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To: Mayor and Council  
From: Mark Whitfield, City Manager  
Subject: 2023-2024 City of Milford Operating Budget  
Date: June 7, 2023

We are pleased to present you with the recommended 2024 Operating Budget for the City of Milford that covers the general fund and the various enterprise funds for July 1, 2023 through June 30, 2024 totaling \$59,554,040. The Fiscal Year 2024 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 2018-2023 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 over the past three years. As agreed upon by Council with the adoption of the FY2022 budget, a \$0.01 real estate assessment tax increase is included in this year's budget. In conjunction with the increase, use of Real Estate Transfer Tax for operating expenses will be reduced to \$200,000 for 2024, which is down \$100,000 each year for the last three years from \$500,000 in FY2021. This will help achieve the goal of using Real Estate Transfer Taxes (RTT) exclusively for Capital Improvement Project funding only by FY2026 and thereafter. Additionally, as per the voter referendum, the first \$8.5 million in USDA funded bonds will close this year, requiring the City to phase in the first half of the property tax increase required to support the debt service associated with the new police facility. The debt service equates to approximately \$0.04325, bringing the FY2024 property tax rate to \$0.546 per \$100 of assessed value. The overall tax increase of \$0.05325 results in a 10.8% real estate tax increase for 2024.

Based on staff's projection, the City will underspend the FY2023 general fund budget by about \$200,000, which staff recommends rolling forward in support of Capital Projects. The \$200,000 along with \$1.0 million in surplus funding from FY2021 and FY2022 will combine to balance the FY2024 budget. Staff also recommends using the residual amount of \$21,245 of ARPA funds to offset operating costs as originally intended in all drafts of the ARPA spending plan.

Staff and Council made significant changes in FY2022 to help strengthen the City's financial position. An Equipment Replacement Reserve (ERR) was established with ongoing 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 the general fund. Council's approval of the annual \$0.01 real estate tax increase with offsetting realty transfer tax reduction represented a meaningful step toward structural balance in the City's operating budget, which is a specific goal in the strategic plan. An annual contribution of \$300,000 from the Water Fund was established to help fund General Fund expenses in FY2022, which further supports structural balance. In 2024, staff recommends the same \$300,000 transfer be contributed to the general fund from the sewer fund. Staff also recommends changing the transfer from the electric fund from a flat \$2.5 million per year to a maximum transfer amount of 12.5% of gross electric revenue. For FY2024, a transfer of 11.3% of gross electric revenue is recommended for the general fund. The increase would leave the City's relative position among peers unchanged with respect to general fund transfers as a percentage of revenue and average residential rates.

The American Rescue Plan Act (ARPA) was used primarily to defray existing capital project commitments, thereby preserving millions in utility reserves. At the same time, ARPA funds indirectly made new projects possible, such as the Milford Corporate Center, or directly assisted in funding specialized programs and projects, such as the assigned police vehicle program. The ARPA funding represented the City's largest known single grant award to date, but staff did not remain satisfied, as additional millions in supplementary grant solicitations were written in support of dozens of projects in various stages of approval throughout the City's Capital Improvement Plan. A \$0.5 million grant from Sussex County was secured to augment the cost of assigned police vehicles. Delaware Bond Bill funding in excess of \$1.7 million was leveraged for parks & recreation, streets, sidewalks and open space development, while \$1.1 million in infrastructure funding and \$2.7 million in traffic infrastructure funding were secured for the benefit of Milford Corporate Center. Grants through DNREC's ORPT Program provided \$0.2 million in recreational funding, while DeIDOT committed nearly \$2.8 million for two bridge projects in the City and assumed responsibility for about \$0.7 million in projects listed in the CIP. Along with the \$1.0 million USDA sewer grants received in FY2022 and FY2023, the City's combined grant revenue and grant awards exceed \$17 million over the last three years.

## **Revenue Overview**

The FY2024 revenue budget totals \$59.5 million, representing an increase of \$5.6 million, or 10.5% over the FY2023 budget. Operating budgets (excluding debt service and capital) constitute an increase of \$4.65 million or 9.9% over the prior fiscal year. The proposed budget represents the third consecutive year with ambitious capital investments, particularly in parks, streets, water and sewer. Current revenue in FY2024 exceeds that of FY2023 by \$4.8 million, representing a healthy proportion – 85% – of the total revenue increase. In other words, nonrecurring funding constitutes only 15% of this year's increased revenue requirements. From FY2022 to FY2023, about half of the increase in total revenue was met through one-time funding sources.

No portion of the property tax increase is unscheduled or emerging suddenly from the inflationary operating cost environment. Rather, the proposed movement in the property tax rate from \$0.49275 to \$0.546 per \$100 of assessed value is rooted in City Council's push for a structurally balanced budget as outlined in the strategic plan along with the voter-approved referendum to construct the new police facility. In FY2024, the first half of the debt service will phase in, with the second half anticipated in FY2025. For the average Milford home with an assessed value of \$147,600, the increase is \$6.55 more per month, or just under \$80 annually.

Staff recommends introducing an annual contribution from the sewer fund to the general fund akin to the existing transfers from the water and electric funds. Often referred to as franchise fees or PILOTs (payment in lieu of taxes), the water and sewer transfers are recommended at \$300,000 each, the same as the existing water transfer, while electric is recommended to increase from 10% to 11.3%, with a cap not to exceed 12.5% going forward. For 2024, the transfers total \$3.85 million, with \$0.6 million split between water and sewer and \$3.25 million from electric funds.

Electric, water and sewer enterprise revenues continue to post strong, stable results driven by a healthy combination of small, programmed rate adjustments and growth in the City's customer base. After completing an in-depth Cost of Services Study for electric, water, sewer, and solid waste in 2020, rate increases for water, sewer and solid waste were recommended and approved through FY2026, while electric rates were approved through FY2023.

For FY 2024, water rates will increase 4.0% in accordance with the studies, while the City component of the sewer rates will increase 4.9%. Kent County plans to increase sewer treatment rates by \$0.258 per 1,000 gallons, or 10%, for FY2024. The average household using 3,800 gallons of water a month will see a monthly increase of \$0.53 for water and \$2.00 for sewer (about \$1.18 of which is attributable to Kent County Sewer Treatment).

Early in 2023, an update to our electric rate study was completed, and in April, Council adopted updated electric rates for the next three years (FY2024, FY2025, & FY2026). Based on the adopted rates, the customer charge for electric service will increase \$0.25 in July 2023, and the kilowatt hour charge will increase by \$0.00124 per kwh. The average home using 975 kwh per month will see a monthly increase of \$1.21, or about 1%, in their electric bill.

After a year of uncertainty following energy market spikes and unexpected regulatory costs, the energy markets have stabilized over the past six months, primarily due to declining natural gas prices. Staff expects a stable Power Cost Adjustment (PCA) until the end of the calendar year, possibly followed by a decrease early in 2024, depending upon whether the decreases in natural gas translate into a meaningful decrease in wholesale energy costs. Despite the currently hopeful outlook, the non-energy components of power supply to the Delmarva peninsula continue to add upward price pressure and are likely to lead to higher energy costs in the future.

As part of the utility rate study done in 2020, solid waste rates were also established for five years based on historical data. The recent inflation environment was not predicted as part of the rate study and combined with a near \$0 fund balance in 2020, solid waste fees set in 2020 are not providing enough revenue to maintain the fund. The rate study recommended a \$1.20 monthly increase for July 1, 2023, however the projected revenue falls well short of the projected expenses in 2023. For this reason, staff is recommending a \$2.20/month increase in solid waste fees, which will raise the monthly fee from \$29.30 to \$31.50. A quick survey of private haulers within our area revealed rates between \$30.50 to \$34.00 per month, so while the rate increase exceeds the cost of service study due to higher than expected costs, it appears to be in line with other providers.

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 multiyear phase-in of utility rate adjustments to gradually arrive at responsible rates while reducing the impact to all Milford residents and business operators.

## **Budget Overview / Highlights**

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

	FY2023-24 Budget	Change from FY2022-23	Percent Change
General Fund	\$13,595,463	\$ 1,503,785	12.4%
Water Fund	2,500,416	118,291	5.0%
Sewer Fund	5,165,381	909,528	21.4%
Solid Waste Fund	1,713,541	172,362	11.2%
Electric Fund	<u>28,563,960</u>	<u>1,996,904</u>	<u>7.5%</u>
	\$51,538,760	\$ 4,700,868	10.0%

For the third year in a row, the general fund will benefit from accumulated prior-year surplus funding generated as a result of staffing challenges and strong internal spending control. However, despite over \$1 million being reserved and carried into FY2024, the general fund required the scheduled property tax rate increase, more than \$1 million in new utility fund transfers, and heavy grant funding in support of general governmental capital needs. Further, this year's general fund budget continues to utilize a transfer from the RTT Fund to support public safety (\$200,000), while Economic Development funding budgeted in FY2023 (\$105,860) will carry into FY2024 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.

## **Personnel**

The recommended FY2024 budget includes: An overall 2.5% increase in base pay for non-union employees and additional funds for merit pay increases based on performance evaluations. Employees may earn 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, wellness program and recognition of Special Performance of individuals or teams. In accordance with the Police Teamsters Agreement, police officers will receive a 4% increase on July 1, 2023 and a 1.5% increase on their anniversary date. Electric employees covered under the IBEW Agreement will receive a 6% increase on the first of July. The Dispatcher Teamsters contract expires on July 1, 2023 and contract negotiations remain ongoing.

Healthcare premiums will increase 9.4% on July 1, 2023, which is the second annual increase following six years of stability.

In 2023, the City budget planned for 131.3 full-time equivalent (FTE) employees. Recruitment timing and turnover have driven the projected FTE count for FYF2023 to 128.7. In 2024, with staff proposed personnel changes, the budget totals 138.2 FTEs. Additional positions having prior approval from Council include: 1 FTE in Finance (Accountant) and 1 FTE in Electric (Engineering Tech). Recommended new positions include 1 FTE in Planning (Code Enforcement Officer) and 1 FTE in Parks and Recreation (Horticulturist). The City Clerk is requesting 1 additional FTE be added (Deputy Clerk). The remaining FTEs consist of positions added in 2023 for a partial year that will now be full-year positions in 2024.

## **Capital Expenditures**

The following is a partial list of capital equipment and projects. Please review the CIP sections of the budget document for line-item detail of the capital purchases and projects recommended for funding in this year's capital program as part of the broader FY2024 operating budget. The CIP document also features various summary-level presentations of the initiatives on the horizon aimed at improving the City of Milford now and for generations to come.

General Fund: Police – new police facility; 6 car replacements; new cameras in interview rooms, and design of new maintenance facility. Streets – replace pick up with plow and salt spreader, Washington Street bridge painting, various street rehab, walnut street bridge pedestrian crossing, sidewalk connectivity, traffic calming, North Washington Street and NE Front Street streetscape project, Park Ave/Denny Row Streetscape project, SW Front Street Streetscape, Franklin and Columbia Street Streetscape, replace Maple Street bridge, various bike path construction, street construction in industrial park, various transportation studies. Customer Service – Installation of security glass and noise reduction panels, in-house bill printing, exterior curb repair, payment kiosk, and fencing, Public Works – new GPS survey unit, HVAC automation, repair roof drain and air infiltration, electric pole building, design of building expansion; Planning: new pickup truck; Parking – Rehab N Walnut/NE Front Lot; Rehab Park Ave Lot; City Hall – create public plaza in front of building, fence installation Parks and Recreation – replace 2 gators, , replace van, replace 2 standup mowers, new brush cutter attachment, new water truck, new pickup truck (Arborist), various improvements to parks maintenance facility, various new trees,, rehab Marshall pond bank,, master plan for greenway pathway, gateway signage/improvements, open space land acquisition, Sharp parcel development, installation of downtown public restrooms.

Capital Expenses for Enterprise and Interdepartmental Service Funds: Electric –replace 2 pick-up trucks, bucket truck for Arborist, replace 2 trailers; 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, Riverwalk Wi-Fi, cloud migration, various security projects.

Capital Improvements Projects/Repairs: Electric – DELDOT traffic signals, fiber optic cable loop, EV charging station, LED street light replacements; physical security, power flow software, office space for Arborist, GIS Mapping, pole inspection, 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; NW Front Street waterline replacement; 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, 4<sup>th</sup> Street flood mitigation.

## **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 additional transfers from utility accounts. While the transfers are defensible, continuing to rely on utility accounts may result in increases in utility rates, making it financially less attractive to reside or maintain a business in the

- City. Council should consider setting limits on the transfer amounts.
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 rational and standardized to the best ability of City staff. However, the allocation process has not been reviewed or established by an independent professional consultant. An Allocation Study is being completed this year 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. The full payment on the bonds for the Police Facility will be realized in FY2025, which will equate to an additional \$0.0325 tax increase next year.
  7. Inflation is presently running at about 5.5% annually, which will have an impact on personnel costs as well as the cost of goods and services during the upcoming year.

## **Conclusion**

The real estate tax increase, and increases in water, sewer, electric and trash rates will result in a monthly increase for the average resident of \$12.49/month or \$150/year. More than half of the total increase is attributed to payments on the bond for the police building. Without the \$3.85 million transfer of utility funds to the general fund, real estate taxes would need to increase by more than two-thirds – by about \$0.37 per \$100 of AV – just to operate through June 30, 2024. The City is fortunate for its diversity of operations and multiple income streams in order to keep real estate taxes at an attractive rate for businesses and residents, while providing competitive rates for utilities and services.

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 enable the City to make bond payments on the police station and reduce reliance on RTT to fund operating costs of the Police Department, preserving RTT income for capital projects now and in the future.

In the past two years, the Council adopted policies for fund balances, which has put the City in a better financial position for the future. Staying the course on the proposed tax increase, as well as the codified utility increases will go a long way in maintaining the City's financial stability.

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



Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

Budget Summary

General Fund

Enterprise Funds

Interservice Funds

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Capital Budget and Capital Improvement Plan (CIP)

Supplementary Materials

CITY OF MILFORD  
 FISCAL YEAR 2023-24  
 CONSOLIDATED BUDGET

**FY24 BUDGET SUMMARY**  
**APPROVED 6/12/2023**

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
<b>GENERAL FUND</b>							
ADMINISTRATION	11,426,148	1,475,185	12,901,333	759,081	-	254,800	1,013,881
PLANNING	522,000	50,000	572,000	831,012	-	50,000	881,012
FINANCE	-	-	-	710,850	-	-	710,850
INFORMATION TECHNOLOGY	-	494,429	494,429	1,006,990	-	494,429	1,501,419
POLICE	523,680	644,422	1,168,102	6,622,422	296,750	444,422	7,363,594
STREETS	-	835,750	835,750	991,369	-	835,750	1,827,119
PARKS & RECREATION	-	538,200	538,200	1,492,880	-	538,200	2,031,080
CITY CLERKS	-	-	-	419,720	-	-	419,720
COUNCIL	-	-	-	761,141	-	-	761,141
<b>TOTAL GENERAL FUND</b>	<b>\$ 12,471,828</b>	<b>\$ 4,037,986</b>	<b>\$ 16,509,814</b>	<b>\$ 13,595,463</b>	<b>\$ 296,750</b>	<b>\$ 2,617,601</b>	<b>\$ 16,509,814</b>
<b>WATER</b>	3,601,227	418,388	4,019,615	2,500,416	365,275	1,153,924	4,019,615
<b>SEWER</b>	5,805,785	1,057,497	6,863,282	5,165,381	408,478	1,289,424	6,863,282
<b>SOLID WASTE</b>	1,710,494	35,096	1,745,590	1,713,541	-	32,049	1,745,590
<b>ELECTRIC</b>	28,893,293	1,522,445	30,415,739	28,563,960	322,215	1,529,564	30,415,739
<b>TOTAL BUDGET</b>	<b>\$ 52,482,627</b>	<b>\$ 7,071,413</b>	<b>\$ 59,554,040</b>	<b>\$ 51,538,760</b>	<b>\$ 1,392,718</b>	<b>\$ 6,622,562</b>	<b>\$ 59,554,040</b>

CITY OF MILFORD  
FISCAL YEAR 2023-24  
CONSOLIDATED BUDGET

**CHANGE: FY24 APPROVED 6/12/2023  
vs FY24 INITIAL v1 5/17/2023**

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
<b>GENERAL FUND</b>							
ADMINISTRATION	\$ -	\$ 46,489	\$ 46,489	\$ 300	\$ -	\$ -	\$ 300
PLANNING	-	-	-	608	-	-	608
FINANCE	-	-	-	564	-	-	564
INFORMATION TECHNOLOGY	-	-	-	(11,456)	-	-	(11,456)
POLICE	-	-	-	38,699	-	-	38,699
STREETS	-	-	-	1,594	-	-	1,594
PARKS & RECREATION	-	-	-	1,493	-	-	1,493
CITY CLERKS	-	-	-	14,248	-	-	14,248
COUNCIL	-	-	-	440	-	-	440
<b>TOTAL GENERAL FUND</b>	<b>\$ -</b>	<b>\$ 46,489</b>	<b>\$ 46,489</b>	<b>\$ 46,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,489</b>
<b>WATER</b>	-	3,500	3,500	3,500	-	-	3,500
<b>SEWER</b>	-	3,500	3,500	3,500	-	-	3,500
<b>SOLID WASTE</b>	-	3,048	3,048	3,047	-	-	3,047
<b>ELECTRIC</b>	-	(7,118)	(7,118)	(7,118)	-	-	(7,118)
<b>TOTAL BUDGET</b>	<b>\$ -</b>	<b>\$ 49,418</b>	<b>\$ 49,418</b>	<b>\$ 49,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,418</b>

## FY24 Budget Draft Change Detail

Initial Draft v1 (5/17/2023 to Final as Approved (6/12/2023)

Updates for final draft to Council	Fund	Dept	\$ Impact
Health Insurance Update	Electric	Electric	\$ (14,450)
Health Insurance Enrollment Change	General	PD	5,400
DEUC/Training Fund Updated its Wage & Rate Formula	General	City Admin	80
DEUC/Training Fund Updated its Wage & Rate Formula	General	Clerks	92
DEUC/Training Fund Updated its Wage & Rate Formula	General	Planning	150
DEUC/Training Fund Updated its Wage & Rate Formula	General	Finance	112
DEUC/Training Fund Updated its Wage & Rate Formula	General	IT	80
DEUC/Training Fund Updated its Wage & Rate Formula	General	PD	1,460
DEUC/Training Fund Updated its Wage & Rate Formula	General	Streets	90
DEUC/Training Fund Updated its Wage & Rate Formula	General	P&R	161
DEUC/Training Fund Updated its Wage & Rate Formula	Water	Water	90
DEUC/Training Fund Updated its Wage & Rate Formula	Sewer	Sewer	90
DEUC/Training Fund Updated its Wage & Rate Formula	Solid Waste	Solid Waste	50
DEUC/Training Fund Updated its Wage & Rate Formula	Electric	Electric	190
DEUC/Training Fund Updated its Wage & Rate Formula	ISF	Gar	30
DEUC/Training Fund Updated its Wage & Rate Formula	ISF	PW	150
DEUC/Training Fund Updated its Wage & Rate Formula	ISF	Tech Ser	70
DEUC/Training Fund Updated its Wage & Rate Formula	ISF	Cust Ser	207
Position Grade/Step Feedback	General	Clerks	587
<b>Subtotal - FY24 Budget v1 to FY24 Budget v2</b>			<b>\$ (5,361)</b>
Position Grade/Step Feedback	General	Clerks	\$ 13,337
\$40k for Staffing Analysis, as Allocated	General	City Admin	222
\$40k for Staffing Analysis, as Allocated	General	Planning	444
\$40k for Staffing Analysis, as Allocated	General	Council	444
\$40k for Staffing Analysis, as Allocated	General	Finance	444
\$40k for Staffing Analysis, as Allocated	General	IT	444
\$40k for Staffing Analysis, as Allocated	General	PD	20,000
\$40k for Staffing Analysis, as Allocated	General	Streets	1,333
\$40k for Staffing Analysis, as Allocated	General	P&R	1,333
\$40k for Staffing Analysis, as Allocated	General	Clerks	222
\$40k for Staffing Analysis, as Allocated	Water	Water	2,667
\$40k for Staffing Analysis, as Allocated	Sewer	Sewer	2,667
\$40k for Staffing Analysis, as Allocated	Solid Waste	Solid Waste	2,667
\$40k for Staffing Analysis, as Allocated	Electric	Electric	2,667
\$40k for Staffing Analysis, as Allocated	ISF	Tech Ser	444
\$40k for Staffing Analysis, as Allocated	ISF	PW	1,778
\$40k for Staffing Analysis, as Allocated	ISF	Garage	889
\$40k for Staffing Analysis, as Allocated	ISF	Cust Ser	1,333
Adj - To(From) Reserves driven by sum of other changes	Water	Water	743
Adj - To(From) Reserves driven by sum of other changes	Sewer	Sewer	743
Impacts due to rounding and minor adjustments			(44)
<b>Subtotal - FY24 Budget v2 to FY24 Budget v3</b>			<b>\$ 54,779</b>
<b>Grand Total - Initial to Final Draft</b>			<b>\$ 49,418</b>

CITY OF MILFORD  
 FISCAL YEAR 2022-23  
 BUDGET SUMMARY ANALYSIS

FY23 BUDGET SUMMARY - FINAL AS APPROVED

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
<b>GENERAL FUND</b>							
ADMINISTRATION	\$ 9,706,271	\$ 1,452,308	\$ 11,158,579	\$ 738,689	\$ -	\$ 226,250	\$ 964,939
PLANNING	493,100	-	493,100	729,031	-	50,000	779,031
FINANCE	-	-	-	562,855	-	-	562,855
INFORMATION TECHNOLOGY	-	65,837	65,837	701,386	-	65,837	767,223
POLICE	491,250	300,000	791,250	6,185,274	-	-	6,185,274
STREETS	-	720,000	720,000	878,142	-	720,000	1,598,142
PARKS & RECREATION	-	1,085,443	1,085,443	1,252,490	-	1,085,443	2,337,933
CITY CLERKS	-	-	-	338,746	-	-	338,746
COUNCIL	-	-	-	705,064	-	75,000	780,064
<b>TOTAL GENERAL FUND</b>	<b>\$ 10,690,621</b>	<b>\$ 3,623,588</b>	<b>\$ 14,314,209</b>	<b>\$ 12,091,679</b>	<b>\$ -</b>	<b>\$ 2,222,530</b>	<b>\$ 14,314,209</b>
<b>WATER</b>	3,406,664	393,635	3,800,299	2,382,125	365,274	1,052,900	3,800,299
<b>SEWER</b>	4,998,431	707,301	5,705,732	4,255,853	412,478	1,037,400	5,705,732
<b>SOLID WASTE</b>	1,556,467	640,462	2,196,929	1,541,179	-	655,750	2,196,929
<b>ELECTRIC</b>	27,012,887	831,784	27,844,671	26,567,056	324,315	953,300	27,844,671
<b>TOTAL BUDGET</b>	<b>\$ 47,665,070</b>	<b>\$ 6,196,769</b>	<b>\$ 53,861,840</b>	<b>\$ 46,837,892</b>	<b>\$ 1,102,067</b>	<b>\$ 5,921,880</b>	<b>\$ 53,861,840</b>

CITY OF MILFORD  
 FISCAL YEAR 2023 vs 2024  
 BUDGET SUMMARY ANALYSIS

**CHANGE: FY24 APPROVED 6/12/2023  
 vs FY23 APPROVED BUDGET**

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
<b>GENERAL FUND</b>							
ADMINISTRATION	\$ 1,719,877	\$ 22,877	\$ 1,742,754	\$ 20,391	\$ -	\$ 28,550	\$ 48,941
PLANNING	28,900	50,000	78,900	101,982	-	-	101,982
FINANCE	-	-	-	147,995	-	-	147,995
INFORMATION TECHNOLOGY	-	428,592	428,592	305,604	-	428,592	734,196
POLICE	32,430	344,422	376,852	437,148	296,750	444,422	1,178,320
STREETS	-	115,750	115,750	113,226	-	115,750	228,976
PARKS & RECREATION	-	(547,243)	(547,243)	240,389	-	(547,243)	(306,854)
CITY CLERKS	-	-	-	80,974	-	-	80,974
COUNCIL	-	-	-	56,077	-	(75,000)	(18,923)
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,781,207</b>	<b>\$ 414,398</b>	<b>\$ 2,195,605</b>	<b>\$ 1,503,785</b>	<b>\$ 296,750</b>	<b>\$ 395,071</b>	<b>\$ 2,195,605</b>
<b>WATER</b>	194,563	24,752	219,316	118,291	1	101,024	219,316
<b>SEWER</b>	807,354	350,196	1,157,551	909,528	(4,001)	252,024	1,157,550
<b>SOLID WASTE</b>	154,026	(605,366)	(451,339)	172,362	-	(623,702)	(451,339)
<b>ELECTRIC</b>	1,880,406	690,662	2,571,068	1,996,904	(2,100)	576,264	2,571,068
<b>TOTAL BUDGET</b>	<b>\$ 4,817,556</b>	<b>\$ 874,643</b>	<b>\$ 5,692,200</b>	<b>\$ 4,700,868</b>	<b>\$ 290,650</b>	<b>\$ 700,681</b>	<b>\$ 5,692,200</b>

CITY OF MILFORD  
 FISCAL YEAR 2022-23  
 BUDGET SUMMARY ANALYSIS

**% CHANGE: FY24 APPROVED 6/12/2023  
 vs FY23 APPROVED BUDGET**

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
<b>GENERAL FUND</b>							
ADMINISTRATION	18%	2%	16%	3%	0%	13%	5%
PLANNING	6%	0%	16%	14%	0%	0%	13%
FINANCE	0%	0%	0%	26%	0%	0%	26%
INFORMATION TECHNOLOGY	0%	651%	651%	44%	0%	651%	96%
POLICE	7%	115%	48%	7%	0%	0%	19%
STREETS	0%	16%	16%	13%	0%	16%	14%
PARKS & RECREATION	0%	-50%	-50%	19%	0%	-50%	-13%
CITY CLERKS	0%	0%	0%	24%	0%	0%	24%
COUNCIL	0%	0%	0%	8%	0%	-100%	-2%
<b>TOTAL GENERAL FUND</b>	<b>16.7%</b>	<b>11.4%</b>	<b>15.3%</b>	<b>12.4%</b>	<b>0%</b>	<b>17.8%</b>	<b>15.3%</b>
<b>WATER</b>	6%	6%	6%	5%	0%	10%	6%
<b>SEWER</b>	16%	50%	20%	21%	-1%	24%	20%
<b>SOLID WASTE</b>	10%	-95%	-21%	11%	0%	-95%	-21%
<b>ELECTRIC</b>	7%	83%	9%	8%	-1%	60%	9%
<b>TOTAL BUDGET</b>	<b>10.1%</b>	<b>14.1%</b>	<b>10.6%</b>	<b>10.0%</b>	<b>26.4%</b>	<b>11.8%</b>	<b>10.6%</b>
<b>TOTAL UTILITIES</b>	<b>8.2%</b>	<b>17.9%</b>	<b>8.8%</b>	<b>9.2%</b>	<b>-0.6%</b>	<b>8.3%</b>	<b>8.8%</b>



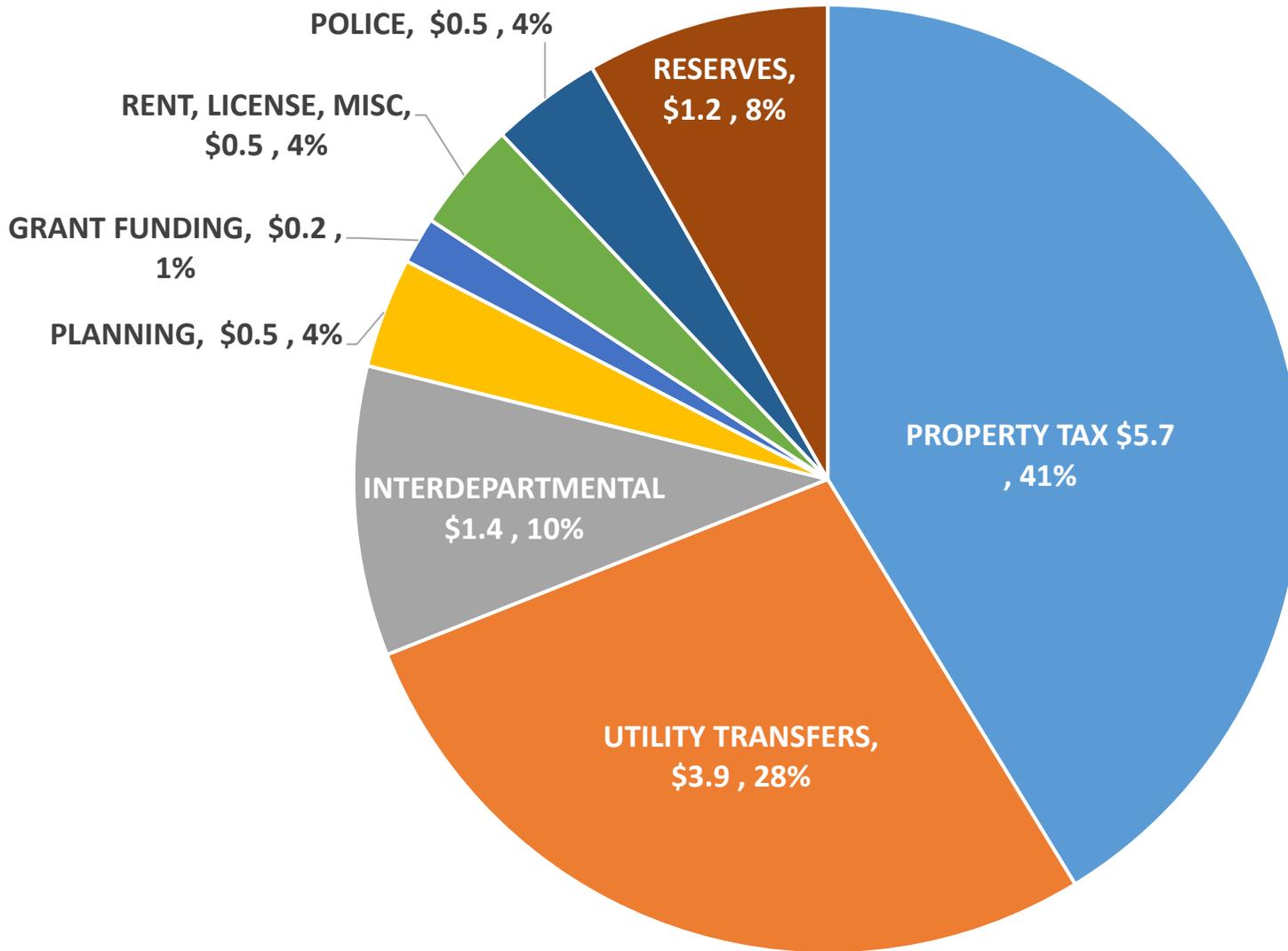
Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

General Fund Revenue & Operating Expenses by Department

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Administration	City Clerks	Planning	Finance	IT
Police	Parks & Recreation	Streets & Grounds	City Council	

FY24 APPROVED BUDGET: GENERAL FUND REVENUE by SOURCE



**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
REVENUE & APPLICATION OF RESERVES**

**GENERAL FUND**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-0000	<b>GENERAL FUND REVENUE</b>							
390-10-10	<b>GENERAL FUND CAPITAL RESERVES</b>	330,605	260,095	-	837,986	-	1,044,525	
390-10-17	<b>GENERAL FUND RESERVES: 5 OFFICERS</b>	415,117		-	-	-	-	
390-10-20	<b>ECONOMIC DEVELOPMENT FUNDS</b>	132,703	70,860	-	105,860	-	105,860	
390-10-XX	<b>STORMWATER MAINTENANCE (new FY24)</b>	-	-	-	-	-	70,000	
	<b>REAL ESTATE TAX</b>							
311-10-10	PROPERTY TAXES: CURRENT LEVY	4,171,242	4,301,784	4,719,085	4,912,100	5,032,692	5,707,358	13.4%
311-10-30	PROPERTY TAXES: PENALTIES	24,742	38,454	29,897	29,000	22,925	25,000	9.1%
319-20-15	REAL ESTATE TRANSFER FEE-POLICE	723,000	500,000	400,000	300,000	300,000	200,000	-33.3%
	<b>TOTAL REAL ESTATE TAXES</b>	4,918,984	4,840,238	5,148,982	5,241,100	5,355,617	5,932,358	10.8%
	<b>LICENSES &amp; PERMITS</b>							
321-10-10	CONTRACTOR/BUSINESS LICENSE	58,645	74,605	67,490	67,000	71,735	67,000	-6.6%
321-10-20	RENTAL LICENSE	92,350	-	122,150	110,000	128,750	120,000	-6.8%
322-10-00	BUILDING PERMIT FEES	301,637	387,487	130,993	215,000	255,893	250,000	-2.3%
322-15-00	PLANNING & ZONING FEES	64,866	63,988	119,517	85,100	120,568	65,000	-46.1%
328-10-30	GRASSCUTTING REVENUE	16,000	-	-	16,000	16,000	20,000	25.0%
321-20-21	ARPA - OPERATING SUPPORT	16,000	113,600	271	-	-	-	
	<b>TOTAL LICENSES &amp; PERMITS</b>	549,498	639,680	440,421	493,100	592,945	522,000	-12.0%
	<b>POLICE DEPARTMENT</b>							
342-10-10	FINES	88,416	53,247	72,349	80,000	69,473	70,000	0.8%
342-10-60	MISCELLANEOUS REVENUE	4,569	400	4,050	2,250	6,750	3,000	-55.6%
342-10-70	STATE POLICE PENSION	179,111	201,618	232,531	214,000	251,789	270,180	7.3%
342-10-90	ACCIDENT COPIES	14,745	14,095	22,182	15,000	17,105	15,000	-12.3%
342-10-92	SALE OF VEHICLES & EQUIPMENT	7,280	4,069	750	2,000	413	3,000	626%
342-10-98	SPECIAL DUTY OVERHEAD	9,810	4,574	8,330	5,000	10,902	5,000	-54.1%
342-10-99	SCHOOL RESOURCE OFFICERS FUNDING	200,000	214,367	125,000	173,000	150,000	157,500	5.0%
342-21-21	ARPA - OPERATING SUPPORT	-	9,288	89,746	-	-	-	
	<b>TOTAL POLICE DEPARTMENT</b>	503,931	501,658	554,938	491,250	506,432	523,680	3.4%

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
REVENUE & APPLICATION OF RESERVES**

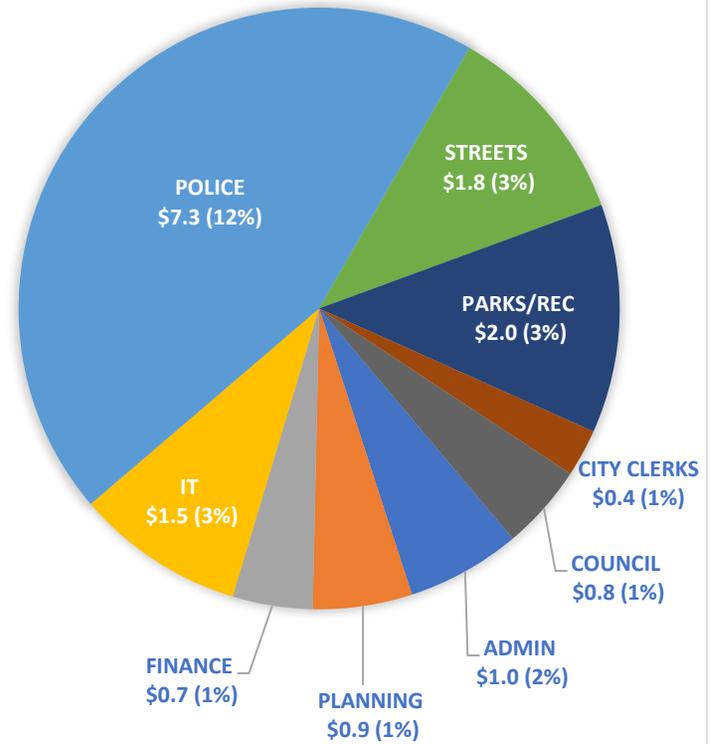
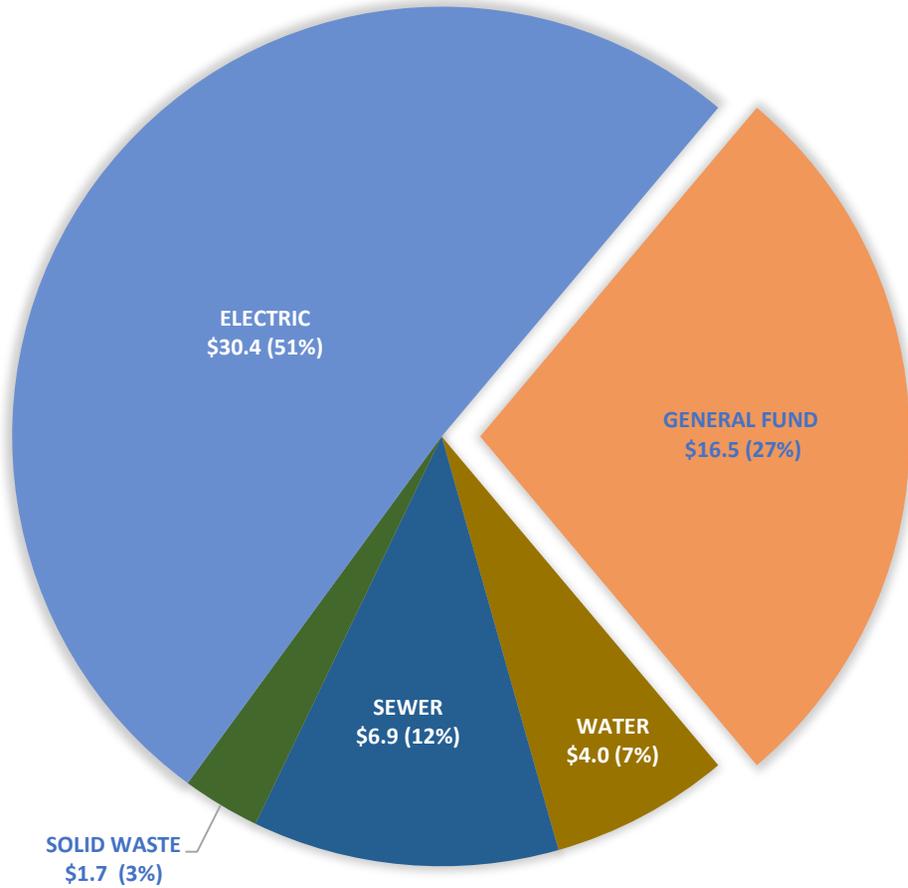
**GENERAL FUND**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-0000	<b>GENERAL FUND REVENUE</b>							
	<b>LEASE, RENTAL &amp; OTHER REVENUE</b>							
359-10-20	SPRINT TOWER RENTAL	17,307	17,667	18,172	18,715	18,171	18,170	0.0%
359-10-25	VERIZON TOWER RENTAL	25,590	25,589	27,381	28,660	28,660	28,660	0.0%
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	25,400	26,161	26,947	27,755	27,755	28,590	3.0%
359-10-38	VERIZON 10th ST TOWER RENTAL	26,400	29,328	29,915	30,510	30,513	31,130	2.0%
359-10-39	AT&T S. WASHINGTON TOWER RENTAL	19,377	26,417	27,210	28,025	28,026	28,870	3.0%
359-10-40	CHESAPEAKE GAS	44,282	42,292	46,620	46,650	46,750	46,750	0.0%
359-10-50	CATV FRANCHISE FEES	162,635	170,093	185,785	185,800	186,043	185,000	-0.6%
359-10-55	CABLE POLE AGREEMENTS	6,839	6,838	6,839	6,839	7,539	7,500	-0.5%
359-10-60	FIBER OPTIC RENTAL	38,599	38,599	38,599	38,599	38,599	38,599	0.0%
359-10-99	MISCELLANEOUS REVENUE	12,309	37,987	21,085	10,000	10,640	10,000	-6.0%
359-21-21	ARPA - OPERATING SUPPORT	-	500	15,070	272,886	272,886	21,245	-92%
359-21-22	ARPA - COMMUNITY SUPPORT	-	-	648,479	-	-	-	
361-10-00	EARNINGS ON INVESTMENTS	41,866	16,431	7,923	9,500	101,254	10,500	-89.6%
	<b>TOTAL LEASE, RENTAL &amp; OTHER REVENUE</b>	<b>437,404</b>	<b>454,702</b>	<b>1,116,825</b>	<b>720,739</b>	<b>813,637</b>	<b>471,814</b>	<b>-42.0%</b>
391-10-10	OTHER - INTERDEPARTMENTAL	896,843	986,525	1,164,127	1,193,696	1,193,696	1,313,066	10.0%
391-10-50	ELECTRIC DIVISION	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	3,250,000	30.0%
391-10-51	WATER DIVISION	-	-	300,000	300,000	300,000	300,000	0.0%
391-10-5X	SEWER DIVISION						300,000	
391-10-52	INTERSERVICE BILLING-ELEC MRG ELIM	-	-		42,320	42,320	47,360	11.9%
391-10-53	INTERSERVICE BILLING-W/S MRG ELIM	-	-		10,890	10,890	11,550	6.1%
	<b>TOTAL TRANSFERS- GENERAL FUND</b>	<b>3,396,843</b>	<b>3,486,525</b>	<b>3,964,127</b>	<b>4,046,906</b>	<b>4,046,906</b>	<b>5,221,976</b>	<b>29.0%</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>10,685,085</b>	<b>10,253,758</b>	<b>11,225,293</b>	<b>11,936,941</b>	<b>11,315,537</b>	<b>13,892,213</b>	<b>22.8%</b>

# CITY OF MILFORD

FY24 PROPOSED BUDGET

Expenditures by Fund & Department (\$ million)



**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**CITY ADMINISTRATION\***

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1010	<b>CITY ADMINISTRATION</b>							
413-10-10	SALARIES & WAGES	311,262	253,574	360,763	411,530	438,635	454,620	3.6%
413-10-40	SALARIES & WAGES-SICK/VACATION	25,537	7,152	-	-	-	-	
413-30-10	CONTRACT SERVICES	17,371	15,448	35,686	30,690	30,690	13,500	-56.0%
413-30-12/4	STAFF & COMP STUDIES	17,309	11,250	5,625	-	-	-	
413-30-16	TUITION REIMBURSEMENT ( <i>new FY21</i> )	-	-	5,421	10,329	10,329	5,250	-49.2%
413-30-20	LEGAL SERVICE	10,799	14,340	23,832	17,771	12,214	13,480	10.4%
413-30-30	AUDITING SERVICE	645	645	610	1,371	1,371	1,910	39%
413-50-20	INSURANCE & BONDING	4,600	4,916	7,558	8,718	8,718	5,800	-33.5%
413-50-30	TELEPHONE	1,167	1,311	1,123	1,250	1,763	2,900	64.5%
413-50-41	MARKETING	-	349	17,525	17,760	17,760	22,000	23.9%
413-50-60	SOFTWARE MAINTENANCE	-	-	635	8,721	8,721	7,000	-20%
413-50-61	WEBSITE MAINTENANCE	3,829	4,020	4,496	-	-	-	
413-50-90	TRAINING	6,128	7,774	9,574	12,000	13,451	16,000	18.9%
413-60-10	MATERIALS & SUPPLIES	1,097	1,265	1,716	2,675	2,675	2,000	-25.2%
413-60-11	GENERAL EXPENSE	2,560	4,721	2,997	5,133	5,544	5,750	3.7%
413-60-12	COMPUTER	1,968	4,168	1,493	2,050	2,050	4,090	99.5%
413-60-15	POSTAGE	136	133	(48)	100	98	100	1.9%
413-67-11	DISCRETIONARY FUNDS	8,499	187	5,700	8,740	6,702	7,500	11.9%
411-68-14	EMPLOYEE RECOGNITION	20,167	15,607	26,225	28,600	28,600	28,000	-2.1%
413-69-20	OFFICE FURNITURE	-	-	-	5,660	8,928	1,500	-83.2%
413-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	1,500	1,500	1,500	-	-100.0%
413-90-80	COST ALLOCATION: CITY HALL BLD	17,520	29,274	21,756	35,810	17,969	19,481	8.4%
	<b>TOTAL GENERAL EXPENSE</b>	<b>450,593</b>	<b>376,132</b>	<b>534,185</b>	<b>610,408</b>	<b>617,717</b>	<b>610,881</b>	<b>-1.1%</b>

\*FY24 Budget presented exclusively of new City Clerks department / budget center. FY23 Budget, Projection & all prior years reasonably adjusted to promote comparability.

**CITY ADMINISTRATION\***

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1010	<b>CITY ADMINISTRATION</b>							
	<b>EMPLOYEE BENEFITS</b>							
413-20-10	MEDICAL	40,362	29,059	36,905	53,691	50,545	47,490	-6.0%
413-20-20	SOCIAL SECURITY	24,166	21,006	28,096	33,159	33,556	36,150	7.7%
413-20-30	RETIREMENT	32,333	30,813	39,503	43,311	40,731	49,050	20.4%
413-20-50	UNEMPLOYMENT COMPENSATION	851	1,262	1,623	2,462	1,008	620	-38.5%
413-20-60	WORKERS' COMPENSATION	1,344	886	1,245	1,452	1,399	1,450	3.7%
413-20-70	GROUP LIFE INSURANCE	2,754	2,381	3,096	2,751	1,931	3,050	57.9%
413-20-75	VISION	144	123	185	237	211	250	18.5%
413-20-80	RETIREE MEDICAL BENEFITS	8,574	8,176	7,423	9,267	8,799	10,140	15.2%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>110,528</b>	<b>93,706</b>	<b>118,076</b>	<b>146,329</b>	<b>138,179</b>	<b>148,200</b>	<b>7.3%</b>
	<b>TOTAL ADMINISTRATION - O &amp; M</b>	<b>561,121</b>	<b>469,838</b>	<b>652,261</b>	<b>756,738</b>	<b>755,896</b>	<b>759,081</b>	<b>0.4%</b>
	<b>TOTAL ADMINISTRATION GENERAL GOV'T</b>	<b>561,121</b>	<b>469,838</b>	<b>652,261</b>	<b>756,738</b>	<b>755,896</b>	<b>759,081</b>	<b>0.4%</b>

\*FY24 Budget presented exclusively of new City Clerks department / budget center. FY23 Budget, Projection & all prior years adjusted to promote comparability.

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**PLANNING DEPARTMENT**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1045	<b>PLANNING DEPARTMENT</b>							
429-10-10	SALARIES & WAGES	298,401	288,408	348,652	408,203	388,335	471,930	21.5%
429-10-20	SALARIES & WAGES-TEMPORARY	-	7,398	1,430	-	-	-	
429-10-30	SALARIES & WAGES-OVERTIME	1,840	3,074	4,590	2,500	1,763	2,500	41.8%
429-10-40	SALARIES & WAGES-SICK/VACATION	-	819	-	-	-	-	
426-30-10	CONTRACT SERVICES	14,215	69,098	26,517	15,000	12,000	15,000	25.0%
429-30-20	LEGAL SERVICE	31,820	28,523	24,783	31,200	27,760	30,600	10.2%
429-30-30	AUDITING SERVICE	2,000	2,000	945	2,075	2,075	2,290	10%
429-30-50	ENGINEERING	-	-	-	750	-	1,000	
429-40-29	MAINT. & REPAIR - VEHICLE LABOR	2,790	2,565	938	1,500	1,360	1,800	32%
429-40-30	MAINT. & REPAIR - VEHICLES	1,086	709	3,968	1,000	202	1,200	494%
429-50-20	INSURANCE & BONDING	2,994	4,175	3,785	4,300	3,987	4,420	10.9%
429-50-30	TELEPHONE	714	715	682	948	1,384	3,000	116.8%
429-50-31	CELLPHONE	1,500	1,462	1,455	2,650	1,453	4,500	209.8%
429-50-60	SOFTWARE MAINTENANCE	3,334	3,305	3,149	8,284	7,009	12,370	76%
429-50-90	TRAINING	2,275	3,645	4,858	7,500	5,730	7,500	30.9%
429-60-10	MATERIALS & SUPPLIES	2,649	1,927	3,025	4,000	3,049	4,000	31.2%
429-60-11	GENERAL EXPENSE	4,513	3,704	2,626	2,240	1,533	5,000	226%
429-60-12	COMPUTER	1,996	2,854	2,666	4,802	4,802	3,070	-36.1%
429-60-13	COPIER	2,339	2,405	2,506	2,750	2,750	2,730	-0.7%
429-60-15	POSTAGE	3,132	5,911	7,603	7,500	7,565	7,500	-0.9%
429-60-17	GASOLINE & OIL	2,059	1,850	1,964	2,200	2,133	2,500	17.2%
429-60-18	UNIFORMS	1,591	628	986	1,000	987	1,000	1%
429-68-10	DEMOLITIONS	-	-	19,500	-	-	-	
429-68-20	PROPERTY MAINTENANCE	11,046	7,060	15,343	31,500	31,500	20,000	-36.5%
429-69-30	CREDIT CARD FEES	-	-	31	1,260	1,260	2,100	66.7%
429-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	1,500	1,500	1,500	11,200	646.7%
429-90-81	COST ALLOCATION: PUBLIC WORKS	8,224	9,251	10,644	10,984	9,851	11,652	18.3%
	<b>TOTAL GENERAL EXPENSE</b>	<b>400,518</b>	<b>451,486</b>	<b>494,146</b>	<b>555,646</b>	<b>519,987</b>	<b>628,862</b>	<b>20.9%</b>

**PLANNING DEPARTMENT**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1045	<b>PLANNING DEPARTMENT</b>							
	<b>EMPLOYEE BENEFITS</b>							
429-20-10	MEDICAL	68,435	60,452	80,883	104,926	105,804	116,120	9.8%
429-20-20	SOCIAL SECURITY	22,548	22,108	27,361	30,838	29,843	35,760	19.8%
429-20-30	RETIREMENT	30,670	31,974	38,471	38,752	36,400	43,110	18.4%
429-20-50	UNEMPLOYMENT COMPENSATION	1,345	1,461	2,127	1,650	1,338	1,160	-13.3%
429-20-60	WORKMAN'S COMPENSATION	1,322	1,208	1,395	1,580	1,612	1,780	10.4%
429-20-70	GROUP LIFE INSURANCE	1,904	2,427	2,784	3,268	3,206	3,790	18.2%
429-20-75	VISION	309	298	330	371	371	430	15.9%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>126,533</b>	<b>119,928</b>	<b>153,351</b>	<b>181,385</b>	<b>178,573</b>	<b>202,150</b>	<b>13.2%</b>
	<b>TOTAL PLANNING - O &amp; M</b>	<b>527,051</b>	<b>571,414</b>	<b>647,497</b>	<b>737,031</b>	<b>698,560</b>	<b>831,012</b>	<b>19.0%</b>
429-70-42	CAPITAL-VEHICLE	30,320	28,542		-	-	-	
	<b>TOTAL PLANNING - CAPITAL</b>	<b>30,320</b>	<b>28,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL PLANNING GENERAL GOV'T</b>	<b>557,371</b>	<b>599,956</b>	<b>647,497</b>	<b>737,031</b>	<b>698,560</b>	<b>831,012</b>	<b>19.0%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**FINANCE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1310	<b>FINANCE</b>							
415-10-10	SALARIES & WAGES	310,371	381,570	316,014	372,979	353,853	474,620	34.1%
415-10-11	SALARIES & WAGES-VACATIO	1,083	1,115	1,195	1,306	1,286	1,380	7.3%
415-10-30	SALARIES & WAGES-OVERTIME		-	1,291	1,500	643	3,500	
415-10-40	SALARIES & WAGES-SICK/VAC	-	39,725	-	-	-	-	
415-30-10	CONTRACT SERVICES	8,703	6,918	8,929	13,466	12,640	14,410	14.0%
415-30-11	CONTRACT SERVICES - TAX A	17,500	-	-	-	-	-	
415-30-15	CLEANING SERVICES	8,117	4,344	4,659	5,465	4,651	6,500	39.8%
415-30-30	AUDITING SERVICE	1,000	1,000	945	2,075	2,075	2,290	10%
415-50-20	INSURANCE & BONDING	1,129	702	1,079	1,245	1,246	1,400	12.4%
415-50-30	TELEPHONE	1,147	1,163	1,110	1,150	1,638	2,970	81.3%
415-50-31	CELLPHONE	999	967	89	500	480	900	87%
415-50-60	SOFTWARE MAINTENANCE	7,605	-		3,672	3,672	3,820	4.0%
415-50-90	TRAINING	4,959	2,363	3,758	2,200	1,407	4,500	219.9%
415-60-10	MATERIALS & SUPPLIES	6,092	5,911	5,256	5,800	5,800	5,200	-10.3%
415-60-11	GENERAL EXPENSE	583	777	414	585	585	1,200	105.1%
415-60-12	COMPUTER	5,409	4,631	2,469	750	-	2,560	
415-60-13	COPIER	1,300	1,439	1,554	4,200	1,970	3,380	72%
415-60-15	POSTAGE	2,694	2,717	2,989	2,700	2,861	2,700	-5.6%
415-60-17	GAS & OIL	664	-	-	-	-	-	
415-69-20	OFFICE FURNITURE	-	-	2,269	3,500	3,500	3,900	11.4%
415-69-80	VEHICLE & EQUIP REPLACEM	-	-	1,500	1,500	1,500	-	-100.0%
	<b>TOTAL GENERAL EXPENSE</b>	<b>379,355</b>	<b>455,342</b>	<b>355,520</b>	<b>424,593</b>	<b>399,807</b>	<b>535,230</b>	<b>33.9%</b>

**FINANCE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1310	<b>FINANCE</b>							
	<b>EMPLOYEE BENEFITS</b>							
415-20-10	MEDICAL	44,336	44,744	41,237	50,304	53,240	74,210	39.4%
415-20-20	SOCIAL SECURITY	24,664	33,125	25,405	30,033	27,168	37,330	37.4%
415-20-30	RETIREMENT	38,489	41,653	38,424	45,565	40,520	47,350	16.9%
415-20-50	UNEMPLOYMENT COMPENSA	1,412	1,843	1,249	1,122	1,060	880	-17.0%
415-20-60	WORKMAN'S COMPENSATION	490	548	405	559	602	660	9.6%
415-20-70	GROUP LIFE INSURANCE	1,399	2,869	2,439	2,779	2,755	3,530	28.1%
415-20-75	VISION	214	267	216	250	249	310	24.5%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>111,004</b>	<b>125,049</b>	<b>109,375</b>	<b>130,612</b>	<b>125,594</b>	<b>164,270</b>	<b>30.8%</b>
	<b>FINANCE BUILDING</b>							
415-40-31	MAINTENANCE & REPAIRS	5,772	7,728	2,479	4,275	4,275	5,500	28.7%
415-60-22	ELECTRIC	4,988	4,083	3,004	4,750	3,010	4,750	57.8%
415-60-23	WATER/SEWER	219	587	943	1,100	633	1,100	73.7%
	<b>TOTAL MUNICIPAL BUILDING EXPENSE</b>	<b>10,979</b>	<b>12,398</b>	<b>6,426</b>	<b>10,125</b>	<b>7,918</b>	<b>11,350</b>	<b>43.3%</b>
	<b>TOTAL FINANCE - O &amp; M</b>	<b>501,338</b>	<b>592,789</b>	<b>471,321</b>	<b>565,330</b>	<b>533,320</b>	<b>710,850</b>	<b>33.3%</b>
	<b>TOTAL FINANCE GENERAL GOV'T</b>	<b>501,338</b>	<b>592,789</b>	<b>471,321</b>	<b>565,330</b>	<b>533,320</b>	<b>710,850</b>	<b>33.3%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**INFORMATION TECHNOLOGY**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1510	<b>INFORMATION TECHNOLOGY</b>							
418-10-10	SALARIES & WAGES	122,249	133,220	247,800	255,309	231,567	357,645	54%
418-10-11	SALARIES & WAGES-VAC/	1,716	-	-	-	-	-	
418-10-30	SALARIES & WAGES-OVERTIME		-	127	5,698	6,569	7,500	
418-10-40	SALARIES & WAGES-SICK	-	21,535	2,259	-	8,925	-	-100%
418-30-09	CONTRACT SERVICE - ER	-	70,249	-	-	-	-	
418-30-10	CONTRACT SERVICES	1,291	984	3,852	65,498	65,498	47,170	-28%
418-30-30	AUDITING	1,000	1,000	945	1,375	1,375	2,290	67%
418-40-29	MAINT. & REPAIR-VEHICLE	2,430	1,425	375	1,000	-	1,000	
418-40-30	MAINT. & REPAIR-VEHICLE	600	455	200	855	-	900	
418-50-20	INSURANCE & BONDING	716	1,395	1,189	1,300	616	1,240	101%
418-50-30	TELEPHONE	520	1,231	508	800	737	1,600	117%
418-50-31	CELLPHONE	1,000	886	-	1,000	858	2,360	175%
418-50-60	SOFTWARE MAINTENANCE	130,928	144,084	149,789	189,433	189,433	235,600	24%
418-50-61	WEBSITE MAINTENANCE	-	-	5,772	11,550	11,048	15,300	
418-50-65	SECURITY/DISASTER REC	-	-	2,376	18,088	18,088	94,100	420%
418-50-66	HARDWARE MAINTENANCE	-	-	-	7,295	-	22,500	
418-50-90	TRAINING	-	5,769	3,014	6,695	6,695	39,600	491%
418-60-10	MATERIALS & SUPPLIES	5,755	9,105	4,737	3,340	3,032	3,900	29%
418-60-11	GENERAL EXPENSE	205	199	185	100	100	10,000	9900%
418-60-12	COMPUTER	28,818	23,425	36,108	15,500	15,500	30,284	95%
418-60-17	GASOLINE & OIL	291	133	92	200	48	150	211%
418-69-80	VEHICLE & EQUIP REPLAC	-	-	5,000	5,000	5,000	2,700	-46%
418-90-80	COST ALLOCATION: CITY	6,535	10,332	7,679	12,639	12,684	13,751	8.4%
	<b>TOTAL GENERAL EXPENSE</b>	<b>304,054</b>	<b>425,427</b>	<b>472,007</b>	<b>602,675</b>	<b>577,774</b>	<b>889,590</b>	<b>54%</b>

**INFORMATION TECHNOLOGY**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1510	<b>INFORMATION TECHNOLOGY</b>							
	<b>EMPLOYEE BENEFITS</b>							
418-20-10	MEDICAL	18,715	10,805	26,216	41,128	37,280	50,160	35%
418-20-20	SOCIAL SECURITY	9,728	11,912	19,027	25,941	18,398	28,530	55%
418-20-30	RETIREMENT	11,893	8,345	19,719	27,449	17,881	34,530	93%
418-20-50	UNEMPLOYMENT COMPEI	566	1,154	1,700	906	906	720	-21%
418-20-60	WORKMAN'S COMPENSA1	196	201	318	427	420	480	14%
418-20-70	GROUP LIFE INSURANCE	730	640	1,937	2,613	1,928	2,730	42%
418-20-75	VISION	62	51	185	247	230	250	8.9%
	<b>TOTAL EMPLOYEE BENEFITS</b>	41,890	33,108	69,102	98,711	77,042	117,400	52.4%
	<b>TOTAL IT O&amp;M</b>	345,944	458,535	541,109	701,386	654,815	1,006,990	54%
418-70-40	CAPITAL-EQUIPMENT	45,796	28,999		-	-	-	
418-70-42	CAPITAL-VEHICLE	-	27,396		-	-	-	
	<b>TOTAL IT CAPITAL</b>	45,796	56,395	-	-	-	-	
	<b>TOTAL INFORMATION TECHNOLOGY</b>	391,740	514,930	541,109	701,386	654,815	1,006,990	54%

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
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**POLICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1610								
421-10-10	SALARIES & WAGES-SWORN OFFICERS	2,406,619	2,401,120	2,559,718	2,582,894	2,373,293	2,724,160	14.8%
421-10-11	SALARIES & WAGES-VACATION SELLBACK	16,189	13,904	14,595	14,369	14,369	10,900	-24.1%
421-10-12	SALARIES & WAGES - HOLIDAY SELLBACK	3,605	1,892	1,996	-	-	-	
421-10-13	SALARIES & WAGES - HOLIDAY (2) PAYOFF	8,643	22,769	27,090	47,871	47,870	34,500	-27.9%
421-10-30	SALARIES & WAGES-OFFICERS OVERTIME	122,171	113,678	138,625	153,713	171,437	148,000	-13.7%
421-10-35	SALARIES & WAGES-OFFICERS COURT STANDBY	16,043	2,194	7,155	20,261	16,135	32,000	98%
421-10-40	SALARIES & WAGES - SICK & VACATION PAYOUT	46,409	31,172	129,334	39,300	-	-	
421-10-50	SALARIES & WAGES-OFFICERS ON CALL	63,048	37,489	35,453	38,000	34,856	37,800	8.4%
421-10-55	SALARIES & WAGES-SHIFT DIFFERENTIAL.	20,428	19,623	17,844	20,300	17,197	19,200	11.6%
421-11-10	SALARIES & WAGES-CIVILIAN	492,208	526,737	602,213	666,711	671,783	732,620	9.1%
421-11-11	SALARIES & WAGES-VACATION SELLBACK	2,925	3,076	3,249	3,475	3,435	2,520	-26.6%
421-11-13	SALARIES & WAGES - HOLIDAY (2) PAYOFF	1,533	4,356	4,206	7,135	7,135	5,800	-18.7%
421-11-30	SALARIES & WAGES-CIVILIAN OVERTIME	43,767	54,678	54,903	56,674	64,989	64,000	-1.5%
421-11-40	SALARIES & WAGES - SICK & VACATION PAYOUT	3,256	-	6,247	-	29,156	-	-100%
421-11-55	SALARIES & WAGES-SHIFT DIFFERENTIAL	7,048	6,452	6,461	6,900	5,872	6,900	17.5%
421-12-10	SALARIES & WAGES-CROSS. GUARDS	3,831	2,350	8,573	9,510	10,224	11,066	8.2%
421-30-10	CONTRACT SERVICES	57,180	59,380	113,062	274,100	247,960	127,000	-48.8%
421-30-12	BEHAVIORAL HEALTH UNIT	-	11,959	47,771	50,000	50,000	50,000	0.0%
413-30-16	TUITION REIMBURSEMENT ( <i>new FY24</i> )	-	-	-	-	-	10,500	
421-30-20	LEGAL EXPENSE	43,791	74,658	93,296	37,500	24,693	67,200	172.1%
421-30-30	AUDITING	5,000	5,000	4,725	11,125	11,125	29,970	169%
421-50-20	INSURANCE	41,240	45,341	46,632	51,289	51,289	56,040	9.3%
421-50-30	TELEPHONE	8,302	8,109	10,232	13,400	9,192	15,000	63.2%
421-50-31	CELLPHONE	11,159	10,844	11,754	20,200	13,003	20,200	55.4%
421-50-40	ADVERTISING & PRINTING	2,117	1,765	4,541	6,700	6,003	8,000	33.3%
421-50-60	SOFTWARE MAINTENANCE	-	-	-	-	-	20,480	
421-50-90	TRAINING	35,452	24,572	52,658	51,000	51,000	40,000	-21.6%
421-xx-xx	AMMUNITION & Related Supplies ( <i>new FY24; previously in t</i> )	-	-	-	-	-	41,600	
421-60-10	MATERIALS & SUPPLIES	14,330	14,061	16,550	19,000	17,670	19,000	7.5%
421-60-11	GENERAL EXPENSE	4,788	5,270	7,725	14,829	15,652	7,500	-52.1%
421-60-18	UNIFORMS & EQUIPMENT	36,068	42,155	45,660	42,300	38,483	46,800	21.6%
421-65-11	SENIOR PATROL	292	60	706	-	-	-	
421-65-13	CRIMINAL INVESTIGATION FUND	395	470	355	2,500	2,500	2,000	-20%
421-65-14	COMMUNITY POLICING	4,144	1,421	4,752	5,000	915	7,000	664.6%

**POLICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
<b>GENERAL SERVICE EXPENSES, CONTINUED</b>								
421-65-16	K-9 UNIT EXPENSE	5,088	4,623	20,567	8,214	8,536	5,600	-34.4%
421-65-17	SPECIAL OPS GROUP EXPENSE	709	3,000	3,000	3,000	2,524	8,000	217.0%
	<b>TOTAL GENERAL SERVICE EXPENSE</b>	<b>3,527,778</b>	<b>3,554,178</b>	<b>4,101,648</b>	<b>4,277,270</b>	<b>4,018,296</b>	<b>4,411,356</b>	<b>9.8%</b>
<b>POLICE DEPARTMENT EMPLOYEE BENEFITS</b>								
101-1610	<b>POLICE DEPARTMENT EMPLOYEE BENEFITS</b>							
421-20-10	MEDICAL	566,901	537,400	546,098	620,127	626,948	723,370	15.4%
421-20-20	SOCIAL SECURITY	264,072	258,214	296,835	281,197	265,283	292,330	10.2%
421-20-30	RETIREMENT	560,333	559,709	576,620	468,159	454,803	515,660	13.4%
421-20-50	UNEMPLOYMENT COMPENSATION	14,668	14,939	16,607	15,752	11,528	8,550	-25.8%
421-20-60	WORKMAN'S COMPENSATION	125,001	106,813	113,875	109,484	100,665	110,030	9.3%
421-20-70	GROUP LIFE INSURANCE	18,882	23,657	24,091	26,952	24,767	27,610	11.5%
421-20-75	VISION	2,870	2,873	2,714	3,028	2,808	3,060	9.0%
421-20-80	RETIREE MEDICAL BENEFITS	-	-	-	7,333	8,503	10,140	19.3%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,552,727</b>	<b>1,503,605</b>	<b>1,576,840</b>	<b>1,532,032</b>	<b>1,495,305</b>	<b>1,690,750</b>	<b>13.1%</b>
<b>VEHICLE EXPENSE</b>								
421-40-29	MAINTENANCE-GARAGE LABOR	64,441	63,487	56,173	60,000	73,327	74,000	0.9%
421-40-30	MAINTENANCE-PARTS & REPAIRS	23,148	42,682	43,066	65,000	53,511	65,000	21.5%
421-50-21	INSURANCE	27,679	47,557	32,584	36,300	32,793	43,390	32.3%
421-60-17	GASOLINE & OIL	56,495	56,118	80,301	80,000	80,324	85,000	5.8%
421-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	54,050	54,050	54,050	146,600	171.2%
	<b>TOTAL VEHICLE EXPENSE</b>	<b>171,763</b>	<b>209,844</b>	<b>266,174</b>	<b>295,350</b>	<b>294,005</b>	<b>413,990</b>	<b>40.8%</b>
<b>HEADQUARTERS EXPENSE</b>								
421-40-31	MAINTENANCE & REPAIR BUILDING	5,204	15,498	8,319	13,500	4,890	15,000	206.7%
421-40-32	MAINTENANCE & REPAIR OF EQUIPMENT	5,969	15,910	4,615	12,486	9,319	20,900	124%
421-60-12	COMPUTERS	7,583	9,022	8,164	11,836	10,732	12,356	15.1%
421-60-13	COPIERS	4,037	4,131	5,075	3,506	6,385	7,000	9.6%
421-60-15	POSTAGE	928	1,957	1,668	2,550	1,577	2,900	83.9%
421-60-21	NATURAL GAS					-	2,020	
421-60-22	ELECTRIC	19,758	18,127	18,553	20,000	19,067	35,750	87.5%
421-60-23	WATER/SEWER	2,538	2,663	3,225	3,400	2,907	4,600	58.2%
421-60-24	FUEL OIL	2,582	2,769			7,726	5,800	
	<b>TOTAL HEADQUARTERS EXPENSE</b>	<b>48,599</b>	<b>70,077</b>	<b>49,619</b>	<b>67,278</b>	<b>62,603</b>	<b>106,326</b>	<b>69.8%</b>
	<b>TOTAL POLICE DEPARTMENT- O &amp; M</b>	<b>5,300,867</b>	<b>5,337,704</b>	<b>5,994,281</b>	<b>6,171,930</b>	<b>5,870,210</b>	<b>6,622,422</b>	<b>12.8%</b>

**POLICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
<b>DEBT SERVICE</b>								
421-60-6X	USDA - PD Facility Principal (Phase I)						74,271	
421-60-6X	USDA - PD Facility Interest (Phase I)						222,479	
<b>TOTAL POLICE DEPARTMENT DEBT SERVICE</b>							296,750	
<b>CAPITAL OUTLAY</b>								
421-70-40/42	CAPITAL-EQUIPMENT & VEHICLES	103,026	93,987		-	-	-	
<b>TOTAL POLICE DEPARTMENT CAPITAL</b>		103,026	93,987	-	-	-	-	
<b>TOTAL POLICE GENERAL GOV'T</b>		5,403,893	5,431,691	5,994,281	6,171,930	5,870,210	6,919,171	17.9%

**CITY OF MILFORD  
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**STREETS & GROUNDS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1810	<b>STREETS &amp; GROUNDS DIVISION</b>							
431-10-10	SALARIES & WAGES	203,100	207,720	188,967	237,431	227,753	269,650	18.4%
431-10-11	SALARIES & WAGES-VACATIC	871	2,968	6,772	1,071	1,070	-	-100%
431-10-30	SALARIES & WAGES-OVERTIM	4,760	5,679	17,560	6,500	4,020	5,500	36.8%
431-10-50	SALARIES & WAGES-ON CALL	12,519	12,611	10,890	12,960	7,086	10,800	52.4%
431-30-10	CONTRACT SERVICES	2,712	5,548	3,617	2,500	2,173	10,000	360%
431-30-20	LEGAL	-	750	1,538	1,000	880	990	12.5%
431-30-30	AUDITING	3,000	3,000	2,835	6,225	6,225	6,860	10%
431-30-50	ENGINEERING SERVICES	820	1,064	-	1,500	-	-	
431-40-29	MAINT. & REPAIR-VEHICLE LA	13,854	17,406	16,942	16,500	20,400	20,000	-2.0%
431-40-30	MAINT. & REPAIR-VEHICLES	11,000	16,587	22,585	33,000	31,410	35,000	11.4%
431-50-13	ENVIRONMENTAL COMPLIANC	3,060	-	1,800	5,500	5,500	14,000	155%
431-50-20	INSURANCE	13,687	14,766	18,507	20,400	20,099	22,160	10.3%
431-50-30	TELEPHONE	373	376	350	450	372	550	47.8%
431-50-31	CELLPHONE	1,285	1,826	2,386	2,850	2,728	2,850	4.5%
431-50-40	ADVERTISING & PRINTING	619	1,013	505	1,200	1,200	1,200	0.0%
431-50-60	SOFTWARE MAINTENANCE	-	189	135	3,818	3,755	3,180	-15%
431-50-90	TRAINING	1,059	582	5,206	7,200	733	6,000	718%
431-60-10	MATERIALS & SUPPLIES	946	1,366	1,419	2,000	1,974	2,000	1.3%
431-60-11	GENERAL EXPENSE	230	764	171	2,650	2,650	750	-72%
431-60-12	COMPUTER	2,864	-	-	1,100	-	2,560	
431-60-17	GASOLINE & OIL	11,518	12,030	16,748	17,500	17,568	18,000	2.5%
431-60-18	UNIFORMS & EQUIPMENT	3,148	2,190	2,038	4,000	1,854	4,000	116%
431-60-19	RADIO	-	3,304	-	500	-	1,500	
432-60-21	NATURAL GAS	-	-	904	1,200	624	1,200	92%
431-60-70	STREET SIGNS & MARKERS	25,746	20,524	17,261	23,000	20,183	23,000	14.0%
431-60-71	STREET & ROAD MATERIALS	24,181	8,621	3,086	15,000	5,804	15,000	158%
431-60-72	SNOW & ICE REMOVAL	2,037	7,172	19,838	10,000	780	10,000	1183%
431-60-73	STORM SEWERS & DRAINS	7,261	8,151	48	10,000	29	80,000	NM
431-60-75	SIDEWALKS & CURBS	46,129	12,262	456	25,000	7,320	20,000	173%
431-60-76	STREET LIGHTS	91,827	92,486	92,118	95,000	93,486	95,000	1.6%
431-69-80	VEHICLE & EQUIP REPLACEM	-	-	93,518	93,518	93,518	65,300	-30.2%
431-90-80	COST ALLOCATION: PUBLIC V	68,639	76,947	95,794	98,858	88,659	104,868	18.3%
	<b>TOTAL GENERAL EXPENSE</b>	<b>557,245</b>	<b>537,902</b>	<b>643,994</b>	<b>759,431</b>	<b>669,855</b>	<b>851,919</b>	<b>27.2%</b>

**STREETS & GROUNDS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1810	<b>STREETS &amp; GROUNDS DIVISION</b>							
	<b>EMPLOYEE BENEFITS</b>							
431-20-10	MEDICAL	59,384	54,662	48,313	66,969	70,252	84,910	20.9%
431-20-20	SOCIAL SECURITY	17,147	17,306	17,734	19,349	18,355	20,750	13.1%
431-20-30	RETIREMENT	23,072	22,952	23,188	19,971	21,382	22,120	3.5%
431-20-50	UNEMPLOYMENT COMPENSA	1,336	1,362	1,186	1,511	1,686	700	-58.5%
431-20-60	WORKERS' COMPENSATION	8,764	8,040	7,488	8,707	7,817	8,900	13.9%
431-20-70	GROUP LIFE INSURANCE	1,128	1,665	1,590	1,935	2,033	1,890	-7.0%
431-20-75	VISION	272	261	214	269	284	180	-36.6%
	<b>TOTAL EMPLOYEE BENEFITS</b>	111,103	106,248	99,713	118,711	121,809	139,450	14.5%
	<b>BUILDING EXPENSES</b>							
431-60-23	WATER	66			-	-	-	
	<b>TOTAL BUILDING EXPENSE</b>	66	-	-	-	-	-	
	<b>TOTAL STREETS &amp; GROUNDS - O &amp; M</b>	668,414	644,150	743,707	878,142	791,664	991,369	25.2%
	<b>CAPITAL OUTLAY</b>							
431-70-40	CAPITAL-EQUIPMENT	32,223			-	-	-	
	<b>TOTAL STREETS &amp; GROUNDS CAPITAL &amp; DEBT</b>	32,223	-	-	-	-	-	
	<b>TOTAL STREETS &amp; GROUNDS GENERAL GOV'T</b>	700,637	644,150	743,707	878,142	791,664	991,369	25.2%

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**PARKS & RECREATION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1910	<b>PARKS &amp; RECREATION</b>							
451-10-10	SALARIES & WAGES	327,141	308,595	393,667	470,021	423,831	543,460	28.2%
451-10-11	SALARIES & WAGES-VACATIOI	1,042	1,073	3,263	1,240	1,232	3,630	194.5%
451-10-15	SALARIES-SUMMER PLAYGRO	11,562	-	-	14,000	5,000	24,575	392%
451-10-20/30	SALARIES-TEMPORARY WAGE	1,324	2,700	6,499	7,641	5,584	7,660	37.2%
451-10-40	SALARIES-SICK & VACATION P	-	12,734	-	-	5,001	-	-100.0%
451-30-10	CONTRACT SERVICES	146,740	152,902	175,345	238,150	238,150	373,000	56.6%
451-30-11	BOYS AND GIRLS CLUB RENT#	18,750	18,750	18,750	18,750	18,750	18,750	0.0%
451-30-15	CLEANING	-	-	6,841	9,000	7,059	15,500	119.6%
451-30-20	LEGAL	493	1,132	105	200	70	200	185.7%
451-30-30	AUDITING	3,000	3,000	2,835	6,225	6,225	6,860	10%
451-30-50	ENGINEERING	1,490	79	-	2,000	-	2,000	
451-40-29	MAINT & REPAIR-VEHICLES LA	14,610	18,613	21,154	23,350	23,120	18,000	-22.1%
451-40-30	MAINT & REPAIR-VEHICLES	8,815	10,775	5,144	10,500	8,948	10,000	12%
451-40-31	MAINT & REPAIR-BUILDING	11,837	6,738	49,817	2,000	2,626	18,000	585.5%
451-40-34	MAINT & REPAIR-PARKLAND	75,518	75,276	64,539	85,000	61,976	85,000	37.1%
451-50-20	INSURANCE	13,890	15,926	19,127	20,600	18,825	22,550	19.8%
451-50-30	TELEPHONE	1,508	1,533	1,451	1,700	1,815	3,000	65.3%
451-50-31	CELLPHONE	960	960	960	2,000	962	1,400	46%
451-50-40	ADVERTISING & PRINTING	1,776	548	1,041	2,000	2,000	2,000	0.0%
451-50-60	SOFTWARE MAINTENANCE	3,260	3,457	4,058	10,808	10,311	12,540	22%
451-50-90	TRAINING	1,265	1,284	1,391	5,600	4,420	5,000	13%
451-60-10	MATERIALS & SUPPLIES	2,952	3,690	2,819	4,000	3,449	4,000	16.0%
451-60-11	GENERAL EXPENSES	262	589	755	1,000	736	1,000	36%
451-60-12	COMPUTER	2,789	1,866	2,747	15,000	-	3,580	
451-60-13	COPIER	3,626	3,776	3,907	4,100	3,220	2,730	-15.2%
451-60-15	POSTAGE	25	-	16	100	3	100	2807%
451-60-18	UNIFORMS	2,243	1,534	2,495	5,000	4,080	5,000	22.5%
451-69-20	OFFICE FURNITURE	-	-	529	1,000	1,322	2,000	51.3%
451-69-80	VEHICLE & EQUIP REPLACEME	-	-	46,287	46,287	46,287	34,500	-25.5%
	<b>TOTAL GENERAL EXPENSE</b>	<b>656,878</b>	<b>647,530</b>	<b>835,542</b>	<b>1,007,272</b>	<b>905,002</b>	<b>1,226,035</b>	<b>35.5%</b>

**PARKS & RECREATION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
101-1910	<b>PARKS &amp; RECREATION</b>							
	<b>FUEL &amp; UTILITIES</b>							
451-60-17	GASOLINE & OIL	9,685	10,931	17,412	17,000	15,451	17,500	13.3%
451-60-22	ELECTRIC	12,659	9,641	10,417	12,500	11,796	12,500	6.0%
451-60-23	WATER/SEWER	12,792	14,500	12,154	15,300	11,913	15,300	28.4%
451-60-24	FUEL OIL	1,913	3,289	8,251	9,900	3,890	9,900	154.5%
	<b>TOTAL FUEL &amp; UTILITIES</b>	<b>37,049</b>	<b>38,361</b>	<b>48,234</b>	<b>54,700</b>	<b>43,050</b>	<b>55,200</b>	<b>28.2%</b>
	<b>EMPLOYEE - BENEFITS</b>							
451-20-10	MEDICAL	57,800	46,049	57,794	82,252	74,031	95,110	28.5%
451-20-20	SOCIAL SECURITY	26,552	24,760	31,652	38,341	33,282	44,510	33.7%
451-20-30	RETIREMENT	38,205	33,495	42,224	48,549	41,906	49,830	18.9%
451-20-50	UNEMPLOYMENT COMPENSA	1,924	1,578	2,627	2,705	2,001	1,695	-15.3%
451-20-60	WORKMAN'S COMPENSATION	11,138	9,347	11,480	14,404	11,643	15,650	34.4%
451-20-70	GROUP LIFE INSURANCE	2,930	2,386	3,172	3,808	3,132	4,340	38.6%
451-20-75	VISION	340	314	402	459	382	510	33.5%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>138,889</b>	<b>117,929</b>	<b>149,351</b>	<b>190,518</b>	<b>166,377</b>	<b>211,645</b>	<b>27.2%</b>
	<b>TOTAL PARKS &amp; RECREATION - O &amp; M</b>	<b>832,816</b>	<b>765,459</b>	<b>984,893</b>	<b>1,252,490</b>	<b>1,114,429</b>	<b>1,492,880</b>	<b>34.0%</b>
	<b>CAPITAL OUTLAY</b>							
451-70-40	CAPITAL-EQUIPMENT	7,800	20,954		-	-	-	
451-70-42	CAPITAL-VEHICLES	-	28,542		-	-	-	
451-70-50	CAPITAL-PARKS	-	137,581		-	-	-	
	<b>TOTAL PARKS &amp; RECREATION - CAPITAL</b>	<b>7,800</b>	<b>187,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

201-7010 **PARKS & RECREATION ENTERPRISE FUND**

**PARKS & RECREATION**

451-10-10	SALARIES & WAGES	10,257	11,853	28,623	27,932	26,670	30,000	12.5%
451-various	SOCIAL SECURITY/UNEMPLOY	1,355	1,856	3,698	3,868	3,412	3,620	6.1%
451-69-10	EXPENDITURES	33,274	12,587	31,917	51,200	24,865	36,380	46.3%
347-10-10	ENTERPRISE PROGRAM REVE	(40,885)	(33,680)	(66,240)	(83,000)	(67,975)	(70,000)	3.0%
	ARPA - OPERATING SUPPORT	-	-	-	-	-	-	
<b>TOTAL P&amp;R ENTERPRISE EXPENSE</b>		4,001	(7,384)	(2,002)	-	(13,029)	-	-100%
<b>TOTAL PARKS &amp; RECREATION BUDGET</b>		844,617	945,152	982,891	1,252,490	1,101,400	1,492,880	35.5%

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**CITY CLERKS\***

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
<b>101-1010A</b>	<b>CITY CLERKS</b>							
413-10-10	SALARIES & WAGES	158,119	156,594	161,689	178,356	178,356	238,720	33.8%
413-10-11	SALARIES & WAGES-VACATIO	2,048	2,151	2,261	2,398	2,362	2,458	4.0%
413-10-20	SALARIES & WAGES - TEMPOI	-	3,047	5,187	5,100	6,515	-	-100.0%
413-10-30	SALARIES & WAGES-OVERTIM	13,354	4,609	4,535	5,264	5,261	-	-100.0%
413-30-20	LEGAL SERVICE						8,480	
413-30-30	AUDITING SERVICE	355	355	335	754	754	1,150	52%
413-30-60	RECORDS RETENTION				1,500		1,500	
413-50-20	INSURANCE & BONDING						2,900	
413-50-30	TELEPHONE	1,167	1,311	1,123	1,250	1,763	1,260	-28.5%
413-50-40	ADVERTISING & PRINTING	16,301	9,094	19,272	26,167	26,167	25,600	-2.2%
413-50-60	SOFTWARE MAINTENANCE						2,550	
413-50-90	TRAINING	2,043	2,591	3,191	5,100	4,484	12,500	178.8%
413-60-10	MATERIALS & SUPPLIES	1,097	1,265	1,716	2,675	2,675	2,500	-6.5%
413-60-11	GENERAL EXPENSE	2,560	4,721	2,997	2,567	2,772	2,500	-9.8%
413-60-12	COMPUTER	1,968	4,168	1,493	2,050	2,050	1,030	-49.8%
413-60-15	POSTAGE	546	531	-	400	392	400	1.9%
413-90-80	COST ALLOCATION: CITY HAL	17,520	29,274	21,756	35,810	17,969	19,481	8.4%
	<b>TOTAL GENERAL EXPENSE</b>	<b>217,077</b>	<b>219,710</b>	<b>225,554</b>	<b>269,391</b>	<b>251,522</b>	<b>323,028</b>	<b>28.4%</b>
	<b>EMPLOYEE BENEFITS</b>							
413-20-10	MEDICAL	32,614	31,495	31,495	33,467	33,467	48,820	45.9%
413-20-20	SOCIAL SECURITY	13,274	12,730	13,286	14,621	14,726	19,160	30.1%
413-20-30	RETIREMENT	21,634	20,830	21,495	18,990	21,294	25,621	20.3%
413-20-50	UNEMPLOYMENT COMPENSA	560	560	560	550	468	730	56.1%
413-20-60	WORKERS' COMPENSATION	288	249	249	227	259	320	23.4%
413-20-70	GROUP LIFE INSURANCE	406	498	498	1,376	1,933	1,860	-3.8%
413-20-75	VISION	124	124	124	124	124	180	45.2%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>68,900</b>	<b>66,486</b>	<b>67,707</b>	<b>69,355</b>	<b>72,270</b>	<b>96,691</b>	<b>33.8%</b>
	<b>TOTAL CITY CLERKS GENERAL GOV'T</b>	<b>285,977</b>	<b>286,196</b>	<b>293,261</b>	<b>338,746</b>	<b>323,792</b>	<b>419,720</b>	<b>29.6%</b>

\*FY24 Budget carves out new City Clerks department / budget center. FY23 Budget, Projection & all prior years reasonably adjusted to promote comparability.

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**CITY COUNCIL**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
<b>GENERAL GOVERNMENT</b>								
<b>101-1110</b>	<b>CITY COUNCIL</b>							
411-10-10	SALARIES & WAGES	24,050	31,260	29,180	34,080	23,280	51,080	119.4%
411-20-20	SOCIAL SECURITY	1,840	2,391	2,233	2,608	1,781	3,910	119.5%
411-30-11	ADA TRANSITION PLAN	200	49,700	-	-	-	-	
411-30-20	LEGAL	39,119	19,665	27,679	29,300	25,303	30,150	19.2%
481-30-30	AUDITING SERVICES	1,000	1,000	945	2,075	2,075	2,290	10%
481-50-30	TELEPHONE	-	-	-	-	-	1,030	
411-50-60	SOFTWARE MAINTENANCE	-	-	-	5,508	5,508	5,730	4%
411-60-12	COMPUTER EXPENSE	8,245	-	2,248	-	-	4,600	
411-68-11	PUBLIC OFFICIAL & LIAB INS	18,235	21,858	12,681	14,897	14,897	17,650	18.5%
411-68-12	CHRISTMAS DECORATIONS	-	-	4,236	3,703	2,728	3,500	28.3%
411-68-13	COUNCIL EXPENSE	18,335	14,712	23,759	44,000	26,370	40,000	51.7%
411-68-15	CODIFICATION	15,070	7,003	5,123	10,000	10,000	18,000	80.0%
411-68-16	CARLISLE FIRE COMPANY	140,000	140,000	140,000	205,000	205,000	205,000	0.0%
411-68-17	MUSEUM	30,000	30,000	30,000	35,500	35,500	40,000	12.7%
411-68-18	CFC INCENTIVE	-	-	-	12,508	12,508	12,500	-0.1%
411-68-19	DOWNTOWN MILFORD INC.	45,860	45,860	45,860	47,500	47,500	50,000	5.3%
411-68-20	MILFORD PUBLIC LIBRARY	25,000	25,000	25,000	26,750	26,750	28,000	4.7%
411-68-34	ECONOMIC DEV & KEP	31,843	206	-	-	-	-	
411-68-37	ARMORY EXPENSE	6,659	5,501	22,065	50,000	9,755	25,000	156%
411-68-39/40	RES SURVEY & STRAT PLAN	-	-	17,300	24,208	16,100	-	-100%
411-68-44	POLICE FACILITY PROMOTIONS	7,000	-	-	-	-	-	
411-68-45	COMMUNITY FESTIVALS	-	30,000	60,000	70,000	70,000	70,000	0.0%
411-68-48	EMERG OPS & BUS CONTINUITY	-	56,630	-	-	-	50,000	
411-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	1,500	1,500	1,500	-	-100.0%
411-90-80	COST ALLOCATION: CITY HALL BLD	17,520	29,274	21,756	35,810	35,939	38,961	8.4%
413-90-81	XFER TO CUSTOMER SVC (TAX)	-	-	10,136	43,800	-	50,240	

**CITY COUNCIL**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
<b>101-1210</b>	<b>ELECTIONS</b>							
414-10-10	SALARIES-ELECTIONS	1,467	337	2,727	5,000	-	5,500	
414-50-40	ADVERTISING & PRINTING	-	-	-	5,000	2,411	5,000	
414-60-12	SUPPLIES-ELECTIONS	2,022	810	2,901	2,800	-	3,000	
	<b>TOTAL COUNCIL &amp; ELECTIONS BUDGET</b>	<b>433,465</b>	<b>-</b>	<b>517,919</b>	<b>711,547</b>	<b>574,905</b>	<b>761,141</b>	<b>32.4%</b>
411-70-40	CAPITAL - EQUIPMENT	13,010	-	-	-	-	-	
	<b>TOTAL COUNCIL &amp; ELECTIONS BUDGET</b>	<b>446,475</b>	<b>-</b>	<b>517,919</b>	<b>711,547</b>	<b>574,905</b>	<b>761,141</b>	<b>32.4%</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>9,689,168</b>	<b>9,731,538</b>	<b>10,001,888</b>	<b>12,113,340</b>	<b>11,304,563</b>	<b>13,892,213</b>	<b>22.9%</b>



Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

Interservice Funds

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City Hall  
Tech Services

Tax & Utility Billing  
Public Works & Garage

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**TAX & UTILITY BILLING / CUSTOMER SERVICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
224-1410	<b>GENERAL EXPENSE</b>							
416-10-10	SALARIES & WAGES	435,071	383,164	387,075	516,705	436,615	534,710	22.5%
416-10-11	SALARIES & WAGES-VAC SELLE	832	868	-	2,779	996	1,050	5.5%
416-10-20	SALARIES & WAGES-TEMP WAG	262	8,225	6,326	-	-	-	
416-10-30	SALARIES & WAGES-OT	9,398	4,154	5,706	5,000	4,385	5,000	14.0%
416-10-40	SALARIES & WAGES-SICK & VAC	11,546	5,531	55	-	-	-	
416-30-10	CONTRACT SERVICES	20,464	15,483	7,913	5,300	7,324	5,000	-31.7%
416-30-11	TAX ASSESSOR SERVICES	-	28,000	7,000	32,000	32,000	32,000	0.0%
416-30-12	CONTRACT SVCS-BILL PRINT	59,955	52,433	55,278	72,880	58,154	66,000	13.5%
416-30-15	CLEANING	-	-	5,856	6,750	6,021	7,000	16.3%
416-30-16	TUITION REIMBURSEMENT	-	-	-	-	-	5,250	
416-30-20	LEGAL-COLLECTION LAWYER	6,263	4,601	24,006	5,000	5,000	5,000	0.0%
416-30-30	AUDITING SERVICE	3,000	3,000	2,835	6,225	6,225	6,860	10%
416-30-60	COLLECTION EXPENSE	2,648	2,536	1,371	4,000	1,088	2,000	84%
416-40-29	MAINT & REPAIR-VEH LABOR	450	380	-	1,000	-	1,000	
416-40-30	MAINT & REPAIR-VEHICLES	39	29	-	900	-	900	
416-40-31	BUILDING MAINTENANCE	2,510	370	3,644	1,960	1,133	3,000	164.8%
416-50-20	INSURANCE	3,856	4,368	5,708	6,300	6,460	7,160	10.8%
416-50-30	TELEPHONE	2,753	2,255	2,205	2,350	4,838	9,250	91.2%
416-50-31	CELLPHONE (New FY24)	-	-	-	-	-	400	
416-50-40/41	PRINTING, ADVERT/MKT	-	-	-	18,000	15,084	20,600	36.6%
416-50-60	SOFTWARE MAINTENANCE	-	-	-	25,205	25,205	31,490	24.9%
416-50-61	PITNEY BOWES EQUIPMENT	3,404	2,940	2,622	4,000	3,324	3,200	-3.7%
416-50-62	CAMA TAX SOFTWARE (CLT)	-	7,980	8,380	8,800	8,800	9,240	5.0%
416-50-90	TRAINING	704	400	412	1,700	648	1,600	147%
416-60-10	MATERIALS & SUPPLIES	9,400	5,671	5,978	10,000	4,889	7,500	53.4%
416-60-11	GENERAL EXPENSE	948	791	643	1,350	1,464	1,500	2.4%
416-60-12	COMPUTER	5,454	2,316	15,593	15,000	-	5,110	
416-60-13	COPIER	4,439	3,395	3,873	8,860	5,501	5,920	8%
416-60-15	POSTAGE	10,496	9,090	11,949	15,000	8,955	15,000	67.5%
416-60-17	GAS & OIL	153	269	63	200	80	200	150%
416-60-19	TAX EXPENSE	-	2,662	1,966	6,400	7,711	9,000	16.7%

**TAX & UTILITY BILLING / CUSTOMER SERVICE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
<b>224-1410</b>	<b>GENERAL EXPENSE, CONTINUED</b>							
416-60-22	ELECTRIC	9,717	9,089	9,539	10,200	11,513	11,990	4.1%
416-60-23	WATER/SEWER	271	301	542	600	660	600	-9.1%
416-69-20	OFFICE EQUIPMENT	-	-	2,327	2,500	1,808	-	-100.0%
416-69-30	BANK CHARGES-CREDIT CARD	74,237	87,984	95,143	100,000	134,491	150,000	11.5%
416-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	1,500	1,500	1,500	900	-40.0%
	<b>TOTAL BILLING &amp; C/S GEN. EXPENSE</b>	<b>678,270</b>	<b>648,285</b>	<b>675,508</b>	<b>898,464</b>	<b>801,872</b>	<b>965,430</b>	<b>20.4%</b>
	<b>EMPLOYEE BENEFITS</b>							
416-20-10	MEDICAL	134,255	107,148	102,084	133,098	129,900	154,980	19.3%
416-20-20	SOCIAL SECURITY	33,263	29,259	29,913	39,139	33,813	40,910	21.0%
416-20-30	RETIREMENT	49,717	42,073	43,569	50,757	44,075	56,530	28.3%
416-20-50	UNEMPLOYMENT COMPENSATION	2,831	2,612	2,893	3,872	2,150	1,600	-25.6%
416-20-60	WORKMAN'S COMPENSATION	714	522	500	752	759	740	-2.5%
416-20-70	GROUP LIFE INSURANCE	3,403	3,087	3,176	4,100	3,735	4,340	16.2%
416-20-75	VISION	567	473	489	610	553	620	12.1%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>224,750</b>	<b>185,174</b>	<b>182,624</b>	<b>232,328</b>	<b>214,984</b>	<b>259,720</b>	<b>20.8%</b>
	<b>TOTAL BILLING &amp; C/S - O &amp; M</b>	<b>903,020</b>	<b>833,459</b>	<b>858,132</b>	<b>1,130,792</b>	<b>1,016,857</b>	<b>1,225,150</b>	<b>20.5%</b>
416-70-20	CAPITAL-BUILDING	-	26,450	-	-	-	-	
416-70-40	CAPITAL-EQUIPMENT	14,205	-	-	-	-	-	
	<b>TOTAL BILLING &amp; C/S EXP</b>	<b>917,225</b>	<b>859,909</b>	<b>858,132</b>	<b>1,130,792</b>	<b>1,016,857</b>	<b>1,225,150</b>	<b>20.5%</b>
224-0000	<b>LESS INTERSERVICE BILLING</b>							
331-10-11	INTERSERVICE-GENERAL	-	-	(10,136)	(43,800)	(43,800)	(50,240)	14.7%
331-10-20	INTERSERVICE-WATER	(137,584)	(128,124)	(122,945)	(162,675)	(145,958)	(175,776)	20.4%
331-10-30	INTERSERVICE-SEWER	(137,584)	(128,124)	(122,945)	(162,675)	(145,958)	(175,776)	20.4%
331-10-40	INTERSERVICE-SOLID WASTE	(137,584)	(128,124)	(122,874)	(162,510)	(145,958)	(175,611)	20.3%
331-10-50	INTERSERVICE-ELECTRIC	(504,474)	(469,789)	(453,011)	(599,133)	(535,181)	(647,746)	21.0%
	<b>TOTAL INTERSERVICE BILLING</b>	<b>(917,225)</b>	<b>(854,161)</b>	<b>(831,911)</b>	<b>(1,130,792)</b>	<b>(1,016,857)</b>	<b>(1,225,150)</b>	<b>20.5%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>5,748</b>	<b>26,221</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**TECH SERVICES**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
223-6220	<b>TECH SERVICES - INTERSERVICE FUND</b>							
436-10-10	SALARIES & WAGES-VAC SELI	156,459	172,603	200,304	198,928	198,743	226,770	14.1%
436-10-11	SALARIES & WAGES-TEMP WA	986	-	1,196	1,269	1,268	1,380	8.8%
436-10-30	SALARIES & WAGES-OT	3,119	3,390	4,252	3,700	3,112	3,700	18.9%
436-10-50	SALARIES & WAGES-SICK & V	7,116	9,059	9,402	10,100	8,656	9,600	10.9%
436-30-10	CONTRACT SERVICES	2,185	2,482	2,013	4,051	1,533	3,000	96%
436-30-30	AUDITING SERVICE	-	1,000	945	2,075	2,075	2,290	10%
436-40-10	CONTRACT SVCS-BILL PRINT	91,098	148,546	84,268	105,000	71,548	154,000	115.2%
436-40-29	MAINT.&REPAIR-VEHICLES LA	2,520	2,375	3,375	3,900	2,607	3,900	49.6%
436-40-30	MAINT.&REPAIR-VEHICLES	1,526	290	5,893	1,500	1,477	1,800	22%
436-50-17	FIBER MAINTENANCE	11,414	854	10,734	24,767	-	10,000	
436-50-19	SCADA MAINTENANCE	5,369	8,489	17,579	26,094	26,094	25,000	-4.2%
436-50-20	INSURANCE	1,686	3,228	2,868	3,200	2,930	3,150	7.5%
436-50-30	TELEPHONE	-	-	-	200	190	550	
436-50-31	MAINT & REPAIR-VEH LABOR	-	1,511	1,976	2,100	1,991	2,050	2.9%
436-50-60	MAINT & REPAIR-VEHICLES	129,514	170,580	163,719	182,233	175,342	184,320	5.1%
436-50-90	TRAINING	150	616	2,600	4,000	3,799	4,000	5.3%
436-60-10	MATERIALS & SUPPLIES	482	156	267	875	875	1,000	14.3%
436-60-17	GAS & OIL	2,322	2,637	3,532	4,200	3,477	4,200	20.8%
436-60-18	UNIFORMS & SAFETY GEAR	1,441	3,126	-	2,480	330	6,000	1718%
436-60-19	RADIO	200	-	-	1,000	-		
436-60-25	SMALL TOOLS	24	93	144	1,000	85	1,000	1070%
436-60-90	COMPUTERS	-	3,381	29	-	-	1,540	
436-69-80	VEHICLE & EQUIP REPLACEMI	-	-	5,250	5,250	5,250	8,800	68%
436-90-81	COST ALLOCATION: PUBLIC V	65,836	68,398	85,150	87,874	78,808	93,216	18.3%
<b>TOTAL TECH SVCS GEN. EXPENSE</b>		<b>483,447</b>	<b>602,814</b>	<b>605,496</b>	<b>675,796</b>	<b>590,192</b>	<b>751,266</b>	<b>27.3%</b>

**TECH SERVICES**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
223-6220	<b>TECH SERVICES - INTERSERVICE FUND</b>							
	<b>EMPLOYEE BENEFITS</b>							
436-20-10	MEDICAL	31,125	29,396	29,608	31,938	32,204	34,940	8.5%
436-20-20	SOCIAL SECURITY	13,300	14,587	16,880	16,982	16,201	19,110	18.0%
436-30-30	RETIREMENT	20,351	22,088	23,955	22,213	21,980	23,500	6.9%
436-20-50	UNEMPLOYMENT COMPENSA	828	938	938	825	808	550	-32%
436-20-60	WORKMAN'S COMPENSATION	6,533	6,499	6,606	7,011	6,289	7,090	12.7%
436-20-70	GROUP LIFE INSURANCE	1,186	1,314	1,488	1,512	1,569	1,600	2.0%
436-20-75	VISION	185	185	185	185	185	190	2.5%
	<b>TOTAL EMPLOYEE BENEFIT</b>	<b>73,508</b>	<b>75,007</b>	<b>79,660</b>	<b>80,666</b>	<b>79,236</b>	<b>86,980</b>	<b>9.8%</b>
	<b>TOTAL TECH SERVICES - O</b>	<b>556,955</b>	<b>677,821</b>	<b>685,156</b>	<b>756,462</b>	<b>669,428</b>	<b>838,246</b>	<b>25.2%</b>
416-70-42	CAPITAL-VEHICLES	63,088	-	-	-	-	-	
	<b>TOTAL TECH SERVICES</b>	<b>620,043</b>	<b>677,821</b>	<b>685,156</b>	<b>756,462</b>	<b>669,428</b>	<b>838,246</b>	<b>25.2%</b>
223-0000	<b>LESS INTERSERVICE BILLING</b>							
331-10-20	INTERSERVICE-WATER	(155,011)	(165,384)	(177,254)	(189,116)	(167,357)	(209,562)	25.2%
331-10-30	INTERSERVICE-SEWER	(155,011)	(165,384)	(177,254)	(189,116)	(167,357)	(209,562)	25.2%
331-10-50	INTERSERVICE-ELECTRIC	(310,022)	(330,768)	(354,507)	(378,230)	(334,714)	(419,123)	25.2%
	<b>TOTAL INTERSERVICE BILLING</b>	<b>(620,043)</b>	<b>(661,536)</b>	<b>(709,015)</b>	<b>(756,462)</b>	<b>(669,428)</b>	<b>(838,246)</b>	<b>25.2%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>16,285</b>	<b>(23,859)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**GARAGE**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
221-6010	<b>GARAGE - INTERSERVICE FUND</b>							
434-10-10	SALARIES & WAGES	55,698	57,354	61,638	93,229	63,510	127,220	100.3%
434-10-30	SALARIES & WAGES-TEMP WAGE	140	492	91	500	501	500	0%
434-30-10	SALARIES & WAGES-SICK & VAC F	260	413	293	600	461	600	30.1%
434-30-30	AUDITING	2,000	2,000	1,890	4,150	4,150	4,580	10%
434-40-29	MAINT & REPAIR-GAR LABOR	900	-	-	-	-	-	
434-40-30	MAINT & REPAIR-VEHICLES	1,771	997	24	2,000	329	1,500	356%
434-40-31	CONTRACT SVCS-BILL PRINT	9,207	2,888	2,979	7,000	4,351	20,300	366.6%
434-40-34	MAINT & REPAIR-FUEL TANKS	5,698	6,234	365	3,200	3,200	3,000	-6%
434-50-20	INSURANCE	1,268	3,102	3,249	3,600	3,516	3,850	9.5%
434-50-30	TELEPHONE	187	188	175	200	91	550	504.4%
434-50-31	CELLPHONE	591	487	485	1,100	604	1,030	71%
434-50-60	SOFTWARE MAINT	12,954	14,323	13,885	15,512	15,054	16,810	11.7%
443-50-90	TRAINING	198	-	1,181	3,500	155	3,700	2288%
434-60-10	MAINT & REPAIR-VEH LABOR	2,152	3,005	2,955	4,000	1,716	4,000	133.1%
434-60-12	MAINT & REPAIR-VEHICLES	-	-	-	1,500	347	1,030	196.8%
434-60-17	GASOLINE & OIL	865	739	1,247	1,500	1,184	1,500	26.7%
434-60-18	UNIFORMS & EQUIPMENT	1,280	1,118	1,567	4,500	1,485	4,500	203%
434-60-60	GARAGE EXPENSE	6,126	6,008	6,746	6,000	5,552	6,000	8.1%
434-60-70	LOAN PAYBACK ELECTRIC RESE	10,000	10,000	-	11,859	11,859	-	-100.0%
434-69-80	VEHICLE & EQUIP REPLACEMEN	-	-	3,333	3,333	3,333	3,200	-4.0%
434-90-80	COST ALLOCATION: PUBLIC WO	41,142	42,748	53,219	54,921	49,255	58,260	18.3%
	<b>TOTAL GARAGE GENERAL EXPENSE</b>	<b>152,437</b>	<b>152,096</b>	<b>155,322</b>	<b>222,204</b>	<b>170,653</b>	<b>262,130</b>	<b>53.6%</b>
	<b>EMPLOYEE BENEFITS</b>							
434-20-10	MEDICAL	23,388	14,628	13,230	20,964	16,780	25,750	53.5%
434-20-20	SOCIAL SECURITY	4,645	4,877	5,743	7,005	4,897	9,600	96.0%
434-20-30	RETIREMENT	6,732	6,850	7,568	7,881	7,710	9,980	29.4%
434-20-50	UNEMPLOYMENT COMP	284	312	313	550	424	290	-31.6%
434-20-60	WORKERS' COMPENSATION	2,407	2,265	2,448	3,124	2,815	3,920	39.3%
434-20-70	GROUP LIFE INSURANCE	183	469	503	764	596	1,040	74.5%
434-20-75	VISION	62	61	62	93	73	130	78.1%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>37,701</b>	<b>29,462</b>	<b>29,867</b>	<b>40,381</b>	<b>33,295</b>	<b>50,710</b>	<b>52.3%</b>
	<b>TOTAL GARAGE</b>	<b>190,138</b>	<b>181,558</b>	<b>185,189</b>	<b>262,585</b>	<b>203,948</b>	<b>312,840</b>	<b>53.4%</b>
331-10-10	<b>LESS INTERSERVICE BILLING</b>	<b>(190,138)</b>	<b>(182,902)</b>	<b>(180,406)</b>	<b>(262,585)</b>	<b>(203,948)</b>	<b>(312,840)</b>	<b>53.4%</b>
	<b>NET INTERSERVICE ACTIVITY</b>	<b>-</b>	<b>(1,344)</b>	<b>4,783</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**PUBLIC WORKS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
222-6120	<b>PW COST ALLOCATION</b>							
435-10-10	SAL & WAGE	440,391	495,369	548,007	657,525	546,623	686,770	25.6%
435-10-20	SALARIES & WAGES-TEMP W/	-	162	-	-	-	-	
435-10-30	SALARIES & WAGES-OT	405	12,429	2,504	3,300	2,926	2,000	-31.7%
435-10-40	SALARIES & WAGES-SICK & V.	934	-	1,077	-	1,922	-	-100%
435-30-10	CONTRACT SERVICES	9,061	7,033	6,163	13,050	13,050	7,500	-43%
435-30-15	CLEANING	30,319	32,622	36,606	38,026	38,114	38,000	-0.3%
435-30-20	LEGAL	743	-	760	200	200	-	-100.0%
435-30-30	CONTRACT SVCS-BILL PRINT	4,000	4,000	3,780	8,300	8,300	9,150	10%
435-30-50	ENGINEERING	39	-	-	74	-	-	
435-40-29	MAINT&REPAIR-GAR LABOR	-	285	2,125	1,780	1,587	<b>3,000</b>	89.1%
435-40-30	MAINT&REPAIR-VEHICLES	-	351	750	1,570	1,698	<b>3,000</b>	76.6%
435-40-31	MAINT&REPAIR-BUILDING	13,736	20,563	26,984	22,550	17,518	35,000	99.8%
435-40-34	FACILITY MAINTENANCE	4,607	11,000	36,522	-	-	-	
435-50-20	INSURANCE	774	2,097	3,077	3,500	3,295	3,640	10.5%
435-50-30	MAINT & REPAIR-VEH LABOR	1,189	1,209	1,167	1,350	1,771	2,970	67.7%
435-50-31	MAINT & REPAIR-VEHICLES	1,610	1,860	1,930	2,050	1,929	2,400	24.4%
435-50-40	ADVERTISING	949	332	721	800	800	500	-38%
435-50-60	SOFTWARE MAINT	60	1,306	1,665	8,282	8,282	11,510	39%
435-50-90	TRAINING	4,508	2,309	10,321	18,000	18,000	23,400	30%
435-60-10	MATERIALS & SUPPLIES	7,561	6,044	5,950	10,325	10,138	10,550	4.1%
435-60-11	GENERAL EXPENSE	1,633	913	1,462	2,500	2,530	3,000	18.6%
435-60-13	COPIER	3,577	3,577	3,577	3,600	3,490	3,380	-3.1%
435-60-15	POSTAGE	2,598	2,599	2,477	2,000	2,526	2,000	-20.8%
435-60-17	GASOLINE & OIL	-	1,051	3,440	3,400	2,653	<b>3,400</b>	28.1%
435-60-18	UNIFORMS	722	1,048	912	1,225	1,225	1,200	-2.0%
435-60-19	RADIO	279	-	-	1,200	-	500	
435-60-21	NATURAL GAS	17,015	20,396	20,923	25,700	22,315	25,700	15.2%
435-60-22	ELECTRIC	51,355	47,811	52,334	55,600	57,152	59,920	4.8%
435-60-23	WATER/SEWER	4,627	4,694	4,588	4,900	4,762	4,900	2.9%
435-60-90	COMPUTERS	3,006	2,374	-	4,000	-	5,620	
435-69-20	OFFICE EQUIPMENT	-	147	-	500	3,853	500	-87.0%
435-69-80	VEH & EQUIP REPLACEMENT	-	-	1,500	1,500	1,500	4,800	220.0%
<b>TOTAL PUBLIC WORKS COST ALLOCATION</b>		<b>605,698</b>	<b>683,581</b>	<b>781,322</b>	<b>896,807</b>	<b>778,161</b>	<b>954,310</b>	<b>22.6%</b>

**PUBLIC WORKS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
222-6120	<b>PW COST ALLOCATION EMPLOYEE BENEFITS</b>							
435-20-10	MEDICAL	78,196	78,599	79,311	104,336	103,899	112,490	8.3%
435-20-20	SOCIAL SECURITY	33,848	37,208	42,826	49,562	42,188	52,350	24.1%
435-20-30	RETIREMENT	42,016	40,129	48,974	49,914	49,313	52,150	5.8%
435-20-50	UNEMPLOYMENT COMP	3,090	3,309	2,574	3,083	3,083	1,520	-50.7%
435-20-60	WORKERS' COMPENSATION	4,094	5,320	5,190	9,730	3,951	8,660	119.2%
435-20-70	GROUP LIFE INSURANCE	3,955	3,850	4,256	4,927	4,093	5,060	23.6%
435-20-75	VISION	375	427	438	553	407	530	30.2%
	<b>TOTAL EMPLOYEE BENEFITS</b>	165,574	168,842	183,569	222,105	206,934	232,760	12.5%
222-0000	<b>TOTAL PUBLIC WORKS COS</b>	771,272	852,423	964,891	1,118,912	985,095	1,187,070	20.5%
331-10-10	ISF-GARAGE	(41,142)	(42,748)	(53,219)	(54,921)	(49,255)	(58,260)	18.3%
331-10-20	ISF-WATER	(129,652)	(145,346)	(181,584)	(188,080)	(167,466)	(199,432)	19.1%
331-10-30	ISF-SEWER	(129,652)	(145,346)	(181,584)	(188,080)	(167,466)	(199,432)	19.1%
331-10-40	ISF-SOLID WASTE	(76,269)	(85,498)	(106,438)	(109,842)	(98,509)	(116,520)	18.3%
331-10-50	ISF-ELECTRIC	(251,858)	(283,134)	(367,009)	(380,272)	(325,081)	(403,691)	24.2%
331-10-60	ISF-STREETS	(68,639)	(76,947)	(95,794)	(98,858)	(88,659)	(104,868)	18.3%
331-10-92	ISF-PLANNING	(8,224)	(8,269)	(10,644)	(10,984)	(9,851)	(11,652)	18.3%
331-10-95	ISF-TECH SERVICES	(65,836)	(68,398)	(85,150)	(87,874)	(78,808)	(93,216)	18.3%
	<b>TOTAL INTERSERVICE BILLING</b>	(771,272)	(855,686)	(1,081,422)	(1,118,912)	(985,095)	(1,187,070)	20.5%
	<b>NET INTERSERVICE ACTIVITY</b>	-	(3,263)	(116,531)	-	-	-	

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**CITY HALL**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
225-6320	<b>CITY HALL COST ALLOCATION</b>							
481-10-10	SALARIES & WAGES	-	-	-	2,412	2,092	1,246	-40.4%
481-20-10	SALARIES & WAGES-VAC SELLBACK	-	-	-	536	88	230	161.1%
481-20-20	SALARIES & WAGES-TEMP WAGES	-	-	-	172	133	100	-24.6%
481-20-30	SALARIES & WAGES-OT	-	-	-	206	103	110	6.9%
481-20-50	SALARIES & WAGES-SICK & VAC PAYOI	-	-	-	22	2	10	566.7%
481-20-60	WORKERS' COMPENSATION	-	-	-	80	59	40	-32.6%
481-20-70	GROUP LIFE INSURANCE	-	-	-	20	19	20	5.2%
481-20-75	VISION	-	-	-	2	3	-	-100.0%
481-30-10	CONTRACT SVCS-BILL PRINT	13,514	13,422	15,942	11,800	9,714	4,000	-58.8%
481-30-15	CLEANING SERVICE	5,942	6,180	10,955	14,500	12,360	16,000	29.4%
481-40-31	BUILDING MAINT. & REPAIRS	10,445	3,344	7,483	36,775	33,005	41,500	26%
481-50-31	CELLPHONE ( <i>New FY24</i> )	-	-	-	-	-	400	
481-50-60	SOFTWARE MAINTENANCE	-	-	-	-	-	6,603	
481-60-10	MATERIALS & SUPPLIES	-	1,457	318	1,200	1,435	1,300	-9%
413-60-13	MAINT & REPAIR-VEH LABOR	3,704	3,908	4,127	5,000	3,751	3,380	-100%
481-60-14	MAINT & REPAIR-VEHICLES	968	968	-	-	-	-	
481-60-22	ELECTRIC	10,256	8,962	9,770	10,300	11,057	10,300	-6.8%
481-60-23	WATER/SEWER	1,190	1,199	1,252	1,400	1,277	1,400	9.6%
481-60-24	FUEL OIL	5,827	5,528	7,866	9,600	9,464	9,100	-3.8%
481-95-75/77	LOWER LVL/STAIR REPAIR	125,811	114,731	174,324	-	-	-	
225-0000	<b>TOTAL CITY HALL BUILDING EXPENSES</b>	177,657	159,699	232,037	94,025	84,562	95,739	13.2%
331-10-01	LESS ISF BILLING-CITY ADMIN.	(8,760)	(14,637)	(10,878)	(17,905)	(17,969)	(19,481)	8.4%
331-10-xx	LESS ISF BILLING-CLERKS	(8,760)	(14,637)	(10,878)	(17,905)	(17,969)	(19,481)	8.4%
331-10-02	LESS ISF BILLING-CITY COUNCIL	(17,520)	(29,274)	(21,756)	(35,810)	(35,939)	(38,961)	8.4%
331-10-04	LESS ISF BILLING-IT	(6,535)	(10,332)	(7,679)	(12,639)	(12,684)	(13,751)	8.4%
331-10-52	LESS ISF BILLING-ELEC MRG ELIM	-	-	-	(3,296)	-	(3,296)	
331-10-53	LESS ISF BILLING-W/S MRG ELIM	-	-	-	(770)	-	(770)	
359-21-21	ARPA - OPERATING SUPPORT	-	-	-	(2,775)	-	-	
370-70-70	ARPA - PUBLIC HEALTH	-	-	(2,796)	-	-	-	
390-10-10	TRANSFER FROM CAPITAL RESERVES	(209,177)	-	-	-	-	-	
	<b>NET CITY HALL COST</b>	<b>(73,095)</b>	<b>90,819</b>	<b>178,050</b>	<b>2,925</b>	<b>-</b>	<b>-</b>	



Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

Enterprise Funds

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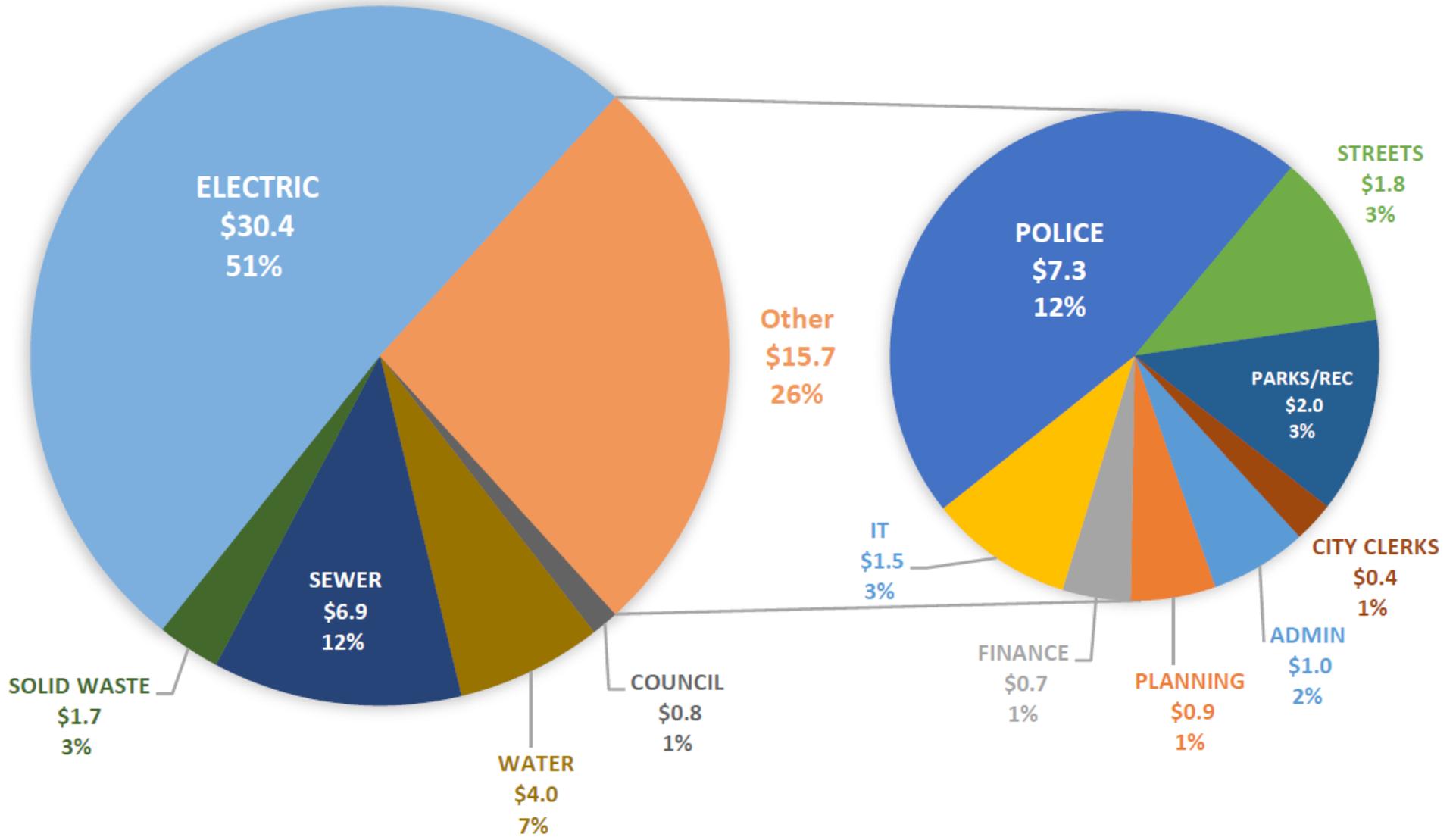
Water Fund  
Electric Fund

Sewer Fund  
Solid Waste Fund

# CITY OF MILFORD

## FY24 PROPOSED BUDGET

Expenditures by Fund & Department (\$ million)



**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
REVENUES**

**WATER & WASTEWATER DIVISIONS**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
202-0000	<b>WATER DIVISION</b>							
344-10-10	SERVICE BILLINGS	2,843,818	2,972,221	3,106,330	3,365,029	3,418,956	3,484,073	1.9%
344-10-20	LATE PENALTIES	2,375	1,023	2,870	2,300	8,710	4,900	-44%
344-10-40	CONNECT & RECONNECT FEES	20,300	35,685	5,070	10,800	26,088	25,000	-4.2%
344-10-45	NEW METER FEE	32,000	38,150	11,800	21,200	9,067	12,300	36%
359-10-99	MISCELLANEOUS	18,268	463	7,575	2,000	-	1,750	
361-10-00	EARNINGS ON INVESTMENTS	6,725	12,050	14,206	5,335	137,258	73,204	-47%
390-20-10	XFER FROM RESERVES	-	10,920			-	-	
	<b>TOTAL WATER REVENUES</b>	<b>2,923,486</b>	<b>3,070,512</b>	<b>3,147,851</b>	<b>3,406,664</b>	<b>3,600,079</b>	<b>3,601,227</b>	<b>0.0%</b>
203-0000	<b>WASTEWATER DIVISION</b>							
344-10-09	KENT CO TREATMENT	1,859,037	2,032,659	2,043,311	2,036,770	2,153,159	2,533,811	17.7%
344-10-10	SERVICE BILLINGS	2,429,587	2,632,358	2,768,309	2,950,034	3,061,227	3,142,269	2.6%
344-10-20	LATE PENALTIES	4,143	1,672	4,738	3,800	14,155	10,100	-28.6%
359-10-99	MISCELLANEOUS	13,897	450	1,140	500	8,209	5,400	-34.2%
361-10-00	EARNINGS ON INVESTMENTS	6,372	5,651	5,961	7,327	91,364	114,205	25.0%
390-20-10	XFER FROM RESERVES	(15,000)	27,600			-	-	
	<b>TOTAL WASTEWATER REVENUES</b>	<b>4,298,036</b>	<b>4,700,390</b>	<b>4,823,459</b>	<b>4,998,431</b>	<b>5,328,114</b>	<b>5,805,785</b>	<b>9.0%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**WATER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
202-2020	<b>WATER DIVISION</b>							
432-10-10	SALARIES WAGES	176,668	199,606	215,034	241,690	215,397	268,280	24.6%
432-10-30	SALARIES WAGES-OVERTIME	13,981	14,715	14,810	15,200	14,363	15,500	7.9%
432-10-40	SALARIES WAGES - VACATION/SIC	936	1,406	2,198	-	-	-	
432-10-50	SALARIES WAGES-ON CALL	10,684	10,615	12,343	13,499	15,570	13,600	-12.7%
432-30-10	CONTRACT SERVICES	50,450	31,730	49,431	57,000	31,216	59,000	89.0%
432-30-15	SURFACE RESTORATION	22,457	20,309	-	60,000	-	60,000	
432-30-20	LEGAL EXPENSES	2,483	2,489	543	3,000	2,970	2,970	0.0%
432-30-30	AUDITING	6,000	6,000	5,670	15,150	15,150	16,470	8.7%
432-30-50	ENGINEERING	9,252	1,513	-	4,000	514	4,000	678.6%
432-40-10	WATER METERS	14,992	962	7,156	10,000	-	10,000	
432-40-11	WELLS	93,105	31,949	5,622	85,000	10,736	85,000	691.7%
432-40-12	MAINS	9,538	15,925	13,883	25,000	21,371	25,000	17.0%
432-40-13	CHEMICALS	112,801	106,415	106,532	120,000	120,000	132,000	10.0%
432-40-14	SERVICE CONNECTIONS	2,208	1,159	5,803	10,000	13,797	15,000	8.7%
432-40-15	PUMPING - POWER PURCHASED	227,803	220,900	211,739	222,500	234,524	222,500	-5.1%
432-40-29	MAINT & REPAIR-VEHICLE LABOR	9,090	8,889	9,830	12,000	10,838	12,000	10.7%
432-40-30	MAINT & REPAIR-VEHICLES	6,679	5,032	2,388	14,000	15,237	18,000	18.1%
432-40-31	MAINT & REPAIR-BUILDING	7,763	6,846	2,125	10,000	3,987	10,000	150.8%
432-40-34	MAINT & REPAIR-WATER TOWERS	65,070	68,004	72,023	79,000	79,000	86,900	10.0%
432-50-20	INSURANCE	14,373	20,663	27,380	30,800	29,408	33,910	15.3%
432-50-30	TELEPHONE	333	339	330	400	434	700	61.3%
432-50-31	CELLPHONE	1,918	1,909	2,063	2,025	2,117	2,500	18.1%
432-50-40	ADVERTISING & PRINTING	361	861	1,000	1,000	391	1,000	155.5%
432-50-60	SOFTWARE MAINTENANCE	-	1,198	1,060	2,648	2,636	8,840	235.3%
432-50-90	TRAINING	563	1,310	1,923	2,800	2,320	2,800	20.7%
432-60-10	MATERIALS & SUPPLIES	3,352	3,200	1,440	4,000	3,291	4,000	21.6%
432-60-11	GENERAL EXPENSE	1,059	739	629	2,000	898	2,000	122.7%
432-60-12	COMPUTERS	802	-	1,942	-	-	1,790	
432-60-15	POSTAGE	982	750	31	100	11	100	817.0%
432-60-17	GASOLINE & OIL	6,821	8,100	11,689	13,000	13,556	13,500	-0.4%
432-60-18	UNIFORMS	2,265	2,716	1,718	3,500	750	3,500	366.6%
432-60-19	RADIO	-	1,680	-	500	-	500	
432-60-21	NATURAL GAS	-	-	904	1,400	624	1,400	124.5%
432-60-23	WATER	1,298	1,400	740	1,425	923	1,430	54.9%
432-60-75	SIDEWALKS	26,975	-	-	40,000	-	40,000	
432-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	74,938	74,938	74,938	33,600	-55.2%
	<b>TOTAL WATER GENERAL EXPENSE</b>	<b>903,062</b>	<b>799,329</b>	<b>864,917</b>	<b>1,177,575</b>	<b>936,968</b>	<b>1,207,790</b>	<b>28.9%</b>

**WATER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
202-2020	<b>WATER DIVISION</b>							
	<b>EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	38,353	37,168	42,151	47,231	46,018	57,430	24.8%
432-20-20	SOCIAL SECURITY	14,755	16,488	19,009	20,420	18,768	22,370	19.2%
432-20-30	RETIREMENT	20,090	21,814	22,925	22,898	22,017	23,020	4.6%
432-20-50	UNEMPLOYMENT COMPENSATION	1,015	1,175	1,374	1,233	979	730	-25.4%
432-20-60	WORKERS' COMPENSATION	7,486	8,547	8,020	7,087	7,038	9,350	32.9%
432-20-70	GROUP LIFE INSURANCE	1,524	1,629	1,801	1,960	1,881	2,180	15.9%
432-20-71	VISION	199	222	252	246	245	280	14.1%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>83,422</b>	<b>87,043</b>	<b>95,532</b>	<b>101,075</b>	<b>96,946</b>	<b>115,360</b>	<b>19.0%</b>
432-90-20	TRANSFER TO GENERAL FUND	-	-	300,000	300,000	300,000	300,000	0.0%
432-90-30	ALLOC: GEN INTERDEPARTMENT	190,916	212,103	238,364	262,090	262,090	290,984	11.0%
432-90-70	ALLOC: TECH SERVICES	163,915	165,384	177,254	189,116	167,357	209,562	25.2%
432-90-80	ALLOC: PUBLIC WORKS	129,652	145,346	181,583	189,427	167,466	200,779	19.9%
432-90-82	ALLOC: CUSTOMER SERVICE	138,357	128,124	122,945	162,840	145,958	175,941	20.5%
	<b>TOTAL WATER O&amp;M EXPENSES</b>	<b>1,609,324</b>	<b>1,537,329</b>	<b>1,980,595</b>	<b>2,382,123</b>	<b>2,076,785</b>	<b>2,500,416</b>	<b>20.4%</b>
	<b>DEBT SERVICE</b>							
432-80-02	2012 WASHINGTON LOAN - PRIN	155,520	157,079	158,653	159,845	159,845	161,124	0.8%
432-80-03	2012 WASHINGTON LOAN - INT	23,754	22,195	20,620	19,430	19,430	18,151	-6.6%
432-80-23	2012 USDA LOAN - PRINCIPAL	95,549	97,596	99,686	101,823	101,823	103,961	2.1%
432-80-24	2012 USDA LOAN - INTEREST	90,451	88,404	86,314	84,177	84,177	82,039	-2.5%
	<b>TOTAL WATER DIVISION DEBT</b>	<b>1,666,695</b>	<b>365,274</b>	<b>365,273</b>	<b>365,275</b>	<b>365,275</b>	<b>365,275</b>	<b>0.0%</b>
	<b>CAPITAL OUTLAY</b>							
432-70-42	CAPITAL-VEHICLE	177,652	-	-	-	-	-	
432-70-44	CAPITAL-INFRASTRUCTURE	50,000	-	-	-	-	-	
	<b>TO(FRM) RESERVES / FUND BAL</b>	<b>721,236</b>	<b>1,020,883</b>		<b>659,266</b>	<b>772,174</b>	<b>735,536</b>	<b>-4.7%</b>
	<b>TOTAL WATER DIVISION</b>	<b>2,923,486</b>	<b>2,923,486</b>	<b>2,345,868</b>	<b>3,406,664</b>	<b>3,214,234</b>	<b>3,601,227</b>	<b>12.0%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**SEWER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
203-3030	<b>SEWER DIVISION</b>							
432-10-10	SALARIES & WAGES	176,391	199,549	215,026	237,690	214,471	268,280	25.1%
432-10-30	SALARIES & WAGES-OVERTIME	4,225	8,442	4,507	9,000	6,388	6,800	6.5%
432-10-40	SALARIES & WAGES-SICK & VAC PAY / SELI	936	1,406	2,198	-	-	-	
432-10-50	SALARIES & WAGES-ON CALL	10,744	10,584	12,341	16,500	15,229	13,500	-11.4%
432-30-10	CONTRACT SERVICES	31,579	36,059	39,380	38,000	19,839	40,000	102%
432-30-15	SURFACE RESTORATION	-	-	-	15,000	-	15,000	
432-30-20	LEGAL EXPENSE	749	6,841	3,310	2,700	2,400	2,700	12.5%
432-30-30	AUDITING	6,000	12,500	5,670	14,250	14,250	15,570	9.3%
432-30-50	ENGINEERING EXPENSE	40,562	6,000	12,619	4,000	2,500	4,000	60.0%
432-30-51	I&I STUDY & REPAIR	-	-	150,370	200,000	93,834	200,000	113%
432-40-12	MAINS	9,862	9,657	95	10,000	6,105	10,000	64%
432-40-13	CHEMICALS	7,485	5,346	2,958	17,500	17,500	17,500	0.0%
432-40-14	SERVICE CONNECTIONS	1,988	972	2,520	3,000	432	3,000	594%
432-40-15	PUMPING - POWER PURCHASED	31,021	35,178	35,247	36,300	43,064	36,300	-15.7%
432-40-17	LIFT STATIONS	108,139	79,914	75,192	70,000	50,681	70,000	38.1%
432-40-18	FACILITIES	3,428	4,824	530	5,000	753	5,000	564%
432-40-19	WASTEWATER TREATMENT	1,859,037	2,032,266	2,043,094	2,036,770	2,102,944	2,533,811	20.5%
432-40-20	WASTEWATER TREATMENT-I&I	675,333	940,987	416,459	559,994	369,208	478,219	29.5%
432-40-29	MAINT. & REPAIRS-VEHICLES LABOR	9,090	8,959	9,859	12,000	9,633	12,000	24.6%
432-40-30	MAINT. & REPAIRS-VEHICLES	4,101	3,493	3,774	7,500	4,952	6,500	31.3%
432-40-32	MAINT. & REPAIRS-EQUIPMENT	3,066	3,488	2,954	5,000	5,198	5,000	-3.8%
432-50-20	INSURANCE	7,817	12,181	13,253	14,600	13,865	15,440	11.4%
432-50-30	TELEPHONE	279	281	262	350	326	550	69%
432-50-40	ADVERTISING & PRINTING	-	569	946	1,000	1,000	1,000	0.0%
432-50-60	SOFTWARE MAINT	802	750	-	2,448	2,448	2,230	-8.9%
432-50-90	TRAINING	358	270	583	1,500	1,128	1,500	33%
432-60-10	MATERIALS & SUPPLIES	3,269	1,403	821	4,000	580	4,000	590%
432-60-11	GENERAL EXPENSES	105	2,713	130	1,500	324	1,500	363%
432-60-12	COMPUTERS	-	-	1,942	-	-	1,790	
432-60-17	GASOLINE & OIL	6,821	8,100	11,689	13,000	12,050	13,500	12.0%
432-60-18	UNIFORMS	1,730	1,725	1,320	3,500	668	3,500	424%
432-60-21	NATURAL GAS	-	-	904	1,400	623	1,400	125%
432-60-75	SIDEWALKS	650	-	-	1,000	-	1,000	
432-69-30	BOND DEBT SERVICE EXPENSE	375	7,797	375	375	375	375	0.0%
432-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	10,000	10,000	10,000	83,300	733%
	<b>TOTAL SEWER GENERAL EXPENSE</b>	<b>3,005,942</b>	<b>3,442,254</b>	<b>3,080,328</b>	<b>3,354,877</b>	<b>3,022,769</b>	<b>3,874,265</b>	<b>28.2%</b>

**SEWER DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
203-3030	<b>SEWER DIVISION EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	38,348	37,168	42,146	47,231	46,017	57,430	24.8%
432-20-20	SOCIAL SECURITY	14,754	16,486	19,007	19,716	18,061	21,690	20.1%
432-20-30	RETIREMENT	20,089	21,813	22,924	19,388	22,030	22,530	2.3%
432-20-50	UNEMPLOYMENT COMPENSATION	1,014	1,174	1,373	1,233	979	730	-25.4%
432-20-60	WORKERS' COMPENSATION	7,485	8,546	8,020	7,729	7,134	9,010	26.3%
432-20-70	GROUP LIFE INSURANCE	1,523	1,628	1,800	1,960	1,880	2,180	16.0%
432-20-75	VISION	198	221	251	246	244	280	14.6%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>83,411</b>	<b>87,036</b>	<b>95,521</b>	<b>97,503</b>	<b>96,345</b>	<b>113,850</b>	<b>18.2%</b>
432.XX.XX	TRANSFER TO GENERAL FUND						300,000	
432-90-40	COST ALLOCATION: GENERAL INTERDEPA	190,916	212,103	238,364	262,090	262,090	290,984	11.0%
432-90-70	COST ALLOCATION: TECH SERVICES	163,915	165,384	177,254	189,116	189,116	209,562	10.8%
432-90-80	COST ALLOCATION: PUBLIC WORKS	129,652	145,346	181,583	189,427	189,427	200,779	6.0%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	138,357	128,124	122,945	162,840	162,840	175,941	8.0%
	<b>TOTAL SEWER O&amp;M EXPENSES:</b>	<b>3,712,193</b>	<b>3,968,144</b>	<b>3,657,631</b>	<b>4,255,853</b>	<b>3,922,586</b>	<b>5,165,381</b>	<b>31.7%</b>
	<b>DEBT SERVICE</b>							
432-80-04	2016 BOND ISSUE-PRINCIPAL	185,000	190,000	195,000	200,000	200,000	200,000	0.0%
432-80-05	2016 BOND ISSUE-INTEREST	54,638	50,054	47,037	43,088	43,088	39,088	-9.3%
432-80-06	2012 STATE REV. FUND LOAN-PRINCIPAL	53,049	26,923	82,395	55,755	55,755	56,876	2.0%
432-80-07	2012 STATE REV. FUND LOAN-INTEREST	12,653	11,587	10,499	9,948	9,948	8,827	-11.3%
432-80-08	2012 KENT COUNTY BYPASS-PRINCIPAL	25,339	25,914	26,502	27,103	27,103	27,719	2.3%
432-80-09	2012 KENT COUNTY BYPASS-INTEREST	25,602	25,027	24,439	23,838	23,838	23,223	-2.6%
432-80-25	2015 (19/20) USDA LOAN-PRINCIPAL	5,228	20,267	30,303	30,739	30,739	31,119	1.2%
432-80-26	2015 (19/20) USDA LOAN-INTEREST	5,224	16,557	22,441	22,007	22,007	21,626	-1.7%
	<b>TOTAL SEWER DEBT</b>	<b>366,733</b>	<b>366,329</b>	<b>438,616</b>	<b>412,478</b>	<b>412,478</b>	<b>408,478</b>	<b>-1.0%</b>
	<b>CAPITAL OUTLAY</b>							
432-70-40	CAPITAL OUTLAY-EQUIPMENT	15,000	-	-	-	-	-	
432-70-42	CAPITAL OUTLAY-VEHICLE	68,260	-	-	-	-	-	
	<b>TO(FROM) RESERVES or FUND BALANCE</b>	<b>135,850</b>	<b>-</b>	<b>-</b>	<b>330,100</b>	<b>496,525</b>	<b>231,927</b>	
	<b>TOTAL SEWER DIVISION</b>	<b>4,298,036</b>	<b>4,334,473</b>	<b>4,096,247</b>	<b>4,998,431</b>	<b>4,831,589</b>	<b>5,805,785</b>	<b>20.2%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
REVENUE**

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
204-0000	<b>SOLID WASTE DIVISION</b>							
344-10-70	SERVICE BILLINGS-COMMERCIAL	53,064	62,277	69,537	71,910	71,266	77,876	9.3%
344-10-71	SERVICE BILLINGS-RESIDENTIAL	1,179,864	1,282,830	1,395,166	1,479,185	1,475,805	1,620,068	9.8%
344-10-72	SERVICE BILLINGS-BULK TRASH	500	650	650	600	900	900	0.0%
344-10-73	CONTAINER REPLACEMENT FEE	350	485	350	350	350	400	14.3%
344-10-20	LATE PENALTIES	3,035	1,262	2,808	2,400	4,332	4,000	-7.7%
344-10-96	SALE OF EQUIPMENT/SCRAP	-	25,340		-	-	1,000	
390-20-10	TRANSFER FROM CAPITAL RESERVES			71,430	-	-	-	
359-10-99	MISCELLANEOUS		800	731	-	-	-	
361-10-00	EARNINGS ON INVESTMENTS	3,660	928	873	2,022	11,704	6,250	-47%
	LOAN FROM WATER RESERVES	500,000	-			-		
	<b>TOTAL SOLID WASTE REVENUE:</b>	<b>1,740,473</b>	<b>1,374,572</b>	<b>1,541,545</b>	<b>1,556,466</b>	<b>1,564,357</b>	<b>1,710,494</b>	<b>9.3%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
204-4040	<b>SOLID WASTE DIVISION</b>							
432-10-10	SALARIES & WAGES	197,081	168,517	152,091	212,036	190,075	263,060	38.4%
432-10-13	SALARIES & WAGES - HOLIDAY BAN	84	-	-	-	-	-	
432-10-20	SALARIES & WAGES-TEMPORARY	12,156	-	-	-	-	-	
432-10-30	SALARIES & WAGES-OVERTIME	11,284	11,171	16,630	21,915	22,172	17,600	-20.6%
432-10-31	SALARIES & WAGES-SICK/VAC PAY	18,208	2,450	8,969	-	2,053	-	-100.0%
432-30-10	CONTRACT SERVICE	25,361	35,955	77,448	76,970	76,970	7,138	-90.7%
432-30-20	LEGAL SERVICE	-	-	-	105	105	-	
432-30-30	AUDITING	6,000	6,000	5,670	12,450	12,450	13,720	10.2%
432-40-29	MAINT. & REPAIR-VEHICLE LABOR	37,600	38,132	33,242	36,810	49,073	45,000	-8.3%
432-40-30	MAINT. & REPAIR-VEHICLE	53,764	65,613	114,580	129,995	163,907	160,000	-2.4%
432-42-10	LANDFILL FEES	273,900	303,780	297,206	300,000	302,828	319,884	5.6%
432-42-xx	YARD WASTE FEES <i>(Previously in Contract Services)</i>			-	-	-	22,000	
432-50-20	INSURANCE	6,882	10,322	11,574	13,552	13,552	14,000	3.3%
432-50-31	CELL PHONE	1,786	1,949	1,268	500	485	500	3.1%
432-50-40	ADVERTISING AND PRINTING	685	3,344	1,634	5,000	5,000	5,000	0.0%
432-50-60	SOFTWARE MAINTENANCE	9,200	6,032	5,639	6,748	3,832	7,320	91.0%
432-50-90	TRAINING	367	1,007	3,895	5,010	3,682	3,900	5.9%
432-60-10	MATERIALS & SUPPLIES	2,102	1,522	758	2,200	1,619	2,200	35.9%
432-60-11	GENERAL EXPENSES	545	699	778	1,000	198	1,000	405.4%
432-60-12	COMPUTERS	-	-	-	-	-	2,560	
432-60-15	POSTAGE	24	552	14	150	11	500	4255.4%
432-60-17	GASOLINE & OIL	31,015	31,649	56,736	57,825	68,330	73,000	6.8%
432-60-18	UNIFORMS	4,018	2,435	1,116	2,140	984	1,150	16.8%
432-60-21	NATURAL GAS	1,420	3,911	-	-	-	-	
432-60-71	VEHICLE LOAN PAYBACK	-	-	142,860	71,430	71,430	71,430	0.0%
432-61-10	TRASH & RECYCLING CONTAINERS	34,887	43,057	24,013	32,440	32,438	45,000	38.7%
432-61-11	YARD WASTE CONTAINERS	-	-	10,568	13,600	13,597	18,500	36.1%
432-61-12	PW YARD CONTAINERS	-	-	-	-	-	4,000	
432-69-80	VEHICLE & EQUIP REPLACEMENT	-	-	30,000	30,000	30,000	54,070	80.2%
	<b>TOTAL SOLID WASTE GENERAL EXP</b>	<b>728,369</b>	<b>738,097</b>	<b>996,689</b>	<b>1,031,876</b>	<b>1,064,793</b>	<b>1,152,532</b>	<b>8.2%</b>

**SOLID WASTE DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
204-4040	<b>SOLID WASTE DIVISION</b>							
	<b>EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	58,175	40,526	33,136	56,575	51,113	68,760	34.5%
432-20-20	SOCIAL SECURITY	17,358	13,527	11,835	18,558	16,394	20,960	27.9%
432-20-30	RETIREMENT	22,678	18,692	14,138	17,838	12,715	21,010	65.2%
432-20-50	UNEMPLOYMENT COMPENSATION	1,803	1,373	934	1,540	1,365	980	-28.2%
432-20-60	WORKERS' COMPENSATION	8,807	6,306	5,085	8,268	6,318	8,750	38.5%
432-20-70	GROUP LIFE INSURANCE	1,656	1,367	1,104	1,908	1,575	2,150	36.5%
432-20-75	VISION	257	200	164	284	188	300	59.6%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>110,734</b>	<b>81,991</b>	<b>66,396</b>	<b>104,971</b>	<b>89,668</b>	<b>122,910</b>	<b>37.1%</b>
432-90-50	COST ALLOCATION: GENERAL INTE	109,273	189,813	130,221	143,244	143,244	145,968	1.9%
432-90-80	COST ALLOCATION: PUBLIC WORKS	76,269	85,498	106,438	109,842	109,842	116,520	6.1%
432-90-82	COST ALLOCATION: CUSTOMER SE	138,357	128,124	122,874	162,510	162,510	175,611	8.1%
	<b>TOTAL SOLID WASTE O&amp;M EXPENSES:</b>	<b>1,163,002</b>	<b>1,223,523</b>	<b>1,422,618</b>	<b>1,552,443</b>	<b>1,570,057</b>	<b>1,713,541</b>	<b>9.1%</b>
	<b>CAPITAL OUTLAY</b>							
432-70-42	CAPITAL-VEHICLE	355,763	-	-	-	-	-	
432-90-10	TRANSFER TO(FROM) RESERVES		-	-	15,289	-	(3,048)	
	<b>TOTAL SOLID WASTE CAPITAL</b>	<b>355,763</b>	<b>-</b>	<b>-</b>	<b>15,289</b>	<b>-</b>	<b>(3,048)</b>	
	<b>TO(FROM) RESERVES or FUND BALA</b>	<b>221,708</b>						
	<b>TOTAL SOLID WASTE EXPENSES</b>	<b>1,740,473</b>	<b>1,223,523</b>	<b>1,422,618</b>	<b>1,567,732</b>	<b>1,570,057</b>	<b>1,710,494</b>	<b>8.9%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
REVENUE**

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
205-0000	<b>ELECTRIC DIVISION REVENUE</b>							
344-10-10	SERVICE BILLING	24,418,095	22,489,503	22,933,710	23,327,085	24,861,877	25,423,965	2.3%
344-10-16	FACILITY CHARGE	177,504	2,162,567	2,359,004	3,462,727	2,615,244	2,727,595	4.3%
344-10-20	LATE PENALTIES	37,180	15,323	33,961	25,000	66,135	51,500	-22.1%
344-10-30	RETURNED CHECKS FEES	5,350	5,050	8,450	5,113	8,050	7,900	-1.9%
344-10-40	CONNECTION FEES	114,629	131,505	97,295	100,464	238,192	192,200	-19.3%
344-10-41	UNDERGROUND FEES	57,000	69,500	34,600	46,060	17,000	35,500	109%
344-10-96	SALE OF EQUIPMENT/SCRAP	37,397	40,049	28,734	15,000	-	12,700	
359-10-99	MISCELLANEOUS	796	9,055	5,771	-	2,130	4,000	88%
361-10-00	EARNINGS ON INVESTMENTS	61,387	25,012	25,226	31,439	313,616	437,933	39.6%
390-10-10	TRANSFER FROM RESERVES	-	-	-	-	-	-	
	<b>TOTAL ELECTRIC DIVISION REVENUE</b>	<b>24,909,338</b>	<b>24,947,564</b>	<b>25,526,751</b>	<b>27,012,887</b>	<b>28,122,245</b>	<b>28,893,293</b>	<b>2.7%</b>

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
205-5050	<b>ELECTRIC DIVISION</b>							
	<b>POWER PURCHASED</b>							
432-50-16	DEMEC	16,194,126	16,789,672	17,773,466	19,484,755	20,279,074	20,492,823	1.1%
	<b>TOTAL ELECTRIC O&amp;M EXPENSES</b>	22,161,439	22,506,371	23,906,967	26,626,425	25,995,773	28,563,960	9.9%
	<b>DEBT SERVICE</b>							
432-80-21	2011 BOND DEBT-PRINCIPAL	220,000	225,000	230,000	235,000	235,000	240,000	2.1%
432-80-22	2011 BOND DEBT-INTEREST	100,615	95,141	91,615	89,315	86,965	82,215	-5.5%
	<b>TOTAL BOND DEBT</b>	320,615	320,141	321,615	324,315	321,965	322,215	0.1%
	<b>CAPITAL OUTLAY</b>							
432-70-40	EQUIPMENT	133,827			-	-	-	
432-70-42	VEHICLES	452,845			-	-	-	
432-70-44	PROJECTS/INRASTRUCTURE	75,000			-	-	-	
432-90-10	TRANSFER TO RESERVES		3,000,000		121,518	-	7,119	
	<b>TOTAL ELECTRIC FUND CAPITAL</b>	661,672	3,000,000	-	121,518	-	7,119	
	<b>TO(FROM) RESERVES or FUND BALANCE</b>	1,765,612	(917,174)	(917,174)	-	-	-	
	<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	24,909,338	24,909,338	23,311,408	27,072,258	26,317,738	28,893,293	9.8%

**CITY OF MILFORD  
FISCAL YEAR 2023-24 BUDGET - FINAL AS APPROVED  
EXPENDITURES**

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 22-23	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
205-5050	<b>ELECTRIC DIVISION</b>							
432-10-10	SALARIES & WAGES	724,770	676,454	790,901	1,078,974	1,016,093	1,220,550	20.1%
432-10-11	SALARIES & WAGES-VACATION SELLBACK	1,920	3,246	2,246	4,616	4,616	4,780	4%
432-10-30	SALARIES & WAGES-OVERTIME	32,009	30,735	49,154	53,500	51,363	46,400	-9.7%
432-10-40	SALARIES & WAGES-SICK/VACATION PAY	11,177	11,359	37,926	-	23,294	-	-100%
432-10-50	SALARIES & WAGES-ON CALL	37,079	40,802	45,244	47,500	54,448	49,600	-8.9%
432-30-10	CONTRACT SERVICES	48,703	33,916	36,387	39,508	20,571	25,008	21.6%
432-30-12	SMARTMETERING	108,982	-	-	-	-	-	
432-30-20	LEGAL SERVICE	3,793	1,526	1,795	1,300	1,643	21,440	1205%
432-30-30	AUDITING	6,454	6,000	5,670	12,450	12,450	13,720	10.2%
432-30-50	ENGINEERING SERVICE	6,321	4,941	137	15,000	2,770	5,000	81%
432-40-10	METERS	140	-	-	-	-	-	
432-40-29	MAINT. & REPAIRS-VEHICLE LABOR	22,680	20,384	26,392	30,000	21,080	31,500	49.4%
432-40-30	MAINT. & REPAIRS-VEHICLES	24,124	18,169	19,530	48,500	44,053	38,850	-12%
432-44-20	RENTAL OF EQUIPMENT	-	-	-	2,500	-	-	
432-50-09	TREE PLANTING	-	-	-	20,000	-	-	
432-50-10	TRAFFIC SIGNALS	-	1,573	-	33,500	-	10,000	
432-50-11	SUB-STATIONS	3,421	3,942	5,883	119,000	101,810	25,000	-75%
432-50-12	DISTRIBUTION LINES	303,075	256,988	232,864	276,085	154,202	200,000	29.7%
432-50-13	ENVIRONMENTAL COMPLIANCE	40,892	29,860	34,585	40,000	25,110	40,000	59.3%
432-50-14	VEGETATION CONTROL	95,102	92,239	1,987	15,000	15,000	40,000	167%
432-50-15	WAREHOUSE EXPENSE	2,694	5,177	264	2,000	214	3,500	1538%
432-50-20	INSURANCE	73,803	81,218	119,628	135,420	135,420	150,380	11.0%
432-50-30	TELEPHONE	2,879	2,801	2,705	4,000	2,385	2,000	-16.1%
432-50-31	CELLPHONE	4,279	3,006	2,514	3,000	2,523	2,650	5.0%
432-50-40	ADVERTISING & PRINTING	2,407	1,698	2,153	2,500	2,500	2,500	0.0%
432-50-60	SOFTWARE MAINTENANCE	-	3,769	4,088	6,300	6,215	7,640	22.9%
432-50-90	TRAINING	20,830	8,940	21,174	20,000	14,730	20,000	35.8%
432-58-40	INVENTORY EXPENSE	-	-	2,918	-	-	-	
432-60-10	MATERIALS & SUPPLIES	274	2,450	1,414	3,500	1,619	2,500	54%
432-60-11	GENERAL EXPENSE	780	5,303	129	2,000	31	-	-100%
	<b>ELECTRIC GENERAL CONTINUED</b>	<b>1,578,588</b>	<b>1,346,496</b>	<b>1,447,688</b>	<b>2,016,153</b>	<b>1,714,142</b>	<b>1,963,018</b>	<b>14.5%</b>

**ELECTRIC DIVISION**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	BUDGET FY 23-24	PROJECTED FY 22-23	BUDGET FY 23-24	% CHANGE vs 23 PROJ
205-5050	<b>ELECTRIC GENERAL CONTINUED</b>							
432-60-15	POSTAGE	-	3,000	-	-	-	-	
432-60-17	GASOLINE & OIL	17,033	14,343	24,193	25,000	29,168	30,500	4.6%
432-60-18	UNIFORMS & SAFETY GEAR	23,762	19,836	9,063	36,000	22,850	30,000	31%
432-60-19	RADIO	3,003	1,624	-	2,000	-	1,500	
432-60-23	WATER	2,217	2,111	2,168	2,300	2,269	2,300	1.4%
432-60-25	SMALL TOOLS	6,265	5,089	10,661	16,500	16,500	8,000	-52%
432-60-75	SIDEWALKS	11,700	-	-	10,000	-	-	
432-60-90	COMPUTER	-	1,442	-	2,000	-	6,130	
432-69-20	OFFICE EQUIPMENT	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	163,100	8.7%
432-80-30	METER DEPOSIT INTEREST EXPENSE	749	743	695	700	682	700	2.7%
	<b>TOTAL ELECTRIC GENERAL EXPENSE</b>	<b>1,644,788</b>	<b>1,395,233</b>	<b>1,644,843</b>	<b>2,261,028</b>	<b>1,935,985</b>	<b>2,205,623</b>	<b>13.9%</b>
	<b>EMPLOYEE BENEFITS</b>							
432-20-10	MEDICAL	135,611	111,506	93,079	169,222	173,289	211,310	21.9%
432-20-20	SOCIAL SECURITY	62,580	60,498	71,173	91,476	87,961	101,530	15.4%
432-20-30	RETIREMENT	88,758	83,156	80,397	114,181	87,413	114,430	30.9%
432-20-50	UNEMPLOYMENT COMPENSATION	3,883	3,335	5,470	4,010	3,082	2,690	-12.7%
432-20-60	WORKERS' COMPENSATION	34,534	29,351	28,519	37,496	35,872	41,300	15.1%
432-20-70	GROUP LIFE INSURANCE	3,844	5,490	5,799	8,568	8,074	9,640	19.4%
432-20-75	VISION	525	503	484	777	743	840	13.1%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>329,735</b>	<b>293,839</b>	<b>284,921</b>	<b>425,730</b>	<b>396,434</b>	<b>481,740</b>	<b>21.5%</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	3,250,000	30.0%
432-90-60	COST ALLOCATION: GENERAL INTERDEP	405,738	443,936	529,210	579,483	579,483	644,040	11.1%
432-90-70	COST ALLOCATION: TECH SERVICES	327,819	330,768	354,507	378,231	378,231	419,123	10.8%
432-90-80	COST ALLOCATION: PUBLIC WORKS	251,858	283,134	367,009	398,064	398,064	422,865	6.2%
432-90-82	COST ALLOCATION: CUSTOMER SERVICE	507,375	469,789	453,011	599,133	599,133	647,746	8.1%
	<b>TOTAL TRANSFERS</b>	<b>3,992,790</b>	<b>4,027,627</b>	<b>4,203,737</b>	<b>4,454,912</b>	<b>4,454,911</b>	<b>5,383,773</b>	<b>20.9%</b>
	<b>TOTAL ELECTRIC O&amp;M EXPENSE:</b>	<b>5,967,313</b>	<b>5,716,699</b>	<b>6,133,501</b>	<b>7,141,670</b>	<b>6,787,330</b>	<b>8,071,136</b>	<b>18.9%</b>



Capital Improvement Plan (CIP)  
For the Five Fiscal Years Ending June 30, 2024 through 2028

Final Draft

Approved by City Council June 12, 2023



Capital Improvement Plan (CIP)  
For the Five Years Ending June 30, 2024 through 2028

Approved by City Council June 12, 2023

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FY24 CAPITAL BUDGET AS APPROVED with FUNDING RECOMMENDATION										
FUND TYPE & FUNDING DIV	Reserves	Grant Hopeful (Reserves)	ERR	Impact Fees	Grant Hopeful (Impact Fees)	Grant Confirmed	Grant Hopeful (or Delay)	Debt Confirmed	Debt Recommended	Grand Total (FY24 Plan)
<b>ENTERPRISE</b>										
ELECTRIC	1,517,564		12,000			40,000				1,569,564
WATER	903,924	250,000		100,000					2,500,000	3,753,924
SEWER	1,289,424		-		1,170,000					2,459,424
SOLID WASTE	32,049									32,049
<b>GENERAL</b>										
STREETS	530,000	195,000	85,000	587,432		3,756,800				5,154,232
GARAGE	7,000									7,000
PUBLIC WORKS	18,750									18,750
CITY HALL	4,800	250,000								254,800
IT	494,429									494,429
PLANNING	50,000									50,000
POLICE	444,422							406,361		850,783
PARKS & REC	506,600		31,600				1,300,000			1,838,200
<b>Grand Total (FY24 Plan)</b>	<b>\$5,798,962</b>	<b>\$695,000</b>	<b>\$128,600</b>	<b>\$687,432</b>	<b>\$1,170,000</b>	<b>\$3,796,800</b>	<b>\$1,300,000</b>	<b>\$406,361</b>	<b>\$2,500,000</b>	<b>\$16,483,155</b>

**CAPITAL IMPROVEMENT PLANNING (CIP) EXECUTIVE SUMMARY: FY2024-28 FINAL as APPROVED JUNE 12, 2023**

FUND TYPE & OPS DEPT	FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
<b>ENTERPRISE</b>								
ELECTRIC	1,522,428	(681,569)	840,859	1,130,000	741,000	1,553,000	915,000	1,140,000
WATER	13,548,143	(8,775,488)	4,772,655	3,690,500	6,085,500	3,545,500	1,220,500	460,000
SEWER	2,174,235	(594,823)	1,579,412	2,396,000	3,165,000	4,890,000	5,960,000	250,000
SOLID WASTE	575,071	(575,071)	-	-	-	500,000	650,000	-
<b>INTERSERVICE</b>								
PUBLIC WORKS	1,697,310	(986,552)	710,758	150,000	2,200,000	-	-	-
GARAGE	-	-	-	7,000	-	85,000	-	-
CUSTOMER SERVICE	-	-	-	301,900	160,000	-	-	-
TECH SERVICES	80,000	-	80,000	50,000	-	-	-	-
<b>GENERAL</b>								
STREETS	7,450,000	(2,566,586)	4,883,414	5,654,232	10,611,500	7,813,500	5,722,500	1,615,000
PARKING	320,000	-	320,000	-	300,000	-	-	-
CITY HALL	105,000	(75,000)	30,000	254,800	-	-	-	-
IT	1,450,837	(796,410)	654,427	609,740	182,313	205,300	65,000	69,500
PLANNING	-	-	-	50,000	-	-	50,000	-
POLICE	17,201,739	(9,608,100)	7,593,639	850,783	2,018,645	334,346	350,823	282,579
PARKS & REC	3,254,787	(1,266,648)	1,988,139	1,838,200	1,693,000	3,680,000	946,000	987,000
<b>Grand Total</b>	<b>\$ 49,379,550</b>	<b>\$ (25,926,248)</b>	<b>\$ 23,453,302</b>	<b>\$ 16,983,155</b>	<b>\$ 27,156,958</b>	<b>\$ 22,606,646</b>	<b>\$ 15,879,823</b>	<b>\$ 4,804,079</b>



**EXCERPT FROM CIP SUMMARY: FY2024-28 AS PRESENTED TO COUNCIL APRIL 19, 2023**

Grand Total (4/19/23)	\$48,650,616	\$(15,585,179)	\$33,065,437	\$22,946,735	\$25,899,735	\$22,043,063	\$14,898,361	\$4,804,080
Sum of Updates <sup>1,2</sup>	\$728,934	\$(10,341,069)	\$(9,612,135)	\$(5,963,580)	\$1,257,223	\$563,583	\$981,462	\$(0)

## CIP BREAKDOWN OF FY24 PLAN YEAR ADJUSTMENTS

Description of Adjustment / Project Information	FY24 (Plan) Subtotal	FY24 (Plan) Line Total
<b>Impact of Project Deferrals / Timing Reassessment:</b>	\$ (4,021,110)	67.4%
PD Maint Building		\$ (1,700,000)
PW Building Expansion		(1,350,000)
SW Front Street Bridge Replacement (City 20% share of DelDOT Construction Est)		(320,000)
Milford Corp Center (Water Component - Reallocation)		(100,000)
Bike Path - Route 113 (Mullet Run Crossing)		(50,000)
Bike Path - Wickersham to Cedar Creek Road		(50,000)
ERP Reallocation		(150,000)
PD Replacement Vehicles (Driven by Veh Repl Res Balance)		(211,110)
Streetscape Projects		(90,000)
<b>Impact of Rollover Availability:</b>	<b>(1,351,513)</b>	<b>22.7%</b>
Milford Corp Center (Sewer Component - Rollover Availability)		(330,000)
Advanced Electric Relocation		(100,000)
Marshall Pond Riverbank Development		(100,000)
City-wide Valve & Hydrant Replacement/Improvements		(150,000)
Install Automated Blow-off Valves		(50,000)
Street Rehab - Sewer Component		(305,000)
Open Space Development		(250,000)
Network Infrastructure Rollover / Scope		(66,513)
<b>Impact of Grant or Alternative Funding:</b>	<b>(789,868)</b>	<b>13.2%</b>
Milford Corp Center (Street Component - TAP Project Surplus)		(370,068)
Bike Paths (DelDOT Ownership of NE 10th St)		(315,000)
LED Streetlight Replacement		(51,830)
Walnut St Pedestrian Crossing		(25,000)
Consolidated Riverwalk Improvements		(27,970)
<b>Corrections:</b>	<b>(12,200)</b>	<b>0.2%</b>
Components of P&R Building Maint Captured in O&M Budget		(12,200)
<b>Adjustments to FY24 Plan from April 19, 2023 Workshop to May 8, 2023 Council Meeting</b>	<b>\$(6,174,691)</b>	<b>103.5%</b>
<b>Impact of Project Deferrals / Timing Reassessment:</b>	<b>\$ 211,110</b>	<b>-3.5%</b>
PD Replacement Vehicles		211,110
<b>Cumulative Adjustments to FY24 Plan through May 18, 2023 Final Draft as Approved</b>	<b>\$(5,963,581)</b>	<b>100%</b>

**CIP ALIGNMENT WITH STRATEGIC PLAN: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

<b>Strategic Plan Priority Areas and Goals</b>	<b>FY20-FY23 (Approved)</b>	<b>FY20-23 Project Count</b>	<b>FY24 (Plan)</b>	<b>FY24 Project Count</b>	<b>FY20-23 (as %)<sup>1</sup></b>	<b>FY24 (as %)</b>
<b>Economic Health &amp; Development</b>						
Foster the Establishment of New Businesses	\$ 10,437,590	5	\$ 4,824,232	5	31.3%	28.4%
Enable Growth of Existing Businesses	20,000	1	50,000	2	0.1%	0.3%
Meet Commercial Needs of All	182,428	1	20,000	1	0.5%	0.1%
<b>Fiscal Responsibility &amp; Community Engagement</b>						
Operate Efficiently & Responsibly	4,306,794	45	1,225,842	27	12.9%	7.2%
<b>Mobility &amp; Infrastructure</b>						
Enable Growth w/Proactive Infrastructure Improvements	2,176,750	8	2,865,000	5	6.5%	16.9%
Proactively Maintain Utility Infrastructure	4,027,962	24	1,932,000	22	12.1%	11.4%
Proactively Maintain Streets	4,163,000	14	1,631,000	10	12.5%	9.6%
Develop Citywide, Multi-Modal, Pedestrian-Friendly Framework	3,163,000	15	850,000	9	9.5%	5.0%
Improve Citywide Traffic Mgmt	350,000	1	676,000	3	1.0%	4.0%
Promote Mobile, Pedestrian Friendly City	-		120,000	1	0.0%	0.7%
Proactively Invest in Infrastructurestructure to Support Growth			100,000	1	0.0%	0.6%
<b>Neighborhoods &amp; Community Service</b>						
Promote Healthy Community with Recreational Activities	2,308,287	13	1,450,500	9	6.9%	8.5%
Preserve and Enhance the Property Values and Quality of Neighborhoods	452,000	5	300,000	2	1.4%	1.8%
Bring More Tourism to Milford	590,000	4	210,000	4	1.8%	1.2%
<b>Public Safety &amp; Preparedness</b>						
Utilize PD Resources Efficiently	17,201,739	2	728,581	2	3.5%	4.3%
<b>Grand Total</b>	<b>\$ 49,379,550</b>	<b>138</b>	<b>\$ 16,983,155</b>	<b>103</b>	<b>100%</b>	<b>100%</b>

<sup>1</sup>Excludes \$17 million PD Facility to retain comparability across time periods

**CIP CATEGORY SUMMARY: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE & OPS DEPT	FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
<b>ENTERPRISE</b>								
<b>ELECTRIC</b>								
EQUIPMENT	\$ 15,000	\$ (1,834)	\$ 13,166	\$ 62,000	\$ 66,000	\$ 43,000	\$ 40,000	\$ -
INFRASTRUCTURE	1,417,428	(679,736)	737,692	756,000	675,000	1,250,000	875,000	1,140,000
VEHICLES	90,000	-	90,000	312,000	-	260,000	-	-
<b>WATER</b>								
EQUIPMENT	7,500	(917)	6,583	-	-	-	-	-
INFRASTRUCTURE	13,419,643	(8,725,605)	4,694,038	3,690,500	6,025,500	3,545,500	1,220,500	400,000
VEHICLES	121,000	(48,966)	72,034	-	60,000	-	-	60,000
<b>SEWER</b>								
EQUIPMENT	507,500	(463,917)	43,583	236,000	325,000	250,000	350,000	150,000
INFRASTRUCTURE	1,591,735	(205,538)	1,386,197	2,160,000	2,840,000	4,640,000	5,510,000	100,000
VEHICLES	75,000	74,632	149,632	-	-	-	100,000	-
<b>SOLID WASTE</b>								
VEHICLES	575,071	(575,071)	-	-	-	500,000	650,000	-
<b>INTERSERVICE</b>								
<b>CUSTOMER SERVICE</b>								
BUILDING	-	-	-	151,900	160,000	-	-	-
EQUIPMENT	-	-	-	150,000	-	-	-	-
<b>GARAGE</b>								
EQUIPMENT	-	-	-	7,000	-	-	-	-
VEHICLES	-	-	-	-	-	85,000	-	-
<b>TECH SERVICES</b>								
EQUIPMENT	80,000	-	80,000	50,000	-	-	-	-
<b>PUBLIC WORKS</b>								
BUILDING	1,633,758	(938,000)	695,758	150,000	2,200,000	-	-	-
EQUIPMENT	30,500	(15,500)	15,000	-	-	-	-	-
VEHICLES	33,052	(33,052)	-	-	-	-	-	-
<b>GENERAL</b>								
<b>STREETS</b>								
EQUIPMENT	27,000	(27,000)	-	-	185,000	-	-	-
INFRASTRUCTURE	7,423,000	(2,539,586)	4,883,414	5,569,232	10,426,500	7,813,500	5,722,500	1,515,000
VEHICLES	-	-	-	85,000	-	-	-	100,000
<b>PARKING</b>								
INFRASTRUCTURE	320,000	-	320,000	-	300,000	-	-	-
<b>CITY HALL</b>								
BUILDING	105,000	(75,000)	30,000	254,800	-	-	-	-
<b>IT</b>								
BUILDING	-	-	-	25,000	-	-	-	-
HARDWARE	580,837	(496,824)	84,013	303,487	20,000	20,000	20,000	22,000
PARKS	-	-	-	45,000	-	-	-	-
SOFTWARE	870,000	(299,586)	570,414	236,253	162,313	185,300	45,000	47,500
<b>PLANNING</b>								
EQUIPMENT	-	-	-	-	-	-	50,000	-
VEHICLES	-	-	-	50,000	-	-	-	-
<b>POLICE</b>								
BUILDING	16,093,639	(8,500,000)	7,593,639	406,361	1,700,000	-	-	-
EQUIPMENT	-	-	-	22,202	23,091	24,014	24,975	25,974
VEHICLES	1,108,100	(1,108,100)	-	422,220	295,554	310,332	325,848	256,606
<b>PARKS &amp; REC</b>								
BUILDING	349,000	(66,000)	283,000	280,600	-	-	-	-
EQUIPMENT	113,000	(23,000)	90,000	141,000	63,000	25,000	66,000	27,000
PARKS	2,652,787	(1,121,105)	1,531,682	1,300,000	1,630,000	3,655,000	880,000	870,000
VEHICLES	140,000	(56,543)	83,457	116,600	-	-	-	90,000
<b>Grand Total</b>	<b>\$49,379,550</b>	<b>\$(25,926,248)</b>	<b>\$23,453,302</b>	<b>\$16,983,155</b>	<b>\$27,156,958</b>	<b>\$22,606,646</b>	<b>\$15,879,823</b>	<b>\$4,804,079</b>

**CAPITAL IMPROVEMENT PLANNING (CIP) EXECUTIVE SUMMARY: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE & OPS DEPT	FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
<b>ENTERPRISE</b>								
ELECTRIC	1,522,428	(681,569)	840,859	1,130,000	741,000	1,553,000	915,000	1,140,000
WATER	13,548,143	(8,775,488)	4,772,655	3,690,500	6,085,500	3,545,500	1,220,500	460,000
SEWER	2,174,235	(594,823)	1,579,412	2,396,000	3,165,000	4,890,000	5,960,000	250,000
SOLID WASTE	575,071	(575,071)	-	-	-	500,000	650,000	-
<b>INTERSERVICE</b>								
PUBLIC WORKS	1,697,310	(986,552)	710,758	150,000	2,200,000	-	-	-
GARAGE	-	-	-	7,000	-	85,000	-	-
CUSTOMER SERVICE	-	-	-	301,900	160,000	-	-	-
TECH SERVICES	80,000	-	80,000	50,000	-	-	-	-
<b>GENERAL</b>								
STREETS	7,450,000	(2,566,586)	4,883,414	5,654,232	10,611,500	7,813,500	5,722,500	1,615,000
PARKING	320,000	-	320,000	-	300,000	-	-	-
CITY HALL	105,000	(75,000)	30,000	254,800	-	-	-	-
IT	1,450,837	(796,410)	654,427	609,740	182,313	205,300	65,000	69,500
PLANNING	-	-	-	50,000	-	-	50,000	-
POLICE	17,201,739	(9,608,100)	7,593,639	850,783	2,018,645	334,346	350,823	282,579
PARKS & REC	3,254,787	(1,266,648)	1,988,139	1,838,200	1,693,000	3,680,000	946,000	987,000
<b>Grand Total</b>	<b>\$ 49,379,550</b>	<b>\$ (25,926,248)</b>	<b>\$ 23,453,302</b>	<b>\$ 16,983,155</b>	<b>\$ 27,156,958</b>	<b>\$ 22,606,646</b>	<b>\$ 15,879,823</b>	<b>\$ 4,804,079</b>

APRIL 19

**EXCERPT FROM CIP SUMMARY: FY2024-28 AS PRESENTED TO COUNCIL APRIL 19, 2023**

Grand Total (4/19/23)	\$48,650,616	\$(15,585,179)	\$33,065,437	\$22,946,735	\$25,899,735	\$22,043,063	\$14,898,361	\$4,804,079
Sum of Updates <sup>1,2,3</sup>	\$728,934	\$(10,341,069)	\$(9,612,135)	\$(5,963,580)	\$1,257,223	\$563,583	\$981,462	\$(0)

<sup>1</sup> \$729k difference in FY20-23 Approvals (Column B) reflects post-budget grant awards

<sup>2</sup> Differences in FY20-23 Spending/Deobligation & FY23 Remaining Balance (Columns C & D) primarily reflects the PD Facility loan funding and includes the application of grant funding

<sup>3</sup> Reductions in FY24 Plan (Column E) totaling \$6 million achieved through deferral to out-year (\$4.1 million), reallocation of grant / alt funding (\$1.1 million), and scope reduction to match FY23 rollover funding (\$0.8 million).

**Impact of Project Deferrals / Timing Reassessment:**

PD Maint Building	-	-	-	(1,700,000)	1,700,000	-	-	-
PW Building Expansion	-	-	-	(1,350,000)	1,350,000	-	-	-
SW Front Street Bridge Replacement	-	-	-	(320,000)	-	480,000	-	-
Maple Street Bridge Replacement	(320,000)	-	(320,000)	-	(320,000)	501,000	-	-
Milford Corp Center (Water Component)	687,590	(241,204)	446,386	(150,000)	-	-	-	-
Bike Path - MHS to Bannicker	-	-	-	(50,000)	50,000	(450,000)	450,000	-
Bike Path - Wickersham to Cedar Creek Rd	-	-	-	(50,000)	50,000	(450,000)	450,000	-
ERP Reallocation	-	-	-	(50,000)	25,000	55,000	-	-
PD Replacement Vehicles (Driven by Veh Repl Res Balance)	-	-	-	-	(147,777)	77,583	81,462	-
Streetscape Projects	-	(370,068)	(370,068)	(90,000)	(500,000)	-	-	-
Installation of Stormwater Ponds at Public Works Facility	-	-	(200,000)	(200,000)	200,000	-	-	-
Public Works Parking Lot Paving	-	(650,000)	(650,000)	-	650,000	-	-	-
Elimination of IT Incident Response	-	-	-	(100,000)	-	-	-	-
Elimination of Stump Grinder	-	-	-	(12,000)	-	-	-	-

**Impact of Updates to Original Project Spending, Cost or Timing Estimates**

Walnut Street Pedestrian Crossing	-	(46,648)	(46,648)	-	-	-	-	-
Riverwalk Extension / Bulkhead Const	-	-	-	-	(1,800,000)	-	-	-
Hetra Lifts for Forklifts Complete	(8,000)	8,000	-	-	-	-	-	-

**Impact of Rollover Availability:**

Milford Corp Center (Sewer Component)	-	-	-	(330,000)	-	-	-	-
Advanced Electric Relocation	-	-	-	(100,000)	-	-	-	-
Marshall Pond Riverbank Development	-	-	-	(100,000)	-	-	-	-
City-wide Valve & Hydrant Replacement/Improvements	-	(250,000)	(250,000)	(150,000)	-	-	-	-
Install Automated Blow-off Valves	-	-	-	(50,000)	-	-	-	-
Network Infrastructure Rollover / Scope	-	(30,000)	(30,000)	(66,513)	-	-	-	-

**Impact of Grant or Alternative Funding:**

Milford Corp Center (Street Component)	-	370,068	370,068	(370,068)	-	-	-	-
Bike Paths (DelDOT Ownership NE 10th)	-	(119,000)	749,000	(315,000)	-	-	-	-
LED Streetlight Repl (Green Energy)	-	(51,830)	(51,830)	-	-	-	-	-
Consolidated Riverwalk Improvements - Displace Gen Fund with Grant Awards	(50,000)	25,288	(24,712)	-	-	-	-	-
Consolidated Memorial Park Ph I Projects - Displace Gen Fund with Grant Awards	419,344	(485,675)	(734,331)	(397,800)	-	-	-	-

**Adjustments & Additions:**

PD Facility Bond Proceeds	-	(8,500,000)	(8,500,000)	-	-	-	-	-
Riverwalk Upgrades Phase II Added	-	-	-	-	-	350,000	-	-
P&R Build Maint Captured in O&M Budget	-	-	-	(12,200)	-	-	-	-
<b>Summary Reconciliation of Changes:</b>	<b>\$728,934</b>	<b>\$(10,341,069)</b>	<b>\$(9,612,135)</b>	<b>\$(5,963,581)</b>	<b>\$1,257,223</b>	<b>\$563,583</b>	<b>\$981,462</b>	<b>\$ -</b>



Capital Improvement Plan (CIP)  
For the Five Years Ending June 30, 2024 through 2028

CIP FY2024-28 Line Item Detail

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Enterprise Funds - Electric	Page 1
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Enterprise Funds - Sewer & Solid Waste	Page 3
General Fund	Page 4-7
Interservice Funds	Page 8

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY	FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
<b>ENTERPRISE</b>								
<b>ELECTRIC</b>								
<b>EQUIPMENT</b>								
Bobcat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Equipment - Hetra Lifts	-	-	-	-	-	-	-	-
NOAA Reference Station	15,000	(1,834)	13,166	-	-	-	-	-
Portable Light Towers (2)	-	-	-	35,000	-	-	-	-
Snow Blowers	-	-	-	-	4,000	-	-	-
Trailer (R: 1994 Saub E-119)	-	-	-	15,000	-	-	-	-
Trailer (R: 1996 Butler E-123)	-	-	-	12,000	-	-	-	-
Trailer (R: 1999 Homemade E-127)	-	-	-	-	12,000	-	-	-
Trailer, Cable Reel (R: 2007 Butler E-129)	-	-	-	-	-	15,000	-	-
Utility Trailer (R: 1992 Krueger E-121)	-	-	-	-	25,000	-	-	-
Utility Trailer (R: 2005 Butler E-132)	-	-	-	-	-	10,000	-	-
Utility Trailer (R: 2005 Towmaster E-131)	-	-	-	-	-	18,000	-	-
Uiltiy Trailer (R:2002 Towmaster E-126)	-	-	-	-	25,000	-	-	-
<b>VEHICLES</b>								
Internation Digger Derrick Truck (R: 2015 E-107)	-	-	-	-	-	260,000	-	-
Pick up Truck	55,000	-	55,000	10,000	-	-	-	-
Ram QuadCab Pick-up (R: 2017 E-101)	35,000	-	35,000	2,000	-	-	-	-
Trex Bucket with chipper body (Arborist) E-116	-	-	-	300,000	-	-	-	-
<b>INFRASTRUCTURE</b>								
Advanced Relocation	100,000	-	100,000	-	100,000	100,000	100,000	100,000
Arborist Office - P&R Facility	20,000	-	20,000	-	-	-	-	-
DelDOT Traffic Signals	350,000	(83,822)	266,178	151,000	-	-	-	-
Delivery #1 Circuit Addition	-	-	-	-	-	-	100,000	850,000
Delivery #2 Circuit Additions	-	-	-	-	100,000	850,000	-	100,000
Delivery 1 Electrical Testing	-	-	-	-	-	-	-	65,000
Delivery 2 Electrical Testing	-	-	-	65,000	-	-	-	-
EV Charging Stations Downtown	182,428	(125,914)	56,514	20,000	-	-	-	-
Feeder extention and tie - Hospital Loop (110 & 150)	-	-	-	-	-	-	250,000	-
Fiber Network Mapping	-	-	-	-	25,000	-	-	-
Fiber Optic Backup to PW	20,000	(20,000)	-	40,000	100,000	-	-	-
GIS/Mapping - Smart Metering	300,000	(150,000)	150,000	-	-	-	-	-
Horseshoe Dr Distribution	-	-	-	-	-	-	200,000	-
LED Streetlight Replacements	150,000	(150,000)	-	20,000	-	-	-	-
Milford Corporate Center	120,000	-	120,000	200,000	200,000	200,000	200,000	-
Physical Security	-	-	-	125,000	125,000	75,000	-	-
Pole Inspection	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000
Power Flow Analysis Software	-	-	-	110,000	-	-	-	-
Parks & Rec Consolidation	150,000	(150,000)	-	-	-	-	-	-

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY		FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
42	<b>WATER</b>								
43	<b>EQUIPMENT</b>								
44	NOAA Continuous Operating Reference Station	7,500	(917)	6,583	-	-	-	-	-
45	<b>VEHICLES</b>								
46	Dodge Cargo Van (R: 2006 W-29)	-	-	-	-	60,000	-	-	-
47	Ford F350 (R: W-15)	49,000	(48,966)	34	-	-	-	-	-
48	Ford F450 (R: W-8)	72,000	-	72,000	-	-	-	-	-
49	Ford Transit Van (R: W-028)	-	-	-	-	-	-	-	60,000
50	<b>INFRASTRUCTURE</b>								
51	Milford Corporate Center	8,737,590	(6,685,094)	2,052,496	100,000	250,000	250,000	250,000	-
52	Street Rehab	810,000	(102,866)	707,134	405,000	405,000	405,000	405,000	-
53	10" Water Main - Holly Hill Rd to Westwood Subdivision	-	-	-	45,000	300,000	-	-	-
54	Asbestos Pipe Removal	115,500	-	115,500	115,500	115,500	115,500	115,500	-
55	City-wide Valve & Hydrant Replacement/Improvements	500,000	(250,000)	250,000	100,000	250,000	250,000	250,000	250,000
56	Install Automated Blow-off Valves	198,628	(98,628)	100,000	-	50,000	50,000	50,000	-
57	Lead Service Line Removal	250,000	-	250,000	250,000	1,300,000	-	-	-
58	NE Front Street Waterline Replacement	1,351,175	(1,352,268)	(1,093)	-	-	-	-	-
59	New NW City Area Tower/Wells/Treatment	300,000	-	300,000	2,500,000	2,500,000	-	-	-
60	North Shore Drive Water Extension	-	-	-	25,000	150,000	-	-	-
61	NW Front Street Water Lines	-	-	-	-	375,000	1,125,000	-	-
62	SE Regional Water Infrastructure - East of Route 1	920,000	-	920,000	-	-	-	-	-
63	SE Regional Water Infrastructure - South of Johnson Road	-	-	-	-	150,000	1,000,000	-	-
64	SE Regional Water Quality Study	36,750	(36,750)	-	-	-	-	-	-
65	Shawnee Acres Water Extension	-	-	-	-	30,000	200,000	-	-
66	Treatment Plant Upgrades	200,000	(200,000)	-	150,000	150,000	150,000	150,000	150,000

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY		FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
67	<b>SEWER</b>								
68	<b>EQUIPMENT</b>								
69	Compressor, Ingersol Rand (R)	-	-	-	-	50,000	-	-	-
70	Equipment Trailer (R: Currahee)	-	-	-	10,000	-	-	-	-
71	FN150 Pump & MGS GLG Trailer (R: 2013 SE-27)	-	-	-	-	-	50,000	-	-
72	John Deere 524K Loader (R: 2018 SE-7)	-	-	-	-	-	-	200,000	-
73	Kubota Excavator (R: SE26)	-	-	-	-	75,000	-	-	-
74	Kubota F3060 Mower w/ plow & blower (R: 2011 SE-10)	40,000	-	40,000	1,000	-	-	-	-
75	Kubota Mower w/ Blower (R: 2015 SE25)	-	-	-	-	50,000	-	-	-
76	Kubota Mower w/ Plow (R: 2016 SE24)	-	-	-	-	-	50,000	-	-
77	NOAA Continuous Operating Reference Station	7,500	(917)	6,583	-	-	-	-	-
78	PS Upgrades (grinders, spares, design)	300,000	(300,000)	(0)	150,000	150,000	150,000	150,000	150,000
79	Pump Stations	40,000	(40,000)	-	-	-	-	-	-
80	ROVVER Mainline Sewer Inspection System	120,000	(123,000)	(3,000)	-	-	-	-	-
81	Stationary Generator Fork Landing Pump Station	-	-	-	75,000	-	-	-	-
82	<b>VEHICLES</b>								
83	Ford F250 Pickup (R: SE-2)	75,000	74,632	149,632	-	-	-	-	-
84	Ford F350 Super Cab (R: 2016 SE-3)	-	-	-	-	-	-	100,000	-
85	<b>INFRASTRUCTURE</b>								
86	Milford Corporate Center	330,000	-	330,000	1,170,000	300,000	200,000	200,000	-
87	Abandon BAC PS & install grav ext. frm Hickory Glen	20,000	-	20,000	20,000	-	150,000	-	-
88	Abandon USCS PS & install grav ext fm Williamsville Rd	-	-	-	-	20,000	250,000	-	-
89	Asbestos Removal	50,000	-	50,000	50,000	50,000	50,000	50,000	-
90	DDD (4th St) Flood Mitigation	100,000	(39,000)	61,000	-	-	-	-	-
91	I&I Engineering Study	156,735	(156,735)	-	-	-	-	-	-
92	NE Front St Sewer Ext & Silicato PS Abandmt	-	-	-	-	-	90,000	600,000	-
93	North Shore Dr Sewer Ext	-	-	-	45,000	300,000	-	-	-
94	SE 2nd Street Pump Station Replacement	225,000	-	225,000	575,000	1,500,000	-	-	-
95	SE Reg Pump St/Force Mn: S of Jonsn/FM-NE Front St	-	-	-	-	525,000	3,500,000	-	-
96	SE Reg Pump Stn & Force Main - East of SR1	500,000	-	500,000	-	-	-	4,560,000	-
97	SE Reg WW Study FY22	10,000	(9,104)	896	-	-	-	-	-
98	Shawnee Acres Sewer Extension	-	-	-	-	45,000	300,000	-	-
99	Street Rehab	200,000	(700)	199,301	100,000	100,000	100,000	100,000	100,000
100	Washington St Pump Stn Environ Cond & Control Relo	-	-	-	200,000	-	-	-	-
101	<b>SOLID WASTE</b>								
102	<b>VEHICLES</b>								
103	Automated Side Loader Truck (R: SW11)	-	-	-	-	-	500,000	-	-
104	Automated Side Loader Truck (R: SW28)	-	-	-	-	-	-	650,000	-
105	Vehicle - Solid Waste	430,571	(430,571)	-	-	-	-	-	-
106	Vehicle - Solid Waste Crane/Body	144,500	(144,500)	-	-	-	-	-	-

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY		FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
107	<b>GENERAL</b>								
108	<b>STREETS</b>								
109	EQUIPMENT								
110	Backhoe (R: John Deere S-6)	-	-	-	-	185,000	-	-	-
111	Salt Spreader	27,000	(27,000)	-	-	-	-	-	-
112	VEHICLES								
113	Ford F250 w/Plow & Salt Spr (R: 2012 S-2)	-	-	-	85,000	-	-	-	-
114	Ford F450 Pick Up (S-023)	-	-	-	-	-	-	-	100,000
115	INFRASTRUCTURE								
116	Milford Corporate Center	1,250,000	370,068	1,620,068	3,354,232	957,500	957,500	957,500	-
117	DDD (4th St) Flood Mitigation	500,000	-	500,000	-	-	-	-	-
118	10th Street Intersection	-	-	-	500,000	1,500,000	-	-	-
119	2020 Streets / Utilities	705,000	(705,000)	-	-	-	-	-	-
120	ADA Plan & Improvements	310,000	(159,501)	150,499	150,000	150,000	150,000	150,000	150,000
121	Annual Street Rehab	1,805,000	(900,087)	904,913	840,000	840,000	840,000	840,000	840,000
122	Bike Path - 113 (Community Cemetery)	60,000	20,000	80,000	-	300,000	-	-	-
123	Bike Path - 113 (Milford Plaza to Mullet Run)	73,000	-	73,000	-	150,000	-	-	-
124	Bike Path - 113 (Mullet Run Crossing)	-	85,000	85,000	-	200,000	-	-	-
125	Bike Path - 113 (Seabury Water Plant)	-	-	-	30,000	200,000	-	-	-
126	Bike Path - Airport Rd (113 to Indep Comm)	-	-	-	-	213,000	1,925,000	-	-
127	Bike Path - Golf Course	-	70,000	70,000	-	-	1,000,000	-	-
128	Bike Path - MHS to Banneker Elementary	-	-	-	-	50,000	-	450,000	-
129	Bike Path - Milford High School Perimeter	-	-	-	-	-	75,000	1,750,000	-
130	Bike Path - NE 10th St (MHS to Silicato)	444,000	(444,000)	-	-	-	-	-	-
131	Bike Path - Watergate to Golf Course	-	40,000	40,000	-	600,000	-	-	-
132	Bike Path - Wickersham to Cedar Creek Road	-	-	-	-	50,000	-	450,000	-
133	Columbia Street Streetscape	-	-	-	-	11,000	70,000	-	-
134	Franklin Street Streetscape	-	-	-	-	15,000	100,000	-	-
135	Maple Street Bridge Replacement	-	-	-	-	-	501,000	-	-
136	N. Washington Street Streetscape	200,000	-	200,000	45,000	200,000	-	-	-
137	Park Avenue/Denny Row Streetscape	345,000	-	345,000	-	500,000	-	-	-
138	S Walnut St & Sidewalk (McCoy to Maple)	-	-	-	150,000	3,400,000	-	-	-
139	Sidewalk Connectivity Initiative	250,000	(100,000)	150,000	350,000	350,000	450,000	450,000	450,000
140	SW Front Street Bridge Replacement	-	-	-	-	-	480,000	-	-
141	SW Front Street Streetscape	45,000	-	45,000	-	600,000	-	-	-
142	Traffic Calming	-	-	-	25,000	25,000	25,000	25,000	25,000
143	Transportation Studies	125,000	(43,953)	81,047	50,000	50,000	50,000	50,000	50,000
144	Walnut St Pedestrian Crossing	425,000	(46,648)	378,352	-	-	-	-	-
145	Washington Street Bridge Painting	-	-	-	75,000	-	-	-	-
146	NW Front St Streetscape (TAP Proj) Ph I & II	-	-	-	-	-	90,000	600,000	-
147	Bike Path - Marshall St Striping (SE 2nd - Watergate)	86,000	74,536	160,536	-	-	-	-	-
148	NE Front St Streetscape Ph I & II	800,000	(800,000)	-	-	65,000	1,100,000	-	-

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

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149	<b>CITY HALL</b>								
150	<b>BUILDING</b>								
151	City Hall Parking Lot Enhancements	30,000	-	30,000	-	-	-	-	-
152	City Hall Public Plaza	75,000	(75,000)	-	250,000	-	-	-	-
153	Fence installs (2) per PMA	-	-	-	4,800	-	-	-	-
154	<b>IT</b>								
155	<b>HARDWARE</b>								
156	Cabling Upgrades	75,000	(75,000)	-	-	-	-	-	-
157	Integration - Virt. GIS AX640 Server / Failover	50,000	-	50,000	20,000	-	-	-	-
158	IT Security	301,837	(301,837)	-	-	-	-	-	-
159	Network Infrastructure Upgrades	154,000	(119,987)	34,013	283,487	20,000	20,000	20,000	22,000
160	<b>PARKS</b>								
161	Riverwalk Public Free Wifi	-	-	-	45,000	-	-	-	-
162	<b>SOFTWARE</b>								
163	Naviline & IBM iSeries Cloud Migration	-	-	-	110,000	40,000	42,500	45,000	47,500
164	Tyler ERP System Implementation	870,000	(299,586)	570,414	126,253	122,313	142,800	-	-
165	<b>BUILDING</b>								
166	Badge Access IT area (3 doors)	-	-	-	25,000	-	-	-	-
167	<b>PARKING</b>								
168	<b>INFRASTRUCTURE</b>								
169	N Walnut St/NE Front St Lot Enhancements	200,000	-	200,000	-	-	-	-	-
170	Park Ave Lot Enhancements	120,000	-	120,000	-	-	-	-	-
171	SW Front St Lot Enhancements	-	-	-	-	300,000	-	-	-
172	<b>PLANNING</b>								
173	<b>EQUIPMENT</b>								
174	2028 Comprehensive Plan Update	-	-	-	-	-	-	50,000	-
175	<b>VEHICLES</b>								
176	Ford F150 (expansion)	-	-	-	50,000	-	-	-	-
177	<b>POLICE</b>								
178	<b>EQUIPMENT</b>								
179	Axon Cameras - Interview Rooms in New PD Bld	-	-	-	22,202	23,091	24,014	24,975	25,974
180	<b>VEHICLES</b>								
181	Police Vehicles	1,108,100	(1,108,100)	-	422,220	295,554	310,332	325,848	256,606
182	<b>BUILDING</b>								
183	Maintance Bldg - New Police Facility Location	-	-	-	100,000	1,700,000	-	-	-
184	Police Facility; FY20-23 acct 140-1110-413.70-80	16,093,639	(8,500,000)	7,593,639	306,361	-	-	-	-

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY		FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
185	<b>PARKS &amp; REC</b>								
186	EQUIPMENT								
187	Brush cutter attachment		-	-	15,000	-	-	-	-
188	Kubota Tractor w/Snow Blade (2011 PR-035 & 036)		-	-	-	-	-	40,000	-
189	Kubota Zero Turn Mower (PR-8, 11, 20, 52)	35,463	(15,463)	20,000	21,000	23,000	25,000	26,000	27,000
190	Replacement 4x2 Gator (FY22 PR-010;PR-13 & PR-29)	40,000	-	40,000	20,000	-	-	-	-
191	Stand-up Mower, John Deere (PR-50 & 51)	-	-	-	-	40,000	-	-	-
192	Tractor, New Holland w/ Cab (PR-30) w/ mower deck (PR-33)	-	-	-	85,000	-	-	-	-
193	Trailer	7,537	(7,537)	-	-	-	-	-	-
194	Ventrac Tractor with Mulching Mower	30,000	-	30,000	-	-	-	-	-
195	VEHICLES								
196	Dodge Ram 1500 Pick up (R: PR-015)		-	-	-	-	-	-	90,000
197	Econoline Van (R: PR-6)	33,457	-	33,457	16,600	-	-	-	-
198	F350 Pickup Truck (Expansion)		-	-	85,000	-	-	-	-
199	Vehicle - Parks & Rec	56,543	(56,543)	-	-	-	-	-	-
200	Water Truck (R: PR-41)	50,000	-	50,000	15,000	-	-	-	-
201	PARKS								
202	Memorial Park I - Playground & Pickleball Ct	755,781	(316,978)	438,803	60,000	-	-	-	-
203	Riverwalk Upgrades	525,000	(280,315)	244,685	-	-	-	-	-
204	Sharp Property - Open Space Development/Greenway	250,000	(9,850)	240,150	250,000	250,000	250,000	250,000	250,000
205	Public Restrooms	300,000	(17,500)	282,500	-	-	350,000	-	-
206	Gateway signage and improvements	20,000	-	20,000	50,000	20,000	20,000	20,000	20,000
207	Open Space Acquisition	320,000	(313,895)	6,105	500,000	500,000	500,000	500,000	500,000
208	Additional Recreational Court	-	-	-	-	-	75,000	-	-
209	Bsktball Court Rehab	112,443	(72,443)	40,000	-	-	-	-	-
210	Construct Rec/Community Ctr@Marvel Sq	-	-	-	-	-	2,000,000	-	-
211	Construction of beach volleyball court	15,000	-	15,000	-	-	-	-	-
212	Construction of courts @ TSM	-	-	-	-	200,000	-	-	-
213	Frisbee golf course	-	-	-	-	150,000	-	-	-
214	Goat Island Bridge	36,000	(36,000)	-	-	-	-	-	-
215	Irrigation wells at TSM	20,000	-	20,000	-	-	-	-	-
216	Marshall Pond Riverbank Development	150,000	(24,649)	125,351	-	100,000	100,000	100,000	100,000
217	Marvel Sq Redevel/outdoor skating track	-	-	-	-	100,000	-	-	-
218	Memorial Park II - Pavilion	75,000	-	75,000	-	-	-	-	-
219	Memorial Park II - Shade/Walks/Bench	-	-	-	30,000	-	-	-	-
220	Redevelopment of Bicentennial Park	-	-	-	250,000	-	-	-	-
221	Riverwalk Ext/Bulkhead Const	-	-	-	150,000	200,000	-	-	-
222	Splash Pad	-	-	-	-	100,000	-	-	-
223	Tree Planting	30,000	(5,913)	24,087	10,000	10,000	10,000	10,000	-
224	Parks & Rec Consolidation	43,563	(43,563)	-	-	-	-	-	-
225	Riverwalk Upgrades Phase II						350,000		

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY		FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
226	BUILDING								
227	Access control at P&R Building	18,000	-	18,000	-	-	-	-	-
228	Armory Improvements	-	-	-	150,000	-	-	-	-
229	Building - Parks & Rec	66,000	(66,000)	-	-	-	-	-	-
230	Convert Heating Sys at P&R Bld to NG	-	-	-	50,000	-	-	-	-
231	Demo of existing huts	60,000	-	60,000	-	-	-	-	-
232	Fiber Optic at P&R Bld	20,000	-	20,000	-	-	-	-	-
233	P&R Building Improvements	-	-	-	20,600	-	-	-	-
234	P&R Lot Paving	10,000	-	10,000	60,000	-	-	-	-
235	Pole Bld Storage at P&R Bld	175,000	-	175,000	-	-	-	-	-

**CIP LINE DETAIL: FY2024-28 FINAL AS APPROVED JUNE 12, 2023**

FUND TYPE, OPS DEPT & PROJ CATEGORY		FY20-FY23 (Approved)	FY20-FY23 (Spent/DeOb)	FY23 Balance Remaining	FY24 (Plan)	FY25 (Plan)	FY26 (Plan)	FY27 (Plan)	FY28 (Plan)
236	<b>INTERSERVICE</b>								
237	<b>CUSTOMER SERVICE</b>								
238	<b>EQUIPMENT</b>								
239	In House Bill Print Equipment	-	-	-	150,000	-	-	-	-
240	<b>BUILDING</b>								
241	Kiosk Const & Install	-	-	-	120,000	-	-	-	-
242	Security Glass & Panel Ph I: A/E Design	-	-	-	20,000	-	-	-	-
243	Security Glass & Panel Ph II: Const/CM	-	-	-	-	160,000	-	-	-
244	Drivethrough Curb	-	-	-	5,000	-	-	-	-
245	Noise reduction panels	-	-	-	5,000	-	-	-	-
246	Fencing	-	-	-	1,900	-	-	-	-
247	<b>GARAGE</b>								
248	<b>EQUIPMENT</b>								
249	Compressor	-	-	-	7,000	-	-	-	-
250	<b>VEHICLES</b>								
251	Ford F250 Garage Service Truck (G01)	-	-	-	-	-	85,000	-	-
252	<b>PUBLIC WORKS</b>								
253	<b>EQUIPMENT</b>								
254	GPS Survey Field Unit	15,000	-	15,000	-	-	-	-	-
255	Interior Forklift-Warehouse	15,500	(15,500)	-	-	-	-	-	-
256	<b>VEHICLES</b>								
257	Vehicle - Public Works	33,052	(33,052)	-	-	-	-	-	-
258	<b>BUILDING</b>								
259	Air Infiltration Proj & Roof Drain Repl	165,000	-	165,000	-	-	-	-	-
260	Building - Public Works	88,000	(88,000)	-	-	-	-	-	-
261	Electric Dept. Rack/Reel Pole Building	475,000	-	475,000	-	-	-	-	-
262	HVAC Automation Sys - Bld 200 & 300	55,758	-	55,758	-	-	-	-	-
263	Installation of Stormwater Pond	200,000	(200,000)	-	-	200,000	-	-	-
264	Public Works Building Expansion Project	-	-	-	150,000	1,350,000	-	-	-
265	Public Works Parking Lot Paving	650,000	(650,000)	-	-	650,000	-	-	-
266	<b>TECH SERVICES</b>								
267	<b>EQUIPMENT</b>								
268	SCADA Replacement System	80,000	-	80,000	20,000	-	-	-	-
269	Sea Watch Upgrade Metering Cluster	-	-	-	30,000	-	-	-	-
<b>Grand Total</b>		\$ 49,379,550	\$ (25,926,248)	\$ 23,453,302	\$16,983,155	\$27,156,958	\$22,606,646	\$15,879,823	\$4,804,079



Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

Supplementary Materials

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Personnel Breakouts  
Tax and Utility Rate Overview



Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

## Personnel Variance Breakout

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*FY24 Budgeted Personnel Costs vs FY23 Projection*

By Fund Type, Segment, & Cost Type with FTE Comparison Page 1

By Fund Type, Segment, & Cost Type with FTE Comparison, on per-FTE Basis Page 2

Personnel Cost Breakdown with FTE Comparison

FY24 Budget vs FY23 Projection (\$000)

Reporting Segment	FY23 FTE	FY24 FTE	% Chg	FY23 Proj Wages	FY24 Budget Wages	\$ Change	% Chg	FY23 Proj Taxes & Benefits	FY24 Budget Taxes & Benefits	\$ Change	% Chg	FY23 Proj Personnel	FY24 Budget Personnel	\$ Change	% Chg
City Admin	4.1	4.2	4%	\$ 469	\$ 455	\$ (15)	-3%	\$ 149	\$ 152	\$ 4	3%	\$ 618	\$ 607	\$ (11)	-2%
City Clerks	2.0	2.8	40%	192	241	49	25%	72	95	22	31%	265	336	71	27%
City Council	-	-	0%	23	57	33	143%	2	4	3	143%	25	61	36	143%
Finance	4.0	5.0	24%	356	480	124	35%	126	164	39	31%	481	644	162	34%
IT	3.4	4.3	28%	247	365	118	48%	77	117	40	52%	324	483	158	49%
Parks & Rec	8.0	8.1	2%	441	609	169	38%	166	215	49	29%	607	824	217	36%
Planning	6.0	6.8	13%	390	474	84	22%	179	202	24	13%	569	677	108	19%
Police	48.9	50.8	4%	3,468	3,841	373	11%	1,495	1,696	200	13%	4,963	5,536	573	12%
Streets	5.4	4.8	-11%	240	286	46	19%	122	139	18	14%	362	425	64	18%
City Hall	0.04	0.02	-63%	2	1	(1)	-40%	0	1	0	26%	2	2	(1)	-30%
Customer Svc	9.0	10.0	11%	442	541	99	22%	215	265	50	23%	657	806	149	23%
Garage	1.2	2.0	61%	64	128	64	100%	33	51	17	52%	97	178	81	83%
Public Works	10.0	9.2	-8%	551	689	137	25%	207	233	26	12%	758	922	163	22%
Tech Services	3.0	3.5	17%	212	241	30	14%	79	87	8	10%	291	328	37	13%
Electric	11.7	13.5	15%	1,150	1,322	172	15%	396	487	90	23%	1,546	1,808	262	17%
Sewer	4.0	4.3	7%	236	289	52	22%	96	114	18	18%	332	402	70	21%
Solid Waste	4.0	4.6	14%	214	281	66	31%	90	123	33	37%	304	404	100	33%
Water	4.0	4.3	7%	245	297	52	21%	97	115	18	19%	342	413	70	21%
<b>Grand Total</b>	<b>128.7</b>	<b>138.2</b>	<b>7.4%</b>	<b>\$ 8,943</b>	<b>\$ 10,595</b>	<b>\$ 1,652</b>	<b>18.473%</b>	<b>\$ 3,602</b>	<b>\$ 4,260</b>	<b>\$ 658</b>	<b>18.281%</b>	<b>\$ 12,545</b>	<b>\$ 14,855</b>	<b>\$ 2,310</b>	<b>18.418%</b>
<b>SUBTOTALS:</b>															
General Fund	81.7	86.8	6%	5,826	6,807	981	16.8%	2,387	2,785	398	16.7%	8,214	9,593	1,379	16.8%
Utility Funds	23.7	26.6	12%	1,846	2,188	343	18.6%	679	839	159	23.4%	2,525	3,027	502	19.9%
Int Svc Funds	23.3	24.7	6%	1,271	1,600	329	25.8%	535	636	101	18.9%	1,806	2,235,866	429,660	23.8%

Personnel Cost Breakdown on per-FTE basis

FY24 Budget vs FY23 Projection (\$000)

Reporting Segment	FY23 Comp/FTE	FY24 Comp/FTE	Change, \$/FTE	% Chg, %/FTE	FY23 OH/FTE	FY24 OH/FTE	Change, \$/FTE	% Chg, %/FTE	FY23 TOT/FTE	FY24 TOT/FTE	Change, \$/FTE	% Chg, %/FTE
City Admin	\$ 116	\$ 108	\$ (8)	-6%	\$ 37	\$ 36	\$ (0)	-1%	\$ 152	\$ 145	\$ (8)	-5%
City Clerks	96	86	(10)	-11%	36	34	(2)	-6%	132	120	(12)	-9%
City Council	-	-	-		-	-	-					
Finance	88	96	8	9%	31	33	2	5%	119	128	9	8%
IT	74	85	11	15%	23	27	4	19%	96	112	16	16%
Parks & Rec	55	75	20	36%	21	27	6	27%	76	102	26	34%
Planning	65	70	5	7%	30	30	(0)	0%	95	99	5	5%
Police	71	76	5	7%	31	33	3	9%	101	109	7	7%
Streets	45	60	15	34%	23	29	6	29%	67	89	21	32%
City Hall	52	83	31	59%	10	34	24	235%	62	117	55	87%
Customer Svc	49	54	5	10%	24	26	3	11%	73	80	7	10%
Garage	52	64	12	24%	27	25	(1)	-5%	78	89	11	14%
Public Works	55	75	20	36%	21	25	5	22%	76	100	24	32%
Tech Services	71	69	(2)	-2%	26	25	(2)	-6%	97	94	(3)	-3%
Electric	98	98	(0)	0%	34	36	2	6%	132	134	2	1%
Sewer	59	67	8	14%	24	27	3	10%	83	94	11	13%
Solid Waste	54	62	8	15%	22	27	5	21%	76	89	13	17%
Water	61	69	8	13%	24	27	3	11%	86	96	11	12%
<b>Grand Total</b>	<b>\$ 69</b>	<b>\$ 77</b>	<b>\$ 7</b>	<b>10%</b>	<b>\$ 28</b>	<b>\$ 31</b>	<b>\$ 3</b>	<b>10%</b>	<b>\$ 97</b>	<b>\$ 107</b>	<b>\$ 10</b>	<b>10%</b>

SUBTOTALS:

General Fund	71	78	7	9.9%	29	32	3	9.8%	101	110	10	9.9%
Utility Funds	78	82	4	5.5%	29	31	3	9.9%	107	114	7	6.7%
Int Svc Funds	55	65	10	18.4%	23	26	3	11.9%	78	90	13	16.5%



Annual Operating and Capital Budget  
as Approved June 12, 2023  
For the Fiscal Year Ending June 30, 2024 (FY2024)

Tax and Utility Rate Overview

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*Estimated Average Monthly Comprehensive Cost Comparison*

### Tax & Utility Analysis: Estimated Avg Monthly Residential Utilities

