

City of Milford



CITY COUNCIL AGENDA

Monday, June 7, 2021

Joseph Ronnie Rogers Council Chambers
Milford City Hall, 201 South Walnut Street, Milford, Delaware

In accordance with the State of Emergency Declaration issued by Governor John Carney that became effective on March 13, 2020, and as extended, all public meetings of the City of Milford shall be conducted electronically through Zoom until further notice to prevent unnecessary public gatherings.

This meeting is available for viewing by the public by accessing the following link:
<https://zoom.us/j/96174304909>

Members of the public may also dial in by phone using the following number:
Call 1 301 715 8592 Webinar ID: 961 7430 4909

Public Comments are encouraged on the items as noted on the agenda and must be submitted via email to cityclerk@milford-de.gov no later than the start of the meeting. Attendees may also alert the City Clerk that they wish to speak at the appropriate time by submitting their name, address, and agenda item on which they would like to comment via the Zoom Q&A function or by using the Raise Your Hand function during the meeting. All public comments received will be read into the record at the meeting.

7:00 P.M.
COUNCIL WORKSHOP

Budget Discussion

All items on the Council Meeting Agenda are subject to a potential vote.

**SUPPORTING DOCUMENTS MUST BE SUBMITTED TO THE CITY CLERK IN ELECTRONIC FORMAT
NO LATER THAN ONE WEEK PRIOR TO MEETING; NO PAPER DOCUMENTS WILL BE ACCEPTED OR DISTRIBUTED
AFTER PACKET HAS BEEN POSTED ON THE CITY OF MILFORD WEBSITE.**

© Public Comment, up to three minutes per person, will be accepted.

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City Council Budget Workshop
Monday, June 7, 2021



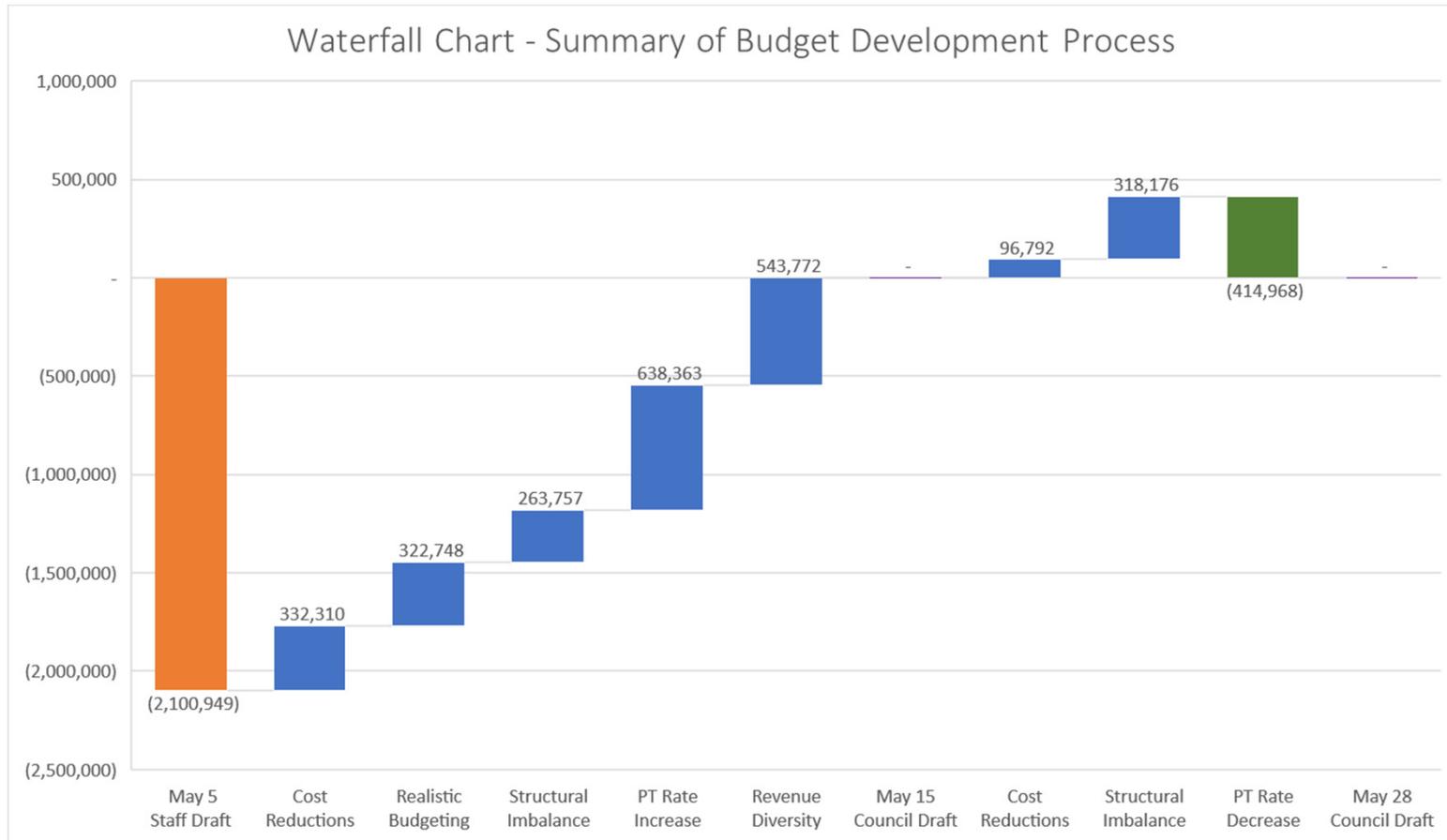
FY22 Budget Process Review



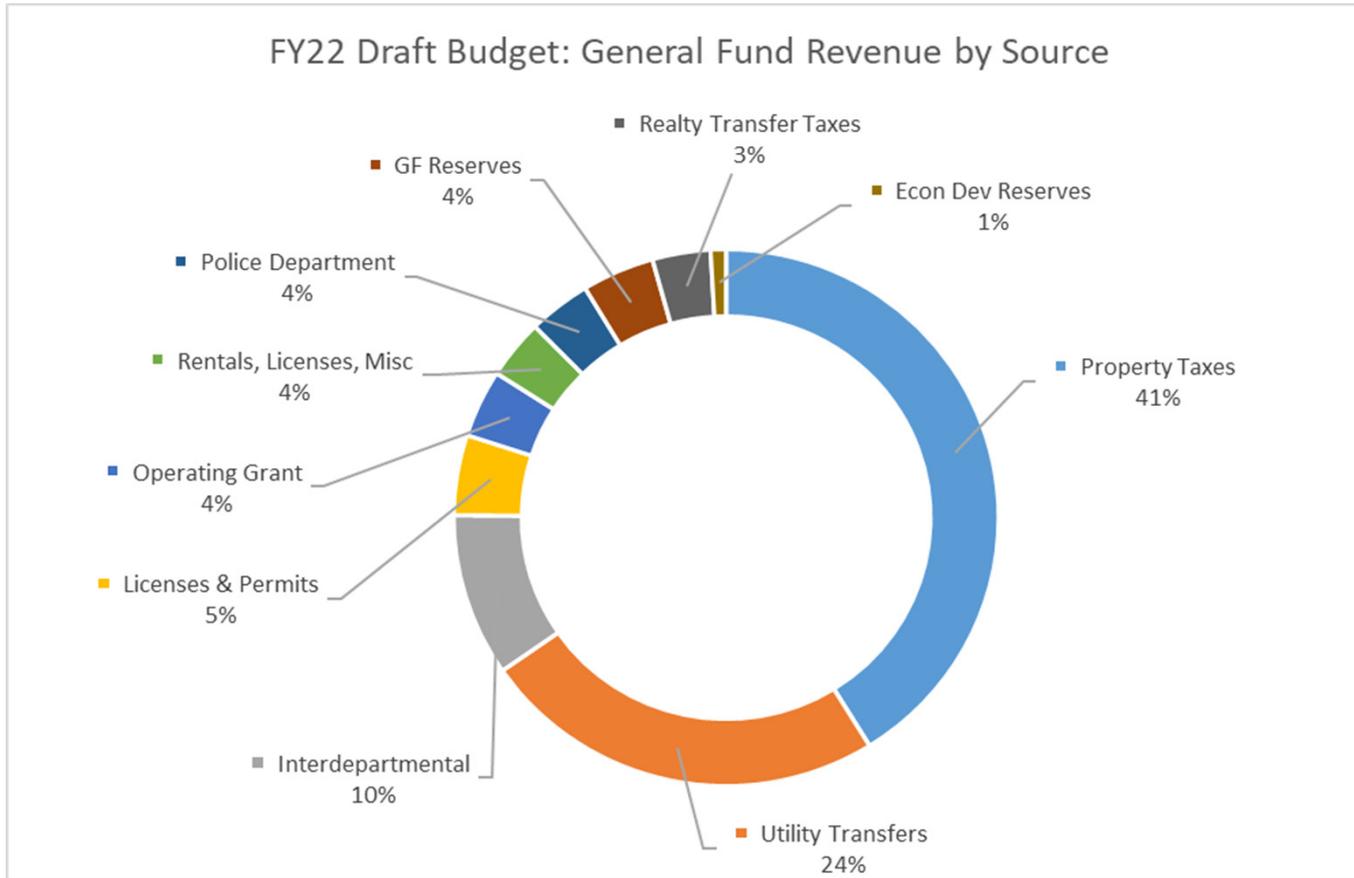
FY22 Budget Workshop – Q&A Highlights & Discussion

- **Q&A Highlights**
 - Questions shared by Council during three Budget Hearings were answered by staff and distributed with the packet materials for the May 24, 2021 Budget Workshop
- **May 24, 2021 Workshop Discussion & Direction**
 - Path forward after end of 3-year funding of officers using Gen Fund Reserves
 - Proposed 3-year phase out of reliance on RTT to support ongoing OpEx
 - Feedback related to FY22 Departmental Operating Budget Drafts
- **June 7, 2021 – Resulting Changes to Budget**
 - Gen Fund Reserves used for multi-year costs/carry-forward costs only
 - Transition to 5-year phase out of reliance on RTT to support ongoing OpEx
 - FY22 Budget Draft includes \$0.4mm in cuts/funding changes to reduce proposed property tax increase from \$0.065 to \$0.02275

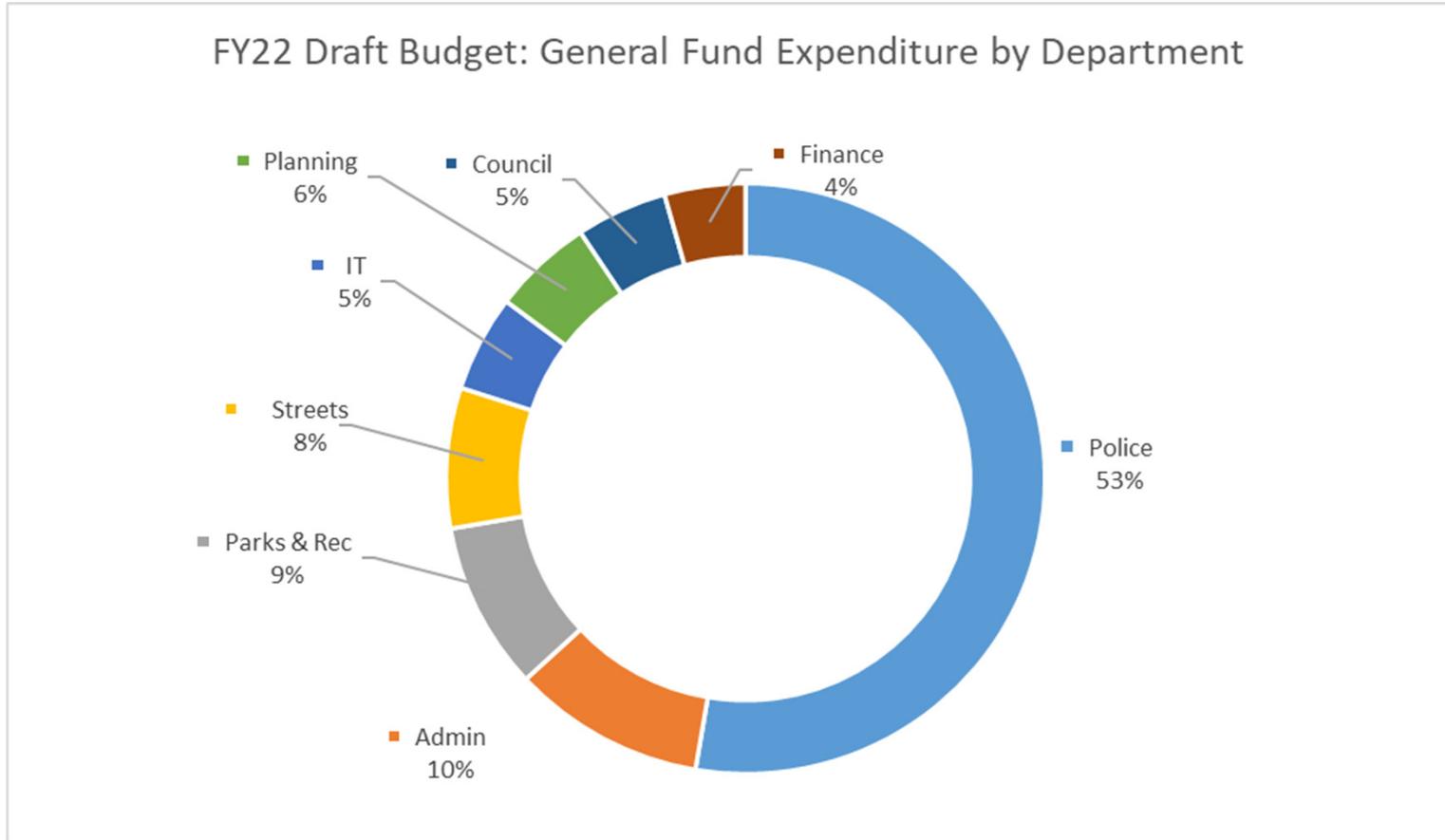
FY22 Budget Workshop – Budget Development



FY22 Budget Workshop – General Fund Op Revenue



FY22 Budget Workshop – General Fund Op Expense



FY22 Budget Workshop

General Fund Operating Revenue & Expense



FY22 Budget Hearings – Q&A Highlights

One Councilperson asked how other cities and towns public safety operating expenses compare as a function of their own property tax revenue.

The table at right shows a sampling of similar public-utility cities that rely to a varying degree on property taxes to fund public safety expenses.

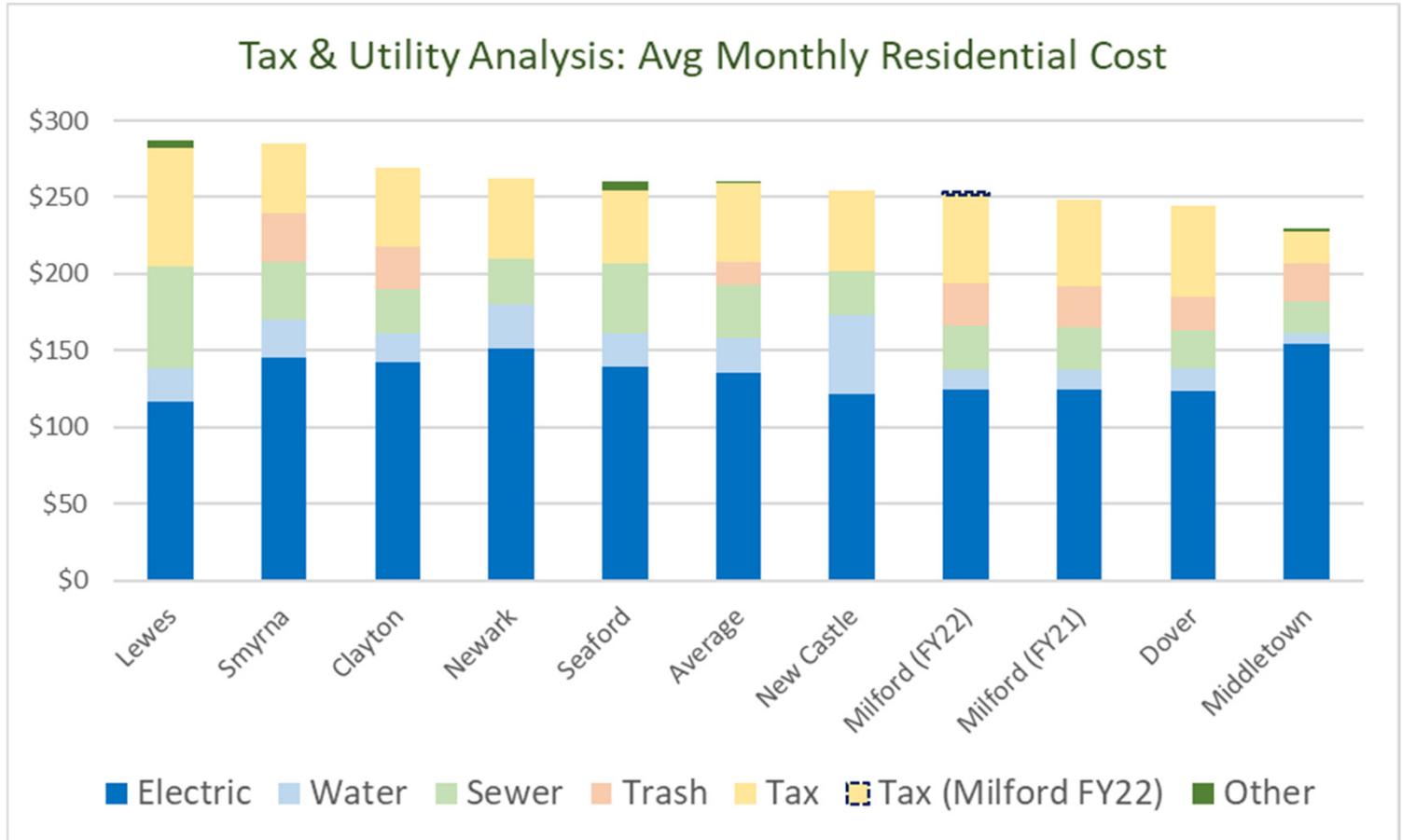
Notice the two cities with utility boards separate and distinct from city administration with statutory limits on general fund transfers have tax rates sufficient to meet all public safety costs.

Community	Public Safety OpEx as % of PT Rev
Lewes	48%
New Castle	63%
Seaford	115%
Dover	124%
Smyrna	125%
<i>Milford (FY22 Budget - \$0.48275)</i>	<i>129%</i>
<i>Milford (FY21 Projection)</i>	<i>132%</i>
<i>Milford (FY22 Budget - \$0.460)</i>	<i>135%</i>
Clayton	137%
Newark	169%
Min	48%
Max	169%
<i>Average*</i>	<i>115%</i>

**Excludes Milford FY22 Budget Scenarios*

FY22 Budget Hearings – Q&A Highlights

Several questions related to property tax and utility rate increases were relayed to staff. The development of the following chart is intended to answer some questions and serve as a reference point for additional discussion during the June 7, 2021 workshop.



FY22 Budget Hearings – ARPA* CIP Summary (Tentative)

Initially, staff had some ideas based on preliminary guidance what CIP projects could be eligible for ARPA funding. Such projects were initially identified as “Grant – Fed/Other”.

Following the release of more clearly defined (though still not certain) ARPA guidance, staff reallocated CIP funding on a tentative basis as shown in the “Grant – ARPA” row.

The “pre” and “post” ARPA columns show project funding before and after the release of ARPA guidance; a summary of changes is shown in the “Difference” column.

ALL CIP FY20-22 - CONSOLIDATED BY FUNDING PRE/POST ARPA GUIDE

FUNDING	PRE ARPA	POST ARPA	DIFFERENCE
Electric Reserves	2,004,123	2,020,649	16,526
Water Reserves	2,762,175	176,028	(2,586,147)
Sewer Reserves	503,267	153,528	(349,739)
SW Reserves	59,075	59,075	-
Gen Fnd Reserves	1,456,784	1,446,784	(10,000)
Equip Repl Res	934,852	637,100	(297,752)
Bond Funding	2,400,000	2,400,000	-
Grant - ARPA	-	4,399,862	4,399,862
Grant - Fed/Other	3,029,070	1,846,320	(1,182,750)
Grant - Green	221,829	231,829	10,000
Grant - MSA	841,725	841,725	-
Grant - RTT	80,000	80,000	-
GRAND TOTAL (\$)	14,292,900	14,292,900	-

**American Rescue Plan Act of 2021*

FY22 Budget Hearings – ARPA* CIP Detail (Tentative)

FY20-22 ARPA-FUNDED CIP PROPOSAL BY FUND/DIV	Grant - ARPA
ENTERPRISE FUNDS SUBTOTAL	3,082,412
SEWER	498,002
4th Street Surface Water Drainage Resolution	50,000
I&I Engineering Study	126,158
PS Upgrades (grinders, spares, design)	150,000
Pumps(2) & Motor: Washington St Pump Station Spare (R)	40,000
Sewer Line - Mispillion Street Group	28,618
Street Rehab	100,000
Streets 2020 Utility engineering	3,226
SOLID WASTE	110,000
Leaf Vacuum Attachment to Hook Truck	110,000
WATER	2,474,410
City-wide Valve & Hydrant Replacement/Improvements	250,000
Install Automated Blow-off Valves	148,628
Mispillion St. Group Lead Water Service Line	139,328
NE Front Street Waterline Replacement	1,278,868
Phase II Water Well - Rookery	25,732
SE 2nd Street Lead Service Line	56,079
SE Regional Water Quality Study	36,750
Standardized Water Treatment Facility Controls	50,000
Street Rehab	405,000
Streets 2020 Utility engineering	3,226
Test Wells 10th & 19th Street	50,800
Water Source Study - KCI (Shallow Wells)	30,000

FY20-22 ARPA-FUNDED CIP PROPOSAL BY FUND/DIV	Grant - ARPA
GENERAL FUNDS SUBTOTAL	1,245,000
CITY HALL	50,000
Council Chambers Recording System for Live Streaming	50,000
FINANCE	65,000
HVAC/Air Filtration	65,000
IT	120,000
Citywide Utility & Data Security; Disaster Recovery	120,000
PARKS & REC	10,000
Replacement HVAC unit at P&R	10,000
STREETS	1,000,000
Fourth Street Flooding Infrastructure Repairs	500,000
Street Rehab	500,000
INTERSERVICE FUNDS SUBTOTAL	72,450
PUBLIC WORKS	72,450
HVAC - Upgrade	14,700
HVAC Control Automation System- Building 200 & 300	57,750
GRAND TOTAL (\$)	4,399,862

**American Rescue Plan Act of 2021*

FY22 Budget Hearings – ARPA* OpEx Support (Tentative)

ARPA Revenue Support FY22 Operating Budget (Tentative)	
Licenses & Permits	7,762
Police Fines & Behavioral Health Unit	139,011
Community Support	324,460
Parks & Rec	97,000
Total Operating Support	\$ 568,232

Application of one-time revenue such as ARPA to operating initiatives is admittedly not a best practice. Efforts to reverse practice with RTT and other unsustainable funding sources will continue.

However, ARPA funding viewed as transitory:

- Avoid sharp, one-time tax increase
- Phase in tax increases over multi-year period

Recap of Total ARPA Funding by Planned Use (Tentative), including FY23 Application to Capital Infrastructure Investment

FY22-23 ARPA Funding by Planned Use	
FY22 Capital / Infrastructure Investment	3,972,412
FY22 Capital / Eligible Equipment	280,000
FY22 Capital / HVAC & Air Quality	147,450
FY22 Operating Support	568,232
FY23 Capital / Infrastructure Investment	1,365,799
Total Available Funding	\$ 6,333,893

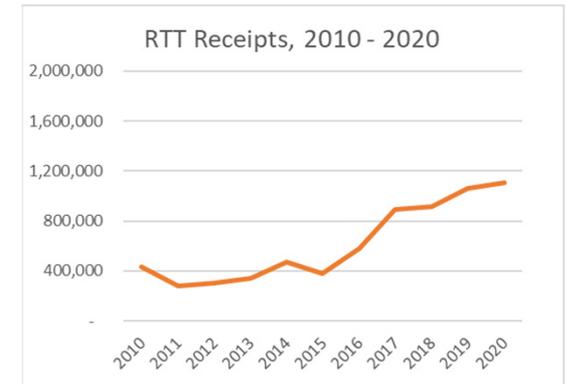
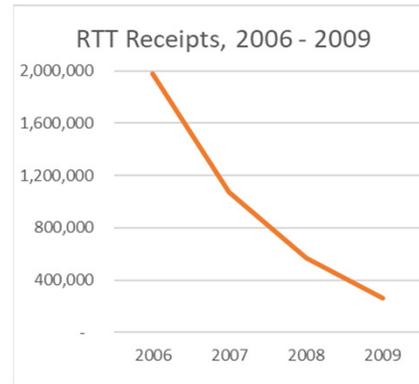
\$4,399,862

**American Rescue Plan Act of 2021*

FY22 Budget Hearings – Use of RTT for Public Safety

Councilmen Morrow, Fulton and others made a valid point that public safety expenditures – whether capital or operating – are indeed an eligible use of RTT (See excerpt from DE Code below).

However, the overriding concern is the sustainability of RTT as an ongoing funding source and the deferred achievement of structural balance in the general fund. The urgency of the FY08 tax increase and volatility in RTT Receipts highlight the reality of the concern.



Title 22: Municipalities
Chapter 16. Municipal Realty Transfer Tax

§ 1601. Realty transfer tax.

(c) Any funds realized by a municipality pursuant to this section shall be segregated from the municipality's general fund and the funds, and all interest thereon, shall be expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements and debt reduction.

[71 Del. Laws, c. 349, § 15;](#)

To: Mark Whitfield, City Manager
From: Louis C. Vitola, Finance Director
Date: June 2, 2021
Re: Revisions to FY22 Budget Draft for June 7, 2021 Workshop

Executive Summary

The need to generate sustainable, reliable, annually recurring general fund revenue in the form of a real estate tax rate increase has been well-documented in the City's Strategic Plan, budget narratives and finance retreat materials over the last four years. While that sentiment seems to be generally supported among City leadership, the magnitude of the increase has emerged as the most critical issue in the development of the FY22 budget. Staff is pleased to report that further efforts to refine the budget resulted in a reduction of the property tax increase proposal from \$0.065 to \$0.02275 per \$100 of AV¹. Staff requests that City Council entertain the approval of the FY22 budget draft as revised, including a real estate tax rate of \$0.48275 per \$100 of AV. Please note that the reduced tax increase proposal carries with it the requirement to again over-apply one-time revenue sources to meet ongoing operating expenditures, which successfully defers – but does not solve – the City's perpetual general fund structural imbalance dilemma.

Real Estate Tax Increase: Dialogue

The need to reduce reliance on unsustainable revenue sources in the general fund has been well-documented in the City's strategic plan and in budget narratives for at least the last four fiscal years². More specifically, concerns about the FY22 general fund operating budget were shared during the November 17, 2020 City Council Finance Retreat, which highlighted a potential shortfall between \$1.0 million and \$2.6 million, requiring a tax rate increase between \$0.108 and \$0.283, respectively³. Indeed, the first internal, undistributed "raw" general fund draft budget featured a deficit of \$2.1 million. During the 2020 Retreat, Council expressed concern over the City's historically conservative budget practices and directed staff to be more realistic in the development of the FY22 budget. Further, Council expressed unwillingness to increase the property tax rate without first incorporating cost reduction measures into the budget. With that sentiment in mind, staff refined the budget through more realistic revenue and expense budgeting, revenue diversity initiatives such as the water fund franchise fee and the application of American Rescue Plan Act of 2021 ("ARPA") funding for eligible operating support, and broad cost cutting measures across departments. The resulting draft of the budget published on May 15, 2021 called for a property tax rate increase of \$0.065 per \$100 of AV. Council expressed additional concerns about the magnitude of the proposed increase throughout the FY22 budget hearings, resulting in further efforts by staff to cut costs and be creative with existing resources. We are pleased to report that the additional measures alleviated more than \$0.4 million in current revenue requirements, resulting in a significantly reduced property tax increase proposal. Staff recommends that Council entertain the approval of the revised FY22 budget draft, which proposes a property tax increase of \$0.02275 per \$100 of AV.

Summary of Budget Adjustments

Initiative ⁴	Amount	Rate Impact
Operating Expense Reductions	\$ 40,000	(0.00407)
Personnel Adjustments	56,792	(0.00578)
Deferrals of Structural Balance Initiatives	318,176	(0.03240)
Total	\$414,968	(0.04225)

While the reduction in the FY22 tax increase is regarded as a positive development in the context of the next immediate fiscal year, it truly represents only a deferral of inevitable property tax increases required to achieve true structural balance in the general fund. The phase-out of RTT over the course of five years will require tax increases of approximately \$0.01 in each of the four fiscal years following FY22. Personnel cost increases within the general fund's most significant cost driver – public safety operations – are unknown pending the outcome of ongoing collective bargaining negotiations. Every 1.0% increase in police personnel costs equates to a tax rate increase of \$0.005. A total of \$568,232 in ARPA funding has been allocated to eligible initiatives in the operating budget, which is the tax rate equivalent of \$0.058 per \$100 of AV. Finally, the construction of the new police facility is expected to require a tax rate increase of \$0.065 to \$0.095 by FY24, heightening the importance of achieving structural balance in the coming years.

¹ May 15, 2021 Initial Budget Draft proposed a property tax rate increase of \$0.065 per \$100 of Assessed Value (AV)

² <https://www.cityofmilford.com/Archive.aspx?AMID=38>

³ <https://www.cityofmilford.com/ArchiveCenter/ViewFile/Item/3191> (General Fund Strategies, p. 4 of 8, Figure D)

⁴ See Supplemental Information Page 2 of 15 in FY22 Budget Final Draft for additional detail



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To: Mayor and Council
From: Mark Whitfield, City Manager
Subject: 2022 City of Milford Operating Budget
Date: May 14, 2021 **REVISED May 28, 2021**

We are pleased to present you with the recommended 2022 Operating Budget for the City of Milford that covers the General Fund and the various Enterprise Funds for the time period of July 1, 2021 through June 30, 2022 totaling **\$47,478,269**. The Fiscal Year 2021-22 budget was prepared in conjunction with department and division heads from all departments. A special thanks to Accountant Sandra Peck for compiling all the information and Finance Director Lou Vitola for finalizing the budget.

The budget provides the citizens of Milford with information regarding the operations of the City government and details on how public funds will be utilized throughout the community. The budget also serves as a roadmap for the City Council and City Manager to achieve the City's priorities for both now and in the future. As staff prepared this year's budget, priorities and requests align with the 2018 Strategic Plan.

The annual budget is used as a managerial tool by the City Manager, Police Chief, City Clerk and the City's department heads/division supervisors. The annual spending plan serves as a monitoring tool of revenues and expenses for the various departments and divisions, and is also a means of evaluation to ensure public resources are used in the most effective and efficient manner.

Background and Summary

As we prepare to start the new fiscal year, changes are in large part driven by requirements of the organization related to growth, associated demands on staff and operations, and recruiting challenges experienced in 2020-21. As pointed out in last year's budget presentation, the avoidance of a real estate tax increase in 2022 is not possible. The driving factors consist of the end of the three-year commitment of using General Fund Reserves for the five additional officers authorized in 2017. Additionally, staff recommends the \$500,000 transfer of Real Estate Transfer Tax to Police be phased out over the next **five** years, and that Real Estate Transfer Taxes be limited to Capital Improvement Project funding, only, **starting with FY27 and continuing into the future**. The result of these two components will require a **\$0.02275** increase in the FY22 real estate tax assessment. Phasing out the \$500,000 transfer of Real Estate Transfer Tax over the **four** following years will also result in a **minimum \$0.01** real estate tax assessment increase each year for 2023, 2024, **2025, and 2026**. The tax reconciliation on the first page in the Supplemental Information section following the operating budget detail walks through the changes in Property Tax Assessment, Rates and Total Revenue versus FY21 and as compared to the initial draft of the FY22 budget proposal.

Staff is also recommending the establishment of an Equipment Replacement Fund. The fund will be initially funded from designating reserve monies from the Water, Sewer, Electric and Solid Waste funds, and the use of unexpended 2021 General Funds along with Real Estate Transfer Tax reserves for General Fund equipment. On-going funding will be through an annual depreciation schedule and a new line item in each budget showing the equipment replacement fund annual contribution. This will level out the cost of large equipment expenditures within each budget, and funds will be available for the replacement when needed.

Capital Expenditures for all funding sources have also been consolidated into a separate budget. The Capital Budget indicates funded projects, and the revenue source intended to pay for those projects. In the past, Capital projects were spread throughout each individual budget, making it difficult to identify what projects were approved and funded, and which ones were for information only. The use of General Fund Reserves, Real Estate Transfer Taxes income, utility reserves, and various grants, including ARPA, state municipal street aid, etc., will be used to fund the Capital Budget.

By Charter, in 2022 we will be required to complete a reassessment of all properties in the City. This expense is shown in Customer Service and Tax Assessor Services, and is in the budget. The **police records management system was budgeted for in 2021, but will roll over into 2022. Staff proposes to fund both of these projects from General Fund Reserves since they are one-time projects and the fact that the police records system is a roll over project.**

Reserves activity, including the new Vehicle and Equipment Replacement Reserves for each fund, is reported starting on page 3 in the Supplemental Information section following the operating budget detail. Tentative plans for the application of ARPA funding and a consolidated summary of CIP Funding based on ARPA guidance and revenue constraints are also highlighted in the Supplemental section.

Revenue Overview

The FY2021-22 revenue budget totals **\$47.5 million**, representing an increase of **\$3.4 million**, or **7.8%** over the FY2020-21 budget. Operating budgets (excluding debt service and capital) constitute an increase of **\$1.96 million** or **4.79%** over the prior fiscal year. The proposed budget includes a significant increase in capital spending, particularly in parks, streets, water and sewer.

As previously mentioned, the property tax rate is proposed to be increased 4.9% from \$0.46 per \$100.00 of assessed value, to **\$0.48275** per \$100.00 of assessed value. For the average Milford home with an assessed value of \$147,600, the tax increase equates to about **\$2.80** more per month, just under **\$34** more per year.

To offset General Fund budget costs, and to reduce the potential for a greater real estate transfer tax increase, staff is recommending an annual contribution from the Water Fund be made to the General Fund, as a franchise fee payment to the City. For 2022, a transfer of \$300,000 is recommended, which is equivalent to the transfer from the Electric Fund. The transfer of both the water and electric fund is approximately 10% of gross receipts.

The Economic Development Fund did well in 2021, with at least three lots sales in the Independence Commons Business Park. This will allow continued funding for **DMI and community festivals at the same rate as 2021.**

Electric, water and wastewater enterprise revenues continue to be stable. After completing an in-depth Cost of Services Study for electric, water, sewer, and solid waste, rate increases for water, sewer and solid waste were recommended for July 2020, however rate increases for water and sewer were delayed until July 2021 due to the pandemic. **Water rates will increase 3.9% and the City component of the sewer rates will increase 4.9%, which equates to a blended rate increase of about 3.2% after factoring in the Kent County component of the sewer rate.** The average household using 3,800 gallons of water a month will see a monthly increase of \$0.49 for water and \$0.88 for sewer. The electric customer charge will increase \$1 in July 2021; however, the kilowatt hour charge will be reduced by \$.00104 per kwh. The average home using 1,000 kwh per month will see a minor decrease of \$0.04 in their electric bill. Refuse rates will increase by \$1.10 per month. The City is making strides to achieve utility rates that provide full cost recovery in total, by cost classification (i.e. fixed vs variable costs), and by user classification (to avoid cross-subsidization of ratepayers). At the same time, staff recognize the challenge in meeting all full cost recovery and rate restructuring all at once. For that reason, we embraced a five-year phase-in of utility rate adjustments to gradually arrive at responsible rates while reducing the impact to all Milford residents and business operators. **A recap of the City's FY21 and FY22 tax and utility rate estimates based on average consumption is included in the Supplemental Information section following the operating budget detail, which includes comparisons with cities and towns with similar operating profiles.**

Lastly, the American Rescue Plan Act (ARPA) will contribute an anticipated \$5.98 million to the City over the next year, with \$2.99 million expected in June 2021 and the remainder in June 2022. Given the restrictions on the use of the funds, funding for various Capital projects has been proposed to come from ARPA monies. The monies will also be used to fund revenue shortfalls experienced over the last year due to the pandemic.

Budget Overview / Highlights

The individual fund changes, excluding capital and debt service, are as follows:

	FY2021-22 Budget	Change from FY2020-21	Percent Change
General Fund	\$ 11,585,425	\$ 1,038,866	9.85%
Water Fund	\$ 2,272,587	\$ 410,378	22.04%
Sewer Fund	\$ 4,287,722	\$ 317,983	8.01%
Solid Waste Fund	\$ 1,420,295	\$ 124,425	9.60%
Electric Fund	\$ 23,379,774	\$ 69,541	0.30%
	<u>\$ 42,945,803</u>	<u>\$ 1,961,192</u>	<u>4.79%</u>

This year's General Fund budget continues to utilize a transfer from Realty Transfer Tax Fund for public safety staffing (\$400,000). \$105,860 is budgeted income from Economic Development to offset contributions to **DMI and community festivals.** Milford Museum, **Downtown Milford, Inc,** Milford Public Library, Carlisle Fire Company and Community Festivals will be funded at the same levels as previous years. **\$497,000 of General Fund Reserves will be used for the police records management system (\$150,000) and the real estate tax reassessment (\$347,000).**

Personnel

The recommended FY 2021-22 budget includes: An overall 2.0% increase in base pay for non-union employees and additional funds for the merit pay increases based on performance evaluations. Employees may receive 0, 1, or 2 step increase in pay based on performance. There is a 1.5% pay increase between each step. We will also continue to expand employee recognition initiatives, including the Safety Incentive program, and recognition of Special Performance of individuals or teams.

Beginning in July 2020, the employee's share of healthcare premiums increased from 10% to 15%. The expected healthcare insurance premium increase anticipated in January 2021 did not happen which will show a savings in projected expenses for 2021. We have not experienced a rate increase since 2017, however we expect healthcare insurance premiums to increase 8% in January of 2022.

In 2021, the City had 123.25 FTE employees, and for 2022, with staff recommended personnel changes, **128.5** FTEs are proposed. Additional positions include: ½ FTE in Customer Service, **1.5** FTEs in IT, 2 FTEs in Electric, 1 FTE in Planning, **0.5** FTE in Garage, and a reduction of 1 FTE in Finance. During the 2020-2021FY, 1 FTE was added to Administration (Economic Development/Community Engagement Administrator and 1 FTE was added for Sewer and Water. The ICMA Fellow position was changed from a full-time employee position to a part-time contract position. The ICMA Fellow position will be shared with the City of Lewes, will be an employee of the City of Lewes, and will now be shown as a contract employee (billed by the City of Lewes).

The financial impact on General Fund budget of the proposed positions is about **\$95,000**.

In 2021, IT Director position was been added and filled, with the retirement of the IT Administrator in December 2020. Additionally, the IT Department now includes a Network Administrator position and a Technical Support Specialist position. For 2022, a new Telecommunication Technician position is proposed for IT. Due to the anticipated implementation of a new ERP system, the continued use of part-time staff is anticipated through 2022.

As discussed during the 2021 Budget proceedings, a new mechanic position is recommended to **be added in January 2022**. Presently, the City employs a single mechanic, and while efficient, safety as well as time-off issues signify the need to implement this position.

In Finance, a new ½ FTE intern position is recommended for Customer Service, and 1 FTE was reduced due to the retirement of the former Finance Director.

In Electric, staff proposes to hire a full-time arborist as well as a groundman. The cost of these new positions will be offset by a reduction in contract services, which is how trees are presently trimmed.

Lastly, a Permit Technician is proposed for the Planning Department. Due to the increase in overall permits and licenses, the workload has become such to justify increasing

the present part-time position to full time. Consideration should be given to increase permit and license fees to offset the cost of the position. Additionally, staff is also considering placing the position in Customer Service where the cost can be distributed over water, sewer, electric, solid waste and general fund.

Capital

Following is a partial list of capital equipment and projects.

General Fund: Police - replace two patrol vehicles as well as beginning on the new Police Station; Parks & Recreation – new lighting at parks and recreation building, pickup truck replacement, facility security, irrigation wells, replace mowers, park improvements at Marshall Pond, Mill Street, and the Riverwalk, Streets – ADA Transition plan, 4th Street stormwater, Washington St streetscaping, salt spreader replacement, sidewalk improvements, street rehabilitation, and Walnut Street pedestrian crossing.

Capital Expenses for Enterprise and Interdepartmental Service Funds; Sewer – Replace truck with utility body; Water – replace two (2) pick-up trucks; Solid Waste – new leaf vacuum unit; Public Works – new pick-up truck; air filtration for HVAC; roof drain repair; fuel additive station for diesel; door security system; HVAC upgrades; HVAC control upgrades; GPS field unit. IT – new ERP system, city wide utility and security system, firewall boxes, server refresh, and server room security system.

Capital Improvements Projects/Repairs: Electric – Downtown EV charging stations, GIS Smartmetering/Mapping, LED street light replacements, traffic signal improvements; new pole building with racks. Water - valve and hydrant replacements/improvements; replacement of lead service lines including street rehab, replacement of asbestos piping, installation of blow-off valves; various well system and control improvements; Sewer – pump station upgrades, and pump replacements

Budget Considerations

In moving forward in the next fiscal year, Council needs to be aware of the following on-going budget issues that need to be addressed:

1. A number of projects anticipate using ARPA funds. Eligibility requirements will need to be verified prior to commitment. Additionally, the long term funding of capital projects, without the use of special grant funding like ARPA, must be considered.
2. **The budget is balanced using \$568,232 of ARPA funds. ARPA funds are not sustainable, and is the equivalent to \$0.0579 real estate assessment tax increase. While the future addition of new homes will make up some of that difference in the future, it most likely will fail to cover all of the ARPA appropriation.**
3. Lot sales in the business park was robust in 2021, which may or may not be the case in 2022. The reliability of Economic Development Funds is unstable and cannot be relied upon. Additionally, once all lots are sold, the income will be eliminated, meaning the general fund will need to absorb the loss, or the funding of various community projects will need to be cut or eliminated.

4. No General Fund money is used to fund the Customer Service Department. Approximately 13% of Customer Service expenses are attributed to tax collection services. Allocating these costs to the General Fund has been delayed due to inadequate General Fund monies.
5. Utilizing Real Estate Transfer Tax to fund the general police expenses is not sustainable. Staff recommends, due to the fluctuation and unreliability of steady income, Real Estate Transfer Tax revenue should be dedicated to Capital Projects, in lieu of funding on-going operations. Staff proposes to increase real estate taxes to eliminate this transfer, and to use RTT for capital projects only. Staff is proposing a **five-year** phase out of the use of RTT in the operating budget.
6. Interdepartmental transfers from water, sewer, electric and solid waste are not defensible. Staff recommends an Allocation Study be completed in order to justify the transfers. This most likely will put additional pressure on the General Fund.
7. The budget uses Real Estate Transfer Tax revenue and Municipal Street Aid for funding street improvements. The present level of income from those sources is not sufficient to fund the needed improvements in the future, given the other funding pressures being relieved by Real Estate Transfer Taxes.

Conclusion

The current fiscal condition of the City is stable and the proposed budget is balanced. The water and electric reserve funds are healthy and building permit revenues are growing. The proposed tax increase will permit the continued funding of the five (5) police officers added in 2017, since the accumulation of general fund reserves has nearly been depleted. Additionally, it will begin to cover the cost of the Real Estate Transfer Tax transfer to cover the operating cost of the Police Department, allowing Real Estate Transfer Tax income to be used for capital projects both now and in the future.

In the past year, the Finance Department has drafted policies for fund balances, which will put the City in a better financial position for the future. While increasing taxes is never popular, the years of living on real estate tax growth to curtail any tax increase must be addressed. As your City Manager, it is my job to not only look at the present-day needs, but to look at the future needs as well. Real estate taxes have not been increased since 2007, which has put the City in a situation for a larger present-day increase. Future Councils would be much more prudent to increase taxes in small annual increments, to avoid the painful larger tax increase decision that this budget proposes.

Milford is a great place to live. Keeping Milford a great place to live means adequately funding public safety, infrastructure, parks, recreation opportunities, and great public services. Just as our forefathers left us this great City, today, it is our opportunity impact the future of the City for the better.



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

Budget Summary
General Fund
Enterprise Funds
Interservice Funds

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 BUDGET SUMMARY ANALYSIS

FY22 BUDGET SUMMARY - FINAL DRAFT (UPDATED 5/28/2021)

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
GENERAL FUND							
ADMINISTRATION	9,444,793	335,860	9,780,653	1,208,720	-	230,000	1,438,720
PLANNING	567,262	-	567,262	631,420	-	-	631,420
FINANCE	-	-	-	506,200	-	-	506,200
INFORMATION TECHNOLOGY	-	96,400	96,400	610,499	-	96,400	706,899
POLICE	570,511	1,005,100	1,575,611	6,103,710	-	108,100	6,211,810
STREETS	-	73,000	73,000	891,518	-	73,000	964,518
PARKS & RECREATION	-	963,000	963,000	1,062,996	-	963,000	2,025,996
COUNCIL	-	-	-	570,363	-	-	570,363
TOTAL GENERAL FUND	10,582,565	2,473,360	13,055,925	11,585,425	-	1,470,500	13,055,925
WATER	3,093,204	(268,316)	2,824,888	2,272,587	365,274	187,028	2,824,888
SEWER	4,711,636	156,040	4,867,676	4,287,722	411,426	168,528	4,867,676
SANITATION	1,426,629	52,740	1,479,370	1,420,295	-	59,075	1,479,370
ELECTRIC	24,724,407	526,003	25,250,410	23,379,774	321,615	1,549,021	25,250,410
TOTAL BUDGET	44,538,441	2,939,828	47,478,269	42,945,803	1,098,314	3,434,152	47,478,269

Summary of Changes to FY22 Budget Final Draft vs Initial Proposal (5/15/2021)

Item / Initiative (General Fund)	Current Revenue	Application of Reserves	Total Revenue	Total Expenditures
Property Tax Reduction	(414,967)	-	(414,967)	-
Reduction in Grant-Funded Community Support (DMI, Inc = FY21 Budget)	-	(8,430)	(8,430)	(8,430)
Partial Deferral of Downtown Playground	-	(150,000)	(150,000)	(150,000)
Increased Training Request in Public Works	-	-	-	5,835
Utilization of Economic Development Funding	105,860	-	105,860	-
Carryover of FY21 Police Budget for Records System	-	150,000	150,000	-
Application of Gen Fund Reserves for Streets Inspection	-	50,000	50,000	-
Correction - Movement of Parks & Rec Enterprise Fund Revenue to Net Expense Offset	(122,000)	-	(122,000)	(47,000)
Increase in State Pension Funding based on receipt of Q4	20,000	-	20,000	
Increased RTT Funding for Police	-	66,667	66,667	
Reduction in Admin Expense Lines	-	-	-	(15,000)
Reduction in Streets Expense Lines	-	-	-	(25,000)
Personnel Reductions	-	-	-	(56,792)
Other minor changes and netting of interservice allocations	(3,990)	(410)	(4,400)	816
Net Impact of Changes (General Fund)	(415,097)	107,827	(307,271)	(295,571)
Net Impact to Enterprise Funds resulting from interservice cost-sharing allocations attributable to General Fund changes	-	21,547	21,547	9,848
Net Impact of Changes (Enterprise Funds)	-	21,547	21,547	9,848
Net Impact of Changes (All Funds)	(415,097)	129,374	(285,723)	(285,723)



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

General Fund

Administration
Finance

Planning
City Council

Police
Parks & Recreation

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 REVENUE

GENERAL FUND

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	%Inc/(Dec) vs 21 Proj
101-0000	GENERAL FUND REVENUE							
390-10-10	GENERAL FUND CAPITAL RESERVES	237,590	287,423	330,605	813,099	695,288	497,000	-28.5%
390-10-17	GENERAL FUND RESERVES: 5 OFFICERS	-	312,641	415,117	436,800	364,006	-	-100.0%
390-10-20	ECONOMIC DEVELOPMENT FUNDS	41,713	131,038	132,703	70,860	70,860	105,860	49.4%
	REAL ESTATE TAX							
311-10-10	PROPERTY TAXES: CURRENT LEVY	3,817,511	3,974,924	4,171,242	4,296,000	4,302,116	4,741,043	10.2%
311-10-30	PROPERTY TAXES: PENALTIES	130,031	30,490	24,742	20,000	30,780	29,000	-5.8%
319-20-15	REAL ESTATE TRANSFER FEE-POLICE	500,000	500,000	723,000	500,000	500,000	400,000	-20.0%
	TOTAL REAL ESTATE TAXES	4,447,542	4,505,414	4,918,984	4,816,000	4,832,896	5,170,043	7.0%
	LICENSES & PERMITS							
321-10-10	CONTRACTOR/BUSINESS LICENSE	50,725	50,500	58,645	68,000	74,250	72,000	-3.0%
321-10-20	RENTAL LICENSE	107,725	105,550	92,350	100,000	107,900	103,000	-4.5%
322-10-00	BUILDING PERMIT FEES	181,275	289,261	301,637	250,000	327,980	316,300	-3.6%
322-15-00	PLANNING & ZONING FEES	36,930	49,980	64,866	47,000	46,230	52,200	12.9%
328-10-30	GRASSCUTTING REVENUE	-	32,000	16,000	16,000	16,000	16,000	0.0%
321-10-XX	ARPA OPERATING SUPPORT	-	32,000	16,000	-	-	7,762	
	TOTAL LICENSES & PERMITS	376,655	559,291	549,498	481,000	572,360	567,262	-0.9%
	POLICE DEPARTMENT							
342-10-10	FINES	105,313	101,284	88,416	100,000	53,038	60,000	13.1%
342-10-60	MISCELLANEOUS REVENUE	7,534	6,380	4,569	5,000	166	2,000	1104.9%
342-10-70	STATE POLICE PENSION	150,947	162,973	179,111	165,000	201,619	200,000	-0.8%
342-10-90	ACCIDENT COPIES	14,160	14,540	14,745	14,000	14,045	14,000	-0.3%
342-10-92	SALE OF VEHICLES & EQUIPMENT	161	3,202	7,280	5,000	1,124	2,000	77.9%
342-10-98	SPECIAL DUTY OVERHEAD	5,608	7,738	9,810	5,007	3,764	3,500	-7.0%
342-10-99	SCHOOL RESOURCE OFFICERS FUNDING	177,750	188,485	200,000	214,368	214,368	150,000	-30.0%
342-10-XX	ARPA - OPERATING SUPPORT	-	-	-	-	-	139,011	
	TOTAL POLICE DEPARTMENT	461,474	484,602	503,931	508,375	488,124	570,511	16.9%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 REVENUE

GENERAL FUND

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-0000	GENERAL FUND REVENUE							
	MISCELLANEOUS REVENUE							
359-10-20	SPRINT TOWER RENTAL	17,307	17,307	17,307	17,300	17,667	18,172	2.9%
359-10-25	VERIZON TOWER RENTAL	25,590	25,590	25,590	25,590	25,590	25,590	0.0%
359-10-30	AT&T TOWER RENTAL	15,400	16,800	16,800	16,800	16,800	16,800	0.0%
359-10-35	VERIZON SE TOWER RENTAL	22,000	24,660	25,400	25,450	26,162	26,225	0.2%
359-10-38	VERIZON 10th ST TOWER RENTAL	-	-	26,400	28,800	29,328	29,376	0.2%
359-10-39	AT&T S. WASHINGTON TOWER RENTAL	-	-	19,377	25,825	26,417	26,611	0.7%
359-10-40	CHESAPEAKE GAS	34,716	43,042	44,282	44,000	44,292	44,200	-0.2%
359-10-50	CATV FRANCHISE FEES	112,219	111,104	162,635	140,000	166,161	165,200	-0.6%
359-10-55	CABLE POLE AGREEMENTS	6,839	6,839	6,839	6,835	6,839	6,839	0.0%
359-10-60	FIBER OPTIC RENTAL	27,540	34,913	38,599	38,500	38,599	38,599	0.0%
359-10-65	CEMETERY FUNDS	50,269	40,681	-	-	-	-	-
359-10-99	MISCELLANEOUS REVENUE	9,353	13,493	12,309	10,000	17,108	10,000	-41.5%
359-10-XX	ARPA - COMMUNITY SUPPORT	-	-	-	-	-	324,460	-
361-10-00	EARNINGS ON INVESTMENTS	32,378	79,090	41,866	20,000	18,915	6,520	-65.5%
	TOTAL MISCELLANEOUS REVENUE	353,610	413,519	437,404	399,100	433,877	738,592	70.2%
391-10-10	OTHER - INTERDEPARTMENTAL	824,000	870,720	896,843	986,525	986,525	1,085,178	10.0%
391-10-50	ELECTRIC DIVISION	2,500,000	2,500,000	2,500,000	2,500,000	2,812,499	2,500,000	-11.1%
391-10-2X	WATER DIVISION	-	-	-	-	300,000	300,000	0.0%
391-10-XX	INTERSERVICE BILLING-ELEC MRG ELIM	-	-	-	-	-	40,880	-
391-10-XX	INTERSERVICE BILLING-W/S MRG ELIM	-	-	-	-	-	10,101	-
	(TO)FROM RESERVES or FUND BALANCE	(405,842)	(669,008)	-	-	(872,888)	-	-100.0%
	TOTAL TRANSFERS- GENERAL FUND	2,918,158	2,701,712	3,396,843	3,486,525	3,226,136	3,936,158	22.0%
	TOTAL GENERAL FUND REVENUES	8,836,742	9,395,640	10,685,085	11,011,759	10,683,547	11,585,425	8.4%

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
EXPENDITURES**

CITY ADMINISTRATION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1010	CITY ADMINISTRATION							
413-10-10	SALARIES & WAGES	356,716	381,461	469,381	420,796	393,408	496,902	26.3%
413-10-11	SALARIES & WAGES-VACATION SELLBACK	3,118	1,605	2,048	2,152	2,152	2,295	6.6%
413-10-20	SALARIES & WAGES - TEMPORARY WAGES	-	-	-	2,127	2,127	2,717	27.8%
413-10-30	SALARIES & WAGES-OVERTIME	8,675	9,701	13,354	7,831	5,371	4,700	-12.5%
413-10-40	SALARIES & WAGES-SICK/VACATION PAYOF	15,214	-	27,585	9,303	9,303	-	-100.0%
413-30-10	CONTRACT SERVICES-FELLOW	27,926	18,787	17,371	14,535	14,534	35,000	140.8%
413-30-12	CONTRACT SERVICES-COMP. STUDY	-	-	-	35,000	-	-	
413-30-14	CONTRACT SERVICES-STAFFING STUDY.	-	-	17,309	-	-	-	
413-30-16	TUITION REIMBURSEMENT (new FY21)	-	-	-	16,632	-	10,000	
413-30-20	LEGAL SERVICE	14,461	8,492	10,799	10,000	10,280	9,500	-7.6%
413-30-21	LEGAL SERVICE-HR (new FY21)	-	-	-	5,000	1,405	5,000	255.9%
413-30-30	AUDITING SERVICE	1,000	1,000	1,000	1,000	1,000	1,175	17.5%
413-30-60	RECORDS RETENTION	-	-	-	6,300	-	6,500	
413-50-20	INSURANCE & BONDING	4,340	4,452	4,600	5,375	4,917	5,240	6.6%
413-50-30	TELEPHONE	2,292	2,275	2,334	2,400	2,378	2,550	7.2%
413-50-40	ADVERTISING & PRINTING	11,464	13,685	16,301	18,750	10,553	12,000	13.7%
413-xx-xx	MARKETING (new FY22)	-	-	-	-	-	20,000	
413-50-60	SOFTWARE MAINTENANCE	-	-	-	350	350	740	111.6%
413-50-61	WEBSITE MAINTENANCE	3,473	3,847	3,829	4,021	4,020	4,200	4.5%
413-50-90	TRAINING	12,927	12,021	8,170	16,400	10,374	16,000	54.2%
413-60-10	MATERIALS & SUPPLIES	2,317	3,878	2,194	3,900	2,484	3,500	40.9%
413-60-11	GENERAL EXPENSE	5,720	6,990	5,119	9,700	9,380	7,700	-17.9%
413-60-12	COMPUTER	4,010	-	3,936	8,931	8,931	2,500	-72.0%
413-60-13	COPIER	3,427	3,525	3,704	3,909	3,907	5,000	28.0%
413-60-15	POSTAGE	637	361	682	659	745	200	-73.2%
413-67-11	DISCRETIONARY FUNDS	12,520	10,065	8,499	7,948	250	10,000	3901%
413-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	1,500	1,500	0.0%
413-69-20	OFFICE FURNITURE	-	-	-	5,000	-	5,000	
413-90-80	COST ALLOCATION: CITY HALL BUILDING	11,354	7,980	17,520	30,014	50,842	17,424	-65.7%
413-90-81	TRANSFER TO CUSTOMER SERVICE (TAX)	-	-	-	-	-	347,200	
	TOTAL GENERAL EXPENSE	501,591	490,125	635,735	648,033	550,211	1,034,543	88.0%

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
EXPENDITURES**

CITY ADMINISTRATION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1010	CITY ADMINISTRATION							
	EMPLOYEE BENEFITS							
413-20-10	MEDICAL	59,856	65,048	72,976	63,305	62,564	58,647	-6.3%
413-20-20	SOCIAL SECURITY	29,342	29,958	37,440	36,129	31,546	40,040	26.9%
413-20-30	RETIREMENT	45,634	48,094	53,967	50,872	50,683	59,093	16.6%
413-20-50	UNEMPLOYMENT COMPENSATION	1,489	1,389	1,411	2,240	1,778	2,191	23.2%
413-20-60	WORKMAN'S COMPENSATION	1,500	1,235	1,632	1,252	1,083	1,446	33.5%
413-20-70	GROUP LIFE INSURANCE	2,144	2,658	3,160	4,098	3,017	3,580	18.7%
413-20-75	VISION	242	247	268	324	251	309	23.3%
413-20-80	RETIREE MEDICAL BENEFITS	8,574	8,574	8,574	8,722	8,203	8,871	8.1%
	TOTAL EMPLOYEE BENEFITS	<u>148,781</u>	<u>157,203</u>	<u>179,428</u>	<u>166,942</u>	<u>159,125</u>	<u>174,177</u>	9.5%
	TOTAL ADMINISTRATION - O & M	<u>650,372</u>	<u>647,328</u>	<u>815,163</u>	<u>814,975</u>	<u>709,336</u>	<u>1,208,720</u>	70.4%
	TOTAL ADMINISTRATION GENERAL GOV'T	<u>650,372</u>	<u>647,328</u>	<u>815,163</u>	<u>814,975</u>	<u>709,336</u>	<u>1,208,720</u>	70.4%

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
EXPENDITURES**

PLANNING DEPARTMENT

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1045	PLANNING DEPARTMENT							
429-10-10	SALARIES & WAGES	179,395	254,613	298,401	309,837	294,810	343,894	16.6%
429-10-20	SALARIES & WAGES-TEMPORARY	-	-	-	10,581	6,145	-	-100.0%
429-10-30	SALARIES & WAGES-OVERTIME	2,397	3,941	1,840	3,000	1,664	2,500	50.2%
426-30-10	CONTRACT SERVICES	91,910	49,425	14,215	61,150	70,662	36,150	-48.8%
429-30-20	LEGAL SERVICE	12,300	23,385	31,820	37,000	19,811	27,000	36.3%
429-30-30	AUDITING SERVICE	2,000	2,000	2,000	2,000	2,000	1,175	-41.3%
429-30-50	ENGINEERING	-	-	-	1,000	-	1,000	
429-40-29	MAINT. & REPAIR - VEHICLE LABOR	1,125	1,200	2,790	3,000	2,913	3,000	3.0%
429-40-30	MAINT. & REPAIR - VEHICLES	233	2,407	1,086	1,500	697	1,000	43.5%
429-50-20	INSURANCE & BONDING	1,300	1,442	2,994	3,225	4,175	4,725	13.2%
429-50-30	TELEPHONE	694	750	714	750	729	800	9.7%
429-50-31	CELLPHONE	266	794	1,500	1,500	1,464	1,530	4.5%
4xx-50-60	SOFTWARE MAINTENANCE	3,996	2,766	3,334	4,000	3,305	4,000	21.0%
429-50-90	TRAINING	445	2,127	2,275	5,500	3,562	7,500	110.5%
429-60-10	MATERIALS & SUPPLIES	4,709	2,760	2,649	4,000	2,293	4,000	74.4%
429-60-11	GENERAL EXPENSE	4,313	2,795	4,513	4,265	3,045	4,000	31.4%
429-60-12	COMPUTER	-	2,226	1,996	4,735	2,855	2,500	-12.4%
429-60-13	COPIER	2,216	2,227	2,339	2,800	2,405	2,500	3.9%
429-60-15	POSTAGE	3,248	3,385	3,132	5,500	5,550	6,000	8.1%
429-60-17	GASOLINE & OIL	691	1,494	2,059	2,500	2,049	2,500	22.0%
429-60-18	UNIFORMS	70	1,104	1,591	1,800	413	1,000	141.9%
429-68-10	DEMOLITIONS	15,900	17,955	-	-	19,500	-	-100.0%
429-68-20	PROPERTY MAINTENANCE	10,508	18,641	11,046	16,000	16,000	16,000	0.0%
429-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	1,500	1,500	0.0%
429-90-81	COST ALLOCATION: PUBLIC WORKS	14,708	15,960	8,224	12,144	8,545	10,255	20.0%
	TOTAL GENERAL EXPENSE	352,424	413,397	400,518	497,787	476,094	484,529	1.8%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

PLANNING DEPARTMENT

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1045	PLANNING DEPARTMENT							
	EMPLOYEE BENEFITS							
429-20-10	MEDICAL	51,206	64,259	68,435	61,864	61,657	77,869	26.3%
429-20-20	SOCIAL SECURITY	13,856	19,719	22,548	23,205	22,144	25,995	17.4%
429-20-30	RETIREMENT	20,661	28,579	30,670	32,317	32,298	36,672	13.5%
429-20-50	UNEMPLOYMENT COMPENSATION	839	1,638	1,345	1,400	1,050	1,878	78.9%
429-20-60	WORKMAN'S COMPENSATION	974	1,185	1,322	1,386	1,277	1,328	4.0%
429-20-70	GROUP LIFE INSURANCE	1,284	2,411	1,904	2,508	2,508	2,787	11.1%
429-20-75	VISION	185	273	309	309	309	361	16.7%
	TOTAL EMPLOYEE BENEFITS	89,005	118,064	126,533	122,989	121,244	146,890	21.2%
	TOTAL PLANNING - O & M	441,429	531,461	527,051	620,776	597,338	631,420	5.7%
429-70-42	CAPITAL-VEHICLE	-	-	30,320	32,000	28,542	-	-100.0%
	TOTAL PLANNING - CAPITAL	-	-	30,320	32,000	28,542	-	-100.0%
	TOTAL PLANNING GENERAL GOV'T	441,429	531,461	557,371	652,776	625,880	631,420	0.9%

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
EXPENDITURES**

CITY HALL

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
225-6320	CITY HALL COST ALLOCATION							
481-30-10	CONTRACT SERVICES	8,418	8,688	13,514	15,960	14,386	3,860	-73.2%
481-30-15	CLEANING SERVICE	5,640	6,205	5,942	8,000	6,180	6,965	12.7%
481-30-30	AUDITING SERVICES	1,000	1,000	1,000	1,000	1,000	1,175	17.5%
481-40-31	BUILDING MAINT. & REPAIRS	8,296	35,576	10,445	22,500	8,133	11,525	41.7%
481-60-10	MATERIALS & SUPPLIES	1,995	2,548	-	1,460	1,943	2,000	2.9%
481-60-14	POSTAGE MACHINE	968	968	968	1,000	968	1,000	3.3%
481-60-22	ELECTRIC	13,074	11,918	10,256	13,500	9,019	10,400	15.3%
481-60-23	WATER/SEWER	1,142	1,142	1,190	1,200	1,180	1,225	3.8%
481-60-24	FUEL OIL	5,175	5,281	5,827	6,000	6,528	6,850	4.9%
481-95-75	BASEMENT REPAIR- CITY HALL	-	-	125,811	-	-	-	
481-95-76	STEP REPAIR- CITY HALL	-	-	-	-	26,820	-	-100.0%
481-95-77	IT/RESTROOM	-	-	-	-	43,471	-	-100.0%
225-0000	TOTAL CITY HALL BUILDING EXPENSES	45,708	73,326	174,953	70,620	119,629	45,000	-62.4%
331-10-01	LESS INTERSERVICE BILLING-CITY ADMIN.	(11,354)	(7,980)	(17,520)	(30,014)	(50,842)	(17,424)	-65.7%
331-10-02	LESS INTERSERVICE BILLING-CITY COUNCIL	(14,678)	(15,996)	(17,520)	(30,014)	(50,842)	(17,424)	-65.7%
331-10-03	LESS INTERSERVICE BILLING-CODE ENF.	(7,354)	(7,980)	-	-	-	-	
331-10-04	LESS INTERSERVICE BILLING-IT	(4,968)	(5,796)	(6,535)	(10,593)	(17,944)	(6,150)	-65.7%
331-10-05	LESS INTERSERVICE BILLING-P&Z	(7,354)	(7,980)	-	-	-	-	
331-10-XX	LESS INTERSERVICE BILLING-ELEC MRG ELIM	-	-	-	-	-	(3,328)	
331-10-XX	LESS INTERSERVICE BILLING-W/S MRG ELIM	-	-	-	-	-	(674)	
390-10-10	TRANSFER FROM CAPITAL RESERVES	-	(27,594)	(209,177)	(147,550)	-	-	
	NET CITY HALL COST	-	-	(75,799)	(147,551)	0	0	

**CITY OF MILFORD
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EXPENDITURES**

FINANCE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1310	FINANCE							
415-10-10	SALARIES & WAGES	296,556	303,415	310,371	364,424	381,952	334,076	-12.5%
415-10-11	SALARIES & WAGES-VACATIC	1,040	1,056	1,083	1,116	1,116	1,172	5.1%
415-10-40	SALARIES & WAGES-SICK/VAC	10,967	-	-	32,976	32,976	-	-100.0%
415-30-10	CONTRACT SERVICES	2,628	3,749	8,703	12,000	6,596	9,500	44.0%
415-30-11	CONTRACT SERVICES - TAX A	15,400	21,700	17,500	to C/S	-	-	
415-30-15	CLEANING SERVICES	8,580	8,910	8,117	9,000	4,344	6,500	49.6%
415-30-30	AUDITING SERVICE	1,000	1,000	1,000	1,000	1,000	1,175	17.5%
415-40-29	MAINT. & REPAIR-VEHICLE LA	-	675	-	to C/S	-	-	
415-40-30	MAINT. & REPAIR-VEHICLE	72	914	-	to C/S	-	-	
415-50-20	INSURANCE & BONDING	1,216	1,328	1,129	775	702	750	6.8%
415-50-30	TELEPHONE	1,120	1,127	1,147	1,200	1,183	1,275	7.7%
415-50-31	CELLPHONE	852	962	999	1,000	968	-	-100.0%
415-50-62	CAMA TAX SOFTWARE	7,030	8,210	7,605	to C/S	-	-	
415-50-90	TRAINING	5,404	5,582	4,959	6,500	2,464	6,125	148.6%
415-60-10	MATERIALS & SUPPLIES	6,621	6,133	6,092	6,000	5,654	5,800	2.6%
415-60-11	GENERAL EXPENSE	1,846	721	583	2,000	801	1,000	24.9%
415-60-12	COMPUTER	4,637	3,953	5,409	6,000	5,020	2,500	-50.2%
415-60-13	COPIER	1,119	1,150	1,300	1,500	1,439	1,490	3.5%
415-60-15	POSTAGE	2,719	2,377	2,694	2,500	2,545	2,000	-21.4%
415-60-17	GAS & OIL	36	79	664	to C/S	-	-	
415-69-20	OFFICE FURNITURE	-	-	-	3,000	2,500	2,200	-12.0%
415-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	1,500	1,500	0.0%
415-69-28	MILEAGE	-	-	-	200	-	170	
	TOTAL GENERAL EXPENSE	368,843	373,041	379,355	451,191	452,760	377,233	-16.7%

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FINANCE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1310	FINANCE							
	EMPLOYEE BENEFITS							
415-20-10	MEDICAL	35,396	39,588	44,336	45,440	45,440	44,234	-2.7%
415-20-20	SOCIAL SECURITY	23,706	23,341	24,664	31,827	31,827	26,738	-16.0%
415-20-30	RETIREMENT	34,484	37,138	38,489	43,365	43,365	45,550	5.0%
415-20-50	UNEMPLOYMENT COMPENSA	1,473	1,339	1,412	1,680	1,680	1,252	-25.5%
415-20-60	WORKMAN'S COMPENSATION	722	594	490	549	549	427	-22.3%
415-20-70	GROUP LIFE INSURANCE	2,090	1,168	1,399	2,831	2,831	2,534	-10.5%
415-20-75	VISION	165	298	214	268	268	247	-7.7%
	TOTAL EMPLOYEE BENEFITS	<u>98,036</u>	<u>103,466</u>	<u>111,004</u>	<u>125,960</u>	<u>125,960</u>	<u>120,982</u>	<u>-4.0%</u>
	FINANCE BUILDING							
415-40-31	MAINTENANCE & REPAIRS	4,126	4,144	5,772	8,000	8,389	2,920	-65.2%
415-60-22	ELECTRIC	5,636	4,199	4,988	5,500	4,551	4,750	4.4%
415-60-23	WATER/SEWER	190	257	219	225	562	315	-43.9%
	MUNICIPAL BUILDING EXPENSE	<u>9,952</u>	<u>8,600</u>	<u>10,979</u>	<u>13,725</u>	<u>13,503</u>	<u>7,985</u>	<u>-40.9%</u>
	TOTAL FINANCE - O & M	<u>476,831</u>	<u>485,107</u>	<u>501,338</u>	<u>590,876</u>	<u>592,223</u>	<u>506,200</u>	<u>-14.5%</u>
	TOTAL FINANCE GENERAL GOV'T	<u>476,831</u>	<u>485,107</u>	<u>501,338</u>	<u>590,876</u>	<u>592,223</u>	<u>506,200</u>	<u>-14.5%</u>

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INFORMATION TECHNOLOGY

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1510	INFORMATION TECHNOLOGY							
418-10-10	SALARIES & WAGES	114,900	117,130	122,249	182,243	140,741	301,154	114.0%
418-10-11	SALARIES & WAGES-VACATION SELLBACK	1,625	-	1,716	-	-	-	
418-10-40	SALARIES & WAGES-SICK/VACATION PAYOFF	-	-	-	21,536	21,536	-	-100.0%
418-30-09	CONTRACT SERVICE - ERP	-	-	-	72,000	49,115	-	-100.0%
418-30-10	CONTRACT SERVICES	1,260	1,272	1,291	1,350	1,450	1,500	3.5%
418-xx-xx	SECURITY/DISASTER RECOVERY	-	-	-	-	-	4,000	
418-30-30	AUDITING	1,000	1,000	1,000	1,000	1,000	1,175	17.5%
418-40-29	MAINT. & REPAIR-VEHICLE LABOR	1,575	-	2,430	1,000	475	1,000	110.5%
418-40-30	MAINT. & REPAIR-VEHICLE	449	-	600	900	128	900	601.5%
418-50-20	INSURANCE & BONDING	584	684	716	975	1,236	1,400	13.3%
418-50-30	TELEPHONE	510	513	520	600	536	575	7.2%
418-50-31	CELLPHONE	852	962	1,000	1,000	968	2,040	110.7%
418-50-60	SOFTWARE MAINTENANCE	98,518	111,155	130,928	145,000	145,000	153,000	5.5%
418-50-90	TRAINING	3,336	3,799	-	6,000	5,770	10,000	73.3%
418-60-10	MATERIALS & SUPPLIES	5,805	5,993	5,755	8,800	7,160	6,000	-16.2%
418-60-11	GENERAL EXPENSE	69	42	205	200	237	200	-15.5%
418-60-12	COMPUTER	29,879	29,606	28,818	26,700	26,700	35,000	31.1%
418-60-17	GASOLINE & OIL	184	175	291	300	143	300	109.6%
418-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	5,000	5,000	0.0%
418-90-80	COST ALLOCATION: CITY HALL BUILDING	4,968	5,796	6,535	10,593	17,944	6,150	-65.7%
	TOTAL GENERAL EXPENSE	265,514	278,127	304,054	480,197	425,139	529,394	24.5%

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INFORMATION TECHNOLOGY

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1510	INFORMATION TECHNOLOGY							
	EMPLOYEE BENEFITS							
418-20-10	MEDICAL	18,716	18,715	18,715	34,631	8,785	28,101	219.9%
418-20-20	SOCIAL SECURITY	9,123	9,176	9,728	15,615	12,414	23,084	85.9%
418-20-30	RETIREMENT	11,067	11,400	11,893	17,341	8,731	25,404	191.0%
418-20-50	UNEMPLOYMENT COMPENSATION	625	569	566	1,120	890	1,565	75.8%
418-20-60	WORKMAN'S COMPENSATION	274	221	196	314	300	383	27.7%
418-20-70	GROUP LIFE INSURANCE	608	722	730	1,486	582	2,011	245.6%
418-20-75	VISION	62	62	62	108	41	556	1246.7%
	TOTAL EMPLOYEE BENEFITS	40,475	40,865	41,890	70,615	31,743	81,105	155.5%
	TOTAL INFORMATION TECHNOLOGY-O & M	305,989	318,992	345,944	550,812	456,882	610,499	33.6%
418-70-40	CAPITAL-EQUIPMENT	63,000	47,726	45,796	30,000	29,000	-	-100.0%
418-70-42	CAPITAL-VEHICLE	-	-	-	32,000	27,396	-	-100.0%
	TOTAL INFO TECHNOLOGY CAPITAL	63,000	47,726	45,796	62,000	56,396	-	-100.0%
	TOTAL INFO TECHNOLOGY GENERAL GOV'T	368,989	366,718	391,740	612,812	513,278	610,499	18.9%

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POLICE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1610	POLICE DEPARTMENT							
421-10-10	SALARIES & WAGES-SWORN OFFICERS	1,913,037	2,180,362	2,406,619	2,460,007	2,414,350	2,658,505	10.1%
421-10-11	SALARIES & WAGES-VACATION SELLBACK	12,282	14,082	16,189	22,508	13,905	19,286	38.7%
421-10-12	SALARIES & WAGES - HOLIDAY SELLBACK	-	-	3,605	4,968	1,892	2,026	7.0%
421-10-13	SALARIES & WAGES - HOLIDAY (2) PAYOFF	-	-	8,643	22,770	22,770	22,000	-3.4%
421-10-30	SALARIES & WAGES-OFFICERS OVERTIME	146,812	148,839	122,171	142,192	119,011	130,000	9.2%
421-10-35	SALARIES & WAGES-OFFICERS COURT STANDBY	33,064	29,265	16,043	38,000	2,062	38,000	1742.8%
421-10-40	SALARIES & WAGES - SICK & VACATION PAYOUT	-	-	46,409	-	-	-	
421-10-50	SALARIES & WAGES-OFFICERS ON CALL	60,120	61,252	63,048	50,000	37,427	40,000	6.9%
421-10-55	SALARIES & WAGES-SHIFT DIFFERENTIAL	15,078	16,011	20,428	20,000	19,747	20,000	1.3%
421-10-60	SALARIES & WAGES-DOWNTOWN PATROL	9,669	-	-	-	-	-	
421-11-10	SALARIES & WAGES-CIVILIAN	387,810	428,214	492,208	505,524	505,459	543,271	7.5%
421-11-11	SALARIES & WAGES-VACATION SELLBACK	2,770	2,811	2,925	3,027	3,005	3,157	5.1%
421-11-13	SALARIES & WAGES - HOLIDAY (2) PAYOFF	-	-	1,533	4,064	4,064	3,000	-26.2%
421-11-30	SALARIES & WAGES-CIVILIAN OVERTIME	35,622	39,851	43,767	53,808	53,808	40,000	-25.7%
421-11-40	SALARIES & WAGES - SICK & VACATION PAYOUT	5,395	5,836	3,256	-	-	-	
421-11-55	SALARIES & WAGES-SHIFT DIFFERENTIAL	3,944	4,846	7,048	5,500	6,304	6,300	-0.1%
421-12-10	SALARIES & WAGES-CROSS. GUARDS	10,053	11,155	3,831	9,163	1,964	6,139	212.5%
421-30-10	CONTRACT SERVICES	27,933	71,516	57,180	203,050	66,944	244,328	265.0%
421-30-12	BEHAVIORAL HEALTH UNIT	-	-	-	20,000	-	50,000	
421-30-20	LEGAL EXPENSE	22,685	46,525	43,791	65,000	77,193	65,000	-15.8%
421-30-22	LAWSUIT SETTLEMENT	-	-	70,000	-	-	-	
421-30-30	AUDITING	5,000	5,000	5,000	5,000	5,000	5,875	17.5%
421-50-20	INSURANCE	38,360	42,444	41,240	47,200	45,341	55,550	22.5%
421-50-30	TELEPHONE	5,955	6,176	8,302	8,000	7,691	8,400	9.2%
421-50-31	CELLPHONE	10,041	9,792	11,159	11,500	10,651	11,175	4.9%
421-50-40	ADVERTISING & PRINTING	1,984	2,106	2,117	5,000	1,698	5,000	194.4%
421-50-90	TRAINING	41,000	50,414	35,452	27,000	27,000	47,000	74.1%
421-60-10	MATERIALS & SUPPLIES	19,268	21,079	14,330	18,000	16,290	19,000	16.6%
421-60-11	GENERAL EXPENSE	6,531	5,747	4,788	7,500	5,506	7,500	36.2%
421-60-18	UNIFORMS & EQUIPMENT	37,118	84,198	36,068	42,300	36,130	42,300	17.1%
421-65-11	SENIOR PATROL	536	755	292	1,000	-	1,000	
421-65-13	CRIMINAL INVESTIGATION FUND	4,359	2,136	395	1,000	-	2,000	
421-65-14	COMMUNITY POLICING	4,745	4,112	4,144	5,000	545	5,000	817.8%
421-65-16	K-9 UNIT EXPENSE	3,261	839	5,088	4,500	4,107	17,500	326.1%
421-65-17	SPECIAL OPS GROUP EXPENSE	3,791	3,000	709	3,000	2,235	3,000	34.3%
	TOTAL GENERAL SERVICE EXPENSE	2,868,225	3,298,363	3,597,778	3,815,581	3,512,096	4,121,311	17.3%

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POLICE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1610	POLICE DEPARTMENT EMPLOYEE BENEFITS							
421-20-10	MEDICAL	519,635	567,501	566,901	591,779	539,851	575,988	6.7%
421-20-20	SOCIAL SECURITY	210,641	237,224	264,072	257,098	245,241	272,417	11.1%
421-20-30	RETIREMENT	336,142	498,001	560,333	592,354	562,749	591,776	5.2%
421-20-50	UNEMPLOYMENT COMPENSATION	13,766	14,999	14,668	14,798	13,679	16,002	17.0%
421-20-60	WORKMAN'S COMPENSATION	129,178	117,535	125,001	119,782	108,247	112,685	4.1%
421-20-70	GROUP LIFE INSURANCE	16,285	22,781	18,882	24,576	24,576	25,653	4.4%
421-20-75	VISION	2,462	2,668	2,870	2,946	2,877	3,008	4.5%
	TOTAL EMPLOYEE BENEFITS	<u>1,228,108</u>	<u>1,460,709</u>	<u>1,552,727</u>	<u>1,603,333</u>	<u>1,497,221</u>	<u>1,597,529</u>	6.7%
	VEHICLE EXPENSE							
421-40-29	MAINTENANCE-GARAGE LABOR	64,022	56,281	64,441	60,000	59,153	62,000	4.8%
421-40-30	MAINTENANCE-PARTS & REPAIRS	26,965	21,993	23,148	42,000	43,867	65,000	48.2%
421-50-21	INSURANCE	23,436	25,429	27,679	33,525	47,558	55,770	17.3%
421-60-17	GASOLINE & OIL	56,088	57,358	56,495	60,000	53,065	62,000	16.8%
421-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	95,000	54,050	-43.1%
	TOTAL VEHICLE EXPENSE	<u>170,511</u>	<u>161,061</u>	<u>171,763</u>	<u>195,525</u>	<u>298,642</u>	<u>298,820</u>	0.1%
	HEADQUARTERS EXPENSE							
421-40-31	MAINTENANCE & REPAIR BUILDING	6,209	12,787	5,204	16,500	18,041	15,000	-16.9%
421-40-32	MAINTENANCE & REPAIR OF EQUIPMENT	11,750	10,168	5,969	16,900	5,407	25,900	379.0%
421-60-12	COMPUTERS	7,506	8,157	7,583	10,000	6,767	10,000	47.8%
421-60-13	COPIERS	1,841	3,000	4,037	5,000	4,103	6,000	46.2%
421-60-15	POSTAGE	2,024	3,226	928	2,900	1,741	2,900	66.6%
421-60-22	ELECTRIC	22,851	21,961	19,758	22,000	18,612	20,000	7.5%
421-60-23	WATER/SEWER	2,739	2,560	2,538	3,000	2,646	2,750	3.9%
421-60-24	FUEL OIL	3,981	5,431	2,582	4,000	3,270	3,500	7.0%
	TOTAL HEADQUARTERS EXPENSE	<u>58,902</u>	<u>67,290</u>	<u>48,599</u>	<u>80,300</u>	<u>60,587</u>	<u>86,050</u>	42.0%
	TOTAL POLICE DEPARTMENT- O & M	<u>4,325,745</u>	<u>4,987,423</u>	<u>5,370,867</u>	<u>5,694,739</u>	<u>5,368,546</u>	<u>6,103,710</u>	13.7%
	CAPITAL OUTLAY							
421-70-20	CAPITAL-BUILDING	-	8,000	-	-	-	-	
421-70-40	CAPITAL-EQUIPMENT	-	-	13,570	-	-	-	
421-70-42	CAPITAL-VEHICLES	83,049	84,946	89,456	105,700	93,987	-	-100.0%
	TOTAL POLICE DEPARTMENT CAPITAL	<u>83,049</u>	<u>92,946</u>	<u>103,026</u>	<u>105,700</u>	<u>93,987</u>	<u>-</u>	-100.0%
	TOTAL POLICE GENERAL GOV'T	<u>4,408,794</u>	<u>5,080,369</u>	<u>5,473,893</u>	<u>5,800,439</u>	<u>5,462,533</u>	<u>6,103,710</u>	11.7%

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STREETS & GROUNDS

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1810	STREETS & GROUNDS DIVISION							
431-10-10	SALARIES & WAGES	225,916	194,033	203,100	215,571	215,570	237,672	10.3%
431-10-11	SALARIES & WAGES-VACATION SELLBACK	1,599	837	871	905	905	940	3.9%
431-10-30	SALARIES & WAGES-OVERTIME	12,411	8,394	4,760	7,775	7,387	5,600	-24.2%
431-10-50	SALARIES & WAGES-ON CALL	13,508	12,191	12,519	13,014	13,014	13,400	3.0%
431-30-10	CONTRACT SERVICES	4,023	29,566	2,712	14,100	5,270	11,500	118%
431-30-20	LEGAL	-	-	-	2,000	570	2,000	250.9%
431-30-30	AUDITING	2,000	3,000	3,000	3,000	3,000	3,525	17.5%
431-30-50	ENGINEERING SERVICES	1,665	991	820	1,500	-	1,500	
431-40-29	MAINT. & REPAIR-VEHICLE LABOR	20,640	20,450	13,854	15,000	21,067	25,000	18.7%
431-40-30	MAINT. & REPAIR-VEHICLES	9,258	15,937	11,000	18,000	18,984	25,000	31.7%
431-50-13	ENVIRONMENTAL COMPLIANCE	-	-	3,060	15,000	15,000	16,500	10.0%
431-50-20	INSURANCE	15,995	15,520	13,687	14,675	14,767	16,225	9.9%
431-50-30	TELEPHONE	366	368	373	400	386	425	10.1%
431-50-31	CELLPHONE	231	792	1,285	2,350	1,741	3,375	93.8%
431-50-40	ADVERTISING & PRINTING	487	470	619	1,200	1,091	1,200	10.0%
431-50-60	SOFTWARE MAINTENANCE	-	-	-	300	213	300	40.7%
431-50-90	TRAINING	245	682	1,059	6,000	593	6,000	911.3%
431-60-10	MATERIALS & SUPPLIES	2,450	3,197	946	1,500	1,518	2,000	31.8%
431-60-11	GENERAL EXPENSE	494	730	230	770	947	770	-18.7%
431-60-12	COMPUTER	-	-	2,864	-	-	-	
431-60-17	GASOLINE & OIL	12,106	12,790	11,518	13,500	11,912	13,500	13.3%
431-60-18	UNIFORMS & EQUIPMENT	4,195	4,985	3,148	5,500	2,646	5,500	107.9%
431-60-19	RADIO	-	-	-	4,000	389	500	28.6%
432-60-21	NATURAL GAS (New FY22)	-	-	-	-	-	1,300	
431-60-70	STREET SIGNS & MARKERS	3,096	6,688	25,746	35,000	22,690	35,000	54.3%
431-60-71	STREET & ROAD MATERIALS	10,531	15,707	24,181	15,000	15,000	15,000	0.0%
431-60-72	SNOW & ICE REMOVAL	8,704	6,180	2,037	10,000	9,564	10,000	4.6%
431-60-73	STORM SEWERS & DRAINS	-	4,492	7,261	10,000	6,926	10,000	44.4%
431-60-75	SIDEWALKS & CURBS	251	18,921	46,129	50,000	13,070	25,000	91.3%
431-60-76	STREET LIGHTS	91,055	92,197	91,827	92,000	92,839	92,000	-0.9%
431-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	93,518	93,518	0.0%
431-90-80	COST ALLOCATION: PUBLIC WORKS	90,787	115,655	68,639	109,300	76,904	92,294	20.0%
	TOTAL GENERAL EXPENSE	532,013	584,773	557,245	677,360	667,480	766,544	14.8%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

STREETS & GROUNDS

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1810	STREETS & GROUNDS DIVISION							
	EMPLOYEE BENEFITS							
431-20-10	MEDICAL	73,074	61,764	59,384	59,318	56,054	65,794	17.4%
431-20-20	SOCIAL SECURITY	19,574	16,482	17,147	18,122	18,121	19,574	8.0%
431-20-30	RETIREMENT	27,248	23,833	23,072	26,096	23,561	26,891	14.1%
431-20-50	UNEMPLOYMENT COMPENSATION	1,592	1,130	1,336	1,345	1,345	1,502	11.7%
431-20-60	WORKMEN'S COMPENSATION	12,583	11,678	8,764	9,232	8,329	8,977	7.8%
431-20-70	GROUP LIFE INSURANCE	1,620	1,808	1,128	1,786	1,786	1,940	8.6%
431-20-75	VISION	303	264	272	287	272	297	9.1%
	TOTAL EMPLOYEE BENEFITS	<u>135,994</u>	<u>116,959</u>	<u>111,103</u>	<u>116,186</u>	<u>109,468</u>	<u>124,974</u>	<u>14.2%</u>
	BUILDING EXPENSES							
431-60-23	WATER	168	160	66	100	-	-	
	TOTAL BUILDING EXPENSE	<u>168</u>	<u>160</u>	<u>66</u>	<u>100</u>	<u>-</u>	<u>-</u>	
	TOTAL STREETS & GROUNDS - O & M	<u>668,175</u>	<u>701,892</u>	<u>668,414</u>	<u>793,646</u>	<u>776,948</u>	<u>891,518</u>	<u>14.7%</u>
	CAPITAL OUTLAY							
431-70-40	CAPITAL-EQUIPMENT	60,000	70,848	32,223	-	-	-	
431-70-42	CAPITAL-VEHICLES	144,712	45,216	-	-	-	-	
431-70-44	CAPITAL-INFRASTRUCTURE	247,798	98,642	-	-	-	-	
	TOTAL STREETS & GROUNDS CAPITAL & DEBT	<u>452,510</u>	<u>214,706</u>	<u>32,223</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	TOTAL STREETS & GROUNDS GENERAL GOV'T	<u>1,120,685</u>	<u>916,598</u>	<u>700,637</u>	<u>793,646</u>	<u>776,948</u>	<u>891,518</u>	<u>14.7%</u>

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

PARKS & RECREATION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1910	PARKS & RECREATION							
451-10-10	SALARIES & WAGES	322,326	282,387	327,141	375,472	304,916	400,413	31.3%
451-10-11	SALARIES & WAGES-VACATION SELLBACK	4,842	2,006	1,042	1,079	1,074	3,132	191.7%
451-10-15	SALARIES-SUMMER PLAYGROUND	13,112	14,487	11,562	14,000	-	14,000	
451-10-20	SALARIES-TEMPORARY WAGES	-	-	-	2,663	1,142	2,717	138.0%
451-10-30	SALARIES-TEMP. OVERTIME	1,372	550	1,324	2,000	1,383	2,000	44.7%
451-10-40	SALARIES-SICK & VACATION PAYOUT	17,186	513	-	-	12,734	-	-100.0%
451-30-10	CONTRACT SERVICES	172,678	184,527	146,740	134,820	124,928	244,080	95.4%
451-30-11	BOYS AND GIRLS CLUB RENTAL	33,000	18,750	18,750	18,750	18,750	18,750	0.0%
435-30-15	CLEANING	-	-	-	-	-	6,775	
451-30-20	LEGAL	-	680	493	1,500	1,133	1,000	-11.7%
451-30-30	AUDITING	2,000	3,000	3,000	3,000	3,000	3,525	17.5%
451-30-50	ENGINEERING	-	2,000	1,490	2,000	2,000	2,000	0.0%
451-40-29	MAINT. & REPAIR-VEHICLES LABOR	18,678	16,400	14,610	10,000	13,333	15,000	12.5%
451-40-30	MAINT. & REPAIR-VEHICLES	21,763	11,743	8,815	10,000	10,000	10,000	0.0%
451-40-31	MAINTENANCE & REPAIR-BUILDING	16,804	11,188	11,837	13,000	8,043	2,630	-67.3%
451-40-34	MAINTENANCE & REPAIR-FACILITIES	70,345	74,405	75,518	79,942	70,548	80,000	13.4%
451-50-20	INSURANCE	10,510	11,510	13,890	15,825	16,123	18,190	12.8%
451-50-30	TELEPHONE	1,483	1,627	1,508	1,550	1,563	1,700	8.8%
451-50-31	CELLPHONE	-	697	960	1,000	960	1,025	6.7%
451-50-40	ADVERTISING & PRINTING	2,836	2,563	1,776	3,000	731	2,000	173.6%
451-50-60	SOFTWARE MAINTENANCE	3,073	3,165	3,260	3,458	3,457	3,500	1.2%
451-50-90	TRAINING	5,075	4,723	1,265	4,500	1,406	3,000	113.4%
451-60-10	MATERIALS & SUPPLIES	2,675	2,932	2,952	4,000	3,447	4,000	16.0%
451-60-11	GENERAL EXPENSES	907	483	262	1,000	43	1,000	2208%
451-60-12	COMPUTER	3,808	820	2,789	3,000	1,867	3,000	60.7%
451-60-13	COPIER	3,418	3,300	3,626	3,500	3,788	4,000	5.6%
451-60-15	POSTAGE	122	69	25	175	1	100	14900%
451-60-17	GASOLINE & OIL	12,071	12,748	9,685	15,000	8,497	15,000	76.5%
451-60-22	ELECTRIC	8,943	13,140	12,659	14,000	9,651	11,000	14.0%
451-60-23	WATER/SEWER	12,547	11,789	12,792	14,000	14,707	15,300	4.0%
451-60-24	FUEL OIL	1,135	6,612	1,913	8,000	3,289	3,500	6.4%
451-60-25	UNIFORMS	-	2,996	2,243	3,000	1,750	3,000	71.4%
451-69-20	OFFICE FURNITURE (New FY22)	-	-	-	-	-	1,000	
451-69-XX	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	46,287	46,287	0.0%
	TOTAL GENERAL EXPENSE :	762,709	701,810	693,927	763,234	690,549	942,624	36.5%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

PARKS & RECREATION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
101-1910	PARKS & RECREATION							
	EMPLOYEE - BENEFITS							
451-20-10	MEDICAL	84,279	69,550	57,800	60,142	46,261	74,984	62.1%
451-20-20	SOCIAL SECURITY	27,663	23,093	26,552	30,580	24,488	32,171	31.4%
451-20-30	RETIREMENT	37,807	33,107	38,205	46,177	33,620	41,603	23.7%
451-20-50	UNEMPLOYMENT COMPENSATION	2,053	1,610	1,924	2,213	1,608	2,620	62.9%
451-20-60	WORKMAN'S COMPENSATION	15,279	9,925	11,138	13,137	9,625	12,438	29.2%
451-20-70	GROUP LIFE INSURANCE	2,250	2,341	2,930	3,076	2,466	3,107	26.0%
451-20-75	VISION	366	309	340	407	316	448	41.8%
451-20-80	RETIREE HEALTH INSURANCE	7,840	5,227	-	-	-	-	
	TOTAL EMPLOYEE BENEFITS	<u>177,537</u>	<u>145,162</u>	<u>138,889</u>	<u>155,732</u>	<u>118,384</u>	<u>167,372</u>	41.4%
	TOTAL PARKS & RECREATION - O & M	940,246	846,972	832,816	918,966	808,932	1,109,996	37.2%
	CAPITAL OUTLAY							
451-70-20	CAPITAL-BUILDING	11,907	1,802	-	32,000	-	-	
451-70-40	CAPITAL-EQUIPMENT	36,529	36,078	7,800	21,000	19,752	-	-100.0%
451-70-42	CAPITAL-VEHICLES	-	55,077	-	80,000	80,000	-	-100.0%
451-70-50	CAPITAL-PARKS	20,971	20,299	-	132,500	34,000	-	-100.0%
	TOTAL PARKS & RECREATION - CAPITAL	<u>69,407</u>	<u>113,256</u>	<u>7,800</u>	<u>265,500</u>	<u>133,752</u>	<u>-</u>	-100.0%
201-7010	PARKS & RECREATION ENTERPRISE FUND							
451-10-10	SALARIES & WAGES	17,941	15,449	10,257	16,000	3,600	16,000	344.4%
451-various	SOCIAL SECURITY/UNEMPLOYMENT/WC	2,655	2,351	1,355	2,118	461	2,079	351.2%
451-69-10	EXPENDITURES	72,348	48,775	33,274	56,882	5,561	56,921	923.5%
347-10-10	ENTERPRISE PROGRAM REVENUES	(97,244)	(75,679)	(40,885)	(75,000)	(22,575)	(25,000)	10.7%
	ARPA - OPERATING SUPPORT	-	-	-	-	-	(97,000)	
	TOTAL P&R ENTERPRISE EXPENSE	<u>(4,301)</u>	<u>(9,104)</u>	<u>4,001</u>	<u>-</u>	<u>(12,953)</u>	<u>(47,000)</u>	262.9%
	TOTAL PARKS & RECREATION BUDGET	<u>1,005,353</u>	<u>951,124</u>	<u>844,617</u>	<u>1,184,466</u>	<u>929,731</u>	<u>1,062,996</u>	14.3%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

CITY COUNCIL

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
GENERAL GOVERNMENT								
101-1110	CITY COUNCIL							
411-10-10	SALARIES & WAGES-COUNCIL	27,534	23,110	24,050	30,000	28,944	33,380	15.3%
411-20-20	SOCIAL SECURITY	1,109	1,190	1,840	2,295	2,214	2,554	15.3%
411-30-xx	TRANSCRIPTION SERVICES (new FY22)	-	-	-	-	-	15,000	
411-30-10	CONTRACT SERVICES-RECORDING EQUIP.	-	8,975	-	-	-	-	
411-30-xx	CONTRACT SERVICE-ADA TRANSITION PLAN	-	-	200	49,700	49,700	-	-100.0%
411-30-20	LEGAL	17,109	25,391	39,119	45,000	17,780	35,000	96.9%
411-60-12	COMPUTER EXPENSE	-	-	8,245	-	-	5,000	
411-68-11	PUBLIC OFFICIALS & LIABILITY INSURANCE	17,067	17,397	18,235	20,400	21,859	25,745	17.8%
411-68-12	CHRISTMAS DECORATIONS	1,100	9,581	-	7,000	-	5,000	
411-68-13	COUNCIL EXPENSE	17,376	18,238	18,335	34,200	19,068	35,000	83.6%
411-68-14	EMPLOYEE RECOGNITION	10,317	16,418	20,167	28,000	13,629	28,000	105.4%
411-68-15	CODIFICATION	9,794	8,077	15,070	15,000	8,971	15,000	67.2%
411-68-16	CARLISLE FIRE COMPANY	140,000	100,000	140,000	140,000	140,000	140,000	0.0%
411-68-17	MUSEUM	26,000	30,000	30,000	30,000	30,000	30,000	0.0%
411-68-19	DOWNTOWN MILFORD INC.	40,000	45,000	45,860	45,860	45,860	45,860	0.0%
411-68-XX	MILFORD PUBLIC LIBRARY	-	-	25,000	25,000	25,000	25,000	0.0%
411-68-34	ECONOMIC DEVELOPMENT	1,713	1,712	1,843	2,000	207	-	-100.0%
411-68-37	ARMORY EXPENSE	12,865	8,061	6,659	9,000	7,336	23,600	221.7%
411-68-39	RESIDENT SURVEY	-	9,975	-	-	-	18,500	
411-68-40	STRATEGIC PLAN	20,000	-	-	-	-	-	
411-68-41	KENT ECONOMIC PARTNERSHIP	-	30,000	30,000	30,000	-	-	
411-68-44	POLICE FACILITY PROMOTIONS	-	-	7,000	-	-	-	
411-68-45	COMMUNITY FESTIVALS	-	-	-	60,000	30,000	60,000	100.0%
411-68-48	EMERGENCY OPS PLAN	-	-	-	11,630	11,630	-	-100.0%
411-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	1,500	1,500	0.0%
411-90-80	COST ALLOCATION: CITY HALL BUILDING	14,678	15,996	17,520	30,014	50,842	17,424	-65.7%
101-1210	ELECTIONS							
414-10-10	SALARIES-ELECTIONS	2,328	4,455	1,467	6,000	-	6,000	
414-60-12	SUPPLIES-ELECTIONS	1,000	2,255	2,022	2,000	810	2,800	245.7%
	TOTAL COUNCIL AND ELECTIONS O & M	359,990	375,831	452,632	623,099	505,349	570,363	12.9%
411-70-40	CAPITAL - EQUIPMENT	-	-	13,010	-	-	-	
	TOTAL COUNCIL AND ELECTIONS BUDGET	359,990	375,831	465,642	623,099	505,349	570,363	12.9%
	TOTAL GENERAL FUND BUDGET	8,836,743	9,363,640	9,746,400	11,073,089	10,128,231	11,585,425	14.4%



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

Enterprise Funds

Water Fund
Electric Fund

Sewer Fund
Solid Waste Fund

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 REVENUES

WATER & WASTEWATER DIVISIONS

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
202-0000	WATER DIVISION							
344-10-10	SERVICE BILLINGS	2,805,656	2,891,337	2,843,818	2,930,930	2,946,890	3,004,354	2.0%
344-10-20	LATE PENALTIES	3,387	3,531	2,375	2,500	1,038	2,500	140.8%
344-10-40	CONNECT AND RECONNECT FEES	17,255	17,352	20,300	18,000	57,552	42,400	-26.3%
344-10-45	NEW METER FEE	20,800	36,000	32,000	30,000	35,350	34,500	-2.4%
359-10-99	MISCELLANEOUS	560	-	18,268	-	-	-	
361-10-00	EARNINGS ON INVESTMENTS	17,147	34,701	6,725	3,500	12,201	9,450	-22.6%
390-20-10	TRANSFER FROM CAPITAL RESERVES	-	-	-	19,500	-	-	
	TOTAL WATER REVENUES	<u>2,864,805</u>	<u>2,982,921</u>	<u>2,923,486</u>	<u>3,004,430</u>	<u>3,053,031</u>	<u>3,093,204</u>	1.3%
203-0000	WASTEWATER DIVISION							
344-10-09	KENT COUNTY COST ADJUSTMENTS	1,863,753	1,795,819	1,859,037	1,900,000	1,981,736	1,974,629	-0.4%
344-10-10	SERVICE BILLINGS	2,611,205	2,543,298	2,429,587	2,520,845	2,574,989	2,727,735	5.9%
344-10-20	LATE PENALTIES	5,225	6,345	4,143	4,000	1,712	4,392	156.5%
359-10-99	MISCELLANEOUS	-	-	13,897	-	-	-	
361-10-00	EARNINGS ON INVESTMENTS	2,040	10,086	6,372	3,500	5,755	4,880	-15.2%
390-20 & 10-10	TRANSFER FROM CAPITAL/RESERVES	210,377	-	(15,000)	28,000	-	-	
	TOTAL WASTEWATER REVENUES	<u>4,692,600</u>	<u>4,355,548</u>	<u>4,298,036</u>	<u>4,456,345</u>	<u>4,564,192</u>	<u>4,711,636</u>	3.2%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

WATER DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
202-2020	WATER DIVISION							
432-10-10	SALARIES WAGES	163,070	160,469	176,668	197,756	193,658	211,109	9.0%
432-10-11	SALARIES WAGES-VACATION SELLBACK	714	528	550	-	-	-	
432-10-30	SALARIES WAGES-OVERTIME	16,089	12,325	13,981	16,000	15,076	15,400	2.2%
432-10-40	SALARIES WAGES - VACATION/SICK PAYOUT		372	386	163	163	-	-100.0%
432-10-50	SALARIES WAGES-ON CALL	12,699	10,812	10,684	12,000	10,741	11,000	2.4%
432-30-10	CONTRACT SERVICES	35,182	30,806	50,450	49,875	49,875	64,075	28.5%
432-30-15	SURFACE RESTORATION	-	63,335	22,457	60,000	60,000	60,000	0.0%
432-30-20	LEGAL EXPENSES	641	260	2,483	3,000	2,220	3,000	35.1%
432-30-30	AUDITING	8,000	8,000	6,000	6,000	6,000	10,050	67.5%
432-30-50	ENGINEERING	1,067	6,848	9,252	8,000	2,017	8,000	296.5%
432-40-10	WATER METERS	48,451	29,317	14,992	15,000	15,000	15,000	0.0%
432-40-11	WELLS	16,798	80,491	93,105	85,000	38,338	85,000	121.7%
432-40-12	MAINS	24,605	40,814	9,538	25,000	11,012	25,000	127.0%
432-40-13	CHEMICALS	98,400	95,680	112,801	100,000	100,345	120,000	19.6%
432-40-14	SERVICE CONNECTIONS	5,849	3,692	2,208	10,000	1,546	10,000	546.7%
432-40-15	PUMPING - POWER PURCHASED	243,760	241,615	227,803	250,000	221,344	230,000	3.9%
432-40-29	MAINT. & REPAIR-VEHICLE LABOR	11,078	10,238	9,090	15,000	12,693	15,000	18.2%
432-40-30	MAINT. & REPAIR-VEHICLES	4,495	6,167	6,679	8,000	7,200	8,000	11.1%
432-40-31	MAINT. & REPAIR-BUILDING	6,855	8,176	7,763	10,000	5,560	10,000	79.9%
432-40-34	MAINT. & REPAIR-WATER TOWERS	52,647	62,222	65,070	68,100	68,100	69,000	1.3%
432-50-19	MAINT. & REPAIR - SCADA	12,407	1,934	-	-	-	-	
432-50-20	INSURANCE	13,548	14,344	14,373	18,825	20,663	23,205	12.3%
432-50-30	TELEPHONE	327	329	333	350	344	375	9.2%
432-50-31	CELLPHONE	3,581	3,858	1,918	2,400	1,911	2,000	4.7%
432-50-40	ADVERTISING & PRINTING	625	652	361	1,000	1,149	1,000	-13.0%
432-50-60	SOFTWARE MAINTENANCE	1,781	2,775	-	1,200	1,199	1,115	-7.0%
432-50-90	TRAINING	1,249	860	563	2,500	920	2,500	171.7%
432-60-10	MATERIALS & SUPPLIES	3,144	4,350	3,352	5,000	2,181	5,000	129.2%
432-60-11	GENERAL EXPENSE	706	3,157	1,059	2,000	984	2,000	103.2%
432-60-12	COMPUTERS	-	-	802	-	-	4,000	
432-60-15	POSTAGE	-	-	982	-	-	250	
432-60-17	GASOLINE & OIL	7,911	7,810	6,821	8,000	7,979	8,000	0.3%
432-60-18	UNIFORMS	3,477	1,459	2,265	4,000	3,133	4,000	27.7%
432-60-19	RADIO	-	-	-	1,700	2,240	600	-73.2%
432-60-21	NATURAL GAS (New FY22)	-	-	-	-	-	1,300	
432-60-23	WATER	-	-	1,298	1,310	1,376	1,425	3.6%
432-60-75	SIDEWALKS	-	-	26,975	40,000	10,000	40,000	300.0%
432-69-xx	VEHICLE & EQUIPMENT REPLACEMENT	-	-	-	-	65,605	74,938	14.2%
	TOTAL WATER GENERAL EXPENSE	799,156	913,695	903,062	1,027,179	940,571	1,141,342	21.3%

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WATER DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
202-2020	WATER DIVISION							
	EMPLOYEE BENEFITS							
432-20-10	MEDICAL	41,892	32,168	38,353	40,243	37,738	37,392	-0.9%
432-20-20	SOCIAL SECURITY	15,105	13,520	14,755	17,288	16,802	18,087	7.6%
432-20-30	RETIREMENT	20,914	18,649	20,090	24,329	21,393	23,729	10.9%
432-20-50	UNEMPLOYMENT COMPENSATION	1,034	1,118	1,015	1,129	1,128	1,260	11.7%
432-20-60	WORKMEN'S COMPENSATION	9,730	6,420	7,486	8,795	8,792	8,312	-5.5%
432-20-70	GROUP LIFE INSURANCE	1,198	1,433	1,524	1,668	1,662	1,722	3.6%
432-20-71	VISION	197	190	199	227	216	249	14.9%
	TOTAL EMPLOYEE BENEFITS	90,070	73,498	83,422	93,679	87,732	90,750	3.4%
432-90-20	TRANSFER TO GENERAL FUND	-	-	-	-	300,000	300,000	0.0%
432-90-30	COST ALLOCATION: GENERAL INTERDEPARTMENTAL	175,100	185,355	190,916	212,103	212,103	238,364	12.4%
432-90-70	COST ALLOCATION: TECH SERVICES	-	-	163,915	173,560	161,993	185,940	14.8%
432-90-80	COST ALLOCATION: PUBLIC WORKS	108,953	120,636	129,652	206,456	145,264	177,082	21.9%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	113,098	138,388	138,357	149,232	134,535	139,108	3.4%
	TOTAL WATER O&M EXPENSES	1,286,377	1,431,572	1,609,324	1,862,209	1,982,198	2,272,587	14.6%
	DEBT SERVICE							
432-80-13	1992 CAB BONDS-PRINCIPAL	390,000	-	-	-	-	-	
432-80-02	2012 WASHINGTON ST. LOAN - PRINCIPAL	-	77,180	155,520	157,080	157,080	158,653	1.0%
432-80-03	2012 WASHINGTON ST. LOAN - INTEREST	35,812	26,971	23,754	22,195	22,195	20,620	-7.1%
432-80-23	2012 USDA LOAN - PRINCIPAL	91,585	93,546	95,549	97,590	97,590	99,688	2.1%
432-80-24	2012 USDA LOAN - INTEREST	94,416	92,454	90,451	88,410	88,410	86,312	-2.4%
432-80-29	2019 USDA LEAD SVC LINE REPL - DEBT SVC	-	-	-	-	-	-	
	TOTAL WATER DIVISION DEBT	611,813	290,151	1,666,695	365,275	365,275	365,274	0.0%
	CAPITAL OUTLAY							
432-70-40	CAPITAL OUTLAY-EQUIPMENT	-	19,020	-	-	-	-	
432-70-42	CAPITAL OUTLAY-VEHICLE	-	242,851	177,652	45,000	-	-	
432-70-44	CAPITAL OUTLAY-INFRASTRUCTURE	45,000	-	50,000	69,500	12,620	-	-100.0%
	TO(FROM) RESERVES or FUND BALANCE	921,615	999,327	721,236	662,445	692,938	455,344	-34.3%
	TOTAL WATER DIVISION	2,864,805	2,982,921	2,923,486	3,004,429	3,053,031	3,093,204	1.3%

CITY OF MILFORD
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 EXPENDITURES

SEWER DIVISION

ACCOUNT	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
203-3030	SEWER DIVISION							
432-10-10	SALARIES & WAGES	163,016	160,368	176,391	195,556	193,658	211,109	9.0%
432-10-11	SALARIES & WAGES-VACATION SELLBACK	714	528	550	-	-	-	
432-10-30	SALARIES & WAGES-OVERTIME	13,873	5,126	4,225	8,200	8,195	8,400	2.5%
432-10-40	SALARIES & WAGES-SICK & VACATION PAY	-	372	386	163	163	-	-100.0%
432-10-50	SALARIES & WAGES-ON CALL	12,697	9,436	10,744	12,000	10,697	11,000	2.8%
432-30-10	CONTRACT SERVICES	25,384	19,834	31,579	34,575	38,497	35,000	-9.1%
432-30-15	SURFACE RESTORATION	-	4,490	-	15,000	-	15,000	
432-30-20	LEGAL EXPENSE	-	60	749	6,000	4,110	3,000	-27.0%
432-30-30	AUDITING	8,000	8,000	6,000	14,000	14,000	10,050	-28.2%
432-30-50	ENGINEERING EXPENSE	2,570	6,694	40,562	6,000	1,250	10,000	700.0%
432-xx-xx	I&I STUDY (Moved from CIP FY22)	-	-	-	-	-	250,000	
432-40-12	MAINS	3,262	10,890	9,862	10,000	586	15,000	2461%
432-40-13	CHEMICALS	14,797	5,306	7,485	8,500	8,500	17,500	105.9%
432-40-14	SERVICE CONNECTIONS	455	446	1,988	4,000	1,296	4,000	208.6%
432-40-15	PUMPING - POWER PURCHASED	26,923	27,799	31,021	30,000	35,561	35,000	-1.6%
432-40-17	LIFT STATIONS	30,559	64,669	108,139	80,000	83,016	70,000	-15.7%
432-40-18	FACILITIES	555	4,289	3,428	5,000	2,816	5,000	77.6%
432-40-19	WASTEWATER TREATMENT	1,863,759	1,767,117	1,859,037	1,900,000	1,916,789	1,974,629	3.0%
432-40-20	WASTEWATER TREATMENT-I & I	498,169	869,885	675,333	750,000	995,585	704,943	-29.2%
432-40-29	MAINT. & REPAIRS-VEHICLES LABOR	11,078	10,238	9,090	15,000	7,435	15,000	101.7%
432-40-30	MAINT. & REPAIRS-VEHICLES	4,015	4,064	4,101	5,500	5,200	5,500	5.8%
432-40-32	MAINT. & REPAIRS-EQUIPMENT	2,988	2,056	3,066	5,000	3,454	5,000	44.8%
432-50-19	MAINT. & REPAIRS-SCADA	12,149	8,341	-	-	-	-	
432-50-20	INSURANCE	4,641	5,087	7,817	9,400	12,181	14,580	19.7%
432-50-30	TELEPHONE	256	275	279	300	289	375	29.7%
432-50-40	ADVERTISING & PRINTING	258	-	-	1,000	759	1,000	31.8%
432-50-60	SOFTWARE MAINTENANCE	1,781	2,075	-	-	-	-	
432-50-90	TRAINING	1,072	190	358	1,500	-	1,500	
432-60-10	MATERIALS & SUPPLIES	1,951	2,737	3,269	5,000	461	5,000	985.4%
432-60-11	GENERAL EXPENSES	22	2,471	105	1,500	548	1,500	173.9%
432-60-12	COMPUTERS	-	-	802	-	-	4,000	
432-60-17	GASOLINE & OIL	7,911	7,810	6,821	8,000	7,979	8,000	0.3%
432-60-18	UNIFORMS	2,508	810	1,730	4,000	1,911	4,000	109.3%
432-60-21	NATURAL GAS (New FY22)	-	-	-	-	-	1,300	
432-60-75	SIDEWALKS	-	-	650	1,000	-	1,000	
432-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	20,000	10,000	-50.0%
432-69-30	BOND DEBT SERVICE EXPENSE	1,016	375	375	375	7,798	375	-95.2%
	TOTAL SEWER GENERAL EXPENSE	2,716,379	3,011,838	3,005,942	3,136,569	3,382,732	3,457,760	2.2%

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SEWER DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
203-3030	SEWER DIVISION EMPLOYEE BENEFITS							
432-20-10	MEDICAL	41,892	32,163	38,348	39,848	37,738	37,392	-0.9%
432-20-20	SOCIAL SECURITY	15,104	13,519	14,754	16,523	16,273	17,552	7.9%
432-20-30	RETIREMENT	20,913	18,648	20,089	23,623	21,392	23,254	8.7%
432-20-50	UNEMPLOYMENT COMPENSATION	1,033	1,117	1,014	1,129	1,128	1,260	11.7%
432-20-60	WORKMEN'S COMPENSATION	9,729	6,419	7,485	8,801	8,791	8,039	-8.6%
432-20-70	GROUP LIFE INSURANCE	1,197	1,432	1,523	1,668	1,661	1,722	3.7%
432-20-75	VISION	196	190	198	227	216	249	15.4%
	TOTAL EMPLOYEE BENEFITS	90,064	73,488	83,411	91,819	87,199	89,468	2.6%
432-90-40	COST ALLOCATION: GENERAL INTERDEPAI	175,100	185,355	190,916	212,103	212,103	238,364	12.4%
432-90-70	COST ALLOCATION: TECH SERVICES	-	-	163,915	173,560	161,993	185,940	14.8%
432-90-80	COST ALLOCATION: PUBLIC WORKS	108,953	120,636	129,652	206,456	145,264	177,082	21.9%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	113,098	138,388	138,357	149,232	134,535	139,108	3.4%
	TOTAL SEWER O&M EXPENSES:	3,203,594	3,529,705	3,712,193	3,969,739	4,123,826	4,287,722	4.0%
	DEBT SERVICE							
432-80-12	2000 STATE REV. FUND LOAN-PRINCIPAL	313,750	-	-	-	-	-	
432-80-04	2016 BOND ISSUE-PRINCIPAL	75,000	185,000	185,000	190,000	190,000	195,000	2.6%
432-80-05	2016 BOND ISSUE-INTEREST	60,938	58,338	54,638	50,890	50,890	47,038	-7.6%
432-80-06	2012 STATE REV. FUND LOAN-PRINCIPAL	50,980	52,004	53,049	54,115	54,115	55,203	2.0%
432-80-07	2012 STATE REV. FUND LOAN-INTEREST	14,724	13,699	12,653	11,590	11,590	10,500	-9.4%
432-80-08	2012 KENT COUNTY BYPASS-PRINCIPAL	24,227	24,777	25,339	25,915	25,915	26,502	2.3%
432-80-09	2012 KENT COUNTY BYPASS-INTEREST	26,714	26,164	25,602	25,030	25,030	24,439	-2.4%
432-80-25	2015 (19/20) USDA LOAN-PRINCIPAL	-	-	5,228	22,575	7,871	30,303	285.0%
432-80-26	2015 (19/20) USDA LOAN-INTEREST	-	-	5,224	26,215	7,807	22,441	187.4%
	TOTAL SEWER DEBT	566,333	359,982	366,733	406,330	373,218	411,426	10.2%
	CAPITAL OUTLAY							
432-70-40	CAPITAL OUTLAY-EQUIPMENT	-	19,020	15,000	-	-	-	
432-70-42	CAPITAL OUTLAY-VEHICLE	59,427	405,000	68,260	-	-	-	
432-70-44	CAPITAL OUTLAY-INFRASTRUCTURE	52,265	-	-	-	-	-	
	TO(FROM) RESERVES or FUND BALANCE	810,981	41,841	135,850	52,276		12,488	
	TOTAL SEWER DIVISION	4,692,600	4,355,548	4,298,036	4,428,345	4,497,044	4,711,636	4.8%

CITY OF MILFORD
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 REVENUE

SOLID WASTE DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
204-0000	SOLID WASTE DIVISION							
344-10-70	SERVICE BILLINGS-COMMERCIAL	43,608	48,317	53,064	55,120	62,109	64,593	4.0%
344-10-71	SERVICE BILLINGS-RESIDENTIAL	1,063,762	1,081,054	1,179,864	1,254,850	1,274,065	1,357,486	6.5%
344-10-72	SERVICE BILLINGS-BULK TRASH	1,200	750	500	500	650	600	-7.7%
344-10-73	CONTAINER REPLACEMENT FEE	560	560	350	300	485	350	-27.8%
344-10-20	LATE PENALTIES	3,968	4,364	3,035	3,000	1,278	3,000	134.7%
344-10-96	SALE OF EQUIPMENT/SCRAP	24,563	2,825	-	-	31,080	-	-100.0%
361-10-00	EARNINGS ON INVESTMENTS	1,937	1,228	3,660	1,000	1,000	600	-40.0%
	LOAN FROM WATER RESERVES	-	-	500,000	-	-		
	TOTAL SOLID WASTE REVENUE:	<u>1,139,598</u>	<u>1,139,098</u>	<u>1,740,473</u>	<u>1,314,770</u>	<u>1,370,667</u>	<u>1,426,629</u>	4.1%

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SOLID WASTE DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
204-4040	SOLID WASTE DIVISION							
432-10-10	SALARIES & WAGES	137,883	201,129	197,081	199,543	173,018	214,789	24.1%
432-10-11	SALARIES & WAGES-VACATION SELLBACK	387	-	-	-	-	-	
432-10-13	SALARIES & WAGES - HOLIDAY BANK PAYC	-	-	84	-	-	-	
432-10-20	SALARIES & WAGES-TEMPORARY	49,380	10,834	12,156	-	-	-	
432-10-30	SALARIES & WAGES-OVERTIME	17,229	12,291	11,284	12,271	12,271	10,000	-18.5%
432-10-31	SALARIES & WAGES-SICK/VACATION PAY	7,316	-	18,208	1,890	1,890	-	-100.0%
432-10-50	SALARIES & WAGES-ON CALL	931	4,762	-	-	-	-	
432-30-10	CONTRACT SERVICE	35,169	21,482	25,361	28,650	29,560	70,080	137.1%
432-30-30	AUDITING	6,000	6,000	6,000	6,000	6,000	7,050	17.5%
432-40-29	MAINT. & REPAIR-VEHICLE LABOR	35,218	30,500	37,600	32,000	36,133	35,000	-3.1%
432-40-30	MAINT. & REPAIR-VEHICLE	40,000	51,117	53,764	59,000	77,333	70,000	-9.5%
432-42-10	LANDFILL FEES	245,438	251,240	273,900	275,000	301,196	315,000	4.6%
432-50-20	INSURANCE	9,134	10,804	6,882	9,425	10,322	11,400	10.4%
432-50-31	CELL PHONE	402	655	1,786	2,100	1,951	2,050	5.1%
432-50-40	ADVERTISING AND PRINTING	4,706	2,861	685	8,000	3,425	6,000	75.2%
432-50-60	SOFTWARE MAINTENANCE	3,411	7,100	9,200	12,250	12,250	12,460	1.7%
432-50-90	TRAINING	811	2,866	367	3,500	1,209	3,000	148.1%
432-60-10	MATERIALS & SUPPLIES	2,575	1,105	2,102	2,500	1,457	2,200	51.0%
432-60-11	GENERAL EXPENSES	544	526	545	750	933	1,000	7.2%
432-60-12	COMPUTERS	-	-	-	-	-	-	
432-60-15	POSTAGE	110	100	24	600	69	150	116.1%
432-60-17	GASOLINE & OIL	30,244	33,773	31,015	35,500	29,606	35,000	18.2%
432-60-18	UNIFORMS	2,704	3,354	4,018	5,000	3,170	5,000	57.7%
432-60-21	NATURAL GAS	2,167	1,224	1,420	1,400	3,895	to Street/W/S	
432-61-10	TRASH & RECYCLING CONTAINERS	42,059	56,546	34,887	38,000	36,785	28,500	-22.5%
432-61-11	YARD WASTE CONTAINERS	6,805	12,437	-	-	-	9,000	
432-69-20	OFFICE FURNITURE	-	-	-	-	-	-	
432-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	75,000	30,000	-60.0%
432-60-71	LOAN PAYBACK WATER RESERVES	-	-	-	71,430	71,430	71,430	0.0%
	TOTAL SOLID WASTE GENERAL EXP	680,623	722,706	728,369	804,809	888,905	939,109	5.6%

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SOLID WASTE DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
204-4040	SOLID WASTE DIVISION							
	EMPLOYEE BENEFITS							
432-20-10	MEDICAL	40,272	48,743	58,175	49,002	40,682	56,301	38.4%
432-20-20	SOCIAL SECURITY	12,210	17,341	17,358	16,368	14,319	16,955	18.4%
432-20-30	RETIREMENT	17,696	26,721	22,678	26,863	18,733	24,840	32.6%
432-20-50	UNEMPLOYMENT COMPENSATION	980	1,561	1,803	1,530	1,512	1,534	1.4%
432-20-60	WORKMEN'S COMPENSATION	7,507	7,614	8,807	8,241	6,544	7,800	19.2%
432-20-70	GROUP LIFE INSURANCE	987	1,917	1,656	1,593	1,457	1,754	20.4%
432-20-75	VISION	196	294	257	294	211	303	43.7%
	TOTAL EMPLOYEE BENEFITS	79,848	104,191	110,734	103,891	83,459	109,487	31.2%
432-90-50	COST ALLOCATION: GENERAL INTERDEPA	103,000	106,090	109,273	118,383	118,383	130,221	10.0%
432-90-80	COST ALLOCATION: PUBLIC WORKS	100,080	100,530	76,269	121,445	85,449	102,548	20.0%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	113,176	114,221	138,357	149,232	134,535	138,929	3.3%
	TOTAL SOLID WASTE O&M EXPENSES:	1,076,727	1,147,738	1,163,002	1,297,760	1,310,731	1,420,295	8.4%
	CAPITAL OUTLAY							
432-70-40	CAPITAL-EQUIPMENT	8,860	-	-	-	-	-	
432-70-42	CAPITAL-VEHICLE	254,653	-	355,763	-	-	-	
432-90-10	CAPITAL OUTLAY-TRANSFER TO RESERVE	-	-	-	18,900	-	-	
	TOTAL SOLID WASTE CAPITAL	263,513	-	355,763	-	-	-	
	TO(FROM) RESERVES or FUND BALANCE	(200,642)	(8,640)	221,708	-	-	6,335	
	TOTAL SOLID WASTE EXPENSES	1,139,598	1,139,098	1,740,473	1,316,660	1,310,731	1,426,629	8.8%

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ELECTRIC DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
205-0000	ELECTRIC DIVISION REVENUE							
344-10-10	SERVICE BILLING	24,946,717	25,807,168	24,418,095	23,854,998	22,464,649	22,113,448	-1.6%
344-10-16	FACILITY CHARGE	-	-	177,504	175,900	2,155,723	2,356,205	9.3%
344-10-20	LATE PENALTIES	49,400	54,828	37,180	40,000	20,307	45,900	126.0%
344-10-30	RETURNED CHECKS FEES	3,550	5,450	5,350	4,500	4,050	4,670	15.3%
344-10-40	CONNECTION FEES	351,077	157,536	114,629	135,000	106,635	114,123	7.0%
344-10-41	UNDERGROUND FEES	54,500	74,000	57,000	65,000	62,000	61,700	-0.5%
344-10-96	SALE OF EQUIPMENT/SCRAP	-	-	37,397	10,000	38,649	10,000	-74.1%
359-10-99	MISCELLANEOUS	-	5,668	796	-	252	-	-100.0%
361-10-00	EARNINGS ON INVESTMENTS	30,667	81,442	61,387	25,000	26,231	18,360	-30.0%
390-10-10	TRANSFER FROM RESERVES	-	103,283	-	-	-	-	
	TOTAL ELECTRIC DIVISION REVENUE	<u>25,435,910</u>	<u>26,289,375</u>	<u>24,909,338</u>	<u>24,310,398</u>	<u>24,878,496</u>	<u>24,724,407</u>	-0.6%



**CITY OF MILFORD
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EXPENDITURES**

ELECTRIC DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
205-5050	ELECTRIC DIVISION							
432-10-10	SALARIES & WAGES	839,132	813,654	724,770	721,046	707,994	837,533	18.3%
432-10-11	SALARIES & WAGES-VACATION SELLBAC	3,610	3,276	1,920	3,295	3,246	2,082	-35.9%
432-10-30	SALARIES & WAGES-OVERTIME	35,456	38,189	32,009	33,700	33,686	35,000	3.9%
432-10-40	SALARIES & WAGES-SICK/VACATION PAY	933	18,778	11,177	10,481	10,478	-	-100.0%
432-10-50	SALARIES & WAGES-ON CALL	40,246	41,636	37,079	43,584	43,584	45,000	3.2%
432-30-10	CONTRACT SERVICES	23,396	23,355	48,703	33,650	26,488	35,000	32.1%
432-30-12	SMARTMETERING	6,955	10,555	108,982	to T/S	-	to T/S	
432-30-20	LEGAL SERVICE	4,764	880	3,793	10,000	1,351	7,500	455.3%
432-30-30	AUDITING	7,429	8,169	6,454	6,000	6,000	7,050	17.5%
432-30-50	ENGINEERING SERVICE	7,772	10,959	6,321	15,000	7,503	15,000	99.9%
432-40-10	METERS	16,482	15,498	140	-	-	-	
432-40-29	MAINT. & REPAIRS-VEHICLE LABOR	33,753	23,700	22,680	25,000	24,800	25,000	0.8%
432-40-30	MAINT. & REPAIRS-VEHICLES	23,989	30,532	24,124	30,000	23,867	30,000	25.7%
432-44-20	RENTAL OF EQUIPMENT	2,489	-	-	2,500	-	2,500	
432-50-09	TREE PLANTING	-	-	-	33,800	-	35,000	
432-50-10	TRAFFIC SIGNALS	1,992	-	-	2,500	-	45,000	
432-50-11	SUB-STATIONS	37,268	27,029	3,421	33,800	4,350	35,000	704.6%
432-50-12	DISTRIBUTION LINES	307,374	230,324	303,075	325,000	268,190	325,000	21.2%
432-50-13	ENVIRONMENTAL COMPLIANCE	30,200	39,733	40,892	38,800	20,520	40,000	94.9%
432-50-14	VEGETATION CONTROL	65,107	83,252	95,102	93,400	93,400	15,000	-83.9%
432-50-15	WAREHOUSE EXPENSE	898	1,020	2,694	7,000	99	7,000	6947.0%
432-50-17	FIBER MAINTENACE	1,068	5,203	-	-	-	-	
432-50-19	SCADA	-	9,928	-	-	-	-	
432-50-20	INSURANCE	70,739	72,144	73,803	82,975	81,218	89,990	10.8%
432-50-30	TELEPHONE	2,791	2,804	2,879	2,900	2,833	3,025	6.8%
432-50-31	CELLPHONE	3,100	3,830	4,279	3,200	3,003	2,675	-10.9%
432-50-40	ADVERTISING & PRINTING	593	12	2,407	2,500	1,467	2,500	70.4%
432-50-60	SOFTWARE MAINTENANCE	3,596	4,358	-	3,850	3,770	810	-78.5%
432-50-90	TRAINING	22,765	20,208	20,830	20,000	8,173	20,000	144.7%
432-60-10	MATERIALS & SUPPLIES	3,462	1,665	274	3,500	352	3,500	894.8%
432-60-11	GENERAL EXPENSE	1,442	1,880	780	2,000	1,757	2,000	13.8%
	ELECTRIC GENERAL CONTINUED	1,598,801	1,542,571	1,578,588	1,589,481	1,378,129	1,668,165	21.0%

**CITY OF MILFORD
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ELECTRIC DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
205-5050	ELECTRIC GENERAL CONTINUED							
432-60-17	GASOLINE & OIL	21,082	17,999	17,033	20,000	14,332	20,000	39.5%
432-60-18	UNIFORMS & SAFETY GEAR	22,425	21,585	23,762	32,500	23,839	32,500	36.3%
432-60-19	RADIO	-	601	3,003	2,000	1,965	2,000	1.8%
432-60-23	WATER	2,697	2,560	2,217	2,500	2,116	2,500	18.2%
432-60-25	SMALL TOOLS	7,447	11,684	6,265	7,500	6,328	7,500	18.5%
432-60-75	SIDEWALKS	-	-	11,700	20,000	-	10,000	
432-60-90	COMPUTER	-	-	-	1,600	1,443	2,000	38.6%
432-69-20	OFFICE EQUIPMENT	2,980	22,373	1,096	2,500	175	-	-100.0%
432-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	150,000	150,000	0.0%
432-69-30	BANK CHARGES-BOND ISSUE	375	375	375	375	375	375	0.0%
432-80-30	METER DEPOSIT INTEREST EXPENSE	708	726	749	500	744	700	-5.9%
	TOTAL ELECTRIC GENERAL EXPENSE	1,656,515	1,620,474	1,644,788	1,678,956	1,579,447	1,895,740	20.0%
	EMPLOYEE BENEFITS							
432-20-10	MEDICAL	149,375	139,037	135,611	129,393	110,018	151,839	38.0%
432-20-20	SOCIAL SECURITY	71,598	71,477	62,580	62,622	61,123	70,027	14.6%
432-20-30	RETIREMENT	101,284	101,776	88,758	90,605	85,464	90,709	6.1%
432-20-50	UNEMPLOYMENT COMPENSATION	3,949	3,838	3,883	2,940	2,937	3,913	33.2%
432-20-60	WORKMEN'S COMPENSATION	42,872	35,031	34,534	31,598	31,258	31,938	2.2%
432-20-70	GROUP LIFE INSURANCE	5,923	7,064	3,844	5,932	5,924	6,758	14.1%
432-20-75	VISION	829	747	525	649	552	742	34.5%
	TOTAL EMPLOYEE BENEFITS	375,830	358,970	329,735	323,739	297,275	355,925	19.7%
	TRANSFERS TO OTHER FUNDS							
432-90-20	TRANSFER TO GENERAL FUND	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
432-90-60	COST ALLOCATION: GENERAL INTERDEF:	370,800	393,920	405,738	443,936	443,936	529,210	19.2%
432-90-70	COST ALLOCATION: TECH SERVICES	-	-	327,819	347,120	323,986	371,881	14.8%
432-90-80	COST ALLOCATION: PUBLIC WORKS	151,317	167,552	251,858	400,768	281,983	370,090	31.2%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	419,454	469,147	507,375	547,185	493,295	512,543	3.9%
	TOTAL TRANSFERS	3,441,571	3,530,619	3,992,790	4,239,009	4,043,200	4,283,723	5.9%
	TOTAL ELECTRIC O&M EXPENSE:	5,473,916	5,510,063	5,967,313	6,241,704	5,919,921	6,535,388	10.4%

CITY OF MILFORD
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ELECTRIC DIVISION

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
205-5050	ELECTRIC DIVISION							
	POWER PURCHASED							
432-50-16	DEMEC	17,315,409	16,924,718	16,194,126	16,800,000	16,375,685	16,844,386	2.9%
	TOTAL ELECTRIC O&M EXPENSES	<u>22,789,325</u>	<u>22,434,781</u>	<u>22,161,439</u>	<u>23,041,704</u>	<u>22,295,606</u>	<u>23,379,774</u>	4.9%
	DEBT SERVICE							
432-80-21	2011 BOND DEBT-PRINCIPAL	85,000	215,000	220,000	225,000	225,000	230,000	2.2%
432-80-22	2011 BOND DEBT-INTEREST	107,965	104,965	100,615	96,165	96,165	91,615	-4.7%
	TOTAL BOND DEBT	<u>192,965</u>	<u>319,965</u>	<u>320,615</u>	<u>321,165</u>	<u>321,165</u>	<u>321,615</u>	0.1%
	CAPITAL OUTLAY							
432-70-40	EQUIPMENT	30,000	100,000	133,827	20,000	20,000	-	-100.0%
432-70-42	VEHICLES	229,367	298,615	452,845	289,000	252,091	-	-100.0%
432-70-44	PROJECTS/INRASTRUCTURE	152,739	93,042	75,000	370,000	101,759	-	-100.0%
	TOTAL ELECTRIC FUND CAPITAL	<u>412,106</u>	<u>491,657</u>	<u>661,672</u>	<u>679,000</u>	<u>373,850</u>	<u>-</u>	-100.0%
	TO(FROM) RESERVES or FUND BALANCE	<u>2,041,514</u>	<u>3,042,972</u>	<u>1,765,612</u>	<u>268,529</u>	<u>1,887,875</u>	<u>1,023,018</u>	-45.8%
	TOTAL ELECTRIC FUND EXPENDITURES	<u>25,435,910</u>	<u>26,289,375</u>	<u>24,909,338</u>	<u>24,310,398</u>	<u>24,878,496</u>	<u>24,724,407</u>	-0.6%



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

Interservice Funds

Tech Services
Garage

Public Works
Tax & Utility Billing

**CITY OF MILFORD
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EXPENDITURES**

TECH SERVICES INTERSERVICE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
223-6220	TECH SERVICES - INTERSERVICE FUND					
436-10-10	SALARIES & WAGES	156,459	165,142	169,727	180,304	6.2%
436-10-11	VACATION SELL BACK	986	-	-	1,186	
436-10-30	SALARIES & WAGES-OVERTIME	3,119	2,937	2,937	3,000	2.1%
436-10-50	SALARIES & WAGES-ON CALL	7,116	7,200	8,961	9,000	0.4%
436-30-10	CONTRACT SERVICES	2,185	8,650	2,901	5,000	72.3%
436-30-12	SMART METERING	495	4,000	2,563	15,000	485.3%
436-30-30	AUDITING SERVICE	-	1,000	1,000	1,175	17.5%
436-40-10	METERS	90,603	105,000	104,000	105,000	1.0%
436-40-29	MAINT.&REPAIR-VEHICLES LABOR	2,520	2,000	3,200	3,500	9.4%
436-40-30	MAINT.&REPAIR-VEHICLES	1,526	2,000	613	2,000	226.3%
436-50-17	FIBER MAINTENANCE	11,414	8,000	1,139	25,000	2094.8%
436-50-19	SCADA MAINTENANCE	5,369	18,000	11,145	25,000	124.3%
436-50-20	INSURANCE	1,686	2,575	3,228	3,665	13.5%
436-50-31	CELLPHONE	-	1,550	1,509	2,100	39.2%
436-50-60	SOFTWARE MAINTENANCE	129,514	173,000	173,000	180,000	4.0%
436-50-90	TRAINING	150	3,000	-	2,500	
436-60-10	MATERIALS & SUPPLIES	482	2,500	35	500	1332.4%
436-60-17	GAS & OIL	2,322	3,000	2,550	3,000	17.6%
436-60-18	UNIFORMS & SAFETY GEAR	1,441	5,250	3,318	5,250	58.2%
436-60-19	RADIO	200	1,000	-	1,000	
436-60-25	SMALL TOOLS	24	2,500	124	2,500	1916.1%
436-60-90	COMPUTERS	-	5,000	3,382	2,500	-26.1%
436-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	10,500	5,250	-50.0%
436-90-20	OFFICE FURNITURE & EQUIPMENT	-	-	-	750	
436-90-81	COST ALLOCATION: PUBLIC WORKS	65,836	97,156	68,359	82,039	20.0%
	TOTAL TECH SVCS GEN. EXPENSE	483,447	620,460	574,191	666,219	16.0%

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
EXPENDITURES**

TECH SERVICES INTERSERVICE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
223-6220	TECH SERVICES - INTERSERVICE FUND					
	EMPLOYEE BENEFITS					
436-20-10	MEDICAL	31,125	29,396	29,396	30,572	4.0%
436-20-20	SOCIAL SECURITY	13,300	13,894	13,894	15,281	10.0%
436-30-30	RETIREMENT	20,351	21,729	21,729	22,461	3.4%
436-20-50	UNEMPLOYMENT COMPENSATION	828	840	840	939	11.8%
436-20-60	WORKMAN'S COMPENSATION	6,533	6,428	6,428	6,734	4.8%
436-20-70	GROUP LIFE INSURANCE	1,186	1,308	1,308	1,371	4.8%
436-20-75	VISION	185	185	185	185	0.0%
	TOTAL EMPLOYEE BENEFITS	<u>73,508</u>	<u>73,780</u>	<u>73,781</u>	<u>77,543</u>	5.1%
	TOTAL TECH SERVICES - O & M	556,955	694,240	647,972	743,761	14.8%
416-70-42	CAPITAL-VEHICLES	63,088	-	-	-	
	TOTAL TECH SERVICES	<u>620,043</u>	<u>694,240</u>	<u>647,972</u>	<u>743,761</u>	14.8%
223-0000	LESS INTERSERVICE BILLING					
331-10-20	INTERSERVICE-WATER	(155,011)	(173,560)	(161,993)	(185,940)	14.8%
331-10-30	INTERSERVICE-SEWER	(155,011)	(173,560)	(161,993)	(185,940)	14.8%
331-10-50	INTERSERVICE-ELECTRIC	(310,022)	(347,120)	(323,986)	(371,881)	14.8%
	TOTAL INTERSERVICE BILLING	<u>(620,043)</u>	<u>(694,240)</u>	<u>(647,972)</u>	<u>(743,761)</u>	14.8%
	NET INTERSERVICE ACTIVITY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

GARAGE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
221-6010	GARAGE - INTERSERVICE FUND							
434-10-10	SALARIES & WAGES	61,735	53,341	55,698	57,337	57,242	84,664	47.9%
434-10-11	SALARIES & WAGES-VACATION SELLBACK:	1,307	-	-	-	-	-	
434-10-30	SALARIES & WAGES-OVERTIME	5,752	1,614	140	1,300	704	700	-0.6%
434-10-40	SALARIES & WAGES-SICK & VACATION PA	10,726	-	-	-	-	-	
434-30-10	CONTRACT SERVICES	320	330	260	500	500	600	20.0%
434-30-30	AUDITING	2,000	2,000	2,000	2,000	2,000	2,350	17.5%
434-40-29	MAINT. & REPAIR-GARAGE LABOR	3,540	1,200	900	-	-	-	
434-40-30	MAINT. & REPAIR-VEHICLES	69	432	1,771	2,000	1,500	2,000	33.3%
434-40-31	MAINT. & REPAIR-BUILDING	595	397	9,207	3,000	2,975	3,000	0.8%
434-40-34	FACILITY MAINT. & REPAIR - GAS TANKS	1,623	4,466	5,698	6,800	6,893	3,000	-56.5%
434-50-20	INSURANCE	1,224	4,037	1,268	4,150	3,102	3,355	8.2%
434-50-30	TELEPHONE	183	184	187	200	193	225	16.6%
434-50-31	CELLPHONE	252	396	591	550	488	1,025	110.1%
434-50-60	SOFTWARE MAINTENANCE	-	-	12,954	16,050	16,050	21,451	33.7%
443-50-90	TRAINING	-	3,169	198	3,000	-	4,500	
434-60-10	MATERIALS & SUPPLIES	1,948	2,989	2,152	3,000	3,984	3,000	-24.7%
434-60-12	COMPUTER	-	1,758	-	-	-	1,500	
434-60-17	GASOLINE & OIL	1,110	806	865	1,200	723	1,200	66.0%
434-60-18	UNIFORMS & EQUIPMENT	953	1,323	1,280	1,500	1,178	3,000	154.7%
434-60-60	GARAGE EXPENSE	3,719	11,891	6,126	6,000	7,955	6,000	-24.6%
434-60-70	LOAN PAYBACK ELECTRIC RESERVES	-	-	10,000	10,000	10,000	10,000	0.0%
434-90-80	COST ALLOCATION: PUBLIC WORKS	54,466	69,393	41,142	60,722	42,725	51,274	20.0%
434-95-70	FUEL MASTER SYSTEM	-	14,480	-	-	-	-	
434-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	3,333	3,333	0.0%
	TOTAL GARAGE GENERAL EXPENSE:	151,522	174,206	152,437	179,309	161,544	206,178	27.6%
	EMPLOYEE BENEFITS							
434-20-10	MEDICAL	19,884	23,388	23,388	21,731	15,120	20,066	32.7%
434-20-20	SOCIAL SECURITY	5,736	4,375	4,645	4,495	4,433	6,387	44.1%
434-20-30	RETIREMENT	7,817	6,293	6,732	6,875	6,853	8,167	19.2%
434-20-50	UNEMPLOYMENT COMPENSATION	291	280	284	280	280	626	123.6%
434-20-60	WORKMEN'S COMPENSATION	3,678	2,369	2,407	2,282	2,283	2,949	29.2%
434-20-70	GROUP LIFE INSURANCE	452	506	183	389	342	281	-17.7%
434-20-75	VISION	67	62	62	62	62	93	50.0%
	TOTAL EMPLOYEE BENEFITS	37,925	37,273	37,701	36,114	29,372	38,569	31.3%
434-40-34	CAPITAL - EQUIPMENT	-	41,859	-	-	-	-	
	TOTAL GARAGE	189,447	253,338	190,138	215,423	190,916	244,747	28.2%
331-10-10	LESS INTERSERVICE BILLING	(189,447)	(253,338)	(190,138)	(215,423)	(190,916)	(244,747)	28.2%
	NET INTERSERVICE ACTIVITY:	-	-	-	-	-	-	

CITY OF MILFORD
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PUBLIC WORKS

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
222-6120	PW COST ALLOCATION							
435-10-10	SALARIES & WAGES	292,924	349,320	440,391	513,061	486,313	552,493	13.6%
435-10-11	SALARIES & WAGES-VACATION SELLBACK	-	1,549	-	-	-	-	
435-10-20	SALARIES & WAGES-TEMP WAGES	1,530	1,027	-	-	-	594	
435-10-30	SALARIES & WAGES-OVERTIME	233	1,555	405	800	231	2,000	764.2%
435-10-40	SALARIES & WAGES-SICK & VACATION PA	-	14,335	934	500	499	-	-100.0%
435-30-10	CONTRACT SERVICES	8,030	8,350	9,061	9,270	6,437	9,400	46.0%
435-30-15	CLEANING	16,620	26,397	30,319	35,800	32,352	36,400	12.5%
435-30-20	LEGAL	-	990	743	200	-	-	
435-30-30	AUDITING	3,000	4,000	4,000	4,000	4,000	4,700	17.5%
435-30-50	ENGINEERING	2,173	9,256	39	2,500	-	2,500	
435-40-29	MAINT. & REPAIR-GARAGE LABOR	-	-	-	1,000	300	1,000	233.3%
435-40-30	MAINT. & REPAIR-VEHICLES	-	-	-	900	150	900	500.0%
435-40-31	MAINT. & REPAIR-BUILDING	28,128	26,176	13,736	25,080	21,816	23,730	8.8%
435-40-34	FACILITY MAINTENANCE	-	14,322	4,607	71,000	-	89,000	
435-50-20	INSURANCE	2,660	3,008	774	1,725	1,938	2,325	19.9%
435-50-30	TELEPHONE	1,164	1,173	1,189	1,200	1,227	1,350	10.1%
435-50-31	CELLPHONE	-	180	1,610	2,000	1,836	2,050	11.7%
435-50-40	ADVERTISING	-	1,470	949	600	39	800	1969.7%
435-50-60	SOFTWARE MAINTENANCE	4,425	8,552	60	1,930	1,612	3,555	120.5%
435-50-90	TRAINING	2,961	3,823	4,508	9,800	3,053	12,500	309.4%
435-60-10	MATERIALS & SUPPLIES	7,714	7,816	7,561	8,500	10,387	8,500	-18.2%
435-60-11	GENERAL EXPENSE	1,897	2,148	1,633	2,500	880	2,500	184.2%
435-60-13	COPIER	2,271	3,577	3,577	3,600	3,600	3,600	0.0%
435-60-15	POSTAGE	605	705	2,598	2,000	1,828	2,000	9.4%
435-60-17	GASOLINE & OIL	-	-	-	300	720	4,000	455.4%
435-60-18	UNIFORMS	157	484	722	1,100	1,018	1,400	37.6%
435-60-19	RADIO	715	423	279	1,200	1,000	1,200	20.0%
435-60-21	NATURAL GAS	27,149	21,334	17,015	24,000	20,215	21,500	6.4%
435-60-22	ELECTRIC	45,944	43,703	51,355	54,250	49,887	49,500	-0.8%
435-60-23	WATER/SEWER	4,264	4,292	4,627	4,700	4,787	5,000	4.4%
435-60-90	COMPUTERS	8,281	2,580	3,006	-	1,935	1,600	-17.3%
435-69-20	OFFICE EQUIPMENT	507	2,019	-	1,000	-	1,000	
435-69-xx	VEHICLE & EQUIP REPLACEMENT	-	-	-	-	1,500	1,500	0.0%
	TOTAL PUBLIC WORKS COST ALLOCATION	463,352	564,564	605,698	784,516	659,558	848,598	28.7%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

PUBLIC WORKS

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
222-6120	PW COST ALLOCATION EMPLOYEE BENEFITS							
435-20-10	MEDICAL	35,401	48,278	78,196	105,776	78,195	87,876	12.4%
435-20-20	SOCIAL SECURITY	22,989	28,446	33,848	38,844	37,259	41,675	11.9%
435-20-30	RETIREMENT	28,798	36,801	42,016	52,619	39,274	50,226	27.9%
435-20-50	UNEMPLOYMENT COMPENSATION	2,074	1,905	3,090	3,296	3,153	2,937	-6.8%
435-20-60	WORKMEN'S COMPENSATION	2,079	2,014	4,094	8,049	5,273	7,963	51.0%
435-20-70	GROUP LIFE INSURANCE	1,921	2,855	3,955	4,059	3,957	4,274	8.0%
435-20-75	VISION	232	288	375	515	427	525	22.9%
	TOTAL EMPLOYEE BENEFITS	<u>93,494</u>	<u>120,587</u>	<u>165,574</u>	<u>213,158</u>	<u>167,539</u>	<u>195,476</u>	<u>16.7%</u>
	CAPITAL OUTLAY							
435-70-20	CAPITAL-BUILDING	-	-	-	181,773	-	-	
435-70-42	CAPITAL-VEHICLE	-	-	-	35,000	27,396	-	-100.0%
222-0000	TOTAL PUBLIC WORKS COST	<u>566,968</u>	<u>685,151</u>	<u>771,272</u>	<u>1,214,447</u>	<u>854,493</u>	<u>1,044,074</u>	<u>22.2%</u>
331-10-10	INTERSERVICE-GARAGE	(51,027)	(61,664)	(41,142)	(60,722)	(42,725)	(51,274)	20.0%
331-10-20	INTERSERVICE-WATER	(102,054)	(123,327)	(129,652)	(206,456)	(145,264)	(175,707)	21.0%
331-10-30	INTERSERVICE-SEWER	(102,054)	(123,327)	(129,652)	(206,456)	(145,264)	(175,707)	21.0%
331-10-40	INTERSERVICE-SOLID WASTE	(85,045)	(102,773)	(76,269)	(121,445)	(85,449)	(102,548)	20.0%
331-10-50	INTERSERVICE-ELECTRIC	(141,742)	(171,288)	(251,858)	(400,768)	(281,983)	(354,250)	25.6%
331-10-60	INTERSERVICE-STREETS	(85,045)	(102,773)	(68,639)	(109,300)	(76,904)	(92,294)	20.0%
331-10-92	INTERSERVICE-PLANNING	-	-	(8,224)	(12,144)	(8,545)	(10,255)	20.0%
331-10-95	INTERSERVICE-TECH SERVICES	-	-	(65,836)	(97,156)	(68,359)	(82,039)	20.0%
	TOTAL INTERSERVICE BILLINGS	<u>(566,968)</u>	<u>(685,151)</u>	<u>(771,272)</u>	<u>(1,214,447)</u>	<u>(854,493)</u>	<u>(1,044,074)</u>	<u>22.2%</u>
	NET INTERSERVICE ACTIVITY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
EXPENDITURES**

TAX & UTILITY BILLING / CUSTOMER SERVICE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
224-1410	GENERAL EXPENSE							
416-10-10	SALARIES & WAGES	341,215	350,886	435,071	423,932	390,558	430,432	10.2%
416-10-11	SALARIES & WAGES-VACATION	-	1,979	832	868	868	903	4.0%
416-10-20	SALARIES & WAGES - TEMPOR	-	20,954	262	7,540	15,248	-	-100.0%
416-10-30	SALARIES & WAGES-OVERTIME	8,016	41,803	9,398	5,000	8,225	5,000	-39.2%
416-10-40	SALARIES & WAGES-SICK & VA	9,255	-	11,546	-	-	-	
416-30-10	CONTRACT SERVICES	22,586	20,696	20,464	17,265	15,644	43,350	177.1%
416-30-11	TAX ASSESSOR SERVICES	-	-	-	32,200	30,267	347,200	1047.1%
416-30-12	CONTRACT SERVICES-PINNAC	46,807	48,596	49,255	53,000	52,066	55,000	5.6%
416-30-13	CONTRACT SERVICES-SOFTW.	-	-	10,700	2,500	-	12,500	
416-30-20	LEGAL-COLLECTION LAWYER	5,659	1,478	6,263	6,000	2,307	6,000	160.1%
416-30-30	AUDITING SERVICE	2,000	3,000	3,000	3,000	3,000	3,525	17.5%
416-30-60	COLLECTION EXPENSE	3,591	2,102	2,648	4,000	2,573	4,000	55.5%
416-40-29	MAINT.&REPAIR-VEHICLE LAB	3,885	1,350	450	1,000	507	1,000	97.4%
416-40-30	MAINT.&REPAIR-VEHICLES	812	64	39	900	107	900	741.1%
416-40-31	BUILDING MAINTENANCE	220	1,113	2,510	3,000	173	3,095	1685.6%
416-50-20	INSURANCE	3,364	3,520	3,856	4,375	4,369	4,750	8.7%
416-50-30	TELEPHONE	2,435	2,445	2,753	2,500	2,298	2,500	8.8%
416-50-61	PITNEY BOWES EQUIPMENT	2,579	2,562	3,404	3,500	3,296	3,500	6.2%
416-50-62	CAMA TAX SOFTWARE (CLT)	-	-	-	7,980	7,980	8,380	5.0%
416-50-90	TRAINING	2,469	105	704	2,500	533	1,000	87.5%
416-60-10	MATERIALS & SUPPLIES	11,906	12,951	9,400	10,735	5,988	10,000	67.0%
416-60-11	GENERAL EXPENSE	1,852	3,095	948	1,000	1,055	1,000	-5.2%
416-60-12	COMPUTER	8,779	10,527	5,454	5,000	5,000	18,000	260.0%
416-60-13	COPIER	5,567	6,282	4,439	6,500	3,770	3,780	0.3%
416-60-15	POSTAGE	11,136	10,728	10,496	11,500	7,931	10,000	26.1%
416-60-17	GAS & OIL	2,154	1,048	153	300	228	300	31.8%
416-60-19	TAX EXPENSE (new account FY:	-	-	-	4,500	3,261	4,000	22.6%
416-60-22	ELECTRIC	11,390	11,775	9,717	12,000	9,461	9,800	3.6%
416-60-23	WATER/SEWER	374	311	271	400	310	325	4.7%
416-69-20	OFFICE EQUIPMENT	-	-	-	3,000	-	5,000	
416-69-30	BANK CHARGES-CREDIT CARC	67,199	70,912	74,237	84,000	79,288	84,000	5.9%
416-69-xx	VEHICLE & EQUIP REPLACEME	-	-	-	-	1,500	1,500	0.0%
	TOTAL BILLING & C/S GEN. EXPENSE	575,250	630,282	678,270	719,995	657,812	1,080,740	64.3%

CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY
 EXPENDITURES

TAX & UTILITY BILLING / CUSTOMER SERVICE

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	PROJECTED FY 20-21	BUDGET FY 21-22	Inc/(Dec) vs 21 Proj
224-1410	BILLING & C/S INTERSERVICE EMPLOYEE BENEFITS							
416-20-10	MEDICAL	122,433	130,842	134,255	137,587	112,962	111,283	-1.5%
416-20-20	SOCIAL SECURITY	26,455	29,109	33,263	31,247	31,740	31,894	0.5%
416-20-30	RETIREMENT	38,451	42,637	49,717	49,006	43,357	45,184	4.2%
416-20-50	UNEMPLOYMENT COMPENSAT	2,455	2,317	2,831	2,800	2,520	3,130	24.2%
416-20-60	WORKMAN'S COMPENSATION	2,730	2,296	714	675	535	557	4.0%
416-20-70	GROUP LIFE INSURANCE	2,439	3,322	3,403	3,515	3,314	3,365	1.5%
416-20-75	VISION	494	494	567	556	494	556	12.5%
	TOTAL EMPLOYEE BENEFITS	<u>195,457</u>	<u>211,017</u>	<u>224,750</u>	<u>225,386</u>	<u>194,923</u>	<u>195,969</u>	0.5%
	TOTAL BILLING & C/S - O & M	<u>770,707</u>	<u>841,299</u>	<u>903,020</u>	<u>945,381</u>	<u>852,735</u>	<u>1,276,709</u>	49.7%
416-70-20	CAPITAL-BUILDING	-	16,675	-	31,500	26,450	-	-100.0%
416-70-40	CAPITAL-EQUIPMENT	-	-	14,205	18,000	17,716	-	-100.0%
	TOTAL BILLING & C/S EXP	<u>770,707</u>	<u>857,974</u>	<u>917,225</u>	<u>994,881</u>	<u>896,901</u>	<u>1,276,709</u>	42.3%
224-0000	LESS INTERSERVICE BILLING							
331-10-11	INTERSERVICE-GENERAL	-	-	-	-	-	(347,200)	
331-10-20	INTERSERVICE-WATER	(115,606)	(128,696)	(137,584)	(149,232)	(134,535)	(139,019)	3.3%
331-10-30	INTERSERVICE-SEWER	(115,606)	(128,696)	(137,584)	(149,232)	(134,535)	(139,019)	3.3%
331-10-40	INTERSERVICE-SOLID WASTE	(115,606)	(128,696)	(137,584)	(149,232)	(134,535)	(138,929)	3.3%
331-10-50	INTERSERVICE-ELECTRIC	(423,889)	(471,886)	(504,474)	(547,185)	(493,295)	(512,543)	3.9%
	TOTAL INTERSERVICE BILLING	<u>(770,707)</u>	<u>(857,974)</u>	<u>(917,225)</u>	<u>(994,881)</u>	<u>(896,901)</u>	<u>(1,276,709)</u>	42.3%
	NET INTERSERVICE ACTIVITY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

FY22 Capital Improvement Plan (CIP)

Summary by Fund, Division & Funding Source

General Fund	Page 1
Enterprise Funds	Page 2
Interservice Funds	Page 3
Summary: All Funds & Divisions	Page 4

General Fund

FY22 CIP: BY FUND/DIV & FUNDING SOURCE (FY22 ONLY)

	Electric Reserves	Water Reserves	Sewer Reserves	SW Reserves	Gen Fnd Reserves	Equip Repl Res	Bond Funding	Grant - ARPA	Grant - Fed/Oth	Grant - MSA	GRAND TOTAL (\$)
GENERAL FUND SUBTOTAL	441,880	86,240	86,240	44,240	1,096,400	324,100	2,400,000	1,235,000	1,681,320	275,000	7,670,420
CITY HALL					30,000			50,000			80,000
City Hall Parking Lot Enhancements					30,000						30,000
Council Chambers Recording System for Live Streaming								50,000			50,000
FINANCE								65,000			65,000
HVAC/Air Filtration								65,000			65,000
IT	421,880	86,240	86,240	44,240	36,400	60,000		120,000	145,000		1,000,000
Citywide Utility & Data Security; Disaster Recovery	255,000							120,000	125,000		500,000
Firewall Boxes						20,000					20,000
Server Refresh						40,000					40,000
Server Room Security (Finance Building)									20,000		20,000
Software: Replace Naviline System after ERP	166,880	86,240	86,240	44,240	36,400						420,000
PARKING					200,000						200,000
N. Walnut St/NE Front St Lot Enhancements					140,000						140,000
Park Ave Lot Enhancements					60,000						60,000
PARKS & REC	20,000				830,000	133,000			36,320		1,019,320
Downtown Playground					50,000						50,000
Exterior lighting P&R Building					10,000						10,000
F350Pickup Truck (PR-23) Replacement						45,000					45,000
Facility Door Access Control									16,320		16,320
Irrigation wells at TSM					10,000						10,000
Kubota Zero Turn Mower (FY22 PR-18)						15,000					15,000
Marshall Pond Riverbank Development					50,000						50,000
Mill street Demo and parkland					50,000						50,000
Park & Open Land Acquisition					250,000						250,000
Pedestrian/Bicycle trails					100,000						100,000
Pickleball Courts					150,000						150,000
Replace Riverwalk railing system with Lighting project					50,000						50,000
Replacement 4x2 Gator (FY22 PR-010; FY23 -29)						15,000					15,000
Riverwalk exposed concrete remove and replace									20,000		20,000
Riverwalk pavers replacement					30,000						30,000
Trailer, Replace Krueger (PR-32)						8,000					8,000
Tree Planting	20,000										20,000
Ventrac Tractor with Mulching Mower					30,000						30,000
Water Truck (PR-41) Replacement						50,000					50,000
Working plans for target improvement areas					50,000						50,000
POLICE						108,100	2,400,000				2,508,100
Police Facility							2,400,000				2,400,000
Police Vehicles (2 replaced per year)						108,100					108,100
STREETS						23,000		1,000,000	1,500,000	275,000	2,798,000
ADA Transition Plan									150,000		150,000
Fourth Street Flooding Infrastructure Repairs								500,000			500,000
N. Washington Street Streetscape									200,000		200,000
Salt Spreader (R: Highland S-049)						23,000					23,000
Sidewalk Connectivity Initiative									100,000		100,000
Street Rehab								500,000	625,000	275,000	1,400,000
Walnut Street Pedestrian Crossing									425,000		425,000

FY22 CIP: BY FUND/DIV & FUNDING SOURCE (FY22 ONLY)

	Electric Reserves	Equip Repl Res	Grant - ARPA	Grant - Green	GRAND TOTAL (\$)
ENTERPRISE FUNDS SUBTOTAL	540,000	101,000	1,155,000	10,000	1,806,000
ELECTRIC	540,000			10,000	550,000
EV Charging Stations Downtown	10,000			10,000	20,000
GIS/Mapping - Smart Metering	150,000				150,000
LED Streetlight Replacements	30,000				30,000
Traffic Signal Upgrades; DeIDOT Transition	350,000				350,000
SEWER		45,000	290,000		335,000
Ford F250 Pickup (R: SE-2)		45,000			45,000
PS Upgrades (grinders, spares, design)			150,000		150,000
Pumps(2) & Motor: Washington St Pump Station Spare (R)			40,000		40,000
Street Rehab			100,000		100,000
SOLID WASTE			110,000		110,000
Leaf Vaccum Attachment to Hook Truck			110,000		110,000
WATER		56,000	755,000		811,000
City-wide Valve & Hydrant Replacement/Improvements			250,000		250,000
Ford F350 (R: W-15)		4,000			4,000
Ford F450 (R: W-8)		52,000			52,000
Install Automated Blow-off Valves			50,000		50,000
Standardized Water Treatment Facility Controls			50,000		50,000
Street Rehab			405,000		405,000

FY22 CIP: BY FUND/DIV & FUNDING SOURCE (FY22 ONLY)

	Electric Reserves	Water Reserves	Sewer Reserves	SW Reserves	Equip Repl Res	Grant - ARPA	Grant - Fed/Oth	GRAND TOTAL (\$)
INTERSERVICE FUNDS SUBTOTAL	555,141	44,788	37,288	14,835	12,000	72,450	165,000	901,502
PUBLIC WORKS	555,141	44,788	37,288	14,835	12,000	72,450	165,000	901,502
Air Infiltration Proj & Roof Drain Repl (Bld 100-300)							165,000	165,000
BluDef System for Public Works Yard	17,835	9,225	9,225	4,715				41,000
Chevrolet Colorado 4WD Ext Cab Truck	16,526	8,263	8,263					33,052
Electric Dept. Rack/Reel Pole Building	475,000							475,000
Facility Security: Door Access/Gates/IP Camera	38,280	19,800	19,800	10,120				88,000
GPS Survey Field Unit	7,500	7,500						15,000
HVAC - Upgrade						14,700		14,700
HVAC Control Automation System- Building 200 & 300						57,750		57,750
Interior Forklift-Warehouse					12,000			12,000



Grand Total: Summary of All Funds

FY22 CIP: BY FUND/DIV & FUNDING SOURCE (FY22 ONLY)

	Electric Reserves	Water Reserves	Sewer Reserves	SW Reserves	Gen Fnd Reserves	Equip Repl Res	Bond Funding	Grant - ARPA	Grant - Fed/Oth	Grant - Green	Grant - MSA	GRAND TOTAL (\$)
ENTERPRISE FUNDS SUBTOTAL	540,000					101,000		1,155,000		10,000		1,806,000
ELECTRIC	540,000									10,000		550,000
SEWER						45,000		290,000				335,000
SOLID WASTE								110,000				110,000
WATER						56,000		755,000				811,000
GENERAL FUNDS SUBTOTAL	441,880	86,240	86,240	44,240	1,096,400	324,100	2,400,000	1,235,000	1,681,320		275,000	7,670,420
CITY HALL					30,000			50,000				80,000
FINANCE								65,000				65,000
IT	421,880	86,240	86,240	44,240	36,400	60,000		120,000	145,000			1,000,000
PARKING					200,000							200,000
PARKS & REC	20,000				830,000	133,000			36,320			1,019,320
POLICE						108,100	2,400,000					2,508,100
STREETS						23,000		1,000,000	1,500,000		275,000	2,798,000
INTERSERVICE FUNDS SUBTOTAL	555,141	44,788	37,288	14,835		12,000		72,450	165,000			901,502
PUBLIC WORKS	555,141	44,788	37,288	14,835		12,000		72,450	165,000			901,502
GRAND TOTAL (\$)	1,537,021	131,028	123,528	59,075	1,096,400	437,100	2,400,000	2,462,450	1,846,320	10,000	275,000	10,377,922



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

Supplemental Information

Property Tax Reconciliation	Page 1
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CIP Funding Summary	Page 14

FY22 Operating and Capital Budget - Final Draft
 Reconciliation of Property Tax Revenue *(FY21 Proj vs FY22 Budget)*

Period / Component	Taxable Assessed Value (AV)	Tax Rate per \$100 AV	Estimated Tax Levy
FY21 Projection	935,242,533	0.46000	4,302,116
<i>Assessment Growth</i>	46,854,619		215,531
<i>Assessment Growth (%)</i>	5.01%		5.01%
FY22 Assessment	982,097,152	0.46000	4,517,647
<i>Tax Rate Increase</i>		0.02275	223,396
<i>Tax Rate Increase (%)</i>		4.94%	4.94%
FY22 Tax Rate		0.48275	4,741,043
<i>Total Revenue Increase</i>			438,927
<i>Total Revenue Increase (%)</i>			10.20%
FY22 Total Property Tax Budget			4,741,043

FY22 Operating and Capital Budget - Final Draft
 Reconciliation of Property Tax Revenue (*FY22 Initial Proposal vs FY22 Final Draft*)

Period / Component	Estimated Revenue Requirement	Estimated Rate Impact
FY22 Initial Proposal	5,156,010	0.06500
Budget Adjustments to Relieve Tax Increase:		
Structural Balance Adjustments	(318,176)	(0.03240)
▶ <i>Extend Phase-out of RTT OpEx Support from 3 years to 5 years</i>	<i>(66,667)</i>	
▶ <i>Partial Absorption of Projected General Fund Surplus</i>	<i>(51,509)</i>	
▶ <i>Carryover FY21 Approved PD Budget for Records software</i>	<i>(150,000)</i>	
▶ <i>Fund FY22 Street Evaluation with General Fund Reserves</i>	<i>(50,000)</i>	
Personnel Adjustments	(56,792)	(0.00578)
▶ <i>Defer Mechanic Position from Q122 to H122</i>	<i>(1,351)</i>	
▶ <i>Eliminate 0.5FTE Admin Position</i>	<i>(27,404)</i>	
▶ <i>Eliminate 0.5FTE IT Comm Position</i>	<i>(28,038)</i>	
Operating Expense Reductions	(40,000)	(0.00407)
▶ <i>Reduction of Expenditures in Admin & Streets Divisions</i>	<i>(40,000)</i>	
Total Budget Adjustments to Relieve Tax Increase:	(414,968)	(0.04225)
FY22 Final Draft Recommendation	4,741,043	0.02275



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

Summary of Projected Reserves Activity

General Fund	Page 3-4
Water Fund	Page 5-6
Sewer Fund	Page 7-8
Solid Waste Fund	Page 9-10
Electric Fund	Page 11-12

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

General Fund Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
140-0000	GENERAL FUND - CAPITAL RESERVES		
	BALANCE PRIOR YEAR	\$ 2,511,000	\$ 1,724,908
361-20-20	INTEREST EARNINGS	17,966	12,341
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE		555,699
395-10-xx	T3 RELEASE OF APPROVED CAPITAL		115
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL	(53,385)	(43,975)
	1-YR PRIOR BUDGETED CAPITAL	(124,099)	(356,409)
	CURRENT YR CAPITAL BUDGET	(261,574)	
	CURRENT YR FUNDING APPROVALS (5 OFC + O&M)	(365,000)	
	FY22 GENERAL FUND INFRASTRUCTURE		(200,000)
	FY22 GENERAL FUND BUILDING		(30,000)
	FY22 GENERAL FUND PARKS		(830,000)
	FY22 IT SYSTEMS		(36,400)
	FY22 REASSESSMENT		(347,000)
	FY22 STREET CONDITION ASSESSMENT		(50,000)
	FY21 CARRYOVER FOR PD RECORDS PROGRAM		(150,000)
	ALLOC TO VEH & EQUIP RESERVES	-	-
	PROJECTED CASH BALANCE	\$ 1,724,908	\$ 249,279
	AVAILABLE SUPPORT FROM RTT RESERVE	1,200,000	1,200,000
	LESS: DRAFT POLICY - MIN CASH REQ	(1,357,614)	(1,446,198)
	NET: AVAILABLE FUNDING	1,567,294	3,081

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

General Fund: Vehicle & Equipment Replacement Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
140-0000	GENERAL FUND - VEH & EQUIP REPLACEMENT		
	BALANCE PRIOR YEAR	-	245,805
395-10-xx	TRANSFER IN - V&H RESERVE ALLOC FROM GF RES	-	-
395-10-xx	TRANSFER IN - V&H RESERVE ALLOC FROM RTT	-	-
395-10-xx	TRANSFER IN - VEH & EQUIP REPL FUNDING - O&M	245,805	201,288
361-20-10	INTEREST EARNINGS	-	1,759
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL		
	1-YR PRIOR BUDGETED CAPITAL		
	CURRENT YR CAPITAL BUDGET		
	FY22 GENERAL FUND EQUIPMENT REPLACEMENT		(83,000)
	FY22 GENERAL FUND VEHICLE REPLACEMENT		(203,100)
	FY22 GENERAL FUND PARKS REPLACEMENT		(38,000)
	PROJECTED CASH BALANCE	\$ 245,805	\$ 124,752
	AVAILABLE SUPPORT FROM RTT RESERVE	800,000	800,000
	LESS: DRAFT POLICY - EQUIP REPL RESERVE	(771,581)	(764,100)
	NET: AVAILABLE FUNDING	274,224	160,652

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Water Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
212-0000	WATER FUND: CAPITAL RESERVES		
	BALANCE PRIOR YEAR	9,920,924	8,545,708
361-20-10	INTEREST EARNINGS	97,229	64,093
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE	151,904	694,854
395-10-20	BUDGETED XFER. TO RESERVES	-	456,453
395-10-xx	T3 RELEASE OF APPROVED CAPITAL	-	-
432-95-00	NW & NE FRONT ST WATERLINE	(12,228)	(123,058)
	SMART METERING	(309,107)	-
	SE 2ND STREET	(439,696)	-
	FRONT STREET WATER LINES	-	-
	2-YR PRIOR BUDGETED CAPITAL	(9,826)	-
	1-YR PRIOR BUDGETED CAPITAL	(482,248)	(45,000)
	CURRENT YR CAPITAL BUDGET	(270,244)	
	FY22 WATER FUND BUILDING		(16,720)
	FY22 WATER FUND EQUIPMENT		(83,015)
	FY22 WATER FUND VEHICLE		(8,263)
	ALLOC TO VEH & EQUIP RESERVES	(101,000)	(250,000)
	PROJECTED CASH BALANCE	\$ 8,545,708	\$ 9,235,052
	LESS: DRAFT POLICY - MIN CASH REQ	(2,333,000)	(2,246,185)
	NET: AVAILABLE FUNDING	6,212,708	6,988,867

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Water Fund: Vehicle & Equipment Replacement Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
212-0000	WATER FUND - VEH & EQUIP REPLACEMENT		
	BALANCE PRIOR YEAR	-	166,605
395-10-xx	TRANSFER IN - VEH & EQUIP RESERVE ALLOC	101,000	250,000
395-10-xx	TRANSFER IN - VEH & EQUIP REPL FUNDING - O&M	65,605	78,293
361-20-10	INTEREST EARNINGS	-	1,250
432-95-00	2-YR PRIOR BUDGETED CAPITAL		
	1-YR PRIOR BUDGETED CAPITAL		
	CURRENT YR CAPITAL BUDGET		
	FY22 WATER EQUIPMENT REPLACEMENT		(9,675)
	FY22 WATER VEHICLE REPLACEMENT		(56,000)
	BALANCE AVAILABLE	\$ 166,605	\$ 430,472
	LESS: DRAFT POLICY - EQUIP REPL RESERVE	(101,000)	(250,000)
	NET: AVAILABLE FUNDING	65,605	180,472

**CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Sewer Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
213-0000	SEWER FUND: CAPITAL RESERVES		
	BALANCE PRIOR YEAR	4,362,161	3,905,705
361-20-20	INTEREST EARNINGS	43,622	29,293
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE	-	69,064
395-10-20	BUDGETED XFER. TO RESERVES	-	13,596
395-10-xx	T3 RELEASE OF APPROVED CAPITAL		6,054
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL		
	1-YR PRIOR BUDGETED CAPITAL	(181,052)	(30,000)
	CURRENT YR CAPITAL BUDGET	(84,026)	
	FY22 SEWER FUND BUILDING		(16,720)
	FY22 SEWER FUND EQUIPMENT		(75,515)
	FY22 SEWER FUND VEHICLE		(8,263)
	ALLOC TO VEH & EQUIP RESERVES	(235,000)	(100,000)
PROJECTED CASH BALANCE		\$ 3,905,705	\$ 3,793,214
LESS: DRAFT POLICY - MIN CASH REQ		(3,327,000)	(3,404,961)
NET: AVAILABLE FUNDING		578,705	388,252

**CITY OF MILFORD
 BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Sewer Fund: Vehicle & Equipment Replacement Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
213-0000	SEWER FUND - VEH & EQUIP REPLACEMENT		
	BALANCE PRIOR YEAR	-	255,000
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE		
395-10-xx	TRANSFER IN - VEH & EQUIP RESERVE ALLOC	235,000	100,000
395-10-xx	TRANSFER IN - VEH & EQUIP REPL FUNDING - O&M	20,000	13,354
361-20-10	INTEREST EARNINGS	-	1,913
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL		-
	1-YR PRIOR BUDGETED CAPITAL		(30,000)
	CURRENT YR CAPITAL BUDGET		
	FY22 SEWER EQUIPMENT REPLACEMENT		(9,675)
	FY22 SEWER VEHICLE REPLACEMENT		(45,000)
	BALANCE AVAILABLE	\$ 255,000	\$ 285,592
	LESS: DRAFT POLICY - EQUIP REPL RESERVE	(101,000)	(250,000)
	NET: AVAILABLE FUNDING	154,000	35,592

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Solid Waste Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
214-0000	SOLID WASTE FUND: CAPITAL RESERVES		
	BALANCE PRIOR YEAR	-	148,901
361-20-20	INTEREST EARNINGS		1,117
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE	77471	61,852
395-10-20	BUDGETED XFER. TO RESERVES		6,918
395-10-xx	REALLOCATE DEBT SERVICE PAYMENT	71,430	71,430
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL		
	1-YR PRIOR BUDGETED CAPITAL		
	CURRENT YR CAPITAL BUDGET		
	FY22 SOLID WASTE INFRASTRUCTURE		
	ALLOC TO VEH & EQUIP RESERVES		(275,000)
	PROJECTED CASH BALANCE	\$ 148,901	\$ 15,217
	LESS: DRAFT POLICY - MIN CASH REQ	(269,891)	(216,019)
	NET: AVAILABLE FUNDING	(120,990)	(200,802)

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Solid Waste Fund: Vehicle & Equipment Replacement Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
214-0000	SOLID WASTE - VEH & EQUIP REPLACEMENT		
	BALANCE PRIOR YEAR	-	75,000
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE		
395-10-xx	TRANSFER IN - VEH & EQUIP RESERVE ALLOC	-	275,000
395-10-xx	TRANSFER IN - VEH & EQUIP REPL FUNDING - O&M	75,000	31,230
361-20-10	INTEREST EARNINGS		563
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL		
	1-YR PRIOR BUDGETED CAPITAL		
	CURRENT YR CAPITAL BUDGET		
	FY22 SOLID WASTE EQUIPMENT REPLACEMENT		-
	FY22 SOLID WASTE VEHICLE REPLACEMENT		-
	PROJECTED CASH BALANCE	\$ 75,000	\$ 381,793
	LESS: DRAFT POLICY - MIN CASH REQ	-	(360,000)
	NET: AVAILABLE FUNDING	75,000	21,793

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Electric Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
215-0000	ELECTRIC FUND: CAPITAL RESERVES		
	BALANCE PRIOR YEAR	11,604,602	14,035,814
361-20-20	INTEREST EARNINGS	127,651	105,269
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE	-	1,894,900
395-10-20	BUDGETED XFER. TO RESERVES		1,025,176
395-10-20	XFER OF OP CASH FOR APPROVED REDEMPTION	3,000,000	-
395-10-xx	T3 RELEASE OF APPROVED CAPITAL		207,150
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL	(215,000)	(100,000)
	1-YR PRIOR BUDGETED CAPITAL	(384,439)	(343,241)
	CURRENT YR CAPITAL BUDGET	-	
	FY22 ELECTRIC FUND INFRASTRUCTURE		(540,000)
	FY22 ELECTRIC FUND BUILDING		(527,560)
	FY22 ELECTRIC FUND EQUIPMENT		(419,420)
	FY22 ELECTRIC FUND VEHICLE		(16,526)
	BOND REDEMPTION		(4,060,000)
	ALLOC TO VEH & EQUIP RESERVES	(97,000)	(100,000)
	PROJECTED CASH BALANCE	\$ 14,035,814	\$ 11,161,562
	LESS: DRAFT POLICY - MIN CASH REQ	(6,329,000)	(6,045,147)
	NET: AVAILABLE FUNDING	7,706,814	5,116,415

**CITY OF MILFORD
BUDGET FISCAL YEAR 2021 - 2022 WORKING COPY**

Electric Fund: Vehicle & Equipment Replacement Reserves

ACCOUNT CODE	DESCRIPTION	PROJECTED FY 20-21	BUDGET FY 21-22
215-0000	ELECTRIC FUND - VEH & EQUIP REPLACEMENT		
	BALANCE PRIOR YEAR	-	247,000
395-10-20	DEPOSIT-PRIOR YEAR FUND BALANCE		
395-10-xx	TRANSFER IN - VEH & EQUIP RESERVE ALLOC	97,000	100,000
395-10-xx	TRANSFER IN - VEH & EQUIP REPL FUNDING - O&M	150,000	157,211
361-20-10	INTEREST EARNINGS		1,853
432-xx-xx	2-YR PRIOR BUDGETED CAPITAL		(60,000)
	1-YR PRIOR BUDGETED CAPITAL		-
	CURRENT YR CAPITAL BUDGET		
	FY22 ELECTRIC EQUIPMENT REPLACEMENT		(32,250)
	FY22 ELECTRIC VEHICLE REPLACEMENT		-
	PROJECTED CASH BALANCE	\$ 247,000	\$ 413,814
	LESS: DRAFT POLICY - MIN CASH REQ	(97,000)	(182,000)
	NET: AVAILABLE FUNDING	150,000	231,814



Annual Operating and Capital Budget Proposal (Final Draft)
For the Fiscal Year Ending June 30, 2022 (FY22)

Summary of CIP Funding Allocation Changes

<i>Proposed Allocation of ARPA Funding</i>	<i>Page 13</i>
<i>Impact of ARPA Guidance and O&M Budget on FY22 Funding Allocation</i>	<i>Page 14</i>

FY20-22 ARPA-FUNDED CIP PROPOSAL BY FUND/DIV	Grant - ARPA
ENTERPRISE FUNDS SUBTOTAL	3,082,412
SEWER	498,002
4th Street Surface Water Drainage Resolution	50,000
I&I Engineering Study	126,158
PS Upgrades (grinders, spares, design)	150,000
Pumps(2) & Motor: Washington St Pump Station Spare (R)	40,000
Sewer Line - Mispillion Street Group	28,618
Street Rehab	100,000
Streets 2020 Utility engineering	3,226
SOLID WASTE	110,000
Leaf Vaccum Attachment to Hook Truck	110,000
WATER	2,474,410
City-wide Valve & Hydrant Replacement/Improvements	250,000
Install Automated Blow-off Valves	148,628
Mispillion St. Group Lead Water Service Line	139,328
NE Front Street Waterline Replacement	1,278,868
Phase II Water Well - Rookery	25,732
SE 2nd Street Lead Service Line	56,079
SE Regional Water Quality Study	36,750
Standardized Water Treatment Facility Controls	50,000
Street Rehab	405,000
Streets 2020 Utility engineering	3,226
Test Wells 10th & 19th Street	50,800
Water Source Study - KCI (Shallow Wells)	30,000
GENERAL FUNDS SUBTOTAL	1,245,000
CITY HALL	50,000
Council Chambers Recording System for Live Streaming	50,000
FINANCE	65,000
HVAC/Air Filtration	65,000
IT	120,000
Citywide Utility & Data Security; Disaster Recovery	120,000
PARKS & REC	10,000
Replacement HVAC unit at P&R	10,000
STREETS	1,000,000
Fourth Street Flooding Infrastructure Repairs	500,000
Street Rehab	500,000
INTERSERVICE FUNDS SUBTOTAL	72,450
PUBLIC WORKS	72,450
HVAC - Upgrade	14,700
HVAC Control Automation System- Building 200 & 300	57,750
GRAND TOTAL (\$)	\$ 4,399,862

ARPA Revenue Support FY22 Operating Budget (Tentative)	
Licenses & Permits	7,762
Police Fines	139,011
Community Support	324,460
Parks & Rec	97,000
Total Operating Support	\$ 568,232

FY22-23 ARPA Funding by Planned Use	
FY22 Capital / Infrastructure Investment	3,972,412
FY22 Capital / Eligible Equipment	280,000
FY22 Capital / HVAC & Air Quality	147,450
FY22 Operating Support	568,232
FY23 Capital / Infrastructure Investment	1,014,129
Total Available Funding	\$ 5,982,223

4,399,862

FY20-22 Consolidated CIP Funding Sources

Changes from May 10, 2021 Council Approval based on Release of ARPA Guidance & Current Revenue Constraints

Funding Source	As Approved May 10, 2021	ARPA Guidance	Net ARPA Changes	Revenue Constraints	Net Revenue Driven Changes ¹
Electric Reserves	2,004,123	2,020,649	16,526	2,020,649	-
Water Reserves	2,762,175	176,028	(2,586,147)	176,028	-
Sewer Reserves	503,267	153,528	(349,739)	153,528	-
SW Reserves	59,075	59,075	-	59,075	-
Gen Fnd Reserves	1,456,784	1,446,784	(10,000)	1,296,784	(150,000)
Equip Repl Res	934,852	637,100	(297,752)	637,100	-
Bond Funding	2,400,000	2,400,000	-	2,400,000	-
Grant - ARPA	-	4,399,862	4,399,862	4,399,862	-
Grant - Fed/Other	3,029,070	1,846,320	(1,182,750)	1,846,320	-
Grant - Green	221,829	231,829	10,000	231,829	-
Grant - MSA	841,725	841,725	-	841,725	-
Grant - RTT	80,000	80,000	-	80,000	-
Grand Total	14,292,900	14,292,900	-	14,142,900	(150,000)

¹Revenue-Driven Changes include (1) \$150,000 PD software carryover OpEx relief / reserve funding burden and (2) \$50,000 Streets OpEx relief / reserve funding burden, each of which are reflected in the expanded use of General Fund Reserves (not shown here).

As a result, the General Fund Reserves could not sustain all planned CIP Projects, requiring the partial deferral of \$150,000 in Parks & Rec CIP Project into FY23 (Downtown Playground may start in FY22 per Council input between 4/26 CIP Hearing and 5/10 CIP Approval, but the balance of \$150,000 will permit FY23 target completion)



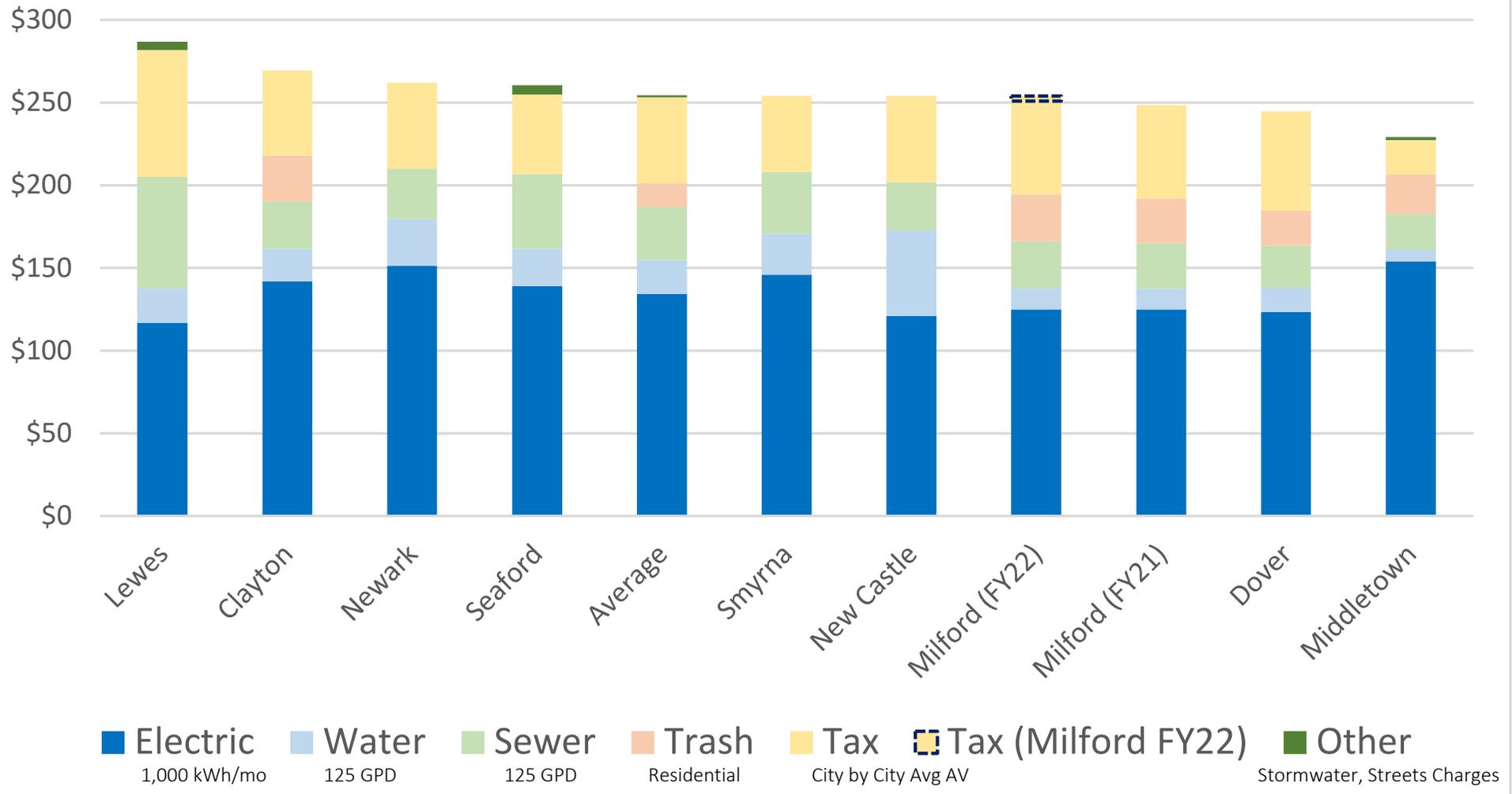
Annual Operating and Capital Budget Proposal (Final Draft)
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Tax and Utility Rate Overview

Estimated Average Monthly Comprehensive Cost Comparison

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Tax & Utility Analysis: Avg Monthly Residential Cost



- The City of Milford's FY21 and FY22 Proposed Tax and Utility Rate Structures straddle the first quartile in the data set graphed above (Q1 = \$249.85)
- The first quartile (\$249.85) and third quartile (\$261.50) are separated by only \$11.65
- The City of Milford's FY22 Proposed Tax and Utility Rate Structures are about \$3.36 below the monthly average

Notes

- Data sourced from publicly available rate information and/or audited financial statements, annual reports, budget documents and independently published research if available
- In the absence of publicly available data, information acquired through City of Milford Finance Department research
- Certain Real Estate Taxable Assessment and Market Value Estimates were developed using real property market value indices published by the Federal Reserve (Feb 2021)