

DPW/Parks Department Crosswalk

DESCRIPTION	DPW 2022	DPW 2023	PARKS 2023	TOTAL 2023 DPW + Parks	Difference
REGULAR PAYROLL	4,661,252	4,153,091	649,503	4,802,594	141,342
PART-TIME PAYROLL	52,037	52,037	0	52,037	0
OVERTIME EARNINGS	230,900	241,577	22,541	264,118	33,218
OVERTIME EARNINGS - SNOW REMOV	280,000	280,000	0	280,000	0
SEASONAL PAYROLL	111,000	85,680	42,840	128,520	17,520
HOLIDAY PAY	12,202	15,000	0	15,000	2,798
PAY DIFFERENTIAL	38,840	38,840	0	38,840	0
WORK ATTENDANCE BONUS	11,198	9,885	0	9,885	(1,313)
LONGEVITY BONUS	33,400	25,400	2,600	28,000	(5,400)
SOCIAL SECURITY CONTRIBUTIONS	385,573	351,352	48,361	399,713	14,140
RETIREMENT CONTRIBUTIONS	0	0	0	0	0
FEES AND PROFESSIONAL SERVICES	335,291	318,921	25,000	343,921	8,630
RENTAL AND STORAGE	50,000	50,000	0	50,000	0
CONTRACTED PROPERTY SERVICES	1,997,065	1,067,065	930,000	1,997,065	0
UTILITIES - WATER	120,000	132,710	0	132,710	12,710
UTILITIES - WATER - FTC	2,800	2,800	0	2,800	0
UTILITIES - GAS	251,000	251,000	0	251,000	0
UTILITIES-GAS-FTC	22,000	22,000	0	22,000	0
UTILITIES - ELECTRIC	637,875	637,875	0	637,875	0
UTILITIES-ELECTRIC-FTC	56,700	56,700	0	56,700	0
UTILITIES-ELECTRIC-PPA	78,750	78,750	0	78,750	0
UTILITIES-ELECTRIC-LOAN PYMT	184,188	0	0	0	(184,188)
HEATING FUEL	16,000	16,000	0	16,000	0
HEATING FUEL-FTC	0	0	0	0	0
MOTOR VEHICLE FUEL AND LUBE	157,080	230,708	20,572	251,280	94,200
MAINT/REPAIR EQUIPMENT	22,000	22,000	0	22,000	0
MAINT/REPAIR OF BLDGS & GROUND	468,000	446,000	22,000	468,000	0
MAINT/REPAIR AUTOMOTIVE	385,000	385,000	0	385,000	0
MAINT/REPAIR IMPROVED ROADS	400,000	400,000	0	400,000	0
MAINT/REPAIR UNIMPROVED ROADS	0	0	0	0	0
MATERIALS FOR MAINT/REPAIR	650,000	620,000	30,000	650,000	0
COMMUNICATIONS	25,490	31,560	1,200	32,760	7,270
LAUNDRY AND LINEN	6,500	6,500	0	6,500	0
PRINTING BINDING & PHOTOGRAPH	2,400	2,400	0	2,400	0
CLOTHING AND DRY GOODS	12,292	16,350	2,200	18,550	6,258
CLEANING AND JANITORIAL SUPPLI	45,000	45,000	0	45,000	0
SPECIAL DEPARTMENTAL SUPPLIES	151,500	127,500	24,000	151,500	0
POSTAGE	500	500	0	500	0
CAPITAL OUTLAY	277,700	616,000	45,000	661,000	383,300
FLEET MAINTENANCE-CAPITAL	0	0	0	0	0
CAPITAL - ASPHALT PAVING	1,000,000	1,000,000	0	1,000,000	0
CAPITAL - SIDEWALK MAINTENANCE	80,000	80,000	0	80,000	0
EDUCATIONAL AND MEMBERSHIPS	6,500	7,500	1,500	9,000	2,500
TRAVEL AND MEETINGS	7,000	7,000	0	7,000	0
TOWN FACILITIES COMMISSION	0	0	0	0	0
FEMA- EXPENSE	0	0	0	0	0
	13,265,033	11,930,701	1,867,317	13,798,018	532,985

4.02%

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FAIRFIELD TOWN
YTD BUDGET

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FOR 2022 13

ACCOUNTS FOR: 124 Recreation Trust	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
NO PROJECT	3,783	0	3,783	104,214.58	.00	-100,431.58	2754.8%
10100 SOFTBALL-WOMEN'S	5,500	0	5,500	4,764.56	.00	735.44	86.6%
10110 VOLLEYBALL	4,350	0	4,350	355.08	.00	3,994.92	8.2%
10120 SOFTBALL-OVER 35	7,350	0	7,350	11,346.88	.00	-3,996.88	154.4%
10130 SOFTBALL-MEN'S WEDNESDAY	8,350	0	8,350	7,723.42	.00	626.58	92.5%
10140 SOFTBALL-MEN'S THURSDAY	8,750	0	8,750	6,418.60	.00	2,331.40	73.4%
10160 GUITAR LESSONS	10,000	0	10,000	1,464.00	.00	8,536.00	14.6%
10210 TENNIS-JR. CLINICS	140,000	0	140,000	100,319.98	.00	39,680.02	71.7%
10300 BASKETBALL-MEN'S LEAGUE	8,650	0	8,650	3,886.86	145.00	4,618.14	46.6%
10310 BASKETBALL-JUNIOR LEAGUE	45,100	0	45,100	18,096.43	.00	27,003.57	40.1%
10330 UNIFORMS	25,000	0	25,000	9,119.00	.00	15,881.00	36.5%
10340 SNOWFLAKE DANCE	0	0	0	1,339.84	.00	-1,339.84	100.0%
10390 SOCCER FOR PRE-SCHOOL	11,800	0	11,800	3,415.85	.00	8,384.15	28.9%
10400 SOCCER-YOUTH	54,650	0	54,650	26,312.39	518.05	27,819.56	49.1%
10430 SOCCER-REFEREE COURSE	1,325	0	1,325	.00	.00	1,325.00	.0%
10440 PICKLEBALL	9,000	0	9,000	.00	.00	9,000.00	.0%
10450 LACROSSE SKILLS AND DRILLS	7,000	0	7,000	.00	.00	7,000.00	.0%
10460 CREATE A COMIC	0	0	0	1,183.34	.00	-1,183.34	100.0%
10470 FENCING	8,000	0	8,000	1,582.00	.00	6,418.00	19.8%
10480 MAD SCIENCE	0	0	0	11,803.00	.00	-11,803.00	100.0%
10490 GRIT NINJA	0	0	0	6,188.00	.00	-6,188.00	100.0%
10500 PLAYGROUNDS-SUMMER FUN	52,600	0	52,600	51,812.19	.00	787.81	98.5%
10510 PLAYGROUNDS-PLAYGROUND	316,200	750,000	1,066,200	254,652.56	.00	811,547.44	23.9%
10520 PLAYGROUNDS-ACTION SQUAD	96,050	0	96,050	32,273.51	.00	63,776.49	33.6%
10530 ADAPTIVE RECREATION	4,500	0	4,500	29,573.39	.00	-25,073.39	657.2%
10600 BOOST & FITCLUB	50	0	50	36,554.40	.00	-36,504.40	*****%
10610 CAMPS/LESSONS-TEEN ADVENTURE	12,050	0	12,050	3,005.00	.00	9,045.00	24.9%
10620 GOLF LESSONS	0	0	0	54,603.00	.00	-54,603.00	100.0%
10630 THE BAR METHOD	900	0	900	.00	.00	900.00	.0%
10640 CONTRACTOR-FIRST AID	9,000	0	9,000	.00	.00	9,000.00	.0%
10650 MAGGIE TAYLOR YOGA	9,000	0	9,000	11,924.50	.00	-2,924.50	132.5%
10660 CAMPS/LESSONS-CRAFTS & MORE	6,300	0	6,300	.00	.00	6,300.00	.0%
10670 YOUTH MULTI-SPORTS	9,000	0	9,000	1,093.47	.00	7,906.53	12.1%
10680 OVERTIME ATHLETICS	20,000	0	20,000	.00	.00	20,000.00	.0%
10700 CHESS WIZARDS	2,000	0	2,000	5,741.60	.00	-3,741.60	287.1%
10710 FLAG FOOTBALL	0	0	0	178.00	.00	-178.00	100.0%
10720 FOOD EXPLORERS	0	0	0	1,152.00	.00	-1,152.00	100.0%
10730 OTHER REC-CONCERTS	6,500	0	6,500	57,918.97	.00	-51,418.97	891.1%
10740 OTHER REC-TEEN THEATRE	49,300	0	49,300	32,628.79	.00	16,671.21	66.2%
10760 OTHER REC-PENFIELD RENOVATION	0	0	0	15,906.96	.00	-15,906.96	100.0%
10770 THE BATTING CAGE	6,000	0	6,000	3,900.40	.00	2,099.60	65.0%
10780 OTHER REC-NEW MOTHER'S SUPPOR	600	0	600	.00	.00	600.00	.0%
10800 FITNESS CENTER	787	0	787	76,201.88	7,097.20	-82,512.08	*****%
10810 CAMPS/LESSONS-IRISH DANCE LES	12,000	0	12,000	.00	.00	12,000.00	.0%



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FAIRFIELD TOWN
YTD BUDGET

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FOR 2022 13

ACCOUNTS FOR:
124 Recreation Trust

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10820 OTHER REC-LANGUAGE CLASS	13,000	0	13,000	.00	.00	13,000.00	.0%
10850 OTHER REC-FILMMAKING CLASS	8,000	0	8,000	.00	.00	8,000.00	.0%
10860 E-SPORTS	13,696	0	13,696	.00	.00	13,696.00	.0%
10870 OTHER REC-PRE-TEEN THEATRE	19,220	0	19,220	.00	.00	19,220.00	.0%
10880 JUVENILE REVIEW BOARD	1,000	0	1,000	.00	.00	1,000.00	.0%
10890 ART STROKES	4,500	0	4,500	3,846.40	.00	653.60	85.5%
10900 YOUTH SERVICE-BEANERY	17,200	0	17,200	.00	.00	17,200.00	.0%
10901 SPC-RENTALS	5,007	0	5,007	.00	.00	5,007.00	.0%
10902 COMMUNITY GARDENS	50,000	0	50,000	.00	.00	50,000.00	.0%
10903 SPC-FAIRFIELD TENNIS	10,000	0	10,000	.00	.00	10,000.00	.0%
10905 SCIENCE CAMP	5,000	0	5,000	.00	.00	5,000.00	.0%
10907 CORN HOLE	0	0	0	115.08	.00	-115.08	100.0%
10910 OTHER REC-VERMONT SYSTEMS	0	0	0	22,922.79	.00	-22,922.79	100.0%
10940 BI-ANNUAL BROCHURE	38,500	0	38,500	14,219.64	.00	24,280.36	36.9%
10950 FIELD IMPROVEMENT	0	0	0	127,836.60	.00	-127,836.60	100.0%
10960 GOLF MEMORIAL BENCHES	0	0	0	22,944.47	265.00	-23,209.47	100.0%
10970 SUPER TOTS	0	0	0	2,189.60	.00	-2,189.60	100.0%
TOTAL Recreation Trust	1,156,568	750,000	1,906,568	1,182,729.01	8,025.25	715,813.74	62.5%

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FAIRFIELD TOWN
YTD BUDGET

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FOR 2022 13

ACCOUNTS FOR: 124 Recreation Trust	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
NO PROJECT	0	0	0	-2,670.80	2,670.80	100.0%
10110 VOLLEYBALL	0	0	0	150.00	-150.00	100.0%
10130 SOFTBALL-MEN'S WEDNESDAY	0	0	0	-100.00	100.00	100.0%
10160 GUITAR LESSONS	0	0	0	-6,690.00	6,690.00	100.0%
10200 TENNIS-ADULT TOURNEY	0	0	0	-1,680.00	1,680.00	100.0%
10210 TENNIS-JR. CLINICS	0	0	0	-119,430.50	119,430.50	100.0%
10300 BASKETBALL-MEN'S LEAGUE	0	0	0	-4,025.00	4,025.00	100.0%
10310 BASKETBALL-JUNIOR LEAGUE	0	0	0	-52,850.00	52,850.00	100.0%
10330 UNIFORMS	0	0	0	-21,550.00	21,550.00	100.0%
10340 SNOWFLAKE DANCE	0	0	0	-3,070.50	3,070.50	100.0%
10390 SOCCER FOR PRE-SCHOOL	0	0	0	-22,350.00	22,350.00	100.0%
10400 SOCCER-YOUTH	0	0	0	-86,990.00	86,990.00	100.0%
10430 SOCCER-REFEREE COURSE	0	0	0	-1,085.00	1,085.00	100.0%
10460 CREATE A COMIC	0	0	0	-2,854.17	2,854.17	100.0%
10470 FENCING	0	0	0	-4,321.00	4,321.00	100.0%
10480 MAD SCIENCE	0	0	0	-5,000.00	5,000.00	100.0%
10490 GRIT NINJA	0	0	0	-23,240.00	23,240.00	100.0%
10500 PLAYGROUNDS-SUMMER FUN	0	0	0	-114,840.50	114,840.50	100.0%
10510 PLAYGROUNDS-PLAYGROUND	0	0	0	-452,595.00	452,595.00	100.0%
10520 PLAYGROUNDS-ACTION SQUAD	0	0	0	-43,387.50	43,387.50	100.0%
10530 ADAPTIVE RECREATION	0	0	0	-8,120.00	8,120.00	100.0%
10600 BOOST & FITCLUB	0	0	0	-36,639.50	36,639.50	100.0%
10610 CAMPS/LESSONS-TEEN ADVENTURE	0	0	0	-22,800.00	22,800.00	100.0%
10620 GOLF LESSONS	0	0	0	-38,240.00	38,240.00	100.0%
10650 MAGGIE TAYLOR YOGA	0	0	0	-17,046.00	17,046.00	100.0%
10670 YOUTH MULTI-SPORTS	0	0	0	-156.25	156.25	100.0%
10700 CHESS WIZARDS	0	0	0	-5,840.00	5,840.00	100.0%
10705 FARMER'S MARKET	0	0	0	-725.00	725.00	100.0%
10720 FOOD EXPLORERS	0	0	0	160.00	-160.00	100.0%
10740 OTHER REC-TEEN THEATRE	0	0	0	-32,684.50	32,684.50	100.0%
10770 THE BATTING CAGE	0	0	0	-1,393.00	1,393.00	100.0%
10800 FITNESS CENTER	0	0	0	-68,261.21	68,261.21	100.0%
10820 OTHER REC-LANGUAGE CLASS	0	0	0	-210.00	210.00	100.0%
10840 CONTRACTOR-OUTDOOR STROLLER S	0	0	0	-1,272.50	1,272.50	100.0%
10890 ART STROKES	0	0	0	-9,608.00	9,608.00	100.0%
10902 COMMUNITY GARDENS	0	0	0	-575.00	575.00	100.0%
10907 CORN HOLE	0	0	0	-3,000.00	3,000.00	100.0%
10960 GOLF MEMORIAL BENCHES	0	0	0	-6,600.00	6,600.00	100.0%
10970 SUPER TOTS	0	0	0	-9,758.00	9,758.00	100.0%
TOTAL Recreation Trust	0	0	0	-1,231,348.93	1,231,348.93	100.0%

Penfield**01007030 51030 Part Time Staff**

Two (2) Assistant Directors	1930 Hours	\$16.50	<u>\$31,845</u>
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July – 31

August- 31

Sept - 5

October +/- 14

May +/- 19

June – 30

81 Days x 10 hours daily	810 Hours Assistant Director x \$16.50	<u>\$13,365</u>
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140 Events x 8 hours	1120 Hours Assistant Director x \$16.50	<u>\$18,480</u>
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\$31,845

01007030 51070 Seasonal Staff

Maintenance 81 Days x 10 hours (1 Maintenance)	810 hours x \$15.50	<u>\$12,555</u>
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Locker 81 Days x 10 hours daily	810 hours x \$15.50	<u>\$12,555</u>
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Parking 130 Days x 10 hours (2 Parking Attendants)	2600 hours x \$15.50	<u>\$40,300</u>
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Party 140 Events	8 Hours per Event	2 Attendants per Event \$15.50	<u>\$34,720</u>
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\$100,130

Total	<u>\$131,975</u>
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Police Outside Jobs

FY	Revenue	Expense	Net	Balance
2012				\$ 262,339
2013	\$ 1,470,821	\$ 1,562,321	\$ (91,500)	\$ 170,839
2014	\$ 1,687,305	\$ 1,561,909	\$ 125,396	\$ 296,235
2015	\$ 1,603,642	\$ 1,557,923	\$ 45,719	\$ 341,954
2016	\$ 1,583,983	\$ 1,677,210	\$ (93,227)	\$ 248,727
2017	\$ 1,688,696	\$ 1,754,707	\$ (66,011)	\$ 182,716
2018	\$ 2,105,762	\$ 2,141,014	\$ (35,252)	\$ 147,464
2019	\$ 2,765,891	\$ 2,677,350	\$ 88,541	\$ 236,005
2020	\$ 3,642,236	\$ 2,892,247	\$ 749,989	\$ 985,994
2021	\$ 2,465,910	\$ 2,397,207	\$ 68,703	\$ 1,054,697
YTD 2022	\$ 1,747,083	\$ 1,586,745	\$ 160,338	\$ 1,215,035

Town of Fairfield

2021 Pension Valuations

February 23, 2022

Jennifer M. Castelhana, FSA



What we're working on

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Milliman Medical Index

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About Milliman

1,000+ *public sector pension and OPEB clients*

1,100+ *pension outsourcing clients*

3,000+ *actuarial and consulting clients*

Top 10 *largest pension administrators in mid to large market*

250+ *Best-in-Class Awards from PLANSPONSOR Magazine*

64 million *healthcare data for plan members*

1947 *the year we were founded*

\$1.3 B *firm revenues in 2020*

4,300 *company employees*

68 *offices around the globe*

The annual pension valuations

- Collect membership census data as of each July 1
- Review asset performance
- Analyze events of the past year and how they impact each plan's funded status
- Monitor trends over the past several years
- Set assumptions about future events
- Calculate liability for future benefits
- Determine the Town's contribution

Funding terminology

- **Accrued Liability** = cost of benefits earned in **past** years
- **Actuarial Value of Assets** = plan assets with market gains or losses phased in over 5 years
- **Unfunded Accrued Liability** = Accrued Liability minus Actuarial Value of Assets
- **Past Service Cost** = amortization payment to pay off the Unfunded Accrued Liability and get to 100% funded in 20 years

Funding terminology

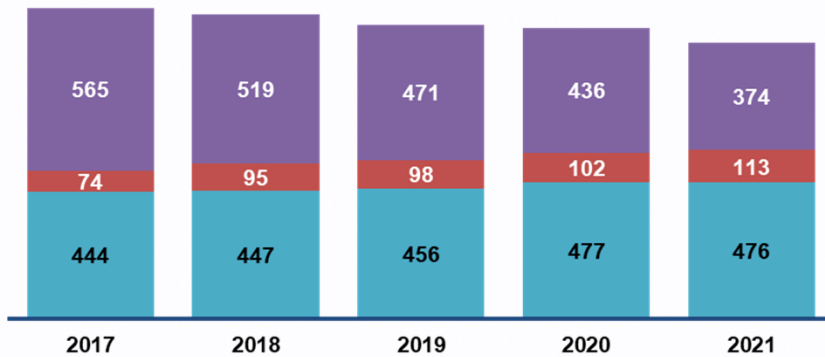
- **Normal Cost** = cost of benefits earned **this** year
- We net **expected member contributions** out of the Normal Cost
- We add **expected administrative expenses** that are paid out of pension trust assets
- **Actuarially Determined Contribution** = Past Service Cost plus Net Normal Cost plus Interest

Plan Population

Based on July 1, 2021 valuations

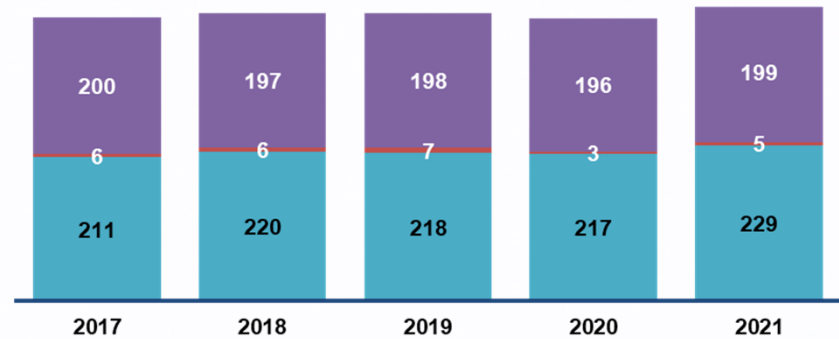
Town Plan Members

- Active members
- Terminated vested members
- Members in pay status



Police and Fire Plan Members

- Active members
- Terminated vested members
- Members in pay status



Active Members

Town Plan Members

Age	Service							Total
	0-4	5-9	10-14	15-19	20-24	25-29	30+	
< 25								0
25-29								0
30-34		9	7					16
35-39		2	4	1				7
40-44		6	8	5	1			20
45-49		8	15	9	3			35
50-54	1	6	11	14	18	4	2	56
55-59	1	15	23	24	11	9	14	97
60-64	1	7	21	26	19	6	11	91
65+		7	2	16	15	5	7	52
Total	3	60	91	95	67	24	34	374

Police and Fire Plan Members

Age	Service							Total
	0-4	5-9	10-14	15-19	20-24	25-29	30+	
< 25	6							6
25-29	8	1						9
30-34	17	19	6					42
35-39	4	4	7	3				18
40-44	1	3	3	7	8			22
45-49	1	2	1	7	19	4		34
50-54		1		12	14	9	5	41
55-59	1	2	2	2	3	6	1	17
60-64				1			4	5
65+		1				1	3	5
Total	38	33	19	32	44	20	13	199

Plan Assets

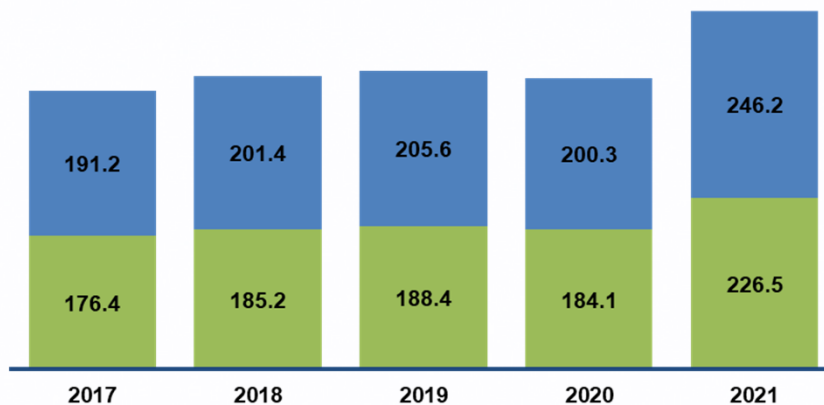
Based on July 1, 2021 valuations

Actuarial value: market gains or losses are recognized gradually over 5 years.

Because of this asset smoothing mechanism, the market dips only gradually increased the Town's pension contributions. Similarly, recent market gains gradually decrease the Town's pension contributions

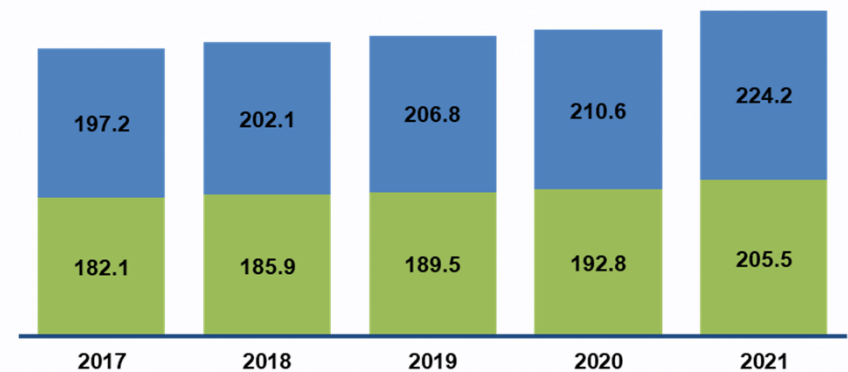
Market Value of Assets (\$ millions)

■ Town ■ Police and Fire



Actuarial Value of Assets (\$ millions)

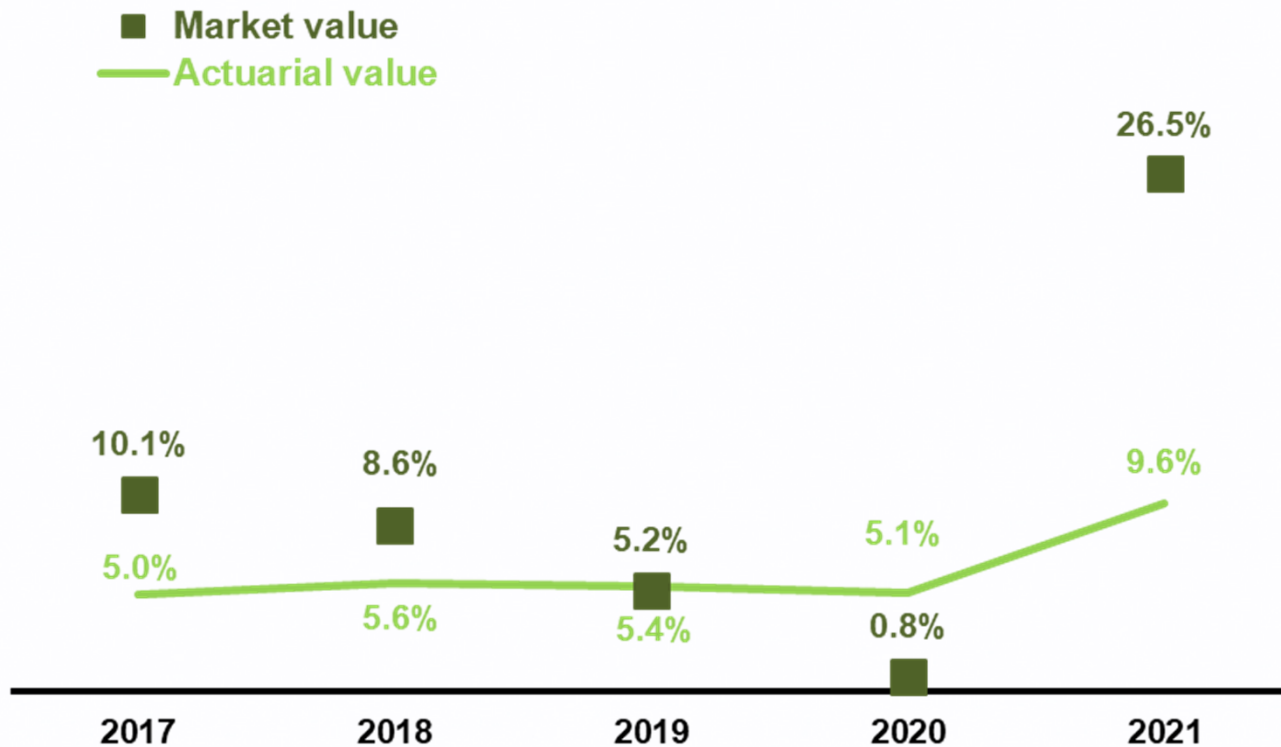
■ Town ■ Police and Fire



Investment Returns

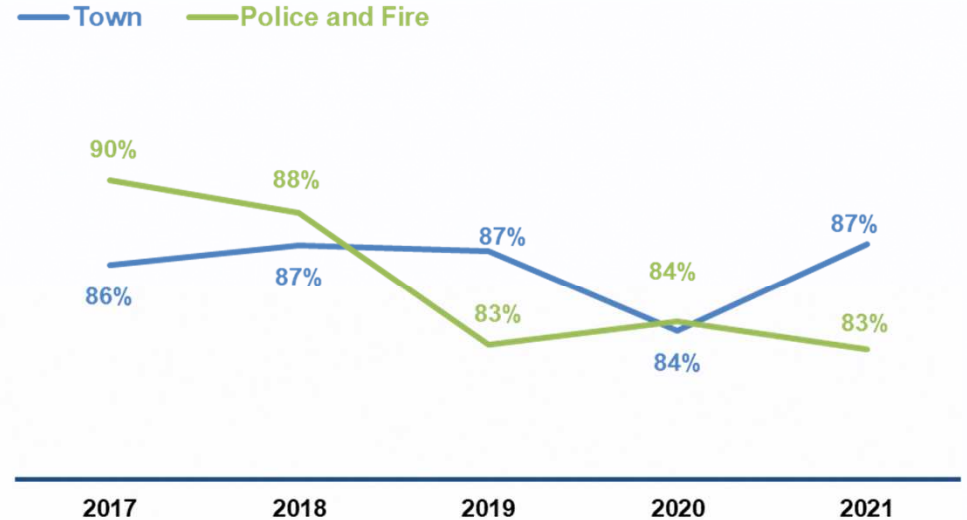
Based on July 1, 2021 valuations

The Actuarial Value is much more stable over time than is the Market Value.

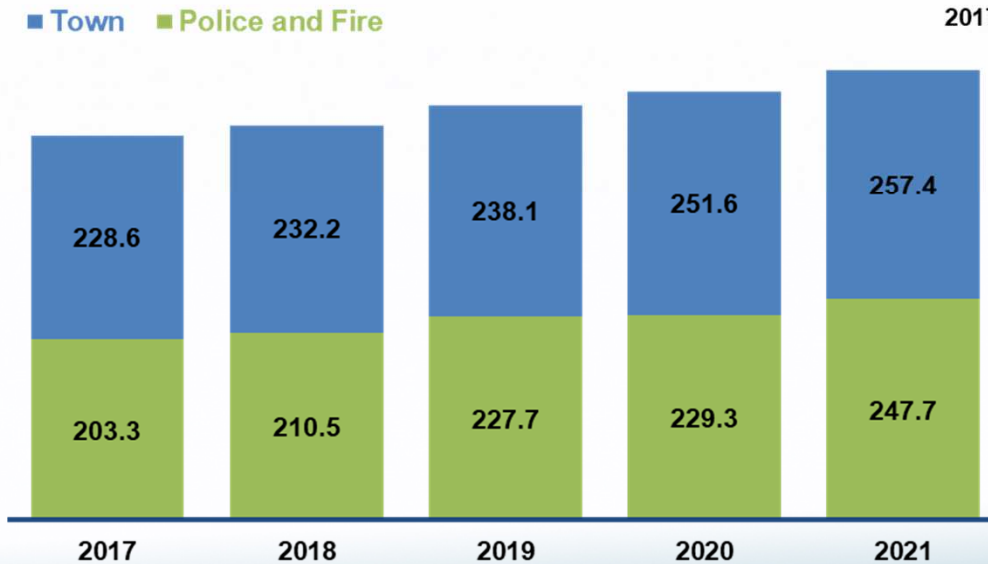


Funded Status

Funded Ratio

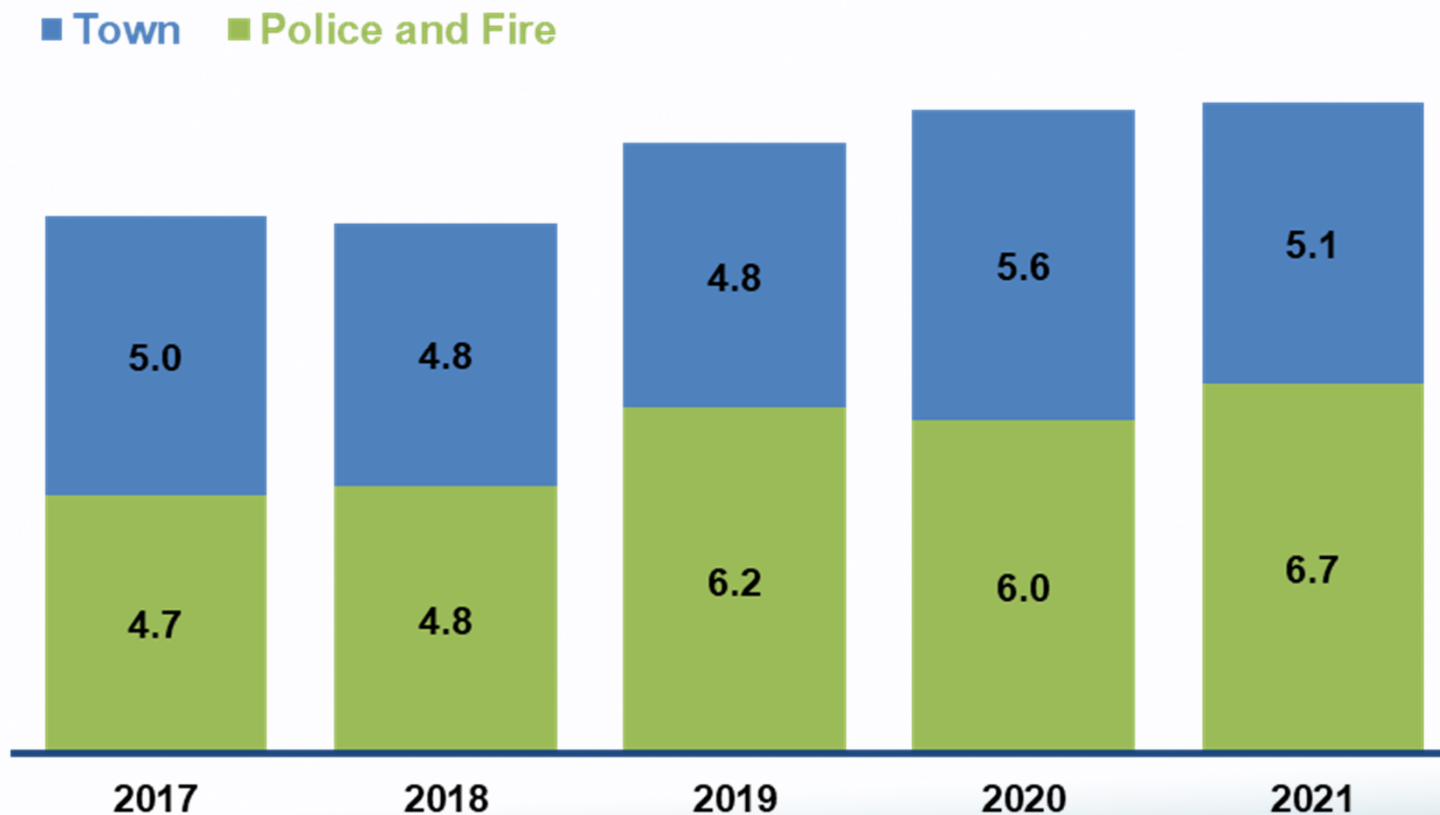


Accrued Liability (\$ millions)



Actuarially Determined Contribution

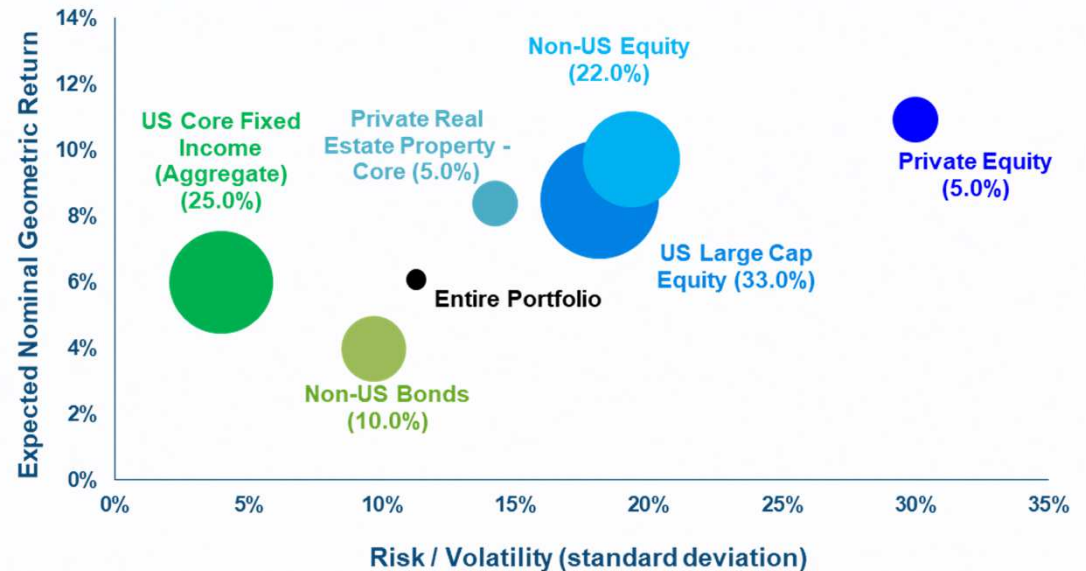
Actuarially Determined Contribution (\$ millions)



Interest Rate Assumption

Aggregate of Town and Police & Fire Plans

The interest rate assumption is based on the expected long-term return of the plan's investments. Using Milliman's June 30, 2021 Capital Market Assumptions, the target asset allocation has the following risk / return dimensions:

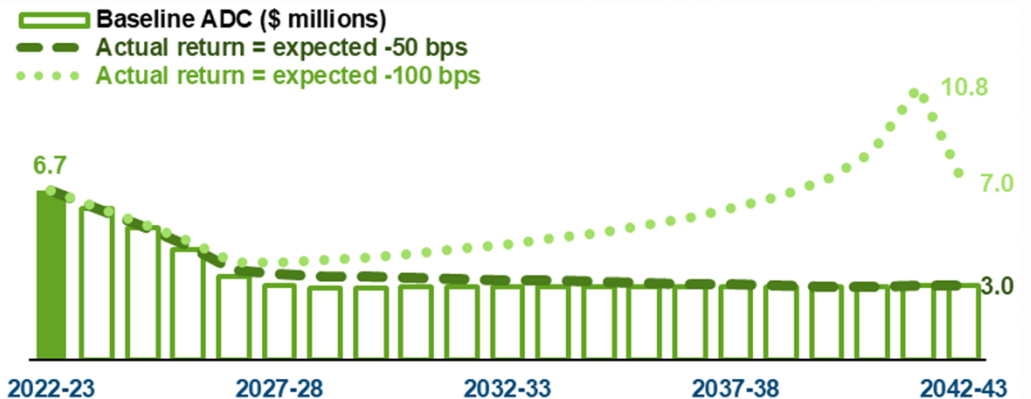


Distribution of Expected Nominal Returns Over Time Without Margin for Manager Alpha

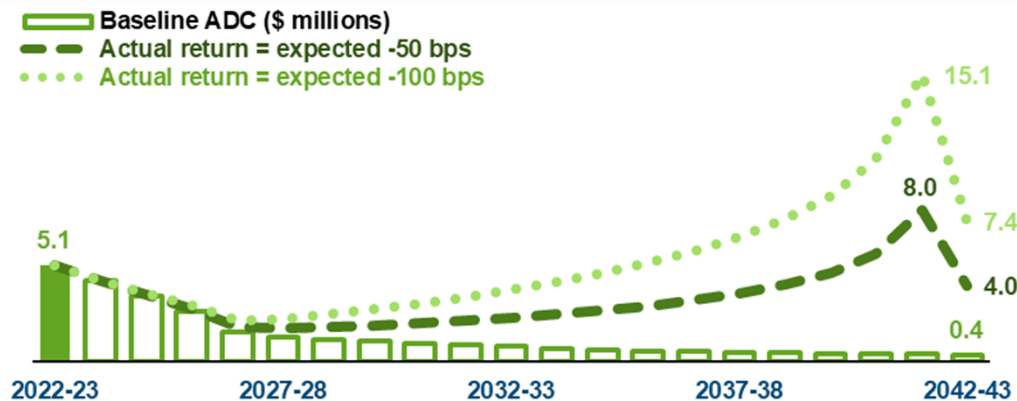


Long Range Forecast

Police and Fire Plan



Town Plan



This forecast is based on the results of the July 1, 2021 actuarial valuation and assumes that the Town will pay the Actuarially Determined Contribution each year, the assets will return the assumed interest rate on a market value basis each year, and there are no future changes in the actuarial methods or assumptions or in the plan provisions. 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 not be less than 10 years in order to shield the Town from contribution volatility. Actual results at each point in time will yield different values, reflecting the actual experience of the plan membership and assets.

Summary of Key Results - Town

			2021		
	2020 Results from H&H Report	Milliman Replication of 2020 Results	Baseline	Lower Interest Rate	Reflect Full Year of Interest
Interest Rate	7.00%	7.00%	7.00%	6.90%	6.90%
Accrued Liability	\$251,623,592	\$250,949,150	\$254,609,849	\$257,402,368	\$257,402,368
Actuarial Value of Assets	210,648,519	210,648,519	224,154,848	224,154,848	224,154,848
Unfunded Accrued Liability	40,975,073	40,300,631	30,455,001	33,247,520	33,247,520
Funded Ratio	83.7%	83.9%	88.0%	87.1%	87.1%
Amortization Period	21	21	20	20	20
Amortization Growth Rate	0.00%	0.00%	0.00%	0.00%	0.00%
Past Service Cost	3,534,158	3,475,986	2,686,669	2,912,985	2,912,985
Total Normal Cost	2,861,577	2,890,349	2,542,458	2,606,274	2,606,274
Expected Employee Contributions	1,045,634	1,049,143	926,707	926,707	926,707
Expected Expenses	155,000	155,000	143,000	143,000	143,000
Net Normal Cost	1,970,943	1,996,206	1,758,751	1,822,567	1,822,567
Interest*	97,692	97,131	79,322	83,145	326,753
Contribution for FY 2022-23	5,602,793	5,569,323	4,524,742	4,818,697	5,062,305

* H&H methodology: one year of payroll growth (0.0%) on Total Normal Cost less Expected Employee Contributions and one year of inflation (2.4%) on Expected Expenses; then three months of interest (7.0%) on Past Service Cost plus adjusted Net Normal Cost

Summary of Key Results – Police & Fire

	2020 Results from H&H Report	Milliman Replication of 2020 Results	2021		Reflect Full Year of Interest
			Baseline	Lower Interest Rate	
Interest Rate	7.00%	7.00%	7.00%	6.90%	6.90%
Accrued Liability	\$229,256,962	\$229,418,318	\$244,728,898	\$247,659,025	\$247,659,025
Actuarial Value of Assets	192,821,729	192,821,729	205,522,514	205,522,514	205,522,514
Unfunded Accrued Liability	36,435,233	36,596,589	39,206,384	42,136,511	42,136,511
Funded Ratio	84.1%	84.0%	84.0%	83.0%	83.0%
Amortization Period	21	21	20	20	20
Amortization Growth Rate	0.00%	0.00%	0.00%	0.00%	0.00%
Past Service Cost	3,142,590	3,156,507	3,458,697	3,691,794	3,691,794
Total Normal Cost	3,425,079	3,433,184	3,257,163	3,348,776	3,348,776
Expected Employee Contributions	892,843	907,435	932,937	932,937	932,937
Expected Expenses	141,000	141,000	131,000	131,000	131,000
Net Normal Cost	2,673,236	2,666,749	2,455,226	2,546,839	2,546,839
Interest*	190,216	190,118	184,452	191,655	430,466
Actuarially Determined Contribution for FY 2022-23	6,006,042	6,013,374	6,098,375	6,430,288	6,669,099

* H&H methodology: one year of payroll growth (3.4%) on Total Normal Cost less Expected Employee Contributions and one year of inflation (2.4%) on Expected Expenses; then three months of interest (7.0%) on Past Service Cost plus adjusted Net Normal Cost

Other Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted committed, or assigned to expenditures for specific purposes. The nature and purpose of each Special Revenue Fund is as follows:

Fund	Funding Source	Function
Special Assessments	Sewer and beach assessments	Accumulation of resources for debt retirement
Community Development Block Grant	Federal grant	Community development programs
Special Education	State and Federal grants, custodial fees, continuing education and summer school programs	School related programs
Recreation	User fees	Recreation programs
Public Safety	State and Federal grants/ charges for services and contributions	Public safety programs
Shellfish	Permit fees	Stocking shellfish beds
Affordable Housing	Permits and fees	Support the Town's affordable housing programs
ARPA fund	Federal grant	Pandemic related costs and approved projects
Public School Lunch	Sale of food and grants	School lunch program
School Activity	Activity fees and contributions	To account for student activity funds and school scholarships
Water Pollution Control Authority	Sewer use fees	Sanitary sewer operations
Miscellaneous Grants	State and Federal grants, and public health administrative charges	Health, law enforcement, and public safety programs
Downtown Parking	Parking fees	Downtown employee parking and Fairfield Center improvements
Donations	Private donations	Various

Other Governmental Funds

Debt Service Fund

The Debt Service Fund accounts for the payment of principal and interest on long-term debt of the Town.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting Town's programs.

Fund	Funding Source	Function
H. Smith Richardson Conservation Fund	Contributions and income from investment	Conservation
Simeon and Carrie Pease Fund	Contributions	Education
Library Fund	Contributions and income from investment	Library

Town of Fairfield, Connecticut
Combining Balance Sheet
Other Governmental Funds
June 30, 2021
(Thousands)

	Special Revenue Funds							
	Special Assessments	Community Development Block Grant	Special Education	Recreation	Public Safety	Shellfish	Affordable Housing	ARPA Fund
<u>Assets</u>								
Cash	\$ -	\$ -	\$ 155	\$ 15	\$ -	\$ -	\$ -	\$ -
Investments	136	554	-	1,457	8,658	34	1,542	12,415
Restricted investments	-	-	-	-	-	-	-	-
Receivables (net):								
Assessments and use fees	31	-	-	-	-	-	-	-
Intergovernmental	-	168	458	-	-	-	-	-
Loan	-	1,875	-	-	-	-	-	-
Accounts	-	-	-	216	428	-	-	-
Due from other funds	-	-	142	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total assets	<u>\$ 167</u>	<u>\$ 2,597</u>	<u>\$ 755</u>	<u>\$ 1,688</u>	<u>\$ 9,086</u>	<u>\$ 34</u>	<u>\$ 1,542</u>	<u>\$ 12,415</u>
<u>Liabilities</u>								
Accounts payable	\$ 1	\$ 27	\$ 52	\$ 59	\$ 26	\$ 3	\$ 10	\$ -
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	709	-	-	7,174	-	1,032	-
Unearned revenue	-	-	-	472	258	-	-	-
Total liabilities	<u>1</u>	<u>736</u>	<u>52</u>	<u>531</u>	<u>7,458</u>	<u>3</u>	<u>1,042</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>								
Unavailable revenue:								
Sewer assessment and use charges	31	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	135	1,861	-	-	-	-	500	-
Committed	-	-	703	1,157	1,628	31	-	12,415
Assigned	-	-	-	-	-	-	-	-
Total fund balances	<u>135</u>	<u>1,861</u>	<u>703</u>	<u>1,157</u>	<u>1,628</u>	<u>31</u>	<u>500</u>	<u>12,415</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 167</u>	<u>\$ 2,597</u>	<u>\$ 755</u>	<u>\$ 1,688</u>	<u>\$ 9,086</u>	<u>\$ 34</u>	<u>\$ 1,542</u>	<u>\$ 12,415</u>

(Continued)

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Town of Fairfield, Connecticut

Combining Balance Sheet
Other Governmental Funds
June 30, 2021
(Thousands)

	Permanent Funds					Total Other Governmental Funds
	Debt Service Fund	H. Smith Richardson Conservation Fund	Simeon and Carrie Pease Fund	Library Fund	Total Permanent Funds	
<u>Assets</u>						
Cash	\$ -	\$ -	\$ -	\$ 79	\$ 79	\$ 1,598
Investments	2,420	-	-	-	-	43,267
Restricted investments	-	485	20	9,677	10,182	10,182
Receivables (net):						
Assessments and use fees	-	-	-	-	-	960
Intergovernmental	-	-	-	-	-	1,235
Loan	-	-	-	-	-	1,875
Accounts	-	-	-	-	-	720
Due from other funds	-	-	-	-	-	290
Other	-	-	-	-	-	25
Total assets	<u>\$ 2,420</u>	<u>\$ 485</u>	<u>\$ 20</u>	<u>\$ 9,756</u>	<u>\$ 10,261</u>	<u>\$ 60,152</u>
<u>Liabilities</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966
Accrued payroll	-	-	-	-	-	44
Due to other funds	-	-	-	-	-	9,897
Unearned revenue	-	-	-	-	-	1,050
Total liabilities	-	-	-	-	-	11,957
<u>Deferred Inflows of Resources</u>						
Unavailable revenue:	-	-	-	-	-	960
Sewer assessment and use charges	-	-	-	-	-	
<u>Fund Balances</u>						
Nonspendable	-	30	20	70	120	120
Restricted	-	455	-	9,686	10,141	25,927
Committed	-	-	-	-	-	18,768
Assigned	2,420	-	-	-	-	2,420
Total fund balances	<u>2,420</u>	<u>485</u>	<u>20</u>	<u>9,756</u>	<u>10,261</u>	<u>47,235</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,420</u>	<u>\$ 485</u>	<u>\$ 20</u>	<u>\$ 9,756</u>	<u>\$ 10,261</u>	<u>\$ 60,152</u>

(Concluded)

Town of Fairfield, Connecticut

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended June 30, 2021
(Thousands)

	Special Revenue Funds							
	Special Assessments	Community Development Block Grant	Special Education	Recreation	Public Safety	Shellfish	Affordable Housing	ARPA
Revenues:								
Intergovernmental	\$ -	\$ 590	\$ 7,815	\$ -	\$ 137	\$ -	\$ -	\$ 12,415
Charges for services	-	348	883	1,672	2,756	8	629	-
Income from investments	-	-	-	-	-	-	-	-
Net change in fair value	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total revenues	-	938	8,698	1,672	2,893	8	629	12,415
Expenditures:								
Current:								
General government	-	-	-	-	-	6	901	-
Public safety	-	-	-	-	2,756	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	808	-	813	-	-	-	-
Education	-	-	8,525	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	-	808	8,525	813	2,756	6	901	-
Excess (deficiency) of revenues over expenditures	-	130	173	859	137	2	(272)	12,415
Other financing sources (uses):								
Premium	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	25	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	25	-	-	-
Net change in fund balances	-	130	173	859	162	2	(272)	12,415
Fund balances - July 1, 2020 (as restated)	135	1,731	530	298	1,466	29	772	-
Fund balances - June 30, 2021	\$ 135	\$ 1,861	\$ 703	\$ 1,157	\$ 1,628	\$ 31	\$ 500	\$ 12,415

(Continued)

Town of Fairfield, Connecticut

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended June 30, 2021
(Thousands)

	Special Revenue Funds						Total Special Revenue Funds
	Public School Lunch	School Activity Fund	Water Pollution Control Authority	Miscellaneous Grants	Downtown Parking	Donations	
Revenues:							
Intergovernmental	\$ 1,992	\$ -	\$ 196	\$ 1,179	\$ -	\$ -	\$ 24,324
Charges for services	407	420	8,634	44	81	-	15,882
Income from investments	-	-	-	-	-	-	-
Net change in fair value	-	-	-	-	-	-	-
Contributions	-	-	-	272	-	236	508
Total revenues	2,399	420	8,830	1,495	81	236	40,714
Expenditures:							
Current:							
General government	-	-	-	572	-	7	1,486
Public safety	-	-	-	400	-	64	3,220
Public works	-	-	5,783	-	38	-	5,821
Health and welfare	-	-	-	394	-	194	588
Culture and recreation	-	-	-	-	-	-	1,621
Education	2,531	352	-	70	-	-	11,478
Debt service	-	-	-	-	-	-	-
Total expenditures	2,531	352	5,783	1,436	38	265	24,214
Excess (deficiency) of revenues over expenditures	(132)	68	3,047	59	43	(29)	16,500
Other financing sources (uses):							
Premium	-	-	-	-	-	-	-
Transfers in	525	-	-	-	-	-	550
Transfers out	-	-	(449)	-	-	-	(449)
Net other financing sources (uses)	525	-	(449)	-	-	-	101
Net change in fund balances	393	68	2,598	59	43	(29)	16,601
Fund balances - July 1, 2020 (as restated)	181	1,024	9,434	1,377	263	713	17,953
Fund balances - June 30, 2021	\$ 574	\$ 1,092	\$ 12,032	\$ 1,436	\$ 306	\$ 684	\$ 34,554

(Continued)

Town of Fairfield, Connecticut

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended June 30, 2021
(Thousands)

	Debt Service Fund	H. Smith Richardson Conservation Fund	Simeon and Carrie Pease Fund	Library Fund	Total Permanent Funds	Total Other Governmental Funds
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,324
Charges for services	-	-	-	-	-	15,882
Income from investments	10	71	-	149	220	230
Net change in fair value	-	-	-	2,516	2,516	2,516
Contributions	-	-	-	156	156	664
Total revenues	10	71	-	2,821	2,892	43,616
Expenditures:						
Current:						
General government	-	-	-	-	-	1,486
Public safety	-	-	-	-	-	3,220
Public works	-	-	-	-	-	5,821
Health and welfare	-	-	-	-	-	588
Culture and recreation	-	-	-	179	179	1,800
Education	-	-	-	-	-	11,478
Debt service	3,384	-	-	-	-	3,384
Total expenditures	3,384	-	-	179	179	27,777
Excess (deficiency) of revenues over expenditures	(3,374)	71	-	2,642	2,713	15,839
Other financing sources (uses):						
Premium	1,770	-	-	-	-	1,770
Transfers in	153	-	-	-	-	703
Transfers out	-	-	-	(125)	(125)	(574)
Net other financing sources (uses)	1,923	-	-	(125)	(125)	1,899
Net change in fund balances	(1,451)	71	-	2,517	2,588	17,738
Fund balances - July 1, 2020 (as restated)	3,871	414	20	7,239	7,673	29,497
Fund balances - June 30, 2021	\$ 2,420	\$ 485	\$ 20	\$ 9,756	\$ 10,261	\$ 47,235
						(Concluded)

BUDGET MESSAGE

1270 LEGAL SERVICES

Service Description

The Town Attorney and Assistant Town Attorneys are legal advisors and counsel to the Town, Town departments and Town officials. The Town Attorney provides legal services in matters relating to the Town's interests and official powers and duties of Town officials except for matters covered by insurance and matters that come under the purview of the Board of Education. The Town Attorney or an Assistant Town Attorney represents the Town in court and prepare or review contracts and other instruments to which the Town is a party or in which it has an interest. Upon occasion, we seek the advice of other attorneys who possess special knowledge and expertise in specific areas of the law.

Upon the request of the Board of Selectmen, or of any other Town officer, board, commission or authority, the Town Attorney's office furnishes written opinions on questions of law relating to the powers and duties of the official or body making such request. At the direction of the Board of Selectmen, council represents the Town and its officers, boards, commissions and authorities in litigation or any other action brought by or against the Town or any Town officials.

Budget Summary

The Department Request for FY23 represents a 3.21 percent increase compared to FY22. The increase is due to additional legal costs associated with contract negotiations, charter revision, and tax appeals.

Litigation related to the Town's fill pile is tracked in the Town's Capital Projects Fund. The expenses related to fill pile litigation are not funded by bonding.

Appropriation By Category

General - 13,000
Litigation - 302,000
Conservation - 25,000
Tax Appeals - 190,000
Employee/Labor - 147,000
Charter - 30,000

Greenway Cemetery Maintenance Costs for April 15/21 to Nov 15/21 (30 weeks)

	<u>Price</u>	<u>Times Done</u>	<u>Total Cost</u>
Beach Road Cemetery			
Cut per Week:	\$ 80.00	30	\$ 2,400.00
Fall Clean Up:	\$ 110.00	2	\$ 220.00
Spring Clean Up:	\$ 90.00	0	\$ -
Total			\$ 2,620.00
West Cemetery			
Cut per Week:	\$ 90.00	30	\$ 2,700.00
Fall Clean Up Cost:	\$ 110.00	2	\$ 220.00
Spring Clean Up:	\$ 90.00	0	\$ -
Total			\$ 2,920.00
Greenfield Hill Cemetery			
Cut per Week:	\$ 123.00	30	\$ 3,690.00
Fall Clean Up:	\$ 1,475.00	2	\$ 2,950.00
Spring Clean Up:	\$ 985.00	0	\$ -
Total			\$ 6,640.00
Total All Cemeteries			\$ 12,180.00