

City of West Haven

RE: Response to questions raised by MARB on September 26, 2018

Date: September 28, 2018

RESPONSE TO ITEM 1:

In prior years, the City has managed its health insurance claims at the entity level (General Fund, Allingtown Fire District, and WPCA). The City has recently refined its allocation methodology to more accurately reflect the claims incurred by each of the three funds, and the 5 year plan reflects that refinement.

FY18 claims amounts are based on claims incurred through June 30, 2018, and the \$9.772M has been reconciled from claims reports to the general ledger.

The 2019 amount of \$9.9M is based on a projection performed by Segal consulting. The 2019 amount presented in the plan for the city, Allingtown fire district, and the WPCA has been reconciled in total to the Segal Consulting report dated September 6, 2018. Our 5 year plan includes a medical inflation factor of 7.6% for FY20 through FY23. We have also included a 3% self-funded claims margin in each year of our 5 year plan.

We believe that our rate of inflation plus claims reserve margin is consistent with the Segal Report.

As of June 30, 2018, our incurred but not reported health insurance claims are approximately \$2.075M. This is currently not disclosed in the 5 year plan as it is pending further conversation with the City's auditors to determine proper accounting treatment in the City's financial statements.

RESPONSE TO ITEM 2:

The City has hired a consultant (Blum Shapiro), and they expect to complete an analysis of the operations of the finance department in the coming week. This study will provide a more thorough understanding of the processes already in place and ways that those processes can be improved upon. The City has also incorporated \$125k into the 5 year plan beginning in FY2020 to fund additional positions in the finance department. These specific roles and the timeline for filling said roles will be dependent the consultant's study.

RESPONSE TO ITEM 3:

The amounts for the actuarially determined contribution for Allingtown Fire reflected on Page 9 of the plan agree to the amounts presented in the 5 year plan as follows:

- Pension Plan District Share + Pension Plan Retirees Benefit + Additional Pension Funding = Employer Contributions (per Page 9).

We have included, as a separate line in the plan, contributions to the Allingtown Fire 401k plan.

		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
9/21/18 PRESENTATION	PENSION PLAN (DISTRICT'S SHARE)	150,773	169,331	176,217	182,507	186,371
	PENSION PLAN (RETIRES BENEFIT)	1,871,443	2,081,669	2,145,783	2,212,493	2,248,629
	ADDITIONAL PENSION FUNDING	152,409				
9/28/18 PRESENTATION	PENSION PLAN (DISTRICT'S SHARE)	150,773	169,331	176,217	182,507	186,371
	PENSION PLAN (RETIRES BENEFIT)	1,871,443	2,081,669	2,145,783	2,212,493	2,248,629
	ADDITIONAL PENSION FUNDING	152,409				
	401(k) CONTRIBUTIONS	17,000	17,340	17,687	18,041	18,401

RESPONSE TO ITEM 5:

We are in the process of engaging MMA Consulting. By December 1, 2018 MMA Consulting Group will, at a minimum, develop the scope, approach and time frame for a study of the consolidation of the various city fire districts.

RESPONSE TO ITEM 6:

Certain of the city's collective bargaining contracts are in the early stages of negotiation; others are further along. Our compensation rate assumptions are consistent with our current status of negotiations as well as with the results of collective bargaining in the City of Hartford.

RESPONSE TO ITEM 8:

We have eliminated administrative and operational efficiencies included in FY19. We believe that the following initiatives will allow to us to achieve the anticipated administrative and operational efficiencies in FY20 to FY23:

		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
9/21/18 PRESENTATION	ADMINISTRATIVE EFFICIENCY SAVINGS	(822,057)	(1,664,770)	(1,689,018)	(1,721,775)	(1,685,266)
	ADMINISTRATIVE EFFICIENCY COSTS	305,514	416,193	422,254	430,444	421,316
9/28/18 PRESENTATION	ADMINISTRATIVE EFFICIENCY SAVINGS	-	(1,660,356)	(1,680,016)	(1,707,995)	(1,666,500)
	ADMINISTRATIVE EFFICIENCY COSTS	-	415,089	420,004	426,999	416,625

The City has engaged or intends to engage consultants to assist it in identifying certain operational efficiencies and cost savings as follows:

- A consulting firm has been engaged to assess the City's effective use of its IT system, Munis. The consultant will identify all modules the City currently is contracted to use, will assess the effective use, make recommendations and assist in training City employees to use the system more effectively.
- A consultant has been engaged to assess the City's benefits administration process, including reconciling census data to billing records.
- A consultant has been engaged to identify potential cost savings in the City's workers compensation and heart and hypertension coverages.
- As previously mentioned, the City has engaged consultants to maximize delinquent personal property tax and motor vehicle tax collection.
- The city has implemented changes to enhance time tracking, which has already begun to reduce overtime compensation and compensated time accruals.

Additionally, the City is considering exploring shared service agreements with the Board of Education related to certain administrative functions common at both the City and the Board of Education (payroll, procurement, IT, etc.).

The projected efficiency savings are predicated on an assumption that beginning in FY2020 and through FY 2023 the City will be able to cut the total expenditures 1% of total expenditures at a cost of 25% of those total savings.

RESPONSE TO ITEM 9:

We have eliminated the .8% increase in revenue for the Educational Cost Sharing across all years. We have provided the Board of Education with an increase of .4% in FY 20 to FY 23.

		FY19	FY20	FY21	FY22	FY23
	Revenue	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
9/21/18 PRESENTATION	EDUCATIONAL COST SHARING (ECS)	45,140,487	45,501,611	45,865,624	46,232,549	46,602,409
9/28/18 PRESENTATION	EDUCATIONAL COST SHARING (ECS)	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
		FY19	FY20	FY21	FY22	FY23
	Expenditures	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
9/21/18 PRESENTATION	Education	89,960,421	90,680,104	91,405,545	92,136,790	92,873,884
9/28/18 PRESENTATION	Education	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447

RESPONSE TO ITEM 10:**GENERAL FUND**

We have eliminated the 3% increase for property tax relief for veterans and for Town Road Aid. The 3% increase for other non-tax revenue sources is based on our historical experience from FY15 to FY17.

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9/21/18 PRESENTATION	PROP.TAX RELIEF VETERANS REIMBURSE.	118,373	121,924	125,582	129,349	133,230
	TOWN ROAD AID	617,602	636,130	655,214	674,870	695,116
9/28/18 PRESENTATION	PROP.TAX RELIEF VETERANS REIMBURSE.	118,373	118,373	118,373	118,373	118,373
	TOWN ROAD AID	617,602	617,602	617,602	617,602	617,602

WPCA

We have disaggregated a 100k pension contribution from the contingency line item in FY19.

		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
ORIGINAL PRESENTATION	CONTINGENCY	198,726	-	-	19,226	38,644
NEW PRESENTATION	CONTINGENCY	98,726	-	-	19,226	38,644
	401(K) CONTRIBUTIONS	100,000	102,000	104,040	106,121	108,243

In addition, the City further reviewed non-tax revenue items and has updated the plan based on historical data analysis. Those changes have been reflected in the Summary of Changes from Draft Plan 9-13-18 to Current Plan 9-28-18.

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CITY OF WEST HAVEN- SUMMARY OF INCREASES (DECREASE) IN REVENUE DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-28-2018						
		FY19	FY20	FY21	FY22	FY23
DESCRIPTION		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
10124041-41200	PRIOR YEARS TAX LIEN LEVY	-	12,000	24,360	37,091	50,204
NON CURRENT TAXES Subtotal	Subtotal	-	48,000	97,440	148,363	200,814
10124041-41610	CURRENT PROPERTY TAX INTEREST	-	13,500	27,405	41,727	56,479
10124042-41620	PRIOR YEARS TAX INTEREST LEVY	-	10,500	21,525	33,101	45,256
10124041-41630	SUSPENSE INTEREST TAX	-	3,150	6,395	9,736	13,178
INTEREST & LIEN FEES Subtotal	Subtotal	-	27,150	55,325	84,565	114,914
10112542-42150	ANIMAL LICENSES	-	390	792	1,205	1,632
10112542-42160	MARRIAGE LICENSES	-	90	183	278	377
10112542-42170	SPORTING LICENSES	-	6	12	19	25
10119042-42210	BUILDING PERMITS	-	-	-	-	29,550
10119042-42220	ELECTRICAL PERMITS	-	-	-	4,050	8,222
10119042-42230	EXCAVATION PERMITS	-	210	426	649	879
10119042-42240	PLUMBING & HEATING PERMITS	-	-	-	5,400	10,962
10119042-42250	ZONING PERMITS	-	2,610	5,298	8,067	10,919
10131042-42110	ALCOHOLIC BEVERAGE LICENSES	-	5	9	14	19
10131042-42130	POLICE LICENSE & PROTECT. PERMITS	-	600	1,218	1,855	2,510
10132042-42910	CITY CLERK FEES COLLECTED	-	213	432	658	891
10132042-42920	DOG POUND RELEASES	-	60	122	185	251
10153042-42120	HEALTH LICENSES & REST. PERMITS	-	2,400	4,872	7,418	10,041
LICENSES & PERMITS Subtotal	Subtotal	-	6,584	13,365	29,799	76,276
10131043-43100	PARKING TAGS	-	(62,500)	(48,750)	(33,625)	(16,988)
10124043-43200	TAX FINES PENALTIES	-	750	1,523	2,318	3,138
FINES, FORFEITS & PENALTIES Subtotal	Subtotal	-	(61,750)	(47,228)	(31,307)	(13,850)
10120044-44100	FROM INVEST. GENERAL FUND	-	(54,000)	(40,800)	(24,960)	(5,952)
10120044-44210	RENTS FROM CITY FACILITIES	-	(23,750)	(20,938)	(11,172)	1,035
USE OF MONEY/PROPERTY Subtotal	Subtotal	-	(77,750)	(61,738)	(36,132)	(4,917)
10112546-46940	RECORD LEGAL INSTRUMENTS FEE	-	31,250	64,063	98,516	134,691
10131046-46710	POLICE CHARGES- PUB.SAFETY	-	450	914	1,391	1,883
10120046-46920	SUNDRY OTHER MISC.	-	5	9	14	19
10120046-46952	MISC. GEN. GOVT. - ALL OTHER	-	2,700	5,481	8,345	11,296
10140046-46953	PUBLIC WORKS - ALL OTHER	-	60	122	185	251
CHARGES - CURRENT SERVICES Subtotal	Subtotal	-	34,465	70,588	108,451	148,140
10120045-45310	TELEPHONE ACCESS	-	3,511	7,128	10,853	14,690
10120045-45340	SCCRWA PILOT NH WATER	-	8,890	18,046	27,478	37,192
10120047-43300	PARK, METER	-	(24,000)	(16,200)	(6,060)	7,122
10120047-47350	PILOT HOUSING AUTHORITY	-	4,230	8,587	13,075	17,697
10120047-47360	SEWER COLLECTION FEE EXP.	-	(3,865)	(787)	2,476	5,934
10120047-47380	INSURANCE REIMBURSEMENT	-	600	1,218	1,855	2,510
10120047-47900	MISCELLANEOUS REVENUES	-	-	-	-	-
10120047-47904	QUIGLEY/YALE PARKING	-	1,200	2,436	3,709	5,020
OTHER REVENUES Subtotal	Subtotal	-	(9,434)	20,428	53,385	90,165
10120048-48300	RESIDUAL EQUITY TRANS IN	-	-	7,500	15,225	23,182
OTHER FIN. SOURCES Subtotal	Subtotal	-	-	7,500	15,225	23,182
Total Revenue Changes		-	(32,736)	155,680	372,349	634,724

CITY OF WEST HAVEN - SUMMARY OF INCREASES (DECREASES) IN EXPENDITURE FORECAST BY DEPARTMENT DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-28-2018						
Department		FY2019	FY2020	FY2021	FY2022	FY2023
DESCRIPTION		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
18109982	54110	1,082	(78,036)	(169,819)	(275,790)	(397,632)
18109982	EMPLOYEE BENEFITS	1,082	(78,036)	(169,819)	(275,790)	(397,632)
19009990	new	-	-	-	1,250	3,775
19009990	new	(100,000)	(100,000)	-	-	-
19009990	new	297,032	319,607	343,897	370,033	398,156
19009990	51new	-	125,000	125,000	125,000	125,000
	FINANCIAL POSITIONS	197,032	344,607	468,897	496,283	526,931
	CONTINGENCY EXPENSES	832,274	933	4,249	8,720	13,361
	ADMINISTRATIVE EFFICIENCY SAVINGS	(308,069)	(233)	(1,062)	(2,180)	(3,340)
	ADMINISTRATIVE EFFICIENCY COSTS	722,320	267,271	302,265	227,033	139,320
	City	-	(359,842)	(724,001)	(1,092,520)	(1,465,437)
	Education	-	(92,571)	(421,737)	(865,486)	(1,326,117)
Total Expenditures Changes		722,320	(92,571)	(421,737)	(865,486)	(1,326,117)

Net Impact on fund balance (722,320) 59,835 577,417 1,237,835 1,960,841

Tickmarks

A These line items were adjusted for revised projections based on historical data analysis.

B To reconcile City health expenses to Segal Consulting's Report.

C This amount represents the contingent salary increase for the new financial positions.

D This amount is now included in health insurance costs (tickmark C).

E This amount represents the 3% margin recommended in the Segal Consulting's Report.

F This amount represents 2 FTE positions being added in the finance department.

Removed FY19 efficiency estimate and the remaining impact on administrative efficiency savings is a result from the G above changes.

H This amount represents impact on the cost of implementing those efficiencies.

I The expected rate of increase for Board of Education expenses has been changed from 0.8% to 0.4%.

CITY OF WEST HAVEN ALLINGTOWN FIRE - SUMMARY OF INCREASE (DECREASE) IN REVENUE						
Draft Plan 9-13-2018 vs. Current Plan 9-28-2018						
		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
47600	DONATIONS (UNH)	-	3,000	6,090	9,273	12,551
47050	BUNDLE BILLING	-	-	360	731	1,113
44220	INSURANCE RECOVERY	-	210	426	649	879
47060	TRANSPORT FEES	6,000	6,420	6,853	7,298	7,757
42900	PERMITS, PLAN REVIEWS & INSPECTION FEES	-	-	900	1,827	2,782
46720	SPS REIMBURSEMENTS	-	450	914	1,391	1,883
47900	VOLUNTEER HOUSING	-	-	30	61	93
	NON TAX INCOME	6,000	10,080	15,572	21,230	27,056
41100	TAX COLLECTIONS	434,516	190,106	115,986	72,417	24,153
41200	BACK TAXES	20,000	23,600	27,308	31,127	35,061
	TAX INCOME	454,516	213,706	143,294	103,544	59,214
	NON-TAX INCOME	6,000	10,080	15,572	21,230	27,056
	TAX INCOME	454,516	213,706	143,294	103,544	59,214
	TOTAL INCOME	460,516	223,786	158,867	124,773	86,270

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CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN - SUMMARY OF INCREASE (DECREASE) IN EXPENSES						
Draft Plan 9-13-2018 vs. Current Plan 9-28-2018						
		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
	PERSONNEL EXPENSES					
54770	MEDICAL PLAN (BC/BS, DENTAL)	454,656	480,890	508,419	537,282	567,518
54770	SUPPLEMENTAL INSURANCE (CARVE OUT PLAN)	(100,000)	(108,400)	(117,506)	(127,376)	(138,076)
	HEALTHCARE COST SHORTFALL	(100,694)	(109,152)	(118,321)	(128,260)	(139,034)
	SELF-FUNDED CLAIMS MARGIN (3%)	44,840	48,247	51,914	55,860	60,105
	401(k) CONTRIBUTIONS	17,000	17,000	17,000	17,000	17,000
	FIXED EXPENSES					
56010	CONTINGENCY	-	-	-	170	342
	Grand Total Expenses	315,802	328,585	341,506	354,675	367,855

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Net Impact on Fund Balance	144,715	(104,799)	(182,639)	(229,902)	(281,585)
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Tickmarks

- A These line items were adjusted for revised projections based on historical data analysis.
- B The mill rate for the fire district has been modified.
- C To reconcile health expenses to Segal Consulting's Report.
- D This amount is now included in health insurance costs (tickmark C).
- E This amount represents the 3% margin recommended in the Segal Consulting's Report.
- F This amount represents 401(k) contributions.
- G This increase is for expected increases in 401(k) contributions.

CITY OF WEST HAVEN- SUMMARY OF INCREASE (DECEASE) IN WPCA REVENUE DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-28-2018						
		FY19	FY20	FY21	FY22	FY23
ACCOUNT#	DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
46610	SEWER USE FEE REVENUE	-	(91,474)	(89,386)	(84,372)	(77,306)
46620	PRIOR YEAR LEVY	-	1,500	3,045	4,636	6,275
46630	INTEREST, LIENS-CURRENT	-	900	1,827	2,782	3,765
46640	INTEREST, LIENS, DELINQUENT	-	-	480	974	1,484
46670	ORANGE SHARE SERV CHG.	-	11,250	22,838	34,773	47,066
47675	ORANGE CWF	-	-	4,680	9,500	14,465
47680	NITRO	-	2,100	4,263	6,491	8,786
	TOTAL CHANGE IN REVENUE	-	(75,724)	(52,254)	(25,215)	4,535

TM

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B

CITY OF WEST HAVEN- SUMMARY OF INCREASE (DECREASE) IN WPCA EXPENDITURE DETAIL						
Draft Plan 9-13-2018 vs. Current Plan 9-28-2018						
		FY19	FY20	FY21	FY22	FY23
EXPENSES		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
54100	FRINGE BEN	(211,870)	(191,867)	(169,471)	(144,609)	(117,134)
	SELF-FUNDED CLAIM MARGIN (3%)	13,144	14,143	15,218	16,374	17,619
	CONTINGENCY	98,726	-	-	1,020	2,050
	401(K) CONTRIBUTIONS	100,000	102,000	102,000	102,000	102,000
	SUBTOTAL	-	(75,724)	(52,254)	(25,215)	4,535
	TOTAL CHANGE IN EXPENSE	-	(75,724)	(52,254)	(25,215)	4,535

C

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E

F

Net Impact on Fund Balance	-	-	-	-	-
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Tickmarks

A Use rates change based on the overall decrease in revised projected expenses.

B These line items were adjusted for revised projections based on historical data analysis.

C To reconcile health expenses to Segal Consulting's Report.

D This amount represents the 3% margin recommended in the Segal Consulting's Report.

FY19 contingent saving resulting from net adjustments; FY22-23 are contingent increases for 401(k) contributions.

F This amount represents expected 401(k) contributions.

General Fund Revenue Changes

DESCRIPTION		CWH Original	Current	\$ Variance	TM
		FY19 Plan	FY19 Plan (9-28-2018)		
CURRENT PROPERTY TAX LEVY					
10124041-41100	current property tax levy - MV	9,490,926	9,490,926	-	
10124041-41100	current property tax levy - R/E, PP	84,969,780	84,969,780	-	
	Subtotal	94,460,706	94,460,706	-	
NON CURRENT TAXES					
10124041-41101	motor vehicle supp. pa 76-338	1,200,000	1,200,000	-	
10124041-41200	prior years tax lien levy	400,000	400,000	-	
10124041-41210	prior years tax lien sale	-	-	-	
10124041-41300	suspense tax	100,000	100,000	-	
10124041new acct.	Pers. Prop. Tax Audits	100,000	100,000	-	
10124041-41660	non-cur.per.prop. taxes	-	-	-	
	Subtotal	1,800,000	1,800,000	-	
INTEREST & LIEN FEES					
10124041-41610	current property tax interest	450,000	450,000	-	
10124041-41620	prior years tax interest levy	210,000	210,000	-	
10124041-41630	suspense interest tax	105,000	105,000	-	
	Subtotal	765,000	765,000	-	
LICENSES & PERMITS					
10112542-42150	animal licenses	13,000	13,000	-	
10112542-42160	marriage licenses	3,000	3,000	-	
10112542-42170	sporting licenses	200	200	-	
10119042-42210	building permits	1,225,000	1,225,000	-	
10119042-42220	electrical permits	160,000	160,000	-	
10119042-42230	excavation permits	7,000	7,000	-	
10119042-42240	plumbing & heating permits	210,000	210,000	-	
10119042-42250	zoning permits	87,000	87,000	-	
10131042-42110	alcoholic beverage licenses	150	150	-	
10131042-42130	police license & protect. permits	20,000	20,000	-	
10132042-42910	city clerk fees collected	7,100	7,100	-	
10132042-42920	dog pound releases	2,000	2,000	-	
10153042-42120	health licenses & rest. permits	80,000	80,000	-	
	Subtotal	1,814,450	1,814,450	-	
FINES, FORFEITS & PENALTIES					
10131043-43100	parking tags	125,000	125,000	-	
10124043-43200	tax fines penalties	25,000	25,000	-	
	Subtotal	150,000	150,000	-	
USE OF MONEY/PROPERTY					
10120044-44100	from Invest. general fund	55,000	55,000	-	
10120044-44200	rents, concessions & royalties	-	-	-	
10120044-44210	rents from city facilities	25,000	25,000	-	
	Subtotal	80,000	80,000	-	
FROM OTHER AGENCIES					
10119045-45130	fema	-	-	-	
10119045-New Acct	MARB- New	8,000,000	-	(8,000,000)	A
10120045-45211	educational cost sharing (ECS)	45,140,487	45,140,487	-	
10120045-45212	transport. grants public & private	-	-	-	
10120045-45213	special aid handicapped	-	-	-	
10120045-45214	Special Education Grant	-	-	-	
10120045-45215	school build. construction	-	-	-	
10120045-45219	health/welfare parochial school	60,000	60,000	-	
10120045-45231	pilot -state, colleges & hosp.	5,527,988	5,527,988	-	
10120045-45233	prop tax relief manuf.	147,516	147,516	-	
10120045-45234	elderly/disability property tax relief	-	-	-	
10120045-45235	mashantuc. pequot st.prop.	807,097	807,097	-	
10120045-45236	prop.tax relief-total disability	5,370	5,370	-	
10120045-45237	pilot -state, owned prop.	181,198	181,198	-	
10120045-45238	prop.tax relief veterans reimburse.	118,373	118,373	-	
10120045-45243	boat grant pilot-vessels	-	-	-	
10120045-45246	prop.tax relief hotel tax	-	-	-	
10120045-45248	town road aid	617,602	617,602	-	
10120045-45271	state task force reimb.- police	-	-	-	
10120045-45290	state miscellaneous grants	122,000	122,000	-	

General Fund Revenue Changes

DESCRIPTION		CWH Original FY19 Plan	Current FY19 Plan (9-28-2018)	\$ Variance	TM
10120045-45247	mrsc select pilot	-	-	-	
10120045-45240	mrsc sales tax sharing	-	-	-	
10120045-45249	mrsc motor vehicle	-	-	-	
10120045-45869	locip reve	-	-	-	
	Subtotal	60,727,631	52,727,631	(8,000,000)	
CHARGES - CURRENT SERVICES					
10112546-46940	record legal instruments fee	625,000	625,000	-	
10131046-46710	police charges- pub.safety	15,000	15,000	-	
10120046-46920	sundry other misc.	150	150	-	
10120046-46950	misc. public works/sewer-orange	37,059	37,059	-	
10120046-46952	misc. gen. govt. - all other	90,000	90,000	-	
10170046-46955	misc. schools	-	-	-	
10120046-46956	misc. parks & recreation	340,000	340,000	-	
10131046-46720	police charges- pd extra	-	-	-	
10140046-46953	public works - all other	2,000	2,000	-	
10153046-46930	vaccines health flu fees	-	-	-	
10154046-46954	misc. welfare - all other	-	-	-	
	Subtotal	1,109,209	1,109,209	-	
OTHER REVENUES					
10120045-45310	telephone access	117,044	117,044	-	
10120045-45340	SCCRWA pilot NH water	296,330	296,330	-	
10120047-43300	park. Meter	20,000	20,000	-	
10120047-47200	sale of property & fixed assets	-	-	-	
10120047-47350	pilot housing authority	141,000	141,000	-	
10120047-47355	housing authority 3yr. Suppl.	-	-	-	
10120047-47360	sewer collection fee exp.	48,397	48,397	-	
10120047-47380	insurance reimbursement	20,000	20,000	-	
10120047-47800	yale voluntary contribution	422,651	422,651	-	
10120047-47805	u.n.h. c.a.d. maint. contribution	-	-	-	
10120047-47900	miscellaneous revenues	210,000	210,000	-	
10120047-47902	prem. Incom	-	-	-	
10120047-47903	non recurr	-	-	-	
10120047-47904	quigley/yale parking	40,000	40,000	-	
10120047-47905	b.o.e.police relmb	-	-	-	
10120047-47906	thom. school v.a. parking	-	-	-	
10130047-47310	fire dist. share of ERS & ERS grant	804,083	804,083	-	
10130047-47320	police dept.share of ERS	-	-	-	
10145047-47340	organic recycl. compost	13,000	13,000	-	
	Subtotal	2,132,505	2,132,505	-	
OTHER FIN. SOURCES					
10120048-48100	operating transfers in	-	-	-	
10120048-48300	residual equity trans in	200,000	200,000	-	
10120048-48400	contribution from fund balance	-	-	-	
10120048-48500	contribution from sewer fund	1,063,700	1,063,700	-	
10121054-54390	operating transfers	-	-	-	
	Subtotal	1,263,700	1,263,700	-	
	Grand Total	164,303,201	156,303,201	(8,000,000)	

A This revenue will be presented separately from the City's normal revenues.

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
11000010	CITY COUNCIL				
11000010	51000 REGULAR WAGES	39,572	39,572	-	
11000010	51010 CLERK OF THE COUNCIL	5,000	5,000	-	
11000010	51350 PART TIME ELECTED	33,810	33,810	-	
11000010	51500 OVERTIME	-	-	-	
11000010	52250 ADVERTISING	3,600	3,600	-	
11000010	52510 MAINTENANCE SERVICES	4,000	4,000	-	
11000010	52770 OTHER SERVICES	2,500	2,500	-	
11000010	54331 MISC. EXPENSE	500	500	-	
11000010	CITY COUNCIL	<u>88,982</u>	<u>88,982</u>	-	
11050010	MAYOR				
11050010	51000 REGULAR WAGES	230,921	230,921	-	
11050010	51300 PART TIME WAGES	15,000	15,000	-	
11050010	52220 OUTSIDE PRINTING	630	630	-	
11050010	52320 SUBSCRIPTIONS	200	200	-	
11050010	52330 TRAINING & EDUCATION	300	300	-	
11050010	52350 TRAVEL EXPENSE	2,000	2,000	-	
11050010	52360 BUSINESS EXPENSE	7,000	7,000	-	
11050010	52370 COUNCIL OF GOVERNMENTS	15,900	15,900	-	
11050010	52390 CT. CONFERENCE MUNICIP.	36,160	36,160	-	
11050010	52397 U.S.CONFERENCE MAYORS	7,000	7,000	-	
11050010	53490 OTHER SUPPLIES	2,000	2,000	-	
11050010	MAYOR	<u>317,111</u>	<u>317,111</u>	-	
11100010	CORPORATION COUNSEL				
11100010	51000 REGULAR WAGES	263,868	263,868	-	
11100010	51300 OVERTIME	-	-	-	
11100010	52310 CONVENTIONS & DUES	1,000	1,000	-	
11100010	52430 LEGAL SERVICES	150,000	150,000	-	
11100010	52480 OTHER PROF. SERVICES	10,500	10,500	-	
11100010	52490 TAX FORECLOSURE EXP.	10,000	10,000	-	
11100010	53110 OTHER EQUIP.	3,500	3,500	-	
11100010	53140 LIBRARY SUPPLIES	12,000	12,000	-	
11100010	55180 SOFTWARE	-	-	-	
11100010	CORPORATION COUNSEL	<u>450,868</u>	<u>450,868</u>	-	
11150010	PERSONNEL DEPARTMENT				
11150010	51000 REGULAR WAGES	154,238	154,238	-	
11150010	51500 OVERTIME	7,191	7,191	-	
11150010	52250 ADVERTISING	-	-	-	
11150010	52260 OTHER PRINTING	-	-	-	
11150010	52310 CONVENTIONS & DUES	-	-	-	
11150010	52330 TRAINING & EDUCATION	-	-	-	
11150010	52830 OTHER EXAMS	9,156	9,156	-	
11150010	PERSONNEL DEPARTMENT	<u>170,585</u>	<u>170,585</u>	-	
11209910	TELEPHONE ADMINISTRATION				
11209910	52150 TELEPHONE	315,336	315,336	-	
11209910	TELEPHONE ADMINISTRATION	<u>315,336</u>	<u>315,336</u>	-	
11250010	CITY CLERK				
11250010	51000 REGULAR WAGES	246,298	246,298	-	
11250010	51500 OVERTIME	500	500	-	
11250010	52290 ELECTION DAY EXPENSES	5,000	5,000	-	
11250010	52310 CONVENTIONS & DUES	900	900	-	
11250010	52330 TRAINING & EDUCATION	500	500	-	
11250010	52340 MILEAGE ALLOWANCE REIMB.	100	100	-	
11250010	52480 OTHER PROF. SERVICES	3,500	3,500	-	
11250010	52520 EQUIPMENT REPAIR	400	400	-	
11250010	52750 FEES & CHARGES	1,000	1,000	-	
11250010	52770 OTHER SERVICES	40,000	40,000	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
11250010	53590 DOG LICENSES	-	-	-	
11250010	CITY CLERK	298,198	298,198	-	
11300010	REGISTRAR OF VOTERS				
11300010	51000 REGULAR WAGES	49,400	49,400	-	
11300010	51020 DEPUTY REGISTRARS	10,000	10,000	-	
11300010	51350 PART TIME ELECTED	28,000	28,000	-	
11300010	51400 TEMPORARY PAYROLL	36,000	36,000	-	
11300010	51500 OVERTIME	2,593	2,593	-	
11300010	52310 CONVENTIONS & DUES	1,500	1,500	-	
11300010	52330 TRAINING & EDUCATION	2,300	2,300	-	
11300010	52580 EQUIPMENT MAINTENANCE	5,200	5,200	-	
11300010	53130 OTHER SUPPL.	632	632	-	
11300010	55600 VOTING MACHINES	4,900	4,900	-	
11300010	REGISTRAR OF VOTERS	140,525	140,525	-	
11650010	PROBATE COURT				
11650010	52640 OFFICE EQUIP. RENTAL	2,500	2,500	-	
11650010	53110 OFFICE SUPPLIES	4,000	4,000	-	
11650010	55190 OTHER EQUIP.	1,520	1,520	-	
11650010	PROBATE COURT	8,020	8,020	-	
11900010	PLANNING & DEVEL. ADMINISTRATION				
11900010	51000 REGULAR WAGES	297,895	297,895	-	
11900010	51500 OVERTIME	1,000	1,000	-	
11900010	52210 PRINTING	1,000	1,000	-	
11900010	52250 ADVERTISING	31,500	31,500	-	
11900010	52280 MAP PRINTING	450	450	-	
11900010	52310 CONVENTIONS & DUES	3,000	3,000	-	
11900010	52340 MILEAGE	-	-	-	
11900010	52382 ENGINEERING COST PLAN & DEV	15,000	15,000	-	
11900010	52385 ECON. DEVELOPMENT CONSULTANT	-	-	-	
11900010	52395 REG'L.GROWTH PARTNERSHIP	4,500	4,500	-	
11900010	52398 CT. MAIN STREET	-	-	-	
11900010	52475 PUBLIC HEARING SECRETARY	6,300	6,300	-	
11900010	52520 EQUIPMENT REPAIR	450	450	-	
11900010	55700 LAND ACQUISITION	-	-	-	
11900010	56400 PROP. MANGMT.	22,500	22,500	-	
11900010	PLANNING & DEVEL. ADMINISTRATION	383,595	383,595	-	
11900012	GRANTS ADMINISTRATION				
11900012	51000 REGULAR WAGES	66,521	66,521	-	
11900012	52310 CONVENTIONS & DUES	-	-	-	
11900012	53420 GRANT DEVELOPMENT EXP.	450	450	-	
11900012	GRANTS ADMINISTRATION	66,971	66,971	-	
11900013	BUILDING DEPARTMENT				
11900013	51000 REGULAR WAGES	487,849	487,849	-	
11900013	51500 OVERTIME	7,500	7,500	-	
11900013	52310 CONV & DUE	3,600	3,600	-	
11900013	52360 BUSNSS EXP	2,070	2,070	-	
11900013	52440 ENG SERV	900	900	-	
11900013	52520 EQUIP REPAIRS	900	900	-	
11900013	52590 DEMO BLDGS	9,000	9,000	-	
11900013	BUILDING DEPARTMENT	511,819	511,819	-	
12000010	TREASURER				
12000010	51350 PART TIME ELECTED	7,600	7,600	-	
12000010	TREASURER	7,600	7,600	-	
12100010	COMPTROLLER				

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
12100010	51000 REGULAR WAGES	607,791	607,791	-	
12100010	51500 OVERTIME	25,000	25,000	-	
12100010	52310 CONVENTIONS & DUES	1,000	1,000	-	
12100010	52420 FINANCIAL SERVICES	175,000	175,000	-	
12100010	52570 FACILITY UPGRD.	-	-	-	
12100010	52970 EVICTION SERVICES	21,600	21,600	-	
12100010	COMPTROLLER	830,391	830,391	-	
12100020	PURCHASING / RISK MGT. DEPT.				
12100020	51000 REGULAR WAGES	79,680	79,680	-	
12100020	51500 OVERTIME	-	-	-	
12100020	52250 ADVERTISING	10,000	10,000	-	
12100020	52320 SUBSCRIPT. & PERIODIC.	-	-	-	
12100020	53110 OFFICE SUPPLIES / CITY	34,000	34,000	-	
12100020	53115 OFFICE SUPPLIES / POLICE DEPT.	18,500	18,500	-	
12100020	PURCHASING / RISK MGT. DEPT.	142,180	142,180	-	
12200022	INFO. & TEC. D/P DEPARTMENT				
12200022	51000 REGULAR WAGES	152,097	152,097	-	
12200022	51500 OVERTIME	10,116	10,116	-	
12200022	52320 SUBSCRIPTIONS	-	-	-	
12200022	52330 TRAINING	1,000	1,000	-	
12200022	52460 OUTSIDE DATA PROC.	7,000	7,000	-	
12200022	52510 MAINTENANCE SERV. AGREMT.	269,337	269,337	-	
12200022	52570 OTHER REPAIR & MAINT.	40,000	40,000	-	
12200022	52660 SOFTWARE LICENSES	4,225	4,225	-	
12200022	53120 DATA PROC. SUPPLIES	7,438	7,438	-	
12200022	55170 COMPUTERS	15,000	15,000	-	
12200022	INFO. & TEC. D/P DEPARTMENT	506,213	506,213	-	
12200023	CENTRAL SERVICES				
12200023	51000 REGULAR WAGES	56,820	56,820	-	
12200023	51500 OVERTIME	900	900	-	
12200023	52010 POSTAGE	64,000	64,000	-	
12200023	52570 OTHER REPAIRS & MAINT.	2,700	2,700	-	
12200023	52670 COPIER RENTAL	45,000	45,000	-	
12200023	52810 VET. & MEMORIAL DAY SERV.	-	-	-	
12200023	52850 HOLIDAY FESTIVITIES	-	-	-	
12200023	53150 COPIER SUPPLIES	-	-	-	
12200023	53160 MISC. EQUIPMENT CHARGES	-	-	-	
12200023	53490 OTHER SUPPLIES	15,000	15,000	-	
12200023	53495 COFFEE & WATER	5,850	5,850	-	
12200023	55190 OTHER EQUIPMENT	33,120	33,120	-	
12200023	55640 SAFTY EQIP.	1,800	1,800	-	
12200023	CENTRAL SERVICES	225,190	225,190	-	
12300010	TAX ASSESSMENT				
12300010	51000 REGULAR WAGES	424,369	424,369	-	
12300010	51500 OVERTIME	3,000	3,000	-	
12300010	52210 PRINTING	3,100	3,100	-	
12300010	52250 ADVERTISING	495	495	-	
12300010	52280 MAP PRINTING	10,000	10,000	-	
12300010	52310 CONVENTIONS & DUES	255	255	-	
12300010	52330 TRAINING & EDUCATION	3,888	3,888	-	
12300010	52480 OTHER PROF. SERVICES	450	450	-	
12300010	TAX ASSESSMENT	445,557	445,557	-	
12300025	BOARD OF ASSESSMENT APPEALS				
12300025	51500 OVERTIME	2,600	2,600	-	
12300025	52760 STIPENDS	3,000	3,000	-	
12300025	BOARD OF ASSESSMENT APPEALS	5,600	5,600	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
12400010	TAX COLLECTOR				
12400010	51000 REGULAR WAGES	381,657	381,657	-	
12400010	51300 P/T WAGES FLOTTER TAX/ASSMT.	-	-	-	
12400010	51500 OVERTIME	4,000	4,000	-	
12400010	52020 PROSS. & MAIL TAX BILLS	31,825	31,825	-	
12400010	52210 PRINTING/BINDINGS	9,422	9,422	-	
12400010	52250 ADVERTISING	1,500	1,500	-	
12400010	52310 CONVENTIONS & DUES	500	500	-	
12400010	52330 TRAINING & EDUCATION	1,000	1,000	-	
12400010	52520 EQUIPMENT REPAIR	250	250	-	
12400010	54260 BAD CHECKS	500	500	-	
12400010	55190 OTHER EQUIP.	500	500	-	
12400010	56390 MOTOR VEHICLE DELIN. TAX FEE	450	450	-	
12400010	TAX COLLECTOR	<u>431,604</u>	<u>431,604</u>	-	
13000010	EMERGENCY REPORTING SYSTEM				
13000010	51000 REGULAR WAGES	1,269,054	1,269,054	-	
13000010	51700 LONGEVITY PMT.	6,950	6,950	-	
13000010	52150 TELEPHONE EXP.	23,400	23,400	-	
13000010	52510 MAINTENANCE SERVICES	45,000	45,000	-	
13000010	53110 OFFICE SUPPLIES	2,000	2,000	-	
13000010	54110 HEALTH INSURANCE PREM.	288,400	288,400	-	
13000010	54130 FICA - E.R.S. SHARE	76,139	76,139	-	
13000010	54140 PENSION - CITY SHARE	105,640	105,640	-	
13000010	55180 SOFTWARE	8,000	8,000	-	
13000010	55190 OTHER EQUIPMENT	14,000	14,000	-	
13000010	EMERGENCY REPORTING SYSTEM	<u>1,838,583</u>	<u>1,838,583</u>	-	
13100010	POLICE DEPT. ADMIN.				
13100010	51000 REGULAR WAGES	252,991	252,991	-	
13100010	51530 VACATION BUY BACK	30,000	30,000	-	
13100010	51700 LONGEVITY PMT.	30,000	30,000	-	
13100010	51801 GAS HEAT	-	-	-	
13100010	52110 ELECTRICITY/TRAFFIC LGTS.	40,000	40,000	-	
13100010	52150 TELEPHONE	170,000	170,000	-	
13100010	52220 OUTSIDE PRINTING SERV.	2,000	2,000	-	
13100010	52255 RECRUITMENT	8,000	8,000	-	
13100010	52260 OTHER PRINTG. SERV.	800	800	-	
13100010	52310 CONVENTIONS & DUES	2,000	2,000	-	
13100010	52450 MEDICAL SERVICES	15,000	15,000	-	
13100010	52630 VEHICLE RENTAL	6,900	6,900	-	
13100010	52640 OFFICE EQUIP RENTAL	34,000	34,000	-	
13100010	52650 OTHER RENT	18,619	18,619	-	
13100010	52730 BOARD PRISONER	5,200	5,200	-	
13100010	52760 STIPENDS	-	-	-	
13100010	52770 OTHER CONTRACTUAL SERV.	100,000	100,000	-	
13100010	52780 UNIFORM ALLOW.ADMIN.	4,500	4,500	-	
13100010	52820 PSYCH TESTING	13,195	13,195	-	
13100010	52830 OTHER EXAMINATIONS	7,000	7,000	-	
13100010	53130 OTHER SUPPLIES/CRIME PREV.	14,000	14,000	-	
13100010	53210 AUTO FUEL & FLUIDS	220,000	220,000	-	
13100010	54320 PYMNTS-OUTSIDE AGENCIES	13,825	13,825	-	
13100010	54330 OTHER PAYMENTS	4,000	4,000	-	
13100010	55650 SWAT EQUIPMENT	4,000	4,000	-	
13100010	56180 EDUCATIONAL REIMB.	10,000	10,000	-	
13100010	POLICE DEPT. ADMIN.	<u>1,006,030</u>	<u>1,006,030</u>	-	
13100030	POLICE DEPT. OPERATIONS				
13100030	51000 REGULAR WAGES	8,296,520	8,296,520	-	
13100030	51270 EXTRA EARNINGS	20,000	20,000	-	
13100030	51500 OVERTIME	315,000	315,000	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019 Plan	Current FY2019 Plan (9-28-2018)	\$ Variance	TM
13100030	51520 P.D. MANPOWER O/T	1,100,000	1,100,000	-	
13100030	51530 VACATION BUY BACK	386,000	386,000	-	
13100030	51540 INTERCITY SPECIAL DUTY	179,730	179,730	-	
13100030	51610 SHIFT DIFFERENTIAL UNIFORM P.D.	119,000	119,000	-	
13100030	51700 LONGEVITY	520,000	520,000	-	
13100030	51800 SEPARATION PAY	320,000	320,000	-	
13100030	51801 WORKER'S COMP.	300,000	300,000	-	
13100030	52360 BUSINESS EXPENSE	6,000	6,000	-	
13100030	52780 UNIFORM ALLOW.- FULL TIME	169,376	169,376	-	
13100030	53520 BALLISTIC VEST REPLACE.	25,152	25,152	-	
13100030	POLICE DEPT. OPERATIONS	<u>11,756,778</u>	<u>11,756,778</u>	-	
13100031	POLICE DEPT. SUPPORT				
13100031	51000 REGULAR WAGES	506,585	506,585	-	
13100031	51300 P/T WAGES CROSS. GRDS.	182,000	182,000	-	
13100031	51510 P.D. TRAINING O/T	60,000	60,000	-	
13100031	51801 WOKERS COMP.	-	-	-	
13100031	52320 SUBSCRIPTIONS	400	400	-	
13100031	52330 TRAINING & EDUCATION	30,000	30,000	-	
13100031	52350 TRAVEL EXPENSE	5,000	5,000	-	
13100031	52480 OTHER PROF. SERVICES	10,000	10,000	-	
13100031	52570 OTHER REPAIRS & MAINT.	20,000	20,000	-	
13100031	52790 UNIFORM ALLOW. - PART TIME	7,000	7,000	-	
13100031	53260 TRAFFIC SUPPLIES	8,000	8,000	-	
13100031	53450 LAB. SUPPLIES	6,000	6,000	-	
13100031	53510 FIREARM SUPPLIES	25,748	25,748	-	
13100031	POLICE DEPT. SUPPORT	<u>860,733</u>	<u>860,733</u>	-	
13202010	ANIMAL CONTROL				
13202010	51000 REGULAR WAGES	181,624	181,624	-	
13202010	51300 PART TIME WAGES	22,000	22,000	-	
13202010	51500 OVERTIME	14,500	14,500	-	
13202010	51530 VAC.BUY BACK	3,000	3,000	-	
13202010	51700 LONGEVITY	8,000	8,000	-	
13202010	51800 SEPAR. PAY	-	-	-	
13202010	52100 UTILITIES	14,000	14,000	-	
13202010	52250 ADVERTISING	1,500	1,500	-	
13202010	52310 CONVENTIONS & DUES	560	560	-	
13202010	52455 VETERINARY SERVICES	21,000	21,000	-	
13202010	52780 UNIFORMS- F/T & PT	7,420	7,420	-	
13202010	52790 UNIFORMS-P/T	2,762	2,762	-	
13202010	53485 DOG FOOD	2,000	2,000	-	
13202010	55370 OTHER EQUIPMENT	5,000	5,000	-	
13202010	56375 SPAY & NEUTER	-	-	-	
13202010	ANIMAL CONTROL	<u>283,366</u>	<u>283,366</u>	-	
13300010	EMERGENCY MANAGEMENT				
13300010	51300 PART TIME WAGES	11,948	11,948	-	
13300010	52150 TELEPHONE EXP.	750	750	-	
13300010	53130 OTHER SUPPLIES	1,000	1,000	-	
13300010	54090 OTHER CHARGES	500	500	-	
13300010	EMERGENCY MANAGEMENT	<u>14,198</u>	<u>14,198</u>	-	
14000010	PUBLIC WORKS ADMINISTRATION				
14000010	51000 REGULAR WAGES	275,710	275,710	-	
14000010	51300 P/T WAGES	10,998	10,998	-	
14000010	52680 TOWN ROAD AID	300,000	300,000	-	
14000010	53460 CLOTHING & UNIFORMS	11,250	11,250	-	
14000010	PUBLIC WORKS ADMINISTRATION	<u>597,958</u>	<u>597,958</u>	-	
14100010	ENGINEERING				
14100010	51000 REGULAR WAGES	186,761	186,761	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
14100010	52310 CONVENTIONS & DUES	1,500	1,500	-	
14100010	52335 PROF. LICENSE FEE	1,050	1,050	-	
14100010	ENGINEERING	189,311	189,311	-	
14404072	VEHICLE MAINTENANCE				
14404072	51000 REGULAR WAGES	426,421	426,421	-	
14404072	51500 OVERTIME	75,000	75,000	-	
14404072	52100 UTILITIES	50,000	50,000	-	
14404072	52310 CONFERENCES/SHOWS	800	800	-	
14404072	52320 TRAINING/DUES/SUBSC	3,000	3,000	-	
14404072	52540 MOTOR VEHICLE MAINT.	59,900	59,900	-	
14404072	52545 SPL. EQUIP. REPAIR	40,000	40,000	-	
14404072	52550 GROUNDS MAINT.	7,980	7,980	-	
14404072	52575 EMISSIONS TESTING	-	-	-	
14404072	52585 TIRE REPAIR & SERV.	12,000	12,000	-	
14404072	52630 VEHICLE RENTAL	4,000	4,000	-	
14404072	52650 OTHER RENT	5,050	5,050	-	
14404072	52740 SECURITY SYSTEM	2,900	2,900	-	
14404072	52940 HAZARDOUS WASTE DISPOSAL	1,600	1,600	-	
14404072	53210 AUTO FUEL & FLUIDS	300,000	300,000	-	
14404072	53220 MOTOR VEHICLE PARTS	200,000	200,000	-	
14404072	53240 TIRES, TUBES & BATTERIES	45,000	45,000	-	
14404072	53250 TOOLS & MISC EQUIPMENT	6,000	6,000	-	
14404072	53430 JANTRL. SUPL.	500	500	-	
14404072	53445 SAFETY SUPPLIES	2,500	2,500	-	
14404072	53530 SNOW REMOV. EQUIPMENT	30,000	30,000	-	
14404072	53560 BROOMS & SWEEPERS	8,000	8,000	-	
14404072	55190 OTHER EQUIPMENT	250	250	-	
14404072	VEHICLE MAINTENANCE	1,280,901	1,280,901	-	
14505071	COMPOST SITE				
14505071	51000 REGULAR WAGES	-	-	-	
14505071	52740 SECURITY SYSTEM	2,000	2,000	-	
14505071	52930 COMPOST SITE	12,000	12,000	-	
14505071	52940 HAZARDOUS WASTE PICKUP	22,000	22,000	-	
14505071	COMPOST SITE	36,000	36,000	-	
14509971	SOLID WASTE				
14509971	52900 CONDOS TRASH PICKUP	235,000	235,000	-	
14509971	52910 TRASH PICKUP	1,272,500	1,272,500	-	
14509971	52915 TRASH PICKUP - CITY BUILD.	92,000	92,000	-	
14509971	52920 TIPPING FEES DISPOSAL	1,024,000	1,024,000	-	
14509971	52941 HAZARDOUS WASTE - CITY	5,500	5,500	-	
14509971	52950 RECYCLING PICKUP	249,900	249,900	-	
14509971	52955 PORTABLE RESTROOMS	30,000	30,000	-	
14509971	SOLID WASTE	2,908,900	2,908,900	-	
14606074	GROUNDS MAINTENANCE				
14606074	52510 MAINT. SERV. AGREMT.	3,500	3,500	-	
14606074	52580 EQUIP. MAINTENANCE	1,050	1,050	-	
14606074	53265 STREET MARKING PAINT	7,500	7,500	-	
14606074	53490 OTHER OPER. SUPPLIES	6,055	6,055	-	
14606074	53555 LIGHT POLE	9,975	9,975	-	
14606074	GROUNDS MAINTENANCE	28,080	28,080	-	
14606075	BUILDING MAINTENANCE				
14606075	51000 REGULAR WAGES	440,606	440,606	-	
14606075	51500 OVERTIME	60,000	60,000	-	
14606075	52100 UTILITIES	520,000	520,000	-	
14606075	52500 HVAC MAINTENANCE	50,000	50,000	-	
14606075	52510 MAINT. SERVICE AGREMT.	56,800	56,800	-	
14606075	52530 BLDG. MAINTENANCE	40,850	40,850	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
14606075	52740 SECURITY SYSTEM	9,000	9,000	-	
14606075	53430 JANITORIAL SUPPLIES	15,000	15,000	-	
14606075	53445 SAFETY SUPPLIES	895	895	-	
14606075	53490 OTHER OPER. SUPPLIES	450	450	-	
14606075	BUILDING MAINTENANCE	<u>1,193,601</u>	<u>1,193,601</u>	-	
14704010	HIGHWAYS & PARKS ADMIN				
14704010	51000 REGULAR WAGES	2,462,364	2,462,364	-	
14704010	51400 TEMPORARY PAYROLL	115,000	115,000	-	
14704010	51500 OVERTIME	200,000	200,000	-	
14704010	51550 STORM EXPENSE	115,000	115,000	-	
14704010	51600 SHIFT DIFFERENTI'L CIVILIAN	2,000	2,000	-	
14704010	52160 STREET LIGHTING	600,000	600,000	-	
14704010	52550 GROUNDS MAINT.BIKE PATH	15,827	15,827	-	
14704010	52610 RENTAL OF LAND	600	600	-	
14704010	53380 MISC. CONSTR. SUPPL. HWY.& PRK.	55,000	55,000	-	
14704010	HIGHWAYS & PARKS ADMIN	<u>3,565,791</u>	<u>3,565,791</u>	-	
14706010	HIGHWAYS & PARKS ADMIN.				
14706010	52210 PRINTING	650	650	-	
14706010	53445 SAFETY SUPPLIES	3,730	3,730	-	
14706010	HIGHWAYS & PARKS ADMIN. - SAFETY	<u>4,380</u>	<u>4,380</u>	-	
14706076	PARKS MAINTENANCE				
14706076	52100 UTILITIES / WATER	105,000	105,000	-	
14706076	52130 WATER	10,000	10,000	-	
14706076	52530 BLDG MAINTENANCE	6,500	6,500	-	
14706076	52550 GROUNDS MAINT.PRKS.& FIELDS	65,000	65,000	-	
14706076	52740 SECURITY SYSTEM	4,410	4,410	-	
14706076	PARKS MAINTENANCE	<u>190,910</u>	<u>190,910</u>	-	
14706077	OUTSIDE CONTRACTORS				
14706077	52570 OTHER REPAIRS / MAINT.	55,000	55,000	-	
14706077	53380 MISC.CONSTR SUPPLIES	15,000	15,000	-	
14706077	54095 STORM/ EMER. LOSSES	15,000	15,000	-	
14706077	OUTSIDE CONTRACTORS	<u>85,000</u>	<u>85,000</u>	-	
14706078	TREE DEPT.				
14706078	52555 TREE MAINTENANCE	184,000	184,000	-	
14706078	53490 OPER.SUPPLIES	1,000	1,000	-	
14706078	53570 TREES & SHRUBS	2,500	2,500	-	
14706078	TREE DEPT.	<u>187,500</u>	<u>187,500</u>	-	
15000010	HUMAN RESOURCES				
15000010	51000 REGULAR WAGES	237,237	237,237	-	
15000010	51095 COMMUNITY CENTER ATTENDT.	-	-	-	
15000010	51400 SUMMER TEMPORARY PAYROLL	14,000	14,000	-	
15000010	51500 OVERTIME	6,000	6,000	-	
15000010	52220 OUTSIDE PRINTING	500	500	-	
15000010	52810 VETS MEM. DAY SERVS.	6,000	6,000	-	
15000010	52840 BAND CONCERTS	5,000	5,000	-	
15000010	52850 HOLIDAY FESTIVITES	4,000	4,000	-	
15000010	53490 OPER.SUPPLIES SUMMER TEMPS.	-	-	-	
15000010	53570 BEAUTIFCAT. PROG.	1,500	1,500	-	
15000010	54320 OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	
15000010	54350 N.H TRANSIT FEES & CHARGES	-	-	-	
15000010	54470 CLIENT ASSISTANCE	8,000	8,000	-	
15000010	HUMAN RESOURCES	<u>282,237</u>	<u>282,237</u>	-	
15100010	ELDERLY SERVICES				
15100010	51000 REGULAR WAGES	211,775	211,775	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
15100010	51100 SR.CNT. P/T (1)	-	-	-	
15100010	51110 ALLINGTWN SR.CNT. P/T (2)	-	-	-	
15100010	52310 CONVENTIONS & DUES	490	490	-	
15100010	52410 INSTRUCTORS	5,480	5,480	-	
15100010	52540 MOTOR VEHICLE MAINT.	1,000	1,000	-	
15100010	52630 RENTAL OF VEHICLES	196	196	-	
15100010	52700 TRANSPORTATION CONTRACT	260,386	260,386	-	
15100010	52710 ELDERLY NUTRITION	4,655	4,655	-	
15100010	53490 OTHER OPER. SUPPLIES	3,763	3,763	-	
15100010	ELDERLY SERVICES	<u>487,745</u>	<u>487,745</u>	-	
15202050	RECREATIONAL SERVICES				
15202050	51000 REGULAR WAGES	317,319	317,319	-	
15202050	51080 RECREATION AIDES	39,808	39,808	-	
15202050	51130 BEACH CONSTABLES	35,000	35,000	-	
15202050	51160 SPEC ACTIVITY INSTRUCTORS	5,320	5,320	-	
15202050	51170 SUPERV. & INSTRUCTORS	64,000	64,000	-	
15202050	51180 LIFE GUARDS	65,000	65,000	-	
15202050	51500 OVERTIME	12,800	12,800	-	
15202050	52230 BEACH STICKERS	4,000	4,000	-	
15202050	52310 CONVENTIONS & DUES	750	750	-	
15202050	52530 BLDG MAINTENANCE	10,000	10,000	-	
15202050	52750 FEES & CHARGES	4,000	4,000	-	
15202050	53250 TOOLS & MISC EQUIPMENT	2,500	2,500	-	
15202050	53440 MEDICAL SUPPL. FIRST AID KITS	2,000	2,000	-	
15202050	53540 RECREATION SUPPLIES	14,000	14,000	-	
15202050	54320 OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,200	16,200	-	
15202050	55520 RECREATION EQUIPMENT	4,800	4,800	-	
15202050	RECREATIONAL SERVICES	<u>597,497</u>	<u>597,497</u>	-	
15202051	DAY CAMP PROGRAM				
15202051	51400 TEMPORARY PAYROLL	119,879	119,879	-	
15202051	52700 TRANSPORTATION CONTRACT	14,660	14,660	-	
15202051	52750 FEES & CHARGES	6,000	6,000	-	
15202051	DAY CAMP PROGRAM	<u>140,539</u>	<u>140,539</u>	-	
15202552	BENNETT RINK PROGRAMS				
15202552	52620 RENTAL OF BLDGS.	30,000	30,000	-	
15202552	BENNETT RINK PROGRAMS	<u>30,000</u>	<u>30,000</u>	-	
15202553	AQUATIC PROGRAMS				
15202553	51040 AQUA INSTRUCTORS	17,856	17,856	-	
15202553	51070 SWIMMING POOL STAFF	60,000	60,000	-	
15202553	51140 SWIM TEAM COACH	22,000	22,000	-	
15202553	51300 P / T WAGES POOL CUSTODIANS	16,000	16,000	-	
15202553	52770 OTHER CONT. SERVICES	-	-	-	
15202553	53540 RECREATION SUPPLIES	1,860	1,860	-	
15202553	53545 SPECIAL ACTIVITY SUPPLIES	3,500	3,500	-	
15202553	AQUATIC PROGRAMS	<u>121,216</u>	<u>121,216</u>	-	
15300010	HEALTH DEPARTMENT				
15300010	51000 REGULAR WAGES	345,720	345,720	-	
15300010	51500 OVERTIME	2,000	2,000	-	
15300010	52310 CONVENTIONS & DUES	-	-	-	
15300010	52320 SUBSCRIPTIONS	-	-	-	
15300010	52450 MEDICAL SERVICES	3,000	3,000	-	
15300010	52535 PEST CONTROL	3,000	3,000	-	
15300010	52780 UNIFORMS-FULL TIME	250	250	-	
15300010	53440 MEDICAL SUPPLIES	1,000	1,000	-	
15300010	53490 OTHER SUPPLIES	-	-	-	
15300010	HEALTH DEPARTMENT	<u>354,970</u>	<u>354,970</u>	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019 Plan	Current FY2019 Plan (9-28-2018)	\$ Variance	TM
16001060	LIBRARY				
16001060	51000 LIBRARY EXPENSES	1,521,000	1,521,000	-	
16001060	LIBRARY	1,521,000	1,521,000	-	
18009980	CITY INSURANCE PREMIUMS				
18009980	54010 PROPERTY INSURANCE	-	-	-	
18009980	54020 AUTO INS.	-	-	-	
18009980	54030 GEN'L LIABILITY	485,977	485,977	-	
18009980	54040 UMBRELLA POLICY	-	-	-	
18009980	54050 LAW ENF. PRM.	-	-	-	
18009980	54055 PUBLIC OFFICIALS LIABILITY	-	-	-	
18009980	54060 OTHER PREMIUMS	-	-	-	
18009980	CITY INSURANCE PREMIUMS	<u>485,977</u>	<u>485,977</u>	-	
18009981	CITY INSURANCE - RETENTION				
18009981	54210 AUTO DAMAGES	50,000	50,000	-	
18009981	54230 GENERAL LIABILITY LOSSES	250,000	250,000	-	
18009981	54250 OTHER LOSSES	40,000	40,000	-	
18009981	CITY INSURANCE - RETENTION	<u>340,000</u>	<u>340,000</u>	-	
18109982	EMPLOYEE BENEFITS				
18109982	51530 VACATION BUY BACK	100,000	100,000	-	
18109982	51700 LONGEVITY	90,000	90,000	-	
18109982	54110 HEALTH INSURANCE PREM.	9,900,000	9,901,082	1,082	A
18109982	54120 LIFE INSURANCE PREM.	130,000	130,000	-	
18109982	54130 FICA-CITY	1,336,000	1,336,000	-	
18109982	54140 401-K - CITY	1,100,000	1,100,000	-	
18109982	54141 PENSION - POLICE	1,994,500	1,994,500	-	
18109982	54170 LONG TERM DISABIL. PREM.	96,000	96,000	-	
18109982	56180 EDUCATION REIMBURSEMENT	15,000	15,000	-	
18109982	EMPLOYEE BENEFITS	<u>14,761,500</u>	<u>14,762,582</u>	1,082	
18109983	STATE MANDATED BENEFITS				
18109983	54160 CT. UNEMPLOYMENT COMP.	100,000	100,000	-	
18109983	54180 HEART & HYPER COMP.	400,000	400,000	-	
18109983	54190 WORKER'S COMP PREM.	1,500,000	1,500,000	-	
18109983	STATE MANDATED BENEFITS	<u>2,000,000</u>	<u>2,000,000</u>	-	
18209984	DEBT SERVICE PAYMENTS				
18209984	54510 GEN'L PURPOSE-PRINCIPAL	14,325,000	14,325,000	-	
18209984	54520 GEN'L PURPOSE-INTEREST	4,062,724	4,062,724	-	
18209984	54530 GEN'L PURPOSE BANS -INTEREST	109,425	109,425	-	
18209984	54640 CLEAN WATERFUND PMTS.	716,700	716,700	-	
18209910	56190 BOND EXPENSE	-	189,640	189,640	B
18209984	DEBT SERVICE PAYMENTS	<u>19,213,849</u>	<u>19,403,489</u>	189,640	
18309910	MED COM				
18309910	54320 PYMNTS-OUTSIDE AGEN.MED. COM.	44,844	44,844	-	
18309910	MED COM	<u>44,844</u>	<u>44,844</u>	-	
19009990	CONTINGENCY EXPENSES				
19009990	56010 UNALLOCATED CONTINGENCY	350,000	350,000	-	
19009990	new (FURLOUGH)/COMPENSATION INCR.	(73,000)	(73,000)	-	
19009990	52340 MILEAGE ALLOWANCE (city wide)	7,000	7,000	-	
19009990	56140 PRIMARY EXPENSE	35,000	35,000	-	
19009990	56220 ACTUARIAL STUDY	7,500	7,500	-	
19009990	56305 ELECTION EXPENSE	35,000	35,000	-	
19009990	56360 BANK FEES	50,000	50,000	-	
19009990	56370 DOG REPORT	8,541	8,541	-	
19009990	new MEDICAL RUN-OFF	100,000	-	(100,000)	C
19009990	new SELF-FUNDED CLAIM MARGIN (3%)	-	297,032	297,032	D
19009990	56990 MISCELLANEOUS	2,000	2,000	-	

General Fund Total Expense Changes

DEP'T	DESCRIPTION	CWH Original FY2019 Plan	Current FY2019 Plan (9-28-2018)	\$ Variance	TM
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	-
19009990	new	LIBRARY CONTINGENCY	25,000	25,000	-
19009990	new	MARB EXP.	250,000	250,000	-
19009990	56999	RESERVE FOR DEFICIT REDUCTION	1,750,000	1,750,000	-
19009990	56999	REVERSE-RESERVE FOR DEFICIT REDUCTION	-	(1,750,000)	E
	51new	FINANCIAL POSITIONS	-	-	-
		CAPITAL NONRECURRING	-	-	-
		ADVANCE FUNDING OPEB TRUST	-	-	-
19009990		CONTINGENCY EXPENSES	2,587,041	1,034,073	(1,552,968)
		ADMINISTRATIVE EFFICIENCY SAVINGS	-	-	-
		ADMINISTRATIVE EFFICIENCY COSTS	-	-	-
		City	74,342,780	72,980,534	(1,362,246)
		Education	89,960,421	89,960,421	
		Total Expenditures	164,303,201	162,940,955	

A To reconcile City health expenses to Segal Consulting's Report

B Bond expense related to proposed CIP debt not included in original plan.

C This amount is now included in health insurance costs which agree to Segal Consulting's Report (tickmark A).

D This amount represents the 3% margin recommended in the Segal Consulting's Report.

E Reserve for deficit reduction will be presented separately from the City's expenses.

Allingtown Fire Total Revenue and Expense Changes

		CWH Original	Current	\$ Variance	TM
		FY19	FY19		
		Plan	Plan (9-28-2018)		
47600	DONATIONS (UNH)	100,000	100,000	-	
45231	STATE OF CT - PILOT PAYMENT-MUNI TRANSITION	120,170	120,170	-	
45340	RWA PILOT DIRECT PAYMENT	54,234	54,234	-	
	FEMA GRANT	-	-	-	
	CDA GRANT	-	-	-	
47050	BUNDLE BILLING	10,000	10,000	-	
44220	INSURANCE RECOVERY	7,000	7,000	-	
47060	TRANSPORT FEES	8,000	14,000	6,000	A
44220	INSURANCE REIMBURSEMENT	-	-	-	
	WORKMEN'S COMPENSATION REIMBURSEMENT	-	-	-	
42900	PERMITS, PLAN REVIEWS & INSPECTION FEES	65,000	65,000	-	
47900	EQUIPMENT SALE	-	-	-	
46720	SPS REIMBURSEMENTS	15,000	15,000	-	
	PENSION DISBURSEMENT	-	-	-	
47900	VOLUNTEER HOUSING	1,600	1,600	-	
	NON TAX INCOME	381,004	387,004	6,000	
				-	
41100	TAX COLLECTIONS	6,448,846	6,883,362	434,516	B
41200	BACK TAXES	100,000	120,000	20,000	A
	TAX INCOME	6,548,846	7,003,362	454,516	
	NON-TAX INCOME	381,004	387,004	6,000	
	TAX INCOME	6,548,846	7,003,362	454,516	
	TOTAL INCOME	6,929,850	7,390,366	460,516	
	PERSONNEL EXPENSES				
51000	MANAGEMENT SALARIES	259,538	259,538	-	
51000	FIREFIGHTERS SALARIES	1,344,973	1,344,973	-	
51000	HOLIDAY PAY	122,659	122,659	-	
51000	SHIFT COVERAGE (VAC/SICK/INJURY)	450,000	450,000	-	
51000	SPS JOBS	15,000	15,000	-	
51000	EMPLOYEE TERMINATION PAY (SICK DAY PAY)	160,000	160,000	-	
52780	UNIFORMS	16,000	16,000	-	
54120	LIFE INSURANCE	14,000	14,000	-	
54140	PENSION PLAN (DISTRICT'S SHARE)	150,773	150,773	-	
54140	PENSION PLAN (RETIRES BENEFIT)	1,871,443	1,871,443	-	
54180	HEART & HYPERTENSION	70,000	70,000	-	
54190	WORKMAN'S COMP. INSURANCE	150,000	150,000	-	
54770	MEDICAL PLAN (BC/BS, DENTAL)	1,040,000	1,494,656	454,656	C
54770	SUPPLEMENTAL INSURANCE (CARVE OUT PLAN)	100,000	-	(100,000)	D
56180	PARAMEDIC - EMT CERTIFICATION	105,000	105,000	-	
	ADDITIONAL PENSION FUNDING	-	152,409	152,409	E
	SELF-FUNDED CLAIM MARGIN (3%)	-	44,840	44,840	F
	401(k) CONTRIBUTION	-	17,000	17,000	G
	SUBTOTAL	5,869,386	6,438,291	568,905	
	MAINTENANCE & EQUIPMENT				
52150	CAPITAL IMPROVEMENT FUND	10,000	10,000	-	
52530	BUILDING MAINTENANCE	10,000	10,000	-	
52580	EQUIPMENT PURCHASE/MAINTENANCE	27,000	27,000	-	
53250	GEAR AND BATTERY REPLACEMENT	7,000	7,000	-	
53250	LIFE PAK 15/LUCAS TOOL	5,000	5,000	-	
55630	RADIO	4,000	4,000	-	
56990	HYDRANTS	12,000	12,000	-	

Allingtown Fire Total Revenue and Expense Changes

		CWH Original FY19 Plan	Current FY19 Plan (9-28-2018)	\$ Variance	TM
55220	CAPITAL IMPROVEMENTS	81,000	81,000	-	
	SUBTOTAL	156,000	156,000	-	
	ADMINISTRATION				
52330	TRAINING EXPENSES	25,000	25,000	-	
52360	CHIEF OFFICERS EXPENSE	1,000	1,000	-	
52360	FIRE MARSHAL OFFICE	8,000	8,000	-	
52420	AUDITOR	7,500	7,500	-	
52420	ACTUARIAL	3,000	3,000	-	
52420	OPM MEDICAL AUDIT	1,000	1,000	-	
52420	ATTORNEY LITIGATION	1,000	1,000	-	
54130	SOCIAL SECURITY & MEDICARE	60,000	60,000	-	
	SUB TOTAL	106,500	106,500	-	
	FIXED EXPENSES				
52100	HEATING (S.C.G.C.)	11,000	11,000	-	
52110	U.I.	19,000	19,000	-	
52130	RWA (FIRE FLOWS)	171,000	171,000	-	
52130	RWA (DOMESTIC)	1,400	1,400	-	
52150	TELEPHONE	13,000	13,000	-	
52150	EMER. REPORTING SYSTEM	268,742	268,742	-	
52820	MEDICAL TESTING	12,000	12,000	-	
53110	OFFICE SUPPLIES	6,000	6,000	-	
53210	GASOLINE & DIESEL	18,000	18,000	-	
53440	MEDICAL EQUIPMENT	18,000	18,000	-	
54032	LIABILITY INSURANCE	41,522	41,522	-	
55160	COMPUTERS	10,300	10,300	-	
56010	CONTINGENCY	50,000	50,000	-	
56999	DEFICIT REDUCTION	150,000	150,000	-	
55160	FIREHOUSE SOFTWARE	8,000	8,000	-	
56999	DEFICIT REDUCTION	-	(150,000)	(150,000)	H
	SUB TOTAL	797,964	647,964	(150,000)	
Grand Total Expenses		<u>6,929,850</u>	<u>7,348,755</u>		

A This amount is increased based on revised projection.

B Increase as a result of a projected billing for supplementary mill rate of 0.94.

C To reconcile health expenses to Segal Consulting's Report.

D This amount is now included in health insurance costs which agree to Segal Consulting's Report (TM C)

E This amount represents the required pension contribution funding shortfall based on the actuarial report

F This amount represents the 3% margin recommended in the Segal Consulting's Report.

G This amount represents estimated 401(k) contributions.

H Reserve for deficit reduction will be presented separately from Allingtown's expenses.

WPCA Total Revenue & Expense Changes

ACCOUNT#	DESCRIPTION	CWH Original FY19	Current FY19	\$ Variance	TM
		Plan	Plan (9-28-2018)		
46610	SEWER USE FEE REVENUE	11,097,768	11,097,768	-	
46620	PRIOR YEAR LEVY	50,000	50,000	-	
46630	INTEREST, LIENS-CURRENT	30,000	30,000	-	
46640	INTEREST, LIENS, DELINQUENT	18,000	18,000	-	
46670	ORANGE SHARE SERV CHG.	375,000	375,000	-	
47675	ORANGE CWF	156,425	156,425	-	
47680	NITRO	70,000	70,000	-	
47900	MISCELLANEOUS	-	-	-	
	TOTAL income	11,797,193	11,797,193		

EXPENSES

51000	REGULAR WAGES	116,233	116,233	-	
51050	SEWER BOARD CLERK	1,500	1,500	-	
52360	BUSINESS EXPENSE	12,000	12,000	-	
52420	FINANCIAL SERVICES	55,166	55,166	-	
52440	ENGINEERING SERVICES	400,000	400,000	-	
52580	EQUIPMENT MAINT.	220,000	220,000	-	
52750	STATE PERMIT	7,000	7,000	-	
54100	FRINGE BENEFITS	15,318	15,318	-	
54640	CWF - DEBT SERV. - GF	716,701	716,701	-	
55710	CAPITAL IMPROV.-PLANT	400,000	400,000	-	
55720	CAP. IMPROV-COLLECTION	500,000	500,000	-	
55740	CHEMICAL FEED (ORPS)	40,000	40,000	-	
55745	NITROGEN CREDITS	-	-	-	
55747	NITROGEN CHEMICAL	120,000	120,000	-	
55749	CLEAN WATER FUND (DEBT SERVICE)	1,797,987	1,797,987	-	
	Clean Water Fund New Issues		-	-	
56010	CONTINGENCY (BUDGET RESERVE)	450,000	450,000	-	
56990	ODER CONTROL DEBT SERV.	525,000	525,000	-	
	TOTAL	5,376,905	5,376,905	-	

51000	REG. WAGES	1,767,135	1,767,135	-	
51500	OVERTIME	486,153	486,153	-	
52100	GAS HEAT	65,000	65,000	-	
52105	GASES	10,000	10,000	-	
52110	ELECTRICITY	1,200,000	1,200,000	-	
52130	WATER	180,000	180,000	-	
52150	TELEPHONE	12,000	12,000	-	
52510	MAINT. SERV.	80,000	80,000	-	
52540	M.V. MAINT.	35,000	35,000	-	
52650	OTHER RENT	5,000	5,000	-	
52770	OTHER SERV.	200,000	200,000	-	
52910	TRSH. PICKUP	15,000	15,000	-	
53000	SUPP & MAT.	200,000	200,000	-	
NEW	RESIDUAL-SLUDGE DISPOSAL	-	-	-	
53200	HEAT OIL	600,000	600,000	-	
53210	AUTO FUEL	25,000	25,000	-	
53250	MISC EQUIP	50,000	50,000	-	

WPCA Total Revenue & Expense Changes

ACCOUNT#	DESCRIPTION	CWH Original	Current	\$ Variance	TM
		FY19 Plan	FY19 Plan (9-28-2018)		
53430	JANTRL SUPPL	15,000	15,000	-	
53435	CHEMICALS	135,000	135,000	-	
53445	SAFTY SUPPL	10,000	10,000	-	
53450	LAB SUPPL	60,000	60,000	-	
53460	CLOTH & UNIF	35,000	35,000	-	
54100	FRINGE BEN	650,000	438,130	(211,870)	A
54130	FICA	160,000	160,000	-	
54232	GEN. LIABIL.	200,000	200,000	-	
54735	WORKER'S COMPENSATION	50,000	50,000	-	
55747	NITROGEN CHEM.	-	-	-	
56215	OUTSIDE SVCS	175,000	175,000	-	
	SELF-FUNDED CLAIM MARGIN (3%)	-	13,144	13,144	B
	CONTINGENCY	-	98,726	98,726	C
	401(k) CONTRIBUTION	-	100,000	100,000	D
	TOTAL	6,420,288	6,420,288	-	
	TOTAL EXPENSE	11,797,193	11,797,193		

A To reconcile health expenses to Segal Consulting's Report.

B This amount represents the 3% margin recommended in the Segal Consulting's Report.

C Contingent saving resulting from net adjustments.

D This amount represents estimated 401(k) contributions.