



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

**BUDGET COMMITTEE WEBINAR  
SPECIAL WEBINAR MEETING  
Thursday, October 8, 2020 – 8:30 A.M.**

**AGENDA**

Join Zoom Webinar

<https://greenwichct.zoom.us/j/82759214771?pwd=VTc0aVhuYjI5aFJwSDRBc2djY0dzdz09>

Password: 4332781

Or iPhone one-tap :

US: +16465189805,,82759214771#,1#,4332781# or  
8335480282,,82759214771#,1#,4332781# (Toll Free)

Or Telephone:

Dial(for higher quality, dial a number based on your current location):  
US: +1 646 518 9805 or 833 548 0282 (Toll Free) or 877 853 5257 (Toll Free) or 888 475 4499  
(Toll Free) or 833 548 0276 (Toll Free)  
Webinar ID: 827 5921 4771  
Password: 4332781

**1. First Read and discussion of 2021-2022 Budget Guidelines.**

Next meeting scheduled for Tuesday, October 13, 2020 at 11:00 AM.

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Leslie L. Tarkington, Chair



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

From: Board of Estimate and Taxation

Date: Draft – October 5, 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) shows spending levels for the Town and the BOE/Schools. The Estimate Budget includes projected operating costs, fixed charges, capital, and revenues that the BET anticipates would be approved based on current economic and other factors. In addition to the Estimate Budget, the BET Budget Committee deliberations, which includes Town and BOE/Schools review and presentations, will be considered by the Committee in preparing the FY22 budget.

In summary, anticipated operating costs including all employee benefit cost allocations, are projected to increase by 3.92% for the Town and increase 4.36% for the BOE/Schools.

This Estimate Budget is prepared with the following background:

- The Governor recently announcing 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%
- The FY 2020-2021 (FY21) Budget has operating expenditures flat with those of FY 2019-2020 (FY20)
- Residents are suffering job furloughs, losses, or reduced compensation due to COVID-19
- The Greenwich United Way reported that 29% of TOG residents are within Asset Limited, Income Constrained, Employed (ALICE) household guidelines
- Uncertainty about FY21 arises from 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 FY21, including whether the COVID-19 pandemic will be continuing, not returning, or will be a blend of both. As a result, the First Selectman, Board of Education (BOE), Appointing Authorities, and all Department Heads are expected 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 will continue to be implemented during FY22. This experience has created 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 currently has a mill rate increase of 1.46%, is a starting point for discussions. Increasing taxes from the level of the current mill rate of 11.590 creates concern for residents. The Budget Committee's objective is to bring in the mill rate for FY22 near or below the current FY 21 level.

#### **FY22 Estimate Budget Highlights**

- Proposed salary increases are contractual and/or expected based on input from TOG labor relations
- Non-salary accounts to increase by no more than 2%
- In addition to the no more than 2% increase in non-salary accounts, an additional \$1.6 million was added to BOE/Schools for special education
- Fixed charges increase over 6%, which reflects rising market prices for health care and contributions to the defined benefit pension fund as well as projected contributions to certain Town revenue funds
- Capital projects are projected at \$40 million, with restraint and deliberative process anticipated
- Expected specific State revenues and grants, PILOT (payment in lieu of taxes) are included
- Growing Grand List is expected to generate additional revenues to reduce an increase in the mill rate

#### **Operations**

- The Town and the BOE/Schools are requested to submit an Operating Plan; this TOG Charter requirement provides financial budgeting discipline
- The Town and the BOE/Schools should explain how they have operated under the COVID-19 environment including and explanation of:
  - Department services or programs not provided or offered
  - Type and amount of incremental costs incurred or savings realized

- Permanent Department changes made, if any, based on what has been learned including a description of technology now being used
- BOE/Schools should provide the amount of incremental costs incurred due to more than normal substitute teachers, and provide the number of teachers not working due to COVID-19
- The Town and the BOE/Schools are expected to review their operations with a goal of:
  - Evaluating current delivery of services/programs and eliminating obsolete services/programs
  - It is recommended that the BOE/Schools perform a program assessment previously discussed with the BET
  - Identifying the potential reduction in personnel and related costs
  - BOE/Schools should present details of special education costs through the use of separate line items for tuition and legal expenses
- The First Selectman and BOE/Schools should present FY21 or anticipated FY22 initiatives. 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 a zero impact to the budget)
- At the BET Budget hearings, the BET asks the First Selectman and the BOE/Schools to present a plan to combine functions for consistent policies and efficient operations. Suggested functions to be evaluated in FY22 are Human Resources, Information Technology and/or Purchasing
- At the BET Budget hearings, the BET asks the First Selectman and the BOE/Schools to present a plan for centralized 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 are cost efficiencies by avoiding duplication. As an example, is there overlap between services provided by Human Services, Health, Commission on Aging, Senior Center, Community Development Block Grant, and/or External Entities?
- The Budget Committee will evaluate the proper location to book and consolidate all External Entities, whether in the First Selectman's Department rather than retaining certain External Entities within Human Services
- The BOE/Schools, as it continues to see declining enrollment, should be prepared to adjust staffing accordingly
- 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. For FY22, benefits are expected to increase at 10.04% and total Fixed Charges at 6.08%. These expenses continue to rise at annual rates far higher than the CPI-U of 1.4% for the past 12 months (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. A way to mitigate the growth of Fixed Charges is to reduce the number of employees (including part-time) either by furlough or permanently, thereby lowering the cost of allocated benefits.

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 considering the benefit allocation, Town operating costs with benefits increases by 3.92% and the BOE/Schools operating costs with benefits increases by 4.36% in the Estimate Budget.

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

## **Capital**

- During the Budget cycle, the Budget Committee expects to review the prioritization of capital expenditures. The BET expects the First Selectman to reinstate a Capital Improvements Program (CIP) to prioritize projects for both the Town and the BOE/Schools
- The Budget Committee encourages the First Selectman and BOE/Superintendent of Schools to jointly develop a policy for Public Private Partnerships to enable the solicitation of outside sources of funding including critical input to make Public Private Partnerships feasible. The policy should include an outline of under what conditions specific funds will be used for operations and/or maintenance.
- 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.

- 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 goal of TOG's Revenue and Enterprise Funds are to generate enough revenues to cover expenses (including benefit allocations), and as appropriate, capital. The FY22 Budgets for these Funds should explain how this can be accomplished:

- For two of the Revenue Funds, Nathaniel Witherell and the School Lunch, a negative fund balance is currently anticipated. The Committee requests these entities provide a plan that either generates revenues or reduces expenses, or both, aimed toward the avoidance of generating, or curing, a negative fund balance.

### **Revenue**

The Budget Committee:

- Expects the First Selectman, Town, BOE/Schools, and Appointing Authorities, to provide schedules for changes in fee-based services included in their budgets; especially non-resident charges, and to be prepared to offer recommendations for any changes presented
- Expects Departments and BOE/Schools to project any reimbursement for 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
- Expects to learn 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
- Asks the First Selectman, Town, BOE/Schools, and Appointing Authorities to identify excess properties or leased properties anticipated to be sold or that will otherwise produce revenue including the closing of buildings or alternative uses

### **Summary**

The FY22 Budget will not be a status quo budget. 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 that many Greenwich families are finding it a challenge to pay property taxes. 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. The BET must be sensitive to the resulting high property taxes for home owners and the impact on those who rent.

The BET Budget Committee, recognizes, that similar to the Town and the BOE/Schools, the 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 Estimate Budget shows a current need to raise the mill rate by 1.46%. The BET recognizes that it may be preferable not to have an increase in the mill rate or in associated fees during the COVID-19 pandemic. The objective of the BET will be to support a mill rate near or below the FY21 mill rate level. The BET expects additional information to become available for its consideration prior to its approval in March 2021 of the proposed FY22 budget.

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

Respectfully,

Leslie L. Tarkington  
Chair, Budget Committee of the Board of Estimate and Taxation

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

**September 29, 2020**

	2020-2021 Final Budget				2021-2022 Estimate			
	Town	Schools	Total	%	Town	Schools	Total	%
<b>Financing Requirement</b>								
<b>Total Appropriations</b>								
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 0.38%	163,364,192 2.04%	282,172,484	-0.15%	120,279,458 1.24%	168,879,759 3.38%	289,159,216	2.48%
Benefits	44,775,778	35,940,536	80,716,314		49,709,881	39,109,953 <sup>1</sup>	88,819,834	10.04%
Total Department Costs with Benefits	163,584,071	199,304,727	362,888,798		169,989,339 3.92%	207,989,712 4.36%	377,979,050	4.16%
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%			30,500,000	16.86%
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%			(88,819,834)	10.04%
			34,492,454	6.96%			33,392,966	-3.19%
Total Operating Cost (including Fixed Charges)			397,381,251	1.81%			411,372,016	3.52%
Capital Tax Levy								
Current Yr Projects			38,983,000	-24.16%			40,000,000	2.61%
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%			(34,474,000)	-1.43%
			51,000,000	-5.29%			48,000,000	-5.88%
Transfer from Capital Non Recurring Fund Balance							(3,000,000)	N/A
Capital Tax Levy							45,000,000	
<b>Total Amount to be Financed</b>			<b>448,381,254</b>	<b>0.95%</b>			<b>456,372,016</b>	<b>1.78%</b>
<b>Funding</b>								
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%
Other Revenues			46,995,370	-0.83%			49,500,000	5.33%
Property Taxes			382,285,884	0.21%			390,352,016	2.11%
<b>Total Financing</b>			<b>448,381,254</b>	<b>0.95%</b>			<b>456,372,016</b>	<b>1.78%</b>
<b>Mill Rate Calculation</b>								
Property Tax revenue			382,285,884	0.21%			390,352,016	2.11%
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%			2,610,984	2.07%
Required Tax Levy			387,563,805	0.22%			395,563,000	2.06%
Estimated Grand List of October 1			33,438,497,489	10.15%			33,638,812,981	0.0599
Mill Rate			11.590	-0.79%			11.759	1.46%

<sup>1</sup> Does not include teacher pension costs which are paid by the State.

Amount to reach 0% mill rate increase	(5,684,959)
Amount to reach 1.0% mill rate increase	(1,786,221)
Amount to reach 1.25% mill rate increase	(811,536)
Amount to reach 1.5% mill rate increase	163,148
Amount to reach 2.0% mill rate increase	2,112,517
Amount to reach 2.5% mill rate increase	4,061,887



## Exhibit II

	2019-2020			2020-2021			2021-2022		
	BOE	TOG	Total	BOE	TOG	Total	BOE	TOG	Total
Salaries	130,572,190	60,214,852	190,787,042	381,574,084	60,214,852	441,788,936	883,577,871	60,214,852	943,792,723
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	27,775,709	17,043,895	44,819,603
Pension - DB	2,934,480	17,489,177	20,423,657	3,230,862	19,255,584	22,486,446	3,775,586	22,502,075	26,277,661
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>39,109,953</u>	<u>49,709,881</u>	<u>88,819,834</u>

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### Exhibit III

#### Town of Greenwich Department 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 <sup>1</sup>	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%
	<b>Total Operating</b>	<b>282,172,484</b>	<b>84,228,441</b>	<b>366,400,925</b>	<b>29.8%</b>
90	Fixed Charges	115,208,768	(95,033,263)	20,175,505	
		<b>397,381,252</b>	<b>(10,804,822)</b>	<b>386,576,430</b>	
	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.

<sup>1</sup> 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

	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	#####	23,553,000	8,943,000	#####	1,729,000	21,678,000	364,000
<b>Benefit Costs</b>							
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
	#####	15,709,000	8,880,000	#####	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	
<b>Benefit Costs</b>							
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	

## 2021 Town of Greenwich BET & BET Committee Meeting Calendar

UPDATED 10-05-20

Date	Day	Description	Start Time	End Time	Location
<b>JANUARY 2021</b>					
01/26/21	TUES	FIRST SELECTMAN BUDGET PRESENTATION	6:00 PM	Continuous	THMR
01/26/21	TUES	BOE BUDGET PRESENTATION	≈6:30 PM	Continuous	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
<b>FEBRUARY 2021</b>					
02/02/21	TUES	BUDGET - DAY 2 - BOE OPERAT. & CAP.	9:00 AM	4:00 PM	THMR
02/05/21	g	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
<b>MARCH 2021</b>					
03/01/21	MON	CONSOLIDATION DAY	9:00 AM	4:00 PM	THMR
03/04/21	THURS	BET DECISION DAY 1	9:00 AM	4:00 PM	THMR
03/05/21	FRI	BET DECISION DAY 2	9:00 AM	4:00 PM	THMR
03/29/21	MON	BET PUBLIC HEARING	7:00 PM	10:00 PM	THMR
03/30/21	TUES	BET BUDGET WORKSHOP	5:00 PM	9:00 PM	THMR
<b>APRIL 2021</b>					
04/01/21	TUES	BET DECISION DAY	9:00 AM	9:00 PM	THMR

DRAFT