

TOWN OF FOSTER



BENJAMIN EDDY BUILDING: BY SUSAN SPRAGUE

Adopted Municipal Budget

2020-2021

FTM Approved Budget

June 20, 2020

**TOWN OF FOSTER
FINANCIAL TOWN MEETING
TABLE OF CONTENTS
2020-2021 FYE**

SECTION & CONTENT

Section 1 – Budget Discussion & Analysis

Section 2 – Adopted Budget

Section 3 - Foster School Department Summary Budget

Section 4 – Explanation of Resolutions Proposed

Section 1

Budget Discussion & Analysis **(As presented at the Financial Town Meeting)**

TOWN OF FOSTER BUDGET DISCUSSION & ANALYSIS 2020-2021 FYE

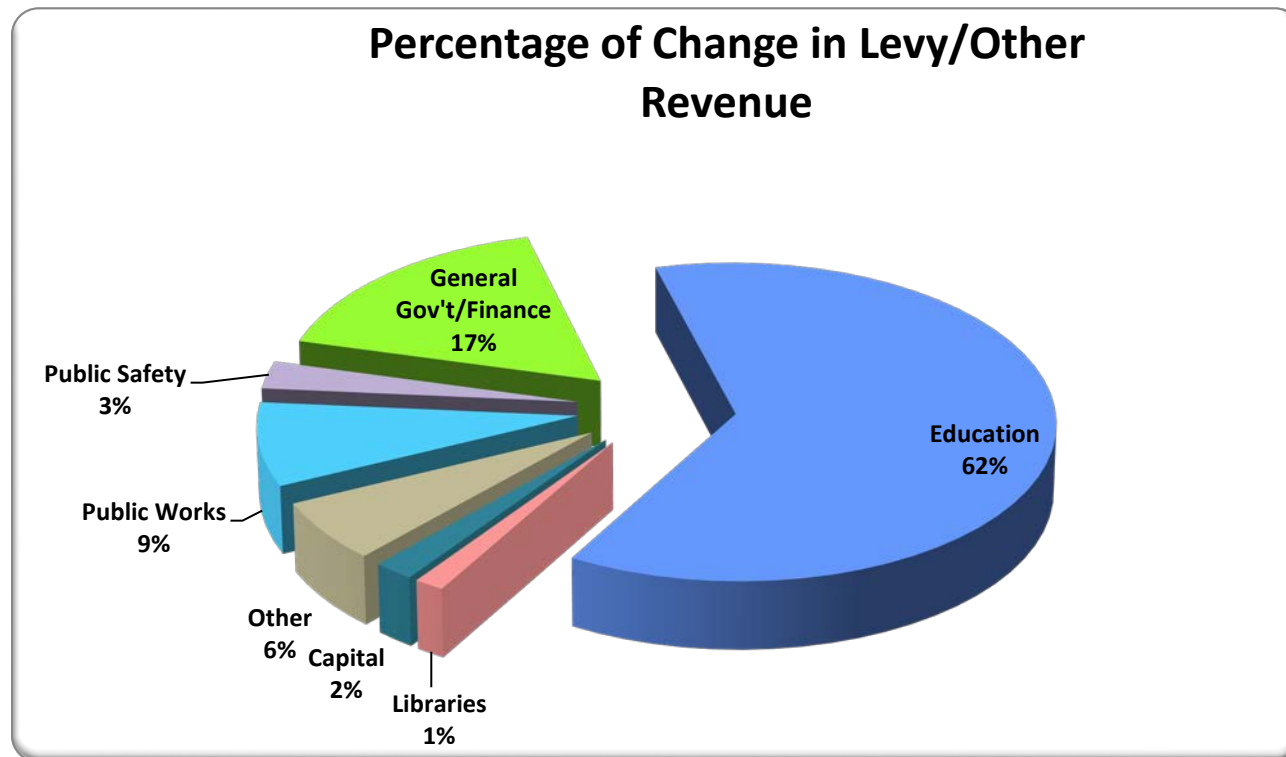
Management of the Town of Foster provides this Discussion and Analysis of the Town of Foster's budget to assist the readers. This narrative overview and analysis of the budget is intended for the fiscal year ending June 30, 2021.

BUDGET OVERVIEW FOR 2021

REVENUE CHANGES & ASSUMPTIONS

- Under RI General Law 44-5-2, the current year's budget cannot exceed the maximum tax levy of \$12,424,310, which would result in an increase of 4.00% from 2020. Per state law legislating tax levies, the maximum 4% increase in levy *excludes* the motor vehicle excise tax in its entirety from the calculation, thus resulting in a less than 4% increase in the tax levy overall.
- This budget includes an increase in the levy of \$155,434, or 1.27% from the previous year.
- The property tax levy for the 2020/2021 budget includes motor vehicles at a tax rate of \$35.00 per \$1,000 of assessed valuation and an adjustment for the State's motor vehicle phase-out, exempting the first \$4,000 of the vehicle assessment. If the legislation governing the motor vehicle phase-out changes as a result of the State of Rhode Island budget process, then the Town will adjust the motor vehicle levy accordingly to offset any lost revenue.
- The tax collection revenue is currently reported at the proposed levy necessary to balance the budget. This will be adjusted to reflect the actual levy necessary to balance the budget based upon the outcome of this meeting and finalization of property valuations.
- The account titled "Prior Year Tax Revenue" reflects an estimate of the taxes due and collectible at the end of fiscal year 2020 and expected to be collected in 2021.
- The account titled "Current Year Taxes Uncollectible" reflects 3.40% of the current year levy assuming a 96.60% collection rate in the year a tax is levied. This is reflected as a reduction of revenue to net the current year levy collection rate at 96.60%.

- The transfer from the Capital Fund correlates with the approved capital expenditures and reflects the amount to be funded from the Capital Fund in fiscal year 2021. These expenditures are reported in the Capital Budget as a whole but will be reported throughout the year in the departmental budgets. Any increase or decrease in the budgeted expenditures in this department will be offset by an equivalent change in the budgeted transfer from the Capital Fund or Fund Balance Committed for Capital Expenditures from the General Fund.
- All other revenues, including State aid, are projections based on the proposed State budget, history, and knowledge of current events and activities; specifically including estimates for changes due to the Pandemic.



BUDGETARY EXPENDITURE ASSUMPTIONS

- Salaries remained static or frozen at the 2020 rates with the exception of step increases (due to the years of service) **all** town employees. The Town Council sought concessions from all Collective Bargaining Units and received agreement from the three unions that negotiate with the Council.
- An assumption of a 10% increase in medical insurance premiums and a 0% increase in dental premiums is applied throughout this budget proposal. These increases have been evaluated by our provider and are considered accurate.
- There is an expectation that extraordinary expenditures and obligations may arise. A “Contingency” account exists in Department 10, General Government, to fund these occurrences.
- The employer contribution percentages for retirement, set by the State of RI for the State of RI Municipal Pension system remained at 12.85% for Municipal Employees and decreased from 30.54% to 29.86% for Police Officers.

DEPARTMENTAL CONSIDERATIONS

The proposed budget includes an increase of \$216,261 in operating expenditures from the 2020 adopted FTM budget. This increase is primarily due to additional funding requests in the following departments: General Government, \$19,430; Public Works, \$18,345; and Education, \$134,874.

- The increase in budgeted expenditures in General Government is primarily due to an increase in medical and Property & Liability insurances, technology expenses, and costs associated with the upcoming November Presidential and State election.
- The increase in the Department of Public Works is primarily due to an increase in medical insurance and trash removal. The contract for trash removal and recycling was recently renegotiated to freeze the cost at the current rate for fiscal year 2021; however, the budget in fiscal year 2020 did not reflect the actual costs.

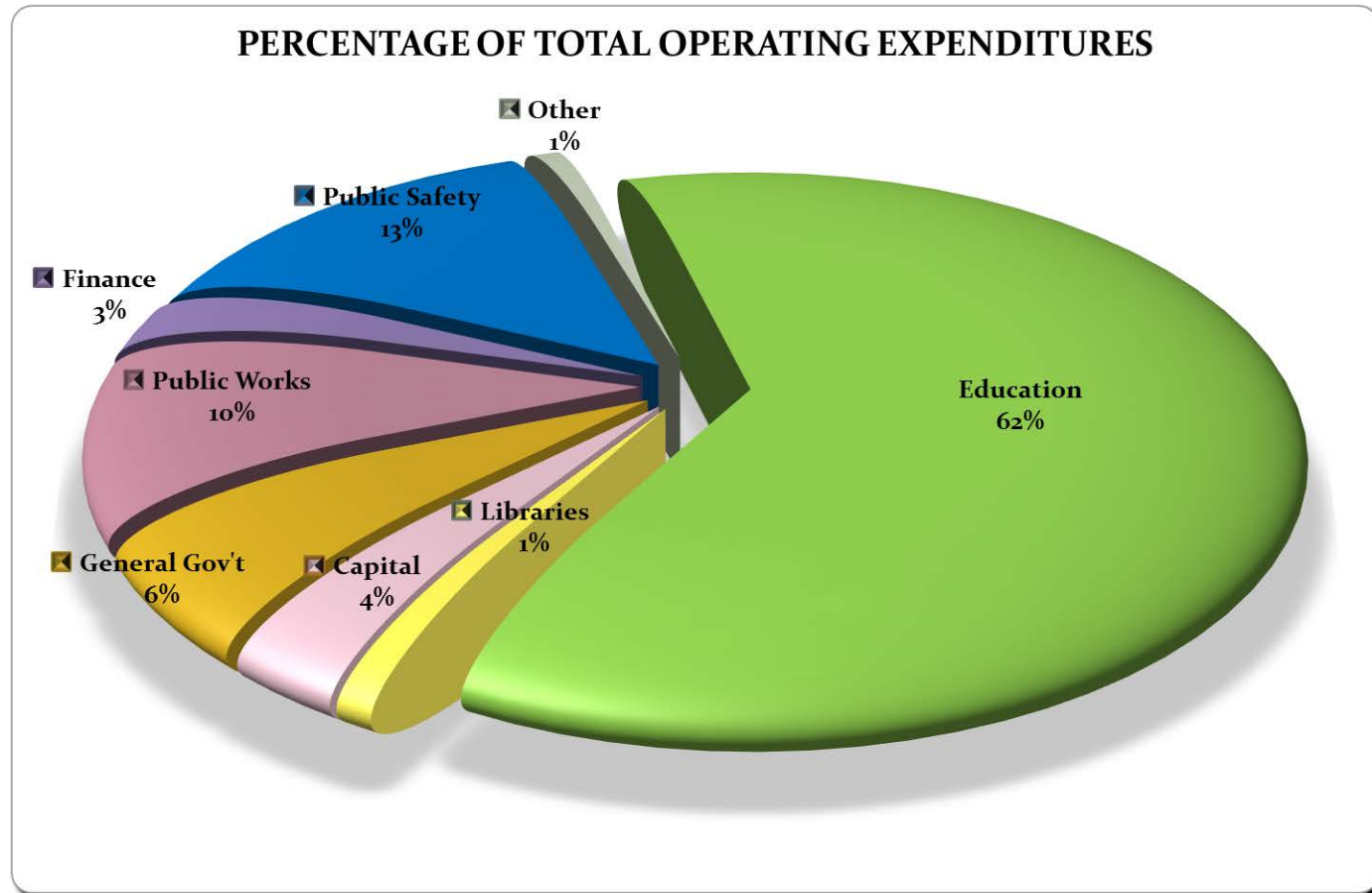
- The Paine School requested a 6% increase in the Town's appropriation for the 2021 fiscal year. The Town Council worked with the School Committee to reduce the increase to 4% to minimize the immediate impact to the taxpayers. Additional information on the local school budget is included in Section 3 of this document.
- The Foster-Glocester Regional School District submitted a budget for School Committee approval that requested an overall *decrease* in local appropriations resulting from a shift in student population between the Towns of Foster and Glocester. This shift in student population and property values resulted in a decrease for the Town of Foster of approximately \$184,000; however, the Town recognized a decrease in 2020 as well due to a favorable shift in student population in the amount of \$128,621. Therefore, the cumulative impact of the student population change in fye 2021 is \$312,621; only \$228,854 is included in the budget to offset future year population shifts. The remaining \$83,767 decrease resulting from the student population shift is recognized this year to minimize the current year's increase in taxation.

The increase in the operating budget for the FG Regional School is approximately 3.49%. The FG Regional School appropriation for debt *decreased* by \$84,730 due to the maturity of a general obligation bond. The net impact on the Town's budget for regional school education is a decrease of \$98,773 prior to the reserve for the student population shift.

As of June 30, 2020, the Town will have a committed fund balance for "student population change" of \$176,721 to assist the Town in funding significant increases in appropriations in the year they occur. As stated above, this proposed budget for the 2021 fiscal year includes an additional transfer of \$228,854; therefore, the total remaining funds committed for future student population changes will be \$405,475 at the end of June 30, 2021.

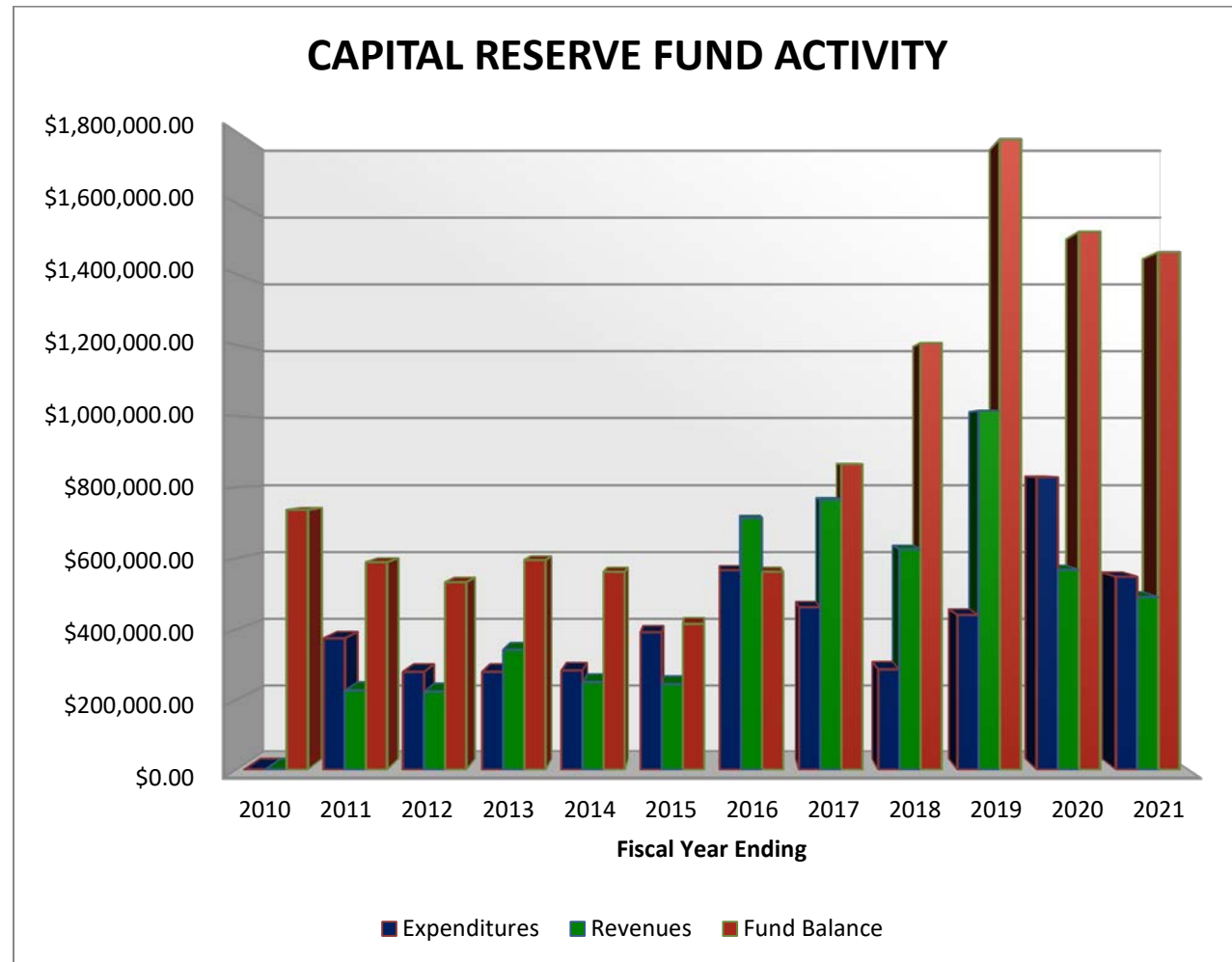
Due to social gathering limitations resulting from the ongoing Pandemic, the Foster-Glocester Regional School was unable to hold their annual March FTM. The Town Council requested the Region reduce their proposed operating budget by an additional \$40,000 to help minimize the increase in taxation to Foster residents. As a result, the School Committee and Superintendent reduced the Regional School's budget by approximately \$120,000, impacting the Town of Foster's budget by approximately \$40,200. This decrease is reflected in the proposed budget. This appropriation is fixed and cannot be adjusted.

The allocation of total budgeted operating expenditures by function is as follows:



CAPITAL

- Capital includes expenditures recommended by the Planning Board and approved by the Town Council. Capital expenditures include: **\$180,000** for paving and maintenance of Town-owned roads; **\$62,500** to fund the required Town's match toward a National Park Service preservation grant to repair the historical Meeting House. The total project cost is \$250,000; the Town's contribution would be 50% or \$125,000 funded over a two-year period. If the grant is not awarded, the capital funds will not be used. An additional **\$50,000** is budgeted to match a RI DEM grant for Phase II of the Foster Athletic Field. The total funding from RI DEM is \$400,000 with a Town match of \$100,000 to be funded over a two-year period. Also included in the capital budget is **\$25,000** is for a professional estimate to assist in the plan for funding and development of an RFP to repair three Town-owned bridges; **\$125,000** for the Engineering Board to purchase equipment for the Ambulance Corps and a partial payment for an Engine; **\$59,500** for the Police Department to lease/purchase two additional vehicles and the second installment of an existing lease for police vehicles; **\$55,875** for a software upgrade used for the required tax administration software upgrade; and **\$15,000** for lease/purchase (replacement) of two small 4-wheel drive SUV vehicles for all departments to use for the purpose of property evaluations and overall government use for staff.
- Per the Town Charter the Town is required to transfer 2% of the estimated annual expenditures for operations to the Capital Reserve Fund to set aside monies to pay for future capital projects. This budget includes a \$210,000 additional transfer to improve the financial stability of the Capital Reserve Fund. Each year, the Town's capital improvement needs significantly outweighed the contributions into the fund resulting in a declining fund balance in the Capital Reserve Fund. It was projected that the Fund could not sustain the burden of the Town's capital needs without a change in the funding policy; this additional funding continues the initiative to ensure funding for future capital expenditures. The proposed transfer is 3.50% of the proposed fiscal year 2021 expenditures.
- Per Town Ordinance, the Town of Foster must maintain a balance in the Foster Reserve Fund equal to 10% of the annual operating budgeted expenditures. As of the last completed financial audit, the balance in the Foster Reserve Fund is \$1,362,693. Any uncommitted or unassigned fund balance in excess of the 10% is to be committed for future capital expenditures. The Town has exceeded the 10% reserve in each of the past four fiscal years, significantly increasing the funds available for future capital expenditures. The following chart reflects the historical and current capital reserves and expenditures, including the current budget proposals.



TAX RATE ANALYSIS AND PROJECTIONS

The estimates utilize current assessment valuations because the Town budget has not been approved. The estimates below are based on the property valuations and levy as a whole; however, it is not possible to estimate how the budget adoption and property assessments will affect each individual.

CURRENT YEAR RATES

- The current property tax rates are as follows:
 - Real Estate - \$23.69 per \$1,000 of assessed valuation for real estate
 - Tangible Personal Property - \$32.59 per \$1,000 of assessed valuation for tangible personal property
 - Motor Vehicle - \$35.00 per \$1,000 of assessed valuation for motor vehicle less a \$3,000 exemption

CHANGE BASED ON CURRENT BUDGET WITH THE CHANGE IN MOTOR VEHICLE EXEMPTION

- We estimate the following property tax rates based on the budget proposed:
 - Real Estate - \$23.79 per \$1,000 of assessed valuation for real estate
 - Tangible Personal Property - \$32.73 per \$1,000 of assessed valuation for tangible personal property
 - Motor Vehicle - \$35.00 per \$1,000 of assessed valuation for motor vehicle net of a \$4,000 exemption

ESTIMATES OF RATE CHANGES BASED ON CHANGES IN BUDGET

- An increase or decrease of \$25,000 to the proposed budgeted expenditures would result in a corresponding change in the real estate and tangible personal property tax rates of approximately \$0.06 per \$1,000 of assessed valuation.

Section 2

Proposed Budget

**FTM Adopted
(June 20, 2020)**

***** DENOTES A CHANGE IN THE BUDGET ACCOUNT FROM 2018 REPORTING-AMOUNTS WERE REPORTED IN OTHER DEPARTMENTS OR OTHER ACCOUNTS

10-GENERAL GOVERNMENT (now includes conservation comm, land trust-formerly depts 11,31,32)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021
TOWN CLERK SALARY	\$52,724	\$53,779	\$53,779	\$58,000	\$58,000	\$0	
DEPUTY CLERK SALARY	\$37,488	\$38,760	\$38,760	\$40,500	\$40,500	\$0	
CANVASSING WAGES	\$0	\$0	\$0	\$0	\$2,600	\$2,600	
TOWN HALL ADMINISTRATIVE CLERKS	\$81,521	\$91,538	\$89,754	\$91,538	\$91,414	(\$124)	
COUNCIL STIPENDS	\$0	\$0	\$0	\$9,125	\$9,125	\$0	
LONGEVITY	\$2,012	\$2,073	\$2,073	\$2,073	\$2,120	\$47	
ACTIVE MEDICAL INSURANCE	\$33,382	\$36,565	\$36,588	\$40,221	\$46,855	\$6,634	
ACTIVE DENTAL INSURANCE	\$2,180	\$2,389	\$2,102	\$2,110	\$2,225	\$115	
PAYROLL TAXES	\$12,480	\$14,240	\$13,172	\$15,395	\$15,970	\$575	
LIFE INSURANCE	\$239	\$250	\$239	\$250	\$250	\$0	
STATE DEFINED CONTRIBUTION (TIAA)	\$899	\$1,862	\$1,823	\$1,921	\$1,920	(\$1)	
OTHER BENEFITS-WORKERS' COMP	\$0	\$3,220	\$3,012	\$3,220	\$2,500	(\$720)	*****
STATE DEFINED BENEFIT (MERS)	\$21,283	\$19,043	\$18,859	\$22,765	\$22,756	(\$9)	
OPEB ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	
PURCHASED SERV.-SOLICITOR	\$62,500	\$62,500	\$62,500	\$67,500	\$67,500	\$0	
PURCHASED SERV.-PROBATE JUDGE	\$3,083	\$3,800	\$3,800	\$3,800	\$3,800	\$0	
PURCHASED SERV.-CANVASSERS	\$5,638	\$5,400	\$5,175	\$5,400	\$2,800	(\$2,600)	
PURCHASED SERV.-ELECTION	\$80	\$6,840	\$5,575	\$1,750	\$7,700	\$5,950	
PURCHASED SERV.-MUNICIPAL CODE UPDATE	\$3,758	\$3,500	\$1,677	\$3,500	\$3,500	\$0	
PURCHASED SERV.-PROFESSIONAL SERVICES	\$24,725	\$7,875	\$7,721	\$9,951	\$8,051	(\$1,900)	*****
PURCHASED SERV.-COPIER MAINTENANCE	\$1,988	\$1,000	\$792	\$1,000	\$1,000	\$0	*****
PURCHASED SERV.-VAULT STORAGE	\$1,937	\$3,500	\$5,323	\$3,500	\$3,500	\$0	
MATERIALS & SUPPLIES-GENERAL GOVERNMENT	\$4,682	\$5,200	\$3,592	\$4,700	\$3,200	(\$1,500)	*****
MATERIALS & SUPPLIES-CANVASSERS	\$311	\$1,450	\$1,275	\$1,050	\$1,700	\$650	
MATERIALS & SUPPLIES EXP-VAULT	\$41	\$1,000	\$0	\$1,100	\$1,100	\$0	
SOFTWARE LICENSES	\$6,869	\$11,060	\$12,150	\$12,500	\$20,708	\$8,208	*****
INSURANCE	\$108,641	\$64,900	\$74,116	\$75,000	\$76,500	\$1,500	*****
UTILITIES-TELEPHONE	\$27,351	\$6,286	\$3,853	\$4,000	\$4,000	\$0	*****
UTILITIES-HEATING FUEL	\$4,074	\$1,303	\$1,356	\$1,500	\$2,350	\$850	*****

UTILITIES-ELECTRICITY	\$24,579	\$3,000	\$5,193	\$5,500	\$5,700	\$200		*****
TOWN COUNCIL-CONTINGENCY	\$42,937	\$45,000	\$39,257	\$42,000	\$42,000	\$0		*****
OTHER OPERATIONAL EXP	\$3,801	\$600	\$3,500	\$1,200	\$1,200	\$0		
OTHER OPERATIONAL EXP-EDUCATION	\$735	\$2,005	\$2,034	\$2,065	\$2,065	\$0		
OTHER OPERATIONAL EXP-ADVERTISING	\$1,007	\$1,900	\$509	\$1,900	\$1,900	\$0		
OTHER OPERATIONAL EXP-EQUIPMENT	\$0	\$0	\$0	\$2,500	\$3,000	\$500		
OTHER OPERATIONAL EXP-CONSERVATION COMM	\$603	\$1,450	\$1,099	\$1,450	\$1,450	\$0		*****
OTHER OPERATIONAL EXP-LAND TRUST	\$0	\$2,655	\$0	\$0	\$3,455	\$3,455		*****
CLAIMS & SETTLEMENTS-PROVIDENCE WATER	\$190,000	\$190,000	\$190,000	\$205,000	\$200,000	(\$5,000)		*****
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
10-GENERAL GOVERNMENT	\$763,548	\$695,943	\$690,658	\$744,984	\$764,414	\$19,430	\$764,414	2.61%

SOFTWARE LICENSES-Assessor	\$11,637	\$13,500	\$11,528	\$14,000	\$13,500	(\$500)		
REVALUATION	\$14,000	\$10,000	\$10,000	\$11,000	\$14,000	\$3,000		
OTHER OPERATIONAL EXP-Assessor	\$1,930	\$1,400	\$1,050	\$1,400	\$1,575	\$175		
OTHER OPERATIONAL EXP-EDUCATION-Assessor	\$570	\$800	\$700	\$800	\$1,195	\$395		
FEDERAL GRANT - INDIRECT COSTS	\$0	\$0	\$0	\$0	\$0	\$0		
11-Finance	\$306,257	\$353,115	\$310,298	\$368,814	\$375,503	\$6,689	\$375,503	1.81%

12-SOCIAL SERVICES (now includes human services and community funding and support-formerly depts 17,18)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
COMPENSATION-HUMAN SERV DIRECTOR	\$20,426	\$20,835	\$20,835	\$23,000	\$23,000	\$0		20 hrs
PAYROLL TAXES	\$1,563	\$1,594	\$1,594	\$1,760	\$1,760	\$0		
LIFE INSURANCE	\$48	\$50	\$48	\$50	\$50	\$0		
STATE DEFINED CONTRIBUTION (TIAA)	\$106	\$209	\$208	\$230	\$230	\$0		
OTHER BENEFITS-WORKERS' COMP	\$0	\$920	\$920	\$920	\$570	(\$350)		*****
STATE DEFINED BENEFIT (MERS)	\$2,497	\$2,132	\$2,131	\$2,726	\$2,725	(\$1)		
ACTIVE MEDICAL INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
ACTIVE DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
PURCHASED SERV.-COPIER MAINTENANCE	\$0	\$300	\$291	\$320	\$320	\$0		*****
UTILITIES-TELEPHONE	\$0	\$93	\$60	\$480	\$480	\$0		*****
UTILITIES-HEATING FUEL	\$0	\$326	\$275	\$500	\$300	(\$200)		*****
UTILITIES-ELECTRICITY	\$0	\$750	\$826	\$850	\$900	\$50		*****
GATEWAY	\$0	\$3,250	\$3,250	\$3,250	\$3,250	\$0		
COMPREHENSIVE COMMUNITY ACTION	\$13,000	\$13,000	\$13,000	\$14,000	\$14,000	\$0		
CAST	\$0	\$1,000	\$0	\$0	\$0	\$0		
SOJOURNER HOUSE	\$400	\$400	\$400	\$400	\$400	\$0		
OTHER OPERATION EXP	\$190	\$425	\$395	\$425	\$425	\$0		
OTHER OPERATIONS-EDUCATION/MEMBERSHIP	\$550	\$605	\$605	\$605	\$605	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
12-Social Services	\$38,780	\$45,889	\$44,838	\$49,516	\$49,015	(\$501)	\$49,015	-1.01%

14-PLANNING (now includes planning, bldg/zoning- formerly depts 12,13)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
PLANNER SALARY	\$38,065	\$37,885	\$37,885	\$38,643	\$46,436	\$7,793		28 hrs
PAYROLL TAXES-planner	\$2,912	\$2,898	\$2,898	\$2,956	\$3,553	\$597		
LIFE INSURANCE-planner	\$28	\$50	\$64	\$50	\$50	\$0		
STATE DEFINED CONTRIBUTION (TIAA)-planning	\$189	\$379	\$379	\$387	\$465	\$78		
STATE DEFINED BENEFIT (MERS)-planning	\$4,485	\$3,876	\$3,875	\$4,579	\$5,503	\$924		
PURCHASED SERV.-PROFESSIONAL SERVICES-planning	\$324	\$4,000	\$895	\$4,900	\$4,500	(\$400)		
SOFTWARE LICENSES-planning	\$0	\$1,500	\$1,500	\$3,900	\$4,650	\$750		
UTILITIES-TELEPHONE	\$0	\$419	\$60	\$60	\$60	\$0		*****
UTILITIES-HEATING FUEL	\$0	\$326	\$670	\$500	\$300	(\$200)		*****
UTILITIES-ELECTRICITY	\$0	\$750	\$826	\$850	\$900	\$50		*****
OTHER OPERATION EXP-planning	\$131	\$750	\$640	\$800	\$800	\$0		
OTHER OPERATIONS-EDUCATION-planner	\$80	\$560	\$322	\$560	\$670	\$110		
OTHER OPERATION EXP-ADVERTISING-planner	\$1,670	\$750	\$3,296	\$800	\$800	\$0		
DIRECTOR OF BUILDING/ZONING SALARY	\$18,600	\$37,662	\$23,027	\$38,415	\$38,415	\$0		24 hrs
COMPENSATION-PLUMB/MECH INSPECTOR	\$3,600	\$3,600	\$3,850	\$4,800	\$4,800	\$0		
COMPENSATION-ELECTRICAL INSPECTOR	\$3,600	\$3,600	\$3,600	\$4,800	\$4,800	\$0		
PAYROLL TAXES-B&Z	\$1,423	\$2,881	\$1,762	\$2,939	\$3,673	\$734		
LIFE INSURANCE-B&Z	\$0	\$50	\$0	\$50	\$50	\$0		
STATE DEFINED CONTRIBUTION (TIAA)-B&Z	\$0	\$377	\$0	\$384	\$384	\$0		
OTHER BENEFITS-WORKERS' COMP	\$0	\$920	\$920	\$920	\$1,140	\$220		*****
STATE DEFINED BENEFIT (MERS-)B&Z	\$0	\$3,853	\$0	\$4,552	\$4,552	\$0		
PURCHASED SERV-PROF SERV-B&Z	\$1,533	\$0	\$0	\$0	\$0	\$0		
SOFTWARE LICENSES-B&Z	\$2,000	\$2,125	\$2,000	\$2,175	\$2,125	(\$50)		
OTHER OPERATION EXP-B&Z	\$1,533	\$750	\$1,422	\$1,000	\$1,000	\$0		
OTHER OPERATIONS-EDUCATION-B&Z	\$0	\$600	\$0	\$1,200	\$1,200	\$0		
INSPECTORS' TRAVEL-B&Z	\$1,040	\$2,000	\$1,512	\$2,200	\$2,200	\$0		
OTHER OPERATION EXP-ADVERTISING-B&Z	\$0	\$250	\$0	\$2,000	\$1,600	(\$400)		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
14-Planning	\$81,213	\$112,811	\$91,403	\$124,420	\$134,626	\$10,206	\$134,626	8.20%

15-LIBRARIES	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
LIBRARIES OF FOSTER	\$150,842	\$155,842	\$155,842	\$157,842	\$160,980	\$3,138		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
15-Libraries	\$150,842	\$155,842	\$155,842	\$157,842	\$160,980	\$3,138	\$160,980	1.99%

OTHER OPERATIONS EXP-ASPHALT MIX	\$10,693	\$8,000	\$6,137	\$9,000	\$9,000	\$0		
OTHER OPERATIONS EXP-GRAVEL	\$30,330	\$37,000	\$21,301	\$40,000	\$40,000	\$0		
OTHER OPERATIONS EXP-STONE	\$7,787	\$6,000	\$9,168	\$8,000	\$8,000	\$0		
OTHER OPERATIONS EXP-ROAD SIGNS	\$588	\$3,000	\$3,422	\$2,000	\$3,000	\$1,000		
OTHER OPERATIONS EXP-OTHER ROAD MATERIALS	\$1,000	\$2,000	\$20,725	\$2,000	\$4,000	\$2,000		
OTHER OPERATIONS EXP-PIPE	\$2,896	\$3,000	\$1,377	\$3,000	\$3,000	\$0		
OTHER OPERATIONS EXP-EQUIPMENT	\$10,787	\$12,750	\$28,841	\$12,000	\$12,000	\$0		
OTHER OPERATIONS EXP-SAFTY	\$1,373	\$1,000	\$831	\$1,000	\$1,000	\$0		
BRIDGE REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0		
TRASH REMOVAL AND RECYLCING	\$237,477	\$244,428	\$244,428	\$251,760	\$259,094	\$7,334		
TIPPING FEES-RI RESOURCE RECOVERY	\$81,555	\$91,988	\$91,666	\$94,000	\$94,000	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
20-Public Works	\$1,188,490	\$1,321,412	\$1,257,404	\$1,414,066	\$1,432,411	\$18,345	\$1,432,411	1.30%

21-Parks and Recreation (formerly fund 34)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
RECREATION DIRECTOR STIPEND	\$1,600	\$800	\$800	\$1,600	\$1,600	\$0		
PAYROLL TAXES	\$0	\$0	\$0	\$0	\$122	\$122		
OTHER BENEFITS-WORKERS' COMP	\$0	\$0	\$0	\$0	\$81	\$81		
PURCHASED SERVICES-RENTAL EQUIPMENT	\$680	\$1,000	\$660	\$1,000	\$1,300	\$300		
MATERIALS & SUPPLIES	\$1,045	\$1,000	\$956	\$1,000	\$1,500	\$500		
MAINTENANCE-BUILDINGS AND GROUNDS	\$3,990	\$4,100	\$5,206	\$4,100	\$4,100	\$0		
UTILITIES-TELEPHONE	\$0	\$828	\$1,078	\$1,068	\$900	(\$168)		*****
UTILITIES-HEATING FUEL	\$0	\$1,139	\$872	\$1,139	\$800	(\$339)		*****
UTILITIES-ELECTRICITY	\$0	\$3,000	\$821	\$1,400	\$800	(\$600)		*****
BASKETBALL - BOYS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
BASKETBALL - GIRLS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
LITTLE LEAGUE	\$3,500	\$3,500	\$3,500	\$2,500	\$2,500	\$0		
SOCCER	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0		
TRI TOWN TITANS - FOOTBALL & CHEERLEADING	\$0	\$1,000	\$1,000	\$2,000	\$2,000	\$0		
SENIOR CITIZENS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
MEMORIAL DAY PARADE	\$708	\$300	\$422	\$400	\$800	\$400		
MAILING & ADVERTISING	\$1,421	\$1,100	\$726	\$1,100	\$1,300	\$200		
ACTIVITIES & EVENTS EXPENSE	\$6,015	\$7,000	\$4,887	\$7,000	\$6,500	(\$500)		
WOODY LOWDEN UPGRADES-STOVE	\$0	\$0	\$0	\$0	\$0	\$0		
TRAVEL	\$200	\$0	\$0	\$0	\$0	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
21- Parks and Recreation	\$26,659	\$32,267	\$28,428	\$31,807	\$31,803	(\$4)	\$31,803	-0.01%

30-Police 32-Dispatch (formerly 20 for police and dispatch)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021
CHIEF OF POLICE SALARY	\$101,125	\$81,690	\$81,690	\$84,000	\$84,000	\$0	
OFFICER SALARIES	\$529,238	\$500,000	\$441,599	\$499,500	\$543,460	\$43,960	
INCENTIVE PAY	\$2,250	\$3,000	\$3,250	\$3,000	\$4,500	\$1,500	
UNIFORM STIPENDS POLICE	\$16,150	\$13,500	\$11,155	\$13,500	\$13,500	\$0	
OVERTIME POLICE	\$174,425	\$134,500	\$113,266	\$111,595	\$118,905	\$7,310	
POLICE DETAIL	\$0	\$8,200	\$15,206	\$12,000	\$15,000	\$3,000	
POLICE DETAIL-OFFSET	(\$10,552)	(\$12,200)	(\$31,402)	(\$23,000)	(\$30,000)	(\$7,000)	
ACTIVE MEDICAL INSURANCE-Police	\$104,133	\$87,112	\$69,540	\$105,104	\$110,528	\$5,424	*****
ACTIVE MEDICAL BUYBACK-Police	\$11,667	\$9,708	\$12,775	\$8,600	\$10,000	\$1,400	*****
ACTIVE DENTAL INSURANCE-Police	\$7,387	\$5,672	\$4,436	\$5,506	\$5,151	(\$355)	*****
PAYROLL TAXES	\$71,006	\$57,000	\$50,514	\$54,350	\$58,487	\$4,137	
LIFE INSURANCE	\$658	\$450	\$375	\$450	\$450	\$0	
OTHER BENEFITS-WORKERS' COMP- Police	\$0	\$6,600	\$6,213	\$7,000	\$7,500	\$500	*****
STATE DEFINED BENEFIT-MERS	\$151,138	\$175,000	\$157,601	\$176,933	\$181,932	\$4,999	
OPEB ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	
PURCHASED SERVICES-EDUCATION	\$780	\$600	\$2,514	\$7,100	\$7,100	\$0	
PURCHASED SERVICES-PROFESSIONAL SERV	\$4,930	\$3,000	\$7,089	\$6,000	\$6,500	\$500	
PURCHASED SERV.-COPIER MAINTENANCE	\$0	\$1,000	\$959	\$1,000	\$1,200	\$200	*****
MATERIALS & SUPPLIES	\$3,645	\$2,500	\$2,753	\$2,500	\$2,500	\$0	
SOFTWARE LICENSES& MAINTENANCE AGREEMENTS	\$17,203	\$23,600	\$21,981	\$24,000	\$36,600	\$12,600	*****
VEHICLE OPERATIONS-FUEL AND LUBE OIL	\$20,809	\$29,000	\$18,054	\$25,000	\$25,000	\$0	
VEHICLE OPERATIONS-PARTS AND REPAIRS	\$4,548	\$10,000	\$10,087	\$11,000	\$10,000	(\$1,000)	
VEHICLE OPERATIONS-TIRES	\$2,125	\$2,500	\$2,454	\$3,000	\$3,000	\$0	
UTILITIES-TELEPHONE-Police	\$0	\$6,670	\$8,134	\$7,000	\$8,500	\$1,500	*****
UTILITIES-HEATING FUEL	\$0	\$2,905	\$2,294	\$3,300	\$2,000	(\$1,300)	*****
UTILITIES-ELECTRICITY	\$0	\$5,400	\$6,388	\$6,000	\$7,000	\$1,000	*****
OTHER OPERATIONS EXP.-POLICE	\$10,256	\$5,952	\$1,271	\$10,100	\$10,100	\$0	*****
OTHER OPERATIONS-State Law-Oficer Reimb for Education	\$3,249	\$5,000	\$0	\$5,000	\$5,000	\$0	
OTHER OPERATIONS-ACCREDITATION	\$0	\$2,000	\$900	\$2,000	\$2,000	\$0	*****
OTHER OPERATIONS-UNIFORMS	\$2,604	\$5,000	\$9,143	\$5,000	\$5,000	\$0	
OTHER OPERATIONS-EQUIPMENT	\$11,858	\$5,500	\$2,796	\$6,000	\$6,000	\$0	
COMPENSATION-GROUP A-DISPATCHERS	\$202,079	\$208,600	\$221,263	\$219,986	\$200,706	(\$19,280)	
UNIFORMS-STIPEND-DISPATCHERS	\$0	\$1,900	\$1,900	\$1,900	\$1,425	(\$475)	
OVERTIME GROUP A-DISPATCHERS	\$32,542	\$42,000	\$34,719	\$45,000	\$33,859	(\$11,141)	

ACTIVE MEDICAL INSURANCE-Dispatch	\$18,717	\$50,958	\$55,650	\$53,090	\$14,790	(\$38,300)		*****
ACTIVE MEDICAL BUYBACK-Dispatch	\$0	\$0	\$0	\$0	\$3,000	\$3,000		*****
ACTIVE DENTAL INSURANCE-Dispatch	\$1,691	\$3,626	\$3,518	\$2,790	\$705	(\$2,085)		*****
PAYROLL TAXES	\$9,472	\$19,141	\$19,198	\$20,132	\$18,075	(\$2,057)		
LIFE INSURANCE	\$192	\$400	\$383	\$400	\$300	(\$100)		
STATE DEFINED BENEFIT CONTRIBUTION-TIAA Cref	\$378	\$1,727	\$824	\$1,509	\$1,323	(\$186)		
OTHER BENEFITS-WORKERS' COMP-Dispatch	\$0	\$3,220	\$2,220	\$3,400	\$3,400	\$0		*****
STATE DEFINED BENEFIT-MERS	\$10,162	\$17,663	\$18,301	\$17,883	\$15,677	(\$2,206)		
UTILITIES-TELEPHONE-Dispatchers	\$0	\$2,819	\$4,365	\$3,000	\$3,000	\$0		*****
OTHER OPEATION ECCP-UNIFORM-DISPATCHER	\$80	\$500	\$180	\$500	\$1,000	\$500		*****
FEDERAL GRANT	\$0	\$0	\$0	\$0	\$0	\$0		
30-Police	\$1,515,945	\$1,533,413	\$1,395,556	\$1,552,128	\$1,558,173	\$6,045	\$1,558,173	0.39%

30-Cont'd - will be reported as part of Police (formerly 21-Animal Control)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
DOG OFFICER SALARY	\$0	\$0	\$0	\$0	\$0	\$0		
SCITUATE ANIMAL CONTROL SERVICES	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$0		
POUND FEES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0		
FUEL AND LUBE OIL	\$0	\$0	\$0	\$0	\$0	\$0		
PARTS AND REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0		
HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
DELTA DENTAL	\$0	\$0	\$0	\$0	\$0	\$0		
FICA TAXES	\$0	\$0	\$0	\$0	\$0	\$0		
LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
LONGEVITY	\$0	\$0	\$0	\$0	\$0	\$0		
TOWN RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0		
UNIFORMS	\$0	\$0	\$0	\$0	\$0	\$0		
30-Police Cont'd	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000	\$0	\$29,000	0.00%

33-Public Safety-Others (formerly dept 22)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
EMA DIRECTOR STIPEND	\$1,583	\$2,000	\$1,833	\$2,000	\$2,000	\$0		
EMA ASST DIRECTOR STIPEND	\$1,000	\$1,000	\$917	\$1,000	\$1,000	\$0		
AMBULANCE CORPS STIPENDS	\$19,216	\$30,000	\$16,157	\$20,000	\$0	(\$20,000)		
EMA EXPENSES	\$96	\$500	\$482	\$500	\$500	\$0		
FICA TAXES	\$0	\$230	\$0	\$230	\$230	\$0	\$3,730	EMA
SOUTH FOSTER FIRE CO.	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$0	\$70,000	South Foster
FOSTER CENTER FIRE CO.	\$62,500	\$63,000	\$63,000	\$64,000	\$64,000	\$0	\$64,000	Foster Center
MOOSUP VALLEY FIRE CO.	\$67,550	\$68,550	\$68,550	\$68,550	\$68,550	\$0	\$68,550	Moosup Valley
AMBULANCE CORPS.	\$74,000	\$74,000	\$74,000	\$79,000	\$99,000	\$20,000	\$99,000	Amb Corps
RADIO INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
PUBLIC SAFETY TRAINING	\$11,910	\$10,000	\$12,000	\$15,000	\$15,000	\$0		
PUBLIC SAFETY EQUIPMENT-power unit jaws of life	\$0	\$10,000	\$10,000	\$0	\$0	\$0		
ENGINEERING BOARD	\$1,000	\$2,500	\$609	\$2,500	\$2,500	\$0	\$17,500	Eng. Board
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
33-Other Public Safety	\$308,855	\$331,780	\$317,548	\$322,780	\$322,780	\$0	\$322,780	0.00%

60-Long-term Debt and Obligations	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
PROV WATER SUPPLY-REFUND	\$0	\$0	\$0	\$0	\$0	\$0		*****
PLANNING POLICE STATION	\$0	\$0	\$0	\$0	\$0	\$0		*****
USE OF FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0		*****
40-Long-term Debt and Obligations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

Capital - Reflected as a whole but will be reported in the related department	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
CAPITAL -TOWN CLERK/TOWN WIDE	\$0	\$0	\$0	\$20,000	\$15,000	(\$5,000)		
CAPITAL - FINANCE	\$30,000	\$0	\$0	\$0	\$0	\$0		
CAPITAL - ASSESSOR	\$0	\$0	\$0	\$10,000	\$55,875	\$45,875		
CAPITAL - POLICE	\$81,320	\$0	\$0	\$52,500	\$59,500	\$7,000		
CAPITAL-P.W. HIGHWAY	\$175,000	\$180,000	\$180,000	\$180,000	\$180,000	\$0		
CAPITAL - P.W. EQUIPMENT	\$0	\$85,000	\$85,000	\$100,000	\$0	(\$100,000)		
CAPITAL - P.W. BLDGS & GROUNDS	\$0	\$0	\$0	\$30,000	\$112,500	\$82,500		
CAPITAL - P.W. BRIDGES	\$0	\$0	\$0	\$30,000	\$25,000	(\$5,000)		
CAPITAL - ENGINEERING BOARD	\$0	\$70,000	\$70,000	\$135,000	\$125,000	(\$10,000)		
CAPITAL - ISAAC PAINE SCHOOL	\$0	\$105,023	\$105,023	\$53,000	\$0	(\$53,000)		
CAPITAL - POLICE STATION IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0		
CAPITAL - LARGE EQUIPMENT LEASE/PURCHASE-DPW	\$0	\$0	\$0	\$200,000	\$0	(\$200,000)		
CAPITAL - SENIOR SERVICES VAN	\$0	\$0	\$0	\$18,000	\$0	(\$18,000)		
USE OF FUND BALANCE COMMITTED FOR CAPITAL	\$0	\$0	\$0	(\$248,000)	(\$25,000)	\$223,000		
Capital	\$286,320	\$440,023	\$440,023	\$580,500	\$547,875	(\$32,625)	\$547,875	-5.62%

	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
80-MISC. TRANSFERS								
OPEB TRANSFER/FUNDING	\$22,000	\$23,000	\$23,000	\$23,000	\$36,800	\$13,800		
CEMETERY TRUST FUND-Return of Interest	\$2,175	\$0	\$0	\$450	\$450	\$0		
TOWN HOUSE	\$0	\$0	\$0	\$2,500	\$2,500	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
80-Gen. Administration	\$24,175	\$23,000	\$23,000	\$25,950	\$39,750	\$13,800	\$39,750	53.18%

	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
80-Capital 2% (Transfers to other funds)								
2% CAPITAL OUTLAY/TRANSE	\$254,504	\$267,195	\$267,195	\$275,965	\$280,204	\$4,239		
ADDITIONAL EST. CAP TRANSFER	\$175,000	\$175,000	\$175,000	\$210,000	\$210,000	\$0		
80-Capital 2%	\$429,504	\$442,195	\$442,195	\$485,965	\$490,204	\$4,239	\$490,204	0.87%

50-EDUCATION (formerly 50-Paine School)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
LOCAL APPROPRIATION FOR EDUCATION-PAINE	\$3,163,819	\$3,211,819	\$3,211,819	\$3,335,337	\$3,468,751	\$133,414		
FUNDING-STUDENT POPULATION CHANGE	\$48,000	\$0	\$0	\$0	\$0	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
50-PAINE SCHOOL	\$3,211,819	\$3,211,819	\$3,211,819	\$3,335,337	\$3,468,751	\$133,414	\$3,468,751	4.00%

50-EDUCATION (formerly 51-FG Regional)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
FOSTER-GLOCESTER	\$4,513,181	\$4,816,418	\$4,816,418	\$4,742,779	\$4,728,736	(\$14,043)		1.77%
FOSTER-GLOC CAPITAL/DEBT	\$564,544	\$615,122	\$615,122	\$560,140	\$475,410	(\$84,730)		-15.13%
STUDENT POPULATION CHANGE-TRANSFER	(\$93,082)	(\$93,082)	(\$93,082)	\$128,621	\$228,854	\$100,233		
50-FOSTER-GLOCESTER REG	\$4,984,643	\$5,338,458	\$5,338,458	\$5,431,540	\$5,433,000	\$1,460	\$5,433,000	0.03%

SCHOOLS IN TOTAL	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
OPERATIONS	\$7,677,000	\$8,028,237	\$8,028,237	\$8,078,116	\$8,197,487	\$119,371		
DEBT	\$564,544	\$615,122	\$615,122	\$560,140	\$475,410	(\$84,730)		
FUNDING OF STUD. POPULATION CHANGE	\$48,000	\$0	\$0	\$128,621	\$228,854	\$100,233		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
STUDENT POPULATION CHANGE-TRANSFER	(\$93,082)	(\$93,082)	(\$93,082)	\$0	\$0	\$0		
FOSTER SCHOOLS	\$8,196,462	\$8,550,277	\$8,550,277	\$8,766,877	\$8,901,751	\$134,874	\$8,901,751	1.54%

EXPENDITURES	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
Total Budget	\$13,346,050	\$14,066,967	\$13,776,470	\$14,654,649	\$14,838,285	\$183,636	\$14,838,285	1.25%
EXCLUDING CAPITAL EXPENDITURES DEPT 41	(\$286,320)	(\$440,023)	(\$440,023)	(\$580,500)	(\$547,875)	\$32,625	(\$547,875)	
Total Budget Excluding Net of Capital	\$13,059,730	\$13,626,944	\$13,336,447	\$14,074,149	\$14,290,410	\$216,261	\$14,290,410	1.54%
	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
Capital Budget	\$286,320	\$440,023	\$440,023	\$580,500	\$547,875	(\$32,625)	\$547,875	
Capital Transfer	\$429,504	\$442,195	\$442,195	\$485,965	\$490,204	\$4,239	\$490,204	3.50%
Town Operations	\$4,433,764	\$4,634,472	\$4,343,975	\$4,821,307	\$4,898,455	\$77,148	\$4,898,455	34.28%
Foster Schools	\$8,196,462	\$8,550,277	\$8,550,277	\$8,766,877	\$8,901,751	\$134,874	\$8,901,751	62.29%
	\$13,346,050	\$14,066,967	\$13,776,470	\$14,654,649	\$14,838,285	\$183,636	\$14,838,285	

REVENUES	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	Proposed Budget FY2021	2020 to 2021 Increase (decrease)	FTM Approved Budget FY2021	
TAX COLLECTIONS	\$12,227,794	\$13,011,490	\$12,907,103	\$13,322,301	\$ 13,303,355	(\$18,946)		-0.14%
PRIOR YEAR TAX REVENUE	\$316,336	\$252,626	\$506,264	\$260,000	\$372,000	\$112,000		1.16%
CURRENT YR TAX UNCOLLECTIBLE	\$0	(\$422,680)	(\$422,680)	(\$432,975)	(\$452,314)	(\$19,339)		w/mv inc
TAX INTEREST	\$108,237	\$95,000	\$161,008	\$95,000	\$115,000	\$20,000		
LICENSES & FEES	\$64,578	\$55,000	\$59,051	\$60,000	\$54,000	(\$6,000)		
BUILDING FEES	\$51,012	\$28,000	\$54,530	\$32,000	\$40,500	\$8,500		
ZONING FEES	\$5,759	\$7,000	\$6,650	\$6,000	\$6,000	\$0		
TAX LIEN FEES	\$2,326	\$3,500	\$3,295	\$3,500	\$3,000	(\$500)		
POLICE FINES AND FEES	\$34,194	\$40,000	\$17,720	\$35,000	\$20,000	(\$15,000)		
MOTOR VEHICLE PHASE-OUT	\$339,582	\$468,246	\$439,626	\$525,020	\$699,113	\$174,093		
MOTOR VEHICLE BASE REIMBURSEMENT	\$0	\$0	\$0	\$74,174	\$74,174	\$0		
PUBLIC SERVICES CORP	\$59,029	\$58,356	\$59,100	\$59,029	\$59,100	\$71		
TAX EXEMPTIONS 45-12-51	\$0	\$0	\$0	\$0	\$0	\$0		
HOTEL TAX/MEALS & BEVERAGE TAX	\$22,668	\$20,251	\$23,159	\$24,808	\$23,640	(\$1,168)		
SCHOOL CONSTRUCTION AID	\$0	\$0	\$0	\$0	\$0	\$0		
LIBRARY AID	\$34,371	\$33,624	\$33,624	\$32,632	\$33,861	\$1,229		
LIBRARY AID CONTRA	(\$34,371)	(\$33,624)	(\$33,624)	(\$32,632)	(\$33,861)	(\$1,229)		
INTEREST ON INVESTMENTS	\$8,655	\$7,500	\$38,838	\$8,500	\$10,000	\$1,500		
TRANSFER FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0		
TRANSFER FROM CAPITAL FUND	\$286,320	\$440,023	\$440,023	\$580,500	\$547,875	(\$32,625)		
TRANSFER FROM LAND TRUST	\$0	\$2,655	\$0	\$0	\$3,455	\$3,455		
GRANTS/FEMA	\$0	\$0	\$0	\$0	\$0	\$0		
MISCELLANEOUS INCOME	\$15,225	\$0	\$4,004	\$1,792	\$757	(\$1,035)		
STATE AID - SHORTFALL	\$0	\$0	\$0	\$0	(\$41,370)	(\$41,370)		
USE OF FUND BALANCE COMMITTED FOR CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BUDGETED REVENUES	\$13,541,715	\$14,066,967	\$14,297,691	\$14,654,649	\$14,838,285	\$183,636	\$14,838,285	1.25%
over(under)		\$0	\$521,221	\$0	\$0	\$0		
BUDGETED EXPENDITURES	\$13,346,050	\$14,066,967	\$13,776,470	\$14,654,649	\$14,838,285	\$183,636	\$14,838,285	
BUDGETED/ACTUAL SURPLUS (LOSS)	\$195,665	\$0	\$521,221	\$0	\$0	\$0	\$0	

Section 3

Paine School Budget Summary

**BUDGET SUMMARY BY PROGRAM
FOR FY 2017 THROUGH FY 2024**

REVENUES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 PROPOSED 4.00%	FY 2022 FORECAST 6.00%	FY 2023 FORECAST 6.00%	FY 2024 FORECAST 6.00%
% Increase to Town								
Town Appropriation	3,211,819	3,163,819	3,211,819	3,335,337	3,468,751	3,676,876	3,897,488	4,131,338
State Education Aid	1,163,998	1,142,883	1,101,212	1,101,212	1,030,627	1,045,600	1,045,600	1,085,600
State Education Aid -High Cost	26,519	47,363	44,451	44,451	35,020	35,020	35,020	35,020
Fund Transfer	5,784	-	-	-	-	-	-	-
Other Revenues	<u>64,171</u>	<u>56,720</u>	<u>57,107</u>	<u>60,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total Revenues	4,472,291	4,410,785	4,414,589	4,541,000	4,579,398	4,802,496	5,023,108	5,296,958
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	FORECAST	FORECAST	FORECAST
Instruction	1,722,964	1,822,150	1,836,993	1,927,900	1,951,100	2,059,594	2,166,382	2,292,254
Pupil Support	205,379	145,737	224,381	183,950	197,350	221,729	230,849	239,672
Teacher Support	87,225	48,563	64,620	46,200	54,300	48,855	52,586	56,408
Special Education	692,535	672,313	745,492	827,300	708,048	793,917	812,805	832,571
Operations	1,122,101	1,169,464	1,101,329	1,148,850	1,222,850	1,288,850	1,355,271	1,388,040
Leadership	291,605	309,165	338,903	344,100	379,250	392,014	404,552	417,171
Other Commitments	<u>62,878</u>	<u>93,843</u>	<u>59,121</u>	<u>62,700</u>	<u>66,500</u>	<u>61,640</u>	<u>50,738</u>	<u>51,901</u>
Total Expenditures	4,184,687	4,261,235	4,370,839	4,541,000	4,579,398	4,866,599	5,073,183	5,278,017
Budget Reductions to Balance Budget				-	-	(64,103)	(50,075)	18,941
Budget Surplus (Deficit)	287,604	149,550	43,750	-	-	-	-	

FOSTER SCHOOL DEPARTMENT
2020-2021
BUDGET FORECAST BY OBJECT

			ACTUAL FY 19	BUDGET FY 20	PROPOSED FY 21	INCREASE (DECREASE)	EXTENDED FORECAST		
							FY 22	FY 23	FY 24
51110	2101	SUPERINTENDENT	30,624	31,100	31,500	400	32,200	32,800	33,500
51110	2200	BUSINESS MANAGER	36,000	36,000	36,000	0	36,000	36,000	36,000
51110	2152	SCHOOL BOARD	2,250	2,300	2,300	0	2,300	2,300	2,300
51110	2501	PRINCIPAL	107,879	109,300	110,900	1,600	113,200	115,400	117,700
51110	1100	CLASSROOM TEACHERS	1,240,692	1,289,800	1,274,000	(15,800)	1,334,800	1,404,300	1,490,400
51110	1600	LIBRARIAN	58,565	51,700	40,300	(11,400)	43,600	47,200	50,500
51110	1700	NURSE	59,399	63,500	68,300	4,800	82,400	83,500	84,500
51110	1701	SPEECH PATHOLOGIST	69,266	70,200	71,200	1,000	72,000	73,100	73,900
51110	1703	SOCIAL WORKER	17,551	17,600	17,800	200	18,000	18,300	18,500
51110	1704	BEHAVIOR SPECIALIST	17,161	33,800	0	(33,800)	0	0	0
51110	1720	SCHOOL PSYCHOLOGIST	84,521	85,700	86,900	1,200	87,900	88,900	90,000
51110	1900	INSTRUCTIONAL COACH	32,769	18,000	16,000	0	16,200	20,400	22,600
51110	3200	TECHNOLOGY COORDINATOR	41,603	43,600	42,800	(800)	43,400	44,400	45,200
51110	4216	PART TIME CLERK	0	0	13,500	13,500	14,500	15,500	16,500
51110	4300	SECRETARIAL STAFF	72,945	71,100	74,800	3,700	76,400	77,800	79,400
51110	4600	TEACHER ASSISTANTS	232,251	234,500	202,200	(32,300)	231,200	238,300	244,800
51110	4700	CUSTODIAL STAFF	82,342	84,300	79,300	(5,000)	83,300	88,200	91,800
51115	9999	SUBSTITUTE TEACHERS	51,026	48,000	48,000	0	48,000	48,000	48,000
51115	4310	SUBSTITUTE CLERKS	3,504	500	500	0	500	500	500
51115	4604	SUBSTITUTE TEACHER ASSISTANTS	22,333	8,700	8,500	(200)	9,500	9,500	9,500
51115	4700	SUBSTITUTE CUSTODIANS	9,353	8,000	5,000	(3,000)	5,000	5,000	5,000
51133	9999	LONGEVITY	10,950	9,300	9,700	400	10,500	11,300	11,300
51201	9999	OVERTIME	5,514	4,500	4,500	0	4,500	4,500	4,500
51302	1100	STIPENDS - PROFESSIONAL DEVELOPMENT	310	1,000	2,000	1,000	2,000	2,000	2,000
51306	5100	VACATION PAYOFF	500	0	0	0	0	0	0
51309	1100	TUTORING	4,410	2,000	2,000	0	2,000	2,000	2,000
51311	1100	STIPENDS - CURRICULUM	462	1,000	2,000	1,000	2,000	2,000	2,000
51332	9999	SICK LEAVE PAYOFF	9,024	0	0	0	0	0	0
51336	1100	CLASS COVERAGES	0	0	0	0	0	0	0
51339	1295	CLASS COVERAGES	60	400	400	0	400	400	400
51401	9999	STIPENDS	7,919	6,900	5,700	(1,200)	6,900	6,900	6,900
TOTAL SALARIES			2,310,893	2,330,800	2,256,100	(74,700)	2,380,700	2,478,500	2,589,700
52121	9999	MEDICAL	449,293	511,900	557,700	45,800	611,490	649,414	689,737
52102	9999	LIFE INSURANCE	3,362	2,700	2,600	(100)	2,723	2,904	3,095
52109	9999	MEDICAL BUYBACK	14,100	16,300	12,600	(3,700)	13,800	13,800	13,800
52103	9999	DENTAL	27,994	29,700	27,800	(1,900)	29,033	29,964	30,322
52122	9999	RETIREE HEALTH	14,825	12,800	15,000	3,200	17,600	18,656	19,775
52125	9999	RETIREE DENTAL	1,376	800	800	0	840	882	926
52203	9999	TEACHER PENSION - DEFINED BENEFIT	248,301	245,500	248,900	3,400	252,483	263,910	277,592
52213	9999	TEACHER PENSION - DEFINED CONT.	38,508	49,400	47,400	(2,000)	54,677	57,151	60,148
52207	9999	SURVIVOR'S BENEFITS	3,074	2,650	2,700	50	2,950	2,950	2,950
52208	9999	MERS - DEFINED BENEFIT	45,193	51,900	48,100	(3,800)	52,943	54,666	56,162
52218	9999	MERS - DEFINED CONTRIBUTION	4,962	4,300	4,500	200	4,642	4,574	4,699
52301	9999	FICA	33,871	34,700	32,900	(1,800)	35,416	36,371	37,208
52302	9999	MEDICARE	32,746	33,650	32,750	(900)	34,685	36,083	37,686
52501	0000	UNEMPLOYMENT	6,776	20,000	20,000	0	12,000	0	0
52710	0000	WORKER'S COMPENSATION	26,425	28,000	29,400	1,400	30,000	30,000	30,000
TOTAL BENEFITS			990,806	1,044,300	1,084,250	39,950	1,153,282	1,201,224	1,264,100
53101	0000	BUILDING AND GROUNDS MANAGMENT	31,620	30,200	33,200	3,000	34,860	36,803	38,433
53202	0000	SPEECH THERAPISTS	0	1,000	1,000	0	1,050	1,103	1,158
53203	0000	OCCUPATIONAL THERAPISTS	23,063	16,200	23,000	6,800	24,150	25,358	26,625
53205	0000	PSYCHOLOGIST	2,370	0	2,400	2,400	2,520	2,646	2,778
53208	0000	ORIENTATION AND MOBILITY SERVICES	5,117	0	0	0	0	0	0
53211	0000	PHYSICAL THERAPIST	6,557	6,000	7,000	1,000	7,350	7,718	8,103
53213	0000	OUTSIDE EVALUATIONS	0	1,500	1,500	0	1,575	1,654	1,736
53216	0000	TUTORING	0	1,500	1,500	0	1,530	1,561	1,592
53220	0000	OTHER SERVICES	0	0	0	0	0	0	0
53222	0000	WEB-BASED SUPPLEMENTAL INST.	6,833	6,500	6,500	0	6,825	7,166	7,525
53301	0000	TRAINING SERVICES/CONSULTANTS	7,080	11,000	17,900	6,900	8,000	8,400	8,820
53302	0000	TRAINING SERVICES - CURRICULUM	0	1,800	0	(1,800)	0	0	0
53303	0000	CONFERENCES/WORKSHOPS	4,804	4,000	5,500	1,500	6,550	6,601	6,654
53401	0000	AUDIT SERVICES	7,169	12,500	12,500	0	12,813	13,133	13,461
53402	0000	LEGAL SERVICES	11,271	15,000	15,000	0	15,000	15,000	15,000
53411	0000	DOCTOR	750	750	750	0	750	750	750
53406	0000	PROFESSIONAL SERVICES	5,843	7,000	4,000	(3,000)	4,140	4,285	4,436
53412	0000	DENTIST	850	850	850	0	850	850	850
53414	0000	MEDICAID SERVICES	1,892	4,000	2,500	(1,500)	2,550	2,601	2,653
53417	0000	CONTRACTED NURSING SERVICES	43,486	1,500	1,500	0	1,000	1,000	1,000
53501	0000	PAYCHEX SERVICES	0	0	0	0	0	0	0
53502	0000	OTHER TECHNICAL SERVICES	31,947	40,200	39,300	(900)	40,990	42,802	44,906
53503	0000	TEST & MATERIALS	0	0	0	0	0	0	0
53705	0000	SHIPPING AND POSTAGE	1,034	1,000	1,200	200	1,230	1,261	1,292
53706	0000	FOOD AND CATERING	468	500	500	0	600	600	600
EDUCATIONAL & TECHNICAL SERVICES			392,132	463,000	477,600	14,600	474,333	481,190	489,373

			ACTUAL FY 19	BUDGET FY 20	PROPOSED FY 21	INCREASE (DECREASE)	EXTENDED FORECAST FY 22	FY 23	FY 24
54201	0000	RUBBISH REMOVAL	0	200	200	0	210	221	232
54202	0000	SNOW REMOVAL	0	8,000	8,000	0	8,000	8,000	8,000
54205	0000	PEST CONTROL SERVICES	492	500	500	0	513	525	538
54310	0000	MAINTENANCE AND REPAIRS - ONE TIME	21,529	21,400	21,400	0	21,935	22,463	23,045
54310	0000	CAPITAL EXPENDITURES	0	22,500	46,300	23,800	71,500	98,200	102,000
54311	0000	MAINT & REPAIRS - EQUIPMENT	9,996	8,900	8,900	0	9,102	9,308	9,518
54320	0000	TECH RELATED REPAIRS AND MAINTENANCE	6	1,000	1,000	0	1,025	1,051	1,077
54321	0000	MAINT AND REPAIR - ELECTRICAL	750	1,000	1,000	0	1,025	1,051	1,077
54322	0000	MAINT AND REPAIR - HVAC	5,802	6,000	6,000	0	6,150	6,304	6,461
54324	0000	MAINT AND REPAIR - PLUMBING	7,349	5,000	7,000	2,000	7,175	7,354	7,538
54402	0000	WATER	5,851	5,000	5,900	900	6,048	6,199	6,354
54403	0000	TELEPHONE EXPENSE	4,651	3,800	4,700	900	4,818	4,938	5,061
54405	0000	SEWAGE	800	1,300	1,000	(300)	1,025	1,051	1,077
54407	0000	INTERNET CONNECTIVITY	1,035	0	2,000	2,000	2,050	2,101	2,154
54602	0000	EQUIPMENT - LEASED	13,064	12,100	3,800	(8,300)	1,025	1,051	1,077
54902	0000	ALARM AND FIRE SAFETY SERVICES	2,439	1,000	2,500	1,500	2,563	2,627	2,692
54902	0000	PURCHASED PROPERTY SERVICES	73,766	97,700	120,200	22,500	144,162	172,462	177,902
55110	0000	TRANSPORTATION - STATE	96,617	96,000	156,000	60,000	160,680	165,191	170,147
55111	0000	TRANSPORTATION	517,405	544,200	521,800	(22,400)	537,454	553,578	560,185
55201	0000	PROPERTY/LIABILITY	18,200	19,200	19,200	0	21,120	23,232	25,555
55401	0000	ADVERTISING COSTS	1,031	1,200	1,200	0	1,230	1,261	1,292
55610	0000	TUITIONS - PUBLIC	0	45,000	0	(45,000)	45,000	45,000	45,000
55630	0000	TUITIONS - PRIVATE	0	0	0	0	0	0	0
55660	0000	CHARTER SCHOOL TUITIONS	0	0	0	0	0	0	0
55803	0000	TRAVEL - NON TEACHER	0	500	500	0	500	500	500
55809	0000	TRAVEL - TEACHERS	69	200	200	0	200	200	200
55809	0000	TRAVEL - OTHER	705	0	0	0	0	0	0
55809	0000	OTHER PURCHASED SERVICES	534,027	706,300	698,000	(7,400)	768,184	788,862	802,880
56101	0000	GENERAL CLASSROOM SUPPLIES	17,217	17,400	17,900	500	18,258	18,623	18,996
56101	0000	GENERAL SUPPLIES - SCHOOL OFFICE	2,733	2,900	3,000	100	3,473	3,547	3,623
56101	0000	LIBRARY SUPPLIES	439	300	300	0	315	331	347
56101	0000	CURRICULUM MATERIALS	2,853	1,500	1,500	0	1,500	1,500	1,500
56101	0001	KINDERGARTEN SUPPLIES	1,119	1,400	1,200	(200)	1,224	1,248	1,273
56101	0002	PRE-K SUPPLIES	804	800	800	0	3,000	3,060	3,121
56101	0009	LANGUAGE ARTS SUPPLIES	1,136	1,200	1,200	0	1,224	1,248	1,273
56101	0011	MATH SUPPLIES	346	1,000	0	(1,000)	0	0	0
56101	0012	SCIENCE SUPPLIES	8,362	9,100	8,800	(300)	8,010	8,020	8,031
56101	0013	SOCIAL STUDIES SUPPLIES	0	0	0	0	0	0	0
56101	0200	ART SUPPLIES	1,288	1,800	1,800	0	1,836	1,873	1,910
56101	1100	HEALTH SUPPLIES	0	300	300	0	306	312	318
56101	1200	PHYSICAL EDUCATION SUPPLIES	1,435	1,500	1,500	0	1,530	1,561	1,592
56101	1600	MUSIC SUPPLIES	3,897	2,000	2,000	0	2,040	2,081	2,122
56101	2103	SUPPLIES - SPECIAL ED	1,216	1,400	1,300	(100)	1,326	1,353	1,380
56115	0000	MEDICAL SUPPLIES	0	0	0	0	0	0	0
56209	0000	FUEL OIL	67,904	55,000	70,000	15,000	71,750	73,544	75,382
56211	0000	MAINTENANCE SUPPLIES	2,485	2,000	2,500	500	2,563	2,627	2,692
56215	0000	ELECTRICITY	36,461	33,000	38,200	5,200	39,155	40,134	41,137
56218	0000	ELECTRICAL SUPPLIES	244	500	400	(100)	410	420	431
56219	0000	CUSTODIAL SUPPLIES	13,295	12,000	13,500	1,500	13,838	14,183	14,538
56401	0000	TEXTBOOKS	0	15,000	30,000	15,000	30,000	30,000	30,000
56402	0000	LIBRARY BOOKS	15	800	800	0	820	841	862
56404	0000	SUBSCRIPTIONS AND PERIODICALS	1,528	2,300	2,300	0	2,358	2,416	2,477
56405	0000	TEXTBOOKS - NON-PUBLIC	55	300	300	0	500	500	500
56407	0000	WEB BASED SOFTWARE	0	100	100	0	103	105	108
56409	0000	ELECTRONIC TEXTBOOKS	970	700	700	0	714	728	743
56501	0000	TECHNOLOGY RELATED SUPPLIES	7,084	5,000	4,700	(300)	4,818	4,938	5,061
56501	0000	MATERIALS AND SUPPLIES	172,906	169,300	205,100	35,800	214,068	215,193	219,418
57102	0000	LAND IMPROVEMENTS	0	0	500	500	513	525	538
57305	0000	EQUIPMENT	9,674	3,400	4,500	1,100	4,075	4,552	4,231
57306	0000	CLASSROOM FURNITURE	6,285	0	0	0	2,000	2,000	2,000
57309	0000	TECHNOLOGY RELATED HARDWARE	17,903	15,500	21,348	5,848	16,907	16,981	17,055
57311	0000	TECHNOLOGY SOFTWARE	1,525	4,900	4,900	0	5,083	5,210	5,340
57311	0000	EQUIPMENT AND TECHNOLOGY	35,387	23,800	31,248	7,448	28,577	29,267	29,164
58101	0000	PROFESSIONAL ORGANIZATION FEES	664	3,200	3,300	100	3,383	3,467	3,554
58102	0000	OTHER DUES AND FEES	168	300	300	0	409	417	426
58103	0000	BANK SERVICE CHARGES	0	0	0	0	0	0	0
58201	0000	HEALTH CARE TAX	0	2,300	2,300	0	2,500	2,500	2,500
58201	0000	DUES AND FEES	832	5,800	6,000	200	6,291	6,384	6,480
TOTAL			4,370,839	4,541,000	4,679,396	39,396	4,866,596	5,073,183	5,278,016

Section 4

Explanation of Proposed Resolutions

Explanation of Proposed Resolutions

Property Valuations Reserve

To stabilize the costs associated with property revaluations. This resolution prevents the Town from having to budget over \$100,000 every 9 years and approximately \$45,000 every 3 years by carrying over unspent funds at the end of each fiscal year.

Contingency Reserve

Some years no significant unplanned events occur that would necessitate the use of the Contingency account and other years \$30 or \$40 thousand may not be enough. By authorizing this Resolution, any unspent funds will carry over and be held in reserve allowing the Town Council to be more conservative in budgeting future years.

Capital Project Fund Transfer

This resolution authorizes the transfer of money from the Capital Project Fund or Fund Balance Reserved for Capital to cover expenses budgeted in the General Fund specifically for Capital (included in the Capital budget).

Student Population Change Reserve

The resolution pertaining to the Student Population Change Reserve is to ADD \$228,854 to the reserve to fund future increases in the Foster-Glocester Regional School's appropriation directly associated with the increase in student population. This Resolution is requested to stabilize funding of annual changes in student population.

Tax Anticipation Notes/Lines of Credit

This Resolution authorizes short-term borrowing to solve cash/flow problems should they develop.

Tax Resolution

This lengthy resolution accomplishes the following:

- Authorizes the tax levy at a sum not less than an amount and not more than an amount, depending on how property valuations convert to the tax levy, to fund the expenditures approved at the Financial Town Meeting.
- Defines the legal property valuation date as December 31, 2019
- Establishes the dates that taxes are due in the 2021 fiscal year and states the penalty interest rate for delinquent taxes. The Town uses the rate of 12% per year. The State allows a maximum interest rate of 18%
- Indicates that the Tax Collector will follow State Law related to Tax Sales for delinquent accounts on assessed valuations as of December 31, 2018 to collect unpaid taxes.
- Establishes a “bad check charge” of \$30 for returned checks.