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♦ - 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](mailto: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

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## Impact on Long Term Liability (Pension)

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

# EXHIBIT B

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**West Haven Police Impact Analysis - Wage Impact**

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		
Rank	# FTE	Annual	Total \$	# FTE	Annual New	Total \$	# FTE	Annual New	Total \$	# FTE	Annual New	Total \$
<b>ANIMAL CONTROL BUDGET</b>												
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	
<b>POLICE BUDGET</b>												
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	
<b>Total Salary Account 8,327,035.90</b>				<b>10,004,821.87</b>			<b>10,401,718.09</b>			<b>10,661,760.80</b>		
				<div> <div>% Difference 20.15%</div> <div>\$ Difference 1,677,785.97</div> </div>			<div> <div>% Difference 3.97%</div> <div>\$ Difference 396,896.22</div> </div>			<div> <div>% Difference 2.50%</div> <div>\$ Difference 260,042.71</div> </div>		

\* 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

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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

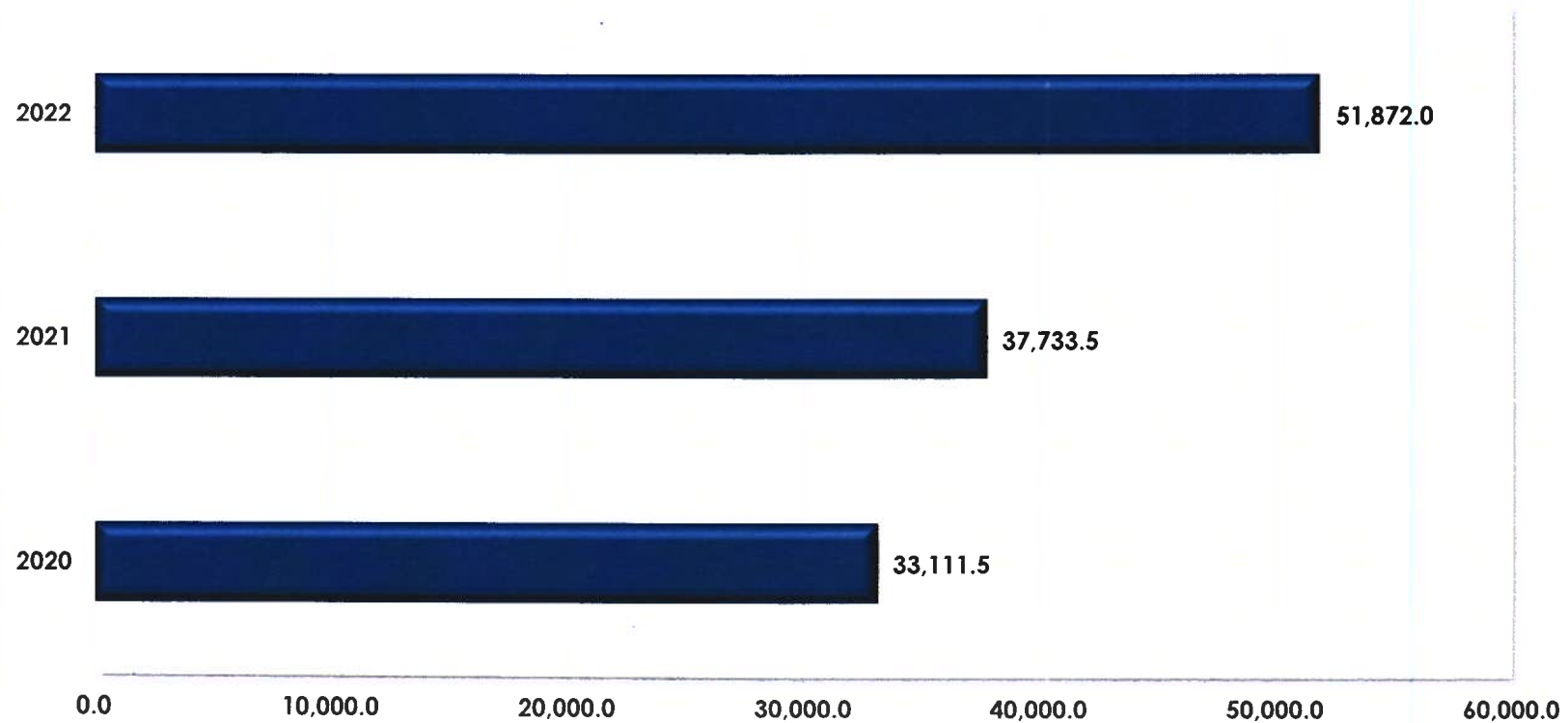
\* Anticipate 2 lateral hires in May

## 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	
<b>AVERAGE</b>	<b>\$102,848</b>	<b>\$104,274</b>	<b>\$95,279</b>	<b>\$96,359</b>	<b>\$85,590</b>	<b>\$87,305</b>	<b>\$83,173</b>	<b>\$86,531</b>	<b>\$62,848</b>	<b>\$78,772</b>	not in cba	
<b>WEST HAVEN</b>	<b>\$92,143</b>	<b>\$93,743</b>	<b>\$84,957</b>	<b>\$86,727</b>	<b>\$78,597</b>	<b>\$80,192</b>	<b>\$74,340</b>	<b>\$75,952</b>	<b>\$57,395</b>	<b>\$72,411</b>	not in cba	
<b>% DIFFERENCE</b>	<b>-10.4%</b>	<b>-10.1%</b>	<b>-10.8%</b>	<b>-10.0%</b>	<b>-8.2%</b>	<b>-8.1%</b>	<b>-10.6%</b>	<b>-12.2%</b>	<b>-8.7%</b>	<b>-8.1%</b>	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		
<b>AVERAGE</b>	<b>\$107,356</b>	<b>\$109,895</b>	<b>\$94,307</b>	<b>\$98,504</b>	<b>\$85,670</b>	<b>\$88,591</b>	<b>\$82,683</b>	<b>\$84,231</b>	<b>\$61,905</b>	<b>\$78,476</b>	<b>\$92,778</b>	<b>\$95,160</b>
<b>WEST HAVEN</b>	<b>\$92,143</b>	<b>\$93,743</b>	<b>\$84,957</b>	<b>\$86,727</b>	<b>\$78,597</b>	<b>\$80,192</b>	<b>\$74,340</b>	<b>\$75,952</b>	<b>\$57,395</b>	<b>\$72,411</b>	<b>\$81,710</b>	<b>\$83,187</b>
<b>% DIFFERENCE</b>	<b>-14.2%</b>	<b>-14.7%</b>	<b>-9.9%</b>	<b>-12.0%</b>	<b>-8.3%</b>	<b>-9.5%</b>	<b>-10.1%</b>	<b>-9.8%</b>	<b>-7.3%</b>	<b>-7.7%</b>	<b>-11.9%</b>	<b>-12.6%</b>

- 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		
<b>AVERAGE</b>	<b>\$113,194</b>	<b>\$117,626</b>	<b>\$99,682</b>	<b>\$103,495</b>	<b>\$90,220</b>	<b>\$93,419</b>	<b>\$84,298</b>	<b>\$88,394</b>	<b>\$64,627</b>	<b>\$83,031</b>	<b>\$93,989</b>	<b>\$97,689</b>
<b>WEST HAVEN</b>	<b>\$92,143</b>	<b>\$93,743</b>	<b>\$84,957</b>	<b>\$86,727</b>	<b>\$78,597</b>	<b>\$80,192</b>	<b>\$74,340</b>	<b>\$75,952</b>	<b>\$57,395</b>	<b>\$72,411</b>	<b>\$81,710</b>	<b>\$83,187</b>
<b>% DIFFERENCE</b>	<b>-18.6%</b>	<b>-20.3%</b>	<b>-14.8%</b>	<b>-16.2%</b>	<b>-12.9%</b>	<b>-14.2%</b>	<b>-11.8%</b>	<b>-14.1%</b>	<b>-11.2%</b>	<b>-12.8%</b>	<b>-13.1%</b>	<b>-14.8%</b>



**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

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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		



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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 active 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:

<b>Date</b>	<b>Average Increase in Base Pay</b>	<b>Average Annual COLA</b>
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.



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,



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%.

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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

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
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

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
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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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
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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	Actives	Retirees
Dollar Increase COLA	8	68
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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
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