

TOWN OF GREENWICH BOARD OF ESTIMATE AND TAXATION BUDGET COMMITTEE MEETING

Wednesday, April 16, 2014 6:30 P.M. Cone Room, 2nd Floor

AGENDA

Requests fo Number	r Budget Adjustments Department	<u>Amount</u>	<u>Purpose</u>
PS-1	Parking Services G219 52300	\$ 38,000	Transfer Rental Automotive & Construction Equipment
PL-1	Perrot Library A710 54020	\$ 20,000	Transfer Snow Removal of Parking Areas
PD-4	Police F2131 53310	\$ 21,014	Approval to Use Personal Protective Equipment
PD-5	Police F2131 53550 & F21312 535	<u>\$ 180,623</u> 550	Approval to Use Purchase, Install & Train ROV
CC-2	Conservation F172 55400	<u>\$ 217,088</u>	Approval to Use Hazard Mitigation Grant
SE-4	First Selectman P935 57350	\$ xxxxxx	Additional Appropriation Settlement Dellavalle v. TOG

Old Business:

New Business:

- Report Status of Current Economic Conditions
- Approval of the July 1, 2013 Other Post-Employment Benefits Actuarial Report

Approval of BET Budget Committee Meeting Minutes:

• February 12, 2014 – Department Reviews Day Three

- February 19, 2014 Capital Budget Review
- February 25, 2014 Consolidation Day
- February 27, 2014 Decision Day
- March 6, 2014 Regular BET Budget Committee Meeting

Adjournment

Marc V. Johnson, Chairman, BET Budget Committee

Town Of Greenwich Request Form For Budget Adjustments

BET Meeting Date: Application #: Apr-14

Department & Division: Parking Services

Action Requested: Transfer

Date of Submission: March 11, 2014

	Fund	Dept	Object	Project	Desc	Amount	
То:	G	219	52300		Rental of Automotive and Construction Equipment	38,000.00	
From:	G	219	54020		Maintenance of Parking Areas	30,000.00	
	G	219	54200		Maintenance of Machinery	8,000.00	

Justification of Request:

he Department of Parking Services maintains the various Town owned parking lots through the help of the Department of Public- Highway Division. To augment DPW during snow maintenance operations, Highway uses rental equipment and outside contractors to plow the various parking lots that the Town owns. Historically, our area receives an average of 30" of snow and budget for hired equipment is based on this average. To date, the Town had received a total of 78" of snow, exceeding the estimate by 48". Currently, we are overdrawn in this line item by \$33,837. We anticipate a savings of roughly \$38,000 from our maintenance acdount due to various factors, thus, we are requesting to have tehse funds transferred from the maintenance account to the hired equipment account

requesting to have tense	Tanas transferred from the fir	amenance account to the ninea equipment account.
Board Chairman		Department Head:
Certified correct as to co	•	ws as appropriations to date and unencumbered
Date:	Comptroller:	
The following action was	taken at a meeting of the Boa	ard of Estimate and Taxation held on:

Vote Clerk of the Board:

Email this form as a PDF along with any supporting documentation (in PDF Format)

The Department of Parking Services maintains the various Town owned parking lots through the help of the Department of Public Works- Highway Division. To augment DPW during snow maintenance activities, Highway uses rental equipment and outside contractors to plow the various parking lots that the Town owns. Historically, our area receives an average 30" of snow and budget for hired equipment is based on this average. To date, the Town had received a total of 78" of snow, exceeding the estimate by 48" or 160% more. Currently, we are overdrawn in this line item by \$33,837. We anticipate a savings of roughly \$38,000 from our maintenance account due to various factors, thus we are requesting to have these funds transferred from the maintenance account to the hired equipment account.

Town Of Greenwich Request Form For Budget Adjustments

BET Meeting Date: Application #:

April, 2014 PL 1

Department & Division: Perrot Library

Action Requested: Transfer

Date:

Date of Submission: April, 2014

	Fund	Dept	Object	Project	Desc	Amount	
То:	Α	710	54020			20,000.00	
From:	Α	710	53120			10,000.00	
	Α	710	52220			10,000.00	

Justification of Request:		
Tranfer because of heavy snow this y	year, to cover shortfall in 54020 - Maintenance of Parking Areas	
Board Chairman	Department Head:	
Certified correct as to computations a	and amounts shows as appropriations to date and unencumbered	
balances, with any changes given.	and amounts on two as appropriations to date and antinounistical	

Comptroller:

The following action was taken at a meeting of the Board of Estimate and Taxation held on: Vote Clerk of the Board:

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Perrot Library - Cost to Budget Comparison for Snow Removal

	F	ACTUAL	В	BUDGET
2003-04	\$	19,367	\$	7,000
2004-05	\$	22,119	\$	14,000
2005-06	\$	16,928	\$	14,000
2006-07	\$	12,365	\$	15,000
2007-08	\$	13,268	\$	15,500
2008-09	\$	29,325	\$	16,000
2009-10	\$	16,608	\$	16,000
2010-11	\$	27,933	\$	20,000
2011-12	\$	6,132	\$	18,000
2012-13	\$	25,531	\$	20,000
2013-2014	\$	56,994		20,500
Ten Year Av	/erag	ge Cost =		\$18,958

Town Of Greenwich Request Form For Budget Adjustments

Department & Division:

Police

BET Meeting Date: APR -14
Application #: PD 4

Action R	equested:	A	Approval to Use			
Date of S	Submissior	n: #	April 7, 2014			
	Fund	Dept	Object	Project	Desc	Amount
То:	F	2131	53310		Personal Protective Equipme	21,014
From:	F	213	35018		Federal Asset Forfeiture	21,014
and the sta The Police Special Res members h Vests with protection.	tus of the acco Department re sponse Unit To ave exceeded accessories a Protech Leve	ount from which equests permiss eam to increase the manufactur re required (\$9, el III/IV Rifle Plat	the transfer is made sion to use Federal A the level of persona rer's warranty and red 670). Tactical vests des are requested (\$6,	Attach separa sset Forfeiture I protection and commended re- currently used a ,720). Ballistic s	actors involved in arriving at costs, ate copy if necessary.) funds to supplement our inventor direplace outdated equipment. Table are equipped with expired front rife shields are necessary personal sat Ballistic Shields are required (\$4,6)	y of tactical vests for the ctical vests issued to new in Assault Enhanced Ballistic le plates and no back fety items - current shields ar 522)
First Selec	tman:	The for	ALL Dep	artment Head:	the	Acorer
	rrect as to cor vith any chang		amounts shows as a	ppropriations to	date and unencumbered	O .
Date:		C	Comptroller:	VII		
The followin	ng action was Approved Disapproved		ing of the Board of E	stimate and Ta Motion:	xation held on:	
	Modified as t	follows:		Second:		

This form should be submitted with 35 blue copies in addition to a current Appropriation Statement

Clerk of the Board:

Town Of Greenwich Request Form For Budget Adjustments

BET Meeting Date:

Mar-14

PD 5

Application #:

Department & Division:

Police

Action Requested:

Approval to Use

Date of Submission:

April 7, 2014

	Fund	Dept	Object	Project	Desc	Amount
То:	F F	2131 21312	53550 53550		cal Supplies/Small T cal Supplies/Small T	45,156 135,467
From:	F	213	35018		Asset Forfeiture S Port Security Gran	45,156 135,467

Justification of Request: (Set forth reasons the adjustment is required, the factors involved in arriving at costs, and the status of the account from which the transfer is made. Attach separate copy if necessary.)

We respectfully request permission to use \$180.623 (\$135.467 in the form of a grant and \$45.455 from one 5.45).

We respectfully request permission to use \$180,623 (\$135,467 in the form of a grant and \$45,156 from our Federal Asset Forfeiture Account) in order to purchase, install and train for a Remote Operative Vehicle (ROV) to be used by the Dive Team, and (2) FLIR Thermal Navigation/Search Rescue Cameras. The Greenwich Police Department has been aproved for a Department of Homeland Security (DHS) Federal Emergency Management Administration (FEMA) Port Security Grant which is available from 9/1/13 to 8/31/15. The amount of \$180,623 requires a match of \$45,156 (25%) from the local jurisdiction. See attached descriptions.

First Selectman:	Department Head:
Certified correct as to computation balances, with any changes given	s and amounts shows as appropriations to date and unencumbered
Date:	Comptroller:
The following action was taken at	a meeting of the Board of Estimate and Taxation held on:
Approved	Motion:
Disapproved	
Modified as follows:	Second:
	Clerk of the Board:

This form should be submitted with 35 blue copies in addition to a current Appropriation Statement

Remote Operated Vehicle (ROV)

Directly supports the Police Dive operations in the inspection of critical infrastructure; docks, piers, pipelines, vessel hulls, highway bridge and train trestle supports. A ROV can inspect larger areas in less time than human divers. Diver safety is increased, as multiple dives and divers are not deployed until the ROV has detected an anomaly. The ROV would be utilized locally as well as being part of regional assets supporting Maritime Operations. This unit is portable and can be utilized in ponds, reservoirs, pools, and some liquid tanks. This system is equipped with Sonar and digital recording capabilities, thus providing accurate location at all times, and documentation of evidence.

FLIR Thermal Cameras

Maritime Thermal Night Vision imaging uses heat, not light, to create real time pictures and video. This technology detects and displays tiny differences in heat energy that are around us all the time - day and night, in good or bad weather. The systems will be used for Navigation, Collision Avoidance, Man-Overboard Recovery, Vessel-in-Distress Detection, Security Patrols and Infrastructure Protection.

Town Of Greenwich Request Form For Budget Adjustments

Application #: CC-2

Apr-14

Department & Division: Conservation Comm

Action Requested: Approval to Use

Date of Submission:

Vote

	Fund	Dept	Object	Project	Desc	Amount
То:	F	172	55400		Hazard Mitigation Grant	217,088.00
From:	This federal ç	grant is the sou	urce of funding			
Justification	of Request:					
\$289,450. F the Scope o	ederal reimbo f Work submit	ursement for th ted within thei	nis project is 75% o	f the eligible costs ion. Total estimat	ad, Greenwich. The total appro based upon actual costs, provid ed Federal share is \$217,088 w	ded the subgrantee adheres to
Board Chair	man		De	epartment Head:		
	rect as to con ith any chango	es given.	amounts shows as	appropriations to	date and unencumbered	

Clerk of the Board:

Email this form as a PDF along with any supporting documentation (in PDF Format)

The following action was taken at a meeting of the Board of Estimate and Taxation held on:



STATE OF CONNECTICUT DEPARTMENT OF EMERGENCY SERVICES & PUBLIC PROTECTION DIVISION OF EMERGENCY MANAGEMENT & HOMELAND SECURITY



1AN 38 373

January 22, 2014

Peter Tesei First Selectman Town of Greenwich 101 Field Point Road Greenwich, CT 06830

RE: FEMA-DR-4046-CT

Hazard Mitigation Grant Program (HMGP) Project # 9-R

7 Grimes Rd. Elevation Greenwich, CT

Dear Mr. Tesei:

You are hereby notified that FEMA has approved Federal funding for the above referenced Hazard Mitigation Grant Program sub-grant project application (FEMA-DR-4046-9-R) for the elevation of one residential structure, 7 Grimes Road, located in Greenwich, CT.

The total approved budget for this project is \$289,450. Federal reimbursement for this project is 75% of the total eligible costs based upon actual costs, provided the subgrantee adheres to the Scope of Work submitted within their approved application. Total estimated Federal share is \$217,088 with the non-Federal match of \$72,362.

Enclosed are the related reporting compliance documents:

- General and Special Grant Conditions
- Record of Environmental Consideration
- Standard Reporting Schedule
- Quarterly Report
- Reimbursement Request Form
- Pre-Construction Agreement

Please review the award carefully, sign and return two copies of the grant award notification along with all certifications at your earliest convenience to:

Emily Pysh, Hazard Mitigation Grant Program
Department of Emergency Services and Public Protection
Division of Emergency Management and Homeland Security
25 Sigourney Street, 6th Floor
Hartford, CT 06106 – 5042

25 Sigourney Street, 6th floor, Hartford, CT 06106 Phone: 860.256.0800 / Fax: 860.256.0815 An Affirmative Action/Equal Employment Opportunity Employer

You will be sent a fully executed copy for your files. DEMHS is pleased to join you in securing and protecting Connecticut's citizens and resources.

Sincerely,

William P. Shea

Deputy Commissioner

WPS/erp

cc: Denise Savageau, Town of Greenwich

Town Of Greenwich Request Form For Budget Adjustments

BET Meeting Date: Application #:

Apr-14 SE 4

Department & Division: First Selectman

Action Requested: Additional Appropriation

Date of Submission: April 16, 2014

	Fund	Dept	Object	Project	Desc	Amount
То:	Р	935	57350		Settlement	xxxxx
From:					Risk Balance Fund	xxxx

Justification of Reques	it:		
· · · · · · · · · · · · · · · · · · ·		approval to settle this personal injusy lawsuit	
Board Chairman	Departme	nent Head:	
balances, with any cha Date:	anges given. Comptroller:	ws as appropriations to date and unencumbered	
The following action wa	as taken at a meeting of the Boar	ard of Estimate and Taxation held on:	
Vote	Clerk of t	the Board:	
Emai	l this form as a PDF along wi	vith any supporting documentation (in PDF Format)	

Town of Greenwich Selected Revenues and Spending Rate March 2014

Revenues

Conveyance tax revenue for the year exceeded the annual budget this month. Building permits were especially strong; one transaction brought in \$117 thousand in revenue.

Expenses

13-14 Y-T-D expenses are \$5.3 million higher than 12-13 primarily due to the higher pension cost of \$3.4 million. Other factors in the increase are \$500,000 in timing differences in transfers to other funds, greater payments to external entities (principally GEMS) of \$480 thousand, higher workers' compensation payments of \$425 thousand and higher expenses in the Highway Division of \$340 thousand due to this winter's storms.

Town of Greenwich Revenues

	2013-2014 Actual	2012-2013 Actual	2011-2012 Actual	2010-2011 Actual	2009-2010 Actual	2008-2009 Actual	2007-2008 Actual
Conveyance							
Jul	666,990	515,428	385,978	501,441	571,626	442,552	831,010
Aug	561,742	552,539	396,531	368,276	244,214	427,480	694,396
Sep	422,827	552,570	310,486	266,376	309,319	275,128	521,336
Oct	404,656	272,860	236,939	359,248	297,221	190,543	385,513
Nov	405,826	270,678	154,065	204,992	307,956	70,274	484,734
Dec	538,844	720,362	272,391	358,153	395,264	128,693	299,093
Jan	402,983	251,120	249,325	245,362	251,952	64,087	978,943
Feb	256,542	236,823	146,585	227,206	230,994	60,553	293,322
Mar	384,722	211,528	305,095	305,006	217,404	172,125	415,357
Apr	•	317,868	304,553	369,976	310,058	112,646	501,440
May		483,436	449,060	416,894	271,001	151,614	330,399
Jun		606,259	523,570	790,384	651,925	261,774	511,846
oun	4,045,132	4,991,471	3,734,578	4,413,314	4,058,934	2,357,469	6,247,389
Budget	4,000,000	4,000,000	4,000,000	3,800,000	4,500,000	7,300,000	7,300,000
	45,132	991,471	(265,422)	613,314	(441,066)	(4,942,531)	(1,052,611)
Building Permits							
Jul	335,954	282,889	324,759	407,553	146,585	506,707	532,454
Aug	345,237	308,445	455,157	192,982	280,466	241,709	509,514
Sep	391,637	283,052	254,633	417,339	359,486	383,079	723,099
Oct	747,035	175,705	285,366	488,229	259,329	335,102	398,391
Nov	365,766	277,890	337,104	430,828	256,313	236,655	450,891
Dec	254,924	202,611	265,365	529,948	346,262	142,240	645,790
Jan	264,873	209,660	184,051	123,905	87,109	397,690	542,435
Feb	424,394	235,383	179,489	227,650	351,245	317,752	294,881
Mar	631,917	293,550	218,296	266,736	246,465	134,719	465,678
Apr	,	434,094	276,852	265,174	281,082	202,506	440,543
May		475,914	643,954	315,716	386,326	189,409	328,712
Jun		333,129	387,845	430,300	435,582	327,585	473,281
	3,761,737	3,512,322	3,812,871	4,096,360	3,436,250	3,415,153	5,805,669
Budget	3,500,000	3,500,000	3,500,000	3,000,000	3,900,000	6,000,000	6,000,000
	261,737	12,322	312,871	1,096,360	(463,750)	(2,584,847)	(194,331)
Interest							
Jul	20,875	20,204	26,893	8,982	16,664	79,132	212,367
Aug	34,954	31,389	47,772	43,810	65,126	208,015	527,521
Sep	29,441	25,117	36,887	47,250	51,012	164,201	389,961
Oct	23,005	22,959	32,295	34,666	42,030	166,017	283,705
Nov	16,920	17,750	24,354	31,729	24,239	111,703	184,161
Dec	10,920	14,832	18,952	25,144	15,104	50,714	83,116
Jan	13,830	20,856	23,832	32,951	22,239	32,885	200,953
Feb	18,799	25,122	31,932	44,452	52,206	73,737	286,030
Mar	17,905	17,837	26,596	42,694	47,574	57,746	230,121
Apr	•	19,755	21,136	33,172	32,834	38,910	127,291
May		17,336	17,032	26,997	27,084	21,022	89,349
Jun		21,892	11,665	22,468	16,201	15,550	41,416
	186,649	255,049	319,346	394,315	412,313	1,019,632	2,655,991
Budget	270,000	400,000	400,000	1,000,000	1,500,000	3,300,000	5,000,000
	(83,351)	(144,951)	(80,654)	(605,685)	(1,087,687)	(2,280,368)	(2,344,009)
Overage / (Shortfall)	223,517	858,841	(33,205)	1,103,989	(1,992,503)	(9,807,745)	(3,590,951)

Town of Greenwich
2014 Spending Compared to 2013, 2012, 2011 and 2010 by Month

			2010	2011	2012	2013	2014	Change 2014 over 2013
2 17,432,640.59 14,373,131.48 12,119,333.33 18,597,983.21 14,567,316.72 4,030,666.49 3 19,541,880.94 25,545,797.62 26,332,075.47 25,935,476.17 24,009,080.03 1,926,396.14 4 23,797,506.72 22,228,368.05 18,519,138.92 23,227,608.19 23,582,184.02 -354,575.83 5 21,215,372.49 19,192,850.70 24,586,307.97 31,400,628.15 30,702,040.12 698,588.03 6 28,657,481.97 33,583,434.74 33,397,217.09 25,833,547.01 23,928,464.17 1,905,082.84 7 24,682,775.64 27,206,656.33 29,271,851.23 25,843,840.27 29,255,794.82 -3,411,954.55 8 19,663,286.61 19,625,042.29 22,704,107.46 25,121,284.83 24,681,079.29 440,205.54 9 23,566,967.94 25,080,526.35 22,199,968.58 21,664,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63 22,698,732.63 12 28,8474,767.30	Operating							2014 OVEI 2013
3		1	23,443,368.50	29,844,024.87	33,288,060.63	30,731,780.63	39,933,363.93	-9,201,583.30
4 23,797,506,72 22,223,368.05 18,519,138.92 23,227,608.19 23,582,184.02 -354,575.83 5 21,215,372.49 19,192,850.70 24,586,307.97 31,400,628.15 30,702,040.12 698,588.03 6 28,657,481.97 33,583,434.74 33,397,217.09 25,833,547.01 23,928,464.17 1,905,082.84 7 24,682,775.64 27,206,656.33 29,271,851.23 25,843,840.27 29,255,794.82 -3,411,954.55 8 19,663,286.61 19,625,042.29 22,704,107.46 25,121,284.83 24,681,079.29 440,205.54 9 23,566,967.94 25,080,526.35 22,199,968.58 21,654,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63 22,982,253.92 -1,327,414.75 12 38,879,628.12 42,482,107.04 42,948,721.14 39,136,471.15 39,436,471.15 13 5,737,196.04 5,767,771.81 6,480,431.92 6,454,942.85 32,344,577.02 -5,294,589.39 Capital		2	17,432,640.59	14,373,131.48	12,119,333.33	18,597,983.21	14,567,316.72	
5 21,215,372.49 19,192,850.70 24,586,307.97 31,400,628.15 30,702,040.12 698,588.03 6 28,657,481.97 33,583,434.74 33,397,217.09 25,833,547.01 23,928,464.17 1,905,082.84 7 24,682,775.64 27,206,656.33 29,271,851.23 25,843,840.27 29,255,794.82 -3,411,954.55 8 19,663,286.61 19,625,042.29 22,704,107.46 25,121,284.83 24,681,079.29 440,205.54 9 23,566,967.94 25,080,526.35 22,199,968.58 21,654,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63		3	19,541,880.94	25,545,797.62	26,332,075.47	25,935,476.17	24,009,080.03	1,926,396.14
6 28,657,481.97 33,583,434.74 33,397,217.09 25,833,547.01 23,928,464.17 1,905,082.84 7 24,682,775.64 27,206,656.33 29,271,851.23 25,843,840.27 29,255,794.82 -3,411,954.55 8 19,663,286.61 19,625,042.29 22,704,107.46 25,121,284.83 24,681,079.29 440,205.54 9 23,566,967.94 25,080,526.35 22,199,968.58 21,654,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63 22,383,123.90 25,406,277.50 30,698,619.08 30,798,799,619.08 30,799,799.09 30,799,799.09 30,799,799.09 30,799,799.09 30,799,799.09 30,799,799.09 30,799,799.09		4	23,797,506.72	22,228,368.05	18,519,138.92	23,227,608.19	23,582,184.02	-354,575.83
7 24,682,775.64 27,206,656.33 29,271,851.23 25,843,840.27 29,255,794.82 -3,411,954.55 8 19,663,286.61 19,625,042.29 22,704,107.46 25,121,284.83 24,681,079.29 440,205.54 9 23,566,967.94 25,080,526.35 22,199,968.58 21,654,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63		5	21,215,372.49	19,192,850.70	24,586,307.97	31,400,628.15	30,702,040.12	698,588.03
8 19,663,286.61 19,625,042.29 22,704,107.46 25,121,284.83 24,681,079.29 440,205.54 9 23,566,967.94 25,080,526.35 22,199,968.58 21,654,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63 22,982,253.92 -1,327,414.75 11 20,440,549.00 22,383,123.90 25,406,277.50 30,698,619.08		6	28,657,481.97	33,583,434.74	33,397,217.09	25,833,547.01	23,928,464.17	1,905,082.84
9 23,566,967.94 25,080,526.35 22,199,968.58 21,654,839.17 22,982,253.92 -1,327,414.75 10 21,416,112.74 18,356,101.90 20,142,938.15 22,698,732.63 11 20,440,549.00 22,383,123.90 25,406,277.50 30,698,619.08 12 38,879,628.12 42,482,107.04 42,948,721.14 39,136,471.15 13 5,737,196.04 5,767,771.81 6,480,431.92 6,454,942.85 14 288,474,767.30 305,668,937.08 317,396,429.39 327,335,753.34 233,641,577.02 -5,294,589.39 Capital 1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 2,809,000.00 6 0.00 1,792,000.00 0.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 105,787.50 12 0.00 0.00 0.00 1,750,000.00 0.00		7	24,682,775.64	27,206,656.33	29,271,851.23	25,843,840.27	29,255,794.82	-3,411,954.55
10		8	19,663,286.61	19,625,042.29	22,704,107.46	25,121,284.83	24,681,079.29	440,205.54
11 20,440,549.00 22,383,123.90 25,406,277.50 30,698,619.08 12 38,879,628.12 42,482,107.04 42,948,721.14 39,136,471.15 13 5,737,196.04 5,767,771.81 6,480,431.92 6,454,942.85 288,474,767.30 305,668,937.08 317,396,429.39 327,335,753.34 233,641,577.02 -5,294,589.39 Capital 1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 979,000.00 -979,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 105,787.50		9	23,566,967.94	25,080,526.35	22,199,968.58	21,654,839.17	22,982,253.92	-1,327,414.75
12 38,879,628.12 42,482,107.04 42,948,721.14 39,136,471.15 13 5,737,196.04 5,767,771.81 6,480,431.92 6,454,942.85 288,474,767.30 305,668,937.08 317,396,429.39 327,335,753.34 233,641,577.02 -5,294,589.39 Capital 1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 979,000.00 -979,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 0.00 11,1		10	21,416,112.74	18,356,101.90	20,142,938.15	22,698,732.63		
13 5,737,196.04 5,767,771.81 6,480,431.92 6,454,942.85 Capital 1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 979,000.00 -979,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 35,295,663.77 -3,615,132.37		11	20,440,549.00	22,383,123.90	25,406,277.50	30,698,619.08		
Capital 288,474,767.30 305,668,937.08 317,396,429.39 327,335,753.34 233,641,577.02 -5,294,589.39 1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 979,000.00 -979,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 105,787.50 12 0.00 0.00 1,750,000.00 0.00 31,680,531.40 35,295,663.77 -3,615,132.37		12	38,879,628.12	42,482,107.04	42,948,721.14	39,136,471.15		
Capital 1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 2,809,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 1 12 0.00 0.00 1,750,000.00 0.00 0.00 -3,615,132.37		13	5,737,196.04	5,767,771.81	6,480,431.92	6,454,942.85		
1 0.00 6,960,550.00 13,704,399.33 10,688,973.90 1,192,060.01 9,496,913.89 2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 0.00 2,809,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37			288,474,767.30	305,668,937.08	317,396,429.39	327,335,753.34	233,641,577.02	-5,294,589.39
2 0.00 0.00 0.00 1,756,000.00 9,392,000.00 -7,636,000.00 5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 0.00 2,809,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37	Capital							_
5 119,612.50 79,800.00 39,987.50 2,809,000.00 0.00 979,000.00 -979,000.00 6 0.00 1,792,000.00 0.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		1	0.00	6,960,550.00	13,704,399.33	10,688,973.90	1,192,060.01	9,496,913.89
6 0.00 1,792,000.00 0.00 979,000.00 -979,000.00 7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		2	0.00	0.00	0.00	1,756,000.00	9,392,000.00	-7,636,000.00
7 9,450,219.00 8,535,625.00 14,109,701.01 16,320,770.00 23,732,603.76 -7,411,833.76 8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 0.00 12 0.00 0.00 1,750,000.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		5	119,612.50	79,800.00	39,987.50	2,809,000.00	0.00	2,809,000.00
8 0.00 -42,787.43 0.00 105,787.50 0.00 105,787.50 11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 12 0.00 0.00 1,750,000.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		6	0.00	1,792,000.00	0.00	0.00	979,000.00	-979,000.00
11 2,394,612.50 2,354,800.00 2,324,987.50 0.00 12 0.00 0.00 1,750,000.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		7	9,450,219.00	8,535,625.00	14,109,701.01	16,320,770.00	23,732,603.76	-7,411,833.76
12 0.00 0.00 1,750,000.00 0.00 11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		8	0.00	-42,787.43	0.00	105,787.50	0.00	105,787.50
11,964,444.00 19,679,987.57 31,929,075.34 31,680,531.40 35,295,663.77 -3,615,132.37		11	2,394,612.50	2,354,800.00	2,324,987.50	0.00		
		12	0.00	0.00	1,750,000.00	0.00		
300 430 211 30 325 348 024 65 340 325 504 73 350 016 284 74 269 037 240 70 9 000 721 76			11,964,444.00	19,679,987.57	31,929,075.34	31,680,531.40	35,295,663.77	-3,615,132.37
000,700,121.00 020,040,324.00 040,020,041.70 000,010,041.74 200,801,240.79 -0,900,121.70			300,439,211.30	325,348,924.65	349,325,504.73	359,016,284.74	268,937,240.79	-8,909,721.76

The Nathaniel Witherell Statement of Operations February 28, 2014

3,168 60.48 2,711 56.99 467 Medicare 26.994 63.09 22.948 59.95 4.046 24.1 5.395 742 15.695 (501) Medicare 3.908 22.948 59.95 4.046 2.375 4.563 80.79 4.765 82.29 (202) Total Occupancy 42.454 86.59 4.038 82.29 2.116		Cu	rrent Month	Februar	y-14			,	Year-To-Date	Februa	ry-14
1,040 22.8% 1,182 24.8% (142) Commercial Insurance 10,846 25.9% 10,005 24.8% 841 142 23.5% 130 23.5% (15) Commercial Insurance 706 17.7% 1,102 27.5% (36) 24.1% 34.0% 22,948 56.9% 4,046 25.984 36.8% 22,948 56.9% 4,046 24.1% 35.8% 742 15.85% (20)2 Total Occupancy 42.454 86.55% 40,338 82.2% 6,283 15.85% (23.75% 4.563 86.75% 4.7565 84.2% (20)2 Total Occupancy 42.454 86.55% 40,338 82.2% 6,283 15.85% (23.75% 4.563 4.563 86.75% 4.757 4	Actual	%	Budget	%	Variance	Description	Actual	%	Budget	%	Variance
114 2.5% 130 2.7% (16) Commercial Insurance 7.06 1.7% 2.5% 3.6% 2.2.4% 5.9% 7.42 15.6% (501) Medicare 3.908 9.2% 6.283 15.8% (2.375 4.663 80.7% 4.765 84.2% (202) Total Occupancy 4.2.464 86.5% 40.038 82.2% 2.116 TNW Resident Revenue S.4.40.600 35.0% 52.445 86.5% 40.038 82.2% 2.116 TNW Resident Revenue First Revenu						Census					
3,168 60.48 2,711 56.99 467 Medicare 26.994 63.09 22.948 59.95 4.046 24.1 5.395 742 15.695 (501) Medicare 3.908 22.948 59.95 4.046 2.375 4.563 80.79 4.765 82.29 (202) Total Occupancy 42.454 86.59 4.038 82.29 2.116	1,040	22.8%	1,182	24.8%	(142)	Private	10,846	25.5%	10,005	24.8%	841
A	114	2.5%	130	2.7%	`(16)	Commercial Insurance	706	1.7%	1,102	2.7%	(396)
241 5.3% 742 15.9% (501) Medicare 3.908 9.2% 6.283 15.9% (2.375 4.563 8.07% 4.765 84.2% (202) Total Occupancy 4.2454 86.5% 40.338 82.2% 2.116	3,168	69.4%	2,711	56.9%	457 [°]	Medicaid	26,994	63.6%	22,948	56.9%	4,046
S449,001 30.7% \$560,871 33.2% \$(\$111,870) Private \$4,840,660 35.0% \$4,747,473 33.4% \$93,187 \$78,711 5.4% 56.472 3.3% 22,239 Commercial Insurance \$324,614 2.3% 468,575 3.3% (143,981 145,514 9.9% 407,625 24.2% (262,111) Medicare Part A \$2,224,985 18.1% 3,396,100 23.9% (15,771,115 11,991 0.7% 3.315 (2582) User Fees \$(28,971) 4.5% (548,981) 3.3% (2582) User Fees \$(28,971) 4.5% (548,931) 3.3% (78,981) (10,000) 0.6% (10,000) 0.6% (10,000) 0.6% (20,2751) Net TNW Revenue 13,839,781 0.00% (14,007,516 0.00% 0.0	241	5.3%	742	15.6%	(501)	Medicare	3,908	9.2%	6,283	15.6%	(2,375)
Set	4,563	80.7%	4,765	84.2%	(202)	Total Occupancy	42,454	86.5%	40,338	82.2%	2,116
T8,711						TNW Resident Revenue					
811,988 554% 701,010 41.5% 110,988 Medicard 6,818,711 49.3% 5,933,894 41.8% 884,817 145,514 8.9% 407,625 24.2% (262,111) Medicare Part B 260,420 1.9% 194,856 1.4% 65,554 15,306 1.0% 11,991 0.7% 3,315 Other Revenue 79,563 0.6% 95,928 0.7% (16,565 (67,473) -4.6% (64,891) -3.8% (2,582) User Fees (62,8971) -4.6% (68,907) -3.8% (2,582) User Fees (68,000) -0.6% (60,000) -0.6% (60,000) -0.6% (70,000) -0.6% -0	\$449,001	30.7%	\$560,871	33.2%	(\$111,870)	Private	\$4,840,660	35.0%	\$4,747,473	33.4%	\$93,187
145,514 9.9% 407,625 24.2% (262,111) Medicare Part A 2,224,985 16.1% 3,396,100 23.9% (1,171,115 41,627 2.8% 24,357 1.4% 17,270 Medicare Part B 260,420 1.9% 194,856 1.4% 65,564 15,306 1.0% 11,1991 0.7% 3,315 Other Revenue 79,363 0.6% 95,928 0.7% (16,565 (67,473) 4.6% (64,891) -3.8% (2,582) User Fees (628,971) -4.5% (549,310) 3.9% (79,661 (10,000) -0.6% 0.0 0.0%	78,711	5.4%	56,472	3.3%	22,239	Commercial Insurance	324,614	2.3%	468,575	3.3%	(143,961)
41,627 2.8% 24,357 1.4% 17,270 Medicare Part B 260,420 19% 194,856 1.4% 65,564 15,006 10% 11,991 0.7% 3,315 Other Revenue 79,363 0.6% 95,928 0.7% (16,565 (16,565 (10,000) -0.7% (10,000) -0.6% 0 Revenue Reserves (80,000) -0.6% (80,000)	811,998	55.4%	701,010	41.5%	110,988	Medicaid	6,818,711	49.3%	5,933,894	41.8%	884,817
15,306	145,514	9.9%	407,625	24.2%	(262,111)	Medicare Part A	2,224,985	16.1%	3,396,100	23.9%	(1,171,115)
(67,473) 4.6% (64,891) 3.8% (2,582) User Fees (628,971) 4.5% (549,310) 3.9% (79,661 (10,000) -0.7% (10,000) -0.6% 0 (222,751) Net TNW Revenue 13,839,781 100.0% (80,000) -0.6% (41,627	2.8%	24,357	1.4%	17,270	Medicare Part B	260,420	1.9%	194,856	1.4%	65,564
(10,000 -0.7% (10,000 -0.6% 0 Revenue Reserves (80,000 -0.6% (80,000 -0.6% 0 0 1,464,684 100.0% 1,687,435 100.0% (222,751) Net TNW Revenue 13,839,781 100.0% 14,207,516 100.0% (367,735 1,186,595 81.0% 1,176,434 69.7% (10,161) Personnel Services 9,825,204 71.0% 10,093,830 71.0% 268,626 68,922 4.7% 89,804 5.3% 20,882 Service Expense 588,171 4.2% 709,398 5.0% 121,227 134,835 9.2% 158,528 9.4% 23,693 Supply Expense 1,233,999 8.9% 1,346,494 9.5% 112,495 33,895 2.3% 16,252 1.0% (17,643) Maintenance Expense 211,118 1.5% 117,229 0.8% (93,889 11,1818 0.8% 12,500 0.7% 982 Insurance Direct 92,139 0.7% 100,000 0.7% 7,861 0.00%	15,306	1.0%	11,991	0.7%	3,315	Other Revenue	79,363	0.6%	95,928	0.7%	(16,565)
1,484,684 100.0% 1,687,435 100.0% (222,751) Net TNW Revenue 13,839,781 100.0% 14,207,516 100.0% (367,735	(67,473)	-4.6%	(64,891)	-3.8%	(2,582)	User Fees	(628,971)	-4.5%	(549,310)	-3.9%	(79,661)
1,186,595		-0.7%		-0.6%		Revenue Reserves		-0.6%	(80,000)	-0.6%	ì o
1,186,595	1,464,684	100.0%	1,687,435	100.0%	(222,751)	Net TNW Revenue	13,839,781	100.0%	14,207,516	100.0%	(367,735)
68,922 4.7%						Appropriated Expense					
66,922 4.7%	1.186.595	81.0%	1.176.434	69.7%	(10.161)	Personnel Services	9.825.204	71.0%	10.093.830	71.0%	268.626
134,835 9.2% 158,528 9.4% 23,693 Supply Expense 1,233,999 8.9% 1,346,494 9.5% 112,495 33,895 2.3% 16,252 1.0% (17,643) Maintenance Expense 211,118 1.5% 117,229 0.8% (93,889 11,518 0.0%	,,		, -, -		(-, - ,		-,,-		-,,		,
33,895 2.3% 16,252 1.0% (17,643) Maintenance Expense 211,118 1.5% 117,229 0.8% (93,889 11,518 0.8% 12,500 0.7% 982 Insurance Direct 92,139 0.7% 100,000 0.7% 7,861 0.0% 0 0.0% 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0 0.0% 0 0.0% 0 0 0.0% 0 0 0 0 0 0 0 0 0	/ -		,		- ,	•	,		,		,
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(574,323) -39.2% (316,080) -18.7% (258,243) Net Town Operating Results (2,988,449) -21.6% (3,236,853) -22.8% 248,404	54,212	3.7%	19,250	1.1%	(34,962)	Capital Expenditures	239,329	1.7%	196,000	1.4%	(43,329)
Contributions From External Sources 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0 0.0% 0 0 0.0% 0	2,039,007	139.2%	2,003,515	118.7%	(35,492)	Sub Total Expenditures	16,828,231	121.6%	17,444,369	122.8%	616,138
0 0.0% 0 0.0% 0 Contribution From General Fund 0 0.0% 0 0.0% 0 0.0% 0 0 0.0% 0 0 0.0% 0 <	(574,323)	-39.2%	(316,080)	-18.7%	(258,243)	Net Town Operating Results	(2,988,449)	-21.6%	(3,236,853)	-22.8%	248,404
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(\$574,323) -39.2% (\$316,080) -18.7% (\$258,243) Town Net Revenue/(Expense) (\$2,988,449) -21.6% (\$3,236,853) -22.8% \$248,404	(\$574,323)	-39.2%	(\$316,080)	-18.7%	(\$258,243)	Town Net Revenue/(Expense)	(\$2,988,449)	-21.6%	(\$3,236,853)	-22.8%	\$248,404

Note-1 Town Department Support Services allocated to TNW includes cost estimates for Purchasing, Human Resources, Information Technology, Finance and Legal Services.

	Current Month February-14		Adjustments to Town Net	Year-To-Date February-14						
Actual	%	Budget	%	Variance	Revenue/(Expense)	Actual	%	Budget	%	Variance
\$54,212	3.7%	\$19,250	1.1%	\$34,962	Reverse Medicaid Capital Spending	\$239,329	1.7%	\$196,000	1.4%	\$43,329
(37,500)	-2.6%	(37,500)	-2.2%	0	Depreciation Expense	(300,000)	-2.2%	(300,000)	-2.1%	0
0	0.0%	0	0.0%	0	Debt Repayment	113,000	0.8%	179,300	1.3%	(66,300)
0	0.0%	0	0.0%	0	Contribution From General Fund	0	0.0%	0	0.0%	0
0	0.0%	0	0.0%	0	Contribution From Friends of TNW	0	0.0%	0	0.0%	0
16,712	1.1%	(18,250)	-1.1%	34,962	Total Enterprise Adjustments/Eliminations	52,329	0.4%	75,300	0.5%	(22,971)
		•		•						
(\$557,611)	-38.1%	(\$334,330)	-19.8%	(\$223,281)	Adjusted Net Income/(Loss)	(\$2,936,120)	-21.2%	(\$3,161,553)	-22.3%	\$225,433

(Page - 2)

Town of Greenwich, Connecticut

Other Post-Employment Benefits

Actuarial Valuation as of July 1, 2013

Submitted by

Boomershine Consulting Group, LLC Executive Center 1 3300 North Ridge Road, Suite 300 Ellicott City, MD 21043



April, 2014



April 11, 2014

Town of Greenwich Board of Estimate and Taxation 101 Field Point Road Greenwich, CT 06830

Members of the Board:

This report presents the July 1, 2013 actuarial valuation results for the Town of Greenwich (the "Town") Other Post-Employment Benefit Plan (the "Plan"). The purposes of this report are to:

- (1) Determine the plan's July 1, 2013 actuarial obligations;
- (2) Determine the Town's 2013/2014 fiscal year accrual for Governmental Accounting Standards Board (GASB) Statements 43 and 45; and
- (3) Provide information that may be helpful in future planning for Plan.

A summary of the major results is shown in the Executive Summary, while the Principal Valuation Results section provides more detail.

The Accounting Information section summarizes GASB Other Post-Employment Benefits accounting treatment including the Annual Required Contribution and Net OPEB Obligation.

The actuarial costs and liabilities shown herein are based on the data and Plan provisions provided by the Town, as summarized in the Demographic Information and Plan Provisions Sections, respectively, and the funding method and actuarial assumptions outlined in the Methods and Assumptions Section of this report. This Report presents our best estimate of the Town's OPEB costs, in accordance with accepted actuarial principles and our understanding of GASB Statements 43 and 45.

To the best of our knowledge, this report is complete and accurate and conforms to generally accepted actuarial principles and methodology. This report is intended for the sole use of the addressee. It is intended only to supply sufficient information for the Town to comply with the stated purposes of the report, and may not be appropriate for other business purposes. Reliance on information contained in the report by anyone for other than the intended purposes puts the relying entity at risk of being misled because of confusion or failure to understand applicable assumptions, methodologies, or limitations of the reports conclusions.

The first undersigned is a member of the American Academy of Actuaries, and is qualified to render the actuarial opinions herein.

Respectfully submitted,

Gregory M Stump, FSA, EA, MAAA, FCA

Vice President and Senior Actuary

Marshal Banks Senior Consultant



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Executive Summary

The Town provides healthcare and prescription drug insurance benefits to retirees and their dependents. A portion of the cost is paid by the Town for some retirees if they qualify based on their years of service at retirement. All full time active employees who retire and meet the service requirement criteria may participate. All retirees who are receiving a defined benefit from the Retirement System or participate in the Town's 401(k) plan may elect to participate at any open enrollment date.

The following table summarizes the valuation results. These results have been calculated based on assumptions relating to current Plan costs, projected increases in health care costs, mortality, turnover, and investment return.

Information on Plan provisions and retiree participation was provided by the Town.

This summary identifies the actuarial value of benefits as of July 1, 2013 and costs for the 2013/2014 fiscal year, using a discount rate of 7.50% and 7.25% and amortizing the Unfunded Actuarial Accrued Liability over 26 years.

(\$ millions)	July 1, 2013 – 7.5 discount rate	July 1, 2013 – 7.25 discount rate	July 1, 2012*
Present Value of Projected Benefits (PVPB)	\$79,010,792	\$81,797,497	not shown
Actuarial Accrued Liability (AAL)	72,810,815	75,087,425	\$ 68,503,900
Plan Asset Value	18,100,133	18,100,133	16,646,300
Unfunded Actuarial Accrued Liability (UAAL)	54,710,682	56,987,292	51,857,500
Annual Required Contribution (ARC)	5,628,252	5,765,560	5,267,100
Annual OPEB Cost (AOC)		5,798,642	not shown
Expected Employer Contributions		5,765,560	not shown

Net OPEB Obligation/(Asset) (NOO/A) as of 6/30/2013	(\$4,073,573)	
Projected Net OPEB Obligation/(Asset) (NOO/A) as of 6/30/2014	(\$1,215,892)	

^{*} based on prior actuarial report and Town's financial report.



There have been several changes since the prior valuation:

1. Change in actuarial firm, which entails a change in software as well. The impact of this change on the valuation results was minimal.

2. Change in asset smoothing method

The method of smoothing was updated to be consistent with the Retirement System and with accepted actuarial practices. The impact was a small decrease in Plan costs in the near term.

3. Changes in actuarial assumptions

Several of the assumptions were updated, including future medical inflation, participation rates, and per capita claims. The impact of these changes was minimal.

An additional change was the reduction of the assumed investment return to 7.25% from 7.50%. The impact of this change is shown above.

4. There was an investment gain.

The return on assets in the OPEB trust fund exceeded the expected 7.50%. This resulted in a decrease in costs and liabilities.

Overall, plan costs increased by about \$500,000 versus the prior year. The Plan's funding ratio decreased slightly as well.



Principal Valuation Results

This section presents detailed valuation results for the Town's retiree OPEB programs.

- The Present Value of Projected Benefits (PVPB) is the total present value of all expected future benefits to be paid to current participants, based on certain actuarial assumptions. The PVPB is a measure of total liability or obligation, including benefits to be accrued in the future. Essentially, the PVPB is the value (on the valuation date) of the benefits promised to current and future retirees. The Plan's total PVPB (at July 1, 2013) is \$81.8 million. About 45.5% (\$37.2 million) of this liability is for current active employees (future retirees).
- The Actuarial Accrued Liability (AAL) is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions. The Plan's total AAL (at July 1, 2013) is \$75.1 million. About 40.7% (\$30.5 million) of this obligation is for active employees. The AAL represents approximately 91.8% of the PVPB.
- The Normal Cost is the value of benefits expected to be earned during the year by active employees, again based on certain actuarial methods and assumptions. The total Normal Cost is \$778,494.

The AAL and Normal Cost shown below, as of July 1, 2013, were developed using the Entry Age actuarial cost method.

			Total of All
(\$ in millions)	Explicit Benefits	Implicit Subsidy	Benefits
Present Value of Projected			
Benefits			1
Actives	19,022,265	18,221,372	\$37,243,637
Retirees	12,579,928	19,133,623	31,713,551
Worker's Comp*	12,840,309	<u>0</u>	12,840,309
Total	44,442,502	37,354,995	81,797,497
Actuarial Accrued Liability			
(AAL)			
Actives	14,873,303	15,660,262	\$30,533,565
Retirees	12,579,928	19,133,623	31,713,551
Worker's Comp*	<u>12,840,309</u>	<u>0</u>	12,840,309
Total	40,293,540	34,793,885	75,087,425
Plan Assets			\$18,100,133
Unfunded AAL			56,987,292
Normal Cost	\$460,939	\$317,555	\$778,494

^{*} Self-insured portion

Note: Under GASB 43, only funds set aside exclusively to pay plan benefits are considered plan assets.



Accounting Information

The following shows the Town's Annual Required Contribution (ARC), Annual OPEB Cost (AOC), and Net OPEB Obligation.

Annual Required Contribution (ARC) and Annual OPEB Cost (AOC)

The method for determining the Town's OPEB cost includes both the value of benefits deemed to be earned during the year (Normal Cost) and an amortization of the Unfunded Actuarial Accrued Liability (UAAL). Accordingly, the following table shows the Town's ARC based on a closed-period amortization of the UAAL, with 26 years remaining.

	As of July 1, 2013
Normal Cost	\$778,494
UAAL Amortization (26 years)	4,597,320
Total Cost, beginning of year	5,375,814
Interest to end of fiscal year	389,746
Annual Required Contribution (ARC)	5,765,560

The following illustrates the Town's Annual OPEB Cost, which is equal to the ARC plus adjustments due to the prior year's Net OPEB Obligation/(Asset).

	Fiscal Year 2014	Fiscal Year 2015
ARC	\$ 5,267,000	\$ 5,765,560
Interest on Net OPEB Obligation/(Asset) (NOO/A)	(305,518)	(88,152)
Adjustment to ARC	331,199	98,089
Annual OPEB Cost (AOC)	5,292,681	5,775,497

The figures above are based on a full pre-funding of the ARC, including a \$5,765,560 contribution during fiscal year 2015, offset by any benefits paid directly by the employer as well as any implicit rate subsidy.

These amounts will need to be updated based on the actual contributions during the year.



ARC Summary

Fiscal Year Ending	ARC	Covered Payroll	ARC as a % of Covered Payroll		
6/30/2011	\$3,661,000	\$166,004,000	2.2%		
6/30/2012	\$3,722,000	\$165,742,000	2.2%		
6/30/2013	\$4,620,000	\$167,967,000	2.8%		
6/30/2014	\$5,267,000	\$173,280,576	3.0%		
6/30/2015	\$5,866,559	To Be Determined			

Schedule of Funding Progress

Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b – a) / (c)
7/1/2010	\$16,323,000	\$51,807,000	\$35,484,000	31.5%	\$169,779,501	
7/1/2011	\$17,579,000	\$63,154,000	\$45,575,000	27.8%	\$163,737,000	
7/1/2012	\$16,646,000	\$68,504,000	\$51,858,000	27.8%	\$167,967,000	30.9%
7/1/2013	\$18,100,133	\$75,087,425	\$56,987,292	24.1%	\$173,280,576	32.9%

Historical information above was obtained from the prior actuarial report, and has not been independently verified.

Net OPEB Obligation/(Asset)

The following is the projected June 30, 2014 Net OPEB Obligation/(Asset). The actual amount will depend on actual benefits paid during the year.

June 30, 2013 Net OPEB Obligation/(Asset)	\$(4,073,573)
2014 Annual OPEB Cost (AOC)	5,292,681
Expected Employer Contributions:	
- Retirees Premiums (assumed to be paid from Trust Fund)	
- Self-Insured Worker's Comp*	675,921
- Implicit Rate Subsidy*	1,153,467
- Additional employer contributions towards pre-funding	605,612
Total Expected Employer Contributions:	2,435,000
Expected June 30, 2014 Net OPEB Obligation (Asset)	\$(1,215,892)

^{*} estimated based on actuarial calculations



Payout Projection

Annual benefit payments expected, based on current population and assumptions detailed in the Methods and Assumptions section.

Year Town, General Employees		Police and Fire		Board of Education			Total					
Ending	Explicit	Implicit	Total	Explicit	Implicit	Total	Explicit	Implicit	Total	Explicit	Implicit	Total
6/30/2014	\$60,881	\$118,307	\$179,188	\$914,310	\$467,923	\$1,382,233	\$57	\$567,237	\$567,294	\$975,248	\$1,153,467	\$2,128,715
6/30/2015	72,155	150,922	223,077	1,040,071	553,357	1,593,428	61	683,966	684,027	1,112,287	1,388,245	2,500,532
6/30/2016	81,769	161,378	243,147	1,138,761	643,099	1,781,860	58	786,230	786,288	1,220,588	1,590,707	2,811,295
6/30/2017	91,365	172,790	264,155	1,253,817	738,874	1,992,691	59	888,419	888,478	1,345,241	1,800,083	3,145,324
6/30/2018	100,830	190,731	291,561	1,393,615	837,346	2,230,961	64	991,456	991,520	1,494,509	2,019,533	3,514,042
6/30/2019	109,061	203,795	312,856	1,499,828	933,757	2,433,585	69	1,048,281	1,004297	1,608,958	2,185,833	3,794,791
6/30/2020	117,753	210,245	327,998	1,647,773	1,014,492	2,662,265	76	1,168,405	1,168481	1,765,602	2,393,142	4,158,744
6/30/2021	125,353	230,152	355,505	1,824,349	1,121,331	2,945,680	52	1,286,028	1,286,080	1,949,754	2,637,511	4,587,265
6/30/2022	131,665	233,821	365,486	1,923,478	1,211,129	3,134,607	57	1,393,435	1,393,492	2,055,200	2,838,385	4,893,585
6/30/2023	137,017	232,706	369,723	2,108,977	1,291,243	3,400,220	60	1,504,282	1,504,342	2,246,054	3,028,231	5,274,285

Year Ending	Worker's Compensation (Self-Insured)*
6/30/2014	\$675,921
6/30/2015	733,273
6/30/2016	786,618
6/30/2017	838,008
6/30/2018	886,552
6/30/2019	929,507
6/30/2020	967,609
6/30/2021	1,004,297
6/30/2022	1,038,410
6/30/2023	1,070,092

^{*} Current benefit recipients only



ASSET INFORMATION



Reconciliation of Market Value of Assets For Fiscal Year Ending June 30, 2013

Net Assets as of July 1, 2012	\$17,908,341
Contributions:	
Employer:	
Implicit Rate Subsidy	800,000
Cash Contributions to Trust Fund	1,635,000
Plan Members (retiree premiums)	3,826,925
Teachers' Retirement Board Payments	221,540
Total	6,483,465
Investment Income	
Net appreciation	1,552,970
Interest and dividends	679,326
Total	2,232,296
Investment Expenses	-118
Deductions:	
Benefits:	
Total Premiums and Implicit Subsidy Paid	-5,445,779
Implicit Premium Subsidy Reimbursement	-800,000
Self-Funded Worker's Comp Payments	-1,378,320
Other Payments	-149,797
Administrative Costs	0
Total	-7,773,896
Change in Net Position	941,748
Net Assets as of June 30, 2013	\$18,850,088



Development of Actuarial Asset Value – Prior Method For Fiscal Year Ending June 30, 2013

(1)	Net Actuarial Assets	\$16,646,354	
(2)	Net Market Value of	Assets as of July 1, 2012	\$17,908,341
` '	Contributions:		
		Employer:	
		- Implicit Rate Subsidy	800,000
		- Contributions to Trust Fund	1,635,000
		Plan Members (retiree premiums)	3,826,925
		Teachers' Retirement Board Payments	221,540
(3)		Total	6,483,465
	Deductions:		
	Benefits:		
		Total Premiums Paid	-5,445,779
		Implicit Rate Subsidy	-800,000
		Self-Funded Worker's Comp Payments	-1,378,320
		Administrative Costs	<u>-149,797</u>
(4)		Total	-7,773,896
(5)	Expected Return on	Actuarial Assets	1,200,085
(-)	[7.5% on (1), (3), an]	d (4), adjusted for timing]	-,,
(6)	Toward A Advantal	A	#1 <i>C EEC</i> 000
(6)	Expected Actuarial	Assets as of July 1, 2013 [(1)+(3)+(4)+(5)]	\$16,556,008
(7)	Madrot Value of Ass	cots on of July 1, 2012	¢10 050 000
(7)	Market value of Ass	sets as of July 1, 2013	\$18,850,088
	20% of difference be	etween Expected Actuarial Assets and Market Value	
(8)	$[(7) - (6)] \times 20\%$	biween Expected Actuarian Assets and Market value	\$458,816
	[(-) (-)]3 -		
(9)	Actuarial Asset Valu	ue as of July 1, 2013 prior to corridor [(6) + (8)]	\$17,014,824
` /	80% of Market Valu		\$15,080,070
	120% of Market Val	lue	\$22,620,106
(10)	Actuarial Asset Valu	ue as of July 1, 2013, not less than	
	80% of Market Valu	ne, and not greater than 120% of Market Value	\$17,014,824
	Ratio of Actuarial A	ssets to Market Value	90.3%



Development of Actuarial Asset Value – Recommended Method For Fiscal Year Ending June 30, 2013

(1)	Net Actuarial Asse	\$16,646,354	
(2)	Net Market Value Contributions:	of Assets as of July 1, 2012	\$17,908,341
		Employer:	
		- Implicit Rate Subsidy	800,000
		- Contributions to Trust Fund	1,635,000
		Plan Members (retiree premiums)	3,826,925
		Teachers' Retirement Board Payments	<u>221,540</u>
(3)		Total	6,483,465
	Deductions:		
		Total Premiums Paid	-5,445,779
		Implicit Rate Subsidy	-800,000
		Self-Funded Worker's Comp Payments	-1,378,320
		Administrative Costs	<u>-149,797</u>
(4)		Total	-7,773,896
	Expected Return o	n Market Assets	
(5)	-	and (4), adjusted for timing]	1,294,734
	[,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	and (1), adjusted for immig	
(6)	Expected Market V	Value of Assets as of July 1, 2013 [(2)+(3)+(4)+(5)]	\$17,912,644
(7)	Market Value of A	Assets as of July 1, 2013	\$18,850,088
(7)	Warket Value of A	1, 2013	\$10,050,000
(8)	Investment Gain/(1	Loss) for Fiscal Year 2013 [(7) - (6)]	\$937,444
(9)	Portion Unrecogni		\$749,955
()		- 1	
(10)	Investment Gain/(l	Loss) for Fiscal Years 2010 through 2012	N/A (first year)
(11)	Portion Unrecogni	zed	N/A (first year)
(12)		alue as of July 1, 2013 prior to corridor [(7) - (9)]	\$18,100,133
	80% of Market Va		\$15,080,070
	120% of Market V	raiue	\$22,620,106
(13)	Actuarial Asset Va	alue as of July 1, 2013, not less than	
(13)		alue, and not greater than 120% of Market Value	\$18,100,133
		Assets to Market Value	96.0%
	- Into of Hotauriui	A ADDIE TO ATAMAMAN I MANNY	70.070



Demographic Information

The following Table summarizes active and retiree demographic information.

	Number of Participants in Valuation					
	Town, General EEs	Police and Fire	Board of Education ¹	Total		
Active Employees						
Eligible for Town Credit	551	241	0	792		
Ineligible for Town Credit	408	0	1,133*	1,541		
Total Active	959	241	1,133*	2,333		
Total Retirees	466	141	109	716		

* 969 are Certified Staff

	Town, General EEs	Police and Fire	Board of Education ¹	Total
Average Age				
(Medical/Drug) Active	53.1	42.7	45.3	48.3
Active	55.1	42.7	43.3	40.3
Retired	75.1	64.1	65.7	71.5
Average age for those not covered by Medicare				
Active				59.9
Retired	4		1	66.6
Average Service (for active)	15.2	15.2	11.2	13.2

¹ Includes the following bargaining units: GEA, GOSA, LIUNA Aides, Office Administration



SUMMARY OF PLAN PROVISIONS



Plan Provisions

MONTHLY PREMIUM RATES for CY 2013

FIRE FIGHTER	S	SINGLE	COUPLE	1	FAMILY
Under 65	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
	\$1,500/\$3,000 H.S.A NO Rx Copays	\$ 695.13	\$ 1,320.74	\$	1,876.85
	\$5/\$25/\$40 Caremark RX	\$ 112.16	\$ 213.13	\$	302.83
Over 65	\$10 Copay	\$ 285.34	\$ 542.14		
	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$5/\$25/\$40 Silverscript Medicare RX	\$ 168.85	\$ 337.70		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		
61454					
GMEA	440.0	A 054 40	A 4 600 07		2 226 22
Under 65	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 671.98	\$ 1,276.77	\$	1,814.36
	\$10/\$25/\$40 Caremark RX	\$ 109.36	\$ 207.80	\$	295.26
Over 65	\$10 Copay	\$ 285.34	\$ 542.14		
	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$10/\$25/\$40 Silverscript Medicare RX	\$ 184.95	\$ 369.91		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		
<u>LIUNA</u>					
Under 65	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 671.98	\$ 1,276.77	\$	1,814.36
	\$10/\$25/\$40 Caremark RX	\$ 109.36	\$ 207.80	\$	295.26
Over 65	\$10 Copay	\$ 285.34	\$ 542.14	•	
0.10.00	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$10/\$25/\$40 Silverscript Medicare RX	\$ 184.95	\$ 369.91		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		
140 0 110 5	SCTED OFFICIALS				
	LECTED OFFICIALS	ć 054 40	ć 4 COO OF	_	2 200 00
Under 65	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 671.98	\$ 1,276.77	\$	1,814.36
	\$10/\$25/\$40 Caremark RX	\$ 109.36	\$ 207.80	\$	295.26
	MetLife Dental Insurance	\$ 57.56	\$ 109.39	\$	155.40
Over 65	\$10 Copay	\$ 285.34	\$ 542.14		
	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$10/\$25/\$40 Silverscript Medicare RX	\$ 184.95	\$ 369.91		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		
	MetLife Dental Insurance	\$ 57.56	\$ 109.39	\$	153.40



AFSCME NURS	<u>SES</u>	SINGLE	COUPLE	١	FAMILY
Under 65	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 695.13	\$ 1,320.74	\$	1,876.85
	\$5/\$25/\$40 Caremark RX	\$ 112.16	\$ 213.13	\$	302.83
	MetLife Dental Insurance	\$ 52.92	\$ 100.57	\$	142.87
Over 65	\$10 Copay	\$ 285.34	\$ 542.14		
	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$5/\$25/\$40 Silverscript Medicare RX	\$ 168.85	\$ 337.70		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		
	MetLife Dental Insurance	\$ 52.92	\$ 100.57	\$	142.87
		,	·	·	
SILVER SHIELD		ć 054.40	¢ 1 caa az	,	2 200 80
Under 65	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 671.98	\$ 1,276.77	\$	1,814.36
	\$10/\$25/\$40 Caremark RX	\$ 109.36	\$ 207.80	\$	295.26
Over 65	\$10 Copay	\$ 285.34	\$ 542.14		
	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$10/\$25/\$40 Silverscript Medicare RX	\$ 184.95	\$ 369.91		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		
GEA					
Not	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
Medicare	\$2,000/\$4,000 H.S.A - NO Rx Copays	\$ 642.09	\$ 1,219.98	\$	1,733.65
Eligible	10/\$25/\$40 Caremark RX	\$ 114.22	\$ 217.04	\$	308.40
	MetLife Dental Insurance	\$ 50.78	\$ 96.49	\$	137.12
GOSA					
Not	\$10 Copay	\$ 854.40	\$ 1,623.37	\$	2,306.89
Medicare	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 695.13	\$ 1,320.74	\$	1,876.85
Eligible	\$5/\$25/\$40 Caremark RX	\$ 117.15	\$ 222.61	\$	316.31
_ 0	MetLife Dental Insurance	\$ 51.86	\$ 98.55	\$	140.01
TEAMSTERS					
Under 65	¢10 Consu	\$ 854.40	¢ 1 622 27	ė	2 206 90
Officer 65	\$10 Copay		\$ 1,623.37 \$ 1,276.77	\$	2,306.89
	\$1,500/\$3,000 H.S.A with Rx Copays	\$ 671.98		\$ \$	1,814.36 295.26
0	\$10/\$25/\$40 Caremark RX	\$ 109.36	\$ 207.80	Þ	293.20
Over 65	\$10 Copay	\$ 285.34	\$ 542.14		
	Stirling Medicare Supplemental	\$ 206.27	\$ 412.53		
	\$10/\$25/\$40 Silverscript Medicare RX	\$ 184.95	\$ 369.91		
	80/20 Silverscript Medicare RX	\$ 192.08	\$ 384.70		



GMEA

Eligibility for Town Credit

20 years of credited service, receiving retirement benefits from Town Retirement Plan, and electing to continue health insurance with the Town. Employees hired after July 1, 2011 are not eligible for Town Credit

Retiree Town Credit

The annual Amount payable by the Town varies based on date of retirement, age and coverage level elected:

Retirement Date		To ag	e 65	After 65		
From	To	Single	Family	Single	Family	
7/1/2003	Present	\$1,000	\$2,200	\$600	\$1,200	
7/1/1997	6/30/2003	760	1,970	600	1,200	
7/1/1989	6/30/1997	700	1,500	600	1,200	
7/1/1984	6/30/1989	500	1,300	470	1,170	
7/1/1981	6/30/1984	350	850	0	0	
Prior to 6	/30/1981	0	0	0	0	

The retiree must pay for amounts in excess of the Town Credit. Town Credits are applied to the monthly medical premium on a pro-rated basis.

Teamsters

Eligibility for Town Credit

20 years of credited service, receiving retirement benefits from Town Retirement Plan, and electing to continue health insurance with the Town. Employees hired after January 1, 1995 are not eligible for Town Credit

Retiree Town Credit

The annual Amount payable by the Town varies based on date of retirement, age and coverage level elected:

Retirement Date		To age 65		After 65	
From	To	Single	Family	Single	Family
7/1/2008	Present	\$910	\$2,120	\$610	\$1,430
7/1/1994	6/30/2008	760	1,970	460	1,280
7/1/1992	6/30/1994	750	1,800	450	1,170
7/1/1986	6/30/1992	700	1,500	450	1,170
7/1/1984	6/30/1986	500	1,300	450	1,170
Prior to 6/30/1984		0	0	0	0

The retiree must pay for amounts in excess of the Town Credit. Town Credits are applied to the monthly medical premium on a pro-rated basis.



Fire

Eligibility for Town Credit

20 years of credited service, receiving retirement benefits from Town Retirement System, and electing to continue health insurance with the Town.

Retiree Town Credit

The annual Amount payable by the Town varies based on date of retirement, age and coverage level elected:

Retiremen	nt Date	To ag	e 65	Afte	r 65
From	To	Single	Family	Single	Family
7/1/1988	Present	75	% of Pren	nium elec	ted
7/1/1986	6/30/1988	\$700	\$1,800	\$0	\$0
7/1/1984	6/30/1986	500	1,300	0	0
Prior to 6	/30/1984	0	0	0	0

The retiree must pay for amounts in excess of the Town Credit. Flat dollar Town Credits are applied to the monthly medical premium on a pro-rated basis.

Life Insurance Benefit

A one-time payment of \$25,000 for death during the five years following retirement for those who retired after 7/1/1988, but before 7/1/2010.

A one-time payment of one times annual base salary for retiree death during the five years following retirement for those who retired on or after 7/1/2010.



Police

Eligibility for Town Credit

20 years of credited service, receiving retirement benefits from Town Retirement System, and electing to continue health insurance with the Town.

Retiree Town Credit

The annual Amount payable by the Town varies based on date of retirement, age and coverage level elected:

Retiremen	nt Date	To ag	ge 65	Afte	r 65
From	To	Single	Family	Single	Family
7/1/1999	Present	75% of Premium elected			ted
7/1/1989	6/30/1999	\$850	\$2,150	\$0	\$0
7/1/1984	6/30/1989	700	1,800	0	0
Prior to 6	/30/1984	0	0	0	0

The retiree must pay for amounts in excess of the Town Credit. Flat dollar Town Credits are applied to the monthly medical premium on a pro-rated basis.

Effective 2010-2014 collective bargaining agreement, for an employee awarded an accidental disability allowance, the Town pays 18.75% of the premium for an employee with less than 5 years of service, 37.5% if the employee had 5 years but less than 10 years of service, 56.25% if the employee had 10 years but less than 15 years of service, 75% if the employee had 15 or more years of service. If the employee is permanently and totally disabled, the Town pays 100% of the premium.

Life Insurance Benefit

A one-time payment of one times annual base salary for retiree death during the five years following retirement.



LIUNA

Eligibility for Town Credit

20 years of credited service, receiving retirement benefits from Town Retirement Plan, and electing to continue health insurance with the Town. LIUNA members employed at Nathaniel Witherell and all other LIUNA members hired on or after January 1, 1996 are not eligible to receive Town Credit

Retiree Town Credit

The annual Amount payable by the Town varies based on date of retirement, age and coverage level elected:

Retiremen	t Date	To ag	e 65	Afte	r 65
From	To	Single	Family	Single	Family
7/1/1996	Present	\$760	\$1,970	\$760	\$1,970
7/1/1985	6/30/1995	700	1,800	700	1,800
Prior to 6	30/1985	0	0	0	0

The retiree must pay for amounts in excess of the Town Credit. Town Credits are applied to the monthly medical premium on a pro-rated basis.

Nurses

Eligibility for Town Credit

20 years of credited service, receiving retirement benefits from Town Retirement Plan, and electing to continue health insurance with the Town. Nurses hired on or after February 1, 1999 are not eligible to receive Town Credit

Retiree Town Credit

The annual Amount payable by the Town varies based on date of retirement, age and coverage level elected:

Retiremen	nt Date	To ag	ge 65	After	65
From	To	Single	Family	Single I	Family
7/1/2009	Present	\$700	\$1,570	\$670	\$1,370
7/1/1986	6/30/2009	500	1,300	470	1,170
Prior to 6	/30/1986	0	0	0	0

The retiree must pay for amounts in excess of the Town Credit. Town Credits are applied to the monthly medical premium on a pro-rated basis.



Management, Confidential, and Elected Officials

Eligibility for Town Credit 10 years of credited service, receiving retirement benefits

from Town Retirement Plan, and electing to continue health

insurance with the Town.

Retiree Town Credit The annual Amount payable by the Town varies based on

date of retirement, age and coverage level elected:

Retiremen	nt Date	To ag	ge 65	Afte	r 65
From	To	Single	Family	Single	Family
7/1/1995	Present	\$760	\$1,970	\$760	\$1,970
7/1/1985	6/30/1995	700	1,800	700	1,800
Prior to 6	/30/1985	0	0	0	0

The retiree must pay for amounts in excess of the Town Credit. Town Credits are applied to the monthly medical premium on a pro-rated basis.

Plan of Coverage Various plans are available, see above.

Life Insurance Benefit A one-time payment of \$7,500 for retiree death during the 10

years following retirement.

Board of Education (Certified Staff)

Eligibility for Healthcare Early or Normal Retirement with last employment at

Greenwich Board of Education.

Certified Staff may continue participating in Town Health Care until they become eligible for Medicare Part A coverage.

Retiree/Spouse Retiree pays 100% or the cost of coverage less the State

Teachers' Retiree Board contribution.

Self-Insured Worker's Compensation Group

The Town provides benefits through this Plan to a group of former employees receiving worker's compensation and Heart and Hypertension benefits. These benefits are predominantly healthcare benefits. However, the Town frequently settles these claims when applicable, leaving the Plan with no further obligation other than any standard retiree healthcare to which participant may be entitled.

Changes in Plan Provisions

There have been no changes in Plan provisions since the prior valuation.



ACTUARIAL METHODS AND ASSUMPTIONS



Methods and Assumptions

Valuation Methodology and Terminology

GASB Statement 45 accounting methodology to determine the

post-retirement medical benefit obligations.

Amortization Period

30 years closed until 15 years, then open; 26 years remaining

Amortization Method

Level Dollar

Actuarial Method

Entry Age

Normal Cost

Determined for each active employee as the Actuarial Present Value of benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each individual's service between date of hire and date of full benefit eligibility.

Actuarial Accrued Liability

The Actuarial Present Value of Benefits allocated to all

periods prior to the valuation year.

Investment Return/ Discount Rate

7.25%, based on presumed full pre-funding of benefits

Assumed trend rates for healthcare costs are as follows:

Year Beginning	Assumed Increase in
July 1,	Premiums and Claims
2013	8.25%
2014	7.25%
2015	6.75%
2016	6.25%
2017	5.25%
2018+	4.75%

Expected Annual Claims (initial year, before trend is applied), representative amounts:

Age	Claims Per Retiree*	Worker's Comp
40	\$ 7,114	\$ 5,336
45	7,621	5,716
50	8,604	6,453
55	10,575	7,931
60	13,408	10,056
65	16,227	12,170
70	18,628	13,971
75	20,870	15,653

^{*} Dependent claims are assumed to be 90% of the retiree amount.

For members covered by the self-insured worker's compensation, the amounts in the rightmost column above are assumed to be paid, in addition to standard retiree healthcare benefits.



Basis for Assumptions

In general, the demographic assumptions shown below are based on the following:

Board of Education Members: The assumptions used in the valuation of the State Teachers' Retirement System

All Others: The assumptions used for the valuation of the Town's Retirement System

Changes in Methods and Assumptions

The following changes have been applied:

- 1. Medical trend rates were decreased for some future years.
- 2. The assumed investment return was decreased from 7.50% to 7.25%.
- 3. The actuarial firm and software were changed.
- 4. Demographic assumptions for non-Board of Education members were updated to be consistent with those used in the Retirement System valuation.

Mortality:

Mortality rates are assumed to be in accordance with the Retired Pensioners (RP) 2000 Combined Healthy tables, projected to 2010 using Scale AA. Adjustments to these rates are as follows:

Pre-retirement: 50% of base rates, female rates set back one year.

Post-retirement: Female rates set back one year.

Post-disablement: Male rates set forward five years, female rates set forward four years.

There is no explicit provision for future mortality improvement; however, the actual to expected ratio from the most recent mortality analysis implies an implicit margin for future improvements in life expectancy.

Disability:

Police and fire: Sample rates shown in the table below

Age	Ordinary	Accidental
25	0.048%	0.120%
35	0.078%	0.195%
45	0.150%	1.125%
55	0.440%	1.125%
60	0.000%	0.000%

For all other participants, a rate of .15% for females and .75% for males is applied to all ages from 35 to 64 (0% otherwise).



Retirement:

	Retirement Rates – Police and Fire			
	Tier II Police (hired	Years of		
Age	after 6/30/2011)	service	All Others	
50	40%	20	10%	
51-59	10%	21-25	5%	
60+	100%	26	0%	
		27	40%	
		28-33	25%	
		34+	100%	

	Retirement Rates - Town Employees, Non-Safety				
Age	Early	Normal			
50-51	0%	4%			
52-56	0%	5%			
57-58	0%	6%			
59	0%	7%			
60-61	4%	15%			
62	9%	15%			
63	7%	15%			
63	5%	5%			
65	0%	20%			
66-67	0%	15%			
68	0%	20%			
69	0%	25%			
70-74	0%	50%			
75+	0%	100%			

	Retirement Rates - Certified Staff				
Age	Male	Female			
55-59	42.0%	35.0%			
60	22.0%	20.0%			
61-62	25.3%	22.5%			
63-64	27.5%	22.5%			
65	36.3%	30.0%			
66-69	27.5%	30.0%			
70-79	100.0%	40.0%			
80+	100.0%	100.0%			



Termination:

	Termination Rates – Certified Staff					
Years of service	Male	Female				
0	14.0%	12.0%				
1	8.5%	9.0%				
2	5.5%	7.0%				
3	4.5%	6.0%				
4	3.5%	5.5%				
5	2.5%	5.0%				
6	2.4%	4.5%				
7	2.3%	3.5%				
8	2.2%	3.0%				
9	2.1%	2.5%				
10 +	Rates vary by age, ranging from 1.2% to 3.5%					

Termination Rates (All Others)				
Years of	Police and			
Service	Fire	Non-Safety		
0	8.0%	16.0%		
1	4.0%	12.8%		
2	2.0%	10.2%		
3	1.0%	8.2%		
4	1.0%	6.6%		
5	1.0%	5.2%		
10	0.0%	1.7%		
15	0.0%	0.6%		
20+	0.0%	0.0%		

Assumed Participation Rates

	Participation Upon	Spousal Coverage
Group	Retirement	Election
Police and Fire	58%	57%
Certified Staff	50%	25%
All Others	57%	50%

For those whose spouse's date of birth is not available, males are assumed to be three years older than their wife.



APPENDIX: Actuarial Liabilities and Costs by Employee Group



Actuarial Liability as of July 1, 2013

Excluding Self-insured Worker's Comp Group	Active Accrued Liability	Inactive Accrued Liability	Total Accrued Liability	Allocated Assets*	Unfunded Accrued Liability
Fire	\$7,910,739	\$9,380,883	\$17,291,622	\$5,354,028	\$11,937,594
GMEA	873,524	54,817	928,341	31,286	897,055
LIUNA	503,503	290,175	793,678	165,614	628,064
Management/Elected	10,001	0	10,001	0	10,001
Nurses	27,301	416,763	444,064	237,863	206,201
Police	8,790,578	14,811,131	23,601,709	8,453,277	15,148,432
Teachers	11,088,893	6,694,358	17,783,251	3,820,725	13,962,526
Teamsters	1,329,025	65,425	1,394,450	37,341	1,357,109
Sub-Total	\$30,535,564	\$31,713,552	\$62,247,116	\$18,100,133	\$44,146,983
Worker's Comp Group	\$ 0	\$12,840,309	\$12,840,309	\$0	\$12,840,309
Total	\$30,535,564	\$44,553,861	\$75,087,425	\$18,100,133	\$56,987,292

^{*} Done on a notional basis, with allocated value based on proportion of retiree liability

ARC for Fiscal Year 2015

Excluding Self-insured Worker's Comp Group	Normal Cost	Amortization	Interest to End of Year	Annual Required Contribution
Fire	\$201,226	\$963,038	\$84,409	\$1,248,673
GMEA	18,411	72,368	6,581	97,360
LIUNA	4,023	50,668	3,965	58,656
Management/Elected	399	807	87	1,293
Nurses	1,033	16,635	1,281	18,949
Police	305,043	1,222,065	110,715	1,637,824
Teachers	224,783	1,126,395	97,960	1,449,138
Teamsters	23,576	109,482	9,647	142,704
Sub-Total	\$778,494	\$3,561,457	\$314,646	\$4,654,598
Worker's Comp Group	\$0	\$1,035,863	\$75,100	\$1,110,963
Total	\$778,494	\$4,597,320	\$389,746	\$5,765,560



TOWN OF GREENWICH BOARD OF ESTIMATE AND TAXATION BUDGET COMMITTEE

DEPARTMENTAL REVIEW DAY THREE FOR FY15 BUDGET MINUTES

Town Hall Meeting Room – 9:30 A.M. Wednesday, February 12, 2014

Present:

Committee: Marc V. Johnson, Chairman; Mary Lee Kiernan, Jeffrey S. Ramer, Leslie

L. Tarkington

Staff: Peter Mynarski, Comptroller, Roland Gieger, Budget Director, Maureen

Tracy, Financial Analyst, John Crary, Town Administrator

Board: John Blankley, Bill Drake, William Finger, Sean Goldrick, Randall

Huffman, Michael Mason, Art Norton

Others: Joseph Siciliano, Director of Parks and Recreation, Thomas Greco,

Assistant Director of Parks and Recreation, Jeffrey Freidag, Superintendent of Marine and Facility Operations Division, Susan Snyder, Recreation Division Supervisor, Diane Fox, Director of Planning and Zoning and Town Planner, Katie Blankley, Deputy Director of Planning and Zoning and Assistant Town Planner, Don Heller, Chairman of the Planning and Zoning Board, Michael Chambers, Director of Inland Wetlands and Watercourses Agency, Denise M. Savageau, Director of Conservation, Jodi Couture, Zoning Enforcement Officer, Allen Brown, Executive Director Nathaniel Witherell, Ray Augustine, Director of Financial Operations Nathaniel Witherell, Lloyd Bankson, Nathaniel

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Witherell Board, David Ormsby, Nathaniel Witherell Board Chairman

Mr. Johnson called the meeting to order at 9:30 A.M.

SPEAKERS

Nathaniel Witherell (TNW)

Mr. Bankson, Nathaniel Witherell Board Member, began the Nathaniel Witherell budget presentation. He told the Committee that there are three basic drivers of TNW revenues. They are 1) census, 2) the mix of the census, and 3) acuity. Mr. Bankson said that Project Renew is entering its final stages of completion and it is expected to be finished in the late spring or early summer. He said that the construction at the facilities has affected the census, or occupancy rate. Ms. Bankson said that the budget presented for 2014-2015 is clearly reflective of that with a \$4,232,090, or 19.2% increase in revenues when TNW gets back up to higher occupancy levels. He stated that mix of the census at TNW has an effect on revenues. Ms. Bankson said the number of Medicaid beds is up to a 62% rate and they need to reduce that rate to increase revenue levels. Finally, Mr. Bankson told the Committee that acuity is a factor in revenues. He

explained that acuity is the degree or severity of need to care for certain patients. The severity of the illness has an impact on the costs to care for the patients.

TNW officials explained a positive adjustment in debt service projected for FY '15 in the amount of \$116,292. TNW officials explained that the debt portion of Project Renew's financing consisted of one year of BANS followed by a sale of 20 year bonds at 2.97% in January 2014, when a 20 year rate of 3.25% had been assumed in previous budgets.

Mr. Bankson then turned the presentation over to Mr. Brown and Mr. Augustine. Highlights of the remaining session were as follows:

- Mr. Augustine reiterated Mr. Bankson comments on the revenues being up 19.2%, basically returning to normal levels with the completion of Project Renew. However, he added that the expenditures will return to normal levels with a reciprocating increase in the budget request.
- Ms. Kiernan asked TNW officials to explain the cost allocation figures displayed in the budget request. Mr. Augustine explained that a number of years ago TNW officials worked with the Town's Finance Department and McGladrey and Pullen to develop an accurate method to account for the fringe benefits and in kind services that should be allocated to TNW operations. He added that Finance wanted to create an allocation that was acceptable to the State of Connecticut for Medicare and Medicaid reimbursements. Mr. Augustine told the Committee that they enlisted the services of Vincent Ruocco, Certified Public Accountant, to assist them. TNW was using Mr. Ruocco to assist for State reimbursements at that time. Mr. Augustine stated that the figures currently come from the Finance Department on a quarterly basis, with figures prepared by Mr. Gieger and Ms. Maureen Tracy. TNW officials acknowledged that the cost allocation negotiation took two years and it would be prudent to initiate another review soon.
- Mr. Ramer asked TNW officials how the fund raising was going from the Friends of Nathaniel Witherell. Mr. Ormsby responded that they have raised about \$3.4 million to date with \$1 million contributed to TNW last June 30, 2013. He said that the \$2 million contribution in the current year budget will be contributed around June 30, 2014.
- The Committee asked about the \$1,381,029 Fund Balance projected for June 30, 2015.
 Mr. Gieger told the Committee that there is an existing Budget Resolution that addresses the issue of fund balance at TNW. He said that it would have an impact on the Contribution from the General Fund, meaning they would not need the full \$2.5 million.
- There was a discussion about the application to the State Historic Preservation Office (SHPO) located within the Department of Economic and Community Development for certification and reservation of tax credits for TNW. Mr. Bankson told the Committee that TNW has been approved and a tax credit reserve for \$4,490,918 is potentially available to the Town. Mr. Bankson cautioned that this amount is based on receipt of a Certificate of Occupancy and a cost certification from an independent accounting firm. Mr. Goldrick asked Mr. Mynarski what the Town can do with those receipts. Mr. Mynarski responded that he wanted to verify with the State of Connecticut that there are no restrictions on the use of those proceeds. However, Mr. Mynarski stated that Project Renew has already been fully bonded and there are potentially two options. Mr. Mynarski said that the Town can either repurpose the bond proceeds already received or pay down the debt service

in the first two years. He added that paying down the debt service would be favorable to the Town, by reducing TNW budget request for next year.

Mr. Ramer asked about two budget variance increases, Account #51090 (Standby) and Account 35110 (Overtime). Mr. Augustine responded that the increases here and throughout the entire revenue and expenditure requests are reflective of returning to normal operations with the completion of Project Renew this summer. Mr. Ramer also inquired about Account #51300 (Temporary Salaries). Mr. Brown told the Committee they would be up 4.4 Full-Time-Equivalent positions. This prompted a question from Ms. Tarkington about staffing levels and requests for new positions. Mr. Johnson said this would be a good time to discuss the staffing requests already vetted by the BET Human Resources Committee. Mr. Brown, in response to Ms. Tarkington's question, said that the staffing requests by TNW were detailed in the Health Dimension Group study on the Nathaniel Witherell Long Range Financial Plan Review. Mr. Brown went on further to say that not only were additional staffing requests needed, that actually the requests are less than what were detailed in the study.

Land Use

Ms. Diane Fox opened up the presentation for the Land Use agencies by discussing the Planning and Zoning budget – Department #171. She said that the bulk of the increase was attributed to Account #51440 (Professional Services-Consultants) to do a flood study for the Old Greenwich-Riverside areas. In response to Account #51010 (Regular Salaries), Ms. Fox said the increases are contractual.

Ms. Fox also presented the Board of Appeals and Zoning budget. She stated that the budget was up 6.3% mainly because of the staff increase request for an Administrative Staff Assistant 2. Mr. Johnson noted this request was covered by the BET HR Committee previously. Ms. Fox said this increase is reflected in Account #51980 (New Positions). The Committee asked Ms. Fox about the decrease in Account #52950 (Miscellaneous Services). Ms. Fox said that there was a request in the current year for one substantial nuisance abatement case and they no longer needed the same amount of money for nuisance abatement in the 2014-2015 budget request.

Ms. Tarkington said that she wanted to return to Department 171 – Planning and Zoning. Ms. Tarkington told Ms. Fox that when they interviewed the Fire Chief during their budget presentation Chief Siecienski noted that his recommendation would be for Planning and Zoning to address adding cisterns to developments during their plan reviews. Ms. Fox said she was aware of such issues, but however it was determined to not be feasible and would be too restrictive on the homeowners.

Ms. Tarkington asked about coordination between Planning and Zoning and the Assessor's office during revaluations and if there was any. Ms. Fox responded that they work well with the Assessor and they already coordinate their efforts during revaluations.

The Committee asked about how well CityView was working. Ms. Blankley responded by saying they have been working with CityView since 2006 along with the implementation of the digital imaging project. Ms. Blankley stated the office has been greatly improved with CityView and it has been an excellent experience. Ms. Fox concurred with Ms. Blankley's comments.

Concluding remarks came from Mr. Heller, Chairman of the Planning and Zoning Commission. Mr. Heller conveyed his support for a full time position previously denied by the BET HR Committee and asked the BET to further review the zoning enforcement function.

Mr. Michael Chambers, Director of the Inland Wetlands & Watercourses Agency, presented the Department #173 budget. Mr. Chambers started by offering some initial comments. He told the Committee that his agency has worked with Chief Siecienski to identify and resolve water shortage issues in backcountry Greenwich. Mr. Chambers also wanted to bring the Committee up to date on some of the projects Inland Wetlands was working on. He said that the Agency and staff have held numerous strategic planning sessions dealing with hot button items. He said one current hot topic is dealing with pesticides and herbicides in ponds. Secondly, Mr. Chambers told the Committee that they have expanded their web space with enhancements. Specifically they are scanning electronically and have provided a portal on the web page to access Inland Wetlands documents.

Mr. Chambers took the opportunity to summarize a cut to the Inland Wetlands budget. He said that the First Selectman's budget cut of \$3,000 from Account #51440 (Professional Services – Consultants) would have a negative impact on their budget. He asked the BET to restore the consultant funding for another \$3,000, previously cut from his request.

Mr. Chambers detailed the Inland Wetlands Table of Organization for the Committee and told them they share an Applications Coordinator with the other Land Use Departments and it is budgeted in the Department 174 budget.

Mr. Johnson asked Mr. Chambers for his opinion on working with the CityView product. Mr. Chambers started by saying that the current software they use is not working and is not supported by the Town's Information Technology Department. In addition, the Inland Wetlands software is not compatible with CityView. Mr. Chambers strongly commented that CityView is not working for the Inland Wetlands Department and it doesn't deliver. He said they need a database to support the department. Mr. Chambers also summarized the process of file digitization in his department by outsourcing the scanning of files into digital format. He stated that microfiching of IWWA files was not required by regulations.

Ms. Savageau presented the Conservation Commission budget. She clarified that the Conservation Commission is an advisory commission dealing with a variety of environmental, conservation, coastal resiliency/weather adaptation, emergency response, open space, drinking water protection, watershed management, wildlife and preservation issues, as well as strategic planning and grant-writing for the Town in all these areas. Ms. Savageau detailed a number of additional assignments that have been added to her operations in recent years, including the long-term recovery efforts from storm Sandy, the FEMA Hazard Mitigation Grant program, the dune restoration effort at Greenwich Point, Conservation's growing role in the Emergency Operations Center, review of all of the increased applications that come through P&Z, and providing conservation support and expertise to several other Town departments such as DPW and Parks & Recreation. Ms. Savageau reviewed the increase of a current part-time position to the full-time position proposed in the First Selectman's budget. Mr. Johnson noted that the Human Resources Committee previously voted 2-2 on this proposed increase.

The Committee recessed for lunch at 12:36 P.M. and continued at 1:06 P.M.

Parks and Recreation

The Parks and Recreation budget presentation was led by Joseph Siciliano, Director of Parks and Recreation, and Tom Greco, Assistant Director of Parks and Recreation. They began their presentation by distributing a 2014 – 2015 Parks and Recreation Budget Summary and telling the Committee about the Parks and Recreation Community First initiative noted on the document. Community First is an overall initiative of the First Selectman to improve customer service in Greenwich. As part of Phase II of Community First, Parks and Recreation had to identify a project that improved customer service relative to their operations. Mr. Greco said that Parks and Recreation had previously did a survey, whereas they mailed out 8,300 questionnaires asking the public to comment on what they would like to see change or to voice a complaint about Parks and Recreation operations. Mr. Greco stated that the top three complaints were about 1) a lack of cleanliness in the restrooms in the Town's parks and beaches, 2) summer camp programs being offered, and 3) garbage pickup in the Town's parks and beaches. As a result of this survey Mr. Siciliano and Mr. Greco picked this project to improve overall customer service in the parks and beaches.

Mr. Siciliano said they wanted to concentrate on cleaning the Town's restrooms and picking up the garbage in Town's parks and beaches. Mr. Greco said there are 58 public restrooms and 600 garbage receptacles in the parks and beaches. Mr. Greco said it would take 7,000 cleaning cycles per year and the purchase of three new vans, power washers and Honda Generators plus the additional labor to make improvements. Mr. Greco said the labor portion amounted to \$73,889 and was included in the operating budget. The equipment purchases of \$89,230 are detailed and requested in the capital budget.

Subsequent to the opening remarks dealing with the Community First initiative, Mr. Greco and Mr. Siciliano said they would take any questions on the overall Parks and Recreation budget. Mr. Siciliano reminded the Committee that the Parks and Recreation budget was holding at 101 positions since they had budget cuts and layoffs during the 2009-2010 budget.

Ms. Kiernan asked about the progress of the 311 rollout. Mr. Greco responded that they have one dedicated position, Customer Service Representative, to the 311 project. He added that this person does not spend all of her time on the 311 project, but has other duties. Mr. Greco said that the 311 project is still in the startup stage and they are trying to get the bugs out.

Mr. Johnson asked about how the new payroll system will impact their operations. Both Mr. Greco and Mr. Siciliano expressed concerns. They collectively stated that they may need another person to take on the additional payroll responsibilities to conform to the new system. Mr. Greco said that right now they have a part time person dedicating 25 hours per week to payroll. He said that person will not be able to handle the additional duties of the new payroll system and it would probably require the request for another position.

Mr. Johnson asked about the change in Park Gardner positions in the Parks and Trees Division. Mr. Siciliano responded that they were promoted. He said it is normal when they reach a certain degree of capability.

The Committee decided to go through the budget division by division and the highlights of the discussion are as follows:

- **801 Parks and Recreation Administration** Mr. Siciliano explained that Account #51300 (Temporary Salaries) is increasing because of the processing of an additional 8,000 beach cards. He clarified his remark by saying that they put beach card renewals on line and that the seniors were on a 3 year cycle. This means that the senior applicants will have to reapply instead of having their renewals roll over electronically. There was a question about Account #52030 (Bank Fees). Mr. Greco said they started allowing applicants to use credit cards. He said the usage is up and there is a 2% processing fee.
- <u>811 Parks and Recreation Supervisor</u> Mr. Siciliano introduced Ms. Susan Snyder, Recreation Supervisor, and said that she is basically the whole budget in this cost center and has been working for the Town for about one year replacing a long-standing supervisor.
- **812 Recreation Organized Recreation** Mr. Siciliano explained that this is where the camp programs are budgeted. Ms. Snyder further explained that in Account #51490 (Professional and Other Services), they budget monies to pay for out-of-town trips for the camp programs such as; the Bronx Zoo, the Norwalk Maritime Center, etc. Mr. Greco was quick to point out that they capture these out-of-town trip costs as part of the price to attend the camp programs and they show up in the revenues. He said these programs are self-sustaining.
- 814 Eastern Civic Center Mr. Ramer asked if the facility usage was on the increase, due to recent repairs to the roof and other parts of the building and what are the future plans for the facility. Mr. Siciliano said that they have lost a lot of the business from the trade shows but usage has gotten better. He specified as an example that the trade shows went to the Hyatt, which is a more attractive facility. Regarding the future of the facility, Mr. Greco reminded the Committee that there have been three studies on the future of the Eastern Civic Center. There was a study done by the local community groups, one done by the Parks and Recreation Commission and one done by a First Selectman's Group, led by First Selectman Thomas Ragland. Mr. Siciliano and Mr. Greco commented that they didn't know if there was still an interest in the community to renovate the building through fund raising efforts but there is a new initiative underway led by Mr. Gary D'ellabate to explore the future uses of the building.
- <u>815 Community Centers</u> The Committee inquired about this cost center. Mr. Siciliano told them that this is funding for Community Centers in the Pemberwick Park and in Cos Cob.
- 816 Ice Skating Rink The Committee asked about Account #51300 (Temporary Salaries). Mr. Siciliano explained these are the seasonal employees needed to run the facility. Supervisory costs are budgeted in other divisions. Mr. Johnson asked if they had purchased a new Zamboni machine that was listed in the current year budget. Mr. Siciliano said no, they repaired the existing Zamboni.
- <u>822 Parks and Trees Parks Playing Fields</u> Mr. Greco explained this is where Community First labor increases are budgeted and are located in Account #51300 (Temporary Salaries). He noted a 41.7% increase to this account.
- Ms. Kiernan asked if this is where the Parks and Recreation maintenance of Board of Education facilities is budgeted, and Mr. Siciliano replied yes. The Budget Committee asked Mr. Siciliano to summarize a recent tour of the grounds around the schools requested by the

BOE because the BOE was unhappy with the quality of maintenance. Mr. Ben Branyan, Dr. Bill McKersie, First Selectman Peter Tesei and Mr. Siciliano toured these facilities in August. Mr. Siciliano stated that Parks and Recreation is down 8 positions since 2009. He conceded that with this decrease in labor force they are forced to ramp up for different areas at different times of the year. Mr. Siciliano said it was all a matter of timing. The Parks and Recreation labor force is dedicated to maintaining the beaches and parks during the summer and they devote their efforts to the BOE grounds when they can free up the seasonal work force.

Mr. Johnson asked Mr. Siciliano and Mr. Greco if they can compile the total costs for Community First for the Wednesday, February 19th Budget Community meeting.

<u>829 – Parks and Trees</u> – Mr. Siciliano gave the Committee an explanation on how the Town tree outsourcing program works.

The Committee had a quick review of the Griffith E. Harris Golf Course budget. Mr. Siciliano explained that there was a reduction in headcount at the facility. He said they reduced the Park Gardner 2 positions from 3 to 2. This would reduce the overall headcount for full-time employees at the golf course from 9 to 8 positions.

The meeting adjourned at 2:30 P.M.

SUBJECT	TO	Respectfully submitted,
		Peter Mynarski, Recording Secretary
		Marc V. Johnson, Chairman

TOWN OF GREENWICH BOARD OF ESTIMATE AND TAXATION BUDGET COMMITTEE

CAPITAL BUDGET REVIEW (except BOE) – FY15 BUDGET MINUTES

Town Hall Meeting Room, 1st Floor – 9:00 A.M. Wednesday, February 19, 2014

Present:

Committee: Marc Johnson, Mary Lee Kiernan, Jeffrey Ramer, Leslie L. Tarkington

Staff: Peter Mynarski, Comptroller; Roland Gieger, Budget Director; Amy

Siebert, Commissioner of Public Works; David Thompson, Deputy Commissioner of Public Works; Joseph Siciliano, Director of Parks And Recreation; Tom Greco, Manager, Business Services Operations; John Crary, Town Administrator; Mary Pepe, Director of Human Resources; Alison Graham, Employee Benefits Manager; Mark Kordick, Police Captain; Bruce Spaman, Parks and Trees Division Superintendent and Tree Warden; Joe Ross, MISA Building Committee; Peter Siecienski, Fire

Chief; Robert Kick, Assistant Fire Chief

Other:

Ty Tregellas, Turner Construction; Cindy Lyle, President Junior League Greenwich, Sue Rogers, Parliamentarian Junior League; Sandy Kornberg and Frank Napolitano, Glenville Volunteer Fire Fighters and Sean Turpin from Volunteer Hose & Chemical Co. No.2, Robert Brady, MISA Building Committee, Laura Erickson, Board of Education Member Joan Sullivan, Director of Purchasing and Administrative Services, Eileen Ingalls,

Telecommunications Coordinator/Buyer

Board: John Blankley, Bill Drake, William Finger, Sean Goldrick, Randall

Huffman, Michael Mason, Chairman, Art Norton, Nancy Weissler

Mr. Johnson called the meeting to order at 9:00 A.M. Before discussions began on Capital Budget items Mr. Johnson invited the MISA Building Committee to review their progress to date. He also indicated that Volunteer Fire Chiefs would be joining the group towards the end of the day.

MISA BUILDING COMMITTEE REVIEW

Joseph Ross presented the Committee with an Analysis of the MISA project's Contingency Fund breaking down the cost into three cost categories and explained how environmental and other costs impacted each: Trade Contractors (Change Orders issued to date and Potential Change Orders); Construction Management (Extended General Conditions) and Soft Costs (AECOM Additional Monitoring & Testing). Whereas construction was 18% complete, Mr. Ross suggested that the Building Committee saw a current need for replenishing construction

contingency, which now stands at \$500,000, for the rest of the project. Cost increases from change orders during the excavation phase were substantially above estimates due to additional environmental costs. He commented that the original bidding process was based on testing that did not expose all the environmental problems that caused escalated remediation costs.

Mr. Johnson asked at what point TOG should consider cutting its losses or if alternative plans should be considered. Mr. Ross responded that the de-watering issue had been mitigated and that the depth of excavation and height of the water table would be different in the next phase. Ms. Tarkington commented that the contract had been issued for the whole project and that the next phase would be in an area where less environmental risk was anticipated. She pointed out that the Building Committee was fulfilling the charge received from the BOE, RTM and BET. Mr. Ramer commented that it seemed the project had moved beyond the area of greatest risk.

Mr. Johnson asked Mr. Brady to comment on the topography of the land under the old auditorium and where the new auditorium's footings would be installed. Both Mr. Brady and Ms. Seibert did not think water would be an issue because of the rock ledge in that next construction area. Ms. Seibert noted that once GHS was out of session during the summer additional contamination testing would be done around the site.

Ms. Kiernan asked if the unanticipated costs and delays would impact future school construction reimbursements from the State. Ms. Tarkington indicated that the State had been advised of the need for an additional modification of the cost of the original plan and reimbursements could still be anticipated 2-3 months after receiving approvals from the State. Ms. Moriarty explained that a portion of the increased costs would still be eligible for reimbursement. Ms. Kiernan also asked the Building Committee to update total costs to date associated with remediation and total costs to date associated with contamination-related project delays, as the BOE had presented in connection with the last appropriation a year ago.

Mr. Mason offered that there was a responsibility to the community based on what had already been dedicated to the project and it was necessary to consider what would happen if no additional money was invested in the project. Ms. Tarkington pointed out that the original project budgeting called for a separate contingency line item for the instructional space and the auditorium.

Ms. Laura Erickson, a member of the Friends of High School Performing Arts stated that their group had already received pledges of \$1.25-million for furnishing the interior space.

Mr. Goldrick commented that BOE Capital Budget funds should not be diverted to MISA because that would jeopardize improvements to Greenwich's other school buildings whose age and condition required attention.

FINANCE DEPARTMENT - REVENUE AND FIXED CHARGES PRESENTATION

Ms. Pepe and Ms. Graham presented details of TOG's healthcare expenditure of \$49-million in the 2014-2015 Budget. Mr. Geiger explained that due to employment vacancies in the previous year healthcare expenditures appeared higher in the upcoming budget because he projected that the vacancies would be filled.

Mr. Ramer asked if the 18% increase in healthcare costs for the second six months of the budget year were realistic because he was concerned about taxing citizens for an eventuality

that might not occur if the provider's premium costs were not raised that high at the start of the new chronological year. Ms. Graham indicated that that percentage was similar to the previous year's increase which did not stand out due to the employee position vacancies.

Mr. Crary suggested that approximately 1/3 of TOG employees were more than 50 years of age and that premiums were based on frequency of usage and local hospital costs. Mr. Ramer suggested that society's culture of claims might also be a factor and asked if the migration to high deductibles and HSAs might help reduce future claims. Ms. Graham felt that it would have a bearing on future healthcare costs.

Mr. Goldrick offered that Greenwich's costs were higher in comparison to national health insurance on the Affordable Healthcare exchange. Ms. Pepe responded that Greenwich, and Fairfield County as a region, had higher costs.

Mr. Mynarski and Mr. Gieger reviewed other Fixed Charges indicating that three areas were responsible for a 7.5% increase – debt service, healthcare and pensions. Mr. Mynarski also pointed out that there was a decrease of \$3-million in the Capital Reserve Fund contribution from last year.

Ms. Weissler asked whether a salary increase of 1% vs 2% would cause a corresponding increase in the cost of benefits. Mr. Gieger replied that 1/3 of non-union employees were participating in the new healthcare plan so that would minimize the increase.

Mr. Mynarski next drew the Committee's attention to the impact of Sick & Vacation dollars that would be paid out to this year's retirees. He projected that there might be a small surplus in that fund category at year-end. He noted that employees participating in HSAs received 2/3 in January and 1/3 in September, using the example that teachers leaving in June did not receive the second payment which could create a small surplus.

Mr. Mynarski mentioned that Workers Compensation costs were trending well so that this self-insured account might also be an area where a \$100K savings/reduction could be taken for the 2014-15 Budget. Additionally the self-insured Unemployment Insurance account might bear a \$50K reduction in the 2014-2015 Budget.

Mr. Norton asked if the General Liability Insurance premium might be understated at the projected 12% increase rather than being budgeted for a 15% increase in light of a recent presentation from the Town's insurance broker, Frenkel and Company.

Mr. Ramer asked how the target evaluation of potential future legal settlements was set and Mr. Norton responded that the Audit Committee projected the potential settlement costs and the deductible amounts for the Budget.

Mr. Mason commented that the \$300K reimbursement to the Lunch Fund was originally established as a revolving account so that the size of the reimbursement and number of students using the program should be reviewed.

Mr. Crary was asked about the cost of Document Imaging projected to be \$150K in the 2014-15 Budget. Mr. Johnson requested that Dustin Anderson pursue the question vigorously with the State Librarian to see if a scanning process rather than microfilming would satisfy the State's

legal standard and if so, which Departments would be able to use the less costly scanning solution.

CAPITAL BUDGET DISCUSSIONS

FIRST SELECTMAN/PUBLIC SAFETY

• **800 Mhz Radio** – Mr. Crary gave an overview of what was involved in the \$9.8 million Capital request. He indicated that the request covered both hardware and software to serve 600 town and 200 BOE users; \$4 million would be in the 2014-15 budget and \$5.4 million in the 2015-16 budget. A consultant was assisting with the process so that Federal guidelines and technical aspects of the RFP had expert guidance.

Captain Kordick suggested that the discussion points for the Town were the infrastructure to repair the current deficiencies and the number of users that the new system would need to satisfy.

Mr. Johnson asked for clarification on the cost of rent for placing the transmission towers, and if the new sites identified would overcome current transmission issues. Captain Kordick responded that site selection and evaluation was progressing; he commented that in some cases such as Verizon, no rent would be charged to TOG because it enhanced Verizon's reputation and community service objectives.

Captain Kordick indicated that he was concerned about purchasing sufficient capacity and how RFP responders would breakout costs so that advantages and disadvantages of a single or multiple vendors could be evaluated easily.

Mr. Johnson asked about the timetable for the RFP and if the full Capital request was approved, how the money would be spent. Captain Kordick responded that depending on the approval of funding, the RFP could be prepared and distributed; he estimated that selection and contract awards would be completed in Spring 2015.

Mr. Ramer asked what would be accomplished within 6 months and Captain KordicK replied that he anticipated 12 months would be needed for implementation of building the infrastructure.

Mr. Gieger and Mr. Crary pointed out that \$1.5million would be needed to commence the project, with as much as \$4million spent before the end of June 2015, and \$5.4million thereafter for execution of the subscriber components.

Ms. Kiernan asked if the consultant would also be a project manager after the purchase. Mr. Crary replied that it was anticipated the consultant would be with the project through its testing phase to evaluate the quality of its complete installation.

Mr. Ramer asked if there were any site acquisition costs and if all coverage deficiencies would be resolved. Mr. Crary responded that tower erection costs would be known once sites were selected. He also wanted to be sure that inside building transmission were adequate so that repeaters would not be necessary.

Mr. Roberto said that the solution was to select the most powerful installation for the system. He emphasized that Superstorm Sandy and the Newtown tragedies alerted TOG to shaping the RFP to meet these unprecedented situations.

Ms. Kiernan asked if the full amount was needed at the onset. Mr. Brady responded that it would be holding the amount open for 6 months to leverage advantageous pricing should a turnkey vendor be found rather than multiple vendors.

Ms. Tarkington and Mr. Mason offered that bonding is predicated on meeting cash flow needs. The question was whether or not to make a commitment now so that the full appropriation would be in the bonding resolution. Mr. Finger pointed out that a precedent had been set with the appropriation of the entire cost of the Central Fire House.

Mr. Ramer expressed special thanks to Mr. Brady for his work on the project.

- Centralized VO IP Telephone System Mr. Crary responded to Mr. Johnson's query regarding unspent money for this project. Mr. Crary told the Committee that an RFP had been sent out and was expected back in two weeks. Once the responses were reviewed, it could be determined whether to spend the money set aside for the project or return it to the General Fund.
- Sound Beach Phone Ms. Ingalls and Ms. Sullivan explained that there were preliminary repair issues that needed to be resolved before the project could proceed. Mr. Ramer indicated that \$85K had been appropriated and that if it was not spent, it would lapse. He suggested that since there seemed to be no plan in place for the phone equipment to be replaced, that the funds should be returned to the General Fund.
- IT Disaster Recovery Plan Mr. Crary explained that although the money had been appropriated, the project was waiting for the arrival of the new Information Technology (IT) Director. Ms. Tarkington asked if it was realistic to expect the new IT Director to give the project priority on arrival. Mr. Crary said that the new Director would be starting in April and the current IT Director would be available to brief the incoming employee.

POLICE/FIRE VEHICLES

Mr. Johnson asked Captain Kordick for a clarification of the \$79K Capital appropriations requested but unspent for vehicles, \$44K for additional radios and \$18K for boat repairs. Captain Kordick responded that 1/3 of the fleet was scheduled for replacement annually.

Mr. Ramer asked if the size of the Dive Team and amount of its equipment could be reduced from 9 to 7 (6 divers and 1 supervisor) based on the number of calls received per year. Captain Kordick responded that dive duty was in addition to regular duty and a sufficient number of backup personnel needed to be trained and ready for emergencies. He suggested that dive suits were personal and sharing of dive suits would not be hygienically acceptable.

Assistant Fire Chief Kick responded to questions from Mr. Johnson regarding the unspent \$229K remaining from 2011 for equipment and the \$91K unspent for dry hydrants since 2010. Mr. Kick indicated that the remaining equipment money was needed for a pumper. Although one had been purchased, it was resold in 2013 because it was not appropriate for Greenwich's terrain. An alternative was being sought.

Ms. Tarkington asked about access to water and location of cisterns becoming required by homeowner insurance policies.

Mr. Ramer asked where the future location of the pumper would be and if the bid response satisfied the Department's specifications.

Mr. Johnson requested that the 2010 Dry Hydrant allocation be returned to the General Fund as well as \$150K of the 2011 allocation of \$229K.

The Budget Committee recessed for lunch at 1:19 P.M. and reconvened at 1:50 P.M.

PARKS AND RECREATION

Mr. Johnson reviewed open Capital Appropriations items for settlement asking Mr. Siciliano and Mr. Greco about the status of \$214K allocated after Superstorm Sandy. Mr. Siciliano responded that the plan for remediation had been approved and they were waiting for a permit to begin work.

Mr. Johnson then inquired about the \$77K remaining funds from the \$82K allocated in 2011 to upgrade lighting. Mr. Siciliano replied that the design phase was completed in 2011-2012 and the implementation phase was currently scheduled. He advised that the money would be spent before June 2014.

Mr. Ramer asked about an open amount of \$33K for landscaping and Mr. Siciliano explained that they were in consultation with BOE and it would be spent by June 2014.

Mr. Ramer questioned the allocations for the organic turf program and whether or not \$300K could be returned to the General Fund. Ms. Tarkington asked if this Capital Improvement hadn't been completed and was in a maintenance phase belonging in the Operating Budget. Mr. Siciliano concurred that that amount could be cut and the balance returned.

Ms. Kiernan questioned if the capital expended for artificial turf shouldn't be in the BOE budget. Mr. Siciliano responded that the turf for grass fields would be in his budget but could be requested by the BOE.

Mr. Ramer asked if the \$47K for engineering Cos Cob's dredging and replacement of pilings was completed and if so whether \$158K was left. Mr. Siciliano explained that bills were yet to be reconciled.

Mr. Ramer questioned the bidding status of the \$88K estimated to remediate the Tod's Point waterline and was informed that preparation of the RFP had begun.

The open line item for the Eastern Civic Center patio replacement was questioned and confirmed as in progress.

Mr. Johnson asked about the New Community First initiative and the use for three new vans costing \$75K with \$60K of operating costs. Mr. Greco explained that it would be used to increase the frequency of garbage pickup and restroom cleaning. He commented that 3 employees were needed to perform the work and that the vehicles needed to be versatile. Vehicle leasing had also been explored.

Mr. Johnson questioned the installation of an electronic gate at the Pinetum. It was explained that it would replace the current chain closure that required overtime manpower expenditure. Ms. Kiernan questioned if this new gate would require TOG maintenance and was told that the new gate would be automated.

Mr. Johnson asked about the Greenwich Commons Park initiative and the request for \$433K for the park's enhancement. The site plan's lighting, pathways and landscaping were reviewed. Mr. Siciliano informed the Committee that a philanthropic foundation had expressed active interest in contributing \$250K of the required amount. Mr. Gieger confirmed that the pledged money would be released upon the donor's approval.

Binney Park Master Plan – Mr. Siciliano said that the remaining \$35K was set aside to improve the look of the park and that the Parks & Recreation Board was deciding on next steps.

Mr. Johnson asked if the Binney Park plan was consistent with the Old Greenwich Masterplan. Mr. Goldrick suggested that a comprehensive plan for trees and shrubs needed to be designed to replace what was damaged by Superstorm Sandy. Mr. Spaman responded that they were working with the Tree Conservancy and there is a plan to replant a number of trees in the future.

Mr. Ramer cautioned that silting and dredging of the pond seemed to be a more extensive issue that needed to be planned first.

Playground Inspection Program – Mr. Siciliano explained that \$170K was needed for a complete annual inspection of all 32 parks costing approximately \$25K each to identify remediation that should take place to minimize potential for lawsuits. The money would also cover the cost of a monthly inspection by a foreman to catalog any interim deterioration. Ms. Kiernan asked if this expenditure also included inspection of BOE playgrounds, tennis and basketball courts and was assured that it did.

Trees At Risk_Program – Mr. Johnson asked Mr. Spaman if the \$264K of the Capital Appropriation of \$325K for the program would be spent by June 2014. Mr. Spaman responded that the bills had been presented but were not as yet paid. He stated that the original three-year program was increased to a four-year program. He told the Committee that a consultant was hired in 2006 identifying 741 of 8,000 trees that were at risk. Mr. Spaman said that the \$325,000 was to cover the costs of the program's third year in which 476 trees had been removed and 120 planted.

Mr. Ramer asked if the Operating Budget for the Department had any reserve due to unfilled employee vacancies. Mr. Spaman replied that some of the work had been outsourced, and that TOG is now buying the new plants and the Tree Conservancy is planting them.

Grass Island Drainage – Mr. Siciliano commented that the project was underway.

Ferry Drydock – Mr. Johnson asked about the expenditure of \$250K for the three passenger boats. Mr. Goldrick asked when the boats should be replaced rather than spending on maintenance. Mr. Blankley offered that although the boats were as old as 76 years, their classic design and 16 weeks of annual usage didn't merit replacement because they still were passing Coast Guard inspection and recertification whereas new boats would cost approximately \$4million to replace.

Sand Replacement – Mr. Johnson asked if grants or Insurance reimbursement for Superstorm Sandy damage would be offsetting this expense. Mr. Siciliano responded that it did not qualify for FEMA or insurance reimbursement.

Launch Ramp Cos Cob – Mr. Ramer asked if dredging should be completed before a ramp to replace the current 1950s ramp. Mr. Siciliano indicated that the Cos Cob permit had a window of three years and might not be accomplished this year. Byram's ramp was permitted for replacement in two years.

Vehicles – Mr. Johnson asked how many vehicles Park & Recreation had and Mr. Sicilian responded that there were about 75 vehicles; the new vehicles being requested were replacements not additions to the fleet.

PUBLIC WORKS

GHS Soils – Ms. Seibert advised the Committee that DPW would do widespread testing of GHS soil during the school's summer recess. The plan would be to do an extensive pattern and deeper sampling in the proposed new auditorium area as well as around the old auditorium which would be demolished.

Mr. Johnson asked Ms. Seibert if there was concurrence from DEEP, EPA and the Health Department on a remedial action plan and what could be done if approvals were not received. Ms. Seibert responded that only \$300K of \$800K had been spent on soil testing to date so funds were adequate for ongoing monitoring, testing and lab costs. A study of underground drainage in the SW corner of the parking lot and other storm drains would be undertaken.

Ms. Tarkington asked if there was an adequate contingency and Ms. Seibert responded that she was comfortable with the amount was budgeted over two years.

Highway Repair - Mr. Finger asked Mr. Roberto if the \$2 to \$2.5million budgeted for highway repair would be adequate given the unusual weather damage this year. Mr. Roberto replied that the department had the capacity to do as much as \$5 to 6million of work in a year's time but that he felt the \$2million was adequate at this time.

Capital Appropriations – Mr. Johnson asked Ms. Seibert about Capital Appropriations in DPW's Budget that could be returned to the General Fund. Ms. Seibert responded that many of the items had already been returned in preparation for today's meeting. She estimated that as much as \$1.3-million had been returned.

Byram Master Plan - Mr. Monelli commented that current appropriations were waiting for Land Use approvals and \$200k requested for FY 2015 would be spent during that budget year.

The Byram Pool location and elevation was discussed. Ms. Tarkington asked about the demolition of 7 current buildings in the flood zone and placement of 2 new ones. Mr. Johnson asked how the capacity of 300 would be tracked and distributed between the pool and beach. Mr. Finger inquired about the adequacy of parking space. Ms. Kiernan asked when fundraising could begin. Mr. Monelli and Ms. Seibert responded that capacity was based on not having to increase sewer capacity. Monitoring incoming and exiting traffic would be key to not exceeding capacity limits so that two monitoring/ticket taking points would be manned during park hours. They added that the Byram Park location, parking capacity and scheduling of baseball games late in the day created limitations that helped control visitation

Ms. Rogers and Ms. Lyall announced the Junior League's Board approval of the second \$20K contribution to the planning and design of the pool was conditioned upon the TOG's \$200K Budget commitment. A further Junior League meeting of the membership would be occurring on March 5, 2014. They stated that their fundraising could begin when renderings were drawn following expected land use approvals.

Sewer Projects and others – postponed until February 25, 2014 meeting

VOLUNTEER FIRE CHIEFS

Representatives of Greenwich's 167 Volunteer Firefighters asked the Committee to review whether existing personnel could meet the needs of the Fire Department rather than hiring additional career firefighters. Mr. Napolitano pointed out that NFPA standards applied by the Fire Administration to measure response time and full-complement arrival time compliance were based on urban and suburban locations whereas rural standards might be more appropriate for areas of NW Greenwich because of less dense population.

Mr. Johnson asked about the motivation and commitment of volunteer fire fighters in all volunteer fire houses versus career dominated fire houses. Mr. Napolitano asked for more opportunities to be of assistance.

Mr. Ramer pointed out that since chemistry and leadership were critical to integrating the volunteers, the Town Chief could develop joint training that would build the level of assurance and trust needed for teams. He mentioned that in the past Greenwich's fire brigade had been composed 100% of volunteers and that the tradition was embedded in the community. He proposed that the Chief lay out a working protocol of integrating the career and volunteer fire fighters by shift, by number on call and through training that would build rapport and mutual respect.

Mr. Mason encouraged the career firemen to consider different standards of integration in different parts of town so that the taxpayers were not overburdened. Ms. Kiernan asked if this topic had been explored with nearby communities so that new solutions might be discovered.

Mr. Johnson extending his thanks to both the career and volunteer fire fighters for their dedication to the community and asked to hear the results of starting a dialogue before rapidly approaching budget process deadlines.

The meeting adjourned at 5:15 P.M.

Respectfully submitted,
Catherine Sidor, Recording Secretary
Marc V. Johnson, Chairman

TOWN OF GREENWICH BOARD OF ESTIMATE AND TAXATION BUDGET COMMITTEE

CAPITAL BUDGET REVIEW and CONSOLIDATION DAY – FY14 BUDGET MINUTES

Town Hall Meeting Room, 1st Floor – 9:00 A.M. Wednesday, February 25, 2014

Present:

Committee: Marc V. Johnson, Mary Lee Kiernan, Jeffrey Ramer, Leslie L. Tarkington

Staff: Peter Mynarski, Comptroller; Roland Gieger, Budget Director; Amy

Siebert, Commissioner of Public Works; David Thompson, Deputy Commissioner of Public Works; Tom Greco, Manager, Business Services Operations; John Crary, Town Administrator;, James Michel, DPW Chief Engineer, Richard Feminella, Waste Water Division Manager; Lauren Elliott, Assessor, Alan Monelli, Superintendent Building Construction & Maintenance; Rod Dioquino, Business Operations Supervisor Parking

Services

First Selectman: Peter Tesei, First Selectman;

Board: Michael Mason, Chairman, John Blankley, William Drake, William Finger, Sean Goldrick, Randall Huffman, Nancy Weissler

Mr. Johnson called the meeting to order at 9:06 A.M and welcomed everyone to the review of the Capital Budget outstanding items remaining from February 19, 2014 and thereafter a review of the Operating Budget by department. He indicated that Capital Accounts would be reviewed one at a time and invited discussion on any item that the Committee members wished to discuss or propose changes.

Department Speakers and Topics Covered

DEPARTMENT OF PUBLIC WORKS

Stormwater Master Plan Program - The meeting began with Mr. Johnson asking how much of the \$6.8million not spent from the Department's Capital Appropriations was available to be returned to the General Fund. Acknowledging that \$1.4million had already been returned, he asked for clarification of lead time to begin execution of outstanding funded projects and what could get done during FY2014-2015. He also asked what would be reimbursed by State grants and the percentage of reimbursements that could be anticipated.

Mr. Geiger responded that it was difficult to forecast the State's reimbursement timeline because it was a function of State internal auditing practices. Mr. Mynarski noted that TOG received grants from state as well as local sources and gave the example of State reimbursement for town bridges which to date had reimbursed Greenwich \$972million. Ms. Tarkington asked if there was a predictable percentage based on a project type and Ms. Seibert responded that the percentage of reimbursement is known at the beginning of the grant application phase but that each reimbursement rate is different.

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Ms. Kiernan asked for a sense of scale and strategy for DPW's drainage and storm water projects. Ms. Seibert replied: 1) analyzing Greenwich's drainage networks; 2) responding to EPA sampling stormwater quality to established standards; and 3) integrating DEEP's recommendations for controlling and enforcing its bacterial goals. Mr. Michel noted that the project is phased so that multiple contractors could enhance its efficiency of implementation. Ms. Kiernan asked for clarification of how the \$40million Flood Erosion Committee estimate was reflected in DPW's Stormwater Master Plan. Ms. Seibert responded that DPW, Conservation, P&Z and Highway were coordinating allocations in their individual budgets.

Town Hall Improvements – Ms. Seibert commented that many of the projects budgeted for \$970K over two years were progressing through the planning and design phases.

Mianus Park Dam Repair – although this was originally in the 2008 – 2009 Budget, it is a ready project but has not gone forward due to lack of identification of a reimbursement source.

Byram River Project – although \$200K has not yet been spent, DPW estimates that an additional \$450K from the 2014-2015 Budget is needed to begin the next phase.

Silva Cell Tree Well – Ms. Tarkington asked why trees had been removed and new paving installed after Superstorm Sandy in the Island Beach parking lot before this new tactic was considered. Mr. Crary responded that the Tree Conservancy was donating \$20K to test the new theory that promises not to compress tree roots and that additional funds, although not earmarked, might be applied for from the insurance reimbursement and FEMA funds.

Cos Cob Park Development – Mr. Michel indicated that the \$2.3million in 2013's budget and the additional \$1.7million in 2014 would be dedicated to sidewalk and roadway connections. 20-30% of the project was already completed and the balance would be finished in September/October 2014.

Purchase of Town Street Lights – Mr. Crary described the process of purchasing all CL&P street lights for which \$295K was unspent in the 2013 Budget and \$585K was requested as a supplement in the 2014 Budget. He indicated that the town's ROI would come from not paying rent for the equipment and the savings anticipated from changing to LED lights. He explained that current lease costs were \$479K annually whereas in the future the operating cost would be approximately \$300K.

Frontage Road Improvements – Mr. Michel explained that grant funding from SWERPA and DOT's LOTCIP was available for this as a "self-ready" project so that the changes planned to Exit 2's I-95 ramp would be approved before breaking ground.

Mr. Ramer asked if CT's local Road Accident Reduction Program would reimburse TOG for remediation of other intersections and Ms. Seibert said that 100% of the design phase and 90% of construction could be refunded with approval of this type of grant.

Highway Maintenance – Mr. Johnson asked Ms. Seibert if the estimate of \$1.87million was necessary for sidewalk and guard rail issues and Ms. Seibert responded that \$1.5 was needed however the difference would allow for repair of additional similar items.

Paving – Mr. Ramer asked if \$2.75million could be spent on paving projects or would \$3million be more appropriate given this season's weather damage. Ms. Seibert said her department could execute on as much as \$4-\$5million of paving in this budget year.

Park Sidewalks & Road Maintenance – Ms. Seibert noted that the Highway Department was working with Parks & Recreation to estimate costs that could be integrated into the Parks Master Plan.

Mr. Ramer suggested that Capital Appropriations scheduled for specific parks should be amended to a three phase program to give the Commissioner the flexibility to respond to needs of particular parks.

Round Hill Bridge Replacement – Ms. Seibert indicated that this project would start in the spring and that an 80% reimbursement from the State would be simultaneous with submission of billing. When asked about other town bridges that are not scheduled for major upgrades, Ms. Seibert offered that 65 of the town's 75 bridges were low maintenance and that \$144K of the \$150K allocation had been spent to date.

Church Street Storm Drain – Mr. Blankley asked about the circumference of piping to be installed and the length of time anticipated for completion of the project. Ms. Seibert replied that the project was designed and ready to be implemented over a 12-month period which could mean the work would be done in two less trafficked work-seasons.

DPW Vehicles – Mr. Johnson asked Ms. Seibert about \$566K allocated in 2013, \$975K in 2014 and \$1million in 2015 for vehicles. Ms. Seibert indicated that 44 vehicles were being replaced because the average useful life was 15 years.

GHS Soil Remediation – Ms. Seibert indicated that following a meeting with regulators in March, the project was ready to go to Bid by pre-qualified contractors who had the capacity and "air rights" to remove the soil from GHS. Ms. Tarkington expressed concern that any delay in approving the project by the regulators could force delays in the MISA project as soil excavated from MISA is being stockpiled for use on the fields. Mr. Ramer expressed a favorable opinion about \$9million requested for the remediation.

Highway Traffic & Operations – Mr. Johnson asked about the \$300K allocated but not yet spent on the Arch Street installation of adaptive lighting. Ms. Seibert indicated that the project was underway but that the resolution of the overcapacity of traffic in the shortened corridor was challenging.

Holly Hill Master Plan – Mr. Johnson asked for a breakdown of the \$11.2million estimate and Mr. Ramer asked if \$300K of the project could be temporarily postponed. Ms. Seibert indicated that P&Z had approved the project and that the sewer, driveway changes and fueling station were integrated components to upgrade but the appropriation requested for FY2015 would fund items that are independent of later phases of the Holly Hill master plan and did not obligate funding projected for later years.

Building Construction & Maintenance – Mr. Monelli was asked by Mr. Johnson if contingency money from the demotion of the old fire house might be used to offset the amounts requested for construction in the 2014 and 2015 budgets. Mr. Monelli expressed his preference for returning the balance of the unspent contingency at the end of the Central Fire House project.

Asbestos Abatement – Mr. Johnson asked about \$400K unspent and was advised that this was an ongoing project.

Greenwich Point Restrooms – Mr. Johnson asked if the design of the new building to be presented to ARC was to be similar to the Chimes Building or could be more in keeping with original rustic park buildings. Ms. Kiernan asked how the elevation of the building would affect its accessibility. Mr. Monelli responded he would propose the design suggestion.

Old Greenwich Civic Center – Mr. Monelli was asked about the \$200K (2015) and \$500K (2016) requested for replacement and renovation of the building. He responded that the building routine maintenance costs would only escalate because new issues were constantly occurring. Mr. Mason suggested that neighborhood and Friends groups needed to be more involved; Ms. Tarkington asked if DPW would investigate if the building was in the FEMA/Superstorm Sandy zone. Mr. Ramer proposed that Mr. Monelli encourage a public/private partnership to decide the future of the building.

Byram Pool – Mr. Johnson asked Mr. Monelli to clarify what remained of the current design allocation and whether the contribution from the Junior League was represented in the remaining amount. Mr. Monelli indicated that the expense of the project's professional rendering expected on March 6 included the Junior League's contribution. This rendering would be used to present the project to Land Use and ARC.

New Building Department Software – Ms. Seibert was asked about the urgency of replacing the current software. She responded that the current software was no longer supported due to the manufacturer's closure and that loss of records and plans could result if new software was not purchased immediately.

Sewer Maintenance – Mr. Feminella was asked about the status of the 3 pumping stations to which he responded that there had been a delay due to PCBs in waste disposal pipes. Mr. Ramer inquired if any equipment had been lost during Superstorm Sandy and Ms. Tarkington asked if these sewer improvements should continue to be financed with pay-as-you-go financing.

Mr. Ramer asked what was generating overtime and Temp Services in the Division's budget request and Mr. Feminella explained that the 365 day/15 hour per day operation created the need for overtime as well as the assignment of Police on roadside projects for public safety.

Mr. Ramer asked how DPW met the challenge of illegal inflow into the sewer system. Ms. Seibert responded that 14,000 instances had been identified and 8,100 had been remediated.

Grass Island Settling Tank – Ms. Kiernan was asked why DPW's capital request had been reduced and was informed that the improvement was moved to the asset management plan.

Other projects reviewed included an Old Greenwich piping system adjacent to MetroNorth tracks along I-95 land; the rehabilitation of a Pumping Station and sewer maintenance that was previously in the Operating Budget but moved to the Capital Budget because of the size of the expense.

PARKING SERVICES

Mr. Crary and Mr. Geiger replied to questions about the increase in salaries and departmental overtime indicating that two positions had been upgraded and that the number of projects would increase by 20% in the coming year.

Mr. Dioquino indicated that the investment in additional pay stations, electronic meters and charging stations would result in increasing electrical service costs however \$3.9million additional revenue was anticipated based on sales of smart cards and increased downtown parking fine enforcement. The Parking Fund budget projection of a 10% increase in Parking Permit sales was questioned by Mr. Ramer and Ms. Tarkington who were concerned that private commercial companies were renting space in public lots rather than building sufficient parking to accommodate customers and employees and the additional financial burden above the inflation rate on commuting residents for their cost of parking.

Mr. Johnson asked why the program of electronic charging stations wasn't being privatized. Mr. Crary responded that part of the costs could be offset by a state grant.

Mr. Dioquino was asked about the expense for extensive maintenance on Town Hall's garage to which he responded that the water proofing membrane needed to be replaced because its deficiencies were responsible for creating potholes.

Mr. Johnson pointed out that \$75K had not been spent of the \$674K that had been allocated in Capital Appropriations as well as \$175K for paving but Mr. Dioquino said that some money would be taken forward and the majority of paving money would be spent before the end of June 2014.

Lunch Break began at 1:05 P.M. and concluded at 1:35 P.M.

Operating Revenue Presentation - The Operating Revenue review was presented by Mr. Mynarski. He itemized the sources and amounts of the \$\$397million of revenue that was anticipated to support the 2014-2015 Budget. He noted that the primary revenue source was property tax but that grants and LOCIP reimbursements were major contributors. He noted that the Mill Rate would be calculated after reductions for tax settlements, senior tax relief and losses from uncollected taxes were subtracted from anticipated revenue. He also noted that savings from employee migration to HSA health benefits and fiscal year end release of encumbrances would contribute significantly to revenue.

Ms. Elliot commented on Grand List adjustments comparing 230 appeals in 2013 to 176 made for 2014 adjustments. Her Capital Budget request for \$110K would implement the Assessor Department's Reevaluation Project to inspect residential properties.

Capital Budget Review concluded and Consolidation discussions began at 3:25 P.M.

Consolidation Process

Mr. Johnson informed the Committee that the process would begin with a review of the Operating Budget by department. He commented to the Committee that projects such as MISA, Central Fire House and Soil Remediation might require additional funds in the future. Given the scope of these projects, the uncertain economy, and the ability of our senior citizens and unemployed to pay increases in taxes, he questioned the timing of introducing new initiatives and adding new positions to the 2014-2015 Budget.

Ms. Tarkington questioned the Operating Budget Revenue assumption of \$321million and suggested reductions in the estimated Grand List and proposed income from Parking Services should be considered.

TOPICS

OPERATING FUND RECOMMENDATIONS General Government

- Registrar of Voters –(\$14,000) Mr. Johnson suggested that the request be reduced by \$14K and that TOG's 2.5% salary increase guideline be applied to this request; he recommend that this change should be implemented before Fall elections.
- Law Department (\$13,437) Mr. Johnson suggested that the request for a FT Paralegal be reduced to adding a Part Time employee. Mr. Ramer indicated that he disagreed and noted that he would be voting against this suggestion.
- **Planning & Zoning Department** Mr. Johnson indicated that he opposed the request for increasing a Part Time position to Full Time.
- Conservation Department Mr. Johnson indicated that he opposed the request for increasing a Part Time position to Full Time. Ms. Kiernan summarized her support for the increase proposed in the First Selectman's budget changing the part time position to full time given the increasing demands on this department and the increasing applications in all land use departments, which is consistent with added staff in these other departments.
- Inland Wetlands & Water Courses Agency \$3,000 The Finance Department recommended that \$3,000 for consulting services that was originally reduced from this department by the First Selectman's Office be reinstated.

Fire Department

- Fire Department (\$425,076) Mr. Johnson indicated that he opposed the request for adding 9 career fire fighters and would also oppose the elevation of 4 current Lieutenants to the rank of Captain and elevating 4 firefighters to the rank of Lieutenant. Mr. Ramer suggested he would vote for hiring 9 new firefighters but opposed elevating the Lieutenants to Captains or promoting 4 firefighters to Lieutenants. He proposed a condition of releasing funds quarterly based on volunteer firefighters being integrated into training with career firefighters.
- Mr. Johnson indicated he approved of the \$60K allocation for the Round Hill Fire House and \$140K for the Banksville Fire House.

Public Works Department

• **Public Works** – Mr. Johnson recommended approving the request for adding a Full Time permit coordinator.

External Entities (\$77,500)

- **TAG** Mr. Johnson indicated that he opposed the request for a \$91K increase and recommended that the Committee consider a budget increase of 2.5% plus \$10,000.
- GEMS Mr. Ramer suggested reducing this budget by \$125,000 equal to a supervisor level position. Mr. Johnson indicated that he opposed this request. Mr. Ramer suggested conditioning the release of funds. Ms. Kiernan suggested conditioning the release of funds on delivery by GEMS of financial and staffing information according to major object codes and Finance Department guidance.

Board of Education

- Schools Ms. Tarkington recommended that because enrollment was down and staffing had increased that the Committee consider reducing salaries by \$300,000. Mr. Mason commented that the ratio of 10 students to 1 certified staff person was not viable due to attendance dropping and he questioned why the BOE staffing model did not match what was approved. Mr. Finger pointed out that school budgeting took place in November but school enrollment in September could differ from November's basis.
- Lunch Fund Mr. Mynarski noted that the \$300K fund was established as a revolving fund and that the budget's contribution was meant to bring the fund back to its intended level. He opposed capitalizing the fund beyond this level.

Parks & Recreation

Parks & Recreation Community First – Mr. Johnson recognized the proposal's creativity and initiative but opposed the cost because outsourcing the project may not have been explored. Mr. Ramer commented that if union contracts were involved, outsourcing might not be an option. Ms. Kiernan noted that her interpretation of Community First was that projects should be developed to increase productivity.

SAVINGS FROM FIXED CHARGES (\$650,000)

Mr. Geiger and the Committee reviewed estimated savings that would result from the Operating Budget review as well as reductions from FIXED CHARGES for Unemployment Insurance (\$50K), Workers Compensation (\$100K) and healthcare benefit costs due to migration (\$500K) were calculated.

INCREMENTAL REVENUE FROM PAYMENT IN LIEU OF TAXES \$2,500,000

Additional revenue from payments in lieu of taxes was estimated. Nathaniel Witherell tax credits could be applied to reduce their debt service and reduce the amount funded by the General Fund.

CAPITAL BUDGET RECOMMENDATIONS

- Trunked Radio System Replacement \$5,400,000 Mr. Ramer suggested that capital set aside for FY2016 be added to FY2015 in order to allow the Police Department to sign long-term supplier contracts that might be more advantageous. It would not be expected that the full amount would be spent in FY2015.
- **Document Imaging (\$150,000)** Mr. Johnson suggested that the requested \$150K could be covered by the \$186K request in the 2014-2015 budget.
- IT Disaster Recovery (\$100,000) Ms. Tarkington questioned if this item was a realistic expectation of a newly hired IT Director.
- **Fire Department** Give backs of \$91K for dry hydrants and \$150K for radios are expected.
- **Fire Department** Mr. Ramer asked if public safety would be compromised if the purchase of apparatus was deferred. Chief Siecienski replied that it would be possible to defer one \$650K pumper. Mr. Mason noted that the delay on delivery meant that the

money could not be spent until the end of FY 2015. Mr. Johnson questioned authorizing the request in the 2014-2015 Budget and suggested moving the request forward.

- **Police Department** the return of 2012's \$51K allocation for Crown Victoria cars and \$44K for radios could be anticipated.
- **Police Department** Mr. Ramer suggested that in the 2016 Budget he would recommend reducing the number of divers from 9 to 6.
- **DPW Engineering Division** Mr. Johnson suggested that the request for \$500K in 2014 and \$400K in 2015 for Town Hall projects might be delayed. Ms. Tarkington was in favor except for the \$117K for the front of the building.
- **DPW Sewer Division** Mr. Geiger pointed out that the Division's Capital Improvement Budget had \$17million of unspent funds available. Ms. Tarkington pointed out that construction under the Federal consent decree should have begun so that \$2.5million on hand could lapse from the Old Greenwich project.
- Parking Services (\$16,000) Mr. Johnson indicated that he opposed the Electronic Vehicle Charging Station expenditure because he believed it should be outsourced. Ms. Tarkington suggested that the Paving expenditure would not be spent because the work would be done by DPW.

Mr. Johnson suggested the Committee break for the day. More Consolidation Day discussions would take place at the beginning of Decision Day.

The meeting adjourned at 5:21 P.M.

Respectfully submitted,
Catherine Sidor, Recording Secretary
Marc V. Johnson, Chairman

TOWN OF GREENWICH BOARD OF ESTIMATE AND TAXATION BUDGET COMMITEE

DECISION DAY - FY15 BUDGET MINUTES

Town Hall Meeting Room - 9:00 A.M. Thursday, February 27, 2014

Present:

Committee: Marc V. Johnson, Chairman; Mary Lee Kiernan, Jeff Ramer,

Leslie L. Tarkington

Staff: Peter Mynarski Comptroller, Roland Gieger, Budget Director;

Maureen Tracy, Financial Analyst

Selectmen: First Selectman, Peter Tesei; Selectman, Drew Marzullo;

Other: John Crary, Town Administrator: Dr. William McKersie.

Superintendent of Schools; Ben Branyan, Managing Director

of Operations, Greenwich Public Schools; Robert

Lichtenfeld, Director of Human Resource, Greenwich Public Schools; Amy Siebert, Public Works Commissioner, Public

Works; Peter Siecienski, Chief, Fire Department;

Board: Michael Mason, Chairman; John Blankley William Drake, William

Finger, Sean Goldrick, Randall Huffman, Nancy Weissler

Mr. Johnson called the meeting to order at 9:01 AM.

Mr. Johnson explained that before finishing Capital Consolidation discussions and starting Decision Day, he had invited the BOE to address the Committee on actual and budgeted positions within the school District. He stated that after the conclusion of the BOE presentation the Committee would complete Capital Consolidation. To begin Decision Day there would be a brief overview from Mr. Gieger, followed by a Revenue Presentation from Mr. Mynarski. The Committee would then review each Capital Project individually, then proceed to operating budgets. The minutes will only reflect comments and motions made on specific items. Unless otherwise noted, each item will be considered accepted. The full recommended budget would then be forwarded to the full BET for their reviews and votes.

The BOE presentation began with Mr. Branyan introducing the materials handed out to expand on the topic of District positions covered in the previous meeting. Dr. McKersie then commented on the method of staffing and how it responded to the needs of the students, program needs and class sizes that drove the number of teachers and programs. He indicated that student enrollment was flat (-1.4%) and staff had increased (+ 2.3%). Further he assured the Committee that its scrutiny was appreciated because it gave him an opportunity review and expand on its concerns. He then discussed the

achievement gap and how it was narrowing despite a 14% increase among lower income and minority populations. He indicated that the BOE had a balanced budget and returned unspent money to the General Fund in previous years.

Mr. Branyan gave an example of the difference between comparing actual-to-budget and budget-to-budget positions: 1.7 FTE increase in 2013-2014 actual to 2014-2015 budget vs. 11.9 FTE increase budget-to-budget. He noted that when comparing the 2009-2010 staffing to 2014, there was an actual 3.2% increase. Mr. Lichtenfeld pointed out that the November budgeting cycle estimates the number of students and teachers but that not until the following September is the actual student enrollment known.

Mr. Branyan responded to Ms. Kiernan's question about the projection for students at Central Middle School for the current year, and Mr. Branyan referenced page 265 of the BOE Budget Book, which shows that 576 students were projected and 595 showed up. This increase is driving part of the staff increases for FY2015. Mr. Ramer asked if BOE's 2.1% budget increase would be adequate or if it anticipated future requests. Mr. Branyan said yes. Mr. Ramer asked about the 2.0 FTE increase located at Havemeyer and was told that these are special education and instructional coach FTE hours previously located and listed in elementary school locations, and these are not new positions. These professionals spend most of their day in the field and Havemeyer is a more appropriate home base.

Ms. Tarkington asked where to find the digital learning staff and was told that digital learning was in every teacher's job. There was no need for additional staff for this curriculum enhancement.

Mr. Blankley asked if there were no budget constraints how the budget request would be different. Mr. Branyan replied that BOE didn't operate in that world.

Mr. Goldrick asked how the administrative ratio compared to Westchester schools; Mr. Branyan responded that New York State sets its own standards and that Greenwich's were based on neighborhood schools.

Ms. Tarkington inquired how Capital Projects were managed; Mr. Branyan described the role of Mr. Ron Matten, Director of Facilities, and his regular meetings with Mr. Matten. In certain cases, Mr. Branyan replied that RFPs supported outside consultants managing projects day-to-day.

Ms. Kiernan inquired about the \$2.37million requested for MISA not yet voted on by BOE's Board and was told that a vote was scheduled for March 6, 2014.

Ms. Tarkington expressed concerns that funds allocated for the gym roof (\$1.72m), track resurfacing and window replacement might need to be postponed due to conflicts with MISA construction. Mr. Branyan acknowledged that there might be conflicts with the roof replacement but assured Ms. Tarkington that there were no points of conflict for work to the stadium track or pool dehumidification.

Mr. Mason indicated that the BET wants to cohesively finance the work and that the \$19.5 million allocated to all BOE capital projects and BOE projects managed by DPW represented such a large amount of funds that the BET needed to increase its confidence in their management.

Discussion of Remaining Consolidation Items Commenced at 10:04 A.M.

Mr. Johnson suggested that the Committee go through each department and each project not covered on Tuesday for further discussion before they start Decision Day.

Discussion commenced on the following Capital Projects:

- **Town Hall Site Improvements** Mr. Johnson suggested that the request for \$500K in 2014 and \$400K in 2015 for Town Hall projects might be delayed. Ms. Tarkington was in favor except for the \$117K for the front of the building.
- Silva Cell Tree Project Mr. Johnson wondered if this new initiative could be delayed due to the location near the temporary fire station that will be removed in two years. There were also questions on discretionary funds from Superstorm Sandy Insurance reimbursement and FEMA.
- Town Street Light Purchase Mr. Crary reiterated his recommendation because of savings to the Town. The only issue he saw was the higher amount of depreciated value assigned by CL&P.
- **Fleet Vehicles** The Fleet Department recommended the number of vehicles identified for replacement based on their condition.
- **Frontage Road** LOTCIP reimbursement meant that no money would be spent.
- Asphalt Paving Discussion took place as to increasing the allocation to \$3million, however Mr. Johnson said he was in favor of increasing it to \$2.75million.
- Parks & Recreation Park Sidewalk and Paving Projects Mr. Johnson proposed a one-year delay due to the planning for sedimentation work at Binney Park and master planning at Byram Beach and Pool. Ms. Tarkington concurred that deferring new work made sense. Ms. Kiernan questioned if there might be safety issues given the already heavy schedule of activity in Byram and Binney Parks. Mr. Siciliano explained that existing safety hazards needed to be addressed and that there would be coordination of the paving projects with other park projects.
- Church Street Storm Drains Mr. Ramer commented that cost could be reduced by 15% if work was completed in one year rather than phased. Mr. Johnson commented that the area around Church Street is one of the busiest in town and focusing too much work at one time would be very difficult.
- **Sewer Maintenance** Ms. Kiernan expressed concern about reducing maintenance in critical infrastructure.
- **Soil Remediation** Ms. Tarkington indicated that although billing lags, the dedicated money will be spent. Mr. Ramer suggested conditioning the release of the \$9million until approval is received from EPA and DEEP.
- Arch Street Ms. Tarkington suggested this was a major planning issue and it
 would be appropriate to hold a public hearing so that the impact would be better
 understood. Mr. Johnson noted that \$300K remained unspent in the current budget.

- Holly Hill Master Plan Mr. Johnson indicated that this would be an \$11.2 million project that included sewer line relocation, moving of the fueling station and installation of a stormwater basin. Ms. Tarkington was concerned that an inadequate amount of contingency was budgeted and thought the priority was the sewer line relocation with the balance of the project moved forward for a year. Ms. Kiernan mentioned that 2013-2014 was supposed to be the design phase and asked if environmental testing had been a component of the design phase.
- Eastern Greenwich Civic Center Heating Upgrade Mr. Johnson recommended no appropriation due to the fact that a longer term solution needs to be found. He was concerned that once the lobby floor was torn up it would lead to far more required improvements; Ms. Tarkington preferred a temporary band-aid project. Ms. Kiernan commented on the requirement in the POCD that the Town develop longterm building plans for major assets such as EGCC. Mr. Ramer suggested conditioning release of funds on receiving a long range Masterplan for the building.
- **Byram Beach Pool** Ms. Tarkington commented that inadequate information had been received on how the 300 person capacity would be managed.
- **Building Department Software** Ms. Tarkington questioned if an additional PT employee would be necessary if the new software created efficiencies.
- Fleet Mr. Johnson suggested that a 10% reduction should be removed from this budgeted figure by changing the number of dump trucks from 3 to 2; removing the 2 pickup trucks and moving one vehicle to the DPW budget.
- **Social Services** Mr. Johnson questioned the need to replace current Evolve software now given that a new IT Director would be arriving soon and might have different ideas. Ms. Tarkington felt that the requested \$130K was excessive.
- Schools The technology installation of WiFi for \$500K and the Digital Learning program cost of \$992K were discussed. Ms. Tarkington suggested that both projects were operating projects that had been moved to the Capital Budget so that their costs could be supervised. She also recommended that \$100K be added to the New Lebanon project budget code so that the feasibility consulting could be tracked with any potential project.
- **GHS Doors & Windows** Mr. Ramer proposed that this project be moved to the 2016 Budget. Ms. Tarkington offered that it would be important to have Turner Construction and AECOM give their opinion on this potential change.
- **GHS Roofing replacement** Mr. Johnson commented that the \$1.72 million should be delayed due to logistic constraints from MISA. Mr. Ramer recommended deleting the \$1.7million and leaving only the \$92K in place on this expenditure.
- GHS Pool Dehumidification The Committee discussed the delay of this due to MISA work. Ms. Tarkington warned that the pool renovation component would create a staging problem for Turner that would hold up the MISA project.

The Committee discussed the \$2.37 million requested from the MISA Building Committee. Mr. Mason interjected that the issue for concern was about the moisture that the cofferdam anchor bolts might cause; since additional expert opinion that would be available shortly, it might make the removal of the old auditorium moot. Ms. Tarkington said that the existing auditorium issue was in conflict with the original specs for the instructional space but that a decision would need to be made on the re-use of the old auditorium or its demolition before steel was ordered.

Mr. Ramer offered that there was a performance bond with the contractor to deal with water penetration. Ms. Tarkington said it was based on the full \$2.37 million amount. Mr. Drake then suggested that the release of the money be conditioned on hearing alternatives from the BOE.

- Libraries Mr. Johnson questioned how the external masonry repair of \$1.4 million would be accomplished. Ms. Tarkington felt that town procedures should be followed and ideally that Mr. Monelli should handle the project. Mr. Ramer concurred that release of funds should be based on the project following the town bidding process, that the construction manager needed to be approved and that the process should be under the direction of the Town Administrator.
- Eastern Greenwich Civic Center Mr. Ramer recommended that the \$45K requested to replace the building's patio be conditioned on receiving a Masterplan for the building.
- Community First Mr. Ramer suggested that the \$65K operating cost be deleted.
- Electronic Gate at Pinetum Mr. Ramer recommended deleting the \$35K.
- Greenwich Commons Mr. Ramer suggested that the \$433K project proposal did not appear to be drastically different from the current park. Mr. Johnson opposed the expenditure given that the Parks & Rec Committee had not approved the project. Ms. Kiernan questioned whether this plan was consistent with the Downtown Committee's plan. Ms. Tarkington acknowledged that the Commons needed upgrading but hoped for more New England styling.
- **Tennis Courts** Ms. Tarkington noted that since the number of tennis players was deceasing that a conversion to an alternative sport field be considered.
- Trees at Risk Ms. Tarkington was critical of the addition of 1/3 to project costs for Police presence. She also felt that planting new trees was not addressing the risk aspect of the original reason for the program.
- **Grass Island Drainage & Parking** Ms. Tarkington indicated that DPW was working on the project.
- Parking Fund Ms. Tarkington noted that too much money was being allocated for e-meters. Mr. Johnson said he did not think the Town should be in the business of charging stations and to let private enterprises handle the demand.

- **Town Hall Garage** Ms. Tarkington wondered how much had already been spent on repairs to the garage.
- Nathaniel Witherell Ms. Tarkington recommended that a percent of their capital requests fund be set aside similar to depreciation so that NW's administration could address future larger capital requirements.
- **Sewer** Old Greenwich Storm Drains design plan was ready and \$4 million had been budgeted to proceed with the project. Ms. Tarkington felt an alternative to payas-you-go financing should be identified so that this was not a burden to the Greenwich taxpayer.

The Committee recessed for Lunch at 1:15 P.M. and reconvened at 1:48 P.M.

DECISION DAY

Mr. Johnson suggested the Committee begin voting on Capital Projects first, followed by Operating items. He noted that the Minutes would only reflect motions made on specific items. Unless otherwise noted, each item would be considered accepted and forwarded to the full BET for their reviews and votes.

Capital Tax Levy

Mr. Johnson made a motion, seconded by Mr. Ramer, that the Tax Levy be increased from \$37.4million to \$39.4million.

Capital Project Decisions

Trunked Radio System – Mr. Ramer made a motion, seconded by Ms. Kiernan, that \$5.4 million be moved forward from the 2016 Budget into the 2015 Budget. The Committee voted 3-1 to approve. (Opposed Tarkington)

Fire Department - Ms. Tarkington made a motion, seconded by Mr. Ramer, to delay funding \$650K for one pumper to 2016. The Committee voted 4-0 to approve.

Silva Cell Tree Project – Mr. Johnson made a motion, seconded by Ms. Tarkington, to defer the project to 2016. The Committee voted 3-1 to approve. (Opposed Ramer)

Frontage Road – Mr. Ramer made a motion, seconded by Ms. Tarkington, to approve the expenditure. The Committee voted 4-0 to approve. Mr. Ramer amended the motion to condition the expenditure on obtaining LOTCIP reimbursement approval, seconded by Ms. Tarkington. The Committee voted 4-0 as amended.

Asphalt Paving – Mr. Ramer made a motion, seconded by Ms. Kiernan, to increase the paving budget from \$2.75 million to \$3 million. The Committee voted 2-2. (Opposed Johnson, Tarkington)

Parks & Recreation Park Improvement – Mr. Ramer made a motion, seconded by Ms. Kiernan to amend the description of the sequence of parks to be improved to a phased three-year cycle. The Committee voted 2-2. (Opposed Johnson, Tarkington). Mr. Johnson made a motion, seconded by Ms. Tarkington, to delay the first year's appropriation of \$260,000 by one year. The Committee voted 2-2 (opposed Kiernan, Ramer)

GHS Soil Remediation – Mr. Ramer made a motion, seconded by Ms. Kiernan, that funds should not be spent until approval is received from EPA and DEEP and reported to the Finance Department. The Committee voted 4-0 to approve.

Holly Hill Master Plan Project - Mr. Ramer made a motion, seconded by Mr. Johnson, to reduce funding by \$300K (from \$2.2million to \$1.9millon). The Committee voted 4-0 to approve.

EGCC Heating – Mr. Johnson made a motion, seconded by Ms. Tarkington, to delete \$200K budgeted for heating installation. The Committee voted 3-1 to approve. (Opposed Ramer)

Fleet Department – Mr. Ramer made a motion, seconded by Ms. Tarkington, proposing the following changes: reduce the budget for pickup trucks from \$110K by \$40K to \$70K; reduce the budget for dump truck from \$330K by \$110K to \$220K; deleted \$78K to \$0 for 2 pickup trucks. The Committee voted 4-0 to approve.

Schools – Ms. Tarkington made a motion, seconded by Mr. Ramer, to delay \$1.72 million for GHS roof replacement due to logistical difficulties with MISA construction and soil remediation. The Committee voted 4-0 to approve.

MISA - Ms. Tarkington made a motion, seconded by Mr. Ramer, to add \$2.37 million to MISA's construction budget due to construction overruns from environmental contamination issues and winter delays. The Committee voted 4-0 to approve.

Libraries – Mr. Ramer made a motion, seconded by Ms. Tarkington, to condition the release of funds to repair external masonry as follows: 1) itemization of the expenditure, 2) in accordance with Town bidding process, 3) knowing who would manage, and 4) what the construction process would be. The Committee voted 4-0 to approve. Mr. Ramer proposed an amendment to his motion, seconded by Ms. Tarkington, that additionally the Town Administrator would have oversight of the project. The Committee voted 4-0 to approve the motion as amended.

Parks & Recreation Community First Project – Mr. Johnson made a motion, seconded by Mr. Ramer, that \$75,000 for new vehicles be deleted. The Committee voted 4-0 to approve.

Electronic Gate at Pinetum – Mr. Ramer made a motion, seconded by Mr. Johnson to delete this \$35K item but would welcome a request for a manual gate. The Committee voted 3-1 to approve. (Opposed Kiernan)

Greenwich Commons Park – Mr. Johnson made a motion, seconded by Mr. Ramer, to delay this item. The Committee voted 4-0 to approve the motion.

Parking Fund – Mr. Johnson made a motion, seconded by Ms. Tarkington, to delete \$16K for the charging station. The Committee voted 4-0 to approve.

Mr. Johnson requested that Mr. Geiger enumerate the proposed revenue changes. Mr. Geiger indicated that \$50K was subtracted from Parking Fines; a Capital non-recurring reimbursement of \$2million was anticipated from Insurance and FEMA and the balance

in Capital Non-Recurring was expected to be \$7-8 million; and a BAA adjustment was expected one time during the Revaluation Cycle.

Operating Budget Decisions

Registrars of Voters – Mr. Ramer made a motion, seconded by Mr. Johnson, to reduce the budget from \$182,468 to \$168,468 to reflect only a 2.5% increase from the previous year. The Committee voted 4-0 to approve.

Law Department – Ms. Tarkington made a motion, seconded by Mr. Johnson, to remove \$71,657 from the salaries line item and add \$58,220 to the temporary pay line item to reflect deletion of a full time position and addition of a part time position. The Committee voted 3-1 to approve. (Opposed Ramer)

Planning & Zoning – Mr. Johnson made a motion, seconded by Ms. Kiernan, to delete the requested full time position at \$69,879 and add a part time position for a net increase in Temporary Salaries of \$10,000. The Committee voted 4-0 to approve.

Conservation – Mr. Johnson made a motion, seconded by Ms. Tarkington, to delete \$73,419 for the fulltime position and insert \$52,175 for the part time position. The Committee voted 2-2. Motion failed.

Inland Wetlands – Mr. Ramer made a motion, seconded by Ms. Tarkington to increase the budget from \$22,000 to \$25,000. The Committee voted 4-0 to approve.

Fire Department – Mr. Johnson made a motion, seconded by Ms. Tarkington, to delete the increase of 9 positions for \$335,476 and the increase of \$89,600 in salary for the position upgrades to Captain. The Committee voted 3-1 to approve. (Opposed Ramer)

Fire Administration – Training – Mr. Ramer made a motion, seconded by Ms. Kiernan, to condition \$196,236 of salaries on the department reporting quarterly, commencing in June 2014, on the co-mingling of career and volunteer fire fighters in Training exercises. The committee voted 4-0 to approve the condition.

External Entities – TAG – Mr. Johnson made a motion, seconded by Ms. Kiernan, to decrease the budget request by \$77,500 to 2.5% of previous year's budget plus \$10K. The committee voted 4-0 to approve.

Ms. Tarkington requested that by the March Budget Committee Meeting the external entities submit their most recent budget and audited financial statements as a courtesy to the Committee.

GEMS – Ms. Kiernan made a motion, seconded by Mr. Ramer to condition the release of the appropriation on receiving a budget consistent with the town's system of coding and a staffing list. The Committee voted 4-0 to approve.

Social Services – Due to reporting errors, Mr. Ramer made a motion, seconded by Ms. Kiernan to change the temp salary line of 464,311 to 414,311 and add 37,000 to emergency aid. The Committee voted 4-0 to approve.

Parks & Recreation – Community First – Mr. Ramer made a motion, seconded by Ms. Kiernan, to reduce \$55,434 (\$41,203 Temporary Salaries and \$14,230 Supplies) for this

program. The Committee voted 4-0 to approve. Mr. Johnson made a motion, seconded by Ms. Kiernan, to increase the Temporary Salary line by 2.5% for extra restroom cleaning. The Committee voted 3-1 to approve. (Opposed Ramer)

Health Benefits – Mr. Ramer made a motion, seconded by Ms. Tarkington, to reduce the benefits expense by \$500K. The Committee voted 4-0 to approve.

Workers Compensation – Mr. Ramer made a motion, seconded by Ms. Tarkington, to reduce the Workers Compensation expense by \$100K. The Committee voted 4-0 to approve.

Unemployment Insurance – Mr. Ramer made a motion, seconded by Ms. Kiernan, to reduce the Unemployment Insurance expenditure by \$50K. The Committee voted 4-0 to approve.

Payment in Lieu of Sewer Tax – Mr. Johnson made a motion, seconded by Ms. Tarkington, to reduce the anticipated payment by \$90K. The committee voted 4-0 to approve.

Transfers from Other Funds– Ms. Tarkington made a motion, seconded by Mr. Ramer, to reduce TOG's contribution to Nathaniel Witherell by \$2.5million in anticipation of the State's Historic Tax Credit reimbursement. The Committee voted 4-0 to approve.

Mr. Geiger indicated that the reduction to the budget amounted to \$3,812,446. The increase to the Mill Rate would be 2.75%.

Mr. Johnson thanked Mr. Mynarski, Mr. Geiger and Ms. Tracy for their assistance with the Budget process. He also commended all of the Town, BOE and Appointing Authority Department Heads for their hard work and dedication in preparing their budgets.

The meeting was adjourned at 4.21 P.M.

Respectfully submitted,	
Catherine Sidor, Recording Secreta	- ry
Marc V. Johnson, Chairman	_

TOWN OF GREENWICH BOARD OF ESTIMATE AND TAXATION BUDGET COMMITTEE

MINUTES Cone Meeting Room

Thursday, March 6, 2014

Committee

Present: Marc V. Johnson, Chairman; Jeffrey S. Ramer, Leslie L. Tarkington

Absent: Mary Lee Kiernan,

Board: Michael Mason, BET Chairman, John Blankley, Bill Drake, William Finger,

Randall Huffman, Nancy Weissler

Selectmen: Peter Tesei, First Selectman

Staff: Peter Mynarski, Comptroller; Roland Gieger, Budget Director; Allen

Brown, Nathaniel Witherell Executive Director; Raymond Augustine, Director of Financial Operations, Lloyd Bankson, Board Member Nathaniel Witherell; Joseph Roberto, Superintendent, DPW Highway Division, Dave Thompson, Deputy Commissioner Highway Division, Bill McCormick, Business Office Manager Highway Division, Alan Monelli, Superintendent DPW Building & Construction; James Boutelle, Executive

Director, TAG, Michael Miller, TAG Board Treasurer

The meeting was called to order at 6:30 P.M.

Requests for Budget Adjustments

<u>PW-4</u> <u>DPW</u> <u>Additional Appropriation</u> \$1,015,000 A31251100, 51300, 52300, 53750 Snow & Ice Control

Mr. Roberto requested an additional appropriation based on the magnitude of this Winter's snow cleanup and the projection of additional snowfall in March. He pointed out that there were 18 snow-days, several back-to-back, with melting to accelerate cleanup. Mr. Johnson asked if there was a deficit already or if the request was in anticipation. Mr. McCormick indicated that Overtime and Temporary Salary expenditures had already been made.

On a motion by Mr. Ramer, seconded by Ms. Tarkington, the Committee voted 3-0-0 to forward this request to the Board of Estimate & Taxation as a Non-Routine application.

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the request and forward it to the Board of Estimate & Taxation.

PW-5 DPW Additional Appropriation
\$ 215,000 A345 54050 Maintenance of Buildings

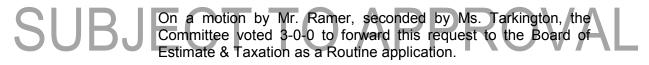
Mr. Monelli requested the additional appropriation of \$215,000 broken out as follows: \$88,000 for damages from Hurricane Sandy; \$50,000 for repairs of the Town Hall Cooling Tower; and \$75,000 for repairs to a Town Hall elevator. He explained that this line item was now overdrawn.

On a motion by Mr. Ramer, seconded by Ms. Tarkington, the Committee voted 3-0-0 to forward this request to the Board of Estimate & Taxation as a Routine application.

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the request and forward it to the Board of Estimate & Taxation.

NW-3	Nathaniel Witherell	Transfer of Funds
\$ 100,500	H45020 54010, 54060, 56100	General & Elevator Maintenance
		Allocated Insurance Expense

Mr. Brown and Mr. Augustine requested funds be transferred for unanticipated elevator and HVAC expenses as well as larger than expected snow removal expenses. The funds would be sourced from unused interest and principle payments due to delayed bond issuance.



On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the request and forward it to the Board of Estimate & Taxation.

Old Business: None

New Business:

Mr. Boutelle and Mr. Miller made a presentation to the Budget Committee on TAG operational needs and the variety of service demands made on its resources. They detailed why additional funds for 2014-2015 FY would be needed due to a potential reduction in other outside funding.

Mr. Johnson thanked Mr. Boutelle for providing the Committee with the Audit and Operational information and requested compensation data be forwarded to all the members of the BET prior to its meeting on March 17, 2014.

Report - Status of Current Economic Conditions

Mr. Gieger reported that it was too early in the month to have a picture of TOG's monthly financial status.

Approval of BET Budget Committee Meeting Minutes

February 3, 2014 – Public Hearing Night

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the Minutes of the February 3, 2014 – Public Hearing Night

February 4, 2014 – Department Reviews Day 1

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the Minutes of the February 4, 2014 – Department Reviews Day 1

February 6, 2014 – BOE Departmental & Capital Review

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the Minutes of the February 6, 2014 – BOE Departmental & Capital Review

February 10, 2014 – Department Reviews Day 2

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the Minutes of the February 10, 2014 – Department Reviews Day 2

February 11, 2014 – Regular Monthly BET Budget Committee Meeting

On a motion by Ms. Tarkington, seconded by Mr. Ramer, the Committee voted 3-0-0 to approve the Minutes of the February 11, 2014 – Regular Monthly BET Budget Committee Meeting

There being no further business before the Committee, the meeting was adjourned at 7:55 P.M. on a motion by Mr. Ramer, seconded by Ms. Tarkington, by a vote of 3-0-0.

The next meeting will be Thursday, April 16, 2014 at 6:30 P.M. in the Cone Room.

Respectfully submitted,
Catherine Sidor, Recording Secretary
Marc V. Johnson, Chairman