

TOWN OF NARRAGANSETT

ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2012 THROUGH JUNE 30, 2013

ADOPTED BY THE TOWN COUNCIL

JUNE 13, 2012



NARRAGANSETT, RHODE ISLAND

THE KINNEY BUNGALOW

The building depicted on the cover is the Kinney Bungalow. The Bungalow was constructed in 1899 by Francis S. Kinney, a tobacco and real estate millionaire, in order to host parties after polo matches. Kinney and his brother Abbot founded Kinney Tobacco Company, a leading manufacturer of cigarettes in the late 19th century. They later merged their company with others to form the American Tobacco Company. Prior to its breakup by anti-trust laws, American Tobacco had more than 90% of the American cigarette market.

Following Kinney's death, the Bungalow was purchased by the Chase/Ewing family where it was the site of numerous dances, parties and celebrations. Lucia Chase Ewing, who was the co-founder of the American Ballet Theater, brought her dance troupe to Narragansett where the Bungalow served as their summer rehearsal site.

The Kinney Bungalow, together with the historic Sunset Farm was acquired by the Town in 1991. Following major renovation work, the Bungalow was opened to the public in 2002. Today, the Bungalow is a favorite site for weddings, birthday celebrations, anniversaries, lawn parties, dances, ice-cream socials, ballet classes, public lectures and happy gatherings for many occasions.

TOWN OF NARRAGANSETT ADOPTED BUDGET 2012-13

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EXECUTIVE SUMMARY
TOWN OF NARRAGANSETT
BUDGET FOR THE FISCAL YEAR 2012-13

The adopted FY 2012-13 General Fund Budget totals \$50,363,907, a reduction of -\$244,342 or -0.48% from the adopted budget of \$50,608,249. The proposed 2013 Budget is \$50,682 over projected FY2011-12 expenditures of \$50,313,225, or 0.10%.

The total of all of the operating budgets, excluding the school fund, is \$72,311,170. This is a reduction of \$3,578,492 from 2012 totals of \$75,889,622, or -4.72%.

The 2013 Adopted Budget includes a transfer to the school fund of \$24,277,345, which is the same amount as provided in FY2011-12. Together with state grants and other revenue sources, the school budget for FY 2013 is \$27,217,146.

The Capital Budget and the Major Maintenance and Non-Capitalization Budgets provide for transfers from the General Fund of \$637,000 and \$995,930 respectively. The budgets are based on the Six Year plans as required by the Charter.

FY 2013 Debt is budgeted at \$2,305,909. Details are included in the Other Operating Funds section of the Budget document.

A contingency of \$433,180 is included for unforeseen expenditures or possible emergencies.

Based on the new revaluation data, the residential real property mill rate was set at \$9.57 per \$1,000 of valuation, up from \$8.97 and Commercial and Industrial real and personal property at \$14.35 up from \$13.45. These rates all increase by 6.67% due in part to the decline in grand list values. Motor vehicle value exemptions are retained at \$6,000 with the mill rate continued at 16.46.

It is important to note that the grand list fell by -5.87%. Thus, property tax rates would have to increase by approximately 6% - just to raise the same amount of tax revenue as was projected for FY 2011-12. It is estimated that the mill rate for residential real property would be \$9.53 and commercial real and personal property tax rate would be \$14.29 just to produce the same level of property tax income as last year.

TOWN OF NARRAGANSETT

Elected and Appointed Officials

Glenna M. Hagopian

Town Council President

David J. Crook, Sr.

President Pro Tem

Susan Cicilline-Buonanno

Council Member

Alisa Trainor Fleet

Council Member

Christopher Wilkens

Council Member

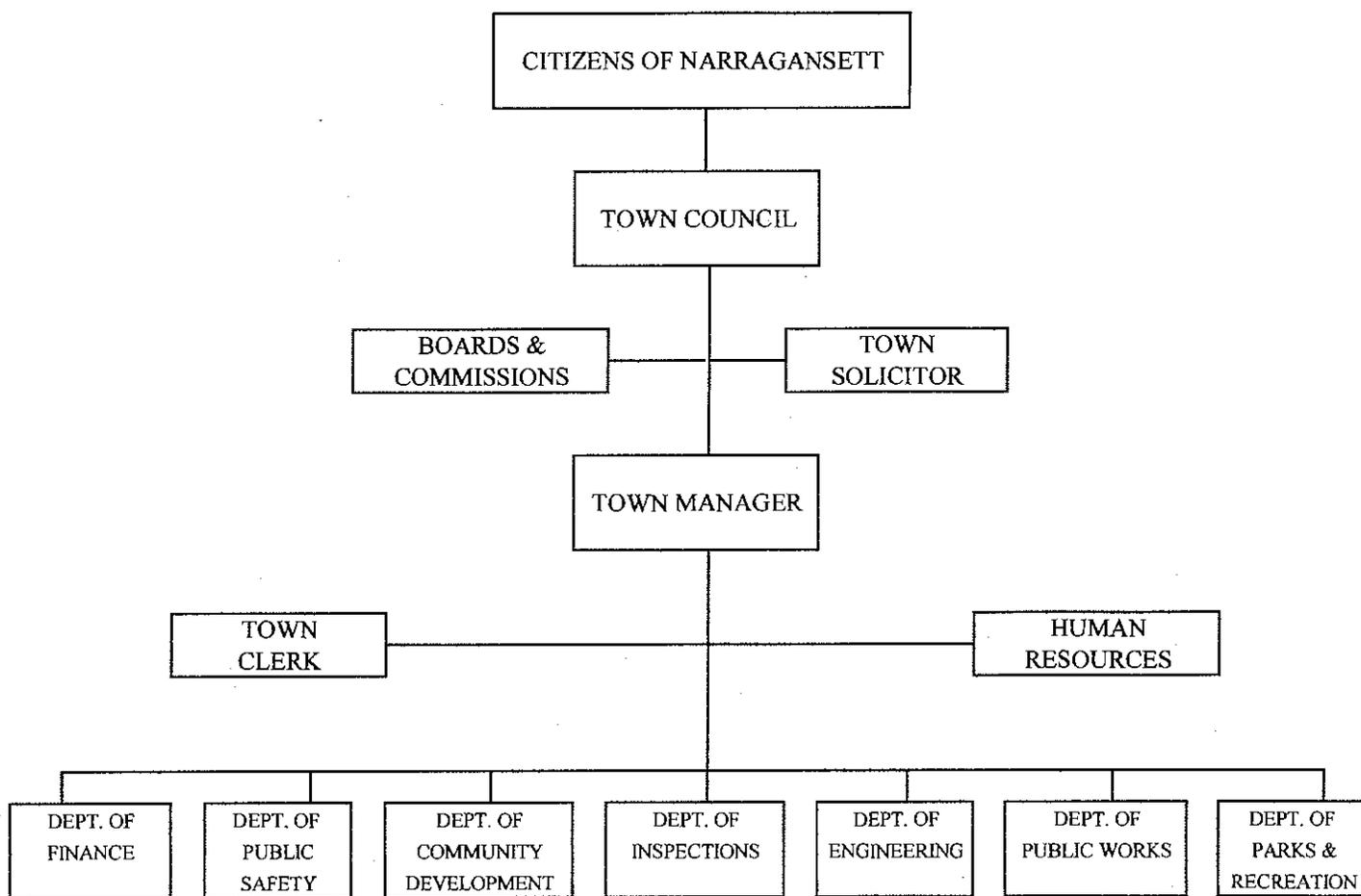
F. Dean Hoxsie

Interim Town Manager

Donald W. Goodrich

Finance Director

THE TOWN OF NARRAGANSETT
GOVERNMENTAL ORGANIZATION



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BUDGET SUMMARY
AND
FISCAL POLICY

Budget Summary and Fiscal Issues

Fiscal Year 2012-2013

The General Fund, Enterprise and Other Operating Budgets for 2012-13 were adopted by the Town Council on June 13, 2012. The General Fund budget totals \$50,363,907 which is a reduction of -\$244,342 (-.048%) from the approved FY 2011-12 budget. A summary showing a comparison of the FY2012 and FY2013 revenues and expenses is shown on the following page.

The total of all of the Operating Budgets is \$72,311,170 which is a decrease of -\$3,578,492 from FY 2012 projected expenses of \$75,889,662, or -4.72%. The Operating Budgets include the General Fund and the Vehicle Maintenance, Debt Service, Capital Projects, Major Maintenance and Non-capitalization, Water, Wastewater, Beach, Library, Kinney Bungalow, Sunset Farm, The Towers, Galilee Landing Fund, Pensions and the Other Post-Employment Benefits budgets.

The FY 2012-2013 annual debt obligations are \$2,305,909. This category includes annual Town debt service payments for issued general obligation bonds. It also includes debt service payments for the \$21.5 million in school bonds approved by the voters in 2009.

The goal of the Town of Narragansett's FY 2012-2013 annual budgets and the Six-Year Capital Improvement and Major Maintenance Program spending plans is to ensure the town's fiscal stability, while continuing the essential services that contribute to the quality of life for Town citizens. The Town of Narragansett depends on property taxes for almost 90% of the General Fund Budget (page 9). With very little income from other sources of revenue and with the limitations imposed by the state mandated tax cap, there are no easy answers to facing the difficult challenges that are necessary in maintaining essential services.

While the current economic environment has created challenges, the Town of Narragansett enters FY 2012-13 in a better financial position than a number of communities in Rhode Island. This position is a result of careful management of Town resources over the past several years and during the current economic downturn. Consequently, the Town's FY 2013 budget provides the resources needed to maintain quality services while moving forward with strategies that hopefully will ensure a positive, sustainable future.

The adopted budget provides for an increase in current property taxes of 0.80 % from the adopted 2011-12 budget and -\$49,899 or -0.11% from projected taxes. According to RIGL 44-5-2, or Senate Bill 3050 as it is commonly referred to, cities and towns are restricted to a maximum increase in the tax levy by no more than the state imposed tax cap rate. For FY 2013 the maximum increase is 4 percent above the FY 2011-2012 levy.

TOWN OF NARRAGANSETT

COMPARISON OF 2011-12 AND 2012-13 BUDGETS

FUNCTION OR PURPOSE OF EXPENDITURES	AMOUNTS BUDGETED FY 2011-12	ADOPTED BUDGET FY 2012-13	DOLLAR CHANGE	PERCENT CHANGE
	DEPARTMENT/ FUNCTION	DEPARTMENT/ FUNCTION		
<u>EXPENDITURES</u>				
Administration & Finance	\$2,765,957	\$2,581,202	(\$184,755)	-6.68%
Public Safety	\$10,970,745	\$10,977,315	\$6,570	0.06%
Public Works & Engineering	\$3,122,774	\$3,452,584	\$329,810	10.56%
Community Development & Planning	\$704,036	\$757,258	\$53,222	7.56%
Boards & Commissions	\$44,057	\$35,650	(\$8,407)	-19.08%
Parks & Recreation	\$634,549	\$624,897	(\$9,652)	-1.52%
Total Operating Departments	\$18,242,118	\$18,428,906	\$186,788	1.02%
Non-Departmental Expenses	\$343,290	\$273,209	(\$70,081)	-20.41%
Transfers to Other Funds	\$640,528	\$383,078	(\$257,450)	-40.19%
Debt Service	\$2,520,201	\$2,305,909	(\$214,292)	-8.50%
Capital Improvements	\$769,000	\$637,000	(\$132,000)	-17.17%
Major Maint & Non-Capitalization Fund	\$568,960	\$995,930	\$426,970	75.04%
OPEB Sinking Fund	\$1,322,565	\$1,322,565	\$0	0.00%
Special OPEB Contribution	\$200,000	\$200,000	\$0	0.00%
Special Pension Fund Catch-up	\$280,108	\$560,216	\$280,108	100.00%
Library	\$546,569	\$546,569	\$0	0.00%
Schools	\$24,277,345	\$24,277,345	\$0	0.00%
Contingency	\$897,565	\$433,180	(\$464,385)	-51.74%
TOTAL GENERAL FUND	\$50,608,249	\$50,363,907	(\$244,342)	-0.48%

	REVENUE SOURCE	REVENUE SOURCE	DOLLAR CHANGE	PERCENT CHANGE
<u>REVENUES</u>				
Current Property Taxes	\$43,768,332	\$44,118,433	\$350,101	0.80%
Prior Year Taxes	\$709,900	\$601,000	(\$108,900)	-15.34%
Total Taxes	\$44,478,232	\$44,719,433	\$241,201	0.54%
Interest on Delinquent Taxes	\$161,700	\$195,000	\$33,300	20.59%
Interest from Investments	\$110,000	\$110,000	\$0	0.00%
Intergovernmental	\$1,559,219	\$1,625,293	\$66,074	4.24%
Interfund Revenues	\$1,045,734	\$1,054,833	\$9,099	0.87%
Licenses & Permits	\$638,275	\$488,275	(\$150,000)	-23.50%
Fines & Forfeitures	\$323,550	\$325,800	\$2,250	0.70%
Miscellaneous Revenues	\$2,139,834	\$1,612,198	(\$527,636)	-24.66%
Recreation Revenues	\$151,705	\$153,075	\$1,370	0.90%
Fund Balance	\$0	\$80,000	\$80,000	100.00%
TOTAL REVENUES	\$50,608,249	\$50,363,907	(\$244,342)	-0.48%

There are a few exemptions to this law such as emergencies, debt service, and substantial changes to the tax base. This law has far-reaching and significant implications on the town's budgetary process. Prior to Senate Bill 3050, the Town could maintain its traditionally low property tax rate without increasing it when there has been a growth in assessed values. Senate Bill 3050 does not allow cities and towns to utilize increases in assessed valuation or increase the property tax rate beyond the property tax levy cap to pay for increases in the budget due to market driven costs (fuel, utilities, and other commodities) or contractual matters (collective bargaining agreements or contractual services).

GRAND LIST DATA. The Town has completed the state mandated revaluation of all residential, commercial and industrial properties. The revaluation data showed that the overall assessed valuation of all properties decreased by -5.87%. Based on the tax need for FY2012-13, the tax rate has been established at 9.57 for residential real property and 14.35 for commercial/industrial real property and personal property.

The adopted budget mill rate of \$9.57 per \$1,000 of assessed value compares to the current tax rate of \$8.97. The adopted commercial/industrial and tangible personal property rates of \$14.35 compares to the current rate of \$13.45.

The motor vehicle tax rate remains at \$16.46. The exemption on the first \$6,000 of motor vehicle values has been continued for FY 2013.

Assessed values as of December 2011 were as follows: residential real property, \$4,078,915,273, commercial/industrial real property, \$271,438,012 and personal property, \$42,660,668. Values as of December 2010 were \$4,373,901,930, \$264,612,114 and \$44,533,379 respectively. Motor vehicle values for December 2011 were \$91,282,391 compared to \$81,617,569 for December 2010.

The total of all assessed values for December 2011 was \$4,484,296,344 compared to \$4,764,166,250 for December 2010. As a percentage of the total, 2011 residential real values were 90.96%, commercial/industrial real property, 6.05%, commercial/industrial personal property, .95% and motor vehicles, 2.04%. By comparison, 2010 residential real values were 91.79%, commercial/industrial real, 5.56%, commercial/industrial personal property, 0.93% and motor vehicles, 1.71%.

For the December 2011 grand list, residential real values fell by -6.73%, commercial - industrial real rose by 2.46%, commercial/industrial personal property fell by -4.21% while motor vehicle values rose by 11.84%. As stated above, the total list fell by -5.87%.

Current Year Budget Operations

As can be seen on the following page, the 2011-12 Fiscal Year is projected to end with a surplus of \$1,223,989. This will be the third consecutive year that the Town has had a surplus in excess of \$1 million.

SUMMARY OF THE 2012-13 GENERAL FUND BUDGET

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
REVENUES								
CURRENT PROPERTY TAXES	41,599,623	43,769,202	43,768,332	44,168,332	44,118,433	-49,899	-0.11%	87.60%
PRIOR YEAR TAXES	635,449	588,480	709,900	601,000	601,000	0	0.00%	1.19%
TOTAL PROPERTY TAXES	42,235,072	44,357,682	44,478,232	44,769,332	44,719,433	-49,899	-0.11%	88.79%
INVESTMENT & INTERST INC	691,179	388,682	271,700	305,000	305,000	0	0.00%	0.61%
INTERGOVERNMENTAL	2,466,573	1,680,325	1,559,219	1,632,463	1,625,293	-7,170	-0.44%	3.23%
PILOT PAYMENTS	295,675	318,081	345,243	346,382	354,342	7,960	2.30%	0.70%
INTERFUND REVENUES	641,989	656,467	700,491	656,167	700,491	44,324	6.75%	1.39%
TOTAL INTERFUND	937,664	974,548	1,045,734	1,002,549	1,054,833	52,284	5.22%	2.09%
LICENSES & PERMITS	455,978	462,262	638,275	488,750	488,275	-475	-0.10%	0.97%
FINES & FORFEITURES	292,754	343,979	323,550	325,800	325,800	0	0.00%	0.65%
DEPT & MISC REVENUES	1,213,747	1,933,235	2,139,834	2,131,989	1,612,198	-519,791	-24.38%	3.20%
PARKS & REC	138,251	118,704	151,705	153,075	153,075	0	0.00%	0.30%
FUND BALANCE	0	0	0	728,256	80,000	-648,256	-89.01%	0.16%
TOTAL REVENUES	48,431,218	50,259,417	50,608,249	51,537,214	50,363,907	-1,173,307	-2.28%	100.00%
	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
EXPENDITURES								
ADMIN & FINANCE	2,280,084	2,404,277	2,765,957	3,097,426	2,581,202	-516,223	-16.67%	5.13%
PUBLIC SAFETY	10,332,587	10,381,477	10,970,745	10,862,204	10,977,315	115,112	1.06%	21.80%
PUBLIC WORKS	3,143,370	3,008,732	3,122,774	3,090,090	3,452,584	362,494	11.73%	6.86%
DEVELOP & PLANNING	674,920	725,428	704,036	717,674	757,258	39,584	5.52%	1.50%
BDS & COMMISSIONS	27,142	27,253	44,057	36,352	35,650	-702	-1.93%	0.07%
PARKS & REC	608,499	596,540	634,549	686,524	624,897	-61,627	-8.98%	1.24%
TOTAL OPER DEPTS	17,066,602	17,143,707	18,242,118	18,490,269	18,428,906	-61,363	-0.33%	36.59%
NON-DEPARTMENTAL	126,563	339,317	343,290	429,697	273,209	-156,488	-36.42%	0.54%
TRANSFERS	6,328,932	6,196,368	6,847,931	7,115,914	6,951,267	-164,647	-2.31%	13.80%
TOTAL	23,522,097	23,679,392	25,433,339	26,035,880	25,653,382	-382,498	-1.47%	50.94%
EDUCATION	23,659,310	24,277,345	24,277,345	24,277,345	24,277,345	0	0.00%	48.20%
CONTINGENCY	0	0	897,565	0	433,180	433,180	100.00%	0.86%
TOTAL GENERAL FUND	47,181,407	47,956,737	50,608,249	50,313,225	50,363,907	50,682	0.10%	100.00%
EXCESS REVENUES/EXP	1,249,811	2,302,680	0	1,223,989	0			

This has allowed fund balance to reach the 8-10% of the current year budget that the Council has established as fund balance policy. It has also allowed the fund balance to reach a level that will allow the Town to appropriate the estimated \$1.4 million necessary to rehabilitate and make needed improvements to the Public Safety complex. This project is further discussed on page 13.

Major changes in revenues for 2012-13 include the elimination of the one-time transfer of \$475,000 from the Galilee Landing Fund and the reduction of fund balance appropriation by -\$648,256. Revenues are -\$1,173,307 less than projected revenues for 2011-12.

Major expenditure changes include restoration of winter storm costs as 2011-12 was an abnormally warm winter, reduction of costs related to the completed revaluation and a reduction of \$433,180 in contingency. Expenditures are \$50,682 more than projected expenses for 2011-12.

Internal Factors and Their Impact on FY 2013 Budget and Beyond

Collective Bargaining – All four of the town's employee unions have contracts in place for the 2012-13 fiscal year. The contracts for four of the employee unions are multi-year agreements that will help contain salary and benefit costs by providing modest wage increases along with increased employee contributions to the pension plan and other post-employment benefits (OPEB) upon retirement.

Pension and OPEB Costs – Town employees have agreed to share a larger portion of pension contributions and Other Postemployment Benefit (OPEB) costs upon retirement. However, due to the underfunded status of the pension and OPEB plans, pension and OPEB costs could be major drivers of future budget increases. In FY 2012 the town set aside \$280,108 in additional funding for the pension plan and \$200,000 for OPEB. In the FY 2013 budget, the contribution for pensions has been doubled to \$560,216 while the same level is maintained for the supplemental funding for the OPEB Trust Fund. The Town's five year financial forecast shows that if the town continues this pattern over the next five years for the pension plan, and presuming that there is no major increase in the annual required contribution (ARC), that the Town will be funding the pension plan at 92 percent of the ARC. The Town's proposed pension funding plan was forwarded to the Rhode Island Auditor General as part of the Town's five year commitment to address its pension plan underfunding issue. The Town will be contributing \$1,947,000 to the pension fund in FY 2012-13, almost 23% of pensionable wages.

It should be noted that continuing to annually increase the funding for the pension plan and OPEB will stress the town's finances and will force the town to make significant reductions in services, raise property taxes or negotiate lower benefits. It is very important for the town to strike a balance in providing these benefits on a sustainable basis. Given the state imposed cap on the property tax levy, the town's ability to raise taxes in order to pay these increased costs is severely limited.

The Town's Finance Committee is reviewing the level of pension and OPEB appropriations that the Town can sustain and expects to have a report for Council's consideration early in FY 2013.

General Liability, Workers Compensation, and Medical Insurance – Due to the town's experience this past year, the rates paid for general liability and workers compensation are going up by approximately 9%. As of the date of the adoption of the budget, the town was still waiting to hear from the WB Trust about medical insurance rates for FY 2013.

Rhode Island Energy Aggregation Program – In November of 2011 the Town Council authorized a four-year fixed price agreement for the purchase of electricity from the Rhode Island Energy Aggregation Program (REAP). Since 1999 the Town of Narragansett has participated in this program which has allowed the town to purchase electricity at a discounted rate. The rate that the town is paying to Direct Energy, the town's new energy provider, is nearly \$.03 less per kilowatt hour (29% savings) than previous rates.

Based on the new rates, the Town anticipates a savings of \$37,800 in FY2013 for electricity from Direct Energy. The town also has the ability to lock into lower rates per kilowatt hour if rates drop for the duration of its four year contract.

External Factors and Their Potential Impact on FY 2013 Budget and Beyond

State Budget – In the past, the State's budget problems have had both a direct and indirect financial impact on the town and school department budgets. For the first time in four years, the State of Rhode Island appears to be in better financial condition than in past years. State income taxes and other receipts are up and appear to be ahead of schedule which is indicative of some improvement in the economy despite continued high rates of unemployment. In light of the improvement in the state revenue situation, the General Assembly has approved an increase in school aid. The school department will receive \$239,374 in additional school aid funding, an increase of 16.8% over the early budget estimate of \$1,423,886.

A number of bills were put forth designed to help cities and towns that are both financially stable and fiscally stressed. Most of the bills were designed to relieve only highly distressed communities from state mandates and provide assistance with pension issues. It appeared that none of these bills were enacted.

Rhode Island Retirement Security Act – In November 2011 the General Assembly passed the Rhode Island Retirement Security Act of 2011 which provided financial stability for the pension systems managed by the State of Rhode Island.

The new pension law made major changes to the pension plan and saved the Narragansett school department approximately \$1 million in teacher pension contributions for FY 2013.

For now this legislation appears to have stabilized town costs relating to teacher pension contributions.

General Assembly Mandates

Motor Vehicle Taxes – There were a variety of bills submitted in the 2012 Session of the Legislature proposing to change the methodology of how motor vehicles are valued. Based on a review of legislative action, it appears that no bill was passed that would have reduced the value of motor vehicles and the associated tax the town collects on them. Even after the state made optional the phase-out of \$6,000 of motor vehicle values, the town decided to continue the \$6,000 exemption for vehicles registered in Narragansett.

Binding Arbitration – This legislative session there were a number of bills proposed that would have extended binding arbitration to teachers and non-public safety municipal employees. The Rhode Island League of Cities and Towns along with many municipalities opposed these bills because of the potential negative financial impact on municipal budgets.

Over the years in Narragansett and other municipalities, binding arbitration awards have significantly increased the town's expenditures for salaries and benefits. Again, a review of legislation adopted by the Assembly indicates that no bills dealing with binding arbitration were adopted.

New Town Programs and Initiatives for FY 2013 – Despite the economy, the adopted budget for FY 2013 includes important targeted investments in the community.

Streets Improvement Program - On January 23, 2012, the Town Council met to review and discuss the condition of town streets at which BETA Engineering Group gave a presentation on the town's streets. The firm had conducted an extensive review of the town's streets and had rated each street based on a variety of criteria. According to the firm's inventory of town streets and road rating system, the overall rating of the town's streets is a 75.2 or a "C" level. There are a number of streets that have ratings of "D"s and "F"s. A citizens committee was formed and recommended to the Town Council a strategy to address the streets that are rated as "D"s and "F"s with priority to be given to arterials and collector streets. The projected cost of reclaiming or reconstructing these streets is approximately \$17 million which would be undertaken over a 2-6 year period in up to four phases. According to the street improvement plan, the overall rating of the town's streets would increase to an average rating of 82. As the budget was being adopted it was reported that enabling legislation had been approved by the Assembly for the \$17 million bond issue.

The Council must now determine if the issue will be submitted to the voters in November.

In order to maximize the effectiveness of this program, the Town needs to expend \$650,000 annually in basic maintenance such as crack sealing, street treatments, and other preventative maintenance measures on streets in the "C" and above rated categories.

Public Safety Building Renovation Project - In FY 2013 \$80,000 is budgeted in the capital improvement program to undertake a space study/preliminary design project for the Narragansett Public Safety Building. Current planning provides that the project would be undertaken in FY 2014. A few years ago, the Town Council was considering the possibility of building a new Public Safety Building at a different location. For a variety of reasons, the project was not undertaken. Since the current facility needs major improvements to interior and exterior spaces, the cost of investing in the facility makes sense. During FY 2011-12 a new roof was installed and the exterior of the building painted. The projected cost of bringing the jail up to current standards, adding a sally port, extensive interior renovations, a new heating and ventilation (HVAC) system, and other major improvements is approximately \$1.450 million. Rather than issuing bonds to finance these improvements, the budget plan calls for the use of general fund balance. The use of fund balance is appropriate since the amount to be utilized is in excess of the Town's General Fund reserve requirements of 8 percent of the General Fund budget. For a facility that is used on a 24 hour – 7 day basis, this is a major capital improvement program priority.

Pension and Other Post Employment Benefit (OPEB) – A major priority of the Town Council has been to address the underfunded Town pension and underfunded OPEB benefits. In April of 2011, Nyhart, the town's actuarial consulting firm, presented its findings to the Council on the town's pension plan and OPEB benefits. Since the town has not been contributing the full amount of the annual required contribution (ARC) for the pension and OPEB plans, the current pension and OPEB benefits provided by the town to retirees are growing at a faster rate than the town's ability to pay. Recognizing that there is a real question as to whether these contribution levels can be sustained, the Town Council requested the Finance Committee to study the issues and to report back with recommendations. The committee has met for several months reviewing modeling on potential pension plan design changes and OPEB benefit levels. A report is anticipated early in FY2013 on the Committee's findings and recommendations. It is likely that the Town Council and Finance Committee will engage in discussions with employees and retirees to consider changes for these benefit programs as all indications are that they cannot be sustained at current levels. The Town is facing major financial consequences in the years ahead if it fails to address these issues.

Enterprise Funds

Water Fund – Despite a 40 percent water rate increase in FY 2012 (due to United Water's water rate increase to bulk water purchasers) the water fund is still not generating sufficient revenue to support the operating costs and capital requirements of the water system. As a result, a proposal has been made to increase the base charge on water provided to town customers. As of July 2012 the base charge would increase 42 percent from \$197 to \$280 per quarter which will affect the majority of residential customers. In July of 2013 the town will be looking at another adjustment of 5 percent on the excess water usage charges.

Since a little more than half of the water customers stay within the water allowance with the base charge, they will not experience the 5 percent increase - provided they stay within the base water allowance.

Wastewater Enterprise Fund – For a number of years, the wastewater fund fully recovered its operating and capital costs through the rate structure. A proposal is before the Town Council to adjust wastewater rates due in part to major capital improvement projects undertaken in recent years and the fact that rates are not fully recovering the cost of operations and capital improvements. The wastewater fund will be drawing down \$500,000 from unrestricted net assets in order to balance the budget for FY 2013. Based on the fact that the wastewater fund is not fully recovering operating and capital costs, the base charge for wastewater rates will need to be adjusted from \$345 to \$400 in FY 2012-13. Then in July of 2013 the town will need to adjust the metered excess wastewater usage beyond the base charge. About 71% of customers will not experience the wastewater rate increase for excess charges because their wastewater usage is within the minimum allowance of the base charge.

Beach Enterprise Fund – Over the past two years, the town has made significant improvements to the facilities at the Town Beach. The South Pavilion and Beach Clubhouse received major renovations and the improvements have significantly improved the appearance of the Town Beach. Beginning last September, the town began a major reconstruction of the North Pavilion with a new facade, new roof, new decking, newly built and configured restrooms, new changing rooms, additional structural support, and other improvements. The \$1.8 million upgraded facility opened in time for the 2012 beach season. The Cabanas at the Beach is the next project that needs to be addressed. In order to pay for the Cabana facility upgrades and parking lot improvements, the town may need to adjust fees for the 2013 beach season. Unrestricted net asset reserves were utilized to pay for the improvements made to date rather than by issuing bonds. Once it is known what the estimated cost of improvements for the Cabana facilities and parking lot improvements are, financing options will be presented to the Council for consideration in the FY 2013-14 budget.

Capital Program and Maintenance/Non-Capitalized Projects – Expenditures in excess of \$10,000 are considered capital equipment or capital improvements if they meet certain criteria. If they do not meet the criteria, then they are categorized as maintenance/non-capitalized projects or operating budget items. The principal issue for the capital budget and major maintenance is the economy and the impact it has on the Town's resources to fund the projects.

The FY 2012-13 Budget contains \$637,000 for capital equipment/capital improvements and \$995,930 in the General Fund to be transferred to the respective funds.

Following are highlights of some of the major capital and major maintenance/non-capitalized projects for FY 2013:

GIS Mapping – \$144,000 for new GIS mapping together with new maps

Public Safety Facility – \$80,000 for architectural review, space planning, and cost estimating for the renovation of the Public Safety Facility.

Fire Apparatus - \$237,000 is set aside to fund the replacement of a rescue truck and the fire marshal's vehicle.

Public Works – Facility Maintenance - \$328,262 is set aside to fund repairs and improvements to the Westmoreland Street PW Facility, Town Hall and the Comfort Station and to continue the Towers restoration.

Pavement Management – \$650,000 for street preventative maintenance such as crack sealing, street treatments, and other street maintenance projects for streets.

Park Court Resurfacing - \$50,000 for resurfacing basketball and tennis courts at parks in town.

Park Improvements - \$65,000 for park rehabilitation

Park Lighting – \$40,000 to replace and repair lighting at parks.

Community Center Improvements - \$69,000 as part of an ongoing, multi-year improvement program to the Community Center.

Park Maintenance - \$101,950 is provided for the replacement of parks vehicles and equipment and for mowing equipment

Conclusion – In these times of uncertainty, it must be recognized that families, businesses and employees as well as the Town will all be facing difficult challenges and choices over the next several months.

But this can also be an opportunity to look forward. By investing in capital improvement projects such as streets, parks and town facilities, the town is investing in its future. These continued investments add to the quality of life for Narragansett residents and return dividends by avoiding more costly projects to repair or replace infrastructure in the future as a result of not addressing community needs.

In FY 2013 the town will continue to employ fiscally conservative spending practices and adhere to the expenditure management measures implemented in prior fiscal years. The town will continue to seek grant opportunities to fund capital improvements and other important initiatives. Expenditures and revenues will be closely monitored during the course of the fiscal year to ensure that the path the Town Council has charted is followed.

The FY 2013 budget is a plan that provides the necessary resources to maintain essential town services while moving forward with strategies that ensure a positive, sustainable future.

The Town Council will continue to provide the leadership that will ensure an outstanding quality of life for Narragansett residents while tackling such important financial challenges as the unfunded status of the town pension and OPEB plans and infrastructure requirements.

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THE APPROPRIATION ORDINANCE

TOWN OF NARRAGANSETT
CHAPTER 962

AN ORDINANCE OF THE TOWN OF NARRAGANSETT, PROVIDING THAT THE CODE OF ORDINANCES OF THE TOWN OF NARRAGANSETT, RHODE ISLAND BE AMENDED BY THE ENACTMENT OF THE BUDGET FOR THE TOWN OF NARRAGANSETT FISCAL YEAR BEGINNING THE 1ST DAY OF JULY A. D. 2012 AND ENDING THE 30TH DAY OF JUNE A. D. 2013 AND MAKING APPROPRIATIONS OF SAID TOWN TO SAID FISCAL YEAR AND ORDERING THE ASSESSMENT AND LEVY OF TAXES ON THE ASSESSMENT ROLL PREPARED BY THE TAX ASSESSOR OF SAID TOWN AS OF DECEMBER 31, A.D. 2011.

It is ordained by the Town Council of the Town of Narragansett as follows:

SECTION 1. The following budget for the Town of Narragansett for the fiscal year of said Town of Narragansett beginning July 1, 2012 is hereby enacted and adopted as follows; and the following appropriations are hereby made in the amounts of money set opposite the respective purpose for which the same are made.

2012 - 2013 BUDGET
GENERAL FUND
REVENUES

PROPERTY TAXES

Current Year Taxes	\$45,096,207
Prior Year Taxes	\$601,000
Total	<hr/> \$45,697,207

PRIOR YEARS' SURPLUS

Appropriated Reserve	\$150,000
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INVESTMENT AND INTEREST REVENUES

Interest from Delinquent Taxes & Charges for Services	\$195,000
Interest from Investments	\$110,000
Total	<hr/> \$305,000

INTERGOVERNMENTAL REVENUES

Federal Refuge Revenue Sharing	\$35,000
Motor Vehicle Reimbursement	\$93,754
Police Overtime Grants	\$12,000
State Beach Parking	\$258,500
State Beverage and Meal Tax	\$468,500
State Hotel Tax	\$111,446
State Telephone Tax	\$159,103
School Building Grants	\$486,990
Total	<hr/> \$1,625,293

LICENSES AND PERMITS

Building Permits	\$260,500
Fire Alarm Inspection Fees	\$5,125
Mooring Fees	\$65,500
Rental Registration Fees	\$140,000
Road Permit Fees	\$1,550
Variance and Exception Fees	\$12,500
VIN Inspection Fees	\$3,100
Total	<hr/> \$488,275

PILOT & INTERFUND REVENUES

Beach Administrative Fees	\$133,342
Beach in Lieu of Taxes	\$191,796
Housing Authority - PILOT	\$1,310
Sewer Administrative Fees	\$428,060
Sewer in Lieu of Taxes	\$131,563
Charter School	\$500
Water Administrative Fees	\$139,089
Water in Lieu of Taxes	\$29,173
Total	<u>\$1,054,833</u>

MISCELLANEOUS REVENUES

Emergency Medical Services	\$410,700
Cellular Tower Rentals	\$188,154
Concessions	\$1,050
Retained Claims	\$8,000
Miscellaneous Police Receipts	\$6,550
Miscellaneous Fire Dept. Receipts	\$3,510
Fire Overtime Reimbursement	\$2,670
Miscellaneous Receipts	\$41,000
Police Detail Revenue	\$125,500
West Bay Dividend Distribution	\$45,644
Police Overtime Reimbursement	\$11,320
Sale of Surplus Property	\$5,000
Town Clerk Alcoholic Beverage	\$35,000
Town Clerk General Receipts	\$595,000
Police-Finger Print Receipts	\$2,100
Return of Dental Premium	\$11,500
Fire Marshal Plan Review	\$19,500
WB Health Surplus Withdrawal	\$100,000
Total	<u>\$1,612,198</u>

RECREATION REVENUES

Basketball	\$44,075
Community Center Rental	\$8,200
Parks & Recreation Receipts	\$21,250
Soccer	\$2,050
The Camp	\$62,000
Workshops	\$15,500
Total	<u>\$153,075</u>

TOTAL OTHER REVENUES

\$5,644,474

TOTAL REVENUES

\$50,363,907

EXPENDITURES

ADMINISTRATION AND FINANCE

Town Council	\$37,776
Town Solicitor	\$100,749
Municipal Court	\$204,842
Board of Canvassers	\$129,811
Town Manager	\$242,865
Human Resources	\$107,655
Finance & Purchasing	\$287,155
Accounting	\$372,509
Tax Collector	\$237,887
Tax Assessor	\$246,236
Information Technology	\$303,950
Total Finance	\$1,447,737
Town Clerk	\$309,767
TOTAL ADMINISTRATION & FINANCE	\$2,581,202

PUBLIC SAFETY

Police Administration	\$1,065,608
Uniformed Patrol	\$3,776,271
Investigations	\$745,428
Animal Control	\$179,666
Harbor Master	\$44,113
Dispatching & Records	\$817,038
Total Police	\$6,628,124
Fire Administration	\$370,519
Fire Operations	\$3,839,338
Fire Prevention & Inspections	\$129,050
Total Fire Department	\$4,338,907
Emergency Management	\$10,285
TOTAL PUBLIC SAFETY	<hr/> \$10,977,315

PUBLIC WORKS & ENGINEERING

Public Works Administration	\$325,422
Facilities Maintenance	\$211,413
Highway	\$1,936,814
Parks Maintenance	\$743,003
Total Public Works	\$3,216,652
Engineering	\$235,931
TOTAL PUBLIC WORKS & ENGINEERING	<hr/> \$3,452,584

DEVELOPMENT & PLANNING

Community Development	\$368,542
Inspectional Services	\$388,716
TOTAL DEVELOPMENT & PLANNING	\$757,258

BOARDS & COMMISSIONS

Historic District Commission	\$1,595
Zoning Board of Appeals	\$11,191
Conservation Commission	\$768
Planning Board	\$5,973
Pension Board	\$16,123
Tree Board	\$0
TOTAL BOARDS & COMMISSIONS	<hr/> \$35,650

PARKS & RECREATION

P & R Administration	\$211,648
P & R Programs	\$413,249
TOTAL PARKS & RECREATION	<hr/> \$624,897

TOTAL OPERATING DEPARTMENTS \$18,428,906

NON-DEPARTMENTAL EXPENSES \$273,209

TRANSFERS TO OTHER FUNDS

Capital Projects- General Fund	\$637,000
Cap Projects - Library	\$0
Cap Projects - Fleet Maintenance	\$0
Maintenance & Non-Capitalized Projects Fund	\$995,930
Debt Service Fund	\$2,305,909
Land Conservancy Trust	\$50,000
Library	\$546,569
OPEB Sinking Fund	\$1,322,565

Special OPEB Contribution	\$200,000
Special Pension Plan Catch-up	\$560,216
Police Chapter 1666 Pension Plan	\$102,200
Retirees and Termination Payments	\$230,878
Kinney Bungalow Fund	\$0
Sunset Farm Special Revenue Transfer	\$0
TOTAL TRANSFERS TO OTHER FUNDS	\$6,951,267

SCHOOLS

Education Operations	\$26,867,146
Transfer to OPEB Fund	\$100,000
Transfer to Capital Projects Account	\$250,000
TOTAL SCHOOLS	\$27,217,146
School Revenues	(\$2,239,801)
Use of School Fund Balance	(\$700,000)
TOWN APPROPRIATION FOR SCHOOLS	\$24,277,345

CONTINGENCY	\$433,180
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TOTAL EXPENDITURES	\$50,363,907
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INTERNAL SERVICE FUND

REVENUES

Vehicle Maintenance Charges	\$432,657
TOTAL REVENUES	\$432,657

EXPENDITURES

OPERATIONS

Personal Services	\$294,192
Operating Expenses	\$134,765
Outlay	\$3,700
TOTAL EXPENDITURES	\$432,657

SCHOOL FUND

REVENUES

General State Aid	\$1,604,801
Other Revenue	\$575,000
Miscellaneous	\$60,000
Preschool Tuitions	\$0
Rental Income	\$0
Unreserved Fund Balance	\$700,000
Vocational Education Incentive	\$0
TOTAL OTHER REVENUES	\$2,939,801

Local Taxes	\$24,277,345
TOTAL REVENUES	\$27,217,146

EXPENDITURES

Personnel	\$22,640,217
Operations	\$4,226,929
Transfers to other Funds	\$350,000
TOTAL EXPENDITURES	\$27,217,146

SCHOOL CAPITAL FUND

REVENUES

Transfer from Operating Fund	\$250,000
Use of Fund Balance	\$486,500
State Grants	\$100,000
<u>TOTAL REVENUES</u>	<u>\$836,500</u>

EXPENDITURES

<u>TOTAL EXPENDITURES</u>	\$836,500
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DEBT SERVICE FUND

REVENUES

General Fund Contribution	\$2,305,909
<u>TOTAL REVENUES</u>	\$2,305,909

EXPENDITURES

MUNICIPAL

Bond Principal	\$440,951
Lease Principal	\$57,858
Bond Interest	\$0
Lease Interest	\$0
Total	\$498,809

SCHOOLS

Bond Principal	\$945,000
Bond Interest	\$860,600
Total	\$1,805,600

Professional Services	<u>\$1,500</u>
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<u>TOTAL EXPENDITURES</u>	\$2,305,909
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CAPITAL PROJECTS

REVENUES

Appropriated Reserves	\$258,000
Appropriation Carry-Over	\$114,600
General Fund Contribution	\$637,000
Total	\$1,009,600

EXPENDITURES

Town Council	\$0
Finance Department	\$0
Police Department	\$80,000
Fire Department	\$237,000
Facilities Maintenance	\$0
Highway Maintenance	\$633,600
Parks & Recreation	\$59,000

<u>TOTAL EXPENDITURES</u>	<u>\$1,009,600</u>
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MAJOR MAINTENANCE & NON-CAPITALIZED EXPENSES

REVENUES

Appropriated Reserve	\$232,570
Appropriation Carry-Over	\$709,212
General Fund Contribution	\$995,930
Towers Committee Contribution	\$25,000
Total	\$1,962,712

EXPENDITURES

Information Technology	\$180,000
Police Department	\$47,500
Fire Department	\$12,000
Community Development	\$214,000
Public Works - Facility Maintenance	\$328,262
Public Works - Highway Maintenance	\$805,000
Parks Maintenance & Improvements	\$375,950
<u>TOTAL EXPENDITURES</u>	\$1,962,712

WATER FUND

REVENUES

Appropriation from Unrestricted Assets	\$558,500
Charges for Service	\$2,381,931
Hydrants	\$50,000
Interest from Investments	\$0
Interest on Delinquent Charges for Service	\$20,000
Miscellaneous Receipts	\$20,000
Repairs & New Services	\$10,000
<u>TOTAL REVENUES</u>	\$3,040,431

EXPENDITURES

OPERATIONS

Personal Services	\$572,339
Operations	\$1,032,281
Capital Expense	\$4,531
Capital Improvements	\$23,000
Depreciation	\$400,000
Major Maintenance & Non-Capitalized Expenses	\$951,280
Debt Service	\$57,000
<u>TOTAL EXPENDITURES</u>	\$3,040,431

WASTEWATER FUND

REVENUE

Appropriation from Unrestricted Reserves	\$1,228,000
Assessment Interest & Apportionment	\$124,800
Charges for Service	\$3,945,868
Interest from Investments	\$60,000
Interest on Delinquent Charges for Service	\$53,000
Lot Development Fees - Apportionment	\$14,400
Lot Development Fees - Billings	\$115,200
Miscellaneous Receipts	\$3,600
North End Assessment billing	\$672,000
Pre-treatment Revenue	\$39,000
Sewer Rebate	\$120,000
Sewer Permits	\$2,400
<u>TOTAL REVENUES</u>	\$6,378,268

EXPENDITURES

OPERATIONS

Personal Services	\$973,558
Operations	\$2,012,912
Equipment	\$7,600
Capital Improvements	\$125,000
Depreciation	\$400,000
Major Maintenance & Non-Capitalized Expenses	\$2,004,260
Debt Service	\$854,938
<u>TOTAL EXPENDITURES</u>	<u>\$6,378,268</u>

BEACH ENTERPRISE FUND

REVENUE

Beach Tent Rental	\$20,305
Canonchet Clubhouse	\$68,735
Concert Donations	\$43,216
Concessions	\$52,000
Daily Admissions	\$544,330
Interest from Investments	\$26,640
Miscellaneous Receipts	\$7,100
Nonresident Passes - Adult	\$125,270
Nonresident Passes - Youth	\$30,070
North Beach Cabanas	\$147,200
North Beach Pavilion	\$167,800
North Pavilion Parking	\$13,965
Parking - Daily	\$235,500
Parking - Seasonal	\$138,095
Resident Passes - Adult	\$95,320
Resident Passes - Youth	\$10,780
Senior Citizens Seasonal	\$0
Senior Nonresident - Seasonal	\$8,600
Beach Shuttle	\$1,000
South Pavilion Lockers	\$85,060
South Pavilion Parking	\$10,780
<u>TOTAL REVENUES</u>	<u>\$1,831,766</u>

EXPENDITURES

Personal Services	\$749,556
Operations	\$633,384
Equipment	\$10,700
Depreciation	\$173,126
Major Maintenance & Non-Capitalized Expenses	\$265,000
Debt service	\$0
<u>TOTAL EXPENDITURES</u>	<u>\$1,831,766</u>

LIBRARY FUND

REVENUE

Appropriated from Reserve	\$68,628
Interest on Investments	\$1,000
RI State Grant-in-Aid	\$121,555
Fines	\$9,560
Gifts and Donations	\$1,880
Champlin Grant	\$0
Transfer from General Fund	\$546,569
<u>TOTAL REVENUES</u>	<u>\$749,192</u>

EXPENDITURES

Personal Services	\$566,814
Operations	\$170,528
Equipment	\$11,850
<u>TOTAL EXPENDITURES</u>	<u>\$749,192</u>

KINNEY BUNGALOW

REVENUE

Chair Rental	\$30,000
Interest Earnings	\$100
Bungalow Events	\$2,850
Bungalow Rentals	\$63,000
Tent Rentals	\$4,500
Donations	\$0
<u>TOTAL REVENUES</u>	\$100,450

EXPENDITURES

Personal Services	\$50,184
Operations	\$49,516
Equipment	\$750
<u>TOTAL EXPENDITURES</u>	\$100,450

SUNSET FARM

REVENUE

Use of Fund Balance	\$16,200
<u>TOTAL REVENUES</u>	\$16,200

EXPENDITURES

Operations	\$16,200
Equipment	\$0
<u>TOTAL EXPENDITURES</u>	\$16,200

THE TOWERS

REVENUE

Donations & Miscellaneous	\$250
Towers Events	\$3,000
Chair Rental	\$71,040
Towers Committee Trust	\$180,000
Friends of the Towers	\$4,065
<u>TOTAL REVENUES</u>	\$258,355

EXPENDITURES

Personal Services	\$120,665
Operations	\$109,190
Equipment	\$3,500
Transfer to Other Funds	\$25,000
<u>TOTAL EXPENDITURES</u>	\$258,355

GALILEE LANDING FUND

REVENUE

Galilee Landing Fees	\$84,000
Earnings On Investments	\$500
<u>TOTAL REVENUES</u>	\$84,500

EXPENDITURES

Parking Patrol - Seasonal	\$7,615
Police Details	\$42,500
Fringe Benefits	\$3,679
Rubbish Removal	\$11,700
Street Sweeping	\$11,106
Street Beautification	\$2,900
Equipment	\$5,000
<u>TOTAL EXPENDITURES</u>	\$84,500

PENSION FUND

REVENUE

Miscellaneous	\$0
Transfer from General Fund	\$1,624,792
Transfer for 1666 Pensions	\$102,200
Transfer from School Fund	\$523,342
Town Employee Contributions	\$906,575
School Employee Contributions	\$242,816
Special Pension Catch-up	\$560,214
Transfer from Investments	\$0
<u>TOTAL REVENUES</u>	\$3,959,939

EXPENDITURES

Retirement Payments	\$3,582,575
Retirement Payments - Police Local 1666	\$102,900
Refund of Contributions	\$75,000
Refund of Interest	\$23,600
Transfer to Investments	\$175,864
<u>TOTAL EXPENDITURES</u>	\$3,959,939

OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND

REVENUE

Transfer from General Fund - For Retirees	\$1,322,565
Transfer from General Fund - Active Employees	\$458,497
Special OPEB Appropriation	\$200,000
Transfer from Other Funds	\$74,788
Investment Income	\$0
<u>TOTAL REVENUES</u>	\$2,055,850

EXPENDITURES

Retiree - Dental	\$82,200
Retiree - Health Payments	\$1,092,095
Retiree - Life insurance	\$15,600
Local 1666 - Dental Payments	\$2,319
Local 1666 - Health	\$36,186
Local 1666 - Life Insurance	\$243
Reimbursement for Medicare Payments	\$30,100
Transfer to OPEB Trust Fund	\$797,107
<u>TOTAL EXPENDITURES</u>	\$2,055,850

STREET IMPROVEMENTS PROJECT FUND

REVENUE

<u>General Fund Loan</u>	\$500,000
<u>TOTAL REVENUES</u>	\$500,000

EXPENDITURES

<u>Operations</u>	\$500,000
<u>TOTAL EXPENDITURES</u>	\$500,000

SECTION 2. There is hereby levied and ordered the assessment and the collection of a tax on the rateable real estate and tangible personal property and a tax on the registered motor vehicles and trailers in the Town of Narragansett between the sum of \$44,200,000 and the sum of \$46,500,000. Said tax is for ordinary expenses and charges, for the payment of interest and indebtedness in whole or in part of said Town, and for other purpose authorized by law. The assessor shall assess and apportion said tax on the inhabitants and rateable property of said Town as of the 31st day of December A.D. 2011 at the close of business, according to law, and the resulting tax roll, certified by the assessor, shall be delivered to the town clerk no later than the 30th day of June 2012. The town clerk on receipt of said assessment, shall forthwith issue and affix to said copy of warrant under her hand directed to the collector of taxes of said Town commanding her to proceed and collect said tax of the persons and estates liable therefore.

Real and personal property taxes upon assessed valuations determined by the assessor as of December 31, 2011 and taxes upon registered motor vehicles and trailers assessed upon valuations determined by the Tax Assessor as of December 31, 2011, shall be due and payable on and between the 1st day of July and the 31st day of July A.D. 2012. All taxes remaining unpaid on said 31st day of July 2012 shall carry until collected a penalty at the rate of twelve (12%) percent per annum upon each unpaid tax; provided, however, as follows:

Except as provided for below, said tax may be paid in quarterly installments, the first installment of twenty-five (25%) percent on or before the 31st day of July A.D. 2011 and the remaining installments as follows:

- 25 percent on or before the 31st day of October A.D. 2012
- 25 percent on or before the 31st day of January A.D. 2013
- 25 percent on or before the 30th day of April A.D. 2013

Each installment of taxes, if received by the tax collector on or before the last day of each installment period successively and in order, shall be free from any charge for interest.

Installment periods are the months of July, October, January and April. When the last day of an installment period falls on a weekend, then the following Monday will be considered the last day.

If the first installment or any succeeding installment of taxes is not received by the tax collector by the last day of the respective installment period or periods as they occur, then the whole tax or remaining unpaid balance of the tax as the case may be shall immediately become due and payable and shall carry, until collected, a penalty at the rate of twelve (12) percent per annum from July 1st; provided, however, that any customer or taxpayer who had forfeited the right to quarterly installment payments because of late payment of installments shall regain the right to quarterly installments for the balance of the fiscal year if installment and interest due is paid in full.

Any interest due of less than one dollar (\$1.00) shall be waived.

First Reading read in Town Council meeting legally assembled on the 21st day of May, 2012.

Second Reading read in Town Council meeting legally assembled on the 13th day of June, 2012.

ATTEST:



Anne M. Irons, CMC Town Clerk

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ECONOMIC AND DEMOGRAPHIC
INFORMATION

ECONOMIC AND DEMOGRAPHIC INFORMATION

Profile of the Town

History

The Town of Narragansett consists of a narrow strip of land running along the eastern bank of the Pettaquamscutt River to the shore of Narragansett Bay. The Town was separated from South Kingstown in 1888, and incorporated as a separate town in 1901. The early history of Narragansett is shared with South Kingstown. It was in this area that the rival Narragansett and Niantic Native-Americans hunted, fished, tilled the soil and fought. As Narragansett became settled it was originally a farming area but rapidly developed into a summer resort and fishing community. Residential development was predominantly single family dwellings with a major portion used as seasonal residences.

The parallel pair of stone arches spanning Ocean Road, anchored on either side by curved towers, are a powerful image today of a glorious past now gone. The Towers, all that remains of the famous Casino (destroyed by fire in 1900), are a testament to the Town's role as a Golden Victorian resort destination. Designed in 1883 by the famous New York architectural firm of McKim, Mead and White, the three-story blocks of granite, with semi-circular ends, topped by conical roofs, are connected by one long gallery room. Now owned by the Town, it is, along with the Kinney Bungalow, available for use for functions and events.

Narragansett was incorporated as a Town on March 28, 1901. It is situated in Washington County, on the southeastern coast of the State of Rhode Island, approximately 30 miles south of Providence. Total area of the Town is 18.3 square miles, of which 4.4 square miles is inland water. The year-round population of the Town has grown from the 3,444 persons counted in the 1960 census, to 15,004 in 1990, 16,361 in 2000 although there was a 3% drop with the 15,961 counted in the 2010 census. By comparison, the population for 2010 was estimated by the R.I. State Department of Administration to be 17,454.

The census numbers do not take into consideration the number of rental units in the community, estimated at 2,550. In the winter these units are filled with students from area colleges, often 4 and 5 to a unit. At even 4 per unit, the Town has to provide services to some 10,200 transient residents. In the summer, these same units and even more summer homes which are not rented are filled with renters and families who come to Narragansett to enjoy the fine beaches, restaurants and various summer activities. In the summer, it is estimated that more than 15,000 people become temporary residents. On a fine summer day, as many as 35,000 additional visitors may pass through Town to take advantage of the beaches, other activities or to make a trip to Block Island. The Port of Galilee is especially active as the Interstate Navigation Company ferries take visitors back and forth to Block Island. In short, the Town has to gear up to serve a resident and tourist population approaching 66,000.

Commercial development is focused on tourist oriented businesses. Other developments are centered on waterfront living and research activities at the University of Rhode Island's Narragansett Bay Campus, site of the nationally recognized Graduate School of Oceanography. The Port of Galilee is another important facet of the community. The history of Galilee and Point Judith has been tied to Point Judith Pond and the breachway that joins the pond to the sea. In the eighteenth century, the area around Point Judith Pond was inhabited primarily by farmers who used the breach way to transport crops to markets in Providence, Newport, Boston and New London. In the nineteenth century, a thriving fishing industry developed. Area farmers often supplemented their income by fishing for bass and alewife, or by digging clams and oysters.

As traffic between the busy ports along the east coast increased in the nineteenth century, ships were often wrecked by storms along the rocky coast of Point Judith.

In 1806, a wooden lighthouse was constructed on Point Judith to aid navigation. That structure was destroyed in the Great Gale of 1815 and was replaced with the existing stone lighthouse in 1816.

In the early 1900's, a series of construction projects allowed Point Judith's Port of Galilee to become one of the largest fishing ports on the east coast. Several events took place to protect the Port. First, the Town of South Kingstown and the State of Rhode Island dredged the current breach way and stabilized it with stone jetties. Then, the Army Corps of Engineers constructed nearly three miles of stone breakwaters in the open ocean to create the Point Judith Harbor of Refuge. Originally constructed to provide a refuge for ships traveling between Boston and New York during bad weather, the breakwaters also protected the breach way from the full force of the sea.

Finally, in the 1930's, the State of Rhode Island dredged an anchorage basin just inside the breach way and built wharves to provide the Village of Galilee with a harbor for large, ocean-going fishing vessels. Each year, more than ten million pounds of fish and shellfish are processed in Galilee and trucked to markets along the east coast.

During World War II, Point Judith became a key installation in the country's shore defense network. Huge sixteen inch guns were located in the area now known as Fisherman's Memorial State Park to protect the west side of Narragansett Bay. Smaller fortifications were located along the shore line. Some of these installations, now abandoned, can still be found along the shoreline. Today, Point Judith is home to shops, beaches, charter fishing boats, a fleet of commercial fishing and lobster boats and, of course, seafood restaurants.

Government

Town: The Town operates under a municipal charter which provides for a five-member elected Town Council, serving concurrent two-year terms. The Council is responsible for enacting local legislation and for the appointment of a Town Manager who, as the Town's Chief Executive Officer, is responsible for the execution of laws and administration of the town government. The Town Council is granted powers to enact, amend and repeal ordinances relating to the Town's property, affairs and government as well as the authorization to issue bonds or

notes, except that no bonded indebtedness may be incurred pledging the credit of the Town in excess of 1.5% of the budget in any one fiscal year unless submitted to a vote of the electors at either a general or special election and approved by a majority of the electors voting at said election. The limit currently is \$759,000.

Schools: An elected five-member School Committee serving concurrent two-year terms is responsible for the Town's schools. The School Committee determines all policies affecting the administration, maintenance and operation of the public schools in the Town. The School Committee appoints a Superintendent of Schools who is the school's chief administrative agent. The Committee submits a proposed budget to the Town Council and, once the school budget has been approved, determines the allocation of the amount appropriated. The Narragansett School system provides an educational opportunity for students from pre-kindergarten through 12th grade that includes the Elementary School (Pre-K-4), Narragansett Pier Middle School (5-8) and Narragansett High School (9 -12).

The table below shows student enrollment for the past several years and a projection for 2013.

FISCAL YEAR ENDING JUNE 30	ENROLLMENT
October of each year	
2005	1,680
2006	1,600
2007	1,550
2008	1,488
2009	1,466
2010	1,473
2011	1,489
2012	1,462
Projected	
2013	1,445

Staffing for the schools has been the following:

Year	School Staffing		
	Certified	Non-Certified	Total
2005	188	98	286
2006	172	96	268
2007	169	100	269
2008	167	99	266
2009	163	98	261
2010	166	97	263
2011	166	95	261
2012	163	93	256

The Town provides major public services, which are detailed as follows:

Wastewater Facilities: The Wastewater Division has 19 sewage-pumping stations and approximately 90 miles of sanitary sewers. Service to the southern portion of the Town, including the commercial fishing port of Galilee, is provided at the Town-owned Scarborough Treatment Plant, a 1.4 million-gallon per day (MGD) extended aeration plant. The South Kingstown Regional Treatment Facility provides wastewater treatment for the Pier area and the northern portion of the Town. The Town services 6,388 connections. Account distribution is:

CLASS	TYPE	# OF ACCOUNTS	# OF UNITS
01	Residential	5,833	5,974
02	Apartments	331	1,328
05	Hotel-Motel	6	6
07	Public Use	4	4
10	Commercial	194	381
Total		6,388	7,963

The Wastewater Division operates as an enterprise fund, with all operations funded from user fees and assessments.

Water Facilities: The Water Division is responsible for the conveyance of water for domestic, commercial, industrial and fire protection uses. All water used within the Town's system is purchased from United Water of Rhode Island, a private company, or the Town of North Kingstown.

The Town owns, operates and maintains three water storage tanks, with a combined capacity of 2 million gallons, and approximately eighty-five miles of water mains.

Approximately one-half of the Town's populated area (representing 5,206 accounts) is served by the Town water system, while service to the remaining citizens is provided directly by United Water of Rhode Island. The Water Division operates as an enterprise fund, with all operations funded from user fees and assessments.

Public Works: The Public Works Department includes Highway, Parks Maintenance and Facilities Maintenance and provides a full range of services including street construction and maintenance, snow removal and maintenance of Town property.

Public Safety: Public Safety includes fire prevention, emergency medical rescue, police patrol, investigations, community education and animal control functions.

The Narragansett Police Department consists of 56 full-time police officers and other support personnel including dispatch, animal control and harbor police.

The Narragansett Fire Department has 3 fire stations staffed with 33 full time fire fighters the Chief and Secretary to the Chief.

Employee Relations: The Town had 175 full-time employees while the Schools employed 163 certified and 93 non-certified employees for a total of 256 as of June 30, 2011.

Following is the status of union contracts for municipal and school employees:

BARGAINING GROUP	TERM & EXPIRATION
Fire Department	4 year contract expires June 30, 2014
Municipal Middle Management	3 year contract expires June 30, 2014
Police Department	3 year contract expires June 30, 2013
Public Works & Municipal Clerical	3 year contract expires June 30, 2014
School Teachers	3 year contract expires August 31, 2012 (in negotiation)
School Non-Certified	3 year contract expires June 30, 2014

Major economic sectors within the Town include retail industries, service industries, fishing and government

Principal taxpayers include the following as of December 31, 2011:

Marvin Poer & Co.-Salt Pond Shopping Center-Retail Bus.	\$25,258,500
The Dunes Club-Private Beach Club	\$10,712,600
Point Judith Country Club-Private Golf Club	\$ 7,688,200
GP Pier Retail, LLC-Retail Shopping Center	\$ 7,570,300
Narragansett Electric Company-Electric Utility	\$ 7,066,560
Recreation Partners I-Hotel/Restaurant	\$ 6,534,900
Terrance J. Murray, et al-Private residence	\$ 6,224,300
JDL Family Limited Partnership-Shopping Plaza	\$ 6,080,700
United Water RI-Water Utility	\$ 5,819,150
Beachwood Preservation Assoc.-Senior Apartments	\$ 4,153,600

The principal taxpayers account for \$87,108,810 of the total net assessed values of \$4,764,166,250, or 1.83%.

Long-term Financial Planning

Long-term financial planning is driven by four major concerns that must be addressed in FY 2012-13 and beyond.

First, the partnership with the State has deteriorated over the past few years. Budget deficits at the state level have reduced the flow of financial resources to municipalities to a trickle. General Revenue sharing was cut by 50% - \$678,178 was promised and \$339,089 was withheld by the State in FY 2009 and has been eliminated in its entirety since FY 2010.

A planned phase-out of the motor vehicle personal property tax was enacted in 2000. The plan provided for the State to exempt an increasing level of valuation until the entire tax was eliminated with the loss of tax revenue to be offset by a reimbursement from the State. The reduction to the average retail value of vehicles assessed in the Town has been locked at \$6,000 since FY 2007. The General Assembly in adopting the 2010 state budget eliminated 50% of the FY 2010 reimbursement and has eliminated the grant entirely for FY 2011. General Education Aid has also been impacted by state actions. Such changes lead to uncertainty when planning future budgets. One bright spot has been the enactment of a local aid distribution formula for educational assistance.

Second, funding for current and future beneficiaries of the Town's Pension Fund must be increased in a systematic manner to build up fund reserves and reduce the unfunded liability. The downturn in the economy severely reduced pension reserves in the first half of 2009 while improving conditions restored much of this loss in later quarters. The Fund was about 70% funded whereas now it is just over 60%. To address this, the Town increased the rate of the employer's contribution from 11.5% to 12.5% in 2009, from 12.5% to 13.5% for FY2010 and to 16% for FY2011. The 16% is continued in FY 2013. Fire personnel went from 8.5% to 9% percent in an arbitrated settlement. The FY2013 budget document continues the Pension Fund budget and has quantified the Town's "other post employment benefits" (OPEB) and recognizes that the over \$70 million unfunded liability for benefits for current and future retirees must be addressed.

The FY2011 budget contained a 6% assessment applied to all full-time wages with these funds flowing to an OPEB Trust Fund which was created in August 2011. FY2012-2013 continues this level of funding. All employee groups will be asked to contribute to the OPEB fund when the next collective bargaining negotiations take place. It is anticipated that approximately \$500,000 will be set aside in both years. Compared to the unfunded liability, this is a modest beginning. The OPEB budget has been continued in this year's budget document.

Going forward, the Town realizes that the employer's pension contribution may have to increase over the next few years over the 22% of applicable wages that the FY2012 budget provides for. OPEB contributions will need increase in a similar manner over the 8.56% in the Fy2013 Budget. To sustain both the Pension Fund and to meet OPEB needs will require a combined contribution rate in excess of the 31% of applicable wages budgeted for FY2013, a rate that will impact future spending considerations. Recent improvements to investments will help the funded status of the pension plan, if the current levels are sustained.

Fourth, the Town's undesignated fund balance must be increased. The Town has a policy of maintaining an Unreserved General Fund Balance that is equal to 7% to 10% of the General Fund budget.

The following table shows the history of Unreserved General Fund Balances with June 30, 2011 as the "high water mark" in terms of percentage of General Fund budget.

FISCAL YEAR ENDING	UNDESIGNATED & UNRESERVED FUND BALANCE	% OF THE GENERAL FUND BUDGET
June 30, 2002	\$3,396,845	9.7%
June 30, 2003	3,032,001	8.2%
June 30, 2004	2,690,895	7.6%
June 30, 2005	3,005,784	7.5%
June 30, 2006	3,088,227	7.5%
June 30, 2007	2,755,351	6.4%
June 30, 2008	1,611,116	3.6%
June 30, 2009	1,883,690	4.0%
June 30, 2010	3,540,561	7.1%
June 30, 2011	6,353,269	12.6%

Note: The June 30, 2011 fund balance contains \$442,006 in OPEB Funds that were reclassified by the Town's Auditors back to the operating departments..

The sum of \$1,371,784 was appropriated to the FY 2009 fiscal year. For 2010, only \$148,171 was appropriated but none was expended. There was no fund balance appropriated to the FY 2011 or the FY 2012 Budgets when they were adopted. Fund balance of \$728,256 was appropriated during the year to the FY 2012 budget, \$286,250 to cover commitments outstanding as of June 30th and \$442,006 for OPEB contributions that the Auditor's had backed out of FY 2011 expenses since the OPEB Trust Fund had not been created as of June 30, 2011.

The FY 2013 Budget contains \$80,000 to begin planning for major improvements to the Public Safety Complex on Caswell Street. An additional \$1,450,000 is planned to be appropriated to the FY 2014 Budget for repairs to the Public Safety Complex. Future budgets will not appropriate any fund balance if the use of fund balance results in lowering the fund balance to less than 8%.

It should be noted that the School Fund had a fund balance of \$4,931,610 as of June 30, 2011. While the schools appropriated \$693,000 to the FY2011 budget, FY 2011 ended with a surplus of \$812,074. The sum of \$600,911 was appropriated to the FY2012 budget and the schools propose to appropriate \$700,000 to the 2012-13 Budget. This will leave \$3,630,699 in fund balance as of July 1, 2012.

The schools capital projects fund balance was \$729,013 as of June 30, 2011.

ACCOUNTING INFORMATION

AND

BUDGET INFORMATION

ACCOUNTING INFORMATION AND BUDGET PROCESS

The Town's financial statements comprise three components:

1. Government-wide financial statements: The *government-wide financial statements* are designed to provide a broad overview of the Town's finances, in a manner similar to a private-sector business.
 - a. *Statement of Net Assets*: This statement presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets may serve as a useful indicator of an improving or deteriorating financial position.
 - b. *Statement of Activities*: This statement presents information showing how the government's net assets changed during a reporting period. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (that is uncollected taxes and earned but unused personal leaves).
 - c. Both of the government-wide financial statements distinguish functions of the Town of Narragansett that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include finance and administration, education, public safety, public works & highway, community development and parks & recreation. The business-type activities of the Town include water, sewer and beach operations.
2. Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities of objectives. The Town of Narragansett, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town may be divided into three categories: governmental funds, proprietary funds and fiduciary funds.
 - a. *Governmental Funds*: *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This information may assist in evaluating the Town's near-term financing requirements

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. Thus, the long-term impact of the government's near-term financing decisions becomes apparent. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains seventeen separate and individual governmental funds. Funds are classified as "major" and "non-major" funds. Data from major governmental funds is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance. Data from the non-major funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* found in the Town's annual audit.

The governmental funds are as follows:

- 1) General Fund
- 2) School Fund
- 3) Internal Service Fund (Vehicle Maintenance)
- 4) Community Development Fund
- 5) Debt Service Fund
- 6) Major Maintenance and Non-Capitalization Fund
- 7) Capital Projects Fund
- 8) Vehicle Maintenance Fund
- 9) Water Fund
- 10) Wastewater Treatment Fund
- 11) Beach Fund
- 12) Trust & Agency Funds
- 13) Library Fund
- 14) Special Revenue Funds
- 15) Pension Fund
- 16) Other Post-Employment Benefits Fund (OPEB)
- 17) Grants Fund

Other Operations for which a budget is prepared

- 18) Galilee Landing Fund
- 19) Keeney Bungalow
- 20) The Towers
- 21) Sunset Farm

The Town adopts annual budgets for the General Fund, School Operating and Capital Funds, Internal Services Fund, Debt Service, Capital Improvements, Major Maintenance and Non-Capitalization, the three Enterprise Funds - Water, Wastewater and the Beach, the Library and Kinney Bungalow, Sunset Farm, Galilee Landing, The Towers, Pensions and OPEB.

- b. *Proprietary Funds*: The Town of Narragansett maintains three different types of proprietary funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its Water, Wastewater and Beach operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the Town's various functions. The Town uses an internal service fund to account for the repair and maintenance of its fleet of vehicles since this service predominantly benefits *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Fleet Maintenance, Water, Wastewater and Beach operations, all of which are considered to be major funds in the Town of Narragansett.

- c. *Fiduciary Funds*: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Budget Preparation and Adoption

The annual budget is prepared by the Town Manager for submission to the Council at least 45 days prior to the commencement of the next fiscal year. The Council shall hold 2 or more public hearings on the entire budget. The Town's fiscal year shall run from July 1 through June 30th. The budget shall provide a complete financial plan of all town funds and activities for the ensuing year, together with a general summary of its content and showing in detail all estimated income, the proposed property tax levy and all proposed expenditures arranged to show comparative data for the current year and the

preceding year. Proposed expenditures cannot exceed estimated income plus available fund balances.

The Town Council must adopt the budget ordinances before the start of the new fiscal year.

A six year capital budget must be submitted to the Council no later than March 1 of the current fiscal year. The capital budget shall include a general summary, a list of all capital projects and expenditures proposed to be undertaken in the six year period together with cost estimates and time tables and the method of financing capital expenditures.

The Town Council must adopt the capital improvement plan on or before July 1st.

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GENERAL FUND SUMMARIES

AND

ANALYSES

SUMMARY OF THE 2012-13 GENERAL FUND BUDGET

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
REVENUES								
CURRENT PROPERTY TAXES	41,599,623	43,769,202	43,768,332	44,168,332	44,118,433	-49,899	-0.11%	87.60%
PRIOR YEAR TAXES	635,449	588,480	709,900	601,000	601,000	0	0.00%	1.19%
TOTAL PROPERTY TAXES	42,235,072	44,357,682	44,478,232	44,769,332	44,719,433	-49,899	-0.11%	88.79%
INVESTMENT & INTERST INC	691,179	388,682	271,700	305,000	305,000	0	0.00%	0.61%
INTERGOVERNMENTAL	2,466,573	1,680,325	1,559,219	1,632,463	1,625,293	-7,170	-0.44%	3.23%
PILOT PAYMENTS	295,675	318,081	345,243	346,382	354,342	7,960	2.30%	0.70%
INTERFUND REVENUES	641,989	656,467	700,491	656,167	700,491	44,324	6.75%	1.39%
TOTAL INTERFUND	937,664	974,548	1,045,734	1,002,549	1,054,833	52,284	5.22%	2.09%
LICENSES & PERMITS	455,978	462,262	638,275	488,750	488,275	-475	-0.10%	0.97%
FINES & FORFEITURES	292,754	343,979	323,550	325,800	325,800	0	0.00%	0.65%
DEPT & MISC REVENUES	1,213,747	1,933,235	2,139,834	2,131,989	1,612,198	-519,791	-24.38%	3.20%
PARKS & REC	138,251	118,704	151,705	153,075	153,075	0	0.00%	0.30%
FUND BALANCE	0	0	0	728,256	80,000	-648,256	-89.01%	0.16%
TOTAL REVENUES	48,431,218	50,259,417	50,608,249	51,537,214	50,363,907	-1,173,307	-2.28%	100.00%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
EXPENDITURES								
ADMIN & FINANCE	2,280,084	2,404,277	2,765,957	3,097,426	2,581,202	-516,223	-16.67%	5.13%
PUBLIC SAFETY	10,332,587	10,381,477	10,970,745	10,862,204	10,977,315	115,112	1.06%	21.80%
PUBLIC WORKS	3,143,370	3,008,732	3,122,774	3,090,090	3,452,584	362,494	11.73%	6.86%
DEVELOP & PLANNING	674,920	725,428	704,036	717,674	757,258	39,584	5.52%	1.50%
BDS & COMMISSIONS	27,142	27,253	44,057	36,352	35,650	-702	-1.93%	0.07%
PARKS & REC	608,499	596,540	634,549	686,524	624,897	-61,627	-8.98%	1.24%
TOTAL OPER DEPTS	17,066,602	17,143,707	18,242,118	18,490,269	18,428,906	-61,363	-0.33%	36.59%
NON-DEPARTMENTAL	126,563	339,317	343,290	429,697	273,209	-156,488	-36.42%	0.54%
TRANSFERS	6,328,932	6,196,368	6,847,931	7,115,914	6,951,267	-164,647	-2.31%	13.80%
TOTAL	23,522,097	23,679,392	25,433,339	26,035,880	25,653,382	-382,498	-1.47%	50.94%
EDUCATION	23,659,310	24,277,345	24,277,345	24,277,345	24,277,345	0	0.00%	48.20%
CONTINGENCY	0	0	897,565	0	433,180	433,180	100.00%	0.86%
TOTAL GENERAL FUND	47,181,407	47,956,737	50,608,249	50,313,225	50,363,907	50,682	0.10%	100.00%
EXCESS REVENUES/EXP	1,249,811	2,302,680	0	1,223,989	0			

Town of Narragansett
FY 2012 - 2013 ADOPTED REVENUES

Account	Description	2010 ACTUAL	2011 ACTUAL	2011-12 ADOPTED	YEAR END PROJECTED	BUDGET 2012-13	INCREASE/ DECREASE	PERCENT CHANGE	PERCENT OF TOTL
GENERAL PROPERTY TAXES									
01.999.9001	Current Year Collections	41,599,623	43,769,202	43,768,332	44,168,332	44,118,433	-49,899	-0.11%	87.60%
01.999.9002	Prior Year Collections	635,449	568,480	709,900	601,000	601,000	0	0.0%	1.19%
TOTAL TAX COLLECTIONS		42,235,072	44,337,682	44,478,232	44,769,332	44,719,433	-49,899	-0.11%	88.79%
INVESTMENT & INTEREST INCOME									
01.999.9003	Interest on Delinquent Taxes	602,203	242,018	161,700	195,000	195,000	0	0.0%	0.39%
01.999.9033	Earnings from Investments	8,976	146,664	110,000	110,000	110,000	0	0.0%	0.22%
TOTAL INVEST & INT INC.		611,179	388,682	271,700	305,000	305,000	0	0.0%	0.61%
INTERGOVERNMENTAL									
01.999.9005	State-Share of Recycling Rev	0	5,822	5,822	0	0	0	0.0%	0.00%
01.999.9006	Motor Vehicle Phase-Out	1,041,634	93,753	97,870	93,754	93,754	0	0.0%	0.19%
01.999.9007	Storm Damage	0	51,251	0	106,035	0	-106,035	-100.0%	0.00%
01.999.9007	Police Overtime Grants	0	14,359	6,000	12,000	12,000	0	0.0%	0.02%
01.999.9012	Fed PILOT/ Revenue Sharing	7,322	58,775	0	35,000	35,000	0	0.0%	0.07%
01.999.9013	Share of Beach Parking Fees	228,541	258,588	258,588	159,635	258,500	98,865	61.9%	0.51%
01.999.9014	Share of Telephone Tax	177,144	178,600	159,103	159,103	159,103	0	0.0%	0.32%
01.999.9015	Share of Hotel Tax	67,469	76,780	71,800	111,446	111,446	0	0.0%	0.22%
01.999.9016	Share of Meal Tax	457,773	455,393	473,046	468,500	468,500	0	0.0%	0.93%
01.999.9017	School Building Grants	486,690	487,004	486,990	486,990	486,990	0	0.0%	0.97%
TOTAL STATE AID		2,466,573	1,680,325	1,559,219	1,632,463	1,625,293	-7,170	-0.4%	3.23%
PILOT PAYMENTS									
01.999.9025	Beach Fund	159,956	159,956	187,118	187,118	191,796	4,678	2.5%	0.38%
01.999.9026	Housing Authority	3,059	1,310	1,310	1,310	1,310	0	0.0%	0.00%
01.999.9028	Water Fund	24,326	28,461	28,461	29,600	29,173	-427	-1.4%	0.06%
01.999.9029	Wastewater Fund	108,334	128,354	128,354	128,354	131,563	3,209	2.5%	0.26%
01.999.9030	Charter School	0	0	0	0	500	500	100.0%	0.00%
TOTAL PILOT PAYMENTS		295,675	318,081	345,243	346,382	354,342	7,960	2.3%	0.70%
INTERFUND REVENUES									
01.999.9051	Water Fund: Admin Assessm	118,691	135,038	139,089	135,038	139,089	4,051	3.0%	0.28%
01.999.9052	Wastewater Fund: Admin Ass	417,761	415,592	428,060	415,592	428,060	12,468	3.0%	0.85%
01.999.9053	Beach Fund: Admin Assessm	105,537	105,537	133,342	105,537	133,342	27,805	26.3%	0.26%
01.999.9097	Pension Fund	0	0	0	0	0	0	0.0%	0.00%
TOTAL INTERFUND PAYMEI		641,989	656,167	700,491	656,167	700,491	44,324	6.8%	1.39%
TOTAL PILOT & INTERFUND		937,664	974,248	1,045,734	1,002,549	1,054,833	52,284	5.2%	2.09%
LICENSES AND PERMITS									
01.999.9023	Inspect Services-Building Per	235,896	249,172	260,500	260,500	260,500	0	0.0%	0.52%
01.999.9024	Har Master: Rental of Mooring	63,084	58,843	65,500	65,500	65,500	0	0.0%	0.13%
01.999.9027	Plan Board: Variance & Excep	7,290	8,909	12,500	12,500	12,500	0	0.0%	0.02%
01.999.9043	Fire: Fire Alarm Inspection Fe	7,103	6,792	5,125	5,600	5,125	-475	-8.5%	0.01%
01.999.9046	Public Works: Road Open Per	1,100	1,050	1,550	1,550	1,550	0	0.0%	0.00%
01.999.9047	Police: VIN Inspection Fees	2,400	1,391	3,100	3,100	3,100	0	0.0%	0.01%
01.999.9831	Inspect Ser-Rental Registratio	139,105	136,105	290,000	140,000	140,000	0	0.0%	0.28%
TOTAL LICENSES & PERMIT		455,978	462,262	638,275	488,750	488,275	-475	-0.1%	0.97%

	2010 ACTUAL	2011 ACTUAL	2011-12 ADOPTED	YEAR END PROJECTED	BUDGET 2012-13	INCREASE/ DECREASE	PERCENT CHANGE	PERCENT OF TOTL	
FINES & FORFEITURES									
01.999.9021	Police: Fees & Fines	12,444	10,478	10,300	10,300	10,300	0	0.0%	0.02%
01.999.9071	Municipal Court: Fines & Fees	280,310	333,501	313,250	315,500	315,500	0	0.0%	0.63%
TOTAL FINES & FORFEITURES		292,754	343,979	323,550	325,800	325,800	0	0.0%	0.65%

MISCELLANEOUS REVENUES									
01.999.9022	Police: Finger Print Receipts	0	1,120	650	1,925	2,100	175	9.1%	0.00%
01.999.9030	Town Clerk: General Receipts	547,272	602,528	595,000	595,000	595,000	0	0.0%	1.18%
01.999.9031	Town Clerk: Alcohol Beverage	33,755	34,353	35,000	35,000	35,000	0	0.0%	0.07%
01.999.9039	Police: Special Detail Receipts	296,985	248,398	150,000	125,500	125,500	0	0.0%	0.25%
01.999.9041	Cellular Tower Rents	0	215,657	258,864	258,864	188,154	-70,710	-27.3%	0.37%
01.999.9050	Other or Miscellaneous Recei	33,174	37,122	41,000	41,000	41,000	0	0.0%	0.08%
01.999.9067	Fire: Emergency Medical Serv	248,767	331,364	364,730	385,700	410,700	25,000	6.5%	0.82%
01.999.9068	Retained Claims	0	0	0	7,256	8,000	744	10.3%	0.02%
01.999.9070	Federal Forfeiture Funds	0	0	25,000	0	0	0	0.0%	0.00%
01.999.9072	Fire: Miscellaneous Receipts	4	4,058	1,200	3,510	3,510	0	0.0%	0.01%
01.999.9073	Fire-Special Overtime Reimb	27,900	0	2,670	2,670	2,670	0	0.0%	0.01%
01.999.9074	Sale of Surplus Property	0	18,500	5,000	5,000	5,000	0	0.0%	0.01%
01.999.9077	Police: Miscellaneous Receipt	0	7,758	6,550	6,550	6,550	0	0.0%	0.01%
01.999.9078	Police-Beach & Parking Patrol	0	0	41,950	0	0	0	0.0%	0.00%
01.999.9079	Police-Special Overtime Reim	0	6,541	11,320	11,320	11,320	0	0.0%	0.02%
01.999.9098	West Bay Hlth: Withdraw Surp	0	400,000	100,000	100,000	100,000	0	0.0%	0.20%
01.999.9099	West Bay-Dividend Distrib	0	0	0	45,644	45,644	0	0.0%	0.09%
01.999.9113	Return of Dental Ins. Premiurr	0	11,586	0	11,500	11,500	0	0.0%	0.02%
01.999.9507	Concessions	0	0	0	1,050	1,050	0	0.0%	0.00%
01.999.9797	From Galilee Landing Fund	0	0	475,000	475,000	0	-475,000	-100.0%	0.00%
01.999.9846	Fire Marshal's Plan Reviews	25,890	14,250	25,900	19,500	19,500	0	0.0%	0.04%
TOTAL MISC RECEIPTS		1,213,747	1,933,235	2,139,834	2,131,989	1,612,198	-519,791	-24.4%	3.13%

PARKS & RECREATION RECEIPTS									
01.999.9019	Community Center Rents	6,830	8,793	6,830	8,200	8,200	0	0.0%	0.02%
01.999.9032	General Receipts	19,511	9,158	21,250	21,250	21,250	0	0.0%	0.04%
01.999.9103	Basketball Receipts	40,890	38,278	44,075	44,075	44,075	0	0.0%	0.09%
01.999.9108	Workshop Receipts	10,275	14,135	15,500	15,500	15,500	0	0.0%	0.03%
01.999.9110	Soccer Receipts	1,955	1,330	2,050	2,050	2,050	0	0.0%	0.00%
01.999.9816	The Camp	58,790	47,010	62,000	62,000	62,000	0	0.0%	0.12%
TOTAL PARKS & REC		138,251	118,704	151,705	153,075	153,075	0	0.0%	0.30%

OTHER FINANCING SOURCES									
01.999.9000	Fund Balance Approp	0	0	0	728,256	80,000	-648,256	-89.0%	0.16%
TOTAL OTHR FINC SOURCE		0	0	0	728,256	80,000	-648,256	100.0%	0.16%

TOTAL GENERAL FUND RE 48,351,218 50,239,117 50,608,249 51,537,214 50,363,907 -1,173,307 -2.3%

TOWN OF NARRAGANSETT
GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2012 - 2013

SUMMARY ADMINISTRATION AND FINANCE

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
TOWN COUNCIL	134,232	69,528	35,263	41,746	37,776	-3,970	-9.5%	0.08%
TOWN SOLICITOR	103,578	94,071	160,586	100,699	100,749	50	0.0%	0.20%
MUNICIPAL COURT	122,037	149,193	195,457	200,310	204,842	4,532	2.3%	0.41%
BOARD OF CANVASSERS	73,812	93,563	84,512	93,656	129,811	36,156	38.6%	0.26%
TOWN MANAGER	183,863	229,337	248,834	282,953	242,865	-40,088	-14.2%	0.48%
HUMAN RESOURCES	0	80,603	99,804	99,993	107,655	7,662	7.7%	0.21%
FINANCE & PURCHASING	264,990	252,527	282,781	284,598	287,155	2,558	0.9%	0.57%
ACCOUNTING	318,746	360,384	338,673	417,422	372,509	-44,913	-10.8%	0.74%
TAX COLLECTIONS	222,614	241,445	248,917	228,048	237,887	9,839	4.3%	0.47%
TAX ASSESSING	223,516	231,792	454,710	675,160	246,236	-428,924	-63.5%	0.49%
INFORMATION TECHNOLOGY	378,606	342,473	367,141	365,089	303,950	-61,139	-16.7%	0.60%
TOTAL-FINANCE DEPARTMENT	<u>1,408,472</u>	<u>1,428,621</u>	<u>1,692,222</u>	<u>1,970,317</u>	<u>1,447,737</u>	<u>-522,580</u>	<u>-26.5%</u>	<u>2.87%</u>
TOWN CLERK	254,090	259,361	249,279	307,751	309,767	2,015	0.7%	0.62%
TOTAL ADMIN & FINANCE	2,280,084	2,404,277	2,765,957	3,097,426	2,581,202	-516,223	-16.7%	5.13%

SUMMARY PUBLIC SAFETY

POLICE-ADMINISTRATION	5,245,583	4,965,836	949,446	973,636	1,065,608	91,972	9.4%	2.12%
UNIFORMED PATROL	0	0	3,726,939	3,817,638	3,776,271	-41,366	-1.1%	7.50%
INVESTIGATIONS	0	0	771,246	743,548	745,428	1,880	0.3%	1.48%
ANIMAL CONTROL	136,249	134,467	161,750	173,335	179,666	6,331	3.7%	0.36%
HARBOR MASTER	42,603	35,172	46,112	46,807	44,113	-2,694	-5.8%	0.09%
DISPATCHING	763,997	808,949	787,587	796,922	817,038	20,116	2.5%	1.62%
TOTAL POLICE DEPARTMENT	<u>6,188,432</u>	<u>5,944,424</u>	<u>6,443,080</u>	<u>6,551,885</u>	<u>6,628,124</u>	<u>76,239</u>	<u>1.2%</u>	<u>13.16%</u>
FIRE-ADMINISTRATION	4,141,461	4,432,365	297,038	301,627	370,519	68,892	22.8%	0.74%
FIRE OPERATIONS	0	0	4,097,195	3,860,921	3,839,338	-21,584	-0.6%	7.62%
FIRE PREVENTION	0	0	129,942	134,885	129,050	-5,835	-4.3%	0.26%
TOTAL FIRE DEPARTMENT	<u>4,141,461</u>	<u>4,432,365</u>	<u>4,524,175</u>	<u>4,297,434</u>	<u>4,338,907</u>	<u>41,473</u>	<u>1.0%</u>	<u>8.62%</u>
EMERGENCY MANAGEMENT	2,694	4,688	3,490	12,885	10,285	-2,600	-25.3%	0.02%
TOTAL PUBLIC SAFETY	10,332,587	10,381,477	10,970,745	10,862,204	10,977,315	115,112	1.1%	21.80%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
SUMMARY PUBLIC WORKS AND ENGINEERING								
ADMINISTRATION	288,063	302,715	326,504	319,406	325,422	6,016	1.9%	0.65%
FACILITIES MAINTENANCE	196,939	198,089	210,992	215,272	211,413	-3,859	-1.8%	0.42%
HIGHWAY MAINTENANCE	1,819,168	1,668,936	1,748,878	1,697,018	1,936,814	239,796	14.1%	3.85%
PARKS MAINTENANCE	588,336	611,522	606,238	656,216	743,003	86,787	13.2%	1.48%
TOTAL PUBLIC WORKS	2,892,506	2,781,262	2,892,612	2,887,912	3,216,652	328,740	11.4%	6.39%
ENGINEERING	250,864	227,470	230,162	202,178	235,931	33,753	16.7%	0.47%
TOTAL PUB WKS & ENGINEER	3,143,370	3,008,732	3,122,774	3,090,090	3,452,584	362,494	11.7%	6.86%

SUMMARY DEVELOPMENT AND PLANNING								
COMMUNITY DEVELOPMENT	344,772	374,534	318,016	336,290	368,542	32,252	9.6%	0.73%
INSPECTIONAL SERVICES	330,148	350,894	386,020	381,384	388,716	7,332	1.9%	0.77%
TOTAL DEVELOP & PLANNING	674,920	725,428	704,036	717,674	757,258	39,584	5.5%	1.50%

SUMMARY BOARDS AND COMMISSIONS								
CONSERVATION	174	332	3,133	1,886	1,595	-291	-15.4%	0.00%
ZONING BD OF APPEALS	12,825	9,875	13,921	11,385	11,191	-194	-1.7%	0.02%
CONSERVATION COMM	332	354	1,264	767	768	1	0.2%	0.00%
PLANNING BOARD	3,412	3,406	8,357	6,068	5,973	-95	-1.6%	0.01%
PENSION BOARD	10,207	13,257	16,257	16,118	16,123	5	0.0%	0.03%
TREE BOARD	192	29	1,125	128	0	-128	0.0%	0.00%
TOTAL BDS AND COMMSIONS	27,142	27,253	44,057	36,352	35,650	-702	-1.9%	0.07%

SUMMARY PARKS AND RECREATION								
ADMINISTRATION	154,680	135,802	135,150	166,518	211,648	45,131	0	0.42%
RECREATION PROGRAMS	453,819	460,738	499,399	520,006	413,249	-106,757	-20.5%	0.82%
TOTAL PARKS & RECREATION	608,499	596,540	634,549	686,524	624,897	-61,627	-9.0%	1.24%
TOTL OPERATING DEPRTMNT	17,066,602	17,143,707	18,242,118	18,490,269	18,428,906	-61,363	-0.3%	36.59%

NON-DEPARTMENTAL	126,563	339,317	343,290	429,697	273,209	-156,488	-36.4%	0.54%
TRANSFERS TO OTHER FUND:	6,328,932	6,196,368	6,847,931	7,115,914	6,951,267	-164,647	-2.3%	13.80%
EDUCATION	23,659,310	24,277,345	24,277,345	24,277,345	24,277,345	0	0.0%	48.20%
CONTINGENCY	0	0	897,565	0	433,180	433,180	0.0%	0.86%
TOTAL BUDGET	47,181,407	47,956,737	50,608,249	50,313,225	50,363,907	50,682	0.1%	

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PROJTD	PERCENT VARIANCE	PERCENT OF TOTAL
GENERAL FUND SUMMARY - BY OBJECTS OF EXPENDITURE								
Regis. Wages	7,215,870	7,245,541	7,431,258	7,374,797	7,754,370	379,573	5.1%	15.40%
Regis. Wages	41,381	51,844	51,744	78,019	51,095	3,979	6.1%	0.16%
Regis. Wages	419,545	395,910	430,580	450,199	401,414	-48,785	-10.8%	0.80%
Overtime Wages	1,219,555	1,403,820	1,438,258	1,290,915	1,222,803	-68,112	-5.3%	2.43%
Unempl.	268,654	268,349	308,955	289,091	279,052	-9,039	-3.1%	0.58%
Wages Mat. Rel. G.	376,045	374,360	374,834	600,258	454,098	-146,160	-23.8%	0.92%
Wages P.	253,572	254,954	258,047	258,198	269,384	11,186	12.1%	0.57%
Wages Day Care	253,561	163,522	50,825	75,825	55,000	-20,825	-27.4%	0.11%
GRD PERSONNEL	131,235	221,487	175,731	178,185	189,425	11,240	4.0%	0.34%
Contract Employee	5,873	27,412	33,281	28,014	59,524	31,510	117.7%	0.11%
Ret. Taxes	12,336,439	10,584,189	10,728,350	10,910,500	10,774,233	-136,267	-1.0%	0
Person. Contribution	1,035,852	1,273,287	1,309,879	1,292,843	1,359,773	66,930	5.1%	2.70%
Wages Reserve	9,870	10,916	16,817	21,535	21,535	0	0.0%	0.04%
Group Safety	545,548	573,325	593,077	558,758	569,072	10,314	1.4%	1.32%
Medical & V. Safety	193,442	189,495	155,073	183,552	156,774	-26,778	-1.4%	0.31%
Unemployment Comp.	25,012	20,895	0	15,150	0	-15,150	0.0%	0.00%
GRD PEN EXPEN	0	0	445,477	442,488	455,290	12,802	5.2%	0.93%
Wages Insurance	85,409	91,582	87,414	82,783	85,971	3,188	3.9%	0.17%
Wages Insurance	7,077,474	7,229,585	7,244,360	7,198,354	7,201,705	3,351	3.7%	2.36%
Wages Other	34,135	32,429	32,823	31,655	32,851	1,196	3.1%	0.07%
Wages Other	147,235	159,804	174,329	127,647	140,412	12,765	10.0%	0.28%
Total Fringe Benefits	3,433,573	3,537,591	4,050,555	3,982,835	4,118,354	135,519	3.7%	5.20%
TOTAL PERSONNEL	13,231,312	14,162,580	14,788,228	14,593,455	14,932,617	339,162	2.1%	28.59%
OPERATING EXPEN	7,171,735	2,878,494	3,789,044	3,524,303	3,458,089	-66,214	-2.5%	5.65%
EQUIPMENT	51,554	77,253	61,795	72,481	70,200	-2,281	-3.1%	0.14%
TOTAL OPER DEPT.	7,065,902	2,743,707	3,643,116	3,440,209	3,428,906	-12,303	-0.3%	38.58%
NON DEPT EXPEN	78,593	319,317	343,290	429,897	273,209	-156,688	-36.4%	0.54%
TRANSFERS								
TRANS. TO GEN FUN	950,000	1,073,978	789,000	789,000	637,000	-152,000	-17.2%	1.26%
TRANS. TO GEN FUN	0	0	595,950	595,950	595,950	0	100.0%	1.26%
TRANS. TO GEN FUN	1,222,333	1,322,585	1,322,585	1,322,585	1,322,585	0	0.0%	2.83%
TRANS. TO GEN FUN	0	0	250,000	250,000	250,000	0	100.0%	0.40%
PERSON. EXPEN	0	0	250,108	250,108	590,216	340,108	100.0%	1.11%
DEPT SERVICE FUN	2,378,848	2,529,015	2,520,231	2,526,140	2,305,209	-220,931	-8.0%	4.55%
PER. PLAN 1092	120,000	120,000	102,200	102,200	102,200	0	0.0%	0.20%
PER. PLAN 1092	170,830	353,153	250,325	29,323	230,375	-131,550	-132.4%	0.48%
TRANS. TO LIBRARY	538,033	545,589	545,559	545,559	545,559	0	0.0%	1.09%
GRD TRANSFERS	50,000	231,000	279,000	279,000	50,000	-229,000	-82.1%	0.10%
TOTAL TRANSFERS	4,325,232	5,197,359	5,647,231	7,115,914	6,951,287	-164,627	-2.3%	13.83%
EDUCATION	23,597,310	24,277,345	24,277,345	24,277,345	24,277,345	0	0.0%	48.20%
CONTINGENCY FUND	0	0	637,585	0	433,180	433,180	100.0%	0.89%
TOTAL GENL FUND	47,181,407	47,959,737	50,501,249	50,113,225	50,263,907	150,682	0.1%	

DETAIL OF EXPENDITURES		ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
		2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
TOWN COUNCIL 01-100								
0102	Part-time Wages	16,180	16,115	16,440	16,440	18,540	2,100	12.77%
0111	Social Security	1,003	999	1,020	1,020	1,020	0	0.00%
0112	Medicare	235	234	238	238	238	0	0.00%
0122	Dental Insurance	407	448	450	450	450	0	0.00%
0123	Health Insurance	6,312	6,312	6,500	6,500	6,500	0	0.00%
0124	Life Insurance	122	115	135	135	135	0	0.00%
0125	Workers Compensati	140	133	66	73	80	7	10.00%
	Total Personal Service	24,399	24,356	24,849	24,856	26,963	2,107	8.48%
0201	Professional Services	385	0	1,125	1,125	1,125	0	0.00%
0203	Legal Services	107,514	31,076	0	6,200	0	-6,200	0.00%
0220	General Insurance	1,171	1,424	1,424	1,700	1,822	122	7.20%
0305	Office Supplies	353	386	500	500	500	0	0.00%
0308	Advertising & Promoti	57	0	50	50	50	0	0.00%
0310	Conf-Meetings & Due	353	6,513	7,315	7,315	7,315	0	0.00%
0311	Business Travel	0	168	0	0	0	0	0.00%
	Total Operating Expe	109,833	39,567	10,414	16,890	10,812	-6,078	-35.98%
	Equipment	0	5,605	0	0	0	0	0.00%
	TOTAL-TOWN COUN	134,232	69,528	35,263	41,746	37,776	-3,970	-9.51%

TOWN SOLICITOR 01-110

0201	Professional Services	103,096	93,486	100,000	100,000	100,000	0	0.00%
0203	Arbitration Counsel	0	0	60,000	0	0	0	0.00%
0220	General Insurance	482	585	586	699	749	50	7.20%
	TOTAL-TWN SOLICI	103,578	94,071	160,586	100,699	100,749	50	0.05%

	ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
MUNICIPAL COURT 01-115	2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
0101 Regular Wages	55,373	66,665	72,240	73,298	74,500	1,202	1.64%
0102 Part-time Wages	0	5,530	18,200	18,200	20,800	2,600	14.29%
0104 Overtime Wages	6,189	4,991	4,700	4,700	4,700	0	0.00%
0105 Longevity	1,111	1,172	1,613	1,558	1,606	48	3.08%
0106 Waive Med Ins-Un Sit	1,983	2,710	2,750	2,833	2,750	-83	-2.93%
0110 Pension Contributions	5,179	9,074	11,816	11,977	12,177	200	1.67%
0111 Social Security	4,235	5,318	6,169	6,237	6,470	234	3.74%
0112 Medicare	994	1,244	1,443	1,459	1,513	55	3.74%
0115 Unemployment Comp	5,192	0	0	0	0	0	0.00%
0119 Post Employ Benefits	0	0	4,334	4,398	4,470	72	1.64%
0122 Dental Insurance	1,175	1,761	2,429	1,789	1,789	0	0.00%
0123 Health Insurance	17,136	23,015	33,306	32,375	32,375	0	0.00%
0124 Life Insurance	128	258	462	462	462	0	0.00%
0125 Workers Comp	609	575	375	417	459	42	10.00%
0190 Court Security- Police	4,200	4,791	6,000	6,000	6,000	0	0.00%
Total Personal Service	103,504	127,104	165,837	165,702	170,071	4,369	2.64%
0201 Park Ticket Collect Fe	0	0	0	4,872	5,000	128	2.63%
0202 Witness Fees	0	0	50	50	50	0	0.00%
0203 Legal Services	5,724	5,706	5,500	5,500	5,500	0	0.00%
0211 State Fee-Issue Ticke	3,640	4,492	5,000	5,000	5,000	0	0.00%
0217 Telephone	1,353	1,383	1,300	1,300	1,300	0	0.00%
0220 General Insurance	452	549	550	656	703	47	7.20%
0302 Postage/Mailing	554	700	1,000	1,000	1,000	0	0.00%
0303 Printing & Binding	1,828	569	2,180	2,180	3,000	820	37.61%
0304 Copier	430	400	500	500	0	-500	-100.00%
0305 Office Supplies	97	144	1,000	1,000	1,000	0	0.00%
0310 Meeting Expense	0	0	100	100	100	0	0.00%
0311 Licenses/Dues	4,455	4,455	4,890	4,890	5,068	178	3.64%
0312 Publications/Suscriptior	0	57	50	60	50	-10	-16.67%
0320 Upgrade Court Softw	0	0	5,000	5,000	5,000	0	100.00%
Total Operating Expe	18,533	18,455	27,120	32,108	32,771	663	2.07%
0607 Office Equipment	0	3,634	2,500	2,500	2,000	-500	-20.00%
TOTAL MUNICIPAL COURT	122,037	149,193	195,457	200,310	204,842	4,532	2.26%
BOARD OF CANVASSERS 01-120							
0101 Regular Wages	38,919	38,376	40,285	40,877	41,706	829	2.03%
0103 Part-time Payroll	1,908	1,908	2,000	2,000	2,000	0	0.00%
0104 Overtime	2,573	1,114	1,500	1,500	2,500	1,000	66.67%
0105 Longevity	3,441	3,763	4,336	4,006	4,155	149	3.72%
0110 Pension	5,751	7,047	7,139	7,181	7,338	156	2.18%
0111 Social Security	1,946	2,807	2,984	2,627	3,122	495	18.84%
0112 Medicare	602	657	698	614	730	116	18.84%
0119 Post Employ Contribu	0	0	2,417	2,453	2,502	50	2.03%
0122 Dental	1,013	1,136	1,116	962	964	2	0.21%
0123 Health	14,566	14,854	15,303	14,410	14,407	-3	-0.02%
0124 Life	256	236	231	231	231	0	0.00%
0125 Workers Comp	208	196	375	218	240	22	10.00%
0190 Election Workers	0	15,933	0	3,500	34,110	30,610	874.57%
Total Personal Service	71,183	88,027	78,384	80,580	114,006	33,426	41.48%
0201 Prof Serv-Redistrictin	0	0	0	6,000	0	-6,000	-100.00%
0209 Rentals/Leases	0	148	608	608	1,226	618	101.64%
0220 General Insurance	418	509	509	607	651	44	7.20%
0302 Postage/Mailing	1,393	1,695	2,000	2,000	7,264	5,264	263.20%
0303 Printing/Binding	0	723	731	731	1,205	474	64.84%
0305 Office Supplies & Mat	460	1,145	1,710	1,710	1,210	-500	-29.24%
0308 Advertising/Promos	178	219	250	250	600	350	140.00%
0310 Meeting Expense	0	0	50	50	50	0	0.00%
0313 Mileage Reimbursmnt	80	0	210	210	400	190	90.48%
0410 Wker-Food Allowanc	100	1,097	0	850	2,640	1,790	210.59%
0505 Office Equip Maint/Re	0	0	60	60	60	0	0.00%
Total Operating Expe	2,629	5,536	6,128	13,076	15,306	2,230	17.05%
0607 Office Equipment	0	0	0	0	500	500	100.00%
TOTAL-BD CANVAS	73,812	93,563	84,512	93,656	129,811	36,156	38.60%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
OFFICE OF THE TOWN MANAGER							
ADMINISTRATION 01-200							
0101	Regular Wages	117,323	146,584	150,200	151,185	150,474	-711 -0.47%
0103	Temporary Wages	0	0	0	31,925	0	-31,925 -100.00%
0105	Longevity	0	0	0	0	0	0 0.00%
0106	Waive Med Ins-Un Sir	7,597	7,819	3,910	3,923	0	-3,923 -100.00%
0110	Pension Contributions	14,974	18,504	24,032	24,190	24,076	-114 -0.47%
0111	Social Security	8,094	10,480	9,312	11,596	9,329	-2,267 -19.55%
0112	Medicare	1,893	2,451	2,178	2,712	2,182	-530 -19.55%
0117	Vehicle Allowance	3,284	4,152	4,200	4,200	4,200	0 0.00%
0119	Post Employ Benefits	0	0	9,437	9,071	9,028	-43 -0.47%
0122	Dental Insurance	357	958	1,497	1,045	1,043	-2 -0.19%
0123	Health Insurance	7,624	17,213	20,455	20,436	20,418	-18 -0.09%
0124	Life Insurance	419	473	462	462	462	0 0.00%
0125	Workers Comp	798	753	629	699	769	70 10.00%
	Total Personal Service	162,363	209,387	226,312	261,444	221,981	-39,462 -15.09%
0201	Professional Services	3,050	1,000	3,500	3,500	3,500	0 0.00%
0217	Telephone	3,420	3,298	4,300	3,800	2,700	-1,100 -28.95%
0220	General Insurance	3,324	4,042	4,042	2,909	3,118	209 7.20%
0302	Postage/Mailing	473	844	840	840	1,200	360 42.86%
0304	Printing/Binding & Co	584	760	1,100	1,100	1,100	0 0.00%
0305	Office Supplies	1,207	1,672	1,700	1,700	1,700	0 0.00%
0306	Employee Recruitmer	3,899	0	0	0	0	0 0.00%
0308	Advertising & Promoti	0	840	325	325	325	0 0.00%
0310	Meeting Expense	750	146	1,200	1,200	1,200	0 0.00%
0311	Licenses/Dues	1,760	2,764	1,365	1,365	1,365	0 0.00%
0312	Publictions/Suscptior	82	75	0	500	525	25 5.00%
0313	Mileage Reimbursmnl	0	0	0	120	0	-120 -100.00%
0505	Equip Maint & Repair	138	142	150	150	150	0 0.00%
	Total Operating Expe	18,687	15,583	18,522	17,509	16,883	-626 -3.57%
0607	Office Equipment	2,813	4,367	4,000	4,000	4,000	0 0.00%
	TOTAL-TOWN MANA	183,863	229,337	248,834	282,953	242,865	-40,088 -14.17%
HUMAN RESOURCES 01-215							
0101	Regular Wages	0	45,497	52,624	52,617	52,416	-201 -0.4%
0103	Part-time Payroll	0	0	0	0	0	0 0.0%
0106	Waive Med Ins-Un Sir	0	7,819	8,210	7,287	6,500	-787 -10.8%
0110	Pension Contributions	0	8,677	8,420	8,419	8,387	-32 -0.4%
0111	Social Security	0	3,835	3,772	3,714	3,653	-61 -1.6%
0112	Medicare	0	896	882	869	854	-14 -1.6%
0119	Post Employ Benefits	0	0	3,157	3,157	3,145	-12 -0.4%
0122	Dental Insurance	0	1,095	1,116	472	0	-472 -100.0%
0124	Life Insurance	0	236	231	231	231	0 0.0%
0125	Workers Comp	0	0	221	246	271	25 10.0%
	Total Personal Service	0	68,055	78,633	77,011	75,456	-1,555 -2.0%
0201	Professional Services	0	5,150	5,331	5,331	5,430	99 1.9%
0217	Telephone Service	0	1,089	1,140	1,140	1,300	160 14.0%
0220	General Insurance	0	0	1,605	1,916	2,054	138 7.2%
0302	Postage/Mailing	0	500	500	500	800	300 60.0%
0304	Copier	0	307	500	500	500	0 0.0%
0305	Office Supplies	0	450	500	500	800	300 60.0%
0306	Employee Recruitmer	0	3,047	3,300	4,800	4,000	-800 -16.7%
0311	Licenses & Dues	0	1,394	395	395	415	20 5.1%
0312	Publictions/Subscptic	0	0	150	150	150	0 0.0%
0313	Mileage Reimbursm	0	327	500	500	500	0 0.0%
0315	Good Health Benefit	0	0	6,000	6,000	13,000	7,000 116.7%
0315	Safety & Wellness	0	0	1,000	1,000	2,000	1,000 100.0%
	Total Operating Expe	0	12,264	20,921	22,732	30,949	8,217 36.1%
0607	Office Equipment	0	284	250	250	1,250	1,000 400.0%
	TOTAL-HUM RESOU	0	80,603	99,804	99,993	107,655	7,662 7.7%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
FINANCE & PURCHASING 01-310								
0101	Regular Wages	176,318	167,277	181,846	183,208	1,905	1.0%	
0103	Overtime	0	0	0	0	0	0.0%	
0105	Longevity	3,096	3,416	3,916	3,652	3,654	2	0.1%
0106	Waive Med Ins-Un Sit	16,961	16,968	21,600	21,214	21,600	386	1.8%
0110	Pension	24,357	24,189	29,722	29,898	30,203	305	1.0%
0111	Social Security	12,002	14,498	12,856	12,901	13,043	142	1.1%
0112	Medicare	2,807	3,391	3,007	3,017	3,050	33	1.1%
0118	Unemployment Comp	0	7,431	0	0	0	0	0.0%
0119	Post Employ Contribu	0	0	10,911	10,992	11,107	114	1.0%
0122	Dental	1,014	84	0	0	0	0	0.0%
0123	Health	14,566	1,121	0	0	0	0	0.0%
0124	Life	641	531	693	693	693	0	0.0%
0125	Workers Comp	977	922	747	831	914	83	10.0%
	Total Personal Service	252,739	239,828	265,298	266,406	269,377	2,971	1.1%
0201	Professional Services	2,902	1,016	1,500	1,500	1,500	0	0.0%
0217	Telephone	1,889	1,838	2,100	2,100	2,100	0	0.0%
022	General Insurance	3,008	3,658	3,658	4,367	4,804	437	10.0%
0302	Postage/Mailing	0	0	0	0	0	0	0.0%
0303	Printing/Binding	795	1,846	3,500	3,500	3,500	0	0.0%
0305	Office Supplies & Mat	1,460	984	1,500	1,500	1,500	0	0.0%
0308	Advertising/Promos	45	82	100	100	100	0	0.0%
0310	Meeting Expense	140	75	1,400	1,400	1,400	0	0.0%
0311	Licenses & Dues	1,330	240	1,000	1,000	1,000	0	0.0%
0312	Publications/Suscripti	581	45	400	400	400	0	0.0%
0314	Mileage Reimburseme	101	1,131	975	975	975	0	0.0%
0315	Professional Develop	0	0	850	850	0	-850	0.0%
	Total Operating Expe	12,251	10,915	16,983	17,692	17,279	-413	-2.3%
0607	Office Equipment	0	1,784	500	500	500	0	0.0%
	TOTAL-FIN & PURCH	264,990	252,527	282,781	284,598	287,155	2,558	0.9%
ACCOUNTING 01-320								
0101	Regular Wages	179,156	226,466	186,409	185,149	190,500	5,351	2.9%
0104	Overtime	0	109	0	0	0	0	0.0%
0105	Longevity	11,275	12,300	13,894	9,265	9,476	211	2.3%
0110	Waive Med Ins-Un Sit	21,763	24,343	24,203	61,887	21,777	-40,110	-64.8%
0111	Pension	25,855	31,815	35,921	31,106	31,996	890	2.9%
0112	Social Security	13,098	13,786	13,919	15,891	13,749	-2,142	-13.5%
0118	Medicare	3,063	3,224	3,255	3,716	3,215	-501	-13.5%
0119	Post Employ Contribu	0	0	11,185	11,109	11,430	321	2.9%
0122	Dental	1,538	1,724	1,694	2,116	2,074	-42	-2.0%
0123	Health	22,040	22,477	23,155	31,710	32,422	712	2.2%
0124	Life	897	874	924	916	924	8	0.9%
0125	Workers Comp	1,279	1,207	814	905	996	91	10.0%
	Total Personal Service	279,964	338,325	315,373	353,770	318,559	-35,211	-10.0%
0201	Professional Services	19,642	955	2,500	42,212	32,500	-9,712	-23.0%
0217	Telephone	3,820	4,212	4,000	4,000	4,000	0	0.0%
0220	General Insurance	2,714	3,300	3,300	3,940	3,850	-90	-2.3%
0302	Postage/Mailing	5,227	5,479	5,500	5,500	5,500	0	0.0%
0303	Printing/Binding	3,848	799	3,500	3,500	3,500	0	0.0%
0304	Copier	766	691	2,050	2,050	2,050	0	0.0%
0305	Office Supplies & Mat	1,485	1,208	750	750	750	0	0.0%
0308	Advertising/Promos	0	0	150	150	150	0	0.0%
0310	Meeting Expense	70	0	100	100	100	0	0.0%
0311	Licenses & Dues	50	0	200	200	200	0	0.0%
0312	Publications/Suscripti	353	154	350	350	350	0	0.0%
0313	Mileage Reimbursmnt	482	517	500	500	500	0	0.0%
0505	Equip-Maint & Repair	0	0	400	400	0	-400	-100.0%
	Total Operating Expe	38,457	17,315	23,300	63,652	53,450	-10,202	-16.0%
0607	Office Equipment	325	4,744	0	0	500	500	100.0%
	TOTAL-ACCTNG	318,746	360,384	338,673	417,422	372,509	-44,913	-10.8%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
TAX COLLECTIONS 01-330								
0101	Regular Wages	113,496	119,289	124,236	113,660	124,150	10,490	9.2%
0102	Temporary Wages	468	4,042	0	3,325	0	-3,325	0.0%
0105	Longevity	464	490	1,249	836	891	55	6.6%
0106	Waive Med Ins-Un Sir	7,075	4,295	0	1,172	0	-1,172	-100.0%
0110	Pension	15,473	19,945	20,078	18,319	20,007	1,687	9.2%
0111	Social Security	6,777	7,865	7,780	7,378	7,753	375	5.1%
0112	Medicare	1,585	1,839	1,820	1,725	1,813	88	5.1%
0118	Unemployment Comp	15,696	8,379	0	200	0	-200	0.0%
0119	Other Post Emp Bene	0	0	7,454	6,820	7,449	629	9.2%
0122	Dental	2,652	2,980	2,591	2,159	2,236	77	3.6%
0123	Health	25,794	30,295	35,454	22,575	23,660	1,085	4.8%
0124	Life	641	637	692	648	693	45	6.9%
0125	Workers Comp	911	860	511	568	625	57	10.0%
	Total Personal Service	191,032	200,916	201,865	179,385	189,276	9,891	5.5%
0201	Professional Services	4,759	40	4,150	4,150	4,150	0	0.0%
0217	Telephone	1,675	1,644	1,800	1,800	1,800	0	0.0%
0220	General Insurance	1,363	1,657	1,657	1,978	2,176	198	10.0%
0302	Postage/Mailing	8,790	29,323	30,000	30,000	30,000	0	0.0%
0303	Printing/Binding	3,283	5,223	6,000	6,500	6,500	0	0.0%
0304	Copier	78	70	350	350	350	0	0.0%
0305	Office Supplies & Mat	2,904	416	750	1,050	800	-250	-23.8%
0308	Advertising/Promos	99	135	320	320	320	0	0.0%
0310	Conf-Meetings & Due	30	0	365	365	365	0	0.0%
0313	Mileage Reimbursmnt	0	30	50	50	50	0	0.0%
0505	Office Equip Maint/Re	1,565	1,607	1,610	2,100	2,100	0	0.0%
	Total Operating Expe	24,546	40,145	47,052	48,663	48,611	52	-0.1%
0607	Office Equipment	7,036	384	0	0	0	0	0.0%
	TOTAL-TAX DIVISIOI	222,614	241,445	248,917	228,048	237,887	9,839	4.3%
TAX ASSESSING 01-340								
0101	Regular Wages	130,884	126,132	136,934	127,775	136,780	9,005	7.0%
0104	Overtime	0	29	0	100	0	-100	-100.0%
0105	Longevity	61	1,710	2,525	1,700	1,690	-10	-0.6%
0106	Waive Med Ins-Un Sir	7,150	7,359	7,701	7,701	7,701	0	0.0%
0110	Pension	17,822	22,223	22,313	20,716	22,155	1,439	6.9%
0111	Social Security	8,694	8,723	8,646	8,511	9,063	551	6.5%
0112	Medicare	2,033	2,040	2,022	1,991	2,119	129	6.5%
0118	Unemployment Comp	1,615	323	0	0	0	0	0.0%
0119	Post Employ Contribu	0	0	8,216	7,667	8,207	540	7.0%
0122	Dental	2,028	2,272	2,232	1,321	1,274	-47	-3.6%
0123	Health	29,132	29,709	30,606	19,381	18,798	-583	-3.0%
0124	Life	641	637	694	662	693	31	4.7%
0125	Workers Comp	1,816	1,713	2,365	2,630	2,893	263	10.0%
	Total Personal Service	201,876	202,870	224,254	200,154	211,373	11,219	5.6%
0201	Professional Services	10,301	17,091	217,000	461,000	22,000	-439,000	-95.2%
0203	Legal Services	960	1,764	1,500	1,500	1,500	0	0.0%
0217	Telephone	1,376	1,404	1,500	1,500	1,500	0	0.0%
0220	General Insurance	806	981	981	1,171	1,288	117	10.0%
0302	Postage/Mailing	756	689	1,000	1,000	1,000	0	0.0%
0303	Printing/Binding & Co	938	991	1,100	1,100	1,650	550	50.0%
0305	Office Supplies & Mat	1,087	1,237	1,100	1,100	150	-950	-86.4%
0308	Advertising/Promos	10	0	100	275	250	-25	-9.1%
0310	Conf-Meetings & Due	248	90	625	810	375	-435	-53.7%
0312	Publications & Subscq	358	80	400	400	450	50	12.5%
0313	Mileage Reimbursmnt	1,268	410	1,800	1,800	1,800	0	0.0%
0320	PC Software & Progr	750	933	400	400	400	0	0.0%
0505	Office Equip Maint/Re	398	0	450	450	0	-450	0.0%
	Total Operating Expe	19,256	25,670	227,956	472,506	32,363	-440,143	-93.2%
0607	Office Equipment	2,384	3,252	2,500	2,500	2,500	0	0.0%
	TOTAL-TAX ASSESS	223,516	231,792	454,710	675,160	246,236	-428,924	-63.5%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
INFORMATION TECHNOLOGY 01-210							
0101	Regular Wages	156,621	157,020	164,615	167,280	118,440	-48,840 -29.2%
0102	Temporary Wages	0	0	0	2,500	2,500	0 0.0%
0104	Overtime Wages	0	0	0	500	500	0 0.0%
0105	Longevity	3,284	4,108	4,492	4,539	4,752	213 4.7%
0106	Buyback-leave-hlth br	0	0	0	587	598	11 1.9%
0110	Pension Contributions	21,721	27,105	27,057	27,491	19,711	-7,780 -28.3%
0111	Social Security	9,613	10,196	10,485	10,839	7,824	-3,015 -27.8%
0112	Medicare	2,249	2,385	2,452	2,535	1,830	-705 -27.8%
0119	Post Employ Benefits	0	0	9,877	10,037	7,106	-2,930 -29.2%
0122	Dental Insurance	2,473	2,770	2,723	2,116	2,723	607 28.7%
0123	Health Insurance	35,461	36,163	37,255	37,220	37,255	35 0.1%
0124	Life Insurance	384	494	693	693	693	0 0.0%
0125	Workers Comp	924	872	688	765	842	77 10.0%
	Total Personal Servic	232,730	241,113	260,337	267,101	204,773	-62,328 -23.3%
0201	Professional Services	11,885	2,507	25,000	13,000	13,910	910 7.0%
0217	Telephone	2,555	2,589	1,500	2,590	2,590	0 0.0%
0220	General Insurance	1,921	2,336	2,336	2,789	3,068	279 10.0%
0225	Internet Service Provi	0	3,655	12,359	12,359	12,359	0 0.0%
0302	Postage/Mailing	0	0	25	100	100	0 0.0%
0305	Office Supplies	2,663	2,545	3,000	2,500	2,500	0 0.0%
0310	Meeting Expense	52	0	0	0	0	0 0.0%
0311	Computer Licenses	70,024	41,119	35,434	37,500	37,500	0 0.0%
0312	Publications/Suscriptior	116	77	150	150	150	0 0.0%
0320	PC Software/Program	900	27,719	12,000	12,000	12,000	0 0.0%
0505	Office Equip Maint/Re	48,794	0	5,000	5,000	5,000	0 0.0%
	Total Operating Exper	138,910	82,547	96,804	87,988	89,177	1,189 1.4%
0607	Office Equipment	6,966	18,813	10,000	10,000	10,000	0 0.0%
	Total Outlay	6,966	18,813	10,000	10,000	10,000	0 0.0%
	TOTAL -INFORM TEC	378,606	342,473	367,141	365,089	303,950	-61,139 -16.7%
	TOTAL DEPT OF FIN	1,408,472	1,428,621	1,692,222	1,970,317	1,447,737	-522,580 -26.5%

FINANCE SUMMARY

Regular Wages	756,475	796,184	794,040	777,072	754,983	-22,089	-2.8%
Temporary Wages	0	0	0	2,500	2,500	0	0.0%
Overtime	468	4,180	0	3,925	500	-3,425	-87.3%
Longevity	18,180	22,024	26,076	19,992	20,463	471	2.4%
Waive Med Ins-Un Si	52,949	52,965	53,504	92,561	51,676	-40,885	-44.2%
Pension	105,228	125,277	135,091	127,530	124,071	-3,459	-2.7%
Social Security	50,184	55,068	53,686	55,519	51,430	-4,088	-7.4%
Medicare-Fica	11,737	12,879	12,556	12,984	12,028	-956	-7.4%
Unemployment Comp	17,311	16,133	0	200	0	-200	0.0%
Post Employ Contribu	0	0	47,643	46,624	45,299	-1,325	-2.8%
Dental Insurance	9,705	9,830	9,240	7,712	8,307	595	7.7%
Health Insurance	126,993	119,765	126,470	110,886	112,135	1,249	1.1%
Life Insurance	3,204	3,173	3,696	3,612	3,696	84	2.3%
Workers Comp	5,907	5,574	5,125	5,699	6,269	570	10.0%
TOTL PERSONAL SI	1,158,341	1,223,052	1,267,127	1,266,816	1,193,358	-73,459	-5.8%
OPERATING EXPEN	233,420	176,592	412,095	690,501	240,880	-449,622	-65.1%
EQUIPMENT	16,711	28,977	13,000	13,000	13,500	500	3.8%
FINANCE TOTAL	1,408,472	1,428,621	1,692,222	1,970,317	1,447,737	-522,580	-26.5%

FINANCE SUMMARY - BY BUDGETARY UNIT

ADMINISTRATION	264,990	252,527	282,781	284,598	287,155	2,558	0.9%
ACCOUNTING	318,746	360,384	338,673	417,422	372,509	-44,913	-10.8%
TAX COLLECTION	222,614	241,445	248,917	228,048	237,887	9,839	4.3%
TAX ASSESSING	223,516	231,792	454,710	675,160	246,236	-428,924	-63.5%
INFORMATION TECH	378,606	342,473	367,141	365,089	303,950	-61,139	-16.7%
TOTAL FINANCE DE	1,408,472	1,428,621	1,692,222	1,970,317	1,447,737	-522,580	-26.5%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
OFFICE OF TOWN CLERK 01-205								
0101	Regular Wages	156,530	159,386	136,088	166,762	185,270	18,508	11.1%
0102	Part-time Wages	0	0	0	0	0	0	0.0%
0104	Overtime Wages	165	989	500	750	500	-250	-33.3%
0105	Longevity	1,206	800	0	1,598	1,662	64	4.0%
0106	Waive Med Ins-Un Si	0	7,167	0	15,504	0	-15,504	-100.0%
0110	Pension Contributions	22,229	26,153	21,774	26,938	29,909	2,972	11.0%
0111	Social Security	10,261	10,840	8,468	11,446	12,582	1,136	9.9%
0112	Medicare	2,400	2,535	1,981	2,677	2,943	266	9.9%
0119	Post Employ Benefits	0	0	8,165	10,006	11,116	1,110	11.1%
0122	Dental Insurance	1,732	2,083	2,723	2,260	2,626	366	16.2%
0123	Health Insurance	21,115	18,588	29,858	19,250	19,250	0	0.0%
0124	Life Insurance	956	879	693	835	693	-142	-17.0%
0125	Workers Comp	1,291	1,218	720	801	881	80	10.0%
	Personal Services	217,885	230,638	210,970	258,826	267,432	8,606	3.3%
0201	Professional Services	3,265	4,873	5,000	5,000	5,000	0	0.0%
0204	Records Managemen	15,846	6,229	15,000	18,500	19,500	1,000	5.4%
0217	Telephone	3,807	3,856	3,120	3,120	3,120	0	0.0%
0220	General Insurance	1,512	1,839	1,839	2,195	2,415	220	10.0%
0302	Postage/Mailing	1,964	1,422	1,500	1,500	1,550	50	3.3%
0303	Printing/Binding & Co	2,436	365	4,500	3,300	3,000	-300	-9.1%
0304	Office Supplies	3,764	2,364	3,000	4,860	3,000	-1,860	-38.3%
0308	Advertising & Promoti	929	3,222	1,000	1,000	1,000	0	0.0%
0310	Meeting Expense	692	626	700	700	900	200	28.6%
0311	Licenses/Dues	330	550	400	400	600	200	50.0%
0312	Publications/Suscptior	85	45	100	100	100	0	0.0%
0313	Mileage Reimbursmnl	464	1,213	950	950	950	0	0.0%
0505	Office Equip Maint/Re	120	120	200	200	200	0	0.0%
	Operating Expenses	35,214	26,724	37,309	41,825	41,335	-491	-1.2%
0607	Office Equipment	991	1,999	1,000	7,100	1,000	-6,100	-85.9%
	TOTAL-TOWN CLER	254,090	259,361	249,279	307,751	309,767	2,015	0.7%
	TOTAL ADMIN & FIN	2,280,084	2,404,277	2,765,957	3,097,426	2,581,202	-516,223	-16.7%
SUMMARY ADMIN & FINANCE - BY OBJECTS OF EXPENDITURES								
	Regular Wages	1,124,620	1,252,692	1,245,477	1,261,811	1,259,349	-2,462	-0.2%
	Temporary Wages	0	0	0	2,500	2,500	0	0.0%
	Part-time Wages	18,088	23,553	36,640	68,565	41,340	-27,225	-39.7%
	Overtime Wages	9,395	11,274	6,700	10,875	8,200	-2,675	-24.6%
	Longevity	23,938	27,759	32,025	27,154	27,886	732	2.7%
	Waive Med Ins-Un Si	62,529	78,480	68,374	122,108	60,926	-61,182	-50.1%
	Pension Contributions	153,361	194,732	208,272	206,234	205,958	-277	-0.1%
	Social Security	75,723	89,347	85,411	92,159	87,607	-4,552	-4.9%
	Medicare	17,861	20,896	19,976	21,553	20,488	-1,064	-4.9%
	Vehicle Allowance	3,284	4,152	4,200	4,200	4,200	0	0.0%
	Unemployment Comp	22,503	16,133	0	200	0	-200	0.0%
	Post Employ Benefits	0	0	75,153	75,709	75,561	-148	-0.2%
	Dental Insurance	14,389	17,311	18,571	14,690	15,179	489	3.3%
	Health Insurance	193,746	199,747	231,892	203,857	205,085	1,228	0.6%
	Life Insurance	5,085	5,370	5,910	5,968	5,910	-58	-1.0%
	Workers Comp	8,953	8,449	7,511	8,153	8,968	815	10.0%
	Contract Worker	4,200	20,724	6,000	9,500	40,110	30,610	322.2%
	TOTL PERSONAL SI	1,737,675	1,970,619	2,052,112	2,135,236	2,069,267	-65,968	-3.1%
	OPERATING EXPEN	521,894	388,792	693,095	935,340	489,685	-445,655	-47.6%
	EQUIPMENT	20,515	44,866	20,750	26,850	22,250	-4,600	-17.1%
	FINANCE & ADMIN 1	2,280,084	2,404,277	2,765,957	3,097,426	2,581,202	-516,223	-16.7%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY ADMIN & FINANCE - BY BUDGETARY UNIT							
TOWN COUNCIL	134,232	69,528	35,263	41,746	37,776	-3,970	-9.5%
TOWN SOLICITOR	103,578	94,071	160,586	100,699	100,749	50	0.0%
MUNICIPAL COURT	122,037	149,193	195,457	200,310	204,842	4,532	2.3%
BOARD OF CANVAS	73,812	93,563	84,512	93,656	129,811	36,156	38.6%
TOWN MANAGER	183,863	229,337	248,834	282,953	242,865	-40,088	-14.2%
HUMAN RESOURCE	0	80,603	99,804	99,993	107,655	7,662	7.7%
FINANCE	1,408,472	1,428,621	1,692,222	1,970,317	1,447,737	-522,580	-26.5%
TOWN CLERK	254,090	259,361	249,279	307,751	309,767	2,015	0.7%
TOTAL ADMIN & FIN	2,280,084	2,404,277	2,765,957	3,097,426	2,581,202	-516,223	-16.7%

POLICE DEPARTMENT	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION 01-511							
0101 Regular Wages	2,504,684	2,319,850	340,836	337,495	393,640	56,145	16.6%
0102 Part-time Wages	28,423	26,178	0	0	0	0	0.0%
0103 Seasonal Wages	59,488	12,995	0	0	0	0	0.0%
0104 Overtime Wages	368,325	407,773	20,000	20,000	14,100	-5,900	-29.5%
0105 Longevity	106,372	109,597	9,432	6,293	6,750	457	7.3%
0106 Waive Med Ins-Un Si	259,455	242,984	17,625	18,480	18,480	0	0.0%
0107 Holiday Pay	115,601	108,946	2,858	2,858	2,858	0	0.0%
0108 Private Duty Work	253,991	153,522	20,000	5,000	5,500	500	10.0%
0109 Shift Differ/Incentive	12,989	12,243	0	0	0	0	0.0%
0110 Pension Contributions	358,232	418,428	56,500	55,463	64,520	9,056	16.3%
0111 Social Security	228,403	223,231	25,467	24,188	27,362	3,175	13.1%
0112 Medicare	53,753	52,845	5,956	5,657	6,399	742	13.1%
0119 Post Employ Benefits	0	0	20,450	20,250	23,618	3,369	16.6%
0122 Dental Insurance	20,043	22,143	4,846	4,671	4,732	61	1.3%
0123 Health Insurance	295,702	288,129	66,363	74,729	75,608	879	1.2%
0124 Life Insurance	10,289	9,424	1,155	1,142	1,155	13	1.1%
0125 Workers Comp	3,774	3,561	330	367	404	37	10.0%
Personal Services	4,679,524	4,411,849	591,818	576,593	645,126	68,534	11.9%
0201 Professional Services	4,667	9,832	10,000	10,000	10,000	0	0.0%
0205 Water	0	0	840	1,050	1,260	210	20.0%
0206 Solid Waste Disposal	0	0	3,465	3,465	3,465	0	0.0%
0208 Wastewater Treatment	0	0	1,103	1,103	1,103	0	0.0%
0214 Uniform Cleaning	5,066	3,784	500	500	6,500	6,000	1200.0%
0215 Fire Protection	571	0	350	2,050	1,800	-250	-12.2%
0216 SK - Jerusalem Polici	6,000	6,000	6,500	6,500	6,000	-500	-7.7%
0217 Telephone	47,517	43,771	37,560	37,560	37,560	0	0.0%
0218 Electricity	0	0	31,395	31,395	31,395	0	0.0%
0219 Citation Data Fees	0	0	0	20,255	5,500	-14,755	-72.8%
0220 General Insurance	79,507	96,678	58,429	69,754	74,776	5,022	7.2%
0221 Vehicle Insurance	24,973	15,645	3,979	3,979	4,265	286	7.2%
0222 Legal Insurance	5,417	5,117	437	437	437	0	0.0%
0250 Grant Expense	0	0	0	0	0	0	0.0%
0302 Postage/Mailing Servi	2,320	2,628	2,800	2,800	3,100	300	10.7%
0303 Printing & Binding	1,207	614	1,000	1,000	1,000	0	0.0%
0304 Copier	2,130	2,705	600	600	4,100	3,500	583.3%
0305 Office Supplies	8,503	6,233	6,000	6,000	8,000	2,000	33.3%
0306 Employee Recruitmer	328	5,643	3,400	3,250	3,150	-100	-3.1%
0308 Advertising & Promoti	518	37	600	600	600	0	0.0%
0310 Meeting Expense	222	0	850	300	300	0	0.0%
0311 Licenses/Dues	2,287	2,005	2,000	3,550	1,700	-1,850	-52.1%
0312 Publications/Suscriptior	1,670	1,727	900	1,500	900	-600	-40.0%
0315 Professional Developm	22,716	17,335	2,620	2,620	2,620	0	0.0%
0316 Tuition Reimburseme	33,830	20,806	41,000	41,000	21,000	-20,000	-48.8%
0320 PC Software/Program	2,334	1,576	2,000	3,025	2,000	-1,025	-33.9%
0365 Police Investigations	4,645	3,483	0	0	0	0	0.0%
0401 Gasoline and Librcnts	86,437	92,022	10,000	12,500	12,500	0	0.0%
0402 Maintenance Supplies	2,846	3,922	0	950	950	0	0.0%
0405 Uniforms	26,418	31,128	2,700	2,700	35,100	32,400	1200.0%
0406 Operating Supplies	18,044	19,511	8,000	8,000	19,000	11,000	137.5%
0407 Heating Fuels	0	0	15,000	15,000	15,000	0	0.0%
0410 Food	518	640	1,000	1,000	1,000	0	0.0%
0504 Vehicle Repair/Maint	96,104	88,915	30,000	30,000	30,000	0	0.0%
0505 Office Equip Repr/Ma	29,930	33,440	20,000	20,000	30,000	10,000	50.0%
0506 Equipment Repr/Main	39,703	23,974	20,600	20,600	29,900	9,300	45.1%
0507 Building Repair/Maint	2,220	4,404	30,000	30,000	12,500	-17,500	-58.3%
Operating Expenses	558,648	543,575	355,628	395,043	418,481	23,438	5.9%
0607 Office Equipment	4,026	6,389	2,000	2,000	2,000	0	0.0%
0609 Equipment Purchases	3,385	4,023	0	0	0	0	0.0%
Equipment	7,411	10,412	2,000	2,000	2,000	0	0.0%
TOTAL-ADMINISTRA	5,245,583	4,965,836	949,446	973,636	1,065,608	91,972	9.4%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
POLICE PATROL 01-512							
0101	Regular Wages	0	1,769,955	1,825,800	1,876,213	50,413	2.8%
0102	Part-time Wages	0	37,144	37,144	35,500	-1,644	-4.4%
0103	Seasonal Wages	0	35,000	35,000	31,500	-3,500	-10.0%
0104	Overtime Wages	0	350,000	350,000	350,000	0	0.0%
0105	Longevity	0	94,486	88,387	91,500	3,113	3.5%
0106	Waive Med Ins-Un Si	0	207,771	184,492	155,000	-29,492	-16.0%
0107	Holiday Pay	0	85,738	85,738	107,000	21,262	24.8%
0108	Private Duty Work	0	70,825	70,825	49,500	-21,325	-30.1%
0109	Shift Differ/Incentive	0	22,307	22,307	15,000	-7,307	-32.8%
0110	Pension Contributions	0	315,598	323,557	334,354	10,797	3.3%
0111	Social Security	0	165,740	167,381	168,095	714	0.4%
0112	Medicare	0	38,762	39,146	39,313	167	0.4%
0119	Post Employ Benefits	0	106,197	109,548	112,573	3,025	2.8%
0122	Dental Insurance	0	12,331	11,710	11,805	95	0.8%
0123	Health Insurance	0	168,635	174,262	176,514	2,252	1.3%
0124	Life Insurance	0	6,930	6,871	6,930	59	0.9%
0125	Workers Comp	0	0	0	0	0	0.0%
	Personal Services	0	3,487,419	3,532,168	3,560,797	28,629	0.8%
0214	Uniform Cleaning	0	5,167	5,167	0	-5,167	-100.0%
0217	Telephone	0	220	2,655	2,800	145	5.5%
0220	General Insurance	0	30,000	35,815	38,394	2,579	7.2%
0221	Vehicle Insurance	0	6,216	6,216	6,664	448	7.2%
0222	Legal Insurance	0	4,517	4,517	4,517	0	0.0%
0302	Postage/Mailing Servi	0	300	300	0	-300	-100.0%
0304	Copier	0	1,500	3,300	0	-3,300	-100.0%
0305	Office Supplies	0	1,000	1,000	0	-1,000	-100.0%
0315	Professional Develop	0	22,500	22,500	12,500	-10,000	-44.4%
0401	Gasoline and Librcnts	0	42,000	76,200	81,000	4,800	6.3%
0405	Uniforms	0	27,900	27,900	0	-27,900	-100.0%
0406	Operating Supplies	0	11,000	11,000	0	-11,000	-100.0%
0410	Food	0	900	900	900	0	0.0%
0201	Vehicle Repair/Maint	0	65,000	65,000	65,000	0	0.0%
0505	Office Equip Repr/Ma	0	10,000	10,000	0	-10,000	-100.0%
0506	Equipment Repr/Main	0	10,300	9,300	0	-9,300	-100.0%
	Operating Expenses	0	238,520	281,770	211,775	69,995	-24.8%
0607	Office Equipment	0	1,000	3,700	3,700	0	0.0%
	Equipment	0	1,000	3,700	3,700	0	0.0%
	TOTAL-POLICE PATI	0	3,726,939	3,817,638	3,776,271	-41,366	-1.1%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
POLICE INVESTIGATIONS 01-513								
0101	Regular Wages	0	0	399,062	339,544	345,407	5,863	1.7%
0104	Overtime Wages	0	0	50,000	83,845	86,500	2,655	3.2%
0105	Longevity	0	0	13,938	15,577	16,192	615	3.9%
0106	Waive Med Ins-Un Sir	0	0	19,703	21,835	22,500	665	3.0%
0107	Holiday Pay	0	0	17,148	15,500	16,000	500	3.2%
0110	Pension Contributions	0	0	68,824	59,299	60,416	1,116	1.9%
0111	Social Security	0	0	30,991	29,531	30,169	638	2.2%
0112	Medicare	0	0	7,248	6,906	7,056	149	2.2%
0119	Post Employ Benefits	0	0	23,944	20,373	20,724	352	1.7%
0122	Dental Insurance	0	0	2,612	2,712	2,756	44	1.6%
0123	Health Insurance	0	0	40,909	40,496	40,925	429	1.1%
0124	Life Insurance	0	0	1,386	1,145	1,155	10	0.9%
0125	Workers Comp	0	0	0	0	0	0	0.0%
	Personal Services	0	0	675,765	636,763	649,800	13,037	2.0%
0214	Uniform Cleaning	0	0	833	833	0	-833	-100.0%
0217	Telephone	0	0	220	4,500	4,500	0	0.0%
0220	General Insurance	0	0	8,249	9,848	10,557	709	7.2%
0221	Vehicle Insurance	0	0	5,450	5,450	5,842	392	7.2%
0222	Legal Insurance	0	0	729	729	729	0	0.0%
0204	Copier	0	0	500	500	0	-500	-100.0%
0305	Office Supplies	0	0	1,000	1,000	0	-1,000	-100.0%
0315	Professional Developi	0	0	4,000	4,425	4,000	-425	-9.6%
0365	Police Investigations	0	0	5,000	5,000	5,000	0	0.0%
0401	Gasoline and Librcnts	0	0	20,000	25,000	25,000	0	0.0%
0405	Uniforms	0	0	4,500	4,500	0	-4,500	-100.0%
0504	Vehicle Repair/Maint	0	0	45,000	45,000	40,000	-5,000	-11.1%
	Operating Expenses	0	0	95,481	106,785	95,628	-11,157	-10.4%
	TOTAL-INVESTIGATI	0	0	771,246	743,548	745,428	1,880	0.3%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
ANIMAL CONTROL 01-531								
0101	Regular Wages	42,450	42,030	45,490	46,341	47,100	759	1.6%
0103	Temporary Wages	0	0	0	10,200	15,080	4,880	47.8%
0104	Overtime Wages	2,791	1,335	5,000	4,590	4,680	90	2.0%
0105	Longevity	2,660	2,984	3,264	3,244	3,297	53	1.6%
0106	Waive Med Ins-Un Sii	7,597	7,819	8,209	7,845	7,845	0	0.0%
0110	Pension Contributions	6,348	7,783	7,801	7,934	8,064	130	1.6%
0111	Social Security	3,543	3,583	3,842	4,478	4,836	358	8.0%
0112	Medicare	828	838	898	1,047	1,131	84	8.0%
0119	Post Employ Benefits	0	0	2,729	2,780	2,826	46	1.6%
0122	Dental Insurance	-4	0	0	0	0	0	0.0%
0123	Health Insurance	0	0	0	0	0	0	0.0%
0124	Life Insurance	256	236	231	231	231	0	0.0%
0125	Workers Comp	1,533	1,447	1,227	1,364	1,500	136	10.0%
	Personal Services	68,002	68,055	78,691	90,054	96,590	6,536	7.3%
0201	SK Pound Rental- Ve	60,079	61,398	71,000	71,000	71,000	0	0.0%
0214	Uniform Cleaning	266	213	500	500	500	0	0.0%
0217	Telephone	994	309	1,300	840	840	0	0.0%
0221	General Insurance	561	682	682	814	873	59	7.2%
0222	Vehicle Insurance	780	502	502	502	538	36	7.2%
0303	Printing & Binding	0	0	50	0	0	0	0.0%
0308	Advertising & Promoti	0	0	75	0	0	0	0.0%
0311	Licenses/Dues	139	0	200	200	200	0	0.0%
0312	Publictions/Suscptior	40	0	25	40	25	-15	-37.5%
0315	Professional Developi	973	0	1,200	1,500	1,500	0	0.0%
0401	Gasoline & Lubricants	1,659	2,322	3,500	3,710	3,500	-210	-5.7%
0404	Maintenance Supplies	0	0	75	0	0	0	0.0%
0405	Uniforms	426	402	450	600	600	0	0.0%
0406	Operating Supplies	250	584	500	575	500	-75	-13.0%
0504	Vehicle Maint/Repair	2,080	0	2,500	2,500	2,500	0	0.0%
	Operating Expenses	68,247	66,412	82,559	82,781	82,576	205	0.2%
0609	Equipment	0	0	500	500	500	0	0.0%
	TOTAL-ANIMAL CON	136,249	134,467	161,750	173,335	179,666	6,331	3.7%

HARBOR MASTER 01-534								
0103	Seasonal Wages	25,258	21,095	28,000	28,000	28,000	0	0.0%
0111	Social Security	1,566	1,308	1,736	1,736	1,736	0	0.0%
0112	Medicare Contribs	366	306	406	406	406	0	0.0%
0118	Unemployment Comp	2,624	0	0	0	0	0	0.0%
0125	Workers Comp	1,768	1,668	1,304	1,450	1,595	145	10.0%
	Personal Services	31,582	24,377	31,446	31,592	31,737	145	0.5%
0201	Profess Services	0	0	500	500	0	-500	-100.0%
0217	Telephone	537	428	1,000	1,000	500	-500	-50.0%
0221	General Insurance	631	768	767	916	982	66	7.2%
0222	Vehicle Insurance	3,122	629	629	629	674	45	7.2%
0302	Postage/Mailings	309	296	320	320	320	0	0.0%
0303	Printing/Binding	282	288	900	900	900	0	0.0%
0304	Copier	7	59	50	50	50	0	0.0%
0310	Meeting Expense	0	0	100	450	100	-350	-77.8%
0311	Licenses & Dues	0	0	100	100	100	0	0.0%
0313	Mileage Allowance	0	0	200	200	200	0	0.0%
0315	Prof Development	0	0	1,100	1,100	0	-1,100	-100.0%
0401	Gasoline & Lubricants	707	854	2,000	2,500	2,000	-500	-20.0%
0404	Maintenance Supplies	46	22	150	150	150	0	0.0%
0405	Uniforms	590	0	600	600	600	0	0.0%
0406	Operating Supplies	994	1,323	1,250	1,250	1,250	0	0.0%
0504	Veh Maint and Repair	2,947	6,128	2,000	2,000	2,000	0	0.0%
0506	Equip Maint/Repair	0	0	1,500	1,500	1,500	0	0.0%
	Operating Expenses	10,172	10,795	13,166	14,165	11,326	-2,839	-20.0%
0609	Equipment	849	0	1,500	1,050	1,050	0	0.0%
	TOTAL-HARBOR MA	42,603	35,172	46,112	46,807	44,113	-2,694	-5.8%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
DISPATCHING 01-500								
0101	Regular Wages	378,058	399,540	403,583	414,130	420,395	6,265	1.5%
0104	Overtime Wages	76,839	72,179	71,925	71,925	78,460	6,535	9.1%
0105	Longevity	8,825	11,249	14,781	14,090	14,705	615	4.4%
0106	Waive Med Ins-Un Si	8,469	8,650	18,158	15,305	18,158	2,853	18.6%
0107	Holiday Pay	24,730	24,257	22,103	26,400	26,930	530	2.0%
0109	Shift Differ/Incentive	4,397	4,360	4,500	4,575	4,665	90	2.0%
0110	Pension Contributions	53,041	65,936	71,195	73,471	74,671	1,200	1.6%
0111	Social Security	30,522	31,481	33,173	33,878	34,925	1,047	3.1%
0112	Medicare	7,138	7,363	7,758	7,923	8,168	245	3.1%
0119	Post Employ Benefits	0	0	24,215	24,848	25,224	376	1.5%
0122	Dental Insurance	4,337	5,710	5,607	4,832	4,784	-48	-1.0%
0123	Health Insurance	68,155	74,466	76,666	72,174	72,170	-4	0.0%
0124	Life Insurance	2,255	2,083	2,079	2,077	2,079	2	0.1%
0125	Workers Comp	2,669	2,518	1,645	1,829	2,012	183	10.0%
	Personal Services	669,435	709,792	757,388	767,458	787,346	19,889	2.6%
0205	Purchased Water	546	544	0	0	0	0	0.0%
0206	Solid Waste Disposal	3,300	3,319	0	0	0	0	0.0%
0208	Waste Water Treatme	690	698	0	0	0	0	0.0%
0217	Telephone	511	308	800	800	400	-400	-50.0%
0218	Electricity	34,989	37,456	0	0	0	0	0.0%
0220	General Insurance	6,003	7,299	7,299	8,714	9,341	627	7.2%
0303	Printing & Binding	0	0	350	350	350	0	0.0%
0304	Copier	124	0	0	0	0	0	0.0%
0305	Office Supplies	2,275	2,203	2,700	2,500	2,500	0	0.0%
0306	Employee Recruitmer	-162	0	600	600	600	0	0.0%
0312	Publications/Suscipior	0	0	100	100	100	0	0.0%
0313	Mileage Allowance	52	0	100	100	100	0	0.0%
0315	Professional Develop	1,215	859	1,950	1,500	1,500	0	0.0%
0405	Uniforms	2,689	2,554	4,050	4,050	4,050	0	0.0%
0406	Operating Supplies	150	0	750	750	750	0	0.0%
0407	Heating Fuel	17,948	20,263	0	0	0	0	0.0%
0505	Office Equip Repr/Ma	0	0	250	250	250	0	0.0%
0506	Equipment Repr/Main	3,670	2,198	6,500	5,000	5,000	0	0.0%
0507	Building Repair/Maint	20,562	21,118	0	0	0	0	0.0%
	Operating Expenses	94,562	98,819	25,449	24,714	24,941	227	0.9%
0607	Office Equipment	0	0	4,000	4,000	4,000	0	0.0%
0609	Equipment Repr/Main	0	338	750	750	750	0	0.0%
	Equipment	0	338	4,750	4,750	4,750	0	0.0%
TOTAL DISPATCHING	<u>763,997</u>	<u>808,949</u>	<u>787,587</u>	<u>796,922</u>	<u>817,038</u>	<u>20,116</u>	<u>2.5%</u>	
TOTAL-POLICE DEPARTMENT	6,188,432	5,944,424	6,443,080	6,551,885	6,628,124	76,239	1.2%	

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY POLICE DEPARTMENT - BY OBJECTS OF EXPENDITURES							
Regular Wages	2,925,192	2,761,420	2,958,926	2,963,310	3,082,755	119,445	4.0%
Part-time Wages	28,423	26,178	37,144	47,344	50,580	3,236	6.8%
Seasonal Wages	84,746	34,090	63,000	63,000	59,500	-3,500	-5.6%
Overtime Wages	447,955	481,287	496,925	530,360	533,740	3,380	0.6%
Longevity	117,857	123,830	135,901	127,591	132,444	4,853	3.8%
Waive Med Ins-Un Si	275,521	259,453	271,466	247,957	221,983	-25,974	-10.5%
Holiday Pay	140,331	133,203	127,847	130,496	152,788	22,292	17.1%
Private Duty Work	253,991	153,522	90,825	75,825	55,000	-20,825	-27.5%
Shift Differ/Incentive	17,386	16,603	26,807	26,882	19,665	-7,217	-26.8%
Pension Contributions	417,621	492,147	519,918	519,725	542,024	22,300	4.3%
Social Security	264,034	259,603	260,949	261,191	267,124	5,933	2.3%
Medicare FICA	62,085	61,352	61,028	61,085	62,473	1,388	2.3%
Post Employ Benefits	0	0	177,535	177,799	184,965	7,167	4.0%
Dental Insurance	24,376	27,853	25,396	23,925	24,077	152	0.6%
Health Insurance	363,857	362,595	352,573	361,661	365,217	3,556	1.0%
Life Insurance	12,800	11,743	11,781	11,466	11,550	84	0.7%
Unemployment Comp	2,624	0	0	0	0	0	0.0%
Workers Compensati	9,744	9,194	4,506	5,010	5,511	501	10.0%
Personnel Total	5,448,543	5,214,073	5,622,527	5,634,627	5,771,396	136,770	2.4%
Operating Costs	731,629	719,601	810,803	905,258	844,727	-60,531	-6.7%
Equipment	8,260	10,750	9,750	12,000	12,000	0	0.0%
TOTAL POLICE DEP,	6,188,432	5,944,424	6,443,080	6,551,885	6,628,124	76,239	1.2%

POLICE DEPARTMENT SUMMARY BY BUDGET UNIT

ADMINISTRATION	5,245,583	4,965,836	949,446	973,636	1,065,608	91,972	9.4%
POLICE PATROL	0	0	3,726,939	3,817,638	3,776,271	-41,366	-1.1%
INVESTIGATIONS	0	0	771,246	743,548	745,428	1,880	0.3%
ANIMAL CONTROL	136,249	134,467	161,750	173,335	179,666	6,331	3.7%
HARBOR MASTER	42,603	35,172	46,112	46,807	44,113	-2,694	-5.8%
DISPATCHING	763,997	808,949	787,587	796,922	817,038	20,116	2.5%
TOTAL POLICE DEP	6,188,432	5,944,424	6,443,080	6,551,885	6,628,124	76,239	1.2%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE DEPARTMENT 01-521 ADMINISTRATION							
0101	Regular Wages	1,765,992	1,764,160	125,489	125,840	126,050	210 0.2%
0104	Overtime Wages	654,143	805,097	500	500	500	0 0.0%
0105	Longevity	120,006	116,326	880	860	881	21 2.4%
0106	Waive Med Ins-Un Sit	100,808	95,135	16,067	16,211	16,870	659 4.1%
0107	Holiday Pay	118,241	121,751	2,000	2,000	2,040	40 2.0%
0109	Shift Differ/Incentive	106,792	204,879	0	0	0	0 0.0%
0110	Pension Contributions	268,011	352,332	20,219	20,592	20,635	43 0.2%
0111	Social Security	175,584	199,879	8,986	9,015	9,073	58 0.6%
0112	Medicare	41,317	48,563	2,102	2,108	2,122	13 0.6%
0119	Post Employ Benefits	0	0	7,529	7,550	7,563	13 0.2%
0122	Dental Insurance	31,768	32,856	0	1,380	1,380	0 0.0%
0123	Health Insurance	472,974	381,797	0	0	0	0 0.0%
0124	Life Insurance	8,871	8,218	462	462	462	0 0.0%
0125	Workers Comp	123	116	141	157	173	16 10.0%
	Total Personal Service	3,864,630	4,131,109	184,375	186,676	187,749	1,073 0.6%
0201	Training	6,072	7,740	10,000	10,000	10,000	0 0.0%
0205	Purchased Water	351	315	0	0	0	0 0.0%
0206	Misc. Waste Disposal	360	1,984	0	0	0	0 0.0%
0208	Waste Water Treatme	751	690	0	0	0	0 0.0%
0209	Rentals & Leases	142	0	0	0	0	0 0.0%
0214	Uniform Cleaning	12,368	11,069	400	400	12,375	11,975 2993.8%
0215	Union Fire Dist. Payr	3,873	2,039	3,400	3,400	3,500	100 2.9%
0217	Telephone	11,387	12,199	560	560	560	0 0.0%
0218	Electricity	11,793	11,341	0	0	0	0 0.0%
020	General Insurance	11,582	14,084	14,084	16,813	18,024	1,211 7.2%
0221	Vehicle Insurance	14,047	42,814	42,814	41,404	45,897	4,493 10.9%
0227	Third Party Billing	21,543	13,325	25,000	25,000	17,000	-8,000 -32.0%
0320	PC Software/Program	3,064	3,156	1,000	1,000	0	-1,000 -100.0%
0302	Postage/Mailing Servi	398	384	193	350	350	0 0.0%
0303	Printing, Binding & Cc	42	83	564	500	100	-400 -80.0%
0305	Office Supplies	2,299	2,586	1,925	1,925	3,100	1,175 61.0%
0308	Advertising & Promoti	25	26	100	100	100	0 0.0%
0310	Meeting Expense	38	0	99	100	100	0 0.0%
0311	Licenses/Dues	534	976	400	650	650	0 0.0%
0312	Publictions/Suscriptior	812	659	1,425	1,425	653	-772 -54.2%
0313	Mileage Allowance	2,596	0	0	0	0	0 0.0%
0316	Tuition Reimburseme	1,460	1,720	0	0	0	0 0.0%
0401	Gasoline and Librcnts	23,665	28,176	2,500	3,125	3,313	188 6.0%
0402	Chemicals & Gasses	3,204	4,308	0	0	0	0 0.0%
0404	Maintenance Supplies	2,133	2,952	0	0	0	0 0.0%
0405	Uniforms	8,571	28,901	794	794	794	0 0.0%
0406	Operating Supplies	8,417	9,285	45	45	20,795	20,750 46111.1%
0407	Heating Fuel	18,753	22,329	0	0	0	0 0.0%
0411	Building Supplies	214	0	0	0	0	0 0.0%
0504	Vehicle Repair/Maint	34,829	45,735	1,050	1,050	1,150	100 9.5%
0505	Office Equip Repr/Ma	0	0	675	675	675	0 0.0%
0506	Equipment Repr/Main	38,698	24,746	1,500	1,500	38,000	36,500 2433.3%
0507	Building Repair/Maint	17,680	3,453	0	0	0	0 0.0%
0510	Fire Preven/Insp	0	1,301	0	0	0	0 0.0%
	Total Operating Expe	261,701	298,376	108,528	110,816	177,135	66,319 59.8%
0607	Office Equipment	4,153	1,189	3,135	3,135	4,635	1,500 47.8%
0609	Equipment	9,977	1,691	0	0	0	0 0.0%
0610	Other Improvements	1,000	0	1,000	1,000	1,000	0 0.0%
	Equipment	15,130	2,880	4,135	4,135	5,635	1,500 36.3%
TOTAL-FIRE ADMINI		4,141,461	4,432,365	297,038	301,627	370,519	68,892 22.8%

FIRE DEPARTMENT		ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
OPERATIONS 01-522		2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
0101	Regular Wages	0	0	1,602,118	1,608,025	1,669,244	61,219	3.8%
0104	Overtime Wages	0	0	793,700	621,990	543,500	-78,490	-12.6%
0105	Longevity	0	0	105,811	90,472	91,220	748	0.8%
0106	Waive Med Ins-Un Si	0	0	88,998	81,450	89,224	7,774	9.5%
0107	Holiday Pay	0	0	124,700	122,150	130,935	8,785	7.2%
0109	Shift Differ/Incentive	0	0	136,400	139,360	137,855	-1,505	-1.1%
0110	Pension Contributions	0	0	315,045	313,601	324,681	11,080	3.5%
0111	Social Security	0	0	176,807	165,134	165,043	-91	-0.1%
0112	Medicare	0	0	41,350	38,620	38,599	-21	-0.1%
0119	Post Employ Benefits	0	0	96,127	96,482	100,155	3,673	3.8%
0122	Dental Insurance	0	0	23,282	23,618	24,762	1,144	4.8%
0123	Health Insurance	0	0	336,594	303,535	330,020	26,485	8.7%
0124	Life Insurance	0	0	7,392	7,164	7,392	228	3.2%
0125	Workers Comp	0	0	0	0	0	0	0.0%
Total Personal Servic		0	0	3,548,324	3,611,600	3,652,629	41,028	1.1%
0205	Purchased Water	0	0	430	430	630	200	46.5%
0206	Misc. Waste Disposal	0	0	2,000	2,000	2,900	900	45.0%
0208	Waste Water Treatm	0	0	800	800	900	100	12.5%
0214	Uniform Cleaning	0	0	11,800	11,800	0	-11,800	-100.0%
0217	Telephone	0	0	10,210	10,210	10,000	-210	-2.1%
0218	Electricity	0	0	14,000	14,000	14,500	500	3.6%
0305	Office Supplies	0	0	812	812	0	-812	-100.0%
0313	Conf/Meetings & Due	0	0	25	25	25	0	0.0%
0315	Wellness & Fitness P	0	0	3,000	3,000	3,000	0	0.0%
0316	Tuition Reimburseme	0	0	3,000	3,000	2,250	-750	-25.0%
0320	PC Software/Program	0	0	4,180	4,180	3,400	-780	-18.7%
0401	Gasoline and Librcnts	0	0	20,750	21,200	23,000	1,800	8.5%
0402	Chemicals & Gasses	0	0	4,172	4,172	4,500	328	7.9%
0402	Uniforms	0	0	18,412	18,412	14,412	-4,000	-21.7%
0404	Maintenance Supplies	0	0	3,605	3,605	3,500	-105	-2.9%
0406	Operating Supplies	0	0	21,500	21,500	0	-21,500	-100.0%
0407	Heating Fuel	0	0	18,025	18,025	19,000	975	5.4%
0411	Building Supplies	0	0	760	760	0	-760	-100.0%
0504	Vehicle Repair/Maint	0	0	57,640	57,640	60,427	2,787	4.8%
0506	Equipment Repr/Main	0	0	25,840	25,840	0	-25,840	-100.0%
0507	Building Repair/Maint	0	0	15,300	15,300	12,000	-3,300	-21.6%
Total Operating Expe		0	0	236,261	236,711	174,444	62,267	26.3%
0607	Office Equipment	0	0	750	750	865	115	15.3%
0609	Equipment	0	0	11,860	11,860	11,400	-460	-3.9%
Equipment		0	0	12,610	12,610	12,265	-345	-2.7%
TOTAL-FIRE OPERA		0	0	4,097,195	3,860,921	3,839,338	-21,584	-0.6%

		ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
FIRE DEPARTMENT		2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
FIRE PREVENTION & INSPECTIONS - 01-523								
0101	Regular Wages	0	0	61,220	63,481	63,062	-419	-0.7%
0104	Overtime Wages	0	0	6,000	6,005	6,120	115	1.9%
0105	Longevity	0	0	6,424	6,258	6,283	25	0.4%
0106	Buyback of Leave/Hltl	0	0	0	1,079	1,100	21	1.9%
0107	Holiday Pay	0	0	1,500	3,550	3,621	71	2.0%
0109	Shift Differ/Incentive	0	0	3,049	3,068	3,130	62	2.0%
0110	Pension Contributions	0	0	11,551	12,217	12,175	-42	-0.3%
0111	Social Security	0	0	4,848	5,173	5,166	-8	-0.1%
0112	Medicare	0	0	1,134	1,210	1,208	-2	-0.1%
0119	Post Employ Benefits	0	0	3,673	3,809	3,784	-25	-0.7%
0122	Dental Insurance	0	0	1,313	1,128	1,144	16	1.4%
0123	Health Insurance	0	0	14,403	13,867	13,942	75	0.5%
0124	Life Insurance	0	0	231	217	231	14	6.5%
0125	Workers Comp	0	0	0	0	0	0	0.0%
0190	Contract Employee	0	0	773	0	0	0	0.0%
Total Personal Service		0	0	116,119	121,062	120,966	96	100.0%
0201	Prof Services & Traini	0	0	1,200	1,200	1,200	0	0.0%
0206	Solid Waste Disposal	0	0	100	100	0	-100	-100.0%
0214	Uniform Cleaning	0	0	400	400	0	-400	-100.0%
0217	Telephone	0	0	560	560	560	0	0.0%
0302	Postage - Mailing	0	0	193	193	93	-100	-51.8%
0305	Office Supplies	0	0	250	250	0	-250	-100.0%
0311	Licenses & Dues	0	0	77	77	80	3	3.9%
0312	Publications-Subscrip	0	0	347	347	282	-65	-18.7%
0313	Mileage Reimbursmni	0	0	25	25	0	-25	-100.0%
0320	PC Software/Program	0	0	1,000	1,000	0	-1,000	-100.0%
0401	Gasoline & Lubricants	0	0	2,500	2,500	1,650	-850	-34.0%
0405	Uniforms	0	0	794	794	794	0	0.0%
0406	Operating Supplies	0	0	1,135	1,135	0	-1,135	-100.0%
0411	Building Supplies	0	0	45	45	0	-45	-100.0%
0504	Vehicle Repair/Maint	0	0	1,050	1,050	400	-650	-61.9%
0506	Equipment Repr/Main	0	0	1,500	1,500	0	-1,500	-100.0%
0510	Fire Prevention & Insj	0	0	1,647	1,647	1,725	78	4.7%
Total Operating Expe		0	0	12,823	12,823	6,784	-6,039	-47.1%
0607	Office Equipment	0	0	750	750	800	50	6.7%
0609	Equipment	0	0	250	250	500	250	100.0%
Equipment		0	0	1,000	1,000	1,300	300	30.0%
TOTAL-FIRE PREVEI		0	0	129,942	134,885	129,050	-5,835	-4.3%
TOTAL-FIRE DEPAR		4,141,461	4,432,365	4,524,175	4,297,434	4,338,907	41,473	1.0%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	SUBMITTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE DEPARTMENT SUMMARY - BY OBJECTS OF EXPENDITURES							
Regular Wages	1,765,992	1,764,160	1,788,827	1,797,346	1,858,356	61,010	3.4%
Overtime Wages	654,143	805,097	800,200	628,495	550,120	-78,375	-12.5%
Longevity	120,006	116,326	113,115	97,590	98,384	794	0.8%
Waive Med Ins-Un Str	100,808	95,135	105,065	98,740	107,194	8,454	8.6%
Holiday Pay	118,241	121,751	128,200	127,700	136,596	8,896	7.0%
Shift Differ/Incentive	106,792	204,879	139,449	142,428	140,985	-1,443	-1.0%
Pension Contributions	268,011	352,332	346,815	346,410	357,491	11,081	3.2%
Social Security	175,584	199,879	190,641	179,323	179,281	-41	0.0%
Medicare FICA	41,317	48,563	44,586	41,938	41,929	-10	0.0%
Post Employ Benefits	0	0	107,329	107,841	111,501	3,661	3.4%
Dental Insurance	31,768	32,856	24,595	26,126	27,286	1,160	4.4%
Health Insurance	472,974	381,797	350,997	317,402	343,962	26,560	8.4%
Life Insurance	8,871	8,218	8,085	7,843	8,085	242	3.1%
Workers Compensati	123	116	141	157	173	16	10.0%
Contract Employee	0	0	773	0	0	0	0.0%
Total Personal Servic	3,864,630	4,131,109	4,148,818	3,919,339	3,961,343	42,005	1.1%
Operating Expenses	261,701	298,376	357,612	360,350	358,363	-1,987	-0.6%
Equipment	15,130	2,880	17,745	17,745	19,200	1,455	8.2%
FIRE DEPT TOTAL	4,141,461	4,432,365	4,524,175	4,297,434	4,338,907	41,473	1.0%

FIRE DEPARTMENT SUMMARY BY BUDGET UNIT

ADMINISTRATION	4,141,461	4,432,365	297,038	301,627	370,519	68,892	22.8%
FIREFIGHTING	0	0	4,097,195	3,860,921	3,839,338	-21,584	100.0%
FIRE PREVENTION	0	0	129,942	134,885	129,050	-5,835	100.0%
TOTAL FIRE DEPAR	4,141,461	4,432,365	4,524,175	4,297,434	4,338,907	41,473	1.0%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	SUBMITTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
EMERGENCY MANAGEMENT 533							
0217 Telephone Service	733	0	0	0	0	0	0.00%
0310 Meeting Expense	109	88	150	150	150	0	0.00%
0311 Licenses & Dues	245	0	450	450	450	0	0.00%
0312 Publications/Subsct	278	278	250	300	300	0	0.00%
0315 Prof Development	1,770	1,444	1,500	1,500	1,500	0	0.00%
0406 Operating Supplies	-441	552	540	540	540	0	0.00%
0409 Reverse 911 Program	0	0	0	9,445	6,745	-2,700	-28.59%
0410 Food	0	0	600	500	600	100	20.00%
Total Operating Expe	2,694	2,362	3,490	12,885	10,285	-2,600	-20.18%
0609 Equipment	0	2,326	0	0	0	0	0.00%
TOTAL-EMERG PREI	2,694	4,688	3,490	12,885	10,285	-2,600	-25.28%
TOTAL PUBLIC SAFETY	10,332,587	10,381,477	10,970,745	10,862,204	10,977,315	115,112	1.1%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
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SUMMARY OF PUBLIC SAFETY - BY OBJECTS OF EXPENDITURES

Regular Wages	4,591,184	4,678,680	4,747,753	4,780,856	4,841,111	160,255	3.3%
Part-time Wages	25,421	26,176	27,144	27,344	28,660	1,316	4.8%
Seasonal Wages	64,749	14,060	63,070	63,070	58,500	-4,570	-7.3%
Overtime Wages	1,102,224	1,289,354	1,287,135	1,188,855	1,083,980	-74,875	-6.3%
Utilities	237,893	240,175	248,016	225,181	230,828	5,647	2.5%
Police Materials/Equip	375,329	354,086	375,511	345,897	328,177	-17,720	-5.1%
Police Pay	265,577	254,054	265,047	255,106	260,384	5,278	2.1%
Police Duty/Work	247,661	153,422	90,836	75,875	55,000	-20,875	-27.5%
Police Equipment	124,174	227,462	184,256	169,310	160,850	-8,460	-5.0%
General Communications	845,532	844,474	845,713	858,135	858,516	381	0.0%
Police Salaries	438,615	459,462	451,660	440,614	440,406	-208	-0.0%
Reserve	103,402	103,815	105,614	103,023	104,401	1,378	1.3%
Police Employee Benefits	0	0	264,634	264,634	266,487	1,853	0.7%
Health Insurance	58,144	60,709	48,661	50,051	51,363	1,312	2.6%
Life Insurance	535,671	744,102	703,470	678,083	709,179	31,116	4.4%
Retirement	21,671	16,987	16,893	16,309	16,639	328	1.7%
Police Employee	0	0	772	0	0	0	0.0%
Police Government	2,524	0	0	0	0	0	0.0%
Police Grants	9,697	4,310	4,647	5,167	6,664	1,497	28.8%
Police Miscellaneous	9,313,173	8,344,162	9,771,245	8,553,666	8,732,740	179,074	2.1%
Operating Expenses	225,024	1,020,339	1,171,606	1,278,403	1,213,378	-65,025	-5.1%
Salvage	23,933	15,971	21,425	20,745	21,200	455	2.2%
TOTAL PUBLIC SAFETY	10,332,587	10,381,477	10,970,745	10,862,204	10,977,315	115,112	1.1%

TOTAL PUBLIC SAFETY - BY BUDGETARY UNIT

POLICE DEPARTMENT	6,188,432	5,944,424	6,443,080	6,551,885	6,628,124	76,239	1.2%
FIRE DEPARTMENT	4,141,461	4,432,365	4,524,175	4,297,434	4,338,907	41,473	1.0%
EMERG MANAGEME	2,694	4,688	3,490	12,885	10,285	-2,600	-20.2%
TOTAL PUB SAFETY	10,332,587	10,381,477	10,970,745	10,862,204	10,977,315	115,112	1.1%

PUBLIC WORKS		ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION 01-710								
0101	Regular Wages	157,992	160,277	160,826	156,350	161,300	4,950	3.17%
0102	Part-time Wages	9,352	12,723	15,000	16,735	16,735	0	0.00%
0104	Overtime Wages	10,924	14,159	16,744	14,500	14,790	290	2.00%
0105	Longevity	1,789	2,051	2,280	1,723	1,061	-662	-38.42%
0106	Waive Med Ins-Un Sii	0	0	0	0	7,200	7,200	0.00%
0110	Pension Contributions	21,603	25,976	26,097	25,292	25,978	686	2.71%
0111	Social Security	11,472	12,176	12,081	11,737	12,467	730	6.22%
0112	Medicare	2,683	2,848	2,825	2,745	2,916	171	6.22%
0113	Vehicle Allowance	0	0	0	4,698	4,698	0	0.00%
0119	Post Employ Benefits	0	0	9,650	9,381	9,678	297	3.17%
0122	Dental Insurance	2,658	2,980	2,994	2,585	2,613	28	1.08%
0123	Health Insurance	41,457	42,774	40,909	38,168	29,606	-8,562	-22.43%
0124	Life Insurance	641	637	693	684	693	9	1.32%
0125	Workers Comp	3,803	3,589	10,920	12,143	13,357	1,214	10.00%
Total Personal Servic		264,374	280,190	301,019	296,741	303,092	6,351	2.14%
0201	Professional Services	2,006	0	1,000	1,000	1,000	0	0.00%
0217	Telephone	2,525	2,609	3,000	2,700	2,700	0	0.00%
0220	General Insurance	2,665	3,240	3,240	3,868	4,146	278	7.20%
0221	Vehicle Insurance	780	502	502	502	538	36	7.20%
0302	Postage/Mailing	178	168	250	200	200	0	0.00%
0303	Printing & Binding	360	264	450	450	450	0	0.00%
0304	Copier	297	297	600	600	600	0	0.00%
0305	Office Supplies	1,588	1,190	1,900	1,900	1,900	0	0.00%
0308	Advertising & Promoti	90	122	250	250	250	0	0.00%
0311	Licenses/Dues/Meetir	883	769	1,295	1,295	1,295	0	0.00%
0312	Publications & Subsci	2,810	2,428	2,600	2,600	2,600	0	0.00%
0314	Vehicle Allowance	4,697	4,700	4,698	0	0	0	0.00%
0320	PC Software	0	0	1,500	1,000	1,000	0	0.00%
0401	Gasoline and Lubrica	275	2,498	1,800	2,500	2,650	150	6.00%
0405	Uniforms	368	435	500	500	500	0	0.00%
0504	Vehicle Maint/Repair	1,551	3,303	1,100	2,500	2,500	0	0.00%
0506	Equip Maint/Repr	145	0	0	0	0	0	0.00%
Total Operating Expe		21,218	22,525	24,685	21,865	22,330	465	2.13%
0607	Equipment	2,471	0	800	800	0	-800	0.00%
TOTAL-ADMINISTRA		288,063	302,715	326,504	319,406	325,422	6,016	1.88%
FACILITIES MAINTENANCE 01-720								
0103	Part-time Wages	19,792	21,327	22,440	20,485	20,485	0	0.00%
0104	Overtime Wages	25,324	30,380	26,520	26,140	26,664	524	2.00%
0111	Social Security	2,749	3,155	3,035	3,035	2,923	-112	-3.68%
0112	Medicare	643	738	710	676	684	8	1.12%
0125	Workers Comp	2,050	1,935	2,169	2,412	2,653	241	10.00%
Total Personal Servic		50,558	57,535	54,874	52,748	53,409	661	1.25%
0205	Water	2,670	2,172	2,700	3,375	4,050	675	20.00%
0206	Solid Waste Disposal	1,440	1,442	1,800	1,800	1,800	0	0.00%
0208	Waste Water Treatme	1,507	1,912	1,600	1,600	1,600	0	0.00%
0215	Fire Protection	1,436	778	1,600	1,600	1,600	0	0.00%
0217	Telephone	1,514	2,421	1,500	1,500	1,500	0	0.00%
0218	Electricity	39,703	40,571	39,700	39,700	39,700	0	0.00%
0220	General Insurance	12,433	15,118	15,118	18,049	19,854	1,805	10.00%
0406	Operating Supplies	9,759	8,717	9,000	9,000	9,000	0	0.00%
0407	Heating Fuels	46,766	50,296	51,000	48,500	51,000	2,500	5.15%
0411	Building Supplies	803	351	1,000	800	800	0	0.00%
0506	Equip Maint & Repair	9,831	5,627	12,000	17,500	10,000	-7,500	-42.86%
0507	Building Maint/Repair	17,983	10,135	17,000	17,000	15,000	-2,000	-11.76%
Total Operating Expe		145,845	139,540	154,018	160,424	155,904	-4,520	-2.82%
0607	Equipment	536	1,014	2,100	2,100	2,100	0	0.00%
TOTAL-FACIL MAINT		196,939	198,089	210,992	215,272	211,413	-3,859	-1.79%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
HIGHWAY MAINTENANCE 01-730							
0101	Regular Wages	375,200	378,469	400,894	351,925	413,550	61,625 17.51%
0103	Part-time Wages	85,719	76,268	75,000	77,500	81,430	3,930 5.07%
0104	Overtime Wages	39,454	66,308	64,000	49,000	63,826	14,826 30.26%
0105	Longevity	4,860	3,813	7,647	4,631	6,171	1,540 33.25%
0106	Waive Med Ins-Un Si	31,893	18,737	16,419	15,036	15,036	0 0.00%
0109	Incentive/Shift Differe	2,393	2,195	3,500	3,500	3,500	0 0.00%
0110	Pension Contributions	52,105	62,918	65,367	57,609	67,715	10,106 17.54%
0111	Social Security	36,835	33,559	34,966	31,099	36,178	5,079 16.33%
0112	Medicare	8,614	7,848	8,176	7,273	8,461	1,188 16.33%
0115	Unemployment Comp	0	2,597	0	0	0	0 0.00%
0119	Post Employ Benefits	0	0	24,054	21,116	24,813	3,698 17.51%
0122	Dental Insurance	5,532	6,515	5,226	5,174	5,162	-12 -0.23%
0123	Health Insurance	75,026	84,912	89,115	82,092	81,910	-182 -0.22%
0124	Life Insurance	2,209	2,099	2,079	1,890	2,079	189 10.00%
0125	Workers Comp	68,515	64,657	54,250	60,371	66,408	6,037 10.00%
	Total Personal Service	788,355	810,895	850,693	768,215	876,239	108,024 14.06%
0201	Professional Services	801	194	2,000	1,000	1,000	0 0.00%
0205	Hydrant Rental	123,677	124,197	125,000	187,500	250,000	62,500 33.33%
0206	Solid Waste Disposal	28,496	36,193	38,000	38,000	38,000	0 0.00%
0209	Rentals/Leases	0	0	2,000	2,000	0	-2,000 -100.00%
0217	Telephone	3,383	4,149	3,500	3,500	3,500	0 0.00%
0219	Street Lights-Electrici	209,441	206,534	209,441	209,441	209,441	0 0.00%
0220	General Insurance	12,029	14,626	14,627	17,462	18,719	1,257 7.20%
0221	Vehicle Insurance	31,997	26,217	26,217	30,485	32,680	2,195 7.20%
0311	Licenses/Dues	2,826	781	900	985	985	0 0.00%
0401	Gasoline and Lubrica	43,638	52,746	50,000	62,500	66,250	3,750 6.00%
0405	Uniforms	4,080	3,879	5,000	4,500	4,500	0 0.00%
0410	Operating Supplies	10,040	9,193	9,000	9,000	9,000	0 0.00%
0410	Food	933	1,359	1,200	1,200	1,200	0 0.00%
0504	Vehicle Maint/Repair	184,487	196,588	184,000	184,000	198,000	14,000 7.61%
0506	Equip Maint & Repair	166,166	8,148	8,000	8,000	8,000	0 0.00%
0509	Roadway Maint/Repa	132,572	74,730	132,000	132,000	132,000	0 0.00%
0512	Snow/Ice Removal	67,816	93,277	82,000	32,000	82,000	50,000 156.25%
	Total Oper Expenses	1,022,382	852,811	892,885	923,573	1,055,275	131,702 14.26%
0609	Equipment	8,431	5,230	5,300	5,230	5,300	70 1.34%
	TOTAL-HIGHWAY M	1,819,168	1,668,936	1,748,878	1,697,018	1,936,814	239,796 14.13%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
PARKS MAINTENANCE 01-820							
0101	Regular Wages	210,422	215,296	236,675	232,710	243,605	10,895 4.7%
0102	Part-time Wages	12,608	12,743	15,000	11,440	12,180	740 6.5%
0103	Seasonal Wages	44,581	49,063	41,500	43,649	43,469	-180 -0.4%
0104	Overtime Wages	20,045	13,627	17,050	17,025	13,056	-3,969 -23.3%
0105	Longevity	8,201	8,403	9,655	5,343	6,881	1,538 28.8%
0106	Waive Med Ins-Un Si	30,317	17,992	16,419	28,525	28,525	0 0.0%
0109	Shift Differential/Incer	4,664	7,810	5,375	5,375	5,375	0 0.0%
0110	Pension Contributions	29,085	36,483	39,413	38,948	40,938	1,989 5.1%
0111	Social Security	24,022	19,911	21,184	21,332	21,892	559 2.6%
0112	Medicare	5,618	4,657	4,953	4,989	5,120	131 2.6%
0113	Unemployment Comp	0	2,166	0	3,950	0	-3,950 0.0%
0119	Post Employ Benefits	0	0	14,201	13,963	14,616	654 4.7%
0122	Dental Insurance	3,058	3,628	2,994	2,986	3,068	82 2.7%
0123	Health Insurance	29,765	37,210	40,909	34,702	36,065	1,363 3.9%
0124	Life Insurance	1,425	1,300	1,386	1,248	1,386	138 11.1%
0125	Workers Comp	18,229	17,203	19,344	21,511	23,662	2,151 10.0%
	Total Personal Semic	442,040	447,492	486,058	487,696	499,838	12,141 2.5%
0201	Professional Services	385	194	200	200	200	0 0.0%
0205	Purchased Water	3,357	1,161	2,000	2,950	22,950	20,000 678.0%
0206	Solid Waste Disposal	1,388	755	2,000	2,000	4,000	2,000 100.0%
0209	Waste Water Treatme	345	1,004	1,015	3,500	8,265	4,765 136.1%
0209	Rentals & Leases	495	620	500	500	500	0 0.0%
0215	Fire Protection	1,352	150	1,500	1,500	4,500	3,000 200.0%
0217	Telephone	1,998	2,122	2,000	2,000	2,000	0 0.0%
0218	Electricity	11,219	12,763	10,000	10,000	30,372	20,372 203.7%
0220	General Insurance	1,861	2,263	2,263	2,702	2,897	195 7.2%
0221	Vehicle Insurance	13,267	5,442	5,442	6,858	7,352	494 7.2%
0311	Licenses/Dues	403	480	400	400	400	0 0.0%
0401	Gasoline/Lubricants	19,082	18,764	16,000	20,000	21,120	1,120 5.6%
0402	Chemicals/Gases	212	214	500	500	500	0 0.0%
0404	Maintenance Supplie	510	371	600	200	4,200	4,000 2000.0%
0405	Uniforms	2,425	2,451	2,400	2,950	2,400	-550 -18.6%
0406	Operating Supplies	7,066	7,676	7,850	9,500	9,500	0 0.0%
0407	Heating Fuel	9,710	10,722	8,610	8,610	23,610	15,000 174.2%
0411	Building Supplies	0	0	750	750	0	-750 -100.0%
0504	Vehicle Maint & Repa	20,862	63,708	7,500	45,800	45,800	0 0.0%
0506	Equipment Maint/Rep	9,651	7,251	45,000	10,500	12,500	2,000 19.0%
0507	Building Maint/Repair	10,880	3,175	0	10,500	13,500	3,000 28.6%
0508	Grounds Maintenance	25,953	19,004	0	20,000	20,000	0 0.0%
0515	Playground Maintena	1,268	1,937	0	2,950	2,950	0 0.0%
	Total Operating Expe	143,689	162,227	116,530	164,870	239,516	74,646 45.3%
0607	Equipment	2,607	1,656	2,650	2,650	2,650	0 0.0%
0609	Replace Equipment	0	147	1,000	1,000	1,000	0 0.0%
	Equipment	2,607	1,803	3,650	3,650	3,650	0 0.0%
	TOTAL-MAINTENANC	588,336	611,522	606,238	656,216	743,003	86,787 13.2%
	TOTAL-PUBLIC WOF	2,892,506	2,781,262	2,892,612	2,887,912	3,216,652	328,740 11.38%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PUBLIC WORKS - BY OBJECTS OF EXPENDITURES							
Regular Wages	743,614	754,042	798,395	740,985	818,455	77,470	10.46%
Part-time Wages	21,960	25,466	30,000	28,175	28,915	740	2.63%
Seasonal Wages	150,092	146,658	138,940	141,634	145,384	3,750	-0.41%
Overtime Wages	95,747	124,474	124,314	106,665	118,336	11,671	10.94%
Longevity	14,850	14,267	19,582	11,697	14,113	2,416	20.65%
Waive Med Ins-Un Si	62,210	36,729	32,838	43,561	50,761	7,200	16.53%
Incentive/Shift Differe	7,057	10,005	8,875	8,875	8,875	0	0.00%
Pension Contributions	102,793	125,377	130,877	121,849	134,631	12,782	10.49%
Social Security	75,078	68,801	71,266	67,203	73,460	6,257	9.31%
Medicare Soc Securit	17,558	16,091	16,664	15,683	17,180	1,497	9.55%
Unemployment Comp	0	4,763	0	3,950	0	-3,950	-100.00%
Vehicle Allowance	0	0	0	4,698	4,698	0	0.00%
Post Employ Benefits	0	0	47,905	44,459	49,107	4,648	10.46%
Dental Insurance	11,248	13,123	11,214	10,745	10,843	98	0.91%
Health Insurance	146,248	164,896	170,933	154,962	147,581	-7,381	-4.76%
Life Insurance	4,275	4,036	4,158	3,822	4,158	336	8.79%
Workers Comp	92,597	87,384	86,683	96,437	106,081	9,644	10.00%
Total Personal Service	1,545,327	1,596,112	1,692,644	1,605,400	1,732,578	127,178	7.92%
Operating Expenses	1,333,134	1,177,103	1,188,118	1,270,732	1,473,024	202,292	15.92%
Equipment	14,045	8,047	11,850	11,780	11,050	-730	-6.20%
TOTAL PUBLIC WOF	2,892,506	2,781,262	2,892,612	2,887,912	3,216,652	328,740	11.38%

SUMMARY PUBLIC WORKS - BY BUDGETARY UNIT

ADMINISTRATION	288,063	302,715	326,504	319,406	325,422	6,016	1.88%
FACILITIES MAINT	196,939	198,089	210,992	215,272	211,413	-3,859	-1.79%
HIGHWAY MAINT	1,819,168	1,668,936	1,748,878	1,697,018	1,936,814	239,796	14.13%
PARKS MAINTENAN	588,336	611,522	606,238	656,216	743,003	86,787	13.23%
TOTAL PUBLIC WOF	2,892,506	2,781,262	2,892,612	2,887,912	3,216,652	328,740	11.38%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
ENGINEERING 01-705							
0101	Regular Wages	156,060	137,398	137,673	112,420	144,210	31,790 28.28%
0103	Part-time Wages	0	0	0	0	0	0 0.00%
0104	Overtime Wages	0	0	0	500	0	-500 -100.00%
0105	Longevity	2,854	2,957	3,133	871	1,540	669 76.81%
0106	Waive Med Ins-Un Sii	12,435	7,540	2,242	9,865	0	-9,865 -100.00%
0109	Pension Contributions	21,102	21,130	22,529	18,127	23,320	5,193 28.65%
0110	Social Security	10,827	8,718	8,829	7,766	9,136	1,370 17.64%
0111	Medicare	2,533	2,039	2,065	1,816	2,137	320 17.64%
0112	Unemployment Comp	0	0	0	0	0	0 0.00%
0113	Vehicle Allowance	0	0	1,600	1,600	1,600	0 0.00%
0119	Post Employ Benefits	0	0	8,260	6,745	8,653	1,907 28.28%
0122	Dental Insurance	1,001	761	571	1,155	1,155	0 0.00%
0123	Health Insurance	11,503	15,178	21,445	17,740	20,910	3,170 17.87%
0124	Life Insurance	553	458	462	450	450	0 0.00%
0125	Workers Comp	12,105	11,423	3,256	3,621	3,983	362 10.00%
	Total Personal Servic	230,973	207,602	212,065	182,676	217,093	34,417 18.84%
0201	Professional Services	306	0	1,000	1,000	1,000	0 0.00%
0217	Telephone	4,139	4,179	4,139	4,139	4,139	0 0.00%
0220	General Insurance	1,456	1,771	1,771	2,114	2,266	152 7.20%
0221	Vehicle Insurance	780	502	780	780	836	56 7.20%
0302	Postage	683	705	584	584	655	71 12.16%
0304	Copier	2,123	2,382	2,123	2,123	2,123	0 0.00%
0305	Office Supplies	1,696	2,720	3,000	3,400	3,000	-400 -11.76%
0310	Meeting Expense	16	50	100	100	100	0 0.00%
0311	Licenses/Dues	299	304	300	325	325	0 0.00%
0312	Publictions/Susciptior	348	387	348	348	348	0 0.00%
0320	PC Software/Program	600	35	755	755	755	0 0.00%
0313	Vehicle Allowance	3,548	4,298	0	0	0	0 0.00%
0315	Professional Developi	1,560	0	0	0	0	0 0.00%
0316	Tuition Reimburseme	0	0	0	0	0	0 0.00%
0401	Gasoline and Librcnts	145	445	543	680	721	41 6.03%
0405	Uniforms	85	0	184	184	500	316 171.74%
0406	Operating Supplies	131	75	154	154	154	0 0.00%
0504	Vehicle Repair/Maint	11	538	916	916	916	0 0.00%
0505	Office Equip Repr/Ma	524	397	1,000	1,500	600	-900 -60.00%
0506	Equipment Repr/Main	218	0	300	300	300	0 0.00%
	Total Operating Expe	18,668	18,788	17,997	19,402	18,738	-664 -3.42%
0607	Office Equipment	1,223	1,080	100	100	100	0 0.00%
	Equipment	1,223	1,080	100	100	100	0 100.00%
	TOTAL-ENGINEERIN	250,864	227,470	230,162	202,178	235,931	33,753 16.69%
TOTAL-P WORKS & ENGINEER	3,143,370	3,008,732	3,122,774	3,090,090	3,452,584	362,494	11.73%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PUBLIC WORKS & ENGINEERING - OBJECTS OF EXPENDITURES							
Regular Wages	899,674	891,440	936,068	853,405	962,665	109,260	12.80%
Part-time Wages	21,960	25,466	30,000	28,175	28,915	740	2.63%
Seasonal Wages	150,092	146,658	138,940	141,634	145,384	3,750	2.65%
Overtime Wages	95,747	124,474	124,314	107,165	118,336	11,171	10.42%
Longevity	17,704	17,224	22,715	12,568	15,653	3,085	24.55%
Waive Med Ins-Un Si	74,645	44,269	35,080	53,426	50,761	-2,665	-4.99%
Shift Differential	7,057	10,005	8,875	8,875	8,875	0	0.00%
Pension Contributions	123,895	146,507	153,406	139,976	157,951	17,975	12.84%
Social Security	85,905	77,519	80,095	74,969	82,596	7,627	10.17%
Medicare Soc Securit	20,091	18,130	18,729	17,499	19,317	1,817	10.39%
Unemployment Comp	0	4,763	0	3,950	0	-3,950	0.00%
Vehicle Allowance	0	0	1,600	6,298	6,298	0	0.00%
Post Employ Benefits	0	0	56,165	51,204	57,760	6,556	12.80%
Dental Insurance	12,249	13,884	11,785	11,900	11,998	98	0.82%
Health Insurance	157,751	180,074	192,378	172,702	168,491	-4,211	-2.44%
Life Insurance	4,828	4,494	4,620	4,272	4,608	336	7.87%
Workers Comp	104,702	98,807	89,939	100,058	110,064	10,006	10.00%
Total Personnel Cost:	1,776,300	1,803,714	1,904,709	1,788,076	1,949,671	161,595	9.04%
Operating Expenses	1,351,802	1,195,891	1,206,115	1,290,134	1,491,763	201,629	15.63%
Equipment	15,268	9,127	11,950	11,880	11,150	-730	-6.14%
TOTAL PUBLIC WOF	3,143,370	3,008,732	3,122,774	3,090,090	3,452,584	362,494	11.73%

SUMMARY PUBLIC WORKS AND ENGINEERING - BY BUDGETARY UNIT

PUBLIC WORKS	2,892,506	2,781,262	2,892,612	2,887,912	3,216,652	328,740	11.38%
ENGINEERING	250,864	227,470	230,162	202,178	235,931	33,753	16.69%
TOTAL PW & ENGIN	3,143,370	3,008,732	3,122,774	3,090,090	3,452,584	362,494	11.73%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
BOARDS AND COMMISSIONS								
HISTORIC COMMISSION 01-129								
0201	Professional Services	0	0	1,000	400	500	100	25.0%
0203	Legal Services	0	0	440	240	440	200	83.3%
0220	General Insurance	35	42	43	51	55	4	7.2%
0302	Postage & Mailing	14	0	500	200	250	50	25.0%
0303	Printing & Binding	0	128	250	845	250	-595	-70.4%
0308	Advertising & Promoti	10	85	500	150	100	-50	-33.3%
0310	Confer-Dues-Meeting	115	77	400	0	0	0	0.0%
	TOTAL HISTORICAL	174	332	3,133	1,886	1,595	-291	-15.4%
ZONING BOARD OF APPEALS 01-130								
0201	Professional Services	3,851	3,334	5,000	4,000	4,000	0	0.0%
0203	Legal Services	7,464	4,770	6,000	5,000	5,000	0	0.0%
0220	General Insurance	58	71	71	85	91	6	7.2%
0302	Postage & Mailing	587	574	750	600	500	-100	-16.7%
0303	Printing & Binding	0	16	200	200	100	-100	-50.0%
0304	Copier	20	438	200	400	400	0	0.0%
0305	Office Supplies	0	192	500	300	300	0	0.0%
0308	Advertising & Promoti	174	210	200	200	200	0	0.0%
0310	Meeting Expense	60	0	200	100	100	0	0.0%
0312	Publications-Suscript	0	0	50	0	0	0	0.0%
0607	Office Equipment	611	270	750	500	500	0	0.0%
	TOTAL-ZONE BD-AP	12,825	9,875	13,921	11,385	11,191	-194	-1.70%
CONSERVATION COMMISSION 01-132								
0201	Professional Services	120	80	200	100	100	0	0.0%
0220	General Insurance	12	14	14	17	18	1	7.2%
0302	Postage & Mailing	0	0	50	50	50	0	0.0%
0303	Printing & Binding	0	0	100	100	100	0	0.0%
0304	Copier	0	0	50	50	50	0	0.0%
0310	Meeting Expense	200	160	500	100	100	0	0.0%
0311	Licenses & Dues	0	100	100	100	100	0	0.0%
0312	Publications-Suscript	0	0	50	50	50	0	0.0%
0357	Special Programs	0	0	100	100	100	0	0.0%
0406	Operating Supplies	0	0	100	100	100	0	0.0%
	TOTAL-CONSERV C	332	354	1,264	767	768	1	0.2%
PLANNING BOARD 01-136								
0201	Professional Services	1,392	2,083	5,000	3,000	3,000	0	0.0%
0203	Legal Services	420	120	1,000	1,000	1,000	0	0.0%
0220	General Insurance	47	57	57	68	73	5	7.2%
0302	Postage & Mailing	180	154	200	200	200	0	0.0%
0303	Printing & Binding	0	16	200	200	100	-100	-50.0%
0304	Copier	13	423	100	100	100	0	0.0%
0305	Office Supplies	0	426	500	500	500	0	0.0%
0308	Advertising & Promoti	734	127	300	300	300	0	0.0%
0310	Meeting Expense	0	0	200	100	100	0	0.0%
0312	Publications & Subscq	0	0	100	100	100	0	0.0%
0607	Office Equipment	626	0	700	500	500	0	0.0%
	TOTAL-PLANNING B	3,412	3,406	8,357	6,068	5,973	-95	-1.6%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
PENSION BOARD 01-138							
0201 Professional Services	10,010	13,200	15,000	15,000	15,000	0	0.0%
0203 Legal Services	0	0	500	500	500	0	0.0%
0220 General Insurance	47	57	57	68	73	5	7.2%
0302 Postage & Mailing	0	0	250	250	250	0	0.0%
0303 Office Supplies	0	0	150	150	150	0	0.0%
0310 Conf-Meetings & Due	150	0	250	100	100	0	0.0%
0312 Publications & Suscrij	0	0	50	50	50	0	0.0%
TOTAL-PENSION BC	10,207	13,257	16,257	16,118	16,123	5	0.0%
	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
TREE BOARD - 01-144							
0201 Professional Services	0	0	400	0	0	0	0.0%
0220 General Insurance	0	0	0	0	0	0	0.0%
0302 Postage & Mailing	0	0	100	0	0	0	0.0%
0303 Printing & Binding	0	0	100	0	0	0	0.0%
0304 Copier	0	0	100	0	0	0	0.0%
0310 Conf-Meetings & Due	192	29	125	128	0	-128	0.0%
0357 Special Programs	0	0	200	0	0	0	0.0%
0406 Operating Supplies	0	0	100	0	0	0	0.0%
	192	29	1,125	128	0	-128	0.00%
TOTAL BOARDS & COMMISSIC	27,142	27,253	44,057	36,352	35,650	-702	-1.97%

PARKS AND RECREATION RECREATION 01-810		ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION								
0101	Regular Wages	76,872	74,644	74,411	58,604	105,195	46,591	79.5%
0102	Part-time Employees	0	0	0	0	0	0	0.0%
0104	Overtime Wages	3,145	2,974	1,150	3,650	3,000	-650	-17.8%
0105	Longevity	1,234	1,479	1,645	3,043	3,324	281	9.2%
0106	Waive Med Ins-Un Si	7,597	11,728	16,367	36,295	7,845	-28,450	-78.4%
0110	Pension Contributions	14,795	12,019	12,169	9,864	17,363	7,500	76.0%
0111	Social Security	7,941	5,611	5,802	6,299	7,401	1,102	17.5%
0112	Medicare	1,858	1,312	1,356	1,473	1,731	258	17.5%
0113	Unemployment Comp	0	0	0	8,500	0	-8,500	-100.0%
0119	Post Employ Benefits	0	0	4,465	3,516	6,312	2,795	79.5%
0122	Dental Insurance	0	0	0	934	1,413	479	51.3%
0123	Health Insurance	0	0	0	14,025	21,190	7,165	51.1%
0124	Life Insurance	514	355	348	232	348	116	50.0%
0125	Workers Comp	7,639	7,209	1,278	1,421	1,563	142	10.0%
Total Personal Service		121,595	117,331	118,991	147,856	176,684	28,829	19.5%
0217	Telephone	5,622	5,721	5,000	5,000	5,000	0	0.0%
0220	General Insurance	3,055	3,715	3,715	4,435	4,754	319	7.2%
0221	Vehicle Insurance	780	452	452	452	485	33	7.2%
0302	Postage/Mailing	386	226	1,500	1,500	1,500	0	0.0%
0303	Printing & Binding	0	0	1,000	1,000	1,000	0	0.0%
0304	Copier	2,474	2,310	1,500	1,500	1,500	0	0.0%
0305	Office Supplies	681	563	800	800	800	0	0.0%
0308	Advertising & Promoti	10	0	100	100	100	0	0.0%
0310	Meeting Expense	0	0	25	25	25	0	0.0%
0311	Licenses/Dues	520	807	417	500	500	0	0.0%
0315	Professional Developi	665	75	0	0	0	0	0.0%
0320	PC Software & Suppli	0	0	0	550	12,500	11,950	2172.7%
0401	Gasoline/Lubricants	1,743	1,739	1,600	2,000	2,000	0	0.0%
0406	Operating Supplies	70	0	50	50	50	0	0.0%
0504	Vehicle Maint & Repa	16,900	2,863	0	750	750	0	0.0%
Total Operating Expe		32,906	18,471	16,159	18,662	30,964	12,302	65.9%
Office Equipment		179	0	0	0	4,000	4,000	0.0%
TOTAL-PARKS ADMI		154,680	135,802	135,150	166,518	211,648	45,131	27.1%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE	
RECREATION PROGRAMS - 01-830								
0101	Regular Wages	81,011	83,905	83,754	84,818	84,215	-603	-0.7%
0103	Temporary Wages	147,641	147,712	148,500	148,500	126,690	-21,810	-14.7%
0104	Overtime Wages	1,643	258	2,500	3,870	3,947	77	2.0%
0105	Longevity	372	393	761	625	806	181	29.0%
0106	Waive Med Ins-Un Sr	3,076	2,905	2,910	3,076	2,910	-166	-5.4%
0110	Pension Contributions	11,164	13,488	13,522	13,671	13,603	-68	-0.5%
0111	Social Security	14,579	14,837	14,782	14,935	13,551	-1,384	-9.3%
0112	Medicare	3,410	3,470	3,458	3,493	3,169	-324	-9.3%
0118	Unemployment Comp	785	0	0	2,500	0	-2,500	0.0%
0119	Post Employ Benefits	0	0	5,081	5,089	5,081	-8	-0.2%
0122	Dental Insurance	814	752	1,143	675	676	1	0.1%
0123	Health Insurance	19,182	17,272	15,455	14,827	14,660	-167	-1.1%
0124	Life Insurance	384	401	462	462	462	0	0.0%
0125	Workers Comp	3,952	3,730	3,730	4,148	4,563	415	10.0%
0191	Workshop Facilitators	4,472	6,708	16,514	16,514	16,514	0	0.0%
	Total Personal Servic	292,485	295,831	312,572	317,203	290,848	-26,355	-8.3%
0201	Professional Services	1,686	688	3,500	3,500	3,500	0	0.0%
0205	Purchased Water	5,752	9,998	10,000	16,500	0	-16,500	-100.0%
0206	Solid Waste Disposal	1,808	1,511	2,000	2,000	0	-2,000	-100.0%
0208	Waste Water Treatme	7,629	7,163	7,250	7,250	0	-7,250	-100.0%
0209	Rentals & Leases	340	510	1,500	1,500	1,500	0	0.0%
0215	Fire Protection	3,404	4,026	3,000	3,000	0	-3,000	-100.0%
0217	Telephone	9,528	9,969	8,910	8,910	8,910	0	0.0%
0218	Electricity	22,135	21,434	20,372	20,372	0	-20,372	-100.0%
0220	General Insurance	1,991	2,399	2,399	2,745	2,943	198	7.2%
0221	Vehicle Insurance	1,561	1,004	1,004	1,004	1,076	72	7.2%
0302	Postage/Mailing	442	390	750	750	750	0	0.0%
0303	Printing & Binding	0	175	3,500	3,500	4,500	1,000	28.6%
0305	Office Supplies	2,195	2,049	2,000	2,000	2,000	0	0.0%
0308	Advertising & Promoti	10	0	150	200	200	0	0.0%
0310	Licenses/Dues/Meetir	395	125	245	295	295	0	0.0%
0349	Field Trips	17,292	13,724	17,497	17,497	17,497	0	0.0%
0350	Men's Softball	2,880	1,885	3,000	3,000	3,000	0	0.0%
0352	Tennis	1,114	0	2,000	2,000	2,000	0	0.0%
0353	Basketball	23,813	26,176	25,000	26,100	27,000	900	3.4%
0354	Camp & Playgrounds	4,643	5,672	5,000	5,000	5,000	0	0.0%
0355	Festivals	5,571	5,447	6,000	4,330	4,330	0	0.0%
0356	Fireworks	0	0	0	3,500	3,500	0	0.0%
0356	Concerts	4,025	3,075	4,000	4,000	4,000	0	0.0%
0357	Special Programs	8,789	5,831	6,250	6,250	6,250	0	0.0%
0358	Workshops	0	0	1,000	3,500	2,500	-1,000	-28.6%
0401	Gasoline & Lubricants	2,226	2,759	2,000	2,500	2,650	150	6.0%
0402	Chemicals & gases	2,347	2,133	3,000	3,000	0	-3,000	-100.0%
0404	Maintenance Supplie	1,072	468	4,000	4,000	0	-4,000	-100.0%
0405	Uniforms	709	0	2,000	2,000	2,000	0	0.0%
0406	Operating Supplies	1,551	4,569	5,000	5,000	5,000	0	0.0%
0407	Heating Fuel	15,307	19,523	15,000	15,000	0	-15,000	-100.0%
0410	Food Supplies	0	0	0	2,100	3,500	1,400	66.7%
0411	Building Supplies	42	191	1,000	1,000	1,000	0	0.0%
0504	Vehicle Maint/Repair	3,321	4,469	4,000	4,000	4,000	0	0.0%
0506	Equipment Maint/Rep	1,020	2,004	2,000	3,000	3,000	0	0.0%
0507	Bldg Maint/Repair	6,439	4,796	10,000	10,000	0	-10,000	-100.0%
	Total Operating Expe	161,037	164,163	184,327	200,303	121,901	-78,402	-39.1%
0609	Office Equipment	189	744	2,500	2,500	500	-2,000	-80.0%
	Equipment	108	0	0	0	0	0	0.0%
	Equipment	297	744	2,500	2,500	500	-2,000	-80.0%
	TOTAL-PROGRAMS	453,819	460,738	499,399	520,006	413,249	-106,757	-20.5%
	TOTAL PARKS & RE	608,499	596,540	634,549	686,524	624,897	-61,627	-9.0%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PARKS & RECREATION- BY OBJECTS OF EXPENDITURES							
Regular Wages	157,883	158,549	158,165	143,422	189,410	45,988	32.1%
Temporary Wages	147,641	147,712	148,500	148,500	126,690	-21,810	-14.7%
Overtime Wages	4,788	3,232	3,650	7,520	6,947	-573	-7.6%
Longevity	1,606	1,872	2,406	3,668	4,130	462	12.6%
Waive Med Ins-Un Si	10,673	14,633	19,277	39,371	10,755	-28,616	-72.7%
Pension Contributions	25,959	25,507	25,691	23,534	30,966	7,432	31.6%
Social Security	22,520	20,448	20,584	21,234	20,952	-282	-1.3%
Medicare Soc Securit	5,268	4,782	4,814	4,966	4,900	-66	-1.3%
Unemployment Comp	785	0	0	11,000	0	-11,000	-100.0%
Post Employ Benefits	0	0	9,546	8,605	11,393	2,787	32.4%
Dental Insurance	814	752	1,143	1,609	2,089	480	29.8%
Health Insurance	19,182	17,272	15,455	28,852	35,850	6,998	24.3%
Life Insurance	898	756	810	694	810	116	16.7%
Workers Comp	11,591	10,939	5,008	5,569	6,126	557	10.0%
Workshop Facilitators	4,472	6,708	16,514	16,514	16,514	0	0.0%
TOTAL PERSONNEL	414,080	413,162	431,563	465,059	467,532	2,473	0.5%
OPERATING EXPEN	193,943	182,634	200,486	218,965	152,865	-66,100	-30.2%
EQUIPMENT	476	744	2,500	2,500	4,500	2,000	80.0%
TOTAL PARKS & RE	608,499	596,540	634,549	686,524	624,897	-61,627	-9.0%

SUMMARY PARKS & RECREATION - BY BUDGETARY UNIT

PARKS & REC. ADMI	154,680		135,150	166,518	211,648	45,131	27.10%
PARKS & REC PRGF	453,819	460,738	499,399	520,006	413,249	-106,757	-20.53%
TOTAL PARKS & RE	608,499	460,738	634,549	686,524	624,897	-61,627	-8.98%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
COMMUNITY DEVELOPMENT 01-610							
ADMINISTRATION							
0101	Regular Wages	194,231	237,893	161,511	164,620	206,010	41,390 25.1%
0103	Part-time Wages	4,805	0	7,500	7,500	7,500	0 0.0%
0104	Overtime Wages	2,786	3,756	5,000	5,000	5,000	0 0.0%
0105	Longevity	1,791	2,378	2,803	520	555	35 6.7%
0106	Waive Med Ins-Un Si	461	0	0	35,212	0	-35,212 0.0%
0110	Pension Contributions	26,920	32,661	26,290	26,422	33,050	6,628 25.1%
0111	Social Security	12,316	12,443	11,222	13,457	13,842	385 2.9%
0112	Medicare	2,881	2,910	2,625	3,147	3,237	90 2.9%
0117	Vehicle Allowance	0	0	4,200	4,200	4,200	0 0.0%
0119	Post Employ Benefits	0	0	9,691	9,877	12,361	2,483 25.1%
0122	Dental Insurance	3,006	3,367	3,310	2,324	3,287	963 41.4%
0123	Health Insurance	52,647	53,690	55,312	44,274	58,690	14,416 32.6%
0124	Life Insurance	897	874	693	697	924	227 32.6%
0125	Workers Comp	5,919	5,585	2,572	2,860	3,146	286 10.0%
	Total Personal Service	308,660	355,557	292,729	320,111	351,803	31,692 9.9%
0201	Professional Services	1,706	0	0	0	0	0 0.0%
0217	Telephone	2,982	3,039	2,800	2,800	2,800	0 0.0%
0220	General Insurance	4,266	5,187	5,187	6,193	6,639	446 7.2%
0302	Postage/Mailing	91	271	400	400	300	-100 -25.0%
0303	Printing & Binding	0	60	50	50	50	0 0.0%
0304	Copier	522	478	600	600	600	0 0.0%
0305	Office Supplies	1,284	701	700	700	700	0 0.0%
0308	Advertising & Promoti	36	39	100	100	0	-100 -100.0%
0310	Licenses/Dues	675	779	750	750	750	0 0.0%
0312	Publications/Subscrip	745	870	100	100	900	800 800.0%
0313	Mileage Reimburseme	298	61	200	86	200	114 132.6%
0314	Vehicle Allowance	3,493	3,698	0	0	0	0 0.0%
0315	Professional Develop	782	175	0	0	0	0 0.0%
0320	PC Software/Program	3,050	3,079	3,200	3,200	3,200	0 0.0%
0357	Neighborhood Grant I	0	0	10,000	0	0	0 0.0%
0358	Special Programs	2,500	0	500	500	0	-500 -100.0%
0505	Equip Maint/Repair	13,370	0	100	100	0	-100 -100.0%
	Total Operating Expe	35,800	18,437	24,687	15,579	16,139	560 3.6%
0607	Office Equipment	312	540	600	600	600	0 0.0%
	Equipment	312	540	600	600	600	0 0.0%
TOTAL-COMMUNITY		344,772	374,534	318,016	336,290	368,542	32,252 9.6%

		ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
		2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
INSPECTIONAL SERVICES 01-640								
0101	Regular Wages	168,260	179,487	184,294	190,883	195,825	4,942	2.59%
0103	Part-time Wages	14,173	14,897	36,000	21,000	21,000	0	0.00%
0104	Overtime Wages	4,842	500	1,500	1,500	500	-1,000	-66.67%
0105	Longevity	1,782	0	0	0	0	0	100.00%
0106	Waive Med Ins-Un Sit	12,212	12,420	5,562	12,445	12,447	2	0.02%
0110	Pension Contributions	23,091	29,371	29,487	30,541	31,332	791	2.59%
0111	Social Security	12,566	13,099	14,175	14,425	14,670	245	1.70%
0112	Medicare	2,939	3,063	3,315	3,374	3,431	57	1.70%
0117	Vehicle Allowance	6,686	6,752	6,837	6,837	6,837	0	0.00%
0119	Post Employ Benefits	0	0	11,058	11,453	11,750	297	2.59%
0122	Dental Insurance	1,894	2,659	2,614	2,189	2,055	-134	-6.12%
0123	Health Insurance	27,317	34,710	35,753	29,606	24,410	-5,196	-17.55%
0124	Life Insurance	759	874	924	915	924	9	0.98%
0125	Workers Comp	6,903	6,514	5,252	5,840	6,424	584	10.00%
	Total Personal Serv	283,424	304,346	336,771	331,008	331,604	596	0.18%
0201	Professional Services	25,973	26,000	26,000	26,000	26,500	500	1.92%
0217	Telephone	3,571	3,911	3,500	3,500	3,500	0	0.00%
0220	General Insurance	3,719	4,522	4,522	5,399	5,788	389	7.20%
0221	Vehicle Insurance	780	452	452	452	485	33	7.20%
0302	Postage/Mailing	4,691	2,569	4,000	3,500	3,500	0	0.00%
0303	Printing & Binding	2,288	0	3,000	3,000	8,000	5,000	166.67%
0304	Copier	410	428	485	485	1,000	515	106.19%
0305	Office Supplies	1,188	1,117	1,500	1,094	1,200	106	9.69%
0308	Advertising & Promoti	6	6	25	25	25	0	0.00%
0310	Meeting Expense	375	0	50	50	50	0	0.00%
0311	Licenses/Dues	205	105	300	300	300	0	0.00%
0312	Publications/Subscrip	83	1,235	1,000	1,000	1,000	0	0.00%
0320	PC Software/Program	0	2,819	900	900	900	0	0.00%
0401	Gasoline & Lubricants	1,029	1,076	1,200	1,800	2,400	600	33.33%
0406	Operating Supplies	100	100	100	250	250	0	0.00%
0504	Vehicle Maint & Repr	575	2,066	1,500	1,500	1,500	0	0.00%
0505	Office Equip Maint/Re	138	142	215	215	215	0	0.00%
	Total Operating Expe	45,131	46,548	48,749	49,470	56,612	7,142	14.44%
0607	Office Equipment	1,593	0	500	906	500	-406	-44.81%
	Equipment	1,593	0	500	906	500	-406	-44.81%
TOTAL-INSPECTNL SI		330,148	350,894	386,020	381,384	388,716	7,332	1.92%
TOTAL PLAN & INSF		674,920	725,428	704,036	717,674	757,258	39,584	5.52%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PLANNING AND DEVELOPMENT							
Regular Wages	362,491	417,380	345,805	355,503	401,835	46,332	13.0%
Part-time Wages	18,978	14,897	43,500	28,500	28,500	0	0.0%
Overtime Wages	7,628	4,256	6,500	6,500	5,500	-1,000	-15.4%
Longevity	3,573	2,378	2,803	520	555	35	6.7%
Waive Med Ins-Un Sit	12,673	12,420	5,562	47,657	12,447	-35,210	-73.9%
Pension Contributions	50,011	62,032	55,777	56,964	64,382	7,419	13.0%
Social Security	24,882	25,542	25,397	27,882	28,512	630	2.3%
Medicare Soc Securit	5,820	5,973	5,940	6,521	6,668	147	2.3%
Vehicle Allowance	6,686	6,752	11,037	11,037	11,037	0	0.0%
Post Employ Benefits	0	0	20,749	21,330	24,110	2,780	13.0%
Dental Insurance	4,900	6,026	5,924	4,513	5,342	829	18.4%
Health Insurance	79,964	88,400	91,065	73,880	83,100	9,220	12.5%
Life Insurance	1,656	1,748	1,617	1,612	1,848	236	14.6%
Workers Comp	12,822	12,099	7,824	8,700	9,570	870	10.0%
TOTAL PERSONNEL	592,084	659,903	629,500	651,119	683,407	32,288	5.0%
OPERATING EXPEN	80,931	64,985	73,436	65,049	72,751	7,702	11.8%
EQUIPMENT	1,905	540	1,100	1,506	1,100	-406	-27.0%
TOTAL PLAN & DEV	674,920	725,428	704,036	717,674	757,258	39,584	5.5%

SUMMARY PLAN & DEVELOPMENT - BY BUDGETARY UNIT

COMMUNITY DEVEL	344,772	374,534	318,016	336,290	368,542	32,252	9.59%
INSPECTIONAL SER	330,148	350,894	386,020	381,384	388,716	7,332	1.92%
TOTAL PLAN & INSP	674,920	725,428	704,036	717,674	757,258	39,584	5.52%

TOTAL OPERATING DEPTS	17,066,602	17,143,707	18,242,118	18,490,269	18,428,906	-61,363	-0.33%
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		ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
		2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
NON DEPARTMENTAL APPROPRIATIONS 01-220								
0001	Cncl Spec Approps	0	0	0	0	0	0	100.00%
0060	Wash Co Reg Plan A	3,000	3,000	6,000	6,000	6,000	0	0.00%
0061	Narrag Visitors Cente	12,000	12,000	12,000	12,000	12,000	0	0.00%
0062	So County Museum	0	4,000	4,000	4,000	4,000	0	0.00%
0001	Adult Day Care	39,341	34,865	35,911	31,027	36,038	5,011	16.15%
0001	Senior Nutrition Prog	34,222	26,856	27,662	30,336	30,395	59	0.19%
0001	So Kingstown Sr Serv	25,000	35,000	36,050	38,000	38,000	0	0.00%
0001	Adeline LaPlante Cen	1,500	1,000	1,000	1,000	1,000	0	0.00%
0001	Johnnycake Center-P	8,000	6,000	6,000	6,000	6,000	0	0.00%
0001	Welcome House-So C	3,000	2,000	2,000	2,000	2,000	0	0.00%
0001	VNS Home Health Se	0	2,000	2,000	2,000	2,000	0	0.00%
0001	South RI Volunteers	0	3,500	3,500	3,500	3,500	0	0.00%
0001	The Samaritans	500	500	500	500	500	0	0.00%
0001	Narrag Historical Soci	0	0	0	0	5,000	5,000	100.00%
0071	Prof Development	0	14,051	20,000	20,000	15,000	-5,000	-25.00%
0073	Town-wide Publicatio	0	4,309	30,000	30,000	25,000	-5,000	-16.67%
0074	Town-wide Surveys	0	24,250	0	0	0	0	0.00%
0075	Town-wide Consultan	0	0	0	38,750	25,000	-13,750	-35.48%
0076	Board & Comm Dinne	0	5,387	5,500	5,500	5,500	0	0.00%
0077	Employee Recognitio	0	5,435	5,466	0	5,466	5,466	100.00%
0077	Employee Service Aw	0	0	3,000	3,206	3,600	394	12.29%
0077	Employee Picnic	0	0	3,000	0	3,000	3,000	100.00%
0078	Banner Program	0	6,170	10,000	10,000	10,000	0	0.00%
0079	Town-wide Shuttle Se	0	28,833	25,000	25,000	0	-25,000	-100.00%
0080	Audit Services	0	43,801	37,601	0	0	0	0.00%
0081	Econ Develop Plan	0	35,000	50,000	0	0	0	0.00%
0082	Pension & OPEB Stur	0	21,000	0	0	0	0	0.00%
0083	Bank Fees & Fines	0	12,588	0	68,000	0	-68,000	0.00%
0104	North End Entry Sign	0	0	0	0	25,000	25,000	100.00%
0190	Broadcast Cncl TV Pr	0	0	8,940	8,940	9,210	270	3.02%
0206	Irene Debris Removal	0	0	0	49,585	0	-49,585	-100.00%
0240	Irene Related Costs	0	0	0	34,353	0	-34,353	-100.00%
0520	Reverse 911 Prograrr	0	7,772	8,160	0	0	0	0.00%
	TOTAL NON-DEPAR	126,563	339,317	343,290	429,697	273,209	-156,488	-36.42%

		ACTUAL	ACTUAL	BUDGET	YEAR END	ADOPTED	VARIANCE	PERCENT
		2009-10	2010-11	2011-12	PROJECTED	2012-13	TO PRJCTD	VARIANCE
TRANSFERS 01-900								
0712	Maint/Non Cap Projec	0	0	568,960	568,960	995,930	426,970	75.04%
0713	Special Pension Catc	0	0	280,108	280,108	560,216	280,108	100.00%
0718	Special OPEB Contrib	0	0	200,000	642,044	200,000	-442,044	-68.85%
0748	Cap Projects-Fleet Mi	10,000	20,000	0	0	0	0	0.00%
0749	Cap Projects-Library	8,000	50,000	0	0	0	0	0.00%
0750	Cap Projects-Gen Fur	951,069	1,003,978	769,000	769,000	637,000	-132,000	-17.17%
0761	Kinney Bungalow Fur	0	66,000	85,000	85,000	0	-85,000	-100.00%
0762	Sunset Farm Spec Re	0	25,000	76,000	76,000	0	-76,000	-100.00%
0790	Debt Service Fund	3,278,648	2,539,063	2,520,201	2,506,140	2,305,909	-200,231	-7.99%
0792	Police Ch 1666 Pensi	120,000	130,000	102,200	102,200	102,200	0	0.00%
0793	Retire & Term Sinking	170,850	353,193	259,328	99,328	230,878	131,550	132.44%
0795	OPEB Sinking Fund	1,202,332	1,322,565	1,322,565	1,322,565	1,322,565	0	0.00%
0796	Land Conservancy	50,000	140,000	118,000	118,000	50,000	-68,000	-57.63%
0797	Library Fund	538,033	546,569	546,569	546,569	546,569	0	0.00%
	TOTAL TRANSFERS	6,328,932	6,196,368	6,847,931	7,115,914	6,951,267	-164,647	-2.31%
TTL-TRNSFRS & SPEC APPROI		6,455,495	6,535,685	7,191,221	7,545,611	7,224,476	-321,135	-4.26%
TOTAL OPER DEPTS & TRANS		23,522,097	23,679,392	25,433,339	26,035,880	25,653,382	-382,498	-1.47%

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	YEAR END PROJECTED	ADOPTED 2012-13	VARIANCE TO PRJCTD	PERCENT VARIANCE
EDUCATION							
EXPENDITURES							
Salaries	15,304,480	15,319,351	15,922,580	15,766,709	16,337,522	570,813	3.62%
Employee Benefits	6,558,027	5,911,889	6,316,268	6,392,501	6,282,695	-109,806	-1.72%
Pur Prof & Tech Servi	485,194	680,945	449,427	450,966	446,691	-4,275	-0.95%
Purchased Property	579,991	402,808	465,010	467,613	470,905	3,292	0.70%
Other Purchased Sen	1,662,329	1,483,300	1,758,329	1,750,508	1,879,134	128,626	7.35%
Supplies & Materials	1,286,439	1,078,098	1,203,278	1,197,809	1,156,083	-41,726	-3.48%
Property	145,052	174,767	179,383	174,742	214,580	39,838	22.80%
Dues, Fees-Othr Misc	34,956	33,347	36,086	36,096	37,536	1,440	3.99%
Other Items	0	34,122	42,000	242,000	42,000	-200,000	-82.64%
Expense Adjustments	-1,857,210	0	-500,000	0	0	0	0.00%
Trans to Debt Service	0	0	0	0	0	0	0.00%
Transfer to OPEB	0	100,000	100,000	0	100,000	100,000	100.00%
Transfer to Capital	638,177	200,000	300,000	0	250,000	250,000	100.00%
TOTAL EXPENSES	24,837,435	25,418,627	26,272,361	26,478,944	27,217,146	738,202	2.79%
REVENUES							
State Aid	891,595	942,335	940,105	940,105	1,604,801	664,696	70.70%
Charges for Services	343,923	343,923	290,000	290,000	275,000	-15,000	-5.17%
Other Revenue	597,530	567,098	164,000	289,000	360,000	71,000	24.57%
School Fund Revenue	1,833,048	1,853,356	1,394,105	1,519,105	2,239,801	720,696	47.44%
Total School Revenue	1,833,048	1,853,356	1,394,105	1,519,105	2,239,801	1,441,392	94.88%
Town Appropriation	23,659,310	24,277,345	24,277,345	24,277,345	24,277,345	0	0.00%
Use of Fund Balance	0	0	600,911	682,494	700,000	17,506	2.57%
TOTAL REVENUE	25,492,358	26,130,701	26,272,361	26,478,944	27,217,146	738,202	2.79%
Adj -OPEB Benefits		100,000					
SURPLUS/(DEFICIT)	654,923	812,074	0	0	0		
SCHOOLS FUND BA	4,119,536	4,931,610	4,330,699	4,249,116	3,549,116		
SCHOOLS CAPITAL FUND							
REVENUES							
State Grants	309,970	309,970	100,000	121,866	84,000	-37,866	-31.07%
Transfers in	447,552	447,552	300,000	200,000	250,000	50,000	100.00%
Use of Fund Balanc	0	0	0	150,000	502,000	352,000	-100.00%
TOTAL REVENUES	757,522	757,522	400,000	471,866	836,000	364,134	77.17%
EXPENDITURES	526,278	526,278	400,000	448,420	836,000	387,580	86.43%
EXCESS OF REV/EX	231,244	231,244	0	23,446	0	-23,446	
SCHOOLS CAPITAL	699,449	699,449	699,449	722,895	220,895		
CONTINGENCY							
Contingency	0	0	897,565	0	433,180	433,180	100.00%
TOTAL-CONTINGEN	0	0	897,565	0	433,180	433,180	100.00%
TOTAL TOWN BUDG	47,181,407	47,956,737	50,608,249	50,313,225	50,363,907	50,682	0.10%

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THE OTHER OPERATING FUNDS

SUMMARY OF THE OTHER OPERATING FUNDS
TOWN OF NARRAGANSETT BUDGET FOR FY 2012 - 2013

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE
ENTERPRISE/OTHER EXPENDITURES							
VEHICLE MAINTENANCE FUND - 2	\$351,444	\$416,856	\$405,496	\$423,033	\$432,657	\$9,624	2.27%
DEBT SERVICE FUND - 10	\$3,266,953	\$2,539,065	\$2,520,201	\$2,506,141	\$2,305,909	-\$200,232	-7.99%
WATER FUND - 30	\$1,311,723	\$1,570,683	\$3,060,818	\$2,234,760	\$3,040,431	\$805,671	36.05%
WASTEWATER FUND - 32	\$3,944,215	\$4,153,957	\$5,780,407	\$5,048,836	\$6,378,268	\$1,329,431	26.33%
BEACH FUND - 34	\$1,646,191	\$2,110,647	\$3,097,174	\$3,159,966	\$1,831,766	-\$1,495,161	-47.32%
LIBRARY FUND - 42	\$680,608	\$638,842	\$682,953	\$692,660	\$749,192	\$56,532	8.16%
TOTAL OTHER FUNDS	\$11,201,134	\$11,430,050	\$15,547,049	\$14,065,397	\$14,738,222	\$505,864	3.60%
REVENUES							
VEHICLE MAINTENANCE FUND - 2	\$357,049	\$402,248	\$405,496	\$423,033	\$432,657	\$9,624	2.27%
DEBT SERVICE FUND - 10	\$3,266,953	\$2,539,065	\$2,520,201	\$2,506,141	\$2,305,909	-\$200,232	-7.99%
WATER FUND - 30	\$1,431,057	\$1,331,395	\$3,060,818	\$3,005,818	\$3,040,431	\$34,613	1.15%
WASTEWATER FUND - 32	\$4,257,510	\$4,182,093	\$5,780,407	\$6,037,699	\$6,378,268	\$340,569	5.64%
BEACH FUND - 34	\$1,742,637	\$1,692,144	\$3,097,174	\$3,197,640	\$1,831,766	-\$1,365,874	-42.72%
LIBRARY FUND - 42	\$697,580	\$683,677	\$682,953	\$693,596	\$749,192	\$55,596	8.02%
TOTAL OTHER FUNDS	\$11,752,786	\$10,830,622	\$15,547,048	\$15,863,927	\$14,738,222	-\$1,125,704	-7.10%

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE
OTHER FUNDS - EXPENSES							
KINNEY BUNGALOW	77,062	75,074	167,690	270,618	100,450	-170,168	-62.88%
SUNSET FARM	457	2,562	76,000	55,700	16,200	-39,500	-70.92%
THE TOWERS	209,006	239,456	238,123	249,122	258,355	9,233	3.71%
GALILEE LANDING FUND	22,289	78,414	553,300	556,394	84,500	-471,894	-84.81%
PENSION FUND - OPERATIONS	3,115,750	3,405,208	3,759,775	3,742,161	3,959,939	217,778	5.82%
OTHER POST EMPLOYMENT BENEFIT:	1,169,988	1,171,175	2,055,654	2,532,745	2,055,850	-476,895	-18.83%
TOTAL	4,594,552	4,971,889	6,850,542	7,406,740	6,475,294	-931,446	-12.58%

OTHER FUNDS - REVENUES							
KINNEY BUNGALOW	74,685	195,632	167,690	286,720	100,450	-86,270	-30.09%
SUNSET FARM	0	25,000	76,000	76,000	16,200	-76,000	-100.00%
THE TOWERS	214,477	286,939	238,123	252,123	258,355	6,232	2.47%
GALILEE LANDING FUND	78,839	92,628	553,300	552,533	84,500	-468,033	-84.71%
PENSION FUND - OPERATIONS	2,732,734	3,181,746	3,759,775	3,458,308	3,959,939	501,631	14.51%
OTHER POST EMPLOYMENT BENEFIT	1,153,313	1,322,565	2,055,654	2,532,745	2,055,850	-476,895	-18.83%
TOTAL	4,254,048	5,104,510	6,850,542	7,158,429	6,475,294	-683,135	-9.54%
TOTAL ALL OPERATING EXPENSES	15,455,182	16,534,560	22,397,591	21,223,826	21,213,517	-10,309	-0.05%

	FY 12-13	FY 12-13	FY 15-16	FY 14-15	FY 15-16	FY 16-17	TOTAL
CAPITAL IMPROVEMENT FUND	1,009,600	3,331,000	1,411,970	1,301,029	464,180	422,425	7,940,204
MAJOR MAINTENANCE & NON-CAP	1,962,712	1,998,500	1,799,500	1,406,500	1,302,500	1,269,500	10,139,212

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
VEHICLE MAINTENANCE FUND - 02								
REVENUES								
02.999.9054	Vehicle Maintenance Char	357,049	402,248	405,496	423,033	432,657	9,624	2.27%
02.999.9068	Retained Claims-Accdnts	0	22,699	0	0	0	0	0.00%
	TOTAL REVENUE	357,049	424,947	405,496	423,033	432,657	9,624	0
EXPENDITURES								
02.735.0101	Full-Time Wages	112,095	135,740	139,627	139,313	141,596	2,283	1.64%
02.735.0103	Temporary Wages	9,258	6,398	9,000	9,000	9,000	0	0.00%
02.735.0104	Over-Time Wages	6,081	28,692	6,000	15,862	16,180	318	2.00%
02.735.0105	Longevity	7,900	7,502	8,139	7,875	8,139	264	3.35%
02.735.0106	Buy-Back Leave &	3,488	3,682	3,682	3,754	3,754	0	0.00%
02.735.0109	Shift Differential &	210	299	1,000	1,000	1,000	0	0.00%
02.735.0110	Pension Contributions	16,287	22,919	23,642	23,550	33,541	9,991	42.42%
02.735.0111	FICA Social Security	8,366	10,866	10,382	10,962	11,139	178	1.62%
02.735.0112	FICA Medicare	1,956	2,541	2,428	2,564	2,605	42	1.62%
02.735.0119	Other Post Employment	0	0	8,378	16,450	8,496	-7,954	-48.35%
02.735.0122	Dental Insurance	2,170	3,006	2,995	2,580	2,995	415	16.09%
02.735.0123	Health Insurance	33,797	39,149	40,909	38,515	40,909	2,394	6.22%
02.735.0124	Life Insurance	647	699	693	693	693	0	0.00%
02.735.0125	Workers' Compensation	14,000	13,212	11,564	12,859	14,145	1,286	10.00%
	Personal Services	216,255	274,705	268,439	284,976	294,192	9,216	3.23%
02.735.0206	Solid Waste Disposal	1,103	0	1,100	1,100	1,100	0	0.00%
02.735.0209	Rentals & Leases	719	719	800	800	800	0	0.00%
02.735.0215	Fire Protection	1,707	186	1,500	1,500	1,500	0	0.00%
02.735.0217	Telephone	903	1,239	1,200	1,200	1,200	0	0.00%
02.735.0221	Vehicle Insurance	2,341	1,507	1,507	1,507	1,615	108	7.17%
02.735.0311	Licenses & Dues	207	282	250	250	250	0	0.00%
02.735.0312	Publications &	1,369	1,249	1,400	1,400	1,400	0	0.00%
02.735.0320	PC Software & Programs	0	0	600	600	600	0	0.00%
02.735.0401	Gasoline & Lubricants	3,850	5,001	4,000	5,000	5,300	300	6.00%
02.735.0402	Chemicals & Gases	1,283	415	1,300	1,300	1,300	0	0.00%
02.735.0405	Uniforms	519	910	1,100	1,100	1,100	0	0.00%
02.735.0406	Operating Supplies	2,215	1,342	2,300	2,300	2,300	0	0.00%
02.735.0501	Small Tools	838	540	1,000	1,000	1,000	0	0.00%
02.735.0504	Vehicle Maint & Repairs	112,185	127,023	112,000	112,000	112,000	0	0.00%
02.735.0506	Equipment Maint & Reprs	3,240	1,738	3,300	3,300	3,300	0	0.00%
	Operating Expenses	132,479	142,151	133,357	134,357	134,765	408	0.30%
02.735.0607	Office Equipment	174	0	1,200	1,200	1,200	0	0.00%
02.735.0608	Equipment	2,536	0	2,500	2,500	2,500	0	0.00%
	Capital Expense	2,710	0	3,700	3,700	3,700	0	
	TOTAL INTERNAL	351,444	416,856	405,496	423,033	432,657	9,624	2.27%
	EXCESS REV / EXP	5,605	8,091	0	0	0		

DEBT SERVICE FUND - 10

REVENUES

10.999.9201	General Fund Contribution	3,266,953	2,539,065	2,520,201	2,506,141	2,305,909	-200,232	-8.0%
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GENERAL GOVERNMENT DEBT

10.910.6114	\$2.65M Open Space	66,235	63,688	61,140	61,140	0	-61,140	-100.0%
10.910.6119	Pave Mngmnt-'04 Refund	175,000	170,000	165,000	165,000	165,000	0	0.0%
10.910.6124	Rose Hill Cleanup [2002]	89,446	91,997	94,621	94,621	97,320	2,699	2.9%
10.910.6125	General & Schools 2004	757,986	0	0	0	0	0	0.0%
10.910.6129	Landfill Closure [2005]	15,000	16,000	16,000	16,000	16,000	0	0.0%
10.910.6130	Narrow River Revolving	0	25,000	26,000	26,000	26,000	0	0.0%
10.915.0000	Rose Hill Superfund	0	0	0	0	76,631	76,631	100.0%
10.915.0000	West Kingston	0	0	0	0	10,000	10,000	100.0%
10.912.6123	The Towers Rehabilitation	51,000	51,000	51,000	51,000	0	-51,000	-100.0%
10.915.6126	Camp Jori [2003]	50,000	50,000	50,000	50,000	50,000	0	0.0%
10.916.6132	Fire Rescue Truck-Lease	0	48,581	45,724	45,724	0	-45,724	-100.0%
	TOTAL PRINCIPAL	1,204,667	516,266	509,485	509,485	440,951	-68,534	-13.5%

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE
10.920.6114 \$2.65M Open Space	5,498	3,407	1,147	1,147	0	-1,147	-100.0%
10.920.6119 Pave Mngmnt-'04 Refund	40,581	34,763	28,694	28,694	22,300	-6,394	0.0%
10.920.6124 Rose Hill Cleanup [2002]	24,609	23,089	21,525	21,526	19,917	-1,609	-7.5%
10.920.6125 Gen & Schools - 2004	15,160	5,316	0	0	0	0	0.0%
10.920.6129 Landfill Closure [2005]	5,575	0	3,713	3,713	3,514	-199	-5.4%
10.920.6130 Narrow River Revolving	5,619	8,820	10,682	10,682	10,247	-435	-4.1%
10.925.6123 The Towers Rehabilitation	7,679	5,112	5,049	5,049	0	-5,049	-100.0%
10.925.6126 Camp Jori [2003]	7,498	5,622	17,635	3,742	1,880	-1,862	-49.8%
10.926.6127 Fire Rescue Truck-Lease	0	900	3,629	3,499	0	-3,499	-100.0%
TOTAL INTEREST	112,219	87,029	92,074	78,052	57,858	-20,194	-25.9%

Total General Gov Debt 1,316,886 603,295 601,559 587,537 498,809 -88,728 -15.1%

SCHOOLS DEBT

10.910.6119 \$3.2M Pier School	175,000	170,000	165,000	165,000	165,000	0	0.0%
10.910.6131 \$21.5M School	715,000	740,000	760,000	760,000	780,000	20,000	2.6%
10.915.6223 Sch-Emerg Pw 2006	100,000	100,000	100,000	100,000	0	-100,000	-100.0%
TOTAL PRINCIPAL	990,000	1,010,000	1,025,000	1,025,000	945,000	-80,000	-7.8%
10.920.6119 \$3.2M Pier School	40,581	34,763	28,694	28,694	22,300	-6,394	-22.3%
10.920.6131 \$21.5M School	907,149	883,290	861,100	861,100	838,300	-22,800	-2.6%
10.926.6223 Sch-Emerg Pw 2006	11,537	6,917	2,348	2,310	0	-2,310	-100.0%
TOTAL INTEREST	959,267	924,970	892,142	892,104	860,600	-31,504	-3.5%
Total Schools Debt	1,949,267	1,934,970	1,917,142	1,917,104	1,805,600	-111,504	-5.8%

10.926.6623 Professional Services 800 800 1,500 1,500 1,500 0 0.0%

TOTAL DEBT 3,266,953 2,539,065 2,520,201 2,506,141 2,305,909 -200,232 -8.0%

EXCESS OF REVENUES OVER EXPENDITURES 0 0 0 0 0

SUMMARY OF DEBT SERVICE

Gen Gov Principal	1,025,000	1,010,000	1,025,000	1,025,000	945,000	-80,000	-7.8%
Gen Gov Interest	959,267	924,970	892,142	892,104	860,600	-31,504	-3.5%
TOTAL PRINCIPAL	1,025,000	1,010,000	1,025,000	1,025,000	945,000	-80,000	-7.8%
Gen Gov Interest	959,267	924,970	892,142	892,104	860,600	-31,504	-3.5%
Gen Gov Principal	1,025,000	1,010,000	1,025,000	1,025,000	945,000	-80,000	-7.8%
TOTAL DEBT SERVICE	2,266,953	2,539,065	2,520,201	2,506,141	2,305,909	-200,232	-8.0%

	FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
MAJOR MAINTENANCE AND NON-CAPITALIZATION FUND							
19.999.9000 Appropriated Reserves	232,570	6,000	5,000	0	0	0	243,570
19.999.9000 Funds from FY 2011-12	709,212	0	0	0	0	0	709,212
19.999.9001 Bonding	0	0	0	0	0	0	0
19.999.9000 Grants -The Towers	25,000	25,000	25,000	25,000	25,000	25,000	150,000
19.999.9000 Transfer-Library Projects	0	250,000	250,000	0	0	0	500,000
19.999.9000 Transfer-Veh Maint Proj	0	20,000	20,000	20,000	20,000	20,000	100,000
19.999.9000 General Fund	995,930	1,697,500	1,499,500	1,361,500	1,257,500	1,224,500	8,036,430
TOTAL REVENUES-	1,962,712	1,998,500	1,799,500	1,406,500	1,302,500	1,269,500	9,739,212

INFORMATION TECHNOLOGY

19.210.7010 New Equipment	40,000	5,000	5,000	5,000	5,000	5,000	65,000
19.210.7011 Voice Over IP System	40,000	20,000	20,000	20,000	0	0	100,000
19.210.7069 Sever Repl Program	10,000	10,000	10,000	10,000	10,000	10,000	60,000
19.210.7620 Software Systems	70,000	50,000	50,000	0	0	0	170,000
19.210.0506 Fiber Optic Cable-Maint	10,000	10,000	10,000	10,000	10,000	10,000	60,000
19.210.7070 Police Software/Hardware	10,000	8,000	0	10,000	0	10,000	38,000
TOTAL	180,000	103,000	95,000	55,000	25,000	35,000	493,000

POLICE DEPARTMENT		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.511.7025	Body Armor	0	0	0	0	0	25,000	25,000
19.511.7071	Portable Radios-Replace	5,000	10,000	5,000	0	0	5,000	25,000
19.511.7016	Mobile Data-Terminals	19,500	19,500	19,500	19,500	19,500	19,500	117,000
19.511.7017	Lease Detective Cars	23,000	23,000	23,000	23,000	24,000	24,000	140,000
19.511.7079	Firearms Upgrade	0	0	0	0	0	50,000	50,000
19.511.7511	Radar Units	0	5,000	0	0	5,000	0	10,000
TOTAL		47,500	57,500	47,500	42,500	48,500	123,500	367,000

FIRE DEPARTMENT		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.521.7011	Turn Out Gear	7,000	7,000	7,000	7,000	7,000	0	35,000
19.521.7071	Portable Radios	5,000	5,000	0	0	0	5,000	15,000
19.521.7144	Fire Alarm	0	0	0	0	5,000	0	5,000
19.521.7146	Air Packs-Bottle Repl	0	6,000	6,000	7,000	7,000	6,000	32,000
TOTAL		12,000	18,000	13,000	14,000	19,000	11,000	87,000

COMMUNITY DEVELOPMENT		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.610.7072	GIS Mapping System	144,000	24,000	4,000	0	0	0	172,000
19.610.7073	Comprehensive Plan	20,000	0	0	0	0	0	20,000
19.610.7074	Boon Street Renovations	50,000	20,000	0	0	0	0	70,000
TOTAL		214,000	44,000	4,000	0	0	0	262,000

PUBLIC WORKS - FACILITY MAINTENANCE		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.710.7000	Westmoreland Maint Facil	116,000	30,000	10,000	10,000	10,000	10,000	186,000
19.710.7009	Parking Facil Impvmnts	48,262	10,000	10,000	10,000	10,000	10,000	98,262
19.710.7011	Town Hall Renovations	276,000	50,000	50,000	50,000	50,000	50,000	526,000
19.710.7015	The Towers Restoration	50,000	100,000	100,000	100,000	50,000	50,000	450,000
19.710.7245	Comfort Station Ren/Repr	38,000	10,000	10,000	0	0	10,000	68,000
TOTAL		328,262	200,000	180,000	170,000	120,000	130,000	1,328,262

PUBLIC WORKS - HIGHWAY MAINTENANCE		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.730.7001	Eastward Lk Storm Drain	75,000	100,000	100,000	100,000	0	0	375,000
19.730.7002	Pavement Prog-Gen	650,000	750,000	750,000	750,000	750,000	750,000	4,400,000
19.730.7680	Storm Drainage Repair	50,000	50,000	50,000	50,000	50,000	50,000	300,000
19.730.7690	Storm Water Feasil Study	30,000	0	0	0	0	0	30,000
TOTAL		805,000	900,000	900,000	900,000	800,000	800,000	5,105,000

PARKS MAINTENANCE & IMPROVEMENTS		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.810.5840	Landscaping & Trees	10,000	6,000	5,000	0	0	0	21,000
19.810.7014	Park Rehabilitation	135,000	85,000	85,000	85,000	85,000	85,000	560,000
19.810.7041	Lighting Replace & Repair	60,000	60,000	60,000	60,000	60,000	60,000	360,000
19.810.7045	Fence Install & Replace	25,000	15,000	20,000	25,000	25,000	5,000	115,000
19.810.7046	Court Resurfacing	100,000	0	100,000	0	100,000	0	300,000
19.810.7220	Walkway Improvements	20,000	20,000	20,000	20,000	20,000	20,000	120,000
19.810.7221	Spectator Bleacher Install	15,000	15,000	0	15,000	0	0	45,000
19.810.7222	Comm Center Impvmnts	94,000	75,000	20,000	20,000	0	0	209,000
19.810.7223	Skate-Board Park	10,000	150,000	0	0	0	0	160,000
19.810.7522	Vehicles & Equipment	38,950	0	0	0	0	0	38,950
19.810.5870	Irrigation Systems	5,000	0	0	0	0	0	5,000
19.810.5871	Mowing Equipment	63,000	0	0	0	0	0	63,000
TOTAL		375,950	426,000	310,000	225,000	290,000	170,000	1,996,950

THE LIBRARY - FUND 42		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
19.042.7111	Facility Expenses	0	250,000	250,000	0	0	0	500,000
TOTAL		0	250,000	250,000	0	0	0	500,000
TOTAL MAINT/ NON-CAP		1,962,712	1,998,500	1,799,500	1,406,500	1,302,500	1,269,500	10,139,212

CAPITAL IMPROVEMENT FUND		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
SIX YEAR PROGRAM OF EXPENSES		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
20.999.9000	Appropriated Fund Bal	0	1,450,000	0	0	0	0	1,450,000
20.999.9001	Approp Cap Fund Resrvs	258,000	275,000	48,244	0	0	0	581,244
20.999.9040	Appropriation Carry-over	114,600	0	0	0	0	0	114,600
20.999.9155	Grants	0	0	0	0	0	0	0
20.999.9015	General Fund	637,000	1,606,000	1,363,726	1,301,029	464,180	422,425	5,794,360
TOTAL REVENUES-		1,009,600	3,331,000	1,411,970	1,301,029	464,180	422,425	7,940,204

POLICE DEPARTMENT		FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
20.511.0472	Building Redesign-Renov	80,000	1,450,000	0	0	0	0	1,530,000
20.511.7522	Vehicle Replacement	0	99,000	101,970	105,029	108,180	111,425	525,604
	Total Police	80,000	1,549,000	101,970	105,029	108,180	111,425	2,055,604
ANIMAL CONTROL								
20.515.7522	Vehicle Replacement	0	35,000	0	0	0	0	35,000
HARBOR MASTER								
20.521.7082	Water Craft Replacement	0	25,000	25,000	25,000	0	0	75,000
FIRE DEPARTMENT								
	Vehicle Replacement							
	Fire Marshal Vehicle #3	38,000						
	Chiefs Vehicle - Car 1		25,000					
	Ladder 1				800,000			
	Engine 3			425,000				
	Rescue 2	195,000	0					
	Rescue 3					225,000		
20.521.7522	Apparatus Replace Fund	237,000	237,000	229,000	800,000	225,000	225,000	1,953,000
FACILITIES MAINTENANCE								
20.720.7000	Town Hall HVAC	0	150,000	150,000	0	0	0	300,000
20.720.7009	New Highway Div Facility	0	350,000	350,000	0	0	0	700,000
	Total Facil Maintenance	0	500,000	500,000	0	0	0	1,000,000
HIGHWAY MAINTENANCE								
20.730.7021	Medium Duty Trucks	186,600	180,000	0	180,000	0	0	546,600
20.730.7540	Light Duty Trucks	108,000	55,000	60,000	75,000	60,000	40,000	398,000
20.730.7679	Replace Street Sweeper	108,000	108,000	0	0	0	0	216,000
20.730.7010	Tracked Loader	55,000	0	0	0	0	0	55,000
20.730.7608	Plow/Sander/De-ice	48,000	23,000	16,000	16,000	16,000	16,000	135,000
20.730.7009	Equipment & Attachments	53,000	30,000	30,000	30,000	30,000	30,000	203,000
20.730.7012	Rt 108/So Pier Rd Bypass	75,000	250,000	250,000	0	0	0	575,000
	Total Highway	633,600	646,000	356,000	301,000	106,000	86,000	2,128,600
PARKS MAINTENANCE								
20.810.0713	Repl Utility Truck/Van	20,000	20,000	25,000	0	25,000	0	90,000
20.810.7014	Repl 4 Wh Drive Pickup	0	0	0	35,000	0	0	35,000
20.810.7041	Replace Mowers	14,000	14,000	0	0	0	0	28,000
20.810.7045	Mowing Equip Attachmnts	0	0	0	5,000	0	0	5,000
20.810.7220	The Camp-Swim Pool	25,000	75,000	75,000	0	0	0	175,000
20.810.7241	Recon Camp Rec Center	0	230,000	100,000	0	0	0	330,000
20.810.7242	Shade Pavilion-Camp	0	0	0	30,000	0	0	30,000
	Total Parks Maintenance	59,000	339,000	200,000	70,000	25,000	0	693,000
	TOTAL CAPITAL FUND	1,009,600	3,331,000	1,411,970	1,301,029	464,180	422,425	7,940,204

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
LIBRARY FUND - 42								
REVENUES								
42.999.9000	Appropriated Reserve	0	0	10,775	10,775	68,628	57,853	536.92%
42.999.9033	Interest on Investments	2,599	9,207	1,000	1,000	1,000	0	0.00%
42.999.9150	RI Grant-In-Aid	120,292	113,169	113,169	123,812	121,555	2,257	-1.82%
42.999.9151	Fines	6,996	8,412	9,560	9,560	9,560	0	0.00%
42.999.9152	Gifts & Donations	1,660	875	1,880	1,880	1,880	0	0.00%
42.999.9154	Champlin Grant	28,000	5,445	0	0	0	0	0.00%
42.999.9201	General Fund	538,033	546,569	546,569	546,569	546,569	0	0.00%
	Total Revenues	697,580	683,677	682,953	693,596	749,192	55,596	8.02%
EXPENDITURES								
42.856.0101	Full-Time Wages	170,733	172,266	181,145	190,250	234,340	44,090	23.17%
42.856.0102	Part-Time Wages	169,098	159,660	163,692	162,400	154,270	8,130	-5.01%
42.856.0104	Over-Time Wages	3,042	3,984	8,800	6,000	6,000	0	0.00%
42.856.0105	Longevity	0	0	0	0	0	0	0.00%
42.856.0106	Buy Back-Health & Sick	24,855	23,793	25,978	24,764	25,036	272	1.10%
42.856.0110	Pension Contributions	26,063	31,575	28,983	30,440	37,494	7,054	23.17%
42.856.0111	FICA Social Security	22,297	22,014	25,333	23,772	28,343	4,571	19.23%
42.856.0112	FICA Medicare	5,215	5,148	5,925	5,560	6,629	1,069	19.23%
42.856.0119	Other Post Employment	0	0	10,869	21,957	14,060	7,897	-35.96%
42.856.0122	Dental Insurance	3,028	3,408	3,529	4,075	4,515	440	10.80%
42.856.0123	Health Insurance	42,525	43,894	56,212	46,060	53,115	7,055	15.32%
42.856.0124	Life Insurance	640	591	924	1,155	1,386	231	20.00%
42.856.0125	Workers' Compensation	1,723	1,626	1,626	1,626	1,626	0	0.00%
	Personal Services	469,219	467,959	513,016	518,058	566,814	48,756	9.41%
42.856.0201	Professional Services	10,580	3,865	4,500	4,500	4,500	0	0.00%
42.856.0205	Purchased Water	262	245	500	500	500	0	0.00%
42.856.0208	Sewage Treatment/Use	397	395	450	450	450	0	0.00%
42.856.0209	Rentals & Leases	3,373	3,126	2,650	2,650	2,650	0	0.00%
42.856.0215	Fire Protection	476	283	450	450	450	0	0.00%
42.856.0217	Telephone	2,997	2,464	2,350	2,350	2,350	0	0.00%
42.856.0218	Electricity	13,161	13,923	12,464	12,464	12,838	374	3.00%
42.856.0220	General Insurance	1,991	2,421	2,421	2,421	2,595	174	7.19%
42.856.0311	Licenses & Dues	3,067	3,773	3,600	3,600	3,600	0	0.00%
42.856.0312	Publications & Subscripsns	6,579	6,032	5,500	5,500	5,500	0	0.00%
42.856.0315	Professional	195	240	0	400	400	0	0.00%
42.856.0406	Operating Supplies	14,817	11,979	12,236	12,236	12,500	264	2.16%
42.856.0407	Heating-Natural Gas	4,830	4,911	5,775	4,875	5,275	400	8.21%
42.856.0506	Equipment Maint &	1,778	5,774	5,000	5,000	5,000	0	0.00%
42.856.0507	Buildings Maint & Repairs	12,701	8,134	10,000	10,000	10,000	0	0.00%
42.856.0511	CLAN Operations	26,120	26,783	27,200	26,920	26,920	0	0.00%
42.856.0516	Champlin Grant	44,876	171	0	5,445	0	5,445	0.00%
42.856.0606	Books, Tapes, Videos	66,420	71,814	70,841	70,841	75,000	4,159	5.87%
	Operating Expenses	214,620	166,333	165,937	170,602	170,528	74	-0.04%
42.856.0609	Equipment	-3,231	4,550	4,000	4,000	3,500	500	-12.50%
42.856.0610	Furnace Repairs	0	0	0	0	8,350	8,350	100.00%
	Equipment	-3,231	4,550	4,000	4,000	11,850	7,850	196.25%
	TOTAL LIBRARY FUND	680,608	638,842	682,953	692,660	749,192	56,532	8.16%
	Surplus/(Deficit)	16,972	44,835	0	936	0		
	FUND BALANCE	218,346	263,181	252,406	242,567	173,939		

	ACTUAL	ACTUAL	BUDGET	YR END	ADOPTED	CHANGE	%	
WATER FUND - 30	FY 09-10	FY 10-11	2011-12	PROJCTD	2012-13	FY 12-13	CHANGE	
REVENUES								
30.999.9000	Appropriated Reserve	0	0	1,337,378	1,337,378	558,500	778,878	-58.24%
30.999.9001	Current Year Receipts	1,141,638	1,150,337	1,540,810	1,540,810	2,378,431	837,621	54.36%
30.999.9003	Interest Delinquent Payme	20,393	12,205	20,000	20,000	20,000	0	0.00%
30.999.9033	Interest on Investments	61,363	39,830	80,000	25,000	3,500	21,500	-86.00%
30.999.9050	Miscellaneous Receipts	142,293	8,669	21,130	21,130	20,000	1,130	-5.35%
30.999.9400	Hydrants	54,389	50,769	51,000	51,000	50,000	1,000	-1.96%
30.999.9401	Repairs / New Service Cha	10,981	11,625	10,500	10,500	10,000	500	-4.76%
30.999.9404	Tank Painting Charges	0	57,960	0	0	0	0	0.00%
	TOTAL WATER FUND	1,431,057	1,331,395	3,060,818	3,005,818	3,040,431	34,613	1.15%
EXPENDITURES								
30.740.0101	Full-Time Wages	257,680	260,527	299,865	285,962	302,990	17,028	5.95%
30.740.0102	Part-Time Wages	11,019	11,169	14,378	10,750	10,750	0	0.00%
30.740.0104	Over-Time Wages	18,132	13,630	15,047	18,670	19,043	373	2.00%
30.740.0105	Longevity	5,582	6,609	7,475	8,655	8,828	173	2.00%
30.740.0106	Buy-Back Leave &	17,723	15,112	14,119	14,469	14,601	132	0.91%
30.740.0109	Shift Differential &	15,304	15,808	16,900	16,183	16,507	324	2.00%
30.740.0110	Pension Contributions	35,746	45,416	49,174	47,139	69,954	22,815	48.40%
30.740.0111	FICA Social Security	19,658	20,260	22,803	21,991	23,109	1,118	5.08%
30.740.0112	FICA Medicare	4,597	4,738	5,333	5,143	5,404	261	5.08%
31.740.0113	Unemployment	5,771	0	0	0	0	0	0.00%
30.740.0117	Vehicle Allowance	0	0	1,600	1,600	1,600	0	0.00%
30.740.0119	Other Post Employment	0	0	17,992	33,159	18,179	14,979	-45.17%
30.740.0122	Dental Insurance	3,358	4,472	3,530	3,890	3,859	31	-0.80%
30.740.0123	Health Insurance	51,127	62,200	54,636	61,220	62,140	920	1.50%
30.740.0124	Life Insurance	1,152	1,146	1,388	1,232	1,388	156	12.66%
30.740.0125	Workers' Compensation	12,115	11,433	11,433	12,715	13,987	1,272	10.00%
	Personal Services	458,964	472,520	535,673	542,777	572,339	29,562	5.45%
30.740.0201	Professional Services	15,934	17,961	36,900	36,900	24,000	12,900	-34.96%
30.740.0205	Purchased Water	452,600	457,922	529,650	569,144	673,885	104,741	18.40%
30.740.0206	Solid Waste Disposal	0	0	300	300	300	0	0.00%
30.740.0208	Sewage Treatment/Use	345	345	345	345	441	96	27.83%
30.740.0209	Rentals & Leases	0	0	0	0	0	0	0.00%
30.740.0215	Fire Protection	279	528	1,100	1,100	1,144	44	4.00%
30.740.0217	Telephone	8,498	9,576	8,477	8,477	8,477	0	0.00%
30.740.0218	Electricity	8,540	8,630	8,540	8,540	8,540	0	0.00%
30.740.0220	General Insurance	15,959	19,406	21,347	23,167	24,835	1,668	7.20%
30.740.0221	Vehicle Insurance	8,584	4,040	4,040	4,040	4,331	291	7.20%
30.740.0230	Service/Main Repairs	29,586	30,264	51,000	51,000	51,000	0	0.00%
30.740.0240	Administrative Expense	118,691	135,038	135,038	135,038	135,038	0	0.00%
30.740.0241	Payment- Lieu Of Taxes	24,326	28,461	29,600	29,600	29,600	0	0.00%
30.740.0302	Postage & Mailing	8,273	5,456	7,800	7,800	7,800	0	0.00%
30.740.0303	Printing & Binding	0	300	130	130	130	0	0.00%
30.740.0304	Copier	538	572	650	650	650	0	0.00%
30.740.0305	Office Supplies	140	424	500	500	500	0	0.00%
30.740.0308	Advertising & Promotions	53	54	200	200	200	0	0.00%
30.740.0310	Meeting Expense	0	50	200	200	200	0	0.00%
30.740.0311	Licenses & Dues	1,099	1,237	2,163	2,163	2,283	120	5.55%
30.740.0315	Professional Develop	400	250	2,260	2,260	2,260	0	0.00%
30.740.0401	Gasoline & Lubricants	11,011	12,089	10,300	10,300	10,300	0	0.00%
30.740.0402	Chemicals & Gases	5,086	6,688	6,000	6,000	6,500	500	8.33%
30.740.0405	Uniforms	1,338	1,239	1,500	1,700	3,000	1,300	76.47%
30.740.0406	Operating Supplies	3,390	2,956	3,648	3,648	3,648	0	0.00%
30.740.0407	Heating-Natural Gas	3,824	3,639	4,234	4,234	4,234	0	0.00%
30.740.0504	Vehicle Maint & Repairs	17,341	13,432	9,610	9,610	9,610	0	0.00%
30.740.0505	Office Equip Maint & Rep	6,355	6,610	8,100	8,100	8,100	0	0.00%
30.740.0506	Equipment Maint &	2,966	5,918	4,176	9,500	9,500	0	0.00%
30.740.0507	Buildings Maint &	2,433	1,813	1,775	1,775	1,775	0	0.00%
	Total Operating	747,589	774,898	889,583	936,421	1,032,281	95,860	120.02%
30.740.0604	PC Software & Programs	0	0	0	0	0	0	0.00%
30.740.0607	Office Equipment	4,165	0	1,500	1,500	1,500	0	0.00%

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
WATER FUND (CONT)								
30.740.0609	Equipment	5,811	7,140	3,031	3,031	3,031	0	0.00%
30.740.0611	Depreciation	0	0	400,000	400,000	400,000	0	0.00%
	Total Equipment & Depre	9,976	7,140	404,531	404,531	404,531	0	0.00%
30.741.0608	Vehicles	0	0	30,000	30,000	23,000	7,000	0.00%
	Total Capital Imp Program	0	0	30,000	30,000	23,000	7,000	0.00%
30.742.0609	Equipment	0	5,510	0	0	0	0	0.00%
30.742.0614	New Services	16,614	15,643	23,500	23,500	20,000	3,500	-14.89%
30.742.0626	North End Improvements	7,527	0	0	0	0	0	0.00%
30.742.0627	Chlorine Injection	0	0	0	0	230,280	230,280	100.00%
30.742.0651	Main Replacement	0	131,215	20,000	0	20,000	20,000	100.00%
30.742.0652	Kinney Tank Painting	0	12,472	585,000	65,000	520,000	455,000	700.00%
30.742.0653	North End Tank Painting	0	0	345,000	25,000	0	25,000	-100.00%
30.742.1654	Water Meter Program	0	6,699	20,000	10,000	45,000	35,000	350.00%
30.742.1655	Hydrants New/Replace	0	1,615	15,000	6,500	16,000	9,500	146.15%
30.742.1666	General Systems	5,000	78,042	125,000	127,000	100,000	27,000	-21.26%
30.742.0757	Tanks-Clean &	0	0	3,500	0	0	0	0.00%
	Maintenance & Non-Cap	29,141	251,196	1,137,000	257,000	951,280	694,280	270.15%
30.910.6119	Water Refunding [2004]	50,000	50,000	55,000	55,000	50,000	5,000	-9.09%
30.915.0602	Pt. Judith [1981]	2,951	3,753	0	0	0	0	0.00%
30.920.6119	Water Refunding [2004]	12,800	11,025	9,031	9,031	7,000	2,031	-22.49%
30.925.0602	Pt. Judith [1981]	302	151	0	0	0	0	0.00%
	Total Debt Service	66,053	64,929	64,031	64,031	57,000	7,031	-31.58%
TOTAL WATER FUND								
		1,311,723	1,570,683	3,060,818	2,234,760	3,040,431	805,671	36.05%
	Surplus/(Deficit)	119,334	-239,288	0	771,058	0		
	Unrestricted Net Assets	0	1,747,225	409,847	1,180,905	622,405		

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
WASTEWATER FUND								
REVENUES								
32.999.9000	Appropriated Reserve	0	0	1,666,388	1,837,648	1,228,000	609,648	-33.18%
32.999.9001	Current Year Receipts	3,012,795	2,956,020	2,969,619	2,969,619	3,885,868	916,249	30.85%
32.999.9003	Interest Delinquent	57,638	43,038	53,000	53,000	53,000	0	0.00%
32.999.9007	Storm Damage	0	0	0	19,208	0	19,208	-100.00%
32.999.9033	Interest on Investments	187,880	131,080	120,000	60,000	60,000	0	0.00%
32.999.9042	Pretreatment Revenue	33,160	36,430	39,000	39,000	39,000	0	0.00%
32.999.9050	Miscellaneous Receipts	3,501	606	3,600	8,200	3,600	4,600	-56.10%
32.999.9402	Sewer Permits	200	400	2,400	2,400	2,400	0	0.00%
32.999.9410	Lot Develop Fee	499	2,349	14,400	14,400	14,400	0	0.00%
32.999.9411	Lot Develop Fee Billing	54,178	64,930	115,200	115,200	115,200	0	0.00%
32.999.9413	North End Assessment	797,824	731,593	672,000	672,000	672,000	0	0.00%
32.999.9414	Assessment Interest &	105,760	150,864	124,800	124,800	124,800	0	0.00%
32.999.9416	URI Sewer Rebate	4,075	64,783	0	122,224	120,000	2,224	-1.82%
	TOTAL REVENUES	4,257,510	4,182,093	5,780,407	6,037,699	6,318,268	280,569	4.65%

EXPENDITURES								
32.750.0101	Full-Time Wages	492,593	470,149	505,353	488,740	511,830	23,090	4.72%
32.750.0104	Over-Time Wages	22,851	24,513	26,750	27,795	28,350	555	2.00%
32.750.0105	Longevity	17,083	20,121	21,284	20,453	20,862	409	2.00%
32.750.0106	Buy-Back Leave &	28,587	30,495	27,632	32,879	33,056	177	0.54%
32.750.0107	Shift Differential &	15,313	15,770	16,410	16,170	16,493	323	2.00%
32.750.0110	Pension Contributions	69,156	79,169	85,278	84,058	124,614	40,556	48.25%
32.750.0111	FICA Social Security	36,194	34,243	42,328	36,334	45,583	9,248	25.45%
32.750.0112	FICA Medicare	7,465	8,009	9,899	8,498	10,660	2,163	25.45%
32.750.0117	Vehicle Allowance	5,771	315	1,600	1,600	1,600	0	0.00%
32.750.0119	Other Post Employment	0	0	30,321	57,138	30,710	26,429	-46.25%
32.750.0122	Dental Insurance	6,803	7,790	6,550	6,693	6,550	143	-2.14%
32.750.0123	Health Insurance	88,729	94,833	99,687	104,123	114,660	10,537	10.12%
32.750.0124	Life Insurance	1,890	1,984	2,320	2,193	2,320	127	5.79%
32.750.0125	Workers' Compensation	22,755	21,474	21,474	23,879	26,270	2,391	10.01%
	Personal Services	815,190	808,865	896,886	910,553	973,558	63,004	6.92%

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
WASTEWATER (CONT)								
32.750.0201	Professional Services	19,337	24,147	75,000	55,064	55,064	0	0.00%
32.750.0205	Purchased Water	2,971	3,094	2,971	2,971	2,971	0	0.00%
32.750.0206	Solid Waste Disposal	50,700	43,944	60,000	60,000	60,000	0	0.00%
32.750.0208	Sewage Treatment/Use	883,247	903,443	831,440	902,000	902,000	0	0.00%
32.750.0209	Rentals & Leases	0	0	100	100	100	0	0.00%
32.750.0215	Fire Protection	2,305	371	2,835	2,835	2,948	113	3.99%
32.750.0217	Telephone	5,153	5,371	5,153	5,153	5,371	218	4.23%
32.750.0218	Electricity	209,926	204,663	172,721	210,000	210,000	0	0.00%
32.750.0220	General Insurance	16,366	19,900	19,900	23,758	25,469	1,711	7.20%
32.750.0221	Vehicle Insurance	8,584	4,029	7,676	7,676	8,229	553	7.20%
32.750.0226	Self-Insured Claims	0	0	10,000	10,000	10,000	0	0.00%
32.750.0230	Service/Main Repairs	19,327	2,300	15,000	15,000	15,000	0	0.00%
32.750.0240	Administrative Expense	417,797	415,592	415,592	415,592	415,592	0	0.00%
32.750.0241	Payment In Lieu Of Taxes	108,334	128,354	128,354	128,354	132,205	3,851	3.00%
32.750.0302	Postage & Mailing	7,062	3,978	7,062	7,062	7,062	0	0.00%
32.750.0303	Printing & Binding	173	0	173	500	500	0	0.00%
32.750.0304	Copier	692	924	800	800	800	0	0.00%
32.750.0305	Office Supplies	396	868	800	800	860	60	7.50%
32.750.0308	Advertising & Promotions	59	46	50	1,000	1,000	0	0.00%
32.750.0310	Meeting Expense	0	35	125	350	350	0	0.00%
32.750.0311	Licenses & Dues	748	633	741	741	741	0	0.00%
32.750.0312	Publications & Subscrip	0	0	91	91	91	0	0.00%
32.750.0315	Professional	2,603	725	3,000	3,000	3,000	0	0.00%
32.750.0401	Gasoline & Lubricants	8,187	9,981	8,600	8,600	9,120	520	6.05%
32.750.0402	Chemicals & Gases	58,153	51,707	64,291	64,291	64,291	0	0.00%
32.750.0405	Uniforms	886	1,528	1,042	1,042	3,000	1,958	187.91%
32.750.0406	Operating Supplies	19,820	14,596	14,000	14,000	14,000	0	0.00%
32.750.0407	Heating Fuel	10,553	13,014	16,000	16,000	16,000	0	0.00%
32.750.0411	Building Supplies	250	397	200	200	397	197	98.50%
32.750.0501	Small Tools	0	0	750	750	750	0	0.00%
32.750.0504	Vehicle Maint & Repairs	11,848	3,700	8,421	8,421	8,661	240	2.85%
32.750.0505	Office Equipment	1,207	0	500	500	500	0	0.00%
32.750.0506	Equipment Maintenance	21,359	25,406	28,975	28,975	28,975	0	0.00%
32.750.0507	Buildings Maintenance &	751	938	2,337	2,400	2,400	0	0.00%
32.750.0508	Grounds Maintenance	651	1,065	1,065	1,065	1,065	0	0.00%
32.750.0604	PC Software & Programs	99	99	2,200	2,400	4,400	2,000	83.33%
	Operating Expenses	1,889,544	1,884,848	1,907,965	2,001,491	2,012,912	11,421	0.57%
32.750.1604	Office Equipment	294	2,587	2,500	2,500	2,500	0	0.00%
32.750.0609	Equipment	4,533	5,709	5,015	5,100	5,100	0	0.00%
	Capital Expenses	4,827	8,296	7,515	7,600	7,600	0	0.00%
	TOTAL OPERATIONS	2,709,561	2,702,009	2,812,366	2,919,644	2,994,070	74,425	2.55%
32.751.0608	Vehicles & Equipment	0	0	40,000	0	125,000	125,000	100.00%
	TOTAL CAPITAL	0	0	40,000	0	125,000	125,000	100.00%
32.752.0609	Equipment	167	6,487	0	0	0	0	0.00%
32.752.0610	Anglers Court Sewers	0	16,388	0	171,260	0	171,260	-100.00%
32.752.0611	Scarborough Plant	46,435	387,739	100,000	402,500	400,000	2,500	-0.62%
32.752.0628	Remote Pumping Stations	23,021	45,409	1,320,000	125,000	1,195,000	1,070,000	856.00%
32.752.0629	Pier Area Flow Impvmnt	0	0	0	0	200,000	200,000	100.00%
32.752.0699	Regional Wastewater	-33,887	5,000	48,697	48,697	24,260	24,437	-50.18%
32.752.0704	General Systems	5,636	48,920	140,000	55,000	185,000	130,000	236.36%
	Maintenance/Non-Capital	41,372	509,943	1,608,697	802,457	2,004,260	1,201,803	149.77%
32.910.6115	SRFL Sewer Project '92	209,351	209,457	209,351	209,351	209,457	106	0.05%
32.910.6116	SRFL Sewer Project '94	105,000	105,000	105,000	105,000	105,000	0	0.00%
32.910.6117	SRFL Sewer Project '99	171,106	175,389	175,389	179,780	184,280	4,500	2.50%
32.910.6122	SRFL Sewer Project '99	38,008	39,053	40,127	40,127	41,231	1,104	2.75%
32.910.6125	Wastewater 2002 Refund	223,777	0	0	0	0	0	0.00%
32.910.6127	Briggs Farm Sewer	189,000	192,000	192,000	195,000	198,000	3,000	1.54%
32.910.6128	Sewer [2004 Refunding]	63,765	61,313	58,861	58,861	0	58,861	-100.00%
	TOTAL PRINCIPAL	1,000,007	782,212	780,728	788,119	737,968	-50,151	-6.36%

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
WASTEWATER (CONT)								
32.920.6615	SRFL Sewer Project '92	26,684	26,995	19,863	19,863	11,570	8,293	-41.75%
32.920.6118	SRFL Sewer Project '94	17,544	13,986	10,877	10,877	7,770	3,107	-28.56%
32.920.6120	SRFL Sewer Projects '99	61,586	56,389	51,055	51,055	45,589	5,466	-10.71%
32.920.6122	SRFL Sewer Project '99	15,002	13,751	12,464	12,464	11,142	1,322	-10.61%
32.920.6125	Wastewater 2002 Refund	4,476	0	0	0	0	0	0.00%
32.920.6127	Briggs Farm Sewer '03	62,494	45,392	43,253	43,253	40,899	2,354	-5.44%
32.920.6128	Sewer [2004 Refunding]	5,489	3,280	1,104	1,104	0	1,104	-100.00%
TOTAL INTEREST		193,275	159,793	138,616	138,616	116,970	21,646	-15.62%

TOTAL WASTEWATER	3,944,215	4,153,957	5,380,407	4,648,836	5,978,268	1,329,431	28.60%
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32.750.0611	Depreciation	0	0	400,000	400,000	400,000	0	0.00%
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TOTL & DEPRECIATION	3,944,215	4,153,957	5,780,407	5,048,836	6,378,268	1,329,431	26.33%
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Surplus/(Deficit)	313,295	28,136	0	988,863	0		
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Unrestricted Net Assets	6,530,424	6,558,560	4,892,172	5,120,912	4,292,912		
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	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE
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BEACH ENTERPRISE FUND

34.999.9001	Approp Unrestrict Resrve	0	0	1,248,190	1,373,190	0	1,373,190	-100.00%
34.999.9033	Interest on Investments	47,831	32,682	26,640	26,640	26,640	0	0.00%
34.999.9050	Miscellaneous Receipts	8,646	7,665	7,100	7,100	7,100	0	0.00%
34.999.9068	Storm Irene Damage	0	0	0	20,184	0	20,184	-100.00%
34.999.9106	Concerts & Fireworks	6,259	10,000	11,000	15,716	43,216	27,500	174.98%
34.999.9501	Resident Passes/Adult	80,040	88,735	88,200	95,320	95,320	0	0.00%
34.999.9503	Parking/Seasonal	121,805	130,825	135,500	138,095	138,095	0	0.00%
34.999.9504	Parking/Daily	224,473	205,854	273,500	235,500	235,500	0	0.00%
34.999.9506	Daily Admissions	517,406	484,283	543,200	544,330	544,330	0	0.00%
34.999.9507	Concession	71,000	65,000	52,000	52,000	52,000	0	0.00%
34.999.9508	Resident Passes/Youth	11,120	10,100	8,850	10,780	10,780	0	0.00%
34.999.9509	North Beach Cabanas	141,060	143,405	146,900	147,200	147,200	0	0.00%
34.999.9510	North Beach Pavilion	167,910	168,405	183,000	167,800	167,800	0	0.00%
34.999.9511	Canonchet Club House	60,922	61,406	69,500	68,735	68,735	0	0.00%
34.999.9517	Nonresident Passes/Adult	122,860	117,040	133,500	125,270	125,270	0	0.00%
34.999.9518	Nonresident - Youth	32,010	28,790	29,100	30,070	30,070	0	0.00%
34.999.9521	Sr Nonresident/Seasonal	9,550	8,040	10,594	8,600	8,600	0	0.00%
34.999.9522	South Pavilion Seasonal	78,190	85,691	85,200	85,060	85,060	0	0.00%
34.999.9525	North Pavilion Parking	13,210	13,955	13,500	13,965	13,965	0	0.00%
34.999.9527	South Pavilion Parking	10,810	10,710	13,200	10,780	10,780	0	0.00%
34.999.9801	Beach Tent Rental	17,535	19,558	18,500	20,305	20,305	0	0.00%
34.999.9802	Beach Shuttle	0	0	0	1,000	1,000	0	0.00%
TOTAL BEACH FUND		1,742,637	1,692,144	3,097,174	3,197,640	1,831,766	-1,365,874	-42.72%

EXPENDITURES

34.840.0101	Full-Time Wages	55,000	61,940	117,206	39,085	55,710	16,625	42.54%
34.840.0103	Seasonal Wages	575,790	567,176	575,000	556,304	549,720	6,584	-1.18%
34.840.0104	Over-Time Wages	1,477	706	2,000	2,750	2,332	418	-15.20%
34.840.0106	Buy-Back Leave & Benefit	0	3,909	3,909	0	0	0	0.00%
34.810.0108	Beach & Parking Patrol	0	41,950	42,000	44,871	42,000	2,871	-6.40%
34.840.0110	Pension Contributions	0	9,110	18,753	4,695	16,565	11,870	252.81%
34.840.0111	FICA Social Security	33,859	39,045	45,887	39,247	40,285	1,038	2.65%
34.840.0112	FICA Medicare	7,919	9,132	10,732	9,179	9,422	243	2.64%
34.840.0113	Unemployment	2,657	0	0	8,500	0	8,500	-100.00%
34.840.0119	Other Post Employment	2,750	0	7,032	2,345	3,343	998	42.54%
34.840.0122	Dental Insurance	0	194	522	185	522	337	182.16%
34.840.0123	Health Insurance	0	2,501	2,580	2,710	2,580	130	-4.80%
34.840.0124	Life Insurance	0	236	462	120	462	342	285.00%
34.840.0125	Workers' Compensation	27,780	26,216	26,216	29,152	32,067	2,915	10.00%
34.840.0191	Workshop Employee	2,023	168	400	400	400	0	0.00%
Personal Services		709,255	762,283	852,699	739,543	755,407	15,864	2.15%

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE
BEACH (CONTINUED)							
34.840.0079 Shuttle Service	0	0	0	0	25,000	25,000	100.00%
34.840.0201 Professional Services	5,924	4,160	5,500	5,500	5,500	0	0.00%
34.940.0205 Purchased Water	3,396	2,930	3,500	3,100	3,100	0	0.00%
34.840.0206 Solid Waste Disposal	15,860	16,323	16,542	16,542	47,792	31,250	188.91%
34.840.0207 Contracted Grounds	30,600	31,500	30,600	31,250	0	31,250	-100.00%
34.840.0208 Sewage Treatment/Use	5,683	4,596	5,844	5,844	5,844	0	0.00%
34.840.0209 Rentals & Leases	3,300	2,885	3,800	4,400	4,400	0	0.00%
34.840.0215 Fire Protection	1,874	300	1,750	1,750	1,750	0	0.00%
34.840.0217 Telephone	7,018	7,842	6,540	6,540	6,540	0	0.00%
34.840.0218 Electricity	16,844	17,478	17,845	17,845	17,845	0	0.00%
34.840.0220 General Insurance	43,549	51,979	51,979	47,216	50,616	3,400	7.20%
34.840.0221 Vehicle Insurance	3,902	1,769	1,769	1,769	1,896	127	7.18%
34.840.0240 Administrative Expense	105,537	105,537	105,537	105,537	105,537	0	0.00%
34.840.0241 Payment In Lieu Of Taxes	159,956	159,956	187,118	187,118	187,118	0	0.00%
34.840.0302 Postage-Mailing Service	1,060	1,132	1,250	1,250	1,250	0	0.00%
34.840.0303 Printing & Binding	4,672	4,148	5,300	5,300	5,300	0	0.00%
34.840.0320 PC Software & Programs	0	0	1,125	1,125	12,500	11,375	1011.11%
38.840.0304 Copier	238	90	500	500	500	0	0.00%
34.840.0305 Office Supplies	286	167	500	500	500	0	0.00%
34.840.0306 Advertising & Promotions	22	10	2,000	2,500	2,500	0	0.00%
34.840.0311 Licenses & Dues	0	0	50	500	500	0	0.00%
34.840.0356 Concerts	26,246	29,018	29,119	31,778	33,000	1,222	3.85%
34.840.0357 Fireworks Display	0	0	0	13,122	28,000	14,878	113.38%
34.840.0366 Beach Tent Rental	12,607	16,167	13,000	18,500	18,500	0	0.00%
34.840.0401 Gasoline & Lubricants	1,255	968	1,000	1,000	1,060	60	6.00%
34.840.0404 Maintenance Supplies	6,577	0	4,000	4,000	4,000	0	0.00%
34.840.0405 Uniforms	4,183	4,933	2,750	2,750	2,750	0	0.00%
34.840.0406 Operating Supplies	7,766	13,681	10,000	15,000	15,000	0	0.00%
34.840.0407 Heating Fuel	486	378	500	500	500	0	0.00%
34.840.0410 Food Purchases	0	0	0	500	1,000	500	100.00%
34.840.0411 Building Supplies	120	0	1,000	2,500	2,500	0	0.00%
34.840.0501 Small Tools	100	0	300	650	650	0	0.00%
34.840.0504 Vehicle Maintenance &	15,544	10,862	2,500	9,500	9,500	0	0.00%
34.840.0505 Office Equipment	0	0	1,250	1,250	1,250	0	0.00%
34.840.0506 Equipment Maintenance	4,918	1,414	30,000	8,000	30,000	22,000	275.00%
34.840.0507 Buildings Maintenance &	22,307	31,837	0	16,500	0	16,500	-100.00%
34.840.0508 Grounds Maintenance	3,016	4,838	0	7,500	0	7,500	-100.00%
Operating Expenses	514,846	526,898	544,468	579,136	633,698	54,562	9.42%
34.840.0607 Office Equipment	0	4,549	8,000	8,000	8,000	0	0.00%
34.840.0609 Equipment	179	6,769	1,200	5,250	2,700	2,550	-48.57%
34.840.0610 Other Improvements	0	0	1,500	0	0	0	0.00%
Equipment	179	11,318	10,700	13,250	10,700	-2,550	-19.25%
TOTAL OPERATING	1,224,280	1,300,499	1,407,867	1,331,929	1,399,805	67,876	
34.840.0611 Depreciation Expense	0	75,383	0	0	166,961	0	0.00%
34.841.0609 Equipment	573	36,331	35,000	10,000	35,000	25,000	250.00%
34.841.0610 Other Improvements	52,516	14,000	0	0	100,000	100,000	100.00%
34.841.0612 Facility Repair-Rehab	258,420	49,700	40,000	5,000	40,000	35,000	700.00%
34.841.0614 North Pavilion Rehabil	0	214,580	1,524,307	1,682,037	0	1,682,037	-100.00%
34.841.0615 Beach Sand Replishmnt	0	0	40,000	40,000	40,000	0	0.00%
34.841.0616 South Pavilion-Rehab	0	153,980	0	0	0	0	0.00%
34.841.0617 No Beach Clubhuse-Repr	0	247,174	0	0	0	0	0.00%
34.841.0618 Beach Security Issues	0	19,000	0	71,000	0	71,000	-100.00%
34.841.7111 Parking Facilities	0	0	50,000	20,000	50,000	30,000	150.00%
TOTAL MAINTENANCE	311,509	810,148	1,689,307	1,828,037	431,961	-1,563,037	-85.50%
34.910.6125 Beach [2002 Refunding]	108,237	0	0	0	0	0	0.00%
34.925.6125 Beach [2002 Refunding]	2,165	0	0	0	0	0	0.00%
TOTAL DEBT SERVICE	110,402	0	0	0	0	0	0.00%
TOTAL BEACH FUND	1,646,191	2,110,647	3,097,174	3,159,966	1,831,766	-1,495,161	-85.50%
Surplus/(Deficit)	96,446	-418,503	0	37,674	0		
Unrestricted Net Assets	1,758,633	1,340,130	91,940	4,614	171,575		

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
KINNEY BUNGALOW - 43-864								
REVENUES								
43.999.9000	Fund Balance	0	0	100,000	0	0	0.00%	
43.999.9099	Chair Rental	19,035	24,735	30,970	30,000	-970	-3.13%	
43.999.9021	Transfer-General Fund	0	66,000	85,000	0	-85,000	-100.00%	
43.999.9033	Interest Income	0	56	0	100	-300	-75.00%	
43.999.9833	Bungalow Events	0	2,190	2,190	2,850	0	0.00%	
43.999.9793	Bungalow Rentals	55,650	100,201	63,000	63,000	0	0.00%	
43.999.9809	Tent Rental	0	2,450	0	4,500	0	0.00%	
	Total Revenues	74,685	195,632	286,720	100,450	-86,270	-30.09%	
EXPENDITURES								
43.864.0103	Seasonal Wages	44,389	37,106	46,500	46,500	0	0.00%	
43.864.0111	FICA Medi-FICA	2,746	2,311	2,883	2,883	0	0.00%	
43.864.0112	Medi-FICA	642	541	674	674	0	0.04%	
43.864.0125	Worker's Compensation	122	115	126	141	-15	-10.28%	
	Total Personal Services	47,899	40,073	50,183	50,198	-14	0.03%	
43.864.0205	Water	480	0	500	500	0	0.00%	
43.864.0215	Fire Protection	827	262	0	352	0	0.00%	
43.864.0217	Telephone	1,647	2,214	1,490	1,990	110	5.53%	
43.864.0218	Electricity	2,815	2,515	1,574	2,340	0	0.00%	
43.864.0302	Postage/Mailing	247	83	50	50	0	0.00%	
43.864.0303	Printing/Binding	843	303	275	500	0	0.00%	
43.864.0305	Office Supplies	339	442	750	500	0	0.00%	
43.864.0308	Advertising/Promotions	4,442	4,418	6,200	4,600	1,600	34.78%	
43.864.0366	Tent Rental	0	0	0	2,350	2,500	150	6.38%
43.864.0404	Maintenance Supplies	954	482	400	950	950	0	0.00%
43.864.0406	Operating Supplies	1,195	198	500	500	0	0.00%	
43.864.0407	Heating Fuel	934	806	0	770	770	0	0.00%
43.864.0507	Building Maintenance	12,447	23,278	103,518	203,518	30,000	-173,518	-85.26%
43.864.0508	Grounds Maintenance	646	0	1,500	750	2,254	1,504	100.00%
	Total Operating Expense	27,816	35,001	116,757	219,670	49,516	-170,154	-77.46%
43.864.0609	Equipment	1,347	0	750	750	750	0	100.00%
	TOTAL KINNEY BUNGALOW	77,062	75,074	167,690	270,618	100,450	-170,168	-62.88%
	Excess Rev/Expenses	-2,377	120,558	0	16,102	0		
	FUND BALANCE	3,306	123,864	123,864	23,864	23,864		
SUNSET FARM - 43-865								
REVENUES								
43.999.9000	Use of Fund Balance	0	0	0	16,200	0	100.00%	
43.999.9202	Transfer - General Fund	0	25,000	76,000	0	-76,000	-100.00%	
	TOTAL REVENUE	0	25,000	76,000	16,200	-76,000	-100.00%	
43.865.0205	Water	207	958	950	950	950	0	0.00%
43.865.0217	Telephone	0	0	2,100	0	0	0	0.00%
43.865.0302	Electricity	0	0	2,200	0	0	0	0.00%
43.865.0305	Licenses/Dues	250	362	250	250	250	0	0.00%
43.865.0407	Heating Fuel	0	0	1,000	0	0	0	0.00%
43.865.0507	Building Maint/Repair	0	1,242	69,500	54,500	15,000	-39,500	-72.48%
	Total Operating Expense	457	2,562	76,000	55,700	16,200	-39,500	-70.92%
43.865.0750	Equipment	0	0	0	0	0	0	0.00%
	TOTAL SUNSET FARM	457	2,562	76,000	55,700	16,200	-39,500	-70.92%
	Excess Rev/Expenses	-457	22,438	0	20,300	0		
	FUND BALANCE	-457	22,438	22,438	42,738	26,538		

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
THE TOWERS - 43-868								
REVENUES								
43.999.9083	Donations & Misc	0	10,250	250	250	250	0	0.00%
43.999.9090	Towers Events	3,000	4,000	3,000	3,000	3,000	0	0.00%
43.999.9080	Chair Rental	59,086	76,814	62,373	62,373	70,740	8,367	13.41%
43.999.9081	Towers Committee Trust	152,141	196,163	160,000	174,000	180,000	6,000	3.45%
43.999.9033	Interest Income	0	-288	0	0	300	300	0.00%
43.999.9869	Friends of the Towers	250	0	0	0	0	0	0.00%
43.999.9849	Friends-Capital Contrib	0	0	12,500	12,500	4,065	8,435	-67.48%
	Total Revenues	214,477	286,939	238,123	252,123	258,355	6,232	2.47%
EXPENDITURES								
43.868.0103	Seasonal Wages	96,701	98,989	104,480	104,480	110,000	5,520	5.28%
43.868.0111	FICA Social Security	6,002	6,138	7,993	7,993	8,415	422	5.28%
43.868.0112	Unemployment	1,404	1,436	1,500	1,515	1,500	15	-0.99%
43.868.0125	Workers' Compensation	633	706	750	834	750	84	-10.07%
	Personal Services	104,740	107,269	114,723	114,822	120,665	5,843	5.09%
43.868.0201	Professional Services	0	360	200	200	400	200	100.00%
43.868.0205	Purchased Water	412	652	1,000	1,000	1,000	0	0.00%
43.868.0206	Solid Waste Disposal	0	0	300	500	300	200	-40.00%
43.868.0208	Sewage Treatment/Use	623	417	800	800	700	100	-12.50%
43.868.0208	Rentals & Leases	0	0	100	0	100	100	100.00%
43.868.0210	Table & Chair Rental	18,961	31,468	22,000	30,500	32,000	1,500	4.92%
43.868.0215	Fire Protection	1,903	663	2,500	2,500	2,000	500	-20.00%
43.868.0217	Telephone	3,945	3,765	4,200	4,200	4,200	0	0.00%
43.868.0218	Electricity	10,658	12,456	11,500	11,500	12,500	1,000	8.70%
43.868.0220	General Insurance	6,619	6,988	6,900	7,500	8,040	540	7.20%
43.868.0302	Postage/Mailings	577	718	700	700	750	50	7.14%
43.868.0303	Printing/Binding	881	155	1,000	1,000	1,000	0	0.00%
43.868.0304	Copier	253	96	250	250	250	0	0.00%
43.868.0305	Office Supplies	1,194	942	1,300	1,300	1,200	100	-7.69%
43.868.0308	Advertising & Promotions	410	665	500	2,500	700	1,800	-72.00%
43.868.0310	Meeting Expense	0	0	250	250	250	0	0.00%
43.868.0312	Publications/Subscript	0	0	100	0	100	100	100.00%
43.868.0313	Mileage Allowance	0	0	200	0	200	200	100.00%
43.868.0357	Special Programs	0	0	1,000	1,000	1,000	0	0.00%
43.868.0404	Maintenance Supplies	4,086	5,372	5,000	5,000	5,500	500	10.00%
43.868.0406	Operating Supplies	1,288	1,896	2,500	2,500	2,000	500	-20.00%
43.868.0407	Heating Fuel	12,971	13,656	14,000	14,000	14,000	0	0.00%
43.868.0506	Equipment Maint &	6,943	10,041	7,500	7,500	10,000	2,500	33.33%
43.868.0507	Buildings Maint & Repairs	5,437	16,877	11,000	11,000	11,000	0	0.00%
	Total Operating Expense	77,161	107,187	94,800	105,700	109,190	3,490	3.30%
43.868.0607	Office Equipment	0	0	2,600	2,600	2,500	100	-3.85%
43.868.0609	Equipment	2,105	0	1,000	1,000	1,000	0	0.00%
43.868.0750	Cap Projects Transfer	25,000	25,000	25,000	25,000	25,000	0	0.00%
	Total Capital	27,105	25,000	28,600	28,600	28,500	-100	-0.35%
	TOTAL TOWERS FUND	209,006	239,456	238,123	249,122	258,355	9,233	3.71%
	Surplus/(Deficit)	5,471	47,483	0	3,001	0		
	TOWERS FUND BAL	-16,967	30,516	30,516	33,517	33,517		

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
GALILEE LANDING FUND - 43.883								
REVENUES								
43.999.9760	Approp of Fund Bal	0	0	469,300	469,300	0	469,300	-100.00%
43.999.9033	Interest Income	0	8,638	0	500	500	0	0.00%
43.999.9797	Galilee Landing Fees	78,839	83,990	84,000	82,733	84,000	1,267	1.53%
TOTAL REVENUE		78,839	92,628	553,300	552,533	84,500	-468,033	-84.71%

EXPENDITURES								
43.883.0103	Seasonal-Parking Patrol	0	9,248	5,600	7,615	7,615	0	0.00%
43.883.0108	Police Details	0	51,339	42,500	42,500	42,500	0	0.00%
43.883.0111	Social Security	0	644	0	2,982	2,982	0	0.00%
43.883.0112	Medicare FICA	0	151	0	697	697	0	0.00%
43.883.0206	Rubbish Removal	10,178	11,236	10,500	11,700	11,700	0	0.00%
43.883.0357	Street Sweeping	12,111	0	12,300	9,300	11,106	1,806	19.42%
43.883.0508	Street Beautification	0	0	2,400	4,600	2,900	1,700	-36.96%
43.883.0609	Equipment - Furniture	0	5,796	5,000	2,000	5,000	3,000	150.00%
43.883.0710	Transfer to General Fund	0	0	475,000	475,000	0	475,000	-100.00%
TOTAL GALILEE EXP		22,289	78,414	553,300	556,394	84,500	471,894	-84.81%
Excess Rev/Expenses		56,550	14,214		-3,861	0	3,861	
FUND BALANCE		508,501	522,715	53,415	49,554	49,554		

	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE	
PENSION FUND - 45-138								
OPERATING INCOME								
45.999.9050	Miscellaneous	0	14	0	0	0	0	0.00%
45.999.9051	Transfer-General Fund	1,202,332	1,452,178	1,548,456	1,548,456	1,624,792	76,336	4.93%
45.999.9052	Transfer-1666 Pensions	120,000	130,000	102,200	102,200	102,200	0	0.00%
45.999.9053	Transfer-From Schools	404,459	484,207	523,342	479,430	523,342	43,912	9.16%
45.999.9054	Town Employee Contrib	753,287	862,254	884,463	798,240	906,575	108,335	13.57%
45.999.9055	School Employee Contrib	245,089	253,093	236,894	249,875	242,816	7,059	-2.83%
45.999.9056	Employee Buybacks	7,567	0	0	0	0	0	0.00%
45.999.9057	Special Pension Catch-Up	0	0	280,107	280,107	560,214	280,107	100.00%
45.999.9210	Transfer from Investments	0	0	184,313	0	0	0	0.00%
TOTAL REVENUE		2,732,734	3,181,746	3,759,775	3,458,308	3,959,939	501,631	14.51%

EXPENDITURES								
45.138.0114	Retirement Payouts	2,918,587	3,244,090	3,582,575	3,498,501	3,582,575	84,074	2.40%
45.320.0113	Retirement- Local 1666	101,522	102,253	102,200	102,051	102,900	849	0.83%
45.320.0115	Interest Refund	18,289	9,665	0	24,794	23,600	1,194	-4.82%
45.320.0117	Refund of Contributions	77,352	49,200	75,000	83,690	75,000	8,690	-10.38%
45.320.0612	Transfer to Investments	0	0	0	0	175,864	175,864	100.00%
45.138.0201	Professional Services	0	0	0	33,125	0	33,125	-100.00%
TOTAL EXPENSES		3,115,750	3,405,208	3,759,775	3,742,161	3,959,939	75,039	2.01%
Excess Rev/Expenses		-383,016	-223,462	0	-283,853	0		
Net Operating Results		-383,016	-223,462	0	-283,853	0		

PORTFOLIO INCOME								
45.999.9056	Investment Earnings	1,339,555	1,623,927	1,340,000	1,730,000	1,750,000	20,000	n/a
45.999.9059	Gains and Losses	4,026,072	7,304,655	3,760,000	2,750,000	2,750,000	0	n/a
Total Portfolio Income		5,365,627	8,928,582	5,100,000	4,480,000	4,500,000	20,000	0.45%

PORTFOLIO EXPENSES								
45.320.0201	Asset Management Fee	233,699	250,381	250,000	278,000	300,000	22,000	7.91%
45.320.0224	Foreign Taxes Paid	9,797	16,913	10,000	15,000	16,000	1,000	6.67%

Portfolio Summary		243,496	267,294	260,000	293,000	316,000	23,000	7.85%
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PORTFOLIO SUMMARY		5,122,131	8,661,288	4,840,000	4,187,000	4,184,000	3,000	-0.07%
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	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET 2011-12	YR END PROJCTD	ADOPTED 2012-13	CHANGE FY 12-13	% CHANGE
SUMMARY							
Portfolio Results	5,122,131	8,661,288	4,840,000	4,187,000	4,184,000		
TOTAL PLAN RESULTS	5,122,131	8,661,288	4,840,000	4,187,000	4,184,000		
PLAN ASSETS	48,397,990	57,059,278	61,899,278	61,246,278	65,430,278		

OPEB TRUST FUND - FUND 46

REVENUES

46.999.9203	General Fund - Retirees	1,153,313	1,322,565	1,322,565	1,322,565	1,322,565	0	0.00%
46.999.9205	General Fund - Active	0	0	458,497	444,663	458,497	13,834	3.11%
46.999.9206	Other Funds - Active	0	0	74,592	123,511	74,788	48,723	-39.45%
46.999.9212	Special OPEB Approp	0	0	200,000	200,000	200,000	0	0.00%
46.999.9212	Transfer-GF 2011 Funds	0	0	0	442,006	0	442,006	-100.00%
46.999.9601	Employee Contributions	0	0	0	0	0	0	0.00%
TOTAL REVENUE		1,153,313	1,322,565	2,055,654	2,532,745	2,055,850	-476,895	-18.83%

EXPENDITURES

46.138.0122	Retiree Dental	71,232	82,142	82,200	78,373	82,200	3,827	4.88%
46.138.0123	Retiree Health	1,022,162	1,014,391	1,092,095	1,174,409	1,092,095	82,314	-7.01%
46.138.0124	Retiree Life	14,414	14,976	15,600	16,051	15,600	451	-2.81%
46.138.0201	Professional Services	0	0	0	15,400	0	15,400	-100.00%
46.320.0122	1066 Dental	2,030	2,193	2,319	2,050	2,319	269	13.14%
46.320.0123	1666 Health	34,463	34,606	36,186	39,106	36,186	2,920	-7.47%
46.320.0124	1666 Life	243	231	231	230	243	13	5.46%
46.320.0116	Medicare Reimbursement	25,444	22,636	30,100	28,998	30,100	1,102	3.80%
TOTAL OPEB EXPENSES		1,169,988	1,171,175	1,258,731	1,354,617	1,258,743	-95,874	-7.08%
Excess Rev/Expenses		-16,675	151,390	796,923	1,178,128	797,107	-381,021	
46.320.0243	Transfer to Trust Fund	0	151,390	796,923	1,178,128	797,107	-381,021	-32.34%
TOTAL EXPENSES		1,169,988	1,171,175	2,055,654	2,532,745	2,055,850	-476,895	-18.83%

OPEB TRUST FUND ASSETS		151,390	1,329,518	2,126,625
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STREETS IMPROVEMENT PROJECT FUND - FUND 22

REVENUES

	FY 12-13	FY13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
22.999.9033	Interest Income	0	0	0	0	0	0
22.999.9049	Bond Proceeds	0	0	4,250,000	4,250,000	4,250,000	17,000,000
22.999.9201	Loan-General Fund	500,000	1,700,000	0	0	0	2,200,000
TOTAL REVENUE		500,000	1,700,000	4,250,000	4,250,000	4,250,000	19,200,000

EXPENDITURES

22.000.0201	Professional Services	500,000	0	0	0	0	500,000
22.000.0000	Storm Drainage	0	0	250,000	250,000	250,000	1,000,000
22.000.0000	Curbs and Sidewalks	0	0	250,000	250,000	250,000	1,000,000
22.000.7002	Road reconstruction	0	1,700,000	2,100,000	3,000,000	3,400,000	14,100,000
22.000.0000	Pavement Marking & Signs	0	0	100,000	100,000	100,000	400,000
22.000.0710	Transfer to General Fund	0	0	200,000	500,000	500,000	2,200,000
TOTAL STREETS IMPRV		500,000	1,700,000	2,900,000	4,100,000	4,500,000	19,200,000

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SUMMARY OF STAFFING

**SUMMARY OF AUTHORIZED POSITIONS
RELATED TO EQUIVALENT FULL TIME POSITIONS**

Three positions were added during the 2011-12 Fiscal Year. A clerk was restored to the Town Clerk's Office. A Planning Technician was added to Community Development, replacing a clerical position that was deleted when the 2011-12 Budget was adopted. An Assistant Animal Control Officer was created while a position at the Library was moved from part-time to full-time. The Beach Director position was eliminated.

For FY 2012-13, a clerical position is added to Parks Administration and the Network Technologist in Information Technology has been reassigned to Police Administration.

DEPARTMENT/FUNCTION	ACTUAL FY 09-10 POSITIONS	ACTUAL FY 10-11 POSITIONS	BUDGET FY 11-12 POSITIONS	PROJCTD FY 11-12 POSITIONS	ADOPTED FY 12-13 POSITIONS
ADMINISTRATION AND FINANCE	POS.	POS.	POS.	POS.	POS.
Municipal Court	2.00	3.00	3.00	3.00	3.00
Board of Canvassers	1.00	1.00	1.00	1.00	1.00
Town Manager	2.00	2.00	2.00	2.00	2.00
Human Resources	1.00	1.00	1.00	1.00	1.00
Finance Department	16.00	16.00	16.00	16.00	15.00
Office of the Town Clerk	4.00	4.00	3.00	4.00	4.00
TOTAL-ADMIN-FINANCE	<u>26.0</u>	<u>27.0</u>	<u>26.0</u>	<u>27.0</u>	<u>26.0</u>
PUBLIC SAFETY					
Police Department	55.0	54.0	54.0	55.0	56.0
Fire Department	35.0	35.0	35.0	35.0	35.0
TOTAL- PUBLIC SAFETY	<u>90.0</u>	<u>89.0</u>	<u>89.0</u>	<u>90.0</u>	<u>91.0</u>
PUBLIC WORKS & ENGINEERING					
Administration	3.00	3.00	3.00	3.00	3.00
Highway Maintenance	10.00	10.00	10.00	10.00	10.00
Parks Maintenance	5.50	5.50	5.50	5.50	5.50
Total Public Works	<u>18.50</u>	<u>18.50</u>	<u>18.50</u>	<u>18.50</u>	<u>18.50</u>
Engineering	2.58	2.58	2.58	2.58	2.58
TOTAL-PUBL WORKS & ENGIN	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>
PLANNING AND DEVELOPMENT					
Community Development	4.00	4.00	3.00	4.00	4.00
Inspectional Services	4.00	4.00	4.00	4.00	4.00
TOTAL PLAN & DEVELOP	<u>8.00</u>	<u>8.00</u>	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>
PARKS AND RECREATION					
Administration	1.50	1.50	1.50	1.50	2.50
Programs	2.00	2.00	2.00	2.00	2.00
TOTAL PARKS & REC	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>4.50</u>
TOTAL GENERAL FUND	<u>148.58</u>	<u>148.58</u>	<u>146.58</u>	<u>149.58</u>	<u>150.58</u>
TOTAL OTHER FUNDS	<u>24.41</u>	<u>24.41</u>	<u>24.41</u>	<u>24.41</u>	<u>24.41</u>
TOTAL TOWN STAFFING	<u>172.99</u>	<u>172.99</u>	<u>170.99</u>	<u>173.99</u>	<u>174.99</u>

DEPARTMENT/FUNCTION	ACTUAL FY 09-10 Positions	ACTUAL FY 10-11 Positions	BUDGET FY 11-12 Positions	PROJCTD FY 11-12 Positions	ADOPTED FY 12-13 Positions
ADMIN AND FINANCE					
MUNICIPAL COURT					
Judge	1.0	1.0	1.0	1.0	1.0
Clerk II	0.0	1.0	1.0	1.0	1.0
Clerk IV	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL MUN COURT	2.0	3.0	3.0	3.0	3.0
BOARD OF CANVASSERS					
Clerk IV	1.0	1.0	1.0	1.0	1.0
OFFICE OF THE TOWN MANAGER					
Town Manager	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0
Total-Town Manager's Office	2.00	2.00	2.0	2.0	2.0
HUMAN RESOURCES					
Human Resources Manager	1.0	1.0	1.0	1.0	1.0
FINANCE DEPARTMENT					
FINANCE & PURCHASING					
Director of Finance	1.0	1.0	1.0	1.0	1.0
Purchasing Agent	1.0	1.0	1.0	1.0	1.0
Finance Clerk	1.0	1.0	1.0	1.0	1.0
Total-Finance & Purchasing	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
ACCOUNTING					
Controller	1.0	1.0	1.0	1.0	1.0
Payroll Clerk	1.0	1.0	1.0	1.0	1.0
Accounts Payable Clerk	1.0	1.0	1.0	1.0	1.0
Accounts Receivables Clerk	1.0	1.0	1.0	1.0	1.0
Total-Accounting	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
TAX COLLECTIONS					
Collector of Revenue	1.0	1.0	1.0	1.0	1.0
Tax Collection Assistant	2.0	2.0	2.0	2.0	2.0
Total-Revenue Collection	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
ASSESSING					
Town Assessor	1.0	1.0	1.0	1.0	1.0
Assistant Assessor	1.0	1.0	1.0	1.0	1.0
Assessing Clerk	1.0	1.0	1.0	1.0	1.0
Total-Office of the Assessor	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
INFORMATION TECHNOLOGY					
Information Technology Manager	1.0	1.0	1.0	1.0	1.0
Programmer	1.0	1.0	1.0	1.0	1.0
Network Technologist	1.0	1.0	1.0	1.0	0.0
Total-Information Tech	3.0	3.0	3.0	3.0	2.0
TOTAL-DEPT OF FINANCE	<u>16.0</u>	<u>16.0</u>	<u>16.0</u>	<u>16.0</u>	<u>15.0</u>

	ACTUAL FY 09-10 Positions	ACTUAL FY 10-11 Positions	BUDGET FY 11-12 Positions	PROJCTD FY 11-12 Positions	ADOPTED FY 12-13 Positions
OFFICE OF THE TOWN CLERK					
Town Clerk	1.0	1.0	1.0	1.0	1.0
Deputy Town Clerk	1.0	1.0	1.0	1.0	1.0
Clerk III	1.0	1.0	1.0	1.0	1.0
Clerk IV	1.0	1.0	0.0	1.0	1.0
TOTAL-TOWN CLERK'S OFFICE	<u>4.0</u>	<u>4.0</u>	<u>3.0</u>	<u>4.0</u>	<u>4.0</u>
TOTAL-ADMIN & FINANCE	<u>26.0</u>	<u>27.0</u>	<u>26.0</u>	<u>27.0</u>	<u>26.0</u>
PUBLIC SAFETY					
POLICE DEPARTMENT					
ADMINISTRATION					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief of Police	1.0	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0	1.0
Network Technologist	0.0	0.0	0.0	0.0	1.0
Executive Secretary	1.0	1.0	1.0	1.0	1.0
Clerk IV	1.0	1.0	1.0	1.0	1.0
Total Administration	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>6.0</u>
UNIFORMED SERVICES					
Lieutenant	4.0	4.0	4.0	4.0	4.0
Sergeant	6.0	6.0	6.0	6.0	6.0
Police Officer	22.0	22.0	22.0	23.0	23.0
Total Uniformed Services	<u>32.0</u>	<u>32.0</u>	<u>32.0</u>	<u>33.0</u>	<u>33.0</u>
INVESTIGATIVE SERVICES					
Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
Detective Sergeant	1.0	1.0	1.0	1.0	1.0
Detective	5.0	4.0	4.0	3.0	3.0
Total Investigative Services	<u>7.0</u>	<u>6.0</u>	<u>6.0</u>	<u>5.0</u>	<u>5.0</u>
HARBOR MASTER					
Harbor Master	1.0	1.0	1.0	1.0	1.0
Total Harbor Master	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
ANIMAL CONTROL					
Animal Control Officer	1.0	1.0	1.0	1.0	1.0
Assistant Animal Control Officer	0.0	0.0	0.0	1.0	1.0
Total Animal Control	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>
DISPATCHING/RECORDS					
Dispatcher/Clerk	9.0	9.0	9.0	9.0	9.0
TOTAL DISPATCHING	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
TOTAL POLICE DEPT	<u>55.0</u>	<u>54.0</u>	<u>54.0</u>	<u>55.0</u>	<u>56.0</u>

	ACTUAL FY 09-10 Positions	ACTUAL FY 10-11 Positions	BUDGET FY 11-12 Positions	PROJCTD FY 11-12 Positions	ADOPTED FY 12-13 Positions
FIRE DEPARTMENT					
ADMINISTRATION					
Fire Chief	1.0	1.0	1.0	1.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Administration	2.0	2.0	2.0	2.0	2.0
FIRE FIGHTING					
Fire Captain	4.0	4.0	4.0	4.0	4.0
Fire Lieutenant	12.0	12.0	12.0	12.0	12.0
Fire Private	16.0	16.0	16.0	16.0	16.0
Total Fire Fighting	<u>32.0</u>	<u>32.0</u>	<u>32.0</u>	<u>32.0</u>	<u>32.0</u>
FIRE PREVENTION & INSPECTION					
Fire Marshal/Captain	1.0	1.0	1.0	1.0	1.0
Total Fire Prevention & Inspection	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL FIRE DEPARTMENT	<u>35.0</u>	<u>35.0</u>	<u>35.0</u>	<u>35.0</u>	<u>35.0</u>
TOTAL PUBLIC SAFETY	<u>90.0</u>	<u>89.0</u>	<u>89.0</u>	<u>90.0</u>	<u>91.0</u>
PUBLIC WORKS					
ADMINISTRATION					
Director of Public Works	1.0	1.0	1.0	1.0	1.0
Superintendent of Operations	1.0	1.0	1.0	1.0	1.0
Clerk III	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Administration	3.0	3.0	3.0	3.0	3.0
HIGHWAY MAINTENANCE					
Foreman	1.0	1.0	1.0	1.0	1.0
Equipment Operator	4.0	4.0	4.0	4.0	4.0
Truck Driver	4.0	4.0	4.0	4.0	4.0
Laborer/Maintenance Worker	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Highway Maintenance	10.0	10.0	10.0	10.0	10.0
PARKS MAINTENANCE					
Parks Foreman	1.0	1.0	1.0	1.0	1.0
Laborer	4.5	4.5	4.5	4.5	4.5
Total Parks Maintenance	5.5	5.5	5.5	5.5	5.5
TOTAL PUBLIC WORKS	<u>18.5</u>	<u>18.5</u>	<u>18.5</u>	<u>18.5</u>	<u>18.5</u>
ENGINEERING					
Town Engineer	0.33	0.33	0.33	0.33	0.33
Project Engineer	0.50	0.50	0.50	0.50	0.50
Project Engineer	0.50	0.50	0.50	0.50	0.50
Engineering Technician	0.50	0.50	0.50	0.50	0.50
Clerk IV	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
TOTAL ENGINEERING	2.58	2.58	2.58	2.58	2.58
TOTAL PUB WKS & ENGIN	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>

	ACTUAL FY 09-10 Positions	ACTUAL FY 10-11 Positions	BUDGET FY 11-12 Positions	PROJCTD FY 11-12 Positions	ADOPTED FY 12-13 Positions
PLANNING AND DEVELOPMENT					
COMMUNITY DEVELOPMENT					
Community Development Director	1.0	1.0	1.0	1.0	1.0
Environmental Specialist/Planner	1.0	1.0	1.0	1.0	1.0
Planning Technician	0.0	0.0	0.0	1.0	1.0
Clerk IV	1.0	1.0	0.0	0.0	0.0
Clerk III	0.0	0.0	0.0	1.0	1.0
Clerk II	1.0	1.0	1.0	0.0	0.0
TOTAL COMMUNITY DEVELOP	4.0	4.0	3.0	4.0	4.0
INSPECTIONAL SERVICES					
Building Inspector	1.0	1.0	1.0	1.0	1.0
Assistant Building Inspector	1.0	1.0	1.0	1.0	1.0
Clerk II	2.0	2.0	2.0	2.0	2.0
TOTAL INSPECTIONAL SERVICES	4.0	4.0	4.0	4.0	4.0
TOTAL PLANNING & DEVELOPMENT	8.0	8.0	7.0	8.0	8.0
PARKS AND RECREATION					
ADMINISTRATION					
Parks & Recreation Director	0.5	0.5	0.5	0.5	0.5
Clerk I	0.0	0.0	0.0	0.0	1.0
Clerk IV	1.0	1.0	1.0	1.0	1.0
Total Administration	1.5	1.5	1.5	1.5	2.5
RECREATION-PROGRAMS					
Senior Citizens Coordinator	1.0	1.0	1.0	1.0	1.0
Program Coordinator	1.0	1.0	1.0	1.0	1.0
Total Programs	2.0	2.0	2.0	2.0	2.0
TOTAL PARKS & REC	3.5	3.5	3.5	3.5	4.5
TOTAL GENERAL FUND	148.58	148.58	146.58	149.58	150.58

OTHER OPERATING FUNDS

DEPARTMENT/FUNCTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGET FY 11-12	PROJCTD FY 11-12	ADOPTED FY 12-13
FLEET MAINTENANCE FUND - FUND 02					
Foreman	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
TOTAL FLEET MAINTENANCE	3.00	3.00	3.00	3.00	3.00
LIBRARY FUND - FUND 42					
Full-time Staff					
Librarian	1.00	1.00	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00	1.00	1.00
Reference Librarian	1.00	1.00	0.00	1.00	1.00
TOTAL FULL-TIME STAFF	5.00	5.00	4.00	5.00	5.00

	ACTUAL FY 09-10 Positions	ACTUAL FY 10-11 Positions	BUDGET FY 11-12 Positions	PROJCTD FY 11-12 Positions	ADOPTED FY 12-13 Positions
Part-time Staff					
Reference Librarian - Part-time	0.00	0.00	2.00	2.00	2.00
Children's Assistant - Part-time	1.00	1.00	1.00	1.00	1.00
Library Technician-Part-time	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
TOTAL LIBRARY FUND	16.00	16.00	17.00	18.00	18.00

NARRAGANSETT BEACH FUND- FUND 34

Parks & Recreation Director	0.5	0.50	0.50	0.50	0.50
Beach Director	0.0	0.00	1.00	0.00	0.00
Laborer	<u>0.5</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL BEACH FUND	1.00	1.00	2.00	1.00	1.00

Note: The Beach Fund has many part-time employees over the season

TOTAL-WATER OPERATIONS - FUND 30

Water Superintendent	1.00	1.00	1.00	1.00	1.00
Town Engineer	0.33	0.33	0.33	0.33	0.33
Project Engineer	0.25	0.25	0.25	0.25	0.25
Engineering Technician	0.25	0.25	0.25	0.25	0.25
Project Engineer	0.25	0.25	0.25	0.25	0.25
Foreman	1.00	1.00	1.00	1.00	1.00
Plant Operator	2.00	2.00	2.00	2.00	2.00
Clerk IV	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL-WATER OPERATIONS	5.58	5.58	5.58	5.58	5.58

WASTEWATER TREATMENT OPERATIONS - FUND 32

Superintendent	1.00	1.00	1.00	1.00	1.00
Town Engineer	0.33	0.33	0.33	0.33	0.33
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Project Engineer	0.25	0.25	0.25	0.25	0.25
Engineering Technician	0.25	0.25	0.25	0.25	0.25
Project Engineer	0.25	0.25	0.25	0.25	0.25
Process Controller	1.00	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00	1.00
Wastewater Operator II	3.00	3.00	3.00	3.00	3.00
Plant Operator	1.00	1.00	1.00	1.00	1.00
Clerk IV	0.25	0.25	0.25	0.25	0.25
Clerk IV	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL - WASTEWATER	9.83	9.83	9.83	9.83	9.83

TOTAL OTHER FUNDS	24.41	24.41	24.41	24.41	24.41
	=====	=====	=====	=====	=====

Note: The Other Funds total excludes part-time Library staff.

TOTAL - ALL FUNDS	172.99	172.99	170.99	173.99	174.99
	=====	=====	=====	=====	=====

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GLOSSARY OF TERMS

GLOSSARY OF TERMS

This section of the budget contains a glossary of terms which may be used in the budget.

The glossary is included to assist the reader and user of the budget document in understanding what terms mean and what abbreviations may stand for.

AAP	An Affirmative Action Plan is a document detailing the Town's policy of non-discrimination and its employment practices with regard to affirmative action steps taken or to be taken to recruit, employ, train, transfer, promote and otherwise advance in employment of qualified employees and applicants for vacant positions.
Activity	A specific line of work performed by one or more organizational components for the purpose of accomplishing a function responsibility.
Actual	The information contained in the annual budget showing actual expenditures or revenues. Used for comparison purposes
Adopted Budget	The budget approved annually by the Town Council as required by the Town Charter.
Allotments	Specific expense items within a major account.
Appropriation	The amount of money allocated for a specific use.
Assessable Sewer	Sewer installations for which the benefits are directly assessed to those property owners provided such public improvements.
Authorized Positions	Those positions approved in the annual budget.
Automated Accounting System	A cost accounting system which sorts and computes costs applicable to specific tasks for billing, reporting and planning purposes.
Automated Meter Reading	Electronic technologies to read water meters through the use of touch probes or telephone systems.
Basis Point	The smallest measure used in quoting yields or returns. One basis point is .01% of yield. One hundred (100) basis points equals 1%. A yield that changed from 7.75% to 8.50%, increased by 75 basis points (bp).
Benchmark	A standard unit used as the basis of comparison. A universal unit that is identified with sufficient detail so that other classifications can be compared as being above, below or comparable to the benchmark. Useful in analyzing pension portfolio investments.

Benefit	The cost of benefits applicable to a specific unit.
BOCA	The Building Officials and Code Administrators Agency – a national group that sets building, plumbing, electrical and other building code standards.
Budget Reserves	The policy of the Town Council whereby a specific amount of fund balance is set aside for specific purposes. These funds are restricted and not available to be spent, unless the Council votes otherwise.
CAD	Computer aided drafting.
Call Before You Dig	A state mandated program requiring all utilities to locate and mark their underground facilities in the vicinity of pending construction.
Capital Projects Funds	Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Such funds usually are under project budgetary control.
Certificates of Deposit	A debt instrument used by banks, usually paying interest, with maturities ranging from seven days to several years (CD's).
CDBG	A Federal Grant Program providing funds to the Town. Community Development Block Grants have been used to help fund community groups.
Charter	The Charter of the Town of Narragansett. The Charter outlines how the Town is governed.
CIP	Capital Improvement Program, a multi-year plan of capital purchases and infrastructure needs.
Town Council	The policy-making body of the Town of Narragansett. The Town's legislative body for most municipal purposes.
Town Manager	The chief executive officer and administrative head of the Town, appointed by the Town Council.
Clean Water Act	Legislation passed by Congress regarding required levels of treatment for sanitary and industrial wastes prior to discharge into the nations waters
Commercial Paper	Short-term obligations with maturities ranging from one to 270 days. Such securities are issued by banks, corporations and other borrowers to investors who have idle cash to temporarily invest.
Composting	The process whereby certain waste material is converted into a usable commodity, ie. leaves and grass clippings are composted into usable soil.

Consumer Price Index	The CPI is a measure of change in consumer goods, as determined by a monthly survey of the U.S. Bureau of Labor Statistics. Components of the CPI include housing costs, food, fuels, transportation, electricity, etc.
CSO	Combined Sewer Overflow.
Debt Service	The payment of principal and interest on money borrowed for capital projects.
DEM	Department of Environmental Management (DEM).
Depreciation	The reduction in the value of a capital asset. Municipalities had to begin to prepare schedules of depreciation of capital assets beginning with the audit for the fiscal year ending 6-30-04.
Designated Fund Balance	Surplus funds sent aside for a specific purpose. Not available to be spent without specific Town Council authorization.
Discount Rate	The interest rate that the Federal Reserve charges banks for loans, using government securities or eligible paper as collateral.
EPA	Federal Environmental Protection Agency.
Encumbrance	A reservation of a budget - held until goods and services are received, an invoice presented for payment and payment made.
Equalized Mill Rate	The equalized mill rate, or effective tax rate, is calculated by dividing the adjusted tax levy by the equalized net grand list.
Equalized Net Grand List	The equalized net grand list (ENGL) is the estimate of the market value of all taxable property in a municipality. The State calculates the ENGL from sales and assessment ratio information and municipal grand list reports. There can be a marked difference between the market value of property and assessed values based on when the last revaluation was prepared.
Expenditure	Actual disbursement or expense.
Facility Management	Software utilized with the GIS database for infrastructure software management (i.e. hydrants, cross connections, services, etc.)
FEMA	The Federal Emergency Management Agency. FEMA provides grants to municipalities and may provide grants for natural disasters or storms.
FERC	Federal Energy Regulatory Commission

Federal Reserve Board	The governing body of the Federal Reserve System, composed of the 12 regional Federal Banks monitoring the commercial and savings banks in a region. The Board establishes FRS policies on such key matters as reserve requirements and other regulations, sets the discount rate and tightens or loosens the availability of credit in the economy.
FmHA	The Farmers Home Administration, aka Rural Development Agency. An agency of the Federal Department of Agriculture, the FmHA provides loans and grants to municipalities. The Town used the FmHA loan/grant program to pay for the sewers for the Grove-Riverview Street project.
FMLA	The Family and Medical Leave Act of 1993 is federal legislation that was effective February 5, 1993. The act requires covered employers to provide eligible employees with up to twelve months of unpaid leave so that an employee may be able to attend to family or personal health issues.
Function	A group of related activities, aimed at accomplishing a major service for which the Town is responsible.
Full Time Equivalent	A factor that shows the amount of funds budgeted for each position or group of positions.
Function head	That individual-who is responsible for the performance of a Function. Also Department Head.
Fund	A fiscal and accounting entity which is segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.
Fund Balance	The accumulation of the amounts remaining at the close of a budget year (surplus) over a multi-year period.
Funding Allocation	That amount within a Fund allocated to a specific activity.
FY	Fiscal Year Ending or Fiscal Year. Narragansett operates on the uniform fiscal year, July 1 to June 30 th . A reference to FY 2010 means the fiscal year that began on July 1, 2009 and ended on June 30, 2010.
GASB	Governmental Accounting Standards Board – is a private organization that establishes accounting and financial reporting requirements for municipalities.
General Fund	This is the general operating fund of the Town and operates under a legal budget. The general fund accounts for all transactions except those required to be accounted for in another fund.

GIS	The Geographic Information System is a system of computer hardware, software and procedures designed to support, capture, manage, manipulate, analyze, model and display spatially referenced data for solving complex planning and management problems.
Grand List	The total value of all property in the municipality. The grand list includes real estate, tangible personal property and motor vehicle values
Groundwater Exploration and Development	A component of a municipality's individual water supply plan that calls for seeking out and identifying aquifers as a source of potable water.
Individual Water Supply Plan	A strategic planning approach to supplying water over the next 50 years for each exclusive service area identified in the State's Master Plan for water supply. (Aka Strategic Water Supply Plan.)
Inflation	A measure of the rise in the price of goods and services.
Infrastructure	Refers to the permanent installations of water, sewer systems, roads, bridges and buildings.
Internal Services	The fund that accounts for the maintenance and repair of motorized equipment. Operating departments are charged for the cost of such maintenance and repair.
Investment Income	Funds earned by investing the funds of the Town that are not immediately needed to pay bills or to meet payroll costs. Investment income can be an important source of non-tax revenue.
Landfill	A site for the disposal of municipal solid waste.
Line item	Those specific allotments within the appropriations as approved in the adopted budget.
Major Account	A summary of expenses by a specific category such as payroll, operations, maintenance, and capital outlay.
Mill Rate	An amount expressed in dollars which when multiplied by the assessed value of a property produces the amount of taxes owed. One mill is equal to 1/1000 of a dollar. A tax rate of 40 mills is equal to \$40 per \$1,000 of assessed value. For a property assessed at \$150,000, taxes would be \$6,000 (\$40 x 150).
Money Market Fund	An open-ended mutual fund that invests in commercial paper, bankers' acceptances, repurchase agreements, government securities, certificates of deposit and other highly liquid and safe securities and pays money market rates of interest. The net asset value of the fund (NAV) remains a constant at \$1 per share – only the interest rate changes – up or down.

Municipal Bond Rating	A bond rating is an evaluation by credit-rating agencies of a municipality's credit risk. Bonds covered by municipal bond insurance are usually assigned an AAA rating. There are three major rating services, Moody's Investor Services, Standard and Poor's Corporation and Fitch Incorporated. The Town's Bond Rating as of June 30, 2010 was AA-.
NFIRS	National Fire Incident Reporting System – all fire incident data are reported to this state agency
NFPA	National Fire Protection Agency – the agency sets fire standards
NPDES	National Pollutant Discharge Elimination Standards.
Net Grand List	The net grand list is the assessed value of all taxable property in a municipality after all exemptions allowed by state law have been excluded. The list is prepared as of December 31 st of each year. Property owned as of December, including motor vehicles, is subject to property taxes the following July 1 st .
Object Codes	A numerical budget code that represents a specific category of expenditure (such as overtime wages, office supplies or office equipment).
OPEB	Other Postemployment Benefits defines the health and other insurance benefits that the Town provides for retirees. OPEB excludes pensions. GASB Statement 45 requires municipalities to provide actuarial reports of the funded status of an OPEB plan.
OSHA	The Occupational Safety and Health Administration Agency – there is both a Federal and State OSHA
Outlet Charges	Fees paid by developers/homeowners to connect to a sanitary sewer system.
Pay-as-you-go	The payment of current expenses and capital improvements with current revenues.
Person Year	A unit of measurement reflecting the number of hours worked in a fiscal year, ie. 2080 hours for a 40 hour work week, 1950 hours for a 37.5 hour work week and 1820 for a 35 hour week. (aka man-year).
POD	A municipality's Plan of Conservation and Development
Position	A job classification that is part of the Town's employment staffing level.
Projected Budget	Estimated expenditures and revenues projected to June 30 th of the current year.
Recommended Budget	A fiscal operating plan submitted by the Town Manager to the Town Council 45 days prior to the end of the current fiscal year, pursuant to the Charter.
Prudent Expert	A standard adopted by some entities to guide fiduciaries who have the

Rule	responsibility for investing the money of others. Such fiduciaries must act as a prudent expert would be expected to act, with discretion and intelligence, to seek reasonable rates of return, to preserve principal and, in general, to avoid speculative investments.
Raw Water	Untreated water from a source of supply such as a well or reservoir.
Remote Reading	Technology used to read the output of the Town's water meters without needing to be on-site.
Remuneration	To receive compensation for service, loss or expense.
Repurchase Agreements	"Repos" are an agreement to purchase securities from an entity for a specified amount of cash and to resell the securities to the entity at an agreed upon price and time. REPOS are widely used as a money market instrument.
Resource Recovery	The processing of solid waste and recyclables for the purpose of reuse/recycling and/or for conversion to a source of fuel/energy. The State's recycling center accepts such items as municipal solid waste (garbage) glass, plastic, junk mail, cardboard, tires, scrap metal, metal cans, newspaper, grass clippings, leaves, brush, white goods, aluminum and copper.
Revaluation	The periodic review and assignment of new real property values.
Revenue	All sources of income in support of the Town's operating budget.
ROWS	Rights-of-way
Sewer User Charge	Charges levied against certain categories (non-domestic) of customers to recover the cost of operating and maintaining a municipal sewer system.
Sludge	End product of the sewage treatment process.
Sludge Regulations	Regulations proposed by the Federal EPA for sewage sludge use and disposal.
Special Revenue Funds	These funds are used to account for the proceeds of specific revenue sources that are generally not controlled by legal budgets but by specific ordinances, statutes or other legal requirements. The Special Education Grants Fund is a Special Revenue Fund.
Standby-Premium Pay	Salaries paid employees assigned to on-call status and for those employees assigned to shift operations.
Sub-Activity	A unit within an activity.

Surplus	Excess funds which accrue from current year budget operations and which may be used to help finance the subsequent year's budget. An accumulation of several years of surplus funds is called Fund Balance.
Taxes	An annual levy on owners of real and personal property and motor vehicles to support the cost of Town government operations. The primary source of general fund operating revenue.
Temporary Help	A category of payroll to provide salaries for non-permanent Employees, also called occasional payroll.
"Touch" Read System	A state-of-the-art electronic technology, which allows for meter reading via contact with surface components connected to water meters located within a structure.
Treasury Bill	"T-Bills" are short-term, highly liquid government securities issued at a discount from their face value and returning the face value at maturity.
Treasury Bond or Note	These are debt obligations of the Federal Government that make semiannual coupon payments and are sold at or near par value, in denominations of \$1,000 or more.
Treated Water	Filtered and chemically treated water for public consumption.
Trust and Agency Funds	Trust-Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals. These funds include the pension funds, contractor bond fund and school student activity funds. Such funds are not Town funds.
Turnover	Position vacancies attributable to retirements, promotions, terminations and/or resignations.
Undesignated Fund Balance	Surplus funds available for appropriation and thus available to be expended.
Waste Processing	The process of turning municipal solid waste into a usable fuel.
Working Funds	Surplus funds available to support operations.
Workload Criteria	The anticipated level of work to be accomplished during the budget year, upon which staffing can be based.
WPC	Water Pollution Control.
Yield	The return on an investor's capital investment.