

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

**REGULAR MEETING NOTICE AND AGENDA**  
West Haven Subcommittee of the MARB

**Meeting Date and Time:** Tuesday, July 20, 2021 10:00 AM – 12:00 PM

**Meeting Location:** This meeting will be virtual. Meeting materials may be accessed at the following website:  
<https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

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

Telephone Number: (860) 840-2075

Meeting ID: 613 367 44

**Agenda**

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
  - a. June 10, 2021 Special Meeting
- III. Review and Discussion: Update from Fire Districts
- IV. Review and Discussion: ARPA Funding Overview and City Priorities
- V. Other Business
- VI. Adjourn

**DRAFT**  
STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

**SPECIAL MEETING MINUTES**  
West Haven Subcommittee of the MARB

**Meeting Date and Time:** Thursday, June 10, 2021 9:30 AM – 10:00 AM

**Meeting Location:** This was a virtual meeting. Meeting materials may be accessed at the following website:  
<https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

**Call-In Instructions:**

Telephone Number: (860) 840-2075

Meeting ID: 536 889 425

**Members in Attendance:** Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Patrick Egan, Stephen Falcigno, Thomas Hamilton, Robert White

**City Officials in Attendance:** Mayor Rossi, Frank Cieplinski

**OPM Staff in Attendance:** Michael Milone (OPM liaison), Julian Freund

I. Call to Order & Opening Remarks

Ms. Kennison called the meeting to order at 9:35 AM.

II. Approval of minutes:

a. May 25, 2021

A motion was made by Mr. Egan, with a second by Ms. Shaw, to approve the minutes. The minutes were approved 4-0-2 with Mr. Hamilton and Ms. Shaw abstaining.

III. Review, Discussion and Possible Action: 5-Year Plan

A written update on the status of the Subcommittee review of the 5-Year Plan was included in the meeting materials. The subcommittee has reviewed the City's updated 5-Year Plan over several meetings and the City has responded to various requests for revisions or additional information. Ms. Kennison summarized the major assumptions in the Plan and the projected growth in General Fund Balance.

At a prior meeting, the City was asked to prepare an analysis of the potential impact on future Allingtown Fire Fund ADEC payments that could result from a lower discount rate that is anticipated in the upcoming actuarial valuation. Mr. Cieplinski presented the results of the analysis which was completed with input from the City's actuarial firm. Based on preliminary information from the actuarial firm, the analysis suggests that the contributions to the Allingtown pension fund that are currently built into the 5-Year Plan would be sufficient to cover the potential additional ADEC requirement that results from a lower discount rate. The

analysis also analyzed the possibility of an extended amortization period. Based on preliminary information from the actuarial firm, the net impact would be a lower required ADEC. Subcommittee members discussed the pension fund and the projected progress on the funded ratio of the pension plan.

Mr. White asked about the impact of the State budget which has been approved by both chambers of the General Assembly. Secretary McCaw, who joined the meeting briefly by phone, explained that the full tiered PILOT was funded in the budget which will result in additional funding to the City's General Fund and to the Allingtown Fire Fund.

A motion was made by Mr. White to recommend to the full MARB approval of the City's 5-Year Plan, with a second by Ms. Shaw. The motion was passed by a vote of 5-1-0 with Mr. Egan opposed.

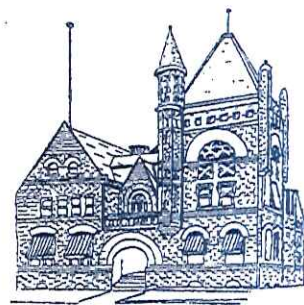
#### IV. Adjourn

A motion to adjourn was made by Mr. White with a second by Ms. Shaw. The meeting adjourned at 9:55 AM.



## Office of the Mayor

City of West Haven  
355 Main Street  
West Haven, Connecticut 06516



City Hall  
1896-1968

**Nancy R. Rossi**  
Mayor

June 10, 2021

Ms. Melissa McCaw, Secretary  
State of Connecticut, Office of Policy and Management  
Municipal Accountability Review Board  
450 Capitol Avenue  
Hartford, CT 06106

Dear Secretary McCaw,

On May 27, 2021 I transmitted to you a packet of information relative to the City's three fire districts. The information consisted of a letter identifying the fire districts' progress in addressing the ESCI fire consultant's recommendations as well as multi-year financial plans for each district.

In a review of those documents among Julian Freund, Frank Cieplinski, and Michael Milone a mistake was discovered relative to the forthcoming actuary's report of the Allingtown Fire District pension fund. The report (page 4) states, "...that the interest assumption will be reduced by .5% from 6.5% to 6.0%." This is incorrect and should be corrected to read "...that the interest assumption will be reduced by .25% from 6.75% to 6.50%." I have also attached a copy of the revised page 4 with this corrected information and apologize for the oversight.

Also please note that my report indicated that at the time of transmittal, the West Shore Fire District FY '22 mill rate was proposed at 44.29 mills (combined City and District). On May 29, 2021 this district's budget was adopted with no change from this combined mill rate (City 34.0 and West Shore Fire District 10.29).

Please contact me if you have any questions about these two items and thank you for your attention to this information.

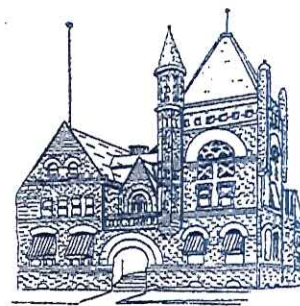
Sincerely,

Nancy R. Rossi  
Mayor



## Office of the Mayor

City of West Haven  
355 Main Street  
West Haven, Connecticut 06516



City Hall  
1896-1968

**Nancy R. Rossi**  
*Mayor*

May 27, 2021

Ms. Melissa McCaw, Secretary  
State of Connecticut, Office of Policy and Management  
Municipal Accountability Review Board  
450 Capitol Avenue  
Hartford, CT 06106

Dear Secretary McCaw,

In accordance with the Memorandum of Agreement between the State of Connecticut's Office of Policy and Management and the City of West Haven the parties agreed to the following:

"The City shall coordinate the preparation of a three-year Fire Districts Plan, and submit the Plan to OPM by May 30, 2021. The Plan shall address the process for creating the Tri-District Fire Commission, analysis of services and functions to be merged or shared, other organizational changes intended to achieve efficiencies or to enhance long-term planning, and a plan for implementation.

- a. The City shall submit to OPM quarterly written status reports regarding the establishment of the Tri-District Fire Commission and the development of the three-year Fire District Plan.
- b. The three-year Fire Districts Plan shall include projected revenues, expenditures and mill rates in a format consistent with the City's 5-Year Recovery Plan."

In January 2019 the City of West Haven contracted Emergency Services Consulting International (ESCI) to provide a Fire Department Consolidation Plan.

"The purpose of the study was twofold:

1. To evaluate the feasibility of consolidating the three fire departments that serve the citizens of West Haven into a single operation.
2. To compare the operational and financial aspects of the proposed consolidated system to the current system.



This report was structured to provide an evaluation of the current conditions, financial analysis, service delivery, future options for cooperative services and general partnering strategies.”

The report was issued in July 2019. The report’s overview and summary findings are stated below:

#### Report Overview

“An extensive financial analysis of each fire department was conducted analyzing each agency’s current operating costs, debt services, pension liabilities, and other pension employee benefits (OPEB) liabilities. The financial state of each of the three fire districts has reached a critical point. Failure to properly address financial issues will result in negative consequences for the community and its firefighters. Pension and OPEB liabilities for each fire district are significantly unfunded and inefficiencies related to budgeting, financial reporting, accounting controls, actuarial analysis, labor negotiations, procurement, pension fund investment allocation, and data driven decision-making are present. The City of West Haven has significant financial concerns of its own and the potential consolidation of the fire departments into West Haven’s operation would place a significant strain on the City.”

#### Report Summary Findings

- “There are no material expense savings in consolidating the three fire districts, however there are operational efficiencies that can be realized.
- The three fire districts within the City of West Haven have combined total pension and OPEB unfunded liabilities of more than \$253 million.

Entity	Pension	OPEB	Total
Allintown	\$23,014,226	\$25,312,009	\$48,326,235
West Haven	\$68,734,099	\$39,396,462	\$108,130,561
West Shore	\$58,243,937	\$38,381,930	\$96,625,867
<b>Total</b>	<b>\$149,992,262</b>	<b>\$103,090,401</b>	<b>\$253,082,663</b>

- If the revenue is not increased to fully fund the pensions, ESCI predicts the citizens of West Haven will be faced with a critical situation when the independent fire districts are no longer sustainable.
  - Short Term: Annual budgets will become more volatile.
  - Long Term: The fire districts could face the prospect of insolvency if steps are not taken to aggressively stabilize the finances of the fire districts.”

The ESCI report provided a series of recommendations as a blueprint to follow to address these financial deficiencies. Before and since the issuance of this report the respective Fire Chiefs have worked very diligently and collaboratively to implement changes. This letter will identify the progress made to date by the districts and their plans for the near future.

One of the highest priorities among the ESCI recommendations was to “operationally consolidate the three fire districts under the authority of a new fire commission while maintaining the three independent revenue structures.” This consolidated body, represented by the individual fire district commissioners, would create a unified governance organization to provide the foundation according to the report to:

1. “Alter the trajectory of the current financial crisis;
2. Eliminate duplication of effort within each district;
3. Strengthen its financial standing;
4. Maintain independent control of the districts within a 25 to 30-year horizon to eliminate the collective quarter billion dollars in liabilities they currently face.”

This interlocal agreement to create the West Haven Tri-District Fire Commission was adopted in December 2020, and in accordance with the interlocal agreement establishing this body, “the Chairman of the governing board of each district shall serve as a voting member of the Commission. The other members of the governing board of each district shall serve as non-voting members of the Commission.”

The voting members of this Tri-District Fire Commission are Bruce E. Sweeney (First Fire District Chairperson), Robert Bruneau (West Shore Fire District Chairperson) and Iris Diaz (Allingtown Fire District Chairperson).

Mr. Sweeney is the Chairperson of the Tri-District Fire Commission, Ms. Diaz is Vice Chairperson and Mr. Bruneau is the Secretary.

The purpose of the Tri-District Commission is to, “recommend programs and policies for cooperative or uniform action in administrative matters and cost reduction strategies in regards to the services delivered by the Districts to the residents and businesses in the City of West Haven, including but not limited to the following:

- a. Cost Saving to each District on purchases when possible.
- b. Training.
- c. Education.
- d. Testing.
- e. Mutual Aid.”

I want to emphasize the high degree of collaboration and coordination of effort that has always existed among the fire districts and their respective Chiefs. I also want to commend them for initiating a number of the ESCI recommendations well before this Tri-District Commission was created. Nonetheless the creation of this Tri-District Commission has been a very positive development as it provides the vehicle to facilitate and institutionalize these critically important recommendations.

The largest and most immediate threat to the fiscal sustainability of the fire districts, as previously identified, was the combined total pension and Other Post-Employment Benefits (OPEB) unfunded liabilities. One key OPEB recommendation was the creation of an OPEB trust to fund certain post-employment benefits. This trust fund was created by an ordinance of the West Haven City Council in January 2021 to serve as the consolidated repository for these contributions and improve the management and investment of these assets. To further address this liability the respective districts have committed the following amounts to this trust from F.Y. '21 to F.Y. '24:

Allingtown Fire District	\$200,000
Center Fire District (New Employees)	\$2,254,000
(Existing Employees)	\$500,000
West Shore Fire District	\$400,000

Additionally the districts have adopted contractual changes to eliminate this benefit for all new employees.

While the OPEB unfunded liabilities have drawn much attention, the fire districts through the Tri-District Commission will review and analyze the respective health benefit plans provided to their current employees in an effort to realize savings or cost avoidance where possible. There are a variety of options that the City explored when deciding to transition to the State Partnership Plan and those will be considered as well as other possibilities as part of their deliberations.

Since each of the fire districts' employment contracts expire on June 30, 2022, this benefit review will begin in the early fall or sooner if possible.

The fire districts have engaged the consulting services of one Actuary, Milliman, to perform their OPEB and Actuarial Valuations. This will provide efficiencies and cost savings while also ensuring a consistent analysis of the financial condition of each of the funds and a high level of professional guidance.

To address the pension portion of this unfunded liability, the districts have each planned to meet their actuarial determined contribution (ADC) as reflected in each year of their respective financial plans. Also, their ADC will be complemented by the following additional amounts from the respective districts from F.Y. '21 thru F.Y. '24:

Allingtown Fire District	\$1,700,000
Center Fire District	\$2,000,000
West Shore Fire District	\$ 100,000

Milliman's initial assistance was provided to the West Shore Fire District in an effort to identify a funding plan that would reduce the volatility and uncertainty of their annual pension contributions and be affordable for their budget plan. The Fire Commission and staff reviewed a few options and eventually approved a 30-year amortization plan that used a level funding method over each of the 30 years. This annual contribution of \$2,773,597 is expected to remain constant during this period and preclude the need for additional funding supplements provided their ADC is met annually.



The Allingtown Fire District ADC will undergo an actuarial valuation in July 2021 and plans have been discussed to meet the goals similar to those identified by the West Shore Fire District: affordability, minimum volatility, and greater certainty in the amount of the future ADC.

The Allingtown Fire District has 12 years remaining on their pension amortization schedule and the Actuary has indicated in her initial analysis that a likely change in the amortization schedule of up to 15 years and possibly 20 years, but not beyond that since it is a closed plan consisting of older pensioners. The Actuary estimated that an increase in the amortization schedule from 12 to 15 years could save approximately \$400,000 annually. However, it is also likely that the interest assumption will be reduced by .25% from 6.75% to 6.50%, and offset some portion of these savings. But the result will be a plan that is affordable and actuarially funded. Also this annual actuarial funding contribution amount, as previously indicated is planned to receive \$1.7 M in supplemental funding over the fiscal years '21-'24.

The Center Fire District will undergo their actuarial valuation in July 2022. Their financial plan reflects the ADC contribution for F.Y. '21 thru F.Y. '24 as being met as well as supplemental pension contributions of \$500,000 in each fiscal year respectively. Milliman's actuarial valuation will likely mirror the options considered for the West Shore Pension Fund with a level funding approach possibly being the best option, based on very preliminary discussions with the Actuary. However like the other Fire Districts, the goal will be to make it affordable, mitigate potential volatility, and ensure greater certainty in the amount of the future ADC.

Also under consideration by the Center Fire District is to negotiate most of the active members of this pension plan into the State's Municipal Employees Retirement System (MERS), if possible.

The next part of this fiscal sustainability effort was the stabilization of the respective budgets for the present and out into the near future. The F.Y. '17 audit identified a fund balance deficit in the Allingtown Fire District budget as reflected in the chart below. Actions were taken to ensure that balanced budgets were established and the revenues were a realistic representation of the department's needs. To further improve their budget situation and address their negative fund balance, a supplemental tax bill was issued in F.Y. '18. The chart below reflects the change in fund balance over the period of F.Y. '18 to F.Y. '20, and the fund balance amount as a percentage of the actual expenditures of each budget. Please note that a portion of the Center and West Shore Fire Districts' fund balance is scheduled for use in acquiring capital equipment.

Fund Balance Comparison			
	F.Y. '18	F.Y. '20	% of Actual Expenditures
<b>Allingtown Fire District</b>	\$(0.118 M)	\$1.990 M	28.4%
<b>Center Fire District</b>	\$1.471 M	\$3.549 M	26.2%
<b>West Shore Fire District</b>	\$1.616 M	\$1.910 M	20.1%

Based on the multi-year financial plan developed by the respective districts, it is estimated that their fund balance amounts will remain relatively constant through fiscal year 2024. This estimate assumes that each district completes their subsequent fiscal years with a balanced budget and it does not predict a surplus in any of these future years. However, if Governor Lamont's proposed F.Y. '22 and F.Y. '23 biennial budget is adopted, the two independent districts could realize significant additional State Aid. This potential State funding has not been budgeted and it could result in substantial budget surpluses for each independent district if it is adopted as the Governor proposed.

The development of this three-year financial plan by the two independent fire districts is significant and a response to the ESCI report recommendations. (Allingtown is a five-year plan.) This is the first ever multi-year plan established by the two independent districts, and is included with this letter, as is the Allingtown financial plan which was previously submitted.

This independent district's three-year plan is expected to continue as an ongoing rolling three-year financial plan, similar to the City's five-year plan.

This initiative has already demonstrated its benefit by identifying the near-term financial outcomes of current financial decisions, most notably relative to the pension and OPEB liabilities, projected fund balance, and future estimated mill rates.

The combined real estate mill rate of the respective districts when added to the City's estimated real estate/personal property is expected to increase at a very moderate level over these three years as this chart reflects:

Mill Rates F.Y. '22 to F.Y. '24 Adopted and Forecasted			
	F.Y. '22	F. Y. '23	F.Y. '24
<b>Allingtown Fire District</b>	45.62	45.87	46.85
<b>Center Fire District</b>	45.60	46.18	47.30
<b>West Shore Fire District</b>	44.29*	44.79	45.49

\*Proposed mill rate, not yet adopted

This planning tool should allow decision makers to better control their financial destiny, mitigate crises or ad hoc decision making, help maintain and preserve a prudent fund balance, and minimize the volatility associated with past mill rate decisions.

While the unfunded liabilities have drawn much of the attention in the early stages of this initiative, there are other savings opportunities identified in the report that are being addressed or will plan to be addressed. The ESCI report identified opportunities for efficiencies that run the gamut from operational matters to organizational restructuring.

To date the districts have also begun a plan to adopt some of the other ESCI recommendations in addition to those mentioned, the primary one being the purchase of major equipment. Among the Districts there is a need to purchase about six pieces of fire/emergency apparatus over the next few years. The three Chiefs have established a joint purchasing process to develop the bid specifications together for consistent and uniform equipment in all future equipment purchases, and also to bundle the bid documents for multi equipment purchases to hopefully reduce equipment costs. Also the Districts are expanding their use of buying consortiums to provide more pricing options. Additionally, the independent districts are working to develop a more formalized capital budget, similar to the Allingtown Fire District plan, to allow for a better planning mechanism to more clearly identify their equipment needs and costs.

Some administrative functions have been consolidated such as combined firefighting and EMT training. Also, the districts are exploring a plan to more efficiently use their respective fire marshals while also simplifying customer service for a portion of each day of the week. Since this necessitates some integration with another city agency, it is not yet finalized.

The attached three-year financial plan identifies the significant amount of tax revenue supporting each fire district. Currently Allingtown's budget is about 87.0% dependent on tax revenue while the Center District and West Shore District are each almost 97.0% dependent on taxes as their revenue source. Consequently, an important initiative for the fire districts is the pursuit of more nontax revenue. As such, the Districts are considering increasing their permit fees, as the report recommended, and other fees if possible, but any changes will have a minor impact. However, the districts are exploring the revenue opportunities and operational costs of moving to a more expansive and emerging trend in the fire service which is community paramedicine.

Currently the fire districts are state licensed first responders, which generates revenue in their revenue category of "bundle billing" by billing for the provision of these services.

Fire departments are expanding these services to assume responsibility for medical transport and/or medical transfer, as well as using fire stations as neighborhood walk in clinics for handling the very basic medical needs of a patient. Much analysis remains to be conducted, but it is worth exploring, which the districts will continue to do.

Please note that while there are a variety of additional recommendations provided in the ESCI report, they are not being ignored simply because they were not mentioned in this letter.

In an effort to address the more critical issues raised in the ESCI report and by MARB, the Chiefs, the District Commissioners, the Tri-District Commission, along with some City staff, and I have embarked on addressing the items I have identified. Also the information provided does not represent all ongoing initiatives.

I was charged with coordinating this effort and reporting on the progress to date, but I want to acknowledge the commitment and contribution of the three respective Fire Chiefs who have advanced these various enhancements and have always fostered a high level of professionalism.

I think that it would be most enlightening and informative as well a crucial to the progress of this effort to allow the fire chiefs to meet with the MARB and engage in a discussion about their goals, priorities, and challenges.

Thank you.

Sincerely,

A handwritten signature in purple ink that reads "Nancy R. Rossi". The signature is written in a cursive, flowing style.

Nancy R. Rossi  
Mayor



# THREE YEAR FINANCIAL PLAN - WEST HAVEN FD

----- 3 YEAR FINANCIAL PLAN -----						
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST
						FORECAST

## FINANCIAL SUMMARY

Net GL - Motor Vehicle	\$ 125,018,520	\$ 124,900,860	\$ 129,111,690	\$ 128,697,621	\$ 134,346,382	\$ 134,480,728	\$ 134,615,209
Net GL - Real Estate/PP	\$ 1,074,439,811	\$ 1,075,946,308	\$ 1,080,602,843	\$ 1,082,969,136	\$ 1,228,725,496	\$ 1,229,954,221	\$ 1,231,184,175
Net Grand List	\$ 1,199,458,331	\$ 1,200,847,168	\$ 1,209,714,533	\$ 1,211,666,757	\$ 1,363,071,878	\$ 1,364,434,949	\$ 1,365,799,384
Grand List Growth	-0.2%	0.1%	0.7%	0.2%	12.5%	0.1%	0.1%
COMPENSATION	\$ 5,503,689	\$ 5,352,267	\$ 5,370,928	\$ 5,949,739	\$ 5,902,980	\$ 5,945,777	\$ 6,079,183
EMPLOYEE EXPENSE	\$ 6,671,551	\$ 7,038,736	\$ 6,865,615	\$ 7,882,832	\$ 8,454,220	\$ 8,865,732	\$ 9,356,467
APPARATUS & EQUIPMENT	\$ 236,079	\$ 309,768	\$ 305,124	\$ 488,632	\$ 210,300	\$ 211,140	\$ 211,997
OPERATIONS	\$ 204,237	\$ 249,856	\$ 338,274	\$ 334,800	\$ 283,870	\$ 286,295	\$ 288,781
OUTSIDE SERVICES	\$ 365,333	\$ 322,907	\$ 333,586	\$ 355,400	\$ 355,000	\$ 361,300	\$ 367,216
DISTRICT EXPENSE	\$ 288,556	\$ 291,854	\$ 319,568	\$ 344,638	\$ 369,365	\$ 357,620	\$ 368,525
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 19,545	\$ -	\$ -
TOTAL EXPENSE	\$ 13,269,445	\$ 13,565,388	\$ 13,533,095	\$ 15,356,041	\$ 15,595,280	\$ 16,027,864	\$ 16,672,169
NON CURRENT TAX REVENUES	\$ 1,259,465	\$ 514,869	\$ 973,484	\$ 1,304,044	\$ 575,640	\$ 550,640	\$ 550,640
CURRENT PERIOD TAXES	\$ 12,031,015	\$ 13,822,323	\$ 13,865,171	\$ 14,055,636	\$ 15,021,435	\$ 15,477,223	\$ 16,121,528
TOTAL REVENUES	\$ 13,290,480	\$ 14,337,192	\$ 14,838,655	\$ 15,359,680	\$ 15,597,075	\$ 16,027,864	\$ 16,672,169
SURPLUS/(DEFICIT)	\$ 21,035	\$ 771,804	\$ 1,305,560	\$ 3,639	\$ 1,795	\$ -	\$ -

## CURRENT TAX CALCULATION

Mill Rate - MV	7.0	8.0	8.0	8.0	8.0	8.0	8.0
Mill Rate - R/E, PP	10.40	11.99	11.99	12.99	11.60	11.97	12.49
Mill Rate - R/E, PP (Change)	0.10	1.59	-	1.00	(1.39)	0.37	0.52
Gross Tax Levy - MV	\$ 875,130	\$ 999,207	\$ 1,032,894	\$ 1,029,581	\$ 1,074,771	\$ 1,075,846	\$ 1,076,922
Gross Tax Levy - R/E, PP	\$ 11,174,175	\$ 12,900,596	\$ 12,956,423	\$ 13,312,905	\$ 14,253,224	\$ 14,717,239	\$ 15,373,617
Gross Tax Levy	\$ 12,049,304	\$ 13,899,803	\$ 13,989,316	\$ 14,342,486	\$ 15,327,995	\$ 15,793,085	\$ 16,450,539
Collection Rate	97.00%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%
Tax Levy - Current Year	\$ 11,687,825	\$ 13,621,807	\$ 13,709,530	\$ 14,055,636	\$ 15,021,435	\$ 15,477,223	\$ 16,121,528
Tax Revenue Inc/(Dec) %	0.8%	16.5%	0.6%	2.5%	6.9%	3.0%	4.2%
Tax Impact of 1 Mill	\$ 1,107,669.91	\$ 1,097,904.40	\$ 1,102,655.96	\$ 1,105,070.55	\$ 1,253,801.53	\$ 1,255,055.33	\$ 1,256,310.38

# THREE YEAR FINANCIAL PLAN - WEST HAVEN FD

----- 3 YEAR FINANCIAL PLAN -----						
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 24
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST
REVENUE						
PROPERTY TAX / INTEREST						
Current Collections (Property / RE)	\$ 12,031,015	\$ 12,843,100	\$ 12,852,935	\$ 13,097,097	\$ 13,968,159	\$ 15,066,145
Current Collections (Auto)	\$ -	\$ 979,223	\$ 1,012,236	\$ 958,540	\$ 1,053,276	\$ 1,055,383
Back Tax Collections	\$ 90,607	\$ 51,690	\$ 83,855	\$ 101,230	\$ 120,000	\$ 120,000
Back Interest	\$ 84,975	\$ 109,273	\$ 116,844	\$ 32,360	\$ 60,000	\$ 60,000
Subtotal	\$ 12,206,597	\$ 13,983,286	\$ 14,065,870	\$ 14,189,226	\$ 15,201,435	\$ 16,301,528
PILOT PROGRAMS						
Water Company	\$ 21,421	\$ 24,317	\$ 24,019	\$ 25,700	\$ 22,640	\$ 22,640
VA Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Interest - Suspense	\$ 843,511	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 864,932	\$ 24,317	\$ 24,019	\$ 25,700	\$ 22,640	\$ 22,640
OTHER REVENUES						
License, Inspection, Report Fees	\$ 10,830	\$ 12,120	\$ 9,058	\$ 12,280	\$ 11,000	\$ 11,000
Plan Reviews	\$ 26,190	\$ 8,270	\$ 32,575	\$ 16,000	\$ 20,000	\$ 20,000
Special Services	\$ 20,655	\$ 19,737	\$ 14,789	\$ 385	\$ 14,000	\$ 14,000
Revenue Billing	\$ 5,634	\$ 2,881	\$ 125,717	\$ 101,620	\$ 110,000	\$ 110,000
Bundle Billing	\$ 37,853	\$ 91,774	\$ 59,518	\$ 18,960	\$ 40,000	\$ 15,000
Other Revenue	\$ 2,239	\$ 91,916	\$ 397,613	\$ 14,965	\$ 8,000	\$ 8,000
Subtotal	\$ 103,401	\$ 226,698	\$ 639,270	\$ 164,210	\$ 203,000	\$ 178,000
USE OF MONEY/PROPERTY						
Investment Income	\$ 103,960	\$ 102,891	\$ 104,760	\$ 181,575	\$ 170,000	\$ 170,000
Property Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 103,960	\$ 102,891	\$ 104,760	\$ 181,575	\$ 170,000	\$ 170,000
FROM OTHER AGENCIES						
CDA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Muni Revenue Sharing	\$ 11,590	\$ -	\$ 4,736	\$ 788,330	\$ -	\$ -
State Vehicle Subsidy	\$ -	\$ -	\$ -	\$ 10,640	\$ -	\$ -
Subtotal	\$ 11,590	\$ -	\$ 4,736	\$ 798,970	\$ -	\$ -
FUND BALANCE USAGE	\$ -	\$ -	\$ -	\$ -	\$ (1,795)	\$ -
TOTAL INCOME	\$ 13,290,480	\$ 14,337,192	\$ 14,838,655	\$ 15,359,680	\$ 15,595,280	\$ 16,672,169



# THREE YEAR FINANCIAL PLAN - WEST HAVEN FD

----- 3 YEAR FINANCIAL PLAN -----									
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24		
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST	FORECAST		
<b>EXPENSES</b>									
<b>COMPENSATION</b>									
Chief	\$ 110,983	\$ 112,393	\$ 112,716	\$ 112,090	\$ 112,090	\$ 117,695	\$ 121,226		
Deputy Chief	\$ 97,221	\$ 94,778	\$ 95,001	\$ 94,500	\$ 186,000	\$ 197,160	\$ 208,990		
Fire Marshal	\$ 81,413	\$ 81,413	\$ 82,343	\$ 84,860	\$ 87,000	\$ 89,027	\$ 91,101		
Inspector	\$ 91,689	\$ 147,919	\$ 149,603	\$ 154,470	\$ 158,065	\$ 161,748	\$ 165,517		
Day Captain	\$ -	\$ -	\$ 11,723	\$ 83,970	\$ 85,930	\$ 87,933	\$ 89,981		
Captains	\$ 314,594	\$ 317,640	\$ 319,528	\$ 331,705	\$ 331,705	\$ 339,434	\$ 347,342		
Lieutenants	\$ 587,829	\$ 587,091	\$ 592,528	\$ 613,015	\$ 627,300	\$ 641,916	\$ 656,873		
Grade A	\$ 2,057,069	\$ 1,988,598	\$ 2,081,673	\$ 2,093,340	\$ 2,517,095	\$ 2,575,744	\$ 2,635,759		
Grade B	\$ 250,287	\$ 182,064	\$ 193,754	\$ 172,000	\$ -	\$ -	\$ -		
Grade C	\$ 114,731	\$ 214,670	\$ 193,076	\$ 107,290	\$ -	\$ -	\$ -		
Grade E	\$ -	\$ -	\$ 4,236	\$ 104,290	\$ -	\$ -	\$ -		
Supt. of Apparatus	\$ 76,813	\$ 77,594	\$ 77,815	\$ 77,385	\$ 77,385	\$ 79,188	\$ 81,033		
Business Manager	\$ 61,031	\$ 61,042	\$ 61,907	\$ 59,386	\$ 56,710	\$ 57,787	\$ 58,885		
Secretary - Part Time	\$ 21,577	\$ 21,577	\$ 21,823	\$ 7,970	\$ -	\$ -	\$ -		
Finance - Part Time	\$ -	\$ -	\$ -	\$ 11,596	\$ 26,000	\$ 28,000	\$ 28,000		
Vacation	\$ 360,719	\$ 328,427	\$ 229,862	\$ 382,410	\$ 373,830	\$ 382,540	\$ 391,453		
Sick / Injury	\$ 301,014	\$ 252,643	\$ 243,933	\$ 270,000	\$ 230,000	\$ 235,359	\$ 240,843		
Utility	\$ 10,000	\$ 7,900	\$ 7,600	\$ 9,000	\$ 10,400	\$ 10,400	\$ 10,400		
Other	\$ 30,350	\$ 35,787	\$ 34,718	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
FLSA	\$ 180,340	\$ 109,470	\$ 102,771	\$ 156,860	\$ 90,000	\$ 92,097	\$ 94,243		
Holiday	\$ 262,892	\$ 264,818	\$ 264,420	\$ 290,800	\$ 305,825	\$ 312,951	\$ 320,243		
EMT-D Pay	\$ 91,500	\$ 101,832	\$ 114,571	\$ 140,050	\$ 135,750	\$ 135,750	\$ 135,750		
Paramedic Stipend	\$ 95,950	\$ 84,000	\$ 115,108	\$ 135,000	\$ 130,500	\$ 130,500	\$ 130,500		
Longevity	\$ 22,900	\$ 22,800	\$ 24,100	\$ 25,400	\$ 22,250	\$ 22,250	\$ 22,250		
Education Pay	\$ 12,700	\$ 11,650	\$ 9,750	\$ 7,850	\$ 10,350	\$ 10,350	\$ 10,350		
Wellness Program	\$ 2,554	\$ 4,828	\$ -	\$ 3,500	\$ 3,510	\$ 3,592	\$ 3,675		
Paramedic/CME HRS	\$ 6,970	\$ 15,386	\$ 10,908	\$ 25,100	\$ 17,290	\$ 17,693	\$ 18,105		
EMT/Officer Training	\$ 25,191	\$ 2,855	\$ 743	\$ 11,235	\$ 4,500	\$ 4,500	\$ 4,500		
Terminal Leave	\$ 181,241	\$ 148,510	\$ 166,344	\$ 248,335	\$ 131,665	\$ 131,665	\$ 131,665		
Union Business	\$ 6,163	\$ 2,321	\$ 1,162	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000		
Special Service	\$ 27,248	\$ 26,225	\$ 20,016	\$ 460	\$ 14,500	\$ 14,500	\$ 14,500		
Day Personnel OT	\$ 14,166	\$ 34,941	\$ 26,196	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000		
Quarterly Sick Bonus	\$ 4,400	\$ 5,800	\$ 3,000	\$ 15,000	\$ 15,000	\$ -	\$ -		
Heart & Hypertension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Year-End Payroll Accrual	\$ -	\$ -	\$ -	\$ -	\$ 76,330	\$ -	\$ -		
Extra Work	\$ 2,154	\$ 5,295	\$ 57,997	\$ 56,870	\$ 5,000	\$ 5,000	\$ 5,000		
<b>TOTAL COMPENSATION</b>	<b>\$ 5,503,689</b>	<b>\$ 5,352,267</b>	<b>\$ 5,370,928</b>	<b>\$ 5,949,739</b>	<b>\$ 5,902,980</b>	<b>\$ 5,945,777</b>	<b>\$ 6,079,183</b>		

05/27/2021

WHFD - 3

West Haven FD

# THREE YEAR FINANCIAL PLAN - WEST HAVEN FD

----- 3 YEAR FINANCIAL PLAN -----									
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24		
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST	FORECAST		
<b>EMPLOYEE EXPENSE</b>									
Uniforms	\$ 25,693	\$ 24,137	\$ 24,771	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$	31,000
Turnout Gear	\$ 24,703	\$ 24,839	\$ 21,159	\$ 38,410	\$ 38,410	\$ 38,410	\$ 38,410	\$	38,410
Dues & Subscriptions	\$ 7,609	\$ 4,767	\$ 8,424	\$ 7,000	\$ 8,000	\$ 8,000	\$ 8,000	\$	8,000
Physical Exams	\$ 540	\$ 3,881	\$ 6,858	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$	6,000
EMT/Paramedic Exp & Classes	\$ 8,030	\$ 12,573	\$ 10,837	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$	12,000
Firefighter School	\$ 18,325	\$ 13,370	\$ 6,885	\$ 13,375	\$ 7,000	\$ 7,000	\$ 7,000	\$	7,000
Wellness Program (Pulmonary Func.)	\$ 17,818	\$ 17,077	\$ 19,521	\$ 14,000	\$ 20,000	\$ 20,000	\$ 20,000	\$	20,000
Training Material	\$ 422	\$ 15,228	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$	2,000
Heart & Hypertension Meds	\$ 10,892	\$ 20,020	\$ 23,583	\$ 18,000	\$ 22,000	\$ 22,000	\$ 22,000	\$	22,000
Health Insurance	\$ 2,324,364	\$ 2,458,758	\$ 2,293,470	\$ 2,412,925	\$ 2,400,710	\$ 2,520,746	\$ 2,646,783	\$	2,646,783
Life Insurance	\$ 14,510	\$ 20,834	\$ 21,487	\$ 23,650	\$ 23,650	\$ 23,650	\$ 23,650	\$	23,650
Workers Compensation	\$ 540,662	\$ 581,793	\$ 377,812	\$ 282,835	\$ 330,000	\$ 330,000	\$ 330,000	\$	330,000
Fed Tax-ER (Medicare)	\$ 84,077	\$ 83,605	\$ 85,843	\$ 95,874	\$ 96,530	\$ 98,779	\$ 101,081	\$	101,081
Exercise Equipment	\$ -	\$ 1,507	\$ 11,699	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$	1,500
Officer Training - OSHA	\$ 14,040	\$ 10,620	\$ 2,934	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$	20,000
Heart & Hypertension Maint.	\$ 156,871	\$ 156,871	\$ 157,809	\$ 160,625	\$ 121,115	\$ 121,115	\$ 121,115	\$	121,115
Pension - #1	\$ 2,946,373	\$ 3,038,393	\$ 3,063,673	\$ 3,207,889	\$ 3,393,289	\$ 3,596,887	\$ 3,812,700	\$	3,812,700
Pension - #2	\$ 643	\$ 513	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Pension - #3	\$ 199,612	\$ 174,370	\$ 165,524	\$ 130,280	\$ 205,745	\$ 130,280	\$ 110,280	\$	110,280
Pension - Unfunded Liability	\$ 50,000	\$ 50,000	\$ 150,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$	500,000
Pension - MERS	\$ 220,298	\$ 311,798	\$ 399,124	\$ 422,030	\$ 548,125	\$ 602,938	\$ 663,232	\$	663,232
Health Ins. (OPEB) Unfunded Liability	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$	125,000
Health Ins. (OPEB) New Employees	\$ -	\$ -	\$ -	\$ 346,000	\$ 530,000	\$ 636,000	\$ 742,000	\$	742,000
457B	\$ 6,069	\$ 13,782	\$ 14,398	\$ 14,439	\$ 12,145	\$ 12,428	\$ 12,717	\$	12,717
<b>TOTAL EMPLOYEE EXPENSE</b>	<b>\$ 6,671,551</b>	<b>\$ 7,038,736</b>	<b>\$ 6,865,615</b>	<b>\$ 7,882,832</b>	<b>\$ 8,454,220</b>	<b>\$ 8,865,732</b>	<b>\$ 9,356,467</b>	<b>\$</b>	<b>\$</b>
<b>APPARATUS &amp; EQUIPMENT</b>									
Maintenance Parts & Materials	\$ 52,599	\$ 65,494	\$ 67,366	\$ 159,382	\$ 72,500	\$ 72,500	\$ 72,500	\$	72,500
Fuel	\$ 24,431	\$ 32,981	\$ 29,724	\$ 32,000	\$ 30,000	\$ 30,000	\$ 30,000	\$	30,000
Fuel - Boat	\$ -	\$ 2,651	\$ 3,152	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$	7,000
Foam & Chemicals	\$ 545	\$ 570	\$ 1,216	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$	1,800
New Equipment	\$ 1,862	\$ 14,478	\$ 25,949	\$ 31,215	\$ 25,000	\$ 25,000	\$ 25,000	\$	25,000
Equipment Repair	\$ 15,665	\$ 17,908	\$ 20,136	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000	\$	10,000
Communications - Maintenance	\$ 1,458	\$ 1,125	\$ 1,069	\$ 2,000	\$ 2,800	\$ 2,800	\$ 2,800	\$	2,800
Communications - New Equipment	\$ -	\$ -	\$ 50,328	\$ -	\$ -	\$ -	\$ -	\$	-
Emergency Medical Supplies	\$ 15,363	\$ 54,375	\$ 6,515	\$ 118,980	\$ 42,000	\$ 42,840	\$ 43,697	\$	43,697
Hose Replacements	\$ 7,812	\$ 7,443	\$ -	\$ 8,790	\$ 8,000	\$ 8,000	\$ 8,000	\$	8,000
Equipment Testing	\$ 2,393	\$ 5,009	\$ -	\$ 6,995	\$ 11,200	\$ 11,200	\$ 11,200	\$	11,200
Purchase Apparatus	\$ 113,951	\$ 107,734	\$ 99,668	\$ 110,470	\$ -	\$ -	\$ -	\$	-

# THREE YEAR FINANCIAL PLAN - WEST HAVEN FD

----- 3 YEAR FINANCIAL PLAN -----									
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST		
<b>TOTAL APPARATUS &amp; EQUIPMENT</b>	\$ 236,079	\$ 309,768	\$ 305,124	\$ 488,632	\$ 210,300	\$ 211,140	\$ 211,997		
<b>FIREHOUSE OPERATIONS</b>									
Maintenance Supplies	\$ 13,216	\$ 12,783	\$ 13,001	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000		
Liability Insurance	\$ 70,627	\$ 79,740	\$ 94,383	\$ 94,000	\$ 97,000	\$ 99,425	\$ 101,911		
Sewer Use Fee	\$ 2,933	\$ 3,342	\$ 3,834	\$ 6,100	\$ 4,100	\$ 4,100	\$ 4,100		
Telephone	\$ 11,054	\$ 9,119	\$ 10,378	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		
Engine Co. #1 - Utilities	\$ 29,975	\$ 32,382	\$ 36,016	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000		
Engine Co. #1 - Building Repairs	\$ 4,655	\$ 15,134	\$ 15,991	\$ 13,410	\$ 10,000	\$ 10,000	\$ 10,000		
Engine Co. #1 - Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Hook & Ladder #1 - Utilities	\$ 2,791	\$ 4,335	\$ 7,527	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
Hook & Ladder #1 - Building Repairs	\$ 891	\$ 656	\$ 1,269	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		
Hose Co. #3 - Utilities	\$ 6,361	\$ 5,829	\$ 5,604	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500		
Hose Co. #3 - Building Repairs	\$ 730	\$ 2,439	\$ 1,179	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000		
Hose Co. #5 - Utilities	\$ 13,777	\$ 17,245	\$ 16,573	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		
Hose Co. #5 - Building Repairs	\$ 1,073	\$ 1,561	\$ 17,504	\$ 5,960	\$ 3,000	\$ 3,000	\$ 3,000		
Hose Co. #5 - Rent	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200		
FM (365 Elm) - Utilities	\$ 2,373	\$ 8,842	\$ 8,478	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000		
FM (365 Elm) - Building Repairs	\$ 8,360	\$ 6,892	\$ 55,182	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
Maintenance Contracts	\$ 31,221	\$ 41,107	\$ 44,117	\$ 54,170	\$ 54,070	\$ 54,070	\$ 54,070		
Firehouse Improvements	\$ -	\$ 4,250	\$ 3,038	\$ 46,460	\$ -	\$ -	\$ -		
<b>TOTAL OPERATIONS</b>	\$ 204,237	\$ 249,856	\$ 338,274	\$ 334,800	\$ 283,870	\$ 286,295	\$ 288,781		
<b>OUTSIDE SERVICES</b>									
Legal	\$ 81,721	\$ 39,645	\$ 57,822	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000		
Audit	\$ 11,500	\$ 12,500	\$ 13,000	\$ 13,400	\$ 13,000	\$ 13,500	\$ 13,500		
Consulting	\$ 12,126	\$ 15,250	\$ 7,300	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000		
Emergency Reporting System	\$ 259,986	\$ 255,512	\$ 255,464	\$ 270,000	\$ 290,000	\$ 295,800	\$ 301,716		
<b>TOTAL OUTSIDE SERVICES</b>	\$ 365,333	\$ 322,907	\$ 333,586	\$ 355,400	\$ 355,000	\$ 361,300	\$ 367,216		

# THREE YEAR FINANCIAL PLAN - WEST HAVEN FD

----- 3 YEAR FINANCIAL PLAN -----									
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST		
<b>DISTRICT EXPENSE</b>									
Administrative Office Supplies	\$ 12,545	\$ 9,960	\$ 14,000	\$ 18,800	\$ 14,500	\$ 18,800	\$ 18,800	\$ 18,800	
Fees	\$ 9,306	\$ 8,814	\$ 9,667	\$ 9,000	\$ 8,870	\$ 9,000	\$ 9,000	\$ 9,000	
New Equipment - Office	\$ 26,750	\$ 5,012	\$ 12,264	\$ 8,215	\$ 10,000	\$ 8,215	\$ 8,215	\$ 8,215	
Commissioners Exp.	\$ 2,164	\$ 7,003	\$ 3,520	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Fire Prevention	\$ -	\$ 1,476	\$ -	\$ 2,000	\$ 3,100	\$ 2,000	\$ 2,000	\$ 2,000	
Hydrant Repairs	\$ 5,876	\$ 9,377	\$ 15,166	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
District Meeting / Election	\$ 1,285	\$ 1,685	\$ 236	\$ 1,200	\$ 2,000	\$ 1,200	\$ 1,200	\$ 1,200	
District Water Supply	\$ 228,195	\$ 243,724	\$ 251,647	\$ 259,640	\$ 270,025	\$ 272,622	\$ 283,527	\$ 283,527	
Volunteer Co. - Gear	\$ 875	\$ -	\$ -	\$ 10,000	\$ 18,000	\$ 10,000	\$ 10,000	\$ 10,000	
Volunteer Co. - Training/Retention	\$ -	\$ -	\$ 10,792	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Public Programs	\$ 967	\$ (312)	\$ 1,108	\$ 4,000	\$ 8,000	\$ 4,000	\$ 4,000	\$ 4,000	
Appreciation Day	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computers	\$ 593	\$ 5,115	\$ 1,168	\$ 4,283	\$ 7,370	\$ 4,283	\$ 4,283	\$ 4,283	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 19,545	\$ -	\$ -	\$ -	
<b>TOTAL DISTRICT EXPENSE</b>	\$ 288,556	\$ 291,854	\$ 319,568	\$ 344,638	\$ 388,910	\$ 357,620	\$ 368,525	\$ 368,525	
<b>TOTAL EXPENSES</b>	\$ 13,269,445	\$ 13,565,388	\$ 13,533,095	\$ 15,356,041	\$ 15,595,280	\$ 16,027,864	\$ 16,672,169	\$ 16,672,169	

# THREE YEAR FINANCIAL PLAN - WEST SHORE FD

----- 3 YEAR FINANCIAL PLAN -----					
	FY 18	FY 19	FY 20	FY 21	FY 22
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET
				FORECAST	FORECAST
					FORECAST

## FINANCIAL SUMMARY

Net GL - Motor Vehicle	\$ 81,857,530	\$ 84,891,200	\$ 84,680,250	\$ 90,513,459	\$ 91,070,640	\$ 92,892,053	\$ 94,749,894
Net GL - Real Estate/PP	\$ 843,550,272	\$ 846,000,891	\$ 856,021,983	\$ 864,072,176	\$ 946,495,344	\$ 955,960,297	\$ 965,519,900
Net Grand List	\$ 925,407,802	\$ 930,892,091	\$ 940,702,233	\$ 954,585,635	\$ 1,037,565,984	\$ 1,048,852,350	\$ 1,060,269,794
Grand List Growth	1.4%	0.6%	1.1%	1.5%	8.7%	1.1%	1.1%
COMPENSATION	\$ 3,474,569	\$ 3,596,613	\$ 3,448,333	\$ 3,454,600	\$ 3,613,739	\$ 3,786,916	\$ 3,876,826
EMPLOYEE EXPENSE	\$ 847,722	\$ 946,338	\$ 1,079,865	\$ 1,050,888	\$ 1,149,500	\$ 1,156,793	\$ 1,178,866
PENSION / RETIREE	\$ 4,552,145	\$ 4,762,405	\$ 4,231,480	\$ 4,754,762	\$ 4,680,844	\$ 4,788,548	\$ 4,866,707
APPARATUS & EQUIPMENT	\$ 132,584	\$ 125,657	\$ 129,387	\$ 152,250	\$ 223,098	\$ 237,680	\$ 242,434
OPERATIONS	\$ 124,476	\$ 107,076	\$ 100,616	\$ 133,500	\$ 156,000	\$ 159,684	\$ 162,948
OUTSIDE SERVICES	\$ 312,711	\$ 279,804	\$ 237,776	\$ 308,000	\$ 342,000	\$ 348,000	\$ 354,120
DISTRICT EXPENSE	\$ 248,333	\$ 237,592	\$ 254,621	\$ 554,772	\$ 569,300	\$ 571,784	\$ 578,492
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 9,692,540	\$ 10,055,485	\$ 9,482,078	\$ 10,408,772	\$ 10,734,481	\$ 11,049,405	\$ 11,260,392
NON CURRENT TAX REVENUES	\$ 758,698	\$ 793,917	\$ 488,692	\$ 655,781	\$ 423,500	\$ 353,500	\$ 353,500
CURRENT PERIOD TAXES	\$ 9,198,250	\$ 9,261,377	\$ 9,581,399	\$ 10,180,000	\$ 10,310,981	\$ 10,695,905	\$ 10,906,892
TOTAL REVENUES	\$ 9,956,948	\$ 10,055,294	\$ 10,070,091	\$ 10,835,781	\$ 10,734,481	\$ 11,049,405	\$ 11,260,392
SURPLUS/(DEFICIT)	\$ 264,408	\$ (191)	\$ 588,013	\$ 427,009	\$ -	\$ -	\$ -

## CURRENT TAX CALCULATION

Mill Rate - MV	7.0	8.0	8.0	8.0	8.0	8.0	8.0
Mill Rate - R/E, PP	9.88	10.13	10.38	11.12	10.29	10.58	10.68
Mill Rate - R/E, PP (Change)	0.50	0.25	0.25	0.74	(0.83)	0.29	0.10
Gross Tax Levy - MV	\$ 573,003	\$ 679,130	\$ 677,442	\$ 724,108	\$ 728,565	\$ 743,136	\$ 757,999
Gross Tax Levy - R/E, PP	\$ 8,333,432	\$ 8,569,141	\$ 8,884,659	\$ 9,610,918	\$ 9,739,436	\$ 10,115,650	\$ 10,314,988
Gross Tax Levy	\$ 8,906,435	\$ 9,248,271	\$ 9,562,101	\$ 10,335,025	\$ 10,468,001	\$ 10,858,787	\$ 11,072,987
Collection Rate	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%
Tax Levy - Current Year	\$ 8,772,838	\$ 9,109,547	\$ 9,418,670	\$ 10,180,000	\$ 10,310,981	\$ 10,695,905	\$ 10,906,892
Tax Revenue Inc/(Dec) %	6.5%	3.8%	3.4%	8.1%	1.3%	3.7%	2.0%

# THREE YEAR FINANCIAL PLAN - WEST SHORE FD

----- 3 YEAR FINANCIAL PLAN -----							
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST	FORECAST
<b>REVENUE</b>							
<b>CURRENT PROPERTY TAX LEVY</b>							
Current Collections (Property / RE)	\$ 8,633,842	\$ 8,642,573	\$ 8,827,440	\$ 9,480,000	\$ 9,593,344	\$ 9,963,916	\$ 10,160,263
Current Collections (Auto)	\$ 564,408	\$ 618,804	\$ 753,959	\$ 700,000	\$ 717,637	\$ 731,989	\$ 746,629
<b>Subtotal</b>	<b>\$ 9,198,250</b>	<b>\$ 9,261,377</b>	<b>\$ 9,581,399</b>	<b>\$ 10,180,000</b>	<b>\$ 10,310,981</b>	<b>\$ 10,695,905</b>	<b>\$ 10,906,892</b>
<b>NON CURRENT TAXES</b>							
Back Tax Collections	\$ 30,285	\$ 68,685	\$ 42,463	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Back Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 30,285</b>	<b>\$ 68,685</b>	<b>\$ 42,463</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>OTHER REVENUES</b>							
Blue Cross Co-Pay	\$ 95,664	\$ 98,292	\$ 45,039	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
EMS Bundle Billing	\$ 52,886	\$ 56,583	\$ 57,080	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000
License, Inspection, Report Fees	\$ 54,719	\$ 70,547	\$ 72,742	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Yale Contribution	\$ 119,746	\$ 122,174	\$ 125,805	\$ 132,074	\$ 132,000	\$ 132,000	\$ 132,000
Water Company	\$ 17,800	\$ 20,122	\$ 17,800	\$ 23,538	\$ 20,000	\$ 20,000	\$ 20,000
Other Revenue	\$ 133,598	\$ 10,681	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 474,413</b>	<b>\$ 378,399</b>	<b>\$ 318,466</b>	<b>\$ 305,612</b>	<b>\$ 312,000</b>	<b>\$ 312,000</b>	<b>\$ 312,000</b>
<b>FROM OTHER AGENCIES</b>							
CDA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ 34,708	\$ 34,708	\$ 126,030	\$ 308,669	\$ -	\$ -	\$ -
PILOT Grant	\$ 218,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 253,050</b>	<b>\$ 34,708</b>	<b>\$ 126,030</b>	<b>\$ 308,669</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USE OF MONEY/PROPERTY</b>							
Investment Income	\$ 950	\$ 2,125	\$ 1,733	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Property Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 950</b>	<b>\$ 2,125</b>	<b>\$ 1,733</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>FUND BALANCE USAGE</b>							
	\$ -	\$ 310,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -
<b>TOTAL INCOME</b>	<b>\$ 9,956,948</b>	<b>\$ 10,055,294</b>	<b>\$ 10,070,091</b>	<b>\$ 10,835,781</b>	<b>\$ 10,734,481</b>	<b>\$ 11,049,405</b>	<b>\$ 11,260,392</b>



# THREE YEAR FINANCIAL PLAN - WEST SHORE FD

----- 3 YEAR FINANCIAL PLAN -----

	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST
<b>EXPENSES</b>							
<b>COMPENSATION</b>							
Chief	\$ 96,020	\$ 96,020	\$ 96,020	\$ 96,020	\$ 96,020	\$ 96,020	\$ 96,020
Fire Marshal/Deputy Chief	\$ 85,192	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,890	\$ 89,890	\$ 89,890
Fire Marshal	\$ 18,308	\$ 80,000	\$ 80,000	\$ 80,000	\$ 81,600	\$ 83,232	\$ 83,232
Captains	\$ 328,535	\$ 320,692	\$ 337,658	\$ 335,000	\$ 343,569	\$ 352,158	\$ 361,842
Lieutenants	\$ 306,578	\$ 323,756	\$ 312,062	\$ 320,000	\$ 330,000	\$ 338,250	\$ 347,551
Grade A	\$ 1,457,759	\$ 1,434,389	\$ 1,256,376	\$ 1,270,000	\$ 1,383,276	\$ 1,550,007	\$ 1,711,860
Grade B	\$ 79,297	\$ -	\$ -	\$ 20,000	\$ 128,926	\$ 115,037	\$ 114,544
Grade C2	\$ 10,424	\$ 6,070	\$ 20,005	\$ 144,000	\$ 112,232	\$ 111,479	\$ -
Grade C1	\$ -	\$ 35,764	\$ 190,185	\$ 128,000	\$ 46,379	\$ -	\$ -
Secretary/Treasurer	\$ 57,609	\$ 58,783	\$ 59,935	\$ 61,158	\$ 62,381	\$ 63,627	\$ 64,899
Storm Hours & Retro Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018 End Of Yr Audit Adj	\$ 42,709	\$ (98,700)	\$ -	\$ -	\$ -	\$ -	\$ -
Vacation	\$ 195,448	\$ 206,371	\$ 177,376	\$ 190,000	\$ 200,000	\$ 205,000	\$ 210,637
Sick	\$ 122,048	\$ 117,798	\$ 139,098	\$ 125,000	\$ 140,000	\$ 143,500	\$ 147,446
Injured	\$ 7,639	\$ 17,868	\$ 62,529	\$ 10,000	\$ 25,000	\$ 25,625	\$ 26,329
Holiday	\$ 158,108	\$ 156,998	\$ 161,699	\$ 165,000	\$ 170,000	\$ 174,250	\$ 179,041
Manpower	\$ 142,188	\$ 327,595	\$ 126,078	\$ 20,456	\$ -	\$ -	\$ -
Other	\$ 9,367	\$ 19,511	\$ 21,361	\$ 22,000	\$ 25,000	\$ 25,625	\$ 26,329
Utility	\$ 22,058	\$ 22,171	\$ 13,146	\$ 13,916	\$ 13,916	\$ 13,916	\$ 13,916
Flsa	\$ 72,469	\$ 159,975	\$ 117,496	\$ 60,000	\$ 40,000	\$ 41,000	\$ 42,127
Emt,Fm Stipend	\$ 84,350	\$ 107,493	\$ 84,525	\$ 90,000	\$ 95,000	\$ 117,600	\$ 117,600
Paramedic Hrs	\$ 24,268	\$ 22,683	\$ 15,034	\$ 20,000	\$ 20,000	\$ 20,500	\$ 21,063
Longevity	\$ 9,200	\$ 11,050	\$ 11,000	\$ 9,000	\$ 9,500	\$ 9,700	\$ 10,000
Education Pay	\$ 16,950	\$ 15,450	\$ 17,750	\$ 18,050	\$ 18,050	\$ 20,000	\$ 22,000
Retirement/Termination	\$ 58,873	\$ -	\$ -	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000
Paramedic Stipend	\$ 69,172	\$ 65,876	\$ 60,000	\$ 75,000	\$ 90,000	\$ 97,500	\$ 97,500
<b>TOTAL COMPENSATION</b>	\$ 3,474,569	\$ 3,596,613	\$ 3,448,333	\$ 3,454,600	\$ 3,613,739	\$ 3,786,916	\$ 3,876,826
<b>EMPLOYEE EXPENSE</b>							
Uniforms	\$ 14,338	\$ 13,590	\$ 18,139	\$ 16,000	\$ 20,000	\$ 20,000	\$ 20,000
Turn Out Gear	\$ 12,350	\$ 1,402	\$ 24,382	\$ 10,000	\$ 15,000	\$ 17,284	\$ 14,799
Dues & Subscriptions	\$ 5,140	\$ 4,568	\$ 4,573	\$ 3,000	\$ 3,000	\$ 3,524	\$ 3,175
Physical Exams	\$ -	\$ 900	\$ 2,700	\$ 2,000	\$ 3,000	\$ 2,567	\$ 2,522
Paramedic License/Classes	\$ 4,390	\$ 2,641	\$ 2,815	\$ 3,000	\$ 5,000	\$ 3,605	\$ 3,868
Technical Schools	\$ 1,680	\$ 5,435	\$ 1,539	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

# THREE YEAR FINANCIAL PLAN - WEST SHORE FD

----- 3 YEAR FINANCIAL PLAN -----						
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST
						FORECAST
Firefighter School						
Training Salary	\$ 6,066	\$ 17,905	\$ 417	\$ 15,000	\$ 15,000	\$ 15,000
Training Material	\$ 362	\$ 165	\$ 482	\$ 3,000	\$ 3,000	\$ 2,161
Volunteer Subsidy	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Heart & Hypertension Meds.	\$ 4,602	\$ 923	\$ 9,701	\$ 8,000	\$ 10,000	\$ 9,234
Health Ins. Payment	\$ 518,166	\$ 618,297	\$ 760,268	\$ 775,000	\$ 850,000	\$ 850,746
Life Insurance	\$ 11,037	\$ 9,635	\$ 11,855	\$ 14,000	\$ 14,000	\$ 14,000
Workman'S Comp Premium	\$ 184,048	\$ 184,091	\$ 142,370	\$ 125,388	\$ 130,000	\$ 132,586
Workman'S Comp Medical	\$ 26,143	\$ 22,175	\$ 32,825	\$ 5,000	\$ 5,000	\$ 14,275
Fed Tax-Er (Ssi)	\$ 7,082	\$ 10,247	\$ 8,360	\$ 20,000	\$ 18,000	\$ 15,453
Fed Tax-Er (Med)	\$ 47,923	\$ 50,612	\$ 49,160	\$ 42,000	\$ 48,000	\$ 46,387
Exercise Equipment	\$ 895	\$ -	\$ -	\$ -	\$ 1,000	\$ 333
<b>TOTAL EMPLOYEE EXPENSE</b>	<b>\$ 847,722</b>	<b>\$ 946,338</b>	<b>\$ 1,079,865</b>	<b>\$ 1,050,888</b>	<b>\$ 1,149,500</b>	<b>\$ 1,156,793</b>
<b>TOTAL EMPLOYEE EXPENSE</b>	<b>\$ 847,722</b>	<b>\$ 946,338</b>	<b>\$ 1,079,865</b>	<b>\$ 1,050,888</b>	<b>\$ 1,149,500</b>	<b>\$ 1,178,866</b>
<b>PENSION/RETIREE EXPENSE</b>						
B/C Retirees-Over 65	\$ 324,026	\$ 434,710	\$ 405,353	\$ 425,000	\$ 465,000	\$ 474,963
B/C Retirees-Under 65	\$ 964,834	\$ 914,266	\$ 613,580	\$ 700,000	\$ 600,000	\$ 701,646
Medicare-Supp B	\$ 63,382	\$ 70,312	\$ 77,087	\$ 75,000	\$ 76,000	\$ 81,351
Heart & Hypertension Maint.	\$ 84,547	\$ 82,750	\$ 48,378	\$ 60,000	\$ 60,000	\$ 56,126
Pension Payment	\$ 2,686,740	\$ 2,784,778	\$ 2,532,619	\$ 2,738,539	\$ 2,773,597	\$ 2,773,597
Pension-Unfunded Liability	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
M.E.R.F. Obligation	\$ 427,464	\$ 474,414	\$ 553,281	\$ 580,000	\$ 580,000	\$ 599,648
Deferred Compensation Plan	\$ 1,152	\$ 1,175	\$ 1,182	\$ 1,223	\$ 1,247	\$ 1,217
OPEB Unfunded Liability	\$ -	\$ -	\$ -	\$ 75,000	\$ 125,000	\$ 100,000
<b>TOTAL PENSION/RETIREE EXPENS</b>	<b>\$ 4,552,145</b>	<b>\$ 4,762,405</b>	<b>\$ 4,231,480</b>	<b>\$ 4,754,762</b>	<b>\$ 4,680,844</b>	<b>\$ 4,788,548</b>
<b>TOTAL PENSION/RETIREE EXPENS</b>	<b>\$ 4,552,145</b>	<b>\$ 4,762,405</b>	<b>\$ 4,231,480</b>	<b>\$ 4,754,762</b>	<b>\$ 4,680,844</b>	<b>\$ 4,866,707</b>
<b>APPARATUS &amp; EQUIPMENT</b>						
Fuel	\$ 5,928	\$ 18,585	\$ 13,982	\$ 20,000	\$ 25,000	\$ 25,500
Maintenance - Car 30	\$ 128	\$ 1,158	\$ 453	\$ 1,000	\$ 1,500	\$ 1,530
Maintenance - Car 37	\$ 1,676	\$ 144	\$ 637	\$ 500	\$ 500	\$ 510
Maintenance - Car 36	\$ -	\$ -	\$ 552	\$ 500	\$ 500	\$ 510
Maintenance - Engine 31	\$ 8,768	\$ 2,536	\$ 10,904	\$ 10,000	\$ 15,000	\$ 15,300
Maintenance - Engine 32	\$ 2,000	\$ 9,214	\$ 7,409	\$ 5,000	\$ 10,000	\$ 10,200
Maintenance - Quint 33	\$ 24,589	\$ 13,855	\$ 16,677	\$ 15,000	\$ 20,000	\$ 20,400
Maintenance - Marine 3	\$ 3,484	\$ 3,198	\$ 2,903	\$ 3,000	\$ 4,000	\$ 4,080
Maintenance - Ambulance 40	\$ 620	\$ 1,139	\$ 150	\$ 1,500	\$ -	\$ -
Maintenance - Spare Rescue 35	\$ 1,475	\$ 711	\$ 2,296	\$ 1,600	\$ 1,000	\$ 1,020
Maintenance - Utility 39	\$ 649	\$ 739	\$ 544	\$ 600	\$ 1,000	\$ 1,040

# THREE YEAR FINANCIAL PLAN - WEST SHORE FD

3 YEAR FINANCIAL PLAN									
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24		
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST	FORECAST		
Maintenance - New Rescue 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040	\$ 1,040
Maint. Parts & Materials-Other	\$ 2,000	\$ 3,000	\$ 223	\$ 1,000	\$ 3,000	\$ 3,060	\$ 3,060	\$ 3,121	\$ 3,121
Apparatus Maint Contract	\$ 15,000	\$ 15,000	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,360	\$ 18,360	\$ 18,727	\$ 18,727
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foam & Chemicals	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,275	\$ 1,275	\$ 1,301	\$ 1,301
New Equipment	\$ 10,903	\$ 16,000	\$ 14,595	\$ 20,000	\$ 44,000	\$ 55,000	\$ 55,000	\$ 56,100	\$ 56,100
Equipment Repair	\$ 7,231	\$ 5,000	\$ 8,079	\$ 11,000	\$ 11,348	\$ 11,575	\$ 11,575	\$ 11,806	\$ 11,806
Communications-Truck/Mdt Internet	\$ 2,300	\$ 2,300	\$ 1,507	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,550	\$ 2,601	\$ 2,601
Communications-New Equipment	\$ 6,510	\$ 1,800	\$ 3,684	\$ 10,000	\$ 20,000	\$ 20,400	\$ 20,400	\$ 20,808	\$ 20,808
Emergency Medical Supplies	\$ 21,814	\$ 16,100	\$ 7,418	\$ 12,000	\$ 20,000	\$ 20,400	\$ 20,400	\$ 20,808	\$ 20,808
Hose Replacements	\$ 3,000	\$ -	\$ 1,415	\$ 2,300	\$ 4,000	\$ 4,080	\$ 4,080	\$ 4,162	\$ 4,162
SCBA Hydro	\$ 6,952	\$ 6,764	\$ 6,366	\$ 6,000	\$ 6,500	\$ 6,630	\$ 6,630	\$ 6,763	\$ 6,763
Fire Extinguisher	\$ 850	\$ 865	\$ 1,231	\$ 800	\$ 800	\$ 816	\$ 816	\$ 832	\$ 832
Gas Meter	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 714	\$ 714	\$ 728	\$ 728
Pulmonary Function	\$ 5,007	\$ 5,599	\$ 11,412	\$ 8,000	\$ 11,500	\$ 11,730	\$ 11,730	\$ 11,965	\$ 11,965
<b>TOTAL APPARATUS &amp; EQUIPMENT</b>	<b>\$ 132,584</b>	<b>\$ 125,657</b>	<b>\$ 129,387</b>	<b>\$ 152,250</b>	<b>\$ 223,098</b>	<b>\$ 237,680</b>	<b>\$ 237,680</b>	<b>\$ 242,434</b>	<b>\$ 242,434</b>
<b>FIREHOUSE OPERATIONS</b>									
Maintenance Supplies	\$ 1,699	\$ 2,020	\$ 2,687	\$ 3,000	\$ 4,000	\$ 4,080	\$ 4,080	\$ 4,162	\$ 4,162
Electric	\$ 26,982	\$ 24,279	\$ 26,297	\$ 27,000	\$ 27,000	\$ 28,104	\$ 28,104	\$ 28,736	\$ 28,736
Telephone	\$ 448	\$ 480	\$ 500	\$ 500	\$ 500	\$ 510	\$ 510	\$ 520	\$ 520
Cell Phone	\$ 1,229	\$ 1,316	\$ 1,626	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,060	\$ 3,121	\$ 3,121
Computer Internet	\$ -	\$ 1,000	\$ 773	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,020	\$ 1,040	\$ 1,040
Gas	\$ 11,484	\$ 8,361	\$ 6,224	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,160	\$ 8,323	\$ 8,323
Water	\$ 1,065	\$ 1,115	\$ 2,171	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,040	\$ 2,081	\$ 2,081
Sewer Use Fee	\$ 1,278	\$ 864	\$ 890	\$ 900	\$ 900	\$ 918	\$ 918	\$ 936	\$ 936
Liability Insurance	\$ 52,844	\$ 45,157	\$ 34,467	\$ 50,000	\$ 55,000	\$ 56,100	\$ 56,100	\$ 57,222	\$ 57,222
Maint. Contract - Heat & Air	\$ 1,245	\$ 1,475	\$ 1,357	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,060	\$ 3,121	\$ 3,121
Maint. Contract - Generator	\$ 1,000	\$ 1,800	\$ 2,396	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,060	\$ 3,121	\$ 3,121
Maint. Contract - Air Compressor	\$ 1,200	\$ 1,000	\$ 1,758	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,060	\$ 3,121	\$ 3,121
Maint. Contract - Fire House Soft.	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 15,300	\$ 15,300	\$ 15,606	\$ 15,606
Maint. Contract - Copier	\$ 2,398	\$ 2,617	\$ 2,906	\$ 2,900	\$ 2,600	\$ 2,652	\$ 2,652	\$ 2,705	\$ 2,705
Maint. Contract - Life Packs	\$ 7,167	\$ 6,090	\$ 5,027	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,160	\$ 8,323	\$ 8,323
Fire House Repairs	\$ 14,437	\$ 8,302	\$ 10,337	\$ 18,000	\$ 20,000	\$ 20,400	\$ 20,400	\$ 20,808	\$ 20,808
<b>TOTAL OPERATIONS</b>	<b>\$ 124,476</b>	<b>\$ 107,076</b>	<b>\$ 100,616</b>	<b>\$ 133,500</b>	<b>\$ 156,000</b>	<b>\$ 159,684</b>	<b>\$ 159,684</b>	<b>\$ 162,948</b>	<b>\$ 162,948</b>

# THREE YEAR FINANCIAL PLAN - WEST SHORE FD

3 YEAR FINANCIAL PLAN						
	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
	ACTUAL	ACTUAL	ACTUAL	FORECAST	BUDGET	FORECAST
						FORECAST
<b>OUTSIDE SERVICES</b>						
Legal	\$ 8,005	\$ 3,989	\$ 7,708	\$ 9,000	\$ 10,000	\$ 10,000
Legal Contingency	\$ -	\$ -	\$ 1,869	\$ -	\$ -	\$ -
Audit	\$ 24,597	\$ 18,300	\$ 12,800	\$ 38,000	\$ 30,000	\$ 30,000
Audit Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Fees	\$ 8,525	\$ 3,435	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000
Emergency Reporting System	\$ 271,584	\$ 254,080	\$ 213,399	\$ 260,000	\$ 300,000	\$ 306,000
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 312,711</b>	<b>\$ 279,804</b>	<b>\$ 237,776</b>	<b>\$ 308,000</b>	<b>\$ 342,000</b>	<b>\$ 348,000</b>
<b>DISTRICT EXPENSE</b>						
Postage	\$ 900	\$ 1,035	\$ 1,021	\$ 1,000	\$ 1,000	\$ 1,000
Ads	\$ 708	\$ 800	\$ 160	\$ 1,000	\$ 1,000	\$ 1,000
Admin. Office Supplies	\$ 3,450	\$ 1,809	\$ 3,884	\$ 3,500	\$ 3,500	\$ 3,500
District Meeting/Election	\$ 3,518	\$ 2,461	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
Payroll Fee	\$ 7,984	\$ 7,247	\$ 8,457	\$ 8,000	\$ 8,000	\$ 8,000
District Water Supply	\$ 206,526	\$ 207,470	\$ 213,317	\$ 220,922	\$ 230,000	\$ 232,484
New Equipment-Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Charges	\$ 649	\$ 720	\$ 924	\$ 150	\$ 300	\$ 300
Chief Officers Exp.	\$ 700	\$ -	\$ 178	\$ 200	\$ 1,000	\$ 1,000
Commissioners Exp.	\$ 176	\$ 500	\$ 200	\$ 1,000	\$ 1,000	\$ 1,000
Fire Prevention	\$ 243	\$ 440	\$ 310	\$ 1,000	\$ 4,000	\$ 4,000
Fire Prevention (Grants)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydrant Repairs	\$ 8,500	\$ 1,380	\$ 6,472	\$ 12,000	\$ 15,000	\$ 15,000
Hydrant Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Vehicle Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Repairs/Service Contract	\$ 14,979	\$ 13,730	\$ 15,698	\$ 16,500	\$ 15,000	\$ 15,000
Firehouse Capital Imprmts	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Truck Replacements	\$ -	\$ -	\$ -	\$ 260,000	\$ 260,000	\$ 260,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISTRICT EXPENSE</b>	<b>\$ 248,333</b>	<b>\$ 237,592</b>	<b>\$ 254,621</b>	<b>\$ 554,772</b>	<b>\$ 569,300</b>	<b>\$ 571,784</b>
<b>TOTAL EXPENSES</b>	<b>\$ 9,692,540</b>	<b>\$ 10,055,485</b>	<b>\$ 9,482,078</b>	<b>\$ 10,408,772</b>	<b>\$ 10,734,481</b>	<b>\$ 11,049,405</b>

\*\*\* Muni Revenue Sharing is not budgeted due to the state rescinding grants in prior years.

# FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

5 YEAR FINANCIAL PLAN									
FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
ACTUAL	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	

## FINANCIAL SUMMARY:

ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760
OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSE	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
NON CURRENT TAX REVENUES	\$ 927,956	\$ 707,851	\$ 759,146	\$ 1,366,511	\$ 1,664,225	\$ 1,350,025	\$ 1,345,225	\$ 1,336,825	\$ 1,340,525
CURRENT PERIOD TAXES	\$ 5,855,896	\$ 6,890,225	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
TOTAL REVENUES	\$ 6,783,853	\$ 7,598,076	\$ 7,772,287	\$ 8,691,985	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
TAX REVENUE INC/(DEC) %		17.7%	1.8%	4.5%	-4.5%	1.4%	4.2%	3.1%	3.4%
BEGINNING FUND BALANCE	\$ (658,268)	\$ (118,859)	\$ 1,223,573	\$ 1,990,020	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100
SURPLUS/(DEFICIT)	\$ 539,409	\$ 1,342,432	\$ 766,447	\$ (44,920)	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ (118,859)	\$ 1,223,573	\$ 1,990,020	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100
FUND BALANCE % OF TOTAL EXP.	-1.90%	19.56%	28.41%	22.26%	22.47%	23.04%	22.27%	21.73%	21.11%

MILL RATE - R/E PP	12.53	14.02	14.02	14.02	11.62	11.66	12.04	12.29	12.60
MILL RATE CHANGE		-1.49			(2.40)	0.04	0.38	0.25	0.31

# FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

## 5 YEAR FINANCIAL PLAN

	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
<b>REVENUE</b>									
Tax Levy - Current Year	\$ 5,855,896	\$ 6,890,225	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
Tax Levy - Prior Years	\$ 63,618	\$ 116,063	\$ 151,284	\$ 133,142	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Tax Levy - Suspense	\$ 9,229	\$ 9,815	\$ 5,101	\$ 3,591	\$ 6,900	\$ 6,400	\$ 5,500	\$ 5,600	\$ 6,100
<b>NON CURRENT TAXES</b>	\$ 72,847	\$ 125,879	\$ 156,385	\$ 136,734	\$ 77,600	\$ 77,100	\$ 76,200	\$ 76,300	\$ 76,800
Tax Interest - Current Year	\$ 24,158	\$ 37,028	\$ 37,875	\$ 24,028	\$ 24,400	\$ 30,800	\$ 29,300	\$ 27,100	\$ 27,900
Tax Interest - Prior Years	\$ 22,050	\$ 20,423	\$ 27,300	\$ 20,125	\$ 16,900	\$ 21,200	\$ 21,400	\$ 19,900	\$ 19,900
Tax Interest - Suspense	\$ 10,182	\$ 12,102	\$ 8,551	\$ 5,825	\$ 9,200	\$ 8,900	\$ 8,100	\$ 8,000	\$ 8,600
<b>INTEREST &amp; LIEN FEES</b>	\$ 56,390	\$ 69,553	\$ 73,726	\$ 49,978	\$ 50,500	\$ 60,900	\$ 58,800	\$ 55,000	\$ 56,400
Miscellaneous Fees	\$ 197,670	\$ 134,525	\$ 118,095	\$ 53,697	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
FEMA Grants	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
MRSA - Motor Vehicle/MV Cap	\$ -	\$ 120,170	\$ 160,170	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525
State Miscellaneous Grants	\$ -	\$ 43,028	\$ 21,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCCRWA-Pilot Grant	\$ 54,236	\$ 56,125	\$ 59,829	\$ 43,821	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
Police/FD Extra Duty	\$ 11,840	\$ 12,195	\$ 10,555	\$ 2,127	\$ 6,000	\$ 9,200	\$ 7,700	\$ 7,000	\$ 6,300
FD Bundle Billing EMS	\$ 31,212	\$ 40,853	\$ 14,078	\$ 12,623	\$ 30,000	\$ 24,700	\$ 24,400	\$ 20,400	\$ 22,900
FD Transport Income	\$ -	\$ -	\$ 35,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursement	\$ 7,864	\$ -	\$ 6,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous	\$ 5,635	\$ 5,167	\$ 2,633	\$ 7,006	\$ 23,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
<b>NON TAX INCOME</b>	\$ 798,719	\$ 512,420	\$ 529,035	\$ 1,179,799	\$ 1,536,125	\$ 1,212,025	\$ 1,210,225	\$ 1,205,525	\$ 1,207,325
<b>TOTAL INCOME</b>	\$ 6,783,853	\$ 7,598,076	\$ 7,772,287	\$ 8,691,985	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724



# FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

5 YEAR FINANCIAL PLAN									
FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
ACTUAL	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
<b>ADMINISTRATION</b>									
Regular Wages	\$ 216,176	\$ 173,550	\$ 224,755	\$ 278,579	\$ 283,286	\$ 286,119	\$ 286,119	\$ 286,119	\$ 286,119
Gas Heating	\$ 8,412	\$ 8,626	\$ 11,000	\$ 13,000	\$ 11,000	\$ 10,900	\$ 11,500	\$ 11,500	\$ 11,600
Electricity	\$ 18,430	\$ 15,971	\$ 16,300	\$ 23,140	\$ 17,900	\$ 18,300	\$ 18,900	\$ 18,900	\$ 19,600
Water	\$ 161,936	\$ 172,544	\$ 188,025	\$ 195,400	\$ 184,400	\$ 188,800	\$ 192,900	\$ 192,900	\$ 194,200
Telephone Expense	\$ 15,834	\$ 22,515	\$ 14,000	\$ 14,000	\$ 15,600	\$ 16,900	\$ 15,400	\$ 15,400	\$ 15,800
Training And Education	\$ 21,292	\$ 9,720	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Business Expense	\$ 8,764	\$ 8,698	\$ 9,000	\$ 10,000	\$ 9,100	\$ 9,200	\$ 9,300	\$ 9,300	\$ 9,400
Financial Services	\$ 9,750	\$ 15,000	\$ 13,000	\$ 13,000	\$ 17,100	\$ 14,500	\$ 14,400	\$ 14,400	\$ 14,800
Building Maintenance/Repair	\$ 18,567	\$ 45,553	\$ 19,600	\$ 20,000	\$ 23,700	\$ 27,200	\$ 22,600	\$ 22,600	\$ 23,400
Equipment Maintenance/Repair	\$ 24,923	\$ 53,722	\$ 34,200	\$ 39,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Psychological Testing	\$ 3,937	\$ -	\$ 10,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Office Supplies	\$ 5,131	\$ 3,525	\$ 6,000	\$ 6,000	\$ 5,400	\$ 5,200	\$ 5,700	\$ 5,700	\$ 5,600
Automotive Fuel & Fluids	\$ 17,173	\$ 13,828	\$ 14,000	\$ 16,000	\$ 14,100	\$ 14,500	\$ 14,700	\$ 14,700	\$ 14,800
LAP Prem-Allingtn	\$ 35,865	\$ 37,751	\$ 40,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Health Insurance Premiums	\$ 1,065,381	\$ 1,369,305	\$ 1,589,467	\$ 1,680,033	\$ 1,797,635	\$ 1,923,470	\$ 2,058,113	\$ 2,058,113	\$ 2,202,181
Life Insurance Premiums	\$ 11,591	\$ 11,984	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
FICA-City's Share	\$ 47,519	\$ 57,660	\$ 57,768	\$ 58,400	\$ 59,000	\$ 59,800	\$ 59,800	\$ 59,800	\$ 59,800
Pension - City's Share	\$ 1,918,832	\$ 2,319,699	\$ 2,570,196	\$ 2,540,196	\$ 2,595,000	\$ 2,704,000	\$ 2,769,000	\$ 2,769,000	\$ 2,879,760
Pension - Additional Contribution	\$ -	\$ -	\$ 650,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Advance Funding OPEB Trust	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Heart & Hypertension	\$ 71,240	\$ 840	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Workers Comp Prem-Allingtown	\$ 84,066	\$ 304,030	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Personal Computers	\$ 14,573	\$ 15,619	\$ 25,000	\$ 32,000	\$ 22,200	\$ 23,700	\$ 25,700	\$ 25,700	\$ 25,900
Radio Equipment	\$ 446	\$ 777	\$ 4,000	\$ 4,000	\$ 2,500	\$ 2,800	\$ 3,300	\$ 3,300	\$ 3,200
Unallocated Contingency	\$ 41,122	\$ 2,795	\$ 190,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Miscellaneous	\$ 11,939	\$ 10,474	\$ 12,000	\$ 12,000	\$ 8,600	\$ 10,800	\$ 10,900	\$ 10,900	\$ 10,600
Allingtown Capital Projects	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Deficit Reduction	\$ -	\$ 5,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATION</b>	\$ 3,832,902	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,404,332	\$ 6,662,760

# FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

## ----- 5 YEAR FINANCIAL PLAN -----

	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
<b>OPERATIONS</b>									
Regular Wages	\$ 1,493,188	\$ 1,344,591	\$ 1,453,873	\$ 1,453,523	\$ 1,549,064	\$ 1,552,298	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339
Overtime	\$ 503,781	\$ 450,219	\$ 436,008	\$ 552,093	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Separation Pay	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Workers' Comp. Pay	\$ 46,939	\$ 42,860	\$ 17,604	\$ 4,416	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Expense - ERS Charge	\$ 239,735	\$ 248,157	\$ 291,776	\$ 273,438	\$ 296,034	\$ 308,800	\$ 312,900	\$ 317,300	\$ 322,100
Uniform Allowance - Full Time	\$ 15,103	\$ 9,017	\$ 10,590	\$ 16,000	\$ 28,000	\$ 15,900	\$ 15,900	\$ 15,900	\$ 15,900
Tools & Miscellaneous Equipment	\$ 16,887	\$ 11,005	\$ 15,600	\$ 66,000	\$ 88,850	\$ 45,400	\$ 54,000	\$ 63,600	\$ 63,000
Medical Supplies	\$ 14,968	\$ 17,419	\$ 19,725	\$ 24,000	\$ 30,000	\$ 22,800	\$ 24,100	\$ 25,200	\$ 25,500
Trucks	\$ 80,943	\$ 80,943	\$ 80,944	\$ 30,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement	\$ -	\$ -	\$ -	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125
<b>TOTAL OPERATIONS</b>	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
<b>TOTAL EXPENSES</b>	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724

<b>ADMINISTRATION</b>									
OPERATIONS	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760
<b>TOTAL EXPENSES</b>	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
<b>TOTAL EXPENSES</b>	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724

## CURRENT TAX CALCULATION

Net GL - Motor Vehicle	\$ 52,643,180	\$ 51,934,800	\$ 53,128,800	\$ 57,523,260	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230
Net GL - Real Estate/PP	\$ 472,680,905	\$ 469,767,658	\$ 479,582,523	\$ 495,341,903	\$ 568,606,571	\$ 575,381,382	\$ 582,213,053	\$ 589,102,154	\$ 595,384,643
<b>Net Grand List</b>	\$ 525,324,085	\$ 521,702,458	\$ 532,711,323	\$ 552,865,163	\$ 630,991,801	\$ 637,766,612	\$ 644,598,283	\$ 651,487,384	\$ 657,769,873

Mill Rate - MV	12.53	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Mill Rate - R/E, PP		14.02	14.02	14.02	11.62	11.66	12.04	12.29	12.60
Gross Tax Levy - MV					\$ 499,082	\$ 499,082	\$ 499,082	\$ 499,082	\$ 499,082
Gross Tax Levy - R/E, PP					\$ 6,608,231	\$ 6,707,035	\$ 7,011,414	\$ 7,240,726	\$ 7,504,169
Gross Tax Levy					\$ 7,107,313	\$ 7,206,117	\$ 7,510,496	\$ 7,739,808	\$ 8,003,251

Collection Rate					98.40%	98.40%	98.40%	98.40%	98.40%
Tax Levy - Current Year					\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
					-4.53%	1.39%	4.22%	3.05%	3.40%

# FIVE YEAR FINANCIAL PLAN - ALLINGTOWN GRAND LIST PROJECTIONS

Assessment	***** 5 YEAR FINANCIAL PLAN *****									
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST		
Net GL - Motor Vehicle Growth Factor	51,934,800 -1.35%	53,128,800 2.30%	57,523,260 8.27%	62,385,230 8.45%	62,385,230 0.00%	62,385,230 0.00%	62,385,230 0.00%	62,385,230 0.00%		
Real Estate/Personal Property Growth Factor	469,767,658 -0.62%	479,582,523 2.09%	495,341,903 3.29%	568,606,571 14.79%	574,292,637 1.000%	580,035,563 1.000%	585,835,919 1.000%	591,694,278 1.000%		
Development Impact - Forest Manor	-	-	-	-	664,615	1,329,230	1,993,845	1,993,845		
Development Impact - Park View	-	-	-	-	424,130	848,260	1,272,390	1,696,520		
Development Impact -	-	-	-	-	-	-	-	-		
Real Estate/Personal Property Total	469,767,658	479,582,523	495,341,903	568,606,571	575,381,382	582,213,053	589,102,154	595,384,643		
<b>Total Net Grand List</b>	<b>521,702,458</b>	<b>532,711,323</b>	<b>552,865,163</b>	<b>630,991,801</b>	<b>637,766,612</b>	<b>644,598,283</b>	<b>651,487,384</b>	<b>657,769,873</b>		
<b>Original Grand List Assumptions</b>	<b>521,702,458</b>	<b>523,146,153</b>	<b>523,424,443</b>	<b>542,562,318</b>	<b>542,840,608</b>					

**MEMORANDUM**  
**Municipal Accountability Review Board**

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund, OPM  
**Subject:** Overview of ARPA Funding  
**Date:** July 16, 2021

**Background**

The American Rescue Plan Act (ARPA) of 2021 provides a total of about \$130 billion for local governments across the U.S., including \$1.56 billion for local governments in Connecticut. Of the total amount allocated for local governments in Connecticut, approximately \$692.5 million was allocated for county governments. Since Connecticut does not have functioning county government, the funding allocated for counties will be distributed among cities and towns. The table below shows the ARPA funds allocated for each of the municipalities designated for MARB oversight including the additional allocations resulting from the distribution of the county funding.

<b>Municipality</b>	<b>Municipality's Allocation</b>	<b>Distribution of County Allocation</b>	<b>Total ARPA Funds</b>
Hartford	88,500,760	23,717,465	112,218,225
Sprague	290,795	555,327	846,122
West Haven	18,399,281	10,609,295	29,008,576

The U.S. Treasury has provided guidance regarding eligible uses, reporting requirements and other aspects of the funding through an Interim Final Rule issued on May 10 and supplemented by several FAQ documents since then. The comment period for the Interim Rule closed July 16. The date that the Final Rule will be issued has not yet been set.

**Eligible Uses**

The Act identified four categories of eligible uses for the recovery funds provided to state and local governments, which are further explained in the Interim Final Rule. The four categories of eligible uses are:

1. Response to Public Health and Economic Impacts:
  - a. Public Health Impacts: Measures to control the spread of the disease and to care for the sick fall within this sub-category. Adaptations to public facilities to meet pandemic operational needs are considered part of the response to the public health impacts as well. This category also extends to measure to address mental health impacts, substance abuse, domestic violence, the deferral of preventive health measures, and

inequities resulting from the disparate health impact on certain demographic groups and low-income communities.

- i. Examples of eligible uses include COVID-19 mitigation and prevention, medical expenses, behavioral health care, public health and safety staff (payroll and benefits), and improvements to public health programs
  - b. **Economic Impacts:** This sub-category covers measures that respond to the negative economic impacts on both households and individuals as well as businesses. As is the case with public health impacts, funds in this sub-category may address the disparate economic impact on certain demographic groups and low-income communities. Uses must be designed to address the economic harm resulting from, or made worse by, the pandemic. Responses to the economic impacts must be related to and reasonably proportional to the extent and type of harm experienced.
    - i. Examples of eligible uses include assistance to unemployed workers, assistance to households (rent, food, utilities, eviction and homelessness prevention), loans or grants to small businesses and non-profits, aid to impacted industries, investments in housing and neighborhoods, addressing educational disparities, and promoting healthy childhood environments
2. **Premium Pay to Essential Workers:** Premium pay for essential workers is an eligible use of ARPA funds. Essential workers are workers who “maintain the continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and wellbeing of their communities.” This category allows for premium pay of up to an additional \$13/hour (capped at \$25,000 per person). Retroactive payments are allowed.
3. **To Provide Government Services to the Extent of the Reduction in Revenue:** This category is intended to help restore, and avoid further cuts to, government services resulting from revenue losses during the pandemic. In the Interim Final Rule, government services is interpreted broadly to include general capital expenditures. However, the amount that a recipient may spend under this category is capped to the level of revenue loss calculated.
  - a. **Revenue loss calculation:** The methodology for calculating the revenue loss involves establishing the municipality’s baseline revenues (FY 2019 for municipalities with 6/30 fiscal year end). A growth adjustment is applied to the baseline revenues to estimate what the municipality’s revenues would have been in non-pandemic circumstances (referred to as the “counterfactual revenue” in the Interim Rule). Then, the municipality’s actual revenues are compared to the counterfactual revenue to determine the revenue loss. The amount of lost revenue calculated is the cap on expenditures a municipality may make within this category.
  - b. Examples of eligible expenses in this category include maintenance or pay-as-you-go infrastructure, modernization of cybersecurity, health services, environmental remediation, school or educational services, public safety services
4. **Investments in Water, Sewer and Broadband Infrastructure:**
  - a. **Water and Sewer Infrastructure:** Eligible uses in this category align with the types and categories of projects that would be eligible for assistance through the Clean Water State Revolving Fund (CWSRF) or the Drinking Water State Revolving Fund (DWSRF).

- i. Examples of eligible drinking water system improvements include construction or upgrades of facilities and transmission, distribution and storage systems, and the replacement of lead service lines
  - ii. Examples of eligible wastewater infrastructure improvements include construction of wastewater treatment infrastructure, management and treatment of stormwater, and infrastructure for water re-use
- b. Broadband Infrastructure: The Act's funding for broadband infrastructure is designed to extend services meeting adequate speeds to unserved and underserved households and businesses. Recipients have flexibility in identifying specific locations to be served and in designing projects.

### **Restrictions on Use of Funds**

The Act specifies several prohibited uses of the recovery funds:

- To offset a reduction in net tax revenue resulting from a change in tax rate, rebate, deduction, credit, or otherwise
- To deposit into any pension fund
- Replenishing fund balance or reserve accounts
- Payments for legal settlements
- Outstanding debt

### **Timeline for Use of Funds**

Funds may be used to cover eligible costs incurred between March 3, 2021 and December 31, 2024. Funds that have been obligated prior to December 31, 2024 may be expended after that date provided that obligated funds are fully expended by December 31, 2026.

### **Reporting Requirements**

Entitlement Communities (Hartford, West Haven):

- Interim Report – August 31, 2021
- Quarterly Reports – Beginning October 31, 2021

Non-Entitlement Communities (Sprague)

- No Interim Report required
- Annual Report – due annually by October 31