

Municipal Employees' Retirement
System, State of Rhode Island

SECOND ANNUAL REPORT

June 30, 1959

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
STATE OF RHODE ISLAND

SECOND ANNUAL REPORT

OF THE

RETIREMENT BOARD

June 30, 1959

March 10, 1960

To his Excellency
The Honorable Christopher Del Sesto,
Governor, State of Rhode Island
and Providence Plantations
Providence, Rhode Island

Sir:

I take pleasure in submitting herewith, for transmittal to the General Assembly, the SECOND ANNUAL REPORT of the Retirement Board of the Municipal Employees' Retirement System of the State of Rhode Island.

This report sets forth the results of operations of the system for the fiscal year ended June 30, 1959, and its financial condition at that date. Included also is a report of the actuary on an actuarial valuation of the system.

Respectfully submitted,

Raymond H. Hawksley,
Chairman

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MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
OF THE STATE OF RHODE ISLAND

There is presented herewith the Second Annual Report of the Retirement Board of the Municipal Employees' Retirement System of the State of Rhode Island covering operations for the year ended June 30, 1959.

PARTICIPATION

There were no additions during the year in the number of towns participating in the system. The towns that have subscribed to membership are as follows:

Barrington	North Kingstown
Bristol	South Kingstown
East Greenwich	Warren

However, following the close of the year, the Town of Smithfield became a participant in the system as of July 1, 1959. Financial facts relative to its participation will be reflected in the report for the 1960 fiscal year.

MEMBERSHIP

<u>Town</u>	<u>Number of Active Members at June 30th</u>				<u>Number of Pensioners at June 30th</u>			
	<u>1959</u>		<u>1958</u>		<u>1959</u>		<u>1958</u>	
	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>
Barrington	86	19	106	26	1	1	--	--
Bristol	34	14	38	13	--	--	--	--
East Greenwich	25	9	28	9	--	--	--	--
North Kingstown	55	22	60	20	2	--	1	--
South Kingstown	31	17	33	12	--	--	--	--
Warren	<u>36</u>	<u>4</u>	<u>40</u>	<u>6</u>	<u>1</u>	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>267</u>	<u>85</u>	<u>305</u>	<u>86</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>0</u>

Detailed tables reflecting the age and service characteristics of the members are presented in the appendix.

LEGISLATION

In the report last year, a suggestion was made by the actuary for a revision of the retirement benefit formula to eliminate the offset of social security. The formula in effect produced very small retirement benefits for the employees. In some cases, the offset of social security resulted in no benefits from the system because the social security benefits exceeded the retire-

ment allowance under the system's formula.

A committee headed by Charles W. Hill, Controller, was appointed by the Board to review the actuary's suggestions and submit a report and recommendations. The committee, after a study of the problem, recommended the following revisions in the law governing the Municipal Employees' Retirement System:

1. The service retirement allowance be fixed at 1% of average salary per year of service.

This was to replace the formula providing for a service retirement allowance equal to 1-2/3% of average salary per year of service, or 1% of average salary per year of service plus the sum of \$20.00 for each year of credited service, whichever was the larger, reduced by federal social security.

2. The ordinary disability retirement allowance be fixed at 1% of average salary per year of service.

The benefit then in effect was equal to 1-1/2% of average salary per year of service, subject to a minimum of 25% and a maximum of 50% of such average salary, offset by social security benefits.

3. The rate of contribution on the part of the members be increased from 3-1/2% to 4% per annum.

d. Several other changes be made of an administrative character designated to effectuate the administration of the system by creating substantial uniformity in respect to certain provisions with similar provisions in effect for the Employees' Retirement System of the State of Rhode Island.

The changes recommended by the committee were embodied in House Act 1474 which was approved on April 2, 1959, becoming effective as of July 1, 1959.

In view of the fact that the legislation had been approved and took effect immediately upon close of the fiscal year, the provisions of the retirement law, as amended by the aforesaid legislation, formed the basis of the actuary's valuation as of June 30, 1959.

To facilitate the financing of the revised formula for the service retirement and ordinary disability allowances, the Board, upon recommendation of the actuary, approved a 25-year period for the amortization of the unfunded accrued liability for previous service of the employees. This was to supplement the increase in the members' contribution rate mentioned above.

ACTUARIAL VALUATION

The results of an actuarial valuation of the liabilities and reserves of the system are presented in the report of the

actuary which is a part of this annual report.

FINANCIAL REVIEW

Total assets of the system at the close of the year amounted to \$207,319.94. The assets are credited to certain prescribed reserves, as provided by law. These reserves are subject to periodic valuation to check their adequacy.

Reserves for the year increased from \$110,621.43 to \$207,319.94, which increase amounted to \$96,698.51. This is accounted for by the excess of income over expenditures for the year, which was credited to the reserves of the system, as follows:

Income

Member contributions	\$ 42,258.54
Municipality contributions	63,348.00
Interest income	<u>2,397.54</u>
Total	<u>\$108,004.08</u>

Expenditures

Retirement benefits	\$ 1,858.19
Death benefits	6,000.00
Refunds	<u>3,447.38</u>
Total	<u>\$ 11,305.57</u>

Excess of Income over Expenditures \$ 96,698.51

INVESTMENTS

Investments of the reserves of the system increased during the year from \$96,975.00 to \$187,773.40. It is the policy of the Board to keep these reserves fully invested at all times to the end that maximum interest income will be obtained for the benefit of the system.

In accordance with established policy, the investments are made in the same types of securities as those in which reserves of the Employees' Retirement System are invested. A satisfactory rate of return is being obtained on investments substantially in excess of the 3% rate used in the valuation of the reserves and liabilities. Any excess interest above that rate remains in the system and becomes a part of its reserves, thus strengthening its financial condition.

CONCLUSION

The system is developing satisfactorily and in accord with expectations. The amendments effective July 1, 1959 have improved the plan of operation considerably. All members may now be assured of some measure of benefit from the system upon retirement according to a formula which is simple and understandable, making it possible for any member to estimate his own retirement

allowance under the system.

The efforts of the Board will be continued towards the protection of the members' interests and the improvement of the plan to the end that the objectives of the system will be achieved in full measure.

Retirement Board of the Municipal
Employees' Retirement System,
State of Rhode Island

RAYMOND H. HAWKSLEY, Chairman

JOSEPH M. BOISVERT

JOHN G. McWEENEY

JOHN J. WRENN

CHARLES A. KILVERT

LOUIS V. JACKVONY, JR.

MICHAEL F. WALSH

JAMES E. CONLON

CHARLES W. HILL

JOSEPH B. LEWIS
Secretary

REPORT OF THE ACTUARY

The results of an actuarial review of the assets and liabilities of the Municipal Employees' Retirement System of the State of Rhode Island as of June 30, 1959 are presented herewith.

GENERAL SUMMARY

It is difficult to draw any reliable conclusions relative to the progress of the system because of the limited period of operation.

Membership has remained substantially the same. The number of participating governmental units remained unchanged. Several retirements occurred, actually five in number, receiving annuities from the system under the established provisions. Three of these annuities are subject to offset by social security benefits; the other two involve male members who are under age 65 and have not as yet qualified for social security.

Increased participation in the system on the part of the cities and towns will probably occur as the result of the 1959 amendments to the retirement law removing the offset of social security. A more equitable plan has been established by these amendments providing a reasonable measure of retirement protection to all members.

The valuation of the liabilities and reserves has provided information which is not definitive as to underlying trends due to the small number of individuals involved and the relatively short period of operating experience. A summary of the results of this valuation is presented:

STATISTICAL DATA

<u>Town</u>	<u>Male</u>	<u>Female</u>
Barrington -		
Number of members	86	19
Annual salaries	\$329,476	\$49,586
Average salary	\$3,831	\$2,610
Average age	46.8 yrs.	44.9 yrs.
Average service	10.0 yrs.	9.1 yrs.
Bristol -		
Number of members	34	14
Annual salaries	\$111,608	\$36,520
Average salary	\$3,283	\$2,609
Average age	51.7 yrs.	44.1 yrs.
Average service	8.6 yrs.	7.6 yrs.

<u>TOWN</u>	<u>Male</u>	<u>Female</u>
East Greenwich -		
Number of members	25	9
Annual salaries	\$84,256	\$26,805
Average salary	\$3,370	\$2,978
Average age	49.6 yrs.	47.3 yrs.
Average service	10.7 yrs.	9.2 yrs.
North Kingstown -		
Number of members	55	22
Annual salaries	\$202,252	\$56,228
Average salary	\$3,677	\$2,556
Average age	47.2 yrs.	38.4 yrs.
Average service	8.8 yrs.	5.3 yrs.
South Kingstown -		
Number of members	31	17
Annual salaries	\$96,374	\$41,856
Average salary	\$3,109	\$2,462
Average age	44.9 yrs.	46.2 yrs.
Average service	6.3 yrs.	4.4 yrs.
Warren -		
Number of members	36	4
Annual salaries	\$136,568	\$11,757
Average salary	\$3,794	\$2,939
Average age	53.1 yrs.	45.3 yrs.
Average service	13.8 yrs.	12.8 yrs.

The financial condition of the system reflects the accrual aspects of its financial provisions. Contributions on the part of the members and the cities or towns are made in accordance with actuarial requirements. Reserves are being accumulated by the system to meet in full the liabilities which will eventually mature under the established benefit schedule. Thus, a sound financial condition will be assured at all times.

ACCRUED LIABILITY

The accrued liability of the six towns participating in the system has been established at the following amounts:

	<u>Total</u>	<u>Annual</u>
Barrington	\$149,997.00	\$8,614.00
Bristol	49,993.00	2,871.00
East Greenwich	49,993.00	2,871.00
North Kingstown	70,010.00	4,020.00
South Kingstown	16,020.00	919.00
Warren	95,006.00	5,456.00
Total	<u>\$431,019.00</u>	<u>\$24,751.00</u>

The foregoing amounts are to be amortized over a period of 25 years dating from July 1, 1959.

CURRENT SERVICE COST

The accruing cost on account of current service of the members has been computed and is given below as a percentage to be applied to future payrolls:

<u>Town</u>	<u>Per Cent of Payroll</u>
Barrington	4.48%
Bristol	5.36
East Greenwich	4.27
North Kingstown	3.96
South Kingstown	4.32
Warren	5.02

TOTAL COST TO PARTICIPATING TOWNS

The total cost of participating in the retirement system of the several towns which have subscribed thereto is given as a percentage of payroll:

<u>Town</u>	<u>Total cost as percentage of payroll</u>
Barrington	6.78%
Bristol	7.30
East Greenwich	7.04
North Kingstown	5.61
South Kingstown	5.09
Warren	8.88

VALUATION OF RESERVES

Under the law, the system must maintain three reserve accounts, namely: Members' Contribution Reserve, Employer's Accumulation Reserve and Retirement Reserve. We have completed a valuation of these reserves based upon the limited experience to date and find that the balances thereof are adequate to meet the accrued pension credits under the established method of financing.

In the case of the Retirement Reserve in which a pooling of risks occurs among all participating units in the system, it is noted that the reserve balance is \$37,200.22 compared with the actuarial value of the annuities chargeable to this reserve of \$37,421.19. No change in this situation is necessary.

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

BALANCE SHEET

JUNE 30, 1959

ASSETS

Cash	\$ 19,546.54
Investments	<u>187,773.40</u>
Total Assets	\$207,319.94

RESERVES

Members' Contribution Reserve	\$ 74,996.50
Employers' Accumulation Reserve	95,123.22
Retirement Reserve	<u>37,200.22</u>
Total Reserves	<u>\$207,319.94</u>

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

Statement of Cash Receipts and Disbursements
Fiscal Year Ended June 30, 1959

Cash Balance July 1, 1958 \$ 13,646.43

Receipts:

Members Contributions	\$ 42,258.54	
Municipality Contribution	63,348.00	
Investment Earnings	<u>4,141.25</u>	
Total Receipts		<u>109,747.79</u>
Total Available		\$123,394.22

Disbursements:

Members Contributions Refunded	\$ 3,447.38	
Benefits Paid:		
Monthly Retirement Allowances	1,858.19	
Death Benefit	6,000.00	
Investment Purchases	90,798.40	
Accrued Interest on Investments	186.86	
Premiums or Discounts (net)	1,493.75	
Commission, Postage and Insurance	<u>63.10</u>	
Total Disbursements		<u>103,847.68</u>
Cash Balance June 30, 1959		<u>\$ 19,546.54</u>

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MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
Statement of Reserve Allocations
Fiscal Year Ended June 30, 1959

	<u>Members' Reserve</u>	<u>Employers' Reserve</u>	<u>Retirement Reserve</u>
Fund Balance July 1, 1958	\$36,710.73	\$73,725.31	\$ 185.39
<u>Receipts:</u>			
Members Contributions	42,258.54	63,348.00	
Municipality Contribution			
Transfers from Members Reserve			525.39
Transfers from Employees Reserve			<u>35,950.09</u>
Total Receipts	<u>42,258.54</u>	<u>63,348.00</u>	<u>36,475.48</u>
Total Available	<u>\$78,969.27</u>	<u>\$137,073.31</u>	<u>\$36,660.87</u>
<u>Disbursements:</u>			
Refunds of Members Contribution	3,447.38		
Benefits Paid:			
Monthly Retirement Allowances			1,858.19
Ordinary Death Benefits		6,000.00	
Transfers to Retirement Reserve	<u>525.39</u>	<u>35,950.09</u>	
Total Disbursements	<u>\$ 3,972.77</u>	<u>\$41,950.09</u>	<u>\$ 1,858.19</u>
Fund Balance Before Transfer of Income	\$74,996.50	\$95,123.22	\$34,802.68
Plus: Net Income or Loss			<u>2,397.54</u>
Fund Balance July 1, 1959	<u>\$74,996.50</u>	<u>\$95,123.22</u>	<u>\$37,200.22</u>
<u>Allocation of Fund Balance:</u>			
Barrington	\$24,505.15	\$24,430.87	
Bristol	9,434.16	15,860.00	
East Greenwich	6,610.53	12,068.00	
No. Kingstown	17,874.62	6,886.01	
So. Kingstown	7,747.63	14,451.00	
Warren	<u>8,824.41</u>	<u>21,427.34</u>	
Total	<u>\$74,996.50</u>	<u>\$95,123.22</u>	

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A P P E N D I X

Summary of Benefit and Contribution Provisions

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SUMMARY OF BENEFIT AND CONTRIBUTION
PROVISIONS OF THE RETIREMENT PLAN

Participation by cities and towns. Participation is optional with the cities and towns, and may be effected by the adoption of a resolution or ordinance by the governing body subscribing to the provisions of the system and agreeing to assume the obligations thereunder.

Effective date of participation. The effective date is July 1st next following the receipt of a certified copy of the ordinance or resolution by the retirement board, provided the same was filed with the board at least 90 days prior to such date; otherwise, the effective date is July 1st of the following year.

Withdrawal from participation. A city or town may withdraw from participation by the adoption of a resolution or ordinance to that effect. The city or town shall be liable for the accrued liabilities for matured annuities and benefits, and for those benefits in which vested rights had been created.

Employees eligible for coverage. All employees of a city or town, including elected officials, subject to the conditions stated in item entitled "Condition for Membership" below.

Conditions for membership. Any employee in service on the effective date of participation or within 6 months prior to such date, will automatically become a member of the system, following approval of participation by the city or town, unless the employee notifies the retirement board, in writing, within 60 days after the effective date that he does not desire to join the system.

Any person becoming an employee after the effective date of participation for the city or town, who at date of entry into service is under age 58 if a member of the police or fire department, or under age 60, if an employee of any other department, shall automatically become a member of the system, after 6 months of service, as a condition of employment. Any person elected to office after the effective date shall have the option of becoming a member within 60 days following the date when he shall assume the duties of his office.

Exclusions from membership. Membership is limited to any regular or permanent employee or officer, whose business time is devoted to the service of the city or town.

An employee occupying a position of a temporary or seasonal character, not classified as a regular or permanent employee, is not eligible for membership.

Members of other retirement systems. Any employee in service on the effective date or within 6 months prior thereto, who is a member of any other pension or retirement system supported wholly or in part by funds of the city or town, may become a member of the retirement system if he waives and renounces all accrued rights and benefits in such other system.

Any employee entering service after the effective date, who is a member of or receiving an annuity or benefit from any other pension or retirement system supported wholly or in part by the city or town, shall not be eligible for participation unless he waives membership in such other retirement system.

Service credit. Any employee becoming a member of the system at the effective date, or who makes application for membership within 1 year from the effective date, shall be entitled to credit for all previous service for the city or town for whom employed.

Any employee who elects, at the time of initial participation, not to join the system, and does not apply for membership within one year after the effective date, may thereafter be admitted to membership but without credit for service prior to the effective date. Credit for service in such a case would accrue from the effective date upon making appropriate contributions.

An employee becoming a member of the system shall be entitled to credit for all service rendered following the date of membership for which he has made contributions.

A member of the system shall be entitled to credit as service, in any calendar year, for any period of an approved leave of absence without pay, not exceeding one month.

Optional retirement. Any member may retire optionally upon completion of 10 years of service, provided such member shall be at least 58 years of age if a member of the fire department or police department, or age 60 if a member of any other classification.

Compulsory retirement. Any member, except an elective official, shall be retired compulsorily upon attainment of age 70.

Retirement may be deferred after age 70 for periods of one year, upon request of the member, approved by the governing body of the city or town.

Amount of service retirement allowance. The amount of service retirement allowance is 1% of average salary per year of credited service.

Average salary defined. This is the average annual compensation for any five consecutive years when such average was highest.

Ordinary Disability benefit. Any member having at least 10 years of service, who is under age 58 if a member of the fire or police departments, or under age 60 if a member of any other classification, who becomes totally and permanently disabled for service, would be entitled to a benefit equal to 1% of average salary, as defined above, for each year of credited service.

Accidental disability. A member becoming totally and permanently disabled for service due to occupational causes, regardless of age or length of service, would be entitled to 66-2/3% of his rate of salary at date of disability.

This benefit is subject to reduction by Workmen's Compensation payments made by the applicable city or town.

Limitations on disability benefits. In the event a member in receipt of ordinary or accidental disability benefits resumes gainful employment of any kind, and his earnings from such employment when added to his disability benefit exceeds the rate of salary in effect at date of disability, the disability benefit would be reduced to the extent of such excess.

Accidental death benefit. Upon death of a member due to occupational causes, regardless of his age or length of service, his total contributions would be paid to his estate, or to such person having an insurable interest in his life, as he shall have nominated. In addition, a benefit equal to 50% of salary would be payable to:

- (a) His widow, to continue during widowhood; or
- (b) If there be no widow, or if the widow dies or remarries, and minor children under age 18 survive the member, to such children in equal proportions; or
- (c) If no eligible widow or eligible minor children exist at the date of death of the member, to the father or mother who was dependent upon the member for support, as the retirement board may determine.

These benefits are subject to reduction by Workmen's Compensation payments made by the city or town.

Death benefits. (a) Upon death of a member occurring while in service, as the result of any cause other than occupational, a benefit would be payable to the person having an insurable interest in the life of the member as he shall have designated,

consisting of (1) the contributions of the member, and (2) a payment of \$200.00 for each year of service, subject to a minimum of \$500.00 and a maximum of \$2,000.00. The payment of the minimum amount is subject to prescribed limitations.

(b) Upon death of a retired member, a death benefit is payable to the person designated by the member, or the estate if no designation has been made, equal to the excess of the contributions made by the member over retirement benefit payments made by the system, subject to a minimum payment of five monthly installments of the retirement allowance or \$300.00 whichever is greater.

Refunds - vested rights. A member becoming separated from service other than by death or retirement would be entitled to a refund of his total contributions, thus forfeiting all his accrued credits and interest in the system.

A member having at least 10 years of credited service may leave his contribution credits intact and upon attaining age 58 if a member of the fire or police departments, or age 60 if a member of any other classification, apply for a service retirement allowance of the amount earned and accrued at the date of his separation from service.

Options. Any member, at the time of retirement, may elect to receive a reduced retirement allowance and provide, on an actuarially equated basis, with the remainder of his equity, an allowance to a designated beneficiary, to become payable upon his death while on retirement. If death of the beneficiary occurs before the death of the retired member, no change would be made in the original election and the member would continue thereafter to receive the reduced service retirement allowance.

Financing. Members contribute to the system 4% of their salaries.

Each city or town is obligated for the remainder of the cost of the benefits prescribed by the act, on an actuarially funded basis, including the requirements for prior service and for future service. The amount of contribution is fixed by the retirement board based upon an actuarial valuation of the assets and liabilities of each participating governmental unit.

The expense of administration is assumed by the State of Rhode Island.

Administration. The retirement board of the Employees' Retirement System of the State of Rhode Island is designated as the administrator of the "Municipal Employees' Retirement System of the State of Rhode Island".

The general treasurer is charged with the establishment of the system under the direction and supervision of the board, and the maintenance of the required accounts and statistical records. He is to have custody of all moneys accruing to the system and make the required investments according to the act governing the investment of sinking funds of the State, or in securities or investments in which deposits of savings banks and participation deposits in banks and trust companies may legally be invested.

Certain reserve accounts are established and maintained by the system as prescribed by the act.

Guarantees. Each participating city or town is liable for their proportionate obligations of the system for the several benefits which it prescribes, related only to their own employees.

TABLE 1. Town of Barrington

Number of Members and Annual Salaries
Classified by Age

<u>M A L E</u>					
<u>Age at</u> <u>6/30/59</u>	<u>Number</u>	<u>Annual</u> <u>Salaries</u>	<u>Age at</u> <u>6/30/59</u>	<u>Number</u>	<u>Annual</u> <u>Salaries</u>
22	2	\$ 6,804	56	4	\$ 14,160
23	1	3,393	58	1	3,627
24	1	3,528	59	2	8,958
25	1	3,528	61	1	6,600
27	1	3,528	62	1	3,393
28	1	3,528	63	1	4,296
30	1	4,512	65	1	3,192
33	4	15,843	66	1	3,192
34	6	20,928	68	1	3,393
35	5	18,709	69	1	3,393
36	2	7,089	70	1	5,736
37	4	15,681	71	2	9,336
38	2	8,376	73	1	6,288
39	3	9,528	75	1	3,627
40	1	3,696	76	2	3,543
41	2	6,735	77	1	3,393
42	1	3,192			
43	4	15,708	86	1	4,080
44	2	6,936			
45	2	6,852	Totals	86	\$329,476
46	2	7,368			
48	3	12,774			
50	5	18,993			
51	1	5,208			
52	3	13,224			
53	2	8,400			
54	1	5,208			

TABLE 2. Town of Barrington

Number of Members and Annual Salaries
Classified by Length of Service

M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>	<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	25	\$ 84,678	25	1	\$ 3,393
3	10	35,475	26	1	5,736
4	2	5,871	27	1	3,393
			29	1	4,296
5	2	6,585			
6	4	12,966	30	1	5,208
7	7	29,040	33	1	4,512
8	2	7,923	34	1	4,080
9	3	11,232			
			41	<u>2</u>	<u>8,958</u>
10	3	12,435	Totals	86	\$329,476
11	1	4,296			
12	1	4,212			
13	1	3,393			
14	1	4,296			
15	2	6,936			
16	3	12,897			
17	2	7,020			
18	1	4,212			
19	1	6,600			
20	1	5,736			
21	3	14,449			
22	1	3,360			
23	1	6,288			

TABLE 3. Town of Barrington

Number of Members and Annual Salaries
Classified by Age

F E M A L E

<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
19	1	\$ 1,968
25	1	2,064
35	1	3,528
38	2	6,576
40	1	2,064
41	1	2,640
44	1	2,400
45	1	1,968
46	2	5,256
47	1	1,968
49	2	6,432
50	1	4,512
53	1	1,968
54	1	2,064
61	1	2,280
73	<u>1</u>	<u>1,898</u>
Totals	19	\$49,586

TABLE 4. Town of Barrington

Number of Members and Annual Salaries
Classified by Length of Service

F E M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	6	\$ 12,768
4	2	5,112
5	2	3,936
6	1	2,904
8	1	2,400
10	1	4,512
16	2	4,178
18	1	3,528
21	1	3,528
24	<u>2</u>	<u>6,720</u>
Totals	19	<u>\$49,586</u>

TABLE 5. Town of Bristol

Number of Members and Annual Salaries
Classified by Age

M A L E

<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>	<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
22	1	\$ 3,120	60	1	\$ 3,380
30	1	2,704	61	1	3,744
34	2	6,715	64	1	2,990
35	1	2,839	65	1	2,860
39	1	2,600	68	3	9,542
41	1	2,600	70	<u>1</u>	<u>1,690</u>
44	1	3,380	Totals	34	\$111,608
45	1	4,016			
47	1	4,576			
48	1	2,912			
49	2	6,058			
50	1	8,000			
51	1	2,912			
52	1	3,250			
53	1	2,860			
55	1	3,224			
56	3	9,204			
57	2	7,592			
58	3	8,840			

TABLE 6. Town of Bristol

Number of Members and Annual Salaries
Classified by Length of Service

M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	4	\$ 12,830
3	7	26,857
4	3	10,842
5	1	2,704
6	4	12,038
7	2	4,680
8	2	5,850
10	1	2,839
11	1	3,146
12	2	5,590
13	2	5,980
20	1	4,576
23	1	3,380
24	1	3,692
26	1	2,860
27	<u>1</u>	<u>3,744</u>
Totals	34	\$111,608

TABLE 7. Town of Bristol

Number of Members and Annual Salaries
Classified by Age

F E M A L E

<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
26	1	\$ 2,496
32	1	2,392
36	1	3,120
37	2	4,784
40	1	2,704
41	1	2,028
43	1	3,632
47	1	3,224
50	1	3,432
53	1	2,704
55	1	1,554
59	1	3,000
62	<u>1</u>	<u>1,450</u>
Totals	14	\$36,520

TABLE 8. Town of Bristol

Number of Members and Annual Salaries
Classified by Length of Service

<u>F E M A L E</u>		
<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	3	\$ 6,124
3	1	2,028
4	3	7,784
5	2	5,096
7	1	2,496
8	1	2,704
12	1	3,224
17	1	3,632
32	<u>1</u>	<u>3,432</u>
Totals	14	<u><u>\$36,520</u></u>

TABLE 9. Town of East Greenwich

Number of Members and Annual Salaries
Classified by Age

<u>M A L E</u>		
<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
27	2	\$ 7,136
28	1	2,600
31	2	7,436
34	1	3,874
39	1	3,772
41	1	4,160
44	1	4,056
45	1	3,772
46	2	7,260
48	2	6,576
49	1	2,500
53	1	3,976
55	1	1,500
57	1	3,692
61	1	5,500
65	2	5,660
69	1	3,276
72	1	4,160
75	1	2,600
84	<u>1</u>	<u>750</u>
Totals	25	<u><u>\$84,256</u></u>

TABLE 10. Town of East Greenwich

Number of Members and Annual Salaries
Classified by Length of Service

<u>M A L E</u>		
<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	3	\$ 6,700
3	5	16,896
4	1	2,860
6	1	3,276
7	1	3,772
8	1	3,874
9	3	10,920
10	1	2,800
11	1	3,976
13	2	6,968
14	1	3,976
16	1	3,772
24	1	750
26	1	4,056
30	1	5,500
38	<u>1</u>	<u>4,160</u>
Totals	25	<u>\$84,256</u>

TABLE 11. Town of East Greenwich

Number of Members and Annual Salaries
Classified by Age

<u>F E M A L E</u>		
<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
35	1	\$ 3,632
37	1	2,496
42	1	2,499
45	1	3,120
48	1	6,800
50	1	2,600
52	1	2,275
54	1	2,383
63	<u>1</u>	<u>1,000</u>
Totals	9	<u>\$26,805</u>

TABLE 12. Town of East Greenwich
Number of Members and Annual Salaries
Classified by Length of Service

F E M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	2	\$ 5,096
3	1	2,499
6	1	2,383
7	1	2,275
8	1	3,120
11	1	1,000
13	1	3,632
31	<u>1</u>	<u>6,800</u>
Totals	<u>9</u>	<u>\$26,805</u>

TABLE 13. Town of North Kingstown
Number of Members and Annual Salaries
Classified by Age

M A L E

<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>	<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
24	1	\$ 3,400	56	3	\$ 11,308
25	2	6,700	58	1	3,393
26	1	3,406	60	1	4,758
29	2	8,320	61	2	5,300
30	1	3,600	62	3	9,100
32	1	3,510	63	1	3,393
33	2	6,344	64	1	3,800
34	2	7,306	66	3	10,030
35	2	6,825	67	2	7,110
37	1	3,406	68	1	3,800
38	3	12,012	75	<u>1</u>	<u>700</u>
39	1	8,500	Totals	55	\$202,252
40	1	3,200			
41	1	4,758			
42	4	16,762			
43	1	3,926			
44	1	3,406			
45	1	3,744			
48	2	6,600			
49	1	4,100			
51	2	6,786			
52	1	5,486			
53	2	7,463			

TABLE 14. Town of North Kingstown
Number of Members and Annual Salaries
Classified by Length of Service

<u>M A L E</u>		
<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	8	\$ 27,890
3	8	25,724
4	4	20,096
5	5	15,043
6	2	6,400
7	3	10,770
8	4	15,878
9	1	700
10	2	7,670
11	2	8,892
12	2	8,268
13	2	7,493
14	1	4,992
15	2	7,110
16	2	7,675
17	1	3,510
18	1	3,620
21	1	4,563
23	1	3,800
26	1	3,600
27	1	3,800
28	1	4,758
Totals	55	\$202,252

TABLE 15. Town of North Kingstown
Number of Members and Annual Salaries
Classified by Age

<u>F E M A L E</u>					
<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>	<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
20	2	\$ 4,200	46	1	\$ 2,000
21	1	2,158	50	1	3,000
22	2	4,524	52	2	6,834
23	1	2,280	53	1	2,002
25	1	2,366	56	1	4,800
27	1	2,400	62	2	3,000
33	1	3,300	Totals	22	\$56,228
35	1	2,834			
37	1	2,366			
40	1	2,366			
42	1	2,964			
45	1	2,834			

TABLE 16. Town of North Kingstown

Number of Members and Annual Salaries
Classified by Length of Service

<u>F E M A L E</u>		
<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	9	\$ 21,666
3	2	4,836
4	2	7,062
5	1	1,500
6	1	2,834
7	1	2,366
8	4	11,164
15	1	3,300
20	1	1,500
Totals	22	\$56,228

TABLE 17. Town of South Kingstown
Number of Members and Annual Salaries
Classified by Age

M A L E

<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>	<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
24	1	\$ 3,224	51	2	\$ 10,650
26	1	4,500	53	1	3,224
29	1	6,500	55	1	1,500
31	1	3,536	56	2	4,400
33	1	3,016	57	1	3,016
34	2	3,824	58	1	2,800
35	1	4,160	59	1	1,200
36	1	2,080	60	1	1,500
39	2	7,280	65	<u>1</u>	<u>3,120</u>
41	1	1,600	Totals	31	\$96,374
42	1	3,536		==	=====
44	1	700			
46	2	8,424			
47	2	6,136			
48	1	3,224			
49	1	3,224			

TABLE 18. Town of South Kingstown

Number of Members and Annual Salaries
Classified by Length of Service

M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	11	\$ 35,932
3	5	15,912
4	3	9,024
6	3	4,100
8	4	8,900
9	1	3,536
15	1	5,200
17	1	5,200
27	<u>2</u>	<u>8,570</u>
Totals	31	\$96,374
	==	=====

TABLE 19. Town of South Kingstown
Number of Members and Annual Salaries
Classified by Age

<u>F E M A L E</u>		
<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
25	1	\$ 2,180
32	1	3,050
36	1	2,340
37	1	560
43	1	3,000
45	1	2,340
46	2	5,796
47	3	7,210
50	1	3,286
51	1	4,100
54	1	3,456
59	1	1,914
60	1	544
61	1	2,080
Totals	17	\$41,856

TABLE 20. Town of South Kingstown

Number of Members and Annual Salaries
Classified by Length of Service

<u>F E M A L E</u>		
<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	9	\$24,292
3	2	5,640
5	1	2,400
6	1	560
7	2	6,506
11	1	1,914
15	1	544
Totals	17	\$41,856

TABLE 21. Town of Warren

Number of Members and Annual Salaries
Classified by Age

<u>M A L E</u>					
<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>	<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
30	1		59	1	\$ 2,956
31	1	\$ 3,778	61	1	4,056
35	1	3,885	62	3	14,127
39	1	3,885	63	2	8,979
40	2	7,770	64	1	3,885
41	1	3,885	67	1	2,644
43	2	6,960	71	1	4,725
44	1	3,885	73	2	5,947
49	1	2,956	Totals	36	\$136,568
50	1	3,000			
51	3	10,518			
52	1	3,286			
53	1	3,778			
54	1	3,120			
55	3	13,424			
56	1	3,286			
57	1	3,619			
58	1	5,094			

TABLE 22. Town of Warren

Number of Members and Annual Salaries
Classified by Length of Service

M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
2	2	\$ 6,075
3	3	11,276
4	2	7,770
6	1	3,885
7	1	3,286
8	1	3,120
9	2	5,764
10	3	12,598
11	1	4,056
12	3	12,265
13	5	18,394
14	2	5,600
18	3	11,624
24	1	3,885
28	2	7,064
29	1	4,997
32	1	3,885
33	1	6,299
38	<u>1</u>	<u>4,725</u>
Totals	36	<u>\$136,568</u>

TABLE 23. Town of Warren

Number of Members and Annual Salaries
Classified by Age

F E M A L E

<u>Age at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
32	1	\$ 2,750
47	1	3,299
49	1	2,958
53	<u>1</u>	<u>2,750</u>
Totals	4	<u>\$11,757</u>

TABLE 24. Town of Warren

Number of Members and Annual Salaries
Classified by Length of Service

F E M A L E

<u>Years of Service at 6/30/59</u>	<u>Number</u>	<u>Annual Salaries</u>
3	1	\$ 2,750
5	1	2,958
14	1	2,750
29	<u>1</u>	<u>3,299</u>
Totals	4	<u>\$11,757</u>

TABLE 25.

Pensioners on the Roll
at June 30, 1959

<u>Age</u>	<u>Number</u>	<u>Amount of Allowance</u>	<u>Sex</u>	<u>Town</u>
63	1	\$1,905.29	M	Barrington
64	1	816.83	M	North Kingstown
70	1	86.36	F	Barrington
76	1	583.57	M	Warren
84	<u>1</u>	<u>129.12</u>	M	North Kingstown
Totals	<u>5</u>	<u>\$3,521.17</u>		