

West Haven Expenditure Projections April 2018

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	FY 18 FORECAST	Fav/(Unf)
11000010	51000	REGULAR WAGES	50,905	50,905	36,216	5,327	0	14,689	50,905	0
11000010	51010	CLERK OF THE COUNCIL	9,941	9,941	7,456	828	0	2,485	9,941	0
11000010	51350	PART TIME - ELECTED	33,810	33,810	23,875	2,720	0	9,935	33,810	0
11000010	51500	OVERTIME	350	350	139	0	0	211	350	0
11000010	52250	ADVERTISING	4,000	4,000	625	0	0	3,375	4,000	0
11000010	52510	MAINTENANCE SERVICE AGREEMENT	8,350	8,350	2,747	0	0	5,603	8,350	0
11000010	52770	OTHER CONTRACTUAL SERVICES	2,500	2,500	1,914	0	0	586	2,500	0
11000010	54331	MISC. EXP.	500	500	336	0	0	164	500	0
		Total 11000010 CITY COUNCIL	110,356	110,356	73,307	8,875	0	37,049	110,356	0
11050010	51000	REGULAR WAGES	230,921	230,921	185,776	22,204	0	45,145	260,921	-30,000
11050010	51300	PART TIME WAGES	43,000	43,000	17,104	-3,024	0	25,896	31,367	11,633
11050010	52220	OUTSIDE PRINTING SERVICES	900	900	270	0	0	630	630	270
11050010	52320	SUBSCRIPTIONS & PERIODICALS	200	200	175	0	0	25	200	0
11050010	52330	TRAINING AND EDUCATION	300	300	0	0	0	300	300	0
11050010	52350	TRAVEL EXPENSES	2,000	2,000	1,333	0	0	667	2,000	0
11050010	52360	BUSINESS EXPENSE	7,000	7,000	2,109	105	0	4,891	4,000	3,000
11050010	52370	COUNCIL OF GOVERNMENTS	16,100	16,100	15,900	0	0	200	15,900	200
11050010	52390	CT CONFERENCE OF MUNICIPALITIE	36,160	36,160	36,160	0	0	0	36,160	0
11050010	52397	U.S. CONFERENCE OF MAYORS	7,000	7,000	5,269	0	0	1,731	5,269	1,731
11050010	53490	OTHER OPERATING SUPPLIES	2,000	2,000	167	0	0	1,833	2,000	0
		Total 11050010 MAYOR	345,581	345,581	264,263	19,285	0	81,318	358,747	-13,166
11100010	51000	REGULAR WAGES	428,662	428,662	301,003	15,256	0	127,659	428,662	0
11100010	51500	OVERTIME	1,500	1,500	0	0	0	1,500	1,500	0
11100010	52310	CONVENTIONS & DUES	1,000	1,000	0	0	0	1,000	1,000	0
11100010	52430	LEGAL SERVICES	150,000	150,000	124,778	14,565	1,350	23,872	150,000	0
11100010	52480	OTHER PROFESSIONAL SERVICES	17,500	17,500	5,058	1,591	0	12,442	17,500	0
11100010	52490	TAX FORECLOSURE EXPENSE	10,000	10,000	1,309	228	3,304	5,387	9,752	248
11100010	53110	OFFICE SUPPLIES	3,500	3,500	3,321	0	0	179	4,500	-1,000
11100010	53140	LIBRARY SUPPLIES	12,000	12,000	11,576	2,944	0	424	12,000	0
11100010	55180	COMPUTER SOFTWARE	3,500	3,500	1,838	0	0	1,662	3,392	108
		Total 11100010 CORPORATION COUNSEL	627,662	627,662	448,882	34,584	4,654	174,126	628,306	-644
11150010	51000	REGULAR WAGES	154,227	154,227	117,195	14,831	0	37,032	154,227	0
11150010	51500	OVERTIME	7,191	7,191	5,591	781	0	1,600	8,000	-809
11150010	52260	OTHER PRINTING SERVICES	150	150	128	0	0	22	150	0
11150010	52310	CONVENTIONS & DUES	2,500	2,500	57	0	0	2,443	2,443	57
11150010	52330	TRAINING AND EDUCATION	400	400	54	0	0	346	400	0
11150010	52830	OTHER EXAMINATIONS	9,500	9,500	4,224	1,301	0	5,276	8,307	1,193
		Total 11150010 PERSONNEL DEPARTMENT	173,968	173,968	127,249	16,912	0	46,719	173,527	441
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
11209910	52150	TELEPHONE EXPENSE	329,811	329,811	310,285	4,080	0	19,526	329,811	0

11250010	51000	REGULAR WAGES	257,530	257,530	189,816	23,289	0	67,714	257,530	0
11250010	51500	OVERTIME	200	200	519	179	0	-319	350	-150
11250010	52290	ELECTION DAY EXPENSE	5,000	5,000	4,190	0	0	810	5,000	0
11250010	52310	CONVENTIONS & DUES	900	900	903	0	0	-3	903	-3
11250010	52330	TRAINING AND EDUCATION	500	500	0	0	0	500	500	0
11250010	52340	MILEAGE ALLOWANCE REIMBURSEMENT	100	100	0	0	0	100	100	0
11250010	52480	OTHER PROFESSIONAL SERVICES	2,100	2,100	933	0	0	1,167	2,100	0
11250010	52520	OFFICE EQUIPMENT REPAIRS	400	400	3,941	3,941	0	-3,541	400	0
11250010	52750	FEES AND CHARGES	1,000	1,000	0	0	0	1,000	1,000	0
11250010	52770	OTHER CONTRACTUAL SERVICES	32,500	32,500	42,975	0	0	-10,475	45,000	-12,500
11250010	53590	DOG LICENSES	100	100	0	0	0	100	100	0
		Total 11250010 CITY CLERK	300,330	300,330	243,277	27,409	0	57,053	312,983	-12,653
11300010	51000	REGULAR WAGES	70,278	70,278	53,661	6,778	0	16,617	70,278	0
11300010	51020	DEPUTY REGISTRARS	10,000	10,000	7,083	833	0	2,917	10,000	0
11300010	51350	PART TIME - ELECTED	28,000	28,000	21,000	2,333	0	7,000	28,000	0
11300010	51400	TEMPORARY PAYROLL	33,000	33,000	18,058	608	0	14,942	31,830	1,170
11300010	51500	OVERTIME	1,000	1,000	2,048	291	0	-1,048	3,000	-2,000
11300010	52310	CONVENTIONS & DUES	1,500	1,500	539	0	0	961	1,500	0
11300010	52330	TRAINING AND EDUCATION	2,800	2,800	1,275	0	0	1,525	2,800	0
11300010	52580	EQUIPMENT MAINTENANCE/REPAIR	5,200	5,200	5,200	0	0	0	5,200	0
11300010	53130	OTHER SUPPLIES	300	300	15	0	0	285	225	75
11300010	55600	VOTING MACHINES	4,600	4,600	2,623	0	0	1,977	4,600	0
		Total 11300010 REGISTRAR OF VOTERS	156,678	156,678	111,502	10,843	0	45,176	157,433	-755
11650010	52640	RENTAL OF OFFICE EQUIPMENT	5,000	5,000	2,480	146	0	2,520	5,000	0
11650010	53110	OFFICE SUPPLIES	8,000	8,000	4,712	480	0	3,288	8,000	0
11650010	55190	OTHER OFFICE EQUIPMENT	1,520	1,520	494	494	0	1,026	1,520	0
		Total 11650010 PROBATE COURT	14,520	14,520	7,686	1,120	0	6,834	14,520	0
11900010	51000	REGULAR WAGES	297,897	297,897	226,600	31,201	0	71,297	297,897	0
11900010	51500	OVERTIME	1,000	1,000	1,326	289	0	-326	1,000	0
11900010	52210	PRINTING	1,000	2,500	1,700	0	0	800	2,500	0
11900010	52250	ADVERTISING	35,000	35,000	37,975	5,343	200	-3,175	32,000	3,000
11900010	52280	MAP PRINTING	500	500	0	0	0	500	500	0
11900010	52310	CONVENTIONS & DUES	6,000	6,000	1,708	37	1,542	2,750	4,500	1,500
11900010	52340	MILEAGE ALLOWANCE REIMBURSEMENT	0	0	471	0	0	-471	471	-471
11900010	52382	ENG COST PLAN & DEV'T	30,000	28,500	1,264	0	0	27,236	10,000	18,500
11900010	52385	ECONOMIC DEV'T CONSULTANT	30,000	30,000	15,752	0	3,732	10,516	15,000	15,000
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	FY 18 FORECAST	
11900010	52395	REGIONAL GROWTH PARTNERSHIP	5,000	5,000	0	0	0	5,000	0	5,000
11900010	52475	PUBLIC HEARING SECRETARY	7,000	7,000	2,925	0	525	3,550	7,000	0
11900010	52520	OFFICE EQUIPMENT REPAIRS	500	500	0	0	0	500	500	0
11900010	56400	PROPERTY MANG.	25,000	25,000	22,721	0	55	2,224	25,000	0
		Total 11900010 PLANNING & DEVELOPME	438,897	438,897	312,443	36,870	6,054	120,400	396,368	42,529
11900012	51000	REGULAR WAGES	66,521	66,521	48,809	6,396	0	17,712	66,521	0

11900012	53420	GRANT DEVELOPMENT COSTS	500	500	238	0	0	262	500	0
		Total 11900012 GRANTS ADMINISTRATIO	67,021	67,021	49,047	6,396	0	17,974	67,021	0
11900013	51000	REGULAR WAGES	486,430	486,430	398,283	46,497	0	88,147	526,430	-40,000
11900013	51500	OVERTIME	7,500	7,500	3,199	0	0	4,301	7,500	0
11900013	52310	CONVENTIONS & DUES	4,000	4,000	3,535	0	175	290	4,000	0
11900013	52360	BUSINESS EXPENSE	2,300	2,300	1,863	129	65	372	2,095	205
11900013	52440	ENGINEERING SERVICES	1,000	1,000	0	0	0	1,000	1,000	0
11900013	52520	OFFICE EQUIPMENT REPAIRS	1,000	1,000	0	0	0	1,000	1,000	0
11900013	52590	DEMOLITION OF BUILDINGS	10,000	10,000	146	50	0	9,854	8,000	2,000
		Total 11900013 BUILDING DEPARTMENT	512,230	512,230	407,026	46,676	240	104,964	550,025	-37,795
12000010	51350	PART TIME - ELECTED	7,600	7,600	5,700	633	0	1,900	7,600	0
12100010	51000	REGULAR WAGES	732,676	732,676	469,841	58,147	0	262,835	689,676	43,000
12100010	51500	OVERTIME	20,000	20,000	14,711	1,361	0	5,289	20,000	0
12100010	52310	CONVENTIONS & DUES	2,000	2,000	165	0	0	1,835	1,935	65
12100010	52420	FINANCIAL SERVICES	175,000	175,000	133,938	33,670	0	41,062	175,000	0
12100010	52970	EVICION SERVICES	25,000	25,000	16,740	1,800	0	8,260	25,000	0
		Total 12100010 COMPTROLLER	954,676	954,676	635,394	94,978	0	319,282	911,611	43,065
12100020	51000	REGULAR WAGES	118,805	118,805	59,760	7,662	0	59,045	101,655	17,150
12100020	52250	ADVERTISING	12,500	12,500	5,948	1,845	0	6,552	6,500	6,000
12100020	53110	OFFICE SUPPLIES	42,000	42,000	32,174	2,619	0	9,826	42,000	0
12100020	53115	OFFICE SUPPLIES - POLICE	19,500	19,500	13,093	1,127	0	6,407	19,500	0
		Total 12100020 PURCHASING DEPTMEN	192,805	192,805	110,974	13,252	0	81,831	169,655	23,150
12200022	51000	REGULAR WAGES	244,455	244,455	117,554	15,392	0	126,901	160,455	84,000
12200022	51500	OVERTIME	2,000	2,000	12,566	466	0	-10,566	15,000	-13,000
12200022	52320	SUBSCRIPTIONS & PERIODICALS	35	35	0	0	0	35	35	0
12200022	52330	TRAINING AND EDUCATION	1,000	1,000	0	0	0	1,000	1,000	0
12200022	52460	OUTSIDE DATA PROCESSING	9,000	9,000	6,457	3,825	0	2,543	9,000	0
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	0
12200022	52510	MAINTENANCE SERVICE AGREEMENT	257,742	257,742	284,701	625	51,910	-78,868	300,000	-42,258
12200022	52570	OTHER REPAIRS & MAINT/UPGRD	40,000	40,000	22,958	909	810	16,232	40,000	0
12200022	52660	SOFTWARE LICENSES	4,225	4,225	2,213	0	0	2,012	4,225	0
12200022	53120	DATA PROCESSING SUPPLIES	7,000	7,000	2,775	0	5,600	-1,375	7,000	0
12200022	55170	OTHER DATA PROCESSING EQUIPMNT	12,000	12,000	888	159	208	10,905	12,000	0
		Total 12200022 DATA PROCESSING DEPA	577,457	577,457	450,111	21,376	58,527	68,819	548,715	28,742
12200023	51000	REGULAR WAGES	56,802	56,802	42,615	5,464	0	14,187	56,802	0
12200023	51500	OVERTIME	1,000	1,000	195	0	0	805	0	1,000
12200023	52010	POSTAGE	75,000	75,000	54,048	9,517	0	20,952	70,000	5,000
12200023	52570	OTHER REPAIRS & MAINT/UPGRD	3,000	3,000	-386	0	0	3,386	1,608	1,392
12200023	52670	COPIER RENTAL	50,000	50,000	18,651	3,139	0	31,349	42,000	8,000
12200023	53490	OTHER OPERATING SUPPLIES	20,000	20,000	3,510	0	0	16,490	12,000	8,000
12200023	53495	COFFEE & WATER	6,500	6,500	2,713	154	0	3,787	6,500	0

12200023	55190	OTHER OFFICE EQUIPMENT	36,800	36,800	26,868	8,139	0	9,932	32,868	3,932
12200023	55640	SAFETY EQUIPMENT	2,000	2,000	797	0	0	1,203	2,000	0
Total 12200023 CENTRAL SERVICES			251,102	251,102	149,013	26,412	0	102,089	223,778	27,324
12300010	51000	REGULAR WAGES	424,333	424,333	313,607	40,813	0	110,726	424,333	0
12300010	51500	OVERTIME	3,000	3,000	2,758	722	0	242	3,000	0
12300010	52210	PRINTING	3,100	3,100	2,645	0	0	455	3,100	0
12300010	52250	ADVERTISING	495	495	0	0	0	495	495	0
12300010	52280	MAP PRINTING	2,000	2,000	0	0	1,800	200	2,000	0
12300010	52310	CONVENTIONS & DUES	255	255	253	0	0	2	255	0
12300010	52330	TRAINING AND EDUCATION	3,888	3,888	665	126	0	3,223	3,888	0
12300010	52480	OTHER PROFESSIONAL SERVICES	450	450	152	68	0	298	450	0
Total 12300010 ASSESSMENT			437,521	437,521	320,079	41,729	1,800	115,642	437,521	0
12300025	51500	OVERTIME	2,600	2,600	0	0	0	2,600	2,600	0
12300025	52760	STIPENDS	3,000	3,000	0	0	0	3,000	3,000	0
Total 12300025 BOARD OF TAX APPEALS			5,600	5,600	0	0	0	5,600	5,600	0
12400010	51000	REGULAR WAGES	371,359	371,359	271,016	34,386	0	100,343	371,359	0
12400010	51500	OVERTIME	5,000	5,000	4,584	0	0	416	3,500	1,500
12400010	52020	PROC & MAIL TAX BILLS	30,850	30,850	30,850	0	0	0	30,850	0
12400010	52210	PRINTING	500	500	79	0	0	421	500	0
12400010	52250	ADVERTISING	2,500	2,500	1,263	0	0	1,237	2,500	0
12400010	52310	CONVENTIONS & DUES	500	500	472	0	0	28	500	0
12400010	52330	TRAINING AND EDUCATION	1,000	1,000	0	0	0	1,000	1,000	0
12400010	52520	OFFICE EQUIPMENT REPAIRS	250	250	0	0	0	250	250	0
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
12400010	54260	OVER/UNDER BAD CHECKS	500	500	0	0	0	500	500	0
12400010	55190	OTHER OFFICE EQUIPMENT	500	500	0	0	0	500	500	0
12400010	56390	M.V. DELIN.TAX FEE	450	450	0	0	0	450	450	0
Total 12400010 TAX COLLECTOR			413,409	413,409	308,264	34,386	0	105,145	411,909	1,500
13000010	51000	REGULAR WAGES	1,318,994	1,318,994	999,788	115,888	0	319,206	1,318,994	0
13000010	51700	LONGEVITY PAY	6,950	6,950	5,730	0	0	1,220	6,000	950
13000010	52150	TELEPHONE EXPENSE	23,400	23,400	14,540	0	0	8,860	23,400	0
13000010	52510	MAINTENANCE SERVICE AGREEMENT	55,750	55,750	38,132	0	0	17,618	55,750	0
13000010	53110	OFFICE SUPPLIES	4,800	4,800	2,958	0	1,842	0	4,800	0
13000010	54110	HEALTH INSURANCE PREMIUMS	250,000	250,000	0	0	0	250,000	250,000	0
13000010	54130	FICA-ERS SHARE	105,794	105,794	79,128	8,865	0	26,666	105,794	0
13000010	54140	PENSION - CITY'S SHARE	84,177	84,177	63,211	5,911	0	20,966	75,000	9,177
13000010	55180	COMPUTER SOFTWARE	10,000	10,000	9,713	0	343	-57	5,000	5,000
13000010	55190	OTHER OFFICE EQUIPMENT	17,325	17,325	17,308	0	0	17	11,400	5,925
Total 13000010 EMERGENCY REPORT SYS			1,877,190	1,877,190	1,230,508	130,664	2,186	644,496	1,856,138	21,052
13100010	51000	REGULAR WAGES	253,009	253,009	188,233	24,326	0	64,776	253,009	0
13100010	51530	VACATION BUY BACK	30,000	30,000	26,873	0	0	3,127	30,000	0
13100010	51700	LONGEVITY PAY	30,000	30,000	23,028	7,229	0	6,972	30,000	0
13100010	52110	ELECTRICITY	42,000	42,000	25,799	3,131	0	16,201	34,567	7,433

13100010	52150	TELEPHONE EXPENSE	170,000	170,000	128,361	15,655	13,922	27,717	220,000	-50,000
13100010	52220	OUTSIDE PRINTING SERVICES	2,000	2,000	99	0	48	1,853	2,000	0
13100010	52255	MINORITY RECRUITMENT	8,000	8,000	0	0	654	7,346	1,000	7,000
13100010	52260	OTHER PRINTING SERVICES	800	800	126	0	0	674	800	0
13100010	52310	CONVENTIONS & DUES	2,000	2,000	1,710	0	55	235	2,000	0
13100010	52450	MEDICAL SERVICES	15,000	15,000	13,578	1,150	576	845	15,000	0
13100010	52630	RENTAL OF VEHICLES	6,900	6,900	4,978	669	0	1,922	6,900	0
13100010	52640	RENTAL OF OFFICE EQUIPMENT	34,000	34,000	33,740	1,942	0	260	34,000	0
13100010	52650	OTHER RENTAL	7,000	7,000	7,000	0	0	0	7,000	0
13100010	52730	BOARDING PRISONERS	5,200	5,200	1,018	0	0	4,182	2,500	2,700
13100010	52760	STIPENDS	2,500	2,500	84	0	84	2,332	2,500	0
13100010	52770	OTHER CONTRACTUAL SERVICES	75,000	100,000	70,630	1,988	7,553	21,818	100,000	0
13100010	52780	UNIFORM ALLOWANCE - FULL TIME	4,500	4,500	2,828	0	0	1,672	4,500	0
13100010	52820	PSYCHOLOGICAL TESTING	13,195	13,195	4,450	0	0	8,745	13,195	0
13100010	53130	OTHER SUPPLIES	12,000	12,000	9,190	0	522	2,289	12,000	0
13100010	53210	AUTOMOTIVE FUEL & FLUIDS	220,000	195,000	60,798	17,757	0	134,202	175,000	20,000
13100010	54320	PAYMENTS TO OUTSIDE AGENCIES	13,825	13,825	12,000	0	0	1,825	13,825	0
13100010	54330	OTHER PAYMENTS	4,000	4,000	0	0	0	4,000	4,000	0
13100010	55650	SWAT EQUIPMENT	4,000	4,000	363	0	0	3,637	4,000	0
13100010	56180	EDUCATIONAL REIMBURSEMENT	10,000	10,000	15,939	3,003	0	-5,939	15,000	-5,000
Total 13100010 POLICE DEPARTMENT AD			964,929	964,929	630,825	76,850	23,414	310,690	982,796	-17,867

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13100030	51000	REGULAR WAGES	8,586,413	8,586,413	6,101,465	771,374	0	2,484,948	8,356,413	230,000
13100030	51270	EXTRA EARNINGS	20,000	20,000	2,497	756	0	17,503	9,324	10,676
13100030	51500	OVERTIME	315,000	315,000	243,531	26,959	0	71,469	345,000	-30,000
13100030	51520	POLICE MANPOWER OVERTIME	1,300,000	1,300,000	940,857	126,371	0	359,143	1,300,000	0
13100030	51530	VACATION BUY BACK	386,000	386,000	352,805	20,808	0	33,195	425,000	-39,000
13100030	51540	INTERCITY POLICE EXTRA DUTY	200,000	200,000	181,137	22,629	0	18,863	200,000	0
13100030	51610	SHIFT DIFFERENTIAL - UNIFORM	119,000	119,000	84,953	10,601	0	34,047	119,000	0
13100030	51700	LONGEVITY PAY	520,000	520,000	385,453	10,507	0	134,547	580,000	-60,000
13100030	51800	SEPARATION PAY	320,000	320,000	286,743	136,062	0	33,257	320,000	0
13100030	51801	WORKERS' COMP. PAY	300,000	300,000	131,190	18,390	0	168,810	200,000	100,000
13100030	52360	BUSINESS EXPENSE	6,000	6,000	3,432	0	0	2,568	6,000	0
13100030	52780	UNIFORM ALLOWANCE - FULL TIME	169,000	169,000	168,025	82	503	472	169,000	0
13100030	53520	POLICE CONSUMABLES	25,152	25,152	0	0	0	25,152	12,000	13,152
Total 13100030 OPERATIONS			12,266,565	12,266,565	8,882,088	1,144,537	503	3,383,974	12,041,737	224,828
13100031	51000	REGULAR WAGES	621,880	621,880	440,585	58,204	0	181,295	621,880	0
13100031	51300	PART TIME WAGES	182,000	182,000	165,741	26,016	0	16,259	182,000	0
13100031	51510	POLICE TRAINING OVERTIME	60,000	60,000	38,723	6,991	0	21,277	60,000	0
13100031	51801	WORKERS' COMP. PAY	0	0	533	55	0	-533	350	-350
13100031	52320	SUBSCRIPTIONS & PERIODICALS	400	400	0	0	0	400	400	0
13100031	52330	TRAINING AND EDUCATION	50,000	50,000	14,120	115	0	35,880	50,000	0
13100031	52350	TRAVEL EXPENSES	6,000	6,000	3,220	0	0	2,780	6,000	0
13100031	52480	OTHER PROFESSIONAL SERVICES	12,000	12,000	5,030	0	330	6,639	12,000	0
13100031	52570	OTHER REPAIRS & MAINT/UPGRD	20,000	20,000	15,414	411	2,481	2,105	20,000	0
13100031	52790	UNIFORM ALLOWANCE - PART TIME	9,000	9,000	0	0	400	8,600	9,000	0
13100031	53260	TRAFFIC RELATED SUPPLIES	10,000	10,000	1,208	225	530	8,262	10,000	0

13100031	53450	LABORATORY SUPPLIES	6,000	6,000	35	0	0	5,965	6,000	0
13100031	53510	FIREARM SUPPLIES	35,748	35,748	18,579	2,141	1,609	15,560	35,748	0
Total 13100031 POLICE DEPARTMENT			1,013,028	1,013,028	703,189	94,158	5,350	304,488	1,013,378	-350
13202010	51000	REGULAR WAGES	181,692	181,692	136,213	17,464	0	45,479	161,692	20,000
13202010	51300	PART TIME WAGES	43,472	43,472	31,163	4,070	0	12,309	43,472	0
13202010	51500	OVERTIME	14,500	14,500	9,417	982	0	5,083	14,500	0
13202010	51530	VACATION BUY BACK	3,000	3,000	524	524	0	2,476	3,000	0
13202010	51700	LONGEVITY PAY	8,000	8,000	7,039	0	0	961	8,000	0
13202010	52100	GAS HEAT NYMEX	19,080	19,080	9,222	715	0	9,858	19,080	0
13202010	52250	ADVERTISING	2,000	2,000	1,106	0	0	894	2,000	0
13202010	52310	CONVENTIONS & DUES	560	560	225	0	0	335	560	0
13202010	52455	VETERINARY SERVICES	21,000	21,000	18,338	912	0	2,662	21,000	0
13202010	52780	UNIFORM ALLOWANCE - FULL TIME	7,420	7,420	6,963	62	273	184	7,420	0
13202010	53210	AUTOMOTIVE FUEL & FLUIDS	0	0	50	0	0	-50	0	0
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
13202010	53485	DOG FOOD	3,000	3,000	917	-924	27	2,056	3,000	0
13202010	55370	OTHER EQUIPMENT	3,750	3,750	3,007	0	0	743	3,750	0
Total 13202010 ANIMAL CONTROL			307,474	307,474	224,184	23,805	300	82,990	287,474	20,000
13300010	51300	PART TIME WAGES	11,948	11,948	6,000	0	0	5,948	11,948	0
13300010	52150	TELEPHONE EXPENSE	1,232	1,232	0	0	0	1,232	1,232	0
13300010	53130	OTHER SUPPLIES	2,332	2,332	0	0	0	2,332	2,332	0
13300010	54090	OTHER CHARGES	1,000	1,000	0	0	0	1,000	1,000	0
Total 13300010 CIVIL PREPAREDNESS			16,512	16,512	6,000	0	0	10,512	16,512	0
14000010	51000	REGULAR WAGES	283,031	283,031	270,820	24,195	0	12,211	320,031	-37,000
14000010	51300	PART TIME WAGES	10,998	10,998	8,500	833	0	2,498	10,998	0
14000010	52680	TOWN AID ROAD	300,000	300,000	197,840	33,784	5,396	96,763	300,000	0
14000010	53460	CLOTHING & UNIFORMS	11,250	11,250	10,080	0	0	1,170	11,250	0
Total 14000010 PUBLIC WORKS ADMINIS			605,279	605,279	487,241	58,812	5,396	112,642	642,279	-37,000
14100010	51000	REGULAR WAGES	210,515	210,515	183,679	18,865	0	26,836	250,515	-40,000
14100010	52310	CONVENTIONS & DUES	1,500	1,500	720	0	0	780	0	1,500
14100010	52335	PROFESSIONAL LICENSE FEES	1,050	1,050	920	0	0	131	1,050	0
Total 14100010 ENGINEERING			213,065	213,065	185,319	18,865	0	27,746	251,565	-38,500
14404072	51000	REGULAR WAGES	422,263	422,263	312,031	40,404	0	110,232	418,152	4,111
14404072	51500	OVERTIME	85,000	85,000	48,693	9,397	0	36,307	65,000	20,000
14404072	52100	GAS HEAT NYMEX	48,000	48,000	36,692	4,125	0	11,308	48,000	0
14404072	52310	CONVENTIONS & DUES	800	800	195	0	0	605	500	300
14404072	52320	SUBSCRIPTIONS & PERIODICALS	3,000	3,000	2,463	0	0	537	1,650	1,350
14404072	52540	MOTOR VEHICLE MAINT/REPAIR	53,900	53,900	47,632	5,110	1,493	4,774	72,500	-18,600
14404072	52545	SPECIAL EQUIPMENT REPAIR	40,000	40,000	11,324	0	477	28,199	40,000	0
14404072	52550	GROUPS MAINTENANCE	7,980	7,980	4,023	147	0	3,957	7,980	0
14404072	52575	EMISSIONS TESTING	3,000	3,000	0	0	0	3,000	3,000	0
14404072	52585	TIRE REPAIR & SERVICE	14,500	14,500	3,110	36	130	11,260	14,500	0
14404072	52630	RENTAL OF VEHICLES	5,050	5,050	0	0	0	5,050	5,050	0

14404072	52650	OTHER RENTAL	5,050	5,050	510	75	0	4,540	5,050	0
14404072	52740	SECURITY SYSTEM	2,900	2,900	780	0	0	2,120	2,900	0
14404072	52940	HAZARDOUS WASTE DISPOSAL	1,900	1,900	125	0	0	1,775	1,900	0
14404072	53210	AUTOMOTIVE FUEL & FLUIDS	335,000	335,000	161,982	20,710	21,011	152,007	315,000	20,000
14404072	53220	MOTOR VEHICLE PARTS	200,000	200,000	131,612	17,589	8,778	59,610	200,000	0
14404072	53240	TIRES, TUBES & BATTERIES	45,000	45,000	25,994	2,513	2,647	16,359	45,000	0
14404072	53250	TOOLS & MISCELLANEOUS EQUIPMNT	9,000	9,000	5,348	1,197	332	3,320	9,000	0
14404072	53430	JANITORIAL SUPPLIES	1,000	1,000	0	0	0	1,000	1,000	0
14404072	53445	SAFETY SUPPLIES	2,500	2,500	807	210	576	1,116	2,500	0
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
14404072	53530	SNOW REMOVAL EQUIPMENT	30,000	30,000	12,421	1,273	468	17,111	30,000	0
14404072	53560	BROOMS & SWEEPERS	9,000	9,000	2,209	709	889	5,903	9,000	0
14404072	55190	OTHER OFFICE EQUIPMENT	250	250	0	0	0	250	250	0
		Total 14404072 VEHICLE MAINTENANCE	1,325,093	1,325,093	807,950	103,493	36,802	480,341	1,297,932	27,161
14505071	51000	REGULAR WAGES	1	1	0	0	0	1	1	0
14505071	52740	SECURITY SYSTEM	2,000	2,000	1,924	0	0	76	2,000	0
14505071	52930	COMPOST SITE	8,000	8,000	6,813	0	0	1,188	8,000	0
14505071	52940	HAZARDOUS WASTE PICKUP	29,000	29,000	-576	0	0	29,576	29,000	0
		Total 14505071 COMPOST SITE	39,001	39,001	8,161	0	0	30,840	39,001	0
14509971	52900	SPECIAL TRASH PICKUP	215,000	215,000	150,154	5,934	63,913	933	215,000	0
14509971	52910	TRASH PICKUP	1,212,000	1,212,000	903,083	101,000	256,000	52,917	1,212,000	0
14509971	52915	TRASH PICKUP-CITY BUILDINGS	92,000	92,000	77,795	18,201	7,864	6,341	92,000	0
14509971	52920	TIPPING FEES	1,065,000	1,065,000	627,339	65,731	461,094	-23,433	1,065,000	0
14509971	52941	HAZARDOUS WASTE - CITY	5,500	5,500	1,661	0	0	3,840	5,500	0
14509971	52950	RECYCLING PICKUP	469,900	469,900	350,316	39,137	115,183	4,402	469,900	0
14509971	52955	PORTABLE RESTROOMS	30,000	30,000	18,292	312	196	11,512	30,000	0
		Total 14509971 SOLID WASTE	3,089,400	3,089,400	2,128,639	230,315	904,250	56,511	3,089,400	0
14606074	52510	MAINTENANCE SERVICE AGREEMENT	3,500	3,500	1,888	0	0	1,612	3,500	0
14606074	52580	EQUIPMENT MAINTENANCE/REPAIR	1,050	1,050	0	0	0	1,050	1,050	0
14606074	53265	STREET MARKING PAINT	7,500	7,500	3,841	0	0	3,659	7,500	0
14606074	53490	OTHER OPERATING SUPPLIES	6,055	6,055	1,051	0	0	5,004	6,055	0
14606074	53555	LIGHT POLES	9,975	9,975	8,130	0	0	1,845	9,975	0
		Total 14606074 GROUNDS MAINTENANCE	28,080	28,080	14,910	0	0	13,170	28,080	0
14606075	51000	REGULAR WAGES	610,459	610,459	333,738	43,648	0	276,721	506,252	104,207
14606075	51500	OVERTIME	45,000	45,000	72,289	6,847	0	-27,289	70,000	-25,000
14606075	52100	GAS HEAT NYMEX	540,000	540,000	393,260	33,257	0	146,740	562,789	-22,789
14606075	52500	HVAC MAINTENANCE	50,000	50,000	53,467	2,527	95	-3,562	66,777	-16,777
14606075	52510	MAINTENANCE SERVICE AGREEMENT	56,800	56,800	24,489	850	861	31,449	45,956	10,844
14606075	52530	BUILDING MAINTENANCE/REPAIR	40,850	40,850	25,382	1,847	3,753	11,715	44,197	-3,347
14606075	52740	SECURITY SYSTEM	15,200	15,200	4,998	0	255	9,947	13,040	2,160
14606075	53430	JANITORIAL SUPPLIES	29,995	29,995	13,941	1,594	6,892	9,162	30,143	-148
14606075	53445	SAFETY SUPPLIES	895	895	712	74	82	101	572	323

14606075	53490	OTHER OPERATING SUPPLIES	450	450	375	267	0	75	450	0
		Total 14606075 BUILDING MAINTENANCE	1,389,649	1,389,649	922,651	90,912	11,938	455,060	1,340,176	49,473
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
14704010	51000	REGULAR WAGES	2,455,625	2,455,625	1,776,649	220,747	0	678,976	2,445,625	10,000
14704010	51400	TEMPORARY PAYROLL	90,000	90,000	107,587	0	0	-17,587	110,000	-20,000
14704010	51500	OVERTIME	200,000	200,000	223,988	-25,436	0	-23,988	250,000	-50,000
14704010	51550	SNOW REMOVAL	115,000	115,000	53,418	53,166	0	61,582	50,000	65,000
14704010	51600	SHIFT DIFFERENTIAL - CIVILIAN	4,430	4,430	0	0	0	4,430	4,430	0
14704010	52160	STREET LIGHTING	775,000	775,000	625,069	84,818	0	149,931	875,000	-100,000
14704010	52550	GROUNDS MAINTENANCE	15,827	15,827	6,957	0	0	8,870	15,827	0
14704010	52610	RENTAL OF LAND	600	600	196	96	150	254	600	0
14704010	53380	MISC. CONSTRUCTION SUPPLIES	55,000	55,000	30,048	296	2,221	22,731	55,000	0
		Total 14704010 HIGHWAYS & PARKS ADM	3,711,482	3,711,482	2,823,911	333,687	2,371	885,200	3,806,482	-95,000
14706010	52210	PRINTING	650	650	0	0	0	650	650	0
14706010	53445	SAFETY SUPPLIES	3,730	3,730	3,606	0	0	124	3,730	0
		Total 14706010 HIGHWAYS & PARKS	4,380	4,380	3,606	0	0	774	4,380	0
14706076	52100	GAS HEAT NYMEX	105,000	105,000	77,391	8,356	0	27,609	105,000	0
14706076	52130	WATER	10,000	10,000	20,989	6,038	0	-10,989	15,000	-5,000
14706076	52530	BUILDING MAINTENANCE/REPAIR	6,500	6,500	4,518	104	0	1,982	6,500	0
14706076	52550	GROUNDS MAINTENANCE	55,000	55,000	30,118	271	1,401	23,480	65,000	-10,000
14706076	52740	SECURITY SYSTEM	4,410	4,410	1,567	0	90	2,753	4,410	0
		Total 14706076 PARKS MAINTENANCE	180,910	180,910	134,582	14,768	1,491	44,837	195,910	-15,000
14706077	52570	OTHER REPAIRS & MAINT/UPGRD	50,000	50,000	47,625	0	731	1,645	75,000	-25,000
14706077	53380	MISC. CONSTRUCTION SUPPLIES	15,000	15,000	7,626	0	0	7,374	15,000	0
14706077	54095	STORM/EMERGENCY LOSSES	15,000	15,000	26,027	6,247	0	-11,027	25,000	-10,000
		Total 14706077 OUTSIDE CONTRACTORS	80,000	80,000	81,277	6,247	731	-2,008	115,000	-35,000
14706078	52555	TREE MAINTENANCE	184,000	184,000	150,427	15,887	0	33,573	184,000	0
14706078	53490	OTHER OPERATING SUPPLIES	1,000	1,000	0	0	0	1,000	1,000	0
14706078	53570	TREES & SHRUBS	2,500	2,500	0	0	0	2,500	2,500	0
		Total 14706078 TREES	187,500	187,500	150,427	15,887	0	37,073	187,500	0
15000010	51000	REGULAR WAGES	237,219	237,219	178,557	22,734	0	58,662	237,219	0
15000010	51095	COMMUNITY CENTER ATTENDANTS	13,500	13,500	10,789	1,221	0	2,711	13,500	0
15000010	51400	TEMPORARY PAYROLL	15,000	15,000	7,586	0	0	7,414	15,000	0
15000010	51500	OVERTIME	8,000	8,000	9,388	238	0	-1,388	14,000	-6,000
15000010	52220	OUTSIDE PRINTING SERVICES	3,000	3,000	0	0	0	3,000	0	3,000
15000010	52810	VETERANS MEMORIAL DAY SERVICE	6,000	6,000	339	0	0	5,661	3,000	3,000
15000010	52840	BAND CONCERTS	8,250	8,250	8,000	0	0	250	8,250	0
15000010	52850	HOLIDAY FESTIVITIES	6,000	6,000	2,652	0	0	3,348	5,000	1,000
15000010	53490	OTHER OPERATING SUPPLIES	500	500	0	0	0	500	500	0
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
15000010	53570	TREES & SHRUBS	2,900	2,900	0	0	0	2,900	2,900	0

15000010	54320	PAYMENTS TO OUTSIDE AGENCIES	3,241	3,241	3,241	3,241	0	0	3,241	0
15000010	54350	PAYMENTS TO CITY AGENCIES	13,580	13,580	0	0	0	13,580	0	13,580
15000010	54470	CLIENT ASSISTANCE	10,000	10,000	1,403	493	0	8,597	10,000	0
		Total 15000010 HUMAN RESOURCES	327,190	327,190	221,954	27,927	0	105,236	312,610	14,580
15100010	51000	REGULAR WAGES	165,802	165,802	121,809	15,943	0	43,993	165,802	0
15100010	51100	SR CNT P/T	15,759	15,759	11,010	1,342	0	4,749	15,759	0
15100010	51110	ALLTWN SR CENTER OFFICE P/T	29,029	29,029	18,853	2,497	0	10,176	24,030	4,999
15100010	52310	CONVENTIONS & DUES	490	490	85	0	0	405	490	0
15100010	52410	INSTRUCTORS	5,487	5,487	4,220	390	0	1,267	5,487	0
15100010	52540	MOTOR VEHICLE MAINT/REPAIR	4,000	4,000	0	0	0	4,000	4,000	0
15100010	52630	RENTAL OF VEHICLES	196	196	0	0	0	196	196	0
15100010	52700	TRANSPORTATION CONTRACT	261,571	261,571	138,143	16,784	0	123,428	261,571	0
15100010	52710	ELDERLY NUTRITION	11,532	11,532	189	281	0	11,343	3,500	8,032
15100010	53490	OTHER OPERATING SUPPLIES	3,763	3,763	1,102	0	0	2,661	3,763	0
		Total 15100010 ELDERLY SERVICES	497,629	497,629	295,410	37,237	0	202,219	484,598	13,031
15202050	51000	REGULAR WAGES	317,062	317,062	245,429	30,919	0	71,633	320,627	-3,565
15202050	51080	RECREATION AIDES	39,808	39,808	33,775	625	0	6,033	39,808	0
15202050	51130	BEACH CONSTABLES	53,750	53,750	33,422	1,280	0	20,328	42,345	11,405
15202050	51160	SPECIAL ACTIVITY INSTRUCTORS	13,320	13,320	11,473	998	0	1,848	13,320	0
15202050	51170	SUPERVISORS & INSTRUCTORS	69,534	69,534	52,114	832	0	17,420	59,078	10,456
15202050	51180	LIFE GUARDS	65,000	65,000	35,044	0	0	29,956	65,000	0
15202050	51500	OVERTIME	12,800	12,800	10,104	0	0	2,696	12,000	800
15202050	52230	BEACH STICKERS	4,000	4,000	0	0	0	4,000	4,000	0
15202050	52310	CONVENTIONS & DUES	750	750	710	0	0	40	750	0
15202050	52530	BUILDING MAINTENANCE/REPAIR	10,000	10,000	5,102	252	0	4,898	10,000	0
15202050	52750	FEES AND CHARGES	5,080	5,080	0	0	0	5,080	5,080	0
15202050	53250	TOOLS & MISCELLANEOUS EQUIPMNT	2,500	2,500	0	0	0	2,500	2,500	0
15202050	53440	MEDICAL SUPPLIES	2,600	2,600	1,870	0	192	538	2,600	0
15202050	53540	RECREATION SUPPLIES	14,000	14,000	6,857	0	31	7,112	14,000	0
15202050	54320	PAYMENTS TO OUTSIDE AGENCIES	21,200	21,200	0	0	0	21,200	21,200	0
15202050	55520	OTHER RECREATION EQUIPMENT	4,800	4,800	2,000	0	0	2,800	4,800	0
		Total 15202050 RECREATIONAL SERVICE	636,204	636,204	437,899	34,905	223	198,081	617,108	19,096
15202051	51400	TEMPORARY PAYROLL	119,879	119,879	96,001	0	0	23,878	119,879	0
15202051	52700	TRANSPORTATION CONTRACT	14,660	14,660	12,234	0	0	2,427	14,660	0
15202051	52750	FEES AND CHARGES	6,000	6,000	5,272	0	0	728	6,000	0
		Total 15202051 DAY CAMP PROGRAM	140,539	140,539	113,507	0	0	27,032	140,539	0
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	FY 18 FORECAST	
15202552	52620	RENTAL OF BUILDINGS	35,000	35,000	0	0	35,000	0	35,000	0
		Total 15202552 BENNETT RINK PROGRAM	35,000	35,000	0	0	35,000	0	35,000	0
15202553	51040	AQUATIC PROGRAM INSTRUCTORS	17,856	17,856	8,459	1,035	0	9,397	11,000	6,856
15202553	51070	SWIMMING POOL STAFF	59,828	59,828	39,063	4,244	0	20,765	47,198	12,630
15202553	51140	SWIM TEAM COACH	22,242	22,242	18,310	2,666	0	3,932	17,562	4,680
15202553	51300	POOL CUSTODIANS	16,000	16,000	14,372	2,659	0	1,628	13,205	2,795

15202553	52770	OTHER CONTRACTUAL SERVICES	6,000	6,000	693	0	0	5,308	6,000	0
15202553	53540	RECREATION SUPPLIES	1,860	1,860	175	0	0	1,685	1,860	0
15202553	53545	SPECIAL ACTIVITY SUPPLIES	5,880	5,880	930	0	0	4,950	5,880	0
		Total 15202553 AQUATIC PROGRAMS	129,666	129,666	82,002	10,605	0	47,664	102,705	26,961
15300010	51000	REGULAR WAGES	363,127	363,127	291,552	34,916	0	71,575	363,127	0
15300010	51500	OVERTIME	3,000	3,000	2,252	0	0	748	3,000	0
15300010	52310	CONVENTIONS & DUES	650	650	629	0	0	21	650	0
15300010	52450	MEDICAL SERVICES	3,000	3,000	1,100	0	0	1,900	3,000	0
15300010	52535	PEST CONTROL	3,000	3,000	2,810	0	0	190	3,000	0
15300010	52780	UNIFORM ALLOWANCE - FULL TIME	650	650	197	0	0	453	650	0
15300010	53440	MEDICAL SUPPLIES	1,100	1,100	604	0	0	496	1,100	0
15300010	53490	OTHER OPERATING SUPPLIES	250	250	24	0	0	226	250	0
		Total 15300010 HEALTH DEPARTMENT	374,777	374,777	299,168	34,916	0	75,609	374,777	0
16001060	51000	REGULAR WAGES	1,596,000	1,596,000	1,197,000	0	0	399,000	1,596,000	0
		Total 16001060 MAIN LIBRARY	1,596,000	1,596,000	1,197,000	0	0	399,000	1,596,000	0
18009980	54030	GEN'L LIABILITY INS PREMIUM	485,977	485,977	264,720	62,704	0	221,257	485,977	0
		Total 18009980 CITY INSURANCE - PRE	485,977	485,977	264,720	62,704	0	221,257	485,977	0
18009981	54210	PHYSICAL AUTO DAMAGE	50,000	50,000	42,553	0	0	7,447	80,000	-30,000
18009981	54230	GENERAL LIABILITY LOSSES	200,000	200,000	223,340	8,978	0	-23,340	320,000	-120,000
18009981	54250	OTHER LOSSES	40,000	40,000	4,386	4,386	0	35,614	40,000	0
		Total 18009981 CITY INSURANCE - RET	290,000	290,000	270,279	13,364	0	19,721	440,000	-150,000
18109982	51530	VACATION BUY BACK	100,000	100,000	70,524	13,919	0	29,476	100,000	0
18109982	51700	LONGEVITY PAY	90,000	90,000	88,166	0	0	1,834	90,000	0
18109982	54110	HEALTH INSURANCE PREMIUMS	7,943,738	7,943,738	7,954,249	837,521	0	-10,511	10,400,000	-2,456,262
18109982	54120	LIFE INSURANCE PREMIUMS	128,684	128,684	104,421	10,749	0	24,263	136,909	-8,225
18109982	54130	FICA-CITY'S SHARE	1,365,600	1,365,600	1,014,412	117,239	0	351,188	1,365,600	0
18109982	54140	PENSION - CITY'S SHARE	1,034,000	1,034,000	873,329	105,139	0	160,671	1,184,999	-150,999
18109982	54141	PENSION POLICE	2,091,000	2,091,000	1,568,250	0	0	522,750	1,927,100	163,900
ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	MAR YTD EXPENDED	MTD EXPENDED	ENCUMBRAN	AVAILABLE BUDGET	FY 18 FORECAST	
18109982	54170	LONG TERM DISABILITY PREMIUM	100,000	100,000	66,777	6,689	0	33,223	95,000	5,000
18109982	56180	EDUCATIONAL REIMBURSEMENT	15,000	15,000	1,000	0	0	14,000	15,000	0
		Total 18109982 CITY GRANTED BENEFIT	12,868,022	12,868,022	11,741,128	1,091,256	0	1,126,894	15,314,608	-2,446,586
18109983	54160	CT UNEMPLOYMENT COMPENSATION	50,000	50,000	22,655	0	0	27,345	75,000	-25,000
18109983	54180	HEART & HYPERTENSION	445,000	445,000	170,951	18,032	0	274,049	260,621	184,379
18109983	54190	WORKERS COMPENSATION PREMIUM	1,600,000	1,600,000	1,330,999	132,615	0	269,001	1,700,000	-100,000
		Total 18109983 STATE MANDATED BENEF	2,095,000	2,095,000	1,524,605	150,647	0	570,395	2,035,621	59,379
18209984	54510	GEN'L PURPOSE BONDS-PRINCIPAL	14,380,000	14,380,000	12,675,416	4,995,000	0	1,704,584	12,515,000	1,865,000
18209984	54520	GEN'L PURPOSE BONDS - INTEREST	4,574,274	4,574,274	3,034,969	457,387	0	1,539,305	3,684,825	889,449
18209984	54530	GEN'L PURPOSE BANS - INTEREST	0	0	98,678	0	0	-98,678	98,678	-98,678
18209984	54640	CLEAN WATER FUND PMTS(P&I)	815,137	815,137	635,801	59,793	0	179,336	815,137	0

18209910	56190	Bond EXPENSE	0	0	287,381	0	0	-287,381	287,381	-287,381
		Total 18209984 DEBT SERVICE - PAYME	19,769,411	19,769,411	16,732,245	5,512,180	0	3,037,166	17,401,021	2,368,390
18309910	54320	PAYMENTS TO OUTSIDE AGENCIES	44,844	44,844	18,316	0	0	26,528	36,632	8,212
		Total 18309910 C-MED	44,844	44,844	18,316	0	0	26,528	44,844	0
19009990	52340	MILEAGE ALLOWANCE REIMBURSEMEN	7,000	7,000	2,951	139	0	4,050	5,495	1,505
19009990	56010	UNALLOCATED CONTINGENCY	431,739	431,739	0	0	0	431,739	0	431,739
19009990	56140	PRIMARY EXPENSE	35,000	35,000	53,088	21,254	0	-18,088	35,000	0
19009990	56220	ACTUARIAL VALUATION	7,500	7,500	0	0	0	7,500	7,500	0
19009990	56305	ELECTION EXPENSE	35,000	35,000	36,369	0	0	-1,369	36,368	-1,368
19009990	56360	BANK SERVICE FEES	70,000	70,000	49,503	3,841	0	20,497	70,000	0
19009990	56370	DOG FUND REPORT	8,000	8,000	8,541	0	0	-541	8,540	-540
19009990	56990	MISCELLANEOUS	2,000	2,000	11,756	0	0	-9,756	11,756	-9,756
19009990	56997	SEIZED ASSETS DEFICIT	40,000	40,000	40,000	0	0	0	40,000	0
		Total 19009990 UNALLOCATED EXPENSES	636,239	636,239	202,206	25,233	0	434,033	214,659	421,580
		Total CITYGENERAL FUND	73,143,259	73,143,259	57,160,410	9,789,788	1,101,231	14,881,618	72,611,293	531,966
		BOARD OF EDUCATION	89,626,581	89,626,581	64,212,164	7,749,750	1,367,736	24,046,681	89,626,581	0
		Expense Total	162,769,840	162,769,840	121,372,574	17,539,538	2,468,967	38,928,299	162,237,874	531,966

West Haven Revenue Projections April 2018

		FY17 Unaudited Actual	FY18 OPERATING BUDGET	FY18 March YTD	FY18 Forecast
<u>CURRENT PROPERTY TAX LEVY</u>					
<u>10124041-41100</u>	<u>current property tax levy - R/E, PP/MV</u>	\$ 91,343,211	\$ 91,963,234	\$ 90,594,637	\$ 92,486,234
<u>NON CURRENT TAXES</u>					
<u>10124041-41101</u>	<u>motor vehicle supp. pa 76-338</u>	\$ 1,382,683	\$ 947,915	\$ 1,242,121	\$ 1,235,683
<u>10124041-41200</u>	<u>prior years tax lien levy</u>	\$ 429,043	\$ 400,000	\$ 599,901	\$ 525,000
<u>10124041-41300</u>	<u>suspense tax</u>	\$ 87,525	\$ 100,000	\$ 98,209	\$ 100,000
	Subtotal	\$ 1,899,251	\$ 1,447,915	\$ 1,940,231	\$ 1,860,683
<u>INTEREST & LIEN FEES</u>					
<u>10124041-41610</u>	<u>current property tax interest</u>	\$ 438,920	\$ 575,000	\$ 315,082	\$ 440,000
<u>10124041-41620</u>	<u>prior years tax interest levy</u>	\$ 197,278	\$ 270,000	\$ 219,372	\$ 244,000
<u>10124041-41630</u>	<u>suspense interest tax</u>	\$ 97,275	\$ 150,000	\$ 111,881	\$ 150,000
	Subtotal	\$ 733,473	\$ 995,000	\$ 646,335	\$ 834,000
<u>LICENSES & PERMITS</u>					
<u>10112542-42150</u>	<u>animal licenses</u>	\$ 15,613	\$ 13,000	\$ 7,655	\$ 15,613
<u>10112542-42160</u>	<u>marriage licenses</u>	\$ 4,114	\$ 3,000	\$ 1,797	\$ 4,114
<u>10112542-42170</u>	<u>sporting licenses</u>	\$ 281	\$ 200	\$ 324	\$ 276
<u>10119042-42210</u>	<u>building permits</u>	\$ 759,930	\$ 1,025,000	\$ 694,439	\$ 1,025,000
<u>10119042-42220</u>	<u>electrical permits</u>	\$ 134,882	\$ 150,000	\$ 117,032	\$ 150,000
<u>10119042-42230</u>	<u>excavation permits</u>	\$ 5,400	\$ 7,000	\$ 3,875	\$ 5,400
<u>10119042-42240</u>	<u>plumbing & heating permits</u>	\$ 172,270	\$ 215,000	\$ 42,471	\$ 150,000
<u>10119042-42250</u>	<u>zoning permits</u>	\$ 108,623	\$ 87,000	\$ 82,655	\$ 105,623
<u>10131042-42110</u>	<u>alcoholic beverage licenses</u>	\$ 152	\$ 150	\$ 106	\$ 150
<u>10131042-42130</u>	<u>police license & protect. permits</u>	\$ 25,327	\$ 20,000	\$ 12,933	\$ 25,327
<u>10132042-42910</u>	<u>city clerk fees collected</u>	\$ 6,426	\$ 7,100	\$ 4,443	\$ 5,426
<u>10132042-42920</u>	<u>dog pound releases</u>	\$ 888	\$ 4,000	\$ (1,024)	\$ 3,000
<u>10153042-42120</u>	<u>health licenses & rest. permits</u>	\$ 80,765	\$ 80,000	\$ 12,110	\$ 80,765
	Subtotal	\$ 1,314,671	\$ 1,611,450	\$ 978,816	\$ 1,570,694
<u>FINES, FORFEITS & PENALTIES</u>					
<u>10131043-43100</u>	<u>parking tags</u>	\$ 201,786	\$ 84,426	\$ 206,672	\$ 225,000
<u>10124043-43200</u>	<u>tax fines penalties</u>	\$ 6,856	\$ 25,000	\$ 25,983	\$ 6,856
<u>10124043-43250</u>	<u>bldg code violations</u>	\$ -	\$ -	\$ 694	\$ 1,174
	Subtotal	\$ 208,642	\$ 109,426	\$ 233,348	\$ 233,030
<u>USE OF MONEY/PROPERTY</u>					
<u>10120044-44100</u>	<u>from invest. general fund</u>	\$ 7,199	\$ 5,000	\$ 107,190	\$ 36,000
<u>10120044-44210</u>	<u>rents from city facilities</u>	\$ 16,185	\$ 25,000	\$ 20,250	\$ 25,000
	Subtotal	\$ 23,384	\$ 30,000	\$ 127,440	\$ 61,000
<u>FROM OTHER AGENCIES</u>					
<u>10119045-45130</u>	<u>fema</u>	\$ -	\$ -	\$ -	\$ -
<u>10119045-45190</u>	<u>Adult Education</u>	\$ -	\$ -	\$ -	\$ -
<u>10120045-45211</u>	<u>educational cost sharing (ECS)</u>	\$ 45,096,042	\$ 41,558,928	\$ 21,973,432	\$ 44,894,871
<u>10120045-45212</u>	<u>transport. grants public & private</u>	\$ -	\$ -	\$ -	\$ -
<u>10120045-45213</u>	<u>special aid handicapped</u>	\$ -	\$ -	\$ -	\$ -
<u>10120045-45214</u>	<u>Special Education Grant</u>	\$ -	\$ 8,458,199	\$ 1,488,232	\$ -
<u>10120045-45215</u>	<u>school build. construction</u>	\$ 475,000	\$ -	\$ -	\$ -
<u>10120045-45219</u>	<u>health/welfare parochial school</u>	\$ 62,337	\$ 60,000	\$ 74,225	\$ 74,225
<u>10120045-45231</u>	<u>pilot -state, colleges & hosp.</u>	\$ 5,008,541	\$ 5,461,372	\$ 5,412,671	\$ 5,412,671
<u>10120045-45233</u>	<u>prop tax relief manuf.</u>	\$ 147,516	\$ -	\$ -	\$ 147,516
<u>10120045-45234</u>	<u>elderly/disability property tax relief</u>	\$ 378,897	\$ 400,000	\$ 6,000	\$ 6,000
<u>10120045-45235</u>	<u>mashantuc. pequot st.prop.</u>	\$ 969,932	\$ 951,618	\$ 634,412	\$ 951,618
<u>10120045-45236</u>	<u>prop.tax relief-total disability</u>	\$ -	\$ 5,977	\$ 5,370	\$ 5,370
<u>10120045-45237</u>	<u>pilot -state, owned prop.</u>	\$ -	\$ 63,554	\$ -	\$ -
<u>10120045-45238</u>	<u>prop.tax relief veterans reimburse.</u>	\$ 118,373	\$ 101,000	\$ 133,950	\$ 133,949
<u>10120045-45243</u>	<u>boat grant pilot-vessels</u>	\$ -	\$ -	\$ -	\$ -

			FY17 Unaudited Actual		FY18 OPERATING BUDGET		FY18 March YTD		FY18 Forecast
10120045-45246	prop.tax relief hotel tax	\$	-	\$	-	\$	-	\$	-
10120045-45248	town road aid	\$	616,673	\$	616,673	\$	308,801	\$	616,673
10120045-45271	state task force reimb.- police	\$	-	\$	-	\$	-	\$	-
10120045-45290	state miscellaneous grants	\$	122,295	\$	122,000	\$	122,386	\$	122,295
10120045-45247	mrsa select pilot	\$	324,832	\$	339,563	\$	-	\$	-
10120045-45240	mrsa sales tax sharing	\$	1,121,850	\$	1,614,877	\$	-	\$	-
10120045-45249	mrsa motor vehicle	\$	-	\$	2,255,190	\$	-	\$	-
10120045-45869	Municipal Accountability Grant	\$	-	\$	-	\$	-	\$	-
	Subtotal	\$	54,442,288	\$	62,008,951	\$	30,159,479	\$	52,365,188
CHARGES - CURRENT SERVICES									
10112546-46940	record legal instruments fee	\$	596,976	\$	625,000	\$	461,581	\$	625,000
10131046-46710	police charges- pub.safety	\$	22,185	\$	10,000	\$	10,951	\$	10,000
10120046-46920	sundry other misc.	\$	150	\$	150	\$	-	\$	150
10120046-46950	misc. public works/sewer-orange	\$	37,060	\$	38,578	\$	819	\$	38,578
10120046-46952	misc. gen. govt. - all other	\$	116,540	\$	90,000	\$	62,229	\$	90,000
10170046-46955	misc. schools	\$	4,810	\$	-	\$	-	\$	-
10120046-46956	misc. parks & recreation	\$	325,237	\$	360,000	\$	146,345	\$	325,237
10131046-46720	police charges- pd extra	\$	-	\$	-	\$	-	\$	-
10140046-46953	public works - all other	\$	330	\$	4,000	\$	1,460	\$	370
10153046-46930	vaccines health flu fees	\$	-	\$	-	\$	20	\$	-
10154046-46954	misc. welfare - all other	\$	-	\$	-	\$	-	\$	-
	Subtotal	\$	1,103,288	\$	1,127,728	\$	683,405	\$	1,089,335
OTHER REVENUES									
10120045-45310	telephone access	\$	117,044	\$	100,373	\$	97,040	\$	117,044
10120045-45340	SCCRWA pilot NH water	\$	296,330	\$	296,330	\$	305,665	\$	296,330
10120047-43300	park. Meter	\$	25,263	\$	20,000	\$	46,893	\$	80,000
10120047-47200	sale of property & fixed assets	\$	308,450	\$	-	\$	199,200	\$	137,000
10120047-47350	pilot housing authority	\$	149,431	\$	141,000	\$	141,536	\$	149,431
10120047-47360	sewer collection fee exp.	\$	55,166	\$	48,397	\$	55,166	\$	55,166
10120047-47380	insurance reimbursement	\$	25,783	\$	20,000	\$	6,291	\$	20,000
10120047-47800	yale voluntary contribution	\$	422,651	\$	413,060	\$	427,290	\$	427,289
10120047-47900	miscellaneous revenues	\$	197,203	\$	215,000	\$	127,136	\$	197,203
10120047-47904	quigley/yale parking	\$	45,103	\$	40,000	\$	32,702	\$	45,103
10130047-47310	fire dist. share of ERS & ERS grant	\$	779,957	\$	791,955	\$	367,573	\$	791,955
10130047-47320	police dept.share of ERS	\$	-	\$	-	\$	-	\$	-
10145047-47340	organic recycl. compost	\$	12,380	\$	18,605	\$	370	\$	12,380
	Subtotal	\$	2,434,761	\$	2,104,720	\$	1,806,862	\$	2,328,901
OTHER FIN. SOURCES									
10121047-48210	Premium on Bond Notes	\$	-	\$	-	\$	1,040,796	\$	-
10121048-49999	Bond Proceeds	\$	-	\$	-	\$	16,135,000	\$	-
10120048-48300	residual equity trans in	\$	415,779	\$	200,000	\$	-	\$	300,000
10120048-48400	contribution from fund balance	\$	-	\$	-	\$	-	\$	-
10120048-48500	contribution from sewer fund	\$	1,381,086	\$	1,171,416	\$	1,171,416	\$	1,171,416
10121054-54390	operating transfers	\$	-	\$	-	\$	-	\$	-
	Subtotal	\$	1,796,865	\$	1,371,416	\$	18,347,212	\$	1,471,416
	Grand Total	\$	155,299,834	\$	162,769,840	\$	145,517,766	\$	154,300,481

	<u>Fav/(Unf)</u>
Revenue Shortfall	\$ (8,469,359)
Operating Expense Under Run	531,966
Total Operating	\$ (7,937,393)
2017 Unaudited Estimate Shortfall	(1,400,000)
Total Shortfall	\$ (9,337,393)

AN ORDINANCE AUTHORIZING THE ISSUANCE OF \$8,754,000 BONDS PLUS ADDITIONAL FINANCING COSTS OF THE CITY TO MEET CERTAIN 2015/2016, 2016/2017 AND 2017/2018 CAPITAL BUDGET APPROPRIATIONS, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

WHEREAS, the City Council of the City of West Haven (the “City”) has previously adopted the City’s 2015/2016 Capital Budget, as amended from time to time (the “2015/2016 Capital Budget”); and

WHEREAS, the City desires to finance a portion of the City’s 2015/2016 Capital Budget in an amount up to \$800,000 as shown on Exhibit A attached hereto; and

WHEREAS, the City Council of the City has previously adopted the City’s 2016/2017 Capital Budget, as amended from time to time (the “2016/2017 Capital Budget”); and

WHEREAS, the City desires to finance a portion of the City’s 2016/2017 Capital Budget in an amount up to \$800,000 as shown on Exhibit A attached hereto; and

WHEREAS, the City Council of the City has previously adopted the City’s 2017/2018 Capital Budget, as amended from time to time (the “2017/2018 Capital Budget”); and

WHEREAS, the City desires to finance a portion of the City’s 2017/2018 Capital Budget in an amount up to \$7,154,000 as shown on Exhibit A attached hereto; and

WHEREAS, the City Council has determined to authorize bonding for certain capital projects included in the 2015/2016 Capital Budget, the 2016/2017 Capital Budget and the 2017/2018 Capital Budget; and now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST HAVEN:

Section 1. The sums set opposite the capital projects hereinafter listed in Exhibit A attached hereto (as may be more fully described in the narrative description of such improvements in the 2015/2016 Capital Budget, the 2016/2017 Capital Budget and the 2017/2018 Capital Budget of the City, hereafter the “Projects”) are hereby appropriated to meet the costs thereof or so much thereof as may be accomplished within said appropriation, and for architectural, design, engineering, hydraulic, site acquisition, development, demolition and disposal, environmental studies, surveying, infrastructure improvements, paving, material, utility charges, data systems, furniture and fixtures, equipment, testing, insurance, training, administrative, advertising, printing, legal, other consultant fees, and any appurtenances related to the Projects, as well as the cost of the establishment and maintenance of any reserve pursuant to Chapter 109, Chapter 117 and other chapters of the General Statutes of Connecticut, as amended (the “Connecticut Statutes”). Said appropriations to be inclusive of any and all Federal and State grants-in-aid thereof.

Section 2. To meet said appropriations, \$8,754,000 bonds or other obligations of the City (in the amounts set forth in Exhibit A attached hereto) plus an additional amount for all necessary and appropriate financing costs not in excess of three percent of the cost of the Projects, or so much thereof as may be necessary for said purpose (the “Bonds”), may be issued,

maturing not later than the twentieth year after their date, or such later date as may be allowed by law. The Bonds may be issued in one or more series as shall be determined by the Mayor, City Treasurer, and the Director of Finance (collectively, the "Bond Committee"), and the amount of Bonds of each series to be issued shall be fixed by a majority of the Bond Committee. The Bonds shall be issued in an amount up to the City's share of the cost of the Projects determined after considering the estimated amount of any State and Federal grants in aid for the Projects, or the actual amount thereof if such amount is ascertainable, and the anticipated times of receipt thereof, provided that the total amount of Bonds to be issued shall not be less than an amount which will provide funds sufficient, with other funds available for such purpose, to pay the principal of and the interest on all outstanding temporary borrowings issued in anticipation of the receipt of the proceeds of said Bonds, and any administrative, printing and legal costs of issuing the Bonds as determined by a majority of the Bond Committee. The Bonds shall be in the denomination of \$1,000 or a whole multiple thereof, be issued in bearer form or in fully registered form, be executed in the name and on behalf of the City by the manual or facsimile signatures of a majority of the Bond Committee, bear the City seal or a facsimile thereof, be certified by a bank or trust company designated by a majority of the Bond Committee, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by a majority of the Bond Committee and be approved as to their legality by the City's bond counsel. The Bonds shall bear such rate or rates of interest as shall be determined by a majority of the Bond Committee. The Bonds shall be general obligations of the City and shall comply with all requirements of law, including any debt limit, relating to the authorization or issuance of such Bonds. The Bonds may also be secured as to both principal and interest, to the extent permitted by law, by a pledge of certain revenues or benefit assessments or both. The aggregate principal amount of the Bonds, installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such Bonds, including any repayment agreements or memoranda of understanding, or whether any of the Bonds will be issued as taxable bonds, shall be determined by a majority of the Bond Committee, in accordance with the requirements of the Connecticut Statutes.

Section 3. In connection with the issuance of any bonds or notes authorized herein (collectively, the "Obligations"), the City, as determined by a majority of the Bond Committee, may exercise any power delegated to municipalities pursuant to the Connecticut Statutes, including the authority to establish credit facilities and to enter into agreements managing interest rate risk. The City, as determined by a majority of the Bond Committee, shall have all appropriate powers under the Connecticut Statutes, including Chapter 748 (Registered Public Obligations Act), Chapter 173 (School Building Projects), Chapter 446k (Water Pollution Control) and Chapter 109 (Municipal Bond Issues), to issue, sell and deliver the Obligations and, further, shall have the full power and authority to do all that is required under the Internal Revenue Code of 1986, as amended, and other applicable laws and regulations of the United States, to provide for issuance of the Obligations in tax exempt form and to meet all requirements which are or may become necessary in and subsequent to the issuance and delivery of the Obligations in order that the interest on the Obligations be and remain exempt from Federal income taxes, including, without limitation, to covenant and agree to restriction on investment yield of bond proceeds, rebate of arbitrage earnings, and expenditure of proceeds within required time limitations. In order to meet the capital cash flow expenditure needs of the City, a majority of the Bond Committee is authorized to collectively allocate and reallocate expenditures incurred for the Projects to any bonds or notes of the City outstanding as of the date of such allocation, and the bonds or notes to which such expenditures have been allocated shall be deemed to have been issued for such purpose, including the bonds and notes herein authorized.

Section 4. Said Bonds shall be sold in a competitive offering or by negotiation as determined by a majority of the Bond Committee. If sold at competitive offering, the Bonds shall be sold by a majority of the Bond Committee at not less than par and accrued interest on the basis of the lowest net or true interest cost to the City, by sealed proposals, auction, or other comparative method. If the Bonds are sold by negotiation, the purchase contract shall be signed by a majority of the Bond Committee. With respect to the receipt of original issuance premium or bid premium upon the sale of the bonds or notes herein authorized, the City is authorized, but not required, to apply original issuance premium and bid premium, if applicable, to fund future debt service payments on the City's bonds and notes or to fund any purpose for which bonds of the City are authorized to be issued, and such application shall reduce the amount of authorized and unissued bonds for the purpose to which the premium was applied, in the amount so applied.

Section 5. Said Bonds may be secured by the City's property taxes, including interest, penalties and related charges, pursuant to Chapter 117 and other chapters of the Connecticut Statutes, and, if deemed necessary or appropriate and in the City's best interest by a majority of the Bond Committee, the Bond Committee, on behalf of the City, is hereby authorized: (i) to establish a property tax intercept procedure and a debt service payment fund pursuant to Chapter 117 of the Connecticut Statutes, §7-560 et seq., and other Chapters of the Connecticut Statutes, on such terms as a majority of the Bond Committee deem necessary or appropriate, and (ii) to take all further actions which a majority of the Bond Committee deem necessary or appropriate to so secure the Bonds or which are contemplated by law. A majority of the Bond Committee, if they determine it to be advisable, necessary or appropriate, is authorized, on behalf of the City, to enter into an indenture of trust and/or a supplemental indenture of trust to any existing indenture of the City (collectively, the "Indenture") with a bank or trust company located within or without the State of Connecticut (the "Trustee"), and to covenant: (i) if the Bonds are issued pursuant to such Indenture that all or a portion of the City's property taxes shall be paid to the Trustee and be held in trust for the benefit of the holders of the Bonds as provided in Chapter 117 and other Chapters of the Connecticut Statutes, and (ii) the terms on which any payments or reserves securing the payment of the Bonds will be paid, and the terms of any reserve or other fund for the benefit of the holders of the Bonds; and, in any event, to amend or supplement the Indenture containing such terms and conditions as a majority of the Bond Committee shall determine to be necessary or advisable and in the best interest of the City, the execution thereof to be conclusive evidence of such determination.

Section 6. The issue of the Obligations aforesaid and of all other bonds or notes of the City heretofore authorized but not yet issued, as of the effective date of this Ordinance, would not cause the indebtedness of the City to exceed any debt limit calculated in accordance with law.

Section 7. The City is authorized to make temporary borrowings in anticipation of the receipt of the proceeds of any series of said Bonds or any anticipated amounts of State and Federal grants in aid for the Projects. Notes evidencing such borrowings shall be signed by the manual or facsimile signatures of a majority of the Bond Committee, have the seal of the City or a facsimile thereof affixed, be payable at a bank or trust company designated by a majority of the Bond Committee, be certified by a bank or trust company designated by a majority of the Bond Committee, pursuant to Section 7-373 of the Connecticut Statutes, and be approved as to their legality by the City's bond counsel. Notes shall be sold in competitive offering or by negotiation as determined by a majority of the Bond Committee. If sold in a competitive offering, the notes shall be sold by a majority of the Bond Committee at not less than par and accrued interest on the basis of the lowest net or true interest cost to the City, by sealed proposals, auction or other comparative method. If the notes are sold by negotiation, the purchase contract shall be signed

by a majority of the Bond Committee. The notes shall be issued with maturity dates which comply with the provisions of the Connecticut Statutes that govern the issuance of such notes. The notes shall be general obligations of the City and shall comply with all requirements of law, including any debt limit, relating to the authorization or issuance of such notes. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said Bonds, shall be included as a cost of the Projects. Upon the sale of said Bonds the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such temporary borrowings then outstanding or shall be deposited with a bank or trust company in trust for such purpose. The City is also authorized to issue notes in anticipation of the receipt of grants, if applicable, and a majority of the Bond Committee shall determine the terms and conditions of such issuance.

Section 8. (a) In the case of the capital project set forth in Exhibit A under the heading “Water Pollution Control Authority – Sewer Pump Station Upgrades” (the “Pump Station Project”), \$4,079,000 of interim funding obligations and project loan obligations or any other obligations of the City evidencing an obligation to repay any portion of the costs of the Pump Station Project determined by the State of Connecticut Department of Energy and Environmental Protection, Public Health or other department as applicable to be eligible for funding under Section 22a-475 et seq. of the Connecticut General Statutes, as the same may be amended from time to time (the “Clean Water Fund Program”) plus an additional amount for all necessary and appropriate financing costs not in excess of three percent of the cost of the Pump Station Project, or so much thereof as may be necessary for said purpose (the “Clean Water Fund Obligations”), may be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. The Clean Water Fund Obligations may be issued in one or more series as shall be determined by the Bond Committee, and the amount of Clean Water Fund Obligations of each series to be issued shall be fixed by a majority of the Bond Committee. The Clean Water Fund Obligations shall be issued in an amount up to the City’s share of the cost of the Pump Station Project determined after considering the estimated amount of any State and Federal grants in aid for the Pump Station Project, or the actual amount thereof if such amount is ascertainable, and the anticipated times of receipt thereof. The issuance of the Clean Water Fund Obligations and of all other bonds or notes of the City heretofore authorized but not yet issued, as of the effective date of this Ordinance, would not cause the indebtedness of the City to exceed any debt limit calculated in accordance with law. The Clean Water Fund Obligations shall be executed in the name and on behalf of the City by the manual or facsimile signatures of a majority of the Bond Committee, bear the City seal or a facsimile thereof. The Clean Water Fund Obligations may be general obligations of the City and shall comply with all requirements of law, including any debt limit, relating to the authorization or issuance of such Clean Water fund Obligations. The Clean Water Fund Obligations may also be secured as to both principal and interest, to the extent permitted by law, by a pledge of certain revenues or benefit assessments or both. The aggregate principal amount of the Clean Water Fund Obligations, installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such Clean Water Fund Obligations, including the rate or rates of interest, any repayment agreements or memoranda of understanding, shall be determined by a majority of the Bond Committee, in accordance with the requirements of the Connecticut Statutes; and

(b) any combination of Obligations and Clean Water Fund Obligations for the Pump Station Project as set forth in the preceding Sections may be issued, provided that the total, aggregate principal amount thereof issued, and including the amount of any grant funding

obtained, shall not exceed \$4,079,000 plus an amount needed for necessary and appropriate financing costs related to the Pump Station Project.

Section 9. Resolution of Official Intent to Reimburse Expenditures with Borrowings. The City hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations, Title 26 (the “Regulations”), to reimburse expenditures paid 60 days prior to and after the date of passage of this Ordinance in the maximum amount and for the Projects described above with the proceeds of bonds, notes, or other obligations authorized to be issued by the City. Such obligations shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the project, or such later date the Regulations may authorize. The City hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance or his designee is authorized to pay project expenses in accordance herewith pending the issuance of reimbursement obligations, and to amend this declaration.

Section 10. The Director of Finance is hereby authorized to exercise all powers conferred by section 3-20e of the Connecticut Statutes with respect to secondary market disclosure and to provide annual information and notices of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds, notes or other obligations authorized by this Ordinance.

Section 11. The Mayor, the Director of Finance and any other duly authorized City, Board of Education or WPCA official is authorized to seek grants and other contributions for the costs of the Projects. Any such grants or contribution received prior to the issuance of any Obligations or Clean Water Fund Obligations authorized herein shall be applied to the costs of the Projects or to pay at maturity the principal of any outstanding bond anticipation note, grant anticipation note or other temporary obligation issued pursuant this Ordinance and shall reduce the amount of Obligations or Clean Water Fund Obligations that can be issued pursuant to this Ordinance. If such grants and contributions are received after the issuance of any Bonds or Clean Water Fund Obligations, they shall be applied to pay either non-financed portions of the Projects or debt service on the Bonds or Clean Water Fund Obligations provided such application does not adversely affect the tax exempt status of the Bonds or Clean Water Fund Obligations.

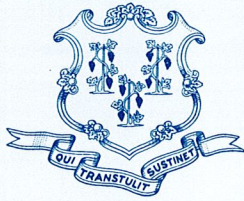
Section 12. This Ordinance shall be effective immediately upon the Mayor’s signature.

ENACTED BY THE CITY COUNCIL ON: _____

APPROVED BY THE MAYOR: _____ DATE: _____

EXHIBIT A

<u>Project Description</u>	<u>2015/2016 Capital Budget Appropriation</u>	<u>2016/2017 Capital Budget Appropriation</u>	<u>2017/2018 Capital Budget Appropriation</u>	<u>Total Bond Authorization</u>
<u>Public Works:</u>				
Beach Street Reconstruction Phase I & II*			\$ 50,000	\$ 50,000
Cove River Flood Mitigation			50,000	50,000
Storm Sewers Decree – MS4			250,000	250,000
Street Paving	\$800,000	\$800,000	800,000	2,400,000
<u>Water Pollution Control Authority</u>				
Sewer Pump Station Upgrades			4,079,000	4,079,000
Consent Decree Order - EPA			725,000	725,000
<u>Board of Education:</u>				
Restoration Upgrades at Carrigan			\$1,200,000	\$1,200,000
TOTAL:	<u>\$800,000</u>	<u>\$800,000</u>	<u>\$7,154,000</u>	<u>\$8,754,000</u>



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

MUNICIPAL ACCOUNTABILITY REVIEW BOARD

MEMORANDUM

TO: Beth A. Sabo, Commissioner of Human Resources, West Haven
Katherine Vecellio, President, West Haven Fire Department, West Shore Fire
Department and West Haven 911 Dispatchers, International Association of Firefighters
& UPFFA of CT, Local 5127

FROM: Robert S. Dakers, OPM 

SUBJECT: MARB Rejection of Tentative Collective Bargaining Agreement

DATE: April 19, 2018

According to Section 367(b)(6) of Special Act 17-2, June Special Session, the Municipal Accountability Review Board (MARB) shall have the same opportunity and authority to approve or reject, on not more than two occasions, proposed collective bargaining agreements as is provided to legislative body of the municipality. At its meeting on April 5, 2018, the MARB, by a majority vote, rejected the tentative agreement between the City of West Haven and West Haven Fire Department, West Shore Fire Department and West Haven 911 Dispatchers, International Association of Firefighters & UPFFA of CT, Local 5127

While the MARB recognizes the efforts of the parties to address the severe financial and budgetary problems confronting the City, there was discussion by the MARB regarding the City's ability and willingness to pay for this agreement. A majority of the MARB members believed that the agreement, including the proposed wage increases, would exacerbate the City's already current and projected annual deficits, currently at \$9.0 million or more, thereby warranting rejection of the tentative agreement. The chart referenced at the April 5, 2018 meeting that outlines some key provisions of labor contracts that have, to date, come before the MARB is attached for reference.

Please contact me if you have any questions in this regard for me or the MARB. The MARB looks forward to working with the parties as this process proceeds.

Attachment

Cc: Members of the MARB
Larry Wilson, Deputy State Treasurer
The Honorable Nancy Rossi, Mayor
Michael Sullivan, OPM
Alison Fisher, OPM
Riju Das, State Treasurer's Office

Selected major provisions of agreements presented to MARB to date April 5, 2018 OPM

	West Haven Water Pollution Control Local 1303-345	Hartford Local 1716	Hartford BOE School Safety Officers, Local 1018D	West Haven Dispatchers, Local 5127
Term	July 1, 2017 to June 30, 2020	July 1, 2015 to June 30, 2021	July 1, 2017 to June 30, 2019	July 1, 2017 to June 30, 2020
Wages	7/1/17: 0% 7/1/18 & 7/1/19: 2% Step movement	7/1/15; 7/1/16; 7/1/17: 0% 7/1/18; 7/1/19: 2% 7/1/20: 0% Step movement	7/1/17 & 7/1/18: 0% ; No steps Note: 7/1/16: 0% ; No steps	7/1/17: 0% 7/1/18; 7/1/19: 2% Step movement
Active Health Insurance	July 1, 2018: HDHP/HSA (\$2,000/\$4000; 50% HSA); Buy up option to PPO Employee Premium Share: Remain at 12%	July 1, 2018: HDHP/HSA (\$2,000/\$4000; 50% HSA); Buy up to PPO until 6/30/21 Employee Premium Share: 7/1/17: Remain at 12% 7/1/18; 7/1/19; 7/1/20: 13%, 14%, 15% Current: Retiree may purchase health insurance, at own cost; For those retiring w/ 25 years of service/ age 55, City contributes \$600 towards premium until age 62, with City paying full premium between age 62 and 65 New Agreement: Same, except same plan available to actives but no employer contribution to HSA; however, not able to purchase or remain on City health plan after age 65; New employees-not eligible for retiree health	PPO; 12% employee premium share effective July 1, 2014	July 1, 2018: HDHP/HSA (\$2,000/\$4000; 50% HSA); Buy up option to PPO Employee Premium Share: 7/1/17: 14% (prior 12%)
Retiree Health	Retirement 5/65 or 20/50 CURRENT If hired prior to 1/1/12 Pre-65: same premium share as actives for same plan as actives, as it changes from time to time. Post-65: same premium percentage as actives for supplement for retiree and spouse, not to exceed \$1,000/year retiree or \$2,000/year for retiree and spouse If hired 1/1/12 or after: 25% premium share for retiree and 50% for spouse both pre and post 65 Employees hired after July 1, 2017 not eligible for retiree health at retirement	Current: Retiree may purchase health insurance, at own cost; For those retiring w/ 25 years of service/ age 55, City contributes \$600 towards premium until age 62, with City paying full premium between age 62 and 65 New Agreement: Same, except same plan available to actives but no employer contribution to HSA; however, not able to purchase or remain on City health plan after age 65; New employees-not eligible for retiree health	No retiree health	Retirement: 20 yrs of service Pre-65: Retiree/dependents same health insurance as at time of retirement; until age 60 pay same premium share as actives; 60 to 65 same percentage as when retired; Employees hired after 2/1/18 not eligible. 65 and Beyond: Receive reimbursement for Medicare Part "B; Receive Plan F (Supplement) for retiree/spouse-same premium share as actives and 50% for spouse; Employees hired after 2/1/18 not eligible.
Pension	401K Plan: Employer contribution 5% of salary; employee 2% to max of \$25%, employer matches up to 8%	State MERF	City MERF Pension Plan: 25 yrs/age 55, or 10/60, pension 2% of final average pay x's years of service; Max of 70%; final pay is highest 5 of last 10 years gross earnings (incl OT); 4% active contributions to SSI taxed income, 7% above	401K Plan: Employer contrib 5% of salary; employee 2% to max of \$25%, employer matches up to 8%
Sick Leave Accumulation/Payout at retirement	Current: 90 (LTD plan after 90 days); Payout is 100% of days up to max of 90/100; Employees hired after 7/1/18 not eligible	Current: 150/50% or 50 days, whichever is greater New Agreement: 120/50% or 40 days, whichever is less	175/50% 100% of days up to 70 or 50% of total, whichever is higher	Current: 110/120 (depends on hire date) (LTD after 90 days); Payout 100% to max of 90/100; Employees hired after 2/1/18 not eligible



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

OFFICE OF THE SECRETARY

April 19, 2018

The Honorable Nancy Rossi, Mayor
The Honorable Ronald Quagliani, City Council President
Neil C. Cavallaro, Superintendent, West Haven Public Schools
City of West Haven
355 Main Street
West Haven, CT 06516

Subject: MARB Committee Review of Proposed Budget; State Municipal Restructuring Funds

Dear Mayor Rossi, City Council President Quagliani and Superintendent Cavallaro:

The purpose of this letter is to discuss and follow-up on issues raised at the recent meetings of the Municipal Accountability Review Board's (MARB) West Haven committee. These issues include: the City's current fiscal year budget (FY2018) and the status of the previous year audit (FY2017); the Mayor's proposed budget for FY2019; and the status of the City's five-year recovery plan ("recovery plan") required to apply to the State Office of Policy and Management (OPM) for Municipal Restructuring Funds ("restructuring funds"). In addition, expectations with respect to OPM's awarding of the restructuring funds will be outlined below.

FY2018 City Budget; FY2017 Audit

The City's most recent projections for revenues and expenditures for the current year, made in March and based on year-to-date amounts through January 31, 2018, estimated a general fund deficit of almost \$8.1 million. This would be in addition to the \$1.3 million anticipated in the yet to be completed audit for FY2017. In regard to these matters, the committee requested the following items be submitted prior to the next full MARB meeting on May 3, 2018:

- 1) A schedule or information from the draft FY2017 audit indicating the causes of the projected \$1.3 million operating deficit. This will help in analyzing potential shortfalls or areas of concern in the FY2018 and FY2019 budgets. The completion of the audit will also be a critical component in OPM's and the MARB's evaluation of the City's restructuring funds application.
- 2) Updated projections for current FY2018 related to revenues and expenditures, utilizing year to date amounts through March 31, 2018. This, as we understand it, may also be required locally by your balanced budget ordinance.
- 3) The West Haven Public Schools should provide also updated projections for current FY2018 related to revenues and expenditures, including special education, utilizing year to date amounts through March 31, 2018.
- 4) An updated schedule from the City's Finance Department and financial advisor showing debt service payments and any bond premiums for Fiscal Year 2018, Fiscal Year 2019 and for the term of the existing bonds. This schedules should tie out to amounts projected for the current year, FY2018, the proposed budget for FY2019 and for each of the years of the recovery plan. These amounts should include the impact of any new issuances, including Bond Anticipation Notes (BANs). The City's financial advisor should also be asked to suggest any restructuring scenarios that might be feasible and appropriate given the City's declining debt service in the out years of the plan.
- 5) Detailed schedule(s) for the projections of health insurance costs for FY2018, FY2019 and for each year of the recovery plan, broken down for the City, Allintown Fire, the Board of Education and the Sewer Fund. These projections should calculate the total costs of health coverage and the offsetting contributions by employees and other revenue sources in order to arrive at the employer's (i.e. the City's) cost. The assumptions used in making such projections, including health inflation, plan changes anticipated and others should be identified.

As I indicated at both the meeting of the Hartford MARB committee and at the West Haven committee meeting, it appears that OPM will receive more requests for restructuring funds for FY2018 than the \$27.2 million that is available. In addition, as indicated in the guidelines required by statute for the restructuring funds, priority will be given to municipalities whose plans include meaningful and achievable local actions when awarding funds. Therefore, the City is being requested to submit, prior to the May 3rd date noted above, for further review by the MARB and its West Haven committee, a detailed plan, containing specific amounts, action steps and dates, to reduce the current project deficit of approximately \$8.1 million as much as possible.

Mayor's Proposed Budget for FY2019

At its April 13th meeting, the West Haven MARB committee also again reviewed the Mayor's Proposed Budget for FY19. The information required above with respect to the FY2017 audit, updated FY2019 projections, debt service and health insurance projections and the plan to reduce the gap related to FY2018 will provide critical information that needs to be considered by both the City Council and the MARB when acting on the City's FY2018 budget and plans.

At its April 13th meeting, the MARB West Haven committee raised additional issues that will also have to be considered and addressed, as needed, in the adopted budget. These include:

- 1) The proposed budget increases the amount for current property taxes by \$800,000 above the March FY2018 projection despite a relatively flat grand list and a decrease in the assumed collection rate.
- 2) The proposed budget for State Education Cost Sharing (ECS) revenues does not appear to correctly handle the increase in FY 2019 ECS revenues. As an Alliance District, such increased amounts would be sent directly to the local Board of Education.
- 3) It will need to be determined if the contribution of \$1.1 million from the Sewer Fund reflected in the City's general fund budget has been adequately reflected in the Sewer Fund budget.

In addition, the Mayor's proposed budget fills in the City's structural gap with \$9.0 million in State restructuring funds. An issue in this regard is that the award of any amount of these funds depends on the submittal a Five-Year Recovery Plan which has not yet been submitted. In regard to the \$9.0 million assumed in the budget, the FY2019 budget should contain such actions as are necessary to limit the need for restructuring funds to \$6.0 million, or \$7.0 million provided that the budget makes adequate accommodation of the anticipated deficit for FY2017. In addition, as stated at committee meetings, the expectation is that the City's recovery plan, when submitted, will show a decreasing reliance on these recovery funds in future years.

Finally, in terms of MARB action on the City's FY2019 budget, it will be based on the following criteria outlined in the Board's adopted policies and procedures:

- a) The reasonableness of the assumptions utilized with respect to expenditures and revenues, including assumptions included in the recommended budget related to state revenues and property tax revenues and a mill rate;
- b) the overall balance and imbalance of expenditures and revenues;

- c) the achievability of efficiency measures included in the recommended budget;
- d) its impact on the municipality's long-term liabilities and the municipality's most current three-year financial plan; and
- e) any other issues or matters that would impact, in the MARB's opinion, the municipality's financial sustainability and vitality.

For planning purposes, the table at right shows a summary of recommended Municipal Restructuring and Contract Assistance payments for the two communities currently under MARB supervision. OPM will offer this distribution of the Municipal Restructuring funds to the MARB for their recommendation in May, 2018. These amounts are subject to change based on that recommendation, and are subject to all the requirements outlined in this letter.

\$ millions					
Hartford		Municipal Restructuring	Contract Assistance		Total
	FY 18	\$ 20	\$ 17 *		\$ 37
	FY 19	\$ -	\$ 40 **		\$ 40
West Haven					
	FY 18	\$ 8	\$ -		\$ 8
	FY 19	\$ 8	\$ -		\$ 8
Total					
	FY 18	\$ 28	\$ 17 ***		\$ 45
	FY 19	\$ 8	\$ 40		\$ 48

* \$5m of 2018 debt service payment will apply to 7/1/18 payment
 ** Final amount estimated, subject to OTT restructuring
 *** FY18 Municipal Restructuring Funds has \$700,000 holdback

Fiscal Sustainability

As was discussed at the MARB West Haven committee meetings, the City faces a significant ongoing gap that requires major structural changes in regard to property taxes and other revenues and in the major categories of costs. The City's budgets and five-year recovery plan must reflect significant actions with respect to these structural changes. A number of the areas in need of reform have been discussed at meetings and reflected on committee agendas. As just one area, the committee and the Mayor have discussed moving forward expeditiously on hiring an independent benefits consultant to assist with analyzing needed changes in this regard. These structural changes will be a continuing focus of the committee and the MARB. As allowed by Public Act 17-2, the plan is to use a portion of the restructuring funds identified in the table above help implement needed changes.

Conclusion

The members of the MARB appreciate your assistance in regard to these matters and look forward to working together with the City to achieve short and long-term budget balance and fiscal stability for West Haven and its residents.

Sincerely,

A handwritten signature in blue ink, appearing to read "Benjamin Barnes".

Benjamin Barnes, Secretary

cc: Members of the MARB
 Larry Wilson, Deputy State Treasurer-Interim
 Robert Dakers, OPM
 Alison Fisher, OPM
 Riju Das, State OTT



WEST HAVEN DEPARTMENT OF EDUCATION

"Schools Committed to Excellence"

Administrative Offices: 355 Main Street

Mailing address: P.O. Box 26010

West Haven, CT 06516

Telephone: (203) 937-4310

Fax: (203) 937-4315

NEIL C. CAVALLARO

Superintendent of Schools

April 24, 2018

Dear Mr. Dakers,

Please find the West Haven Board of Education's response to Secretary Barnes letter dated April 19, 2018. It includes an updated projection for FY2018, related to revenues and expenditures utilizing year to date amounts through March 30, 2018 for the Board and the detailed projection of health insurance costs. Lockton (name of company) assisted us with gathering that information.

Do not hesitate to contact me should you require further information or clarification;

Sincerely,

Neil C. Cavallaro

Superintendent of Schools

Attachment

Cc: Benjamin Barnes, Secretary
Members of MARB
Nancy Rossi, Mayor of West Haven
Ronald Quagliani, Chairman, City Council
Anne Druzolowski, Assistant Superintendent
Matthew Cavallaro, Finance Director

**West Haven Board of Education 2017-18
4th Quarter Budget Forecast**

CITY #	ACCOUNT DESCRIPTION	BUDGET	YTD EXPENSES AS OF 3/31/18	PROJECTED EXPENSES 4/1/18-4/30/18	PROJECTED EXPENSES 5/1/18-5/31/18	PROJECTED EXPENSES 6/1/18-6/30/18	TOTAL EXPENSES FOR FY2018
A01	A01 TUITION	\$ 7,825,938.00	\$ 7,598,610.05	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 10,598,610.05
	EXCESS COST REIMBURSEMENT			\$ (1,488,232.00)		\$ (400,000.00)	\$ (1,888,232.00)
B04	B04 CONTRACTED BUS SERVICE/PUB	\$ 2,989,592.00	\$ 2,242,187.00	\$ 249,135.00	\$ 249,135.00	\$ 249,135.00	\$ 2,989,592.00
B06	B06 BUS SERVICE: NON PUBLIC SC	\$ 267,721.00	\$ 200,790.00	\$ 22,310.00	\$ 22,310.00	\$ 22,310.00	\$ 267,720.00
B08	B08 TRANSPORTATION: REG VOC-TE	\$ 229,575.00	\$ 172,181.25	\$ 19,131.25	\$ 19,131.25	\$ 19,131.25	\$ 229,575.00
B10	B10 TRANSPORTATION: REG VOC-AG	\$ 72,437.00	\$ 54,450.00	\$ 6,050.00	\$ 6,050.00	\$ 6,050.00	\$ 72,437.00
B12	B12 TRANSPORT: PHYS. HANDICAPP	\$ 1,341,539.00	\$ 1,249,632.73	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 1,609,632.73
B16	B16 TRANSPORTATION: STDNIT ACTI	\$ 105,457.00	\$ 79,092.00	\$ 8,788.00	\$ 8,788.00	\$ 8,788.00	\$ 105,456.00
C04	C04 SALARY - SUPERINTENDENT	\$ 187,337.00	\$ 144,105.38	\$ 14,410.54	\$ 14,410.54	\$ 14,410.54	\$ 187,337.00
C06	C06 SALARY - ASST. SUPERINTEND	\$ 153,466.00	\$ 117,886.56	\$ 11,526.48	\$ 11,526.48	\$ 11,526.48	\$ 152,466.00
C07	C07 SALARY - CLERICAL: BLAKE A	\$ 541,604.00	\$ 381,370.88	\$ 53,417.20	\$ 53,417.20	\$ 53,417.20	\$ 541,622.48
C10	C10 SALARY - PRINCIPALS	\$ 1,061,083.00	\$ 615,371.70	\$ 89,142.26	\$ 89,142.26	\$ 267,426.78	\$ 1,061,083.00
C12	C12 SALARY - ASST. PRINCIPALS	\$ 907,040.00	\$ 589,776.01	\$ 52,746.54	\$ 52,746.54	\$ 158,239.62	\$ 853,508.71
C14	C14 SALARY - COORD & DIRECTORS	\$ 1,120,632.00	\$ 699,265.80	\$ 82,174.96	\$ 82,174.96	\$ 172,624.88	\$ 1,036,240.60
C16	C16 SALARY - CLASSROOM TEACHER	\$ 27,001,002.00	\$ 16,737,433.81	\$ 2,051,558.73	\$ 2,051,558.73	\$ 6,154,676.19	\$ 26,995,227.46
C18	C18 SALARY - SPECIAL ED TEACHE	\$ 5,888,294.00	\$ 4,015,748.78	\$ 465,823.23	\$ 465,823.23	\$ 932,112.28	\$ 5,879,507.52
C20	C20 SALARY - ADULT EDUCATION	\$ 150,000.00	\$ 57,202.63	\$ 4,345.37	\$ 4,345.37	\$ 4,345.37	\$ 70,238.74
C22	C22 SALARY - HOMEBOUND	\$ 125,000.00	\$ 41,130.00	\$ 5,205.00	\$ 5,205.00	\$ 5,205.00	\$ 56,745.00
C24	C24 SALARY - SPECIAL AREA TEAC	\$ 3,497,489.00	\$ 2,058,174.95	\$ 287,862.81	\$ 287,862.81	\$ 863,588.43	\$ 3,497,489.00
C26	C26 SALARY - PUPIL SERVICES	\$ 1,616,661.00	\$ 979,831.30	\$ 127,365.94	\$ 127,365.94	\$ 382,097.82	\$ 1,616,661.00
C28	C28 SALARY - CLERICAL: SECOND.	\$ 718,670.00	\$ 465,279.80	\$ 50,678.04	\$ 50,678.04	\$ 152,034.12	\$ 718,670.00
C30	C30 SALARY - CLERICAL: ELEM. S	\$ 290,681.00	\$ 187,123.90	\$ 20,711.42	\$ 20,711.42	\$ 62,134.26	\$ 290,681.00
C32	C32 SALARY - SUBSTITUTE CLERKS	\$ 30,000.00	\$ 11,477.77	\$ 1,657.86	\$ 1,657.86	\$ 1,657.86	\$ 16,451.35
C34	C34 SALARY - LUNCH AIDES	\$ 300,000.00	\$ 223,714.29	\$ 27,711.91	\$ 27,711.91	\$ 27,711.91	\$ 306,850.02
C36	C36 SALARY - TEACHER AIDES	\$ 2,973,363.00	\$ 1,920,072.33	\$ 207,289.30	\$ 207,289.30	\$ 621,867.63	\$ 2,956,518.56
C38	C38 SALARY - PARA SUBSTITUTES	\$ 105,000.00	\$ 61,099.66	\$ 13,838.04	\$ 13,838.04	\$ 13,838.04	\$ 102,613.78
C40	C40 SALARY - DETACHED WORKER	\$ 98,261.00	\$ 63,962.66	\$ 6,846.88	\$ 6,846.88	\$ 6,846.88	\$ 84,503.30
C42	C42 SALARY - SUBSTITUTE TEACHE	\$ 689,815.00	\$ 459,850.07	\$ 59,309.07	\$ 59,309.07	\$ 59,309.07	\$ 637,777.28
C44	C44 SALARY - SEVERANCE PAY	\$ 300,000.00	\$ 226,287.00	\$ -	\$ -	\$ -	\$ 226,287.00
C46	C46 SALARY - NURSES: PUBLIC	\$ 924,877.00	\$ 578,237.00	\$ 69,328.00	\$ 69,328.00	\$ 207,984.00	\$ 924,877.00
C48	C48 SALARY - NURSES: NON-PUBLI	\$ 136,639.00	\$ 85,620.71	\$ 10,170.94	\$ 10,170.94	\$ 30,512.82	\$ 136,475.41
C58	C58 SALARY - CUSTODIANS	\$ 1,937,336.00	\$ 1,480,211.60	\$ 138,053.25	\$ 138,053.25	\$ 138,053.25	\$ 1,894,371.35
C60	C60 SALARY - SUBSTITUTE CUSTOD	\$ 105,000.00	\$ 78,750.00	\$ 8,750.00	\$ 8,750.00	\$ 8,750.00	\$ 105,000.00
C62	C62 SALARY - O/T CUSTODIANS	\$ 79,638.00	\$ 50,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 65,000.00
C64	C64 SALARY - MAINTENANCE	\$ 882,336.00	\$ 691,063.41	\$ 63,757.53	\$ 63,757.53	\$ 63,757.53	\$ 882,336.00
C66	C66 SALARY - O/T MAINTENANCE	\$ 60,799.00	\$ 30,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 45,000.00
C68	C68 SALARY - STUDENT ACTIVITY	\$ 154,978.00	\$ -	\$ -	\$ 154,978.00	\$ -	\$ 154,978.00
C70	C70 SALARY - ATHL. COACHES: HS	\$ 200,417.00	\$ 140,417.00	\$ -	\$ -	\$ -	\$ 200,417.00
C72	C72 SALARY - CUST COMMUNITY SV	\$ 16,000.00	\$ 16,800.00	\$ -	\$ -	\$ -	\$ 16,800.00
D02	D02 RECYCLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D04	D04 ELECTRICITY	\$ 1,030,397.00	\$ 710,757.74	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,010,757.74
D08	D08 WATER	\$ 101,138.00	\$ 70,863.69	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 100,863.69
D10	D10 TELEPHONE & COMMUNICATIONS	\$ 354,431.00	\$ 174,999.18	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 264,999.18
D12	D12 RUBBISH REMOVAL	\$ 220,833.00	\$ 163,787.59	\$ 18,402.00	\$ 18,402.00	\$ 18,402.00	\$ 218,993.59
D14	D14 CUSTODIAL SUPPLIES	\$ 163,049.00	\$ 158,373.65	\$ -	\$ -	\$ -	\$ 158,373.65
D16	D16 HEAT FOR BUILDINGS	\$ 646,703.00	\$ 523,359.77	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 568,359.77
D18	D18 EQUIPMENT - OPERATION OF P	\$ 45,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
D20	D20 REPAIR TO BUILDINGS	\$ 575,000.00	\$ 525,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 570,000.00
D22	D22 UPKEEP OF GROUNDS SUPPLIES	\$ 14,050.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
D24	D24 BUILDING SECURITY	\$ 388,740.00	\$ 242,555.00	\$ 46,395.00	\$ 46,395.00	\$ 53,395.00	\$ 388,740.00

West Haven Board of Education 2017-18
4th Quarter Budget Forecast

CITY #	ACCOUNT DESCRIPTION	BUDGET	YTD EXPENSES AS OF 3/31/18	PROJECTED EXPENSES 4/1/18-4/30/18	5/1/18-5/31/18	PROJECTED EXPENSES 6/1/18-6/30/18	TOTAL EXPENSES FOR FY2018
D26	D26 GAS, OIL & GREASE	\$ 34,090.00	\$ 25,567.50	\$ 2,840.00	\$ 2,840.00	\$ 2,840.00	\$ 34,087.50
D28	D28 REPAIR TO EQUIPMENT: MAINT	\$ 33,250.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
D30	D30 OTHER EXPENSES: MAINTENANC	\$ 50,000.00	\$ 45,575.00	\$ -	\$ -	\$ -	\$ 45,575.00
D32	D32 EQUIPMENT - MAINT. OF PLAN	\$ 32,500.00	\$ 28,600.00	\$ -	\$ -	\$ -	\$ 28,600.00
D34	D34 IMPROVEMENT TO SITES	\$ 100,000.00	\$ 95,500.52	\$ -	\$ -	\$ -	\$ 95,500.52
E02	E02 CENTRAL OFFICE - TRAVEL	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ -
E04	E04 CENTRAL OFFICE - DUES & CO	\$ 7,000.00	\$ 6,580.00	\$ -	\$ -	\$ -	\$ 6,580.00
E06	E06 TRAVEL CONV. & DUES: TCHRS	\$ 50,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
E08	E08 PROFESSIONAL CERT. REIMBUR	\$ 46,500.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
E10	E10 TRAVEL - MAINTENANCE	\$ 19,400.00	\$ 14,400.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 19,200.00
E12	E12 PROPERTY & LIABILITY INSUR	\$ 525,000.00	\$ 651,949.70	\$ 43,750.00	\$ 43,750.00	\$ 43,750.00	\$ 783,199.70
E14	E14 HEALTH INSURANCE: CERTIFIE	\$ 9,255,945.00	\$ 6,555,945.00	\$ 900,000.00	\$ 900,000.00	\$ 900,000.00	\$ 9,255,945.00
E16	E16 LIFE INSURANCE: CERTIFIED	\$ 187,913.00	\$ 103,253.24	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 163,253.24
E18	E18 SOCIAL SECURITY	\$ 757,561.00	\$ 568,170.00	\$ 63,130.00	\$ 63,130.00	\$ 63,130.00	\$ 757,560.00
E20	E20 RETIREMENT CONTRIBUTIONS	\$ 473,250.00	\$ 354,937.00	\$ 39,437.00	\$ 39,437.00	\$ 39,437.00	\$ 473,248.00
E22	E22 MEDICARE ONLY - TAXES	\$ 873,683.00	\$ 655,260.00	\$ 72,800.00	\$ 72,800.00	\$ 72,800.00	\$ 873,660.00
E24	E24 UNEMPLOYMENT COMPENSATION	\$ 100,000.00	\$ 25,085.88	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 33,485.88
E26	E26 HEALTH INSURANCE: NON-CERT	\$ 4,505,120.00	\$ 3,305,120.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 4,505,120.00
E30	E30 WORKER'S COMPENSATION	\$ 1,250,000.00	\$ 597,345.77	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 867,345.77
F02	F02 POSTAGE	\$ 60,000.00	\$ 35,508.00	\$ -	\$ -	\$ -	\$ 35,508.00
F04	F04 PRINTING & PUBLISHING	\$ 35,000.00	\$ 28,000.00	\$ -	\$ -	\$ -	\$ 28,000.00
F06	F06 PHOTOCOPY SERVICES	\$ 269,809.00	\$ 202,356.75	\$ 22,484.00	\$ 22,484.00	\$ 22,484.00	\$ 269,808.75
F08	F08 BOE MISC. EXPENSE	\$ 1,350.00	\$ 1,350.00	\$ -	\$ -	\$ -	\$ 1,350.00
F10	F10 DATA PROCESSING SERVICES	\$ 78,500.00	\$ 58,877.00	\$ 6,541.00	\$ 6,541.00	\$ 6,541.00	\$ 78,500.00
F12	F12 CONSULTANT SERVICES	\$ 260,000.00	\$ 195,000.00	\$ 21,665.00	\$ 21,665.00	\$ 21,665.00	\$ 259,995.00
F14	F14 SERVICE CONTRACTS	\$ 265,000.00	\$ 198,760.00	\$ 22,080.00	\$ 22,080.00	\$ 22,080.00	\$ 265,000.00
F18	F18 BOE - OFFICE SUPPLIES	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 1,800.00
F20	F20 CENTRAL OFFICE - SUPPLIES	\$ 22,500.00	\$ 20,500.00	\$ -	\$ -	\$ -	\$ 20,500.00
F22	F22 CENTRAL OFFICE - MISC. EXP	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00
F26	F26 POLICE & FIRE	\$ 75,000.00	\$ 1,106.40	\$ -	\$ -	\$ -	\$ 1,106.40
F28	F28 BOE - DUES & CONFERENCES	\$ 25,200.00	\$ 22,380.00	\$ -	\$ -	\$ -	\$ 22,380.00
F30	F30 SUBSCRIPTIONS	\$ 3,500.00	\$ 1,155.00	\$ -	\$ -	\$ -	\$ 1,155.00
F34	F34 FITZGERALD COMPLEX	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00
G02	G02 ANSWERING SERVICE	\$ 10,742.00	\$ 10,742.00	\$ -	\$ -	\$ -	\$ 10,742.00
G04	G04 REPAIR TO EQUIPMENT: INSTR	\$ 25,000.00	\$ 16,875.63	\$ -	\$ -	\$ -	\$ 16,875.63
G06	G06 MISC. EXPENSES	\$ 50,000.00	\$ 28,472.36	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 49,472.36
G08	G08 ELEM. READING DEVELOPMENT	\$ 12,000.00	\$ 10,703.52	\$ -	\$ -	\$ -	\$ 10,703.52
G10	G10 TEACHING SUPPLIES	\$ 314,400.00	\$ 299,400.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 314,400.00
G12	G12 TEXTBOOKS	\$ 225,000.00	\$ 223,509.19	\$ -	\$ -	\$ -	\$ 223,509.19
G14	G14 PERIODICALS	\$ 13,500.00	\$ 12,865.32	\$ -	\$ -	\$ -	\$ 12,865.32
G16	G16 EDUCATIONAL MEDIA SUPPLIES	\$ 120,000.00	\$ 111,622.39	\$ -	\$ -	\$ -	\$ 111,622.39
G18	G18 STANDARDIZED TESTING PROGR	\$ 54,750.00	\$ 49,665.31	\$ -	\$ -	\$ -	\$ 49,665.31
G20	G20 CURRICULUM IMPROVEMENT	\$ 75,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
G22	G22 LIBRARY BOOKS	\$ 67,500.00	\$ 41,531.08	\$ -	\$ -	\$ -	\$ 41,531.08
G24	G24 OTHER LIBRARY EXPENSE	\$ 5,000.00	\$ 3,242.96	\$ -	\$ -	\$ -	\$ 3,242.96
G26	G26 EQUIPMENT - NON INSTRUCTIO	\$ 50,000.00	\$ 35,253.49	\$ -	\$ -	\$ -	\$ 35,253.49
G28	G28 EQUIPMENT - INSTRUCTIONAL	\$ 50,000.00	\$ 14,064.68	\$ -	\$ -	\$ -	\$ 14,064.68
G29	G29 EQUIPMENT - TECHNOLOGY	\$ 320,000.00	\$ 318,476.96	\$ -	\$ -	\$ -	\$ 318,476.96
G32	G32 MEDICAL SERVICES - SUPPLIE	\$ 11,500.00	\$ 4,451.04	\$ -	\$ -	\$ -	\$ 4,451.04
G34	G34 MEDICAL SERVICES - MISC. E	\$ 25,000.00	\$ 23,455.77	\$ -	\$ -	\$ -	\$ 23,455.77

**West Haven Board of Education 2017-18
4th Quarter Budget Forecast**

CITY #	ACCOUNT DESCRIPTION	BUDGET	YTD EXPENSES AS OF 3/31/18	PROJECTED EXPENSES 4/1/18-4/30/18	PROJECTED EXPENSES 5/1/18-5/31/18	PROJECTED EXPENSES 6/1/18-6/30/18	TOTAL EXPENSES FOR FY2018
G36	G36 EQUIPMENT: MEDICAL SERVICE	\$ 10,000.00	\$ 7,442.39	\$ -	\$ -	\$ -	\$ 7,442.39
G38	G38 EQUIPMENT & SUPPLIES: ACTI	\$ 100,000.00	\$ 84,255.38	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 99,255.38
							\$ -
	TOTAL BUDGET	\$ 89,626,581.00	\$ 62,690,516.88	\$ 5,831,787.55	\$ 7,554,997.55	\$ 13,477,466.21	\$ 89,574,768.19
						FORECASTED SURPLUS	\$ 51,812.81



WEST HAVEN PUBLIC SCHOOLS

"Schools Committed to Excellence"

West Haven Board of Education
355 Main Street, West Haven, CT 06516

Telephone: (203) 937-4300 ext. 7122 Fax: (203) 931-4736

Matthew Cavallaro

Director of Finance

matthew.cavallaro@whschools.org

April 24, 2018

TO: All Employees

FROM: Matthew Cavallaro, Director of Finance

SUBJECT: Spending Freeze

Effective today, all spending is to cease and anyone who believes that they must make a purchase should receive prior approval from Superintendent Cavallaro, Dr. Druzolowski or myself.

Meetings, if necessary, may be set up by emailing Matthew.Cavallaro@whschools.org.

All vendors have been notified not to accept PO/orders unless they have been pre-approved.

There are no exceptions to this directive, other than grants, which the Grant Coordinators are responsible for spending. If you need a copy of your grant to see what is left to be spent, please email me.

Thank you in advance for your cooperation.

Cc: Neil C. Cavallaro, Superintendent of Schools
Anne Druzolowski, Assistant Superintendent

West Haven Board of Education's Health Insurance Budget Report

Fixed Costs														
	Admin	PPACA	Commissions	ISL	ASL	HSA Projected Seeding								
	July 2017	August 2017	September 2017	October 2017	November 2017	December 2017	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018	Total	
Lives	750	750	756	755	755	752	746	744	746	746	746	746	8992	
BOE														
BOE HEALTH INSURANCE APPROVE BY BOARD FOR FY 18														
BOE														
Actual Total Admin Fees + NAF	\$199,784.50	\$108,795.50	\$75,214.44	\$75,114.95	\$75,114.95	\$74,816.48	\$74,219.54	\$74,020.56	\$74,219.54	\$74,219.54	\$74,219.54	\$74,219.54	\$1,053,959.08	
Actual Claims (Med/RX)	\$1,255,661.47	\$1,140,727.47	\$908,115.75	\$1,159,870.22	\$970,741.36	\$1,338,955.65	\$942,491.05	\$1,482,804.39	\$1,463,322.29	\$1,465,000.00	\$1,465,000.00	\$1,465,000.00	\$15,057,689.65	
HSA Seeding	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$75,083.33	\$900,999.99	
Total Actual Admin + Claims+HSA Seeding														
BOE	\$1,530,529	\$1,324,606	\$1,058,414	\$1,310,069	\$1,120,940	\$1,488,855	\$1,091,794	\$1,631,908	\$1,612,625	\$1,539,220	\$1,539,220	\$1,539,220	\$15,787,399	
Stop Loss Reimbursements	\$0	\$0	\$0	\$0	\$0	(\$227,296)	(\$170,109)	(\$353,554)	(\$135,905)	\$1,539,220	\$0	\$0	(\$3,686,414)	
Employee Contributions	(\$253,332)	(\$103,527)	(\$180,380)	(\$180,726)	(\$181,053)	(\$181,134)	(\$180,777)	(\$179,957)	(\$179,633)	(\$179,633)	(\$179,633)	(\$179,633)	(\$2,159,418)	
Net Total After Reimbursements	\$1,277,197	\$1,221,079	\$878,034	\$1,129,343	\$939,887	\$1,080,425	\$740,908	\$1,098,397	\$1,297,087	\$1,359,587	\$1,359,587	\$1,359,587	\$13,741,117	
Variance														
BOE	\$130,442	\$74,324	(\$268,722)	(\$17,413)	(\$206,869)	(\$66,330)	(\$405,847)	(\$48,358)	\$150,332	\$212,831	\$212,831	\$212,831	(\$19,948)	

Notes:

Split NAF equally among all groups by size in July and August (Lockton Benefits)

Numbers in shaded cells are projections

Current Stop Loss payments were verified with Lockton Benefits

Possible future Stop Loss payments were not factored into this projection

General Forecast:

- * Currently, the Board of Education is running under budget on health insurance costs.
- * Forecasted monthly expenditures for April, May, and June are very conservative.
- * If expenditures meet/exceed the forecasted amounts (shaded in yellow), the assumption would be additional Stop Loss payments would be received to counteract the expense.
- * If expenditures stay within the projected amounts, the Board will realize a surplus in health insurance costs.

Future Forecasts:

- * Anthem renewal rates for FY 2018-19, have not been issues to the Board as of yet. Upon receipt of the new rates, future projections will be provided. Our expectation is that the renewal will be received within a few weeks.
- * Employee Contribution Percentages by Union

	2017-18	2018-19	2019-20
Administrators	20%	20%	20%
AFSCME	15%	17%	-
CWA	15%	15%	-
Nurses	18%	19%	19%
Paraprofessionals	9%	10%	11%
Teachers	18%	19%	20%

* The AFSCME and CWA union contracts expire at the end of fiscal year 2018-2019. All other contracts expire at the end of the following year.

* Future negotiations with expiring contracts will be focused on moving unions to the High-Deductible Health Plan (HDHP). Currently the teacher's, paraprofessionals, and nurses' unions entered this plan at the start of Fiscal Year 2017-2018.