

TOWN OF FOSTER

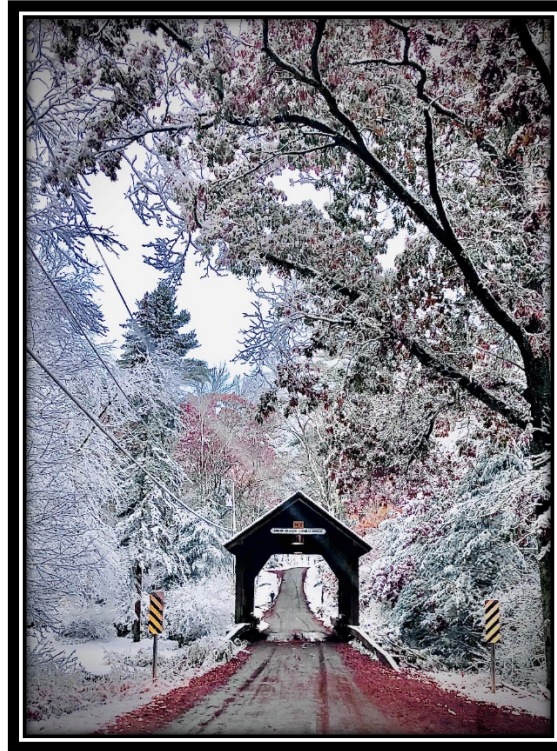


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Adopted Municipal Budget

2021-2022

Financial Town Meeting Approved Budget

June 15, 2021

**TOWN OF FOSTER
FINANCIAL TOWN MEETING
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2021-2022 FYE**

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Section 1

Budget Discussion & Analysis

(As presented at the Financial Town Meeting)

TOWN OF FOSTER BUDGET DISCUSSION & ANALYSIS 2021-2022 FYE

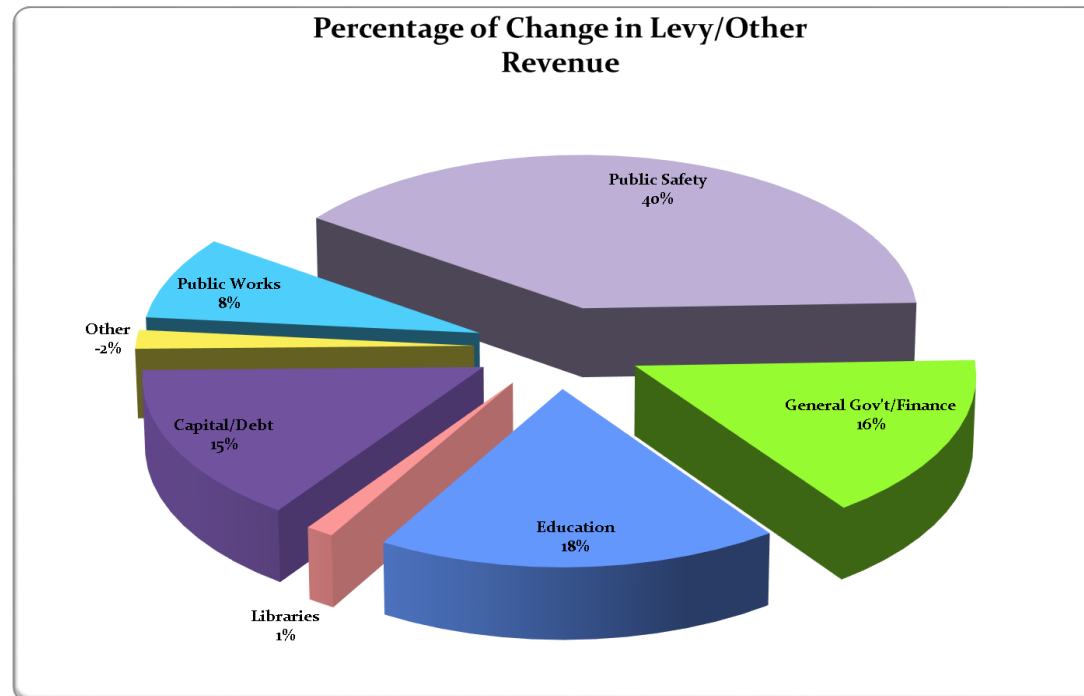
This Discussion and Analysis of the Town of Foster's budget has been prepared to assist the voters. This narrative overview and analysis of the budget is intended for the fiscal year ending June 30, 2022.

BUDGET OVERVIEW FOR 2022

REVENUE CHANGES & ASSUMPTIONS

- Under RI General Law 44-5-2, the current year's budget cannot exceed the maximum tax levy of \$12,889,815, which would result in an increase of 4.00% from 2021. 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 \$321,908 overall including the motor vehicle levy from the previous year.
- The property tax levy for the 2021/2022 budget includes motor vehicles at a tax rate of \$30.00 per \$1,000 of assessed valuation and an adjustment for the State's motor vehicle phase-out, exempting the first \$5,000 of the vehicle assessment. **This is a savings of \$5 per thousand with an increase in the exemption of \$1,000; therefore, tax assessed on most motor vehicles will be less than the previous year.** 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 2021 and expected to be collected in 2022.

- The account titled “Current Year Taxes Uncollectible” reflects 3.75% of the current year levy assuming a 96.25% 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 96.25%.
- 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 2022. 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

- 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 increased to 13.11% from 12.85% for Municipal Employees and increased to 30.48% from 29.86% for Police Officers.

DEPARTMENTAL CONSIDERATIONS

The proposed budget includes an increase of \$477,638 in operating expenditures from the 2021 adopted FTM budget. This increase is primarily due to additional funding requests in the following departments: Planning, \$37,072; Public Works, \$47,689; Public Safety, \$85,281; Other Public Safety, 111,438; Long-term Debt and Obligations, \$65,000; and Education, \$89,964.

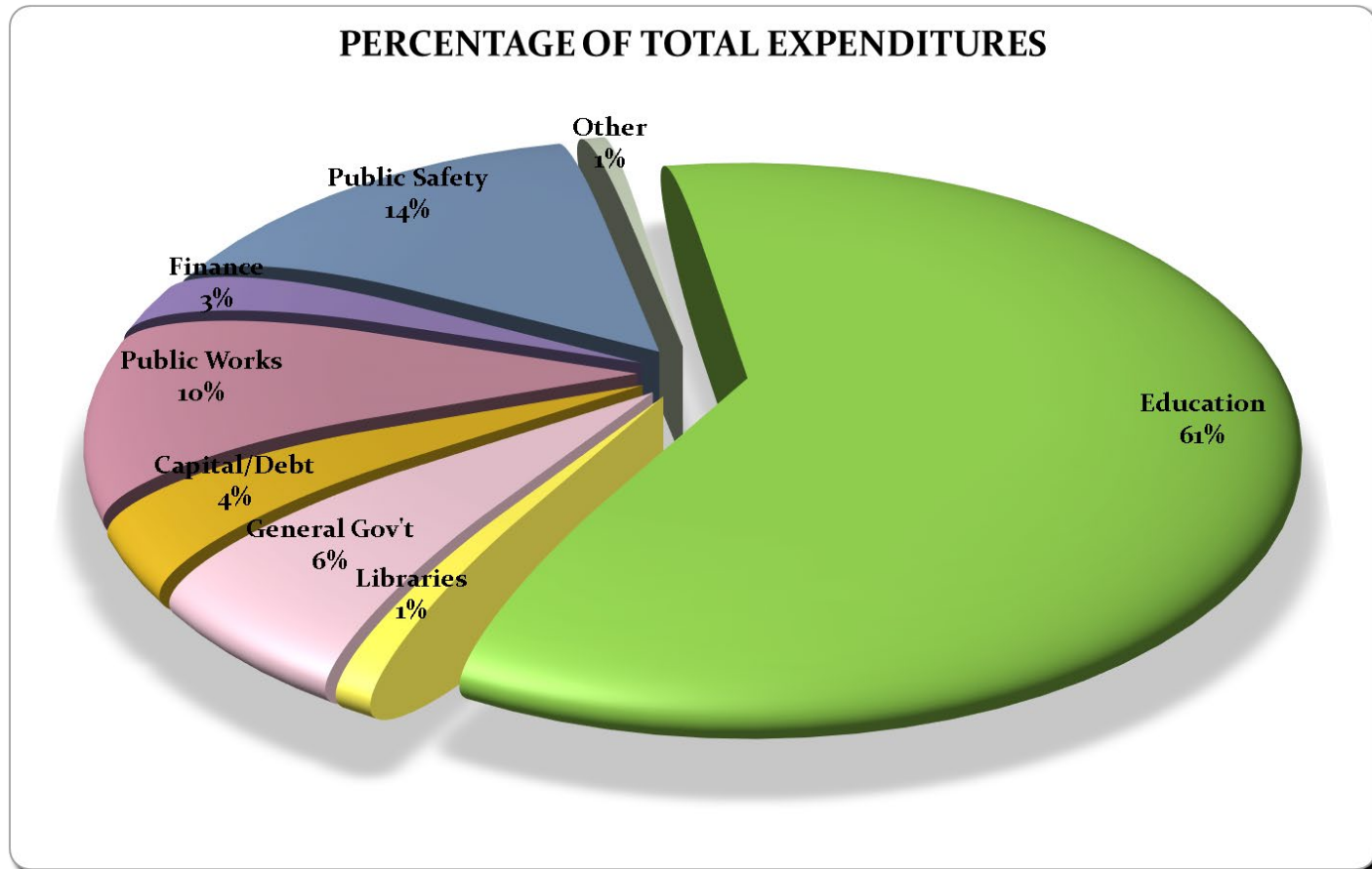
- The increase in budgeted expenditures in Planning is primarily due to the increase in the Planner’s position from part-time to full-time.
- The increase in the Department of Public Works is primarily due to an increase in maintenance of buildings and grounds including the Recreation Complex, parts and repairs on aging vehicles, fuel, and trash removal and tipping fees.
- The increase in Public Safety is primarily due to anticipated overtime and benefit increases.
- The increase in Other Public Safety is due to an increase in appropriation for each of the three volunteer Fire Companies and the Ambulance Corps.

- The increase in Long-term Debt and Obligations is to offset costs associated with the planning of the Police Station and possible issuance of General Obligation Bonds. If the Resolution for the Bond fails, the funds will be used for planning for relocation of Police and Dispatch personnel.
- The Paine School requested a 4% increase in the Town's appropriation for the 2022 fiscal year. Additional information on the local school budget is included in Section 3 of this document.
- The increase in the operating budget for the FG Regional School is approximately 6.14% including the student population shift impact of \$68,223. The FG Regional School appropriation for debt *decreased* by \$41,917 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 \$48,786 due to the funds related to the student population shift budgeted in the prior year.

As of June 30, 2021, the Town will have a committed fund balance for "student population change" of \$405,575 to assist the Town in funding significant increases in appropriations in the year they occur. As stated above, this proposed budget for the 2022 fiscal year includes the use of this reserve of \$68,223; therefore, the total remaining funds committed for future student population changes will be \$337,352 at the end of June 30, 2022.

The Foster-Glocester Regional School's budget was adopted at their FTM held on March 16, 2021. The appropriation is fixed and cannot be adjusted.

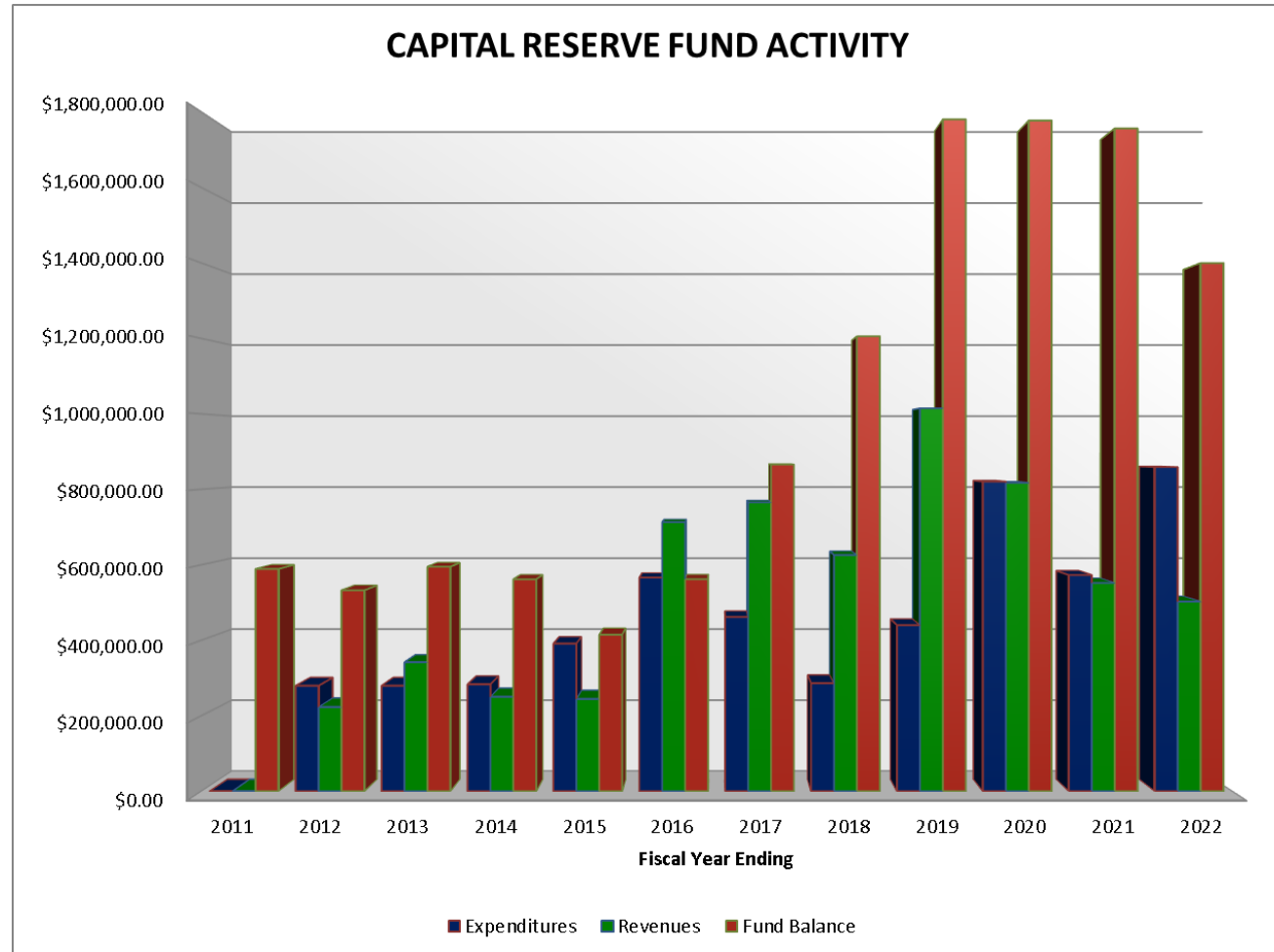
The allocation of total budgeted operating expenditures by function is as follows:



CAPITAL

Capital Project Example of planned +/-or ongoing	Amount Budgeted in 2022	Current C/O of over Reserves from 2021 and Prior – Est.	Other Funding Sources
Purchase of vehicles 1-2 for Building & Zoning, Assessor, Social Services Director and others as needed	\$ 20,000	\$15,000	Trade-in of current vehicles if practical
Ongoing rotation of Fleet for Officers – includes lease payment of previous transactions	\$ 59,500	\$30,000	\$22,500 from public safety restricted funds
Public Works - Roads	\$180,000	\$72,000	
Public Works – Equipment lease payment on master lease for several items and lease/purchase of 6-wheel dump, other equip	\$114,000	\$35,000	Possible lease agreement
Public Works – Maint. Of Bldgs & Grounds for Wash Bay and Garage	\$35,000	\$87,600	
Recreation Field Phase II	\$137,500	\$112,500	\$400,000 DEM Grant Funds Additional funds to come from Payment in-lieu funds reserved for Open Space and Recreation
Engineering Board to be used for Capital ongoing planning for replacement of Fleet for Fire Companies and Ambulance Corps	\$125,000	\$150,600	Possible trade-ins
Education – Facilitate continuation of the Foster School Department’s Capital Plan	\$0	\$141,523	\$188,047 Housing Aid from Capital Projects Fund

- 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 \$210,427 additional transfer to improve the financial stability of the Capital Reserve Fund. Each year, the Town's capital improvement needs significantly outweighs the contributions into the 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 3.39% of the proposed fiscal year 2022 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 \$1,407,415. 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 assessed 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 - \$23.79 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 less a \$4,000 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 - \$21.35 per \$1,000 of assessed valuation for real estate
 - Tangible Personal Property - \$29.37 per \$1,000 of assessed valuation for tangible personal property
 - Motor Vehicle - \$30.00 per \$1,000 of assessed valuation for motor vehicle net of a \$5,000 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 \$0.05 per \$1,000 of assessed valuation.

Section 2

Proposed Budget

**FTM Adopted
(June 15, 2021)**

***** 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	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022
TOWN CLERK SALARY	\$52,724	\$53,779	\$53,779	\$58,000	\$58,000	\$60,000	\$2,000	*****
DEPUTY CLERK SALARY	\$37,488	\$38,760	\$38,760	\$40,500	\$40,500	\$42,500	\$2,000	
CANVASSING WAGES	\$0	\$0	\$0	\$0	\$2,600	\$4,800	\$2,200	
TOWN HALL ADMINISTRATIVE CLERKS	\$81,521	\$91,538	\$89,754	\$91,538	\$91,414	\$93,701	\$2,287	
COUNCIL STIPENDS	\$0	\$0	\$0	\$9,125	\$9,125	\$9,125	\$0	
LONGEVITY	\$2,012	\$2,073	\$2,073	\$2,073	\$2,120	\$2,568	\$448	
ACTIVE MEDICAL INSURANCE	\$33,382	\$36,565	\$36,588	\$40,221	\$46,855	\$51,284	\$4,429	
ACTIVE DENTAL INSURANCE	\$2,180	\$2,389	\$2,102	\$2,110	\$2,225	\$2,221	(\$4)	
PAYROLL TAXES	\$12,480	\$14,240	\$13,172	\$15,395	\$15,970	\$16,447	\$477	
LIFE INSURANCE	\$239	\$250	\$239	\$250	\$250	\$250	\$0	
STATE DEFINED CONTRIBUTION (TIAA)	\$899	\$1,862	\$1,823	\$1,921	\$1,920	\$1,983	\$63	
OTHER BENEFITS-WORKERS' COMP	\$0	\$3,220	\$3,012	\$3,220	\$2,500	\$2,500	\$0	
STATE DEFINED BENEFIT (MERS)	\$21,283	\$19,043	\$18,859	\$22,765	\$22,756	\$24,010	\$1,254	
OPEB ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PURCHASED SERV.-SOLICITOR	\$62,500	\$62,500	\$62,500	\$67,500	\$67,500	\$67,500	\$0	
PURCHASED SERV.-PROBATE JUDGE	\$3,083	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	
PURCHASED SERV.-CANVASSERS	\$5,638	\$5,400	\$5,175	\$5,400	\$2,800	\$2,800	\$0	
PURCHASED SERV.-ELECTION	\$80	\$6,840	\$5,575	\$1,750	\$7,700	\$2,000	(\$5,700)	
PURCHASED SERV.-MUNICIPAL CODE UPDATE	\$3,758	\$3,500	\$1,677	\$3,500	\$3,500	\$3,500	\$0	
PURCHASED SERV.-PROFESSIONAL SERVICES	\$24,725	\$7,875	\$7,721	\$9,951	\$8,051	\$8,129	\$78	
PURCHASED SERV.-COPIER MAINTENANCE	\$1,988	\$1,000	\$792	\$1,000	\$1,000	\$1,000	\$0	
PURCHASED SERV.-VAULT STORAGE	\$1,937	\$3,500	\$5,323	\$3,500	\$3,500	\$4,500	\$1,000	
MATERIALS & SUPPLIES-GENERAL GOVERNMENT	\$4,682	\$5,200	\$3,592	\$4,700	\$3,200	\$4,480	\$1,280	
MATERIALS & SUPPLIES-CANVASSERS	\$311	\$1,450	\$1,275	\$1,050	\$1,700	\$950	(\$750)	
MATERIALS & SUPPLIES EXP-VAULT	\$41	\$1,000	\$0	\$1,100	\$1,100	\$1,500	\$400	
SOFTWARE LICENSES	\$6,869	\$11,060	\$12,150	\$12,500	\$20,708	\$29,318	\$8,610	
INSURANCE	\$108,641	\$64,900	\$74,116	\$75,000	\$76,500	\$80,000	\$3,500	

UTILITIES-TELEPHONE	\$27,351	\$6,286	\$3,853	\$4,000	\$4,000	\$4,000	\$0		*****
UTILITIES-HEATING FUEL	\$4,074	\$1,303	\$1,356	\$1,500	\$2,350	\$2,350	\$0		*****
UTILITIES-ELECTRICITY	\$24,579	\$3,000	\$5,193	\$5,500	\$5,700	\$5,700	\$0		*****
TOWN COUNCIL-CONTINGENCY	\$42,937	\$45,000	\$39,257	\$42,000	\$42,000	\$42,000	\$0		*****
OTHER OPERATIONAL EXP	\$3,801	\$600	\$3,500	\$1,200	\$1,200	\$600	(\$600)		
OTHER OPERATIONAL EXP-EDUCATION	\$735	\$2,005	\$2,034	\$2,065	\$2,065	\$2,065	\$0		
OTHER OPERATIONAL EXP-ADVERTISING	\$1,007	\$1,900	\$509	\$1,900	\$1,900	\$1,000	(\$900)		
OTHER OPERATIONAL EXP-EQUIPMENT	\$0	\$0	\$0	\$2,500	\$3,000	\$3,000	\$0		
OTHER OPERATIONAL EXP-CONSERVATION COMM	\$603	\$1,450	\$1,099	\$1,450	\$1,450	\$1,450	\$0		*****
OTHER OPERATIONAL EXP-LAND TRUST	\$0	\$2,655	\$0	\$0	\$3,455	\$6,488	\$3,033		*****
CLAIMS & SETTLEMENTS-PROVIDENCE WATER	\$0	\$0	\$0	\$0	\$0	\$0	\$0		*****
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
10-GENERAL GOVERNMENT	\$573,548	\$505,943	\$500,658	\$539,984	\$564,414	\$589,519	\$25,105	\$589,519	4.65%

SOFTWARE LICENSES-Assessor	\$11,637	\$13,500	\$11,528	\$14,000	\$13,500	\$13,767	\$267		
REVALUATION	\$14,000	\$10,000	\$10,000	\$11,000	\$14,000	\$17,000	\$3,000		
OTHER OPERATIONAL EXP-Assessor	\$1,930	\$1,400	\$1,050	\$1,400	\$1,575	\$1,625	\$50		
OTHER OPERATIONAL EXP-EDUCATION-Assessor	\$570	\$800	\$700	\$800	\$1,195	\$1,195	\$0		
FEDERAL GRANT - INDIRECT COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
11-Finance	\$306,257	\$353,115	\$311,214	\$368,814	\$375,503	\$391,372	\$15,869	\$391,372	4.30%

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	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
COMPENSATION-HUMAN SERV DIRECTOR	\$20,426	\$20,835	\$20,835	\$23,000	\$23,000	\$23,690	\$690		20 hrs
PAYROLL TAXES	\$1,563	\$1,594	\$1,594	\$1,760	\$1,760	\$1,812	\$52		
LIFE INSURANCE	\$48	\$50	\$48	\$50	\$50	\$50	\$0		
STATE DEFINED CONTRIBUTION (TIAA)	\$106	\$209	\$208	\$230	\$230	\$237	\$7		
OTHER BENEFITS-WORKERS' COMP	\$0	\$920	\$920	\$920	\$570	\$570	\$0		*****
STATE DEFINED BENEFIT (MERS)	\$2,497	\$2,132	\$2,131	\$2,726	\$2,725	\$2,869	\$144		
ACTIVE MEDICAL INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
ACTIVE DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
PURCHASED SERV.-COPIER MAINTENANCE	\$0	\$300	\$291	\$320	\$320	\$320	\$0		*****
UTILITIES-TELEPHONE	\$0	\$93	\$60	\$480	\$480	\$480	\$0		*****
UTILITIES-HEATING FUEL	\$0	\$326	\$275	\$500	\$300	\$300	\$0		*****
UTILITIES-ELECTRICITY	\$0	\$750	\$826	\$850	\$900	\$900	\$0		*****
GATEWAY	\$0	\$3,250	\$3,250	\$3,250	\$3,250	\$3,500	\$250		
COMPREHENSIVE COMMUNITY ACTION	\$13,000	\$13,000	\$13,000	\$14,000	\$14,000	\$14,000	\$0		
CAST	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0		
SOJOURNER HOUSE	\$400	\$400	\$400	\$400	\$400	\$400	\$0		
OTHER OPERATION EXP	\$190	\$425	\$395	\$425	\$425	\$475	\$50		
OTHER OPERATIONS-EDUCATION/MEMBERSHIP	\$550	\$605	\$605	\$605	\$605	\$605	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
12-Social Services	\$38,780	\$45,889	\$44,838	\$49,516	\$49,015	\$50,208	\$1,193	\$50,208	2.41%

14-PLANNING (now includes planning, bldg/zoning- formerly depts 12,13)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
PLANNER SALARY	\$38,065	\$37,885	\$37,885	\$38,643	\$46,436	\$67,200	\$20,764		FT 35 hrs
ACTIVE MEDICAL BUYBACK	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500		
PAYROLL TAXES-planner	\$2,912	\$2,898	\$2,898	\$2,956	\$3,553	\$5,141	\$1,588		
LIFE INSURANCE-planner	\$28	\$50	\$64	\$50	\$50	\$50	\$0		
STATE DEFINED CONTRIBUTION (TIAA)-planning	\$189	\$379	\$379	\$387	\$465	\$672	\$207		
STATE DEFINED BENEFIT (MERS)-planning	\$4,485	\$3,876	\$3,875	\$4,579	\$5,503	\$8,138	\$2,635		
PURCHASED SERV.-PROFESSIONAL SERVICES-planning	\$324	\$4,000	\$895	\$4,900	\$4,500	\$4,900	\$400		
SOFTWARE LICENSES-planning	\$0	\$1,500	\$1,500	\$3,900	\$4,650	\$3,900	(\$750)		
UTILITIES-TELEPHONE	\$0	\$419	\$60	\$60	\$60	\$60	\$0		*****
UTILITIES-HEATING FUEL	\$0	\$326	\$670	\$500	\$300	\$300	\$0		*****
UTILITIES-ELECTRICITY	\$0	\$750	\$826	\$850	\$900	\$900	\$0		*****
OTHER OPERATION EXP-planning	\$131	\$750	\$640	\$800	\$800	\$800	\$0		
OTHER OPERATIONS-EDUCATION-planner	\$80	\$560	\$322	\$560	\$670	\$560	(\$110)		
OTHER OPERATION EXP-ADVERTISING-planner	\$1,670	\$750	\$3,296	\$800	\$800	\$1,600	\$800		
DIRECTOR OF BUILDING/ZONING SALARY	\$18,600	\$37,662	\$23,027	\$38,415	\$38,415	\$42,000	\$3,585		24 hrs
COMPENSATION-PLUMB/MECH INSPECTOR	\$3,600	\$3,600	\$3,850	\$4,800	\$4,800	\$5,280	\$480		
COMPENSATION-ELECTRICAL INSPECTOR	\$3,600	\$3,600	\$3,600	\$4,800	\$4,800	\$5,280	\$480		
PAYROLL TAXES-B&Z	\$1,423	\$2,881	\$1,762	\$2,939	\$3,673	\$4,021	\$348		
LIFE INSURANCE-B&Z	\$0	\$50	\$0	\$50	\$50	\$50	\$0		
STATE DEFINED CONTRIBUTION (TIAA)-B&Z	\$0	\$377	\$0	\$384	\$384	\$420	\$36		
OTHER BENEFITS-WORKERS' COMP	\$0	\$920	\$920	\$920	\$1,140	\$1,140	\$0		*****
STATE DEFINED BENEFIT (MERS)-B&Z	\$0	\$3,853	\$0	\$4,552	\$4,552	\$5,086	\$534		
PURCHASED SERV-PROF SERV-B&Z	\$1,533	\$0	\$0	\$0	\$0	\$0	\$0		
SOFTWARE LICENSES-B&Z	\$2,000	\$2,125	\$2,000	\$2,175	\$2,125	\$5,000	\$2,875		
OTHER OPERATION EXP-B&Z	\$1,533	\$750	\$1,422	\$1,000	\$1,000	\$1,000	\$0		
OTHER OPERATIONS-EDUCATION-B&Z	\$0	\$600	\$0	\$1,200	\$1,200	\$1,600	\$400		
INSPECTORS' TRAVEL-B&Z	\$1,040	\$2,000	\$1,512	\$2,200	\$2,200	\$3,300	\$1,100		
OTHER OPERATION EXP-ADVERTISING-B&Z	\$0	\$250	\$0	\$2,000	\$1,600	\$1,800	\$200		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14-Planning	\$81,213	\$112,811	\$91,403	\$124,420	\$134,626	\$171,698	\$37,072	\$171,698	29.80%

15-LIBRARIES	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
LIBRARIES OF FOSTER	\$150,842	\$155,842	\$155,842	\$157,842	\$160,980	\$167,341	\$6,361		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15-Libraries	\$150,842	\$155,842	\$155,842	\$157,842	\$160,980	\$167,341	\$6,361	\$167,341	4.03%

20-PUBLIC WORKS (now includes includes dpw and refuse removal-formerly depts 24,19)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022
DPW DIRECTOR SALARY	\$54,905	\$55,361	\$55,361	\$62,000	\$62,000	\$63,860	\$1,860	*****
COMPENSATION-DPW GENERAL SALARIES	\$280,358	\$290,285	\$284,243	\$298,285	\$302,827	\$317,054	\$14,227	
COMPENSATION-UNIFORM STIPEND	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
LONGEVITY	\$17,393	\$17,892	\$19,103	\$16,180	\$16,530	\$17,454	\$924	
DPW - OVERTIME	\$9,892	\$5,000	\$5,053	\$5,000	\$6,000	\$6,000	\$0	
DPW - SNOW OVERTIME	\$23,030	\$25,000	\$19,023	\$36,000	\$36,000	\$36,000	\$0	
ACTIVE MEDICAL INSURANCE	\$73,459	\$78,837	\$63,155	\$86,720	\$96,400	\$81,678	(\$14,722)	
ACTIVE MEDICAL BUYBACK	\$1,250	\$1,500	\$1,500	\$1,500	\$2,500	\$4,000	\$1,500	
ACTIVE DENTAL INSURANCE	\$4,797	\$5,148	\$4,659	\$4,547	\$4,520	\$3,541	(\$979)	
PAYROLL TAXES	\$28,567	\$30,220	\$28,174	\$32,447	\$32,216	\$33,803	\$1,587	
UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LIFE INSURANCE	\$311	\$350	\$323	\$350	\$350	\$350	\$0	
STATE DEFINED CONTRIBUTION (TIAA)	\$1,236	\$3,636	\$2,335	\$3,847	\$3,751	\$3,851	\$100	
OTHER BENEFITS-WORKERS' COMP	\$0	\$30,800	\$30,800	\$32,000	\$34,521	\$35,000	\$479	
STATE DEFINED BENEFIT (MERS)	\$42,139	\$37,190	\$33,812	\$45,580	\$44,452	\$46,630	\$2,178	
OPEB ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PURCHASED SERVICES-PROFESS SERV	\$12,243	\$18,950	\$33,401	\$49,450	\$49,450	\$49,450	\$0	
PURCHASED SERVICES-SERVICE CONTRACTS	\$0	\$5,100	\$3,393	\$6,000	\$7,000	\$7,000	\$0	
PURCHASED SERVICES-RENTAL EQUIPMENT	\$843	\$2,500	\$0	\$2,500	\$2,500	\$5,200	\$2,700	+2700 from rec
PURCHASED SERVICES-UNIFORMS	\$2,044	\$5,000	\$4,581	\$5,000	\$5,000	\$7,280	\$2,280	*****
MATERIALS & SUPPLIES	\$2,836	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	
MAINTENANCE-BUILDINGS & GROUNDS	\$49,763	\$65,000	\$63,661	\$75,000	\$75,000	\$67,000	(\$8,000)	moved below
MAINTENANCE-BUILDINGS & GROUNDS-Recreation Fields	\$0	\$0	\$0	\$0	\$0	\$12,100	\$12,100	+4100 from rec
VEHICLE OPERATIONS-FUEL AND LUBE OIL	\$39,854	\$50,000	\$34,463	\$40,000	\$40,000	\$50,000	\$10,000	*****
VEHICLE OPERATIONS-PARTS AND REPAIRS	\$81,711	\$81,000	\$79,871	\$81,000	\$75,000	\$75,000	\$0	
VEHICLE OPERATIONS-TIRES	\$3,254	\$7,000	\$4,582	\$7,000	\$7,000	\$7,000	\$0	
WELDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GRADER AND PLOW BLADES	\$1,692	\$0	\$0	\$0	\$0	\$0	\$0	
UTILITIES-TELEPHONE	\$0	\$1,379	\$2,448	\$4,000	\$2,900	\$2,900	\$0	
UTILITIES-HEATING FUEL	\$3,577	\$4,698	\$4,074	\$5,500	\$4,000	\$4,000	\$0	
UTILITIES-ELECTRICITY	\$0	\$14,100	\$10,785	\$14,100	\$12,100	\$12,100	\$0	
SNOW REMOVAL-RAW MATERIALS-SAND AND SALT	\$65,230	\$72,000	\$37,409	\$72,000	\$72,000	\$72,000	\$0	
OTHER OPERATIONS EXP.	\$2,120	\$2,500	\$1,624	\$2,500	\$2,500	\$2,500	\$0	

OTHER OPERATIONS-EDUCATION	\$0	\$300	\$175	\$300	\$300	\$300	\$0		
OTHER OPERATIONS EXP-ASPHALT MIX	\$10,693	\$8,000	\$6,137	\$9,000	\$9,000	\$7,500	(\$1,500)		
OTHER OPERATIONS EXP-GRAVEL	\$30,330	\$37,000	\$21,301	\$40,000	\$40,000	\$45,000	\$5,000		
OTHER OPERATIONS EXP-STONE	\$7,787	\$6,000	\$9,168	\$8,000	\$8,000	\$8,000	\$0		
OTHER OPERATIONS EXP-ROAD SIGNS	\$588	\$3,000	\$3,422	\$2,000	\$3,000	\$3,000	\$0		
OTHER OPERATIONS EXP-OTHER ROAD MATERIALS	\$1,000	\$2,000	\$20,725	\$2,000	\$4,000	\$4,000	\$0		
OTHER OPERATIONS EXP-PIPE	\$2,896	\$3,000	\$1,377	\$3,000	\$3,000	\$4,000	\$1,000		
OTHER OPERATIONS EXP-EQUIPMENT	\$10,787	\$12,750	\$28,841	\$12,000	\$12,000	\$8,000	(\$4,000)		
OTHER OPERATIONS EXP-SAFTY	\$1,373	\$1,000	\$831	\$1,000	\$1,000	\$1,000	\$0		
BRIDGE REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TRASH REMOVAL AND RECYLCING	\$237,477	\$244,428	\$244,428	\$251,760	\$259,094	\$272,049	\$12,955		
TIPPING FEES-RI RESOURCE RECOVERY	\$81,555	\$91,988	\$91,666	\$94,000	\$94,000	\$102,000	\$8,000		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
20-Public Works	\$1,188,490	\$1,321,412	\$1,257,404	\$1,414,066	\$1,432,411	\$1,480,100	\$47,689	\$1,480,100	3.37%

21-Parks and Recreation (formerly fund 34)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
RECREATION DIRECTOR STIPEND	\$1,600	\$800	\$800	\$1,600	\$1,600	\$2,500	\$900		
PAYROLL TAXES	\$0	\$0	\$0	\$0	\$122	\$192	\$70		
OTHER BENEFITS-WORKERS' COMP	\$0	\$0	\$0	\$0	\$81	\$81	\$0		
PURCHASED SERVICES-RENTAL EQUIPMENT	\$680	\$1,000	\$660	\$1,000	\$1,300	\$0	(\$1,300)	-500 to activities	
MATERIALS & SUPPLIES	\$1,045	\$1,000	\$956	\$1,000	\$1,500	\$1,500	\$0	-2700 to DPW	
MAINTENANCE-BUILDINGS AND GROUNDS	\$3,990	\$4,100	\$5,206	\$4,100	\$4,100	\$0	(\$4,100)	-4100 to DPW	
UTILITIES-TELEPHONE	\$0	\$828	\$1,078	\$1,068	\$900	\$900	\$0		*****
UTILITIES-HEATING FUEL	\$0	\$1,139	\$872	\$1,139	\$800	\$800	\$0		*****
UTILITIES-ELECTRICITY	\$0	\$3,000	\$821	\$1,400	\$800	\$800	\$0		*****
BASKETBALL - BOYS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
BASKETBALL - GIRLS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
LITTLE LEAGUE	\$3,500	\$3,500	\$3,500	\$2,500	\$2,500	\$2,000	(\$500)		
SOCCER	\$1,500	\$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	\$2,000	\$0		
SENIOR CITIZENS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
MEMORIAL DAY PARADE	\$708	\$300	\$422	\$400	\$800	\$500	(\$300)		
MAILING & ADVERTISING	\$1,421	\$1,100	\$726	\$1,100	\$1,300	\$1,200	(\$100)		
ACTIVITIES & EVENTS EXPENSE	\$6,015	\$7,000	\$4,887	\$7,000	\$6,500	\$6,500	\$0	+500 fr rental	
WOODY LOWDEN UPGRADES-STOVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TRAVEL	\$200	\$0	\$0	\$0	\$0	\$0	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
21- Parks and Recreation	\$26,659	\$32,267	\$28,428	\$31,807	\$31,803	\$26,473	(\$5,330)	\$26,473	-16.76%

30-Police 32-Dispatch (formerly 20 for police and dispatch)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022
CHIEF OF POLICE SALARY	\$101,125	\$81,690	\$81,690	\$84,000	\$84,000	\$86,250	\$2,250	
OFFICER SALARIES	\$529,238	\$500,000	\$441,599	\$499,500	\$543,460	\$525,909	(\$17,551)	
INCENTIVE PAY	\$2,250	\$3,000	\$3,250	\$3,000	\$4,500	\$2,000	(\$2,500)	
UNIFORM STIPENDS POLICE	\$16,150	\$13,500	\$11,155	\$13,500	\$13,500	\$13,500	\$0	
OVERTIME POLICE	\$174,425	\$134,500	\$113,266	\$111,595	\$118,905	\$174,516	\$55,611	
POLICE DETAIL	\$0	\$8,200	\$15,206	\$12,000	\$15,000	\$20,000	\$5,000	
POLICE DETAIL-OFFSET	(\$10,552)	(\$12,200)	(\$31,402)	(\$23,000)	(\$30,000)	(\$37,000)	(\$7,000)	
ACTIVE MEDICAL INSURANCE-Police	\$104,133	\$87,112	\$69,540	\$105,104	\$110,528	\$141,447	\$30,919	*****
ACTIVE MEDICAL BUYBACK-Police	\$11,667	\$9,708	\$12,775	\$8,600	\$10,000	\$8,200	(\$1,800)	*****
ACTIVE DENTAL INSURANCE-Police	\$7,387	\$5,672	\$4,436	\$5,506	\$5,151	\$6,111	\$960	*****
PAYROLL TAXES	\$71,006	\$57,000	\$50,514	\$54,350	\$58,487	\$59,653	\$1,166	
LIFE INSURANCE	\$658	\$450	\$375	\$450	\$450	\$450	\$0	
OTHER BENEFITS-WORKERS' COMP- Police	\$0	\$6,600	\$6,213	\$7,000	\$7,500	\$8,000	\$500	*****
STATE DEFINED BENEFIT-MERS	\$151,138	\$175,000	\$157,601	\$176,933	\$181,932	\$175,093	(\$6,839)	
OPEB ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PURCHASED SERVICES-EDUCATION	\$780	\$600	\$2,514	\$7,100	\$7,100	\$5,100	(\$2,000)	
PURCHASED SERVICES-PROFESSIONAL SERV	\$4,930	\$3,000	\$7,089	\$6,000	\$6,500	\$8,500	\$2,000	
PURCHASED SERV.-COPIER MAINTENANCE	\$0	\$1,000	\$959	\$1,000	\$1,200	\$1,200	\$0	*****
MATERIALS & SUPPLIES	\$3,645	\$2,500	\$2,753	\$2,500	\$2,500	\$2,500	\$0	
SOFTWARE LICENSES& MAINTENANCE AGREEMENTS	\$17,203	\$23,600	\$21,981	\$24,000	\$36,600	\$35,650	(\$950)	*****
VEHICLE OPERATIONS-FUEL AND LUBE OIL	\$20,809	\$29,000	\$18,054	\$25,000	\$25,000	\$22,000	(\$3,000)	
VEHICLE OPERATIONS-PARTS AND REPAIRS	\$4,548	\$10,000	\$10,087	\$11,000	\$10,000	\$10,000	\$0	
VEHICLE OPERATIONS-TIRES	\$2,125	\$2,500	\$2,454	\$3,000	\$3,000	\$3,000	\$0	
UTILITIES-TELEPHONE-Police	\$0	\$6,670	\$8,134	\$7,000	\$8,500	\$9,200	\$700	*****
UTILITIES-HEATING FUEL	\$0	\$2,905	\$2,294	\$3,300	\$2,000	\$2,200	\$200	*****
UTILITIES-ELECTRICITY	\$0	\$5,400	\$6,388	\$6,000	\$7,000	\$7,000	\$0	*****
OTHER OPERATIONS EXP.-POLICE	\$10,256	\$5,952	\$1,271	\$10,100	\$10,100	\$11,260	\$1,160	*****
OTHER OPERATIONS-State Law-Officer Reimb for Education	\$3,249	\$5,000	\$0	\$5,000	\$5,000	\$3,000	(\$2,000)	
OTHER OPERATIONS-ACCREDITATION	\$0	\$2,000	\$900	\$2,000	\$2,000	\$2,950	\$950	*****
OTHER OPERATIONS-UNIFORMS	\$2,604	\$5,000	\$9,143	\$5,000	\$5,000	\$5,000	\$0	
OTHER OPERATIONS-EQUIPMENT	\$11,858	\$5,500	\$2,796	\$6,000	\$6,000	\$6,000	\$0	
COMPENSATION-GROUP A-DISPATCHERS	\$202,079	\$208,600	\$221,263	\$219,986	\$200,706	\$203,990	\$3,284	
UNIFORMS-STIPEND-DISPATCHERS	\$0	\$1,900	\$1,900	\$1,900	\$1,425	\$1,425	\$0	

OVERTIME GROUP A-DISPATCHERS	\$32,542	\$42,000	\$34,719	\$45,000	\$33,859	\$34,648	\$789		
ACTIVE MEDICAL INSURANCE-Dispatch	\$18,717	\$50,958	\$55,650	\$53,090	\$14,790	\$37,730	\$22,940		
ACTIVE MEDICAL BUYBACK-Dispatch	\$0	\$0	\$0	\$0	\$3,000	\$0	(\$3,000)		
ACTIVE DENTAL INSURANCE-Dispatch	\$1,691	\$3,626	\$3,518	\$2,790	\$705	\$1,644	\$939		
PAYROLL TAXES	\$9,472	\$19,141	\$19,198	\$20,132	\$18,075	\$18,368	\$293		
LIFE INSURANCE	\$192	\$400	\$383	\$400	\$300	\$300	\$0		
STATE DEFINED BENEFIT CONTRIBUTION-TIAA Cref	\$378	\$1,727	\$824	\$1,509	\$1,323	\$1,355	\$32		
OTHER BENEFITS-WORKERS' COMP-Dispatch	\$0	\$3,220	\$2,220	\$3,400	\$3,400	\$3,400	\$0		
STATE DEFINED BENEFIT-MERS	\$10,162	\$17,663	\$18,301	\$17,883	\$15,677	\$16,405	\$728		
UTILITIES-TELEPHONE-Dispatchers	\$0	\$2,819	\$4,365	\$3,000	\$3,000	\$4,500	\$1,500		
OTHER OPEATION ECCP-UNIFORM-DISPATCHER	\$80	\$500	\$180	\$500	\$1,000	\$1,000	\$0		
FEDERAL GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
30-Police	\$1,515,945	\$1,533,413	\$1,395,556	\$1,552,128	\$1,558,173	\$1,643,454	\$85,281	\$1,643,454	5.49%

30-Cont'd - will be reported as part of Police (formerly 21-Animal Control)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
DOG OFFICER SALARY	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SCITUATE ANIMAL CONTROL SERVICES	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$0		
POUND FEES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0		
30-Police Cont'd	\$29,000	\$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	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
EMA DIRECTOR STIPEND	\$1,583	\$2,000	\$1,833	\$2,000	\$2,000	\$2,000	\$0		
EMA ASST DIRECTOR STIPEND	\$1,000	\$1,000	\$917	\$1,000	\$1,000	\$1,000	\$0		
AMBULANCE CORPS STIPENDS	\$19,216	\$30,000	\$16,157	\$20,000	\$0	\$0	\$0		
EMA EXPENSES	\$96	\$500	\$482	\$500	\$500	\$750	\$250		
FICA TAXES	\$0	\$230	\$0	\$230	\$230	\$230	\$0	\$3,980	EMA
SOUTH FOSTER FIRE CO.	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$80,000	\$10,000	\$80,000	South Foster
FOSTER CENTER FIRE CO.	\$62,500	\$63,000	\$63,000	\$64,000	\$64,000	\$70,000	\$6,000	\$70,000	Foster Center
MOOSUP VALLEY FIRE CO.	\$67,550	\$68,550	\$68,550	\$68,550	\$68,550	\$79,050	\$10,500	\$79,050	Moosup Valley
AMBULANCE CORPS.	\$74,000	\$74,000	\$74,000	\$79,000	\$99,000	\$178,688	\$79,688	\$178,688	Amb Corps
RADIO INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
PUBLIC SAFETY TRAINING	\$11,910	\$10,000	\$12,000	\$15,000	\$15,000	\$20,000	\$5,000		
PUBLIC SAFETY EQUIPMENT-power unit jaws of life	\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$0		
ENGINEERING BOARD	\$1,000	\$2,500	\$609	\$2,500	\$2,500	\$2,500	\$0	\$22,500	Eng. Board
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
33-Other Public Safety	\$308,855	\$331,780	\$317,548	\$322,780	\$322,780	\$434,218	\$111,438	\$434,218	34.52%

60-Long-term Debt and Obligations	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
CLAIMS & SETTLEMENTS-PROVIDENCE WATER	\$190,000	\$190,000	\$190,000	\$205,000	\$200,000	\$200,000	\$0	moved fr dept 10	*****
PLANNING POLICE STATION	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000		*****
USE OF FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		*****
40-Long-term Debt and Obligations	\$190,000	\$190,000	\$190,000	\$205,000	\$200,000	\$265,000	\$65,000	\$265,000	31.71%

Capital - Reflected as a whole but will be reported in the related department	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
CAPITAL -TOWN CLERK/TOWN WIDE	\$0	\$0	\$0	\$20,000	\$15,000	\$20,000	\$5,000		town cars
CAPITAL - FINANCE	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0		
CAPITAL - ASSESSOR	\$0	\$0	\$0	\$10,000	\$55,875	\$0	(\$55,875)		
CAPITAL - POLICE	\$81,320	\$0	\$0	\$52,500	\$59,500	\$59,500	\$0		police vehicles -
CAPITAL-P.W. HIGHWAY	\$175,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$0		paving
CAPITAL - P.W. EQUIPMENT	\$0	\$85,000	\$85,000	\$100,000	\$0	\$114,000	\$114,000		lease payment c
CAPITAL - P.W. BLDGS & GROUNDS	\$0	\$0	\$0	\$30,000	\$62,500	\$35,000	(\$27,500)		garage roof
CAPITAL - P.W. BLDGS & GROUNDS - RECREATION FIELD	\$0	\$0	\$0	\$0	\$50,000	\$137,500	\$87,500		recreation field l
CAPITAL - P.W. BRIDGES	\$0	\$0	\$0	\$30,000	\$25,000	\$0	(\$25,000)		
CAPITAL - ENGINEERING BOARD	\$0	\$70,000	\$70,000	\$135,000	\$125,000	\$125,000	\$0		
CAPITAL - ISAAC PAINE SCHOOL	\$0	\$105,023	\$105,023	\$53,000	\$0	\$188,047	\$188,047	housing aid	
CAPITAL - POLICE STATION IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
CAPITAL - LARGE EQUIPMENT LEASE/PURCHASE-DPW	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0		
CAPITAL - SENIOR SERVICES VAN	\$0	\$0	\$0	\$18,000	\$0	\$0	\$0		
USE OF FUND BALANCE COMMITTED FOR CAPITAL	\$0	\$0	\$0	(\$248,000)	(\$25,000)	\$0	\$25,000		
Capital	\$286,320	\$440,023	\$440,023	\$580,500	\$547,875	\$859,047	\$311,172	\$859,047	53.60%

80-MISC. TRANSFERS	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
OPEB TRANSFER/FUNDING	\$22,000	\$23,000	\$23,000	\$23,000	\$36,800	\$25,000	(\$11,800)		
CEMETERY TRUST FUND-Return of Interest	\$2,175	\$0	\$0	\$450	\$450	\$450	\$0		
TOWN HOUSE	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
80-Gen. Administration	\$24,175	\$23,000	\$23,000	\$25,950	\$39,750	\$27,950	(\$11,800)	\$27,950	-45.47%

80-Capital 2% (Transfers to other funds)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
2% CAPITAL OUTLAY/TRANSE	\$254,504	\$267,195	\$267,195	\$275,965	\$280,204	\$289,573	\$9,369		
ADDITIONAL EST. CAP TRANSFER	\$175,000	\$175,000	\$175,000	\$210,000	\$210,000	\$210,427	\$427		
80-Capital 2%	\$429,504	\$442,195	\$442,195	\$485,965	\$490,204	\$500,000	\$9,796	\$500,000	2.02%

50-EDUCATION (formerly 50-Paine School)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
LOCAL APPROPRIATION FOR EDUCATION-PAINE	\$3,163,819	\$3,211,819	\$3,211,819	\$3,335,337	\$3,468,751	\$3,607,501	\$138,750		
FUNDING-STUDENT POPULATION CHANGE	\$48,000	\$0	\$0	\$0	\$0	\$0	\$0		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
50-PAINE SCHOOL	\$3,211,819	\$3,211,819	\$3,211,819	\$3,335,337	\$3,468,751	\$3,607,501	\$138,750	\$3,607,501	4.00%

50-EDUCATION (formerly 51-FG Regional)	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
FOSTER-GLOCESTER	\$4,513,181	\$4,816,418	\$4,816,418	\$4,742,779	\$4,728,736	\$5,018,944	\$290,208		6.14%
FOSTER-GLOC CAPITAL/DEBT	\$564,544	\$615,122	\$615,122	\$560,140	\$475,410	\$433,493	(\$41,917)		-8.82%
STUDENT POPULATION CHANGE-TRANSFER	(\$93,082)	(\$93,082)	(\$93,082)	\$128,621	\$228,854	(\$68,223)	(\$297,077)		
50-FOSTER-GLOCESTER REG	\$4,984,643	\$5,338,458	\$5,338,458	\$5,431,540	\$5,433,000	\$5,384,214	(\$48,786)	\$5,384,214	-0.90%

Actual student shift

-68223

SCHOOLS IN TOTAL	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
OPERATIONS	\$7,677,000	\$8,028,237	\$8,028,237	\$8,078,116	\$8,197,487	\$8,626,445	\$428,958		
DEBT	\$564,544	\$615,122	\$615,122	\$560,140	\$475,410	\$433,493	(\$41,917)		
FUNDING OF STUD. POPULATION CHANGE	\$48,000	\$0	\$0	\$128,621	\$228,854	(\$68,223)	(\$297,077)		
FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
STUDENT POPULATION CHANGE-TRANSFER	(\$93,082)	(\$93,082)	(\$93,082)	\$0	\$0	\$0	\$0		
FOSTER SCHOOLS	\$8,196,462	\$8,550,277	\$8,550,277	\$8,766,877	\$8,901,751	\$8,991,715	\$89,964	\$8,991,715	1.03%

EXPENDITURES	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
Total Budget	\$13,346,050	\$14,066,967	\$13,777,386	\$14,654,649	\$14,838,285	\$15,627,095	\$788,810	\$15,627,095	5.38%
EXCLUDING CAPITAL EXPENDITURES DEPT 41	(\$286,320)	(\$440,023)	(\$440,023)	(\$580,500)	(\$547,875)	(\$859,047)	(\$311,172)	(\$859,047)	
Total Budget Excluding Net of Capital	\$13,059,730	\$13,626,944	\$13,337,363	\$14,074,149	\$14,290,410	\$14,768,048	\$477,638	\$14,768,048	3.39%
	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	Proposed Budget FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
Capital Budget	\$286,320	\$440,023	\$440,023	\$580,500	\$547,875	\$859,047	\$311,172	\$859,047	
Capital Transfer	\$429,504	\$442,195	\$442,195	\$485,965	\$490,204	\$500,000	\$9,796	\$500,000	3.39%
Town Operations	\$4,433,764	\$4,634,472	\$4,344,891	\$4,821,307	\$4,898,455	\$5,276,333	\$377,878	\$5,276,333	34.28%
Foster Schools	\$8,196,462	\$8,550,277	\$8,550,277	\$8,766,877	\$8,901,751	\$8,991,715	\$89,964	\$8,991,715	62.29%
	\$13,346,050	\$14,066,967	\$13,777,386	\$14,654,649	\$14,838,285	\$15,627,095	\$788,810	\$15,627,095	

	Actual FY2018	Budget FY2019	Actual FY2019	FTM Budget FY2020	FTM Budget FY2021	FTM Approved FY2022	2021 to 2022 Increase (decrease)	FTM Approved Budget FY2022	
REVENUES									
TAX COLLECTIONS	\$12,227,794	\$13,011,490	\$12,907,103	\$13,322,301	\$ 13,303,355	\$ 13,641,853	\$ 338,498		2.54%
PRIOR YEAR TAX REVENUE	\$316,336	\$252,626	\$506,264	\$260,000	\$372,000	\$361,532	(\$10,468)		3.62%
CURRENT YR TAX UNCOLLECTIBLE	\$0	(\$422,680)	(\$422,680)	(\$432,975)	(\$452,314)	(\$511,569)	(\$59,255)		w/mv inc
TAX INTEREST	\$108,237	\$95,000	\$161,008	\$95,000	\$115,000	\$115,016	\$16		
LICENSES & FEES	\$64,578	\$55,000	\$59,051	\$60,000	\$54,000	\$60,000	\$6,000		
BUILDING FEES	\$51,012	\$28,000	\$54,530	\$32,000	\$40,500	\$50,000	\$9,500		
ZONING FEES	\$5,759	\$7,000	\$6,650	\$6,000	\$6,000	\$7,000	\$1,000		
TAX LIEN FEES	\$2,326	\$3,500	\$3,295	\$3,500	\$3,000	\$4,000	\$1,000		
POLICE FINES AND FEES	\$34,194	\$40,000	\$17,720	\$35,000	\$20,000	\$25,000	\$5,000		
MOTOR VEHICLE PHASE-OUT	\$339,582	\$468,246	\$439,626	\$525,020	\$699,113	\$842,746	\$143,633		
MOTOR VEHICLE BASE REIMBURSEMENT	\$0	\$0	\$0	\$74,174	\$74,174	\$74,174	\$0		
PUBLIC SERVICES CORP	\$59,029	\$58,356	\$59,100	\$59,029	\$59,100	\$58,400	(\$700)		
TAX EXEMPTIONS 45-12-51	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
HOTEL TAX/MEALS & BEVERAGE TAX	\$22,668	\$20,251	\$23,159	\$24,808	\$23,640	\$17,320	(\$6,320)		
LIBRARY AID	\$34,371	\$33,624	\$33,624	\$32,632	\$33,861	\$34,393	\$532		
LIBRARY AID CONTRA	(\$34,371)	(\$33,624)	(\$33,624)	(\$32,632)	(\$33,861)	(\$34,393)	(\$532)		
INTEREST ON INVESTMENTS	\$8,655	\$7,500	\$38,838	\$8,500	\$10,000	\$16,000	\$6,000		
TRANSFER FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TRANSFER FROM CAPITAL FUND - School Construction Aid	\$0	\$0	\$0	\$0	\$0	\$188,047	\$188,047		
TRANSFER FROM CAPITAL FUND	\$286,320	\$440,023	\$440,023	\$580,500	\$547,875	\$500,000	(\$47,875)		
TRANSFER FROM LAND TRUST	\$0	\$2,655	\$0	\$0	\$3,455	\$6,488	\$3,033		
GRANTS/FEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
MISCELLANEOUS INCOME	\$15,225	\$0	\$4,004	\$1,792	\$757	\$88	(\$669)		
STATE AID - SHORTFALL	\$0	\$0	\$0	\$0	(\$41,370)	\$0	\$41,370		
USE OF FUND BALANCE COMMITTED FOR CAPITAL	\$0	\$0	\$0	\$0	\$0	\$171,000	\$171,000		
BUDGETED REVENUES	\$13,541,715	\$14,066,967	\$14,297,691	\$14,654,649	\$14,838,285	\$15,627,095	\$788,810	\$15,627,095	5.38%
over(under)		\$0	\$520,305	\$0	\$0	\$0	\$0		
BUDGETED EXPENDITURES	\$13,346,050	\$14,066,967	\$13,777,386	\$14,654,649	\$14,838,285	\$15,627,095	\$788,810	\$15,627,095	
BUDGETED/ACTUAL SURPLUS (LOSS)	\$195,665	\$0	\$520,305	\$0	\$0	\$0	\$0	\$0	

Projects Planned Using American Relief Funds/Other Grant or Reserve Funding

Dept	Account Name	Amount	Description	Project Year	Funding Source
TC	SOFTWARE LICENSES	\$ 9,050.00	We need to bring Foster to the 21st century and this would put between 8-10 years records online See attached written quote. Avenue Solution (Land Evidence Records) online maintenance (\$475/month) or \$5700.00 plus approximately \$8400 (at least 4 books per year for 10 years, 1000 pages per book at \$0.21 per page if use microfiche) to scan in additional older recordings, and a \$650 one time fee for a scanner, a receipt printer, a public work station to put in the vault for visitors to use. The ongoing maintenance would be funded from operations \$5,700 while the remaining \$9050 would be funded from ARF.	FYE 2022	ARF
TC	OTHER OPERATIONAL EXP-EQUIPMENT	\$ 11,364.00	Recording system for meetings - the state is planning on passing legislation requiring the taping and recording of town meetings, specifically for Town Council, school committee including regional, zoning board of review to be uploaded within 48 hrs of the meeting. Getting several quotes because there is a new bill pending in the House that we would be required to live stream our meetings. Quote obtained \$9864 for equipment and \$1500 for storage box if need to transport equipment.	FYE 2022	ARF
OPS	EMA DIRECTOR STIPEND	\$ 3,000.00	Additional one-time stipend for the incredible work they have done during COVID-19	FYE 2022	ARF
OPS	EMA ASST DIRECTOR STIPEND	\$ 1,500.00	Additional one-time stipend for the incredible work they have done during COVID-20	FYE 2022	ARF
PS	POLICE OVERTIME	\$ 20,000.00	Police overtime as it pertains to an officer called to duty for National Guard Service	FYE 2021	ARF
DPW	BUILDINGS & GROUNDS	\$ 45,000.00	Additional office space in Town Hall for better spacing of office personnel and/or improvements for Town Personnel Office space	FYE 2022	ARF
TC	PURCHASED SERV.-MUNICIPAL CODE UPDATE	\$ 10,000.00	The Ordinances and Charter have to be reviewed and modified. This is intended to include a review of the State statutes and laws in comparison to our local legislation. This could be done utilizing a private attny or a company such as Municode.	FYE 2022	Reserves
PBZ	PURCHASED SERV-PROF SERV-B&Z	\$ 10,000.00	Funds needed for legal services specifically to review and modify Zoning Ordinances for consistency and rewrite. This is intended to include a review of the State statutes and laws in comparison to our local legislation.	FYE 2022	Reserves
	TOTAL AMERICAN RELIEF FUNDS	\$ 89,914.00			
	TOTAL OTHER	\$ 20,000.00			
	TOTAL ALLOCATED TO DATE	\$ 109,914.00			

Section 3

Paine School Budget Summary

Executive Summary

The following pages detail the Foster School Department's proposed Educational Budget Plan for FY 2022 with budget projections for fiscal years 2023 through 2025. The Educational Budget proposed for FY 2022 amounts to \$4,751,400, an increase of \$172,002 from the FY 2021 Educational Budget of \$4,579,398. The budget includes a Town Appropriation in the amount \$3,607,501, an increase of \$138,750 (4.0 %) from the 2020-21 fiscal year.

State Education Aid

The final state aid amounts have not been finalized for FY 2022. The state aid amount of \$1,057,879 is the FY 2022 Governor's recommended Education Aid. This amount will be adjusted to reflect student enrollment as of March 2021.

Enrollments

Student enrollment has been on a downward trend the past three years. Student enrollment declined from 292 students in 2017-18 to 231 students in 2020-21. However, it is anticipated, that going forward, student enrollment will be trending upward the next three years. Enrollment is projected to increase to approximately 268 students by the 2024-25 school year.

Staffing

As enrollment declined during the past three years, our staffing levels were reduced to reflect the changes in student enrollment. Total full and part-time staff totaled 43.8 in school year 17-18 and for the current 2020-21 school year our staffing totaled 37.2, a reduction of 6.6 positions.

Next fiscal year, Foster is increasing staff by a total of .6. The school department is increasing the Pre-K teacher from half time to full time. In addition, we are increasing the art position from .5 to .6.

Expenditure Summary

Salaries and Benefits - salaries, retirement, social security, Medicare and health insurance are the major expenditures in this portion of the budget. Overall, salaries and benefits are increasing by a total of \$155,700.

Instruction – the district will continue to have two classrooms each in grades K -5. The major change is increasing our Pre-K program from one half day session to two half-day sessions. The district has earmarked \$33,200 for the purchase of new ELA and Math textbooks; and \$10,000 has been budgeted for upgrades for student chrome books.

Curriculum – continued implementation of the new ELA and Math curriculum. The district will begin reviewing its Art, Health, Library, Music, Physical Education, and Science curriculums.

Professional Development - \$11,800 has been budgeted for staff development in Science, Math and ELA.

School Operations – transportation expenditures are expected to increase by \$82,000 to cover an additional half-day pre-K run, out of district transportation increases, ESY summer programs, and an anticipated 3.5% increase in in-district transportation costs. Funding in property services for capital expenditures has been increased by \$29,000 to provide funding to support the CIP capital improvement plan.

School Improvement Plan Goals

We recognize that our students, in addition to competing with students from neighboring towns and states, will compete with students from around the world. Accordingly, our school, along with Ponaganset Middle and High Schools, is focused on ensuring that each student leaving CIP demonstrates proficiency with 21st Century Skills and work habits such as being able to communicate effectively, collaborate with others, think critically and problem-solve, work creatively to demonstrate learning and understanding, and increase their independence and self-identity as a learner. The main goals we will be focusing on next year through student learning experiences, professional development for staff, and through the budgeted purchase of high-quality instructional materials are:

- Increasing students' understanding and usage of positive social and emotional learning skills through the implementation of a school wide social and emotional curriculum
- Increasing the number of students performing above state and internal benchmarks in the areas of mathematics, reading, and writing
- Support CIP staff as they implement a new English Language Arts curriculum, and a new Math curriculum
- Increase opportunities for teachers to engage in meaningful and purposeful professional development opportunities
- Decrease absences for students and all staff
- Increasing the number of opportunities for parents to have meaningful engagement within the school
- Increase communication and partnership with all CIP families

**BUDGET SUMMARY BY PROGRAM
FOR FY 2018 THROUGH FY 2025**

REVENUES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 PROPOSED	FY 2023 FORECAST	FY 2024 FORECAST	FY 2025 FORECAST
% Increase to Town				4.00%	4.00%	5.00%	4.50%	3.25%
Town Appropriation	3,163,819	3,211,819	3,335,337	3,468,751	3,607,501	3,787,877	3,958,833	4,087,495
State Education Aid	1,142,883	1,101,212	1,097,311	1,030,627	1,057,879	1,079,100	1,107,189	1,123,150
State Education Aid -High Cost	47,363	44,451	48,539	35,020	35,020	35,020	35,020	35,020
Fund Transfer	-	-	-	-	-	-	-	-
Other Revenues	56,720	57,107	51,596	45,000	51,000	51,000	51,000	51,000
Total Revenues	4,410,785	4,414,589	4,532,783	4,579,398	4,751,400	4,952,997	5,152,042	5,296,665
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	FORECAST	FORECAST	FORECAST
Instruction	1,822,150	1,836,993	1,876,983	1,988,900	2,019,050	2,146,794	2,261,165	2,317,861
Pupil Support	145,737	224,381	142,251	165,150	160,950	171,836	181,956	192,062
Teacher Support	48,563	64,620	43,600	41,100	32,550	28,917	29,342	29,788
Special Education	672,313	745,492	749,210	719,148	733,400	748,341	758,145	768,455
Operations	1,169,464	1,101,329	1,030,530	1,233,850	1,358,700	1,435,205	1,492,771	1,550,231
Leadership	309,165	338,903	345,006	364,750	384,450	390,304	396,463	403,068
Other Commitments	93,843	59,121	68,943	66,500	62,300	31,600	32,200	35,200
Total Expenditures	4,261,235	4,370,839	4,256,523	4,579,398	4,751,400	4,952,997	5,152,042	5,296,665
Budget Surplus (Deficit)	149,550	43,750	276,260					

Section 4

Explanation of Proposed Resolutions

Explanation of Proposed Resolutions

Issuance of General Obligation Bonds and/or Notes

This resolution authorizes the issuance of debt not to exceed \$3,000, 000 for the construction of a police station including furnishing and equipping the structure and the infrastructure to support it. If the full \$3,000,000 is not needed, the remaining funds may be used to repair the Town's roads and bridges.

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 USE \$68,223 from 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, 2020 for fiscal year ending 2021/2022.
- Establishes the dates that taxes are due in the 2022 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, 2019 to collect unpaid taxes.
- Establishes a "bad check charge" of \$30 for returned checks.

TOWN OF FOSTER, RHODE ISLAND

RESOLUTION OF THE FINANCIAL TOWN MEETING APPROPRIATING \$3,000,000
TO FUND THE ACQUISITION, CONSTRUCTION, FURNISHING, EQUIPPING AND INSTALLATION OF A NEW POLICE STATION, ROADS,
BRIDGES AND DRAINAGE FACILITIES, AND ENERGY EFFICIENCY IMPROVEMENTS IN MUNICIPAL BUILDINGS AND APPROVING THE
FINANCING THEREOF THROUGH THE ISSUANCE OF GENERAL OBLIGATION BONDS AND/OR NOTES IN AN AMOUNT NOT TO EXCEED
\$3,000,000

Be it resolved that:

SECTION 1. The sum of \$3,000,000 be appropriated to fund the acquisition, construction, furnishing, equipping and installation of a new police station, roads, bridges and drainage facilities, and energy efficiency improvements in municipal buildings (the "Projects") and all costs incidental or related to the Projects, and to raise said appropriation, the Finance Director, pursuant to Section 45-12-2 of the General Laws of Rhode Island, with the approval of the Town Council is authorized to issue general obligation bonds therefor in an amount not to exceed \$3,000,000, to issue temporary notes in anticipation of the issuance of bonds, and to issue refunding bonds pursuant to Section 45-12-5.2 of the General Laws.

SECTION 2. The manner of sale, amount, denominations, maturities, conversion or registration privileges, interest rates, medium of payment, and other terms, conditions and details of the bonds and notes may be fixed by the officers authorized to sign the bonds and notes. The bonds and notes shall be signed by the Finance Director and by the President of the Town Council.

SECTION 3. The Finance Director and the President of the Town Council are hereby authorized to take all lawful action necessary or desirable under the Internal Revenue Code of 1986, as amended (the "Code"), to insure that the interest on any bonds and notes will remain exempt from federal income taxation to the extent provided in Section 103 of the Code, and to refrain from taking any action which will cause interest on such bonds and notes to lose the benefit of exclusion from gross income provided by Section 103(a) of the Code. The Finance Director and the President of the Town Council are further authorized to take all lawful action necessary or desirable to designate the bonds and notes as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

SECTION 4. This resolution is an affirmative action of the Town toward the issuance of bonds and notes in accordance with the purposes of the laws of the State. This resolution confirms the Town's declaration of official intent, pursuant to Treasury Regulation §1.150-2, to reimburse the Town for certain capital expenditures for the Projects paid on or after the date which is sixty (60) days prior to the date hereof but prior to the issuance of the bonds or notes. Such amounts to be reimbursed shall not exceed \$3,000,000 and shall be reimbursed not later than eighteen (18) months after the later of (a) the date on which the expenditure is paid or (b) the date the applicable Project is placed in service or abandoned but in no event later than three (3) years after the date the expenditure is paid.

SECTION 5. The Town is authorized to acquire a fee simple or leasehold interest in land for the Police Station portion of the Projects. A leasehold interest shall have a term at least coextensive with the term of the bonds.

SECTION 6. This resolution shall take effect upon passage.