

City of West Haven
Five Year Financial Plan (FY2019-FY2023)
August 29, 2018

DRAFT

City of West Haven-Five Year Plan

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

Assumptions and Commentary for the Revenue Forecast:

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

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

Non-Current Tax revenues are based on prior years' experience. 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. ^D

Licenses and Permits revenues, primarily comprised of building and construction related permits, reflects an increase over FY2018 budgeted amounts in fiscal 2019 with a slight decline forecast for the remaining years as we expect building activity to slow down marginally. All other license and permit revenues are expected to 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 situation is stabilized and it is able to earn interest on its deposits. The City has also increased fees associated with renting its public facilities.

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

Charges- Current Services revenues are 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 which is associated with sewer fund assets previously acquired. Future general obligation debt offerings benefiting the sewer fund will be accounted for directly in the sewer fund and will not be reflected in the City's general fund.

Assumptions and Commentary for the Expenditures Forecast:

Payroll/Personal Services

Payroll growth is projected to remain flat for FY2019 through FY2021 as the City has implemented pay increase freezes with collective bargaining units that are out of contract. While the City does not currently anticipate increasing wages in FY2022 and FY2023, this plan includes a contingency expense for a 1% 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 100% of the contributions currently recommended by the actuary. The Allingtown Fire Department Pension contributions represent the City's share of the pension costs. Contributions to the Fire Plan represent 100% of the contributions recommended by the actuary in a separate valuation.

Defined Contribution Pensions

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

Health and Other Post-Employment Benefits (OPEB)

The City of West Haven is self-insured for its employee and retiree health care claims. 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. Based on a consultant's study, the City's share is estimated to be approximately \$8.8 million, but the City has kept its total budgeted expense at \$10 million to be conservative for FY2019.^E

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.^F

West Haven Public Library

The West Haven Public Library is a legally separate entity that receives funding from the City. The plan includes a 2.0% decrease year over year from FY2019 through FY2023 in library funding as the library is also creating a 5 year plan which eliminates certain expenses in order to reduce its reliance on City funding. The plan put forth by the city also includes a \$25 thousand contingency for the library in 2019 which is likely to be realized when the library issues their funding requests.⁶

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.⁴

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.).

The projected efficiency savings are predicated on an assumption that the City will be able to cut 0.75% of the total expenditures in 2019, at a cost of 25% of the total savings, and then in FY2020-2023 the city will be able to cut 1% of total expenditures at a cost of 25% of those total savings.

Building Fund Balance Reserves

The City understands the importance of building fund reserves in order to weather tough economic times. Through this plan, the City is building a fund balance of slightly less than 3.5% of total expenditures by FY2023. While the City understands that industry benchmarks tend to hover around 3-5% of total expenditures, the City feels that they will have made reasonable progress through their plan and will be in a strong position to continuing building the appropriate fund balances far into the future.

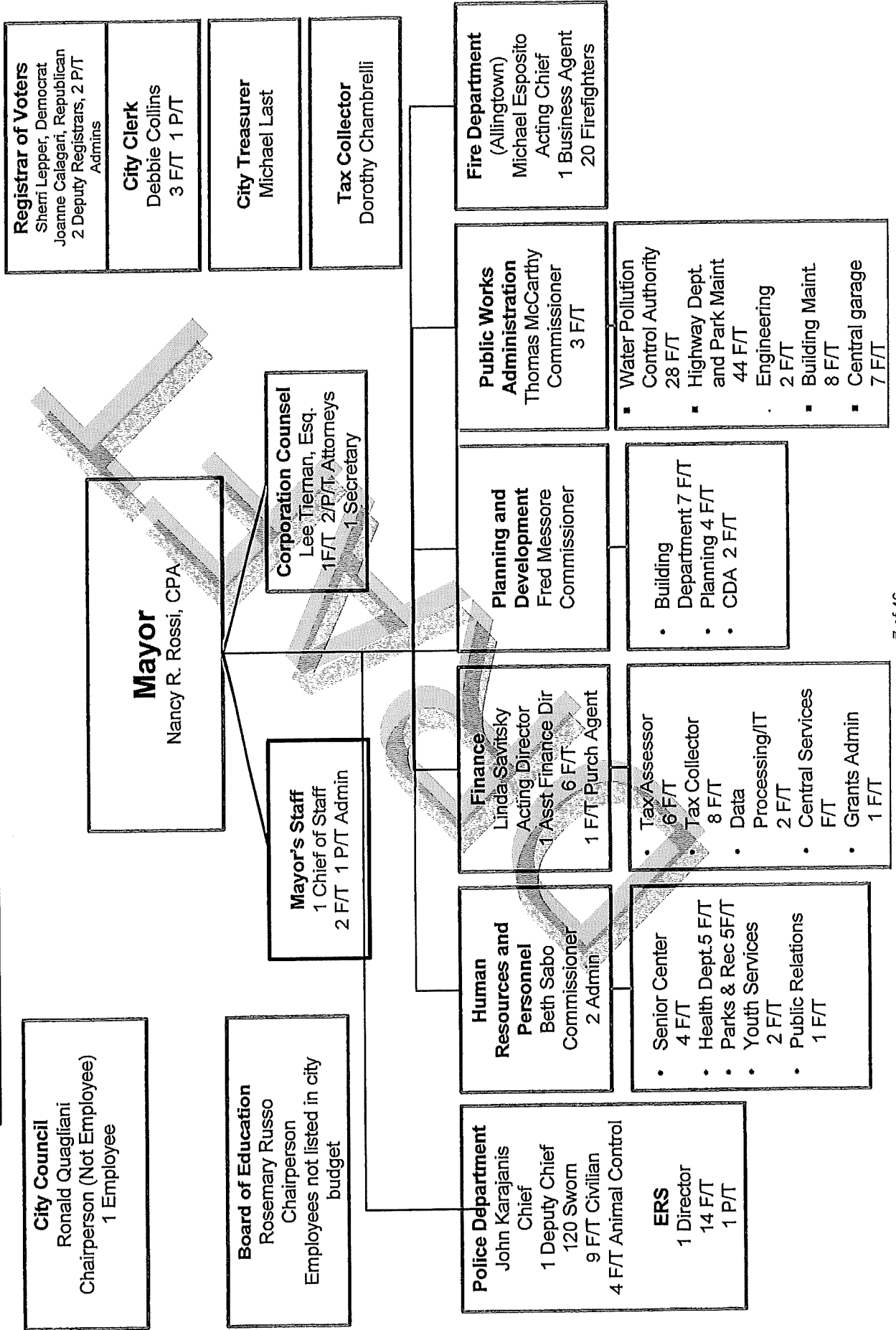
Additional Expense Reductions for FY2019

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

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

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

City of West Haven Organizational Chart



Commentary for the Long Term Obligations of the City

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

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 100% of the contributions currently recommended by the actuary. ¹

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 INCLUDING RESERVE FOR DEFICIT REDUCTION	162,238,135	164,889,574	167,170,344	170,391,063	166,463,049	
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	(5,934,934)	(5,647,046)	(3,532,809)	(1,359,304)	2,337,165	
OTHER REVENUES						
MARB REVENUE	8,000,000	6,000,000	4,000,000	2,000,000	-	
FINAL SURPLUS/(DEFICIT)	2,065,066	352,954	467,191	640,696	2,337,165	
BEGINNING ACCUMULATED SURPLUS/(DEFICIT)*	(128,165)	1,936,900	2,289,855	2,757,045	3,397,741	
ENDING ACCUMULATED SURPLUS/(DEFICIT)	1,936,900	2,289,855	2,757,045	3,397,741	5,734,906	

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



2019 BEGINNING SURPLUS/ (DEFICIT) CALCULATION

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

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CITY OF WEST HAVEN- SUMMARY OF REVENUES BY CATEGORY

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

CITY OF WEST HAVEN- TAX LEVY CALCULATION

Assessment	FY19	FY20	FY21	FY22	FY23	TM
{a} Net GL - Motor Vehicle	261,726,860	261,726,860	261,726,860	261,726,860	261,726,860	261,726,860
{b} Net GL - Real Estate/Personal Property	2,391,714,857	2,399,065,102	2,400,481,950	2,497,918,076	2,499,334,924	C
Total Net Grand List	2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784	
{c} General Fund Mill Rate - MV	36.85	36.85	36.85	36.85	36.85	36.85
{d} General Fund Mill Rate - R/E, PP	36.10	37.10	39.11	39.84	39.84	39.84
{f} Capital & Non-Recurring Mill Rate	0.15	0.15	0.15	0.15	0.15	0.15
Mill Rate- MV	37.00	37.00	37.00	37.00	37.00	37.00 A
Mill Rate- R/E, PP	36.26	37.25	39.26	39.99	39.99	39.99 B
{a}*{c}={e} MV	9,645,250	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	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	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	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%	98.4% D
{g}/1000*{i}={m} Collected Tax-Capital NR	404,500	404,500	404,500	404,500	404,500	404,500
{e}/1000*{h}={j} Collected Tax-MV	9,490,926	9,490,926	9,490,926	9,490,926	9,490,926	9,490,926
{f}/1000*{h}={i} Collected Tax-R/E, PP	84,969,780	87,581,217	92,387,353	97,936,091	97,989,946	97,989,946
{m}+{j}+{i}={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	9,490,926	9,490,926	9,490,926	9,490,926	9,490,926
10124041-41100	84,969,780	87,581,217	92,387,353	97,936,091	97,989,946
10124041-41100	-	404,500	404,500	404,500	404,500
CURRENT PROPERTY TAX LEVY Subtotal	94,460,706	97,476,643	102,282,779	107,831,517	107,885,372
NON CURRENT TAXES					
10124041-41101	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
10124041-41200	400,000	400,000	400,000	400,000	400,000
10124041-41210	-	-	-	-	-
10124041-41300	100,000	100,000	100,000	100,000	100,000
10124041new acct.	100,000	300,000	300,000	300,000	100,000
10124041-41660	-	-	-	-	-
NON CURRENT TAXES Subtotal	1,800,000	2,000,000	2,000,000	2,000,000	1,800,000
INTEREST & LIEN FEES					
10124041-41610	450,000	450,000	450,000	450,000	450,000
10124041-41620	210,000	210,000	210,000	210,000	210,000
10124041-41630	105,000	105,000	105,000	105,000	105,000
INTEREST & LIEN FEES Subtotal	765,000	765,000	765,000	765,000	765,000
LICENSES & PERMITS					
10112542-42150	13,000	13,000	13,000	13,000	13,000
10112542-42160	3,000	3,000	3,000	3,000	3,000
10112542-42170	200	200	200	200	200
10119042-42210	1,225,000	1,100,000	1,000,000	985,000	985,000
10119042-42220	160,000	150,000	135,000	135,000	135,000
10119042-42230	7,000	7,000	7,000	7,000	7,000
10119042-42240	210,000	200,000	180,000	180,000	180,000
10119042-42250	87,000	87,000	87,000	87,000	87,000
10131042-42110	150	150	150	150	150
10131042-42130	20,000	20,000	20,000	20,000	20,000
10132042-42910	7,100	7,100	7,100	7,100	7,100
10132042-42920	2,000	2,000	2,000	2,000	2,000
10153042-42120	80,000	80,000	80,000	80,000	80,000
LICENSES & PERMITS Subtotal	1,814,450	1,669,450	1,534,450	1,519,450	1,519,450
FINES, FORFEITS & PENALTIES					
10131043-43100	125,000	200,000	200,000	200,000	200,000
10124043-43200	25,000	25,000	25,000	25,000	25,000
FINES, FORFEITS & PENALTIES 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	55,000	120,000	120,000	120,000	120,000	120,000
10120044-44200						
RENTS, CONCESSIONS & ROYALTIES						
10120044-44210	25,000	55,000	60,000	60,000	60,000	60,000
USE OF MONEY/PROPERTY Subtotal	80,000	175,000	180,000	180,000	180,000	180,000
FROM OTHER AGENCIES						
10119045-45130						
FEMA						
10120045-45211	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
EDUCATIONAL COST SHARING (ECS)						
10120045-45212						
TRANSPORT. GRANTS PUBLIC & PRIVATE						
10120045-45213						
SPECIAL AID HANDICAPPED						
10120045-45214						
SPECIAL EDUCATION GRANT						
10120045-45215						
SCHOOL BUILD. CONSTRUCTION						
10120045-45219	60,000	60,000	60,000	60,000	60,000	60,000
HEALTH/WELFARE PAROCHIAL SCHOOL						
10120045-45231	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988
PILOT -STATE, COLLEGES & HOSP.						
10120045-45233	147,516	147,516	147,516	147,516	147,516	147,516
PROP TAX RELIEF MANUF.						
10120045-45234						
ELDERLY/DISABILITY PROPERTY TAX REL						
10120045-45235	807,097	807,097	807,097	807,097	807,097	807,097
MASHANTUC. PEQUOT ST.PROP.						
10120045-45236	5,370	5,370	5,370	5,370	5,370	5,370
PROP.TAX RELIEF-TOTAL DISABILITY						
10120045-45237	181,198	181,198	181,198	181,198	181,198	181,198
PILOT -STATE, OWNED PROP.						
10120045-45238	118,373	118,373	118,373	118,373	118,373	118,373
PROP.TAX RELIEF VETERANS.REIMBURSE						
10120045-45243						
BOAT GRANT PILOT-VESSELS						
10120045-45246						
PROP.TAX RELIEF HOTEL TAX						
10120045-45248	617,602	617,602	617,602	617,602	617,602	617,602
TOWN ROAD AID.						
10120045-45271						
STATE TASK FORCE REIMB.- POLICE						
10120045-45290	122,000	122,000	122,000	122,000	122,000	122,000
STATE MISCELLANEOUS GRANTS						
10120045-45247						
MRSA SELECT PILOT						
10120045-45240						
MRSA SALES TAX SHARING						
10120045-45249						
MRSA MOTOR VEHICLE						
10120045-45869						
LOCIP REVE						
FROM OTHER AGENCIES Subtotal	52,727,631	52,727,631	52,727,631	52,727,631	52,727,631	52,727,631
CHARGES - CURRENT SERVICES						
10112546-46940	625,000	625,000	625,000	625,000	625,000	625,000
RECORD LEGAL INSTRUMENTS FEE						
10131046-46710	15,000	15,000	15,000	15,000	15,000	15,000
POLICE CHARGES- PUB.SAFETY						
10120046-46920	150	150	150	150	150	150
SUNDRY OTHER MISC.						
10120046-46950	37,059	37,059	37,059	37,059	37,059	37,059
MISC. PUBLIC WORKS/SEWER-ORANGE						
10120046-46952	90,000	90,000	90,000	90,000	90,000	90,000
MISC. GEN. GOVLT. - ALL OTHER						
10170046-46955						
MISC. SCHOOLS						
10120046-46956	340,000	340,000	340,000	340,000	340,000	340,000
MISC. PARKS & RECREATION						
10131046-46720						
POLICE CHARGES- PD EXTRA						

CITY OF WEST HAVEN- REVENUE DETAIL						
	FY19	FY20	FY21	FY22	FY23	
10140046-46953	2,000	2,000	2,000	2,000	2,000	2,000
10153046-46930	-	-	-	-	-	-
10154046-46954	-	-	-	-	-	-
CHARGES - CURRENT SERVICES Subtotal	1,109,209	1,109,209	1,109,209	1,109,209	1,109,209	1,109,209
OTHER REVENUES						
10120045-45310	117,044	117,044	117,044	117,044	117,044	117,044
10120045-45340	296,330	296,330	296,330	296,330	296,330	296,330
10120047-43300	20,000	50,000	50,000	50,000	50,000	50,000
10120047-47200	-	-	-	-	-	-
10120047-47350	141,000	141,000	141,000	141,000	141,000	141,000
10120047-47355	-	-	-	-	-	-
10120047-47360	48,397	55,166	55,166	55,166	55,166	55,166
10120047-47380	20,000	20,000	20,000	20,000	20,000	20,000
10120047-47800	422,651	422,651	422,651	422,651	422,651	422,651
10120047-47805	-	-	-	-	-	-
10120047-47900	210,000	210,000	210,000	210,000	210,000	210,000
10120047-47902	-	-	-	-	-	-
10120047-47903	-	-	-	-	-	-
10120047-47904	40,000	40,000	40,000	40,000	40,000	40,000
10120047-47905	-	-	-	-	-	-
10120047-47906	-	-	-	-	-	-
10130047-47310	804,083	820,529.10	837,146.66	854,081.08	871,406.97	871,406.97
10130047-47320	-	-	-	-	-	-
10145047-47340	13,000	13,000	13,000	13,000	13,000	13,000
OTHER REVENUES Subtotal	2,132,505	2,185,720	2,202,338	2,219,272	2,236,598	
OTHER FIN. SOURCES						
10120048-48100	-	-	-	-	-	-
10120048-48300	200,000	250,000	250,000	250,000	250,000	250,000
10120048-48400	-	-	-	-	-	-
10120048-48500	1,063,700	658,875	361,128	204,680	101,954	101,954
10121054-54390	-	-	-	-	-	-
OTHER FIN. SOURCES 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	TM
11000010	88,982	89,199	89,418	89,641	89,870	
11050010	317,111	318,567	320,038	321,538	323,072	
11100010	450,868	454,693	458,557	462,496	466,525	
11150010	170,585	170,772	170,961	171,154	171,352	
11209910	315,336	321,786	328,303	334,944	341,738	
11250010	298,198	299,249	300,312	301,394	302,502	
11300010	140,525	140,822	141,123	141,429	141,742	
11650010	8,020	8,184	8,350	8,519	8,691	
11900010	383,595	385,327	387,078	388,862	390,687	
11900012	66,971	66,980	66,990	66,999	67,009	
11900013	511,819	512,156	512,496	512,843	513,198	
12000010	7,600	7,600	7,600	7,600	7,600	
12100010	830,391	834,433	838,516	842,678	846,936	
12100020	142,180	143,458	144,750	146,066	147,413	
12200022	506,213	536,207	536,890	553,310	570,508	
12200023	225,190	228,615	232,076	235,603	239,212	
12300010	445,557	445,929	446,305	446,688	447,080	
12300025	5,600	5,661	5,723	5,787	5,851	
12400010	431,604	431,604	431,604	431,604	431,604	
13000010	1,838,583	1,846,372	1,854,241	1,862,261	1,870,466	
13100010	1,006,030	1,020,205	1,034,528	1,049,123	1,064,057	
13100030	11,756,778	11,760,879	11,765,024	11,769,247	11,773,568	
13100031	860,733	863,027	865,344	867,706	870,123	
13202010	283,366	284,475	285,596	286,739	287,908	
13300010	14,198	14,244	14,291	14,338	14,386	
14000010	597,958	604,324	610,757	617,312	624,018	
14100010	189,311	189,363	189,416	189,470	189,525	
14404072	1,280,901	1,296,844	1,312,953	1,329,369	1,346,165	
14505071	36,000	36,736	37,480	38,238	39,014	
14509971	2,908,900	2,968,396	3,028,513	3,089,776	3,152,455	
14606074	28,080	28,654	29,235	29,826	30,431	
14606075	1,193,601	1,207,775	1,222,097	1,236,692	1,251,624	
14704010	3,565,791	3,579,524	3,593,400	3,607,540	3,622,008	
14706010	4,380	4,470	4,560	4,652	4,747	
14706076	190,910	194,815	198,760	202,781	206,894	
14706077	85,000	86,739	88,495	90,285	92,117	
14706078	187,500	191,335	195,210	199,159	203,199	
15000010	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	TM
15100010	ELDERLY SERVICES	487,745	493,389	499,093	504,905	510,851	
15202050	RECREATIONAL SERVICES	597,497	598,688	599,892	601,119	602,374	
15202051	DAY CAMP PROGRAM	140,539	140,962	141,389	141,824	142,269	
15202552	BENNETT RINK PROGRAMS	30,000	30,614	31,234	31,865	32,512	
15202553	AQUATIC PROGRAMS	121,216	121,326	121,436	121,549	121,665	
15300010	HEALTH DEPARTMENT	354,970	355,118	355,268	355,421	355,577	
16001060	LIBRARY	1,521,000	1,496,000	1,471,000	1,446,000	1,421,000	G
18009980	CITY INSURANCE PREMIUMS	485,977	495,917	505,960	516,195	526,667	
18009981	CITY INSURANCE - RETENTION	340,000	346,954	353,981	361,141	368,467	
18109982	EMPLOYEE BENEFITS	15,181,000	16,539,529	17,843,964	18,924,216	20,023,669	E, I
18109983	STATE MANDATED BENEFITS	2,000,000	2,040,906	2,082,239	2,124,360	2,167,455	
18209984	DEBT SERVICE PAYMENTS	19,403,489	19,781,751	19,893,655	20,806,194	14,492,582	H
18309910	MED COM	44,844	45,761	46,688	47,632	48,599	
19009990	CONTINGENCY EXPENSES	837,041	1,099,666	1,034,897	1,314,897	1,593,763	
	ADMINISTRATIVE EFFICIENCY SAVINGS	(1,232,274)	(1,652,374)	(1,674,870)	(1,707,341)	(1,677,210)	
	ADMINISTRATIVE EFFICIENCY COSTS	308,069	413,093	418,717	426,835	419,302	
	City	72,277,714	74,209,470	75,764,799	78,254,274	73,589,166	
	Education	89,960,421	90,680,104	91,405,545	92,136,790	92,873,884	F
	Total Expenditures	162,238,135	164,889,574	167,170,344	170,391,063	166,463,049	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
11000010		CITY COUNCIL						
11000010	51000	REGULAR WAGES	39,572	39,572	39,572	39,572	39,572	
11000010	51010	CLERK OF THE COUNCIL	5,000	5,000	5,000	5,000	5,000	
11000010	51350	PART TIME ELECTED	33,810	33,810	33,810	33,810	33,810	
11000010	51500	OVERTIME	-	-	-	-	-	
11000010	52250	ADVERTISING	3,600	3,674	3,748	3,824	3,901	
11000010	52510	MAINTENANCE SERVICES	4,000	4,082	4,164	4,249	4,335	
11000010	52770	OTHER SERVICES	2,500	2,551	2,603	2,655	2,709	
11000010	54331	MISC. EXPENSE	500	510	521	531	542	
11000010		CITY COUNCIL	88,982	89,199	89,418	89,641	89,870	
11050010		MAYOR						
11050010	51000	REGULAR WAGES	230,921	230,921	230,921	230,921	230,921	
11050010	51300	PART TIME WAGES	15,000	15,000	15,000	15,000	15,000	
11050010	52220	OUTSIDE PRINTING	630	643	656	669	683	
11050010	52320	SUBSCRIPTIONS	200	204	208	212	217	
11050010	52330	TRAINING & EDUCATION	300	306	312	319	325	
11050010	52350	TRAVEL EXPENSE	2,000	2,041	2,082	2,124	2,167	
11050010	52360	BUSINESS EXPENSE	7,000	7,143	7,288	7,435	7,586	
11050010	52370	COUNCIL OF GOVERNMENTS	15,900	16,225	16,554	16,889	17,231	
11050010	52390	CT. CONFERENCE 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	
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	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
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	
11900013		BUILDING DEPARTMENT						
11900013	51000	REGULAR WAGES	487,849	487,849	487,849	487,849	487,849	
11900013	51500	OVERTIME	7,500	7,500	7,500	7,500	7,500	
11900013	52310	CONV & DUE	3,600	3,674	3,748	3,824	3,901	
11900013	52360	BUSNSS EXP	2,070	2,112	2,155	2,199	2,243	
11900013	52440	ENG SERV	900	918	937	956	975	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
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	-	-	-	-	-	
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	

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
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	
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	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
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	WORKER'S COMP.	-	-	-	-	-	
13100031	52320	SUBSCRIPTIONS	400	408	416	425	433	
13100031	52330	TRAINING & EDUCATION	30,000	30,614	31,234	31,865	32,512	
13100031	52350	TRAVEL EXPENSE	5,000	5,102	5,206	5,311	5,419	
13100031	52480	OTHER PROF. SERVICES	10,000	10,205	10,411	10,622	10,837	
13100031	52570	OTHER REPAIRS & MAINT.	20,000	20,409	20,822	21,244	21,675	
13100031	52790	UNIFORM ALLOW.- PART TIME	7,000	7,143	7,288	7,435	7,586	
13100031	53260	TRAFFIC SUPPLIES	8,000	8,164	8,329	8,497	8,670	
13100031	53450	LAB. SUPPLIES	6,000	6,123	6,247	6,373	6,502	
13100031	53510	FIREARM SUPPLIES	25,748	26,275	26,807	27,349	27,904	
13100031		POLICE DEPT. SUPPORT	860,733	863,027	865,344	867,706	870,123	
13202010		ANIMAL CONTROL						
13202010	51000	REGULAR WAGES	181,624	181,624	181,624	181,624	181,624	
13202010	51300	PART TIME WAGES	22,000	22,000	22,000	22,000	22,000	
13202010	51500	OVERTIME	14,500	14,500	14,500	14,500	14,500	
13202010	51530	VAC.BUY BACK	3,000	3,000	3,000	3,000	3,000	
13202010	51700	LONGEVITY	8,000	8,000	8,000	8,000	8,000	
13202010	51800	SEPAR. PAY	-	-	-	-	-	
13202010	52100	UTILITIES	14,000	14,286	14,576	14,871	15,172	
13202010	52250	ADVERTISING	1,500	1,531	1,562	1,593	1,626	
13202010	52310	CONVENTIONS & DUES	560	571	583	595	607	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
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	
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	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
14505071	52930	COMPOST SITE	12,000	12,245	12,493	12,746	13,005	
14505071	52940	HAZARDOUS WASTE PICKUP	22,000	22,450	22,905	23,368	23,842	
14505071		COMPOST SITE	36,000	36,736	37,480	38,238	39,014	
14509971		SOLID WASTE						
14509971	52900	CONDOS TRASH PICKUP	235,000	239,807	244,663	249,612	254,676	
14509971	52910	TRASH PICKUP	1,272,500	1,298,527	1,324,825	1,351,624	1,379,043	
14509971	52915	TRASH PICKUP - CITY BUILD.	92,000	93,882	95,783	97,721	99,703	
14509971	52920	TIPPING FEES DISPOSAL	1,024,000	1,044,944	1,066,107	1,087,673	1,109,737	
14509971	52941	HAZARDOUS WASTE - CITY	5,500	5,612	5,726	5,842	5,961	
14509971	52950	RECYCLING PICKUP	249,900	255,011	260,176	265,439	270,824	
14509971	52955	PORTABLE RESTROOMS	30,000	30,614	31,234	31,865	32,512	
14509971		SOLID WASTE	2,908,900	2,968,396	3,028,513	3,089,776	3,152,455	
14606074		GROUNDS MAINTENANCE						
14606074	52510	MAINT. SERV. AGREMT.	3,500	3,572	3,644	3,718	3,793	
14606074	52580	EQUIP. MAINTENANCE	1,050	1,071	1,093	1,115	1,138	
14606074	53265	STREET MARKING PAINT	7,500	7,653	7,808	7,966	8,128	
14606074	53490	OTHER OPER. SUPPLIES	6,055	6,179	6,304	6,432	6,562	
14606074	53555	LIGHT POLE	9,975	10,179	10,385	10,595	10,810	
14606074		GROUNDS MAINTENANCE	28,080	28,654	29,235	29,826	30,431	
14606075		BUILDING MAINTENANCE						
14606075	51000	REGULAR WAGES	440,606	440,606	440,606	440,606	440,606	
14606075	51500	OVERTIME	60,000	60,000	60,000	60,000	60,000	
14606075	52100	UTILITIES	520,000	530,636	541,382	552,334	563,538	
14606075	52500	HVAC MAINTENANCE	50,000	51,023	52,056	53,109	54,186	
14606075	52510	MAINT. SERVICE AGREMT.	56,800	57,962	59,136	60,332	61,556	
14606075	52530	BLDG. MAINTENANCE	40,850	41,686	42,530	43,390	44,270	
14606075	52740	SECURITY SYSTEM	9,000	9,184	9,370	9,560	9,754	
14606075	53430	JANITORIAL SUPPLIES	15,000	15,307	15,617	15,933	16,256	
14606075	53445	SAFETY SUPPLIES	895	913	932	951	970	
14606075	53490	OTHER OPER. SUPPLIES	450	459	469	478	488	
14606075		BUILDING MAINTENANCE	1,193,601	1,207,775	1,222,097	1,236,692	1,251,624	
14704010		HIGHWAYS & PARKS ADMIN						
14704010	51000	REGULAR WAGES	2,462,364	2,462,364	2,462,364	2,462,364	2,462,364	
14704010	51400	TEMPORARY PAYROLL	115,000	115,000	115,000	115,000	115,000	
14704010	51500	OVERTIME	200,000	200,000	200,000	200,000	200,000	
14704010	51550	STORM EXPENSE	115,000	115,000	115,000	115,000	115,000	
14704010	51600	SHIFT DIFFERENTIAL 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	

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

			FY2019	FY2020	FY2021	FY2022	FY2023	
Department		DESCRIPTION	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	TM
14706076	52740	SECURITY SYSTEM	4,410	4,500	4,591	4,684	4,779	
14706076		PARKS MAINTENANCE	190,910	194,815	198,760	202,781	206,894	
14706077		OUTSIDE CONTRACTORS						
14706077	52570	OTHER REPAIRS / MAINT.	55,000	56,125	57,262	58,420	59,605	
14706077	53380	MISC.CONSTR SUPPLIES	15,000	15,307	15,617	15,933	16,256	
14706077	54095	STORM/ EMER. LOSSES	15,000	15,307	15,617	15,933	16,256	
14706077		OUTSIDE CONTRACTORS	85,000	86,739	88,495	90,285	92,117	
14706078		TREE DEPT.						
14706078	52555	TREE MAINTENANCE	184,000	187,763	191,566	195,441	199,406	
14706078	53490	OPER.SUPPLIES	1,000	1,020	1,041	1,062	1,084	
14706078	53570	TREES & SHRUBS	2,500	2,551	2,603	2,655	2,709	
14706078		TREE DEPT.	187,500	191,335	195,210	199,159	203,199	
15000010		HUMAN RESOURCES						
15000010	51000	REGULAR WAGES	237,237	237,237	237,237	237,237	237,237	
15000010	51095	COMMUNITY CENTER ATTENDT.	-	-	-	-	-	
15000010	51400	SUMMER TEMPORARY PAYROLL	14,000	14,000	14,000	14,000	14,000	
15000010	51500	OVERTIME	6,000	6,000	6,000	6,000	6,000	
15000010	52220	OUTSIDE PRINTING	500	510	521	531	542	
15000010	52810	VETS MEM. DAY SERVS.	6,000	6,123	6,247	6,373	6,502	
15000010	52840	BAND CONCERTS	5,000	5,102	5,206	5,311	5,419	
15000010	52850	HOLIDAY FESTIVITES	4,000	4,082	4,164	4,249	4,335	
15000010	53490	OPER.SUPPLIES SUMMER TEMPS.	-	-	-	-	-	
15000010	53570	BEAUTIFCAT. PROG.	1,500	1,531	1,562	1,593	1,626	
15000010	54320	OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	-	-	
15000010	54350	N.H TRANSIT FEES & CHARGES	-	-	-	-	-	
15000010	54470	CLIENT ASSISTANCE	8,000	8,164	8,329	8,497	8,670	
15000010		HUMAN RESOURCES	282,237	282,748	283,265	283,792	284,330	
15100010		ELDERLY SERVICES						
15100010	51000	REGULAR WAGES	211,775	211,775	211,775	211,775	211,775	
15100010	51100	SR.CNT. P/T (1)	-	-	-	-	-	
15100010	51110	ALLINGTWN SR.CNT. P/T (2)	-	-	-	-	-	
15100010	52310	CONVENTIONS & DUES	490	500	510	520	531	
15100010	52410	INSTRUCTORS	5,480	5,592	5,705	5,821	5,939	
15100010	52540	MOTOR VEHICLE MAINT.	1,000	1,020	1,041	1,062	1,084	
15100010	52630	RENTAL OF VEHICLES	196	200	204	208	212	
15100010	52700	TRANSPORTATION CONTRACT	260,386	265,712	271,093	276,577	282,188	
15100010	52710	ELDERLY NUTRITION	4,655	4,750	4,846	4,944	5,045	
15100010	53490	OTHER OPER. SUPPLIES	3,763	3,840	3,918	3,997	4,078	
15100010		ELDERLY SERVICES	487,745	493,389	499,093	504,905	510,851	
15202050		RECREATIONAL SERVICES						
15202050	51000	REGULAR WAGES	317,319	317,319	317,319	317,319	317,319	
15202050	51080	RECREATION AIDES	39,808	39,808	39,808	39,808	39,808	
15202050	51130	BEACH CONSTABLES	35,000	35,000	35,000	35,000	35,000	
15202050	51160	SPEC ACTIVITY INSTRUCTORS	5,320	5,320	5,320	5,320	5,320	
15202050	51170	SUPERV. & INSTRUCTORS	64,000	64,000	64,000	64,000	64,000	
15202050	51180	LIFE GUARDS	65,000	65,000	65,000	65,000	65,000	
15202050	51500	OVERTIME	12,800	12,800	12,800	12,800	12,800	
15202050	52230	BEACH STICKERS	4,000	4,082	4,164	4,249	4,335	
15202050	52310	CONVENTIONS & DUES	750	765	781	797	813	
15202050	52530	BLDG MAINTENANCE	10,000	10,205	10,411	10,622	10,837	
15202050	52750	FEES & CHARGES	4,000	4,082	4,164	4,249	4,335	
15202050	53250	TOOLS & MISC EQUIPMENT	2,500	2,551	2,603	2,655	2,709	

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

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

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL								
Department		DESCRIPTION	FY2019 BUDGET	FY2020 FORECAST	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST	TM
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	E
18109982	54120	LIFE INSURANCE PREM.	130,000	132,659	135,346	138,083	140,885	
18109982	54130	FICA-CITY	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000	
18109982	54140	401-K - CITY	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	
18109982	54141	PENSION - POLICE	1,994,500	2,936,000	3,334,000	3,432,000	3,467,000	I
18109982	54141	PENSION - POLICE Excess from Report	419,500					
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	15,181,000	16,539,529	17,843,964	18,924,216	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	54520	GEN'L PURPOSE-INTEREST-UNDERFUNDED	189,640					
18209984		DEBT SERVICE PAYMENTS	19,403,489	19,781,751	19,893,655	20,806,194	14,492,582	H
18309910		MED COM						
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	44,844	45,761	46,688	47,632	48,599	
18309910		MED COM	44,844	45,761	46,688	47,632	48,599	
19009990		CONTINGENCY EXPENSES						
19009990	56010	UNALLOCATED CONTINGENCY	350,000	357,159	364,392	371,763	379,305	
19009990	new	(FURLOUGH)/COMPENSATION INCR.	(73,000)	-	-	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	-	-	-	-	
19009990	56999	REVERSE-RESERVE FOR DEFICIT REDUCTIO	(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	837,041	1,099,666	1,034,897	1,314,897	1,593,763	
		ADMINISTRATIVE EFFICIENCY SAVINGS	(1,232,274)	(1,652,374)	(1,674,870)	(1,707,341)	(1,677,210)	
		ADMINISTRATIVE EFFICIENCY COSTS	308,069	413,093	418,717	426,835	419,302	
		City	72,277,714	74,209,470	75,764,799	78,254,274	73,589,166	
		Education	89,960,421	90,680,104	91,405,545	92,136,790	92,873,884	F
		Total Expenditures	162,238,135	164,889,574	167,170,344	170,391,063	166,463,049	

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 \$15.45 in fiscal 2023.^J
- Mill rate on motor vehicles stays flat at \$8.00.^K
- Grand List growth for real estate and personal property of 0.31% from 2019 to 2020, 0.06% from 2020 to 2021, 4.06% from 2021 to 2022, and 0.06% from 2022 to 2023. This is based on estimates made by the City Assessor and includes commercial projects that are completed and those that will be started in 2019 and completed during the next five fiscal years. It also includes the decennial revaluation, which is estimated at 4% based upon results of prior revaluations as well as recent experienced economic activity in the City.^L
- Tax collection rate of 98.40% of the tax levy is based on historical tax collection rate.^M

Non-Current Tax revenues are based on prior years' experience and 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 100% of the contributions recommended by the actuary for a fully funded pension plan.

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. Based on a consultant's study, the estimated healthcare cost for the Allingtown Fire Department was \$1.7 million for FY2019, but the City has decided to rely on their budgeted projections of \$1.2 million as the City confirmed that discrepancies exist between the census utilized by the outside consultant and the newly prepared census which was internally audited by the City and their healthcare provider.^N

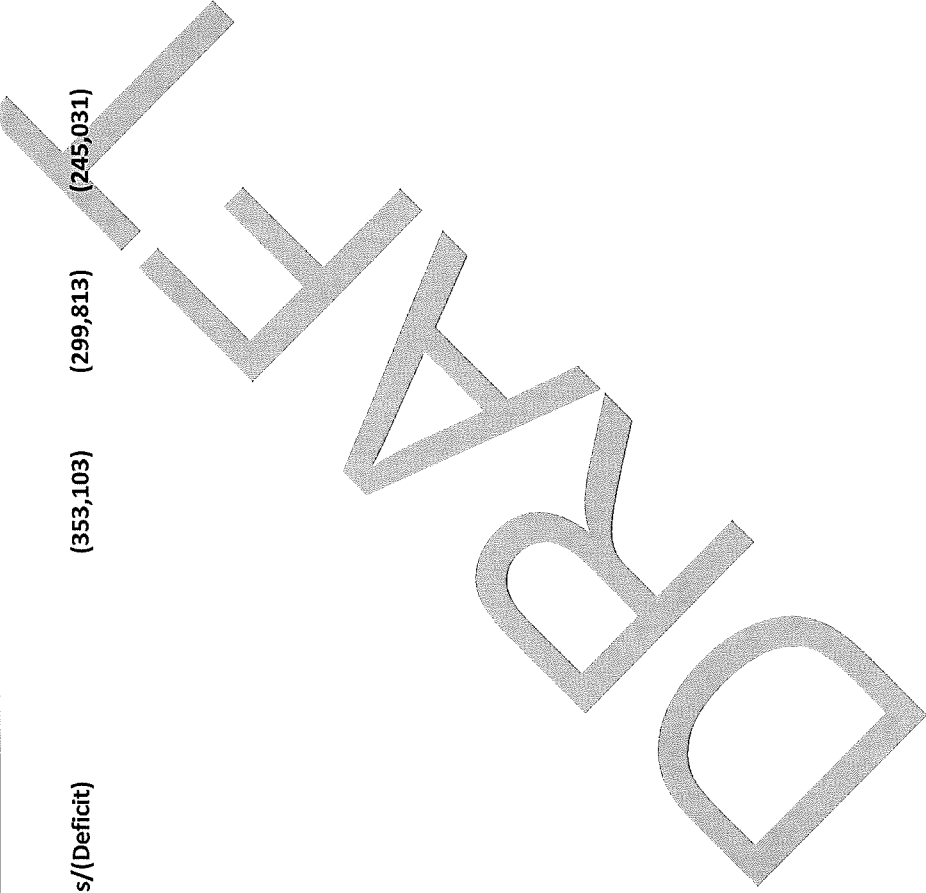
Conclusion

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

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	FORECAST
TOTAL INCOME	6,929,850	7,501,039	7,695,252	8,098,421	8,199,208	
TOTAL EXPENSES	7,282,953	7,447,749	7,640,470	7,836,766	8,036,671	
SURPLUS/ DEFICIT	(353,103)	53,290	54,782	261,655	162,537	

Accumulated Surplus/(Deficit) (353,103) (299,813) (245,031) 16,624 179,160



CITY OF WEST HAVEN ALLINGTOWN FIRE REVENUE						
	FY19	FY20	FY21	FY22	FY23	
	Council Approved	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
47600	100,000	100,000	100,000	100,000	100,000	100,000
45231	120,170	-	-	-	-	-
45340	54,234	54,234	54,234	54,234	54,234	54,234
	-	-	-	-	-	-
	-	-	-	-	-	-
47050	10,000	12,000	12,000	12,000	12,000	12,000
44220	7,000	7,000	7,000	7,000	7,000	7,000
47060	8,000	8,000	8,000	8,000	8,000	8,000
44220	-	-	-	-	-	-
	-	-	-	-	-	-
42900	65,000	30,000	30,000	30,000	30,000	30,000
47900	-	-	-	-	-	-
46720	15,000	15,000	15,000	15,000	15,000	15,000
	-	-	-	-	-	-
47900	1,600	1,000	1,000	1,000	1,000	1,000
	381,004	227,234	227,234	227,234	227,234	227,234
41100	6,448,846	7,173,805	7,368,018	7,771,187	7,871,974	7,871,974
41200	100,000	100,000	100,000	100,000	100,000	100,000
	6,548,846	7,273,805	7,468,018	7,871,187	7,971,974	7,971,974
	381,004	227,234	227,234	227,234	227,234	227,234
	6,548,846	7,273,805	7,468,018	7,871,187	7,971,974	7,971,974
	6,929,850	7,501,039	7,695,252	8,098,421	8,199,208	8,199,208

CITY OF WEST HAVEN ALLINGTOWN FIRE TAX LEVY CALCULATION

Assessment	FY19 Council Approved	FY20 FORECAST	FY21 FORECAST	FY22 FORECAST	FY23 FORECAST	TM
{a} GRAND LIST RE, PP	469,767,658	471,211,353	471,489,643	490,627,518	490,905,808	L
{b} GRAND LIST MV	51,934,800	51,934,800	51,934,800	51,934,800	51,934,800	
NET GRAND LIST	521,702,458	523,146,153	523,424,443	542,562,318	542,840,608	
{c} MILL MV	8.0	8.0	8.0	8.0	8.0	K
{d} MILL RATE RE, PP	13.06	14.59	15.00	15.25	15.45	J
{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	6,874,974	7,072,345	7,482,070	7,584,495	
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	6,874,974	7,072,345	7,482,070	7,584,495	
{e}+{f}={g} GROSS TAX LEVY	6,550,644	7,290,452	7,487,823	7,897,548	7,999,973	
{h} COLLECTION RATE	98.4%	98.4%	98.4%	98.4%	98.4%	M
{e}*{h}={i} COLLECTED TAX-MV	408,831	408,831	408,831	408,831	408,831	
{f}*{h}={j} COLLECTED TAX-R/E, PP	6,040,015	6,764,974	6,959,187	7,362,357	7,463,143	
{i}+{j}={k} TOTAL COLLECTED	6,448,846	7,173,805	7,368,018	7,771,187	7,871,974	

CITY OF WEST HAVEN ALLINGTOWN FIRE EXPENSE SUMMARY						
	FY19	FY20	FY21	FY22	FY23	
	Council Approved	FORECAST	FORECAST	FORECAST	FORECAST	TM
PERSONNEL EXPENSES	6,222,489	6,367,252	6,539,730	6,696,586	6,854,323	N
MAINTENANCE & EQUIPMENT	156,000	157,534	159,084	160,664	162,280	
ADMINISTRATION	106,500	108,678	110,879	113,122	115,417	
FIXED EXPENSES	797,964	814,285	830,776	866,394	904,652	
Grand Total Expenses	7,282,953	7,447,749	7,640,470	7,836,766	8,036,671	

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CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT

	FY19	FY20	FY21	FY22	FY23	TM
	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	169,331	176,217	182,507	186,371	
54140 PENSION PLAN (RETIRES BENEFIT)	1,871,443	2,081,669	2,145,783	2,212,493	2,248,629	
54180 HEART & HYPERTENSION	70,000	66,161	67,000	66,148	57,141	
54190 WORKMAN'S COMP. INSURANCE	150,000	153,068	156,168	159,327	162,559	
54770 MEDICAL PLAN (BC/BS, DENTAL)	1,040,000	1,127,360	1,222,058	1,324,711	1,435,987	N
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	
ADDITIONAL PENSION FUNDING	152,409					
HEALTHCARE COST SHORTFALL	200,694	217,552	235,827	255,636	277,110	N
SUBTOTAL	6,222,489	6,367,252	6,539,730	6,696,586	6,854,323	
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	

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN DETAIL BY DEPARTMENT									
	FY19	FY20		FY21		FY22		FY23	
		Council Approved	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	TM
52420		1,000	1,020	1,041	1,062	1,084			
52420		1,000	1,020	1,041	1,062	1,084			
54130		60,000	61,227	62,467	63,731	65,024			
	SUB TOTAL	106,500	108,678	110,879	113,122	115,417			
	FIXED EXPENSES								
52100	HEATING (S.C.G.C.)	11,000	11,225	11,452	11,684	11,921			
52110	U.I.	19,000	19,389	19,781	20,181	20,591			
52130	RWA (FIRE FLOWS)	171,000	174,498	178,031	181,633	185,317			
52130	RWA (DOMESTIC)	1,400	1,429	1,458	1,487	1,517			
52150	TELEPHONE	13,000	13,266	13,535	13,808	14,088			
52150	EMER. REPORTING SYSTEM	268,742	274,239	279,793	285,452	291,243			
52820	MEDICAL TESTING	12,000	12,245	12,493	12,746	13,005			
53110	OFFICE SUPPLIES	6,000	6,123	6,247	6,373	6,502			
53210	GASOLINE & DIESEL	18,000	18,368	18,740	19,119	19,507			
53440	MEDICAL EQUIPMENT	18,000	18,368	18,740	19,119	19,507			
54032	LIABILITY INSURANCE	41,522	42,371	43,229	44,104	44,999			
55160	COMPUTERS	10,300	10,511	10,724	10,940	11,162			
56010	CONTINGENCY	50,000	51,023	52,056	53,102	54,163			
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	7,282,953	7,447,749	7,640,470	7,836,766	8,036,671			

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. ^o
- 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. ^p

Assumptions and Commentary for the Water Pollution Control Expenditures Forecast:

Payroll/Personal Services

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

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. ^q

Debt Service

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

Health and Other Post-Employment Benefits (OPEB)

Health and Other Post-Employment Benefits costs are included in the budget expenditure line for fringe benefits. Based on a consultant's study, the estimated healthcare cost for the WPCA are \$1.6 million for FY2019, but the City has decided to rely on their budgeted projections of \$0.5 million as the City confirmed that discrepancies exist between the census utilized by the outside consultant and the newly prepared census which was internally audited by the City and their healthcare provider. ⁿ

Conclusion

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

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

CITY OF WEST HAVEN WPCA 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	-	-	-	-	-	-

Accum. Fund Balance/(Deficit)

-

-

-

-

-

-

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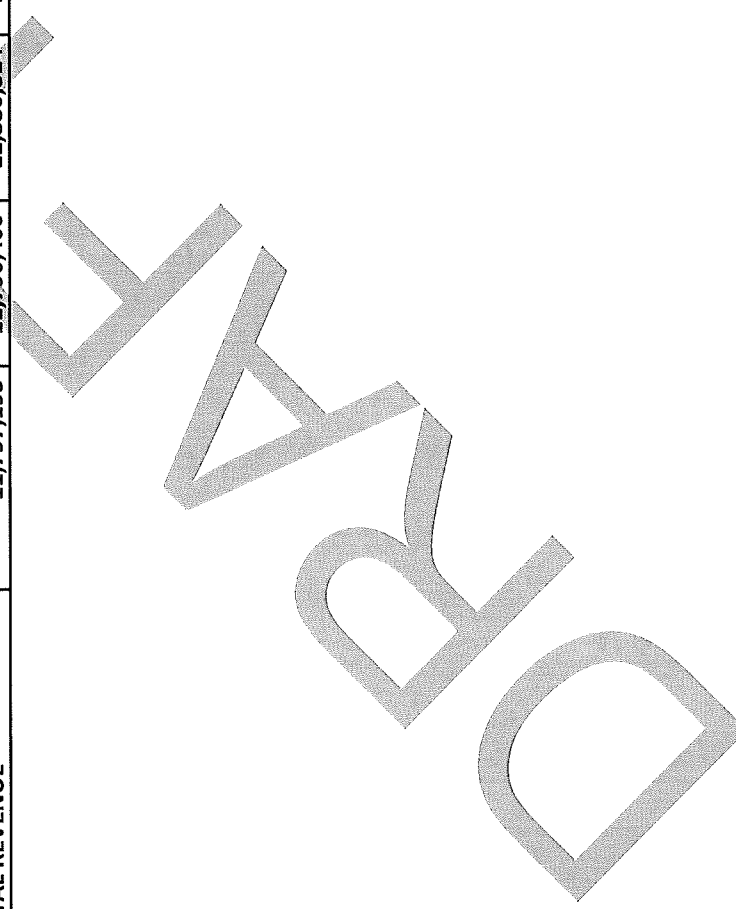
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CITY OF WEST HAVEN- WPCA REVENUE DETAIL

ACCOUNT#	DESCRIPTION	FY19		FY20		FY21		FY22		FY23	
		BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	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					



CITY OF WEST HAVEN- WPCA FUND ASSESSMENT CALCULATION

	FY19	FY20	FY21	FY22	FY23
	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
{a} TOTAL EXPENDITURES	11,797,193	11,790,400	11,880,814	11,884,589	11,971,177 O
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 P
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	TM
		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	R
55710	CAPITAL IMPROV.-PLANT	400,000	408,181	416,448	424,872	433,491	
55720	CAP. IMPROV-COLLECTION	500,000	510,227	520,560	531,090	541,864	
55740	CHEMICAL FEED (ORPS)	40,000	40,818	41,645	42,487	43,349	
55745	NITROGEN CREDITS	-	-	-	-	-	
55747	NITROGEN CHEMICAL	120,000	122,454	124,934	127,462	130,047	
55749	CLEAN WATER FUND (DEBT SERVICE)	1,797,987	1,952,987	1,952,987	1,952,987	1,952,987	R
	CLEAN WATER FUND NEW DEBT ISSUE	-	373,864	645,040	651,534	683,818	R
56010	CONTINGENCY (BUDGET RESERVE)	450,000	459,204	468,504	477,981	487,677	Q
56990	ODER CONTROL DEBT SERV.	525,000	-	-	-	-	R
	SUBTOTAL	5,376,905	5,370,693	5,389,991	5,286,781	5,264,162	
51000	REG. WAGES	1,767,135	1,802,478	1,802,478	1,802,478	1,802,478	
51500	OVERTIME	486,153	365,000	350,000	350,000	350,000	
52100	GAS HEAT	65,000	66,329	67,673	69,042	70,442	
52105	GASES	10,000	10,205	10,411	10,622	10,837	
52110	ELECTRICITY	1,200,000	1,224,544	1,249,344	1,274,616	1,300,473	
52130	WATER	180,000	183,682	187,402	191,192	195,071	
52150	TELEPHONE	12,000	12,245	12,493	12,746	13,005	
52510	MAINT. SERV.	80,000	81,636	83,290	84,974	86,698	
52540	M.V. MAINT.	35,000	35,716	36,439	37,176	37,930	
52650	OTHER RENT	5,000	5,102	5,206	5,311	5,419	
52770	OTHER SERV.	200,000	204,091	208,224	212,436	216,746	
52910	TRSH. PICKUP	15,000	15,307	15,617	15,933	16,256	
53000	SUPP & MAT.	200,000	204,091	208,224	212,436	216,746	
NEW	RESIDUAL-SLUDGE DISPOSAL	-	-	-	-	-	
53200	HEAT OIL	600,000	612,272	624,672	637,308	650,237	
53210	AUTO FUEL	25,000	25,511	26,028	26,555	27,093	
53250	MISC EQUIP	50,000	51,023	52,056	53,109	54,186	
53430	JANTRL SUPPL	15,000	15,307	15,617	15,933	16,256	
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	

**Debt Reconciliation
General Fund**

	Total Debt		
	Total Existing and Proposed		
	Principal	Interest	P&I
2018-19	15,008,415	4,096,009	19,104,424
2019-20	15,390,849	4,653,102	20,043,951
2020-21	15,708,547	5,361,263	21,069,810
2021-22	16,783,949	5,767,541	22,551,490
2022-23	11,011,017	5,642,373	16,653,390
	73,902,777	25,520,288	99,423,065

	Reconciling Items	Current Model Total Debt Service
	189,640	19,294,064
	373,864	19,670,087
	1,290,079	19,779,731
	1,861,525	20,689,965
	2,279,395	14,373,995

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

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

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

WPCA

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

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

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

City of West Haven Mill Rate by Fire District

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
{a} City Wide Rate MV Rate	37	37	37	37	37	37	37
{b} City Wide Rate R/E & PP Rate	35.41	35.41	36.25	37.25	39.26	39.99	39.99
{c} Allingtown District MV Rate	0	0	8	8	8	8	8
{d} Allingtown District R/E & PP Rate	11.07	12.53	13.06	14.59	15.00	15.25	15.45
{a}+{c}={e} Allingtown District Total MV Mill Rate	37.00	37.00	45.00	45.00	45.00	45.00	45.00
{b}+{d}={f} Allingtown District Total R/E & PP Mill Rate	46.48	47.94	49.31	51.84	54.26	55.24	55.44
Independent Fire Districts							
{g} First District MV Rate	0	2	8	8	8	8	8
{h} First District R/E & PP Rate	10.30	10.40	10.84	12.11	12.45	12.66	12.82
{a}+{g}={i} First District Total MV Mill Rate	37.00	39.00	45.00	45.00	45.00	45.00	45.00
{b}+{h}={j} First District Total R/E & PP Mill Rate	45.71	45.81	47.09	49.36	51.71	52.65	52.82
{k} West Shore District MV Rate	0	2	8	8	8	8	8
{l} West Shore District R/E & PP Rate	9.38	9.88	10.30	11.50	11.83	12.02	12.18
{a}+{k}={m} West Shore District Total MV Mill Rate	37.00	39.00	45.00	45.00	45.00	45.00	45.00
{b}+{l}={n} West Shore District Total R/E & PP Mill Rate	44.79	45.29	46.55	48.75	51.09	52.02	52.18
Note: The table above reflects the mill rate for a citizen of each fire district plus their share of the City wide rate.							