



East Greenwich Town Council

Regular Meeting

Monday, June 22, 2020 at 7:00 PM

REMOTE VIRTUAL MEETING VIA ZOOM

Agenda

(Any matter listed on this agenda is subject to discussion and a vote by the Town Council.)

Click the link below to join the webinar:

<https://us02web.zoom.us/j/81389511485>

Or go to [Zoom.us](https://zoom.us) and click “Join Meeting” and enter Webinar ID: 813 8951 1485

Or Telephone:

+1 929 205 6099

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877 853 5257 (Toll Free)

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International numbers available: <https://us02web.zoom.us/j/81389511485>

1. Call to Order and Pledge of Allegiance to the American Flag

2. Public Comments :

(This is an opportunity for members of the audience to bring to the Council's attention any item not listed on the agenda. Comments shall be limited to three (3) minutes per person with a maximum of fifteen (15) minutes for all items. Speakers may not yield their time to others.)

3. Consent Calendar and Communications:

(Any agenda item of a routine nature or items provided for informational purposes only; considered under a single action. Any Councilor may have an item removed and considered separately on request.)

3.a Minutes from May 26, 2020 (Virtual Joint Meeting w/School Committee & Regular Meeting)

[2020.05.26 Town Council Minutes DRAFT.pdf](#)

3.b Minutes from June 1, 2020 (Virtual Special Meeting - Open Session)

[2020.06.01 Town Council Minutes DRAFT.pdf](#)

3.c RENEWAL of Laundry Licenses for 2020-2021 for the following businesses:

Karen Nutini d/b/a Waterford Laundromat, 561 Main Street

Deborah Nalbandian d/b/a West Bay Laundry & Dry Cleaners, 5675 Post Road

[2020.06.22 Laundry licenses.pdf](#)

- 3.d RENEWAL of Holiday Sales Licenses for 2020-2021 for the following businesses:
Anderson's Ski and Dive, 5865 Post Road
Back to Basics, 500 Main Street
Cartridge World, 776 Main Street
CIVIL, 86 Main Street
CVS Pharmacy, 507 Main Street
CVS Pharmacy, 1285 South County Trail
Flood Ford of East Greenwich, 2545 South County trail
Le's Isle Rose (Dave's Marketplace), 1000 Division
Street Savory Grape, 1000 Division Street Teddy
Bearskins, 5600 Post Road
Therapy Boutique, 235 Main Street
Thorpe's Wine and Spirits, 609 Main Street
Wildwood Nurseries, 659 Frenchtown Road
[2020.06.22 Holiday Sales Applications.pdf](#)
[2020.06.22 Additional holiday sales applications.pdf](#)

4. Reports and Presentations:

(Any agenda items requested by the Town Manager, Town Council or Town Solicitor, or any item requiring a formal presentation by boards and commissions, or other agencies.)

- 4.a Report from Town Manager on COVID-19 Response and Public Safety Update.
[2020.06.22 Town Manager Report.pdf](#)

5. Public Hearing:

(This is an opportunity for members of the audience to provide testimony/comments on the specific issue being considered.)

- 5.a An ORDINANCE to amend the Code of the Town of East Greenwich, Chapter 15 thereof, entitled "Alcoholic Beverages", amending Section 15-2 "Consumption or possession in public prohibited" and Section 15-8 "Outdoor sidewalk liquor service" and adding Section 15-9 "Temporary expansion of restaurant service area" (SECOND READING - PUBLIC HEARING).
[Chapter 15 Alcoholic Beverages Expansion Service Area.docx](#)
[Legal Ad - Pendulum - 06-04-2020 Chapter 15 Alcoholic Beverages.pdf](#)
- 5.b An ORDINANCE to amend the Code of the Town of East Greenwich, Chapter 260 thereof, entitled "Zoning", Article VI "Off-street parking regulations", Section 260-19 "Applicability" and Article XI "Historic districts", Section 260-59 "Applicability, certificates required" (SECOND READING - PUBLIC HEARING).
[Legal Ad - Pendulum - 06-04-2020 Chapter 260 Zoning.pdf](#)
[Legal Ad - Pendulum - 06-11-2020 Chapter 260 Zoning.pdf](#)
[Legal Ad - Pendulum - 06-18-2020 Chapter 260 Zoning.pdf](#)
[Chapter 260 Zoning Off Street Parking Historic Districts.docx](#)
[2020.06.22 Signed Zoning Amendments Recommendation.pdf](#)
[2020.06.22 Zoning Amendments PB Letter.pdf](#)

6. Unfinished Business:

(Any items that were not completed at a prior meeting.)

- 6.a Discussion and review of the Town Manager's proposed municipal budget program for FY 2021.

[Town Manager Proposed Budget Message 05.15.20](#)

[Town Manager Final Expenditure Details 05.26.20](#)

[Town Manager Presentation 05.26.20](#)

[Town Manager Presentation 06.01.20](#)

[Town Manager Presentation 06.08.20](#)

[2020.06.15 Town Council - Fund Balance Memorandum.pdf](#)

[2020.06.15 Fund Balance policy - school.pdf](#)

[2020.06.15 Town Council - Personal Property Tax Exemption Memorandum.pdf](#)

[2020.06.15 PPScenarios_Exemption_Rates - 1.pdf](#)

[2020.06.15 Final - Budget Work Session 6-15-2020 summary.pdf](#)

[2020.06.22 Final - Budget Work Session Summary.pdf](#)

7. New Business:

(Any items that have not been previously discussed or acted upon.)

- 7.a Report from Town Solicitor on recent OMA Decision and discussion regarding the subheading of "Council Announcements and Comments" on the agenda.

[2020.06.22 Recent OMA opinion Council Comments.pdf](#)

- 7.b Recommendation from the Finance Director to transfer \$537,000 of the 2019-2020 general operating surplus funds to specific capital reserve funds to help minimize future budget expenditure increases by funding projects outlined in the 2020-2021 capital improvement program.

[Reserves_06 18FINAL.pdf](#)

- 7.c Recommendation from the Finance Director to abate \$619,822.86 of uncollectible motor vehicle and tangible taxes from 2009 and older.

[Memo_Uncollectible Abatement 1999 thru 2009 FINAL.pdf](#)

- 7.d Recommendation from the Finance Director to award a contract for Property/Liability Insurance to the Rhode Island Interlocal Risk Management (The Trust) for \$454,316 for the fiscal year July 1, 2020 through June 30, 2021.

[r_The Trust FINAL_06 18.pdf](#)

- 7.e RESOLUTION to order the assessment and collection of a tax on the ratable real estate, tangible personal property and excise tax on registered motor vehicles and trailers.

[Authorizing Tax Assessor to Collect.pdf](#)

8. Council Announcements and Comments :

(Items may be added to the agenda for informational purposes only and may not be voted on except where necessary to address an unexpected occurrence that requires immediate action to protect the public or to refer the matter to an appropriate committee or to another body or official.)

9. Public Comments:

(This is an additional opportunity for members of the audience to provide public comment. Comments shall be limited to five (5) minutes per person with a maximum of thirty (30) minutes for all items. Speakers may not yield their time to others.)

10. Adjournment

Pursuant to RIGL 42-46-6, notice of this meeting was posted on June 18th. Individuals requesting interpreter services for the hearing impaired must notify the Town Clerk's office at (401) 886-8604 via RI Relay #711 (800-745-5555 TTY) or in writing, at least seventy-two (72) hours in advance of the hearing date.



East Greenwich Town Council

Joint Meeting with School Committee and Regular Meeting
Tuesday, May 26, 2020 at 7:00 PM
VIRTUAL REMOTE MEETING VIA ZOOM

Minutes

1. Call to Order and Pledge of Allegiance to the American Flag

Town Council (5/5): Mark Schwager, President; Michael Donegan, Vice President; Caryn Corenthal, Renu Englehart and Michael Zarrella

Town Staff: Andrew Nota, Town Manager; Andrew Teitz, Solicitor; Leigh Carney, Town Clerk/Executive Assistant to the Town Manager; Wendy Schmidle, Director of Information Technology; Patricia Sunderland, Finance Director; Bernard Patenaude, Fire Chief; Rose Emilio, Human Resources Coordinator; Joseph Duarte; Director of Public Works; Catherine Bradley, Community Services and Parks Director

School Committee (7/7): Carolyn Mark, Chair; Lori McEwen, Vice-Chair; Jeff Dronzek, Matt Plain, Alyson Powell, Anne Musella, Eugene Quinn

Others: Matthew Oliverio, Attorney for School Committee; Alexis Meyer, Superintendent

Using the Zoom webinar platform, President Schwager called the Town Council meeting to order and introduced members of the Council.

Chairwoman Mark called the School Committee meeting to order and introduced members of the School Committee as well as Superintendent Meyer and Attorney Oliverio.

Ms. Carney was called upon to recite the Pledge of Allegiance to the American Flag.

2. Public Comments

(This is an opportunity for members of the audience to bring to the Council's attention any item not listed on the agenda. Comments shall be limited to three (3) minutes per person with a maximum of fifteen (15) minutes for all items. Speakers may not yield their time to others.)

There were no public comments.

3. Joint Meeting with School Committee

- 3.a Presentation of School Committee's FY 2021 Adopted Budget by Superintendent Alexis Meyer
 - [2020.05.26 East Greenwich Public Schools Budget Presentation \(4\).pdf](#)
 - [2020.05.26 UCOA.pdf](#)
 - [FY2021 - Modified - Budget DRAFT - 5-15-20 FINAL v3.pdf](#)
 - [TMG PresentationFY2021- final.pdf](#)

President Schwager opened the joint meeting by giving some introductory comments and gave an overview of the budget process. Chairwoman Mark commented that the budget submitted by the School Committee is based on some unknowns such as state aid, but reflects statutory and regulatory requirements. She acknowledged the budget timeline noting the School Committee will adopt their final budget once the Town Council adopts the Town's budget. Ms. Meyer was introduced.

Ms. Meyer presented the school budget as adopted by the School Committee on April 21, 2020. She commented on the following areas: strategic priorities, portrait of a graduate, budget timeline, enrollment trends/projections, staff changes, contractual obligations, expenditures by category and area/building, general fund revenue. In summary, she highlighted the major impacts related to contractual salary increases and changes in benefits. Other adjustments, which are regulatory and/or statutory in nature, are requirements to meet educational needs of all students. Work is being done to identify any potential savings from the closing of schools on March 13th.

President Schwager recognized Senator Bridget Valverde and Representative Justine Caldwell as participants.

Mr. Nota commented on the challenges associated with preparing the budget and that a call is scheduled for Friday with Senator Reed. He provided a summary on the overall budget program including the break out of a debt service fund, federal support of state aid estimates, overspending on the school's side, increased debt, support for school staffing requests and removing the request for trips. The School's initial request for a \$1.45 million dollar increase over last year was reduced to \$652K. A reduction on the municipal side of tax support dollars or tax levy is reduced from \$16.1 million to \$15.6 million. Additionally, Congressional decisions on federal stimulus packages are not expected until June or July.

A lengthy discussion followed as members of both the School Committee and Town Council were provided with an opportunity to ask questions and comment on the presentations.

Ms. Meyer answered Councilor Englehart's questions stating that savings from shutting down are unknown but could be significant and that RIDE is creating a task force to address the re-opening of schools in the fall. Chairwoman Mark added that School Committees and Superintendents statewide are actively advocating at the State level but it ultimately comes down to the success of the federal delegates. Ms. Musella noted a \$300K savings in transportation is anticipated to become part of unrestricted surplus; however, transportation costs could be increased in the fall when school reopens with CDC and social distancing guidelines in place. VP Donegan commented on the Town Manager's budget, cuts to municipal spending and challenges based on timing. Ms. Powell interjected that the School Committee's budget is presented as a reflection of anticipated needs. A lengthy debate ensued following an inquiry by Councilor Englehart on the vetting of those needs and the timeline for submission. Mr. Nota provided input on the importance of utilizing enrollment estimates in the calculation of state aid and the ability to use restricted fund balance. He clarified that the school's revenue comes from shared sources and the Town's contribution is what drives the tax levy. Dr. Quinn inserted that even with high ranking schools; the district receives one of the lowest levels of state aid. Ms. Musella advocated for expanding MUNIS modules and regaining continuity. Solicitor Teitz answered her question about extending budget deadlines which the Town had the authority to do. Ms. Meyer replied to President Schwager's question about adjusting per pupil expenses based on enrollment which is done annually. Collaboration was acknowledged between both bodies.

3.b Public Comments

There were no public comments.

Motion to adjourn the School Committee moved by Alyson Powell, seconded by Lori McEwen

ROLL CALL VOTE

Ayes: McEwen, Dronzek, Plain, Powell, Musella, Quinn, Mark

Motion carried 7 – 0

4. Consent Calendar and Communications

(Any agenda item of a routine nature or items provided for informational purposes only; considered under a single action. Any Councilor may have an item removed and considered separately on request.)

4.a Minutes from April 27, 2020 (Virtual Regular Meeting - Open Session)

[2020.04.27 Town Council Minutes DRAFT.pdf](#)

4.b Application for TRANSFER of a Victualing License FROM PB & J, LLC d/b/a Raw Bob's Organic Juicery TO RI Doughnut Venture Group, LLC d/b/a Knead Doughnuts located at 333 Main Street.

[Raw Bobs to Knead.pdf](#)

Motion to approve the Consent Calendar moved by Renu Englehart, seconded by Michael Zarrella

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

Motion carried 5 – 0

(Moved to Item 6)

5. Reports and Presentations

(Any agenda items requested by the Town Manager, Town Council or Town Solicitor, or any item requiring a formal presentation by boards and commissions, or other agencies.)

5.a Report from Town Manager on COVID-19 Response Update and FY 2021

Budget Update

[2020.05.26 Town Manager's report.pdf](#)

Mr. Nota reported on preparations the Town is undertaking to move into re-opening Phase II, specifically as it relates to supporting and working with businesses. He touched briefly on the federal stimulus package, outdoor recreational programming and the CARES Act. Additional highlights were provided on bond refunding, de-centralizing of budget costs, contingency account, funding for summer events and School Department activity with the State legislators. Questions are addressed and collected for future reference.

(Moved to Item 8)

6. Public Hearing

(This is an opportunity for members of the audience to provide testimony/comments on the specific issue being considered.)

- 6.a Application for RENEWAL Class BV Alcoholic Beverage License with Victualing, Entertainment and Outdoor Sidewalk Alcohol Service for Renegade Restaurant Partners, LLC d/b/a Revival Craft Kitchen and Bar at 219 Main Street effective May 26, 2020 through November 30, 2020 (continued from May 11th - TO BE EXTENDED TO JUNE 8TH).
- [Revival Application.pdf](#)
 - [Revival Floor Seating Plan.pdf](#)
 - [Revival Valet Agreement 2019 v2.pdf](#)
 - [Revival MINUTES.pdf](#)

Motion to continue the public hearing and extend the license until June 8th moved by Michael Zarrella, seconded by Caryn Corenthal

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

Motion carried 5 – 0

7. New Business

(Any items that have not been previously discussed or acted upon.)

- 7.a Information gathering regarding proposed MedRecycler-RI project at 1600 Division Road, West Warwick, RI, including presentation by Nicholas Campanella, President of MedRecycler-RI, followed by public comment.
- [1 WW Planning Board Medrecycler Master Plan decision letter.pdf](#)
 - [2 WW PB Medrecycler Application and material.pdf](#)
 - [3 WW PB Medrecycler floor plan.pdf](#)
 - [4 WW PB Medrecycler survey plan.pdf](#)
 - [5 WW PB Medrecycler location plan.pdf](#)
 - [6 WW PB TRC 4-16-19 meeting minutes.pdf](#)
 - [7 RI DEM Medrecycler-RI - App 2454-2457 Air permit as issued.pdf](#)
 - [8 RI DEM Solid Waste Permit Application Signed by Engineer.pdf](#)
 - [9 RI DEM Solid Waster Permit Application - Schedule A - Project Specifications.pdf](#)
 - [10 RI DEM Solid Waster Permit Application- Medrecycler Signed Building Plan_2019-08-07.pdf](#)
 - [11 RI DEM Solid Waste Permit Application - Industrial Hygienist Document Review \(EH&E 23129\).pdf](#)
 - [12 RI DEM Solid Waste Permit Application - Medrecycler Response to DEM.pdf](#)

President Schwager noted that Mr. Campanella was unable to attend. He provided some introductory comments regarding the company and explained that Council was concerned with the project due to its proximity to Town lines.

Solicitor Teitz explained the company disposes of medical waste and abuts Town lines. In 2019, the West Warwick Planning Commission approved the master plan. Applications were filed by the applicant to RI DEM for minor air and solid waste permits. The minor air permit was granted on May 7th and did not include public comment. Approval of the solid waste permit will include public comment. Reference was made to all backup materials. Solicitor Teitz went on to explain that earlier this month, Mr. Campanella was invited to participate in the meeting but subsequently declined to appear. This was supported by a letter from Attorney Michael Kelly which was received over the weekend. Additional correspondence was received from Mr. Kelly today claiming late notice of the meeting, no negative effects as a result of the project, etc. The possibility of filing an appeal on the issuance of the air permit by DEM will be discussed during Executive Session. Mr. Kelly indicated there is no right to appeal that decision. Solicitor Teitz concurred; explaining that filing an appeal in Superior Court would be the next step. Council discussion ensued.

VP Donegan was concerned with feed stock in the process.

Councilor Corenthal was concerned about spill cleanups, waste water, road maintenance, training of employees, bag test, inspections, etc.

Solicitor Teitz added that public comments will be accepted during the hearing for the solid waste permit and preliminary plan approval period. He offered to collect all questions and submit in writing.

Councilor Englehart voiced her concerns about discrepancies within their application.

VP Donegan recommended having a dialogue first rather than putting together a list of technical questions.

Solicitor Teitz explained that the deadline to file an appeal on the minor air permit is next Friday.

VP Donegan noted that legislation was introduced in the RI General Assembly regarding this type of industry and representatives from the Conservation Law Foundation appeared to testify based on concerns with emissions and the nature of the operation.

Councilor Englehart added that ECO RI also wrote articles on the developer and the process. She remained concerned with the location and access by Town roads.

Elizabeth McNamara of 18 Prospect Street questioned why no public input was allowed on the air permit. Solicitor Teitz replied that DEM considers it minor. VP Donegan added the nature of the permit is considered more ministerial and its threshold does not require public comment.

Denise Lopez of 35 Fox Run asked if a secondary air permit would be issued. Based on her correspondence with DEM and EPA, she expected there would be and also that the original permit lacked sufficient testing, etc. She commented that the risks outweigh the benefits being so close to residents. VP Donegan replied that one permit is all they will need as far as he knows but they will need a solid waste facility license.

Amy Putrino of 1578 Division Road stated she attended the Planning Commission meeting in West Warwick and still has some unanswered questions; more specifically, what is the risk associated with

the 10% waste product. VP Donegan replied that any waste products that were generated from materials that came from outside of Rhode Island would not be accepted at the landfill. The solid waste permit should address those concerns. DOT regulations address transport. Ms. Putrino was also concerned with noise resulting from padded metal cargo shipping containers housing generators. VP Donegan replied that they will have to demonstrate compliance with local noise ordinances at all property lines.

Representative Justine Caldwell voiced her disappointment that Mr. Campanella declined to appear. She vetted the petition submitted by Ms. Lopez with over 1,000 signatures which included many residents from East Greenwich and West Greenwich. Further, she offered to speak with Town officials including West Warwick to converse with DEM. She will review bills in front of the Environmental Committee but noted that sponsoring any new legislation would be ineffective at this point.

Councilor Englehart spoke in opposition to the project.

- 7.b An ORDINANCE to amend the Code of the Town of East Greenwich, Chapter 15 thereof, entitled "Alcoholic Beverages", amending Section 15-2 "Consumption or possession in public prohibited" and Section 15-8 "Outdoor sidewalk liquor service" and adding Section 15-9 "Temporary expansion of restaurant service area" (FIRST READING - NOTICE OF PUBLIC HEARING).

[Chapter 15 Alcoholic Beverages Expansion Service Area.docx](#)

Solicitor Teitz introduced both amendments which allow the Town Manager to authorize the use of parking lots, sidewalks and neighboring properties with permission. Changes will run concurrently through the licensing period ending on November 30th. Each request is reviewed individually and approved by the Town Manager. All modifications are subject to appeal.

Motion to approve on First Reading and schedule for Public Hearing on June 22nd moved by Renu Englehart, seconded by Michael Donegan

Solicitor Teitz clarified that noise complaints would be measured at edge of the extended property or premise line. Indoor entertainment would not be allowed outdoors. Mr. Nota added that the draft ordinances do not provide for the ability to exceed the originally approved capacity. Parking will be waived on an individual basis. Outdoor entertainment remains unchanged and not subject to expansion.

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

Motion carried 5 – 0

- 7.c An ORDINANCE to amend the Code of the Town of East Greenwich, Chapter 260 thereof, entitled "Zoning", Article VI "Off-street parking regulations", Section 260-19 "Applicability" and Article XI "Historic districts", Section 260-59 "Applicability, certificates required" (FIRST READING - NOTICE OF PUBLIC HEARING).

[Chapter 260 Zoning Off Street Parking Historic Districts.docx](#)

Motion to approve on First Reading and schedule for Public Hearing on June 22nd moved by Renu Englehart, seconded by Caryn Corenthal

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

(Returned to Item 5)

8. Council Announcements and Comments

(Items may be added to the agenda for informational purposes only and may not be voted on except where necessary to address an unexpected occurrence that requires immediate action to protect the public or to refer the matter to an appropriate committee or to another body or official.)

VP Donegan acknowledged the School Committee's understanding of the fiscal challenges at hand.

Councilor Corenthal provided contact information for parents looking for support with children who have special needs: Home Based Therapy Parent Support Group (401) 432-1048 and Scheduling Assistance (401) 785-2666 extension 4.

9. Public Comments

(This is an additional opportunity for members of the audience to provide public comment. Comments shall be limited to five (5) minutes per person with a maximum of thirty (30) minutes for all items. Speakers may not yield their time to others.)

Leigh Carney thanked Pastor Bernard Healey from Our Lady of Mercy, Pastor Timothy Rich from St. Luke's Church, John Holmes and Ray Vernon from the American Legion, Glenn Fontaine from the EG Chamber of Commerce and Molly Snyder and Sam DeLong EGHS students for their participation in the Memorial Day events.

Bethany Hashway of 10 Bailey Boulevard commented that she really enjoyed the Memorial Day events and shared them on her EG/Warwick News Facebook Page.

Motion to convene into Executive Session per RIGL 42-46-5 (a) (2) for the approval of Executive Session minutes from April 27, 2020 and pertaining to potential litigation regarding MedRecycler-RI project at 1600 Division Road, West Warwick, RI moved by Michael Donegan, seconded by Caryn Corenthal

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

10. Executive Session

(Limited to matters allowed to be exempted from discussions at open meetings per RIGL 42-46-5.)

- 10.a Closed pursuant to RIGL 42-46-5 (a) (2) for the approval of Executive Session minutes from April 27, 2020.
- 10.b Closed pursuant to RIGL 42-46- 5 (a) (2) pertaining to potential litigation regarding MedRecycler-RI project at 1600 Division Road, West Warwick, RI.

Following the Executive Session, Council reconvened into Open Session.

Action was taken on Item 10.a by a motion to approve the Executive Session minutes from April 27, 2020 moved by Caryn Corenthal, seconded by Renu Englehart. By way of a roll call vote, the motion passed unanimously.

Action was taken on Item 10.b but will remain under seal per RIGL 42-46-7.

Motion to seal the Executive Session minutes moved by Caryn Corenthal, seconded by Michael Donegan

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

Motion carried 5 – 0

11. Adjournment

Motion to adjourn moved by Michael Zarrella, seconded by Michael Donegan

ROLL CALL VOTE

AYES: Corenthal, Donegan, Englehart, Schwager, Zarrella

Motion carried 5 – 0

Respectfully submitted,



Leigh A. Carney, CMC
Town Clerk/Executive Assistant to the Town Manager

APPROVED:
(PENDING)

AUDIO/VIDEO FILE AVAILABLE ON TOWN WEBSITE



East Greenwich Town Council

Special Meeting

Monday, June 01, 2020 at 7:00 PM

VIRTUAL REMOTE MEETING VIA ZOOM

Minutes

1. Call to Order and Pledge of Allegiance to the American Flag

Town Council (5/5): Mark Schwager, President; Michael Donegan, Vice President (arrived 7:30pm); Caryn Corenthal, Renu Englehart and Michael Zarrella (arrived 7:30pm)

Town Staff: Andrew Nota, Town Manager; Leigh Carney, Town Clerk/Executive Assistant to the Town Manager; Andrew Teitz, Solicitor; Wendy Schmidle, Director of Information Technology; Patricia Sunderland, Finance Director; Joseph Duarte, Director of Public Works; Catherine Bradley, Director of Community Services and Parks; Lisa Bourbonnais, Planning Director; Bernard Patenaude, Fire Chief; Col. Stephen Brown, Chief of Police; Rose Emilio, Human Resources Coordinator

President Schwager called the meeting to order. Ms. Carney was invited to recite the Pledge of Allegiance to the American Flag. He introduced Councilors Englehart and Corenthal, Solicitor Teitz and all Town staff members who participated in the webinar.

2. New Business:

(Any items that have not been previously discussed or acted upon.)

2.a Discussion and review of the Town Manager's proposed municipal budget program, including departmental budgets for FY 2021

[2020.06.01 Final Expenditure Detail.pdf](#)

[2020.06.01 Final Budget Work Session #6_01_2020 Departments.pdf](#)

President Schwager provided details on the tentative budget meeting schedule.

Mr. Nota provided some introductory comments on the format of his presentation which was an overview of revenues and expenditures as well as departmental budgets. The proposed budget reflects a 1.43% tax levy impact or a general fund program of \$21,194,412. In comparison to the current fiscal year, debt service is now being established as its own fund for FY 2021. The general fund program is increasing by \$212,614 or 1% for FY 2021. This reflects a reduction of 9.2% from original submissions from all departments or a reduction of \$1.9 million dollars. The tax levy impact from the general fund program is approximately \$15,573,320 or a 3.5% reduction. Preliminary tax rates are set at \$23.29 residential (\$.08 increase) and \$24.27 commercial/personal property (\$.83 increase). The original proposed transfer to the schools was a 1.79% increase or \$651K. Debt service was anticipated to increase by \$671K or 28%; however, due to some planned refunding of bonds, a \$150K reduction is expected down to \$521K or 21.94%. This allows for the resetting of tax rates. New rates are proposed to be set at \$23.28 residential (\$.07 increase) and \$23.96

commercial/personal property (\$.52 increase). Next was a report on the School Committee meeting from May 29th which addressed layoffs, the Town Manager's reduction of their request of \$800K, and preliminary guidance from RIDE to factor in a 10% reduction in State Aid or \$300K. The initial budget proposal from the School Committee was for \$42.5 million dollars or a \$37.8 million dollar tax transfer from the taxpayers. The request was an overall increase from last year of \$2.85 million dollars or 7.18%. The levy increase was approximately 3.85%. With an \$800K reduction to the school's initial request, the overall budget increase was \$2.5 million dollar over this year compared to a \$200K increase to the general fund. The total overall school budget is proposed at \$42.728 million or an increase of 5.15%. Mr. Nota noted that the schools are looking to finish the year with a surplus between \$600K and \$1 million dollars. These funds, in addition to \$1.1 million in unassigned fund balance and around \$1 million from closing out their account with West Bay, will be of great benefit to the Superintendent Meyer to address the most recent recommendations. He further explained the scenarios that support using unassigned fund balances. Additional savings on debt service for both Town and School are being investigated with the potential to forego early interest payments. (President Schwager acknowledged that VP Donegan and Councilor Zarrella joined the meeting.) Discussion ensued on the School's unassigned fund balance and other anticipated revenues.

Mr. Nota referred to a series of slides which provided an overview on revenues and expenditures. For revenues, he touched upon projected tax rates, inter-governmental aid (state aid to education, municipal state aid and school construction aid), departmental (fees, fines and charges) and miscellaneous revenue (investments and fund balance utilization). Two drivers that increase property taxes is \$650K transfer to the schools and \$671K to fund debt service. For expenditures, he reported on contractual obligations (salaries and benefits net of proposed personnel changes). Total departmental proposed budget is \$21,194,412, excluding debt service. It was noted that departmental budgets were restructured to show actual costs for each department. Details on individual departments were presented by each Department Head and summarized below:

Town Manager – 22% increase, reallocation of 50% salary and benefits from Town Clerk for combined Executive Assistant Position.

Town Clerk – 25.92% decrease, reallocation of 50% salary and benefits to Town Manager for combined Executive Assistant Position and elimination of funding for one Clerk position.

Board of Canvassers – 39% increase, addresses primary and general elections in November.

Legal Services – 8% decrease, eliminated claims reserve and more control over managing legal services internally.

Municipal Court – 194% increase, reflects implementation of court software.

Finance Department – 2.5% decrease, restructuring one position, elimination of funding for one part-time clerk, funding for revaluation reallocated to capital. Costs associated with managing wastewater have been transferred to the sewer budget.

Information Technology – 3% increase, added .5 full-time employee for six months.

Planning Department – 2.1% decrease, professional services reduced by \$24K for parking study. Discussion followed on moving that expense to capital.

Senior and Human Services – broken out from Community Resources and Parks, 88% is salaries and benefits. Staff includes five full-time employees including Bob Houghtaling who spoke about transitional programs.

Department of Public Works – 18.87% decrease, elimination of funding for two filled positions and one vacant position. Operating decreases are associated with change in accounting practices and the decentralization of expenses. Mr. Duarte explained how the purchasing process will now work now that costs are reallocated. Lengthy discussion followed on other options for providing services currently offered at the transfer station.

Community Resources and Parks - separated out from Senior Services, 76% is salaries and benefits. Services increased but not staff. Programs are self-supporting programs. Department includes recreation and now the Harbormaster.

Police Department – 7.8% increase, salaries and benefits for 40 full-time employees and two proposed unfunded positions (ACO and Patrol). Operating increases are associated with change in accounting practices. Discussion followed on overtime, vehicle production/delivery and clothing maintenance allowance which is a contractual stipend.

Fire Department – 9.65% increase, salary increases include dispatch, overtime and special certification. Reductions in benefits are associated with eliminating funding for two vacancies (Deputy Chief and one FF). Operating increases are associated with change in accounting practices. Discussion followed on staffing levels, grants to support filling three positions and new vehicles, overtime to cover dispatch/options for consolidation and station modernization.

In closing, Mr. Nota addressed non-departmental areas such as General Insurance (13% reduction), Contingency (47% reduction) and Contributions to Outside Agencies (24% reduction). Capital outlay is level funded at \$100K. Debt service for FY2021 is broken out from the operation program. Gross debt proposed at \$4.9M. Figures for new School/Town Debt may change with additional savings. He noted that future meetings will focus on tax rates/levy. The goal is to adopt the final budget by June 24th. Contingency plans to address a catastrophic decrease in funding will be covered in future meetings.

3. Adjournment

Motion to adjourn moved by Michael Donegan, seconded by Michael Zarrella

ROLL CALL VOTE

Ayes: Corenthal, Donegan, Englehart, Schwager, Zarrella

Motion carried 5 – 0

Respectfully submitted,



Leigh A. Carney, CMC

Town Clerk/Executive Assistant to the Town Manager

APPROVED:
(PENDING)

AUDIO/VIDEO FILE AVAILABLE ON TOWN WEBSITE

DRAFT



Town of East Greenwich, RI

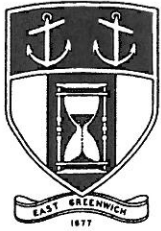
TOWN COUNCIL AGENDA TRANSMITTAL FORM

Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
RENEWAL of Laundry Licenses for 2020-2021 for the following businesses:
Karen Nutini d/b/a Waterford Laundromat, 561 Main Street
Deborah Nalbandian d/b/a West Bay Laundry & Dry Cleaners, 5675 Post Road
2. Submitted by (List department and individual, if necessary)
Elaine Vespia, Town Clerk
3. Provide a brief description of the item and why it is on the agenda
Laundry Licenses require approval of the Town Council
All Town taxes are current.
4. Provide a suggested Action
Motion to approve
5. Contact person and phone number for questions.
Elaine Vespia, 401-886-8603

ATTACHMENTS:

[2020.06.22 Laundry licenses.pdf](#)



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

LAUNDRY LICENSE APPLICATION
JULY 1, 2020 – JUNE 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Karen Nutini DATE OF BIRTH 12-16-54

TITLE OR POSITION Owner CONTACT NUMBER 401-884-9772

NAME OF BUSINESS Waterford Laundromat

BUSINESS ADDRESS 561 Main Street

MAILING ADDRESS 561 Main Street

BUSINESS TELEPHONE NUMBER 401-884-9772

NUMBER/TYPE OF MACHINES 22 washers

27 dryers

HOURS OF OPERATION 7:00 am - 9:00 pm

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Karen Nutini DATE 5-27-20

LICENSE FEE: \$10.00

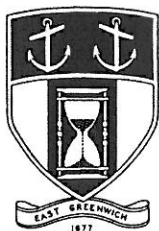
PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAW 5-16

Office Use Only

| | |
|---------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/2/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

**LAUNDRY LICENSE APPLICATION
JULY 1, 2020 – JUNE 30, 2021**

RENEWAL

NEW

NAME OF APPLICANT DEBORAH NALBANDIAN DATE OF BIRTH 3-20-61

TITLE OR POSITION owner/treasurer CONTACT NUMBER 742-1247

NAME OF BUSINESS WEST BAY LAUNDRY + DRY CLEANERS

BUSINESS ADDRESS 5675 POST ROAD, E.G.

MAILING ADDRESS 45 KETTLE COURT, North KINGSTOWN, RI, 02852

BUSINESS TELEPHONE NUMBER 884-9668

NUMBER/TYPE OF MACHINES 54 Washers

25 - STACK DRYERS

HOURS OF OPERATION 6:30 am - 9:00 pm

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Deborah Nalbandian DATE May 29, 2020

LICENSE FEE: \$10.00

PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAW 5-16

Office Use Only

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| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, RI

TOWN COUNCIL AGENDA TRANSMITTAL FORM

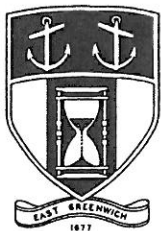
Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
RENEWAL of Holiday Sales Licenses for 2020-2021 for the following businesses:
Anderson's Ski and Dive, 5865 Post Road
Back to Basics, 500 Main Street
Cartridge World, 776 Main Street
CIVIL, 86 Main Street
CVS Pharmacy, 507 Main Street
CVS Pharmacy, 1285 South County Trail
Flood Ford of East Greenwich, 2545 South County trail
Le's Isle Rose (Dave's Marketplace), 1000 Division Street
Savory Grape, 1000 Division Street
Teddy Bearskins, 5600 Post Road
Therapy Boutique, 235 Main Street
Thorpe's Wine and Spirits, 609 Main Street
Wildwood Nurseries, 659 Frenchtown Road
2. Submitted by (List department and individual, if necessary)
Elaine Vespia, Town Clerk
3. Provide a brief description of the item and why it is on the agenda
Businesses must have a holiday sales license in order to be open on the following holidays:
July 4th, Victory Day, Labor Day, Columbus Day, Veterans Day, New Years Day and Memorial Day.
License must be approved by the Town Council
4. Provide a suggested Action
Motion to approve pending all administrative requirements have been met.
5. Contact person and phone number for questions.
Elaine Vespia, 401-886-8603

ATTACHMENTS:

[2020.06.22 Holiday Sales Applications.pdf](#)

[2020.06.22 Additional holiday sales applications.pdf](#)



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Gary F. Anderson DATE OF BIRTH 07/04/1946

TITLE OR POSITION President/Owner CONTACT NUMBER 595-9011 Cell

NAME OF BUSINESS Anderson's Ski & Dive Center, Inc.

BUSINESS ADDRESS 5865 Post Road, East Greenwich, RI 02818

MAILING ADDRESS Same

BUSINESS TELEPHONE NUMBER 401-884-1310

TYPE OF BUSINESS Retail Sales

HOURS OF OPERATION Winter: M-F 10-8; Sat. 10-5:30; Sun. 11-4
Summer: W-F 10-8; Sat. 10-5:30

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE [Signature] DATE 05/26/2020

LICENSE FEE: \$25.00

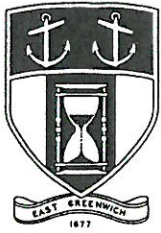
PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>06/26/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Fran Shaver (Frannie's Health Food Market LLC) DATE OF BIRTH 2/3/66
TITLE OR POSITION Owner / President CONTACT NUMBER (401) 885-2679
NAME OF BUSINESS Back to Basics
BUSINESS ADDRESS 500 Main St, East Greenwich, RI
MAILING ADDRESS 500 Main St, East Greenwich, RI 02818

BUSINESS TELEPHONE NUMBER 401-885-2679

TYPE OF BUSINESS Grocery Retail

HOURS OF OPERATION Monday-Friday 9am-7pm, Saturday 9am-6pm, Sunday 12pm-5pm

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

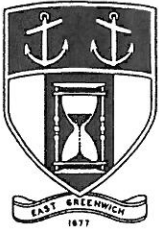
SIGNATURE Francis Shaver DATE 5/28/2020

LICENSE FEE: \$25.00 PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA
REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT MICHAEL MANCUSO DATE OF BIRTH 3-9-53
TITLE OR POSITION MEMBER CONTACT NUMBER 401 217 6772
NAME OF BUSINESS MANCO HOLDINGS dba CARTRIDGE WORLD
BUSINESS ADDRESS 776 MAIN ST. EAST GREENWICH, RI 02818
MAILING ADDRESS P.O. BOX 1532 EAST GREENWICH, RI 02818

BUSINESS TELEPHONE NUMBER 401 919 2011
TYPE OF BUSINESS OFFICE SUPPLIES RETAIL + B2B
HOURS OF OPERATION M-F 9-5 SAT 10-4 SUN CLOSED

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE [Signature] DATE 5-28-20

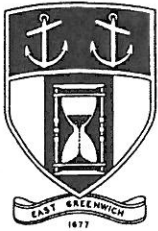
LICENSE FEE: \$25.00 PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA
REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |

Pd #25 CK #2092
5-27-20



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021



RENEWAL



NEW

NAME OF APPLICANT Anthony Guido Silvestri DATE OF BIRTH 8/19/75

TITLE OR POSITION owner CONTACT NUMBER 401-886-5116

NAME OF BUSINESS Civil

BUSINESS ADDRESS 86 MAIN ST

MAILING ADDRESS EAST GREENWICH, RI
02818

BUSINESS TELEPHONE NUMBER 401-886-5116

TYPE OF BUSINESS RETAIL

HOURS OF OPERATION M-F 11-8pm SAT 10-6pm Sun 11-5pm

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE [Signature] DATE 5/21/2020

LICENSE FEE: \$25.00

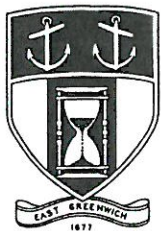
PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

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| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Anthony G. Barone DATE OF BIRTH 1/7/1964

TITLE OR POSITION Controller CONTACT NUMBER 401-558-2101

NAME OF BUSINESS Paul Bailey's East Greenwich Ford, Inc.
DBA Flood Ford of East Greenwich

BUSINESS ADDRESS 2545 South County Trail, East Greenwich, RI 02818

MAILING ADDRESS PO Box 310

BUSINESS TELEPHONE NUMBER 401-884-4000

TYPE OF BUSINESS Automotive

HOURS OF OPERATION Mon-Fri 7-9 Sat 7-5

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Anthony G. Barone DATE 5/26/2020

LICENSE FEE: \$25.00

PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

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| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

Le's Toile Rose

HOLIDAY SALES LICENSE APPLICATION

July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT

David Casan

DATE OF BIRTH

10/2/43

TITLE OR POSITION

President

CONTACT NUMBER

NAME OF BUSINESS

Dunes Marketplace at E Greenwich RI

BUSINESS ADDRESS

1006 Division St. E Greenwich RI

MAILING ADDRESS

*1006 Division St Suite 20
E. Greenwich RI 02816*

BUSINESS TELEPHONE NUMBER

888 1191

TYPE OF BUSINESS

Retail Supermarket

HOURS OF OPERATION

7am - 9 pm

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS

SIGNATURE

DATE

5/21/20

LICENSE FEE: \$25.00

PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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|----------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: <i>6/12/2020</i> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION

July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Jessica Amatore DATE OF BIRTH 11-17-71

TITLE OR POSITION Owner CONTACT NUMBER 401-886-9463

NAME OF BUSINESS The Savory Grape

BUSINESS ADDRESS 1000 Division Rd. Unit B30

MAILING ADDRESS East Greenwich, RI 02818

BUSINESS TELEPHONE NUMBER 401-886-9463

TYPE OF BUSINESS Retail liquor store

HOURS OF OPERATION Sun 10-6, Mon-Fri: 9:30-9:30 Sat 9:30-9:30

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE [Signature] DATE 5-29-20

LICENSE FEE: \$25.00

PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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|----------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Deb Sample DATE OF BIRTH 1-15-53

TITLE OR POSITION owner CONTACT NUMBER 4012958976

NAME OF BUSINESS Teddy Bearskins

BUSINESS ADDRESS 5600 Post Rd #122

MAILING ADDRESS 17 Broom St

Wickford RI 02852

BUSINESS TELEPHONE NUMBER 401 2458703

TYPE OF BUSINESS Retail

HOURS OF OPERATION 12-5

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Sample DATE 5-24-2020

LICENSE FEE: \$25.00

PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT Therapy Boutique / Candace Brown DATE OF BIRTH 4/18/1965
TITLE OR POSITION owner CONTACT NUMBER 401-932-2006
NAME OF BUSINESS Therapy Boutique
BUSINESS ADDRESS 235 Main St
MAILING ADDRESS 235 Main St East Greenwich RI 02818

BUSINESS TELEPHONE NUMBER 401-884-3130

TYPE OF BUSINESS retail

HOURS OF OPERATION 11-5

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Candace Brown DATE 5-22-2020

LICENSE FEE: \$25.00

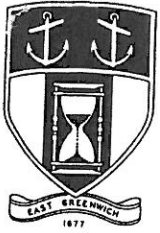
PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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|----------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island
Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 - June 30, 2021

RENEWAL NEW

NAME OF APPLICANT Patricia Wegrzyn McGreen DATE OF BIRTH 3-3-1962
TITLE OR POSITION owner CONTACT NUMBER 401 885 4485
NAME OF BUSINESS 609 Main Street Liquors dba Thompes Wines & Spirits
BUSINESS ADDRESS 609 Main Street East Greenwich RI
MAILING ADDRESS " " " " "

BUSINESS TELEPHONE NUMBER 401 885 4485
TYPE OF BUSINESS Liquor Store
HOURS OF OPERATION M-Sat 8:30^{am} - 9 pm Sun 10-6

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE [Signature] DATE 5-22-2020

LICENSE FEE: \$25.00 PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

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|----------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island

Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
(401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL

NEW

NAME OF APPLICANT David Bosco DATE OF BIRTH 08/03/81

TITLE OR POSITION President CONTACT NUMBER 401-885-4112

NAME OF BUSINESS Wildwood Nurseries, Inc.

BUSINESS ADDRESS 659 Frenchtown Rd.

MAILING ADDRESS East Greenwich, RI 02818

↳ "same"

BUSINESS TELEPHONE NUMBER 401-885-4112

TYPE OF BUSINESS Garden Center + Nursery

HOURS OF OPERATION 8-6 (varies seasonally)
M-Sun.

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE [Signature] DATE 05/30/20

LICENSE FEE: \$25.00

PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
PO BOX 111
EAST GREENWICH, RI 02818
ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
5-23-2, 3-8-1, 25-3-1

Office Use Only

| | |
|----------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: <u>6/12/2020</u> | Date License Expires: |
| License Issued By: | |



Town of East Greenwich, Rhode Island
 Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
 (401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL NEW

NAME OF APPLICANT Linda M Cimbrone DATE OF BIRTH 4/18/1954

TITLE OR POSITION Assistant Secretary CONTACT NUMBER 401 770 3145

NAME OF BUSINESS CVS Pharmacy # 311

BUSINESS ADDRESS 507 Main Street

MAILING ADDRESS CVS/pharmacy
 One CVS Drive
 Mail Code 1160
 Woonsocket, RI 02895

BUSINESS TELEPHONE NUMBER 401-884-7044

TYPE OF BUSINESS Retail/Pharmacy

HOURS OF OPERATION 7a-10p

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Rebekah Baker / License Coordinator DATE 6/8/20

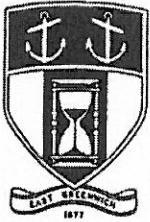
LICENSE FEE: \$25.00 PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE
 PO BOX 111
 EAST GREENWICH, RI 02818
 ATTN: ELAINE VESPIA

REFERENCE RI GENERAL LAWS:
 5-23-2, 3-8-1, 25-3-1

Office Use Only

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| Date Approved by Council: | Date License Issued: |
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| License Issued By: | |



Town of East Greenwich, Rhode Island
 Town Clerk's Office, 125 Main Street, PO Box 111, East Greenwich, RI 02818
 (401) 886-8605

HOLIDAY SALES LICENSE APPLICATION
July 1, 2020 – June 30, 2021

RENEWAL **NEW**

NAME OF APPLICANT Linda M Cimbron DATE OF BIRTH 4/18/1954
 TITLE OR POSITION Assistant Secretary CONTACT NUMBER 401 770 3145
 NAME OF BUSINESS CVS Pharmacy # 5107
 BUSINESS ADDRESS 285 South County Trail
 MAILING ADDRESS CVS/pharmacy
One CVS Drive
Mail Code 1160
Woonsocket, RI 02895

BUSINESS TELEPHONE NUMBER 401-886-0902
 TYPE OF BUSINESS Retail/Pharmacy
 HOURS OF OPERATION 11a-10p

I HEREBY ATTEST AND MAKE AFFIDAVIT TO SAY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE APPLICANT IS IN COMPLIANCE WITH ALL LAWS AND REGULATIONS OF THE UNITED STATES, AND THE STATE OF RHODE ISLAND AND IS IN COMPLIANCE WITH ALL THE ORDINANCES OF THE TOWN OF EAST GREENWICH, INCLUDING THE PAYMENT OF ALL TOWN TAXES, LIENS AND ASSESSMENTS.

SIGNATURE Rebekah Barbosa License Coordinator DATE 6/8/20

LICENSE FEE: \$25.00 PAYABLE TO: TOWN OF EAST GREENWICH

MAIL TO: TOWN CLERK'S OFFICE REFERENCE RI GENERAL LAWS:
 PO BOX 111 5-23-2, 3-8-1, 25-3-1
 EAST GREENWICH, RI 02818
 ATTN: ELAINE VESPIA

Office Use Only

| | |
|---------------------------|-----------------------|
| Date Approved by Council: | Date License Issued: |
| Fee Paid: | Date License Expires: |
| License Issued By: | |

Town Of East Greenwich

Town Manager

Memorandum

To: Honorable Town Council
From: Andrew E. Nota, Town Manager
c. Andrew Teitz, Leigh Carney
Date: June 18, 2020
Subject: Town Manager's Report



The following business items are provided as part of the June 22, 2020 – Town Manager's Report. These items reflect ongoing projects and initiatives that are under review and in various stages of development with the Town's professional staff inclusive of various matters that may require further Town Council direction.

A) RI League of Cities and Towns

1. **FY 2020 Education Funding** – The FY 2020 budget distributes \$41.7 million in Federal Elementary and Secondary School Emergency Relief Funds to school districts and reduces state education aid by a similar amount (essentially swapping Federal for state dollars to help close the \$235 M budget deficit). It also commits \$50 million of the Coronavirus Stabilization Fund (the \$1.25 billion the state received) to education purposes. This is intended to offset the \$41.7 million “swap” with ESSERF so that schools have dedicated funds for fall reopening and other COVID-19-related costs.

Since then we have heard that the RI Department of Education may create reporting requirements for one or both of those Federal funding sources, which could slow down the expected June distribution. Dan Connors in the Governor's Office recognized that this could be a problem for school districts and municipal governments; he said that they would raise this issue at an internal meeting tomorrow and should have an answer shortly thereafter.

FY 2020 Revised Budget w/School Aid Numbers – House Fiscal Staff has updated their summary of the FY 2020 budget, which includes the school district funding levels: (<http://www.rilegislature.gov/Special/comdoc/House%20Finance/2020-H%207170.%20Substitute%20A%20Explanation.pdf> – pages 50-51, or pages 58-59 of the PDF).

2. **Phase 3** – On a recent Statewide conference call, Dan Connors in the Governor's Office said they would try to get a briefing for municipal officials about Phase 3 guidance prior to its release. At a recent press briefing, Governor Raimondo suggested that Phase 3 would include an increase in group size numbers and greater relaxation of requirements for outdoor events with additional details to follow.
3. **Agency Updates** –
 - Malls / Yard Sales / Flea Markets / Outdoor Retail – The state published new guidance on additional non-critical retail, including malls, yard sales, flea markets and outdoor retail (e.g., non-food/agricultural items at farmers markets). This information is now available online at https://www.reopeningri.com/resource_pdfs/Phase-II/Phase-II-Guidance-for-Outdoor-Retail-06.17.20.pdf.
 - Playgrounds – Nicole Verdi with the Governor's Office said that additional guidance on outdoor recreation, including playgrounds, would be coming shortly. She said that it was not specific to playgrounds but generally focused on social distancing and cleaning.

- Expanded Asymptomatic Testing – The Governor announced the expansion of testing for asymptomatic people at four Stop and Shop locations (Cranston, Pawtucket and two stores in Providence), in addition to current testing sites CCRI-Warwick and RIC. Testing will be available Thursday, Friday, Saturday and Monday by appointment, with up to 30 tests per site per day. Testing is available by appointment; additional information is available online at <https://health.ri.gov/covid/testing/asymptomatic/>.
4. **FTM/ Referendum Bill** – The House passed H 8015, our FTM/referendum emergency powers bill – by a vote of 71-0 (vote tally at <http://webserver.rilin.state.ri.us/HVotes/votereport.asp?id=17063>).
5. **Senator Whitehouse Update – Justice in Policing Act**

Senators Harris and Booker, joined by Chairman Nadler and Chairwoman Bass, introduced a comprehensive police reform bill, the Justice in Policing Act. The bill would implement the recommendations of U.S. Commission on Civil Rights’ 2018 report on excessive use of force and President Obama’s Task Force on 21st Century Policing, as well as other reforms.

The Justice in Policing Act would strengthen criminal and civil rights enforcement in police misconduct cases by:

- Giving the Department of Justice Civil Rights Division subpoena power and incentivizing state attorneys general to conduct pattern and practice investigations through grants;
 - Creating best practices recommendations based on the Obama 21st Century Policing Task Force;
 - Amending the mens rea requirement in 18 U.S.C. § 242, the federal criminal statute used to prosecute police misconduct, from “willfulness” to a “recklessness” standard;
 - Eliminating the defense of qualified immunity;
 - Making it a federal crime to conspire to violate existing federal hate crimes laws; and
 - Prohibiting law enforcement activity relying, to any degree, on race or other protected characteristics unless it is part of a credible suspect description and allow DOJ and individuals to sue for declaratory or injunctive relief; mandating data collection and training for federal law enforcement; and requiring state and local governments to adopt effective practices to combat racial profiling in order to receive federal law enforcement grants.
- The bill would also change police training and practices by:
- Preventing jurisdictions which permit chokeholds and carotid holds—methods which have been associated with many deaths in custody—from receiving federal law enforcement funds;
 - Banning no-knock warrants in federal drug cases, and preventing state and local law enforcement agencies which permit them from receiving law enforcement funds;
 - Limiting the transfer of military-grade equipment to state and local law enforcement;
 - Incentivizing states to create independent investigative structures for police involved deaths through new discretionary grants;
 - Requiring federal uniformed police officers to wear body cameras, and requiring state and local law enforcement to use a portion of their federal law enforcement grants to ensure the use of police body cameras;
 - Prohibiting federal law enforcement officers from using force unless it is “necessary,” rather than merely “reasonable,” and prohibiting states from receiving federal law enforcement grants unless they enact similar laws;
 - Creating a National Police Misconduct Registry to increase transparency and prevent problem officers from changing jurisdictions to avoid accountability; and
 - Mandating state and local law enforcement agencies report use of force data, disaggregated by race, sex, disability, religion, age.

6. Statewide Written Test for Firefighter Exam

Chief Scott Kettelle, from North Kingstown in representing the Rhode Island Association of Fire Chiefs has provided an update on the Associations efforts to coordinate statewide testing for firefighter candidates. Included is a Memorandum of Understanding that Chief Patenaude and I have already initiated in support of this effort to coordinate such testing on a statewide basis. In addition said coordination will allow for cost savings to be passed on to the member communities that choose to participate.

Justice in Policing Act

Chair Karen Bass
Senator Cory A. Booker
Senator Kamala D. Harris
Chair Jerrold Nadler

TITLE I. POLICE ACCOUNTABILITY

Section 101 – Revising 18 U.S.C. 242 – Federal Criminal Police Misconduct Statute

The problem:

- The current *mens rea* standard of “willfulness” has made it extremely difficult to prosecute law enforcement officers

The bill would:

- Change “willful” to “knowingly or with reckless disregard”
- Define a “death resulting” as any act that was a “substantial factor contributing to the death”

Section 102 – Qualified Immunity Reform

The problem:

- Courts have interpreted qualified immunity to bar individuals from recovering damages when law enforcement officers have violated their constitutional rights

The bill would:

- Modify Section 1983 to enable individuals to recover damages when law enforcement officers violate their constitutional rights

Section 103 – Pattern and Practice Investigations

The problem:

- The Department of Justice, Civil Rights Division’s ability to conduct pattern and practice investigations into discriminatory and unconstitutional policing practices has been undermined by the Trump Administration

The bill would:

- Grant subpoena power to the U.S. Department of Justice, Civil Rights Division, to conduct pattern and practice investigations
- Provide grants to state attorneys’ general to conduct pattern and practice investigations

Section 104 – Independent Investigations

The problem:

- **State and local law enforcement agencies have historically failed to hold law enforcement officers accountable for misconduct and excessive use of force**

The bill would:

- Create a grant program for state attorneys' general to create an independent investigation process for law enforcement misconduct or excessive use of force

Section 105 – Law Enforcement Trust and Integrity Act

The problem: Police departments lack uniform standards to ensure adherence to best practices and community accountability.

The bill would:

- Require the attorney general to create law enforcement accreditation standard recommendations based on President Obama's Taskforce on 21st Century policing
- Create law enforcement development programs to develop policing best practices
- Study the impact of any law, rule or procedure that allows a law enforcement officer to delay for an unreasonable or arbitrary period of time the answer to questions posed by investigators of law enforcement misconduct.
- Enhances funding for pattern and practice discrimination described in section 210401 of the Violent Crime Control and Law Enforcement Act of 1994 (42 U.S.C.A. 14141); and programs managed by the DOJ Community Relations Service.
- Require the Attorney General to collect data on the following: A) Investigatory actions and detentions by federal law enforcement agencies; B) The racial distribution of drug charges; C) The use of deadly force by and against law enforcement officers; D) Traffic and pedestrian stops and detentions.
- Establish a DOJ task force to coordinate the investigation, prosecution and enforcement efforts of federal, state and local governments in cases related to law enforcement misconduct.

TITLE II: POLICING TRANSPARENCY THROUGH DATA

Subtitle A – Establishment of a National Police Misconduct Registry

The problem:

- **Too often, problematic officers leave (or are fired by) one agency, and then move to another jurisdiction without any accountability.**

The bill would:

- Create a federal registry of all federal, state and local law enforcement officers that compiles
 - Misconduct Complaints (Pending, Sustained and Exonerated)
 - Discipline records
 - Termination records
 - Records of certification
- Mandates that law enforcement agencies ensure that all officers hired are certified within the state

Subtitle B – Police Reporting Information Data and Evidence Act

The bill would:

- Require States to report to the Justice Department any incident where use of force is used against a civilian or against a law enforcement officer
- The reports must include, for example, the following:
 - The national origin, sex, race, ethnicity, age, disability, English language proficiency, and housing status of each civilian against whom a law enforcement officer used force
 - The reason force was used
- Provide technical assistance grants to law enforcement agencies that employ less than 100 people to help comply with the requirements of the bill

TITLE III. IMPROVING POLICE TRAINING AND POLICES

Subtitle A – End Racial and Religious Profiling Act

The Problem:

- **Blacks are 3.6 times more likely to be arrested for selling drugs, despite the fact that whites are *more likely* to sell drugs**
- **Blacks are 2.5 times more likely to be arrested for possessing drugs, despite using drugs at the same rate as whites**

The bill would:

- Prohibit federal, state, and local law enforcement from racial, religious and discriminatory profiling and create a cause of action for declaratory or injunctive relief
- Mandate law enforcement provide training on racial, religious, and discriminatory profiling
- Require law enforcement to collect data on all investigatory activities and submit collected data to the Department of Justice using a standardized form
- Condition federal funding to state and local law enforcement to adopt policies to combat racial, religious, and discriminatory profiling
- Condition federal funding to state and local law enforcement to establish best practices to discourage profiling
- Require the Attorney General to provide reports on racial, religious, and discriminatory profiling and ongoing efforts to combat profiling

Section 361 – Training on Racial Bias and Duty to Intervene

The bill would:

- Establish a training program to cover racial bias, implicit bias, procedural justice, and the duty to intervene
- Mandate training at the federal level
- Condition federal funding on establishing training at the state and local level

Section 362 – Ban on No-Knock Warrants in Drug Cases

The bill would:

- Ban no-knock warrants in drug cases at the federal level
- Condition law enforcement funding for state and local law enforcement agencies on prohibiting the use of no-knock warrants in drug cases

Section 363 – Ban on Chokeholds and Carotid Holds

The bill would:

- Ban the use of chokeholds and carotid holds
- Condition law enforcement funding for state and local law enforcement agencies on establishing a law to prohibit the use of chokeholds and carotid holds

Section 364 – Police Exercising Absolute Care with Everyone Act (“PEACE Act”)

The bill would:

- Change the use of force standard for federal officers from reasonableness to only when necessary to prevent death or serious bodily injury.
- Require that deadly force be used only as a last resort, and require officers to employ de-escalation techniques.
- Condition grants on state and local law enforcement agencies’ establishing the same use of force standard

Section 365 – Stop Militarizing Law Enforcement Act

The bill would:

- Limit the transfer of military-grade equipment to state and local law enforcement

Subtitle C – Part I – Federal Police Camera and Accountability Act

The bill would:

- Requires federal uniformed police officers to wear body cameras and marked federal police vehicles to have dashboard cameras. This would also commission a GAO study on federal police officer’s training, vehicle pursuits, and use of force interactions with the public.

Subtitle C – Part II – Police Camera Act

The bill would:

- Require state and local law enforcement to use existing federal funds to ensure the use of police body cameras.

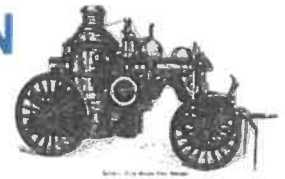
TITLE IV. JUSTICE FOR VICTIMS OF LYNCHING ACT

- The bill would make it a federal crime to conspire to violate existing hate crimes laws.



RHODE ISLAND ASSOCIATION OF FIRE CHIEFS, INC.

*Incorporated November 6, 1967
Chief Scott Partington, President*



To: Rhode Island League of Cities & Towns
From: Scott G. Kettelle, Rhode Island Association of Fire Chiefs
Date: June 10, 2020
Subject: Statewide written test for firefighter entrance exam

Ladies & Gentlemen,

Last year, myself and other representatives of RIAFC attended a monthly meeting of your organization at which time we outlined the plan to create a single statewide written test that communities could sign onto accepting as part of the criteria for entry level firefighter hiring.

At that time, we explained that we intended to hold two testing opportunities annually and the RI Fire Chiefs would sponsor and conduct these tests similar to the Physical Performance Assessment that we have successfully administered over the past 10 years. The feedback from local fire chiefs and members of your organization was positive. We are now at a point in the process where we are going to begin advertising this testing opportunity and we need communities that wish to partake to sign a Memorandum of Understanding (see attached) in order for us to put specific city and town names on the advertisement.

It is our intent to advertise via Social Media sites and FirefighterApp.com, hold a minimum of two testing opportunities each year and provide each candidate who passes the exam access a certificate with their name, date of exam and score through FirefighterApp.com. The candidate would then print their certificate and include a copy of this document in their application package for each city and town to which they apply. We feel this will maintain integrity of the process. FirefighterApp.com shall maintain a database of those testing and communities will have access for verification if desired.

At this time, a number of communities have not committed, it is unclear if the hesitation is on the part of the fire chief, human resources or other local government official, but we would like to answer all questions and if needed possibly amend our framework if a particular community has a reservation that we can address.

As stated previously, this process is intended to save communities money by no longer holding their own individual tests and hopefully provides a greater applicant pool by applicants only having to take one written exam similar to the PPA exam.

We are requesting that MOU's are returned to RIAFC c/o Rick Susi, executive director no later than July 15, 2020 in order to commence with advertisement including all participating communities.

Any questions that we may answer please contact:

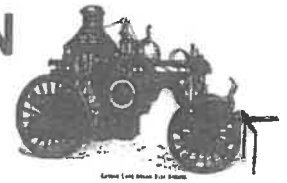
Timothy Walsh, Fire Chief Limerock Fire Department Tel: 401-692-0800 email: TWalsh@limerockfd.org
Scott Kettelle, Fire Chief North Kingstown Fire Tel: 401-294-3346 ext 7200
email: SKettelle@northkingstown.org

Chief Richard A. Susi, Ret., RIAFC Executive Director
PO Box 6041 Providence, RI 02940
Ph: 401-692-0795 e-mail: rifirechiefs@gmail.com www.rifirechiefs.com



RHODE ISLAND ASSOCIATION OF FIRE CHIEFS, INC.

*Incorporated November 6, 1967
Chief Scott Partington, President*



Memorandum of Understanding

RIAFC Written Test

For entry level firefighter candidates

The Rhode Island Association of Fire Chiefs will conduct written testing for firefighter candidates. This statewide testing process is broadly accepted by Rhode Island fire departments. Participating fire departments stipulate that this testing will be used as their written assessment of firefighter candidates while conducting their hiring process of new firefighters. Scores associated with this test stand only as base test scores, and do not replace local policy, criteria, procedures or other conditions associated with local hiring policies.

The Rhode Island Association of Fire Chiefs pledges to hold, at minimum, two testing cycles each year, and offer a certification of two years for any firefighter candidate who successfully completes the written test. Costs associated with this testing process will be born by the collection of testing fees from the firefighter candidates.

To establish the broad acceptance of this testing process by fire departments across Rhode Island, the _____ Fire Department agrees to accept the RIAFC Written Test as the method of assessing the knowledge relating to written skills performance of a firefighter candidates' ability to perform the job functions of a firefighter who may be considered for employment by the _____ Fire Department.

Term and Termination Agreement – This agreement is effective beginning the date it is signed by both parties and continuing for three years thereafter unless terminated earlier by either party without cause upon 30-days written notice to the other party.

Authorized city, town, district or fire department signature

Date

Rhode Island Association of Fire Chiefs signature

Date

Chief Richard A. Susi, Ret., RIAFC Executive Director
PO Box 6041 Providence, RI 02940
Ph: 401-692-0795 e-mail: rifirechiefs@gmail.com www.rifirechiefs.com

AN ORDINANCE TO AMEND THE CODE OF THE TOWN OF EAST GREENWICH, CHAPTER 15 THEREOF, ENTITLED “ALCOHOLIC BEVERAGES”, AMENDING SECTION 15-2 “CONSUMPTION OR POSSESSION IN PUBLIC PROHIBITED” AND SECTION 15-8 “OUTDOOR SIDEWALK LIQUOR SERVICE” AND ADDING SECTION 15-9 “TEMPORARY EXPANSION OF RESTAURANT SERVICE AREA”.

The Town Council of the Town of East Greenwich hereby ordains:

Section 1. Chapter 15 of the Code of the Town of East Greenwich, titled “Alcoholic Beverages” is hereby amended to read as follows:

Sec. 15-2. Consumption or possession in public prohibited.

A. It shall be unlawful for any person to have in his possession any open bottle, open can, drinking glass or drinking cup containing an alcoholic beverage of any kind while on any public street, public highway, public sidewalk or on any public lands in the Town, including but not limited to recreational areas and public places of assembly.

B. It shall be unlawful for any person to consume alcoholic beverages of any kind in the Town while on any public street, public highway or on any public lands in the Town, including but not limited to recreational areas and public places of assembly.

C. It shall be unlawful for any person to have in his possession any alcoholic beverages while on any lands or in any buildings owned by the Town and used for recreational or educational purposes.

D. Notwithstanding any other provisions of Chapter 15, the Town Council may at any time grant permission for the consumption and/or possession of alcoholic beverages on any land, including sidewalks, or in any building owned by the Town and used for recreational or educational purposes, under the terms and conditions as specified by the Town Council.

E. Notwithstanding any other provisions of Chapter 15, the Town Manager and Building Official may permit the expansion of a restaurant service area into sidewalks and other public areas, as set forth in Sec. 15-9.

Sec. 15-8. Outdoor Sidewalk Liquor Service.

Upon approval by the Town Council of an application for outdoor sidewalk liquor service, the holder of a valid BV liquor license may serve liquor at an outside table only in conjunction with the service of a full meal. The liquor must be served by a server employed by the license holder and may only be served with a meal. This service may not be provided to patrons waiting to be seated, but only for those patrons actually seated who have or will be ordering a meal. The

service of liquor alone without a meal at an outside table is strictly prohibited. This service may be provided seven days a week, from 11:00 a.m. to 11:00 p.m. Applications may be granted annually for the period of December 1 through November 30. An application fee of \$150 shall accompany all applications for this service. The tables with outdoor sidewalk liquor service shall be separated from the rest of the sidewalk area by a temporary physical barrier. This service may be revoked at any time without the right to a hearing at the sole discretion of the Town Council. A license shall not be required in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Sec. 15-9.

Sec. 15-9. Temporary Expansion of Restaurant Service Area.

1. Notwithstanding anything to the contrary in the Code, restaurants located in Town are authorized to temporarily expand their service areas into sidewalks and/or adjacent public or private areas, subject to the following conditions:
 - a. Expansion must be pursuant to and in accordance with any executive orders issued by Governor Gina Raimondo, directives of the Rhode Island Dept. of Health, Dept. of Business Regulation, or any other state agency, including without limitation all of the rules set forth in the documents entitled 'Phase I Guidelines for Restaurants' and 'Phase I Non-Critical Retail Guidelines,' available at www.reopeningri.com.
 - b. Expansion shall be strictly temporary and shall be permitted only so long as any executive orders, directives, and/or guidelines related to COVID-19 and social distancing are in effect. The Town reserves the right to take enforcement action with respect to licensing and/or zoning against any establishment that fails to restore the conditions of the premises to what was permitted before social distancing measures were required.
 - c. Expansion must be administratively approved by the Town Manager and Building Official following submittal of the Town's "Outdoor Restaurant Temporary Seating Request" form and all required supporting documents OR the Town's "Temporary Outdoor Retail Expansion Request" form and all required supporting documents as applicable.
 - d. Where expansion into an adjacent area not owned by the Town is proposed, the applicant shall provide written authorization from the landowner.
 - e. Before temporary expansion into a public area is authorized, the applicant shall provide proof of liability insurance from a company licensed to do business in the state and in a form satisfactory to the town solicitor, of no less than \$1,000,000.00 protecting the town for all claims and causes of action for personal injury or property damage resulting from use of this license.
 - f. All applicable life safety codes must be satisfied.
 - g. Expansion shall not result in an increase in capacity beyond what is currently permitted.
 - h. Hours of operation will be limited to 11:00 AM to 11:00 PM, provided that the Town Manager may require an earlier closing time when restaurants are in close proximity to residential zoning districts.
 - i. The applicant shall agree in writing that temporary authorization to expand shall not confer any vested rights to continue such expanded use after social distancing measures

ORDINANCE NO. (assigned by Town Clerk)

ADOPTED:

are no longer in effect.

- j. Appeals of approved or denied temporary expansion permits may be submitted to the East Greenwich Town Council.

Section 2. This ordinance shall become effective upon adoption and shall expire on November 30, 2020, unless renewed by the Town Council in the same manner as the enactment of a new ordinance.

DRAFT

DISTRICT, from A1

received the notices, but that the could not guarantee such an event until the budget was finalized later in the month.

The school committee's initial budget proposal was to seek a 3.85 percent increase in funding, but changes both large and small have had to be made in the wake of the town manager's proposed budget, which would give the schools a 1.79 percent increase instead. As it stands, the town's debt service and the school district are the primary reasons why residents and businesses will be seeing tax raises in the coming year.

The good news for the district is that funds might be secured through the refinancing of bonds due to the financial standing of the district. Additionally, an analysis by the town found that the digital-only learning model forced on the district by COVID-19 has meant less money being spent, and has created a surplus in the current year's funding that might be transferred to next year's expenses.

"It is projected that we will have surplus funds in this fiscal year of \$971,520," said schools superintendent Alexis Meyer. "These surplus funds are a direct result of having closed schools."

Regardless of that fact, however, it is unlikely that the committee will be able to secure the funds necessary to change its plan to lay off six employees and eliminate five unfilled positions. A presentation by human resources coordinator Rose Emili noted that, should the positions be eliminated, the costs of rehiring all the eliminated positions next year would likely cost as much as if the positions had never been eliminated.

"This year, as challenging as it is we might not be able to recover from it in the following year," said committee member Anne Musella.

Committee member Jeff Dronzek also underscored the point that the possibility of retaining staff for the present year in no way a guarantee that the budgetary status quo

would not be challenged again next year.

"One thing that is important to note is that if we were to receive money from state aid or the town, that accumulates down the road," Dronzek said. "We could get these people back, but we would have to use the same amount of our fund balance."

"We could find ourselves in the same spot next year," Dronzek said. "If we save people now, that's no guarantee for a year from now."

"I think we should figure out what we need and then what it costs, rather than figuring what we need from what we can afford," noted committee member Matt Plain.

The committee also discussed the possibility of eliminating as much as \$353,468 in expenses by cutting various parts of athletics, field trips and textbook replacements. Whether the committee will ultimately pursue any of those paths is yet unknown.

"I don't think we have enough information yet," Musella said. "I appreciate the work and that it's getting done, but I would like to make sure that we don't rush through it."

"If there are additional discussions that need to happen and it is the will of the committee, I am open to that," Mark agreed.

Matters were further thrown into some degree of unknowability with an appearance by state senator Bridget Valverde, who informed the committee that more federal funds might be on the way to bolster the amount of state aid the district would be receiving.

"Representative Caldwell and I have been talking a lot lately, and we have both been following your budgeting process," Valverde said. "I just wanted to say that, at this point, it is not certain that we will be passing a full budget by June."

"But the governor and our federal delegation and I are hopeful that additional federal relief will be passed by late June or early July."

The school budget will have to be finalized alongside the town's budget on June 22.

**NOTICE OF VIRTUAL PUBLIC HEARING
TOWN OF EAST GREENWICH
TOWN COUNCIL
PROPOSED ORDINANCE AMENDMENT
ALCOHOLIC BEVERAGES
JUNE 22, 2020
7:00PM
REMOTE VIRTUAL MEETING VIA ZOOM**

The Town Council will hold a VIRTUAL PUBLIC HEARING on Monday, June 22nd at 7:00 PM during a REMOTE VIRTUAL MEETING VIA ZOOM relative to a proposed ordinance to amend Chapter 15 Alcoholic Beverages (as amended), Section 15-2 Consumption or possession in public prohibited; Section 15-8 Outdoor Sidewalk Liquor Service and to add Section 15-9 Temporary Expansion of Restaurant Service Area.

The Town Council of the Town of East Greenwich hereby ordains:

Section 1. Chapter 15 of the Code of the Town of East Greenwich is hereby amended to read as follows:

Sec. 15-2. Consumption or possession in public prohibited.

- A. It shall be unlawful for any person to have in his possession any open bottle, open can, drinking glass or drinking cup containing an alcoholic beverage of any kind while on any public street, public highway, public sidewalk or on any public lands in the Town, including but not limited to recreational areas and public places of assembly.
- B. It shall be unlawful for any person to consume alcoholic beverages of any kind in the Town while on any public street, public highway or on any public lands in the Town, including but not limited to recreational areas and public places of assembly.
- C. It shall be unlawful for any person to have in his possession any alcoholic beverages while on any lands or in any buildings owned by the Town and used for recreational or educational purposes.
- D. Notwithstanding any other provisions of Chapter 15, the Town Council may at any time grant permission for the consumption and/or possession of alcoholic beverages on any land, including sidewalks, or in any building owned by the Town and used for recreational or educational purposes, under the terms and conditions as specified by the Town Council.
- E. Notwithstanding any other provisions of Chapter 15, the Town Manager and Building Official may permit the expansion of a restaurant service area into sidewalks and other public areas, as set forth in Sec. 15-9.

Sec. 15-8. Outdoor Sidewalk Liquor Service.

Upon approval by the Town Council of an application for outdoor sidewalk liquor service, the holder of a valid BV liquor license may serve liquor at an outside table only in conjunction with the service of a full meal. The liquor must be served by a server employed by the license holder and may only be served with a meal. This service may not be provided to patrons waiting to be seated, but only for those patrons actually seated who have or will be ordering a meal. The service of liquor alone without a meal at an outside table is strictly prohibited. This service may be provided seven days a week, from 11:00 a.m. to 11:00 p.m. Applications may be granted annually for the period of December 1 through November 30. An application fee of \$150 shall accompany all applications for this service. The tables with outdoor sidewalk liquor service shall be separated from the rest of the sidewalk area by a temporary physical barrier. This service may be revoked at any time without the right to a hearing at the sole discretion of the Town Council.

A license shall not be required in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Sec. 15-9.

Sec. 15-9. Temporary Expansion of Restaurant Service Area.

- 1. Notwithstanding anything to the contrary in the Code, restaurants located in Town are authorized to temporarily expand their service areas into sidewalks and/or adjacent public or private areas, subject to the following conditions:
 - a. Expansion must be pursuant to and in accordance with any executive orders issued by Governor Gina Raimondo, directives of the Rhode Island Dept. of Health, Dept. of Business Regulation, or any other state agency, including without limitation all of the rules set forth in the documents entitled 'Phase I Guidelines for Restaurants' and 'Phase I Non-Critical Retail Guidelines,' available at www.reopeningri.com.
 - b. Expansion shall be strictly temporary and shall be permitted only so long as any executive orders, directives, and/or guidelines related to COVID-19 and social distancing are in effect. The Town reserves the right to take enforcement action with respect to licensing and/or zoning against any establishment that fails to restore the conditions of the premises to what was permitted before social distancing measures were required.
 - c. Expansion must be administratively approved by the Town Manager and Building Official following submittal of the Town's "Outdoor Restaurant Temporary Seating Request" form and all required supporting documents OR the Town's "Temporary Outdoor Retail Expansion Request" form and all required supporting documents as applicable.
 - d. Where expansion into an adjacent area not owned by the Town is proposed, the applicant shall provide written authorization from the landowner.
 - e. Before temporary expansion into a public area is authorized, the applicant shall provide proof of liability insurance from a company licensed to do business in the state and in a form satisfactory to the town solicitor, of no less than \$1,000,000.00 protecting the town for all claims and causes of action for personal injury or property damage resulting from use of this license.
 - f. All applicable life safety codes must be satisfied.
 - g. Expansion shall not result in an increase in capacity beyond what is currently permitted.
 - h. Hours of operation will be limited to 11:00 AM to 11:00 PM, provided that the Town Manager may require an earlier closing time when restaurants are in close proximity to residential zoning districts.
 - i. The applicant shall agree in writing that temporary authorization to expand shall not confer any vested rights to continue such expanded use after social distancing measures are no longer in effect.
 - j. Appeals of approved or denied temporary expansion permits may be submitted to the East Greenwich Town Council.

Section 2. This ordinance shall become effective upon adoption and shall expire on November 30, 2020, unless renewed by the Town Council in the same manner as the enactment of a new ordinance.

All interested persons are invited to attend the Virtual Public Hearing and be heard.

Modifications to the proposed amendment may occur as a result of comments received during the hearing process.

To Access by Computer, Laptop, Tablet or Mobile Device:

Go to Zoom.us on the date and time stated, click "Join a Meeting" and enter Webinar ID: 813 8951 1485

To Access by Telephone:

US: +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799 or +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or 888 475 4499 (Toll Free) or 877 853 5257 (Toll Free)

Webinar ID: 813 8951 1485

International numbers available: <https://us02web.zoom.us/j/kBPMWVZzz>

Individuals requesting services for the hearing impaired must notify the Town Clerk at (401) 886-8604 via RI Relay (800-745-5555 TTY) or in writing, at least seventy-two (72) hours in advance of the hearing date.

By Order of the Town Council



Elizabeth Amelotte
East Greenwich High School

Congratulations
on 11 of your
accomplishments
to far.



Sarah Turchetta
East Greenwich High School

Even though it's not the ending you hoped for, it sure was a fabulous high school career!

Congrats!

NOTICE OF VIRTUAL PUBLIC HEARING
TOWN OF EAST GREENWICH TOWN COUNCIL
PROPOSED ORDINANCE AMENDMENT
ALCOHOLIC BEVERAGES
JUNE 22, 2020
7:00PM

REMOTE VIRTUAL MEETING VIA ZOOM

The Town Council will hold a VIRTUAL PUBLIC HEARING on Monday, June 22nd at 7:00 PM during a REMOTE VIRTUAL MEETING VIA ZOOM relative to a proposed ordinance to amend Chapter 260 Zoning (as amended), Article VI Off-street parking regulations, Section 260-19 Applicability and Article XI Historic districts, Section 260-59 Applicability, certificates required.

The Town Council of the Town of East Greenwich hereby ordains:

Section 1. Chapter 260 of the Code of the Town of East Greenwich is hereby amended to read as follows:

Article VI – Off-Street Parking Regulations

Sec. 260-19. Applicability.

A. Existing structures and uses. Off-street parking spaces associated with any existing building or use shall be maintained so long as the existing building or use remains.

B. Alterations, additions, changes of use. All new vehicular use areas, those altered or improved subsequent to the adoption of these regulations, and structures that are enlarged or whose use is changed such that an increase in required off-street parking results (per § 260-20, Table of Required Off-Street Parking Spaces) shall be subject to the provisions of this article and shall be required to submit a parking plan as described under § 260-21 of this article.

C. Nonconforming parking.

(1) Where parking spaces are provided and maintained in connection with a building or use legally existing at the time this article became effective and are insufficient to meet the requirements for the use as now set forth by this article, such lots will be considered legally nonconforming.

(2) Where extensions, additions or enlargements to the building or use are contemplated, no such extension may be made unless the applicant can demonstrate compliance with the provisions of this article through the submission of a parking plan as detailed under § 260-21 of this article.

D. Exemptions. Any property which provides at least 50% of the required parking for the building or use and is destroyed by fire or natural causes may be restored to its original use, provided that the floor area is not increased without conforming to the parking requirements of this article.

E. Parking requirements may be suspended in whole or in part for restaurants and retailers in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Section 15-9.

Article XI – Historic Districts

Sec. 260-59 Applicability; certificates required.

A. This article shall be applicable to any property described in § 260-58, including developed and vacant sites.

B. Structures and accessories. A certificate is necessary for construction, alteration, repair, relocation, removal or demolition of new or proposed structures and accessories for all of the following conditions:

(1) A building permit or demolition permit is required for such work or the work proposed will affect the exterior appearance of the structure or its appurtenances. The Building Official may not issue a permit until the Commission has granted a certificate under the provisions of this article.

(2) The proposed project is for exterior work.

(3) The proposed project is not a replacement-in-kind.

C. Stone walls. A certificate is necessary for the alteration, relocation and/or demolition of any stone wall located within a historic district or on a listed outlying property per § 260-58B above, whether or not a building permit is required for such work. No work on an applicable stone wall may begin until the Commission has issued a certificate in accordance with the provisions of this article.

D. Additional regulations. The regulations pertaining to the various zoning districts which may be included within any historic district or which may apply to the outlying property identified in § 260-58B shall apply, together with the additional requirements as set forth in this section and this article.

E. A certificate of appropriateness need not be obtained in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Section 15-9, provided that no permanent structure or addition to the structure is erected, and further provided that no removal of existing structural elements or appurtenances shall be allowed.

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By Order of the Town Council

Leigh A. Carney, CMC
Town Clerk

our country's history"

Similarly, Attorney General Peter Neronha issued a statement encouraging protesters to continue their actions, despite state mandates against social gatherings meant to protect the community from COVID-19, and championed the idea that Rhode Island institutions were fundamentally racist.

"As we acknowledge and voice our collective

always been there. It's been more prevalent over the last 15 years," Brown said. "There's been a gradual movement toward how we're viewed by the public, so we can adjust policy and procedure to better serve them, and the public has a much better understanding of the use of force [than they used to]."

"I think overall the public has a better understanding and we have evolved," Brown



Photo by Allie Lewis

A peaceful protest ensued in South Kingstown on Monday.

grief and outrage over the killing of George Floyd in Minneapolis last week, we in law enforcement must also keep our focus on working every day to redress the wrongs caused by centuries of systemic and institutional racism that permeate every aspect of American life and, in particular, the criminal justice system," Neronha said. "As Rhode Island's chief law enforcement official, I am committed to protecting the right of all Rhode Islanders to peacefully assemble and protest – as they should in this painful moment in our nation's history."

Neronha, unlike McKee, did take the time to single out violent protests specifically as being unacceptable.

"The lawless, violent and destructive acts that took place in Providence last night do nothing but hurt our communities, exploit the pain felt by peaceful protesters and distract us from pursuing that important work," Neronha said. "I trust in my fellow Rhode Islanders to rise above this violence and to work together toward the common goal of ensuring that every person is treated with the dignity and respect due to every human being, regardless of the color of their skin."

Whatever the politics of government officials

said. "We communicate better with public. Yes, there is a necessity of use of force, but it can be controlled. It's a close-knit community here, and many of our members are residents. We're lucky to be kind of insulated. Were in a unique position."

"We just try to forge ahead. We're a small department," Brown added. "And we'll work with community to be the type of department they would be proud of."

The town council will also be attempting to forge ahead, and to ensure a solid foundation for positive relations across the community. There will likely be a discussion on the topic the recent unrest and fostering better communication at an upcoming town council meeting. "There's so many reactions that a person can have to this, personally and professionally, and they're all intertwined," Schwager said. "As an elected official, I think we're going to bring this up as a point of discussion and review what the town can do. We'll see how we can make a contribution."

Notices



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HAEL, estate:
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NOTICE OF VIRTUAL PUBLIC HEARING
TOWN OF EAST GREENWICH TOWN COUNCIL
PROPOSED ORDINANCE AMENDMENT
ALCOHOLIC BEVERAGES
JUNE 22, 2020
7:00PM

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Article VI – Off-Street Parking Regulations

Sec. 260-19. Applicability.

- A. Existing structures and uses. Off-street parking spaces associated with any existing building or use shall be maintained so long as the existing building or use remains.
- B. Alterations, additions, changes of use. All new vehicular use areas, those altered or improved subsequent to the adoption of these regulations, and structures that are enlarged or whose use is changed such that an increase in required off-street parking results (per § 260-20, Table of Required Off-Street Parking Spaces) shall be subject to the provisions of this article and shall be required to submit a parking plan as described under § 260-21 of this article.
- C. Nonconforming parking.

- (1) Where parking spaces are provided and maintained in connection with a building or use legally existing at the time this article became effective and are insufficient to meet the requirements for the use as now set forth by this article, such lots will be considered legally nonconforming.
- (2) Where extensions, additions or enlargements to the building or use are contemplated, no such extension may be made unless the applicant can demonstrate compliance with the provisions of this article through the submission of a parking plan as detailed under § 260-21 of this article.

D. Exemptions. Any property which provides at least 50% of the required parking for the building or use and is destroyed by fire or natural causes may be restored to its original use, provided that the floor area is not increased without conforming to the parking requirements of this article.

E. Parking requirements may be suspended in whole or in part for restaurants and retailers in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Section 15-9.

Article XI – Historic Districts

Sec. 260-59 Applicability; certificates required.

- A. This article shall be applicable to any property described in § 260-58, including developed and vacant sites.
- B. Structures and accessories. A certificate is necessary for construction, alteration, repair, relocation, removal or demolition of new or proposed structures and accessories for all of the following conditions:
 - (1) A building permit or demolition permit is required for such work or the work proposed will affect the exterior appearance of the structure or its appurtenances. The Building Official may not issue a permit until the Commission has granted a certificate under the provisions of this article.
 - (2) The proposed project is for exterior work.
 - (3) The proposed project is not a replacement-in-kind.
- C. Stone walls. A certificate is necessary for the alteration, relocation and/or demolition of any stone wall located within a historic district or on a listed outlying property per § 260-58B above, whether or not a building permit is required for such work. No work on an applicable stone wall may begin until the Commission has issued a certificate in accordance with the provisions of this article.
- D. Additional regulations. The regulations pertaining to the various zoning districts which may be included within any historic district or which may apply to the outlying property identified in § 260-58B shall apply, together with the additional requirements as set forth in this section and this article.

E. A certificate of appropriateness need not be obtained in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Section 15-9, provided that no permanent structure or addition to the structure is erected, and further provided that no removal of existing structural elements or appurtenances shall be allowed.

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All interested persons are invited to attend the Virtual Public Hearing and be heard.

Modifications to the proposed amendment may occur as a result of comments received during the hearing process.

Legal Notices



TOWN OF EAST GREENWICH RHODE ISLAND DEPARTMENT OF PUBLIC WORKS

REQUEST FOR QUALIFICATIONS

is hereby given sealed Request For Qualifications (RFQ's) will be received by the Town Clerk of the Town of East Greenwich, Rhode Island, at their office in Town Hall, 125 Main Street, East Greenwich, Rhode Island, until 2:00 P.M. on the prevailing time, June 18, 2020 for the following:

ENGINEERING AND ARCHITECTURAL SERVICES

The above work, known as "RFQ" is to be performed in accordance with the specification. The work to be performed under contract consists of providing all plant, labor, material, product, service, transportation, and incidentals, related and overhead items, performing all work required for the RFQ, in accordance with the specifications, including the work on for RFQ's and the which are hereby made of the specifications. for the above work be made on forms provided by the Town Clerk. Specifications, Contract Documents, Form of RFQ's may be obtained weekdays except on public holidays, between the hours of 9:00 A.M. and 4:00 P.M. at the offices of the:

**Town Clerk
Town Hall
125 Main Street
East Greenwich,
R. I. 02818**

The Town of East Greenwich through its Town Clerk reserves the right to accept any or all RFQ's or any combination thereof, to waive defects in any or all RFQ's or to accept any combination thereof deemed to be in the best interest of the Town of East Greenwich. "Individuals requesting interpreter services

should contact the Town Clerk's office at (401) 886-8606 via RI Relay #711 (800-745-5555 TTY) or in writing at least forty eight (48) hours in advance of the scheduled bid opening.

STATE OF RHODE ISLAND PROBATE COURT OF THE TOWN OF EAST GREENWICH NOTICE OF MATTERS PENDING AND FOR HEARING IN SAID COURT

The court will be in session at TOWN HALL, COUNCIL CHAMBERS on the dates specified in notices below at 9:00 A.M. for hearing said matters

FUSCO, MICHAEL, estate: Petition for Probate of Will; for hearing June 18, 2020.

ST. JEAN, BERNARD P. a/k/a BERNARD PAUL ST. JEAN, estate: First and Final Account of Executrix; for hearing June 18, 2020.

Individuals requiring interpreter services should contact the Town Clerk's office at (401) 886-8606 via RI Relay #711 (800-745-5555 TTY) or in writing at least 48 hours before the hearing.

**DIANNE POTTER
DEPUTY TOWN CLERK**

STATE OF RHODE ISLAND PROBATE COURT OF THE TOWN OF EAST GREENWICH NOTICE

CLEMENT, IRVING H. a/k/a IRVING HENRY CLEMENT, estate: Florence C. Clement of the Town of East Greenwich has qualified as Executrix; creditors must file their claims in the office of the probate clerk within the time required by law beginning June 4, 2020.

WILKINSON, DONALD PATON a/k/a DONALD P. WILKINSON, estate: Cristina W. Trainer of the City of Cranston and Christine M. King of the Town of East Greenwich have qualified as Co-Executors; creditors must file their claims in the office of the probate clerk within the time required by law beginning June 4, 2020.

**DIANNE POTTER
DEPUTY TOWN CLERK**

NOTICE OF VIRTUAL PUBLIC HEARING

TOWN OF EAST GREENWICH

TOWN COUNCIL

PROPOSED ORDINANCE AMENDMENT

ZONING

JUNE 22, 2020

7:00PM

REMOTE VIRTUAL MEETING VIA ZOOM

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- E. Parking requirements may be suspended in whole or in part for restaurants and retailers in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Section 15-9.

Article XI – Historic Districts

Sec. 260-59. Applicability; certificates required.

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- C. Stone walls. A certificate is necessary for the alteration, relocation and/or demolition of any stone wall located within a historic district or on a listed outlying property per § 260-58B above, whether or not a building permit is required for such work. No work on an applicable stone wall may begin until the Commission has issued a certificate in accordance with the provisions of this article.
- D. Additional regulations. The regulations pertaining to the various zoning districts which may be included within any historic district or which may apply to the outlying property identified in § 260-58B shall apply, together with the additional requirements as set forth in this section and this article.
- E. A certificate of appropriateness need not be obtained in connection with a duly-authorized temporary expansion of a restaurant service area as provided for in Section 15-9, provided that no permanent structure or addition to the structure is erected, and further provided that no removal of existing structural elements or appurtenances shall be allowed.

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By Order of the Town Council

Leigh A. Carney, CMC
Town Clerk

ORDINANCE NO. (assigned by Town Clerk)

ADOPTED:

AN ORDINANCE TO AMEND THE CODE OF THE TOWN OF EAST GREENWICH, CHAPTER 260 THEREOF, ENTITLED “ZONING”, ARTICLE VI “OFF-STREET PARKING REGULATIONS”, SECTION 260-19 “APPLICABILITY” AND ARTICLE XI “HISTORIC DISTRICTS”, SECTION 260-59 “APPLICABILITY, CERTIFICATES REQUIRED”.

The Town Council of the Town of East Greenwich hereby ordains:

Section 1. Chapter 260 of the Code of Ordinances of the Town of East Greenwich, titled “Zoning” is hereby amended to read as follows:

Article VI – Off-Street Parking Regulations

Sec. 160-19. Applicability.

A. Existing structures and uses. Off-street parking spaces associated with any existing building or use shall be maintained so long as the existing building or use remains.

B. Alterations, additions, changes of use. All new vehicular use areas, those altered or improved subsequent to the adoption of these regulations, and structures that are enlarged or whose use is changed such that an increase in required off-street parking results (per § 260-20, Table of Required Off-Street Parking Spaces) shall be subject to the provisions of this article and shall be required to submit a parking plan as described under § 260-21 of this article.

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Article XI – Historic Districts

Sec. 260-59

Applicability; certificates required.

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Town of East Greenwich
PLANNING BOARD

PO Box 111
East Greenwich, RI 02818
Phone (401) 886-8645
www.eastgreenwichri.com

DECISION
Proposed Zoning
Ordinance Amendments

The East Greenwich Planning Board hereby makes the following findings of fact:

WHEREAS both the State of Rhode Island and the Town of East Greenwich have issued State of Emergency declarations in connection with the COVID-19 outbreak, and

WHEREAS the COVID-19 pandemic has adversely affected commerce, especially the local restaurant and retail sectors, and

WHEREAS Rhode Island's Governor has provided for reopening such businesses in a limited and gradual way and the Town seeks to take additional measures to support local business, and

WHEREAS the referenced local measures include amendments to the Town's Zoning Code (Chapter 260 of the Town Code) and to the provisions for sale and consumption of alcoholic beverages (Chapter 15 of the Town Code) to relax certain restrictions and make temporary expansion accommodations to promote and encourage economic activity, and

WHEREAS per Section 260-82 of the Town's Zoning Code, sub-section D(1), the Planning Board has reviewed the proposed amendments to the Zoning Code and assessed their general consistency with the Town's Comprehensive Community Plan, and

WHEREAS the East Greenwich Planning Board's required review occurred in a public meeting on June 3, 2020, and

WHEREAS the goals stated in the Comprehensive Community Plan, particularly in Chapter 7, Economic Development, call broadly for the Town's support of downtown – including Main Street and the Waterfront – as a unique place for commercial activity that includes restaurants and retailers, and

WHEREAS the Town's economic development goals also call for encouraging expansion of existing businesses to enhance employment opportunities in Town, and

WHEREAS specifically, Economic Development Objectives 1, 2 and 5 of the Comprehensive Plan (which call respectively for the Town to support the Chamber of Commerce and the downtown merchants, to promote and enhance our retail and restaurant activity, and to identify opportunities for business expansion so that the tax base might be broadened, thereby reducing dependence on residential tax revenues) are all served by the proposal.

FURTHER, having considered that local Executive Order 20-1 provided for temporary expansion of restaurant and retail service areas so that certain economic activities can resume, the Town of East

Greenwich Planning Board hereby affirms that it is also necessary and desirable to codify the Executive Order provisions in an Ordinance,

NOW THEREFORE, the Planning Board of the Town of East Greenwich hereby finds that the proposed revisions to Articles VI and XI of the Zoning Code, as drafted:

Are consistent with the Town of East Greenwich Comprehensive Community Plan, and


The Planning Board of the Town of East Greenwich hereby favorably recommends the revisions to the East Greenwich Town Council for adoption.

Motion by: B. Lupovitz

Motion Seconded By: K. Murphy

VOTE: 5-0-0 Ginsburg, Lupovitz, Pels, Murphy + Jautakis
in favor.

By Order of the Planning Board:



Nathaniel Ginsburg, Vice-Chair

11/9/20

Date



Town of East Greenwich
PLANNING BOARD

PO Box 111
East Greenwich, RI 02818
Phone (401) 886-8645
www.eastgreenwichri.com

Memorandum

June 4, 2020

TO: The Honorable East Greenwich Town Council

FROM: Nathaniel Ginsburg, Vice-Chair, East Greenwich Planning Board

RE: Proposed Zoning Amendments, specifically revisions to Articles VI and XI of the Zoning Code

The East Greenwich Planning Board reviewed the referenced proposed amendments, as drafted by our Town Solicitor's office, at our regular June 3, 2020 meeting. The Planning Board unanimously supports adoption of the draft revisions and I am writing to favorably recommend them to you.

The Planning Board discussed the specific changes proposed to Sections 260-19 and 260-59 in some detail. We conducted our review in the context of existing COVID-19-related Executive Orders at the State level as well as local Executive Order 20-1, dated May 13, 2020. Our conversation was further rounded out by a review of the draft amendments to Section 15 of the Town Code, "Alcoholic Beverages," which we understand is a companion piece to the zoning amendments.

While we are now prepared to favorably recommend the proposed Ordinances, we thought it was important to provide details of our discussion as this might assist you in refining these new provisions or clarifying for staff and management exactly how they should be implemented and enforced. We offer the following highlights:

- 1) The provision that existing capacities at local businesses shall not be increased by the new temporary provisions is extremely important given what has been learned over the last year about the Town's downtown parking deficit. While the Town has limited enforcement resources, special attention should be paid throughout the "temporary expansion period" to the capacity limits at each business. If possible, the Town might consider developing a proactive inspection and enforcement protocol through November 30, 2020 to ensure that all affected businesses remain compliant. We understand there is an initial inspection when

the temporary expansion applications are filed, but we have learned from experience that these capacities tend to creep upward over time so it is best to stay vigilant. This is important not just from a parking shortage perspective but also as a matter of life safety and public welfare. It would obviously be dangerous to allow seating or display area expansions to spread or broaden into public ways or parking areas such that vehicular and pedestrian conflicts are unavoidable or safe passage, especially in terms of ADA access, is compromised.

- 2) A number of Board members were concerned about liabilities to the Town that might emerge from increased sidewalk use for seating and/or display. Staff explained that all applicants for sidewalk expansions are required to provide proof of insurance and a signed indemnification. This improves our comfort level but in terms of implementation, we would simply stress that all local safety codes and, where relevant, RI DOT regulations and requirements are met or fulfilled to reduce our exposure to the greatest extent possible.
- 3) As businesses will apparently be able to operate outdoors until 11:00 PM, adequate site lighting will be important. Staff indicates they visit each site proposed for expansion, but this happens during daylight. It may be difficult to fully assess adequacy of illumination in an initial visit so this is again something that should be part of a routine enforcement program to ensure that nighttime use of both public sidewalks and private lots is appropriate and safe.
- 4) Finally, we would like to note that in the proposed revisions to Section 15 of the Town Code, specifically at Section 15-8, a sentence has been added that states, "A license shall not be required in connection with a duly authorized temporary expansion of a restaurant service area as provided for in Sec. 15-9." The Board unanimously found this language to be too vague as it almost seems to imply that literally NO license is required. Obviously temporary expansions are only available to existing businesses that already at least have a valid BV license. There is probably an easy way to clarify the intent here.

We hope you find these comments useful. I attach our formal recommendation separately. I am happy to answer any questions or provide additional details if desired. Thank you for the opportunity to comment. Best of luck as you move this initiative forward.



Town of East Greenwich, RI

TOWN COUNCIL AGENDA TRANSMITTAL FORM

Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
Discussion and review of the Town Manager's proposed municipal budget program for FY 2021.
2. Submitted by (List department and individual, if necessary)
Leigh Carney, Town Clerk
3. Provide a brief description of the item and why it is on the agenda
Discussion and review of the Town Manager's proposed municipal budget program for FY 2021.

RIGL 44-5-11.8

RIGL 44-3-65

RIGL 44-3-3

4. Provide a suggested Action
Review and public comments
5. Contact person and phone number for questions.
Andrew E Nota, 401-886-8665

ATTACHMENTS:

[Town Manager Proposed Budget Message 05.15.20](#)

[Town Manager Final Expenditure Details 05.26.20](#)

[Town Manager Presentation 05.26.20](#)

[Town Manager Presentation 06.01.20](#)

[Town Manager Presentation 06.08.20](#)

[2020.06.15 Town Council - Fund Balance Memorandum.pdf](#)

[2020.06.15 Fund Balance policy - school.pdf](#)

[2020.06.15 Town Council - Personal Property Tax Exemption Memorandum.pdf](#)

[2020.06.15 PPScenarios_Exemption_Rates - 1.pdf](#)

[2020.06.15 Final - Budget Work Session 6-15-2020 summary.pdf](#)

[2020.06.22 Final - Budget Work Session Summary.pdf](#)

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



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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 Corenthal |
| 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 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 weighing 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 24th. 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 the 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 \$36.40 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 and 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 finally for the 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 20th 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.

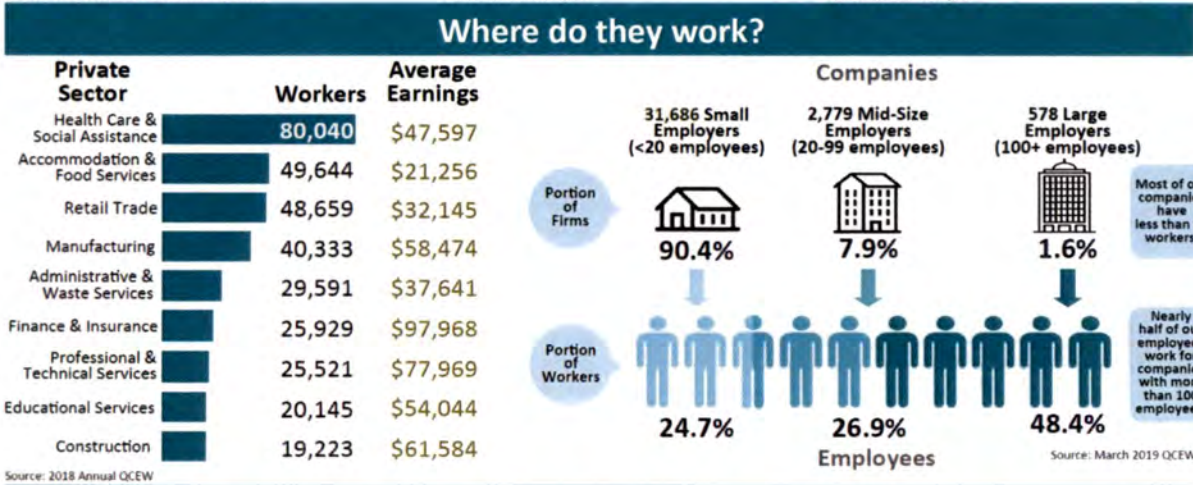
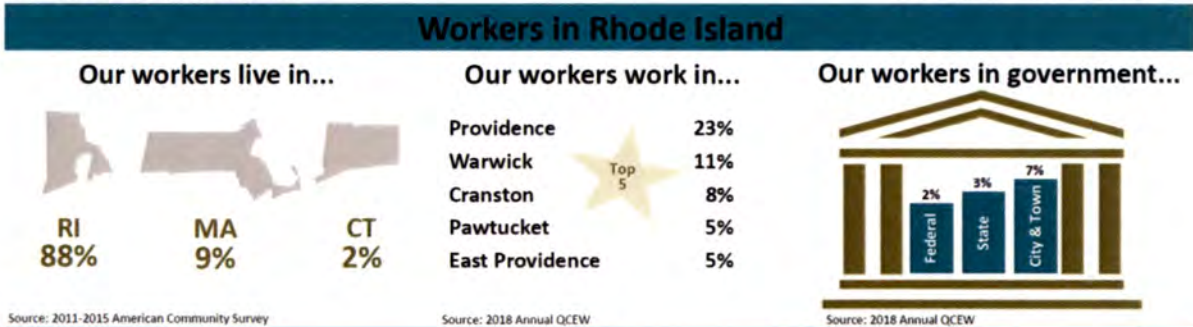
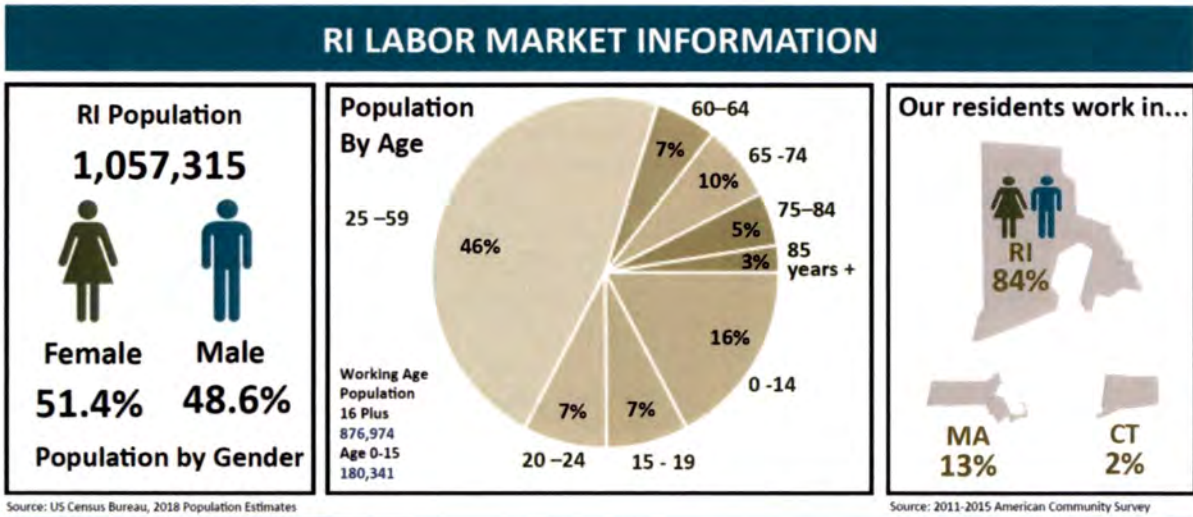
Since the turn of the millennium, the Town has become home to a wide-array of medical buildings and the New England Institute of Technology. The waterfront businesses and marinas are among the most prosperous in the State. Recreational opportunities are abundant with access to Scalloptown Park and the 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 2020 (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 |
| Total | | | | | 506.01 |

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 K-12 | Inc./ (Dec.) | Year | Students K-12 | Inc./ (Dec.) | Year | Students 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) |
| Ten - Year Increase | | | | 165 | Estimated 5-year Mid-Level Projection Increase | | | 35 |
| Average Annual Increase | | | | 16.5 | Average Annual Increase | | | 7 |

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 budget increase, totals a net impact of \$1,012,205.

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

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 2017-2018 | | Population Growth 2017-2018 | | Unemployment Rate 2018 Annual Average | |
| Rhode Island | 0.8% | Rhode Island | 0.1% | Rhode Island | 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)

| <u>Population</u> | <u>1990</u> | <u>2000</u> | <u>2018</u> |
|---|------------------|------------------|-------------|
| 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 |
| <u>Educational Attainment</u> | <u>1990</u> | <u>2000</u> | <u>2018</u> |
| 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% |
| <u>Median Household Income</u> | <u>1990</u> | <u>2000</u> | <u>2018</u> |
| | \$32,181 | \$42,090 | \$63,296 |
| <u>Annual Average Labor Force Estimates</u> | <u>2006</u> | <u>2009</u> | <u>2018</u> |
| 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)

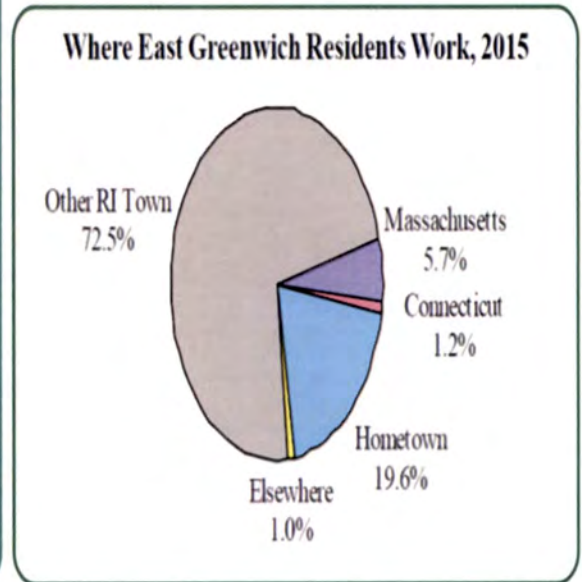
| Population | 1990 | 2000 | 2018 |
|---|--------------|--------------|--------------|
| Total Population | 11,865 | 12,948 | 13,073 |
| Male | 5,734 | 6,267 | 6,248 |
| Female | 6,131 | 6,681 | 6,825 |
| 16 years + | 9,307 | 9,818 | 9,980 |
| 21 years + | 8,519 | 9,087 | 9,298 |
| 65 years + | 1,448 | 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 |
| Educational Attainment | 1990 | 2000 | 2018 |
| 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% |
| Median Household Income | 1990 | 2000 | 2018 |
| | \$50,896 | \$70,063 | \$113,125 |
| Annual Average Labor Force Estimates | 2006 | 2009 | 2018 |
| 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 | | <u>2018</u> |
| Percent of Population that Speak Only English or Another Language & English either 'well' or 'very well' | | 99.3% |
| Percent of Population that Speak English 'not well' or 'not at all' | | 0.7% |
| <u>Language Spoken:</u> | | |
| Speak Spanish | | 0.0% |
| Speak Other Indo-European | | 0.2% |
| Speak Asian/Pacific Islander | | 0.6% |
| Speak Other Languages | | 0.0% |



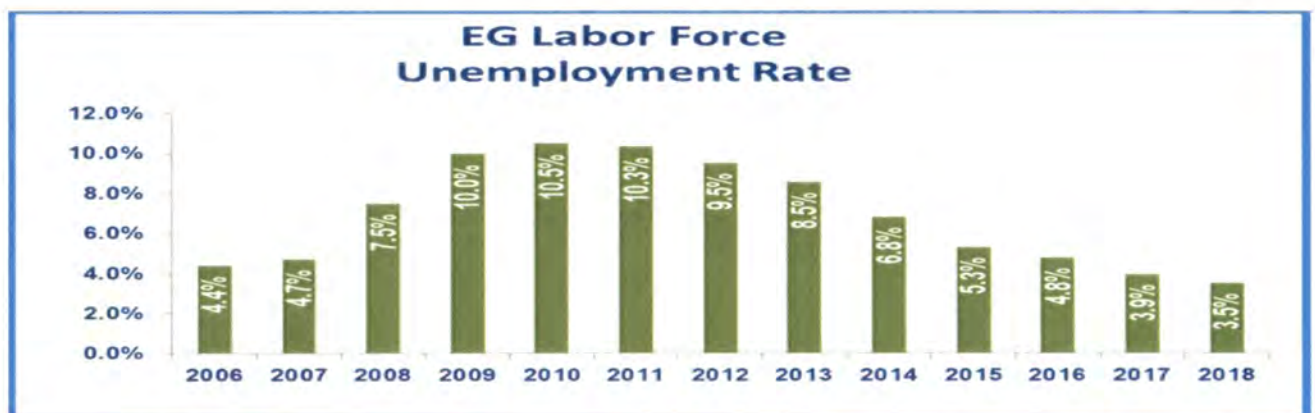
Employment (Updated March – April 2020)

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 7th, 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 |
| Total | 119,728 | 103,644 | 10,910 | 14,925 | 8,565 |
| 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)

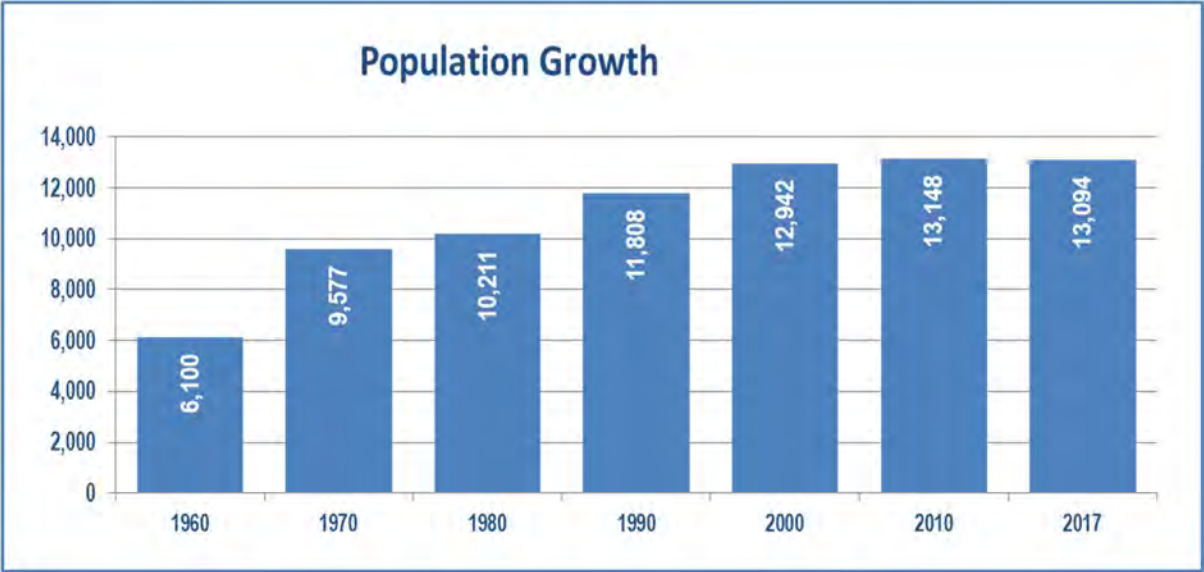
| Rhode Island Labor Force Statistics Seasonally Adjusted | | | | | |
|--|-------------|-------------|------------|--------------|-------------------|
| Month | Year | Labor Force | Employment | Unemployment | Unemployment Rate |
| March | 2020 | 566,605 | 540,271 | 26,334 | 4.6 |
| February | 2020 | 558,531 | 539,751 | 18,780 | 3.4 |
| January | 2020 | 557,583 | 538,637 | 18,946 | 3.4 |
| 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 | 2017 | 552,083 | 527,711 | 24,372 | 4.4 |
| February | 2017 | 551,909 | 527,291 | 24,618 | 4.5 |
| January | 2017 | 551,878 | 526,824 | 25,054 | 4.5 |
| 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 | 2007 | 574,043 | 546,743 | 27,300 | 4.8 |
| February | 2007 | 574,367 | 547,183 | 27,184 | 4.7 |
| January | 2007 | 574,635 | 547,423 | 27,212 | 4.7 |

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

| | Jan. | Feb. | Mar. |
|---|--------------|--------------|--------------|
| TOTAL NONFARM | 493.3 | 498.4 | 493.2 |
| Total Private | 426.8 | 431.7 | 426.8 |
| | 435.6 | 440.6 | 435.1 |
| Trade, Transportation & Utilities | 77.5 | 76.6 | 76.6 |
| 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 |
| Information | 5.8 | 5.5 | 5.5 |
| Publishing Industries (except Internet) | 1.4 | 1.4 | 1.4 |
| Financial Activities (including Real Estate) | 35.1 | 35.7 | 35.5 |
| 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 |
| Professional & Business Services | 66.5 | 66.3 | 65.0 |
| 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 |
| Educational & Health Services | 108.0 | 112.8 | 111.7 |
| 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 |
| Leisure & Hospitality | 54.5 | 55.5 | 52.4 |
| 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 |
| Other Services | 21.7 | 21.5 | 22.0 |
| Government | 66.5 | 66.7 | 66.4 |
| 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 East Greenwich 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 |
|---------------------------|-------------|----------------|-------------|----------------|-------------|----------------|
| Total Population | 12,942 | 100 | 13,148 | 100 | 13,094 | 100 |
| SEX AND AGE | | | | | | |
| Male | 6,267 | 48.42% | | | 6,299 | 48.10% |
| Female | 6,681 | 51.62% | | | 6,795 | 51.90% |
| Under 5 years | 755 | 5.83% | 576 | 4.38% | 551 | 4.21% |
| 5 to 9 years | 1,109 | 8.57% | 967 | 7.35% | 1,080 | 8.25% |
| 10 to 14 years | 1,098 | 8.48% | 1,159 | 8.82% | 1,141 | 8.71% |
| 15 to 19 years | 811 | 6.27% | 975 | 7.42% | 873 | 6.67% |
| 20 to 24 years | 392 | 3.03% | 434 | 3.30% | 448 | 3.42% |
| 25 to 34 years | 1,144 | 8.84% | 824 | 6.27% | 1,013 | 7.74% |
| 35 to 44 years | 2,295 | 17.73% | 1,712 | 13.02% | 1,643 | 12.55% |
| 45 to 54 years | 2,259 | 17.45% | 2,500 | 19.01% | 2,001 | 15.28% |
| 55 to 59 years | 787 | 6.08% | 1053 | 8.01% | 1,421 | 10.85% |
| 60 to 64 years | 542 | 4.19% | 778 | 5.92% | 796 | 6.08% |
| 65 to 74 years | 895 | 6.92% | 973 | 7.40% | 1,066 | 8.14% |
| 75 to 84 years | 605 | 4.67% | 747 | 5.68% | 642 | 4.90% |
| 85 years and over | 256 | 1.98% | 448 | 3.41% | 419 | 3.20% |
| Median Age (years) | 40.5 | | 44.6 | | 43.7 | |

Educational Attainment

| Rhode Island City & Town Educational Attainment from ACS 2018 | | | |
|---|-----------------------------------|---|---|
| City/Town | Population 25 Years & Older | Percent High School Grad. or Higher | Percent Bachelor's Degree or Higher |
| Rhode Island | 733,188 | 88.0% | 33.3% |
| 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 American Community Survey 5-Year Estimates 2014-2018 | | | |
|---|--------------------------------------|-----------------------------------|--------------------------------|
| City/Town | Median Household Income ¹ | Median Family Income ¹ | Per Capita Income ² |
| Rhode Island | \$63,296 | \$81,822 | \$34,619 |
| 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 |
| East Greenwich | \$113,125 | \$152,083 | \$60,930 |
| 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 3rd 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 Scaloptown 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

Town Manager

Memorandum

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

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

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. The full department's original request

amounted to a 10.27% increase in the General Fund. 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.

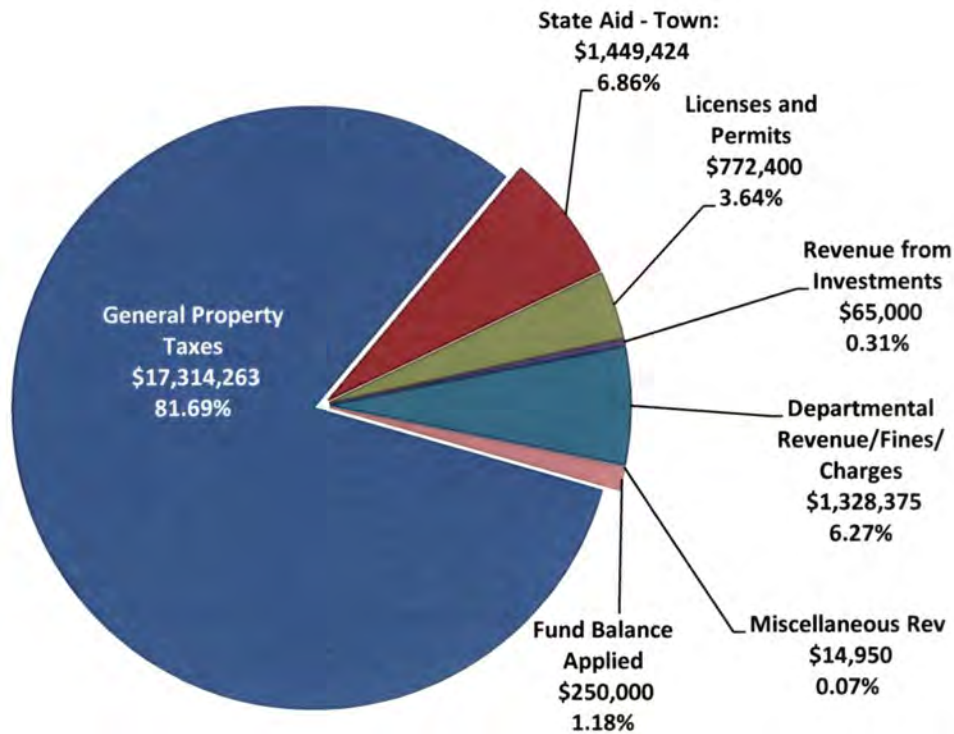
In total, this proposed budget commits nearly at 1.79% more in local tax revenue to support the public school programs and facilities than was available under last year's adopted budget.

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

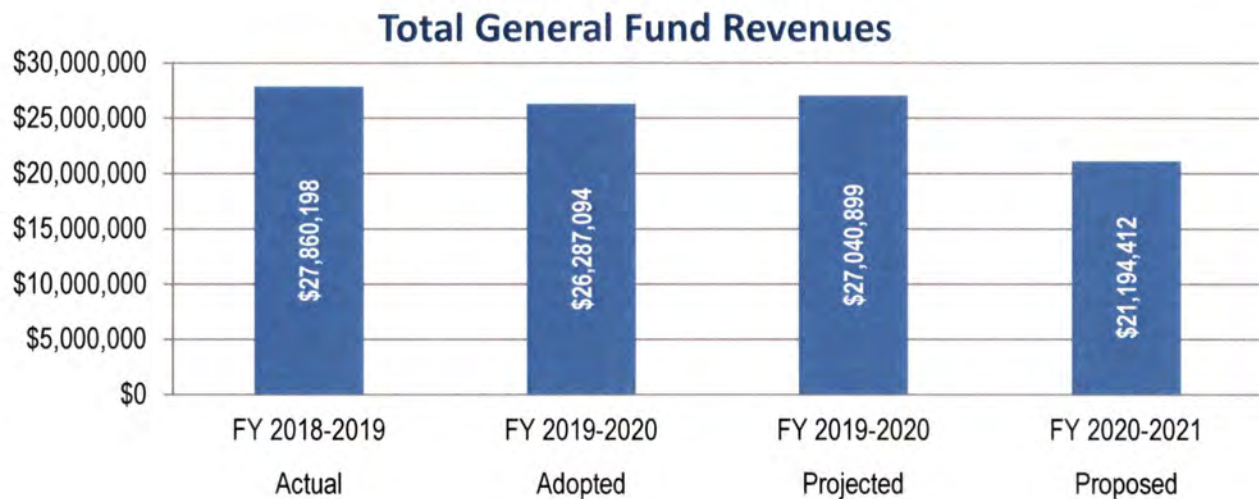
| Description | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed FY 2020-2021 |
|--|------------------------|-------------------------|---------------------------|--------------------------|
| General Property Taxes | | | | |
| Current Taxes | \$54,557,876 | \$55,400,210 | \$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 |
| Subtotal General Property Taxes | \$56,558,803 | \$57,084,295 | \$58,026,943 | \$57,906,527 |
| State Aid - Town | | | | |
| 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 |
| Subtotal State Aid - Town | \$2,910,170 | \$3,316,694 | \$2,978,947 | \$1,449,424 |
| Licenses & Permits | | | | |
| 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 |
| Subtotal Licenses & Permits | \$894,852 | \$734,300 | \$711,660 | \$772,400 |
| Revenue from Investments | | | | |
| Interest on Investments | \$50,080 | \$30,000 | \$75,000 | \$65,000 |
| Subtotal Revenue from Investments | \$50,080 | \$30,000 | \$75,000 | \$65,000 |
| Departmental Revenues/Fines/Charges | | | | |
| 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 |
| Subtotal Dept. Revenues/Fines/Charges | \$1,487,472 | \$1,391,400 | \$1,524,900 | \$1,328,375 |

*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 FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed FY 2020-2021 |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| Miscellaneous Departmental Rev | | | | |
| 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 |
| Subtotal Miscellaneous Dept Rev | \$647,948 | \$581,200 | \$574,244 | \$14,950 |
| Operating Transfers In | | | | |
| Wastewater Fund Transfer | 86,000 | 43,000 | 43,000 | 0 |
| Subtotal Operating Transfers In | \$86,000 | \$43,000 | \$43,000 | \$0 |
| Operating Transfers Out | | | | |
| 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) |
| Subtotal Operating Transfers Out | (\$35,865,812) | (\$36,893,795) | (\$36,893,795) | (\$40,592,264) |
| Fund Balance Applied | | | | |
| Fund Balance Applied | \$1,090,685 | \$0 | \$0 | \$250,000 |
| Subtotal Fund Balance Applied | \$1,090,685 | \$0 | \$0 | \$250,000 |
| Total General Fund Revenue | \$27,860,198 | \$26,287,094 | \$27,040,899 | \$21,194,412 |



Combined Revenues - All Budgeted Funds, *continued*

General Fund Revenues

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.

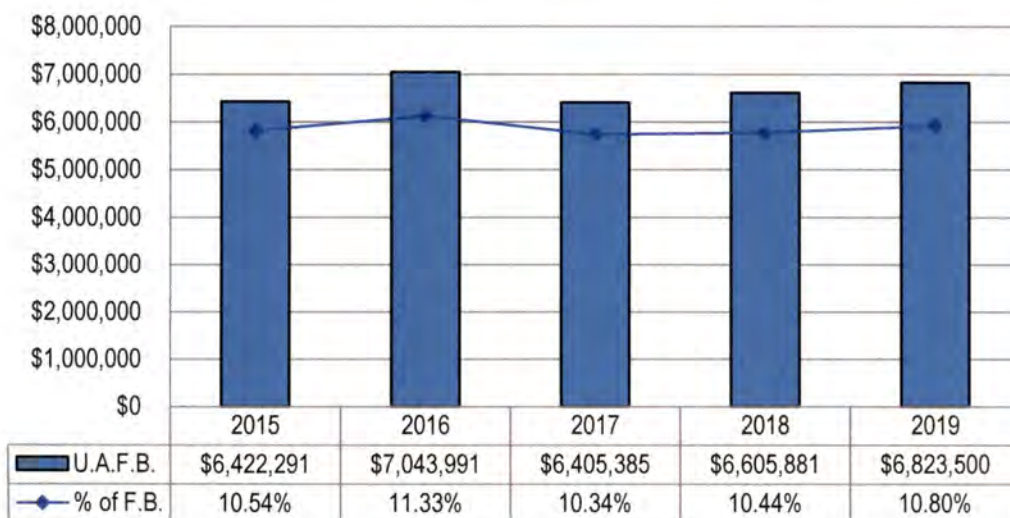
Increase in the tax need to support the outstanding bonded debt is \$671,175 over the prior fiscal year.

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

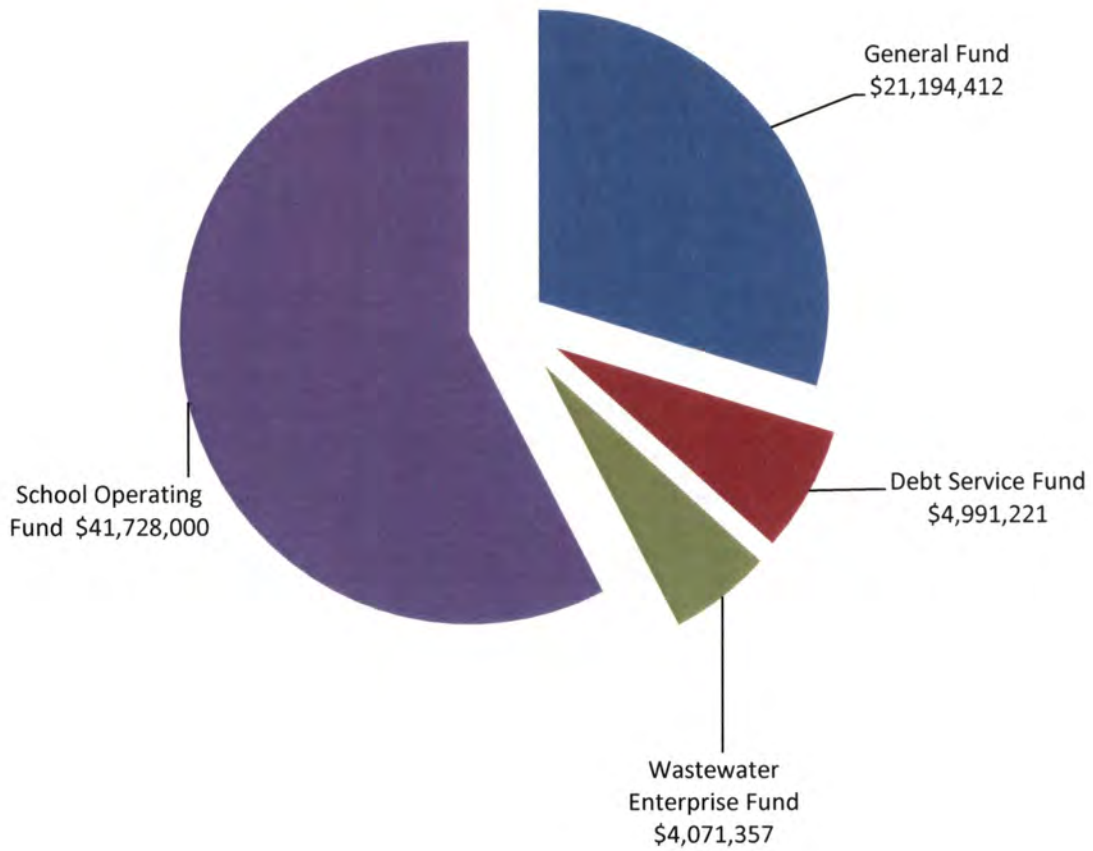


Combined Revenues - All Budgeted Funds, *continued*

Combined Revenues

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 Service | Wastewater | EG Library | Total |
|--|----------------------|----------------------|---------------------|---------------------|-------------------|----------------------|
| Revenues & Other Financing Sources: | | | | | | |
| 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 |
| Total Revenues | \$ 21,194,412 | \$ 41,728,000 | \$ 4,991,221 | \$ 4,071,357 | \$ 536,232 | \$ 72,521,222 |
| Expenditures & Other Financing Sources: | | | | | | |
| 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 |
| Total Expenditures | \$ 21,194,412 | \$ 42,530,411 | \$ 4,991,221 | \$ 4,071,357 | \$ 536,232 | \$ 73,323,633 |
| Excess (Deficiency) of Revenues Over Expenditures | \$0 | (\$802,411) | \$0 | \$0 | \$0 | (\$802,411) |

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 31st, 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 FY 2019-2020 Tax Levy | Maximum FY 2020-2021 Tax Levy | Proposed FY 2020-2021 Tax Levy | Amount (Below) Statutory 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 |
| Net Levy | \$54,987,679 | \$57,187,186 | \$55,773,557 | (\$1,413,629) |
| 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% |
| Residential Property Tax Rate | \$23.21 | \$24.02 | \$23.29 | \$0.73 |

Budgeted Funds Revenue Descriptions, *continued*

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

MOTOR VEHICLE TAX

Motor vehicle values are assessed at a rate of \$22.88 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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|--------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Property Taxes | | | | |
| 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 |
| Total | \$56,558,803 | \$57,084,295 | \$58,026,943 | \$57,906,527 |

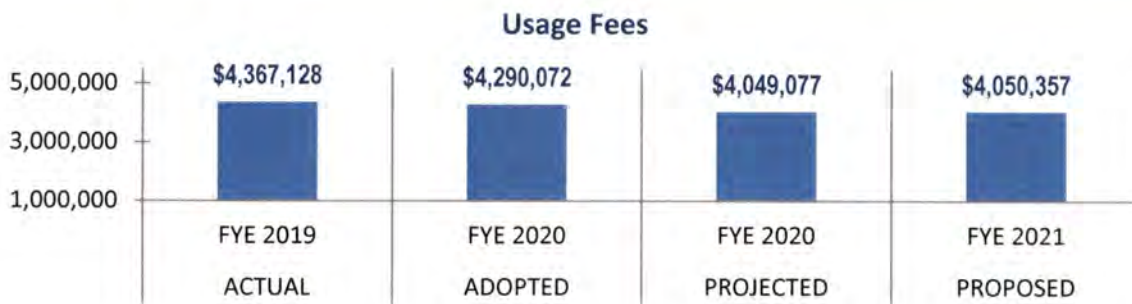


USER FEES

- 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 (ft³), 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 1st and are due on or before June 1st. 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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Adopted |
|------------------------------------|------------------------|-------------------------|---------------------------|-------------------------|
| Usage Fees | | | | |
| 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 |
| Total | \$4,367,128 | \$4,290,072 | \$4,049,077 | \$4,050,357 |

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.

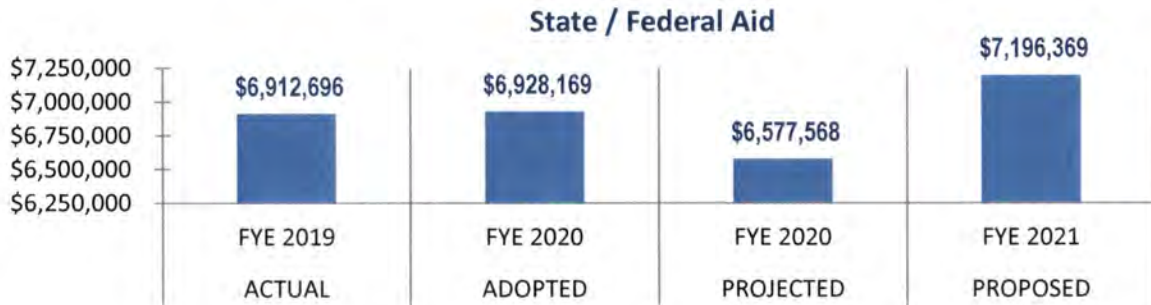
SCHOOL HOUSING AID & STATE AID

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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|----------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| State / Federal Aid | | | | |
| 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 |
| Total | \$6,912,696 | \$6,928,169 | \$6,577,568 | \$7,196,369 |



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

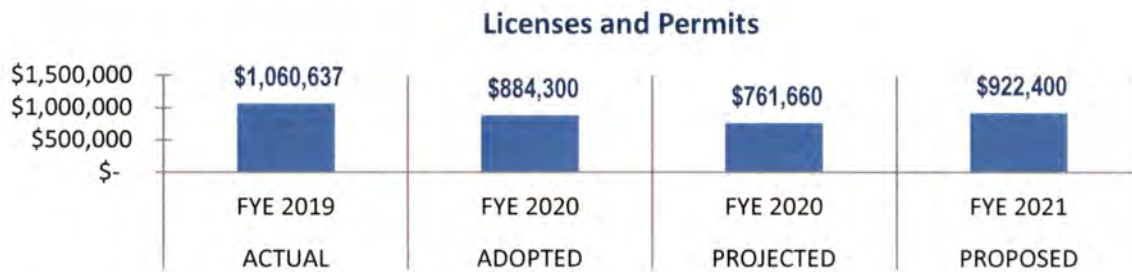
The Town charges for business and non-business licenses and fees. This category includes many of the business revenues that are received in the Town Clerk's Office related to alcohol, victualling, peddlers, yard sales, and other miscellaneous business licenses. Non-business type revenues include recording 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*

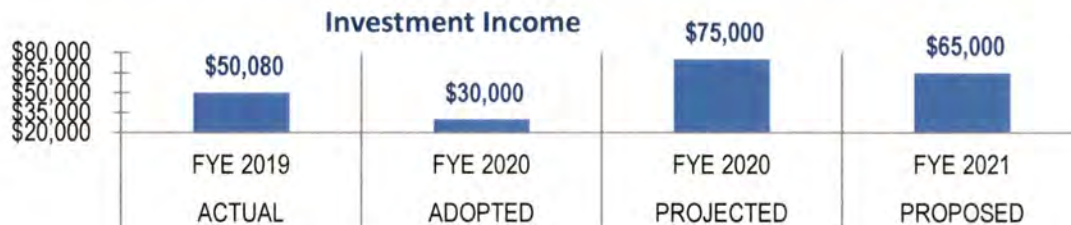
| | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|--------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Licenses/Fees/Rents | | | | |
| Rental of Town Properties | \$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 |
| Total | \$1,060,637 | \$884,300 | \$761,660 | \$922,400 |



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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|--------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Investment Income | | | | |
| Investment Income | \$50,080 | \$30,000 | \$75,000 | \$65,000 |
| Investment Income | \$50,080 | \$30,000 | \$75,000 | \$65,000 |

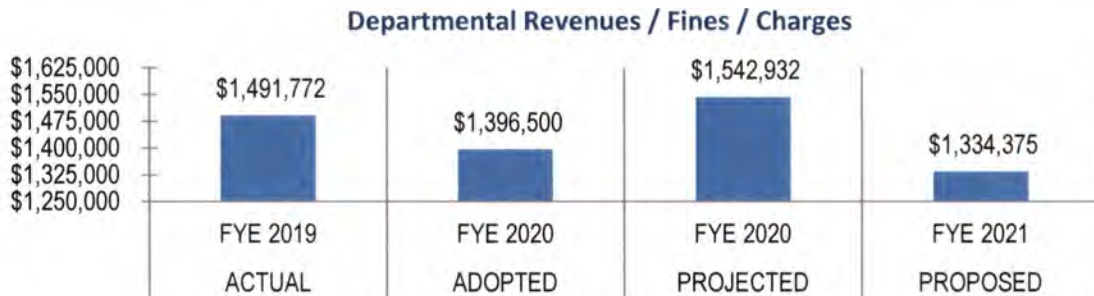


Budgeted Funds Revenue Descriptions, *continued*

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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| Departmental Revenues/Fines/Charges | | | | |
| 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 |
| Total | \$1,491,772 | \$1,396,500 | \$1,542,932 | \$1,334,375 |



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.

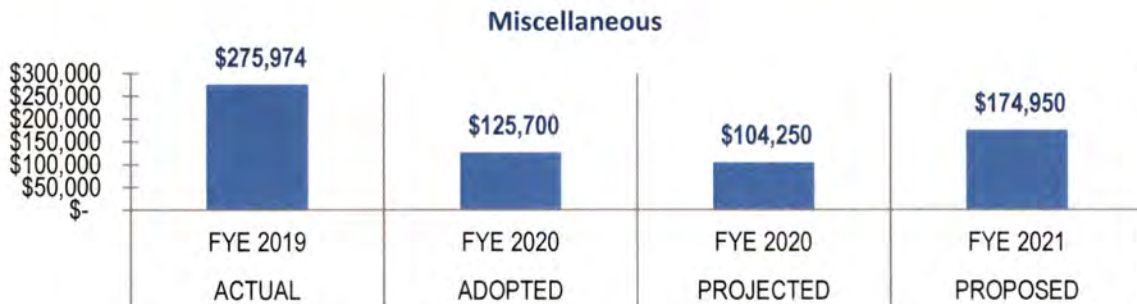
The practice of recognizing these types of costs within the appropriate fund is not currently implemented however, the Town plans to employ this practice as part of the 2021-2022 budget development in conjunction with the school management's input.

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.

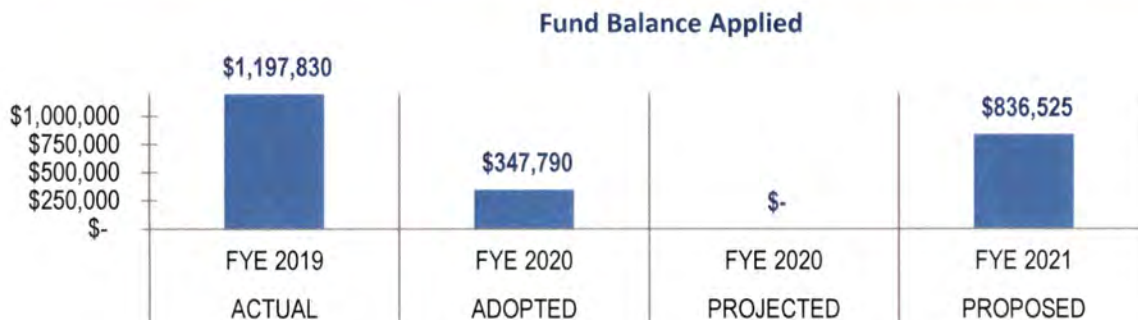
| | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|----------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Miscellaneous Revenue | | | | |
| General Miscellaneous Rev | \$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 |
| Miscellaneous | \$355,493 | \$125,700 | \$104,250 | \$174,950 |



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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|------------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Fund Balance Applied | | | | |
| 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 |
| Total | \$1,197,830 | \$347,790 | \$0.00 | \$836,525 |



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

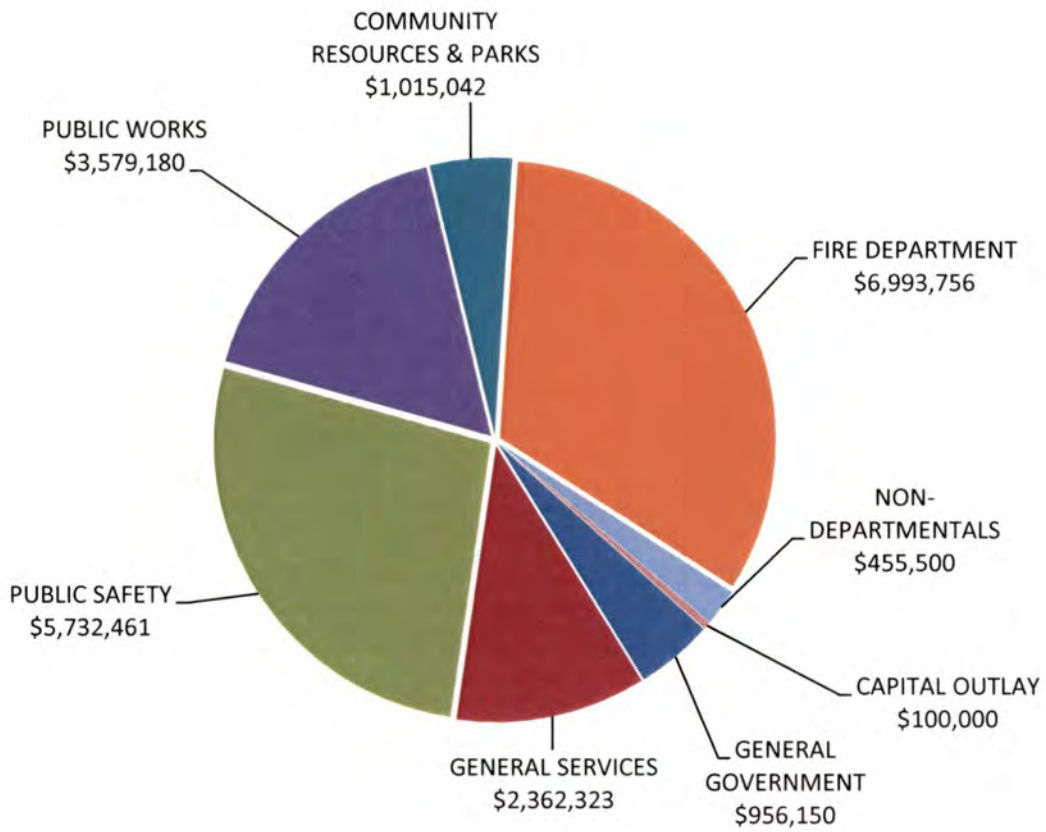
| Function | Description Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Request FY 2020-2021 | Proposed FY 2020-2021 |
|-----------------|-----------------------------------|------------------------|-------------------------|---------------------------|-------------------------|--------------------------|
| 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,462,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,462,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMM RESOURCES & PARKS | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$8,251,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$8,251,697 | \$6,993,756 |
| 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 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total | GENERAL FUND OPERATIONS | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,937,553 | \$21,194,412 |

General Fund Expenditures, *continued*

Expenditure Summary

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

FY 2020-2021 General Fund Expenditures Area of Service Program Summary \$21,194,412



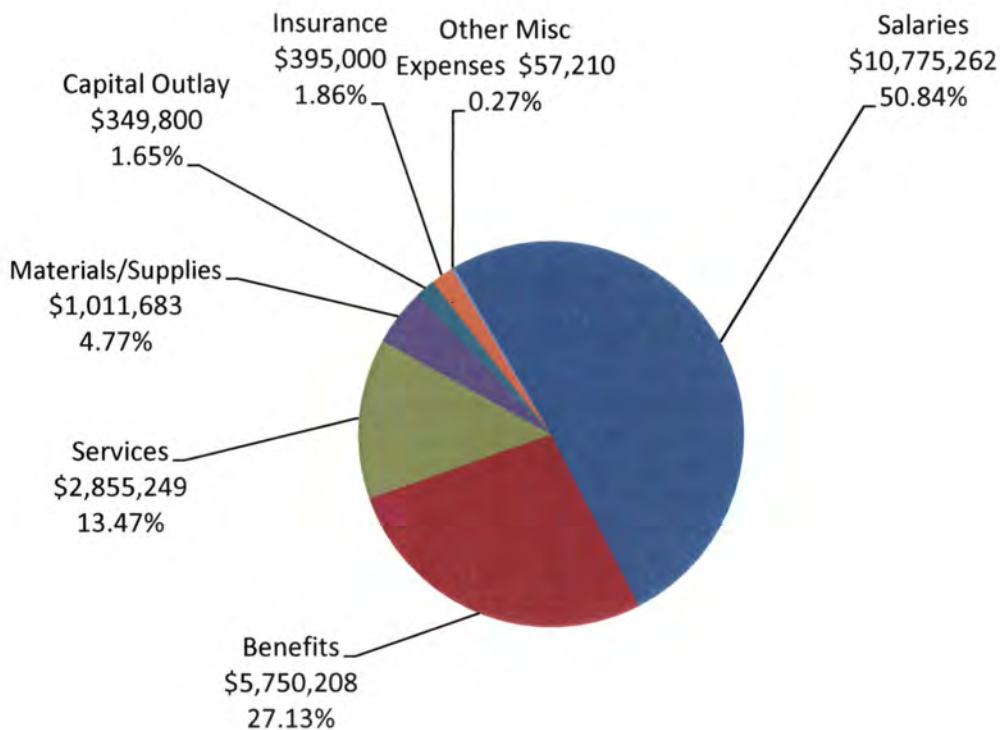
General Fund Expenditures, *continued*

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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed | % of Total 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% |
| Total General Fund Expenditures | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$21,194,412 | 100.00% |



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

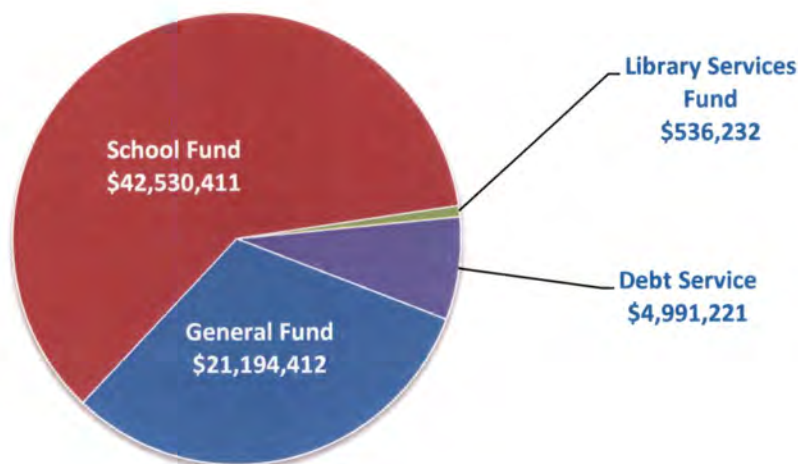
| Fund Type | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed | % of Total Budget |
|---|------------------------|-------------------------|---------------------------|--------------------------|-------------------------|
| General Fund | | | | | |
| General 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% |
| Subtotal General Fund | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$21,194,412 | 100.00% |
| Debt Service Fund | | | | | |
| Debt Service Fund | \$0 | \$0 | \$0 | \$4,991,221 | 100.00% |
| Subtotal Debt Service Fund | \$0 | \$0 | \$0 | \$4,991,221 | 100.00% |
| Wastewater Fund | \$3,497,144 | \$4,654,962 | \$4,816,836 | \$4,071,357 | 100.00% |
| Subtotal Wastewater Fund | \$3,497,144 | \$4,654,962 | \$4,816,836 | \$4,071,357 | 100.00% |
| School Operating Budget | | | | | |
| School Operating Budget | \$39,123,797 | \$39,681,538 | \$39,409,740 | \$42,530,411 | 100.00% |
| Subtotal School Operating Budget | \$39,123,797 | \$39,681,538 | \$39,409,740 | \$42,530,411 | 100.00% |
| Library Services Fund | | | | | |
| Library Services Fund | \$525,000 | \$536,232 | \$536,232 | \$536,232 | 100.00% |
| Subtotal Enterprise Funds | \$525,000 | \$536,232 | \$536,232 | \$536,232 | 100.00% |
| GRAND TOTAL ALL BUDGETED FUNDS | \$70,639,874 | \$70,632,455 | \$70,775,840 | \$73,323,633 | |

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.

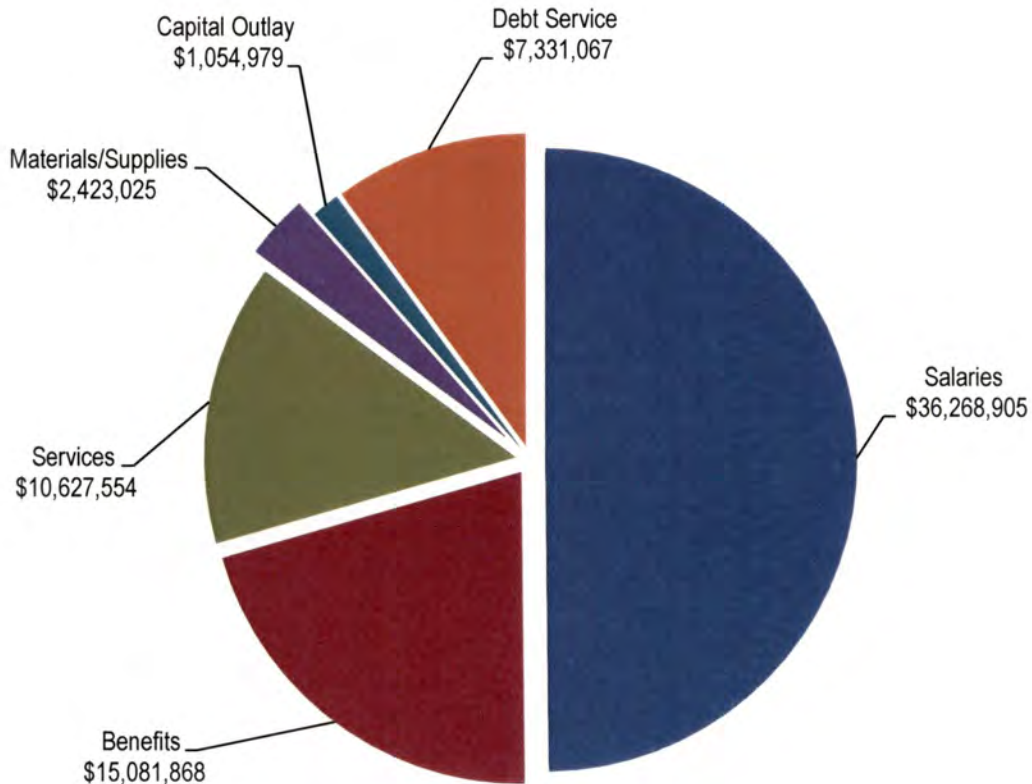
| Expenditure by Fund | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| General Fund | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$21,194,412 |
| 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 |
| Total All Budgeted Fund Expenditures | \$70,638,874 | \$70,632,455 | \$70,775,840 | \$73,323,633 |

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 Actual | FY 2019-2020 Adopted | FY2019-2020 Projected | FY 2020-2021 Proposed | % of Total 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% |
| Total All Budgeted Fund Expenditures | \$70,114,874 | \$65,303,550 | \$70,547,322 | \$72,787,398 | 100.00% |



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 Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Dept Request FY 2020-2021 | Proposed 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMM RESOURCES & PARKS | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| 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 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total | GENERAL FUND OPERATIONS | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,137,553 | \$21,194,412 |
| OTHER FUNDS | | | | | | |
| 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 |
| Total | OTHER FUNDS | \$43,145,916 | \$44,872,732 | \$44,762,810 | \$52,135,627 | \$52,129,221 |
| GRAND TOTAL ALL BUDGETED FUNDS | | \$70,639,874 | \$70,632,455 | \$70,775,840 | \$75,273,180 | \$73,323,633 |

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 FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed 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 |
| Total Revenue By Fund | \$71,595,973 | \$72,058,987 | \$71,631,038 | \$71,984,990 |

| Expenditures By Fund | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed 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 |
| Total Expenditures By Fund | \$70,114,874 | \$70,096,223 | \$70,239,608 | \$72,787,401 |

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 Employ. MERS | Town Cola Employ. MERS | Town Fire/Non-Cert. Employ. MERS | Police Employ. MERS | Fire 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 |
| Total | 120 | 272 | 2 | 70 | 76 |

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 to Discount Rate Assumption | | | |
|---|-------------------|-----------------|-------------------|
| FY2019 | 1.00% Decrease | Current Rate | 1.00% 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 (June 30, 2017/2018) | Total Pension Liability | Plan Fiduciary Net Position | Net Pension 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 | <u>24,598,302</u> |
| 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 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 (2.13/2.19%) | Current Discount Rate (3.13/3.19%) | 1.00% Increase (4.13/4.19%) |
|--------------------------------|---------------------------------------|--------------------------------|
| \$34,355,581 | \$30,200,399 | \$26,722,254 |

| | Increase/(Decrease) | | |
|------------------------------|--------------------------|---------------------------------|----------------------------|
| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB 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*

| Trust OPEB Funding Program | |
|--|-----------------------|
| Summary of Assets | Town Assets |
| 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 |
| | |
| Total Market Value of Assets as of 6/30/2019 | \$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.

| OPEB Trust Administration and Consulting Fees | | | |
|--|------------------------|--------------------------------------|--------------------------------------|
| Provider | Plan Set up Fee | Ongoing Fee Structure | |
| 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:

| Trustee/Investment Management Fees | | |
|---|---------------------------|--|
| Provider | Trustee Fees | Investment Management Fees |
| 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 program's 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

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

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

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 1st to May 15th and from June 10th to June 24th. 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

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 1st 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 10th as noted in the Charter Section C-34.

What is a Capital Project?

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

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?

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?

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?

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.

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

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.

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

- 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)

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 2019-2020 | Fiscal Year 2020-2021 | Fiscal Year 2021-2022 | 3-Yr. Total |
| Parks Department | | | | |
| 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 |
| Public Works Department | | | | |
| 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 |
| Police Department | | | | |
| Patrol SUV's | 225,000 | → | → | 225,000 |
| Sedans | 60,000 | → | → | 60,000 |
| Fire Department | | | | |
| 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 |
| IT Department | | | | |
| Replace T1 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 |
| Totals | \$2,700,000 | | | \$2,700,000 |

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

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

| | |
|---------------------------|------------------------------|
| 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

| | |
|----------------------------------|---|
| DEPARTMENT | Public Works Department |
| PROGRAM | Wastewater Program |
| PROJECT | Wastewater Division Equipment & Facility Improvements |
| SUPPORTING FUND | Wastewater Enterprise Fund |
| FY 2020-2021 PAYG FUNDING | \$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 Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | 7-year Avg. Annual | Initial Proposal FY2021 |
| | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | 7-year | |
| Capital Improvements | \$503,037 | \$703,150 | \$773,163 | \$850,000 | \$444,235 | \$686,471 | \$100,000 | \$100,000 | \$520,007 | \$822,705 |

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 | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Six Year |
| | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Total |
| | Approved | Award | Requested | Original | Modified | | | | | | |
| Recreation Program | | | | | | | | | | | |
| 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 |
| Subtotal - Recreation Dept | \$417,000 | \$387,991 | \$845,000 | \$263,500 | \$0 | \$263,500 | \$455,000 | \$373,000 | \$279,000 | \$100,000 | \$1,470,500 |
| Public Services Program | | | | | | | | | | | |
| 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 |
| Subtotal - Public Services Dept | \$643,000 | \$572,056 | \$201,000 | \$132,000 | \$0 | \$132,000 | \$780,000 | \$870,000 | \$777,000 | \$548,000 | \$3,107,000 |
| Public Safety Program | | | | | | | | | | | |
| 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 |
| Subtotal - Public Safety Dept | \$285,000 | \$285,000 | \$54,500 | \$54,500 | \$0 | \$54,500 | \$88,000 | \$54,500 | \$88,000 | \$88,000 | \$373,000 |
| Fire Department Program | | | | | | | | | | | |
| 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 |
| Subtotal - Fire Dept | \$1,033,000 | \$937,809 | \$246,000 | \$176,000 | \$0 | \$176,000 | \$545,000 | \$509,700 | \$998,000 | \$1,325,000 | \$3,553,700 |
| General Government | | | | | | | | | | | |
| 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 |
| Subtotal - General Government | \$297,000 | \$0 | \$281,705 | \$196,705 | \$57,000 | \$196,705 | \$281,705 | \$281,705 | \$281,705 | \$281,705 | \$1,380,525 |
| Contingency | | | | | 43,000 | | | | | | |
| TOTAL General Fund (0001) | \$2,675,000 | \$2,182,856 | \$1,628,205 | \$822,705 | \$100,000 | \$822,705 | \$2,149,705 | \$2,088,905 | \$2,423,705 | \$2,342,705 | \$9,884,725 |

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

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 |
| Total | \$43,259,330 | \$22,449,839 | \$65,709,169 | \$18,969,220 | \$2,811,132 | \$19,041,997 |

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 June 30 | Population ⁽¹⁾ | Net Assessed Valuation | Rate of Assessment ⁽²⁾ | Estimated Full Value | Gross Bonded Debt & Bond Anticipation Notes ⁽³⁾ | Gross Debt Per Capita | Ratio of Gross Debt to Estimated Full Value |
|------------------------------|---------------------------|---------------------------|--------------------------------------|-------------------------|---|--------------------------------|---|
| 2020 | 13,146 | \$ 2,477,688,773 | 100% | \$ 2,477,688,773 | \$ 57,448,987 | \$4,370 | 2.32% |
| 2019 ⁽⁵⁾ | 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 ⁽⁵⁾ | 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 ⁽⁵⁾ | 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

Grade 1

Senior Center Manager
Recreation Manager
Community Resource Manager

Grade 2

Network Administrator

Grade 3

Substance Abuse Director

Grade 4

Human Resources Manager**

***consolidated position w/School Department*

Grade 5

Accounting & Budget Manager

Grade 6

Finance Systems Manager
Deputy Fire Chief
Tax Assessor

Grade 7

Deputy Police Chief

Grade 8

Director of Information Technology

Grade 9

Town Clerk/Executive Assistant to Town Manager
Director of Planning
Director of Community Services and Parks

Grade 10

Fire Chief
Police Chief

Grade 11

Director of Public Works

Grade 12

Finance Director

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 st Yr | \$22.30 |
| Firefighter – 2 nd Yr | \$25.93 |
| Firefighter – 3 rd 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 st , 2 nd , 3 rd Class Officers* | \$55,519 | \$59,263 | \$62,996 |

*2nd Class Officer eligibility after completion of six months of service as a 3rd Class Officer

*3rd Class Officer eligibility after completion of six months of service as a 2nd Class Officer.

Position Allocation and Pay Schedules

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

| | | | |
|-----------------|--|---|---|
| Grade 6 | Meal Site Supervisor and Center Assistant | Grade 60 | Deputy Town Clerk |
| Grade 8 | Transportation Coordinator | Grade 65 | Building Inspector |
| Grade 10 | Senior Service Clerk Senior Services Case Worker | Grade 70 | Chief Acct/System Operator |
| Grade 20 | Fiscal Clerk Municipal Court Clerk Secretary Program Coordinator Planning Tech | Grade 80 (35 hrs) and 80A (40 hrs) | Assistant Planner – 80 Parks & Grounds Superintendent – 80A |
| Grade 30 | Assessors Aid/Administrative Asst | Grade 90 | <i>(no positions at this time)</i> |
| Grade 35 | Canvassing Clerk | Grade 95 (35 hrs) and 95A (40 hrs) | Special Projects Coordinator - 95 Sewer Line Construction Manager - 95 Highway Superintendent – 95A |
| Grade 38 | Fiscal Specialist | Grade 100 | <i>(no positions at this time)</i> |
| Grade 40 | Payroll Specialist | Grade 105 | Building Official Assistant Town Engineer |
| Grade 50 | Assistant WWTP Superintendent | Grade 110 | WWTP Superintendent |
| Grade 53 | Main Street Coordinator | Grade | 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, Wastwater Lead Operator | \$23.57 | \$25.22 | \$26.81 | \$28.37 |
| Foreman, Wastwater Operator 2, Building Foreman, Parks & Grounds Foreman | \$23.09 | \$27.71 | \$26.27 | \$27.80 |
| Operator 3 (CDL, Hoisting & Equipment Op. Licenses) Wastwater 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 FY 2019-2020 AS COMPARED TO FY 2020-2021 | | | | | |
|---|------------------------|-------------------------|---------------------------|--------------------------|--------------------------------|
| Function Number & Description | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed | FY 2020- 2021 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 |
| Subtotal General Government FTE | 11.00 | 11.00 | 11.00 | 10.00 | -1.00 |
| 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 |
| Subtotal General Services FTE | 13.00 | 13.00 | 15.00 | 13.50 | 0.50 |
| 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 |
| Subtotal Public Safety FTE | 42.00 | 42.00 | 42.00 | 40.00 | -2.00 |
| 01445111-Public Works | 21.00 | 21.00 | 21.00 | 19.00 | -2.00 |
| Subtotal Public Works FTE | 21.00 | 21.00 | 21.00 | 19.00 | -2.00 |
| 01491011-Fire Department (incl Civilian Clerk) | 39.00 | 39.00 | 39.00 | 37.00 | -2.00 |
| Subtotal Fire Department FTE | 39.00 | 39.00 | 39.00 | 37.00 | -2.00 |
| 01502511-Community Services & Parks | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| Subtotal Parks & Recreation FTE | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| 01481011-Senior & Human Services | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| Subtotal Senior & Human Services FTE | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| General Fund Total FTE | 141.00 | 141.00 | 143.00 | 134.50 | -6.50 |
| 20950511-Wastewater Division | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| Subtotal Wastewater Funds FTE | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| Total FTE All Funds FTE | 147.00 | 147.00 | 149.00 | 140.50 | -6.50 |

FTE Change Description

Capital Improvement Program

FTE Change Description

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 the FTE Plan and corresponding 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 3rd Class: Position to remain vacant and unfunded. (IBPO)
 - i. (Funding remains to fill one vacant Patrolman 3rd 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. The total anticipated cost savings by implementing these adjustments is approximately \$750,000.

| General Fund | 2019 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 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 | 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 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|-------------------|------------------|--------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14070 General Insurance | | | | | | | | | | | |
| 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% |
| TOTAL General Insurance | \$429,338 | \$476,450 | (\$22,631) | \$453,819 | \$449,000 | \$395,000 | \$395,000 | \$395,000 | \$395,000 | (\$58,819) | -12.96% |
| 14080 Contingency - Outside Services | | | | | | | | | | | |
| 14080 00051 Contingency Fund | \$200,628 | \$75,000 | \$0 | \$75,000 | \$0 | \$75,000 | \$40,000 | \$40,000 | \$40,000 | (\$35,000) | -46.67% |
| TOTAL Contingency - Outside Services | \$200,628 | \$75,000 | \$0 | \$75,000 | \$0 | \$75,000 | \$40,000 | \$40,000 | \$40,000 | (\$35,000) | -46.67% |
| 14110 Board of Canvassers | | | | | | | | | | | |
| 14110 00003 Temporary Help | \$1,185 | \$1,850 | \$0 | \$1,850 | \$500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$650 | 35.14% |
| 14110 00004 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% |
| TOTAL Board of Canvassers | \$23,599 | \$21,600 | \$0 | \$21,600 | \$7,510 | \$30,450 | \$30,200 | \$30,000 | \$30,000 | \$8,400 | 38.89% |
| 14210 Treasury | | | | | | | | | | | |
| 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% |
| TOTAL Treasury | \$575,603 | \$666,978 | \$224,197 | \$891,175 | \$933,946 | \$904,240 | \$899,490 | \$869,271 | \$869,271 | (\$21,904) | -2.46% |
| 14215 Information Technology | | | | | | | | | | | |
| 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% |
| TOTAL Information Technology | \$671,972 | \$656,564 | \$41,970 | \$698,534 | \$940,062 | \$784,613 | \$784,113 | \$719,183 | \$719,183 | \$20,649 | 2.96% |

| General Fund | 2019 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|
| 14320 Police Administration | | | | | | | | | | | |
| 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 | |
| 14320 00218 Clothing Maintenance Allowance | 0 | 0 | 34,000 | 34,000 | 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 | |
| 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% |
| TOTAL Police Department | \$3,463,447 | \$3,392,029 | \$1,923,289 | \$5,315,318 | \$5,329,206 | \$5,952,343 | \$5,945,343 | \$5,732,461 | \$5,732,461 | \$417,143 | 7.85% |
| 14420 Town Hall | | | | | | | | | | | |
| 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 | |
| TOTAL Town Hall | \$0 | \$0 | \$0 | \$0 | \$16,572 | \$68,070 | \$68,070 | \$65,570 | \$65,570 | \$35,570 | |

| General Fund | 2019 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|
| 14451 Public Works | | | | | | | | | | | |
| 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% |
| TOTAL Public Works | \$3,597,031 | \$3,807,740 | \$603,765 | \$4,411,505 | \$4,368,822 | \$3,889,503 | \$3,865,603 | \$3,579,180 | \$3,579,180 | (\$832,325) | -18.87% |
| 14610 Planning Department | | | | | | | | | | | |
| 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 | |
| TOTAL Planning Department | \$211,228 | \$258,965 | \$76,857 | \$335,822 | \$346,099 | \$348,775 | \$348,775 | \$328,775 | \$328,775 | (\$7,047) | -2.10% |

| General Fund | 2019 Actual | 2020 Adopted | 2020 TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|
| 14910 Fire Department | | | | | | | | | | | |
| 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 | |
| TOTAL Fire Department | \$4,769,011 | \$4,180,204 | \$2,197,680 | \$6,377,884 | \$6,751,898 | \$7,451,697 | \$7,426,597 | \$6,993,756 | \$6,993,756 | \$615,872 | 9.66% |
| 15010 Community Services | | | | | | | | | | | |
| 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 |
| TOTAL Community Services | \$27,000 | \$27,000 | \$0 | \$27,000 | \$31,500 | \$42,500 | \$42,500 | \$20,500 | \$20,500 | \$6,500 | \$25,000 |

| General Fund | 2019 Actual | 2020 Adopted | 2020 TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 15025 Community Parks | | | | | | | | | | | |
| 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% |
| TOTAL Community Parks | \$891,814 | \$961,050 | \$278,860 | \$1,239,910 | \$1,175,445 | \$765,245 | \$765,245 | \$777,877 | \$777,877 | (\$462,033) | -37.26% |
| 14510 Recreation | | | | | | | | | | | |
| 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 | |
| TOTAL Recreation | \$0 | \$0 | \$0 | \$0 | \$0 | \$67,170 | \$67,170 | \$67,170 | \$67,170 | \$67,170 | |
| 14520 Parks & Grounds | | | | | | | | | | | |
| 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 | |
| TOTAL Parks & Grounds | \$0 | \$0 | \$0 | \$0 | \$0 | \$169,995 | \$169,995 | \$169,995 | \$169,995 | \$169,995 | |

| General Fund | 2019 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 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 | |
| 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 | |
| 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 | |
| 16010 00510 New Bond | 0 | 52,650 | 0 | 52,650 | 0 | 0 | 0 | 0 | 0 | \$0 | 0.00% |
| 16011 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 | |
| 16010 00530 Paying Agent | 850 | 2,500 | 0 | 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 | 0 | 0 |

| General Fund | 2019 Actual | 2020 Adopted | 2020 TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 vs (2020) \$\$\$ | 2021 vs (2020) (%) |
|---|--------------------|--------------------|----------------------|------------------|--------------------|------------------|------------------|------------------|--------------------------|-----------------------|
| 14020 Town Manager | | | | | | | | | | |
| 14020 000010 Town Council | \$8,250 | \$9,300 | \$0 | \$9,300 | \$10,350 | \$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 | \$32,996 | 19.18% |
| 14020 522250 FICA | 0 | 0 | 13,870 | 13,870 | 14,522 | 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 | \$3,321 | 46.02% |
| 14020 522301 TIAA CREF | 0 | 0 | 1,600 | 1,600 | 1,744 | 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 | \$9,344 | 51.19% |
| 14020 522820 Health Insurance - Retiree | 0 | 0 | 11,377 | 11,377 | 12,867 | 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 | \$330 | 32.54% |
| 14020 522840 Insurance Buyback | 0 | 0 | 4,100 | 4,100 | 4,200 | 0 | 0 | 0 | (\$4,100) | -100.00% |
| 14020 522850 Life Insurance | 0 | 0 | 101 | 101 | 200 | 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 | \$1,000 | 100.00% |
| 14020 00090 Travel/Mileage | 0 | 0 | 0 | 0 | 7,500 | 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 | \$1,500 | 25.00% |
| 14020 00180 Inaugurate | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 0 | \$0 | 0.00% |
| 14020 00091 Harbormaster' | 2,433 | 2,000 | 0 | 2,000 | 1,000 | 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 | \$0 | 0.00% |
| 14020 00256 Office Supplies | 1,464 | 1,000 | 0 | 1,000 | 1,436 | 1,000 | 500 | 500 | (\$500) | -50.00% |
| TOTAL Town Manager | \$252,474 | \$195,800 | \$57,531 | \$253,331 | \$287,001 | \$312,022 | \$311,522 | \$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 | (\$74,901) | -26.74% |
| 14030 00004 Longevity | 5,783 | 5,783 | 0 | 5,783 | 6,310 | 6,009 | 6,009 | 6,153 | \$370 | 6.40% |
| 14030 522250 FICA | 0 | 0 | 22,031 | 22,031 | 20,119 | 19,001 | 19,001 | 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 | (\$2,122) | -16.34% |
| 14030 522301 TIAA CREF | 0 | 0 | 3,341 | 3,341 | 2,920 | 2,977 | 2,977 | 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 | (\$23,687) | -32.44% |
| 14030 522820 Health Insurance - Retiree | 0 | 0 | 9,750 | 9,750 | 6,546 | 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 | (\$1,365) | -34.33% |
| 14030 522840 Insurance Buyback | 0 | 0 | 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 | \$219 | 41.32% |
| 14030 00027 Advertising | 551 | 500 | 600 | 1,100 | 1,100 | 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 | (\$1,000) | -20.00% |
| 14030 00073 Equipment Maintenance | 0 | 200 | 0 | 200 | 0 | 200 | 200 | 200 | \$0 | 0.00% |
| 14030 00115 Membership Dues | 410 | 500 | 0 | 500 | 490 | 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 | (\$2,200) | -35.48% |
| 14030 00131 Printing | 471 | 500 | 250 | 750 | 750 | 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 | (\$500) | -10.00% |
| 14030 540038 Uniforms | 0 | 0 | 0 | 0 | 450 | 600 | 600 | 450 | \$450 | 0.00% |
| 14030 00226 Dog Licensing | 280 | 300 | 0 | 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) | -50.00% |
| TOTAL Town Clerk | \$245,103 | \$306,187 | \$126,627 | \$432,814 | \$348,267 | \$375,201 | \$374,601 | \$320,628 | (\$112,186) | -25.92% |
| 14040 Town Solicitor | | | | | | | | | | |
| 14040 00043 Claims Reserves | \$0 | \$25,000 | \$0 | \$25,000 | \$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 | \$0 | 0.00% |
| 14040 00135 Professional/Arbitration | 26,710 | 0 | 0 | 0 | 2,900 | 0 | - | - | \$0 | 0.00% |
| TOTAL Town Solicitor | \$360,076 | \$300,000 | \$0 | \$300,000 | \$285,200 | \$285,000 | \$285,000 | \$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 | \$0 | 0.00% |
| 14045 000852 Program costs | 75 | 100 | 0 | 100 | 100 | 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 | \$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 | \$0 | 0.00% |
| TOTAL Probate Judge | \$5,500 | \$5,500 | \$0 | \$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 | - | - | (\$3,500) | -100.00% |
| 14060 00059 Dental Insurance | 127,701 | 135,000 | (\$107,393) | 27,607 | 0 | 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 | 0.00% |
| 14060 00098 Health Insurance - Retiree | 773,908 | 761,250 | (758,496) | 2,754 | 0 | 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 | 0.00% |
| 14060 00146 Fire Retirement | 769,646 | 842,832 | (842,832) | 0 | 0 | 0 | 0 | 0 | \$0 | 0.00% |
| 14060 00147 Police Retirement | 693,687 | 758,300 | (758,250) | 50 | 0 | 0 | 0 | 0 | (\$50) | -100.00% |
| 14060 00150 DPW Retirement | 33,435 | 36,500 | (36,500) | 0 | 0 | 0 | 0 | 0 | \$0 | 0.00% |
| 14060 00152 Municipal Retirement | 205,844 | 204,799 | (204,850) | (51) | 0 | 0 | 0 | 0 | \$51 | -100.00% |
| 14060 00155 FICA | 815,584 | 794,696 | (793,570) | 1,126 | 0 | 0 | 0 | 0 | (\$1,126) | -100.00% |
| 14060 00171 Training/Conferences | 3,259 | 2,500 | 0 | 2,500 | 1,302 | 0 | 0 | 0 | (\$2,500) | -100.00% |
| 14060 00174 Health Insurance Buyback | 21,767 | 21,000 | (21,000) | 0 | 0 | 0 | 0 | 0 | \$0 | 0.00% |
| 14060 522818 Health Insurance Buyback | 0 | 0 | 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 | (\$37,486) | -100.00% |
| 14070 General Insurance | | | | | | | | | | |
| 14070 00107 Life Insurance | \$26,026 | \$31,000 | (\$22,631) | \$8,369 | \$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 | (\$39,200) | -11.56% |
| 14070 00125 Police IOD | 0 | 1,250 | 0 | 1,250 | 0 | 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 | \$0 | 0.00% |
| 14070 00181 Worker's Compensation | 74,366 | 80,000 | 0 | 80,000 | 74,000 | 70,000 | 70,000 | 70,000 | (\$10,000) | -12.50% |
| TOTAL General Insurance | \$429,338 | \$476,450 | (\$22,631) | \$453,819 | \$449,000 | \$395,000 | \$395,000 | \$395,000 | (\$58,819) | -12.96% |
| 14080 Contingency - Outside Services | | | | | | | | | | |
| 14080 00051 Contingency Fund | \$200,628 | \$75,000 | \$0 | \$75,000 | \$0 | \$75,000 | \$40,000 | \$40,000 | (\$35,000) | -46.67% |
| TOTAL Contingency - Outside Services | \$200,628 | \$75,000 | \$0 | \$75,000 | \$0 | \$75,000 | \$40,000 | \$40,000 | (\$35,000) | -46.67% |
| 14110 Board of Canvassers | | | | | | | | | | |
| 14110 00003 Temporary Help | \$1,185 | \$1,850 | \$0 | \$1,850 | \$500 | \$2,500 | \$2,500 | \$2,500 | \$650 | 35.14% |

| General Fund | | 2019 | 2020 | | 2020 | 2020 | 2021 | 2021 | 2021 | 2021 vs | 2021 vs |
|-------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---------------|
| | | Actual | Adopted | TRANS | Revised | Projection | Dept Req | CFO | TM Prop | (2020) \$\$\$ | (2020) (%) |
| 14110 | 00006 Election Official | 12,541 | 14,000 | \$0 | 14,000 | 1,500 | 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 | \$4,000 | 200.00% |
| 14110 | 00027 Advertising | 28 | 500 | 0 | 500 | 300 | 750 | 750 | 750 | \$250 | 50.00% |
| 14110 | 00028 Police Details | 1,280 | 1,250 | 0 | 1,250 | 180 | 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 | \$2,000 | 200.00% |
| 14110 | 00256 Supplies | 2,448 | 1,000 | 0 | 1,000 | 760 | 1,000 | 750 | 750 | (\$250) | -25.00% |
| TOTAL Board of Canvassers | | \$23,599 | \$21,600 | \$0 | \$21,600 | \$7,510 | \$30,450 | \$30,200 | \$30,000 | \$8,400 | 38.89% |
| 14210 Treasury | | | | | | | | | | | |
| 14210 | 00002 Staff Pay | \$448,137 | \$537,456 | \$0 | \$537,456 | \$568,070 | \$567,176 | \$567,176 | \$550,077 | \$12,621 | 2.35% |
| 14210 | 00004 Longevity | 4,996 | 1,822 | 0 | 1,822 | 3,202 | 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 | \$1,000 | 100.00% |
| 14210 | 511002 Part Time | 0 | 0 | 0 | 0 | 0 | 9,500 | 9,500 | 0 | \$0 | |
| 14210 | 522250 FICA | 0 | 0 | 41,332 | 41,332 | 44,160 | 44,645 | 44,645 | 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 | \$4,092 | 17.27% |
| 14210 | 522301 TIAA CREF | 0 | 0 | 5,371 | 5,371 | 6,030 | 5,705 | 5,705 | 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 | (\$6,503) | -4.81% |
| 14210 | 522820 Health Insurance - Retiree | 0 | 0 | 9,750 | 9,750 | 8,610 | 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 | (\$2,433) | -30.52% |
| 14210 | 522840 Insurance Buyback | 0 | 0 | 0 | 0 | 192 | 0 | - | 0 | \$0 | |
| 14210 | 522850 Life Insurance | 0 | 0 | 808 | 808 | 808 | 1,284 | 1,284 | 1,284 | \$476 | 58.91% |
| 14210 | 00027 Advertising | 52 | 300 | 0 | 300 | 50 | 100 | 100 | 100 | (\$200) | -66.67% |
| 14210 | 00115 Membership Dues | 155 | 600 | 0 | 600 | 115 | 600 | 600 | 600 | \$0 | 0.00% |
| 14210 | 00131 Printing Expenses | 732 | 600 | 0 | 600 | 969 | 600 | 600 | 600 | \$0 | 0.00% |
| 14210 | 00159 Tax Book | 0 | 700 | 0 | 700 | 0 | 700 | 700 | 700 | \$0 | 0.00% |
| 14210 | 00162 Revaluation | 0 | 25,000 | 0 | 25,000 | 26,800 | 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 | (\$5,000) | -8.33% |
| 14210 | 540038 Uniforms | 0 | 0 | 0 | 0 | 93 | 548 | 548 | 548 | \$548 | |
| 14210 | 00208 Books & Subscriptions | 322 | 1,500 | 0 | 1,500 | 822 | 1,500 | 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) | -50.00% |
| 14210 | 00350 New Equipment | 0 | 0 | 0 | 0 | 2,683 | 0 | 0 | 0 | \$0 | |
| 14210 | 00375 Postage | 33,088 | 32,000 | 0 | 32,000 | 27,100 | 32,000 | 30,000 | 30,000 | (\$2,000) | -6.25% |
| TOTAL Treasury | | \$575,603 | \$666,978 | \$224,197 | \$891,175 | \$933,946 | \$904,240 | 899,490 | \$869,271 | (\$21,904) | -2.46% |
| 14215 Information Technology | | | | | | | | | | | |
| 14215 | 00002 Staff Pay | \$163,440 | \$163,185 | \$0 | \$163,185 | \$196,060 | \$259,242 | \$259,242 | \$218,285 | \$55,100 | 33.77% |
| 14215 | 522250 FICA | 0 | 0 | 12,484 | 12,484 | 14,710 | 19,832 | 19,832 | 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 | \$3,860 | 52.45% |
| 14215 | 522301 TIAA CREF | 0 | 0 | 1,632 | 1,632 | 1,956 | 2,592 | 2,592 | 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 | \$5,023 | 27.52% |
| 14215 | 522822 Dental Insur-Active Employees | 0 | 0 | 1,014 | 1,014 | 603 | 1,172 | 1,172 | 1,034 | \$20 | 1.97% |
| 14215 | 522840 Insurance Buyback | 0 | 0 | 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 | \$84 | 37.00% |
| 14215 | 00049 System Engineering | 18,852 | 17,000 | 0 | 17,000 | 102,688 | 17,000 | 17,000 | 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 | (\$2,901) | -22.14% |
| 14215 | 00076 Software Maintenance | 169,262 | 185,922 | 0 | 185,922 | 239,465 | 189,347 | 189,347 | 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 | \$5,305 | 43.15% |
| 14215 | 00115 Membership Dues | 200 | 325 | 0 | 325 | 0 | 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 | (\$19,000) | -61.29% |
| 14215 | 00220 Computer Supplies | 18,154 | 19,200 | 0 | 19,200 | 18,277 | 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 | (\$250) | -25.00% |
| 14215 | 00340 Hardware Equipment | 110,500 | 56,200 | 0 | 56,200 | 97,200 | 31,200 | 31,200 | 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 | (\$24,700) | -65.87% |
| 14215 | 00451 Equipment Lease | 52,006 | 40,212 | 0 | 40,212 | 46,300 | 42,768 | 42,768 | 40,300 | \$88 | 0.22% |
| 14215 | 00385 Telecommunications | 78,252 | 79,624 | 0 | 79,624 | 86,400 | 81,997 | 81,997 | 80,000 | \$376 | 0.47% |
| TOTAL Information Technology | | \$671,972 | \$656,564 | \$41,970 | \$698,534 | \$940,062 | \$784,613 | \$784,113 | \$719,183 | \$20,649 | 2.96% |
| 14320 Police Administration | | | | | | | | | | | |
| 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 | \$11,409 | 0.45% |
| 14320 | 00004 Longevity | 160,747 | 148,003 | 0 | 148,003 | 148,856 | 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 | \$50,000 | 15.63% |
| 14320 | 00009 Holiday Pay | 116,144 | 154,430 | 0 | 154,430 | 122,775 | 189,494 | 189,494 | 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 | \$0 | 0.00% |
| 14320 | 00011 Vacation Buyback | 48,945 | 50,000 | 0 | 50,000 | 66,100 | 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 | (\$1,000) | -40.00% |
| 14320 | 00032 Worker's Compensation | 8,000 | 0 | 0 | 0 | 0 | 0 | - | 0 | \$0 | |
| 14320 | 00218 Clothing Maintenance Allowance | 0 | 0 | 34,000 | 34,000 | 0 | 0 | - | 0 | (\$34,000) | -100.00% |
| 14320 | 522250 FICA | 0 | 0 | 246,676 | 246,676 | 244,020 | 263,068 | 263,068 | 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 | \$3,298 | 22.21% |
| 14320 | 522302 Retire-Defined Contribution | 0 | 0 | 2,684 | 2,684 | 2,577 | 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 | \$36,630 | 4.83% |
| 14320 | 522818 Medical Insur-Active Employees | 0 | 0 | 501,453 | 501,453 | 622,400 | 552,908 | 552,908 | 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 | \$29,455 | 8.15% |
| 14320 | 522822 Dental Insur-Active Employees | 0 | 0 | 23,553 | 23,553 | 22,000 | 26,592 | 26,592 | 24,865 | \$1,312 | 5.57% |
| 14320 | 522840 Insurance Buyback | 0 | 0 | 8,000 | 8,000 | 7,700 | 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 | \$6,393 | 96.85% |
| 14320 | 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 0 | 36,250 | 40,300 | 40,300 | 38,250 | \$38,250 | |

| General Fund | | 2019 | 2020 | 2020 | 2020 | 2021 | 2021 | 2021 | 2021 vs | 2021 vs | |
|--------------------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------|
| | | Actual | Adopted | TRANS | Revised | Projection | Dept Req | CFO | TM Prop | (2020) \$\$\$ | (2020) (%) |
| 14320 | 00027 Advertising | 0 | 100 | 0 | 100 | 100 | 500 | 500 | 250 | \$150 | 150.00% |
| 14320 | 00028 Non Reimbursed Detail | 6,983 | 5,000 | 0 | 5,000 | 10,850 | 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 | \$0 | 0.00% |
| 14320 | 00053 Continuing Education | 21,474 | 30,000 | 0 | 30,000 | 16,500 | 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 | |
| 14320 | 00073 Equipment Maintenance | 7,650 | 13,000 | 0 | 13,000 | 11,950 | 39,000 | 39,000 | 35,000 | \$22,000 | 169.23% |
| 14320 | 00079 Facility Maintenance | 0 | 1,000 | 0 | 1,000 | 740 | 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 | \$1,440 | 48.00% |
| 14320 | 00115 Membership Dues | 505 | 800 | 0 | 800 | 800 | 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 | \$0 | 0.00% |
| 14320 | 00169 Training Special | 500 | 500 | 0 | 500 | 500 | 500 | 500 | 500 | \$0 | 0.00% |
| 14320 | 00177 Water | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14320 | 532008 Natural Gas | 0 | 0 | 0 | 0 | 10,000 | 13,000 | 13,000 | 12,000 | \$12,000 | |
| 14320 | 550013 Motor Vehicles | 0 | 0 | 0 | 0 | 16,550 | 0 | - | 0 | \$0 | |
| 14320 | 00200 Ammunition & Equipment | 5,005 | 5,000 | 0 | 5,000 | 4,000 | 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 | |
| 14320 | 00206 BCI Supplies | 5,091 | 7,500 | 0 | 7,500 | 5,500 | 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 | |
| 14320 | 00216 Clothing Allowance | 35,955 | 35,450 | 0 | 35,450 | 36,850 | 36,725 | 36,725 | 34,850 | (\$600) | -1.69% |
| 14320 | 00218 Clothing Maintenance Allowance | 38,417 | 34,000 | (34,000) | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 14320 | 00244 Gasoline | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14320 | 00256 Office Supplies | 4,277 | 7,000 | 0 | 7,000 | 6,000 | 7,000 | 5,000 | 5,000 | (\$2,000) | -28.57% |
| 14320 | 00268 Prisoner Meals | 31 | 150 | 0 | 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 | \$0 | 0.00% |
| 14320 | 00275 Professional Development | 421 | 1,000 | 0 | 1,000 | 500 | 1,000 | 1,000 | 1,000 | \$0 | 0.00% |
| 14320 | 00306 Uniform Replacement | 300 | 500 | 0 | 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 | \$0 | 0.00% |
| 14320 | 00350 New Equipment | 3,382 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 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 | \$0 | 0.00% |
| 14320 | 00375 Postage | 663 | 1,500 | 0 | 1,500 | 1,300 | 1,200 | 1,200 | 1,200 | (\$300) | -20.00% |
| TOTAL Police Department | | \$3,463,447 | \$3,392,029 | \$1,923,289 | \$5,315,318 | \$5,329,206 | \$5,952,343 | \$5,945,343 | \$5,732,461 | \$417,143 | 7.85% |
| 14420 Town Hall | | | | | | | | | | | |
| 14420 | 00073 Equipment Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 | \$15,000 | \$15,000 | (\$15,000) | |
| 14420 | 00177 Water | 0 | 0 | 0 | 0 | 0 | 270 | 270 | 270 | \$270 | |
| 14420 | 532004 Electricity | 0 | 0 | 0 | 0 | 9,222 | 25,000 | 25,000 | 22,500 | \$22,500 | |
| 14420 | 532008 Natural Gas | 0 | 0 | 0 | 0 | 7,350 | 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 | |
| 14320 | 00248 Janitorial Supplies | 0 | 0 | 0 | 0 | 0 | 4,200 | 4,200 | 4,200 | \$4,200 | |
| TOTAL Town Hall | | \$0 | \$0 | \$0 | \$0 | \$16,572 | \$68,070 | \$68,070 | \$65,570 | \$35,570 | |
| 14451 Public Works | | | | | | | | | | | |
| 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 | -\$138,808 | -10.82% |
| 14451 | 00003 Temporary | 0 | 0 | 0 | 0 | 0 | 8,000 | 6,000 | 4,000 | \$4,000 | |
| 14451 | 00004 Longevity | 47,853 | 40,126 | 0 | 40,126 | 46,175 | 36,821 | 36,821 | 34,260 | -\$5,866 | -14.62% |
| 14451 | 00008 Overtime | 106,308 | 123,000 | 0 | 123,000 | 90,130 | 129,800 | 120,000 | 120,000 | -\$3,000 | -2.44% |
| 14451 | 00024 Physical Assessment | 0 | 0 | 0 | 0 | 245 | 0 | - | 0 | \$0 | |
| 14451 | 00216 Clothing Allowance | 2,350 | 0 | 0 | 0 | 3,500 | 0 | - | 0 | \$0 | |
| 14451 | 00218 Clothing Maintenance Allowance | 0 | 0 | 15,350 | 15,350 | 13,450 | 0 | - | 0 | -\$15,350 | -100.00% |
| 14451 | 522250 FICA | 0 | 0 | 111,756 | 111,756 | 104,750 | 113,835 | 113,835 | 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 | \$427 | 0.71% |
| 14451 | 522301 Defined Contribution | 0 | 0 | 12,448 | 12,448 | 9,385 | 12,677 | 12,677 | 10,700 | -\$1,748 | -14.04% |
| 14451 | 522310 LIUNA | 0 | 0 | 36,500 | 36,500 | 17,800 | 36,500 | 36,500 | 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 | -\$500 | -7.69% |
| 14451 | 522818 Medical Insur-Active Employees | 0 | 0 | 314,554 | 314,554 | 340,500 | 322,311 | 322,311 | 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 | \$2,180 | 5.44% |
| 14451 | 522822 Dental Insur-Active Employees | 0 | 0 | 16,376 | 16,376 | 8,400 | 14,783 | 14,783 | 12,800 | -\$3,576 | -21.84% |
| 14451 | 522840 Insurance Buyback | 0 | 0 | 2,900 | 2,900 | 2,300 | 3,000 | 3,000 | 2,000 | -\$900 | -31.03% |
| 14451 | 522850 Life Insurance | 0 | 0 | 2,348 | 2,348 | 2,400 | 4,977 | 4,977 | 4,300 | \$1,952 | 83.13% |
| 14451 | 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 0 | 0 | 17,900 | 17,900 | 15,350 | \$15,350 | |
| 14451 | 00027 Advertising | 123 | 600 | 0 | 600 | 100 | 400 | 200 | 200 | -\$400 | -66.67% |
| 14451 | 00035 Blueprints & Photos | 42 | 800 | 0 | 800 | 0 | 600 | 300 | 300 | -\$500 | -62.50% |
| 14451 | 00047 Collection Refuse | 713,221 | 723,159 | 0 | 723,159 | 723,159 | 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 | -\$5,903 | -2.59% |
| 14451 | 00061 Landfill Monitoring | 7,851 | 9,400 | 0 | 9,400 | 16,900 | 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 | -\$32,500 | -72.22% |
| 14451 | 00095 Inspection Services | 2,023 | 1,300 | 0 | 1,300 | 2,100 | 1,600 | 1,600 | 1,600 | \$300 | 23.08% |
| 14451 | 00111 Litter Control Supplies | (1,465) | 700 | 0 | 700 | 1,050 | 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 | \$100 | 4.35% |
| 14451 | 00131 Printing Expenses | 830 | 1,000 | 0 | 1,000 | 585 | 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 | -\$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 | -50.00% |
| 14451 | 532004 Electricity | 157,484 | 168,728 | 0 | 168,728 | 168,728 | 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 | -\$46,000 | -81.71% |
| 14451 | 540038 Uniforms | 0 | 0 | 0 | 0 | 210 | 210 | 210 | 210 | \$210 | |
| 14451 | 00099 Lantern Repairs | 16,040 | 12,000 | 0 | 12,000 | 6,800 | 13,000 | 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 | -\$160,000 | -65.31% |
| 14451 | 00204 Auto Registrations | 697 | 985 | 0 | 985 | 1,050 | 985 | 985 | 985 | \$0 | 0.00% |
| 14451 | 00208 Books & Subscriptions | 159 | 900 | 0 | 900 | 265 | 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 | -\$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 | \$0 | 0.00% |
| 14451 | 00230 Engineering Supplies | 1,611 | 4,000 | 0 | 4,000 | 2,000 | 4,000 | 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 | -\$500 | -33.33% |
| 14451 | 00242 Fuel - Diesel | 89,823 | 110,300 | 0 | 110,300 | 99,400 | 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 | -\$80,683 | -88.66% |
| 14451 | 00248 Janitorial Supplies | 29,985 | 36,500 | 0 | 36,500 | 30,000 | 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 | \$0 | 0.00% |

| General Fund | | 2019 | 2020 | | 2020 | 2020 | 2021 | 2021 | 2021 | 2021 vs | 2021 vs |
|----------------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| | | Actual | Adopted | TRANS | Revised | Projection | Dept Req | CFO | TM Prop | (2020) \$\$\$ | (2020) (%) |
| 14451 | 00256 Office Supplies | 2,494 | 2,500 | 0 | 2,500 | 2,500 | 2,500 | 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 | -\$3,600 | -8.26% |
| 14451 | 00266 Planting | 9,925 | 12,000 | 0 | 12,000 | 10,500 | 12,000 | 12,000 | 7,500 | -\$4,500 | -37.50% |
| 14451 | 00284 Sand | 74,783 | 96,945 | 0 | 96,945 | 75,200 | 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 | -\$2,500 | -25.00% |
| 14451 | 00296 Signs | 11,357 | 10,000 | 0 | 10,000 | 6,750 | 11,000 | 11,000 | 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 | \$0 | 0.00% |
| 14451 | 532006 Street Lighting | 239,920 | 246,000 | 0 | 246,000 | 254,750 | 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 | -\$8,000 | -24.24% |
| TOTAL Public Works | | \$3,597,031 | \$3,807,740 | \$603,765 | \$4,411,505 | \$4,368,822 | \$3,889,503 | \$3,865,603 | \$3,579,180 | (\$832,325) | -18.87% |
| 14610 Planning Department | | | | | | | | | | | |
| 14610 | 00002 Staff Pay | \$197,719 | \$204,695 | \$0 | \$204,695 | \$212,067 | \$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 | \$308 | 10.55% |
| 14610 | 522250 FICA | 0 | 0 | 15,883 | 15,883 | 15,878 | 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 | \$1,826 | 19.50% |
| 14610 | 522301 Retire-Defined Contribution | 0 | 0 | 2,567 | 2,567 | 2,645 | 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 | \$3,544 | 8.05% |
| 14610 | 522820 Health Insurance - Retiree | 0 | 0 | 2,437 | 2,437 | 2,234 | 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 | (\$284) | -12.51% |
| 14610 | 522850 Life Insurance | 0 | 0 | 328 | 328 | 330 | 593 | 593 | 593 | \$265 | 80.79% |
| 14610 | 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 0 | 700 | 700 | 700 | 700 | \$700 | |
| 14610 | 00027 Advertising | 69 | 150 | 0 | 150 | 100 | 150 | 150 | 150 | \$0 | 0.00% |
| 14610 | 00115 Membership Dues | 783 | 800 | 0 | 800 | 580 | 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 | (\$24,500) | -49.49% |
| 14610 | 00208 Books & Subscriptions | 177 | 400 | 0 | 400 | 260 | 300 | 300 | 300 | (\$100) | -25.00% |
| 14610 | 00256 Office Supplies | 392 | 500 | 0 | 500 | 430 | 500 | 500 | 500 | \$0 | 0.00% |
| 14610 | 00350 New Equipment | 158 | 0 | 0 | 0 | 275 | 500 | 500 | 500 | \$500 | |
| TOTAL Planning Department | | \$211,228 | \$258,965 | \$76,857 | \$335,822 | \$346,099 | \$348,775 | \$348,775 | \$328,775 | (\$7,047) | -2.10% |
| 14910 Fire Department | | | | | | | | | | | |
| 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 | (\$6,613) | -0.27% |
| 14910 | 00004 Longevity | 156,838 | 149,500 | 0 | 149,500 | 157,590 | 138,883 | 138,883 | 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 | \$75,000 | 14.29% |
| 14910 | 00009 Holiday Pay | 178,656 | 185,082 | 0 | 185,082 | 199,997 | 188,600 | 188,600 | 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 | \$3,140 | 81.35% |
| 14910 | 00022 Collateral | 15,946 | 25,000 | 0 | 25,000 | 36,950 | 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 | |
| 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 | \$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 | (\$4,846) | -1.78% |
| 14910 | 522300 Fire Retirement | 0 | 0 | 842,832 | 842,832 | 809,775 | 956,939 | 956,939 | 922,541 | \$79,709 | 9.46% |
| 14910 | 522301 Retire-Defined Contribution | 0 | 0 | 0 | 0 | 155 | 375 | 375 | 375 | \$375 | |
| 14910 | 522818 Medical Insur-Active Employees | 0 | 0 | 704,410 | 704,410 | 672,500 | 707,998 | 707,998 | 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 | \$25,619 | 7.97% |
| 14910 | 522822 Dental Insur-Active Employees | 0 | 0 | 43,652 | 43,652 | 48,800 | 38,328 | 38,328 | 36,093 | (\$7,559) | -17.32% |
| 14910 | 522840 Insurance Buyback | 0 | 0 | 3,000 | 3,000 | 77 | 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 | (\$85) | -0.82% |
| 14610 | 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 0 | 33,750 | 39,000 | 39,000 | 37,000 | \$37,000 | |
| 14910 | 00024 Physical Assessment | 940 | 5,000 | 0 | 5,000 | 1,550 | 5,000 | 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 | \$0 | 0.00% |
| 14910 | 00056 Fire Alarm School | 865 | 1,100 | 0 | 1,100 | 555 | 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 | \$10,000 | 200.00% |
| 14910 | 00086 Rescue Billing Fees | 34,005 | 40,000 | 0 | 40,000 | 39,700 | 42,000 | 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 | \$0 | 0.00% |
| 14910 | 00136 Service Agreement | 32,053 | 25,000 | 0 | 25,000 | 22,500 | 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 | \$189,360 | 102.00% |
| 14910 | 00177 Water | 0 | 0 | 0 | 0 | 0 | 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 | \$500 | 33.33% |
| 14910 | 00199 Hydrant Rentals | 328,580 | 327,062 | 0 | 327,062 | 332,972 | 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 | \$1,500 | 42.86% |
| 14910 | 00203 Apparatus & Equipment Maint | 0 | 0 | 0 | 0 | 0 | 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 | (\$9,000) | -100.00% |
| 14910 | 532004 Electricity | 0 | 0 | 0 | 0 | 25,000 | 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 | |
| 14910 | 534010 Motor Vehicle Maintenance | 0 | 0 | 0 | 0 | 30,700 | 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 | |
| 14910 | 00115 Membership Dues | 430 | 500 | 0 | 500 | 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 | \$3,000 | 60.00% |
| 14910 | 00202 Auto Parts | 0 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 50,000 | \$50,000 | |
| 14910 | 00210 Building Maintenance | 0 | 0 | 0 | 0 | 0 | 70,000 | 70,000 | 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 | \$0 | 0.00% |
| 14910 | 00231 Building Supplies | 948 | 2,500 | 0 | 2,500 | 1,500 | 2,500 | - | 0 | (\$2,500) | -100.00% |
| 14910 | 00242 Diesel Fuel | 0 | 0 | 0 | 0 | 0 | 35,438 | 35,438 | 35,438 | \$35,438 | |
| 14910 | 00244 Gasoline | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14910 | 00253 Medical Supplies | 26,113 | 43,000 | 0 | 43,000 | 46,785 | 47,200 | 45,000 | 45,000 | \$2,000 | 4.65% |
| 14910 | 00256 Office Supplies | 2,041 | 2,500 | 0 | 2,500 | 2,400 | 5,000 | 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 | \$0 | 0.00% |
| 14910 | 00361 Training Aids | 9,909 | 10,000 | 0 | 10,000 | 9,575 | 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 | \$0 | 0.00% |
| 14910 | 00363 Hose & Nozzles | 7,297 | 4,500 | 0 | 4,500 | 3,500 | 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 | |
| TOTAL Fire Department | | \$4,769,011 | \$4,180,204 | \$2,197,680 | \$6,377,884 | \$6,751,898 | \$7,451,697 | \$7,426,597 | \$6,993,756 | \$615,872 | 9.66% |

| General Fund | 2019 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 vs (2020) \$\$\$ | 2021 vs (2020) (%) |
|---|------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------------|-----------------------|
| 15010 Community Services | | | | | | | | | | |
| 15010 00426 EG Chamber of Commerce | \$20,500 | \$15,500 | \$0 | \$15,500 | \$20,000 | \$25,000 | \$25,000 | \$20,500 | (\$5,000) | \$25,000 |
| 15010 00427 Main Street | 0 | 5,000 | 0 | 5,000 | 5,000 | 7,500 | 7,500 | - | \$5,000 | \$0 |
| 15010 00446 Summer's End | 6,500 | 6,500 | 0 | 6,500 | 6,500 | 10,000 | 10,000 | - | \$6,500 | \$0 |
| TOTAL Community Services | \$27,000 | \$27,000 | \$0 | \$27,000 | \$31,500 | \$42,500 | \$42,500 | \$20,500 | \$6,500 | \$25,000 |
| 15025 Community Parks | | | | | | | | | | |
| 15025 00002 Staff Pay | \$677,855 | \$734,774 | \$0 | \$734,774 | \$698,750 | \$528,766 | \$528,766 | \$537,982 | (\$196,792) | -27% |
| 15025 00004 Longevity | 8,303 | 9,365 | 0 | 9,365 | 8,300 | 7,503 | 7,503 | 7,685 | (\$1,680) | -18% |
| 15025 00008 Overtime | 3,539 | 7,000 | 0 | 7,000 | 5,700 | 0 | - | 0 | (\$7,000) | -100% |
| 15025 00012 Out of Rank | 310 | 1,500 | 0 | 1,500 | 533 | 0 | - | 0 | (\$1,500) | -100% |
| 15025 00013 Program Staff | 23,467 | 26,000 | 0 | 26,000 | 23,200 | 0 | - | 0 | (\$26,000) | -100% |
| 15025 00218 Clothing Maintenance Allowance | 0 | 0 | 7,500 | 7,500 | 6,350 | 0 | - | 0 | (\$7,500) | -100% |
| 15025 522250 FICA | 0 | 0 | 57,577 | 57,577 | 56,100 | 41,025 | 41,025 | 41,750 | (\$15,827) | -27% |
| 15025 522300 Municipal Employees Retirement | 0 | 0 | 33,561 | 33,561 | 30,276 | 27,564 | 27,564 | 27,573 | (\$5,988) | -18% |
| 15025 522301 Retire-Defined Contribution | 0 | 0 | 5,844 | 5,844 | 5,935 | 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 | (\$44,862) | -26% |
| 15025 522820 Medical Insur-Retirees | 0 | 0 | 2,437 | 2,437 | 2,250 | 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 | (\$2,825) | -37% |
| 15025 522840 Insurance Buyback | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | - | 0 | (\$1,000) | -100% |
| 15025 522850 Life Insurance | 0 | 0 | 1,338 | 1,338 | 1,350 | 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 | #DIV/0! |
| 15025 00027 Advertising | 131 | 100 | 0 | 100 | 100 | 0 | - | 0 | (\$100) | -100% |
| 15025 00057 Contract Services | 3,911 | 5,200 | 0 | 5,200 | 5,000 | 0 | - | 0 | (\$5,200) | -100% |
| 15025 00073 Equipment Maintenance | 8,027 | 8,000 | 0 | 8,000 | 7,100 | 7,500 | 7,500 | 7,500 | (\$500) | -6% |
| 15025 00101 Leased Land | 12,038 | 6,261 | 0 | 6,261 | 6,261 | 0 | - | 0 | (\$6,261) | -100% |
| 15025 00109 Lighting Repairs | 3,365 | 800 | 0 | 800 | 390 | 0 | - | 0 | (\$800) | -100% |
| 15025 00115 Membership Dues | 225 | 500 | 0 | 500 | 500 | 0 | - | 0 | (\$500) | -100% |
| 15025 00118 Recreation Programs | 5,951 | 6,500 | 0 | 6,500 | 6,200 | 0 | - | 0 | (\$6,500) | -100% |
| 15025 00177 Water | 21,882 | 31,000 | 0 | 31,000 | 27,500 | 918 | 918 | 918 | (\$30,082) | -97% |
| 15025 00194 Portable Restrooms | 2,092 | 2,500 | 0 | 2,500 | 2,000 | 0 | - | 0 | (\$2,500) | -100% |
| 15025 532004 Electricity | 6,397 | 2,500 | 0 | 2,500 | 2,500 | 0 | - | 0 | (\$2,500) | -100% |
| 15025 532008 Natural Gas | 0 | 0 | 0 | 0 | 5,000 | 0 | - | 0 | \$0 | #DIV/0! |
| 15025 540038 Uniforms & Other Clothing | 0 | 0 | 0 | 0 | 0 | 150 | 150 | 150 | \$150 | #DIV/0! |
| 15025 00210 Building Maintenance | 0 | 5,000 | 0 | 5,000 | 5,000 | 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 | #DIV/0! |
| 15025 00222 Copy Costs | 3,758 | 3,500 | 0 | 3,500 | 4,000 | 0 | - | 0 | (\$3,500) | -100% |
| 15025 00236 Fertilizer - School | 23,734 | 24,000 | 0 | 24,000 | 17,500 | 0 | - | 0 | (\$24,000) | -100% |
| 15025 00238 Field Lining Materials | 5,298 | 5,300 | 0 | 5,300 | 2,500 | 0 | - | 0 | (\$5,300) | -100% |
| 15025 00256 Loam | 20,116 | 9,000 | 0 | 9,000 | 5,800 | 0 | - | 0 | (\$9,000) | -100% |
| 15025 00256 Office Supplies | 976 | 1,200 | 0 | 1,200 | 500 | 0 | - | 0 | (\$1,200) | -100% |
| 15025 00270 Program Equipments | 9,891 | 10,000 | 0 | 10,000 | 5,500 | 0 | - | 0 | (\$10,000) | -100% |
| 15025 00272 Park Supplies | 6,291 | 8,000 | 0 | 8,000 | 8,000 | 0 | - | 0 | (\$8,000) | -100% |
| 15025 00288 Seed & Sod | 8,347 | 8,250 | 0 | 8,250 | 8,000 | 0 | - | 0 | (\$8,250) | -100% |
| 15025 00308 Weed Killer Chemicals | 1,458 | 2,000 | 0 | 2,000 | 2,000 | 0 | - | 0 | (\$2,000) | -100% |
| 15025 00384 Newsletter | 2,043 | 2,300 | 0 | 2,300 | 2,000 | 0 | - | 0 | (\$2,300) | -100% |
| 15025 00407 Senior Programs | 21,306 | 28,000 | 0 | 28,000 | 18,500 | 0 | - | 0 | (\$28,000) | -100% |
| 15025 00350 New Equipment | 2,927 | 5,000 | 0 | 5,000 | 5,000 | 0 | - | 2,500 | (\$2,500) | -50% |
| TOTAL Community Parks | \$891,814 | \$961,050 | \$278,860 | \$1,239,910 | \$1,175,445 | \$765,245 | \$765,245 | \$777,877 | (\$462,033) | -37.26% |
| 14510 Recreation | | | | | | | | | | |
| 14510 00008 Overtime | \$0 | \$0 | \$0 | \$0 | \$0 | \$700 | \$700 | \$700 | \$700 | |
| 14510 00013 Indoor | 0 | 0 | 0 | 0 | 0 | 28,000 | 28,000 | 28,000 | \$28,000 | |
| 14510 00027 Advertising | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 100 | \$100 | |
| 14510 00091 Harbormaster Supplies | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | \$2,000 | |
| 14510 00115 Dues | 0 | 0 | 0 | 0 | 0 | 280 | 280 | 280 | \$280 | |
| 14510 00118 Recreation Programs | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14510 00256 Office Supplies | 0 | 0 | 0 | 0 | 0 | 550 | 550 | 550 | \$550 | |
| 14510 00270 Program Equipment | 0 | 0 | 0 | 0 | 0 | 2,500 | 2,500 | 2,500 | \$2,500 | |
| 14510 532004 Electricity | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14510 00244 Gasoline | 0 | 0 | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 | \$6,000 | |
| 14510 00248 Janitorial Supplies | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 100 | \$100 | |
| 14510 532008 Natural Gas | 0 | 0 | 0 | 0 | 0 | 2,250 | 2,250 | 2,250 | \$2,250 | |
| TOTAL Recreation | \$0 | \$0 | \$0 | \$0 | \$0 | \$67,170 | \$67,170 | \$67,170 | \$67,170 | |
| 14520 Parks & Grounds | | | | | | | | | | |
| 14520 00008 Overtime | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | |
| 14520 00057 Contracted Services | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14520 00101 Leased Land | 0 | 0 | 0 | 0 | 0 | 6,210 | 6,210 | 6,210 | \$6,210 | |
| 14520 00109 Lighting Repairs | 0 | 0 | 0 | 0 | 0 | 800 | 800 | 800 | \$800 | |
| 14520 00115 Dues | 0 | 0 | 0 | 0 | 0 | 35 | 35 | 35 | \$35 | |
| 14520 00177 Water | 0 | 0 | 0 | 0 | 0 | 32,700 | 32,700 | 32,700 | \$32,700 | |
| 14520 00194 PortaJohns | 0 | 0 | 0 | 0 | 0 | 2,500 | 2,500 | 2,500 | \$2,500 | |
| 14520 532004 Electricity | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14520 00236 Fertilizer -School | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14520 00244 Gasoline | 0 | 0 | 0 | 0 | 0 | 1,150 | 1,150 | 1,150 | \$1,150 | |
| 14520 00248 Janitorial Supplies | 0 | 0 | 0 | 0 | 0 | 600 | 600 | 600 | \$600 | |
| 14520 00250 Loam | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14520 00288 Seed & Sod | 0 | 0 | 0 | 0 | 0 | 8,250 | 8,250 | 8,250 | \$8,250 | |
| 14520 00308 Chemicals | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14520 00350 New Equipment | 0 | 0 | 0 | 0 | 0 | 12,700 | 12,700 | 12,700 | \$12,700 | |
| TOTAL Parks & Grounds | \$0 | \$0 | \$0 | \$0 | \$0 | \$169,995 | \$169,995 | \$169,995 | \$169,995 | |

| General Fund | 2019 Actual | 2020 Adopted | TRANS | 2020 Revised | 2020 Projection | 2021 Dept Req | 2021 CFO | 2021 TM Prop | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|--|---------------------|---------------------|------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|
| 14810 Senior & Human Services | | | | | | | | | | |
| 14810 00002 Staff Pay | \$0 | \$0 | \$0 | \$0 | \$0 | \$240,167 | \$240,167 | \$240,167 | \$240,167 | |
| 14810 00004 Longevity | 0 | 0 | 0 | 0 | 0 | 800 | 800 | 800 | \$800 | |
| 14810 522250 FICA | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14810 522301 Retire-Defined Contribution | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14810 522820 Medical Insur-Retirees | 0 | 0 | 0 | 0 | 0 | 2,496 | 2,496 | 2,496 | \$2,496 | |
| 14810 522822 Dental Insur-Active Employees | 0 | 0 | 0 | 0 | 0 | 784 | 784 | 784 | \$784 | |
| 14810 522840 Insurance Buyback | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | \$1,000 | |
| 14810 522850 Life Insurance | 0 | 0 | 0 | 0 | 0 | 904 | 904 | 904 | \$904 | |
| 14810 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 0 | 0 | 350 | 350 | 350 | \$350 | |
| 14810 00115 Dues | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 100 | \$100 | |
| 14810 540038 Uniforms & Other Clothing | 0 | 0 | 0 | 0 | 0 | 300 | 300 | 300 | \$300 | |
| 14810 00202 Auto Parts | 0 | 0 | 0 | 0 | 0 | 4,000 | 4,000 | 4,000 | \$4,000 | |
| 14810 00244 Gasoline | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14810 00256 Office Supplies | 0 | 0 | 0 | 0 | 0 | 650 | 650 | 650 | \$650 | |
| 14810 00384 Newsletter | 0 | 0 | 0 | 0 | 0 | 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 | |
| 14810 532008 Natural Gas | 0 | 0 | 0 | 0 | 0 | 6,500 | 6,500 | 6,500 | \$6,500 | |
| 14810 00350 New Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | \$2,000 | #DIV/0! |
| TOTAL Senior & Human Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$377,524 | \$377,524 | \$379,524 | \$379,524 | |
| 16010 Debt Services | | | | | | | | | | |
| 16010 00501 Senior Center - 2009 - Principal | \$360,000 | \$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 | 0.00% |
| 16010 00504 School QSB Bonds - 2010 - Principal | 590,833 | 590,833 | 0 | 590,833 | 590,833 | 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 | 0.00% |
| 16010 00507 2016 Refunding Bonds - Principal | 680,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 16010 00532 RICWFA - Paving - 2015 - Principal | 214,000 | 217,000 | 0 | 217,000 | 217,000 | 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 | 0.00% |
| 16010 00501 Senior Center - 2009 - Interest | 12,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 16010 00502 Fields - 2009 A - Interest | 92,582 | 80,388 | 0 | 80,388 | 80,388 | 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 | 0.00% |
| 16010 00507 2016 Refunding Bonds - Interest | 13,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 16010 00510 New Bond | 0 | 52,650 | 0 | 52,650 | 0 | 0 | 0 | 0 | \$0 | 0.00% |
| 16011 00531 School QSB 2010 | 679,151 | 679,151 | 0 | 679,151 | 679,151 | 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 | 0.00% |
| 16010 00533 Road & Bridge Bonds - 2017 - Interest | 79,557 | 108,262 | 0 | 108,262 | 108,262 | 0 | 0 | 0 | \$0 | 0.00% |
| 16010 00525 Bond Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | #DIV/0! |
| 16010 00530 Paying Agent | 850 | 2,500 | 0 | 2,500 | 1,500 | 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 | 0.00% |
| 17010 Capital Outlay | | | | | | | | | | |
| 17010 550000 Capital Items | \$646,620 | \$100,000 | \$0 | \$100,000 | \$6,200 | \$822,705 | \$100,000 | \$100,000 | \$0 | 0.00% |
| 17010 555700 Prior Year Capital | 1,460 | 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 | \$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 | (\$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 | (4,565,311) | -17.72% |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Town of East Greenwich, RI



Town Manager FY 2020-2021 Proposed Town Budget Program

Budget Structure Changes

- 1) Expenditures indicated by department area to transparently reflect cost centers;
 - a) Personnel Costs : (Removed from Employee Benefit Section and decentralized into each Departmental unit:
 - FICA, Municipal Employee Retirement (MERS), TIAA Cref, Medical Insurance for Active Employees, Health Insurance – Retirees, Dental Insurance – Active Employees, Insurance Buyback, Life Insurance, Training/Conferences., Continuing Education;
 - b) Building and Maintenance Costs: (Decentralized into each impacted Department): Electricity, Natural Gas, Janitorial Supplies;
 - c) Vehicle/Equipment Costs: (Decentralized into each impacted Department): Motor Vehicle Maintenance, Auto Parts, Diesel Fuel, and Gasoline;
 - d) Other Unique Contractual Costs.

- 2) Establishment Debt Service Fund – removes debt expenses from General Fund and allows for clear tracking of General Fund and School Operating Programs.

Summary of Major Budget Impacts

- Proposed Tax Levy Impact: Approximately 1.43% or \$786,573.
 - Proposed Tax Rates:
 - Residential Property: \$23.29, (Inc. of \$0.08 from \$23.21 in FY 2020)
 - Commercial Property/PPT: \$24.27 (Inc. of \$0.83 from \$23.44 in FY 2020)
 - Tax Levy Funded Programs: \$56,165,584
 - School Department:** TM proposed \$37,009,455: \$651,892 increase of 1.79%
 - General Fund:** \$15,573,320: (\$557,693) decrease of -3.46%
 - Debt Service:** \$3,046,577: \$671,175 increase of 28.26%
 - Library:** \$536,232: proposed level funding 0% change
- Total Need from Current Taxes only.

| | Tax Need | % Gross Levy | Motor Vehicle 1,515,043 | Total Net Levy | % Net Levy | Residential Taxes 45,387,218 | % Resid Taxes | Tax Rate \$ 23.29 | Commerical/PP 10,386,339 | % Comm Taxes | Tax Rate \$24.27 |
|------------------------|-------------------|--------------|----------------------------|-------------------|---------------|---------------------------------|------------------|----------------------|-----------------------------|-----------------|---------------------|
| School Tax Transfer | 37,009,455 | | | | | | | | | | |
| School Debt Service | 2,377,865 | | | | | | | | | | |
| @98% | 40,191,143 | 70.1% | 1,062,456 | 39,128,686 | 70.1% | 31,828,760 | 70.1% | \$ 16.33 | 7,283,643 | 70.1% | \$17.02 |
| Municipal Tax Need | 15,573,320 | | | | | | | | | | |
| Municipal Debt Service | 668,712 | | | | | | | | | | |
| @98% | 16,573,502 | 28.9% | 438,122 | 16,135,380 | 28.9% | 13,125,131 | 28.9% | \$ 6.74 | 3,003,534 | 28.9% | \$ 7.02 |
| Library Tax Transfer | 536,232 | | | | | | | | | | |
| @98% | 547,176 | 1.0% | 14,465 | 532,711 | 1.0% | 433,327 | 1.0% | \$ 0.22 | 99,162 | 1.0% | \$ 0.23 |
| | 57,311,820 | | | 55,796,777 | | 45,387,218 | | | 10,386,339 | | 3 163 |

Summary of Major Budget Impacts

- All Budgeted Fund Expenditures: \$73,323,633 - with Manager's Reduction \$72,521,222;
- Expenditures:
 - **General Fund:** \$21,194,412, (without debt) increase of 1.01%. Original Dept. request \$23,137,553 or 10.27% increase, (reduced by \$1,943,141 or 9.17%)
 - **Debt Service:** Gross - \$4,991,221 / Net - \$3,046,577 Town-\$668,712/Sch. \$2,377,865)
 - **Library :** Level funded: \$536,232 (reduced by (\$6,406) from original request of \$542,638; Library FY21 Proposed \$758,276, inc. of 1.9% from \$744,392 or \$13,184.
 - **School:** \$42,530,411 (requested- 3.85% inc.) reduced (\$802,411) to \$41,728,000 or overall increase of \$651,892 or 1.79%.

Levy Transfer = FY21: \$36,357,563(FY20) + \$761,355(FY21 contractual obligations)
minus \$109,463(Trip program funding, to be funded by other sources)
Total Transfer = \$37,009,455.

Summary of Major Budget Impacts

Town Contractual Obligations:

- Contractual 2.00% inc. \$230,000 in wage/benefit adjustments with FTE changes;
- Salary and Benefit Costs Health: \$1.85 million – limited co-pays;
- Other benefits with cost implications.

School Contractual Obligations:

Salary/Pension/Benefit Costs: Contract fiscal note FY2020 – FY2022: FY20: \$47,268, FY21: \$510,965, FY22 \$998,412 with total 3-year impact of \$1,556,645.
Contractual Obligations in FY21 = \$761,355;

Need to do a better job in recognizing full costs in prior year budget development;

Creation of Capital Reserve Fund

- Revenue previously reflected in General Fund – Per RIDE Regulations reimbursement on annual eligible School Capital projects to be held in Capital Reserve for future investment in School projects;

Replenish erosion of Unassigned Reserve;

Working to strengthen tax and sewer use collection efforts;

Inconsistency:

Lack of Sustainable Best Practices in Management and Fiscal Policies;
Lack of Consistent Investment in Systems, Infrastructure and Equipment;
Personnel Cost Obligations

Expenditure Program Impacts

General Fund

- **Town Manager's Office:** (Modified salary/benefits to reflect 50% of Exec. Asst. inc. of 22.38% / \$56,691);
- **Town Clerk:** (Reduced salary/benefits of Town Clerk – reducing budget by (-25.92%) / (\$112,186)
- **Town Solicitor:** Reduced legal budget by (-8.33%) / \$25,000;
- **General Insurance:** Reduced by (12.96%) /(\$58,819) Outside Insurance Services by (46.67%) / (\$35,000);
- **Board of Canvassers:** Increase by 38.89% / \$8,400 due to election activity;
- **Treasury/Finance:** Reduced by (2.46%) / (\$21,904);
- **Information Technology:** Increase by 2.96% / \$20,649;
- **Police Department:** Increase by 7.85% / \$417,143;
- **Public Works:** Reduction of (18.77% / \$832,325);
- **Planning Department:** Reduction of (2.10% / \$7,047);
- **Fire Department:** Increase of 9.66% / \$615,872;
- **Community Service/Human and Senior Services:** Overall increase of \$161,156, - divisions reflected separately in budget document, with Parks, Recreation, Seniors, Human Services and Administration;
- **Debt Services:** Removed debt into Debt Service Fund (reduced by (\$4,777,925) ;
- **Capital (Annual):** Level funded at \$100,000.

Combined Statement of Sources & Uses

| | General | School | Debt Service | Wastewater | EG Library | Total |
|--|----------------------|----------------------|---------------------|---------------------|-------------------|----------------------|
| Revenues & Other Financing Sources: | | | | | | |
| 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 |
| Total Revenues | \$ 21,194,412 | \$ 41,728,000 | \$ 4,991,221 | \$ 4,071,357 | \$ 536,232 | \$ 72,521,222 |
| Expenditures & Other Financing Sources: | | | | | | |
| 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 |
| Total Expenditures | \$ 21,194,412 | \$ 42,530,411 | \$ 4,991,221 | \$ 4,071,357 | \$ 536,232 | \$ 73,323,633 |
| Excess (Deficiency) of Revenues Over Expenditures | \$0 | (\$802,411) | \$0 | \$0 | \$0 | (\$802,411) |

Property Tax History and Impact

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

| Residential Property Tax | | | | | | | Proposed | Proposed |
|---|-----------|-----------|-----------|-----------|-----------|-----------|--------------|----------|
| Examples of Rate Impact | FY2015-16 | FY2016-17 | FY2017-18 | FY2018-19 | FY2019-20 | FY2020-21 | Inc./((dec.) | |
| Residential Assessed Value | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | | |
| Tax Levy Per Average Residential Parcel | \$11,840 | \$12,045 | \$11,830 | \$11,500 | \$11,605 | \$11,645 | \$40.00 | |
| Commercial Assessed Value | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | | |
| Tax Levy Per Average Residential Parcel | \$11,840 | \$12,045 | \$11,830 | \$11,500 | \$11,720 | \$12,135 | \$415.00 | |
| Residential Assessed Value | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | | |
| Tax Levy Per Average Residential Parcel | \$23,680 | \$24,090 | \$23,660 | \$23,000 | \$23,210 | \$23,290 | \$80.00 | |
| Commercial Assessed Value | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | | |
| Tax Levy Per Average Residential Parcel | \$23,680 | \$24,090 | \$23,660 | \$23,000 | \$23,440 | \$24,270 | \$830.00 | |
| Residential Assessed Value | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | | |
| Tax Levy Per Average Residential Parcel | \$35,520 | \$36,135 | \$35,490 | \$34,500 | \$34,815 | \$34,935 | \$120.00 | |
| Tax Rate Differential Residential | \$23.68 | \$24.09 | \$23.66 | \$23.00 | \$23.21 | \$23.29 | \$0.08 | |
| Tax Rate Differential Commercial | \$23.68 | \$24.09 | \$23.66 | \$23.00 | \$23.44 | \$24.27 | \$0.83 | |

FY 2020-2021 General Fund Expenditures

Program Summary Detail by Area of Service

| Function | Description Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Request FY 2020-2021 | Proposed 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,462,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,462,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMM RESOURCES & PARKS | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$8,251,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$8,251,697 | \$6,993,756 |
| 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 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total GENERAL FUND OPERATIONS | | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,937,553 | \$21,194,412 |

Expenditures by Use Type

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

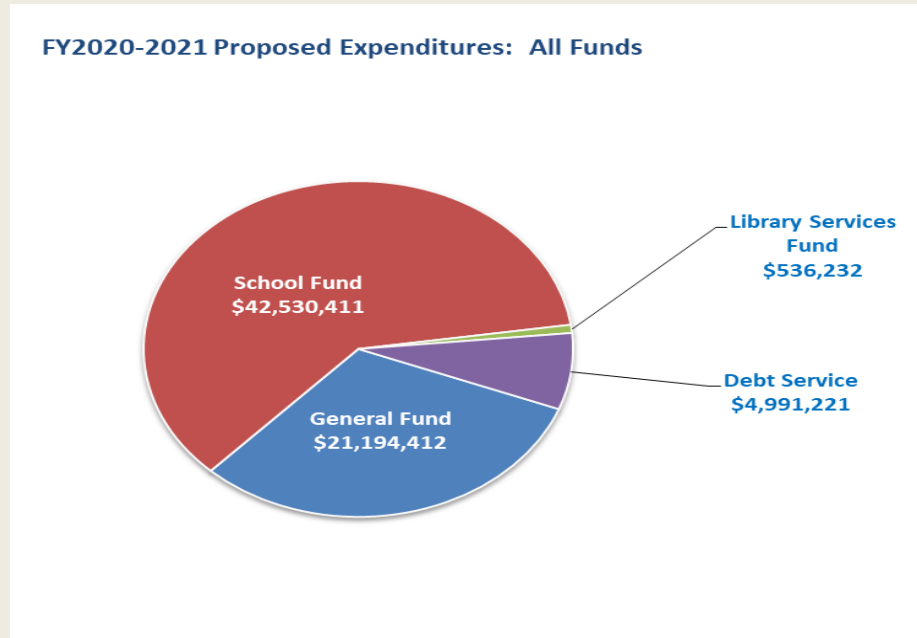
| Expenditure by Use Type | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020- 2021 Proposed | % of Total Budget |
|--|------------------------|-------------------------|---------------------------|------------------------------|----------------------|
| Salaries | \$10,942,712 | 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% |
| Total General Fund Expenditures | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$21,194,412 | 100.00% |

Expenditure Details by Fund Type

FY 2020-2021 All Budgeted Fund Expenditures

| Fund Type | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed | % of Total Budget |
|---|------------------------|-------------------------|---------------------------|--------------------------|-------------------------|
| General Fund | | | | | |
| 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% |
| Subtotal General Fund | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$21,194,412 | 100.00% |
| Debt Service Fund | | | | | |
| Debt Service Fund | \$0 | \$0 | \$0 | \$4,991,221 | 100.00% |
| Subtotal Debt Service Fund | \$0 | \$0 | \$0 | \$4,991,221 | 100.00% |
| Wastewater Fund | \$3,497,144 | \$4,654,962 | \$4,816,836 | \$4,071,357 | 100.00% |
| Subtotal Wastewater Fund | \$3,497,144 | \$4,654,962 | \$4,816,836 | \$4,071,357 | 100.00% |
| School Operating Budget | | | | | |
| School Operating Budget | \$39,123,797 | \$39,681,538 | \$39,409,740 | \$42,530,411 | 100.00% |
| Subtotal School Operating Budget | \$39,123,797 | \$39,681,538 | \$39,409,740 | \$42,530,411 | 100.00% |
| Library Services Fund | | | | | |
| Library Services Fund | \$525,000 | \$536,232 | \$536,232 | \$536,232 | 100.00% |
| Subtotal Enterprise Funds | \$525,000 | \$536,232 | \$536,232 | \$536,232 | 100.00% |
| GRAND TOTAL ALL BUDGETED FUNDS | \$70,639,874 | \$70,632,455 | \$70,775,840 | \$73,323,633 | |

Expenditure Summary by Fund Type



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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 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 |
| Total All Budgeted Fund Expenditures | \$70,638,874 | \$70,632,455 | \$70,775,840 | \$73,323,633 |

Expenditures by Area of Service - Detail

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

| Function | Description Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Dept Request FY 2020-2021 | Proposed 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMM RESOURCES & PARKS | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| 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 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total | GENERAL FUND OPERATIONS | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,137,553 | \$21,194,412 |
| OTHER FUNDS | | | | | | |
| 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 |
| Total | OTHER FUNDS | \$43,145,916 | \$44,872,732 | \$44,762,810 | \$52,135,627 | \$52,129,221 |
| GRAND TOTAL ALL BUDGETED FUNDS | | \$70,639,874 | \$70,632,455 | \$70,775,840 | \$75,273,180 | \$73,323,633 |

All Budgeted Funds Summaries

Budget in Brief

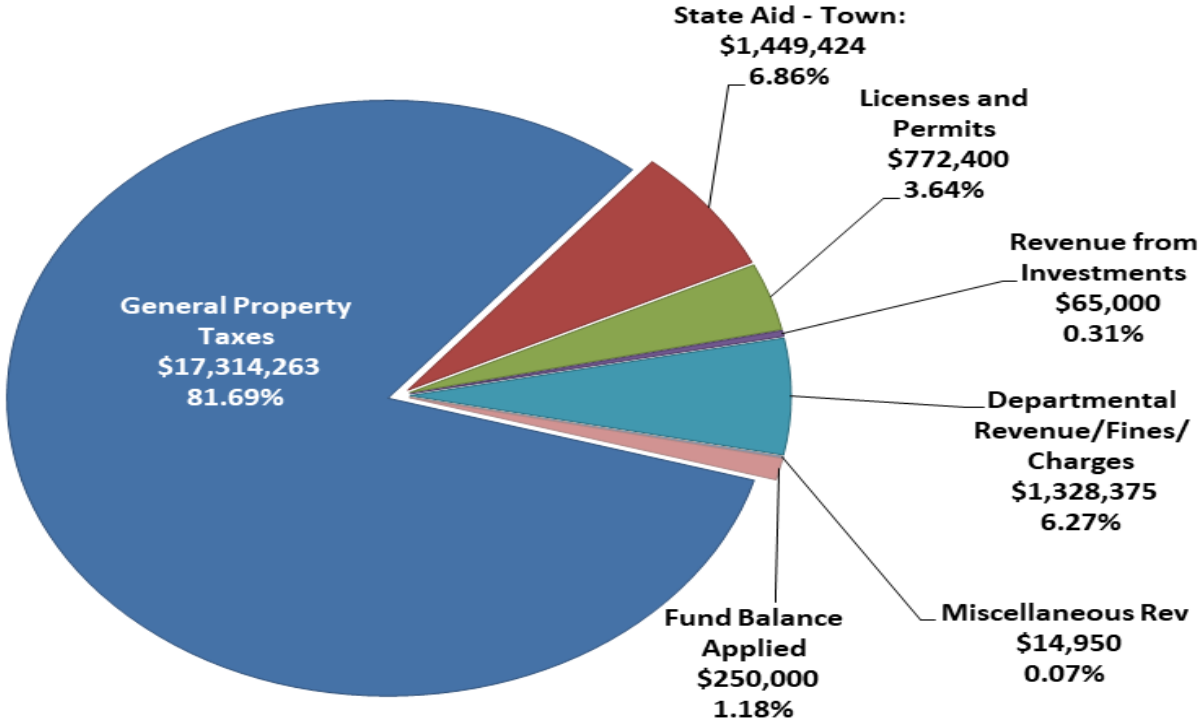
The following tables summarize revenues and expenditures by fund for the previous fiscal year's actual budget, the current fiscal year's adjusted and projected budgets, and the next fiscal year's Adopted budget.

| Revenue By Fund | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed 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 |
| Total Revenue By Fund | \$71,595,973 | \$72,058,987 | \$71,631,038 | \$71,984,990 |

| Expenditures By Fund | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed 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 |
| Total Expenditures By Fund | \$70,114,874 | \$70,096,223 | \$70,239,608 | \$72,787,401 |

General Fund Revenue Distribution

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



Summary by Category and Source

Combined Revenues

| Description | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed FY 2020-2021 |
|--|------------------------|-------------------------|---------------------------|--------------------------|
| General Property Taxes | | | | |
| 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 |
| Subtotal General Property Taxes | \$56,558,803 | \$57,084,295 | \$58,026,943 | \$57,906,527 |
| State Aid - Town | | | | |
| 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 |
| Subtotal State Aid - Town | \$2,910,170 | \$3,316,694 | \$2,978,947 | \$1,449,424 |
| Licenses & Permits | | | | |
| 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 |
| Subtotal Licenses & Permits | \$894,852 | \$734,300 | \$711,660 | \$772,400 |
| Revenue from Investments | | | | |
| Interest on Investments | \$50,080 | \$30,000 | \$75,000 | \$65,000 |
| Subtotal Revenue from Investments | \$50,080 | \$30,000 | \$75,000 | \$65,000 |
| Departmental Revenues/Fines/Charges | | | | |
| 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 |
| Subtotal Dept. Revenues/Fines/Charges | \$1,487,472 | \$1,391,400 | \$1,524,900 | \$1,328,375 |

Summary by Category and Source

Combined Revenues – *continued*

| Description | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Proposed FY 2020-2021 |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| Miscellaneous Departmental Rev | | | | |
| 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 |
| Subtotal Miscellaneous Dept Rev | \$647,948 | \$581,200 | \$574,244 | \$14,950 |
| Operating Transfers In | | | | |
| Wastewater Fund Transfer | 86,000 | 43,000 | 43,000 | 0 |
| Subtotal Operating Transfers In | \$86,000 | \$43,000 | \$43,000 | \$0 |
| Operating Transfers Out | | | | |
| 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) |
| Subtotal Operating Transfers Out | (\$35,865,812) | (\$36,893,795) | (\$36,893,795) | (\$40,592,264) |
| Fund Balance Applied | | | | |
| Fund Balance Applied | \$1,090,685 | \$0 | \$0 | \$250,000 |
| Subtotal Fund Balance Applied | \$1,090,685 | \$0 | \$0 | \$250,000 |
| Total General Fund Revenue | \$27,860,198 | \$26,287,094 | \$27,040,899 | \$21,194,412 |

General Fund Revenues

General Fund Revenues

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

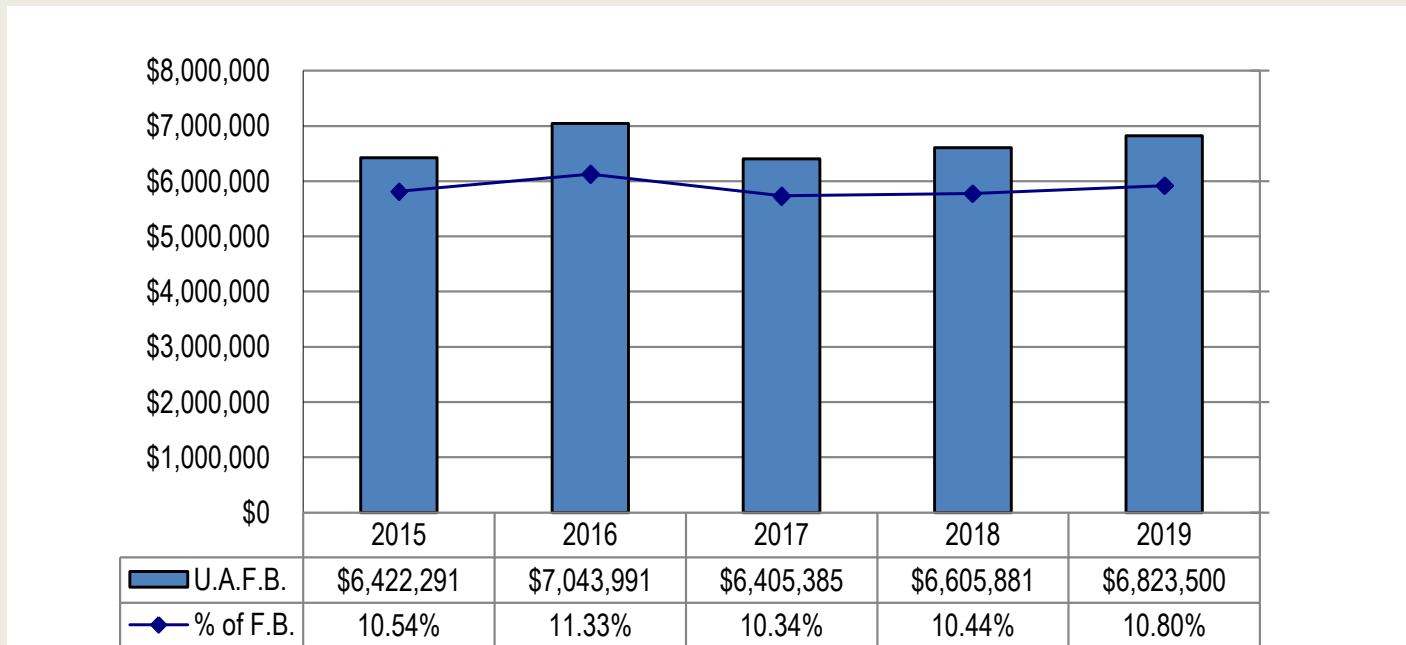
It is important to note that the Unassigned Fund Balance forward to the General Fund is proposed to be \$250,000. The prior year was budgeted at a rate to supplant the erosion of fund balance however, the 2020-2021 budget is proposing to use half of what was anticipated to help keep the tax increase 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.

Unassigned Fund Balance

UNASSIGNED FUND BALANCE

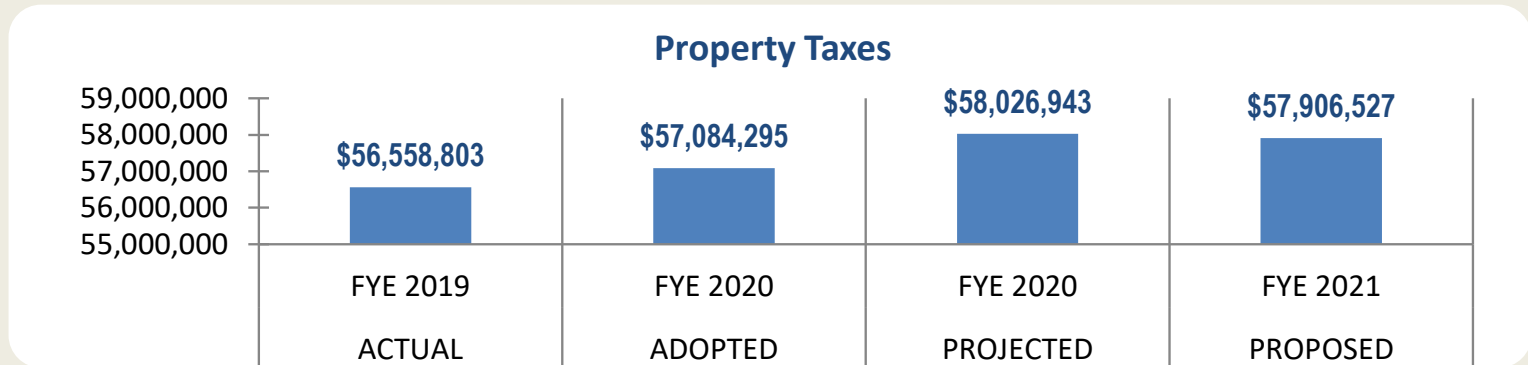
Financial policies adopted August 25, 2008 states in part, “the general fund will be maintained at between eight point three (8.3) and ten (10) percent of the sum of the total of the general fund annual operating budget and the property tax commitment for the school”. For this purpose, the general fund 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



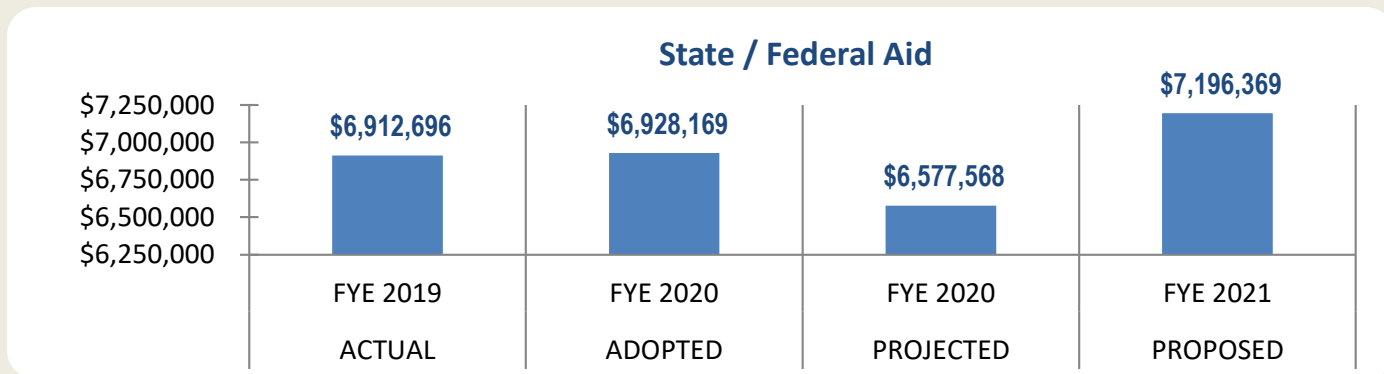
Property Taxes

| | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|--------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Property Taxes | | | | |
| 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 |
| Total | \$56,558,803 | \$57,084,295 | \$58,026,943 | \$57,906,527 |



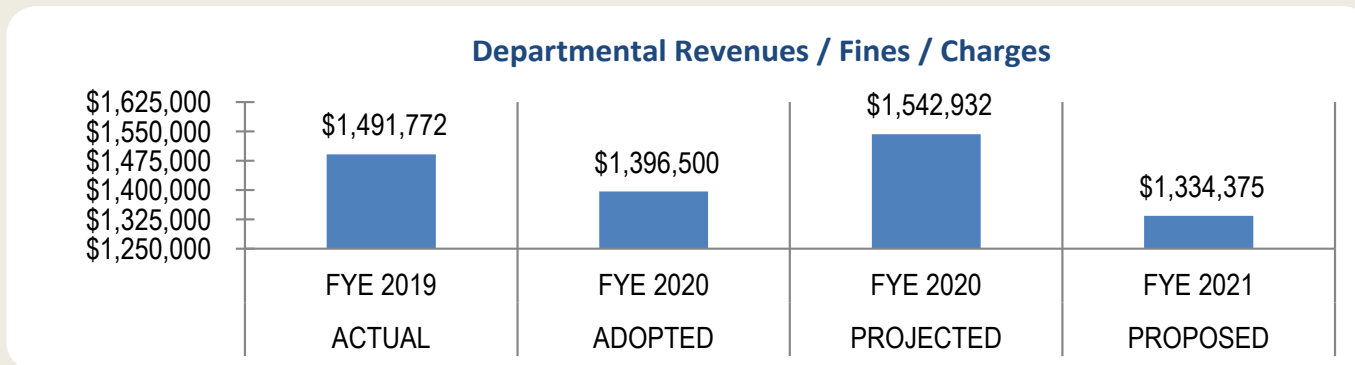
School Housing Aid & State Aid

| | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|----------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| State / Federal Aid | | | | |
| 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 |
| Total | \$6,912,696 | \$6,928,169 | \$6,577,568 | \$7,196,369 |



Departmental Revenue/Fines/Charges

| | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|---|------------------------|-------------------------|---------------------------|--------------------------|
| Departmental Revenues/Fines/Charges | | | | |
| 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 |
| Total | \$1,491,772 | \$1,396,500 | \$1,542,932 | \$1,334,375 |

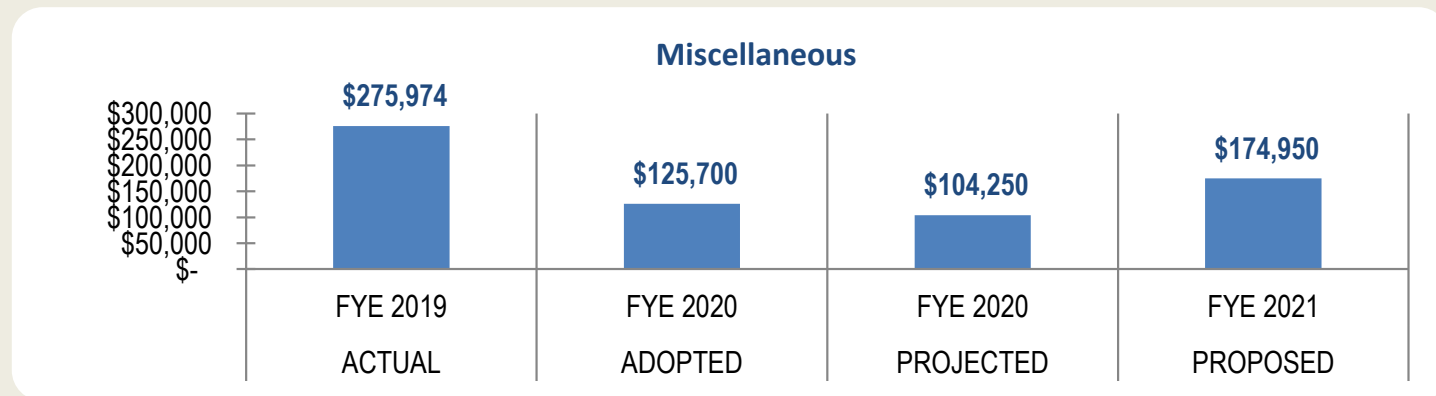


Miscellaneous Revenue

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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|----------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Miscellaneous Revenue | | | | |
| 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 |
| Miscellaneous | \$355,493 | \$125,700 | \$104,250 | \$174,950 |

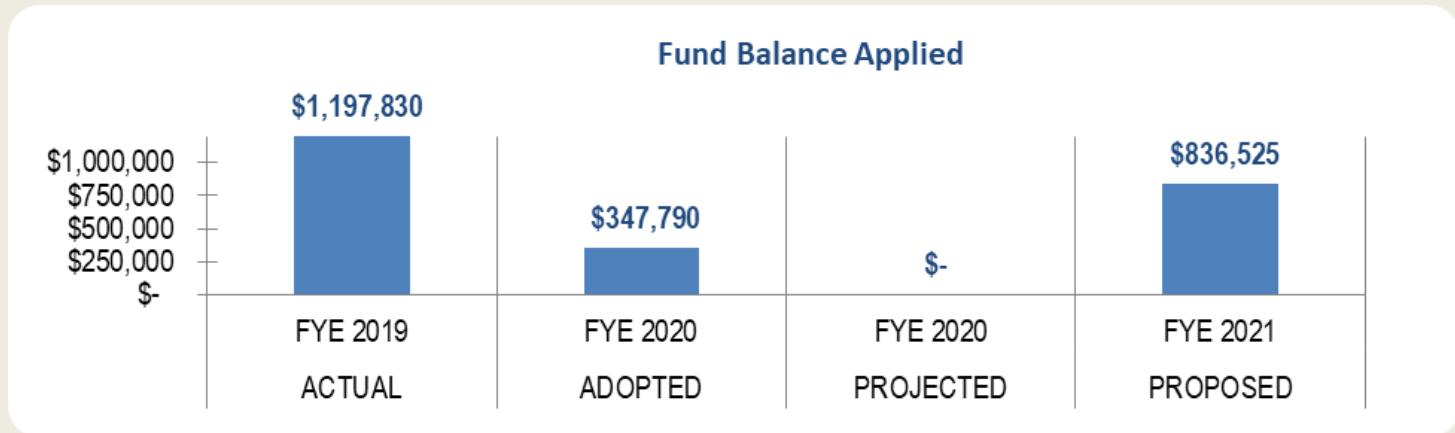


Fund Balance Applied

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 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed |
|------------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| Fund Balance Applied | | | | |
| 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 |
| Total | \$1,197,830 | \$347,790 | \$0.00 | \$836,525 |



Full-time Employees

Full Time Employee Comparison

| FULL-TIME EMPLOYEES FY 2019-2020 AS COMPARED TO FY 2020-2021 | | | | | |
|---|------------------------|-------------------------|---------------------------|--------------------------|----------------------------|
| Function Number & Description | FY 2018-2019 Actual | FY 2019-2020 Adopted | FY 2019-2020 Projected | FY 2020-2021 Proposed | FY 2020-2021 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 |
| Subtotal General Government FTE | 11.00 | 11.00 | 11.00 | 10.00 | -1.00 |
| 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 |
| Subtotal General Services FTE | 13.00 | 13.00 | 15.00 | 13.50 | 0.50 |
| 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 |
| Subtotal Public Safety FTE | 42.00 | 42.00 | 42.00 | 40.00 | -2.00 |
| 01445111-Public Works | 21.00 | 21.00 | 21.00 | 19.00 | -2.00 |
| Subtotal Public Works FTE | 21.00 | 21.00 | 21.00 | 19.00 | -2.00 |
| 01491011-Fire Department (incl Civilian Clerk) | 39.00 | 39.00 | 39.00 | 37.00 | -2.00 |
| Subtotal Fire Department FTE | 39.00 | 39.00 | 39.00 | 37.00 | -2.00 |
| 01502511-Community Services & Parks | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| Subtotal Parks & Recreation FTE | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| 01481011-Senior & Human Services | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| Subtotal Senior & Human Services FTE | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| General Fund Total FTE | 141.00 | 141.00 | 143.00 | 134.50 | -6.50 |
| 20950511-Wastewater Division | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| Subtotal Wastewater Funds FTE | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| Total FTE All Funds FTE | 147.00 | 147.00 | 149.00 | 140.50 | -6.50 |

FTE Proposed Changes

FTE Change Description

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 the FTE Plan and corresponding 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 3rd Class: Position to remain vacant and unfunded. (IBPO)
 - i. (Funding remains to fill one vacant Patrolman 3rd 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. The total anticipated cost savings by implementing these personnel adjustments is approximately \$750,000.

Town of East Greenwich 2020-2021 Budget

**Budget Work Session
June 1, 2020**

Andrew E. Nota, Town Manager

Schedule

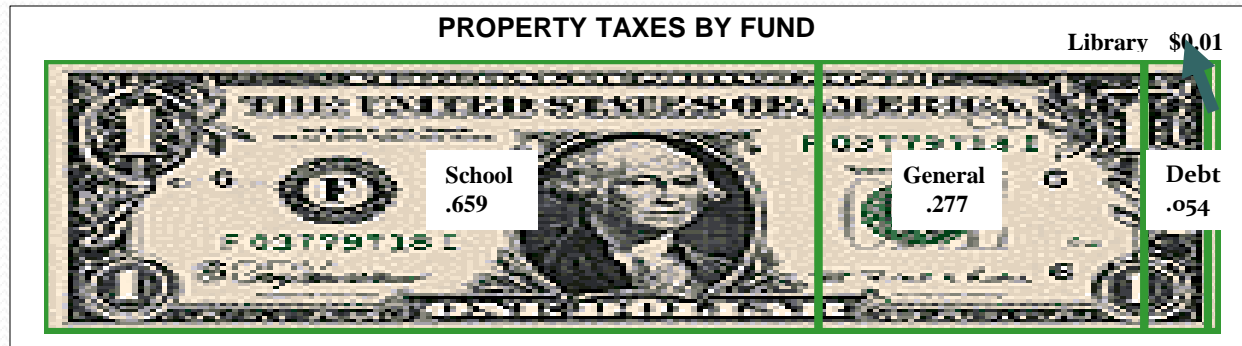


- Overview
 - Financial Summaries
 - Revenues
 - Expenditures
 - Departmental Discussions

Overview - Revenues

Proposed Budget Revenue

- Where Do Your Taxes Go:



- 3050 – Tax Levy Cap

- Since 2007 all municipalities have been restricted to the amount of taxes they can levy each year.
- For 2021, the maximum amount of taxes that the Town can raise at 4% is \$2,199,407.
 - FY 2021 Proposed Budget is proposing \$785,878 which is \$1,413,529 less than the maximum allowed.

| | Actual FY 2019-2020 Tax Levy | Maximum FY 2020-2021 Tax Levy | Proposed FY 2020-2021 Tax Levy | Amount (Below) Statutory Tax Cap |
|---|------------------------------------|-------------------------------------|--------------------------------------|---|
| Compliance with State Property 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 |
| Net Levy | \$54,987,679 | \$57,187,186 | \$55,773,557 | (\$1,413,629) |
| 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% |
| Residential Property Tax Rate | \$23.21 | \$24.02 | \$23.29 | \$0.73 |

- The Town is in the fourth year of the motor vehicle phase out program enacted in 2017. Cities and Town are reimbursed for lost revenues.

Overview - Revenues



- Projected Tax Rate

- The 2020-2021 Budget is being proposed using the values based on the December 31, 2016 full statistical revaluation which are 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 in June. The Town is conducting a State mandated statistical property assessment update. The updated values shall be used in calculated the Town's property Tax rate for Fiscal Year 2021-2022.
- Based on preliminary values, the Town is calculating increases of approximately .50%. 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.



Intergovernmental Aid

- State Aid to Education - \$3,417,301
 - Increase of \$758,326 from the current year (\$2,658,975)
- Municipal State Aid - \$1,449,424; **dec. of \$17,247**
 - Meal & Beverage Tax - level funded at \$700,000
 - Hotel Tax - \$500 increase at \$1,500
 - State PILOT program - **\$759 decrease** at \$15,012
 - Motor Vehicle Excise Phase Out - **\$18,190 decrease** at \$567,875
 - Other minor increases/decreases to account for overall decrease.
- School Construction Aid - \$1,391,144
 - Decrease of **\$457,879** over the current year (\$1,850,023)

Departmental Fees/Fines/Charges for Services

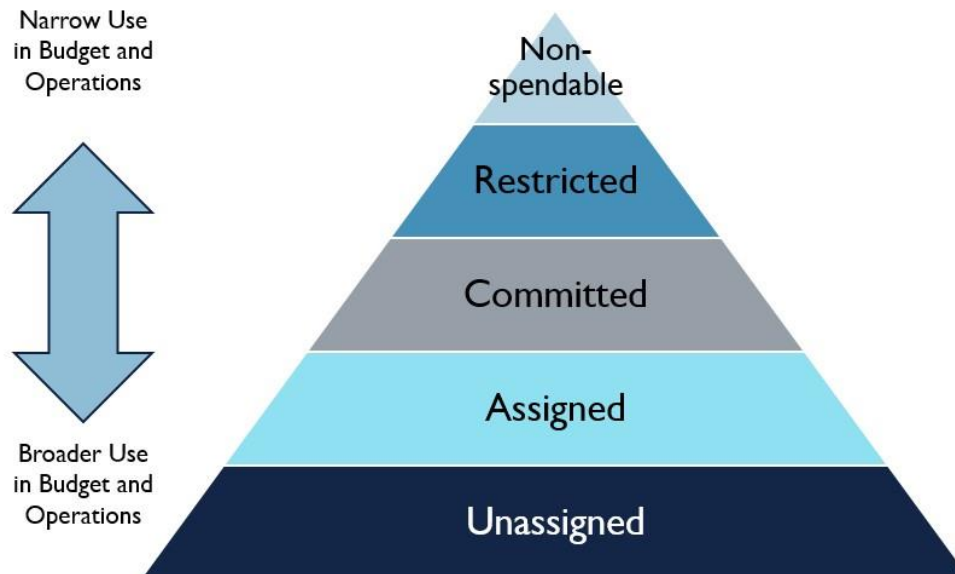
- Projected Fees/Fines/Charges -**decrease of \$63,025** at \$1,328,375;
 - Emergency Medical Services Billing – decrease of **\$110,000**
 - 3-year avg. - \$848,257; estimate of \$780,000 in 2020;
 - Miscellaneous Revenue – decrease of **\$12,750**
 - Public Works – Permits/Fees – increase of \$40,000 at \$273,025
- Minor increases/decreases account for overall decrease

Licenses/Fees/Rents

- Projected Increase - \$38,100
 - Business Licenses & Fees - increase of \$10,000
 - Real Estate Conveyance Fees – increase of \$25,000
- Other minor increases/decreases

Miscellaneous Revenues

- Investment Income – increase of \$35,000
 - Tighter cash management practices; longer investment opportunities
- Fund Balance Utilization - \$250,000



Property Tax Increase Drivers

- 1.79% inc. in the property tax transfer to the schools - \$651,892
- Increase of \$671,175 to fund Debt Services obligations related to current obligations and planned issuance of new debt associated with Town and School.

5 Year Property Tax Levy History

| 5 Year Property Tax Levy - History | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|-------------------|--------------|
| Fiscal Year | Mun/Debt/Lib | School | Total | \$ Increase | % Increase |
| 2015-2016 | 22,176,247 | 33,267,555 | 55,443,802 | 2,098,194 | 3.78% |
| 2016-2017 | 23,000,503 | 34,018,906 | 57,019,409 | 1,575,607 | 2.84% |
| 2017-2018 | 22,151,005 | 34,018,906 | 56,169,911 | (849,498) | -1.49% |
| 2018-2019 | 20,641,095 | 35,340,812 | 55,981,907 | (188,004) | -0.33% |
| 2019-2020 | 20,522,634 | 35,357,563 | 55,880,197 | (101,710) | -0.18% |
| Avg 5 Year History | \$ 21,698,297 | \$ 34,400,748 | \$ 56,099,045 | \$ 506,918 | 0.91% |



EXPENDITURES

Assumptions & Facts

- Departmental Increases
 - Contractual Obligations – All bargaining units 2⁰% increase
 - Non-Union – 2.0%
 - Wages - increase of \$143,952 over prior year
 - Retirement - \$137,439
 - Municipal – 5.14% from 4.51%
 - IBPO – 30.81% from 30.32
 - Fire – 32.35% from 30.29%
 - Health Insurance - **\$60,813** DECREASE due to elimination of vacant positions (2021 – 9.1% inc)
 - Retiree Healthcare - \$58,553 INCREASE in Pay Go
 - Dental Insurance – **\$15,596** DECREASE due to elimination of vacant positions

Departmental Proposed Budgets

| Function | Description Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Department Dept Request FY 2020-2021 | Proposed 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMMUNITY RESOURCES & PAR | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| 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 | Contributions to Outside Agencies | 27,000 | 27,000 | 31,500 | 42,500 | 20,500 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total | GENERAL FUND OPERATIONS | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,137,553 | \$21,194,412 |

Departmental Details – General Government

General Government

- Town Manager – 22% increase
- Reallocation of salary and benefits for Town Clerk/Executive Assistant. (Level at 1.5 FT Employees)

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14020 Town Manager | | | | | | | | |
| 14020 000010 Town Council | \$8,250 | \$9,300 | \$9,300 | \$9,300 | \$9,300 | \$9,300 | \$0 | 0.00% |
| 14020 00002 Staff Pay | 223,225 | 172,000 | 172,000 | 204,996 | 204,996 | 204,996 | \$32,996 | 19.18% |
| 14020 522250 FICA | 0 | 0 | 13,870 | 16,396 | 16,396 | 16,396 | \$2,526 | 18.21% |
| 14020 522300 Municipal Employees Retirement | 0 | 0 | 7,216 | 10,537 | 10,537 | 10,537 | \$3,321 | 46.02% |
| 14020 522301 TIAA CREF | 0 | 0 | 1,600 | 2,050 | 2,050 | 2,050 | \$450 | 28.13% |
| 14020 522818 Medical Insur-Active Employees | 0 | 0 | 18,253 | 27,597 | 27,597 | 27,597 | \$9,344 | 51.19% |
| 14020 522820 Health Insurance - Retiree | 0 | 0 | 11,377 | 12,090 | 12,090 | 12,090 | \$713 | 6.27% |
| 14020 522822 Dental Insur-Active Employees | 0 | 0 | 1,014 | 1,344 | 1,344 | 1,344 | \$330 | 32.54% |
| 14020 522840 Insurance Buyback | 0 | 0 | 4,100 | 0 | 0 | 0 | (\$4,100) | -100.00% |
| 14020 522850 Life Insurance | 0 | 0 | 101 | 212 | 212 | 212 | \$111 | 109.90% |
| 14020 00089 Functions & Meetings | 1,032 | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | \$1,000 | 100.00% |
| 14020 00090 Travel/Mileage | 0 | 0 | 0 | 9,000 | 9,000 | 9,000 | \$9,000 | 0.00% |
| 14020 00115 Membership Dues | 9,255 | 6,000 | 6,000 | 7,500 | 7,500 | 7,500 | \$1,500 | 25.00% |
| 14020 00180 Inaugurate | 0 | 0 | 0 | 1,000 | 0 | 0 | \$0 | 0.00% |
| 14020 00091 Harbormaster' | 2,433 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | \$0 | 0.00% |
| 14020 00154 Town Celebration | 6,815 | 4,500 | 4,500 | 5,000 | 4,500 | 4,500 | \$0 | 0.00% |
| 14020 00256 Office Supplies | 1,464 | 1,000 | 1,000 | 1,000 | 500 | 500 | (\$500) | -50.00% |
| TOTAL Town Manager | \$252,474 | \$195,800 | \$253,331 | \$312,022 | \$310,022 | \$310,022 | \$56,691 | 22.38% |

- **Town Clerk – 25.92% (decrease)**
 - Reallocation of salary and benefits to Town Manager Office and elimination of funding for one Clerk position. (3.5 FT employees)

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14030 Town Clerk | | | | | | | | |
| 14030 00002 Staff Pay | \$227,460 | \$282,204 | \$280,154 | \$242,375 | \$205,253 | \$205,253 | (\$74,901) | -26.74% |
| 14030 00004 Longevity | 5,783 | 5,783 | 5,783 | 6,009 | 6,153 | 6,153 | \$370 | 6.40% |
| 14030 522250 FICA | 0 | 0 | 22,031 | 19,001 | 16,173 | 16,173 | (\$5,858) | -26.59% |
| 14030 522300 Municipal Employees Retirement | 0 | 0 | 12,988 | 12,767 | 10,866 | 10,866 | (\$2,122) | -16.34% |
| 14030 522301 TIAA CREF | 0 | 0 | 3,341 | 2,977 | 2,515 | 2,515 | (\$826) | -24.72% |
| 14030 522818 Medical Insur-Active Employees | 0 | 0 | 73,011 | 57,418 | 49,324 | 49,324 | (\$23,687) | -32.44% |
| 14030 522820 Health Insurance - Retiree | 0 | 0 | 9,750 | 9,984 | 9,984 | 9,984 | \$234 | 2.40% |
| 14030 522822 Dental Insur-Active Employees | 0 | 0 | 3,976 | 3,445 | 2,611 | 2,611 | (\$1,365) | -34.33% |
| 14030 522840 Insurance Buyback | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | \$0 | 0.00% |
| 14030 522850 Life Insurance | 0 | 0 | 530 | 975 | 749 | 749 | \$219 | 41.32% |
| 14030 00027 Advertising | 551 | 500 | 1,100 | 750 | 750 | 750 | (\$350) | -31.82% |
| 14030 00045 Codification of Ordinances | 0 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | (\$1,000) | -20.00% |
| 14030 00073 Equipment Maintenance | 0 | 200 | 200 | 200 | 200 | 200 | \$0 | 0.00% |
| 14030 00115 Membership Dues | 410 | 500 | 500 | 700 | 700 | 700 | \$200 | 40.00% |
| 14030 00117 Microfilming | 4,612 | 5,000 | 6,200 | 5,000 | 4,000 | 4,000 | (\$2,200) | -35.48% |
| 14030 00131 Printing | 471 | 500 | 750 | 500 | 500 | 500 | (\$250) | -33.33% |
| 14030 00133 Professional Services | 4,325 | 5,000 | 5,000 | 5,000 | 4,500 | 4,500 | (\$500) | -10.00% |
| 14030 540038 Uniforms | 0 | 0 | 0 | 600 | 450 | 450 | \$450 | 0.00% |
| 14030 00226 Dog Licensing | 280 | 300 | 300 | 300 | 300 | 300 | \$0 | 0.00% |
| 14030 00256 Office Supplies | 1,210 | 1,200 | 1,200 | 1,200 | 600 | 600 | (\$600) | -50.00% |
| TOTAL Town Clerk | \$245,103 | \$306,187 | \$432,814 | \$375,201 | \$320,628 | \$320,628 | (\$112,186) | -25.92% |

- Board of Canvassers – 39% increase
- Addresses November, 2020 election costs.

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|----------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14110 Board of Canvassers | | | | | | | | |
| 14110 00003 Temporary Help | \$1,185 | \$1,850 | \$1,850 | \$2,500 | \$2,500 | \$2,500 | \$650 | 35.14% |
| 14110 00006 Election Official | 12,541 | 14,000 | 14,000 | 14,500 | 14,500 | 14,500 | \$500 | 3.57% |
| 14110 00023 Board | 4,200 | 2,000 | 2,000 | 6,000 | 6,000 | 6,000 | \$4,000 | 200.00% |
| 14110 00027 Advertising | 28 | 500 | 500 | 750 | 750 | 750 | \$250 | 50.00% |
| 14110 00028 Police Details | 1,280 | 1,250 | 1,250 | 2,500 | 2,500 | 2,500 | \$1,250 | 100.00% |
| 14110 00085 Food | 1,917 | 1,000 | 1,000 | 3,200 | 3,000 | 3,000 | \$2,000 | 200.00% |
| 14110 00256 Supplies | 2,448 | 1,000 | 1,000 | 1,000 | 750 | 750 | (\$250) | -25.00% |
| TOTAL Board of Canvassers | \$23,599 | \$21,600 | \$21,600 | \$30,450 | \$30,000 | \$30,000 | \$8,400 | 38.89% |

- Legal Services – 8.0% (decrease)
 - Eliminated claims reserves due to the settlement of grievances;
 - More control over managing legal services internally.

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14040 Town Solicitor | | | | | | | | |
| 14040 00043 Claims Reserves | \$0 | \$25,000 | \$25,000 | \$0 | \$0 | \$0 | (\$25,000) | -100.00% |
| 14040 00081 Fees & Legal Services | 333,365 | 275,000 | 275,000 | 285,000 | 275,000 | 275,000 | \$0 | 0.00% |
| 14040 00135 Professional/Arbitration | 26,710 | 0 | 0 | 0 | - | 0 | \$0 | 0.00% |
| TOTAL Town Solicitor | \$360,076 | \$300,000 | \$300,000 | \$285,000 | \$275,000 | \$275,000 | (\$25,000) | -8.33% |

- Municipal Court – 194.12 increase



- Increase associated with the implementation of court software

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|------------------------------|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14045 Municipal Court | | | | | | | | |
| 14045 00001 Director's Pay | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | 0.00% |
| 14045 000852 Program costs | 75 | 100 | 100 | 10,000 | 10,000 | 10,000 | \$9,900 | 9900.00% |
| TOTAL Municipal Court | \$5,075 | \$5,100 | \$5,100 | \$15,000 | \$15,000 | \$15,000 | \$9,900 | 194.12% |

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|----------------------------|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14050 Probate Judge | | | | | | | | |
| 14050 00001 Director's Pay | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$0 | 0.00% |
| TOTAL Probate Judge | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$0 | 0.00% |

- Probate and Municipal Judge – level funded

Departmental Details – General Services

- Finance Department -2.5% (decrease)
 - Restructuring of Department Position;
 - Elimination of PT Clerk funding;
 - Funding for Revaluation eliminated from operating program.
 - (Level at 8-FT employees, incl. Tax Assessment)



| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14210 Treasury | | | | | | | | |
| 14210 00002 Staff Pay | \$448,137 | \$537,456 | \$537,456 | \$567,176 | \$550,077 | \$550,077 | \$12,621 | 2.35% |
| 14210 00004 Longevity | 4,996 | 1,822 | 1,822 | 4,427 | 4,427 | 4,427 | \$2,605 | 142.97% |
| 14210 00008 Overtime | 5,858 | 1,000 | 1,000 | 2,500 | 2,000 | 2,000 | \$1,000 | 100.00% |
| 14210 511002 Part Time | 0 | 0 | 0 | 9,500 | 0 | 0 | \$0 | |
| 14210 522250 FICA | 0 | 0 | 41,332 | 44,645 | 42,575 | 42,575 | \$1,243 | 3.01% |
| 14210 522300 Municipal Employees Retirement | 0 | 0 | 23,690 | 28,661 | 27,782 | 27,782 | \$4,092 | 17.27% |
| 14210 522301 TIAA CREF | 0 | 0 | 5,371 | 5,705 | 5,534 | 5,534 | \$163 | 3.03% |
| 14210 522818 Medical Insur-Active Employees | 0 | 0 | 135,273 | 128,770 | 128,770 | 128,770 | (\$6,503) | -4.81% |
| 14210 522820 Health Insurance - Retiree | 0 | 0 | 9,750 | 9,984 | 9,984 | 9,984 | \$234 | 2.40% |
| 14210 522822 Dental Insur-Active Employees | 0 | 0 | 7,973 | 5,540 | 5,540 | 5,540 | (\$2,433) | -30.52% |
| 14210 522840 Insurance Buyback | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 14210 522850 Life Insurance | 0 | 0 | 808 | 1,284 | 1,284 | 1,284 | \$476 | 58.91% |
| 14210 00027 Advertising | 52 | 300 | 300 | 100 | 100 | 100 | (\$200) | -66.67% |
| 14210 00115 Membership Dues | 155 | 600 | 600 | 600 | 600 | 600 | \$0 | 0.00% |
| 14210 00131 Printing Expenses | 732 | 600 | 600 | 600 | 600 | 600 | \$0 | 0.00% |
| 14210 00159 Tax Book | 0 | 700 | 700 | 700 | 700 | 700 | \$0 | 0.00% |
| 14210 00162 Revaluation | 0 | 25,000 | 25,000 | 0 | 0 | 0 | (\$25,000) | -100.00% |
| 14210 00163 Audit & Accounting | 77,460 | 60,000 | 60,000 | 55,000 | 55,000 | 55,000 | (\$5,000) | -8.33% |
| 14210 540038 Uniforms | 0 | 0 | 0 | 548 | 548 | 548 | \$548 | |
| 14210 00208 Books & Subscriptions | 322 | 1,500 | 1,500 | 1,500 | 750 | 750 | (\$750) | -50.00% |
| 14210 00256 Office Supplies | 4,803 | 6,000 | 6,000 | 5,000 | 3,000 | 3,000 | (\$3,000) | -50.00% |
| 14210 00350 New Equipment | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 14210 00375 Postage | 33,088 | 32,000 | 32,000 | 32,000 | 30,000 | 30,000 | (\$2,000) | -6.25% |
| TOTAL Treasury | \$575,603 | \$666,978 | \$891,175 | \$904,240 | \$869,271 | \$869,271 | (\$21,904) | -2.46% |

- Information Technology – 3.0% increase
 - Added .5 FTE from 2020 budget (2.5 FT Employees)



| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14215 Information Technology | | | | | | | | |
| 14215 00002 Staff Pay | \$163,440 | \$163,185 | \$163,185 | \$259,242 | \$218,285 | \$218,285 | \$55,100 | 33.77% |
| 14215 522250 FICA | 0 | 0 | 12,484 | 19,832 | 16,699 | 16,699 | \$4,215 | 33.76% |
| 14215 522300 Municipal Employees Retirement | 0 | 0 | 7,360 | 13,325 | 11,220 | 11,220 | \$3,860 | 52.45% |
| 14215 522301 TIAA CREF | 0 | 0 | 1,632 | 2,592 | 2,183 | 2,183 | \$551 | 33.76% |
| 14215 522818 Medical Insur-Active Employees | 0 | 0 | 18,253 | 26,823 | 23,276 | 23,276 | \$5,023 | 27.52% |
| 14215 522822 Dental Insur-Active Employees | 0 | 0 | 1,014 | 1,172 | 1,034 | 1,034 | \$20 | 1.97% |
| 14215 522840 Insurance Buyback | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | \$0 | 0.00% |
| 14215 522850 Life Insurance | 0 | 0 | 227 | 367 | 311 | 311 | \$84 | 37.00% |
| 14215 00049 System Engineering | 18,852 | 17,000 | 17,000 | 17,000 | 10,000 | 10,000 | (\$7,000) | -41.18% |
| 14215 00075 Hardware Maintenance | 3,268 | 13,101 | 13,101 | 13,101 | 10,200 | 10,200 | (\$2,901) | -22.14% |
| 14215 00076 Software Maintenance | 169,262 | 185,922 | 185,922 | 189,347 | 182,000 | 182,000 | (\$3,922) | -2.11% |
| 14215 00078 Web site | 17,166 | 12,295 | 12,295 | 17,022 | 17,600 | 17,600 | \$5,305 | 43.15% |
| 14215 00115 Membership Dues | 200 | 325 | 325 | 325 | 325 | 325 | \$0 | 0.00% |
| 14215 00139 Communication Maintenance | 21,746 | 31,000 | 31,000 | 31,000 | 12,000 | 12,000 | (\$19,000) | -61.29% |
| 14215 00220 Computer Supplies | 18,154 | 19,200 | 19,200 | 19,200 | 19,200 | 19,200 | \$0 | 0.00% |
| 14215 00256 Office Supplies | 133 | 1,000 | 1,000 | 1,000 | 750 | 750 | (\$250) | -25.00% |
| 14215 00340 Hardware Equipment | 110,500 | 56,200 | 56,200 | 31,200 | 60,000 | 60,000 | \$3,800 | 6.76% |
| 14215 00341 Software Equipment | 18,992 | 37,500 | 37,500 | 16,300 | 12,800 | 12,800 | (\$24,700) | -65.87% |
| 14215 00451 Equipment Lease | 52,006 | 40,212 | 40,212 | 42,768 | 40,300 | 40,300 | \$88 | 0.22% |
| 14215 00385 Telecommunications | 78,252 | 79,624 | 79,624 | 81,997 | 80,000 | 80,000 | \$376 | 0.47% |
| TOTAL Information Technology | \$671,972 | \$656,564 | \$698,534 | \$784,613 | \$719,183 | \$719,183 | \$20,649 | 2.96% |



- **Planning Department – 2.10% (decrease)**

- Professional Services reduced by **\$24,500** for parking study
- (Level at 3-FT Employees)

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14610 Planning Department | | | | | | | | |
| 14610 00002 Staff Pay | \$197,719 | \$204,695 | \$204,695 | \$214,449 | 214,449 | 214,449 | \$9,754 | 4.77% |
| 14610 00004 Longevity | 2,120 | 2,920 | 2,920 | 3,228 | 3,228 | 3,228 | \$308 | 10.55% |
| 14610 522250 FICA | 0 | 0 | 15,883 | 16,652 | 16,652 | 16,652 | \$769 | 4.84% |
| 14610 522300 Municipal Employees Retirement | 0 | 0 | 9,363 | 11,189 | 11,189 | 11,189 | \$1,826 | 19.50% |
| 14610 522301 Retire-Defined Contribution | 0 | 0 | 2,567 | 2,679 | 2,679 | 2,679 | \$112 | 4.36% |
| 14610 522818 Medical Insur-Active Employees | 0 | 0 | 44,008 | 47,552 | 47,552 | 47,552 | \$3,544 | 8.05% |
| 14610 522820 Health Insurance - Retiree | 0 | 0 | 2,437 | 2,496 | 2,496 | 2,496 | \$59 | 2.42% |
| 14610 522822 Dental Insur-Active Employees | 0 | 0 | 2,271 | 1,987 | 1,987 | 1,987 | (\$284) | -12.51% |
| 14610 522850 Life Insurance | 0 | 0 | 328 | 593 | 593 | 593 | \$265 | 80.79% |
| 14610 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 700 | 700 | 700 | \$700 | |
| 14610 00027 Advertising | 69 | 150 | 150 | 150 | 150 | 150 | \$0 | 0.00% |
| 14610 00115 Membership Dues | 783 | 800 | 800 | 800 | 800 | 800 | \$0 | 0.00% |
| 14610 00131 Printing Expenses | 45 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 14610 00133 Professional Services | 9,765 | 49,500 | 49,500 | 45,000 | 25,000 | 25,000 | (\$24,500) | -49.49% |
| 14610 00208 Books & Subscriptions | 177 | 400 | 400 | 300 | 300 | 300 | (\$100) | -25.00% |
| 14610 00256 Office Supplies | 392 | 500 | 500 | 500 | 500 | 500 | \$0 | 0.00% |
| 14610 00350 New Equipment | 158 | 0 | 0 | 500 | 500 | 500 | \$500 | |
| TOTAL Planning Department | \$211,228 | \$258,965 | \$335,822 | \$348,775 | \$328,775 | \$328,775 | (\$7,047) | -2.10% |



• Senior & Human Services

- Broken out from Community Resources and Parks
- 88% of budget is salaries and benefits
- (Level at 5-FT employees)

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14810 Senior & Human Services | | | | | | | | |
| 14810 00002 Staff Pay | \$0 | \$0 | \$0 | \$240,167 | \$240,167 | \$240,167 | \$240,167 | |
| 14810 00004 Longevity | 0 | 0 | 0 | 800 | 800 | 800 | \$800 | |
| 14810 522250 FICA | 0 | 0 | 0 | 18,434 | 18,434 | 18,434 | \$18,434 | |
| 14810 522300 Municipal Employees Retirement | 0 | 0 | 0 | 12,386 | 12,386 | 12,386 | \$12,386 | |
| 14810 522301 Retire-Defined Contribution | 0 | 0 | 0 | 2,783 | 2,783 | 2,783 | \$2,783 | |
| 14810 522818 Medical Insur-Active Employees | 0 | 0 | 0 | 53,645 | 53,645 | 53,645 | \$53,645 | |
| 14810 522820 Medical Insur-Retirees | 0 | 0 | 0 | 2,496 | 2,496 | 2,496 | \$2,496 | |
| 14810 522822 Dental Insur-Active Employees | 0 | 0 | 0 | 784 | 784 | 784 | \$784 | |
| 14810 522840 Insurance Buyback | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | \$1,000 | |
| 14810 522850 Life Insurance | 0 | 0 | 0 | 904 | 904 | 904 | \$904 | |
| 14810 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 350 | 350 | 350 | \$350 | |
| 14810 00115 Dues | 0 | 0 | 0 | 100 | 100 | 100 | \$100 | |
| 14810 540038 Uniforms & Other Clothing | 0 | 0 | 0 | 300 | 300 | 300 | \$300 | |
| 14810 00202 Auto Parts | 0 | 0 | 0 | 4,000 | 4,000 | 4,000 | \$4,000 | |
| 14810 00244 Gasoline | 0 | 0 | 0 | 3,300 | 3,300 | 3,300 | \$3,300 | |
| 14810 00248 Janitorial Supplies | 0 | 0 | 0 | 3,625 | 3,625 | 3,625 | \$3,625 | |
| 14810 00256 Office Supplies | 0 | 0 | 0 | 650 | 650 | 650 | \$650 | |
| 14810 00384 Newsletter | 0 | 0 | 0 | 2,300 | 2,300 | 2,300 | \$2,300 | |
| 14810 00407 Senior Programs | 0 | 0 | 0 | 23,000 | 23,000 | 23,000 | \$23,000 | |
| 14810 532008 Natural Gas | 0 | 0 | 0 | 6,500 | 6,500 | 6,500 | \$6,500 | |
| 14810 00350 New Equipment | 0 | 0 | 0 | 0 | 2,000 | 2,000 | \$2,000 | |
| TOTAL Senior & Human Services | \$0 | \$0 | \$0 | \$377,524 | \$379,524 | \$379,524 | \$379,524 | |

Departmental Details – Public Works

- Public Works – 18.87% (decrease)
 - Elimination of funding for two filled positions and one vacant position
 - Operating decreases associated with change in accounting practices
 - (19 - FT Employees)



| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14451 Public Works | | | | | | | | |
| 14451 00002 Staff Pay | \$1,278,577 | \$1,297,737 | \$1,282,737 | \$1,313,382 | \$1,143,929 | \$1,143,929 | (\$138,808) | -10.82% |
| 14451 00003 Temporary | 0 | 0 | 0 | 8,000 | 4,000 | 4,000 | \$4,000 | |
| 14451 00004 Longevity | 47,853 | 40,126 | 40,126 | 36,821 | 34,260 | 34,260 | (\$5,866) | -14.62% |
| 14451 00008 Overtime | 106,308 | 123,000 | 123,000 | 129,800 | 120,000 | 120,000 | (\$3,000) | -2.44% |
| 14451 00024 Physical Assessment | 0 | 0 | 0 | 0 | - | 0 | \$0 | |
| 14451 00216 Clothing Allowance | 2,350 | 0 | 0 | 0 | - | 0 | \$0 | |
| 14451 00218 Clothing Maintenance Allowance | 0 | 0 | 15,350 | 0 | - | 0 | (\$15,350) | -100.00% |
| 14451 522250 FICA | 0 | 0 | 111,756 | 113,835 | 99,618 | 99,618 | (\$12,138) | -10.86% |
| 14451 522300 Municipal Employees Retirement | 0 | 0 | 60,338 | 69,812 | 60,765 | 60,765 | \$427 | 0.71% |
| 14451 522301 Defined Contribution | 0 | 0 | 12,448 | 12,677 | 10,700 | 10,700 | (\$1,748) | -14.04% |
| 14451 522310 LIUNA | 0 | 0 | 36,500 | 36,500 | 35,000 | 35,000 | (\$1,500) | -4.11% |
| 14451 522312 RI Public Service Trust Fund | 0 | 0 | 6,500 | 6,000 | 6,000 | 6,000 | (\$500) | -7.69% |
| 14451 522818 Medical Insur-Active Employees | 0 | 0 | 314,554 | 322,311 | 282,853 | 282,853 | (\$31,701) | -10.08% |
| 14451 522820 Health Insurance - Retiree | 0 | 0 | 40,045 | 42,225 | 42,225 | 42,225 | \$2,180 | 5.44% |
| 14451 522822 Dental Insur-Active Employees | 0 | 0 | 16,376 | 14,783 | 12,800 | 12,800 | (\$3,576) | -21.84% |
| 14451 522840 Insurance Buyback | 0 | 0 | 2,900 | 3,000 | 2,000 | 2,000 | (\$900) | -31.03% |
| 14451 522850 Life Insurance | 0 | 0 | 2,348 | 4,977 | 4,300 | 4,300 | \$1,952 | 83.13% |

Public Works – 18.87% (decrease)

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14451 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 17,900 | 15,350 | 15,350 | \$15,350 | |
| 14451 00027 Advertising | 123 | 600 | 600 | 400 | 200 | 200 | (\$400) | -66.67% |
| 14451 00035 Blueprints & Photos | 42 | 800 | 800 | 600 | 300 | 300 | (\$500) | -62.50% |
| 14451 00047 Collection Refuse | 713,221 | 723,159 | 723,159 | 746,375 | 746,375 | 746,375 | \$23,216 | 3.21% |
| 14451 00055 Solid Waste Contract | 210,233 | 228,010 | 228,010 | 222,107 | 222,107 | 222,107 | (\$5,903) | -2.59% |
| 14451 00061 Landfill Monitoring | 7,851 | 9,400 | 9,400 | 9,400 | 9,400 | 9,400 | \$0 | 0.00% |
| 14451 00073 Equipment Maintenance | 54,319 | 45,000 | 45,000 | 12,500 | 12,500 | 12,500 | (\$32,500) | -72.22% |
| 14451 00095 Inspection Services | 2,023 | 1,300 | 1,300 | 1,600 | 1,600 | 1,600 | \$300 | 23.08% |
| 14451 00111 Litter Control Supplies | (1,465) | 700 | 700 | 700 | 700 | 700 | \$0 | 0.00% |
| 14451 00115 Membership Dues | 2,403 | 2,300 | 2,300 | 2,400 | 2,400 | 2,400 | \$100 | 4.35% |
| 14451 00131 Printing Expenses | 830 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | \$0 | 0.00% |
| 14451 00177 Water | 10,691 | 9,000 | 9,000 | 3,342 | 3,342 | 3,342 | (\$5,658) | -62.87% |
| 14451 00192 E.M.A. | 12,000 | 10,000 | 10,000 | 12,000 | 5,000 | 5,000 | (\$5,000) | -50.00% |
| 14451 532004 Electricity | 157,484 | 168,728 | 168,728 | 41,100 | 41,100 | 41,100 | (\$127,628) | -75.64% |
| 14451 532008 Natural Gas | 59,757 | 56,300 | 56,300 | 10,300 | 10,300 | 10,300 | (\$46,000) | -81.71% |
| 14451 540038 Uniforms | 0 | 0 | 0 | 210 | 210 | 210 | \$210 | |
| 14451 00099 Lantern Repairs | 16,040 | 12,000 | 12,000 | 13,000 | 12,000 | 12,000 | \$0 | 0.00% |
| 14451 00202 Auto Parts & Supplies | 227,821 | 230,000 | 245,000 | 85,000 | 85,000 | 85,000 | (\$160,000) | -65.31% |
| 14451 00204 Auto Registrations | 697 | 985 | 985 | 985 | 985 | 985 | \$0 | 0.00% |
| 14451 00208 Books & Subscriptions | 159 | 900 | 900 | 400 | 400 | 400 | (\$500) | -55.56% |
| 14451 00210 Building Maintenance | 75,618 | 94,000 | 94,000 | 24,000 | 24,000 | 24,000 | (\$70,000) | -74.47% |
| 14451 00216 Clothing Allowance | 12,423 | 15,350 | 0 | 0 | 0 | 0 | \$0 | |
| 14451 00228 Drainage Maintenance | 10,527 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | \$0 | 0.00% |
| 14451 00230 Engineering Supplies | 1,611 | 4,000 | 4,000 | 4,000 | 3,000 | 3,000 | (\$1,000) | -25.00% |
| 14451 00232 Equipment & Supplies | 0 | 1,500 | 1,500 | 1,500 | 1,000 | 1,000 | (\$500) | -33.33% |
| 14451 00242 Fuel - Diesel | 89,823 | 110,300 | 110,300 | 48,904 | 48,904 | 48,904 | (\$61,396) | -55.66% |
| 14451 00244 Gasoline | 51,794 | 91,000 | 91,000 | 10,317 | 10,317 | 10,317 | (\$80,683) | -88.66% |
| 14451 00248 Janitorial Supplies | 29,985 | 36,500 | 36,500 | 1,440 | 1,440 | 1,440 | (\$35,060) | -96.05% |
| 14451 00252 Street Markings | 19,232 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | \$0 | 0.00% |
| 14451 00256 Office Supplies | 2,494 | 2,500 | 2,500 | 2,500 | 2,000 | 2,000 | (\$500) | -20.00% |
| 14451 00264 Plant Mixed Asphalt | 18,535 | 43,600 | 43,600 | 43,600 | 40,000 | 40,000 | (\$3,600) | -8.26% |
| 14451 00266 Planting | 9,925 | 12,000 | 12,000 | 12,000 | 7,500 | 7,500 | (\$4,500) | -37.50% |
| 14451 00284 Sand | 74,783 | 96,945 | 96,945 | 86,300 | 86,300 | 86,300 | (\$10,645) | -10.98% |
| 14451 00290 Shop Supplies | 5,541 | 10,000 | 10,000 | 10,000 | 7,500 | 7,500 | (\$2,500) | -25.00% |
| 14451 00296 Signs | 11,357 | 10,000 | 10,000 | 11,000 | 7,500 | 7,500 | (\$2,500) | -25.00% |
| 14451 00300 Sweeping Materials | 8,126 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | \$0 | 0.00% |
| 14451 532006 Street Lighting | 239,920 | 246,000 | 246,000 | 246,000 | 246,000 | 246,000 | \$0 | 0.00% |
| 14451 00350 New Equipment | 26,021 | 33,000 | 33,000 | 52,500 | 25,000 | 25,000 | (\$8,000) | -24.24% |

TOTAL Public Works

\$3,599,050 \$3,809,760 \$4,413,525 \$3,891,524 \$3,581,201 \$3,581,201 (\$832,325) -18.86%

• Community Resources & Parks

- 76% of budget is salaries and benefits
 - Separated out Senior & Human Services
 - (Level at 10-FT Employees)

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 15025 Community Parks | | | | | | | | |
| 15025 00002 Staff Pay | \$677,855 | \$734,774 | \$734,774 | \$528,766 | \$537,982 | \$537,982 | (\$196,792) | -26.78% |
| 15025 00004 Longevity | 8,303 | 9,365 | 9,365 | 7,503 | 7,685 | 7,685 | (\$1,680) | -17.94% |
| 15025 00008 Overtime | 3,539 | 7,000 | 7,000 | 0 | 0 | 0 | (\$7,000) | -100.00% |
| 15025 00012 Out of Rank | 310 | 1,500 | 1,500 | 0 | 0 | 0 | (\$1,500) | -100.00% |
| 15025 00013 Program Staff | 23,467 | 26,000 | 26,000 | 0 | 0 | 0 | (\$26,000) | -100.00% |
| 15025 00218 Clothing Maintenance Allowance | 0 | 0 | 7,500 | 0 | 0 | 0 | (\$7,500) | -100.00% |
| 15025 522250 FICA | 0 | 0 | 57,577 | 41,025 | 41,750 | 41,750 | (\$15,827) | -27.49% |
| 15025 522300 Municipal Employees Retirement | 0 | 0 | 33,561 | 27,564 | 27,573 | 27,573 | (\$5,988) | -17.84% |
| 15025 522301 Retire-Defined Contribution | 0 | 0 | 5,844 | 3,391 | 3,391 | 3,391 | (\$2,453) | -41.97% |
| 15025 522818 Medical Insur-Active Employees | 0 | 0 | 169,539 | 124,677 | 124,677 | 124,677 | (\$44,862) | -26.46% |
| 15025 522820 Medical Insur-Retirees | 0 | 0 | 2,437 | 0 | 0 | 0 | (\$2,437) | -100.00% |
| 15025 522822 Dental Insur-Active Employees | 0 | 0 | 7,564 | 4,739 | 4,739 | 4,739 | (\$2,825) | -37.35% |
| 15025 522840 Insurance Buyback | 0 | 0 | 1,000 | 0 | 0 | 0 | (\$1,000) | -100.00% |
| 15025 522850 Life Insurance | 0 | 0 | 1,338 | 2,062 | 2,062 | 2,062 | \$724 | 54.11% |
| 15025 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 6,950 | 6,950 | 6,950 | \$6,950 | |
| 15025 00027 Advertising | 131 | 100 | 100 | 0 | 0 | 0 | (\$100) | -100.00% |
| 15025 00057 Contract Services | 3,911 | 5,200 | 5,200 | 0 | 0 | 0 | (\$5,200) | -100.00% |
| 15025 00073 Equipment Maintenance | 8,027 | 8,000 | 8,000 | 7,500 | 7,500 | 7,500 | (\$500) | -6.25% |
| 15025 00101 Leased Land | 12,038 | 6,261 | 6,261 | 0 | 0 | 0 | (\$6,261) | -100.00% |
| 15025 00109 Lighting Repairs | 3,365 | 800 | 800 | 0 | 0 | 0 | (\$800) | -100.00% |
| 15025 00115 Membership Dues | 225 | 500 | 500 | 0 | 0 | 0 | (\$500) | -100.00% |



Community Parks

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|--|------------------|------------------|--------------------|------------------|------------------|------------------|-----------------------|------------------|
| 15025 00118 Recreation Programs | 5,951 | 6,500 | 6,500 | 0 | 0 | 0 | (\$6,500) | -100.00% |
| 15025 00177 Water | 21,882 | 31,000 | 31,000 | 918 | 918 | 918 | (\$30,082) | -97.04% |
| 15025 00194 Portable Restrooms | 2,092 | 2,500 | 2,500 | 0 | 0 | 0 | (\$2,500) | -100.00% |
| 15025 532004 Electricity | 6,397 | 2,500 | 2,500 | 0 | 0 | 0 | (\$2,500) | -100.00% |
| 15025 532008 Natural Gas | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 15025 540038 Uniforms & Other Clothing | 0 | 0 | 0 | 150 | 150 | 150 | \$150 | |
| 15025 00210 Building Maintenance | 0 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | \$5,000 | 100.00% |
| 15025 00218 Clothing Maintenance Allowance | 8,178 | 7,500 | 0 | 0 | 0 | 0 | \$0 | |
| 15025 00222 Copy Costs | 3,758 | 3,500 | 3,500 | 0 | 0 | 0 | (\$3,500) | -100.00% |
| 15025 00236 Fertilizer - School | 23,734 | 24,000 | 24,000 | 0 | 0 | 0 | (\$24,000) | -100.00% |
| 15025 00238 Field Lining Materials | 5,298 | 5,300 | 5,300 | 0 | 0 | 0 | (\$5,300) | -100.00% |
| 15025 00256 Loam | 20,116 | 9,000 | 9,000 | 0 | 0 | 0 | (\$9,000) | -100.00% |
| 15025 00256 Office Supplies | 976 | 1,200 | 1,200 | 0 | 0 | 0 | (\$1,200) | -100.00% |
| 15025 00270 Program Equipments | 9,891 | 10,000 | 10,000 | 0 | 0 | 0 | (\$10,000) | -100.00% |
| 15025 00272 Park Supplies | 6,291 | 8,000 | 8,000 | 0 | 0 | 0 | (\$8,000) | -100.00% |
| 15025 00288 Seed & Sod | 8,347 | 8,250 | 8,250 | 0 | 0 | 0 | (\$8,250) | -100.00% |
| 15025 00308 Weed Killer Chemicals | 1,458 | 2,000 | 2,000 | 0 | 0 | 0 | (\$2,000) | -100.00% |
| 15025 00384 Newsletter | 2,043 | 2,300 | 2,300 | 0 | 0 | 0 | (\$2,300) | -100.00% |
| 15025 00407 Senior Programs | 21,306 | 28,000 | 28,000 | 0 | 0 | 0 | (\$28,000) | -100.00% |
| 15025 00350 New Equipment | 2,927 | 5,000 | 5,000 | 0 | 2,500 | 2,500 | (\$2,500) | -50.00% |
| TOTAL Community Parks | \$893,833 | \$963,070 | \$1,241,930 | \$767,266 | \$779,898 | \$779,898 | (\$462,032) | -37.20% |

• Community Recreation



| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|-----------------------------------|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14510 Recreation | | | | | | | | |
| 14510 00008 Overtime | \$0 | \$0 | \$0 | \$700 | \$700 | \$700 | \$700 | |
| 14510 00013 Indoor | 0 | 0 | 0 | 28,000 | 28,000 | 28,000 | 28,000 | |
| 14510 00027 Advertising | 0 | 0 | 0 | 100 | 100 | 100 | 100 | |
| 14510 00091 Harbormaster Supplies | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 14510 00115 Dues | 0 | 0 | 0 | 280 | 280 | 280 | 280 | |
| 14510 00118 Recreation Programs | 0 | 0 | 0 | 6,775 | 6,775 | 6,775 | 6,775 | |
| 14510 00222 Copy Costs | 0 | 0 | 0 | 4,115 | 4,115 | 4,115 | 4,115 | |
| 14510 00256 Office Supplies | 0 | 0 | 0 | 550 | 550 | 550 | 550 | |
| 14510 00270 Program Equipment | 0 | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 14510 532004 Electricity | 0 | 0 | 0 | 1,800 | 1,800 | 1,800 | 1,800 | |
| 14510 00242 Diesel Fuel | 0 | 0 | 0 | 12,000 | 12,000 | 12,000 | 12,000 | |
| 14510 00244 Gasoline | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 14510 00248 Janitorial Supplies | 0 | 0 | 0 | 100 | 100 | 100 | 100 | |
| 14510 532008 Natural Gas | 0 | 0 | 0 | 2,250 | 2,250 | 2,250 | 2,250 | |
| TOTAL Recreation | \$0 | \$0 | \$0 | \$67,170 | \$67,170 | \$67,170 | \$67,170 | |



• Community Parks and Grounds

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|-----------------------------------|----------------|-----------------|-----------------|------------------|------------------|------------------|--------------------------|---------------------|
| 14520 Parks & Grounds | | | | | | | | |
| 14520 00008 Overtime | \$0 | \$0 | \$0 | \$6,300 | \$6,300 | \$6,300 | \$6,300 | |
| 14520 00012 Out of Class | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 14520 00057 Contracted Services | 0 | 0 | 0 | 5,200 | 5,200 | 5,200 | 5,200 | |
| 14520 00073 Equipment Maintenance | 0 | 0 | 0 | 8,000 | 8,000 | 8,000 | 8,000 | |
| 14520 00101 Leased Land | 0 | 0 | 0 | 6,210 | 6,210 | 6,210 | 6,210 | |
| 14520 00109 Lighting Repairs | 0 | 0 | 0 | 800 | 800 | 800 | 800 | |
| 14520 00115 Dues | 0 | 0 | 0 | 35 | 35 | 35 | 35 | |
| 14520 00177 Water | 0 | 0 | 0 | 32,700 | 32,700 | 32,700 | 32,700 | |
| 14520 00194 PortaJohns | 0 | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 14520 532004 Electricity | 0 | 0 | 0 | 2,100 | 2,100 | 2,100 | 2,100 | |
| 14520 00202 Auto Parts | 0 | 0 | 0 | 30,000 | 30,000 | 30,000 | 30,000 | |
| 14520 00236 Fertilizer -School | 0 | 0 | 0 | 24,000 | 24,000 | 24,000 | 24,000 | |
| 14520 00238 Field Lining | 0 | 0 | 0 | 5,500 | 5,500 | 5,500 | 5,500 | |
| 14520 00244 Gasoline | 0 | 0 | 0 | 1,150 | 1,150 | 1,150 | 1,150 | |
| 14520 00248 Janitorial Supplies | 0 | 0 | 0 | 600 | 600 | 600 | 600 | |
| 14520 00250 Loam | 0 | 0 | 0 | 9,000 | 9,000 | 9,000 | 9,000 | |
| 14520 00272 Park Supplies | 0 | 0 | 0 | 7,500 | 7,500 | 7,500 | 7,500 | |
| 14520 00288 Seed & Sod | 0 | 0 | 0 | 8,250 | 8,250 | 8,250 | 8,250 | |
| 14520 00308 Chemicals | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 14520 532008 Natural Gas | 0 | 0 | 0 | 4,450 | 4,450 | 4,450 | 4,450 | |
| 14520 00350 New Equipment | 0 | 0 | 0 | 12,700 | 12,700 | 12,700 | 12,700 | |
| TOTAL Parks & Grounds | \$0 | \$0 | \$0 | \$169,995 | \$169,995 | \$169,995 | \$169,995 | |

Departmental Details – Public Safety

• Police Department

- Overall increase - 7.8%;
 - \$93,005 – salary increase, \$100,963 – benefit increases;
 - (40 FT Employees, 36 Police – 4-Dispatch);
 - (2-proposed Unfunded positions);
 - Operating increases associated with change in accounting practices.



| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14320 Police Administration | | | | | | | | |
| 14320 00002 Staff Pay | \$2,532,713 | \$2,527,596 | \$2,527,596 | \$2,633,075 | \$2,539,005 | \$2,539,005 | \$11,409 | 0.45% |
| 14320 00004 Longevity | 160,747 | 148,003 | 148,003 | 152,732 | 152,732 | 152,732 | \$4,729 | 3.20% |
| 14320 00008 Overtime | 428,599 | 320,000 | 320,000 | 390,000 | 370,000 | 370,000 | \$50,000 | 15.63% |
| 14320 00009 Holiday Pay | 116,144 | 154,430 | 154,430 | 189,494 | 182,297 | 182,297 | \$27,867 | 18.05% |
| 14320 00010 Court time | 21,469 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | \$0 | 0.00% |
| 14320 00011 Vacation Buyback | 48,945 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | \$0 | 0.00% |
| 14320 00012 Out of Rank | 1,228 | 2,500 | 2,500 | 1,500 | 1,500 | 1,500 | (\$1,000) | -40.00% |
| 14320 00032 Worker's Compensation | 8,000 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 14320 00218 Clothing Maintenance Allowance | 0 | 0 | 34,000 | 0 | 0 | 0 | (\$34,000) | -100.00% |
| 14320 522250 FICA | 0 | 0 | 246,676 | 263,068 | 253,795 | 253,795 | \$7,119 | 2.89% |
| 14320 522300 Municipal Employees Retirement | 0 | 0 | 14,847 | 20,254 | 18,145 | 18,145 | \$3,298 | 22.21% |
| 14320 522302 Retire-Defined Contribution | 0 | 0 | 2,684 | 2,846 | 2,846 | 2,846 | \$162 | 6.04% |
| 14320 522304 Police Retirement | 0 | 0 | 758,250 | 815,536 | 794,880 | 794,880 | \$36,630 | 4.83% |
| 14320 522818 Medical Insur-Active Employees | 0 | 0 | 501,453 | 552,908 | 512,797 | 512,797 | \$11,344 | 2.26% |
| 14320 522820 Health Insurance - Retiree | 0 | 0 | 361,225 | 390,680 | 390,680 | 390,680 | \$29,455 | 8.15% |
| 14320 522822 Dental Insur-Active Employees | 0 | 0 | 23,553 | 26,592 | 24,865 | 24,865 | \$1,312 | 5.57% |
| 14320 522840 Insurance Buyback | 0 | 0 | 8,000 | 9,000 | 9,000 | 9,000 | \$1,000 | 12.50% |
| 14320 522850 Life Insurance | 0 | 0 | 6,601 | 13,558 | 12,994 | 12,994 | \$6,393 | 96.85% |



Police Department - Overall increase - 7.8%

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14320 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 40,300 | 38,250 | 38,250 | \$38,250 | |
| 14320 00027 Advertising | 0 | 100 | 100 | 500 | 250 | 250 | \$150 | 150.00% |
| 14320 00028 Non Reimbursed Detail | 6,983 | 5,000 | 5,000 | 8,000 | 8,000 | 8,000 | \$3,000 | 60.00% |
| 14320 00031 Auto Body Repair | 1,790 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | \$0 | 0.00% |
| 14320 00053 Continuing Education | 21,474 | 30,000 | 30,000 | 25,000 | 25,000 | 25,000 | (\$5,000) | -16.67% |
| 14320 00063 Dog Officer Expense | 0 | 0 | 0 | 3,000 | 1,000 | 1,000 | \$1,000 | |
| 14320 00073 Equipment Maintenance | 7,650 | 13,000 | 13,000 | 39,000 | 35,000 | 35,000 | \$22,000 | 169.23% |
| 14320 00079 Facility Maintenance | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | \$0 | 0.00% |
| 14320 00097 Lab Testing | 4,050 | 3,000 | 3,000 | 4,440 | 4,440 | 4,440 | \$1,440 | 48.00% |
| 14320 00115 Membership Dues | 505 | 800 | 800 | 2,816 | 2,816 | 2,816 | \$2,016 | 252.00% |
| 14320 00149 School Expenses | 3,571 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | \$0 | 0.00% |
| 14320 00169 Training Special | 500 | 500 | 500 | 500 | 500 | 500 | \$0 | 0.00% |
| 14320 00177 Water | 0 | 0 | 0 | 1,445 | 1,445 | 1,445 | \$1,445 | 0.00% |
| 14320 532004 Electricity | 0 | 0 | 0 | 70,000 | 60,000 | 60,000 | \$60,000 | 0.00% |
| 14320 532008 Natural Gas | 0 | 0 | 0 | 13,000 | 12,000 | 12,000 | \$12,000 | 0.00% |
| 14320 550013 Motor Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0.00% |
| 14320 00200 Ammunition & Equipment | 5,005 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | \$0 | 0.00% |
| 14320 00202 Auto Parts | 0 | 0 | 0 | 40,000 | 40,000 | 40,000 | \$35,000 | |
| 14320 00206 BCI Supplies | 5,091 | 7,500 | 7,500 | 4,000 | 4,000 | 4,000 | \$4,000 | |
| 14320 00210 Building Maintenance | 0 | 0 | 0 | 15,000 | 15,000 | 15,000 | \$15,000 | |
| 14320 00216 Clothing Allowance | 35,955 | 35,450 | 35,450 | 36,725 | 34,850 | 34,850 | (\$600) | -1.69% |
| 14320 00218 Clothing Maintenance Allowance | 38,417 | 34,000 | 0 | 0 | 0 | 0 | \$0 | |
| 14320 00244 Gasoline | 0 | 0 | 0 | 53,236 | 53,236 | 53,236 | \$53,236 | |
| 14320 00248 Janitorial Supplies | 0 | 0 | 0 | 24,288 | 24,288 | 24,288 | \$24,288 | |
| 14320 00256 Office Supplies | 4,277 | 7,000 | 7,000 | 7,000 | 5,000 | 5,000 | (\$2,000) | -28.57% |
| 14320 00268 Prisoner Meals | 31 | 150 | 150 | 150 | 150 | 150 | \$0 | 0.00% |
| 14320 00274 Reference Materials | 180 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | \$0 | 0.00% |
| 14320 00275 Professional Development | 421 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | \$0 | 0.00% |
| 14320 00306 Uniform Replacement | 300 | 500 | 500 | 500 | 500 | 500 | \$0 | 0.00% |
| 14320 00312 Community Policing | 393 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | \$0 | 0.00% |
| 14320 00350 New Equipment | 3,382 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | (\$1,000) | -20.00% |
| 14320 00380 Tactical Response | 4,963 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | \$0 | 0.00% |
| 14320 00375 Postage | 663 | 1,500 | 1,500 | 1,200 | 1,200 | 1,200 | (\$300) | -20.00% |

TOTAL Police Department **\$3,465,466** **\$3,394,049** **\$5,317,338** **\$5,954,364** **\$5,734,482** **\$5,734,482** **\$417,144** **7.84%** **213**

Fire Department

- Overall increase - 9.65%
 - \$286,595 – salary increase (dispatch/OT/Endo Trach Cert)
 - (\$60,503) – reduction in benefits associated with eliminating funding for vacancies. (37 FT Employees, 2-proposed unfunded positions)
 - Operating increases associated with change in accounting practices



| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|---|----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 14910 Fire Department | | | | | | | | |
| 14910 00002 Staff Pay | 2,393,995 | 2,480,960 | 2,480,960 | \$2,597,428 | 2,474,347 | 2,474,347 | (\$6,613) | -0.27% |
| 14910 00004 Longevity | 156,838 | 149,500 | 149,500 | 138,883 | 140,157 | 140,157 | (\$9,343) | -6.25% |
| 14910 00008 Overtime | 1,205,581 | 525,000 | 525,000 | 625,000 | 600,000 | 600,000 | \$75,000 | 14.29% |
| 14910 00009 Holiday Pay | 178,656 | 185,082 | 185,082 | 188,600 | 179,133 | 179,133 | (\$5,949) | -3.21% |
| 14910 00012 Out of Class | 1,098 | 3,860 | 3,860 | 7,000 | 7,000 | 7,000 | \$3,140 | 81.35% |
| 14910 00022 Collateral | 15,946 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 | \$5,000 | 20.00% |
| 14910 00025 Endotracheal Intubation Certification | 0 | 0 | 0 | 38,000 | 36,000 | 36,000 | \$36,000 | |
| 14910 00032 Workers Compensation | 14,160 | 0 | 0 | 0 | 0 | 0 | \$0 | |
| 14910 00096 Pension COLA Appeal | 23,761 | 24,000 | 24,000 | 24,000 | 26,100 | 26,100 | \$2,100 | 8.75% |
| 14910 00218 Clothing Maintenance Allowance | 0 | 0 | 33,750 | 0 | 0 | 0 | (\$33,750) | -100.00% |
| 14910 522250 FICA | 0 | 0 | 271,961 | 310,965 | 267,115 | 267,115 | (\$4,846) | -1.78% |
| 14910 522300 Fire Retirement | 0 | 0 | 842,832 | 956,939 | 922,541 | 922,541 | \$79,709 | 9.46% |
| 14910 522301 Retire-Defined Contribution | 0 | 0 | 0 | 375 | 375 | 375 | \$375 | |
| 14910 522818 Medical Insur-Active Employees | 0 | 0 | 704,410 | 707,998 | 667,450 | 667,450 | (\$36,960) | -5.25% |
| 14910 522820 Medical Insur-Retirees | 0 | 0 | 321,475 | 347,094 | 347,094 | 347,094 | \$25,619 | 7.97% |
| 14910 522822 Dental Insur-Active Employees | 0 | 0 | 43,652 | 38,328 | 36,093 | 36,093 | (\$7,559) | -17.32% |
| 14910 522840 Insurance Buyback | 0 | 0 | 3,000 | 4,000 | 4,000 | 4,000 | \$1,000 | 33.33% |
| 14610 522850 Life Insurance | 0 | 0 | 10,350 | 10,801 | 10,265 | 10,265 | (\$85) | -0.82% |
| 14610 522860 Clothing Maintenance Allowance | 0 | 0 | 0 | 39,000 | 37,000 | 37,000 | \$37,000 | |
| 14910 00024 Physical Assessment | 940 | 5,000 | 5,000 | 5,000 | 3,000 | 3,000 | (\$2,000) | -40.00% |
| 14910 00053 Continuing Education | 18,635 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | \$0 | 0.00% |
| 14910 00056 Fire Alarm School | 865 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | \$0 | 0.00% |
| 14910 00073 Equipment Maintenance | 5,377 | 5,000 | 5,000 | 15,000 | 15,000 | 15,000 | \$10,000 | 200.00% |
| 14910 00086 Rescue Billing Fees | 34,005 | 40,000 | 40,000 | 42,000 | 36,000 | 36,000 | (\$4,000) | -10.00% |
| 14910 000865 Miscellaneous Expenses | 20,073 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | \$0 | 0.00% |
| 14910 00136 Service Agreement | 32,053 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | \$0 | 0.00% |
| 14910 00138 Dispatch Service | 186,161 | 185,640 | 185,640 | 440,000 | 375,000 | 375,000 | \$189,360 | 102.00% |



● Fire Department - Overall increase - 9.65%

| General Fund | | 2019 | 2020 | 2020 | 2021 | 2021 | 2021 | 2021 vs | 2021 vs |
|--------------|--------------------------------------|---------|---------|---------|----------|---------|----------|---------------|----------|
| | | Actual | Adopted | Revised | Dept Req | TM Prop | TC Adopt | (2020) \$\$\$ | 2020 (%) |
| 14910 | 00177 Water | 0 | 0 | 0 | 2,335 | 2,335 | 2,335 | \$2,335 | |
| 14910 | 00196 Eye Exam | 1,210 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | \$500 | 33.33% |
| 14910 | 00199 Hydrant Rentals | 328,580 | 327,062 | 327,062 | 343,400 | 343,400 | 343,400 | \$16,338 | 5.00% |
| 14910 | 00201 Fire Prevention Education | 6,446 | 3,500 | 3,500 | 5,000 | 5,000 | 5,000 | \$1,500 | 42.86% |
| 14910 | 00203 Apparatus & Equipment Maint | 0 | 0 | 0 | 60,000 | 60,000 | 60,000 | \$60,000 | |
| 14910 | 00259 Station Operating Expense | 9,758 | 9,000 | 9,000 | 12,000 | 0 | 0 | (\$9,000) | -100.00% |
| 14910 | 532004 Electricity | 0 | 0 | 0 | 27,728 | 27,728 | 27,728 | \$27,728 | |
| 14910 | 532008 Natural Gas | 0 | 0 | 0 | 11,200 | 11,200 | 11,200 | \$11,200 | |
| 14910 | 534010 Motor Vehicle Maintenance | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | \$10,000 | |
| 14910 | 540038 Uniforms & Other Clothing | 0 | 0 | 0 | 39,000 | 37,000 | 37,000 | \$37,000 | |
| 14910 | 00115 Membership Dues | 430 | 500 | 500 | 1,500 | 1,500 | 1,500 | \$1,000 | 200.00% |
| 14910 | 00140 SCBA Repairs & Parts | 1,225 | 5,000 | 5,000 | 8,000 | 8,000 | 8,000 | \$3,000 | 60.00% |
| 14910 | 00202 Auto Parts | 0 | 0 | 0 | 100,000 | 50,000 | 50,000 | \$50,000 | |
| 14910 | 00210 Building Maintenance | 0 | 0 | 0 | 70,000 | 40,000 | 40,000 | \$40,000 | |
| 14910 | 00218 Clothing Maintenance Allowance | 65,679 | 67,000 | 33,250 | 0 | 0 | 0 | (\$33,250) | -100.00% |
| 14910 | 00219 Turn Out Gear | 16,720 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | \$0 | 0.00% |
| 14910 | 00231 Building Supplies | 948 | 2,500 | 2,500 | 2,500 | 0 | 0 | (\$2,500) | -100.00% |
| 14910 | 00242 Diesel Fuel | 0 | 0 | 0 | 35,438 | 35,438 | 35,438 | \$35,438 | |
| 14910 | 00244 Gasoline | 0 | 0 | 0 | 4,125 | 4,125 | 4,125 | \$4,125 | |
| 14910 | 00248 Janitorial Supplies | 0 | 0 | 0 | 2,760 | 2,760 | 2,760 | \$2,760 | |
| 14910 | 00253 Medical Supplies | 26,113 | 43,000 | 43,000 | 47,200 | 45,000 | 45,000 | \$2,000 | 4.65% |
| 14910 | 00256 Office Supplies | 2,041 | 2,500 | 2,500 | 5,000 | 2,500 | 2,500 | \$0 | 0.00% |
| 14911 | 00360 Dive Team | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | \$0 | 0.00% |
| 14910 | 00361 Training Aids | 9,909 | 10,000 | 10,000 | 7,500 | 7,500 | 7,500 | (\$2,500) | -25.00% |
| 14910 | 00362 Scott Air Packs | 4,513 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | \$0 | 0.00% |
| 14910 | 00363 Hose & Nozzles | 7,297 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | \$0 | 0.00% |
| 14910 | 550002 Computer Equipment | 0 | 0 | 0 | 9,000 | 5,000 | 5,000 | \$5,000 | |

TOTAL Fire Department

\$4,771,030

\$4,182,224

\$6,379,904

\$7,453,718

\$6,995,777

\$6,995,777

\$615,873

9.65%

Departmental Details – Non-Departmental

- General Insurance – 13% reduction
 - Anticipating lower quotes on property/liability renewal due to lower claims experience
 - Reduction in worker’s compensation premium due to lower claims and expensing directly to enterprise budget
- Council Contingency – 47% reduction
 - Decreased annual appropriation from \$75,000 to \$40,000
- Contribution to Outside Agencies – 24% reduction
 - Eliminated funding for Main Street and Summer’s End
 - Maintained funding for EG Chamber of Commerce

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req | 2021 TM Prop | 2021 TC Adopt | 2021 vs (2020) \$\$\$ | 2021 vs 2020 (%) |
|------------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------------|---------------------|
| 15010 Community Services | | | | | | | | |
| 15010 00426 EG Chamber of Commerce | \$20,500 | \$15,500 | \$15,500 | \$25,000 | \$20,500 | \$20,500 | \$5,000 | 32.26% |
| 15010 00427 Main Street | 0 | 5,000 | 5,000 | 7,500 | - | 0 | (\$5,000) | -100.00% |
| 15010 00446 Summer's End | 6,500 | 6,500 | 6,500 | 10,000 | - | 0 | (\$6,500) | -100.00% |
| TOTAL Community Services | \$27,000 | \$27,000 | \$27,000 | \$42,500 | \$20,500 | \$20,500 | (\$6,500) | -24.07% |

- Capital Outlay – level funded at \$100,000

Debt Service Fund

- Tax Support - \$3,046,578, an increase of \$671,175
- Revised: \$2,896,577, increase of \$521,175 (dec. \$150,000);
- \$4,991,222 Gross Debt proposed in FY2021 Fund
 - Ongoing evaluation of issuance timing, may impact FY 21 final figures.

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req |
|---|--------------------|--------------------|--------------------|------------------|
| 16010 Debt Services | | | | |
| 16010 00501 Senior Center - 2009 - Principal | \$360,000 | \$0 | \$0 | \$0 |
| 16010 00502 Fields - 2009 A - Principal | 430,000 | 430,000 | 430,000 | 0 |
| 16010 00504 School QSB Bonds - 2010 - Principal | 590,833 | 590,833 | 590,833 | 0 |
| 16010 00506 School Bonds - Principal | 1,100,000 | 1,145,000 | 1,145,000 | 0 |
| 16010 00507 2016 Refunding Bonds - Principal | 680,000 | 0 | 0 | 0 |
| 16010 00532 RICWFA - Paving - 2015 - Principal | 214,000 | 217,000 | 217,000 | 0 |
| 16010 00533 Road & Bridge Bonds - 2017 - Principi | 222,000 | 225,000 | 225,000 | 0 |
| 16010 00501 Senior Center - 2009 - Interest | 12,600 | 0 | 0 | 0 |
| 16010 00502 Fields - 2009 A - Interest | 92,582 | 80,388 | 80,388 | 0 |
| 16010 00506 School Bonds - Interest | 1,266,450 | 1,222,450 | 1,222,450 | 0 |
| 16010 00507 2016 Refunding Bonds - Interest | 13,600 | 0 | 0 | 0 |
| 16010 00510 New Bond | 0 | 52,650 | 52,650 | 0 |
| 16011 00531 School QSB 2010 | 679,151 | 679,151 | 679,151 | 0 |
| 16010 00532 RICWFA - Paving - 2015 - Interest | 28,097 | 24,691 | 24,691 | 0 |
| 16010 00533 Road & Bridge Bonds - 2017 - Interest | 79,557 | 108,262 | 108,262 | 0 |
| 16010 00525 Bond Counsel | | 0 | 0 | 0 |
| 16010 00530 Paying Agent | 850 | 2,500 | 2,500 | 0 |
| TOTAL Debt Service | \$5,769,720 | \$4,777,925 | \$4,777,925 | \$0 |

- Proposed Expenditures
 - Debt Service associated with Education - \$4,127,509
 - New School Debt - \$195,000
 - Debt Service associated with Town - \$574,212
 - New Town Debt - \$94,500
- Total Outstanding Debt - \$40,651,500
 - School - \$32,746,667
 - Town - \$5,699,000
- Proposed Revenues (offset tax need)
 - School Housing Aid - \$1,392,144
 - Bond Subsidy - \$552,500

Town of East Greenwich 2020-2021 Budget

**Budget Work Session
June 8, 2020**

Andrew E. Nota, Town Manager

Schedule

- Overview
 - Debt Service Adjustments
 - Levy and Rate Impacts
 - Personal Property Tax Rate
 - RIGL CH 44-5 Levy and Assessment of Local Taxes



Intergovernmental Aid

- State Aid to Education - \$3,417,301
 - Increase of \$758,326 from the current year (\$2,658,975)
- Municipal State Aid - \$1,449,424; **dec. of \$17,247**
 - Meal & Beverage Tax - level funded at \$700,000
 - Hotel Tax - \$500 increase at \$1,500
 - State PILOT program - **\$759 decrease** at \$15,012
 - Motor Vehicle Excise Phase Out - **\$18,190 decrease** at \$567,875
 - Other minor increases/decreases to account for overall decrease.
- School Construction Aid - \$1,391,144
 - Decrease of **\$457,879** over the current year (\$1,850,023)



EXPENDITURES

Assumptions & Facts

- Departmental Increases
 - Contractual Obligations – All bargaining units 2⁰% increase
 - Non-Union – 2.0%
 - Wages - increase of \$143,952 over prior year
 - Retirement - \$137,439
 - Municipal – 5.14% from 4.51%
 - IBPO – 30.81% from 30.32
 - Fire – 32.35% from 30.29%
 - Health Insurance - **\$60,813** DECREASE due to elimination of vacant positions (2021 – 9.1% inc)
 - Retiree Healthcare - \$58,553 INCREASE in Pay Go
 - Dental Insurance – **\$15,596** DECREASE due to elimination of vacant positions

School Department Request – Adopted

| | | |
|----------------------------------|-----------------------------------|---------------------------------------|
| FY 2021 | FY 2021 | Overall Inc. \$2,848,813 Full request |
| <u>Total Budget (7.18%)</u> | <u>Levy Request (3.85% Inc.)</u> | Inc. \$2,046,462 - TM adjustment |
| \$42,530,411 | \$37,811,866 | |
| FY 2020 | FY2020 | |
| <u>Total Budget (1.53% Inc.)</u> | <u>Levy Adopted (2.87%)</u> | |
| \$39,681,538 | \$36,357,563 | |
| FY 2019 | FY 2019 | |
| <u>Total Budget (4.67% Inc.)</u> | <u>Levy Adopted (3.88%)</u> | |
| \$39,082,328 | \$35,340,812 | |

Town Manager Proposed

| | | |
|-----------------------------|-----------------------------------|-------------------------------|
| FY 2021 | FY 2021 | |
| <u>Overall Total Budget</u> | <u>Levy Request (1.79% Inc.)</u> | |
| \$41,728,000 (5.15% Inc.) | \$37,009,455 | Overall increase of \$651,892 |

- Reduction of Request (\$802,411);
- Grant Errors/Shortfalls: \$510,650;

Supt. outlined reductions amounting to \$1.1 million (\$800,000 Town and \$300,000 in Aid)

- 1) Carrying a larger than normal unassigned fund
 - a. Audited: \$1.1 million, (Estimated FY2020 Surplus of \$971,520 +/-) plus closing out the WB Health reserve in Dec. 21 at approx. \$1 million;
 - b. Fund Balance Proposed Use: \$586,521;
- 2) You're dealing with an emergency situation.

Town Budget Overall – All Budgeted Funds: \$73,323,633 (School Request Adopted)
 \$72,521,222 (TM Proposed – minus \$802,411)

Total Levy – Current Taxes:

| FY 2021 | FY2020 |
|--------------|--------------|
| \$55,910,935 | \$55,400,210 |

Municipal General Fund

FY21 \$21,194,412 (Inc. of \$212,614) or 1% Inc. *Department Requests: \$23,137,553*
FY20 \$20,981,798 without debt (adopted) (9.2% - reduction) or (\$1,943,141)
Capital Program: \$822,705 reduced to \$100,000 \$21,194,412
• FY20 projection: \$21,035,448 (Inc. of \$42,230)

Original Tax Rates: Res. \$23.29 Commercial /PPT \$24.27

Revised Rates based on Debt reduction \$254,649

Residential \$23.25, Commercial/PPT \$23.85

| | | | |
|------------------|---------------------------------|-----------------|--------------------------|
| School Transfer: | \$651,892 | 1.79% | |
| General Fund: | (\$557,693) | (-3.46%) | |
| Debt: | \$416,526 | 17.53% | - reduced from \$671,175 |
| Total: | \$526,831 - down from \$785,878 | | |

4% cap \$2,199,407 maximum increase, with balance of \$1,672,576.

Departmental Proposed Budgets

| Function | Description Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Department Dept Request FY 2020-2021 | Proposed 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMMUNITY RESOURCES & PAR | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| 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 | Contributions to Outside Agencies | 27,000 | 27,000 | 31,500 | 42,500 | 20,500 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total | GENERAL FUND OPERATIONS | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,137,553 | \$21,194,412 |

Debt Service Fund

- Tax Support - \$2,791,928, an increase of \$416,526, reduced from the original estimate of \$671,175;
- Total reduction of (\$254,649);
- Further revised from initial decrease of (\$150,000) to \$2,896,577;
- \$4,991,222 Gross Debt proposed in FY2021 Fund
 - Ongoing evaluation of issuance timing, may impact FY 21 final

| General Fund | 2019 Actual | 2020 Adopted | 2020 Revised | 2021 Dept Req |
|---|--------------------|--------------------|--------------------|------------------|
| 16010 Debt Services | | | | |
| 16010 00501 Senior Center - 2009 - Principal | \$360,000 | \$0 | \$0 | \$0 |
| 16010 00502 Fields - 2009 A - Principal | 430,000 | 430,000 | 430,000 | 0 |
| 16010 00504 School QSB Bonds - 2010 - Principal | 590,833 | 590,833 | 590,833 | 0 |
| 16010 00506 School Bonds - Principal | 1,100,000 | 1,145,000 | 1,145,000 | 0 |
| 16010 00507 2016 Refunding Bonds - Principal | 680,000 | 0 | 0 | 0 |
| 16010 00532 RICWFA - Paving - 2015 - Principal | 214,000 | 217,000 | 217,000 | 0 |
| 16010 00533 Road & Bridge Bonds - 2017 - Principa | 222,000 | 225,000 | 225,000 | 0 |
| 16010 00501 Senior Center - 2009 - Interest | 12,600 | 0 | 0 | 0 |
| 16010 00502 Fields - 2009 A - Interest | 92,582 | 80,388 | 80,388 | 0 |
| 16010 00506 School Bonds - Interest | 1,266,450 | 1,222,450 | 1,222,450 | 0 |
| 16010 00507 2016 Refunding Bonds - Interest | 13,600 | 0 | 0 | 0 |
| 16010 00510 New Bond | 0 | 52,650 | 52,650 | 0 |
| 16011 00531 School QSB 2010 | 679,151 | 679,151 | 679,151 | 0 |
| 16010 00532 RICWFA - Paving - 2015 - Interest | 28,097 | 24,691 | 24,691 | 0 |
| 16010 00533 Road & Bridge Bonds - 2017 - Interest | 79,557 | 108,262 | 108,262 | 0 |
| 16010 00525 Bond Counsel | | 0 | 0 | 0 |
| 16010 00530 Paying Agent | 850 | 2,500 | 2,500 | 0 |
| TOTAL Debt Service | \$5,769,720 | \$4,777,925 | \$4,777,925 | \$0 |

Debt Service Fund

- Proposed Expenditures
 - Debt Service associated with Education - \$4,127,509;
 - New School Debt - **\$7,850** in interest reduced from \$195,000, based on \$785,000 in CIP investment not eligible for school construction reimbursement;
 - Debt Service associated with Town - \$574,212
 - New Town Debt - **\$27,000** in interest reduced from \$94,500 - based on \$2.7 million issuance for capital investment;
- Total Outstanding Debt - \$40,651,500
 - School - \$32,746,667
 - Town - \$5,699,000
- Proposed Revenues (offset tax need)
 - School Housing Aid - \$1,392,144
 - Bond Subsidy - \$552,500

Debt Service Fund

| DEBT SERVICE TAX NEED | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|
| | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Proposed | 2022 2nd Year EST |
| School - P | 2,120,833 | 2,165,833 | 2,165,833 | 2,205,833 | 2,240,833 |
| School - I | 2,038,889 | 1,981,989 | 1,981,989 | 1,921,676 | 1,871,101 |
| Town - P | 1,476,000 | 442,000 | 442,000 | 448,000 | 456,000 |
| Town - I | 133,874 | 132,953 | 132,953 | 126,212 | 118,910 |
| School New Debt - I | | | | 7,850 | 719,857 |
| Town New Debt - I | 0 | 0 | 0 | 27,000 | 561,214 |
| Total Expenditures | 5,769,596 | 4,722,775 | 4,722,775 | 4,736,572 | 5,967,916 |
| School Housing Aid | (1,604,104) | (1,850,023) | (1,575,624) | (1,392,144) | (1,392,144) |
| Bond Subsidy | (553,462) | (552,500) | (554,646) | (552,500) | (552,500) |
| Total Other Revenues | (2,157,566) | (2,402,523) | (2,130,270) | (1,944,644) | (1,944,644) |
| Total Tax Need | 3,612,030 | 2,320,252 | 2,592,505 | 2,791,928 | 4,023,272 |

Property Tax Impact

| | TM Proposed | | | Levy Impacts | |
|--|----------------|------------------------|------------------------|------------------------------|------------|
| | FY2019 | FY2020 | FY2021 | 2021 vs 2020 | 2020 % inc |
| School Department | 35,077,942 | 36,357,563 | 37,009,455 | 651,892 | 1.79% |
| General Fund | 15,563,154 | 16,131,013 | 15,573,320 | (557,693) | -3.46% |
| Debt Svc | 3,998,286 | 2,375,402 | 2,791,928 | 416,526 | 17.53% |
| Library | 525,000 | 536,232 | 536,232 | - | 0.00% |
| | 55,164,382 | 55,400,210 | 55,910,935 | | |
| Overlay-98.00% (2021) (2019-99.5%, 2020-97.33%) | 817,525 | 1,479,974 | 1,118,219 | | |
| Levy Required | 55,981,907 | 56,880,184 | 57,029,154 | | |
| | | 898,277 | 148,970 | | |
| LEVY INCREASE | | 1.60% | 0.26% | | |
| Motor Vehicle Phase Out (est-2021) | | -\$1,892,904 | -\$1,515,043 | | |
| Net Levy | | \$54,987,280 | \$55,514,111 | | |
| Assessed Valuation-est 0.50% | | \$2,364,917,647 | \$2,376,742,235 | | |
| | | | 526,831 | Increase in overall Net Levy | |
| LEVY INCREASE | | 1.84% | 0.96% | Levy Increase | |
| Average Home Value | | \$452,715 | \$454,979 | | |
| Tax Rate | \$23.00 | \$23.21 | \$23.25 | | |
| Cost To Avg Home Owner | | \$10,508 | \$10,578 | | |
| | | | \$71 | | |

SPECIFIC DOCUMENTATION REQUIRED TO REQUEST TO EXCEED THE PROPERTY TAX CAP:

_____ **Total Non-Property Tax Revenue Loss:**

_____ **Debt Service Increase:** \$416,526 17.53%

_____ **Substantial Tax Base Growth:**

Evidence of growth related needs for expanded municipal services.

Identification of increased costs associated with new construction as well as the value of the construction and the effect on the tax base.

****School received a supplemental appropriation in 2019 of \$262,870**

Property Tax Impact

NOTICE OF PROPERTY TAX RATE CHANGE SUPPORT SHEET

Municipality: **East Greenwich**

FY 2021

Calculation of Proposed Rates

| | Actual Net Assessment 12/31/2018 | Estimated Increases (Decreases) | Estimated Net Assessment 12/31/2019 | Actual Levy FY 2020 | Proposed Levy FY 2021 | % Incr (% Decr) | Actual Rates FY 2020 | Proposed Rates FY 2021 | % Incr (% Decr) |
|--|--|---------------------------------------|---|---------------------------|-----------------------------|--------------------|----------------------------|------------------------------|--------------------|
| Variable | | | | | | | | | |
| Residential real estate | 1,939,090,214 | 9,695,451 | 1,948,785,665 | 45,006,284 | 45,309,267 | 0.67% | 23.21 | 23.25 | 0.17% |
| Commercial real estate | 345,355,248 | 1,726,776 | 347,082,024 | 8,095,127 | 8,276,518 | 2.24% | 23.44 | 23.85 | 1.73% |
| Personal property | 80,472,185 | 402,361 | 80,874,546 | 1,886,268 | 1,928,534 | 2.24% | 23.44 | 23.85 | 1.73% |
| Variable Total | 2,364,917,647 | 11,824,588 | 2,376,742,235 | 54,987,679 | 55,514,319 | 0.96% | | | |
| Fixed | | | | | | | | | |
| Frozen property | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Property Tax Cap Total | 2,364,917,647 | 11,824,588 | 2,376,742,235 | 54,987,679 | 55,514,319 | 0.96% | Tax Cap % | | |
| Motor vehicles | 82,771,126 | (16,554,225) | 66,216,901 | 1,892,518 | 1,515,043 | -19.95% | 22.88 | 22.88 | 0.00% |
| Breakage/Circuit Breaker | | | | -1,219 | | | | | |
| Grand Total | 2,447,688,773 | (4,729,637) | 2,442,959,136 | 56,878,978 | 57,029,362 | 0.26% | | | |
| Assessed Value Increase | | | | | | -0.19% | | | |
| FY 2020 Levy @ 4.00% (Not Including Motor Vehicle Levy) | | | | 54,987,679 | 57,187,186 | 4.00% | | | |
| Amount Over Cap | | | | | (1,672,867) | | | | |

Amounts highlighted in **bold blue** are for placement in appropriate "Notice of Proposed Property Tax Rate Change"

Personal Property Tax Impact

Personal Property Tax

- Chapter 44-5 Levy and Assessment of Local Taxes
- (This law provides for Class 2 (Commercial/Industrial) shall not be more than 2 - times the tax rate of Class 1 Residential, and the tax rate applicable to Class 3 (Tangible, personal Property) shall not exceed the rate of Class 1 by more than (200%)

Exemptions – § 44-3-65. Narragansett and East Greenwich – Tangible business property tax exemption
 The Town of Narragansett and the Town of East Greenwich may, by ordinance, create a tangible business property tax exemption for local small business owners in an amount not to exceed thirty-five thousand dollars (\$35,000).

Preliminary list of Personal Property Tax Exemptions and Impacts:

| Total Tangible Accounts: 680 | | | | | | |
|-------------------------------------|-----------------------|---------------|----------------------------------|---------------------------|-----------------------------|--|
| | Assessed Value | Tax \$ | % of Total Assessed Value | Accts. 100% Exempt | % off Total Accounts | |
| \$35,000 | 11,372,773 | \$266,578 | 14.28% | 471 | 69.26% | |
| \$25,000 | 9,117,766 | \$213,720 | 11.45% | 435 | 63.97% | |
| \$15,000 | 6,402,812 | \$150,082 | 8.04% | 377 | 55.44% | |
| \$10,000 | 4,761,943 | \$111,620 | 5.98% | 319 | 46.91% | |
| \$5,000 | 2,710,606 | \$63,537 | 3.40% | 232 | 34.12% | |

NOTICE OF PROPERTY TAX RATE CHANGE SUPPORT SHEET

Municipality: East Greenwich

FY 2021

Calculation of Proposed Rates

| | Actual Net Assessment 12/31/2018 | Estimated Increases (Decreases) | Estimated Net Assessment 12/31/2019 | Actual Levy FY 2020 | Proposed Levy FY 2021 | % Incr (% Decr) | Actual Rates FY 2020 | Proposed Rates FY 2021 | % Incr (% Decr) |
|--|-------------------------------------|------------------------------------|--|------------------------|--------------------------|--------------------|-------------------------|---------------------------|--------------------|
| Variable | | | | | | | | | |
| Residential real estate | 1,939,090,214 | 9,695,451 | 1,948,785,665 | 45,006,284 | 45,309,267 | 0.67% | 23.21 | 23.25 | 0.17% |
| Commercial real estate | 345,355,248 | 1,726,776 | 347,082,024 | 8,095,127 | 8,276,518 | 2.24% | 23.44 | 23.85 | 1.73% |
| Personal property | 80,472,185 | 402,361 | 76,112,603 | 1,886,268 | 1,929,454 | 2.29% | 23.44 | 25.35 | 8.15% |
| Variable Total | 2,364,917,647 | 11,824,588 | 2,371,980,292 | 54,987,679 | 55,515,239 | 0.96% | | | |
| Fixed | | | | | | | | | |
| Frozen property | 0 | 0 | 0 | 0 | 0 | | | | |
| Other | 0 | 0 | 0 | 0 | 0 | | | | |
| Property Tax Cap Total | 2,364,917,647 | 11,824,588 | 2,371,980,292 | 54,987,679 | 55,515,239 | 0.96% | | | Tax Cap % |
| Motor vehicles | 82,771,126 | (16,554,225) | 66,216,901 | 1,892,518 | 1,515,043 | -19.95% | 22.88 | 22.88 | 0.00% |
| Breakage/Circuit Breaker | | | | -1,219 | | | | | |
| Grand Total | 2,447,688,773 | (4,729,637) | 2,438,197,193 | 56,878,978 | 57,030,282 | 0.27% | | | |
| Assessed Value Increase | | | | | | -0.39% | | | |
| FY 2020 Levy @ 4.00% (Not Including Motor Vehicle Levy) | | | | 54,987,679 | 57,187,186 | 4.00% | | | |
| Amount Over Cap | | | | | (1,671,947) | | | | |

Amounts highlighted in bold blue are for placement in appropriate "Notice of Proposed Property Tax Rate Change"

Total Tangible Accounts: 680

| | Assessed Value | Tax \$ | % of Total Assessed Value | Accts. 100% Exempt | % off Total Accounts |
|-----------------|------------------|------------------|------------------------------|-----------------------|-------------------------|
| \$35,000 | 11,372,773 | \$266,578 | 14.28% | 471 | 69.26% |
| \$25,000 | 9,117,766 | \$213,720 | 11.45% | 435 | 63.97% |
| \$15,000 | 6,402,812 | \$150,082 | 8.04% | 377 | 55.44% |
| \$10,000 | 4,761,943 | \$111,620 | 5.98% | 319 | 46.91% |
| \$5,000 | 2,710,606 | \$63,537 | 3.40% | 232 | 34.12% |

Town Of East Greenwich

Town Manager

Memorandum

To: Honorable Town Council
From: Andrew E. Nota, Town Manager
c. Andrew Teitz, Leigh Carney
Date: June 12, 2020
Subject: Town/School Fund Balance Policy

In review of the present School Department Fund Balance Policy, I would like to highlight several key elements that are pertinent to our budget development conversation for FY2021. This policy was first approved in June 2011 and later amended in March 2013 and may require review and updating, based on present day circumstances. From our initial research it remains unclear as to whether any official modifications have been made to this policy since that time.

This policy known as the Spending Policy and Minimum Fund Balance Policy, defines its “Purpose” as:

The purpose of this policy is to establish School Committee guidelines and expectations for the spending of District money in accordance with the Governmental Accounting Standards Board (GASB) 54, which is effective June 30, 2011.

The philosophy behind this policy is that:

The School Committee recognizes that in order to provide a stable financial environment for the operations of the East Greenwich School District and to provide a high-quality education to the students of East Greenwich in a fiscally responsible manner. This spending policy has been designed to appropriately identify and classify the use of the District’s fund balances, as well as appropriately identify and record all revenue streams. This policy is meant to serve as the framework upon which consistent and transparent operations may be built and sustained.

As defined – the Unassigned Fund Balance represents the amount of a fund balance that is in the General Fund and includes all spendable amounts that are not otherwise contained in the classifications listed above, and therefore, not subject to any constraints or intended use. Unassigned amounts are available for any purpose. These are the current resources available for which there are no external or self-imposed limitations or set-spending plan. Although there is generally no set-spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.

In accordance with this policy at the end of each fiscal year, the Schools Director of Administration/Finance Director will report the portion of the unassigned fund balance.

- In addition, the Director of Administration/Finance Director will aim to maintain a fund balance between **1.5-2.5%** of total General Fund Budgeted Operating Expenditures in order to accommodate immediate needs for unanticipated expenditures and/or emergencies.
- If the fund balance is in excess of 2.5% of the General fund operating budget, eighty percent of such excess shall be designated for capital projects and the remaining twenty percent shall be designated for technology improvements.
- The excess funds will be transferred into the applicable School Improvement Capital Fund and School Technology Improvement Fund.
- If either the Capital or Technology Improvement Fund falls below \$5000.00, the School Committee shall have the discretion to adjust the above percentages. Such funds will be used on technology items with a four-year or greater life expectancy and capital items with a seven-year or greater life expectancy as promulgated under GASB.
- The East Greenwich School District shall, when possible, expend funds beginning with those funds that have the highest level of restriction first, and will spend those funds with the lowest level of restriction last.

Additional Fund Balance policy detail is included in the attached Policy document.

General Unassigned Fund Balance Information

In a review of present Government Financial Officers Association (GFOA) best practices in fiscal savings and fund balance use, GFOA has provided guidance to state and local governments in the area of fund balance management. Here is provided a summary of findings of their most recent review of Fund Balance Policy and related issues. GFOA recommends that general-purpose governments maintain an unrestricted fund balance of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

As we've discussed during the past year, this applies to the Towns Unassigned Fund Balance that is designed to address all community need, inclusive of the school department. Municipalities should also adjust their fiscal savings depending on their unique operational and environmental circumstances.

For example, governments that are experiencing revenue volatility or expecting cuts in state and federal aid may need to maintain a higher level of savings. Of course, the same is true for governments facing increased service demand due to population growth, high infrastructure needs, and natural disasters.

From an accounting perspective, GFOA makes mention that the unrestricted fund balance is the sum of the committed, assigned, and unassigned fund balance. Of its three components, the unassigned portion typically receives the most attention, since it represents savings that can be used for any purpose at the discretion of the municipality or school district. According to a number of studies referenced by GFOA, local governments typically follow GFOA's recommendation and maintain an unassigned fund balance of at least two months of operating expenditures. In fact, the GFOA Financial Indicators database indicates that ending balances (equivalent to unassigned fund balance) for the last two decades for communities across the country have never dropped below GFOA's minimum target. Likewise, local government research studies conducted across a variety of states reached similar conclusions, indicating that fiscal savings and the use of Unassigned Fund Balances have become a fairly routine practice for most local governments.

GFOA also references that Governments should not only maintain a minimum level of savings but also form a detailed policy explaining the rationale behind the unrestricted fund balance and its predetermined level, maintenance, and use. Specifically, when establishing a fund balance policy, governments should explicitly define and detail:

- a) The time period and the contingencies the fund balance may be used for;
- b) Revenue and expenditure adjustments necessary for financially supporting fund balance accumulation; and
- c) The time period and the financing means used for replenishing the fund balance, according to Appropriate Level of Unrestricted Fund Balance in the General Fund. The time horizon for replenishing the fund balance should also be set — generally between one and three years. Revenues used for replenishing the fund balance could include one-time revenues (e.g. user fees and charges), operating budget and year-end surpluses, and residual amounts from other funds (governmental and nongovernmental), if legally permissible.

While it is critical to form a policy determining the desired unrestricted fund balance level and its maintenance and use, it is equally important to provide explanations when fiscal savings exceed their predetermined level. At times, local governments can find themselves holding an excessive amount of unrestricted fund balance that surpasses their formal policy. When governments hold excessive amounts of fund balance, a policy should articulate the process and mechanisms by which these funds can be used, and /or reallocated to limit the practice or perception of overcharging for services or should the government deliver less quantity and quality of services than promised. Therefore, GFOA encourages governments to articulate a policy for the use of unrestricted fund balance beyond the predetermined level.

According to a number of studies, local governments typically follow GFOA's recommendation and maintain an unassigned fund balance of at least two months or within a range of approximately 16.67% of operating expenditures. The audited Town Unassigned Fund Balance at the end of FY2019 is \$6,823,500 or 10.80% of the FY2020 expenditure program, including the General Fund, School Tax Transfer and total debt service.

School District Unassigned Funds

In GFOA's review of special-purpose segments of government such as school districts establish and use fiscal savings is similar to that of municipal government. Fiscal savings accumulated in the unassigned fund balance can be used to mitigate revenue shortfalls arising from fluctuations in property taxes and state aid, while also covering unexpected expenditures. Therefore, fiscal savings can be an important strategy against difficult financial challenges during a recession, when the collapse of the real estate market and extensive cutbacks in state aid imposed unprecedented constraints on school district revenues, like we are seeing today.

Despite the recognized benefits of fiscal savings, some states impose restrictive rules on the unassigned fund balance and related stabilization funds held by school districts. In fact, two types of rules are sometimes placed on the unassigned fund balance: limits and minimums. Limits are simply a selected level of unassigned fund balance that a school district cannot exceed. Minimums, on the other hand, are the lowest level of unassigned fund balance a school district should constantly maintain.

The GFOA discovered in a National search that only 10 states impose rules on fiscal savings for school with Rhode Island not within this group. The vast majority of state governments impose no restrictions on school district fiscal savings accumulation. It has been found that most States that have imposed limits and minimums do not follow best practices in financial management promulgated by the GFOA and other

professional organizations. It appears that most with such limits in place set an arbitrary limit or minimum on their school districts, factoring in local district criteria. School districts, therefore, may be unable to adequately save at desired levels and establish a budgetary cushion to sustain services during periods of economic uncertainty and fluctuation.

Included here are some of the Fiscal Savings Rules by State:

Alabama - At least 1 month of operating expenditures
Alaska - No more than 10 percent of operating expenditures;
California - Limits based on district enrollment;
Colorado - Save 3 percent of expenditures in emergency reserve;
Delaware - End-of-year balance should be 1 month of payroll;
Georgia - Not to exceed 15 percent;
Kentucky - 2 percent minimum of operating expenditures;
New York - 4 percent limit of operating expenditures;
Pennsylvania - Sliding scale limit (8 to 12 percent of operating expenditures);
Tennessee - Dedicated education fund that's more than 3 percent of expenditures;

In this review it was also highly recommended that local governments should not only maintain a minimum level of savings but also form a detailed policy explaining the rationale behind the unrestricted fund balance and its predetermined level, maintenance, and use.

GFOA POLICY RECOMMENDATIONS: The GFOA stated that State-imposed rules on school district fiscal savings appear to carry a somewhat unified and consistent design, which fails to conform to professional standards such as GFOA's minimum target recommendation. Rules on school district fiscal savings may be largely political rather than grounded in evidence-based policy. However, not all school districts within a state face the same fiscal, operational, and demographic circumstances. A uniform fiscal savings policy, therefore, may not be appropriate for all school districts within the same state.

Instead, school districts should form their own fund balance policies (where possible), tailored to fit their own specific needs. A fund balance policy should include the descriptions outlined below.

Reasons Why Fiscal Savings Are Required: The reasons cited by GFOA that support a fund balance policy many times includes the district's fiscal health and wealth; its revenue portfolio, operation and maintenance costs; enrollment trends; and the composition of its student body.

Similarly, it was noted that the districts that depend primarily on discretionary funding sources such as state aid, may need higher fiscal savings than school districts with diversified revenue sources (e.g., property taxes, local sales tax, earned income tax, state aid, federal aid, donations, and contributions) to overcome sudden revenue flow changes. Further, school districts with high concentrations of students living in poverty, with disabilities, or with limited English proficiency face higher-than-average costs.

Therefore, such districts will require higher use of fiscal savings to sustain services to such populations. Whether a district operates in a rural or urban area may also affect fiscal savings behavior. A rural district, for instance, is exposed to different levels of risk than an urban district. As a result, a rural district may require a higher level of fiscal savings, all depending on the unique nature of that community and its exposure to certain risks and cost/revenue fluctuations.

Methods Used for Accumulating, Maintaining, and Replenishing Fiscal Savings: Recent studies conducted by GFOA and other agencies reflected that school district fiscal savings identify property taxes as the most important factor in fiscal savings accumulation. A policy, therefore, could allow school

districts to accumulate savings when property taxes exceed forecasts during an economic boom, when real estate markets outperform. Further, given the revenue limitations school districts have faced in the post-recession era, they must make an effort to withhold the growth of their main expenditure categories. A study of Pennsylvania districts found that cutbacks to management level positions has helped the districts restrict the growth in the most important expenditure category, personnel cost. As a result, school districts that implemented cutbacks in personnel cost managed to maintain higher savings. Likewise, districts that have made efficiency gains in student transportation (e.g., redirecting routes) were also able to maintain higher savings. Lastly, avoiding expensive capital projects and sustaining a low debt ratio was also found to be very helpful in maintaining fiscal savings in the form of a sufficient unassigned fund balance.

Rules on the Use of Fiscal Savings: Considering that fiscal savings are limited and not always consistent, school districts should form a specific plan for their use. For example, a recommendation included that school districts could allocate fiscal savings based on where spending produces the most benefits for students. Since educating students is the single most important reason for the existence of school districts, it may be prudent to use fiscal savings to support instructional expenses in certain cases (e.g., teacher compensation, equipment, and student nutrition). On the other hand, when revenues are short of expenditures, using fiscal savings for capital projects, facilities maintenance, and vendor repayment should fall to the bottom of the priority list. Still, rules on the use of fiscal savings are largely normative and should be left to a discussion between budgeters, elected officials, and the public, among other stakeholders. These types of discussions among stakeholders can potentially circumvent debate over the appropriate use of fiscal savings, especially from community members who may view the establishment of such a fund to be problematic.

GFOA concluded that municipal governments at the local level, including school districts, continue to face a precarious situation in the post-recession era. Revenues continue to be constrained due to cuts in state aid and a property market that has yet to fully recover. In response, school districts need to develop formal fund balance policies and start accumulating fiscal savings. If school districts follow this guidance, they should also commit a greater effort to educating taxpayers about their budget challenges as well as the importance of establishing and maintaining fiscal savings. This recommendation is critical to building transparency and trust between school districts and taxpayers. Ultimately, governments such as school districts should include fiscal reserves as part of their long-term financial planning to prepare for the possibility of a future crisis.

It is interesting to me as to how GFOA concluded its findings in terms of noting that it recommends to plan and implement such action in anticipation of facing the next emergency, which happens to be where we find ourselves today. The above information provides for a reasonable and fiscally conservative approach to balance a community and districts future needs and in balancing the possible financial impact to residents at a given point in time. The recommendations that GFOA presents for general municipal government is 16.67% or two months of expenditures, that is a fairly consistent position taken by the organization in recent times. There is also some flexibility added to this range in the percentage of revenue or expenditures that should be secured based on a communities unique attributes and risk challenges. This conversation clearly varies greatly when it comes to expressing a uniform recommendation for a fund balance total for school districts on a state and/or national basis. These Fund Balance policies vary greatly and can fluctuate from as little as 1% to a high of the same 16.67% figure used in general municipal government. In Rhode Island, most districts that we are aware of have no such unassigned reserve, and those that have a policy typically fall into a range of 1%-5%. In Portsmouth it is no less than 1.5% and in Barrington, any balance greater than 1% is transferred to the Capital reserve. The present school policy of 1.5% - 2.5% is a reasonable goal to attain while in better times, it would be preferable to see this amount slightly higher based on the increasing pressure caused by the districts expanding enrollment.

First Reading: 6/7/11
Second Reading: 6/28/11
Adopted by School Committee: 6/28/11

Revised:
First Read Amended: 2/26/13
Second Read Amended: 3/5/13
Adopted: 3/5/13

3410: Spending Policy and Minimum Fund Balance

Fiscal management/Fund Management

PURPOSE:

The purpose of this policy is to establish School Committee guidelines and expectations for the spending of District money in accordance with the Governmental Accounting Standards Board (GASB) 54, which is effective June 30, 2011.

PHILOSOPHY:

The School Committee recognizes that in order to provide a stable financial environment for the operations of the East Greenwich School District and to provide a high-quality education to the students of East Greenwich in a fiscally responsible manner. This spending policy has been designed to appropriately identify and classify the use of the District's fund balances, as well as appropriately identify and record all revenue streams. This policy is meant to serve as the framework upon which consistent and transparent operations may be built and sustained.

POLICY DEFINITIONS:

Fund Balance: Fund balance is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue funds, capital project funds, debt service funds and permanent funds).

Non-Spendable Fund Balance: The Amount of a fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact (i.e. prepaid expenses, inventory, fixed assets, endowment principal, etc.).

Restricted Fund Balance: The amount of a fund balance that can only be spent on specific expenses due to constraints on the spending because of legal restrictions, outside party creditors, and grantor/donor requirements (i.e. debt service fund balances, bond fund balances, grants and donations with specific spending constraints).

Committed Fund Balance: The amount of a fund balance that includes the portion of the spendable fund balance but has constraints on the spending that the School Committee or the voters (at a Financial Meeting) has imposed upon itself by a formal action of the School Committee. This constraint must be imposed prior to a fiscal year end, but the specific amount may be determined at a later date. (i.e. Matching Funds, Set Aside Funds, etc.)

Assigned Fund Balance: The amount of a fund balance that includes the portion of the spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by information operational planning (as an example capital goods replacement, annual technology budget replacement, etc.). The assigned fund balance represents a “plan” for spending the amount, but it is not restricted or committed. The authority to “assign” fund balance is designated to the Director of Administration.

Unassigned Fund Balance: The amount of a fund balance that is in the General Fund and includes all spendable amounts that are not otherwise contained in the classifications listed above, and therefore, not subject to any constraints or intended use. Unassigned amounts are available for any purpose. These are the current resources available for which there are no external or self-imposed limitations or set-spending plan. Although there is generally no set-spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.

I. Beginning June 30, 2011 all Non-Spendable and Spendable Fund Balance Shall Be Reported as Follows:

1. At the end of each fiscal year, the Director of Administration will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the annual financial statements.
2. At the end of each fiscal year, the Director of Administration will report restricted fund balance amounts that have applicable legal restrictions per GASB #54.
3. At the end of each fiscal year, the Director of Administration will report committed fund balances that have been committed by self-imposed actions either by the East Greenwich School Committee and/or the voters of the East Greenwich Financial Meeting.
4. At the end of each fiscal year, the Director of Administration will report the portion of fund balance, if any that is assigned for a specific purpose and a description of the specified purpose.
5. At the end of each fiscal year, the Director of Administration will report the portion of the unassigned fund balance. In addition, the Director of Administration will aim to maintain a fund balance between 1.5-2.5% of total General Fund Budgeted Operating Expenditures in order to accommodate immediate needs for unanticipated expenditures and/or emergencies. If the fund balance is in excess of 2.5% of the General fund operating budget, eighty percent of such excess shall be designated for capital projects and the remaining twenty percent shall be designated for technology improvements. The excess funds will be transferred into the applicable School Improvement Capital Fund and School Technology Improvement Fund. If either the Capital or Technology Improvement Fund falls below \$5000.00, the School Committee shall have the discretion to adjust the above percentages. Such funds will

be used on technology items with a four-year or greater life expectancy and capital items with a seven-year or greater life expectancy as promulgated under GASB.

II. The East Greenwich School District shall, when possible, expend funds beginning with those funds that have the highest level of restriction first, and will spend those funds with the lowest level of restriction last.

a. It shall be the Director of Administration's responsibility to ensure that the District's expenditures are appropriately classified based on the restrictions (both external and internal) of the revenue and fund balance(s) in accordance with the definitions listed above.

Example: In a special revenue fund that has a restricted fund balance or revenue stream, and the requirement for a cash match, the restricted fund balance must be spent (in accordance with the stipulated requirements) and the cash match of local, unassigned funds must be spent second.

Town Of East Greenwich

Town Manager

Memorandum

To: Honorable Town Council
From: Andrew E. Nota, Town Manager
c. Andrew Teitz, Leigh Carney
Date: June 14, 2020
Subject: Personal Property Tax Exemption Options

In review of the R.I.G.L's that are applicable to Taxation, included here are the links to three Chapters that apply or can be referenced in our discussion on this topic for the June 15th budget meeting.

- The first involves **Chapter 44-3 Property Subject to Taxation Section 44-3-3** and specifically Property that is Exempt on a statewide basis.
- The second is under **Chapter 45 Levy of Assessment of Local Taxes Section 44-5-11.8 Tax Classification**. This section highlights the four Classes of Property including, Class-1 Residential, Class-2 Commercial and Industrial, Class-3 All ratable, tangible personal property, and Class-4 Motor Vehicles and Trailers.
- The third is **Chapter 44-3 Property Subject to Taxation Section 44-3-65**. This section affords both the Town of Narragansett and East Greenwich, by ordinance the ability to create a tangible business property tax exemption for local business owners in an amount not to exceed (\$35,000).

The tax rate for Class-2 shall not be more than two (2) times the tax rate of Class-1 and the tax rate applicable to Class-3 shall not exceed the tax rate of Class-1 by more than two hundred percent (200%).

The attached spreadsheet depicts the full listing of 678 properties on the personal property tax role as of December 31, 2019. This information is designed to reflect the proposed tax owed under the property rate of \$23.85. This amount is indicated in the grey column in the spreadsheet, following the business name, Total Assessed Value column indicating \$84,450,610 in property value and Total Taxable amount columns at \$81,503,454, once exemptions are removed. The current tax rate proposal at \$23.85 indicates a total tax generation of \$1,943,857.

What follows is a color-coded series of exemption options that generated the following results:

| Exemption | Tax Rate | Assessed Value | Loss in Value | Tax Funding |
|-----------|----------|----------------|----------------|-------------|
| \$5,000 | \$24.67 | \$78,784,908 | (\$2,718,546) | \$1,943,759 |
| \$7,500 | \$25.02 | \$77,705,778 | (\$3,797,676) | \$1,943,695 |
| \$10,000 | \$25.34 | \$76,723,962 | (\$4,779,492) | \$1,943,629 |
| \$12,500 | \$25.62 | \$75,863,892 | (\$5,639,562) | \$1,943,563 |
| \$15,000 | \$25.89 | \$75,067,099 | (\$6,427,355) | \$1,943,495 |
| \$20,000 | \$26.40 | \$73,643,999 | (\$7,859,455) | \$1,943,356 |
| \$25,000 | \$26.86 | \$72,362,824 | (\$9,140,630) | \$1,943,213 |
| \$30,000 | \$27.31 | \$71,164,816 | (\$10,338,638) | \$1,943,065 |
| \$35,000 | \$27.73 | \$70,104,816 | (\$11,398,638) | \$1,942,915 |

As noted earlier, \$35,000 is the maximum exemption allowed under the R.I.G.L. and the rate for Commercial and Tangible Personal Property cannot exceed (2x) the rate for Residential Real Estate. Under the present scenario of a proposed residential rate of \$23.25, this would cap the personal property rate at a maximum of \$46.50.

During our discussion at the budget hearing, we will be prepared to address the various exemption options specific to, business tax relief, impact on the PPT rate and the amount of tax generated funding from this specific Class of tax. Some of our preliminary conversations on this topic focused on the two main impacts in providing small business with some degree of tax relief from the PPT, including minor relief up to a full exemption from this tax. This change would also result in an overall shift in the burden to those mid to larger size businesses, the degree of course dictated by the level of exemption selected.

In many cases dealing with small businesses, the information reported on tangible business property is self-reported to the town for use in the tax calculation. A question that has been raised and should be considered is whether a dramatic shift in the PPT rate, will have any effect on the total amount of tangible property that is reported in subsequent years, should the rate be significantly increased. The Town is next scheduled for a full revaluation in FY2024, where at that time, the Council can consider expanding the more traditional contract with Northeast Revaluation Group, LLC, to include a specific focus on the updating of all tangible business property. With many Legislative ideas having been presented on a restructuring of the revaluation process in recent years, we will need to remain informed regarding these statewide efforts and other more local the actions as we plan for this next full revaluation.

Please don't hesitate to contact me with any additional questions.

| DBA | Total Assessed Value | TAXABLE AMOUNT | Exemptions/Tax Rates | | | | | | | | | | | | | | | | | | |
|---------------------------------------|----------------------|----------------|----------------------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|
| | | | Current | \$5,000 | \$24.67 | \$7,500 | \$25.02 | \$10,000 | \$25.34 | \$12,500 | \$25.62 | \$15,000 | \$25.89 | \$20,000 | \$26.40 | \$25,000 | \$26.86 | \$30,000 | \$27.31 | \$35,000 | \$27.73 |
| NARRAGANSETT ELECTRIC CO | 10,553,625 | 10,553,625 | 251,704 | 10,548,625 | 260,266 | 10,546,125 | 263,818 | 10,543,625 | 267,130 | 10,541,125 | 270,095 | 10,538,625 | 272,864 | 10,533,625 | 278,038 | 10,528,625 | 282,827 | 10,523,625 | 287,451 | 10,518,625 | 291,659 |
| NARRAGANSETT ELECTRIC CO - GAS ASSETS | 7,984,756 | 7,984,756 | 190,436 | 7,979,756 | 196,884 | 7,977,256 | 199,556 | 7,974,756 | 202,046 | 7,972,256 | 204,273 | 7,969,756 | 206,352 | 7,964,756 | 210,232 | 7,959,756 | 213,820 | 7,954,756 | 217,283 | 7,949,756 | 220,430 |
| ALEX AND ANI LLC | 6,015,991 | 6,015,991 | 143,481 | 6,010,991 | 148,309 | 6,008,491 | 150,306 | 6,005,991 | 152,166 | 6,003,491 | 153,827 | 6,000,991 | 155,377 | 5,995,991 | 158,266 | 5,990,991 | 160,934 | 5,985,991 | 163,507 | 5,980,991 | 165,840 |
| RI MEDICAL IMAGING INC | 3,400,910 | 3,400,910 | 81,112 | 3,395,910 | 83,787 | 3,393,410 | 84,888 | 3,390,910 | 85,911 | 3,388,410 | 86,821 | 3,385,910 | 87,667 | 3,380,910 | 89,240 | 3,375,910 | 90,686 | 3,370,910 | 92,076 | 3,365,910 | 93,330 |
| ON SEMICONDUCTOR | 2,959,913 | 2,959,913 | 70,594 | 2,954,913 | 72,906 | 2,952,413 | 73,856 | 2,949,913 | 74,738 | 2,947,413 | 75,521 | 2,944,913 | 76,249 | 2,939,913 | 77,600 | 2,934,913 | 78,840 | 2,929,913 | 80,030 | 2,924,913 | 81,102 |
| UNIVERSITY ORTHOPEDICS INC | 2,394,267 | 2,394,267 | 57,103 | 2,389,267 | 58,950 | 2,386,767 | 59,706 | 2,384,267 | 60,407 | 2,381,767 | 61,028 | 2,379,267 | 61,604 | 2,374,267 | 62,670 | 2,369,267 | 63,645 | 2,364,267 | 64,580 | 2,359,267 | 65,417 |
| DAVE'S MARKET PLACE INC | 2,290,799 | 2,290,799 | 54,636 | 2,285,799 | 56,397 | 2,283,299 | 57,118 | 2,280,799 | 57,786 | 2,278,299 | 58,377 | 2,275,799 | 58,925 | 2,270,799 | 59,938 | 2,265,799 | 60,865 | 2,260,799 | 61,753 | 2,255,799 | 62,549 |
| COXCOM LLC | 2,256,071 | 2,256,071 | 53,807 | 2,251,071 | 55,541 | 2,248,571 | 56,249 | 2,246,071 | 56,906 | 2,243,571 | 57,487 | 2,241,071 | 58,025 | 2,236,071 | 59,022 | 2,231,071 | 59,932 | 2,226,071 | 60,805 | 2,221,071 | 61,586 |
| OCEAN STATE VET SPECIALISTS LTD | 1,970,192 | 1,970,192 | 46,989 | 1,965,192 | 48,487 | 1,962,692 | 49,098 | 1,960,192 | 49,663 | 1,957,692 | 50,162 | 1,955,192 | 50,623 | 1,950,192 | 51,476 | 1,945,192 | 52,253 | 1,940,192 | 52,996 | 1,935,192 | 53,659 |
| THE SAVORY GRAPE & WINE SHOP | 1,164,923 | 1,164,923 | 27,783 | 1,159,923 | 28,619 | 1,157,423 | 28,954 | 1,154,923 | 29,261 | 1,152,423 | 29,528 | 1,149,923 | 29,774 | 1,144,923 | 30,221 | 1,139,923 | 30,621 | 1,134,923 | 31,000 | 1,129,923 | 31,330 |
| CORVIAS GROUP LLC | 1,158,529 | 1,158,529 | 27,631 | 1,153,529 | 28,461 | 1,151,029 | 28,794 | 1,148,529 | 29,099 | 1,146,029 | 29,365 | 1,143,529 | 29,608 | 1,138,529 | 30,052 | 1,133,529 | 30,450 | 1,128,529 | 30,826 | 1,123,529 | 31,153 |
| SIEMENS FINANCIAL SERVICES INC | 1,143,581 | 1,143,581 | 27,274 | 1,138,581 | 28,092 | 1,136,081 | 28,420 | 1,133,581 | 28,720 | 1,131,081 | 28,982 | 1,128,581 | 29,221 | 1,123,581 | 29,657 | 1,118,581 | 30,048 | 1,113,581 | 30,417 | 1,108,581 | 30,739 |
| FLOOD FORD OF EG | 979,670 | 979,670 | 23,365 | 974,670 | 24,048 | 972,170 | 24,319 | 969,670 | 24,567 | 967,170 | 24,782 | 964,670 | 24,977 | 959,670 | 25,331 | 954,670 | 25,645 | 949,670 | 25,940 | 944,670 | 26,194 |
| INDEPENDENCE BANK | 896,636 | 896,636 | 21,385 | 891,636 | 21,999 | 889,136 | 22,242 | 886,636 | 22,464 | 884,136 | 22,654 | 881,636 | 22,827 | 876,636 | 23,139 | 871,636 | 23,414 | 866,636 | 23,672 | 861,636 | 23,891 |
| VERIZON ONLINE LLC | 883,343 | 883,343 | 21,068 | 878,343 | 21,671 | 875,843 | 21,910 | 873,343 | 22,127 | 870,843 | 22,314 | 868,343 | 22,483 | 863,343 | 22,788 | 858,343 | 23,057 | 853,343 | 23,309 | 848,343 | 23,523 |
| LES ISLE ROSE | 717,047 | 717,047 | 17,102 | 712,047 | 17,568 | 709,547 | 17,750 | 707,047 | 17,914 | 704,547 | 18,053 | 702,047 | 18,177 | 697,047 | 18,399 | 692,047 | 18,590 | 687,047 | 18,767 | 682,047 | 18,912 |
| WATSON MULCH & LOAM INC | 681,805 | 681,805 | 16,261 | 676,805 | 16,699 | 674,305 | 16,868 | 671,805 | 17,021 | 669,305 | 17,150 | 666,805 | 17,265 | 661,805 | 17,469 | 656,805 | 17,644 | 651,805 | 17,804 | 646,805 | 17,935 |
| WELLS FARGO VENDOR FN SRV LLC | 660,985 | 660,985 | 15,764 | 655,985 | 16,185 | 653,485 | 16,347 | 650,985 | 16,493 | 648,485 | 16,616 | 645,985 | 16,726 | 640,985 | 16,919 | 635,985 | 17,084 | 630,985 | 17,235 | 625,985 | 17,357 |
| VECTOR SOFTWARE INC | 655,071 | 655,071 | 15,623 | 650,071 | 16,039 | 647,571 | 16,199 | 645,071 | 16,343 | 642,571 | 16,465 | 640,071 | 16,573 | 635,071 | 16,763 | 630,071 | 16,925 | 625,071 | 17,074 | 620,071 | 17,193 |
| CANON FINANCIAL SERVICES INC | 648,524 | 648,524 | 15,467 | 643,524 | 15,878 | 641,024 | 16,036 | 638,524 | 16,177 | 636,024 | 16,297 | 633,524 | 16,403 | 628,524 | 16,590 | 623,524 | 16,750 | 618,524 | 16,895 | 613,524 | 17,012 |
| OLYMPUS AMERICA INC | 625,265 | 625,265 | 14,913 | 620,265 | 15,304 | 617,765 | 15,454 | 615,265 | 15,588 | 612,765 | 15,701 | 610,265 | 15,801 | 605,265 | 15,976 | 600,265 | 16,125 | 595,265 | 16,260 | 590,265 | 16,367 |
| DELAGE LANDEN FINCL SVC LLC | 617,854 | 617,854 | 14,736 | 612,854 | 15,121 | 610,354 | 15,268 | 607,854 | 15,400 | 605,354 | 15,511 | 602,854 | 15,609 | 597,854 | 15,781 | 592,854 | 15,926 | 587,854 | 16,057 | 582,854 | 16,161 |
| DEWETRON INC | 564,050 | 564,050 | 13,453 | 559,050 | 13,793 | 556,550 | 13,922 | 554,050 | 14,037 | 551,550 | 14,132 | 549,050 | 14,216 | 544,050 | 14,360 | 539,050 | 14,480 | 534,050 | 14,588 | 529,050 | 14,669 |
| PANERA BREAD | 547,780 | 547,780 | 13,065 | 542,780 | 13,392 | 540,280 | 13,515 | 537,780 | 13,625 | 535,280 | 13,715 | 532,780 | 13,795 | 527,780 | 13,931 | 522,780 | 14,043 | 517,780 | 14,143 | 512,780 | 14,218 |
| FLAWLESS MEDICAL SPA | 541,416 | 541,416 | 12,913 | 536,416 | 13,235 | 533,916 | 13,356 | 531,416 | 13,464 | 528,916 | 13,552 | 526,416 | 13,630 | 521,416 | 13,763 | 516,416 | 13,872 | 511,416 | 13,969 | 506,416 | 14,042 |
| DERMATOLOGY PROFESSIONALS INC | 510,156 | 510,156 | 12,167 | 505,156 | 12,464 | 502,656 | 12,574 | 500,156 | 12,672 | 497,656 | 12,751 | 495,156 | 12,820 | 490,156 | 12,938 | 485,156 | 13,033 | 480,156 | 13,115 | 475,156 | 13,175 |
| HEALTHTRAX FITNESS & WELLNESS | 491,998 | 491,998 | 11,734 | 486,998 | 12,016 | 484,498 | 12,120 | 481,998 | 12,212 | 479,498 | 12,286 | 476,998 | 12,350 | 471,998 | 12,459 | 466,998 | 12,545 | 461,998 | 12,619 | 456,998 | 12,672 |
| CENTREVILLE SAVINGS BANK | 467,469 | 467,469 | 11,149 | 462,469 | 11,410 | 459,969 | 11,506 | 457,469 | 11,590 | 454,969 | 11,658 | 452,469 | 11,715 | 447,469 | 11,811 | 442,469 | 11,886 | 437,469 | 11,949 | 432,469 | 11,991 |
| CRACKER BARREL OLD COUNTRY STORE | 458,055 | 458,055 | 10,925 | 453,055 | 11,178 | 450,555 | 11,271 | 448,055 | 11,352 | 445,555 | 11,416 | 443,055 | 11,472 | 438,055 | 11,563 | 433,055 | 11,633 | 428,055 | 11,692 | 423,055 | 11,730 |
| EAGLE PICHER TECHNOLOGIES LLC | 438,349 | 438,349 | 10,455 | 433,349 | 10,692 | 430,849 | 10,778 | 428,349 | 10,853 | 425,849 | 10,912 | 423,349 | 10,961 | 418,349 | 11,042 | 413,349 | 11,104 | 408,349 | 11,154 | 403,349 | 11,184 |
| LEAF COMMERCIAL CAPITAL INC | 434,893 | 434,893 | 10,372 | 429,893 | 10,607 | 427,393 | 10,691 | 424,893 | 10,765 | 422,393 | 10,823 | 419,893 | 10,872 | 414,893 | 10,951 | 409,893 | 11,011 | 404,893 | 11,060 | 399,893 | 11,088 |
| BROOKDALE GREENWICH BAY | 434,462 | 434,462 | 10,362 | 429,462 | 10,596 | 426,962 | 10,681 | 424,462 | 10,754 | 421,962 | 10,812 | 419,462 | 10,861 | 414,462 | 10,940 | 409,462 | 10,999 | 404,462 | 11,048 | 399,462 | 11,076 |
| GENCORP INSURANCE GROUP INC | 432,687 | 432,687 | 10,320 | 427,687 | 10,552 | 425,187 | 10,636 | 422,687 | 10,709 | 420,187 | 10,766 | 417,687 | 10,815 | 412,687 | 10,893 | 407,687 | 10,952 | 402,687 | 10,999 | 397,687 | 11,027 |
| ROOFING CONCEPTS LLC | 398,232 | 398,232 | 9,498 | 393,232 | 9,702 | 390,732 | 9,774 | 388,232 | 9,836 | 385,732 | 9,884 | 383,232 | 9,923 | 378,232 | 9,984 | 373,232 | 10,026 | 368,232 | 10,058 | 363,232 | 10,072 |
| EAST GREENWICH ENDOSCOPY | 392,073 | 392,073 | 9,351 | 387,073 | 9,550 | 384,573 | 9,620 | 382,073 | 9,680 | 379,573 | 9,726 | 377,073 | 9,763 | 372,073 | 9,821 | 367,073 | 9,861 | 362,073 | 9,890 | 357,073 | 9,901 |
| TAVERN ON MAIN | 380,018 | 380,018 | 9,063 | 375,018 | 9,253 | 372,518 | 9,319 | 370,018 | 9,375 | 367,518 | 9,417 | 365,018 | 9,451 | 360,018 | 9,503 | 355,018 | 9,537 | 350,018 | 9,561 | 345,018 | 9,567 |
| BANK RHODE ISLAND INC | 375,970 | 375,970 | 8,967 | 370,970 | 9,153 | 368,470 | 9,218 | 365,970 | 9,272 | 363,470 | 9,313 | 360,970 | 9,346 | 355,970 | 9,396 | 350,970 | 9,428 | 345,970 | 9,450 | 340,970 | 9,454 |
| FACIAL AESTHETICS CNTR OF RI | 349,461 | 349,461 | 8,335 | 344,461 | 8,499 | 341,961 | 8,554 | 339,461 | 8,600 | 336,961 | 8,634 | 334,461 | 8,660 | 329,461 | 8,696 | 324,461 | 8,716 | 319,461 | 8,726 | 314,461 | 8,719 |
| KACEWICZ, JOHN S DMD INC | 340,215 | 340,215 | 8,114 | 335,215 | 8,271 | 332,715 | 8,323 | 330,215 | 8,366 | 327,715 | 8,397 | 325,215 | 8,420 | 320,215 | 8,452 | 315,215 | 8,468 | 310,215 | 8,473 | 305,215 | 8,463 |
| AUDET ROBERT F INC | 337,061 | 337,061 | 8,039 | 332,061 | 8,193 | 329,561 | 8,244 | 327,061 | 8,286 | 324,561 | 8,316 | 322,061 | 8,339 | 317,061 | 8,369 | 312,061 | 8,383 | 307,061 | 8,387 | 302,061 | 8,376 |
| WILLIAM J ROSS INC | 323,128 | 323,128 | 7,707 | 318,128 | 7,849 | 315,628 | 7,896 | 313,128 | 7,933 | 310,628 | 7,959 | 308,128 | 7,978 | 303,128 | 8,001 | 298,128 | 8,009 | 293,128 | 8,007 | 288,128 | 7,989 |
| WEST BAY LAUNDRY & DRY CLEANING | 316,565 | 316,565 | 7,550 | 311,565 | 7,687 | 309,065 | 7,731 | 306,565 | 7,767 | 304,065 | 7,791 | 301,565 | 7,808 | 296,565 | 7,828 | 291,565 | 7,832 | 286,565 | 7,827 | 281,565 | 7,807 |
| ST ELIZABETH NURSING HOME | 2,577,704 | 309,324 | 7,377 | 304,324 | 7,509 | 301,824 | 7,550 | 299,324 | 7,584 | 296,824 | 7,606 | 294,324 | 7,621 | 289,324 | 7,637 | 284,324 | 7,638 | 279,324 | 7,630 | 274,324 | 7,606 |
| TOKARZ DERMATOLOGY | 308,636 | 308,636 | 7,361 | 303,636 | 7,492 | 301,136 | 7,533 | 298,636 | 7,566 | 296,136 | 7,588 | 293,636 | 7,603 | 288,636 | 7,619 | 283,636 | 7,619 | 278,636 | 7,611 | 273,636 | 7,587 |
| CUMBERLAND FARMS #1257 | 302,740 | 302,740 | 7,220 | 297,740 | 7,346 | 295,240 | 7,386 | 292,740 | 7,417 | 290,240 | 7,437 | 287,740 | 7,450 | 282,740 | 7,463 | 277,740 | 7,461 | 272,740 | 7,450 | 267,740 | 7,424 |
| BLU ON THE WATER | 289,605 | 289,605 | 6,907 | 284,605 | 7,022 | 282,105 | 7,057 | 279,605 | 7,084 | 277,105 | 7,100 | 274,605 | 7,110 | 269,605 | 7,116 | 264,605 | 7,108</ | | | | |

| | | | | | | | | | | | | | | | | | | | | | |
|--|---------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|
| RHODE ISLAND CHILDREN'S DENTISTRY | 187,531 | 187,531 | 4,473 | 182,531 | 4,504 | 180,031 | 4,504 | 177,531 | 4,498 | 175,031 | 4,485 | 172,531 | 4,467 | 167,531 | 4,422 | 162,531 | 4,366 | 157,531 | 4,303 | 152,531 | 4,229 |
| SIENA CUCINA-ENOTECA | 184,602 | 184,602 | 4,403 | 179,602 | 4,431 | 177,102 | 4,430 | 174,602 | 4,424 | 172,102 | 4,410 | 169,602 | 4,391 | 164,602 | 4,345 | 159,602 | 4,287 | 154,602 | 4,223 | 149,602 | 4,148 |
| CITIZENS | 183,186 | 183,186 | 4,369 | 178,186 | 4,396 | 175,686 | 4,395 | 173,186 | 4,388 | 170,686 | 4,373 | 168,186 | 4,355 | 163,186 | 4,307 | 158,186 | 4,249 | 153,186 | 4,184 | 148,186 | 4,109 |
| FINN'S HARBORSIDE | 183,172 | 183,172 | 4,369 | 178,172 | 4,396 | 175,672 | 4,395 | 173,172 | 4,387 | 170,672 | 4,373 | 168,172 | 4,354 | 163,172 | 4,307 | 158,172 | 4,249 | 153,172 | 4,184 | 148,172 | 4,108 |
| HARBORONE BANK | 179,699 | 179,699 | 4,286 | 174,699 | 4,310 | 172,199 | 4,308 | 169,699 | 4,299 | 167,199 | 4,284 | 164,699 | 4,264 | 159,699 | 4,215 | 154,699 | 4,156 | 149,699 | 4,089 | 144,699 | 4,012 |
| GE HFS LLC | 178,628 | 178,628 | 4,260 | 173,628 | 4,284 | 171,128 | 4,281 | 168,628 | 4,272 | 166,128 | 4,257 | 163,628 | 4,237 | 158,628 | 4,187 | 153,628 | 4,127 | 148,628 | 4,060 | 143,628 | 3,982 |
| BANK NEWPORT | 175,265 | 175,265 | 4,180 | 170,265 | 4,201 | 167,765 | 4,197 | 165,265 | 4,187 | 162,765 | 4,171 | 160,265 | 4,150 | 155,265 | 4,098 | 150,265 | 4,037 | 145,265 | 3,968 | 140,265 | 3,889 |
| TIAA | 172,531 | 172,531 | 4,115 | 167,531 | 4,133 | 165,031 | 4,128 | 162,531 | 4,118 | 160,031 | 4,100 | 157,531 | 4,079 | 152,531 | 4,026 | 147,531 | 3,963 | 142,531 | 3,893 | 137,531 | 3,813 |
| FORMEX INC | 160,892 | 160,892 | 3,837 | 155,892 | 3,846 | 153,392 | 3,837 | 150,892 | 3,823 | 148,392 | 3,802 | 145,892 | 3,777 | 140,892 | 3,719 | 135,892 | 3,650 | 130,892 | 3,575 | 125,892 | 3,491 |
| SMILE DESIGNERS | 157,914 | 157,914 | 3,766 | 152,914 | 3,773 | 150,414 | 3,763 | 147,914 | 3,748 | 145,414 | 3,726 | 142,914 | 3,700 | 137,914 | 3,640 | 132,914 | 3,570 | 127,914 | 3,494 | 122,914 | 3,408 |
| CAFE FRESCO | 156,584 | 156,584 | 3,735 | 151,584 | 3,740 | 149,084 | 3,729 | 146,584 | 3,714 | 144,084 | 3,692 | 141,584 | 3,666 | 136,584 | 3,605 | 131,584 | 3,535 | 126,584 | 3,458 | 121,584 | 3,371 |
| T'S CAFE | 151,973 | 151,973 | 3,625 | 146,973 | 3,626 | 144,473 | 3,614 | 141,973 | 3,597 | 139,473 | 3,574 | 136,973 | 3,546 | 131,973 | 3,483 | 126,973 | 3,411 | 121,973 | 3,332 | 116,973 | 3,243 |
| RICHARD E OLSON HYDRAULIC BACKHOE SER.IN | 151,221 | 151,221 | 3,607 | 146,221 | 3,608 | 143,721 | 3,595 | 141,221 | 3,578 | 138,721 | 3,554 | 136,221 | 3,527 | 131,221 | 3,464 | 126,221 | 3,391 | 121,221 | 3,311 | 116,221 | 3,223 |
| PROPANE PLUS CORP | 150,000 | 150,000 | 3,578 | 145,000 | 3,578 | 142,500 | 3,565 | 140,000 | 3,547 | 137,500 | 3,523 | 135,000 | 3,495 | 130,000 | 3,431 | 125,000 | 3,358 | 120,000 | 3,278 | 115,000 | 3,189 |
| PAWTUCKET CREDIT UNION | 148,505 | 148,505 | 3,542 | 143,505 | 3,541 | 141,005 | 3,527 | 138,505 | 3,509 | 136,005 | 3,485 | 133,505 | 3,457 | 128,505 | 3,392 | 123,505 | 3,318 | 118,505 | 3,237 | 113,505 | 3,147 |
| STARBUCKS COFFEE | 148,178 | 148,178 | 3,534 | 143,178 | 3,533 | 140,678 | 3,519 | 138,178 | 3,501 | 135,678 | 3,476 | 133,178 | 3,448 | 128,178 | 3,383 | 123,178 | 3,309 | 118,178 | 3,228 | 113,178 | 3,138 |
| PALLESCHI, MARK M DDS LTD | 145,720 | 145,720 | 3,475 | 140,720 | 3,472 | 138,220 | 3,458 | 135,720 | 3,439 | 133,220 | 3,413 | 130,720 | 3,385 | 125,720 | 3,318 | 120,720 | 3,243 | 115,720 | 3,161 | 110,720 | 3,070 |
| BROWN MEDICINE | 139,034 | 139,034 | 3,316 | 134,034 | 3,307 | 131,534 | 3,290 | 129,034 | 3,269 | 126,534 | 3,242 | 124,034 | 3,211 | 119,034 | 3,142 | 114,034 | 3,063 | 109,034 | 2,978 | 104,034 | 2,885 |
| HILL & HARBOUR VETERINARY HOSPITAL | 136,603 | 136,603 | 3,258 | 131,603 | 3,247 | 129,103 | 3,230 | 126,603 | 3,208 | 124,103 | 3,180 | 121,603 | 3,149 | 116,603 | 3,078 | 111,603 | 2,998 | 106,603 | 2,912 | 101,603 | 2,817 |
| WELLS FARGO FINCL LEASE INC | 136,339 | 136,339 | 3,252 | 131,339 | 3,241 | 128,839 | 3,223 | 126,339 | 3,201 | 123,839 | 3,173 | 121,339 | 3,142 | 116,339 | 3,071 | 111,339 | 2,991 | 106,339 | 2,905 | 101,339 | 2,810 |
| DEBLOIS OIL | 131,921 | 131,921 | 3,146 | 126,921 | 3,132 | 124,421 | 3,112 | 121,921 | 3,089 | 119,421 | 3,060 | 116,921 | 3,027 | 111,921 | 2,954 | 106,921 | 2,872 | 101,921 | 2,784 | 96,921 | 2,687 |
| SUMMIT CONSULTING GRP INC | 131,598 | 131,598 | 3,139 | 126,598 | 3,124 | 124,098 | 3,104 | 121,598 | 3,081 | 119,098 | 3,052 | 116,598 | 3,019 | 111,598 | 2,946 | 106,598 | 2,864 | 101,598 | 2,775 | 96,598 | 2,678 |
| RI DERMATOLOGY INST | 131,050 | 131,050 | 3,126 | 126,050 | 3,110 | 123,550 | 3,091 | 121,050 | 3,067 | 118,550 | 3,038 | 116,050 | 3,005 | 111,050 | 2,931 | 106,050 | 2,849 | 101,050 | 2,760 | 96,050 | 2,663 |
| MERIDIAN PRINTING CO INC | 130,357 | 130,357 | 3,109 | 125,357 | 3,093 | 122,857 | 3,073 | 120,357 | 3,049 | 117,857 | 3,020 | 115,357 | 2,987 | 110,357 | 2,913 | 105,357 | 2,830 | 100,357 | 2,741 | 95,357 | 2,644 |
| DELL EQUIPMENT FUNDING LP | 126,181 | 126,181 | 3,009 | 121,181 | 2,990 | 118,681 | 2,969 | 116,181 | 2,944 | 113,681 | 2,913 | 111,181 | 2,879 | 106,181 | 2,803 | 101,181 | 2,718 | 96,181 | 2,627 | 91,181 | 2,528 |
| GREENWICH BAY OYSTER BAR | 125,541 | 125,541 | 2,994 | 120,541 | 2,974 | 118,041 | 2,953 | 115,541 | 2,927 | 113,041 | 2,896 | 110,541 | 2,862 | 105,541 | 2,786 | 100,541 | 2,701 | 95,541 | 2,610 | 90,541 | 2,511 |
| XEROX FINANCIAL SERVICES LLC | 124,772 | 124,772 | 2,976 | 119,772 | 2,955 | 117,272 | 2,934 | 114,772 | 2,908 | 112,272 | 2,877 | 109,772 | 2,842 | 104,772 | 2,765 | 99,772 | 2,680 | 94,772 | 2,589 | 89,772 | 2,489 |
| RESIDENTIAL PROPERTIES LTD | 121,710 | 121,710 | 2,903 | 116,710 | 2,880 | 114,210 | 2,857 | 111,710 | 2,830 | 109,210 | 2,798 | 106,710 | 2,763 | 101,710 | 2,685 | 96,710 | 2,598 | 91,710 | 2,505 | 86,710 | 2,404 |
| UNIV GASTRONENTEROLOGY LLC | 120,800 | 120,800 | 2,881 | 115,800 | 2,857 | 113,300 | 2,834 | 110,800 | 2,807 | 108,300 | 2,775 | 105,800 | 2,739 | 100,800 | 2,661 | 95,800 | 2,573 | 90,800 | 2,480 | 85,800 | 2,379 |
| UNIVERS OTOLAR H/N SRGY INC | 120,183 | 120,183 | 2,866 | 115,183 | 2,842 | 112,683 | 2,819 | 110,183 | 2,792 | 107,683 | 2,759 | 105,183 | 2,723 | 100,183 | 2,644 | 95,183 | 2,557 | 90,183 | 2,463 | 85,183 | 2,362 |
| SALON SYSTEMS OF NE INC | 117,358 | 117,358 | 2,799 | 112,358 | 2,772 | 109,858 | 2,748 | 107,358 | 2,720 | 104,858 | 2,687 | 102,358 | 2,650 | 97,358 | 2,570 | 92,358 | 2,481 | 87,358 | 2,386 | 82,358 | 2,284 |
| PAWNEE LEASING CORP | 115,934 | 115,934 | 2,765 | 110,934 | 2,737 | 108,434 | 2,713 | 105,934 | 2,684 | 103,434 | 2,650 | 100,934 | 2,613 | 95,934 | 2,532 | 90,934 | 2,443 | 85,934 | 2,347 | 80,934 | 2,244 |
| COLBEA ENTERPRISES LLC | 115,683 | 115,683 | 2,759 | 110,683 | 2,731 | 108,183 | 2,706 | 105,683 | 2,678 | 103,183 | 2,644 | 100,683 | 2,607 | 95,683 | 2,526 | 90,683 | 2,436 | 85,683 | 2,340 | 80,683 | 2,237 |
| CARE NEW ENGLAND HEALTH SYSTEMS | 115,181 | 115,181 | 2,747 | 110,181 | 2,718 | 107,681 | 2,694 | 105,181 | 2,665 | 102,681 | 2,631 | 100,181 | 2,594 | 95,181 | 2,512 | 90,181 | 2,423 | 85,181 | 2,327 | 80,181 | 2,223 |
| DUNKIN DONUTS | 113,816 | 113,816 | 2,715 | 108,816 | 2,685 | 106,316 | 2,660 | 103,816 | 2,630 | 101,316 | 2,596 | 98,816 | 2,559 | 93,816 | 2,476 | 88,816 | 2,386 | 83,816 | 2,289 | 78,816 | 2,185 |
| EAST GREENWICH YACHT CLUB INC | 113,125 | 113,125 | 2,698 | 108,125 | 2,668 | 105,625 | 2,642 | 103,125 | 2,613 | 100,625 | 2,578 | 98,125 | 2,541 | 93,125 | 2,458 | 88,125 | 2,367 | 83,125 | 2,271 | 78,125 | 2,166 |
| HUNTINGTON TECHNOLOGY FINANCE AND SUBS | 111,785 | 111,785 | 2,666 | 106,785 | 2,635 | 104,285 | 2,609 | 101,785 | 2,579 | 99,285 | 2,544 | 96,785 | 2,506 | 91,785 | 2,423 | 86,785 | 2,331 | 81,785 | 2,234 | 76,785 | 2,129 |
| STORKS NEST CHILD ACADEMY INC | 110,757 | 110,757 | 2,642 | 105,757 | 2,609 | 103,257 | 2,583 | 100,757 | 2,553 | 98,257 | 2,518 | 95,757 | 2,479 | 90,757 | 2,396 | 85,757 | 2,304 | 80,757 | 2,206 | 75,757 | 2,101 |
| ATMED TREATMENT CENTER INC | 110,460 | 110,460 | 2,634 | 105,460 | 2,602 | 102,960 | 2,576 | 100,460 | 2,545 | 97,960 | 2,510 | 95,460 | 2,472 | 90,460 | 2,388 | 85,460 | 2,296 | 80,460 | 2,198 | 75,460 | 2,092 |
| L&S AUTOMOTIVE | 105,951 | 105,951 | 2,527 | 100,951 | 2,491 | 98,451 | 2,463 | 95,951 | 2,431 | 93,451 | 2,394 | 90,951 | 2,355 | 85,951 | 2,269 | 80,951 | 2,175 | 75,951 | 2,075 | 70,951 | 1,967 |
| OB-GYN ASSOCIATES | 104,451 | 104,451 | 2,491 | 99,451 | 2,454 | 96,951 | 2,425 | 94,451 | 2,393 | 91,951 | 2,356 | 89,451 | 2,316 | 84,451 | 2,229 | 79,451 | 2,134 | 74,451 | 2,034 | 69,451 | 1,926 |
| MASSAGE ENVY SPA | 104,235 | 104,235 | 2,486 | 99,235 | 2,448 | 96,735 | 2,420 | 94,235 | 2,388 | 91,735 | 2,351 | 89,235 | 2,310 | 84,235 | 2,223 | 79,235 | 2,128 | 74,235 | 2,028 | 69,235 | 1,920 |
| GREENWICH BAY CLINIC INC | 102,639 | 102,639 | 2,448 | 97,639 | 2,409 | 95,139 | 2,380 | 92,639 | 2,347 | 90,139 | 2,310 | 87,639 | 2,269 | 82,639 | 2,181 | 77,639 | 2,086 | 72,639 | 1,984 | 67,639 | 1,875 |
| MCDONALDS OF EG | 101,918 | 101,918 | 2,431 | 96,918 | 2,391 | 94,418 | 2,362 | 91,918 | 2,329 | 89,418 | 2,291 | 86,918 | 2,250 | 81,918 | 2,162 | 76,918 | 2,066 | 71,918 | 1,964 | 66,918 | 1,855 |
| RHODE ISLAND CLAM INC | 101,632 | 101,632 | 2,424 | 96,632 | 2,384 | 94,132 | 2,355 | 91,632 | 2,322 | 89,132 | 2,284 | 86,632 | 2,243 | 81,632 | 2,155 | 76,632 | 2,059 | 71,632 | 1,957 | 66,632 | 1,848 |
| OCEAN STATE LASER CENTER INC | 100,418 | 100,418 | 2,395 | 95,418 | 2,354 | 92,918 | 2,324 | 90,418 | 2,291 | 87,918 | 2,253 | 85,418 | 2,212 | 80,418 | 2,123 | 75,418 | 2,026 | 70,418 | 1,923 | 65,418 | 1,814 |
| BARDON'S WATER SERVICES | 97,648 | 97,648 | 2,329 | 92,648 | 2,286 | 90,148 | 2,255 | 87,648 | 2,221 | 85,148 | 2,182 | 82,648 | 2,140 | 77,648 | 2,050 | 72,648 | 1,952 | 67,648 | 1,848 | 62,648 | 1,737 |
| SC SPORTS MEDICINE | 97,273 | 97,273 | 2,320 | 92,273 | 2,277 | 89,773 | 2,246 | 87,273 | 2,211 | 84,773 | 2,172 | 82,273 | 2,130 | 77,273 | 2,040 | 72,273 | 1,941 | 67,273 | 1,838 | 62,273 | 1,727 |
| SHERWIN WILLIAMS CO - 5429 | 95,232 | 95,232 | 2,271 | 90,232 | 2,226 | 87,732 | 2,195 | 85,232 | 2,159 | 82,732 | 2,120 | 80,232 | 2,077 | 75,232 | 1,986 | 70,232 | 1,887 | 65,232 | 1,782 | 60,232 | 1,670 |
| JM SUBS | 93,411 | 93,411 | 2,228 | 88,411 | 2,181 | 85,911 | 2,149 | 83,411 | 2,113 | 80,911 | 2,073 | 78,411 | 2,030 | 73,411 | 1,938 | 68,411 | 1,838 | 63,411 | 1,732 | 58,411 | 1,620 |
| THE SEASONS EG | 77,337 | 77,337 | 2,208 | 72,337 | 2,160 | 69,837 | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|--------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-----|
| CENTRE FOR AESTHETIC | 68,638 | 68,638 | 1,637 | 63,638 | 1,570 | 61,138 | 1,529 | 58,638 | 1,486 | 56,138 | 1,438 | 53,638 | 1,389 | 48,638 | 1,284 | 43,638 | 1,172 | 38,638 | 1,055 | 33,638 | 933 |
| BESOS KITCHEN & COCKTAILS LLC | 68,144 | 68,144 | 1,625 | 63,144 | 1,558 | 60,644 | 1,517 | 58,144 | 1,473 | 55,644 | 1,426 | 53,144 | 1,376 | 48,144 | 1,271 | 43,144 | 1,159 | 38,144 | 1,042 | 33,144 | 919 |
| COBBLESTONE WOOD FIRED PIZZA | 68,067 | 68,067 | 1,623 | 63,067 | 1,556 | 60,567 | 1,515 | 58,067 | 1,471 | 55,567 | 1,424 | 53,067 | 1,374 | 48,067 | 1,269 | 43,067 | 1,157 | 38,067 | 1,040 | 33,067 | 917 |
| THORPE'S WINE & SPIRIT | 66,664 | 66,664 | 1,590 | 61,664 | 1,521 | 59,164 | 1,480 | 56,664 | 1,436 | 54,164 | 1,388 | 51,664 | 1,338 | 46,664 | 1,232 | 41,664 | 1,119 | 36,664 | 1,001 | 31,664 | 878 |
| LA MASSERIA | 66,655 | 66,655 | 1,590 | 61,655 | 1,521 | 59,155 | 1,480 | 56,655 | 1,435 | 54,155 | 1,388 | 51,655 | 1,337 | 46,655 | 1,231 | 41,655 | 1,119 | 36,655 | 1,001 | 31,655 | 878 |
| RED STRIPE RESTAURANT | 65,417 | 65,417 | 1,560 | 60,417 | 1,491 | 57,917 | 1,449 | 55,417 | 1,404 | 52,917 | 1,356 | 50,417 | 1,305 | 45,417 | 1,199 | 40,417 | 1,086 | 35,417 | 967 | 30,417 | 843 |
| ARCADIS | 63,679 | 63,679 | 1,519 | 58,679 | 1,448 | 56,179 | 1,405 | 53,679 | 1,360 | 51,179 | 1,311 | 48,679 | 1,260 | 43,679 | 1,153 | 38,679 | 1,039 | 33,679 | 920 | 28,679 | 795 |
| ORIENTAL CLEANERS | 62,753 | 62,753 | 1,497 | 57,753 | 1,425 | 55,253 | 1,382 | 52,753 | 1,337 | 50,253 | 1,288 | 47,753 | 1,236 | 42,753 | 1,128 | 37,753 | 1,014 | 32,753 | 895 | 27,753 | 770 |
| CATHAY GARDEN RESTUARANT | 61,083 | 61,083 | 1,457 | 56,083 | 1,384 | 53,583 | 1,340 | 51,083 | 1,294 | 48,583 | 1,245 | 46,083 | 1,193 | 41,083 | 1,084 | 36,083 | 969 | 31,083 | 849 | 26,083 | 723 |
| FITNESS TOGETHER | 60,859 | 60,859 | 1,451 | 55,859 | 1,378 | 53,359 | 1,335 | 50,859 | 1,289 | 48,359 | 1,239 | 45,859 | 1,187 | 40,859 | 1,078 | 35,859 | 963 | 30,859 | 843 | 25,859 | 717 |
| WILLIE'S SHELL | 60,571 | 60,571 | 1,445 | 55,571 | 1,371 | 53,071 | 1,328 | 50,571 | 1,281 | 48,071 | 1,232 | 45,571 | 1,180 | 40,571 | 1,071 | 35,571 | 956 | 30,571 | 835 | 25,571 | 709 |
| CHRONOMATIC INC | 60,110 | 60,110 | 1,434 | 55,110 | 1,360 | 52,610 | 1,316 | 50,110 | 1,270 | 47,610 | 1,220 | 45,110 | 1,168 | 40,110 | 1,059 | 35,110 | 943 | 30,110 | 822 | 25,110 | 696 |
| PIEZONI'S | 59,486 | 59,486 | 1,419 | 54,486 | 1,344 | 51,986 | 1,300 | 49,486 | 1,254 | 46,986 | 1,204 | 44,486 | 1,152 | 39,486 | 1,042 | 34,486 | 926 | 29,486 | 805 | 24,486 | 679 |
| WILDWOOD NURSERIES | 59,412 | 59,412 | 1,417 | 54,412 | 1,343 | 51,912 | 1,299 | 49,412 | 1,252 | 46,912 | 1,202 | 44,412 | 1,150 | 39,412 | 1,040 | 34,412 | 924 | 29,412 | 803 | 24,412 | 677 |
| TIMEPAYMENT CORP | 59,178 | 59,178 | 1,411 | 54,178 | 1,337 | 51,678 | 1,293 | 49,178 | 1,246 | 46,678 | 1,196 | 44,178 | 1,144 | 39,178 | 1,034 | 34,178 | 918 | 29,178 | 797 | 24,178 | 670 |
| TIAA COMMERCIAL FINANCE INC | 59,117 | 59,117 | 1,410 | 54,117 | 1,335 | 51,617 | 1,291 | 49,117 | 1,244 | 46,617 | 1,194 | 44,117 | 1,142 | 39,117 | 1,033 | 34,117 | 916 | 29,117 | 795 | 24,117 | 669 |
| AMAX INC | 58,505 | 58,505 | 1,395 | 53,505 | 1,320 | 51,005 | 1,276 | 48,505 | 1,229 | 46,005 | 1,179 | 43,505 | 1,126 | 38,505 | 1,016 | 33,505 | 900 | 28,505 | 779 | 23,505 | 652 |
| HAGERTY KEVIN DMD | 58,098 | 58,098 | 1,386 | 53,098 | 1,310 | 50,598 | 1,266 | 48,098 | 1,219 | 45,598 | 1,168 | 43,098 | 1,116 | 38,098 | 1,006 | 33,098 | 889 | 28,098 | 767 | 23,098 | 640 |
| LPG CARDIOLOGY | 58,068 | 58,068 | 1,385 | 53,068 | 1,309 | 50,568 | 1,265 | 48,068 | 1,218 | 45,568 | 1,168 | 43,068 | 1,115 | 38,068 | 1,005 | 33,068 | 888 | 28,068 | 767 | 23,068 | 640 |
| ROOSTERS MENS GROOMING CENTER | 55,143 | 55,143 | 1,315 | 50,143 | 1,237 | 47,643 | 1,192 | 45,143 | 1,144 | 42,643 | 1,093 | 40,143 | 1,039 | 35,143 | 928 | 30,143 | 810 | 25,143 | 687 | 20,143 | 559 |
| CHILDREN'S WORKSHOP INC | 54,045 | 54,045 | 1,289 | 49,045 | 1,210 | 46,545 | 1,164 | 44,045 | 1,116 | 41,545 | 1,065 | 39,045 | 1,011 | 34,045 | 899 | 29,045 | 780 | 24,045 | 657 | 19,045 | 528 |
| CUMBERLAND FARMS #1217 | 53,034 | 53,034 | 1,265 | 48,034 | 1,185 | 45,534 | 1,139 | 43,034 | 1,090 | 40,534 | 1,039 | 38,034 | 985 | 33,034 | 872 | 28,034 | 753 | 23,034 | 629 | 18,034 | 500 |
| MOTT & CHACE SOTHEYB'S | 52,521 | 52,521 | 1,253 | 47,521 | 1,172 | 45,021 | 1,126 | 42,521 | 1,077 | 40,021 | 1,025 | 37,521 | 971 | 32,521 | 858 | 27,521 | 739 | 22,521 | 615 | 17,521 | 486 |
| HUNTINGTON TECH FINANCE & SUBS | 52,399 | 52,399 | 1,250 | 47,399 | 1,169 | 44,899 | 1,123 | 42,399 | 1,074 | 39,899 | 1,022 | 37,399 | 968 | 32,399 | 855 | 27,399 | 736 | 22,399 | 612 | 17,399 | 482 |
| JIGGERS DINER | 51,387 | 51,387 | 1,226 | 46,387 | 1,145 | 43,887 | 1,098 | 41,387 | 1,049 | 38,887 | 996 | 36,387 | 942 | 31,387 | 828 | 26,387 | 709 | 21,387 | 584 | 16,387 | 454 |
| PERFORMANCE PHYSICAL THERAPY | 51,057 | 51,057 | 1,218 | 46,057 | 1,136 | 43,557 | 1,090 | 41,057 | 1,040 | 38,557 | 988 | 36,057 | 934 | 31,057 | 820 | 26,057 | 700 | 21,057 | 575 | 16,057 | 445 |
| GRAYHAWK LEASING LLC | 50,063 | 50,063 | 1,194 | 45,063 | 1,112 | 42,563 | 1,065 | 40,063 | 1,015 | 37,563 | 962 | 35,063 | 908 | 30,063 | 794 | 25,063 | 673 | 20,063 | 548 | 15,063 | 418 |
| MARLIN LEASING CORP | 47,431 | 47,431 | 1,131 | 42,431 | 1,047 | 39,931 | 999 | 37,431 | 948 | 34,931 | 895 | 32,431 | 840 | 27,431 | 724 | 22,431 | 603 | 17,431 | 476 | 12,431 | 345 |
| CHEF O RONI FOODS | 47,408 | 47,408 | 1,131 | 42,408 | 1,046 | 39,908 | 998 | 37,408 | 948 | 34,908 | 894 | 32,408 | 839 | 27,408 | 723 | 22,408 | 602 | 17,408 | 475 | 12,408 | 344 |
| ATLANTIC HOME LOAN INC | 45,741 | 45,741 | 1,091 | 40,741 | 1,005 | 38,241 | 957 | 35,741 | 906 | 33,241 | 852 | 30,741 | 796 | 25,741 | 679 | 20,741 | 557 | 15,741 | 430 | 10,741 | 298 |
| SUPREME PIZZA AND SUBS | 44,950 | 44,950 | 1,072 | 39,950 | 986 | 37,450 | 937 | 34,950 | 885 | 32,450 | 831 | 29,950 | 775 | 24,950 | 659 | 19,950 | 536 | 14,950 | 408 | 9,950 | 276 |
| HILL & HARBOR CIGAR BAR | 44,851 | 44,851 | 1,070 | 39,851 | 983 | 37,351 | 934 | 34,851 | 883 | 32,351 | 829 | 29,851 | 773 | 24,851 | 656 | 19,851 | 533 | 14,851 | 406 | 9,851 | 273 |
| ADCS CLINICS LLC | 44,502 | 44,502 | 1,061 | 39,502 | 975 | 37,002 | 926 | 34,502 | 874 | 32,002 | 820 | 29,502 | 764 | 24,502 | 647 | 19,502 | 524 | 14,502 | 396 | 9,502 | 263 |
| MILLER, ROBERT E DR | 44,500 | 44,500 | 1,061 | 39,500 | 975 | 37,000 | 926 | 34,500 | 874 | 32,000 | 820 | 29,500 | 764 | 24,500 | 647 | 19,500 | 524 | 14,500 | 396 | 9,500 | 263 |
| PAL'S RESTAURANT | 44,361 | 44,361 | 1,058 | 39,361 | 971 | 36,861 | 922 | 34,361 | 871 | 31,861 | 816 | 29,361 | 760 | 24,361 | 643 | 19,361 | 520 | 14,361 | 392 | 9,361 | 260 |
| CASEY & COMPANY LLP | 44,350 | 44,350 | 1,058 | 39,350 | 971 | 36,850 | 922 | 34,350 | 870 | 31,850 | 816 | 29,350 | 760 | 24,350 | 643 | 19,350 | 520 | 14,350 | 392 | 9,350 | 259 |
| MAYLOU'S COFFEE | 43,331 | 43,331 | 1,033 | 38,331 | 946 | 35,831 | 896 | 33,331 | 844 | 30,831 | 790 | 28,331 | 734 | 23,331 | 616 | 18,331 | 492 | 13,331 | 364 | 8,331 | 231 |
| SEA-TREK ENTERPRISES INC | 43,328 | 43,328 | 1,033 | 38,328 | 946 | 35,828 | 896 | 33,328 | 844 | 30,828 | 790 | 28,328 | 733 | 23,328 | 616 | 18,328 | 492 | 13,328 | 364 | 8,328 | 231 |
| MARTINEAU, DAVIS & ASSOCIATES | 43,275 | 43,275 | 1,032 | 38,275 | 944 | 35,775 | 895 | 33,275 | 843 | 30,775 | 789 | 28,275 | 732 | 23,275 | 614 | 18,275 | 491 | 13,275 | 363 | 8,275 | 229 |
| OAKS TAVERN | 42,952 | 42,952 | 1,024 | 37,952 | 936 | 35,452 | 887 | 32,952 | 835 | 30,452 | 780 | 27,952 | 724 | 22,952 | 606 | 17,952 | 482 | 12,952 | 354 | 7,952 | 220 |
| IZZI JASON R DMD | 42,245 | 42,245 | 1,008 | 37,245 | 919 | 34,745 | 869 | 32,245 | 817 | 29,745 | 762 | 27,245 | 705 | 22,245 | 587 | 17,245 | 463 | 12,245 | 334 | 7,245 | 201 |
| KAI BAR | 41,899 | 41,899 | 999 | 36,899 | 910 | 34,399 | 861 | 31,899 | 808 | 29,399 | 753 | 26,899 | 696 | 21,899 | 578 | 16,899 | 454 | 11,899 | 325 | 6,899 | 191 |
| MANIC TRAINING | 41,500 | 41,500 | 990 | 36,500 | 901 | 34,000 | 851 | 31,500 | 798 | 29,000 | 743 | 26,500 | 686 | 21,500 | 567 | 16,500 | 443 | 11,500 | 314 | 6,500 | 180 |
| WABASHA LEASING LLC | 41,325 | 41,325 | 986 | 36,325 | 896 | 33,825 | 846 | 31,325 | 794 | 28,825 | 739 | 26,325 | 682 | 21,325 | 563 | 16,325 | 439 | 11,325 | 309 | 6,325 | 175 |
| LEASE CORP OF AMERICA | 41,168 | 41,168 | 982 | 36,168 | 892 | 33,668 | 842 | 31,168 | 790 | 28,668 | 735 | 26,168 | 678 | 21,168 | 559 | 16,168 | 434 | 11,168 | 305 | 6,168 | 171 |
| STRATEGIC POINT | 41,004 | 41,004 | 978 | 36,004 | 888 | 33,504 | 838 | 31,004 | 786 | 28,504 | 730 | 26,004 | 673 | 21,004 | 554 | 16,004 | 430 | 11,004 | 301 | 6,004 | 166 |
| REGENCY CIGAR EMPORIUM LLC | 40,838 | 40,838 | 974 | 35,838 | 884 | 33,338 | 834 | 30,838 | 781 | 28,338 | 726 | 25,838 | 669 | 20,838 | 550 | 15,838 | 425 | 10,838 | 296 | 5,838 | 162 |
| SCRUMPTIONS INC | 40,811 | 40,811 | 973 | 35,811 | 884 | 33,311 | 833 | 30,811 | 781 | 28,311 | 725 | 25,811 | 668 | 20,811 | 549 | 15,811 | 425 | 10,811 | 295 | 5,811 | 161 |
| SHIMMER SALON & DAY SPA INC | 40,805 | 40,805 | 973 | 35,805 | 883 | 33,305 | 833 | 30,805 | 780 | 28,305 | 725 | 25,805 | 668 | 20,805 | 549 | 15,805 | 425 | 10,805 | 295 | 5,805 | 161 |
| REMAX PROFESSIONALS | 39,765 | 39,765 | 948 | 34,765 | 858 | 32,265 | 807 | 29,765 | 754 | 27,265 | 699 | 24,765 | 641 | 19,765 | 522 | 14,765 | 397 | 9,765 | 267 | 4,765 | 132 |
| ANDERSON'S SKI & DIVE CNTR INC | 39,508 | 39,508 | 942 | 34,508 | 851 | 32,008 | 801 | 29,508 | 748 | 27,008 | 692 | 24,508 | 635 | 19,508 | 515 | 14,508 | 390 | 9,508 | 260 | 4,508 | 125 |
| SLICE | 39,164 | 39,164 | 934 | 34,164 | 843 | 31,664 | 792 | 29,164 | 739 | 26,664 | 683 | 24,164 | 626 | 19,164 | 506 | 14,164 | 380 | 9,164 | 250 | 4,164 | 115 |
| RAKU SAKURA LLC | 39,000 | 39,000 | 930 | 34,000 | 839 | 31,500 | 788 | 29,000 | 735 | 26,500 | 679 | 24,000 | 621 | 19,000 | 502 | 14,000 | 376 | 9,000 | 246 | 4,000 | 111 |
| HERITAGE EQUESTRIAN CNTR INC | 38,884 | 38,884 | 927 | 33,884 | 836 | 31,384 | 785 | 28,884 | 732 | 26,384 | 676 | 23,884 | 618 | 18,884 | 498 | 13,884 | 373 | 8,884 | 243 | 3,884 | 108 |
| BACK TO BASICS NATURAL FOODS | 38,849 | 38,849 | 927 | 33,849 | 835 | 31,349 | 784 | 28,849 | 731 | 26,349 | 675 | 23,849 | 617 | 18,849 | 498 | 13,849 | 372 | 8,849 | 242 | | |

| | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|--------|--------|-----|-------|-----|-------|----|-----|----|---|---|---|---|---|---|---|---|---|---|
| NECTAR A SKINCARE BOUTIQUE | 10,828 | 10,828 | 258 | 5,828 | 144 | 3,328 | 83 | 828 | 21 | - | - | - | - | - | - | - | - | - | - |
| DONOVAN TRAVEL INC | 10,793 | 10,793 | 257 | 5,793 | 143 | 3,293 | 82 | 793 | 20 | - | - | - | - | - | - | - | - | - | - |
| DOORLEY INSURANCE AGENCY INC | 10,759 | 10,759 | 257 | 5,759 | 142 | 3,259 | 82 | 759 | 19 | - | - | - | - | - | - | - | - | - | - |
| NUCO2 SUPPLY INC | 10,740 | 10,740 | 256 | 5,740 | 142 | 3,240 | 81 | 740 | 19 | - | - | - | - | - | - | - | - | - | - |
| HIGHER LEVEL LLC | 10,736 | 10,736 | 256 | 5,736 | 142 | 3,236 | 81 | 736 | 19 | - | - | - | - | - | - | - | - | - | - |
| CIVIL | 10,687 | 10,687 | 255 | 5,687 | 140 | 3,187 | 80 | 687 | 17 | - | - | - | - | - | - | - | - | - | - |
| SALON VOGUE INC | 10,687 | 10,687 | 255 | 5,687 | 140 | 3,187 | 80 | 687 | 17 | - | - | - | - | - | - | - | - | - | - |
| MEDELA LLC | 10,650 | 10,650 | 254 | 5,650 | 139 | 3,150 | 79 | 650 | 16 | - | - | - | - | - | - | - | - | - | - |
| BECTON DICKINSON & CO | 10,549 | 10,549 | 252 | 5,549 | 137 | 3,049 | 76 | 549 | 14 | - | - | - | - | - | - | - | - | - | - |
| TRNQUL TCH AESTHETICS BOUTIQUE | 10,518 | 10,518 | 251 | 5,518 | 136 | 3,018 | 75 | 518 | 13 | - | - | - | - | - | - | - | - | - | - |
| BENTSEN-COMBIES INSURANCE INC | 10,422 | 10,422 | 249 | 5,422 | 134 | 2,922 | 73 | 422 | 11 | - | - | - | - | - | - | - | - | - | - |
| ACCELERATED CARE PLUS CORP | 10,375 | 10,375 | 247 | 5,375 | 133 | 2,875 | 72 | 375 | 10 | - | - | - | - | - | - | - | - | - | - |
| GLOBAL HEAD QUARTERS LLC | 10,231 | 10,231 | 244 | 5,231 | 129 | 2,731 | 68 | 231 | 6 | - | - | - | - | - | - | - | - | - | - |
| THE WHITE ELEPHANT | 10,176 | 10,176 | 243 | 5,176 | 128 | 2,676 | 67 | 176 | 4 | - | - | - | - | - | - | - | - | - | - |
| TFW WESTBAY | 10,165 | 10,165 | 242 | 5,165 | 127 | 2,665 | 67 | 165 | 4 | - | - | - | - | - | - | - | - | - | - |
| J NALBANDIAN INC | 10,123 | 10,123 | 241 | 5,123 | 126 | 2,623 | 66 | 123 | 3 | - | - | - | - | - | - | - | - | - | - |
| ADP LLC | 10,045 | 10,045 | 240 | 5,045 | 124 | 2,545 | 64 | 45 | 1 | - | - | - | - | - | - | - | - | - | - |
| BUCKLINS BOATYARD LLC | 9,985 | 9,985 | 238 | 4,985 | 123 | 2,485 | 62 | - | - | - | - | - | - | - | - | - | - | - | - |
| CHILD & FAMILY THERAPY ASSOCIATES | 9,966 | 9,966 | 238 | 4,966 | 123 | 2,466 | 62 | - | - | - | - | - | - | - | - | - | - | - | - |
| MAILFINANCE INC | 9,849 | 9,849 | 235 | 4,849 | 120 | 2,349 | 59 | - | - | - | - | - | - | - | - | - | - | - | - |
| THE NOOK COFFEE HOUSE | 9,822 | 9,822 | 234 | 4,822 | 119 | 2,322 | 58 | - | - | - | - | - | - | - | - | - | - | - | - |
| LIFESPAN LABORATORIES | 9,792 | 9,792 | 234 | 4,792 | 118 | 2,292 | 57 | - | - | - | - | - | - | - | - | - | - | - | - |
| MAURICE JEFFERY SALON | 9,790 | 9,790 | 233 | 4,790 | 118 | 2,290 | 57 | - | - | - | - | - | - | - | - | - | - | - | - |
| SCRIBE CALLIGRAPHY STUDIO & GALLERY | 9,769 | 9,769 | 233 | 4,769 | 118 | 2,269 | 57 | - | - | - | - | - | - | - | - | - | - | - | - |
| CNTR FR CNSLING & WELLNESS LLC | 9,754 | 9,754 | 233 | 4,754 | 117 | 2,254 | 56 | - | - | - | - | - | - | - | - | - | - | - | - |
| PERFECT POOCH RI LLC | 9,749 | 9,749 | 233 | 4,749 | 117 | 2,249 | 56 | - | - | - | - | - | - | - | - | - | - | - | - |
| NATURALLY NAILS | 9,747 | 9,747 | 232 | 4,747 | 117 | 2,247 | 56 | - | - | - | - | - | - | - | - | - | - | - | - |
| PITNEY BOWES INC | 9,707 | 9,707 | 232 | 4,707 | 116 | 2,207 | 55 | - | - | - | - | - | - | - | - | - | - | - | - |
| GREENWICH HLTH & WLNSS LLC | 9,640 | 9,640 | 230 | 4,640 | 114 | 2,140 | 54 | - | - | - | - | - | - | - | - | - | - | - | - |
| E G OPHTHALMOLOGY | 9,557 | 9,557 | 228 | 4,557 | 112 | 2,057 | 51 | - | - | - | - | - | - | - | - | - | - | - | - |
| DACEY INSURANCE AGENCY INC | 9,556 | 9,556 | 228 | 4,556 | 112 | 2,056 | 51 | - | - | - | - | - | - | - | - | - | - | - | - |
| HESKA CORPORATION | 9,520 | 9,520 | 227 | 4,520 | 112 | 2,020 | 51 | - | - | - | - | - | - | - | - | - | - | - | - |
| SIMON SAYS CAFE | 9,359 | 9,359 | 223 | 4,359 | 108 | 1,859 | 47 | - | - | - | - | - | - | - | - | - | - | - | - |
| REDBOX AUTOMATED RETAIL LLC | 9,270 | 9,270 | 221 | 4,270 | 105 | 1,770 | 44 | - | - | - | - | - | - | - | - | - | - | - | - |
| FISH ADVERTISING INC | 9,246 | 9,246 | 221 | 4,246 | 105 | 1,746 | 44 | - | - | - | - | - | - | - | - | - | - | - | - |
| CRESS & COMPANY INC | 9,198 | 9,198 | 219 | 4,198 | 104 | 1,698 | 42 | - | - | - | - | - | - | - | - | - | - | - | - |
| NEW MARKET REALTY LLC | 9,131 | 9,131 | 218 | 4,131 | 102 | 1,631 | 41 | - | - | - | - | - | - | - | - | - | - | - | - |
| INDIGO PATH FLOWERS | 9,085 | 9,085 | 217 | 4,085 | 101 | 1,585 | 40 | - | - | - | - | - | - | - | - | - | - | - | - |
| FLIPPOU, STEVE'S TWISTED PIZZA LLC | 9,075 | 9,075 | 216 | 4,075 | 101 | 1,575 | 39 | - | - | - | - | - | - | - | - | - | - | - | - |
| ELECTRICAL CONCEPTS INC | 9,002 | 9,002 | 215 | 4,002 | 99 | 1,502 | 38 | - | - | - | - | - | - | - | - | - | - | - | - |
| WILLIAMS SCOTSMAN INC | 8,954 | 8,954 | 214 | 3,954 | 98 | 1,454 | 36 | - | - | - | - | - | - | - | - | - | - | - | - |
| RONZIO PIZZA | 8,947 | 8,947 | 213 | 3,947 | 97 | 1,447 | 36 | - | - | - | - | - | - | - | - | - | - | - | - |
| PDR EVENTS | 8,885 | 8,885 | 212 | 3,885 | 96 | 1,385 | 35 | - | - | - | - | - | - | - | - | - | - | - | - |
| POST ROAD SELF STORAGE | 8,636 | 8,636 | 206 | 3,636 | 90 | 1,136 | 28 | - | - | - | - | - | - | - | - | - | - | - | - |
| OPUS INSPECTION | 8,389 | 8,389 | 200 | 3,389 | 84 | 889 | 22 | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 MANE | 8,360 | 8,360 | 199 | 3,360 | 83 | 860 | 22 | - | - | - | - | - | - | - | - | - | - | - | - |
| HAIRLOOM | 8,360 | 8,360 | 199 | 3,360 | 83 | 860 | 22 | - | - | - | - | - | - | - | - | - | - | - | - |
| KINGSBRIDGE HOLDINGS LLC | 8,266 | 8,266 | 197 | 3,266 | 81 | 766 | 19 | - | - | - | - | - | - | - | - | - | - | - | - |
| MANCINI LIGHTING DSGN SALES ASSOC INC | 8,159 | 8,159 | 195 | 3,159 | 78 | 659 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| SPENCER PLUMBING | 8,150 | 8,150 | 194 | 3,150 | 78 | 650 | 16 | - | - | - | - | - | - | - | - | - | - | - | - |
| EAST GREENWICH OIL CO INC | 8,041 | 8,041 | 192 | 3,041 | 75 | 541 | 14 | - | - | - | - | - | - | - | - | - | - | - | - |
| GHOZEISHI, SIAUASH | 7,837 | 7,837 | 187 | 2,837 | 70 | 337 | 8 | - | - | - | - | - | - | - | - | - | - | - | - |
| PAYDEN & COMPANY LLC | 7,812 | 7,812 | 186 | 2,812 | 69 | 312 | 8 | - | - | - | - | - | - | - | - | - | - | - | - |
| STUDIO NAILS | 7,774 | 7,774 | 185 | 2,774 | 68 | 274 | 7 | - | - | - | - | - | - | - | - | - | - | - | - |
| CORTNEY SHAE A NAIL STUDIO | 7,756 | 7,756 | 185 | 2,756 | 68 | 256 | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| LIGHTHOUSE PROPANE INC | 7,736 | 7,736 | 185 | 2,736 | 68 | 236 | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| GREENWICH PODIATRY GROUP LLC | 7,620 | 7,620 | 182 | 2,620 | 65 | 120 | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| DS SERVICES OF AMERICA | 7,538 | 7,538 | 180 | 2,538 | 63 | 38 | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| EAST COAST DESIGN INC | 7,527 | 7,527 | 180 | 2,527 | 62 | 27 | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| PROCACINI TILE & STONE LLC | 7,500 | 7,500 | 179 | 2,500 | 62 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| RAW BOB'S ORGANIC JUICERY | 7,432 | 7,432 | 177 | 2,432 | 60 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| D'ELLENA LAW OFFICE LTD | 7,413 | 7,413 | 177 | 2,413 | 60 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOWN BARBERSHOP | 7,370 | 7,370 | 176 | 2,370 | 58 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PMC | 7,343 | 7,343 | 175 | 2,343 | 58 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| COLLINS ENGINEERING | 7,315 | 7,315 | 174 | 2,315 | 57 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SCHOLLS WELLNESS | 7,280 | 7,280 | 174 | 2,280 | 56 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CARTRIDGE WORLD | 7,229 | 7,229 | 172 | 2,229 | 55 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GREENWICH MEDICAL ASSOCIATES | 7,205 | 7,205 | 172 | 2,205 | 54 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EDWARD D JONES & CO LP | 7,157 | 7,157 | 171 | 2,157 | 53 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PROG LEASING LLC | 6,959 | 6,959 | 166 | 1,959 | 48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| WOODS HEATING | 6,954 | 6,954 | 166 | 1,954 | 48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|-------------------|-------------------|------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------------|
| EASTERN ICE CO INC | 600 | 600 | 14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SCITUATE PORTABLE RR INC | 600 | 600 | 14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| RAMBONE DISPOSAL SERVICES INC | 560 | 560 | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| G DAVID PARENT CLU | 559 | 559 | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EG GLOBAL ENTERPRISE LLC | 556 | 556 | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GREEN BEAN SCHOOL SUPPLIES | 516 | 516 | 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PRECISION VENDING CO INC | 500 | 500 | 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CIT TECHNOLOGY FINCNG SERV INC | 487 | 487 | 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ZU ZU PETALS | 480 | 480 | 11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| AUTOSOFT SYSTEMS | 462 | 462 | 11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CUCULO RALPH D | 458 | 458 | 11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ZART REALTORS | 457 | 457 | 11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GRAUL REAL ESTATE INVESTMENTS | 429 | 429 | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| FARMER BROTHERS COMPANY | 414 | 414 | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| WALL JANE JOHNSON LMFT | 400 | 400 | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MURPHY STEFANIE A LLC | 390 | 390 | 9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NORTHERN LEASING SYSTEMS INC | 386 | 386 | 9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| J C L TRANSPORTATION SER INC | 360 | 360 | 9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MC CONTRACTING & LEAD INSP INC | 345 | 345 | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PAPPAS PHYSICAL THERAPY LLC | 339 | 339 | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SPRINGBOARD | 324 | 324 | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SHAW A EARL JR ATTORNEY | 320 | 320 | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| UNITED PARCEL SERVICE INC | 316 | 316 | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PFIZER INC & SUBSIDIARIES - EGRI | 217 | 217 | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BLOOMBERG L P | 210 | 210 | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| AMERICAN BUS TRVL & CLTR SERV | 180 | 180 | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| HUGHES NETWORK SYSTEMS | 135 | 135 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BAYSIDE COUNSELING LLC | 126 | 126 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| WESTERN UNION FINCL SERV INC | 103 | 103 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SCARFPIN JUDITH DR | 100 | 100 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TECH CAPITAL GROUP LLC | 95 | 95 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| eFUNDS CORPORATION | 91 | 91 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SPOK INC | 75 | 75 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NIELSEN AUDIO INC - RIEG | 65 | 65 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PERKINS PAPER LLC | 55 | 55 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALLIED WASTE SERVICES OF MA LLC | 9 | 9 | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| QLT CONSUMER LEASE SERV INC | 2 | 2 | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| K C FLOORING | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SEAHAWK TENNIS ACADEMY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| THE LOCAL HANDYMAN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SANA PURE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CEDAR TREE & LANDSCAPING | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gross Value | 84,450,610 | 81,503,454 | 1,943,857 | \$78,784,908 | \$1,943,759 | \$77,705,778 | \$1,943,695 | \$76,723,962 | \$1,943,629 | \$75,863,892 | \$1,943,563 | \$75,076,099 | \$1,943,495 | \$73,643,999 | \$1,943,356 | \$72,362,824 | \$1,943,213 | \$71,164,816 | \$1,943,065 | \$70,104,816 | \$1,942,915 | \$68,161,901 | \$1,942,867 | \$66,219,034 |
| Minus Exemp. Prop. | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax \$ | | | | (\$2,718,546) | \$1,943,759 | (\$3,797,676) | \$1,943,695 | (\$4,779,492) | \$1,943,629 | (\$5,639,562) | \$1,943,563 | (\$6,427,355) | \$1,943,495 | (\$7,859,455) | \$1,943,356 | (\$9,140,630) | \$1,943,213 | (\$10,338,638) | \$1,943,065 | (\$11,398,638) | \$1,942,915 | (\$12,541,553) | \$1,942,867 | (\$13,684,420) |

PLEASE NOTE: The current RE tax rate is \$23.25 which means the rate for COMMERCIAL and PERSONAL PROPERTY cannot exceed 2 X's the rate of RE. MAX RATE = \$46.50



Town of East Greenwich 2020-2021 Budget

Proposed Budget Summary

June 15, 2020 - Public Hearing

| | Proposed | Original |
|--|----------------------|--------------------------|
| All Budgeted Funds | \$ 72,266,573 | \$ 73,323,633 |
| • (Reduced by \$802,411 School and \$254,649 Debt) | | |
| General Fund | \$ 21,194,412 | \$ 21,194,412 |
| School Department | \$ 41,728,000 | \$ 42,530,411 |
| Transfer: (\$ 37,009,455) | | Transfer: (\$37,811,866) |
| Debt Service Fund | \$ 4,736,572 | \$ 4,991,221 |
| Library | \$ 536,232 | \$ 536,232 |
| Wastewater Fund | | |
| <i>Proprietary Fund</i> | \$ 4,071,357 | \$ 4,071,357 |

Proposed Budget Summary

June 15, 2020 - Public Hearing

Proposed Net Levy: Increase of .96% or \$55,514,111
(Increase from \$54,987,280 – Inc. of 1.84% in FY2020)

\$526,831 Increase in overall Net Levy

Proposed Tax Rates: Residential (\$23.25 (Inc. from \$23.21))
Commercial/PPT (\$23.85 (Inc. from \$23.44))

| | | | |
|--------------------|-----------|-------------|--------|
| School Transfer: | Increase | \$651,892 | 1.79% |
| General Fund: | Decrease | (\$557,693) | -3.48% |
| Debt Service Fund: | Increase | \$416,526 | 17.53% |
| Library: | no change | | |

4% cap \$2,199,407 maximum increase with balance of \$1,672,576.

Municipal General Fund

FY21 \$21,194,412 (Inc. of \$212,614) or 1% Inc.

Department Requests: \$23,137,553

FY20 \$20,981,798 without debt (adopted)

(9.2% - reduction) or (\$1,943,141)

Capital Program: \$822,705 reduced to \$100,000

Departmental Proposed Budgets

| Function | Description Area of Service | Actual FY 2018-2019 | Adopted FY 2019-2020 | Projected FY 2019-2020 | Department Dept Request FY 2020-2021 | Proposed 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 |
| Subtotal | GENERAL GOVERNMENT | \$891,826 | \$834,187 | \$938,578 | \$1,023,173 | \$956,150 |
| 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 |
| Subtotal | GENERAL SERVICES | \$1,458,803 | \$1,582,507 | \$2,236,679 | \$2,483,222 | \$2,362,323 |
| 14320 | Police Department | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| Subtotal | PUBLIC SAFETY | \$3,463,447 | \$3,392,029 | \$5,329,206 | \$5,952,343 | \$5,732,461 |
| 14451 | Public Works | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| Subtotal | PUBLIC WORKS | \$3,597,031 | \$3,807,740 | \$4,368,822 | \$3,889,503 | \$3,579,180 |
| 14225 | Community Resources and Parks | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| Subtotal | COMMUNITY RESOURCES & PAR | \$891,814 | \$961,050 | \$1,175,445 | \$1,002,410 | \$1,015,042 |
| 14910 | Fire Department | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| Subtotal | FIRE DEPARTMENT | \$4,769,011 | \$4,180,204 | \$6,751,898 | \$7,451,697 | \$6,993,756 |
| 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 | Contributions to Outside Agencies | 27,000 | 27,000 | 31,500 | 42,500 | 20,500 |
| Subtotal | NON-DEPARTMENTALS | \$6,004,226 | \$6,124,081 | \$481,927 | \$512,500 | \$455,500 |
| 17010 | Capital Outlay | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| Subtotal | CAPITAL OUTLAY | \$648,080 | \$100,000 | \$6,200 | \$822,705 | \$100,000 |
| 16010 | Debt Service | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Subtotal | DEBT SERVICE | \$5,769,720 | \$4,777,925 | \$4,724,275 | \$0 | \$0 |
| Total | GENERAL FUND OPERATIONS | \$27,493,958 | \$25,759,723 | \$26,013,030 | \$23,137,553 | \$21,194,412 |

State Aid Categories

State Aid to Education: \$3,417,301 (Inc. of \$758,326 from \$2,658,975)

Municipal Aid Pass Through:

| | |
|----------------------------|------------------------------------|
| Public Services Corp. Tax: | \$165,037 |
| Hotel Tax: | \$ 2,114 |
| Meal & Beverage: | <u>\$758,434</u> |
| Total | \$925,586 (rounding impacts total) |

Appropriated State Aid:

| | |
|------------------------|--------------------------------|
| PILOT (NEIT): | \$ 719,030 |
| Library: | \$ 132,534 (direct to Library) |
| MV Reimb. Base amount: | \$ 84,112 |
| MV Reimb. Phase-out: | <u>\$ 483,763</u> |
| Total | \$1,419,439 |

Total Municipal Aid: \$2,345,025

Debt Service Fund

- Proposed Expenditures
 - Debt Service associated with Education - \$4,127,509;
 - New School Debt - **\$7,850** in interest reduced from \$195,000, based on \$785,000 in CIP investment not eligible for school construction reimbursement;
 - Debt Service associated with Town - \$574,212
 - New Town Debt - **\$27,000** in interest reduced from \$94,500 - based on \$2.7 million issuance for capital investment;

Debt Service Fund

| DEBT SERVICE TAX NEED | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|
| | 2019 Actual | 2020 Budget | 2020 Actual | 2021 Proposed | 2022 2nd Year EST |
| School - P | 2,120,833 | 2,165,833 | 2,165,833 | 2,205,833 | 2,240,833 |
| School - I | 2,038,889 | 1,981,989 | 1,981,989 | 1,921,676 | 1,871,101 |
| Town - P | 1,476,000 | 442,000 | 442,000 | 448,000 | 456,000 |
| Town - I | 133,874 | 132,953 | 132,953 | 126,212 | 118,910 |
| School New Debt - I | | | | 7,850 | 719,857 |
| Town New Debt - I | 0 | 0 | 0 | 27,000 | 561,214 |
| Total Expenditures | 5,769,596 | 4,722,775 | 4,722,775 | 4,736,572 | 5,967,916 |
| School Housing Aid | (1,604,104) | (1,850,023) | (1,575,624) | (1,392,144) | (1,392,144) |
| Bond Subsidy | (553,462) | (552,500) | (554,646) | (552,500) | (552,500) |
| Total Other Revenues | (2,157,566) | (2,402,523) | (2,130,270) | (1,944,644) | (1,944,644) |
| Total Tax Need | 3,612,030 | 2,320,252 | 2,592,505 | 2,791,928 | 4,023,272 |

Property Tax Impact

| | TM Proposed | | | Levy Impacts | |
|--|-------------|-----------------|-----------------|------------------------------|------------|
| | FY2019 | FY2020 | FY2021 | 2021 vs 2020 | 2020 % inc |
| School Department | 35,077,942 | 36,357,563 | 37,009,455 | 651,892 | 1.79% |
| General Fund | 15,563,154 | 16,131,013 | 15,573,320 | (557,693) | -3.46% |
| Debt Svc | 3,998,286 | 2,375,402 | 2,791,928 | 416,526 | 17.53% |
| Library | 525,000 | 536,232 | 536,232 | - | 0.00% |
| | 55,164,382 | 55,400,210 | 55,910,935 | | |
| Overlay-98.00% (2021) (2019-99.5%, 2020-97.33%) | 817,525 | 1,479,974 | 1,118,219 | | |
| Levy Required | 55,981,907 | 56,880,184 | 57,029,154 | | |
| | | 898,277 | 148,970 | | |
| LEVY INCREASE | | 1.60% | 0.26% | | |
| Motor Vehicle Phase Out (est-2021) | | -\$1,892,904 | -\$1,515,043 | | |
| Net Levy | | \$54,987,280 | \$55,514,111 | | |
| Assessed Valuation-est 0.50% | | \$2,364,917,647 | \$2,376,742,235 | | |
| | | | 526,831 | Increase in overall Net Levy | |
| LEVY INCREASE | | 1.84% | 0.96% | Levy Increase | |
| Average Home Value | | \$452,715 | \$454,979 | | |
| Tax Rate | \$23.00 | \$23.21 | \$23.25 | | |
| Cost To Avg Home Owner | | \$10,508 | \$10,578 | | |
| | | | \$71 | | |

SPECIFIC DOCUMENTATION REQUIRED TO REQUEST TO EXCEED THE PROPERTY TAX CAP:

_____ Total Non-Property Tax Revenue Loss:

_____ Debt Service Increase: \$416,526 17.53%

_____ Substantial Tax Base Growth:

Evidence of growth related needs for expanded municipal services.

Identification of increased costs associated with new construction as well as the value of the construction and the effect on the tax base.

**School received a supplemental appropriation in 2019 of \$262,870

Property Tax Impact

NOTICE OF PROPERTY TAX RATE CHANGE SUPPORT SHEET

Municipality: **East Greenwich**

FY 2021

Calculation of Proposed Rates

| | Actual Net Assessment 12/31/2018 | Estimated Increases (Decreases) | Estimated Net Assessment 12/31/2019 | Actual Levy FY 2020 | Proposed Levy FY 2021 | % Incr (% Decr) | Actual Rates FY 2020 | Proposed Rates FY 2021 | % Incr (% Decr) |
|--|-------------------------------------|------------------------------------|--|------------------------|--------------------------|--------------------|-------------------------|---------------------------|--------------------|
| Variable | | | | | | | | | |
| Residential real estate | 1,939,090,214 | 9,695,451 | 1,948,785,665 | 45,006,284 | 45,309,267 | 0.67% | 23.21 | 23.25 | 0.17% |
| Commercial real estate | 345,355,248 | 1,726,776 | 347,082,024 | 8,095,127 | 8,276,518 | 2.24% | 23.44 | 23.85 | 1.73% |
| Personal property | 80,472,185 | 402,361 | 80,874,546 | 1,886,268 | 1,928,534 | 2.24% | 23.44 | 23.85 | 1.73% |
| Variable Total | 2,364,917,647 | 11,824,588 | 2,376,742,235 | 54,987,679 | 55,514,319 | 0.96% | | | |
| Fixed | | | | | | | | | |
| Frozen property | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Property Tax Cap Total | 2,364,917,647 | 11,824,588 | 2,376,742,235 | 54,987,679 | 55,514,319 | 0.96% | Tax Cap % | | |
| Motor vehicles | 82,771,126 | (16,554,225) | 66,216,901 | 1,892,518 | 1,515,043 | -19.95% | 22.88 | 22.88 | 0.00% |
| Breakage/Circuit Breaker | | | | -1,219 | | | | | |
| Grand Total | 2,447,688,773 | (4,729,637) | 2,442,959,136 | 56,878,978 | 57,029,362 | 0.26% | | | |
| Assessed Value Increase | | | | | | -0.19% | | | |
| FY 2020 Levy @ 4.00% (Not Including Motor Vehicle Levy) | | | | 54,987,679 | 57,187,186 | 4.00% | | | |
| Amount Over Cap | | | | | (1,672,867) | | | | |

Amounts highlighted in **bold blue** are for placement in appropriate "Notice of Proposed Property Tax Rate Change"

Town of East Greenwich 2020-2021 Budget

Budget Work Session
June 22, 2020

Andrew E. Nota, Town Manager

Proposed Budget Summary

June 22, 2020 - Public Hearing

| | Proposed | Original |
|--|----------------------|--------------------------------|
| All Budgeted Funds | \$ 72,883,061 | \$ 73,323,633 |
| General Fund | \$ 21,390,900 | \$ 21,194,412 |
| School Department | \$ 42,148,000 | \$ 42,530,411 |
| Transfer: (\$ 37,429,455) 2.95% | | Transfer: (\$37,811,866) 3.85% |
| (\$382,411) less than original request \$1,454,303 | | |
| Debt Service Fund | \$ 4,736,572 | \$ 4,991,221 |
| Library | \$ 536,232 | \$ 536,232 |
| Wastewater Fund | | |
| <i>Proprietary Fund</i> | <i>\$ 4,071,357</i> | <i>\$4,071,357</i> |

Proposed Net Levy: \$56,254,821

\$1,267,541 Increase in overall Net Levy

Proposed Tax Rates: Residential (\$23.43 - inc. of .95%)
Commercial (\$23.90 - inc. of 1.96%)
PPT (\$29.25 - inc. of 24.79%)

| | | | |
|--------------------|-----------|-------------|---------|
| School Transfer: | Increase | \$1,071,892 | 2.95% |
| General Fund: | Decrease | (\$111,205) | - 0.69% |
| Debt Service Fund: | Increase | \$416,526 | 7.53% |
| Library: | no change | | |

4% cap \$2,199,407 maximum increase with balance of \$932,365.

Municipal General Fund

FY21 \$21,390,900 (Inc. of \$409,102) or 1.9% Inc.

- *Department Requests: \$23,137,553*

FY20 \$20,981,798 without debt (adopted)

- (7.5% - reduction) or (\$1,746,653)

Capital Program: \$822,705 reduced to \$100,000

- Capital Reserve Transfers of \$487,000 with Maximum of \$537,000.

State Aid Categories

State Aid to Education: \$3,417,301 (Inc. of \$758,326 from \$2,658,975)

Municipal Aid Pass Through:

| | |
|----------------------------|---|
| Public Services Corp. Tax: | \$165,037 |
| Hotel Tax: | \$ 2,114 |
| Meal & Beverage | <u>\$758,434</u> |
| Total | \$925,586 <i>(rounding impacts total)</i> |

Appropriated State Aid:

| | |
|------------------------|-------------------------------|
| PILOT (NEIT): | \$719,030 |
| Library | \$132,534 (direct to Library) |
| MV Reimb. Base amount: | \$ 84,112 |
| MV Reimb. Phase-out: | <u>\$483,763</u> |
| Total | \$1,419,439 |

Total Municipal Aid: \$2,345,025

Property Tax Impact

| | | | TM Proposed | | |
|--|----------------|------------------------|------------------------|---|---------------|
| | FY2019 | FY2020 | FY2021 | 2021 vs 2020 | 2020 % inc |
| School Department | 35,077,942 | 36,357,563 | 37,429,455 | 1,071,892 | 2.95% |
| General Fund | 15,563,154 | 16,131,013 | 16,019,808 | (111,205) | -0.69% |
| Debt Svc | 3,998,286 | 2,375,402 | 2,791,927 | 416,525 | 17.53% |
| Library | 525,000 | 536,232 | 536,232 | - | 0.00% |
| | 55,164,382 | 55,400,210 | 56,777,422 | | |
| Overlay-98.00% (2021) (2019-99.5%, 2020-97.33%) | 817,525 | 1,479,974 | 1,135,548 | | |
| Levy Required | 55,981,907 | 56,880,184 | 57,912,970 | | |
| | | 898,277 | 1,032,786 | | |
| LEVY INCREASE | | 1.60% | 1.82% | | |
| Motor Vehicle Phase Out (est-2021) | | -\$1,892,904 | -\$1,658,150 | | |
| Net Levy | | \$54,987,280 | \$56,254,821 | | |
| Assessed Valuation-est 0.50% | | \$2,364,917,647 | \$2,375,163,690 | (minus \$2,500 exemption - \$1,578,545) | |
| | | | 1,267,541 | | |
| LEVY INCREASE | | 1.84% | 2.31% | | |
| Average Home Value | | \$452,715 | \$454,979 | | |
| Tax Rate | \$23.00 | \$23.21 | \$23.43 | | |
| Cost To Avg Home Owner | | \$10,508 | \$10,660 | | |
| | | | \$153 | | |

Property Tax Impact

| Municipality: | | East Greenwich | | | FY 2021 | | \$2,500 PPT Exemption | | |
|--|-------------------------------------|------------------------------------|--|------------------------|--------------------------|--------------------|-------------------------|---------------------------|--------------------|
| <i>Calculation of Proposed Rates</i> | | | | | | | | | |
| | Actual Net Assessment 12/31/2018 | Estimated Increases (Decreases) | Estimated Net Assessment 12/31/2019 | Actual Levy FY 2020 | Proposed Levy FY 2021 | % Incr (% Decr) | Actual Rates FY 2020 | Proposed Rates FY 2021 | % Incr (% Decr) |
| Variable | | | | | | | | | |
| Residential real estate | 1,939,090,214 | 8,765,216 | 1,947,855,430 | 45,006,284 | 45,638,253 | 1.40% | 23.21 | 23.43 | 0.95% |
| Commercial real estate | 345,355,248 | 1,036,600 | 346,391,848 | 8,095,127 | 8,278,765 | 2.27% | 23.44 | 23.90 | 1.96% |
| Personal property | 80,472,185 | (547,277) | 79,924,908 | 1,886,268 | 2,337,804 | 23.94% | 23.44 | 29.25 | 24.79% |
| Variable Total | 2,364,917,647 | 9,254,539 | 2,374,172,186 | 54,987,679 | 56,254,821 | 2.30% | | | |
| Fixed | | | | | | | | | |
| Frozen property | 0 | 0 | 0 | 0 | 0 | | | | |
| Other | 0 | 0 | 0 | 0 | 0 | | | | |
| Property Tax Cap Total | 2,364,917,647 | 9,254,539 | 2,374,172,186 | 54,987,679 | 56,254,821 | 2.30% | Tax Cap % | | |
| Motor vehicles | 82,771,126 | (10,299,472) | 72,471,654 | 1,892,518 | 1,658,151 | -12.38% | 22.88 | 22.88 | 0.00% |
| Breakage/Circuit Breaker | | | | -1,219 | | | | | |
| Grand Total | 2,447,688,773 | (1,044,933) | 2,446,643,840 | 56,878,978 | 57,912,973 | 1.82% | | | |
| NET Assessed Value Increase | | | | | | -0.04% | | | |
| FY 2020 Levy @ 4.00% (Not Including Motor Vehicle Levy) | | | | 54,987,679 | 57,187,186 | 4.00% | | | |
| Amount Over Cap | | | | | (932,365) | | | | |



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Amy H. Goins * †
Peter Skwirz * †
Gina A. DiCenso * † (Of Counsel)
Admitted in RI*, MA†, NY‡

MEMORANDUM

TO: Leigh Carney, Town Clerk (for distribution to the Town Council);
Andy Nota, Town Manager

FROM: Andrew Teitz, Town Solicitor; Peter Skwirz, Asst. Town Solicitor

DATE: June 18, 2020

SUBJECT: Recent OMA opinion re Councilmember comments

This memorandum is issued to address a recent Attorney General (AG) opinion regarding the Open Meetings Act (OMA), which impacts the continued validity of Council agenda items listed as “Council Announcements and Comments.”

In Castelli v. Coventry Town Council, OM 20-32, the AG considered two agenda items listed on the Coventry Council agenda. The first was for “President’s Comments” and the second was for “District One Update by Councilwoman Dickson.” Under these agenda items, the Council President and Councilmember Dickson made remarks about issues such as Town vacancies and the formation of a study group on amending the Coventry Town Charter. The AG relied on an opinion it issued in 2019, Fagnant v. Woonsocket City Council, OM 19-44. In Fagant, the Woonsocket Council was found to have committed an OMA violation by utilizing an agenda item listed as “Good and Welfare” to discuss various substantive matters of City business. Citing this precedent, the AG concluded that the agenda items “President Comments”

and “Update by Councilwoman Dickson” did not adequately inform the public of the nature of the business to be discussed and, thus, the discussion under those items violated the OMA.

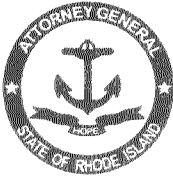
In Castelli, the Coventry Town Solicitor argued that the discussion under “President Comments” and “Update by Councilwoman Dickson” merely consisted of “gratuitous pleasantries” and, therefore, did not violate the OMA. The AG rejected this argument, stating that “even assuming a distinction could be made between non-substantive gratuitous remarks and substantive remarks, this agenda item was not limited to purely non-substantive matters.” The AG concluded that even a brief remark stating that the Town needed volunteers, or that an issue should be studied, was a discussion of substantive Town business.

Turning to the agenda items of the East Greenwich Town Council, for individual Council member comments, it is clear that, under the AG’s holding in Castelli, the AG would find that any substantive discussion under these agenda items would be a violation of the OMA. While the AG did leave open the uncertain possibility that “non-substantive gratuitous remarks” could potentially be allowed under this heading, it appears that the AG is construing “non-substantive” remarks extremely narrowly. It is likely that any business of any importance to the Town would be considered substantive Town business by the AG, which could not be discussed under these agenda items.

In order to avoid a possible OMA violation, if Council members wish to make comments at a particular Council meeting under these headings, the items that will be discussed should be submitted to the Town Clerk in advance so that each item may be listed as a subheading under Council Announcements and Comments general agenda heading. Alternatively, the Council may wish to delete such subheading entirely. If a matter to be discussed comes up after the deadline for posting, RIGL 42-46-6(b) allows the Council to add an

item to the agenda on the night of the meeting, by majority vote, so long as the item is for discussion purposes only. Based on the AG's opinion in Castelli, it would be better to discuss an item by using the procedure to add an item to the agenda by majority vote, rather than having any discussion under the general heading of "Council Announcements and Comments."

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State of Rhode Island and Providence Plantations

OFFICE OF THE ATTORNEY GENERAL

150 South Main Street • Providence, RI 02903

(401) 274-4400

Peter F. Neronha
Attorney General

VIA EMAIL ONLY

June 11, 2020

OM 20-32

Ms. Lisa Castelli

David D'Agostino, Esquire
Assistant Solicitor, Town of Coventry

RE: Castelli v. Coventry Town Council

Dear Ms. Castelli and Attorney D'Agostino:

We have completed an investigation into the Open Meetings Act (“OMA”) complaint filed by Ms. Lisa Castelli (“Complainant”) against the Coventry Town Council (“Town Council”). For the reasons set forth herein, we find that the Town Council violated the OMA.

Background

The Complainant contends that the Town Council violated the OMA by having an insufficiently specific agenda for its February 10, 2020 meeting. Specifically, the Complainant argues that the agenda items “President’s Comments” and “District One Update by Councilwoman Dickson” did not sufficiently describe “what topics would be mentioned.” The Complainant maintains that for each of these agenda items, the President and Councilwoman, respectively, made remarks about issues such as Town vacancies and the “formation of a charter study group” that had not been specified on the agenda. Finally, the Complainant avers that she is aggrieved because, had the agenda included more specificity, she would have attended the meeting in order to “hear the comments and speak during public comment.”

Attorney David M. D'Agostino submitted a response on behalf of the Town Council. The Town Council first argues that the Complainant lacks standing because she “has not articulated a basis on which to find that she has standing to bring the instant complaint.” As to the substance of the Complaint, the Town Council argues that the specificity sought by the Complainant is only required by the OMA when business is to be “discussed” or proposed actions are to be taken. The Town Council notes that “no action” was taken and “no decision(s)” were made as a result of the

“President’s Comments,” which the Town Council describes as “gratuitous pleasantries.” Similarly, as to the “District One Update by Councilwoman Dickson,” the Town Council reiterates that there was “no discussion” and “no action taken,” and that the Councilwoman’s comments did not involve any “Town business” such that the OMA would be implicated. As such, the Town Council maintains that the Complainant was not aggrieved.

The Complainant did not submit a rebuttal.

Relevant Law & Findings

When we examine an OMA complaint, our authority is to determine whether a violation of the OMA has occurred. *See* R.I. Gen. Laws § 42-46-8. In doing so, we must begin with the plain language of the OMA and relevant caselaw interpreting this statute.

The OMA requires that all public bodies provide supplemental public notice of all meetings at least forty-eight (48) hours in advance of the meeting. *See* R.I. Gen. Laws § 42-46-6(b). “This notice shall include the date the notice was posted, the date, time and place of the meeting, and *a statement specifying the nature of the business to be discussed.*” *Id.* (emphasis added).

In *Anolik v. Zoning Board of Review of the City of Newport*, the Rhode Island Supreme Court held that R.I. Gen. Laws § 42-46-6(b) requires the “public body to provide fair notice to the public under the circumstance, or such notice based on the totality of the circumstances as would fairly inform the public of the nature of the business to be discussed or acted upon.” 64 A.3d 1171, 1173 (R.I. 2013); *see also Tanner v. Town of East Greenwich*, 880 A.2d 784, 797 (R.I. 2005) (appropriate inquiry is “whether the [public] notice provided by the [public body] fairly informed the public, under the totality of the circumstances, of the nature of the business to be conducted”).

We have previously determined that public bodies violate the OMA by posting broad and insufficient agenda items such as “Tax Collector’s Report,” “Treasurer’s Report,” “Chief’s Report,” “Committee Reports,” “Old Business,” and “New Business.” These broad agenda items typically fail to “fairly inform the public of the nature of the business to be discussed or acted upon.” *Spodnik v. West Warwick*, OM 19-28; *Beagan v. Albion Fire District*, OM 10-27; *see also Wilson v. Coventry Sewer Committee*, OM 19-34 (finding that Subcommittee violated the OMA when Subcommittee members initiated discussions on topics not noticed on the agenda under the “Public/Subcommittee Member Comment” agenda item).

Similarly, in *Fagnant v. Woonsocket City Council*, OM 19-44, this Office held that an agenda item titled “Good and Welfare” violated the OMA. Although the Woonsocket City Council argued that the matters discussed were solely “congratulatory and informative in nature,” the meeting minutes revealed that the City Council members utilized the “Good and Welfare” agenda item to discuss various substantive matters of City business. This Office accordingly found that the “Good and

Welfare” agenda item “did not adequately inform the public of the nature of the business to be discussed” and was thus violative of the OMA. *See Fagnant*, OM 19-44.¹

Here, the pertinent agenda items were titled “President’s Comments” and “District One Update by Councilwoman Dickson.” As to the “President’s Comments,” the agenda item did not provide any information regarding the nature or topic of the President’s comments. The Town Council acknowledges that pursuant to this agenda item, the President spoke about how “the Town was actively looking for people to volunteer to serve on Boards and Commissions and encouraged interested people to contact the Town Clerk or Town Manager.” He also discussed how the Charter Commission was short members. Based on the undisputed evidence, including our review of the minutes and video recording of the meeting, we reject the Town Council’s argument that the “President’s Comments” were merely “gratuitous pleasantries.” Although the Comments were brief, the President did discuss the need for volunteers on Town Boards and Commissions, which is a substantive matter of Town business. The effect of these comments that were not noticed on the agenda was that the public, as a whole, was not made aware of the need for volunteers, or even that the Charter Commission would be discussed, and instead only those in attendance were advised. As such, even assuming a distinction could be made between non-substantive gratuitous remarks and substantive remarks, this agenda item was not limited to purely non-substantive matters. We find that the item failed to adequately provide notice regarding the nature of the President’s remarks and what would be discussed.

Similarly, the item “District One Update by Councilwoman Dickson” does not provide any information regarding the subject matter of the “update” or what would be discussed about District One pursuant to the agenda item. The Town Council acknowledges, and our review of the minutes and video recording confirm, that under this agenda item, the Councilwoman “reported on a ‘community forum’” and noted she was trying to gather members and support for a Coventry Charter Review Study Group. The minutes indicate that the Councilwoman reviewed the process of the Study Group, which would forward recommendations to the Town Manager, who would then obtain the opinion of legal counsel. The matter would then be put to a vote by the Town Council. The agenda item did not provide notice that these topics, which pertain to Town business, would be addressed. As such, we conclude that this agenda item failed to fairly encompass and provide notice of the substance of what would be discussed.

We now turn to addressing the Town Council’s argument that because there was “no discussion” among councilmembers and “no action taken” on the two subject agenda items, the OMA was not implicated. The Town Council asserts that the agenda items did not violate the OMA because any councilor “has the right to speak about matters of interest to him/herself; matters involving the Town.” To be sure, members of public bodies may speak on matters of interest to themselves, but in doing so, they must also comply with the OMA. These two interests and principles are not mutually exclusive.

¹ As to standing, we question the Town Council’s argument that the Complainant was not aggrieved given her representation that she would have attended the February 10, 2020 meeting had she known what would be discussed. Nonetheless, we do not need to address this issue, as this Office may proceed based on the public interest. *See R.I. Gen. Laws* § 42-46-8(e).

The OMA requires the Town Council to give notice of the business to be discussed during an open meeting. *See* R.I. Gen. Laws § 42-46-6(b). In this case, the remarks in question related to Town business and were made by members of the Town Council, pursuant to agenda items, during what was undisputedly an open meeting of the Town Council. As such, the Town Council was required to give notice of what would be discussed.

The OMA’s notice requirements do not prohibit members of a public body from “responding to comments initiated by a member of the public during a properly noticed open forum even if the subject matter of a citizen’s comments or discussions were not previously posted[.]” R.I. Gen. Laws § 42-46-6(d). It is notable that this provision does not extend to members of a public body. Moreover, this same provision provides that “[n]o public body, or the members thereof, may use this section to circumvent the spirit or requirements of this chapter.” *Id.*

Here, members of the public body were not responding to public comments made during a properly noticed open forum. Rather, members of the public body raised non-agenda item issues related to Town business on their own, unrelated to any comments made by a member of the public in an open forum. We have previously held that although the OMA allows members of a public body to respond to public comments, “that provision of the OMA cannot be utilized for members of the public body to discuss topics that were not properly noticed on the agenda and that are not initially raised by a member of the public during public comment.” *Wilson*, OM 19-34.

Finally, we find no support for the Town Council’s argument that certain portions of a publicly noticed meeting are not subject to the OMA based on the number of members actually participating in a discussion. Such a result would make the OMA inapplicable when the members themselves determine that less than a quorum will speak on any particular issue at a meeting. Here, the Town Council provided public notice that it would convene an open meeting and discuss certain topics – including the agenda items at issue – all subject to the OMA. While we do not suggest through this finding that every off-handed comment or utterance must be duly noticed on an agenda, we do conclude that when a public body provides notice to the public that it will convene a public meeting pursuant to the OMA and discuss certain topics, the OMA applies. *See* R.I. Gen. Laws § 42-46-6(d).

Accordingly, we find that the Town Council violated the OMA. *See* R.I. Gen. Laws § 42-46-6(b).

Conclusion

The OMA provides that the Office of the Attorney General may institute an action in Superior Court for violations of the OMA on behalf of a complainant or the public interest. *See* R.I. Gen. Laws § 42-46-8(a), (e). The Superior Court may issue injunctive relief and declare null and void any actions of the public body found to be in violation of the OMA. *See* R.I. Gen. Laws § 42-46-8(d). Additionally, the Superior Court may impose fines up to \$5,000 against a public body found to have committed a willful or knowing violation of the OMA. *Id.*

Here, we do not find injunctive relief appropriate because it is undisputed that the Town Council did not take any action related to the relevant agenda items. The record also does not support a

finding of a willful or knowing violation, nor are we aware of any recent, similar violations by the Town Council. This finding serves as notice that the conduct discussed herein violates the OMA and may serve as evidence of a willful or a knowing violation in any similar future situation.²

Although the Office of the Attorney General will not file suit in this matter, nothing within the OMA prohibits an individual from instituting an action for injunctive or declaratory relief in Superior Court. *See* R.I. Gen. Laws § 42-46-8(c). The OMA allows the Complainant to file a complaint within ninety (90) days from the date of the Attorney General’s closing of the complaint or within one hundred eighty (180) days of the alleged violation, whichever occurs later. *See id.* Please be advised that we are closing this Complaint as of the date of this letter.

We thank you for your interest in keeping government open and accountable to the public.

Sincerely,

PETER F. NERONHA
ATTORNEY GENERAL

By: /s/ Adam D. Roach
Adam D. Roach
Special Assistant Attorney General

² The Complainant cites to minutes from a January 28, 2019 Town Council meeting as evidence of the Town Council’s “awareness” of a need for specificity as to agenda items. The January 28, 2019 minutes indicate that the President spoke about how insufficiently specific agenda items can be a basis for OMA complaints and how there would no longer be district updates for that reason, but that he would continue to offer President’s Comments that would not involve any substantive discussion. Although it is unclear why the Town Council still included a District One Update agenda item for its February 10, 2020 meeting in light of these prior comments, we do not find that the referenced minutes evidence a willful or knowing violation. Rather, the January 28, 2019 minutes suggests that the President (as well as the Town Council) intended to limit comments to topics that — they believed — would not violate the OMA’s notice requirements. The record indicates that the Town Council was operating under the erroneous but good faith belief that the topics discussed pursuant to the two agenda items in this case would not implicate the OMA.



Town of East Greenwich, RI

TOWN COUNCIL AGENDA TRANSMITTAL FORM

Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
Recommendation from the Finance Director to transfer \$537,000 of the 2019-2020 general operating surplus funds to specific capital reserve funds to help minimize future budget expenditure increases by funding projects outlined in the 2020-2021 capital improvement program.
2. Submitted by (List department and individual, if necessary)
Patricia Sunderland, Finance
3. Provide a brief description of the item and why it is on the agenda
Recommendation from the Finance Director to the Town Manager to transfer 2019-2020 general operating surplus funds to specific capital reserve funds to help minimize future budget expenditure increases by funding projects outlined in the 2020-2021 capital improvement program.
4. Provide a suggested Action
Vote to transfer 2019-2020 general operating surplus funds to capital reserve funds.
5. Contact person and phone number for questions.
Patricia Sunderland, 401 886-8609

ATTACHMENTS:

[Reserves_06 18FINAL.pdf](#)

Town Of East Greenwich

Finance Department

Memorandum

TO: ANDREW E NOTA, TOWN MANAGER
FROM: PATRICIA A. SUNDERLAND, FINANCE DIRECTOR *pas*
SUBJECT: YEAR END RESERVE FUND TRANSFERS
DATE: JUNE 17, 2020

Based on a June 8, 2020 year to date budget review it is estimated that the Town will finish the fiscal year with a General Fund operating surplus in excess of \$950,000. Revenues in excess of budgeted amounts were a significant factor in generating the surplus due to aggressive collection practices on delinquent accounts. Based on the projected surplus within the General Fund Budget, I am recommending that the Town Council transfer \$487,000 to eight different capital reserve funds to fund various capital projects to help minimize future budget expenditure increases by funding necessary expenditures with the current fiscal year anticipated surplus, as follows:

1. Transfer up to a maximum \$40,000 to the Municipal Planning Reserve Fund. This budget transfer from the General Fund, Planning Department, to this Capital Reserve will reserve the 2019-2020 budgeted funds earmarked for the Waterfront Master Plan. This RFP was issued on April 20, 2020 and nine (9) responses were received.
2. Transfer up to a maximum \$57,000 to the Property Revaluation Reserve Fund. This budget transfer from the General Fund to this Capital Reserve will defray the cost of the 12/31/2020 Statistical Revaluation. This will be the first year of a six-year funding plan and is consistent with the 2020-2021 Capital Improvement Program.
3. Transfer up to a maximum \$100,000 to the Public Works Improvement Fund. This transfer will allow the Town to continue to with the pavement management program as presented in the 2020-2021 Capital Improvement Program and provide set aside funds for future infrastructure improvement projects.
4. Transfer up to a maximum \$70,000 to the Technology Improvement Fund. This budget transfer from the General Fund to this Capital Reserve will be the first year of a two-year funding plan associated with GIS Printer/Copier/Scanner & iPlan Table and Public Safety Communications - Receivers, Repeaters. Additionally, \$20,000 would be earmarked for MUNIS Tyler Content Manager to provide for efficiencies in the financial system. This transfer is consistent with the 2020-2021 Capital Improvement Program.
5. Transfer up to a maximum \$50,000 to the Parks Improvement Program Fund. This transfer will help defray the costs associated with the improvements to the area playgrounds, field and court lighting, and handicap access consistent with the 2020-2021 Capital Improvement Program.
6. Transfer up to a maximum \$70,000 to the Capital Equipment Replacement Fund-Fire Department. This transfer will help defray the costs associated with the replacement of 11 Self Contained Breathing Apparatus which is outlined in the 2020-2021 Capital Improvement Program.
7. Transfer up to a maximum \$50,000 to the Capital Equipment Replacement Fund-Police Department. This transfer will help will help aide in the aging fleet ultimately reducing the annual vehicle maintenance expenses. This transfer is consistent with the 2020-2021 Capital Improvement Program.
8. Transfer up to a maximum \$50,000 to the Town Hall Improvement Fund. This transfer will be set aside to help defray the costs associated with future infrastructure improvements to the Town Hall specific to

ANDREW E. NOTA, TOWN MANAGER
 YEAR END RESERVE FUNDS TRANSFERS
 JUNE 22, 2020

the painting of the elevated walkway and future replacement of the HVAC system. This transfer is the first year of a six-year partial funding consistent with the 2020-2021 Capital Improvement Program.

In closing, I strongly recommend that all General Fund transfers be made in order to provide as much financial flexibility for the anticipated costs associated with these projects. The transfers will help to minimize future budget expenditure and property tax increases by funding necessary expenditures with the current year projected surplus.

Additional transfers are recommended should a greater surplus be projected, as follows:

- A transfer of \$50,000 from Miscellaneous Tax Transfer account, #0001- 01036, to the Capital Reserve Fund - Town Hall Improvement Fund, to be set aside for the purchase and upgrading of the street lighting to LED fixtures.

It should be noted that it is management’s objective to maintain an operating surplus equal to the amount of unassigned fund balance being forwarded to the General Fund each fiscal year in order to maintain an Appropriate Level of Unrestricted Fund Balance.

If you agree with the above recommendation I would request the following resolutions be placed on the Town Council’s June 22, 2020 agenda.

Reserve Fund Transfers from General Fund

BE IT RESOLVED that program balances identified below in the 2019-2020 fiscal year appropriations for General Fund (0001) shall be transferred to the following Reserve Funds in the corresponding not-to-exceed amounts:

| Object Code | Expenditure Description | Transfer Total | Reserve Fund |
|-------------|-------------------------------------|------------------|---------------------------------|
| 0146101* | Planning Department | \$40,000 | Municipal Planning Reserve Fund |
| 0142101* | Finance Department | 57,000 | Property Revaluation Fund |
| 0142151* | Information Technology | 70,000 | Technology Improvement Fund |
| 0144510* | Public Works | 100,000 | Public Works Improvement Fund |
| 0150251* | Community Parks & Resources | 50,000 | Compensated Absences Fund |
| 0149101* | Fire Department | 70,000 | Fire Cap Equip Repl. Fund |
| 0143201* | Police Department | 50,000 | Police Cap Equip Repl. Fund |
| 0144201* | Town Hall | 50,000 | Town Hall Improvement Fund |
| | Total Expenditure Transfer | \$487,000 | |
| Object Code | Revenue Description | Transfer Total | Reserve Fund |
| 01036 | Misc Tax Transfer | \$50,000 | Town Hall Improvement Fund |
| | | | |
| | Total General Fund Transfers | \$537,000 | |

FURTHER RESOLVED: That the Town Finance Director, with the advice and consent of the Town Council, is hereby permitted to invest the funds at any time in said savings accounts or certificates of deposit of commercial or savings banks, or trust companies, or in obligations of the United States or its agencies, or in any other short-term investment as would be made by prudent persons of discretion and intelligence.



Town of East Greenwich, RI

TOWN COUNCIL AGENDA TRANSMITTAL FORM

Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
Recommendation from the Finance Director to abate \$619,822.86 of uncollectible motor vehicle and tangible taxes from 2009 and older.
2. Submitted by (List department and individual, if necessary)
Patricia Sunderland, Finance
3. Provide a brief description of the item and why it is on the agenda
The Tax Collector is requesting an abatement of \$619,822.63 for the uncollectible motor vehicle and tangible property taxes which are ten years and older. RIGL 9-1-13 states that all civil actions shall commence within ten years, therefore, these accounts are no longer collectible.
4. Provide a suggested Action
approval to abate 2009 & older motor vehicle and tangible taxes in the amount of \$619,822.63.
5. Contact person and phone number for questions.
Patricia Sunderland, 886-8609

ATTACHMENTS:

[Memo_Uncollectible Abatement 1999 thru 2009 FINAL.pdf](#)

Town Of East Greenwich

Finance Department

Memorandum

TO: ANDREW E NOTA, TOWN MANAGER
FROM: PATRICIA A. SUNDERLAND, FINANCE DIRECTOR *pas*
SUBJECT: ABATEMENT OF UNCOLLECTIBLE
2009 & OLDER MOTOR VEHICLE AND TANGIBLE TAXES
DATE: JUNE 17, 2020

There are delinquent motor vehicle and tangible tax accounts that are not collectible through the Town's collection agency. The Rhode Island General Law, § 9-1-13 states that all civil actions shall commence within ten years. Therefore, these accounts are no longer collectible. We have prepared a list of these accounts and recommend that these motor vehicle and tangible taxes be abated and written off as uncollectible.

These recommended abatements represent a minor uncollected portion of the total net tax levy for the 1999 thru 2009 tax years. The total proposed abatements for 1999 thru 2009, totaling \$600,075.42, represents an average of 18/100ths of 1% of the total net taxes assessed for those years.

In addition to the amount above, Rossi Law Offices has identified motor vehicle accounts where the taxpayer either has declared bankruptcy or is deceased. These accounts total \$19,747.21 and are also recommended to be abated and written off as uncollectible.

The Town began using Rossi Law Office in January 2020. At that time, outstanding taxes going back to 2010 for motor vehicle delinquent accounts were forwarded to the collection agency. The Town has initiated collection proceedings totaling \$442,861 in past due motor vehicles taxes and to date has collected \$76,383.42 and an additional \$25,593.81 in interest penalties.

Prior to forwarding accounts to the Rossi Agency for collection, the Tax Collector's efforts for collecting these unpaid tax accounts included mailing delinquent notices over the years. For the motor vehicle taxes, the Town has begun sending a list of accounts with past-due taxes to the Registry of Motor Vehicles. This file creates blocks on registrations and has increased the town's collections on these accounts.

The Rossi Agency thoroughly researches each motor vehicle and tangible tax account referred to them. Their process includes direct mailings followed by database searches for new addresses for those accounts with undeliverable returned mail. If accounts are located, in the case of businesses, they are researched for valid corporate records with the Secretary of State's office or if not incorporated, a search is conducted from various other sources to determine whether the business is still operating. Lawsuits are filed on any accounts that can be located after a financial assessment and credit check to determine if there is an ability to pay. Where there are no assets or the balance is small, suits are not filed since court costs and fees must be paid by the Town whether or not collected.

The Town will be turning over all delinquent tangible property taxes in the upcoming fiscal year.

In regards to the taxes being proposed for abatement, all possible collection actions have been exhausted and I would therefore request, that the Town Council pass a resolution authorizing the abatement of uncollectible tangible/personal property taxes in the amount of \$157,340.93; and uncollectible motor vehicle taxes in the amount of \$462,481.70 for a combined total of uncollectible taxes in the amount of \$619,822.63.



Town of East Greenwich, RI

TOWN COUNCIL AGENDA TRANSMITTAL FORM

Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
Recommendation from the Finance Director to award a contract for Property/Liability Insurance to the Rhode Island Interlocal Risk Management (The Trust) for \$454,316 for the fiscal year July 1, 2020 through June 30, 2021.
2. Submitted by (List department and individual, if necessary)
Patricia Sunderland, Finance
3. Provide a brief description of the item and why it is on the agenda
Recommendation authorizing the Town to enter into a Membership Participation Agreement with the RI Interlocal Risk Management Trust for membership in The Trust's Property/Liability Program effective July 1, 2020 and as further detailed in the memorandum from the Finance Director to the Town Manager dated June 18, 2020.
4. Provide a suggested Action
approve the recommendation that the Town be authorized to enter into a Membership Participation Agreement with The Trust effective July 1, 2020.
5. Contact person and phone number for questions.
Patricia Sunderland, 886-8609

ATTACHMENTS:

[r_The Trust FINAL_06 18.pdf](#)



Town of East Greenwich

FINANCE DEPARTMENT

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TO: ANDREW E. NOTA, TOWN MANAGER
FROM: Patricia A Sunderland, Finance Director
SUBJECT: Recommendation to award a contract for Property/Liability Insurance
DATE: June 18, 2020

The Town of East Greenwich currently receives its property/liability coverage through insurance policies secured by HUB International (HUB), the Town's insurance agent.

In March, the Finance Department requested proposals from the Rhode Island Interlocal Risk Management Trust (The Trust) as well as anticipating the submission of the annual renewal proposal from our current agent of record, HUB. The Trust is organized pursuant to RI General Laws, Section 45-5-20.1 and is therefore exempt from bidding and contract award provisions pursuant to Section 45-55-13.1. The Town's current policy has multiple carriers for separate components of coverage. For instance, property and general liability exposures are covered by American Alternative Insurance Corp whereas public officials & management liability is covered by Chubb & Son. However, neither the insurance agent nor these insurance carriers are considered exempt but as the vendor of record a renewal proposal was expected. As of the writing of this recommendation, we have not yet received the Town's renewal proposal for property and liability insurance from HUB.

The Trust operates collaborative, member-owned, fully insured risk-sharing program. Members' Equity belongs to the Members of The Trust – not to stockholders, anonymous corporations or wealthy private individuals. Governance is accomplished by a peer group board of school, special purpose district and municipal officials. The Trust's proposal premium was developed based on the Town's schedules of insured property, vehicles to be insured, contractor's equipment schedule, watercraft, fine arts, and the scope of governmental operations. The premium takes into consideration the Town's property and liability exposures and the standard deductible schedule in place for all current municipal Members of The Trust's Property/Liability program. Other deductible options are also available and can be priced upon request. The Trust currently serves thirty-five (35) of the thirty-nine (39) cities and towns in Rhode Island and thirty-four (34) school districts and fifty-five (55) special purpose districts. The Trust develops fully insured premium rates for each participating member annually. Each member is a member-owner of the pool and shares the annual operating gains/losses of the Property/Liability program. The proposal from the Trust provides for an excess coverage policy up to \$4,000,000, a total of \$5,000,000 per occurrence of coverage.

One of the major concerns the Town has been faced with over the past year is the coverage pertaining to Professional Liability. Professional liability insurance protects Town employees, Town Council members, and Town boards and committee members against claims arising from



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negligence or other damages alleged in any claim initiated by third parties. The current deductible for this coverage is \$100,000 per occurrence which means the Town is responsible for the first \$100,000 out of pocket before the insurance reimbursement or payment would be applicable. The Trust's deductible for this same coverage is \$5,000 per occurrence. It is also the recommendation of the Town's legal counsel to consider securing coverage from The Trust's collaborative risk sharing pool for such instances.

The Trust's Property/Liability coverage is recognized as the most comprehensive available in Rhode Island. It is specially designed for the local government sector by municipal and school officials who serve on The Trust's Board and who set the policy including establishing the coverage parameters. The coverage is all inclusive and includes the \$1 million in basic package coverage and an additional \$4 million per occurrence for a total of \$5 million per occurrence offered exclusively through The Trust.

Highlights of the coverage included are:

- General Liability with no aggregate amount
- Property – 100% replacement coverage
- Public Officials Liability
- Police Professional Liability – current deductible is \$50,000 but once Department is accredited, the deductible will revert back to the standard Trust deductible of \$2,500.
- Matters before the Human Rights Commission – pre-suit defense expenses
- Sewer Backup Liability
- Pollution Liability
- Automobile Physical Damage and Automobile Liability including Medical Payments and Automobile Medical Payments
- Crime and Employee Dishonesty
- Equipment Breakdown

The Trust also offers special risk management services as part of its Member-Owner programs. These special benefits help to defray the out-of-pocket costs that the Town current pays such as:

- FREE Drug and Alcohol Testing – compliance with Federal DOT requirements for CDL license holders and applicable personnel.
- Pre-Screening Adverse Employment Action Program – this is a legal Hotline available to vet potentially adverse employee actions before hiring.
- F.A.T.S. – Law Enforcement Firearms Training Simulator – a state-of-the-art, high-tech, interactive virtual reality training system for use by all Members police departments.
- In-State Police Accreditation Program – The Trust contributes \$1,000 per year on behalf of each of its Member police departments. The first \$500 is provided directly to the Member department to offset the annual in-state accreditation participation fee. A second



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\$500 check is made payable to the Police Accreditation Commission on behalf of the Member police department.

- In-Line and Skate Park Safety Standards – loss prevention guidelines for public skateboarding to help minimize risk.
- Certified Playground Safety Inspections - minimizes risk
- Tenant User Liability Insurance Program (TULIP) – provides insurance coverage to private individuals who rent or use Town-owned facilities for special events, reduces risk to the Member.
- Deadly Weapons Response Program – program features 24-hour Crisis Management, 1st Party Property Damage coverage, Business Interruption coverage, coverage for Funeral Expenses, Counseling Services and Demo/Clearance/Memorialization.
- Unmanned Aerial Vehicles (Drones) Coverage
- Cyber Liability Program – covers Pre-Breach and After-Breach Services. Members have access to The Trust’s partner, Beazley Breach Solutions. Policy Builder, a data privacy and security tool kit; Cyber Trend and Development Articles; Sample guides and templates are accessible and can be used to draft policy manuals, create incident response plans and implement tabletop exercises, training and access to Security Breach Notification Laws.
- Red Cross Aquatic Examiner Program
- Employment Practices Loss Prevention Program
- Supervisory Management Institute – training offered in partnership with Roger Williams to focus on topics that enhance supervisor’s skills and reduce the risk exposures to local governmental employers
- Safety Enhancement Grant Programs

And the list doesn’t end there...

Pricing for Property/Liability insurance for next fiscal year was received from The Trust, however, as noted above, the Town has not received a renewal proposal from the current agent, HUB International. A summarization is listed below:

| PROPERTY/LIABILITY PROPOSALS FOR FY2020-2021 | BASIC COVERAGE | EXCESS COVERAGE | TOTAL |
|---|---------------------------|----------------------------|--------------|
| RI INTERLOCAL TRUST RATES | \$414,021 | \$40,295 | \$454,316 |

The Trust’s advocacy on behalf of its Members in an effort to control/reduce costs and minimize risk is commendable and as a Member, the Town will have a “voice” at the table when discussion plan design options and/or participate in other discussions on behalf of its Members.



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Recommendation

Based on the above mentioned programs and benefits, I recommend that the Town be authorized to enter into Membership Participation Agreement with The Trust's for membership in its Property/Liability Program effective July 1, 2020.

Please present this to the Town Council for their consideration at the meeting scheduled for June 22, 2020 and hereby propose to award the contract for Property/Liability insurance protection and related risk management programs and services as follows:

A resolution authorizing the Town to enter into a Membership Participation Agreement with the RI Interlocal Risk Management Trust for membership in The Trust's Property/Liability Program effective July 1, 2020 and as further detailed in a memorandum from the Finance Director to the Town Manager dated June 18, 2020 and entitled, "Recommendation to award a contract for Property/Liability Insurance."



Town of East Greenwich, RI

TOWN COUNCIL AGENDA TRANSMITTAL FORM

Town Council Meeting Date: **June 22, 2020**

1. Agenda Item (List as it should appear on the agenda)
RESOLUTION to order the assessment and collection of a tax on the ratable real estate, tangible personal property and excise tax on registered motor vehicles and trailers.
2. Submitted by (List department and individual, if necessary)
Patricia Sunderland, Finance
3. Provide a brief description of the item and why it is on the agenda
Resolution of the Town Council to order the assessment and collection of a tax on the ratable real estate, tangible personal property and excise tax on registered motor vehicles and trailers.
4. Provide a suggested Action
Town Council authorization to order the assessment of valuations by the Assessor of Taxes on the ratable real estate and tangible personal property and registered motor vehicles and trailers of the Town as of the 31st day of December, A.D. 2019.
5. Contact person and phone number for questions.
Patricia Sunderland, 886-8609

ATTACHMENTS:

[Authorizing Tax Assessor to Collect.pdf](#)



Town of East Greenwich State of Rhode Island

RESOLUTION OF THE TOWN COUNCIL

2020-

WHEREAS, The Town Council hereby orders the assessment and collection of a tax on the ratable real estate and tangible personal property in accordance with Section 44-5-1 of the General Laws of Rhode Island and further order the assessment and collection of an excise tax on registered motor vehicles and trailers in accordance with paragraph 44-34-1 of the General Laws of Rhode Island, such taxes, before exemptions, shall be in a sum not more than \$_____; said tax is for the ordinary expenses and charges, for the payment of interest and indebtedness, in whole or in part of said Town, and for any other purposes authorized by law;

WHEREAS, The Tax Assessor shall assess and apportion said tax on the inhabitants and ratable property of said Town as of the 31st day of December, A.D. 2019 at Twelve o'clock midnight, and shall, on completion of said assessment, date, certify, and sign the same and deliver to and deposit the same in the Office of the Town Clerk according to law (the date of assessment);

WHEREAS, The Town Clerk, on receipt of said assessment, shall forthwith make a copy of the same and deliver it to the Tax Collector, who shall forthwith issue and affix to said copy a warrant under her hand, commanding her to proceed and collect said tax on the persons and estates liable therefore;

WHEREAS, Said tax shall be due and payable on the first day of September, A.D. 2020 and all taxes not paid on or before the 15th calendar day of September, A.D. 2020 shall carry until collected a penalty determined in accordance with State law; provided, however, that the persons assessed under the provisions of Chapter 44-5 of the General Laws of Rhode Island, 1956, as amended, shall have the option to pay their taxes, if they so desire, as follows: i.e. said tax may be paid in quarterly installments, the first installment of twenty-five percent (25%) on or before the 15th calendar day of September, A.D. 2020 and the remaining installments as follows: twenty-five percent (25%) on or before the 15th calendar day of December, A.D. 2020, twenty-five percent (25%) on or before the 15th calendar day of March, A.D. 2021, twenty-five percent (25%) on or before the 15th calendar day of June, A.D. 2021. Each installment of taxes, if paid no later than the last day of each installment period successfully and in order, shall be free from any charge of interest;

Further, if the first or any succeeding installment of taxes is not paid by the last day of the respective installment period or periods as they occur, the tax shall carry, until collected, a penalty determined in accordance with State law. This option permitting payment of quarterly installments of said tax shall not apply to any tax levied in an amount not in excess of one hundred dollars (\$100.00), and any such tax not in excess of one hundred dollars (\$100.00) shall be payable in a single installment, due and payable on the first day of September, A.D. 2020, in accordance with Section 44-5-7 of the General Laws of Rhode Island.

WHEREAS, that the Finance Director of this Town be and is hereby instructed and empowered to hire all necessary funds for the use of the Town for the year ensuing, and to renew all notes against the Town outstanding as may be found necessary. The Finance Director is hereby authorized to temporarily transfer monies between funds, including but not limited to, General, Debt Services, Capital Projects and Sewer to reduce or eliminate borrowing costs. Funds, which are transferred, will be restored to the originating fund prior to the commencement of the next fiscal year;

WHEREAS, the Finance Director be and is hereby authorized to issue from time to time notes of the Town of East Greenwich, subject to the approval of the Town Council, in anticipation of the receipt of taxes assessed as of December 31, 2019. Said borrowed moneys shall be used and expended for the payment of current liabilities and expenses of said Town of East Greenwich, and shall be issued under the authority of Title 45-12-4 of the General Laws of Rhode Island, 1956 as amended;

WHEREAS, The Town Council and/or Town Manager be authorized to apply for, receive and disburse any and all funds which the Town may be entitled from time to time, under Federal, State, or other grant programs, and that all such funds be and the same hereby shall be appropriated for such purposes as may be provided by law.

NOW THEREFORE, BE IT FURTHER RESOLVED that the Town Council of the Town of East Greenwich hereby orders the assessment of valuations by the Assessor of Taxes on the ratable real estate and tangible personal property and registered motor vehicles and trailers of the Town as of the 31st day of December, A.D. 2019 at twelve o'clock midnight, according to law.

Attest the seal of the Town Council of the Town of East Greenwich this xxth day of June A.D. 2020.

Leigh A. Carney, CMC
Town Clerk

Mark Schwager, President

Michael Donegan, Vice President

Caryn Corenthal, Councilor

Renu Englehart, Councilor

Michael Zarrella, Councilor