	3.51%	3.76%
In Mills					0.30	1.59	1.92	2.12	2.29

Note: Planned uses for generated surplus are, OPEB, Pensions, Internal Service Fund Balances, GF Balance.

FIVE YEAR FINANCIAL PLAN - GENERAL FUND GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Net GL - Motor Vehicle	287,802,252	367,793,440	398,182,510	373,547,775	377,283,253	381,056,086	384,866,647	388,715,313
Growth Factor	4.00%	27.79%	8.26%	1.00%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	2,743,827,411	2,757,832,973	2,775,733,566	2,831,807,235	2,833,223,139	2,834,639,751	2,836,057,071	2,837,475,100
Growth Factor	12.34%	0.51%	0.65%	0.050%	0.050%	0.050%	0.050%	0.050%
Development Impact - Stiles School		-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Development Impact - Thompson School		-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
Development Impact - Blake		-	-	-	500,000	500,000	500,000	500,000
Tax Abatement Impact - Forest Manor		-	-	-	1,993,845	1,993,845	1,993,845	1,993,845
Tax Abatement Impact - Park View		-	-	-	1,272,390	1,696,520	1,696,520	1,696,520
Real Estate/Personal Property Total	2,743,827,411	2,757,832,973	2,775,733,566	2,831,807,235	2,839,989,374	2,841,830,116	2,843,247,436	2,844,665,465
Total Net Grand List	3,031,629,663	3,125,626,413	3,173,916,076	3,205,355,010	3,217,272,627	3,222,886,202	3,228,114,083	3,233,380,778
Prior Year Assumptions				3,182,963,258	3,192,962,207	3,199,337,452	3,204,929,880	

Note: Reval impacting FY26 and following years is not included in this projection.

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
CURRENT PROPERTY TAX LEVY									
Current Property Tax Levy - MV	\$10,677,510	\$10,683,534	\$11,195,343	\$11,195,343	10,788,209	10,907,229	11,031,299	11,099,954	11,253,028
Current Property Tax Levy - R/E, PP	91,013,062	91,064,407	95,426,973	95,426,973	101,582,566	104,262,488	107,572,869	111,295,311	113,655,896
Subtotal	101,690,572	101,747,941	106,622,316	106,622,316	112,370,775	115,169,717	118,604,168	122,395,265	124,908,924
NON CURRENT TAXES									
Motor Vehicle Supplement	1,804,178	1,424,204	1,300,000	1,037,048	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Out of State License Plates	-	-	-	-	90,000	90,000	90,000	90,000	90,000
Tax Levy - Prior Years	613,726	512,858	500,000	797,409	600,000	600,000	600,000	600,000	600,000
Tax Levy - Suspende	180,991	203,174	150,000	161,827	150,000	150,000	150,000	150,000	150,000
Subtotal	2,598,895	2,140,236	1,950,000	1,996,284	2,140,000	2,140,000	2,140,000	2,140,000	2,140,000
INTEREST & LIEN FEES									
Tax Interest - Current Year	545,833	546,049	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Tax Interest - Prior Years	318,818	243,356	308,000	258,219	308,000	308,000	308,000	308,000	308,000
Tax Interest - Suspende	163,850	190,647	158,000	134,573	150,000	150,000	150,000	150,000	150,000
Subtotal	1,028,501	980,052	966,000	892,791	958,000	958,000	958,000	958,000	958,000
LICENSES & PERMITS									
Animal Licenses	7,881	8,663	6,000	6,552	6,000	9,154	7,397	7,276	7,276
Marriage Licenses	20,119	35,552	10,000	27,257	10,000	10,000	10,000	10,000	10,000
Sporting Licenses	(358)	134	250	291	250	234	105	222	223
Building Permits	825,998	1,426,024	1,100,000	1,807,958	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Building Dept - Flood Plain Mgmt		5,439	-	-	-	-	-	-	-
Electrical Permits	264,832	373,062	190,000	328,556	350,000	350,000	350,000	350,000	350,000
Excavation Permits	21,401	6,913	6,000	8,297	10,000	10,000	10,000	10,000	10,000
Plumbing & Heating Permits	73,562	101,910	91,000	133,239	100,000	100,000	100,000	100,000	100,000
Zoning Permits	120,163	84,660	103,000	117,344	103,000	103,000	103,000	103,000	103,000
Alcoholic Beverage License	1,080	1,286	1,000	1,005	1,000	1,002	1,052	1,045	1,051
Police & Protection Licenses	28,205	22,180	27,000	25,260	27,000	25,065	27,174	26,908	27,070
City Clerk Fees	6,595	5,584	6,500	4,949	6,000	5,854	6,025	5,878	5,913
Dog Pound Releases	2,369	2,793	1,000	5,681	3,000	3,032	3,626	3,950	3,974
Health Licenses	101,491	120,755	105,000	110,000	110,000	108,422	110,703	113,075	113,753
Subtotal	1,473,339	2,194,955	1,646,750	2,576,390	2,626,250	2,625,763	2,629,082	2,631,354	2,632,260

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
FINES, FORFEITS & PENALTIES									
Parking Tags	169,087	36,169	100,000	42,350	50,000	50,000	50,000	50,000	50,000
Fines And Penalties	74,936	69,849	60,000	72,606	72,606	72,099	71,515	74,236	74,795
Bldg Code Violations	-	1,219	9,000	2,318	2,318	3,060	3,690	3,113	3,386
Non-Resident Landlord Registration	-	-	-	-	60,000	60,000	60,000	60,000	60,000
Blight Liens	-	-	-	1,570	65,000	65,000	65,000	65,000	65,000
Subtotal	244,022	107,237	169,000	118,843	249,924	250,159	250,205	252,349	253,181
USE OF MONEY/PROPERTY									
Investment Income	120,555	1,758,711	1,258,000	2,439,054	2,291,000	2,000,000	1,500,000	1,500,000	1,500,000
Rent from City Facilities	33,250	22,500	28,000	21,000	28,000	27,878	26,749	28,919	29,241
Subtotal	153,805	1,781,211	1,286,000	2,460,054	2,319,000	2,027,878	1,526,749	1,528,919	1,529,241
FROM OTHER AGENCIES									
MARB	-	-	-	-	-	-	-	-	-
State grants	-	10,671	-	-	-	-	-	-	-
Educational Cost Sharing	45,207,234	45,150,487	45,140,487	45,150,487	45,150,487	45,150,487	45,150,487	45,150,487	45,150,487
Health Services	73,776	74,185	73,000	79,356	73,000	73,000	73,000	73,000	73,000
Pilot-Colleges & Hospitals	8,693,468	8,741,348	8,756,669	8,974,220	8,974,220	8,974,220	8,974,220	8,974,220	8,974,220
Muni Rev Shr (Mfg Pr Tax Reli)	147,516	1,232,440	147,516	1,405,219	147,516	147,516	147,516	147,516	147,516
Motor Vehicle Tax Reimbursement	-	502,691	672,795	672,795	672,795	672,795	672,795	672,795	672,795
Mashantucket Pequot Grant	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief-Totally Disabl	4,031	4,018	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Pilot-State Owned Property	-	-	-	-	-	-	-	-	-
Property Tax Relief-Veterans	114,482	98,437	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Town Aid Road	618,370	621,029	621,029	621,029	621,029	621,029	621,029	621,029	621,029
Miscellaneous State/Fed Grants	172,566	248,399	165,000	149,674	149,674	149,674	149,674	149,674	149,674
COVID Relief Funds	-	-	-	-	-	-	-	-	-
Subtotal	55,838,541	57,490,802	56,498,193	57,974,477	56,710,418	56,710,418	56,710,418	56,710,418	56,710,418
CHARGES - CURRENT SERVICES									
Record Legal Instrument Fees	1,790,737	1,487,336	1,555,000	1,344,615	1,555,000	1,555,000	1,555,000	1,555,000	1,555,000
Police Charges	12,968	8,993	12,900	11,112	12,900	12,900	12,900	12,900	12,900
Miscellaneous Public Works	2,125	205	2,100	-	-	-	2,000	2,000	2,000
Miscellaneous - General Gov't	103,142	68,335	50,000	178,883	125,000	125,000	125,000	125,000	125,000
Misc. - Parks & Recreation	276,669	287,604	71,000	152,931	150,000	150,000	150,000	150,000	150,000
All Other-Public Works	7,193	18,489	13,000	13,527	13,000	13,000	13,000	13,000	13,000
Subtotal	2,192,833	1,870,962	1,704,000	1,701,069	1,855,900	1,855,900	1,857,900	1,857,900	1,857,900

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	5 YEAR FINANCIAL PLAN				
					FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
OTHER REVENUES									
Telephone Access Grant	69,871	82,465	79,000	-	79,000	79,000	79,000	79,000	79,000
SCCRWA-Pilot Grant	284,757	281,894	285,000	288,755	290,000	294,664	296,705	302,603	306,930
Parking Meter Revenue	90,987	78,242	300,000	273,658	330,000	350,000	370,000	390,000	410,000
Sale of Property	550,800	317,431	250,000	25,714	300,000	100,000	100,000	100,000	100,000
Pilot - Housing Authority	135,688	169,656	148,000	170,643	171,000	173,000	175,000	177,000	179,000
Sewer Fee Collection Expenses	55,166	-	55,166	55,200	55,200	55,200	55,200	55,200	55,200
Insurance Reimbursement	4,728	-	4,000	-	-	-	-	-	-
Yale Contribution	466,715	505,015	506,000	526,523	550,000	566,500	583,495	601,000	619,030
Miscellaneous	148,418	153,254	65,000	24,272	65,000	116,024	93,734	79,243	80,194
Quigley/Yale Parking	43,603	43,603	43,603	43,603	43,603	43,603	43,603	43,603	43,603
Fire Dept Share Of ERS	806,164	862,907	806,000	808,061	860,000	853,485	863,233	884,673	893,144
Organic Recycling Compost	6,770	7,111	10,600	14,100	20,000	20,000	20,000	20,000	20,000
Subtotal	2,663,665	2,501,577	2,552,369	2,230,530	2,763,803	2,651,476	2,679,970	2,732,322	2,786,101
OTHER FIN. SOURCES									
Operating Transfers In		-	-	-	-	-	-	-	-
Operating Transfers Out	(388,450)								
Residual Equity Transfers In		-	200,000	-	200,000	200,000	200,000	200,000	200,000
Transfer From Sewer Oper Fund	548,785	424,004	309,425	309,425	403,850	295,000	278,875	269,925	260,975
Subtotal	160,335	424,004	509,425	309,425	603,850	495,000	478,875	469,925	460,975
Grand Total	168,044,508	171,238,978	173,904,053	176,882,178	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000

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

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGET	FY 24 FORECAST	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
GENERAL GOVERNMENT									
City Council	102,099	107,881	98,589	101,994	63,700	64,827	66,000	67,221	68,492
Mayor's Office	299,860	307,312	350,191	355,749	409,178	419,627	430,395	441,490	452,926
Corporation Counsel	644,315	635,296	746,626	893,154	686,426	707,998	730,382	753,615	777,732
Labor Relations & Personnel	253,708	264,033	458,162	370,203	404,854	403,238	411,814	420,584	429,557
Communications - City	225,507	311,137	285,644	285,644	358,000	375,390	393,625	412,746	432,795
Town & City Clerk	340,849	408,073	431,175	405,317	435,943	449,620	463,810	478,539	493,827
Registrar Of Voters	125,624	153,327	179,104	214,578	234,633	215,068	219,636	224,344	229,194
Probate Court	7,997	6,185	9,658	9,634	12,558	13,168	13,808	14,478	15,182
Subtotal	1,999,959	2,193,244	2,559,149	2,636,271	2,605,291	2,648,937	2,729,470	2,813,017	2,899,704
PLANNING & DEVELOPMENT									
Planning & Development	377,860	330,032	516,075	346,016	781,086	758,606	778,241	798,486	819,364
Grants Administration	99,538	206,590	281,234	157,893	308,968	315,197	321,551	328,035	334,650
Building Department	425,653	415,608	568,616	463,059	572,304	584,462	596,897	609,617	622,631
Subtotal	903,051	952,230	1,365,925	966,968	1,662,358	1,658,265	1,696,690	1,736,138	1,776,645
FINANCE									
Treasurer	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Finance/Comptroller	1,003,805	1,517,070	1,133,322	1,640,026	1,446,694	1,485,653	1,525,879	1,567,420	1,610,326
Purchasing	203,942	249,085	289,454	146,179	317,826	306,898	315,644	324,690	334,051
Info. & Tech. / Data Processing	745,144	391,891	782,273	697,734	862,690	896,477	929,626	964,200	1,000,264
Central Services	112,339	169,456	150,900	128,269	163,900	171,862	180,210	188,964	198,143
Tax Assessment	449,688	460,284	494,254	472,315	544,907	556,479	568,314	580,421	592,805
Board Of Assessment Appeals	3,506	3,381	3,600	603	3,600	3,760	3,928	4,103	4,286
Tax Collection	421,896	454,668	488,851	423,461	532,526	545,315	558,465	571,985	585,891
Subtotal	2,947,920	3,253,434	3,350,253	3,516,186	3,879,742	3,974,044	4,089,666	4,209,383	4,333,365
PUBLIC SAFETY									
Emergency Reporting System (ERS)	1,967,296	2,188,226	2,112,308	2,141,555	2,235,662	2,056,634	2,121,853	2,189,835	2,260,748
Public Safety Administration	1,144,770	1,289,385	1,216,416	1,207,521	1,349,616	1,404,469	1,461,795	1,521,712	1,584,342
Public Safety Operations	12,281,978	13,425,747	13,171,726	13,375,212	15,162,037	15,523,465	15,894,065	16,274,104	16,663,851
Public Safety Support	1,132,441	1,147,497	1,095,727	1,191,685	1,274,701	1,310,111	1,346,675	1,384,431	1,423,430
Animal Control	269,494	259,301	306,900	295,815	359,039	368,674	378,618	388,887	399,489
Emergency Management	22,116	52,293	53,500	50,523	84,525	87,346	90,274	93,312	96,465
Subtotal	16,818,094	18,362,450	17,956,577	18,262,311	20,465,580	20,750,699	21,293,280	21,852,281	22,428,324

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

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 22	FY 23	FY 24	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
	ACTUAL	ACTUAL	BUDGET	FORECAST	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
PUBLIC WORKS									
Administration	508,795	500,015	810,697	630,071	949,874	959,051	989,510	1,021,127	1,053,948
Bureau Of Engineering	436,783	344,378	513,449	402,770	504,632	510,111	515,717	521,456	527,330
Central Garage	1,186,037	1,101,711	1,626,391	1,012,113	1,479,222	1,536,335	1,595,923	1,658,100	1,722,985
Compost Site	36,150	48,013	127,200	125,000	47,200	49,493	51,897	54,418	57,061
Disposal Of Solid Waste	3,966,319	3,820,450	4,241,700	4,288,891	4,446,072	4,662,045	4,888,508	5,125,972	5,374,971
Grounds & Building. Maintenance	1,787,618	1,283,132	1,792,375	1,628,993	1,728,221	1,794,067	1,862,742	1,934,376	2,009,104
Hwy & Park Maintenance	3,976,435	3,907,462	5,327,072	4,662,442	5,009,568	4,921,525	5,015,162	5,111,622	5,210,985
Subtotal	11,898,137	11,005,162	14,438,884	12,750,281	14,164,789	14,432,626	14,919,459	15,427,070	15,956,386
HUMAN RESOURCES									
Human Resources	441,943	409,321	465,052	388,721	663,237	745,339	766,078	787,513	809,671
Elderly Services	354,550	360,426	439,201	424,484	472,936	480,437	488,154	496,093	504,264
Parks & Recreation	874,536	994,564	1,132,458	1,178,232	1,212,294	1,243,730	1,276,083	1,309,382	1,343,658
Health Department	374,991	436,712	588,116	500,969	673,051	707,836	722,290	737,046	752,113
Subtotal	2,046,020	2,201,023	2,624,827	2,492,406	3,021,518	3,177,342	3,252,605	3,330,034	3,409,706
OTHER									
Library	1,435,692	1,575,374	1,625,000	1,625,000	1,833,089	1,833,089	1,833,089	1,833,089	1,833,089
City Insurance	1,324,151	1,181,245	1,460,000	2,031,758	2,199,781	2,222,630	2,235,873	2,249,760	2,264,321
Pensions & Hospitalizations	17,337,619	20,351,304	21,556,499	21,929,979	23,504,440	25,431,098	27,133,685	28,108,945	29,176,720
Med Com..Prog.	38,593	38,593	43,023	43,023	44,013	46,151	48,393	50,744	53,208
Debt Service	17,900,578	12,735,415	14,358,925	13,415,932	14,888,446	13,378,201	12,259,463	12,729,709	11,967,061
Contingency	1,103,766	825,570	2,604,570	2,606,595	2,368,453	2,370,807	2,383,275	2,375,863	2,178,049
Subtotal	39,140,399	36,707,502	41,648,016	41,652,287	44,838,222	45,281,976	45,893,777	47,348,108	47,472,448
CITY TOTAL	75,753,580	74,675,045	83,943,632	82,276,709	90,637,499	91,923,890	93,874,946	96,716,031	98,276,579
BOARD OF EDUCATION									
BOARD OF EDUCATION TOTAL	89,960,421	89,960,421	89,960,421	89,960,421	91,960,421	92,960,421	93,960,421	94,960,421	95,960,421
City Excluding Debt	57,853,002	61,939,629	69,584,707	68,860,777	75,749,053	78,545,689	81,615,484	83,986,322	86,309,518
Fund Balance Adjustment	-	-	-	-	-	-	-	-	-
Debt Service	17,900,578	12,735,415	14,358,925	13,415,932	14,888,446	13,378,201	12,259,463	12,729,709	11,967,061
Education	89,960,421	89,960,421	89,960,421	89,960,421	91,960,421	92,960,421	93,960,421	94,960,421	95,960,421
Total Expenditures	165,714,001	164,635,466	173,904,053	172,237,130	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
11000010+C: CITY COUNCIL										
11000010	51000	REGULAR WAGES	43,333	45,966	41,893	-	-	-	-	-
11000010	51010	CLERK OF THE COUNCIL	7,625	11,237	10,257	15,300	15,667	16,043	16,428	16,823
11000010	51350	PART TIME - ELECTED	28,801	28,422	27,973	32,700	32,700	32,700	32,700	32,700
11000010	52250	ADVERTISING	9,735	3,389	2,430	5,000	5,243	5,498	5,765	6,045
11000010	52510	MAINTENANCE SERVICE AGREEMENT	-	1,990	9,464	4,000	4,194	4,398	4,612	4,836
11000010	52770	OTHER CONTRACTUAL SERVICES	10,367	16,649	7,939	6,000	6,291	6,597	6,918	7,254
11000010	54331	MISC. EXPENSE	242	-	-	600	629	660	692	725
11000010	56250	CHARTER REVISION EXPENSE	-	-	-	-	-	-	-	-
11000010	52430	LEGAL SERVICES	-	166	-	-	-	-	-	-
11000010	TOTAL	CITY COUNCIL	102,099	107,881	101,994	63,700	64,827	66,000	67,221	68,492
11050010 MAYOR										
11050010	51000	REGULAR WAGES	217,209	230,413	258,806	312,693	318,947	325,327	331,834	338,471
11050010	51300	PART TIME WAGES	18,503	14,048	25,532	20,000	20,480	20,972	21,475	21,990
11050010	52220	OUTSIDE PRINTING SERVICES	146	-	-	1,000	1,049	1,100	1,153	1,209
11050010	52320	SUBSCRIPTIONS AND PERIODICALS	-	40	205	175	184	192	202	212
11050010	52330	TRAINING AND EDUCATION	179	-	-	300	315	330	346	363
11050010	52350	TRAVEL EXPENSES	40	23	-	1,000	1,049	1,100	1,153	1,209
11050010	52360	BUSINESS EXPENSE	3,754	2,334	2,036	4,750	4,981	5,223	5,476	5,742
11050010	52370	COUNCIL OF GOVERNMENTS	18,600	18,900	23,200	24,000	25,166	26,388	27,670	29,014
11050010	52390	CT CONFERENCE OF MUNICIPALITIE	36,160	36,160	36,160	36,160	37,917	39,758	41,690	43,715
11050010	52397	U.S. CONFERENCE OF MAYORS	5,269	5,269	9,033	7,000	7,340	7,697	8,070	8,462
11050010	52750	FEES AND CHARGES	-	1	-	-	-	-	-	-
11050010	53110	OFFICE SUPPLIES	-	-	5	-	-	-	-	-
11050010	53490	OTHER OPERATING SUPPLIES	-	125	771	2,100	2,202	2,309	2,421	2,539
11050010	TOTAL	MAYOR'S OFFICE	299,860	307,312	355,749	409,178	419,627	430,395	441,490	452,926
11100010 CORPORATION COUNSEL										
11100010	51000	REGULAR WAGES	379,064	345,104	289,478	411,926	420,164	428,566	437,138	445,882
11100010	51300	PART TIME WAGES	16,581	-	12,257	-	-	-	-	-
11100010	51500	OVERTIME	952	3,981	276	-	-	-	-	-
11100010	52310	CONVENTIONS AND DUES	985	947	583	1,000	1,049	1,100	1,153	1,209
11100010	52430	LEGAL SERVICES	180,720	214,153	400,344	200,000	209,715	219,902	230,584	241,785
11100010	52480	OTHER PROFESSIONAL SERVICES	17,515	24,983	112,385	20,000	20,972	21,990	23,058	24,179
11100010	52490	TAX FORECLOSURE EXPENSE	34,863	31,276	58,196	35,000	36,700	38,483	40,352	42,312
11100010	NEW	ETHICS BOARD EXPENSES	-	-	-	10,000	10,486	10,995	11,529	12,089
11100010	53110	OFFICE SUPPLIES	1,841	2,005	246	2,500	2,621	2,749	2,882	3,022
11100010	53140	LIBRARY SUPPLIES	11,794	11,920	19,389	6,000	6,291	6,597	6,918	7,254
11100010	TOTAL	CORPORATION COUNSEL	644,315	635,296	893,154	686,426	707,998	730,382	753,615	777,732
11150010 PERSONNEL DEPARTMENT										
11150010	51000	REGULAR WAGES	237,611	252,543	332,164	372,654	380,107	387,710	395,464	403,375
11150010	51500	OVERTIME	6,781	749	1,926	6,000	6,144	6,291	6,442	6,597
11150010	52250	ADVERTISING	1,635	1,561	3,000	3,000	3,146	3,299	3,459	3,627
11150010	52260	OTHER PRINTING	-	-	500	500	524	550	576	604
11150010	52310	CONVENTIONS AND DUES	-	-	1,500	500	524	550	576	604
11150010	52330	TRAINING AND EDUCATION	-	-	1,286	3,000	3,146	3,299	3,459	3,627
11150010	52480	OTHER PROFESSIONAL SERVICES	-	-	19,925	10,000	-	-	-	-
11150010	52830	OTHER EXAMINATIONS	7,681	9,180	9,902	9,200	9,647	10,116	10,607	11,122
11150010	TOTAL	PERSONNEL DEPARTMENT	253,708	264,033	370,203	404,854	403,238	411,814	420,584	429,557
11209910 TELEPHONE ADMINISTRATION										

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>FORECAST</u>	<u>FY 25</u> <u>BUDGET</u>	<u>FY 26</u> <u>FORECAST</u>	<u>FY 27</u> <u>FORECAST</u>	<u>FY 28</u> <u>FORECAST</u>	<u>FY 29</u> <u>FORECAST</u>
11209910	52150	TELEPHONE EXPENSE	225,507	311,137	285,644	358,000	375,390	393,625	412,746	432,795
11209910	TOTAL	TELEPHONE ADMINISTRATION	225,507	311,137	285,644	358,000	375,390	393,625	412,746	432,795

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

			----- 5 YEAR FINANCIAL PLAN -----							
			FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
			ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
11250010	CITY CLERK									
11250010	51000	REGULAR WAGES	220,955	249,346	249,052	261,311	266,537	271,867	277,305	282,852
11250010	51500	OVERTIME	1,475	4,063	1,298	1,298	1,329	1,361	1,394	1,427
11250010	52250	ADVERTISING	810	63	1,134	1,134	1,189	1,247	1,307	1,371
11250010	52290	ELECTION DAY EXPENSE	15,437	17,746	21,377	20,000	20,972	21,990	23,058	24,179
11250010	52310	CONVENTIONS AND DUES	1,010	1,390	-	1,300	1,363	1,429	1,499	1,572
11250010	52330	TRAINING AND EDUCATION	180	144	-	1,000	1,049	1,100	1,153	1,209
11250010	52425	ARCHIVING SERVICES		48,933	88,235	52,000	54,526	57,175	59,952	62,864
11250010	52480	OTHER PROFESSIONAL SERVICES	12,825	33,544	22,198	20,000	20,972	21,990	23,058	24,179
11250010	52520	OFFICE EQUIPMENT REPAIRS	207	211	639	1,000	1,049	1,100	1,153	1,209
11250010	52750	FEES AND CHARGES	442	506	-	800	839	880	922	967
11250010	52770	OTHER CONTRACTUAL SERVICES	87,424	52,043	21,384	76,000	79,692	83,563	87,622	91,878
11250010	53590	DOG LICENSES	84	85	-	100	105	110	115	121
11250010	TOTAL	CITY CLERK	340,849	408,073	405,317	435,943	449,620	463,810	478,539	493,827
11300010	REGISTRAR OF VOTERS									
11300010	51000	REGULAR WAGES	50,165	52,733	53,198	62,000	63,240	64,504	65,794	67,110
11300010	51020	DEPUTY REGISTRARS	10,000	11,033	10,200	18,000	18,432	18,874	19,327	19,791
11300010	51350	PART TIME - ELECTED	28,000	32,583	33,514	43,000	43,000	43,000	43,000	43,000
11300010	51400	TEMPORARY PAYROLL	26,631	41,770	75,730	54,650	55,962	57,305	58,680	60,088
11300010	51500	OVERTIME	-	-	-	6,118	6,265	6,415	6,569	6,727
11300010	52310	CONVENTIONS AND DUES	581	1,055	1,570	1,800	1,887	1,979	2,075	2,176
11300010	52330	TRAINING AND EDUCATION	375	466	103	800	839	880	922	967
11300010	52580	EQUIPMENT MAINTENANCE	5,850	6,500	11,143	6,500	6,816	7,147	7,494	7,858
11300010	52620	RENTAL OF BUILDINGS		-	-	-				
11300010	53130	OTHER OPERATING SUPPLIES	393	731	1,123	1,000	1,049	1,100	1,153	1,209
11300010	55600	VOTING MACHINES	3,629	6,455	7,402	16,765	17,579	18,433	19,329	20,268
11300010	52010	POSTAGE		-	20,594	24,000	-	-	-	-
11300010	TOTAL	REGISTRAR OF VOTERS	125,624	153,327	214,578	234,633	215,068	219,636	224,344	229,194
11650010	PROBATE COURT									
11650010	52640	RENTAL OF OFFICE EQUIPMENT	3,345	3,307	3,561	6,300	6,606	6,927	7,263	7,616
11650010	53110	OFFICE SUPPLIES	2,660	1,325	3,700	4,000	4,194	4,398	4,612	4,836
11650010	55190	OTHER OFFICE EQUIPMENT	1,992	1,552	2,373	2,258	2,368	2,483	2,603	2,730
11650010	TOTAL	PROBATE COURT	7,997	6,185	9,634	12,558	13,168	13,808	14,478	15,182

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>FORECAST</u>	<u>FY 25</u> <u>BUDGET</u>	<u>FY 26</u> <u>FORECAST</u>	<u>FY 27</u> <u>FORECAST</u>	<u>FY 28</u> <u>FORECAST</u>	<u>FY 29</u> <u>FORECAST</u>
11900010	PLANNING & DEVEL. ADMINISTRATION									
11900010	51000	REGULAR WAGES	275,618	223,399	208,950	627,836	598,035	609,996	622,197	634,643
11900010	51500	OVERTIME	1,837	2,896	1,659	5,000	5,120	5,243	5,369	5,498
11900010	52210	PRINTING	696	53	171	5,000	5,243	5,498	5,765	6,045
11900010	52250	ADVERTISING	42,395	39,050	25,988	55,000	57,672	60,473	63,411	66,491
11900010	52280	MAP PRINTING		-	514	1,000	1,049	1,100	1,153	1,209
11900010	52310	CONVENTIONS AND DUES	1,149	920	4,000	4,000	4,194	4,398	4,612	4,836
11900010	52382	ENGINEERING COST PLAN AND DEV		1,100	20,000	20,000	20,972	21,990	23,058	24,179
11900010	52385	ECON. DEVELOPMENT CONSULTANT	27,158	7,296	50,000	-	-	-	-	-
11900010	52395	REGIONAL GROWTH PARTNERSHIP		16,669	18,200	18,000	18,874	19,791	20,753	21,761
11900010	52425	ARCHIVING SERVICES	3,147	6,489	5,562	10,000	10,486	10,995	11,529	12,089
11900010	52475	PUBLIC HEARING SECRETARY	3,075	4,650	3,257	10,000	10,486	10,995	11,529	12,089
11900010	52520	OFFICE EQUIPMENT REPAIRS	145	26	-	250	262	275	288	302
11900010	56400	PROPERTY MANG.	22,640	27,484	7,714	25,000	26,214	27,488	28,823	30,223
11900010	TOTAL	PLANNING AND DEVEL. ADMINISTRATION	<u>377,860</u>	<u>330,032</u>	<u>346,016</u>	<u>781,086</u>	<u>758,606</u>	<u>778,241</u>	<u>798,486</u>	<u>819,364</u>
11900012	GRANTS ADMINISTRATION									
11900012	51000	REGULAR WAGES	92,389	191,807	150,523	302,968	309,028	315,209	321,513	327,944
11900012	51500	OVERTIME	7,149	4,571	635	5,000	5,120	5,243	5,369	5,498
11900012	53420	GRANT DEVELOPMENT EXP.		69	-	1,000	1,049	1,100	1,153	1,209
11900012	TOTAL	GRANTS ADMINISTRATION	<u>99,538</u>	<u>206,590</u>	<u>157,893</u>	<u>308,968</u>	<u>315,197</u>	<u>321,551</u>	<u>328,035</u>	<u>334,650</u>
11900013	BUILDING DEPARTMENT									
11900013	51000	REGULAR WAGES	397,833	382,275	433,781	540,904	551,721	562,754	574,009	585,491
11900013	51500	OVERTIME	16,857	22,171	22,277	7,500	7,680	7,864	8,053	8,246
11900013	52310	CONVENTIONS AND DUES	6,989	2,819	2,961	6,000	6,291	6,597	6,918	7,254
11900013	52360	BUSINESS EXPENSE	22	23	1,800	2,000	2,097	2,199	2,306	2,418
11900013	52425	ARCHIVING SERVICES	1,280	3,525	2,059	5,000	5,243	5,498	5,765	6,045
11900013	52440	ENGINEERING SERVS		-	-	900	944	990	1,038	1,088
11900013	52520	OFFICE EQUIPMENT REPAIRS	12	-	-	500	524	550	576	604
11900013	52590	DEMOLITION OF BUILDINGS	2,554	4,796	-	9,000	9,437	9,896	10,376	10,880
11900013	55190	OTHER OFFICE EQUIPMENT	106	-	180	500	524	550	576	604
11900013	TOTAL	BUILDING DEPARTMENT	<u>425,653</u>	<u>415,608</u>	<u>463,059</u>	<u>572,304</u>	<u>584,462</u>	<u>596,897</u>	<u>609,617</u>	<u>622,631</u>
12000010	TREASURER									
12000010	51350	PART TIME - ELECTED	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
12000010	TOTAL	TREASURER	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>
12100010	COMPTRROLLER									
12100010	51000	REGULAR WAGES	642,223	715,791	758,422	1,091,994	1,113,834	1,136,111	1,158,835	1,182,012
12100010	51500	OVERTIME	5,849	62,256	74,782	4,500	4,608	4,719	4,832	4,948
12100010	52310	CONVENTIONS AND DUES	65	-	-	200	210	220	231	242
12100010	52420	FINANCIAL SERVICES	324,668	739,022	806,822	340,000	356,516	373,834	391,993	411,035
12100010	52570	OTHER REPAIRS AND MAINT/UPGRD		-	-	-	-	-	-	-
12100010	56210	CONSULTING SERVICES/MARB	31,000	-	-	-	-	-	-	-
12100010	TOTAL	COMPTRROLLER	<u>1,003,805</u>	<u>1,517,070</u>	<u>1,640,026</u>	<u>1,446,694</u>	<u>1,485,653</u>	<u>1,525,879</u>	<u>1,567,420</u>	<u>1,610,326</u>

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
12100020	PURCHASING									
12100020	51000	REGULAR WAGES	38,298	138,474	90,859	211,444	215,672	219,986	224,386	228,874
12100020	52250	ADVERTISING	19,005	23,103	5,872	18,000	-	-	-	-
12100020	53110	OFFICE SUPPLIES	45,372	60,023	26,124	60,000	62,915	65,971	69,175	72,536
12100020	53115	OFFICE SUPPLIES - POLICE	18,192	26,618	21,267	27,000	28,312	29,687	31,129	32,641
12100020	55190	OTHER OFFICE EQUIPMENT		-	182	182				
12100020	TOTAL	PURCHASING / RISK MGT. DEPT.	<u>203,942</u>	<u>249,085</u>	<u>146,179</u>	<u>317,826</u>	<u>306,898</u>	<u>315,644</u>	<u>324,690</u>	<u>334,051</u>
12200022	INFO. & TEC. D/P DEPARTMENT									
12200022	51000	REGULAR WAGES	177,783	217,968	224,579	350,595	357,607	364,760	372,056	379,498
12200022	51500	OVERTIME	8,002	10,857	29,843	20,000	20,480	20,972	21,475	21,990
12200022	52330	TRAINING AND EDUCATION	1,000	1,158	16,924	10,000	10,486	10,995	11,529	12,089
12200022	52460	OUTSIDE DATA PROCESSING	19,073	-	-	6,000	6,291	6,597	6,918	7,254
12200022	52510	MAINTENANCE SERVICE AGREEMENT	456,561	134,094	387,295	411,095	431,650	453,232	475,894	499,689
12200022	52570	OTHER REPAIRS AND MAINT/UPGRD	60,058	20,975	32,752	50,000	52,429	54,976	57,646	60,446
12200022	52660	SOFTWARE LICENSES	5,973	4,271	1,422	4,000	6,000	6,000	6,000	6,000
12200022	53120	DATA PROCESSING SUPPLIES	1,958	1,649	-	4,000	4,194	4,398	4,612	4,836
12200022	55170	OTHER DATA PROCESSING EQUIPMNT	14,736	918	4,919	7,000	7,340	7,697	8,070	8,462
12200022	TOTAL	INFO. AND TEC. D/P DEPARTMENT	<u>745,144</u>	<u>391,891</u>	<u>697,734</u>	<u>862,690</u>	<u>896,477</u>	<u>929,626</u>	<u>964,200</u>	<u>1,000,264</u>
12200023	CENTRAL SERVICES									
12200023	51000	REGULAR WAGES	2,202	-	-	-	-	-	-	-
12200023	51500	OVERTIME	-	-	-	-	-	-	-	-
12200023	52010	POSTAGE	39,134	70,707	47,671	55,000	57,672	60,473	63,411	66,491
12200023	52570	OTHER REPAIRS AND MAINT/UPGRD		185	-	2,100	2,202	2,309	2,421	2,539
12200023	52670	COPIER RENTAL	56,329	59,156	72,556	60,000	62,915	65,971	69,175	72,536
12200023	53490	OTHER OPERATING SUPPLIES		10,561	-	10,000	10,486	10,995	11,529	12,089
12200023	53495	COFFEE AND WATER	4,124	4,766	-	5,000	5,243	5,498	5,765	6,045
12200023	55190	OTHER OFFICE EQUIPMENT	9,128	24,081	8,041	30,000	31,457	32,985	34,588	36,268
12200023	55640	SAFETY EQUIPMENT	1,422	-	-	1,800	1,887	1,979	2,075	2,176
12200023	TOTAL	CENTRAL SERVICES	<u>112,339</u>	<u>169,456</u>	<u>128,269</u>	<u>163,900</u>	<u>171,862</u>	<u>180,210</u>	<u>188,964</u>	<u>198,143</u>
12300010	TAX ASSESSMENT									
12300010	51000	REGULAR WAGES	434,232	443,470	450,096	515,282	525,587	536,098	546,820	557,756
12300010	51500	OVERTIME	1,222	1,906	5,738	7,000	7,168	7,340	7,516	7,697
12300010	52210	PRINTING	5,428	5,075	7,152	8,100	8,493	8,906	9,339	9,792
12300010	52250	ADVERTISING	310	(200)	-	-	-	-	-	-
12300010	52280	MAP PRINTING	4,951	2,972	6,000	4,000	4,194	4,398	4,612	4,836
12300010	52310	CONVENTIONS AND DUES	560	579	480	600	629	660	692	725
12300010	52330	TRAINING AND EDUCATION	2,358	1,623	2,000	4,275	4,483	4,700	4,929	5,168
12300010	52480	OTHER PROFESSIONAL SERVICES	627	4,860	849	5,650	5,924	6,212	6,514	6,830
12300010	TOTAL	TAX ASSESSMENT	<u>449,688</u>	<u>460,284</u>	<u>472,315</u>	<u>544,907</u>	<u>556,479</u>	<u>568,314</u>	<u>580,421</u>	<u>592,805</u>
12300025	BOARD OF ASSESSMENT APPEALS									
12300025	51500	OVERTIME	506	381	603	600	614	629	644	660
12300025	52760	STIPENDS	3,000	3,000	-	3,000	3,146	3,299	3,459	3,627
12300025	TOTAL	BOARD OF ASSESSMENT APPEALS	<u>3,506</u>	<u>3,381</u>	<u>603</u>	<u>3,600</u>	<u>3,760</u>	<u>3,928</u>	<u>4,103</u>	<u>4,286</u>

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
12400010	TAX COLLECTOR									
12400010	51000	REGULAR WAGES	363,321	386,498	381,837	456,306	465,432	474,742	484,236	493,922
12400010	51500	OVERTIME	1,513	1,537	1,963	1,600	1,638	1,678	1,718	1,759
12400010	52020	PROC AND MAIL TAX BILLS	40,406	45,720	20,604	45,000	47,186	49,478	51,881	54,402
12400010	52210	PRINTING	11,670	17,637	5,526	14,500	15,204	15,943	16,717	17,529
12400010	52250	ADVERTISING	4,436	1,865	1,735	2,200	2,307	2,419	2,536	2,660
12400010	52310	CONVENTIONS AND DUES	275	660	1,050	1,050	1,101	1,154	1,211	1,269
12400010	52330	TRAINING AND EDUCATION	275	600	1,029	600	629	660	692	725
12400010	52520	EQUIPMENT REPAIR		150	166	220	231	242	254	266
12400010	54260	BAD CHECKS		-	50	50	52	55	58	60
12400010	56995	DMV		-	500	500	524	550	576	604
12400010	52420	CASH TRANSPORT		-	9,000	9,000	9,437	9,896	10,376	10,880
12400010	55190	OTHER OFFICE EQUIPMENT		-	-	1,500	1,573	1,649	1,729	1,813
12400010	TOTAL	TAX COLLECTOR	421,896	454,668	423,461	532,526	545,315	558,465	571,985	585,891
13000010	EMERGENCY REPORTING SYSTEM									
13000010	51000	REGULAR WAGES	1,035,902	1,001,107	921,765	1,128,505	1,029,974	1,050,577	1,071,583	1,093,017
13000010	51300	PART TIME PAYROLL	-	-	-	-	-	-	-	-
13000010	51400	TEMPORARY PAYROLL	2,085	13,267	-	-	-	-	-	-
13000010	51500	OVERTIME	320,627	486,916	452,843	238,668	244,396	250,262	256,268	262,418
13000010	51700	LONGEVITY PAY	6,130	860	6,030	5,930	5,930	5,930	5,930	5,930
13000010	51800	SEPARATION PAY		-	-	32,351	-	-	-	-
13000010	52150	TELEPHONE EXPENSE	20,305	18,683	20,873	26,000	27,263	28,587	29,976	31,432
13000010	52510	MAINTENANCE SERVICE AGREEMENT	194,833	208,931	254,851	254,851	267,231	280,212	293,823	308,096
13000010	53110	OFFICE SUPPLIES	2,797	4,162	5,500	6,000	6,291	6,597	6,918	7,254
13000010	54110	HEALTH INSURANCE PREMIUMS	169,333	224,540	298,118	301,338	262,022	280,887	301,111	322,792
13000010	54130	FICA-CITY'S SHARE	102,332	113,761	86,851	102,525	96,919	98,922	100,967	103,055
13000010	54140	PENSION - CITY'S SHARE	91,126	100,624	85,776	110,094	85,780	87,553	89,363	91,211
13000010	55180	COMPUTER SOFTWARE	9,601	9,471	925	15,000	15,729	16,493	17,294	18,134
13000010	55190	OTHER OFFICE EQUIPMENT	12,225	5,905	8,022	14,400	15,099	15,833	16,602	17,409
13000010	TOTAL	EMERGENCY REPORTING SYSTEM	1,967,296	2,188,226	2,141,555	2,235,662	2,056,634	2,121,853	2,189,835	2,260,748

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
13100010	POLICE DEPT. ADMIN.									
13100010	51000	REGULAR WAGES	265,045	421,948	261,673	296,201	302,125	308,167	314,330	320,617
13100010	51530	VACATION BUY BACK	29,486	32,388	53,398	35,875	36,736	37,618	38,520	39,445
13100010	51700	LONGEVITY PAY	26,057	43,629	13,370	28,000	28,000	28,000	28,000	28,000
13100010	52040	PAGERS/COMMUNICATIONS		1,150	-	-				
13100010	52110	ELECTRICITY	35,940	36,411	46,895	76,000	79,692	83,563	87,622	91,878
13100010	52150	TELEPHONE EXPENSE	232,643	151,881	173,845	230,000	241,172	252,888	265,172	278,053
13100010	52220	OUTSIDE PRINTING SERVICES	3,438	4,357	1,574	3,000	3,146	3,299	3,459	3,627
13100010	52255	MINORITY RECRUITMENT	7,037	8,000	4,286	-	-	-	-	-
13100010	52260	OTHER PRINTING SERVICES	1,102	500	398	500	524	550	576	604
13100010	52310	CONVENTIONS AND DUES	1,675	2,340	2,871	2,200	2,307	2,419	2,536	2,660
13100010	52450	MEDICAL SERVICES	30,017	15,767	16,172	27,500	28,836	30,237	31,705	33,245
13100010	52630	RENTAL OF VEHICLES	22,860	19,071	29,047	24,000	25,166	26,388	27,670	29,014
13100010	52640	RENTAL OF OFFICE EQUIPMENT	58,829	49,157	48,725	50,000	52,429	54,976	57,646	60,446
13100010	52650	OTHER RENTAL	20,745	23,763	21,386	24,000	25,166	26,388	27,670	29,014
13100010	52660	SOFTWARE LICENSES	13,281	8,601	-	37,840	39,678	41,606	43,627	45,746
13100010	52730	BOARDING PRISONERS	3,882	2,935	3,468	3,000	3,146	3,299	3,459	3,627
13100010	52750	FEES AND CHARGES (UpSafety)		238	-	-	-	-	-	-
13100010	52770	OTHER CONTRACTUAL SERVICES	130,373	215,860	252,815	200,000	209,715	219,902	230,584	241,785
13100010	52780	UNIFORM ALLOWANCE - FULL TIME	3,384	4,508	4,677	3,500	3,670	3,848	4,035	4,231
13100010	52820	PSYCHOLOGICAL TESTING	8,385	13,521	20,283	17,000	17,826	18,692	19,600	20,552
13100010	52830	OTHER EXAMINATIONS	1,005	7,000	5,357	7,000	7,340	7,697	8,070	8,462
13100010	53130	OTHER SUPPLIES	14,537	12,688	9,102	14,000	14,680	15,393	16,141	16,925
13100010	53210	AUTOMOTIVE FUEL AND FLUIDS	200,730	192,197	221,459	200,000	209,715	219,902	230,584	241,785
13100010	54320	PAYMENTS TO OUTSIDE AGENCIES	12,000	1,786	-	12,000	12,583	13,194	13,835	14,507
13100010	55650	SWAT EQUIPMENT	11,243	5,640	8,578	35,000	36,700	38,483	40,352	42,312
13100010	56180	EDUCATIONAL REIMBURSEMENT	11,076	14,050	8,141	23,000	24,117	25,289	26,517	27,805
13100010	TOTAL	POLICE DEPT. ADMIN.	1,144,770	1,289,385	1,207,521	1,349,616	1,404,469	1,461,795	1,521,712	1,584,342
13100030	POLICE DEPT. OPERATIONS									
13100030	51000	REGULAR WAGES	8,500,408	8,403,524	8,437,402	10,779,687	11,049,184	11,325,392	11,608,507	11,898,725
13100030	51270	EXTRA EARNINGS		-	-	-	-	-	-	-
13100030	51500	OVERTIME	346,397	683,488	863,337	450,000	460,800	471,859	483,184	494,780
13100030	51520	POLICE MANPOWER OVERTIME	1,497,509	1,955,174	2,223,254	1,750,000	1,792,000	1,835,008	1,879,048	1,924,145
13100030	51530	VACATION BUY BACK	340,375	499,968	456,522	430,500	440,832	451,412	462,246	473,340
13100030	51540	INTERCITY POLICE EXTRA DUTY	255,990	661,625	348,333	403,850	413,542	423,467	433,631	444,038
13100030	51610	SHIFT DIFFERENTIAL - UNIFORM	61,448	70,522	68,551	115,000	117,760	120,586	123,480	126,444
13100030	51700	LONGEVITY PAY	467,467	484,289	382,884	520,000	520,000	520,000	520,000	520,000
13100030	51800	SEPARATION PAY	302,624	264,073	208,689	250,000	256,000	262,144	268,435	274,878
13100030	51801	WORKERS' COMP. PAY	296,348	190,514	59,749	250,000	250,000	250,000	250,000	250,000
13100030	52360	BUSINESS EXPENSE	25,230	19,900	16,971	8,000	8,389	8,796	9,223	9,671
13100030	52780	UNIFORM ALLOWANCE - FULL TIME	164,534	165,932	298,767	180,000	188,744	197,912	207,526	217,607
13100030	53520	POLICE CONSUMABLES	23,647	26,737	10,752	25,000	26,214	27,488	28,823	30,223
13100030	TOTAL	POLICE DEPT. OPERATIONS	12,281,978	13,425,747	13,375,212	15,162,037	15,523,465	15,894,065	16,274,104	16,663,851

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
13100031	POLICE DEPT. SUPPORT									
13100031	51000	REGULAR WAGES	481,412	445,890	504,696	582,881	594,536	606,427	618,554	630,926
13100031	51300	PART TIME WAGES	251,742	303,197	235,249	250,820	256,840	263,004	269,316	275,780
13100031	51510	POLICE TRAINING OVERTIME	112,565	179,378	163,530	150,000	153,600	157,286	161,061	164,927
13100031	51801	WORKERS' COMP. PAY	1,337	342	1,224	-	-	-	-	-
13100031	52330	TRAINING AND EDUCATION	69,674	87,582	77,551	80,000	83,886	87,961	92,234	96,714
13100031	52350	TRAVEL EXPENSES	4,455	5,244	1,435	6,000	6,291	6,597	6,918	7,254
13100031	52540	MOTOR VEHICLE MAINT/REPAIR	-	440	-	-	-	-	-	-
13100031	52480	OTHER PROFESSIONAL SERVICES	21,004	22,532	43,099	22,000	23,069	24,189	25,364	26,596
13100031	52570	OTHER REPAIRS AND MAINT/UPGRD	137,849	33,331	120,983	75,000	78,643	82,463	86,469	90,669
13100031	52790	UNIFORM ALLOWANCE - PART TIME	1,769	3,173	4,603	3,000	3,146	3,299	3,459	3,627
13100031	53260	TRAFFIC RELATED SUPPLIES	15,945	14,976	1,217	17,500	18,350	19,241	20,176	21,156
13100031	53450	LABORATORY SUPPLIES	5,495	8,402	4,036	7,500	7,864	8,246	8,647	9,067
13100031	53510	FIREARM SUPPLIES	28,570	43,010	34,062	80,000	83,886	87,961	92,234	96,714
13100031	53650	AUDIO VISUAL MATERIAL	624	-	-	-	-	-	-	-
13100031	TOTAL	POLICE DEPT. SUPPORT	1,132,441	1,147,497	1,191,685	1,274,701	1,310,111	1,346,675	1,384,431	1,423,430
13202010	ANIMAL CONTROL									
13202010	51000	REGULAR WAGES	173,759	175,072	188,164	239,644	245,636	251,776	258,072	264,524
13202010	51300	PART TIME WAGES	6,069	2,961	1,087	20,300	20,787	21,286	21,797	22,320
13202010	51500	OVERTIME	29,974	24,056	26,094	26,000	26,000	26,000	26,000	26,000
13202010	51530	VACATION BUY BACK	-	6,581	3,855	3,500	3,584	3,670	3,758	3,848
13202010	51700	LONGEVITY PAY	6,062	7,530	1,286	5,100	5,100	5,100	5,100	5,100
13202010	51801	WORKERS' COMP. PAY	19,942	219	17,845	2,500	2,560	2,621	2,684	2,749
13202010	52110	ELECTRICITY	12,973	14,149	20,682	27,295	28,621	30,011	31,469	32,998
13202010	52130	WATER	-	39	-	-	-	-	-	-
13202010	52250	ADVERTISING	100	-	194	500	524	550	576	604
13202010	52310	CONVENTIONS AND DUES	80	-	-	-	-	-	-	-
13202010	52455	VETERINARY SERVICES	13,032	11,957	26,357	20,000	20,972	21,990	23,058	24,179
13202010	52780	UNIFORM ALLOWANCE - FULL TIME	4,403	10,447	7,296	6,200	6,501	6,817	7,148	7,495
13202010	53485	DOG FOOD	1,068	1,687	-	2,000	2,097	2,199	2,306	2,418
13202010	55370	OTHER EQUIPMENT	2,032	4,603	2,954	6,000	6,291	6,597	6,918	7,254
13202010	TOTAL	ANIMAL CONTROL	269,494	259,301	295,815	359,039	368,674	378,618	388,887	399,489
13300010	EMERGENCY MANAGEMENT									
13300010	51300	PART TIME WAGES	11,948	51,648	48,273	52,275	53,530	54,814	56,130	57,477
13300010	52150	TELEPHONE EXPENSE	-	-	750	750	786	825	865	907
13300010	53130	OTHER OPERATING SUPPLIES	2,039	110	1,000	31,000	32,506	34,085	35,741	37,477
13300010	54090	OTHER CHARGES	8,129	535	500	500	524	550	576	604
13300010	TOTAL	EMERGENCY MANAGEMENT	22,116	52,293	50,523	84,525	87,346	90,274	93,312	96,465
14000010	PUBLIC WORKS ADMINISTRATION									
14000010	51000	REGULAR WAGES	266,409	282,731	300,581	558,774	549,371	560,357	571,565	582,997
14000010	51300	PART TIME WAGES	9,999	9,093	7,135	12,000	12,288	12,583	12,885	13,194
14000010	51500	OVERTIME	16,564	6,642	27,383	5,000	5,120	5,243	5,369	5,498
14000010	52310	CONVENTIONS & DUES	-	786	-	2,000	2,097	2,199	2,306	2,418
14000010	NEW	BUILDING SECURITY	-	-	-	80,000	83,886	87,961	92,234	96,714
14000010	52680	TOWN AID ROAD	197,699	190,671	275,000	275,000	288,358	302,366	317,053	332,455
14000010	53460	CLOTHING AND UNIFORMS	18,124	10,094	19,971	17,100	17,931	18,802	19,715	20,673
14000010	TOTAL	PUBLIC WORKS ADMINISTRATION	508,795	500,015	630,071	949,874	959,051	989,510	1,021,127	1,053,948

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>FORECAST</u>	<u>FY 25</u> <u>BUDGET</u>	<u>FY 26</u> <u>FORECAST</u>	<u>FY 27</u> <u>FORECAST</u>	<u>FY 28</u> <u>FORECAST</u>	<u>FY 29</u> <u>FORECAST</u>
14100010	ENGINEERING									
14100010	51000	REGULAR WAGES	117,311	122,438	121,770	241,132	245,955	250,874	255,892	261,010
14100010	52310	CONVENTIONS AND DUES	465	72	600	2,500	2,621	2,749	2,882	3,022
14100010	52480	PROFESSIONAL SERVICES		-	30,000	10,000	10,486	10,995	11,529	12,089
14100010	52335	PROFESSIONAL LICENSE FEES		803	400	1,000	1,049	1,100	1,153	1,209
14100010	56110	DEP STIPULATED/SEWERS/MS4	319,007	221,065	250,000	250,000	250,000	250,000	250,000	250,000
14100010	TOTAL	ENGINEERINGENGINEERING	<u>436,783</u>	<u>344,378</u>	<u>402,770</u>	<u>504,632</u>	<u>510,111</u>	<u>515,717</u>	<u>521,456</u>	<u>527,330</u>
14404072	VEHICLE MAINTENANCE									
14404072	51000	REGULAR WAGES	430,998	420,865	385,290	473,694	483,167	492,829	502,685	512,738
14404072	51500	OVERTIME	87,804	75,793	100,959	49,000	50,176	51,380	52,613	53,876
14404072	52100	GAS HEAT NYMEX	27,359	26,104	19,582	35,000	36,700	38,483	40,352	42,312
14404072	52110	ELECTRICITY	18,509	17,008	18,420	18,973	19,894	20,861	21,874	22,937
14404072	52130	WATER	2,314	2,815	3,182	2,500	2,621	2,749	2,882	3,022
14404072	52310	CONVENTIONS AND DUES	499	180	1,098	3,500	3,670	3,848	4,035	4,231
14404072	52320	SUBSCRIPTIONS AND PERIODICALS	6,998	4,188	7,600	12,500	13,107	13,744	14,412	15,112
14404072	52540	MOTOR VEHICLE MAINT/REPAIR	59,900	71,870	41,340	110,000	115,343	120,946	126,821	132,982
14404072	52545	SPECIAL EQUIPMENT REPAIR	24,633	11,644	43,563	46,000	48,234	50,578	53,034	55,611
14404072	52550	GROUNDS MAINTENANCE	3,832	5,419	7,068	7,200	7,550	7,916	8,301	8,704
14404072	52575	EMISSIONS TESTING		-	-	-	-	-	-	-
14404072	52585	TIRE REPAIR AND SERVICE	2,924	3,774	2,924	8,000	8,389	8,796	9,223	9,671
14404072	52630	RENTAL OF VEHICLES	1,141	-	-	500	524	550	576	604
14404072	52650	OTHER RENTAL	202	-	-	-	-	-	-	-
14404072	52740	SECURITY SYSTEM		-	-	-	-	-	-	-
14404072	52940	HAZARDOUS WASTE DISPOSAL	3,924	1,910	745	2,500	2,621	2,749	2,882	3,022
14404072	53000	SUPPLIES & MATERIALS		728	-	-	-	-	-	-
14404072	53210	AUTOMOTIVE FUEL AND FLUIDS	227,434	182,691	110,571	300,000	314,573	329,853	345,876	362,678
14404072	53220	MOTOR VEHICLE PARTS	204,086	188,828	184,061	250,000	262,144	274,878	288,230	302,231
14404072	53240	TIRES, TUBES AND BATTERIES	41,751	41,008	42,898	55,855	58,568	61,413	64,396	67,525
14404072	53250	TOOLS AND MISCELLANEOUS EQUIPMNT	10,800	11,167	11,655	18,600	19,504	20,451	21,444	22,486
14404072	53430	JANITORIAL SUPPLIES	1,694	214	1,263	1,400	1,468	1,539	1,614	1,692
14404072	53445	SAFETY SUPPLIES	799	1,145	86	4,000	4,194	4,398	4,612	4,836
14404072	53530	SNOW REMOVAL EQUIPMENT	17,801	20,293	5,074	45,000	47,186	49,478	51,881	54,402
14404072	53560	BROOMS AND SWEEPERS	10,635	14,067	24,735	35,000	36,700	38,483	40,352	42,312
14404072	TOTAL	VEHICLE MAINTENANCE	<u>1,186,037</u>	<u>1,101,711</u>	<u>1,012,113</u>	<u>1,479,222</u>	<u>1,536,335</u>	<u>1,595,923</u>	<u>1,658,100</u>	<u>1,722,985</u>
14505071	COMPOST SITE									
14505071	52740	SECURITY SYSTEM		-	-	2,200	2,307	2,419	2,536	2,660
14505071	52930	COMPOST SITE	1,230	6,254	90,000	-	-	-	-	-
14505071	52940	HAZARDOUS WASTE PICKUP	34,920	41,759	35,000	45,000	47,186	49,478	51,881	54,402
14505071	TOTAL	COMPOST SITE	<u>36,150</u>	<u>48,013</u>	<u>125,000</u>	<u>47,200</u>	<u>49,493</u>	<u>51,897</u>	<u>54,418</u>	<u>57,061</u>

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
14509971	SOLID WASTE									
14509971	52900	SPECIAL TRASH PICKUP	318,164	293,333	327,600	332,000	348,127	365,038	382,770	401,363
14509971	52910	TRASH PICKUP	1,609,756	1,445,716	1,497,600	1,505,000	1,578,107	1,654,765	1,735,147	1,819,433
14509971	52915	TRASH PICKUP-CITY BUILDINGS	119,678	126,122	183,844	140,000	146,801	153,932	161,409	169,250
14509971	52920	TIPPING FEES	1,322,975	1,209,902	1,475,000	1,649,072	1,729,177	1,813,174	1,901,251	1,993,606
14509971	52941	HAZARDOUS WASTE - CITY	266	1,290	5,000	5,000	5,243	5,498	5,765	6,045
14509971	52950	RECYCLING PICKUP	561,871	566,900	589,500	595,000	623,903	654,209	685,988	719,311
14509971	52955	PORTABLE RESTROOMS	33,609	32,413	30,347	40,000	41,943	43,980	46,117	48,357
14509971	52931	BAG PICKUP		144,775	180,000	180,000	188,744	197,912	207,526	217,607
14509971	TOTAL	SOLID WASTE	<u>3,966,319</u>	<u>3,820,450</u>	<u>4,288,891</u>	<u>4,446,072</u>	<u>4,662,045</u>	<u>4,888,508</u>	<u>5,125,972</u>	<u>5,374,971</u>
14606074	GROUNDS MAINTENANCE									
14606074	52510	MAINTENANCE SERVICE AGREEMENT	1,995	3,630	3,500	3,500	3,670	3,848	4,035	4,231
14606074	52580	EQUIPMENT MAINTENANCE/REPAIR	844	1,307	2,000	2,000	2,097	2,199	2,306	2,418
14606074	53265	STREET MARKING PAINT		2,137	5,000	5,000	5,243	5,498	5,765	6,045
14606074	53490	OTHER OPERATING SUPPLIES	3,040	3,052	5,000	5,000	5,243	5,498	5,765	6,045
14606074	53555	LIGHT POLES	13,476	4,488	15,000	15,000	15,729	16,493	17,294	18,134
14606074	TOTAL	GROUNDS MAINTENANCE	<u>19,355</u>	<u>14,614</u>	<u>30,500</u>	<u>30,500</u>	<u>31,982</u>	<u>33,535</u>	<u>35,164</u>	<u>36,872</u>
14606075	BUILDING MAINTENANCE									
14606075	51000	REGULAR WAGES	440,285	454,272	463,740	564,735	576,030	587,551	599,302	611,289
14606075	51500	OVERTIME	124,989	97,265	104,544	80,000	81,920	83,886	85,899	87,961
14606075	52100	GAS HEAT NYMEX	83,722	92,994	69,752	82,400	86,403	90,600	95,001	99,615
14606075	52110	ELECTRICITY	381,325	378,984	623,481	642,186	673,381	706,091	740,390	776,355
14606075	52130	WATER	15,469	20,146	22,180	20,600	21,601	22,650	23,750	24,904
14606075	52500	HVAC MAINTENANCE	444,005	74,172	110,000	110,000	115,343	120,946	126,821	132,982
14606075	52510	MAINTENANCE SERVICE AGREEMENT	43,725	55,022	74,100	70,000	73,400	76,966	80,705	84,625
14606075	52530	BUILDING MAINTENANCE/REPAIR	103,151	68,000	82,800	82,800	86,822	91,040	95,462	100,099
14606075	52740	SECURITY SYSTEM	99,387	13,656	15,500	16,000	16,777	17,592	18,447	19,343
14606075	53430	JANITORIAL SUPPLIES	25,392	10,820	26,397	24,000	25,166	26,388	27,670	29,014
14606075	53445	SAFETY SUPPLIES	3,386	2,838	5,000	4,000	4,194	4,398	4,612	4,836
14606075	53490	OTHER OPERATING SUPPLIES	2,263	-	-	-	-	-	-	-
14606075	53495	COFFEE AND WATER	1,164	350	1,000	1,000	1,049	1,100	1,153	1,209
14606075	TOTAL	BUILDING MAINTENANCE	<u>1,768,263</u>	<u>1,268,519</u>	<u>1,598,493</u>	<u>1,697,721</u>	<u>1,762,086</u>	<u>1,829,207</u>	<u>1,899,211</u>	<u>1,972,232</u>
14704010	HIGHWAYS & PARKS ADMIN									
14704010	51000	REGULAR WAGES	2,155,207	2,137,054	2,337,663	2,770,588	2,826,002	2,882,524	2,940,181	2,998,974
14704010	51400	TEMPORARY PAYROLL	96,903	122,361	110,000	110,000	112,640	115,343	118,112	120,946
14704010	51500	OVERTIME	380,589	361,588	495,047	280,000	280,000	280,000	280,000	280,000
14704010	51550	SNOW REMOVAL		17,000	80,000	80,000	81,920	83,886	85,899	87,961
14704010	52160	STREET LIGHTING	590,413	665,285	820,000	950,000	756,424	756,424	756,424	756,424
14704010	52550	GROUNDS MAINTENANCE	21,527	35,429	41,800	41,800	43,830	45,960	48,192	50,533
14704010	52610	RENTAL OF LAND	442	846	-	900	944	990	1,038	1,088
14704010	53380	MISC. CONSTRUCTION SUPPLIES	251,397	41,243	74,380	74,380	77,993	81,782	85,754	89,920
14704010	56990	SPECIAL PROJECTS		51,315	55,000	55,000	57,672	60,473	63,411	66,491
14704010	TOTAL	HIGHWAYS AND PARKS ADMIN	<u>3,496,478</u>	<u>3,432,121</u>	<u>4,013,889</u>	<u>4,362,668</u>	<u>4,237,425</u>	<u>4,307,381</u>	<u>4,379,011</u>	<u>4,452,337</u>

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
14706010	HIGHWAYS & PARKS									
14706010	52210	PRINTING	149	-	-	-	-	-	-	-
14706010	53445	SAFETY SUPPLIES	1,805	4,206	1,037	9,000	9,437	9,896	10,376	10,880
14706010	TOTAL	HIGHWAYS AND PARKS	1,954	4,206	1,037	9,000	9,437	9,896	10,376	10,880
14706076	PARKS MAINTENANCE									
14706076	52110	ELECTRICITY	89,716	86,016	109,697	112,988	99,604	99,604	99,604	99,604
14706076	52130	WATER	24,044	23,772	31,207	30,900	32,401	33,975	35,625	37,356
14706076	52530	BUILDING MAINTENANCE/REPAIR	7,304	7,563	16,000	14,000	14,680	15,393	16,141	16,925
14706076	52550	GROUNDS MAINTENANCE	86,955	83,286	77,312	77,312	81,068	85,005	89,135	93,464
14706076	52740	SECURITY SYSTEM	1,553	2,112	2,700	2,700	2,831	2,969	3,113	3,264
14706076	TOTAL	PARKS MAINTENANCE	209,572	202,749	236,916	237,900	230,584	236,946	243,618	250,613
14706077	OUTSIDE CONTRACTORS									
14706077	52570	OTHER REPAIRS AND MAINT/UPGRD	13,445	15,823	33,000	25,000	26,214	27,488	28,823	30,223
14706077	53380	MISC. CONSTRUCTION SUPPLIES	7,708	15,718	35,000	35,000	36,700	38,483	40,352	42,312
14706077	52970	EVICITION SERVICES	-	-	-	-	30,000	30,000	30,000	30,000
14706077	54095	STORM/EMERGENCY LOSSES	14,760	25,100	25,100	25,000	26,214	27,488	28,823	30,223
14706077	54360	EVICITION STORAGE	-	-	97,000	69,000	67,000	67,000	67,000	67,000
14706077	TOTAL	OUTSIDE CONTRACTORS	35,913	56,641	190,100	154,000	186,129	190,458	194,998	199,759
14706078	TREE DEPT.									
14706078	52555	TREE MAINTENANCE	232,271	211,302	217,000	225,000	235,930	247,390	259,407	272,008
14706078	53490	OPER.SUPPLIES	247	443	1,000	1,000	1,049	1,100	1,153	1,209
14706078	53570	TREES AND SHRUBS	-	-	2,500	20,000	20,972	21,990	23,058	24,179
14706078	TOTAL	TREE DEPT.	232,518	211,745	220,500	246,000	257,950	270,480	283,619	297,396
15000010	HUMAN RESOURCES									
15000010	51000	REGULAR WAGES	311,076	347,005	292,316	444,387	516,546	526,876	537,413	548,161
15000010	51400	TEMPORARY PAYROLL	4,538	5,138	13,000	13,000	13,312	13,631	13,959	14,294
15000010	51500	OVERTIME	17,591	6,167	15,538	15,000	15,360	15,729	16,106	16,493
15000010	52220	OUTSIDE PRINTING SERVICES	-	275	500	-	-	-	-	-
15000010	52230	BEACH STICKERS	14,123	453	-	-	-	-	-	-
15000010	NEW	MARKETING/SOCIALMEDIA	-	-	-	50,000	52,429	54,976	57,646	60,446
15000010	52425	ARCHIVING SERVICES	24,355	18,493	26,000	27,000	28,312	29,687	31,129	32,641
15000010	52810	VETERANS MEMORIAL DAY SERVICE	2,980	2,100	4,000	4,000	4,194	4,398	4,612	4,836
15000010	NEW	VETERANS OUTREACH	-	-	-	20,000	20,972	21,990	23,058	24,179
15000010	52840	BAND CONCERTS	5,500	5,950	6,000	19,850	20,814	21,825	22,885	23,997
15000010	53570	TREES AND SHRUBS	2,478	1,448	-	-	-	-	-	-
15000010	54320	OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	-	-	-	-	-
15000010	54470	CLIENT ASSISTANCE	1,400	6,413	8,000	18,000	18,874	19,791	20,753	21,761
15000010	56990	AT RISK YOUTH	-	9,472	10,000	38,000	39,846	41,781	43,811	45,939
15000010	TOTAL	HUMAN RESOURCES	441,943	409,321	388,721	663,237	745,339	766,078	787,513	809,671

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>FORECAST</u>	<u>FY 25</u> <u>BUDGET</u>	<u>FY 26</u> <u>FORECAST</u>	<u>FY 27</u> <u>FORECAST</u>	<u>FY 28</u> <u>FORECAST</u>	<u>FY 29</u> <u>FORECAST</u>
15100010	ELDERLY SERVICES									
15100010	51000	REGULAR WAGES	160,886	174,979	171,299	260,936	266,154	271,477	276,906	282,444
15100010	51500	OVERTIME	-	-	-	-	-	-	-	-
15100010	51100	SR.CNT. P/T (2 @ 19 HRS/WK)	-	-	-	-	-	-	-	-
15100010	52310	CONVENTIONS AND DUES	-	90	500	500	524	550	576	604
15100010	52410	INSTRUCTORS	2,925	5,485	41,000	15,000	15,729	16,493	17,294	18,134
15100010	52630	RENTAL OF VEHICLES	-	-	-	-	-	-	-	-
15100010	52660	SOFTWARE LICENSES	-	-	-	4,500	4,719	4,948	5,188	5,440
15100010	52700	TRANSPORTATION CONTRACT	187,610	179,398	205,685	165,000	165,000	165,000	165,000	165,000
15100010	52710	ELDERLY NUTRITION	-	-	5,000	18,000	18,874	19,791	20,753	21,761
15100010	53490	OTHER OPERATING SUPPLIES	3,129	474	1,000	9,000	9,437	9,896	10,376	10,880
15100010	TOTAL	ELDERLY SERVICES	<u>354,550</u>	<u>360,426</u>	<u>424,484</u>	<u>472,936</u>	<u>480,437</u>	<u>488,154</u>	<u>496,093</u>	<u>504,264</u>
15202050	RECREATIONAL SERVICES									
15202050	51000	REGULAR WAGES	328,464	383,151	362,618	412,937	421,195	429,619	438,212	446,976
15202050	51080	RECREATION AIDES	63,001	40,202	65,833	51,810	53,053	54,327	55,631	56,966
15202050	51130	BEACH CONSTABLES	42,064	65,643	82,353	55,552	56,885	58,250	59,649	61,080
15202050	51160	SPECIAL ACTIVITY INSTRUCTORS	7,797	14,448	4,776	27,420	28,078	28,752	29,442	30,149
15202050	51170	SUPERVISORS AND INSTRUCTORS	30,637	52,369	82,216	95,144	97,427	99,766	102,160	104,612
15202050	51180	LIFE GUARDS	72,729	91,006	98,567	84,112	86,131	88,198	90,315	92,482
15202050	51500	OVERTIME	10,326	8,827	14,948	10,882	11,143	11,411	11,684	11,965
15202050	52230	BEACH STICKERS	-	419	-	-	-	-	-	-
15202050	52310	CONVENTIONS AND DUES	455	475	1,406	2,700	2,831	2,969	3,113	3,264
15202050	52530	BUILDING MAINTENANCE/REPAIR	9,035	8,249	16,743	13,824	14,496	15,200	15,938	16,712
15202050	52750	FEES AND CHARGES	-	502	539	4,000	4,194	4,398	4,612	4,836
15202050	52840	BAND CONCERTS	-	-	-	19,000	19,923	20,891	21,906	22,970
15202050	53250	TOOLS AND MISCELLANEOUS EQUIPMNT	2,282	2,588	104	3,200	3,355	3,518	3,689	3,869
15202050	53440	MEDICAL SUPPLIES	4,000	3,799	-	5,510	5,778	6,058	6,353	6,661
15202050	53540	RECREATION SUPPLIES	15,661	15,271	4,013	17,486	18,335	19,226	20,160	21,139
15202050	53545	SPECIAL ACTIVITY SUPPLIES	-	739	-	-	-	-	-	-
15202050	54320	PAYMENTS TO OUTSIDE AGENCIES	48,341	11,650	-	11,200	11,744	12,315	12,913	13,540
15202050	55520	OTHER RECREATION EQUIPMENT	4,800	4,799	1,717	5,500	5,767	6,047	6,341	6,649
15202050	TOTAL	RECREATIONAL SERVICES	<u>639,592</u>	<u>704,137</u>	<u>735,832</u>	<u>820,277</u>	<u>840,337</u>	<u>860,944</u>	<u>882,116</u>	<u>903,869</u>
15202051	DAY CAMP PROGRAM									
15202051	51080	RECREATION AIDES	31,329	18,713	11,231	-	-	-	-	-
15202051	51400	TEMPORARY PAYROLL	98,396	130,863	245,198	175,400	179,610	183,920	188,334	192,854
15202051	52700	TRANSPORTATION CONTRACT	12,710	14,005	26,610	18,000	18,874	19,791	20,753	21,761
15202051	52750	FEES AND CHARGES	4,469	5,648	9,559	6,500	6,816	7,147	7,494	7,858
15202051	TOTAL	DAY CAMP PROGRAM	<u>146,904</u>	<u>169,229</u>	<u>292,598</u>	<u>199,900</u>	<u>205,300</u>	<u>210,858</u>	<u>216,581</u>	<u>222,473</u>
15202552	BENNETT RINK PROGRAMS									
15202552	52620	RENTAL OF BUILDINGS	25,000	25,000	25,000	25,000	26,214	27,488	28,823	30,223
15202552	TOTAL	BENNETT RINK PROGRAMS	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>26,214</u>	<u>27,488</u>	<u>28,823</u>	<u>30,223</u>

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
15202553	AQUATIC PROGRAMS									
15202553	51040	AQUATIC PROGRAM INSTRUCTORS	253	7,181	11,849	22,560	23,101	23,656	24,224	24,805
15202553	51070	SWIMMING POOL STAFF	25,032	52,272	64,417	91,975	94,182	96,443	98,757	101,128
15202553	51140	SWIM TEAM COACH		-	-	-	-	-	-	-
15202553	51300	POOL CUSTODIANS	32,060	15,372	20,000	22,000	22,528	23,069	23,622	24,189
15202553	52770	OTHER CONTRACTUAL SERVICES		14,513	19,104	20,900	21,915	22,980	24,096	25,267
15202553	53540	RECREATION SUPPLIES	1,615	1,860	3,100	3,350	3,513	3,683	3,862	4,050
15202553	53545	SPECIAL ACTIVITY SUPPLIES	4,080	5,000	6,332	6,332	6,640	6,962	7,300	7,655
15202553	TOTAL	AQUATIC PROGRAMS	63,040	96,198	124,802	167,117	171,879	176,793	181,862	187,093
15300010	HEALTH DEPARTMENT									
15300010	51000	REGULAR WAGES	363,717	421,505	485,519	660,551	694,803	708,699	722,872	737,330
15300010	51500	OVERTIME	7,094	7,460	3,000	3,000	3,072	3,146	3,221	3,299
15300010	52310	CONVENTIONS AND DUES		716	1,200	1,000	1,049	1,100	1,153	1,209
15300010	52450	MEDICAL SERVICES	1,718	952	500	500	524	550	576	604
15300010	52480	OTHER PROFESSIONAL SERVICES		-	-	-	-	-	-	-
15300010	52535	PEST CONTROL		-	1,000	1,000	1,049	1,100	1,153	1,209
15300010	52780	UNIFORMS-FULL TIME		450	1,750	1,500	1,573	1,649	1,729	1,813
15300010	53440	MEDICAL SUPPLIES	2,462	5,560	4,500	3,000	3,146	3,299	3,459	3,627
15300010	TOTAL	HEALTH DEPARTMENT	374,991	436,712	500,969	673,051	707,836	722,290	737,046	752,113
16001060	LIBRARY									
16001060	51000	REGULAR WAGES	1,421,004	1,575,374	1,625,000	1,833,089	1,833,089	1,833,089	1,833,089	1,833,089
16001060	56320	COVID19 EXP-STATE SUBSIDIZED	14,688	-	-	-	-	-	-	-
16001060	TOTAL	LIBRARY	1,435,692	1,575,374	1,625,000	1,833,089	1,833,089	1,833,089	1,833,089	1,833,089
18009980	CITY INSURANCE PREMIUMS									
18009980	54030	GEN'L LIABILITY INS PREMIUM	497,861	533,269	1,171,758	1,339,781	1,350,000	1,350,000	1,350,000	1,350,000
18009980	TOTAL	CITY INSURANCE PREMIUMS	497,861	533,269	1,171,758	1,339,781	1,350,000	1,350,000	1,350,000	1,350,000
18009981	CITY INSURANCE - RETENTION									
18009981	54210	PHYSICAL AUTO DAMAGE	262,969	224,508	220,000	220,000	230,687	241,893	253,643	265,964
18009981	54230	GENERAL LIABILITY LOSSES	454,706	383,052	600,000	600,000	600,000	600,000	600,000	600,000
18009981	54250	OTHER LOSSES	108,615	40,416	40,000	40,000	41,943	43,980	46,117	48,357
18009981	TOTAL	CITY INSURANCE - RETENTION	826,290	647,976	860,000	860,000	872,630	885,873	899,760	914,321

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
18109982	EMPLOYEE BENEFITS									
18109982	51530	VACATION BUY BACK	91,789	120,751	152,022	114,444	117,190	120,003	122,883	125,832
18109982	51700	LONGEVITY PAY	53,860	54,870	86,691	81,600	81,600	81,600	81,600	81,600
18109982	51800	SEPARATION PAY	101,212	-	-	91,800	91,800	91,800	91,800	91,800
18109982	54110	HEALTH INS. - CT PARTNERSHIP	5,136,873	6,644,292	6,649,824	6,955,716	6,459,751	6,924,855	7,423,445	7,957,924
18109982	54110	HEALTH INS. - RETIREES	4,327,741	4,493,616	4,430,881	5,418,967	6,080,124	6,324,030	6,577,464	6,840,779
18109982	54120	LIFE INSURANCE PREM.	137,333	171,320	173,767	173,224	181,639	190,462	199,714	209,415
18109982	54130	FICA-CITY	1,394,732	1,554,220	1,523,013	1,662,545	1,697,792	1,734,531	1,772,111	1,810,552
18109982	54140	401K - CITY	1,040,366	1,129,479	1,282,864	1,364,372	1,469,933	1,502,027	1,534,853	1,568,430
18109982	54141	PENSION - POLICE	2,430,000	2,396,000	4,023,000	5,000,000	5,402,000	5,803,000	6,791,000	6,963,000
18109982	54170	LONG TERM DISABIL. PREM.	82,425	102,889	103,852	100,172	105,038	110,140	115,490	121,101
18109982	54180	HEART AND HYPERTENSION	-	-	-	-	-	-	-	-
18109982	56180	EDUCATION REIMBURSEMENT	-	6,540	7,025	15,345	16,090	16,872	17,692	18,551
18109982	TOTAL	EMPLOYEE BENEFITS	14,796,331	16,673,977	18,432,939	20,978,185	21,702,957	22,899,319	24,728,052	25,788,983
18109983	STATE MANDATED BENEFITS									
18109983	54160	CT. UNEMPLOYMENT COMP.	6,230	-	76,500	78,260	82,062	86,048	90,228	94,611
18109983	54180	HEART AND HYPER COMP.	112,686	71,129	70,540	43,945	46,080	48,318	50,665	53,126
18109983	54190	WORKER'S COMP PREM.	2,422,372	3,606,198	3,350,000	2,404,050	3,600,000	4,100,000	3,240,000	3,240,000
18109983	TOTAL	STATE MANDATED BENEFITS	2,541,288	3,677,327	3,497,040	2,526,255	3,728,141	4,234,366	3,380,893	3,387,737
18209984	DEBT SERVICE PAYMENTS									
18209984	54510	CITY - G/P BONDS PRINCIPAL	11,826,056	5,494,056	6,196,056	6,690,056	5,439,000	4,771,200	4,960,980	3,782,643
18209984	54520	CITY - G/P BONDS INTEREST	1,880,535	1,637,523	1,361,155	1,140,546	1,017,563	1,037,340	1,270,549	1,584,203
	TOTAL	DEBT SERVICE - CITY	13,706,591	7,131,579	7,557,211	7,830,602	6,456,563	5,808,540	6,231,529	5,366,846
18209984	54510	BOE - G/P BONDS PRINCIPAL	2,726,944	3,146,944	3,282,944	4,403,944	4,027,900	3,569,000	3,612,000	3,808,300
18209984	54520	BOE - G/P BONDS INTEREST	918,258	2,029,868	2,266,352	2,358,901	2,614,864	2,611,998	2,625,205	2,563,289
	TOTAL	DEBT SERVICE - BOE	3,645,202	5,176,812	5,549,296	6,762,845	6,642,764	6,180,998	6,237,205	6,371,589
18209984	54510	WPCA - G/P BONDS PRINCIPAL	207,000	194,000	191,000	186,000	179,000	179,000	179,000	155,000
18209984	54520	WPCA - G/P BONDS INTEREST	137,105	128,050	118,425	109,000	99,875	90,925	81,975	73,625
18209984	54640	WPCA - CLEAN WATER FUND (PANDI)	204,680	104,974	-	-	-	-	-	-
	TOTAL	DEBT SERVICE - WPCA	548,785	427,024	309,425	295,000	278,875	269,925	260,975	228,625
18209984	TOTAL	DEBT SERVICE PAYMENTS	17,900,578	12,735,415	13,415,932	14,888,446	13,378,201	12,259,463	12,729,709	11,967,061

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

			----- 5 YEAR FINANCIAL PLAN -----							
			<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>FORECAST</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
18309910	MED COM									
18309910	54320	PAYMENTS TO OUTSIDE AGENCIES	38,593	38,593	43,023	44,013	46,151	48,393	50,744	53,208
18309910	TOTAL	MED COM	<u>38,593</u>	<u>38,593</u>	<u>43,023</u>	<u>44,013</u>	<u>46,151</u>	<u>48,393</u>	<u>50,744</u>	<u>53,208</u>
19009990	CONTINGENCY / OTHER EXPENSES									
19009990	51500	OVERTIME CONTINGENCY	-	-	-	-	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE REIMBURSEMEN	2	583	1,139	524	549	576	604	633
19009990	56010	UNALLOCATED CONTINGENCY	(84,072)	-	306,157	960,000	960,000	960,000	960,000	1,209,473
19009990	56140	PRIMARY EXPENSE	44,312	40,141	50,000	50,000	50,000	60,000	50,000	50,000
19009990	56175	ADVANCE FUNDING OPEB TRUST	150,000	-	500,000	650,000	650,000	650,000	650,000	650,000
19009990	56210	CONSULTING SERVICES/MARB pmnts	100,000	550,527	1,449,473	450,000	450,000	450,000	450,000	-
19009990	56220	ACTUARIAL STUDY	11,100	-	-	-	-	-	-	-
19009990	56245	UNSUBSTANTIATED CREDIT CARD EXP	73	-	-	-	-	-	-	-
19009990	56305	ELECTION EXPENSE	55,075	6,924	37,222	36,629	38,408	40,274	42,230	44,282
19009990	56320	COVID 19 EXP-STATE SUBSIDIZED	51,261	57,079	28,451	-	-	-	-	-
19009990	56353	FEMA-STORM ISAIAS	11,277	-	-	-	-	-	-	-
19009990	56360	BANK FEES	53,151	9,549	10,000	50,000	50,000	50,000	50,000	50,000
19009990	56370	DOG REPORT	11,390	-	9,207	9,207	9,654	10,123	10,615	11,131
19009990	56990	MISCELLANEOUS	160,655	1,262	14,946	2,093	2,195	2,301	2,413	2,530
19009990	56000	HR/PAY. OUTSOURCING	165,041	159,503	200,000	160,000	160,000	160,000	160,000	160,000
19009990	56010	FUND BAL. ADJ (WHPD-assigned)	-	-	-	-	-	-	-	-
19009990	56010	FUND BAL. ADJ (Covid-assigned)	-	-	-	-	-	-	-	-
19009990	56010	FUND BALANCE ADJUSTMENT	-	-	-	-	-	-	-	-
19009990	56352	FEMA PA PW-COVID19 EXPENSE	352,634	-	-	-	-	-	-	-
19009990	UCR	UNCASHED CHECK RESERVE	-	-	-	-	-	-	-	-
19009990	TOTAL	CONTINGENCY / OTHER EXPENSES	<u>1,103,766</u>	<u>825,570</u>	<u>2,606,595</u>	<u>2,368,453</u>	<u>2,370,807</u>	<u>2,383,275</u>	<u>2,375,863</u>	<u>2,178,049</u>
BOE	BOARD OF EDUCATION									
	BOARD OF EDUCATION		89,960,421	89,960,421	89,960,421	91,960,421	92,960,421	93,960,421	94,960,421	95,960,421
	BOE Increases						1,000,000	1,000,000	1,000,000	1,000,000
	City		75,753,580	74,675,045	82,276,709	90,637,499	91,923,890	93,874,946	96,716,031	98,276,579
	Education		89,960,421	89,960,421	89,960,421	91,960,421	92,960,421	93,960,421	94,960,421	95,960,421
	Total Expenditures		165,714,001	164,635,466	172,237,130	182,597,920	184,884,311	187,835,367	191,676,452	194,237,000

OUTSTANDING DEBT

<u>Outstanding Debt as of 6/30/24</u>	<u>Maturity</u>	<u>Original Debt</u>	<u>Balance</u>
<u>Deficit Funding</u>			
Series 2017A - Deficit Bonds \$16,135,000	FY 2028	\$ 16,135,000	\$ 6,445,000
<u>City Purpose</u>			
Series 2010A - City Purpose \$11,716,000	FY 2025	\$ 7,435,994	\$ 495,056
Series 2012 Ref - City Purpose \$47,620,000	FY 2026	\$ 38,380,000	\$ 3,296,000
Series 2012 New Money - City Purpose \$3,475,000	FY 2027	\$ 1,225,000	\$ 334,000
Series 2014B - City Purpose \$9,100,000	FY 2035	\$ 7,865,000	\$ 3,702,000
Series 2017B - City Purpose \$9,635,000	FY 2038	\$ 5,815,000	\$ 3,070,000
Series 2020 - City Purpose \$19,173,000	FY 2040	\$ 5,543,000	\$ 3,929,000
Series 2021 - City Purpose \$20,545,000	FY 2042	\$ 4,367,000	\$ 3,065,000
Series 2024 - City Purpose \$18,250,000	FY 2044	\$ 3,420,000	\$ 3,420,000
Total City Excluding Deficit Funding		\$ 74,050,994	\$ 21,311,056
Total City Purpose		\$ 90,185,994	\$ 27,756,056
<u>School Purpose</u>			
Series 2010A - School Purpose \$11,716,000	FY 2025	\$ 4,280,006	\$ 284,944
Series 2012 Ref - School Purpose \$47,620,000	FY 2026	\$ 17,260,000	\$ 2,057,000
Series 2012 New Money - School Purpose \$3,475,000	FY 2027	\$ 2,250,000	\$ 611,000
Series 2014B - School Purpose \$9,100,000	FY 2035	\$ 1,235,000	\$ 673,000
Series 2017B - School Purpose \$9,635,000	FY 2038	\$ 600,000	\$ 424,000
Series 2020 - School Purpose \$19,173,000	FY 2040	\$ 13,630,000	\$ 10,731,000
Series 2021 - School Purpose \$20,545,000	FY 2042	\$ 16,178,000	\$ 14,405,000
Series 2024 - School Purpose \$18,250,000	FY 2044	\$ 14,830,000	\$ 14,830,000
Total School Purpose		\$ 70,263,006	\$ 44,015,944
<u>Sewer Purpose</u>			
Series 2012 Ref - Sewer Purpose \$47,620,000	FY 2025	\$ 1,980,000	\$ 7,000
Series 2017B - Sewer Purpose \$9,635,000	FY 2038	\$ 3,220,000	\$ 2,266,000
Total Sewer Purpose		\$ 5,200,000	\$ 2,273,000
Grand Total as of 6/23/2024		\$ 165,649,000	\$ 74,045,000

**City of West Haven 5-Year Financial Plan
Debt Service**

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
<u>City Debt Service - Deficit Bond</u>					
Principal	\$ 1,615,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ -
Interest	\$ 281,875	\$ 201,250	\$ 120,750	\$ 40,250	\$ -
Total	\$ 1,896,875	\$ 1,811,250	\$ 1,730,750	\$ 1,650,250	\$ -

<u>City Debt Service - General</u>					
Principal	\$ 5,075,056	\$ 3,829,000	\$ 3,161,200	\$ 3,223,980	\$ 3,605,643
Interest	\$ 858,671	\$ 816,313	\$ 916,590	\$ 1,097,799	\$ 1,383,053
Total	\$ 5,933,727	\$ 4,645,313	\$ 4,077,790	\$ 4,321,779	\$ 4,988,696

<u>City Debt Service</u>					
Principal	\$ 6,690,056	\$ 5,439,000	\$ 4,771,200	\$ 4,960,980	\$ 3,782,643
Interest	\$ 1,140,546	\$ 1,017,563	\$ 1,037,340	\$ 1,270,549	\$ 1,584,203
Total	\$ 7,830,602	\$ 6,456,563	\$ 5,808,540	\$ 6,231,529	\$ 5,366,846

<u>BOE Debt Service</u>					
Principal	\$ 4,403,944	\$ 4,027,900	\$ 3,569,000	\$ 3,612,000	\$ 3,808,300
Interest	\$ 2,358,901	\$ 2,614,864	\$ 2,611,998	\$ 2,625,205	\$ 2,563,289
Total	\$ 6,762,845	\$ 6,642,764	\$ 6,180,998	\$ 6,237,205	\$ 6,371,589

<u>Sewer Debt Service</u>					
Principal	\$ 186,000	\$ 179,000	\$ 179,000	\$ 179,000	\$ 155,000
Interest	\$ 109,000	\$ 99,875	\$ 90,925	\$ 81,975	\$ 73,625
Total	\$ 295,000	\$ 278,875	\$ 269,925	\$ 260,975	\$ 228,625

<u>Total GF Funded Debt</u>					
Principal	\$ 11,280,000	\$ 9,645,900	\$ 8,519,200	\$ 8,751,980	\$ 7,745,943
Interest	\$ 3,608,446	\$ 3,732,301	\$ 3,740,263	\$ 3,977,729	\$ 4,221,118
Total	\$ 14,888,446	\$ 13,378,201	\$ 12,259,463	\$ 12,729,709	\$ 11,967,061

FIVE YEAR FINANCIAL PLAN - GENERAL FUND CAPITAL AND NON-RECURRING

		----- 5 YEAR FINANCIAL PLAN -----					
		FY 24 BUDGET	FY 25 BUDGET	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST	FY 29 FORECAST
<u>GENERAL GOVERNMENT</u>							
35599900	55670-00202	PROPERTY REVALUATION	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000
		UNIDENTIFIED	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL GENERAL GOVERNMENT	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000
<u>PUBLIC SAFETY</u>							
		TOTAL PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PUBLIC WORKS</u>							
35540002	55670-50523	HWY.SMALL EQUIP.	\$ -	\$ 10,000	\$ -	\$ -	\$ -
35540000	55670-50597	SAFETY IMPROVEMENTS	\$ -	\$ 10,000	\$ -	\$ -	\$ -
35547099	55670-50524	BUILD.MAINT. EQUIP.	\$ -	\$ 10,000	\$ -	\$ -	\$ -
35547099		File Cabinets - Fleet Office	\$ -	\$ 5,000	\$ -	\$ -	\$ -
		TOTAL PUBLIC WORKS	\$ -	\$ 35,000	\$ -	\$ -	\$ -
<u>INFORMATION & TECHNOLOGY</u>							
35570001	55900-50623	FIREWALLS	\$ -	\$ -	\$ -	\$ 135,000	\$ -
35570001	55900-	CORE NETWORK SWITCHES	\$ -	\$ -	\$ -	\$ 90,000	\$ -
35570001	55900	WIRELESS ACCESS POINTS	\$ -	\$ -	\$ -	\$ 35,000	\$ -
35570001	55900	IP PHONE	\$ -	\$ -	\$ 45,000	\$ -	\$ -
35570001	55900-50630	APC SMART UPS	\$ -	\$ 10,000	\$ -	\$ 30,000	\$ -
35570001	55900-50631	SECURITY MAGLOCK SYSTEM	\$ -	\$ 25,000	\$ -	\$ -	\$ -
35570001	TBD	NUTANIX - AOS PRO SOFTWARE LICENSE	\$ -	\$ 52,000	\$ -	\$ 65,000	\$ -
35570001	TBD	HOT COMPUTING DISASTER RECOVERY	\$ -	\$ -	\$ 67,000	\$ -	\$ -
35570001	TBD	MITCHELL HUMPHREY SOFTWARE UPGRADE	\$ -	\$ 166,000	\$ 41,000	\$ 41,000	\$ 31,000
35570001	TBD	EOC INTERACTIVE SCREEN AND CART	\$ -	\$ 10,000	\$ -	\$ -	\$ -
35570001	TBD	EOC CELL AMPLIFIER	\$ -	\$ 5,000	\$ -	\$ -	\$ -
35570001	TBD	EOC 6 ALL IN ONE DESKTOP COMPUTERS	\$ -	\$ 7,200	\$ -	\$ -	\$ -
		TOTAL INFORMATION AND TECHNOLOGY	\$ -	\$ 275,200	\$ 153,000	\$ 41,000	\$ 385,000
		GRAND TOTAL CAPITAL & NON-RECURRING	\$ -	\$ 360,200	\$ 253,000	\$ 141,000	\$ 485,000

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY25

		Employee Annual Cost	Share	City Share
	Partnership Plan	6,933,822	1,071,075	5,862,747
7% Increase	Dental/Vision	482,028	74,459	407,569
4% Increase	Retirees - Pre 65	4,395,437	182,555	4,212,882
4% Increase	Retirees - Post 65	1,689,914	57,394	1,632,520
	Total Healthcare	13,501,201	1,385,483	12,115,718
	ERS	354,992	53,654	301,338
	City - Active	8,047,596	1,091,880	6,955,716
	City - Retiree	5,658,916	239,949	5,418,967
		14,061,504	1,385,483	12,676,021

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	5	41	28	16	90		14%
ERS	6	5	3	3	17		18%
895	8	38	19	53	118		16%
1103	8	8	15	7	38		16%
AP	9	2	-	3	14		16%
E	2	1	-	-	3		16%
Total	38	95	65	82	280		
Rates	\$ -	\$ 1,280	\$ 2,812	\$ 3,334	7.2%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	629,652	944,993	640,222	2,214,867
ERS	-	76,787	101,249	120,042	298,078
895	-	583,580	641,245	2,120,736	3,345,561
1103	-	122,859	506,246	280,097	909,202
AP	-	30,715	-	120,042	150,756
E	-	15,357	-	-	15,357
Total	-	1,458,949	2,193,734	3,281,138	6,933,822

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	88,151	132,299	89,631	310,081	1,904,786
ERS	-	13,822	18,225	21,607	53,654	244,424
895	-	93,373	102,599	339,318	535,290	2,810,271
1103	-	19,657	80,999	44,816	145,472	763,730
AP	-	4,914	-	19,207	24,121	126,635
E	-	2,457	-	-	2,457	12,900
Total	-	222,374	334,122	514,579	1,071,075	5,862,747

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	151,916	21,268	164,450	23,023
ERS	-	-	42,308	7,615
895	-	-	577,142	92,343
1103	155,477	24,876	228,877	36,620
Fixed	263,264	11,250	143,465	22,954
Total	570,656	57,394	1,156,242	182,555

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY26

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,433,050	1,148,191	6,284,859
7% Increase	Dental/Vision	516,734	79,820	436,914
4% Increase	Retirees - Pre 65	4,575,650	195,700	4,379,950
4% Increase	Retirees - Post 65	1,760,890	60,716	1,700,174
	Total Healthcare	14,286,324	1,484,427	12,801,897
	ERS	319,539	57,517	262,022
	City - Active	7,630,245	1,170,494	6,459,751
	City - Retiree	6,336,540	256,416	6,080,124
	Total	14,286,324	1,484,427	12,801,897

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	5	41	28	16	90		14%
ERS	6	5	3	3	17		18%
895	8	38	19	53	118		16%
1103	8	8	15	7	38		16%
AP	9	2	-	3	14		16%
E	2	1	-	-	3		16%
Total	38	95	65	82	280		
Rates	\$ -	\$ 1,372	\$ 3,015	\$ 3,575	7.2%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	674,985	1,013,033	686,317	2,374,335
ERS	-	82,315	108,539	128,685	319,539
895	-	625,596	687,415	2,273,427	3,586,437
1103	-	131,704	542,696	300,264	974,665
AP	-	32,926	-	128,685	161,611
E	-	16,463	-	-	16,463
Total	-	1,563,989	2,351,684	3,517,377	7,433,050

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	94,498	141,825	96,084	332,407	2,041,928
ERS	-	14,817	19,537	23,163	57,517	262,022
895	-	100,095	109,986	363,748	573,829	3,012,608
1103	-	21,073	86,831	48,042	155,946	818,719
AP	-	5,268	-	20,590	25,858	135,753
E	-	2,634	-	-	2,634	13,829
Total	-	238,385	358,179	551,627	1,148,191	6,284,859

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	162,853	22,799	176,290	24,681
ERS	-	-	45,354	8,164
895	-	-	618,697	98,991
1103	166,671	26,667	245,356	39,257
Fixed	282,219	11,250	153,794	24,607
Total	611,744	60,716	1,239,491	195,700

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY27

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,968,234	1,230,863	6,737,371
7% Increase	Dental/Vision	553,939	85,568	468,371
4% Increase	Retirees - Pre 65	4,763,252	209,791	4,553,461
4% Increase	Retirees - Post 65	1,834,847	64,278	1,770,569
	Total Healthcare	15,120,272	1,590,500	13,529,772
	ERS	342,546	61,659	280,887
	City - Active	8,179,627	1,254,772	6,924,855
	City - Retiree	6,598,099	274,069	6,324,030
		15,120,272	1,590,500	13,529,772

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	5	41	28	16	90		14%
ERS	6	5	3	3	17		18%
895	8	38	19	53	118		16%
1103	8	8	15	7	38		16%
AP	9	2	-	3	14		16%
E	2	1	-	-	3		16%
Total	38	95	65	82	280		
Rates	\$ -	\$ 1,471	\$ 3,232	\$ 3,832	7.2%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	723,584	1,085,972	735,732	2,545,289
ERS	-	88,242	116,354	137,950	342,546
895	-	670,639	736,910	2,437,114	3,844,663
1103	-	141,187	581,771	321,883	1,044,841
AP	-	35,297	-	137,950	173,247
E	-	17,648	-	-	17,648
Total	-	1,676,598	2,521,007	3,770,629	7,968,234

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	101,302	152,036	103,003	356,341	2,188,948
ERS	-	15,884	20,944	24,831	61,659	280,887
895	-	107,302	117,906	389,938	615,146	3,229,517
1103	-	22,590	93,083	51,501	167,174	877,667
AP	-	5,647	-	22,072	27,719	145,528
E	-	2,824	-	-	2,824	14,824
Total	-	255,549	383,969	591,345	1,230,863	6,737,371

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	174,579	24,441	188,983	26,458
ERS	-	-	48,620	8,752
895	-	-	663,243	106,119
1103	178,672	28,587	263,022	42,083
Fixed	302,539	11,250	164,867	26,379
Total	655,789	64,278	1,328,734	209,791

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY28

		Employee Annual Cost	Share	City Share
	Partnership Plan	8,541,948	1,319,485	7,222,463
7% Increase	Dental/Vision	593,823	91,729	502,094
4% Increase	Retirees - Pre 65	4,958,545	224,895	4,733,650
4% Increase	Retirees - Post 65	1,911,911	68,097	1,843,814
	Total Healthcare	16,006,227	1,704,206	14,302,021
	ERS	367,209	66,098	301,111
	City - Active	8,768,561	1,345,116	7,423,445
	City - Retiree	6,870,456	292,992	6,577,464
	Total	16,006,227	1,704,206	14,302,021

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	5	41	28	16	90		14%
ERS	6	5	3	3	17		18%
895	8	38	19	53	118		16%
1103	8	8	15	7	38		16%
AP	9	2	-	3	14		16%
E	2	1	-	-	3		16%
Total	38	95	65	82	280		
Rates	\$ -	\$ 1,577	\$ 3,465	\$ 4,108	7.2%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	775,682	1,164,163	788,705	2,728,550
ERS	-	94,595	124,732	147,882	367,209
895	-	718,925	789,968	2,612,586	4,121,479
1103	-	151,353	623,659	345,059	1,120,070
AP	-	37,838	-	147,882	185,720
E	-	18,919	-	-	18,919
Total	-	1,797,313	2,702,521	4,042,115	8,541,948

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	108,596	162,983	110,419	381,998	2,346,552
ERS	-	17,027	22,452	26,619	66,098	301,111
895	-	115,028	126,395	418,014	659,437	3,462,042
1103	-	24,216	99,785	55,209	179,210	940,860
AP	-	6,054	-	23,661	29,715	156,005
E	-	3,027	-	-	3,027	15,892
Total	-	273,948	411,615	633,922	1,319,485	7,222,463

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	187,149	26,201	202,590	28,363
ERS	-	-	52,120	9,382
895	-	-	710,996	113,759
1103	191,536	30,646	281,959	45,113
Fixed	324,321	11,250	176,738	28,278
Total	703,006	68,097	1,424,403	224,895

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY29

		Employee Annual Cost	Share	City Share
	Partnership Plan	9,156,956	1,414,485	7,742,471
7% Increase	Dental/Vision	636,578	98,333	538,245
4% Increase	Retirees - Pre 65	5,161,845	241,088	4,920,757
4% Increase	Retirees - Post 65	1,992,211	72,189	1,920,022
	Total Healthcare	16,947,590	1,826,095	15,121,495
	ERS	393,648	70,856	322,792
	City - Active	9,399,886	1,441,962	7,957,924
	City - Retiree	7,154,056	313,277	6,840,779
		16,947,590	1,826,095	15,121,495

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	5	41	28	16	90		14%
ERS	6	5	3	3	17		18%
895	8	38	19	53	118		16%
1103	8	8	15	7	38		16%
AP	9	2	-	3	14		16%
E	2	1	-	-	3		16%
Total	38	95	65	82	280		
Rates	\$ -	\$ 1,690	\$ 3,714	\$ 4,404	7.2%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	831,529	1,247,981	845,491	2,925,002
ERS	-	101,406	133,712	158,530	393,648
895	-	770,686	846,844	2,800,690	4,418,220
1103	-	162,250	668,561	369,902	1,200,713
AP	-	40,562	-	158,530	199,092
E	-	20,281	-	-	20,281
Total	-	1,926,714	2,897,099	4,333,142	9,156,956

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	116,414	174,717	118,369	409,500	2,515,502
ERS	-	18,253	24,068	28,535	70,856	322,792
895	-	123,310	135,495	448,110	706,915	3,711,305
1103	-	25,960	106,970	59,184	192,114	1,008,599
AP	-	6,490	-	25,365	31,855	167,237
E	-	3,245	-	-	3,245	17,036
Total	-	293,672	441,250	679,563	1,414,485	7,742,471

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	200,623	28,087	217,176	30,405
ERS	-	-	55,873	10,057
895	-	-	762,188	121,950
1103	205,327	32,852	302,260	48,362
Fixed	347,673	11,250	189,463	30,314
Total	753,622	72,189	1,526,960	241,088