

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Thursday, June 9, 2022, 10:00 AM – 12:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials may be accessed at the following website:
[Municipal Accountability Review Board \(ct.gov\)](https://www.ct.gov/marb)

Call-In Instructions: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 670 119 53

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. April 26, 2022 Regular Meeting
- III. Update: FY 2021 Audit
- IV. Review, discussion, and possible action: 5-Year Plan
- V. Review, discussion, and possible action: FY 2023 Budget
- VI. Review, discussion, and possible action: Police Union contract
- VII. Update: MOA Action Plans
- VIII. Other Business
- IX. Adjourn

FIVE YEAR FINANCIAL PLAN - GENERAL FUND MILL RATE CALCULATION

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 BUDGET	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
TOTAL EXPENDITURES	158,829,130	160,633,564	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182
OPERATIONAL REVENUE	7,396,432	7,324,653	7,562,305	7,792,733	7,093,406	7,207,827	7,218,672	7,271,485
FEDERAL AND STATE GRANTS	52,626,341	53,981,283	54,310,954	56,271,909	56,271,909	56,271,909	56,271,909	56,271,909
MARB RESTRUCTURING FUNDS	3,115,000	100,000	-	-	-	-	-	-
NON CURRENT TAXES	2,027,324	2,477,002	1,773,000	1,773,000	1,865,015	1,877,745	1,890,858	1,904,364
CURRENT PROPERTY TAX LEVY	95,839,214	99,382,228	101,896,440	102,414,474	104,665,183	108,866,244	110,027,158	111,730,424
TOTAL REVENUES	161,004,312	163,265,165	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182
NET GL - MOTOR VEHICLE	266,920,740	276,734,340	287,802,252	367,793,440	371,471,374	375,186,088	378,937,949	382,727,328
NET GL - REAL ESTATE / PP	2,416,207,349	2,442,383,215	2,743,827,411	2,757,832,973	2,762,889,379	2,770,857,730	2,781,662,156	2,783,043,142
NET GRAND LIST	2,683,128,089	2,719,117,555	3,031,629,663	3,125,626,413	3,134,360,753	3,146,043,818	3,160,600,105	3,165,770,470
GROSS TAX LEVY - MV			10,611,269	10,724,857	10,839,535	10,947,930	11,057,409	11,164,156
GROSS TAX LEVY - R/E, PP			92,942,024	93,354,893	95,527,522	99,688,497	100,758,808	102,383,023
GROSS TAX LEVY			103,553,293	104,079,750	106,367,056	110,636,427	111,816,217	113,547,179
COLLECTION RATE			98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX			101,896,440	102,414,474	104,665,183	108,866,244	110,027,158	111,730,424
CAPITAL & NON-RECURRING								
CAPITAL & NON-RECURRING	565,000	337,966	388,450	462,045	400,104	412,107	424,470	437,204
CAPITAL & NON-RECURRING MILL RATE	0.21	0.12	0.13	0.15	0.13	0.13	0.13	0.14
MILL RATE CALCULATION								
MILL RATE - MV	36.79	36.88	36.87	29.16	29.18	29.18	29.18	29.18
MILL RATE - R/E, PP	36.47	37.36	33.87	33.85	34.58	35.98	36.22	36.79
MILL RATE - CAPITAL & NON RECUF	0.21	0.12	0.13	0.15	0.13	0.13	0.13	0.14
TOTAL MILL RATE - MV	37.00	37.00	37.00	29.31	29.31	29.31	29.31	29.32
TOTAL MILL RATE - R/E, PP	36.68	37.48	34.00	34.00	34.71	36.11	36.35	36.93
MILL RATE CHANGE	0.42	0.80	(3.48)	-	0.71	1.40	0.24	0.58
TAX REVENUE GROWTH	1.9%	3.7%	2.5%	0.5%	2.2%	4.0%	1.1%	1.5%

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE & EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 BUDGET	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
REVENUES:								
Current Property Tax Levy	95,839,214	99,382,228	101,896,440	102,414,474	104,665,183	108,866,244	110,027,158	111,730,424
Non Current Taxes	2,027,324	2,477,002	1,773,000	1,773,000	1,865,015	1,877,745	1,890,858	1,904,364
Interest & Lien Fees	902,976	936,224	824,600	832,552	839,600	842,690	845,873	849,151
Licenses & Permits	1,423,277	1,585,674	1,761,396	1,732,107	1,633,375	1,717,224	1,702,542	1,692,659
Fines, Forfeits & Penalties	243,204	379,842	276,847	261,491	303,560	293,436	299,193	312,358
Use Of Money/Property	373,110	138,584	67,700	80,611	105,586	111,533	121,341	126,513
From Other Agencies	52,626,341	53,981,283	54,310,954	56,271,909	56,271,909	56,271,909	56,271,909	56,271,909
Charges - Current Services	992,695	1,161,687	1,600,400	1,980,400	1,524,057	1,529,954	1,529,817	1,529,640
Other Revenues	2,177,049	2,389,997	2,282,577	2,281,568	2,127,803	2,167,990	2,191,031	2,232,289
Other Financing Sources	1,284,122	732,644	748,785	624,004	559,425	545,000	528,875	528,875
Total Operational Revenues	157,889,312	163,165,165	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182
EXPENDITURES:								
General Government	1,872,453	2,042,606	2,230,036	2,581,588	2,634,053	2,684,720	2,736,402	2,789,117
Planning & Development	785,335	741,286	1,126,953	1,376,349	1,401,353	1,427,330	1,453,823	1,480,852
Finance	2,560,423	2,613,708	2,664,389	3,020,293	3,098,025	3,169,912	3,243,751	3,319,605
Public Safety	15,546,388	15,977,280	16,307,767	17,311,991	17,247,766	18,879,750	19,312,840	19,757,453
Public Works	10,325,393	11,235,175	11,367,762	12,559,134	12,795,784	13,043,905	13,297,077	13,555,400
Human Resources	1,832,675	1,464,964	2,260,778	2,464,056	2,545,416	2,596,075	2,647,756	2,700,487
Library	1,421,000	1,321,680	1,521,544	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
Board Of Education	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Operating Charges	16,284,924	17,368,171	18,714,103	19,655,714	22,121,413	23,263,456	24,071,829	24,515,751
Debt Service	18,498,827	18,132,932	17,900,579	14,628,695	15,018,339	14,822,961	11,747,206	9,394,263
Contingency/Other	545,230	2,575,341	1,488,367	3,118,500	1,497,570	1,299,821	2,212,117	3,179,460
Total Expenditures	158,829,130	160,633,564	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182
Surplus/(Deficit) w/o Restruct. Funds	(939,818)	2,531,601	(0)	-	-	-	-	-
Municipal Restructuring Funds	3,115,000	100,000	-	-	-	-	-	-
Final Surplus/(Deficit)	2,175,182	2,631,601	(0)	-	-	-	-	-
BEGINNING FUND BALANCE	1,371,132	3,576,037	6,207,638	6,207,638	8,009,638	8,509,638	8,759,638	9,859,638
SURPLUS/(DEFICIT)	2,175,182	2,631,601	(0)	-	-	-	-	-
FUND BALANCE ADJUSTMENT	29,724	-	-	1,802,000	500,000	250,000	1,100,000	2,000,000
ENDING FUND BALANCE	3,576,037	6,207,638	6,207,638	8,009,638	8,509,638	8,759,638	9,859,638	11,859,638
FUND BALANCE % OF TOTAL EXP.	2.25%	3.86%	3.75%	4.81%	5.02%	5.04%	5.66%	6.77%

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
GRAND LIST PROJECTIONS**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Assessment								
Net GL - Motor Vehicle	266,920,740	276,734,340	287,802,252	367,793,440	371,471,374	375,186,088	378,937,949	382,727,328
Growth Factor	1.98%	3.68%	4.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	2,416,207,349	2,442,383,215	2,743,827,411	2,757,832,973	2,759,211,889	2,760,591,495	2,761,971,791	2,763,352,777
Growth Factor	1.02%	1.08%	12.34%	0.050%	0.050%	0.050%	0.050%	0.050%
Development Impact - Stiles School	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Thompson School	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Blake	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Haven Project	-	-	-	-	-	1,000,000	10,000,000	10,000,000
Tax Abatement Impact - Forest Manor	-	-	-	-	1,329,230	1,993,845	1,993,845	1,993,845
Tax Abatement Impact - Park View	-	-	-	-	848,260	1,272,390	1,696,520	1,696,520
Real Estate/Personal Property Total	2,416,207,349	2,442,383,215	2,743,827,411	2,757,832,973	2,762,889,379	2,770,857,730	2,781,662,156	2,783,043,142
Total Net Grand List	2,683,128,089	2,719,117,555	3,031,629,663	3,125,626,413	3,134,360,753	3,146,043,818	3,160,600,105	3,165,770,470
Original Grand List Assumptions	2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784			
	29,686,372	58,325,593	369,420,853	365,981,477	373,298,969			

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	FY2018 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
						FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
CURRENT PROPERTY TAX LEVY										
Current Property Tax Levy - MV	8,577,397	8,766,029	9,609,118	10,042,667	10,441,489	10,553,259	10,666,102	10,772,763	10,880,491	10,985,530
Current Property Tax Levy - R/E, PP	83,425,031	85,259,697	86,230,096	89,339,560	91,454,951	91,861,215	93,999,081	98,093,481	99,146,667	100,744,894
Subtotal	92,002,428	94,025,726	95,839,214	99,382,228	101,896,440	102,414,474	104,665,183	108,866,244	110,027,158	111,730,424
NON CURRENT TAXES										
Motor Vehicle Supplement	1,424,633	1,435,859	1,487,146	1,273,818	1,261,000	1,261,000	1,340,655	1,340,655	1,340,655	1,340,655
Tax Levy - Prior Years	1,001,564	413,937	383,695	1,029,717	412,000	412,000	424,360	437,091	450,204	463,710
Tax Levy - Suspense	137,605	128,427	156,483	173,467	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal	2,563,802	1,978,222	2,027,324	2,477,002	1,773,000	1,773,000	1,865,015	1,877,745	1,890,858	1,904,364
INTEREST & LIEN FEES										
Tax Interest - Current Year	474,170	498,784	513,635	470,125	476,100	476,100	486,620	486,620	486,620	486,620
Tax Interest - Prior Years	365,490	253,710	220,997	308,443	220,500	256,452	249,980	249,980	249,980	249,980
Tax Interest - Suspense	166,348	137,974	168,344	157,656	128,000	100,000	103,000	106,090	109,273	112,551
Subtotal	1,006,008	890,468	902,976	936,224	824,600	832,552	839,600	842,690	845,873	849,151
LICENSES & PERMITS										
Building Permits	1,517,792	1,367,973	970,344	1,162,180	1,210,017	1,175,000	1,129,385	1,171,467	1,158,617	1,153,156
Electrical Permits	177,901	203,904	155,646	95,180	189,324	176,254	155,642	175,477	170,816	168,985
Zoning Permits	120,654	147,778	103,778	103,260	126,641	135,000	118,341	127,927	128,360	126,125
Health Licenses	64,728	95,466	42,330	92,557	80,300	85,400	77,401	83,465	84,551	84,260
Plumbing & Heating Permits	63,776	79,881	97,035	51,358	95,168	96,548	85,878	93,457	92,881	91,646
Police & Protection Licenses	17,837	25,480	25,410	51,844	22,900	25,701	32,408	27,813	29,500	30,804
Animal Licenses	16,455	15,912	8,599	11,904	15,400	9,389	11,663	12,515	11,525	12,258
Excavation Permits	5,570	10,370	9,820	2,100	10,496	13,265	9,188	11,312	11,593	11,019
City Clerk Fees	6,319	5,860	5,726	5,731	6,200	6,300	6,169	6,410	6,482	6,544
Dog Pound Releases	(2,144)	2,032	(258)	1,022	300	500	403	413	452	435
Marriage Licenses	2,420	4,962	3,692	7,147	3,800	7,800	5,778	5,966	6,710	6,336
Sporting Licenses	276	271	21	531	250	250	271	265	270	277
Alcoholic Beverage License	148	1,520	1,134	860	600	700	848	737	785	814
Subtotal	1,991,732	1,961,408	1,423,277	1,585,674	1,761,396	1,732,107	1,633,375	1,717,224	1,702,542	1,692,659
FINES, FORFEITS & PENALTIES										
Parking Tags	233,873	223,175	191,372	288,149	220,932	200,254	236,436	230,168	233,400	245,001
Fines And Penalties	52,514	38,063	47,087	88,292	42,315	53,452	59,520	53,315	57,092	58,342
Bldg Code Violations	31,824	25,709	4,745	3,401	13,600	7,785	7,604	9,953	8,701	9,015
Subtotal	318,210	286,947	243,204	379,842	276,847	261,491	303,560	293,436	299,193	312,358

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----									
	FY2018 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
USE OF MONEY/PROPERTY										
Investment Income	193,375	381,638	348,190	44,064	50,000	52,000	62,076	80,096	85,096	87,596
Rent from City Facilities	15,000	21,876	24,920	94,520	17,700	28,611	43,510	31,437	36,245	38,917
Subtotal	208,375	403,514	373,110	138,584	67,700	80,611	105,586	111,533	121,341	126,513
FROM OTHER AGENCIES										
FEMA	-	-	29,739	-	-	-	-	-	-	-
Educational Cost Sharing	45,003,667	45,238,618	44,989,601	45,085,506	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
Health Services	74,225	66,528	67,266	73,068	60,000	60,000	60,000	60,000	60,000	60,000
Pilot-Colleges & Hospitals	5,412,671	5,527,988	5,527,988	5,527,988	5,527,988	8,741,348	8,741,348	8,741,348	8,741,348	8,741,348
Muni Revenue Sharing	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516
Motor Vehicle Tax Reimbursement	6,000	4,000	2,000	-	-	502,691	502,691	502,691	502,691	502,691
Mashentucket Pequot Grant	951,618	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief - Total Disab	5,370	5,111	4,608	4,508	5,000	5,000	5,000	5,000	5,000	5,000
Pilot-State Owned Property	-	181,198	181,198	181,198	181,198	-	-	-	-	-
Prop Tax Relief - Veterans	133,950	130,003	130,803	138,561	127,400	127,400	127,400	127,400	127,400	127,400
New PILOT Funds	-	-	-	-	-	-	-	-	-	-
American Recovery Plan	-	-	-	-	1,575,000	-	-	-	-	-
Town Aid Road	617,602	616,005	617,268	619,574	617,268	618,370	618,370	618,370	618,370	618,370
Fed/State Miscellaneous Grants	177,681	122,462	121,258	183,795	122,000	122,000	122,000	122,000	122,000	122,000
Subtotal	52,530,301	52,846,526	52,626,341	52,768,811	54,310,954	56,271,909	56,271,909	56,271,909	56,271,909	56,271,909
CHARGES - CURRENT SERVICES										
Record Legal Instrument Fees	660,795	732,096	718,683	1,052,536	1,150,000	1,650,000	1,200,000	1,200,000	1,200,000	1,200,000
Miscellaneous - Parks & Recreation	348,588	351,860	166,936	27,180	340,000	220,000	220,000	220,000	220,000	220,000
Miscellaneous - General Gov't	79,910	57,952	52,375	48,300	56,000	56,000	54,764	57,256	57,687	58,266
Miscellaneous - Public Works	37,819	38,854	33,795	40	37,900	37,900	27,409	34,403	33,237	31,683
Police Charges	13,988	10,186	18,436	9,774	13,500	13,500	13,803	13,601	13,635	13,680
All Other Public Works	2,330	14,540	2,469	23,856	3,000	3,000	8,081	4,694	5,258	6,011
Subtotal	1,143,450	1,205,512	992,695	1,161,687	1,600,400	1,980,400	1,524,057	1,529,954	1,529,817	1,529,640
OTHER REVENUES										
Fire Dept Share of ERS	810,373	762,240	766,392	831,387	901,774	916,427	791,195	814,584	839,059	864,688
Telephone Access Grant	99,121	93,832	77,191	79,279	95,000	95,000	89,216	95,864	96,161	96,559
SCCRWA-Pilot Grant	305,665	301,396	302,062	312,233	301,100	301,100	313,247	314,303	318,837	324,926
Yale Contribution	427,290	437,317	444,561	444,796	445,000	466,715	422,651	422,651	422,651	422,651
Sale of Property	199,200	298,807	12,000	309,608	-	14,500	-	-	-	-
Miscellaneous Revenue	159,477	227,498	204,698	59,801	195,300	160,000	154,950	170,083	161,678	162,237
Pilot - Housing Authority	141,536	148,751	144,513	147,965	146,600	146,600	146,419	146,540	146,520	146,493
Parking Meter Revenue	72,042	82,227	73,618	64,753	62,000	62,000	67,561	65,769	67,063	68,802
Sewer Fee Collection Expenses	55,166	55,166	55,166	55,166	55,200	55,200	58,494	59,676	61,257	63,398
Quigley/Yale Parking	43,603	43,603	43,603	39,969	43,603	43,603	43,975	45,039	45,532	46,194
Insurance Reimbursement	9,411	43,912	32,252	36,394	26,400	9,823	27,004	21,708	20,097	23,624
Organic Recycling Compost	370	18,978	20,993	8,647	10,600	10,600	13,091	11,773	12,176	12,717

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	FY2018 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
						FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Subtotal	2,323,253	2,513,728	2,177,049	2,389,997	2,282,577	2,281,568	2,127,803	2,167,990	2,191,031	2,232,289
OTHER FIN. SOURCES										
Operating Transfers In	-	184,592	-	19,001	-	-	-	-	-	-
Residual Equity Transfers In	172,130	308,081	174,547	-	200,000	200,000	250,000	250,000	250,000	250,000
Transfer From Sewer Oper Fund	1,171,416	1,217,060	1,109,575	713,643	548,785	424,004	309,425	295,000	278,875	278,875
Subtotal	1,343,546	1,709,733	1,284,122	732,644	748,785	624,004	559,425	545,000	528,875	528,875
Grand Total	155,431,105	157,821,784	157,889,312	161,952,693	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182
COVID Relief Funds	-	-	-	1,212,472	-	-	-	-	-	-
MARB Restructuring	8,000,000	5,000,000	3,115,000	100,000	-	-	-	-	-	-
	163,431,105	162,821,784	161,004,312	163,265,165	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 FORECAST	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
GENERAL GOVERNMENT								
City Council	183,870	117,216	103,492	118,489	119,534	120,571	121,628	122,707
Mayor's Office	308,156	287,718	331,810	335,909	342,845	349,702	356,697	363,830
Corporation Counsel	450,283	613,513	695,869	738,121	753,877	768,954	784,333	800,020
Labor Relations & Personnel	171,710	262,326	287,387	438,383	444,131	453,014	462,075	471,317
Communications - City	308,548	293,272	336,336	357,055	365,267	372,572	380,024	387,624
Town & City Clerk	320,374	324,771	318,702	419,621	428,536	437,107	445,849	454,767
Registrar Of Voters	121,169	136,061	147,640	164,352	169,982	172,721	175,516	178,366
Probate Court	8,344	7,729	8,800	9,658	9,881	10,078	10,280	10,485
Subtotal	1,872,453	2,042,606	2,230,036	2,581,588	2,634,053	2,684,720	2,736,402	2,789,117
PLANNING & DEVELOPMENT								
Planning & Development	344,424	279,236	452,341	534,733	543,799	552,674	561,727	570,963
Grants Administration	48,923	80,019	76,276	226,842	228,782	233,307	237,922	242,631
Building Department	391,988	382,031	598,336	614,774	628,772	641,348	654,174	667,258
Subtotal	785,335	741,286	1,126,953	1,376,349	1,401,353	1,427,330	1,453,823	1,480,852
FINANCE								
Treasurer	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Finance/Comptroller	906,752	851,508	874,384	973,958	997,071	1,017,011	1,037,351	1,058,098
Purchasing	126,371	97,868	139,680	299,281	305,498	311,607	317,839	324,197
Info. & Tech. / Data Processing	472,345	592,480	539,232	663,177	689,350	713,220	738,078	763,969
Central Services	168,168	217,154	201,649	146,260	149,624	152,616	155,669	158,782
Tax Assessment	436,603	440,846	452,512	471,126	480,627	490,239	500,043	510,043
Board Of Assessment Appeals	3,473	6,111	3,600	3,600	3,681	3,755	3,830	3,906
Tax Collection	439,112	400,143	445,732	455,291	464,574	473,864	483,341	493,009
Subtotal	2,560,423	2,613,708	2,664,389	3,020,293	3,098,025	3,169,912	3,243,751	3,319,605
PUBLIC SAFETY								
Emergency Reporting System (ERS)	1,826,536	1,992,298	2,125,943	2,158,503	1,758,211	1,810,187	1,864,575	1,921,528
Public Safety Administration	1,058,752	1,002,584	954,579	1,106,962	1,130,882	1,152,922	1,175,402	1,198,332
Public Safety Operations	11,547,313	11,734,674	11,961,729	12,614,182	12,896,032	14,424,226	14,750,054	15,083,757
Public Safety Support	873,620	977,375	966,868	1,094,765	1,117,138	1,139,482	1,162,271	1,185,518
Animal Control	225,193	257,468	284,450	285,328	292,201	298,566	305,082	311,754
Emergency Management	14,974	12,882	14,198	52,250	53,302	54,368	55,455	56,564
Subtotal	15,546,388	15,977,280	16,307,767	17,311,991	17,247,766	18,879,750	19,312,840	19,757,453

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 FORECAST	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
PUBLIC WORKS								
Administration	466,821	562,437	555,182	604,658	617,612	629,963	642,562	655,413
Bureau Of Engineering	318,406	364,578	440,466	444,674	448,576	452,547	456,598	460,730
Central Garage	1,086,112	1,207,733	1,286,935	1,499,571	1,532,583	1,563,235	1,594,500	1,626,389
Compost Site	26,489	46,438	40,200	40,200	41,125	41,947	42,786	43,642
Disposal Of Solid Waste	3,473,988	3,590,685	3,535,724	4,108,900	4,203,405	4,287,473	4,373,222	4,460,687
Grounds & Building Maintenance	1,045,762	1,302,090	1,302,814	1,418,655	1,455,763	1,486,727	1,518,389	1,550,758
Hwy & Park Maintenance	3,907,815	4,161,212	4,206,441	4,442,476	4,496,720	4,582,013	4,669,021	4,757,783
Subtotal	10,325,393	11,235,175	11,367,762	12,559,134	12,795,784	13,043,905	13,297,077	13,555,400
HUMAN RESOURCES								
Human Resources	292,125	257,505	444,222	456,344	465,738	474,532	483,503	492,654
Elderly Services	441,672	183,073	460,989	425,252	436,219	444,943	453,841	462,918
Parks & Recreation	759,741	667,981	980,889	1,085,153	1,136,178	1,159,172	1,182,636	1,206,583
Health Department	339,137	356,405	374,678	497,307	507,282	517,427	527,775	538,332
Subtotal	1,832,675	1,464,964	2,260,778	2,464,056	2,545,416	2,596,075	2,647,756	2,700,487
OTHER								
Library	1,421,000	1,321,680	1,521,544	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
City Insurance	759,221	845,480	800,977	800,977	819,399	835,787	852,503	869,553
Pensions & Hospitalizations	15,486,615	16,484,098	17,870,947	18,812,558	21,258,865	22,383,657	23,174,434	23,600,407
Med Com..Prog.	39,088	38,593	42,179	42,179	43,149	44,012	44,892	45,790
Debt Service	18,498,827	18,132,932	17,900,579	14,628,695	15,018,339	14,822,961	11,747,206	9,394,263
Contingency	545,230	2,575,341	1,488,367	3,118,500	1,497,570	1,299,821	2,212,117	3,179,460
Subtotal	36,749,982	39,398,124	39,624,593	38,978,283	40,212,696	40,961,612	39,606,526	38,664,847
CITY TOTAL	69,672,648	73,473,143	75,582,278	78,291,695	79,935,092	82,763,306	82,298,176	82,267,762
BOARD OF EDUCATION								
BOARD OF EDUCATION TOTAL	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
City Excluding Debt	51,173,821	55,340,211	57,681,700	61,861,000	64,416,753	67,690,345	69,450,970	70,873,499
Fund Balance Adjustment	-	-	-	1,802,000	500,000	250,000	1,100,000	2,000,000
Debt Service	18,498,827	18,132,932	17,900,579	14,628,695	15,018,339	14,822,961	11,747,206	9,394,263
Education	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Total Expenditures	158,829,130	160,633,564	165,542,699	168,252,116	169,895,513	174,223,726	175,408,597	177,178,182

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	
11000010 CITY COUNCIL									
11000010 51000	REGULAR WAGES	57,133	56,575	40,992	40,989	41,809	42,645	43,498	44,368
11000010 51010	CLERK OF THE COUNCIL	6,250	3,500	5,000	10,000	10,000	10,000	10,000	10,000
11000010 51350	PART TIME - ELECTED	32,635	32,635	32,700	32,700	32,700	32,700	32,700	32,700
11000010 52250	ADVERTISING	10,800	11,205	3,000	3,000	3,069	3,130	3,193	3,257
11000010 52510	MAINTENANCE SERVICE AGREEMENT	736	995	4,000	4,000	4,092	4,174	4,257	4,342
11000010 52770	OTHER CONTRACTUAL SERVICES	1,096	2,175	2,500	2,500	2,558	2,609	2,661	2,714
11000010 54331	MISC. EXPENSE	127	-	300	300	307	313	319	326
11000010 56009	LIBRARY CONTINGENCY	75,000	-	-	-	-	-	-	-
11000010 56250	CHARTER REVISION EXPENSE	-	10,037	-	-	-	-	-	-
11000010 New	INDEPENDENT COUNSELOR	-	-	-	25,000	25,000	25,000	25,000	25,000
11000010	CITY COUNCIL	183,870	117,216	103,492	118,489	119,534	120,571	121,628	122,707
11050010 MAYOR									
11050010 51000	REGULAR WAGES	231,314	230,756	240,220	243,274	248,139	253,102	258,165	263,328
11050010 51300	PART TIME WAGES	14,202	11,212	20,000	20,000	20,400	20,808	21,224	21,649
11050010 52220	OUTSIDE PRINTING SERVICES	512	1,075	630	1,000	1,023	1,043	1,064	1,086
11050010 52320	SUBSCRIPTIONS AND PERIODICALS	175	-	200	275	281	287	293	299
11050010 52330	TRAINING AND EDUCATION	50	50	300	300	307	313	319	326
11050010 52350	TRAVEL EXPENSES	-	-	1,500	1,500	1,535	1,565	1,596	1,628
11050010 52360	BUSINESS EXPENSE	1,496	1,979	4,900	4,900	5,013	5,113	5,215	5,320
11050010 52370	COUNCIL OF GOVERNMENTS	18,600	18,700	18,900	19,500	19,949	20,347	20,754	21,170
11050010 52390	CT CONFERENCE OF MUNICIPALITIE	36,160	18,080	36,160	36,160	36,992	37,732	38,486	39,256
11050010 52397	U.S. CONFERENCE OF MAYORS	5,269	5,269	7,000	7,000	7,161	7,304	7,450	7,599
11050010 53490	OTHER OPERATING SUPPLIES	378	598	2,000	2,000	2,046	2,087	2,129	2,171
11050010	MAYOR'S OFFICE	308,156	287,718	331,810	335,909	342,845	349,702	356,697	363,830
11100010 CORPORATION COUNSEL									
11100010 51000	REGULAR WAGES	268,228	355,866	409,869	397,121	405,064	413,165	421,428	429,857
11100010 51300	PART TIME WAGES	3,840	3,163	10,000	10,000	10,200	10,404	10,612	10,824
11100010 51500	OVERTIME	-	47	-	-	-	-	-	-
11100010 52310	CONVENTIONS AND DUES	908	898	1,000	1,000	1,023	1,043	1,064	1,086
11100010 52430	LEGAL SERVICES	137,049	185,304	200,000	250,000	255,750	260,865	266,082	271,404
11100010 52480	OTHER PROFESSIONAL SERVICES	10,500	24,894	20,000	25,000	25,575	26,087	26,608	27,140
11100010 52490	TAX FORECLOSURE EXPENSE	14,537	32,916	37,000	37,000	37,851	38,608	39,380	40,168
11100010 53110	OFFICE SUPPLIES	3,221	1,047	3,500	3,500	3,581	3,652	3,725	3,800
11100010 53140	LIBRARY SUPPLIES	12,000	9,379	12,000	12,000	12,276	12,522	12,772	13,027
11100010	CORPORATION COUNSEL	450,283	613,513	695,869	738,121	753,877	768,954	784,333	800,020

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----							
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
			ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
11150010 PERSONNEL DEPARTMENT										
11150010	51000	REGULAR WAGES	163,818	238,188	272,587	416,083	424,405	432,894	441,552	450,384
11150010	51500	OVERTIME	-	13,276	4,000	6,000	6,120	6,242	6,367	6,495
11150010	52250	ADVERTISING	-	2,405	1,000	3,000	3,069	3,130	3,193	3,257
11150010	52330	TRAINING AND EDUCATION	-	-	1,000	3,000	-	-	-	-
11150010	52830	OTHER EXAMINATIONS	7,892	7,975	8,300	8,300	8,491	8,661	8,834	9,011
11150010		PERSONNEL DEPARTMENT	171,710	262,326	287,387	438,383	444,131	453,014	462,075	471,317
11209910 TELEPHONE ADMINISTRATION										
11209910	52150	TELEPHONE EXPENSE	308,548	293,272	336,336	357,055	365,267	372,572	380,024	387,624
11209910		TELEPHONE ADMINISTRATION	308,548	293,272	336,336	357,055	365,267	372,572	380,024	387,624
11250010 CITY CLERK										
11250010	51000	REGULAR WAGES	219,180	214,331	214,102	243,521	248,392	253,360	258,427	263,596
11250010	51500	OVERTIME	623	2,204	1,000	2,000	2,040	2,081	2,122	2,165
11250010	51800	SEPARATION PAY	26,490	-	-	-	-	-	-	-
11250010	52250	ADVERTISING	-	-	1,500	1,500	1,535	1,565	1,596	1,628
11250010	52290	ELECTION DAY EXPENSE	11,116	15,000	7,000	20,000	20,460	20,869	21,287	21,712
11250010	52310	CONVENTIONS AND DUES	240	-	900	900	921	939	958	977
11250010	52330	TRAINING AND EDUCATION	-	695	500	500	512	522	532	543
11250010	52480	OTHER PROFESSIONAL SERVICES	3,587	11,474	20,000	20,000	20,460	20,869	21,287	21,712
11250010	52520	OFFICE EQUIPMENT REPAIRS	270	196	400	3,900	3,990	4,069	4,151	4,234
11250010	52750	FEES AND CHARGES	307	327	1,200	1,200	1,228	1,252	1,277	1,303
11250010	52770	OTHER CONTRACTUAL SERVICES	58,476	80,544	72,000	76,000	77,748	79,303	80,889	82,507
11250010	NEW	RECORDS DIGITIZATION	-	-	-	50,000	51,150	52,173	53,216	54,281
11250010	53590	DOG LICENSES	85	-	100	100	102	104	106	109
11250010		CITY CLERK	320,374	324,771	318,702	419,621	428,536	437,107	445,849	454,767
11300010 REGISTRAR OF VOTERS										
11300010	51000	REGULAR WAGES	46,443	48,692	50,388	51,396	52,424	53,472	54,542	55,632
11300010	51020	DEPUTY REGISTRARS	9,640	10,000	10,000	10,200	10,929	11,147	11,370	11,597
11300010	51350	PART TIME - ELECTED	27,135	28,000	28,000	33,000	33,000	33,000	33,000	33,000
11300010	51400	TEMPORARY PAYROLL	18,575	43,000	43,000	47,135	50,502	51,512	52,542	53,593
11300010	51500	OVERTIME	3,950	2,094	2,500	4,444	4,533	4,624	4,716	4,810
11300010	52310	CONVENTIONS AND DUES	592	-	1,200	3,010	3,079	3,141	3,204	3,268
11300010	52330	TRAINING AND EDUCATION	480	1,550	2,000	1,200	1,228	1,252	1,277	1,303
11300010	52580	EQUIPMENT MAINTENANCE	10,400	-	5,850	6,500	6,650	6,782	6,918	7,057
11300010	53130	OTHER OPERATING SUPPLIES	18	517	702	702	718	733	747	762
11300010	55600	VOTING MACHINES	3,936	2,208	4,000	6,765	6,921	7,059	7,200	7,344
11300010		REGISTRAR OF VOTERS	121,169	136,061	147,640	164,352	169,982	172,721	175,516	178,366

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----							
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
			ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
11650010 PROBATE COURT										
11650010	52640	RENTAL OF OFFICE EQUIPMENT	2,099	3,165	3,500	3,700	3,785	3,861	3,938	4,017
11650010	53110	OFFICE SUPPLIES	5,010	3,105	3,300	3,700	3,785	3,861	3,938	4,017
11650010	55190	OTHER OFFICE EQUIPMENT	1,234	1,459	2,000	2,258	2,310	2,357	2,404	2,452
11650010		PROBATE COURT	8,344	7,729	8,800	9,658	9,881	10,078	10,280	10,485
11900010 PLANNING & DEVEL. ADMINISTRATION										
11900010	51000	REGULAR WAGES	299,656	207,937	302,091	308,133	314,295	320,580	326,991	333,532
11900010	51500	OVERTIME	918	2,652	2,500	2,500	2,550	2,601	2,653	2,706
11900010	52210	PRINTING	16	45	1,000	200	205	209	213	217
11900010	52250	ADVERTISING	26,766	47,723	45,000	47,000	48,081	49,043	50,023	51,024
11900010	52280	MAP PRINTING	-	-	300	1,200	1,228	1,252	1,277	1,303
11900010	52310	CONVENTIONS AND DUES	334	266	1,200	11,250	11,509	11,739	11,974	12,213
11900010	52382	ENGINEERING COST PLAN ANI	-	-	15,000	20,000	20,460	20,869	21,287	21,712
11900010	52385	ECON. DEVELOPMENT CONSULTANT	1,500	-	50,000	100,000	100,000	100,000	100,000	100,000
11900010	52395	REGIONAL GROWTH PARTNERSHIP	-	16,669	3,000	16,700	17,084	17,426	17,774	18,130
11900010	52425	ARCHIVING SERVICES	5,986	-	5,000	5,000	5,115	5,217	5,322	5,428
11900010	52475	PUBLIC HEARING SECRETARY	4,028	3,325	6,300	6,500	6,650	6,782	6,918	7,057
11900010	52520	OFFICE EQUIPMENT REPAIRS	152	84	450	250	256	261	266	271
11900010	53460	CLOTHING AND UNIFORMS	120	-	-	-	-	-	-	-
11900010	56400	PROPERTY MANG.	4,949	535	20,500	16,000	16,368	16,695	17,029	17,370
11900010		PLANNING AND DEVEL. ADMINISTRATION	344,424	279,236	452,341	534,733	543,799	552,674	561,727	570,963
11900012 GRANTS ADMINISTRATION										
11900012	51000	REGULAR WAGES	48,773	79,399	75,826	220,842	225,259	229,764	234,358	239,045
11900012	51500	OVERTIME	-	620	-	5,000	2,500	2,500	2,500	2,500
11900012	52310	CONVENTIONS AND DUES	-	-	-	-	-	-	-	-
11900012	53420	GRANT DEVELOPMENT EXP.	150	-	450	1,000	1,023	1,043	1,064	1,086
11900012		GRANTS ADMINISTRATION	48,923	80,019	76,276	226,842	228,782	233,307	237,922	242,631
11900013 BUILDING DEPARTMENT										
11900013	51000	REGULAR WAGES	372,119	359,271	571,936	583,374	596,672	608,606	620,777	633,194
11900013	51500	OVERTIME	2,910	7,996	4,500	7,500	7,650	7,803	7,959	8,118
11900013	52310	CONVENTIONS AND DUES	2,720	1,840	4,000	6,000	6,138	6,261	6,386	6,514
11900013	52360	BUSINESS EXPENSE	52	1,574	2,000	2,000	2,046	2,087	2,129	2,171
11900013	52425	ARCHIVING SERVICES	5,077	5,931	5,000	5,000	5,115	5,217	5,322	5,428
11900013	52440	ENGINEERING SERVS	-	-	900	900	921	939	958	977
11900013	52520	OFFICE EQUIPMENT REPAIRS	145	-	500	500	512	522	532	543
11900013	52590	DEMOLITION OF BUILDINGS	8,798	5,419	9,000	9,000	9,207	9,391	9,579	9,771
11900013	55190	OTHER OFFICE EQUIPMENT	167	-	500	500	512	522	532	543
11900013		BUILDING DEPARTMENT	391,988	382,031	598,336	614,774	628,772	641,348	654,174	667,258

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----					
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
	ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
12000010 TREASURER								
12000010 51350 PART TIME - ELECTED	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
12000010 TREASURER	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
12100010 COMPTROLLER								
12100010 51000 REGULAR WAGES	638,694	624,826	618,084	712,658	729,767	744,361	759,248	774,433
12100010 51500 OVERTIME	1,579	24,224	2,000	2,000	2,040	2,081	2,122	2,165
12100010 52310 CONVENTIONS AND DUES	-	-	200	200	205	209	213	217
12100010 52420 FINANCIAL SERVICES	195,807	186,333	232,500	237,500	242,963	247,822	252,778	257,834
12100010 52570 OTHER REPAIRS AND MAINT/UPGRD	12,084	-	21,600	21,600	22,097	22,539	22,990	23,449
12100010 56210 CONSULTING SERVICES/MARB	58,587	15,000	-	-	-	-	-	-
12100010 COMPTROLLER	906,752	851,508	874,384	973,958	997,071	1,017,011	1,037,351	1,058,098
12100020 PURCHASING / RISK MGT. DEPT.								
12100020 51000 REGULAR WAGES	60,133	12,589	68,680	222,281	226,727	231,261	235,886	240,605
12100020 52250 ADVERTISING	7,516	9,051	10,000	10,000	10,230	10,435	10,643	10,856
12100020 53110 OFFICE SUPPLIES	39,929	50,782	39,000	42,000	42,966	43,825	44,702	45,596
12100020 53115 OFFICE SUPPLIES - POLICE	18,792	25,373	22,000	25,000	25,575	26,087	26,608	27,140
12100020 PURCHASING / RISK MGT. DEPT.	126,371	97,868	139,680	299,281	305,498	311,607	317,839	324,197
12200022 INFO. & TEC. D/P DEPARTMENT								
12200022 51000 REGULAR WAGES	164,488	109,628	177,220	265,248	270,553	275,963	281,482	287,111
12200022 51500 OVERTIME	4,873	7,381	-	-	-	-	-	-
12200022 52330 TRAINING AND EDUCATION	-	-	1,000	10,000	10,230	10,435	10,643	10,856
12200022 52460 OUTSIDE DATA PROCESSING	2,800	121,469	10,000	4,000	7,200	7,344	7,491	7,641
12200022 52510 MAINTENANCE SERVICE AGREEMENT	246,593	291,256	273,312	323,929	340,125	357,132	374,988	393,738
12200022 52570 OTHER REPAIRS AND MAINT/UPGRD	31,036	47,008	49,000	40,000	40,920	41,738	42,573	43,425
12200022 52660 SOFTWARE LICENSES	3,505	1,791	6,000	6,000	6,000	6,000	6,000	6,000
12200022 53120 DATA PROCESSING SUPPLIES	4,439	1,729	4,700	4,000	4,092	4,174	4,257	4,342
12200022 55170 OTHER DATA PROCESSING EQUIPMNT	14,611	12,219	18,000	10,000	10,230	10,435	10,643	10,856
12200022 INFO. AND TEC. D/P DEPARTMENT	472,345	592,480	539,232	663,177	689,350	713,220	738,078	763,969

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	5 YEAR FINANCIAL PLAN				
				FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
12200023 CENTRAL SERVICES								
12200023 51000 REGULAR WAGES	57,258	59,349	57,389	-	-	-	-	-
12200023 51500 OVERTIME	-	297	80	80	82	83	85	87
12200023 52010 POSTAGE	25,237	52,352	52,000	52,000	53,196	54,260	55,345	56,452
12200023 52570 OTHER REPAIRS AND MAINT/UPGRD	2,154	1,050	2,100	2,100	2,148	2,191	2,235	2,280
12200023 52670 COPIER RENTAL	41,530	51,443	45,880	45,880	46,935	47,874	48,831	49,808
12200023 53490 OTHER OPERATING SUPPLIES	10,800	9,915	10,000	10,000	10,230	10,435	10,643	10,856
12200023 53495 COFFEE AND WATER	5,223	4,783	4,400	4,400	4,501	4,591	4,683	4,777
12200023 55190 OTHER OFFICE EQUIPMENT	24,236	36,106	28,000	30,000	30,690	31,304	31,930	32,568
12200023 55640 SAFETY EQUIPMENT	1,732	1,860	1,800	1,800	1,841	1,878	1,916	1,954
12200023 CENTRAL SERVICES	168,168	217,154	201,649	146,260	149,624	152,616	155,669	158,782
12300010 TAX ASSESSMENT								
12300010 51000 REGULAR WAGES	423,813	421,653	433,593	442,286	451,131	460,153	469,356	478,742
12300010 51500 OVERTIME	2,557	5,101	2,500	2,500	2,550	2,601	2,653	2,706
12300010 52210 PRINTING	8,310	5,429	5,429	7,820	8,000	8,160	8,323	8,490
12300010 52250 ADVERTISING	620	775	775	-	-	-	-	-
12300010 52280 MAP PRINTING	500	4,071	5,000	6,000	6,138	6,261	6,386	6,514
12300010 52310 CONVENTIONS AND DUES	537	551	565	595	609	621	633	646
12300010 52330 TRAINING AND EDUCATION	74	2,764	4,000	4,275	4,373	4,461	4,550	4,641
12300010 52480 OTHER PROFESSIONAL SERVICES	191	502	650	7,650	7,826	7,982	8,142	8,305
12300010 TAX ASSESSMENT	436,603	440,846	452,512	471,126	480,627	490,239	500,043	510,043
12300025 BOARD OF ASSESSMENT APPEALS								
12300025 51500 OVERTIME	473	3,111	600	600	612	624	637	649
12300025 52760 STIPENDS	3,000	3,000	3,000	3,000	3,069	3,130	3,193	3,257
12300025 BOARD OF ASSESSMENT APPEALS	3,473	6,111	3,600	3,600	3,681	3,755	3,830	3,906

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
12400010 TAX COLLECTOR								
12400010 51000 REGULAR WAGES	368,114	356,774	385,408	394,557	402,448	410,496	418,705	427,081
12400010 51500 OVERTIME	1,548	1,773	2,575	1,700	1,734	1,769	1,804	1,840
12400010 52020 PROC AND MAIL TAX BILLS	57,148	5,890	40,406	40,406	41,335	42,162	43,005	43,865
12400010 52210 PRINTING	9,422	30,906	13,816	15,000	15,345	15,652	15,965	16,284
12400010 52250 ADVERTISING	2,428	3,935	2,600	2,700	2,762	2,817	2,874	2,931
12400010 52310 CONVENTIONS AND DUES	-	350	308	308	315	321	328	334
12400010 52330 TRAINING AND EDUCATION	-	-	350	350	358	365	373	380
12400010 52520 EQUIPMENT REPAIR	452	400	220	220	225	230	234	239
12400010 54260 BAD CHECKS	-	-	50	50	51	52	53	54
12400010 55190 OTHER OFFICE EQUIPMENT	-	115	-	-	-	-	-	-
12400010 TAX COLLECTOR	439,112	400,143	445,732	455,291	464,574	473,864	483,341	493,009
13000010 EMERGENCY REPORTING SYSTEM								
13000010 51000 REGULAR WAGES	1,278,062	1,203,476	1,298,523	1,332,123	1,013,282	1,033,546	1,054,220	1,075,308
13000010 51400 TEMPORARY PAYROLL	-	-	5,850	5,850	5,850	5,850	5,850	5,850
13000010 51500 OVERTIME	-	94,040	-	-	-	-	-	-
13000010 51700 LONGEVITY PAY	5,880	6,030	6,030	6,030	6,030	6,030	6,030	6,030
13000010 51800 SEPARATION PAY	-	-	29,557	30,148	-	-	-	-
13000010 52150 TELEPHONE EXPENSE	21,961	23,415	23,400	25,000	25,575	26,087	26,608	27,140
13000010 52510 MAINTENANCE SERVICE AGREEMENT	38,782	234,743	248,301	255,437	261,312	266,538	271,869	277,307
13000010 53110 OFFICE SUPPLIES	280	2,532	6,070	5,570	5,698	5,812	5,928	6,047
13000010 54110 HEALTH INSURANCE PREMIUMS	271,478	226,749	299,150	282,362	284,696	307,471	332,069	358,635
13000010 54130 FICA-CITY'S SHARE	98,103	100,751	99,029	101,193	63,560	64,816	66,098	67,406
13000010 54140 PENSION - CITY'S SHARE	83,607	80,678	83,533	88,290	65,098	66,385	67,697	69,036
13000010 55180 COMPUTER SOFTWARE	2,769	7,000	13,400	13,400	13,708	13,982	14,262	14,547
13000010 55190 OTHER OFFICE EQUIPMENT	25,614	12,884	13,100	13,100	13,401	13,669	13,943	14,222
13000010 EMERGENCY REPORTING SYSTEM	1,826,536	1,992,298	2,125,943	2,158,503	1,758,211	1,810,187	1,864,575	1,921,528

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
13100010 POLICE DEPT. ADMIN.								
13100010 51000 REGULAR WAGES	254,378	252,594	255,539	261,937	267,176	272,519	277,969	283,528
13100010 51530 VACATION BUY BACK	22,008	24,509	27,200	30,000	30,600	31,212	31,836	32,473
13100010 51700 LONGEVITY PAY	28,584	26,910	30,500	28,885	28,885	28,885	28,885	28,885
13100010 52110 ELECTRICITY	27,043	43,323	40,000	40,000	40,920	41,738	42,573	43,425
13100010 52150 TELEPHONE EXPENSE	168,543	177,144	160,000	175,000	179,025	182,606	186,258	189,983
13100010 52220 OUTSIDE PRINTING SERVICES	2,628	1,723	2,200	2,400	2,455	2,504	2,554	2,605
13100010 52255 MINORITY RECRUITMENT	5,491	2,724	8,000	8,000	8,184	8,348	8,515	8,685
13100010 52260 OTHER PRINTING SERVICES	101	-	300	500	512	522	532	543
13100010 52310 CONVENTIONS AND DUES	3,073	1,393	1,900	2,200	2,251	2,296	2,342	2,388
13100010 52450 MEDICAL SERVICES	18,049	27,037	15,400	27,500	28,133	28,695	29,269	29,854
13100010 52570 OTHER REPAIRS	106,792	-	-	-	-	-	-	-
13100010 52630 RENTAL OF VEHICLES	12,470	22,805	12,000	24,000	24,552	25,043	25,544	26,055
13100010 52640 RENTAL OF OFFICE EQUIPMENT	58,477	50,417	45,000	50,000	51,150	52,173	53,216	54,281
13100010 52650 OTHER RENTAL	20,927	22,902	16,500	21,600	22,097	22,539	22,990	23,449
13100010 52660 SOFTWARE LICENSES	-	10,742	10,140	10,140	10,373	10,581	10,792	11,008
13100010 52730 BOARDING PRISONERS	3,212	3,427	2,600	3,000	3,069	3,130	3,193	3,257
13100010 52750 FEES AND CHARGES (UpSafety)	-	-	-	15,000	15,345	15,652	15,965	16,284
13100010 52770 OTHER CONTRACTUAL SERVICES	127,479	100,955	125,000	145,000	148,335	151,302	154,328	157,414
13100010 52780 UNIFORM ALLOWANCE - FULL TIME	2,360	3,233	3,500	3,500	3,581	3,652	3,725	3,800
13100010 52820 PSYCHOLOGICAL TESTING	5,630	2,525	6,000	12,000	12,276	12,522	12,772	13,027
13100010 52830 OTHER EXAMINATIONS	1,980	12,568	7,000	7,000	7,161	7,304	7,450	7,599
13100010 53130 OTHER SUPPLIES	14,202	20,137	13,000	14,000	14,322	14,608	14,901	15,199
13100010 53210 AUTOMOTIVE FUEL AND FLUIDS	146,748	167,213	130,000	180,000	184,140	187,823	191,579	195,411
13100010 54320 PAYMENTS TO OUTSIDE AGENCIES	17,228	12,000	12,000	12,000	12,276	12,522	12,772	13,027
13100010 55650 SWAT EQUIPMENT	2,000	5,640	7,500	10,000	10,230	10,435	10,643	10,856
13100010 56180 EDUCATIONAL REIMBURSEMENT	9,347	10,662	23,300	23,300	23,836	24,313	24,799	25,295
13100010 POLICE DEPT. ADMIN.	<u>1,058,752</u>	<u>1,002,584</u>	<u>954,579</u>	<u>1,106,962</u>	<u>1,130,882</u>	<u>1,152,922</u>	<u>1,175,402</u>	<u>1,198,332</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
13100030 POLICE DEPT. OPERATIONS								
13100030 51000 REGULAR WAGES	8,135,075	8,313,191	8,623,529	8,860,982	9,082,532	10,549,856	10,813,596	11,083,970
13100030 51270 EXTRA EARNINGS	600	23	-	-	-	-	-	-
13100030 51500 OVERTIME	299,040	381,714	285,000	300,000	306,000	312,120	318,362	324,730
13100030 51520 POLICE MANPOWER OVERTIME	1,303,290	1,108,064	1,100,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
13100030 51530 VACATION BUY BACK	372,010	415,605	406,100	406,100	414,222	422,506	430,957	439,576
13100030 51540 INTERCITY POLICE EXTRA DUTY	151,004	264,551	200,000	200,000	204,000	208,080	212,242	216,486
13100030 51610 SHIFT DIFFERENTIAL - UNIFORM	119,089	103,044	115,000	115,000	117,300	119,646	122,039	124,480
13100030 51700 LONGEVITY PAY	622,284	598,897	520,000	520,000	520,000	520,000	520,000	520,000
13100030 51800 SEPARATION PAY	151,160	111,223	250,000	250,000	255,000	260,100	265,302	270,608
13100030 51801 WORKERS' COMP. PAY	150,668	224,306	250,000	250,000	250,000	250,000	250,000	250,000
13100030 52360 BUSINESS EXPENSE	8,210	20,801	7,100	7,100	7,263	7,409	7,557	7,708
13100030 52780 UNIFORM ALLOWANCE - FULL TIME	198,982	177,550	180,000	180,000	184,140	187,823	191,579	195,411
13100030 53520 POLICE CONSUMABLES	35,901	15,705	25,000	25,000	25,575	26,087	26,608	27,140
13100030 POLICE DEPT. OPERATIONS	<u>11,547,313</u>	<u>11,734,674</u>	<u>11,961,729</u>	<u>12,614,182</u>	<u>12,896,032</u>	<u>14,424,226</u>	<u>14,750,054</u>	<u>15,083,757</u>
13100031 POLICE DEPT. SUPPORT								
13100031 51000 REGULAR WAGES	478,063	483,847	521,068	585,445	597,156	609,100	621,282	633,709
13100031 51300 PART TIME WAGES	165,519	224,439	230,300	250,820	255,836	260,953	266,172	271,496
13100031 51510 POLICE TRAINING OVERTIME	83,769	66,823	85,000	100,000	102,000	104,040	106,121	108,243
13100031 52330 TRAINING AND EDUCATION	54,118	53,653	35,000	40,000	40,920	41,738	42,573	43,425
13100031 52350 TRAVEL EXPENSES	3,150	601	6,000	6,000	6,138	6,261	6,386	6,514
13100031 52480 OTHER PROFESSIONAL SERVICES	23,449	20,349	15,000	20,000	20,460	20,869	21,287	21,712
13100031 52570 OTHER REPAIRS AND MAINT/UPGRD	27,224	80,294	30,000	45,000	46,035	46,956	47,895	48,853
13100031 52790 UNIFORM ALLOWANCE - PART TIME	2,035	230	3,000	3,000	3,069	3,130	3,193	3,257
13100031 53260 TRAFFIC RELATED SUPPLIES	9,631	13,183	12,000	15,000	15,345	15,652	15,965	16,284
13100031 53450 LABORATORY SUPPLIES	4,466	5,721	4,500	4,500	4,604	4,696	4,789	4,885
13100031 53510 FIREARM SUPPLIES	22,194	28,136	25,000	25,000	25,575	26,087	26,608	27,140
13100031 POLICE DEPT. SUPPORT	<u>873,620</u>	<u>977,375</u>	<u>966,868</u>	<u>1,094,765</u>	<u>1,117,138</u>	<u>1,139,482</u>	<u>1,162,271</u>	<u>1,185,518</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
13202010 ANIMAL CONTROL								
13202010 51000 REGULAR WAGES	148,130	161,339	183,508	188,128	192,832	197,652	202,592	207,656
13202010 51300 PART TIME WAGES	20,198	19,873	22,000	20,300	20,706	21,120	21,543	21,973
13202010 51500 OVERTIME	13,969	13,629	14,000	14,000	14,500	14,500	14,500	14,500
13202010 51530 VACATION BUY BACK	3,468	848	3,400	3,100	3,162	3,225	3,290	3,356
13202010 51700 LONGEVITY PAY	5,742	4,794	6,300	5,100	5,100	5,100	5,100	5,100
13202010 51801 WORKERS' COMP. PAY	-	7,553	-	2,500	2,500	2,500	2,500	2,500
13202010 52110 ELECTRICITY	7,683	14,258	14,000	14,000	14,322	14,608	14,901	15,199
13202010 52250 ADVERTISING	80	-	1,500	500	512	522	532	543
13202010 52310 CONVENTIONS AND DUES	-	100	560	-	-	-	-	-
13202010 52455 VETERINARY SERVICES	14,268	15,729	22,000	20,000	20,460	20,869	21,287	21,712
13202010 52780 UNIFORM ALLOWANCE - FULL TIME	6,597	5,996	10,182	6,200	6,343	6,469	6,599	6,731
13202010 53485 DOG FOOD	683	1,532	2,000	2,000	2,046	2,087	2,129	2,171
13202010 55370 OTHER EQUIPMENT	4,375	11,820	5,000	6,700	6,854	6,991	7,131	7,274
13202010 ANIMAL CONTROL	225,193	257,468	284,450	285,328	292,201	298,566	305,082	311,754
13300010 EMERGENCY MANAGEMENT								
13300010 51300 PART TIME WAGES	14,974	11,948	11,948	50,000	51,000	52,020	53,060	54,122
13300010 52150 TELEPHONE EXPENSE	-	705	750	750	767	783	798	814
13300010 53130 OTHER OPERATING SUPPLIES	-	-	1,000	1,000	1,023	1,043	1,064	1,086
13300010 54090 OTHER CHARGES	-	229	500	500	512	522	532	543
13300010 EMERGENCY MANAGEMENT	14,974	12,882	14,198	52,250	53,302	54,368	55,455	56,564
14000010 PUBLIC WORKS ADMINISTRATION								
14000010 51000 REGULAR WAGES	265,715	273,731	279,682	301,658	307,691	313,844	320,120	326,522
14000010 51500 OVERTIME	7,877	16,622	4,000	4,000	4,080	4,162	4,245	4,330
14000010 51300 PART TIME WAGES	9,999	9,999	12,000	12,000	12,240	12,485	12,734	12,989
14000010 52680 TOWN AID ROAD	173,955	251,682	249,000	275,000	281,325	286,952	292,691	298,544
14000010 53460 CLOTHING AND UNIFORMS	9,275	10,403	10,500	12,000	12,276	12,522	12,772	13,027
14000010 PUBLIC WORKS ADMINISTRATION	466,821	562,437	555,182	604,658	617,612	629,963	642,562	655,413
14100010 ENGINEERING								
14100010 51000 REGULAR WAGES	116,785	115,208	187,916	191,674	195,507	199,417	203,405	207,473
14100010 52310 CONVENTIONS AND DUES	-	383	1,500	2,000	2,046	2,087	2,129	2,171
14100010 52335 PROFESSIONAL LICENSE FEES	662	-	1,050	1,000	1,023	1,043	1,064	1,086
14100010 56110 DEP STIPULATED/SEWERS/MS4	200,960	248,988	250,000	250,000	250,000	250,000	250,000	250,000
14100010 ENGINEERINGENGINEERING	318,406	364,578	440,466	444,674	448,576	452,547	456,598	460,730

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	
14404072 VEHICLE MAINTENANCE									
14404072 51000 REGULAR WAGES	432,967	393,243	430,685	444,221	453,107	462,169	471,413	480,840	
14404072 51500 OVERTIME	56,784	127,249	45,000	49,000	49,980	50,980	51,999	53,039	
14404072 52100 GAS HEAT NYMEX	33,344	56,046	29,300	45,000	46,035	46,956	47,895	48,853	
14404072 52110 ELECTRICITY	5,778	-	24,200	25,200	25,780	26,295	26,821	27,358	
14404072 52130 WATER	1,366	1,504	3,900	2,000	2,046	2,087	2,129	2,171	
14404072 52310 CONVENTIONS AND DUES	499	499	500	600	614	626	639	651	
14404072 52320 SUBSCRIPTIONS AND PERIODICALS	3,578	6,978	3,700	6,000	6,138	6,261	6,386	6,514	
14404072 52540 MOTOR VEHICLE MAINT/REPAIR	51,738	70,505	70,000	90,000	92,070	93,911	95,790	97,705	
14404072 52545 SPECIAL EQUIPMENT REPAIR	55,290	22,850	30,000	40,000	40,920	41,738	42,573	43,425	
14404072 52550 GROUNDS MAINTENANCE	5,062	6,687	7,000	7,200	7,366	7,513	7,663	7,816	
14404072 52575 EMISSIONS TESTING	-	-	800	1,000	1,023	1,043	1,064	1,086	
14404072 52585 TIRE REPAIR AND SERVICE	9,370	6,473	10,000	11,000	11,253	11,478	11,708	11,942	
14404072 52630 RENTAL OF VEHICLES	2,756	-	2,000	2,000	2,046	2,087	2,129	2,171	
14404072 52650 OTHER RENTAL	1,779	1,380	2,500	2,700	2,762	2,817	2,874	2,931	
14404072 52740 SECURITY SYSTEM	-	-	2,500	2,700	2,762	2,817	2,874	2,931	
14404072 52940 HAZARDOUS WASTE DISPOSAL	1,726	4,018	2,000	6,000	6,138	6,261	6,386	6,514	
14404072 53210 AUTOMOTIVE FUEL AND FLUIDS	138,553	198,111	325,000	380,000	388,740	396,515	404,445	412,534	
14404072 53220 MOTOR VEHICLE PARTS	197,273	206,626	207,000	250,000	255,750	260,865	266,082	271,404	
14404072 53240 TIRES, TUBES AND BATTERIES	44,623	41,279	50,000	60,000	61,380	62,608	63,860	65,137	
14404072 53250 TOOLS AND MISCELLANEOUS EQUIPMN	9,960	14,409	8,500	12,000	12,276	12,522	12,772	13,027	
14404072 53430 JANITORIAL SUPPLIES	911	-	350	450	460	470	479	489	
14404072 53445 SAFETY SUPPLIES	1,853	1,019	1,500	2,500	2,558	2,609	2,661	2,714	
14404072 53530 SNOW REMOVAL EQUIPMENT	21,216	33,092	22,000	40,000	40,920	41,738	42,573	43,425	
14404072 53560 BROOMS AND SWEEPERS	9,684	15,766	8,500	20,000	20,460	20,869	21,287	21,712	
14404072 VEHICLE MAINTENANCE	1,086,112	1,207,733	1,286,935	1,499,571	1,532,583	1,563,235	1,594,500	1,626,389	
14505071 COMPOST SITE									
14505071 52740 SECURITY SYSTEM	-	1,865	2,200	2,200	2,251	2,296	2,342	2,388	
14505071 52930 COMPOST SITE	-	7,425	8,000	8,000	8,184	8,348	8,515	8,685	
14505071 52940 HAZARDOUS WASTE PICKUP	26,489	37,149	30,000	30,000	30,690	31,304	31,930	32,568	
14505071 COMPOST SITE	26,489	46,438	40,200	40,200	41,125	41,947	42,786	43,642	
14509971 SOLID WASTE									
14509971 52900 SPECIAL TRASH PICKUP	252,142	203,855	257,252	298,300	305,161	311,264	317,489	323,839	
14509971 52910 TRASH PICKUP	1,444,041	1,376,965	1,410,010	1,446,200	1,479,463	1,509,052	1,539,233	1,570,018	
14509971 52915 TRASH PICKUP-CITY BUILDINGS	92,860	99,891	101,500	128,000	130,944	133,563	136,234	138,959	
14509971 52920 TIPPING FEES	1,152,629	1,347,272	1,210,862	1,450,000	1,483,350	1,513,017	1,543,277	1,574,143	
14509971 52941 HAZARDOUS WASTE - CITY	4,224	436	2,500	2,000	2,046	2,087	2,129	2,171	
14509971 52950 RECYCLING PICKUP	498,500	539,000	533,600	579,400	592,726	604,581	616,672	629,006	
14509971 52955 PORTABLE RESTROOMS	29,591	23,266	20,000	25,000	25,575	26,087	26,608	27,140	
14509971 NEW BAG PICKUP	-	-	-	180,000	184,140	187,823	191,579	195,411	
14509971 SOLID WASTE	3,473,988	3,590,685	3,535,724	4,108,900	4,203,405	4,287,473	4,373,222	4,460,687	

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
14606074 GROUNDS MAINTENANCE									
14606074 52510	MAINTENANCE SERVICE AGREEMENT	3,279	384	3,500	3,500	3,581	3,652	3,725	3,800
14606074 52580	EQUIPMENT MAINTENANCE/REPAIR	1,006	-	1,500	2,000	2,046	2,087	2,129	2,171
14606074 53265	STREET MARKING PAINT	5,708	1,781	5,000	5,000	5,115	5,217	5,322	5,428
14606074 53490	OTHER OPERATING SUPPLIES	6,253	1,466	5,000	5,000	5,115	5,217	5,322	5,428
14606074 53555	LIGHT POLES	2,227	12,638	15,000	15,000	15,345	15,652	15,965	16,284
14606074	GROUNDS MAINTENANCE	18,472	16,269	30,000	30,500	31,202	31,826	32,462	33,111
14606075 BUILDING MAINTENANCE									
14606075 51000	REGULAR WAGES	419,942	423,287	445,014	453,855	462,930	472,186	481,630	491,260
14606075 51500	OVERTIME	60,134	98,176	55,000	69,100	70,482	71,892	73,329	74,796
14606075 52100	GAS HEAT NYMEX	88,220	123,782	100,000	100,000	102,300	104,346	106,433	108,562
14606075 52110	ELECTRICITY	141,832	414,741	440,000	440,000	450,120	459,122	468,305	477,671
14606075 52130	WATER	10,105	4,609	25,000	25,000	25,575	26,087	26,608	27,140
14606075 52500	HVAC MAINTENANCE	80,341	100,800	70,000	105,000	107,415	109,563	111,755	113,990
14606075 52510	MAINTENANCE SERVICE AGREEMENT	71,435	52,162	57,000	71,400	73,042	74,503	75,993	77,513
14606075 52530	BUILDING MAINTENANCE/REPAIR	125,269	34,239	45,000	82,800	90,755	94,421	98,236	102,205
14606075 52740	SECURITY SYSTEM	15,884	12,332	10,800	15,500	15,857	16,174	16,497	16,827
14606075 53430	JANITORIAL SUPPLIES	11,806	19,981	22,000	20,000	20,460	20,869	21,287	21,712
14606075 53445	SAFETY SUPPLIES	876	834	1,000	5,000	5,115	5,217	5,322	5,428
14606075 53490	OTHER OPERATING SUPPLIES	1,447	257	800	-	-	-	-	-
14606075 53495	COFFEE AND WATER	-	620	1,200	500	512	522	532	543
14606075	BUILDING MAINTENANCE	1,027,290	1,285,822	1,272,814	1,388,155	1,424,562	1,454,902	1,485,926	1,517,646
14704010 HIGHWAYS & PARKS ADMIN									
14704010 51000	REGULAR WAGES	2,374,512	2,340,336	2,500,197	2,550,834	2,550,834	2,601,851	2,653,884	2,706,956
14704010 51400	TEMPORARY PAYROLL	63,746	42,681	110,000	110,000	117,857	120,214	122,619	125,071
14704010 51500	OVERTIME	241,107	426,733	235,000	240,000	250,000	250,000	250,000	250,000
14704010 51550	SNOW REMOVAL	81	218	75,000	80,000	81,600	83,232	84,897	86,595
14704010 52160	STREET LIGHTING	672,776	638,519	760,000	760,000	777,480	793,030	808,890	825,068
14704010 52550	GROUNDS MAINTENANCE	41,863	34,015	25,000	41,800	42,761	43,617	44,489	45,379
14704010 52610	RENTAL OF LAND	942	500	550	850	870	887	905	923
14704010 53380	MISC. CONSTRUCTION SUPPLIES	60,343	71,054	57,000	74,380	76,091	77,613	79,165	80,748
14704010 NEW	SPECIAL PROJECTS	-	-	-	55,000	56,265	57,390	58,538	59,709
14704010	HIGHWAYS AND PARKS ADMIN	3,455,370	3,554,055	3,762,747	3,912,864	3,953,758	4,027,833	4,103,386	4,180,448
14706010 HIGHWAYS & PARKS									
14706010 52210	PRINTING	249	-	234	-	-	-	-	-
14706010 53445	SAFETY SUPPLIES	8,577	2,000	3,624	5,000	5,115	5,217	5,322	5,428
14706010	HIGHWAYS AND PARKS	8,826	2,000	3,858	5,000	5,115	5,217	5,322	5,428

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
				FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
14706076 PARKS MAINTENANCE								
14706076 52110 ELECTRICITY	86,664	108,536	100,136	115,000	117,645	119,998	122,398	124,846
14706076 52130 WATER	16,454	19,259	25,000	30,000	30,690	31,304	31,930	32,568
14706076 52530 BUILDING MAINTENANCE/REPAIR	10,763	4,546	6,500	16,000	17,537	18,246	18,983	19,750
14706076 52550 GROUNDS MAINTENANCE	53,192	83,988	63,000	77,312	79,090	80,672	82,285	83,931
14706076 52740 SECURITY SYSTEM	265	1,197	2,700	2,700	2,762	2,817	2,874	2,931
14706076 PARKS MAINTENANCE	167,339	217,525	197,336	241,012	247,724	253,037	258,470	264,026
14706077 OUTSIDE CONTRACTORS								
14706077 52570 OTHER REPAIRS AND MAINT/UPGRD	24,005	80,507	25,000	20,000	20,460	20,869	21,287	21,712
14706077 53380 MISC. CONSTRUCTION SUPPLIES	18,674	7,065	15,000	35,000	35,805	36,521	37,252	37,997
14706077 54095 STORM/EMERGENCY LOSSES	12,808	66,683	15,000	25,100	25,677	26,191	26,715	27,249
14706077 OUTSIDE CONTRACTORS	55,487	154,255	55,000	80,100	81,942	83,581	85,253	86,958
14706078 TREE DEPT.								
14706078 52555 TREE MAINTENANCE	220,794	233,377	184,000	200,000	204,600	208,692	212,866	217,123
14706078 53490 OPER.SUPPLIES	-	-	1,000	1,000	1,023	1,043	1,064	1,086
14706078 53570 TREES AND SHRUBS	-	-	2,500	2,500	2,558	2,609	2,661	2,714
14706078 TREE DEPT.	220,794	233,377	187,500	203,500	208,181	212,344	216,591	220,923
15000010 HUMAN RESOURCES								
15000010 51000 REGULAR WAGES	255,321	177,474	307,003	372,344	379,792	387,388	395,136	403,039
15000010 51400 TEMPORARY PAYROLL	8,366	11,775	13,000	13,000	13,929	14,207	14,491	14,781
15000010 51500 OVERTIME	3,346	12,244	2,400	6,000	6,120	6,242	6,367	6,495
15000010 52220 OUTSIDE PRINTING SERVICES	193	-	500	500	512	522	532	543
15000010 52810 VETERANS MEMORIAL DAY SERVICE	1,027	2,792	4,000	4,000	4,092	4,174	4,257	4,342
15000010 52840 BAND CONCERTS	5,000	5,700	6,000	6,000	6,138	6,261	6,386	6,514
15000010 52850 HOLIDAY FESTIVITIES	5,701	16,184	54,000	8,000	8,184	8,348	8,515	8,685
15000010 52230 BEACH STICKERS	-	4,000	16,000	500	512	522	532	543
15000010 52425 ARCHIVING SERVICES	12,177	24,355	26,000	26,000	26,000	26,000	26,000	26,000
15000010 53570 TREES AND SHRUBS	736	2,443	7,319	2,000	2,046	2,087	2,129	2,171
15000010 54470 CLIENT ASSISTANCE	258	539	8,000	8,000	8,184	8,348	8,515	8,685
15000010 NEW AT RISK YOUTH	-	-	-	10,000	10,230	10,435	10,643	10,856
15000010 HUMAN RESOURCES	292,125	257,505	444,222	456,344	465,738	474,532	483,503	492,654

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----							
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
			ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
15100010 ELDERLY SERVICES										
15100010	51000	REGULAR WAGES	166,278	164,562	167,461	170,797	174,213	177,697	181,250	184,875
15100010	51500	OVERTIME	-	1,812	-	-	-	-	-	-
15100010	51100	SR.CNT. P/T (2 @ 19 HRS/WK)	-	-	-	35,080	37,586	38,337	39,104	39,886
15100010	52310	CONVENTIONS AND DUES	-	-	490	490	501	511	522	532
15100010	52410	INSTRUCTORS	2,860	-	5,480	5,500	5,627	5,739	5,854	5,971
15100010	52630	RENTAL OF VEHICLES	-	-	196	-	-	-	-	-
15100010	52700	TRANSPORTATION CONTRACT	263,939	13,885	280,107	205,685	210,416	214,624	218,917	223,295
15100010	52710	ELDERLY NUTRITION	7,613	-	4,655	4,700	4,808	4,904	5,002	5,102
15100010	53490	OTHER OPERATING SUPPLIES	983	2,814	2,600	3,000	3,069	3,130	3,193	3,257
15100010		ELDERLY SERVICES	441,672	183,073	460,989	425,252	436,219	444,943	453,841	462,918
15202050 RECREATIONAL SERVICES										
15202050	51000	REGULAR WAGES	280,540	284,802	326,207	381,247	388,873	396,651	404,583	412,676
15202050	51080	RECREATION AIDES	33,736	16,300	42,000	46,200	49,500	50,490	51,500	52,530
15202050	51130	BEACH CONSTABLES	60,855	77,535	41,520	62,916	67,410	68,758	70,133	71,536
15202050	51160	SPECIAL ACTIVITY INSTRUCTORS	5,808	-	25,540	25,540	27,364	27,912	28,470	29,039
15202050	51170	SUPERVISORS AND INSTRUCTORS	63,016	36,055	73,833	83,974	89,972	91,772	93,607	95,479
15202050	51180	LIFE GUARDS	71,680	67,168	71,260	73,390	78,632	80,205	81,809	83,445
15202050	51500	OVERTIME	5,749	7,069	7,395	8,700	8,874	9,051	9,233	9,417
15202050	52230	BEACH STICKERS	-	9,402	4,000	5,000	5,115	5,217	5,322	5,428
15202050	52310	CONVENTIONS AND DUES	-	365	1,250	1,250	1,279	1,304	1,330	1,357
15202050	52530	BUILDING MAINTENANCE/REPAIR	6,490	8,916	11,232	12,096	13,258	13,794	14,351	14,931
15202050	52750	FEES AND CHARGES	2,819	-	4,000	4,000	4,092	4,174	4,257	4,342
15202050	53250	TOOLS AND MISCELLANEOUS EQUIPMN	2,157	2,487	2,750	2,750	2,813	2,870	2,927	2,985
15202050	53440	MEDICAL SUPPLIES	2,975	3,147	4,000	4,000	4,092	4,174	4,257	4,342
15202050	53540	RECREATION SUPPLIES	10,606	10,332	15,300	15,300	15,652	15,965	16,284	16,610
15202050	54320	PAYMENTS TO OUTSIDE AGENCIES	11,200	7,313	11,200	11,200	11,458	11,687	11,920	12,159
15202050	55520	OTHER RECREATION EQUIPMENT	4,764	4,296	4,800	4,800	4,910	5,009	5,109	5,211
15202050		RECREATIONAL SERVICES	562,397	535,186	646,287	742,363	773,295	789,031	805,092	821,488
15202051 DAY CAMP PROGRAM										
15202051	51400	TEMPORARY PAYROLL	88,154	63,984	139,745	152,370	163,254	166,519	169,849	173,246
15202051	51080	RECREATION AIDES	-	2,553	-	-	-	-	-	-
15202051	52700	TRANSPORTATION CONTRACT	12,971	3,850	14,660	18,000	18,414	18,782	19,158	19,541
15202051	52750	FEES AND CHARGES	3,131	5,992	6,000	6,000	6,138	6,261	6,386	6,514
15202051		DAY CAMP PROGRAM	104,257	76,379	160,405	176,370	187,806	191,562	195,393	199,301
15202552 BENNETT RINK PROGRAMS										
15202552	52620	RENTAL OF BUILDINGS	-	25,000	25,000	25,000	25,575	26,087	26,608	27,140
15202552		BENNETT RINK PROGRAMS	-	25,000	25,000	25,000	25,575	26,087	26,608	27,140

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
15202553 AQUATIC PROGRAMS									
15202553 51040	AQUATIC PROGRAM INSTRUCTORS	8,594	54	18,816	20,640	22,114	22,557	23,008	23,468
15202553 51070	SWIMMING POOL STAFF	37,531	6,290	74,176	80,180	85,907	87,625	89,378	91,165
15202553 51140	SWIM TEAM COACH	19,842	4,112	31,705	-	-	-	-	-
15202553 51300	POOL CUSTODIANS	20,392	403	17,400	17,500	17,850	18,207	18,571	18,943
15202553 52770	OTHER CONTRACTUAL SERVICES	-	13,995	-	16,000	16,368	16,695	17,029	17,370
15202553 53540	RECREATION SUPPLIES	1,860	1,767	2,100	2,100	2,148	2,191	2,235	2,280
15202553 53545	SPECIAL ACTIVITY SUPPLIES	4,869	4,795	5,000	5,000	5,115	5,217	5,322	5,428
15202553	AQUATIC PROGRAMS	93,088	31,416	149,197	141,420	149,503	152,493	155,543	158,653
15300010 HEALTH DEPARTMENT									
15300010 51000	REGULAR WAGES	333,902	350,240	354,828	482,757	492,412	502,260	512,305	522,552
15300010 51500	OVERTIME	1,737	553	10,000	5,000	5,100	5,202	5,306	5,412
15300010 52310	CONVENTIONS AND DUES	-	-	600	1,000	1,023	1,043	1,064	1,086
15300010 52450	MEDICAL SERVICES	1,638	110	3,000	1,000	1,023	1,043	1,064	1,086
15300010 52480	OTHER PROFESSIONAL SERVICES	-	381	-	-	-	-	-	-
15300010 52535	PEST CONTROL	-	-	3,000	1,000	1,023	1,043	1,064	1,086
15300010 52780	UNIFORMS-FULL TIME	250	-	250	250	256	261	266	271
15300010 53440	MEDICAL SUPPLIES	1,610	5,121	3,000	6,000	6,138	6,261	6,386	6,514
15300010	HEALTH DEPARTMENT	339,137	356,405	374,678	497,307	507,282	517,427	527,775	538,332
16001060 LIBRARY									
16001060 51000	REGULAR WAGES	1,421,000	1,321,000	1,421,000	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
16001060 56320	COVID19 EXP-STATE SUBSIDIZED	-	680	50,000	-	-	-	-	-
16001060 52620	ALLINGTOWN LEASES/RENT	-	-	50,544	-	-	-	-	-
16001060	LIBRARY	1,421,000	1,321,680	1,521,544	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
18009980 CITY INSURANCE PREMIUMS									
18009980 54030	GEN'L LIABILITY INS PREMIUM	473,237	432,339	485,977	485,977	497,154	507,098	517,240	527,584
18009980	CITY INSURANCE PREMIUMS	473,237	432,339	485,977	485,977	497,154	507,098	517,240	527,584
18009981 CITY INSURANCE - RETENTION									
18009981 54210	PHYSICAL AUTO DAMAGE	57,472	179,143	50,000	50,000	51,150	52,173	53,216	54,281
18009981 54230	GENERAL LIABILITY LOSSES	189,433	167,431	225,000	225,000	230,175	234,779	239,474	244,264
18009981 54250	OTHER LOSSES	39,079	66,568	40,000	40,000	40,920	41,738	42,573	43,425
18009981	CITY INSURANCE - RETENTION	285,984	413,142	315,000	315,000	322,245	328,690	335,264	341,969

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
18109982 EMPLOYEE BENEFITS								
18109982 51530 VACATION BUY BACK	104,323	114,366	103,900	110,000	112,200	114,444	116,733	119,068
18109982 51700 LONGEVITY PAY	66,040	62,450	76,000	80,000	80,000	80,000	80,000	80,000
18109982 51800 SEPARATION PAY	-	69,000	90,000	90,000	90,000	90,000	90,000	90,000
18109982 54110 HEALTH INS. - PREM.	5,768,994	-	-	-	-	-	-	-
18109982 54110 HEALTH INS. - CT PARTNERSHIP	3,024,597	5,331,262	5,526,392	5,840,736	6,351,451	6,859,562	7,408,328	8,001,004
18109982 54110 HEALTH INS. - RETIREES	-	3,997,325	4,755,117	5,195,505	5,612,046	6,061,908	6,547,760	7,072,483
18109982 54120 LIFE INSURANCE PREM.	102,711	184,044	136,500	136,500	139,640	142,432	145,281	148,187
18109982 54130 FICA-CITY	1,287,664	1,425,390	1,400,071	1,513,907	1,543,504	1,649,009	1,683,586	1,718,936
18109982 54140 401K - CITY	896,927	1,030,188	1,165,767	1,257,710	1,232,404	1,295,829	1,323,524	1,351,843
18109982 54141 PENSION - POLICE	2,203,317	2,412,000	2,430,000	2,396,000	3,855,000	3,803,000	3,446,000	2,639,000
18109982 54170 LONG TERM DISABIL. PREM.	61,440	109,676	96,000	96,000	98,208	100,172	102,176	104,219
18109982 54180 HEART AND HYPERTENSION	-	588	-	-	-	-	-	-
18109982 56180 EDUCATION REIMBURSEMENT	145	3,659	15,000	15,000	15,345	15,652	15,965	16,284
18109982 EMPLOYEE BENEFITS	<u>13,516,157</u>	<u>14,739,949</u>	<u>15,794,747</u>	<u>16,731,358</u>	<u>19,129,797</u>	<u>20,212,008</u>	<u>20,959,352</u>	<u>21,341,024</u>
18109983 STATE MANDATED BENEFITS								
18109983 54160 CT. UNEMPLOYMENT COMP.	30,955	71,679	70,000	75,000	76,725	78,260	79,825	81,421
18109983 54180 HEART AND HYPER COMP.	170,452	134,548	400,000	400,000	409,200	417,384	425,732	434,246
18109983 54190 WORKER'S COMP PREM.	1,769,050	1,537,922	1,606,200	1,606,200	1,643,143	1,676,005	1,709,526	1,743,716
18109983 STATE MANDATED BENEFITS	<u>1,970,457</u>	<u>1,744,149</u>	<u>2,076,200</u>	<u>2,081,200</u>	<u>2,129,068</u>	<u>2,171,649</u>	<u>2,215,082</u>	<u>2,259,384</u>
18209984 DEBT SERVICE PAYMENTS								
18209984 54510 CITY - G/P BONDS PRINCIPAL	11,709,056	11,648,055	11,826,056	6,302,556	6,628,406	7,071,156	5,713,500	5,713,500
18209984 54520 CITY - G/P BONDS INTEREST	2,604,045	2,256,694	1,880,535	1,769,286	1,458,001	1,317,408	1,148,782	1,148,782
DEBT SERVICE - CITY	<u>14,313,101</u>	<u>13,904,749</u>	<u>13,706,591</u>	<u>8,071,842</u>	<u>8,086,407</u>	<u>8,388,564</u>	<u>6,862,282</u>	<u>6,862,282</u>
18209984 54510 BOE - G/P BONDS PRINCIPAL	2,464,944	2,762,944	2,726,944	4,038,544	4,545,594	4,457,844	3,257,500	1,282,500
18209984 54520 BOE - G/P BONDS INTEREST	611,207	751,595	918,258	2,094,305	2,076,913	1,681,553	1,348,549	970,606
DEBT SERVICE - BOE	<u>3,076,151</u>	<u>3,514,540</u>	<u>3,645,203</u>	<u>6,132,849</u>	<u>6,622,507</u>	<u>6,139,397</u>	<u>4,606,049</u>	<u>2,253,106</u>
18209984 54510 WPCA - G/P BONDS PRINCIPAL	296,000	207,000	207,000	194,000	191,000	186,000	179,000	179,000
18209984 54520 WPCA - G/P BONDS INTEREST	154,700	145,515	137,105	128,050	118,425	109,000	99,875	99,875
18209984 54640 WPCA - CLEAN WATER FUND (PANDI)	658,876	361,128	204,680	101,954	-	-	-	-
DEBT SERVICE - WPCA	<u>1,109,576</u>	<u>713,643</u>	<u>548,785</u>	<u>424,004</u>	<u>309,425</u>	<u>295,000</u>	<u>278,875</u>	<u>278,875</u>
18209984 DEBT SERVICE PAYMENTS	<u>18,498,827</u>	<u>18,132,932</u>	<u>17,900,579</u>	<u>14,628,695</u>	<u>15,018,339</u>	<u>14,822,961</u>	<u>11,747,206</u>	<u>9,394,263</u>
18309910 MED COM								
18309910 54320 PAYMENTS TO OUTSIDE AGENCIES	39,088	38,593	42,179	42,179	43,149	44,012	44,892	45,790
18309910 MED COM	<u>39,088</u>	<u>38,593</u>	<u>42,179</u>	<u>42,179</u>	<u>43,149</u>	<u>44,012</u>	<u>44,892</u>	<u>45,790</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----							
			FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
			ACTUAL	ACTUAL	BUDGET	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
19009990 CONTINGENCY / OTHER EXPENSES										
19009990	56010	UNALLOCATED CONTINGENCY	115,000	-	600,000	600,000	400,000	425,000	450,000	500,000
19009990	56243	STUDY - IT	25,000	-	-	-	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE REIMBURSEMEN	311	2,000	500	500	512	522	532	543
19009990	56140	PRIMARY EXPENSE	43,744	58,902	60,000	60,000	50,000	50,000	60,000	50,000
19009990	56220	ACTUARIAL STUDY	22,890	11,900	-	-	-	-	-	-
19009990	56305	ELECTION EXPENSE	20,831	34,309	35,000	35,000	35,805	36,521	37,252	37,997
19009990	56360	BANK FEES	58,244	51,934	50,000	50,000	65,000	66,300	67,626	68,979
19009990	56370	DOG REPORT	9,155	5,395	9,000	9,000	9,207	9,391	9,579	9,771
19009990	56990	MISCELLANEOUS	-	6,580	2,000	2,000	2,046	2,087	2,129	2,171
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	21,867	-	-	-	-	-
19009990	56210	CONSULTING SERVICES/MARB	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
19009990	56000	HR/PAY. OUTSOURCING	-	43,641	160,000	160,000	160,000	160,000	160,000	160,000
19009990	56175	ADVANCE FUNDING OPEB TRUST	-	-	150,000	150,000	175,000	200,000	225,000	250,000
19009990	56352	FEMA PA PW-COVID19 EXPENSE	20,056	2,117,309	-	-	-	-	-	-
19009990	56353	FEMA-STORM ISAIAS	-	103,372	-	-	-	-	-	-
19009990	54390	OPERATING TRANSFER	90,000	-	-	-	-	-	-	-
19009990	56010	FUND BAL. ADJ (WHPD-Restricted)	-	-	300,000	150,000	-	-	-	-
19009990	56010	FUND BAL. ADJ (ADEC-Contingency)	-	-	-	500,000	-	-	-	-
19009990	56010	FUND BALANCE ADJUSTMENT	-	-	-	1,302,000	500,000	250,000	1,100,000	2,000,000
19009990		CONTINGENCY / OTHER EXPENSES	545,230	2,575,341	1,488,367	3,118,500	1,497,570	1,299,821	2,212,117	3,179,460
BOE BOARD OF EDUCATION										
		BOARD OF EDUCATION	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
		BOE Agreed Increases						1,500,000	1,650,000	1,800,000
	City		69,672,648	73,473,143	75,582,278	78,291,695	79,935,092	82,763,306	82,298,176	82,267,762
	Education		89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
	Total Expenditures		158,829,130	160,633,564	165,542,699	168,252,115	169,895,513	174,223,726	175,408,597	177,178,182

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY23

		Employee		
		Annual Cost	Share	City Share
	Partnership Plan	6,792,631	1,023,765	5,768,866
10% Increase	Dental/Vision	419,844	63,278	356,566
15% Increase	Retirees - Pre 65	3,892,436	152,519	3,739,917
15% Increase	Retirees - Post 65	1,504,321	48,733	1,455,588
	Total Healthcare	12,609,232	1,288,295	11,320,937
	ERS	347,190	62,494	284,696
	City - Active	6,865,285	1,024,549	5,840,736
	City - Retiree	5,396,757	201,252	5,195,505
		12,609,232	1,288,295	11,320,937

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total	Contrib.	
681	8	36	31	27	102	14%	
ERS	3	6	3	5	17	18%	
895	20	34	15	58	127	16%	
1103	8	5	11	14	38	14%	
AP	9	3	-	6	18	14%	
E	2	-	1	-	3	14%	
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,133	\$ 2,429	\$ 2,969	8%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	482,900	893,700	952,112	2,328,711
ERS	-	81,567	87,455	178,169	347,190
895	-	462,157	436,574	2,046,758	2,945,489
1103	-	67,972	320,668	498,864	887,503
AP	-	40,783	-	213,803	254,586
E	-	-	29,152	-	29,152
Total	-	1,135,379	1,767,548	3,889,705	6,792,631

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	67,606	125,118	133,296	326,020	2,002,691
ERS	-	14,682	15,742	32,070	62,494	284,696
895	-	73,945	69,852	327,481	471,278	2,474,211
1103	-	9,516	44,893	69,841	124,250	763,253
AP	-	5,710	-	29,932	35,642	218,944
E	-	-	4,081	-	4,081	25,071
Total	-	171,459	259,686	592,620	1,023,765	5,768,866

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	132,318	18,524	143,235	20,053
ERS	-	-	36,850	6,633
895	-	-	502,688	80,430
1103	135,420	18,959	199,351	27,909
Fixed	229,302	11,250	124,957	17,494
Total	497,039	48,733	1,007,081	152,519

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY24

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,387,085	1,113,261	6,273,824
8% Increase	Dental/Vision	453,432	68,334	385,098
8% Increase	Retirees - Pre 65	4,203,831	164,721	4,039,110
8% Increase	Retirees - Post 65	1,624,667	51,731	1,572,936
	Total Healthcare	13,669,015	1,398,047	12,270,968
	ERS	374,965	67,494	307,471
	City - Active	7,465,552	1,114,101	6,351,451
	City - Retiree	5,828,498	216,452	5,612,046
		13,669,015	1,398,047	12,270,968

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,224	\$ 2,624	\$ 3,207	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	528,552	975,994	1,039,081	2,543,627
ERS	-	88,092	94,451	192,422	374,965
895	-	499,188	472,255	2,232,100	3,203,543
1103	-	73,410	346,320	538,783	958,513
AP	-	44,046	-	230,907	274,953
E	-	-	31,484	-	31,484
Total	-	1,233,288	1,920,504	4,233,293	7,387,085

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	73,997	136,639	145,471	356,107	2,187,520
ERS	-	15,857	17,001	34,636	67,494	307,471
895	-	79,870	75,561	357,136	512,567	2,690,976
1103	-	10,277	48,485	75,430	134,192	824,321
AP	-	6,166	-	32,327	38,493	236,460
E	-	-	4,408	-	4,408	27,076
Total	-	186,167	282,094	645,000	1,113,261	6,273,824

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	142,903	20,006	154,694	21,657
ERS	-	-	39,798	7,164
895	-	-	542,903	86,865
1103	146,253	20,475	215,299	30,142
Fixed	247,646	11,250	134,954	18,893
Total	536,802	51,731	1,087,647	164,721

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY25

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,978,047	1,202,322	6,775,725
8% Increase	Dental/Vision	489,707	73,801	415,906
8% Increase	Retirees - Pre 65	4,540,137	177,899	4,362,238
8% Increase	Retirees - Post 65	1,754,640	54,970	1,699,670
	Total Healthcare	14,762,531	1,508,992	13,253,539
	ERS	404,962	72,893	332,069
	City - Active	8,062,792	1,203,230	6,859,562
	City - Retiree	6,294,777	232,869	6,061,908
		14,762,531	1,508,992	13,253,539

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,321	\$ 2,834	\$ 3,464	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	570,836	1,054,073	1,122,206	2,747,116
ERS	-	95,139	102,007	207,816	404,962
895	-	539,123	510,035	2,410,666	3,459,824
1103	-	79,283	374,026	581,885	1,035,194
AP	-	47,570	-	249,379	296,949
E	-	-	34,002	-	34,002
Total	-	1,331,951	2,074,144	4,571,952	7,978,047

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	79,917	147,570	157,109	384,596	2,362,520
ERS	-	17,125	18,361	37,407	72,893	332,069
895	-	86,260	81,606	385,706	553,572	2,906,252
1103	-	11,100	52,364	81,464	144,928	890,266
AP	-	6,660	-	34,913	41,573	255,376
E	-	-	4,760	-	4,760	29,242
Total	-	201,062	304,661	696,599	1,202,322	6,775,725

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	154,335	21,607	167,069	23,390
ERS	-	-	42,982	7,737
895	-	-	586,336	93,814
1103	157,954	22,113	232,523	32,553
Fixed	267,457	11,250	145,750	20,405
Total	579,746	54,970	1,174,659	177,899

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY26

		Employee		
		Annual Cost	Share	City Share
	Partnership Plan	8,616,291	1,298,507	7,317,784
8% Increase	Dental/Vision	528,884	79,705	449,179
8% Increase	Retirees - Pre 65	4,903,348	192,130	4,711,218
8% Increase	Retirees - Post 65	1,895,011	58,469	1,836,542
	Total Healthcare	15,943,534	1,628,811	14,314,723
	ERS	437,359	78,724	358,635
	City - Active	8,707,816	1,299,488	7,408,328
	City - Retiree	6,798,359	250,599	6,547,760
		15,943,534	1,628,811	14,314,723

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total	Contrib.	
681	8	36	31	27	102	14%	
ERS	3	6	3	5	17	18%	
895	20	34	15	58	127	16%	
1103	8	5	11	14	38	14%	
AP	9	3	-	6	18	14%	
E	2	-	1	-	3	14%	
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,427	\$ 3,060	\$ 3,741	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	616,503	1,138,398	1,211,984	2,966,885
ERS	-	102,750	110,168	224,441	437,359
895	-	582,253	550,838	2,603,520	3,736,611
1103	-	85,625	403,948	628,436	1,118,009
AP	-	51,375	-	269,330	320,705
E	-	-	36,723	-	36,723
Total	-	1,438,507	2,240,074	4,937,711	8,616,291

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	86,310	159,376	169,678	415,364	2,551,521
ERS	-	18,495	19,830	40,399	78,724	358,635
895	-	93,160	88,134	416,563	597,857	3,138,754
1103	-	11,988	56,553	87,981	156,522	961,487
AP	-	7,193	-	37,706	44,899	275,806
E	-	-	5,141	-	5,141	31,582
Total	-	217,146	329,034	752,327	1,298,507	7,317,784

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	166,682	23,336	180,435	25,261
ERS	-	-	46,421	8,356
895	-	-	633,242	101,319
1103	170,590	23,883	251,124	35,157
Fixed	288,854	11,250	157,410	22,037
Total	626,126	58,469	1,268,632	192,130

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY27

		Employee		
		Annual Cost	Share	City Share
	Partnership Plan	9,305,606	1,402,390	7,903,216
8% Increase	Dental/Vision	571,195	86,081	485,114
8% Increase	Retirees - Pre 65	5,295,616	207,500	5,088,116
8% Increase	Retirees - Post 65	2,046,612	62,245	1,984,367
	Total Healthcare	17,219,029	1,758,216	15,460,813
	ERS	472,349	85,023	387,326
	City - Active	9,404,452	1,403,448	8,001,004
	City - Retiree	7,342,228	269,745	7,072,483
	Total	17,219,029	1,758,216	15,460,813

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total	Contrib.	
681	8	36	31	27	102	14%	
ERS	3	6	3	5	17	18%	
895	20	34	15	58	127	16%	
1103	8	5	11	14	38	14%	
AP	9	3	-	6	18	14%	
E	2	-	1	-	3	14%	
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,541	\$ 3,305	\$ 4,040	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	665,824	1,229,471	1,308,944	3,204,239
ERS	-	110,971	118,981	242,397	472,349
895	-	628,834	594,905	2,811,805	4,035,545
1103	-	92,476	436,264	678,712	1,207,451
AP	-	55,485	-	290,876	346,362
E	-	-	39,660	-	39,660
Total	-	1,553,590	2,419,282	5,332,734	9,305,606

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	93,215	172,126	183,252	448,593	2,755,646
ERS	-	19,975	21,417	43,631	85,023	387,326
895	-	100,613	95,185	449,889	645,687	3,389,858
1103	-	12,947	61,077	95,020	169,044	1,038,407
AP	-	7,768	-	40,723	48,491	297,871
E	-	-	5,552	-	5,552	34,108
Total	-	234,518	355,357	812,515	1,402,390	7,903,216

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	180,017	25,202	194,869	27,282
ERS	-	-	50,134	9,024
895	-	-	683,902	109,424
1103	184,237	25,793	271,214	37,970
Fixed	311,962	11,250	170,003	23,800
Total	676,216	62,245	1,370,122	207,500

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE SUMMARY**

	----- 5 YEAR FINANCIAL PLAN -----						
	FY 21 ACTUAL	FY 22 FORECAST	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
<u>GENERAL GOVERNMENT</u>							
PROPERTY REVALUATION	\$ 142,366	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
UNIDENTIFIED	\$ -	\$ -	\$ -	\$ 54,904	\$ 124,907	\$ 224,470	\$ 237,204
TOTAL GENERAL GOVERNMENT	\$ 142,366	\$ 100,000	\$ 100,000	\$ 154,904	\$ 224,907	\$ 324,470	\$ 337,204
<u>PUBLIC SAFETY</u>							
PD VEHICLES EXISTING LEASE (10 CARS)	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ -	\$ -	\$ -
PD VEHICLES NEW LEASE (5 CARS)	\$ -	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ -	\$ -
PD VEHICLES NEW LEASE (PRISONER TRANS.)	\$ -	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ -	\$ -
TELESTAFF SOFTWARE (END OF LIFE)	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISPATCH 911 COMPUTERS	\$ -	\$ 32,750	\$ -	\$ -	\$ -	\$ -	\$ -
FED.CAT TRAP-NEUTER PROG.	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
COMPUTER CRIME LAB.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRAFFIC CONTROL- Parking Ticket System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC SAFETY	\$ 96,000	\$ 177,950	\$ 150,200	\$ 145,200	\$ 87,200	\$ -	\$ -
<u>PUBLIC WORKS</u>							
HWY.SMALL EQUIP.	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COVID MEMORIAL	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BUILD.MAINT.EQUIP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INFORMATION & TECHNOLOGY</u>							
CITY WIDE INFO. TECH.	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
FIREWALLS	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
CORE SWITCHES	\$ -	\$ 45,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
STORAGE NAS	\$ -	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ -
BATTERY BACKUP REPLACEMENTS	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
WIRELESS ACCESS POINTS	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
IP PHONE	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
APC SMART UPS	\$ -	\$ -	\$ 6,845	\$ -	\$ -	\$ -	\$ -
SECURITY MAGLOCK SYSTEM	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
EXCHANGE 2019 (END OF LIFE)	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VMWARE UPDATE (END OF LIFE)	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WINDOWS SERVER 2019 (END OF LIFE)	\$ 25,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INFORMATION AND TECHNOLOGY	\$ 69,600	\$ 110,500	\$ 211,845	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
GRAND TOTAL CAPITAL & NON-RECURRING	\$ 337,966	\$ 388,450	\$ 462,045	\$ 400,104	\$ 412,107	\$ 424,470	\$ 437,204

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
REVENUE								
Tax Levy - Current Year	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 6,790,177	\$ 6,834,071	\$ 7,021,836	\$ 7,333,210	\$ 7,596,449
Tax Levy - Prior Years	\$ 151,284	\$ 147,749	\$ 70,700	\$ 66,000	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Tax Levy - Suspense	\$ 5,101	\$ 4,874	\$ 6,900	\$ 6,000	\$ 5,700	\$ 5,900	\$ 6,100	\$ 5,900
NON CURRENT TAXES	\$ 156,385	\$ 152,623	\$ 77,600	\$ 72,000	\$ 76,400	\$ 76,600	\$ 76,800	\$ 76,600
Tax Interest - Current Year	\$ 37,875	\$ 35,356	\$ 24,400	\$ 22,000	\$ 29,900	\$ 27,900	\$ 26,100	\$ 26,500
Tax Interest - Prior Years	\$ 27,300	\$ 23,874	\$ 16,900	\$ 15,000	\$ 20,800	\$ 19,100	\$ 18,000	\$ 18,200
Tax Interest - Suspense	\$ 8,551	\$ 7,295	\$ 9,200	\$ 7,000	\$ 8,000	\$ 7,900	\$ 8,000	\$ 7,700
INTEREST & LIEN FEES	\$ 73,726	\$ 66,526	\$ 50,500	\$ 44,000	\$ 58,700	\$ 54,900	\$ 52,100	\$ 52,400
Miscellaneous Fees	\$ 118,095	\$ 25,320	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
FEMA Grants	\$ -	\$ -	\$ 300,000	\$ 271,429	\$ -	\$ -	\$ -	\$ -
Pilot-Colleges & Hospitals	\$ -	\$ -	\$ -	\$ 770,501	\$ -	\$ -	\$ -	\$ -
MRSA - Motor Vehicle/MV Cap	\$ 160,170	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525
State Miscellaneous Grants	\$ 21,515	\$ 21,515	\$ -	\$ 21,515	\$ -	\$ -	\$ -	\$ -
SCCRWA-Pilot Grant	\$ 59,829	\$ 59,404	\$ 56,000	\$ 49,166	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
Police/FD Extra Duty	\$ 10,555	\$ 420	\$ 6,000	\$ 4,000	\$ 7,300	\$ 5,200	\$ 4,400	\$ 5,600
FD Bundle Billing EMS	\$ 14,078	\$ 11,709	\$ 30,000	\$ 40,000	\$ 24,200	\$ 23,900	\$ 26,500	\$ 29,500
FD Transport Income	\$ 35,785	\$ 39,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursement	\$ 6,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous	\$ 2,633	\$ 13,357	\$ 23,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
NON TAX INCOME	\$ 529,035	\$ 1,131,590	\$ 1,536,125	\$ 2,277,136	\$ 1,209,625	\$ 1,207,225	\$ 1,209,025	\$ 1,213,225
TOTAL INCOME	\$ 7,772,287	\$ 8,676,213	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
ADMINISTRATION								
Regular Wages	\$ 173,550	\$ 223,878	\$ 278,579	\$ 282,273	\$ 286,119	\$ 286,119	\$ 286,119	\$ 286,119
Gas Heating	\$ 8,626	\$ 9,994	\$ 13,000	\$ 15,000	\$ 11,700	\$ 12,400	\$ 13,000	\$ 13,000
Electricity	\$ 15,971	\$ 15,430	\$ 23,140	\$ 16,000	\$ 17,600	\$ 18,000	\$ 18,700	\$ 17,600
Water	\$ 172,544	\$ 177,827	\$ 195,400	\$ 195,000	\$ 188,900	\$ 193,100	\$ 197,000	\$ 197,400
Telephone Expense	\$ 22,515	\$ 9,555	\$ 14,000	\$ 14,000	\$ 15,300	\$ 13,500	\$ 14,500	\$ 14,600
Training And Education	\$ 9,720	\$ 31,000	\$ 32,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Business Expense	\$ 8,698	\$ 10,000	\$ 10,000	\$ 14,000	\$ 10,700	\$ 11,200	\$ 11,500	\$ 11,900
Financial Services	\$ 15,000	\$ 21,048	\$ 13,000	\$ 20,000	\$ 17,300	\$ 17,800	\$ 17,000	\$ 18,000
Building Maintenance/Repair	\$ 45,553	\$ 19,043	\$ 20,000	\$ 20,000	\$ 26,100	\$ 21,300	\$ 21,900	\$ 22,300
Equipment Maintenance/Repair	\$ 53,722	\$ 45,175	\$ 39,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Psychological Testing	\$ -	\$ 3,081	\$ 12,000	\$ 14,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Office Supplies	\$ 3,525	\$ 4,648	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,400	\$ 5,600	\$ 5,500
Automotive Fuel & Fluids	\$ 13,828	\$ 13,586	\$ 16,000	\$ 18,000	\$ 15,400	\$ 15,700	\$ 16,300	\$ 16,400
LAP Prem-Allingtn	\$ 37,751	\$ 18,248	\$ 45,000	\$ 47,177	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Health Insurance Premiums	\$ 1,369,305	\$ 1,274,947	\$ 1,680,033	\$ 1,618,808	\$ 1,748,313	\$ 1,888,178	\$ 2,039,232	\$ 2,202,370
Life Insurance Premiums	\$ 11,984	\$ 11,981	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FICA-City's Share	\$ 57,660	\$ 49,848	\$ 58,400	\$ 7,621	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Pension - City's Share	\$ 2,319,699	\$ 3,144,865	\$ 2,540,196	\$ 2,053,411	\$ 2,125,000	\$ 2,109,000	\$ 2,128,000	\$ 2,179,000
Pension - Additional Contribution	\$ -	\$ 748	\$ 350,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Advance Funding OPEB Trust	\$ -	\$ 8,650	\$ 50,000	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Heart & Hypertension	\$ 840	\$ 25,000	\$ 70,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Workers Comp Prem-Allingtwn	\$ 304,030	\$ 1,807	\$ 125,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Personal Computers	\$ 15,619	\$ 78,828	\$ 32,000	\$ 175,000	\$ 75,400	\$ 90,300	\$ 93,200	\$ 108,500
Radio Equipment	\$ 777	\$ 4,256	\$ 4,000	\$ 16,000	\$ 6,300	\$ 7,600	\$ 8,500	\$ 9,600
Unallocated Contingency	\$ 2,795	\$ -	\$ 155,000	\$ 680,000	\$ 680,000	\$ 680,000	\$ 680,000	\$ 680,000
Miscellaneous	\$ 10,474	\$ -	\$ 12,000	\$ 340,000	\$ 90,600	\$ 110,700	\$ 138,300	\$ 169,900
Allingtwn Capital Projects	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 99,920	\$ 99,920
Reserve Deficit Reduction	\$ 5,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION	\$ 4,679,622	\$ 5,203,445	\$ 5,807,748	\$ 5,911,290	\$ 5,546,232	\$ 5,706,797	\$ 6,015,271	\$ 6,278,610

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
OPERATIONS								
Regular Wages	\$ 1,453,873	\$ 1,478,166	\$ 1,549,064	\$ 1,596,383	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339
Overtime	\$ 436,008	\$ 537,339	\$ 400,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
Separation Pay	\$ -	\$ -	\$ 25,000	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Workers' Comp. Pay	\$ 17,604	\$ 10,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Expense - ERS Charge	\$ 291,776	\$ 223,002	\$ 296,034	\$ 304,900	\$ 312,900	\$ 317,300	\$ 322,100	\$ 326,900
Uniform Allowance - Full Time	\$ 10,690	\$ 13,911	\$ 28,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Tools & Miscellaneous Equipmnt	\$ 15,600	\$ 108,837	\$ 88,850	\$ 90,000	\$ 75,800	\$ 90,900	\$ 86,400	\$ 85,800
Medical Supplies	\$ 19,725	\$ 20,648	\$ 30,000	\$ 35,000	\$ 26,300	\$ 28,000	\$ 29,800	\$ 29,800
FICA-CITY'S SHARE	\$ -	\$ 20,078	\$ -	\$ 60,442	\$ -	\$ -	\$ -	\$ -
PENSION - CITY'S SHARE	\$ -	\$ 50,764	\$ -	\$ 66,073	\$ -	\$ -	\$ -	\$ -
Trucks	\$ 80,944	\$ 28,588	\$ 330,000	\$ 465,000	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement	\$ -	\$ -	\$ 103,125	\$ 107,225	\$ 107,225	\$ 107,225	\$ 107,225	\$ 107,225
TOTAL OPERATIONS	\$ 2,326,218	\$ 2,491,353	\$ 2,850,073	\$ 3,272,023	\$ 2,632,564	\$ 2,653,764	\$ 2,655,864	\$ 2,660,064
TOTAL EXPENSES	\$ 7,005,840	\$ 7,694,798	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
ADMINISTRATION	\$ 4,679,622	\$ 5,203,445	\$ 5,807,748	\$ 5,911,290	\$ 5,546,232	\$ 5,706,797	\$ 6,015,271	\$ 6,278,610
OPERATIONS	\$ 2,326,218	\$ 2,491,353	\$ 2,850,073	\$ 3,272,023	\$ 2,632,564	\$ 2,653,764	\$ 2,655,864	\$ 2,660,064
TOTAL EXPENSES	\$ 7,005,840	\$ 7,694,798	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
CURRENT TAX CALCULATION								
Net GL - Motor Vehicle	\$ 53,128,800	\$ 57,523,260	\$ 62,385,230	\$ 77,526,620	\$ 77,526,620	\$ 77,526,620	\$ 77,526,620	\$ 77,526,620
Net GL - Real Estate/PP	\$ 479,582,523	\$ 495,341,903	\$ 568,606,571	\$ 574,211,414	\$ 582,131,018	\$ 589,019,298	\$ 595,300,959	\$ 601,217,065
Net Grand List	\$ 532,711,323	\$ 552,865,163	\$ 630,991,801	\$ 651,738,034	\$ 659,657,638	\$ 666,545,918	\$ 672,827,579	\$ 678,743,685
Mill Rate - MV	8.0	8.0	8.0	3.0	3.0	3.0	3.0	3.0
Mill Rate - R/E, PP	14.02	14.02	11.62	11.61	11.53	11.72	12.13	12.45
Gross Tax Levy - MV			\$ 499,082	\$ 232,580	\$ 232,580	\$ 232,580	\$ 232,580	\$ 232,580
Gross Tax Levy - R/E, PP			\$ 6,608,231	\$ 6,668,007	\$ 6,712,614	\$ 6,903,432	\$ 7,219,869	\$ 7,487,389
Gross Tax Levy			\$ 7,107,313	\$ 6,900,586	\$ 6,945,194	\$ 7,136,012	\$ 7,452,449	\$ 7,719,969
Collection Rate			98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
Tax Levy - Current Year			-4.53%	-2.91%	0.65%	2.75%	4.43%	3.59%

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
FINANCIAL SUMMARY:								
ADMINISTRATION	\$ 4,679,622	\$ 5,203,445	\$ 5,807,748	\$ 5,911,290	\$ 5,546,232	\$ 5,706,797	\$ 6,015,271	\$ 6,278,610
OPERATIONS	\$ 2,326,218	\$ 2,491,353	\$ 2,850,073	\$ 3,272,023	\$ 2,632,564	\$ 2,653,764	\$ 2,655,864	\$ 2,660,064
TOTAL EXPENSE	\$ 7,005,840	\$ 7,694,798	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
NON CURRENT TAX REVENUES	\$ 759,146	\$ 1,350,739	\$ 1,664,225	\$ 2,393,136	\$ 1,344,725	\$ 1,338,725	\$ 1,337,925	\$ 1,342,225
CURRENT PERIOD TAXES	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 6,790,177	\$ 6,834,071	\$ 7,021,836	\$ 7,333,210	\$ 7,596,449
TOTAL REVENUES	\$ 7,772,287	\$ 8,676,213	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
TAX REVENUE INC/(DEC) %	1.8%	4.5%	-4.5%	-2.9%	0.6%	2.7%	4.4%	3.6%
BEGINNING FUND BALANCE	\$ 899,803	\$ 1,666,250	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665
SURPLUS/(DEFICIT)	\$ 766,447	\$ 981,415	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 1,666,250	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665
FUND BALANCE % OF TOTAL EXP.	23.78%	34.41%	30.58%	28.83%	32.37%	31.67%	30.53%	29.62%
Mill Rate - R/E, PP	14.02	14.02	11.62	11.61	11.53	11.72	12.13	12.45
MILL RATE CHANGE	-	-	(2.40)	(0.01)	(0.08)	0.19	0.41	0.32
							0.10	0.32

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Net GL - Motor Vehicle	53,128,800	57,523,260	62,385,230	77,526,620	77,526,620	77,526,620	77,526,620	77,526,620
Growth Factor	2.30%	8.27%	8.45%	24.27%	0.00%	0.00%	0.00%	0.00%
Real Estate/Personal Property	479,582,523	495,341,903	568,606,571	574,211,414	579,953,528	585,753,063	591,610,594	597,526,700
Growth Factor	2.09%	3.29%	14.79%	0.99%	1.00%	1.00%	1.00%	1.00%
Development Impact - Forest Manor	-	-	-	-	1,329,230	1,993,845	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	848,260	1,272,390	1,696,520	1,696,520
Development Impact -	-	-	-	-	-	-	-	-
Real Estate/Personal Property Total	479,582,523	495,341,903	568,606,571	574,211,414	582,131,018	589,019,298	595,300,959	601,217,065
Total Net Grand List	532,711,323	552,865,163	630,991,801	651,738,034	659,657,638	666,545,918	672,827,579	678,743,685
Original Grand List Assumptions	523,146,153	523,424,443	542,562,318	542,840,608				

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
REVENUE									
46610	Sewer Use Fees-Current	\$11,099,354	\$10,919,522	\$11,116,636	\$11,825,022	\$11,208,077	\$11,421,574	\$11,629,379	\$11,677,390
46620	Sewer Use Fees - Prior Years	\$44,663	\$26,498	\$30,000	\$30,000	\$29,698	\$30,796	\$31,070	\$31,437
46630	Sewer Interest & Liens - Current	\$70,503	\$46,398	\$20,000	\$20,000	\$28,799	\$22,933	\$23,911	\$25,214
46640	Sewer Interest & Liens - PY	\$14,528	\$15,478	\$15,000	\$17,000	\$15,826	\$15,942	\$16,256	\$16,008
46670	Orange Share Service Charge	\$490,000	\$380,000	\$380,000	\$380,000	\$387,600	\$390,184	\$393,647	\$398,287
47675	Orange Share Cwf Debt	\$156,425	\$156,425	\$196,200	\$196,200	\$176,312	\$181,284	\$187,499	\$185,324
47680	Nitrogen Credit	\$230,059	\$125,785	\$70,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
47900	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45251	Clean Water Fund Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue		\$12,105,531	\$11,670,107	\$11,827,836	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
SEWER OPERATIONS ADMIN									
51000	Regular Wages	\$110,226	\$110,524	\$109,085	\$121,950	\$124,389	\$124,389	\$124,389	\$124,389
51050	Secretary/Clerk	\$1,050	\$0	\$1,545	\$4,000	\$1,530	\$1,530	\$1,530	\$1,530
51500	Overtime	\$685	\$8,581	\$20,089	\$8,000	\$0	\$0	\$0	\$0
52360	Business Expense	\$5,270	\$3,915	\$12,000	\$12,000	\$8,296	\$9,053	\$10,337	\$9,922
52420	Financial Services	\$55,166	\$55,166	\$55,166	\$55,156	\$55,164	\$55,163	\$55,162	\$55,161
52440	Engineering Services	\$387,838	\$444,581	\$500,000	\$500,000	\$481,010	\$505,468	\$521,450	\$527,081
52580	Equipment Maintenance/Repair	\$330,847	\$452,995	\$275,000	\$500,000	\$389,710	\$404,426	\$392,284	\$421,605
52750	Fees And Charges	\$845	\$3,530	\$7,000	\$7,000	\$4,594	\$5,531	\$6,031	\$5,789
53200	Heating Oil	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
54100	Fringe Benefits	\$18,082	\$10,300	\$15,624	\$9,330	\$13,334	\$12,147	\$12,609	\$11,855
54130	FICA-City's Share	\$0	\$3,136	\$8,858	\$9,000	\$0	\$0	\$0	\$0
54140	Pension - City's Share	\$0	\$0	\$426	\$101,954	\$0	\$0	\$0	\$0
54640	CWF - Debt Serv. - General Fund	\$658,875	\$361,128	\$204,680	\$2,000	\$0	\$0	\$0	\$0
55710	Capital Improv.-Sewer Plant	\$256,866	\$605,523	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55720	Capital Imp - Collection System	\$441,639	\$281,315	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55749	Clean Water (New)	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987
55749	Clean Water Fund New Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56010	Unallocated Contingency	\$0	\$0	\$0	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000
56990	Miscellaneous	\$450,700	\$354,125	\$535,000	\$535,000	\$545,000	\$507,000	\$546,400	\$549,400
TOTAL ADMINISTRATION		\$4,516,076	\$4,492,805	\$4,742,460	\$5,178,377	\$5,021,014	\$5,022,694	\$5,068,179	\$5,104,719

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
<u>IN-HOUSE SEWER OPERATIONS</u>									
51000	Regular Wages	\$1,632,489	\$1,580,217	\$1,680,992	\$1,906,913	\$1,833,386	\$1,826,931	\$1,831,528	\$1,877,161
51500	Overtime	\$651,544	\$659,655	\$659,166	\$660,000	\$550,000	\$550,000	\$550,000	\$550,000
51530	Vacation Buy Back	\$0	\$5,746	\$2,792	\$17,000	\$0	\$0	\$0	\$0
51800	Separation Pay	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
52100	Gas Heating	\$30,469	\$65,144	\$66,000	\$70,000	\$57,903	\$64,762	\$64,666	\$64,333
52105	Gases (Propane, Etc)	\$571	\$840	\$5,000	\$5,000	\$2,853	\$3,423	\$4,069	\$3,836
52110	Electricity	\$1,021,190	\$964,569	\$1,200,000	\$1,200,000	\$1,224,000	\$1,248,480	\$1,273,450	\$1,298,919
52130	Water	\$114,601	\$190,000	\$171,000	\$175,000	\$162,650	\$174,663	\$170,828	\$170,785
52150	Telephone Expense	\$2,282	\$8,000	\$6,000	\$8,000	\$6,071	\$7,018	\$6,772	\$6,965
52510	Maintenance Service Agreement	\$46,795	\$25,005	\$80,000	\$80,000	\$60,848	\$64,536	\$74,913	\$73,578
52540	Motor Vehicle Maint/Repair	\$16,980	\$29,116	\$40,000	\$40,000	\$31,524	\$35,160	\$36,671	\$35,839
52650	Other Rental	\$805	\$400	\$5,000	\$5,000	\$2,801	\$3,300	\$4,025	\$3,782
52770	Other Contractual Services	\$193,090	\$184,040	\$200,000	\$200,000	\$210,000	\$204,465	\$209,725	\$212,229
52910	Trash Pickup	\$12,998	\$15,000	\$15,000	\$16,000	\$14,750	\$15,188	\$15,235	\$15,293
53000	Supplies & Materials	\$155,457	\$189,707	\$200,000	\$200,000	\$190,017	\$198,830	\$201,156	\$201,451
53200	Heating Oil	\$646,418	\$779,999	\$800,000	\$1,000,000	\$822,736	\$867,697	\$890,060	\$913,026
53210	Automotive Fuel & Fluids	\$28,710	\$20,151	\$25,000	\$25,000	\$24,715	\$23,717	\$24,608	\$24,510
53250	Tools & Miscellaneous Equipmnt	\$28,260	\$24,150	\$50,000	\$50,000	\$38,103	\$40,563	\$44,667	\$43,333
53430	Janitorial Supplies	\$15,635	\$13,430	\$15,000	\$16,000	\$15,016	\$14,861	\$15,219	\$15,274
53435	Chemicals	\$129,891	\$103,607	\$140,000	\$140,000	\$130,942	\$131,210	\$138,249	\$137,802
53445	Safety Supplies	\$5,024	\$9,883	\$8,000	\$8,000	\$7,881	\$8,610	\$8,285	\$8,358
53450	Laboratory Supplies	\$62,819	\$65,143	\$66,000	\$68,000	\$65,468	\$66,153	\$66,405	\$66,507
53460	Clothing & Uniforms	\$35,666	\$34,546	\$36,000	\$36,000	\$35,553	\$35,525	\$35,770	\$35,712
54100	Fringe Benefits	\$639,972	\$323,387	\$397,338	\$460,000	\$492,200	\$526,654	\$563,520	\$602,966
54130	FICA-City's Share	\$165,035	\$166,500	\$148,595	\$183,932	\$168,498	\$167,015	\$164,938	\$171,093
54140	Pension - City's Share	\$0	\$132,422	\$123,751	\$200,000	\$135,000	\$135,000	\$135,000	\$135,000
54232	Lap Claims-Sewer	\$67,429	\$109,325	\$959,832	\$250,000	\$346,647	\$416,451	\$493,233	\$376,583
54735	Sewer Claims-Workers Comp	\$26,005	\$171,320	\$97,219	\$0	\$73,636	\$85,544	\$64,100	\$55,820
56215	Outside Services	\$80,009	\$93,720	\$150,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551
54390	Operating Transfer Out	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
TOTAL OPERATIONS		\$5,810,145	\$5,965,021	\$7,397,685	\$7,319,845	\$6,856,198	\$7,071,846	\$7,246,365	\$7,262,706
TOTAL EXPENSE		\$10,326,220	\$10,457,826	\$12,140,145	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
SURPLUS/(DEFICIT)		\$1,779,310	\$1,212,280	-\$312,309	\$0	\$0	\$0	\$0	\$0

FIVE YEAR FINANCIAL PLAN - SEWER FUND

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
FINANCIAL SUMMARY:								
ADMINISTRATION	\$4,516,076	\$4,492,805	\$4,742,460	\$5,178,377	\$5,021,014	\$5,022,694	\$5,068,179	\$5,104,719
OPERATIONS	\$5,810,145	\$5,965,021	\$7,397,685	\$7,319,845	\$6,856,198	\$7,071,846	\$7,246,365	\$7,262,706
TOTAL EXPENSE	\$10,326,220	\$10,457,826	\$12,140,145	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
NON CURRENT TAX REVENUES	\$1,006,177	\$750,584	\$711,200	\$673,200	\$669,135	\$672,966	\$685,165	\$690,035
CURRENT PERIOD TAXES	\$11,099,354	\$10,919,522	\$11,116,636	\$11,825,022	\$11,208,077	\$11,421,574	\$11,629,379	\$11,677,390
TOTAL REVENUES	\$12,105,531	\$11,670,107	\$11,827,836	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
BEGINNING FUND BALANCE	\$1,350,939	\$3,130,249	\$4,342,530	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221
SURPLUS/(DEFICIT)	\$1,779,310	\$1,212,280	-\$312,309	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$3,130,249	\$4,342,530	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221
FUND BALANCE % OF TOTAL EXP.	30.31%	41.52%	33.20%	32.25%	33.93%	33.32%	32.73%	32.59%

RATE CALCULATION:

AMOUNT RAISED BY CURRENT TAXES				\$11,825,022	\$11,208,077	\$11,421,574	\$11,629,379	\$11,677,390
COLLECTION RATE				98.4%	98.4%	98.4%	98.4%	98.4%
GROSS TAX LEVY				\$12,017,299	\$11,390,322	\$11,607,291	\$11,818,475	\$11,867,267
ESTIMATED # OF UNITS				26,500	26,500	26,500	26,500	26,500
SEWER USE RATE	\$426	\$426	\$426	\$453	\$430	\$438	\$446	\$448

CITY OF WEST HAVEN ANALYSIS OF SEWER FUND BALANCE

	FY 21 ACTUAL	FY 22 FORECAST	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
TOTAL REVENUE	11,670,107	11,827,836	12,498,222	11,877,212	12,094,540	12,314,544	12,367,425
TOTAL EXPENSES	10,457,826	12,140,145	12,498,222	11,877,212	12,094,540	12,314,544	12,367,425
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	1,212,280	(312,309)	-	-	-	-	-
OTHER REVENUES	-	-	-	-	-	-	-
FINAL SURPLUS/(DEFICIT)	1,212,280	(312,309)	-	-	-	-	-
SEWER RATE	\$426	\$426	\$453	\$430	\$438	\$446	\$448
SEWER RATE (ORIGINAL MODEL)	\$426	\$421	\$425	\$425	\$429		
SEWER RATE CHANGE		-	27.00	(23.00)	8.00	8.00	2.00
SEWER RATE CHANGE (ORIGINAL MODEL)		(5.00)	4.00	-	4.00		
BEGINNING FUND BALANCE		4,904,432	4,592,123	4,592,123	4,592,123	4,592,123	4,592,123
ENDING FUND BALANCE	4,904,432	4,592,123	4,592,123	4,592,123	4,592,123	4,592,123	4,592,123
ORIGINAL FUND BALANCE (ORIGINAL MODEL)	(384,234)	(180,630)	(48,207)	249,091	400,975		
FUND BALANCE % OF TOTAL EXP.	46.90%	37.83%	36.74%	38.66%	37.97%	37.29%	37.13%
FUND BALANCE % OF TOTAL EXP. (ORIGINAL MODEL)	-3.67%	-1.49%	-0.39%	2.10%	3.32%		



BERCHEM MOSES.COM

75 Broad Street
Milford, CT 06460
T: 203.783.1200
F: 203.878.2235

1221 Post Road East
Westport, CT 06880
T: 203.227.9545
F: 203.226.1641

Robert L. Berchem
Marsha Belman Moses
Stephen W. Studer ▶
Richard J. Buturla
Floyd J. Dugas
Ira W. Bloom
Jonathan D. Berchem ●
Michelle C. Laubin ◆
Gregory S. Kimmel
Christopher M. Hodgson
Mario F. Coppola
Christine A. Sullivan

Paula N. Anthony ◆
Richard C. Buturla
Ryan P. Driscoll ◆◆
Bryan L. LeClerc ◆
Brian A. Lema
Douglas E. LoMonte

Jacob P. Bryniczka
Eileen Lavigne Flug
Peter V. Gelderman ◊
Warren L. Holcomb
Eugene M. Kimmel
Raymond J. Rigat
Paul A. Testa * ▶

Nicholas R. Bamonte
Carolyn Mazanec Dugas
Rebecca E. Goldberg
Christopher R. Henderson
Herbert Z. Rosen
Matthew L. Studer
Tyler I. Williams

* - Also Admitted in FL
◊ - Also Admitted in IL
▶ - Also Admitted in MA
- - Also Admitted in NJ
◆ - Also Admitted in NY
◊ - Also Admitted in PA

**PLEASE REPLY TO
MILFORD OFFICE**

May 11, 2022

Via Email: Julian.Freund@ct.gov

Julian Freund
State of Connecticut, Office of Policy and Management
Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Re: Tentative Agreement with West Haven Police, Local #895,
UPSEU – C.O.P.S. – Follow-up Items

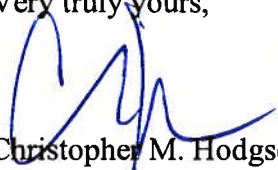
Dear Mr. Freund:

As per your request, attached are the follow-up items regarding the Tentative Agreement between the City and West Haven Police, Local #895, UPSEU – C.O.P.S. We attach the following exhibits:

- A. Impact on long term liability (pension) – to be emailed under separate cover from Jennifer M. Castelhana of Milliman
- B. Revised fiscal impact including Humane Officer
- C. Vacancy rate data over the last several years
- D. Copy of supporting documentation that was provided to the West Haven City Council

As always, thank you for your consideration.

Very truly yours,


Christopher M. Hodgson, Esq.

Attachments

cc: Nancy Rossi, Mayor
Lee Tiernan, Corporation Counsel
Pamela Alvino, Personnel Director

EXHIBIT A

Impact on Long Term Liability (Pension)

Milliman will provide to Berchem Moses this week, will be forwarded at that time.

EXHIBIT B

West Haven Police Impact Analysis - Wage Impact

Rank	Salary Account as of 7/1/21			7/1/2022 With \$10,000 plus 2.5% increase			7/1/2023 With 2.5% increase			7/1/2024 With 2.5% Increase														
	# FTE	Annual	Total \$	# FTE	Annual New	Total \$	# FTE	Annual New	Total \$	# FTE	Annual New	Total \$												
ANIMAL CONTROL BUDGET																								
Humane Officer A	4	45,877.27	183,509.08	4	57,274.20	229,096.81	4	58,706.06	234,824.24	4	60,173.71	240,694.84												
Humane Officer B		44,543.79			55,907.38			57,305.07			58,737.70													
POLICE BUDGET																								
Patrol Officer A	37	72,410.90	2,679,203.30	38	84,471.17	3,209,904.56	48 *	86,582.95	4,155,981.60	48	88,747.52	4,259,880.96												
Patrol Officer B	1	66,072.79	66,072.79	16 *	77,974.61	1,247,593.76	18	79,923.97	1,438,631.46	18	81,922.07	1,474,597.26												
Patrol Officer C	31	59,712.61	1,851,090.91	16	71,455.43	1,143,286.80	4	73,241.81	292,967.24	4	75,072.86	300,291.44												
Detective A	15	75,952.32	1,139,284.80	16	88,101.13	1,409,618.05	16	90,303.66	1,444,858.56	16	92,561.25	1,480,980.00												
Detective B		74,339.96			86,448.46			88,609.67			90,824.91													
Sergeant A	18	80,191.74	1,443,451.32	18	92,446.53	1,664,037.60	18	94,757.70	1,705,638.60	18	97,126.64	1,748,279.52												
Sergeant B		78,596.71			90,811.63			93,081.92			95,408.97													
Det/SGT A	3	83,186.95	249,560.85	3	95,516.62	286,549.87	3	97,904.54	293,713.62	3	100,352.15	301,056.45												
DET/SGT B		81,709.57			94,002.31			96,352.37			98,761.18													
Lieutenant A	5	86,726.80	433,634.00	5	99,144.97	495,724.85	5	101,623.59	508,117.95	5	104,164.18	520,820.90												
Lieutenant B		84,957.40			97,331.34			99,764.62			98,761.18													
Captain A	3	93,742.95	281,228.85	3	106,336.52	319,009.57	3	108,994.94	326,984.82	3	111,719.81	335,159.43												
Captain B		92,142.66			104,696.23			107,313.63			109,996.47													
Total Salary Account			8,327,035.90	10,004,821.87			10,401,718.09			10,661,760.80														
				<table border="1"> <tr> <td>% Difference</td> <td>20.15%</td> </tr> <tr> <td>\$ Difference</td> <td>1,677,785.97</td> </tr> </table>			% Difference	20.15%	\$ Difference	1,677,785.97	<table border="1"> <tr> <td>% Difference</td> <td>3.97%</td> </tr> <tr> <td>\$ Difference</td> <td>396,896.22</td> </tr> </table>			% Difference	3.97%	\$ Difference	396,896.22	<table border="1"> <tr> <td>% Difference</td> <td>2.50%</td> </tr> <tr> <td>\$ Difference</td> <td>260,042.71</td> </tr> </table>			% Difference	2.50%	\$ Difference	260,042.71
% Difference	20.15%																							
\$ Difference	1,677,785.97																							
% Difference	3.97%																							
\$ Difference	396,896.22																							
% Difference	2.50%																							
\$ Difference	260,042.71																							

* 13 are for 6 months based on Date of Hire (DOH)

* 3 are for 3 months; 6 are for 6 months based on DOH

NOTES:

A. Projection is based on current manpower (70 officers) which can increase or decrease

B. Expected to leave before 12/31/22:

1 Detective/Sgt

2 Patrol A

1 Patrol C

C. The Humane Officer salary does not come from the Police Budget, they are paid out of the Animal Control Budget

EXHIBIT C



City of West Haven's
Vacancy Rate Data
in support of
the
Tentative Agreement
with
West Haven Police, Local #895,
UPSEU – C.O.P.S.

Staffing

- ▶ West Haven Police Department budgeted 120 positions but is unable to meet its staffing goal because of low pay.
- ▶ Manpower is consistently below 120 since 2019, and only 110 or fewer officers are available most months.

Manpower

Date	Manpower	FTO/Academy	Injured	FMLA	Admin Leave	Military Leave	Total
September 3, 2019	115	(18)	(3)	0	0	(1)	93
September 17, 2019	114	(4)	0	0	0	0	110
October 1, 2019	113	(12)	(3)	0	(1)	(1)	96
October 15, 2019	113	(11)	(4)	0	(1)	(1)	96
November 18, 2019	117	(15)	(1)	0	(1)	(1)	99
December 3, 2019	117	(15)	(1)	0	(1)	(1)	99
December 17, 2019	117	(15)	(2)	0	(1)	(1)	98
January 7, 2020	116	(12)	(1)	0	(1)	(1)	101
January 21, 2020	117	(12)	(1)	0	(1)	(1)	102
March 3, 2020	118	(11)	0	0	(1)	(1)	105
July 7, 2020	120	(7)	(1)	0	(1)	(1)	110
September 15, 2020	120	(5)	(3)	0	0	(2)	110
November 3, 2020	121	(5)	(2)	0	0	(2)	112
December 15, 2020	120	(5)	(6)	0	0	(2)	107
March 2, 2021	118	(5)	(4)	0	0	(3)	106
March 16, 2021	118	(4)	(4)	0	0	(3)	107
May 18, 2021	118	(4)	(4)	0	0	(3)	107
September 21, 2021	116	(2)	(8)	(1)	0	0	105
October 19, 2021	115	(2)	(5)	(1)	0	0	107
February 1, 2022	114	(3)	(7)	0	0	0	104
May 5, 2022	113*	(5)	(5)	0	0	0	103

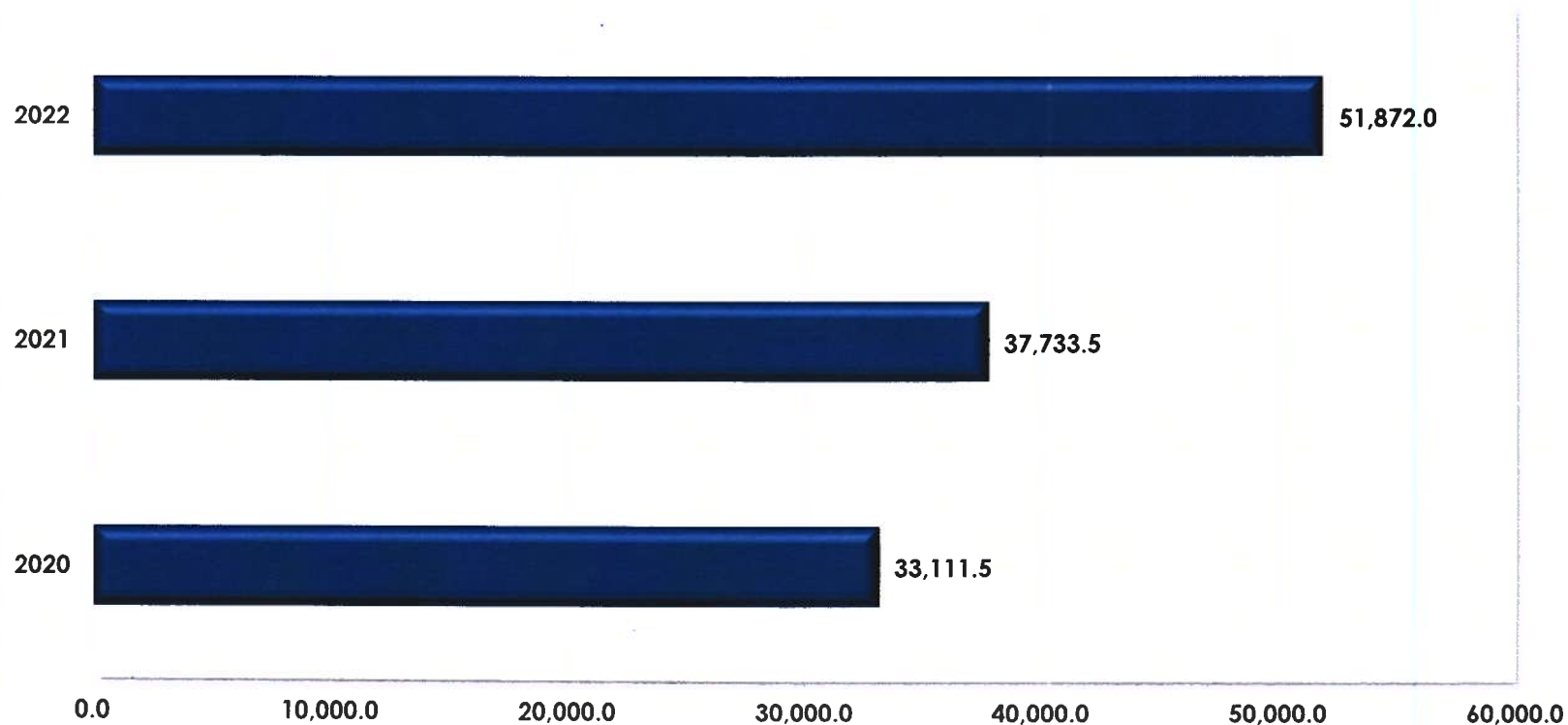
* Anticipate 2 lateral hires in May

Manpower

- ▶ Being at 110 officers has caused the patrol overtime hours to increase in order to meet minimum manning requirements.
- ▶ Minimum manning requirement is 10 patrol officers on days, 10 patrol officer on nights and 9 on the overnight shift.

- Patrol overtime increased in 2021 by 4,622 hours
- Based on the first quarter of 2022 which is 12,968 hours, projected patrol overtime is 51,872 hours assuming current trend.

City of West Haven - Patrol Overtime



Short Staffing = Order-Ins

- ▶ Short staffing results in 3 to 4 order-ins per shift, so at least 9 per day.
- ▶ On the weekends 6-8 patrol officers per shift have to be ordered-in, so at least 18 order-ins.
- ▶ Order-ins creates stress and low morale, and contribute to the high level of attrition.

Other Impacts of Short Staffing

- ▶ The low staffing has forced the department to reallocate specialized positions back to patrol.
 - ▶ 2 of the 7 school resource officers were reassigned to patrol at the end of 2021. The department cancelled the high school police academy training class because of that.
 - ▶ One Community Resource Officer was reassigned to patrol at the end of 2021, the second CRO was reallocated to SRO.
 - ▶ One of the three IT Officers was reassigned to patrol.
 - ▶ The department called back the 2 officers assigned to Safe Streets and the Gun Task Force at the end of 2021 so they could be reassigned to patrol.

Other Impacts of Short Staffing

- ▶ The department cannot participate in other task forces, so they lose out on asset forfeiture money because of the low staffing.
- ▶ The department was unable to promote a second female to detective which thwarts its goals of diversity.
- ▶ The department reduced its traffic division with respect to major accidents, missing signs, and malfunctioning lights. There were 4 and now they have 3, but really 2 since 1 is injured.

The Police Department has not made progress in meeting its staffing goals due to low pay

- ▶ West Haven Police Department was able to hire 46 new officers since 2017.
- ▶ In that same time period 50 officers left the department.

Staffing

- ▶ The Department has had 45 officers leave for other police departments in the state since 2017.

	Budgeted Headcount	# of Officers Leaving	Total
2017	120	5	115
2018	120	9	111
2019	120	13	107
2020	120	6	113
2021	121	8	113
2022	121	4	117

Attrition

- ▶ 7 police officers took the Fairfield County recruiting test in February 2022
- ▶ In 2022, 10-12 other police officers indicated to Chief Perno that they intend to seek employment elsewhere

- ▶ South Central Criminal Justice did a test in March 2022 and gave the recruits this list of the area salaries for top step patrol. West Haven is the lowest.

Glastonbury	\$96,116
Hamden	\$91,376
Berlin	\$90,792
Trumbull	\$87,070
Guilford	\$86,091
Derby	\$85,009
Branford	\$84,399
Naugatuck	\$83,729
Orange	\$82,792
North Haven	\$82,197
Ansonia	\$81,827
Wallingford	\$81,619
Cheshire	\$81,076
Cromwell	\$81,037
New London	\$79,886
Stratford	\$79,878
Clinton	\$78,782
New Haven	\$78,050
North Branford	\$77,632
Milford	\$77,293 (20-21)
West Haven	\$72,410

\$23,706 separates West Haven from the top of the list

- Below are the salaries of the surrounding towns 2021-22.

	Captain		Lieutenant		Sergeant		Detective		Patrol Officer		Detective Sergeant	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
New Haven	107,443	107,443	97,873	97,873	87,813	87,813	83,173	86,531	60,259	78,050	not in cba	
Orange			96,304	96,304	90,522	90,522			64,605	80,974	not in cba	
Milford	98,253	101,104	91,660	94,899	78,435	83,581			63,679	77,292	not in cba	
AVERAGE	\$102,848	\$104,274	\$95,279	\$96,359	\$85,590	\$87,305	\$83,173	\$86,531	\$62,848	\$78,772	not in cba	
WEST HAVEN	\$92,143	\$93,743	\$84,957	\$86,727	\$78,597	\$80,192	\$74,340	\$75,952	\$57,395	\$72,411	not in cba	
% DIFFERENCE	-10.4%	-10.1%	-10.8%	-10.0%	-8.2%	-8.1%	-10.6%	-12.2%	-8.7%	-8.1%	not in cba	

- Below are the AENGLC towns with their salaries for 2021-22.

	Captain		Lieutenant		Sergeant		Detective		Patrol Officer		Detective Sergeant	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
Ansonia					89,045	89,045	87,443	87,443	71,323	80,226	91,437	91,437
Bridgeport	104,356	114,312	93,850	99,398	83,641	86,434	80,999	84,936	57,195	75,163		
East Hartford			87,477	94,498	79,446	85,780	76,385	80,736	62,541	75,693		
Meriden	108,784	113,922	98,883	103,542	89,856	94,120	89,856	89,856	56,243	85,592	94,120	98,883
New Haven	107,443	107,443	97,873	97,873	87,813	87,813	83,173	86,531	60,259	78,050		
New London	117,798	117,798	89,834	103,728	82,640	91,111	81,168	81,903	63,581	76,551		
Norwich	104,548	107,228	95,936	98,396	85,141	89,563			59,991	80,730		
Torrington	103,722	103,722	94,191	94,191	84,906	84,906	79,253	79,253	63,623	75,421		
Waterbury	104,841	104,841	96,408	96,408	88,545	88,545	83,189	83,189	62,392	78,859		
AVERAGE	\$107,356	\$109,895	\$94,307	\$98,504	\$85,670	\$88,591	\$82,683	\$84,231	\$61,905	\$78,476	\$92,778	\$95,160
WEST HAVEN	\$92,143	\$93,743	\$84,957	\$86,727	\$78,597	\$80,192	\$74,340	\$75,952	\$57,395	\$72,411	\$81,710	\$83,187
% DIFFERENCE	-14.2%	-14.7%	-9.9%	-12.0%	-8.3%	-9.5%	-10.1%	-9.8%	-7.3%	-7.7%	-11.9%	-12.6%

- Below are the DRG Group H towns with their salaries for 2021-22.

	Captain		Lieutenant		Sergeant		Detective		Patrol Officer		Detective Sergeant	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
Ansonia					89,045	89,045	87,443	87,443	71,323	80,226	91,437	91,437
Danbury	108,735	118,733	100,699	108,906	93,356	99,491	75,939	92,125	62,337	88,974	96,409	102,746
Derby			95,597	95,597	91,229	91,229	87,069	87,069	67,184	83,138		
East Hartford			87,477	94,498	79,446	85,780	76,385	80,736	62,541	75,693		
Meriden	108,784	113,922	98,883	103,542	89,856	94,120	89,856	89,856	56,243	85,592	94,120	98,883
Norwalk	115,441	119,786	105,919	110,260	95,615	100,053	89,098	93,134	68,944	83,905		
Norwich	104,548	107,228	95,936	98,396	85,141	89,563			59,991	80,730		
Stamford	128,460	128,460	113,263	113,263	98,070	98,070			68,452	85,994		
AVERAGE	\$113,194	\$117,626	\$99,682	\$103,495	\$90,220	\$93,419	\$84,298	\$88,394	\$64,627	\$83,031	\$93,989	\$97,689
WEST HAVEN	\$92,143	\$93,743	\$84,957	\$86,727	\$78,597	\$80,192	\$74,340	\$75,952	\$57,395	\$72,411	\$81,710	\$83,187
% DIFFERENCE	-18.6%	-20.3%	-14.8%	-16.2%	-12.9%	-14.2%	-11.8%	-14.1%	-11.2%	-12.8%	-13.1%	-14.8%



WEST HAVEN POLICE DEPARTMENT
200 SAWMILL ROAD
WEST HAVEN, CT 06516

Carl V. Flemmig Jr #115
Deputy Chief of Police

April 28, 2022

To Chief Perno,

I have reviewed our Rank List, Badge List and Remove from Payroll letters provided by Cynthia Giordano to determine our current and past manpower going back to 2017. According to my calculations from 2017 through present day **46 new officers were hired**. Since 2017 we have **lost 50 officers**, this includes the three upcoming departures within the next two months.

We are **currently staffed at 113**, this does not include the anticipated hiring of two lateral officers at the next BOPC Meeting scheduled for May 3, 2022. Our manpower was at its **lowest in December 2018 when we were staffed at 97 officers** and was at its **highest from July 2020 through December 2020, when we were staffed at 120 officers**.

Respectfully,

Carl V. Flemmig Jr. #115
Deputy Chief of Police Services
City of West Haven, Connecticut

EXHIBIT D

Good evening, first I'd like to welcome the new council, our commission worked well with the previous council, and I am sure that will remain the same. I am here tonight as a partner with you in the care of this city. In anticipation of the Budget Season, here are some facts you need to know and consider, because after what we were informed at last week's Commissioners mtg, our situation is DIRE.

We are regularly losing officers to other Municipalities and through the exit interviews, we consistently hear the pay is too low and the compensation packages are more attractive at other departments. Because of this, we compared WHPD Patrolman Salaries to 11 other "Like" Municipalities, as you can see from the file I handed out.

We found that WH offers the lowest salary compared to these other municipalities. We are 11% or \$6,300 below the **average** on our starting salary and 15% or \$11,000 under the **average** on our Maximum Patrolman Salary. It wasn't always like this. In fact, we were the go-to department in the not so distant past as we were highly competitive with both our salary and compensation. Unfortunately, our steady decline in competitive wages worsened over the last 5 years. While other departments were getting 3% raises each year, the WHPD received 2% in 2017, 0% for 2018, 0% in 2019, 0% in 2020 and 1% in 2021. In summary, we lost 12% in pay to these other departments since 2017 and the result is we are now last. Yes, in the

upcoming budget there is a 2.5% raise, but at this point that just makes sure we don't fall behind any further and does nothing to bridge the large gap created.

This downward spiral in competitive pay was preceded by a decision in 2009 to not offer new officers a pension and instead only offer a 401k with no long-term disability coverage. At the WHPD, our more seasoned officers still operate under the pension that had been in place for years. There are some other towns that offer a 401k, BUT in each of these instances the officer's future earning power is covered by higher wages and a Long-Term Disability Plan. In West Haven, we are not only the lowest paid, but we do not have a pension AND we do not have a long-term disability plan. I want you to think about this, these officers are not sitting behind a desk, these officers are on the street and it is well recognized that this career choice is high risk. If one of our officers gets permanently disabled, say they get hit by a car or worse, their only course of earnings is 18-months of Workers Compensation and then Social Security Disability. Even further, if one of our officers gets killed in action, there is no means for the family to get reimbursed for the future lost earnings. This is flat out unacceptable as we ask our officers to run into danger every day.

In some industries, losing higher wage earners and replacing them with lower wage earners is a smart strategy. If you have read any news, you know that

applications to become a Police Officer, Nationwide, are severely down. We are part of the South-Central Criminal Justice Association, which consists of many Police Departments that all pull from the same group of applicants. Anyone who wants to be a Police Officer at one of these municipalities puts in their application, takes the written test, if they score high enough, they take a physical, psychological and lie detector test. Upon successful completion, they then choose who they want to interview with. When I first became a police commissioner 10 years ago, the pool of applicants was usually around 1,000, and at least 250 would have their applications sent to West Haven, In the most recent test cycle, this past October, there was a total of 29 applicants for all open positions for 6 Departments. Of these 29 applicants, only 16 chose the WHPD as one of their options. Of these 16 applicants, many will be excluded throughout the process, and many will be hired by other departments. Simply, we are not competitive and have become the place to go if you do not get an offer from another department. I was advised by the West Haven Police Department's Training & Recruitment Division that this alarming trend has also been identified by the South-Central Criminal Justice Association's staff. When recruitment strategies were discussed with the SCCJA staff, the WHPD Training Sergeant was advised "you really need to talk up West Haven. Your salary is low so you need to look at the perks....opportunity for advancement, diverse community, camaraderie, positive community experiences." Imagine that, we need to sell new recruits on their ability to

advance faster in WH because officers with more seniority are leaving....This is just a sad state of affairs for the citizens of WH. With every officer that leaves so does the wealth of knowledge and experience they have gained and the vast amount of training we provide as a continuous improvement effort to mold all WH Police Officers to be the best in the state. In our industry, losing higher end wage earners and replacing them with lower wage earners is not a sound strategy, it is a recipe for disaster.

Retention of certified officers is not just a West Haven issue. Throughout the state, many experienced officers are choosing to retire for a myriad of reasons. When an officer in another municipality retires, there are two options for that department. The first is to hire a rookie officer that you send to training and slowly incorporate into the department and the second is to hire a certified officer. In order to save time and money, when these experienced officers retire, those departments look to attract certified officers from other departments. Because WHPD is the lowest paid, without a pension and long-term disability, our officers are an easy target for these open positions. Additionally, other departments are well aware that our continuous improvement training is among the best in the State. We had a veteran officer come to WH from another municipality and he remarked that he learned more during his training in WH than he learned in all of his 20 years at the other department.

When we hire a rookie officer, we pay for them to be trained for 25 weeks in the academy, then we pay them while they are on in-field training for 12 weeks, add in the recruitment cycle and we are at about a year before we can expect to fill a position. All-in, we are \$80-100,000 into each new officer before they are fully productive. As you can see from the sheet I handed out, we have lost 21 Officers to other Departments since 2015. In most all instances it is a combination of much higher wages a Pension AND insurance coverage in case they get seriously injured or worse. The easy math tells you that it has cost the city \$2,000,000 since 2015 and this is money instead could have been used to save the knowledge base and pay our officers a competitive wage.

The industry suggested number of officers for a city of our population is 134, we only budgeted 121, and are currently at 114. We learned last week of 7 more leaving over the next few months which will bring us to 107. We are currently hemorrhaging and there are another 20 plus officers who are contemplating leaving but are waiting to see what the city does in response to this situation because they really want to stay in WH. If we lose even half of those, we will be operating at a severely understaffed situation, with no means to attract new hires. This will cause the Overtime to explode and cause overworked officers to be put into split-second decision-making scenarios while not properly rested from their prior shift. We currently lost two officers that we hired from other towns due to the amount of overtime they are being

forced to work. When I approached one of these officers this fall, he told me he was thrilled with the department and command staff, but he already put in his 20 years at another force and this past summer he was ordered in EVERY weekend. Pay, defined benefits are important, but so is quality of life.

We have serious concerns about staffing, with the summer being our busiest time of year, with the beaches open, boardwalk being utilized, fireworks, festivals and concerts. We fear we are going to be unable to fully staff the regular beats, let alone the extra duties. We will need to consider permanently reassigning School Resource Officers, Street Crime Officers, and Community Resource Officers just to be able to send out a complete shift of officers each day.

We are asking for your help addressing this situation.

Comparative Data Submitted to the Council on January 10

1/3/2022

West Haven Police Patrol Officer Salary Range compared to other "Like" Municipalities (Includes July-22 Raises)

TownName	Population	Mill Rate	Government Type	Salary Range Min	Salary Range Max	Retirement Style	7/1/22 % Wage Increase
Hamden	61,284	48.86	Mayor-Council	\$ 64,493	\$ 93,432	Pension	2.25%
West Hartford	63,133	41.80	Council-Manager	\$ 68,770	\$ 93,158	Pension	1.50%
Middletown	46,478	36.00	Mayor-Council	\$ 70,332	\$ 86,514	Pension	Negotiating
Meriden	59,927	40.86	Council-Manager	\$ 56,243	\$ 87,526	Hybrid	2.25%
Manchester	57,932	36.52	Council-Manager	\$ 64,048	\$ 84,431	Choice	Negotiating
Norwich	39,470	40.28	Council-Manager	\$ 61,491	\$ 84,817	Pension	2.50%
Bristol	60,223	38.05	Mayor-Council	\$ 67,130	\$ 86,200	Pension	2.75%
Wallingford	44,741	29.19	Mayor-Council	\$ 62,753	\$ 83,537	Pension	2.35%
Stratford	52,335		Mayor-Council	\$ 64,952	\$ 81,875	401a (401k Govt Backed)	2.50%
New Britain	72,710	50.50	Mayor-Council	\$ 52,948	\$ 80,120	Pension	2.25%
East Hartford	50,319	49.11	Mayor-Council	\$ 61,315	\$ 78,751	Pension	2.00%
West Haven	54,843	36.68	Mayor-Council	\$ 56,827	\$ 74,220	401K	2.50%
Simple Average				\$ 63,134	\$ 85,487	Not including West Haven	
WH \$ under Average				\$ 6,307	\$ 11,267		
WH % under Average				11.10%	15.18%		

Lost Officers to other Departments since 2015

Location	Number Lost	Current Max	Retirement
East Haven	3	\$ 75,402	Pension
Wallingford	3	\$ 81,619	Pension
CT State Police	2	\$ 107,827	Pension
Newington	2	\$ 95,810	Pension
Hamden	2	\$ 91,376	Pension
Monroe	1	\$ 79,687	Pension
Hartford(Southington)	1	\$ 84,458	Pension
Trumbull	1	\$ 87,070	401a (401k Govt Backed)
Groton	1	\$ 78,353	Pension
CT Mental Health	1	\$ 80,000	Pension
Fairfield	1	\$ 85,036	Pension
Westport	1	\$ 91,482	Pension
Weston	1	\$ 105,000	Pension
Stamford	1	\$ 85,994	Pension
West Haven		\$ 72,410	401K
Total	21		



200 Great Pond Drive
Suite 110
Windsor, CT 06095
USA

Main +1 860 687 2110
Fax +1 860 687 2111

milliman.com

May 31, 2022

PERSONAL & CONFIDENTIAL

Mr. Scott Jackson
Director of Finance
City of West Haven
355 Main Street
West Haven, CT 06516

Re: City of West Haven Police Pension Plan
Retirement Plan Analysis for Impact of Proposed Compensation Increase

Dear Scott:

At the Mayor's request, we have analyzed the impact of different scenarios with respect to granting a one-time compensation increase to all active employees. The scenarios are as follows:

Scenario 1

Effective July 1, 2022, all active employees would receive an increase in base compensation equal to \$10,000, plus an additional 2.5% of compensation. Because Cost of Living Adjustments (COLAs) for retirees are directly tied to salary increases for current employees, this change will also impact the benefits currently being paid to members in pay status.

The resulting COLAs for members in pay status would be as follows:

- Members in pay status hired prior to July 1, 1993 receive a COLA equal to 50% of the dollar amount of annual compensation increase granted to active employees holding a rank equivalent to the rank held by the retired member. Since rank information was not readily available at the time of this analysis we have assumed that the COLA would equal 50% of the average dollar amount of annual compensation increase for all active employees. The average dollar increase for all active employees was approximately \$12,200, resulting in a COLA of approximately \$6,100 for each member in this group. All future COLAs remain unchanged.
- Members in pay status hired on or after July 1, 1993 receive a COLA equal to 50% of the percentage compensation increase granted to active employees. Therefore, the COLA would equal 50% of 2.50%, or 1.25%. All future COLAs remain unchanged.

We have evaluated the impact of this proposal on the Actuarially Determined Contribution assuming no change to the current amortization period schedule (i.e., 9 years as of July 1, 2022), as well as resetting the amortization period to 15 years, 13 years, and 10 years as of July 1, 2022.

Scenario 2

Effective July 1, 2022, all actives employees would receive an increase in base compensation equal to 2.5% of compensation plus a retention bonus of \$10,000. The retention bonus will decrease by \$2,000 each year and base pay will increase by \$2,000 each year for the next 5 years. In addition, base pay will increase to the extent necessary so that total compensation (base + retention bonus) will increase by 2.50% each year over the same period of time. For purposes of this analysis, we have assumed that the retention bonus is included in pensionable earnings. Because Cost of Living Adjustments (COLAs) for retirees are directly tied to salary increases for current employees, this change will also impact the benefits currently being paid to members in pay status.

The resulting COLAs for members in pay status would be as follows:

- Members in pay status hired prior to July 1, 1993 receive a COLA equal to 50% of the dollar amount of annual compensation increase granted to active employees holding a rank equivalent to the rank held by the retired member. Since rank information was not readily available at the time of this analysis we have assumed that the COLA would equal 50% of the average dollar amount of annual base compensation increase for all active employees. All future COLAs remain unchanged. The average dollar increase in base pay and COLA for members of this group are as follows:

Date	Average Increase in Base Pay	Average Annual COLA
July 1, 2022	\$2,000	\$1,000
July 1, 2023	4,200	2,100
July 1, 2024	4,300	2,150
July 1, 2025	4,400	2,200
July 1, 2026	4,400	2,200
July 1, 2027	4,500	2,250

- Members in pay status hired on or after July 1, 1993 receive a COLA equal to 50% of the percentage compensation increase granted to active employees. Therefore, the COLA would equal 50% of 2.50%, or 1.25%. All future COLAs remain unchanged.

We have evaluated the impact of this proposal on the Actuarially Determined Contribution assuming no change to the current amortization period schedule (i.e., 9 years as of July 1, 2022), as well as resetting the amortization period to 15 years, 13 years, and 10 years as of July 1, 2022.

Mr. Scott Jackson
May 31, 2022
Page 3

The attached exhibit shows the results of our analysis. **If the attached exhibit is distributed, please include a copy of this cover letter in its entirety.**

The results included herein were developed using models intended for valuations that use standard actuarial techniques as well as a model to develop long term funding projections. We have reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purpose and in compliance with generally accepted actuarial practice and relevant actuarial standards of practice. The models, including all input, calculations, and output may not be appropriate for any other purpose.

We have not explored any legal issues with respect to the proposal. We are not attorneys and cannot give legal advice on such issues. The consultants who worked on this assignment are pension actuaries. Milliman's advice is not intended to be a substitute for qualified legal or accounting counsel.

Except as noted above, our calculations are based on the actuarial methods and assumptions we used for our July 1, 2020 valuation and assume the compensation increases and COLAs were made effective on July 1, 2022. In addition, our calculations are based on the census data that we used in our July 1, 2020 actuarial valuation. The actual cost will depend on the final form of the plan changes, the effective date, and the eligible members at that time.

The long range forecasts assume that the City will pay the Actuarially Determined Contribution each year, the assets will return 7.125% on a market value basis each year, and there are no future changes in the plan provisions, actuarial methods, or assumptions. For purposes of this forecast, the amortization period declines to 1 year to illustrate the progress of the plan towards becoming fully funded; in actual practice the amortization period will be not less than 10 years to shield the City from contribution volatility. In addition, we have updated the baseline projection to reflect that the actual salary increase as of July 1, 2021 was 1%. Our original baseline assumed a 3.50% salary increase. The proposed changes do not materially impact the analysis of risks faced by the plan that was presented in our most recent valuation report.

It is certain that actual experience will not conform exactly to the assumptions used in this analysis. To the extent future experience deviates from those assumptions, the results of this analysis could vary from the results presented here. Actual results at each point in time will yield different values, reflecting the actual experience of the plan membership and assets.

We performed a limited review of the data used directly in our analysis for reasonableness and consistency and have not found material defects in the data. If there are material defects in the data, it is possible that they would be uncovered by a detailed, systematic review and comparison of the data to search for data values that are questionable or for relationships that are materially inconsistent. Such a review was beyond the scope of our assignment. If the underlying data or information is inaccurate or incomplete, the results of our analysis may likewise be inaccurate or incomplete and our calculations may need to be revised.

Mr. Scott Jackson
May 31, 2022
Page 4

Milliman's work is prepared solely for the internal business use of the City of West Haven. To the extent that Milliman's work is not subject to disclosure under applicable public records laws, Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product, and Milliman may include a legend on its reports so stating. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release, subject to the following exceptions: (a) the City may provide a copy of Milliman's work, in its entirety, to the City's professional service advisors who are subject to a duty of confidentiality and who agree to not use Milliman's work for any purpose other than to benefit the City; and (b) the City may provide a copy of Milliman's work, in its entirety, to other governmental entities, as required by law. No third party recipient of Milliman's work product should rely upon Milliman's work product. Such recipients should engage qualified professionals for advice appropriate to their own specific needs.

The signing actuary is independent of the plan sponsor. I am not aware of any relationship that would impair the objectivity of my work.

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Jenn".

Jennifer M. Castelhana, FSA
Consulting Actuary

City of West Haven Police Pension Plan
Cost Impact of Proposed Compensation Increase
Scenario 1
Based on July 1, 2020 Valuation

Proposed Compensation Increase for all Active Employees Effective July 1, 2022, all actives employees would receive an increase in base compensation equal to \$10,000, plus an additional 2.5% of compensation.

Impact on Retiree Cost of Living Adjustments Members in pay status hired prior to July 1, 1993 will receive a COLA on July 1, 2022 equal to 50% of the dollar amount of annual compensation increase granted to active employees holding a rank equivalent to the rank held by the retired member. Since rank information was not readily available at the time of this analysis we have assumed that the COLA is equal to 50% of the average dollar amount of annual compensation increase for all active employees. All future COLAs remain unchanged.

Members in pay status hired on or after July 1, 1993 will receive a COLA on July 1, 2022 equal to 50% of the percentage compensation increase granted to active employees. Therefore, the COLA is equal to 50% of 2.50%, or 1.25%. All future COLAs remain unchanged.

Reset Amortization Period We have also analyzed the impact of resetting the amortization period to 10, 13 and 15 years, effective July 1, 2022.

Fiscal Year Ending	Baseline	Proposed Change		Proposed Change - Reset Amortization Period to 10 Years Effective July 1, 2022		Proposed Change - Reset Amortization Period to 13 Years Effective July 1, 2022		Proposed Change - Reset Amortization Period to 15 Years Effective July 1, 2022	
	Actuarially Determined Contribution	Actuarially Determined Contribution	Cost / (Savings) to Town	Actuarially Determined Contribution	Cost / (Savings) to Town	Actuarially Determined Contribution	Cost / (Savings) to Town	Actuarially Determined Contribution	Cost / (Savings) to Town
2022	\$2,598,000	\$2,598,000	\$0	\$2,598,000	\$0	\$2,598,000	\$0	\$2,598,000	\$0
2023	2,396,000	2,396,000	0	2,396,000	0	2,396,000	0	2,396,000	0
2024	1,969,000	4,118,000	2,149,000	3,855,000	1,886,000	3,309,000	1,340,000	3,068,000	1,099,000
2025	1,528,000	4,087,000	2,559,000	3,803,000	2,275,000	3,236,000	1,708,000	2,995,000	1,467,000
2026	1,030,000	3,680,000	2,650,000	3,446,000	2,416,000	2,978,000	1,948,000	2,778,000	1,748,000
2027	1,041,000	2,736,000	1,695,000	2,639,000	1,598,000	2,408,000	1,367,000	2,295,000	1,254,000
2028	1,019,000	2,526,000	1,507,000	2,490,000	1,471,000	2,337,000	1,318,000	2,245,000	1,226,000
2029	940,000	2,397,000	1,457,000	2,390,000	1,450,000	2,263,000	1,323,000	2,175,000	1,235,000
2030	864,000	2,290,000	1,426,000	2,306,000	1,442,000	2,197,000	1,333,000	2,111,000	1,247,000
2031	901,000	2,276,000	1,375,000	2,334,000	1,433,000	2,254,000	1,353,000	2,171,000	1,270,000
2032	891,000	2,203,000	1,312,000	2,338,000	1,447,000	2,280,000	1,389,000	2,197,000	1,306,000
2033	799,000	924,000	125,000	2,193,000	1,394,000	2,202,000	1,403,000	2,121,000	1,322,000
2034	680,000	786,000	106,000	786,000	106,000	2,057,000	1,377,000	1,994,000	1,314,000
2035	600,000	692,000	92,000	692,000	92,000	1,905,000	1,305,000	1,896,000	1,296,000
2036	481,000	554,000	73,000	554,000	73,000	1,559,000	1,078,000	1,734,000	1,253,000
2037	417,000	480,000	63,000	480,000	63,000	480,000	63,000	1,579,000	1,162,000
2038	422,000	486,000	64,000	486,000	64,000	486,000	64,000	1,367,000	945,000
2039	321,000	369,000	48,000	369,000	48,000	369,000	48,000	369,000	48,000
2040	147,000	166,000	19,000	166,000	19,000	166,000	19,000	166,000	19,000
2041	60,000	65,000	5,000	65,000	5,000	65,000	5,000	65,000	5,000

This projection is based on the results of the July 1, 2020 actuarial valuation and assumes that there are no future changes in the actuarial methods or assumptions or in the plan provisions. Actual results at each point in time will yield different values, reflecting the actual experience of the plan membership and assets. For purposes of this forecast, the amortization period declines to 1 year to illustrate the progress of the plan towards becoming fully funded; in actual practice the amortization period will be not less than 10 years to shield the City from contribution volatility. In addition, we have updated the baseline projection to reflect that the actual salary increase as of July 1, 2021 was 1%.

This work product was prepared solely for the City for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

This exhibit should only be distributed with a copy of the accompanying letter dated 05/31/2022 in its entirety.

05/31/2022

City of West Haven Police Pension Plan
Cost Impact of Proposed Compensation Increase
Scenario 2
Based on July 1, 2020 Valuation

Proposed Compensation Increase for all Active Employees

Effective July 1, 2022, all actives employees would receive an increase in base compensation equal to 2.5% of compensation plus a retention bonus of \$10,000. The retention bonus will decrease by \$2,000 each year and base pay will increase by \$2,000 each year for the next 5 years. In addition, base pay will increase to the extent necessary so that total compensation (base + retention bonus) will increase by 2.50% each year over the same period of time. The retention bonus is assumed to be included in pensionable earnings.

Impact on Retiree Cost of Living Adjustments

Members in pay status hired prior to July 1, 1993 will receive a COLA each year equal to 50% of the dollar amount of annual compensation increase granted to active employees holding a rank equivalent to the rank held by the retired member. Since rank information was not readily available at the time of this analysis we have assumed that the COLA is equal to 50% of the average dollar amount of annual compensation increase for all active employees. All future COLAs remain unchanged.

Members in pay status hired on or after July 1, 1993 will receive a COLA each year equal to 50% of the percentage compensation increase granted to active employees. Therefore, the COLA is equal to 50% of 2.50%, or 1.25%. All future COLAs remain unchanged.

Reset Amortization Period

We have also analyzed the impact of resetting the amortization period to 10, 13 and 15 years, effective July 1, 2022.

Fiscal Year Ending	Baseline	Proposed Change		Proposed Change - Reset Amortization Period to 10 Years Effective July 1, 2022		Proposed Change - Reset Amortization Period to 13 Years Effective July 1, 2022		Proposed Change - Reset Amortization Period to 15 Years Effective July 1, 2022	
	Actuarially Determined Contribution	Actuarially Determined Contribution	Cost / (Savings) to Town	Actuarially Determined Contribution	Cost / (Savings) to Town	Actuarially Determined Contribution	Cost / (Savings) to Town	Actuarially Determined Contribution	Cost / (Savings) to Town
2022	\$2,598,000	\$2,598,000	\$0	\$2,598,000	\$0	\$2,598,000	\$0	\$2,598,000	\$0
2023	2,396,000	2,396,000	0	2,396,000	0	2,396,000	0	2,396,000	0
2024	1,969,000	2,648,000	679,000	2,503,000	534,000	2,204,000	235,000	2,072,000	103,000
2025	1,528,000	2,341,000	813,000	2,218,000	690,000	1,973,000	445,000	1,868,000	340,000
2026	1,030,000	1,837,000	807,000	1,780,000	750,000	1,660,000	630,000	1,605,000	575,000
2027	1,041,000	1,137,000	96,000	1,137,000	96,000	1,137,000	96,000	1,137,000	96,000
2028	1,019,000	1,118,000	99,000	1,118,000	99,000	1,118,000	99,000	1,118,000	99,000
2029	940,000	1,033,000	93,000	1,033,000	93,000	1,033,000	93,000	1,033,000	93,000
2030	864,000	949,000	85,000	949,000	85,000	949,000	85,000	949,000	85,000
2031	901,000	989,000	88,000	989,000	88,000	989,000	88,000	989,000	88,000
2032	891,000	979,000	88,000	979,000	88,000	979,000	88,000	979,000	88,000
2033	799,000	877,000	78,000	877,000	78,000	877,000	78,000	877,000	78,000
2034	680,000	746,000	66,000	746,000	66,000	746,000	66,000	746,000	66,000
2035	600,000	657,000	57,000	657,000	57,000	657,000	57,000	657,000	57,000
2036	481,000	527,000	46,000	527,000	46,000	527,000	46,000	527,000	46,000
2037	417,000	457,000	40,000	457,000	40,000	457,000	40,000	457,000	40,000
2038	422,000	462,000	40,000	462,000	40,000	462,000	40,000	462,000	40,000
2039	321,000	351,000	30,000	351,000	30,000	351,000	30,000	351,000	30,000
2040	147,000	159,000	12,000	159,000	12,000	159,000	12,000	159,000	12,000
2041	60,000	63,000	3,000	63,000	3,000	63,000	3,000	63,000	3,000

This projection is based on the results of the July 1, 2020 actuarial valuation and assumes that there are no future changes in the actuarial methods or assumptions or in the plan provisions. Actual results at each point in time will yield different values, reflecting the actual experience of the plan membership and assets. For purposes of this forecast, the amortization period declines to 1 year to illustrate the progress of the plan towards becoming fully funded; in actual practice the amortization period will be not less than 10 years to shield the City from contribution volatility. In addition, we have updated the baseline projection to reflect that the actual salary increase as of July 1, 2021 was 1%.

This work product was prepared solely for the City for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

This exhibit should only be distributed with a copy of the accompanying letter dated 05/31/2022 in its entirety.

05/31/2022

Do you think it would be possible to get from Milliman the number of retirees and active members that are covered by the old cola formula (i.e. cola based on dollar increase awarded) vs. the numbers covered by the new formula (cola based on percentage increase)?

All information is as of July 1, 2020

	Actives	Retirees
Dollar Increase COLA	8	68
Percent Increase COLA	<u>56</u>	<u>10</u>
Total	64	78

And if possible, the age and annual pensions of members currently receiving benefits?

In Pay Status	Age	Annual Pension	COLA
1	60.93	\$67,640.88	Dollar Increase
2	58.11	39,040.08	Dollar Increase
3	80.25	51,241.92	Dollar Increase
4	53.24	23,919.00	Dollar Increase
5	60.64	48,956.64	Dollar Increase
6	61.58	62,180.40	Dollar Increase
7	68.58	61,772.40	Dollar Increase
8	74.93	84,929.64	Dollar Increase
9	56.77	57,106.56	Dollar Increase
10	75.65	66,340.32	Dollar Increase
11	65.83	49,431.72	Dollar Increase
12	52.51	56,456.64	Dollar Increase
13	75.66	84,935.28	Dollar Increase
14	85.13	52,214.64	Dollar Increase
15	78.16	54,877.32	Dollar Increase
16	80.30	45,673.32	Dollar Increase
17	81.66	54,863.40	Dollar Increase
18	49.69	55,155.12	Dollar Increase
19	81.69	48,247.32	Dollar Increase
20	67.02	56,852.04	Dollar Increase
21	75.31	78,381.96	Dollar Increase
22	61.66	85,061.76	Dollar Increase
23	53.02	74,051.04	Dollar Increase
24	75.31	43,344.36	Dollar Increase
25	56.60	52,515.36	Dollar Increase
26	68.39	60,971.52	Dollar Increase
27	60.87	84,630.48	Dollar Increase
28	63.26	64,838.16	Dollar Increase
29	57.32	99,325.20	Dollar Increase
30	68.98	64,354.44	Dollar Increase
31	75.73	96,670.80	Dollar Increase
32	69.35	56,982.60	Dollar Increase
33	77.57	54,911.40	Dollar Increase
34	69.37	58,297.68	Dollar Increase
35	78.32	37,578.96	Dollar Increase
36	75.22	66,529.92	Dollar Increase
37	77.37	53,185.20	Dollar Increase
38	67.30	87,309.24	Dollar Increase

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And if possible, the age and annual pensions of members currently receiving benefits?

In Pay Status	Age	Annual Pension	COLA
39	64.84	58,656.60	Dollar Increase
40	73.43	85,493.04	Dollar Increase
41	73.33	29,028.96	Dollar Increase
42	54.10	24,535.56	Dollar Increase
43	69.72	40,766.28	Dollar Increase
44	59.03	90,418.56	Dollar Increase
45	77.32	60,126.72	Dollar Increase
46	55.67	99,983.64	Dollar Increase
47	78.78	45,173.40	Dollar Increase
48	61.13	51,469.80	Dollar Increase
49	81.88	40,383.36	Dollar Increase
50	54.42	63,400.92	Dollar Increase
51	81.04	50,573.16	Dollar Increase
52	61.70	44,189.64	Dollar Increase
53	74.65	58,092.12	Dollar Increase
54	55.95	50,381.28	Dollar Increase
55	73.61	53,289.72	Dollar Increase
56	69.24	48,925.32	Dollar Increase
57	52.50	53,023.56	Dollar Increase
58	55.00	35,526.84	Dollar Increase
59	76.44	60,600.12	Dollar Increase
60	51.51	57,313.20	Dollar Increase
61	73.37	90,975.48	Dollar Increase
62	77.27	44,709.72	Dollar Increase
63	55.13	57,457.44	Dollar Increase
64	72.68	35,849.28	Dollar Increase
65	51.94	59,301.48	Dollar Increase
66	60.78	47,209.44	Dollar Increase
67	65.29	54,549.84	Dollar Increase
68	62.12	79,243.68	Dollar Increase
69	40.00	37,167.36	Percent Increase
70	54.65	18,684.36	Percent Increase
71	42.20	40,552.80	Percent Increase
72	48.20	33,836.40	Percent Increase
73	59.35	48,477.60	Percent Increase
74	44.29	37,080.48	Percent Increase
75	46.11	21,776.40	Percent Increase
76	51.78	45,256.68	Percent Increase

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And if possible, the age and annual pensions of members currently receiving benefits?

In Pay Status	Age	Annual Pension	COLA
77	54.17	39,045.12	Percent Increase
78	53.39	17,128.68	Percent Increase
79	77.97	6,003.12	Percent Increase
80	67.45	49,282.56	Dollar Increase
81	80.77	67,296.96	Dollar Increase
82	78.95	56,007.72	Dollar Increase
83	64.17	38,230.32	Dollar Increase
84	77.62	37,578.96	Dollar Increase
85	80.11	46,648.56	Dollar Increase
86	78.90	41,877.00	Dollar Increase
87	91.08	69,832.44	Dollar Increase
88	87.28	41,354.64	Dollar Increase
89	98.79	42,932.52	Dollar Increase
90	84.58	52,894.92	Dollar Increase
91	87.98	37,578.96	Dollar Increase
92	71.80	62,020.80	Dollar Increase
93	78.55	35,821.56	Dollar Increase
94	84.01	30,109.68	Dollar Increase
95	78.80	35,849.28	Dollar Increase
96	83.77	35,849.28	Dollar Increase
97	90.48	61,726.92	Dollar Increase
98	75.76	55,272.72	Dollar Increase
99	91.30	42,787.92	Dollar Increase
100	56.95	40,583.04	Dollar Increase
101	91.11	42,714.12	Dollar Increase
102	43.09	46,453.92	Percent Increase
103	74.06	2,859.96	Percent Increase
104	86.08	2,730.00	Percent Increase
105	96.31	4,708.08	Percent Increase
106	59.41	37,843.32	Dollar Increase
107	63.07	65,733.12	Dollar Increase
108	69.30	86,589.24	Dollar Increase
109	63.70	63,512.04	Dollar Increase
110	59.91	38,301.72	Dollar Increase
111	80.55	39,665.88	Dollar Increase
112	72.25	57,207.96	Dollar Increase
113	82.29	35,849.28	Dollar Increase
114	88.29	14,500.92	Dollar Increase

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Total	64	78

And if possible, the age and annual pensions of members currently receiving benefits?

In Pay Status	Age	Annual Pension	COLA
115	55.59	38,028.72	Dollar Increase
116	58.77	38,028.72	Dollar Increase
117	86.64	66,230.76	Dollar Increase
118	70.58	43,031.76	Dollar Increase
119	53.17	18,930.72	Dollar Increase
120	63.97	90,418.56	Dollar Increase
121	68.48	35,849.28	Dollar Increase
122	60.74	37,964.04	Dollar Increase
123	55.16	49,520.52	Dollar Increase
124	73.57	59,944.80	Dollar Increase
125	71.57	37,578.96	Dollar Increase
126	70.04	62,180.52	Dollar Increase
127	64.28	45,471.72	Dollar Increase
128	65.17	35,849.28	Dollar Increase
129	82.03	39,703.68	Dollar Increase
130	79.54	35,849.28	Dollar Increase
131	63.92	89,099.04	Dollar Increase
132	60.32	99,983.64	Dollar Increase
133	79.26	37,723.56	Dollar Increase
134	64.25	90,888.84	Dollar Increase
135	60.58	45,823.08	Dollar Increase
136	66.95	46,696.32	Dollar Increase
137	59.06	85,008.12	Dollar Increase
138	54.06	36,911.04	Dollar Increase
139	62.27	38,094.24	Dollar Increase
140	59.99	38,094.24	Dollar Increase
141	63.06	68,274.72	Dollar Increase
142	54.82	37,820.16	Percent Increase
143	59.23	43,668.72	Percent Increase
144	38.03	39,431.64	Percent Increase
145	45.68	42,408.24	Percent Increase
146	51.65	39,431.64	Percent Increase
147	56.77	42,408.24	Percent Increase
148	64.34	24,982.56	Percent Increase
149	52.87	42,408.24	Percent Increase
150	87.44	2,730.00	Percent Increase
151	50.65	12,229.20	Dollar Increase
152	59.34	53,036.04	Dollar Increase

Do you think it would be possible to get from Milliman the number of retirees and active members that are covered by the old cola formula (i.e. cola based on dollar increase awarded) vs. the numbers covered by the new formula (cola based on percentage increase)?

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And if possible, the age and annual pensions of members currently receiving benefits?

In Pay Status	Age	Annual Pension	COLA
153	61.73	24,535.56	Dollar Increase
154	52.64	16,873.20	Dollar Increase
155	56.22	14,870.52	Dollar Increase
156	57.98	5,000.04	Dollar Increase
		\$7,729,650	

**A. DEPARTMENT OF PERSONNEL & LABOR RELATIONS - STRATEGIC ACTION PLAN
(June 1, 2022 Update)**

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
1	RESTRUCTURE PERSONNEL/H.R. ORGANIZATION			
1.1	Consider outsourcing Payroll and Benefits administration		7/1/2021	Completed
1.2	Create and fill the position of Benefits administration		7/1/2021	Completed
1.3	Reorganize Department structure and assign separate individuals to the duties of Human Resource administrator and Director of Personnel and Labor Relations		7/1/2021	Completed
1.4	Fill Director position		10/18/2021	Completed
1.5	Fill Human Resource Generalist position	Director	10/1/2021	Position posted; Interviews conducted - no strong candidate identified. (job desc. Modification recommended)
1.6	Create and fill the position of Payroll Specialist.	Director	5/1/2022	(Proposed, new position): Dedicated payroll position required; payroll cannot be combined with Benefits Administration due to demands /requirements of both responsibilities. Staffing Plan presented to City Council on April, 13, 2022.
1.7	Create and fill new position for Organizational Development Specialist (Sr. HR Generalist)	Director	8/1/2022	(Proposed, new position): This position will assist in the development of enterprise-wide initiatives and programs in the following areas: a) design and implementation of a Succession Planning Framework which will identify key positions; assess existing bench strength; identify internal talent potential having the potential for development and promotion; and assist Mayor and department heads in the development and documentation of action plans for staff members who demonstrate greater potential. b) development and implementation of a Performance Management Assessment for management and non-management staff. c) development in a formalized New Employee Onboarding process that will establish key steps and practices which will advance the assimilation of new hires to their position and to the organization. d) assessment of staff training in such areas as supervisory skills, project management; budgetary planning, etc.; identifying training sources to deliver training and development in these areas. Staffing Plan presented to City Council on April 13, 2022.

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
2	BENEFITS ADMINISTRATION			
2.1	Implement Wellness Program	Director, H.R. Generalist, Office Asst.	Q4 2022	Conn. Partnership Plan offers a Health Enhancement Program (HEP), a limited wellness program, but yet to be fully activated. HEP Education components are currently promoted through regular newsletter issues. Plan is to activate and promote program for maximum integration.
2.2	Expand and Enhance State H.E.P.	Director, H.R. Generalist, Office Asst.	12/31/22	Will complement HEP with in house program to meet other employee health needs not provided by HEP.
2.3	Enhance benefit management oversight and employee advisory services	Director, Payroll/Benefits Coordinator	9/30/2022	Full Benefit Administration hinges on the approval/hire of full-time Payroll Specialist.
3	PERSONNEL (H.R.) ADMINISTRATION			
3.1	Audit of Immigration (I-9) forms for active employees.	Personnel Director	12/31/20	Completed and Reviewed. All forms were extracted from the individual employee files and relocated to separate repository binders.
3.2	Move Personnel files to a centralized and secure location.	Personnel Director	12/31/20	Completed and Reviewed. Personnel files are secured in locked cabinets.
3.3	Audit Personnel files for appropriate document filing.	Personnel Director	12/31/20	Completed and Reviewed. The following documents and/or records were purged from Personnel files and relocated: employees' medical history, status, etc.; medical leave, FMLA-related, workers' compensation; child support/garnishments; Affirmative Action self identification of race, gender, disability and veteran status.
3.4	Enhancing Recruitment Efforts	Personnel Director	In Progress	Utilizing job posting sites beyond Indeed.com. For each vacancy, coordinating a targeted advertising Plan (association-related, CCM, etc.) to attract job specific disciplines. Utilizing ADP Recruitment Portal to include "disqualifying questions" to eliminate non-qualified applicants.
3.5	Update Hire/Offer letters to comply with workplace standards	Personnel Director	12/31/20	Completed and Reviewed. New hire package includes an acceptance letter for new hires. An "Employment Acceptance Agreement" is included which includes job-specific information such as work schedule, start date, salary benefits, union affiliation, probationary period, and Employee Handbook of COWH policies and procedures. Employee signature is required upon acceptance. Employees changing positions receive a letter documenting job specific information.
3.6	Exit Interviews with terminating employees	Personnel Director	2/1/22 or first termination	Part 1: Exit interview format created (Completed). Part 2: Begin offering terminated employees invitation to meet with Personnel Director to discuss feedback prior to leaving. Will be initiated with next termination.
3.7	Labor Relations Strategies	Personnel Director	In Progress	1. Reinforce management rights across all labor contracts. 2. Re-evaluate past practices approach in resolving labor issues.

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
4	RECORD MANAGEMENT & COMPLIANCE			
4.1	Employment Application Compliance - AA/EEO Statements	Personnel Director & Staff	12/31/20	Reviewed, revised and completed Dec 31st, 2020. Notices posted in all locations and added to application forms; City of West Haven website has been updated to include the AA/EEO verbage. Electronic and paper Employment Applications have been expanded to include disclosure, authorization sign-off for background test, pre-employment drug testing, and credit background.
4.2	Employment Application Compliance - Fair Credit Reporting Act Form	Personnel Director & Staff	12/31/20	Reviewed, revised and completed Dec 31st, 2020. On-line Employment Application Forms have been updated with Fair Credit Reporting
4.3	Sexual Harassment Training	Personnel Director	6/30/21	Reviewed and completed. On-line training application launched and communicated to all employees as a required training to complete. Completion of 2-hour course will generate a Certificate of Completion which is collected by Personnel and filed. Training is conducted on an ongoing basis and required.
4.4	Ethics Compliance / Disclosure	Personnel Director	6/30/22	(May): Updated Disclosure and Compliance forms issued to all employees requiring updated information and sign-off.
B. PERSONNEL & LABOR RELATIONS - STRATEGIC OPERATIONS PLAN (2022)				
1	TECHNOLOGY / ADP PORTAL			
1.1	Expand on Recruitment Portal usage to ensure accurate applicant tracking	Personnel Director & Staff	In Progress	External postings include link for applicants to complete employment application within ADP Portal. Additional functionality to be determined.
1.2	Launch ADP Vers. II of time and attendance application	Payroll / Benefits Coord. and Personnel Dir.	Contingent on release of Version II from ADP	Time & Attendance phone App. - Version II - reduced distance radius from work site. Application was activated in Feb, 2022 and later suspended due to ADP tech issue; technical issues are unresolved.
1.3	Utilize ADP Vers. II - Employee Onboarding	Payroll / Benefits Coord. and Personnel Dir.	In Progress	1. Currently working on loading new hire processing documents for on-line access and completion prior to hire date. 2. Onboarding schedule will be loaded to track new hire orientation events.

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
2	ORGANIZATIONAL DEVELOPMENT			
2.1	Develop a standardized format for Performance Assessment/Management	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Development of format contingent on addition of Organization Development Specialist
2.2	Design a Succession Planning Framework	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Framework will identify key positions, existing benchstrength; internal talent demonstrating greater capability for growth and development; documentation of action plans. Ongoing monitoring of progress.
2.3	New Employee Onboarding Program	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Key steps and common practices will be identified to assimilate new hires to the organization. Personnel Dir., Personnel Staff, and hiring managers will sign-off checklist for orientation steps completed.
2.4	Inservice Training and Professional Development	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Conduct assessment of training needed in areas such as Supervisory Skills, Project Management, etc.
3	PERSONNEL DEPT. OPERATIONS			
3.1	Identify goals, objectives and performance measures for Personnel Staff	Personnel Staff & Dir.	7/31/22	Begin development and plan to incorporate in FY '23 budget to clarify objectives, expectations, and performance metrics.
3.2	Review and update Personnel policies and procedures.	Personnel Staff & Dir.	9/30/22	In Progress.

**CITY OF WEST HAVEN
POSITION VACANCIES - STATUS (June 1, 2022)**

Hiring Department	Position	Recruiting Activity	Fill/Start Date
Finance			
1.1	Finance Director	External candidate selected; offer accepted.	Hired: Feb. 28, 2022
1.2	Asst. Finance Director	Following internal posting requirement, position posted externally Mar. 17, 2022. Vacancy Advertising ongoing.	TBD
1.3	Junior Financial Analyst	External candidate interviewed and selected (Feb., 2022); offer accepted Feb. 12, 2022.	Hired: Feb. 23, 2022
1.4	Procurement Director	External candidate interviewed and selected (Feb., 2022); offer accepted Feb. 18, 2022.	Hired: Mar. 22, 2022
1.5	Purchasing Specialist (Buyer)	Resumes currently being reviewed.	TBD
1.6	Purchasing Adm. Asst.	Internal interviews w/e: April 22, 2022. Qualified Internal candidate identified (May).	TBD
Tax Collection			
2.1	Tax Manager	External candidate interviewed and selected (Feb., 2022); offer accepted Feb. 12, 2022.	Hired: Mar. 7, 2022
Planning & Development			
3.1	Zoning Inspector	External candidate interviewed and selected (Dec.); offer accepted.	Jan. 10, 2022
3.2	Asst. Building Official (2)	External candidate interviewed (Feb. 18); Candidate declined offer Feb. 25, 2022. Plan underway to repost vacancies as Inspectors (Electrial Insp. & Plumbing & Mechanical Inspector); Inspection position descriptions updated with union sign-off (Apr.)	7/30/22
3.3	Property Maint. / Zoning Enforcement Officer	New Position: Internally posted: May 25 - May 31; No internal candidates.	TBD

Community Development Adm.			
4.1	Housing Specialist	External candidate interviewed and selected; Candidate declined offer (Feb., 2022); Advertising for position resumed. (May): External applicant scheduled for interviews: June 1 - 3.	TBD
Personnel & Labor Relations			
5.1	Personnel Generalist	Position posted since Nov., 2021; Interviews conducted - no candidates identified. Advertising for position continues.	TBD
Public Health			
6.1	Sanitarian I	External candidate accepted offer (Feb. 17, 2022).	Hired: Mar. 14, 2022
6.2	Sanitarian	Replacement position; internally posted in May; external posting week of May, 31.	TBD
City Council			
7.1	City Council Adm. Asst.	Internal candidate interviewed and selected (Jan., 2022); position accepted.	Filled on Jan. 18, 2022
Public Works			
8.1	Public Works Adm. Sec.	Position posted internally (Jan., 2022); Internal candidates interviewed on Mar. 11; internal candidate selected.	Filled on Apr. 29
8.2	Water Pollution Control Mechanic	Position posted internally (Feb., 2022); internal candidate selected.	Filled on Feb. 22, 2022

Initiative: Information Technology Upgrades

Condition: The City of West Haven Windows Servers, SAN, email, firewalls, network switches are outdated and should be upgraded for security reasons. I recommend doing this in stages.

Solution: Implement new IT stack. Upgrade all legacy servers. Migrate from office exchange 2010 to O365. Improve IT security. Develop a Disaster Recovery plan. Resolve all network issues and upgrade the network & computers on windows 7.

Action Item #	Action Item	Responsible Party	Milestone Date	Status
1	Implement Nutanix AHV Virtualization			
1.1	Order Nutanix Hyperconverge Server (pre-requisite for upgrading Windows servers)	Jumaine	6/10/21	Complete
1.2	Sign Microsoft EA agreement	Jumaine	6/30/21	Complete
1.3	Purchase Datacenter Server 2019	Jumaine	6/30/21	Complete
1.4	Standup and configure Nutanix solution	Jumaine, George, Nutanix	7/10/21	Complete
1.5	Configure networks on Nutanix	Jumaine,George, Nutanix	7/10/21	Complete
1.6	Install MS DataCenter server on Nutanix cluster	Jumaine,George	7/10/21	Complete
1.7	Migrate Domain Controller to server	Jumaine,George, PerimeterWatch	7/10/21	Complete
2	Migrate MS Exchange e-mail server to Office 365			
2.1	Sign Microsoft 0365 Agreement	Jumaine	11/8/21	Complete
2.2	Stand up Office 365 tenant	Jumaine/Dell	11/17/21	Complete
2.3	Stand up domain controller in Azure cloud	Jumaine/PerimeterWatch	11/22/21	Complete
2.4	Migrate users e-mails to Office 365	George, Jumaine, PerimeterWatch	1/13/22	Complete
2.5	Migrate users map drives into 0365 One Drive	George, Jumaine, PerimeterWatch	1/28/2022 Rev. 2/28/22	Complete
2.6	Migrate Dept Drive into Microsoft Sharepoint	George, Jumaine	1/28/2022 Rev. Date 6/30/22	In - progress
2.7	Deploy Office 365/Train users	Jumaine, George	1/10/22	Complete
3	Update all outdated servers to Windows 2019			
3.1	Migrate and upgrade 2003 and 2008 servers to 2019 on Nutanix platform	Department Heads, Jumaine, George	6/30/22	In - progress
3.2	De-commission non-production servers	Jumaine, George	11/20/21	Complete
3.3	Development, testing, training	Jumaine, George	1/10/22	Complete
3.4	System analysis redesign	Jumaine, George	11/15/21	Complete

Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
4	Disaster Recovery/Business Continuity Plan			
4.1	Meet with Back HYCU/ Backup Solution for Nutanix and 0365	Jumaine, George, CDW	12/3/21	Complete
4.2	Setup Call with GoogleCloud for Backup Solution	Jumaine, George, CDW	12/15/21	Complete
4.3	Sign cloud storage Agreement with Cloud Google	Jumaine	12/20/21	Complete
4.4	Meet with Druva/ Backup Solution for Nutanix and 0365	Jumaine, George	10/20/21	Complete
4.5	Setup HYCU Agent on Nutanix Node to Backup to MS Azure Cloud	HYCU, Jumaine, George	2/28/22	Complete
4.6	Setup HYCU Agent on physical Servers to backup to MS Azure Cloud	HYCU, Jumaine, George	2/28/2022 Rev. Date 6/31/22	In-progress
4.7	Configure HYCU with Microsoft Office 365 for all backup	HYCU, Jumaine, George	2/28/22	Complete
4.8	Configure HYCU to talk with Google Cloud for all Backups	HYCU, Jumaine, George	12/17/21	Complete
4.9	Test Disaster Recovery/ Business Continuity Solution	Jumaine, George	6/30/22	Pending Est cost upon resources needed. This is contingent upon the availability of additional financial resources and network support.
5	Upgrade Windows operating system to MS Windows 10			
5.1	Need budget to replace all outdated computers to Win10	Jumaine	6/30/22	In-progress. Pending budget availability.
5.2	Vulnerability assessment and penetration testing	PerimeterWatch	6/30/22	Pending available finances in order to purchase equipment needed to redesigned network.
6	Convert remaining physical servers to virtual servers and/or move to cloud services			
6.1	Work with software vendors for supported requirements	Jumaine, George	9/30/21	Complete
6.2	Carve out virtual machines base on hardware requirements	Jumaine, George	6/30/22	In-progress
7	Implement Hypervisor virtual machine monitor			
7.1	Work with MSP/Reseller on getting SIEM	Jumaine, PerimeterWatch	10/20/22	Policy Decision/ Pending approval of FY 23 budget request to implement SIEM Solution.
8	Miscellaneous			
8.1	Pilot Duo 2FA authentication setup	Duo, Jumaine, George, CDW	2/28/22 - Pending Vendor Availability	In-progress. Pending budget availability.
8.1B	Deploy Duo to participating users	Jumaine, George, CDW	3/1/22	In-progress. Pending budget availability.

Resources Required:		Estimated Amount	Source(s)
	Personnel		
9.1	IT NETWORK, SECURITY ENGINEER	78-85K Salary	
9.2	Equipment		
9.2A	Laptop + Docking Stations	\$35,000	
9.2B	Core Network switches	\$75,000	
9.2C	Firewalls	\$45,000	
9.2D	Wireless AccessPoints	\$10,000	
9.2E	IP PHONE	\$60,000	
9.2F	Security Cameras	\$25,000	
9.2G	APC Smart UPS	\$6,845.00	
9.2H	Confrence Rooms Technology Upgrades (Mayor Chambers + 3FI conf + Harrient North	\$190,000	
9.2I	Security MagLock System	\$15,000	
		<u>\$461,845</u>	
	Total FY23	\$461,845	

Everything listed in this section represent our Equipment needs and cost this will need to be approved by mayor and counsel and will proceed in the fiscal 23 budget deliberations