

# TOWN OF EAST GREENWICH

## TOWN MANAGER PROPOSED MUNICIPAL BUDGET PROGRAM



FISCAL PERIOD

2020-2021

MAY 2020

# TOWN OF EAST GREENWICH



Town Manager  
Proposed  
FY2020-2021

Municipal Budget Program  
May 2020

~ Town Council ~

Mark Schwager, President  
Michael Donegan, Vice President  
Caryn Corenthal  
Renu Englehart  
Michael Zarrella

~ Town Manager ~

Andrew E. Nota, JD, MBA, ICMA-CM

[www.eastgreenwichri.com](http://www.eastgreenwichri.com)



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Town Council Members and Department Directors, Town of East Greenwich, Rhode Island

Provided below is a list of the Town Council members, and the Town's Department Directors and Division Heads, current through May 2020.

**East Greenwich Town Council**

|                                  |                  |
|----------------------------------|------------------|
| Town Council President.....      | Mark Schwager    |
| Town Council Vice President..... | Michael Donegan  |
| Council Member.....              | Caryn Corenthall |
| Council Member.....              | Renu Englehart   |
| Council Member .....             | Michael Zarrella |

**Municipal Department Directors and Division Heads**

|  |                          |
|--|--------------------------|
| Town Manager.....  | Andrew E. Nota           |
| Town Solicitor.....                                      | Andrew M. Teitz          |
| Town Solicitor.....                                      | Michael A. Ursillo       |
| Assistant Town Solicitor.....                            | Peter Skwirz             |
| Assistant Town Solicitor .....                           | Amy Goins                |
| Executive Assistant to the Town Manager/Town Clerk ..... | Leigh A. Carney          |
| Deputy Town Clerk .....                                  | Dianne Potter            |
| Finance Director .....                                   | Patricia A. Sunderland   |
| Finance Manager.....                                     | Jeanna Krukowski         |
| Information Technology Director .....                    | Wendy Schmidle           |
| Tax Assessor .....                                       | Anthony Davey            |
| Human Resources Director .....                           | Rose Emilio              |
| Director of Planning .....                               | Lisa Bourbonnais         |
| Assistant Planner .....                                  | Lea Anthony Hitchen      |
| Building Official .....                                  | Ernest Marinaro          |
| Police Chief.....  | Colonel Stephen J. Brown |
| Deputy Police Chief .....                                | Captain Stanley Cirella  |
| Fire Chief .....   | Bernard Patenaude        |
| Fire Marshal.....  | Steve Hughes             |
| Harbormaster .....                                       | Greg Thornton            |
| Director of Public Works .....                           | Joseph Duarte            |
| Town Engineer .....                                      | Peter Bamberry           |
| Highway Superintendent .....                             | James Fogell             |
| Wastewater Superintendent .....                          | Shawn O'Neill            |
| Community Services Director .....                        | Catherine Bradley        |
| Counseling and Drug Program Director.....                | Robert Houghtaling       |
| Parks Supervisor .....                                   | Bill Pagliarini          |
| Senior Center Manager .....                              | Charlotte Markey         |
| Library Director .....                                   | Karen Taylor             |

|          |   |
|----------|---|
| TO:      | THE HONORABLE TOWN COUNCIL                        |
| SUBJECT: | MUNICIPAL BUDGET PROGRAM<br>FISCAL YEAR 2020-2021 |
| DATE:    | MAY 2020  |

## INTRODUCTION

In almost every respect, the development of the FY 2021 budget has been the most challenging that I have ever been involved with in my close to 30 years of being privileged to serve in municipal government in Rhode Island. As you know, this is the first budget I have prepared for the community of East Greenwich, and the circumstances surrounding its development could not be more uncertain than they are at this moment in time. The lack of a timeline surrounding the ongoing health pandemic and subsequent economic distress stemming from this event, is weighed heavily on all within the community.

It should come as no surprise to any of us that the effects of the COVID-19, or novel coronavirus, serves as the fulcrum for the uncertainty, anxiety and challenges inherent in this budget. Our country has seen unprecedented claims activity for unemployment benefits with more than 24 million Americans having already filed for this much needed support, including close to 130,000 Rhode Islanders. That total – an incomprehensible statistic, underscores the economic disaster this pandemic has wrought on a national, local and even global scale. Rhode Island has been acutely impacted during this event. In fact, Rhode Island currently has the third highest per capita rate of unemployment claims in the United States, illustrating just how impactful the financial strain and disruption stemming from the pandemic has been felt here in our home state. Early projections from the RI Department of Labor in its tracking of the unemployment rate was 3.7% in 2019, 7.4% estimated to close 2020, and is projecting a 15.9% in 2021, with a gradual decline in the following years.

Frankly, we must expect and be prepared that the economic news at the state level here in our state, at least in terms of this budget cycle and even likely the next, will continue to get worse before it gets better. As we are all aware, the second-largest revenue source for the state, gambling, has not produced anything close to the revenue forecast with the state's casinos closed for the past two months, and unlikely to be back to full operation any time soon. With so many Rhode Islanders practicing social distancing and either not working or working from home, state gas tax collections have plummeted, which is a significant source of tax revenue for the state. At so many levels, the state budget is going to be in crisis, where revenue forecasts go unmet with operating expenses remaining at close to projected levels. That is the recipe for a sizeable deficit, which will almost certainly manifest itself in less state aid to municipalities. For a town like East Greenwich, the loss of state aid will have a material impact in every corner of our operation, including but not limited to infrastructure, equipment, programs, services, Town employees and ultimately a direct impact on residents. The state's projected aid to the community in FY2021 was forecasted in March 2020 to be more than \$3.35 million in education aid and over \$2.34 million in appropriated and pass-through municipal aid. The loss of a major portion of these resources will have a devastating effect, in not allowing

our School District to keep pace with its increasing enrollment, needed facility improvements and high quality curriculum and programming and in undermining the core municipal services that we offer, as well as cut into the fabric and quality of life that exists in our community.

The budgetary challenge this represents for us is that while we can reasonably anticipate less state aid than that to which we might otherwise receive, we have no way of knowing what, exactly, that impact will be. Due to COVID-19 the state legislature has not been in session since mid-March, so the state budget decisions that are ultimately made by the state legislature will be inevitably delayed well beyond our budget submittal requirements established in the town charter, in spite of the two-week delay in budget adoption that was implemented to June 24<sup>th</sup>. All we can do is to provide an educated estimate, and with such uncertainty and so much at stake, that is not a good budget writing strategy.

Some Rhode Island communities that have even earlier budget submittal requirements have already begun to reflect the realities of how these federal and state revenue shortfalls will cascade downhill to impact municipal budgets. Our neighboring City of Warwick, for example, announced that it will be initially laying off nearly 50 employees to account for the revenue shortfalls they are anticipating as a result of this pandemic. That is an unprecedented step, but one that illustrates the severity of the current economic climate and one that you will see repeated across the state in many other cities and towns.

The economic fallout will also, of course, have an impact on the local tax base on which the town's revenue picture is dependent. Given that businesses throughout the town have suffered hardship by virtue of forced closures, what impact will that have on their ability to meet their tax obligations? Similarly, will homeowners dealing with job and income loss be able to meet their obligations? The answer to both of those questions is, at this juncture, unknowable. But what is known is that any drop in the standard town tax collection rate will have a significant impact on our revenue expectation in this upcoming budget. Again, the best we can do at this stage, is simply establish an educated estimate as to what that potential impact may be.

But the overarching economic damage brought on by COVID-19 is not the only structural condition negatively impacting this budget. In preparing for my first budget presentation since I assumed this position this past fall, there were several underlying, structural conditions I encountered that need to be remedied to place the town budget on a sound financial footing. It is not productive to look back and try to find answers as to why things did/didn't happen as today we lack context to many of those actions and inactions, but the simple fact is that at various times various decisions were made that are now inhibiting the towns ability to move forward. To ignore them and build upon those faulty decisions would serve only to exacerbate an untenable position for the town financially. As in any business, being agile in your approach and willing to make organizational changes in process and personnel, when needed, will improve your odds of being successful even when a downturn in the economy occurs or a major service change is needed. The idea that local government is the same as it was 30 + years ago and amounted to a life-time career for everyone in the organization is slowly disappearing from the government landscape. Although many core technical functions of municipal government can provide for a long and professionally challenging career for many of our professional employees, the demand to continually add and expand one's skill set, to broaden and adapt one's education and approach and do far more with less, is requiring our workforce and the structure of that workforce to modify our historical approach and delivery systems.

In FY2020, during my first eight months in this position, I've supported a significant restructuring of the Finance Department that is continuing today under the stewardship and hands-on direction of Patricia Sunderland, the Town's Finance Director, a true leader in municipal finance in Rhode Island. During this abbreviated period, major changes have been instituted in our collections systems and approach, internal financial management systems, auditing practices, investments, financial advisor services, management of health benefits general liability programs, purchasing and procurement practices, personnel and payroll management services and many other internal efficiencies. In addition, we are continuing to evaluate other changes related to energy aggregation and street lighting ownership options that will eventually increase revenue and reduce certain annual costs in these service areas.

In addition to doing what we can internally to the organization to address the rapid pace of change in general government and stability of our funding sources in FY2021, I have been working with Rhode Island's Federal Delegation along with municipal leaders from around the State through the RI League of Cities and Towns regarding the potential uses of the CARES Act Relief Fund. The CARES Act restricts the use by states of payments from the Fund generally to unbudgeted expenditures incurred by a state due to the COVID-19 crisis. Several permissible expenditures include grants affecting small business payroll support programs, unemployment insurance costs related to the COVID-19 emergency. However the US Treasury guidance for the Act excludes the Relief Fund to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. This perspective greatly limits the use of the stimulus at the local city or town level.

There remains considerable support nationally for additional federal assistance to state and local governments given the severe budget impacts we are all facing. Although the recent stimulus involved the Paycheck Protection Program and Health Care Enhancement Act did not include this additional funding for state and local government support. Most cities and towns are continuing to hold out hope for an additional federal program to be released in May 2020 that may address some of the more critical economic and revenue losses that have been created stemming from COVID-19.

In consideration of these factors, the 2021 fiscal year budget I present to the town council on the following pages requires an overall Tax Levy increase of 1.43%, requiring an increase in the residential tax rate of \$0.08, which represents a .35% increase in rate over the previous year's tax bill. For the average homeowner in the town, with a property valued at \$454,979, this will equate to an approximate \$89.00 increase in overall tax burden. This program also requires an increase in the commercial tax rate to \$24.27, which requires an \$0.83 or 3.5% increase in the rate, and the Personal Property Tax Rate will also see a similar increase to \$24.27.

It is important that it be known that this is not a recommendation I make lightly. I understand fully the impact this will have on our town's residents and businesses and I am fully cognizant that this comes at a time when many are already struggling with the impact of this pandemic its related economic influences.

I want to assure you we have scrutinized the Town and School Expenditure programs and have made significant expense reductions, where possible, that were needed to offset the anticipated revenue losses and the need to remedy the structural deficit resulting from the prior actions/inactions made in previous years which I alluded to earlier. The hardest of those decisions being the necessity to restructure and reduce the town's workforce. As you read through the following budget materials, you will see the impact of the personnel changes amounting to just under \$750,000. This cumulative personnel reduction impacts a total



of 10 positions, some unfilled and funded some filled and funded, some partially funded and filled and some position restructuring. These positions are spread across the organization in various Town Departments including, Public Works, Police, Finance, Town Clerk, Fire and IT. These specific positions were included, some due to the presence of vacancies allowing avoidance of an impact to active employees, others for needed efficiency improvements in restructuring purposes, others due to changes in service delivery and community need and the needed reallocation of resources elsewhere in the organization.

In addition to addressing the very challenging personnel changes, we also made broad sweeping expense reductions mainly focusing on general operations across the board, overtime, equipment, and a dismantling of the proposed FY2021 \$822,705 annual capital program. In the FY 2020 year, this annual program was reduced to \$100,000, although was done so in concert with a \$2.7 million bond to support needed capital investment over a three-year period. That \$2.7 million in investment was needed in order to address several community deficiencies that had not been addressed over time, although we quickly realized that it would not be possible or advised to completely abandon the annual capital program. For the period of time needed to pay off this short-term debt, even with these expenditure reductions, the fact remains that essential town services must be provided. Public Safety, which is governed by minimum manning provisions under existing contracts, must be available for the safety and welfare of the town. Public education, in whatever form that may take in our new normal, must be provided for the future of our town and its residents. Trash must be picked up, our streets and sidewalks must be maintained, parks and fields prepared and made safe, waterfront areas accessible, businesses operating and our public utilities must also be operational.

What we have tried to do with this budget proposal is to incrementally reduce our present staffing level, in concert with a reduction in expenditures, in maintaining essential municipal services in an efficient and functional manner. This budget reflects both that objective, as well as the great economic impact COVID-19 has brought to our nation, our state and, ultimately, our town.

In closing, I would like to acknowledge the critical support provided to the budget development process by the towns Finance Director Patricia Sunderland. Trish has been a leader in Rhode Island in the field of municipal finance for many years, although it is her commitment to the profession, the community, her staff and her drive for excellence that I would like to acknowledge. With the many changes that have been made to the budget process in such a very short period of time, simultaneously with addressing various ongoing challenges internal to the organization, we are extremely pleased to be able to deliver this budget to the Council for your consideration.



## *The East Greenwich Community*

East Greenwich, the eighth-oldest town in the State, was named for the original Greenwich in Kent County, England. It makes up approximately 16 square miles of the central part of Rhode Island. The Town's eastern edge rests on the Narragansett Bay providing access to the shoreline. To the west, the land gracefully rises up sloping hills. For most of its 300 plus year history, East Greenwich was a fishing and farming community. Its protected harbor was a haven for shellfish, a source of income for local families living along the waterfront. The western part of town, made up of dairies and other farms, stretched to the West Greenwich border and beyond. Overlooking the harbor was the Hill District, where doctors, teachers, lawyers, mill owners and shop keepers lived in houses in modest grandeur.

In 1929, the year of the great stock market crash and beginning of the great depression, the local population was approximately 3,666 and the Greenwich Theatre, now the Greenwich Odeum, showed black and white movies. A short time later, local businesses were signing on to create new jobs in the community to try and kick start the economy. Clothing stores lined Main Street along with various restaurants of all types at affordable prices.

Growth in Town picked up in the 1950's following WWII from 1939-1945, with further commercial development along Main Street replacing some older mill housing that once lined the streets. Some of the original stores including Woolworths, Almacs Supermarket, Thorpe's Drug Store and Newport Creamery, have long since left, all having been replaced with similar but different modern business operations, but still providing many of the same services.

Over the next several decades, East Greenwich saw the return of Bostitch (established in 1904 at the corner of Division Street and Duke Street) on Route 2 and the completion of I-95 through Rhode Island in November 1969. Shortly thereafter, Route 4 merged with I-95 making East Greenwich easily accessible and attractive to executives looking to grow their businesses. Land development west of Route 2 resulted in the subdivision of expansive suburban lots with large homes. Housing development continued throughout the second half of the 20<sup>th</sup> century (both on large estate lots in the western part of Town and on smaller parcels closer to Main Street) as East Greenwich established a reputation for being a premier residential community. This reputation grew for a multitude of reasons including the Town's central location in the State and proximity to the transportation network, its quintessential and walkable downtown, easy access to the water, and superior school system.

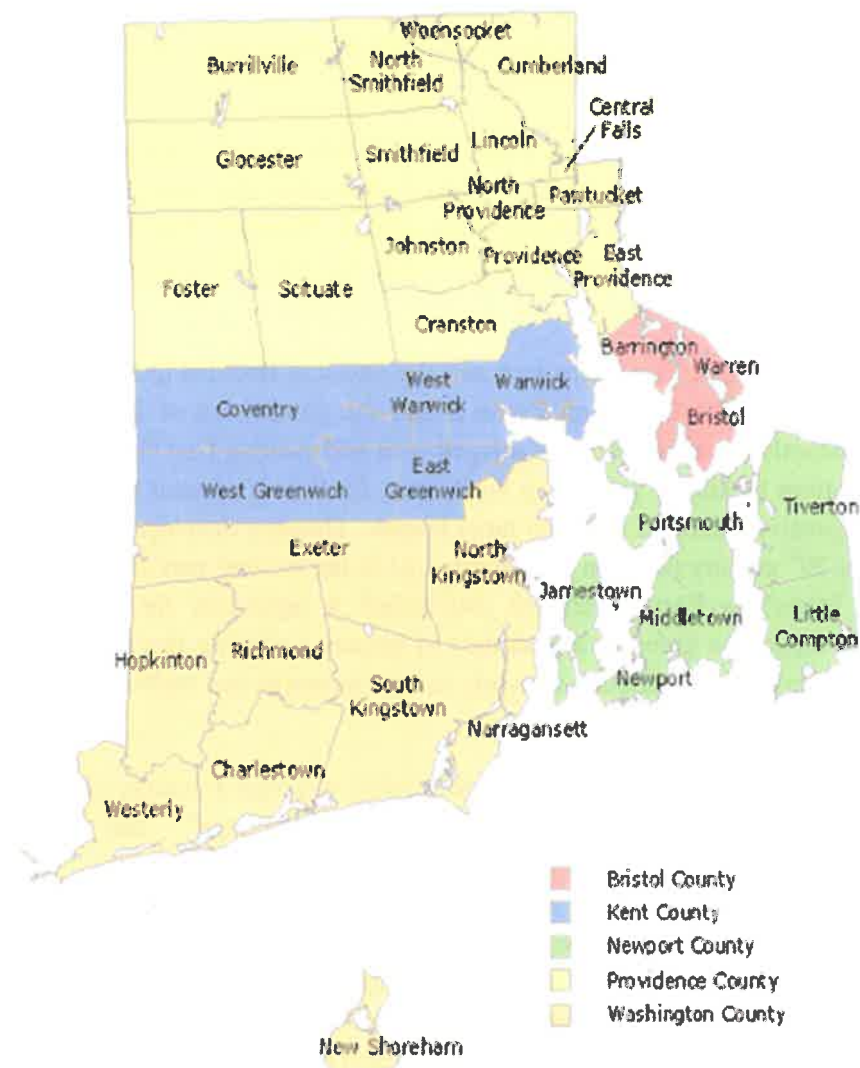
The Town waited until 1976 to pass historic district zoning, although a number of key sites and properties – like the Armory of the Kentish Guards and the “Windmill Cottage” - had already been accepted as landmarks and entered into the National Register of Historic Places years before. Interest in the preservation of the Town's character and heritage assets piqued around the time of the Town's Tercentenary Celebration in 1977, which provided momentum for regulatory changes like the creation of the Historic District overlay zones. The Town is rich with historic and cultural resources that are significant not only locally, but to the history of the State and Nation as well. The Town takes protection of these resources seriously, as reflected in current zoning codes and development regulations.

East Greenwich stole the spotlight in the 1990's when the State of Rhode Island experienced a boom in the restaurant industry. The Town's population grew by 9.1% (1,083 people). This was also the time when the State sold the Old Kent County Courthouse to the Town for \$1.00. Concerned citizens formed a group to

seek money to renovate the historic building and were successful. The building was open to the public in 1996 and has served as the Town Hall, a central meeting place giving life and vibrancy to the Main Street corridor.

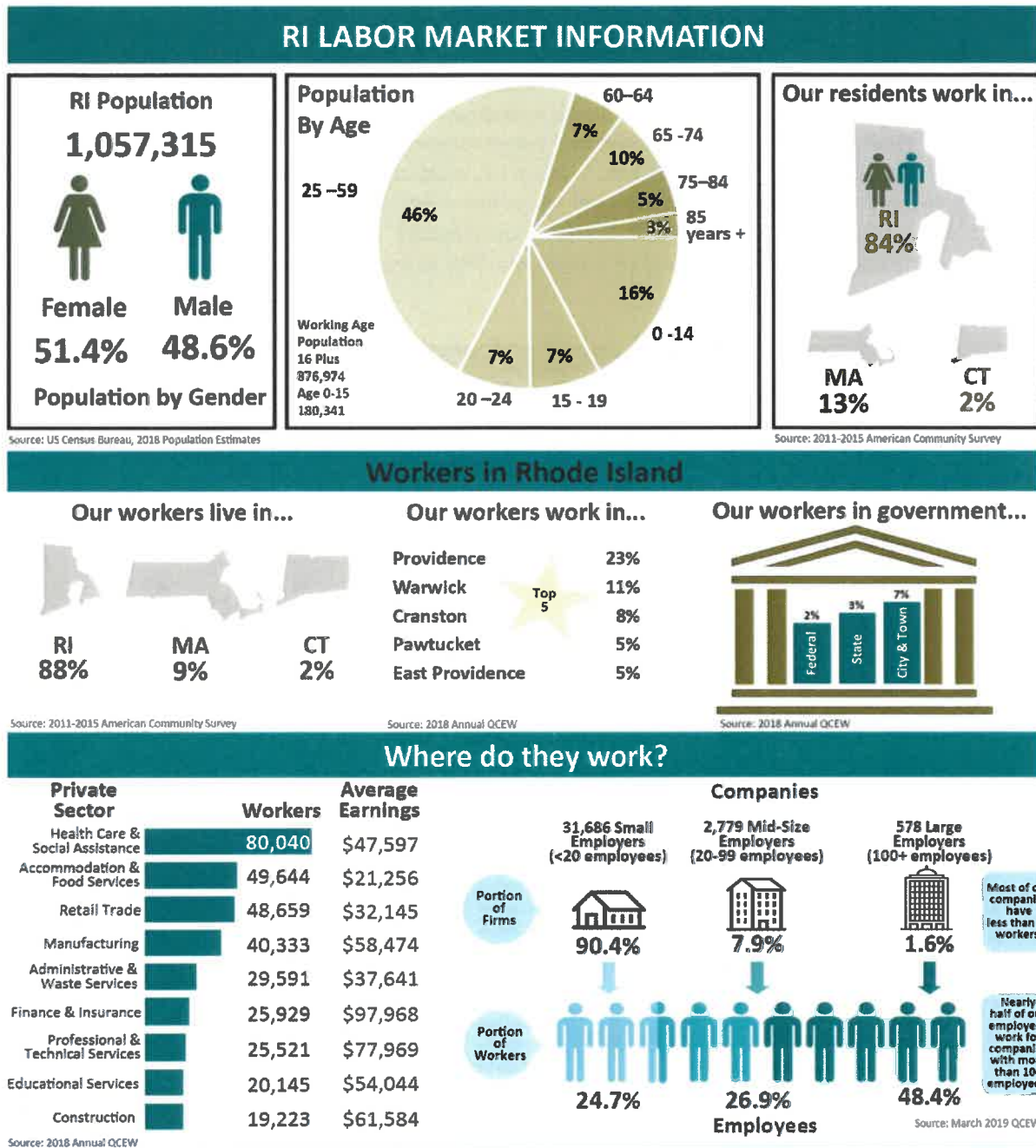
Since the turn of the millennium, the Town has become home to a wide-array of medical buildings and the New England Institute of Technology. The waterfront businesses and marinas are among the most prosperous in the State. Recreational opportunities are abundant with access to Scallop Town Park and the McHale Nature Trail.

The East Greenwich Public Schools have consistently been recognized for their achievements and innovations. All six schools are classified as High Performing by the Rhode Island Department of Education. Access to this type of high quality of public education remains to be the strongest factor in bringing new families to East Greenwich.



## STATISTICAL PROFILE

A statistical profile of the Town is provided to show local population, housing, and economic trends and conditions that influence the demand for public services and facilities and the ability of the Town to support needed services. The majority of these figures remain relevant at this time although all work related statistics are being impacted in various ways with the ongoing Health and Economic crisis.



## Geography

East Greenwich is a coastal town with a total area of 16.71 square miles, 16.58 square miles is land and 0.14 square miles is water. 20 percent of the land in East Greenwich consists of undeveloped woods and farmland, although development continues to bring this proportion down. Various roads form approximate borders with some of its neighboring towns. Division Street sits between East Greenwich and Warwick, to the north and west until Route 2. South and east is North Kingstown which is roughly separated from East Greenwich by Frenchtown Road.

The preservation of open space contributes, in large part, to the quality of life of East Greenwich residents. East Greenwich's open space areas enhance the Town's character and provide for the passive and active recreational needs of its residents. The Town's dedication to open space preservation has led to the ownership of lands, conservation easements, and the development rights of various parcels, totaling 506.01 acres. These properties have provided East Greenwich residents with improved opportunities for passive recreation and general enjoyment of the natural environment by making trails and property accessible to the public. In addition, the Town also supports approximately 279 acres of active recreational areas throughout the community for a total of more than 785 acres of public and private lands.

| Inventory of Open Space and Conservation Parcels<br>2020<br>(Update of Comprehensive Community Plan Table 4A) |                                |                       |             |            |               |
|---|--------------------------------|-----------------------|-------------|------------|---------------|
| <u>Parcel Name</u>  | <u>Owner</u>                   | <u>Assessor's Map</u> | <u>Plat</u> | <u>Lot</u> | <u>Acres</u>  |
| Scalloptown Park  | Town of East Greenwich         | 65                    | 5           | 227        | 12.69         |
| Briggs-Boesch Farm  | East Greenwich Land Trust      | 10                    | 19          | 46         | 74            |
| Frenchtown Park   | Town of East Greenwich         | 35                    | 16          | 53         | 72.43         |
| Laurel Wood   | East Greenwich Land Trust      | 35                    | 16          | 29         | 9.53          |
| Fry Family Nature Preserve  | East Greenwich Land Trust      | 42                    | 16          | 12         | 43.7          |
| Hunt River Preserve   | East Greenwich Land Trust      | 18                    | 17          | 16         | 11.59         |
| Bleachery Woods   | East Greenwich Land Trust      | 64                    | 6           | 1          | 5.65          |
| Westwood Farms  | East Greenwich Land Trust      | 58                    | 14          | 128        | 11.54         |
| Folger's Woods  | East Greenwich Land Trust      | 69                    | 12          | 472        | 15.05         |
| Dark Entry Brook  | East Greenwich Land Trust      | 84                    | 9           | 22         | 3.32          |
| Mystic Woods  | Town of East Greenwich         | 8                     | 19          | 246        | 20.88         |
| Merriam Field   | Merriam Trust                  | 28                    | 18          | 1          | 16.08         |
| Briggs Farm Development Rights  | Michael C Kent Revocable Trust | 22                    | 18          | 13 & 91    | 64.02         |
| Reynolds Farm Dev. Rights   | Michael Durand Revocable Trust | 2                     | 19          | 215        | 17.76         |
| Clark Preserve  | Town of East Greenwich         | 15                    | 19          | 30         | 127.77        |
| <b>Total</b>  |                                |                       |             |            | <b>506.01</b> |



## Schools

The School district is made up of a PK – 12 program that is housed in a total of six separate facilities, in a breakdown by grade of PK-2, 3-5, 6-8 and 9-12 with total enrollment in the range of 2,600 students. In another unprecedented step in Rhode Island, Public Schools across the state had to shift to distance learning programs from home, mid-stream as the Coronavirus dramatically altered the way in which education was going to be managed for the remainder of the FY2020 school year. In April the Governor announced that public schools would not reopen in Rhode Island for the remainder of the school year. With much happening in the District prior to this dramatic shift, it remains very uncertain as to what, if any impact this change will have on the district, enrollment, teaching methodology, reliance and integration of technology, annual capital program and future facility improvements and capacity need.

The district continues to evolve under its Vision 2020 strategic plan that was established to guide the districts work at all levels with the establishment of five priorities: 1) Developing and implementing rigorous evidence –based age-appropriate curricula that is aligned across and between grades and aligned with both state and national standards, 2) attracting, developing, supporting and retaining dedicated administrators, teachers and staff by fostering a culture of excellence, mutual respect and professional growth, 3) maximizing learning gains for all students by increasing capacity of teaching staff to meet the needs of all students, 4) advancing the and implementation of research informed strategies for assessing and addressing the physical, social and emotional well-being of students, supporting student well-being and 5) maximizing resources to provide the highest –quality public education as efficiently as possible in a manner that is accountable and transparent to the taxpayers of the community.

With this vision continuing to evolve, the above plan represents an aspirational description of what the school district would like to achieve in the long-term. The below information highlights in summary form some fairly recent enrollment projections that were publicly discussed by the district in a recent study performed by Milone & Macbroom.

| Ten-Year Student Enrollment History |                  |               |         |                  |   | Five -Year Student Enrollment Forecast |                  |               |
|-------------------------------------|------------------|---------------|---------|------------------|---|--|------------------|---------------|
| Year                                | Students<br>K-12 | Inc. / (Dec.) | Year    | Students<br>K-12 | Inc. / (Dec.)   | Year                                   | Students<br>K-12 | Inc. / (Dec.) |
| 2010-11                             | 2,354            | 12            | 2015-16 | 2,408            | 30  | 2020-21                                | 2,583            | 64            |
| 2011-12                             | 2,367            | 13            | 2016-17 | 2,461            | 53  | 2021-22                                | 2,605            | 22            |
| 2012-13                             | 2,357            | (10)          | 2017-18 | 2,442            | (19)  | 2022-23                                | 2,586            | (19)          |
| 2013-14                             | 2,377            | 20            | 2018-19 | 2,474            | 30  | 2023-24                                | 2,557            | (29)          |
| 2014-15                             | 2,378            | 1             | 2019-20 | 2,519            | 45  | 2024-25                                | 2,554            | (3)           |
| <b>Ten - Year Increase</b>          |                  |               |         | <b>165</b>       | <b>Estimated 5-year Mid-Level Projection Increase</b> |  |                  |               |
| <b>Average Annual Increase</b>      |                  |               |         | <b>16.5</b>      | <b>Average Annual Increase</b>                        |  |                  | <b>7</b>      |

### 5-Year Low and High Enrollment Projections

|         |       |      |
|---------|-------|------|
| 2020-21 | 2,563 | low  |
|         | 2,595 | high |
| 2021-22 | 2,566 | low  |
|         | 2,631 | high |
| 2022-23 | 2,527 | low  |
|         | 2,631 | high |
| 2023-24 | 2,482 | low  |
|         | 2,625 | high |
| 2024-25 | 2,460 | low  |
|         | 2,630 | high |

This year's recommendation is proposing a \$37,009,455 property tax transfer to support the School Department's programs; this represents an increase of \$651,892 over the level of local support provided to the Schools in the present fiscal year or a 1.79% increase. In addition to this proposed increase in operational funding, we also recommend an increase in debt service cost to support the \$5 million approved bond for capital improvements, which is provided below. In FY2021 this includes an "interest only" payment of \$195,000, with year-2 costs of interest and principle in FY2022, estimated at approximately \$719,857. The amount of state reimbursement in FY2022 remains unclear at this stage in the process. The overall debt impact in FY21 as supported by activity in the district is a net increase of \$174,687 and a loss of housing aid and subsidy in the amount of \$185,626 or a total of \$360,313. This combined with the operational increase totals a net impact of \$1,012,205.

| <b>School (RIDE ) Capital Improvement Plan</b> |                    |
|--|--------------------|
| Archie Cole School Subtotal                    | <b>\$703,000</b>   |
| General Maintenance Subtotal                   | <b>\$320,000</b>   |
| East Greenwich High School Subtotal            | <b>\$1,471,424</b> |
| Eldredge School Subtotal                       | <b>\$458,345</b>   |
| Frenchtown School Subtotal                     | <b>\$941,287</b>   |
| Hanaford School Subtotal                       | <b>\$595,900</b>   |
| Meadowbrook School Subtotal                    | <b>\$465,858</b>   |
| <b>District Wide Total</b>                     | <b>\$4,955,814</b> |
| <b>Breakdown</b>                               |                    |
| School Security                                | <b>\$635,000</b>   |
| I.T. Infrastructure                            | <b>\$701,000</b>   |
| Gross Reimbursable Expenditure                 | <b>\$4,170,814</b> |
| Non Reimbursable expenditure                   | <b>\$785,000</b>   |
|  | <b>\$4,955,814</b> |

To address a broad need within the District for needed capital investment, the School Department proposed a series of improvements with a district-wide perspective. The improvements touch all buildings and many of the internal systems and other priorities, such as in security. The culmination of this planning effort and needs assessment review resulted in a proposal for \$5 million bond authorization as outlined in the below spreadsheet. This work will involve the replacement of various equipment, address electrical improvements, IT infrastructure upgrading, exterior building improvements, interior doors, hardware, and fire system improvements, heating system upgrades, kitchen and food service.

## State of Rhode Island (Pre-COVID 2020 Employment Data)

| Rhode Island City & Town Rankings |        |                                |       |  |      |
|-----------------------------------|--------|--------------------------------|-------|--|------|
| Employment Growth<br>2017-2018    |        | Population Growth<br>2017-2018 |       | Unemployment Rate<br>2018 Annual Average |      |
| <b>Rhode Island</b>               | 0.8%   | <b>Rhode Island</b>            | 0.1%  | <b>Rhode Island</b>                      | 4.1% |
| Tiverton                          | 13.4%  | West Greenwich                 | 1.7%  | Jamestown                                | 2.7% |
| Johnston                          | 7.5%   | Glocester                      | 1.1%  | Narragansett                             | 2.7% |
| Central Falls                     | 5.3%   | Richmond                       | 0.7%  | Richmond                                 | 2.7% |
| Jamestown                         | 4.3%   | North Smithfield               | 0.7%  | Barrington                               | 2.9% |
| Exeter                            | 3.3%   | Cumberland                     | 0.6%  | North Kingstown                          | 3.2% |
| Portsmouth                        | 3.3%   | Burrillville                   | 0.6%  | Glocester                                | 3.3% |
| North Kingstown                   | 3.1%   | Central Falls                  | 0.5%  | Little Compton                           | 3.3% |
| Cumberland                        | 2.8%   | Scituate                       | 0.4%  | Newport                                  | 3.4% |
| Glocester                         | 2.7%   | North Kingstown                | 0.4%  | North Smithfield                         | 3.4% |
| Charlestown                       | 2.4%   | Lincoln                        | 0.4%  | Cumberland                               | 3.5% |
| East Greenwich                    | 2.4%   | Smithfield                     | 0.4%  | East Greenwich                           | 3.5% |
| Coventry                          | 2.0%   | Coventry                       | 0.3%  | Warwick                                  | 3.5% |
| Lincoln                           | 1.7%   | Cranston                       | 0.3%  | Lincoln                                  | 3.6% |
| South Kingstown                   | 1.6%   | North Providence               | 0.3%  | Middletown                               | 3.6% |
| West Warwick                      | 1.5%   | East Greenwich                 | 0.3%  | Smithfield                               | 3.6% |
| North Providence                  | 1.4%   | Pawtucket                      | 0.3%  | South Kingstown                          | 3.6% |
| North Smithfield                  | 1.3%   | Johnston                       | 0.2%  | Bristol                                  | 3.7% |
| Warwick                           | 1.2%   | East Providence                | 0.1%  | Hopkinton                                | 3.7% |
| Scituate                          | 1.2%   | Woonsocket                     | 0.1%  | Portsmouth                               | 3.7% |
| Narragansett                      | 0.9%   | Foster                         | 0.1%  | Coventry                                 | 3.8% |
| Providence                        | 0.7%   | Exeter                         | 0.1%  | Exeter                                   | 3.8% |
| Middletown                        | 0.5%   | Warwick                        | 0.1%  | Foster                                   | 3.8% |
| Burrillville                      | 0.4%   | West Warwick                   | 0.0%  | West Greenwich                           | 3.8% |
| Barrington                        | 0.2%   | Charlestown                    | -0.1% | Burrillville                             | 3.9% |
| Cranston                          | 0.1%   | Providence                     | -0.1% | Scituate                                 | 3.9% |
| Bristol                           | 0.1%   | Hopkinton                      | -0.2% | Warren                                   | 3.9% |
| Richmond                          | 0.0%   | Warren                         | -0.3% | Cranston                                 | 4.0% |
| Woonsocket                        | -0.2%  | Barrington                     | -0.3% | North Providence                         | 4.0% |
| West Greenwich                    | -0.2%  | Bristol                        | -0.3% | Tiverton                                 | 4.0% |
| Westerly                          | -0.2%  | Newport                        | -0.3% | Charlestown                              | 4.2% |
| East Providence                   | -0.5%  | Narragansett                   | -0.4% | Johnston                                 | 4.2% |
| Newport                           | -1.1%  | New Shoreham                   | -0.4% | West Warwick                             | 4.2% |
| New Shoreham                      | -1.9%  | Westerly                       | -0.4% | East Providence                          | 4.3% |
| Smithfield                        | -2.2%  | Jamestown                      | -0.5% | Westerly                                 | 4.3% |
| Little Compton                    | -2.5%  | Little Compton                 | -0.5% | Pawtucket                                | 4.6% |
| Warren                            | -2.7%  | Tiverton                       | -0.6% | Central Falls                            | 4.9% |
| Pawtucket                         | -4.2%  | South Kingstown                | -0.6% | Providence                               | 5.1% |
| Foster                            | -12.1% | Middletown                     | -0.8% | Woonsocket                               | 5.4% |
| Hopkinton                         | -13.6% | Portsmouth                     | -0.8% | New Shoreham                             | 9.7% |



## State of Rhode Island (Pre-COVID 2020 RI Information)

| <b>Population</b>                                  | <b>1990</b>        | <b>2000</b>        | <b>2018</b>        |
|--|--------------------|--------------------|--------------------|
| Total Population                                   | 1,003,464          | 1,048,319          | 1,056,611          |
| Male   | 481,496            | 503,635            | 513,332            |
| Female   | 521,968            | 544,684            | 543,279            |
| 16 years +   | 801,625            | 827,797            | 873,369            |
| 21 years +   | 722,844            | 748,445            | 794,411            |
| 65 years +   | 150,547            | 152,402            | 174,210            |
| White  | 917,375            | 891,191            | 854,502            |
| Black/African American                             | 38,861             | 46,908             | 69,254             |
| American Indian & Alaskan Native                   | 4,071              | 5,121              | 5,484              |
| Asian & Pacific Islander                           | 18,325             | 24,232             | 36,526             |
| Some other race                                    | 24,832             | 52,616             | 58,136             |
| Two or more races                                  | -                  | 28,251             | 32,709             |
| Hispanic or Latino (of any race)                   | 45,752             | 90,820             | 158,858            |
| <b><u>Educational Attainment</u></b>               | <b><u>1990</u></b> | <b><u>2000</u></b> | <b><u>2018</u></b> |
| Population (Age 25+)                               | 658,956            | 694,573            | 733,188            |
| Less than 9th grade                                | 11.1%              | 8.1%               | 5.2%               |
| 9th-12th, no diploma                               | 16.9%              | 13.9%              | 6.8%               |
| High School Graduate / GED                         | 29.5%              | 27.8%              | 28.2%              |
| Some College, no degree                            | 15.0%              | 17.6%              | 18.2%              |
| Associate Degree                                   | 6.3%               | 7.0%               | 8.3%               |
| Bachelor Degree                                    | 13.5%              | 15.9%              | 19.9%              |
| Graduate Professional Degree                       | 7.8%               | 9.7%               | 13.4%              |
| <b><u>Median Household Income</u></b>              | <b><u>1990</u></b> | <b><u>2000</u></b> | <b><u>2018</u></b> |
|  | \$32,181           | \$42,090           | \$63,296           |
| <b><u>Annual Average Labor Force Estimates</u></b> | <b><u>2006</u></b> | <b><u>2009</u></b> | <b><u>2018</u></b> |
| Labor Force  | 572,601            | 567,280            | 555,807            |
| Employment   | 544,357            | 504,951            | 533,171            |
| Unemployment                                       | 28,244             | 62,329             | 22,636             |
| Unemployment Rate                                  | 4.9%               | 11.0%              | 4.1%               |

- Rhode Island's total population increased by (4.5%) during the 1990's, with the gain of 44,855 people, while between 2000 and 2018, Rhode Island gained 8,292 (+0.8%) residents.
- Over (41%) of Rhode Island residents 25 years and older had a college degree (Associate or higher) in 2018. The share of state residents without a high school diploma or GED decreased between 2000 and 2018 falling from (22 %) to (12 %).
- Between 2009 and 2018, employment in Rhode Island increased by 33,208 & (7.4%) jobs. Private sector employers reported a gain of 33,653 (8.7%) jobs, while public sector employment fell by 446 (-0.7%) jobs.
- Rhode Island's employment rate averaged (4.1%) in 2018, a decrease of (6.9%) points from the 2009 average of (11%).
- In 2018, (95.3%) of Rhode Island residents age 18-64 spoke only English or spoke another language and English either well or very well.

## East Greenwich (Pre-COVID 2020 Town Specific Information)

| <b>Population</b>                           | <b>1990</b> | <b>2000</b> | <b>2018</b> |
|---|-------------|-------------|-------------|
| Total Population                            | 11,865      | 12,948      | 13,073      |
| Male  | 5,734       | 6,267       | 6,248       |
| Female                                      | 6,131       | 6,681       | 6,825       |
| 16 years +                                  | 9,307       | 9,818       | 9,980       |
| 21 years +                                  | 8,519       | 9,087       | 9,298       |
| 65 years +                                  | 1,448       | 1,756       | 2,138       |
| White                                       | 11,628      | 12,383      | 11,875      |
| Black African American                      | 49          | 89          | 102         |
| American Indian & Alaskan Native            | 22          | 8           | 146         |
| Asian & Pacific Islander                    | 159         | 325         | 481         |
| Some other race                             | 7           | 37          | 109         |
| Two or more races                           | -           | 106         | 360         |
| Hispanic or Latino (of any race)            | 77          | 117         | 402         |
| <b>Educational Attainment</b>               | <b>1990</b> | <b>2000</b> | <b>2018</b> |
| Population (Age 25+)                        | 8,024       | 8,733       | 9,004       |
| Less than 9th grade                         | 2.8%        | 1.4%        | 1.2%        |
| 9th-12th, no diploma                        | 7.4%        | 6.0%        | 3.0%        |
| High School Graduate / GED                  | 21.7%       | 15.2%       | 15.4%       |
| Some College, no degree                     | 16.4%       | 14.0%       | 13.4%       |
| Associate Degree                            | 7.6%        | 6.9%        | 5.7%        |
| Bachelor Degree                             | 26.9%       | 31.7%       | 32.4%       |
| Graduate Professional Degree                | 17.3%       | 24.8%       | 28.9%       |
| <b>Median Household Income</b>              | <b>1990</b> | <b>2000</b> | <b>2018</b> |
|   | \$50,896    | \$70,063    | \$113,125   |
| <b>Annual Average Labor Force Estimates</b> | <b>2006</b> | <b>2009</b> | <b>2018</b> |
| Labor Force                                 | 7,065       | 6,985       | 6,842       |
| Employment                                  | 6,757       | 6,289       | 6,602       |
| Unemployment                                | 308         | 696         | 240         |
| Unemployment Rate                           | 4.4%        | 10.0%       | 3.5%        |

- East Greenwich's total population grew by 9.1 percent during the 1990's, with the addition of 1,083 people. Between 2000 and 2018, East Greenwich added another 125 (+1.0%) residents.
- Sixty-seven percent of East Greenwich residents 25 years and older had a college degree (Associate or higher) in 2018. The share of local residents without a high school diploma or GED decreased between 2000 and 2018, falling from 7.4 percent to 4.2 percent.
- Between 2009 and 2018, employment in East Greenwich increased by 1,619 (+23.9%) jobs. Private sector employers reported a gain of 1,724 (+28.7%) jobs, while public sector employment dropped by 105 (-13.8%) jobs. In comparison, statewide total employment grew by 33,208 (+7.4%) jobs.
- East Greenwich's unemployment rate averaged 3.5 percent in 2018, tied for the 10th lowest in RI and below the state average of 4.1 percent.
- In 2018, 99.3 percent of East Greenwich residents age 18-64 spoke only English or spoke another language and English either well or very well, compared to 95.3 percent of RI residents.
- Nearly one-fifth (19.6%) of East Greenwich residents work in East Greenwich, while 7.9 percent work outside of RI.

## East Greenwich (Pre-COVID 2020)

| <u>Establishment Employment</u>           | <u>2006</u> | <u>2009</u> | <u>2018</u> |
|---|-------------|-------------|-------------|
| Total Private & Government                | 7,354       | 6,769       | 8,388       |
| Total Private Only                        | 6,604       | 6,010       | 7,734       |
| Health Care & Social Assistance           | 1,007       | 1,217       | 1,690       |
| Accommodation & Food Services             | 1,106       | 1,000       | 1,496       |
| Retail Trade                              | 796         | 689         | 933         |
| Professional & Technical Services         | 404         | 523         | 753         |
| Educational Services                      | 208         | 215         | 732         |
| Government                                | 750         | 759         | 654         |
| Finance & Insurance                       | 518         | 295         | 340         |
| Other Services                            | 279         | 296         | 321         |
| Administrative Support & Waste Management | 149         | 260         | 321         |
| Manufacturing                             | 982         | 622         | 272         |
| Management of Companies & Enterprises     | 43          | *           | 221         |
| Construction                              | 289         | 206         | 196         |
| Wholesale Trade                           | 405         | 297         | 169         |
| Arts, Entertainment, & Recreation         | 117         | 134         | 82          |
| Transportation & Warehousing              | 96          | *           | 70          |
| Information                               | 30          | 27          | 67          |
| Real Estate & Rental & Leasing            | 161         | 103         | 49          |
| Agriculture, Forestry, Fishing & Hunting  | 12          | 11          | *           |
| Utilities                                 | 0           | 0           | *           |
| Mining                                    | 0           | 0           | 0           |

### Language Population Age 18-64

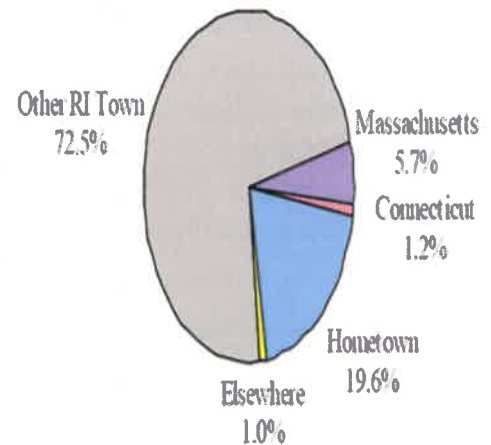
Percent of Population that Speak Only English or  
Another Language & English either 'well' or 'very well' 2018 99.3%

Percent of Population that Speak English 'not well'  
or 'not at all' 0.7%

#### Language Spoken:

Speak Spanish 0.0%  
Speak Other Indo-European 0.2%  
Speak Asian/Pacific Islander 0.6%  
Speak Other Languages 0.0%

### Where East Greenwich Residents Work, 2015



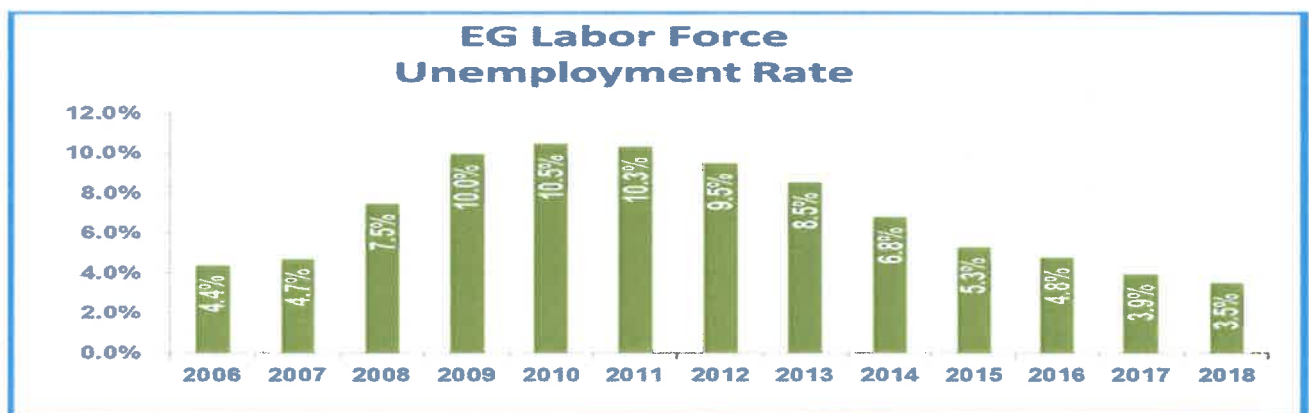
## Employment (Updated March – April 2020)

During Calendar 2018, the average labor force in the Town of East Greenwich was 6,842 with employment at 6,602 yielding an unemployment rate of 3.5%. Statewide, the 2018 unemployment rate for Calendar year 2018 was 4.1%. With the unemployment rate hovering in the 3%-4% percent range for several, generally stable years, the COVID-19 crisis quickly added significant instability to the economy and job market in early 2020. The chart on Page 16 reflects a RI Department of Labor update as of April 7<sup>th</sup>, providing for a total claims count of just under 120,000 with COVID –specific claims exceeding 100,000 or approximately 10% of the states total population.

### Unemployment Insurance and Temporary Disability Insurance Claims

April 8, 2020

|                | Unemployment Insurance (UI) Claims by Day |                       |               | Temporary Disability Insurance (TDI) Claims by Day* |                       |
|----------------|---|-----------------------|---------------|---|-----------------------|
|                | Total Claims**                            | COVID-specific Claims | PUA           | Total Claims***                                     | COVID-specific Claims |
| <b>Total</b>   | <b>119,728</b>                            | <b>103,644</b>        | <b>10,910</b> | <b>14,925</b>                                       | <b>8,565</b>          |
| April 07, 2020 | 15,282                                    | 4,118                 | 10,910        | 478   | 303                   |
| April 06, 2020 | 4,049                                     | 3,867                 | -             | 158   | 94                    |
| April 05, 2020 | 2,244                                     | 2,125                 | -             | 138   | 89                    |
| April 04, 2020 | 2,145                                     | 2,066                 | -             | 406   | 266                   |
| April 03, 2020 | 4,404                                     | 4,210                 | -             | 406   | 261                   |
| April 02, 2020 | 3,941                                     | 3,776                 | -             | 501   | 281                   |
| April 01, 2020 | 4,588                                     | 4,421                 | -             | 533   | 328                   |
| March 31, 2020 | 2,520                                     | 2,413                 | -             | 759   | 267                   |
| March 30, 2020 | 6,602                                     | 6,351                 | -             | 275   | 82                    |
| March 29, 2020 | 3,214                                     | 3,092                 | -             | 231   | 145                   |
| March 28, 2020 | 2,794                                     | 2,686                 | -             | 437   | 278                   |
| March 27, 2020 | 4,030                                     | 3,861                 | -             | 651   | 130                   |
| March 26, 2020 | 3,825                                     | 3,625                 | -             | 635   | 141                   |
| March 25, 2020 | 3,866                                     | 3,697                 | -             | 741   | 241                   |
| March 24, 2020 | 4,645                                     | 4,466                 | -             | 888   | 614                   |
| March 23, 2020 | 6,324                                     | 6,110                 | -             | 247   | 166                   |
| March 22, 2020 | 2,353                                     | 2,283                 | -             | 324   | 237                   |



**2018 Pre-COVID - 3.5% Unemployment (Continued Stability with low unemployment in 2019)**



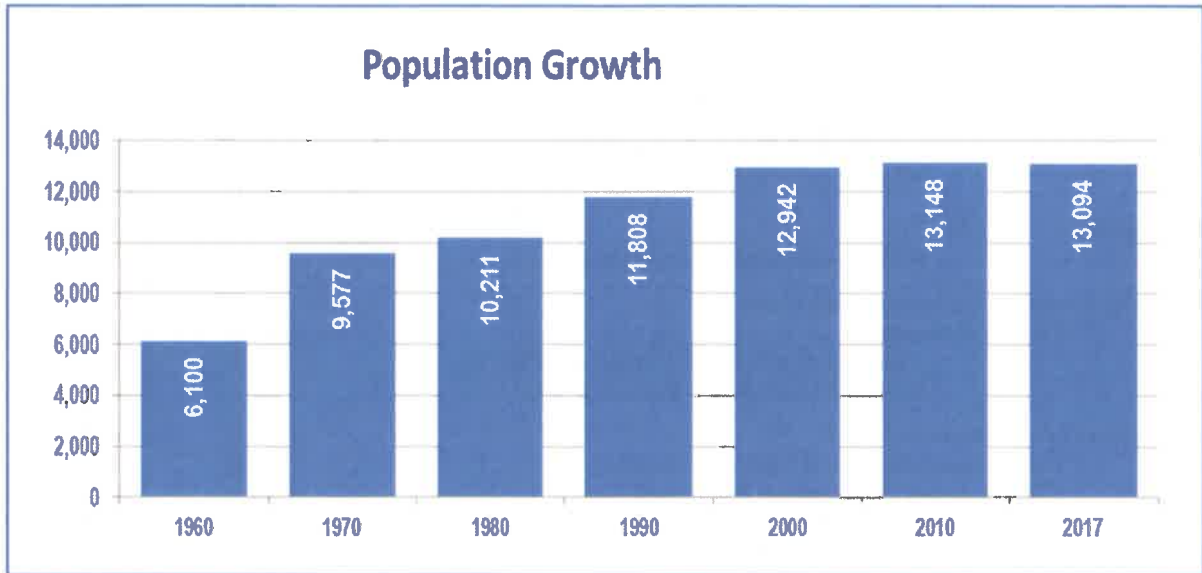
| Rhode Island Labor Force Statistics<br>Seasonally Adjusted |             |                |            |              |                      |
|--|-------------|----------------|------------|--------------|----------------------|
| Month  | Year        | Labor<br>Force | Employment | Unemployment | Unemployment<br>Rate |
| March  | <b>2020</b> | 566,605        | 540,271    | 26,334       | <b>4.6</b>           |
| February   | <b>2020</b> | 558,531        | 539,751    | 18,780       | <b>3.4</b>           |
| January  | <b>2020</b> | 557,583        | 538,637    | 18,946       | <b>3.4</b>           |
| March  | 2019        | 554,436        | 534,318    | 20,118       | 3.6                  |
| February   | 2019        | 554,644        | 534,394    | 20,250       | 3.7                  |
| January  | 2019        | 554,803        | 534,352    | 20,451       | 3.7                  |
| March  | 2018        | 554,642        | 531,319    | 23,323       | 4.2                  |
| February   | 2018        | 554,530        | 530,755    | 23,775       | 4.3                  |
| January  | 2018        | 554,379        | 530,280    | 24,099       | 4.3                  |
| March  | <b>2017</b> | 552,083        | 527,711    | 24,372       | <b>4.4</b>           |
| February   | <b>2017</b> | 551,909        | 527,291    | 24,618       | <b>4.5</b>           |
| January  | <b>2017</b> | 551,878        | 526,824    | 25,054       | <b>4.5</b>           |
| March  | 2016        | 553,684        | 523,860    | 29,824       | 5.4                  |
| February   | 2016        | 553,657        | 523,745    | 29,912       | 5.4                  |
| January  | 2016        | 553,553        | 523,523    | 30,030       | 5.4                  |
| March  | 2015        | 555,376        | 519,874    | 35,502       | 6.4                  |
| February   | 2015        | 555,238        | 519,298    | 35,940       | 6.5                  |
| January  | 2015        | 555,165        | 518,752    | 36,413       | 6.6                  |
| March  | 2014        | 557,675        | 510,558    | 47,117       | 8.4                  |
| February   | 2014        | 557,926        | 509,607    | 48,319       | 8.7                  |
| January  | 2014        | 558,138        | 508,797    | 49,341       | 8.8                  |
| March  | 2013        | 556,680        | 504,832    | 51,848       | 9.3                  |
| February   | 2013        | 557,115        | 504,900    | 52,215       | 9.4                  |
| January  | 2013        | 557,653        | 504,878    | 52,775       | 9.5                  |
| March  | 2012        | 558,645        | 497,791    | 60,854       | 10.9                 |
| February   | 2012        | 559,086        | 497,366    | 61,720       | 11.0                 |
| January  | 2012        | 559,376        | 496,950    | 62,426       | 11.2                 |
| March  | 2011        | 561,290        | 500,025    | 61,265       | 10.9                 |
| February   | 2011        | 561,956        | 500,342    | 61,614       | 11.0                 |
| January  | 2011        | 562,727        | 500,696    | 62,031       | 11.0                 |
| March  | 2010        | 567,057        | 503,755    | 63,302       | 11.2                 |
| February   | 2010        | 566,578        | 503,581    | 62,997       | 11.1                 |
| January  | 2010        | 566,147        | 503,346    | 62,801       | 11.1                 |
| March  | 2009        | 569,062        | 507,705    | 61,357       | 10.8                 |
| February   | 2009        | 569,393        | 509,796    | 59,597       | 10.5                 |
| January  | 2009        | 569,602        | 512,166    | 57,436       | 10.1                 |
| March  | 2008        | 570,945        | 532,755    | 38,190       | 6.7                  |
| February   | 2008        | 571,236        | 534,451    | 36,785       | 6.4                  |
| January  | 2008        | 571,482        | 535,967    | 35,515       | 6.2                  |
| March  | <b>2007</b> | 574,043        | 546,743    | 27,300       | <b>4.8</b>           |
| February   | <b>2007</b> | 574,367        | 547,183    | 27,184       | <b>4.7</b>           |
| January  | <b>2007</b> | 574,635        | 547,423    | 27,212       | <b>4.7</b>           |

**Rhode Island Department of Labor and Training**  
**Rhode Island Establishment Employment**  
**CALENDAR Year 2020**  
(In Thousands)

|   | Jan.         | Feb.         | Mar.         |
|---|--------------|--------------|--------------|
| <b>TOTAL NONFARM</b>                                | <b>493.3</b> | <b>498.4</b> | <b>493.2</b> |
| <b>Total Private</b>                                | <b>426.8</b> | <b>431.7</b> | <b>426.8</b> |
|   | <b>435.6</b> | <b>440.6</b> | <b>435.1</b> |
| <b>Trade, Transportation &amp; Utilities</b>        | <b>77.5</b>  | <b>76.6</b>  | <b>76.6</b>  |
| Wholesale Trade                                     | 16.9         | 16.6         | 16.7         |
| Retail Trade  | 47.7         | 47.2         | 47.2         |
| Health & Personal Care Stores                       | 4.9          | 4.8          | 4.7          |
| Department Stores                                   | 4.1          | 3.9          | 3.8          |
| Transportation, Warehousing & Utilities             | 12.9         | 12.8         | 12.7         |
| Transportation & Warehousing                        | 11.9         | 11.9         | 11.8         |
| <b>Information</b>                                  | <b>5.8</b>   | <b>5.5</b>   | <b>5.5</b>   |
| Publishing Industries (except Internet)             | 1.4          | 1.4          | 1.4          |
| <b>Financial Activities (including Real Estate)</b> | <b>35.1</b>  | <b>35.7</b>  | <b>35.5</b>  |
| Finance & Insurance                                 | 28.9         | 29.4         | 29.4         |
| Credit Intermediation & Related Activities          | 11.7         | 11.9         | 11.9         |
| Insurance Carriers & Related Activities             | 12.7         | 12.9         | 12.9         |
| <b>Professional &amp; Business Services</b>         | <b>66.5</b>  | <b>66.3</b>  | <b>65.0</b>  |
| Professional, Scientific, & Technical Services      | 25.8         | 26.4         | 26.0         |
| Management of Companies & Enterprises               | 13.1         | 13.2         | 13.2         |
| Administrative & Waste Services                     | 27.6         | 26.7         | 25.8         |
| Employment Services                                 | 9.3          | 9.0          | 8.9          |
| <b>Educational &amp; Health Services</b>            | <b>108.0</b> | <b>112.8</b> | <b>111.7</b> |
| Educational Services                                | 25.0         | 29.1         | 29.1         |
| Colleges & Universities                             | 15.0         | 18.7         | 18.2         |
| Health Care & Social Assistance                     | 83.0         | 83.7         | 82.6         |
| Ambulatory Health Care Services                     | 27.6         | 28.0         | 27.5         |
| Hospitals   | 23.9         | 24.0         | 23.6         |
| Nursing & Residential Care Facilities               | 17.9         | 17.9         | 17.8         |
| Social Assistance                                   | 13.6         | 13.8         | 13.7         |
| <b>Leisure &amp; Hospitality</b>                    | <b>54.5</b>  | <b>55.5</b>  | <b>52.4</b>  |
| Arts, Entertainment, and Recreation                 | 6.3          | 6.7          | 6.1          |
| Accommodation & Food Services                       | 48.2         | 48.8         | 46.3         |
| Accommodation                                       | 5.8          | 6.0          | 5.9          |
| Food Services & Drinking Places                     | 42.4         | 42.8         | 40.4         |
| Restaurants & Other Eating Places                   | 37.3         | 37.5         | 35.3         |
| Full-service Restaurants                            | 21.7         | 21.8         | 20.3         |
| Limited-service Eating Plac                         | 15.6         | 15.7         | 15.0         |
| <b>Other Services</b>                               | <b>21.7</b>  | <b>21.5</b>  | <b>22.0</b>  |
| <b>Government</b>                                   | <b>66.5</b>  | <b>66.7</b>  | <b>66.4</b>  |
| Federal Government                                  | 11.3         | 11.3         | 11.2         |
| Other Federal Govt. exc I                           | 3.6          | 3.6          | 3.6          |
| Department of Defense                               | 5.1          | 5.1          | 5.1          |
| US Postal Service                                   | 2.6          | 2.6          | 2.6          |
| State Government                                    | 20.8         | 20.9         | 20.8         |
| State Education                                     | 8.3          | 8.3          | 8.3          |
| State Non-Education                                 | 12.5         | 12.6         | 12.5         |
| Local Government                                    | 34.4         | 34.5         | 34.4         |
| Local Education                                     | 22.4         | 22.5         | 22.4         |
| Local Non-Education                                 | 12.0         | 12.0         | 12.0         |

## Population

The US Census Bureau's American Community Survey data indicate the 2017 population of South Kingstown was 13,094, as compared to the Town's population of 13,148 in 2010. The ACS's forecasted (-.0041%) decrease in population (equivalent to 54 people) over a seven-year period suggests a generally stable population.



| East Greenwich Population Over Time |        |
|-------------------------------------|--------|
| 1960                                | 6,100  |
| 1970                                | 9,577  |
| 1980                                | 10,211 |
| 1990                                | 11,865 |
| 2000                                | 12,942 |
| 2010                                | 13,148 |
| 2017                                | 13,094 |
| 2020                                | ?      |

Source: US Census Bureau  
Decennial Census Counts

As the categorical information shifts each decade, during this past decade the community is experiencing a particular redistribution of community age groupings as it indicates a continued and significant loss of children under the age of 19 in three out of four categories, while seeing an overall increase in the number of residents over age fifty-five. In each specific youth age category these figures do not parallel the more recent enrollment projections as provided for by a consultant for the School Department, thus the 2020 census should provide for a more realistic overall demographic of the community presently and in looking forward over the next several years. There has been a fluid shift in population in East Greenwich, many times being influenced by economic factors, that drive public school enrollment and demand for housing in the community.



| Population                | 2000   | Percent | 2010   | Percent | 2017   | Percent |
|---------------------------|--------|---------|--------|---------|--------|---------|
| <b>Total Population</b>   | 12,942 | 100     | 13,148 | 100     | 13,094 | 100     |
| <b>SEX AND AGE</b>        |        |         |        |         |        |         |
| <b>Male</b>               | 6,267  | 48.42%  |        |         | 6,299  | 48.10%  |
| <b>Female</b>             | 6,681  | 51.62%  |        |         | 6,795  | 51.90%  |
| <b>Under 5 years</b>      | 755    | 5.83%   | 576    | 4.38%   | 551    | 4.21%   |
| <b>5 to 9 years</b>       | 1,109  | 8.57%   | 967    | 7.35%   | 1,080  | 8.25%   |
| <b>10 to 14 years</b>     | 1,098  | 8.48%   | 1,159  | 8.82%   | 1,141  | 8.71%   |
| <b>15 to 19 years</b>     | 811    | 6.27%   | 975    | 7.42%   | 873    | 6.67%   |
| <b>20 to 24 years</b>     | 392    | 3.03%   | 434    | 3.30%   | 448    | 3.42%   |
| <b>25 to 34 years</b>     | 1,144  | 8.84%   | 824    | 6.27%   | 1,013  | 7.74%   |
| <b>35 to 44 years</b>     | 2,295  | 17.73%  | 1,712  | 13.02%  | 1,643  | 12.55%  |
| <b>45 to 54 years</b>     | 2,259  | 17.45%  | 2,500  | 19.01%  | 2,001  | 15.28%  |
| <b>55 to 59 years</b>     | 787    | 6.08%   | 1053   | 8.01%   | 1,421  | 10.85%  |
| <b>60 to 64 years</b>     | 542    | 4.19%   | 778    | 5.92%   | 796    | 6.08%   |
| <b>65 to 74 years</b>     | 895    | 6.92%   | 973    | 7.40%   | 1,066  | 8.14%   |
| <b>75 to 84 years</b>     | 605    | 4.67%   | 747    | 5.68%   | 642    | 4.90%   |
| <b>85 years and over</b>  | 256    | 1.98%   | 448    | 3.41%   | 419    | 3.20%   |
| <b>Median Age (years)</b> | 40.5   |         | 44.6   |         | 43.7   |         |

## Educational Attainment

| Rhode Island City & Town Educational Attainment from ACS 2018 |                                   |   |   |
|---|-----------------------------------|---|---|
| City/Town   | Population<br>25 Years<br>& Older | Percent<br>High School Grad.<br>or Higher | Percent<br>Bachelor's Degree<br>or Higher |
| <b>Rhode Island</b>   | <b>733,188</b>                    | <b>88.0%</b>                              | <b>33.3%</b>                              |
| Barrington  | 11,148                            | 96.6%                                     | 68.1%                                     |
| Bristol   | 14,820                            | 86.0%                                     | 37.9%                                     |
| Burrillville  | 11,967                            | 89.8%                                     | 27.9%                                     |
| Charlestown   | 5,838                             | 93.0%                                     | 37.2%                                     |
| Cumberland  | 25,151                            | 90.1%                                     | 38.3%                                     |
| East Greenwich  | 9,004                             | 95.8%                                     | 61.2%                                     |
| Jamestown   | 4,101                             | 97.4%                                     | 64.6%                                     |
| Johnston  | 22,076                            | 89.5%                                     | 22.1%                                     |
| Lincoln   | 15,068                            | 91.3%                                     | 37.6%                                     |
| Little Compton  | 2,826                             | 97.1%                                     | 51.9%                                     |
| Middletown  | 11,685                            | 92.6%                                     | 43.7%                                     |
| Narragansett  | 10,255                            | 97.1%                                     | 57.5%                                     |
| New Shoreham  | 674                               | 97.2%                                     | 45.5%                                     |
| Newport   | 17,477                            | 94.2%                                     | 54.4%                                     |
| North Kingstown   | 18,632                            | 95.4%                                     | 50.4%                                     |
| North Smithfield  | 9,266                             | 92.5%                                     | 32.5%                                     |
| Portsmouth  | 12,388                            | 93.9%                                     | 50.8%                                     |
| Richmond  | 5,254                             | 94.4%                                     | 34.4%                                     |
| Smithfield  | 14,586                            | 93.0%                                     | 36.0%                                     |
| South Kingstown   | 18,179                            | 95.1%                                     | 52.6%                                     |
| Tiverton  | 12,195                            | 91.5%                                     | 33.2%                                     |
| Warren  | 8,200                             | 88.7%                                     | 35.2%                                     |
| Warwick   | 60,905                            | 91.7%                                     | 32.7%                                     |
| West Greenwich  | 4,418                             | 96.4%                                     | 43.0%                                     |
| Westerly  | 16,616                            | 90.2%                                     | 32.8%                                     |

Source: US Census Bureau, 2014-2018 American Community Survey 5-Year Estimates

The town has consistently maintained a strong position in overall education attainment in comparison to the majority of other Cities and Towns in Rhode Island. In the above comparison the Town is indicated as having just over 9,000 residents over the age of 25 with 95.8% of that population having a High school degree or higher. This same group reflected a 61.2% having a Bachelor's degree or higher.

This ranking places East Greenwich just slightly behind Barrington and Jamestown in both categories and just slight behind three other communities in the percentage having attained a High School degree, although behind these same communities when it came to attaining a Bachelor's degree or higher. What can be gleaned from these figures is that education at all levels is a very important part of the lives of residents in the community.

## RI City & Town Income

| RI City & Town Income from<br>American Community Survey 5-Year Estimates<br>2014-2018 |  |   |                                      |
|---|--|---|--------------------------------------|
| City/Town   | Median<br>Household<br>Income <sup>1</sup> | Median<br>Family<br>Income <sup>1</sup> | Per<br>Capita<br>Income <sup>2</sup> |
| <b>Rhode Island</b>   | <b>\$63,296</b>                            | <b>\$81,822</b>                         | <b>\$34,619</b>                      |
| Barrington  | \$123,021                                  | \$143,843                               | \$61,553                             |
| Bristol   | \$67,083                                   | \$86,094                                | \$34,268                             |
| Burrillville  | \$78,329                                   | \$92,348                                | \$33,662                             |
| Charlestown   | \$79,019                                   | \$92,446                                | \$42,612                             |
| Cumberland  | \$86,326                                   | \$103,737                               | \$43,193                             |
| <b>East Greenwich</b>   | <b>\$113,125</b>                           | <b>\$152,083</b>                        | <b>\$60,930</b>                      |
| Jamestown   | \$108,737                                  | \$118,750                               | \$62,153                             |
| Lincoln   | \$74,123                                   | \$95,612                                | \$40,879                             |
| Little Compton  | \$81,523                                   | \$102,794                               | \$51,447                             |
| Middletown  | \$69,562                                   | \$84,250                                | \$39,040                             |
| Narragansett  | \$80,278                                   | \$124,100                               | \$48,837                             |
| New Shoreham  | \$65,893                                   | \$76,932                                | \$39,287                             |
| Newport   | \$65,431                                   | \$96,100                                | \$43,173                             |
| North Kingstown   | \$89,874                                   | \$110,093                               | \$45,117                             |
| North Smithfield  | \$81,649                                   | \$101,227                               | \$39,563                             |
| Portsmouth  | \$99,209                                   | \$119,910                               | \$52,483                             |
| Richmond  | \$94,605                                   | \$102,313                               | \$37,037                             |
| Smithfield  | \$82,347                                   | \$101,073                               | \$37,857                             |
| South Kingstown   | \$81,735                                   | \$105,359                               | \$36,069                             |
| Tiverton  | \$74,553                                   | \$85,481                                | \$40,609                             |
| Warren  | \$55,210                                   | \$84,375                                | \$35,771                             |
| Warwick   | \$70,490                                   | \$88,435                                | \$37,795                             |
| West Greenwich  | \$104,727                                  | \$107,212                               | \$42,183                             |
| Westerly  | \$65,810                                   | \$88,562                                | \$38,821                             |

- The U.S. Census data indicates that East Greenwich is positioned 3<sup>rd</sup> in RI with the highest per capita income between 2014 -2018. At \$60,930, the Town follows Jamestown and Barrington that just slightly outpaced the Town in this category.
- In Median Family Income, the Town far outpaced most other RI communities at \$152,083.
- In the Median Household Income Category the Town at \$113,125 followed only Barrington in this category on a statewide basis.

Source: US Census Bureau, 2014-2018 American Community Survey 5-Year Estimates  
Tables S1901 & B19301

1: Median Income in the Past 12 Months (2018 Inflation-Adjusted Dollars)

2: Per Capita Personal Income in the Past 12 Months (2018 Inflation-Adjusted Dollars)

# Town Council Priorities and Goals

## Town Council Term 2018-2020

### **Town Council Goals & Objectives**

The following represents the Town Council's Goals and Objectives for the 2018-2020 Term along with several initiatives that extend will into future years. These main goals will be identified according to specific topic areas and contain some carry-over to alternate topics based on the nature of the specific goal cited. Various actionable objectives will follow each set of goals specific to ongoing or future efforts of the professional staff targeted to this specific area.

### **I. Budget Development and Fiscal Management**

#### **GOALS:**

- Compose annual municipal budgets that are efficient, transparent, and engage the general public;
- Provide the community with adequate resources for essential public services and programs;
- Continue to identify and implement efficiency and effectiveness improvements throughout the Town's municipal operating program;
- Consider residents and businesses ability to pay, in the budget development process;
- Utilize the budget process to advance/implement the overall policy environment and administrative work program for the community;
- Promote public involvement and participation in the development of the annual budget program.

#### **OBJECTIVES**

- Utilize the annual municipal budget process, including the Capital Improvement Program, to support and implement municipal policies, functional areas, and programmatic priorities, and to address areas of need in the community;
- Develop and implement strategies and promotional efforts to increase public participation in the budget development process, including use of social media platforms;
- Continue to work collaboratively with the School Committee and School administration to provide appropriate resources for the Town's educational program;
- Engage the State administration and General Assembly to ensure that State aid for East Greenwich provided through State resources assists local budget development, addresses State mandates, and is equitable for local residents and taxpayers;
- Monitor the availability of State and Federal grants for special projects and/or provide resources to underwrite the operational costs of general departmental functions and programming;
- Manage Capital Projects to effectively complete projects on time and within budget;
- Continue programs and services involving regional cooperation and evaluate expansion of such efforts to new functional areas, as opportunities are available;
- Maintain program of municipal support, via the budget process, to outside agencies and area nonprofit organizations;
- Provide a fiscal impact analysis relating to personnel or equipment requirements for any new or expanded program, project, or policy initiative under consideration;

- Work to provide and maintain a budget document consistent with GFOA's Distinguished Budget Award requirements.

## **II. Communication and Education**

### **GOALS**

- Promote public engagement and awareness of programs and services through information dissemination, accessibility, and inquiry using a variety of channels including but not limited to in person, online, and print sources;
- Utilize the Town's website and other online resources on a broader basis to communicate with and provide information and resources to residents, local business, and other interested parties;
- Maintain and improve communications and cooperation with local policy boards and commissions, including but not limited to the Town's municipal boards and commissions and the School Committee;
- Determine how to address the impact that continued increasing student enrollment within the School Department will have on educational programming, facility usage, and capital planning;
- Maintain and improve communications and cooperation with local institutional and Business entities, including but not limited to NEIT, Chamber of Commerce, Mutual Aid partners, etc...

### **OBJECTIVES**

- Continue to leverage and expand upon the Town's website, to compliment traditional communication and informational efforts by the Town;
- Research web-based options available to aid in the communication of information relative to applications under review by Town boards and commissions;
- Continue to leverage and expand the Town's social media presence to compliment traditional communication and informational efforts by the Town;
- Promote increased registration by residents and businesses in the Town's Emergency Notification System CodeRED as a communication tool for sending emergency notifications (local events, incidents, critical services, public safety concerns, etc.);
- Continue the Town's efforts to incorporate, integrate, and utilize state of the art technological systems, programs, and tools across all municipal government functional areas;
- Schedule and conduct periodic meetings with local policy boards and commissions to give and receive feedback, and provide direction as appropriate;
- Schedule and conduct annual meetings with the NEIT administration to share information and discuss issues of common interest;
- Schedule and conduct annual meetings with the Chamber of Commerce and other business entities;
- Revise municipal documents, reports, and plans to increase ease of use amongst the public and other stakeholders, and make accessible online;
- Continue discussion with the School Committee as to how to address the impact that continued increasing student enrollment will have on all school buildings and facilities; Identify potential long term planning options and adjust capital improvement priorities appropriately;
- Continue discussion with the School Committee the State's facility master planning process and recommendations as detailed in the September 2017 reports "State of Rhode Island Schoolhouses" and "Jacobs Recommendations for Consideration", and how these findings impact the local educational programming and facilities plan and future capital improvement priorities.



### III. Core Services and Facilities

#### GOALS

- Continue exemplary levels of general municipal core services and programs for the citizens of our community;
- Provide high quality municipal services in the most cost effective manner;
- Maintain the Town's leadership position among RI communities by continuing to incorporate sustainability features into municipal services, programs, and facilities;
- Provide for a sustainable Road & Sidewalks Maintenance program;
- Ensure high quality recreational fields, facilities and grounds;
- Study and provide for access, recreation, and commercial enhancements to the towns waterfront district.

#### OBJECTIVES

- Provide adequate resources, programs, facilities, and personnel levels to maintain excellent, responsive municipal services across all departments, divisions, and functional areas (Town Administration, Public Safety, Public Services and Utilities, Schools, Parks and Recreation, and Senior Services);
- Continue to actively review municipal and School facilities to plan and implement processes and systems, as needed, to ensure the highest level of security is maintained;
- Annually evaluate the need and cost for continuation, reduction, or expansion of municipal services levels;
- Continue with existing programs and assess new opportunities for regional approaches for service provision in cooperation with other Kent and Washington County communities and the NEIT to provide high quality municipal services in the most cost effective manner;
- Complete an investigative waterfront study, providing for various improvements involving pedestrian access, balance of residential/commercial uses, recreational use, transient and year-round water access, improved commercial viability, connectivity with main street district, transportation enhancements, etc.;
- Determine the future need and feasibility of the transfer station in the waterfront district;
- Investigate the feasibility and benefits of an off-site virtual net metering (VNM) contract for off-site solar power;
- Continue and expand partnerships with the US Environmental Protection Agency, the RI Office of Energy Resources (RIOER), East Greenwich School Department, and National Grid to provide funding and technical assistance resources for facility upgrades and retrofits, new equipment installations, public education concerning energy efficiency, carbon footprint reduction, and improved environmental conditions;
- Continue efforts regarding municipal street light acquisition, LED streetlight conversion and feasibility of LED street lighting 'smart controllers'; contract with a third party electrical contractor for long-term LED maintenance;
- Implement the Town's Capital Improvement Program relating to infrastructure upgrades, equipment acquisition, pay as you go programs, and facility improvement projects;
- Support the Police Department's efforts towards achieving in-state accreditation via the process developed by the RI Police Chief's Association;
- Complete rehabilitation of various outdoor Town /School recreational/Athletic sites;

- Implement a full slate of inclusive wellness and athletic program offerings for senior age residents at the Swift Gym;
- Provide adequate funding to the School Department, recognizing the community's 'ability to pay', via transfer to the School Fund, to maintain a high quality, cost efficient educational program for the community;
- Initiate the Town's Hazard Mitigation Plan update process in 2020 and include as a priority, identifying specific impacts to coastal infrastructure, facilities, and property due to flooding, storm surge, coastal erosion, and sea level rise;
- Continue to actively review municipal facilities to address energy management goals and increase energy efficiency;
- Continue with the implementation of the Fire Alarm Radio Box project, and coordinate with local business owners regarding the transition to the new platform;
- Continue to investigate design and funding options associated with the development of the Fry Brook Recreation Park;
- Provide for a continual effort in seeking grant opportunities to support further investment in indoor/outdoor passive and active recreation and athletic facilities.

#### **IV. Land Use**

##### **GOALS**

- Support a land use development model that maintains the rural small town qualities of the community, acknowledges the Town's historic villages, promotes sustainability, preserves open space and agricultural land, and enhances the health of our citizenry;
- Ensure that the existing development pattern, which is consistent with State Guide Plan *Land Use 2025*, generally continues;
- Ensure that new development does not adversely impact natural, environmental or ecological resources, the character of the Town, or the Town's ability to provide high quality public services and facilities.

##### **OBJECTIVES**

- Continue efforts to update the Comprehensive Community Plan, with a focus on integrating planning for natural hazards, climate change, and energy, as well as streamlining the plan to increase effectiveness of implementation;
- Begin implementation of the updated Comprehensive Community Plan, including actions associated with bringing consistency between the Plan and the Town's Zoning Ordinance, planning for natural hazards, climate change, and energy, and providing more affordable housing options;
- Continue efforts to permanently preserve open space and farmland within the Town;
- Coordinate with the Coastal Resources Management Council to guarantee access to the Town's Public right of ways;
- Continue to incorporate healthy community design philosophies, into development review and various Town initiatives.

#### **V. Housing**

##### **GOALS**

- Maintain a diversity of housing opportunities, affordable to the various population groups in



- Promote and enhance the values, sense of place, and community represented in the existing East Greenwich housing stock and development patterns;
- Facilitate the development of affordable housing throughout the community with the goal of achieving 10% of the year-round housing stock as low- and/or moderate-income housing;
- Encourage a wide range of affordable housing options through a combination of innovative regulatory mechanisms, public and private initiatives, and joint public and private partnerships.

## OBJECTIVES

- Work cooperatively with the Affordable Housing Commission and other partners to support the implementation of affordable housing policies and recommendations, as well as educating the public on affordable housing diversity issues;
- Work to establish a consistent and reliable funding stream to promote the financing and production and conversion of affordable housing in the community;
- Investigate ways to incentivize green building design and sustainable development practices for new development and redevelopment proposals;
- Encourage subdivision design that supports active, healthy lifestyles through providing pedestrian oriented environments, connectivity to nearby recreation resources, bicycle amenities, access to public transit, and home-based food production, where appropriate;
- Expand accommodations for Accessory Dwelling Units (ADU's) – additional limited living quarters on single family lots, independent of the primary dwelling – in residential zones, as a tool for expanding the affordable unit inventory.

## VI. Sustainability, Environmental and Natural Resources

### GOALS

- Promote the sustainability and resilience of the natural resource systems within the Town of East Greenwich;
- Identify and promote public discussions relative to issues concerning sea level rise, climate change, and coastal erosion threats to natural resources and municipal infrastructure;
- Consider the establishment of a community goal for reduction of our municipal carbon footprint in a manner that is consistent with, or exceeds, established State of RI goals;
- Promote and encourage the establishment of locally sourced renewable energy resources such that by 2025 the production of such resources exceeds the annual energy use requirements of the East Greenwich municipal government;
- Protect water quality, including surface and groundwater quality, especially in the Hunt River recharge area, and better address the cumulative impacts of development on wetlands, streams, and Greenwich Cove;
- Retain the Town's semi-rural character through preservation of existing farms, open spaces, wetlands and wooded areas, and scenic views and vistas.

### OBJECTIVES

- Study, evaluate, and assess the need to formalize Town efforts around issues of community sustainability, including but not limited to energy efficiency, carbon footprint reduction, use of green infrastructure, addressing climate change and sea level rise, etc.;
- Study and evaluate municipal renewable energy initiatives;

- Further emerging partnerships and planning efforts centering on sea level rise and climate change;
- Develop and incorporate policies for sea level rise and climate change into the Town's Comprehensive Community Plan, Multi-hazard Mitigation Plan, and Harbor Management Plan, as needed;
- Develop and implement public informational resources that promote energy efficiency and the establishment of residential and community renewable energy;
- Develop and implement public informational resources that create awareness and promote how the general public can help to protect, preserve, and enhance the Town's fresh and saltwater based resources;
- Continue efforts to develop a passive recreation plan for the 127 acre Clark property, and begin plan implementation;
- Evaluate local policies and programs relating to the municipal tree management (Tree City USA) and revise, as necessary, to better protect and enhance this community resource;
- Update and adopt the Town's Harbor Management Plan in 2020, to maintain compliance with RI Coastal Resources Management Council requirements;
- Consider amending the Zoning Ordinance to include an Aquifer Protection Overlay District.
- Consider a Town Ordinance that designates certain roads as Scenic Roadways;
- Pursue additional funding and grant opportunities to support projects that improve sustainability, resiliency and sea level rise.

## **VII. Cultural and Historic Resources**

### **GOALS**

- Promote an understanding and appreciation of the value of the Town's historic and cultural resources to its character and vitality.
- Preserve and protect the cultural and historic qualities and resources within the community, as appropriate and where possible.

### **OBJECTIVES**

- The Town will seek State funding for conducting an update of East Greenwich's historic resource inventory, when needed;
- Review and revise, where applicable, existing policies and regulations for protecting historic resources within the planning and development review process;
- Collect, preserve, and protect print and other resources representative of the Town's cultural heritage and history;
- Continue to expand the Town's inventory of historic structures and buildings;
- Continue to monitor and seek out funding sources for preserving and enhancing cultural and historic resources;
- Enforce existing historic zoning and related ordinances and codes, including those applicable to historic cemeteries to the extent allowed by State and local law;
- Consider adopting an Ordinance that would prevent the "Demolition by Neglect" of valuable historic assets.

## **VIII. Economic Development**

### **GOALS**

- Foster a local economy that supports a diverse business and industry base;
- Support, diverse and balanced economic development in East Greenwich;
- Provide the business community with a clear framework for establishing, maintaining, and expanding business operations in Town;
- Recognize and support tourism as a major contributor of economic development in East Greenwich;
- Continue to encourage revitalization of Main Street/downtown as the community's Central Business District (CBD) so that its role as a key job creation and retention center endures.

### **OBJECTIVES**

- Continue to explore and develop appropriate policies and programs aimed at improving the local business environment;
- In cooperation with the EDC directed through the Town Manager's Office, maintain a dialogue and conduct/attend periodic meetings with members of the business community and representative merchant groups, including but not limited to the Chamber of Commerce, Main St. Merchants Association, Waterfront businesses, Route 2 Corridor professional businesses to give and receive feedback and identify areas for cooperation;
- Engage in dialogue with representatives of the business community to determine what municipal regulatory requirements hamper or slow business development activities;
- Enhance existing and develop new partnerships with local and state business organizations and regulatory entities to improve local and regional economic conditions;
- Provide high quality infrastructure and services that support local business continuity and growth;
- Promote efficient, user-friendly regulatory and permitting practices on the local level;
- Work cooperatively with NEIT concerning the Institutions planned capital improvement program, including potential other projects that may involve private sector participation;
- For NEIT projects that involve private sector participation, require PILOT agreements and consideration of local land use controls and standards;
- Public investment in Main Street/downtown in terms of physical improvements to streets and streetscapes, public parking, pedestrian ways, lighting, signage and seating, as well as general beautification will occur, as funds are available, to support the CBD.

## **IX. Circulation**

### **GOALS**

- Encourage and maintain multi-modal transportation opportunities throughout Town to support a healthy, equitable transportation system;
- Promote street and infrastructure improvement designs that are safe, inviting, and attractive which support healthy, active modes of transit in the community;
- Ensure that circulation improvements protect the quality of life in the community;
- Work with state and federal agencies to improve safety and accessibility for residents, visitors, and students;

- Study and address ongoing parking challenges, involving overnight resident parking, short-term business parking, valet service needs, and an overall shortage of space during peak use time periods;
- Research the considerations around the use of a seasonal trolley system to alleviate traffic and parking congestion.

## OBJECTIVES

- Engage the State of Rhode Island in considering the completion of the bike path bridge at Scallopstown Park;
- Continue coordination efforts with RIDOT on state transportation projects by maintaining contact with RIDOT during all phases of planning, design, and construction;
- Coordinate a comprehensive public works (road infrastructure) program in conjunction with RIDOT;
- As appropriate, incorporate healthy community design features into circulation elements;
- Develop a framework for assessing active transportation improvements to Town roadways, including identifications of pedestrian and bicycle priority areas and a mechanism for inclusion of the consideration of existing roadway conditions in the decision-making process;
- Promote an expanded Senior Transportation program, serving elderly residents with no other means of transportation, supporting independence and the reduction of social isolation;
- Work with RIDOT to ensure that State transportation projects incorporate stormwater management BMP's (Best Management Practices) to the most reasonable extent feasible;
- Evaluate current post-storm snow clearance policies and practices and determine if greater efficiencies can be realized and determine if expansion of the municipal program in this area is feasible;
- Assess potential impacts of natural hazards and climate change on the Town's circulation system, with special attention to evacuation routes and areas that may become isolated in the event of flooding, and begin to evaluate options for long term solutions;
- Continue to assess and develop the green corridor plan in furthering the expansion and connections to plan for the completion its build-out.

## **X. Special Needs Populations**

### GOALS

- Provide services and programs that seek to address unmet needs of special populations within the Town;
- To ensure excellence in service delivery, advocacy and public policy dedicated to the needs of older residents of the Town of East Greenwich, their families, and caregivers through a single, visible and responsive department;
- Acknowledge the unique and valuable contributions of the veterans in our community and commit to a public policy environment that honors such service .

## OBJECTIVES

- Evaluate the Town's existing tax exemption programs for qualified veterans against other RI community programs to determine if changes are warranted to improve the functioning of this effort;
- In consideration of the Town's overall fiscal program conduct an annual evaluation of the Town's Elderly Tax Exemption program;
- Continue and expand Town efforts to improve handicapped accessibility for all segments of the population with regard to local facilities and infrastructure;
- Require that State transportation project planning integrate features and improvements for mobility impaired resident's transit and accessibility needs;
- Listen, respond, and react to the needs of older residents of East Greenwich, their families, and caregivers with respect, courtesy, patience, and dignity; target services to elders in greatest need, and those who are frail and at-risk;
- Maintain a dedicated effort to coordinate the many essential elements of an effective and comprehensive community system for older persons by collaborating with existing senior service programs provided by other public and private agencies and promoting accessibility of services;
- Promote awareness of community programming and volunteering opportunities, identifying opportunities to create collaboration between populations, such as elder and youth;
- Continue to support the East Greenwich Drug Program in their prevention education programs and efforts within the community;
- Coordinate with the RI Office of Veterans Affairs to have informational outreach programs and/or one-on-one appointments locally hosted on a regular basis, in order to promote greater awareness and ease in access to programs and resources available to veterans and their families;
- Continue to further the efforts and initiatives of the Opioid Task Force to educate, counsel and assist residents on the opioid crisis as well as other substance abuse and mental health issues;
- Provide support to reducing the number of individuals who struggle with homelessness and support for overcoming contributing factors.

## **XI. New England Institute of Technology**

### GOALS

- Improve host community/institutional relationships and strategic planning;
- Enhance transportation, traffic, public safety, and infrastructure system linkages;
- Promote on-campus housing resources and affordable housing opportunities;
- Preserve open space, provide for a sustainable campus environment, and enhance natural systems protection.

### OBJECTIVES

- Continue Town staff participation in the NEIT Master Plan Review Team;
- Continue and expand existing NEIT/Town partnerships for service provision;
- Review the impacts of institutional growth at NEIT on public safety response capabilities;
- Support NEIT efforts and programs to utilize and promote alternative forms of transportation for commuters and staff ;
- Explore opportunities for students to gain professional field experience within municipal departments through internship opportunities.

## **XII. Public Safety and Fire /EMS Services**

### **GOALS**

- Research various Public Safety Department structures that may provide for a different and more efficient delivery method for police, fire, and emergency medical services to the community;
- Improve public safety outreach and engagement;
- Develop a Workforce Development and Management program;
- Improve Transparency in Police and Fire Operations;
- Improve personnel safety;
- Recruit and retain qualified and diverse sworn officers and firefighters;
- Enhance Customer service through improved response times for non-emergency calls;
- Improve customer service by soliciting community feedback;
- Maintain organizational excellence by achieving Rhode Island Police Accreditation;
- Enhance and Update public safety communication infrastructure, equipment and station assets.

### **OBJECTIVES**

- Improve risk management by reducing incidents that result in property damage and personal injury;
- Provide for training and a safer work environment;
- Develop a business and community public safety communication program;
- Increase public engagement and understanding of policing and its various forms;
- Conduct an Adult and separate Teen citizen police academy every 1-2 years;
- Conduct quarterly or semi-annual community meetings;
- Provide for department statistics to be published on website;
- Ensure sufficient officer trainings are offered on an annual basis;
- Conduct annual evaluation son all employees;
- Increase reception and transmission ability of radio system;
- Ensure compliance of internal policies through the use of internal inspections;
- Utilize surveys to canvas input from the public;
- Continue to provide the necessary equipment and vehicles for staff to utilize and effectuate their position responsibilities.





**TOWN MANAGER'S  
BUDGET MESSAGE**



**Fiscal Year 2020-2021 Proposed  
Municipal Budget Program  
Town of East Greenwich, Rhode Island**

# Town Of East Greenwich

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**Town Manager**

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## ***Memorandum***

To: The Honorable Town Council  
From: Andrew E. Nota, Town Manager  
Re: FY 2020-2021 Budget Message  
Date: May 2020

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As required under the Town Charter, Sections C33-C36, applicable to the Town Budget and the Town Code, Chapter 55-Capital Improvements, I submit to you the Town Manager's Proposed Municipal Budget Program for the 2020-2021 fiscal year. A detailed summary of the entire proposed budget program has been prepared for your review. This budget message is intended to explain the proposed budget both in fiscal terms and in terms of the town's various work programs. It outlines the proposed financial objectives of the town, describes the important features of the budget, and indicates any major changes from the current year. This presentation is abbreviated for the FY2021 year, due to the commitment required in addressing the COVID-19 response, by all professional staff of the Town involving all Town Departments.

### **Budgeting to Achieve - Community's Objectives and Long-term Goals**

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#### **Budgeting Principles**

The Town of East Greenwich in the coming years should be migrating to a model that implements more of a Program-planning budget system that ties particular budget elements to desired performance outcomes. As part of this initiative, the Town's budgeted line items have been expressly described in terms of how they will achieve the goals and objectives set by the Town Council. A major principle of this approach is that the budget development strategy is that a municipal budget should not be based on incremental increases in expenditures; instead, budgets should be used as planning tools to accomplish the immediate objectives and strategic goals set by elected officials on behalf of the community.

This budgeting system recognizes that the annual budget is an integral part of the overall municipal plan for achieving the community's vision for the future. The budget drives activities and activities produce measureable results. The budget process allows the Town Council, Town Manager and department leaders to evaluate the results achieved in prior program years and to modify activities when doing so is likely to improve our ability to achieve the community's objectives. This type of budgeting program derives its long-term consistency and success through good planning and this high-level of planning requires in general terms, that:

(1) The community knows what they want to accomplish,

- (2) The staff develops clear, specific and measurable work plans to achieve these goals,
- (3) The Town's human and financial resources are aligned with these work plans, and
- (4) The work plans and resource allocations are adjusted as conditions change and/or we learn from our experiences while implementing the plans, prompting additional modifications.

The community's priorities are translated into local government policy by the action of the Town Council. The Council with the support of the Town's professional staff has established 60 formal short/long-term goals and over 100 measureable short/mid-term objectives for government operations. As part of the budgeting process these goals and objectives are reviewed and reprioritized as the Council deems appropriate.

The broad themes that emerge from the most recently developed goals and objectives can be summarized as directing Town employees to (1) help preserve the high quality of life enjoyed by East Greenwich residents, (2) conduct public business professionally, efficiently, honestly and transparently, and (3) prepare for the opportunities and challenges ahead.

This proposed budget was anticipated just a few short months ago to be something very different from what I am presenting to you here today. Earlier in 2020, the economy was far more stable than it is presently, internal systems were being updated and the outlook for revenues and program and infrastructure reinvestment looked favorable.

This proposed program fully funds all of the Town's present legal obligations, contractual commitments and mandates, with the exception of a reallocation of funding for specific positions as required by our present circumstances. As will be discussed, some of the contractual commitments, although supported, represent impediments to successfully and quickly navigating through this economic downturn. It also supports the current level of services, although in some cases minimizing those services, with slight service modifications as anticipated, in the various municipal departments and service areas affected.

The FY 2020-2021 Town Manager's Proposed Budget is designed to maintain the high quality of services provided by the Town's various municipal departments. The budget is built on the premise, confirmed by experience and citizen feedback, that the activities supported by this spending plan contribute to the overall wellbeing of the Town's residents. Of course, many functions performed by municipal employees are "invisible" to citizens most of the time.

All Business-Type Activities are not included in the Town's General Fund program, although are delineated in the Town's Annual Audit and maintain separate budget programs, including the Sewer Department. Other areas of local government involvement are categorized as component units of the Town, with some being referenced and financed in the General Fund program for 2019 that include, the School Department and previously the East Greenwich Land Trust.

The development of the FY2020-2021 budget program has presented numerous challenges in providing for the continuation of well-balanced community operating and capital programs, adhering to the state 4% cap on the tax levy, supporting priority department requests and in integrating long-term debt service obligations for several large-scale initiatives supported by the community. Having incurred a tax levy increase in FY2020 of 1.84%, and while maintaining a fairly stable total expenditure program, it was not anticipated that a series of department requests would be submitted that far exceeded this amount in FY2021, with the initial requests having approached \$ 23.137 million or an 8.7% increase. This amount also does not include the full extent of the initial capital request made by departments in the annual program totaling \$1.62 million that has since been reduced to \$822,705 and in this revised program has again been reduced to \$100,000 in the FY 2021 program. As you work through the budget document, you

will see those areas where some of the requests being made were either necessary in meeting local service needs or mandated requirements, while others focused on matters that could be transitioned over time, some being discretionary while others are broader and require policy direction from the Town Council.

The following information represents a summary of key elements of the budget document for the 2020-2021 fiscal year.

### **General Fund Overview**

For the 2020-2021 fiscal year, a total General Fund Program in the amount of \$21,194,412 is proposed. The funding proposal represents a decrease of \$4,565,311 or (17.72%) over the current year appropriation of \$25,759,723. In a direct comparison without debt service, Town operating expenditures are proposed to increase by \$212,614 or 1.01%. Capital spending is proposed at \$100,000 with no change from the current year.

A breakdown of the proposed FY2020-2021 budget is depicted on the following pages. This summary view is segmented into the main budget categories of General, School, Debt Service, Wastewater and Library Operations, Capital and Debt Service inclusive of the Town and School Programs.

The School Department General Fund operating program was proposed by the School Committee was originally requested in the amount of \$41,943,886. This increase initially required an overall increase in the levy transfer of \$37,811,866 or 3.85%. The Town Manager's recommendation proposes further reducing that request to \$41,728,000 or a reduction of (\$802,411). This recommendation will require a General Fund Town appropriation of \$37,009,455 or an increase of \$651,892 or 1.79%. The School Departments annual Capital Improvement Program is proposed at \$153,000, an increase of \$103,000 over the FY 2020 program that totaled \$50,000.

In addition to this proposed increase in operational funding, we also recommend an increase in debt service cost to support the \$5 million approved bond for capital improvements. In FY2021 this includes an interest only payment of \$195,000, with year-2 costs of interest and principle in FY2022, estimated at approximately \$719,857. The amount of state reimbursement in FY2022 remains unclear at this stage in the process. The overall debt impact in FY21 as supported by activity in the district is a net increase of \$174,687 and a loss of housing aid and subsidy in the amount of \$185,626 or a total of \$360,313. This combined with the operational increase totals a net impact of \$1,012,205.

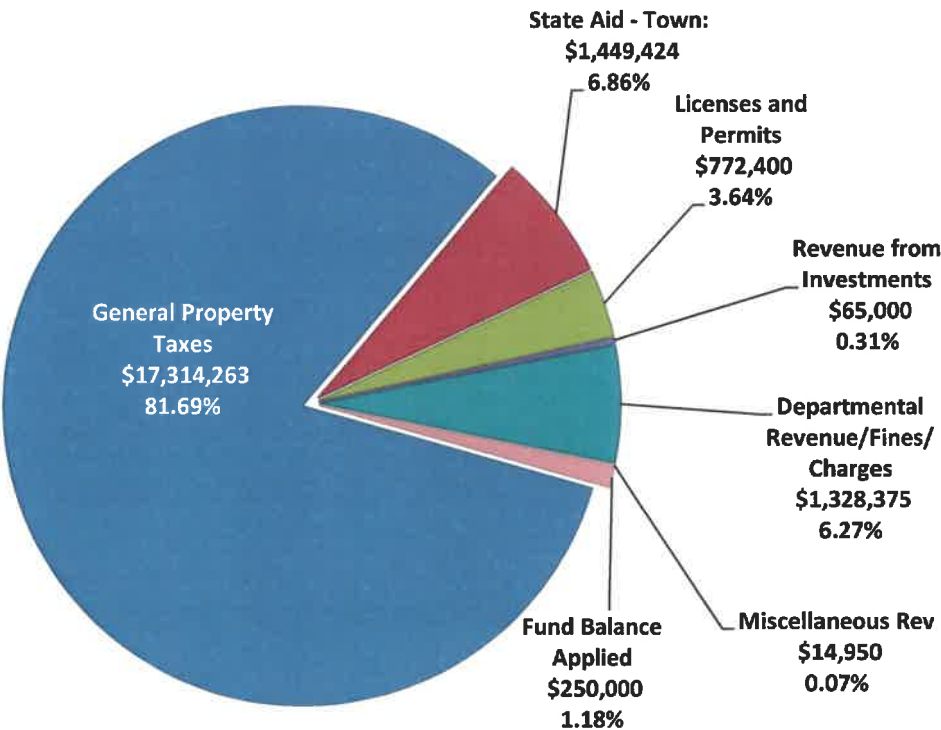
In total, this proposed budget commits nearly at 1.79% more in local tax revenue to support the public school programs and facilities than was available under last year's adopted budget.

# General Fund Revenue Summary

## General Fund Revenue

Fiscal year 2020-2021 General Fund revenues are projected to be \$21,194,412. The Proposed Budget for FY 2020-2021 includes the use of \$250,000 of the Town's Unassigned Fund balance. The use of unassigned fund balance is a means to stabilize the tax need and is a conservative budgeting practice. FY 2020-2021 General Fund revenues are projected to decrease by \$5,092,682 or 19.4%, compared to the FY 2019-2020 Adopted Budget of \$26,287,094. The majority of this decrease is part of the Town's effort to provide more transparency on the distribution of the tax need and has moved the debt service out of the general operating budget to a separate fund. The tax rate for FY 2020-2021 is proposed to increase from \$23.21 to \$23.29, an increase of \$0.08 for residential and \$23.44 to \$24.27, an increase of \$0.83 for commercial/personal property from the FY 2019-2020 Adopted Budget.

### General Fund Revenue FY 2020-2021 \$21,194,412



*\*The General Property Taxes figure shown above (\$17,314,263) is reflective of the total amount of General Property Taxes (\$57,906,527) less the Operating Transfers Out (\$40,592,264). Further detail on the General Fund Revenue, including the total General Property Taxes and Operating Transfers Out, can be found on the following pages within the Summary by Category & Source chart.*



## Combined Revenues - All Budgeted Funds

### Summary by Category & Source

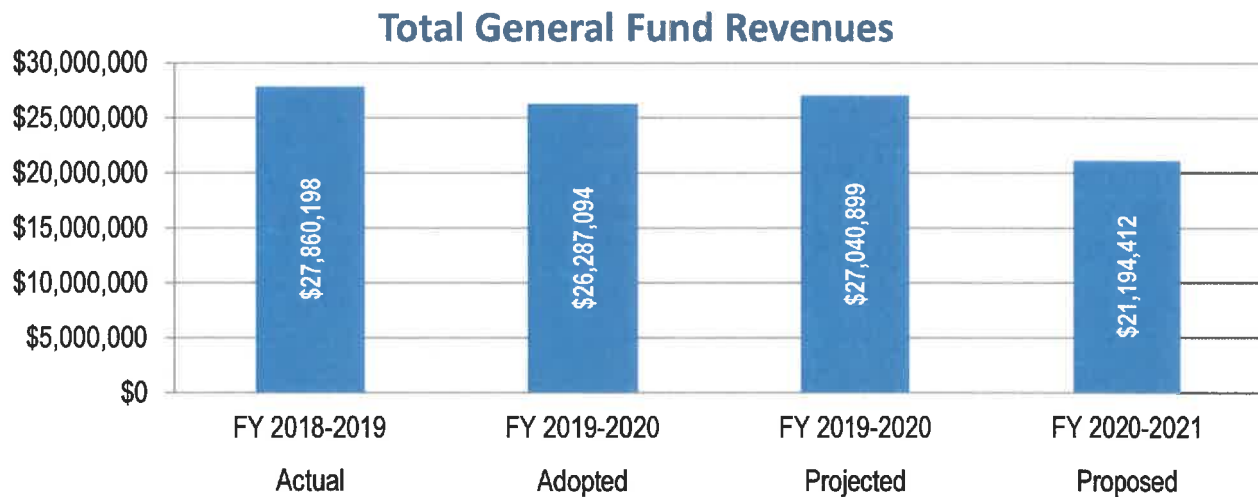
| Description                                  | Actual<br>FY 2018-2019 | Adopted<br>FY 2019-2020 | Projected<br>FY 2019-2020 | Proposed<br>FY 2020-2021 |
|--|------------------------|-------------------------|---------------------------|--------------------------|
| <b>General Property Taxes</b>                |                        |                         |                           |                          |
| Current Taxes                                | \$54,557,876           | \$55,400,210            | \$55,740,000              | \$56,165,584             |
| Prior Year Taxes                             | 1,172,117              | \$900,000               | \$1,476,000               | \$950,000                |
| Interest on Taxes                            | 184,725                | 140,000                 | 180,000                   | \$160,000                |
| Payment in Lieu of taxes                     | 644,085                | 644,085                 | 630,943                   | 630,943                  |
| PILOT - Federal Aid                          | 0                      | 0                       | 0                         | 0                        |
| <b>Subtotal General Property Taxes</b>       | <b>\$56,558,803</b>    | <b>\$57,084,295</b>     | <b>\$58,026,943</b>       | <b>\$57,906,527</b>      |
| <b>State Aid - Town</b>                      |                        |                         |                           |                          |
| School Housing Aid                           | \$1,604,104            | \$1,850,023             | \$1,575,624               | \$0                      |
| Public Service Corp Tax                      | 165,389                | 163,835                 | 165,037                   | 165,037                  |
| State PILOT Revenue                          | 17,419                 | 15,771                  | 15,012                    | 15,012                   |
| MV Excise Tax phase-out                      | 436,065                | 586,065                 | 536,524                   | 567,875                  |
| Meals & Beverage Tax                         | 685,232                | 700,000                 | 685,000                   | 700,000                  |
| State Incentive                              | 0                      | 0                       | 0                         | 0                        |
| Hotel Tax                                    | 1,962                  | 1,000                   | 1,750                     | 1,500                    |
| State Library Endowment Aid                  | 0                      | 0                       | 0                         | 0                        |
| <b>Subtotal State Aid - Town</b>             | <b>\$2,910,170</b>     | <b>\$3,316,694</b>      | <b>\$2,978,947</b>        | <b>\$1,449,424</b>       |
| <b>Licenses &amp; Permits</b>                |                        |                         |                           |                          |
| Business licenses and fees-TC                | \$232,961              | \$229,300               | \$234,100                 | \$239,400                |
| Business licenses and fees-B/Z               | 68,391                 | 76,000                  | 73,560                    | 76,000                   |
| Communications Tower                         | 129,200                | 129,000                 | 129,000                   | 132,000                  |
| Real Estate conveyance fees                  | 464,301                | 300,000                 | 275,000                   | 325,000                  |
| <b>Subtotal Licenses &amp; Permits</b>       | <b>\$894,852</b>       | <b>\$734,300</b>        | <b>\$711,660</b>          | <b>\$772,400</b>         |
| <b>Revenue from Investments</b>              |                        |                         |                           |                          |
| Interest on Investments                      | \$50,080               | \$30,000                | \$75,000                  | \$65,000                 |
| <b>Subtotal Revenue from Investments</b>     | <b>\$50,080</b>        | <b>\$30,000</b>         | <b>\$75,000</b>           | <b>\$65,000</b>          |
| <b>Departmental Revenues/Fines/Charges</b>   |                        |                         |                           |                          |
| Town Clerk - Misc Copies                     | \$4,950                | \$5,000                 | \$3,500                   | \$5,000                  |
| Finance - MLC's/Tax Sale Fees                | 21,621                 | 10,000                  | 22,500                    | 17,500                   |
| Police Dept - Fees/Fines                     | 175,566                | 158,450                 | 255,800                   | 163,000                  |
| Public Works Dept - Permits/Fees             | 316,115                | 233,200                 | 396,000                   | 273,025                  |
| Municipal Court - Penalties/Fines            | 816                    | 4,000                   | 1,500                     | 2,500                    |
| Planning Dept - Subdivision/ZBR Fee          | 30,563                 | 13,000                  | 14,700                    | 13,000                   |
| Fire Department - Rescue Billing Rev         | 877,914                | 910,000                 | 780,000                   | 800,000                  |
| Mooring fees - harbor                        | 31,260                 | 30,000                  | 31,200                    | 31,000                   |
| Recreation Dept - Activities/Rental          | 5,697                  | 9,250                   | 7,000                     | 7,350                    |
| Senior Services Dept-Programs/Reimb          | 22,971                 | 18,500                  | 12,700                    | 16,000                   |
| <b>Subtotal Dept. Revenues/Fines/Charges</b> | <b>\$1,487,472</b>     | <b>\$1,391,400</b>      | <b>\$1,524,900</b>        | <b>\$1,328,375</b>       |

\*Please note this chart is continued on the next page

## Combined Revenues - All Budgeted Funds, *continued*

*\*Please note this chart is continued from the previous page*

| Description                             | Actual<br>FY 2018-2019 | Adopted<br>FY 2019-2020 | Projected<br>FY 2019-2020 | Proposed<br>FY 2020-2021 |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Miscellaneous Departmental Rev</b>   |                        |                         |                           |                          |
| Town Clerk                              | 1,710                  | 1,500                   | 1,650                     | 750                      |
| Police Dept                             | 9,085                  | 2,000                   | 7,450                     | 4,000                    |
| Public Works Dept                       | 47                     | 200                     | 200                       | 200                      |
| Municipal Court                         | 1                      | 0                       | 0                         | 0                        |
| Fire Dept                               | 1,475                  | 0                       | 1,500                     | 0                        |
| Bond Subsidy                            | 553,462                | 552,500                 | 554,646                   | 0                        |
| Town General Fund                       | 82,167                 | 25,000                  | 8,798                     | 10,000                   |
| <b>Subtotal Miscellaneous Dept Rev</b>  | <b>\$647,948</b>       | <b>\$581,200</b>        | <b>\$574,244</b>          | <b>\$14,950</b>          |
| <b>Operating Transfers In</b>           |                        |                         |                           |                          |
| Wastewater Fund Transfer                | 86,000                 | 43,000                  | 43,000                    | 0                        |
| <b>Subtotal Operating Transfers In</b>  | <b>\$86,000</b>        | <b>\$43,000</b>         | <b>\$43,000</b>           | <b>\$0</b>               |
| <b>Operating Transfers Out</b>          |                        |                         |                           |                          |
| Transfer to School Department           | (\$35,340,812)         | (\$36,357,563)          | (\$36,357,563)            | (\$37,009,455)           |
| Transfer to EG Library                  | (525,000)              | (536,232)               | (536,232)                 | (536,232)                |
| Transfer To Debt Service Fund           | 0                      | 0                       | 0                         | (3,046,577)              |
| <b>Subtotal Operating Transfers Out</b> | <b>(\$35,865,812)</b>  | <b>(\$36,893,795)</b>   | <b>(\$36,893,795)</b>     | <b>(\$40,592,264)</b>    |
| <b>Fund Balance Applied</b>             |                        |                         |                           |                          |
| Fund Balance Applied                    | \$1,090,685            | \$0                     | \$0                       | \$250,000                |
| <b>Subtotal Fund Balance Applied</b>    | <b>\$1,090,685</b>     | <b>\$0</b>              | <b>\$0</b>                | <b>\$250,000</b>         |
| <b>Total General Fund Revenue</b>       | <b>\$27,860,198</b>    | <b>\$26,287,094</b>     | <b>\$27,040,899</b>       | <b>\$21,194,412</b>      |



## Combined Revenues - All Budgeted Funds, *continued*

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### General Fund Revenues

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The General Fund revenues for FY 2020-2021 are reported to be \$5,092,682 less than the current fiscal year, due to four major factors including:

- The major decrease is the accounting of tax transfers associated with EG Library and debt service obligations in a separate fund
- 1.79% increase in the Tax Transfer to the School Department; a minor increase however results in an increase of \$651,892 of additional tax effort
- Increase of \$671,175 to fund future Debt Service obligations related to the anticipation of issuing bonds for Town and School as well as to cover the loss of school housing reimbursement related to capital reserve project funding
- Minor increase in Motor Vehicle Excise Phase Out generated by the fourth year of tangible motor vehicles taxes phase out; this tax is expected to be fully repealed in 2024
- Recognition of increase of Investment Income due to better controls on daily cash flow

It is important to note that the Unassigned Fund Balance forward to the General Fund is proposed to be \$250,000. The prior year was budgeted at a rate to supplant the erosion of fund balance however, the 2020-2021 budget is proposing to use half of what was anticipated to help keep the tax increase conservative. It is management's desire to not rely on using unassigned fund balance as a means of balancing the budget but rather to provide a closer review of anticipated other revenue sources being generated which minimizes the tax impact.

Considering the current state of the pandemic and the impact on the State, the following budget impacts are considered and further described below:

#### STATE AID

The Town is level funding the Pass Thru State Aid from Hotel Tax and Meals & Beverage Tax. The Division of Taxation collects this revenue and then distributes it back to the Town's for which the hotel is located or where meals and beverages are sold. The Town is estimating approximately \$701,500 from these two categories. However, management will need to respond to the State's Declaration of Emergency should the business district continue to be restricted and not in full operation.

#### MOTOR VEHICLE EXCISE TAX

The 2017 General Assembly again enacted legislation to phase-out the motor vehicle excise tax. Cities and Towns are being reimbursed for lost revenue until the tax is fully repealed in FY 2024. Under the current law, once the motor vehicle tax is fully phased-out, the state will pay each municipality the amount of their FY 2018 Baseline Levy (\$2,296,400 for East Greenwich), adjusted roughly by the growth in sales and use tax realized every year.

The annual reimbursement is calculated as the difference between a municipality's FY 2018 Baseline Levy and its annual motor vehicle certified levy (once reviewed and confirmed by the Department of Revenue). The base reimbursement is its share of the original \$10 million aggregate reimbursement aid appropriated in FY 2017 (\$84,112 for East Greenwich).

## Combined Revenues - All Budgeted Funds, *continued*

### TAX TRANSFERS TO ALL FUNDS

To support the FY 2020-2021 School Department's budget, the Town Manager is proposing a 1.79% increase in the tax transfer which equates to an increase of \$651,892. Fiscal year 2020-2021 presents the final year of the ten-year State general education aid funding formula recalibration. The impact to the East Greenwich School District was favorable for 2020-2021, an increase of \$758,326 from the prior year. State Aid follows the student and, therefore, in 2011 a task force was established to ensure aid created equity incorporating annual data updates such as student counts, core instruction per pupil, an assessment of community property values, and the most recent median family income.

Specific categorical funds for certain high-cost items were established outside the funding formula such as the high cost of special education, career and technical education, early childhood education, transportation for non-public and regional districts, etc. The East Greenwich School District is receiving additional support for the cost of special education since they are identified as needing wide differences in students' special education needs and the variable costs to provide those services. The proposed set aside for this category for 2020-2021 is \$125,503.

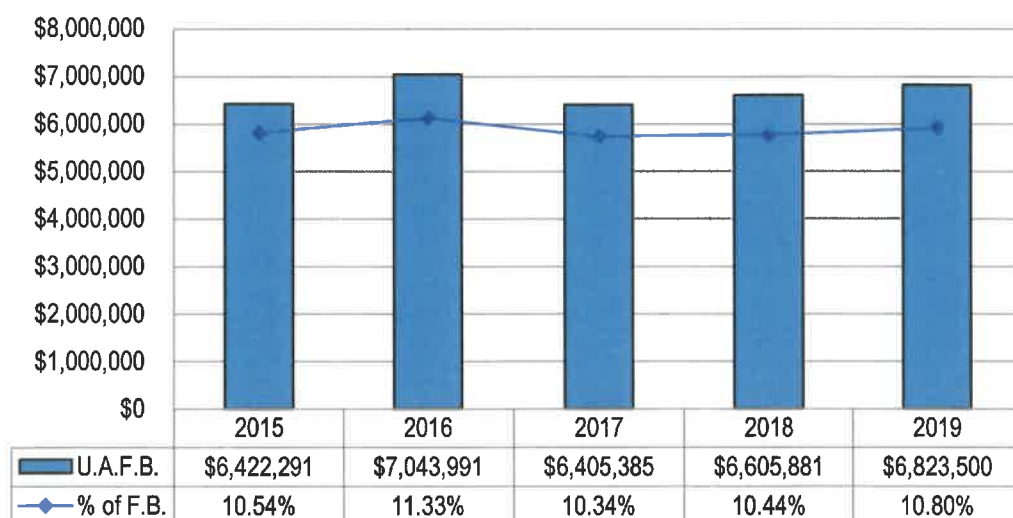
Increase in the tax need to support the outstanding bonded debt is \$671,175 over the prior fiscal year.

The East Greenwich Library support is recommended to be level funded from the prior year at \$536,232.

### UNASSIGNED FUND BALANCE

Financial policies adopted August 25, 2008 states in part, "the general fund will be maintained at between eight point three (8.3) and ten (10) percent of the sum of the total of the general fund annual operating budget and the property tax commitment for the school". For this purpose, the general fund budget shall include the municipal and school budgets. A history of the Unassigned Fund Balance over the last five-year period is provided below.

Unassigned Fund Balance as a % of General Fund



## Combined Revenues - All Budgeted Funds, *continued*

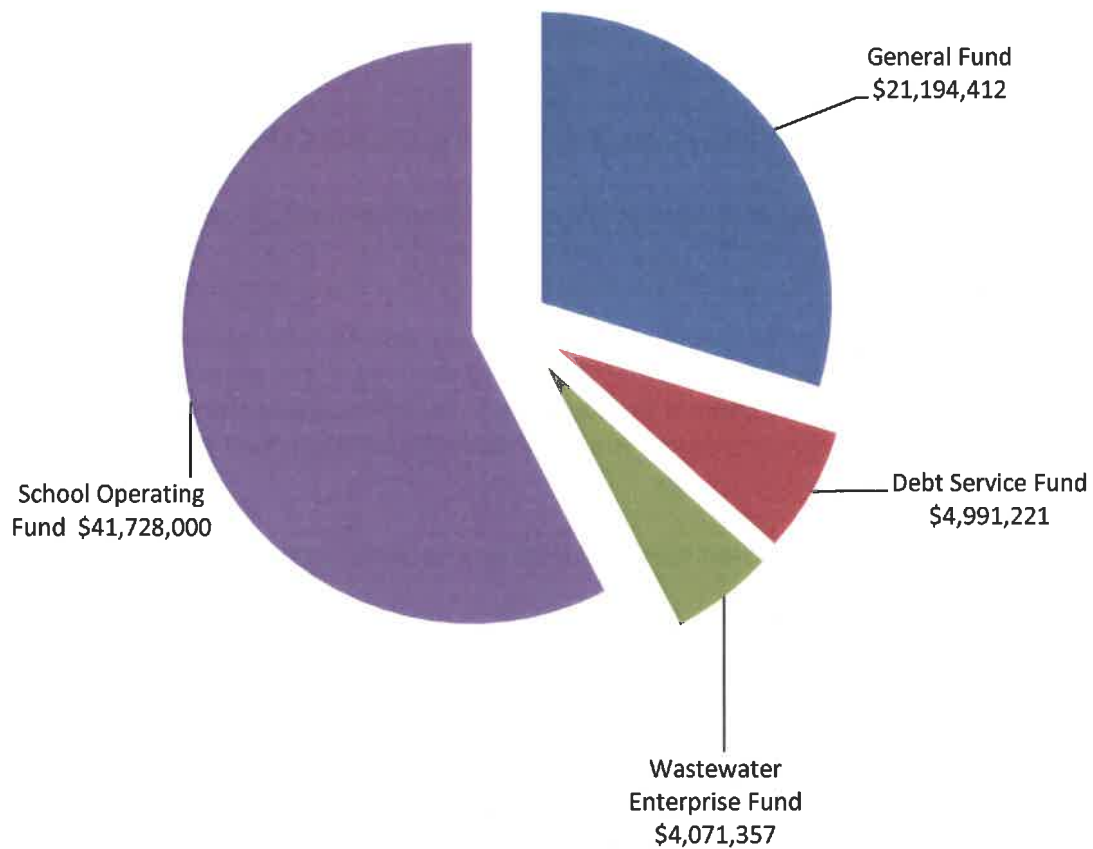
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### Combined Revenues

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The FY 2020-2021 combined revenues for all budgeted funds are \$71,984,990. This is an increase of \$1,361,396, or 1.93%, over the current fiscal year. A breakdown of revenues by fund is shown below.

#### Combined Revenues – All Budgeted Funds FY 2020-2021 \$71,984,990





## Combined Revenues - All Budgeted Funds, *continued*

### Combined Statement of Sources & Uses

The FY 2020-2021 Combined Statement of Sources and Uses for all budgeted funds projects income of \$72,521,222. This is an increase of \$1,361,596 over the FY 2019-2020 adopted revenue statement. A breakdown by fund is shown below.

#### Combined Statement of Sources & Uses – All Budgeted Funds Fiscal Year 2020-2021

|  | General              | School               | Debt<br>Service     | Wastewater          | EG<br>Library     | Total                |
|--|----------------------|----------------------|---------------------|---------------------|-------------------|----------------------|
| <b>Revenues &amp; Other Financing Sources:</b>               |                      |                      |                     |                     |                   |                      |
| General Property Taxes                                       | \$17,314,263         | \$37,009,455         | \$3,046,577         |                     | \$536,232         | \$57,906,527         |
| User Fees  |                      |                      |                     | 4,050,357           |                   | 4,050,357            |
| State Aid  | 1,449,424            | 3,417,301            | 1,392,144           |                     |                   | 6,258,869            |
| Federal Aid  | -                    | 385,000              | 552,500             |                     |                   | 937,500              |
| Licenses/Fees/Rents  | 772,400              | 150,000              |                     |                     | -                 | 922,400              |
| Revenues from Investments                                    | 65,000               |                      |                     |                     |                   | 65,000               |
| Departmental Revenue/Fines/Charges                           | 1,328,375            |                      |                     | 6,000               |                   | 1,334,375            |
| Transfers In   |                      | 34,719               |                     |                     |                   | 34,719               |
| Miscellaneous  | 14,950               | 145,000              |                     | 15,000              |                   | 174,950              |
| Fund Balance Applied   | 250,000              | 586,525              |                     |                     |                   | 836,525              |
| <b>Total Revenues</b>  | <b>\$ 21,194,412</b> | <b>\$ 41,728,000</b> | <b>\$ 4,991,221</b> | <b>\$ 4,071,357</b> | <b>\$ 536,232</b> | <b>\$ 72,521,222</b> |
| <b>Expenditures &amp; Other Financing Sources:</b>           |                      |                      |                     |                     |                   |                      |
| General government   | \$956,150            |                      |                     |                     |                   | \$956,150            |
| General services   | 2,362,323            |                      |                     |                     |                   | 2,362,323            |
| Public Safety  | 5,732,461            |                      |                     |                     |                   | 5,732,461            |
| Public works   | 3,579,180            |                      |                     | 1,566,011           |                   | 5,145,191            |
| Community Resources and Parks                                | 1,015,042            |                      |                     |                     |                   | 1,015,042            |
| Fire Department  | 6,993,756            |                      |                     |                     |                   | 6,993,756            |
| Non-departmental   | 455,500              |                      |                     |                     |                   | 455,500              |
| Education  |                      | 42,377,411           |                     |                     |                   | 42,377,411           |
| Debt Service   |                      |                      | 4,991,221           | 2,339,846           |                   | 7,331,067            |
| Public libraries   |                      |                      |                     |                     | 536,232           | 536,232              |
| Capital Expenditures   | 100,000              | 153,000              |                     | 165,500             |                   | 418,500              |
| <b>Total Expenditures</b>                                    | <b>\$ 21,194,412</b> | <b>\$ 42,530,411</b> | <b>\$ 4,991,221</b> | <b>\$ 4,071,357</b> | <b>\$ 536,232</b> | <b>\$ 73,323,633</b> |
| <b>Excess (Deficiency) of<br/>Revenues Over Expenditures</b> | <b>\$0</b>           | <b>(\$802,411)</b>   | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>        | <b>(\$802,411)</b>   |

## Budgeted Funds Revenue Descriptions, *continued*

### Revenue Summary

Tax proceeds are the primary source of revenue for both the Town's General Fund and the School's Operating Funds. The bulk of tax revenue consists of general property taxes, which include real, motor vehicle, and personal property (tangible). The Town's total tax revenue accounts for 78.08% of all budgeted funds revenues; an increase in tax support from the prior year of 74.65%. Tax proceeds are divided into two categories: current and prior taxes and other. Other taxes include payment in lieu of taxes (PILOT), and interest collected on taxes paid after the due date, which make up 2.42% of total budgeted general property taxes.




#### REAL ESTATE TAX

Real property taxes are levied on the assessed value of real property. Included in this category are taxes on residential and commercial property. Real property taxes are valued in a full reassessment every nine years, with a statistical update performed every third year. The process of reassessment and statistical updates do not increase total tax revenue to the Town, yet serves to equalize the assessed value of property. The Town Manager's FY 2020-2021 Proposed Budget includes values based on the December 31<sup>st</sup>, 2017 full statistical revaluation updated through December 31, 2019. It is anticipated that the value of the taxable property roll will increase approximately \$11,824,588 or 0.50% upon certification of the taxable property tax roll in June 2020. It is noted that the Town is conducting a State mandated statistical property assessment update for December 31, 2020. The updated values shall be used in calculating the Town's property tax rate for Fiscal Year 2021-2022.

It is noted that in FY 2006-2007, the State legislature amended the general law changing the tax cap levy amount and valuation for municipalities in the State of Rhode Island. Previously, Rhode Island had a 5.5% cap on property tax growth for all cities and towns. The current legal threshold remains at 4.0% (RIGL § 44-5.2). The tax cap applies to the total levy of real and personal property taxes (including motor vehicle). There are several implications for the municipality, including that any growth to the tax base does not mean additional tax revenue will be realized. It also means that the municipality will no longer be able to set a tax rate, but instead must first determine the increase in levy and then back into the tax rate. Municipalities must stay within the tax cap, unless they receive permission to exceed the cap from the State Office of Municipal Affairs or the State Auditor General, and then only certain exceptions are granted under limited circumstances. Therefore, anticipated revenues from real and personal property taxes can only increase by not more than 4.0%, or \$2,199,407 in East Greenwich, for FY 2020-2021. There are four budgeted funds supported by property taxes: General Fund, School Unrestricted Fund, Debt Service Fund, and EG Library. Calculation of the State mandated tax cap is shown below.

| Compliance with State Property Tax Cap | Actual<br>FY 2019-2020<br>Tax Levy | Maximum<br>FY 2020-2021<br>Tax Levy | Proposed<br>FY 2020-2021<br>Tax Levy | Amount<br>(Below)<br>Statutory<br>Tax Cap |
|--|------------------------------------|-------------------------------------|--------------------------------------|---|
| Residential real estate                | \$45,006,284                       | \$46,806,535                        | \$45,387,218                         | (\$1,419,317)                             |
| Commercial real estate                 | \$8,095,127                        | \$8,418,932                         | \$8,423,545                          | \$4,613                                   |
| Personal Property                      | \$1,886,268                        | \$1,961,719                         | \$1,962,794                          | \$1,075                                   |
| <b>Net Levy</b>                        | <b>\$54,987,679</b>                | <b>\$57,187,186</b>                 | <b>\$55,773,557</b>                  | <b>(\$1,413,629)</b>                      |
| Motor Vehicle Levy                     | (1,892,518)                        | (1,515,043)                         | (1,515,043)                          | \$0                                       |
| Increase in Levy                       | \$993,073                          | \$2,199,507                         | (\$1,413,629)                        | (\$3,613,136)                             |
| Percent Increase                       | 1.41%                              | 4.00%                               | -3.14%                               | -7.14%                                    |
| <b>Residential Property Tax Rate</b>   | <b>\$23.21</b>                     | <b>\$24.02</b>                      | <b>\$23.29</b>                       | <b>\$0.73</b>                             |

## Budgeted Funds Revenue Descriptions, *continued*

| Property Tax Rate History |                      |                      |                      |                      |                      |                       | FY17-FY21  |           |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--|-----------|
|                           | Adopted<br>FY2015-16 | Adopted<br>FY2016-17 | Adopted<br>FY2017-18 | Adopted<br>FY2018-19 | Adopted<br>FY2019-20 | Proposed<br>FY2020-21 | Rate<br>Inc./ (Dec.)   | Avg. Rate |
| Residential Rate          | \$23.68              | \$24.09<br>1.73%     | \$23.66<br>-1.78%    | \$23.00<br>-2.79%    | \$23.21<br>0.91%     | \$23.29<br>0.34%      | (\$0.80)  | \$23.45   |
| Commercial Rate           | \$23.68              | \$24.09<br>1.73%     | \$23.66<br>-1.78%    | \$23.00<br>-2.79%    | \$23.44<br>1.91%     | \$24.27<br>3.54%      | \$0.18    | \$23.69   |
| PPT                       | \$23.68              | \$24.09<br>1.73%     | \$23.66<br>-1.78%    | \$23.00<br>-2.79%    | \$23.44<br>1.91%     | \$24.27<br>3.54%      | \$0.18    | \$23.69   |

### MOTOR VEHICLE TAX

Motor vehicle values are assessed at a rate of \$18.71 per thousand dollars of assessed value. This rate has been frozen by the State since FY 1997-1998. Beginning in FY 1998-1999, motor vehicle property owners were given an annual exemption on the first \$6,000 of value of their vehicle and the State reimbursed the Town for the difference. However, during FY 2010-2011, the State law was amended so that only the first \$500 of a motor vehicle's assessed value is reimbursed by the State.

The 2017 General Assembly again enacted legislation to phase-out the motor vehicle excise tax. The tax is expected to be fully repealed in FY 2023-2024. Cities and towns will be reimbursed for lost revenues. State reimbursement is calculated as the difference between the FY2018 base line (determined as the FY 2017-2018 motor vehicle excise tax levy as calculated using the motor vehicle excise tax calculation methodology that existed in FY 2016-2017) and the motor vehicle excise tax levy calculated as the difference between the FY 2017-2018 baseline levy and the tax levy generated in any given year, with the appropriate phase-out parameters applied. (RIGL § 44-34-11)

Since FY 2011-2012, the Town has chosen to provide a \$6,000 per vehicle exemption to residents when calculating motor vehicle tax liability. As noted above, the motor vehicle levy must be included with the real property levy when determining the tax cap.

### PRIOR YEAR TAX AND INTEREST ON TAXES

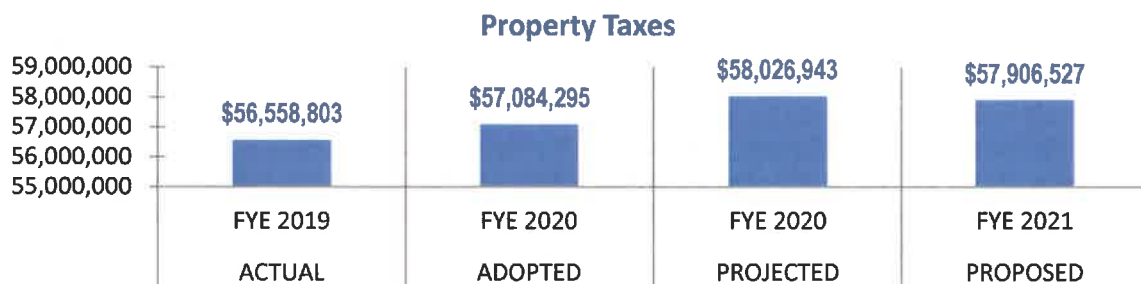
The Town provides taxpayers with a fifteen (15) day interest-free period after a tax collection due date before any interest penalty is assessed. Once the interest-free period has lapsed, the Town collects an interest rate of 12% per annum on all delinquent taxes. Prior year taxes are the anticipated collections of delinquent taxes from an earlier fiscal year in which they were levied.

### PAYMENT IN LIEU OF TAX (PILOT)

The Town collects payments in lieu of taxes (PILOT) annually from New England Institute of Technology "NEIT". The college is an independent, private, non-profit, tax exempt institution of higher education organized under the Laws of the State of Rhode Island and, therefore, the State pays the Town for State tax-exempt properties located in the Town. The State pays a maximum of 22% of what the tax would be, if the property were on the Town's tax roll. The General Assembly, through the State's annual budget process, determines the percentage which they will reimburse the Town.

## Budgeted Funds Revenue Descriptions, *continued*

|                          | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|--------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Property Taxes</b>    |                        |                         |                           |                          |
| Current Taxes            | \$54,557,876           | \$55,400,210            | \$55,740,000              | \$56,165,584             |
| Prior Year Taxes         | 1,172,117              | 900,000                 | 1,476,000                 | 950,000                  |
| Interest on Taxes        | 184,725                | 140,000                 | 180,000                   | 160,000                  |
| Payment in Lieu of Taxes | 644,085                | 644,085                 | 630,943                   | 630,943                  |
| <b>Total</b>             | <b>\$56,558,803</b>    | <b>\$57,084,295</b>     | <b>\$58,026,943</b>       | <b>\$57,906,527</b>      |

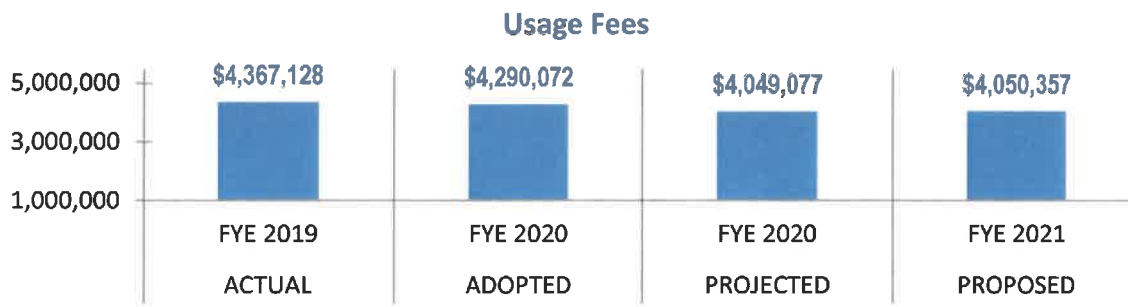


### USER FEES

- User fees for the Wastewater Enterprise Fund are adopted by the Town Council based on RIGL § 45-39.1-5 and § 46-15.8-4. Users of the Wastewater Treatment Facility are assessed a sewer use charge. For FY 2020-2021, the general rate has been increased to \$12.90 per (ft<sup>3</sup>), this is an increase of \$0.47 or 3.79% over the prior year. The prior year budget was level funded from FY 2018-2019. The residential classification is charged based on 85% of water consumption at the general rate.
- Sewer Assessments are billed to all property owners connected to the Town's wastewater system. Assessments are payable over a period of 10 or 20 years, as determined by the Town Council. Assessments are billed once a year on May 1<sup>st</sup> and are due on or before June 1<sup>st</sup>. Interest on delinquent customers bears an interest rate of 8% per annum.
- Road Assessments are specific to Howland Farm residents and began in FY 2018-2019.

|                                    | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Adopted |
|------------------------------------|------------------------|-------------------------|---------------------------|-------------------------|
| <b>Usage Fees</b>                  |                        |                         |                           |                         |
| Overpayments                       | \$0                    | \$0                     | \$76,686                  | \$0                     |
| Sewer Use Fees                     | 3,224,341              | 3,210,955               | 3,076,062                 | 3,152,450               |
| Interest on Delinquent Payment     | 16,612                 | 15,000                  | 30,472                    | 20,000                  |
| Sewer Assessment Fee               | 1,097,549              | 1,050,000               | 989,159                   | 849,491                 |
| Interest on Delinquent Assessments | 9,106                  | 8,000                   | 10,459                    | 9,500                   |
| Road Assessments                   | 19,521                 | 15,117                  | 19,611                    | 18,916                  |
| <b>Total</b>                       | <b>\$4,367,128</b>     | <b>\$4,290,072</b>      | <b>\$4,049,077</b>        | <b>\$4,050,357</b>      |

## Budgeted Funds Revenue Descriptions, *continued*



### PUBLIC SERVICE CORPORATION TAX

This tax is for tangible personal property of telegraph, cable, and telecommunications corporations that is exempt from local taxation, and instead is subject to taxation by the State. The revenue from this tax flows through the State, though it is not appropriated by the State. The revenues, apart from some administrative expenses, are apportioned to the State's cities and towns based on the ratio of each municipality's population, relative to the total population of the State. Each year, the budgeted amount is estimated based on the prior year, combined with information from the Governor's Budget Message.

### HOTEL OCCUPANCY TAX AND MEALS & BEVERAGE TAX

The 1986 General Assembly enacted the Hotel Local Tax, a 5% hotel tax upon the total consideration charged for occupancy of any space furnished by any hotel in the State. Twenty-five percent of the revenues generated from the 5% state hotel tax are distributed to the municipalities where the individual hotels are located. Furthermore, the 2004 General Assembly enacted a 1% gross receipts tax on the total consideration charged for occupancy of any space furnished by a hotel in the State. The taxes are collected by the Rhode Island Division of Taxation and distributed at least quarterly to the city or town where the hotel was located. In 2003, the General Assembly enacted the Local Meals and Beverage Tax, a 1% additional tax on gross receipts from the sale of food and beverages sold in or on eating and drinking establishments. The tax is also collected by the RI Division of Taxation, and then distributed back to the city or town in which the meals and beverages were delivered.

### SCHOOL HOUSING AID & STATE AID

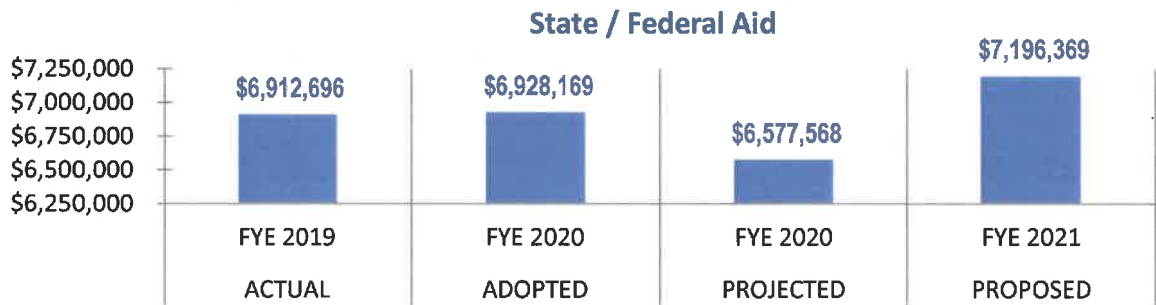
The State provides local school districts with partial reimbursement for approved school construction projects. The current reimbursement rate for East Greenwich is 35%. This State Aid provides financial support to assist with debt service related to school capital improvements and library constructions and capital improvements to any free public library.

The Town also receives a federal bond subsidy on behalf of the \$10,635,000 School Bonds issued on December 2, 2010. This General Obligation bond qualified for a refundable credit under the Balanced Budget and Emergency Deficit Act of 1985 (Internal Revenue Code Section 6431). The sequestrian reduction rate is subject to change based on the federal budget.



## Budgeted Funds Revenue Descriptions, *continued*

|                            | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|----------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <b>State / Federal Aid</b> |                        |                         |                           |                          |
| School Housing Aid         | \$1,604,104            | \$1,850,023             | \$1,575,624               | \$1,392,144              |
| Public Services Corp Tax   | 165,389                | 163,835                 | 165,037                   | 165,037                  |
| State PILOT Revenue        | 17,419                 | 15,771                  | 15,012                    | 15,012                   |
| MV Excise Tax Phase-Out    | 436,065                | 586,065                 | 536,524                   | 567,875                  |
| Meals & Beverage Tax       | 685,232                | 700,000                 | 685,000                   | 700,000                  |
| Hotel Tax                  | 1,962                  | 1,000                   | 1,750                     | 1,500                    |
| Bond Subsidy               | 553,462                | 552,500                 | 554,646                   | 552,500                  |
| Medicaid                   | 357,748                | 400,000                 | 385,000                   | 385,000                  |
| State Aid to Education     | 3,091,316              | 2,658,975               | 2,658,975                 | 3,417,301                |
| <b>Total</b>               | <b>\$6,912,696</b>     | <b>\$6,928,169</b>      | <b>\$6,577,568</b>        | <b>\$7,196,369</b>       |



### RENTAL OF TOWN PROPERTY

Revenues are derived from the rental of town-owned property, and from the rental of tower space for telecommunications.

### LICENSES & PERMITS

The Town charges for business and non-business licenses and fees. This category includes many of the business revenues that are received in the Town Clerk's Office related to alcohol, victualling, peddlers, yard sales, and other miscellaneous business licenses. Non-business type revenues include recording fees, probate fees, marriage license, and dog license revenues. The Building and Zoning Official's Office also collects revenues associated with building, electrical, plumbing, and mechanical activity.

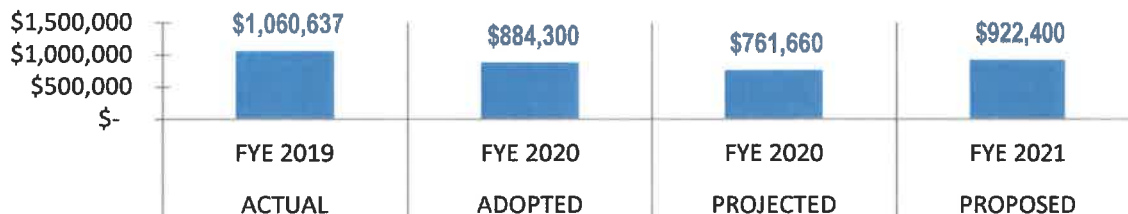
### REAL ESTATE CONVEYANCE TAX

Real Estate Conveyance Tax collections are shared between the State and the municipality within which the property is located. The State imposes a tax on each deed, instrument, or writing by which interests in real estate are conveyed to a purchaser, when the value of the transfer is greater than \$100. The tax rate is \$2.00 per \$500, or fractional part, of the purchase price, equating to a 0.4% tax rate.

## Budgeted Funds Revenue Descriptions, *continued*

|                                | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|--------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Licenses/Fees/Rents</b>     |                        |                         |                           |                          |
| Rental of Town Properties      | \$129,200              | \$129,000               | \$129,000                 | \$132,000                |
| Business licenses and fees-TC  | 58,965                 | 62,500                  | 62,000                    | 62,000                   |
| Business licenses and fees-B/Z | 68,391                 | 76,000                  | 73,560                    | 76,000                   |
| Non-business licenses and fees | 173,996                | 16,800                  | 172,100                   | 177,400                  |
| Real Estate conveyance fees    | 464,301                | 300,000                 | 275,000                   | 325,000                  |
| School Rental                  | 165,784                | 150,000                 | 50,000                    | 150,000                  |
| <b>Total</b>                   | <b>\$1,060,637</b>     | <b>\$884,300</b>        | <b>\$761,660</b>          | <b>\$922,400</b>         |

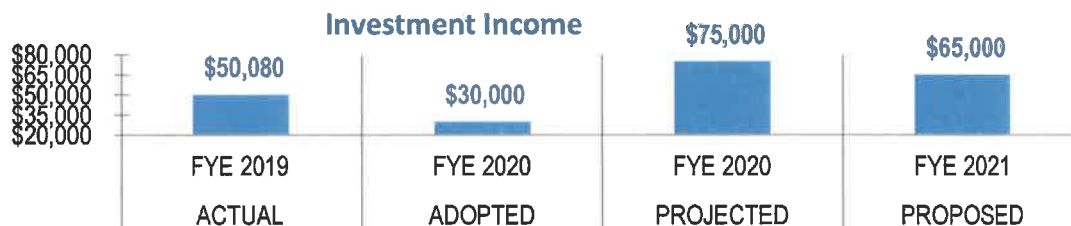
### Licenses and Permits



### INTEREST ON INVESTMENTS

This includes amounts earned on cash deposits and from temporary investments made when Town funds, in a given period, exceed the Town's immediate disbursement needs. The revenue budgeted is an average interest rate of 0.35%, after reviewing financial management and investment literature to determine a reasonable rate. The Town uses as a financial indicator the 5-year Treasury note. The current interest rate has plummeted to 0.34%, a direct impact of the coronavirus pandemic. Last year the interest rate at this time for the 5-year Treasury note was 2.26%. The Town will be reviewing all financial policies for the Town related to a formal Investment Policy Statement, Debt Service issuances, and Fund Balance Utilization. An analysis of the Town's cash flow has identified that there is approximately \$3.5 to \$4.0 million dollars of Town funds that are available for investment in longer terms. The Town plans to secure the services of an Investment Advisor to access the fixed income market for the selection of high quality investments and to assist with management of credit risk and investment performance evaluation and, as such, expect higher rates of return than that of previous years' experience.

|                          | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|--------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Investment Income</b> |                        |                         |                           |                          |
| Investment Income        | \$50,080               | \$30,000                | \$75,000                  | \$65,000                 |
| <b>Investment Income</b> | <b>\$50,080</b>        | <b>\$30,000</b>         | <b>\$75,000</b>           | <b>\$65,000</b>          |



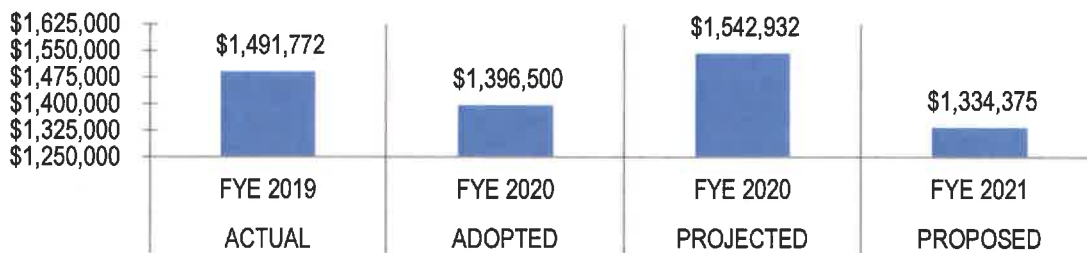
## Budgeted Funds Revenue Descriptions, *continued*

### DEPARTMENTAL REVENUE/FINES/CHARGES

These include a variety of revenues that the general fund, special revenue funds, and enterprise funds receive for services that it provides to the public and other organizations. The types of revenues collected by the Town include copy charges, municipal lien certificates, police fees and fines attributable to parking tickets, VIN checks, court fines, Town detail administration fees, animal control fines, rescue billing, public works inspection permits, harbor and recreation programs.

|   | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Departmental Revenues/Fines/Charges</b>    |                        |                         |                           |                          |
| Senior & Human Services/Recreation Activities | \$28,668               | \$27,750                | \$19,700                  | \$23,350                 |
| Town Clerk Miscellaneous                      | 6,250                  | 7,000                   | 5,500                     | 7,000                    |
| Finance Department - MLC's/Tax Sale Fees      | 21,621                 | 10,000                  | 22,500                    | 17,500                   |
| Police Department - fees/fines                | 174,266                | 156,450                 | 253,800                   | 161,000                  |
| Municipal Court – court costs/penalties       | 816                    | 4,000                   | 1,500                     | 2,500                    |
| Public Works Department                       | 316,115                | 233,200                 | 396,000                   | 273,025                  |
| Rescue Billing Revenue                        | 877,914                | 910,000                 | 780,000                   | 800,000                  |
| Mooring fees - harbor                         | 31,260                 | 30,000                  | 31,200                    | 31,000                   |
| Planning Department – platting & subdivision  | 30,563                 | 13,000                  | 14,700                    | 13,000                   |
| Wastewater – permits/connection fees          | 4,300                  | 5,100                   | 18,032                    | 6,000                    |
| <b>Total</b>                                  | <b>\$1,491,772</b>     | <b>\$1,396,500</b>      | <b>\$1,542,932</b>        | <b>\$1,334,375</b>       |

### Departmental Revenues / Fines / Charges



### OPERATING TRANSFERS

Support services provided to special revenue funds, enterprise funds, and the School Operating Fund are reimbursed and recognized in the Town's operating fund, the General Fund. These transfers support services provided for payroll and accounting oversight, recreation field maintenance, and partially support the School Resource Officers (SROs). The cost allocation is reviewed annually to ensure adequate funding for the services provided.

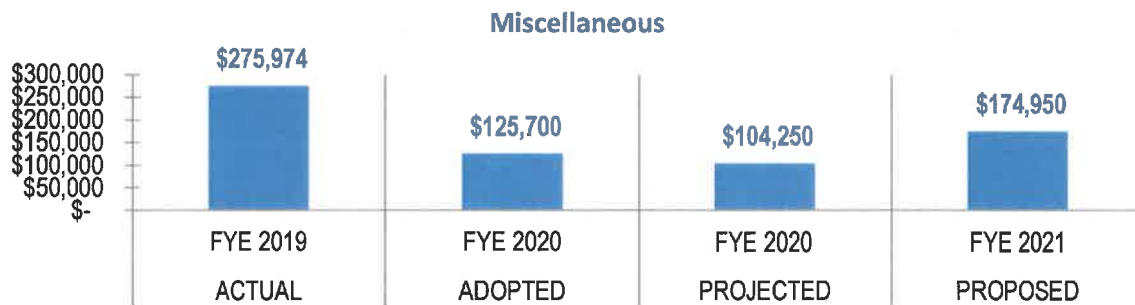
*The practice of recognizing these types of costs within the appropriate fund is not currently implemented however, the Town plans to employ this practice as part of the 2021-2022 budget development in conjunction with the school management's input.*

## Budgeted Funds Revenue Descriptions, *continued*

### MISCELLANEOUS REVENUE

This revenue category encompasses small, one-time fees for services offered to the general public, such as transportation for senior programs, donations, tuition payments for students living outside the district who attend East Greenwich High School, prorated new water accounts and/or addendum billings.

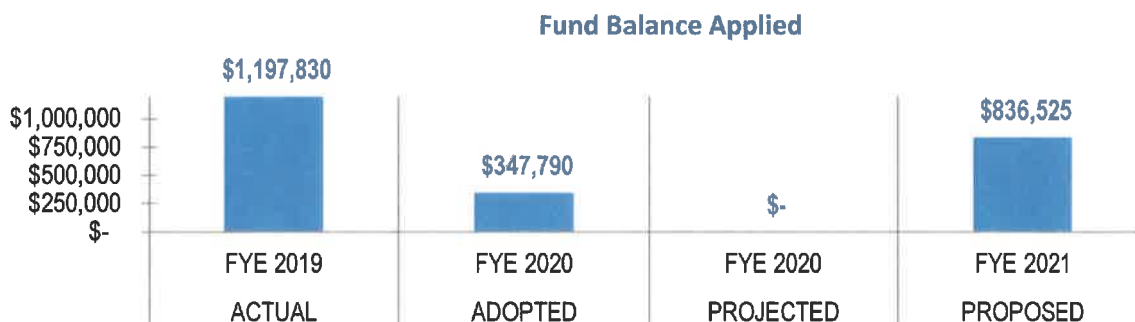
|                                  | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|----------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Miscellaneous Revenue</b>     |                        |                         |                           |                          |
| General Miscellaneous Rev        | \$94,485               | \$28,700                | \$19,598                  | \$14,950                 |
| Sewer Use & Sewer Assess Misc    | 112,072                | 12,000                  | 21,652                    | 15,000                   |
| Tuition - Other Districts        | 66,400                 | 75,000                  | 62,000                    | 75,000                   |
| School Fund Raising & Other Misc | 82,536                 | 10,000                  | 1,000                     | 70,000                   |
| <b>Miscellaneous</b>             | <b>\$355,493</b>       | <b>\$125,700</b>        | <b>\$104,250</b>          | <b>\$174,950</b>         |



### FUND BALANCE

This represents the amount of unassigned fund balance and/or unrestricted net assets in the General and School Operating Funds, and in the Enterprise Funds to be used to fund the operating budget for the fiscal year.

|                                    | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|------------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <b>Fund Balance Applied</b>        |                        |                         |                           |                          |
| Designated F/B - General           | \$1,090,685            | 0.00                    | 0.00                      | \$250,000                |
| Net Assets Forwarded to Ops        | 0.00                   | 347,790                 | 0.00                      | 0.00                     |
| Re-Appropriate Fund Balance-School | 107,145                | 0.00                    | 0.00                      | 586,525                  |
| <b>Total</b>                       | <b>\$1,197,830</b>     | <b>\$347,790</b>        | <b>\$0.00</b>             | <b>\$836,525</b>         |



## General Fund Expenditures

### Expenditures by Area of Service - Detail

The following table provides program summary details for the General Fund expenditures, identifying each area of service.

#### FY 2020-2021 General Fund Expenditures Program Summary Detail by Area of Service

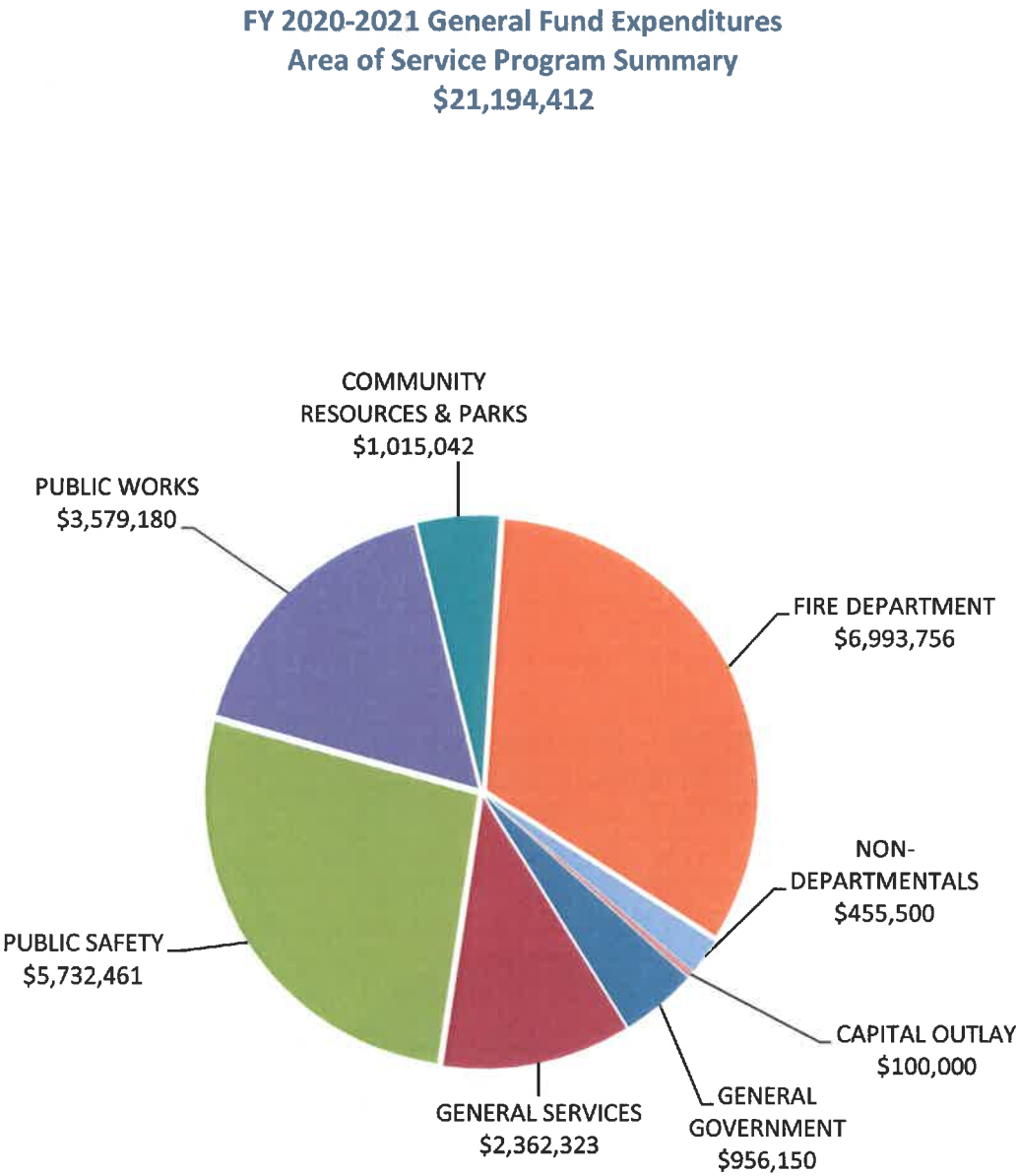
| Function        | Description<br>Area of Service    | Actual<br>FY 2018-2019 | Adopted<br>FY 2019-2020 | Projected<br>FY 2019-2020 | Request<br>FY 2020-2021 | Proposed<br>FY 2020-2021 |
|-----------------|-----------------------------------|------------------------|-------------------------|---------------------------|-------------------------|--------------------------|
| 14020           | Town Manager                      | \$252,474              | \$195,800               | \$287,001                 | \$312,022               | \$310,022                |
| 14030           | Town Clerk                        | 245,103                | 306,187                 | 348,267                   | 375,201                 | \$320,628                |
| 14040           | Legal Services                    | 360,076                | 300,000                 | 285,200                   | 285,000                 | \$275,000                |
| 14045           | Municipal Court                   | 5,075                  | 5,100                   | 5,100                     | 15,000                  | \$15,000                 |
| 14050           | Probate Court                     | 5,500                  | 5,500                   | 5,500                     | 5,500                   | \$5,500                  |
| 14110           | Board of Canvassers               | 23,599                 | 21,600                  | 7,510                     | 30,450                  | \$30,000                 |
| <b>Subtotal</b> | <b>GENERAL GOVERNMENT</b>         | <b>\$891,826</b>       | <b>\$834,187</b>        | <b>\$938,578</b>          | <b>\$1,023,173</b>      | <b>\$956,150</b>         |
| 14210           | Finance Department                | \$575,603              | \$666,978               | \$933,946                 | \$904,240               | \$869,271                |
| 14215           | Information Technology            | 671,972                | 656,564                 | 940,062                   | 784,613                 | \$719,183                |
| 14420           | Town Hall Operations              | 0                      | 0                       | 16,572                    | 68,070                  | \$65,570                 |
| 14610           | Planning Department               | 211,228                | 258,965                 | 346,099                   | 348,775                 | \$328,775                |
| 14810           | Senior & Human Services           | 0                      | 0                       | 0                         | 377,524                 | \$379,524                |
| <b>Subtotal</b> | <b>GENERAL SERVICES</b>           | <b>\$1,458,803</b>     | <b>\$1,582,507</b>      | <b>\$2,236,679</b>        | <b>\$2,483,222</b>      | <b>\$2,362,323</b>       |
| 14320           | Police Department                 | \$3,462,447            | \$3,392,029             | \$5,329,206               | \$5,952,343             | \$5,732,461              |
| <b>Subtotal</b> | <b>PUBLIC SAFETY</b>              | <b>\$3,462,447</b>     | <b>\$3,392,029</b>      | <b>\$5,329,206</b>        | <b>\$5,952,343</b>      | <b>\$5,732,461</b>       |
| 14451           | Public Works                      | \$3,597,031            | \$3,807,740             | \$4,368,822               | \$3,889,503             | \$3,579,180              |
| <b>Subtotal</b> | <b>PUBLIC WORKS</b>               | <b>\$3,597,031</b>     | <b>\$3,807,740</b>      | <b>\$4,368,822</b>        | <b>\$3,889,503</b>      | <b>\$3,579,180</b>       |
| 14225           | Community Resources and Parks     | \$891,814              | \$961,050               | \$1,175,445               | \$1,002,410             | \$1,015,042              |
| <b>Subtotal</b> | <b>COMM RESOURCES &amp; PARKS</b> | <b>\$891,814</b>       | <b>\$961,050</b>        | <b>\$1,175,445</b>        | <b>\$1,002,410</b>      | <b>\$1,015,042</b>       |
| 14910           | Fire Department                   | \$4,769,011            | \$4,180,204             | \$6,751,898               | \$8,251,697             | \$6,993,756              |
| <b>Subtotal</b> | <b>FIRE DEPARTMENT</b>            | <b>\$4,769,011</b>     | <b>\$4,180,204</b>      | <b>\$6,751,898</b>        | <b>\$8,251,697</b>      | <b>\$6,993,756</b>       |
| 14060           | Employee Benefits                 | \$5,347,260            | \$5,545,631             | \$1,427                   | \$0                     | \$0                      |
| 14070           | Insurance & Claims                | 429,338                | 476,450                 | 449,000                   | 395,000                 | 395,000                  |
| 14080           | Contingency Fund                  | 200,628                | 75,000                  | 0                         | 75,000                  | 40,000                   |
| 15010           | Contr. to Outside Agencies        | 27,000                 | 27,000                  | 31,500                    | 42,500                  | 20,500                   |
| <b>Subtotal</b> | <b>NON-DEPARTMENTALS</b>          | <b>\$6,004,226</b>     | <b>\$6,124,081</b>      | <b>\$481,927</b>          | <b>\$512,500</b>        | <b>\$455,500</b>         |
| 17010           | Capital Outlay                    | \$648,080              | \$100,000               | \$6,200                   | \$822,705               | \$100,000                |
| <b>Subtotal</b> | <b>CAPITAL OUTLAY</b>             | <b>\$648,080</b>       | <b>\$100,000</b>        | <b>\$6,200</b>            | <b>\$822,705</b>        | <b>\$100,000</b>         |
| 16010           | Debt Service                      | \$5,769,720            | \$4,777,925             | \$4,724,275               | \$0                     | \$0                      |
| <b>Subtotal</b> | <b>DEBT SERVICE</b>               | <b>\$5,769,720</b>     | <b>\$4,777,925</b>      | <b>\$4,724,275</b>        | <b>\$0</b>              | <b>\$0</b>               |
| <b>Total</b>    | <b>GENERAL FUND OPERATIONS</b>    | <b>\$27,493,958</b>    | <b>\$25,759,723</b>     | <b>\$26,013,030</b>       | <b>\$23,937,553</b>     | <b>\$21,194,412</b>      |



General Fund Expenditures, continued

Expenditure Summary

The following chart provides a summary of the General Fund expenditures by area of service.



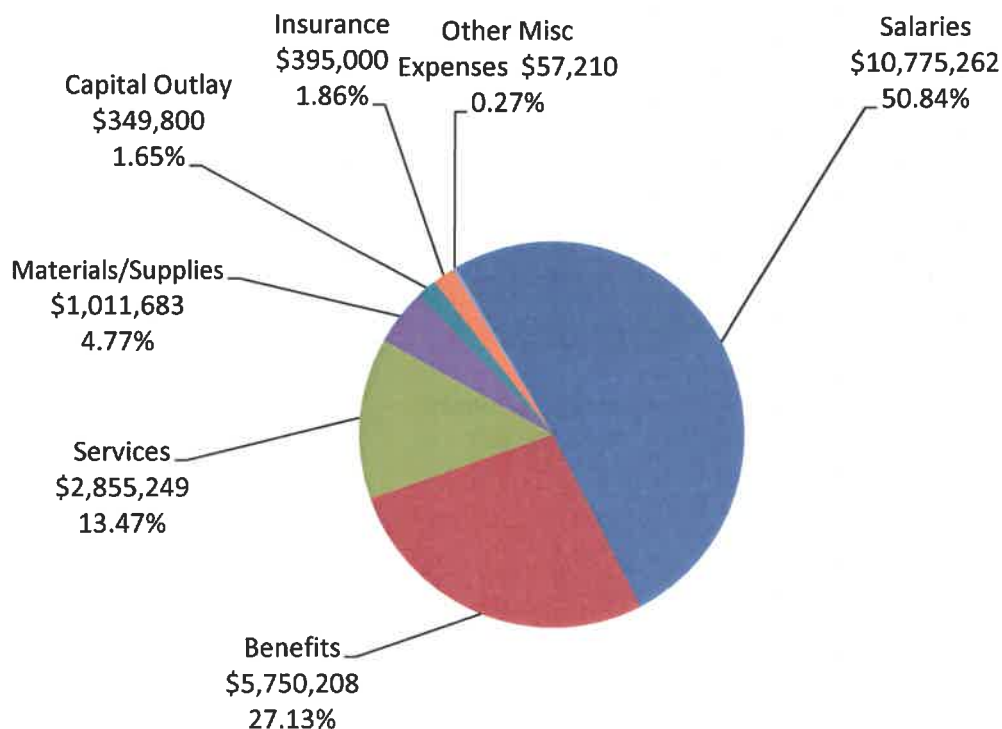
## General Fund Expenditures, *continued*

### Expenditures by Use Type

The following table and chart provide details for the General Fund expenditures, identifying each expenditure use type.

#### FY 2020-2021 General Fund Expenditures by Use Type \$21,194,412

| Expenditure by Use Type                | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-<br>2021<br>Proposed | % of Total<br>Budget |
|--|------------------------|-------------------------|---------------------------|------------------------------|----------------------|
| Salaries                               | \$10,942,712           | 10,463,038              | \$10,636,016              | \$10,775,262                 | 50.84%               |
| Benefits                               | 5,498,715              | 5,672,631               | 5,605,505                 | 5,750,208                    | 27.13%               |
| Services                               | 2,790,977              | 2,848,952               | 3,227,296                 | 2,855,249                    | 13.47%               |
| Materials/Supplies                     | 926,284                | 1,105,430               | 1,020,974                 | 1,011,683                    | 4.77%                |
| Capital Outlay                         | 945,281                | 361,536                 | 331,478                   | 349,800                      | 1.65%                |
| Insurance                              | 403,312                | 445,450                 | 449,000                   | 395,000                      | 1.86%                |
| Other Misc. Expenses                   | 216,957                | 84,761                  | 18,486                    | 57,210                       | 0.27%                |
| Debt Service                           | 5,769,720              | 4,777,925               | 4,724,275                 | 0                            | 0.00%                |
| <b>Total General Fund Expenditures</b> | <b>\$27,493,958</b>    | <b>\$25,759,723</b>     | <b>\$26,013,030</b>       | <b>\$21,194,412</b>          | <b>100.00%</b>       |



## All Budgeted Funds Expenditures

### Expenditure Details by Fund Type

The following table provides details for All Budgeted Fund expenditures, identifying each expenditure's fund type.

#### FY 2020-2021 All Budgeted Fund Expenditures

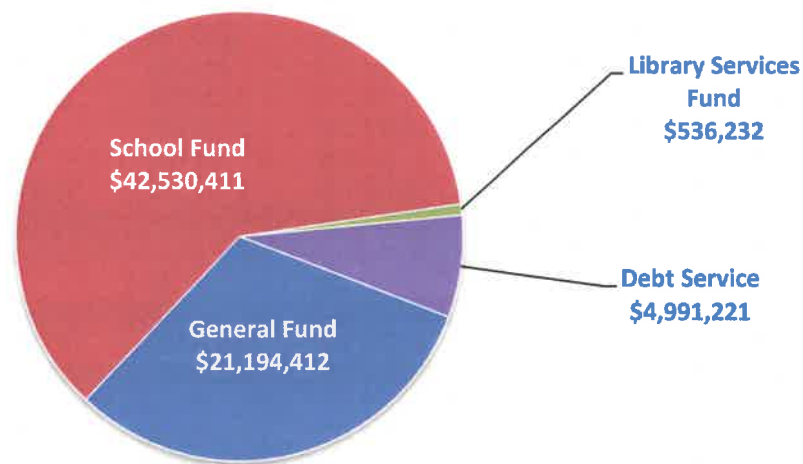
| Fund Type                               | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed | % of<br>Total<br>Budget |
|---|------------------------|-------------------------|---------------------------|--------------------------|-------------------------|
| <b>General Fund</b>                     |                        |                         |                           |                          |                         |
| General Government                      | \$891,826              | \$834,187               | \$938,578                 | \$956,150                | 4.51%                   |
| General Services                        | 1,458,803              | 1,582,507               | 2,236,679                 | 2,362,323                | 11.15%                  |
| Public Safety                           | 3,463,447              | 3,392,029               | 5,329,206                 | 5,732,461                | 27.05%                  |
| Public Works                            | 3,597,031              | 3,807,740               | 4,368,822                 | 3,579,180                | 16.89%                  |
| Community Resources & Park              | 891,814                | 961,050                 | 1,175,445                 | 1,015,042                | 4.79%                   |
| Fire Department                         | 4,769,011              | 4,180,204               | 6,751,898                 | 6,993,756                | 33.00%                  |
| Non-Departmental                        | 6,004,226              | 6,124,081               | 481,927                   | 455,500                  | 2.15%                   |
| Capital Outlay                          | 648,080                | 100,000                 | 6,200                     | 100,000                  | 0.47%                   |
| Debt Service                            | 5,769,720              | 4,777,925               | 4,724,275                 | 0                        | 0.00%                   |
| <b>Subtotal General Fund</b>            | <b>\$27,493,958</b>    | <b>\$25,759,723</b>     | <b>\$26,013,030</b>       | <b>\$21,194,412</b>      | <b>100.00%</b>          |
| <b>Debt Service Fund</b>                |                        |                         |                           |                          |                         |
| Debt Service Fund                       | \$0                    | \$0                     | \$0                       | \$4,991,221              | 100.00%                 |
| <b>Subtotal Debt Service Fund</b>       | <b>\$0</b>             | <b>\$0</b>              | <b>\$0</b>                | <b>\$4,991,221</b>       | <b>100.00%</b>          |
| Wastewater Fund                         | \$3,497,144            | \$4,654,962             | \$4,816,836               | \$4,071,357              | 100.00%                 |
| <b>Subtotal Wastewater Fund</b>         | <b>\$3,497,144</b>     | <b>\$4,654,962</b>      | <b>\$4,816,836</b>        | <b>\$4,071,357</b>       | <b>100.00%</b>          |
| <b>School Operating Budget</b>          |                        |                         |                           |                          |                         |
| School Operating Budget                 | \$39,123,797           | \$39,681,538            | \$39,409,740              | \$42,530,411             | 100.00%                 |
| <b>Subtotal School Operating Budget</b> | <b>\$39,123,797</b>    | <b>\$39,681,538</b>     | <b>\$39,409,740</b>       | <b>\$42,530,411</b>      | <b>100.00%</b>          |
| <b>Library Services Fund</b>            |                        |                         |                           |                          |                         |
| Library Services Fund                   | \$525,000              | \$536,232               | \$536,232                 | \$536,232                | 100.00%                 |
| <b>Subtotal Enterprise Funds</b>        | <b>\$525,000</b>       | <b>\$536,232</b>        | <b>\$536,232</b>          | <b>\$536,232</b>         | <b>100.00%</b>          |
| <b>GRAND TOTAL ALL BUDGETED FUNDS</b>   | <b>\$70,639,874</b>    | <b>\$70,632,455</b>     | <b>\$70,775,840</b>       | <b>\$73,323,633</b>      |                         |

## All Budgeted Funds Expenditures, *continued*

### Expenditure Summary by Fund Type

The following charts provide a program summary of All Budgeted Funds expenditures, as well as a breakout for the General Fund, Enterprise Funds, and EG Library Funds.

#### FY2020-2021 Proposed Expenditures: All Funds



### Expenditure Detail Comparison by Fund Type

The following table presents expenditures by fund type for All Budgeted Funds and compare these figures with expenditure estimates and the actual expenditures.

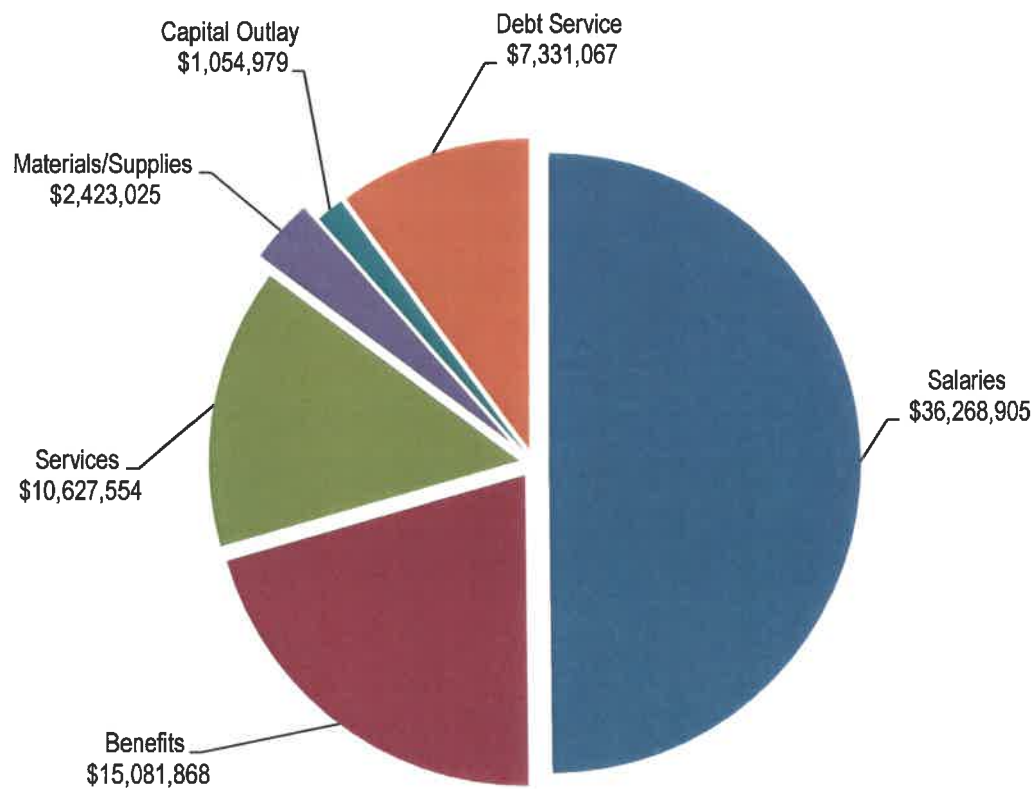
| Expenditure by Fund                         | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| General Fund                                | \$27,493,958           | \$25,759,723            | \$26,013,030              | \$21,194,412             |
| Debt Service Fund                           | 0                      | 0                       | 0                         | 4,991,221                |
| School Operating Fund                       | 39,123,797             | 39,681,538              | 39,409,740                | 42,530,411               |
| Library Services Fund                       | 525,000                | 536,232                 | 536,232                   | 536,232                  |
| Wastewater Fund                             | 3,497,144              | 4,654,962               | 4,816,838                 | 4,071,357                |
| <b>Total All Budgeted Fund Expenditures</b> | <b>\$70,638,874</b>    | <b>\$70,632,455</b>     | <b>\$70,775,840</b>       | <b>\$73,323,633</b>      |

## All Budgeted Funds Expenditures, *continued*

### Expenditure Detail Comparison by Use Type

The following table and chart present expenditures by use type for All Budgeted Funds and compare these figures with expenditure estimates and the actual expenditures.

| Expenditure by Use Type                     | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY2019-2020<br>Projected | FY 2020-2021<br>Proposed | % of Total<br>Budget |
|---|------------------------|-------------------------|--------------------------|--------------------------|----------------------|
| Salaries                                    | \$34,847,339           | \$34,166,020            | \$34,827,658             | \$36,268,905             | 49.83%               |
| Benefits                                    | 13,467,545             | 13,879,440              | 13,999,007               | 15,081,868               | 20.72%               |
| Services                                    | 11,597,583             | 9,282,665               | 10,443,300               | 10,627,554               | 14.60%               |
| Materials/Supplies                          | 2,235,204              | 2,338,870               | 2,430,555                | 2,423,025                | 3.33%                |
| Capital Outlay                              | 1,735,629              | 858,630                 | 1,358,197                | 1,054,979                | 1.45%                |
| Debt Service                                | 6,231,574              | 4,777,925               | 7,488,605                | 7,331,067                | 10.07%               |
| <b>Total All Budgeted Fund Expenditures</b> | <b>\$70,114,874</b>    | <b>\$65,303,550</b>     | <b>\$70,547,322</b>      | <b>\$72,787,398</b>      | <b>100.00%</b>       |





## All Budgeted Funds Expenditures, *continued*

### Expenditures by Area of Service - Detail

The following table provides program summary details for All Budgeted Fund expenditures, identifying each area of service.

#### FY 2020-2021 All Budgeted Fund Expenditures Program Summary Detail by Area of Service

| Function           | Description<br>Area of Service    | Actual<br>FY 2018-2019 | Adopted<br>FY 2019-2020 | Projected<br>FY 2019-2020 | Dept Request<br>FY 2020-2021 | Proposed<br>FY 2020-2021 |
|--------------------|-----------------------------------|------------------------|-------------------------|---------------------------|------------------------------|--------------------------|
| 14020              | Town Manager                      | \$252,474              | \$195,800               | \$287,001                 | \$312,022                    | \$310,022                |
| 14030              | Town Clerk                        | 245,103                | 306,187                 | 348,267                   | 375,201                      | \$320,628                |
| 14040              | Legal Services                    | 360,076                | 300,000                 | 285,200                   | 285,000                      | \$275,000                |
| 14045              | Municipal Court                   | 5,075                  | 5,100                   | 5,100                     | 15,000                       | \$15,000                 |
| 14050              | Probate Court                     | 5,500                  | 5,500                   | 5,500                     | 5,500                        | \$5,500                  |
| 14110              | Board of Canvassers               | 23,599                 | 21,600                  | 7,510                     | 30,450                       | \$30,000                 |
| <b>Subtotal</b>    | <b>GENERAL GOVERNMENT</b>         | <b>\$891,826</b>       | <b>\$834,187</b>        | <b>\$938,578</b>          | <b>\$1,023,173</b>           | <b>\$956,150</b>         |
| 14210              | Finance Department                | \$575,603              | \$666,978               | \$933,946                 | \$904,240                    | \$869,271                |
| 14215              | Information Technology            | 671,972                | 656,564                 | 940,062                   | 784,613                      | \$719,183                |
| 14420              | Town Hall Operations              | 0                      | 0                       | 16,572                    | 68,070                       | \$65,570                 |
| 14610              | Planning Department               | 211,228                | 258,965                 | 346,099                   | 348,775                      | \$328,775                |
| 14810              | Senior & Human Services           | 0                      | 0                       | 0                         | 377,524                      | \$379,524                |
| <b>Subtotal</b>    | <b>GENERAL SERVICES</b>           | <b>\$1,458,803</b>     | <b>\$1,582,507</b>      | <b>\$2,236,679</b>        | <b>\$2,483,222</b>           | <b>\$2,362,323</b>       |
| 14320              | Police Department                 | \$3,463,447            | \$3,392,029             | \$5,329,206               | \$5,952,343                  | \$5,732,461              |
| <b>Subtotal</b>    | <b>PUBLIC SAFETY</b>              | <b>\$3,463,447</b>     | <b>\$3,392,029</b>      | <b>\$5,329,206</b>        | <b>\$5,952,343</b>           | <b>\$5,732,461</b>       |
| 14451              | Public Works                      | \$3,597,031            | \$3,807,740             | \$4,368,822               | \$3,889,503                  | \$3,579,180              |
| <b>Subtotal</b>    | <b>PUBLIC WORKS</b>               | <b>\$3,597,031</b>     | <b>\$3,807,740</b>      | <b>\$4,368,822</b>        | <b>\$3,889,503</b>           | <b>\$3,579,180</b>       |
| 14225              | Community Resources and Parks     | \$891,814              | \$961,050               | \$1,175,445               | \$1,002,410                  | \$1,015,042              |
| <b>Subtotal</b>    | <b>COMM RESOURCES &amp; PARKS</b> | <b>\$891,814</b>       | <b>\$961,050</b>        | <b>\$1,175,445</b>        | <b>\$1,002,410</b>           | <b>\$1,015,042</b>       |
| 14910              | Fire Department                   | \$4,769,011            | \$4,180,204             | \$6,751,898               | \$7,451,697                  | \$6,993,756              |
| <b>Subtotal</b>    | <b>FIRE DEPARTMENT</b>            | <b>\$4,769,011</b>     | <b>\$4,180,204</b>      | <b>\$6,751,898</b>        | <b>\$7,451,697</b>           | <b>\$6,993,756</b>       |
| 14060              | Employee Benefits                 | \$5,347,260            | \$5,545,631             | \$1,427                   | \$0                          | \$0                      |
| 14070              | Insurance & Claims                | 429,338                | 476,450                 | 449,000                   | 395,000                      | 395,000                  |
| 14080              | Contingency Fund                  | 200,628                | 75,000                  | 0                         | 75,000                       | 40,000                   |
| 15010              | Contr. to Outside Agencies        | 27,000                 | 27,000                  | 31,500                    | 42,500                       | 20,500                   |
| <b>Subtotal</b>    | <b>NON-DEPARTMENTALS</b>          | <b>\$6,004,226</b>     | <b>\$6,124,081</b>      | <b>\$481,927</b>          | <b>\$512,500</b>             | <b>\$455,500</b>         |
| 17010              | Capital Outlay                    | \$648,080              | \$100,000               | \$6,200                   | \$822,705                    | \$100,000                |
| <b>Subtotal</b>    | <b>CAPITAL OUTLAY</b>             | <b>\$648,080</b>       | <b>\$100,000</b>        | <b>\$6,200</b>            | <b>\$822,705</b>             | <b>\$100,000</b>         |
| 16010              | Debt Service                      | \$5,769,720            | \$4,777,925             | \$4,724,275               | \$0                          | \$0                      |
| <b>Subtotal</b>    | <b>DEBT SERVICE</b>               | <b>\$5,769,720</b>     | <b>\$4,777,925</b>      | <b>\$4,724,275</b>        | <b>\$0</b>                   | <b>\$0</b>               |
| <b>Total</b>       | <b>GENERAL FUND OPERATIONS</b>    | <b>\$27,493,958</b>    | <b>\$25,759,723</b>     | <b>\$26,013,030</b>       | <b>\$23,137,553</b>          | <b>\$21,194,412</b>      |
| <b>OTHER FUNDS</b> |                                   |                        |                         |                           |                              |                          |
| 0003               | Debt Service Fund                 | \$0                    | \$0                     | \$0                       | \$4,991,221                  | \$4,991,221              |
| 0020               | Wastewater Fund                   | 3,497,144              | 4,654,962               | 4,816,838                 | 4,071,357                    | 4,071,357                |
| 1000               | School Department                 | 39,123,772             | 39,681,538              | 39,409,740                | 42,530,411                   | 42,530,411               |
| 3095               | Library Services                  | 525,000                | 536,232                 | 536,232                   | 542,638                      | 536,232                  |
| <b>Total</b>       | <b>OTHER FUNDS</b>                | <b>\$43,145,916</b>    | <b>\$44,872,732</b>     | <b>\$44,762,810</b>       | <b>\$52,135,627</b>          | <b>\$52,129,221</b>      |
| <b>GRAND TOTAL</b> | <b>ALL BUDGETED FUNDS</b>         | <b>\$70,639,874</b>    | <b>\$70,632,455</b>     | <b>\$70,775,840</b>       | <b>\$75,273,180</b>          | <b>\$73,323,633</b>      |



## All Budgeted Funds Summaries

### Budget in Brief

The following tables summarize revenues and expenditures by fund for the previous fiscal year's actual budget, the current fiscal year's adjusted and projected budgets, and the next fiscal year's Adopted budget.

| Revenue By Fund              | Actual<br>FY 2018-2019 | Adopted<br>FY 2019-2020 | Projected<br>FY 2019-2020 | Proposed<br>FY 2020-2021 |
|------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| General Fund (0001)          | \$27,492,990           | \$25,759,723            | \$26,013,030              | \$21,194,412             |
| School Fund (1000)           | \$39,252,275           | \$39,543,827            | \$39,681,538              | \$41,728,000             |
| Debt Service Fund (0036)     | \$0                    | \$0                     | \$0                       | \$4,991,221              |
| Wastewater Fund (0020)       | \$4,483,500            | \$4,654,962             | \$4,089,302               | \$4,071,357              |
| <b>Total Revenue By Fund</b> | <b>\$71,595,973</b>    | <b>\$72,058,987</b>     | <b>\$71,631,038</b>       | <b>\$71,984,990</b>      |

| Expenditures By Fund              | Actual<br>FY 2018-2019 | Adopted<br>FY 2019-2020 | Projected<br>FY 2019-2020 | Proposed<br>FY 2020-2021 |
|-----------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| General Fund (0001)               | \$27,493,958           | \$25,759,723            | \$26,013,030              | \$21,194,412             |
| School Fund (1000)                | 39,123,772             | 39,681,538              | 39,409,740                | 42,530,411               |
| Debt Service Fund (0036)          | 0                      | 0                       | 0                         | 4,991,221                |
| Wastewater Fund (0020)            | 3,497,144              | 4,654,962               | 4,816,838                 | 4,071,357                |
| <b>Total Expenditures By Fund</b> | <b>\$70,114,874</b>    | <b>\$70,096,223</b>     | <b>\$70,239,608</b>       | <b>\$72,787,401</b>      |

## Employee Retirement Systems

A summary of the Towns Municipal Employee Retirement Systems (MERS), Police and Fire Department Retirement system as of June 30, 2019, is provided. The below information pertaining to employee and benefits is as of the valuation date of June 30, 2017.

|                               | Town General | Town Cola    | Town Fire/Non-Cert. | Police       | Fire         |
|-------------------------------|--------------|--------------|---------------------|--------------|--------------|
|                               | Employ. MERS | Employ. MERS | Employ. MERS        | Employ. MERS | Employ. MERS |
| Retirees and Beneficiaries    | 53           | 51           | 1                   | 31           | 33           |
| Inactive , Nonretired members | 51           | 48           | 1                   | 5            | 4            |
| Active Members                | 16           | 173          | 0                   | 34           | 39           |
| <b>Total</b>                  | <b>120</b>   | <b>272</b>   | <b>2</b>            | <b>70</b>    | <b>76</b>    |

The amount of employee and employer contributions have been established under the Rhode Island General Law Chapter 45-21. The Town contributes at a rate of covered employee payroll as determined by an independent actuary on annual basis. The Town contributed \$1,780,447 in the year ending June 30, 2019 which averaged out to 14.82% of the annual payroll.

The following chart reflects the net pension liability and its sensitivity to variations in the discount rate. The adjustment indicates what the change in the employers' net pension liability would be if calculated using a discount rate varied by an increase or decrease of (1%) - percentage point.

| Sensitivity Of Net Pension Liability<br>to Discount Rate Assumption |                   |                 |                   |
|---|-------------------|-----------------|-------------------|
| FY2019  | 1.00%<br>Decrease | Current<br>Rate | 1.00%<br>Increase |
| PLAN  | 6.00%             | 7.00%           | 8.00%             |
| Town Employees  | (100,931)         | (874,006)       | (1,449,864)       |
| Town COLA   | 3,648,644         | 886,691         | (1,169,741)       |
| Town Fire Non Cert  | 303,649           | 255,192         | 219,110           |
| Police  | 10,103,032        | 7,428,568       | 5,437,050         |
| Fire  | 11,150,675        | 8,541,278       | 6,598,241         |

The Town has five separate reporting units within its MERS Plan. These units include Town Employees, Town Employees with COLA, Town Employee Fire Non-Cert., Police Employee, and Fire Employee. The below information provides for the Net Pension Liability (Asset) between the end of FY17 and FY18.

## Employee Retirement Systems

| Balances as of<br>(June 30, 2017/2018) | Total Pension<br>Liability | Plan Fiduciary<br>Net Position | Net Pension<br>Liability |
|--|----------------------------|--------------------------------|--------------------------|
| Town Employees                         |                            |                                |                          |
| 30-Jun-17                              | 6,648,521                  | 7,192,528                      | (544,007)                |
| 30-Jun-18                              | 6,524,219                  | 7,398,225                      | (874,006)                |
| Town Employees (COLA)                  |                            |                                |                          |
| 30-Jun-17                              | 23,274,591                 | 22,844,486                     | 430,105                  |
| 30-Jun-18                              | 24,121,575                 | 23,234,884                     | 886,691                  |
| Town Employees Non-Cert Fire           |                            |                                |                          |
| 30-Jun-17                              | 417,342                    | 312,446                        | 104,896                  |
| 30-Jun-18                              | 419,129                    | 163,937                        | 255,192                  |
| Town Employees Police Employees        |                            |                                |                          |
| 30-Jun-17                              | 22,614,548                 | 14,764,793                     | 7,849,755                |
| 30-Jun-18                              | 23,162,952                 | 15,734,384                     | 7,428,568                |
| Town Employees Fire Employees          |                            |                                |                          |
| 30-Jun-17                              | 21,079,187                 | 13,270,004                     | 7,809,183                |
| 30-Jun-18                              | 22,631,235                 | 14,089,957                     | 8,541,278                |

A summary is provided for the Employee Retirement System State of Rhode Island that provided pension benefits for the East Greenwich School Department. At the end of FY2019, the School reported a liability of \$32,976,770 for its proportionate share of the net pension liability. Additional detail is provided on the following page. The net pension liability was measured as of June 30, 2018.

| Net Pension Liability       |              |
|-----------------------------|--------------|
| School Dept. Share          | 32,976,770   |
| State Share                 | 24,598,302   |
| Total Net Pension Liability | \$57,575,072 |

The following presents the net pension liability (asset) calculated using a discount rate of 7 percent. As well as what the liability would be if it were calculated using a discount rate of 1-percentage point lower and higher than the current rate.

| Sensitivity Of Net Pension Liability<br>to Discount Rate Assumption |              |              |              |
|---|--------------|--------------|--------------|
| FY2019  | 1.00%        | Current      | 1.00%        |
|   | Decrease     | Rate         | Increase     |
| PLAN  | 6.00%        | 7.00%        | 8.00%        |
| School  | \$41,490,425 | \$32,976,770 | \$26,635,603 |

## Other Post-Employment Benefits, *continued*

A summary of the Town and School Departments OPEB obligations are highlighted in the chart below. The Town as of June 30, 2019 had the following employees covered by the benefit terms. A total of 382 active employees and 97 Retirees and beneficiaries for a grand total of 479.

The OPEB Funding Program in general offers the following:

- OPEB pre-funding addresses the retiree healthcare liabilities (which accrue throughout employment);
- GASB statements 45 & 75 required quantifying the OPEB liability and placing it on the Town's financial statements (liability is now recognized and impacts your assets);
- Prefunding OPEB liabilities positions the Town of East Greenwich to 'keep the promise' of retiree healthcare (made through CBA);
- Prefunding OPEB improves the Town of East Greenwich's discount. The higher the discount rate the lower the cost of borrowing money for future projects;
- A well-managed diversified OPEB trust fund lowers unfunded liability with investment income.

The Trust's OPEB Funding Program – Town of East Greenwich

- Investment management and trustee/custody fee decreases are predicated on total asset growth in the Vanguard portfolios, not just the growth of Trust Members portfolios. As of March 31, 2020, each Member's investment management fee is 0.032%. PARS has accelerated growth in the Vanguard portfolio by bringing assets from other PARS clients outside of Rhode Island into the portfolios. It is important to note, however, that each Member has its own separate trust account. Assets are pooled only for investment purposes. There is no cross sharing of earnings or liabilities.
- Total Vanguard Assets – all PARS programs (including Trust program) as of March 31, 2020 totals \$363,989,675;
- Trust OPEB Funding Program Assets (all Members) as of March 31, 2020 totals \$89,157,889.80 and the Town of East Greenwich's trust assets as of March 31, 2020 - \$2,812,879.37

The Net OPEB liability of the Town on June 30, 2019 were as follows:

| Net OPEB Liability of the Town   |                     |
|--|---------------------|
| Total OPEB Liability   | \$33,335,950        |
| Plan Fiduciary net position  | <u>(3,135,551)</u>  |
| Town Net OPEB liability  | <u>\$30,200,399</u> |
| Plan fiduciary net position as a percentage of the Total OPEB liability. | 9.41%               |

## Other Post-Employment Benefits, *continued*

### Summary of Actuarial Assumptions Used in the Valuations to determine the Net OPEB Liability at the June 30, 2019 measurement date.

|                               |   |
|-------------------------------|---|
| Actuarial Cost Method         | Entry Age Normal - the Individual entry age Actuarial Cost methodology is used.   |
| Investment Rate of Return     | 7.00%   |
| Discount Rate                 | 3.13% / 3.19%   |
| Projected Salary Increases    | 3.00%   |
| Health Care Cost Trends Rates | 5.40 % per year graded down by the getzen model to an ultimate rate of 3.84% per year   |
| Participation Rate            | 90% of eligible future retirees are assumed to elect medical coverage. 100% of current retirees are assumed to participate    |
| Mortality                     | 2010 Public Sector Retirement Plans Mortality Table for teacher, public safety and general employees populations with MP-2019 |

Sensitivity of the net OPEB liability changes in the discount rate. The following presents the net OPEB liability of the Town calculated using the discount rate of (3.13%/3.19) along with a variable of an increase or decrease in the rate of 1%:

| 1.00% Decrease<br>(2.13/2.19%) | Current Discount Rate<br>(3.13/3.19%) | 1.00% Increase<br>(4.13/4.19%) |
|--------------------------------|---------------------------------------|--------------------------------|
| \$34,355,581                   | \$30,200,399                          | \$26,722,254                   |

|                              | Increase/(Decrease)         |                                    |                               |
|------------------------------|-----------------------------|------------------------------------|-------------------------------|
|                              | Total OPEB<br>Liability (a) | Plan Fiduciary<br>Net Position (b) | Net OPEB<br>Liability (a)-(b) |
| Balances as of June 30, 2018 | \$41,856,531                | \$2,934,682                        | \$38,921,849                  |
| Net Changes                  | (\$8,520,581)               | \$200,869                          | (\$8,721,450)                 |
| Balances as of June 30, 2019 | \$33,335,950                | \$3,135,551                        | \$30,200,399                  |

As discussed during the recent discussion surrounding the change to the RI Interlocal Risk Management Trust for Health Benefit management, the Town and School have made a commitment to address this long-term annual liability, by implementing a plan to meet the annual required contribution (ARC) payments over time, and by making managing these investments in an Irrevocable Trust that is dedicated to specifically fund retiree healthcare benefits.

## Other Post-Employment Benefits, *continued*

| <b>Trust OPEB Funding Program</b>                |                    |
|--|--------------------|
| <b>Summary of Assets</b>                         | <b>Town Assets</b> |
| Cash and Cash Equivalents                        | \$51,959.01        |
| Accrued Interest                                 | \$208,282.32       |
| Equities   | \$2,212,282.97     |
| Fixed Income                                     | \$654,976.27       |
| Other  | \$8,049.99         |
| <br>Total Market Value of Assets as of 6/30/2019 | <br>\$3,135,550.56 |
| Less: Accounts Payable, Accrued Liabilities      | \$0.00             |
| Net Market Value of Assets                       | \$3,135,550.56     |

The Trust OPEB Funding Program functions in partnership with the Public Agency Retirement Services (PARS). Each member maintains their own separate accounts providing full discretion regarding contribution amounts and timing. The program is structured as a Section 115 under the IRS Code and complies with BASB 45 as an irrevocable exclusive benefit trust solely to fund retiree health care benefits. This funding program offer a low cost fee structure based on a percentage of assets.

| <b>OPEB Trust Adminsitration and Consulting Fees</b> |                        |                                      |                                      |
|--|------------------------|--------------------------------------|--------------------------------------|
| <b>Provider</b>                                      | <b>Plan Set up Fee</b> | <b>Ongoing Fee Structure</b>         |                                      |
| PARS   | None                   | 0.25% for assets \$ 0 - \$10 million | 0.25% for assets \$ 0 - \$10 million |
|  |                        | 0.20% for assets \$10 - \$15 million | 0.20% for assets \$10 - \$15 million |
|  |                        | 0.15% for assets \$15 - \$50 million | 0.15% for assets \$15 - \$50 million |
|  |                        | 0.10% for assets over \$50 million   | 0.10% for assets over \$50 million   |

Each member benefits from the economies of scale that develop over time as more members participate in the program. The Trustee/Investment Management fees will lessen overtime as cumulative member investments increase per the below chart:

| <b>Trustee/Investment Management Fees</b> |                           |  |
|---|---------------------------|--|
| <b>Provider</b>                           | <b>Trustee Fees</b>       | <b>Investment Management Fees</b>      |
| U.S.Bank/Vanguard                         | 0.05% on first 25 million | 0.07% for assets under \$50 million    |
|   | 0.04% on next 25 million  | 0.04% for assets \$50 - \$150 million  |
|   | 0.03% over 50 million     | 0.03% for assets \$150 - \$250 million |
|   |                           | 0.01% for assets \$250 - \$500 million |
|   |                           | 0.005% for assets over \$500 million   |



## Capital Improvement Program (CIP - Pay-As-You-Go) Impact on Operating Budgets

A key factor in considering the inclusion of a project in the six-year plan is the extent of the impact of the project on the operating budget. The operating costs of a project, and any savings resulting from the project, are captured in the Operating Budget. The Town carefully considers all potential operating impacts before including a project in the six-year plan. Once a project is complete, there may be on-going operating budget expenditures which will not be paid from the capital budget and, therefore, careful consideration is given to avoid stress on the annual budget.

The Town's Capital Improvement Program for FY 2020-2021 had contemplated construction, purchases, contractual programs and equipment replacements of a significant budgetary nature. The purpose of this program is to develop a schedule and coordinated financial plan to address the improvements needed within the community. The programs intent is to determine community needs, assist in setting priorities, and analyze the Town's ability to pay for these new improvements.

### Background

The Town uses the Capital Improvement Program (CIP) to strategically invest in and develop capital projects. A project that is included in the Town's capital budget is defined as requiring the expenditure of public funds, for the purchase, construction, enhancement, or replacement of physical infrastructure and/or assets. Capital facilities and infrastructure refer to all public (both municipal and school) facilities such as buildings, streets, bridges, water and wastewater systems, parks, and solid waste disposal facilities. A capital project or improvement is a major, non-recurring, tangible fixed asset. The term includes property acquisition, major improvements to an existing facility, and new building construction. Other costs associated with the capital budget include architectural and engineering fees, bond issuance costs, and site work, if needed. To be included in the CIP, the estimated project cost is over \$10,000 and the project must have an expected useful life greater than that of the life-span of any debt used to fund the project.

Consistent with Town Code *Chapter 55 – Capital Improvements, Program and Capital Budget Ordinance*, the Town uses a long range planning process to develop a six-year CIP. In addition to the Town Charter and maintaining a well-managed government, the CIP is prepared and reviewed annually. Because of the multi-year nature of the CIP, a comprehensive capital plan will help ensure the financial health of the Town and the preservation of the infrastructure and allows management to make sound decisions on affordability. The multi-year nature of the CIP is why it is considered a 'living' document since it outlines a project's past and future. For example, as a project is developed, the amount and timing of expenditures may allow budget appropriations to be moved out in the CIP or require that the appropriations be accelerated and the budget size increased or decreased. Therefore, a review of needs is assessed annually to ensure that the appropriate levels of spending and types of spending by project are understood and outlined in the CIP.

## Capital Improvement Program Summary

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### Planning Process

In order for a project to be included in the CIP, the following is required:

- Annually, each department updates prior year capital project requests and identifies new projects or funding needs and submits their requests to the Town Manager for consideration and incorporation into the CIP;
- The Town Manager recommends a CIP which represents the best effort to define the necessary community needs over the next six years and one in which completes existing capital projects and adequately funds new projects or increased costs of existing projects;
- The Town Manager's considerations for project inclusion are based on the following:
  - Projects address health and safety concerns;
  - Meet any federal or state mandates and/or legal obligations;
  - Secure any outside funding such as federal, state or private to reduce tax burden;
  - Pay-As-You-Go revenues are budgeted to a level of affordability;
  - Preserve the existing tax base while assuring infrastructure/assets;
  - Outline a realistic CIP plan within financial resources available;
  - Determine outcome should a project be deferred

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### CIP Timeframe

The Capital Improvement Program (CIP), prepared by the Town Manager and approved by the Town Council, shall determine the Town's capital needs. The CIP will be prepared, presented and acted upon in accordance with the Town Code, *Chapter 55 – Capital Improvements*, with the following schedule:

| FY2020 - 2021 Proposed CIP Program Calendar |           |   |
|---|-----------|---|
| November 2019                               |           | November 1st Town Agency, Official or Department having a need for capital improvements shall submit requests for improvements to the Town Manager. |
| February 2020                               | February  | No later than the last day of February, the Town Manager shall present to the Town Council a proposed six-year Capital Improvement Plan.            |
| May 2020                                    | May 1st   | The Town Manager's proposed annual Operating Budget Program will be made available to the the Public and Town Council on or before May 1st.         |
| June 2020                                   | June 10th | No later than June 10th, the Town Council will adopt the annual Operating Budget Program, including the Capital Improvement Plan.                   |

## Capital Improvement Program Summary

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Due to delays in the process stemming from the COVID Crisis, the above Budget Process under a local State of Emergency was delayed by two weeks. This modified the above dates from May 1<sup>st</sup> to May 15<sup>th</sup> and from June 10<sup>th</sup> to June 24<sup>th</sup>. It is anticipated that the budget schedule will revert back to the Code Requirements in the FY2022 process.

### **TOWN CODE CHAPTER 55 CAPITAL IMPROVEMENTS**

#### **55 -1 Definitions.**

For the purposes of this chapter, the following terms shall have the meanings indicated:

#### **CAPITAL IMPROVEMENT PROJECT**

A capital project is a major, non-recurring tangible fixed asset. Capital projects generally included one or more of the following categories:

A. Property Acquisition or lease of land and/or buildings

B. Major Improvements to an existing facility

C. New Building Construction

D. Major equipment and vehicles

- Capital project costs may include related architectural and engineering fees, site work and bond issuance costs.
- Facilities and infrastructure refer to all public facilities, including both municipal and school, such as buildings, streets, bridges, wastewater systems, parks and transfer station facilities.
- The estimated cost for a capital project must be over \$10,000 and the project must have an expected useful life greater than the life-span of any debt used to fund the project.

#### **55 - 2 Deadline for requests from Town agencies and officials. [1]**

Not later than November 1 of each year, any Town agency, official or department having need for capital improvement projects as defined by § 55-1 shall submit requests for capital improvement projects to the Town Manager.

#### **55 - 3 Procedure for submitting requests.**

Annually, each department updates prior year capital project requests and identifies new projects and/or funding needs, and submits their requests to the Town Manager for consideration and incorporation into the CIP (Capital Improvement Plan). The Town Manager in association with the Finance Director shall prepare a proposed plan for submittal to the

## Capital Improvement Program Summary

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Town Council based on their review and evaluation of each requested project with the appropriate agency or department head.

### **55 - 4 Project Priority.**

In evaluating requests and recommending a capital improvement project, the Town Manager shall establish a priority for all projects, based upon the following criteria:

- A. Projects address health and safety concerns;
- B. Protection of public property;
- C. Meet any federal or state mandates and/or legal obligations;
- D. Secure any outside funding such as federal, state or private to reduce the tax burden;
- E. Preservation of the tax base while continuing to maintain infrastructure/assets;
- F. CIP (Capital Improvement Plan) should be based on available financial resources and determine the impact on public health and safety should a project be deferred;
- G. The first year of the CIP's (Capital Improvement Plan) Pay As You Go element is the capital budget portion of the Town's general operating budget and, therefore, the balancing of overall need and affordability becomes a major consideration.

### **55 -5 Financial aspects.**

The Town Manager with the support of the Finance Director shall review all requests with respect to the financial resources of the Town and shall prepare a schedule indicating the effects of the requested projects upon the proposed annual budgets for the six year capital plan. This schedule shall include projected debt service costs, annual maintenance and operating costs, increases in any service or user charge, a recommendation for any new service charges, user fees, and increases in any existing licenses or permits to support a proposed project request. The impact on the property tax rate for the six years of the proposed plan shall also be projected.

### **55 -6 Presentation to Town Council.**

No later than during the month of February of each year, the Town Manager shall present to the Town Council a proposed six-year CIP (Capital Improvement Plan). The Town Council shall publish a detailed draft CIP (Capital Improvement Plan), as part of the overall annual Operating Budget Program and make it available to the public as outlined in the Town Charter, on or before May 1<sup>st</sup> as noted in the Charter Section C-33. The Town Council shall adopt the annual Operating Budget Program including the CIP (Capital Improvement Plan), on or before June 10<sup>th</sup> as noted in the Charter Section C-34.

### **What is a Capital Project?**

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A capital project is a major, non-recurring, tangible fixed asset. Capital projects include property acquisition, major improvements to an existing facility, and new building construction. Other costs may include project related

## Capital Improvement Program Summary

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architectural and engineering fees, site work, and bond issuance costs, if needed. Capital facilities and infrastructure refer to all public facilities, including both municipal and school, such as buildings, streets, bridges, water and wastewater systems, parks, and solid waste disposal facilities. The estimated cost for a capital project must be over \$10,000 and the project must have an expected useful life greater than the lifespan of any debt used to fund the project.

### What is a Capital Improvement Program?

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A Capital Improvement Program (CIP) is a multi-year plan for sustaining and improving a community's infrastructure, which the Town annually reviews and updates. A CIP includes two aspects, the capital budget and the capital program, with the capital budget being the first year of the multi-year plan. The Town's CIP fiscal period is six years, allowing the Town to strategically plan and fiscally prepare in advance for capital projects. The CIP identifies each planned capital project, the amount of funding that is projected to be allocated in each of the project's funding years, as well as the projected funding source.

### Why does the Town have Capital Improvement Program?

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The Town uses a long range planning process to develop a six-year Capital Improvement Program (CIP), which is prepared and reviewed annually. The development of a CIP provides many benefits, and the Town leverages the CIP to strategically invest in and develop capital projects. Because of its multi-year nature, the CIP helps ensure the financial health of the Town, promotes an orderly and systematic planning process for the preservation of major equipment, facilities, and infrastructure, and allows management to make sound decisions on affordability. A review of needs is assessed annually to ensure the appropriate levels of spending and types of spending by project are understood and outlined in the CIP. Implementation of the identified projects and programs may be delayed or accelerated due to funding availability, construction plan readiness, and available project management resources. The intent of the Town's CIP is threefold: to provide a comprehensive community needs statement; to provide for the development of a prioritized implementation schedule for meeting the community needs statement; and to provide financial data relative to the community's ability to manage and finance the costs associated with meeting these defined needs.

### What is the CIP development timeframe?

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The Capital Improvement Program (CIP) is prepared by the Town Manager and approved by the Town Council annually, and shall determine the Town's capital needs. The CIP is prepared, presented, and acted upon in accordance with the Town Code, Chapter 6 – Finance, Article III. Capital Improvement Program and Capital Budget Ordinance. The proposed 2019-2020 Budget Calendar is presented on the following page.

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### Capital Improvement Program

The Town's Capital Improvement Program for FY 2020-2021 includes construction, purchases, contractual programs and equipment replacements of a significant budgetary nature. The purpose of this program is to develop a schedule and



## Capital Improvement Program Summary

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coordinated financial plan to address the improvements needed within the community. The programs intent is to determine community needs, assist in setting priorities, and analyze the Town's ability to pay for these new improvements.

In FY 2020-2021, a Municipal Capital Program of \$100,000 is proposed, reflecting no change from the current year's fiscal year adopted capital program of \$100,000. The FY 2020-2021 the School Capital Program is proposed at \$153,000, an increase of \$103,000 from the FY2019 total of \$50,000

A summary of the original proposed FY 2019-2020 Capital Program is presented in the below spreadsheet. This summary reflects the main department areas involving annual capital outlays and combines the remaining departments traditionally in lesser need of capital funds into the category of General Municipal Programs.

The totals in the below 6-year summary represents a preliminary plan developed to address the Towns annual capital program. The Town's Program is recommended to be consistent with the FY2020 that represents a decrease of \$722,705 in providing for an overall Capital Program totaling \$100,000, in the 2020-2021 fiscal year.

The proposed Capital Program in FY 2021 and through the remainder of the full six-year program reflects as an actual accounting of needs investment in the towns various infrastructure and equipment needs.

The annual pay-as-you-go capital funding program does not include the detail or funding schedules on long-term debt funded programs. The funding for the long-term initiatives, including large-scale park development, road reconstruction, school facility development, major equipment acquisition solid waste and transfer station planning and rehabilitation, and major waterfront improvements, along with other large-scale infrastructure and equipment acquisition initiatives would be appropriately reflected in the town debt service program.

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### Summary of CIP Funding

The six-year CIP includes two related elements, a Long Term Major Projects Element and a Pay-As-You-Go Element (\$9,709,725). The Capital Budget is the first year of the CIP's Pay-As-You-Go Element, and proposes General Fund spending of \$100,000, a reduction from the original program proposed at \$822,705 for the 2020-2021 fiscal year. The major CIP projects included in this reduced Pay-As-You-Go element for FY2021 are presented in specific program areas:

- Statistical Revaluation \$57,000;
- Contingency: \$43,000
- *(Additional capital reserve funding may be available to address ongoing projects and/or new projects as noted within the capital plan, on an as-needed basis)*

### GENERAL FUND SUPPORTED PROJECTS

- Town facility maintenance & improvements – maintain the Town's public buildings infrastructure to ensure the useful life is maximized;

## Capital Improvement Program Summary

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- Senior Services – ensure basic infrastructure is maintained and improved so that the useful life is maximized; address safety needs among senior population;
- Recreation facilities – provide opportunities to the public for improved quality of life, cultural enrichment, promote tourism and to protect a natural resource;
- Public Safety – address health concerns, safety and emergency needs;
- Roadway – improve roadway infrastructure, dams and bridges, sidewalks, erosion, etc. and to protect a natural resource;
- Equipment Acquisition/Replacement – replace aging equipment or acquire new as needed;
- Economic & Community Development – enhance the Town’s taxable real estate and provide neighborhood initiatives, such as the bike path connector and other passive recreation management plans

### NON-GENERAL FUND SUPPORTED PROJECTS

- Wastewater – improve/maintain wastewater infrastructure and upgrade existing equipment for the collection and treatment of septage;
- Education – enhance school buildings/facility infrastructure; support technology initiatives

### FY 2020 – FY2022 Capital Budget (Pay-As-You-Go)

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In the budget development for during the period, FY2020 – 2022, a decision was made to forgo an annual capital investment program and look to the use of a short-term note, instead. A program was devised, in the amount of \$2.7 million and scheduled to span a 3-year period of investment and a 7-year payback cycle. As comprehensive as this program appears its impact was limited to addressing the very critical needs in select departments, many of which had fallen behind in the replacement and life cycle schedules. Other needed improvements did not make this listing, thus in spite of this significant investment, an annual capital investment was deemed to still be necessary. Not included in this list is additional street and sidewalk reconstruction, equipment /vehicle replacement, outdoor recreational equipment and park upgrades, major municipal facility maintenance projects, Information Technology initiatives and other professional service projects.

The following list highlights the projects included in the \$2.7 million bond authorization.

## Capital Improvement Program Summary

| FY2019-2020 3-Year Adopted Capital Improvement Plan |                          |                          |                          |                    |
|---|--------------------------|--------------------------|--------------------------|--------------------|
|   | Fiscal Year<br>2019-2020 | Fiscal Year<br>2020-2021 | Fiscal Year<br>2021-2022 | 3-Yr. Total        |
| <b>Parks Department</b>                             |                          |                          |                          |                    |
| Tennis Court Reconstruction                         | \$200,000                |                          |                          | 200,000            |
| Pick Up Truck F550 Replacement                      | 75,000                   |                          |                          | 75,000             |
| 16' ft. Replacement Mowing Tractor                  | 111,000                  |                          |                          | 111,000            |
| 60" Replacement Mowing Tractor                      | 31,000                   |                          |                          | 31,000             |
| <b>Public Works Department</b>                      |                          |                          |                          |                    |
| Dump Truck F-550                                    | 70,000                   |                          |                          | 70,000             |
| Ford Spt. Trac                                      | 33,000                   |                          |                          | 33,000             |
| Dump Truck G.C.                                     | 120,000                  |                          |                          | 120,000            |
| Utility Pickup                                      | 60,000                   |                          |                          | 60,000             |
| Dump Truck H.A.                                     | 120,000                  |                          |                          | 120,000            |
| Explorer SUV  | 30,000                   |                          |                          | 30,000             |
| Elgin Street Sweeper                                | 210,000                  |                          |                          | 210,000            |
| Town Hall A/C Unit Replacement                      | 80,000                   |                          |                          | 80,000             |
| <b>Police Department</b>                            |                          |                          |                          |                    |
| Patrol SUV's  | 225,000                  |                          |                          | 225,000            |
| Sedans  | 60,000                   |                          |                          | 60,000             |
| <b>Fire Department</b>                              |                          |                          |                          |                    |
| Engine 3 Replacement                                | 605,000                  |                          |                          | 605,000            |
| Rescue 2 Replacement                                | 300,000                  |                          |                          | 300,000            |
| 11 SCBA Unit Replacements                           | 88,000                   |                          |                          | 88,000             |
| Car 7 Replacement                                   | 40,000                   |                          |                          | 40,000             |
| <b>IT Department</b>                                |                          |                          |                          |                    |
| Replace TI with Fiber                               | 22,000                   |                          |                          | 22,000             |
| Fire CAD/RMS software                               | 75,000                   |                          |                          | 75,000             |
| Fire Alarm Migration (Wire to Radio)                | 120,000                  |                          |                          | 120,000            |
| Contingency   | 25,000                   |                          |                          | 25,000             |
| <b>Totals</b>                                       | <b>\$2,700,000</b>       |                          |                          | <b>\$2,700,000</b> |

The limited number of projects detailed within the section *Pay-As-You-Go Project Summaries* beginning on the next page are budgeted for inclusion in FY 2020-2021.

# Capital Improvement Program Summary

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## FY 2020-2021 Capital Budget (Pay-As-You-Go)

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|                  |                              |
|------------------|------------------------------|
| DEPARTMENT       | Finance/Tax Assessment       |
| PROGRAM          | Property Appraisal Program   |
| PROJECT          | 2020 Statistical Revaluation |
| SUPPORTING FUND  | General Fund                 |
| FUNDING TIMELINE | Multi-year funding           |

**FY 2020-2021 PAYG FUNDING**    \$57,000

### DESCRIPTION

The Town’s last statistical mass appraisal, or revaluation, was completed as of December 31, 2017 and a statistical revaluation is scheduled to be completed for December 31, 2020. The next full revaluation is mandated for completion for December 31, 2023; no State subsidy will be provided for this project. The next statistical revaluation is scheduled for December 31, 2020, with State Reimbursement anticipated in the amount of 60% of this cost.

Reserve funding is proposed in FY 2020-2021 for the 2020 statistical revaluation. It is noted that full revaluations do not receive any State reimbursement, although statistical revaluation updates do continue to receive a 60% cost reimbursement. The cost for the 2020 statistical review totals \$118,800, with \$23,200 in reserve, a \$57,000 investment in FY21 and an estimated reimbursement of \$71,280, addressing the remainder of the cost associated with this serve. It has been estimated that an annual allotment of \$57,000 per year, along with reimbursement funding will support this program in future years.

### JUSTIFICATION

- Property revaluation is mandated by the State and requires a physical measurement and listing of properties, with the goal of setting property values current to the date of value.

### CATEGORY

- This program is supported through the General Fund, with a focus on reexamining and reappraising all classes of property (real estate and tangible personal property).

## Capital Improvement Program Summary

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|                                  |   |
|----------------------------------|---|
| <b>DEPARTMENT</b>                | Public Works Department                               |
| <b>PROGRAM</b>                   | Wastewater Program                                    |
| <b>PROJECT</b>                   | Wastewater Division Equipment & Facility Improvements |
| <b>SUPPORTING FUND</b>           | Wastewater Enterprise Fund                            |
| <b>FY 2020-2021 PAYG FUNDING</b> | \$36,000  |

### DESCRIPTION

The Wastewater Fund represents the one Utility Fund that the Town supports; its principal operation is wastewater collection and treatment. No property tax support is provided to finance Utility based expenditures. In order to ensure smooth and efficient Wastewater Treatment Facility (WWTF) process operations, the Wastewater Division uses a scheduled equipment maintenance and repair program for major WWTF plant components. Over the past 20 years, major plant components have been replaced and/or repaired and with the most recent \$4.5 million bond authorization, similar projects will continue over the next several years in order to remain in good standing and stay compliant with State requirements.

The proposed funding of \$36,000 in FY2021 is dedicated to annual collection system improvements.



## Capital Improvement Program Summary

The complete 6-year (CIP) summary on the following pages represents a preliminary plan developed to address the Town's annual capital program. The Town's Program is recommended to be consistent with the total in FY2020 or a decrease of \$722,705 in the original proposal, providing for an overall Capital Program totaling \$100,000, for the fiscal year. This dramatic change in program requirements was prompted by the ongoing health and economic crisis that we find ourselves. The review and resetting of community priorities and essential capital investment will be absolutely necessary over the next several years as funding becomes increasingly scarce to address these needs, maintenance costs begin to escalate and the pressure on local taxes continues.

The below information provides a look at the investment in the annual capital program back to FY 2014. The average during this period has been decreased to \$520,007, with a significant reduction in recent years. In an evaluation of annual need, this program was estimated to need between \$1 million to \$1.2 million, in order to address the annual needs in the community and to limit both short and long-term debt obligations. Traditionally the result of avoiding such investment when needed, requires a commitment to fund such projects by incurring additional debt, that ultimately costs more than if you had funded the same projects annually.

| Historical Annual Capital Improvement Budgets (Pay As You Go) |                          |                          |                          |                          |                          |                          |                          |                          |                          |                               |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
|   | Fiscal<br>Year<br>FY2014 | Fiscal<br>Year<br>FY2015 | Fiscal<br>Year<br>FY2016 | Fiscal<br>Year<br>FY2017 | Fiscal<br>Year<br>FY2018 | Fiscal<br>Year<br>FY2019 | Fiscal<br>Year<br>FY2020 | Fiscal<br>Year<br>FY2021 | 7-year<br>Avg.<br>Annual | Initial<br>Proposal<br>FY2021 |
| <b>Capital Improvements</b>                                   | <b>\$503,037</b>         | <b>\$703,150</b>         | <b>\$773,163</b>         | <b>\$850,000</b>         | <b>\$444,235</b>         | <b>\$686,471</b>         | <b>\$100,000</b>         | <b>\$100,000</b>         | <b>\$520,007</b>         | <b>\$822,705</b>              |

The below Capital Improvement Fund 6-Year program reflects in highlighted form the original annual program proposed at a funding level of \$822,705. The individual Department requests received by the municipal departments earlier in the budget development process totaled, \$1,628,205. This original program contained a comprehensive review of gaps in funding and the specific elements that were not addressed in the 3-year (7-year bond funded program). has for the most part been moved forward one full year, to allow for a significant expenditure reduction and an added opportunity for tax relief for the community. The modified balance as noted previously is now proposed at \$100,000, with \$57,000 of that earmarked to address costs specific to the Property Revaluation Program. The six-year proposed total value of this program is \$9,884,725.

## Capital Improvement Program Summary

| Town Manager Proposed                      |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
|--|--------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------|
| CAPITAL IMPROVEMENT PROGRAM - GENERAL FUND |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
| General Fund (0001)                        | Fiscal Year<br>2019-2020<br>Approved | Fiscal Year<br>2019-2020<br>Award | Fiscal Year<br>2020-2021<br>Requested | Fiscal Year<br>2020-2021<br>Original | Fiscal Year<br>2020-2021<br>Modified | Fiscal Year<br>2021-2022 | Fiscal Year<br>2022-2023 | Fiscal Year<br>2023-2024 | Fiscal Year<br>2024-2025 | Fiscal Year<br>2025-2026 | Six Year<br>Total  |
| <b>Recreation Program</b>                  |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
| Park Rehabilitation/Improvements           | \$200,000                            | \$169,950                         | \$757,500                             | \$198,500                            |                                      | \$198,500                | \$340,000                | \$210,000                | \$155,000                | \$30,000                 | 933,500            |
| Swift Gym Building Improvements            | 0                                    | 0                                 | 15,000                                | 15,000                               |                                      | 15,000                   | 0                        | 0                        | 0                        | 0                        | 15,000             |
| Equipment Acquisition/Replacement          | 217,000                              | 218,041                           | 72,500                                | 50,000                               |                                      | 50,000                   | 115,000                  | 163,000                  | 124,000                  | 70,000                   | 522,000            |
| <b>Subtotal - Recreation Dept</b>          | <b>\$417,000</b>                     | <b>\$387,991</b>                  | <b>\$845,000</b>                      | <b>\$263,500</b>                     | <b>\$0</b>                           | <b>\$263,500</b>         | <b>\$455,000</b>         | <b>\$373,000</b>         | <b>\$279,000</b>         | <b>\$100,000</b>         | <b>\$1,470,500</b> |
| <b>Public Services Program</b>             |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
| Road/Sidewalk/Drainage Improvements        | \$0                                  | \$0                               | \$100,000                             | \$100,000                            |                                      | \$100,000                | \$250,000                | \$300,000                | \$300,000                | \$350,000                | 1,300,000          |
| Equipment Acquisition/Replacement          | 643,000                              | 572,056                           | 101,000                               | 32,000                               |                                      | 32,000                   | 530,000                  | 570,000                  | 477,000                  | 198,000                  | 1,807,000          |
| <b>Subtotal - Public Services Dept</b>     | <b>\$643,000</b>                     | <b>\$572,056</b>                  | <b>\$201,000</b>                      | <b>\$132,000</b>                     | <b>\$0</b>                           | <b>\$132,000</b>         | <b>\$780,000</b>         | <b>\$870,000</b>         | <b>\$777,000</b>         | <b>\$548,000</b>         | <b>\$3,107,000</b> |
| <b>Public Safety Program</b>               |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
| Public Safety Building Improvements        | \$0                                  | \$0                               | \$0                                   | \$0                                  |                                      | \$0                      | \$0                      | \$0                      | \$0                      | \$0                      | 0                  |
| Equipment Acquisition/Replacement          | 285,000                              | 285,000                           | 54,500                                | 54,500                               |                                      | 54,500                   | 88,000                   | 54,500                   | 88,000                   | 88,000                   | 373,000            |
| <b>Subtotal - Public Safety Dept</b>       | <b>\$285,000</b>                     | <b>\$285,000</b>                  | <b>\$54,500</b>                       | <b>\$54,500</b>                      | <b>\$0</b>                           | <b>\$54,500</b>          | <b>\$88,000</b>          | <b>\$54,500</b>          | <b>\$88,000</b>          | <b>\$88,000</b>          | <b>\$373,000</b>   |
| <b>Fire Department Program</b>             |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
| Fire Department Building Improvements      | \$0                                  | \$25,000                          | \$35,000                              | \$30,000                             |                                      | \$30,000                 | \$0                      | \$0                      | \$0                      | \$0                      | 30,000             |
| Equipment Acquisition/Replacement          | 1,033,000                            | 912,809                           | 211,000                               | 146,000                              |                                      | 146,000                  | 545,000                  | 509,700                  | 998,000                  | 1,325,000                | 3,523,700          |
| <b>Subtotal - Fire Dept</b>                | <b>\$1,033,000</b>                   | <b>\$937,809</b>                  | <b>\$246,000</b>                      | <b>\$176,000</b>                     | <b>\$0</b>                           | <b>\$176,000</b>         | <b>\$545,000</b>         | <b>\$509,700</b>         | <b>\$998,000</b>         | <b>\$1,325,000</b>       | <b>\$3,553,700</b> |
| <b>General Government</b>                  |                                      |                                   |                                       |                                      |                                      |                          |                          |                          |                          |                          |                    |
| Information Technology Program             | \$217,000                            | \$0                               | \$89,705                              | \$64,705                             |                                      | \$64,705                 | \$89,705                 | \$89,705                 | \$89,705                 | \$89,705                 | 423,525            |
| Property Appraisal Program                 | 0                                    | 0                                 | 57,000                                | 57,000                               | 57,000                               | 57,000                   | 57,000                   | 57,000                   | 57,000                   | 57,000                   | 342,000            |
| Town Hall - Renovations and Upkeep         | 80,000                               | 0                                 | 135,000                               | 75,000                               |                                      | 75,000                   | 135,000                  | 135,000                  | 135,000                  | 135,000                  | 615,000            |
| <b>Subtotal - General Government</b>       | <b>\$297,000</b>                     | <b>\$0</b>                        | <b>\$281,705</b>                      | <b>\$196,705</b>                     | <b>\$57,000</b>                      | <b>\$196,705</b>         | <b>\$281,705</b>         | <b>\$281,705</b>         | <b>\$281,705</b>         | <b>\$281,705</b>         | <b>\$1,380,525</b> |
| Contingency                                |                                      |                                   |                                       |                                      | 43,000                               |                          |                          |                          |                          |                          |                    |
| <b>TOTAL General Fund (0001)</b>           | <b>\$2,675,000</b>                   | <b>\$2,182,856</b>                | <b>\$1,628,205</b>                    | <b>\$822,705</b>                     | <b>\$100,000</b>                     | <b>\$822,705</b>         | <b>\$2,149,705</b>       | <b>\$2,088,905</b>       | <b>\$2,423,705</b>       | <b>\$2,342,705</b>       | <b>\$9,884,725</b> |

| Town Manager Proposed                         |                          |                          |                          |                          |                          |                          |                          |                          |                    |  |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------|--|
| CAPITAL IMPROVEMENT PROGRAM - WASTEWATER FUND |                          |                          |                          |                          |                          |                          |                          |                          |                    |  |
| Wastewater Fund (0020)                        | Fiscal Year<br>2019-2020 | Fiscal Year<br>2020-2021 | Fiscal Year<br>2020-2021 | Fiscal Year<br>2021-2022 | Fiscal Year<br>2022-2023 | Fiscal Year<br>2023-2024 | Fiscal Year<br>2024-2025 | Fiscal Year<br>2025-2026 | Six Year<br>Total  |  |
| <b>Wastewater Treatment Facility</b>          | <b>Projected</b>         | <b>Requested</b>         | <b>Original</b>          |                          |                          |                          |                          |                          |                    |  |
| SMH Rehabilitation                            | \$0                      | \$0                      | \$0                      | \$100,000                | \$100,000                | \$100,000                | \$100,000                | \$100,000                | \$500,000          |  |
| Collection System Rehabilitation              | 0                        | 36,000                   | 36,000                   | 100,000                  | 100,000                  | 100,000                  | 100,000                  | 100,000                  | 536,000            |  |
| Grinder Pumps                                 | 0                        | 0                        | 0                        | 22,000                   | 22,000                   | 22,000                   | 22,000                   | 22,000                   | 110,000            |  |
| Building Rehabilitation                       | 0                        | 0                        | 0                        | 0                        | 50,000                   | 50,000                   | 50,000                   | 50,000                   | 200,000            |  |
| Roof - Main Building                          | 0                        | 0                        | 0                        | 100,000                  | 0                        | 0                        | 0                        | 0                        | 100,000            |  |
| Meter Reader Replacement                      | 0                        | 0                        | 0                        | 200,000                  | 200,000                  | 0                        | 0                        | 0                        | 400,000            |  |
| Survalley Pump                                | 0                        | 0                        | 0                        | 0                        | 18,000                   | 0                        | 0                        | 0                        | 18,000             |  |
| Pickup SR-2                                   | 0                        | 0                        | 0                        | 0                        | 40,000                   | 0                        | 0                        | 0                        | 40,000             |  |
| <b>TOTAL Wastewater Fund (0020)</b>           | <b>\$0</b>               | <b>\$36,000</b>          | <b>\$36,000</b>          | <b>\$522,000</b>         | <b>\$530,000</b>         | <b>\$272,000</b>         | <b>\$272,000</b>         | <b>\$272,000</b>         | <b>\$1,904,000</b> |  |

## Capital Improvement Program & Related Debt Service

### Consolidated Debt Service Requirements – All Funds

The following table provides detail on consolidated debt service requirements specific to General Obligation Bonds that pertain to the Town and School, and bonds related to the Wastewater funds.

| FYE          | General Obligation Bonds |                     |                     | Wastewater Bonds    |                    |                     |
|--------------|--------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
|              | Principal                | Interest            | Total               | Principal           | Interest           | Total               |
| 2020         | 2,607,833                | 2,114,942           | 4,722,775           | 2,341,735           | 422,594            | 2,764,329           |
| 2021         | 2,653,833                | 2,047,889           | 4,701,722           | 1,923,327           | 377,551            | 2,300,878           |
| 2022         | 2,696,833                | 1,990,011           | 4,686,844           | 1,952,697           | 340,227            | 2,292,924           |
| 2023         | 2,763,833                | 1,904,270           | 4,668,103           | 1,988,486           | 300,262            | 2,288,748           |
| 2024         | 2,837,833                | 1,814,284           | 4,652,117           | 1,287,603           | 263,099            | 1,550,702           |
| 2025         | 2,474,833                | 1,733,369           | 4,208,202           | 1,307,999           | 230,341            | 1,538,340           |
| 2026         | 2,296,833                | 2,296,833           | 4,593,666           | 1,325,244           | 198,122            | 1,523,366           |
| 2027         | 2,346,833                | 1,621,030           | 3,967,863           | 1,341,490           | 166,215            | 1,507,705           |
| 2028         | 2,396,833                | 1,570,288           | 3,967,121           | 1,361,735           | 132,967            | 1,494,702           |
| 2029         | 2,452,833                | 1,515,606           | 3,968,439           | 925,980             | 103,039            | 1,029,019           |
| 2030         | 1,919,000                | 779,683             | 2,698,683           | 670,924             | 80,360             | 751,284             |
| 2031         | 1,981,000                | 714,869             | 2,695,869           | 527,000             | 63,182             | 590,182             |
| 2032         | 2,048,000                | 647,772             | 2,695,772           | 543,000             | 47,562             | 590,562             |
| 2033         | 2,146,000                | 551,743             | 2,697,743           | 354,000             | 34,813             | 388,813             |
| 2034         | 2,244,000                | 450,821             | 2,694,821           | 363,000             | 25,366             | 388,366             |
| 2035         | 2,352,000                | 345,056             | 2,697,056           | 373,000             | 15,502             | 388,502             |
| 2036         | 2,461,000                | 233,927             | 2,694,927           | 382,000             | 9,930              | 391,930             |
| 2037         | 2,580,000                | 117,446             | 2,697,446           | 0                   | 0                  | 0                   |
| 2038         | 0                        | 0                   | 0                   | 0                   | 0                  | 0                   |
| <b>Total</b> | <b>\$43,259,330</b>      | <b>\$22,449,839</b> | <b>\$65,709,169</b> | <b>\$18,969,220</b> | <b>\$2,811,132</b> | <b>\$19,041,997</b> |

#### GENERAL OBLIGATION BONDS

The Town's outstanding General Obligation Bonds as of June 30, 2020 is \$43,259,330. The Town plans to sell \$2,700,000 in authorized/unissued municipal bonds and \$5,000,000 in authorized/unissued school bonds prior to the close of FY 2020-2021. Of this amount, \$4,000,000 will fund costs associated with school facility improvements and the remaining \$1,000,000 will fund costs associated facility capital and technology equipment. The municipal issue will fund costs associated with capital equipment/replacement. The above debt obligation pertains to the Town and School. These bonds include refunding bonds issued in 2016. The bonds were issued for a new middle school, building renovations, open space, new police station, road improvements, and Town and School playfields. Interest rates range from 1.0% to 5.0% on all prior obligations. Authorized but unissued bonds are not included in the analysis above.

#### WASTEWATER BONDS

These bonds are issued through Rhode Island Clean Water Finance Agency for the purpose of septic system upgrades, expansion and drainage projects. The Town constructed a municipal sewer collection and pumping station upon which the Town received subsidized interest rates on behalf of the residents. The interest rate for these bonds range from 0.31% to 5.09%.

## Capital Improvement Program & Related Debt Service

### Debt Ratios & Debt Per Capita

Following table provides detail on debt ratios and debt per capita over the last ten-year period. Although the Town anticipates borrowing \$7,700,000 in FY 2020-2021, it is not included in the below calculation.

| Fiscal Year Ended<br>June 30 | Population <sup>(1)</sup> | Net Assessed<br>Valuation | Rate of<br>Assessment <sup>(2)</sup> | Estimated<br>Full Value | Gross Bonded<br>Debt & Bond<br>Anticipation<br>Notes <sup>(3)</sup> | Gross<br>Debt<br>Per<br>Capita | Ratio of<br>Gross Debt<br>to<br>Estimated<br>Full Value |
|------------------------------|---------------------------|---------------------------|--------------------------------------|-------------------------|---|--------------------------------|---|
| 2020                         | 13,146                    | \$ 2,477,688,773          | 100%                                 | \$ 2,477,688,773        | \$ 57,448,987   | \$4,370                        | 2.32%   |
| 2019 <sup>(5)</sup>          | 13,146                    | 2,434,502,407             | 100%                                 | 2,434,502,407           | 52,836,827  | 4019                           | 2.17%   |
| 2018                         | 13,146                    | 2,377,116,750             | 100%                                 | 2,377,116,750           | 48,152,296  | 3663                           | 2.03%   |
| 2017                         | 13,146                    | 2,371,973,994             | 100%                                 | 2,371,973,994           | 43,364,976  | 3299                           | 1.83%   |
| 2016 <sup>(5)</sup>          | 13,146                    | 2,344,650,413             | 100%                                 | 2,344,650,413           | 39,204,540  | 2982                           | 1.67%   |
| 2015                         | 13,146                    | 2,295,007,887             | 100%                                 | 2,295,007,887           | 35,391,707  | 2692                           | 1.54%   |
| 2014                         | 13,146                    | 2,264,105,485             | 100%                                 | 2,264,105,485           | 31,769,629  | 2417                           | 1.40%   |
| 2013 <sup>(5)</sup>          | 13,146                    | 2,240,458,689             | 100%                                 | 2,240,458,689           | 28,081,306  | 2136                           | 1.25%   |
| 2012                         | 13,146                    | 2,489,630,523             | 100%                                 | 2,489,630,523           | 24,322,737  | 1850                           | 0.98%   |
| 2011                         | 13,146                    | 2,474,207,226             | 100%                                 | 2,474,207,226           | 20,943,927  | 1593                           | 0.85%   |

(1) U.S. Census Figures

(2) The Town of East Greenwich's Tax Assessor has determined the Rate of Assessment

(3) Includes Enterprise Fund debt

(4) Full Revaluation

(5) Statistical Revaluation



## Position Allocation and Pay Schedules

The Town of East Greenwich's municipal employees include non-union employees as well as employees who are union members. The four municipal unions include the International Association of Fire Fighters (IAFF), Local 3328; East Greenwich Municipal Employees Association (NEARI), a local chapter of NEARI; Local 1322, Local 1612, and the International Brotherhood of Police Officers (IBPO), Local 472. The charts provided below and on the following pages detail the Position Allocation to Pay Schedules and Pay Plans for each employee group.

### NON UNION EMPLOYEES POSITION ALLOCATION TO PAY SCHEDULE FY 2020-2021

|  |  |
|--|--|
| <b>Grade 1</b>                                     | <b>Grade 7</b>                                 |
| Senior Center Manager                              | Deputy Police Chief                            |
| Recreation Manager                                 |  |
| Community Resource Manager                         | <b>Grade 8</b>                                 |
|  | Director of Information Technology             |
| <b>Grade 2</b>                                     | <b>Grade 9</b>                                 |
| Network Administrator                              | Town Clerk/Executive Assistant to Town Manager |
|  | Director of Planning                           |
| <b>Grade 3</b>                                     | Director of Community Services and Parks       |
| Substance Abuse Director                           |  |
|  | <b>Grade 10</b>                                |
| <b>Grade 4</b>                                     | Fire Chief                                     |
| Human Resources Manager**                          | Police Chief                                   |
| <i>**consolidated position w/School Department</i> |  |
| <b>Grade 5</b>                                     | <b>Grade 11</b>                                |
| Accounting & Budget Manager                        | Director of Public Works                       |
|  |  |
| <b>Grade 6</b>                                     | <b>Grade 12</b>                                |
| Finance Systems Manager                            | Finance Director                               |
| Deputy Fire Chief                                  |  |
| Tax Assessor                                       |  |

### NON UNION EMPLOYEES PAY PLAN FY 2020-2021

| Grade | Minimum           | Intermediate       | Maximum   |
|-------|-------------------|--------------------|-----------|
| 1     | \$45,000          | \$50,000           | \$55,000  |
| 2     | \$65,000          | \$70,000           | \$75,000  |
| 3     | \$72,500          | \$75,000           | \$77,500  |
| 4     | \$65,000          | \$70,000           | \$80,000  |
| 5     | \$70,000          | \$77,500           | \$88,000  |
| 6     | \$80,000          | \$84,500-\$90,000  | \$95,000  |
| 7     | \$80,000          | \$89,500           | \$99,000  |
| 8     | \$80,000          | \$90,000           | \$100,000 |
| 9     | \$70,000-\$95,000 | \$80,000-\$100,000 | \$105,000 |
| 10    | \$95,000          | \$105,000          | \$115,000 |
| 11    | \$100,000         | \$110,000          | \$120,000 |
| 12    | \$105,000         | \$117,500          | \$130,000 |



## Position Allocation and Pay Schedules

### IAFF, LOCAL 3328 POSITION ALLOCATION TO PAY SCHEDULE & PAY PLAN FY 2020-2021

| 2020-2021                        | Effective 7/1/2020 |
|----------------------------------|--------------------|
| Firefighter – 1 <sup>st</sup> Yr | \$22.30            |
| Firefighter – 2 <sup>nd</sup> Yr | \$25.93            |
| Firefighter – 3 <sup>rd</sup> Yr | \$27.91            |
| Lieutenant                       | \$30.76            |
| Captain                          | \$33.84            |

### IBPO, LOCAL 472 POSITION ALLOCATION TO PAY SCHEDULE & PAY PLAN FY 2020-2021\*

| 2020-2021   | Step 0   | Step 1   | Step 2   |
|---|----------|----------|----------|
| Detective Lieutenant  | \$78,622 |          |          |
| Lieutenant  | \$75,547 |          |          |
| Detective Sergeant  | \$72,050 |          |          |
| Sergeant  | \$69,272 | -        | -        |
| Detective Patrolman   | \$65,536 | -        | -        |
| 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> Class Officers* | \$55,519 | \$59,263 | \$62,996 |

\*2<sup>nd</sup> Class Officer eligibility after completion of six months of service as a 3<sup>rd</sup> Class Officer

\*3<sup>rd</sup> Class Officer eligibility after completion of six months of service as a 2<sup>nd</sup> Class Officer.

## Position Allocation and Pay Schedules

### EGMEA/NEARI POSITION ALLOCATION TO PAY SCHEDULE FY 2020-2021

|   |   |
|---|---|
| <b>Grade 6</b>                            | <b>Grade 60</b>                           |
| Meal Site Supervisor and Center Assistant | Deputy Town Clerk                         |
| <b>Grade 8</b>                            | <b>Grade 65</b>                           |
| Transportation Coordinator                | Building Inspector                        |
| <b>Grade 10</b>                           | <b>Grade 70</b>                           |
| Senior Service Clerk                      | Chief Acct/System Operator                |
| Senior Services Case Worker               | <b>Grade 80 (35 hrs) and 80A (40 hrs)</b> |
| <b>Grade 20</b>                           | Assistant Planner – 80                    |
| Fiscal Clerk                              | Parks & Grounds Superintendent – 80A      |
| Municipal Court Clerk                     | <b>Grade 90</b>                           |
| Secretary                                 | (no positions at this time)               |
| Program Coordinator                       | <b>Grade 95 (35 hrs) and 95A (40 hrs)</b> |
| Planning Tech                             | Special Projects Coordinator - 95         |
| <b>Grade 30</b>                           | Sewer Line Construction Manager - 95      |
| Assessors Aid/Administrative Asst         | Highway Superintendent – 95A              |
| <b>Grade 35</b>                           | <b>Grade 100</b>                          |
| Canvassing Clerk                          | (no positions at this time)               |
| <b>Grade 38</b>                           | <b>Grade 105</b>                          |
| Fiscal Specialist                         | Building Official                         |
| <b>Grade 40</b>                           | Assistant Town Engineer                   |
| Payroll Specialist                        |   |
| <b>Grade 50</b>                           |   |
| Assistant WWTP Superintendent             |   |
| <b>Grade 53</b>                           | <b>Grade 110</b>                          |
| Main Street Coordinator                   | WWTP Superintendent                       |
|   | <b>Grade</b>                              |
|   | Plumbing and Electrical Inspector         |

### EGMEA/NEARI PAY PLAN FY 2020-2021

| Grade     | Step A      | Step B      | Step C      | Step D      | Step E  |
|-----------|-------------|-------------|-------------|-------------|---------|
| 6         | \$12.23     | \$12.84     | \$13.45     | \$14.17     | \$14.88 |
| 8         | \$17.22     | \$18.11     | \$19.07     | \$20.00     | \$21.01 |
| 10        | \$18.46     | \$19.34     | \$20.32     | \$21.32     | \$22.39 |
| 20        | \$19.34     | \$20.32     | \$21.32     | \$22.39     | \$23.54 |
| 30        | \$20.74     | \$21.78     | \$22.88     | \$24.01     | \$25.20 |
| 35        | \$21.38     | \$22.26     | \$23.23     | \$24.24     | \$25.31 |
| 38        | \$20.78     | \$21.87     | \$23.03     | \$24.24     | \$25.52 |
| 40        | \$22.46     | \$23.55     | \$24.71     | \$25.92     | \$27.20 |
| 50        | \$26.47     | \$27.76     | \$29.17     | \$30.66     | \$31.53 |
| 53        | \$35,398    | \$37,166.53 | \$38,999.21 | \$40,975.99 |         |
| 60        | \$52,968.39 | \$55,600.90 | \$58,393.84 | \$61,327.49 |         |
| 65        | \$52,546.80 | \$55,219.28 | \$57,972.25 | \$60,865.38 |         |
| 70        | \$53,370.27 | \$56,042.75 | \$58,836.25 | \$61,790.16 |         |
| 80/80A    | \$55,141.20 | \$60,343.20 | \$65,545.20 | \$70,747.20 |         |
| 90        | \$62,774.61 | \$65,909.21 | \$69,304.97 | \$72,741.26 |         |
| 95/95A    | \$62,424.00 | \$67,105.80 | \$72,828.00 | \$78,030.00 |         |
| 100       | \$70,490.93 | \$74,087.63 | \$77,764.83 | \$81,703.19 |         |
| 105       | \$74,811.79 | \$78,551.83 | \$82,478.63 | \$86,603.11 |         |
| 110       | \$81,421.76 | \$85,541.36 | \$89,801.13 | \$94,242.12 |         |
| Inspector | \$19,009.07 |             |             |             |         |

### Laborers, LOCAL 1322 POSITION ALLOCATION TO PAY SCHEDULE & PAY PLAN FY 2020-2021

## Position Allocation and Pay Schedules

| Grade  | Step 1  | Step 2  | Step 3  | Step 4  |
|--|---------|---------|---------|---------|
| Mechanic, Wastewater Lead Operator   | \$23.57 | \$25.22 | \$26.81 | \$28.37 |
| Foreman, Wastewater Operator 2,<br>Building Foreman, Parks & Grounds Foreman | \$23.09 | \$27.71 | \$26.27 | \$27.80 |
| Operator 3 (CDL, Hoisting & Equipment Op. Licenses)<br>Wastewater Operator 1 | \$20.89 | \$22.38 | \$23.90 | \$25.58 |
| Operator 2 (with CDL)  | \$18.12 | \$19.70 | \$21.43 | \$23.04 |
| Operator 1 (no CDL)  | \$16.40 | \$17.94 | \$19.51 | \$21.23 |

## Full Time Employee Comparison

| FULL-TIME EMPLOYEES<br>FY 2019-2020 AS COMPARED TO FY 2020-2021 |                        |                         |                           |                          |                            |
|---|------------------------|-------------------------|---------------------------|--------------------------|----------------------------|
| Function<br>Number & Description                                | FY 2018-2019<br>Actual | FY 2019-2020<br>Adopted | FY 2019-2020<br>Projected | FY 2020-2021<br>Proposed | FY 2020-2021<br>Difference |
| 01402011-Town Council (5 Council Members)                       | 5.00                   | 5.00                    | 5.00                      | 5.00                     | 0.00                       |
| 01402011-Town Manager's Office                                  | 1.00                   | 1.50                    | 1.50                      | 1.50                     | 0.00                       |
| 01403011-Town Clerk's Office                                    | 5.00                   | 4.50                    | 4.50                      | 3.50                     | -1.00                      |
| <b>Subtotal General Government FTE</b>                          | <b>11.00</b>           | <b>11.00</b>            | <b>11.00</b>              | <b>10.00</b>             | <b>-1.00</b>               |
| 01421011-Finance Department(incl Tax Assessment)                | 8.00                   | 8.00                    | 9.00                      | 8.00                     | 0.00                       |
| 01421511-Information Technology                                 | 2.00                   | 2.00                    | 3.00                      | 2.50                     | 0.50                       |
| 01461011-Planning Department                                    | 3.00                   | 3.00                    | 3.00                      | 3.00                     | 0.00                       |
| <b>Subtotal General Services FTE</b>                            | <b>13.00</b>           | <b>13.00</b>            | <b>15.00</b>              | <b>13.50</b>             | <b>0.50</b>                |
| 01432011-Police Department                                      | 38.00                  | 38.00                   | 38.00                     | 36.00                    | -2.00                      |
| 01432011-Police Dispatchers                                     | 4.00                   | 4.00                    | 4.00                      | 4.00                     | 0.00                       |
| <b>Subtotal Public Safety FTE</b>                               | <b>42.00</b>           | <b>42.00</b>            | <b>42.00</b>              | <b>40.00</b>             | <b>-2.00</b>               |
| 01445111-Public Works   | 21.00                  | 21.00                   | 21.00                     | 19.00                    | -2.00                      |
| <b>Subtotal Public Works FTE</b>                                | <b>21.00</b>           | <b>21.00</b>            | <b>21.00</b>              | <b>19.00</b>             | <b>-2.00</b>               |
| 01491011-Fire Department (incl Civilian Clerk)                  | 39.00                  | 39.00                   | 39.00                     | 37.00                    | -2.00                      |
| <b>Subtotal Fire Department FTE</b>                             | <b>39.00</b>           | <b>39.00</b>            | <b>39.00</b>              | <b>37.00</b>             | <b>-2.00</b>               |
| 01502511-Community Services & Parks                             | 10.00                  | 10.00                   | 10.00                     | 10.00                    | 0.00                       |
| <b>Subtotal Parks &amp; Recreation FTE</b>                      | <b>10.00</b>           | <b>10.00</b>            | <b>10.00</b>              | <b>10.00</b>             | <b>0.00</b>                |
| 01481011-Senior & Human Services                                | 5.00                   | 5.00                    | 5.00                      | 5.00                     | 0.00                       |
| <b>Subtotal Senior &amp; Human Services FTE</b>                 | <b>5.00</b>            | <b>5.00</b>             | <b>5.00</b>               | <b>5.00</b>              | <b>0.00</b>                |
| <b>General Fund Total FTE</b>                                   | <b>141.00</b>          | <b>141.00</b>           | <b>143.00</b>             | <b>134.50</b>            | <b>-6.50</b>               |
| 20950511-Wastewater Division                                    | 6.00                   | 6.00                    | 6.00                      | 6.00                     | 0.00                       |
| <b>Subtotal Wastewater Funds FTE</b>                            | <b>6.00</b>            | <b>6.00</b>             | <b>6.00</b>               | <b>6.00</b>              | <b>0.00</b>                |
| <b>Total FTE All Funds FTE</b>                                  | <b>147.00</b>          | <b>147.00</b>           | <b>149.00</b>             | <b>140.50</b>            | <b>-6.50</b>               |

## FTE Change Description

## Position Allocation and Pay Schedules

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The total Full Time Employee equivalent (FTE) Proposed for FY 2020-2021 is 140.50, a decrease of 6.5 FTE over the current year funding level. The Town Manager's Proposed General Fund Budget recommends effective July 1, 2020 the following reduction in funding:

- 1.) IT: 6-months funding for IT Network Engineer non-union position (added for 1-year period in FY20)
- 2.) Police:
  - a. Animal Control Officer: Position to remain vacant and unfunded. (IBPO)
  - b. Patrolman 3<sup>rd</sup> Class: Position to remain vacant and unfunded. (IBPO)
    - i. (Funding remains to fill one vacant Patrolman 3<sup>rd</sup> Class position in FY21)
- 3.) Fire:
  - a. Deputy Chief non-union position to remain vacant and unfunded.
  - b. Firefighter position to remain vacant and unfunded. (IAFF)
    - i. (Funding remains to fill one vacant firefighter position in FY21)
    - ii. Grant submitted to fund vacant firefighter position, results in summer 2020)
- 4) Town Clerk:
  - a. One Clerk position to be unfunded in FY21. (NEA)
- 5) Finance:
  - a. Elimination of Accounting and Budgeting non-union position.
  - b. Creation of a new Accounting Position. (NEA)
- 6) DPW:
  - a. Operator -2: position to remain vacant and unfunded. (Laborers)
  - b. Operator -2: position to be unfunded in FY21. (Laborers)
  - c. Special Project Coordinator: position to be unfunded in FY21. (NEA)

The balance of changes and total number of FTE's projected in FY2020 can be reconciled by including various other personnel adjustments made during the fiscal year.





| General Fund                               |                                       | 2019        | 2020        |               | 2020      | 2020       | 2021      | 2021      | 2021      | 2021      | 2021 vs       | 2021 vs  |
|--|---------------------------------------|-------------|-------------|---------------|-----------|------------|-----------|-----------|-----------|-----------|---------------|----------|
|  |                                       | Actual      | Adopted     | TRANS         | Revised   | Projection | Dept Req  | CFO       | TM Prop   | TC Adopt  | (2020) \$\$\$ | 2020 (%) |
| 14020                                      | Town Manager                          |             |             |               |           |            |           |           |           |           |               |          |
| 14020                                      | 000010 Town Council                   | \$8,250     | \$9,300     | \$0           | \$9,300   | \$10,350   | \$9,300   | \$9,300   | \$9,300   | \$9,300   | \$0           | 0.00%    |
| 14020                                      | 00002 Staff Pay                       | 223,225     | 172,000     | 0             | 172,000   | 184,165    | 204,996   | 204,996   | 204,996   | 204,996   | \$32,996      | 19.18%   |
| 14020                                      | 522250 FICA                           | 0           | 0           | 13,870        | 13,870    | 14,522     | 16,396    | 16,396    | 16,396    | 16,396    | \$2,526       | 18.21%   |
| 14020                                      | 522300 Municipal Employees Retirement | 0           | 0           | 7,216         | 7,216     | 7,865      | 10,537    | 10,537    | 10,537    | 10,537    | \$3,321       | 46.02%   |
| 14020                                      | 522301 TIAA CREF                      | 0           | 0           | 1,600         | 1,600     | 1,744      | 2,050     | 2,050     | 2,050     | 2,050     | \$450         | 28.13%   |
| 14020                                      | 522818 Medical Insur-Active Employees | 0           | 0           | 18,253        | 18,253    | 25,784     | 27,597    | 27,597    | 27,597    | 27,597    | \$9,344       | 51.19%   |
| 14020                                      | 522820 Health Insurance - Retiree     | 0           | 0           | 11,377        | 11,377    | 12,867     | 12,090    | 12,090    | 12,090    | 12,090    | \$713         | 6.27%    |
| 14020                                      | 522822 Dental Insur-Active Employees  | 0           | 0           | 1,014         | 1,014     | 752        | 1,344     | 1,344     | 1,344     | 1,344     | \$330         | 32.54%   |
| 14020                                      | 522840 Insurance Buyback              | 0           | 0           | 4,100         | 4,100     | 4,200      | 0         | 0         | 0         | 0         | (\$4,100)     | -100.00% |
| 14020                                      | 522850 Life Insurance                 | 0           | 0           | 101           | 101       | 200        | 212       | 212       | 212       | 212       | \$111         | 109.90%  |
| 14020                                      | 00089 Functions & Meetings            | 1,032       | 1,000       | 0             | 1,000     | 3,423      | 2,000     | 2,000     | 2,000     | 2,000     | \$1,000       | 100.00%  |
| 14020                                      | 00090 Travel/Mileage                  | 0           | 0           | 0             | 0         | 7,500      | 9,000     | 9,000     | 9,000     | 9,000     | \$9,000       | 0.00%    |
| 14020                                      | 00115 Membership Dues                 | 9,255       | 6,000       | 0             | 6,000     | 6,300      | 7,500     | 7,500     | 7,500     | 7,500     | \$1,500       | 25.00%   |
| 14020                                      | 00180 Inaugurate                      | 0           | 0           | 0             | 0         | 0          | 1,000     | 1,000     | 0         | 0         | \$0           | 0.00%    |
| 14020                                      | 00091 Harbormaster                    | 2,433       | 2,000       | 0             | 2,000     | 1,000      | 2,000     | 2,000     | 2,000     | 2,000     | \$0           | 0.00%    |
| 14020                                      | 00154 Town Celebration                | 6,815       | 4,500       | 0             | 4,500     | 4,893      | 5,000     | 5,000     | 4,500     | 4,500     | \$0           | 0.00%    |
| 14020                                      | 00256 Office Supplies                 | 1,464       | 1,000       | 0             | 1,000     | 1,436      | 1,000     | 500       | 500       | 500       | (\$500)       | -50.00%  |
| TOTAL Town Manager                         |                                       | \$252,474   | \$195,800   | \$57,531      | \$253,331 | \$287,001  | \$312,022 | \$311,522 | \$310,022 | \$310,022 | \$56,691      | 22.38%   |
| 14030                                      | Town Clerk                            |             |             |               |           |            |           |           |           |           |               |          |
| 14030                                      | 00002 Staff Pay                       | \$227,460   | \$282,204   | (\$2,050)     | \$280,154 | \$221,013  | \$242,375 | \$242,375 | \$205,253 | \$205,253 | (\$74,901)    | -26.74%  |
| 14030                                      | 00004 Longevity                       | 5,783       | 5,783       | 0             | 5,783     | 6,310      | 6,009     | 6,009     | 6,153     | 6,153     | \$370         | 6.40%    |
| 14030                                      | 522250 FICA                           | 0           | 0           | 22,031        | 22,031    | 20,119     | 19,001    | 19,001    | 16,173    | 16,173    | (\$5,858)     | -26.59%  |
| 14030                                      | 522300 Municipal Employees Retirement | 0           | 0           | 12,988        | 12,988    | 10,860     | 12,767    | 12,767    | 10,866    | 10,866    | (\$2,122)     | -16.34%  |
| 14030                                      | 522301 TIAA CREF                      | 0           | 0           | 3,341         | 3,341     | 2,920      | 2,977     | 2,977     | 2,515     | 2,515     | (\$826)       | -24.72%  |
| 14030                                      | 522818 Medical Insur-Active Employees | 0           | 0           | 73,011        | 73,011    | 58,667     | 57,418    | 57,418    | 49,324    | 49,324    | (\$23,687)    | -32.44%  |
| 14030                                      | 522820 Health Insurance - Retiree     | 0           | 0           | 9,750         | 9,750     | 6,546      | 9,984     | 9,984     | 9,984     | 9,984     | \$234         | 2.40%    |
| 14030                                      | 522822 Dental Insur-Active Employees  | 0           | 0           | 3,976         | 3,976     | 2,742      | 3,445     | 3,445     | 2,611     | 2,611     | (\$1,365)     | -34.33%  |
| 14030                                      | 522840 Insurance Buyback              | 0           | 0           | 1,000         | 1,000     | 1,000      | 1,000     | 1,000     | 1,000     | 1,000     | \$0           | 0.00%    |
| 14030                                      | 522850 Life Insurance                 | 0           | 0           | 530           | 530       | 0          | 975       | 975       | 749       | 749       | \$219         | 41.32%   |
| 14030                                      | 00027 Advertising                     | 551         | 500         | 600           | 1,100     | 1,100      | 750       | 750       | 750       | 750       | (\$350)       | -31.82%  |
| 14030                                      | 00045 Codification of Ordinances      | 0           | 5,000       | 0             | 5,000     | 2,500      | 5,000     | 5,000     | 4,000     | 4,000     | (\$1,000)     | -20.00%  |
| 14030                                      | 00073 Equipment Maintenance           | 0           | 200         | 0             | 200       | 0          | 200       | 200       | 200       | 200       | \$0           | 0.00%    |
| 14030                                      | 00115 Membership Dues                 | 410         | 500         | 0             | 500       | 490        | 700       | 700       | 700       | 700       | \$200         | 40.00%   |
| 14030                                      | 00117 Microfilming                    | 4,612       | 5,000       | 1,200         | 6,200     | 6,200      | 5,000     | 5,000     | 4,000     | 4,000     | (\$2,200)     | -35.48%  |
| 14030                                      | 00131 Printing                        | 471         | 500         | 250           | 750       | 750        | 500       | 500       | 500       | 500       | (\$250)       | -33.33%  |
| 14030                                      | 00133 Professional Services           | 4,325       | 5,000       | 0             | 5,000     | 4,950      | 5,000     | 5,000     | 4,500     | 4,500     | (\$500)       | -10.00%  |
| 14030                                      | 540038 Uniforms                       | 0           | 0           | 0             | 0         | 450        | 600       | 600       | 450       | 450       | \$450         | 0.00%    |
| 14030                                      | 00226 Dog Licensing                   | 280         | 300         | 0             | 300       | 300        | 300       | 300       | 300       | 300       | \$0           | 0.00%    |
| 14030                                      | 00256 Office Supplies                 | 1,210       | 1,200       | 0             | 1,200     | 1,350      | 1,200     | 600       | 600       | 600       | (\$600)       | -50.00%  |
| TOTAL Town Clerk                           |                                       | \$245,103   | \$306,187   | \$126,627     | \$432,814 | \$348,267  | \$375,201 | \$374,601 | \$320,628 | \$320,628 | (\$112,186)   | -25.92%  |
| 14040                                      | Town Solicitor                        |             |             |               |           |            |           |           |           |           |               |          |
| 14040                                      | 00043 Claims Reserves                 | \$0         | \$25,000    | \$0           | \$25,000  | \$0        | \$0       | \$0       | \$0       | \$0       | (\$25,000)    | -100.00% |
| 14040                                      | 00081 Fees & Legal Services           | 333,365     | 275,000     | \$0           | 275,000   | 282,300    | 285,000   | 285,000   | 275,000   | 275,000   | \$0           | 0.00%    |
| 14040                                      | 00135 Professional/Arbitration        | 26,710      | 0           | 0             | 0         | 2,900      | 0         | -         | -         | 0         | \$0           | 0.00%    |
| TOTAL Town Solicitor                       |                                       | \$360,076   | \$300,000   | \$0           | \$300,000 | \$285,200  | \$285,000 | \$285,000 | \$275,000 | \$275,000 | (\$25,000)    | -8.33%   |
| 14045                                      | Municipal Court                       |             |             |               |           |            |           |           |           |           |               |          |
| 14045                                      | 00001 Director's Pay                  | \$5,000     | \$5,000     | \$0           | \$5,000   | \$5,000    | \$5,000   | \$5,000   | \$5,000   | \$5,000   | \$0           | 0.00%    |
| 14045                                      | 000852 Program costs                  | 75          | 100         | 0             | 100       | 100        | 10,000    | 10,000    | 10,000    | 10,000    | \$9,900       | 9900.00% |
| TOTAL Municipal Court                      |                                       | \$5,075     | \$5,100     | \$0           | \$5,100   | \$5,100    | \$15,000  | \$15,000  | \$15,000  | \$15,000  | \$9,900       | 194.12%  |
| 14050                                      | Probate Judge                         |             |             |               |           |            |           |           |           |           |               |          |
| 14050                                      | 00001 Director's Pay                  | \$5,500     | \$5,500     | \$0           | \$5,500   | \$5,500    | \$5,500   | \$5,500   | \$5,500   | \$5,500   | \$0           | 0.00%    |
| TOTAL Probate Judge                        |                                       | \$5,500     | \$5,500     | \$0           | \$5,500   | \$5,500    | \$5,500   | \$5,500   | \$5,500   | \$5,500   | \$0           | 0.00%    |
| 14060                                      | Employee Benefits - Outside Services  |             |             |               |           |            |           |           |           |           |               |          |
| 14060                                      | 00053 Continuing Education            | \$0         | \$3,500     | \$0           | \$3,500   | \$125      | \$0       | -         | -         | 0         | (\$3,500)     | -100.00% |
| 14060                                      | 00059 Dental Insurance                | 127,701     | 135,000     | (\$107,393)   | 27,607    | 0          | 0         | -         | -         | 0         | (\$27,607)    | -100.00% |
| 14060                                      | 00093 Health Insurance                | 1,896,684   | 1,978,754   | (1,978,754)   | 0         | 0          | 0         | -         | -         | 0         | \$0           | 0.00%    |
| 14060                                      | 00098 Health Insurance - Retiree      | 773,908     | 761,250     | (758,496)     | 2,754     | 0          | 0         | -         | -         | 0         | (\$2,754)     | -100.00% |
| 14060                                      | 00105 Legal Fund - DPW Union          | 5,745       | 6,500       | (6,500)       | 0         | 0          | 0         | -         | -         | 0         | \$0           | 0.00%    |
| 14060                                      | 00146 Fire Retirement                 | 769,646     | 842,832     | (842,832)     | 0         | 0          | 0         | -         | -         | 0         | \$0           | 0.00%    |
| 14060                                      | 00147 Police Retirement               | 693,687     | 758,300     | (758,250)     | 50        | 0          | 0         | -         | -         | 0         | (\$50)        | -100.00% |
| 14060                                      | 00150 DPW Retirement                  | 33,435      | 36,500      | (36,500)      | 0         | 0          | 0         | -         | -         | 0         | \$0           | 0.00%    |
| 14060                                      | 00152 Municipal Retirement            | 205,844     | 204,799     | (204,850)     | (51)      | 0          | 0         | -         | -         | 0         | \$51          | -100.00% |
| 14060                                      | 00155 FICA                            | 815,584     | 794,696     | (793,570)     | 1,126     | 0          | 0         | -         | -         | 0         | (\$1,126)     | -100.00% |
| 14060                                      | 00171 Training/Conferences            | 3,259       | 2,500       | 0             | 2,500     | 1,302      | 0         | -         | -         | 0         | (\$2,500)     | -100.00% |
| 14060                                      | 00174 Health Insurance Buyback        | 21,767      | 21,000      | (21,000)      | 0         | 0          | 0         | -         | -         | 0         | \$0           | 0.00%    |
| 14060                                      | 522818 Health Insurance Buyback       |             | 0           | 0             | 0         | 0          | 0         | -         | -         | 0         | \$0           | 0.00%    |
| TOTAL Employee Benefits - Outside Services |                                       | \$5,347,260 | \$5,545,631 | (\$5,508,145) | \$37,486  | \$1,427    | \$0       | \$0       | \$0       | \$0       | (\$37,486)    | -100.00% |

| General Fund                                | 2019<br>Actual   | 2020<br>Adopted  | TRANS             | 2020<br>Revised  | 2020<br>Projection | 2021<br>Dept Req | 2021<br>CFO      | 2021<br>TM Prop  | 2021<br>TC Adopt | 2021 vs<br>(2020) \$\$\$ | 2021 vs<br>(2020) (%) |
|---|------------------|------------------|-------------------|------------------|--------------------|------------------|------------------|------------------|------------------|--------------------------|-----------------------|
| <b>14070 General Insurance</b>              |                  |                  |                   |                  |                    |                  |                  |                  |                  |                          |                       |
| 14070 00107 Life Insurance                  | \$26,026         | \$31,000         | (\$22,631)        | \$8,369          | \$0                | \$0              | -                | -                | 0                | (\$8,369)                | -100.00%              |
| 14070 00123 Property Insurance              | 292,357          | 339,200          | \$0               | 339,200          | 350,000            | 300,000          | 300,000          | 300,000          | 300,000          | (\$39,200)               | -11.56%               |
| 14070 00125 Police IOD                      | 0                | 1,250            | 0                 | 1,250            | 0                  | 0                | -                | -                | 0                | (\$1,250)                | -100.00%              |
| 14060 00173 Unemployment Insurance          | 36,589           | 25,000           | 0                 | 25,000           | 25,000             | 25,000           | 25,000           | 25,000           | 25,000           | \$0                      | 0.00%                 |
| 14070 00181 Worker's Compensation           | 74,366           | 80,000           | 0                 | 80,000           | 74,000             | 70,000           | 70,000           | 70,000           | 70,000           | (\$10,000)               | -12.50%               |
| <b>TOTAL General Insurance</b>              | <b>\$429,338</b> | <b>\$476,450</b> | <b>(\$22,631)</b> | <b>\$453,819</b> | <b>\$449,000</b>   | <b>\$395,000</b> | <b>\$395,000</b> | <b>\$395,000</b> | <b>\$395,000</b> | <b>(\$58,819)</b>        | <b>-12.96%</b>        |
| <b>14080 Contingency - Outside Services</b> |                  |                  |                   |                  |                    |                  |                  |                  |                  |                          |                       |
| 14080 00051 Contingency Fund                | \$200,628        | \$75,000         | \$0               | \$75,000         | \$0                | \$75,000         | \$40,000         | \$40,000         | \$40,000         | (\$35,000)               | -46.67%               |
| <b>TOTAL Contingency - Outside Services</b> | <b>\$200,628</b> | <b>\$75,000</b>  | <b>\$0</b>        | <b>\$75,000</b>  | <b>\$0</b>         | <b>\$75,000</b>  | <b>\$40,000</b>  | <b>\$40,000</b>  | <b>\$40,000</b>  | <b>(\$35,000)</b>        | <b>-46.67%</b>        |
| <b>14110 Board of Canvassers</b>            |                  |                  |                   |                  |                    |                  |                  |                  |                  |                          |                       |
| 14110 00003 Temporary Help                  | \$1,185          | \$1,850          | \$0               | \$1,850          | \$500              | \$2,500          | \$2,500          | \$2,500          | \$2,500          | \$650                    | 35.14%                |
| 14110 00006 Election Official               | 12,541           | 14,000           | \$0               | 14,000           | 1,500              | 14,500           | 14,500           | 14,500           | 14,500           | \$500                    | 3.57%                 |
| 14110 00023 Board                           | 4,200            | 2,000            | 0                 | 2,000            | 3,800              | 6,000            | 6,000            | 6,000            | 6,000            | \$4,000                  | 200.00%               |
| 14110 00027 Advertising                     | 28               | 500              | 0                 | 500              | 300                | 750              | 750              | 750              | 750              | \$250                    | 50.00%                |
| 14110 00028 Police Details                  | 1,280            | 1,250            | 0                 | 1,250            | 180                | 2,500            | 2,500            | 2,500            | 2,500            | \$1,250                  | 100.00%               |
| 14110 00085 Food                            | 1,917            | 1,000            | 0                 | 1,000            | 470                | 3,200            | 3,200            | 3,000            | 3,000            | \$2,000                  | 200.00%               |
| 14110 00256 Supplies                        | 2,448            | 1,000            | 0                 | 1,000            | 760                | 1,000            | 750              | 750              | 750              | (\$250)                  | -25.00%               |
| <b>TOTAL Board of Canvassers</b>            | <b>\$23,599</b>  | <b>\$21,600</b>  | <b>\$0</b>        | <b>\$21,600</b>  | <b>\$7,510</b>     | <b>\$30,450</b>  | <b>\$30,200</b>  | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$8,400</b>           | <b>38.89%</b>         |
| <b>14210 Treasury</b>                       |                  |                  |                   |                  |                    |                  |                  |                  |                  |                          |                       |
| 14210 00002 Staff Pay                       | \$448,137        | \$537,456        | \$0               | \$537,456        | \$568,070          | \$567,176        | \$567,176        | \$550,077        | \$550,077        | \$12,621                 | 2.35%                 |
| 14210 00004 Longevity                       | 4,996            | 1,822            | 0                 | 1,822            | 3,202              | 4,427            | 4,427            | 4,427            | 4,427            | \$2,605                  | 142.97%               |
| 14210 00008 Overtime                        | 5,858            | 1,000            | 0                 | 1,000            | 3,815              | 2,500            | 2,500            | 2,000            | 2,000            | \$1,000                  | 100.00%               |
| 14210 511002 Part Time                      | 0                | 0                | 0                 | 0                | 0                  | 9,500            | 9,500            | 0                | 0                | \$0                      |                       |
| 14210 522250 FICA                           | 0                | 0                | 41,332            | 41,332           | 44,160             | 44,645           | 44,645           | 42,575           | 42,575           | \$1,243                  | 3.01%                 |
| 14210 522300 Municipal Employees Retirement | 0                | 0                | 23,690            | 23,690           | 25,152             | 28,661           | 28,661           | 27,782           | 27,782           | \$4,092                  | 17.27%                |
| 14210 522301 TIAA CREF                      | 0                | 0                | 5,371             | 5,371            | 6,030              | 5,705            | 5,705            | 5,534            | 5,534            | \$163                    | 3.03%                 |
| 14210 522818 Medical Insur-Active Employees | 0                | 0                | 135,273           | 135,273          | 139,031            | 128,770          | 128,770          | 128,770          | 128,770          | (\$6,503)                | -4.81%                |
| 14210 522820 Health Insurance - Retiree     | 0                | 0                | 9,750             | 9,750            | 8,610              | 9,984            | 9,984            | 9,984            | 9,984            | \$234                    | 2.40%                 |
| 14210 522822 Dental Insur-Active Employees  | 0                | 0                | 7,973             | 7,973            | 3,250              | 5,540            | 5,540            | 5,540            | 5,540            | (\$2,433)                | -30.52%               |
| 14210 522840 Insurance Buyback              | 0                | 0                | 0                 | 0                | 192                | 0                | -                | 0                | 0                | \$0                      |                       |
| 14210 522850 Life Insurance                 | 0                | 0                | 808               | 808              | 808                | 1,284            | 1,284            | 1,284            | 1,284            | \$476                    | 58.91%                |
| 14210 00027 Advertising                     | 52               | 300              | 0                 | 300              | 50                 | 100              | 100              | 100              | 100              | (\$200)                  | -66.67%               |
| 14210 00115 Membership Dues                 | 155              | 600              | 0                 | 600              | 115                | 600              | 600              | 600              | 600              | \$0                      | 0.00%                 |
| 14210 00131 Printing Expenses               | 732              | 600              | 0                 | 600              | 969                | 600              | 600              | 600              | 600              | \$0                      | 0.00%                 |
| 14210 00159 Tax Book                        | 0                | 700              | 0                 | 700              | 0                  | 700              | 700              | 700              | 700              | \$0                      | 0.00%                 |
| 14210 00162 Revaluation                     | 0                | 25,000           | 0                 | 25,000           | 26,800             | 0                | -                | 0                | 0                | (\$25,000)               | -100.00%              |
| 14210 00163 Audit & Accounting              | 77,460           | 60,000           | 0                 | 60,000           | 68,780             | 55,000           | 55,000           | 55,000           | 55,000           | (\$5,000)                | -8.33%                |
| 14210 540038 Uniforms                       | 0                | 0                | 0                 | 0                | 93                 | 548              | 548              | 548              | 548              | \$548                    |                       |
| 14210 00208 Books & Subscriptions           | 322              | 1,500            | 0                 | 1,500            | 822                | 1,500            | 750              | 750              | 750              | (\$750)                  | -50.00%               |
| 14210 00256 Office Supplies                 | 4,803            | 6,000            | 0                 | 6,000            | 4,214              | 5,000            | 3,000            | 3,000            | 3,000            | (\$3,000)                | -50.00%               |
| 14210 00350 New Equipment                   | 0                | 0                | 0                 | 0                | 2,683              | 0                | 0                | 0                | 0                | \$0                      |                       |
| 14210 00375 Postage                         | 33,088           | 32,000           | 0                 | 32,000           | 27,100             | 32,000           | 30,000           | 30,000           | 30,000           | (\$2,000)                | -6.25%                |
| <b>TOTAL Treasury</b>                       | <b>\$575,603</b> | <b>\$666,978</b> | <b>\$224,197</b>  | <b>\$891,175</b> | <b>\$933,946</b>   | <b>\$904,240</b> | <b>899,490</b>   | <b>\$869,271</b> | <b>\$869,271</b> | <b>(\$21,904)</b>        | <b>-2.46%</b>         |
| <b>14215 Information Technology</b>         |                  |                  |                   |                  |                    |                  |                  |                  |                  |                          |                       |
| 14215 00002 Staff Pay                       | \$163,440        | \$163,185        | \$0               | \$163,185        | \$196,060          | \$259,242        | \$259,242        | \$218,285        | \$218,285        | \$55,100                 | 33.77%                |
| 14215 522250 FICA                           | 0                | 0                | 12,484            | 12,484           | 14,710             | 19,832           | 19,832           | 16,699           | 16,699           | \$4,215                  | 33.76%                |
| 14215 522300 Municipal Employees Retirement | 0                | 0                | 7,360             | 7,360            | 8,810              | 13,325           | 13,325           | 11,220           | 11,220           | \$3,860                  | 52.45%                |
| 14215 522301 TIAA CREF                      | 0                | 0                | 1,632             | 1,632            | 1,956              | 2,592            | 2,592            | 2,183            | 2,183            | \$551                    | 33.76%                |
| 14215 522818 Medical Insur-Active Employees | 0                | 0                | 18,253            | 18,253           | 22,057             | 26,823           | 26,823           | 23,276           | 23,276           | \$5,023                  | 27.52%                |
| 14215 522822 Dental Insur-Active Employees  | 0                | 0                | 1,014             | 1,014            | 603                | 1,172            | 1,172            | 1,034            | 1,034            | \$20                     | 1.97%                 |
| 14215 522840 Insurance Buyback              | 0                | 0                | 1,000             | 1,000            | 1,000              | 1,000            | 1,000            | 1,000            | 1,000            | \$0                      | 0.00%                 |
| 14215 522850 Life Insurance                 | 0                | 0                | 227               | 227              | 227                | 367              | 367              | 311              | 311              | \$84                     | 37.00%                |
| 14215 00049 System Engineering              | 18,852           | 17,000           | 0                 | 17,000           | 102,688            | 17,000           | 17,000           | 10,000           | 10,000           | (\$7,000)                | -41.18%               |
| 14215 00075 Hardware Maintenance            | 3,268            | 13,101           | 0                 | 13,101           | 26,523             | 13,101           | 13,101           | 10,200           | 10,200           | (\$2,901)                | -22.14%               |
| 14215 00076 Software Maintenance            | 169,262          | 185,922          | 0                 | 185,922          | 239,465            | 189,347          | 189,347          | 182,000          | 182,000          | (\$3,922)                | -2.11%                |
| 14215 00078 Web site                        | 17,166           | 12,295           | 0                 | 12,295           | 17,554             | 17,022           | 17,022           | 17,600           | 17,600           | \$5,305                  | 43.15%                |
| 14215 00115 Membership Dues                 | 200              | 325              | 0                 | 325              | 0                  | 325              | 325              | 325              | 325              | \$0                      | 0.00%                 |
| 14215 00139 Communication Maintenance       | 21,746           | 31,000           | 0                 | 31,000           | 33,917             | 31,000           | 31,000           | 12,000           | 12,000           | (\$19,000)               | -61.29%               |
| 14215 00220 Computer Supplies               | 18,154           | 19,200           | 0                 | 19,200           | 18,277             | 19,200           | 19,200           | 19,200           | 19,200           | \$0                      | 0.00%                 |
| 14215 00256 Office Supplies                 | 133              | 1,000            | 0                 | 1,000            | 1,315              | 1,000            | 500              | 750              | 750              | (\$250)                  | -25.00%               |
| 14215 00340 Hardware Equipment              | 110,500          | 56,200           | 0                 | 56,200           | 97,200             | 31,200           | 31,200           | 60,000           | 60,000           | \$3,800                  | 6.76%                 |
| 14215 00341 Software Equipment              | 18,992           | 37,500           | 0                 | 37,500           | 25,000             | 16,300           | 16,300           | 12,800           | 12,800           | (\$24,700)               | -65.87%               |
| 14215 00451 Equipment Lease                 | 52,006           | 40,212           | 0                 | 40,212           | 46,300             | 42,768           | 42,768           | 40,300           | 40,300           | \$88                     | 0.22%                 |
| 14215 00385 Telecommunications              | 78,252           | 79,624           | 0                 | 79,624           | 86,400             | 81,997           | 81,997           | 80,000           | 80,000           | \$376                    | 0.47%                 |
| <b>TOTAL Information Technology</b>         | <b>\$671,972</b> | <b>\$656,564</b> | <b>\$41,970</b>   | <b>\$698,534</b> | <b>\$940,062</b>   | <b>\$784,613</b> | <b>\$784,113</b> | <b>\$719,183</b> | <b>\$719,183</b> | <b>\$20,649</b>          | <b>2.96%</b>          |

| General Fund                                | 2019<br>Actual     | 2020<br>Adopted    | TRANS              | 2020<br>Revised    | 2020<br>Projection | 2021<br>Dept Req   | 2021<br>CFO        | 2021<br>TM Prop    | 2021<br>TC Adopt   | 2021 vs<br>(2020) \$\$\$ | 2021 vs<br>2020 (%) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|
| <b>14320 Police Administration</b>          |                    |                    |                    |                    |                    |                    |                    |                    |                    |                          |                     |
| 14320 00002 Staff Pay                       | \$2,532,713        | \$2,527,596        | \$0                | \$2,527,596        | \$2,445,382        | \$2,633,075        | \$2,633,075        | \$2,539,005        | \$2,539,005        | \$11,409                 | 0.45%               |
| 14320 00004 Longevity                       | 160,747            | 148,003            | 0                  | 148,003            | 148,856            | 152,732            | 152,732            | 152,732            | 152,732            | \$4,729                  | 3.20%               |
| 14320 00008 Overtime                        | 428,599            | 320,000            | 0                  | 320,000            | 386,671            | 390,000            | 390,000            | 370,000            | 370,000            | \$50,000                 | 15.63%              |
| 14320 00009 Holiday Pay                     | 116,144            | 154,430            | 0                  | 154,430            | 122,775            | 189,494            | 189,494            | 182,297            | 182,297            | \$27,867                 | 18.05%              |
| 14320 00010 Court time                      | 21,469             | 22,000             | 0                  | 22,000             | 21,345             | 22,000             | 22,000             | 22,000             | 22,000             | \$0                      | 0.00%               |
| 14320 00011 Vacation Buyback                | 48,945             | 50,000             | 0                  | 50,000             | 66,100             | 50,000             | 50,000             | 50,000             | 50,000             | \$0                      | 0.00%               |
| 14320 00012 Out of Rank                     | 1,228              | 2,500              | 0                  | 2,500              | 1,000              | 1,500              | 1,500              | 1,500              | 1,500              | (\$1,000)                | -40.00%             |
| 14320 00032 Worker's Compensation           | 8,000              | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | \$0                      |                     |
| 14320 00218 Clothing Maintenance Allowance  | 0                  | 0                  | 34,000             | 34,000             | 0                  | 0                  | 0                  | 0                  | 0                  | (\$34,000)               | -100.00%            |
| 14320 522250 FICA                           | 0                  | 0                  | 246,676            | 246,676            | 244,020            | 263,068            | 263,068            | 253,795            | 253,795            | \$7,119                  | 2.89%               |
| 14320 522300 Municipal Employees Retirement | 0                  | 0                  | 14,847             | 14,847             | 14,450             | 20,254             | 20,254             | 18,145             | 18,145             | \$3,298                  | 22.21%              |
| 14320 522302 Retire-Defined Contribution    | 0                  | 0                  | 2,684              | 2,684              | 2,577              | 2,846              | 2,846              | 2,846              | 2,846              | \$162                    | 6.04%               |
| 14320 522304 Police Retirement              | 0                  | 0                  | 758,250            | 758,250            | 694,000            | 815,536            | 815,536            | 794,880            | 794,880            | \$36,630                 | 4.83%               |
| 14320 522818 Medical Insur-Active Employees | 0                  | 0                  | 501,453            | 501,453            | 622,400            | 552,908            | 552,908            | 512,797            | 512,797            | \$11,344                 | 2.26%               |
| 14320 522820 Health Insurance - Retiree     | 0                  | 0                  | 361,225            | 361,225            | 289,100            | 390,680            | 390,680            | 390,680            | 390,680            | \$29,455                 | 8.15%               |
| 14320 522822 Dental Insur-Active Employees  | 0                  | 0                  | 23,553             | 23,553             | 22,000             | 26,592             | 26,592             | 24,865             | 24,865             | \$1,312                  | 5.57%               |
| 14320 522840 Insurance Buyback              | 0                  | 0                  | 8,000              | 8,000              | 7,700              | 9,000              | 9,000              | 9,000              | 9,000              | \$1,000                  | 12.50%              |
| 14320 522850 Life Insurance                 | 0                  | 0                  | 6,601              | 6,601              | 450                | 13,558             | 13,558             | 12,994             | 12,994             | \$6,393                  | 96.85%              |
| 14320 522860 Clothing Maintenance Allowance | 0                  | 0                  | 0                  | 0                  | 36,250             | 40,300             | 40,300             | 38,250             | 38,250             | \$38,250                 |                     |
| 14320 00027 Advertising                     | 0                  | 100                | 0                  | 100                | 100                | 500                | 500                | 250                | 250                | \$150                    | 150.00%             |
| 14320 00028 Non Reimbursed Detail           | 6,983              | 5,000              | 0                  | 5,000              | 10,850             | 8,000              | 8,000              | 8,000              | 8,000              | \$3,000                  | 60.00%              |
| 14320 00031 Auto Body Repair                | 1,790              | 3,000              | 0                  | 3,000              | 4,340              | 3,000              | 3,000              | 3,000              | 3,000              | \$0                      | 0.00%               |
| 14320 00053 Continuing Education            | 21,474             | 30,000             | 0                  | 30,000             | 16,500             | 25,000             | 25,000             | 25,000             | 25,000             | (\$5,000)                | -16.67%             |
| 14320 00063 Dog Officer Expense             | 0                  | 0                  | 0                  | 0                  | 0                  | 3,000              | 3,000              | 1,000              | 1,000              | \$1,000                  |                     |
| 14320 00073 Equipment Maintenance           | 7,650              | 13,000             | 0                  | 13,000             | 11,950             | 39,000             | 39,000             | 35,000             | 35,000             | \$22,000                 | 169.23%             |
| 14320 00079 Facility Maintenance            | 0                  | 1,000              | 0                  | 1,000              | 740                | 1,000              | 1,000              | 1,000              | 1,000              | \$0                      | 0.00%               |
| 14320 00097 Lab Testing                     | 4,050              | 3,000              | 0                  | 3,000              | 3,500              | 4,440              | 4,440              | 4,440              | 4,440              | \$1,440                  | 48.00%              |
| 14320 00115 Membership Dues                 | 505                | 800                | 0                  | 800                | 800                | 2,816              | 2,816              | 2,816              | 2,816              | \$2,016                  | 252.00%             |
| 14320 00149 School Expenses                 | 3,571              | 5,000              | 0                  | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              | \$0                      | 0.00%               |
| 14320 00169 Training Special                | 500                | 500                | 0                  | 500                | 500                | 500                | 500                | 500                | 500                | \$0                      | 0.00%               |
| 14320 00177 Water                           | 0                  | 0                  | 0                  | 0                  | 0                  | 1,445              | 1,445              | 1,445              | 1,445              | \$1,445                  |                     |
| 14320 532004 Electricity                    | 0                  | 0                  | 0                  | 0                  | 55,000             | 70,000             | 65,000             | 60,000             | 60,000             | \$60,000                 |                     |
| 14320 532008 Natural Gas                    | 0                  | 0                  | 0                  | 0                  | 10,000             | 13,000             | 13,000             | 12,000             | 12,000             | \$12,000                 |                     |
| 14320 550013 Motor Vehicles                 | 0                  | 0                  | 0                  | 0                  | 16,550             | 0                  | 0                  | 0                  | 0                  | \$0                      |                     |
| 14320 00200 Ammunition & Equipment          | 5,005              | 5,000              | 0                  | 5,000              | 4,000              | 5,000              | 5,000              | 5,000              | 5,000              | \$0                      | 0.00%               |
| 14320 00202 Auto Parts                      | 0                  | 0                  | 0                  | 0                  | 0                  | 40,000             | 40,000             | 40,000             | 40,000             | \$40,000                 |                     |
| 14320 00206 BCI Supplies                    | 5,091              | 7,500              | 0                  | 7,500              | 5,500              | 4,000              | 4,000              | 4,000              | 4,000              | (\$3,500)                | -46.67%             |
| 14320 00210 Building Maintenance            | 0                  | 0                  | 0                  | 0                  | 0                  | 15,000             | 15,000             | 15,000             | 15,000             | \$15,000                 |                     |
| 14320 00216 Clothing Allowance              | 35,955             | 35,450             | 0                  | 35,450             | 36,850             | 36,725             | 36,725             | 34,850             | 34,850             | (\$600)                  | -1.69%              |
| 14320 00218 Clothing Maintenance Allowance  | 38,417             | 34,000             | (34,000)           | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | \$0                      |                     |
| 14320 00244 Gasoline                        | 0                  | 0                  | 0                  | 0                  | 0                  | 53,236             | 53,236             | 53,236             | 53,236             | \$53,236                 |                     |
| 14320 00248 Janitorial Supplies             | 0                  | 0                  | 0                  | 0                  | 0                  | 24,288             | 24,288             | 24,288             | 24,288             | \$24,288                 |                     |
| 14320 00256 Office Supplies                 | 4,277              | 7,000              | 0                  | 7,000              | 6,000              | 7,000              | 5,000              | 5,000              | 5,000              | (\$2,000)                | -28.57%             |
| 14320 00268 Prisoner Meals                  | 31                 | 150                | 0                  | 150                | 150                | 150                | 150                | 150                | 150                | \$0                      | 0.00%               |
| 14320 00274 Reference Materials             | 180                | 2,500              | 0                  | 2,500              | 2,000              | 2,500              | 2,500              | 2,500              | 2,500              | \$0                      | 0.00%               |
| 14320 00275 Professional Development        | 421                | 1,000              | 0                  | 1,000              | 500                | 1,000              | 1,000              | 1,000              | 1,000              | \$0                      | 0.00%               |
| 14320 00306 Uniform Replacement             | 300                | 500                | 0                  | 500                | 500                | 500                | 500                | 500                | 500                | \$0                      | 0.00%               |
| 14320 00312 Community Policing              | 393                | 1,500              | 0                  | 1,500              | 1,500              | 1,500              | 1,500              | 1,500              | 1,500              | \$0                      | 0.00%               |
| 14320 00350 New Equipment                   | 3,382              | 5,000              | 0                  | 5,000              | 5,000              | 5,000              | 5,000              | 4,000              | 4,000              | (\$1,000)                | -20.00%             |
| 14320 00380 Tactical Response               | 4,963              | 5,000              | 0                  | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              | \$0                      | 0.00%               |
| 14320 00375 Postage                         | 663                | 1,500              | 0                  | 1,500              | 1,300              | 1,200              | 1,200              | 1,200              | 1,200              | (\$300)                  | -20.00%             |
| <b>TOTAL Police Department</b>              | <b>\$3,463,447</b> | <b>\$3,392,029</b> | <b>\$1,923,289</b> | <b>\$5,315,318</b> | <b>\$5,329,206</b> | <b>\$5,952,343</b> | <b>\$5,945,343</b> | <b>\$5,732,461</b> | <b>\$5,732,461</b> | <b>\$417,143</b>         | <b>7.85%</b>        |
| <b>14420 Town Hall</b>                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                          |                     |
| 14420 00073 Equipment Maintenance           | \$0                | \$0                | \$0                | \$0                | \$0                | \$15,000           | \$15,000           | \$15,000           | \$15,000           | (\$15,000)               |                     |
| 14420 00177 Water                           | 0                  | 0                  | 0                  | 0                  | 0                  | 270                | 270                | 270                | 270                | \$270                    |                     |
| 14420 532004 Electricity                    | 0                  | 0                  | 0                  | 0                  | 9,222              | 25,000             | 25,000             | 22,500             | 22,500             | \$22,500                 |                     |
| 14420 532008 Natural Gas                    | 0                  | 0                  | 0                  | 0                  | 7,350              | 8,600              | 8,600              | 8,600              | 8,600              | \$8,600                  |                     |
| 14320 00210 Building Maintenance            | 0                  | 0                  | 0                  | 0                  | 0                  | 15,000             | 15,000             | 15,000             | 15,000             | \$15,000                 |                     |
| 14320 00248 Janitorial Supplies             | 0                  | 0                  | 0                  | 0                  | 0                  | 4,200              | 4,200              | 4,200              | 4,200              | \$4,200                  |                     |
| <b>TOTAL Town Hall</b>                      | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$16,572</b>    | <b>\$68,070</b>    | <b>\$68,070</b>    | <b>\$65,570</b>    | <b>\$65,570</b>    | <b>\$35,570</b>          |                     |

| General Fund                                | 2019<br>Actual     | 2020<br>Adopted    | TRANS            | 2020<br>Revised    | 2020<br>Projection | 2021<br>Dept Req   | 2021<br>CFO        | 2021<br>TM Prop    | 2021<br>TC Adopt   | 2021 vs<br>(2020) \$\$\$ | 2021 vs<br>2020 (%) |
|---|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|
| <b>14451 Public Works</b>                   |                    |                    |                  |                    |                    |                    |                    |                    |                    |                          |                     |
| 14451 00002 Staff Pay                       | \$1,278,577        | \$1,297,737        | (\$15,000)       | \$1,282,737        | \$1,253,715        | \$1,313,382        | \$1,313,382        | \$1,143,929        | \$1,143,929        | -\$138,808               | -10.82%             |
| 14451 00003 Temporary                       | 0                  | 0                  | 0                | 0                  | 0                  | 8,000              | 6,000              | 4,000              | 4,000              | \$4,000                  |                     |
| 14451 00004 Longevity                       | 47,853             | 40,126             | 0                | 40,126             | 46,175             | 36,821             | 36,821             | 34,260             | 34,260             | -\$5,866                 | -14.62%             |
| 14451 00008 Overtime                        | 106,308            | 123,000            | 0                | 123,000            | 90,130             | 129,800            | 120,000            | 120,000            | 120,000            | -\$3,000                 | -2.44%              |
| 14451 00024 Physical Assessment             | 0                  | 0                  | 0                | 0                  | 245                | 0                  | -                  | 0                  | 0                  | \$0                      |                     |
| 14451 00216 Clothing Allowance              | 2,350              | 0                  | 0                | 0                  | 3,500              | 0                  | -                  | 0                  | 0                  | \$0                      |                     |
| 14451 00218 Clothing Maintenance Allowance  | 0                  | 0                  | 15,350           | 15,350             | 13,450             | 0                  | -                  | 0                  | 0                  | -\$15,350                | -100.00%            |
| 14451 522250 FICA                           | 0                  | 0                  | 111,756          | 111,756            | 104,750            | 113,835            | 113,835            | 99,618             | 99,618             | -\$12,138                | -10.86%             |
| 14451 522300 Municipal Employees Retirement | 0                  | 0                  | 60,338           | 60,338             | 76,482             | 69,812             | 69,812             | 60,765             | 60,765             | \$427                    | 0.71%               |
| 14451 522301 Defined Contribution           | 0                  | 0                  | 12,448           | 12,448             | 9,385              | 12,677             | 12,677             | 10,700             | 10,700             | -\$1,748                 | -14.04%             |
| 14451 522310 LIUNA                          | 0                  | 0                  | 36,500           | 36,500             | 17,800             | 36,500             | 36,500             | 35,000             | 35,000             | -\$1,500                 | -4.11%              |
| 14451 522312 RI Public Service Trust Fund   | 0                  | 0                  | 6,500            | 6,500              | 6,200              | 6,000              | 6,000              | 6,000              | 6,000              | -\$500                   | -7.69%              |
| 14451 522818 Medical Insur-Active Employees | 0                  | 0                  | 314,554          | 314,554            | 340,500            | 322,311            | 322,311            | 282,853            | 282,853            | -\$31,701                | -10.08%             |
| 14451 522820 Health Insurance - Retiree     | 0                  | 0                  | 40,045           | 40,045             | 47,200             | 42,225             | 42,225             | 42,225             | 42,225             | \$2,180                  | 5.44%               |
| 14451 522822 Dental Insur-Active Employees  | 0                  | 0                  | 16,376           | 16,376             | 8,400              | 14,783             | 14,783             | 12,800             | 12,800             | -\$3,576                 | -21.84%             |
| 14451 522840 Insurance Buyback              | 0                  | 0                  | 2,900            | 2,900              | 2,300              | 3,000              | 3,000              | 2,000              | 2,000              | -\$900                   | -31.03%             |
| 14451 522850 Life Insurance                 | 0                  | 0                  | 2,348            | 2,348              | 2,400              | 4,977              | 4,977              | 4,300              | 4,300              | \$1,952                  | 83.13%              |
| 14451 522860 Clothing Maintenance Allowance | 0                  | 0                  | 0                | 0                  | 0                  | 17,900             | 17,900             | 15,350             | 15,350             | \$15,350                 |                     |
| 14451 00027 Advertising                     | 123                | 600                | 0                | 600                | 100                | 400                | 200                | 200                | 200                | -\$400                   | -66.67%             |
| 14451 00035 Blueprints & Photos             | 42                 | 800                | 0                | 800                | 0                  | 600                | 300                | 300                | 300                | -\$500                   | -62.50%             |
| 14451 00047 Collection Refuse               | 713,221            | 723,159            | 0                | 723,159            | 723,159            | 746,375            | 746,375            | 746,375            | 746,375            | \$23,216                 | 3.21%               |
| 14451 00055 Solid Waste Contract            | 210,233            | 228,010            | 0                | 228,010            | 222,978            | 222,107            | 222,107            | 222,107            | 222,107            | -\$5,903                 | -2.59%              |
| 14451 00061 Landfill Monitoring             | 7,851              | 9,400              | 0                | 9,400              | 16,900             | 9,400              | 9,400              | 9,400              | 9,400              | \$0                      | 0.00%               |
| 14451 00073 Equipment Maintenance           | 54,319             | 45,000             | 0                | 45,000             | 103,300            | 12,500             | 12,500             | 12,500             | 12,500             | -\$32,500                | -72.22%             |
| 14451 00095 Inspection Services             | 2,023              | 1,300              | 0                | 1,300              | 2,100              | 1,600              | 1,600              | 1,600              | 1,600              | \$300                    | 23.08%              |
| 14451 00111 Litter Control Supplies         | (1,465)            | 700                | 0                | 700                | 1,050              | 700                | 700                | 700                | 700                | \$0                      | 0.00%               |
| 14451 00115 Membership Dues                 | 2,403              | 2,300              | 0                | 2,300              | 2,850              | 2,400              | 2,400              | 2,400              | 2,400              | \$100                    | 4.35%               |
| 14451 00131 Printing Expenses               | 830                | 1,000              | 0                | 1,000              | 585                | 1,000              | 1,000              | 1,000              | 1,000              | \$0                      | 0.00%               |
| 14451 00177 Water                           | 10,691             | 9,000              | 0                | 9,000              | 6,150              | 3,342              | 3,342              | 3,342              | 3,342              | -\$5,658                 | -62.87%             |
| 14451 00192 E.M.A.                          | 12,000             | 10,000             | 0                | 10,000             | 9,700              | 12,000             | 12,000             | 5,000              | 5,000              | -\$5,000                 | -50.00%             |
| 14451 532004 Electricity                    | 157,484            | 168,728            | 0                | 168,728            | 168,728            | 41,100             | 41,100             | 41,100             | 41,100             | -\$127,628               | -75.64%             |
| 14451 532008 Natural Gas                    | 59,757             | 56,300             | 0                | 56,300             | 56,300             | 10,300             | 10,300             | 10,300             | 10,300             | -\$46,000                | -81.71%             |
| 14451 540038 Uniforms                       | 0                  | 0                  | 0                | 0                  | 210                | 210                | 210                | 210                | 210                | \$210                    |                     |
| 14451 00099 Lantern Repairs                 | 16,040             | 12,000             | 0                | 12,000             | 6,800              | 13,000             | 12,000             | 12,000             | 12,000             | \$0                      | 0.00%               |
| 14451 00202 Auto Parts & Supplies           | 227,821            | 230,000            | 15,000           | 245,000            | 254,500            | 85,000             | 85,000             | 85,000             | 85,000             | -\$160,000               | -65.31%             |
| 14451 00204 Auto Registrations              | 697                | 985                | 0                | 985                | 1,050              | 985                | 985                | 985                | 985                | \$0                      | 0.00%               |
| 14451 00208 Books & Subscriptions           | 159                | 900                | 0                | 900                | 265                | 400                | 400                | 400                | 400                | -\$500                   | -55.56%             |
| 14451 00210 Building Maintenance            | 75,618             | 94,000             | 0                | 94,000             | 98,000             | 24,000             | 24,000             | 24,000             | 24,000             | -\$70,000                | -74.47%             |
| 14451 00216 Clothing Allowance              | 12,423             | 15,350             | (15,350)         | 0                  | 0                  | 0                  | -                  | 0                  | 0                  | \$0                      |                     |
| 14451 00228 Drainage Maintenance            | 10,527             | 10,000             | 0                | 10,000             | 5,850              | 10,000             | 10,000             | 10,000             | 10,000             | \$0                      | 0.00%               |
| 14451 00230 Engineering Supplies            | 1,611              | 4,000              | 0                | 4,000              | 2,000              | 4,000              | 3,000              | 3,000              | 3,000              | -\$1,000                 | -25.00%             |
| 14451 00232 Equipment & Supplies            | 0                  | 1,500              | 0                | 1,500              | 865                | 1,500              | 1,000              | 1,000              | 1,000              | -\$500                   | -33.33%             |
| 14451 00242 Fuel - Diesel                   | 89,823             | 110,300            | 0                | 110,300            | 99,400             | 48,904             | 48,904             | 48,904             | 48,904             | -\$61,396                | -55.66%             |
| 14451 00244 Gasoline                        | 51,794             | 91,000             | 0                | 91,000             | 85,650             | 10,317             | 10,317             | 10,317             | 10,317             | -\$80,683                | -88.66%             |
| 14451 00248 Janitorial Supplies             | 29,985             | 36,500             | 0                | 36,500             | 30,000             | 1,440              | 1,440              | 1,440              | 1,440              | -\$35,060                | -96.05%             |
| 14451 00252 Street Markings                 | 19,232             | 22,000             | 0                | 22,000             | 20,250             | 22,000             | 22,000             | 22,000             | 22,000             | \$0                      | 0.00%               |
| 14451 00256 Office Supplies                 | 2,494              | 2,500              | 0                | 2,500              | 2,500              | 2,500              | 2,000              | 2,000              | 2,000              | -\$500                   | -20.00%             |
| 14451 00264 Plant Mixed Asphalt             | 18,535             | 43,600             | 0                | 43,600             | 29,000             | 43,600             | 40,000             | 40,000             | 40,000             | -\$3,600                 | -8.26%              |
| 14451 00266 Planting                        | 9,925              | 12,000             | 0                | 12,000             | 10,500             | 12,000             | 12,000             | 7,500              | 7,500              | -\$4,500                 | -37.50%             |
| 14451 00284 Sand                            | 74,783             | 96,945             | 0                | 96,945             | 75,200             | 86,300             | 86,300             | 86,300             | 86,300             | -\$10,645                | -10.98%             |
| 14451 00290 Shop Supplies                   | 5,541              | 10,000             | 0                | 10,000             | 8,000              | 10,000             | 7,500              | 7,500              | 7,500              | -\$2,500                 | -25.00%             |
| 14451 00296 Signs                           | 11,357             | 10,000             | 0                | 10,000             | 6,750              | 11,000             | 11,000             | 7,500              | 7,500              | -\$2,500                 | -25.00%             |
| 14451 00300 Sweeping Materials              | 8,126              | 8,000              | 0                | 8,000              | 5,000              | 8,000              | 8,000              | 8,000              | 8,000              | \$0                      | 0.00%               |
| 14451 532006 Street Lighting                | 239,920            | 246,000            | 0                | 246,000            | 254,750            | 246,000            | 246,000            | 246,000            | 246,000            | \$0                      | 0.00%               |
| 14451 00350 New Equipment                   | 26,021             | 33,000             | 0                | 33,000             | 35,750             | 52,500             | 50,000             | 25,000             | 25,000             | -\$8,000                 | -24.24%             |
| <b>TOTAL Public Works</b>                   | <b>\$3,597,031</b> | <b>\$3,807,740</b> | <b>\$603,765</b> | <b>\$4,411,505</b> | <b>\$4,368,822</b> | <b>\$3,889,503</b> | <b>\$3,865,603</b> | <b>\$3,579,180</b> | <b>\$3,579,180</b> | <b>(\$832,325)</b>       | <b>-18.87%</b>      |
| <b>14610 Planning Department</b>            |                    |                    |                  |                    |                    |                    |                    |                    |                    |                          |                     |
| 14610 00002 Staff Pay                       | \$197,719          | \$204,695          | \$0              | \$204,695          | \$212,067          | \$214,449          | 214,449            | 214,449            | 214,449            | \$9,754                  | 4.77%               |
| 14610 00004 Longevity                       | 2,120              | 2,920              | 0                | 2,920              | 3,228              | 3,228              | 3,228              | 3,228              | 3,228              | \$308                    | 10.55%              |
| 14610 522250 FICA                           | 0                  | 0                  | 15,883           | 15,883             | 15,878             | 16,652             | 16,652             | 16,652             | 16,652             | \$769                    | 4.84%               |
| 14610 522300 Municipal Employees Retirement | 0                  | 0                  | 9,363            | 9,363              | 9,710              | 11,189             | 11,189             | 11,189             | 11,189             | \$1,826                  | 19.50%              |
| 14610 522301 Retire-Defined Contribution    | 0                  | 0                  | 2,567            | 2,567              | 2,645              | 2,679              | 2,679              | 2,679              | 2,679              | \$112                    | 4.36%               |
| 14610 522818 Medical Insur-Active Employees | 0                  | 0                  | 44,008           | 44,008             | 50,550             | 47,552             | 47,552             | 47,552             | 47,552             | \$3,544                  | 8.05%               |
| 14610 522820 Health Insurance - Retiree     | 0                  | 0                  | 2,437            | 2,437              | 2,234              | 2,496              | 2,496              | 2,496              | 2,496              | \$59                     | 2.42%               |
| 14610 522822 Dental Insur-Active Employees  | 0                  | 0                  | 2,271            | 2,271              | 1,112              | 1,987              | 1,987              | 1,987              | 1,987              | (\$284)                  | -12.51%             |
| 14610 522850 Life Insurance                 | 0                  | 0                  | 328              | 328                | 330                | 593                | 593                | 593                | 593                | \$265                    | 80.79%              |
| 14610 522860 Clothing Maintenance Allowance | 0                  | 0                  | 0                | 0                  | 700                | 700                | 700                | 700                | 700                | \$700                    |                     |
| 14610 00027 Advertising                     | 69                 | 150                | 0                | 150                | 100                | 150                | 150                | 150                | 150                | \$0                      | 0.00%               |
| 14610 00115 Membership Dues                 | 783                | 800                | 0                | 800                | 580                | 800                | 800                | 800                | 800                | \$0                      | 0.00%               |
| 14610 00131 Printing Expenses               | 45                 | 0                  | 0                | 0                  | 0                  | 0                  | -                  | 0                  | 0                  | \$0                      |                     |
| 14610 00133 Professional Services           | 9,765              | 49,500             | 0                | 49,500             | 46,000             | 45,000             | 45,000             | 25,000             | 25,000             | (\$24,500)               | -49.49%             |
| 14610 00208 Books & Subscriptions           | 177                | 400                | 0                | 400                | 260                | 300                | 300                | 300                | 300                | (\$100)                  | -25.00%             |
| 14610 00256 Office Supplies                 | 392                | 500                | 0                | 500                | 430                | 500                | 500                | 500                | 500                | \$0                      | 0.00%               |
| 14610 00350 New Equipment                   | 158                | 0                  | 0                | 0                  | 275                | 500                | 500                | 500                | 500                | \$500                    |                     |
| <b>TOTAL Planning Department</b>            | <b>\$211,228</b>   | <b>\$258,965</b>   | <b>\$76,857</b>  | <b>\$335,822</b>   | <b>\$346,099</b>   | <b>\$348,775</b>   | <b>\$348,775</b>   | <b>\$328,775</b>   | <b>\$328,775</b>   | <b>(\$7,047)</b>         | <b>-2.10%</b>       |



| General Fund                                      | 2019<br>Actual     | 2020<br>Adopted    | TRANS              | 2020<br>Revised    | 2020<br>Projection | 2021<br>Dept Req   | 2021<br>CFO        | 2021<br>TM Prop    | 2021<br>TC Adopt   | 2021 vs<br>(2020) \$\$\$ | 2021 vs<br>2020 (%) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|
| <b>14910 Fire Department</b>                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                          |                     |
| 14910 00002 Staff Pay                             | 2,393,995          | 2,480,960          | 0                  | 2,480,960          | \$2,442,192        | \$2,597,428        | 2,597,428          | 2,474,347          | 2,474,347          | (\$6,613)                | -0.27%              |
| 14910 00004 Longevity                             | 156,838            | 149,500            | 0                  | 149,500            | 157,590            | 138,883            | 138,883            | 140,157            | 140,157            | (\$9,343)                | -6.25%              |
| 14910 00008 Overtime                              | 1,205,581          | 525,000            | 0                  | 525,000            | 632,900            | 625,000            | 625,000            | 600,000            | 600,000            | \$75,000                 | 14.29%              |
| 14910 00009 Holiday Pay                           | 178,656            | 185,082            | 0                  | 185,082            | 199,997            | 188,600            | 188,600            | 179,133            | 179,133            | (\$5,949)                | -3.21%              |
| 14910 00012 Out of Class                          | 1,098              | 3,860              | 0                  | 3,860              | 8,950              | 7,000              | 7,000              | 7,000              | 7,000              | \$3,140                  | 81.35%              |
| 14910 00022 Collateral                            | 15,946             | 25,000             | 0                  | 25,000             | 36,950             | 30,000             | 30,000             | 30,000             | 30,000             | \$5,000                  | 20.00%              |
| 14910 00025 Endotracheal Intubation Certification | 0                  | 0                  | 0                  | 0                  | 0                  | 38,000             | 38,000             | 36,000             | 36,000             | \$36,000                 |                     |
| 14910 00032 Workers Compensation                  | 14,160             | 0                  | 0                  | 0                  | 0                  | 0                  | -                  | 0                  | 0                  | \$0                      |                     |
| 14910 00096 Pension COLA Appeal                   | 23,761             | 24,000             | 0                  | 24,000             | 24,400             | 24,000             | 26,100             | 26,100             | 26,100             | \$2,100                  | 8.75%               |
| 14910 00218 Clothing Maintenance Allowance        | 0                  | 0                  | 33,750             | 33,750             | 0                  | 0                  | -                  | 0                  | 0                  | (\$33,750)               | -100.00%            |
| 14910 522250 FICA                                 | 0                  | 0                  | 271,961            | 271,961            | 281,630            | 310,965            | 310,965            | 267,115            | 267,115            | (\$4,846)                | -1.78%              |
| 14910 522300 Fire Retirement                      | 0                  | 0                  | 842,832            | 842,832            | 809,775            | 956,939            | 956,939            | 922,541            | 922,541            | \$79,709                 | 9.46%               |
| 14910 522301 Retire-Defined Contribution          | 0                  | 0                  | 0                  | 0                  | 155                | 375                | 375                | 375                | 375                | \$375                    |                     |
| 14910 522818 Medical Insur-Active Employees       | 0                  | 0                  | 704,410            | 704,410            | 672,500            | 707,998            | 707,998            | 667,450            | 667,450            | (\$36,960)               | -5.25%              |
| 14910 522820 Medical Insur-Retirees               | 0                  | 0                  | 321,475            | 321,475            | 364,000            | 347,094            | 347,094            | 347,094            | 347,094            | \$25,619                 | 7.97%               |
| 14910 522822 Dental Insur-Active Employees        | 0                  | 0                  | 43,652             | 43,652             | 48,800             | 38,328             | 38,328             | 36,093             | 36,093             | (\$7,559)                | -17.32%             |
| 14910 522840 Insurance Buyback                    | 0                  | 0                  | 3,000              | 3,000              | 77                 | 4,000              | 4,000              | 4,000              | 4,000              | \$1,000                  | 33.33%              |
| 14610 522850 Life Insurance                       | 0                  | 0                  | 10,350             | 10,350             | 10,350             | 10,801             | 10,801             | 10,265             | 10,265             | (\$85)                   | -0.82%              |
| 14610 522860 Clothing Maintenance Allowance       | 0                  | 0                  | 0                  | 0                  | 33,750             | 39,000             | 39,000             | 37,000             | 37,000             | \$37,000                 |                     |
| 14910 00024 Physical Assessment                   | 940                | 5,000              | 0                  | 5,000              | 1,550              | 5,000              | 3,000              | 3,000              | 3,000              | (\$2,000)                | -40.00%             |
| 14910 00053 Continuing Education                  | 18,635             | 20,000             | 0                  | 20,000             | 18,100             | 20,000             | 20,000             | 20,000             | 20,000             | \$0                      | 0.00%               |
| 14910 00056 Fire Alarm School                     | 865                | 1,100              | 0                  | 1,100              | 555                | 1,100              | 1,100              | 1,100              | 1,100              | \$0                      | 0.00%               |
| 14910 00073 Equipment Maintenance                 | 5,377              | 5,000              | 0                  | 5,000              | 5,000              | 15,000             | 15,000             | 15,000             | 15,000             | \$10,000                 | 200.00%             |
| 14910 00086 Rescue Billing Fees                   | 34,005             | 40,000             | 0                  | 40,000             | 39,700             | 42,000             | 36,000             | 36,000             | 36,000             | (\$4,000)                | -10.00%             |
| 14910 000865 Miscellaneous Expenses               | 20,073             | 5,000              | 0                  | 5,000              | 4,475              | 5,000              | 5,000              | 5,000              | 5,000              | \$0                      | 0.00%               |
| 14910 00136 Service Agreement                     | 32,053             | 25,000             | 0                  | 25,000             | 22,500             | 25,000             | 25,000             | 25,000             | 25,000             | \$0                      | 0.00%               |
| 14910 00138 Dispatch Service                      | 186,161            | 185,640            | 0                  | 185,640            | 377,000            | 440,000            | 440,000            | 375,000            | 375,000            | \$189,360                | 102.00%             |
| 14910 00177 Water                                 | 0                  | 0                  | 0                  | 0                  | 0                  | 2,335              | 2,335              | 2,335              | 2,335              | \$2,335                  |                     |
| 14910 00196 Eye Exam                              | 1,210              | 1,500              | 0                  | 1,500              | 1,850              | 2,000              | 2,000              | 2,000              | 2,000              | \$500                    | 33.33%              |
| 14910 00199 Hydrant Rentals                       | 328,580            | 327,062            | 0                  | 327,062            | 332,972            | 343,400            | 343,400            | 343,400            | 343,400            | \$16,338                 | 5.00%               |
| 14910 00201 Fire Prevention Education             | 6,446              | 3,500              | 0                  | 3,500              | 3,100              | 5,000              | 5,000              | 5,000              | 5,000              | \$1,500                  | 42.86%              |
| 14910 00203 Apparatus & Equipment Maint           | 0                  | 0                  | 0                  | 0                  | 0                  | 60,000             | 60,000             | 60,000             | 60,000             | \$60,000                 |                     |
| 14910 00259 Station Operating Expense             | 9,758              | 9,000              | 0                  | 9,000              | 10,400             | 12,000             | -                  | 0                  | 0                  | (\$9,000)                | -100.00%            |
| 14910 532004 Electricity                          | 0                  | 0                  | 0                  | 0                  | 25,000             | 27,728             | 27,728             | 27,728             | 27,728             | \$27,728                 |                     |
| 14910 532008 Natural Gas                          | 0                  | 0                  | 0                  | 0                  | 11,000             | 11,200             | 11,200             | 11,200             | 11,200             | \$11,200                 |                     |
| 14910 534010 Motor Vehicle Maintenance            | 0                  | 0                  | 0                  | 0                  | 30,700             | 10,000             | 10,000             | 10,000             | 10,000             | \$10,000                 |                     |
| 14910 540038 Uniforms & Other Clothing            | 0                  | 0                  | 0                  | 0                  | 34,500             | 39,000             | 39,000             | 37,000             | 37,000             | \$37,000                 |                     |
| 14910 00115 Membership Dues                       | 430                | 500                | 0                  | 500                | 500                | 1,500              | 1,500              | 1,500              | 1,500              | \$1,000                  | 200.00%             |
| 14910 00140 SCBA Repairs & Parts                  | 1,225              | 5,000              | 0                  | 5,000              | 6,500              | 8,000              | 8,000              | 8,000              | 8,000              | \$3,000                  | 60.00%              |
| 14910 00202 Auto Parts                            | 0                  | 0                  | 0                  | 0                  | 0                  | 100,000            | 100,000            | 50,000             | 50,000             | \$50,000                 |                     |
| 14910 00210 Building Maintenance                  | 0                  | 0                  | 0                  | 0                  | 0                  | 70,000             | 70,000             | 40,000             | 40,000             | \$40,000                 |                     |
| 14910 00218 Clothing Maintenance Allowance        | 65,679             | 67,000             | (33,750)           | 33,250             | 0                  | 0                  | -                  | 0                  | 0                  | (\$33,250)               | -100.00%            |
| 14910 00219 Turn Out Gear                         | 16,720             | 17,000             | 0                  | 17,000             | 12,500             | 17,000             | 17,000             | 17,000             | 17,000             | \$0                      | 0.00%               |
| 14910 00231 Building Supplies                     | 948                | 2,500              | 0                  | 2,500              | 1,500              | 2,500              | -                  | 0                  | 0                  | (\$2,500)                | -100.00%            |
| 14910 00242 Diesel Fuel                           | 0                  | 0                  | 0                  | 0                  | 0                  | 35,438             | 35,438             | 35,438             | 35,438             | \$35,438                 |                     |
| 14910 00244 Gasoline                              | 0                  | 0                  | 0                  | 0                  | 0                  | 4,125              | 4,125              | 4,125              | 4,125              | \$4,125                  |                     |
| 14910 00248 Janitorial Supplies                   | 0                  | 0                  | 0                  | 0                  | 0                  | 2,760              | 2,760              | 2,760              | 2,760              | \$2,760                  |                     |
| 14910 00253 Medical Supplies                      | 26,113             | 43,000             | 0                  | 43,000             | 46,785             | 47,200             | 45,000             | 45,000             | 45,000             | \$2,000                  | 4.65%               |
| 14910 00256 Office Supplies                       | 2,041              | 2,500              | 0                  | 2,500              | 24,000             | 5,000              | 2,500              | 2,500              | 2,500              | \$0                      | 0.00%               |
| 14911 00360 Dive Team                             | 0                  | 2,000              | 0                  | 2,000              | 2,000              | 2,000              | 2,000              | 2,000              | 2,000              | \$0                      | 0.00%               |
| 14910 00361 Training Aids                         | 9,909              | 10,000             | 0                  | 10,000             | 9,575              | 7,500              | 7,500              | 7,500              | 7,500              | (\$2,500)                | -25.00%             |
| 14910 00362 Scott Air Packs                       | 4,513              | 5,000              | 0                  | 5,000              | 2,500              | 5,000              | 5,000              | 5,000              | 5,000              | \$0                      | 0.00%               |
| 14910 00363 Hose & Nozzles                        | 7,297              | 4,500              | 0                  | 4,500              | 3,500              | 4,500              | 4,500              | 4,500              | 4,500              | \$0                      | 0.00%               |
| 14910 550002 Computer Equipment                   | 0                  | 0                  | 0                  | 0                  | 120                | 9,000              | 9,000              | 5,000              | 5,000              | \$5,000                  |                     |
| <b>TOTAL Fire Department</b>                      | <b>\$4,769,011</b> | <b>\$4,180,204</b> | <b>\$2,197,680</b> | <b>\$6,377,884</b> | <b>\$6,751,898</b> | <b>\$7,451,697</b> | <b>\$7,426,597</b> | <b>\$6,993,756</b> | <b>\$6,993,756</b> | <b>\$615,872</b>         | <b>9.66%</b>        |
| <b>15010 Community Services</b>                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                          |                     |
| 15010 00426 EG Chamber of Commerce                | \$20,500           | \$15,500           | \$0                | \$15,500           | \$20,000           | \$25,000           | \$25,000           | \$20,500           | \$20,500           | (\$5,000)                | \$25,000            |
| 15010 00427 Main Street                           | 0                  | 5,000              | 0                  | 5,000              | 5,000              | 7,500              | 7,500              | -                  | 0                  | \$5,000                  | \$0                 |
| 15010 00446 Summer's End                          | 6,500              | 6,500              | 0                  | 6,500              | 6,500              | 10,000             | 10,000             | -                  | 0                  | \$6,500                  | \$0                 |
| <b>TOTAL Community Services</b>                   | <b>\$27,000</b>    | <b>\$27,000</b>    | <b>\$0</b>         | <b>\$27,000</b>    | <b>\$31,500</b>    | <b>\$42,500</b>    | <b>\$42,500</b>    | <b>\$20,500</b>    | <b>\$20,500</b>    | <b>\$6,500</b>           | <b>\$25,000</b>     |



| General Fund                                | 2019<br>Actual   | 2020<br>Adopted  | TRANS            | 2020<br>Revised    | 2020<br>Projection | 2021<br>Dept Req | 2021<br>CFO      | 2021<br>TM Prop  | 2021<br>TC Adopt | 2021 vs<br>(2020) \$\$\$ | 2021 vs<br>2020 (%) |
|---|------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| <b>15025 Community Parks</b>                |                  |                  |                  |                    |                    |                  |                  |                  |                  |                          |                     |
| 15025 00002 Staff Pay                       | \$677,855        | \$734,774        | \$0              | \$734,774          | \$698,750          | \$528,766        | \$528,766        | \$537,982        | \$537,982        | (\$196,792)              | -27%                |
| 15025 00004 Longevity                       | 8,303            | 9,365            | 0                | 9,365              | 8,300              | 7,503            | 7,503            | 7,685            | 7,685            | (\$1,680)                | -18%                |
| 15025 00008 Overtime                        | 3,539            | 7,000            | 0                | 7,000              | 5,700              | 0                | -                | 0                | 0                | (\$7,000)                | -100%               |
| 15025 00012 Out of Rank                     | 310              | 1,500            | 0                | 1,500              | 533                | 0                | -                | 0                | 0                | (\$1,500)                | -100%               |
| 15025 00013 Program Staff                   | 23,467           | 26,000           | 0                | 26,000             | 23,200             | 0                | -                | 0                | 0                | (\$26,000)               | -100%               |
| 15025 00218 Clothing Maintenance Allowance  | 0                | 0                | 7,500            | 7,500              | 6,350              | 0                | -                | 0                | 0                | (\$7,500)                | -100%               |
| 15025 522250 FICA                           | 0                | 0                | 57,577           | 57,577             | 56,100             | 41,025           | 41,025           | 41,750           | 41,750           | (\$15,827)               | -27%                |
| 15025 522300 Municipal Employees Retirement | 0                | 0                | 33,561           | 33,561             | 30,276             | 27,564           | 27,564           | 27,573           | 27,573           | (\$5,988)                | -18%                |
| 15025 522301 Retire-Defined Contribution    | 0                | 0                | 5,844            | 5,844              | 5,935              | 3,391            | 3,391            | 3,391            | 3,391            | (\$2,453)                | -42%                |
| 15025 522818 Medical Insur-Active Employees | 0                | 0                | 169,539          | 169,539            | 177,100            | 124,677          | 124,677          | 124,677          | 124,677          | (\$44,862)               | -26%                |
| 15025 522820 Medical Insur-Retirees         | 0                | 0                | 2,437            | 2,437              | 2,250              | 0                | -                | 0                | 0                | (\$2,437)                | -100%               |
| 15025 522822 Dental Insur-Active Employees  | 0                | 0                | 7,564            | 7,564              | 4,250              | 4,739            | 4,739            | 4,739            | 4,739            | (\$2,825)                | -37%                |
| 15025 522840 Insurance Buyback              | 0                | 0                | 1,000            | 1,000              | 1,000              | 0                | -                | 0                | 0                | (\$1,000)                | -100%               |
| 15025 522850 Life Insurance                 | 0                | 0                | 1,338            | 1,338              | 1,350              | 2,062            | 2,062            | 2,062            | 2,062            | \$724                    | 54%                 |
| 15025 522860 Clothing Maintenance Allowance | 0                | 0                | 0                | 0                  | 0                  | 6,950            | 6,950            | 6,950            | 6,950            | \$6,950                  |                     |
| 15025 00027 Advertising                     | 131              | 100              | 0                | 100                | 100                | 0                | -                | 0                | 0                | (\$100)                  | -100%               |
| 15025 00057 Contract Services               | 3,911            | 5,200            | 0                | 5,200              | 5,000              | 0                | -                | 0                | 0                | (\$5,200)                | -100%               |
| 15025 00073 Equipment Maintenance           | 8,027            | 8,000            | 0                | 8,000              | 7,100              | 7,500            | 7,500            | 7,500            | 7,500            | (\$500)                  | -6%                 |
| 15025 00101 Leased Land                     | 12,038           | 6,261            | 0                | 6,261              | 6,261              | 0                | -                | 0                | 0                | (\$6,261)                | -100%               |
| 15025 00109 Lighting Repairs                | 3,365            | 800              | 0                | 800                | 390                | 0                | -                | 0                | 0                | (\$800)                  | -100%               |
| 15025 00115 Membership Dues                 | 225              | 500              | 0                | 500                | 500                | 0                | -                | 0                | 0                | (\$500)                  | -100%               |
| 15025 00118 Recreation Programs             | 5,951            | 6,500            | 0                | 6,500              | 6,200              | 0                | -                | 0                | 0                | (\$6,500)                | -100%               |
| 15025 00177 Water                           | 21,882           | 31,000           | 0                | 31,000             | 27,500             | 918              | 918              | 918              | 918              | (\$30,082)               | -97%                |
| 15025 00194 Portable Restrooms              | 2,092            | 2,500            | 0                | 2,500              | 2,000              | 0                | -                | 0                | 0                | (\$2,500)                | -100%               |
| 15025 532004 Electricity                    | 6,397            | 2,500            | 0                | 2,500              | 2,500              | 0                | -                | 0                | 0                | (\$2,500)                | -100%               |
| 15025 532008 Natural Gas                    | 0                | 0                | 0                | 0                  | 5,000              | 0                | -                | 0                | 0                | \$0                      |                     |
| 15025 540038 Uniforms & Other Clothing      | 0                | 0                | 0                | 0                  | 0                  | 150              | 150              | 150              | 150              | \$150                    |                     |
| 15025 00210 Building Maintenance            | 0                | 5,000            | 0                | 5,000              | 5,000              | 10,000           | 10,000           | 10,000           | 10,000           | \$5,000                  | 100%                |
| 15025 00218 Clothing Maintenance Allowance  | 8,178            | 7,500            | (7,500)          | 0                  | 7,500              | 0                | -                | 0                | 0                | \$0                      |                     |
| 15025 00222 Copy Costs                      | 3,758            | 3,500            | 0                | 3,500              | 4,000              | 0                | -                | 0                | 0                | (\$3,500)                | -100%               |
| 15025 00236 Fertilizer - School             | 23,734           | 24,000           | 0                | 24,000             | 17,500             | 0                | -                | 0                | 0                | (\$24,000)               | -100%               |
| 15025 00238 Field Lining Materials          | 5,298            | 5,300            | 0                | 5,300              | 2,500              | 0                | -                | 0                | 0                | (\$5,300)                | -100%               |
| 15025 00256 Loam                            | 20,116           | 9,000            | 0                | 9,000              | 5,800              | 0                | -                | 0                | 0                | (\$9,000)                | -100%               |
| 15025 00256 Office Supplies                 | 976              | 1,200            | 0                | 1,200              | 500                | 0                | -                | 0                | 0                | (\$1,200)                | -100%               |
| 15025 00270 Program Equipments              | 9,891            | 10,000           | 0                | 10,000             | 5,500              | 0                | -                | 0                | 0                | (\$10,000)               | -100%               |
| 15025 00272 Park Supplies                   | 6,291            | 8,000            | 0                | 8,000              | 8,000              | 0                | -                | 0                | 0                | (\$8,000)                | -100%               |
| 15025 00288 Seed & Sod                      | 8,347            | 8,250            | 0                | 8,250              | 8,000              | 0                | -                | 0                | 0                | (\$8,250)                | -100%               |
| 15025 00308 Weed Killer Chemicals           | 1,458            | 2,000            | 0                | 2,000              | 2,000              | 0                | -                | 0                | 0                | (\$2,000)                | -100%               |
| 15025 00384 Newsletter                      | 2,043            | 2,300            | 0                | 2,300              | 2,000              | 0                | -                | 0                | 0                | (\$2,300)                | -100%               |
| 15025 00407 Senior Programs                 | 21,306           | 28,000           | 0                | 28,000             | 18,500             | 0                | -                | 0                | 0                | (\$28,000)               | -100%               |
| 15025 00350 New Equipment                   | 2,927            | 5,000            | 0                | 5,000              | 5,000              | 0                | -                | 2,500            | 2,500            | (\$2,500)                | -50%                |
| <b>TOTAL Community Parks</b>                | <b>\$891,814</b> | <b>\$961,050</b> | <b>\$278,860</b> | <b>\$1,239,910</b> | <b>\$1,175,445</b> | <b>\$765,245</b> | <b>\$765,245</b> | <b>\$777,877</b> | <b>\$777,877</b> | <b>(\$462,033)</b>       | <b>-37.26%</b>      |
| <b>14510 Recreation</b>                     |                  |                  |                  |                    |                    |                  |                  |                  |                  |                          |                     |
| 14510 00008 Overtime                        | \$0              | \$0              | \$0              | \$0                | \$0                | \$700            | \$700            | \$700            | \$700            | \$700                    |                     |
| 14510 00013 Indoor                          | 0                | 0                | 0                | 0                  | 0                  | 28,000           | 28,000           | 28,000           | 28,000           | \$28,000                 |                     |
| 14510 00027 Advertising                     | 0                | 0                | 0                | 0                  | 0                  | 100              | 100              | 100              | 100              | \$100                    |                     |
| 14510 00091 Harbormaster Supplies           | 0                | 0                | 0                | 0                  | 0                  | 2,000            | 2,000            | 2,000            | 2,000            | \$2,000                  |                     |
| 14510 00115 Dues                            | 0                | 0                | 0                | 0                  | 0                  | 280              | 280              | 280              | 280              | \$280                    |                     |
| 14510 00118 Recreation Programs             | 0                | 0                | 0                | 0                  | 0                  | 6,775            | 6,775            | 6,775            | 6,775            | \$6,775                  |                     |
| 14510 00222 Copy Costs                      | 0                | 0                | 0                | 0                  | 0                  | 4,115            | 4,115            | 4,115            | 4,115            | \$4,115                  |                     |
| 14510 00256 Office Supplies                 | 0                | 0                | 0                | 0                  | 0                  | 550              | 550              | 550              | 550              | \$550                    |                     |
| 14510 00270 Program Equipment               | 0                | 0                | 0                | 0                  | 0                  | 2,500            | 2,500            | 2,500            | 2,500            | \$2,500                  |                     |
| 14510 532004 Electricity                    | 0                | 0                | 0                | 0                  | 0                  | 1,800            | 1,800            | 1,800            | 1,800            | \$1,800                  |                     |
| 14510 00242 Diesel Fuel                     | 0                | 0                | 0                | 0                  | 0                  | 12,000           | 12,000           | 12,000           | 12,000           | \$12,000                 |                     |
| 14510 00244 Gasoline                        | 0                | 0                | 0                | 0                  | 0                  | 6,000            | 6,000            | 6,000            | 6,000            | \$6,000                  |                     |
| 14510 00248 Janitorial Supplies             | 0                | 0                | 0                | 0                  | 0                  | 100              | 100              | 100              | 100              | \$100                    |                     |
| 14510 532008 Natural Gas                    | 0                | 0                | 0                | 0                  | 0                  | 2,250            | 2,250            | 2,250            | 2,250            | \$2,250                  |                     |
| <b>TOTAL Recreation</b>                     | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$67,170</b>  | <b>\$67,170</b>  | <b>\$67,170</b>  | <b>\$67,170</b>  | <b>\$67,170</b>          |                     |
| <b>14520 Parks &amp; Grounds</b>            |                  |                  |                  |                    |                    |                  |                  |                  |                  |                          |                     |
| 14520 00008 Overtime                        | \$0              | \$0              | \$0              | \$0                | \$0                | \$6,300          | \$6,300          | \$6,300          | \$6,300          | \$6,300                  |                     |
| 14520 00012 Out of Class                    | 0                | 0                | 0                | 0                  | 0                  | 1,000            | 1,000            | 1,000            | 1,000            | \$1,000                  |                     |
| 14520 00057 Contracted Services             | 0                | 0                | 0                | 0                  | 0                  | 5,200            | 5,200            | 5,200            | 5,200            | \$5,200                  |                     |
| 14520 00073 Equipment Maintenance           | 0                | 0                | 0                | 0                  | 0                  | 8,000            | 8,000            | 8,000            | 8,000            | \$8,000                  |                     |
| 14520 00101 Leased Land                     | 0                | 0                | 0                | 0                  | 0                  | 6,210            | 6,210            | 6,210            | 6,210            | \$6,210                  |                     |
| 14520 00109 Lighting Repairs                | 0                | 0                | 0                | 0                  | 0                  | 800              | 800              | 800              | 800              | \$800                    |                     |
| 14520 00115 Dues                            | 0                | 0                | 0                | 0                  | 0                  | 35               | 35               | 35               | 35               | \$35                     |                     |
| 14520 00177 Water                           | 0                | 0                | 0                | 0                  | 0                  | 32,700           | 32,700           | 32,700           | 32,700           | \$32,700                 |                     |
| 14520 00194 PortaJohns                      | 0                | 0                | 0                | 0                  | 0                  | 2,500            | 2,500            | 2,500            | 2,500            | \$2,500                  |                     |
| 14520 532004 Electricity                    | 0                | 0                | 0                | 0                  | 0                  | 2,100            | 2,100            | 2,100            | 2,100            | \$2,100                  |                     |
| 14520 00202 Auto Parts                      | 0                | 0                | 0                | 0                  | 0                  | 30,000           | 30,000           | 30,000           | 30,000           | \$30,000                 |                     |
| 14520 00236 Fertilizer -School              | 0                | 0                | 0                | 0                  | 0                  | 24,000           | 24,000           | 24,000           | 24,000           | \$24,000                 |                     |
| 14520 00238 Field Lining                    | 0                | 0                | 0                | 0                  | 0                  | 5,500            | 5,500            | 5,500            | 5,500            | \$5,500                  |                     |
| 14520 00244 Gasoline                        | 0                | 0                | 0                | 0                  | 0                  | 1,150            | 1,150            | 1,150            | 1,150            | \$1,150                  |                     |
| 14520 00248 Janitorial Supplies             | 0                | 0                | 0                | 0                  | 0                  | 600              | 600              | 600              | 600              | \$600                    |                     |
| 14520 00250 Loam                            | 0                | 0                | 0                | 0                  | 0                  | 9,000            | 9,000            | 9,000            | 9,000            | \$9,000                  |                     |
| 14520 00272 Park Supplies                   | 0                | 0                | 0                | 0                  | 0                  | 7,500            | 7,500            | 7,500            | 7,500            | \$7,500                  |                     |
| 14520 00288 Seed & Sod                      | 0                | 0                | 0                | 0                  | 0                  | 8,250            | 8,250            | 8,250            | 8,250            | \$8,250                  |                     |
| 14520 00308 Chemicals                       | 0                | 0                | 0                | 0                  | 0                  | 2,000            | 2,000            | 2,000            | 2,000            | \$2,000                  |                     |
| 14520 532008 Natural Gas                    | 0                | 0                | 0                | 0                  | 0                  | 4,450            | 4,450            | 4,450            | 4,450            | \$4,450                  |                     |
| 14520 00350 New Equipment                   | 0                | 0                | 0                | 0                  | 0                  | 12,700           | 12,700           | 12,700           | 12,700           | \$12,700                 |                     |
| <b>TOTAL Parks &amp; Grounds</b>            | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$169,995</b> | <b>\$169,995</b> | <b>\$169,995</b> | <b>\$169,995</b> | <b>\$169,995</b>         |                     |

| General Fund                                       | 2019<br>Actual | 2020<br>Adopted | TRANS | 2020<br>Revised | 2020<br>Projection | 2021<br>Dept Req | 2021<br>CFO  | 2021<br>TM Prop | 2021<br>TC Adopt | 2021 vs<br>(2020) \$\$\$ | 2021 vs<br>2020 (%) |
|--|----------------|-----------------|-------|-----------------|--------------------|------------------|--------------|-----------------|------------------|--------------------------|---------------------|
| 14810 Senior & Human Services                      |                |                 |       |                 |                    |                  |              |                 |                  |                          |                     |
| 14810 00002 Staff Pay                              | \$0            | \$0             | \$0   | \$0             | \$0                | \$240,167        | \$240,167    | \$240,167       | \$240,167        | \$240,167                |                     |
| 14810 00004 Longevity                              | 0              | 0               | 0     | 0               | 0                  | 800              | 800          | 800             | 800              | \$800                    |                     |
| 14810 522250 FICA                                  | 0              | 0               | 0     | 0               | 0                  | 18,434           | 18,434       | 18,434          | 18,434           | \$18,434                 |                     |
| 14810 522300 Municipal Employees Retirement        | 0              | 0               | 0     | 0               | 0                  | 12,386           | 12,386       | 12,386          | 12,386           | \$12,386                 |                     |
| 14810 522301 Retire-Defined Contribution           | 0              | 0               | 0     | 0               | 0                  | 2,783            | 2,783        | 2,783           | 2,783            | \$2,783                  |                     |
| 14810 522818 Medical Insur-Active Employees        | 0              | 0               | 0     | 0               | 0                  | 53,645           | 53,645       | 53,645          | 53,645           | \$53,645                 |                     |
| 14810 522820 Medical Insur-Retirees                | 0              | 0               | 0     | 0               | 0                  | 2,496            | 2,496        | 2,496           | 2,496            | \$2,496                  |                     |
| 14810 522822 Dental Insur-Active Employees         | 0              | 0               | 0     | 0               | 0                  | 784              | 784          | 784             | 784              | \$784                    |                     |
| 14810 522840 Insurance Buyback                     | 0              | 0               | 0     | 0               | 0                  | 1,000            | 1,000        | 1,000           | 1,000            | \$1,000                  |                     |
| 14810 522850 Life Insurance                        | 0              | 0               | 0     | 0               | 0                  | 904              | 904          | 904             | 904              | \$904                    |                     |
| 14810 522860 Clothing Maintenance Allowance        | 0              | 0               | 0     | 0               | 0                  | 350              | 350          | 350             | 350              | \$350                    |                     |
| 14810 00115 Dues                                   | 0              | 0               | 0     | 0               | 0                  | 100              | 100          | 100             | 100              | \$100                    |                     |
| 14810 540038 Uniforms & Other Clothing             | 0              | 0               | 0     | 0               | 0                  | 300              | 300          | 300             | 300              | \$300                    |                     |
| 14810 00202 Auto Parts                             | 0              | 0               | 0     | 0               | 0                  | 4,000            | 4,000        | 4,000           | 4,000            | \$4,000                  |                     |
| 14810 00244 Gasoline                               | 0              | 0               | 0     | 0               | 0                  | 3,300            | 3,300        | 3,300           | 3,300            | \$3,300                  |                     |
| 14810 00248 Janitorial Supplies                    | 0              | 0               | 0     | 0               | 0                  | 3,625            | 3,625        | 3,625           | 3,625            | \$3,625                  |                     |
| 14810 00256 Office Supplies                        | 0              | 0               | 0     | 0               | 0                  | 650              | 650          | 650             | 650              | \$650                    |                     |
| 14810 00384 Newsletter                             | 0              | 0               | 0     | 0               | 0                  | 2,300            | 2,300        | 2,300           | 2,300            | \$2,300                  |                     |
| 14810 00407 Senior Programs                        | 0              | 0               | 0     | 0               | 0                  | 23,000           | 23,000       | 23,000          | 23,000           | \$23,000                 |                     |
| 14810 532008 Natural Gas                           | 0              | 0               | 0     | 0               | 0                  | 6,500            | 6,500        | 6,500           | 6,500            | \$6,500                  |                     |
| 14810 00350 New Equipment                          | 0              | 0               | 0     | 0               | 0                  | 0                | 0            | 2,000           | 2,000            | \$2,000                  |                     |
| TOTAL Senior & Human Services                      | \$0            | \$0             | \$0   | \$0             | \$0                | \$377,524        | \$377,524    | \$379,524       | \$379,524        | \$379,524                |                     |
| 16010 Debt Services                                |                |                 |       |                 |                    |                  |              |                 |                  |                          |                     |
| 16010 00501 Senior Center - 2009 - Principal       | \$360,000      | \$0             | \$0   | \$0             | \$0                | \$0              | \$0          | \$0             | \$0              | \$0                      |                     |
| 16010 00502 Fields - 2009 A - Principal            | 430,000        | 430,000         | 0     | 430,000         | 430,000            | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00504 School QSB Bonds - 2010 - Principal    | 590,833        | 590,833         | 0     | 590,833         | 590,833            | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00506 School Bonds - Principal               | 1,100,000      | 1,145,000       | 0     | 1,145,000       | 1,145,000          | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00507 2016 Refunding Bonds - Principal       | 680,000        | 0               | 0     | 0               | 0                  | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00532 RICWFA - Paving - 2015 - Principal     | 214,000        | 217,000         | 0     | 217,000         | 217,000            | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00533 Road & Bridge Bonds - 2017 - Principal | 222,000        | 225,000         | 0     | 225,000         | 225,000            | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00501 Senior Center - 2009 - Interest        | 12,600         | 0               | 0     | 0               | 0                  | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00502 Fields - 2009 A - Interest             | 92,582         | 80,388          | 0     | 80,388          | 80,388             | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00506 School Bonds - Interest                | 1,266,450      | 1,222,450       | 0     | 1,222,450       | 1,222,450          | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00507 2016 Refunding Bonds - Interest        | 13,600         | 0               | 0     | 0               | 0                  | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00510 New Bond                               | 0              | 52,650          | 0     | 52,650          | 0                  | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00531 School QSB 2010                        | 679,151        | 679,151         | 0     | 679,151         | 679,151            | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00532 RICWFA - Paving - 2015 - Interest      | 28,097         | 24,691          | 0     | 24,691          | 24,691             | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00533 Road & Bridge Bonds - 2017 - Interest  | 79,557         | 108,262         | 0     | 108,262         | 108,262            | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00525 Bond Counsel                           | 0              | 0               | 0     | 0               | 0                  | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| 16010 00530 Paying Agent                           | 850            | 2,500           |       | 2,500           | 1,500              | 0                | 0            | 0               | 0                | \$0                      | 0.00%               |
| TOTAL Debt Service                                 | \$5,769,720    | \$4,777,925     | \$0   | \$4,777,925     | \$4,724,275        | \$0              | \$0          | \$0             | \$0              | \$0                      | 0.00%               |
| 17010 Capital Outlay                               |                |                 |       |                 |                    |                  |              |                 |                  |                          |                     |
| 17010 550000 Capital Items                         | \$646,620      | \$100,000       | \$0   | \$100,000       | \$6,200            | \$822,705        | \$100,000    | \$100,000       | \$100,000        | \$0                      | 0.00%               |
| 17010 555700 Prior Year Capital                    | 1,460          | 0               | 0     | 0               | 0                  | 0                | -            | 0               | 0                | \$0                      |                     |
| TOTAL Capital Outlay                               | \$648,080      | \$100,000       | \$0   | \$100,000       | \$6,200            | \$822,705        | \$100,000    | \$100,000       | \$100,000        | \$0                      | 0.00%               |
|  |                |                 |       |                 |                    |                  |              |                 |                  |                          |                     |
| TOTAL General Fund                                 | \$27,493,958   | \$25,759,723    | \$0   | \$25,759,723    | \$26,013,030       | \$23,137,553     | \$22,317,248 | \$21,194,412    | \$21,194,412     | (\$4,565,311)            | -17.72%             |
|  | 27,493,958     | 25,759,723      | 0     | 25,759,723      | 26,013,030         | 23,137,553       | 22,317,248   | 21,194,412      | 21,194,412       | (4,565,311)              | -17.72%             |
|  | 0              |                 | 0     | 0               | 0                  | 0                | 0            | 0               | 0                | 0                        |                     |

