

# City of Milford



## CITY COUNCIL AGENDA Monday, May 16, 2022

Per the Limited Public Health Emergency Declaration issued by Governor John Carney on March 1, 2022, and the virtual meeting provisions provided in Senate Bill 94, Milford City Council Meetings and Workshops will be held in the Council Chambers at City Hall. Attendees are welcome to participate virtually as well. Public Comments are encouraged on the agenda items designated with a ®. Virtual attendees may alert the City Clerk that they wish to speak by submitting their name, address, and agenda item via the Zoom Q&A function or by using the Raise Your Hand function during the meeting. Those attending in person may comment when the floor is opened for that purpose.

All written public comments received prior to the meeting will be read into the record.

This meeting is available for viewing by the public by accessing the following link:

<https://zoom.us/j/95859380584>

Members of the public may also dial in by phone using the following number:

Call 301 715 8592 Webinar ID: 958 5938 0584

**6:00 P.M.**

### ***COUNCIL BUDGET HEARING***

Call to Order - Mayor Archie Campbell

Review and Discussion of Proposed City of Milford FY23 Budget

Introduction and Overview

<u>Budget</u>	<u>Packet Page(s)<sup>1</sup></u>
Revenues	
Finance Department	
Customer Service	
IT Department	
Planning & Code	
Equipment Replacement	
Capital Budget	
Real Estate Transfer Tax Fund	
Reserves	

Adjourn

All items on the Council 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.**

® Designated Items only; Public Comment, up to three minutes per person will be accepted.



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To: Mayor and Council  
From: Mark Whitfield, City Manager  
Subject: 2023 City of Milford Operating Budget  
Date: May 14, 2022

We are pleased to present you with the recommended 2023 Operating Budget for the City of Milford that covers the General Fund and the various Enterprise Funds for the time period of July 1, 2022 through June 30, 2023 totaling \$52,858,538. The Fiscal Year 2023 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 were aligned 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, inflation, and recruiting challenges experienced in over the past two years. As agreed upon by Council last year a \$0.01 real estate assessment tax increase is included. In conjunction with the increase, use of Real Estate Transfer Tax for operating expenses will be reduced by \$100,000 to \$300,000 for 2023, which is down \$200,000 from FY 2020. This will help achieve the goal of using Real Estate Transfer Taxes exclusively for Capital Improvement Project funding only by FY27 and thereafter. Based on staff's projection, the City will underspend on the FY2022 Budget by about \$2.6 million, all of which staff recommends rolling forward in support of Capital Projects, which in turn balances the FY2023 budget. Staff also recommend using \$200,000 of ARPA funds for programs that qualify for the use of the funds.

Staff and Council made some significant changes in FY2022 to help put the City in a better financial position. An Equipment Replacement Fund was established with on-going funding through an annual depreciation schedule. Capital expenditures were consolidated into a single budget with identified funding sources. A Reserve Fund policy was established to

ensure adequate operating cash and reserves were maintained in each utility and general fund. The American Rescue Plan Act (ARPA) assisted in funding specialized programs and projects. A \$500,000 grant from Sussex County RTT was used to purchase take-home vehicles for police. An annual contribution from the Water Fund was established to help fund General Fund expenses.

## **Revenue Overview**

The FY 2023 revenue budget totals \$52.9 million, representing an increase of \$5.4 million, or 11.3% over the FY 2022 budget. Operating budgets (excluding debt service and capital) constitute an increase of \$3.6 million or 8.3% over the prior fiscal year. The proposed budget represents the second consecutive year with ambitious capital investments, particularly in parks, streets, water and sewer.

As previously mentioned, the property tax rate is proposed to be increased 2.07% from \$0.48275 per \$100.00 of assessed value to \$0.49275 per \$100.00 of assessed value. For the average Milford home with an assessed value of \$147,600, the tax increase equates to about \$1.23 more per month, or just under \$15 more per year.

Staff recommends continuing an annual contribution from the Water Fund be made to the General Fund, as a franchise fee payment to the City. For 2023, a transfer of \$300,000 is recommended, which is equivalent to the transfer from the Electric Fund on the basis of gross receipts, which is about 10% for both the water and electric funds.

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, though rate increases for water and sewer were delayed until July 2021 due to the pandemic. For FY 2023, 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 3.17% 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 \$0.53 for water and \$0.90 for sewer. The electric customer charge will increase \$1 in July 2022; however, the kilowatt hour charge will be reduced by \$0.00103 per kwh. The average home using 1,000 kwh per month will see a minor decrease of \$0.03 in their electric bill. Refuse rates will increase by \$1.20 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.

The current energy markets are volatile, and potential reductions in inefficient generation situated on the Delmarva peninsula is likely to have an adverse effect on regional and local energy costs, which may give rise to wholesale rate increases as early as July 2022 and almost certainly no later than January 2023. The developing market constraints will be analyzed as part of the planned update to the City's electric cost of service study. Staff expects a Power Cost Adjustment (PCA) increase in the late summer or early fall of 2022 due to the expected increase in wholesale energy cost.

Lastly, the second tranche of American Rescue Plan Act (ARPA) funding will be distributed by the Treasury, paving the way for the City's final \$3.17 million in infrastructure and other eligible spending. Given the restrictions on the use of the funds, the majority of the award was directed toward eligible water and sewer infrastructure projects, though close to \$2 million of the funding was used to mitigate the health and economic impacts of COVID-19, including \$650,000 for local community organizations, \$500,000 toward assigned patrol vehicles to promote operational distancing, \$170,000 to support the City's behavioral health unit as well as supporting the City's critical staffing needs.

**Budget Overview / Highlights**

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

	FY2022-23 Budget	Change from FY2021-22	Percent Change
General Fund	\$ 11,828,799	\$ 243,373	2.1%
Water Fund	\$ 2,374,806	\$ 102,220	4.5%
Sewer Fund	\$ 4,237,495	\$ (50,226)	(1.2%)
Solid Waste Fund	\$ 1,533,907	\$ 113,613	8.0%
Electric Fund	\$ 26,550,483	\$ 3,170,709	13.6%
	\$ 46,525,491	\$ 3,579,689	8.3%

This year's General Fund budget continues to utilize a transfer from Realty Transfer Tax Fund for public safety staffing (\$300,000). \$105,860 is budgeted income from Economic Development to help defray contributions to Downtown Milford, Inc (DMI) and community festivals. Milford Museum, DMI, Milford Public Library and Community Festivals are budgeted with slight increases based on the groups' presentations to City Council in April. \$145,000 of General Fund Reserves will be used for the police records management system, and the savings attributable to the avoidance of the FY 2022 real estate tax reassessment (\$347,000) will be rolled forward to support cost pressure we face in the current inflationary environment.

**Personnel**

The recommended FY 2023 budget includes: An overall 4.5% increase in base pay for non-union employees and additional funds for the merit pay increases based on performance evaluations. Employees may receive a one-step increase in pay based on performance. There is a 3% 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%. Healthcare premiums will increase 8.5% on July 1, 2022, which is the first increase since 2016.

In 2022, the City had 128.5 FTE employees, and for 2023, with staff recommended personnel changes, 131 FTEs are proposed. Additional positions include: 1 FTE in Customer Service, 1.5 FTEs in Administration. The 1 FTE in Customer Service is needed to bring bill

printing and mailing in-house This change has been made due to the numerous issues with our contract billing service. 1 FTE is being added to provide an Executive Assistant for the City Manager and a 0.5 FTE for a part-time videographer/photographer intern to produce marketing materials for economic development.

## **Capital**

Following is a partial list of capital equipment and projects.

General Fund: Police – new police facility; 2 car replacements; 15 new police cars. Streets – replace salt spreader, various street rehab, walnut street bridge pedestrian crossing, sidewalk connectivity, traffic calming, NE Front streetscape project, Park Ave/Denny Row Streetscape project, SW Front Street Streetscape, replace Maple Street bridge, various bike path construction, street construction in industrial park, various transportation studies. Parking – Rehab N Walnut/NE Front Lot; Rehab Park Ave Lot; City Hall – create public plaza in front of building; Parks and Recreation – replace gator, replace van, various improvements to parks maintenance facility, rehab Banneker basketball court, various new trees, irrigation well installation, rehab Marshall pond bank, replace pavers at Riverwalk, master plan for greenway, picnic pavilion at Memorial Park, beach volleyball court construction, gateway signage/improvements, open space land acquisition, Sharp parcel development, downtown playground, redevelop farmers market area, installation of downtown public restrooms,

Capital Expenses for Enterprise and Interdepartmental Service Funds: Electric – replace E-101 truck, an additional pick-up for Arborist, NOAA station, hebra-lift for fork lift, office space for Arborist, broadband/public wifi feasibility study; Sewer – pump station upgrades, replace Kubota tractor with plow, ROVVER Inspection equipment; Solid Waste – Replace rear load truck; new crane grappler truck for bulk collection; Public Works – expanded parking lot & storm water pond. IT – various network replacements, replace ERP, PC & Hardware refresh, dedicated internet fiber, ceiling cable upgrades, new firewall boxes.

Capital Improvements Projects/Repairs: Electric – pole replacements, advanced line relocation, service to corporate center. Water – additional blow-off valves, various street rehab projects, lead service line replacements, asbestos pipe removal, valve and hydrant replacement, water service to industrial park, North Shore water extension, Westwood main extension; Sewer – various street rehab projects, asbestos pipe remove/replacement, replace SE 2<sup>nd</sup> Street pump station, SE regional pump station, abandon BAC PS with gravity line, service to corporate center.

## **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. The budget is balanced using \$200,000 of ARPA funds. Use of ARPA funds is not sustainable, and is the equivalent to an approximately \$ \$0.02 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 the appropriation.
2. 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.
  3. Utilizing Real Estate Transfer Tax to fund the general police expenses is not sustainable. Staff recommends Council continue the course of increasing the real estate tax assessment by \$0.01 per year, while reducing the use of RTT by \$100,000 each year over five years.,
  4. 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.
  5. 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.
  6. Payment on the bonds for the Police Facility will come due as early as FY 2024 but no later than FY2025, which will equate to an additional \$0.06812 tax increase.
  7. The volatile energy markets will result in a needed Power Cost Adjustment for electric in late summer of 2022.
  8. Inflation is presently running at about 8% annually, which will have an impact on personnel costs as well as the cost of goods and services during the upcoming year.

### **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 reduce the use of the Real Estate Transfer Tax 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, Council adopted policies for fund balances, which has put the City in a better financial position for the future. Staying the course on the modest proposed tax increase, as well as the codified utility increases will go a long way in keeping the financial position of the City stable.

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 (Initial Draft)  
For the Fiscal Year Ending June 30, 2023 (FY23)

Budget Summary  
General Fund  
Enterprise Funds  
Interservice Funds

CITY OF MILFORD  
 FISCAL YEAR 2022-23  
 CONSOLIDATED BUDGET RECOMMENDATION

FY23 BUDGET SUMMARY - INITIAL DRAFT (5/13/2022)

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
<b>GENERAL FUND</b>							
ADMINISTRATION	9,635,860	1,134,839	10,770,699	1,070,179	-	226,250	1,296,429
PLANNING	493,100	-	493,100	714,740	-	50,000	764,740
FINANCE	-	-	-	549,867	-	-	549,867
INFORMATION TECHNOLOGY	-	170,037	170,037	627,078	-	170,037	797,115
POLICE	491,250	300,000	791,250	6,111,575	-	-	6,111,575
STREETS	-	720,000	720,000	873,822	-	720,000	1,593,822
PARKS & RECREATION	-	1,055,443	1,055,443	1,246,982	-	1,055,443	2,302,425
COUNCIL	-	-	-	634,556	-	75,000	709,556
<b>TOTAL GENERAL FUND</b>	<b>10,620,210</b>	<b>3,380,319</b>	<b>14,000,529</b>	<b>11,828,799</b>	<b>-</b>	<b>2,296,730</b>	<b>14,125,529</b>
<b>WATER</b>	<b>3,406,664</b>	<b>26,416</b>	<b>3,433,080</b>	<b>2,374,806</b>	<b>365,274</b>	<b>693,000</b>	<b>3,433,080</b>
<b>SEWER</b>	<b>4,998,531</b>	<b>556,443</b>	<b>5,554,974</b>	<b>4,237,496</b>	<b>412,478</b>	<b>905,000</b>	<b>5,554,974</b>
<b>SOLID WASTE</b>	<b>1,556,467</b>	<b>633,190</b>	<b>2,189,657</b>	<b>1,533,907</b>	<b>-</b>	<b>655,750</b>	<b>2,189,657</b>
<b>ELECTRIC</b>	<b>27,012,887</b>	<b>542,411</b>	<b>27,555,299</b>	<b>26,550,484</b>	<b>324,315</b>	<b>680,500</b>	<b>27,555,299</b>
<b>TOTAL BUDGET</b>	<b>47,594,760</b>	<b>5,138,780</b>	<b>52,733,539</b>	<b>46,525,491</b>	<b>1,102,067</b>	<b>5,230,980</b>	<b>52,858,538</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
REVENUE**

**GENERAL FUND**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-0000	<b>GENERAL FUND REVENUE</b>							
390-10-10	<b>GENERAL FUND CAPITAL RESERVES</b>	287,423	330,605	260,095	1,967,500	619,239	802,729	29.6%
390-10-17	<b>GENERAL FUND RESERVES: 5 OFFICERS</b>	312,641	415,117		-	-	-	
390-10-20	<b>ECONOMIC DEVELOPMENT FUNDS</b>	131,038	132,703	70,860	105,860	-	105,860	
	<b>REAL ESTATE TAX</b>							
311-10-10	PROPERTY TAXES: CURRENT LEVY	3,974,924	4,171,242	4,301,784	4,741,043	4,700,712	4,912,100	4.5%
311-10-30	PROPERTY TAXES: PENALTIES	30,490	24,742	38,454	29,000	28,835	29,000	0.6%
319-20-15	REAL ESTATE TRANSFER FEE-POLICE	500,000	723,000	500,000	400,000	400,000	300,000	-25.0%
	<b>TOTAL REAL ESTATE TAXES</b>	<b>4,505,414</b>	<b>4,918,984</b>	<b>4,840,238</b>	<b>5,170,043</b>	<b>5,129,547</b>	<b>5,241,100</b>	<b>2.2%</b>
	<b>LICENSES &amp; PERMITS</b>							
321-10-10	CONTRACTOR/BUSINESS LICENSE	50,500	58,645	74,605	72,000	67,150	67,000	-0.2%
321-10-20	RENTAL LICENSE	105,550	92,350	-	103,000	109,650	110,000	0.3%
322-10-00	BUILDING PERMIT FEES	289,261	301,637	387,487	316,300	108,980	215,000	97.3%
322-15-00	PLANNING & ZONING FEES	49,980	64,866	63,988	52,200	100,971	85,100	-15.7%
328-10-30	GRASSCUTTING REVENUE	32,000	16,000	-	16,000	16,000	16,000	0.0%
321-20-21	ARPA - OPERATING SUPPORT	32,000	16,000	113,600	7,762	7,762	-	-100.0%
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>559,291</b>	<b>549,498</b>	<b>639,680</b>	<b>567,262</b>	<b>410,513</b>	<b>493,100</b>	<b>20.1%</b>
	<b>POLICE DEPARTMENT</b>							
342-10-10	FINES	101,284	88,416	53,247	60,000	79,222	80,000	1.0%
342-10-60	MISCELLANEOUS REVENUE	6,380	4,569	400	2,000	2,250	2,250	0.0%
342-10-70	STATE POLICE PENSION	162,973	179,111	201,618	200,000	213,272	214,000	0.3%
342-10-90	ACCIDENT COPIES	14,540	14,745	14,095	14,000	15,050	15,000	-0.3%
342-10-92	SALE OF VEHICLES & EQUIPMENT	3,202	7,280	4,069	2,000	85	2,000	2252.9%
342-10-98	SPECIAL DUTY OVERHEAD	7,738	9,810	4,574	3,500	5,898	5,000	-15.2%
342-10-99	SCHOOL RESOURCE OFFICERS FUNDING	188,485	200,000	214,367	150,000	125,000	173,000	38.4%
342-21-21	ARPA - OPERATING SUPPORT	-	-	9,288	139,011	139,011	-	-100.0%
	<b>TOTAL POLICE DEPARTMENT</b>	<b>484,602</b>	<b>503,931</b>	<b>501,658</b>	<b>570,511</b>	<b>579,788</b>	<b>491,250</b>	<b>-15.3%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
REVENUE**

**GENERAL FUND**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-0000	<b>GENERAL FUND REVENUE</b>							
	<b>LEASE, RENTAL &amp; OTHER REVENUE</b>							
359-10-20	SPRINT TOWER RENTAL	17,307	17,307	17,667	18,172	18,172	18,715	3.0%
359-10-25	VERIZON TOWER RENTAL	25,590	25,590	25,589	25,590	27,381	28,660	4.7%
359-10-30	AT&T TOWER RENTAL	16,800	16,800	16,800	16,800	16,800	16,800	0.0%
359-10-35	VERIZON SE TOWER RENTAL	24,660	25,400	26,161	26,225	26,947	27,755	3.0%
359-10-38	VERIZON 10th ST TOWER RENTAL	-	26,400	29,328	29,376	29,904	30,510	2.0%
359-10-39	AT&T S. WASHINGTON TOWER RENTAL	-	19,377	26,417	26,611	27,210	28,025	3.0%
359-10-40	CHESAPEAKE GAS	43,042	44,282	42,292	44,200	46,620	46,650	0.1%
359-10-50	CATV FRANCHISE FEES	111,104	162,635	170,093	165,200	184,008	185,800	1.0%
359-10-55	CABLE POLE AGREEMENTS	6,839	6,839	6,838	6,839	6,839	6,839	0.0%
359-10-60	FIBER OPTIC RENTAL	34,913	38,599	38,599	38,599	38,599	38,599	0.0%
359-10-65	CEMETERY FUNDS	40,681	-	-	-	-	-	-
359-10-99	MISCELLANEOUS REVENUE	13,493	12,309	37,987	10,000	11,538	10,000	-13.3%
359-21-21	ARPA - OPERATING SUPPORT	-	-	500	2,723	2,723	200,000	7244.8%
359-21-22	ARPA - COMMUNITY SUPPORT	-	-	-	650,000	650,000	-	-100.0%
361-10-00	EARNINGS ON INVESTMENTS	79,090	41,866	16,431	6,520	8,602	9,500	10.4%
	<b>TOTAL LEASE, RENTAL &amp; OTHER REVENUE</b>	<b>413,519</b>	<b>437,404</b>	<b>454,702</b>	<b>1,066,855</b>	<b>1,095,342</b>	<b>647,854</b>	<b>-40.9%</b>
391-10-10	OTHER - INTERDEPARTMENTAL	870,720	896,843	986,525	1,085,178	1,085,178	1,193,697	10.0%
391-10-50	ELECTRIC DIVISION	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
391-10-51	WATER DIVISION	-	-	-	300,000	300,000	300,000	0.0%
391-10-52	INTERSERVICE BILLING-ELEC MRG ELIM	-	-	-	40,560	40,560	42,320	4.3%
391-10-53	INTERSERVICE BILLING-W/S MRG ELIM	-	-	-	10,502	10,502	10,890	3.7%
	<b>(TO)FROM RESERVES or FUND BALANCE</b>	<b>(669,008)</b>			<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL TRANSFERS- GENERAL FUND</b>	<b>2,701,712</b>	<b>3,396,843</b>	<b>3,486,525</b>	<b>3,936,240</b>	<b>3,936,240</b>	<b>4,046,907</b>	<b>2.8%</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>9,395,640</b>	<b>10,685,085</b>	<b>10,253,758</b>	<b>13,384,271</b>	<b>11,770,669</b>	<b>11,828,799</b>	<b>0.5%</b>



Annual Operating and Capital Budget Proposal (Initial Draft)  
For the Fiscal Year Ending June 30, 2023 (FY23)

General Fund

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Administration  
Finance

Planning  
City Council

Police  
Parks & Recreation

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**CITY ADMINISTRATION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1010	<b>CITY ADMINISTRATION</b>							
413-10-10	SALARIES & WAGES	381,461	469,381	410,168	506,368	522,345	594,962	13.9%
413-10-11	SALARIES & WAGES-VACATION SELLBACK	1,605	2,048	2,151	2,295	2,261	2,398	6.1%
413-10-20	SALARIES & WAGES - TEMPORARY WAGES	-	-	3,047	4,795	5,134	5,100	-0.7%
413-10-30	SALARIES & WAGES-OVERTIME	9,701	13,354	4,609	4,700	4,801	4,700	-2.1%
413-10-40	SALARIES & WAGES-SICK/VACATION PAYOF	-	27,585	9,303	-	-	-	
413-30-10	CONTRACT SERVICES-(FELLOW)	18,787	17,371	15,448	35,200	33,392	37,450	12.2%
413-30-12	CONTRACT SERVICES-COMP. STUDY	-	-	11,250	11,250	11,250	-	-100.0%
413-30-14	CONTRACT SERVICES-STAFFING STUDY.	-	17,309	-	-	-	-	
413-30-16	TUITION REIMBURSEMENT (new FY21)	-	-	-	2,682	-	10,000	
413-30-20	LEGAL SERVICE	8,492	10,799	12,853	14,300	20,242	13,900	-31.3%
413-30-21	LEGAL SERVICE-HR (new FY21)	-	-	1,487	5,000	2,170	5,000	130.4%
413-30-30	AUDITING SERVICE	1,000	1,000	1,000	1,175	825	2,825	242.4%
413-30-60	RECORDS RETENTION	-	-	-	1,500	-	1,500	
413-50-20	INSURANCE & BONDING	4,452	4,600	4,916	7,558	7,558	8,400	11.1%
413-50-30	TELEPHONE	2,275	2,334	2,621	2,550	2,245	2,500	11.3%
413-50-40	ADVERTISING & PRINTING	13,685	16,301	9,094	18,200	19,066	17,000	-10.8%
413-50-41	MARKETING (new FY22)	-	-	349	20,000	18,000	16,000	-11.1%
413-50-60	SOFTWARE MAINTENANCE	-	-	-	740	635	200	-68.5%
413-50-61	WEBSITE MAINTENANCE	3,847	3,829	4,020	4,222	4,221	-	-100.0%
413-50-90	TRAINING	12,021	8,170	10,365	16,000	15,144	16,000	5.6%
413-60-10	MATERIALS & SUPPLIES	3,878	2,194	2,530	3,500	4,185	3,750	-10.4%
413-60-11	GENERAL EXPENSE	6,990	5,119	9,441	7,700	4,854	7,700	58.6%
413-60-12	COMPUTER	-	3,936	8,335	3,100	2,986	3,500	17.2%
413-60-13	COPIER	3,525	3,704	3,908	5,000	4,127	5,000	21.1%
413-60-15	POSTAGE	361	682	664	500	411	500	21.7%
413-67-11	DISCRETIONARY FUNDS	10,065	8,499	187	5,800	-	10,000	
413-69-20	OFFICE FURNITURE	-	-	-	5,000	-	5,000	
413-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	1,500	1,500	<b>1,500</b>	0.0%
413-90-80	COST ALLOCATION: CITY HALL BUILDING	7,980	17,520	29,274	17,424	22,593	35,810	58.5%
413-90-81	TRANSFER TO CUSTOMER SERVICE (TAX)	-	-	-	347,200	35,367	43,800	23.8%
	<b>TOTAL GENERAL EXPENSE</b>	<b>490,125</b>	<b>635,735</b>	<b>557,020</b>	<b>1,055,259</b>	<b>745,310</b>	<b>854,495</b>	<b>14.6%</b>

**CITY ADMINISTRATION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1010	<b>CITY ADMINISTRATION</b>							
	<b>EMPLOYEE BENEFITS</b>							
413-20-10	MEDICAL	65,048	72,976	60,554	64,317	61,980	87,158	40.6%
413-20-20	SOCIAL SECURITY	29,958	37,440	33,736	41,358	40,892	47,780	16.8%
413-20-30	RETIREMENT	48,094	53,967	51,643	61,730	61,730	62,301	0.9%
413-20-50	UNEMPLOYMENT COMPENSATION	1,389	1,411	1,822	2,191	2,160	3,012	39.4%
413-20-60	WORKMAN'S COMPENSATION	1,235	1,632	1,135	1,487	1,487	1,679	12.9%
413-20-70	GROUP LIFE INSURANCE	2,658	3,160	2,879	3,708	3,708	4,127	11.3%
413-20-75	VISION	247	268	247	309	309	361	16.7%
413-20-80	RETIREE MEDICAL BENEFITS	8,574	8,574	8,176	8,871	8,097	9,267	14.4%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>157,203</b>	<b>179,428</b>	<b>160,192</b>	<b>183,971</b>	<b>180,363</b>	<b>215,684</b>	<b>19.6%</b>
	<b>TOTAL ADMINISTRATION - O &amp; M</b>	<b>647,328</b>	<b>815,163</b>	<b>717,212</b>	<b>1,239,230</b>	<b>925,673</b>	<b>1,070,179</b>	<b>15.6%</b>
	<b>TOTAL ADMINISTRATION GENERAL GOV'T</b>	<b>647,328</b>	<b>815,163</b>	<b>717,212</b>	<b>1,239,230</b>	<b>925,673</b>	<b>1,070,179</b>	<b>15.6%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**PLANNING DEPARTMENT**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1045	<b>PLANNING DEPARTMENT</b>							
429-10-10	SALARIES & WAGES	254,613	298,401	183,671	356,293	331,513	408,203	23.1%
429-10-20	SALARIES & WAGES-TEMPORARY	-	-	-	1,450	1,430	-	-100.0%
429-10-30	SALARIES & WAGES-OVERTIME	3,941	1,840	2,407	6,250	5,758	2,500	-56.6%
429-10-40	SALARIES & WAGES-SICK/VACATIO	-	-	819	-	-	-	
426-30-10	CONTRACT SERVICES	49,425	14,215	61,169	36,150	35,356	20,000	-43.4%
429-30-20	LEGAL SERVICE	23,385	31,820	1,910	27,000	27,566	31,200	13.2%
429-30-30	AUDITING SERVICE	2,000	2,000	1,000	1,175	825	2,075	151.5%
429-30-50	ENGINEERING	-	-	-	1,000	-	1,000	
429-40-29	MAINT. & REPAIR - VEHICLE LABOR	1,200	2,790	2,565	3,000	417	1,500	260.0%
429-40-30	MAINT. & REPAIR - VEHICLES	2,407	1,086	709	1,000	92	1,000	992.3%
429-50-20	INSURANCE & BONDING	1,442	2,994	3,941	4,725	3,785	4,300	13.6%
429-50-30	TELEPHONE	750	714	715	800	682	750	9.9%
429-50-31	CELLPHONE	794	1,500	1,462	1,530	1,455	2,650	82.1%
429-50-60	SOFTWARE MAINTENANCE	2,766	3,334	-	4,000	3,149	4,000	27.0%
429-50-90	TRAINING	2,127	2,275	2,390	4,950	6,036	7,500	24.3%
429-60-10	MATERIALS & SUPPLIES	2,760	2,649	1,444	4,000	2,398	4,000	66.8%
429-60-11	GENERAL EXPENSE	2,795	4,513	2,261	3,800	2,295	5,000	117.9%
429-60-12	COMPUTER	2,226	1,996	2,734	2,700	-	6,000	
429-60-13	COPIER	2,227	2,339	200	2,500	2,506	2,500	-0.2%
429-60-15	POSTAGE	3,385	3,132	3,713	6,000	7,459	7,500	0.6%
429-60-17	GASOLINE & OIL	1,494	2,059	1,850	2,500	1,766	2,200	24.6%
429-60-18	UNIFORMS	1,104	1,591	628	1,000	216	1,000	363.0%
429-68-10	DEMOLITIONS	17,955	-	-	19,500	19,500	-	-100.0%
429-68-20	PROPERTY MAINTENANCE	18,641	11,046	7,060	16,000	12,871	16,000	24.3%
429-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	1,500	1,500	1,500	0.0%
429-90-81	COST ALLOCATION: PUBLIC WORKS	15,960	8,224	4,274	10,255	9,565	10,776	12.7%
	<b>TOTAL GENERAL EXPENSE</b>	<b>413,397</b>	<b>400,518</b>	<b>286,922</b>	<b>519,078</b>	<b>478,139</b>	<b>543,154</b>	<b>13.6%</b>

**PLANNING DEPARTMENT**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1045	<b>PLANNING DEPARTMENT EMPLOYEE BENEFITS</b>							
429-20-10	MEDICAL	64,259	68,435	35,651	80,012	76,726	94,993	23.8%
429-20-20	SOCIAL SECURITY	19,719	22,548	14,012	27,861	25,801	30,972	20.0%
429-20-30	RETIREMENT	28,579	30,670	18,973	39,523	39,071	38,752	-0.8%
429-20-50	UNEMPLOYMENT COMPENSATION	1,638	1,345	1,044	2,193	2,145	1,650	-23.1%
429-20-60	WORKMAN'S COMPENSATION	1,185	1,322	756	1,410	1,405	1,581	12.5%
429-20-70	GROUP LIFE INSURANCE	2,411	1,904	1,594	2,901	2,768	3,268	18.1%
429-20-75	VISION	273	309	221	361	330	371	12.4%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>118,064</b>	<b>126,533</b>	<b>72,251</b>	<b>154,261</b>	<b>148,246</b>	<b>171,586</b>	<b>15.7%</b>
	<b>TOTAL PLANNING - O &amp; M</b>	<b>531,461</b>	<b>527,051</b>	<b>359,173</b>	<b>673,339</b>	<b>626,385</b>	<b>714,740</b>	<b>14.1%</b>
429-70-42	CAPITAL-VEHICLE	-	30,320	28,542	-	-	-	
	<b>TOTAL PLANNING - CAPITAL</b>	<b>-</b>	<b>30,320</b>	<b>28,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL PLANNING GENERAL GOV'T</b>	<b>531,461</b>	<b>557,371</b>	<b>387,715</b>	<b>673,339</b>	<b>626,385</b>	<b>714,740</b>	<b>14.1%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**CITY HALL**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
225-6320	<b>CITY HALL COST ALLOCATION</b>							
481-10-10	SALARIES & WAGES (New FY23)	-	-	-	-	-	2,412	
481-20-10	MEDICAL	-	-	-	-	-	536	
481-20-20	SOCIAL SECURITY	-	-	-	-	-	172	
481-20-30	RETIREMENT	-	-	-	-	-	206	
481-20-50	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	22	
481-20-60	WORKMAN'S COMPENSATION	-	-	-	-	-	80	
481-20-70	GROUP LIFE INSURANCE	-	-	-	-	-	20	
481-20-75	VISION	-	-	-	-	-	2	
481-30-10	CONTRACT SERVICES	8,688	13,514	13,422	9,410	15,996	11,800	-26.2%
481-30-15	CLEANING SERVICE	6,205	5,942	6,180	11,665	10,955	15,000	36.9%
481-30-30	AUDITING SERVICES	1,000	1,000	1,000	1,175	825	2,075	151.5%
481-40-31	BUILDING MAINT. & REPAIRS	35,576	10,445	3,344	5,321	6,294	34,000	440.2%
481-60-10	MATERIALS & SUPPLIES	2,548	-	1,457	733	347	1,200	245.7%
481-60-14	POSTAGE MACHINE	968	968	968	-	-	-	
481-60-22	ELECTRIC	11,918	10,256	8,962	10,400	9,606	10,300	7.2%
481-60-23	WATER/SEWER	1,142	1,190	1,199	1,225	1,270	1,400	10.2%
481-60-24	FUEL OIL	5,281	5,827	5,528	7,867	7,867	9,100	15.7%
481-95-75	BASEMENT REPAIR- CITY HALL	-	125,811	44,441	-	174,099	-	-100.0%
481-95-76	STEP REPAIR- CITY HALL	-	-	26,820	-	-	-	
481-95-77	IT/RESTROOM	-	-	43,470	-	-	-	
225-0000	<b>TOTAL CITY HALL BUILDING EXPENSES</b>	<b>73,326</b>	<b>174,953</b>	<b>156,791</b>	<b>47,796</b>	<b>227,258</b>	<b>88,326</b>	<b>-61.1%</b>
331-10-01	LESS INTERSERVICE BILLING-CITY ADMIN.	(7,980)	(17,520)	(29,274)	(17,424)	(22,593)	(35,810)	58.5%
331-10-02	LESS INTERSERVICE BILLING-CITY COUNCIL	(15,996)	(17,520)	(29,274)	(17,424)	(22,593)	(35,810)	58.5%
331-10-03	LESS INTERSERVICE BILLING-CODE ENF.	(7,980)	-	-	-	-	-	
331-10-04	LESS INTERSERVICE BILLING-IT	(5,796)	(6,535)	(10,332)	(6,150)	(7,974)	(12,639)	58.5%
331-10-05	LESS INTERSERVICE BILLING-P&Z	(7,980)	-	-	-	-	-	
331-10-52	LESS INTERSERVICE BILLING-ELEC MRG ELIM	-	-	-	(3,328)	(3,328)	(3,296)	-1.0%
331-10-53	LESS INTERSERVICE BILLING-W/S MRG ELIM	-	-	-	(674)	(674)	(770)	14.2%
370-70-70	ARPA - PUBLIC HEALTH	-	-	-	(2,796)	(2,796)	-	
390-10-10	TRANSFER FROM CAPITAL RESERVES	(27,594)	(209,177)	-	-	-	-	
	<b>NET CITY HALL COST</b>	<b>-</b>	<b>(75,799)</b>	<b>87,911</b>	<b>-</b>	<b>167,301</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**FINANCE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1310	<b>FINANCE</b>							
415-10-10	SALARIES & WAGES	303,415	310,371	381,570	320,050	300,268	372,979	24.2%
415-10-11	SALARIES & WAGES-VACATIC	1,056	1,083	1,115	1,196	1,195	1,306	9.2%
415-10-30	SALARIES & WAGES-OVERTIME			-	2,000	1,368	3,500	
415-10-40	SALARIES & WAGES-SICK/VA	-	-	39,725	-	-	-	
415-30-10	CONTRACT SERVICES	3,749	8,703	6,918	9,500	8,601	1,500	-82.6%
415-30-11	CONTRACT SERVICES - TAX /	21,700	17,500	-	-	-	-	
415-30-15	CLEANING SERVICES	8,910	8,117	4,344	6,500	4,764	6,800	42.7%
415-30-30	AUDITING SERVICE	1,000	1,000	1,000	825	475	2,075	336.8%
415-40-29	MAINT. & REPAIR-VEHICLE LA	675	-	-	-	-	-	
415-40-30	MAINT. & REPAIR-VEHICLE	914	-	-	-	-	-	
415-50-20	INSURANCE & BONDING	1,328	1,129	702	1,080	1,080	1,200	11.1%
415-50-30	TELEPHONE	1,127	1,147	1,163	1,275	1,109	1,150	3.7%
415-50-31	CELLPHONE	962	999	967	-	150	500	233.3%
415-50-62	CAMA TAX SOFTWARE (to C/S	8,210	7,605	-	-	-	-	
415-50-90	TRAINING	5,582	4,959	2,363	5,925	3,106	2,100	-32.4%
415-60-10	MATERIALS & SUPPLIES	6,133	6,092	5,911	5,100	4,900	5,000	2.0%
415-60-11	GENERAL EXPENSE	721	583	777	1,000	551	800	45.1%
415-60-12	COMPUTER	3,953	5,409	4,631	2,700	2,700	750	-72.2%
415-60-13	COPIER	1,150	1,300	1,439	1,555	1,555	4,200	170.1%
415-60-15	POSTAGE	2,377	2,694	2,717	2,460	2,483	2,700	8.7%
415-60-17	GAS & OIL	79	664	-	-	-	-	
415-69-20	OFFICE FURNITURE	-	-	-	2,900	2,900	3,500	20.7%
415-69-80	VEHICLE & EQUIP REPLACEM	-	-	-	1,500	1,500	1,500	0.0%
	<b>TOTAL GENERAL EXPENSE</b>	<b>373,041</b>	<b>379,355</b>	<b>455,342</b>	<b>365,566</b>	<b>338,706</b>	<b>411,559</b>	<b>21.5%</b>

**FINANCE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1310	<b>FINANCE</b>							
	<b>EMPLOYEE BENEFITS</b>							
415-20-10	MEDICAL	39,588	44,336	44,744	42,468	40,894	50,304	23.0%
415-20-20	SOCIAL SECURITY	23,341	24,664	33,125	26,404	23,062	30,033	30.2%
415-20-30	RETIREMENT	37,138	38,489	41,653	45,655	38,745	45,611	17.7%
415-20-50	UNEMPLOYMENT COMPENSA	1,339	1,412	1,843	1,277	1,274	1,122	-11.9%
415-20-60	WORKMAN'S COMPENSATION	594	490	548	412	421	559	32.9%
415-20-70	GROUP LIFE INSURANCE	1,168	1,399	2,869	2,392	2,385	2,779	16.5%
415-20-75	VISION	298	214	267	222	217	250	15.1%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>103,466</b>	<b>111,004</b>	<b>125,049</b>	<b>118,830</b>	<b>106,998</b>	<b>130,658</b>	<b>22.1%</b>
	<b>FINANCE BUILDING</b>							
415-40-31	MAINTENANCE & REPAIRS	4,144	5,772	7,728	2,920	3,085	1,800	-41.7%
415-60-22	ELECTRIC	4,199	4,988	4,083	3,750	3,272	4,750	45.2%
415-60-23	WATER/SEWER	257	219	587	1,045	1,041	1,100	5.7%
	<b>TOTAL MUNICIPAL BUILDING EXPENSE</b>	<b>8,600</b>	<b>10,979</b>	<b>12,398</b>	<b>7,715</b>	<b>7,398</b>	<b>7,650</b>	<b>3.4%</b>
	<b>TOTAL FINANCE - O &amp; M</b>	<b>485,107</b>	<b>501,338</b>	<b>592,789</b>	<b>492,111</b>	<b>453,101</b>	<b>549,867</b>	<b>21.4%</b>
	<b>TOTAL FINANCE GENERAL GOV'T</b>	<b>485,107</b>	<b>501,338</b>	<b>592,789</b>	<b>492,111</b>	<b>453,101</b>	<b>549,867</b>	<b>21.4%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**INFORMATION TECHNOLOGY**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1510	<b>INFORMATION TECHNOLOGY</b>							
418-10-10	SALARIES & WAGES	117,130	122,249	133,220	273,586	246,734	334,930	35.7%
418-10-11	SALARIES & WAGES-VACATION SELLBACK	-	1,716	-	-	-	-	
418-10-30	SALARIES & WAGES-OVERTIME	-	-	-	128	127	-	
418-10-40	SALARIES & WAGES-SICK/VACATION PAYOFF	-	-	21,535	2,260	2,259	-	-100.0%
418-30-09	CONTRACT SERVICE - ERP	-	-	70,249	-	-	-	
418-30-10	CONTRACT SERVICES	1,272	1,291	984	4,540	4,837	-	-100.0%
418-30-30	AUDITING	1,000	1,000	1,000	1,175	825	2,075	151.5%
418-40-29	MAINT. & REPAIR-VEHICLE LABOR	-	2,430	1,425	1,000	500	1,000	100.0%
418-40-30	MAINT. & REPAIR-VEHICLE	-	600	455	900	267	900	237.2%
418-50-20	INSURANCE & BONDING	684	716	1,395	1,400	1,076	1,300	20.8%
418-50-30	TELEPHONE	513	520	1,231	575	558	800	43.4%
418-50-31	CELLPHONE	962	1,000	886	-	-	-	
418-50-60	SOFTWARE MAINTENANCE	111,155	130,928	144,084	153,000	153,000	123,850	-19.1%
418-50-xx	HARWARE MAINTENANCE (New FY23)	-	-	-	-	-	7,295	
418-50-61	WEBSITE MAINTENANCE (New FY23)	-	-	-	-	-	5,930	
418-50-65	SECURITY/DISASTER RECOVERY	-	-	-	4,000	3,169	-	-100.0%
418-50-90	TRAINING	3,799	-	5,769	6,000	3,948	6,500	64.6%
418-60-10	MATERIALS & SUPPLIES	5,993	5,755	9,105	6,000	2,766	6,000	116.9%
418-60-11	GENERAL EXPENSE	42	205	199	200	247	-	-100.0%
418-60-12	COMPUTER	29,606	28,818	23,425	38,000	38,000	15,500	-59.2%
418-60-17	GASOLINE & OIL	175	291	133	300	28	200	625.7%
418-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	5,000	5,000	5,000	0.0%
418-90-80	COST ALLOCATION: CITY HALL BUILDING	5,796	6,535	10,332	6,150	7,974	12,639	58.5%
	<b>TOTAL GENERAL EXPENSE</b>	<b>278,127</b>	<b>304,054</b>	<b>425,427</b>	<b>504,214</b>	<b>471,314</b>	<b>523,919</b>	<b>11.2%</b>

**INFORMATION TECHNOLOGY**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1510	<b>INFORMATION TECHNOLOGY</b>							
	<b>EMPLOYEE BENEFITS</b>							
418-20-10	MEDICAL	18,715	18,715	10,805	23,223	25,253	41,861	65.8%
418-20-20	SOCIAL SECURITY	9,176	9,728	11,912	21,089	19,048	26,066	36.8%
418-20-30	RETIREMENT	11,400	11,893	8,345	21,421	19,806	30,569	54.3%
418-20-50	UNEMPLOYMENT COMPENSATION	569	566	1,154	1,771	1,771	1,375	-22.4%
418-20-60	WORKMAN'S COMPENSATION	221	196	201	348	318	426	34.1%
418-20-70	GROUP LIFE INSURANCE	722	730	640	2,072	2,012	2,613	29.9%
418-20-75	VISION	62	62	51	216	185	247	33.3%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>40,865</b>	<b>41,890</b>	<b>33,108</b>	<b>70,140</b>	<b>68,394</b>	<b>103,158</b>	<b>50.8%</b>
	<b>TOTAL IT O&amp;M</b>	<b>318,992</b>	<b>345,944</b>	<b>458,535</b>	<b>574,354</b>	<b>539,708</b>	<b>627,078</b>	<b>16.2%</b>
418-70-40	CAPITAL-EQUIPMENT	47,726	45,796	28,999	-	-	-	
418-70-42	CAPITAL-VEHICLE	-	-	27,396	-	-	-	
	<b>TOTAL IT CAPITAL</b>	<b>47,726</b>	<b>45,796</b>	<b>56,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>366,718</b>	<b>391,740</b>	<b>514,930</b>	<b>574,354</b>	<b>539,708</b>	<b>627,078</b>	<b>16.2%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**POLICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1610								
421-10-10	SALARIES & WAGES-SWORN OFFICERS	2,180,362	2,406,619	2,401,120	2,559,692	2,617,333	2,644,363	1.0%
421-10-11	SALARIES & WAGES-VACATION SELLBACK	14,082	16,189	13,904	19,286	14,595	19,407	33.0%
421-10-12	SALARIES & WAGES - HOLIDAY SELLBACK	-	3,605	1,892	2,026	1,996	1,131	-43.4%
421-10-13	SALARIES & WAGES - HOLIDAY (2) PAYOFF	-	8,643	22,769	27,090	27,090	26,000	-4.0%
421-10-30	SALARIES & WAGES-OFFICERS OVERTIME	148,839	122,171	113,678	130,000	134,232	140,000	4.3%
421-10-35	SALARIES & WAGES-OFFICERS COURT STANDBY	29,265	16,043	2,194	8,000	4,149	34,000	719.5%
421-10-40	SALARIES & WAGES - SICK & VACATION PAYOUT	-	46,409	31,172	129,335	129,335	-	-100.0%
421-10-50	SALARIES & WAGES-OFFICERS ON CALL	61,252	63,048	37,489	37,000	35,399	38,000	7.3%
421-10-55	SALARIES & WAGES-SHIFT DIFFERENTIAL	16,011	20,428	19,623	20,000	17,745	20,300	14.4%
421-11-10	SALARIES & WAGES-CIVILIAN	428,214	492,208	526,737	543,271	588,169	661,128	12.4%
421-11-11	SALARIES & WAGES-VACATION SELLBACK	2,811	2,925	3,076	3,249	3,249	3,452	6.2%
421-11-13	SALARIES & WAGES - HOLIDAY (2) PAYOFF	-	1,533	4,356	4,206	4,206	4,500	7.0%
421-11-30	SALARIES & WAGES-CIVILIAN OVERTIME	39,851	43,767	54,678	55,000	54,286	53,500	-1.4%
421-11-40	SALARIES & WAGES - SICK & VACATION PAYOUT	5,836	3,256	-	6,247	6,247	-	-100.0%
421-11-55	SALARIES & WAGES-SHIFT DIFFERENTIAL	4,846	7,048	6,452	6,300	6,269	6,900	10.1%
421-12-10	SALARIES & WAGES-CROSS. GUARDS	11,155	3,831	2,350	7,689	8,559	9,510	11.1%
421-30-10	CONTRACT SERVICES	71,516	57,180	59,380	244,328	129,973	229,100	76.3%
421-30-12	BEHAVIORAL HEALTH UNIT	-	-	11,959	50,000	50,000	50,000	0.0%
421-30-20	LEGAL EXPENSE	46,525	43,791	74,658	65,000	65,000	37,500	-42.3%
421-30-30	AUDITING	5,000	5,000	5,000	5,875	4,125	11,125	169.7%
421-50-20	INSURANCE	42,444	41,240	45,341	55,550	46,632	51,100	9.6%
421-50-30	TELEPHONE	6,176	8,302	8,109	11,400	10,356	13,400	29.4%
421-50-31	CELLPHONE	9,792	11,159	10,844	11,775	11,728	20,200	72.2%
421-50-40	ADVERTISING & PRINTING	2,106	2,117	1,765	5,000	4,370	5,000	14.4%
421-50-90	TRAINING	50,414	35,452	24,572	47,000	47,000	50,000	6.4%
421-60-10	MATERIALS & SUPPLIES	21,079	14,330	14,061	19,000	18,101	19,000	5.0%
421-60-11	GENERAL EXPENSE	5,747	4,788	5,270	7,500	8,258	7,500	-9.2%
421-60-18	UNIFORMS & EQUIPMENT	84,198	36,068	42,155	44,300	45,602	42,300	-7.2%
421-65-11	SENIOR PATROL	755	292	60	1,000	790	-	-100.0%
421-65-13	CRIMINAL INVESTIGATION FUND	2,136	395	470	2,000	87	2,000	2207.7%
421-65-14	COMMUNITY POLICING	4,112	4,144	1,421	5,000	4,122	5,000	21.3%
421-65-16	K-9 UNIT EXPENSE	839	5,088	4,623	17,500	17,846	4,500	-74.8%
421-65-17	SPECIAL OPS GROUP EXPENSE	3,000	709	3,000	3,000	-	3,000	
	<b>TOTAL GENERAL SERVICE EXPENSE</b>	<b>3,298,363</b>	<b>3,527,778</b>	<b>3,554,178</b>	<b>4,153,619</b>	<b>4,116,846</b>	<b>4,212,915</b>	<b>2.3%</b>

**POLICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1610	<b>POLICE DEPARTMENT EMPLOYEE BENEFITS</b>							
421-20-10	MEDICAL	567,501	566,901	537,400	565,896	534,149	603,041	12.9%
421-20-20	SOCIAL SECURITY	237,224	264,072	258,214	280,124	279,444	282,858	1.2%
421-20-30	RETIREMENT	498,001	560,333	559,709	593,504	584,735	476,935	-18.4%
421-20-50	UNEMPLOYMENT COMPENSATION	14,999	14,668	14,939	18,297	18,266	15,477	-15.3%
421-20-60	WORKMAN'S COMPENSATION	117,535	125,001	106,813	112,685	113,821	110,036	-3.3%
421-20-70	GROUP LIFE INSURANCE	22,781	18,882	23,657	25,653	25,008	26,235	4.9%
421-20-75	VISION	2,668	2,870	2,873	3,008	2,726	3,028	11.1%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,460,709</b>	<b>1,552,727</b>	<b>1,503,605</b>	<b>1,599,167</b>	<b>1,558,148</b>	<b>1,517,610</b>	<b>-2.6%</b>
	<b>VEHICLE EXPENSE</b>							
421-40-29	MAINTENANCE-GARAGE LABOR	56,281	64,441	63,487	62,000	38,200	60,000	57.1%
421-40-30	MAINTENANCE-PARTS & REPAIRS	21,993	23,148	42,682	65,000	38,175	65,000	70.3%
421-50-21	INSURANCE	25,429	27,679	47,557	55,770	32,585	36,300	11.4%
421-60-17	GASOLINE & OIL	57,358	56,495	56,118	62,000	71,923	80,000	11.2%
421-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	54,050	54,050	54,050	0.0%
	<b>TOTAL VEHICLE EXPENSE</b>	<b>161,061</b>	<b>171,763</b>	<b>209,844</b>	<b>298,820</b>	<b>234,932</b>	<b>295,350</b>	<b>25.7%</b>
	<b>HEADQUARTERS EXPENSE</b>							
421-40-31	MAINTENANCE & REPAIR BUILDING	12,787	5,204	15,498	13,400	9,836	15,000	52.5%
421-40-32	MAINTENANCE & REPAIR OF EQUIPMENT	10,168	5,969	15,910	16,600	4,831	17,900	270.5%
421-60-12	COMPUTERS	8,157	7,583	9,022	10,000	6,010	10,000	66.4%
421-60-13	COPIERS	3,000	4,037	4,131	6,000	4,988	6,000	20.3%
421-60-15	POSTAGE	3,226	928	1,957	2,900	1,740	2,900	66.7%
421-60-22	ELECTRIC	21,961	19,758	18,127	20,000	19,189	20,000	4.2%
421-60-23	WATER/SEWER	2,560	2,538	2,663	2,750	3,221	3,400	5.6%
421-60-24	FUEL OIL	5,431	2,582	2,769	8,800	8,769	10,500	19.7%
	<b>TOTAL HEADQUARTERS EXPENSE</b>	<b>67,290</b>	<b>48,599</b>	<b>70,077</b>	<b>80,450</b>	<b>58,585</b>	<b>85,700</b>	<b>46.3%</b>
	<b>TOTAL POLICE DEPARTMENT- O &amp; M</b>	<b>4,987,423</b>	<b>5,300,867</b>	<b>5,337,704</b>	<b>6,132,056</b>	<b>5,968,511</b>	<b>6,111,575</b>	<b>2.4%</b>
	<b>CAPITAL OUTLAY</b>							
421-70-20	CAPITAL-BUILDING	8,000	-	-	-	-	-	
421-70-40	CAPITAL-EQUIPMENT	-	13,570	-	-	-	-	
421-70-42	CAPITAL-VEHICLES	84,946	89,456	93,987	14,175	9,347	-	-100.0%
	<b>TOTAL POLICE DEPARTMENT CAPITAL</b>	<b>92,946</b>	<b>103,026</b>	<b>93,987</b>	<b>14,175</b>	<b>9,347</b>	<b>-</b>	<b>-100.0%</b>
	<b>TOTAL POLICE GENERAL GOV'T</b>	<b>5,080,369</b>	<b>5,403,893</b>	<b>5,431,691</b>	<b>6,146,231</b>	<b>5,977,858</b>	<b>6,111,575</b>	<b>2.2%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**TAX & UTILITY BILLING / CUSTOMER SERVICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
224-1410	<b>GENERAL EXPENSE</b>							
416-10-10	SALARIES & WAGES	350,886	435,071	383,164	420,547	376,185	520,290	38.3%
416-10-11	SALARIES & WAGES-VACATION	1,979	832	868	-	-	2,939	
416-10-20	SALARIES & WAGES - TEMPOR	20,954	262	8,225	7,000	7,958	-	-100.0%
416-10-30	SALARIES & WAGES-OVERTIME	41,803	9,398	4,154	7,000	7,427	5,000	-32.7%
416-10-40	SALARIES & WAGES-SICK & VA	-	11,546	5,531	55	55	-	-100.0%
416-30-10	CONTRACT SERVICES	20,696	20,464	15,483	36,964	16,028	5,300	-66.9%
416-30-11	TAX ASSESSOR SERVICES	-	-	28,000	347,200	25,000	32,000	28.0%
416-30-12	CONTRACT SERVICES-BILL PR	48,596	49,255	52,433	55,000	55,000	72,880	32.5%
416-30-13	CONTRACT SERVICES-SOFTW	-	10,700	-	12,500	-	-	
416-30-15	CLEANING	-	-	-	6,386	6,386	6,750	5.7%
416-30-20	LEGAL-COLLECTION LAWYER	1,478	6,263	4,601	31,000	-	5,000	
416-30-30	AUDITING SERVICE	3,000	3,000	3,000	3,525	2,475	6,225	151.5%
416-30-60	COLLECTION EXPENSE	2,102	2,648	2,536	4,000	1,619	4,000	147.1%
416-40-29	MAINT.&REPAIR-VEHICLE LABO	1,350	450	380	1,000	-	1,000	
416-40-30	MAINT.&REPAIR-VEHICLES	64	39	29	900	-	900	
416-40-31	BUILDING MAINTENANCE	1,113	2,510	370	3,645	4,859	1,800	-63.0%
416-50-20	INSURANCE	3,520	3,856	4,368	5,708	5,708	6,300	10.4%
416-50-30	TELEPHONE	2,445	2,753	2,255	2,500	2,226	2,350	5.6%
416-50-40	ADVERTISING & PRINTING (new)	-	-	-	-	-	18,000	
416-50-41	MARKETING (new FY23)	-	-	-	-	-	5,000	
416-50-60	SOFTWARE MAINTENANCE (new)	-	-	-	-	-	18,900	
416-50-61	PITNEY BOWES EQUIPMENT	2,562	3,404	2,940	3,500	3,268	4,000	22.4%
416-50-62	CAMA TAX SOFTWARE (CLT)	-	-	7,980	8,380	8,380	8,800	5.0%
416-50-90	TRAINING	105	704	400	1,000	549	1,700	209.6%
416-60-10	MATERIALS & SUPPLIES	12,951	9,400	5,671	10,000	5,720	10,000	74.8%
416-60-11	GENERAL EXPENSE	3,095	948	791	1,000	767	1,350	75.9%
416-60-12	COMPUTER	10,527	5,454	2,316	18,000	14,900	15,000	0.7%
416-60-13	COPIER	6,282	4,439	3,395	3,780	4,363	8,860	103.0%
416-60-15	POSTAGE	10,728	10,496	9,090	10,000	12,899	15,000	16.3%
416-60-17	GAS & OIL	1,048	153	269	300	84	200	139.4%
416-60-19	TAX EXPENSE	-	-	2,662	4,000	1,987	3,000	51.0%

**TAX & UTILITY BILLING / CUSTOMER SERVICELLING / CUSTOMER SERVICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
224-1410	<b>GENERAL EXPENSE, CONTINUED</b>							
416-60-22	ELECTRIC	11,775	9,717	9,089	9,800	9,786	10,200	4.2%
416-60-23	WATER/SEWER	311	271	301	550	515	600	16.4%
416-69-20	OFFICE EQUIPMENT	-	-	-	5,000	2,327	2,500	7.5%
416-69-30	BANK CHARGES-CREDIT CARC	70,912	74,237	87,984	84,000	96,452	95,000	-1.5%
416-69-80	VEHICLE & EQUIP REPLACEME	-	-	-	1,500	1,500	1,500	0.0%
	<b>TOTAL BILLING &amp; C/S GEN. EXPENSE</b>	<b>630,282</b>	<b>678,270</b>	<b>648,285</b>	<b>1,105,740</b>	<b>674,422</b>	<b>892,344</b>	<b>32.3%</b>
	<b>EMPLOYEE BENEFITS</b>							
416-20-10	MEDICAL	130,842	134,255	107,148	111,283	105,011	133,098	26.7%
416-20-20	SOCIAL SECURITY	29,109	33,263	29,259	33,118	29,959	39,139	30.6%
416-20-30	RETIREMENT	42,637	49,717	42,073	46,269	46,269	50,757	9.7%
416-20-50	UNEMPLOYMENT COMPENSAT	2,317	2,831	2,612	3,130	3,130	3,872	23.7%
416-20-60	WORKMAN'S COMPENSATION	2,296	714	522	557	488	752	53.9%
416-20-70	GROUP LIFE INSURANCE	3,322	3,403	3,087	3,365	3,246	4,100	26.3%
416-20-75	VISION	494	567	473	556	488	610	25.2%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>294,015</b>	<b>308,975</b>	<b>185,174</b>	<b>299,128</b>	<b>299,171</b>	<b>342,129</b>	<b>14.4%</b>
	<b>TOTAL BILLING &amp; C/S - O &amp; M</b>	<b>841,299</b>	<b>903,020</b>	<b>833,459</b>	<b>1,304,018</b>	<b>863,013</b>	<b>1,124,672</b>	<b>30.3%</b>
416-70-20	CAPITAL-BUILDING	16,675	-	26,450	-	-	-	
416-70-40	CAPITAL-EQUIPMENT	-	14,205	-	-	-	-	
	<b>TOTAL BILLING &amp; C/S EXP</b>	<b>857,974</b>	<b>917,225</b>	<b>859,909</b>	<b>1,304,018</b>	<b>863,013</b>	<b>1,124,672</b>	<b>30.3%</b>
224-0000	<b>LESS INTERSERVICE BILLING</b>							
331-10-11	INTERSERVICE-GENERAL	-	-	-	(372,200)	(35,367)	(43,800)	23.8%
331-10-20	INTERSERVICE-WATER	(128,696)	(137,584)	(128,124)	(139,019)	(124,147)	(161,757)	30.3%
331-10-30	INTERSERVICE-SEWER	(128,696)	(137,584)	(128,124)	(139,019)	(124,147)	(161,757)	30.3%
331-10-40	INTERSERVICE-SOLID WASTE	(128,696)	(137,584)	(128,124)	(138,929)	(124,147)	(161,592)	30.2%
331-10-50	INTERSERVICE-ELECTRIC	(471,886)	(504,474)	(469,789)	(512,543)	(455,206)	(595,767)	30.9%
	<b>TOTAL INTERSERVICE BILLING</b>	<b>(857,974)</b>	<b>(917,225)</b>	<b>(854,161)</b>	<b>(1,301,710)</b>	<b>(863,013)</b>	<b>(1,124,672)</b>	<b>30.3%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>-</b>	<b>5,748</b>	<b>2,308</b>	<b>-</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**STREETS & GROUNDS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1810	<b>STREETS &amp; GROUNDS DIVISION</b>							
431-10-10	SALARIES & WAGES	194,033	203,100	207,720	237,993	190,397	237,434	24.7%
431-10-11	SALARIES & WAGES-VACATION SELLBACK	837	871	905	995	994	1,068	7.4%
431-10-30	SALARIES & WAGES-OVERTIME	8,394	4,760	5,679	16,979	16,979	6,500	-61.7%
431-10-40	SALARIES & WAGES - SICK & VACATION PAYOUT	-	-	2,063	-	-	-	
431-10-50	SALARIES & WAGES-ON CALL	12,191	12,519	12,611	13,400	12,206	13,000	6.5%
431-30-10	CONTRACT SERVICES	29,566	2,712	5,548	11,500	3,990	2,500	-37%
431-30-20	LEGAL	-	-	750	2,000	1,757	1,000	-43.1%
431-30-30	AUDITING	3,000	3,000	3,000	2,475	2,475	6,225	151.5%
431-30-50	ENGINEERING SERVICES	991	820	1,064	1,500	-	1,500	
431-40-29	MAINT. & REPAIR-VEHICLE LABOR	20,450	13,854	17,406	18,000	11,083	15,000	35.3%
431-40-30	MAINT. & REPAIR-VEHICLES	15,937	11,000	16,587	25,000	26,176	25,000	-4.5%
431-50-13	ENVIRONMENTAL COMPLIANCE	-	3,060	-	16,500	10,000	15,000	50.0%
431-50-20	INSURANCE	15,520	13,687	14,766	18,508	18,508	20,400	10.2%
431-50-30	TELEPHONE	368	373	376	425	349	450	28.8%
431-50-31	CELLPHONE	792	1,285	1,826	3,375	2,248	2,850	26.8%
431-50-40	ADVERTISING & PRINTING	470	619	1,013	1,200	673	1,200	78.3%
431-50-60	SOFTWARE MAINTENANCE	-	-	189	300	120	1,370	1042.4%
431-50-90	TRAINING	682	1,059	582	6,000	2,468	7,200	191.7%
431-60-10	MATERIALS & SUPPLIES	3,197	946	1,366	2,000	1,694	2,000	18.1%
431-60-11	GENERAL EXPENSE	730	230	764	770	149	750	402.3%
431-60-12	COMPUTER	-	2,864	-	-	-	3,000	
431-60-17	GASOLINE & OIL	12,790	11,518	12,030	13,500	14,269	17,500	22.6%
431-60-18	UNIFORMS & EQUIPMENT	4,985	3,148	2,190	5,500	2,536	4,000	57.7%
431-60-19	RADIO	-	-	3,304	500	-	500	
432-60-21	NATURAL GAS (New FY22)	-	-	-	1,300	960	1,200	24.9%
431-60-70	STREET SIGNS & MARKERS	6,688	25,746	20,524	23,572	23,572	23,000	-2.4%
431-60-71	STREET & ROAD MATERIALS	15,707	24,181	8,621	15,000	15,000	15,000	0.0%
431-60-72	SNOW & ICE REMOVAL	6,180	2,037	7,172	19,838	19,838	10,000	-49.6%
431-60-73	STORM SEWERS & DRAINS	4,492	7,261	8,151	10,000	64	10,000	15544.6%
431-60-75	SIDEWALKS & CURBS	18,921	46,129	12,262	23,750	17	25,000	#####
431-60-76	STREET LIGHTS	92,197	91,827	92,486	92,000	92,142	95,000	3.1%
431-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	93,518	93,518	93,518	0.0%
431-90-80	COST ALLOCATION: PUBLIC WORKS	115,655	68,639	76,947	92,294	86,081	96,986	12.7%
	<b>TOTAL GENERAL EXPENSE</b>	<b>584,773</b>	<b>557,245</b>	<b>537,902</b>	<b>769,692</b>	<b>650,264</b>	<b>755,151</b>	<b>16.1%</b>

**STREETS & GROUNDS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1810	<b>STREETS &amp; GROUNDS DIVISION</b>							
	<b>EMPLOYEE BENEFITS</b>							
431-20-10	MEDICAL	61,764	59,384	54,662	58,899	48,804	66,969	37.2%
431-20-20	SOCIAL SECURITY	16,482	17,147	17,306	22,535	16,874	19,349	14.7%
431-20-30	RETIREMENT	23,833	23,072	22,952	30,509	24,351	19,971	-18.0%
431-20-50	UNEMPLOYMENT COMPENSATION	1,130	1,336	1,362	1,502	1,110	1,471	32.5%
431-20-60	WORKMEN'S COMPENSATION	11,678	8,764	8,040	10,007	7,519	8,707	15.8%
431-20-70	GROUP LIFE INSURANCE	1,808	1,128	1,665	2,185	1,694	1,935	14.2%
431-20-75	VISION	264	272	261	343	219	269	22.6%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>116,959</b>	<b>111,103</b>	<b>106,248</b>	<b>125,980</b>	<b>100,572</b>	<b>118,671</b>	<b>18.0%</b>
	<b>BUILDING EXPENSES</b>							
431-60-23	WATER	160	66	-	-	-	-	
	<b>TOTAL BUILDING EXPENSE</b>	<b>160</b>	<b>66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL STREETS &amp; GROUNDS - O &amp; M</b>	<b>701,892</b>	<b>668,414</b>	<b>644,150</b>	<b>895,672</b>	<b>750,836</b>	<b>873,822</b>	<b>16.4%</b>
	<b>CAPITAL OUTLAY</b>							
431-70-40	CAPITAL-EQUIPMENT	70,848	32,223	-	8,428	-	-	
431-70-42	CAPITAL-VEHICLES	45,216	-	-	-	-	-	
431-70-44	CAPITAL-INFRASTRUCTURE	98,642	-	-	-	-	-	
	<b>TOTAL STREETS &amp; GROUNDS CAPITAL &amp; DEBT</b>	<b>214,706</b>	<b>32,223</b>	<b>-</b>	<b>8,428</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL STREETS &amp; GROUNDS GENERAL GOV'T</b>	<b>916,598</b>	<b>700,637</b>	<b>644,150</b>	<b>904,100</b>	<b>750,836</b>	<b>873,822</b>	<b>16.4%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**PARKS & RECREATION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
101-1910	<b>PARKS &amp; RECREATION</b>							
451-10-10	SALARIES & WAGES	282,387	327,141	308,595	422,502	393,732	477,578	21.3%
451-10-11	SALARIES & WAGES-VACATION SELLBACK	2,006	1,042	1,073	3,263	3,263	1,240	-62.0%
451-10-15	SALARIES-SUMMER PLAYGROUND	14,487	11,562	-	14,000	5,000	14,000	180.0%
451-10-20	SALARIES-TEMPORARY WAGES	-	-	1,332	2,717	1,552	2,784	79.3%
451-10-30	SALARIES-TEMP. OVERTIME	550	1,324	1,368	4,860	5,464	2,500	-54.2%
451-10-40	SALARIES-SICK & VACATION PAYOUT	513	-	12,734	-	-	-	
451-30-10	CONTRACT SERVICES	184,527	146,740	152,902	237,416	174,000	247,000	42.0%
451-30-11	BOYS AND GIRLS CLUB RENTAL	18,750	18,750	18,750	18,750	18,750	18,750	0.0%
435-30-15	CLEANING	-	-	-	6,840	6,945	9,000	29.6%
451-30-20	LEGAL	680	493	1,132	1,000	-	200	
451-30-30	AUDITING	3,000	3,000	3,000	3,525	2,475	6,225	151.5%
451-30-50	ENGINEERING	2,000	1,490	79	2,000	-	2,000	
451-40-29	MAINT. & REPAIR-VEHICLES LABOR	16,400	14,610	18,613	15,000	11,917	15,000	25.9%
451-40-30	MAINT. & REPAIR-VEHICLES	11,743	8,815	10,775	10,000	3,528	10,000	183.5%
451-40-31	MAINTENANCE & REPAIR-BUILDING	11,188	11,837	6,738	52,630	52,630	2,000	-96.2%
451-40-34	MAINTENANCE & REPAIR-FACILITIES	74,405	75,518	75,276	81,723	56,258	85,000	51.1%
451-50-20	INSURANCE	11,510	13,890	15,926	19,127	19,127	20,600	7.7%
451-50-30	TELEPHONE	1,627	1,508	1,533	1,700	1,448	1,700	17.4%
451-50-31	CELLPHONE	697	960	960	1,025	960	2,000	108.3%
451-50-40	ADVERTISING & PRINTING	2,563	1,776	548	2,000	1,222	2,000	63.7%
451-50-60	SOFTWARE MAINTENANCE	3,165	3,260	3,457	4,059	4,058	4,100	1.0%
451-50-90	TRAINING	4,723	1,265	1,284	2,441	1,682	3,600	114.1%
451-60-10	MATERIALS & SUPPLIES	2,932	2,952	3,690	4,000	2,770	4,000	44.4%
451-60-11	GENERAL EXPENSES	483	262	589	1,000	800	1,000	25%
451-60-12	COMPUTER	820	2,789	1,866	4,000	673	15,000	2130.2%
451-60-13	COPIER	3,300	3,626	3,776	4,000	3,907	4,100	4.9%
451-60-15	POSTAGE	69	25	-	100	22	100	358%
451-60-17	GASOLINE & OIL	12,748	9,685	10,931	15,000	13,852	17,000	22.7%
451-60-22	ELECTRIC	13,140	12,659	9,641	11,000	10,151	12,500	23.1%
451-60-23	WATER/SEWER	11,789	12,792	14,500	15,300	12,765	15,300	19.9%
451-60-24	FUEL OIL	6,612	1,913	3,289	8,251	8,251	9,900	20.0%
451-60-25	UNIFORMS	2,996	2,243	1,534	4,000	2,483	3,000	20.8%
451-69-20	OFFICE FURNITURE (New FY22)	-	-	-	1,750	-	1,000	
451-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	46,287	46,287	46,287	0.0%
	<b>TOTAL GENERAL EXPENSE</b>	<b>701,810</b>	<b>693,927</b>	<b>685,891</b>	<b>1,021,266</b>	<b>865,972</b>	<b>1,056,464</b>	<b>22.0%</b>

**PARKS & RECREATION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 22-23	PROJECTED FY 21-22	BUDGET FY 22-23	Inc/(Dec) vs 22 Proj
101-1910	<b>PARKS &amp; RECREATION</b>							
	<b>EMPLOYEE - BENEFITS</b>							
451-20-10	MEDICAL	69,550	57,800	46,049	57,717	56,985	82,252	44.3%
451-20-20	SOCIAL SECURITY	23,093	26,552	24,760	35,191	31,171	38,341	23.0%
451-20-30	RETIREMENT	33,107	38,205	33,495	44,657	41,698	48,549	16.4%
451-20-50	UNEMPLOYMENT COMPENSATION	1,610	1,924	1,578	2,620	2,647	2,705	2.2%
451-20-60	WORKMAN'S COMPENSATION	9,925	11,138	9,347	13,204	11,573	14,404	24.5%
451-20-70	GROUP LIFE INSURANCE	2,341	2,930	2,386	3,274	3,270	3,808	16.5%
451-20-75	VISION	309	340	314	417	405	459	13.3%
451-20-80	RETIREE HEALTH INSURANCE	5,227	-	-	-	-	-	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>145,162</b>	<b>138,889</b>	<b>117,929</b>	<b>157,080</b>	<b>147,749</b>	<b>190,519</b>	<b>28.9%</b>
	<b>TOTAL PARKS &amp; RECREATION - O &amp; M</b>	<b>846,972</b>	<b>832,816</b>	<b>803,820</b>	<b>1,178,346</b>	<b>1,013,721</b>	<b>1,246,982</b>	<b>23.0%</b>
	<b>CAPITAL OUTLAY</b>							
451-70-20	CAPITAL-BUILDING	1,802	-	-	-	-	-	
451-70-40	CAPITAL-EQUIPMENT	36,078	7,800	20,954	-	-	-	
451-70-42	CAPITAL-VEHICLES	55,077	-	28,542	-	-	-	
451-70-50	CAPITAL-PARKS	20,299	-	137,581	-	-	-	
	<b>TOTAL PARKS &amp; RECREATION - CAPITAL</b>	<b>113,256</b>	<b>7,800</b>	<b>187,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	
201-7010	<b>PARKS &amp; RECREATION ENTERPRISE FUND</b>							
451-10-10	SALARIES & WAGES	15,449	10,257	11,853	27,150	28,010	28,000	0.0%
451-various	SOCIAL SECURITY/UNEMPLOYMENT/WC	2,351	1,355	1,856	3,929	3,623	3,800	4.9%
451-69-10	EXPENDITURES	48,775	33,274	12,587	43,921	25,815	43,200	67.3%
347-10-10	ENTERPRISE PROGRAM REVENUES	(75,679)	(40,885)	(33,680)	(25,000)	(42,316)	(75,000)	77.2%
	ARPA - OPERATING SUPPORT	-	-	-	(97,000)	(62,132)	-	-100.0%
	<b>TOTAL P&amp;R ENTERPRISE EXPENSE</b>	<b>(9,104)</b>	<b>4,001</b>	<b>(7,384)</b>	<b>(47,000)</b>	<b>(47,000)</b>	<b>-</b>	<b>-100.0%</b>
	<b>TOTAL PARKS &amp; RECREATION BUDGET</b>	<b>951,124</b>	<b>844,617</b>	<b>983,513</b>	<b>1,131,346</b>	<b>966,721</b>	<b>1,246,982</b>	<b>29.0%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**CITY COUNCIL**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
<b>GENERAL GOVERNMENT</b>								
<b>101-1110</b>	<b>CITY COUNCIL</b>							
411-10-10	SALARIES & WAGES-COUNCIL	23,110	24,050	31,260	33,380	28,278	34,080	20.5%
411-20-20	SOCIAL SECURITY	1,190	1,840	2,391	2,554	2,163	2,607	20.5%
411-30-12	TRANSCRIPTION SERVICES (new FY22)	-	-	-	8,000	-	-	
411-30-10	CONTRACT SERVICES-RECORDING EQUIP.	8,975	-	-	-	-	-	
411-30-11	CONTRACT SERVICE-ADA TRANSITION PLAN	-	200	49,700	-	-	-	
411-30-20	LEGAL	25,391	39,119	19,665	25,275	20,237	29,300	44.8%
411-50-61	WEBSITE MAINTENANCE	-	-	-	5,773	5,772	-	-100.0%
411-60-12	COMPUTER EXPENSE	-	8,245	-	5,000	-	-	
411-68-11	PUBLIC OFFICIALS & LIABILITY INSURANCE	17,397	18,235	21,858	25,745	13,574	14,200	4.6%
411-68-12	CHRISTMAS DECORATIONS	9,581	-	-	5,000	4,327	5,000	15.5%
411-68-13	COUNCIL EXPENSE	18,238	18,335	14,712	42,000	27,970	44,000	57.3%
411-68-14	EMPLOYEE RECOGNITION	16,418	20,167	15,607	28,000	23,095	28,000	21.2%
411-68-15	CODIFICATION	8,077	15,070	7,003	15,000	6,830	10,000	46.4%
411-68-16	CARLISLE FIRE COMPANY	100,000	140,000	140,000	140,000	140,000	140,000	0.0%
411-68-XX	CARLISLE RES TAX INCENTIVE (new FY23)	-	-	-	-	-	12,508	
411-68-17	MUSEUM	30,000	30,000	30,000	30,000	30,000	35,500	18.3%
411-68-19	DOWNTOWN MILFORD INC.	45,000	45,860	45,860	45,860	45,860	47,500	3.6%
411-68-20	MILFORD PUBLIC LIBRARY	-	25,000	25,000	25,000	25,000	26,750	7.0%
411-68-34	ECONOMIC DEVELOPMENT	1,712	1,843	206	-	-	-	
411-68-37	ARMORY EXPENSE	8,061	6,659	5,501	23,600	22,065	50,000	126.6%
411-68-39	RESIDENT SURVEY	9,975	-	-	18,500	17,300	-	-100.0%
411-68-40	STRATEGIC PLAN	-	-	-	-	-	35,000	
411-68-41	KENT ECONOMIC PARTNERSHIP	30,000	30,000	-	-	-	-	
411-68-44	POLICE FACILITY PROMOTIONS	-	7,000	-	-	-	-	
411-68-45	COMMUNITY FESTIVALS	-	-	30,000	60,000	60,000	70,000	16.7%
411-68-48	EMERGENCY OPS PLAN	-	-	56,630	-	-	-	
411-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	1,500	1,500	1,500	0.0%
411-90-80	COST ALLOCATION: CITY HALL BUILDING	15,996	17,520	29,274	17,424	22,593	35,810	58.5%

CITY COUNCIL

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
<b>GENERAL GOVERNMENT</b>								
<b>101-1210</b>	<b>ELECTIONS</b>							
414-10-10	SALARIES-ELECTIONS	4,455	1,467	337	6,000	2,727	5,000	83.4%
414-50-40	ADVERTISING & PRINTING (New FY23)	-	-	-	-	-	5,000	
414-60-12	SUPPLIES-ELECTIONS	2,255	2,022	810	2,800	1,830	2,800	53.0%
	<b>TOTAL COUNCIL AND ELECTIONS O &amp; M</b>	<b>375,831</b>	<b>452,632</b>	<b>525,814</b>	<b>566,411</b>	<b>501,122</b>	<b>634,556</b>	<b>26.6%</b>
411-70-40	CAPITAL - EQUIPMENT	-	13,010	-	9,725	9,725	-	-100.0%
	<b>TOTAL COUNCIL AND ELECTIONS BUDGET</b>	<b>375,831</b>	<b>465,642</b>	<b>525,814</b>	<b>576,136</b>	<b>510,847</b>	<b>634,556</b>	<b>24.2%</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>9,363,640</b>	<b>9,676,400</b>	<b>9,736,572</b>	<b>9,736,572</b>	<b>10,798,129</b>	<b>11,828,799</b>	<b>9.5%</b>



Annual Operating and Capital Budget Proposal (Initial Draft)  
For the Fiscal Year Ending June 30, 2023 (FY23)

Enterprise Funds

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Water Fund  
Electric Fund

Sewer Fund  
Solid Waste Fund

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
REVENUES**

**WATER & WASTEWATER DIVISIONS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
202-0000	<b>WATER DIVISION</b>							
344-10-10	SERVICE BILLINGS	2,891,337	2,843,818	2,972,221	3,004,354	3,061,751	3,365,028	9.9%
344-10-20	LATE PENALTIES	3,531	2,375	1,023	2,500	2,240	2,300	2.7%
344-10-40	CONNECT AND RECONNECT FEES	17,352	20,300	35,685	42,400	4,848	10,800	122.8%
344-10-45	NEW METER FEE	36,000	32,000	38,150	34,500	13,200	21,200	60.6%
359-10-99	MISCELLANEOUS	-	18,268	463	-	7,575	2,000	-73.6%
361-10-00	EARNINGS ON INVESTMENTS	34,701	6,725	12,050	9,450	14,227	5,335	-62.5%
390-20-10	TRANSFER FROM CAPITAL RESERVES	-	-	10,920	13,765	-	-	
	<b>TOTAL WATER REVENUES</b>	<b>2,982,921</b>	<b>2,923,486</b>	<b>3,070,512</b>	<b>3,106,969</b>	<b>3,103,842</b>	<b>3,406,664</b>	<b>9.8%</b>
203-0000	<b>WASTEWATER DIVISION</b>							
344-10-09	KENT COUNTY COST ADJUSTMENTS	1,795,819	1,859,037	2,032,659	1,974,629	2,001,312	2,036,770	1.8%
344-10-10	SERVICE BILLINGS	2,543,298	2,429,587	2,632,358	2,727,735	2,715,474	2,950,034	8.6%
344-10-20	LATE PENALTIES	6,345	4,143	1,672	4,392	3,845	3,900	1.4%
359-10-99	MISCELLANEOUS	-	13,897	450	-	1,140	500	-56.1%
361-10-00	EARNINGS ON INVESTMENTS	10,086	6,372	5,651	4,880	5,861	7,327	25.0%
390-20-10	TRANSFER FROM CAPITAL RESERVES	-	(15,000)	27,600	169,805	-	-	
	<b>TOTAL WASTEWATER REVENUES</b>	<b>4,355,548</b>	<b>4,298,036</b>	<b>4,700,390</b>	<b>4,881,441</b>	<b>4,727,632</b>	<b>4,998,531</b>	<b>5.7%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**WATER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
202-2020	<b>WATER DIVISION</b>							
432-10-10	SALARIES WAGES	160,469	176,668	199,606	222,179	210,750	241,690	14.7%
432-10-11	SALARIES WAGES-VACATION SELLBACK	528	550	-	-	-	-	
432-10-20	SALARIES WAGES-TEMP WAGES	-	-	-	-	-	-	
432-10-30	SALARIES WAGES-OVERTIME	12,325	13,981	14,715	15,400	14,408	15,200	5.5%
432-10-40	SALARIES WAGES - VACATION/SICK PAYOUT	372	386	1,406	199	199	-	-100.0%
432-10-50	SALARIES WAGES-ON CALL	10,812	10,684	10,615	11,000	11,362	11,500	1.2%
432-30-10	CONTRACT SERVICES	30,806	50,450	31,730	64,075	50,937	65,000	27.6%
432-30-15	SURFACE RESTORATION	63,335	22,457	20,309	57,925	-	60,000	
432-30-20	LEGAL EXPENSES	260	2,483	2,489	3,000	377	3,000	695.5%
432-30-30	AUDITING	8,000	6,000	6,000	7,950	7,950	15,150	90.6%
432-30-50	ENGINEERING	6,848	9,252	1,513	8,000	-	4,000	
432-40-10	WATER METERS	29,317	14,992	962	15,000	9,542	10,000	4.8%
432-40-11	WELLS	80,491	93,105	31,949	85,000	48,310	85,000	75.9%
432-40-12	MAINS	40,814	9,538	15,925	25,000	15,017	25,000	66.5%
432-40-13	CHEMICALS	95,680	112,801	106,415	120,000	111,031	120,000	8.1%
432-40-14	SERVICE CONNECTIONS	3,692	2,208	1,159	10,000	7,338	10,000	36.3%
432-40-15	PUMPING - POWER PURCHASED	241,615	227,803	220,900	230,000	211,868	222,500	5.0%
432-40-29	MAINT. & REPAIR-VEHICLE LABOR	10,238	9,090	8,889	15,000	7,042	12,000	70.4%
432-40-30	MAINT. & REPAIR-VEHICLES	6,167	6,679	5,032	8,000	2,283	6,000	162.8%
432-40-31	MAINT. & REPAIR-BUILDING	8,176	7,763	6,846	10,000	2,594	10,000	285.5%
432-40-34	MAINT. & REPAIR-WATER TOWERS	62,222	65,070	68,004	69,000	69,000	79,000	14.5%
432-50-19	MAINT. & REPAIR - SCADA	1,934	-	-	-	-	-	
432-50-20	INSURANCE	14,344	14,373	20,663	27,380	27,380	30,800	12.5%
432-50-30	TELEPHONE	329	333	339	375	330	400	21.2%
432-50-31	CELLPHONE	3,858	1,918	1,909	2,000	2,045	2,025	-1.0%
432-50-40	ADVERTISING & PRINTING	652	361	861	1,000	1,000	1,000	0.0%
432-50-60	SOFTWARE MAINTENANCE	2,775	-	1,198	1,115	1,060	200	-81.1%
432-50-90	TRAINING	860	563	1,310	2,500	1,561	2,800	79.4%
432-60-10	MATERIALS & SUPPLIES	4,350	3,352	3,200	5,000	1,729	4,000	131.3%
432-60-11	GENERAL EXPENSE	3,157	1,059	739	2,000	599	2,000	234.0%
432-60-12	COMPUTERS	-	802	-	4,000	-	-	
432-60-15	POSTAGE	-	982	750	250	7	100	1253.8%
432-60-17	GASOLINE & OIL	7,810	6,821	8,100	8,000	10,612	13,000	22.5%
432-60-18	UNIFORMS	1,459	2,265	2,716	4,000	1,639	3,500	113.6%
432-60-19	RADIO	-	-	1,680	600	-	500	
432-60-21	NATURAL GAS (New FY22)	-	-	-	1,300	1,058	1,400	32.3%
432-60-23	WATER	-	1,298	1,400	1,425	960	1,425	48.4%
432-60-75	SIDEWALKS	-	26,975	-	40,000	-	40,000	
432-69-30	DEBT EXPENSE	-	-	-	-	-	-	
432-69-80	VEHICLE & EQUIPMENT REPLACEMENT	-	-	-	74,938	74,938	74,938	0.0%
	<b>TOTAL WATER GENERAL EXPENSE</b>	<b>913,695</b>	<b>903,062</b>	<b>799,329</b>	<b>1,152,611</b>	<b>904,926</b>	<b>1,173,128</b>	<b>29.6%</b>

**WATER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
202-2020	<b>WATER DIVISION</b>							
	<b>EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	32,168	38,353	37,168	39,037	41,906	47,231	12.7%
432-20-20	SOCIAL SECURITY	13,520	14,755	16,488	19,285	18,109	20,420	12.8%
432-20-30	RETIREMENT	18,649	20,090	21,814	23,879	22,967	22,898	-0.3%
432-20-50	UNEMPLOYMENT COMPENSATION	1,118	1,015	1,175	1,420	1,420	1,233	-13.1%
432-20-60	WORKMEN'S COMPENSATION	6,420	7,486	8,547	8,657	7,843	9,087	15.9%
432-20-70	GROUP LIFE INSURANCE	1,433	1,524	1,629	1,802	1,855	1,960	5.7%
432-20-71	VISION	190	199	222	249	253	246	-2.7%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>73,498</b>	<b>83,422</b>	<b>87,043</b>	<b>94,329</b>	<b>94,353</b>	<b>103,077</b>	<b>9.2%</b>
432-90-20	TRANSFER TO GENERAL FUND	-	-	-	300,000	300,000	300,000	0.0%
432-90-30	COST ALLOCATION: GENERAL INTERDEPARTMENTA	185,355	190,916	212,103	238,364	238,364	262,090	10.0%
432-90-70	COST ALLOCATION: TECH SERVICES	-	163,915	165,384	185,940	174,706	188,699	8.0%
432-90-80	COST ALLOCATION: PUBLIC WORKS	120,636	129,652	145,346	177,082	162,598	185,890	14.3%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	138,388	138,357	128,124	139,108	124,147	161,922	30.4%
	<b>TOTAL WATER O&amp;M EXPENSES</b>	<b>1,431,572</b>	<b>1,609,324</b>	<b>1,537,329</b>	<b>2,287,434</b>	<b>1,999,094</b>	<b>2,374,806</b>	<b>18.8%</b>
	<b>DEBT SERVICE</b>							
432-80-02	2012 WASHINGTON ST. LOAN - PRINCIPAL	77,180	155,520	157,079	158,653	158,653	160,244	1.0%
432-80-03	2012 WASHINGTON ST. LOAN - INTEREST	26,971	23,754	22,195	20,620	20,620	19,030	-7.7%
432-80-23	2012 USDA LOAN - PRINCIPAL	93,546	95,549	97,596	99,688	99,688	101,823	2.1%
432-80-24	2012 USDA LOAN - INTEREST	92,454	90,451	88,404	86,312	86,312	84,177	-2.5%
432-80-29	2019 USDA LEAD SVC LINE REPL - DEBT SVC	-	-	-	-	-	-	
	<b>TOTAL WATER DIVISION DEBT</b>	<b>290,151</b>	<b>1,666,695</b>	<b>365,274</b>	<b>365,273</b>	<b>365,273</b>	<b>365,274</b>	<b>0.0%</b>
	<b>CAPITAL OUTLAY</b>							
	PRIOR YEARS CAPITAL W/ LIFE	-	-	1,495,400	-	-	-	
	RESERVE TRANSFER-CAPITAL W/ LIFE	-	-	(1,495,400)	-	-	-	
432-70-40	CAPITAL OUTLAY-EQUIPMENT	19,020	-	-	-	-	-	
432-70-42	CAPITAL OUTLAY-VEHICLE	242,851	177,652	-	-	-	-	
432-70-44	CAPITAL OUTLAY-INFRASTRUCTURE	-	50,000	-	-	-	-	
	<b>TO(FROM) RESERVES or FUND BALANCE</b>	<b>999,327</b>	<b>721,236</b>	<b>-</b>	<b>268,316</b>	<b>131,354</b>	<b>666,584</b>	<b>407.5%</b>
	<b>TOTAL WATER DIVISION</b>	<b>2,982,921</b>	<b>2,923,486</b>	<b>1,902,603</b>	<b>2,921,023</b>	<b>2,495,721</b>	<b>3,406,664</b>	<b>36.5%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**SEWER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	Inc/(Dec) vs 22 Proj
203-3030	<b>SEWER DIVISION</b>							
432-10-10	SALARIES & WAGES	160,368	176,391	199,549	222,179	210,745	241,690	14.7%
432-10-11	SALARIES & WAGES-VACATION SELLBACK	528	550	-	-	-	-	
432-10-30	SALARIES & WAGES-OVERTIME	5,126	4,225	8,442	8,400	4,229	6,000	41.9%
432-10-40	SALARIES & WAGES-SICK & VACATION PAY	372	386	1,406	199	199	-	-100.0%
432-10-50	SALARIES & WAGES-ON CALL	9,436	10,744	10,584	11,000	11,361	11,500	1.2%
432-30-10	CONTRACT SERVICES	19,834	31,579	36,059	39,000	39,000	40,000	2.6%
432-30-15	SURFACE RESTORATION	4,490	-	-	15,000	15,000	15,000	0.0%
432-30-20	LEGAL EXPENSE	60	749	6,841	4,000	2,950	2,700	-8.5%
432-30-30	AUDITING	8,000	6,000	12,500	10,050	7,950	14,250	79.2%
432-30-50	ENGINEERING EXPENSE	6,694	40,562	6,000	6,000	-	4,000	
432-30-51	I&I STUDY (Moved from CIP FY22)	-	-	-	250,000	163,872	200,000	22.0%
432-40-12	MAINS	10,890	9,862	9,657	15,000	126	10,000	7825%
432-40-13	CHEMICALS	5,306	7,485	5,346	15,500	15,500	17,500	12.9%
432-40-14	SERVICE CONNECTIONS	446	1,988	972	4,000	778	3,000	285.6%
432-40-15	PUMPING - POWER PURCHASED	27,799	31,021	35,178	35,000	34,580	36,300	5.0%
432-40-17	LIFT STATIONS	64,669	108,139	79,914	70,000	55,916	70,000	25.2%
432-40-18	FACILITIES	4,289	3,428	4,824	5,000	706	5,000	607.9%
432-40-19	WASTEWATER TREATMENT	1,767,117	1,859,037	2,032,266	1,974,629	2,245,656	2,036,770	-9.3%
432-40-20	WASTEWATER TREATMENT-I & I	869,885	675,333	940,987	704,943	484,204	548,955	13.4%
432-40-29	MAINT. & REPAIRS-VEHICLES LABOR	10,238	9,090	8,959	15,000	7,042	12,000	70.4%
432-40-30	MAINT. & REPAIRS-VEHICLES	4,064	4,101	3,493	7,500	5,452	5,500	0.9%
432-40-32	MAINT. & REPAIRS-EQUIPMENT	10,397	3,066	3,488	5,000	2,468	5,000	102.6%
432-50-20	INSURANCE	5,087	7,817	12,181	14,580	13,254	14,600	10.2%
432-50-30	TELEPHONE	275	279	281	375	262	350	33.8%
432-50-40	ADVERTISING & PRINTING	-	-	569	1,000	1,000	1,000	0.0%
432-50-90	TRAINING	190	358	270	1,500	293	1,500	411.4%
432-60-10	MATERIALS & SUPPLIES	2,737	3,269	1,403	4,000	971	4,000	311.7%
432-60-11	GENERAL EXPENSES	2,471	105	2,713	1,500	173	1,500	765.4%
432-60-12	COMPUTERS	2,075	802	750	4,000	-	-	
432-60-17	GASOLINE & OIL	7,810	6,821	8,100	8,000	10,612	13,000	22.5%
432-60-18	UNIFORMS	810	1,730	1,725	4,000	1,366	3,500	156.2%
432-60-21	NATURAL GAS (New FY22)	-	-	-	1,300	1,058	1,400	32.3%
432-60-75	SIDEWALKS	-	650	-	1,000	-	1,000	
432-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	10,000	10,000	10,000	0.0%
432-69-30	BOND DEBT SERVICE EXPENSE	375	375	7,797	375	375	375	0.0%
	<b>TOTAL SEWER GENERAL EXPENSE</b>	<b>3,011,838</b>	<b>3,005,942</b>	<b>3,442,254</b>	<b>3,469,030</b>	<b>3,347,098</b>	<b>3,337,390</b>	<b>-0.3%</b>

**SEWER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	Inc/(Dec) vs 22 Proj
203-3030	<b>SEWER DIVISION EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	32,163	38,348	37,168	39,037	41,906	47,231	12.7%
432-20-20	SOCIAL SECURITY	13,519	14,754	16,486	18,750	17,330	19,716	13.8%
432-20-30	RETIREMENT	18,648	20,089	21,813	23,404	22,966	22,388	-2.5%
432-20-50	UNEMPLOYMENT COMPENSATION	1,117	1,014	1,174	1,420	1,420	1,233	-13.1%
432-20-60	WORKMEN'S COMPENSATION	6,419	7,485	8,546	8,384	7,842	8,729	11.3%
432-20-70	GROUP LIFE INSURANCE	1,432	1,523	1,628	1,802	1,854	1,960	5.7%
432-20-75	VISION	190	198	221	249	253	246	-2.7%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>73,488</b>	<b>83,411</b>	<b>87,036</b>	<b>93,046</b>	<b>93,571</b>	<b>101,504</b>	<b>8.5%</b>
432-90-40	COST ALLOCATION: GENERAL INTERDEPAR	185,355	190,916	212,103	238,364	238,364	262,090	10.0%
432-90-70	COST ALLOCATION: TECH SERVICES	-	163,915	165,384	185,940	174,706	188,699	8.0%
432-90-80	COST ALLOCATION: PUBLIC WORKS	120,636	129,652	145,346	177,082	162,598	185,890	14.3%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	138,388	138,357	128,124	139,108	124,147	161,922	30.4%
	<b>TOTAL SEWER O&amp;M EXPENSES:</b>	<b>3,529,705</b>	<b>3,712,193</b>	<b>4,180,247</b>	<b>4,302,570</b>	<b>4,140,484</b>	<b>4,237,495</b>	<b>2.3%</b>
	<b>DEBT SERVICE</b>							
432-80-04	2016 BOND ISSUE-PRINCIPAL	185,000	185,000	190,000	195,000	195,000	200,000	2.6%
432-80-05	2016 BOND ISSUE-INTEREST	58,338	54,638	50,054	47,038	47,038	43,088	-8.4%
432-80-06	2012 STATE REV. FUND LOAN-PRINCIPAL	52,004	53,049	26,923	55,203	55,203	55,755	1.0%
432-80-07	2012 STATE REV. FUND LOAN-INTEREST	13,699	12,653	11,587	10,500	10,500	9,948	-5.3%
432-80-08	2012 KENT COUNTY BYPASS-PRINCIPAL	24,777	25,339	25,914	26,502	26,502	27,103	2.3%
432-80-09	2012 KENT COUNTY BYPASS-INTEREST	26,164	25,602	25,027	24,439	24,439	23,838	-2.5%
432-80-25	2015 (19/20) USDA LOAN-PRINCIPAL	-	5,228	20,267	30,303	30,303	30,739	1.4%
432-80-26	2015 (19/20) USDA LOAN-INTEREST	-	5,224	16,557	22,441	22,441	22,007	-1.9%
	<b>TOTAL SEWER DEBT</b>	<b>359,982</b>	<b>366,733</b>	<b>366,329</b>	<b>411,426</b>	<b>411,426</b>	<b>412,478</b>	<b>0.3%</b>
	<b>CAPITAL OUTLAY</b>							
	PRIOR YEARS CAPITAL W/ LIFE	-	-	-	-	-	-	
	RESERVE TRANSFER-CAPITAL W/ LIFE	-	-	-	-	-	-	
432-70-40	CAPITAL OUTLAY-EQUIPMENT	19,020	15,000	-	-	-	-	
432-70-42	CAPITAL OUTLAY-VEHICLE	405,000	68,260	-	-	-	-	
	<b>TO(FROM) RESERVES or FUND BALANCE</b>	<b>41,841</b>	<b>135,850</b>	<b>-</b>	<b>12,488</b>	<b>175,723</b>	<b>348,557</b>	
	<b>TOTAL SEWER DIVISION</b>	<b>4,355,548</b>	<b>4,298,036</b>	<b>4,546,576</b>	<b>4,726,484</b>	<b>4,727,633</b>	<b>4,998,531</b>	<b>5.7%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
REVENUE**

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
204-0000	<b>SOLID WASTE DIVISION</b>							
344-10-70	SERVICE BILLINGS-COMMERCIAL	48,317	53,064	62,277	64,593	69,144	71,910	4.0%
344-10-71	SERVICE BILLINGS-RESIDENTIAL	1,081,054	1,179,864	1,282,830	1,357,486	1,391,083	1,479,185	6.3%
344-10-72	SERVICE BILLINGS-BULK TRASH	750	500	650	600	550	600	9.1%
344-10-73	CONTAINER REPLACEMENT FEE	560	350	485	350	350	350	0.0%
344-10-20	LATE PENALTIES	4,364	3,035	1,262	3,000	2,341	2,400	2.5%
344-10-96	SALE OF EQUIPMENT/SCRAP	2,825	-	25,340	-	-	-	
390-20-10	TRANSFER FROM CAPITAL RESERVES				52,740	-	-	
359-10-99	MISCELLANEOUS			800		-	-	
361-10-00	EARNINGS ON INVESTMENTS	1,228	3,660	928	600	899	2,023	125.0%
	LOAN FROM WATER RESERVES	-	500,000	-		-		
	<b>TOTAL SOLID WASTE REVENUE:</b>	<b>1,139,098</b>	<b>1,740,473</b>	<b>1,374,572</b>	<b>1,479,369</b>	<b>1,464,367</b>	<b>1,556,467</b>	<b>6.3%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
REVENUE**

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
204-0000	<b>SOLID WASTE DIVISION</b>							
344-10-70	SERVICE BILLINGS-COMMERCIAL	48,317	53,064	62,277	64,593	69,144	71,910	4.0%
344-10-71	SERVICE BILLINGS-RESIDENTIAL	1,081,054	1,179,864	1,282,830	1,357,486	1,391,083	1,479,185	6.3%
344-10-72	SERVICE BILLINGS-BULK TRASH	750	500	650	600	550	600	9.1%
344-10-73	CONTAINER REPLACEMENT FEE	560	350	485	350	350	350	0.0%
344-10-20	LATE PENALTIES	4,364	3,035	1,262	3,000	2,341	2,400	2.5%
344-10-96	SALE OF EQUIPMENT/SCRAP	2,825	-	25,340	-	-	-	
390-20-10	TRANSFER FROM CAPITAL RESERVES				52,740	-	-	
359-10-99	MISCELLANEOUS			800		-	-	
361-10-00	EARNINGS ON INVESTMENTS	1,228	3,660	928	600	899	2,023	125.0%
	LOAN FROM WATER RESERVES	-	500,000	-		-		
	<b>TOTAL SOLID WASTE REVENUE:</b>	<b>1,139,098</b>	<b>1,740,473</b>	<b>1,374,572</b>	<b>1,479,369</b>	<b>1,464,367</b>	<b>1,556,467</b>	<b>6.3%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
204-4040	<b>SOLID WASTE DIVISION</b>							
432-10-10	SALARIES & WAGES	201,129	197,081	168,517	210,058	152,150	234,036	53.8%
432-10-13	SALARIES & WAGES - HOLIDAY BANK PAYO	-	84	-	-	-	-	
432-10-20	SALARIES & WAGES-TEMPORARY	10,834	12,156	-	-	-	-	
432-10-30	SALARIES & WAGES-OVERTIME	12,291	11,284	11,171	13,426	13,454	12,200	-9.3%
432-10-31	SALARIES & WAGES-SICK/VACATION PAY	-	18,208	2,450	3,231	3,230	-	-100.0%
432-10-50	SALARIES & WAGES-ON CALL	4,762	-	-	-	-	-	
432-30-10	CONTRACT SERVICE	21,482	25,361	35,955	70,080	73,821	40,500	-45.1%
432-30-30	AUDITING	6,000	6,000	6,000	4,950	4,950	12,450	151.5%
432-40-29	MAINT. & REPAIR-VEHICLE LABOR	30,500	37,600	38,132	22,000	19,583	30,000	53.2%
432-40-30	MAINT. & REPAIR-VEHICLE	51,117	53,764	65,613	105,000	129,075	120,000	-7.0%
432-42-10	LANDFILL FEES	251,240	273,900	303,780	304,000	297,453	320,000	7.6%
432-50-20	INSURANCE	10,804	6,882	10,322	11,574	11,574	13,100	13.2%
432-50-31	CELL PHONE	655	1,786	1,949	2,050	1,621	500	-69.2%
432-50-40	ADVERTISING AND PRINTING	2,861	685	3,344	6,000	6,000	5,000	-16.7%
432-50-60	SOFTWARE MAINTENANCE	7,100	9,200	6,032	11,460	8,000	4,300	-46.3%
432-50-90	TRAINING	2,866	367	1,007	4,000	3,895	3,700	-5.0%
432-60-10	MATERIALS & SUPPLIES	1,105	2,102	1,522	2,200	959	2,200	129.3%
432-60-11	GENERAL EXPENSES	526	545	699	1,000	1,003	1,000	-0.3%
432-60-12	COMPUTERS	-	-	-	-	-	-	
432-60-15	POSTAGE	100	24	552	150	11	150	1229.8%
432-60-17	GASOLINE & OIL	33,773	31,015	31,649	41,000	47,397	56,000	18.2%
432-60-18	UNIFORMS	3,354	4,018	2,435	5,000	1,413	3,500	147.7%
432-60-21	NATURAL GAS	1,224	1,420	3,911	-	-	-	
432-61-10	TRASH & RECYCLING CONTAINERS	56,546	34,887	43,057	28,500	24,013	35,000	45.8%
432-61-11	YARD WASTE CONTAINERS	12,437	-	-	9,000	10,568	13,000	23.0%
432-69-20	OFFICE FURNITURE	-	-	-	-	-	-	
432-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	30,000	30,000	30,000	0.0%
432-60-71	VEHICLE LOAN PAYBACK	-	-	-	71,430	71,430	71,430	0.0%
	<b>TOTAL SOLID WASTE GENERAL EXP</b>	<b>722,706</b>	<b>728,369</b>	<b>738,097</b>	<b>956,109</b>	<b>911,601</b>	<b>1,008,066</b>	<b>10.6%</b>

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
204-4040	<b>SOLID WASTE DIVISION</b>							
	<b>EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	48,743	58,175	40,526	44,301	33,609	61,857	84.0%
432-20-20	SOCIAL SECURITY	17,341	17,358	13,527	17,367	12,916	18,558	43.7%
432-20-30	RETIREMENT	26,721	22,678	18,692	20,204	14,252	20,828	46.1%
432-20-50	UNEMPLOYMENT COMPENSATION	1,561	1,803	1,373	1,534	905	1,540	70.2%
432-20-60	WORKMEN'S COMPENSATION	7,614	8,807	6,306	7,800	4,715	8,268	75.4%
432-20-70	GROUP LIFE INSURANCE	1,917	1,656	1,367	1,754	1,103	1,908	73.1%
432-20-75	VISION	294	257	200	303	160	284	77.2%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>104,191</b>	<b>110,734</b>	<b>81,991</b>	<b>93,263</b>	<b>67,660</b>	<b>113,244</b>	<b>67.4%</b>
432-90-50	COST ALLOCATION: GENERAL INTERDEPAI	106,090	109,273	189,813	130,221	130,221	143,243	10.0%
432-90-80	COST ALLOCATION: PUBLIC WORKS	100,530	76,269	85,498	102,548	95,646	107,762	12.7%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	114,221	138,357	128,124	138,929	124,147	161,592	30.2%
	<b>TOTAL SOLID WASTE O&amp;M EXPENSES:</b>	<b>1,147,738</b>	<b>1,163,002</b>	<b>1,223,523</b>	<b>1,421,070</b>	<b>1,329,275</b>	<b>1,533,907</b>	<b>15.4%</b>
	<b>CAPITAL OUTLAY</b>							
432-70-40	CAPITAL-EQUIPMENT	-	-	-	-	-	-	
432-70-42	CAPITAL-VEHICLE	-	355,763	-	-	-	-	
432-90-10	CAPITAL OUTLAY-TRANSFER TO RESERVE	-	-	-	6,335	135,093	22,560	-83.3%
	<b>TOTAL SOLID WASTE CAPITAL</b>	<b>-</b>	<b>355,763</b>	<b>-</b>	<b>6,335</b>	<b>135,093</b>	<b>22,560</b>	<b>-83.3%</b>
	<b>TO(FROM) RESERVES or FUND BALANCE</b>	<b>(8,640)</b>	<b>221,708</b>					
	<b>TOTAL SOLID WASTE EXPENSES</b>	<b>1,139,098</b>	<b>1,740,473</b>	<b>1,223,523</b>	<b>1,427,405</b>	<b>1,464,368</b>	<b>1,556,467</b>	<b>6.3%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
REVENUE**

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
205-0000	<b>ELECTRIC DIVISION REVENUE</b>							
344-10-10	SERVICE BILLING	25,807,168	24,418,095	22,489,503	22,113,448	23,056,456	23,327,085	1.2%
344-10-16	FACILITY CHARGE	-	177,504	2,162,567	2,356,205	2,456,683	3,462,727	41.0%
344-10-20	LATE PENALTIES	54,828	37,180	15,323	45,900	23,144	25,000	8.0%
344-10-30	RETURNED CHECKS FEES	5,450	5,350	5,050	4,670	7,250	5,113	-29.5%
344-10-40	CONNECTION FEES	157,536	114,629	131,505	114,123	85,395	100,464	17.6%
344-10-41	UNDERGROUND FEES	74,000	57,000	69,500	61,700	34,600	46,060	33.1%
344-10-96	SALE OF EQUIPMENT/SCRAP	-	37,397	40,049	10,000	28,734	15,000	-47.8%
359-10-99	MISCELLANEOUS	5,668	796	9,055	-	2,438	-	-100.0%
361-10-00	EARNINGS ON INVESTMENTS	81,442	61,387	25,012	18,360	25,151	31,439	25.0%
390-10-10	TRANSFER FROM RESERVES	103,283	-	-	526,003	-		
	<b>TOTAL ELECTRIC DIVISION REVENUE</b>	<b>26,289,375</b>	<b>24,909,338</b>	<b>24,947,564</b>	<b>25,250,409</b>	<b>25,719,851</b>	<b>27,012,887</b>	<b>5.0%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	Inc/(Dec) vs 22 Proj
<b>205-5050</b>	<b>ELECTRIC DIVISION</b>							
432-10-10	SALARIES & WAGES	813,654	724,770	676,454	837,533	784,379	1,079,604	37.6%
432-10-11	SALARIES & WAGES-VACATION SELLBACI	3,276	1,920	3,246	2,247	2,246	7,121	217.0%
432-10-30	SALARIES & WAGES-OVERTIME	38,189	32,009	30,735	36,061	44,225	38,500	-12.9%
432-10-40	SALARIES & WAGES-SICK/VACATION PAY	18,778	11,177	11,359	37,927	37,926	-	-100.0%
432-10-50	SALARIES & WAGES-ON CALL	41,636	37,079	40,802	45,000	41,704	45,500	9.1%
432-30-10	CONTRACT SERVICES	23,355	48,703	33,916	35,000	34,777	40,000	15.0%
432-30-12	SMARTMETERING	10,555	108,982	-	to T/S	-	to T/S	
432-30-20	LEGAL SERVICE	880	3,793	1,526	7,500	1,865	1,300	-30.3%
432-30-30	AUDITING	8,169	6,454	6,000	4,950	4,950	12,450	151.5%
432-30-50	ENGINEERING SERVICE	10,959	6,321	4,941	15,000	183	15,000	8096.7%
432-40-10	METERS	15,498	140	-	-	-	-	
432-40-29	MAINT. & REPAIRS-VEHICLE LABOR	23,700	22,680	20,384	25,000	15,517	30,000	93.3%
432-40-30	MAINT. & REPAIRS-VEHICLES	30,532	24,124	18,169	30,000	15,624	37,000	136.8%
432-44-20	RENTAL OF EQUIPMENT	-	-	-	2,500	-	2,500	
432-50-09	TREE PLANTING	-	-	-	6,400	-	20,000	
432-50-10	TRAFFIC SIGNALS	-	-	1,573	45,000	-	45,000	
432-50-11	SUB-STATIONS	27,029	3,421	3,942	35,000	6,743	35,000	419.0%
432-50-12	DISTRIBUTION LINES	230,324	303,075	256,988	325,000	201,602	325,000	61.2%
432-50-13	ENVIRONMENTAL COMPLIANCE	39,733	40,892	29,860	40,000	23,550	40,000	69.9%
432-50-14	VEGETATION CONTROL	83,252	95,102	92,239	15,000	15,000	15,000	0.0%
432-50-15	WAREHOUSE EXPENSE	1,020	2,694	5,177	7,000	351	2,000	469.4%
432-50-17	FIBER MAINTENACE	5,203	-	-	-	-	-	
432-50-19	SCADA	9,928	-	-	-	-	-	
432-50-20	INSURANCE	72,144	73,803	81,218	119,629	119,628	132,000	10.3%
432-50-30	TELEPHONE	2,804	2,879	2,801	3,025	2,709	4,000	47.7%
432-50-31	CELLPHONE	3,830	4,279	3,006	2,675	2,519	3,000	19.1%
432-50-40	ADVERTISING & PRINTING	12	2,407	1,698	2,500	2,500	2,500	0.0%
432-50-60	SOFTWARE MAINTENANCE	4,358	-	3,769	810	530	300	-43.4%
432-50-90	TRAINING	20,208	20,830	8,940	20,000	10,440	20,000	91.6%
432-58-40	INVENTORY EXPENSE	-	-	-	-	-	-	
432-60-10	MATERIALS & SUPPLIES	1,665	274	2,450	3,500	965	3,500	262.5%
432-60-11	GENERAL EXPENSE	1,880	780	5,303	2,000	24	2,000	8238.0%
	<b>ELECTRIC GENERAL CONTINUED</b>	<b>1,542,571</b>	<b>1,578,588</b>	<b>1,346,496</b>	<b>1,706,257</b>	<b>1,369,957</b>	<b>1,958,275</b>	<b>42.9%</b>

ACCOUNT CODE	DESCRIPTION	ELECTRIC DIVISION				ELECTRIC DIVISION		Inc/(Dec) vs 22 Proj
		ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 21-22	BUDGET FY 22-23	
205-5050	<b>ELECTRIC GENERAL CONTINUED</b>							
432-60-15	POSTAGE	-	-	3,000	-	-	-	
432-60-17	GASOLINE & OIL	17,999	17,033	14,343	20,000	19,826	25,000	26.1%
432-60-18	UNIFORMS & SAFETY GEAR	21,585	23,762	19,836	32,500	9,630	36,000	273.8%
432-60-19	RADIO	601	3,003	1,624	2,000	-	2,000	
432-60-23	WATER	2,560	2,217	2,111	2,500	2,161	2,300	6.4%
432-60-25	SMALL TOOLS	11,684	6,265	5,089	7,500	3,587	7,500	109.1%
432-60-75	SIDEWALKS	-	11,700	-	10,000	-	10,000	
432-60-90	COMPUTER	-	-	1,442	2,000	-	2,000	
432-69-20	OFFICE EQUIPMENT	22,373	1,096	174	-	-	-	
432-69-30	BANK CHARGES-BOND ISSUE	375	375	375	375	375	375	0.0%
432-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	150,000	150,000	150,000	0.0%
432-80-30	METER DEPOSIT INTEREST EXPENSE	726	749	743	700	696	700	0.5%
	<b>TOTAL ELECTRIC GENERAL EXPENSE</b>	<b>1,620,474</b>	<b>1,644,788</b>	<b>1,395,233</b>	<b>1,933,832</b>	<b>1,556,232</b>	<b>2,194,150</b>	<b>41.0%</b>
	<b>EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	139,037	135,611	111,506	113,147	91,497	169,222	84.9%
432-20-20	SOCIAL SECURITY	71,477	62,580	60,498	70,142	69,652	91,476	31.3%
432-20-30	RETIREMENT	101,776	88,758	83,156	90,810	85,464	114,181	33.6%
432-20-50	UNEMPLOYMENT COMPENSATION	3,838	3,883	3,335	4,513	5,237	4,010	-23.4%
432-20-60	WORKMEN'S COMPENSATION	35,031	34,534	29,351	31,938	27,942	39,496	41.4%
432-20-70	GROUP LIFE INSURANCE	7,064	3,844	5,490	6,758	5,402	8,568	58.6%
432-20-75	VISION	747	525	503	742	514	777	51.3%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>358,970</b>	<b>329,735</b>	<b>293,839</b>	<b>318,050</b>	<b>285,707</b>	<b>427,731</b>	<b>49.7%</b>
	<b>TRANSFERS TO OTHER FUNDS</b>							
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	393,920	405,738	443,936	529,210	529,210	579,483	9.5%
432-90-70	COST ALLOCATION: TECH SERVICES	-	327,819	330,768	371,881	349,411	377,399	8.0%
432-90-80	COST ALLOCATION: PUBLIC WORKS	167,552	251,858	283,134	370,090	315,631	391,198	23.9%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	469,147	507,375	469,789	512,543	455,206	595,767	30.9%
	<b>TOTAL TRANSFERS</b>	<b>3,530,619</b>	<b>3,992,790</b>	<b>4,027,627</b>	<b>4,283,724</b>	<b>4,149,458</b>	<b>4,443,847</b>	<b>7.1%</b>
	<b>TOTAL ELECTRIC O&amp;M EXPENSE:</b>	<b>5,510,063</b>	<b>5,967,313</b>	<b>5,716,699</b>	<b>6,535,606</b>	<b>5,991,398</b>	<b>7,065,728</b>	<b>17.9%</b>

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	Inc/(Dec) vs 22 Proj
205-5050	<b>ELECTRIC DIVISION</b>							
	<b>POWER PURCHASED</b>							
432-50-16	DEMEC	16,924,718	16,194,126	16,789,672	16,844,386	17,392,628	19,484,755	12.0%
	<b>TOTAL ELECTRIC O&amp;M EXPENSES</b>	<b>22,434,781</b>	<b>22,161,439</b>	<b>22,506,371</b>	<b>23,379,992</b>	<b>23,109,327</b>	<b>26,550,483</b>	<b>14.9%</b>
	<b>DEBT SERVICE</b>							
432-80-21	2011 BOND DEBT-PRINCIPAL	215,000	220,000	225,000	230,000	230,000	235,000	2.2%
432-80-22	2011 BOND DEBT-INTEREST	104,965	100,615	95,141	91,615	91,615	89,315	-2.5%
	<b>TOTAL BOND DEBT</b>	<b>319,965</b>	<b>320,615</b>	<b>320,141</b>	<b>321,615</b>	<b>321,615</b>	<b>324,315</b>	<b>0.8%</b>
	<b>CAPITAL OUTLAY</b>							
	PRIOR YEARS CAPITAL W/ LIFE	-	-	-	-	-	-	
	RESERVE TRANSFER-CAPITAL W/ LIFE	-	-	-	-	-	-	
432-70-40	EQUIPMENT	100,000	133,827	-	-	-	-	
432-70-42	VEHICLES	298,615	452,845	-	-	-	-	
432-70-44	PROJECTS/INRASTRUCTURE	93,042	75,000	-	-	-	-	
432-90-10	TRANSFER TO RESERVES	-	-	3,000,000	1,023,018	2,288,909	138,089	-94.0%
	<b>TOTAL ELECTRIC FUND CAPITAL</b>	<b>491,657</b>	<b>661,672</b>	<b>3,000,000</b>	<b>1,023,018</b>	<b>2,288,909</b>	<b>138,089</b>	<b>-94.0%</b>
	<b>TO(FROM) RESERVES or FUND BALANCE</b>	<b>3,042,972</b>	<b>1,765,612</b>	<b>(917,174)</b>				
	<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>26,289,375</b>	<b>24,909,338</b>	<b>24,909,338</b>	<b>24,724,625</b>	<b>25,719,851</b>	<b>27,012,887</b>	<b>5.0%</b>



Annual Operating and Capital Budget Proposal (Initial Draft)  
For the Fiscal Year Ending June 30, 2023 (FY23)

Interservice Funds

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Tech Services  
Garage

Public Works  
Tax & Utility Billing

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
CONSOLIDATED BUDGET RECOMMENDATION**

**TECH SERVICES INTERSERVICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
223-6220	<b>TECH SERVICES - INTERSERVICE FUND</b>						
436-10-10	SALARIES & WAGES	156,459	172,603	194,793	200,933	198,929	-1.0%
436-10-11	VACATION SELL BACK	986	-	1,197	1,196	1,268	6.0%
436-10-30	SALARIES & WAGES-OVERTIME	3,119	3,390	3,500	3,158	3,700	17.1%
436-10-50	SALARIES & WAGES-ON CALL	7,116	9,059	9,000	10,060	10,100	0.4%
436-30-10	CONTRACT SERVICES	2,185	2,482	4,500	2,917	4,500	54.3%
436-30-30	AUDITING SERVICE	-	1,000	1,175	825	2,075	151.5%
436-40-10	METERS	91,098	148,546	105,000	95,400	105,000	10.1%
436-40-29	MAINT.&REPAIR-VEHICLES LABOR	2,520	2,375	3,500	3,583	3,900	8.8%
436-40-30	MAINT.&REPAIR-VEHICLES	1,526	290	2,000	573	1,500	161.6%
436-50-17	FIBER MAINTENANCE	11,414	854	25,000	14,029	25,000	78.2%
436-50-19	SCADA MAINTENANCE	5,369	8,489	25,000	20,061	25,000	24.6%
436-50-20	INSURANCE	1,686	3,228	3,665	2,868	3,200	11.6%
436-50-31	CELLPHONE	-	1,511	2,100	1,976	2,100	6.3%
436-50-60	SOFTWARE MAINTENANCE	129,514	170,580	180,000	173,558	182,000	4.9%
436-50-90	TRAINING	150	616	3,000	2,600	4,000	53.9%
436-60-10	MATERIALS & SUPPLIES	482	156	500	356	500	40.5%
436-60-17	GAS & OIL	2,322	2,637	3,000	3,457	4,200	21.5%
436-60-18	UNIFORMS & SAFETY GEAR	1,441	3,126	5,250	-	3,500	
436-60-19	RADIO	200	-	1,000	-	1,000	
436-60-25	SMALL TOOLS	24	93	2,500	157	1,000	537.5%
436-60-90	COMPUTERS	-	3,381	2,500	29	-	-100.0%
436-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	5,250	5,250	5,250	0.0%
436-90-20	OFFICE FURNITURE & EQUIPMENT	-	-	750	-	-	
436-90-81	COST ALLOCATION: PUBLIC WORKS	65,836	68,398	82,039	76,517	86,209	12.7%
	<b>TOTAL TECH SVCS GEN. EXPENSE</b>	<b>483,447</b>	<b>602,814</b>	<b>666,219</b>	<b>619,503</b>	<b>673,932</b>	<b>8.8%</b>

**TECH SERVICES INTERSERVICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
223-6220	<b>TECH SERVICES - INTERSERVICE FUND</b>						
	<b>EMPLOYEE BENEFITS</b>						
436-20-10	MEDICAL	31,125	29,396	30,572	29,396	31,937	8.6%
436-20-20	SOCIAL SECURITY	13,300	14,587	15,281	16,474	16,982	3.1%
436-30-30	RETIREMENT	20,351	22,088	22,461	24,223	22,213	-8.3%
436-20-50	UNEMPLOYMENT COMPENSATION	828	938	939	939	825	-12.1%
436-20-60	WORKMAN'S COMPENSATION	6,533	6,499	6,734	6,561	7,211	9.9%
436-20-70	GROUP LIFE INSURANCE	1,186	1,314	1,371	1,542	1,512	-1.9%
436-20-75	VISION	185	185	185	185	185	0.0%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>73,508</b>	<b>75,007</b>	<b>77,543</b>	<b>79,320</b>	<b>80,866</b>	<b>1.9%</b>
	<b>TOTAL TECH SERVICES - O &amp; M</b>	<b>556,955</b>	<b>677,821</b>	<b>743,762</b>	<b>698,823</b>	<b>754,798</b>	<b>8.0%</b>
416-70-42	CAPITAL-VEHICLES	63,088	-	-	-	-	
	<b>TOTAL TECH SERVICES</b>	<b>620,043</b>	<b>677,821</b>	<b>743,762</b>	<b>698,823</b>	<b>754,798</b>	<b>8.0%</b>
223-0000	<b>LESS INTERSERVICE BILLING</b>						
331-10-20	INTERSERVICE-WATER	(155,011)	(165,384)	(185,940)	(174,706)	(188,699)	8.0%
331-10-30	INTERSERVICE-SEWER	(155,011)	(165,384)	(185,940)	(174,706)	(188,699)	8.0%
331-10-50	INTERSERVICE-ELECTRIC	(310,022)	(330,768)	(371,881)	(349,411)	(377,399)	8.0%
	<b>TOTAL INTERSERVICE BILLING</b>	<b>(620,043)</b>	<b>(661,536)</b>	<b>(743,762)</b>	<b>(698,823)</b>	<b>(754,798)</b>	<b>8.0%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>16,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**GARAGE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
221-6010	<b>GARAGE - INTERSERVICE FUND</b>							
434-10-10	SALARIES & WAGES	53,341	55,698	57,354	84,664	60,715	93,229	53.6%
434-10-11	SALARIES & WAGES-VACATION SELLBACK	-	-	-	-	-	-	
434-10-30	SALARIES & WAGES-OVERTIME	1,614	140	492	700	130	500	285.3%
434-10-40	SALARIES & WAGES-SICK & VACATION PAY	-	-	-	-	-	-	
434-30-10	CONTRACT SERVICES	330	260	413	600	390	600	53.7%
434-30-30	AUDITING	2,000	2,000	2,000	2,350	1,650	4,150	151.5%
434-40-29	MAINT. & REPAIR-GARAGE LABOR	1,200	900	-	-	-	-	
434-40-30	MAINT. & REPAIR-VEHICLES	432	1,771	997	2,000	32	2,000	6186.7%
434-40-31	MAINT. & REPAIR-BUILDING	397	9,207	2,888	3,000	3,741	7,000	87.1%
434-40-34	FACILITY MAINT. & REPAIR - GAS TANKS	4,466	5,698	6,234	3,000	437	3,000	586.9%
434-50-20	INSURANCE	4,037	1,268	3,102	3,355	3,250	3,600	10.8%
434-50-30	TELEPHONE	184	187	188	225	175	200	14.4%
434-50-31	CELLPHONE	396	591	487	1,025	485	1,100	126.8%
434-50-60	SOFTWARE MAINTENANCE	-	12,954	14,323	21,451	18,514	14,900	-19.5%
443-50-90	TRAINING	3,169	198	-	4,500	456	3,700	711.6%
434-60-10	MATERIALS & SUPPLIES	2,989	2,152	3,005	3,000	3,918	4,000	2.1%
434-60-12	COMPUTER	16,238	-	-	1,500	-	1,500	
434-60-17	GASOLINE & OIL	806	865	739	1,200	1,082	1,500	38.6%
434-60-18	UNIFORMS & EQUIPMENT	1,323	1,280	1,118	3,000	2,208	4,500	103.8%
434-60-60	GARAGE EXPENSE	11,891	6,126	6,008	6,000	5,859	6,000	2.4%
434-60-70	LOAN PAYBACK ELECTRIC RESERVES	-	10,000	10,000	10,000	10,000	11,859	18.6%
434-90-80	COST ALLOCATION: PUBLIC WORKS	69,393	41,142	42,748	51,274	47,823	53,881	12.7%
434-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	3,333	3,333	3,333	0.0%
	<b>TOTAL GARAGE GENERAL EXPENSE</b>	<b>174,206</b>	<b>152,437</b>	<b>152,096</b>	<b>206,177</b>	<b>164,197</b>	<b>220,552</b>	<b>34.3%</b>
	<b>EMPLOYEE BENEFITS</b>							
434-20-10	MEDICAL	23,388	23,388	14,628	19,821	13,131	20,964	59.7%
434-20-20	SOCIAL SECURITY	4,375	4,645	4,877	6,579	4,655	7,004	50.5%
434-20-30	RETIREMENT	6,293	6,732	6,850	8,336	7,565	7,883	4.2%
434-20-50	UNEMPLOYMENT COMPENSATION	280	284	312	626	588	550	-6.5%
434-20-60	WORKMEN'S COMPENSATION	2,369	2,407	2,265	2,949	2,418	3,124	29.2%
434-20-70	GROUP LIFE INSURANCE	506	183	469	526	491	764	55.6%
434-20-75	VISION	62	62	61	93	62	93	50.0%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>37,273</b>	<b>37,701</b>	<b>29,462</b>	<b>38,930</b>	<b>28,910</b>	<b>40,381</b>	<b>39.7%</b>
434-40-34	CAPITAL - EQUIPMENT	41,859	-	-	-	-	-	
	<b>TOTAL GARAGE</b>	<b>253,338</b>	<b>190,138</b>	<b>181,558</b>	<b>245,107</b>	<b>193,107</b>	<b>260,933</b>	<b>35.1%</b>
331-10-10	<b>LESS INTERSERVICE BILLING</b>	<b>(253,338)</b>	<b>(190,138)</b>	<b>(182,902)</b>	<b>(244,747)</b>	<b>(193,107)</b>	<b>(260,933)</b>	<b>35.1%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>-</b>	<b>(1,344)</b>	<b>360</b>	<b>-</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2022-23 BUDGET RECOMMENDATION (DRAFT)  
EXPENDITURES**

**PUBLIC WORKS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
222-6120	<b>PW COST ALLOCATION</b>							
435-10-10	SALARIES & WAGES	349,320	440,391	495,369	552,493	543,077	657,525	21.1%
435-10-11	SALARIES & WAGES-VACATION SELLBACK	1,549	-	-	-	-	-	
435-10-20	SALARIES & WAGES-TEMP WAGES	1,027	-	162	594	-	-	
435-10-30	SALARIES & WAGES-OVERTIME	1,555	405	12,429	2,000	1,013	2,000	97.4%
435-10-40	SALARIES & WAGES-SICK & VACATION PAID	14,335	934	-	1,077	1,077	-	-100.0%
435-30-10	CONTRACT SERVICES	8,350	9,061	7,033	9,400	6,135	12,950	111.1%
435-30-15	CLEANING	26,397	30,319	32,622	36,400	37,551	37,000	-1.5%
435-30-20	LEGAL	990	743	-	-	-	400	
435-30-30	AUDITING	4,000	4,000	4,000	3,300	1,900	8,300	336.8%
435-30-50	ENGINEERING	9,256	39	-	2,500	-	2,500	
435-40-29	MAINT. & REPAIR-GARAGE LABOR	-	-	285	1,000	1,625	2,000	23.1%
435-40-30	MAINT. & REPAIR-VEHICLES	-	-	351	900	774	1,000	29.3%
435-40-31	MAINT. & REPAIR-BUILDING	26,176	13,736	20,563	23,730	23,730	22,750	-4.1%
435-40-34	FACILITY MAINTENANCE	14,322	4,607	11,000	88,571	42,733	-	-100.0%
435-50-20	INSURANCE	3,008	774	2,097	3,077	3,077	3,500	13.7%
435-50-30	TELEPHONE	1,173	1,189	1,209	1,350	1,168	1,350	15.6%
435-50-31	CELLPHONE	180	1,610	1,860	2,050	1,930	2,050	6.2%
435-50-40	ADVERTISING	1,470	949	332	800	294	800	171.9%
435-50-60	SOFTWARE MAINTENANCE	8,552	60	1,306	3,555	1,992	1,350	-32.2%
435-50-90	TRAINING	3,823	4,508	2,309	12,500	8,255	18,000	118.0%
435-60-10	MATERIALS & SUPPLIES	7,816	7,561	6,044	8,500	6,124	10,500	71.4%
435-60-11	GENERAL EXPENSE	2,148	1,633	913	2,500	1,887	2,500	32.5%
435-60-13	COPIER	3,577	3,577	3,577	3,600	3,577	3,600	0.6%
435-60-15	POSTAGE	705	2,598	2,599	2,000	2,474	2,000	-19.2%
435-60-17	GASOLINE & OIL	-	-	1,051	4,000	2,806	3,400	21.2%
435-60-18	UNIFORMS	484	722	1,048	1,400	1,097	1,200	9.4%
435-60-19	RADIO	423	279	-	1,200	-	1,200	
435-60-21	NATURAL GAS	21,334	17,015	20,396	21,500	21,367	25,700	20.3%
435-60-22	ELECTRIC	43,703	51,355	47,811	49,500	53,043	55,600	4.8%
435-60-23	WATER/SEWER	4,292	4,627	4,694	5,000	4,592	4,900	6.7%
435-60-90	COMPUTERS	2,580	3,006	2,374	1,600	-	4,000	
435-69-20	OFFICE EQUIPMENT	2,019	-	147	1,000	-	500	
435-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	-	1,500	1,500	1,500	0.0%
<b>TOTAL PUBLIC WORKS COST ALLOCATION</b>		<b>564,564</b>	<b>605,698</b>	<b>683,581</b>	<b>848,597</b>	<b>774,799</b>	<b>890,075</b>	<b>14.9%</b>

**PUBLIC WORKS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
222-6120	<b>PW COST ALLOCATION EMPLOYEE BENEFITS</b>							
435-20-10	MEDICAL	48,278	78,196	78,599	87,876	77,767	90,069	15.8%
435-20-20	SOCIAL SECURITY	28,446	33,848	37,208	43,129	41,705	49,755	19.3%
435-20-30	RETIREMENT	36,801	42,016	40,129	51,514	49,313	49,913	1.2%
435-20-50	UNEMPLOYMENT COMPENSATION	1,905	3,090	3,309	2,937	2,830	3,083	8.9%
435-20-60	WORKMEN'S COMPENSATION	2,014	4,094	5,320	7,963	5,202	9,730	87.0%
435-20-70	GROUP LIFE INSURANCE	2,855	3,955	3,850	4,274	4,401	4,927	11.9%
435-20-75	VISION	288	375	427	525	439	553	25.9%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>120,587</b>	<b>165,574</b>	<b>168,842</b>	<b>198,218</b>	<b>181,659</b>	<b>208,030</b>	<b>14.5%</b>
	<b>CAPITAL OUTLAY</b>							
435-70-20	CAPITAL-BUILDING	-	-	-	-	-	-	
435-70-42	CAPITAL-VEHICLE	-	-	-	-	-	-	
222-0000	<b>TOTAL PUBLIC WORKS COST</b>	<b>685,151</b>	<b>771,272</b>	<b>852,423</b>	<b>1,046,815</b>	<b>956,458</b>	<b>1,098,105</b>	<b>14.8%</b>
331-10-10	INTERSERVICE-GARAGE	(61,664)	(41,142)	(42,748)	(51,274)	(47,823)	(53,881)	12.7%
331-10-20	INTERSERVICE-WATER	(123,327)	(129,652)	(145,346)	(175,707)	(162,598)	(184,543)	13.5%
331-10-30	INTERSERVICE-SEWER	(123,327)	(129,652)	(145,346)	(175,707)	(162,598)	(184,543)	13.5%
331-10-40	INTERSERVICE-SOLID WASTE	(102,773)	(76,269)	(85,498)	(102,548)	(95,646)	(107,762)	12.7%
331-10-50	INTERSERVICE-ELECTRIC	(171,288)	(251,858)	(283,134)	(354,250)	(315,631)	(373,406)	18.3%
331-10-60	INTERSERVICE-STREETS	(102,773)	(68,639)	(76,947)	(92,294)	(86,081)	(96,986)	12.7%
331-10-92	INTERSERVICE-PLANNING	-	(8,224)	(8,269)	(10,255)	(9,565)	(10,776)	12.7%
331-10-95	INTERSERVICE-TECH SERVICES	-	(65,836)	(68,398)	(82,039)	(76,517)	(86,209)	12.7%
	<b>TOTAL INTERSERVICE BILLINGS</b>	<b>(685,151)</b>	<b>(771,272)</b>	<b>(855,686)</b>	<b>(1,044,074)</b>	<b>(956,458)</b>	<b>(1,098,105)</b>	<b>14.8%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>-</b>	<b>(3,263)</b>	<b>2,741</b>	<b>-</b>	<b>-</b>	



# **FY23 Budget Draft**

City Council Budget Hearing – Monday, May 16, 2022

# FY23 Budget Draft Overview

- FY22 Budget Process Repeated
  - Built budget from “bottom-up” for all revenue & expense
  - Focus on controlling costs in inflationary environment
  - FTE growth minimized to limit personnel expenses
  - General Fund deficit gap-closing measures repeated
    - No change in water and electric fund transfers
    - Margin elimination of City-consumed utilities
    - \$0.01 increase in property tax rate with offsetting reduction in RTT-funded operating expenses
  - Realistic budgeting based on projections and cost-drivers, not legacy budgets



# **FY23 Budget Draft**

Revenue Projections

# FY23 Budget Draft – Revenue Projections

- Revenue Budgets Drafted from “Bottom Up”

- Determination of Rate Drivers

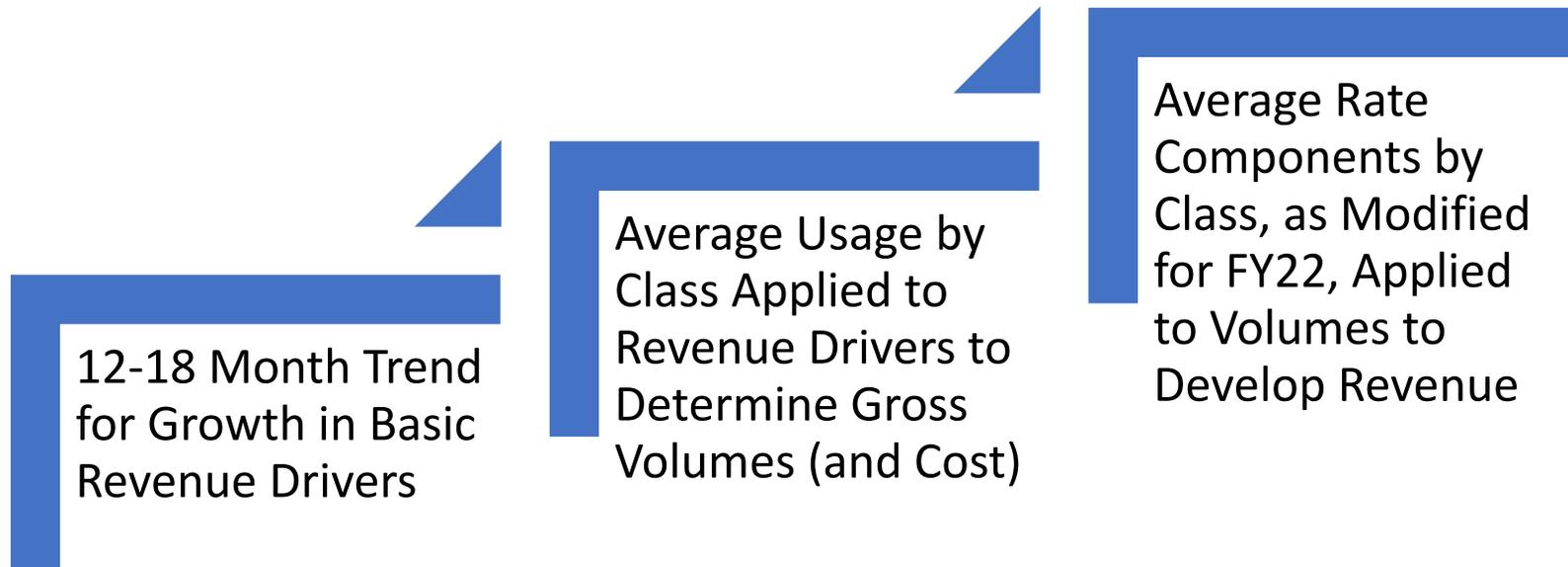
- Improved Parcels & Taxable AV
    - Electric Meter Count by Class
    - Water Meter Count by Class
    - Service Count

Property Tax Revenue

Electric Revenue

Water & Sewer Revenue

Solid Waste Revenue



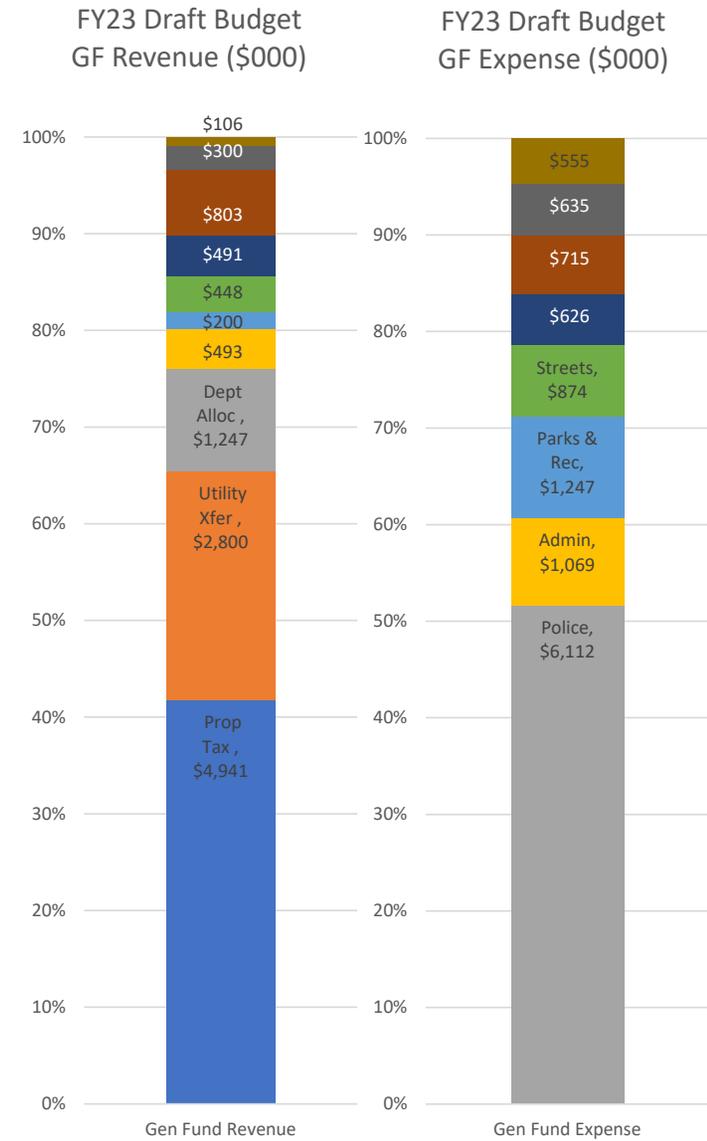
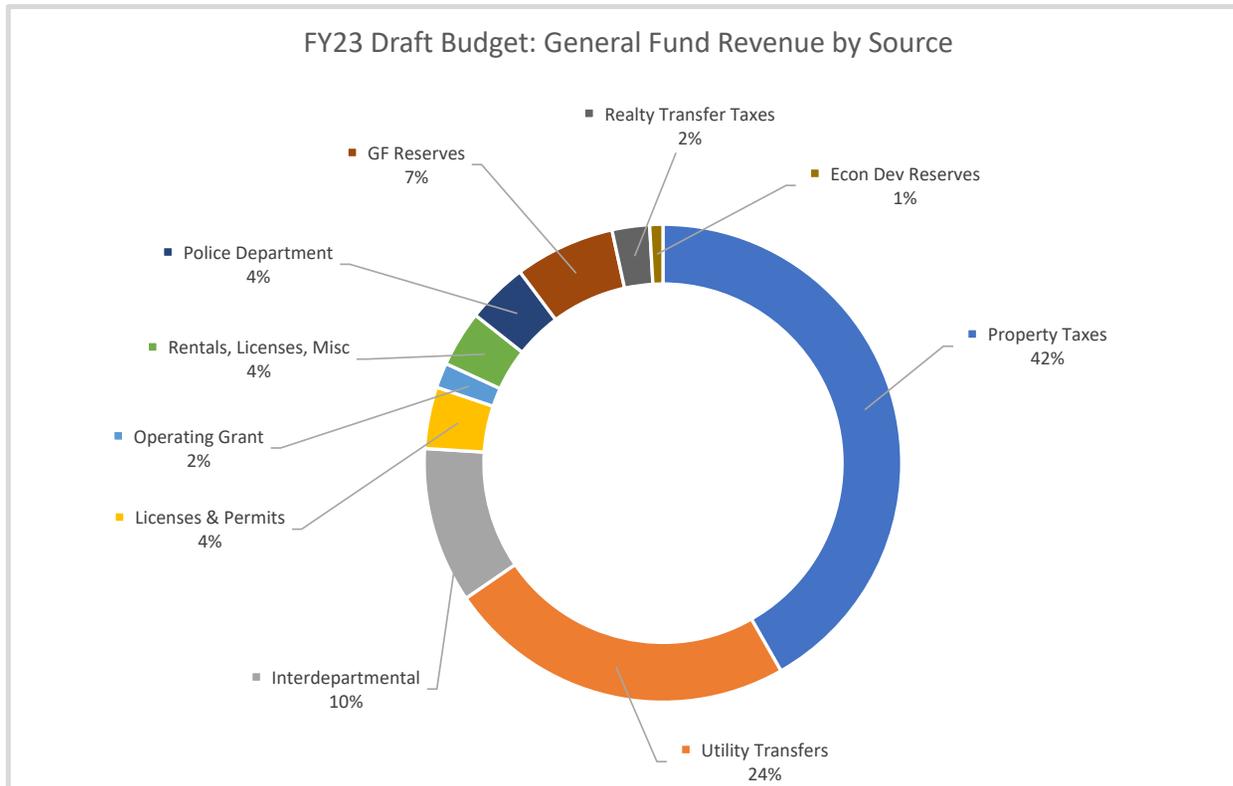
# FY23 Budget Draft – Revenue Projections

- Enterprise Fund Revenue
  - Increases across all four major enterprise funds
    - Water, Sewer and Solid Waste
      - Customer growth increases
      - Cost of Service Rate Study – Implementation of Rate Increases
    - Electric
      - Customer growth increases, net of slight reduction in net rates

<b>ENTERPRISE REVENUE</b>	<b>ACTUAL FY 18-19</b>	<b>ACTUAL FY 19-20</b>	<b>ACTUAL FY 20-21</b>	<b>PROJECTED FY 21-22</b>	<b>BUDGET FY 22-23</b>	<b>Inc/(Dec) vs 22 Proj</b>
Electric	26,289,375	24,909,338	24,947,564	25,719,851	27,012,887	5.0%
Water	2,982,921	2,923,486	3,070,512	3,103,842	3,406,664	9.8%
Sewer	4,355,548	4,298,036	4,700,390	4,727,632	4,998,531	5.7%
Solid Waste	1,139,098	1,740,473	1,374,572	1,464,367	1,556,467	6.3%
<b>TOTAL</b>	<b>34,766,942</b>	<b>33,871,333</b>	<b>34,093,038</b>	<b>35,015,692</b>	<b>36,974,549</b>	<b>5.6%</b>

# FY23 Budget Draft Revenue Projections

- General Fund Revenue by Source





# **FY23 Budget Draft**

Finance & Customer Service Departments

# FY23 Budget Draft – Finance Department

- FY23 Operating Expense totals \$0.5 million
  - 22.5% increase vs FY22 Projection
    - Follows last year’s 14.5% decrease vs FY21 Projection
    - Increased personnel costs are primary driver; no change in FTE count
    - Non-personnel expenses increasing 7.5% vs FY22 Projection
- FY23 Focus Areas
  - Engagement with new audit firm and assistance with production of annual report
  - Conversion and implementation of new ERP system
  - Cross-training critical functions and evaluating staffing / third-party needs

Expense Category	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
Personnel	407,937	422,458	547,459	442,076	409,830	508,442	24.1%
Operating Expenses	77,170	78,880	45,330	48,535	41,772	44,925	7.5%
OpEx - Veh & Equip Repl	-	-	-	1,500	1,500	1,500	0.0%
<b>Total Finance Dept</b>	<b>485,107</b>	<b>501,338</b>	<b>592,789</b>	<b>492,111</b>	<b>453,101</b>	<b>554,867</b>	<b>22.5%</b>

# FY23 Budget Draft – Customer Service Department

- FY23 Operating Expense totals \$1.12 million
  - 30% increase vs FY22 Projection
    - Reduction in FY22 Proj vs Budget due to understaffing & avoidance of reassessment
  - FY23 OpEx increases driven by personnel
    - 1.0 FTE increase to insource billing operations
    - Temp PT Intern to resume in FY23
    - Recruitment of vacant position early in FY23
  - Remainder of increase driven by cost escalation & tech-related operating needs
- FY23 Focus Areas
  - Training and incorporation of new staff
  - Continued improvement in past due collection management
  - Conversion and implementation of new ERP system

Expense Category	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
Personnel	626,639	681,859	587,116	632,880	580,216	760,557	31.1%
Operating Expenses	214,660	221,161	218,343	322,438	256,297	330,615	29.0%
OpEx - Veh & Equip Repl	-	-	-	1,500	1,500	1,500	0.0%
Capital	16,675	14,205	26,450	-	-	-	
Tax Assessment	-	-	28,000	347,200	25,000	32,000	28%
<b>Total Customer Service</b>	<b>857,974</b>	<b>917,225</b>	<b>859,909</b>	<b>1,304,018</b>	<b>863,013</b>	<b>1,124,672</b>	<b>30.3%</b>



# **FY23 Budget Draft**

Information Technology (IT) Department

# FY23 Budget Draft – IT Department

- FY23 General Expense totals \$626,378
  - No change in FTE count – FY22 4.0 (pro-rated) to FY23 4.0 (full year)
  - FTE phase-in driving OpEx budget increase, net of non-personnel reduction
    - Continuing work on CIP vs OpEx Cost Assignment may impact final OpEx Budget
- FY23 Focus Areas / CIP Highlights
  - Cybersecurity / Securing our infrastructure and data
  - Network infrastructure upgrades
  - Virtualization of existing servers
  - Improved support and security for Operational Technology
  - Driving adoption and use of new technologies

Expense Category	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
Personnel	157,995	165,855	187,863	346,114	317,514	438,089	38.0%
Operating Expenses	207,451	224,594	326,083	218,700	212,357	183,289	-13.7%
OpEx - Veh & Equip Repl	-	-	-	5,000	5,000	5,000	0.0%
<b>Total IT Dept</b>	<b>365,446</b>	<b>390,449</b>	<b>513,946</b>	<b>569,814</b>	<b>534,871</b>	<b>626,378</b>	<b>17.1%</b>



# **FY23 Budget Draft**

Planning Department

# FY23 Budget Draft – Planning Department

- FY23 General Expense totals \$0.7 million
  - 14% increase vs FY22 Projection
    - Primarily driven by personnel cost increases of 19.6%
  - All other Planning OpEx was 5.1% less than FY22 Projection
- FY23 Focus Areas / CIP
  - Mobilizing Workforce (laptops, mobile network access)
  - Route 113 Bike Path (Milford Plaza to NW Salevan Place) Design and Permitting
  - N. Walnut Street/10<sup>th</sup> Street Intersection Study
  - Park Avenue/Denny Row/SW Front Street/N. Washington Street Streetscape Concept Planning
  - Open Space Acquisition

Expense Category	ACTUAL FY 18-19	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 20-21	BUDGET FY 21-22	PROJECTED FY 21-22	BUDGET FY 22-23	%Inc/(Dec) vs 22 Proj
Personnel	376,618	426,774	446,407	259,148	518,254	486,947	582,289	19.6%
Operating Expenses	154,843	100,277	174,369	100,025	153,585	137,938	130,951	-5.1%
OpEx - Veh & Equip Repl	-	-	-	-	1,500	1,500	1,500	0.0%
Capital	-	30,320	32,000	28,542	-	-	-	
<b>Total Planning</b>	<b>531,461</b>	<b>557,371</b>	<b>652,776</b>	<b>387,715</b>	<b>673,339</b>	<b>626,385</b>	<b>714,740</b>	<b>14.1%</b>



# **FY23 Budget Draft**

Capital Budget

# FY23 Budget Draft – Capital Budget (Enterprise)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
4	ELECTRIC	NOAA Continuous Operating Reference Station	Elec Res FY23	15,000
5		Hetra Lifts for Forklifts	Elec Res FY23	8,000
13			<b>Total Equipment</b>	<b>\$ 23,000</b>
15		Ram QuadCab Pick-up (R: 2017 E-101)	Replacement Reserve	35,000
16		Pick up Truck	Replacement Reserve	55,000
18			<b>Total Vehicles</b>	<b>\$ 90,000</b>
28		Build additional interior offices at Armory (Arborist)	Elec Res FY23	20,000
28.5		Broadband/Public WiFi Feasibility Study	Elec Res FY23	50,000
30		Advanced Relocation	Elec Res FY23	100,000
31		Pole Replacement Project	Elec Res FY23	25,000
32		Milford Business Campus (Fry Farm Infrastructure)	Elec Res FY23	120,000
35			<b>Total Infrastructure</b>	<b>\$ 315,000</b>
36			<b>TOTAL ELECTRIC</b>	<b>\$ 428,000</b>

# FY23 Budget Draft – Capital Budget (Enterprise, Con't)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
44	WATER	NOAA Continuous Operating Reference Station	Water Res FY23	7,500
45			<b>Total Equipment</b>	<b>\$ 7,500</b>
55		Install Automated Blow-off Valves	Water Res FY23	50,000
56		Street Rehab	Water Res FY23	405,000
57		Lead Service Line Removal	Water Reserves / BIL	250,000
58		Asbestos Pipe Removal	Water Res FY23	115,500
59		City-wide Valve & Hydrant Replacement/Improvements	Water Reserves / ARPA	250,000
61		Treatment Plant Upgrades	Water Res FY23	150,000
64		Milford Business Campus (Fry Farm Infrastructure)	Water Impact Fees	150,000
65		SE Regional Water Infrastructure - East of Route 1	<b>Water Impact Fees / BIL</b>	<b>920,000</b>
67		New NW City Area Tower/Wells/Treatment	Water Reserves / BIL	300,000
71			<b>Total Infrastructure</b>	<b>\$ 2,590,500</b>
72			<b>TOTAL WATER</b>	<b>\$ 2,598,000</b>

# FY23 Budget Draft – Capital Budget (Enterprise, Con't)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
75	SEWER	PS Upgrades (grinders, spares, design)	Sewer Res FY23	150,000
77		Kubota F3060 Mower w/ plow & blower (R: 2011 SE-10)	Replacement Reserve	40,000
78		ROVER Mainline Sewer Inspection System	Sewer Res FY23	120,000
79		NOAA Continuous Operating Reference Station	Sewer Res FY23	7,500
87			<b>Total Equipment</b>	<b>\$ 317,500</b>
101		Street Rehab	Sewer Res FY23	100,000
102		Asbestos Removal	Sewer Res FY23	50,000
103		SE 2nd Street Pump Station Replacement	Sewer Res FY23	225,000
104		SE Regional Pump Station and Force Main - East of Route 1	Sewer Impact Fees / BIL	500,000
106		Abandon BAC PS & install grav ext. frm Hickory Glen	Sewer Res FY23	20,000
108		Milford Business Campus (Fry Farm Sewer Infrastructure)	Sewer Impact Fees / BIL	330,000
112			<b>Total Infrastructure</b>	<b>\$ 1,225,000</b>
113			<b>TOTAL SEWER</b>	<b>\$ 1,542,500</b>
116	S/W	Multi Collection Truck (R: Rear Loader SW14)	Solid Waste ERR FY23	405,000
117		Grapler Crane & Body for Hook Truck (Bulk trash)	Solid Waste Res FY23	144,500
120			<b>Total Vehicles</b>	<b>\$ 549,500</b>
121			<b>TOTAL SOLID WASTE</b>	<b>\$ 549,500</b>

# FY22 Budget Draft – Capital Budget (General Fund)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
152	STREETS	Salt Spreader (R: Highland S-050)	GF ERR FY23	27,000
155			<b>Total Equipment</b>	<b>\$ 27,000</b>
162		Street Rehab	GF Res FY23, ARPA FY22	65,000
163		Street Rehab	MSA	275,000
164		Street Rehab	RTT	500,000
165		ADA Transition Plan	Bond Bill App	150,000
169		Sidewalk Connectivity Initiative	RTT	150,000
170		Traffic Calming	GF Res FY23	25,000
173		NE Front Streetscape Phase I	Economic Dev Funds	800,000
176		Park Avenue/Denny Row Streetscape	RTT	345,000
177		SW Front Street Streetscape	GF Res FY23	45,000
180		Maple Street Bridge Replacement	Bond Bill App	320,000
182		Bike Path - Marshall Street Striping (SE Second to Watergate)	RTT	86,000
186		Bike Path - NE 10th Street (MHS to Silicato Pkwy)	Possible CTF Funding	119,000
186		Bike Path - NE 10th Street (MHS to Silicato Pkwy)	GF Res FY23	325,000
187		Bike Path - Route 113 (Milford Plaza to North St)	GF Res FY23 (BBA FY24)	73,000
188		Bike Path - Route 113 (Community Cemetery)	GF Res FY23 (BBA FY24)	60,000
189		Milford Business Complex (Fry Farm Infrastructure)	Utility Reserves, Grant Funds	1,250,000
190		Transportation Studies	GF Res FY23	100,000
191				<b>Total Infrastructure</b>
192			<b>TOTAL STREETS</b>	<b>\$ 4,715,000</b>

# FY22 Budget Draft – Capital Budget (Gen Fund, con't)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
195	PARKING	N. Walnut St/NE Front St Lot Enhancements	GF Res FY23	60,000
196		Park Ave Lot Enhancements	GF Res FY23	60,000
198			<b>Total Infrastructure</b>	<b>\$ 120,000</b>
199			<b>TOTAL PARKING</b>	<b>\$ 120,000</b>
207	CTYHL	City Hall Public Plaza	GF Res FY23	75,000
208			<b>Total Building</b>	<b>\$ 75,000</b>
209			<b>TOTAL CITY HALL</b>	<b>\$ 75,000</b>
211	IT	Access Pt, Network Switch, Server Virtualization; Network Redesign	Elec Res & ARPA Carryover	84,000
212B			GF Res FY23	39,000
212C			Water Res FY23	92,400
212D		Software: Replace Naviline System after ERP	Sewer Res FY23	92,400
212E			Sol Wst Res FY23	47,400
212F			Elec Res FY23	178,800
213		Firewall Boxes / Software	GF Res FY23	1,837
215		PC & Hardware Refresh	GF Res FY23	35,000
216		Fiber Dedicated Internet	GF Res FY23	19,200
217		Cabling upgrades	GF Res FY23	75,000
218			<b>Total Equipment</b>	<b>\$ 665,037</b>
219		<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 665,037</b>	

# FY22 Budget Draft – Capital Budget (Gen Fund, con't)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
221	PLAN	GIS Server Replacement (2 @ \$25,000)	GF ERR FY23	50,000
222			<b>Total Equipment</b>	<b>\$ 50,000</b>
226			<b>TOTAL PLANNING</b>	<b>\$ 50,000</b>
232	PD	Police Vehicles (15 added to fleet; 3 replacement FY23)	ARPA/Sussex RTT	<b>1,000,000</b>
233			<b>Total Vehicles</b>	<b>\$ 1,000,000</b>
235		Police Facility	PD/Gen Facility & Bond Funded	<b>11,017,533</b>
236			<b>Total Building</b>	<b>\$ 11,017,533</b>
237			<b>TOTAL POLICE</b>	<b>\$ 12,017,533</b>
241	PARKS & REC	Replacement 4x2 Gator (FY22 PR-010;PR-13 & PR-29)	GF ERR FY23	15,000
247			<b>Total Equipment</b>	<b>\$ 15,000</b>
251		Econoline Van (PR-6) Replacement	GF ERR FY23	45,000
252			<b>Total Vehicles</b>	<b>\$ 45,000</b>
259		Replacement doors at Armory	GF Res FY23	30,000
260		Access control at Armory	GF Res FY23	18,000
261		Fiber optic installed at the Armory to join network	GF Res FY23	20,000
262		Demo of existing huts	GF Res FY23	60,000
263		Construction of pole barn for storage at Armory	GF Res FY23	175,000
265		<b>Total Building</b>	<b>\$ 303,000</b>	

# FY22 Budget Draft – Capital Budget (Gen Fund, con't)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
268	PARKS & REC	<i>Bsktball Ct Rehab - S Wash, SE Front (FY21-22) &amp; Banneker (FY23)</i>	<i>GF Res FY23</i>	<i>17,443</i>
274		Tree Planting	Elec Res FY23	10,000
275		Irrigation wells at TSM	GF Res FY23	10,000
276		Marshall Pond Riverbank Development	GF Res FY23	100,000
277		Riverwalk pavers replacement	GF Res FY23 / BBA	30,000
282		Herring Branch & Deep Branch Greenway	GF Res FY23	25,000
283		Construction of picnic pavillion @ Memorial Park	GF Res FY23	75,000
284		Construction of beach volleyball court	GF Res FY23	15,000
286		Gateway signage and improvements	GF Res FY23	20,000
289		Park & Open Land Acquisition	Possible Grant - Sussex/DE	500,000
291		Sharp Property - Open Space Development	GF Res FY23	100,000
292		Downtown Playground	GF Res FY23 / BBA	150,000
295		Redevelopment of Farmers Market Park Area	GF Res FY23 / BBA	150,000
298		Public Restrooms	RTT	300,000
305			<b>Total Parks</b>	<b>\$ 1,502,443</b>
306			<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 1,502,443</b>

# FY22 Budget Draft – Capital Budget (Interservice)

Line	Fund/ Dept	Project	Funding - FY23 O&M Budget Draft	FY23 (Plan)
124	TECH	SCADA Replacement System	Water Res FY23	20,000
124			Sewer Res FY23	20,000
124			Elec Res FY23	40,000
125			<b>Total Equipment</b>	<b>\$ 80,000</b>
126			<b>TOTAL TECH SERVICES</b>	<b>\$ 80,000</b>
145	PUBLIC WORKS	Installation of Stormwater Pond	GF Res FY23	25,000
145			Elec Res FY23	50,000
145			Water Res FY23	50,000
145			Sewer Res FY23	50,000
145			Sol Wst Res FY23	25,000
145			GF Res FY23	81,250
145		Public Works Parking Lot Paving	Elec Res FY23	162,500
145			Water Res FY23	162,500
145			Sewer Res FY23	162,500
145			Sol Wst Res FY23	81,250
147				<b>Total Building</b>
148			<b>TOTAL PUBLIC WORKS</b>	<b>\$ 850,000</b>



# **FY23 Budget Draft**

Reserve Fund Projections



# **FY23 Budget Draft**

General Fund; Realty Transfer Tax (RTT) &  
Municipal Street Aid (MSA) Funds

# FY23 Budget Draft – General Fund

1	<b>General Fund Capital Reserves</b>	<b>FY22</b>	<b>FY23</b>	<b>Total Amt</b>
2	Est Cash/Investment Bal (4/30/22)		\$	1,342,041
3	Expected Contributions & Interest	981,887	12,000	993,887
4	Restricted Funds:			
5	Veh & Equip Repl	(62,695)	(137,000)	(199,695)
6	Street Repair	-	(688,000)	(688,000)
7	Parking Improvements	(200,000)	(120,000)	(320,000)
8	Parkland, Trails & Recreation	(417,000)	(995,443)	(1,412,443)
9	Other Proj	(255,663)	(245,037)	(500,700)
10	OpEx Support (Tax R/A & PD R/M)	(492,000)	(315,000)	(807,000)
11	Support Policy with RTT			2,000,000
12	Draft Reserve (MCR) Policy			-
13	Equipment Replacement Reserve			(355,800)
14	<b>Uncommitted Reserve Balance</b>		\$	<b>52,290</b>

# FY23 Budget Draft – RTT & MSA Funds

15	<b>MSA &amp; RTT Reserves</b>	<b>FY22</b>	<b>FY23</b>	<b>Total Amt</b>
16	Est RTT Balance (4/30/22)			4,469,323
17	Est MSA Balance (4/30/22)			532,312
18	MSA & RTT Est Receipts thru FY22:	279,580	1,075,000	1,354,580
19	MSA & RTT: Street & Bridge Repair	(415,958)	(775,000)	(1,190,958)
20	RTT: Transfer to Police Dept	(100,000)	(300,000)	(400,000)
21	RTT: Sidewalk Project Funding		(150,000)	(150,000)
22	MSA & RTT: 2020 Combined Utilities	(404,316)		(404,316)
23	MSA & RTT: Pub BR, Park/Denny, Bike		(731,000)	(731,000)
24	RTT: Support GF Policies			(2,000,000)
25	RTT: Draft Reserve Policy			(1,050,000)
26	<b>Uncommitted Reserve Balance</b>		<b>\$</b>	<b>429,940</b>



# FY23 Budget Draft

Enterprise Funds

# FY23 Budget Draft – Water Fund

	<b>Water Fund Capital Reserves</b>	<b>FY22</b>	<b>FY23</b>	<b>Total Amt</b>
1				
2	Est Cash/Investment Bal (4/30/22)		\$	3,229,524
3	Expected Contributions & Interest	134,783	741,522	876,305
4	Restricted Funds:			
5	Vehicle & Equipment Replacement	(145,164)		(145,164)
6	Vehicle Cost Increase - Post Budget	(20,000)		(20,000)
7	Streets 2020 Utility Engineering	(201,000)		(201,000)
8				
9	Milford Business Campus	(92,385)		(92,385)
10	Sum of FY23 Projects	-	(1,052,900)	(1,052,900)
11				
12	Draft Reserve (MCR) Policy			(2,414,939)
13	Equipment Replacement Reserve			(165,164)
14	<b>Uncommitted Reserve Balance</b>		\$	<b>14,277</b>

# FY23 Budget Draft – Electric Fund

	<b>Electric Fund Capital Reserves</b>	<b>FY22</b>	<b>FY23</b>	<b>Total Amt</b>
15				
16	Est Cash/Investment Bal (4/30/22)		\$	15,350,438
17	Expected Contributions & Interest	5,901		
18	Restricted Funds:			
19	Electric Vehicles & Equipment	(96,026)	(90,000)	(186,026)
20	Lighting & System Improvements	(593,628)	-	(593,628)
21	Traffic Signal Upgrades	(350,000)	-	(350,000)
22	Citywide Projects	(747,485)	(863,300)	(1,610,785)
23	Redeem / Defease Bond / Alternative		(4,060,000)	(4,060,000)
24	Draft Reserve (MCR) Policy			(4,693,372)
25	Equipment Replacement Reserve			(85,400)
26	<b>Uncommitted Reserve Balance</b>		<b>\$</b>	<b>3,771,227</b>

# FY23 Budget Draft – Sewer Fund

1	<b>Sewer Fund Capital Reserves</b>	<b>FY22</b>	<b>FY23</b>	<b>Total Amt</b>
2	Est Cash/Investment Bal (4/30/22)		\$	3,906,840
3	Expected Contributions & Interest	177,109	360,557	537,666
4	Restricted Funds:			
5	Sewer Vehicles & Equipment	(146,319)	(40,000)	(186,319)
6	Citywide Projects & Engineering	(22,869)		(22,869)
7	Utility Engineering	-	-	-
8				
9				
10	Sum of FY23 Projects	-	(997,400)	(997,400)
11				
12	Draft Reserve (MCR) Policy			(3,127,195)
13	Equipment Replacement Reserve			(110,000)
14	<b>Uncommitted Reserve Balance</b>		<b>\$</b>	<b>723</b>

# FY23 Budget Draft – Solid Waste Fund

15	<b>Solid Waste Reserves</b>	<b>FY22</b>	<b>FY23</b>	<b>Total Amt</b>
16	Est Cash/Investment Bal (4/30/22)		\$	286,873
17	Expected Contributions & Interest	206,718	123,990	330,708
18	Restricted Funds:			
19	Vehicle & Equipment Replacement		(549,500)	(549,500)
20	Solid Waste Alloc of PW Proj		(106,250)	(106,250)
21				-
22	Interfund Support / Loan		40,000	40,000
23				-
24	Draft Reserve (MCR) Policy			-
25	Equipment Replacement Reserve			-
26	<b>Uncommitted Reserve Balance</b>		\$	<b>1,831</b>