

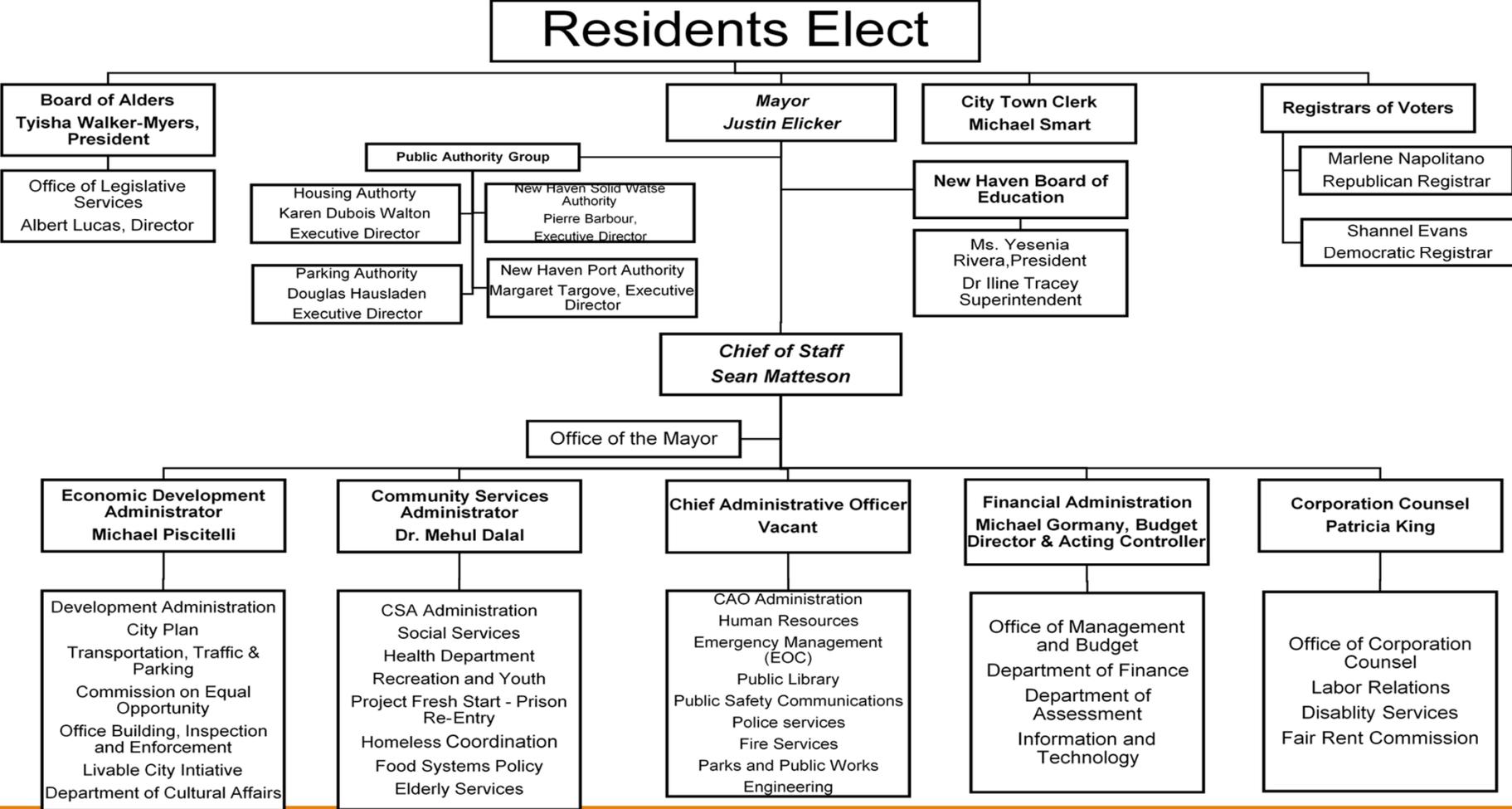
FY 2021-22 Mayor's Proposed Budget

JUSTIN ELICKER, MAYOR

SEAN MATTESON, CHIEF OF STAFF

MICHAEL GORMANY, CITY BUDGET DIRECTOR AND ACTING CONTROLLER

City of New Haven Organizational Structure



FY 2021-22 Mayors Proposed Budget

The Mayors Proposed Budgets for Fiscal Year 2021-2022 was submitted March 01, for the upcoming fiscal year beginning July 1, 2021

- **Crisis Budget (Budget A)**: Over the next several months, if the City **does not** receive commitments of significant increases in funding from the State of Connecticut and Yale University, we will be forced to adopt Crisis Budget. The Crisis budget incorporates a broad range of dramatic cuts to the City's budget including employee layoffs, closing of a library, fire house and senior center, and eliminating vacant positions. It also includes a 7.75% tax increase.
- **Forward Together Budget (Budget B)**: If the City **does** receive a significant increase in funding from both the State of Connecticut and Yale University, we will be able to adopt Budget B that will allow us to continue services at the current level and work to right our financial ship. In addition to maintaining services, Budget B also makes several significant steps to shore up our pension fund and reduce future debt service payments.

FY 2021-22 Mayors Proposed Budget

	FY 2020-21 Board of Alder	FY 2021-22 (Crisis) Mayors Proposed	FY 2021-22 Forward Together Mayors Proposed	+/- FY 2021- 22 (Crisis) VS FY 2021	+/- FY 2021-22 (Together) VS FY 2021
<u>General Fund</u>					
City Appropriations	\$378,771,376	\$399,930,947	\$414,025,355	\$21,159,571	\$35,253,979
Board of Education	\$189,218,697	\$189,218,697	\$192,218,697	\$0.00	\$3,000,000
Total	\$567,990,073	\$589,149,644	\$606,244,052	\$21,159,571	\$38,253,979
<u>Capital Projects</u>	\$0.00	\$60,000,000	\$60,000,000	\$0.00	\$0.00
<u>Special Funds</u>	\$25,098,917	\$29,284,464	\$29,284,464	\$0.00	\$0.00
<u>Grand Total</u>	<u>\$593,088,990</u>	<u>\$678,434,108</u>	<u>\$695,528,516</u>	<u>\$21,159,571</u>	<u>\$38,253,979</u>

Mayor's Proposed Capital Improvement Plan

The Mayor's Capital Budget is submitted to the Board of Alders at \$60.0M

- This is a decrease of (\$10.7M) from the FY 2019-20 Budget

The overall capital budget still maintains funding for priorities of:

- Street Trees
- Sidewalk Management
- Street Reconstruction
- Additional funding for New Haven Public Schools for repairs

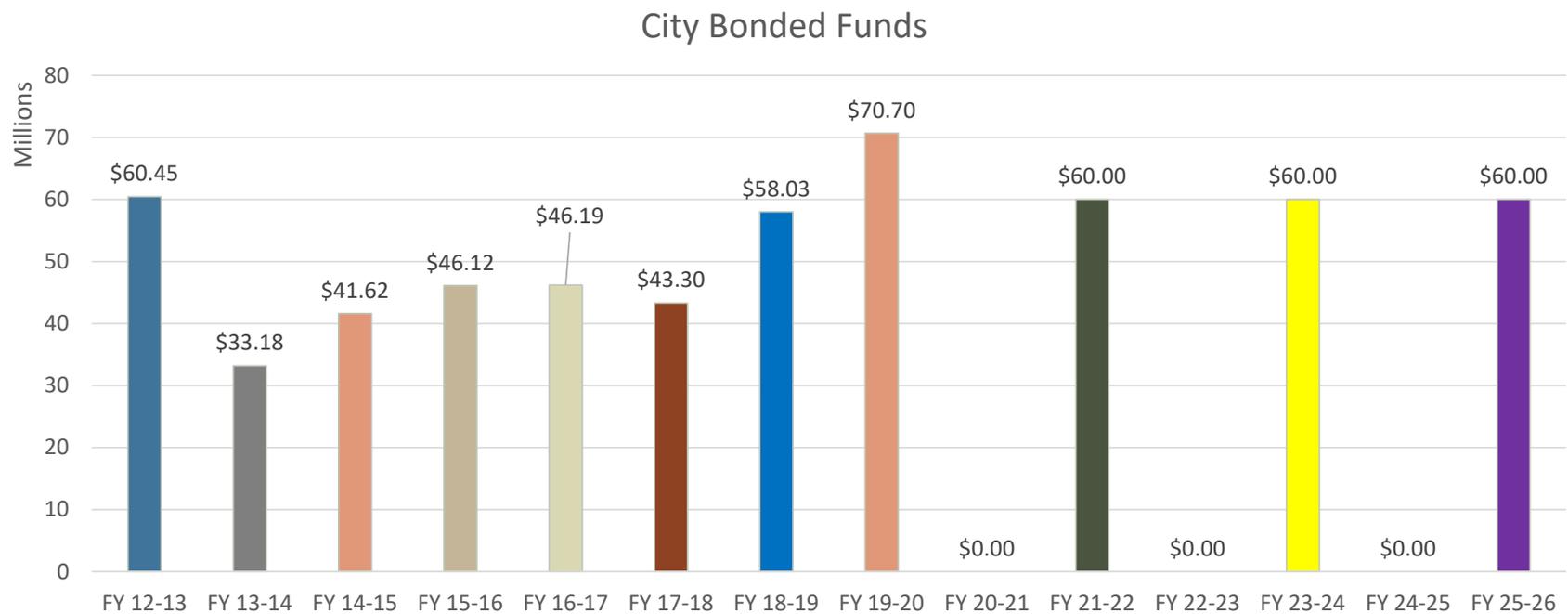
Added capital projects

- New Project of Broadband/Fiber
- Body Cams, Dash Cams, and Equipment per Police Accountability Bill
- Westville Manor (HANH in conjunction with Economic Development)

Re-Designation:

- Three re-designation request -
 - Board of Education – Consolidate funding of various categories into general repairs/improvements
 - Management and Budget – Consolidate remaining rolling stock accounts
 - Engineering to transfer funds from residential sidewalk program to sidewalk reconstruction

Capital Bonding



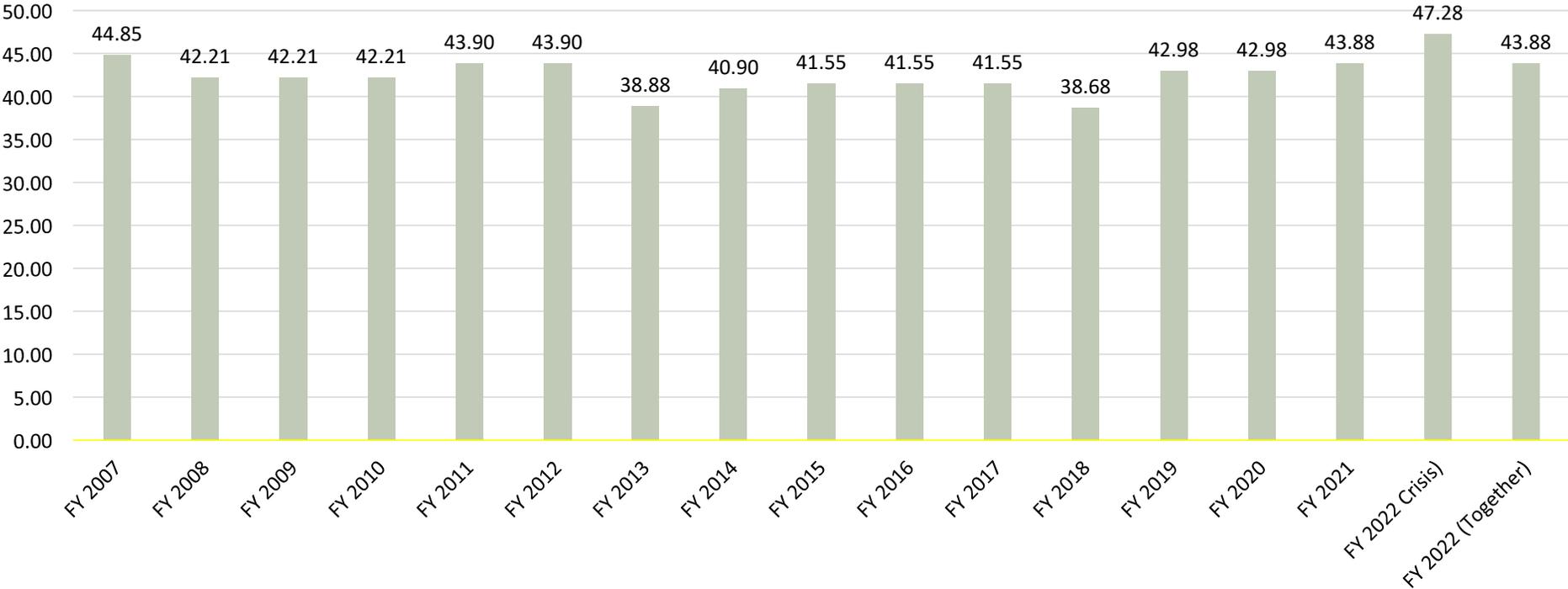
Mayors Proposed General Fund Budget

Fiscal Year	Mill Rate	Budget	Increase over prior year	Percentage Increase over Prior Year
2016-17	41.55	523,340,196	15,464,955	3.0%
2017-18	38.68	538,906,953	15,566,757	2.9%
2018-19	42.98	547,089,954	8,183,001	1.5%
2019-20	42.98	556,741,050	9,651,096	1.7%
2020-21	44.51	569,115,077	12,474,026	2.2%
2021-22 (Crisis)	47.28	589,149,644	21,159,571	3.7%
2021-22 (Forward)	43.88	606,244,052	38,253,979	6.7%

Mill Rate History

FY 2007 – FY 2022 (Proposed)

MV Mill Rate 43.88 (FY 22)



Revaluation Years: FY 2008, FY 2013, & FY 2018. For the FY 2008 Revaluation GL, a phase-in was used for from FY 2008-2012. The phase in percentages were 20% of the difference in FY 2008 and 40% of the difference for FY2009-2012.

Homeowner Tax Increase (Crisis Proposal) (Estimated)

	Example A	Example B	Example C	Example D
Home Value	200,000	250,000	350,000	500,000
Assessed Value (70%)	140,000	175,000	245,000	350,000
Current Taxes @ 43.88	6,143	7,679	10,750	15,358
Proposed Taxes @ 47.28	6,620	8,274	11,584	16,548
Change in Taxes	475	595	833	1,190
Monthly Escrow change	40	50	70	100

City Grand List

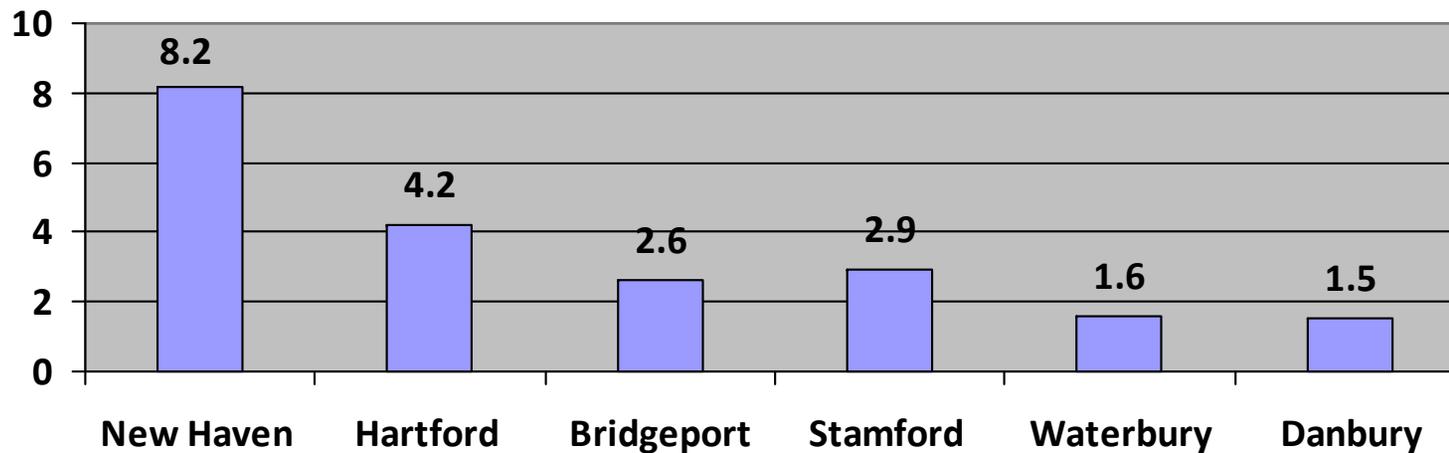
- City Grand List is \$15.9B
 - \$6.7B is the total taxable Grand List
 - \$8.5B is nontaxable
 - Yale University \$3.5B
 - Yale New Haven Hospital \$1.2B
 - Municipal \$2.0B
 - State \$858K
 - Non-Profits \$842K
 - 59.57% of real estate is exempt
 - 59.74 last year
- IF \$1B came became taxable, The City would generate an additional \$30M in tax revenue at a mill rate of 43.88

Taxable Grand List 2015-2020 (FY 2022)

	GL 2015 FY 2017	GL 2016 FY 2018	GL 2017 FY 2019	GL 2018 FY 2020	GL 2019 FY 2021	GL 2020 FY 2022	GL 2020 VS GL 2019 (Decrease) / Increase
<u>GROSS TAXABLE</u>							
Real Estate	5,239,162,395	5,748,533,145	5,753,727,663	5,684,986,812	5,712,592,534	5,773,245,188	60,652,654
Personal Property	719,109,633	757,100,350	1,033,827,953	1,093,283,530	1,095,356,040	1,125,575,190	30,219,150
Motor Vehicle	380,823,642	410,168,319	414,539,336	422,346,345	441,394,200	464,241,280	22,847,080
Total	6,339,095,670	6,915,801,814	7,202,094,952	7,200,616,687	7,249,342,774	7,363,061,658	113,718,884
<u>EXEMPTIONS</u>							
Real Estate	(177,073,046)	(214,399,899)	(202,528,196)	(158,935,516)	(165,204,332)	(176,370,486)	11,166,154
Personal Property	(76,095,637)	(92,492,089)	(372,721,157)	(431,161,957)	(438,080,935)	(455,167,828)	17,086,893
Motor Vehicle	(7,800,220)	(19,154,075)	(20,218,852)	(19,016,935)	(21,341,678)	(18,870,200)	(2,471,478)
Total	(260,968,903)	(326,046,063)	(595,468,205)	(609,114,408)	(624,626,945)	(624,626,945)	25,781,569
<u>NET TAXABLE GL</u>							
Real Estate	5,062,089,349	5,534,133,246	5,551,199,467	5,526,051,296	5,547,388,202	5,596,874,702	49,486,500
Personal Property	643,013,996	664,608,261	661,106,796	662,121,573	657,275,105	670,407,362	13,132,257
Motor Vehicle	373,023,422	391,014,244	394,320,484	403,329,410	420,052,522	445,371,080	25,318,558
Total	6,078,126,767	6,589,755,751	6,606,626,747	6,591,502,279	6,624,715,829	6,712,653,144	87,937,315

GRAND LIST EXEMPT VALUE PER CT OPM AS OF GL 2018

**Grand List Exempt Property Value (As of GL 2018)
Per CT Municipal Fiscal Indicators***



*Totals above are in the billions

FY 2021-22 Major Revenue Overview

Revenue Changes reflected in both the Crisis and Together Forward Budgets:

- 2020 Net Grand List increased by 1.33% [\$87.9M value Increase]
- Interest income reduced \$200K due to low bank rates
- Building Permits decreased from \$19.4M to \$13.6M
- Meter Receipts reduced from \$7.1M to \$4.5M
- Parking tags reduced from \$5.0M to \$4.1M
- Delinquent Parking Tags Collection removed for a reduction of (\$500K)
- NHPA PILOT Payment reduced from \$4.0M to \$2.8M
- Real Estate Conveyance increased from \$1.9M to \$2.2M
- Motor Vehicle and Personal Property Audit revenue removed for a total elimination of \$500K

FY 2021-22 Major Revenue Overview (cont.)

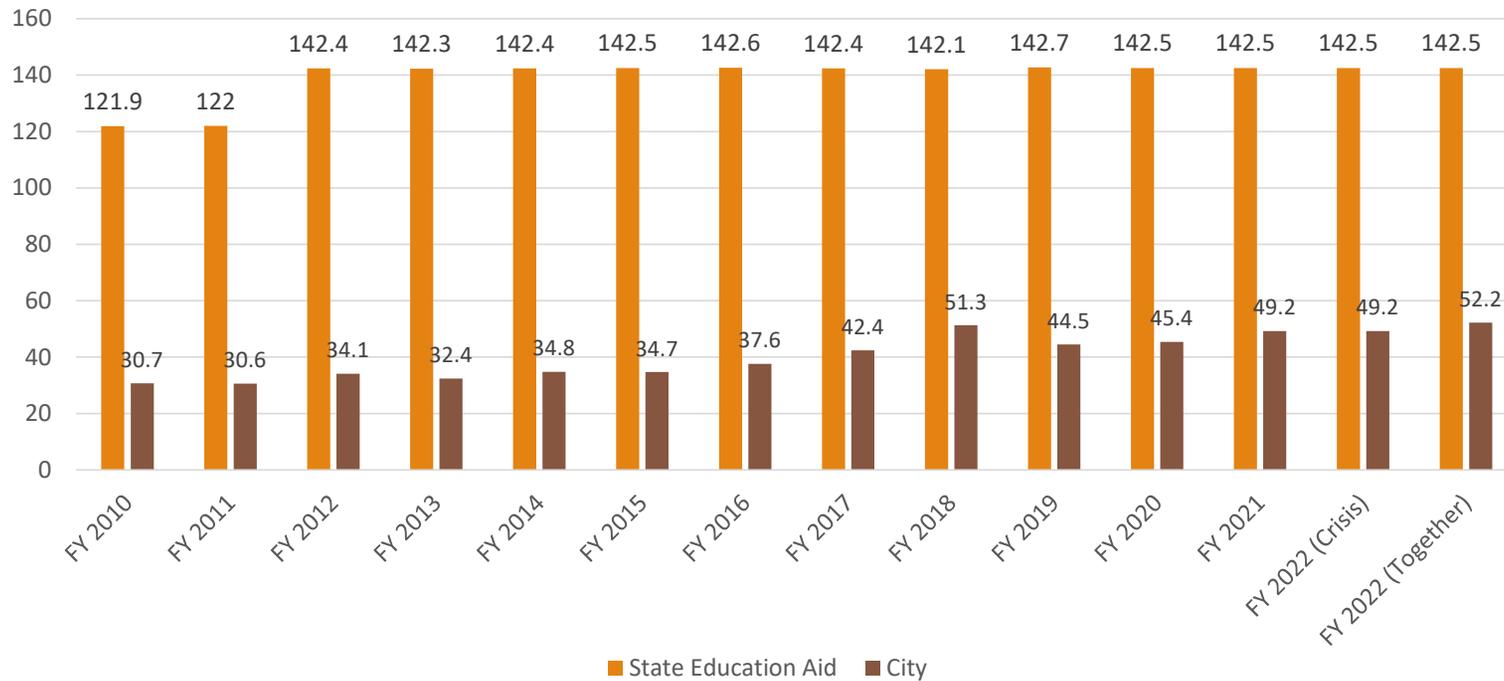
Revenue Differences between Crisis Proposal and Forward Together Proposal

Category	Crisis Proposal	Forward Together	Explanation
Property Taxes	\$309.3M	\$288.7M	Property tax increase of 7.75%
Distressed Municipal Aid	\$11.8M	\$0.00	Approved in Governors budget. If tier PILOT is approved, this revenue would not be received
Additional Aid State/Yale	\$0.00	\$53.0M	If Tier PILOT is approved, Distressed Municipal revenue is not included in budget
Total Revenue	\$321.1M	\$341.7	

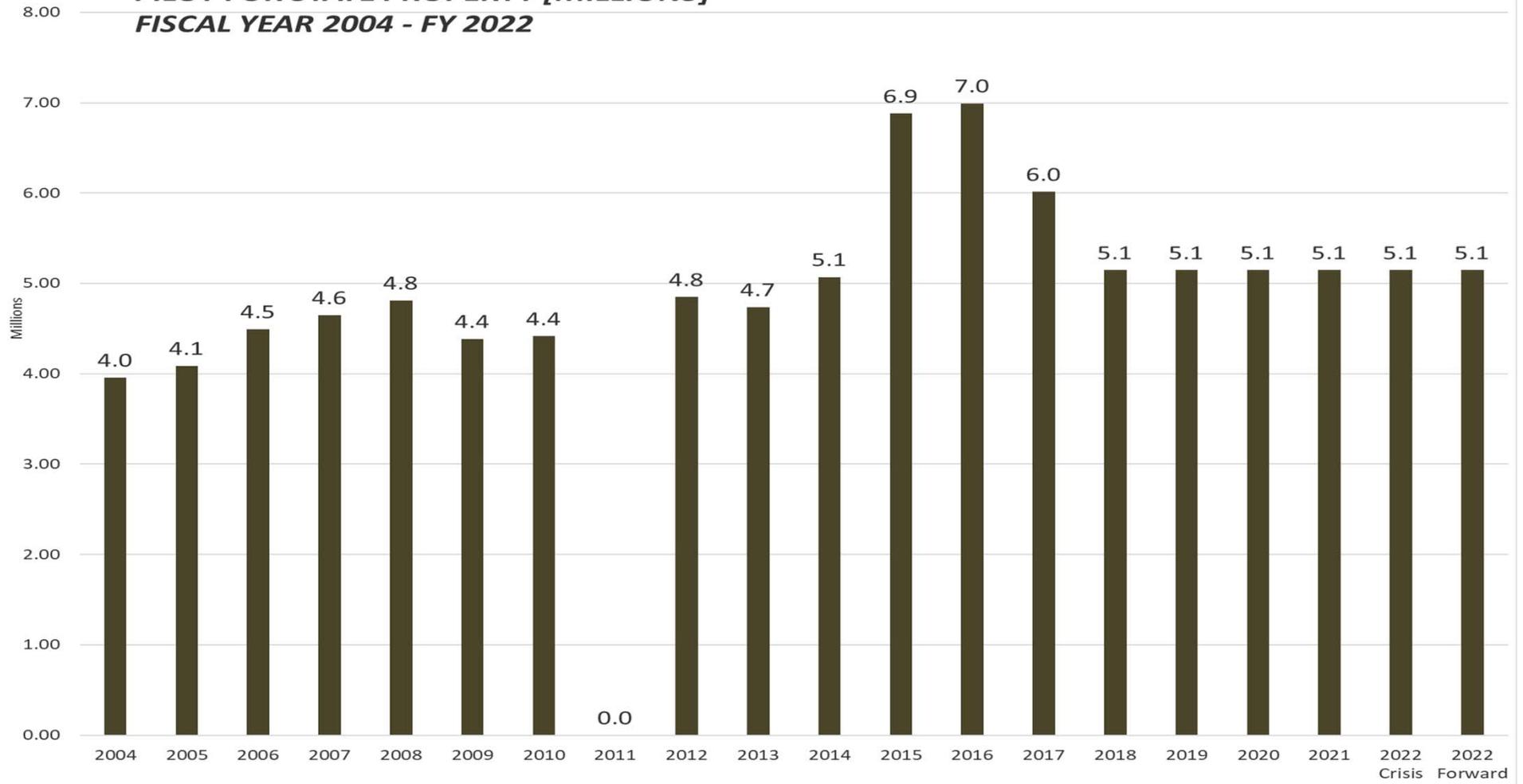
State Aid for Education

Based on Governors Biennial Budget

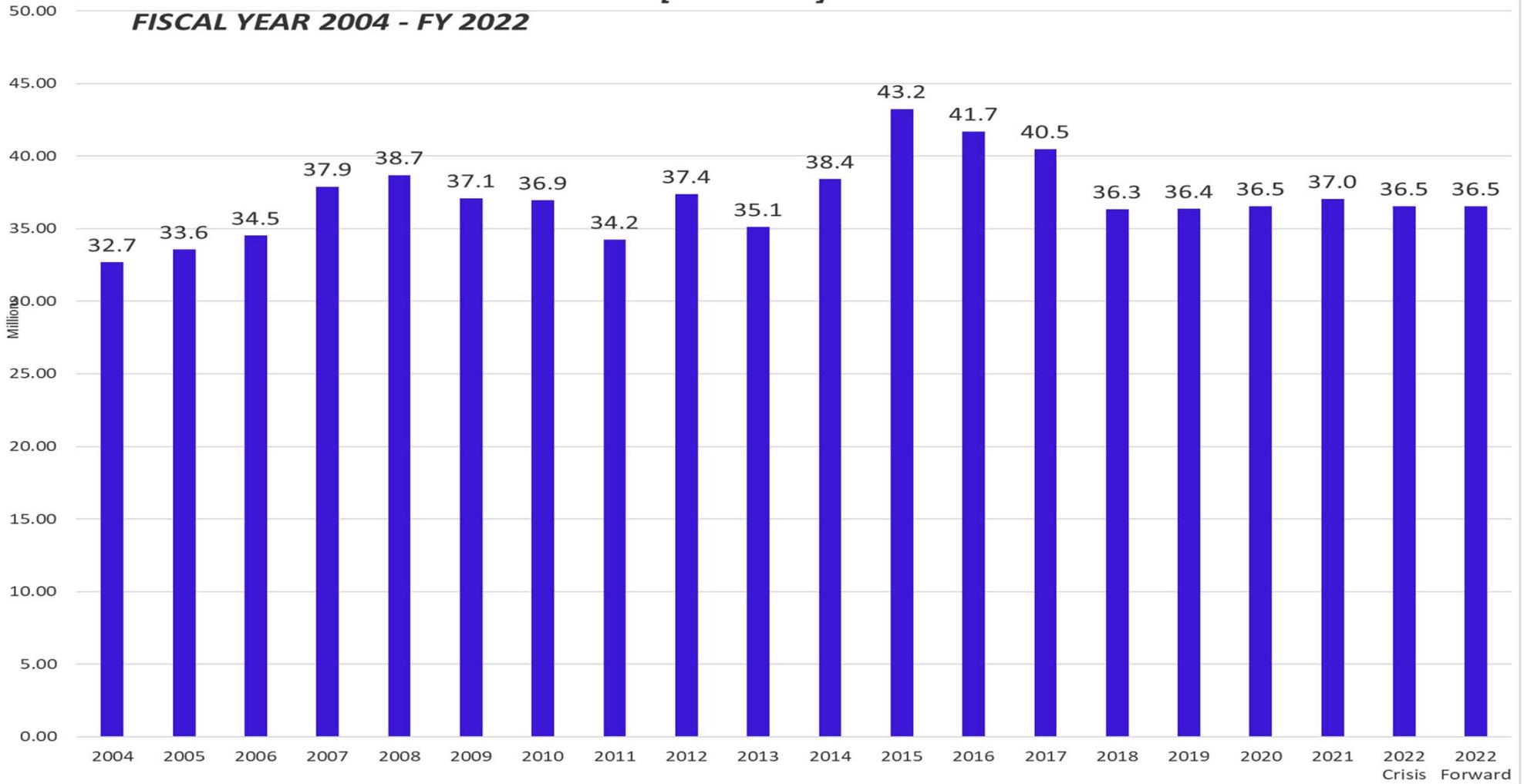
- Education Cost Sharing remains flat at \$142.5M
- Alliance grant funding remains flat
- Funding of ESSRF Federal Grant



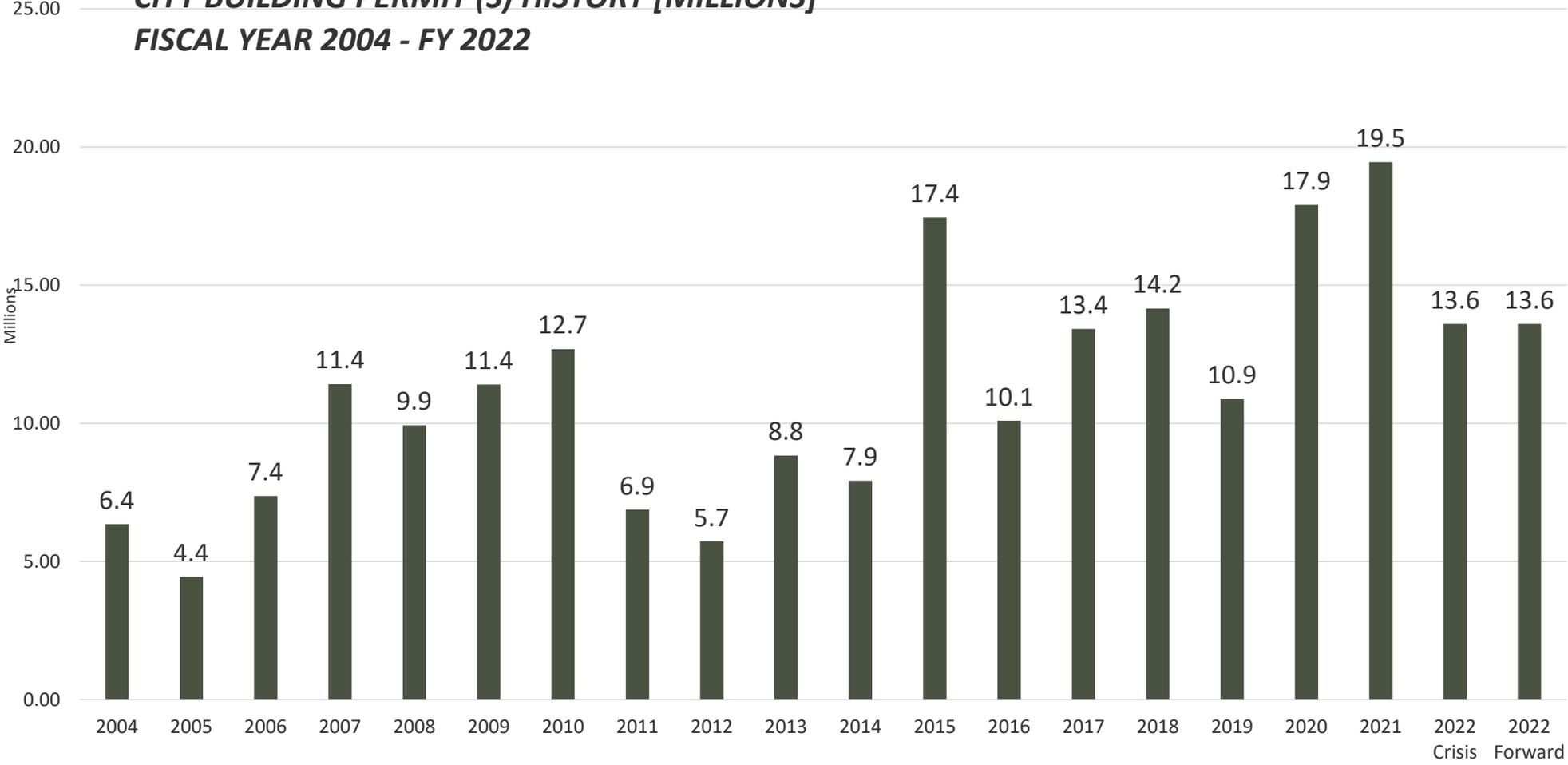
PILOT FOR STATE PROPERTY [MILLIONS]
FISCAL YEAR 2004 - FY 2022



PILOT FOR COLLEGES AND HOSPITAL [MILLIONS]
FISCAL YEAR 2004 - FY 2022



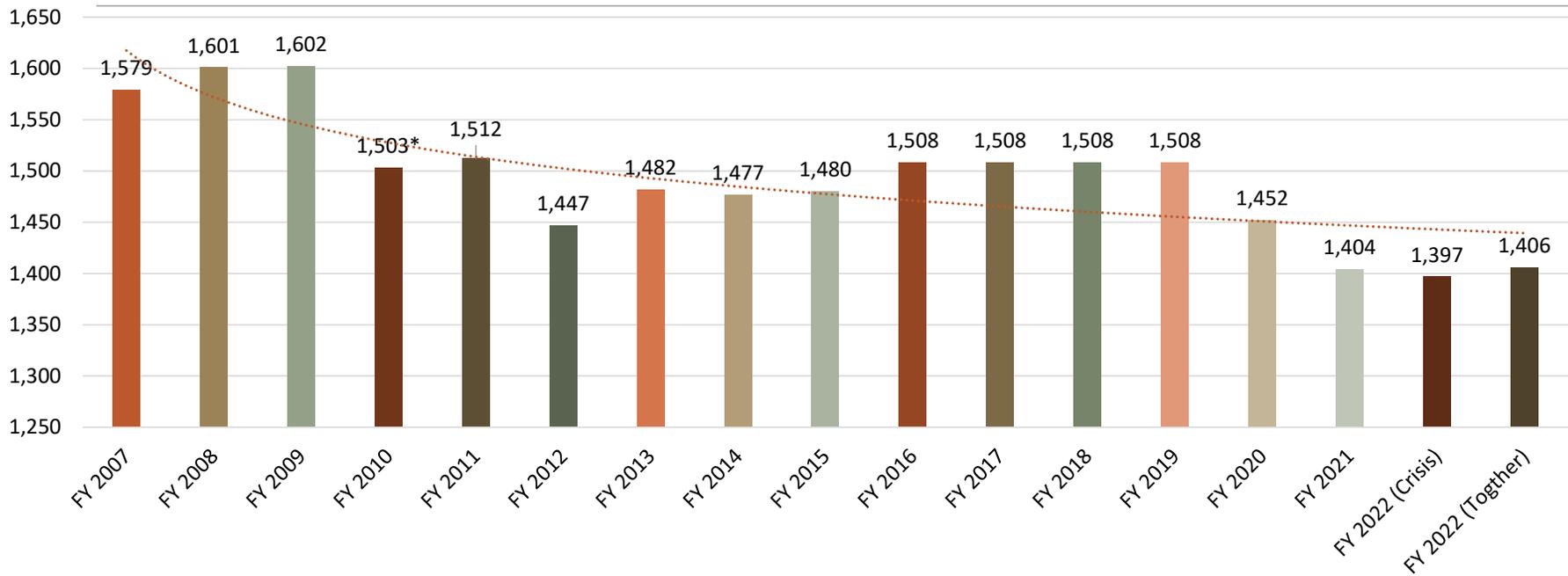
CITY BUILDING PERMIT (S) HISTORY [MILLIONS]
FISCAL YEAR 2004 - FY 2022



Mayor's Proposed Expenditure Summary

General Fund Budgeted Positions

FTE 2007 – 2022 (FT + Dollar Positions)



*Drop between FY 2009 & FY 2010 is from early retirement packages offered to Bargaining units 3144, 884, 68, and 71

Position Changes for FY 2022

Summary of Position Changes:

Summary of Position Changes

Fully Funded Positions Eliminated	12
Dollar Positions Eliminated	04
Part Time Positions Eliminated	03
Fully Funded Positions Eliminated (Police)	00
Fully Funded Positions Eliminated (Fire)	00
Dollar Positions Eliminated (Police)	00
Fully Funded Positions to \$1.00	01
Fully Funded Positions to \$1.00 (Police)	09
Fully Funded Positions to \$1.00 (Fire)	05

Grand Total	34 Changes

Summary of Position Added

Health Positions (Nurses)	03
Police Sargent	02
Fire Captains	03 (per 2019 MOU)
Fire Lieutenant	01 (per 2019 MOU)

Grand Total	09

Title changes

Position 150 Land Records Specialist changed to Elections / Land Records Specialist

Department Budget Comparisons By Function – Operation Departments

DEPARTMENT NAME	FISCAL YEAR 2016-17 BOA	FISCAL YEAR 2017-18 BOA	FISCAL YEAR 2018-19 BOA	FISCAL YEAR 2019-20 BOA	FISCAL YEAR 2020-21 BOA	FISCAL YEAR 2021-22 MAYOR CRISIS	FISCAL YEAR 2021-22 MAYOR FORWARD
LEGISLATIVE SVC / BOARD OF ALDERMEN	\$961,589	\$995,180	\$995,180	\$989,413	\$989,413	\$944,243	\$944,668
MAYORS OFFICE	\$1,028,979	\$1,028,979	\$1,010,853	\$1,057,042	\$954,196	\$936,825	\$936,825
CHIEF ADMIN OFFICE	\$1,868,303	\$1,868,303	\$1,741,568	\$1,979,784	\$1,824,306	\$1,899,336	\$1,899,336
CORPORATION COUNSEL	\$2,068,136	\$2,516,206	\$2,702,163	\$2,773,392	\$2,667,409	\$2,816,999	\$2,816,999
FINANCE	\$6,582,080	\$10,060,813	\$10,131,139	\$11,577,574	\$11,578,345	\$10,981,285	\$11,454,785
INFORMATION AND TECHNOLOGY	\$2,993,036	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSOR'S OFFICE	\$783,808	\$787,808	\$785,672	\$833,258	\$773,453	\$773,452	\$773,452
PUBLIC LIBRARY	\$3,804,559	\$3,836,215	\$3,860,543	\$4,067,393	\$4,023,843	\$3,835,608	\$4,019,849
PARKS DEPARTMENT	\$4,309,300	\$4,432,771	\$4,520,302	\$4,719,072	\$0	\$0	\$0
CITY/TOWN CLERK	\$539,746	\$539,746	\$494,568	\$453,530	\$519,980	\$508,454	\$508,454
REGISTRAR OF VOTERS	\$859,565	\$879,565	\$770,000	\$1,050,666	\$1,059,020	\$1,104,020	\$1,104,020
PUBLIC HEALTH	\$3,912,735	\$3,810,008	\$3,980,223	\$4,062,007	\$4,112,992	\$4,245,155	\$4,245,155
FAIR RENT COMMISSION	\$73,650	\$73,650	\$75,750	\$127,400	\$127,034	\$127,034	\$127,034
ELDERLY SERVICES	\$717,570	\$743,176	\$739,796	\$783,295	\$771,606	\$540,606	\$711,606
YOUTH SERVICES	\$1,088,170	\$1,088,170	\$1,045,000	\$1,210,250	\$0	\$0	\$0
DISABILITY SERVICES	\$92,224	\$92,224	\$90,174	\$98,604	\$96,804	\$96,804	\$96,804
COMMUNITY SERVICES ADMIN.	\$2,908,121	\$2,992,018	\$2,877,436	\$2,947,648	\$2,583,589	\$3,144,655	\$3,674,655
RECREATION AND YOUTH	\$0	\$0	\$0	\$0	\$2,291,689	\$2,209,764	\$2,267,764
PUBLIC WORKS	\$11,939,043	\$12,192,303	\$11,944,770	\$12,380,392	\$0	\$0	\$0
ENGINEERING	\$3,337,440	\$3,375,468	\$3,253,276	\$3,254,634	\$3,014,683	\$3,069,682	\$3,169,682
PUBLIC WORKS AND PARKS	\$0	\$0	\$0	\$0	\$15,931,730	\$15,868,384	\$16,468,463
CITY PLAN	\$589,013	\$589,013	\$564,643	\$603,106	\$716,127	\$718,289	\$718,289
TRAFFIC & PARKING	\$3,144,752	\$3,180,457	\$3,108,221	\$3,539,498	\$3,290,155	\$3,727,619	\$3,689,881
COMMISSION ON EQUAL OPPORTUNITY	\$175,190	\$213,073	\$209,687	\$223,751	\$217,659	\$212,659	\$212,659
BLDG INSPEC & ENFORC	\$1,070,025	\$1,061,951	\$1,041,482	\$1,125,333	\$1,133,959	\$1,136,667	\$1,141,667
ECONOMIC DEVELOPMENT	\$1,854,214	\$1,588,247	\$1,508,247	\$1,533,021	\$1,862,444	\$1,789,247	\$1,856,247
LIVABLE CTY INITAT	\$810,227	\$808,632	\$789,557	\$827,676	\$839,564	\$839,564	\$839,564
TOTAL OPERATIONAL DEPARTMENTS	\$57,511,475	\$58,753,976	\$58,240,250	\$62,217,739	\$61,380,000	\$61,526,351	\$63,677,858

- Operational Budgets increased by:
 - 7% when comparing FY 22 Crisis to FY 2016-17
 - 10.7% comparing Forward budget to FY 2016-17

Department Budget Comparisons By Function – Operation Departments

DEPARTMENT	FISCAL YEAR	FISCAL YEAR					
NAME	2016-17 BOA	2017-18 BOA	2018-19 BOA	2019-20 BOA	2020-21 BOA	2021-22 MAYOR CRISIS	2021-22 MAYOR FORWARD

PUBLIC SAFETY

PULIC SAFETY							
COMMUNICATIONS	\$3,311,663	\$3,301,393	\$3,419,852	\$3,583,532	\$3,466,892	\$3,360,554	\$3,466,892
POLICE SERVICE	\$36,313,374	\$39,881,340	\$40,785,256	\$41,532,539	\$43,125,914	\$43,865,120	\$44,951,333
FIRE SERVICE	\$29,000,262	\$29,917,398	\$31,567,773	\$33,697,447	\$33,609,258	\$34,822,280	\$35,329,523
TOTAL PUBLIC SAFETY DEPARTMENTS	\$68,625,299	\$73,100,131	\$75,772,881	\$78,813,518	\$80,202,064	\$82,047,954	\$83,747,748

- Public Safety Budget has increased by:
 - 19.56% comparing FY 22 Crisis budget to FY 2016-17
 - 22.03% comparing FY 22 Crisis budget to FY 2016-17

- Education budget has increased by :
 - 3.84% comparing FY 22 Crisis budget to FY 2016-17
 - 5.49% comparing FY 22 Crisis budget to FY 2016-17

CITY UTILITIES

FINANCE-CENTRAL UTILITES	\$7,266,196	\$7,270,281	\$7,153,975	\$7,660,144	\$7,330,072	\$8,932,000	\$8,932,000
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EDUCATION

EDUCATION	\$182,218,697	\$187,218,697	\$187,218,697	\$188,218,697	\$189,218,697	\$189,218,697	\$192,218,697
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Department Budget Comparisons By Function – Operation Departments

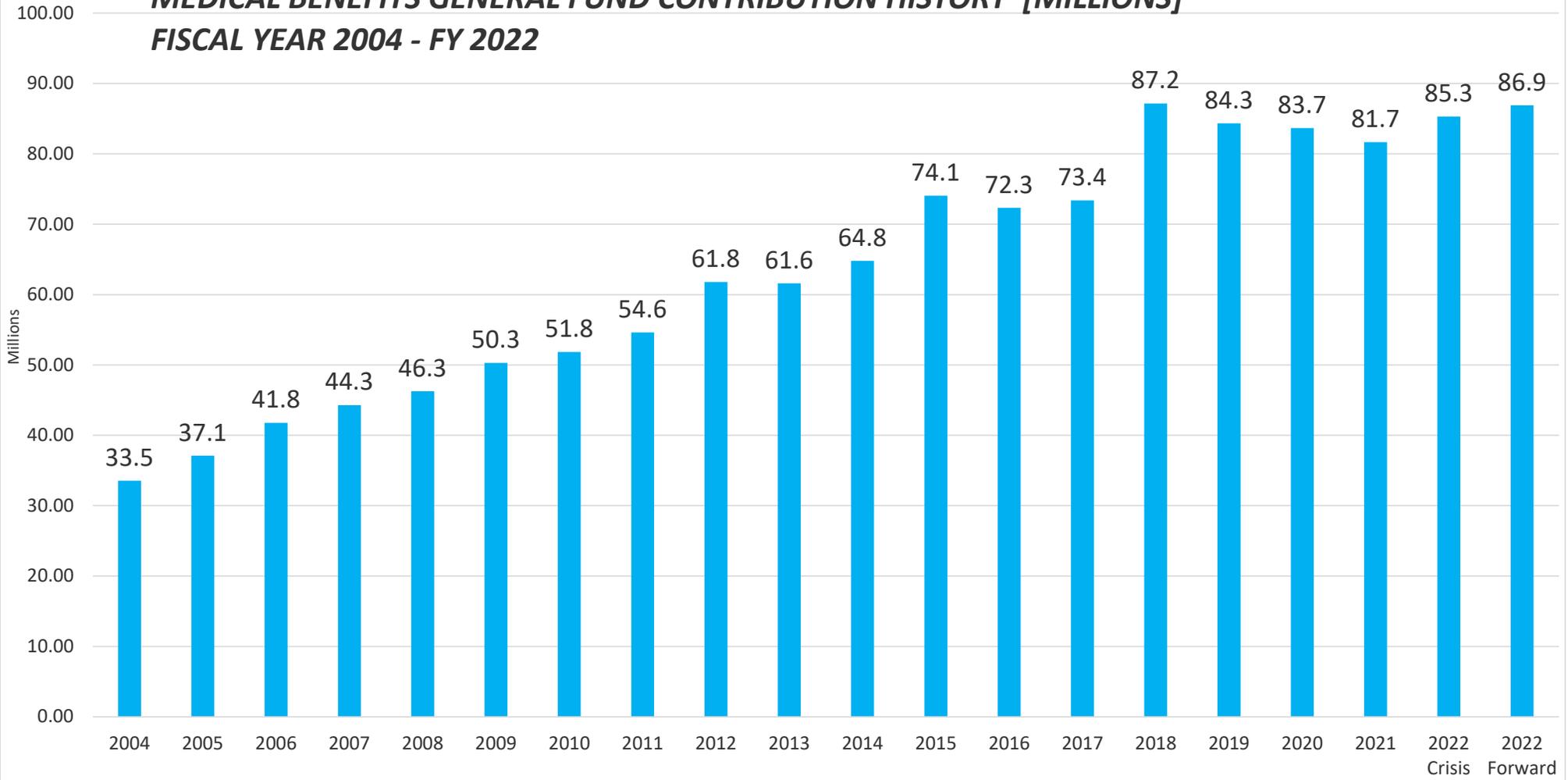
DEPARTMENT	FISCAL YEAR						
NAME	2016-17 BOA	2017-18 BOA	2018-19 BOA	2019-20 BOA	2020-21 BOA	2021-22 MAYOR CRISIS	2021-22 MAYOR FORWARD
<u>CITY DEBT SERVICE</u>							
DEBT SERVICE	\$69,895,500	\$66,439,581	\$67,222,568	\$53,674,689	\$59,807,120	\$62,827,640	\$62,827,640
REFUNDING SAVINGS	\$0	(\$4,220,909)	(\$4,250,000)	\$0	(\$2,851,969)	(\$2,800,000)	\$0
BOND PREMIUM	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)	\$0	\$0	\$0
MASTER LEASE	\$628,000	\$628,000	\$628,000	\$628,000	\$128,000	\$128,000	\$128,000
RAINY DAY REPLENISHMENT	\$1,211,681	\$1,000,000	\$0	\$900,000	\$0	\$0	\$0
CITY DEBT SERVICE TOTAL	\$66,735,181	\$58,846,672	\$58,600,568	\$50,202,689	\$57,083,151	\$60,155,640	\$62,955,640
<u>EMPLOYEE BENEFITS</u>							
PENSIONS	\$52,595,450	\$61,270,774	\$61,270,774	\$66,034,327	\$67,260,780	\$83,000,000	\$84,793,107
SELF INSURANCE	\$4,400,000	\$4,600,000	\$4,600,000	\$5,000,000	\$5,600,000	\$6,100,000	\$6,100,000
EMPLOYEE BENEFITS	\$83,051,210	\$87,091,210	\$92,091,210	\$93,591,210	\$93,591,210	\$95,171,210	\$97,371,210
EMPLOYEE BENEFITS TOTALS	\$140,046,660	\$152,961,984	\$157,961,984	\$164,625,537	\$166,451,990	\$184,271,210	\$188,264,317
<u>TOTAL CITY BUDGET</u>	\$523,340,196	\$538,906,953	\$547,089,954	\$556,641,051	\$567,990,073	\$589,147,147	\$606,241,555

- Pensions Budget has increased by:
 - 57.81% comparing FY 22 Crisis budget to FY 2016-17
 - 61.21% comparing FY 22 Crisis budget to FY 2016-17
- Employee Benefits budget has increased by:
 - 12.69% comparing FY 22 Crisis budget to FY 2016-17
 - 14.59% comparing FY 22 Crisis budget to FY 2016-17
- Overall City Budget has increased by:
 - 12.57% comparing FY 22 Crisis budget to FY 2016-17
 - 15.84% comparing FY 22 Crisis budget to FY 2016-17
 - Overall inflation growth over last five years was 10.13%

PENSION ADEC CONTRIBUTIONS



MEDICAL BENEFITS GENERAL FUND CONTRIBUTION HISTORY [MILLIONS]
FISCAL YEAR 2004 - FY 2022



SELECTED SUMMARY DEPARTMENTAL CHANGES

Summary of Crisis Budget Expenditures:

- Closing of Mitchell Library
 - Closing of Fire House (Whitney Avenue)
 - Closing of East Shore Senior Center

 - Elimination of 10 Police Officer positions, with the addition of two sergeants

 - Elimination of 5 Firefighter/EMT Positions
 - Addition of four as required by 2019 MOU

 - Additional of (\$2.6M) in RIF/Organizational Restructuring

 - Refunding of (\$2.8M) in Debt Service Savings

 - Flat Funding of Board of Education

 - Moderate funding increase for Workers Compensation and Healthcare
- 

SELECTED DEPARTMENTAL CHANGES

Forward Together Budget:

- Eliminates most cuts from the City budget while adding funding to Board of Education, Healthcare, Workers Compensation
 - Removes RIF/Organizational Restructuring
 - Removes vacancy eliminations
 - Removes debts service refunding/refinancing

Selected Major Changes Budget Summary

City Agency	Category	FY 2021 BOA	FY 2022 (Crisis)	FY 2022 (Together)
Human Resources	Other Contractual	699,970	850,000	850,000
Police	Overtime	7,054,888	9,054,888	9,054,888
Fire	Overtime	2,169,000	4,199,000	4,199,000
Police/Fire	Federal Reimbursement	0.00	(4,000,000)	(4,000,000)
CSA	Dixwell Q-House	150,000	600,000	600,000
CSA	Crisis Response	0.00	200,000	625,000
City Savings	RIF/Organizational Rest.	0.00	(2,600,000)	0.00
Expenditure	Expenditure Reserve	4,000,000	0.00	1,000,000
Debt Service	Principal + Interest	56,955,151	60,027,640	62,827,640
Debt Service	Refunding	(2,851,969)	(2,800,000)	0.00
Pension	CERF ADEC Contribution	22,665,766	25,700,000	26,700,000
Pension	P&F ADEC Contribution	39,595,014	52,300,000	53,093,107
Health Care	GF Fund contribution	84,398,210	85,298,210	86,898,210
Workers Comp	GF fund contribution	7,500,000	7,900,000	8,500,000
Board of Education	City Share	189,218,697	189,218,697	192,218,697

SELECTED DEPARTMENTAL CHANGES

Agency	Change	Budget Proposal Included
CAO	Elimination of UNH-COOP Program	Crisis and Forward
CAO-Human Resources	Increase other contractual services for Public Safety recruitment/testing	Crisis and Forward
Corporation Counsel-Labor Relations	Other contractual services increased to assist the City in labor and employment matters	Crisis and Forward
Finance	Government Center Heating and Cooling (400,000) and Fuel Cell (450,000) moved to Central Utilities. Most of the savings reduced from Finance budget	Crisis and Forward
Central Services	Added in Internet/Communications for better transparency from Departments	Crisis and Forward
Central Services	Added in 100,000 for utility audit service + Government Center and Fuel	Crisis and Forward
Library	Closing of the Mitchell Library	Crisis

SELECTED DEPARTMENTAL CHANGES

Agency	Change	Budget Proposal Included
Registrar of Voters	Increase in PT payroll	Crisis and Forward
Public Safety 911	Elimination of two 911 Operator Dispatcher positions	Crisis
Police	Contractual Salary Increase. Crisis budget includes elimination of 10 officer positions and addition of two Sergeants	Crisis (Officer Eliminations) Two additions of Sergeants included in Crisis and Forward
Police	Increase in OT (7.0M to \$9.0M), Federal Reimbursement with Federal Reconcile Bill	Crisis and Forward
Fire	Closing of a Fire House	Crisis
Fire	Contractual Salary Increase. Crisis budget includes elimination of five Firefighter EMT positions Per 2019 MOU, included in both budgets are three captains and a lieutenant. (Both Budgets)	Salary increases (Crisis and Forward) Elimination of Five Firefighter/EMY (Crisis) Addition of Four positions (Crisis and Forward)
Fire	Increase in OT (2.1M to \$4.1M), Federal Reimbursement with Federal Reconcile Bill	Crisis and Forward

SELECTED DEPARTMENTAL CHANGES

Agency	Change	Budget Proposal Included
Health Department	Included the addition of three nurses (Both Budget Proposals)	Crisis and Forward
Elderly Services	Closing of the East shore Senior Center – Savings	Crisis
Elderly Services	Transfer of Lease budget to Q-House Budget	Crisis and Forward
Community Services	Reduction in other contractual services	Crisis
Community Services	Funding of Crisis Response.	Crisis and Forward (Different funding levels)
Community Services	Q-House budget increased for building operations, programming, etc.	Crisis and Forward
RIF/Organizational Restructuring	Reduction in Force/Organizational Restructuring is re-organizing City government through workforce reduction, reclasses, merger of departments, etc.	Crisis
Democracy Fund	Added for upcoming City elections	Crisis and Forward
Expenditure Reserve	Removed completely in Crisis budget, while maintaining \$1.0M in Forward together budget	Crisis and Forward (different funding levels)

SELECTED DEPARTMENTAL CHANGES

Agency	Change	Budget Proposal Included
Debt Service	Increase in Debt Service for FY 2022 in principal and interest payments	Crisis and Forward
Debt Service	Refunding added in the Crisis budget	Crisis
Transportation, Traffic. And Parking	Additional funding added for fees related to meter payments. Prior, the funding was offset and charged directly to revenue. The proper accounting mechanism is to have its own expenditure line	Crisis and Forward
City Employee Retirement Fund (CERF)	Changes to the actuarial assumptions based on the experience study. The investment rate of return was lowered from 7.75% to 7.25%. In the “forward together” budget, additional funds beyond the ADEC were added	Crisis and Forward
Police and Fireman Fund (P&F)	Changes to the actuarial assumptions based on the experience study. The investment rate of return was lowered from 7.75% to 7.25%. In the “forward together” budget, additional funds beyond the ADEC were added	Crisis and Forward
Health Care Subsidy	Increase in Healthcare general fund. The forward together budget was able to increase additional funding	Crisis and Forward
Workers Compensation	Increase in additional funding for the program to bring in line with budget	Crisis and Forward
Board of Education	Crisis budget will flat fund the BOE. The Forward budget includes a \$3.0M increase	Crisis and Forward