

# City of Ansonia Annual Budget



## Fiscal Year 2024

April 27, 2023



**ANSONIA**  
**RECHARGED**

**David S. Cassetti, Mayor**

[www.cityofansoniam.com](http://www.cityofansoniam.com)

**ANSONIA**  
**RECHARGED**



# City of Ansonia

253 Main Street  
Ansonia, Connecticut 06401

April 27, 2023

Dear Members of the Board of Apportionment and Taxation, Board of Aldermen, and RESIDENTS of the great City of Ansonia:

Ten years ago, when I was first elected, I made a pledge to keep taxes stable for the benefit of our homeowners and businesses.

And for ten years, with the help of all of you, we have accomplished that goal. Our mill rate today is actually lower than it was when I first took office. However, this year, we face our most challenging budget year ever.

On a national level, inflation has been devastating, resulting in increases on everything. Our residents have felt this increase from the supermarket to the gas pump. Even the costs to keep the lights on in their own home! Ansonia is no different. Utilities are up a whopping 17.53%. Employee health insurance is up 16.72%. MERS for police has increased by 33.56% and for city employees by 27.60%. Union wage increases total an additional 11.4%, while the cost of debt service has escalated to 9.6%.

That's not the whole of the problem. Our partners at the Board of Education are facing new, unexpected hurdles. The state has changed how grants are distributed to our schools as they have decided that they will no longer allow them to draw down on their grants. Instead, Boards of Education must spend their own money before they are reimbursed by the state. As a result of this new State policy, our Board of Education will become reliant on the City to ensure our schools have the necessary cash flow to keep our district running at the new, higher level we have become accustomed to under Superintendent DiBacco and Board of Education.

Additionally, our emergency services have been put to the test. This includes our Police Department, which has struggled to fill vacant positions in a climate that has made their job more difficult and more dangerous. Ansonia's Medical Response Service – ARMS - has a very real need to transition into a full-time department to guarantee full schedules and the emergency response times that keep our residents safe. I guess you could say – budget wise - the deck is stacked against us.

But I didn't run for Mayor because it was an easy job. And, while we might be dealt a bad hand from the economy, and from the State, I still have some Aces up my sleeve. The support you have given to RECHARGE and REVITALIZE our City has given us the upper hand, even in difficult times like this. Your support has allowed us to make PROGRESS that can be harnessed for the good of the people.

From the rapidly emerging economic opportunity at Ansonia Copper and Brass...to new revenue that can be realized through the regionalization of services such as our WPCA...to the new tax revenue being projected due to the growth of business and investment across our City. And I can report our grand list has exceeded \$1.4 BILLION dollars this year, after breaking the BILLION DOLLAR threshold last year for the first time in decades.

PROGRESS gives us the ability to grow our grand list, expand our tax base and FUEL the future of Ansonia.

So, the budget I am presenting this evening, here's what it will do:

- First, it will take care of our PARTNERS at the Board of Education...our students and teachers and educators. I'm proposing a 5.45% increase to the BOE budget, an increase of \$1,850,000. This is made possible, in part, because of the savings account that our Board of Aldermen created several years back. A true example of what is possible when the city and board of education work as a TEAM.
- Next, we need to provide for our emergency services. ARMS is being transitioned to a full-time department, and that will be backed by a 21.62% increase. Fire will receive an additional 9.11%. And our police will receive an additional 4.48%, allowing them to grow with several newly filled positions.
- And with respect to our taxpayers....I know its difficult. I understand that revaluation has pushed home values to extreme amounts.

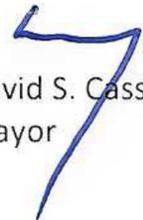
On one hand, the increase in values is an indication of the SUCCESS we have accomplished. Ansonia is fast becoming a destination, IN DEMAND and on the rise. On the other hand, those residents are faced with higher assessments, which would mean higher taxes for some, if the mill rate is not adjusted. However, this year I need to tell you, holding the line is simply not a reality. In past budgets, keeping a stable mill rate has been a realistic goal. Now, however, with the challenges we face, it's not possible. It's not possible, because we owe it to our residents, our businesses, and our future to do better.

So, my proposal will slash the mill rate by 11.56 mills, from 37.80 down to 26.24, the lowest the rate has been in over a dozen years, at a time when home values are now the highest. The motor vehicle tax rate will be held stable. The impact of the proposal will mean that the average single-family home in Ansonia, assessed at \$193,300, will pay \$5,072.19 in taxes this year, or \$125.31 less from last year. Overall, my budget totals \$64,475,817.

Over the next month, I invite the Board of Apportionment and Taxation, the Board of Aldermen, and the public to review the full proposal, which is being posted online tonight. Deliberations will begin next week as we have several budget workshops and two Public Hearings already scheduled. I welcome a discussion of my projected expenses, and the revenues that allow us to arrive at what I believe is the most responsible and fairest budget for ALL of Ansonia.

Thank you and God Bless.

Sincerely,

  
David S. Cassetti,  
Mayor

# **City of Ansonia**

## **Board of Aldermen Approved**

### **Financial Guidelines**

#### **January 12, 2021**

#### **1) Fund Balance Guideline**

The City of Ansonia will strive to maintain an "Overall Fund Balance: (OFB) in the General Fund of 12% of budgeted appropriations. Until such time that the City of Ansonia is able to attain 12%:

- OFB falling below 8% will require the Chief Fiscal Officer and Board of Apportionment & Taxation ("BoAT"), with acceptance from the Board of Aldermen, to adopt a plan to replenish the OFB to the minimum level over a period not to exceed 3 years;
- At the time the OFB reaches 10%, balances falling below 9% will require the Chief Fiscal Officer and BoAT, with acceptance from the Board of Aldermen, to adopt a plan to replenish the OFB to the minimum level over a period not to exceed 3 years.
- Once the OFB reaches 12%, balances falling below 10% will require the Chief Fiscal Officer and BoAT, with acceptance from the Board of Aldermen, to adopt a plan to replenish the OFB to the minimum level over a period not to exceed 3 years.
- This designation of OFB funds will be the total of unassigned general fund balance, assigned fund balance in financial statements, and balances in the debt service and internal service funds.

#### **2) Debt Service Goal**

The Government Finance Officers' Association (GFOA) of the United States recommends governments define specific debt limits or acceptable ranges for debt. As such, the City of Ansonia will strive to reach and then maintain a per budget debt ratio of no more than 6%. All debt that is issued should be in accordance with the City's established Debt Policy and Procedures document.

#### **3) OPEB Trust Fund Policy**

The City will establish an OPEB Trust Fund to help address its outstanding liabilities. By July 31<sup>st</sup> each fiscal year, the City shall make annual appropriations within the General fund of no less than \$50,000 plus up to 25% of prior year audited surplus. No withdrawals shall be made until at least \$5 million is accrued in the trust corpus. Any distribution shall require the approval of the Mayor, Chief Fiscal Officer and a majority vote of the Board of Aldermen.

# Debt Policy and Guidelines

## Approved by the Board of Aldermen

### January 12, 2021

#### Debt Policy

##### **Introduction**

The purpose of a debt policy is to establish parameters and guidance for the government of Ansonia in making decisions on capital spending and the issuance of debt as a means of financing them. In addition to the general parameters, this policy provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt financing, methods of sale that may be used, and structural features that may be incorporated.

Finally, this debt policy represents the Board of Aldermen's ("Board") recognition of a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. The policy helps to ensure that the Board maintains a sound debt position and that credit quality is protected.

#### **INTEGRATION OF CAPITAL-PLANNING AND DEBT FINANCING ACTIVITIES**

**Multi Year Capital Plan.** The City prepares a multi-year Capital Improvement Program for consideration and adoption by the Board of Aldermen as part of the City's budget process. Annually, the capital budget identifies revenue sources and expenditures for the current year and the next succeeding four fiscal years, as required by the Connecticut General Statutes Sec. 8-24. As part of the capital project planning process, the Board will evaluate the financial impact of each proposed project. The plan is updated annually.

**Funding of the Capital Improvement Program.** Whenever possible, the Board will first attempt to fund capital projects with Local Capital Improvement Program (LoCIP) grants as part of its broader capital improvement plan. If these grants are not available, the Board will use general revenues (pay-as-you go), excess surplus, bond financing, or a combination thereof.

**Infrastructure Maintenance, Replacement and Renewal.** The Board intends to set aside sufficient current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of keeping the City's capital facilities and infrastructure systems in good repair and to maximize a capital asset's useful life. It is the Board's policy to encourage plans for scheduling this maintenance.

## **DEBT AUTHORIZATION**

### **PURPOSES FOR WHICH DEBT MAY BE ISSUED**

- The Board will only consider financing major capital improvements with a total cost exceeding \$100,000, excluding machinery, equipment and vehicles. Such costs may include any planning, design and land acquisition costs, and ancillary costs of issuing debt, in calculating that amount.
- The Board may consider issuing debt to finance those projects that have been included in the Five-Year Capital Improvement Program.
- The Board will not directly fund current operating expenditures through the issuance of debt.

### **REFUNDING OF EXISTING DEBT**

A refunding is a bond financing procedure in which issuers refinance an outstanding bond issue by issuing new bonds. Most refunding is performed to take advantage of current interest rates that are lower than those rates on outstanding bonds resulting in material savings for the City. Refunding transactions for savings should be considered: 1) to reduce interest cost, 2) when the present-value of debt service savings exceeds two percent (2%) of the debt service amount of the refunded bonds, or 3) to eliminate old bond covenants that may have become restrictive.

Far less frequent are occasions where a refunding transaction may be undertaken that will not generate net savings but may nevertheless be determined to be in the City's long-term interest, such as a refunding to restructure outstanding debt. Such transactions will only be considered as part of a broader fiscal strategy to ensure solvency and stability when circumstances dictate. Refunding transactions must not be used to mask structural deficits in the City's operations. Refunding for three primary reasons:

### **OBJECTIVES OF ISSUING DEBT**

- The Board will finance capital projects through the issuance of debt for the shortest period practical, subject to the amortization and arbitrage regulations contained in the Internal Revenue Code.
- The Board will evaluate debt-funding scenarios as part of its annual Five-Year Capital Improvement Program process in order to prioritize future financing needs.
- The City will attempt to minimize its reliance on long term debt.

### **LEGAL LIMITATIONS**

Connecticut General Statutes limit the amount of indebtedness the City may have outstanding to seven times the total annual tax collections including interest and lien fees plus the reimbursement for revenue loss on tax relief programs.

## TYPES OF DEBT PERMITTED TO BE ISSUED AND CRITERIA FOR ISSUANCE TYPES

- Bond Anticipation Notes (B.A.N.'s)
- Tax Anticipation Notes (T.A.N.'s)
- Revenue Anticipation Notes (R.A.N.'s)
- General Obligation (G.O.) Bonds
- Revenue Bonds or Special Assessment Bonds
- Lease Purchase Financing

### CRITERIA

#### Short Term Debt

1. **Bond Anticipation Notes:** The City may choose to issue Bond Anticipation Notes as a source of interim construction financing when deemed prudent. Before issuing such notes, the Chief Fiscal Officer will contact the City's Financial Advisor and Underwriter, for consultation. Bond Anticipation Notes may be sold in either a competitive or negotiated sale.
2. **Tax or Revenue Anticipation Notes:** The City may choose to issue Tax and/or Revenue Anticipation Notes to fund internal working capital cashflow needs. Before issuing such notes, cashflow projections will be prepared by the appropriate City Departments and reviewed by the Chief Fiscal Officer. Tax and Revenue Anticipation Notes may be sold in either a competitive or negotiated sale, subject to authorization and approval by the Board of Aldermen.
3. **Leasing:** Leasing is appropriate for procuring assets that are too expensive to fund with current receipts in any one year, but with useful lives too short (less than ten years) to finance with long-term debt. Leasing will be considered for assets that will be needed for only short periods of time, or which are subject to rapid technological obsolescence.

#### Long Term Debt

1. **General Obligation (G.O.) Bonds:** General obligation bonds are general obligations of the City payable from general (ad valorem) taxes, subject to certain constitutional and statutory limitations. Bonding should be used to finance or refinance only capital improvements and long-term assets, or other costs directly associated with financing of a project, which has been determined to be beneficial to a significant proportion of the citizens of the City, and for which repayment sources have been identified. Bonding should be used only after considering alternative funding sources, such as project revenues, Federal and State grants, and special assessments.
2. **Revenue Bonds:** Whenever possible, the City will use revenue, self-supporting, or special assessment bonds instead of G.O. bonds. To enhance security, when issuing revenue bonds, the City will issue "double-barreled" bonds, which are secured both by a

dedicated revenue stream as well as by the general taxing powers the City. The City will strictly adhere to all provisions of the bond resolution or trust indenture including but not limited to covenants, additional bond tests, and operation and maintenance requirements.

**Credit Enhancement:** The Board shall seek to use credit enhancement (letters of credit, bond insurance, surety bonds etc.) when such credit enhancement improves marketability and cost-effectiveness.

#### **RESTRICTION/LIMITATIONS ON DEBT ISSUANCE**

Policy prohibits issuing G.O. debt for: current operations, enterprise activities, enterprise funds, vehicles/rolling stock, leased or lease/purchased items. Policy prohibits the issuance of derivative securities.

#### **STRUCTURAL FEATURES OF DEBT**

**Overview:** The Administration plans long-term and short-term debt issuances to finance the City's capital program based on cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. At the time of establishing the structure of a bond issue, the mill rate impact in the early years will be evaluated so as to minimize the tax impact of new debt.

**Debt Repayment:** Generally, borrowings by the City should be of a duration that does not exceed the economic life of the improvement that it finances and where feasible should be shorter than the projected economic life. Moreover, to the extent possible, the City will design the repayment of the debt so as to recapture rapidly its credit capacity for future use. The City will endeavor to repay, at a minimum, 50% of the City's overall outstanding debt in the first ten years when structuring new bond issues.

#### **METHOD OF SALE**

**Competitive Sale:** The Board may seek to issue its debt obligations in a competitive sale unless it is determined by the Administration that such a sale method will not produce the best results for the City. In such instances where the City in a competitive bidding for its debt securities (whether general obligation or non-general obligation debt) deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the Administration, enter into negotiation for sale of the securities.

**Negotiated Sale:** When determined appropriate by the Administration, the City may elect to sell its debt obligations through a negotiated sale. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. Selection of the underwriting team shall be made pursuant to selection procedures set forth in this debt policy under "Selection of Consultants and Service Providers".

**Private Placement:** When determined appropriate by the Administration, the City may elect to sell its debt obligations through a private placement of limited public offering. Selection of a

placement agent shall be made pursuant to selection procedures developed by the Chief Fiscal Officer.

### **DISCLOSURE/ARBITRAGE COMPLIANCE**

**Rating Agencies:** Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. A credit rating will be sought from Moody's, Standard & Poor's and others as recommended by the Chief Fiscal Officer in conjunction with the City's financial advisor.

**Arbitrage:** The Chief Fiscal Officer shall establish a system of record keeping and reporting to meet the arbitrage rebate compliance requirement of the federal tax code. This effort shall include tracking investment earning on bond proceeds, calculating rebate payments in compliance with tax law, and emitting any rebateable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are complied with.

**Continuing Disclosure:** The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the Provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure.

### **SELECTION OF CONSULTANTS AND SERVICE PROVIDERS**

**Solicitation:** The City's Chief Fiscal Officer shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement the City's debt program. Goals of the solicitation and selection process shall include encouraging participation from qualified service providers, both local and national, and securing services at competitive prices.

**Financing Team:** The City employs outside financial specialists to assist it in developing a bond issuance strategy preparing bond documents and marketing bonds to investors. The key players in the City's financing transactions include its financial representatives (the Mayor, Chief Fiscal Officer and staff, among others), Bond Counsel, a Financial Advisor and Underwriter. Other outside firms, such as those providing paying agent/registrar, trustee, credit enhancement, auditing, or printing services, are retained as required.

CITY OF ANSONIA, CONNECTICUT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2022

	Budgeted amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original Budget	Final Budget		
Total Revenue	\$ 59,180,972.00	\$ 61,557,681.00	\$ 58,754,513.00	\$ (2,803,168.00)
Total Expenditures	<u>\$ 59,180,972.00</u>	<u>\$ 61,998,326.00</u>	<u>\$ 60,054,083.00</u>	<u>\$ 1,942,852.00</u>
Excess of Revenue Over/Under		\$ (440,645.00)	\$ (1,299,570.00)	\$ (860,316.00)
Other Financing Sources				
Proceeds from leases		\$ -	\$ 287,520.00	\$ 287,520.00
Operating Transfers In/Out		<u>\$ 154,415.00</u>	<u>\$ (110,650.00)</u>	<u>\$ (265,065.00)</u>
Total Other Funding Sources		\$ (286,230.00)	\$ (1,122,700.00)	\$ (837,861.00)
Fund Balance on July 1, 2021			\$ 9,093,061.00	
<b>Total Fund Balance as of June 30, 2022</b>			<b>\$ 7,970,361.00</b>	<b>12.36%</b>
OTHER CHANGES (RESERVATIONS OF FUND BALANCE):				
Designated for bond premium			\$ (474,414.00)	
Committed for medical costs			\$ (475,000.00)	
Committed for compensated absences			\$ (400,000.00)	
Committed for capital projects			\$ (654,932.00)	
Committed for future budgets			\$ (1,260,500.00)	
Committed for workers compensation			\$ (325,000.00)	
Committed for Board of Education			<u>\$ (575,000.00)</u>	
<b>Total Assigned Fund Balance as of July 1, 2022</b>			<b>\$ (4,164,846.00)</b>	<b>6.46%</b>
<b>Total Unassigned Fund Balance at July 1, 2022</b>			<b>\$ 3,805,515.00</b>	<b>5.90%</b>

## Debt Service

Fiscal Year	2016 Bonds		2018 Series A Bonds		2018 Series B Bonds		2019 Bonds		2021 Bonds		JCI Project 1		JCI Project 2		Newtown Savings Bank Riverwalk Loan		K State Bank DPW Trucks	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 250,000	\$ 90,575	\$ 280,000	\$ 154,625	\$ 210,000	\$ 95,445	\$ 250,000	\$ 243,509	\$ -	\$ -								
2022	\$ 250,000	\$ 83,075	\$ 280,000	\$ 143,425	\$ 210,000	\$ 87,045	\$ 250,000	\$ 152,188	\$ -	\$ 310,026	\$ 167,157	\$ 46,303			\$ 25,051	\$ 116		
2023	\$ 250,000	\$ 75,575	\$ 280,000	\$ 132,225	\$ 210,000	\$ 78,645	\$ 250,000	\$ 139,688	\$ -	\$ 312,631	\$ 142,114	\$ 72,994	\$ 57,541	\$ 13,750	\$ 99,583	\$ 1,085		
2024	\$ 250,000	\$ 68,075	\$ 280,000	\$ 122,425	\$ 210,000	\$ 70,245	\$ 250,000	\$ 127,188	\$ 245,000	\$ 312,632	\$ 147,108	\$ 69,746	\$ 44,857	\$ 26,436	\$ 100,037	\$ 631	\$ 64,598	\$ 7,602
2025	\$ 250,000	\$ 63,075	\$ 280,000	\$ 116,125	\$ 210,000	\$ 63,945	\$ 250,000	\$ 114,688	\$ 255,000	\$ 302,831	\$ 169,188	\$ 66,383	\$ 46,175	\$ 25,117	\$ 75,329	\$ 172	\$ 65,444	\$ 6,755
2026	\$ 250,000	\$ 58,075	\$ 280,000	\$ 109,125	\$ 210,000	\$ 57,435	\$ 250,000	\$ 102,188	\$ 265,000	\$ 292,631	\$ 175,622	\$ 62,515	\$ 47,531	\$ 23,761			\$ 69,429	\$ 2,770
2027	\$ 250,000	\$ 53,075	\$ 280,000	\$ 101,425	\$ 210,000	\$ 50,715	\$ 250,000	\$ 89,688	\$ 275,000	\$ 282,031	\$ 182,308	\$ 58,500	\$ 48,928	\$ 22,364				
2028	\$ 250,000	\$ 48,075	\$ 280,000	\$ 93,025	\$ 210,000	\$ 43,785	\$ 250,000	\$ 77,188	\$ 285,000	\$ 271,031	\$ 189,253	\$ 54,333	\$ 50,365	\$ 20,927				
2029	\$ 250,000	\$ 43,075	\$ 280,000	\$ 84,625	\$ 210,000	\$ 36,750	\$ 250,000	\$ 64,688	\$ 295,000	\$ 259,631	\$ 196,465	\$ 50,006	\$ 51,845	\$ 19,447				
2030	\$ 250,000	\$ 38,075	\$ 280,000	\$ 76,225	\$ 210,000	\$ 29,610	\$ 250,000	\$ 55,938	\$ 310,000	\$ 247,831	\$ 203,955	\$ 45,515	\$ 53,368	\$ 17,924				
2031	\$ 245,000	\$ 33,075	\$ 280,000	\$ 67,825	\$ 210,000	\$ 22,365	\$ 250,000	\$ 50,938	\$ 320,000	\$ 235,431	\$ 211,732	\$ 40,853	\$ 54,936	\$ 16,356				
2032	\$ 245,000	\$ 28,175	\$ 280,000	\$ 59,425	\$ 210,000	\$ 15,015	\$ 250,000	\$ 45,938	\$ 335,000	\$ 222,631	\$ 202,293	\$ 36,013	\$ 56,550	\$ 14,742				
2033	\$ 245,000	\$ 23,030	\$ 280,000	\$ 51,025	\$ 210,000	\$ 7,560	\$ 250,000	\$ 40,938	\$ 345,000	\$ 209,231	\$ 210,273	\$ 31,388	\$ 58,212	\$ 13,080				
2034	\$ 245,000	\$ 17,640	\$ 275,000	\$ 42,625			\$ 250,000	\$ 35,938	\$ 360,000	\$ 195,431	\$ 218,561	\$ 26,581	\$ 59,922	\$ 11,370				
2035	\$ 245,000	\$ 12,005	\$ 275,000	\$ 34,375			\$ 250,000	\$ 30,781	\$ 375,000	\$ 181,031	\$ 227,167	\$ 21,585	\$ 61,682	\$ 9,609				
2036	\$ 245,000	\$ 6,125	\$ 275,000	\$ 26,125			\$ 250,000	\$ 25,469	\$ 390,000	\$ 166,031	\$ 236,103	\$ 16,392	\$ 63,495	\$ 7,797				
2037			\$ 275,000	\$ 17,531			\$ 250,000	\$ 20,000	\$ 400,000	\$ 154,331	\$ 152,060	\$ 10,995	\$ 65,360	\$ 5,932				
2038			\$ 275,000	\$ 8,938			\$ 250,000	\$ 14,375	\$ 415,000	\$ 142,331	\$ 160,210	\$ 7,519	\$ 67,280	\$ 4,011				
2039							\$ 250,000	\$ 8,750	\$ 420,000	\$ 134,031	\$ 168,687	\$ 3,856	\$ 69,257	\$ 2,035				
2040							\$ 250,000	\$ 2,969	\$ 430,000	\$ 125,631								
2041									\$ 440,000	\$ 117,031								
2042									\$ 450,000	\$ 108,231								
2043									\$ 460,000	\$ 98,669								
2044									\$ 465,000	\$ 88,894								
2045									\$ 475,000	\$ 79,013								
2046									\$ 485,000	\$ 68,919								
2047									\$ 500,000	\$ 58,613								
2048									\$ 510,000	\$ 47,363								
2049									\$ 520,000	\$ 35,888								
2050									\$ 530,000	\$ 24,188								
2051									\$ 545,000	\$ 12,263								
2052																		
Total	\$ 3,970,000	\$ 740,800	\$ 5,015,000	\$ 1,441,119	\$ 2,730,000	\$ 658,560	\$ 5,000,000	\$ 1,443,047	\$ 11,100,000	\$ 5,096,457	\$ 3,360,255	\$ 721,476	\$ 957,304	\$ 254,657	\$ 300,000	\$ 2,004	\$ 199,471	\$ 17,127

## Total Debt Service

Fiscal Year	Principal	Interest	Debt Service	Annual Change	Debt Ratio	Total City Expenditures
2021	\$ 990,000	\$ 584,154	\$ 1,574,154		2.70%	\$ 58,301,161
2022	\$ 1,182,207	\$ 822,178	\$ 2,004,385	\$ 430,231	3.30%	\$ 60,693,929
2023	\$ 1,289,239	\$ 826,593	\$ 2,115,832	\$ 111,447	3.49%	\$ 60,693,929
2024	\$ 1,591,600	\$ 804,979	\$ 2,396,579	\$ 280,747	3.72%	\$ 64,475,817
2025	\$ 1,601,135	\$ 759,091	\$ 2,360,226	\$ (36,353)		
2026	\$ 1,547,583	\$ 708,500	\$ 2,256,082	\$ (104,144)		
2027	\$ 1,496,236	\$ 657,798	\$ 2,154,034	\$ (102,048)		
2028	\$ 1,514,618	\$ 608,363	\$ 2,122,981	\$ (31,053)		
2029	\$ 1,533,310	\$ 558,222	\$ 2,091,532	\$ (31,449)		
2030	\$ 1,557,323	\$ 511,118	\$ 2,068,441	\$ (23,091)		
2031	\$ 1,571,668	\$ 466,842	\$ 2,038,510	\$ (29,931)		
2032	\$ 1,578,843	\$ 421,938	\$ 2,000,782	\$ (37,728)		
2033	\$ 1,598,484	\$ 376,252	\$ 1,974,737	\$ (26,045)		
2034	\$ 1,408,482	\$ 329,585	\$ 1,738,068	\$ (236,669)		
2035	\$ 1,433,849	\$ 289,386	\$ 1,723,236	\$ (14,832)		
2036	\$ 1,459,597	\$ 247,939	\$ 1,707,537	\$ (15,699)		
2037	\$ 1,142,420	\$ 208,788	\$ 1,351,209	\$ (356,328)		
2038	\$ 1,167,491	\$ 177,174	\$ 1,344,665	\$ (6,544)		
2039	\$ 907,944	\$ 148,672	\$ 1,056,616	\$ (288,049)		
2040	\$ 680,000	\$ 128,600	\$ 808,600	\$ (248,016)		
2041	\$ 440,000	\$ 117,031	\$ 557,031	\$ (251,569)		
2042	\$ 450,000	\$ 108,231	\$ 558,231	\$ 1,200		
2043	\$ 460,000	\$ 98,669	\$ 558,669	\$ 438		
2044	\$ 465,000	\$ 88,894	\$ 553,894	\$ (4,775)		
2045	\$ 475,000	\$ 79,013	\$ 554,013	\$ 119		
2046	\$ 485,000	\$ 68,919	\$ 553,919	\$ (94)		
2047	\$ 500,000	\$ 58,613	\$ 558,613	\$ 4,694		
2048	\$ 510,000	\$ 47,363	\$ 557,363	\$ (1,250)		
2049	\$ 520,000	\$ 35,888	\$ 555,888	\$ (1,475)		
2050	\$ 530,000	\$ 24,188	\$ 554,188	\$ (1,700)		
2051	\$ 545,000	\$ 12,263	\$ 557,263	\$ 3,075		
2052				\$ (557,263)		
Total	\$ 32,632,030	\$ 10,375,247	\$ 43,007,277			

**City of Ansonia  
Top 10 Tax Assessments  
October 2022**

**Real Estate**

1. AGS Ansonia LLC & Goldblum Assoc LLC	\$14,627,130
2. Target Corporation	\$12,786,480
3. RGMZ Ansonia Landing TRS LLC	\$9,930,800
4. 445 Beaver Brook LLC	\$9,813,790
5. Ansonia Riverview Apartments LLC	\$5,298,370
6. Ansonia BK LLC	\$4,367,370
7. PD & CD Properties LLC	\$2,912,000
8. Mueller Streamline CO	\$2,117,220
9. Healey Main Street Associates LLC	\$2,112,110
10. Meditrust of Connecticut Inc	\$2,006,830

**Personal Property**

1. United Illumination Co	\$35,847,710
2. Yankee Gas Services Co AU 71	\$16,089,180
3. Regional Water Authority	\$3,928,950
4. Burns Construction	\$3,827,950
5. Intuitive Surgical Inc	\$3,102,270
6. Stop and Shop Co Inc	\$1,938,090
7. CT Divest LLC	\$1,315,790
8. Farrel Corporation	\$802,420
9. Covidien LP	\$790,780
10. Target Corporation	\$719,720

**Motor Vehicle**

1. EAN Holdings LLC	\$3,727,060
2. Toyota Leasing Trust	\$3,372,870
3. Nissan Infiniti LT LLC	\$3,048,960
4. Honda Leasing Trust	\$1,769,600
5. Hyundai Leasing Titling Trust	\$1,513,610
6. CCAP Auto Leasing LTD	\$1,503,790
7. ACAR Leasing LTD	\$1,111,140
8. JP Morgan Chase Bank NA	\$1,076,780
9. Vault Trust	\$931,980
10. CAS East LLC	\$814,390

# Property Tax Calculation

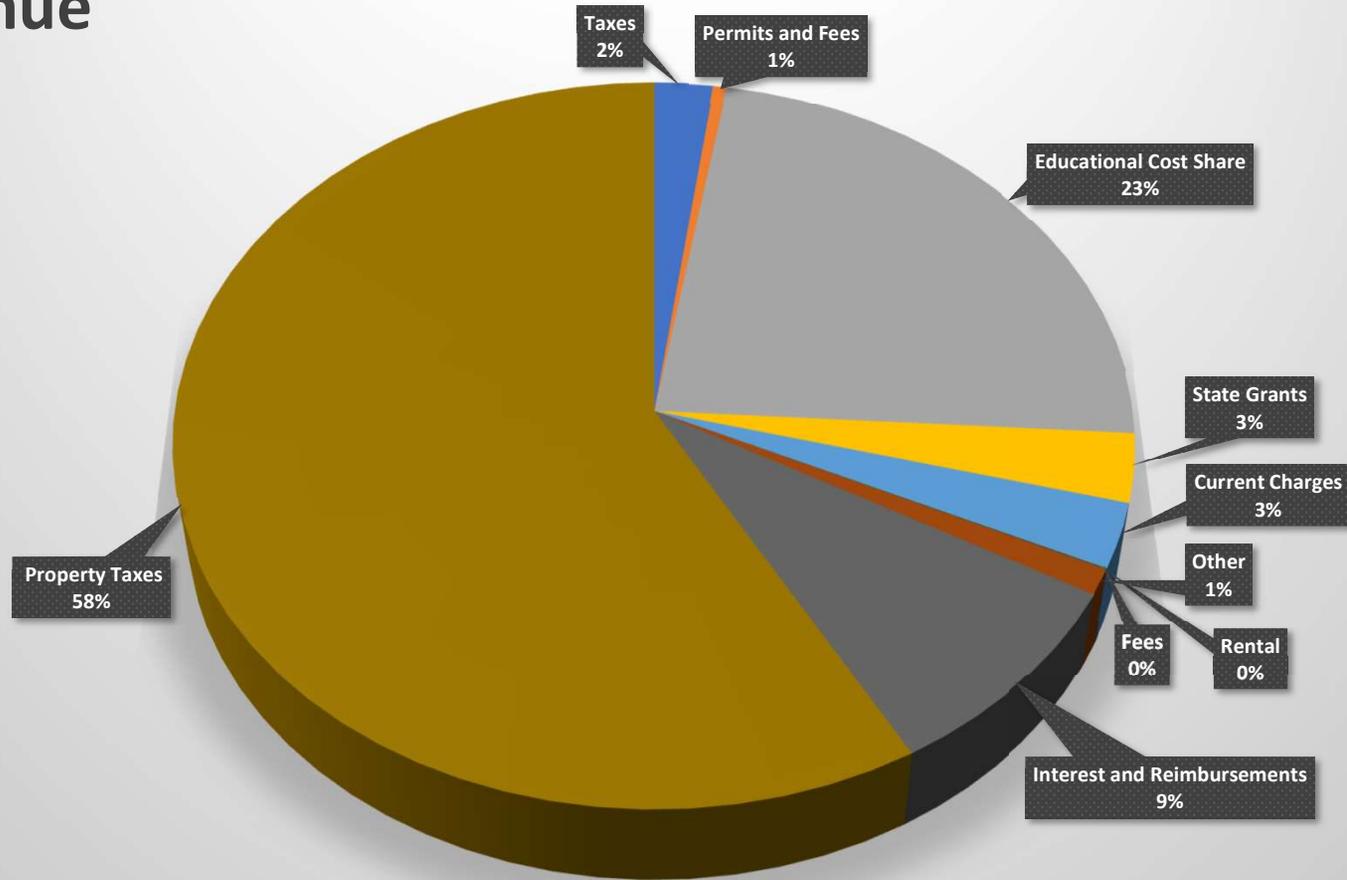
	Budget Fiscal Year 2020-2021	Budget Fiscal Year 2021-2022	Budget Fiscal Year 2022-2023	Budget Fiscal Year 2023-2024
Gross Grand List				
Motor Vehicles	\$ 102,779,050	\$ 108,157,760	\$ 140,834,390	\$ 153,075,795
Personal Property	\$ 67,945,353	\$ 70,888,858	\$ 86,593,403	\$ 95,288,313
Real Estate	\$ 979,630,445	\$ 979,460,633	\$ 984,727,010	\$ 1,335,339,230
Total	\$ 1,150,354,848	\$ 1,158,507,251	\$ 1,212,154,803	\$ 1,583,703,338
Less : Exemptions				
Motor Vehicles	\$ (2,184,530)	\$ (2,320,980)	\$ (1,644,810)	\$ (1,745,030)
Personal Property	\$ (4,940,360)	\$ (10,419,731)	\$ (11,491,966)	\$ (10,840,624)
Real Estate	\$ (143,563,290)	\$ (144,295,040)	\$ (143,027,180)	\$ (143,837,320)
Total	\$ (150,688,180)	\$ (157,035,751)	\$ (156,163,956)	\$ (156,422,974)
Net Grand List (Taxable Basis)				
Motor Vehicles	\$ 100,594,520	\$ 105,836,780	\$ 139,189,580	\$ 151,330,765
Personal Property	\$ 63,004,993	\$ 60,469,127	\$ 75,101,437	\$ 84,447,689
Real Estate	\$ 836,067,155	\$ 835,165,593	\$ 841,699,830	\$ 1,191,501,910
Total Net Grand List	\$ 999,666,668	\$ 1,001,471,500	\$ 1,055,990,847	\$ 1,427,280,364
Collection Rate	97.50%	98.00%	98.00%	98.00%
Net Collectible After Bad Debt Allowance				
Motor Vehicles	\$ 98,079,657	\$ 103,720,044	\$ 136,405,788	\$ 148,304,150
Personal Property	\$ 61,429,868	\$ 59,259,744	\$ 73,599,408	\$ 82,758,735
Real Estate	\$ 815,165,476	\$ 818,462,281	\$ 824,865,833	\$ 1,167,671,872
Total Net Collectible After Bad Debt Allowance	\$ 974,675,001	\$ 981,442,070	\$ 1,034,871,030	\$ 1,398,734,757
Real Estate and Personal Property Mill Rate	37.80	\$ 37.80	37.80	26.24
Tax Revenue	\$ 33,135,304	\$ 33,177,893	\$ 33,961,986	\$ 32,811,299
Motor Vehicle Mill Rate	37.80	\$ 37.80	32.46	32.46
Tax Revenue	\$ 3,707,411	\$ 3,920,618	\$ 4,427,732	\$ 4,813,953
Total Tax Revenue	\$ 36,842,715	\$ 37,098,510	\$ 38,389,718	\$ 37,625,252
Revenue Deductions				
(Less)Plus :Rounding Adjustment - Abatement	\$ -	\$ (223)	\$ (1.21)	\$ (3.00)
Less : Circuit Breaker	\$ (114,313)	\$ (107,968)	\$ (110,000)	\$ (110,000)
Total Revenue Deductions	\$ (114,313)	\$ (108,191)	\$ (110,001)	\$ (110,003)
Net Tax Revenue	\$ 36,728,402	\$ 36,990,319	\$ 38,279,717	\$ 37,515,249

# Budget Summary

	Actual Budget FY 2020 - 2021	Actual Budget FY 2021 - 2022	Projected Budget FY 2022 - 2023	Mayor's Budget FY 2023 - 2024	BoAT Final Budget FY 2023 - 2024	BoA Final Budget FY 2023 - 2024
<b>CITY REVENUES</b>						
Taxes	\$ 1,803,288	\$ 1,346,400	\$ 1,420,000	\$ 1,405,000.00	\$ -	\$ -
Permits and Fees	\$ 324,578	\$ 221,500	\$ 288,500	\$ 311,500.00	\$ -	\$ -
Educational Cost Share	\$ 15,134,114	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668.00	\$ 15,031,668.00	\$ 15,031,668.00
State Grants	\$ 1,083,289	\$ 1,994,286	\$ 2,242,544	\$ 1,966,250.00	\$ -	\$ -
Current Charges	\$ 2,281,285	\$ 1,689,000	\$ 1,731,000	\$ 1,839,750.00	\$ -	\$ -
Fees	\$ 123,178	\$ 195,600	\$ 144,000	\$ 19,000.00	\$ -	\$ -
Rental	\$ 31,017	\$ 27,200	\$ 27,200	\$ 27,200.00	\$ -	\$ -
Other	\$ 792,009	\$ 424,500	\$ 543,300	\$ 729,750.00	\$ -	\$ -
Interest and Reimbursements	\$ -	\$ 1,260,500	\$ 986,000	\$ 5,630,450.00	\$ -	\$ -
Property Taxes- at 37.80 Mills on Net Grand List of \$999,666,668 at 97.5% Collection Rate	\$ 36,728,402					
Property Taxes- at 37.80 Mills on Net Grand List of \$1,001,471,500 at 98% Collection Rate		\$ 36,990,319				
Property Taxes- at 37.80/32.46 Mills on Net Grand List of \$1,055,990,847 at 98% Collection Rate			\$ 38,279,717			
Property Taxes- at 26.24/32.46 Mills on Net Grand List of \$1,427,280,364 at 97.5% Collection Rate				\$ 37,515,249	\$ 37,515,249	\$ 37,515,249
<b>TOTAL CITY REVENUES</b>	<u>\$ 58,301,161</u>	<u>\$ 59,180,973</u>	<u>\$ 60,693,929</u>	<u>\$ 64,475,817</u>	<u>\$ 52,546,917</u>	<u>\$ 52,546,917</u>

<b>CITY EXPENDITURES</b>						
City Government Expenses	\$ 2,957,615	\$ 3,112,584	\$ 3,202,798	\$ 3,026,883	\$ 1,771,995	\$ 1,771,995
City Community Service	\$ 618,945	\$ 638,486	\$ 648,781	\$ 712,099	\$ 510,741	\$ 510,741
City Public Works	\$ 3,934,856	\$ 3,952,070	\$ 4,483,097	\$ 4,671,928	\$ 1,869,503	\$ 1,869,503
City Utilities	\$ 1,065,000	\$ 808,000	\$ 1,000,000	\$ 1,175,250	\$ -	\$ -
City Information Technology	\$ 241,515	\$ 286,390	\$ 327,700	\$ 414,200	\$ -	\$ -
City Public Safety	\$ 7,047,123	\$ 6,719,149	\$ 7,028,108	\$ 7,506,100	\$ 6,336,790	\$ 6,336,790
City Employee Benefits	\$ 5,989,124	\$ 5,934,017	\$ 5,734,318	\$ 6,756,093	\$ 6,129,857	\$ 6,129,857
City Insurances	\$ 1,065,000	\$ 1,050,029	\$ 1,017,862	\$ 974,512	\$ -	\$ -
Capital Fund	\$ 715,270	\$ 662,356	\$ 671,133	\$ 452,385	\$ -	\$ -
B.O.A.T and Contingency Fund	\$ 392,340	\$ 412,679	\$ 459,225	\$ 413,574	\$ 25,574	\$ 25,574
Debt Service Costs	\$ 2,701,330	\$ 2,058,084	\$ 2,194,696	\$ 2,396,581	\$ 2,396,581	\$ 2,396,581
Shared Services				\$ 200,000	\$ 200,000	\$ 200,000
Board of Education	\$ 31,573,042	\$ 33,547,129	\$ 33,926,212	\$ 35,776,212	\$ -	\$ -
<b>TOTAL CITY EXPENDITURES</b>	<u>\$ 58,301,161</u>	<u>\$ 59,180,973</u>	<u>\$ 60,693,929</u>	<u>\$ 64,475,817</u>	<u>\$ 19,241,041</u>	<u>\$ 19,241,041</u>

# Revenue



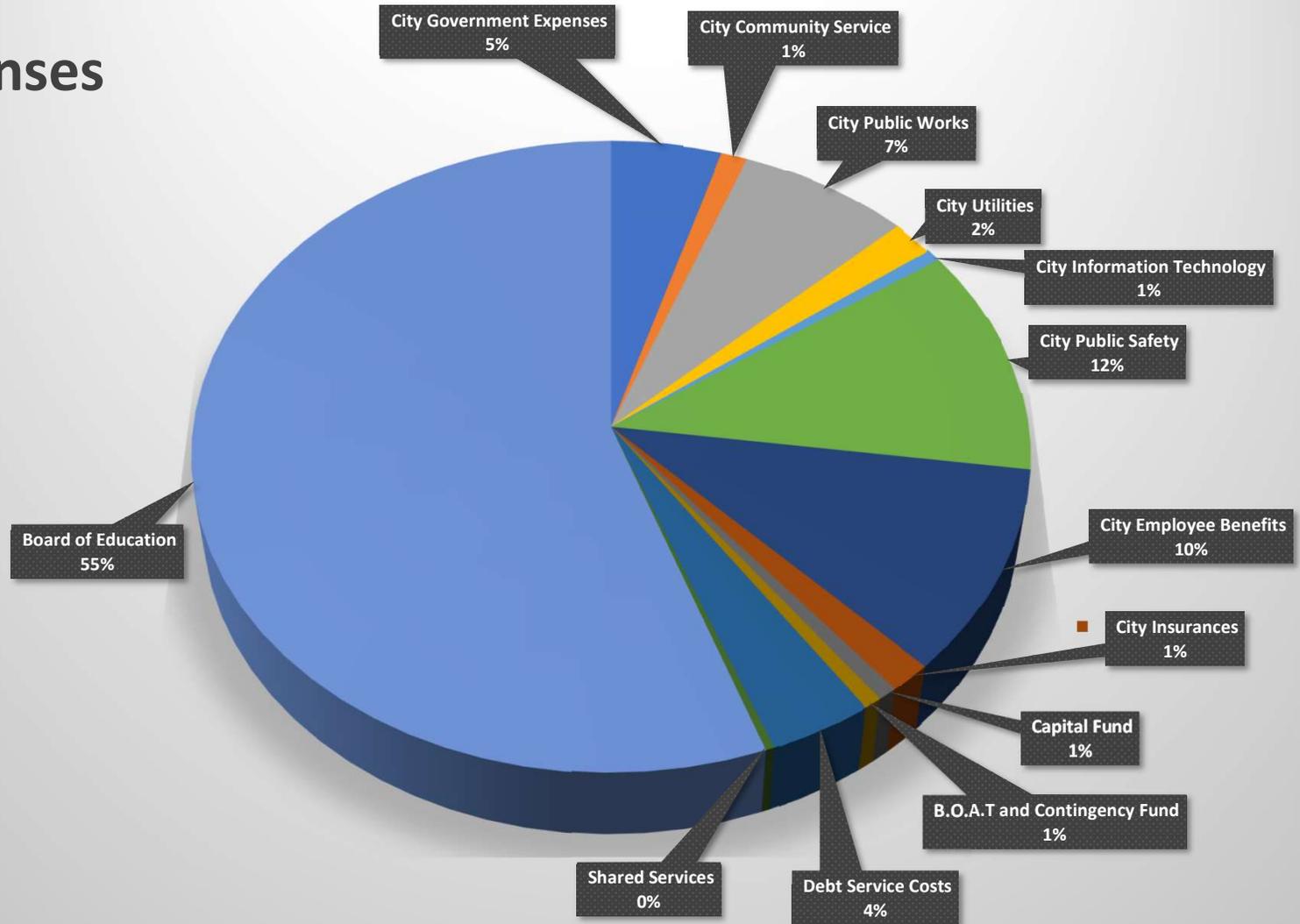
## Revenue

DEPT NUM	DEPT DESC	ACCOUNT NUMBER	DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
							Mayor	BOAT	BOA
41	Property Tax	1005.41.4135.000000.41000.00001	TAXES	\$ 36,728,402	\$ 36,990,319	\$ 38,279,717	\$ 37,515,249	\$ -	\$ -
	Total			\$ 36,728,402	\$ 36,990,318	\$ 38,279,718	\$ 37,515,249	\$ -	\$ -
41	Taxes	1005.41.4135.000000.41000.00003	PRIOR YEAR TAXES COLLECTED	\$ 739,988	\$ 446,400	\$ 405,000	\$ 405,000		
41	Taxes	1005.41.4135.000000.41000.00005	MOTOR VEHICLE SUPPLEMENT	\$ 471,330	\$ 480,000	\$ 600,000	\$ 600,000		
41	Taxes	1005.41.4135.000000.41000.00007	LIENS, INTEREST & WARRANT INCOME	\$ 453,699	\$ 350,000	\$ 350,000	\$ 350,000		
41	Taxes	1005.41.4135.000000.41000.00009	TAXSERV FEES	\$ 74,946					
41	Taxes	1005.41.4135.000000.41000.00010	TAX OVER- PAYMENTS	\$ 63,325	\$ 70,000	\$ 65,000	\$ 50,000		
41	Total			\$ 1,803,288	\$ 1,346,400	\$ 1,420,000	\$ 1,405,000	\$ -	\$ -
42	Permits and Fees	1005.42.4151.000000.42130.00090	EXCAVATION PERMITS	\$ 925	\$ 1,500	\$ 1,500	\$ 1,500		
42	Permits and Fees	1005.42.4151.000000.42201.00000	BUILDING DEPARTMENT FEES	\$ 240,896	\$ 165,000	\$ 204,000	\$ 235,000		
42	Permits and Fees	1005.42.4151.000000.42201.00500	PLANNING & ZONING	\$ 15,178	\$ 25,000	\$ 25,000	\$ 25,000		
42	Permits and Fees	1005.42.4151.000000.42201.00505	ZONING ENFORCEMENT FEES	\$ 40,750	\$ 20,000	\$ 50,000	\$ 50,000		
42	Permits and Fees	1005.42.4151.000000.42201.00510	INLAND WETLAND FEE	\$ -					
42	Permits and Fees	1005.42.4201.000000.42130.00092	FINGERPRINT PERMITS	\$ 26,829	\$ 10,000	\$ 8,000	\$ -		
42	Total			\$ 324,578	\$ 221,500	\$ 288,500	\$ 311,500	\$ -	\$ -
43	ECS	1005.43.4199.000000.43300.00110	EDUCATION EQUALIZER	\$ 15,134,114	\$ 15,031,669	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668
	Total			\$ 15,134,114	\$ 15,031,669	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668
	State Grants	1005.43.4199.000000.43300.00105	ADULT EDUCATION TUITION	\$ 117,415	\$ 109,839	\$ 120,667	\$ 114,669		
43	State Grants	1005.43.4199.000000.43300.00115	NON PUBLIC HEALTH AND WELFARE	\$ 10,583	\$ -				
43	State Grants	1005.43.4199.000000.43300.00200	TELECOMMUNICATION PROPERTY TAX	\$ 23,718	\$ 22,000	\$ 22,000	\$ 22,000		
43	State Grants	1005.43.4199.000000.43300.00205	PA SPEC VET EXEMPTION	\$ 15,196	\$ 18,000	\$ 18,000	\$ 18,000		
43	State Grants	1005.43.4199.000000.43300.00210	DISABLED EXEMPTIONS	\$ 1,922	\$ -				
43	State Grants	1005.43.4199.000000.43300.00215	MASHANTUCKET FUND	\$ 113,045	\$ 113,045	\$ 113,045	\$ 113,045		
43	State Grants	1005.43.4199.000000.43300.00220	DISTRESSED MUNICIPALITIES	\$ 88,347	\$ 14,000				
43	State Grants	1005.43.4199.000000.43300.00225	TOWN ROAD AID	\$ 315,883	\$ 315,787	\$ 315,657	\$ 316,008		
43	State Grants	1005.43.4199.000000.43300.00230	LOCAL CAPITAL INFRA PROGRAM	\$ 181,189	\$ 181,189	\$ 183,166	\$ 187,224		
43	State Grants	1005.43.4199.000000.43300.00235	MUNICIPAL PROJECTS	\$ 85,419	\$ 85,419	\$ 85,419	\$ 85,419		
43	State Grants	1005.43.4199.000000.43300.00300	YOUTH SERVICE BUREAU	\$ 26,841	\$ 16,162	\$ 16,162	\$ 16,162		
43	State Grants	1005.43.4199.000000.43600.00000	PILOT STATE PROPERTY TAX	\$ 61,845	\$ 61,845	\$ 217,977	\$ 217,977		
43	State Grants	1005.43.4199.000000.43900.00000	PILOT-AHA	\$ 14,094	\$ 20,000	\$ 20,000	\$ 20,000		

DEPT NUM	DEPT DESC	ACCOUNT NUMBER	DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
							Mayor	BOAT	BOA
			MUNICIPAL REVENUE SHARING ACCOUNT	\$ 27,793		\$ 400,000	\$ -		
			MUNICIPAL TRANSITION GRANT			\$ 730,451	\$ 855,746		
			DISTRESSED MUNICIPALITIES		\$ 1,037,000	\$ -			
43 Total				\$ 1,083,289	\$ 1,994,286	\$ 2,242,544	\$ 1,966,250	\$ -	\$ -
44	Current Charges	1005.44.4109.000000.44709.00715	BOXING PROGRAM	\$ -					
44	Current Charges	1005.44.4109.000000.44709.00720	SUMMER CAMP FEES	\$ -		\$ 5,000	\$ 5,000		
44	Current Charges	1005.44.4147.000000.44010.00400	TOWN & CITY CLERK REVENUE	\$ 566,186	\$ 450,000	\$ 450,000	\$ 450,000		
44	Current Charges	1005.44.4147.000000.44102.00000	VACANT PROPERTY REGISTRATION	\$ 1,440	\$ 2,000	\$ 2,000	\$ 2,000		
44	Current Charges	1005.44.4199.000000.44010.00410	WPCA ADMIN ALLOCATION	\$ 60,000	\$ 60,000	\$ 72,000	\$ 84,000		
44	Current Charges	1005.44.4201.000000.44104.00000	POLICE MISCELLANEOUS	\$ 27,345	\$ 12,000	\$ 12,000	\$ 12,000		
44	Current Charges	1005.44.4201.000000.44201.00600	PRIVATE DUTY FEES	\$ 772,584	\$ 300,000	\$ 300,000	\$ 300,000		
44	Current Charges	1005.44.4201.000000.44201.00605	POLICE OVERTIME REVENUE	\$ 6,592	\$ 12,000	\$ 12,000	\$ 15,000		
44	Current Charges	1005.44.4203.000000.44202.00000	FIRE WATCH DUTY FEES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		
44	Current Charges	1005.44.4207.000000.44867.00000	AMBULANCE COLLECTION	\$ 799,517	\$ 775,000	\$ 800,000	\$ 850,000		
44	Current Charges	1005.44.4219.000000.44502.00000	FIRE MARSHALL FEES	\$ 1,545	\$ 2,000	\$ 2,000	\$ 2,000		
44	Current Charges	1005.44.4399.000000.44403.00000	REFUSE DUMPING FEES	\$ 30,681	\$ 75,000	\$ 75,000	\$ 50,000		
			ARMS Outside Training				\$ 20,000		
44	Current Charges	1005.44.4503.000000.44709.00700	CULTURAL COMM REVENUE	\$ 5,975			\$ 12,500		
44	Current Charges	1005.44.4503.000000.44709.00705	REG BASKETBALL	\$ -			\$ 11,000		
44	Current Charges	1005.44.4503.000000.44709.00710	RECREATION- ONGOING PROGRAMS	\$ 2,500			\$ 10,250		
44	Current Charges	1005.44.4505.000000.44710.00000	NATURE CENTER PROGRAM FEES	\$ 5,922			\$ 15,000	\$ -	\$ -
44 Total				\$ 2,281,285	\$ 1,689,000	\$ 1,731,000	\$ 1,839,750	\$ -	\$ -
45	Fees	1005.45.4135.000000.45501.00000	HILLTOP WATER LINE ASSESSMENT	\$ -					
45	Fees	1005.45.4199.000000.45102.00800	BLIGHT FEES	\$ 111,563	\$ 150,000	\$ 125,000			
45	Fees	1005.45.4199.000000.45102.00805	CITY-OTHER INCOME(RELOCATION.ETC)	\$ 5,000	\$ 26,600	\$ -			
45	Fees	1005.45.4201.000000.45102.00810	POLICE FINES	\$ 6,615	\$ 19,000	\$ 19,000	\$ 19,000		
45 Total				\$ 123,178	\$ 195,600	\$ 144,000	\$ 19,000	\$ -	\$ -
47	Rental	1005.47.4199.000000.47901.01000	PROBATE COURT RENTAL	\$ 23,817	\$ 20,000	\$ 20,000	\$ 20,000		
47	Rental	1005.47.4199.000000.47901.01001	RENTAL INCOME-ATP BLDG	\$ -	\$ -				
47	Rental	1005.47.4199.000000.47901.01002	RENTAL INCOME-WORKPLACE BUILDING	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200		
47	Rental	1005.47.4199.000000.47901.01003	RENTAL INCOME-RED WING HOUSE	\$ -	\$ -				
47 Total				\$ 31,017	\$ 27,200	\$ 27,200	\$ 27,200	\$ -	\$ -

DEPT NUM	DEPT DESC	ACCCOUNT NUMBER	DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
							Mayor	BOAT	BOA
48	Other	1005.48.4101.000000.48990.01201	OTHER DEPARTMENT REVENUE	\$ 58,243	\$ 50,000	\$ 70,000	\$ 55,000		
48	Other	1005.48.4101.000000.48990.01202	AMEX CREDIT CARD REDEMPTION POINT REVENUE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
48	Other	1005.48.4101.000000.48990.01208	PANDEMIC EXPENSES REVENUE	\$ 465,786	\$ 25,000				
48	Other	1005.48.4199.000000.48400.01102	VETS CHRISTMAS FUND	\$ -	\$ 500	\$ 500	\$ 500		
48	Other	1005.48.4199.000000.48400.01103	DONATIONS REVENUE	\$ -					
48	Other	1005.48.4199.000000.48990.01200	POSTAGE REIM FROM PROBATE	\$ 5,627	\$ 5,000	\$ 5,000	\$ 5,000		
48	Other	1005.48.4199.000000.48990.01300	PROCEEDS FROM MUN PARKING AUTH	\$ 18,000					
48	Other	1005.48.4201.000000.48400.01100	CAT POUND/ANIMAL SHELTER RENOVATIONS	\$ 4,795					
48	Other	1005.48.4201.000000.48400.01101	ANIMAL FUND (PREV DOG FUND)	\$ 13,051	\$ 6,000	\$ 6,000	\$ 6,000		
48	Other	1005.48.4201.000000.48990.01204	SPECIAL OPERATIONS PD SEIZED ITEMS	\$ -					
48	Other	1005.48.4201.000000.48990.01207	POLICE PROMOTIONAL TESTING	\$ -	\$ 12,000	\$ 12,000	\$ 12,000		
48	Other	1005.48.4399.000000.48990.01203	METAL RECYCLING CREDIT (CALAMARI)	\$ 59,248	\$ 50,000	\$ 55,000	\$ 57,250		
48	Other	1005.48.4899.000000.46101.00900	EARNED INTEREST --S T I F	\$ 433			\$ 15,000		
48	Other	1005.48.4899.000000.46101.00905	EARNED INTEREST-WEBSTER BANK	\$ 12,936	\$ 100,000	\$ 103,800	\$ 220,000		
48	Other	1005.48.4899.000000.48990.01205	INSURANCE REFUNDS & DIVIDENDS	\$ 18,005					
48	Other	1005.48.4899.000000.48990.01206	MISCELLANEOUS INCOME	\$ 135,886	\$ 175,000	\$ 180,000	\$ 65,000		
			HEP Employee Payments						
			JCI Project Z Recs			\$ 110,000	\$ 113,000		
			Fuel Cell PILOT				\$ 180,000		
			Derby Usage Fee - Senior Center			\$ -			
			Derby Senior Center 50% Cost Share						
48 Total				\$ 792,009	\$ 424,500	\$ 543,300	\$ 729,750	\$ -	\$ -
49	Interest and Reimbursement	1005.49.4101.000000.49010.00000	FUND BALANCE AS INCOME	\$ -	\$ 380,500	\$ 330,000	\$ 575,000		
49	Interest and Reimbursement	1005.49.4101.000000.49010.00001	FUND BALANCE AS INCOME BOND PREM 11.1	\$ -	\$ 320,000	\$ 375,000	\$ 55,450		
			FUND BALANCE AS INCOME BOND PREM 5.0		\$ 160,000	\$ -			
49	Interest and Reimbursement	1005.49.4899.000000.49301.00000	PROCEEDS FROM BONDS						
49	Interest and Reimbursement	1005.49.4899.000000.49306.00000	PROCEEDS FR 2016 REF BOND PREM	\$ -					
			FUND BALANCE - BOE REFUND		\$ 400,000	\$ 281,000			
			Use of Future Revenue		\$ -		\$ 5,000,000		
49 Total				\$ -	\$ 1,260,500	\$ 986,000	\$ 5,630,450	\$ -	\$ -
Grand Total				\$ 58,301,161	\$ 59,180,973	\$ 60,693,930	\$ 64,475,817	\$ 15,031,668	\$ 15,031,668

# Expenses



## Expenses

				FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description				Dept Request	Mayor's Request	BOAT	BOA
201	City Government	1005.41.4199.419906.51900.00000	SUPERINTENDANT/VET GRAVES/FLAGS	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500		
201	City Government	1005.41.4199.419908.51620.00000	PERSONNEL ADMIN	\$ -						
201	City Government	1005.41.4199.419910.51900.00000	BOARD OF ALDERMAN SECRETARY	\$ 5,143	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200		
201	City Government	1005.41.4199.419912.51900.00000	INLAND-WETLAND SECRETARY	\$ 2,450	\$ 4,900	\$ 2,400	\$ 2,400	\$ 2,400		
201	City Government	1005.41.4199.419914.51900.00000	BOARD OF ZONING APPEALS SECRETARY	\$ 2,130	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500		
201	City Government	1005.41.4199.419967.58900.00000	HISTORIC DISTRICT COMMISSION	\$ -						
201	City Government	1005.41.4199.419916.51900.00000	ZONING SECRETARY	\$ 5,415	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000		
201	City Government	1005.41.4199.419918.53010.00000	BOARD OF TAX REVIEW	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400		
201	City Government	1-001-0201-11-130-0014	HISTORIC DISTRICT COMMISSION	\$ -	\$ 725	\$ 725	\$ 725	\$ 725		
201	City Government	1005.41.4199.419940.58250.00000	PROBATE COURT-CITY SHARE	\$ 8,123	\$ 9,000	\$ 8,124	\$ 9,000	\$ 9,000		
201	City Government	1005.41.4199.419948.58250.00000	VALLEY COUN OF GOVTS	\$ 14,479	\$ 12,163	\$ 12,771	\$ 13,250	\$ 13,250		
201	City Government	1005.41.4199.419952.58250.00000	CONN CONFERENCE OF MUNCIP	\$ 12,591	\$ 12,591	\$ 12,570	\$ 12,591	\$ 12,591		
201	City Government	1005.41.4199.419960.58250.00000	VEMS	\$ 32,000	\$ 32,000	\$ -				
201	City Government	1005.41.4199.419964.55301.00000	POSTAGE ALL CITY OFFICES	\$ 19,200	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000		
201	City Government	1005.41.4199.419966.58900.00000	CULTURAL COMM EXPENSES	\$ 3,116	\$ 5,000	\$ 59,000	\$ 67,000	\$ 67,000		
201	City Government	1005.41.4199.419968.56010.00000	SUPPLIES ALL CITY OFFICES	\$ 14,874	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		
201	City Government	1005.41.4199.419970.55400.00000	LEGAL NOTICES	\$ 21,992	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		
201	City Government	1005.41.4199.419972.58900.00000	MEMORIAL DAY ASSOC	\$ -		\$ 10,000	\$ 10,000	\$ 10,000		
201	City Government	1005.41.4199.419976.58250.00000	VALLEY HEALTH DISTRICT	\$ 128,988	\$ 128,870	\$ 130,991	\$ 141,112	\$ 141,112		
201	City Government	1005.41.4199.419978.58250.00000	REGIONAL MENTAL HEALTH	\$ -	\$ 1,104	\$ 1,250	\$ 1,250	\$ 1,250		
<b>201 Total</b>				<b>\$ 272,201</b>	<b>\$ 281,953</b>	<b>\$ 318,431</b>	<b>\$ 337,928</b>	<b>\$ 337,928</b>	<b>\$ -</b>	<b>\$ -</b>
202	Elections	1005.41.4149.414900.51900.00000	REGISTRAR WAGES	\$ 56,981	\$ 54,965	\$ 39,995	\$ 39,995	\$ 39,995	\$ 39,995	\$ 39,995
			ELECTION WORKERS			\$ 16,475	\$ 15,527	\$ 15,527	\$ 15,527	\$ 15,527
202	Elections	1005.41.4149.414902.53200.00000	MANDATED TRAINING	\$ 2,085	\$ 4,455	\$ 2,154	\$ 4,040	\$ 4,040		
202	Elections	1005.41.4149.414904.53200.00000	MANDATORY STATE MEETINGS	\$ 80	\$ 2,600	\$ 2,980	\$ 2,980	\$ 2,980		
202	Elections	1005.41.4149.414906.55990.00000	CANVASSING-MAIL	\$ 135	\$ 550	\$ 550	\$ 550	\$ 550		
202	Elections	1005.41.4149.414908.56010.00000	SUPPLIES	\$ 1,319	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		
202	Elections	1005.41.4149.414910.58900.00000	UNANTICIPATED PRIMARIES	\$ 10,810	\$ 16,772	\$ 16,803	\$ 17,385	\$ 17,385		
202	Elections	1005.41.4149.414912.54300.00000	VOTING MACHINE STATE/NAT'L	\$ 5,960	\$ 6,780	\$ 6,130	\$ 6,900	\$ 6,900		
202	Elections	1005.41.4149.414914.54400.00000	RENT POLLING STATIONS	\$ 300	\$ 300	\$ 300	\$ 400	\$ 400		
202	Elections	1005.41.4149.414916.56300.00000	MEALS/POLLING STATIONS	\$ 1,618	\$ 1,498	\$ 1,350	\$ 1,360	\$ 1,360		
<b>202 Total</b>				<b>\$ 79,288</b>	<b>\$ 90,920</b>	<b>\$ 89,737</b>	<b>\$ 92,137</b>	<b>\$ 92,137</b>	<b>\$ 55,522</b>	<b>\$ 55,522</b>
203	City Contributions	1005.41.4199.419942.58250.00000	TEAM	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
203	City Contributions	1-001-0201-11-570-0002	VASAAC-BH CARE	\$ -						
203	City Contributions	1-001-0201-11-570-0003	PARENT/CHILD RESOURCE	\$ -						

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
203	City Contributions	1005.41.4199.419944.58250.00000	BOYS & GIRLS CLUB OF LNV	\$ 5,700	\$ 5,700	\$ 6,500		\$ 5,000	\$ 5,000		
203	City Contributions	1005.41.4199.419946.58250.00000	VALLEY TRANSIT DISTRICT	\$ 11,000	\$ 11,000	\$ 11,000		\$ 11,000	\$ 11,000		
203	City Contributions	1-001-0201-11-570-0006	RAPE CRISIS CENTER	\$ -							
203	City Contributions	1005.41.4199.419950.58250.00000	DERBY HISTORICAL SOCIETY	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000		
203	City Contributions	1005.41.4199.419954.58250.00000	SOUTHWEST CONSERVATION DISTRICT	\$ 1,500	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		
203	City Contributions	1005.41.4199.419956.58250.00000	HOUSATONIC VALLEY ASSOCIATION	\$ -							
203	City Contributions	1-001-0201-11-570-0018	ANSONIA HISTORIC COMMISSION	\$ -							
203	City Contributions	1005.41.4199.419958.58250.00000	BOY SCOUTS OF AMERICA	\$ 2,000	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000		
203	City Contributions	1005.41.4199.419962.58900.00000	VETS CHRISTMAS FUND	\$ -	\$ 500	\$ 500		\$ 500	\$ 500		
203	City Contributions	1-001-0201-11-570-0026	Ralph Villar's Scholarship	\$ -				\$ 500	\$ 500		
			Valley United Way					\$ 2,000	\$ 2,000		
			Master's Table			\$ 1,800		\$ 1,800	\$ 1,800		
		1005.41.9900.990001.59010.00000	EXPENDITURE ACCT FOR BUDGET								
<b>203 Total</b>				<b>\$ 28,200</b>	<b>\$ 28,700</b>	<b>\$ 31,300</b>		<b>\$ 32,300</b>	<b>\$ 32,300</b>	<b>\$ -</b>	<b>\$ -</b>
211	Engineering	1005.43.4305.430500.51900.00000	ENGINEERING WAGES	\$ 19,694	\$ 19,694	\$ 19,694		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
211	Engineering	1005.43.4305.430502.55010.00000	CALL BEFORE YOU DIG	\$ 1,200	\$ 1,200	\$ 1,200		\$ 1,200	\$ 1,200		
211	Engineering	1005.43.4305.430504.55010.00000	FOUNTAIN LAKE DAM INSPECTION	\$ 5,000	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
211	Engineering	1005.43.4305.430506.55010.00000	EXCAVATION PERMITS	\$ -	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		
211	Engineering	1005.43.4305.430508.55010.00000	STORM WATER DISCHARGE PERMIT	\$ 8,000	\$ 11,000	\$ 11,000		\$ 11,000	\$ 11,000		
211	Engineering	1005.43.4305.430510.56100.00000	EXPENSE ACCOUNT	\$ -	\$ 250	\$ 250		\$ 250	\$ 250		
211	Engineering		ENGINEERING ASSISTANT								
<b>211 Total</b>				<b>\$ 33,894</b>	<b>\$ 38,644</b>	<b>\$ 38,644</b>		<b>\$ 38,950</b>	<b>\$ 38,950</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
212	Land Use	1005.41.4151.415100.51610.00000	LAND USE WAGES	\$ 209,610	\$ 195,472	\$ 195,337		\$ 217,134	\$ 217,134	\$ 217,134	\$ 217,134
212	Land Use	1005.41.4151.415102.53200.00000	MANDATED CEU	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
212	Land Use	1005.41.4151.415104.53200.00000	EDUCATION BLIGHT OFFICE	\$ 160	\$ 500	\$ 500		\$ 5,100	\$ 5,100		
212	Land Use	1005.41.4151.415106.53200.00000	STATE EDUCATIONAL FEE REIMB	\$ 3,451	\$ 3,000	\$ 3,000		\$ 6,000	\$ 6,000		
212	Land Use	1005.41.4151.415108.55800.00000	AUTO STIPEND	\$ 4,500	\$ 4,500	\$ 2,500		\$ 2,500	\$ 1,250		
212	Land Use	1005.41.4151.415110.53020.00000	SHERIFF FEES ETC	\$ 1,043	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		
212	Land Use	1005.41.4151.415114.56100.00000	OFFICE EQUIPMENT	\$ 1,949	\$ 2,000	\$ 2,000		\$ 6,500	\$ 6,500		
212	Land Use	1005.41.4151.415116.56500.00000	COMPUTER SOFTWARE	\$ 13,000	\$ 9,000	\$ 9,000		\$ 13,000	\$ 13,000		
212	Land Use	1005.41.4151.415118.58100.00000	DUES & SUBSCRIPTIONS	\$ 270	\$ 900	\$ 900		\$ 900	\$ 900		
212	Land Use	1005.41.4151.415120.56100.00000	SMALL TOOL EQUIPMENT	\$ 500	\$ 700	\$ 700		\$ 700	\$ 700		
212	Land Use	1005.41.4151.415122.58100.00000	DEP FEES:PA 92-235	\$ 13,974	\$ 14,000	\$ 14,000		\$ 14,000	\$ 14,000		
<b>212 Total</b>				<b>\$ 249,456</b>	<b>\$ 232,572</b>	<b>\$ 230,437</b>		<b>\$ 268,334</b>	<b>\$ 267,084</b>	<b>\$ 217,134</b>	<b>\$ 217,134</b>
214	Ansonia Nature Center	1005.45.4505.450500.51610.00000	NATURE CENTER WAGES	\$ 190,521	\$ 184,026	\$ 205,000		\$ 232,731	\$ 232,731	\$ 232,731	\$ 232,731
214	Ansonia Nature Center	1005.45.4505.450502.55800.00000	AUTO EXPENSE	\$ 145	\$ 350	\$ 350		\$ 850	\$ 850		
214	Ansonia Nature Center	1005.45.4505.450504.56100.00000	OFFICE EQUIPMENT NATURE CENTER	\$ 250	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
214	Ansonia Nature Center	1005.45.4505.450506.55301.00000	POSTAGE	\$ 110	\$ 800	\$ 500		\$ 500	\$ 500		
214	Ansonia Nature Center	1005.45.4505.450508.56010.00000	OFFICE SUPPLIES	\$ 446	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		
214	Ansonia Nature Center	1005.45.4505.450510.55500.00000	PRINTING EXPENSE	\$ -	\$ 1,350	\$ 1,000		\$ 1,000	\$ 1,000		
214	Ansonia Nature Center	1005.45.4505.450512.54300.00000	BUILDING PROJECTS	\$ 5,500	\$ 6,000	\$ 6,350		\$ 6,350	\$ 6,350		
214	Ansonia Nature Center	1005.45.4505.450514.56900.00000	ANIMAL CARE AND PROGRAMS	\$ 4,248	\$ 6,200	\$ 6,200		\$ 6,200	\$ 6,200		
<b>214 Total</b>				<b>\$ 201,219</b>	<b>\$ 201,726</b>	<b>\$ 222,400</b>		<b>\$ 250,631</b>	<b>\$ 250,631</b>	<b>\$ 232,731</b>	<b>\$ 232,731</b>
216	Mayors Offices	1005.41.4109.410901.51610.00000	MAYOR SALARY	\$ 72,772	\$ 75,000	\$ 78,000		\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
216	Mayors Offices	1005.41.4109.410903.51610.00000	MAYOR'S ADMINISTRATIVE AIDE	\$ 30,522	\$ 32,500	\$ 33,312		\$ 34,115	\$ 34,115	\$ 34,115	\$ 34,115
216	Mayors Offices	1005.41.4109.410906.51620.00000	DIRECTOR OF CONSTITUENT SERVICES	\$ 34,364	\$ 32,000	\$ -					
216	Mayors Offices	1005.41.4109.410908.53010.00000	EVENTS COORDINATOR	\$ 6,000	\$ 6,000	\$ 6,000		\$ 6,000	\$ 6,000		
216	Mayors Offices	1005.41.4109.410910.51620.00000	SUMMER EMPLOYMENT	\$ -							
216	Mayors Offices	1005.41.4109.410912.56900.00000	SUMMER PROGRAM	\$ -							
216	Mayors Offices	1005.41.4109.410914.51900.00000	OFFICE TEMPORARIES	\$ -	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000		
216	Mayors Offices	1005.41.4109.410916.58100.00000	REGISTRATIONS	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
216	Mayors Offices	1005.41.4109.410918.53200.00000	DIVERSITY TRAINING	\$ -	\$ 500	\$ 500		\$ 500	\$ 500		
216	Mayors Offices	1005.41.4109.410920.56900.00000	BOXING PROGRAM	\$ -							
216	Mayors Offices	1005.41.4109.410922.58900.00000	MISC EXPENSE	\$ 24,417	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
216	Mayors Offices	1005.41.4109.410924.54420.00000	VEHICLE LEASE	\$ 7,344	\$ 8,500	\$ 8,500		\$ -	\$ -		
216	Mayors Offices	1005.41.4109.410926.55800.00000	TRAVEL	\$ -	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000		
<b>216 Total</b>				<b>\$ 175,419</b>	<b>\$ 179,500</b>	<b>\$ 151,312</b>		<b>\$ 146,615</b>	<b>\$ 146,615</b>	<b>\$ 115,115</b>	<b>\$ 115,115</b>
217	Legal	1005.41.4199.419904.51900.00000	CORPORATION COUNSEL								
217	Legal	1005.41.4199.419924.53020.00000	LEGAL - Outside Counsel	\$ 348,956	\$ 250,000	\$ 250,000		\$ 250,000	\$ 50,000		
217	Legal	1005.41.4199.419928.58200.00000	CLAIMS	\$ 42,863	\$ 90,000	\$ 90,000		\$ 90,000	\$ 90,000		
217	Legal	1005.41.4199.419926.54900.00000	BLIGHT REMEDIATION	\$ 30,000	\$ 30,000	\$ 30,000					
<b>217 Total</b>				<b>\$ 421,818</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>		<b>\$ 340,000</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>
402	Finance	1005.41.4123.412300.51610.00000	FINANCE WAGES	\$ 382,056	\$ 524,768	\$ 552,679		\$ 505,558	\$ 505,558	\$ 505,558	\$ 505,558
402	Finance	1005.41.4123.412304.51630.00000	Audit Overtime	\$ 290		\$ 3,000		\$ 3,000	\$ 3,000		
402	Finance	1005.41.4123.412306.53410.00000	GASB 43/45	\$ 16,000	\$ 17,100	\$ 18,000		\$ 18,000	\$ 18,000		
402	Finance	1005.41.4123.412308.55800.00000	TRAVEL EXPENSE	\$ -	\$ 5,400	\$ 5,400		\$ 2,500	\$ 2,500		
402	Finance	1005.41.4123.412310.53410.00000	ANNUAL AUDIT	\$ 44,075	\$ 45,000	\$ 47,500		\$ 49,000	\$ 49,000		
402	Finance	1005.41.4123.412312.53410.00000	PENSION AUDIT	\$ 16,016	\$ 9,000	\$ 12,000		\$ 15,000	\$ 15,000		
402	Finance	1005.41.4123.412314.53410.00000	PAYROLL SERVICE FEE	\$ 36,672	\$ 39,200	\$ 40,000		\$ 40,000	\$ 40,000		
402	Finance	1005.41.4123.412316.56430.00000	lvision	\$ -	\$ 400	\$ 5,000		\$ 5,000	\$ 5,000		
<b>402 Total</b>				<b>\$ 495,108</b>	<b>\$ 640,868</b>	<b>\$ 683,579</b>		<b>\$ 638,058</b>	<b>\$ 638,058</b>	<b>\$ 505,558</b>	<b>\$ 505,558</b>
405	Economic Development	1005.41.4173.417302.51610.00000	ECONOMIC DEV WAGES	\$ 116,073	\$ 99,000	\$ 101,475		\$ 104,012	\$ 104,012	\$ 104,012	\$ 104,012
405	Economic Development	1005.41.4199.419902.51610.00000	GRANT WRITER	\$ 41,158							
405	Economic Development	1005.41.4173.417304.53200.00000	EDUCATION AND TRAINING	\$ 502	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
405	Economic Development	1005.41.4173.417306.53300.00000	PROFESSIONAL SERVICES	\$ 25,823	\$ 20,000	\$ 20,000		\$ 25,000	\$ 20,000		
405	Economic Development	1005.41.4173.417308.53500.00000	WEB SITE MAINT.	\$ 574	\$ 1,000	\$ 1,000					
405	Economic Development	1005.41.4173.417310.55800.00000	TRAVEL EXPENSE	\$ -	\$ 500	\$ 500					
405	Economic Development	1005.41.4173.417312.55400.00000	MARKETING MATERIAL	\$ 204	\$ 1,000	\$ 1,000					
405	Economic Development	1005.41.4173.417314.58100.00000	DUES AND MEMBERSHIPS	\$ 444	\$ 500	\$ 500					
405	Economic Development		GRANT COST SHARE		\$ 150,000	\$ 125,000		\$ 100,000	\$ 100,000	\$ -	\$ -
<b>405 Total</b>				<b>\$ 184,778</b>	<b>\$ 273,000</b>	<b>\$ 250,475</b>		<b>\$ 230,012</b>	<b>\$ 225,012</b>	<b>\$ 104,012</b>	<b>\$ 104,012</b>
420	Tax Collection	1005.41.4135.413502.51610.00000	TAX WAGES	\$ 131,357	\$ 149,143	\$ 150,173		\$ 166,269	\$ 154,039	\$ 154,039	\$ 154,039
420	Tax Collection	1005.41.4135.413504.53200.00000	EDUCATION	\$ 300	\$ 1,700	\$ 1,700		\$ 1,700	\$ 1,700		
420	Tax Collection	1005.41.4135.413506.55800.00000	TAX OFFICE TRAVEL	\$ 513	\$ 1,200	\$ 1,200		\$ 1,200	\$ 1,200		
420	Tax Collection	1005.41.4135.413510.56010.00000	OFFICE SUPPLIES	\$ 993	\$ 1,164	\$ 1,164		\$ 1,194	\$ 1,194		
420	Tax Collection	1005.41.4135.413512.55500.00000	TAX BILLS PRINTING	\$ 35,079	\$ 43,412	\$ 69,000		\$ 74,000	\$ 74,000		
420	Tax Collection	1005.41.4135.413514.58100.00000	DUES, FEES, AND MEETINGS	\$ 977	\$ 837	\$ 1,007		\$ 1,277	\$ 1,277		
420	Tax Collection		AUCTION EXPENSE		\$ -	\$ -		\$ 13,000	\$ -		
<b>420 Total</b>				<b>\$ 169,219</b>	<b>\$ 197,456</b>	<b>\$ 224,244</b>		<b>\$ 258,640</b>	<b>\$ 233,410</b>	<b>\$ 154,039</b>	<b>\$ 154,039</b>
450	Tax Assessor	1005.41.4131.413100.51610.00000	ASSESSOR WAGES	\$ 143,558	\$ 146,913	\$ 154,291		\$ 157,998	\$ 157,998	\$ 157,998	\$ 157,998
450	Tax Assessor	1005.41.4131.413102.53200.00000	EDUCATION MEETINGS AND CONFERENCES	\$ 2,180	\$ 1,000	\$ 1,900		\$ 1,900	\$ 1,900		
450	Tax Assessor	1005.41.4131.413104.55800.00000	AUTO EXPENSE	\$ 145	\$ 750	\$ 300		\$ 300	\$ 300		
450	Tax Assessor	1005.41.4131.413106.53300.00000	PROFESSIONAL SERVICES	\$ -	\$ 1,000	\$ 1,500		\$ 1,500	\$ 1,500		
450	Tax Assessor	1005.41.4131.413108.54300.00000	MAINTENANCE CONTRACTS	\$ 36,523	\$ 33,590	\$ 35,000		\$ 59,774	\$ 59,774		
450	Tax Assessor	1005.41.4131.413110.56010.00000	OFFICE SUPPLIES	\$ 772	\$ 700	\$ 1,000		\$ 600	\$ 600		
450	Tax Assessor	1005.41.4131.413112.55500.00000	PRINTING	\$ 128	\$ 200						
450	Tax Assessor	1005.41.4131.413114.56430.00000	PROFESSIONAL MANUALS	\$ 863	\$ 1,154	\$ 1,500		\$ 1,500	\$ 1,500		
<b>450 Total</b>				<b>\$ 184,170</b>	<b>\$ 185,307</b>	<b>\$ 195,491</b>		<b>\$ 223,572</b>	<b>\$ 223,572</b>	<b>\$ 157,998</b>	<b>\$ 157,998</b>
802	Town & City Clerk	1005.41.4147.414700.51610.00000	TOWN & CITY CLERK WAGES	\$ 198,125	\$ 200,638	\$ 205,448		\$ 209,885	\$ 209,885	\$ 209,885	\$ 209,885
802	Town & City Clerk	1005.41.4147.414702.53200.00000	EDUCATION EXPENSES	\$ 630	\$ 1,200	\$ 1,200		\$ 1,200	\$ 1,200		
802	Town & City Clerk	1005.41.4147.414704.54300.00000	OFFICE EQUIPMENT/MAINT.	\$ 900	\$ 900	\$ 900		\$ 900	\$ 900		
802	Town & City Clerk	1005.41.4147.414706.54300.00000	COPIER MAINTENANCE	\$ 880	\$ 900	\$ 900		\$ 900	\$ 900		
802	Town & City Clerk	1005.41.4147.414708.59010.00000	EXAM. GRANTOR GRANTS INDEX	\$ 2,887	\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000		
802	Town & City Clerk	1005.41.4147.414710.55010.00000	COTT INDEX SYSTEM	\$ 11,965	\$ 12,000	\$ 12,000		\$ 12,000	\$ 12,000		
802	Town & City Clerk	1005.41.4147.414712.58100.00000	VITAL STATISTICS REPORTS	\$ -	\$ 300	\$ 300		\$ 300	\$ 300		
802	Town & City Clerk	1005.41.4147.414714.58100.00000	VITAL STATISTICS OTHER	\$ 234	\$ 1,200	\$ 1,200		\$ 1,200	\$ 1,200		
802	Town & City Clerk	1005.41.4147.414716.55500.00000	CHARTER AND CODE PRINTING	\$ 2,065	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
802	Town & City Clerk	1005.41.4147.414718.59010.00000	ANNUAL REPORTS	\$ 825	\$ 500	\$ 500		\$ 500	\$ 500		
802	Town & City Clerk	1005.41.4147.414720.55500.00000	MICROFILMING LAND RECORDS	\$ 2,277	\$ 2,600	\$ 2,600		\$ 2,600	\$ 2,600		
802	Town & City Clerk	1005.41.4147.414722.59010.00000	CITY DIRECTORIES	\$ -	\$ 200	\$ 200		\$ 200	\$ 200		
802	Town & City Clerk	1005.41.4147.414724.58100.00000	CLERK EXPENSES	\$ 225,607	\$ 145,000	\$ 145,000		\$ 145,000	\$ 145,000		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
802	Town & City Clerk	1005.41.4147.414726.56010.00000	COPIER SUPPLIES	\$ 3,218	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
802	Town & City Clerk	1005.41.4147.414728.56010.00000	BINDERS	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
802	Town & City Clerk	1005.41.4147.414730.55500.00000	ABSENTEE BALLOT PRINTING	\$ 7,365	\$ 7,500	\$ 7,500		\$ 7,500	\$ 7,500		
802	Town & City Clerk	1005.41.4147.414732.55301.00000	POSTAGE LEASE	\$ 4,865	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
<b>802 Total</b>				<b>\$ 462,844</b>	<b>\$ 391,938</b>	<b>\$ 396,748</b>		<b>\$ 401,185</b>	<b>\$ 401,185</b>	<b>\$ 209,885</b>	<b>\$ 209,885</b>
	<b>City Government</b>			<b>\$ 2,957,615</b>	<b>\$ 3,112,584</b>	<b>\$ 3,202,798</b>		<b>\$ 3,258,363</b>	<b>\$ 3,026,883</b>	<b>\$ 1,771,995</b>	<b>\$ 1,771,995</b>
302	Senior Center	1005.45.4599.459900.51610.00000	SENIOR CENTER WAGES	\$ 95,400	\$ 97,314	\$ 135,000		\$ 114,780	\$ 114,780	\$ 114,780	\$ 114,780
302	Senior Center	1005.45.4599.459902.54300.00000	EQUIPMENT MAINTENANCE	\$ -	\$ 500	\$ -		\$ 4,370	\$ 4,370		
302	Senior Center	1005.45.4599.459904.56010.00000	OFFICE SUPPLIES	\$ -	\$ 1,900			\$ 14,935	\$ 6,635		
302	Senior Center	1005.45.4599.459906.55010.00000	OTHER PROGRAMS	\$ 1,658	\$ 2,500			\$ 30,000	\$ 30,000		
302	Senior Center	1005.45.4599.449908.55010.00000	TRANSPORTATION	\$ 70	\$ 8,840			\$ 9,200	\$ 9,200		
302	Senior Center	1005.45.4599.449910.56300.00000	FOOD SUPPLIES	\$ 933	\$ 2,500			\$ 4,000	\$ 4,000		
<b>302 Total</b>				<b>\$ 98,062</b>	<b>\$ 113,554</b>	<b>\$ 135,000</b>		<b>\$ 177,285</b>	<b>\$ 168,985</b>	<b>\$ 114,780</b>	<b>\$ 114,780</b>
601	Library	1005.45.4501.450100.51610.00000	LIBRARY WAGES	\$ 369,101	\$ 355,547	\$ 348,971		\$ 313,911	\$ 313,911	\$ 313,911	\$ 313,911
601	Library	1005.45.4501.450102.51630.00000	OVERTIME/SHIFT DIFFERENTIAL	\$ 198	\$ 5,594	\$ 2,268		\$ 2,268	\$ 2,268		
601	Library	1005.45.4501.450104.54300.00000	HVAC MAINTENANCE/REPAIR	\$ 10,710	\$ 7,943	\$ 8,943		\$ 8,660	\$ 8,660		
601	Library	1005.45.4501.450106.54301.00000	BUILDING	\$ 1,729	\$ 4,800	\$ 7,958		\$ 5,958	\$ 5,958		
601	Library	1005.45.4501.450108.54300.00000	MAINTENANCE	\$ 2,778	\$ 5,000	\$ 5,380		\$ 4,280	\$ 4,280		
601	Library	1005.45.4501.450110.54320.00000	BIBLIOMATION	\$ 34,612	\$ 38,861	\$ 36,731		\$ 35,384	\$ 35,384		
601	Library	1005.45.4501.450112.54320.00000	LAN SUPPORT PROGRAMS	\$ 1,910	\$ 1,193	\$ 1,306		\$ 6,228	\$ 6,228		
601	Library	1005.45.4501.450114.56100.00000	FIXED CHARGES	\$ 4,988	\$ 10,763	\$ 10,522		\$ 10,675	\$ 8,175		
601	Library	1005.45.4501.450116.56010.00000	LIBRARY SUPPLIES	\$ 1,877	\$ 5,000	\$ 5,500		\$ 5,500	\$ 5,500		
601	Library	1005.45.4501.450118.58100.00000	ASSOCIATION FEES	\$ 730	\$ 1,105	\$ 1,105		\$ 2,400	\$ 2,400		
601	Library	1005.45.4501.450120.56420.00000	BOOKS	\$ 1,567	\$ 2,500	\$ 3,500		\$ 20,000	\$ 3,500		
601	Library	1005.45.4501.450122.56430.00000	PERIODICALS & RECORDS	\$ 2,462	\$ 2,500	\$ 4,855		\$ 3,300	\$ 3,300		
601	Library	1005.45.4501.450124.56500.00000	AUDIO-VISUAL MATERIALS	\$ 551	\$ 2,500	\$ 4,000		\$ 5,000	\$ 5,000		
601	Library	1005.45.4501.450126.55010.00000	NEW PROGRAMS	\$ 429	\$ 2,000	\$ 16,182		\$ 25,000	\$ 25,000		
<b>601 Total</b>				<b>\$ 433,644</b>	<b>\$ 445,306</b>	<b>\$ 457,221</b>		<b>\$ 448,564</b>	<b>\$ 429,564</b>	<b>\$ 313,911</b>	<b>\$ 313,911</b>
701	Recreation	1005.45.4503.450301.51610.00000	DIRECTOR	\$ 76,155	\$ 75,066	\$ 40,000		\$ 82,050	\$ 82,050	\$ 82,050	\$ 82,050
701	Recreation	1005.45.4503.450303.55800.00000	TRAVEL	\$ 1,560	\$ 1,560	\$ 1,560		\$ 1,500	\$ 1,500		
701	Recreation	1005.45.4503.450305.56900.00000	BASKETBALL	\$ -	\$ -						
701	Recreation	1005.45.4503.450307.56900.00000	A.Y.FOOTBALL	\$ -	\$ -						
701	Recreation	1005.45.4503.450309.56900.00000	LITTLE LEAGUE	\$ -	\$ -						
701	Recreation	1005.45.4503.450311.56900.00000	SOCCER	\$ 2,000	\$ -						
701	Recreation	1005.45.4503.450313.56900.00000	GIRLS SOFTBALL	\$ -	\$ -						
701	Recreation	1005.45.4503.450315.56900.00000	RECREATION-PROGRAMS	\$ 7,525	\$ 3,000	\$ 15,000		\$ 30,000	\$ 30,000		
701	Recreation	1005.45.4503.450317.56900.00000	AY CHEERLEADING	\$ -	\$ -						

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
701 Total				\$ 87,240	\$ 79,626	\$ 56,560		\$ 113,550	\$ 113,550	\$ 82,050	\$ 82,050
	Community Services			\$ 618,945	\$ 638,486	\$ 648,781		\$ 739,399	\$ 712,099	\$ 510,741	\$ 510,741
555	Public Works	1005.43.4399.439901.51610.00000	WAGES	\$ 1,549,821	\$ 1,523,370	\$ 1,613,097		\$ 1,238,083	\$ 1,238,083	\$ 1,238,083	\$ 1,238,083
555	Public Works	1005.43.4399.439903.51620.00000	WAGES-SEASONAL HELP	\$ 4,401	\$ 15,000	\$ 10,000		\$ 10,000	\$ 10,000		
555	Public Works	1005.43.4399.439905.51630.00000	OVERTIME	\$ 186,303	\$ 20,000	\$ 25,000		\$ 15,000	\$ 15,000		
555	Public Works	1005.43.4399.439906.51630.00000	OVERTIME SNOW REMOVAL		\$ 100,000	\$ 100,000		\$ 125,000	\$ 100,000		
555	Public Works	1005.43.4399.439911.53400.00000	EXAMS	\$ 3,412	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
555	Public Works	1005.43.4399.439921.54300.00000	EQUIPMENT REPAIRS	\$ 51,371	\$ 75,000	\$ 75,000		\$ 85,000	\$ 75,000		
555	Public Works	1005.43.4399.439923.54300.00000	PARKS & STREETS REPAIRS	\$ 17,920	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
555	Public Works	1005.43.4399.439925.54300.00000	WALKS/CURBS/GUTTERS	\$ 4,918	\$ 10,000	\$ 10,000		\$ 25,000	\$ 10,000		
555	Public Works	1005.43.4399.439929.54300.00000	EQUIPMENT MAINT.	\$ 35,070	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
555	Public Works	1005.43.4399.439931.54300.00000	PARKS & STREETS MAINT.	\$ 58,930	\$ 70,000	\$ 70,000		\$ 75,000	\$ 70,000		
555	Public Works	1005.43.4399.439933.56260.00000	GASOLINE & MOTOR OIL	\$ 114,999	\$ 114,000	\$ 145,000		\$ 165,000	\$ 155,000		
555	Public Works	1005.43.4399.439935.54103.00000	SAND/SALT SUPPLIES	\$ 57,730	\$ 40,000	\$ 40,000		\$ 40,000	\$ 35,000		
555	Public Works	1005.43.4399.439939.56290.00000	PARK & STREET SUPPLIES	\$ 33,279	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
555	Public Works	1005.43.4399.439941.56100.00000	GENERAL SUPPLIES	\$ 4,996	\$ 5,000	\$ 5,000		\$ 7,500	\$ 7,500		
555	Public Works	1005.43.4399.439943.54900.00000	LAND FILL	\$ 38,000	\$ 30,000	\$ 30,000		\$ 30,000	\$ 30,000		
555	Public Works	1005.43.4399.439945.54300.00000	CONTRACTUAL SERVICES	\$ 15,296	\$ 25,000	\$ 65,000		\$ 87,500	\$ 87,500		
555	Public Works	1005.43.4399.439947.56300.00000	MEAL ALLOWANCE DURING STORMS	\$ 4,800	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
			Boot Allowance					\$ 5,000	\$ 5,000		
			Vegetation Control					\$ 8,525	\$ 8,525		
			Tree Cutting and Pruning			\$ 20,000		\$ 20,000	\$ 10,000		
555 Total				\$ 2,161,279	\$ 2,097,370	\$ 2,278,097		\$ 2,006,608	\$ 1,926,608	\$ 1,238,083	\$ 1,238,083
557	Waste Collection		Transfer Station Wages					\$ 188,068	\$ 188,068	\$ 188,068	\$ 188,068
			Transfer Station Overtime					\$ 35,000	\$ 35,000		
		1005.43.4399.439913.54101.00000	CURB SIDE REFUSE PICKUP	\$ 495,577	\$ 538,200	\$ 775,000		\$ 670,000	\$ 670,000		
		1005.43.4399.439915.54101.00000	RECYCLING PROGRAM	\$ 300,000	\$ 310,500	\$ 350,000		\$ 733,500	\$ 727,500		
		1005.43.4399.439917.54101.00000	HAUL-AWAY REFUSE	\$ 800,000	\$ 828,000	\$ 900,000		\$ 491,400	\$ 491,400		
557 Total				\$ 1,595,577	\$ 1,676,700	\$ 2,025,000		\$ 2,117,968	\$ 2,111,968	\$ 188,068	\$ 188,068
559	City Buildings		Building Department Wage					\$ 443,352	\$ 443,352	\$ 443,352	\$ 443,352
			Building Department Overtime					\$ 10,000	\$ 10,000		
		1005.43.4399.439919.54300.00000	BUILDING REPAIRS	\$ 90,000	\$ 90,000	\$ 90,000		\$ 100,000	\$ 90,000		
		1005.43.4399.439927.54301.00000	BUILDING MAINT.	\$ 60,000	\$ 60,000	\$ 60,000		\$ 75,000	\$ 60,000		
		1005.43.4399.439937.56290.00000	BUILDING SUPPLIES	\$ 28,000	\$ 28,000	\$ 30,000		\$ 40,000	\$ 30,000		
559 Total				\$ 178,000	\$ 178,000	\$ 180,000		\$ 668,352	\$ 633,352	\$ 443,352	\$ 443,352
	Public Works			\$ 3,934,856	\$ 3,952,070	\$ 4,483,097		\$ 4,792,928	\$ 4,671,928	\$ 1,869,503	\$ 1,869,503
558	Street Lighting				\$ 248,000	\$ 250,000		\$ 283,000	\$ 283,000		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
<b>558 Total</b>					\$ 248,000	\$ 250,000		\$ 288,000	\$ 283,000		
560	Building Utilities	1005.41.4199.419930.56220.00000	ELECTRICITY	\$ 575,000	\$ 85,000	\$ 225,000		\$ 342,250	\$ 342,250		
		1005.41.4199.419932.54411.00000	WATER	\$ 390,000	\$ 380,000	\$ 50,000		\$ 50,000	\$ 50,000		
			Hydrants			\$ 360,000		\$ 360,000	\$ 360,000		
		1005.41.4199.419934.56210.00000	GAS	\$ 85,000	\$ 80,000	\$ 95,000		\$ 95,000	\$ 95,000		
		1005.41.4199.419936.56240.00000	OIL	\$ 15,000	\$ 15,000	\$ 20,000		\$ 45,000	\$ 45,000		
<b>560 Total</b>				\$ 1,065,000	\$ 560,000	\$ 750,000		\$ 892,250	\$ 892,250	\$ -	\$ -
	Utilities			\$ 1,065,000	\$ 808,000	\$ 1,000,000		\$ 1,180,250	\$ 1,175,250	\$ -	\$ -
403	Information Technology	1005.41.4143.414302.51620.00000	IT MANAGER	\$ 37,781	\$ 53,690	\$ 64,000		\$ 60,000	\$ 60,000		
		1005.41.4143.414304.51900.00000	SOCIAL MEDIA COORDINATOR	\$ 2,400	\$ 2,400	\$ 2,400		\$ 2,400	\$ 2,400		
403	Information Technology	1005.41.4143.414306.53200.00000	EDUCATION - DATA PROCESSING	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
403	Information Technology	1005.41.4143.414308.55300.00000	INTERDEPT COMMUNICATIONS	\$ 38,971	\$ 35,000	\$ 40,000		\$ 40,000	\$ 40,000		
403	Information Technology	1005.41.4143.414310.55300.00000	TELEPHONES/CITY HALL	\$ 93,166	\$ 80,000	\$ 95,000		\$ 135,000	\$ 135,000		
403	Information Technology	1005.41.4143.414312.54300.00000	MAINTENANCE CONTRACTS	\$ 52,749	\$ 42,000	\$ 45,000		\$ 45,000	\$ 45,000		
403	Information Technology	1005.41.4143.414314.54320.00000	COMPUTER SYSTEM	\$ 20,278	\$ 22,000	\$ 30,000		\$ 30,000	\$ 30,000		
403	Information Technology	1005.41.4143.414316.54320.00000	COMPUTER SERVICE	\$ 37,937	\$ 32,000	\$ 32,000		\$ 32,000	\$ 32,000		
			Vehicle GPS					\$ 7,500	\$ 7,500		
			Virtual Vault								
			CBS - Total					\$ 43,000	\$ 43,000		
403	Information Technology	1005.41.4143.414318.57350.00000	NEW FINANCIAL SOFTWARE	\$ -	\$ 18,300	\$ 18,300		\$ 18,300	\$ 18,300		
<b>403 Total</b>				\$ 241,515	\$ 286,390	\$ 327,700	#	\$ 414,200	\$ 414,200	\$ -	\$ -
	City Information Technology			\$ 241,515	\$ 286,390	\$ 327,700		\$ 414,200	\$ 414,200	\$ -	\$ -
301	Police	1005.42.4201.420100.51610.00000	CIVILIAN EMPLOYEES	\$ 605,593	\$ 656,300	\$ 671,348		\$ 703,481	\$ 686,323	\$ 686,323	\$ 686,323
301	Police	1005.42.4201.420102.51610.00000	CHIEF OF POLICE SALARY	\$ 137,527	\$ 140,538	\$ 140,538		\$ 146,421	\$ 146,421	\$ 146,421	\$ 146,421
301	Police	1005.42.4201.420104.51610.00000	LIEUTENANT SALARY	\$ 215,959	\$ 222,074	\$ 238,355		\$ 368,777	\$ 256,777	\$ 256,777	\$ 256,777
301	Police	1005.42.4201.420106.51610.00000	DETECTIVES/SERGEANTS SALARY	\$ 1,142,603	\$ 1,175,830	\$ 1,188,934		\$ 1,283,610	\$ 1,283,610	\$ 1,283,610	\$ 1,283,610
301	Police	1005.42.4201.420108.51610.00000	REGULAR PATROLMEN SALARY	\$ 2,020,406	\$ 2,200,246	\$ 2,239,437		\$ 2,558,765	\$ 2,392,933	\$ 2,392,933	\$ 2,392,933
301	Police	1005.42.4201.420110.51630.00000	OVERTIME POLICE	\$ 446,682	\$ 335,000	\$ 335,000		\$ 450,000	\$ 350,000	\$ 350,000	\$ 350,000
301	Police	1005.42.4201.420112.51900.00000	CLERK/BOARD OF POLICE COMMISSION	\$ 3,784	\$ 2,884	\$ 2,884		\$ 2,884	\$ 2,884	\$ 2,884	\$ 2,884
301	Police	1005.42.4201.420114.51630.00000	PRIVATE DUTY EXPENSE	\$ 642,103	\$ 250,000	\$ 250,000		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
301	Police	1005.42.4201.420120.53200.00000	POLICE SCHOOLS	\$ 1,719	\$ -			\$ 6,500	\$ 6,500		
301	Police	1005.42.4201.420122.53200.00000	TRAINING	\$ 8,881	\$ 16,000	\$ 30,000		\$ 30,000	\$ 30,000		
301	Police	1005.42.4201.420124.52900.00000	COLLEGE CREDITS	\$ 28,100	\$ 31,150	\$ 30,050		\$ 26,700	\$ 26,700		
301	Police	1005.42.4201.420126.52900.00000	CLOTHING/REG.,DET.,SGTS.	\$ 46,383	\$ 53,700	\$ 53,700		\$ 69,250	\$ 69,250		
301	Police	1005.42.4201.420130.52900.00000	MEDIATION AWARD	\$ 800	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
301	Police	1005.42.4201.420132.53070.00000	DEPT PROMOTIONAL TEST	\$ 7,450	\$ 5,000	\$ 10,000		\$ 10,000	\$ 10,000		
301	Police	1005.42.4201.420134.53400.00000	POLICE PHYSICALS	\$ 4,760	\$ 10,250	\$ 12,620		\$ 12,620	\$ 12,620		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
301	Police	1005.42.4201.420136.54300.00000	CONTRACT SERVICES	\$ 98,941	\$ 148,540	\$ 162,772		\$ 174,400	\$ 94,724		
301	Police	1005.42.4201.420138.54300.00000	VEHICLE ACCIDENT ACCOUNT	\$ 1,494	\$ 4,000	\$ 4,000		\$ 4,000	\$ 4,000		
301	Police	1005.42.4201.420140.54300.00000	RADAR REPAIR	\$ 1,440	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000		
301	Police	1005.42.4201.420142.54300.00000	POLICE CAR REPAIRS	\$ 44,392	\$ 35,000	\$ 45,000		\$ 47,000	\$ 45,000		
			Annual Portable Radio Purchase			\$ -					
301	Police	1005.42.4201.420144.56500.00000	PORTABLE RADIOS - Repair	\$ 2,175	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		
301	Police	1005.42.4201.420146.54300.00000	TIRES:POLICE	\$ 7,368	\$ 7,500	\$ 10,000		\$ 10,000	\$ 10,000		
301	Police	1005.42.4201.420148.54300.00000	TRAFFIC CONTROL MAINT.	\$ 19,114	\$ 9,000	\$ 10,000		\$ 15,000	\$ 10,000		
301	Police	1005.42.4201.420150.54320.00000	COMPUTER MAINT	\$ 2,689	\$ 5,000	\$ 10,000		\$ 10,000	\$ 10,000		
301	Police	1005.42.4201.420152.56100.00000	SIGNS & PAINTS	\$ 3,855	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
301	Police	1005.42.4201.420154.56500.00000	TV CAMERA/PRISON CELL	\$ -	\$ 2,600	\$ 2,600		\$ 2,600	\$ 2,600		
301	Police	1005.42.4201.420156.56010.00000	FURNITURE	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
301	Police	1005.42.4201.420160.56100.00000	DETECTIVE BUREAU SUPPLIES	\$ 2,956	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
301	Police	1005.42.4201.420262.56100.00000	POLICE PHOTOGRAPHY	\$ 1,099	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000		
301	Police	1005.42.4201.420264.53200.00000	WEAPONS/TRAINING/AMMUNITION	\$ 10,000	\$ 10,000	\$ 12,000		\$ 16,000	\$ 16,000		
301	Police	1005.42.4201.420266.56100.00000	PROTECTIVE EQUIPMENT	\$ 6,000	\$ 5,500	\$ 9,500		\$ 9,500	\$ 9,500		
301	Police	1005.42.4201.420268.56010.00000	POLICE SUPPLIES	\$ 29,225	\$ 30,000	\$ 35,000		\$ 35,000	\$ 35,000		
301	Police	1005.42.4201.420270.56100.00000	SPECIAL OPERATIONS	\$ 921	\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000		
301	Police	1005.42.4201.420272.56100.00000	ANIMAL FUND EXPENSE (PREV DOG FUND)	\$ 16,097	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		
301	Police	1005.42.4201.420274.58100.00000	FINGERPRINT PERMITS	\$ 29,917	\$ 8,000	\$ 8,000		\$ -	\$ -		
301	Police	1005.42.4201.420276.58100.00000	DUES & SUBSCRIPTIONS	\$ 3,963	\$ 4,000	\$ 4,000		\$ 4,000	\$ 4,000		
301	Police	1005.42.4201.420278.56100.00000	POLICE COMMRS EXPENSE ACCOUNT	\$ 375	\$ 600	\$ 600		\$ 600	\$ 600		
301	Police	1005.42.4201.420280.56100.00000	PETTY CASH	\$ 1,571	\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000		
<b>301 Total</b>				<b>\$ 5,596,341</b>	<b>\$ 5,415,212</b>	<b>\$ 5,562,838</b>		<b>\$ 6,293,608</b>	<b>\$ 5,811,942</b>	<b>\$ 5,368,948</b>	<b>\$ 5,368,948</b>
401	Fire	1005.42.4203.420300.51900.00000	FIRE DEPARTMENT WAGES	\$ 21,409	\$ 27,659	\$ 27,659		\$ 29,059	\$ 27,659	\$ 29,059	\$ 29,059
401	Fire	1005.42.4203.420302.51900.00000	SECRETARY TO CHIEF	\$ 1,000	\$ 1,000	\$ 1,000					
401	Fire	1005.42.4203.420304.53200.00000	AFD TRAINING	\$ 2,800	\$ 2,800	\$ 2,800		\$ 2,800	\$ 2,800		
401	Fire	1005.42.4203.420306.53200.00000	FIRE TRAINING	\$ 10,855	\$ 18,000	\$ 20,500		\$ 25,000	\$ 23,500		
401	Fire	1005.42.4203.420308.56100.00000	PROTECTIVE CLOTHING	\$ 21,476	\$ 30,000	\$ 30,000		\$ 34,000	\$ 28,000		
401	Fire	1005.42.4203.420310.55800.00000	AUTO STIPEND	\$ 3,300	\$ 3,600	\$ 3,600		\$ 3,600	\$ 3,600		
401	Fire	1005.42.4203.420312.58100.00000	DRIVERS LICENSES & NATIONAL	\$ -	\$ 400	\$ 400		\$ 400	\$ 400		
401	Fire	1005.42.4203.420314.53400.00000	FIREMEN PHYSICALS	\$ 24,663	\$ 28,600	\$ 27,500		\$ 16,500	\$ 16,500		
401	Fire	1005.42.4203.420316.53010.00000	SNOW DUTY	\$ 25,470							
401	Fire	1005.42.4203.420318.53010.00000	FIRE WATCH DUTY	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		
401	Fire	1005.42.4203.420320.53070.00000	LADDER TESTING	\$ 1,588	\$ 1,800	\$ 3,000		\$ 3,500	\$ 2,000		
401	Fire	1005.42.4203.420322.53070.00000	HOSE TESTING	\$ 10,000	\$ 7,500	\$ 11,000		\$ 13,000	\$ 13,000		
401	Fire	1005.42.4203.420324.54302.00000	TOWER CERTIFICATION	\$ 2,500	\$ 2,500	\$ 3,000		\$ 3,500	\$ 3,600		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
401	Fire	1005.42.4203.420326.53070.00000	PUMP TESTING	\$ 2,030	\$ 5,500	\$ 5,800		\$ 6,800	\$ 6,800		
401	Fire	1005.42.4203.420328.53070.00000	METER TESTING	\$ 11,780	\$ 3,000	\$ 5,000		\$ 5,800	\$ 5,800		
401	Fire	1005.42.4203.420330.54302.00000	FIRE ALARM SYSTEM	\$ -	\$ 2,000	\$ 2,000		\$ -	\$ -		
401	Fire	1005.42.4203.420332.54302.00000	CARE OF APPARATUS	\$ 6,500	\$ 6,000	\$ 6,500		\$ 6,500	\$ 6,500		
401	Fire	1005.42.4203.420334.54301.00000	CARE OF FIREHOUSES	\$ 5,500	\$ 5,500	\$ 5,500		\$ 5,500	\$ 5,500		
401	Fire	1005.42.4203.420336.54302.00000	PREVENTIVE MAINTENANCE	\$ 15,945	\$ 12,000	\$ 12,000		\$ 14,000	\$ 12,000		
401	Fire	1005.42.4203.420338.54302.00000	RADIO MAINT. & REPAIR	\$ 6,492	\$ 6,500	\$ 6,500		\$ 8,000	\$ 8,000		
401	Fire	1005.42.4203.420340.54302.00000	REPAIR/MAINT. SCOTT AIR PACK	\$ 1,717	\$ 7,900	\$ 12,000		\$ 22,000	\$ 12,560		
401	Fire	1005.42.4203.420342.54302.00000	REPAIR TO APPARATUS	\$ 56,039	\$ 28,500	\$ 35,000		\$ 50,000	\$ 45,000		
			Apparatus Tires					\$ 18,000	\$ 15,000		
			Washer/Dryer/Gear Cleaning					\$ 7,500	\$ 7,500		
401	Fire	1005.42.4203.420344.56100.00000	FIRE POLICE EQUIPMENT	\$ 971	\$ 2,000	\$ 1,000		\$ 1,000	\$ 1,000		
401	Fire	1005.42.4203.420346.56100.00000	NEW EQUIPMENT	\$ 32,551	\$ 27,000	\$ 35,000		\$ 38,000	\$ 38,000		
401	Fire	1005.42.4203.420348.56100.00000	HAZARDOUS MATERIAL EQUIPT	\$ 1,229	\$ 4,000	\$ 5,000		\$ 4,000	\$ 4,000		
401	Fire	1005.42.4203.420350.56500.00000	PAGERS	\$ -	\$ 9,000	\$ 3,000		\$ 4,000	\$ 3,816		
401	Fire	1005.42.4203.420352.56010.00000	FIRE DEPT OFFICE SUPPLIES	\$ 415	\$ 2,000	\$ 1,300		\$ 1,500	\$ 1,500		
401	Fire	1005.42.4203.420354.56100.00000	GENERAL FIRE HOUSES	\$ -	\$ 5,000	\$ 4,000		\$ 4,000	\$ 4,000		
401	Fire	1005.42.4203.420356.56100.00000	FIRE MUSEUM EXPENSES	\$ 2,900	\$ 4,000	\$ 4,000		\$ 3,000	\$ 3,000		
401	Fire	1005.42.4203.420358.54320.00000	COMPUTER SYSTEM	\$ 24,290	\$ 14,000	\$ 28,000		\$ 30,000	\$ 30,000		
401	Fire	1005.42.4203.420360.56100.00000	RESCUE MAINT & SUPPLY	\$ 13,730	\$ 15,000	\$ 18,000		\$ 20,000	\$ 18,000		
401	Fire	1005.42.4203.420362.53010.00000	EMERGENCY FIRE SERVICE	\$ 730	\$ 1,000	\$ 1,000		\$ 1,500	\$ 1,500		
401	Fire	1005.42.4203.420364.56100.00000	JUNIOR FIREFIGHTERS	\$ 70	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		
401 Total				\$ 307,949	\$ 286,259	\$ 323,559		\$ 384,959	\$ 353,035	\$ 29,059	\$ 29,059
801	ARMS	1005.42.4207.420703.51610.00000	WAGES-ARMS	\$ 713,503	\$ 615,908	\$ 641,791		\$ 835,200	\$ 835,200	\$ 835,200	\$ 835,200
801	ARMS	1005.42.4207.420705.52900.00000	UNIFORMS	\$ 570	\$ 5,400	\$ 6,000		\$ 9,700	\$ 9,700		
801	ARMS	1005.42.4207.420707.56100.00000	CHIEFS EXPENSE ACCOUNT	\$ -	\$ -						
801	ARMS	1005.42.4207.420709.53200.00000	EMS TRAINING	\$ -	\$ 3,500	\$ 3,500		\$ 2,600	\$ 2,600		
			Training - Non ARMS					\$ 10,000	\$ 10,000		
801	ARMS	1005.42.4207.420711.56100.00000	PERSONNEL/MEMBER MANAGEMENT	\$ 17,504	\$ 16,600	\$ 18,400		\$ 17,500	\$ 17,500		
801	ARMS	1005.42.4207.420713.54300.00000	VEHICLE MAINTENANCE	\$ 42,637	\$ 23,000	\$ 25,900		\$ 28,900	\$ 26,000		
801	ARMS	1005.42.4207.420715.54300.00000	EQUIP MAINTENANCE/TESTING	\$ 13,810	\$ 17,000	\$ 17,000		\$ 20,596	\$ 20,596		
801	ARMS	1005.42.4207.420717.56100.00000	EMS SUPPLIES	\$ 28,400	\$ 21,000	\$ 21,000		\$ 27,000	\$ 25,000		
801	ARMS	1005.42.4207.420719.56010.00000	OFFICE EQUIP DUPLICATOR	\$ 8,719	\$ 3,300	\$ 7,300		\$ 7,400	\$ 3,400		
801	ARMS	1005.42.4207.420721.56100.00000	GENERAL EQUIPMENT	\$ 17,199	\$ 7,000	\$ 7,000		\$ 7,500	\$ 7,500		
801	ARMS	1005.42.4207.420723.56100.00000	EPCR EQUIPMENT	\$ 1,938	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500		
801	ARMS	1005.42.4207.420725.56100.00000	EMS EQUIPMENT	\$ 8,396	\$ 3,500	\$ 7,000		\$ 8,000	\$ 8,000		
801	ARMS	1005.42.4207.420727.56500.00000	COMMUNICATIONS EQUIPMENT	\$ 9,820	\$ 5,500	\$ 5,500		\$ 9,891	\$ 9,891		

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
801	ARMS	1005.42.4207.420729.53510.00000	COLLECTION FEES	\$ 48,000	\$ 52,000	\$ 52,000		\$ 54,600	\$ 54,600		
			VEMS - Annual Contract			\$ 32,000		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
			VEMS - Extra Billing					\$ 36,000			
			VEMS - Bundled Billing			\$ 31,000		\$ 31,000		\$ -	\$ -
<b>801 Total</b>				<b>\$ 910,496</b>	<b>\$ 775,208</b>	<b>\$ 876,891</b>		<b>\$ 1,142,387</b>	<b>\$ 1,066,487</b>	<b>\$ 870,200</b>	<b>\$ 870,200</b>
220	Emergency Operations Center	1005.42.4299.429902.53200.00000	EOC-CERTIFICATION	\$ -	\$ 800	\$ 800		\$ -	\$ -		
220	Emergency Operations Center	1005.42.4299.429904.53300.00000	EOC-CONTRACTED SERVICES	\$ 16,081	\$ 17,000	\$ 18,500		\$ 19,467	\$ 19,467		
220	Emergency Operations Center	1005.42.4299.429906.53300.00000	CODE RED	\$ 10,000	\$ 10,750	\$ 11,000		\$ 11,450	\$ 11,450		
220	Emergency Operations Center	1005.42.4299.429908.56100.00000	EOC SUPPLIES	\$ -	\$ 150	\$ 5,000		\$ 6,500	\$ 6,500		
220	Emergency Operations Center	1005.42.4299.429910.56100.00000	EOC EQUIPMENT	\$ -	\$ 350	\$ 15,350		\$ 18,000	\$ 16,000		
201	City Government	1005.41.4199.419974.58250.00000	C-MED SERVICES	\$ 133,486	\$ 133,486	\$ 133,486		\$ 140,200	\$ 140,200		
<b>220 Total</b>				<b>\$ 159,567</b>	<b>\$ 162,536</b>	<b>\$ 184,136</b>		<b>\$ 195,617</b>	<b>\$ 193,617</b>	<b>\$ -</b>	<b>\$ -</b>
400	Fire Marshall	1005.42.4219.421900.51610.00000	FIRE MARSHALL WAGES	\$ 68,211	\$ 68,583	\$ 68,583		\$ 68,583	\$ 68,583	\$ 68,583	\$ 68,583
400	Fire Marshall	1005.42.4219.421902.53200.00000	FIRE MARSHALL EDUCATION	\$ -	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		
400	Fire Marshall	1005.42.4219.421904.56100.00000	FIRE PREVENTION	\$ -	\$ 2,376	\$ 2,376		\$ 2,370	\$ 2,370		
400	Fire Marshall	1005.42.4219.421906.52900.00000	FIRE MARSHALL CLOTHING	\$ -	\$ 500	\$ 500		\$ 500	\$ 500		
400	Fire Marshall	1005.42.4219.421908.54300.00000	FIRE MARSHALL AUTO	\$ 810	\$ 1,500	\$ 2,250		\$ 2,245	\$ 2,245		
400	Fire Marshall	1005.42.4219.421910.56010.00000	FIRE MARSHALL SUPPLIES	\$ 758	\$ 1,590	\$ 1,590		\$ 1,626	\$ 1,626		
400	Fire Marshall	1005.42.4219.421912.56100.00000	PHOTOGRAPHY SUPPLIES	\$ -	\$ 100	\$ 100		\$ 100	\$ 100		
400	Fire Marshall	1005.42.4219.421914.54320.00000	COMPUTER SYSTEM	\$ 138	\$ 650	\$ 650		\$ 650	\$ 650		
400	Fire Marshall	1005.42.4219.421916.58100.00000	DUES & SUBSCRIPTIONS	\$ 2,852	\$ 2,135	\$ 2,135		\$ 2,445	\$ 2,445		
<b>400 Total</b>				<b>\$ 72,770</b>	<b>\$ 79,934</b>	<b>\$ 80,684</b>		<b>\$ 81,019</b>	<b>\$ 81,019</b>	<b>\$ 68,583</b>	<b>\$ 68,583</b>
	<b>City Public Safety</b>			<b>\$ 7,047,123</b>	<b>\$ 6,719,149</b>	<b>\$ 7,028,108</b>		<b>\$ 8,097,590</b>	<b>\$ 7,506,100</b>	<b>\$ 6,336,790</b>	<b>\$ 6,336,790</b>
902	Accruals - Sick/Vac	1005.48.4899.489905.52900.00000	SICK/VACATION TIME ACCRUAL	\$ 50,000	\$ 65,000	\$ 50,000		\$ 50,000	\$ 50,000		
		1005.48.4899.489909.52900.00000	CITY SICK TIME BUY BACK	\$ 33,210	\$ 40,000	\$ 40,000		\$ 40,000	\$ 40,000		
		1005.43.4399.439909.52900.00000	DPW SICK TIME BUY BACK	\$ 35,135	\$ 35,000	\$ 35,000		\$ 35,000	\$ 35,000		
		1005.42.4201.420128.52900.00000	POLICE BUY BACK-SICK PAY/LONGEVITY	\$ 112,761	\$ 139,745	\$ 121,924		\$ 83,011	\$ 83,011		
<b>902 Total</b>				<b>\$ 231,106</b>	<b>\$ 279,745</b>	<b>\$ 246,924</b>		<b>\$ 208,011</b>	<b>\$ 208,011</b>	<b>\$ -</b>	<b>\$ -</b>
903	Employee Insurances	1005.48.4899.489901.52800.00000	EMPLOYEE MEDICAL	\$ 2,873,874	\$ 1,786,076	\$ 1,825,651		\$ 2,130,834	\$ 2,130,834	\$ 2,130,834	\$ 2,130,834
			RETIREE MEDICAL		\$ 1,004,998	\$ 655,223		\$ 621,157	\$ 621,157	\$ 621,157	\$ 621,157
	Employee Insurances	1005.48.4899.489903.52900.00000	EMPLOYEE OPT-OUT	\$ 59,333	\$ 54,000	\$ 50,000		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
	Employee Insurances	1005.48.4899.489907.52800.00000	MEDICAL COSTS ACCRUAL	\$ 50,000	\$ 50,000	\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Employee Insurances	1005.48.4899.489911.52850.00000	DENTAL PLAN	\$ 85,556	\$ 100,000	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Employee Insurances	1005.48.4899.489913.52100.00000	LIFE INSURANCE	\$ 17,105	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
			Brokerage Fees		\$ 40,000	\$ 40,000		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>903 Total</b>				<b>\$ 3,085,869</b>	<b>\$ 3,060,074</b>	<b>\$ 2,745,874</b>		<b>\$ 3,031,990</b>	<b>\$ 3,031,990</b>	<b>\$ 3,031,990</b>	<b>\$ 3,031,990</b>

				FY 2020-2021	FY 2021-2022	FY 2022-2023		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
Dept Num	Dept Desch	Account Number	Description					Dept Request	Mayor's Request	BOAT	BOA
904	Social Security	1005.48.4899.489917.52200.00000	SOCIAL SECURITY	\$ 520,980	\$ 271,460	\$ 323,948		\$ 386,721	\$ 386,721	\$ 386,721	\$ 386,721
			MEDICARE		\$ 125,914	\$ 139,885		\$ 161,564	\$ 161,564	\$ 161,564	\$ 161,564
904 Total				\$ 520,980	\$ 397,373	\$ 463,832		\$ 548,285	\$ 548,285	\$ 548,285	\$ 548,285
905	Retirement	1005.41.4199.419920.52300.00000	MERF - City Employees	\$ 485,358	\$ 715,792	\$ 770,840		\$ 983,578	\$ 983,578	\$ 983,578	\$ 983,578
		1005.42.4201.420118.52300.00000	MERF - Police	\$ 996,786	\$ 1,074,789	\$ 1,097,605		\$ 1,466,003	\$ 1,466,003	\$ 1,466,003	\$ 1,466,003
		1005.42.4201.420116.52300.00000	PENSION-OLD CITY (SB POLICE)	\$ 294,243	\$ 294,243	\$ 294,243		\$ 500,000	\$ 381,225		
		1005.41.4199.419922.52300.00000	PENSION-OLD CITY	\$ 111,296	\$ 112,000	\$ 115,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		1005.43.4399.439908.52300.00000	DPW PENSION	\$ 263,486							
			457 Match		\$ -			\$ 37,000	\$ 37,000		
905 Total				\$ 2,151,170	\$ 2,196,824	\$ 2,277,687		\$ 3,086,581	\$ 2,967,806	\$ 2,549,581	\$ 2,549,581
	City Employee Benefits			\$ 5,989,124	\$ 5,934,017	\$ 5,734,318		\$ 6,874,868	\$ 6,756,093	\$ 6,129,857	\$ 6,129,857
906	City Insurances	1005.48.4899.489915.52700.00000	WORKMEN'S COMPENSATION	\$ 520,000	\$ 490,000	\$ 440,000		\$ 375,000	\$ 375,000		
		1005.48.4899.489919.52600.00000	UNEMPLOYMENT COMPENSATION	\$ 15,000	\$ 15,000	\$ 15,000		\$ 25,000	\$ 15,000		
		1005.48.4899.489921.55200.00000	COMMERCIAL BUSINESS PACKAGE	\$ 530,000	\$ 423,623	\$ 457,512		\$ 457,512	\$ 457,512		
			FIRE DEPARTMENT/ARMS		\$ 107,876	\$ 92,000		\$ 92,000	\$ 92,000		
			CYBER LIABILITY		\$ 13,530	\$ 13,350		\$ 35,000	\$ 35,000		
906 Total				\$ 1,065,000	\$ 1,050,029	\$ 1,017,862	#	\$ 984,512	\$ 974,512	\$ -	\$ -
	City Insurances			\$ 1,065,000	\$ 1,050,029	\$ 1,017,862		\$ 984,512	\$ 974,512	\$ -	\$ -
850	Municipal Grants	1005.50.5000.500001.53010.00000	Y.S.B. 50/50 EXPENDITURES	\$ 43,003	\$ 35,000	\$ 35,000		\$ 35,000	\$ 35,000		
850	Municipal Grants	1005.50.5000.500003.54301.00000	CAT POUND/ANIMAL SHELTER RENOVATIONS	\$ -							
850	Municipal Grants	1005.50.5000.500005.57500.00000	TOWN ROAD AID	\$ 75,000	\$ 75,000	\$ 50,000		\$ 250,000	\$ -		
850	Municipal Grants	1005.50.5000.500007.57500.00000	MUNICIPAL GRANTS IN AID	\$ 85,419	\$ 85,000	\$ 50,000		\$ 85,000	\$ -		
850	Municipal Grants	1005.50.5000.500009.57500.00000	LOCIP	\$ 397,383	\$ 181,189	\$ 183,166		\$ 183,166	\$ 183,166		
850 Total				\$ 600,805	\$ 376,189	\$ 318,166		\$ 553,166	\$ 218,166	\$ -	\$ -
875	Capital Expenditures	1005.49.4900.490083.57320.03016	POLICE VEHICLES	\$ 87,766	\$ 50,000	\$ 82,000		\$ 125,000	\$ 125,000		
875	Capital Expenditures	1005.49.4900.490082.57320.03016	FIRE MARSHALL VEHICLE	\$ 15,000	\$ 15,367	\$ 15,367					
			ANNUAL DPW SMALL TRUCK REPLACEMENT		\$ 50,000	\$ 50,000		\$ 100,000	\$ 25,000		
875	Capital Expenditures		FY Capital Plan		\$ 100,000	\$ 100,000		\$ 300,000	\$ 50,000		
875	Capital Expenditures		REVALUATION FUND		\$ 50,000	\$ 75,600		\$ -	\$ -		
216	Mayors Offices	1005.41.4109.410924.54420.00000	Mayor's Fleet Replacement					\$ 19,219	\$ 19,219		
875	Capital Expenditures		REOCCURING FLEET REPLACEMENT		\$ 15,000	\$ 15,000		\$ 30,000	\$ -		
875 Total				\$ 102,766	\$ 280,367	\$ 337,967		\$ 574,219	\$ 219,219	\$ -	\$ -
901	Municipal Planning Comm.	1005.41.4153.415301.53010.00000	PLANNING CONSULTANT	\$ 11,700		\$ 15,000		\$ 15,000	\$ 15,000		
901	Municipal Planning Comm.	1005.41.4153.415303.59010.00000	CODE UPDATE	\$ -	\$ 5,800						
901 Total				\$ 11,700	\$ 5,800	\$ 15,000		\$ 15,000	\$ 15,000	\$ -	\$ -

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
							Dept Request	Mayor's Request	BOAT	BOA
	Total Capital and Grants			\$ 715,270	\$ 662,356	\$ 671,133	### \$ 1,142,385	\$ 452,385	\$ -	\$ -
200	B.O.A.T.	1-001-0200-11-111-0003	AUDIT CLERK	\$ -						
200	B.O.A.T.	1005.41.4101.410102.53100.00000	BUDGET CONSULTANT	\$ -						
200	B.O.A.T.	1005.41.4101.410104.51900.00000	BOAT SECRETARY	\$ 5,382	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500		
200	B.O.A.T.	1005.41.4101.410106.59140.00000	SETTLEMENT CONTINGENCY	\$ 120,000	\$ 126,500	\$ 158,152	\$ 220,000	\$ 220,000		
200	B.O.A.T.	1005.41.4101.410108.59140.00000	BOAT CONTINGENCY	\$ 64,688	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		
200	BOA	1005.41.4101.410106.56900.00000	YOUTH SPORTS PROGRAMS	\$ 15,000	\$ 19,000	\$ 25,000	\$ 25,000	\$ 20,000		
200	B.O.A.T.	1005.41.4101.410110.57010.00000	OTHER DEPARTMENT EXPENSES	\$ 50,000	\$ 25,000	\$ 45,000	\$ 25,000	\$ 25,000		
200	B.O.A.T.	1005.41.4101.410112.58900.00000	PANDEMIC EXPENSES	\$ 50,669	\$ 25,000	\$ -				
200	B.O.A.T.	1005.41.4135.413516.59010.00000	TAX REFUNDS	\$ 65,273	\$ 50,000	\$ 65,000	\$ 65,000	\$ 50,000		
			FD STORM STANDBY COVERAGE		\$ 18,000	\$ 15,000	\$ 15,000	\$ 7,500		
			TAX ABATEMENTS		\$ 70,000	\$ 70,000	\$ 10,000	\$ 10,000		
402	Finance	1005.41.4123.412302.51900.00000	CITY TREASURER SALARY	\$ 21,329	\$ 23,679	\$ 25,573	\$ 25,574	\$ 25,574	\$ 25,574	\$ 25,574
200 Total				\$ 392,340	\$ 412,679	\$ 459,225	\$ 441,074	\$ 413,574	\$ 25,574	\$ 25,574
	Total Contingency			\$ 392,340	\$ 412,679	\$ 459,225	\$ 441,074	\$ 413,574	\$ 25,574	\$ 25,574
215	Debt Service	1005.48.4899.489935.58330.00000	2016 BOND ISSUE-PRINCIPAL(13-14REF)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
215	Debt Service	1005.48.4899.489937.58330.00000	2018 BOND ISSUE(2016 REF)	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
215	Debt Service	1005.48.4899.489939.58330.00000	2018 BOND ISSUE (RDEMO)	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
215	Debt Service	1005.48.4899.489941.58330.00000	2019 BOND ISSUE-PRIN(PD)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			2021 BOND ISSUE-PRIN(PD)	\$ 159,359			\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000
			2021 PREMIUM-2016 REF BONDING(PD)	\$ 798,953						
			JCI PROJECT 1		\$ 167,157	\$ 142,114	\$ 147,108	\$ 147,108	\$ 147,108	\$ 147,108
			JCI PROJECT 2		\$ -	\$ 57,541	\$ 44,857	\$ 44,857	\$ 44,857	\$ 44,857
			Kansas State Bank - DPW Trucks				\$ 64,598	\$ 64,598	\$ 64,598	\$ 64,598
			Newtown Savings - Riverwalk		\$ -	\$ 99,583	\$ 100,038	\$ 100,038	\$ 100,038	\$ 100,038
	Total Bond Principal			\$ 1,948,312	\$ 1,157,157	\$ 1,289,238	\$ 1,591,601	\$ 1,591,601	\$ 1,591,601	\$ 1,591,601
215	Debt Service	1005.48.4899.489965.58320.00000	2018 BANS ISSUE-INTEREST(PD)	\$ 90,000		\$ -				
215	Debt Service	1005.48.4899.489925.57300.00000	STREET SWEEPER & FT PUMPER	\$ 78,865	\$ 78,865	\$ 78,865				
215	Debt Service	1005.48.4899.489960.58320.00000	2016 BOND ISSUE-INTEREST(13-14 REF)	\$ 90,575	\$ 83,075	\$ 75,575	\$ 68,075	\$ 68,075	\$ 68,075	\$ 68,075
215	Debt Service	1005.48.4899.489961.58320.00000	2018 BOND ISSUE-INTEREST(2016 REF)	\$ 154,625	\$ 143,425	\$ 132,225	\$ 122,425	\$ 122,425	\$ 122,425	\$ 122,425
215	Debt Service	1005.48.4899.489962.58320.00000	2018 BOND ISSUE-INTEREST(RDEMO)	\$ 95,445	\$ 87,045	\$ 78,645	\$ 70,245	\$ 70,245	\$ 70,245	\$ 70,245
215	Debt Service	1005.48.4899.489963.58320.00000	2019 BOND ISSUE-INTEREST(PD)	\$ 243,509	\$ 152,188	\$ 139,688	\$ 127,188	\$ 127,188	\$ 127,188	\$ 127,188
215	Debt Service		2021 BOND ISSUE-INTEREST(PD)		\$ 310,026	\$ 312,631	\$ 312,632	\$ 312,632	\$ 312,632	\$ 312,632
			JCI PROJECT 1		\$ 46,303	\$ 72,994	\$ 69,746	\$ 69,746	\$ 69,746	\$ 69,746
			JCI PROJECT 2			\$ 13,750	\$ 26,436	\$ 26,436	\$ 26,436	\$ 26,436

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
							Dept Request	Mayor's Request	BOAT	BOA
			Kansas State Bank - DPW Trucks				\$ 7,602	\$ 7,602	\$ 7,602	\$ 7,602
			Newtown Savings - Riverwalk		\$ -	\$ 1,085	\$ 631	\$ 631	\$ 631	\$ 631
	Total Bond Interest			\$ 753,019	\$ 900,927	\$ 905,458	\$ 804,980	\$ 804,980	\$ 804,980	\$ 804,980
	Total Debt Service			\$ 2,701,330	\$ 2,058,084	\$ 2,194,696	\$ 2,396,581	\$ 2,396,581	\$ 2,396,581	\$ 2,396,581
	Shared Services		Cost				\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Total Shared Services			\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
702	Board of Education	1005.47.4700.470000.59140.00000	EDUCATIONAL EXPENSES	\$ 31,573,042	\$ 33,142,206	\$ 33,926,212	\$ 35,776,212	\$ 35,776,212		
			RETURN OF SUPLUS - CAPITAL EXPENSES		\$ 404,923					
	Total Boad of Education			\$ 31,573,042	\$ 33,547,129	\$ 33,926,212	\$ 35,776,212	\$ 35,776,212	\$ -	\$ -
	TOTAL EXPENSES			\$ 58,301,161	\$ 59,180,973	\$ 60,693,929	\$ 66,298,361	\$ 64,475,817	\$ 19,241,041	\$ 19,241,041

## Glossary

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter in reviewing a municipal budget.

**Accounts Payable** – A short term liability account reflecting amounts owed to individuals or organizations for goods and services received by a government.

**Accounts Receivable** - An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including due from other funds or other governments)

**Adopted Budget** - The annual operating budget for the fiscal year approved by the Board of Aldermen.

**Amortization** - The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Appropriation** - A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. All General Fund appropriations lapse at the end of the fiscal year.

**Arbitration** - A technique for the resolution of disputes outside the courts, where a third party reviews the evidence in the case and imposes a decision that is legally binding on both sides and enforceable in the courts.

**Assessment/Assessed Value** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Audit** - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements. It is also a procedure for evaluating whether management has efficiently and effectively carried out its responsibilities. The auditor obtains the evidential matter through observation, inspection, inquiries and confirmations with third parties.

**Balanced Budget** - A budget wherein the revenues equal the expenditures for any given year.

**BANS (Bond Anticipation Notes)** - Bond anticipation notes are short-term, interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date.

**Bond Refunding** - The payoff and re-issue of bonds to obtain better interest rates and/or bond conditions.

**Basis of Accounting** - The procedures that record, classify and report on the finances and operations of a business government or other entity.

**Board of Education** - An elected body responsible for developing educational policy for the City of Ansonia School System. It is a seven-member body with some member elected every two years. The Board hires a Superintendent to administer the school system.

**Bond** - A debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies, municipalities, states and U.S. and foreign governments to finance a variety of projects and activities. Bonds are commonly referred to as fixed-income securities.

**Budget** - The financial operating plan for one year embodying estimated expenditures for providing service and the proposed means of financing them. A balance budget limits expenditures to available resources.

**Budget Document** - The instrument used by the budget making authority to present a comprehensive financial program to the Board of Aldermen.

**Budget Message** - A general discussion of the proposed and adopted budgets as presented in writing by the Mayor to the Board of Aldermen and the residents of Ansonia.

**Capital Expenditure** - Funds used by a company to acquire or upgrade physical assets such as property, equipment or other infrastructure. It is often used to undertake new projects or investments by the municipality.

**Capital Improvement Plan** - The Capital Improvement Plan is a comprehensive multi-year plan that identifies and prioritizes expected needs of the city which are proposed for the city within the next five years. The first year of the program is called the Capital Budget and is adopted annually.

**Capital Project** - A project or piece of equipment costing more than \$10,000 and having a life expectancy of more than eight years.

**Collective Bargaining Agreement** - A consent between the City of Ansonia and the various employee bargaining groups (Unions), which defines working conditions, salary and benefits and job categories.

**Contingency** - Monies set aside in the annual operating budget to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

**Credit Rating** - A rating set by an independent agency, which reflects a municipality's ability to repay debt resulting from the sale of bonds. Moody's Investor Service, Standard and Poor's Corporation and Fitch Investor Services are the three major rating agencies in the United States.

**Debt Management Policy** - The primary policy objectives are to establish conditions and target benchmark ratios for the use of debt, minimize the City's net debt service and issuance costs, achieve the highest practical credit rating and provide timely and accurate financial disclosure.

**Debt Ratios** - Comparative statistics illustrating the relation between the City's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit ratings of an issue, especially with general obligation bonds.

**Delinquent Taxes** - Taxes remaining unpaid on and after the date to which a penalty for non-payment is attached.

**Depreciation** - A noncash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. Most assets lose their value over time (in other words, they depreciate), and must be replaced once the end of their useful life is reached.

**Educational Reference Groups (ERGs)** - A classification system used in the State of Connecticut in which towns/cities that have public school systems with similar socio-economic status and needs are grouped together. Seven variables (income, education, occupation, poverty, family structure, home language and school district enrollment) are used to categorized Connecticut communities into ERGs.

**Encumbrances** - Purchase orders, contracts or salary commitments that must be covered by an appropriation.

**Expenditure** - Cost of goods received or services rendered, whether cash payments have been made or not.

**Exempt Properties** - Properties of religious, educational, governmental or charitable organizations not subject to taxation.

**Equalized Mill Rate** - The Equalized Mill Rate, or the Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List. Dollars of tax per \$1,000 market value; can be calculated by multiplying the mill rate by the assessment ratio.

**Fiscal Year** - The 12-month period at the end of which a government determines its financial condition and the results of operations and closes its books. For the City of Ansonia, the fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**Fixed Assets** - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and significant/permanent improvements other than building and land.

**Fund Balance** - The difference between assets and liabilities reported in governmental funds

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting.

**GASB (Governmental Accounting Standards Board)** - The authoritative accounting and financial reporting standard setting body for government entities.

**General Obligation Bonds** - Bonds for which payment is backed by the full faith and credit of the government and is considered payable from taxes and other general revenues.

**Government Finance Officers Association (GFOA)** - A national association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. Its goal is to provide practical guidance to accounting and auditing professionals.

**Grand List** - The Grand List is the compilation, by value, of all taxable and tax-exempt property within the municipality.

**Indirect Revenue** - Any revenue received by the City other than from property tax (tax revenue).

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues or payment in lieu of taxes.

**Lease/Purchase Agreements** - Contractual agreements that are termed leases but that in substance are purchase contracts.

**Liabilities** - Probable future sacrifices of economic benefits, arising from present obligation of a particular entirety to transfer assets or provide service to other entities in the future as a result of past transactions or events.

**Line Item** - Also called an account. A specific expenditure or revenue category within a department budget, e.g., postage, electric, travel or fuel.

**LoCIP** - Local Capital Improvements Program is a State grant awarded for the purpose of assisting a municipality with the cost of State approved capital projects such as roads and sidewalk repairs, sewer and water projects, public park improvements and renovations to public buildings.

**Long Term Debt** - This includes long-term liabilities associated with governmental activities. Items included under the long-term debt category are bonds and notes, for which the municipality has pledged its full faith and credit, and capital lease obligations.

**Mill Rate** - The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mill rate times the assessed value of property.

**Other Post Employment Benefits (OPEB)** - Other post employment benefits provided by an employer to plan participants, beneficiaries and covered dependents through a plan or arrangement separate from a retirement plan. OPEB may include health care benefits, life insurance and other assistance programs.

**Operating Budget** - A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

**Operating Result** - The amount by which actual revenues varied from budget revenues and actual expenditures varied from budgeted expenditures, aggregated in total, during the fiscal year.

**Operating Transfer** - The legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Other Financing Sources** - An increase in the General Fund's resources not classified as revenues. GAAP limits the use of this category to certain specified situations.

**Performance Measurement** - An indication of what a program or service is accomplishing and whether results are being achieved.

**PILOT** - An acronym for “payment in lieu of taxes”. These payments represent a partial reimbursement for foregone property tax revenue from State owned property and hospitals, tax relief for the elderly and tax exemptions for veterans.

**Property Tax** - A tax levied on the value of real property set annually by the City to fund general government expenditures. The property tax is expressed as a dollar value per \$1,000 of assessed value.

**Program** - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Recurring Costs** - Expenditures occurring on an annual basis.

**Refunding Bonds** - Bonds issued at a lower interest rate to retire higher interest rate bonds already outstanding.

**Reserve** - An account which indicates that a portion of a fund’s balance is legally restricted for a specific purpose and is not available for general expenditure.

**Resolution** - A special temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Revaluation** - The reappraisal of all real estate in the City to achieve uniformity in property valuations and ensure all property owners are paying their proportionate share of taxes. Connecticut state statutes mandate a revaluation every 5 years.

**Revenue** - All amounts of money received by a government entity, net of refunds and other correcting transactions, other than from the issuance of debt or the liquidation of investments.

**Risk Management** - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**Self-Insurance** - The retention of a risk of loss arising out of the ownership of property or from some other case, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

**Short-Term Debt** - Debt with a maturity of one year or less after the date of issuance.

**Special Revenue Fund** - Special revenue funds are used to account for the proceeds of specific revenue source that are legally restricted to expenditures for specific purposes.

**Statute** - A written law enacted by a duly organized and constituted legislative body.

**Superintendent of Schools** - The Superintendent of Schools is appointed by the Board of Education and is responsible to the Board of Education for administering the City of Ansonia Public School System.

**Surplus** - This term refers to the Unappropriated General Fund balance. These funds are usually excess revenue received above those budgeted and unexpended from the City and School budgets. The rating agencies of Standard and Poor's and Moody's Investor Services regard about 10% fund balance as adequate to meet the unforeseen needs of the community.

**Tax Appeal** - Taxpayers who disagree with the assessed value of their property can appeal their assessment to the Board of Assessment Appeals for relief. Taxpayers may take their appeals to court if their efforts at the Board of Assessment Appeals are unsuccessful.

**Tax Collection Rate** - The amount of taxes collected compared to the total taxes levied in a given fiscal year.

**Tax Levy** - The total amount of taxes imposed by a government to finance services performed for the common benefit.

**Tax Revenue** - Moneys received from the assessment of real estate, personal property and motor vehicles within the City of Ansonia.

**Transfer** - Movement of funds from one distinct accounting entity to another.

**Unencumbered Balance** - The amount of funds which is neither expended nor reserved, but is still available for future purchases.

**Unassigned Fund Balance** - Available expendable financial resources in a governmental fund that are not the object of tentative management plans.

**Water Pollution Control Authority (WPCA)** - The Water Pollution Control Authority is the oversight Commission for the City's sewer operations.