

OFFICE OF POLICY AND MANAGEMENT

MEMORANDUM

TO: Members of the MARB West Haven Committee

FROM: Robert S. Dakers, OPM 

SUBJECT: Review of City of West Haven's Revised Draft 5-Year (FY19- FY23) Financial Plan-General Fund

DATE: August 21, 2018

This memo provides some background regarding the City's Revised Draft Five-Year Financial Plan submitted to the Municipal Accountability Review Board (MARB) on August 14, 2018. This memo is in preparation for the West Haven MARB Committee scheduled for tomorrow. This draft plan is one of the requirements for the City's receipt of State Municipal Restructuring Funds (MRF). These plans should, according to the guidelines for the funds, utilize assumptions regarding revenues and expenditures that are reasonable and achievable and contain changes that improve the municipality's fiscal sustainability in the short and long-term.

Overview of West's Haven's Plan

This memo involves a review of the City's plan for its General Fund. A separate memo or document will be issued for the Sewer Fund and Allingtown Fire Department parts of the plan. As indicated on page 10 of the City's draft plan, the plan projects balanced budgets or surpluses in the General Fund, with an operating surplus of \$1,079,257 in the last year, FY23, of the plan. This is achieved, in part, by the receipt of State MRF funds of \$8.0 million in FY19, with such funding declining by \$2.0 million each year until it reaches \$0 in FY23.

Review of General Fund Revenues in Plan (Attachment 1)

Attachment 1 provides a summary of the City's General Fund revenue categories for each year of the plan as well as for prior years and projected for FY18 (as of the end of May). The City's plan outlines the assumptions used of in making the plan's projections (pages 3 and 4, with property tax calculations provided on page 12). MARB staff has some relatively minor questions regarding some of the revenue line-items which can be reviewed tomorrow.

Review of Departmental Budgets in Plan (Attachment 2)

For both revenue and expenditure line-items, the City's adopted budget for FY19 serves as the first year of the plan. Attachment 2 provides the total for each departmental budget for FY19 and a projected amount for each year of the plan. Attachment 2 also includes actual amounts for FY17 and projected (as of May) for FY18. The amount for each department in fiscal years 2020 to 2023 is generally based off the fiscal year 2019 budget, with an approximate 2% inflationary amount applied to non-payroll line-items. A potential 1% salary increase for employees is included in contingency (not departmental budgets) for fiscal years 2022 and 2023.

The City's FY19 budget includes assumed savings from a number of actions already taken or planned. In Attachment 2, MARB staff inquired about the status of a number of these actions, with the City's response provided as well.

Review of Debt, Insurances, Employee Benefits, Contingency and Education in Plan (Attachment 3)

Included in Attachment 3 are the amounts, both for prior years and in the plan, for the centrally budgeted items, including employee benefits, debt, contingency and the line item for education. MARB staff has forwarded some questions to the City, which they are working on. Some items of note include health insurance, the Police Pension Plan and debt service.

In regard to health insurance, Segal Consulting, who is doing work on behalf of the MARB, has provided some costs and projections for FY18, 19 and 20 (previously distributed) which will be discussed in more detail tomorrow. With respect to the Police Pension Plan, it appears that the City has included amounts that are below the actuarial determined contribution (ADC) for the first four years of the plan. As an issuer of Pension Obligation Bonds (POBs), the City is required to at least fund the ADC. There is also a question regarding to the debt service amounts in the plan that will need to be addressed.

Plan's Approach to Financial Sustainability Issues

The MARB raised a number of issues regarding longer-term fiscal sustainability that it was seeking to have addressed in the plan. These include:

- Administrative capacity to identify and implement necessary changes
- Long-term Liabilities related to Pension, OPEB and Debt
- Pension, OPEB and Costs Associated with the three Fire Districts/Departments (impact on West Haven fiscal capacity)
- Health Insurance
- Establish a Sufficient Fund Balance
- Operational Efficiencies

How, and to what extent, the plan addresses these matters can be discussed in more detail tomorrow.

Conclusion

Please contact me if you have any questions or need any additional information in this regard.

Attachments

Cc: Members of the MARB
Mayor Nancy Rossi, City of West Haven
Alison Fisher, OPM
Linda Savitsky, Interim Director of Finance, West Haven
Riju Das, State OTT

Attachment 1-General Fund Revenues

Revenues- 5-Year Plan NOTE: For FY20 to 23 Assumptions, see pages 3, 4 and 12 of City's Revised Draft Plan

Category	FY15 Actual	FY16 Actual	Unaudited FY17 Actual	FY18 Projection	FY19 Budget/Plan	FY20 Proj	FY21 Proj	FY22 Proj.	FY23 Proj.
Current Property Taxes	\$86,494,454	\$87,721,040	\$91,343,211	\$92,172,923	\$94,460,706	\$97,476,643	\$102,282,779	\$107,831,517	\$107,885,372
Non Current Taxes	\$1,710,835	\$1,828,402	\$1,899,251	\$2,463,802	\$1,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,800,000
Interest and Lien Fees	\$990,170	\$905,900	\$733,473	\$1,006,013	\$765,000	\$765,000	\$765,000	\$765,000	\$765,000
Licenses and Permits	\$1,750,581	\$1,438,802	\$1,314,671	\$1,877,406	\$1,814,450	\$1,669,450	\$1,534,450	\$1,519,450	\$1,519,450
Fines Forfeits & Penalties	\$138,410	\$89,142	\$208,642	\$297,005	\$150,000	\$225,000	\$225,000	\$225,000	\$225,000
Use of Money/Property	\$25,504	\$25,697	\$23,384	\$198,737	\$80,000	\$175,000	\$180,000	\$180,000	\$180,000
From Other Agencies	\$55,962,934	\$54,788,477	\$54,442,288	\$52,475,005	\$52,727,631	\$52,727,631	\$52,727,631	\$52,727,631	\$52,727,631
Charges-Current Services	\$1,146,414	\$1,129,940	\$1,103,288	\$1,038,894	\$1,109,209	\$1,109,209	\$1,109,209	\$1,109,209	\$1,109,209
Other Revenues	\$2,800,676	\$2,622,500	\$2,434,761	\$2,262,812	\$2,132,505	\$2,185,720	\$2,202,338	2,210,272	\$2,236,598
Other Financing Sources	\$2,688,840	\$6,261,285	\$1,796,865	\$1,233,090	\$1,263,700	\$908,875	\$611,128	\$454,680	\$351,954
MARR Revenue					\$8,000,000	\$6,000,000	\$4,000,000	\$2,000,000	\$0

Attachment 2-Departmental Budgets (General Fund)
Departmental Budgets- FY19/Plan NOTE: For FY20 to 23, non-payroll line-items have approximate 2% inflation assumption; Salary line items flat
(Potential salary increases in FY's 22/23 in contingency)

Department	FY17 Actual	May FY18 YTD	FY18 Projection	FY19 Budget/Plan	City Explanation	Question	City Response
City Council	\$97,975	\$91,526	\$107,653	\$88,982		Cause of reduction?	Position is only 25 hours in this office
Mayor	\$337,291	\$301,805	\$341,602	\$317,111	\$28k savings by eliminating 2 part-time positions	When were these positions eliminated/terminated?	December 4, 2017
Corp Counsel	\$620,753	\$545,030	\$617,027	\$450,868	8% savings (\$177k) by eliminating positions and reassignment of hours in PT positions	Have the positions been terminated and hours changed? If so, when?	Yes, December 4, 2017, there were payouts for vacation etc
Personnel	\$168,741	\$152,422	\$175,055	\$170,585			
Telephone Admin	\$211,335	\$319,885	\$329,811	\$315,336	\$14k from changing carriers	When was carrier changed?	February 2018
City Clerk	\$303,092	\$288,236	\$315,576	\$298,198			
Reg of Voters	\$173,694	\$129,858	\$158,575	\$140,525	\$16k savings by reducing PT hours and decreasing certain hourly rates	Have these actions been implemented and if so, when?	Yes, July 1, 2018
Probate Court	\$9,466	\$9,483	\$14,520	\$8,020			
Planning & Dev	\$391,798	\$361,228	\$407,306	\$383,595	\$55k savings by eliminating certain discretionary projects incurred in prior years but not in future	How are these savings being achieved and in which line item?	Incorrectly using line items for city wide shredding, going forward we are addressing shredding, and assigning it to proper department. Engineering Cost Plan & Econ Dev Consultant line items.
Grants Admin	\$67,099	\$59,510	\$65,939	\$66,971			
Building Dept	\$499,698	\$483,575	\$544,686	\$511,819			
Treasurer	\$7,600	\$6,966	\$7,600	\$7,600			
Comptroller	\$865,755	\$775,707	\$895,331	\$830,391	\$124k as previously budgeted positions that remained vacant are eliminated	How long were these positions vacant?	They were eliminated before I was elected, one was over a year, but all were for several months.
Purchasing/Risk Mgt	\$174,678	\$136,197	\$151,970	\$142,180	\$51k by eliminating position, offset by 5% increase annual maint contract and one-time \$15k for Microsoft licenses	Have these actions been implemented and if so, when? Approximately how long position vacant?	Yes, has been vacant for several months.
IT Dept	\$487,220	\$486,169	\$548,365	\$506,213	\$71m savings by elimination of FT position	When position terminated or how long vacant?	This was a new position that was created by the past administration but was never filled.
Central Serv	\$206,633	\$166,109	\$223,992	\$225,190	\$20k efficient reductions in postage and other supplies/equip	Have these actions been implemented and if so, when?	Yes July 1, Tax Collection increased their line item because the tax software company is now including postage.

Department	FY17 Actual	May FY18 YTD	FY18 Projection	FY19 Budget/Plan	City Explanation	Question	City Response
Tax Assessmt	\$434,054	\$387,719	\$433,043	\$445,557			
Bd Assess Appeals	\$3,000	\$2,000	\$5,600	\$5,600			
Tax Collector	\$382,736	\$364,829	\$402,358	\$431,604			
Emerg Report Syst	\$1,784,939	\$1,451,759	\$1,884,674	\$1,838,583	\$39k in reduction in one position	When was position terminated? Was it vacant?	August of 2018 the Director's position is eliminated, there will be a different supervisory position, we are currently in negotiations.
Police Admin	\$944,250	\$743,988	\$1,006,021	\$1,006,030			
Police Operations	\$11,013,502	\$10,589,447	\$12,008,706	\$11,756,778	\$510k reduction in unfilled positions, planned reductions in certain OT costs	How long were positions vacant? Have OT hours been reduced?	Again several months, contract is in negotiations.
Police Support	\$1,003,640	\$859,783	\$1,027,337	\$860,735	\$152k from elimination of 2 civilian positions & decrease in certain supplies expenses	Status of two positions. If laid off, when?	Both bumped into other open positions.
Animal Control	\$274,396	\$264,717	\$306,461	\$283,366	\$24k reduction thru reduction of PT wages	Has number of PT hours positions been reduced and, if so, when did this take effect?	July 1, 2018
Emergency Mgmt	\$16,323	\$9,000	\$16,512	\$14,198			
DPW Admin	\$587,684	\$552,503	\$639,279	\$597,958			
Engineering	\$193,646	\$216,974	\$235,976	\$189,311	\$24k reduction thru reduction in hours	Reduction in hours for whom?	Assistant Engineer went from 40 to 30 hours, but now position has been vacant due to medical leave.
Vehicle Maint	\$1,188,922	\$966,037	\$1,304,539	\$1,280,901	\$44k in reduced cost on auto fuel and fluids		
Compost	\$52,767	\$8,161	\$39,000	\$36,000			
Solid Waste	\$3,027,412	\$2,577,144	\$3,089,400	\$2,908,900	\$180k reduction based on increase efficiency	Status of recycling collection every two weeks?	RFP going out tomorrow 8/21/2018
Grounds Mtn Building Maint	\$24,250 \$1,327,851	\$14,190 \$1,114,988	\$28,080 \$1,305,965	\$28,080 \$1,193,601	\$196k due to positions elim. & utility savings	Were vacant of filled positions eliminated? When? Cause/status of utility savings?	1 was filled, 2 were not.
Hghwy/Parks Admin	\$3,863,432	\$3,247,132	\$3,771,799	\$3,565,791	\$146k energy savings street lighting (LED)		
Hghwy/Parks Admin Safety	\$4,552	\$3,606	\$4,380	\$4,380			
Park Maint	\$207,212	\$153,357	\$224,518	\$190,910		Reason for reduction?	Changes to Crystal Rock contract

Department	FY17 Actual	May FY18 YTD	FY18 Projection	FY19 Budget/Plan	City Explanation	Question	City Response
Outside Contract	\$101,677	\$92,510	\$134,021	\$85,000		Reason for reduction?	Incorrectly using the line for storm emergency to overrun tree contract, will be corrected going forward.
Tree Dept	\$162,452	\$184,957	\$196,567	\$187,500			
Human Resources	\$316,895	\$264,159	\$315,279	\$282,237	\$45k reduction based on elimination of community center attendant & reduction in certain fees and charges	Has community center attendant been laid off? If so, when did it occur? Reduction in fees/charges?	Yes, part time position July 1, 2018 Fees were reduced July 1, 2018
Elderly Serv	\$470,358	\$383,770	\$501,416	\$487,745			
Rec Services	\$602,107	\$510,791	\$633,357	\$597,497	\$39k reduct. from beach constable's & instructor' time, subsidy to youth association	Reductions in place?	July 1, 2018
Day Camp Prg	\$137,024	\$114,110	\$140,539	\$140,539			
Bennett Rink	\$35,000	\$35,000	\$35,000	\$30,000			
Aquatic Prg	\$95,612	\$96,157	\$114,996	\$121,216			
Health Dept.	\$375,466	\$357,448	\$389,985	\$354,970	\$20k reduction-City identified certain wages that could moved to special revenue fund	Reallocation occurred?	Yes, July 1, 2018
Library	\$1,596,000	\$1,463,000	\$1,596,000	\$1,521,000	\$75k reduction. If Library board submit Strategic Plan in next budget request, a restoration of \$25k	City has discretion over how much support to provide?	Yes the City does make that decision.

Attachment 3 Insurances, Debt, Education, Contingency- 5-Year Plan

Department	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Projection	FY19 Budget/Plan	FY20 Proj	FY21 Proj	FY22 Proj.	FY23 Proj.	Comment/Question
General Liability(1)	\$477,637	\$490,821	\$483,746	\$485,977	\$485,977	\$495,917	\$505,960	\$516,195	\$526,667	
City Insurance-Retention (Auto, GL Losses) (1)	\$249,281	\$335,277	\$298,896	\$440,000	\$340,000	\$346,954	\$353,981	\$361,141	\$368,467	Is FY18 projection accurate?
Vacation Buy Back (2)	\$100,799	\$97,293	\$97,865	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Longevity (2)	\$84,880	\$83,290	\$80,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	
Health Insurance Prem (3)	\$9,468,157	\$8,887,956	\$8,617,109	\$10,077,404	\$9,900,000	\$10,731,600	\$11,633,054	\$12,610,231	\$13,669,490	FY18 Projection accurate? On 8/22 agenda
Life Insurance Prem (1)	\$70,287	\$121,090	\$121,273	\$150,000	\$130,000	\$132,659	\$135,346	\$138,083	\$140,885	FY18 projection accurate?
FICA-City (2)	\$1,220,312	\$1,255,471	\$1,345,833	\$1,365,000	\$1,336,000	\$1,336,000	\$1,336,000	\$1,336,000	\$1,336,000	
401-K-City (2)	\$799,474	\$862,756	\$970,532	\$1,184,999	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	
Pension Police (4)	\$1,274,950	\$1,850,000	\$1,850,000	\$2,091,000	\$1,994,500 (\$2,414,000)	\$2,044,500 (\$2,396,000)	\$2,394,500 (\$3,334,000)	\$2,494,500 (\$3,432,000)	\$3,467,000 (\$3,467,000)	Is there backup from actuary? (Actuary's ADC-page 8 of plan)
Long Term Disability Prem (1)	\$167,674	\$158,185	\$59,243	\$95,000	\$96,000	\$97,964	\$99,947	\$101,969	\$104,038	
Education Reimb (1)	\$10,479	\$12,650	\$12,807	\$15,000	\$15,000	\$15,307	\$15,617	\$15,933	\$16,256	
CT Unemploy Comp (1)	\$56,217	\$81,356	\$48,619	\$100,000	\$100,000	\$102,045	\$104,112	\$106,218	\$108,373	
Heart and Hyper Comp (1)	\$311,809	\$366,105	\$361,546	\$260,621	\$400,000	\$408,181	\$416,448	\$424,872	\$433,491	City hiring consultant to review
Worker's Comp Prem (1)	\$1,501,543	\$1,776,688	\$1,892,170	\$1,700,000	\$1,500,000	\$1,530,680	\$1,561,680	\$1,593,270	\$1,625,591	Reduction achievable? City hiring consultant See question re 5)
Debt Service (5)	\$12,110,000	\$15,817,910	\$16,731,010	\$17,401,021	\$19,213,849	\$19,781,751	\$19,893,655	\$20,806,194	\$14,492,582	
Pymts-Outside Agen Med Com (1)	\$127,753	\$41,844	\$41,844	\$36,632	\$44,844	\$45,761	\$46,688	\$47,632	\$48,599	
Contingency (Unallocated Expenses) (6)	\$159,524	\$209,046	\$189,661	\$246,756	\$2,587,041	\$1,099,666	\$1,034,897	\$1,314,897	\$1,593,763	
Education (7)				\$89,537,223	\$89,960,421	\$90,680,104	\$91,405,545	\$92,136,790	\$92,873,884	Status for FY19 and Plan?
Transfer Out Adult Day Care Deficit				\$278,698						
Transfer Out Summer Youth Program Deficit				\$26,507						Status for FY19 and Plan?

Inflation Assumptions for FY20 to 23

- (1) Approximate 2% Inflation
- (2) Tied to salary increases
- (3) Includes City portion of active and retiree health—8.4% inflation assumption
- (4) Projections from City's Actuary
- (5) City Debt, including FY1-23 CIP, but excluding Clean Water Fund Loan?????, Pension Obligation Bonds paid off by end of FY22
- (6) Contingency (or unallocated expenses) includes Mileage Allowance, Bank Fees, Election Expenses and similar expenses, along with and an Unallocated Contingency Amount. Some of the items in the FY19 Contingency account are: a \$350,000 Unallocated Contingency amount; \$250,000 for MARB Expenses, and \$1.750 million for prior deficit reduction. The out-years of the plan also include amounts for funding for an OPEB Trust, starting with \$50,000 in FY 20, growing to \$125,000 in FY23, as well as amounts for employee raises equating to 1% in FYs 22/ 23.
- (7) 0.8% inflation; As Alliance District, West Haven BOE would directly receive any future increases in State ECS

City of West Haven
Five Year Financial Plan (FY2019-FY2023)
August 14, 2018

DRAFT

City of West Haven-Five Year Plan

Table of Contents

West Haven General Fund Analysis	Page 3
West Haven General Fund Detail Tables	Page 10
West Haven Allingtown Fire Analysis	Page 29
West Haven Allingtown Fire Detail Tables	Page 30
West Haven WCPA Analysis	Page 36
West Haven WCPA Detail Tables	Page 37

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The primary purpose of this forecast is to present a prospective view of the City's General Fund revenue and expenditure levels during the next five fiscal years (2019 through 2023) and to fulfill our statutory requirement to provide a balanced five year plan. It is important to note that current services budget development for FY2019 has been developed by the Mayor and approved by the City Council; it is awaiting approval by the MARB. Any required changes in the current services budget based on feedback from the MARB have not yet been incorporated in the following Revenue and Expenditure Forecast.

Assumptions and Commentary for the Revenue Forecast:

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

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

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

Interest & Lien Fees revenues are based on historical rates of collection of interest on past due taxes. This is consistent with our expectation that the City will maintain its historical 98.4% tax collection rate.

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

Fines, Forfeits and Penalties, primarily comprised of parking tag revenue, are expected to increase over FY 2018 budgeted numbers in the FY2019 forecast and then increase again in FY2020, at which point revenues will remain constant. The City has installed new parking meters at public beaches in the past year; the City has also increased parking enforcement.

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

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

Charges- Current Services revenues are expected to remain relatively flat over the 5 years and are consistent with prior audited amounts.

Other Revenues are expected to remain relatively flat over the 5 years and are consistent with prior audited amounts.

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

Assumptions and Commentary for the Expenditures Forecast:

Payroll/Personal Services

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

Non-Payroll Expenses

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

Defined Benefit Pensions

The city currently has 2 defined benefit pension plans, the Police Department Pension and the Allingtown Fire Department Pension. The Police Department Pension Plan contributions are based on an actuarial study performed. Contributions to the Police Plan represent a range of 70% to 100% of the contributions currently recommended by the actuary. The Allingtown Fire Department Pension contributions represent the City's share of the pension costs. Contributions to the Fire Plan represent 90% of the contributions recommended by the actuary.

Defined Contribution Pensions

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

Health and Other Post-Employment Benefits (OPEB)

The City of West Haven is self-insured for its employee and retiree health care claims. Health insurance expense for the 2019 forecast is \$9.9 million based on information provided by the City's Health Care Consultant, and it represents an increase of almost 25% from 2018 budget. Based upon the recommendation of the Health Care Consultant, health care costs will increase by 8.4% each year. Additionally, FY 2019 & 2020 include \$100k in contingencies for expected additional medical run-off expenses. The City has been engaging its health provider partners to identify areas where the City may be able to achieve additional savings moving forward.

Education

The City's education contribution to the West Haven Public Schools is projected to increase yearly from 2019 through 2023 by 0.8% a year and is based upon expected budget growth provided by the Public Schools. Because the City's public schools are classified as an "alliance district", any increases in the education cost sharing grant will go directly to the Board of Education budget. Therefore the city is not the public school's sole funding source.

West Haven Public Library

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

Debt Service

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

Operational Efficiencies and Cost Savings Initiatives

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

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

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

Additional Expense Reductions for FY2019

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

- A \$28k savings in the Mayor's department by eliminating 2 part-time positions.
- An 8% savings (\$177k) in Corporation Counsel Department through the elimination of positions and reassignment of the hours in part-time positions.
- \$14k in savings in telephone administration through savings from changing carriers
- \$16k in savings with the registrar of voters by reducing part time hours and decreasing certain hourly wage rates.
- \$55k in savings in Planning & Development Administration through the elimination of certain discretionary projects which were incurred in prior years that will not be incurred in the future.
- \$124k in savings in the Comptroller Department as previous budgeted positions that have remained vacant are eliminated.

- \$51k savings in the Purchasing / Risk Management Department by eliminating a vacant position. This savings is partially offset by a 5% increase in the annual maintenance contract costs as well as a one-time \$15k expenditure for Microsoft site licenses.
- \$71k savings in the Information & Technology Data Processing Department through elimination of a full-time position.
- \$26k savings in Central Services primarily through efficient reductions in postage and other supplies and equipment.
- \$39k reduction in the Emergency Reporting System through the elimination of one position.
- \$510k reduction to the Police Department Operations through the elimination of unfilled budgeted positions. There are also planned reductions of certain overtime costs.
- \$152k reduction in Police Department support department through the elimination of two civilian positions and a decrease in certain supplies expenses.
- \$24k reduction in Animal Control through a reduction of part-time wages.
- \$24k reduction in Engineering through a reduction in hours.
- \$44k reduction in Vehicle Maintenance Department primarily through reduced costs on auto fuel and fluids.
- \$180k reduction in Solid Waste Department based on increased efficiency.
- \$196k decrease in Building Maintenance Department due to positions eliminated and utilities cost savings.
- \$146k reduction in Highways and Parks administration because of energy costs savings on street lighting after installation of LED lighting.
- \$45k savings in Human Resources Department through the elimination of community center attendant and a reduction in certain transit fees and charges.
- \$39k reduction in recreational services, primarily through a reduction of beach constable's time, a reduction in spec. activity instructor's time and reduction of subsidy to a youth association.
- \$20k reduction in the Health Department as the City identified certain wages that were eligible for utilization under grants and moved to the special revenue fund.
- \$75k reduction in Library support. If the library board submits a strategic plan in support of its next budgetary request, City Council will consider restoring \$25k of funding.
- \$95k savings in State Mandated Benefits. This is based on an expected decrease in worker's comp premium and heart & hyper comp.

Commentary for the Long Term Obligations of the City

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

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

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

Proposed Actions/Considerations:

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

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Police Pension Plan

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

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

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

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

As noted in the Assumptions and Commentary for the Expenditures Forecast, the City's budgeted contributions to the Police Plan represent 70% to 100% of the contributions currently recommended by the actuary.

Allingtown Fire Department Pension Plan

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

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

Other Post Employment Liabilities (OPEB)

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

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

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

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

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

Conclusion

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

These surpluses noted on the following page will be achieved as the City continues on a path to fully fund the Police Pension required contribution by FY2023 and to begin to advance fund its OPEB contributions. Additionally, these surpluses will be achieved without MARB funding in the final plan year.

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

CITY OF WEST HAVEN ANALYSIS OF FINAL SURPLUS/ DEFICIT					
	FY19	FY20	FY21	FY22	FY23
	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
TOTAL REVENUE	156,303,201	159,242,528	163,637,535	169,031,759	168,800,214
TOTAL EXPENSES	164,303,201	165,237,354	167,486,996	170,734,069	167,720,957
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	(8,000,000)	(5,994,826)	(3,849,462)	(1,702,310)	1,079,257
OTHER REVENUES					
MARB REVENUE	8,000,000	6,000,000	4,000,000	2,000,000	-
FINAL SURPLUS/(DEFICIT)	-	5,174	150,538	297,690	1,079,257

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CITY OF WEST HAVEN- SUMMARY OF REVENUES BY CATEGORY					
	FY19	FY20	FY21	FY22	FY23
Category	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
CURRENT PROPERTY TAX LEVY	94,460,706	97,476,643	102,282,779	107,831,517	107,885,372
NON CURRENT TAXES	1,800,000	2,000,000	2,000,000	2,000,000	1,800,000
INTEREST & LIEN FEES	765,000	765,000	765,000	765,000	765,000
LICENSES & PERMITS	1,814,450	1,669,450	1,534,450	1,519,450	1,519,450
FINES, FORFEITS & PENALTIES	150,000	225,000	225,000	225,000	225,000
USE OF MONEY/PROPERTY	80,000	175,000	180,000	180,000	180,000
FROM OTHER AGENCIES	52,727,631	52,727,631	52,727,631	52,727,631	52,727,631
CHARGES - CURRENT SERVICES	1,109,209	1,109,209	1,109,209	1,109,209	1,109,209
OTHER REVENUES	2,132,505	2,185,720	2,202,338	2,219,272	2,236,598
OTHER FIN. SOURCES	1,263,700	908,875	611,128	454,680	351,954
TOTAL	156,303,201	159,242,528	163,637,535	169,031,759	168,800,214

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CITY OF WEST HAVEN- TAX LEVY CALCULATION

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

CITY OF WEST HAVEN- REVENUE DETAIL						
DESCRIPTION		FY19 BUDGET	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST
CURRENT PROPERTY TAX LEVY						
10124041-41100	CURRENT PROPERTY TAX LEVY - MV	9,490,926	9,490,926	9,490,926	9,490,926	9,490,926
10124041-41100	CURRENT PROPERTY TAX LEVY - R/E, PP	84,969,780	87,581,217	92,387,353	97,936,091	97,989,946
10124041-41100	CURRENT PROPERTY TAX LEVY - CAPITAL	-	404,500	404,500	404,500	404,500
CURRENT PROPERTY TAX LEVY Subtotal	Subtotal	94,460,706	97,476,643	102,282,779	107,831,517	107,885,372
NON CURRENT TAXES						
10124041-41101	MOTOR VEHICLE SUPP. PA 76-338	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
10124041-41200	PRIOR YEARS TAX LIEN LEVY	400,000	400,000	400,000	400,000	400,000
10124041-41210	PRIOR YEARS TAX LIEN SALE	-	-	-	-	-
10124041-41300	SUSPENSE TAX	100,000	100,000	100,000	100,000	100,000
10124041new acct.	PERS. PROP. TAX AUDITS	100,000	300,000	300,000	300,000	100,000
10124041-41660	NON-CUR.PER.PROP. TAXES					
NON CURRENT TAXES Subtotal	Subtotal	1,800,000	2,000,000	2,000,000	2,000,000	1,800,000
INTEREST & LIEN FEES						
10124041-41610	CURRENT PROPERTY TAX INTEREST	450,000	450,000	450,000	450,000	450,000
10124041-41620	PRIOR YEARS TAX INTEREST LEVY	210,000	210,000	210,000	210,000	210,000
10124041-41630	SUSPENSE INTEREST TAX	105,000	105,000	105,000	105,000	105,000
INTEREST & LIEN FEES Subtotal	Subtotal	765,000	765,000	765,000	765,000	765,000
LICENSES & PERMITS						
10112542-42150	ANIMAL LICENSES	13,000	13,000	13,000	13,000	13,000
10112542-42160	MARRIAGE LICENSES	3,000	3,000	3,000	3,000	3,000
10112542-42170	SPORTING LICENSES	200	200	200	200	200
10119042-42210	BUILDING PERMITS	1,225,000	1,100,000	1,000,000	985,000	985,000
10119042-42220	ELECTRICAL PERMITS	160,000	150,000	135,000	135,000	135,000
10119042-42230	EXCAVATION PERMITS	7,000	7,000	7,000	7,000	7,000
10119042-42240	PLUMBING & HEATING PERMITS	210,000	200,000	180,000	180,000	180,000
10119042-42250	ZONING PERMITS	87,000	87,000	87,000	87,000	87,000
10131042-42110	ALCOHOLIC BEVERAGE LICENSES	150	150	150	150	150
10131042-42130	POLICE LICENSE & PROTECT. PERMITS	20,000	20,000	20,000	20,000	20,000
10132042-42910	CITY CLERK FEES COLLECTED	7,100	7,100	7,100	7,100	7,100
10132042-42920	DOG POUND RELEASES	2,000	2,000	2,000	2,000	2,000
10153042-42120	HEALTH LICENSES & REST. PERMITS	80,000	80,000	80,000	80,000	80,000
LICENSES & PERMITS Subtotal	Subtotal	1,814,450	1,669,450	1,534,450	1,519,450	1,519,450
FINES, FORFEITS & PENALTIES						
10131043-43100	PARKING TAGS	125,000	200,000	200,000	200,000	200,000
10124043-43200	TAX FINES PENALTIES	25,000	25,000	25,000	25,000	25,000
FINES, FORFEITS & PENALTIES Subtotal	Subtotal	150,000	225,000	225,000	225,000	225,000

CITY OF WEST HAVEN- REVENUE DETAIL						
		FY19	FY20	FY21	FY22	FY23
USE OF MONEY/PROPERTY						
10120044-44100	FROM INVEST. GENERAL FUND	55,000	120,000	120,000	120,000	120,000
10120044-44200	RENTS, CONCESSIONS & ROYALTIES					
10120044-44210	RENTS FROM CITY FACILITIES	25,000	55,000	60,000	60,000	60,000
USE OF MONEY/PROPERTY Subtotal	Subtotal	80,000	175,000	180,000	180,000	180,000
FROM OTHER AGENCIES						
10119045-45130	FEMA	-	-	-	-	-
10120045-45211	EDUCATIONAL COST SHARING (ECS)	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
10120045-45212	TRANSPORT. GRANTS PUBLIC & PRIVATE	-	-	-	-	-
10120045-45213	SPECIAL AID HANDICAPPED	-	-	-	-	-
10120045-45214	SPECIAL EDUCATION GRANT	-	-	-	-	-
10120045-45215	SCHOOL BUILD. CONSTRUCTION	-	-	-	-	-
10120045-45219	HEALTH/WELFARE PAROCHIAL SCHOOL	60,000	60,000	60,000	60,000	60,000
10120045-45231	PILOT -STATE, COLLEGES & HOSP.	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988
10120045-45233	PROP TAX RELIEF MANUF.	147,516	147,516	147,516	147,516	147,516
10120045-45234	ELDERLY/DISABILITY PROPERTY TAX REL	-	-	-	-	-
10120045-45235	MASHANTUC. PEQUOT ST.PROP.	807,097	807,097	807,097	807,097	807,097
10120045-45236	PROP.TAX RELIEF-TOTAL DISABILITY	5,370	5,370	5,370	5,370	5,370
10120045-45237	PILOT -STATE, OWNED PROP.	181,198	181,198	181,198	181,198	181,198
10120045-45238	PROP.TAX RELIEF VETERANS REIMBURSE	118,373	118,373	118,373	118,373	118,373
10120045-45243	BOAT GRANT PILOT-VESSELS					
10120045-45246	PROP.TAX RELIEF HOTEL TAX					
10120045-45248	TOWN ROAD AID	617,602	617,602	617,602	617,602	617,602
10120045-45271	STATE TASK FORCE REIMB. - POLICE	-	-	-	-	-
10120045-45290	STATE MISCELLANEOUS GRANTS	122,000	122,000	122,000	122,000	122,000
10120045-45247	MRSA SELECT PILOT	-	-	-	-	-
10120045-45240	MRSA SALES TAX SHARING	-	-	-	-	-
10120045-45249	MRSA MOTOR VEHICLE	-	-	-	-	-
10120045-45869	LOCIP REVE					
FROM OTHER AGENCIES Subtotal	Subtotal	52,727,631	52,727,631	52,727,631	52,727,631	52,727,631
CHARGES - CURRENT SERVICES						
10112546-46940	RECORD LEGAL INSTRUMENTS FEE	625,000	625,000	625,000	625,000	625,000
10131046-46710	POLICE CHARGES- PUB.SAFETY	15,000	15,000	15,000	15,000	15,000
10120046-46920	SUNDRY OTHER MISC.	150	150	150	150	150
10120046-46950	MISC. PUBLIC WORKS/SEWER-ORANGE	37,059	37,059	37,059	37,059	37,059
10120046-46952	MISC. GEN. GOVT. - ALL OTHER	90,000	90,000	90,000	90,000	90,000
10170046-46955	MISC. SCHOOLS	-	-	-	-	-
10120046-46956	MISC. PARKS & RECREATION	340,000	340,000	340,000	340,000	340,000
10131046-46720	POLICE CHARGES- PD EXTRA	-	-	-	-	-

CITY OF WEST HAVEN- REVENUE DETAIL						
		FY19	FY20	FY21	FY22	FY23
10140046-46953	PUBLIC WORKS - ALL OTHER	2,000	2,000	2,000	2,000	2,000
10153046-46930	VACCINES HEALTH FLU FEES	-	-	-	-	-
10154046-46954	MISC. WELFARE - ALL OTHER					
CHARGES - CURRENT SERVICES Subtotal	Subtotal	1,109,209	1,109,209	1,109,209	1,109,209	1,109,209
OTHER REVENUES						
10120045-45310	TELEPHONE ACCESS	117,044	117,044	117,044	117,044	117,044
10120045-45340	SCCRWA PILOT NH WATER	296,330	296,330	296,330	296,330	296,330
10120047-43300	PARK. METER	20,000	50,000	50,000	50,000	50,000
10120047-47200	SALE OF PROPERTY & FIXED ASSETS	-	-	-	-	-
10120047-47350	PILOT HOUSING AUTHORITY	141,000	141,000	141,000	141,000	141,000
10120047-47355	HOUSING AUTHORITY 3YR. SUPPL.	-	-	-	-	-
10120047-47360	SEWER COLLECTION FEE EXP.	48,397	55,166	55,166	55,166	55,166
10120047-47380	INSURANCE REIMBURSEMENT	20,000	20,000	20,000	20,000	20,000
10120047-47800	YALE VOLUNTARY CONTRIBUTION	422,651	422,651	422,651	422,651	422,651
10120047-47805	U.N.H. C.A.D. MAINT. CONTRIBUTION	-	-	-	-	-
10120047-47900	MISCELLANEOUS REVENUES	210,000	210,000	210,000	210,000	210,000
10120047-47902	PREM. INCOM	-	-	-	-	-
10120047-47903	NON RECURR	-	-	-	-	-
10120047-47904	QUIGLEY/YALE PARKING	40,000	40,000	40,000	40,000	40,000
10120047-47905	B.O.E.POLICE REIMB	-	-	-	-	-
10120047-47906	THOM. SCHOOL V.A. PARKING	-	-	-	-	-
10130047-47310	FIRE DIST. SHARE OF ERS & ERS GRANT	804,083	820,529.10	837,146.66	854,081.08	871,406.97
10130047-47320	POLICE DEPT.SHARE OF ERS	-	-	-	-	-
10145047-47340	ORGANIC RECYCL. COMPOST	13,000	13,000	13,000	13,000	13,000
OTHER REVENUES Subtotal	Subtotal	2,132,505	2,185,720	2,202,338	2,219,272	2,236,598
OTHER FIN. SOURCES						
10120048-48100	OPERATING TRANSFERS IN	-	-	-	-	-
10120048-48300	RESIDUAL EQUITY TRANS IN	200,000	250,000	250,000	250,000	250,000
10120048-48400	CONTRIBUTION FROM FUND BALANCE					
10120048-48500	CONTRIBUTION FROM SEWER FUND	1,063,700	658,875	361,128	204,680	101,954
10121054-54390	OPERATING TRANSFERS	-	-	-	-	-
OTHER FIN. SOURCES Subtotal	Subtotal	1,263,700	908,875	611,128	454,680	351,954
	Grand Total	156,303,201	159,242,528	163,637,535	169,031,759	168,800,214

CITY OF WEST HAVEN-GENERAL FUND EXPENDITURE FORECAST BY DEPARTMENT						
		FY19	FY20	FY21	FY22	FY23
	DEPARTMENT	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
11000010	CITY COUNCIL	88,982	89,199	89,418	89,641	89,870
11050010	MAYOR	317,111	318,567	320,038	321,538	323,072
11100010	CORPORATION COUNSEL	450,868	454,693	458,557	462,496	466,525
11150010	PERSONNEL DEPARTMENT	170,585	170,772	170,961	171,154	171,352
11209910	TELEPHONE ADMINISTRATION	315,336	321,786	328,303	334,944	341,738
11250010	CITY CLERK	298,198	299,249	300,312	301,394	302,502
11300010	REGISTRAR OF VOTERS	140,525	140,822	141,123	141,429	141,742
11650010	PROBATE COURT	8,020	8,184	8,350	8,519	8,691
11900010	PLANNING & DEVEL. ADMINISTRATION	383,595	385,327	387,078	388,862	390,687
11900012	GRANTS ADMINISTRATION	66,971	66,980	66,990	66,999	67,009
11900013	BUILDING DEPARTMENT	511,819	512,156	512,496	512,843	513,198
12000010	TREASURER	7,600	7,600	7,600	7,600	7,600
12100010	COMPTROLLER	830,391	834,433	838,516	842,678	846,936
12100020	PURCHASING / RISK MGT. DEPT.	142,180	143,458	144,750	146,066	147,413
12200022	INFO. & TEC. D/P DEPARTMENT	506,213	536,207	536,890	553,310	570,508
12200023	CENTRAL SERVICES	225,190	228,615	232,076	235,603	239,212
12300010	TAX ASSESSMENT	445,557	445,929	446,305	446,688	447,080
12300025	BOARD OF ASSESSMENT APPEALS	5,600	5,661	5,723	5,787	5,851
12400010	TAX COLLECTOR	431,604	431,604	431,604	431,604	431,604
13000010	EMERGENCY REPORTING SYSTEM	1,838,583	1,846,372	1,854,241	1,862,261	1,870,466
13100010	POLICE DEPT. ADMIN.	1,006,030	1,020,205	1,034,528	1,049,123	1,064,057
13100030	POLICE DEPT. OPERATIONS	11,756,778	11,760,879	11,765,024	11,769,247	11,773,568
13100031	POLICE DEPT. SUPPORT	860,733	863,027	865,344	867,706	870,123
13202010	ANIMAL CONTROL	283,366	284,475	285,596	286,739	287,908
13300010	EMERGENCY MANAGEMENT	14,198	14,244	14,291	14,338	14,386
14000010	PUBLIC WORKS ADMINISTRATION	597,958	604,324	610,757	617,312	624,018
14100010	ENGINEERING	189,311	189,363	189,416	189,470	189,525
14404072	VEHICLE MAINTENANCE	1,280,901	1,296,844	1,312,953	1,329,369	1,346,165
14505071	COMPOST SITE	36,000	36,736	37,480	38,238	39,014
14509971	SOLID WASTE	2,908,900	2,968,396	3,028,513	3,089,776	3,152,455
14606074	GROUNDS MAINTENANCE	28,080	28,654	29,235	29,826	30,431
14606075	BUILDING MAINTENANCE	1,193,601	1,207,775	1,222,097	1,236,692	1,251,624
14704010	HIGHWAYS & PARKS ADMIN	3,565,791	3,579,524	3,593,400	3,607,540	3,622,008
14706010	HIGHWAYS & PARKS ADMIN. - SAFETY	4,380	4,470	4,560	4,652	4,747
14706076	PARKS MAINTENANCE	190,910	194,815	198,760	202,781	206,894
14706077	OUTSIDE CONTRACTORS	85,000	86,739	88,495	90,285	92,117
14706078	TREE DEPT.	187,500	191,335	195,210	199,159	203,199
15000010	HUMAN RESOURCES	282,237	282,748	283,265	283,792	284,330

CITY OF WEST HAVEN-GENERAL FUND EXPENDITURE FORECAST BY DEPARTMENT						
		FY19	FY20	FY21	FY22	FY23
	DEPARTMENT	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
15100010	ELDERLY SERVICES	487,745	493,389	499,093	504,905	510,851
15202050	RECREATIONAL SERVICES	597,497	598,688	599,892	601,119	602,374
15202051	DAY CAMP PROGRAM	140,539	140,962	141,389	141,824	142,269
15202552	BENNETT RINK PROGRAMS	30,000	30,614	31,234	31,865	32,512
15202553	AQUATIC PROGRAMS	121,216	121,326	121,436	121,549	121,665
15300010	HEALTH DEPARTMENT	354,970	355,118	355,268	355,421	355,577
16001060	LIBRARY	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000
18009980	CITY INSURANCE PREMIUMS	485,977	495,917	505,960	516,195	526,667
18009981	CITY INSURANCE - RETENTION	340,000	346,954	353,981	361,141	368,467
18109982	EMPLOYEE BENEFITS	14,761,500	15,648,029	16,904,464	17,986,716	20,023,669
18109983	STATE MANDATED BENEFITS	2,000,000	2,040,906	2,082,239	2,124,360	2,167,455
18209984	DEBT SERVICE PAYMENTS	19,213,849	19,781,751	19,893,655	20,806,194	14,492,582
18309910	MED COM	44,844	45,761	46,688	47,632	48,599
19009990	CONTINGENCY EXPENSES	2,587,041	1,099,666	1,034,897	1,314,897	1,593,763
	City	74,342,780	74,557,250	76,081,451	78,597,279	74,847,073
	Education	89,960,421	90,680,104	91,405,545	92,136,790	92,873,884
	Total Expenditures	164,303,201	165,237,354	167,486,996	170,734,069	167,720,957

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
11000010		CITY COUNCIL					
11000010	51000	REGULAR WAGES	39,572	39,572	39,572	39,572	39,572
11000010	51010	CLERK OF THE COUNCIL	5,000	5,000	5,000	5,000	5,000
11000010	51350	PART TIME ELECTED	33,810	33,810	33,810	33,810	33,810
11000010	51500	OVERTIME	-	-	-	-	-
11000010	52250	ADVERTISING	3,600	3,674	3,748	3,824	3,901
11000010	52510	MAINTENANCE SERVICES	4,000	4,082	4,164	4,249	4,335
11000010	52770	OTHER SERVICES	2,500	2,551	2,603	2,655	2,709
11000010	54331	MISC. EXPENSE	500	510	521	531	542
11000010		CITY COUNCIL	88,982	89,199	89,418	89,641	89,870
11050010		MAYOR					
11050010	51000	REGULAR WAGES	230,921	230,921	230,921	230,921	230,921
11050010	51300	PART TIME WAGES	15,000	15,000	15,000	15,000	15,000
11050010	52220	OUTSIDE PRINTING	630	643	656	669	683
11050010	52320	SUBSCRIPTIONS	200	204	208	212	217
11050010	52330	TRAINING & EDUCATION	300	306	312	319	325
11050010	52350	TRAVEL EXPENSE	2,000	2,041	2,082	2,124	2,167
11050010	52360	BUSINESS EXPENSE	7,000	7,143	7,288	7,435	7,586
11050010	52370	COUNCIL OF GOVERNMENTS	15,900	16,225	16,554	16,889	17,231
11050010	52390	CT. CONFERENCE MUNICIPAL	36,160	36,900	37,647	38,408	39,188
11050010	52397	U.S.CONFERENCE MAYORS	7,000	7,143	7,288	7,435	7,586
11050010	53490	OTHER SUPPLIES	2,000	2,041	2,082	2,124	2,167
11050010		MAYOR	317,111	318,567	320,038	321,538	323,072
11100010		CORPORATION COUNSEL					
11100010	51000	REGULAR WAGES	263,868	263,868	263,868	263,868	263,868
11100010	51300	OVERTIME	-	-	-	-	-
11100010	52310	CONVENTIONS & DUES	1,000	1,020	1,041	1,062	1,084
11100010	52430	LEGAL SERVICES	150,000	153,068	156,168	159,327	162,559
11100010	52480	OTHER PROF. SERVICES	10,500	10,715	10,932	11,153	11,379
11100010	52490	TAX FORECLOSURE EXP.	10,000	10,205	10,411	10,622	10,837
11100010	53110	OTHER EQUIP.	3,500	3,572	3,644	3,718	3,793
11100010	53140	LIBRARY SUPPLIES	12,000	12,245	12,493	12,746	13,005
11100010	55180	SOFTWARE	-	-	-	-	-
11100010		CORPORATION COUNSEL	450,868	454,693	458,557	462,496	466,525
11150010		PERSONNEL DEPARTMENT					
11150010	51000	REGULAR WAGES	154,238	154,238	154,238	154,238	154,238
11150010	51500	OVERTIME	7,191	7,191	7,191	7,191	7,191
11150010	52250	ADVERTISING	-	-	-	-	-
11150010	52260	OTHER PRINTING	-	-	-	-	-
11150010	52310	CONVENTIONS & DUES	-	-	-	-	-
11150010	52330	TRAINING & EDUCATION	-	-	-	-	-
11150010	52830	OTHER EXAMS	9,156	9,343	9,532	9,725	9,923
11150010		PERSONNEL DEPARTMENT	170,585	170,772	170,961	171,154	171,352
11209910		TELEPHONE ADMINISTRATION					
11209910	52150	TELEPHONE	315,336	321,786	328,303	334,944	341,738
11209910		TELEPHONE ADMINISTRATION	315,336	321,786	328,303	334,944	341,738
11250010		CITY CLERK					
11250010	51000	REGULAR WAGES	246,298	246,298	246,298	246,298	246,298
11250010	51500	OVERTIME	500	500	500	500	500

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
11250010	52290	ELECTION DAY EXPENSES	5,000	5,102	5,206	5,311	5,419
11250010	52310	CONVENTIONS & DUES	900	918	937	956	975
11250010	52330	TRAINING & EDUCATION	500	510	521	531	542
11250010	52340	MILEAGE ALLOWANCE REIMB.	100	102	104	106	108
11250010	52480	OTHER PROF. SERVICES	3,500	3,572	3,644	3,718	3,793
11250010	52520	EQUIPMENT REPAIR	400	408	416	425	433
11250010	52750	FEES & CHARGES	1,000	1,020	1,041	1,062	1,084
11250010	52770	OTHER SERVICES	40,000	40,818	41,645	42,487	43,349
11250010	53590	DOG LICENSES	-	-	-	-	-
11250010		CITY CLERK	298,198	299,249	300,312	301,394	302,502
11300010		REGISTRAR OF VOTERS					
11300010	51000	REGULAR WAGES	49,400	49,400	49,400	49,400	49,400
11300010	51020	DEPUTY REGISTRARS	10,000	10,000	10,000	10,000	10,000
11300010	51350	PART TIME ELECTED	28,000	28,000	28,000	28,000	28,000
11300010	51400	TEMPORARY PAYROLL	36,000	36,000	36,000	36,000	36,000
11300010	51500	OVERTIME	2,593	2,593	2,593	2,593	2,593
11300010	52310	CONVENTIONS & DUES	1,500	1,531	1,562	1,593	1,626
11300010	52330	TRAINING & EDUCATION	2,300	2,347	2,395	2,443	2,493
11300010	52580	EQUIPMENT MAINTENANCE	5,200	5,306	5,414	5,523	5,635
11300010	53130	OTHER SUPPL.	632	645	658	671	685
11300010	55600	VOTING MACHINES	4,900	5,000	5,101	5,205	5,310
11300010		REGISTRAR OF VOTERS	140,525	140,822	141,123	141,429	141,742
11650010		PROBATE COURT					
11650010	52640	OFFICE EQUIP. RENTAL	2,500	2,551	2,603	2,655	2,709
11650010	53110	OFFICE SUPPLIES	4,000	4,082	4,164	4,249	4,335
11650010	55190	OTHER EQUIP.	1,520	1,551	1,583	1,615	1,647
11650010		PROBATE COURT	8,020	8,184	8,350	8,519	8,691
11900010		PLANNING & DEVEL. ADMINISTRATION					
11900010	51000	REGULAR WAGES	297,895	297,895	297,895	297,895	297,895
11900010	51500	OVERTIME	1,000	1,000	1,000	1,000	1,000
11900010	52210	PRINTING	1,000	1,020	1,041	1,062	1,084
11900010	52250	ADVERTISING	31,500	32,144	32,795	33,459	34,137
11900010	52280	MAP PRINTING	450	459	469	478	488
11900010	52310	CONVENTIONS & DUES	3,000	3,061	3,123	3,187	3,251
11900010	52340	MILEAGE	-	-	-	-	-
11900010	52382	ENGINEERING COST PLAN & DEV	15,000	15,307	15,617	15,933	16,256
11900010	52385	ECON. DEVELOPMENT CONSULTANT	-	-	-	-	-
11900010	52395	REG'L.GROWTH PARTNERSHIP	4,500	4,592	4,685	4,780	4,877
11900010	52398	CT. MAIN STREET	-	-	-	-	-
11900010	52475	PUBLIC HEARING SECRETARY	6,300	6,429	6,559	6,692	6,827
11900010	52520	EQUIPMENT REPAIR	450	459	469	478	488
11900010	55700	LAND ACQUISITION	-	-	-	-	-
11900010	56400	PROP. MANGMT.	22,500	22,960	23,425	23,899	24,384
11900010		PLANNING & DEVEL. ADMINISTRATION	383,595	385,327	387,078	388,862	390,687
11900012		GRANTS ADMINISTRATION					
11900012	51000	REGULAR WAGES	66,521	66,521	66,521	66,521	66,521
11900012	52310	CONVENTIONS & DUES	-	-	-	-	-
11900012	53420	GRANT DEVELOPMENT EXP.	450	459	469	478	488
11900012		GRANTS ADMINISTRATION	66,971	66,980	66,990	66,999	67,009

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
11900013		BUILDING DEPARTMENT					
11900013	51000	REGULAR WAGES	487,849	487,849	487,849	487,849	487,849
11900013	51500	OVERTIME	7,500	7,500	7,500	7,500	7,500
11900013	52310	CONV & DUE	3,600	3,674	3,748	3,824	3,901
11900013	52360	BUSNSS EXP	2,070	2,112	2,155	2,199	2,243
11900013	52440	ENG SERVS	900	918	937	956	975
11900013	52520	EQUIP REPAIRS	900	918	937	956	975
11900013	52590	DEMO BLDGS	9,000	9,184	9,370	9,560	9,754
11900013		BUILDING DEPARTMENT	511,819	512,156	512,496	512,843	513,198
12000010		TREASURER					
12000010	51350	PART TIME ELECTED	7,600	7,600	7,600	7,600	7,600
12000010		TREASURER	7,600	7,600	7,600	7,600	7,600
12100010		COMPTROLLER					
12100010	51000	REGULAR WAGES	607,791	607,791	607,791	607,791	607,791
12100010	51500	OVERTIME	25,000	25,000	25,000	25,000	25,000
12100010	52310	CONVENTIONS & DUES	1,000	1,020	1,041	1,062	1,084
12100010	52420	FINANCIAL SERVICES	175,000	178,579	182,196	185,882	189,652
12100010	52570	FACILITY UPGRD.	-	-	-	-	-
12100010	52970	EVICTON SERVICES	21,600	22,042	22,488	22,943	23,409
12100010		COMPTROLLER	830,391	834,433	838,516	842,678	846,936
12100020		PURCHASING / RISK MGT. DEPT.					
12100020	51000	REGULAR WAGES	79,680	79,680	79,680	79,680	79,680
12100020	51500	OVERTIME	-	-	-	-	-
12100020	52250	ADVERTISING	10,000	10,205	10,411	10,622	10,837
12100020	52320	SUBSCRIPT. & PERIODIC.	-	-	-	-	-
12100020	53110	OFFICE SUPPLIES / CITY	34,000	34,695	35,398	36,114	36,847
12100020	53115	OFFICE SUPPLIES / POLICE DEPT.	18,500	18,878	19,261	19,650	20,049
12100020		PURCHASING / RISK MGT. DEPT.	142,180	143,458	144,750	146,066	147,413
12200022		INFO. & TEC. D/P DEPARTMENT					
12200022	51000	REGULAR WAGES	152,097	152,097	152,097	152,097	152,097
12200022	51500	OVERTIME	10,116	10,116	10,116	10,116	10,116
12200022	52320	SUBSCRIPTIONS	-	-	-	-	-
12200022	52330	TRAINING	1,000	1,020	1,041	1,062	1,084
12200022	52460	OUTSIDE DATA PROC.	7,000	7,143	7,288	7,435	7,586
12200022	52510	MAINTENANCE SERV. AGREMT.	269,337	282,804	296,944	311,791	327,381
12200022	52570	OTHER REPAIR & MAINT.	40,000	40,818	41,645	42,487	43,349
12200022	52660	SOFTWARE LICENSES	4,225	19,311	4,399	4,488	4,579
12200022	53120	DATA PROC. SUPPLIES	7,438	7,590	7,744	7,900	8,061
12200022	55170	COMPUTERS	15,000	15,307	15,617	15,933	16,256
12200022		INFO. & TEC. D/P DEPARTMENT	506,213	536,207	536,890	553,310	570,508
12200023		CENTRAL SERVICES					
12200023	51000	REGULAR WAGES	56,820	56,820	56,820	56,820	56,820
12200023	51500	OVERTIME	900	900	900	900	900
12200023	52010	POSTAGE	64,000	65,309	66,632	67,980	69,359
12200023	52570	OTHER REPAIRS & MAINT.	2,700	2,755	2,811	2,868	2,926
12200023	52670	COPIER RENTAL	45,000	45,920	46,850	47,798	48,768
12200023	52810	VET. & MEMORIAL DAY SERV.	-	-	-	-	-
12200023	52850	HOLIDAY FESTIVITIES	-	-	-	-	-
12200023	53150	COPIER SUPPLIES	-	-	-	-	-

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
12200023	53160	MISC. EQUIPMENT CHARGES	-	-	-	-	-
12200023	53490	OTHER SUPPLIES	15,000	15,307	15,617	15,933	16,256
12200023	53495	COFFEE & WATER	5,850	5,970	6,091	6,214	6,340
12200023	55190	OTHER EQUIPMENT	33,120	33,797	34,482	35,179	35,893
12200023	55640	SAFTY EQIP.	1,800	1,837	1,874	1,912	1,951
12200023		CENTRAL SERVICES	225,190	228,615	232,076	235,603	239,212
12300010		TAX ASSESSMENT					
12300010	51000	REGULAR WAGES	424,369	424,369	424,369	424,369	424,369
12300010	51500	OVERTIME	3,000	3,000	3,000	3,000	3,000
12300010	52210	PRINTING	3,100	3,163	3,227	3,293	3,360
12300010	52250	ADVERTISING	495	505	515	526	536
12300010	52280	MAP PRINTING	10,000	10,205	10,411	10,622	10,837
12300010	52310	CONVENTIONS & DUES	255	260	265	271	276
12300010	52330	TRAINING & EDUCATION	3,888	3,968	4,048	4,130	4,214
12300010	52480	OTHER PROF. SERVICES	450	459	469	478	488
12300010		TAX ASSESSMENT	445,557	445,929	446,305	446,688	447,080
12300025		BOARD OF ASSESSMENT APPEALS					
12300025	51500	OVERTIME	2,600	2,600	2,600	2,600	2,600
12300025	52760	STIPENDS	3,000	3,061	3,123	3,187	3,251
12300025		BOARD OF ASSESSMENT APPEALS	5,600	5,661	5,723	5,787	5,851
12400010		TAX COLLECTOR					
12400010	51000	REGULAR WAGES	381,657	381,657	381,657	381,657	381,657
12400010	51300	P/T WAGES FLOTER TAX/ASSMT.	-	-	-	-	-
12400010	51500	OVERTIME	4,000	4,000	4,000	4,000	4,000
12400010	52020	PROSS. & MAIL TAX BILLS	31,825	31,825	31,825	31,825	31,825
12400010	52210	PRINTING/BINDINGS	9,422	9,422	9,422	9,422	9,422
12400010	52250	ADVERTISING	1,500	1,500	1,500	1,500	1,500
12400010	52310	CONVENTIONS & DUES	500	500	500	500	500
12400010	52330	TRAINING & EDUCATION	1,000	1,000	1,000	1,000	1,000
12400010	52520	EQUIPMENT REPAIR	250	250	250	250	250
12400010	54260	BAD CHECKS	500	500	500	500	500
12400010	55190	OTHER EQUIP.	500	500	500	500	500
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	450	450	450	450	450
12400010		TAX COLLECTOR	431,604	431,604	431,604	431,604	431,604
13000010		EMERGENCY REPORTING SYSTEM					
13000010	51000	REGULAR WAGES	1,269,054	1,269,054	1,269,054	1,269,054	1,269,054
13000010	51700	LONGEVITY PMT.	6,950	6,950	6,950	6,950	6,950
13000010	52150	TELEPHONE EXP.	23,400	23,879	24,362	24,855	25,359
13000010	52510	MAINTENANCE SERVICES	45,000	45,920	46,850	47,798	48,768
13000010	53110	OFFICE SUPPLIES	2,000	2,041	2,082	2,124	2,167
13000010	54110	HEALTH INSURANCE PREM.	288,400	294,299	300,259	306,333	312,547
13000010	54130	FICA - E.R.S. SHARE	76,139	76,139	76,139	76,139	76,139
13000010	54140	PENSION - CITY SHARE	105,640	105,640	105,640	105,640	105,640
13000010	55180	SOFTWARE	8,000	8,164	8,329	8,497	8,670
13000010	55190	OTHER EQUIPMENT	14,000	14,286	14,576	14,871	15,172
13000010		EMERGENCY REPORTING SYSTEM	1,838,583	1,846,372	1,854,241	1,862,261	1,870,466
13100010		POLICE DEPT. ADMIN.					
13100010	51000	REGULAR WAGES	252,991	252,991	252,991	252,991	252,991

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
13100010	51530	VACATION BUY BACK	30,000	30,000	30,000	30,000	30,000
13100010	51700	LONGEVITY PMT.	30,000	30,000	30,000	30,000	30,000
13100010	51801	GAS HEAT	-	-	-	-	-
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	40,000	40,818	41,645	42,487	43,349
13100010	52150	TELEPHONE	170,000	173,477	176,990	180,571	184,234
13100010	52220	OUTSIDE PRINTING SERV.	2,000	2,041	2,082	2,124	2,167
13100010	52255	RECRUITMENT	8,000	8,164	8,329	8,497	8,670
13100010	52260	OTHER PRINTG. SERV.	800	816	833	850	867
13100010	52310	CONVENTIONS & DUES	2,000	2,041	2,082	2,124	2,167
13100010	52450	MEDICAL SERVICES	15,000	15,307	15,617	15,933	16,256
13100010	52630	VEHICLE RENTAL	6,900	7,041	7,184	7,329	7,478
13100010	52640	OFFICE EQUIP RENTAL	34,000	34,695	35,398	36,114	36,847
13100010	52650	OTHER RENT	18,619	19,000	19,385	19,777	20,178
13100010	52730	BOARD PRISONER	5,200	5,306	5,414	5,523	5,635
13100010	52760	STIPENDS	-	-	-	-	-
13100010	52770	OTHER CONTRACTUAL SERV.	100,000	102,045	104,112	106,218	108,373
13100010	52780	UNIFORM ALLOW.ADMIN.	4,500	4,592	4,685	4,780	4,877
13100010	52820	PSYCH TESTING	13,195	13,465	13,738	14,015	14,300
13100010	52830	OTHER EXAMINATIONS	7,000	7,143	7,288	7,435	7,586
13100010	53130	OTHER SUPPLIES/CRIME PREV.	14,000	14,286	14,576	14,871	15,172
13100010	53210	AUTO FUEL & FLUIDS	220,000	224,500	229,046	233,680	238,420
13100010	54320	PYMNTS-OUTSIDE AGENCIES	13,825	14,108	14,393	14,685	14,983
13100010	54330	OTHER PAYMENTS	4,000	4,082	4,164	4,249	4,335
13100010	55650	SWAT EQUIPMENT	4,000	4,082	4,164	4,249	4,335
13100010	56180	EDUCATIONAL REIMB.	10,000	10,205	10,411	10,622	10,837
13100010		POLICE DEPT. ADMIN.	1,006,030	1,020,205	1,034,528	1,049,123	1,064,057
13100030		POLICE DEPT. OPERATIONS					
13100030	51000	REGULAR WAGES	8,296,520	8,296,520	8,296,520	8,296,520	8,296,520
13100030	51270	EXTRA EARNINGS	20,000	20,000	20,000	20,000	20,000
13100030	51500	OVERTIME	315,000	315,000	315,000	315,000	315,000
13100030	51520	P.D. MANPOWER O/T	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
13100030	51530	VACATION BUY BACK	386,000	386,000	386,000	386,000	386,000
13100030	51540	INTERCITY SPECIAL DUTY	179,730	179,730	179,730	179,730	179,730
13100030	51610	SHIFT DIFFERENTIAL UNIFORM P.D.	119,000	119,000	119,000	119,000	119,000
13100030	51700	LONGEVITY	520,000	520,000	520,000	520,000	520,000
13100030	51800	SEPARATION PAY	320,000	320,000	320,000	320,000	320,000
13100030	51801	WORKER'S COMP.	300,000	300,000	300,000	300,000	300,000
13100030	52360	BUSINESS EXPENSE	6,000	6,123	6,247	6,373	6,502
13100030	52780	UNIFORM ALLOW. - FULL TIME	169,376	172,840	176,341	179,908	183,557
13100030	53520	BALLISTIC VEST REPLACE.	25,152	25,666	26,186	26,716	27,258
13100030		POLICE DEPT. OPERATIONS	11,756,778	11,760,879	11,765,024	11,769,247	11,773,568
13100031		POLICE DEPT. SUPPORT					
13100031	51000	REGULAR WAGES	506,585	506,585	506,585	506,585	506,585
13100031	51300	P/T WAGES CROSS. GRDS.	182,000	182,000	182,000	182,000	182,000
13100031	51510	P.D. TRAINING O/T	60,000	60,000	60,000	60,000	60,000
13100031	51801	WOKERS COMP.	-	-	-	-	-
13100031	52320	SUBSCRIPTIONS	400	408	416	425	433
13100031	52330	TRAINING & EDUCATION	30,000	30,614	31,234	31,865	32,512
13100031	52350	TRAVEL EXPENSE	5,000	5,102	5,206	5,311	5,419
13100031	52480	OTHER PROF. SERVICES	10,000	10,205	10,411	10,622	10,837
13100031	52570	OTHER REPAIRS & MAINT.	20,000	20,409	20,822	21,244	21,675
13100031	52790	UNIFORM ALLOW. - PART TIME	7,000	7,143	7,288	7,435	7,586

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

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

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
14404072	52630	VEHICLE RENTAL	4,000	4,082	4,164	4,249	4,335
14404072	52650	OTHER RENT	5,050	5,153	5,258	5,364	5,473
14404072	52740	SECURITY SYSTEM	2,900	2,959	3,019	3,080	3,143
14404072	52940	HAZARDOUS WASTE DISPOSAL	1,600	1,633	1,666	1,699	1,734
14404072	53210	AUTO FUEL & FLUIDS	300,000	306,136	312,336	318,654	325,118
14404072	53220	MOTOR VEHICLE PARTS	200,000	204,091	208,224	212,436	216,746
14404072	53240	TIRES, TUBES & BATTERIES	45,000	45,920	46,850	47,798	48,768
14404072	53250	TOOLS & MISC EQUIPMENT	6,000	6,123	6,247	6,373	6,502
14404072	53430	JANTRL. SUPL.	500	510	521	531	542
14404072	53445	SAFETY SUPPLIES	2,500	2,551	2,603	2,655	2,709
14404072	53530	SNOW REMOV. EQUIPMENT	30,000	30,614	31,234	31,865	32,512
14404072	53560	BROOMS & SWEEPERS	8,000	8,164	8,329	8,497	8,670
14404072	55190	OTHER EQUIPMENT	250	255	260	266	271
14404072		VEHICLE MAINTENANCE	1,280,901	1,296,844	1,312,953	1,329,369	1,346,165
14505071		COMPOST SITE					
14505071	51000	REGULAR WAGES	-	-	-	-	-
14505071	52740	SECURITY SYSTEM	2,000	2,041	2,082	2,124	2,167
14505071	52930	COMPOST SITE	12,000	12,245	12,493	12,746	13,005
14505071	52940	HAZARDOUS WASTE PICKUP	22,000	22,450	22,905	23,368	23,842
14505071		COMPOST SITE	36,000	36,736	37,480	38,238	39,014
14509971		SOLID WASTE					
14509971	52900	CONDOS TRASH PICKUP	235,000	239,807	244,663	249,612	254,676
14509971	52910	TRASH PICKUP	1,272,500	1,298,527	1,324,825	1,351,624	1,379,043
14509971	52915	TRASH PICKUP - CITY BUILD.	92,000	93,882	95,783	97,721	99,703
14509971	52920	TIPPING FEES DISPOSAL	1,024,000	1,044,944	1,066,107	1,087,673	1,109,737
14509971	52941	HAZARDOUS WASTE - CITY	5,500	5,612	5,726	5,842	5,961
14509971	52950	RECYCLING PICKUP	249,900	255,011	260,176	265,439	270,824
14509971	52955	PORTABLE RESTROOMS	30,000	30,614	31,234	31,865	32,512
14509971		SOLID WASTE	2,908,900	2,968,396	3,028,513	3,089,776	3,152,455
14606074		GROUNDS MAINTENANCE					
14606074	52510	MAINT. SERV. AGREMT.	3,500	3,572	3,644	3,718	3,793
14606074	52580	EQUIP. MAINTENANCE	1,050	1,071	1,093	1,115	1,138
14606074	53265	STREET MARKING PAINT	7,500	7,653	7,808	7,966	8,128
14606074	53490	OTHER OPER. SUPPLIES	6,055	6,179	6,304	6,432	6,562
14606074	53555	LIGHT POLE	9,975	10,179	10,385	10,595	10,810
14606074		GROUNDS MAINTENANCE	28,080	28,654	29,235	29,826	30,431
14606075		BUILDING MAINTENANCE					
14606075	51000	REGULAR WAGES	440,606	440,606	440,606	440,606	440,606
14606075	51500	OVERTIME	60,000	60,000	60,000	60,000	60,000
14606075	52100	UTILITIES	520,000	530,636	541,382	552,334	563,538
14606075	52500	HVAC MAINTENANCE	50,000	51,023	52,056	53,109	54,186
14606075	52510	MAINT. SERVICE AGREMT.	56,800	57,962	59,136	60,332	61,556
14606075	52530	BLDG. MAINTENANCE	40,850	41,686	42,530	43,390	44,270
14606075	52740	SECURITY SYSTEM	9,000	9,184	9,370	9,560	9,754
14606075	53430	JANITORIAL SUPPLIES	15,000	15,307	15,617	15,933	16,256
14606075	53445	SAFETY SUPPLIES	895	913	932	951	970
14606075	53490	OTHER OPER. SUPPLIES	450	459	469	478	488
14606075		BUILDING MAINTENANCE	1,193,601	1,207,775	1,222,097	1,236,692	1,251,624
14704010		HIGHWAYS & PARKS ADMIN					

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

			FY2019	FY2020	FY2021	FY2022	FY2023
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
14704010	51000	REGULAR WAGES	2,462,364	2,462,364	2,462,364	2,462,364	2,462,364
14704010	51400	TEMPORARY PAYROLL	115,000	115,000	115,000	115,000	115,000
14704010	51500	OVERTIME	200,000	200,000	200,000	200,000	200,000
14704010	51550	STORM EXPENSE	115,000	115,000	115,000	115,000	115,000
14704010	51600	SHIFT DIFFERENTI'L CIVILIAN	2,000	2,000	2,000	2,000	2,000
14704010	52160	STREET LIGHTING	600,000	612,272	624,672	637,308	650,237
14704010	52550	GROUNDS MAINT.BIKE PATH	15,827	16,151	16,478	16,811	17,152
14704010	52610	RENTAL OF LAND	600	612	625	637	650
14704010	53380	MISC. CONSTR. SUPPL. HWY.& PRK.	55,000	56,125	57,262	58,420	59,605
14704010		HIGHWAYS & PARKS ADMIN	3,565,791	3,579,524	3,593,400	3,607,540	3,622,008
14706010		HIGHWAYS & PARKS ADMIN.					
14706010	52210	PRINTING	650	663	677	690	704
14706010	53445	SAFETY SUPPLIES	3,730	3,806	3,883	3,962	4,042
14706010		HIGHWAYS & PARKS ADMIN. - SAFETY	4,380	4,470	4,560	4,652	4,747
14706076		PARKS MAINTENANCE					
14706076	52100	UTILITIES / WATER	105,000	107,148	109,318	111,529	113,791
14706076	52130	WATER	10,000	10,205	10,411	10,622	10,837
14706076	52530	BLDG MAINTENANCE	6,500	6,633	6,767	6,904	7,044
14706076	52550	GROUNDS MAINT.PRKS.& FIELDS	65,000	66,329	67,673	69,042	70,442
14706076	52740	SECURITY SYSTEM	4,410	4,500	4,591	4,684	4,779
14706076		PARKS MAINTENANCE	190,910	194,815	198,760	202,781	206,894
14706077		OUTSIDE CONTRACTORS					
14706077	52570	OTHER REPAIRS / MAINT.	55,000	56,125	57,262	58,420	59,605
14706077	53380	MISC.CONSTR SUPPLIES	15,000	15,307	15,617	15,933	16,256
14706077	54095	STORM/ EMER. LOSSES	15,000	15,307	15,617	15,933	16,256
14706077		OUTSIDE CONTRACTORS	85,000	86,739	88,495	90,285	92,117
14706078		TREE DEPT.					
14706078	52555	TREE MAINTENANCE	184,000	187,763	191,566	195,441	199,406
14706078	53490	OPER.SUPPLIES	1,000	1,020	1,041	1,062	1,084
14706078	53570	TREES & SHRUBS	2,500	2,551	2,603	2,655	2,709
14706078		TREE DEPT.	187,500	191,335	195,210	199,159	203,199
15000010		HUMAN RESOURCES					
15000010	51000	REGULAR WAGES	237,237	237,237	237,237	237,237	237,237
15000010	51095	COMMUNITY CENTER ATTENDT.	-	-	-	-	-
15000010	51400	SUMMER TEMPORARY PAYROLL	14,000	14,000	14,000	14,000	14,000
15000010	51500	OVERTIME	6,000	6,000	6,000	6,000	6,000
15000010	52220	OUTSIDE PRINTING	500	510	521	531	542
15000010	52810	VETS MEM. DAY SERVS.	6,000	6,123	6,247	6,373	6,502
15000010	52840	BAND CONCERTS	5,000	5,102	5,206	5,311	5,419
15000010	52850	HOLIDAY FESTIVITES	4,000	4,082	4,164	4,249	4,335
15000010	53490	OPER.SUPPLIES SUMMER TEMPS.	-	-	-	-	-
15000010	53570	BEAUTIFCAT. PROG.	1,500	1,531	1,562	1,593	1,626
15000010	54320	OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	-	-
15000010	54350	N.H TRANSIT FEES & CHARGES	-	-	-	-	-
15000010	54470	CLIENT ASSISTANCE	8,000	8,164	8,329	8,497	8,670
15000010		HUMAN RESOURCES	282,237	282,748	283,265	283,792	284,330
15100010		ELDERLY SERVICES					

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

Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
15100010	51000	REGULAR WAGES	211,775	211,775	211,775	211,775	211,775
15100010	51100	SR.CNT. P/T (1)	-	-	-	-	-
15100010	51110	ALLINGTWN SR.CNT. P/T (2)	-	-	-	-	-
15100010	52310	CONVENTIONS & DUES	490	500	510	520	531
15100010	52410	INSTRUCTORS	5,480	5,592	5,705	5,821	5,939
15100010	52540	MOTOR VEHICLE MAINT.	1,000	1,020	1,041	1,062	1,084
15100010	52630	RENTAL OF VEHICLES	196	200	204	208	212
15100010	52700	TRANSPORTATION CONTRACT	260,386	265,712	271,093	276,577	282,188
15100010	52710	ELDERLY NUTRITION	4,655	4,750	4,846	4,944	5,045
15100010	53490	OTHER OPER. SUPPLIES	3,763	3,840	3,918	3,997	4,078
15100010		ELDERLY SERVICES	487,745	493,389	499,093	504,905	510,851
15202050		RECREATIONAL SERVICES					
15202050	51000	REGULAR WAGES	317,319	317,319	317,319	317,319	317,319
15202050	51080	RECREATION AIDES	39,808	39,808	39,808	39,808	39,808
15202050	51130	BEACH CONSTABLES	35,000	35,000	35,000	35,000	35,000
15202050	51160	SPEC ACTIVITY INSTRUCTORS	5,320	5,320	5,320	5,320	5,320
15202050	51170	SUPERV. & INSTRUCTORS	64,000	64,000	64,000	64,000	64,000
15202050	51180	LIFE GUARDS	65,000	65,000	65,000	65,000	65,000
15202050	51500	OVERTIME	12,800	12,800	12,800	12,800	12,800
15202050	52230	BEACH STICKERS	4,000	4,082	4,164	4,249	4,335
15202050	52310	CONVENTIONS & DUES	750	765	781	797	813
15202050	52530	BLDG MAINTENANCE	10,000	10,205	10,411	10,622	10,837
15202050	52750	FEES & CHARGES	4,000	4,082	4,164	4,249	4,335
15202050	53250	TOOLS & MISC EQUIPMENT	2,500	2,551	2,603	2,655	2,709
15202050	53440	MEDICAL SUPPL. FIRST AID KITS	2,000	2,041	2,082	2,124	2,167
15202050	53540	RECREATION SUPPLIES	14,000	14,286	14,576	14,871	15,172
15202050	54320	OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,200	16,531	16,866	17,207	17,556
15202050	55520	RECREATION EQUIPMENT	4,800	4,898	4,997	5,098	5,202
15202050		RECREATIONAL SERVICES	597,497	598,688	599,892	601,119	602,374
15202051		DAY CAMP PROGRAM					
15202051	51400	TEMPORARY PAYROLL	119,879	119,879	119,879	119,879	119,879
15202051	52700	TRANSPORTATION CONTRACT	14,660	14,960	15,263	15,572	15,887
15202051	52750	FEES & CHARGES	6,000	6,123	6,247	6,373	6,502
15202051		DAY CAMP PROGRAM	140,539	140,962	141,389	141,824	142,269
15202552		BENNETT RINK PROGRAMS					
15202552	52620	RENTAL OF BLDGS.	30,000	30,614	31,234	31,865	32,512
15202552		BENNETT RINK PROGRAMS	30,000	30,614	31,234	31,865	32,512
15202553		AQUATIC PROGRAMS					
15202553	51040	AQUA INSTRUCTORS	17,856	17,856	17,856	17,856	17,856
15202553	51070	SWIMMING POOL STAFF	60,000	60,000	60,000	60,000	60,000
15202553	51140	SWIM TEAM COACH	22,000	22,000	22,000	22,000	22,000
15202553	51300	P / T WAGES POOL CUSTODIANS	16,000	16,000	16,000	16,000	16,000
15202553	52770	OTHER CONT. SERVICES	-	-	-	-	-
15202553	53540	RECREATION SUPPLIES	1,860	1,898	1,936	1,976	2,016
15202553	53545	SPECIAL ACTIVITY SUPPLIES	3,500	3,572	3,644	3,718	3,793
15202553		AQUATIC PROGRAMS	121,216	121,326	121,436	121,549	121,665
15300010		HEALTH DEPARTMENT					
15300010	51000	REGULAR WAGES	345,720	345,720	345,720	345,720	345,720
15300010	51500	OVERTIME	2,000	2,000	2,000	2,000	2,000

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

			FY2019	FY2020	FY2021	FY2022	FY2023
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
15300010	52310	CONVENTIONS & DUES	-	-	-	-	-
15300010	52320	SUBSCRIPTIONS	-	-	-	-	-
15300010	52450	MEDICAL SERVICES	3,000	3,061	3,123	3,187	3,251
15300010	52535	PEST CONTROL	3,000	3,061	3,123	3,187	3,251
15300010	52780	UNIFORMS-FULL TIME	250	255	260	266	271
15300010	53440	MEDICAL SUPPLIES	1,000	1,020	1,041	1,062	1,084
15300010	53490	OTHER SUPPLIES	-	-	-	-	-
15300010		HEALTH DEPARTMENT	354,970	355,118	355,268	355,421	355,577
16001060	LIBRARY						
16001060	51000	LIBRARY EXPENSES	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000
16001060		LIBRARY	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000
18009980	CITY INSURANCE PREMIUMS						
18009980	54010	PROPERTY INSURANCE	-	-	-	-	-
18009980	54020	AUTO INS.	-	-	-	-	-
18009980	54030	GEN'L LIABILITY	485,977	495,917	505,960	516,195	526,667
18009980	54040	UMBRELLA POLICY	-	-	-	-	-
18009980	54050	LAW ENF. PRM.	-	-	-	-	-
18009980	54055	PUBLIC OFFICIALS LIABILITY	-	-	-	-	-
18009980	54060	OTHER PREMIUMS	-	-	-	-	-
18009980		CITY INSURANCE PREMIUMS	485,977	495,917	505,960	516,195	526,667
18009981	CITY INSURANCE - RETENTION						
18009981	54210	AUTO DAMAGES	50,000	51,023	52,056	53,109	54,186
18009981	54230	GENERAL LIABILITY LOSSES	250,000	255,113	260,280	265,545	270,932
18009981	54250	OTHER LOSSES	40,000	40,818	41,645	42,487	43,349
18009981		CITY INSURANCE - RETENTION	340,000	346,954	353,981	361,141	368,467
18109982	EMPLOYEE BENEFITS						
18109982	51530	VACATION BUY BACK	100,000	100,000	100,000	100,000	100,000
18109982	51700	LONGEVITY	90,000	90,000	90,000	90,000	90,000
18109982	54110	HEALTH INSURANCE PREM.	9,900,000	10,731,600	11,633,054	12,610,231	13,669,490
18109982	54120	LIFE INSURANCE PREM.	130,000	132,659	135,346	138,083	140,885
18109982	54130	FICA-CITY	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000
18109982	54140	401-K - CITY	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
18109982	54141	PENSION - POLICE	1,994,500	2,044,500	2,394,500	2,494,500	3,467,000
18109982	54170	LONG TERM DISABIL. PREM.	96,000	97,964	99,947	101,969	104,038
18109982	56180	EDUCATION REIMBURSEMENT	15,000	15,307	15,617	15,933	16,256
18109982		EMPLOYEE BENEFITS	14,761,500	15,648,029	16,904,464	17,986,716	20,023,669
18109983	STATE MANDATED BENEFITS						
18109983	54160	CT. UNEMPLOYMENT COMP.	100,000	102,045	104,112	106,218	108,373
18109983	54180	HEART & HYPER COMP.	400,000	408,181	416,448	424,872	433,491
18109983	54190	WORKER'S COMP PREM.	1,500,000	1,530,680	1,561,680	1,593,270	1,625,591
18109983		STATE MANDATED BENEFITS	2,000,000	2,040,906	2,082,239	2,124,360	2,167,455
18209984	DEBT SERVICE PAYMENTS						
18209984	54510	GEN'L PURPOSE-PRINCIPAL	14,325,000	14,470,000	14,664,000	15,610,000	9,640,000
18209984	54520	GEN'L PURPOSE-INTEREST	4,062,724	4,541,212	4,754,603	4,875,285	4,632,041
18209984	54530	GEN'L PURPOSE BANS -INTEREST	109,425	111,663	113,925	116,229	118,587
18209984	54640	CLEAN WATERFUND PMTS.	716,700	658,875	361,128	204,680	101,954
18209910	56190	BOND EXPENSE	-	-	-	-	-
18209984		DEBT SERVICE PAYMENTS	19,213,849	19,781,751	19,893,655	20,806,194	14,492,582

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL							
Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
18309910		MED COM					
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	44,844	45,761	46,688	47,632	48,599
18309910		MED COM	44,844	45,761	46,688	47,632	48,599
19009990		CONTINGENCY EXPENSES					
19009990	56010	UNALLOCATED CONTINGENCY	350,000	357,159	364,392	371,763	379,305
19009990	new	(FURLOUGH)/COMPENSATION INCR.	(73,000)	-	-	262,574	527,773
19009990	52340	MILEAGE ALLOWANCE (city wide)	7,000	7,143	7,288	7,435	7,586
19009990	56140	PRIMARY EXPENSE	35,000	35,716	36,439	37,176	37,930
19009990	56220	ACTUARIAL STUDY	7,500	7,653	7,808	7,966	8,128
19009990	56305	ELECTION EXPENSE	35,000	35,716	36,439	37,176	37,930
19009990	56360	BANK FEES	50,000	51,023	52,056	53,109	54,186
19009990	56370	DOG REPORT	8,541	8,716	8,892	9,072	9,256
19009990	new	MEDICAL RUN-OFF	100,000	100,000	-	-	-
19009990	56990	MISCELLANEOUS	2,000	2,041	2,082	2,124	2,167
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	22,000	-
19009990	new	LIBRARY CONTINGENCY	25,000	-	-	-	-
19009990	new	MARB EXP.	250,000	-	-	-	-
19009990	56999	RESERVE FOR DEFICIT REDUCTION	1,750,000	-	-	-	-
		CAPITAL NONRECURRING	-	404,500	404,500	404,500	404,500
		ADVANCE FUNDING OPEB TRUST	-	50,000	75,000	100,000	125,000
19009990		CONTINGENCY EXPENSES	2,587,041	1,099,666	1,034,897	1,314,897	1,593,763
		City	74,342,780	74,557,250	76,081,451	78,597,279	74,847,073
		Education	89,960,421	90,680,104	91,405,545	92,136,790	92,873,884
		Total Expenditures	164,303,201	165,237,354	167,486,996	170,734,069	167,720,957

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Assumptions and Commentary for the Allingtown Fire Department Revenue Forecast:

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

- Mill rate on real estate and personal property increases from \$13.06 in fiscal year 2019 to \$15.86 in fiscal 2023.
- Mill rate on motor vehicles stays flat at \$8.00.
- Grand List growth for real estate and personal property of 0.31% from 2019 to 2020, 0.06% from 2020 to 2021, 4.06% from 2021 to 2022, and 0.06% from 2022 to 2023. This is based on estimates made by the City Assessor and includes commercial projects that are completed and those that will be started in 2019 and completed during the next five fiscal years. It also includes the decennial revaluation, which is estimated at 4% based upon results of prior revaluations as well as recent experienced economic activity in the City.
- Tax collection rate of 98.40% of the tax levy is based on historical tax collection rate.

Non-Current Tax revenues are based on prior years' experience and are expected to remain flat over the next five fiscal years.

Assumptions and Commentary for the Allingtown Fire Department Expenditures Forecast:

Payroll/Personal Services

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

Non-Payroll Expenses

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

Defined Benefit Pension

The Allingtown Fire Department Pension is a closed plan that is funded by the City of West Haven Allingtown Fire Department and its employees. Contributions to the Fire Plan represent approximately 90% of the contributions recommended by the actuary and are projected to increase approximately 1% per year.

Health and Other Post-Employment Benefits (OPEB)

Health and Other Post-Employment Benefits costs, consistent with the City, are projected to increase by 8.4% annually from fiscal year 2019 through 2023.

Conclusion

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

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

CITY OF WEST HAVEN ALLINGTOWN FIRE FINAL ANALYSIS OF SURPLUS/ DEFICIT					
	FY19	FY20	FY21	FY22	FY23
	Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
TOTAL INCOME	6,929,850	7,046,640	7,398,327	8,030,832	8,397,259
TOTAL EXPENSES	6,929,850	7,024,496	7,151,059	7,287,721	7,459,401
SURPLUS/ DEFICIT	(0)	22,144	247,268	743,111	937,857

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CITY OF WEST HAVEN ALLINGTOWN FIRE REVENUE						
		FY19	FY20	FY21	FY22	FY23
		Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
47600	DONATIONS (UNH)	100,000	100,000	100,000	100,000	100,000
45231	STATE OF CT - PILOT PAYMENT-MUNI TRANSITIONAL GRANT	120,170	-	-	-	-
45340	RWA PILOT DIRECT PAYMENT	54,234	54,234	54,234	54,234	54,234
	FEMA GRANT	-	-	-	-	-
	CDA GRANT	-	-	-	-	-
47050	BUNDLE BILLING	10,000	12,000	12,000	12,000	12,000
44220	INSURANCE RECOVERY	7,000	7,000	7,000	7,000	7,000
47060	TRANSPORT FEES	8,000	8,000	8,000	8,000	8,000
44220	INSURANCE REIMBURSEMENT	-	-	-	-	-
	WORKMEN'S COMPENSATION REIMBURSEMENT	-	-	-	-	-
42900	PERMITS, PLAN REVIEWS & INSPECTION FEES	65,000	30,000	30,000	30,000	30,000
47900	EQUIPMENT SALE	-	-	-	-	-
46720	SPS REIMBURSEMENTS	15,000	15,000	15,000	15,000	15,000
	PENSION DISBURSEMENT	-	-	-	-	-
47900	VOLUNTEER HOUSING	1,600	1,000	1,000	1,000	1,000
	NON TAX INCOME	381,004	227,234	227,234	227,234	227,234
41100	TAX COLLECTIONS	6,448,846	6,719,406	7,071,093	7,703,598	8,070,025
41200	BACK TAXES	100,000	100,000	100,000	100,000	100,000
	TAX INCOME	6,548,846	6,819,406	7,171,093	7,803,598	8,170,025
	NON-TAX INCOME	381,004	227,234	227,234	227,234	227,234
	TAX INCOME	6,548,846	6,819,406	7,171,093	7,803,598	8,170,025
	TOTAL INCOME	6,929,850	7,046,640	7,398,327	8,030,832	8,397,259

CITY OF WEST HAVEN ALLINGTOWN FIRE TAX LEVY CALCULATION

Assessment	FY19 Council Approved	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST
{a} GRAND LIST RE,PP	469,767,658	471,211,353	471,489,642.85	490,627,518.16	490,905,807.76
{b} GRAND LIST MV	51,934,800	51,934,800	51,934,800	51,934,800	51,934,800
NET GRAND LIST	521,702,458	523,146,153	523,424,443	542,562,318	542,840,608
{c} MILL MV	8.0	8.0	8.0	8.0	8.0
{d} MILL RATE RE, PP	13.06	13.61	14.36	15.11	15.86
{a}*{c}/1000={e} MV	415,478	415,478	415,478	415,478	415,478
{b}*{d}/1000={f} PP, R/E	6,135,166	6,413,187	6,770,591	7,413,382	7,785,766
CURRENT PROPERTY TAX LEVY					
{e} CURRENT PROPERTY TAX LEVY - MV	415,478	415,478	415,478	415,478	415,478
{f} CURRENT PROPERTY TAX LEVY - R/E, PP	6,135,166	6,413,187	6,770,591	7,413,382	7,785,766
{e}+{f}={g} GROSS TAX LEVY	6,550,644	6,828,665	7,186,070	7,828,860	8,201,245
{h} COLLECTION RATE	98.4%	98.4%	98.4%	98.4%	98.4%
{e}*{h}={i} COLLECTED TAX-MV	408,831	408,831	408,831	408,831	408,831
{f}*{h}={j} COLLECTED TAX-R/E, PP	6,040,015	6,310,576	6,662,262	7,294,768	7,661,194
{i}+{j}={k} TOTAL COLLECTED	6,448,846	6,719,406	7,071,093	7,703,598	8,070,025

CITY OF WEST HAVEN ALLINGTOWN FIRE EXPENSE SUMMARY					
	FY19	FY20	FY21	FY22	FY23
	Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
PERSONNEL EXPENSES	5,869,386	5,943,999	6,050,319	6,147,541	6,277,053
MAINTENANCE & EQUIPMENT	156,000	157,534	159,084	160,664	162,280
ADMINISTRATION	106,500	108,678	110,879	113,122	115,417
FIXED EXPENSES	797,964	814,285	830,776	866,394	904,652
Grand Total Expenses	6,929,850	7,024,496	7,151,059	7,287,721	7,459,401

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CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT						
		FY19	FY20	FY21	FY22	FY23
		Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
	PERSONNEL EXPENSES					
51000	MANAGEMENT SALARIES	259,538	259,538	259,538	259,538	259,538
51000	FIREFIGHTERS SALARIES	1,344,973	1,344,973	1,344,973	1,344,973	1,344,973
51000	HOLIDAY PAY	122,659	122,659	122,659	122,659	122,659
51000	SHIFT COVERAGE (VAC/SICK/INJURY)	450,000	450,000	450,000	450,000	450,000
51000	SPS JOBS	15,000	15,000	15,000	15,000	15,000
51000	EMPLOYEE TERMINATION PAY (SICK DAY PAY)	160,000	120,000	100,000	54,000	40,000
52780	UNIFORMS	16,000	16,327	16,658	16,995	17,340
54120	LIFE INSURANCE	14,000	14,420	14,420	14,852	14,852
54140	PENSION PLAN (DISTRICT'S SHARE)	150,773	153,857	156,973	160,148	163,397
54140	PENSION PLAN (RETIREES BENEFIT)	1,871,443	1,891,443	1,911,443	1,941,443	1,971,443
54180	HEART & HYPERTENSION	70,000	66,161	67,000	66,148	57,141
54190	WORKMAN'S COMP. INSURANCE	150,000	153,068	156,168	159,327	162,559
54770	MEDICAL PLAN (BC/BS, DENTAL)	1,040,000	1,127,360	1,222,058	1,324,711	1,435,987
54770	SUPPLEMENTAL INSURANCE (CARVE OUT PLAN)	100,000	102,045	104,112	106,218	108,373
56180	PARAMEDIC - EMT CERTIFICATION	105,000	107,148	109,318	111,529	113,791
	SUBTOTAL	5,869,386	5,943,999	6,050,319	6,147,541	6,277,053
	MAINTENANCE & EQUIPMENT					
52150	CAPITAL IMPROVEMENT FUND	10,000	10,205	10,411	10,622	10,837
52530	BUILDING MAINTENANCE	10,000	10,205	10,411	10,622	10,837
52580	EQUIPMENT PURCHASE/MAINTENANCE	27,000	27,552	28,110	28,679	29,261
53250	GEAR AND BATTERY REPLACEMENT	7,000	7,143	7,288	7,435	7,586
53250	LIFE PAK 15/LUCAS TOOL	5,000	5,102	5,206	5,311	5,419
55630	RADIO	4,000	4,082	4,164	4,249	4,335
56990	HYDRANTS	12,000	12,245	12,493	12,746	13,005
55220	CAPITAL IMPROVEMENTS	81,000	81,000	81,000	81,000	81,000
	SUBTOTAL	156,000	157,534	159,084	160,664	162,280
	ADMINISTRATION					
52330	TRAINING EXPENSES	25,000	25,511	26,028	26,555	27,093
52360	CHIEF OFFICERS EXPENSE	1,000	1,020	1,041	1,062	1,084
52360	FIRE MARSHAL OFFICE	8,000	8,164	8,329	8,497	8,670
52420	AUDITOR	7,500	7,653	7,808	7,966	8,128
52420	ACTUARIAL	3,000	3,061	3,123	3,187	3,251
52420	OPM MEDICAL AUDIT	1,000	1,020	1,041	1,062	1,084
52420	ATTORNEY LITIGATION	1,000	1,020	1,041	1,062	1,084

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT						
		FY19	FY20	FY21	FY22	FY23
		Council Approved	FORECAST	FORECAST	FORECAST	FORECAST
54130	SOCIAL SECURITY & MEDICARE	60,000	61,227	62,467	63,731	65,024
	SUB TOTAL	106,500	108,678	110,879	113,122	115,417
	FIXED EXPENSES					
52100	HEATING (S.C.G.C.)	11,000	11,225	11,452	11,684	11,921
52110	U.I.	19,000	19,389	19,781	20,181	20,591
52130	RWA (FIRE FLOWS)	171,000	174,498	178,031	181,633	185,317
52130	RWA (DOMESTIC)	1,400	1,429	1,458	1,487	1,517
52150	TELEPHONE	13,000	13,266	13,535	13,808	14,088
52150	EMER. REPORTING SYSTEM	268,742	274,239	279,793	285,452	291,243
52820	MEDICAL TESTING	12,000	12,245	12,493	12,746	13,005
53110	OFFICE SUPPLIES	6,000	6,123	6,247	6,373	6,502
53210	GASOLINE & DIESEL	18,000	18,368	18,740	19,119	19,507
53440	MEDICAL EQUIPMENT	18,000	18,368	18,740	19,119	19,507
54032	LIABILITY INSURANCE	41,522	42,371	43,229	44,104	44,999
55160	COMPUTERS	10,300	10,511	10,724	10,940	11,162
56010	CONTIGENCY	50,000	51,023	52,056	71,922	94,063
56999	DEFICIT REDUCTION	150,000	153,068	156,168	159,327	162,559
55160	FIREHOUSE SOFTWARE	8,000	8,164	8,329	8,497	8,670
	SUB TOTAL	797,964	814,285	830,776	866,394	904,652
	Grand Total Expenses	6,929,850	7,024,496	7,151,059	7,287,721	7,459,401

Assumptions and Commentary for the Water Pollution Control Revenue Forecast:

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

- Sewer use fee revenue is expected grow slightly from FY2019 through FY2023 as sewer usage rate is expected to grow to \$432 IN FY2023.
- Charges to the Town of Orange for joint services rendered are expected to remain flat for each of the next five fiscal years. West Haven is engaging a consultant to review certain aspects of the contract between West Haven and Orange to determine that the amounts billed to Orange are proper.

Assumptions and Commentary for the Water Pollution Control Expenditures Forecast:

Payroll/Personal Services

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

Non-Payroll Expenses

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

In order to build up the fund balance reserve to approximately \$3.0M, which represents approximately 25% of budgeted expenditures, the City has included a contingency reserve each year to build that fund balance.

Debt Service

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

Conclusion

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

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

CITY OF WEST HAVEN WPCA ANALYSIS OF FINAL SURPLUS/ DEFICIT					
	FY19	FY20	FY21	FY22	FY23
	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
TOTAL REVENUE	11,797,193	11,790,400	11,880,814	11,884,589	11,971,177
TOTAL EXPENSE	11,797,193	11,790,400	11,880,814	11,884,589	11,971,177
Surplus/Deficit	-	-	-	-	-

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CITY OF WEST HAVEN- WPCA REVENUE DETAIL						
		FY19	FY20	FY21	FY22	FY23
ACCOUNT#	DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
46610	SEWER USE FEE REVENUE	11,097,768	11,093,400	11,183,814	11,187,589	11,274,177
46620	PRIOR YEAR LEVY	50,000	50,000	50,000	50,000	50,000
46630	INTEREST, LIENS-CURRENT	30,000	30,000	30,000	30,000	30,000
46640	INTEREST, LIENS, DELINQUENT	18,000	16,000	16,000	16,000	16,000
46670	ORANGE SHARE SERV CHG.	375,000	375,000	375,000	375,000	375,000
47675	ORANGE CWF	156,425	156,000	156,000	156,000	156,000
47680	NITRO	70,000	70,000	70,000	70,000	70,000
47900	MISCELLANEOUS	-	-	-	-	-
	TOTAL REVENUE	11,797,193	11,790,400	11,880,814	11,884,589	11,971,177

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CITY OF WEST HAVEN- WPCA FUND ASSESSMENT CALCULATION

	FY19 BUDGET	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST
{a} TOTAL EXPENDITURES	11,797,193	11,790,400	11,880,814	11,884,589	11,971,177
PRIOR YEAR SEWER LEVY	50,000	50,000	50,000	50,000	50,000
INTEREST - CURRENT LEVY	30,000	30,000	30,000	30,000	30,000
INTEREST - DELINQUENT LEVY	18,000	16,000	16,000	16,000	16,000
SEPTAGE DISPOSAL	-	-	-	-	-
NITROGEN CREDITS	70,000	70,000	70,000	70,000	70,000
ORANGE SHARE	531,425	531,000	531,000	531,000	531,000
SEWER FUND BALANCE	-	-	-	-	-
{b} TOTAL NON-TAX REVENUES	699,425	697,000	697,000	697,000	697,000
AMOUNT TO BE RAISED					
{a}-{b}={c} BY SEWER USE FEE	11,097,768	11,093,400	11,183,814	11,187,589	11,274,177
{d} RESERVE FOR UNCOLLECTED	186,989	166,401	167,757	167,814	169,113
{c}+{d}={e} GROSS SEWER USE LEVY	11,284,757	11,259,801	11,351,571	11,355,403	11,443,289
{f} ESTIMATED # OF UNITS	26,500	26,500	26,500	26,500	26,500
{e}/{f}={g} SEWER USE RATE	426	425	428	429	432

CITY OF WEST HAVEN- WPCA EXPENDITURE DETAIL

EXPENSES		FY19	FY20	FY21	FY22	FY23
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
51000	REGULAR WAGES	116,233	118,558	118,558	118,558	118,558
51050	SEWER BOARD CLERK	1,500	1,530	1,530	1,530	1,530
52360	BUSINESS EXPENSE	12,000	12,245	12,493	12,746	13,005
52420	FINANCIAL SERVICES	55,166	56,294	57,434	58,596	59,785
52440	ENGINEERING SERVICES	400,000	408,181	416,448	424,872	433,491
52580	EQUIPMENT MAINT.	220,000	224,500	229,046	233,680	238,420
52750	STATE PERMIT	7,000	7,143	7,288	7,435	7,586
54100	FRINGE BENEFITS	15,318	15,631	15,948	16,270	16,601
54640	CWF - DEBT SERV. - GF	716,701	658,875	361,128	204,680	101,954
55710	CAPITAL IMPROV.-PLANT	400,000	408,181	416,448	424,872	433,491
55720	CAP. IMPROV-COLLECTION	500,000	510,227	520,560	531,090	541,864
55740	CHEMICAL FEED (ORPS)	40,000	40,818	41,645	42,487	43,349
55745	NITROGEN CREDITS	-	-	-	-	-
55747	NITROGEN CHEMICAL	120,000	122,454	124,934	127,462	130,047
55749	CLEAN WATER FUND (DEBT SERVICE)	1,797,987	1,952,987	1,952,987	1,952,987	1,952,987
	CLEAN WATER FUND NEW DEBT ISSUE	-	373,864	645,040	651,534	683,818
56010	CONTINGENCY (BUDGET RESERVE)	450,000	459,204	468,504	477,981	487,677
56990	ODER CONTROL DEBT SERV.	525,000	-	-	-	-
	SUBTOTAL	5,376,905	5,370,693	5,389,991	5,286,781	5,264,162
51000	REG. WAGES	1,767,135	1,802,478	1,802,478	1,802,478	1,802,478
51500	OVERTIME	486,153	365,000	350,000	350,000	350,000
52100	GAS HEAT	65,000	66,329	67,673	69,042	70,442
52105	GASES	10,000	10,205	10,411	10,622	10,837
52110	ELECTRICITY	1,200,000	1,224,544	1,249,344	1,274,616	1,300,473
52130	WATER	180,000	183,682	187,402	191,192	195,071
52150	TELEPHONE	12,000	12,245	12,493	12,746	13,005
52510	MAINT. SERV.	80,000	81,636	83,290	84,974	86,698
52540	M.V. MAINT.	35,000	35,716	36,439	37,176	37,930
52650	OTHER RENT	5,000	5,102	5,206	5,311	5,419
52770	OTHER SERV.	200,000	204,091	208,224	212,436	216,746
52910	TRSH. PICKUP	15,000	15,307	15,617	15,933	16,256
53000	SUPP & MAT.	200,000	204,091	208,224	212,436	216,746
	NEW RESIDUAL-SLUDGE DISPOSAL	-	-	-	-	-
53200	HEAT OIL	600,000	612,272	624,672	637,308	650,237
53210	AUTO FUEL	25,000	25,511	26,028	26,555	27,093
53250	MISC EQUIP	50,000	51,023	52,056	53,109	54,186
53430	JANTRL SUPPL	15,000	15,307	15,617	15,933	16,256
53435	CHEMICALS	135,000	137,761	140,551	143,394	146,303
53445	SAFTY SUPPL	10,000	10,205	10,411	10,622	10,837
53450	LAB SUPPL	60,000	61,227	62,467	63,731	65,024
53460	CLOTH & UNIF	35,000	35,716	36,439	37,176	37,930
54100	FRINGE BEN	650,000	663,295	676,728	690,417	704,423
54130	FICA	160,000	163,273	166,579	169,949	173,396
54232	GEN. LIABIL.	200,000	204,091	208,224	212,436	216,746
54735	WORKER'S COMPENSATION	50,000	51,023	52,056	53,109	54,186
55747	NITROGEN CHEM.	-	-	-	-	-
56215	OUTSIDE SVCS	175,000	178,579	182,196	185,882	189,652
	CONTINGENCY	-	-	-	19,226	38,644
	SUBTOTAL	6,420,288	6,419,706	6,490,824	6,597,808	6,707,014
	TOTAL EXPENSE	11,797,193	11,790,400	11,880,814	11,884,589	11,971,177