

# City of Ansonia, Connecticut Mayor's Budget



## Fiscal Year 2023

Presented - April 7, 2022



**ANSONIA**  
**RECHARGED**

**David S. Cassetti, Mayor**

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

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**RECHARGED**





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## City of Ansonia

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April 7, 2022

Ansonia Board of Apportionment and Taxation ("BOAT")  
253 Main Street  
Ansonia, Connecticut 06401

Dear BOAT Members:

I hereby submit to you, in accordance with the provisions of our City Charter, my draft budget for fiscal year 2022-2023.

As you know, the past two years have presented Ansonia residents and business owners with unprecedented challenges. From the COVID-19 crisis to the recent spike in everything from fuel to food, our community has had its share of obstacles to overcome.

As city officials, it is our job to eliminate obstacles, not add to them. For that reason, I am once again proposing a budget that does not increase the mill rate. I ask that you preserve this bottom-line result when you pass your version of the budget on to the Ansonia Board of Aldermen.

Be advised that I will veto any final budget proposal that raises Ansonia's mill rate.

I would also like to highlight a truly remarkable fact: *you will find that this year's proposed budget represents \$1 million less in city spending than the budget that was passed immediately prior to my first term in office.*

Yet despite this gravity defying reduction in total expenditures, I can report that essential city services are receiving an unprecedented level of support. For example, city funding for Ansonia Schools has increased by just shy of \$6 million, or 21.17%, since fiscal year 2013-2014.

I attribute these exceptional results to the work of a team committed to improve government for the good of all Ansonia residents. Consider just some of the highlights:

- Our grand list has risen to over \$1 billion since fiscal year 2013-2014, an 18.3% increase attributable to a pro-business approach to economic development and appreciating property values.



- Worker's Compensation costs, totaling over \$1 million per year in fiscal year 2013-2014, have been sliced in half, thanks to proactive legal counsel.
- Ansonia's tax collection rate remains strong at a proposed 98% per year, and our new finance leadership is establishing long-term solutions that will ensure years of fiscal stability.

I look forward to hearing your thoughts and insight into my proposed budget, along with the comments and ideas of the public at your first public hearing.

Sincerely,



Mayor David S. Cassetti

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Annual Budget 2022-2023  
A Reader's Guide to the Budget

This budget document is designed to serve as a policy document, a financial plan, an operations guide and a communication tool. It is organized in a way to allow our residents an understanding of not only the way the City will be spending their tax dollars for the upcoming fiscal year, but more importantly, an understanding of the overall financial health of the City of Ansonia.

The **Charter Provisions** section provides the language that defines the budget process for the City.

The **All-Things Ansonia** section provides an overview of some of the important statistics about the City that are used to helping to put the budget together.

The **EDC Update** section provides and update on some of the progress that has been made over the last 18 months and a preview of some exciting things to come.

The **City Officials** section provides a listing of our Elected Officials and our Senior Staff members.

The **Organizational Chart** section provides a picture of the staff's reporting structure.

The **CFO Summary** section provides an overview of the overall state of the City's finances in a quick and easy to understand summary as well as projections for future years.

The **Financial Guidelines** section provides several key financial policies that have been put in place by the Board of Aldermen to help stabilize and improve the long-term health of the City.

The **Fund Balance** section provides a breakdown of the City's cash reserves and other savings.

The **Debt Service** section provides a breakdown of the City's debt position and our repayment schedule.

The **Property Tax** section provides a breakdown of the Grand List for the upcoming fiscal year and how the tax revenue is calculated.

The **Budget Summary** section provides an overview of total revenue and expenses by category.

The **Revenue Projections** section provides a breakdown of our revenue projections for the FY 23 budget by line and also a pie chart breakdown.

The **Expense Projections** section provides a breakdown of our expense projections for the FY 23 budget by line and also a pie chart breakdown.

The **Capital Plan** Section provides an understanding of the City's capital needs and a breakdown of how they could be addressed over the next 5 years.

The **Glossary** section provides a breakdown of commonly used municipal budgeting terms.

## City of Ansonia Charter Section 43 – Annual Budget Process

1. **Mayor's Budget** – No later than the second Monday in February, the Mayor shall submit to the Board of Apportionment and Taxation a proposed fiscal budget. Said fiscal budget shall consist of:
  - a. A budget message outlining the financial policies of the city government and describing in connection therewith the important features of the budget plan;
  - b. Estimates of revenue, presenting in parallel columns the itemized receipts collected in the last completed fiscal year and receipts estimated to be collected in the current fiscal year and the estimates of the receipts estimated to be collected in the ensuing fiscal year.
  - c. Itemized estimates of expenditures presenting in parallel columns the actual expenditures for each department, office, agency or activity during the last fiscal year, the amount estimated to be expended in the current fiscal year and the amount estimated to be expended in the next fiscal year.
  - d. As a separate report thereto, a budget of proposed capital projects for the ensuing fiscal year and for the four fiscal years thereafter. Estimates of the cost of such projects shall be submitted by each department, office or agency of the city government annually as directed by the Mayor. The Mayor shall recommend those capital projects to be undertaken during the ensuing fiscal year and the methods of financing the same.
2. **Board of Apportionment and Taxation** – The Board of Apportionment and Taxation, upon receipt of the proposed fiscal budget from the Mayor, shall hold a public hearing on the proposed budget and thereafter review the budget for the purpose of making recommendations.
  - a. No later than the second Tuesday in March, the Board of Apportionment and Taxation shall submit to the Board of Aldermen a proposed fiscal budget in the form prescribed in section (1) and make a recommendation as to the tax rate to be fixed for the ensuing fiscal year.
3. **Board of Aldermen** – The Board of Aldermen, upon receipt of the proposed fiscal budget from the Board of Apportionment and Taxation, shall review the budget for the purpose of making recommendations. The Board of Aldermen may reduce or delete any item therein by a majority of the members present and voting but it will require a vote of two-thirds of the members present and voting to increase the budget or to add any item thereto or increase any item therein.
  - a. No later than the second Tuesday in April, the Board of Aldermen shall hold a public hearing on the proposed budget, prior to which said board shall cause said estimated to be published in a daily newspaper of general circulation in said City at least once.
  - b. No later than April 30, the Board of Aldermen shall adopt the budget for the ensuing fiscal year and fix the tax rate to be levied on property in the city in the ensuing year.
4. **Referendum** – A public referendum on the budget must be held if the budget approved by the Board of Aldermen represents an increase of three percent (3%) or more in net taxes to be collected from the previous year's budget. The referendum vote shall be by machine ballot.

The referendum shall be held not more than 5 days after approval by the Board of Aldermen. The referendum questions shall be presented on the ballot as follows.

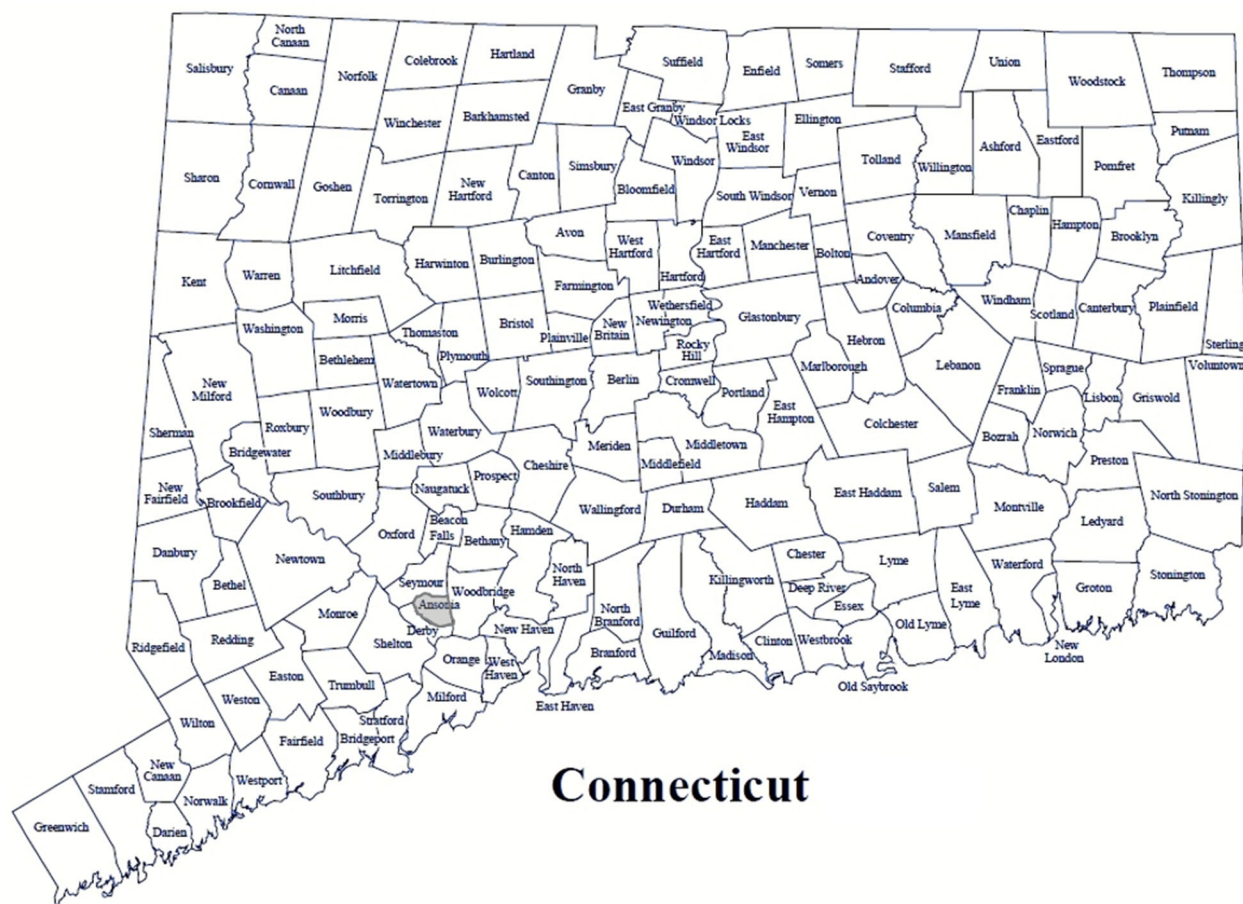
- a. ***Shall the City portion of the budget, as recommended by the Board of Aldermen of (dollar amount) for the fiscal year (specify year) be adopted?***
  - b. ***Shall the Board of Education portion of the budget, as recommended by the Board of Aldermen, of (dollar amount) for the City of Ansonia for the fiscal year (specify year) be adopted?***
  - c. The voters shall be given the option to vote either “Yes” or “No” and additionally the option to vote “too high” or “too low” on each the budgets.
  - d. If both budgets are rejected, both budgets shall be resubmitted to the ballot after revisions by the Board of Aldermen. In case of further rejections, the aforesaid process, under this section, shall be repeated until said budgets are accepted, or until the increase in net taxes to be collected is less than three percent from the previous year’s budget.
  - e. If only one (1) of the aforesaid portions of the budget passes, that budget shall be deemed to be approved. The budget question that is rejected shall be resubmitted to the ballot after revisions by the Board of Aldermen, and resubmitted again after further rejection and further revision by the Board of Aldermen until said budget is accepted or until the increase in “net taxes to be collected” is less than three percent (3%) from the previous year’s budget.
  - f. If the referendum vote rejects the budget, or either part thereof, the rejected portion shall be reconsidered by the Board of Aldermen within five calendar days. In case of further rejection this process shall continue using a five-day calendar day period of reconsideration by the Board of Aldermen until the budget is adopted.
5. Non-adoption of Budget – If the budget is not adopted by June 20, the city shall send out real estate tax bills based on the same taxation figures and adjusted mill rate of the prior fiscal year, which would include adjustments for the new revenue, debt service, and legal obligations for the next fiscal year, which begins July 1. After the complete budget is passed the balance of the real estate plus personal property and motor vehicle tax bills shall be sent out based on any change brought about by referendum vote.

**(Ord. of 6-18-15)**

**Editor’s note** – An ordinance adopted June 18, 2015, repealed the former Sec. 43, and enacted a new section 43 as set out herein. The former section pertained to the fiscal year; partial appropriations; limitation on appropriations and city expenses; special appropriations and derived from Spl. Act 277, 1913; Spl. Act 63, 1955; and election of 11-02-1993.



## The City of Ansonia



## Connecticut

### **Description of the Municipality**

A wealthy businessman named Anson G. Phelps established the City of Ansonia as an industrial village in 1844. It was incorporated in 1889 and was chartered as a city in 1893. The City, which has a land area of 6.2 square miles, is located in New Haven County eleven miles west of New Haven and three miles north of Shelton. Ansonia is one of seven communities that form the All-American region known as the Naugatuck River Valley, or more commonly known as the Valley. It is centrally located within the triangular formation of some of the state's largest cities: Bridgeport to the south, New Haven to the east, and Waterbury to the north.

Transportation facilities include railroads, with both passenger and freight service. State highways include routes 115, 234, 334 and 8. Route 8 provides four-lane divided highway access to intersect I-95 in Bridgeport and I-84 in Waterbury. The Valley Transit District provides bus transportation to residents throughout the community. Two additional companies provide inter- and intra-state bus transportation.

The largest employers of the City are Ansonia Copper and Brass, manufacturer of copper and brass alloys; Farrel Corporation, manufacturer of heavy machinery screw products; Hershey Metal Products, manufacturer of piping insulation; and Stop & Shop and Big Y Supermarkets, representing the larger retail chain facilities. Other industries manufacture nail clippers, eyelets and electronic devices for screw machine products.

The City has one high school, one middle school, two elementary schools, one parochial grammar school and one State technical high school. For recreation in Ansonia, there are six parks, eight tennis courts, and the Ansonia Nature and Recreation Center. The General David Humphrey Homestead Museum is also located in Ansonia. Sports activities are conducted at Jarvis Field and the Nolan Athletic Complex. There are six banks and nine daycare facilities in the City.

**Government Organization**

Ansonia’s current charter was granted by Special Act of the Connecticut General Assembly in 1901 and has been amended by the General Assembly and home-rule action from time to time. The City operates under a Mayor/Board of Aldermen/Board of Apportionment and Taxation form of government. The Mayor serves as chief executive officer. The Board of Aldermen is the legislative body, and the Board of Apportionment and Taxation has jurisdiction over fiscal affairs. Various boards and commissions are appointed to supervise various departments and activities.

The Comptroller is the Chief Fiscal Officer of the City and has direct supervision of the Offices of the Assessor, Collector of Revenues and the Finance Department.

**Board of Education**

The Board of Education is the policy-making body for grades pre-kindergarten through twelve. See “Educational System” herein.

**City Officials**

<b>Office</b>	<b>Name</b>	<b>Manner of Selection</b>	<b>Date of Election / Appointment</b>
Mayor .....	David S. Cassetti	Elected	December 2021
City Treasurer .....	Judy Larkin Nicolari	Elected	December 2021
Chief Fiscal Officer .....	Kurt Miller	Appointed	October 2020
Ast. Comptroller .....	Kimberly A. DeStefano	Appointed	February 2019
Chairman, Board of Apportionment and Taxation .....	Gary Cassetti	Appointed	January 2022
President, Board of Aldermen .....	Dr. Josh Stuart	Elected	January 2022
Superintendent of Schools .....	Dr. Joseph DiBacco	Appointed	July 2019

*Source: City of Ansonia*

**Municipal Services**

**Police Protection:** The Police Department is headed by a Chief and a five-member Board of Police Commissioners. The Commissioners are appointed by the Mayor with legislative consent for a two-year term. The Board is responsible for all policies as well as the formation and administration of the budget. The Department is staffed by the Chief, two lieutenants, six sergeants, five detectives, and 30 patrolmen. One of the patrolmen serves as a school resource officer in the high school. The Department has several bicycle officers and a K-9 officer. Eight cruisers and four unmarked vehicles provide patrol services for the City.

**Fire Protection:** A volunteer force of approximately 400 firefighters, organized into five separately incorporated companies housed in five fire stations, provides fire protection. The department is headed by a chief and four assistant chiefs. Two companies are headed by a captain and three lieutenants; three companies are headed by a captain and two lieutenants. A Board of Fire Commissioners is responsible for setting the budget and policy formulation of the department. Present equipment consists of five 1,250-gallon-per-minute, 500-gallon tank pumpers, a 100-foot aerial ladder, and a fully equipped emergency rescue vehicle. The entire City is served by a call-box signal system and by a fire hydrant system. A tax abatement program is in place for City of Ansonia volunteer firefighters, whereby up to \$1,500 in local property taxes can be rebated based on points earned toward the program’s requirements. A training committee coordinates training for the volunteers that includes hazardous materials operations, anti-terrorism training, Firefighter-I and II training, and SOPS requirements. The City has a memorandum of Agreement with Northwest Connecticut Public Safety Communication Center, Inc. to provide fire and EMS dispatch services. They are based at 95 Union St. in Waterbury, Connecticut.

**Emergency Medical Services:** Ansonia Rescue Medical Services (ARMS) operates as the City of Ansonia’s EMS & Rescue provider. ARMS is licensed by the Connecticut Department of Public Health – Office of Emergency Medical Services to operate 4 ambulances at the Basic Life Support level. ARMS also operate two first response vehicles, one Utility Terrain Vehicle, one Air Cascade & Light Truck as well as a newly formed EMS Bike Team.

It is the mission of Ansonia Rescue Medical Services to provide quality EMS and Rescue Services to those who live, work or visit the City of Ansonia and surrounding communities in the time of illness, injury, crisis or disaster.

Highly trained members render services in a professional manner utilizing state of the art equipment. Members actively participate in the community, serve as role models and strive to provide services deemed excellent by the citizens of Ansonia. All EMS calls in the City are received by the Police Department and transferred to Northwest CT Public Safety where a trained Telecommunicator can provide lifesaving instructions (ie CPR) to callers over the 911 phone.

The department is comprised of 10 active/certified volunteers, 10 non-certified volunteers, 40 part time paid employees, 4 supervisors and a Chief/EMS Account Executive. Our Paid and Volunteer Staff work side by side to staff two Basic Life Support Ambulances 6am to Midnight and one Basic Life Support Ambulance Midnight to 6am. Our membership consists of several levels of training – Emergency Medical Responder and Emergency Medical Technician. In addition, the department sponsors the Ansonia Community Emergency Response Team (CERT) made up of approximately 12 citizens.

**Sewage:** The City of Ansonia’s Water Pollution Control Authority (“WPCA”) operates a sanitary sewer system and secondary treatment facility for the collection and treatment of sanitary waste. The system includes 13 pump stations and a 3.5-million-gallon-per-day sewer treatment plant located at the Ansonia Public Works Complex. The WPCA estimates that approximately 60 miles of road and 98% of the City’s population is currently sewered. The system is maintained and operated by four employees.

Working with the State of Connecticut Department of Environmental Protection the City recently completed a comprehensive \$48.6 million upgrade to its Sewer Treatment Plant in October of 2011. The City has received about \$11.9 million of grants from the State of Connecticut Clean Water Fund Program leaving a net cost to the City of about \$36.7 million. This net cost of \$36.7 million will be financed with a 2% loan from the State of Connecticut’s Clean Water Fund Program. The loan is being repaid solely from assessments and revenues generated by the WPCA. The City’s sludge is transported to the City of New Haven’s incinerator for disposal.

**Water:** South Central Connecticut Regional Water Authority provides water service to Ansonia. Almost 100% of the City is serviced by public water and residents who do not have public water have the option to connect. The 2000 Water Supply Plan indicates that there is more than adequate supply to meet current demand and the projected population through the year 2040. Only 50% of the available supply being used on an average day. The availability of plentiful public water provides a safe supply of potable water, and an adequate supply of water for fire protection.

**Gas:** Yankee Gas Service Company provides natural gas to the City of Ansonia. Natural gas is an alternative energy source to residential, commercial, and industrial areas. The availability of service to the commercial and industrial areas may be an attraction to potential companies.

**Recreation:** Recreational facilities include several major and smaller parks along with tennis and ice-skating facilities. The City has a 104-acre Nature and Recreational Park which serves the area, providing both passive and active recreation with nature trails designed for conservationists and nature awareness and a full range of recreational activities, including softball, baseball and soccer. Located on the site is an interpretive center which is used for display and educational programs for the children of the community.

**Library:** The City of Ansonia has a library serving City residents, as well as residents from surrounding towns. Founded in 1891, the library is funded through a combination of State grants, endowment funds, and the City’s municipal budget. The library has over 7,000 registered patrons and over 70,000 items in the collection, as well computers and wireless internet access for the public to utilize. The Ansonia Library offers a variety of programs to meet the educational and recreational needs of the community. The Library is governed by a nine-member Board of Directors.



## Educational Services

The Ansonia school system is governed by the local Board of Education and serves grades pre-kindergarten through twelve. The system comprises two elementary schools, one middle school, and one high school. In addition, there is one state public vocational high school and one parochial elementary school in Ansonia.

Ansonia's Board of Education is composed of seven members who are elected to four-year terms. The primary functions of the Board are to establish policy, oversee Board business operations and instructional programs and facilities, recommend a budget to the City, administer the annually appropriated budget, select and evaluate the superintendent of schools, and establish priorities for the school system.

## School Enrollment

<b>School Year</b>	<b>K-5</b>	<b>6-8</b>	<b>Senior High 9-12</b>	<b>Pre-School</b>	<b>Special Ed.</b>	<b>Total</b>
<b><u>Historical</u></b>						
2011-12	1,304	570	772	98	41	2,785
2012-13	1,088	577	630	112	37	2,444
2013-14	1,056	576	582	111	37	2,362
2014-15	1,121	585	619	110	37	2,472
2015-16	1,093	537	632	99	29	2,390
2016-17	1,232	360	671	101	66	2,430
2017-18	1,238	362	592	91	65	2,348
2018-19	1,070	528	598	109	54	2,359
2019-20	1,077	532	568	107	59	2,343
2020-21	1,098	543	543	50	50	2,284
<b><u>Projected</u></b>						
2021-22	1,029	554	589	100	50	2,322
2022-23	1,003	548	586	100	50	2,287
2023-24	996	523	596	100	50	2,265
2024-25	993	499	607	100	50	2,249

Note: Special Education students allocated to individual grades.

Note: Special Education column is for outplaced students starting Fiscal Year 2017.

Source: Superintendent's Office.

## School Facilities

<b>School</b>	<b>Grades</b>	<b>Date of Construction (Remodeling)</b>	<b>Number of Classrooms</b>	<b>10/1/2020 Enrollment</b>	<b>Rated Capacity</b>
Ansonia High.....	9-12	1999	57	543	700
Ansonia Middle.....	Pre-K, 7-8	1960 (1980, 2000)	39	410	650
Mead .....	K-6	1967 (1998)	38	622	650
Prendergast.....	K-6	1959 (1998)	39	652	650
<b>Total.....</b>			<b>173</b>	<b>2,227</b>	<b>2,650</b>

Note: Enrollment does not include outplaced Special Education students.

Source: Superintendent's Office.

## Municipal Employees

The following table reflects total City employment for the past five fiscal years:

	2020-21	2019-20	2018-19	2017-18	2016-17
General Government.....	289	296	307	343	350
Board of Education.....	381	394	375	427	401
<b>Total.....</b>	<b>670</b>	<b>690</b>	<b>682</b>	<b>770</b>	<b>751</b>

Source: City of Ansonia.

## Employee Relations and Collective Bargaining

<b>General Government Unions</b>	<b>Positions Covered</b>	<b>Current Contract Expiration Date</b>
Police - AFSCME, Council 15 .....	43.0	6/30/2022
Public Works - Teamsters Local Union #667.....	21.0	6/30/2026 <sup>1</sup>
Clerical - Teamsters Local Union #667 .....	25.0	6/30/2025
Clerical-Supervisors- UPSEU Local 424, Unit 126 .....	7.0	6/30/2024 <sup>1</sup>
<b>Sub-Total.....</b>	<b>96.0</b>	
<b>Board of Education Unions</b>		
Teachers - Ansonia Federation of Teachers, Local 1012 AFL-CIO.....	187.0	6/30/2024
Administrators - Ansonia Administrators Organization.....	12.0	6/30/2023
Custodians - Teamsters Local Union #677, Ansonia BOE Custodian/Maintenance Personnel.....	16.0	6/30/2024
Secretaries/Nurses/Library - Ansonia Federation of Educational Personnel, AFL Local 3543.....	18.0	6/30/2024
Paraprofessionals - Ansonia Federation of Paraprofessionals, AFL Local 2181....	18.0	6/30/2024
Tutors - Ansonia Federation of Tutors, AFL Local 3781.....	-	n/a
Cafeteria Workers - Ansonia BOE Food Service Employees United Public Service Employees Union, Local 424 – Unit 29.....	21.0	6/30/2023
<b>Sub-Total.....</b>	<b>272.0</b>	
<b>Total.....</b>	<b>368.0</b>	

<sup>1</sup> In negotiation.

Source: Director of Human Resources.

## Binding Arbitration

Connecticut General Statutes Sections 7-473c, 7-474, and 10-153a to 10-153n provide a procedure for binding arbitration of collective bargaining agreements between municipal employers and organizations representing municipal employees, including certified teachers and certain other employees. The legislative body of a municipality may reject an arbitration panel's decision by a two-thirds majority vote. The State of Connecticut and the employee organization must be advised in writing of the reasons for rejection. The State then appoints a new panel of either one or three arbitrators to review the decisions on each of the rejected issues. The panel must accept the last best offer of either of the parties. In reaching its determination, the arbitration panel gives priority to the public interest and the financial capability of the municipal employer, including consideration of other demands on the financial capability of the municipal employer. For binding arbitration contracts, in assessing the financial capability of a municipal entity, there is an irrefutable presumption that a budget reserve of (i) 5% or less with respect to teachers' contracts, and (ii) 15% or less with respect to municipal employees, is not available for payment of the cost of any item subject to arbitration. In light of the employer's financial capability, the panel considers prior negotiations between the parties, the interests and welfare of the employee group, changes in the cost of living, existing employment conditions, and the wages, salaries, fringe benefits and other conditions of employment prevailing in the labor market, including developments in private sector wages and benefits.

## Population and Density

<b>Year</b>	<b>Actual</b>		<b>Density</b> <sup>3</sup>
	<b>Population</b> <sup>1</sup>	<b>% Increase</b>	
2019 <sup>2</sup>	18,802	(2.3)	3,123
2010	19,249	3.7	3,198
2000	18,554	0.8	3,082
1990	18,403	(3.3)	3,057
1980	19,039	(10.0)	3,163
1970	21,160	6.8	3,515

<sup>1</sup> U.S. Department of Commerce, Bureau of Census.

<sup>2</sup> American Community Survey, 2015-2019.

<sup>3</sup> Per square mile: 6.02 square miles.

## Age Distribution of the Population

<b>Age</b>	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Under 5.....	653	3.5%	183,808	5.1%
5 - 9.....	1,213	6.5	198,000	5.5
10 - 14.....	1,399	7.4	221,325	6.2
15 - 19.....	1,108	5.9	244,249	6.8
20 - 24.....	978	5.2	244,597	6.8
25 - 34.....	2,349	12.5	441,742	12.4
35 - 44.....	2,775	14.8	424,739	11.9
45 - 54.....	2,574	13.7	508,428	14.2
55 - 59.....	1,355	7.2	264,804	7.4
60 - 64.....	1,345	7.2	242,329	6.8
65 - 74.....	1,769	9.4	336,422	9.4
75 - 84.....	746	4.0	174,887	4.9
85 and over.....	538	2.9	89,744	2.5
<b>Total.....</b>	<b>18,802</b>	<b>100.0%</b>	<b>3,575,074</b>	<b>100.0%</b>
Median Age (Years).....	40.0		41.0	

Source: American Community Survey 2015-2019.

## Income Distribution

<b>Income</b>	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Families</b>	<b>Percent</b>	<b>Families</b>	<b>Percent</b>
Less than \$10,000.....	383	8.5%	27,787	3.1%
\$10,000 to \$14,999.....	145	3.2	16,143	1.8
\$15,000 to \$24,999.....	525	11.7	41,072	4.6
\$25,000 to \$34,999.....	338	7.5	52,218	5.8
\$35,000 to \$49,999.....	448	9.9	82,371	9.2
\$50,000 to \$74,999.....	560	12.4	134,356	15.0
\$75,000 to \$99,999.....	540	12.0	122,244	13.6
\$100,000 to \$149,999.....	1,096	24.3	186,352	20.8
\$150,000 to \$199,999.....	284	6.3	100,359	11.2
\$200,000 or more.....	185	4.1	132,765	14.8
<b>Total.....</b>	<b>4,504</b>	<b>100.0%</b>	<b>895,667</b>	<b>100.0%</b>

Source: American Community Survey 2015-2019.



### Income Levels

	<b>City of Ansonia</b>	<b>State of Connecticut</b>
Per Capita Income, 2019 <sup>1</sup> .....	\$ 30,160	\$ 44,496
Per Capita Income, 2010.....	\$ 26,225	\$ 36,775
Median Family Income, 2019 <sup>1</sup> .....	\$ 75,496	\$ 100,418
Median Family Income, 2010 .....	\$ 71,329	\$ 84,170

<sup>1</sup> American Community Survey, 2015-2019

Source: U.S. Department of Commerce, Bureau of Census, 2010.

### Educational Attainment Years of School Completed Age 25 and Over

	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Less than 9th grade.....	547	4.1%	99,837	4.0%
9th to 12th grade.....	1,008	7.5	132,826	5.3
High School graduate.....	5,019	37.3	666,828	26.9
Some college, no degree.....	2,739	20.4	416,175	16.8
Associate's degree .....	1,087	8.1	191,964	7.7
Bachelor's degree.....	1,780	13.2	541,380	21.8
Graduate or professional degree.....	1,271	9.4	434,085	17.5
<b>Total.....</b>	<b>13,451</b>	<b>100.0%</b>	<b>2,483,095</b>	<b>100.0%</b>
Total high school graduate or higher (%).....	88.4%		90.6%	
Total bachelor's degree or higher (%).....	22.7%		39.3%	

Source: American Community Survey 2015-2019.

### Major Employers As of January 2021

<b>Name</b>	<b>Business</b>	<b>Approximate Number of Employees</b>
City of Ansonia.....	Municipality	682
Birmingham Group Health Services.....	Health care	100
Ansonia Plastics.....	Manufacturing	100
Target.....	Retail	100
NPI Medical.....	Healthcare	100
Farrell-Pimoni.....	Manufacturing	90
Big Y Supermarket.....	Retail grocery	90
Road Ready Cars.....	Car Dealership	60
Marshalls/HomeGoods.....	Retail	60
Stop & Shop Supermarket.....	Retail grocery	60
Better Packages.....	Manufacturing	50
Stelray Corp. ....	Manufacturing	50
Bob's Stores.....	Retail	50
RUGPAD USA.....	Retail	50

**Employment by Industry**  
**Employed Persons 16 Years and Over**

<b>Sector</b>	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Agriculture, forestry, fishing/hunting, & mining .....	-	0.0%	7,057	0.4%
Construction .....	679	7.3	109,467	6.0
Manufacturing .....	1,660	17.8	189,162	10.4
Wholesale trade .....	242	2.6	44,344	2.4
Retail trade .....	1,519	16.3	191,756	10.6
Transportation and warehousing, and utilities .....	349	3.8	76,439	4.2
Information .....	129	1.4	39,585	2.2
Finance, insurance, real estate, rental & leasing .....	614	6.6	162,153	8.9
Professional, scientific, management, administrative, and waste mgmt services .....	683	7.3	208,379	11.5
Education, health and social services .....	2,160	23.2	484,166	26.7
Arts, entertainment, recreation, accommodation and food services .....	726	7.8	152,041	8.4
Other services (except public administration) .....	279	3.0	84,915	4.7
Public Administration .....	266	2.9	66,172	3.6
<b>Total Labor Force, Employed .....</b>	<b>9,306</b>	<b>100.0%</b>	<b>1,815,636</b>	<b>100.0%</b>

Source: American Community Survey 2015-2019.

**Employment Data**  
**By Place of Residence**

<b>Period</b>	<b>City of Ansonia</b>		<b>Percentage Unemployed</b>		
	<b>Employed</b>	<b>Unemployed</b>	<b>City of Ansonia</b>	<b>Bridgeport / Stamford Labor Market</b>	<b>State of Connecticut</b>
November 2020	8,153	1,068	11.6	8.0	7.7
<b>Annual Average</b>					
2019 .....	8,857	490	5.2	3.7	3.7
2018 .....	8,767	526	5.7	4.1	4.1
2017 .....	8,844	623	6.6	4.7	4.7
2016 .....	8,787	678	7.2	5.2	5.3
2015 .....	8,850	760	7.9	5.5	5.6
2014 .....	9,367	818	8.0	6.2	6.7
2013 .....	9,165	947	9.4	7.3	7.9
2012 .....	9,391	1,050	10.1	8.2	8.3
2011 .....	9,038	1,058	10.5	8.2	8.8
2010 .....	9,119	1,108	10.8	8.4	9.0

Source: State of Connecticut, Department of Labor. Not seasonally adjusted.

### Age Distribution of Housing

<b>Year Built</b>	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Units</b>	<b>Percent</b>	<b>Units</b>	<b>Percent</b>
1939 or earlier.....	3,243	38.2%	334,845	22.1%
1940 to 1969.....	3,084	36.3	532,280	35.1
1970 to 1979.....	828	9.8	203,700	13.4
1980 to 1989.....	585	6.9	188,655	12.4
1990 to 1999.....	347	4.1	116,028	7.7
2000 or 2009.....	347	4.1	103,075	6.8
2010 or later.....	56	0.7	38,046	2.5
<b>Total Housing Units .....</b>	<b>8,490</b>	<b>100.0%</b>	<b>1,516,629</b>	<b>100.0%</b>

Source: American Community Survey 2015-2019.

### Commute to Work

	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Drove alone .....	7,625	84.7%	1,397,871	78.2%
Car pools .....	595	6.6	141,799	7.9
Used public transportation .....	261	2.9	83,525	4.7
Walked .....	198	2.2	48,323	2.7
Used other means .....	128	1.4	21,108	1.2
Worked at home .....	191	2.1	93,966	5.3
<b>Total .....</b>	<b>8,998</b>	<b>100.0%</b>	<b>1,786,592</b>	<b>100.0%</b>
Mean travel to work (minutes)	26.1	–	26.6	–

Source: American Community Survey 2015-2019.

### Housing Inventory

<b>Type</b>	<b>City of Ansonia</b>		<b>State of Connecticut</b>	
	<b>Units</b>	<b>Percent</b>	<b>Units</b>	<b>Percent</b>
1-unit, detached .....	4,137	47.4%	893,531	58.9%
1-unit, attached .....	745	8.5	81,832	5.4%
2 units .....	2,141	24.5	124,082	8.2%
3 or 4 units .....	787	9.0	130,863	8.6%
5 to 9 units .....	384	4.4	82,695	5.5%
10 to 19 units .....	245	2.8	57,281	3.8%
20 or more units .....	270	3.1	134,093	8.8%
Mobile home .....	19	0.2	11,826	0.8%
Boat, RV, van, etc. ....	-	-	426	0.0%
<b>Total Inventory.....</b>	<b>8,728</b>	<b>100.0%</b>	<b>1,516,629</b>	<b>100.0%</b>

Source: American Community Survey 2015-2019.





## EDC Update

Over the past 9 years, Ansonia has experienced a steadily increasing flurry of economic activity, accompanied by reinvestment in its infrastructure. The rising momentum has bolstered the City's already diverse business base while creating the promise of a bright future. Ansonia continues to build on its industrial heritage while also developing a mixed and thoroughly modern economy. Mayor Cassetti and his administration are proud of the "Recharged" efforts and have built a philosophy around Recharging Ansonia. #ansoniarecharged

Symbolic of Ansonia's Recharged efforts is the construction of the Farrel-Pomini Corporation's new, high-tech world headquarters overlooking the City from atop the mountainous Fountain Lake Commerce Park. The sleek, modern, 100,000-sf facility is the home of Farrel-Pomini, a multinational manufacturing company that specializes in the manufacturing of extrusion devices for the plastics industry. The Farrel-Pomini Corporation relocated from downtown Ansonia, where it had operated for 150 years. The new facility represents a \$30,000,000 investment in Ansonia and the preservation of approximately 90 jobs as the company retained and expanded its operations.

Farrel-Pomini joins the existing tenants at the Fountain Lake Commerce Park, which include Spectrum Plastics Molding Resources (a 68,000-sf, state-of-the-art facility), NPI Manufacturers and Homa Pump Technology, Inc. Crucially, the creation of the access road to the top of the Fountain Lake Commerce Park opened up an additional 2-3 site pads and 40 acres for future development.

Farrel-Pomini is now eyeing 20 additional acres at the newly built commerce park to expand its operations. Adjacent to that parcel, and within the Fountain Lake Commerce Park, another 11-acre parcel was purchased and the owner will be developing three new site pads. One site pad will consist of a 40,000-sf paintball and retail facility.

The former Farrel-Pomini office building was purchased by the City of Ansonia and is now the new home of a 22,000 sf state-of-the-art police station and the future home of our senior center. The 65,000-sf building will soon be entirely renovated and re-purposed.

On the same block, the City entered into a public/private partnership with a developer who is converting four properties into over 200 market rate apartments and retail venues. The first phase of the project which includes 90 market rate units and a coffee/bistro, are slated to be opened in May of 2022. The second phase will produce 120 market rate apartments with several new restaurants. Across the street at 158 Main Street and 200 Main Street another 70 units of market rate housing is being built out.

We have seen new Main Street restaurants join our "Restaurant Row" including The Hub, Relish, Chifrijo, and the Ansonia Deli. One of our popular takeout places, The Palma Restaurant, has purchased a building at 218 Main Street and will expand to a sit-down catering and restaurant venue that will have 4 new apartments upstairs. The only remaining vacant lot on Main Street was recently purchased and a four-story apartment complex will be constructed as well.

Stelray Manufacturing, a precision manufacturer that employs 70 people, has been operating for over 30 years in Ansonia. They are currently expanding an additional 10,000 sf of space to continue to grow

their operations while also creating two new retail spaces on their property to accommodate two new businesses in Ansonia.

The former YMCA building was sold to a private investor who renovated the facility to make way for two new businesses – a professional wrestling training facility and a toddler swim program. New apartments are being built above that. Across the street, our Armory Building, which serves as a recreational facility for our sports teams, cheerleaders, and others received a \$500,000 donation in renovations from Griffin Hospital

John Guedes of Primrose Development will be purchasing 11.5 acres of land at the former Olsen Drive Housing Complex to build a 20,000-sf indoor facility and a multi-sports outdoor field to host a premier soccer club and several tournaments. Because of its close proximity to our downtown, the location will also be home to a 60,000 sf family entertainment center.

Ansonia is seeing a resurgence of manufacturing interest and as a result increased requests for new space which we are working hard to fulfill. Our largest remaining piece of land for future development is the former Ansonia Copper and Brass (ACB) site that is 60 +/- acres. The City currently owns a portion of the property and with the help of several federal and state grants, work is expected to begin in the very near future. Through our Municipal Plan of Development, we are poised to take down many of the vacant buildings that remain on the site and to begin to redevelop them to continue to encourage needed growth and generate tax revenue.

All of this progress over the last few years has helped Recharged Ansonia!!! Our Recharged efforts include a broad range of incentives that mirror language in the State of Connecticut's City and Town Development Act. This allows Mayor Cassetti and his administration to be very flexible and creative in attracting, retaining and expanding business in Ansonia. Ansonia's Main Street was awarded an Opportunity Zone which encourages developers who pay capital gains taxes to realize benefits by investing anywhere along Main Street.

With this tremendous increase in economic development, Ansonia has been actively working to improve its infrastructure by paving many of its roads, redoing sidewalks and making necessary upgrades to our buildings. By securing millions in grants, we have upcoming projects that will reconstruct major thoroughfares, create additional parking for our new market rate apartments, and will soon be reconstructing a major section of road in the downtown at the intersection of State Street and North Main Street. Ansonia has also recently reinvested over \$400,000 in its Water Pollution Control Facility and has recently completed another segment of its riverwalk, which now spans the Naugatuck River from Target heading towards Main Street. Through a future routing study, we are making plans which will continue the path north towards Seymour. Finally, our train station and surrounding sidewalks will see new improvements with a State Department of Transportation grant to improve walkability and pedestrian accessibility.

City of Ansonia  
Elected and Appointed Officials  
Fiscal Year 2023

**Mayor**

David S. Cassetti

**Board of Aldermen**

1<sup>st</sup> Ward: Daniel King, Charlie Stowe  
2<sup>nd</sup> Ward: Steven Adamowski, Bobbi Tar  
3<sup>rd</sup> Ward: Joseph Cassetti, Joe Jeanett, Jr.  
4<sup>th</sup> Ward: Robert Knott  
5<sup>th</sup> Ward: Joseph Jauman, Chicago Rivers  
6<sup>th</sup> Ward: Tony Mammone, Dr. Josh Stuart (President)  
7<sup>th</sup> Ward: David Blackwell, Jr., Frank DeLibero, Jr.

**Board of Appointment and Taxation**

Gary Cassetti, Chairman  
John Maloney  
Michael D'Alessio  
Rasheem Gonzalez  
David Papcin  
Brendan McTighe  
Robert Jaskilka

**Board of Education**

Richard Bshara, President  
Christopher Phipps  
Beth LeBerge  
Fran DiGiorgi  
Tracey DeLibero  
Sharon Voroschak  
David Knapp

**City Treasurer**

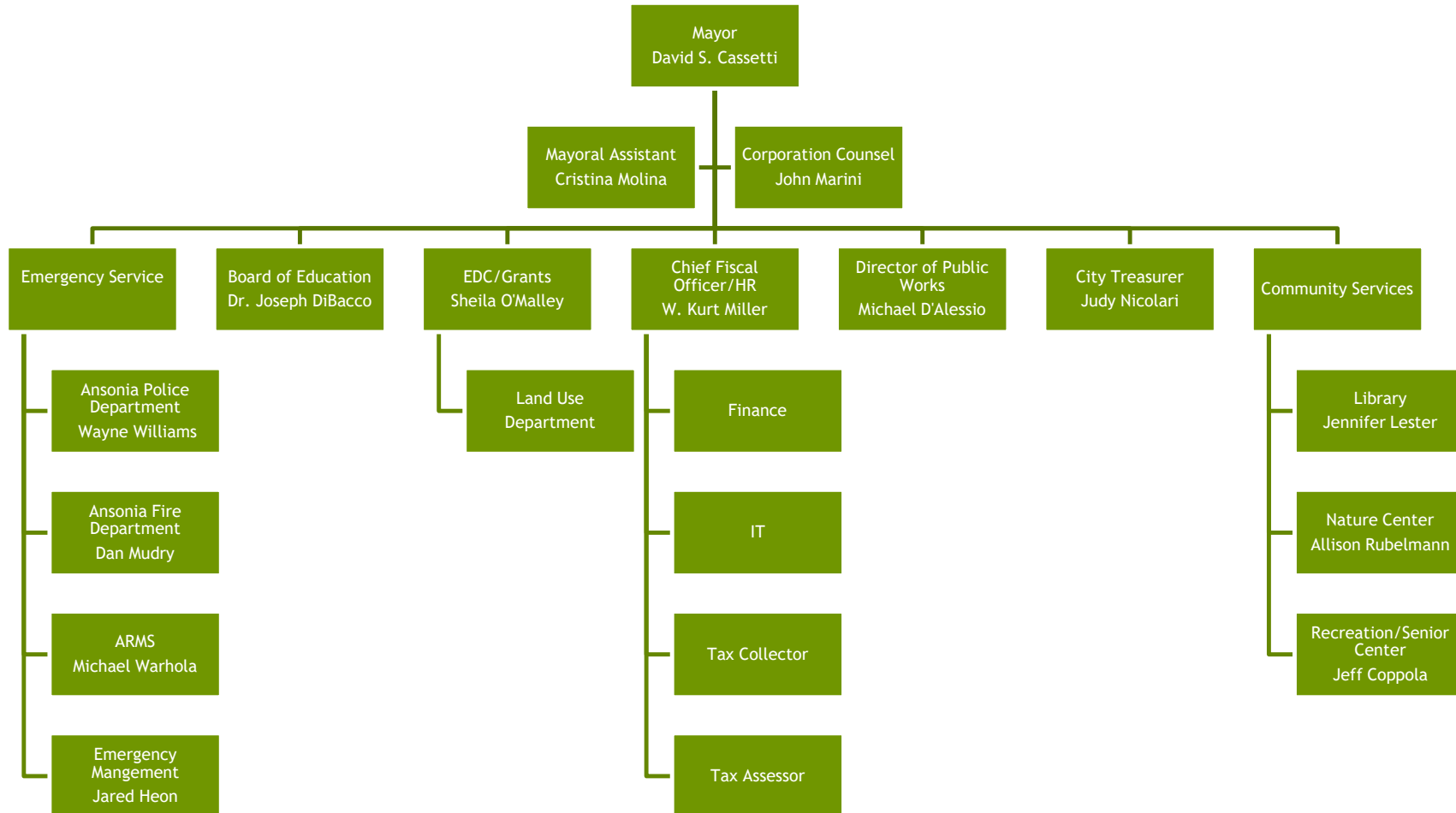
Judith Larkin Nicolari

## **General Government Staff**

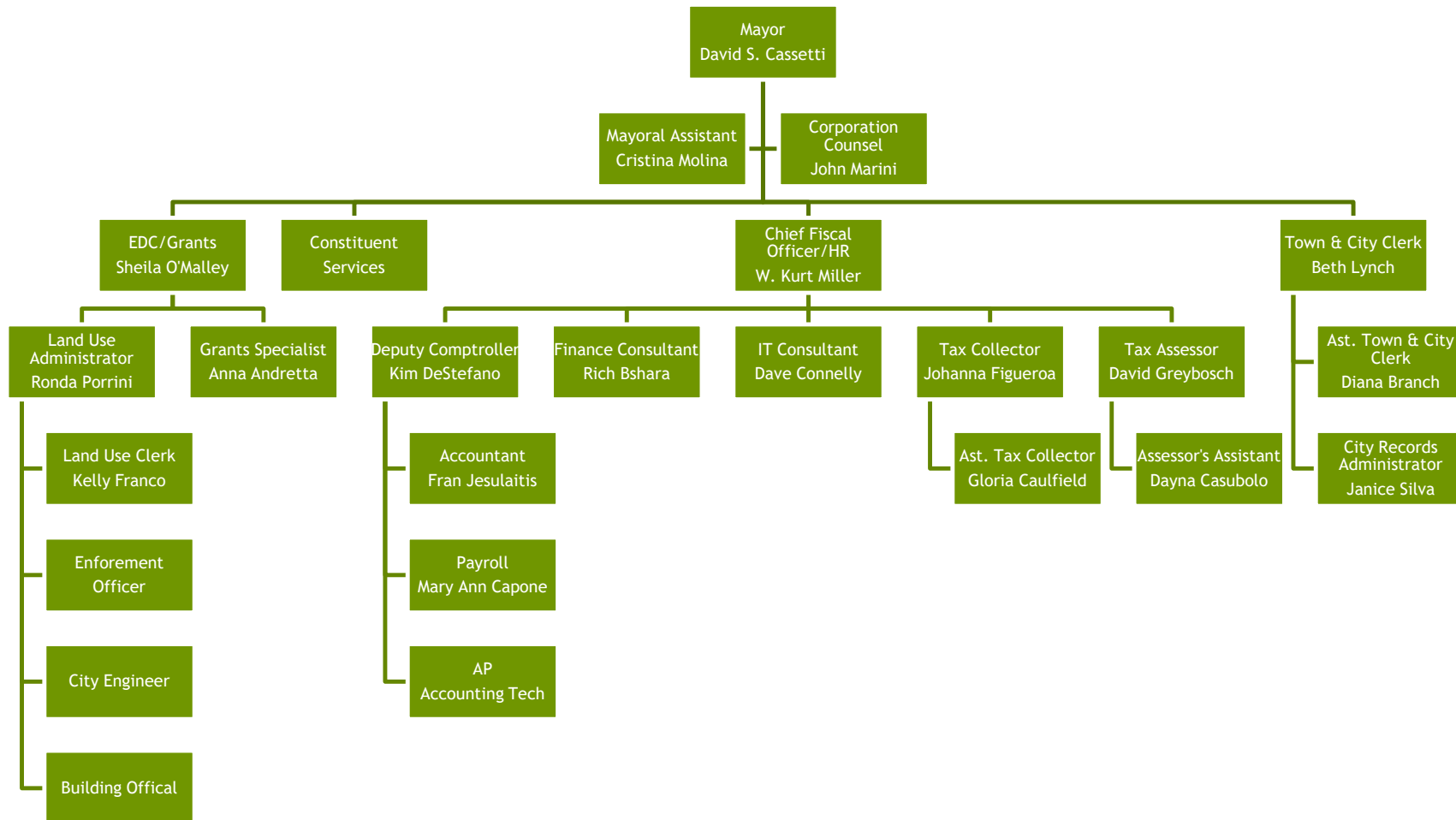
Corporation Counsel	John Marini
Chief Fiscal Officer	W. Kurt Miller
EDC/Grants	Sheila O'Malley
Superintendent of Schools	Dr. Joseph DiBacco
Tax Assessor	David Greybosch
Tax Collector	Johanna Figueroa
Town & City Clerk	Elizabeth Lynch
City Engineer	Fred D'Amico
Police Chief	Wayne Williams
Fire Chief	Daniel Mudry
ARMS Chief	Michael Warhola
Emergency Management Director	Jared Heon
Building Inspector	Nick Behun
Zoning Enforcement Officer	Ronda Porrini
Director of Public Works	Michael D'Alessio
Library Director	Jennifer Lester
Recreation Director	Jeffrey Coppola
Ast. Comptroller	Kimberly DeStefano
Nature Center Director	Allison Rubelmann



# Mayor's Senior Staff



# City Hall Staff







# City of Ansonia

253 Main Street  
Ansonia, Connecticut 06401

April 7, 2022

On behalf of Mayor Cassetti and his entire staff, it is my honor and privilege to be able to present to you the Mayor's Fiscal Year 2023 Budget.

You will find that this year's budget is in somewhat of a different format than what you have seen in the past. It is the culmination of over 6 months of work and is designed to be both transparent and easily understandable-both requirements that Mayor Cassetti has insisted on. In addition to providing information on the budget, we are including information on the City's overall financial condition. Budgets are living documents and our plan is to continually update and improve this document each year based on feedback and the changing needs of the residents.

Preparations for the FY 23 budget began back in October with the creation of a budget outline and an action plan. With this basic foundational plan in place, we moved forward discussing what our residents need for the coming fiscal year as well as the long- and short-term strategies we should be considering. This discussion allowed us to firm up our goals for FY 23 which led us to a review of our core financials.

Our bond rating with S&P remains strong at AA-. Our debt ratios remain extremely strong at 3.49%. Our total fund balance, or cash reserves, as of June 30, 2021 sits at \$9,201,920 or 15.17% with our unassigned fund balance at a very strong \$5,037,074 or 8.30%. FY 22 tax collections are continuing to trend in a positive fashion and are 0.27% head of 21's collection rates. Finally, our FY 21 audit has come back with no significant comments or deficiencies and a budget surplus.

With this understanding of our core financial position, we reviewed all of our goals to determine what the short-term and long-term impacts will be. Every step taken will be a step that moves the City forward. Tremendous progress has been made over the last eight years and that progress must be sustained so we can continue to attract new business and economic opportunity to the City. We want to continue to have a consistent and predicable mill rate so that businesses are able to forecast their profits and grow and prosper so that our residents do not shelter the tax burden alone.

This City's sustained progress has been one of the main drivers in keeping the mill rate level. Our goal each year is to have the organic growth of the grand list and the taxes collected from it, be enough to cover the increase in expenses. Sustained economic development is truly the engine that powers the City. The better it's results, the more positive impact it has on the budget.

With a level mill rate the top priority, we needed to account for several other important goals, primarily public safety and public education. I am proud to say that we have fully funded our Police, Fire, ARMS and Board of Education again this year. These are the pillars our community is built on and they need to



be given the utmost consideration each year. Other critical areas included technology, our capital and infrastructure needs and the ability to properly staff our departments to best serve our residents.

With the lingering impact of the COVID-19 pandemic, we knew crafting this budget would be a challenge. This challenge became even more difficult over the last few months due to the pressures being place on our overall economy stemming from social, political and foreign concerns. We have seen a dramatic spike in the price of certain goods, service and commodities. These increases are being seen across the board and have caused increases in many areas of the budget.

Due to circumstances beyond our control, our expenses for FY 23 will be increasing \$1,475,957 or 2.49% over FY 22. Two areas of the budget have seen significant upward trending in year over year costs; City Utilities are up \$542,300 or 20.37% and Waste Collection is up \$348,300 or 20.77%. These two lines alone make up 60.34% of the overall increase in expenses year over year. While we have put plans in place to try to control our long-term costs, because of outside forces, we are still being hit with these increases.

However, as you will see in the documentation provided, many of our departments came in with budgets with zero, or little to no increases. Our department heads have worked extremely hard to keep their budgets in check while still providing much needed services to the residents. It is because of this hard work and effort we had the ability to offset those budgets and control expenses as well as we did.

And with all of that said, the budget being presented today is still less than it was in 2014!!

I look forward to working with the members of the Board of Apportionment and Taxation and the members of the Board of Aldermen on finalizing the budget. Collaboratively, using a multi-year perspective, we can approach the decisions necessary to create an overall financial plan that is responsive to the current economic climate and maintains the service levels and sense of community we are all so proud of.

Respectfully submitted,



W. Kurt Miller  
Chief Fiscal Officer  
City of Ansonia



**City of Ansonia**  
**Board of Aldermen Approved**  
**Financial Guidelines**  
**January 12, 2021**

**1) Fund Balance Guideline**

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

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

**2) Debt Service Goal**

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

**3) OPEB Trust Fund Policy**

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



# Debt Policy and Guidelines

## Approved by the Board of Aldermen

### January 12, 2021

#### Debt Policy

##### **Introduction**

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

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

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

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

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

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

## **DEBT AUTHORIZATION**

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

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

### **REFUNDING OF EXISTING DEBT**

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

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

### **OBJECTIVES OF ISSUING DEBT**

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

### **LEGAL LIMITATIONS**

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

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

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

### CRITERIA

#### Short Term Debt

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

#### Long Term Debt

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

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

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

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

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

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

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

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

#### **METHOD OF SALE**

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

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

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

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

### **DISCLOSURE/ARBITRAGE COMPLIANCE**

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

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

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

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

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

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



CITY OF ANSONIA, CONNECTICUT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
 YEAR ENDED JUNE 30, 2021

	Budgeted amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original Budget	Final Budget		
Total Revenue	\$ 57,673,556.00	\$ 59,038,807.00	\$ 58,515,801.00	\$ (523,006.00)
Total Expenditures	<u>\$ 57,673,556.00</u>	<u>\$ 59,195,666.00</u>	<u>\$ 57,395,392.00</u>	<u>\$ 1,800,235.00</u>
Excess of Revenue Over/Under		\$ (156,859.00)	\$ 1,120,409.00	\$ (2,323,241.00)
Other Financing Sources				
Proceeds from Escrow		\$ 156,859.00	\$ 4,154,669.00	\$ 3,997,810.00
Operating Tranfers In/Out		<u>\$ -</u>	<u>\$ (3,360,255.00)</u>	<u>\$ (3,360,255.00)</u>
Total Other Funding Sources		\$ -	\$ 794,414.00	\$ 637,555.00
Surplus/Deficit for FY 21			\$ 1,914,823.00	①
Fund Balance on July 1, 2020			\$ 7,287,097.00	
Total Fund Balance as of July 1, 2021			\$ 9,093,063.00	14.99%
OTHER CHANGES (RESERVATIONS OF FUND BALANCE):				
Designated for bond projects			\$ (474,414.00)	
Committed for medical costs			\$ (400,000.00)	
Committed for compensated absences			\$ (400,000.00)	
Committed for capital projects			\$ (654,932.00)	
Committed for future budgets			\$ (1,260,500.00)	
Committed for workers compensation			\$ (275,000.00)	
Committed for Board of Education			<u>\$ (700,000.00)</u>	
Total Assigned Fund Balance as of July 1, 2021			\$ (4,164,846.00)	6.87%
Total Unassigned Fund Balance at July 1, 2021			\$ 4,928,217.00	8.12%

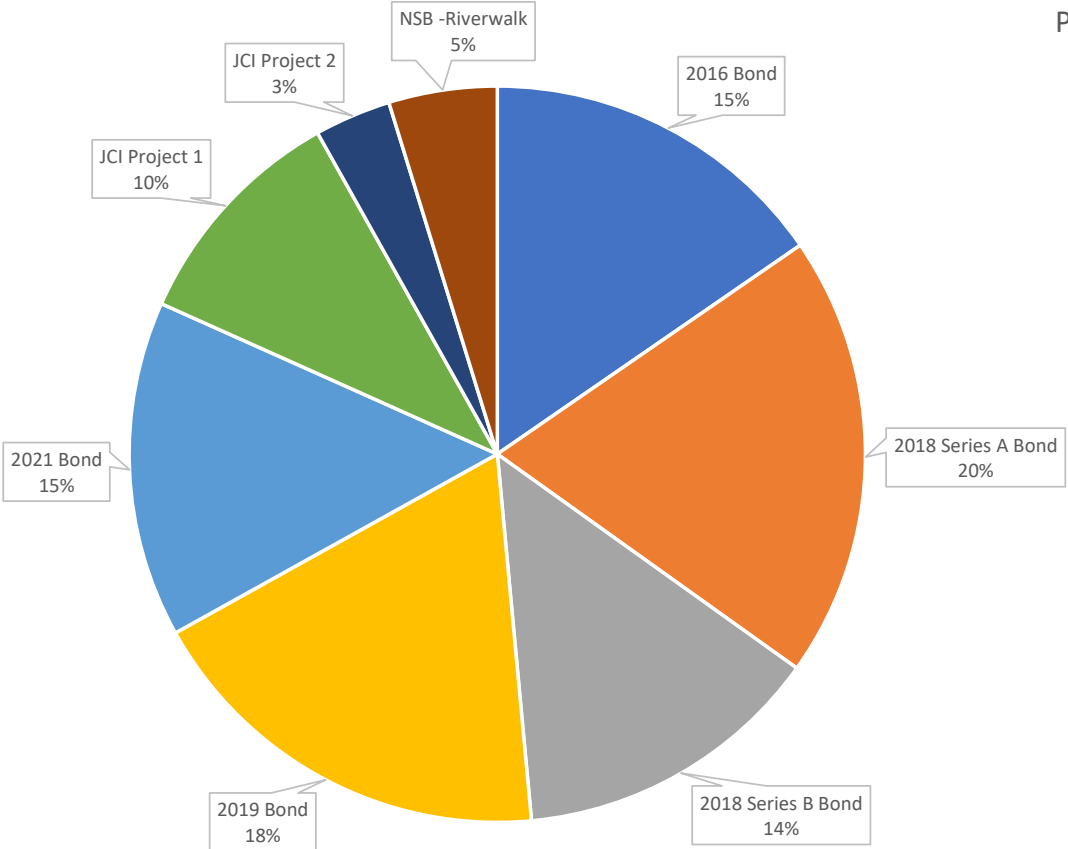
① Unbudget premium on BANS of \$794,414 later adjusted for but still was better than anticipated by \$637,555

FY 23 Total Expenditures      \$ 60,656,930.31

## Total Bonded Debt Service

Fiscal Year	Principal	Interest	Debt Service	Annual Change	Debt Ratio
2021	\$ 990,000	\$ 584,154	\$ 1,574,154		2.70%
2022	\$ 1,182,207	\$ 822,178	\$ 2,004,385	\$ 430,231	3.39%
2023	\$ 1,289,239	\$ 826,593	\$ 2,115,832	\$ 111,447	3.49%
2024	\$ 1,527,002	\$ 797,375	\$ 2,324,377	\$ 208,545	
2025	\$ 1,535,691	\$ 752,336	\$ 2,288,027	\$ (36,350)	
2026	\$ 1,478,154	\$ 705,730	\$ 2,183,883	\$ (104,144)	
2027	\$ 1,496,236	\$ 657,798	\$ 2,154,034	\$ (29,849)	
2028	\$ 1,514,618	\$ 608,363	\$ 2,122,981	\$ (31,053)	
2029	\$ 1,533,310	\$ 558,222	\$ 2,091,532	\$ (31,449)	
2030	\$ 1,557,323	\$ 511,118	\$ 2,068,441	\$ (23,091)	
2031	\$ 1,571,668	\$ 466,842	\$ 2,038,510	\$ (29,931)	
2032	\$ 1,578,843	\$ 421,938	\$ 2,000,782	\$ (37,728)	
2033	\$ 1,598,484	\$ 376,252	\$ 1,974,737	\$ (26,045)	
2034	\$ 1,408,482	\$ 329,585	\$ 1,738,068	\$ (236,669)	
2035	\$ 1,433,849	\$ 289,386	\$ 1,723,236	\$ (14,832)	
2036	\$ 1,459,597	\$ 247,939	\$ 1,707,537	\$ (15,699)	
2037	\$ 1,142,420	\$ 208,788	\$ 1,351,209	\$ (356,328)	
2038	\$ 1,167,491	\$ 177,174	\$ 1,344,665	\$ (6,544)	
2039	\$ 907,944	\$ 148,672	\$ 1,056,616	\$ (288,049)	
2040	\$ 680,000	\$ 128,600	\$ 808,600	\$ (248,016)	
2041	\$ 440,000	\$ 117,031	\$ 557,031	\$ (251,569)	
2042	\$ 450,000	\$ 108,231	\$ 558,231	\$ 1,200	
2043	\$ 460,000	\$ 98,669	\$ 558,669	\$ 438	
2044	\$ 465,000	\$ 88,894	\$ 553,894	\$ (4,775)	
2045	\$ 475,000	\$ 79,013	\$ 554,013	\$ 119	
2046	\$ 485,000	\$ 68,919	\$ 553,919	\$ (94)	
2047	\$ 500,000	\$ 58,613	\$ 558,613	\$ 4,694	
2048	\$ 510,000	\$ 47,363	\$ 557,363	\$ (1,250)	
2049	\$ 520,000	\$ 35,888	\$ 555,888	\$ (1,475)	
2050	\$ 530,000	\$ 24,188	\$ 554,188	\$ (1,700)	
2051	\$ 545,000	\$ 12,263	\$ 557,263	\$ 3,075	
2052				\$ (557,263)	
Total	\$ 32,432,559	\$ 10,358,118	\$ 42,790,677		

City of Ansonia  
Debt Service  
Projections FY 22-23



## Debt Service

Fiscal Year	2016 Bonds		2018 Series A Bonds		2018 Series B Bonds		2019 Bonds		2021 Bonds		JCI Project 1		JCI Project 2		Newtown Savings Bank Riverwalk Loan	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 250,000	\$ 90,575	\$ 280,000	\$ 154,625	\$ 210,000	\$ 95,445	\$ 250,000	\$ 243,509	\$ -	\$ -						
2022	\$ 250,000	\$ 83,075	\$ 280,000	\$ 143,425	\$ 210,000	\$ 87,045	\$ 250,000	\$ 152,188	\$ -	\$ 310,026	\$ 167,157	\$ 46,303			\$ 25,051	\$ 116
2023	\$ 250,000	\$ 75,575	\$ 280,000	\$ 132,225	\$ 210,000	\$ 78,645	\$ 250,000	\$ 139,688	\$ -	\$ 312,631	\$ 142,114	\$ 72,994	\$ 57,541	\$ 13,750	\$ 99,583	\$ 1,085
2024	\$ 250,000	\$ 68,075	\$ 280,000	\$ 122,425	\$ 210,000	\$ 70,245	\$ 250,000	\$ 127,188	\$ 245,000	\$ 312,631	\$ 147,108	\$ 69,746	\$ 44,857	\$ 26,435	\$ 100,037	\$ 631
2025	\$ 250,000	\$ 63,075	\$ 280,000	\$ 116,125	\$ 210,000	\$ 63,945	\$ 250,000	\$ 114,688	\$ 255,000	\$ 302,831	\$ 169,188	\$ 66,383	\$ 46,175	\$ 25,117	\$ 75,329	\$ 172
2026	\$ 250,000	\$ 58,075	\$ 280,000	\$ 109,125	\$ 210,000	\$ 57,435	\$ 250,000	\$ 102,188	\$ 265,000	\$ 292,631	\$ 175,622	\$ 62,515	\$ 47,531	\$ 23,761		
2027	\$ 250,000	\$ 53,075	\$ 280,000	\$ 101,425	\$ 210,000	\$ 50,715	\$ 250,000	\$ 89,688	\$ 275,000	\$ 282,031	\$ 182,308	\$ 58,500	\$ 48,928	\$ 22,364		
2028	\$ 250,000	\$ 48,075	\$ 280,000	\$ 93,025	\$ 210,000	\$ 43,785	\$ 250,000	\$ 77,188	\$ 285,000	\$ 271,031	\$ 189,253	\$ 54,333	\$ 50,365	\$ 20,927		
2029	\$ 250,000	\$ 43,075	\$ 280,000	\$ 84,625	\$ 210,000	\$ 36,750	\$ 250,000	\$ 64,688	\$ 295,000	\$ 259,631	\$ 196,465	\$ 50,006	\$ 51,845	\$ 19,447		
2030	\$ 250,000	\$ 38,075	\$ 280,000	\$ 76,225	\$ 210,000	\$ 29,610	\$ 250,000	\$ 55,938	\$ 310,000	\$ 247,831	\$ 203,955	\$ 45,515	\$ 53,368	\$ 17,924		
2031	\$ 245,000	\$ 33,075	\$ 280,000	\$ 67,825	\$ 210,000	\$ 22,365	\$ 250,000	\$ 50,938	\$ 320,000	\$ 235,431	\$ 211,732	\$ 40,853	\$ 54,936	\$ 16,356		
2032	\$ 245,000	\$ 28,175	\$ 280,000	\$ 59,425	\$ 210,000	\$ 15,015	\$ 250,000	\$ 45,938	\$ 335,000	\$ 222,631	\$ 202,293	\$ 36,013	\$ 56,550	\$ 14,742		
2033	\$ 245,000	\$ 23,030	\$ 280,000	\$ 51,025	\$ 210,000	\$ 7,560	\$ 250,000	\$ 40,938	\$ 345,000	\$ 209,231	\$ 210,273	\$ 31,388	\$ 58,212	\$ 13,080		
2034	\$ 245,000	\$ 17,640	\$ 275,000	\$ 42,625			\$ 250,000	\$ 35,938	\$ 360,000	\$ 195,431	\$ 218,561	\$ 26,581	\$ 59,922	\$ 11,370		
2035	\$ 245,000	\$ 12,005	\$ 275,000	\$ 34,375			\$ 250,000	\$ 30,781	\$ 375,000	\$ 181,031	\$ 227,167	\$ 21,585	\$ 61,682	\$ 9,609		
2036	\$ 245,000	\$ 6,125	\$ 275,000	\$ 26,125			\$ 250,000	\$ 25,469	\$ 390,000	\$ 166,031	\$ 236,103	\$ 16,392	\$ 63,495	\$ 7,797		
2037			\$ 275,000	\$ 17,531			\$ 250,000	\$ 20,000	\$ 400,000	\$ 154,331	\$ 152,060	\$ 10,995	\$ 65,360	\$ 5,932		
2038			\$ 275,000	\$ 8,938			\$ 250,000	\$ 14,375	\$ 415,000	\$ 142,331	\$ 160,210	\$ 7,519	\$ 67,280	\$ 4,011		
2039							\$ 250,000	\$ 8,750	\$ 420,000	\$ 134,031	\$ 168,687	\$ 3,856	\$ 69,257	\$ 2,035		
2040							\$ 250,000	\$ 2,969	\$ 430,000	\$ 125,631						
2041									\$ 440,000	\$ 117,031						
2042									\$ 450,000	\$ 108,231						
2043									\$ 460,000	\$ 98,669						
2044									\$ 465,000	\$ 88,894						
2045									\$ 475,000	\$ 79,013						
2046									\$ 485,000	\$ 68,919						
2047									\$ 500,000	\$ 58,613						
2048									\$ 510,000	\$ 47,363						
2049									\$ 520,000	\$ 35,888						
2050									\$ 530,000	\$ 24,188						
2051									\$ 545,000	\$ 12,263						
2052																
Total	\$ 3,970,000	\$ 740,800	\$ 5,015,000	\$ 1,441,119	\$ 2,730,000	\$ 658,560	\$ 5,000,000	\$ 1,443,047	\$ 11,100,000	\$ 5,096,456	\$ 3,360,255	\$ 721,476	\$ 957,304	\$ 254,656	\$ 300,000	\$ 2,004

City of Ansonia  
Top 10 Tax Assessments  
October 2021

1.	United Illuminating, Co.	\$31,179,810
2.	Yankee Gas Services Co.	\$14,052,480
3.	AGS Ansonia LLC & Goldblum Assoc.	\$13,549,200
4.	Ansonia E&A LLC	\$8,799,500
5.	Target Corporation	\$7,418,180
6.	445 Beaver Brook LLC	\$6,250,900
7.	Ansonia Riverview Apartments LLC	\$4,146,400
8.	Regional Water Authority	\$3,996,310
9.	Ansonia BK LLC	\$3,744,900
10.	Intuitive Surgical, Inc.	\$3,142,580

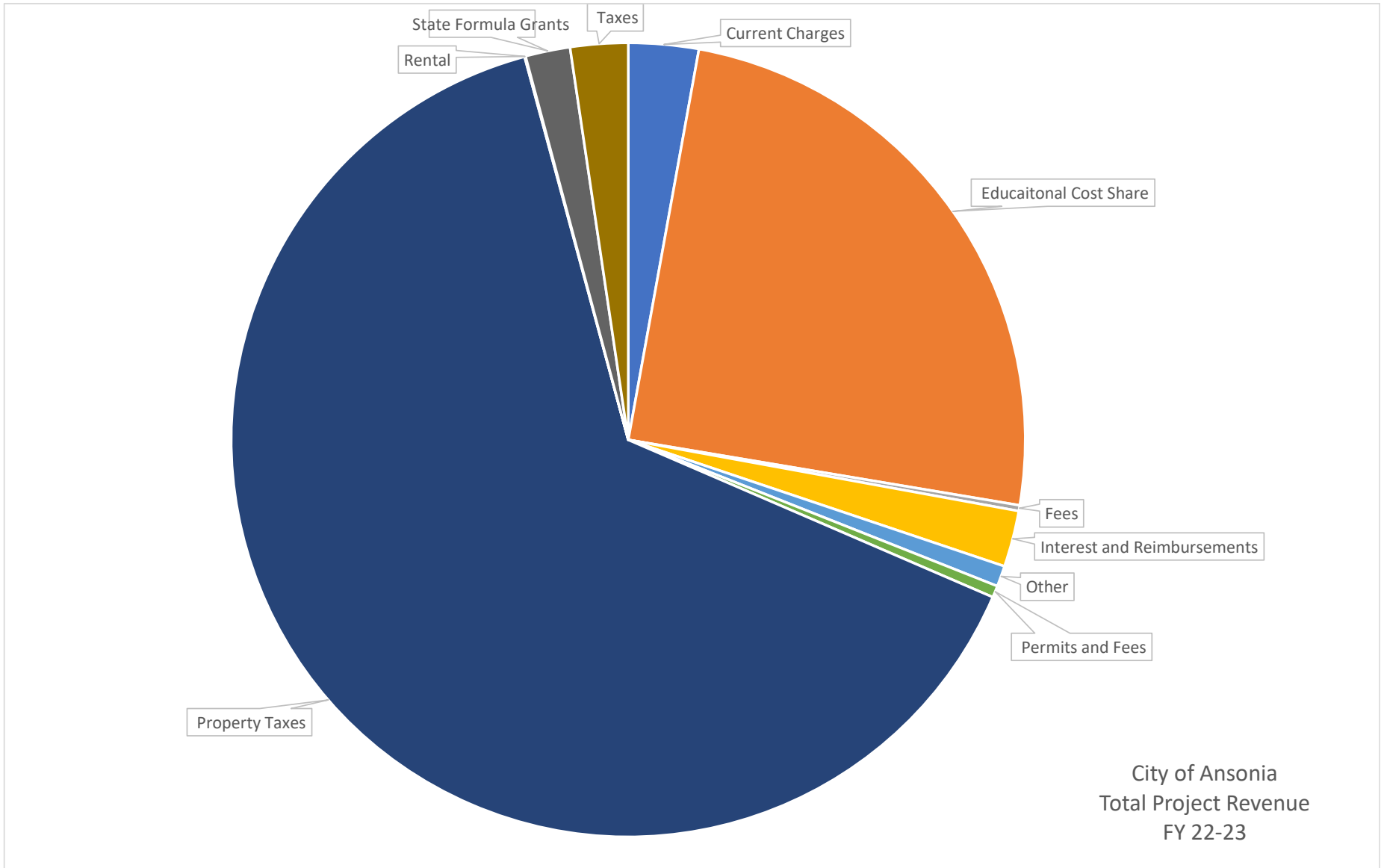
## Property Tax Calculation

	Budget Fiscal Year 2020-2021	Budget Fiscal Year 2021-2022	Budget Fiscal Year 2022-2023
Gross Grand List			
Motor Vehicles	\$ 102,779,050	\$ 108,157,760	\$ 140,834,390
Personal Property	\$ 67,945,353	\$ 70,888,858	\$ 86,593,403
Real Estate	\$ 979,630,445	\$ 979,460,633	\$ 984,727,010
Total	\$ 1,150,354,848	\$ 1,158,507,251	\$ 1,212,154,803
Less : Exemptions			
Motor Vehicles	\$ (2,184,530)	\$ (2,320,980)	\$ (1,644,810)
Personal Property	\$ (4,940,360)	\$ (10,419,731)	\$ (11,491,966)
Real Estate	\$ (143,563,290)	\$ (144,295,040)	\$ (143,027,180)
Total	\$ (150,688,180)	\$ (157,035,751)	\$ (156,163,956)
Net Grand List (Taxable Basis)			
Motor Vehicles	\$ 100,594,520	\$ 105,836,780	\$ 139,189,580
Personal Property	\$ 63,004,993	\$ 60,469,127	\$ 75,101,437
Real Estate	\$ 836,067,155	\$ 835,165,593	\$ 841,699,830
Total Net Grand List	\$ 999,666,668	\$ 1,001,471,500	\$ 1,055,990,847
Collection Rate	97.50%	98.00%	98.00%
Net Collectible After Bad Debt Allowance	\$ 974,675,001	\$ 981,442,070	\$ 1,034,871,030
Mill Rate	37.80	37.80	37.80
	\$ 36,842,715	\$ 37,098,510	\$ 39,118,125
Revenue Deductions			
(Less)Plus :Rounding Adjustment - Abatement	\$ -	\$ (224)	\$ (436)
Less : Circuit Breaker	\$ (114,313)	\$ (107,968)	\$ (110,000)
Total Revenue Deductions	\$ (114,313)	\$ (108,192)	\$ (110,436)
Net Tax Revenue	\$ 36,728,402	\$ 36,990,318	\$ 39,007,689

## Budget Summary

	Actual Budget FY 2020 - 2021	Projected Budget FY 2021 - 2022	Mayor's Budget FY 2022 - 2023	BoAT Budget FY 2022 - 2023	BoA Final Budget FY 2022 - 2023
<b><u>CITY REVENUES</u></b>					
Taxes	\$ 1,803,288	\$ 1,346,400	\$ 1,420,000	\$ -	\$ -
Permits and Fees	\$ 324,578	\$ 221,500	\$ 288,500	\$ -	\$ -
Educational Cost Share	\$ 15,134,114	\$ 15,031,669	\$ 15,031,668	\$ -	\$ -
State Formula Grants	\$ 1,083,289	\$ 1,994,286	\$ 1,106,373	\$ -	\$ -
Current Charges	\$ 2,281,285	\$ 1,689,000	\$ 1,731,000	\$ -	\$ -
Fees	\$ 123,178	\$ 195,600	\$ 144,000	\$ -	\$ -
Rental	\$ 31,017	\$ 27,200	\$ 27,200	\$ -	\$ -
Other	\$ 774,621	\$ 424,500	\$ 514,500	\$ -	\$ -
Interest and Reimbursements	\$ -	\$ 1,260,500	\$ 1,386,000	\$ -	\$ -
Property Taxes- at 37.80 Mills on Net Grand List of \$999,666,668 at 97.5% Collection Rate	\$ 36,745,790				
Property Taxes- at 37.80 Mills on Net Grand List of \$1,001,471,500 at 98% Collection Rate		\$ 36,990,318			
Property Taxes- at 37.80 Mills on Net Grand List of \$1,055,990,847 at 98% Collection Rate			\$ 39,007,689	\$ 39,007,689	\$ 39,007,689
<b>TOTAL CITY REVENUES</b>	<u>\$ 58,301,161</u>	<u>\$ 59,180,973</u>	<u>\$ 60,656,930</u>	<u>\$ 39,007,689</u>	<u>\$ 39,007,689</u>
<b><u>CITY EXPENDITURES</u></b>					
City Government Expenses	\$ 3,576,560	\$ 3,751,070	\$ 3,851,579	\$ -	\$ -
City Public Works	\$ 2,162,279	\$ 2,097,370	\$ 2,278,097	\$ -	\$ -
City Utilities	\$ 2,838,577	\$ 2,662,700	\$ 3,205,000	\$ -	\$ -
City Information Technology	\$ 241,515	\$ 286,390	\$ 327,700	\$ -	\$ -
City Public Safety	\$ 7,047,123	\$ 6,719,149	\$ 7,019,308	\$ -	\$ -
City Employee Benefits	\$ 5,989,124	\$ 5,934,017	\$ 5,706,118	\$ -	\$ -
City Insurances	\$ 1,065,000	\$ 1,050,029	\$ 1,017,862	\$ -	\$ -
Capital Fund	\$ 715,270	\$ 662,356	\$ 671,133	\$ -	\$ -
B.O.A.T and Contingency Fund	\$ 392,340	\$ 412,679	\$ 459,225	\$ -	\$ -
Debt Service Costs	\$ 2,701,330	\$ 2,058,084	\$ 2,194,696	\$ -	\$ -
Board of Education	\$ 31,572,042	\$ 33,547,129	\$ 33,926,212	\$ -	\$ -
<b>TOTAL CITY EXPENDITURES</b>	<u>\$ 58,301,161</u>	<u>\$ 59,180,973</u>	<u>\$ 60,656,930</u>	<u>\$ -</u>	<u>\$ -</u>



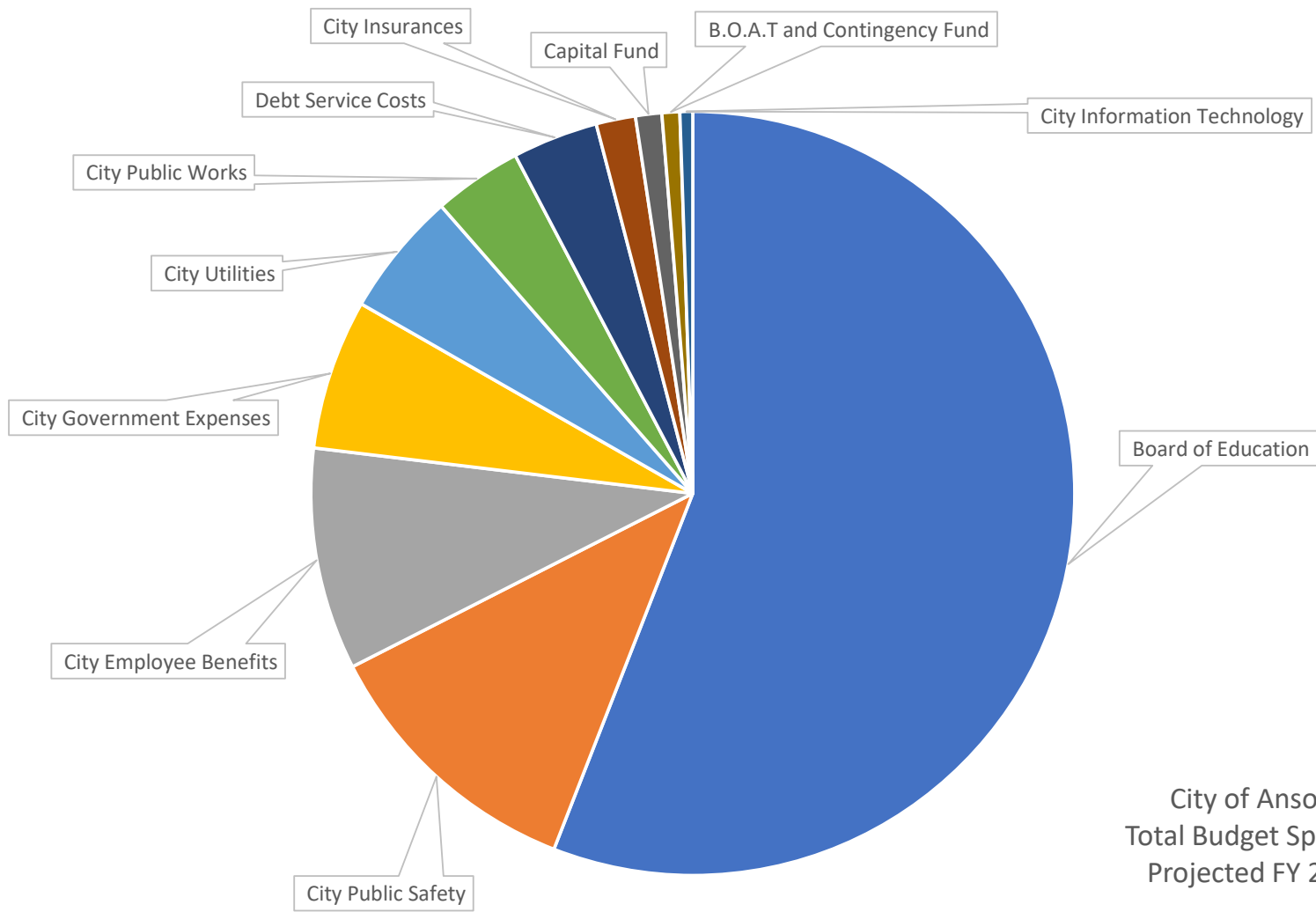


## Revenue

DEPT NUM	DEPT DESC	ACCCOUNT NUMBER	DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	MAYOR'S REQUEST	BOAT	BOA
41	Property Tax	1005.41.4135.000000.41000.00001	TAXES	\$ 36,745,790	\$ 36,990,318	\$ 39,007,689		
Total				\$ 36,745,790	\$ 36,990,318	\$ 39,007,689	\$ -	\$ -
41	Taxes	1005.41.4135.000000.41000.00003	PRIOR YEAR TAXES COLLECTED	\$ 739,988	\$ 446,400	\$ 405,000		
41	Taxes	1005.41.4135.000000.41000.00005	MOTOR VEHICLE SUPPLEMENT	\$ 471,330	\$ 480,000	\$ 600,000		
41	Taxes	1005.41.4135.000000.41000.00007	LIENS, INTEREST & WARRANT INCOME	\$ 453,699	\$ 350,000	\$ 350,000		
41	Taxes	1005.41.4135.000000.41000.00009	TAXSERV FEES	\$ 74,946				
41	Taxes	1005.41.4135.000000.41000.00010	TAX OVER- PAYMENTS	\$ 63,325	\$ 70,000	\$ 65,000		
41 Total				\$ 1,803,288	\$ 1,346,400	\$ 1,420,000	\$ -	\$ -
42	Permits and Fees	1005.42.4151.000000.42130.00090	EXCAVATION PERMITS	\$ 925	\$ 1,500	\$ 1,500		
42	Permits and Fees	1005.42.4151.000000.42201.00000	BUILDING DEPARTMENT FEES	\$ 240,896	\$ 165,000	\$ 204,000		
42	Permits and Fees	1005.42.4151.000000.42201.00500	PLANNING & ZONING	\$ 15,178	\$ 25,000	\$ 25,000		
42	Permits and Fees	1005.42.4151.000000.42201.00505	ZONING ENFORCEMENT FEES	\$ 40,750	\$ 20,000	\$ 50,000		
42	Permits and Fees	1005.42.4151.000000.42201.00510	INLAND WETLAND FEE	\$ -				
42	Permits and Fees	1005.42.4201.000000.42130.00092	FINGERPRINT PERMITS	\$ 26,829	\$ 10,000	\$ 8,000		
42 Total				\$ 324,578	\$ 221,500	\$ 288,500	\$ -	\$ -
43	ECS	1005.43.4199.000000.43300.00110	EDUCATION EQUALIZER	\$ 15,134,114	\$ 15,031,669	\$ 15,031,668		
Total				\$ 15,134,114	\$ 15,031,669	\$ 15,031,668	\$ -	\$ -
	State Grants	1005.43.4199.000000.43300.00105	ADULT EDUCATION TUITION	\$ 117,415	\$ 109,839	\$ 114,947		
43	State Grants	1005.43.4199.000000.43300.00115	NON PUBLIC HEALTH AND WELFARE	\$ 10,583	\$ -			
43	State Grants	1005.43.4199.000000.43300.00200	TELECOMMUNICATION PROPERTY TAX	\$ 23,718	\$ 22,000	\$ 22,000		
43	State Grants	1005.43.4199.000000.43300.00205	PA SPEC VET EXEMPTION	\$ 15,196	\$ 18,000	\$ 18,000		
43	State Grants	1005.43.4199.000000.43300.00210	DISABLED EXEMPTIONS	\$ 1,922	\$ -			
43	State Grants	1005.43.4199.000000.43300.00215	MASHANTUCKET FUND	\$ 113,045	\$ 113,045	\$ 113,045		
43	State Grants	1005.43.4199.000000.43300.00220	DISTRESSED MUNICIPALITIES	\$ 88,347	\$ 14,000			
43	State Grants	1005.43.4199.000000.43300.00225	TOWN ROAD AID	\$ 315,883	\$ 315,787	\$ 315,657		
43	State Grants	1005.43.4199.000000.43300.00230	LOCAL CAPITAL INFRA PROGRAM	\$ 181,189	\$ 181,189	\$ 183,166		

				FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
DEPT NUM	DEPT DESC	ACCOUNT NUMBER	DESCRIPTION	Actual	Projected	MAYOR'S REQUEST	BOAT	BOA
43	State Grants	1005.43.4199.000000.43300.00235	MUNICIPAL PROJECTS	\$ 85,419	\$ 85,419	\$ 85,419		
43	State Grants	1005.43.4199.000000.43300.00300	YOUTH SERVICE BUREAU	\$ 26,841	\$ 16,162	\$ 16,162		
43	State Grants	1005.43.4199.000000.43600.00000	PILOT STATE PROPERTY TAX	\$ 61,845	\$ 61,845	\$ 217,977		
43	State Grants	1005.43.4199.000000.43900.00000	PILOT-AHA	\$ 14,094	\$ 20,000	\$ 20,000		
			MUNICIPAL REVENUE SHARING ACCOUNT	\$ 27,793		\$ -		
			DISTRESSED MUNICIPALITIES		\$ 1,037,000	\$ -		
43 Total				\$ 1,083,289	\$ 1,994,286	\$ 1,106,373	\$ -	\$ -
44	Current Charges	1005.44.4109.000000.44709.00715	BOXING PROGRAM	\$ -				
44	Current Charges	1005.44.4109.000000.44709.00720	SUMMER CAMP FEES	\$ -		\$ 5,000		
44	Current Charges	1005.44.4147.000000.44010.00400	TOWN & CITY CLERK REVENUE	\$ 566,186	\$ 450,000	\$ 450,000		
44	Current Charges	1005.44.4147.000000.44102.00000	VACANT PROPERTY REGISTRATION	\$ 1,440	\$ 2,000	\$ 2,000		
44	Current Charges	1005.44.4199.000000.44010.00410	WPCA ADMIN ALLOCATION	\$ 60,000	\$ 60,000	\$ 72,000		
44	Current Charges	1005.44.4201.000000.44104.00000	POLICE MISCELLANEOUS	\$ 27,345	\$ 12,000	\$ 12,000		
44	Current Charges	1005.44.4201.000000.44201.00600	PRIVATE DUTY FEES	\$ 772,584	\$ 300,000	\$ 300,000		
44	Current Charges	1005.44.4201.000000.44201.00605	POLICE OVERTIME REVENUE	\$ 6,592	\$ 12,000	\$ 12,000		
44	Current Charges	1005.44.4203.000000.44202.00000	FIRE WATCH DUTY FEES	\$ 1,000	\$ 1,000	\$ 1,000		
44	Current Charges	1005.44.4207.000000.44867.00000	AMBULANCE COLLECTION	\$ 799,517	\$ 775,000	\$ 800,000		
44	Current Charges	1005.44.4219.000000.44502.00000	FIRE MARSHALL FEES	\$ 1,545	\$ 2,000	\$ 2,000		
44	Current Charges	1005.44.4399.000000.44403.00000	REFUSE DUMPING FEES	\$ 30,681	\$ 75,000	\$ 75,000		
44	Current Charges	1005.44.4503.000000.44709.00700	CULTURAL COMM REVENUE	\$ 5,975				
44	Current Charges	1005.44.4503.000000.44709.00705	REG BASKETBALL	\$ -				
44	Current Charges	1005.44.4503.000000.44709.00710	RECREATION- ONGOING PROGRAMS	\$ 2,500				
44	Current Charges	1005.44.4505.000000.44710.00000	NATURE CENTER PROGRAM FEES	\$ 5,922				
44 Total				\$ 2,281,285	\$ 1,689,000	\$ 1,731,000	\$ -	\$ -
45	Fees	1005.45.4135.000000.45501.00000	HILLTOP WATER LINE ASSESSMENT	\$ -				
45	Fees	1005.45.4199.000000.45102.00800	BLIGHT FEES	\$ 111,563	\$ 150,000	\$ 125,000		
45	Fees	1005.45.4199.000000.45102.00805	CITY-OTHER INCOME(RELOCATION,ETC)	\$ 5,000	\$ 26,600	\$ -		
45	Fees	1005.45.4201.000000.45102.00810	POLICE FINES	\$ 6,615	\$ 19,000	\$ 19,000		
45 Total				\$ 123,178	\$ 195,600	\$ 144,000	\$ -	\$ -

				FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
DEPT NUM	DEPT DESC	ACCOUNT NUMBER	DESCRIPTION	Actual	Projected	MAYOR'S REQUEST	BOAT	BOA
47	Rental	1005.47.4199.000000.47901.01000	PROBATE COURT RENTAL	\$ 23,817	\$ 20,000	\$ 20,000		
47	Rental	1005.47.4199.000000.47901.01001	RENTAL INCOME-ATP BLDG	\$ -	\$ -			
47	Rental	1005.47.4199.000000.47901.01002	RENTAL INCOME-WORKPLACE BUILDING	\$ 7,200	\$ 7,200	\$ 7,200		
47	Rental	1005.47.4199.000000.47901.01003	RENTAL INCOME-RED WING HOUSE	\$ -	\$ -			
47 Total				\$ 31,017	\$ 27,200	\$ 27,200	\$ -	\$ -
48	Other	1005.48.4101.000000.48990.01201	OTHER DEPARTMENT REVENUE	\$ 58,243	\$ 50,000	\$ 50,000		
48	Other	1005.48.4101.000000.48990.01202	AMEX CREDIT CARD REDEMPTION POINT REVENUE	\$ -	\$ 1,000	\$ 1,000		
48	Other	1005.48.4101.000000.48990.01208	PANDEMIC EXPENSES REVENUE	\$ 465,786	\$ 25,000			
48	Other	1005.48.4199.000000.48400.01102	VETS CHRISTMAS FUND	\$ -	\$ 500	\$ 500		
48	Other	1005.48.4199.000000.48400.01103	DONATIONS REVENUE	\$ -				
48	Other	1005.48.4199.000000.48990.01200	POSTAGE REIM FROM PROBATE	\$ 5,627	\$ 5,000	\$ 5,000		
48	Other	1005.48.4199.000000.48990.01300	PROCEEDS FROM MUN PARKING AUTH	\$ 18,000				
48	Other	1005.48.4201.000000.48400.01100	CAT POUND/ANIMAL SHELTER RENOVATIONS	\$ 4,795				
48	Other	1005.48.4201.000000.48400.01101	ANIMAL FUND (PREV DOG FUND)	\$ 13,051	\$ 6,000	\$ 6,000		
48	Other	1005.48.4201.000000.48990.01204	SPECIAL OPERATIONS PD SEIZED ITEMS	\$ -				
48	Other	1005.48.4201.000000.48990.01207	POLICE PROMOTIONAL TESTING	\$ -	\$ 12,000	\$ 12,000		
48	Other	1005.48.4399.000000.48990.01203	METAL RECYCLING CREDIT (CALAMARI)	\$ 59,248	\$ 50,000	\$ 55,000		
48	Other	1005.48.4899.000000.46101.00900	EARNED INTEREST --S T I F	\$ 433				
48	Other	1005.48.4899.000000.46101.00905	EARNED INTEREST-WEBSTER BANK	\$ 12,936	\$ 100,000	\$ 100,000		
48	Other	1005.48.4899.000000.48990.01205	INSURANCE REFUNDS & DIVIDENDS	\$ 18,005				
48	Other	1005.48.4899.000000.48990.01206	MISCELLANEOUS INCOME	\$ 118,498	\$ 175,000	\$ 175,000		
			JCI Project Z Recs			\$ 110,000		
48 Total				\$ 774,621	\$ 424,500	\$ 514,500	\$ -	\$ -
49	Interest and Reimbursement	1005.49.4101.000000.49010.00000	FUND BALANCE AS INCOME	\$ -	\$ 380,500	\$ 330,000		
49	Interest and Reimbursement	1005.49.4101.000000.49010.00001	FUND BALANCE AS INCOME BOND PREM 11.1	\$ -	\$ 320,000	\$ 375,000		
			FUND BALANCE AS INCOME BOND PREM 5.0		\$ 160,000	\$ -		
49	Interest and Reimbursement	1005.49.4899.000000.49301.00000	PROCEEDS FROM BONDS					
49	Interest and Reimbursement	1005.49.4899.000000.49306.00000	PROCEEDS FR 2016 REF BOND PREM	\$ -				
			FUND BALANCE - BOE REFUND		\$ 400,000	\$ 681,000		
49 Total				\$ -	\$ 1,260,500	\$ 1,386,000	\$ -	\$ -
Grand Total				\$ 58,301,161	\$ 59,180,973	\$ 60,656,930	\$ -	\$ -



City of Ansonia  
 Total Budget Spending  
 Projected FY 22-23

## Expenses

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
201	City Government	1005.41.4199.419906.51900.00000	SUPERINTENDANT/VET GRAVES/FLAGS	\$ 500	\$ 500	\$ 500	\$ 500		
201	City Government	1005.41.4199.419908.51620.00000	PERSONNEL ADMIN	\$ -					
201	City Government	1005.41.4199.419910.51900.00000	BOARD OF ALDERMAN SECRETARY	\$ 5,143	\$ 5,200	\$ 5,200	\$ 5,200		
201	City Government	1005.41.4199.419912.51900.00000	INLAND-WETLAND SECRETARY	\$ 2,450	\$ 4,900	\$ 4,900	\$ 2,400		
201	City Government	1005.41.4199.419914.51900.00000	BOARD OF ZONING APPEALS SECRETARY	\$ 2,130	\$ 1,500	\$ 1,500	\$ 1,500		
201	City Government	1005.41.4199.419967.58900.00000	HISTORIC DISTRICT COMMISSION	\$ -					
201	City Government	1005.41.4199.419916.51900.00000	ZONING SECRETARY	\$ 5,415	\$ 6,000	\$ 6,000	\$ 6,000		
201	City Government	1005.41.4199.419918.53010.00000	BOARD OF TAX REVIEW	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400		
201	City Government	1-001-0201-11-130-0014	HISTORIC DISTRICT COMMISSION	\$ -	\$ 725	\$ 725	\$ 725		
201	City Government	1005.41.4199.419940.58250.00000	PROBATE COURT-CITY SHARE	\$ 8,123	\$ 9,000	\$ 9,000	\$ 8,124		
201	City Government	1005.41.4199.419948.58250.00000	VALLEY COUN OF GOVTS	\$ 14,479	\$ 12,163	\$ 12,771	\$ 12,771		
201	City Government	1005.41.4199.419952.58250.00000	CONN CONFERENCE OF MUNCIP	\$ 12,591	\$ 12,591	\$ 12,570	\$ 12,570		
201	City Government	1005.41.4199.419960.58250.00000	VEMS	\$ 32,000	\$ 32,000	\$ 32,000	\$ -		
201	City Government	1005.41.4199.419964.55301.00000	POSTAGE ALL CITY OFFICES	\$ 19,200	\$ 20,000	\$ 25,000	\$ 25,000		
201	City Government	1005.41.4199.419966.58900.00000	CULTURAL COMM EXPENSES	\$ 3,116	\$ 5,000	\$ 75,000	\$ 59,000		
201	City Government	1005.41.4199.419968.56010.00000	SUPPLIES ALL CITY OFFICES	\$ 14,874	\$ 15,000	\$ 15,000	\$ 15,000		
201	City Government	1005.41.4199.419970.55400.00000	LEGAL NOTICES	\$ 21,992	\$ 25,000	\$ 25,000	\$ 25,000		
201	City Government	1005.41.4199.419972.58900.00000	MEMORIAL DAY ASSOC	\$ -		\$ 25,000	\$ 10,000		
201	City Government	1005.41.4199.419976.58250.00000	VALLEY HEALTH DISTRICT	\$ 128,988	\$ 128,870	\$ 130,991	\$ 130,991		
201	City Government	1005.41.4199.419978.58250.00000	REGIONAL MENTAL HEALTH	\$ -	\$ 1,104	\$ 1,250	\$ 1,250		
<b>201 Total</b>				<b>\$ 272,201</b>	<b>\$ 281,953</b>	<b>\$ 384,807</b>	<b>\$ 318,431</b>	<b>\$ -</b>	<b>\$ -</b>
202	Elections	1005.41.4149.414900.51900.00000	REGISTRAR WAGES	\$ 56,981	\$ 54,965	\$ 39,995	\$ 39,995		
			ELECTION WORKERS			\$ 16,475	\$ 16,475		
202	Elections	1005.41.4149.414902.53200.00000	MANDATED TRAINING	\$ 2,085	\$ 4,455	\$ 2,154	\$ 2,154		
202	Elections	1005.41.4149.414904.53200.00000	MANDATORY STATE MEETINGS	\$ 80	\$ 2,600	\$ 2,980	\$ 2,980		
202	Elections	1005.41.4149.414906.55990.00000	CANVASSING-MAIL	\$ 135	\$ 550	\$ 550	\$ 550		
202	Elections	1005.41.4149.414908.56010.00000	SUPPLIES	\$ 1,319	\$ 3,000	\$ 3,000	\$ 3,000		
202	Elections	1005.41.4149.414910.58900.00000	UNANTICIPATED PRIMARIES	\$ 10,810	\$ 16,772	\$ 16,803	\$ 16,803		
202	Elections	1005.41.4149.414912.54300.00000	VOTING MACHINE STATE/NAT'L	\$ 5,960	\$ 6,780	\$ 6,130	\$ 6,130		
202	Elections	1005.41.4149.414914.54400.00000	RENT POLLING STATIONS	\$ 300	\$ 300	\$ 300	\$ 300		
202	Elections	1005.41.4149.414916.56300.00000	MEALS/POLLING STATIONS	\$ 1,618	\$ 1,498	\$ 1,350	\$ 1,350		
<b>202 Total</b>				<b>\$ 79,288</b>	<b>\$ 90,920</b>	<b>\$ 89,737</b>	<b>\$ 89,737</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
203	City Contributions	1005.41.4199.419942.58250.00000	TEAM	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
203	City Contributions	1-001-0201-11-570-0002	VASAAC-BH CARE	\$ -					
203	City Contributions	1-001-0201-11-570-0003	PARENT/CHILD RESOURCE	\$ -					
203	City Contributions	1005.41.4199.419944.58250.00000	BOYS & GIRLS CLUB OF LNV	\$ 5,700	\$ 5,700	\$ 6,500	\$ 6,500		
203	City Contributions	1005.41.4199.419946.58250.00000	VALLEY TRANSIT DISTRICT	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000		
203	City Contributions	1-001-0201-11-570-0006	RAPE CRISIS CENTER	\$ -					
203	City Contributions	1005.41.4199.419950.58250.00000	DERBY HISTORICAL SOCIETY	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		
203	City Contributions	1005.41.4199.419954.58250.00000	SOUTHWEST CONSERVATION DISTRICT	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500		
203	City Contributions	1005.41.4199.419956.58250.00000	HOUSATONIC VALLEY ASSOCIATION	\$ -					
203	City Contributions	1-001-0201-11-570-0018	ANSONIA HISTORIC COMMISSION	\$ -					
203	City Contributions	1005.41.4199.419958.58250.00000	BOY SCOUTS OF AMERICA	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
203	City Contributions	1005.41.4199.419962.58900.00000	VETS CHRISTMAS FUND	\$ -	\$ 500	\$ 500	\$ 500		
203	City Contributions	1-001-0201-11-570-0026	BIRMINGHAM GROUP	\$ -					
			Master's Table				\$ 1,800		
<b>203 Total</b>				<b>\$ 28,200</b>	<b>\$ 28,700</b>	<b>\$ 29,500</b>	<b>\$ 31,300</b>	<b>\$ -</b>	<b>\$ -</b>
211	Engineering	1005.43.4305.430500.51900.00000	ENGINEERING WAGES	\$ 19,694	\$ 19,694	\$ 19,694	\$ 19,694		
211	Engineering	1005.43.4305.430502.55010.00000	CALL BEFORE YOU DIG	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200		
211	Engineering	1005.43.4305.430504.55010.00000	FOUNTAIN LAKE DAM INSPECTION	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
211	Engineering	1005.43.4305.430506.55010.00000	EXCAVATION PERMITS	\$ -	\$ 1,500	\$ 1,500	\$ 1,500		
211	Engineering	1005.43.4305.430508.55010.00000	STORM WATER DISCHARGE PERMIT	\$ 8,000	\$ 11,000	\$ 11,000	\$ 11,000		
211	Engineering	1005.43.4305.430510.56100.00000	EXPENSE ACCOUNT	\$ -	\$ 250	\$ 250	\$ 250		
<b>211 Total</b>				<b>\$ 33,894</b>	<b>\$ 38,644</b>	<b>\$ 38,644</b>	<b>\$ 38,644</b>	<b>\$ -</b>	<b>\$ -</b>
212	Land Use	1005.41.4151.415100.51610.00000	LAND USE WAGES	\$ 209,610	\$ 195,472	\$ 195,337	\$ 195,337		
212	Land Use	1005.41.4151.415102.53200.00000	MANDATED CEU	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		
212	Land Use	1005.41.4151.415104.53200.00000	EDUCATION BLIGHT OFFICE	\$ 160	\$ 500	\$ 500	\$ 500		
212	Land Use	1005.41.4151.415106.53200.00000	STATE EDUCATIONAL FEE REIMB	\$ 3,451	\$ 3,000	\$ 3,000	\$ 3,000		
212	Land Use	1005.41.4151.415108.55800.00000	AUTO STIPEND	\$ 4,500	\$ 4,500	\$ 4,500	\$ 2,500		
212	Land Use	1005.41.4151.415110.53020.00000	SHERIFF FEES ETC	\$ 1,043	\$ 1,500	\$ 1,500	\$ 1,500		
212	Land Use	1005.41.4151.415114.56100.00000	OFFICE EQUIPMENT	\$ 1,949	\$ 2,000	\$ 2,000	\$ 2,000		
212	Land Use	1005.41.4151.415116.56500.00000	COMPUTER SOFTWARE	\$ 13,000	\$ 9,000	\$ 9,000	\$ 9,000		
212	Land Use	1005.41.4151.415118.58100.00000	DUES & SUBSCRIPTIONS	\$ 270	\$ 900	\$ 900	\$ 900		
212	Land Use	1005.41.4151.415120.56100.00000	SMALL TOOL EQUIPMENT	\$ 500	\$ 700	\$ 700	\$ 700		
212	Land Use	1005.41.4151.415122.58100.00000	DEP FEES:PA 92-235	\$ 13,974	\$ 14,000	\$ 14,000	\$ 14,000		
<b>212 Total</b>				<b>\$ 249,456</b>	<b>\$ 232,572</b>	<b>\$ 232,437</b>	<b>\$ 230,437</b>	<b>\$ -</b>	<b>\$ -</b>



				FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
Dept Num	Dept Desch	Account Number	Description	Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
214	Ansonia Nature Center	1005.45.4505.450500.51610.00000	NATURE CENTER WAGES	\$ 190,521	\$ 184,026	\$ 190,321	\$ 205,000		
214	Ansonia Nature Center	1005.45.4505.450502.55800.00000	AUTO EXPENSE	\$ 145	\$ 350	\$ 650	\$ 350		
214	Ansonia Nature Center	1005.45.4505.450504.56100.00000	OFFICE EQUIPMENT NATURE CENTER	\$ 250	\$ 1,500	\$ 1,500	\$ 1,500		
214	Ansonia Nature Center	1005.45.4505.450506.55301.00000	POSTAGE	\$ 110	\$ 800	\$ 500	\$ 500		
214	Ansonia Nature Center	1005.45.4505.450508.56010.00000	OFFICE SUPPLIES	\$ 446	\$ 1,500	\$ 1,500	\$ 1,500		
214	Ansonia Nature Center	1005.45.4505.450510.55500.00000	PRINTING EXPENSE	\$ -	\$ 1,350	\$ 1,000	\$ 1,000		
214	Ansonia Nature Center	1005.45.4505.450512.54300.00000	BUILDING PROJECTS	\$ 5,500	\$ 6,000	\$ 6,350	\$ 6,350		
214	Ansonia Nature Center	1005.45.4505.450514.56900.00000	ANIMAL CARE AND PROGRAMS	\$ 4,248	\$ 6,200	\$ 6,200	\$ 6,200		
<b>214 Total</b>				<b>\$ 201,219</b>	<b>\$ 201,726</b>	<b>\$ 208,021</b>	<b>\$ 222,400</b>	<b>\$ -</b>	<b>\$ -</b>
216	Mayors Offices	1005.41.4109.410901.51610.00000	MAYOR SALARY	\$ 72,772	\$ 75,000	\$ 78,000	\$ 78,000		
216	Mayors Offices	1005.41.4109.410903.51610.00000	MAYOR'S ADMINISTRATIVE AIDE	\$ 30,522	\$ 32,500	\$ 33,312	\$ 33,312		
216	Mayors Offices	1005.41.4109.410906.51620.00000	DIRECTOR OF CONSTITUENT SERVICES	\$ 34,364	\$ 32,000	\$ 32,000	\$ -		
216	Mayors Offices	1005.41.4109.410908.53010.00000	EVENTS COORDINATOR	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000		
216	Mayors Offices	1005.41.4109.410910.51620.00000	SUMMER EMPLOYMENT	\$ -					
216	Mayors Offices	1005.41.4109.410912.56900.00000	SUMMER PROGRAM	\$ -					
216	Mayors Offices	1005.41.4109.410914.51900.00000	OFFICE TEMPORARIES	\$ -	\$ 2,000	\$ 2,000	\$ 2,000		
216	Mayors Offices	1005.41.4109.410916.58100.00000	REGISTRATIONS	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
216	Mayors Offices	1005.41.4109.410918.53200.00000	DIVERSITY TRAINING	\$ -	\$ 500	\$ 500	\$ 500		
216	Mayors Offices	1005.41.4109.410920.56900.00000	BOXING PROGRAM	\$ -					
216	Mayors Offices	1005.41.4109.410922.58900.00000	MISC EXPENSE	\$ 24,417	\$ 20,000	\$ 20,000	\$ 20,000		
216	Mayors Offices	1005.41.4109.410924.54420.00000	VEHICLE LEASE	\$ 7,344	\$ 8,500	\$ 8,500	\$ 8,500		
216	Mayors Offices	1005.41.4109.410926.55800.00000	TRAVEL	\$ -	\$ 2,000	\$ 2,000	\$ 2,000		
<b>216 Total</b>				<b>\$ 175,419</b>	<b>\$ 179,500</b>	<b>\$ 183,312</b>	<b>\$ 151,312</b>	<b>\$ -</b>	<b>\$ -</b>
217	Legal	1005.41.4199.419904.51900.00000	CORPORATION COUNSEL						
217	Legal	1005.41.4199.419924.53020.00000	LEGAL - Outside Counsel	\$ 348,956	\$ 250,000	\$ 250,000	\$ 250,000		
217	Legal	1005.41.4199.419928.58200.00000	CLAIMS	\$ 42,863	\$ 90,000	\$ 90,000	\$ 90,000		
217	Legal	1005.41.4199.419926.54900.00000	BLIGHT REMEDIATION	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
<b>217 Total</b>				<b>\$ 421,818</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ -</b>
302	Senior Center	1005.45.4599.459900.51610.00000	SENIOR CENTER WAGES	\$ 95,400	\$ 97,314	\$ 135,000	\$ 135,000		
302	Senior Center	1005.45.4599.459902.54300.00000	EQUIPMENT MAINTENANCE	\$ -	\$ 500	\$ -	\$ -		
302	Senior Center	1005.45.4599.459904.56010.00000	OFFICE SUPPLIES	\$ -	\$ 1,900				
302	Senior Center	1005.45.4599.459906.55010.00000	OTHER PROGRAMS	\$ 1,658	\$ 2,500				
302	Senior Center	1005.45.4599.449908.55010.00000	TRANSPORTATION	\$ 70	\$ 8,840				
302	Senior Center	1005.45.4599.449910.56300.00000	FOOD SUPPLIES	\$ 933	\$ 2,500				
<b>302 Total</b>				<b>\$ 98,062</b>	<b>\$ 113,554</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
402	Finance	1005.41.4123.412300.51610.00000	FINANCE WAGES	\$ 382,056	\$ 524,768	\$ 552,679	\$ 552,679		
402	Finance	1005.41.4123.412304.51630.00000	Audit Overtime	\$ 290		\$ 5,000	\$ 3,000		
402	Finance	1005.41.4123.412306.53410.00000	GASB 43/45	\$ 16,000	\$ 17,100	\$ 18,000	\$ 18,000		
402	Finance	1005.41.4123.412308.55800.00000	TRAVEL EXPENSE	\$ -	\$ 5,400	\$ 5,400	\$ 5,400		
402	Finance	1005.41.4123.412310.53410.00000	ANNUAL AUDIT	\$ 44,075	\$ 45,000	\$ 47,500	\$ 47,500		
402	Finance	1005.41.4123.412312.53410.00000	PENSION AUDIT	\$ 16,016	\$ 9,000	\$ 12,000	\$ 12,000		
402	Finance	1005.41.4123.412314.53410.00000	PAYROLL SERVICE FEE	\$ 36,672	\$ 39,200	\$ 40,000	\$ 40,000		
402	Finance	1005.41.4123.412316.56430.00000	lvision	\$ -	\$ 400	\$ 5,000	\$ 5,000		
<b>402 Total</b>				<b>\$ 495,108</b>	<b>\$ 640,868</b>	<b>\$ 685,579</b>	<b>\$ 683,579</b>	<b>\$ -</b>	<b>\$ -</b>
405	Economic Development	1005.41.4173.417302.51610.00000	ECONOMIC DEV WAGES	\$ 116,073	\$ 99,000	\$ 101,475	\$ 101,475		
405	Economic Development	1005.41.4199.419902.51610.00000	GRANT WRITER	\$ 41,158					
405	Economic Development	1005.41.4173.417304.53200.00000	EDUCATION AND TRAINING	\$ 502	\$ 1,000	\$ 1,000	\$ 1,000		
405	Economic Development	1005.41.4173.417306.53300.00000	PROFESSIONAL SERVICES	\$ 25,823	\$ 20,000	\$ 20,000	\$ 20,000		
405	Economic Development	1005.41.4173.417308.53500.00000	WEB SITE MAINT.	\$ 574	\$ 1,000	\$ 1,000	\$ 1,000		
405	Economic Development	1005.41.4173.417310.55800.00000	TRAVEL EXPENSE	\$ -	\$ 500	\$ 500	\$ 500		
405	Economic Development	1005.41.4173.417312.55400.00000	MARKETING MATERIAL	\$ 204	\$ 1,000	\$ 1,000	\$ 1,000		
405	Economic Development	1005.41.4173.417314.58100.00000	DUES AND MEMBERSHIPS	\$ 444	\$ 500	\$ 500	\$ 500		
405	Economic Development		GRANT COST SHARE		\$ 150,000	\$ 150,000	\$ 125,000		
<b>405 Total</b>				<b>\$ 184,778</b>	<b>\$ 273,000</b>	<b>\$ 275,475</b>	<b>\$ 250,475</b>	<b>\$ -</b>	<b>\$ -</b>
420	Tax Collection	1005.41.4135.413502.51610.00000	TAX WAGES	\$ 131,357	\$ 149,143	\$ 150,173	\$ 150,173		
420	Tax Collection	1005.41.4135.413504.53200.00000	EDUCATION	\$ 300	\$ 1,700	\$ 1,700	\$ 1,700		
420	Tax Collection	1005.41.4135.413506.55800.00000	TAX OFFICE TRAVEL	\$ 513	\$ 1,200	\$ 1,200	\$ 1,200		
420	Tax Collection	1005.41.4135.413510.56010.00000	OFFICE SUPPLIES	\$ 993	\$ 1,164	\$ 1,164	\$ 1,164		
420	Tax Collection	1005.41.4135.413512.55500.00000	TAX BILLS PRINTING	\$ 35,079	\$ 43,412	\$ 69,000	\$ 69,000		
420	Tax Collection	1005.41.4135.413514.58100.00000	DUES, FEES, AND MEETINGS	\$ 977	\$ 837	\$ 1,007	\$ 1,007		
420	Tax Collection		AUCTION EXPENSE		\$ -	\$ 13,000	\$ -		
<b>420 Total</b>				<b>\$ 169,219</b>	<b>\$ 197,456</b>	<b>\$ 237,244</b>	<b>\$ 224,244</b>	<b>\$ -</b>	<b>\$ -</b>
450	Tax Assessor	1005.41.4131.413100.51610.00000	ASSESSOR WAGES	\$ 143,558	\$ 146,913	\$ 154,291	\$ 154,291		
450	Tax Assessor	1005.41.4131.413102.53200.00000	EDUCATION MEETINGS AND CONFERENCES	\$ 2,180	\$ 1,000	\$ 1,900	\$ 1,900		
450	Tax Assessor	1005.41.4131.413104.55800.00000	AUTO EXPENSE	\$ 145	\$ 750	\$ 300	\$ 300		
450	Tax Assessor	1005.41.4131.413106.53300.00000	PROFESSIONAL SERVICES	\$ -	\$ 1,000	\$ 1,500	\$ 1,500		
450	Tax Assessor	1005.41.4131.413108.54300.00000	MAINTENANCE CONTRACTS	\$ 36,523	\$ 33,590	\$ 32,700	\$ 35,000		
450	Tax Assessor	1005.41.4131.413110.56010.00000	OFFICE SUPPLIES	\$ 772	\$ 700	\$ 1,000	\$ 1,000		
450	Tax Assessor	1005.41.4131.413112.55500.00000	PRINTING	\$ 128	\$ 200				
450	Tax Assessor	1005.41.4131.413114.56430.00000	PROFESSIONAL MANUALS	\$ 863	\$ 1,154	\$ 1,500	\$ 1,500		
<b>450 Total</b>				<b>\$ 184,170</b>	<b>\$ 185,307</b>	<b>\$ 193,191</b>	<b>\$ 195,491</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
601	Library	1005.45.4501.450100.51610.00000	LIBRARY WAGES	\$ 369,101	\$ 355,547	\$ 348,971	\$ 348,971		
601	Library	1005.45.4501.450102.51630.00000	OVERTIME/SHIFT DIFFERENTIAL	\$ 198	\$ 5,594	\$ 2,268	\$ 2,268		
601	Library	1005.45.4501.450104.54300.00000	HVAC MAINTENANCE/REPAIR	\$ 10,710	\$ 7,943	\$ 8,943	\$ 8,943		
601	Library	1005.45.4501.450106.54301.00000	BUILDING	\$ 1,729	\$ 4,800	\$ 7,958	\$ 7,958		
601	Library	1005.45.4501.450108.54300.00000	MAINTENANCE	\$ 2,778	\$ 5,000	\$ 5,380	\$ 5,380		
601	Library	1005.45.4501.450110.54320.00000	BIBLIOMATION	\$ 34,612	\$ 38,861	\$ 36,731	\$ 36,731		
601	Library	1005.45.4501.450112.54320.00000	LAN SUPPORT PROGRAMS	\$ 1,910	\$ 1,193	\$ 1,306	\$ 1,306		
601	Library	1005.45.4501.450114.56100.00000	FIXED CHARGES	\$ 4,988	\$ 10,763	\$ 10,522	\$ 10,522		
601	Library	1005.45.4501.450116.56010.00000	LIBRARY SUPPLIES	\$ 1,877	\$ 5,000	\$ 5,500	\$ 5,500		
601	Library	1005.45.4501.450118.58100.00000	ASSOCIATION FEES	\$ 730	\$ 1,105	\$ 1,105	\$ 1,105		
601	Library	1005.45.4501.450120.56420.00000	BOOKS	\$ 1,567	\$ 2,500	\$ 7,500	\$ 3,500		
601	Library	1005.45.4501.450122.56430.00000	PERIODICALS & RECORDS	\$ 2,462	\$ 2,500	\$ 4,855	\$ 4,855		
601	Library	1005.45.4501.450124.56500.00000	AUDIO-VISUAL MATERIALS	\$ 551	\$ 2,500	\$ 5,000	\$ 4,000		
601	Library	1005.45.4501.450126.55010.00000	NEW PROGRAMS	\$ 429	\$ 2,000	\$ 16,182	\$ 16,182		
<b>601 Total</b>				<b>\$ 433,644</b>	<b>\$ 445,306</b>	<b>\$ 462,221</b>	<b>\$ 457,221</b>	<b>\$ -</b>	<b>\$ -</b>
701	Recreation	1005.45.4503.450301.51610.00000	DIRECTOR	\$ 76,155	\$ 75,066	\$ 40,000	\$ 40,000		
701	Recreation	1005.45.4503.450303.55800.00000	TRAVEL	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560		
701	Recreation	1005.45.4503.450305.56900.00000	BASKETBALL	\$ -	\$ -				
701	Recreation	1005.45.4503.450307.56900.00000	A.Y.FOOTBALL	\$ -	\$ -				
701	Recreation	1005.45.4503.450309.56900.00000	LITTLE LEAGUE	\$ -	\$ -				
701	Recreation	1005.45.4503.450311.56900.00000	SOCCER	\$ 2,000	\$ -				
701	Recreation	1005.45.4503.450313.56900.00000	GIRLS SOFTBALL	\$ -	\$ -				
701	Recreation	1005.45.4503.450315.56900.00000	RECREATION-PROGRAMS	\$ 7,525	\$ 3,000	\$ 15,000	\$ 15,000		
701	Recreation	1005.45.4503.450317.56900.00000	AY CHEERLEADING	\$ -	\$ -				
<b>701 Total</b>				<b>\$ 87,240</b>	<b>\$ 79,626</b>	<b>\$ 56,560</b>	<b>\$ 56,560</b>	<b>\$ -</b>	<b>\$ -</b>
802	Town & City Clerk	1005.41.4147.414700.51610.00000	TOWN & CITY CLERK WAGES	\$ 198,125	\$ 200,638	\$ 205,448	\$ 205,448		
802	Town & City Clerk	1005.41.4147.414702.53200.00000	EDUCATION EXPENSES	\$ 630	\$ 1,200	\$ 1,200	\$ 1,200		
802	Town & City Clerk	1005.41.4147.414704.54300.00000	OFFICE EQUIPMENT/MAINT.	\$ 900	\$ 900	\$ 900	\$ 900		
802	Town & City Clerk	1005.41.4147.414706.54300.00000	COPIER MAINTENANCE	\$ 880	\$ 900	\$ 900	\$ 900		
802	Town & City Clerk	1005.41.4147.414708.59010.00000	EXAM. GRANTOR GRANTS INDEX	\$ 2,887	\$ 3,000	\$ 3,000	\$ 3,000		
802	Town & City Clerk	1005.41.4147.414710.55010.00000	COTT INDEX SYSTEM	\$ 11,965	\$ 12,000	\$ 12,000	\$ 12,000		
802	Town & City Clerk	1005.41.4147.414712.58100.00000	VITAL STATISTICS REPORTS	\$ -	\$ 300	\$ 300	\$ 300		
802	Town & City Clerk	1005.41.4147.414714.58100.00000	VITAL STATISTICS OTHER	\$ 234	\$ 1,200	\$ 1,200	\$ 1,200		

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
802	Town & City Clerk	1005.41.4147.414716.55500.00000	CHARTER AND CODE PRINTING	\$ 2,065	\$ 5,000	\$ 5,000	\$ 5,000		
802	Town & City Clerk	1005.41.4147.414718.59010.00000	ANNUAL REPORTS	\$ 825	\$ 500	\$ 500	\$ 500		
802	Town & City Clerk	1005.41.4147.414720.55500.00000	MICROFILMING LAND RECORDS	\$ 2,277	\$ 2,600	\$ 2,600	\$ 2,600		
802	Town & City Clerk	1005.41.4147.414722.59010.00000	CITY DIRECTORIES	\$ -	\$ 200	\$ 200	\$ 200		
802	Town & City Clerk	1005.41.4147.414724.58100.00000	CLERK EXPENSES	\$ 225,607	\$ 145,000	\$ 145,000	\$ 145,000		
802	Town & City Clerk	1005.41.4147.414726.56010.00000	COPIER SUPPLIES	\$ 3,218	\$ 5,000	\$ 5,000	\$ 5,000		
802	Town & City Clerk	1005.41.4147.414728.56010.00000	BINDERS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		
802	Town & City Clerk	1005.41.4147.414730.55500.00000	ABSENTEE BALLOT PRINTING	\$ 7,365	\$ 7,500	\$ 7,500	\$ 7,500		
802	Town & City Clerk	1005.41.4147.414732.55301.00000	POSTAGE LEASE	\$ 4,865	\$ 5,000	\$ 5,000	\$ 5,000		
802 Total				\$ 462,844	\$ 391,938	\$ 396,748	\$ 396,748	\$ -	\$ -
	Total City Government			\$ 3,576,560	\$ 3,751,070	\$ 3,978,476	\$ 3,851,579	\$ -	\$ -
555	Public Works	1005.43.4399.439901.51610.00000	WAGES	\$ 1,549,821	\$ 1,523,370	\$ 1,613,097	\$ 1,613,097		
555	Public Works	1005.43.4399.439903.51620.00000	WAGES-SEASONAL HELP	\$ 4,401	\$ 15,000	\$ 15,000	\$ 10,000		
555	Public Works	1005.43.4399.439905.51630.00000	OVERTIME	\$ 186,303	\$ 20,000	\$ 25,000	\$ 25,000		
555	Public Works	1005.43.4399.439906.51630.00000	OVERTIME SNOW REMOVAL		\$ 100,000	\$ 125,000	\$ 100,000		
555	Public Works	1005.43.4399.439911.53400.00000	EXAMS	\$ 3,412	\$ 5,000	\$ 5,000	\$ 5,000		
555	Public Works	1005.43.4399.439921.54300.00000	EQUIPMENT REPAIRS	\$ 51,371	\$ 75,000	\$ 75,000	\$ 75,000		
555	Public Works	1005.43.4399.439923.54300.00000	PARKS & STREETS REPAIRS	\$ 17,920	\$ 20,000	\$ 20,000	\$ 20,000		
555	Public Works	1005.43.4399.439925.54300.00000	WALKS/CURBS/GUTTERS	\$ 4,918	\$ 10,000	\$ 10,000	\$ 10,000		
555	Public Works	1005.43.4399.439929.54300.00000	EQUIPMENT MAINT.	\$ 35,070	\$ 20,000	\$ 20,000	\$ 20,000		
555	Public Works	1005.43.4399.439931.54300.00000	PARKS & STREETS MAINT.	\$ 58,930	\$ 70,000	\$ 70,000	\$ 70,000		
555	Public Works	1005.43.4399.439933.56260.00000	GASOLINE & MOTOR OIL	\$ 114,999	\$ 114,000	\$ 120,000	\$ 145,000		
555	Public Works	1005.43.4399.439935.54103.00000	SAND/SALT SUPPLIES	\$ 57,730	\$ 40,000	\$ 40,000	\$ 40,000		
555	Public Works	1005.43.4399.439939.56290.00000	PARK & STREET SUPPLIES	\$ 33,279	\$ 20,000	\$ 20,000	\$ 20,000		
555	Public Works	1005.43.4399.439941.56100.00000	GENERAL SUPPLIES	\$ 4,996	\$ 5,000	\$ 5,000	\$ 5,000		
555	Public Works	1005.43.4399.439943.54900.00000	LAND FILL	\$ 38,000	\$ 30,000	\$ 30,000	\$ 30,000		
555	Public Works	1005.43.4399.439945.54300.00000	CONTRACTUAL SERVICES	\$ 15,296	\$ 25,000	\$ 62,500	\$ 65,000		
555	Public Works	1005.43.4399.439947.56300.00000	MEAL ALLOWANCE DURING STORMS	\$ 4,800	\$ 5,000	\$ 5,000	\$ 5,000		
			Tree Cutting and Pruning			\$ 40,000	\$ 20,000		
555 Total				\$ 2,162,279	\$ 2,097,370	\$ 2,318,097	\$ 2,278,097	\$ -	\$ -
	City Public Works			\$ 2,162,279	\$ 2,097,370	\$ 2,318,097	\$ 2,278,097	\$ -	\$ -

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021 Actual	FY 2021-2022 Projected	FY 2022-2023 Dept Request	FY 2022-2023 Mayor's Request	FY 2022-2023 BOAT	FY 2022-2023 BOA
557	Waste Collection	1005.43.4399.439913.54101.00000	CURB SIDE REFUSE PICKUP	\$ 495,577	\$ 538,200	\$ 700,000	\$ 775,000		
		1005.43.4399.439915.54101.00000	RECYCLING PROGRAM	\$ 300,000	\$ 310,500	\$ 350,000	\$ 350,000		
		1005.43.4399.439917.54101.00000	HAUL-AWAY REFUSE	\$ 800,000	\$ 828,000	\$ 840,000	\$ 900,000		
<b>557 Total</b>				<b>\$ 1,595,577</b>	<b>\$ 1,676,700</b>	<b>\$ 1,890,000</b>	<b>\$ 2,025,000</b>	<b>\$ -</b>	<b>\$ -</b>
558	Street Lighting				\$ 248,000	\$ 250,000	\$ 250,000		
<b>558 Total</b>				<b>\$ -</b>	<b>\$ 248,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
559	City Buildings	1005.43.4399.439919.54300.00000	BUILDING REPAIRS	\$ 90,000	\$ 90,000	\$ 100,000	\$ 90,000		
		1005.43.4399.439927.54301.00000	BUILDING MAINT.	\$ 60,000	\$ 60,000	\$ 75,000	\$ 60,000		
		1005.43.4399.439937.56290.00000	BUILDING SUPPLIES	\$ 28,000	\$ 28,000	\$ 35,000	\$ 30,000		
<b>559 Total</b>				<b>\$ 178,000</b>	<b>\$ 178,000</b>	<b>\$ 210,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ -</b>
560	Building Utilities	1005.41.4199.419930.56220.00000	ELECTRICITY	\$ 575,000	\$ 85,000	\$ 225,000	\$ 225,000		
		1005.41.4199.419932.54411.00000	WATER Hydrants	\$ 390,000	\$ 380,000	\$ 380,000	\$ 50,000		
		1005.41.4199.419934.56210.00000	GAS	\$ 85,000	\$ 80,000	\$ 100,000	\$ 95,000		
		1005.41.4199.419936.56240.00000	OIL	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000		
<b>560 Total</b>				<b>\$ 1,065,000</b>	<b>\$ 560,000</b>	<b>\$ 725,000</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total City Utilities</b>			<b>\$ 2,838,577</b>	<b>\$ 2,662,700</b>	<b>\$ 3,075,000</b>	<b>\$ 3,205,000</b>	<b>\$ -</b>	<b>\$ -</b>
403	Information Technology	1005.41.4143.414302.51620.00000	IT MANAGER	\$ 37,781	\$ 53,690	\$ 54,000	\$ 64,000		
		1005.41.4143.414304.51900.00000	SOCIAL MEDIA COORDINATOR	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400		
403	Information Technology	1005.41.4143.414306.53200.00000	EDUCATION - DATA PROCESSING	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
403	Information Technology	1005.41.4143.414308.55300.00000	INTERDEPT COMMUNICATIONS	\$ 38,971	\$ 35,000	\$ 40,000	\$ 40,000		
403	Information Technology	1005.41.4143.414310.55300.00000	TELEPHONES/CITY HALL	\$ 93,166	\$ 80,000	\$ 95,000	\$ 95,000		
403	Information Technology	1005.41.4143.414312.54300.00000	MAINTENANCE CONTRACTS	\$ 52,749	\$ 42,000	\$ 45,000	\$ 45,000		
403	Information Technology	1005.41.4143.414314.54320.00000	COMPUTER SYSTEM	\$ 20,278	\$ 22,000	\$ 30,000	\$ 30,000		
403	Information Technology	1005.41.4143.414316.54320.00000	COMPUTER SERVICE	\$ 37,937	\$ 32,000	\$ 32,000	\$ 32,000		
403	Information Technology	1005.41.4143.414318.57350.00000	NEW FINANCIAL SOFTWARE	\$ -	\$ 18,300	\$ 18,300	\$ 18,300		
<b>403 Total</b>				<b>\$ 241,515</b>	<b>\$ 286,390</b>	<b>\$ 317,700</b>	<b>\$ 327,700</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>City Information Technology</b>			<b>\$ 241,515</b>	<b>\$ 286,390</b>	<b>\$ 317,700</b>	<b>\$ 327,700</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
301	Police	1005.42.4201.420100.51610.00000	CIVILIAN EMPLOYEES	\$ 605,593	\$ 656,300	\$ 671,348	\$ 671,348		
301	Police	1005.42.4201.420102.51610.00000	CHIEF OF POLICE SALARY	\$ 137,527	\$ 140,538	\$ 140,538	\$ 140,538		
301	Police	1005.42.4201.420104.51610.00000	LIEUTENANT SALARY	\$ 215,959	\$ 222,074	\$ 337,065	\$ 238,355		
301	Police	1005.42.4201.420106.51610.00000	DETECTIVES/SERGEANTS SALARY	\$ 1,142,603	\$ 1,175,830	\$ 1,188,934	\$ 1,188,934		
301	Police	1005.42.4201.420108.51610.00000	REGULAR PATROLMEN SALARY	\$ 2,020,406	\$ 2,200,246	\$ 2,344,432	\$ 2,239,437		
301	Police	1005.42.4201.420110.51630.00000	OVERTIME POLICE	\$ 446,682	\$ 335,000	\$ 335,000	\$ 335,000		
301	Police	1005.42.4201.420112.51900.00000	CLERK/BOARD OF POLICE COMMISSION	\$ 3,784	\$ 2,884	\$ 2,884	\$ 2,884		
301	Police	1005.42.4201.420114.51630.00000	PRIVATE DUTY EXPENSE	\$ 642,103	\$ 250,000	\$ 250,000	\$ 250,000		
301	Police	1005.42.4201.420120.53200.00000	POLICE SCHOOLS	\$ 1,719	-				
301	Police	1005.42.4201.420122.53200.00000	TRAINING	\$ 8,881	\$ 16,000	\$ 30,000	\$ 30,000		
301	Police	1005.42.4201.420124.52900.00000	COLLEGE CREDITS	\$ 28,100	\$ 31,150	\$ 30,050	\$ 30,050		
301	Police	1005.42.4201.420126.52900.00000	CLOTHING/REG.,DET.,SGTS.	\$ 46,383	\$ 53,700	\$ 53,700	\$ 53,700		
301	Police	1005.42.4201.420130.52900.00000	MEDIATION AWARD	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000		
301	Police	1005.42.4201.420132.53070.00000	DEPT PROMOTIONAL TEST	\$ 7,450	\$ 5,000	\$ 10,000	\$ 10,000		
301	Police	1005.42.4201.420134.53400.00000	POLICE PHYSICALS	\$ 4,760	\$ 10,250	\$ 12,620	\$ 12,620		
301	Police	1005.42.4201.420136.54300.00000	CONTRACT SERVICES	\$ 98,941	\$ 148,540	\$ 163,772	\$ 162,772		
301	Police	1005.42.4201.420138.54300.00000	VEHICLE ACCIDENT ACCOUNT	\$ 1,494	\$ 4,000	\$ 4,000	\$ 4,000		
301	Police	1005.42.4201.420140.54300.00000	RADAR REPAIR	\$ 1,440	\$ 2,000	\$ 2,000	\$ 2,000		
301	Police	1005.42.4201.420142.54300.00000	POLICE CAR REPAIRS	\$ 44,392	\$ 35,000	\$ 45,000	\$ 45,000		
			Annual Portable Radio Purchase				\$ -		
301	Police	1005.42.4201.420144.56500.00000	PORTABLE RADIOS - Repair	\$ 2,175	\$ 2,500	\$ 2,500	\$ 2,500		
301	Police	1005.42.4201.420146.54300.00000	TIRES:POLICE	\$ 7,368	\$ 7,500	\$ 10,000	\$ 10,000		
301	Police	1005.42.4201.420148.54300.00000	TRAFFIC CONTROL MAINT.	\$ 19,114	\$ 9,000	\$ 10,000	\$ 10,000		
301	Police	1005.42.4201.420150.54320.00000	COMPUTER MAINT	\$ 2,689	\$ 5,000	\$ 5,000	\$ 10,000		
301	Police	1005.42.4201.420152.56100.00000	SIGNS & PAINTS	\$ 3,855	\$ 5,000	\$ 5,000	\$ 5,000		
301	Police	1005.42.4201.420154.56500.00000	TV CAMERA/PRISON CELL	\$ -	\$ 2,600	\$ 2,600	\$ 2,600		
301	Police	1005.42.4201.420156.56010.00000	FURNITURE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
301	Police	1005.42.4201.420160.56100.00000	DETECTIVE BUREAU SUPPLIES	\$ 2,956	\$ 5,000	\$ 5,000	\$ 5,000		
301	Police	1005.42.4201.420262.56100.00000	POLICE PHOTOGRAPHY	\$ 1,099	\$ 2,000	\$ 2,000	\$ 2,000		
301	Police	1005.42.4201.420264.53200.00000	WEAPONS/TRAINING/AMMUNITION	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000		
301	Police	1005.42.4201.420266.56100.00000	PROTECTIVE EQUIPMENT	\$ 6,000	\$ 5,500	\$ 9,500	\$ 9,500		
301	Police	1005.42.4201.420268.56010.00000	POLICE SUPPLIES	\$ 29,225	\$ 30,000	\$ 35,000	\$ 35,000		
301	Police	1005.42.4201.420270.56100.00000	SPECIAL OPERATIONS	\$ 921	\$ 5,000	\$ 5,000	\$ 5,000		
301	Police	1005.42.4201.420272.56100.00000	ANIMAL FUND EXPENSE (PREV DOG FUND)	\$ 16,097	\$ 20,000	\$ 20,000	\$ 20,000		
301	Police	1005.42.4201.420274.58100.00000	FINGERPRINT PERMITS	\$ 29,917	\$ 8,000	\$ 8,000	\$ 8,000		
301	Police	1005.42.4201.420276.58100.00000	DUES & SUBSCRIPTIONS	\$ 3,963	\$ 4,000	\$ 4,000	\$ 4,000		
301	Police	1005.42.4201.420278.56100.00000	POLICE COMMRS EXPENSE ACCOUNT	\$ 375	\$ 600	\$ 600	\$ 600		
301	Police	1005.42.4201.420280.56100.00000	PETTY CASH	\$ 1,571	\$ 3,000	\$ 3,000	\$ 3,000		
<b>301 Total</b>				<b>\$ 5,596,341</b>	<b>\$ 5,415,212</b>	<b>\$ 5,762,543</b>	<b>\$ 5,562,838</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
401	Fire	1005.42.4203.420300.51900.00000	FIRE DEPARTMENT WAGES	\$ 21,409	\$ 27,659	\$ 27,659	\$ 27,659		
401	Fire	1005.42.4203.420302.51900.00000	SECRETARY TO CHIEF	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		
401	Fire	1005.42.4203.420304.53200.00000	AFD TRAINING	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800		
401	Fire	1005.42.4203.420306.53200.00000	FIRE TRAINING	\$ 10,855	\$ 18,000	\$ 20,500	\$ 20,500		
401	Fire	1005.42.4203.420308.56100.00000	PROTECTIVE CLOTHING	\$ 21,476	\$ 30,000	\$ 30,000	\$ 30,000		
401	Fire	1005.42.4203.420310.55800.00000	AUTO STIPEND	\$ 3,300	\$ 3,600	\$ 3,600	\$ 3,600		
401	Fire	1005.42.4203.420312.58100.00000	DRIVERS LICENSES & NATIONAL	\$ -	\$ 400	\$ 400	\$ 400		
401	Fire	1005.42.4203.420314.53400.00000	FIREMEN PHYSICALS	\$ 24,663	\$ 28,600	\$ 27,500	\$ 27,500		
401	Fire	1005.42.4203.420316.53010.00000	SNOW DUTY	\$ 25,470					
401	Fire	1005.42.4203.420318.53010.00000	FIRE WATCH DUTY	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
401	Fire	1005.42.4203.420320.53070.00000	LADDER TESTING	\$ 1,588	\$ 1,800	\$ 3,000	\$ 3,000		
401	Fire	1005.42.4203.420322.53070.00000	HOSE TESTING	\$ 10,000	\$ 7,500	\$ 11,000	\$ 11,000		
401	Fire	1005.42.4203.420324.54302.00000	TOWER CERTIFICATION	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000		
401	Fire	1005.42.4203.420326.53070.00000	PUMP TESTING	\$ 2,030	\$ 5,500	\$ 5,800	\$ 5,800		
401	Fire	1005.42.4203.420328.53070.00000	METER TESTING	\$ 11,780	\$ 3,000	\$ 5,000	\$ 5,000		
401	Fire	1005.42.4203.420330.54302.00000	FIRE ALARM SYSTEM	\$ -	\$ 2,000	\$ 2,000	\$ 2,000		
401	Fire	1005.42.4203.420332.54302.00000	CARE OF APPARATUS	\$ 6,500	\$ 6,000	\$ 6,500	\$ 6,500		
401	Fire	1005.42.4203.420334.54301.00000	CARE OF FIREHOUSES	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500		
401	Fire	1005.42.4203.420336.54302.00000	PREVENTIVE MAINTENANCE	\$ 15,945	\$ 12,000	\$ 12,000	\$ 12,000		
401	Fire	1005.42.4203.420338.54302.00000	RADIO MAINT. & REPAIR	\$ 6,492	\$ 6,500	\$ 6,500	\$ 6,500		
401	Fire	1005.42.4203.420340.54302.00000	REPAIR/MAINT. SCOTT AIR PACK	\$ 1,717	\$ 7,900	\$ 12,000	\$ 12,000		
401	Fire	1005.42.4203.420342.54302.00000	REPAIR TO APPARATUS	\$ 56,039	\$ 28,500	\$ 35,000	\$ 35,000		
401	Fire	1005.42.4203.420344.56100.00000	FIRE POLICE EQUIPMENT	\$ 971	\$ 2,000	\$ 1,000	\$ 1,000		
401	Fire	1005.42.4203.420346.56100.00000	NEW EQUIPMENT	\$ 32,551	\$ 27,000	\$ 35,000	\$ 30,000		
401	Fire	1005.42.4203.420348.56100.00000	HAZARDOUS MATERIAL EQUIPT	\$ 1,229	\$ 4,000	\$ 5,000	\$ 5,000		
401	Fire	1005.42.4203.420350.56500.00000	PAGERS	\$ -	\$ 9,000	\$ 3,000	\$ 3,000		
401	Fire	1005.42.4203.420352.56010.00000	FIRE DEPT OFFICE SUPPLIES	\$ 415	\$ 2,000	\$ 1,300	\$ 1,300		
401	Fire	1005.42.4203.420354.56100.00000	GENERAL FIRE HOUSES	\$ -	\$ 5,000	\$ 4,000	\$ 4,000		
401	Fire	1005.42.4203.420356.56100.00000	FIRE MUSEUM EXPENSES	\$ 2,900	\$ 4,000	\$ 4,000	\$ 4,000		
401	Fire	1005.42.4203.420358.54320.00000	COMPUTER SYSTEM	\$ 24,290	\$ 14,000	\$ 28,000	\$ 28,000		
401	Fire	1005.42.4203.420360.56100.00000	RESCUE MAINT & SUPPLY	\$ 13,730	\$ 15,000	\$ 18,000	\$ 18,000		
401	Fire	1005.42.4203.420362.53010.00000	EMERGENCY FIRE SERVICE	\$ 730	\$ 1,000	\$ 1,000	\$ 1,000		
401	Fire	1005.42.4203.420364.56100.00000	JUNIOR FIREFIGHTERS	\$ 70	\$ 1,500	\$ 1,500	\$ 1,500		
401 Total				\$ 307,949	\$ 286,259	\$ 323,559	\$ 318,559	\$ -	\$ -

				FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
Dept Num	Dept Desch	Account Number	Description	Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
801	ARMS	1005.42.4207.420703.51610.00000	WAGES-ARMS	\$ 713,503	\$ 615,908	\$ 641,791	\$ 641,791		
801	ARMS	1005.42.4207.420705.52900.00000	UNIFORMS	\$ 570	\$ 5,400	\$ 8,850	\$ 6,000		
801	ARMS	1005.42.4207.420707.56100.00000	CHIEFS EXPENSE ACCOUNT	\$ -	\$ -				
801	ARMS	1005.42.4207.420709.53200.00000	EMS TRAINING	\$ -	\$ 3,500	\$ 3,500	\$ 3,500		
801	ARMS	1005.42.4207.420711.56100.00000	PERSONNEL/MEMBER MANAGEMENT	\$ 17,504	\$ 16,600	\$ 18,400	\$ 18,400		
801	ARMS	1005.42.4207.420713.54300.00000	VEHICLE MAINTENANCE	\$ 42,637	\$ 23,000	\$ 25,900	\$ 25,900		
801	ARMS	1005.42.4207.420715.54300.00000	EQUIP MAINTENANCE/TESTING	\$ 13,810	\$ 17,000	\$ 17,000	\$ 17,000		
801	ARMS	1005.42.4207.420717.56100.00000	EMS SUPPLIES	\$ 28,400	\$ 21,000	\$ 25,000	\$ 21,000		
801	ARMS	1005.42.4207.420719.56010.00000	OFFICE EQUIP DUPLICATOR	\$ 8,719	\$ 3,300	\$ 7,300	\$ 3,500		
801	ARMS	1005.42.4207.420721.56100.00000	GENERAL EQUIPMENT	\$ 17,199	\$ 7,000	\$ 7,500	\$ 7,000		
801	ARMS	1005.42.4207.420723.56100.00000	EPCR EQUIPMENT	\$ 1,938	\$ 1,500	\$ 1,500	\$ 1,500		
801	ARMS	1005.42.4207.420725.56100.00000	EMS EQUIPMENT	\$ 8,396	\$ 3,500	\$ 11,000	\$ 7,000		
801	ARMS	1005.42.4207.420727.56500.00000	COMMUNICATIONS EQUIPMENT	\$ 9,820	\$ 5,500	\$ 5,500	\$ 5,500		
801	ARMS	1005.42.4207.420729.53510.00000	COLLECTION FEES	\$ 48,000	\$ 52,000	\$ 52,000	\$ 52,000		
			VEMS - Annual Contract				\$ 32,000		
			VEMS - Bundled Billing				\$ 31,000		
<b>801 Total</b>				<b>\$ 910,496</b>	<b>\$ 775,208</b>	<b>\$ 825,241</b>	<b>\$ 873,091</b>	<b>\$ -</b>	<b>\$ -</b>
220	Emergency Operations Center	1005.42.4299.429902.53200.00000	EOC-CERTIFICATION	\$ -	\$ 800	\$ 800	\$ 800		
220	Emergency Operations Center	1005.42.4299.429904.53300.00000	EOC-CONTRACTED SERVICES	\$ 16,081	\$ 17,000	\$ 18,500	\$ 18,500		
220	Emergency Operations Center	1005.42.4299.429906.53300.00000	CODE RED	\$ 10,000	\$ 10,750	\$ 11,000	\$ 11,000		
220	Emergency Operations Center	1005.42.4299.429908.56100.00000	EOC SUPPLIES	\$ -	\$ 150	\$ 5,000	\$ 5,000		
220	Emergency Operations Center	1005.42.4299.429910.56100.00000	EOC EQUIPMENT	\$ -	\$ 350	\$ 15,350	\$ 15,350		
201	City Government	1005.41.4199.419974.58250.00000	C-MED SERVICES	\$ 133,486	\$ 133,486	\$ 133,486	\$ 133,486		
<b>220 Total</b>				<b>\$ 159,567</b>	<b>\$ 162,536</b>	<b>\$ 184,136</b>	<b>\$ 184,136</b>	<b>\$ -</b>	<b>\$ -</b>
400	Fire Marshall	1005.42.4219.421900.51610.00000	FIRE MARSHALL WAGES	\$ 68,211	\$ 68,583	\$ 68,583	\$ 68,583		
400	Fire Marshall	1005.42.4219.421902.53200.00000	FIRE MARSHALL EDUCATION	\$ -	\$ 2,500	\$ 2,500	\$ 2,500		
400	Fire Marshall	1005.42.4219.421904.56100.00000	FIRE PREVENTION	\$ -	\$ 2,376	\$ 2,376	\$ 2,376		
400	Fire Marshall	1005.42.4219.421906.52900.00000	FIRE MARSHALL CLOTHING	\$ -	\$ 500	\$ 500	\$ 500		
400	Fire Marshall	1005.42.4219.421908.54300.00000	FIRE MARSHALL AUTO	\$ 810	\$ 1,500	\$ 1,500	\$ 2,250		
400	Fire Marshall	1005.42.4219.421910.56010.00000	FIRE MARSHALL SUPPLIES	\$ 758	\$ 1,590	\$ 1,590	\$ 1,590		
400	Fire Marshall	1005.42.4219.421912.56100.00000	PHOTOGRAPHY SUPPLIES	\$ -	\$ 100	\$ 100	\$ 100		
400	Fire Marshall	1005.42.4219.421914.54320.00000	COMPUTER SYSTEM	\$ 138	\$ 650	\$ 650	\$ 650		
400	Fire Marshall	1005.42.4219.421916.58100.00000	DUES & SUBSCRIPTIONS	\$ 2,852	\$ 2,135	\$ 2,135	\$ 2,135		
<b>400 Total</b>				<b>\$ 72,770</b>	<b>\$ 79,934</b>	<b>\$ 79,934</b>	<b>\$ 80,684</b>	<b>\$ -</b>	<b>\$ -</b>
	City Public Safety			<b>\$ 7,047,123</b>	<b>\$ 6,719,149</b>	<b>\$ 7,175,413</b>	<b>\$ 7,019,308</b>	<b>\$ -</b>	<b>\$ -</b>



Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
902	Accruals - Sick/Vac	1005.48.4899.489905.52900.00000	SICK/VACATION TIME ACCRUAL	\$ 50,000	\$ 65,000	\$ 65,000	\$ 50,000		
		1005.48.4899.489909.52900.00000	CITY SICK TIME BUY BACK	\$ 33,210	\$ 40,000	\$ 40,000	\$ 40,000		
		1005.43.4399.439909.52900.00000	DPW SICK TIME BUY BACK	\$ 35,135	\$ 35,000	\$ 35,000	\$ 35,000		
		1005.42.4201.420128.52900.00000	POLICE BUY BACK-SICK PAY/LONGEVITY	\$ 112,761	\$ 139,745	\$ 121,924	\$ 121,924		
<b>902 Total</b>				<b>\$ 231,106</b>	<b>\$ 279,745</b>	<b>\$ 261,924</b>	<b>\$ 246,924</b>	<b>\$ -</b>	<b>\$ -</b>
903	Employee Insurances	1005.48.4899.489901.52800.00000	EMPLOYEE MEDICAL	\$ 2,873,874	\$ 1,786,076	\$ 1,816,141	\$ 1,816,141		
			RETIREE MEDICAL		\$ 1,004,998	\$ 636,534	\$ 636,534		
	Employee Insurances	1005.48.4899.489903.52900.00000	EMPLOYEE OPT-OUT	\$ 59,333	\$ 54,000	\$ 50,000	\$ 50,000		
	Employee Insurances	1005.48.4899.489907.52800.00000	MEDICAL COSTS ACCRUAL	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		
	Employee Insurances	1005.48.4899.489911.52850.00000	DENTAL PLAN	\$ 85,556	\$ 100,000	\$ 100,000	\$ 100,000		
	Employee Insurances	1005.48.4899.489913.52100.00000	LIFE INSURANCE	\$ 17,105	\$ 25,000	\$ 25,000	\$ 25,000		
			Brokerage Fees		\$ 40,000	\$ 40,000	\$ 40,000		
<b>903 Total</b>				<b>\$ 3,085,869</b>	<b>\$ 3,060,074</b>	<b>\$ 2,717,675</b>	<b>\$ 2,717,675</b>	<b>\$ -</b>	<b>\$ -</b>
904	Social Security	1005.48.4899.489917.52200.00000	SOCIAL SECURITY	\$ 520,980	\$ 271,460	\$ 323,948	\$ 323,948		
			MEDICARE		\$ 125,914	\$ 139,885	\$ 139,885		
<b>904 Total</b>				<b>\$ 520,980</b>	<b>\$ 397,373</b>	<b>\$ 463,833</b>	<b>\$ 463,833</b>	<b>\$ -</b>	<b>\$ -</b>
905	Retirement	1005.41.4199.419920.52300.00000	MERF - City Employees	\$ 485,358	\$ 715,792	\$ 770,840	\$ 770,840		
		1005.42.4201.420118.52300.00000	MERF - Police	\$ 996,786	\$ 1,074,789	\$ 1,097,605	\$ 1,097,605		
		1005.42.4201.420116.52300.00000	PENSION-OLD CITY (SB POLICE)	\$ 294,243	\$ 294,243	\$ 294,243	\$ 294,243		
		1005.41.4199.419922.52300.00000	PENSION-OLD CITY	\$ 111,296	\$ 112,000	\$ 115,000	\$ 115,000		
		1005.43.4399.439908.52300.00000	DPW PENSION	\$ 263,486	\$ -				
<b>905 Total</b>				<b>\$ 2,151,170</b>	<b>\$ 2,196,824</b>	<b>\$ 2,277,688</b>	<b>\$ 2,277,688</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>City Employee Benefits</b>			<b>\$ 5,989,124</b>	<b>\$ 5,934,017</b>	<b>\$ 5,721,120</b>	<b>\$ 5,706,120</b>	<b>\$ -</b>	<b>\$ -</b>
906	City Insurances	1005.48.4899.489915.52700.00000	WORKMEN'S COMPENSATION	\$ 520,000	\$ 490,000	\$ 440,000	\$ 440,000		
		1005.48.4899.489919.52600.00000	UNEMPLOYMENT COMPENSATION	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		
		1005.48.4899.489921.55200.00000	COMMERCIAL BUSINESS PACKAGE	\$ 530,000	\$ 423,623	\$ 457,512	\$ 457,512		
			FIRE DEPARTMENT/ARMS		\$ 107,876	\$ 92,000	\$ 92,000		
			CYBER LIABILITY		\$ 13,530	\$ 13,350	\$ 13,350		
<b>906 Total</b>				<b>\$ 1,065,000</b>	<b>\$ 1,050,029</b>	<b>\$ 1,017,862</b>	<b>\$ 1,017,862</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>City Insurances</b>			<b>\$ 1,065,000</b>	<b>\$ 1,050,029</b>	<b>\$ 1,017,862</b>	<b>\$ 1,017,862</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
850	Municipal Grants	1005.50.5000.500001.53010.00000	Y.S.B. 50/50 EXPENDITURES	\$ 43,003	\$ 35,000	\$ 35,000	\$ 35,000		
850	Municipal Grants	1005.50.5000.500003.54301.00000	CAT POUND/ANIMAL SHELTER RENOVATIONS	\$ -					
850	Municipal Grants	1005.50.5000.500005.57500.00000	TOWN ROAD AID	\$ 75,000	\$ 75,000	\$ 125,000	\$ 50,000		
850	Municipal Grants	1005.50.5000.500007.57500.00000	MUNICIPAL GRANTS IN AID	\$ 85,419	\$ 85,000	\$ 85,000	\$ 50,000		
850	Municipal Grants	1005.50.5000.500009.57500.00000	LOCIIP	\$ 397,383	\$ 181,189	\$ 183,166	\$ 183,166		
<b>850 Total</b>				<b>\$ 600,805</b>	<b>\$ 376,189</b>	<b>\$ 428,166</b>	<b>\$ 318,166</b>	<b>\$ -</b>	<b>\$ -</b>
875	Capital Expenditures	1005.49.4900.490083.57320.03016	POLICE VEHICLES	\$ 87,766	\$ 50,000	\$ 105,000	\$ 82,000		
875	Capital Expenditures	1005.49.4900.490082.57320.03016	FIRE MARSHALL VEHICLE	\$ 15,000	\$ 15,367	\$ 15,367	\$ 15,367		
			ANNUAL DPW SMALL TRUCK REPLACEMENT		\$ 50,000	\$ 75,000	\$ 50,000		
875	Capital Expenditures		FY Capital Plan		\$ 100,000	\$ 100,000	\$ 100,000		
875	Capital Expenditures		REVALUATION FUND		\$ 50,000	\$ 50,000	\$ 75,600		
875	Capital Expenditures		REOCCURRING FLEET REPLACEMENT		\$ 15,000	\$ 30,000	\$ 15,000		
<b>875 Total</b>				<b>\$ 102,766</b>	<b>\$ 280,367</b>	<b>\$ 375,367</b>	<b>\$ 337,967</b>	<b>\$ -</b>	<b>\$ -</b>
901	Municipal Planning Comm.	1005.41.4153.415301.53010.00000	PLANNING CONSULTANT	\$ 11,700		\$ 15,000	\$ 15,000		
901	Municipal Planning Comm.	1005.41.4153.415303.59010.00000	CODE UPDATE	\$ -	\$ 5,800				
<b>901 Total</b>				<b>\$ 11,700</b>	<b>\$ 5,800</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Capital and Grants</b>			<b>\$ 715,270</b>	<b>\$ 662,356</b>	<b>\$ 818,533</b>	<b>\$ 671,133</b>	<b>\$ -</b>	<b>\$ -</b>
200	B.O.A.T.	1-001-0200-11-111-0003	AUDIT CLERK	\$ -					
200	B.O.A.T.	1005.41.4101.410102.53100.00000	BUDGET CONSULTANT	\$ -					
200	B.O.A.T.	1005.41.4101.410104.51900.00000	BOAT SECRETARY	\$ 5,382	\$ 5,500	\$ 5,500	\$ 5,500		
200	B.O.A.T.	1005.41.4101.410106.59140.00000	SETTLEMENT CONTINGENCY	\$ 120,000	\$ 126,500	\$ 125,000	\$ 158,152		
200	B.O.A.T.	1005.41.4101.410108.59140.00000	BOAT CONTINGENCY	\$ 64,688	\$ 50,000	\$ 100,000	\$ 50,000		
200	BOA	1005.41.4101.410106.56900.00000	YOUTH SPORTS PROGRAMS	\$ 15,000	\$ 19,000	\$ 25,000	\$ 25,000		
200	B.O.A.T.	1005.41.4101.410110.57010.00000	OTHER DEPARTMENT EXPENSES	\$ 50,000	\$ 25,000	\$ 45,000	\$ 45,000		
200	B.O.A.T.	1005.41.4101.410112.58900.00000	PANDEMIC EXPENSES	\$ 50,669	\$ 25,000	\$ 25,000	\$ -		
200	B.O.A.T.	1005.41.4135.413516.59010.00000	TAX REFUNDS	\$ 65,273	\$ 50,000	\$ 65,000	\$ 65,000		
			FD STORM STANDBY COVERAGE		\$ 18,000	\$ 20,000	\$ 15,000		
			TAX ABATEMENTS		\$ 70,000	\$ 70,000	\$ 70,000		
402	Finance	1005.41.4123.412302.51900.00000	CITY TREASURER SALARY	\$ 21,329	\$ 23,679	\$ 25,573	\$ 25,573		
<b>200 Total</b>				<b>\$ 392,340</b>	<b>\$ 412,679</b>	<b>\$ 506,073</b>	<b>\$ 459,225</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Contingency</b>			<b>\$ 392,340</b>	<b>\$ 412,679</b>	<b>\$ 506,073</b>	<b>\$ 459,225</b>	<b>\$ -</b>	<b>\$ -</b>

Dept Num	Dept Desch	Account Number	Description	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
				Actual	Projected	Dept Request	Mayor's Request	BOAT	BOA
215	Debt Service	1005.48.4899.489935.58330.00000	2016 BOND ISSUE-PRINCIPAL(13-14REF)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		
215	Debt Service	1005.48.4899.489937.58330.00000	2018 BOND ISSUE(2016 REF)	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000		
215	Debt Service	1005.48.4899.489939.58330.00000	2018 BOND ISSUE (RDEMO)	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000		
215	Debt Service	1005.48.4899.489941.58330.00000	2019 BOND ISSUE-PRIN(PD)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		
			2021 BOND ISSUE-PRIN(PD)	\$ 159,359					
			2021 PREMIUM-2016 REF BONDING(PD)	\$ 798,953					
			JCI PROJECT 1		\$ 167,157	\$ 142,114	\$ 142,114		
			JCI PROJECT 2		\$ -	\$ 57,541	\$ 57,541		
			Newtown Savings - Riverwalk		\$ -	\$ 99,583	\$ 99,583		
	<b>Total Bond Principal</b>			<b>\$ 1,948,312</b>	<b>\$ 1,157,157</b>	<b>\$ 1,289,238</b>	<b>\$ 1,289,238</b>	<b>\$ -</b>	<b>\$ -</b>
215	Debt Service	1005.48.4899.489965.58320.00000	2018 BANS ISSUE-INTEREST(PD)	\$ 90,000			\$ -		
215	Debt Service	1005.48.4899.489925.57300.00000	STREET SWEEPER & FT PUMPER	\$ 78,865	\$ 78,865	\$ 78,865	\$ 78,865		
215	Debt Service	1005.48.4899.489960.58320.00000	2016 BOND ISSUE-INTEREST(13-14 REF)	\$ 90,575	\$ 83,075	\$ 75,575	\$ 75,575		
215	Debt Service	1005.48.4899.489961.58320.00000	2018 BOND ISSUE-INTEREST(2016 REF)	\$ 154,625	\$ 143,425	\$ 132,225	\$ 132,225		
215	Debt Service	1005.48.4899.489962.58320.00000	2018 BOND ISSUE-INTEREST(RDEMO)	\$ 95,445	\$ 87,045	\$ 78,645	\$ 78,645		
215	Debt Service	1005.48.4899.489963.58320.00000	2019 BOND ISSUE-INTEREST(PD)	\$ 243,509	\$ 152,188	\$ 139,688	\$ 139,688		
215	Debt Service		2021 BOND ISSUE-INTEREST(PD)		\$ 310,026	\$ 312,631	\$ 312,631		
			JCI PROJECT 1		\$ 46,303	\$ 72,994	\$ 72,994		
			JCI PROJECT 2			\$ 13,750	\$ 13,750		
			Newtown Savings - Riverwalk		\$ -	\$ 1,085	\$ 1,085		
	<b>Total Bond Interest</b>			<b>\$ 753,019</b>	<b>\$ 900,927</b>	<b>\$ 905,458</b>	<b>\$ 905,458</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Debt Service</b>			<b>\$ 2,701,330</b>	<b>\$ 2,058,084</b>	<b>\$ 2,194,696</b>	<b>\$ 2,194,696</b>	<b>\$ -</b>	<b>\$ -</b>
702	Board of Education	1005.47.4700.470000.59140.00000	EDUCATIONAL EXPENSES	\$ 31,572,042	\$ 33,142,206	\$ 33,926,212	\$ 33,926,212		
			RETURN OF SUPLUS - CAPITAL EXPENSES		\$ 404,923				
	<b>Total Boad of Education</b>			<b>\$ 31,572,042</b>	<b>\$ 33,547,129</b>	<b>\$ 33,547,129</b>	<b>\$ 33,926,212</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL EXPENSES</b>			<b>\$ 58,301,161</b>	<b>\$ 59,180,973</b>	<b>\$ 60,670,097</b>	<b>\$ 60,656,930</b>	<b>\$ -</b>	<b>\$ -</b>

## Long Term Capital Plan

	GF Budget Line	Budget FY 2021-2022	Budget FY 2022-2023	Forecast FY 2023-2024	Forecast FY 2024-2025	Forecast FY 2025-2026	Forecasted 5 Year Total
<b>Road Reconstruction</b>		\$ 256,189.00	\$ 939,368.00	\$ 325,000.00	\$ 350,000.00	\$ 375,000.00	\$ 2,245,557.00
<b>Building Repair Fund</b>		90,000.00	90,000.00	120,000.00	130,000.00	140,000.00	570,000.00
<b>Total</b>		<b>\$ 346,189.00</b>	<b>\$ 1,029,368.00</b>	<b>\$ 445,000.00</b>	<b>\$ 480,000.00</b>	<b>\$ 515,000.00</b>	<b>\$ 2,815,557.00</b>
<b>Department - CITY (Reoccurring)</b>	<b>Capital Expense</b>						
POLICE FLEET REPLACEMENT	Capital Expense	\$ 50,000.00	\$ 82,000.00	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	\$ 447,000.00
FIRE MARSHALL VEHICLE	Capital Expense	\$ 15,367.00	\$ 15,367.00	\$ 15,367.00			\$ 46,101.00
DPW SMALL TRUCK REPLACEMENT	Capital Expense	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 90,000.00	\$ 340,000.00
CITY FLEET REPLACEMENT	Capital Expense	\$ 15,000.00	\$ 15,000.00	\$ 45,000.00	\$ 60,000.00	\$ 60,000.00	\$ 195,000.00
REVALUATION FUND	Capital Expense	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 350,000.00
<b>Total</b>		<b>\$ 180,367.00</b>	<b>\$ 237,367.00</b>	<b>\$ 315,367.00</b>	<b>\$ 315,000.00</b>	<b>\$ 330,000.00</b>	<b>\$ 1,378,101.00</b>
<b>NON BONDED CAPITAL</b>		<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 250,000.00</b>	<b>\$ 300,000.00</b>	<b>\$ 950,000.00</b>
Technology Upgrades		\$ 42,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 82,500.00
DPW/Parks Equipment		\$ 25,000.00					\$ 25,000.00
City Hall Upgrades		\$ 25,000.00		5,000.00	5,000.00	5,000.00	\$ 40,000.00
Initial Road Audit Program			\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		\$ 15,000.00
Police Radios			\$ 30,000.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ 65,000.00
Ambulance Referb				\$ 50,000.00	\$ 50,000.00		\$ 100,000.00
FD Communications					\$ 15,000.00	\$ 15,000.00	\$ 30,000.00
FD Air Fill Station					\$ 40,000.00		\$ 40,000.00
Firehouse Exhaust System						\$ 150,000.00	\$ 150,000.00
PD - LT Vehicle				\$ 40,000.00			\$ 40,000.00
PD - Detective Bureau Vehicle					\$ 40,000.00		\$ 40,000.00
HR File Digital Storage			\$ 18,500.00				\$ 18,500.00
Nature Center - Door Replacement			\$ 5,000.00				\$ 5,000.00
Library - Carpeting/Flooring in Reference, Main and Gallery				\$ 35,000.00			\$ 35,000.00
City Hall Generator			\$ 30,000.00				\$ 30,000.00
<b>Total</b>		<b>\$ 92,500.00</b>	<b>\$ 98,500.00</b>	<b>\$ 160,000.00</b>	<b>\$ 175,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 716,000.00</b>
<b>OTHER SOURCES CAPITAL</b>							
Library - Children/Teen Room Upgrades		\$ 50,000.00					\$ 50,000.00
FD Communications			\$ 303,000.00				\$ 303,000.00
FD FEASIBILITY STUDY			\$ 25,000.00				\$ 25,000.00
FD Engine 5				\$ 750,000.00			\$ 750,000.00
Squad 9					\$ 750,000.00		\$ 750,000.00
Utility 2						\$ 150,000.00	\$ 150,000.00
Nature Center Windows			\$ 25,000.00				\$ 25,000.00
PD - License Plate Reader		\$ 15,000.00					\$ 15,000.00
PD - Chief's Vehicle			\$ 50,000.00				\$ 50,000.00
Library - HVAC Replacement						\$ 500,000.00	\$ 500,000.00
Library - Electrical Upgrades				\$ 50,000.00			\$ 50,000.00
<b>Total</b>		<b>\$ 65,000.00</b>	<b>\$ 403,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ 650,000.00</b>	<b>\$ 2,668,000.00</b>

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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