

MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEMORANDUM

TO: Members of the Municipal Accountability Review Board

FROM: Robert Dakers and Julian Freund, OPM

SUBJECT: Review of City's Revised 5-Year Plan Dated September 28, 2018

DATE: October 2, 2018

Status of Five-Year Plan

As you know, the MARB's approval of the City's 5-Year Financial Plan has been established by the MARB as a critical prerequisite for recommending to the Secretary of OPM that the City receive State Municipal Restructuring Funds (MRF). The review and approval of the plan also relates to issues and questions the MARB had with respect to the current year budget (fiscal year 2018-19).

At the September 27 meeting of the West Haven committee, a revised 5-Year Plan (9/21/18 version) and staff's analysis of that Plan were discussed. The Sept. 21 Plan reflected substantial progress in refining projections and addressing issues raised by the MARB in prior meetings.

During the discussion on September 27, the committee highlighted areas of the Plan requiring additional consideration or clarification. The City submitted a revised 5-Year Plan on September 28 with additional materials responding to the issues discussed at the committee meeting.

The narrative below is excerpted from staff's review of the September 21 plan. Each section is followed by the outstanding issues raised by the committee during the September 27 meeting, and how the City has responded to that feedback. While many of the items entailed some modification to the 5-Year Plan and are reflected in the September 28 version, some do not have a direct effect on the Plan itself (ex. the requirement for regular monthly financial reporting).

Excerpted from staff memo 9/26:

- 1. Health Insurance.** The attached schedule depicts the City's estimated FY 2018 Health Insurance expenditures and projected costs in each of the funds through the 5-year period. The figures shown in the attached schedule reflect the City's net costs after employee premium shares. Costs in FY 2019 have been built upon the budget projections prepared by Segal. The City is projecting FY19 for the General Fund to be 1.84% higher than its projected costs for FY18. Subsequent years assume annual increases of 8.4%, somewhat higher than the 7.3% increase projected by Segal for FY 2020. A self-funded claim margin of 3% has also been included in each year of the plan (calculated as a % of the net cost). The City and MARB should work together to establish a reserve policy regarding health insurance.

Board of Education expenditures are presented as a single line item in the 5-Year Plan and do not break out the cost of health insurance. For illustrative purposes, the attachment includes the Board of Education's health insurance information from the current year adopted budget.

Staff is working with the City of West Haven on resolving a handful of open questions regarding health insurance costs. These include questions related to:

- IBNR, footnoted on the City's document as not included;
- Premium share amounts for Allingtown and the WPCA (significant growth between FY18 and 19); and
- Whether the "Fringe Benefit" account in WPCA includes other fringe benefit items besides health insurance.

Committee/Staff Comments:

- *Health insurance costs are largely based on Segal analysis, but use a higher inflation factor*
- *Shift in employee premium share across funds needs explanation.*
- *Need clarity on how IBNR is being addressed*

City Response/Revision to 5-Year Plan:

- *Health insurance costs are based on Segal estimates for FY 2019 and FY 2020, and use Segal's projected 7.6% inflation factor for City costs in the remaining years of the plan. The plan also funds a 3% self-funded claims margin in each year of the plan (calculated as a percentage of health claims net of employee contributions).*
 - *In the aggregate, City health insurance estimates for FY 2018 appear consistent with Segal estimates. The shift in employee premium share amounts in FY 2019 are attributable to more accurate allocation of employee claims across the three City funds.*
 - *The City is inquiring with its auditor regarding the treatment of the estimated IBNR of \$2.075 million as of 6/30/18.*
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Excerpted from staff memo 9/26:

2. Administrative Capacity to Identify and Implement Changes. The City's plan indicates that it has or is bringing in consultants to review the following:

- Its current and potential for fuller use of its financial management system, MUNIS;
- the City's benefit administration process;
- potential savings regarding its administration of worker's compensation and heart and hypertension; and
- opportunities to increase its personal property and motor vehicle tax collections.

In addition, the City has added funding (\$125,000) for fiscal year 2019-20 for two fiscal positions. The MARB may, in addition, want to request an overall financial and administrative organizational plan from the Mayor and the City prior to or as part of the submittal of the proposed budget for fiscal year 2019-20 (e.g. plan submitted by January 31, 2019).

Committee/Staff Comments:

- *MARB may want to request a financial and administrative organizational plan to address Administrative Capacity*

City Response/Revision to 5-Year Plan:

- *The City has included \$125,000 to fund 2 additional positions in the Finance Dept. beginning in FY 2020. Analysis of Finance Dept. operations by a consultant is in process and expected to be completed in the next week. The analysis will provide detail on the roles of the new positions and timelines for filling them.*
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Excerpted from staff memo 9/26:

3. Police and Allingtown Fire Pensions and Liabilities. The City has included in the plan, relative to the Police Pension Plan, the Actuarially Determined Contribution (ADC) for fiscal year 2018-19 in accordance with a letter from its actuary in February 2018 and the ADC for the out-years calculated previously by the same actuarial firm. With respect to the Allingtown Fire District, there is a discrepancy (see chart below) in the amounts for the ADC in the narrative and the amounts included in the Allingtown Fire Department Plan on page 33. This discrepancy will have to be addressed and changes made, as needed, in the plan.

Allingtown Fire	FY19	FY20	FY21	FY22	FY23
Pension page 9-Town Contributions	\$ 2,174,625	\$ 2,251,000	\$ 2,322,000	\$ 2,395,000	\$ 2,435,000
9-21-18 Plan- p 33 Pension Plan (Retiree's Benefit)	\$ 2,023,852	\$ 2,081,669	\$ 2,145,783	\$ 2,212,493	\$ 2,248,629

It is recommended that the City and the MARB, in consultation with the City's actuaries and other professionals, meet and develop a longer approach to these pension liabilities for inclusion in the City's update of its 5-Year Plan due in the spring of 2019.

Committee/Staff Comments:

- An apparent discrepancy in Allingtown Fire Pension funding needs clarification*

City Response/Revision to 5-Year Plan:

- The aggregate pension funding provided in three separate expenditures items on page 33 of the revised plan (Pension Plan District's Share; Pension Plan Retiree's Benefit; Additional Pension Funding) meet the ADC requirement in the actuary report. An additional expense item, 401(k) Contribution, has been broken out and separated from projected pension funding.*
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Excerpted from staff memo 9/26:

- OPEB Liabilities-City and Allingtown.** The most significant OPEB liability relates to retiree health insurance. The City for both its General Fund and for Allingtown Fire Department pays its OPEB liabilities on a pay-as-you-go basis. Ensuring that these pay-as-you go amounts are budgeted correctly relates to the work being done in regard to item number 1, above.

In its 5-year plan, the City has included an annual contribution for advance funding of an OPEB trust, starting with \$50,000 in fiscal year 2019-20 and increasing each year, reaching \$125,000 in fiscal year 2022-23.

Similar to pension liabilities, it is recommended that the City and the MARB, in consultation with the City's actuaries and other professionals, meet and develop a longer approach to these OPEB liabilities for inclusion in the City's update of its 5-Year Plan due in the spring of 2019. This work should include the City's Board of Education since the OPEB liabilities related to their employees are part of the overall amount calculated for the City.

Committee/Staff Comments:

- *Following completion of current 5-year plan, Staff recommendation to consult with City's actuaries to develop approach to OPEB and long-term liabilities.*
- *Long term strategy for addressing long-term liabilities to be reflected in 2019 submittal of 5-Year Plan.*

City Response/Revision to 5-Year Plan:

- *No change in plan*

Excerpted from staff memo 9/26:

- 5. Fire Districts/Department.** On page 47 of the City's September 21st plan, it indicates that it is in the process of engaging MMA Consulting, who completed a study of the fire districts in 1994, to conduct a new study, or, if not MMA Consulting, identifying and hiring another firm. The plan indicates a study completion date of December 1, 2018.

The December 1st completion date seem ambitious. In order to ensure a comprehensive plan with an appropriate scope and study methodology is undertaken, it is recommended that a report recommending the scope, approach and timeframe for the study (not the study itself) be completed by December 1, 2018 (or sooner) and submitted to the City Council, the MARB and other parties.

Committee/Staff Comments:

- *A revised timeline that reflects completion of a methodology and study scope by end of calendar year would be more realistic.*

City Response/Revision to 5-Year Plan:

- *The City has indicated intent to contract with MMA and develop scope, approach and timeline by 12/1/18.*

MARB Staff Response:

- *Scope, approach and timeline should be shared, for comment, with MARB prior to finalizing contract*

Excerpted from staff memo 9/26:

- 6. Compensation Assumptions for Employees.** The plan includes one percent in the fourth year and two percent, not the original one percent, in the fifth year for net compensation increases for union

and non-union employees. This assumes a pattern of a zero net increase for the first three years of the plan. The concern in this regard is for the plan to contain realistic assumptions as to costs.

Committee/Staff Comments:

- *Address reasonableness of assumptions.*

City Response/Revision to 5-Year Plan:

- *The City reports that compensation assumptions in the Plan are aligned with the current status of negotiations and similar to collective bargaining results in the City of Hartford.*
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Excerpted from staff memo 9/26:

- 7. Clarifications re Debt Service Issues re City and WPCA.** Projected Debt Service payments in the General Fund are consistent with the IBIC plan presented on July 9, 2018. The Debt Service schedule provides for payments on existing debt including the November 2017 bond issue, a proposed 2017/18 capital plan, the West Haven High School project, and the FY 2019-2023 CIP (A \$189,640 interest payment is included that had been left off of early versions of the 5-year plan). Projected Debt Service payments in the WPCA Fund reflect the July 9, 2018 IBIC plan with a somewhat reduced scope in the out-years. Projected Debt Service payments in the WPCA include existing debt requirements, addressing the EPA consent decree and proposed sewer pump upgrades. Debt Service projections for FY 2020 – FY 2023 have been reduced by 50% to 70% when compared to the IBIC July 9, 2018 plan.

The 5-Year Plan also reflects a continuation of paying for certain Clean Water Fund debt requirements out of the General Fund. Transfers from the WPCA Fund reimburse the General Fund for these payments. It appears there may be a discrepancy in year 1 of the plan between the Transfer Out from the WPCA Fund and the Transfer In to the General Fund. Staff is seeking a clarification from City staff in this regard.

Committee/Staff Comments:

- *Potential discrepancy between Transfer Out from WPCA Fund and Transfer In to General Fund*

City Response/Revision to 5-Year Plan:

- *City staff is researching this item.*
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Excerpted from staff memo 9/26:

- 8. Administrative/Operational Efficiencies.** The September 21, 2018 plan, on page 26, assumes administrative efficiencies savings equaling 1% of total expenditures (*including BOE expenditures*), at a cost of 25% of such savings, in the amounts of \$516,543 in fiscal year 2019 (approx. ½ year) and about \$1,250,000 each year thereafter.

It is recommended that, given that the fiscal year is approaching 30% completion, that no savings associated with these initiatives should be included in the plan for fiscal year 2018-19. The City should, nonetheless, begin the identification and implementation process now given the time often needed to realize such savings. As for the out-year savings in this regard, the City should provide a list of the initiatives that they are considering and provide, prior to or as part of the proposed fiscal year 2019-20 budget, specific savings estimates, action plans and related timeframes associated for the initiatives planned or underway related to anticipated savings in FY20.

Committee/Staff Comments:

- Operational efficiencies in the current fiscal year may not be achievable if not already in the implementation phase.*

City Response/Revision to 5-Year Plan:

- The savings associated with operational efficiencies in the current fiscal year have been taken out of the revised Plan.*
 - Initiatives to identify cost savings in several operational and administrative areas are underway, including property tax collections, benefits administration, workers comp administration, and time tracking practices.*
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Excerpted from staff memo 9/26:

- 9. Board of Education (BOE).** The City's plan increases BOE spending by .8% per year in the out years. The City's original plan held the State Education Cost Sharing grant (ECS) flat in each of the five years; however, a .8% annual increase in ECS has been included in the September 21, 2018 plan (see chart below). As an Alliance District, any increase in ECS goes directly to the BOE and should not be budgeted by the City. An option for the City, if it wants to retain the net impact of the September 21 plan change, would be to return the ECS line to the original amounts and reduce the BOE expenditure line by equivalent amounts. There was a previous concern raised regarding the BOE's ability to absorb salary, health insurance and special education tuition increases within such small increases. As was done by the Hartford MARB Committee, the West Haven Committee should meet at some point with the West Haven's Superintendent and staff to get a better understanding of the BOE's budget issues

<u>Education</u>	<u>FY19 Budget</u>	<u>FY20 Plan</u>	<u>FY21 Plan</u>	<u>FY22 Plan</u>	<u>FY23 Plan</u>	<u>Total Incr</u>
Education Expend	\$ 89,960,421	\$ 90,680,104	\$91,405,545	\$ 92,136,790	\$ 92,873,884	\$ 2,913,463
Annual Increase		\$ 719,683	\$ 725,441	\$ 731,245	\$ 737,094	
% Increase		0.80%	0.80%	0.80%	0.80%	
State ECS Rev (orig plan)	\$45,140,487	\$45,140,487	\$45,140,487	\$45,140,487	\$45,140,487	
State ECS Rev (9/21)	\$45,140,487	\$ 45,501,611	\$45,865,624	\$ 46,232,549	\$ 46,602,409	\$ 1,461,922
Annual Increase		\$ 361,124	\$ 364,013	\$ 366,925	\$ 369,860	
% Increase		0.80%	0.80%	0.80%	0.80%	

Committee/Staff Comments:

- *Annual increases in ECS funding may not be a sufficiently conservative assumption.*

City Response/Revision to 5-Year Plan:

- *ECS projections have been level funded in the revised Plan.*
- *Education expenses in the revised Plan have been adjusted to reflect annual increases in local Education funding of 0.4%.*

Excerpted from staff memo 9/26:

10. General Fund Revenues in September 21, 2018 Plan (New). In its September 21, 2018 plan, the City increased certain revenue items (see chart below) by 3%, year over year; however, in most instances, no description of actions planned nor historical or supporting documentation were provided in support of such increases. It is recommended that only such increases that can be supported be included in the plan.

<u>Category</u>	<u>FY19 Budget</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Prior Years Taxes	\$ 400,000	\$ -	\$ 12,000	\$ 24,360	\$ 37,091	\$ 50,204
Interest & Lien Fees	\$ 765,000	\$ -	\$ 22,950	\$ 46,589	\$ 70,936	\$ 96,014
Licenses and Permits	\$ 1,814,450	\$ -	\$ 6,584	\$ 13,365	\$ 29,799	\$ 76,276
Fines, Fofeits and Penalties	\$ 150,000	\$ -	\$ 750	\$ 7,523	\$ 14,498	\$ 21,683
Use of Money/Property	\$ 80,000	\$ -	\$ -	\$ 3,600	\$ 9,108	\$ 14,781
Property Tax Relief Veteran Reim	\$ 118,373	\$ -	\$ 3,551	\$ 7,209	\$ 10,976	\$ 14,857
Town Aid Road	\$ 617,200	\$ -	\$ 18,528	\$ 37,612	\$ 57,268	\$ 77,514
Charges Current Services	\$ 1,109,909	\$ -	\$ 23,076	\$ 46,845	\$ 71,326	\$ 96,543
Other Revenues	\$ 2,132,505	\$ -	\$ 24,731	\$ 53,359	\$ 82,846	\$ 113,218
Residual Equity Trans In	\$ 200,000	\$ -	\$ -	\$ 7,500	\$ 15,225	\$ 23,182
	\$ 7,387,437	\$ -	\$ 112,170	\$ 247,962	\$ 399,073	\$ 584,272

Committee/Staff Comments:

- *Certain revenue sources were increased by 3% per year in a previous version of the Plan with little documentation or analysis to support the increases.*

City Response/Revision to 5-Year Plan:

- *Town Aid Roads and Veterans Tax Relief have been adjusted to level funding throughout the 5-year period.*
- *The majority of other non-tax revenue sources continue to assume annual increases of 3%.*
- *The 9/28 Plan assumes some sources will increase at rates greater than 3%:*
 - *Rents from City Facilities 25%*
 - *Record Legal Instruments 5%*
 - *Parking Meters 30%*
 - *Sewer Collection Fee 6%*

MARB Staff Comments:

- *City documentation to justify increases should be provided to MARB*
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Excerpted from staff memo 9/26:

11. FY19 Budget Monitoring and Management (New). Other than the aforementioned changes associated with administrative efficiencies, the only changes made related to the fiscal year 2018-19 City adopted budget were the \$189,640 additional needed for debt service and a net of \$198,114 related to health insurance changes. The City is projecting the \$1,750,000 reserved in the budget for prior deficit reduction as unspent, but this is not a change in the budget. With respect to fiscal year 2018-19, monthly monitoring and projections will have to be provided to determine if the budget is remaining in balance and whether corrective actions and measures need to be identified and implemented.

Committee/Staff Comments:

- *Monthly budget monitoring and reporting will be required.*

City Response/Revision to 5-Year Plan:

- *The new West Haven Finance Director is working on generating reports from the financial system and developing a monthly report that is similar to the format submitted by the City of Hartford.*
 - *The monthly report will evolve over time to accommodate the needs of management and the MARB.*
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Excerpted from staff memo 9/26:

12. Fund Balance. The projected accumulated General Fund balance at the end of fiscal year 2022-23 in the September 21st plan is \$8,434,095, representing approximately five percent of revenues. The starting point as of July 1, 2018 is projected by the City (see page 12 of the September 21 plan) to be (\$128,165). This will be impacted by the final amount of the fiscal year 2017-18 deficit as offset by the MRF grant from OPM. We have had a question into the City to verify the amount of \$753,415 in line (c), Premium Net of Expenses, on the page 12 chart. In addition, included in this memo are recommended or potential changes to the plan that could have an impact on the City's projected surpluses.

Committee/Staff Comments:

- *Discussion raised the idea of establishing a fund balance policy.*

City Response/Revision to 5-Year Plan:

- *Fund Balance in the revised Plan reaches approximately 5% of expenditures by FY 2023.*
- *The ending fund balance in the revised plan is comparable to the ending fund balance in prior versions of the Plan.*

MARB Staff Comment:

- *City and MARB should work to establish reserve policies for General Fund, health insurance and in other areas as appropriate.*
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Excerpted from staff memo 9/26:

ALLINGTOWN FIRE DEPARTMENT

The issues for the for the proposed 5-year plan for the Allingtown Fire Department include the pension and health insurance issues described above. In regard to the Allingtown Fire District's fund deficit, the projection on page 29 of the September 21, 2018 plan is that the beginning fund deficit on July 1, 2018 will be (\$425,845). The proposed September 21, 2018 plan would seek to eliminate this fund deficit by fiscal year 2021-22 (see page 29 of 9/21/18 plan). A major part of the plan to eliminate the deficit through positive operations is the proposed supplemental tax increase in the current year and higher than previously planned mill rates in the following years, along with projected increases in non-tax income and Back Taxes. The table below compares the revenues in the

August 14th plan reviewed by the committee with the increased revenues in the September 21st plan.

Information regarding the supplemental tax can be found on page 31 of the September 21, 2018 plan.

Revenues-Allingtown	FY19: 8/14 Plan	8/14 to 9/21	8/14 to 9/21	8/14 to 9/21	8/14 to 9/21	8/14 to 9/21
<u>Category</u>		<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Non-Tax Income	\$ 381,004	\$ 6,000	\$ 10,080	\$ 15,572	\$ 21,230	\$ 27,056
Back Taxes	\$ 100,000	\$ 20,000	\$ 23,600	\$ 27,308	\$ 31,127	\$ 35,061
Tax Collections	\$ 6,448,846	\$ 434,516	\$ 190,105	\$ 115,986	\$ 72,417	\$ 24,152
Total	\$ 6,929,850	\$ 460,516	\$ 223,785	\$ 158,866	\$ 124,774	\$ 86,269

Committee/Staff Comments:

- *Certain revenue sources were increased by 3% per year in a previous version of the Plan with little documentation or analysis to support the increases.*

City Response/Revision to 5-Year Plan:

- *Non-tax revenue sources in the 9/28 Plan are based on historical data analysis.*

MARB Staff Comment:

- *City documentation to support non-tax revenue assumptions should be provided to MARB*
 - *Supplemental Tax in current year is critical component of City's plan*
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WPCA

The changes made in the most recent WPCA plan result in a reduction of about \$174,000 in revenues, including an \$186,000 reduction in fiscal year 2019-20 in Sewer Use Fee revenues, along with some increases in other selected revenue items. The offsetting expenditure reductions include those made in the fringe benefit line. As indicated above in the health insurance discussion, there are concerns that the reduction to the fringe benefit line may not reflect that other fringe benefit costs, in addition to health insurance, are charged to this account.

Committee/Staff Comments:

- *Confirm that all health insurance and other fringe benefits have been accounted for in revised Plan.*

City Response/Revision to 5-Year Plan:

- *In a prior version of the Plan, Fringe Benefits was revised to only include Health Insurance. Other benefits were moved to the Contingency account.*
 - *The 9/28 version breaks out the other benefits (401k contributions) in a separate account.*
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Excerpted from staff memo 9/26:

CONCLUSION

As indicated, the City continues to make progress on a number of matters of concern to the MARB. Once again, the MARB needs to make determinations regarding:

- 1) What additional modifications may be needed to the City's plan, including in regard to:
 - Health insurance,
 - Pension (Allingtown),
 - Fire District Study,
 - Debt Service,
 - Administrative/Operational Efficiencies,
 - BOE Expenditures and Revenues and
 - General Fund Revenue changes;
- 2) Are there any issues that need to be addressed going forward in the current fiscal year 2018-19 budget; and
- 3) What recommendations, including amount, conditions and timing, does it wish to recommend to the Secretary in regard to the distribution Municipal Restructuring Funds.

Finally, with respect to any distribution of the Municipal Restructuring Funds to the City by OPM following approval of the plan, Public Act 17-2 indicates that "the secretary shall consult with the municipal accountability review board in making distribution decisions and attaching appropriate conditions thereto, including the timing of any such distributions."

We continue to work with the City on open items described above and are also available to answer any question or provide additional information you may need.

Staff Comments:

- *Responses to items 1 and 2 in the Conclusion are addressed throughout the above narratives.*
 - *The approval of Restructuring Funds may be made conditional upon resolution of any remaining open issues or as the Secretary and MARB deem appropriate.*
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Cc: Mayor Nancy Rossi, City of West Haven
Ron Cikatelli, Directory of Finance, City of West Haven
Alison Fisher, OPM
Riju Das, OTT
Linda Savitsky, West Haven

City of West Haven
Five Year Financial Plan (FY2019-FY2023)
September 28, 2018

City of West Haven-Five Year Plan

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The primary purpose of this forecast is to present a prospective view of the City's General Fund revenue and expenditure levels during the next five fiscal years (2019 through 2023) and to fulfill our statutory requirement to provide a balanced five year plan. It is important to note that current services budget development for FY2019 has been developed by the Mayor and approved by the City Council; it is awaiting approval by the MARB.

Assumptions and Commentary for the Revenue Forecast:

Current Tax revenue projection for the fiscal year 2019-2023 budget contains the following assumptions:

- Mill rate of \$37.00 (includes \$0.15 for Capital and Non-recurring expenditures) for Motor Vehicles for all 5 fiscal years. ^A
- Mill rate for real estate and personal property beginning at \$36.26 (includes \$0.15 for Capital and Non-recurring expenditures) in 2019 and increasing to \$39.99 by fiscal year 2023. ^B
- Grand List growth for real estate and personal property of 0.31% from 2019 to 2020, 0.06% from 2020 to 2021, 4.06% from 2021 to 2022, and 0.06% from 2022 to 2023. This is based on estimates made by the City Assessor and includes commercial projects that are completed and those that will be started in 2019 and completed during the next five fiscal years. It also includes the decennial revaluation, which is estimated at 4% based upon results of prior revaluations as well as recent experienced economic activity in the City. Two of the commercial projects were granted tax abatements which are calculated into the increases in the grand list. ^C
- Tax collection rate of 98.40% of the tax levy is based on historical tax collection rate. ^D
- Tax abatements will be negotiated on a case by case basis.
- This five year plan does not include any incremental tax revenues associated with the Havens project as the ultimate timing of its completion is uncertain. However, preliminary estimates of property taxes (net of abatements) to be collected range from \$500 thousand to \$1.6 million annually.

Non-Current Tax revenues are based on prior years' experience and adjusted for future expected fluctuations. The City is also engaging a consultant to assist it in maximizing collection of past due personal property tax. The estimates for these personal property tax audit collections are based on historical experience that the tax auditor has achieved with similar localities. The City has also engaged a consultant to assist the City in collecting past due amounts on Motor Vehicle taxes.

Interest & Lien Fees revenues are based on historical rates of collection of interest on past due taxes with a projected increase of 3% to 5% annually. This is consistent with our expectation that the City will maintain its historical 98.4% tax collection rate. ^D

Licenses and Permits revenues, primarily comprised of building and construction related permits, reflects an increase over FY2018 budgeted amounts in fiscal 2019 with a slight decline forecast for the remaining years as we expect building activity to slow down marginally. All other license and permit revenues are expected to increase 3% annually.

Fines, Forfeits and Penalties, primarily comprised of parking tag revenue, are expected to increase over FY 2018 budgeted numbers in the FY2019 forecast, with a 3% to 10% annual increase thereafter. The City has installed new parking meters at public beaches in the past year; the City has also increased parking enforcement.

Use of Money and Property revenue is expected to increase as the City's financial situation is stabilized and it is able to earn interest on its deposits. The City has also increased fees associated with renting its public facilities.

Other Agency Revenue consists of revenues from federal and state sources. These revenues are expected to remain flat over the 5 years and are consistent with prior audited amounts. These amounts do not include any revenues to be provided by the MARB, which revenue is presented separately from Other Agency Revenue.

Charges- Current Services revenues are consistent with prior audited amounts, with some expected to remain flat, and others expected to increase 3% to 5% annually over the 5 years based on historical data.

Other Revenues are consistent with prior audited amounts, and expected to remain relatively flat or increase annually over the 5 years based on historical data.

Other Financial Sources revenues predominantly represent transfers from the sewer fund to cover debt service on general obligation debt carried by the City which is associated with sewer fund assets previously acquired. Future general obligation debt offerings benefiting the sewer fund will be accounted for directly in the sewer fund and will not be reflected in the City's general fund.

Assumptions and Commentary for the Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to remain flat for FY2019 through FY2021 as the City has implemented pay increase freezes with collective bargaining units that are out of contract. While the City does not currently anticipate increasing wages in FY2022 and FY2023, this plan includes a contingency expense for a 1% and 2% increase in wages, respectively. The plan also includes an addition of two FTEs for financial positions starting FY2020.

Non-Payroll Expenses

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

Defined Benefit Pensions

The city currently has 2 defined benefit pension plans, the Police Department Pension and the Allingtown Fire Department Pension. The Police Department Pension Plan contributions are based on an actuarial study performed. Contributions to the Police Plan represent 100% of the contributions currently recommended by the actuary. The Allingtown Fire Department Pension contributions represent the City's share of the pension costs. Contributions to the Fire Plan represent 100% of the contributions recommended by the actuary in a separate valuation.

Defined Contribution Pensions

City Pension Plan contributions represent 5% of employee pay and is fully funded. After 2009, all new Police hires have been included in the Defined Contribution Plan and all Allingtown Fire employees have been included since 2013.

Health and Other Post-Employment Benefits (OPEB)

The City of West Haven is self-insured for its employee and retiree health care claims. For fiscal year 2019, the City's budgeted health insurance costs are based on Segal Consulting's analysis of budget projections including a 3% self-fund claims margin. These costs are projected to increase by 7.6% annually from fiscal year 2019 to 2023. The City has been engaging its health provider partners to identify areas where the City may be able to achieve additional savings moving forward. ^E

Education

The City's education contribution to the West Haven Public Schools is projected to increase yearly from 2019 through 2023 by 0.4% a year and is based upon expected budget growth provided by the Public Schools. Because the City's public schools are classified as an "alliance district", any increases in the education cost sharing grant will go directly to the Board of Education budget. Therefore the city is not the public school's sole funding source.^F

West Haven Public Library

The West Haven Public Library is a legally separate entity that receives funding from the City. The plan includes a 2.0% decrease year over year from FY2019 through FY2023 in library funding as the library is also creating a 5 year plan which eliminates certain expenses in order to reduce its reliance on City funding. The plan put forth by the city also includes a \$25 thousand contingency for the library in 2019 which is likely to be realized when the library issues their funding requests.^G

Debt Service

Debt Service principal and interest payments for FY2019 through FY2023 includes amounts outstanding as of the beginning of FY 2019 as well as debt service associated with capital debt offerings for fiscal years 2019 (\$8.6M), 2020 (\$4.2M), 2021 (\$3.2M), 2022 (\$2.7M), and 2023 (\$2.7M). Certain Debt Service principal and interest payments also include Water Pollution Control debt that is included in the City's general obligation bonds as of the beginning of fiscal year 2019 through 2023. A transfer from Water Pollution Control to the City for its share of the debt service is included in revenues for each of the five years.^H

Operational Efficiencies and Cost Savings Initiatives

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.

Building Fund Balance Reserves

The City understands the importance of building fund reserves in order to weather tough economic times. Through this plan, the City is building a fund balance of slightly over 5% of total expenditures by FY2023. The City feels that they will have made reasonable progress through this plan and will be in a strong position to continue building the appropriate fund balances far into the future.

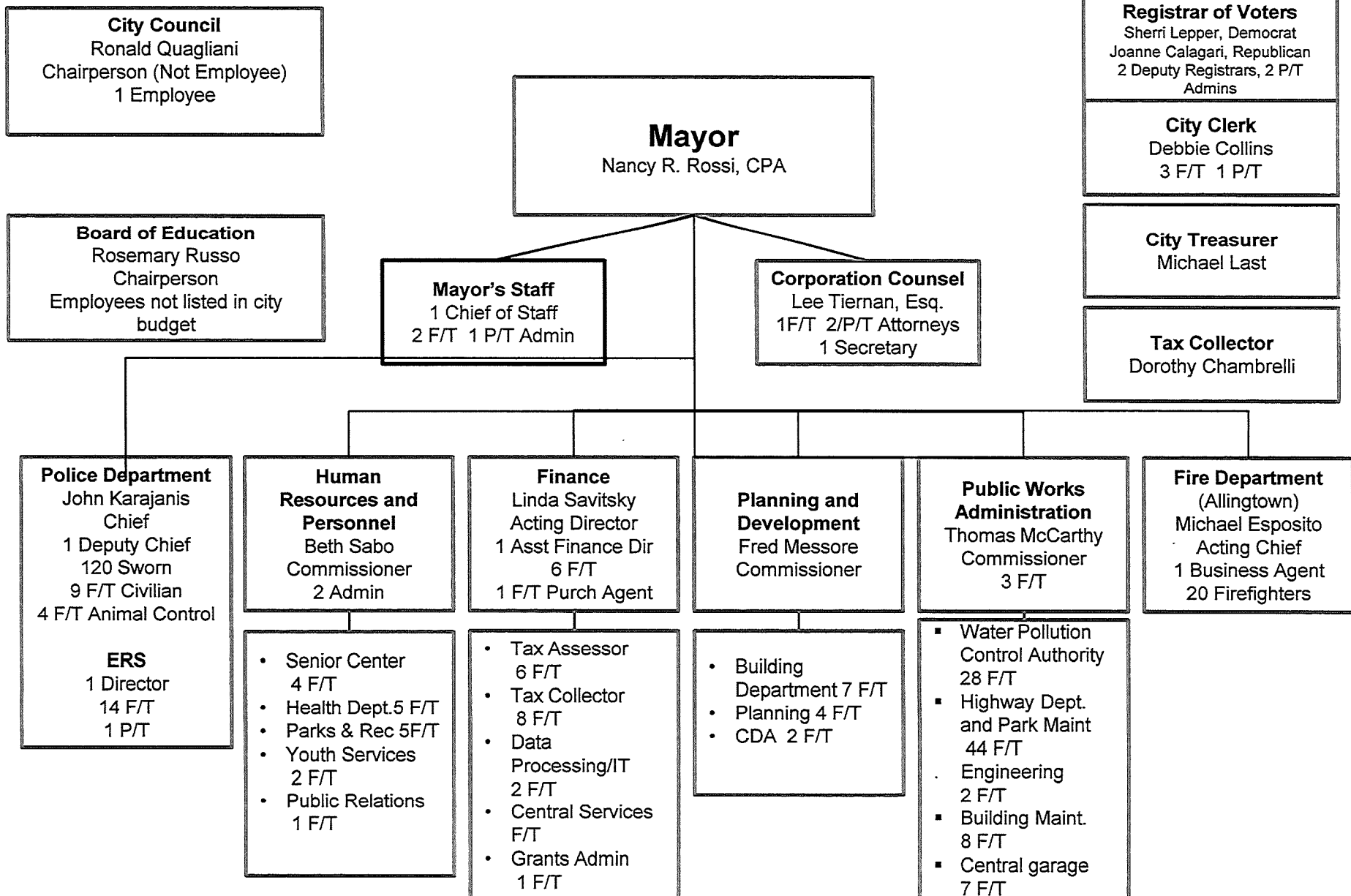
Additional Expense Reductions for FY2019

The City has executed certain personnel actions, eliminated certain budgeted FTEs, or planned for operational efficiencies or negotiated more favorable contract terms as follows:

- A \$28k savings in the Mayor's department by eliminating 2 part-time positions.
- An 8% savings (\$177k) in Corporation Counsel Department through the elimination of positions and reassignment of the hours in part-time positions.
- \$14k in savings in telephone administration through savings from changing carriers
- \$16k in savings with the registrar of voters by reducing part time hours and decreasing certain hourly wage rates.
- \$55k in savings in Planning & Development Administration through the elimination of certain discretionary projects which were incurred in prior years that will not be incurred in the future.
- \$124k in savings in the Comptroller Department as previous budgeted positions that have remained vacant are eliminated.
- \$51k savings in the Purchasing / Risk Management Department by eliminating a vacant position. This savings is partially offset by a 5% increase in the annual maintenance contract costs as well as a one-time \$15k expenditure for Microsoft site licenses.
- \$71k savings in the Information & Technology Data Processing Department through elimination of a full-time position.
- \$26k savings in Central Services primarily through efficient reductions in postage and other supplies and equipment.
- \$39k reduction in the Emergency Reporting System through the elimination of one position.
- \$510k reduction to the Police Department Operations through the elimination of unfilled budgeted positions. There are also planned reductions of certain overtime costs.
- \$152k reduction in Police Department support department through the elimination of two civilian positions and a decrease in certain supplies expenses.
- \$24k reduction in Animal Control through a reduction of part-time wages.
- \$24k reduction in Engineering through a reduction in hours.
- \$44k reduction in Vehicle Maintenance Department primarily through reduced costs on auto fuel and fluids.
- \$180k reduction in Solid Waste Department based on increased efficiency.
- \$196k decrease in Building Maintenance Department due to positions eliminated and utilities cost savings.
- \$146k reduction in Highways and Parks administration because of energy costs savings on street lighting after installation of LED lighting.
- \$45k savings in Human Resources Department through the elimination of community center attendant and a reduction in certain transit fees and charges.
- \$39k reduction in recreational services, primarily through a reduction of beach constable's time, a reduction in spec. activity instructor's time and reduction of subsidy to a youth association.
- \$20k reduction in the Health Department as the City identified certain wages that were eligible for utilization under grants and moved to the special revenue fund.
- \$75k reduction in Library support. If the library board submits a strategic plan in support of its next budgetary request, City Council will consider restoring \$25k of funding.
- \$95k savings in State Mandated Benefits. This is based on an expected decrease in worker's comp premium and heart & hyper comp.

Please see the Organizational Chart of the following page for a broader context of full time employees at the City.

City of West Haven Organizational Chart



Commentary for the Long Term Obligations of the City

The City's bonds are generally 20 years in length. Debt Service payments range from \$14.5 million to \$20.8 million annually through the five year plan. Those payments include existing outstanding debt plus planned future bonding of new capital projects. Anticipated new debt issuances for City capital projects range from \$2.7 million to \$8.6 million.¹⁴

According to OPM's Municipal Fiscal Indicators, the City's bonded per capita of \$2,208 in fiscal year 2016 was 56th highest out of 169 municipalities and below the statewide average of \$2,480 per capita. It is important to note that a significant portion of the City's debt relates to its 2002 issuance of pension obligation bonds (POBs). These POBs will be fully paid off in 2022, which is the cause for the large drop-off in debt service in fiscal year 2022-23 shown above.

One of the pressing capital needs facing the City and its Sewer Fund is a consent decree entered into with the U.S. Environmental Protection Agency (EPA) to undertake sewer separation and other projects. Sewer projects, many of which are eligible for funding through the State's Clean Water Fund (CWF) loan program (for which interest rates are 2%), account for just over \$5 million of the City's \$8.754 million CIP for FY2017-18. The City has a seven-year program for sewer project estimated at \$47.7 million.

Proposed Actions/Considerations:

- The City will continue to work with its outside financial advisor to review potential bond structure options, including restructuring opportunities, related its existing and proposed debt.
- The City, will continue to analyze its short and long-term capital needs.

Police Pension Plan

The City provides a Police Pension Plan, a defined benefit plan, for those hired before November 1, 2009. The City's January 1, 2016 actuarial valuation indicated that the number of active members (current employees) decreased from 100 in 2014 to 87 in 2016, while the number of retired employees increased from 142 to 151 during this time period. This trend has and will continue, with an increasing proportion of this closed plan's members receiving benefits.

In September 2002, the City issued pension obligation bonds for this plan, which brought the funding ratio to 100 percent. The City's funding ratio has dropped through the years based on not making the full actuarial determined contributions in a number of years and not meeting certain actuarial assumptions.

The Actuarially Determined Contribution (ADC) developed by actuaries to fund the plan includes both the normal cost for current service and the amortization of the unfunded liability. The City uses a Level Percent of Payroll method of amortization, which involves some backloading of the payments in the schedule. This results in an increasing payment schedule that will be reflected in the City's proposed Revised Five-Year Plan. The City's January 1, 2016 valuation projected that the ADC would rise from the current level of approximately \$1.9 million to almost than \$3.5 million in 2023, peaking at almost \$3.9 million in fiscal year 2028. This assumes that the City contributes 100 percent of the ADC and that the plan meets its actuarial assumptions. Future actuarially determined contributions and funded status are reflected in the chart below:

City of West Haven General Fund									
Long Range Forecast - City Pays 100% of Actuarially Determined Contribution									
Valuation Date	Accrued Liability	Actuarial Value of Assets	Unfunded Accrued Liability	Funded Ratio	Fiscal Year	Employer Contributions	Employee Contributions	Benefit Payment	Net Cash Flows
1/1/2018	134,535,000	119,558,000	14,977,000	88.90%	2019	2,414,000	544,000	(8,398,000)	(5,440,000)
1/1/2019	137,278,000	119,473,000	17,805,000	87.00%	2020	2,936,000	551,000	(8,586,000)	(5,099,000)
1/1/2020	140,170,000	120,411,000	19,759,000	85.90%	2021	3,334,000	539,000	(8,898,000)	(5,025,000)
1/1/2021	143,117,000	124,004,000	19,113,000	86.60%	2022	3,432,000	521,000	(9,272,000)	(5,319,000)
1/1/2022	145,933,000	127,939,000	17,994,000	87.70%	2023	3,467,000	509,000	(9,583,000)	(5,607,000)

As noted in the Assumptions and Commentary for the Expenditures Forecast, the City's budgeted contributions to the Police Plan 100% of the contributions currently recommended by the actuary. While the table above is obtained from the actuary report dated September 12, 2016 indicating 2019 employer contribution of \$2,414,000, this financial plan only incorporates an expected 2019 employer contribution of \$1,994,500 per the Milliman letter dated February 21, 2018.

Allingtown Fire Department Pension Plan

As of July 1, 2015, the Allingtown Fire Department Pension Plan, closed to new members as of July, 2013, had 49 retirees and beneficiaries collecting benefits and 22 active members. The Allingtown Plan has a total pension liability of \$29,183,167, as of June 30, 2017 (the most recent valuation available), with assets valued at \$6,498,293, resulting in a funding ratio of 22.27 percent. Future actuarially determined contributions and funded status are reflected in the chart below:

Long Range Forecast- Allingtown Fire Pension									
Valuation Date	Accrued Liability	Actuarial Value of Assets	Unfunded Accrued Liability	Funded Ratio	Fiscal Year Ending	Town Contributions	Employee Contributions	Benefit Payments	Net Cash Flows
7/1/2017	29,699,940	6,498,293	23,201,647	21.90%	2019	2,174,625	146,661	(1,667,935)	653,351
7/1/2018	30,425,000	7,477,000	22,948,000	24.60%	2020	2,251,000	147,000	(1,700,000)	698,000
7/1/2019	31,156,000	8,657,000	22,499,000	27.80%	2021	2,322,000	148,000	(1,730,000)	740,000
7/1/2020	31,901,000	9,964,000	21,937,000	31.20%	2022	2,395,000	132,000	(1,883,000)	644,000
7/1/2021	32,663,000	11,401,000	21,262,000	34.90%	2023	2,435,000	122,000	(1,954,000)	603,000

Other Post Employment Liabilities (OPEB)

OPEB costs and liabilities largely relate to retiree health insurance benefits for pre- and post-65 retirees, but include other benefits such as life insurance. The City's OPEB unfunded liability as of June 30, 2017 was \$164,262,272. There are 1,479 total participants, of whom 901 are active, 420 are retired, 45 are beneficiaries, and 113 are spouses.

These benefits are largely determined through collective bargaining agreements for current employees and past agreements in the case of retirees, although the agreement under which some retired may tie certain premium sharing amounts and benefit designs to those for current employees.

Valuations are done for OPEB plans in a manner similar to those done for pension plans. The total accrued liability is estimated and an ADC, which includes both a normal cost and an amortization amount for the unfunded liability, is calculated. Like many local governments, currently West Haven does not prefund these benefits through employer and active employee contributions set aside in a trust fund. The City pays these benefits on a pay-as-you-go basis, with the City paying its share of the estimated premium and the retirees their share. This results, typically, in annual costs that grow based on health inflation and increases in the number of retirees. In the Five-Year Plan, the City has budgeted an annual contribution for advance funding in an OPEB trust of \$50 thousand in FY2020 and increases of \$25 thousand annually thereafter.

In addition to the above, the City also has an unfunded OPEB liability related to the Allington Fire Department, according to the July 1, 2015 valuation, of \$20,937,282. As of July 1, 2015 the plan had 71 members, including 22 active employees, 24 retired members and 25 spouses. Annual benefit payments for 2017 were just over \$700,000.

Active and retiree health insurance are budgeted in one line item in the City budget, with BOE health insurance costs contained in their budget. Health benefits for Sewer Fund and Allington Fire employees are included in those budgets. The Five-Year Plan assumes health insurance inflation of 8.4 percent per year. The City is also working, through collective bargaining, to make changes in retiree health plan eligibility, cost sharing and design for new hires and existing employees. The State's Office of Policy and Management, on behalf of the MARB, has also engaged Segal, an actuarial and employee benefits consulting firm, to take a comprehensive review of the City's health plan funding, procurement approaches and alternatives and related matters in regard to both active and retiree health plans.

Conclusion

As required, the City's plan projects a surplus in each of the five years as indicated in the table on the following page.

These surpluses noted on the following page will be achieved as the City continues to fully fund the Police Pension required contribution and on a path to begin to advance fund its OPEB contributions. Additionally, these surpluses will be achieved without MARB funding in the final plan year.

Actual results may differ from the estimates made in this plan. However we believe that the underlying estimates are reasonable based upon our prior experience and current economic conditions.

CITY OF WEST HAVEN ANALYSIS OF FINAL SURPLUS/ DEFICIT					
	FY19	FY20	FY21	FY22	FY23
	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
TOTAL REVENUE	156,303,201	159,209,792	163,793,215	169,404,108	169,434,938
TOTAL EXPENSES INCLUDING RESERVE FOR DEFICIT REDUCTION	162,940,955	164,790,317	166,741,561	169,518,546	165,400,143
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	(6,637,754)	(5,580,525)	(2,948,346)	(114,438)	4,034,795
OTHER REVENUES					
MARB REVENUE	8,000,000	6,000,000	4,000,000	2,000,000	-
FINAL SURPLUS/(DEFICIT)	1,362,246	419,475	1,051,654	1,885,562	4,034,795

BEGINNING ACCUMULATED SURPLUS/(DEFICIT)*	(128,165)	1,234,080	1,653,556	2,705,210	4,590,772
ENDING ACCUMULATED SURPLUS/(DEFICIT)	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568

*Please see the following page for the calculation of the beginning fund balance for FY2019.

2019 BEGINNING SURPLUS/ (DEFICIT) CALCULATION

	General Fund
{a} 2017 AUDITED FUND BALANCE DEFICIT	(18,138,674)
DEBT FINANCING	
{b} SERIES A ISSUED 11/21/17	16,135,000
{c} PREMIUM NET OF EXPENSES	753,415
{d} 2018 PROJECTED OPERATING SHORTFALL	(6,877,906)
{e} 2018 MARB REVENUE	8,000,000
{a}+{b}+{c}+{d}+{e}={f} 2018 PROJECTED FUND DEFICIT	(128,165)

CITY OF WEST HAVEN- SUMMARY OF REVENUES BY CATEGORY					
	FY19	FY20	FY21	FY22	FY23
Category	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
CURRENT PROPERTY TAX LEVY	94,460,706	97,476,643	102,282,779	107,831,517	107,885,372
NON CURRENT TAXES	1,800,000	2,048,000	2,097,440	2,148,363	2,000,814
INTEREST & LIEN FEES	765,000	792,150	820,325	849,565	879,914
LICENSES & PERMITS	1,814,450	1,676,034	1,547,815	1,549,249	1,595,726
FINES, FORFEITS & PENALTIES	150,000	163,250	177,773	193,693	211,150
USE OF MONEY/PROPERTY	80,000	97,250	118,263	143,868	175,083
FROM OTHER AGENCIES	52,727,631	52,727,631	52,727,631	52,727,631	52,727,631
CHARGES - CURRENT SERVICES	1,109,209	1,143,674	1,179,797	1,217,660	1,257,349
OTHER REVENUES	2,132,505	2,176,286	2,222,766	2,272,657	2,326,763
OTHER FIN. SOURCES	1,263,700	908,875	618,628	469,905	375,136
TOTAL	156,303,201	159,209,792	163,793,215	169,404,108	169,434,938

CITY OF WEST HAVEN- TAX LEVY CALCULATION

Assessment	FY19	FY20	FY21	FY22	FY23	TM
{a} Net GL - Motor Vehicle	261,726,860	261,726,860	261,726,860	261,726,860	261,726,860	
{b} Net GL - Real Estate/Personal Property	2,391,714,857	2,399,065,102	2,400,481,950	2,497,918,076	2,499,334,924	C
Total Net Grand List	2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784	
{c} General Fund Mill Rate - MV	36.85	36.85	36.85	36.85	36.85	
{d} General Fund Mill Rate - R/E, PP	36.10	37.10	39.11	39.84	39.84	
{l} Capital & Non-Recurring Mill Rate	0.15	0.15	0.15	0.15	0.15	
Mill Rate- MV	37.00	37.00	37.00	37.00	37.00	A
Mill Rate- R/E, PP	36.26	37.25	39.26	39.99	39.99	B
{a}*{c}={e} MV	9,645,250	9,645,250	9,645,250	9,645,250	9,645,250	
{b}*{d}={f} PP, R/E	86,351,402	89,005,302	93,889,586	99,528,548	99,583,278	
CURRENT PROPERTY TAX LEVY						
{e} Current Property Tax Levy - MV	9,645,250	9,645,250	9,645,250	9,645,250	9,645,250	
{f} Current Property Tax Levy - R/E, PP	86,351,402	89,005,302	93,889,586	99,528,548	99,583,278	
{e}+{f}={g} Gross Tax Levy	95,996,652	98,650,552	103,534,836	109,173,798	109,228,528	
{h} Collection rate	98.4%	98.4%	98.4%	98.4%	98.4%	D
(({a}+{b})/1000*{l})={m} Collected Tax-Capital NR		404,500	404,500	404,500	404,500	
{e}/1000*{h}={i} Collected Tax-MV	9,490,926	9,490,926	9,490,926	9,490,926	9,490,926	
{f}/1000*{h}={j} Collected Tax-R/E, PP	84,969,780	87,581,217	92,387,353	97,936,091	97,989,946	
{m}+{i}+{j}={k} Total Collected	94,460,706	97,476,643	102,282,779	107,831,517	107,885,372	

CITY OF WEST HAVEN- REVENUE DETAIL						
DESCRIPTION		FY19 BUDGET	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST
CURRENT PROPERTY TAX LEVY						
10124041-41100	CURRENT PROPERTY TAX LEVY - MV	9,490,926	9,490,926	9,490,926	9,490,926	9,490,926
10124041-41100	CURRENT PROPERTY TAX LEVY - R/E, PP	84,969,780	87,581,217	92,387,353	97,936,091	97,989,946
10124041-41100	CURRENT PROPERTY TAX LEVY - CAPITAL NONRECURRING	-	404,500	404,500	404,500	404,500
CURRENT PROPERTY TAX LEVY Subtotal	Subtotal	94,460,706	97,476,643	102,282,779	107,831,517	107,885,372
NON CURRENT TAXES						
10124041-41101	MOTOR VEHICLE SUPP. PA 76-338	1,200,000	1,236,000	1,273,080	1,311,272	1,350,611
10124041-41200	PRIOR YEARS TAX LIEN LEVY	400,000	412,000	424,360	437,091	450,204
10124041-41210	PRIOR YEARS TAX LIEN SALE	-	-	-	-	-
10124041-41300	SUSPENSE TAX	100,000	100,000	100,000	100,000	100,000
10124041new acct.	PERS. PROP. TAX AUDITS	100,000	300,000	300,000	300,000	100,000
10124041-41660	NON-CUR.PER.PROP. TAXES	-	-	-	-	-
NON CURRENT TAXES Subtotal	Subtotal	1,800,000	2,048,000	2,097,440	2,148,363	2,000,814
INTEREST & LIEN FEES						
10124041-41610	CURRENT PROPERTY TAX INTEREST	450,000	463,500	477,405	491,727	506,479
10124041-41620	PRIOR YEARS TAX INTEREST LEVY	210,000	220,500	231,525	243,101	255,256
10124041-41630	SUSPENSE INTEREST TAX	105,000	108,150	111,395	114,736	118,178
INTEREST & LIEN FEES Subtotal	Subtotal	765,000	792,150	820,325	849,565	879,914
LICENSES & PERMITS						
10112542-42150	ANIMAL LICENSES	13,000	13,390	13,792	14,205	14,632
10112542-42160	MARRIAGE LICENSES	3,000	3,090	3,183	3,278	3,377
10112542-42170	SPORTING LICENSES	200	206	212	219	225
10119042-42210	BUILDING PERMITS	1,225,000	1,100,000	1,000,000	985,000	1,014,550
10119042-42220	ELECTRICAL PERMITS	160,000	150,000	135,000	139,050	143,222
10119042-42230	EXCAVATION PERMITS	7,000	7,210	7,426	7,649	7,879
10119042-42240	PLUMBING & HEATING PERMITS	210,000	200,000	180,000	185,400	190,962
10119042-42250	ZONING PERMITS	87,000	89,610	92,298	95,067	97,919
10131042-42110	ALCOHOLIC BEVERAGE LICENSES	150	155	159	164	169
10131042-42130	POLICE LICENSE & PROTECT. PERMITS	20,000	20,600	21,218	21,855	22,510
10132042-42910	CITY CLERK FEES COLLECTED	7,100	7,313	7,532	7,758	7,991
10132042-42920	DOG POUND RELEASES	2,000	2,060	2,122	2,185	2,251
10153042-42120	HEALTH LICENSES & REST. PERMITS	80,000	82,400	84,872	87,418	90,041
LICENSES & PERMITS Subtotal	Subtotal	1,814,450	1,676,034	1,547,815	1,549,249	1,595,726
FINES, FORFEITS & PENALTIES						
10131043-43100	PARKING TAGS	125,000	137,500	151,250	166,375	183,013
10124043-43200	TAX FINES PENALTIES	25,000	25,750	26,523	27,318	28,138
FINES, FORFEITS & PENALTIES Subtotal	Subtotal	150,000	163,250	177,773	193,693	211,150
USE OF MONEY/PROPERTY						
10120044-44100	FROM INVEST. GENERAL FUND	55,000	66,000	79,200	95,040	114,048
10120044-44200	RENTS, CONCESSIONS & ROYALTIES	-	-	-	-	-
10120044-44210	RENTS FROM CITY FACILITIES	25,000	31,250	39,063	48,828	61,035
USE OF MONEY/PROPERTY Subtotal	Subtotal	80,000	97,250	118,263	143,868	175,083
FROM OTHER AGENCIES						
10119045-45130	FEMA	-	-	-	-	-
10120045-45211	EDUCATIONAL COST SHARING (ECS)	45,140,487	45,140,487	45,140,487	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	60,000	60,000	60,000
10120045-45231	PILOT -STATE, COLLEGES & HOSP.	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988
10120045-45233	PROP TAX RELIEF MANUF.	147,516	147,516	147,516	147,516	147,516
10120045-45234	ELDERLY/DISABILITY PROPERTY TAX RELIEF	-	-	-	-	-
10120045-45235	MASHANTUC. PEQUOT ST.PROP.	807,097	807,097	807,097	807,097	807,097
10120045-45236	PROP.TAX RELIEF-TOTAL DISABILITY	5,370	5,370	5,370	5,370	5,370
10120045-45237	PILOT -STATE, OWNED PROP.	181,198	181,198	181,198	181,198	181,198
10120045-45238	PROP.TAX RELIEF VETERANS REIMBURSE.	118,373	118,373	118,373	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	617,602	617,602	617,602
10120045-45271	STATE TASK FORCE REIMB.- POLICE	-	-	-	-	-
10120045-45290	STATE MISCELLANEOUS GRANTS	122,000	122,000	122,000	122,000	122,000
10120045-45247	MRSA SELECT PILOT	-	-	-	-	-
10120045-45240	MRSA SALES TAX SHARING	-	-	-	-	-
10120045-45249	MRSA MOTOR VEHICLE	-	-	-	-	-
10120045-45869	LOCIP REVE	-	-	-	-	-
FROM OTHER AGENCIES Subtotal	Subtotal	52,727,631	52,727,631	52,727,631	52,727,631	52,727,631
CHARGES - CURRENT SERVICES						
10112546-46940	RECORD LEGAL INSTRUMENTS FEE	625,000	656,250	689,063	723,516	759,691
10131046-46710	POLICE CHARGES- PUB.SAFETY	15,000	15,450	15,914	16,391	16,883
10120046-46920	SUNDRY OTHER MISC.	150	155	159	164	169
10120046-46950	MISC. PUBLIC WORKS/SEWER-ORANGE	37,059	37,059	37,059	37,059	37,059
10120046-46952	MISC. GEN. GOVT. - ALL OTHER	90,000	92,700	95,481	98,345	101,296
10170046-46955	MISC. SCHOOLS	-	-	-	-	-
10120046-46956	MISC. PARKS & RECREATION	340,000	340,000	340,000	340,000	340,000
10131046-46720	POLICE CHARGES- PD EXTRA	-	-	-	-	-
10140046-46953	PUBLIC WORKS - ALL OTHER	2,000	2,060	2,122	2,185	2,251
10153046-46930	VACCINES HEALTH FLU FEES	-	-	-	-	-
10154046-46954	MISC. WELFARE - ALL OTHER	-	-	-	-	-
CHARGES - CURRENT SERVICES Subtotal	Subtotal	1,109,209	1,143,674	1,179,797	1,217,660	1,257,349

CITY OF WEST HAVEN- REVENUE DETAIL						
		FY19	FY20	FY21	FY22	FY23
OTHER REVENUES						
10120045-45310	TELEPHONE ACCESS	117,044	120,555	124,172	127,897	131,734
10120045-45340	SCCRWA PILOT NH WATER	296,330	305,220	314,376	323,808	333,522
10120047-43300	PARK. METER	20,000	26,000	33,800	43,940	57,122
10120047-47200	SALE OF PROPERTY & FIXED ASSETS	-	-	-	-	-
10120047-47350	PILOT HOUSING AUTHORITY	141,000	145,230	149,587	154,075	158,697
10120047-47355	HOUSING AUTHORITY 3YR. SUPPL.	-	-	-	-	-
10120047-47360	SEWER COLLECTION FEE EXP.	48,397	51,301	54,379	57,642	61,100
10120047-47380	INSURANCE REIMBURSEMENT	20,000	20,600	21,218	21,855	22,510
10120047-47800	YALE VOLUNTARY CONTRIBUTION	422,651	422,651	422,651	422,651	422,651
10120047-47805	U.N.H. C.A.D. MAINT. CONTRIBUTION	-	-	-	-	-
10120047-47900	MISCELLANEOUS REVENUES	210,000	210,000	210,000	210,000	210,000
10120047-47902	PREM. INCOM	-	-	-	-	-
10120047-47903	NON RECURR	-	-	-	-	-
10120047-47904	QUIGLEY/YALE PARKING	40,000	41,200	42,436	43,709	45,020
10120047-47905	B.O.E.POLICE REIMB	-	-	-	-	-
10120047-47906	THOM. SCHOOL V.A. PARKING	-	-	-	-	-
10130047-47310	FIRE DIST. SHARE OF ERS & ERS GRANT	804,083	820,529	837,147	854,081	871,407
10130047-47320	POLICE DEPT.SHARE OF ERS	-	-	-	-	-
10145047-47340	ORGANIC RECYCL. COMPOST	13,000	13,000	13,000	13,000	13,000
OTHER REVENUES Subtotal		Subtotal	2,132,505	2,176,286	2,222,766	2,272,657
OTHER FIN. SOURCES						
10120048-48100	OPERATING TRANSFERS IN	-	-	-	-	-
10120048-48300	RESIDUAL EQUITY TRANS IN	200,000	250,000	257,500	265,225	273,182
10120048-48400	CONTRIBUTION FROM FUND BALANCE	-	-	-	-	-
10120048-48500	CONTRIBUTION FROM SEWER FUND	1,063,700	658,875	361,128	204,680	101,954
10121054-54390	OPERATING TRANSFERS	-	-	-	-	-
OTHER FIN. SOURCES Subtotal		Subtotal	1,263,700	908,875	618,628	375,136
		Grand Total	156,303,201	159,209,792	163,793,215	169,404,108
						169,434,938

CITY OF WEST HAVEN-GENERAL FUND EXPENDITURE FORECAST BY DEPARTMENT							
		FY19	FY20	FY21	FY22	FY23	
	DEPARTMENT	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
11000010	CITY COUNCIL	88,982	89,199	89,418	89,641	89,870	
11050010	MAYOR	317,111	318,567	320,038	321,538	323,072	
11100010	CORPORATION COUNSEL	450,868	454,693	458,557	462,496	466,525	
11150010	PERSONNEL DEPARTMENT	170,585	170,772	170,961	171,154	171,352	
11209910	TELEPHONE ADMINISTRATION	315,336	321,786	328,303	334,944	341,738	
11250010	CITY CLERK	298,198	299,249	300,312	301,394	302,502	
11300010	REGISTRAR OF VOTERS	140,525	140,822	141,123	141,429	141,742	
11650010	PROBATE COURT	8,020	8,184	8,350	8,519	8,691	
11900010	PLANNING & DEVEL. ADMINISTRATION	383,595	385,327	387,078	388,862	390,687	
11900012	GRANTS ADMINISTRATION	66,971	66,980	66,990	66,999	67,009	
11900013	BUILDING DEPARTMENT	511,819	512,156	512,496	512,843	513,198	
12000010	TREASURER	7,600	7,600	7,600	7,600	7,600	
12100010	COMPTROLLER	830,391	834,433	838,516	842,678	846,936	
12100020	PURCHASING / RISK MGT. DEPT.	142,180	143,458	144,750	146,066	147,413	
12200022	INFO. & TEC. D/P DEPARTMENT	506,213	536,207	536,890	553,310	570,508	
12200023	CENTRAL SERVICES	225,190	228,615	232,076	235,603	239,212	
12300010	TAX ASSESSMENT	445,557	445,929	446,305	446,688	447,080	
12300025	BOARD OF ASSESSMENT APPEALS	5,600	5,661	5,723	5,787	5,851	
12400010	TAX COLLECTOR	431,604	431,604	431,604	431,604	431,604	
13000010	EMERGENCY REPORTING SYSTEM	1,838,583	1,846,372	1,854,241	1,862,261	1,870,466	
13100010	POLICE DEPT. ADMIN.	1,006,030	1,020,205	1,034,528	1,049,123	1,064,057	
13100030	POLICE DEPT. OPERATIONS	11,756,778	11,760,879	11,765,024	11,769,247	11,773,568	
13100031	POLICE DEPT. SUPPORT	860,733	863,027	865,344	867,706	870,123	
13202010	ANIMAL CONTROL	283,366	284,475	285,596	286,739	287,908	
13300010	EMERGENCY MANAGEMENT	14,198	14,244	14,291	14,338	14,386	
14000010	PUBLIC WORKS ADMINISTRATION	597,958	604,324	610,757	617,312	624,018	
14100010	ENGINEERING	189,311	189,363	189,416	189,470	189,525	
14404072	VEHICLE MAINTENANCE	1,280,901	1,296,844	1,312,953	1,329,369	1,346,165	
14505071	COMPOST SITE	36,000	36,736	37,480	38,238	39,014	
14509971	SOLID WASTE	2,908,900	2,968,396	3,028,513	3,089,776	3,152,455	
14606074	GROUNDS MAINTENANCE	28,080	28,654	29,235	29,826	30,431	
14606075	BUILDING MAINTENANCE	1,193,601	1,207,775	1,222,097	1,236,692	1,251,624	
14704010	HIGHWAYS & PARKS ADMIN	3,565,791	3,579,524	3,593,400	3,607,540	3,622,008	
14706010	HIGHWAYS & PARKS ADMIN. - SAFETY	4,380	4,470	4,560	4,652	4,747	
14706076	PARKS MAINTENANCE	190,910	194,815	198,760	202,781	206,894	
14706077	OUTSIDE CONTRACTORS	85,000	86,739	88,495	90,285	92,117	
14706078	TREE DEPT.	187,500	191,335	195,210	199,159	203,199	
15000010	HUMAN RESOURCES	282,237	282,748	283,265	283,792	284,330	
15100010	ELDERLY SERVICES	487,745	493,389	499,093	504,905	510,851	
15202050	RECREATIONAL SERVICES	597,497	598,688	599,892	601,119	602,374	
15202051	DAY CAMP PROGRAM	140,539	140,962	141,389	141,824	142,269	
15202552	BENNETT RINK PROGRAMS	30,000	30,614	31,234	31,865	32,512	
15202553	AQUATIC PROGRAMS	121,216	121,326	121,436	121,549	121,665	
15300010	HEALTH DEPARTMENT	354,970	355,118	355,268	355,421	355,577	
16001060	LIBRARY	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000	G
18009980	CITY INSURANCE PREMIUMS	485,977	495,917	505,960	516,195	526,667	
18009981	CITY INSURANCE - RETENTION	340,000	346,954	353,981	361,141	368,467	
18109982	EMPLOYEE BENEFITS	14,762,582	16,461,493	17,674,145	18,648,426	19,626,037	E, I
18109983	STATE MANDATED BENEFITS	2,000,000	2,040,906	2,082,239	2,124,360	2,167,455	
18209984	DEBT SERVICE PAYMENTS	19,403,489	19,781,751	19,893,655	20,806,194	14,492,582	H
18309910	MED COM	44,844	45,761	46,688	47,632	48,599	
19009990	CONTINGENCY EXPENSES	1,034,073	1,444,273	1,503,794	1,811,180	2,385,893	
	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	
	City	72,980,534	74,470,054	76,060,017	78,474,276	73,991,696	
	Education	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447	F
	Total Expenditures	162,940,955	164,790,317	166,741,561	169,518,546	165,400,143	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
11000010	CITY COUNCIL							
11000010	51000	REGULAR WAGES	39,572	39,572	39,572	39,572	39,572	
11000010	51010	CLERK OF THE COUNCIL	5,000	5,000	5,000	5,000	5,000	
11000010	51350	PART TIME ELECTED	33,810	33,810	33,810	33,810	33,810	
11000010	51500	OVERTIME	-	-	-	-	-	
11000010	52250	ADVERTISING	3,600	3,674	3,748	3,824	3,901	
11000010	52510	MAINTENANCE SERVICES	4,000	4,082	4,164	4,249	4,335	
11000010	52770	OTHER SERVICES	2,500	2,551	2,603	2,655	2,709	
11000010	54331	MISC. EXPENSE	500	510	521	531	542	
11000010		CITY COUNCIL	88,982	89,199	89,418	89,641	89,870	
11050010	MAYOR							
11050010	51000	REGULAR WAGES	230,921	230,921	230,921	230,921	230,921	
11050010	51300	PART TIME WAGES	15,000	15,000	15,000	15,000	15,000	
11050010	52220	OUTSIDE PRINTING	630	643	656	669	683	
11050010	52320	SUBSCRIPTIONS	200	204	208	212	217	
11050010	52330	TRAINING & EDUCATION	300	306	312	319	325	
11050010	52350	TRAVEL EXPENSE	2,000	2,041	2,082	2,124	2,167	
11050010	52360	BUSINESS EXPENSE	7,000	7,143	7,288	7,435	7,586	
11050010	52370	COUNCIL OF GOVERNMENTS	15,900	16,225	16,554	16,889	17,231	
11050010	52390	CT. CONFERENCE MUNICIP.	36,160	36,900	37,647	38,408	39,188	
11050010	52397	U.S.CONFERENCE MAYORS	7,000	7,143	7,288	7,435	7,586	
11050010	53490	OTHER SUPPLIES	2,000	2,041	2,082	2,124	2,167	
11050010		MAYOR	317,111	318,567	320,038	321,538	323,072	
11100010	CORPORATION COUNSEL							
11100010	51000	REGULAR WAGES	263,868	263,868	263,868	263,868	263,868	
11100010	51300	OVERTIME	-	-	-	-	-	
11100010	52310	CONVENTIONS & DUES	1,000	1,020	1,041	1,062	1,084	
11100010	52430	LEGAL SERVICES	150,000	153,068	156,168	159,327	162,559	
11100010	52480	OTHER PROF. SERVICES	10,500	10,715	10,932	11,153	11,379	
11100010	52490	TAX FORECLOSURE EXP.	10,000	10,205	10,411	10,622	10,837	
11100010	53110	OTHER EQUIP.	3,500	3,572	3,644	3,718	3,793	
11100010	53140	LIBRARY SUPPLIES	12,000	12,245	12,493	12,746	13,005	
11100010	55180	SOFTWARE	-	-	-	-	-	
11100010		CORPORATION COUNSEL	450,868	454,693	458,557	462,496	466,525	
11150010	PERSONNEL DEPARTMENT							
11150010	51000	REGULAR WAGES	154,238	154,238	154,238	154,238	154,238	
11150010	51500	OVERTIME	7,191	7,191	7,191	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	9,343	9,532	9,725	9,923	
11150010		PERSONNEL DEPARTMENT	170,585	170,772	170,961	171,154	171,352	
11209910	TELEPHONE ADMINISTRATION							
11209910	52150	TELEPHONE	315,336	321,786	328,303	334,944	341,738	
11209910		TELEPHONE ADMINISTRATION	315,336	321,786	328,303	334,944	341,738	
11250010	CITY CLERK							
11250010	51000	REGULAR WAGES	246,298	246,298	246,298	246,298	246,298	
11250010	51500	OVERTIME	500	500	500	500	500	
11250010	52290	ELECTION DAY EXPENSES	5,000	5,102	5,206	5,311	5,419	
11250010	52310	CONVENTIONS & DUES	900	918	937	956	975	
11250010	52330	TRAINING & EDUCATION	500	510	521	531	542	
11250010	52340	MILEAGE ALLOWANCE REIMB.	100	102	104	106	108	
11250010	52480	OTHER PROF. SERVICES	3,500	3,572	3,644	3,718	3,793	
11250010	52520	EQUIPMENT REPAIR	400	408	416	425	433	
11250010	52750	FEES & CHARGES	1,000	1,020	1,041	1,062	1,084	
11250010	52770	OTHER SERVICES	40,000	40,818	41,645	42,487	43,349	
11250010	53590	DOG LICENSES	-	-	-	-	-	
11250010		CITY CLERK	298,198	299,249	300,312	301,394	302,502	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
11300010		REGISTRAR OF VOTERS						
11300010	51000	REGULAR WAGES	49,400	49,400	49,400	49,400	49,400	
11300010	51020	DEPUTY REGISTRARS	10,000	10,000	10,000	10,000	10,000	
11300010	51350	PART TIME ELECTED	28,000	28,000	28,000	28,000	28,000	
11300010	51400	TEMPORARY PAYROLL	36,000	36,000	36,000	36,000	36,000	
11300010	51500	OVERTIME	2,593	2,593	2,593	2,593	2,593	
11300010	52310	CONVENTIONS & DUES	1,500	1,531	1,562	1,593	1,626	
11300010	52330	TRAINING & EDUCATION	2,300	2,347	2,395	2,443	2,493	
11300010	52580	EQUIPMENT MAINTENANCE	5,200	5,306	5,414	5,523	5,635	
11300010	53130	OTHER SUPPL.	632	645	658	671	685	
11300010	55600	VOTING MACHINES	4,900	5,000	5,101	5,205	5,310	
11300010		REGISTRAR OF VOTERS	140,525	140,822	141,123	141,429	141,742	
11650010		PROBATE COURT						
11650010	52640	OFFICE EQUIP. RENTAL	2,500	2,551	2,603	2,655	2,709	
11650010	53110	OFFICE SUPPLIES	4,000	4,082	4,164	4,249	4,335	
11650010	55190	OTHER EQUIP.	1,520	1,551	1,583	1,615	1,647	
11650010		PROBATE COURT	8,020	8,184	8,350	8,519	8,691	
11900010		PLANNING & DEVEL. ADMINISTRATION						
11900010	51000	REGULAR WAGES	297,895	297,895	297,895	297,895	297,895	
11900010	51500	OVERTIME	1,000	1,000	1,000	1,000	1,000	
11900010	52210	PRINTING	1,000	1,020	1,041	1,062	1,084	
11900010	52250	ADVERTISING	31,500	32,144	32,795	33,459	34,137	
11900010	52280	MAP PRINTING	450	459	469	478	488	
11900010	52310	CONVENTIONS & DUES	3,000	3,061	3,123	3,187	3,251	
11900010	52340	MILEAGE	-	-	-	-	-	
11900010	52382	ENGINEERING COST PLAN & DEV	15,000	15,307	15,617	15,933	16,256	
11900010	52385	ECON. DEVELOPMENT CONSULTANT	-	-	-	-	-	
11900010	52395	REG'L.GROWTH PARTNERSHIP	4,500	4,592	4,685	4,780	4,877	
11900010	52398	CT. MAIN STREET	-	-	-	-	-	
11900010	52475	PUBLIC HEARING SECRETARY	6,300	6,429	6,559	6,692	6,827	
11900010	52520	EQUIPMENT REPAIR	450	459	469	478	488	
11900010	55700	LAND ACQUISITION	-	-	-	-	-	
11900010	56400	PROP. MANGMT.	22,500	22,960	23,425	23,899	24,384	
11900010		PLANNING & DEVEL. ADMINISTRATION	383,595	385,327	387,078	388,862	390,687	
11900012		GRANTS ADMINISTRATION						
11900012	51000	REGULAR WAGES	66,521	66,521	66,521	66,521	66,521	
11900012	52310	CONVENTIONS & DUES	-	-	-	-	-	
11900012	53420	GRANT DEVELOPMENT EXP.	450	459	469	478	488	
11900012		GRANTS ADMINISTRATION	66,971	66,980	66,990	66,999	67,009	
11900013		BUILDING DEPARTMENT						
11900013	51000	REGULAR WAGES	487,849	487,849	487,849	487,849	487,849	
11900013	51500	OVERTIME	7,500	7,500	7,500	7,500	7,500	
11900013	52310	CONV & DUE	3,600	3,674	3,748	3,824	3,901	
11900013	52360	BUSNSS EXP	2,070	2,112	2,155	2,199	2,243	
11900013	52440	ENG SERV	900	918	937	956	975	
11900013	52520	EQUIP REPAIRS	900	918	937	956	975	
11900013	52590	DEMO BLDGS	9,000	9,184	9,370	9,560	9,754	
11900013		BUILDING DEPARTMENT	511,819	512,156	512,496	512,843	513,198	
12000010		TREASURER						
12000010	51350	PART TIME ELECTED	7,600	7,600	7,600	7,600	7,600	
12000010		TREASURER	7,600	7,600	7,600	7,600	7,600	
12100010		COMPTROLLER						
12100010	51000	REGULAR WAGES	607,791	607,791	607,791	607,791	607,791	
12100010	51500	OVERTIME	25,000	25,000	25,000	25,000	25,000	
12100010	52310	CONVENTIONS & DUES	1,000	1,020	1,041	1,062	1,084	
12100010	52420	FINANCIAL SERVICES	175,000	178,579	182,196	185,882	189,652	
12100010	52570	FACILITY UPGRD.	-	-	-	-	-	
12100010	52970	EVICION SERVICES	21,600	22,042	22,488	22,943	23,409	
12100010		COMPTROLLER	830,391	834,433	838,516	842,678	846,936	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
12100020		PURCHASING / RISK MGT. DEPT.						
12100020	51000	REGULAR WAGES	79,680	79,680	79,680	79,680	79,680	
12100020	51500	OVERTIME	-	-	-	-	-	
12100020	52250	ADVERTISING	10,000	10,205	10,411	10,622	10,837	
12100020	52320	SUBSCRIPT. & PERIODIC.	-	-	-	-	-	
12100020	53110	OFFICE SUPPLIES / CITY	34,000	34,695	35,398	36,114	36,847	
12100020	53115	OFFICE SUPPLIES / POLICE DEPT.	18,500	18,878	19,261	19,650	20,049	
12100020		PURCHASING / RISK MGT. DEPT.	142,180	143,458	144,750	146,066	147,413	
12200022		INFO. & TEC. D/P DEPARTMENT						
12200022	51000	REGULAR WAGES	152,097	152,097	152,097	152,097	152,097	
12200022	51500	OVERTIME	10,116	10,116	10,116	10,116	10,116	
12200022	52320	SUBSCRIPTIONS	-	-	-	-	-	
12200022	52330	TRAINING	1,000	1,020	1,041	1,062	1,084	
12200022	52460	OUTSIDE DATA PROC.	7,000	7,143	7,288	7,435	7,586	
12200022	52510	MAINTENANCE SERV. AGREMT.	269,337	282,804	296,944	311,791	327,381	
12200022	52570	OTHER REPAIR & MAINT.	40,000	40,818	41,645	42,487	43,349	
12200022	52660	SOFTWARE LICENSES	4,225	19,311	4,399	4,488	4,579	
12200022	53120	DATA PROC. SUPPLIES	7,438	7,590	7,744	7,900	8,061	
12200022	55170	COMPUTERS	15,000	15,307	15,617	15,933	16,256	
12200022		INFO. & TEC. D/P DEPARTMENT	506,213	536,207	536,890	553,310	570,508	
12200023		CENTRAL SERVICES						
12200023	51000	REGULAR WAGES	56,820	56,820	56,820	56,820	56,820	
12200023	51500	OVERTIME	900	900	900	900	900	
12200023	52010	POSTAGE	64,000	65,309	66,632	67,980	69,359	
12200023	52570	OTHER REPAIRS & MAINT.	2,700	2,755	2,811	2,868	2,926	
12200023	52670	COPIER RENTAL	45,000	45,920	46,850	47,798	48,768	
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	15,307	15,617	15,933	16,256	
12200023	53495	COFFEE & WATER	5,850	5,970	6,091	6,214	6,340	
12200023	55190	OTHER EQUIPMENT	33,120	33,797	34,482	35,179	35,893	
12200023	55640	SAFTY EQIP.	1,800	1,837	1,874	1,912	1,951	
12200023		CENTRAL SERVICES	225,190	228,615	232,076	235,603	239,212	
12300010		TAX ASSESSMENT						
12300010	51000	REGULAR WAGES	424,369	424,369	424,369	424,369	424,369	
12300010	51500	OVERTIME	3,000	3,000	3,000	3,000	3,000	
12300010	52210	PRINTING	3,100	3,163	3,227	3,293	3,360	
12300010	52250	ADVERTISING	495	505	515	526	536	
12300010	52280	MAP PRINTING	10,000	10,205	10,411	10,622	10,837	
12300010	52310	CONVENTIONS & DUES	255	260	265	271	276	
12300010	52330	TRAINING & EDUCATION	3,888	3,968	4,048	4,130	4,214	
12300010	52480	OTHER PROF. SERVICES	450	459	469	478	488	
12300010		TAX ASSESSMENT	445,557	445,929	446,305	446,688	447,080	
12300025		BOARD OF ASSESSMENT APPEALS						
12300025	51500	OVERTIME	2,600	2,600	2,600	2,600	2,600	
12300025	52760	STIPENDS	3,000	3,061	3,123	3,187	3,251	
12300025		BOARD OF ASSESSMENT APPEALS	5,600	5,661	5,723	5,787	5,851	
12400010		TAX COLLECTOR						
12400010	51000	REGULAR WAGES	381,657	381,657	381,657	381,657	381,657	
12400010	51300	P/T WAGES FLOTER TAX/ASSMT.	-	-	-	-	-	
12400010	51500	OVERTIME	4,000	4,000	4,000	4,000	4,000	
12400010	52020	PROSS. & MAIL TAX BILLS	31,825	31,825	31,825	31,825	31,825	
12400010	52210	PRINTING/BINDINGS	9,422	9,422	9,422	9,422	9,422	
12400010	52250	ADVERTISING	1,500	1,500	1,500	1,500	1,500	
12400010	52310	CONVENTIONS & DUES	500	500	500	500	500	
12400010	52330	TRAINING & EDUCATION	1,000	1,000	1,000	1,000	1,000	
12400010	52520	EQUIPMENT REPAIR	250	250	250	250	250	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
12400010	54260	BAD CHECKS	500	500	500	500	500	
12400010	55190	OTHER EQUIP.	500	500	500	500	500	
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	450	450	450	450	450	
12400010		TAX COLLECTOR	431,604	431,604	431,604	431,604	431,604	
13000010		EMERGENCY REPORTING SYSTEM						
13000010	51000	REGULAR WAGES	1,269,054	1,269,054	1,269,054	1,269,054	1,269,054	
13000010	51700	LONGEVITY PMT.	6,950	6,950	6,950	6,950	6,950	
13000010	52150	TELEPHONE EXP.	23,400	23,879	24,362	24,855	25,359	
13000010	52510	MAINTENANCE SERVICES	45,000	45,920	46,850	47,798	48,768	
13000010	53110	OFFICE SUPPLIES	2,000	2,041	2,082	2,124	2,167	
13000010	54110	HEALTH INSURANCE PREM.	288,400	294,299	300,259	306,333	312,547	
13000010	54130	FICA - E.R.S. SHARE	76,139	76,139	76,139	76,139	76,139	
13000010	54140	PENSION - CITY SHARE	105,640	105,640	105,640	105,640	105,640	
13000010	55180	SOFTWARE	8,000	8,164	8,329	8,497	8,670	
13000010	55190	OTHER EQUIPMENT	14,000	14,286	14,576	14,871	15,172	
13000010		EMERGENCY REPORTING SYSTEM	1,838,583	1,846,372	1,854,241	1,862,261	1,870,466	
13100010		POLICE DEPT. ADMIN.						
13100010	51000	REGULAR WAGES	252,991	252,991	252,991	252,991	252,991	
13100010	51530	VACATION BUY BACK	30,000	30,000	30,000	30,000	30,000	
13100010	51700	LONGEVITY PMT.	30,000	30,000	30,000	30,000	30,000	
13100010	51801	GAS HEAT	-	-	-	-	-	
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	40,000	40,818	41,645	42,487	43,349	
13100010	52150	TELEPHONE	170,000	173,477	176,990	180,571	184,234	
13100010	52220	OUTSIDE PRINTING SERV.	2,000	2,041	2,082	2,124	2,167	
13100010	52255	RECRUITMENT	8,000	8,164	8,329	8,497	8,670	
13100010	52260	OTHER PRINTG. SERV.	800	816	833	850	867	
13100010	52310	CONVENTIONS & DUES	2,000	2,041	2,082	2,124	2,167	
13100010	52450	MEDICAL SERVICES	15,000	15,307	15,617	15,933	16,256	
13100010	52630	VEHICLE RENTAL	6,900	7,041	7,184	7,329	7,478	
13100010	52640	OFFICE EQUIP RENTAL	34,000	34,695	35,398	36,114	36,847	
13100010	52650	OTHER RENT	18,619	19,000	19,385	19,777	20,178	
13100010	52730	BOARD PRISONER	5,200	5,306	5,414	5,523	5,635	
13100010	52760	STIPENDS	-	-	-	-	-	
13100010	52770	OTHER CONTRACTUAL SERV.	100,000	102,045	104,112	106,218	108,373	
13100010	52780	UNIFORM ALLOW.ADMIN.	4,500	4,592	4,685	4,780	4,877	
13100010	52820	PSYCH TESTING	13,195	13,465	13,738	14,015	14,300	
13100010	52830	OTHER EXAMINATIONS	7,000	7,143	7,288	7,435	7,586	
13100010	53130	OTHER SUPPLIES/CRIME PREV.	14,000	14,286	14,576	14,871	15,172	
13100010	53210	AUTO FUEL & FLUIDS	220,000	224,500	229,046	233,680	238,420	
13100010	54320	PYMNTS-OUTSIDE AGENCIES	13,825	14,108	14,393	14,685	14,983	
13100010	54330	OTHER PAYMENTS	4,000	4,082	4,164	4,249	4,335	
13100010	55650	SWAT EQUIPMENT	4,000	4,082	4,164	4,249	4,335	
13100010	56180	EDUCATIONAL REIMB.	10,000	10,205	10,411	10,622	10,837	
13100010		POLICE DEPT. ADMIN.	1,006,030	1,020,205	1,034,528	1,049,123	1,064,057	
13100030		POLICE DEPT. OPERATIONS						
13100030	51000	REGULAR WAGES	8,296,520	8,296,520	8,296,520	8,296,520	8,296,520	
13100030	51270	EXTRA EARNINGS	20,000	20,000	20,000	20,000	20,000	
13100030	51500	OVERTIME	315,000	315,000	315,000	315,000	315,000	
13100030	51520	P.D. MANPOWER O/T	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	
13100030	51530	VACATION BUY BACK	386,000	386,000	386,000	386,000	386,000	
13100030	51540	INTERCITY SPECIAL DUTY	179,730	179,730	179,730	179,730	179,730	
13100030	51610	SHIFT DIFFERENTIAL UNIFORM P.D.	119,000	119,000	119,000	119,000	119,000	
13100030	51700	LONGEVITY	520,000	520,000	520,000	520,000	520,000	
13100030	51800	SEPARATION PAY	320,000	320,000	320,000	320,000	320,000	
13100030	51801	WORKER'S COMP.	300,000	300,000	300,000	300,000	300,000	
13100030	52360	BUSINESS EXPENSE	6,000	6,123	6,247	6,373	6,502	
13100030	52780	UNIFORM ALLOW.- FULL TIME	169,376	172,840	176,341	179,908	183,557	
13100030	53520	BALLISTIC VEST REPLACE.	25,152	25,666	26,186	26,716	27,258	
13100030		POLICE DEPT. OPERATIONS	11,756,778	11,760,879	11,765,024	11,769,247	11,773,568	
13100031		POLICE DEPT. SUPPORT						

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
13100031	51000	REGULAR WAGES	506,585	506,585	506,585	506,585	506,585	
13100031	51300	P/T WAGES CROSS. GRDS.	182,000	182,000	182,000	182,000	182,000	
13100031	51510	P.D. TRAINING O/T	60,000	60,000	60,000	60,000	60,000	
13100031	51801	WOKERS COMP.	-	-	-	-	-	
13100031	52320	SUBSCRIPTIONS	400	408	416	425	433	
13100031	52330	TRAINING & EDUCATION	30,000	30,614	31,234	31,865	32,512	
13100031	52350	TRAVEL EXPENSE	5,000	5,102	5,206	5,311	5,419	
13100031	52480	OTHER PROF. SERVICES	10,000	10,205	10,411	10,622	10,837	
13100031	52570	OTHER REPAIRS & MAINT.	20,000	20,409	20,822	21,244	21,675	
13100031	52790	UNIFORM ALLOW. - PART TIME	7,000	7,143	7,288	7,435	7,586	
13100031	53260	TRAFFIC SUPPLIES	8,000	8,164	8,329	8,497	8,670	
13100031	53450	LAB. SUPPLIES	6,000	6,123	6,247	6,373	6,502	
13100031	53510	FIREARM SUPPLIES	25,748	26,275	26,807	27,349	27,904	
13100031		POLICE DEPT. SUPPORT	860,733	863,027	865,344	867,706	870,123	
13202010		ANIMAL CONTROL						
13202010	51000	REGULAR WAGES	181,624	181,624	181,624	181,624	181,624	
13202010	51300	PART TIME WAGES	22,000	22,000	22,000	22,000	22,000	
13202010	51500	OVERTIME	14,500	14,500	14,500	14,500	14,500	
13202010	51530	VAC.BUY BACK	3,000	3,000	3,000	3,000	3,000	
13202010	51700	LONGEVITY	8,000	8,000	8,000	8,000	8,000	
13202010	51800	SEPAR. PAY	-	-	-	-	-	
13202010	52100	UTILITIES	14,000	14,286	14,576	14,871	15,172	
13202010	52250	ADVERTISING	1,500	1,531	1,562	1,593	1,626	
13202010	52310	CONVENTIONS & DUES	560	571	583	595	607	
13202010	52455	VETERINARY SERVICES	21,000	21,430	21,864	22,306	22,758	
13202010	52780	UNIFORMS- F/T & PT	7,420	7,572	7,725	7,881	8,041	
13202010	52790	UNIFORMS-P/T	2,762	2,818	2,876	2,934	2,993	
13202010	53485	DOG FOOD	2,000	2,041	2,082	2,124	2,167	
13202010	55370	OTHER EQUIPMENT	5,000	5,102	5,206	5,311	5,419	
13202010	56375	SPAY & NEUTER	-	-	-	-	-	
13202010		ANIMAL CONTROL	283,366	284,475	285,596	286,739	287,908	
13300010		EMERGENCY MANAGEMENT						
13300010	51300	PART TIME WAGES	11,948	11,948	11,948	11,948	11,948	
13300010	52150	TELEPHONE EXP.	750	765	781	797	813	
13300010	53130	OTHER SUPPLIES	1,000	1,020	1,041	1,062	1,084	
13300010	54090	OTHER CHARGES	500	510	521	531	542	
13300010		EMERGENCY MANAGEMENT	14,198	14,244	14,291	14,338	14,386	
14000010		PUBLIC WORKS ADMINISTRATION						
14000010	51000	REGULAR WAGES	275,710	275,710	275,710	275,710	275,710	
14000010	51300	P/T WAGES	10,998	10,998	10,998	10,998	10,998	
14000010	52680	TOWN ROAD AID	300,000	306,136	312,336	318,654	325,118	
14000010	53460	CLOTHING & UNIFORMS	11,250	11,480	11,713	11,950	12,192	
14000010		PUBLIC WORKS ADMINISTRATION	597,958	604,324	610,757	617,312	624,018	
14100010		ENGINEERING						
14100010	51000	REGULAR WAGES	186,761	186,761	186,761	186,761	186,761	
14100010	52310	CONVENTIONS & DUES	1,500	1,531	1,562	1,593	1,626	
14100010	52335	PROF. LICENSE FEE	1,050	1,071	1,093	1,115	1,138	
14100010		ENGINEERING	189,311	189,363	189,416	189,470	189,525	
14404072		VEHICLE MAINTENANCE						
14404072	51000	REGULAR WAGES	426,421	426,421	426,421	426,421	426,421	
14404072	51500	OVERTIME	75,000	75,000	75,000	75,000	75,000	
14404072	52100	UTILITIES	50,000	51,023	52,056	53,109	54,186	
14404072	52310	CONFERENCES/SHOWS	800	816	833	850	867	
14404072	52320	TRAINING/DUES/SUBSC	3,000	3,061	3,123	3,187	3,251	
14404072	52540	MOTOR VEHICLE MAINT.	59,900	61,125	62,363	63,625	64,915	
14404072	52545	SPL. EQUIP. REPAIR	40,000	40,818	41,645	42,487	43,349	
14404072	52550	GROUND MAINT.	7,980	8,143	8,308	8,476	8,648	
14404072	52575	EMISSIONS TESTING	-	-	-	-	-	
14404072	52585	TIRE REPAIR & SERV.	12,000	12,245	12,493	12,746	13,005	
14404072	52630	VEHICLE RENTAL	4,000	4,082	4,164	4,249	4,335	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
14404072	52650	OTHER RENT	5,050	5,153	5,258	5,364	5,473	
14404072	52740	SECURITY SYSTEM	2,900	2,959	3,019	3,080	3,143	
14404072	52940	HAZARDOUS WASTE DISPOSAL	1,600	1,633	1,666	1,699	1,734	
14404072	53210	AUTO FUEL & FLUIDS	300,000	306,136	312,336	318,654	325,118	
14404072	53220	MOTOR VEHICLE PARTS	200,000	204,091	208,224	212,436	216,746	
14404072	53240	TIRES, TUBES & BATTERIES	45,000	45,920	46,850	47,798	48,768	
14404072	53250	TOOLS & MISC EQUIPMENT	6,000	6,123	6,247	6,373	6,502	
14404072	53430	JANTRL. SUPL.	500	510	521	531	542	
14404072	53445	SAFETY SUPPLIES	2,500	2,551	2,603	2,655	2,709	
14404072	53530	SNOW REMOV. EQUIPMENT	30,000	30,614	31,234	31,865	32,512	
14404072	53560	BROOMS & SWEEPERS	8,000	8,164	8,329	8,497	8,670	
14404072	55190	OTHER EQUIPMENT	250	255	260	266	271	
14404072		VEHICLE MAINTENANCE	1,280,901	1,296,844	1,312,953	1,329,369	1,346,165	
14505071		COMPOST SITE						
14505071	51000	REGULAR WAGES	-	-	-	-	-	
14505071	52740	SECURITY SYSTEM	2,000	2,041	2,082	2,124	2,167	
14505071	52930	COMPOST SITE	12,000	12,245	12,493	12,746	13,005	
14505071	52940	HAZARDOUS WASTE PICKUP	22,000	22,450	22,905	23,368	23,842	
14505071		COMPOST SITE	36,000	36,736	37,480	38,238	39,014	
14509971		SOLID WASTE						
14509971	52900	CONDOS TRASH PICKUP	235,000	239,807	244,663	249,612	254,676	
14509971	52910	TRASH PICKUP	1,272,500	1,298,527	1,324,825	1,351,624	1,379,043	
14509971	52915	TRASH PICKUP - CITY BUILD.	92,000	93,882	95,783	97,721	99,703	
14509971	52920	TIPPING FEES DISPOSAL	1,024,000	1,044,944	1,066,107	1,087,673	1,109,737	
14509971	52941	HAZARDOUS WASTE - CITY	5,500	5,612	5,726	5,842	5,961	
14509971	52950	RECYCLING PICKUP	249,900	255,011	260,176	265,439	270,824	
14509971	52955	PORTABLE RESTROOMS	30,000	30,614	31,234	31,865	32,512	
14509971		SOLID WASTE	2,908,900	2,968,396	3,028,513	3,089,776	3,152,455	
14606074		GROUNDS MAINTENANCE						
14606074	52510	MAINT. SERV. AGREMT.	3,500	3,572	3,644	3,718	3,793	
14606074	52580	EQUIP. MAINTENANCE	1,050	1,071	1,093	1,115	1,138	
14606074	53265	STREET MARKING PAINT	7,500	7,653	7,808	7,966	8,128	
14606074	53490	OTHER OPER. SUPPLIES	6,055	6,179	6,304	6,432	6,562	
14606074	53555	LIGHT POLE	9,975	10,179	10,385	10,595	10,810	
14606074		GROUNDS MAINTENANCE	28,080	28,654	29,235	29,826	30,431	
14606075		BUILDING MAINTENANCE						
14606075	51000	REGULAR WAGES	440,606	440,606	440,606	440,606	440,606	
14606075	51500	OVERTIME	60,000	60,000	60,000	60,000	60,000	
14606075	52100	UTILITIES	520,000	530,636	541,382	552,334	563,538	
14606075	52500	HVAC MAINTENANCE	50,000	51,023	52,056	53,109	54,186	
14606075	52510	MAINT. SERVICE AGREMT.	56,800	57,962	59,136	60,332	61,556	
14606075	52530	BLDG. MAINTENANCE	40,850	41,686	42,530	43,390	44,270	
14606075	52740	SECURITY SYSTEM	9,000	9,184	9,370	9,560	9,754	
14606075	53430	JANITORIAL SUPPLIES	15,000	15,307	15,617	15,933	16,256	
14606075	53445	SAFETY SUPPLIES	895	913	932	951	970	
14606075	53490	OTHER OPER. SUPPLIES	450	459	469	478	488	
14606075		BUILDING MAINTENANCE	1,193,601	1,207,775	1,222,097	1,236,692	1,251,624	
14704010		HIGHWAYS & PARKS ADMIN						
14704010	51000	REGULAR WAGES	2,462,364	2,462,364	2,462,364	2,462,364	2,462,364	
14704010	51400	TEMPORARY PAYROLL	115,000	115,000	115,000	115,000	115,000	
14704010	51500	OVERTIME	200,000	200,000	200,000	200,000	200,000	
14704010	51550	STORM EXPENSE	115,000	115,000	115,000	115,000	115,000	
14704010	51600	SHIFT DIFFERENT'L CIVILIAN	2,000	2,000	2,000	2,000	2,000	
14704010	52160	STREET LIGHTING	600,000	612,272	624,672	637,308	650,237	
14704010	52550	GROUNDS MAINT.BIKE PATH	15,827	16,151	16,478	16,811	17,152	
14704010	52610	RENTAL OF LAND	600	612	625	637	650	
14704010	53380	MISC. CONSTR. SUPPL. HWY.& PRK.	55,000	56,125	57,262	58,420	59,605	
14704010		HIGHWAYS & PARKS ADMIN	3,565,791	3,579,524	3,593,400	3,607,540	3,622,008	
14706010		HIGHWAYS & PARKS ADMIN.						

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
14706010	52210	PRINTING	650	663	677	690	704	
14706010	53445	SAFETY SUPPLIES	3,730	3,806	3,883	3,962	4,042	
14706010		HIGHWAYS & PARKS ADMIN. - SAFETY	4,380	4,470	4,560	4,652	4,747	
14706076		PARKS MAINTENANCE						
14706076	52100	UTILITIES / WATER	105,000	107,148	109,318	111,529	113,791	
14706076	52130	WATER	10,000	10,205	10,411	10,622	10,837	
14706076	52530	BLDG MAINTENANCE	6,500	6,633	6,767	6,904	7,044	
14706076	52550	GROUNDS MAINT.PRKS.& FIELDS	65,000	66,329	67,673	69,042	70,442	
14706076	52740	SECURITY SYSTEM	4,410	4,500	4,591	4,684	4,779	
14706076		PARKS MAINTENANCE	190,910	194,815	198,760	202,781	206,894	
14706077		OUTSIDE CONTRACTORS						
14706077	52570	OTHER REPAIRS / MAINT.	55,000	56,125	57,262	58,420	59,605	
14706077	53380	MISC.CONSTR SUPPLIES	15,000	15,307	15,617	15,933	16,256	
14706077	54095	STORM/ EMER. LOSSES	15,000	15,307	15,617	15,933	16,256	
14706077		OUTSIDE CONTRACTORS	85,000	86,739	88,495	90,285	92,117	
14706078		TREE DEPT.						
14706078	52555	TREE MAINTENANCE	184,000	187,763	191,566	195,441	199,406	
14706078	53490	OPER.SUPPLIES	1,000	1,020	1,041	1,062	1,084	
14706078	53570	TREES & SHRUBS	2,500	2,551	2,603	2,655	2,709	
14706078		TREE DEPT.	187,500	191,335	195,210	199,159	203,199	
15000010		HUMAN RESOURCES						
15000010	51000	REGULAR WAGES	237,237	237,237	237,237	237,237	237,237	
15000010	51095	COMMUNITY CENTER ATTENDT.	-	-	-	-	-	
15000010	51400	SUMMER TEMPORARY PAYROLL	14,000	14,000	14,000	14,000	14,000	
15000010	51500	OVERTIME	6,000	6,000	6,000	6,000	6,000	
15000010	52220	OUTSIDE PRINTING	500	510	521	531	542	
15000010	52810	VETS MEM. DAY SERVS.	6,000	6,123	6,247	6,373	6,502	
15000010	52840	BAND CONCERTS	5,000	5,102	5,206	5,311	5,419	
15000010	52850	HOLIDAY FESTIVITES	4,000	4,082	4,164	4,249	4,335	
15000010	53490	OPER.SUPPLIES SUMMER TEMPS.	-	-	-	-	-	
15000010	53570	BEAUTIFCAT. PROG.	1,500	1,531	1,562	1,593	1,626	
15000010	54320	OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	-	-	
15000010	54350	N.H TRANSIT FEES & CHARGES	-	-	-	-	-	
15000010	54470	CLIENT ASSISTANCE	8,000	8,164	8,329	8,497	8,670	
15000010		HUMAN RESOURCES	282,237	282,748	283,265	283,792	284,330	
15100010		ELDERLY SERVICES						
15100010	51000	REGULAR WAGES	211,775	211,775	211,775	211,775	211,775	
15100010	51100	SR.CNT. P/T (1)	-	-	-	-	-	
15100010	51110	ALLINGTWN SR.CNT. P/T (2)	-	-	-	-	-	
15100010	52310	CONVENTIONS & DUES	490	500	510	520	531	
15100010	52410	INSTRUCTORS	5,480	5,592	5,705	5,821	5,939	
15100010	52540	MOTOR VEHICLE MAINT.	1,000	1,020	1,041	1,062	1,084	
15100010	52630	RENTAL OF VEHICLES	196	200	204	208	212	
15100010	52700	TRANSPORTATION CONTRACT	260,386	265,712	271,093	276,577	282,188	
15100010	52710	ELDERLY NUTRITION	4,655	4,750	4,846	4,944	5,045	
15100010	53490	OTHER OPER. SUPPLIES	3,763	3,840	3,918	3,997	4,078	
15100010		ELDERLY SERVICES	487,745	493,389	499,093	504,905	510,851	
15202050		RECREATIONAL SERVICES						
15202050	51000	REGULAR WAGES	317,319	317,319	317,319	317,319	317,319	
15202050	51080	RECREATION AIDES	39,808	39,808	39,808	39,808	39,808	
15202050	51130	BEACH CONSTABLES	35,000	35,000	35,000	35,000	35,000	
15202050	51160	SPEC ACTIVITY INSTRUCTORS	5,320	5,320	5,320	5,320	5,320	
15202050	51170	SUPERV. & INSTRUCTORS	64,000	64,000	64,000	64,000	64,000	
15202050	51180	LIFE GUARDS	65,000	65,000	65,000	65,000	65,000	
15202050	51500	OVERTIME	12,800	12,800	12,800	12,800	12,800	
15202050	52230	BEACH STICKERS	4,000	4,082	4,164	4,249	4,335	
15202050	52310	CONVENTIONS & DUES	750	765	781	797	813	
15202050	52530	BLDG MAINTENANCE	10,000	10,205	10,411	10,622	10,837	
15202050	52750	FEES & CHARGES	4,000	4,082	4,164	4,249	4,335	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
15202050	53250	TOOLS & MISC EQUIPMENT	2,500	2,551	2,603	2,655	2,709	
15202050	53440	MEDICAL SUPPL. FIRST AID KITS	2,000	2,041	2,082	2,124	2,167	
15202050	53540	RECREATION SUPPLIES	14,000	14,286	14,576	14,871	15,172	
15202050	54320	OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,200	16,531	16,866	17,207	17,556	
15202050	55520	RECREATION EQUIPMENT	4,800	4,898	4,997	5,098	5,202	
15202050		RECREATIONAL SERVICES	597,497	598,688	599,892	601,119	602,374	
15202051		DAY CAMP PROGRAM						
15202051	51400	TEMPORARY PAYROLL	119,879	119,879	119,879	119,879	119,879	
15202051	52700	TRANSPORTATION CONTRACT	14,660	14,960	15,263	15,572	15,887	
15202051	52750	FEES & CHARGES	6,000	6,123	6,247	6,373	6,502	
15202051		DAY CAMP PROGRAM	140,539	140,962	141,389	141,824	142,269	
15202552		BENNETT RINK PROGRAMS						
15202552	52620	RENTAL OF BLDGS.	30,000	30,614	31,234	31,865	32,512	
15202552		BENNETT RINK PROGRAMS	30,000	30,614	31,234	31,865	32,512	
15202553		AQUATIC PROGRAMS						
15202553	51040	AQUA INSTRUCTORS	17,856	17,856	17,856	17,856	17,856	
15202553	51070	SWIMMING POOL STAFF	60,000	60,000	60,000	60,000	60,000	
15202553	51140	SWIM TEAM COACH	22,000	22,000	22,000	22,000	22,000	
15202553	51300	P / T WAGES POOL CUSTODIANS	16,000	16,000	16,000	16,000	16,000	
15202553	52770	OTHER CONT. SERVICES	-	-	-	-	-	
15202553	53540	RECREATION SUPPLIES	1,860	1,898	1,936	1,976	2,016	
15202553	53545	SPECIAL ACTIVITY SUPPLIES	3,500	3,572	3,644	3,718	3,793	
15202553		AQUATIC PROGRAMS	121,216	121,326	121,436	121,549	121,665	
15300010		HEALTH DEPARTMENT						
15300010	51000	REGULAR WAGES	345,720	345,720	345,720	345,720	345,720	
15300010	51500	OVERTIME	2,000	2,000	2,000	2,000	2,000	
15300010	52310	CONVENTIONS & DUES	-	-	-	-	-	
15300010	52320	SUBSCRIPTIONS	-	-	-	-	-	
15300010	52450	MEDICAL SERVICES	3,000	3,061	3,123	3,187	3,251	
15300010	52535	PEST CONTROL	3,000	3,061	3,123	3,187	3,251	
15300010	52780	UNIFORMS-FULL TIME	250	255	260	266	271	
15300010	53440	MEDICAL SUPPLIES	1,000	1,020	1,041	1,062	1,084	
15300010	53490	OTHER SUPPLIES	-	-	-	-	-	
15300010		HEALTH DEPARTMENT	354,970	355,118	355,268	355,421	355,577	
16001060	LIBRARY							
16001060	51000	LIBRARY EXPENSES	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000	G
16001060		LIBRARY	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000	
18009980		CITY INSURANCE PREMIUMS						
18009980	54010	PROPERTY INSURANCE	-	-	-	-	-	
18009980	54020	AUTO INS.	-	-	-	-	-	
18009980	54030	GEN'L LIABILITY	485,977	495,917	505,960	516,195	526,667	
18009980	54040	UMBRELLA POLICY	-	-	-	-	-	
18009980	54050	LAW ENF. PRM.	-	-	-	-	-	
18009980	54055	PUBLIC OFFICIALS LIABILITY	-	-	-	-	-	
18009980	54060	OTHER PREMIUMS	-	-	-	-	-	
18009980		CITY INSURANCE PREMIUMS	485,977	495,917	505,960	516,195	526,667	
18009981		CITY INSURANCE - RETENTION						
18009981	54210	AUTO DAMAGES	50,000	51,023	52,056	53,109	54,186	
18009981	54230	GENERAL LIABILITY LOSSES	250,000	255,113	260,280	265,545	270,932	
18009981	54250	OTHER LOSSES	40,000	40,818	41,645	42,487	43,349	
18009981		CITY INSURANCE - RETENTION	340,000	346,954	353,981	361,141	368,467	
18109982		EMPLOYEE BENEFITS						
18109982	51530	VACATION BUY BACK	100,000	100,000	100,000	100,000	100,000	
18109982	51700	LONGEVITY	90,000	90,000	90,000	90,000	90,000	
18109982	54110	HEALTH INSURANCE PREM.	9,901,082	10,653,564	11,463,235	12,334,441	13,271,858	E
18109982	54120	LIFE INSURANCE PREM.	130,000	132,659	135,346	138,083	140,885	
18109982	54130	FICA-CITY	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
18109982	54140	401-K - CITY	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	
18109982	54141	PENSION - POLICE	1,994,500	2,936,000	3,334,000	3,432,000	3,467,000	I
18109982	54170	LONG TERM DISABIL. PREM.	96,000	97,964	99,947	101,969	104,038	
18109982	56180	EDUCATION REIMBURSEMENT	15,000	15,307	15,617	15,933	16,256	
18109982		EMPLOYEE BENEFITS	14,762,582	16,461,493	17,674,145	18,648,426	19,626,037	
18109983		STATE MANDATED BENEFITS						
18109983	54160	CT. UNEMPLOYMENT COMP.	100,000	102,045	104,112	106,218	108,373	
18109983	54180	HEART & HYPER COMP.	400,000	408,181	416,448	424,872	433,491	
18109983	54190	WORKER'S COMP PREM.	1,500,000	1,530,680	1,561,680	1,593,270	1,625,591	
18109983		STATE MANDATED BENEFITS	2,000,000	2,040,906	2,082,239	2,124,360	2,167,455	
18209984		DEBT SERVICE PAYMENTS						
18209984	54510	GEN'L PURPOSE-PRINCIPAL	14,325,000	14,470,000	14,664,000	15,610,000	9,640,000	
18209984	54520	GEN'L PURPOSE-INTEREST	4,062,724	4,541,212	4,754,603	4,875,285	4,632,041	
18209984	54530	GEN'L PURPOSE BANS -INTEREST	109,425	111,663	113,925	116,229	118,587	
18209984	54640	CLEAN WATERFUND PMTS.	716,700	658,875	361,128	204,680	101,954	
18209910	56190	BOND EXPENSE	-	-	-	-	-	
18209984	54520	GEN'L PURPOSE-INTEREST-UNDERFUNDE	189,640					
18209984		DEBT SERVICE PAYMENTS	19,403,489	19,781,751	19,893,655	20,806,194	14,492,582	H
18309910		MED COM						
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	44,844	45,761	46,688	47,632	48,599	
18309910		MED COM	44,844	45,761	46,688	47,632	48,599	
19009990		CONTINGENCY EXPENSES						
19009990	56010	UNALLOCATED CONTINGENCY	350,000	357,159	364,392	371,763	379,305	
19009990	new	(FURLOUGH)/COMPENSATION INCR.	(73,000)	-	-	263,824	796,748	
19009990	52340	MILEAGE ALLOWANCE (city wide)	7,000	7,143	7,288	7,435	7,586	
19009990	56140	PRIMARY EXPENSE	35,000	35,716	36,439	37,176	37,930	
19009990	56220	ACTUARIAL STUDY	7,500	7,653	7,808	7,966	8,128	
19009990	56305	ELECTION EXPENSE	35,000	35,716	36,439	37,176	37,930	
19009990	56360	BANK FEES	50,000	51,023	52,056	53,109	54,186	
19009990	56370	DOG REPORT	8,541	8,716	8,892	9,072	9,256	
19009990	new	SELF-FUNDED CLAIM MARGIN (3%)	297,032	319,607	343,897	370,033	398,156	E
19009990	56990	MISCELLANEOUS	2,000	2,041	2,082	2,124	2,167	
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	22,000	-	
19009990	new	LIBRARY CONTINGENCY	25,000	-	-	-	-	
19009990	new	MARB EXP.	250,000	-	-	-	-	
19009990	56999	RESERVE FOR DEFICIT REDUCTION	1,750,000	-	-	-	-	
19009990	56999	REVERSE-RESERVE FOR DEFICIT REDUCTIO	(1,750,000)					
	51new	FINANCIAL POSITIONS	-	125,000	125,000	125,000	125,000	
		CAPITAL NONRECURRING	-	404,500	404,500	404,500	404,500	
		ADVANCE FUNDING OPEB TRUST	-	50,000	75,000	100,000	125,000	
19009990		CONTINGENCY EXPENSES	1,034,073	1,444,273	1,503,794	1,811,180	2,385,893	
		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	
		City	72,980,534	74,470,054	76,060,017	78,474,276	73,991,696	
		Education	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447	F
		Total Expenditures	162,940,955	164,790,317	166,741,561	169,518,546	165,400,143	

Assumptions and Commentary for the Allingtown Fire Department Revenue Forecast:

Current Tax revenue projection for the fiscal year 2019-2023 budget contains the following assumptions:

- Mill rate on real estate and personal property increases from \$14.0 in fiscal year 2019 to \$15.5 in fiscal 2023.^J
- Mill rate on motor vehicles stays flat at \$8.00.^K
- Grand List growth for real estate and personal property of 0.31% from 2019 to 2020, 0.06% from 2020 to 2021, 4.06% from 2021 to 2022, and 0.06% from 2022 to 2023. This is based on estimates made by the City Assessor and includes commercial projects that are completed and those that will be started in 2019 and completed during the next five fiscal years. It also includes the decennial revaluation, which is estimated at 4% based upon results of prior revaluations as well as recent experienced economic activity in the City.^L
- Tax collection rate of 98.40% of the tax levy is based on historical tax collection rate.^M

Non-Current Tax revenues are based on prior years' experience and adjusted based on future expected fluctuations.

Assumptions and Commentary for the Allingtown Fire Department Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to remain flat from fiscal year 2019 to fiscal year 2023, consistent with the contract that has been collectively bargained with Allingtown Fire Department employees. Overtime is expected to remain flat over the next 5 fiscal years. We have included a contingency for a 1% payroll increase in fiscal years 2022 and 2023.

Non-Payroll Expenses

The plan utilizes the Federal Reserve Bank's inflation expectations model in allowing for expected increases in general non-payroll related expenses. This rate approximates 2% each year during the five year plan. There are no projected savings from efficiencies or other cost savings measures in the plan.

Defined Benefit Pension

The Allingtown Fire Department Pension is a closed plan that is funded by the City of West Haven Allingtown Fire Department and its employees. Contributions to the Fire Plan represent 100% of the contributions recommended by the actuary for a fully funded pension plan.

Health and Other Post-Employment Benefits (OPEB)

For fiscal year 2019, the plan's budgeted health insurance costs are based on Segal Consulting's analysis of budget projections including a 3% self-fund claims margin. These costs are projected to increase by 7.6% annually from fiscal year 2019 to 2023.^N

Conclusion

As required, the City's plan projects a surplus in each of the five years as indicated in the table on the following page.

Through this plan, the City is building a fund balance of slightly under 5% of total expenditures by FY2023. The City feels that they will have made reasonable progress through this plan and will be in a strong position to continue building the appropriate fund balances far into the future.

Actual results may differ from the estimates made in this plan. However we believe that the underlying estimates are reasonable based upon our prior experience and current economic conditions.

CITY OF WEST HAVEN ALLINGTOWN FIRE FINAL ANALYSIS OF SURPLUS/ DEFICIT					
	FY19	FY20	FY21	FY22	FY23
	Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
TOTAL INCOME	7,390,366	7,724,824	7,854,119	8,223,195	8,285,478
TOTAL EXPENSES	7,348,755	7,521,220	7,721,696	7,925,897	8,133,594
SURPLUS/ DEFICIT	41,611	203,604	132,423	297,298	151,884

BEGINNING ACCUMULATED SURPLUS/(DEFICIT)*	(425,845)	(384,234)	(180,630)	(48,207)	249,091
ENDING ACCUMULATED SURPLUS/(DEFICIT)	(384,234)	(180,630)	(48,207)	249,091	400,975

*Please see the following page for the calculation of the beginning fund balance for FY2019.

2019 BEGINNING SURPLUS/ (DEFICIT) CALCULATION
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{a} 2017 Audited Deficit	(658,268)
{b} FY2018 Projection	232,423
{a}+{b}={c} Beginning Deficit	(425,845)

CITY OF WEST HAVEN ALLINTOWN FIRE REVENUE						
		FY19	FY20	FY21	FY22	FY23
		Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
47600	DONATIONS (UNH)	100,000	103,000	106,090	109,273	112,551
45231	STATE OF CT - PILOT PAYMENT-MUNI TRANSITIONAL GRANT	120,170	-	-	-	-
45340	RWA PILOT DIRECT PAYMENT	54,234	54,234	54,234	54,234	54,234
	FEMA GRANT	-	-	-	-	-
	CDA GRANT	-	-	-	-	-
47050	BUNDLE BILLING	10,000	12,000	12,360	12,731	13,113
44220	INSURANCE RECOVERY	7,000	7,210	7,426	7,649	7,879
47060	TRANSPORT FEES	14,000	14,420	14,853	15,298	15,757
44220	INSURANCE REIMBURSEMENT	-	-	-	-	-
	WORKMEN'S COMPENSATION REIMBURSEMENT	-	-	-	-	-
42900	PERMITS, PLAN REVIEWS & INSPECTION FEES	65,000	30,000	30,900	31,827	32,782
47900	EQUIPMENT SALE	-	-	-	-	-
46720	SPS REIMBURSEMENTS	15,000	15,450	15,914	16,391	16,883
	PENSION DISBURSEMENT	-	-	-	-	-
47900	VOLUNTEER HOUSING	1,600	1,000	1,030	1,061	1,093
	NON TAX INCOME	387,004	237,314	242,806	248,464	254,290
41100	TAX COLLECTIONS	6,883,362	7,363,910	7,484,004	7,843,604	7,896,126
41200	BACK TAXES	120,000	123,600	127,308	131,127	135,061
	TAX INCOME	7,003,362	7,487,510	7,611,312	7,974,731	8,031,187
	NON-TAX INCOME	387,004	237,314	242,806	248,464	254,290
	TAX INCOME	7,003,362	7,487,510	7,611,312	7,974,731	8,031,187
	TOTAL INCOME	7,390,366	7,724,824	7,854,119	8,223,195	8,285,478

CITY OF WEST HAVEN ALLINGTOWN FIRE TAX LEVY CALCULATION

Assessment	FY19 Council Approved	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST	TM
{a} GRAND LIST RE, PP	469,767,658	471,211,353	471,489,643	490,627,518	490,905,808	L
{b} GRAND LIST MV	51,934,800	51,934,800	51,934,800	51,934,800	51,934,800	
NET GRAND LIST	521,702,458	523,146,153	523,424,443	542,562,318	542,840,608	
{c} MILL MV	8.0	8.0	8.0	8.0	8.0	K
{d} MILL RATE RE, PP	13.06	15.00	15.25	15.40	15.50	J
{d-1} SUPPLEMENTAL MILL RATE RE, PP	0.94					
{{b}*{c}}/1000={e} MV	415,478	415,478	415,478	415,478	415,478	
{{a}*{d}}/1000={f} PP, R/E	6,135,166	7,068,170	7,190,217	7,555,664	7,609,040	
{{a}*{d-1}}/1000={f-1} SUPPLEMENTAL RE, PP	441,582					
CURRENT PROPERTY TAX LEVY						
{e} CURRENT PROPERTY TAX LEVY - MV	415,478	415,478	415,478	415,478	415,478	
{f} CURRENT PROPERTY TAX LEVY - R/E, PP	6,135,166	7,068,170	7,190,217	7,555,664	7,609,040	
{f-1} SUPPLEMENTAL PROPERTY TAX LEVY R/E, PP	441,582					
{e}+{f}+{f-1}={g} GROSS TAX LEVY	6,992,226	7,483,649	7,605,695	7,971,142	8,024,518	
{h} COLLECTION RATE	98.4%	98.4%	98.4%	98.4%	98.4%	M
{e}*{h}={i} COLLECTED TAX-MV	408,831	408,831	408,831	408,831	408,831	
{f}*{h}={j} COLLECTED TAX-R/E, PP	6,040,015	6,955,080	7,075,174	7,434,773	7,487,295	
{f-1}*{h}={j-1} SUPPLEMENTAL PROPERTY TAX LEVY R/E, PP	434,516					
{i}+{j}+{j-1}={k} TOTAL COLLECTED	6,883,362	7,363,910	7,484,004	7,843,604	7,896,126	

CITY OF WEST HAVEN ALLINGTOWN FIRE EXPENSE SUMMARY						
	FY19	FY20	FY21	FY22	FY23	
	Council Approved	FORECAST	FORECAST	FORECAST	FORECAST	TM
PERSONNEL EXPENSES	6,438,291	6,593,791	6,777,125	6,944,874	7,113,463	N
MAINTENANCE & EQUIPMENT	156,000	157,534	159,084	160,664	162,280	
ADMINISTRATION	106,500	108,678	110,879	113,122	115,417	
FIXED EXPENSES	647,964	661,217	674,608	707,237	742,434	
Grand Total Expenses	7,348,755	7,521,220	7,721,696	7,925,897	8,133,594	

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT							
		FY19	FY20	FY21	FY22	FY23	
		Council Approved	FORECAST	FORECAST	FORECAST	FORECAST	TM
	PERSONNEL EXPENSES						
51000	MANAGEMENT SALARIES	259,538	259,538	259,538	259,538	259,538	
51000	FIREFIGHTERS SALARIES	1,344,973	1,344,973	1,344,973	1,344,973	1,344,973	
51000	HOLIDAY PAY	122,659	122,659	122,659	122,659	122,659	
51000	SHIFT COVERAGE (VAC/SICK/INJURY)	450,000	450,000	450,000	450,000	450,000	
51000	SPS JOBS	15,000	15,000	15,000	15,000	15,000	
51000	EMPLOYEE TERMINATION PAY (SICK DAY PAY)	160,000	120,000	100,000	54,000	40,000	
52780	UNIFORMS	16,000	16,327	16,658	16,995	17,340	
54120	LIFE INSURANCE	14,000	14,420	14,420	14,852	14,852	
54140	PENSION PLAN (DISTRICT'S SHARE)	150,773	169,331	176,217	182,507	186,371	
54140	PENSION PLAN (RETIREES BENEFIT)	1,871,443	2,081,669	2,145,783	2,212,493	2,248,629	
54180	HEART & HYPERTENSION	70,000	66,161	67,000	66,148	57,141	
54190	WORKMAN'S COMP. INSURANCE	150,000	153,068	156,168	159,327	162,559	
54770	MEDICAL PLAN (BC/BS, DENTAL)	1,494,656	1,608,250	1,730,477	1,861,993	2,003,505	N
54770	SUPPLEMENTAL INSURANCE (CARVE OUT PLAN)	0	0	0	0	0	
56180	PARAMEDIC - EMT CERTIFICATION	105,000	107,148	109,318	111,529	113,791	
	ADDITIONAL PENSION FUNDING	152,409					
	SELF-FUNDED CLAIM MARGIN (3%)	44,840	48,247	51,914	55,860	60,105	N
51 "new"	401(k) CONTRIBUTIONS	17,000	17,000	17,000	17,000	17,000	
	SUBTOTAL	6,438,291	6,593,791	6,777,125	6,944,874	7,113,463	
	MAINTENANCE & EQUIPMENT						
52150	CAPITAL IMPROVEMENT FUND	10,000	10,205	10,411	10,622	10,837	
52530	BUILDING MAINTENANCE	10,000	10,205	10,411	10,622	10,837	
52580	EQUIPMENT PURCHASE/MAINTENANCE	27,000	27,552	28,110	28,679	29,261	
53250	GEAR AND BATTERY REPLACEMENT	7,000	7,143	7,288	7,435	7,586	
53250	LIFE PAK 15/LUCAS TOOL	5,000	5,102	5,206	5,311	5,419	
55630	RADIO	4,000	4,082	4,164	4,249	4,335	
56990	HYDRANTS	12,000	12,245	12,493	12,746	13,005	
55220	CAPITAL IMPROVEMENTS	81,000	81,000	81,000	81,000	81,000	
	SUBTOTAL	156,000	157,534	159,084	160,664	162,280	
	ADMINISTRATION						
52330	TRAINING EXPENSES	25,000	25,511	26,028	26,555	27,093	
52360	CHIEF OFFICERS EXPENSE	1,000	1,020	1,041	1,062	1,084	
52360	FIRE MARSHAL OFFICE	8,000	8,164	8,329	8,497	8,670	
52420	AUDITOR	7,500	7,653	7,808	7,966	8,128	
52420	ACTUARIAL	3,000	3,061	3,123	3,187	3,251	
52420	OPM MEDICAL AUDIT	1,000	1,020	1,041	1,062	1,084	
52420	ATTORNEY LITIGATION	1,000	1,020	1,041	1,062	1,084	
54130	SOCIAL SECURITY & MEDICARE	60,000	61,227	62,467	63,731	65,024	
	SUB TOTAL	106,500	108,678	110,879	113,122	115,417	
	FIXED EXPENSES						
52100	HEATING (S.C.G.C.)	11,000	11,225	11,452	11,684	11,921	
52110	U.I.	19,000	19,389	19,781	20,181	20,591	
52130	RWA (FIRE FLOWS)	171,000	174,498	178,031	181,633	185,317	
52130	RWA (DOMESTIC)	1,400	1,429	1,458	1,487	1,517	
52150	TELEPHONE	13,000	13,266	13,535	13,808	14,088	
52150	EMER. REPORTING SYSTEM	268,742	274,239	279,793	285,452	291,243	
52820	MEDICAL TESTING	12,000	12,245	12,493	12,746	13,005	
53110	OFFICE SUPPLIES	6,000	6,123	6,247	6,373	6,502	
53210	GASOLINE & DIESEL	18,000	18,368	18,740	19,119	19,507	
53440	MEDICAL EQUIPMENT	18,000	18,368	18,740	19,119	19,507	
54032	LIABILITY INSURANCE	41,522	42,371	43,229	44,104	44,999	
55160	COMPUTERS	10,300	10,511	10,724	10,940	11,162	
56010	CONTINGENCY	50,000	51,023	52,056	53,092	54,130	
56999	DEFICIT REDUCTION	150,000	153,068	156,168	159,327	162,559	
55160	FIREHOUSE SOFTWARE	8,000	8,164	8,329	8,497	8,670	
56999	DEFICIT REDUCTION	(150,000)	(153,068)	(156,168)	(159,327)	(162,559)	
	SUB TOTAL	647,964	661,217	674,608	707,237	742,434	
	Grand Total Expenses	7,348,755	7,521,220	7,721,696	7,925,897	8,133,594	

Assumptions and Commentary for the Water Pollution Control Revenue Forecast:

Revenue projections for the fiscal year 2019-2023 budget contains the following assumptions:

- Sewer use rate is \$426 for FY 2019. This rate is expected to decrease to \$422 in FY 2020 and then grow to \$430 in FY 2023.^o
- Charges to the Town of Orange for joint services rendered are expected to increase 3% annually over the next five fiscal years. West Haven is engaging a consultant to review certain aspects of the contract between West Haven and Orange to determine that the amounts billed to Orange are proper.^p

Assumptions and Commentary for the Water Pollution Control Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to increase by 2% in fiscal year 2019 and fiscal year 2020, consistent with the contract that has been collectively bargained with Water Pollution Control employees. There is no projected increase in fiscal years 2021, 2022 and 2023. Overtime is expected to decline in fiscal year 2020 and remain flat over the next 3 fiscal years as two employees will be returning from long term leave, which will lead to a decline in overtime. We have included a contingency for a 1% payroll increase in fiscal years 2022 and 2023.

Non-Payroll Expenses

The plan utilizes the Federal Reserve Bank's inflation expectations model in allowing for expected increases in general non-payroll related expenses. This rate approximates 2% each year during the five year plan. Because the U.S. Environmental Protection Agency and the Connecticut Department of Environmental Protection exercise significant jurisdiction over the Water Pollution Control operations (including operating under a Consent Decree), the plan does not anticipate any reduction in non-payroll expenses.

In order to build up the fund balance reserve to approximately \$2.5M, which represents approximately 20% of budgeted expenditures, the City has included a contingency reserve each year to build that fund balance.^q

Debt Service

Debt Service principal and interest payments for FY2019 through FY2023 includes amounts outstanding as of the beginning of FY 2019 as well as debt service associated with capital debt offerings for fiscal years 2019 through 2023. The Water Pollution Control fund expects to issue new debt each year to fund capital projects associated with the EPA Consent Decree Order as well as other sewer system upgrades. A transfer from Water Pollution Control to the City for its share of the debt service is included in City revenues for each of the five years.^r

Health and Other Post-Employment Benefits (OPEB)

Health and Other Post-Employment Benefits costs are included in the budget expenditure line for fringe benefits. For fiscal year 2019, the plan's budgeted health insurance costs are based on Segal Consulting's analysis of budget projections including a 3% self-fund claims margin. These costs are projected to increase by 7.6% annually from fiscal year 2019 to 2023.ⁿ

Conclusion

As required, the City's plan projects that the Water Pollution Control fund will break even in each of the five years as indicated in the table on the following page. Amounts include a contingency reserve to begin to reestablish a fund balance reserve for the fund.

Actual results may differ from the estimates made in this plan. However we believe that the underlying estimates are reasonable based upon our prior experience and current economic conditions.

CITY OF WEST HAVEN- WPCA REVENUE DETAIL						
		FY19	FY20	FY21	FY22	FY23
ACCOUNT#	DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
46610	SEWER USE FEE REVENUE	11,097,768	11,001,926	11,094,428	11,103,218	11,196,871
46620	PRIOR YEAR LEVY	50,000	51,500	53,045	54,636	56,275
46630	INTEREST, LIENS-CURRENT	30,000	30,900	31,827	32,782	33,765
46640	INTEREST, LIENS, DELINQUENT	18,000	16,000	16,480	16,974	17,484
46670	ORANGE SHARE SERV CHG.	375,000	386,250	397,838	409,773	422,066
47675	ORANGE CWF	156,425	156,000	160,680	165,500	170,465
47680	NITRO	70,000	72,100	74,263	76,491	78,786
47900	MISCELLANEOUS	-	-	-	-	-
	TOTAL REVENUE	11,797,193	11,714,676	11,828,560	11,859,374	11,975,712

CITY OF WEST HAVEN- WPCA FUND ASSESSMENT CALCULATION

	FY19 BUDGET	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST	TM
{a} TOTAL EXPENDITURES	11,797,193	11,714,676	11,828,560	11,859,374	11,975,712	O
PRIOR YEAR SEWER LEVY	50,000	51,500	53,045	54,636	56,275	
INTEREST - CURRENT LEVY	30,000	30,900	31,827	32,782	33,765	
INTEREST - DELINQUENT LEVY	18,000	16,000	16,480	16,974	17,484	
SEPTAGE DISPOSAL	-	-	-	-		
NITROGEN CREDITS	70,000	72,100	74,263	76,491	78,786	
ORANGE SHARE	531,425	542,250	558,518	575,273	592,531	P
SEWER FUND BALANCE	-					
{b} TOTAL NON-TAX REVENUES	699,425	712,750	734,133	756,156	778,841	
AMOUNT TO BE RAISED						
{a}-{b}={c} BY SEWER USE FEE	11,097,768	11,001,926	11,094,428	11,103,218	11,196,871	
{d} RESERVE FOR UNCOLLECTED	186,989	165,029	166,416	166,548	167,953	
{c}+{d}={e} GROSS SEWER USE LEVY	11,284,757	11,166,955	11,260,844	11,269,766	11,364,824	
{f} ESTIMATED # OF UNITS	26,500	26,500	26,500	26,500	26,500	
{e}/{f}={g} SEWER USE RATE	426	421	425	425	429	

CITY OF WEST HAVEN- WPCA EXPENDITURE DETAIL							
		FY19	FY20	FY21	FY22	FY23	
EXPENSES		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
51000	REGULAR WAGES	116,233	118,558	118,558	118,558	118,558	
51050	SEWER BOARD CLERK	1,500	1,530	1,530	1,530	1,530	
52360	BUSINESS EXPENSE	12,000	12,245	12,493	12,746	13,005	
52420	FINANCIAL SERVICES	55,166	56,294	57,434	58,596	59,785	
52440	ENGINEERING SERVICES	400,000	408,181	416,448	424,872	433,491	
52580	EQUIPMENT MAINT.	220,000	224,500	229,046	233,680	238,420	
52750	STATE PERMIT	7,000	7,143	7,288	7,435	7,586	
54100	FRINGE BENEFITS	15,318	15,631	15,948	16,270	16,601	
54640	CWF - DEBT SERV. - GF	716,701	658,875	361,128	204,680	101,954	R
55710	CAPITAL IMPROV.-PLANT	400,000	408,181	416,448	424,872	433,491	
55720	CAP. IMPROV-COLLECTION	500,000	510,227	520,560	531,090	541,864	
55740	CHEMICAL FEED (ORPS)	40,000	40,818	41,645	42,487	43,349	
55745	NITROGEN CREDITS	-	-	-	-	-	
55747	NITROGEN CHEMICAL	120,000	122,454	124,934	127,462	130,047	
55749	CLEAN WATER FUND (DEBT SERVICE)	1,797,987	1,952,987	1,952,987	1,952,987	1,952,987	R
	CLEAN WATER FUND NEW DEBT ISSUE	-	373,864	645,040	651,534	683,818	R
56010	CONTINGENCY (BUDGET RESERVE)	450,000	459,204	468,504	477,981	487,677	Q
56990	ODER CONTROL DEBT SERV.	525,000	-	-	-	-	R
	SUBTOTAL	5,376,905	5,370,693	5,389,991	5,286,781	5,264,162	
51000	REG. WAGES	1,767,135	1,802,478	1,802,478	1,802,478	1,802,478	
51500	OVERTIME	486,153	365,000	350,000	350,000	350,000	
52100	GAS HEAT	65,000	66,329	67,673	69,042	70,442	
52105	GASES	10,000	10,205	10,411	10,622	10,837	
52110	ELECTRICITY	1,200,000	1,224,544	1,249,344	1,274,616	1,300,473	
52130	WATER	180,000	183,682	187,402	191,192	195,071	
52150	TELEPHONE	12,000	12,245	12,493	12,746	13,005	
52510	MAINT. SERV.	80,000	81,636	83,290	84,974	86,698	
52540	M.V. MAINT.	35,000	35,716	36,439	37,176	37,930	
52650	OTHER RENT	5,000	5,102	5,206	5,311	5,419	
52770	OTHER SERV.	200,000	204,091	208,224	212,436	216,746	
52910	TRSH. PICKUP	15,000	15,307	15,617	15,933	16,256	
53000	SUPP & MAT.	200,000	204,091	208,224	212,436	216,746	
NEW	RESIDUAL-SLUDGE DISPOSAL	-	-	-	-	-	
53200	HEAT OIL	600,000	612,272	624,672	637,308	650,237	
53210	AUTO FUEL	25,000	25,511	26,028	26,555	27,093	
53250	MISC EQUIP	50,000	51,023	52,056	53,109	54,186	
53430	JANTRL SUPPL	15,000	15,307	15,617	15,933	16,256	

CITY OF WEST HAVEN- WPCA EXPENDITURE DETAIL							
		FY19	FY20	FY21	FY22	FY23	
EXPENSES		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
53435	CHEMICALS	135,000	137,761	140,551	143,394	146,303	
53445	SAFTY SUPPL	10,000	10,205	10,411	10,622	10,837	
53450	LAB SUPPL	60,000	61,227	62,467	63,731	65,024	
53460	CLOTH & UNIF	35,000	35,716	36,439	37,176	37,930	
54100	FRINGE BEN	438,130	471,428	507,256	545,808	587,289	N
54130	FICA	160,000	163,273	166,579	169,949	173,396	
54232	GEN. LIABIL.	200,000	204,091	208,224	212,436	216,746	
54735	WORKER'S COMPENSATION	50,000	51,023	52,056	53,109	54,186	
55747	NITROGEN CHEM.	-	-	-	-	-	
56215	OUTSIDE SVCS	175,000	178,579	182,196	185,882	189,652	
	SELF-FUNDED CLAIM MARGIN (3%)	13,144	14,143	15,218	16,374	17,619	N
	CONTINGENCY	98,726	-	-	20,246	40,694	
51 "new"	401(K) CONTRIBUTIONS	100,000	102,000	102,000	102,000	102,000	
	SUBTOTAL	6,420,288	6,343,982	6,438,570	6,572,593	6,711,550	
	TOTAL EXPENSE	11,797,193	11,714,676	11,828,560	11,859,374	11,975,712	

Debt Reconciliation

General Fund

Total Debt						
Total Existing and Proposed						
	Principal	Interest	P&I		Reconciling Items	Current Model Total Debt Service
2018-19	15,008,415	4,096,009	19,104,424	add	189,640	19,294,064
2019-20	15,390,849	4,653,102	20,043,951	less	373,864	19,670,087
2020-21	15,708,547	5,361,263	21,069,810	less	1,290,079	19,779,731
2021-22	16,783,949	5,767,541	22,551,490	less	1,861,525	20,689,965
2022-23	11,011,017	5,642,373	16,653,390	less	2,279,395	14,373,995
	73,902,777	25,520,288	99,423,065			

GF NOTE: The schedule of total debt above represents the amounts originally included for each year of debt service on the general fund. The "Current Model" column represents the final debt service amounts excluding BANs. In FY2019, the City's original plan excluded approximately \$189 thousand in interest related to a proposed City G.O. bond debt issuance which was accounted for in every remaining plan year after 2019. In FY2020-2023, the client included proposed Clean Water Fund debt issuances in the general fund schedule which should have been accounted for on the WPCA fund. Therefore, those amounts were removed from the general fund and added to the WPCA fund.

General Fund - Bonded Debt, G.O. Bonds & WPCA Loans

FY	Existing GF Debt Service			Proposed New Debt Service FY 18-17 CIP			Total Existing and Proposed		
	(Bonded Debt & CWF)			G.O. Bonds & WPCA					
	Principal	Interest	P&I	Principal	Interest	P&I	Principal	Interest	P&I
2018-19	15,008,415	4,096,009	19,104,424	-	189,640	189,640	15,008,415	4,285,649	19,294,064
2019-20	15,109,088	4,082,919	19,192,007	-	478,080	478,080	15,109,088	4,560,999	19,670,087
2020-21	15,016,211	4,106,890	19,123,101	-	656,630	656,630	15,016,211	4,763,520	19,779,731
2021-22	15,060,476	4,089,128	19,149,604	750,000	790,361	1,540,361	15,810,476	4,879,489	20,689,965
2022-23	8,341,362	3,746,731	12,088,093	1,400,000	885,902	2,285,902	9,741,362	4,632,633	14,373,995
2023-24	9,195,000	3,312,545	12,507,545	1,625,000	889,216	2,514,216	10,820,000	4,201,761	15,021,761
2024-25	9,235,000	2,854,305	12,089,305	1,840,000	806,731	2,646,731	11,075,000	3,661,036	14,736,036
2025-26	7,125,000	2,438,056	9,563,056	1,800,000	719,269	2,519,269	8,925,000	3,157,325	12,082,325
2026-27	5,405,000	2,133,013	7,538,013	1,775,000	633,465	2,408,465	7,180,000	2,766,478	9,946,478
2027-28	5,070,000	1,882,775	6,952,775	1,755,000	548,803	2,303,803	6,825,000	2,431,578	9,256,578
2028-29	3,145,000	1,687,141	4,832,141	1,742,000	464,955	2,206,955	4,887,000	2,152,096	7,039,096
2029-30	3,145,000	1,539,138	4,684,138	1,317,000	390,781	1,707,781	4,462,000	1,929,919	6,391,919
2030-31	3,130,000	1,390,200	4,520,200	1,076,000	331,692	1,407,692	4,206,000	1,721,892	5,927,892
2031-32	3,125,000	1,240,694	4,365,694	930,000	281,981	1,211,981	4,055,000	1,522,675	5,577,675
2032-33	3,125,000	1,091,306	4,216,306	787,000	239,662	1,026,662	3,912,000	1,330,968	5,242,968
2033-34	3,125,000	941,919	4,066,919	632,000	205,291	837,291	3,757,000	1,147,210	4,904,210
2034-35	3,100,000	793,031	3,893,031	627,000	175,248	802,248	3,727,000	968,279	4,695,279
2035-36	2,745,000	651,744	3,396,744	622,000	145,433	767,433	3,367,000	797,177	4,164,177
2036-37	2,745,000	517,556	3,262,556	622,000	115,728	737,728	3,367,000	633,284	4,000,284
2037-38	2,745,000	383,369	3,128,369	622,000	86,023	708,023	3,367,000	469,392	3,836,392
2038-39	2,425,000	257,181	2,682,181	622,000	56,318	678,318	3,047,000	313,499	3,360,499
2039-40	1,965,000	149,344	2,114,344	347,000	32,663	379,663	2,312,000	182,007	2,494,007
2040-41	1,340,000	66,700	1,406,700	237,000	17,670	254,670	1,577,000	84,370	1,661,370
2041-42	640,000	16,400	656,400	142,000	7,665	149,665	782,000	24,065	806,065
2042-43				70,000	1,925	71,925	70,000	1,925	71,925
	141,065,552	43,468,094	184,533,646	21,340,000	9,151,132	30,491,132	162,405,552	52,619,226	215,024,778

WPCA						
WPCA Total Debt						
Total Existing and Proposed			Current Model			
Principal	Interest	P&I	Total Debt Service			
2018-19	1,415,546	441,726	1,857,272			1,857,272
2019-20	1,833,983	492,868	2,326,851			2,326,851
2020-21	2,272,760	970,306	3,243,066	less	645,040	2,598,027
2021-22	2,582,668	1,231,843	3,814,511	less	1,209,990	2,604,521
2022-23	2,908,202	1,324,177	4,232,379	less	1,595,574	2,636,805
	11,013,159	4,460,920	15,474,079			

WPCA NOTE: For FY19-23, WPCA intends to issue capital improvement bonds to fund capital projects related to the EPA consent decree and sewer pump station upgrades. The debt payout schedule prepared by the city's financial advisor (as seen above in 'WPCA Total Debt") incorporates debt issuances to fund 100% of the EPA consent decree additions and 100% of the identified proposed sewer pump upgrades. The City's 5 year plan includes debt service for 100% of the EPA consent decree projects and approximately 100% of \$374k of the proposed sewer pump upgrades in FY 2020 , 50% of \$1.29M in FY 2021, 35% of \$1.86M in FY 2022, and 30% of \$2.28M in FY 2023. We do not believe that delaying these projects will significantly impact the effectiveness and efficiency of the WPCA operations. The additional debt shown in the model (\$155 thousand a year, refer to following page) is for additional projects that were not included in the consultant's debt schedules.

FY	WPCA Debt Service Schedule									Other Projects	
	Existing Debt Service WCPA			Proposed CWF Debt			Total Existing & Proposed Debt			Additional Debt Included in Model	Total Debt Service Payments
	Principal	Interest	P&I	Principal	Interest	P&I	Principal	Interest	P&I		
2018-19	1,369,578	428,409	1,797,987	45,968	13,317	59,285	1,415,546	441,726	1,857,272	-	1,857,272
2019-20	1,397,222	400,765	1,797,987	281,761	92,103	373,864	1,678,983	492,868	2,171,851	155,000	2,326,851
2020-21	1,425,424	372,563	1,797,987	346,168	298,872	645,040	1,771,592	671,435	2,443,027	155,000	2,598,027
2021-22	1,454,195	343,791	1,797,986	340,717	310,818	651,535	1,794,912	654,609	2,449,521	155,000	2,604,521
2022-23	1,483,547	314,439	1,797,986	380,898	302,921	683,819	1,864,445	617,360	2,481,805	155,000	2,636,805
2023-24	1,513,492	284,495	1,797,987	1,392,880	1,039,046	2,431,926	2,906,372	1,323,541	4,229,913	155,000	4,384,913
2024-25	1,544,041	253,946	1,797,987	1,420,922	1,020,354	2,441,276	2,964,963	1,274,300	4,239,263	155,000	4,394,263
2025-26	1,575,206	222,781	1,797,987	1,449,526	1,001,286	2,450,812	3,024,732	1,224,067	4,248,799		4,248,799
2026-27	1,607,001	190,986	1,797,987	1,478,711	981,838	2,460,549	3,085,712	1,172,824	4,258,536		4,258,536
2027-28	1,639,437	158,550	1,797,987	1,508,486	961,993	2,470,479	3,147,923	1,120,543	4,268,466		4,268,466
2028-29	1,672,528	125,459	1,797,987	1,538,858	941,753	2,480,611	3,211,386	1,067,212	4,278,598		4,278,598
2029-30	1,706,287	91,700	1,797,987	1,569,835	921,102	2,490,937	3,276,122	1,012,802	4,288,924		4,288,924
2030-31	1,740,727	57,260	1,797,987	1,601,446	900,036	2,501,482	3,342,173	957,296	4,299,469		4,299,469
2031-32	1,775,862	22,124	1,797,986	1,633,681	878,541	2,512,222	3,409,543	900,665	4,310,208		4,310,208
2032-33	141,348	236	141,584	1,666,583	856,622	2,523,205	1,807,931	856,858	2,664,789		2,664,789
2033-34				1,700,130	834,247	2,534,377	1,700,130	834,247	2,534,377		2,534,377
2034-35				1,734,363	811,435	2,545,798	1,734,363	811,435	2,545,798		2,545,798
2035-36				1,769,279	788,162	2,557,441	1,769,279	788,162	2,557,441		2,557,441
2036-37				1,804,899	764,412	2,569,311	1,804,899	764,412	2,569,311		2,569,311
2037-38				1,841,243	740,187	2,581,430	1,841,243	740,187	2,581,430		2,581,430
2038-39				1,818,880	715,627	2,534,507	1,818,880	715,627	2,534,507		2,534,507
2039-40				1,539,907	692,616	2,232,523	1,539,907	692,616	2,232,523		2,232,523
2040-41				990,119	240,065	1,230,184	990,119	240,065	1,230,184		1,230,184
2041-42				544,287	7,955	552,242	544,287	7,955	552,242		552,242
2042-43				142,772	595	143,367	142,772	595	143,367		143,367
	22,045,895	3,267,504	25,313,399	16,610,471	10,507,285	27,117,756	38,702,334	13,788,106	52,490,440	930,000	53,420,440

City of West Haven Mill Rate by Fire District								
		FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
{a}	City Wide Rate MV Rate	37.00	37.00	37.00	37.00	37.00	37.00	37.00
{b}	City Wide Rate R/E & PP Rate	35.41	35.41	36.25	37.25	39.26	39.99	39.99
{c}	Allingtown District MV Rate	-	-	8.00	8.00	8.00	8.00	8.00
{d}	Allingtown District R/E & PP Rate	11.07	12.53	13.06	15.00	15.25	15.40	15.50
{d-1}	Allingtown District R/E & PP Rate-Supplemental			0.94				
{a}+{c}={e}	Allingtown District Total MV Mill Rate	37.00	37.00	45.00	45.00	45.00	45.00	45.00
{b}+{d}+{d-1}={f}	Allingtown District Total R/E & PP Mill Rate	46.48	47.94	50.25	52.25	54.51	55.39	55.49
Independent Fire Districts								
{g}	First District MV Rate	-	2.00	8.00	8.00	8.00	8.00	8.00
{h}	First District R/E & PP Rate	10.30	10.40	11.99	12.85	13.06	13.19	13.27
{a}+{g}={i}	First District Total MV Mill Rate	37.00	39.00	45.00	45.00	45.00	45.00	45.00
{b}+{h}={j}	First District Total R/E & PP Mill Rate	45.71	45.81	48.24	50.10	52.32	53.18	53.27
{k}	West Shore District MV Rate	-	2.00	8.00	8.00	8.00	8.00	8.00
{l}	West Shore District R/E & PP Rate	9.38	9.88	10.13	10.85	11.03	11.14	11.21
{a}+{k}={m}	West Shore District Total MV Mill Rate	37.00	39.00	45.00	45.00	45.00	45.00	45.00
{b}+{l}={n}	West Shore District Total R/E & PP Mill Rate	44.79	45.29	46.38	48.10	50.30	51.14	51.21
Note: The table above reflects the mill rate for a citizen of each fire district plus their share of the City wide rate.								

Independent Fire Districts

The City currently has two independent fire districts which are not part of the City's financial reporting entity. As such, we do not have visibility into their operations or their financial condition.

However, at the request of the MARB, we were able to obtain, under the Connecticut Freedom of Information Act, information about the other post-employment benefits liability. Those liabilities are as follows:

WHFD OPEB- 30,554,300

WSFD OPEB - 23,514,840

Please note that, at this time, the Fire Districts indicated that they are not able to provide mill rate information on a prospective basis for five years. They indicated that the nature of the fire service and the operations of the independent fire districts, the impact of collective bargaining obligations, the amount of state aid and federal grant funding received, grand list and the like greatly affect the budget that is adopted by the District and its taxpayers from year to year. Nevertheless, the current mill rate for real property and motor vehicles is WHFD 11.99 and 8.0 WSFD 10.129 and 8.0 respectively.

Finally, the Fire District's acknowledged that there could be a possible study of fire operations in West Haven. The Fire Districts believe that the input of the independent fire districts is critical to this process, and they would gladly participate in an in-house taskforce of the fire service in West Haven that includes representatives of all stakeholders. However, they noted that any change to the current structure to the independent fire districts would require certain processes and procedures in accordance with applicable law.

The City has previously obtained a study evaluating possible alternatives in consolidating the various independent fire districts in the City. The study was conducted in 1996 by the widely respected MMA Consulting group. Response capability under an organizational restructuring would improve fire department deployment capabilities and would:

- Require less unit replacement.
- Redeployment strategy will provide more effective service delivery.
- Effective supervisory and command structure.
- Increase in ladder company crew sizes, which increases safety and effectiveness.
- More opportunities for career development of personnel.
- Can ensure effective use of recourses.

This 1996 study suggested that, if the recommended changes through consolidation were implemented, estimated savings of approximately \$228k per year would result, which is approximately \$367k in today's dollars. There have been numerous technological and other innovations since the date of that 1996 report which may yield additional savings.

We are in the process of engaging MMA to conduct a new study for the “organizational restructure” of WHFD to be completed by December 1st 2018 that addresses the following.

- Administrative savings associated with a WHFD “organizational restructure.”
- Insurance and pension savings associated with a WHFD “organizational restructure.”
- Evaluation of a potential Mill Rate increase/decrease for constituents in the First Fire and West Shore districts.

Please note that MMA Consulting has not committed to conducting a 2018 study. We are in contact with the National Fire Protection Agency (NFPA), the U.S. Fire Administration and the Center for Public Safety Management for assistance in procuring a firm with the capability of administering a study on the three fire district administrations of West Haven, CT.

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.
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- 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.

		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
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.

City of West Haven

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Date: September 28, 2018

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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
10124041-41620	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

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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

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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 seperately 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 FLOTER 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	11,756,778	11,756,778	-	
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	860,733	860,733	-	
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	283,366	283,366	-	
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	14,198	14,198	-	
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	597,958	597,958	-	
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	Current FY2019	\$ Variance	TM
		Plan	Plan (9-28-2018)		
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		
		FY19	FY19		
		Plan	Plan (9-28-2018)	\$ Variance	TM
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	Current		
		FY19	FY19		
		Plan	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.