

1. BET Special Meeting Agenda

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2. BET Special Meeting Agenda Package

Documents:

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**TOWN OF GREENWICH
BOARD OF ESTIMATE & TAXATION**

**SPECIAL WEBINAR MEETING
Thursday, October 29 2020 – 4:00 P.M.**

AGENDA

Join Zoom Webinar

Please click the link below to join the webinar:

<https://greenwichct.zoom.us/j/83645962716?pwd=VmV2a2tPeG9PT2g2QW1tWmVKT2g2Zz09>

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Webinar ID: 836 4596 2716

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1. Discussion and Approval of the 2021-2022 Budget Guidelines.

Next meeting scheduled for Tuesday, November 16, 2020 at 6:30 P.M.

Michael S. Mason, Chair



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1. Discussion and Approval of the 2021-2022 Budget Guidelines.

Next meeting scheduled for Tuesday, November 16, 2020 at 6:30 P.M.

Michael S. Mason, Chair



To: First Selectman, Department Heads, Board of Education, Appointing Authorities

From: BET Budget Committee, as approved and recommended to Board of Estimate and Taxation

Date: October 27, 2020

Subject: Budget Guidelines for Fiscal Year 2021–2022

Introduction

The Board of Estimate and Taxation (BET) Fiscal Year 2021-2022 (FY22) Budget Guidelines are prepared for the Town and the BOE/Schools, and Appointing Authorities. The term TOG (Town of Greenwich) is used when referring to the entire Town.

The Estimate Budget (Exhibit I) presents estimated spending levels for the Town and the BOE/Schools, including projected operating costs, fixed charges, capital, and revenues, that are based on maintaining quality service from the information available at this time. The BET Budget Committee will use updated data and information garnered during the January public hearing and the January/February discussions with the Town and BOE/Schools on costs and service levels to prepare the FY22 budget.

Based on the information available at this time, the Estimate Budget anticipates operating costs for the TOG to increase by 2.48%. Allocating all employee benefit costs, the operating budget for the Town increases by 2.92% and the BOE/Schools increases by 4.22%.

This Estimate Budget is prepared with the following background:

- The Governor recently announced a proposed 10% cut in the Connecticut State Budget.
- For the past 12 months the regional Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CPI-U) increased at 1.4%.

- Growth rates of Town labor settlements, wages, and benefits are exceeding the inflation rate annually.
- The FY 2020-2021 (FY21) Budget held operating expenditures flat with those of FY 2019-2020 (FY20).
- Residents have experienced financial uncertainty due to COVID-19, with some suffering job furloughs, losses, or reduced compensation.
- The Greenwich United Way reported that 29% of TOG residents are below Federal poverty levels or within locally adjusted Asset Limited, Income Constrained, Employed (ALICE) household guidelines.
- Uncertainty about TOG FY21 financial expectations due to the ongoing COVID-19 pandemic, and revenue and expense impacts.
- The expectation that the TOG will return to a level of normal as experienced prior to COVID-19 for FY22.

The impact of COVID-19 during the FY22 budget cycle is unclear. The TOG is operating with unknowns as to what will occur in the remainder of FY21 and continuing into FY22, including whether the COVID-19 pandemic will be continuing, not returning, or will be a blend of both. As a result, the BET expects the First Selectman, Board of Education (BOE), Appointing Authorities, and all Department Heads to be flexible and nimble in the FY22 Budget cycle (Calendar, Exhibit V). If unexpected circumstances result, the BET may ask for limited and/or total re-budgeting.

The Town and the BOE/Schools have demonstrated during the COVID-19 pandemic how forward thinking and fiscally pragmatic expenditures in previous budget cycles have benefitted the Town, the BOE/Schools, and residents. The Budget Committee expects this thoughtful and balanced approach again in FY22. There have been lessons learned from the Town and the BOE/Schools expenditures including how they operated during COVID-19, and these are expected to continue to be implemented during FY22. The Budget Committee will want to identify any new opportunities for operating efficiencies and cost savings. It is in this setting that the BET prepared the FY22 Budget Guidelines, including the Estimate Budget. The Estimate Budget, which is based on a continuation of current operations, expected labor settlements, and a modified capital plan, currently indicates a mill rate increase of 1.67%.

FY22 Estimate Budget – Highlights and Assumptions

- Salary increases reflect contractual and/or expected obligations based on input from TOG labor relations.
- Non-salary accounts for both Town and BOE/Schools to increase by no more than 2%.
- BOE/Schools was adjusted to add \$1.6 million for special education out of District placements and settlements.

- Fixed charges increase over 4%, which reflects rising market prices for health care (\$5.4 million or 10.0% increase) and contributions to the defined benefit pension fund (\$2.2 million or 8.4% increase) as well as projected contributions to certain Town revenue funds.
- The Nathaniel Witherell is budgeted for a \$1.5 million subsidy and \$1 million to cover the prior year, FY20, loss. School Lunch Fund is budgeted for a \$150,000 subsidy and \$520,000 to cover the prior year, FY20, loss. These subsidies will be reviewed in the budget hearings for their adequacy.
- Capital projects are projected at \$55 million of prioritized projects to cover required annual maintenance expenses, remediation, and a few improvement projects.
- Due to excess funds in the Capital Non-Recurring Fund (CNR), lower inflation, interest rates and debt service, \$3 million of funds from the CNR account are being applied.
- Capital Tax Levy, which funds the longer-term capital plan, is budgeted for \$51 million.
- State revenues and grants, and PILOT (payment in lieu of taxes) of \$2.5 million are included.
- Grand List is expected to grow 0.6%, which generates additional revenues to reduce an increase in the mill rate.

Operating Budget – Specific Requests

- The BET requests the Town and the BOE/Schools submit Operating Plans; this TOG Charter requirement provides financial budgeting discipline.
- The Town and the BOE/Schools should explain how they have operated in the COVID-19 environment including an explanation of:
 - o Department services or programs not provided or offered
 - o Type and amount of incremental costs incurred or savings realized
 - o Permanent Department changes made, if any, based on what has been learned. including a description of technology now being used
 - o BOE/Schools should provide the amount of incremental costs incurred due to staffing modifications as a result of COVID-19, including an understanding of substitute teachers, remote learning teachers, and other support staff. Provide information on grants that have been available to offset the incremental costs
- The Town and the BOE/Schools are expected to review their operations with a goal of:
 - o Evaluating current delivery of services/programs and eliminating obsolete services/programs
 - o It is recommended that the BOE/Schools perform a program assessment previously discussed with the BET
 - o Identifying opportunities for the potential reduction in personnel and related costs. Provide the impact or improvement on service levels and programs, if any

- BOE/Schools should present details of special education costs, and an update on the Special Education study, including potential budget impacts not reflected in the Estimate Budget, if available. The Estimate Budget includes \$1.6 million for additional expense in Special Education out-of-district tuition. The BOE has indicated that the estimated amount may be \$1.9 million, which will be further reviewed in February
- BOE/Schools operating cost increases for FY22 are based on the FY21 budget. The Estimate Budget has not been adjusted for \$2.5 million of expenses. Schools has reported that \$1.8 million of supplies were pre-purchased from surplus FY20 funds and \$0.7 million was unfunded. Details supporting need for additional appropriations should be provided and will be reviewed together with BOE/Schools spending run rates.
- The First Selectman and BOE/Schools should present initiatives, either undertaken in FY21 or anticipated in FY22. The proposed Budgets should reflect these initiatives and provide a description including any special presentations.
- Items budgeted in capital, if they are operating in nature, should be identified and discussed with the Budget Committee as to whether they should be moved back to Department operations (with no penalty to the Department budget).
- At the BET Budget hearings, the BET asks the First Selectman and the BOE/Schools to be prepared to discuss feasibility of combining functions for consistent policies and efficient operations. Suggested functions may be Human Resources, Information Technology and/or Purchasing.
- At the BET Budget hearings, the BET asks the First Selectman and the BOE/Schools to be prepared to discuss the feasibility of centralizing policies and leadership for building construction management.
- The First Selectman and BOE/Schools should perform a review of their Departments for administrative duplication or commonality of programs and services. The BET expects there would be cost efficiencies by avoiding duplication. As an example, there may be overlap among the services provided by Human Services, Health, Commission on Aging, Senior Center, Community Development Block Grant, and/or External Entities.
- The BET may wish to explore the proper location to book and consolidate External Entities, whether in the First Selectman's Department rather than retaining certain External Entities within Human Services.
- Town departments and the BOE/Schools should be prepared to review staffing and the BOE/Schools should also present staffing needs in relation to recent, current, and projected declining enrollment.
- Town departments and the BOE/Schools should help the BET understand unfunded mandates that impact their budgets.
- The BET expects to fund no net new fulltime funded and/or fulltime equivalent positions.

- The Town and the BOE/Schools are expected to return unused funds to the General Fund, with no atypical purchase of supplies.

Fixed Charges

The Finance Department manages and records Fixed Charges on a centralized basis for all TOG Funds, including the General, Revenue, and Enterprise Funds. For FY22, benefits are expected to increase at 7.69% and total Fixed Charges at 4.17%. These expenses continue to rise at annual rates far higher than the CPI-U of 1.4% for the past 12 months and 1.8% for the previous year, putting significant pressure on the TOG's Budget. The Benefit Allocation (Exhibit II) with all benefits by category are presented for the General Fund, which includes the Town and the BOE/Schools. Department Budgets with benefits is attached as Exhibit III. Benefits Summary for 2021-2022 by bargaining unit is presented as Exhibit IV. The current trend of employee total compensation including labor costs, and benefits, increasing faster than the inflation rate, will continue to put pressure on future operating budgets and the Town and BOE/Schools full time and part time staffing.

The presentation of Benefits in the General Fund Estimate Budget is a disclosure item only. Benefits are not currently included in either the Town or the BOE/Schools Total Department Operating Costs. The Budget Committee's presentation should be a helpful tool in future labor negotiations and will provide the Town and BOE/Schools the detailed financial impact of these costs. It also provides a more complete view of expenditures that are not part of the BOE/Schools budget.

After allocation of the benefit costs, the Estimate Budget indicates a 3.64% increase in department costs versus FY21 budget, which is comprised of a 2.92% increase for Town operating costs and a 4.22% increase for BOE/Schools.

Benefits are currently allocated to all non-General Fund Departments (Revenue and Enterprise Funds).

Capital Budget – Specific Requests

- The BET Budget Committee expects the First Selectman to establish priorities with respect to recommended capital spending for all Town agencies, including BOE/Schools, and to develop a long-range capital spending plan prior to the February budget hearings.
- The Estimate Budget for capital is \$55 million, of which an estimated \$40 million are for annual maintenance projects. The projects are to be based on a prioritized list of all Town and BOE/Schools projects developed from a renewed process to develop a capital spending plan (CIP). As capital requests exceed the TOG's ability to complete and finance them, the BET needs to rely on input from the First Selectman and Board of Education to develop a responsive and responsible capital spending plan that reflects identified priorities. The capital budget is

significantly lower than the amount included for FY22 in the current FY21 budget. In addition to the need for prioritization, the BET will consider the number and size of open appropriations.

- Town and BOE/Schools should be prepared to explain the status, including expected timing of completion, of each of its existing capital projects that have received prior appropriations and on which those appropriations have not yet been fully expended.
- Preparation of the capital budget requires a longer-term view in order to assist the BET in being prepared for address funding and debt capacity to complete the projects. Town and the BOE/Schools should be prepared to discuss their multi-year capital plan; e.g., identification and timing of larger renovation/improvement projects, and identification of annual routine maintenance projects. The Town and BOE should be prepared to discuss their capital plans by identifying needs for indicating priorities, identification of funding sources, and expected timing of completion.
- The Budget Committee encourages the First Selectman and BOE/Superintendent of Schools to develop a policy for Public Private Partnerships to facilitate the solicitation of outside sources of funding including critical input to make Public Private Partnerships feasible. The policy should include an outline of the conditions under which specific funds will be used for operations and/or maintenance as well as the parameters for the granting of rights (i.e., naming, access, etc.).
- All budgeted capital projects are to be submitted within the CIP format. Departments are expected to complete the current CIP sheets in detail to help the Budget Committee understand the project(s) being proposed. The information provided should include contributing revenue sources, such as government grants or reimbursements, and public private partnership funding, and their timing. Departments which present their projects with external financial resources are expected to track and coordinate with Finance the receipt of these funds until all the funds are fully delivered. The CIP presentation should include future operating costs, if appropriate.
- Town and BOE/Schools should note that interim capital projects are to be submitted on the CIP form.
- Requested capital expenditures for any External Entities are expected to complete the documentation required for the CIP process for the TOG.

Funds (Revenue and Enterprise)

The objective of TOG's Revenue and Enterprise Funds is to track revenues, expenses (including benefit allocations), and as appropriate, capital.

- The Committee will be reviewing the appropriateness of the \$1.5 million TNW subsidy in February, and how TNW intends to increase revenues and/or reduce expenses.
- The Committee will be reviewing the appropriateness of the \$150,000 School Lunch subsidy in February and requests an understanding of the Federal and State mandates impacting the financial results, the needs and service expectations of students, and the ability to minimize the risk of a negative fund balance.

Revenue

The Budget Committee:

- Requests the First Selectman, Town, BOE/Schools, and Appointing Authorities, provide schedules for changes in fee-based services included in their budgets; especially non-resident charges, and to be prepared to offer support for any changes presented.
- Requests Town and BOE/Schools to project any reimbursement for open capital projects by year, and also include the original amount of reimbursement when the project was appropriated, any changes, and confirmation of receipt of state reimbursements and the amounts for construction projects.
- Requests to understand how the Town and BOE/Schools, under the COVID-19 environment, have identified potential grants or other sources of revenue available, and the related estimated amounts.
- Requests the First Selectman, Town, BOE/Schools, and Appointing Authorities to identify excess or underutilized properties that are anticipated to be sold or leased to produce revenue including the closing of buildings or alternative uses.
- Requests each department to supply a list of grants, subsidies, and gifts reasonably anticipated to be received by that department during FY22.

Summary

The BET is requesting that the First Selectman, BOE, Appointing Authorities, and all Department Heads review all areas of their operations and staffing tables to identify areas of efficiencies and underutilized service that might lead to reduction of those services. Any cost containment that can be initiated in FY21, should be evaluated and implemented during FY21. Such initiatives may include, for example, restraint in filling vacated positions or limiting overtime and temporary services. The Budget Committee expects the Town and BOE/Schools to be nimble as the TOG moves towards a new normal environment post COVID-19.

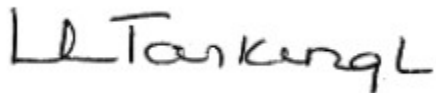
The BET recognizes the burden on Greenwich families in these times. The Town and the BOE/Schools must continue to offer services that make Greenwich the best place to live, raise a family, start a business, or retire. This includes retaining the character and integrity of the TOG's neighborhoods, which upholds and grows the TOG Grand List. While the TOG's mill rate is often cited as being low, TOG housing values are high. Consequently, the BET recognizes that the resulting property taxes have a meaningful impact on homeowners and those that rent.

The BET Budget Committee recognizes that these Budget Guidelines are being prepared with many future unknowns for FY22 including whether the COVID-19 pandemic will be continuing, not returning, or be a blend of both. The BET recognizes that the rising cost of labor is substantially exceeding the

inflation rate and this must be addressed. The BET will use the budget hearings and the information requested in these Guidelines to identify modifications to the current Estimate Budget, endeavoring to find balance between services and their cost.

Please contact any member of the BET Budget Committee with questions and comments.

Respectfully,

A handwritten signature in black ink that reads "L. Tarkington". The signature is written in a cursive style with a large initial "L" and a long horizontal stroke.

Leslie L. Tarkington

Chair, Budget Committee of the Board of Estimate and Taxation

Exhibit I

TOWN OF GREENWICH
2020 - 2021 Final Budget vs 2021 - 2022 Estimate

October 26, 2020

	2020-2021 Final Budget				2021-2022 Estimate			
	Town	Schools	Total	%	Town	Schools	Total	%
Financing Requirement								
Total Appropriations								
Operating Costs								
Salaries - Regular	64,500,061	23,861,092	88,361,153	-0.14%	64,885,061	23,991,092	88,876,153	0.58%
Salaries - Teachers	0	100,827,067	100,827,067	1.90%	0	103,851,879	103,851,879	3.00%
New Positions	0	245,403	245,403	-37.96%	0	252,765	252,765	3.00%
Salary Savings / Adj	0	(1,521,891)	(1,521,891)	2.90%	0	(1,567,548)	(1,567,548)	3.00%
Other Salary Costs	9,708,646	4,327,252	14,035,898	4.65%	9,902,819	4,413,797	14,316,616	2.00%
Temporary	6,626,409	5,451,962	12,078,371	1.91%	6,758,937	5,561,001	12,319,938	2.00%
Other100s	4,753,770	3,262,305	8,016,075	-5.79%	4,848,845	3,327,551	8,176,397	2.00%
Total 100s	85,588,886	136,453,190	222,042,076	0.88%	86,395,663	139,830,538	226,226,200	1.88%
200s	14,245,789	19,924,374	34,170,163	2.30%	14,530,705	21,922,861	36,453,566	6.68%
300s	6,089,430	1,899,366	7,988,796	-0.77%	6,211,219	1,937,353	8,148,572	2.00%
400s	3,003,933	1,542,761	4,546,694	0.09%	3,064,012	1,573,616	4,637,628	2.00%
500s	200,000	0	200,000	7.53%	204,000	0	204,000	2.00%
600 & 700 & 800	7,361,473	205,000	7,566,473	-40.68%	7,508,702	209,100	7,717,802	2.00%
Total Other MOCs	30,900,625	23,571,501	54,472,126	-4.21%	31,518,638	25,642,931	57,161,569	4.94%
	116,489,511	160,024,691	276,514,202	-0.16%	117,914,300	165,473,469	283,387,769	2.49%
Utilities	2,318,782	3,339,500	5,658,282	0.11%	2,365,158	3,406,290	5,771,448	2.00%
Total Department Operating Costs	118,808,293	163,364,192	282,172,484	-0.15%	120,279,458	168,879,759	289,159,216	2.48%
	0.38%	2.04%			1.24%	3.38%		
Benefits	44,775,778	35,940,536	80,716,314		48,086,671	38,837,204 ¹	86,923,875 ²	7.69%
Total Department Costs with Benefits	163,584,071	199,304,727	362,888,798		168,366,129	207,716,963	376,083,091	3.64%
					2.92%	4.22%		
Fixed Charges								
Health Care			53,548,000	10.00%			58,902,800	10.00%
OPEB			3,450,000	-4.11%			3,500,000	1.45%
Pension Contribution			26,100,000	10.05%			28,300,000	8.43%
Risk Fund			3,000,000	0.00%			2,350,000	-21.67%
Nathaniel Witherell			1,500,000	86.67%			1,500,000	0.00%
Nathaniel Witherell Prior Yr Losses			4,100,000	N/A			1,000,000	-75.61%
School Lunch			220,000	29.41%			150,000	-31.82%
School Lunch Prior Yr Losses			0				520,000	N/A
Other Fixed Charges			23,290,768	-0.30%			23,790,000	2.14%
Benefit Allocation			(80,716,314)	-0.30%			(86,923,875)	7.69%
			34,492,454	6.96%			33,088,925	-4.07%
Total Operating Cost (including Fixed Charges)			397,381,251	1.81%			409,172,016	2.97%
Capital Tax Levy								
Current Yr Projects			38,983,000	-24.16%			55,000,000	41.09%
Contr To Sewer			1,270,000	-5.93%			1,270,000	0.00%
Debt Service			45,720,000	3.67%			41,204,000	-9.88%
Borrowings			(34,973,000)	-18.68%			(46,474,000)	32.89%
			51,000,000	-5.29%			51,000,000	0.00%
Total Amount to be Financed			448,381,254	0.95%			460,172,016	2.63%
Funding								
Use of Fund Balance at June 30			15,000,000	22.16%			15,000,000	0.00%
Transfer from Unrestricted Fund Balance for Prior Losses			4,100,000	36.67%			1,520,000	-62.93%
Use of Capital Non Recurring Fund for Capital Projects							3,000,000	
Other Revenues			46,995,370	-0.83%			49,500,000	5.33%
Property Taxes			382,285,884	0.21%			391,152,016	2.32%
Total Financing			448,381,254	0.95%			460,172,016	2.63%
Mill Rate Calculation								
Property Tax revenue			382,285,884	0.21%			391,152,016	2.32%
Tax Settlements and C of Cs			1,500,000	0.00%			1,500,000	0.00%
State Senior Tax Relief			270,000	0.00%			150,000	-44.44%
Town Senior Tax Relief			950,000	5.56%			950,000	0.00%
Estimated loss on collection			2,557,921	0.23%			2,615,984	2.27%
Required Tax Levy			387,563,805	0.22%			396,368,000	2.27%
Estimated Grand List of October 1			33,438,497,489	10.15%			33,638,812,981	0.0599
Mill Rate			11.590	-0.79%			11.783	1.67%

¹ Does not include teacher pension costs which are paid by the State.

Amount to reach 0% mill rate increase	(6,492,291)
Amount to reach 1.0% mill rate increase	(2,593,552)
Amount to reach 1.25% mill rate increase	(1,618,868)
Amount to reach 1.5% mill rate increase	(644,183)
Amount to reach 2.0% mill rate increase	1,305,186
Amount to reach 2.5% mill rate increase	3,254,555

Exhibit II

	2019-2020 Actual			2020-2021 Estimate			2021-2022 Estimate		
	BOE	TOG	Total	BOE	TOG	Total	BOE	TOG	Total
Salaries	130,572,190	60,214,852	190,787,042	133,183,634	61,419,149	194,602,783	135,847,306	62,647,532	198,494,838
Benefit Costs									
Healthcare Admin	138,264	84,842	223,106	138,264	84,842	223,106	138,264	84,842	223,106
Healthcare (net of emp prem)	23,979,719	14,714,577	38,694,296	25,250,644	15,494,450	40,745,094	27,775,706	17,043,895	44,819,601
Pension - DB	2,934,480	17,489,177	20,423,657	3,230,862	19,255,584	22,486,446	3,502,840	20,878,865	24,381,705
Pension - DC	525,279	969,846	1,495,125	547,866	1,011,549	1,559,415	571,424	1,055,046	1,626,470
Life and AD&D	398,677	179,525	578,202	398,677	179,525	578,202	398,677	179,525	578,202
LTD	102,696	141,878	244,574	102,696	141,878	244,574	102,696	141,878	244,574
Social Security	3,441,643	4,158,680	7,600,323	3,513,918	4,246,012	7,759,930	3,587,710	4,335,179	7,922,888
RHSA	43,388	104,825	148,213	45,557	110,066	155,624	47,835	115,570	163,405
Eye Glass	13,962	15,121	29,083	13,962	15,121	29,083	13,962	15,121	29,083
OPEB	936,194	2,065,691	3,001,885	936,194	2,065,691	3,001,885	936,194	2,065,691	3,001,885
OPEB WC	339,181	174,121	513,302	339,181	174,121	513,302	339,181	174,121	513,302
401K	384,666	1,319,106	1,703,772	384,666	1,319,106	1,703,772	384,666	1,319,106	1,703,772
WC & Unemployment	1,038,049	677,833	1,715,882	1,038,049	677,833	1,715,882	1,038,049	677,833	1,715,882
	<u>34,276,198</u>	<u>42,095,222</u>	<u>76,371,420</u>	<u>35,940,536</u>	<u>44,775,778</u>	<u>80,716,315</u>	<u>38,837,204</u>	<u>48,086,671</u>	<u>86,923,875</u>

Exhibit III

Town of Greenwich Department 2020-2021 Budgets with Benefits

Maj Dept#	Major Department	2020-2021 Budget	Benefit Cost	Total	Benefits as Percent of Budget
10	General Government	21,444,336	5,964,608	27,408,944	27.8%
20	Fire	15,541,291	9,037,676	24,578,967	58.2%
25	Police	22,553,005	13,820,704	36,373,709	61.3%
30	Public Works	21,092,601	5,848,752	26,941,353	27.7%
35	Fleet	2,922,588	509,268	3,431,856	17.4%
40	Health	2,502,485	1,278,687	3,781,172	51.1%
45	External Entities	6,016,944	792	6,017,736	0.0%
50	DHS	3,936,485	1,081,386	5,017,871	27.5%
60	Schools ¹	163,364,192	38,311,781	201,675,973	23.5%
70	Libraries	11,468,113	3,755,325	15,223,438	32.7%
80	Parks and Recreation	11,330,444	4,619,463	15,949,907	40.8%
	Total Operating	282,172,484	84,228,441	366,400,925	29.8%
90	Fixed Charges	115,208,768	(95,033,263)	20,175,505	
		397,381,252	(10,804,822)	386,576,430	
	Nathaniel Witherell	24,192,573	7,164,427	31,357,000	29.6%
	Sewer Maintenance	12,633,649	1,094,290	13,727,939	8.7%
	School Lunch	3,764,582	529,521	4,294,103	14.1%
	G.E. Harris Golf	1,735,235	400,830	2,136,065	23.1%
	Retirement	2,007,741	36,460	2,044,201	1.8%
	Parking Fund	3,617,754	767,437	4,385,191	21.2%
	Lease RR	361,374	26	361,400	0.0%
	TOG Grant Fund	2,191,797	8,203	2,200,000	0.4%
	CDBG	876,623	48,377	925,000	5.5%
	School Grant	2,746,832	753,168	3,500,000	27.4%
	Shellfish & Harbor	107,737	2,113	109,850	2.0%

Benefits represent non-wage costs for employees. The major components are healthcare expenses, pension contributions, social security payments, other post-employment benefits, and worker's compensation costs.

¹ In addition, the State of Connecticut made pension payments of \$49,194,000 (in FY20) and on behalf of Greenwich employees covered by the State Retirement System.

Exhibit IV

Town of Greenwich Benefit Summary for 2020-2021 Budgets

	1001 GMEA	1002 Teamsters	1003 Fire	1005 Police	1006 Nurses	1008 LIUNA	1010 Elected
Nbr of Emp	257	393	102	150	21	212	3
Total Budgeted Salaries	18,711,000	23,553,000	8,943,000	13,701,000	1,729,000	21,678,000	364,000
Benefit Costs							
Healthcare Admin	27,000	43,000	14,000	18,000	3,000	24,000	-
Healthcare	5,846,000	9,089,000	2,926,000	3,846,000	541,000	5,055,000	75,000
Employee Premium	(585,000)	(909,000)	(293,000)	(385,000)	(54,000)	(506,000)	(8,000)
Pension - DB total	3,205,000	3,770,000	4,704,000	7,729,000	352,000	3,745,000	58,000
Pension - Unfunded							
Pension - DC	489,000	585,000		37,000	24,000	465,000	14,000
Life and AD&D	90,000	138,000	19,000	45,000	8,000	166,000	3,000
Social Security	1,431,000	1,802,000	130,000	199,000	132,000	1,658,000	28,000
Sick & Vaca Payout	142,000	178,000	68,000	104,000	13,000	164,000	3,000
RHSA	26,000	90,000			2,000	91,000	
Eye Glass	25,000				2,000	16,000	3,000
OPEB	10,000	8,000	179,000	309,000	1,000	2,000	-
OPEB - Unfunded	46,000	50,000	828,000	943,000	3,000	25,000	1,000
OPEB WC	28,000	36,000	14,000	21,000	3,000	33,000	-
401K	358,000	511,000	170,000	240,000	38,000	383,000	10,000
WC	226,000	284,000	108,000	165,000	21,000	261,000	4,000
Unemployment	27,000	34,000	13,000	20,000	3,000	32,000	1,000
	11,391,000	15,709,000	8,880,000	13,291,000	1,092,000	11,614,000	192,000
Percent of Salary	60.88	66.70	99.30	97.01	63.16	53.58	52.75
Total Cost per Employee	117,128	99,903	174,735	179,947	134,333	157,038	185,333
	1012 MC	2004 GEA	2009 BOE Admin	2011 GOSA	2013 Para Prof	Grand Total	
Nbr of Emp	53	927	5	57	142	2,322	
Total Budgeted Salaries	7,695,000	93,939,000	1,053,000	9,511,000	4,456,000	205,333,000	
Benefit Costs							
Healthcare Admin	6,000	94,000	1,000	7,000	13,000	250,000	
Healthcare	1,327,000	20,400,000	122,000	1,424,000	2,741,000	53,392,000	
Employee Premium	(133,000)	(2,040,000)	(17,000)	(199,000)	(274,000)	(5,403,000)	
Pension - DB total	1,845,000				673,000	26,081,000	
Pension - Unfunded							
Pension - DC	220,000				97,000	1,931,000	
Life and AD&D	59,000	243,000	9,000	88,000	6,000	874,000	
Social Security	589,000	1,362,000	15,000	138,000	341,000	7,825,000	
Sick & Vaca Payout	58,000					730,000	
RHSA						209,000	
Eye Glass	4,000					50,000	
OPEB	8,000	133,000	1,000	13,000	-	664,000	
OPEB - Unfunded	18,000	502,000	6,000	51,000	-	2,473,000	
OPEB WC	12,000	142,000	1,000	14,000	7,000	311,000	
401K	227,000					1,937,000	
WC	93,000	1,131,000	13,000	115,000	54,000	2,475,000	
Unemployment	11,000	136,000	2,000	14,000	7,000	300,000	
	4,344,000	22,103,000	153,000	1,665,000	3,665,000	94,099,000	
Percent of Salary	56.45	23.53	14.53	17.51	82.25	45.83	
Total Cost per Employee	227,151	125,180	241,200	196,070	57,190	128,954	

Exhibit V

2021 Town of Greenwich BET & BET Budget Committee FY22 Budget Meeting Calendar

UPDATED 10-22-20

Date	Day	Description	Start Time	End Time	Location
JANUARY 2021					
01/26/21	TUES	FIRST SELECTMAN BUDGET PRESENTATION	6:00 PM	Continuing	THMR
01/26/21	TUES	BOE BUDGET PRESENTATION	≈6:30 PM	Continuing	THMR
01/26/21	TUES	PUBLIC HEARING	≈7:00 PM		THMR
01/29/21	FRI	BUDGET MTG - DAY 1	9:00 AM	4:00 PM	THMR
FEBRUARY 2021					
02/02/20	TUES	BUDGET - DAY 2 - BOE OPERATING & CAPITAL	9:00 AM	4:00 PM	THMR
02/05/20	FRI	BUDGET MTG - DAY 3	9:00 AM	4:00 PM	THMR
02/08/21	MON	BUDGET MTG - DAY 4	9:00 AM	4:00 PM	THMR
02/16/21	TUES	BUDGET MTG - DAY 5	9:00 AM	4:00 PM	THMR
02/18/21	THURS	BUDGET MTG - DAY 6	9:00 AM	4:00 PM	THMR
02/23/21	TUES	BUDGET MTG - DAY 7	9:00 AM	4:00 PM	THMR
02/25/21	THURS	BUDGET MTG - DAY 8	9:00 AM	4:00 PM	THMR
MARCH 2021					
PUBLIC HEARING NOTICE PUBLISHED - MARCH 1, 2021					
03/01/21	MON	CONSOLIDATION DAY	9:00 AM	4:00 PM	THMR
03/04/21	THURS	BET BUDGET COMMITTEE - DECISION DAY 1	9:00 AM	4:00 PM	THMR
03/05/21	FRI	BET BUDGET COMMITTEE - DECISION DAY 2	9:00 AM	4:00 PM	THMR
03/15/21	MON	BET	6:30 P.M.		THMR
03/29/21	MON	BET PUBLIC HEARING	7:00 PM	10:00 PM	THMR
03/29/21	TUES	BET BUDGET WORKSHOP	5:00 AM	10:00 PM	THMR
APRIL 2021					
04/01/21	TUES	BET DECISION DAY	9:00 AM	9:00 PM	THMR