TOWN OF NARRAGANSETT

ANNUAL BUDGET
FOR THE FISCAL YEAR
JULY 1, 2013 THROUGH JUNE 30, 2014
ADOPTED BY THE TOWN COUNCIL
JUNE 3, 2013

NARRAGANSETT, RHODE ISLAND

The cover depicts the North Beach pavilion at the Narragansett Town Beach. The facility was extensively renovated in 2011. Further renovations took place during 2013 as the concession areas were remodeled and brought to code. Super Storm Sandy caused some damage that has since been repaired.

TOWN OF NARRAGANSETT
ADOPTED BUDGET 2013-14

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EXECUTIVE SUMMARY

TOWN OF NARRAGANSETT

BUDGET FOR THE FISCAL YEAR 2013-14

The Adopted FY 2013-14 General Fund Budget totals $53,159,958, an increase of $2,796,051 or 5.6%, over the adopted budget for FY 2012-13 of $50,363,907. The 2014 Budget is $1,100,738 more than the FY 13 estimated expenditures of $52,059,221, or 2.11%.

The total of all of the operating budgets, excluding the school fund, is $77,022,819. This is an increase of $3,090,825 from 2013 totals of $73,931,994, or 4.18%.

The 2014 Adopted General Fund Budget includes a transfer to the school fund of $24,340,415, an increase of $63,070 or 0.3%. Together with state grants and other revenue sources, the school budget for FY 2014 is $27,380,216, $163,070 more than the 2013 Budget of $27,217,146.

The Capital Budget and the Major Maintenance and Non-Capitalization Budgets provide for transfers from the General Fund of $487,326 and $805,000 respectively. The budgets are based on the Six Year plans as required by the Charter.

General Fund debt will be $2,234,098. Details are included in the Other Operating Funds section of the Budget document.

A contingency of $300,000 is included for unforeseen expenditures, possible emergencies and contract settlements.

Based on the Grand List of December 31, 2012, mill rates for FY 2013-14 are: Residential real property, 9.80 up from 9.57 and Commercial and Industrial real and personal property, 14.68 up from 14.35. Motor vehicle value exemptions are maintained at $6,000 with the mill rate set at 16.46.

The December 2012 net assessed grand list total of $4,484,609,390 shows almost no change from the December 2011 total of $4,484,296,345. The total for December 2010 was $4,764,166,250. Assessed values dropped by almost $280 million when the 2011 revaluation was completed.

TOWN OF NARRAGANSETT

Elected and Appointed Officials

James Callaghan
Town Council President

Susan Cicilline-Buonanno
President Pro Tem

Glenna M. Hagopian
Council Member

Matthew Mannix
Council Member

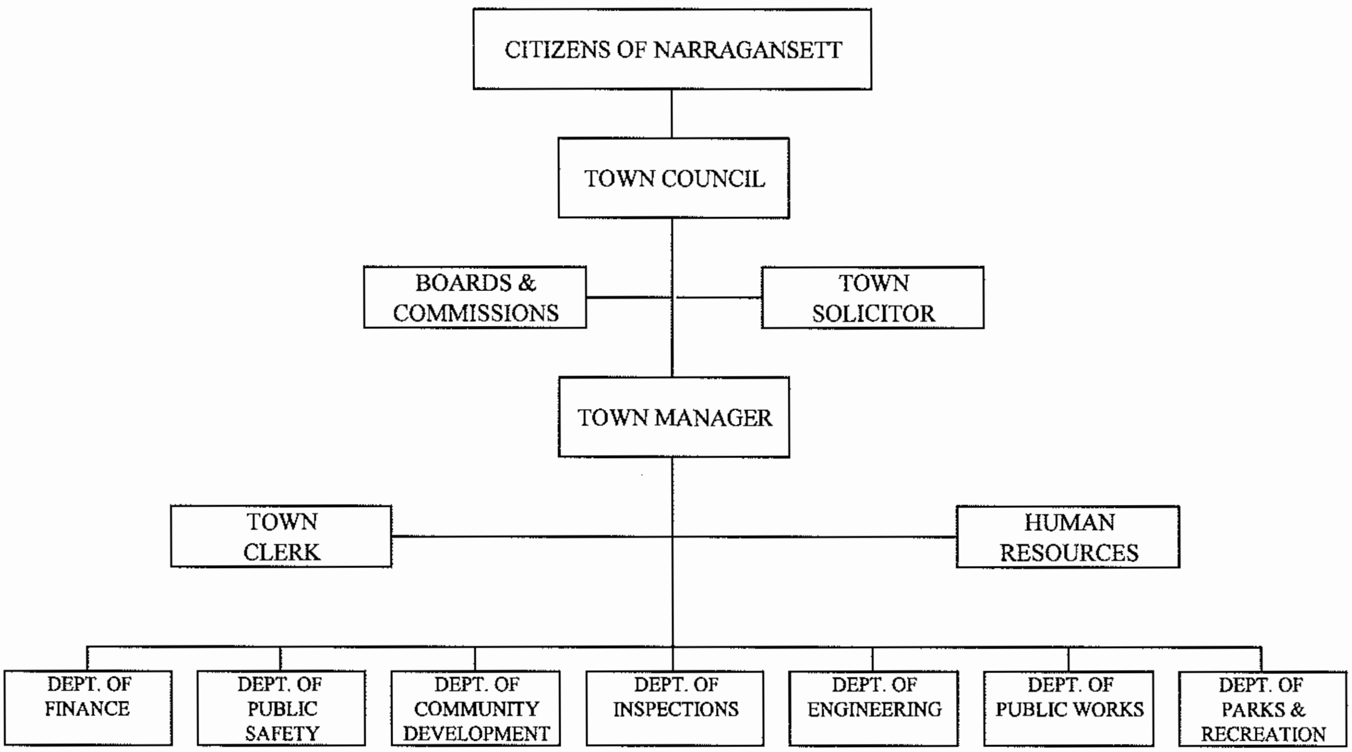
Douglas McLaughlin
Council Member

Richard I. Kerbel
Intrim Town Manager

Donald W. Goodrich
Finance Director

THE TOWN OF NARRAGANSETT

GOVERNMENTAL ORGANIZATION



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BUDGET MESSAGE

AND

FISCAL POLICY

BUDGET SUMMARY AND FISCAL POLICY
Fiscal Year 2013-14

September 16, 2013

The FY 2013-2014 General Fund Budget, the Six Year 2013-2017 Capital Plan and Non-capitalization and Major Maintenance plans and the other operating budgets for FY 2013-14 were adopted by the Town Council on June 3, 2013.

The Adopted General Fund budget totals $53,159,958 which is an increase of $2,796,051 (5.6%) from the current approved FY 2013 budget of $50,363,907. A summary showing a comparison of the FY2013 and FY2014 revenues and expenses can be found on the following page.

The total of all of the Operating Budgets is $77,022,819 which is an increase of $3,090,825 from FY 2013 projected expenses of $73,931,994, or 4.18%. The Operating Budgets include the General Fund, the Vehicle Maintenance, Debt Service, Capital Projects, Non-capitalization and Major Maintenance, Water, Wastewater, Beach, Library, Kinney Bungalow, Sunset Farm, The Towers, Galilee Landing Fund, Middlebridge Recreation, Pensions and the Other Post-Employment Benefits budgets. A new budget beginning with FY 2012-13 has also been prepared for the Streets Improvement Fund.

The FY 14 General Fund Budget is $1,100,738 more than projected expenditures for FY 12-13 of $52,059,221. This is an increase of 2.11%. This increase is the result of funding of the Contingency at $300,000, an increase for schools of $63,070 and increases in Transfers of $738,466 – due mainly to an additional Pension catch-up appropriation of $660,216.

While the current economic environment has created challenges, the Town of Narragansett enters FY 2013-14 in a better position financially than a number of Rhode Island communities. This position is a result of careful management of Town resources over the past several years. Consequently, the Town's FY 2013-14 budgets provide the resources to maintain high quality services while moving forward with strategies that ensure a positive, sustainable future.

The goal of the Town of Narragansett's FY 2013-2014 Annual Budget and Six-Year Capital Improvement Program and Six-Year Capital Maintenance spending plans is to ensure the Town's fiscal stability, while continuing the essential services that contribute to the quality of life for citizens. The proposed spending plans recognize the fiscal constraints the Town is facing. The Town is faced with issues over which there is no local control and there are no easy answers to implementing financial programs that are necessary to maintaining essential services.

TOWN OF NARRAGANSETT

REPORT TO TAXPAYERS ON CURRENT AND ADOPTED BUDGET

FUNCTION OR PURPOSE OF EXPENDITURES	AMOUNTS ACTUALLY BUDGETED FOR CURRENT YEAR FY 2012-13	AMOUNTS FOR BUDGET YEAR FY 2013-14
EXPENDITURES	**OPERATING**	**OPERATING**
Administration & Finance	$2,581,202	$2,645,291
Public Safety	$10,977,316	$11,376,169
Public Works & Engineering	$2,709,580	$2,727,582
Community Development @ Planning	$757,258	$762,042
Boards & Commissions	$35,650	$33,308
Parks & Recreation	$1,367,900	$1,423,582
Total Operating Departments	$18,428,906	$18,967,974
Non-Departmental Expenses	$273,209	$205,804
Transfers to Other Funds	$383,078	$525,743
Debt Service	$2,305,909	$2,234,098
Capital Improvements	$637,000	$707,326
Major Maintenance & Non-Cap	$995,930	$805,000
Public Safety Repair Approp	$0	$0
Streets Improvement Fund	$0	$1,700,000
Middlebridge Recreation Fund	$0	$82,428
OPEB Sinking Fund	$1,322,565	$1,322,565
Special OPEB Contribution	$200,000	$200,000
Special Pension Fund Catch-up	$560,216	$1,220,432
Library	$546,569	$548,173
Schools	$24,277,345	$24,340,415
Contingency	$433,180	$300,000
TOTAL GENERAL FUND	$50,363,907	$53,159,958
REVENUES		
Current Property Tax	$44,118,433	45,084,630
Prior Year Taxes	$601,000	$225,000
Interest	$305,000	$315,000
Intergovernmental	$1,625,293	$1,899,466
Interfund Revenues	$1,054,833	$1,070,326
Licenses & Permits	$488,275	$530,145
Fines & Forfeitures	$325,800	$275,800
Miscellaneous Revenues	$1,612,198	$1,685,876
Recreation Revenues	$153,075	$153,715
Fund Balance Approp.	$80,000	$1,920,000
TOTAL REVENUES	$50,363,907	$53,159,958

The Adopted General Fund Budget requires a current year property tax levy of $45,084,630, an increase of $966,197 over the adopted levy for 2012-13, or 2.19%. 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 2014 the maximum increase is 4.00 percent above the FY 2012-13 levy. There are certain specific exemptions to this law such as emergencies, debt service and radical 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 taxes when there was 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, asphalt, and other commodities) or contractual matters (collective bargaining agreements or contractual services).

The levy increase from projected taxes of $44,518,433 for FY 2012-13 is $566,197, or 1.27%. Current year property taxes account for 84.81% of all general fund revenues

Assessed property values as of December 2012 were as follows: Residential property, $4,084,444,015, Commercial and Industrial real property, $267,304,533 and commercial and industrial personal property, $41,353,346. Values as of December 2011 were: Residential real property, $4,078,915,273, commercial/industrial real property, $271,438,012, 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 were $91,507,476 compared to $91,282,391 for December 2011 and $81,617,569 for December 2010.

The total of all assessed values for December 2012 was $4,484,609,390 compared to $4,484,296,345 for December 2011 and $4,764,166,250 for December 2010. As a percentage of the total, residential values were 91.08%, commercial and industrial real were 5.96%, commercial and industrial personal property, .92% and motor vehicles, 2.04%. For December 2011, the amounts were: residential values 90.96%, commercial/industrial, 6.05%, commercial and industrial personal property, .95% and motor vehicles, 2.04%.

Tax rates for FY 2013-14 are: residential real property, 9.80; commercial and industrial real and personal property, 14.68; and motor vehicles, 16.46. Rates for 2012-13 were: residential real, 9.57, commercial and industrial real and personal property, 14.35, and motor vehicles, 16.46. The Town continued the $6,000 exemption on motor vehicle values.

Storms

Two major climatic events had a huge impact on FY 2012-13 operations. Storm Sandy in October and Storm Nemo – a near blizzard - in February taxed municipal services. Sandy caused major damage to the Beach and the Middlebridge Property. The Towers and Recreation Complex roofs were badly damaged and were replaced by the town's insurance carrier with $57,820 in funds transferred from the General Fund to pay for an upgrade to wood shingles on the Towers roof. The Beach sustained over $1.5 million in damages, including the loss of over 10,000 cubic yards of sand. The dunes were severely damaged and major damage was caused to several of the facilities. The North Cabanas were so damaged they were demolished... Funds have been advanced from the General Fund to the Beach Fund to assist in the storm damage repairs. These funds will be repaid to the General Fund as Beach revenues allow. Both storms were declared disasters by the Federal Government – giving the Town access to FEMA funds which typically pay for 75% of approved costs. As of this date some payments for Storm Sandy are still to be received.

Initial meetings with FEMA officials related to Storm Nemo were held in April and submittals for some of the related costs have been made to FEMA. Payments, once approved will be received during FY 2013-14.

Internal Factors and Their Impact on FY 2013-14 Budget and Beyond

Collective Bargaining – Both the clerical-public works and supervisor's groups have contracts in place for 2013-14. The contracts for these employee groups are multi-year agreements that are helping to 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. Fire and Police are in negotiation for contracts to take effect on July 1, 2013. It is anticipated that these will be multi-year agreements that will also 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 – Despite town employees picking up a larger share of pension contributions and OPEB costs upon retirement in the future, pension and OPEB costs continue to be major drivers of the budget. In FY 2012 the town set aside $280,000 in additional funding for the pension plan and $200,000 for OPEB. The FY 2013 budget doubled the pension contribution to $560,000 while the same level of extra funding for the OPEB Trust Fund was maintained.

For Fiscal 2013-14 the special pension contribution is doubled to $1,120,432, an additional $100,000 is added for schools while the special OPEB contribution remains at $200,000.

The Town's Five year budget forecast shows that if the Town continues this pattern over the next several years for the pension plan, and presuming that the annual required contribution (ARC) grows by only 2% each year, that the town will be funding the pension plan at 83 percent of the ARC by 2017-18. The town's proposed pension funding plan was forwarded to the Rhode Island Auditor General and the Office of Municipal Affairs as part of the town's five year commitment to address its pension plan underfunding issue.

A Funding Improvement Plan (FIP) is now required by the State inasmuch as pension plan funding as of July 1, 2012 had slipped under the State requirement of 60%. A joint meeting of the Council and Board of Finance in March outlined many of the challenges the Town faces with both pension and OPEB issues. The FIP is due to the state early in FY 2013-14.

Continuing to annually increase the funding for the pension plan and OPEB will stress the town's finances and will force the town to considering either making significant reductions in services or raise property taxes. It is very important that the town 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.

General Liability, Workers Compensation, and Medical Insurance – Due to experience this past year, the Town was advised that rates paid for general liability and motor vehicle insurance will increase by 8%. Workers compensation rates will increase by 10% and medical rates by 8%. Dental rates remain flat.

Rhode Island Energy Aggregation Program – In November of 2011 the Town Council authorized the Town to enter into a four-year fixed price agreement for the purchase of electricity from the RI League of Cities and Towns, "Rhode Island Energy Aggregation Program" (REAP). The Town has participated in this program which has allowed the town to purchase electricity at a discounted rate for a number of years. The rate that the town is now paying to Direct Energy is nearly $.03 less per kilowatt hour (29% savings) than previously paid by the town. Based on a projected expense of $589,000 for electricity in FY14, the town anticipates a savings of over $37,000 in 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 the four year contract.

Property Revaluation – The Town undertook the state mandated property revaluation process for the December 2011 grand list. Revaluation resulted in a drop in total values from December 2010 of $4,764,166,250 to December 2011 of $4,484,296,345, a drop of $280 million or 5.9%. The next revaluation will be a statistical study that will be effective as of December 31, 2014.

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

State Budget – There have been some modest improvements in State aid. A new initiative by the Governor for a Municipal Incentive Act has been included in the State budget. Based on the Governor's budget the Town would gain an additional $150,000 in revenues. The program is tied to improving the ability to meet the pension ARC. However, the General Assembly approved a plan that was half that proposed by the Governor so that only $75,677 will be received in 2013-14.

Governor Chafee has put forth a number of bills and initiatives this legislative session designed to help cities and towns that are both financially stable and fiscally stressed. Unfortunately, most of the bills are designed to relieve only highly distressed communities from state mandates and provide assistance with pension issues.

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 also held provisions for locally funded pension programs to move towards full funding. As earlier stated, the law requires a municipality to prepare a FIP if the funding ratio fell below 60%.

<u>New Town Programs and Initiatives for FY 2014</u> –The submitted budget for FY 2014 includes targeted investments in the community, new economic development initiatives, transparent government and improved communications.

• *Streets Improvement Program* - On January 23, 2012, the Town Council held a work session to review and discuss the condition of town streets. During the session, 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 individual streets 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, although a number of streets in town 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 a priority given to arterials and collector streets.

The projected cost of reclaiming or reconstructing the streets is approximately $17 million which would be undertaken over a 5-6 year period. According to the street improvement plan, the overall rating of the town's streets will increase to an average rating of 82. The Council referred this to voters for November 2012 where the bond issue was unanimously approved. The impact on the budget has yet to be determined as the amount and date of the issue of any bonds has not yet been established.

In order to maintain those streets rated "C" or above, the Town needs to appropriate $750,000 annually on crack sealing, street treatments, and other preventative maintenance measures.

• *Public Safety Building Renovation Project* - In FY 2013 $80,000 was budgeted to undertake a space study/preliminary design project for the Narragansett Public Safety Building. Preliminary design and cost estimates indicate the need for $1,776,000 will be needed to rehab and renovate the Building. Since the current facility needs considerable improvements to the interior and exterior spaces, the cost of reinvesting in the current facility makes sense when compared to t he construction of an entirely new facility. A new roof was installed in 2012 and the exterior painted. The project includes 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. An initial appropriation of $200,000 is included to update the dispatch operation. It is proposed that bonds for the other improvements be issued. Since this is a facility that is used on a 24 hour - 7 days a week 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 issues. In April of 2011, Nyhart, the town's actuarial firm, presented its findings to the Council in work sessions on the town's pension plan and OPEB. Since the town has been unable to contribute the full amount of the annual required contributions (ARC) for the pension plan and OPEB, 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 this is unsustainable, the Town Council requested the Finance Committee to study these issues and to report back with its recommendations. The committee met for several months reviewing modeling on potential pension plan design changes and OPEB. After studying these issues, the Finance Committee reported back to the Council identifying a number of possible plan changes and funding adjustments. Next steps will include meetings to engage in discussions with employees and retirees to consider changes in the future for these benefit programs as they cannot be sustained at current levels. The Town faces major financial concerns if it fails to address these issues in the near future.

The FY 2013-14 general fund debt obligations are $2,234,098. 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 voters in 2009. It does not include debt of the Enterprise Funds which is budgeted in the various enterprise funds.

Enterprise Funds

Water Fund – A 40 percent water rate increase became effective on July 1, 2012, in part due to United Water's water rate increase to the Town for bulk water purchasers. The increase should generate sufficient revenue to support the operating costs and capital requirements of the water system. The base charge was increased 42 percent from $197 to $280 per year which will affect the majority of residential customers. Some of the funds appropriated for capital and maintenance projects will not be expended in FY 2012-13 and will be carried over to FY 14, specifically the painting of the water tanks.

Wastewater Enterprise Fund – For several years, the Wastewater Fund fully recovered its operating costs and capital requirements costs through the rate structure. However, wastewater rates needed to be adjusted due to the increase in major capital improvement projects undertaken in recent years and the fact that rates are not fully recovering the cost of operations and capital improvements. Based on the fact that the wastewater fund is not fully recovering operating and capital costs, the base charge for wastewater rates was adjusted from $345 to $400 in FY 2013. In July of 2012 the town adjusted the metered wastewater excess 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 – Beach Facilities were severely damaged by Storm Sandy in October. The North Cabanas were destroyed, over 10,000 cubic yards of sand lost, ramps and stairs to the Clubhouse were destroyed and the dunes severely damaged. Over the past two fiscal years, the town has made significant improvements to the South Pavilion, Beach Clubhouse and the North Pavilion. In FY 2012-13 major renovations were undertaken to upgrade and modernize the concession areas, add a new wastewater disposal system for the Clubhouse and install 3 new water services. Unrestricted net assets (fund balance reserves) were utilized to pay for these improvements rather than bonding for them. The projects have depleted fund balance so that in order to make the necessary repairs caused by Storm Sandy, the general fund has advanced $759,625 to the Beach Fund. These funds will be repaid to the General Fund as excess Beach revenues allow. Based on the Town's 5 Year Budget Forecast, the funds should be repaid to the Town within 5 years. Provision has been made to study the possible replacement of the North Cabanas.

MIDDLEBRIDGE RECREATION FUND

The Town purchased property on Middlebridge Road in October 2012. Consisting of several rental cottages, a 37 slip marina, a kayak rental business and a seasonal restaurant, the facilities were severely damaged by flooding from Super Storm Sandy. Both the restaurant and one of the rental units have been rendered unusable. The Town is entering into leases for the kayak and remaining residential rental units and has entered into a new contract with a facility manager. In lieu of rent, the facility manager will reside in one of the rental units and manage the marina and provide operational oversight and do maintenance and repairs. The FY 13-14 Budget provides that $82,428 be transferred to the Middlebridge Fund as rents will not cover costs – especially bond issuance costs. It is anticipated that up to $125,000 will need to be transferred to Middlebridge until debt service is fully paid in FY 2019-20.

OTHER OPERATIONS

•Kinney Bungalow. Due to recent major improvements, Kinney Bungalow's Fund Balance has dipped to $54,000. The Bungalow is a seasonal popular locale for weddings, parties, anniversaries and other events.

•Sunset Farm. This account has a fund balance of $3,000. Future budgets will require a contribution from the General Fund. The Farm is run by an individual who grows and sells vegetables, fresh meat and who provides seasonal activities.

•The Towers. A transfer of $50,685 is needed from the General Fund to help with maintenance costs. Funds had previously been budgeted in the Maintenance Fund but are now budgeted here for consistency as all costs will now be accounted for in the Towers Budget. The Towers is a popular location for weddings, parties, special events, dance lessons and other activities.

•Galilee Landing. The 2013-14 Budget will require an appropriation from the Galilee fund balance of $6,922. Operations include special police traffic duty, parking monitoring, waste removal and street sweeping as well as street beautification.

PENSION FUND Total employer appropriations will bring funding for the Annual Required Contribution (ARC) to 63% of the $5.4 million ARC for July 1, 2012. The special appropriation is increased to $1,120,432, doubling the amount appropriated in FY 2012-13. An additional $100,000 is provided related to school employees. Based on the submitted budget and presuming there are no more than 2 retirements over the next several months, the fund should have an excess of revenues over expenditures of over $800,000. Since the fund owes the General Fund over $2 million, excess funds may be used to reduce this obligation. Pension asset values were $63,815,879 as of June 30, 2013, an increase of $7,374,856 since June 30, 2012, resulting in an increase of 13.07%.

OPEB. The special extra OPEB appropriation is continued at $200,000. Based on the budget and presuming only 2 additional retirees, operations are projected to show an excess of revenues of $571,050. OPEB Trust Fund balances were $1,196,500 as of June 30, 2013.

STREETS IMPROVEMENT FUND. The budget provides for advancing $1.7 million from General Fund Balance to fund the 2nd year of the Improvement Fund. An amount of $500,000 was advanced in FY 2012-13. These funds will be repaid to the General Fund – Fund Balance once improvement bonds are issued.

Capital Program and Maintenance/Non-Capitalized Projects – Equipment purchases and certain infrastructure improvements in excess of $10,000 are considered capital equipment or capital improvements if they meet certain criteria. When they do not meet the criteria, such expenditures are categorized as maintenance/non-capitalized projects or operating budget expenses. One of the major issues impacting the capital budget and major maintenance budget is the ability of the town to raise sufficient resources to meet departmental needs.

The following highlight some of the major capital and maintenance/non-capitalized projects for FY 2014:

• *Public Safety Facility* – $200,000 for upgrading equipment in the Dispatch center in the Public Safety Facility.
• *Fire Apparatus* - $23,000 is set aside to fund the replacement Fire Chief's vehicle. It is recommended that the replacement $475,000 pumper be purchased through lease-purchasing or bonding.
• *Pavement Management* – $750,000 for street preventative maintenance such as crack sealing, street treatments, and other street maintenance projects for streets.
• *Park Court Resurfacing* - $35,000 for resurfacing basketball and tennis courts at parks in town.
• *Park Improvements* - $45,000 for park rehabilitation
• *Park Lighting* – $30,000 to replace and repair lighting at parks.
• *Community Center Improvements* - $70,000 as part of an ongoing, multi-year improvement program to the Community Center.
• *Streets Improvement Program.* The budget contains $1,700,000 that will be advanced to the Streets improvement Program – to be repaid to the general fund when street bonds are sold.
• *Vehicle Replacements.* A total of $396,000 is provided to replace Public Works highway vehicles, $99,000 to replace police vehicles, $34,000 for Parks Maintenance vehicles and equipment and $35,000 to replace the canine control van.

Conclusion – There is uncertainty in the future. Families, businesses and workers are all facing difficult challenges and choices over the next few years. But this can also become a time to look forward.

By continuing to invest in capital improvement projects such as streets, parks and town facilities, the Town is investing in the future. Capital 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.

The Town will continue to employ conservative fiscal policies. Staff will continue to seek out opportunities for grants to fund equipment, special programs and capital improvements. Expenditures and revenues will be closely monitored during the year to ensure the Town is following the Council policy. The FY 2013-2014 budget provides the resources required to maintain essential town services while moving forward with strategies that ensure a positive, sustainable future.

THE APPROPRIATION ORDINANCE

TOWN OF NARRAGANSETT
CHAPTER 984

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 2013 AND ENDING THE 30TH DAY OF JUNE 2014 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. 2012.

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, 2013 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.

2013 - 2014 BUDGET
GENERAL FUND
REVENUES

PROPERTY TAXES	
Current Year Taxes	$45,084,630
Prior Year Taxes	$225,000
Total	$45,309,630
PRIOR YEARS' SURPLUS	
Appropriated Reserve	$1,920,000
INVESTMENT AND INTEREST REVENUES	
Interest from Delinquent Taxes & Charges for Services	$205,000
Interest from Investments	$110,000
Total	$315,000
INTERGOVERNMENTAL REVENUES	
Federal Refuge Revenue Sharing	$64,640
Motor Vehicle Reimbursement	$95,050
Storm Damage Reimbursements	$45,000
Police Overtime Grants	$4,465
Municipal Incentive Aid Program	$151,353
State Beach Parking	$258,500
State Beverage and Meal Tax	$516,050
State Hotel Tax	$86,446
State Telephone Tax	$190,972
School Building Grants	$486,990
Total	$1,899,466
LICENSES AND PERMITS	
Building Permits	$299,835
Fire Alarm Inspection Fees	$7,660
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	$530,145

FINES AND FORFEITURES	
Municipal Court	$265,500
Police Fees & Fines	$10,300
Total	$275,800
PILOT & INTERFUND REVENUES	
Beach Administrative Fees	$133,342
Beach in Lieu of Taxes	$199,468
Housing Authority - PILOT	$1,590
Wastewater Administrative Fees	$428,060
Wastewater in Lieu of Taxes	$137,493
Charter School	$500
Water Administrative Fees	$139,089
Water in Lieu of Taxes	$30,784
Total	$1,070,326
MISCELLANEOUS REVENUES	
Police-Finger Print Receipts	$2,450
Town Clerk General Receipts	$718,100
Town Clerk Alcoholic Beverage	$35,000
Police Overtime Reimbursement	$23,800
Cellular Tower Rentals	$234,546
Police Detail Revenue	$98,000
Miscellaneous Receipts	$41,000
Emergency Medical Services	$424,300
Retained Claims	$8,000
Miscellaneous Fire Dept. Receipts	$6,180
Sale of Surplus Property	$5,000
Miscellaneous Police Receipts	$6,550
WB Health Surplus Withdrawal	$25,000
West Bay Dividend Distribution	$25,000
Return of Dental Premium	$11,500
Concessions	$1,950
Fire Marshal Plan Review	$19,500
Total	$1,685,876
RECREATION REVENUES	
Community Center Rental	$8,200
Parks & Recreation Receipts	$21,250
Miscellaneous Receipts	$640
Basketball	$44,075
Workshops	$15,500
Soccer	$2,050
The Camp	$62,000
Total	$153,715
TOTAL OTHER REVENUES	$7,850,328
TOTAL REVENUES	$53,159,958

EXPENDITURES

ADMINISTRATION AND FINANCE	
Town Council	$41,330
Town Solicitor	$100,903
Municipal Court	$198,350
Board of Canvassers	$91,667
Town Manager	$255,173
Human Resources	$117,581
Finance & Purchasing	$305,264
Accounting	$381,850
Tax Assessor	$254,605
Tax Collector	$258,961
Information Technology	$300,719
Total Finance	$1,501,399
Town Clerk	$338,887
TOTAL ADMINISTRATION & FINANCE	$2,645,290

PUBLIC SAFETY	
Police Administration	$1,147,746
Uniformed Patrol	$3,764,505
Investigations	$836,584
Animal Control	$188,918
Harbor Master	$44,634
Dispatching & Records	$832,049
Total Police	$6,814,436
Fire Administration	$375,705
Fire Operations	$4,033,325
Fire Prevention & Inspections	$142,420
Total Fire Department	$4,551,450
Emergency Management	$10,285
TOTAL PUBLIC SAFETY	$11,376,170
PUBLIC WORKS & ENGINEERING	
Public Works Administration	$332,018
Facilities Maintenance	$222,860
Highway	$1,925,560
Total Public Works	$2,480,438
Engineering	$247,144
TOTAL PUBLIC WORKS & ENGINEERING	$2,727,583
DEVELOPMENT & PLANNING	
Community Development	$355,926
Inspectional Services	$406,117
TOTAL DEVELOPMENT & PLANNING	$762,043
BOARDS & COMMISSIONS	
Historic District Commission	$916
Zoning Board of Appeals	$11,130
Conservation Commission	$522
Planning Board	$5,652
Pension Board	$15,088
TOTAL BOARDS & COMMISSIONS	$33,308
PARKS & RECREATION	
P & R Administration	$220,504
Parks Maintenance	$760,280
P & R Programs	$442,799
TOTAL PARKS & RECREATION	$1,423,583
TOTAL OPERATING DEPARTMENTS	$18,967,977
NON-DEPARTMENTAL EXPENSES	$205,804
TRANSFERS TO OTHER FUNDS	
Capital Projects- General Fund	$487,326
Public Safety Complex	$220,000
Streets Improvement Program	$1,700,000
Maintenance & Non-Capitalized Projects Fund	$805,000
Debt Service Fund	$2,234,098
Land Conservancy Trust	$50,000
Library	$548,173
OPEB Sinking Fund	$1,322,565

Special OPEB Contribution	$200,000
Special Pension Plan Catch-up	$1,120,429
Special Pension Catch-up-Schools	$100,000
Police Chapter 1666 Pension Plan	$124,954
Retirees and Termination Payments	$300,104
The Towers	$50,685
Middlebridge Recreation Fund	$82,428
TOTAL TRANSFERS TO OTHER FUNDS	$9,345,762
SCHOOLS	
Education Operations	$26,930,216
Transfer to OPEB Fund	$100,000
Transfer to Capital Projects Account	$350,000
TOTAL SCHOOLS	$27,380,216
School Revenues	($2,339,801)
Use of School Fund Balance	($700,000)
TOWN APPROPRIATION FOR SCHOOLS	$24,340,415
CONTINGENCY	$300,000
TOTAL EXPENDITURES	$53,159,958

INTERNAL SERVICE FUND

REVENUES

Vehicle Maintenance Charges	$496,535
TOTAL REVENUES	$496,535

EXPENDITURES

OPERATIONS	
Personal Services	$318,418
Operating Expenses	$174,617
Outlay	$3,500
TOTAL EXPENDITURES	$496,535

SCHOOL FUND

REVENUES

General State Aid	$1,711,169
Other Revenue	$275,000
Miscellaneous	$253,632
Other School Revenue	$2,339,801
Unreserved Fund Balance	$700,000
TOTAL OTHER REVENUES	$3,039,801
Local Taxes	$24,340,415
TOTAL REVENUES	$27,380,216

EXPENDITURES

Personnel	$16,510,878
Fringe Benefits	$6,340,591
Operations	$4,078,747
Transfers to other Funds	$450,000
TOTAL EXPENDITURES	$27,380,216

SCHOOL CAPITAL FUND

REVENUES

Transfer from Operating Fund	$350,000
Use of Fund Balance	$188,000
State Grants	$225,000
TOTAL REVENUES	$763,000

EXPENDITURES

TOTAL EXPENDITURES	$763,000

DEBT SERVICE FUND

REVENUES

General Fund Contribution	$2,234,098
TOTAL REVENUES	$2,234,098

EXPENDITURES

MUNICIPAL	
Bond Principal	$389,726
Lease Principal	$0
Bond Interest	$47,172
Lease Interest	$0
Total	$436,898
SCHOOLS	
Bond Principal	$965,000
Bond Interest	$830,700
Total	$1,795,700
Professional Services	$1,500
TOTAL EXPENDITURES	$2,234,098

CAPITAL PROJECTS

REVENUES

Appropriated From Fund Balance	$220,000
Appropriation Cap Fund Reserves	$159,774
Carry Over Funds	$363,985
Bond Proceeds	$475,000
General Fund Contribution	$487,326
Total	$1,706,085

EXPENDITURES

Finance Department	$15,000
Police Department	$419,000
Animal Control	$0
Harbor Master	$0
Fire Department	$498,000
Facilities Maintenance	$150,000
Highway Maintenance	$559,085
Parks & Recreation	$65,000
TOTAL EXPENDITURES	$1,706,085

MAJOR MAINTENANCE & NON-CAPITALIZED EXPENSES

REVENUES

Appropriated Reserve	$162,000
Appropriation Carry-over	$875,000
General Fund Contribution	$805,000
Total	$1,842,000

EXPENDITURES

Information Technology	$143,000
Police Department	$102,000
Fire Department	$43,000
Community Development	$144,000
Public Works - Facility Maintenance	$200,000
Public Works - Highway Maintenance	$875,000
Parks Maintenance & Improvements	$335,000
TOTAL EXPENDITURES	$1,842,000

WATER FUND

REVENUES

Appropriation from Unrestricted Assets	$500,000
Charges for Service	$2,381,465
Hydrants	$20,000
Interest from Investments	$8,780
Interest on Delinquent Charges for Service	$2,000
Miscellaneous Receipts	$30,000
Repairs & New Services	$10,000
TOTAL REVENUES	$2,952,245

EXPENDITURES

OPERATIONS	
Personal Services	$575,295
Operations	$861,019
Capital Expense	$4,531
Capital Improvements	$23,000
Depreciation	$400,000
Major Maintenance & Non-Capitalized Expenses	$1,028,500
Debt Service	$59,900
TOTAL EXPENDITURES	$2,952,245

WASTEWATER FUND

REVENUE

Appropriation from Unrestricted Reserves	$484,020
Assessment Interest & Apportionment	$3,631,118
Charges for Service	$53,000
Interest from Investments	$56,000
Pre-treatment Revenue	$39,000
Miscellaneous Receipts	$3,600
Sewer Permits	$2,400
Lot Development Fees - Apportionment	$14,400
Lot Development Fees - Billings	$115,200
North End Assessment billing	$672,000
Assessment Interest & Apportionment	$124,800
Sewer Rebate	$85,000
Regional WWT Facility	$13,000
TOTAL REVENUES	$5,293,538

EXPENDITURES

OPERATIONS	
Personal Services	$1,007,030
Operations	$1,915,145
Equipment	$7,600
Capital Improvements	$75,000
Depreciation	$400,000
Major Maintenance & Non-Capitalized Expenses	$1,044,388
Debt Service	$844,375
TOTAL EXPENDITURES	$5,293,538

BEACH ENTERPRISE FUND

REVENUE

Appropriated Reserve	$273,348
Interest from Investments	$8,900
Miscellaneous Receipts	$7,100
Concert Donations	$19,534
Resident Passes - Adult	$95,320
Parking - Seasonal	$138,095
Parking - Daily	$245,000
Daily Admissions	$560,000
Concessions	$128,200
Resident Passes - Youth	$10,780
North Beach Cabanas	$147,200
North Beach Pavilion	$167,800
Canonchet Clubhouse	$68,735
Nonresident Passes - Adult	$125,270
Nonresident Passes - Youth	$30,070
Senior Nonresident - Seasonal	$8,600
South Pavilion Lockers	$85,060
North Pavilion Parking	$13,965
South Pavilion Parking	$10,780
Beach Tent Rental	$20,305
Beach Shuttle	$1,000
TOTAL REVENUES	$2,165,062

EXPENDITURES

Personal Services	$765,759
Operations	$691,633
Equipment	$13,250
Depreciation	$419,420
Major Maintenance & Non-Capitalized Expenses	$275,000
Debt service	$0
TOTAL EXPENDITURES	$2,165,062

LIBRARY FUND

REVENUE

Appropriated from Reserve	$0
Interest on Investments	$1,500
RI State Grant-in-Aid	$123,055
Fines	$10,500
Gifts and Donations	$51,042
Champlin Grant	$0
Transfer from General Fund	$548,173
TOTAL REVENUES	$734,270

EXPENDITURES

Personal Services	$571,955
Operations	$158,815
Equipment	$3,500
TOTAL EXPENDITURES	$734,270

KINNEY BUNGALOW

REVENUE

Chair Rental	$30,000
Interest Earnings	$100
Bungalow Events	$2,850
Bungalow Rentals	$74,006
Tent Rentals	$4,500
Appropriation from Fund Balance	$0
TOTAL REVENUES	$111,456

EXPENDITURES

Personal Services	$50,204
Operations	$58,002
Equipment	$3,250
TOTAL EXPENDITURES	$111,456

SUNSET FARM

REVENUE

Use of Fund Balance	$15,100
TOTAL REVENUES	$15,100

EXPENDITURES

Operations	$15,100
TOTAL EXPENDITURES	$15,100

THE TOWERS

REVENUE

Donations & Miscellaneous	$250
Interest Income	$300
Towers Events	$3,000
Chair Rental	$70,740
Towers Committee Trust	$180,538
Friends of the Towers	$4,365
Transfer from General Fund	$50,685
TOTAL REVENUES	$309,878

EXPENDITURES

Personal Services	$120,878
Operations	$185,500
Equipment	$3,500
TOTAL EXPENDITURES	$309,878

GALILEE LANDING FUND

REVENUE

Galilee Landing Fees	$86,578
Appropriation from Fund Balance	$6,922
Earnings On Investments	$500
TOTAL REVENUES	$94,000

EXPENDITURES

Parking Patrol - Seasonal	$7,800
Police Details	$42,500
Fringe Benefits	$4,372
Rubbish Removal	$14,500
Street Sweeping	$11,340
Galilee Fishing Derby	$5,000
Street Beautification	$6,500
Equipment	$1,988
TOTAL EXPENDITURES	$94,000

MIDDLEBRIDGE RECREATION FUND

REVENUE

Appropriation from Fund Balance	$40,288
Residential Rents	$22,500
Marina Slip Rentals	$23,525
Concessions - Kayak Rentals	$15,000
Transfer from General Fund	$82,428
TOTAL REVENUES	$183,741

EXPENDITURES

Operations	$32,458
Debt Service	$151,283
TOTAL EXPENDITURES	$183,741

PENSION FUND

REVENUE

Transfer from General Fund	$1,672,849
Transfer for 1666 Pensions	$124,594
Transfer from School Fund	$528,633
Town Employee Contributions	$978,998
School Employee Contributions	$264,316
Special Pension Catch-up	$1,220,432
Transfer from Investments	$0
TOTAL REVENUES	$4,789,822

EXPENDITURES

Retirement Payments	$3,764,050
Professional Services	$30,500
Retirement Payments - Police Local 1666	$102,378
Refund of Contributions	$75,000
Refund of Interest	$23,600
Transfer to Investments	$794,294
TOTAL EXPENDITURES	$4,789,822

OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND

REVENUE

Transfer from General Fund - For Retirees	$1,322,565
Transfer from General Fund - Active Employees	$479,779
Special OPEB Appropriation	$200,000
Transfer from Other Funds	$74,840
Investment Income	$0
TOTAL REVENUES	$2,077,184

EXPENDITURES

Retiree - Dental	$72,672
Retiree - Health Payments	$1,265,476
Retiree - Life insurance	$16,160
Professional Services	$15,400
Buy Back Unused Benefits	$60,330
Social Security	$3,634
Local 1666 - Dental Payments	$1,860
Local 1666 - Health	$40,272
Local 1666 - Life Insurance	$230
Reimbursement for Medicare Payments	$30,100
Transfer to OPEB Trust Fund	$571,050
TOTAL EXPENDITURES	$2,077,184

STREET IMPROVEMENTS PROJECT FUND

REVENUE

General Fund Loan	$1,700,000
TOTAL REVENUES	$1,700,000

EXPENDITURES

Operations	$1,700,000
TOTAL EXPENDITURES	$1,700,000

SECTION 2. There is hereby levied and ordered the assessment and the collection of a tax on the ratable 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 $45,500,000 and the sum of $48,500,000. 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 ratable property of said Town as of the 31st day of December 2012 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 2013. 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, 2012 and taxes upon registered motor vehicles and trailers assessed upon valuations determined by the Tax Assessor as of December 31, 2012, shall be due and payable on and between the 1st day of July and the 31st day of July 2013. All taxes remaining unpaid after said 31st day of July 2013 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. 2013 and the remaining installments as follows:

25 percent on or before the 31st day of October 2013
25 percent on or before the 31st day of January 2014
25 percent on or before the 30th day of April 2014

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 however, for walk-in payments only.

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 20th day of May, 2013.

Second Reading read in Town Council meeting legally assembled on the 3rd day of June, 2013.

ATTEST:

Anne M. Irons

Anne M. Irons, CMC Town Clerk

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 Pettaquamscuttt River to the shore of Narragansett Bay. The Town was separated from South Kingstown in 1888, and incorporated as a town in 1901. The Town is celebrating its 125th Anniversary in 2013.

The early history of Narragansett is shared with the contiguous community of 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 building was constructed with blocks of granite, with semi-circular ends, topped by conical roofs. The two Towers 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, bordered on Narragansett Bay, 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 had continued to grow from the 3,444 persons counted in the 1960 census, to 15,004 in 1990, 16,361 in 2000. However, based on the 2010 census, population fell to 15,961, a drop of 3%.

However, 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 local college students, often 4 and 5 to a unit. At even 4 per unit, the Town has to provide services to approximately 10,200 additional 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 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 ferries take visitors back and forth to Block Island. In short, the Town has to gear up to serve a resident and tourist population that approaches 67,000 on certain days of the year.

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 tool 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 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 is the Town's Chief Executive Officer and who executes the laws and administration of the town government. The Town Council is granted powers to enact, amend or repeal ordinances relating to the Town's property, affairs and government as well as the authorization to issuance bonds or notes by ordinance, 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.

Schools: The School Department is governed by an elected five-member School Committee serving concurrent two-year terms. The School Committee determines and controls all policies affecting the administration, maintenance and operation of the public schools in the Town. The School Committee appoints a Superintendent as its chief administrative agent, submits a detailed budget of expenditures and revenues to the Town Council and, once the school budget has been approved, determines the allocation of the amount appropriated. The School Department educates Narragansett students from kindergarten through 12^{th} grade and operates a school system that includes the Pier Elementary School (Pre-K - 4), Narragansett 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 2011.

FISCAL YEAR ENDING JUNE 30	**ENROLLMENT**
October of each year	
2005	1,595
2006	1,543
2007	1,485
2008	1,462
2009	1,469
2010	1,481
Projected	
2011	1,451

Staffing for the schools and the pupil/teacher ratio was the following:

Year	Certified	Pupil/Teacher Ratio	Non-Certified	Total
2005	188	8.48	98	286
2006	172	8.97	96	268
2007	169	8.79	100	269
2008	167	8.75	99	266
2009	163	9.01	98	261
2010	166	8.92	97	263

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 either 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: The Public Safety Department provides fire prevention, emergency medical rescue, police patrol, investigations, community education and animal control functions.

The Narragansett Police Department consists of 55 full-time police officers, and other support personnel including dispatch, animal control and harbor police.

The Narragansett Fire Department has 3 fire stations staffed by 35 full time fire fighters and a secretary.

Employee Relations: The Town has 186 full-time employees while the Schools employed 166 certified and 97 non-certified employees as of June 30, 2010.

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

BARGAINING GROUP	TERM & EXPIRATION
Fire Department	3 year contract expires June 30, 2013 (in negotiation)
Municipal Middle Management	3 year contract expires June 30, 2014
Police Department	3 year contract expires June 30, 2013 (in negotiation)
Public Works & Municipal Clerical	3 year contract expires June 30, 2014
School Teachers	3 year contract expires August 31, 2015
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:

Marvin Poer & Co.-Salt Pond Shopping Center–Retail Bus.	$25,258,500
The Dunes Club-Private Beach Club	$10,729,000
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	$ 6,950,418
Recreation Partners I-Hotel/Restaurant	$ 6,534,900
Terrance J. Murray, et al-Private residence	$ 6,224,300
United Water RI-Water Utility	$ 6,104,650
JDL Family Limited Partnership-Shopping Plaza	$ 6,080,700
Beachwood Preservation Assoc-Senior Apartments	$ 4,153,600

The principal taxpayers account for $87,410,210 of the total net assessed values of $4,744,714,772, or 1.84%.

Long-term Financial Planning

Long-term financial planning is driven by four major concerns that must be addressed in the coming year 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 the municipalities to a trickle. General Revenue Sharing was eliminated in its entirety for 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 vehicle assessed in the Town has been maintained at $6,000 since FY 2007. General Aid for Education has also been a grant impacted by state actions. Such changes lead to uncertainty when planning 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 fund reserves, reduce the unfunded liability and to meet the Annual Required Contribution (ARC). While the downturn in the economy severely reduced financial reserves in the first half of 2009, improving conditions restored much of this loss in later quarters. The Fund slipped to a funded level of 57% as of July 1, 2012 – and is now considered by the State to be in "critical status", this requiring the Town to prepare a Funding Improvement Plan (FIP). The plan will be prepared by the Town's Pension Actuaries which will then be reviewed and adopted by the Council and then submitted to the State.

The Town has taken steps to improve the funded status of the Pension Plan by increasing the Town's contribution from 11.5% in 2009 to 16% for 2012-13. This rate will be continued for FY 2013-14. Employee groups have also increased their contributions so that all but police will be at 11% for 2013-14. The Town had added a special supplemental allocation in order to move towards reaching the ARC. This amount was $280,170 in 2011-12 and is budgeted at $1,120,532 for 2013-14.

Third, the Town has quantified the Town's "other post employment benefits" (OPEB) and recognizes that the $81 million unfunded liability for benefits for current and future retirees must be addressed. The FY2011 budget began a 6% assessment applied to all full-time wages with these funds flowing to an OPEB Trust Fund. FY 2013-14 continues this level of funding. The 2011-12 Budget contained a special OPEB appropriation of $200,000 which is being increased to $300,000 for FY 2013-14. Employee groups are being asked to contribute to the cost of health insurance in retirement. As of February 28, 2013, the OPEB Trust Fund held $1,180,627. Compared to the liability, this is a modest beginning.

Going forward, the Town realizes that the employer's pension contribution may have to increase over the next few years to about 22% of applicable wages while OPEB contributions will increase to 10%. To sustain both the Pension Fund and to meet OPEB needs will require a combined contribution rate of over 30% of applicable wages, a rate that will impact future spending considerations. Recent improvements to investments will help the funded status of the pension plan.

Fourth, the Town's undesignated fund balance must be maintained. 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, 2002 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	6,353,289	12.8%
June 30, 2012	8,136,169	16.4%

Note: The June 30, 2012 fund balance is unaudited.

Fund balance uses during 2012-13 included the following: $80,000 appropriated to the 2012-13 Budget for architectural and engineering services to develop plans and specifications for repairs to the Public Safety Complex; $710,000 loaned to the Beach Fund for Storm Sandy Repairs not covered by Insurance or FEMA; $312,325 for the new Town Hall generator; $500,000 loaned to the Streets Improvement Fund – to be repaid once street bonds are sold; and $57,000 to upgrade the Towers Roof replacement project from asphalt to wood shingles. These uses total $1,659,477. The loan to the Beach Fund will be re-paid as surplus Beach funds are generated. Once the loans are repaid, the Fund Balance will be 11%.

This budget plan calls for using $1,550,000 of the fund balance to pay for the rehabilitation and repair of the Public Safety Complex while another $1,700,000 will be "loaned" to the Streets Improvement Fund – again to be repaid once bonds are sold. An additional $1,200,000 will be loaned to the Streets Project Fund in FY2014-15.

At is low point, fund balance will dip to 4.08% - before the loans are repaid. The Town's fund balance policy is to have from 7-10% in fund balance. A balance of 9% would require a fund balance of $4,950,000.

It should be noted that the School Fund had an unaudited fund balance of $x,xxx,xxx as of June 30, 2012. The schools appropriated $693,000 to the FY2012 budget and $600,911 to the recommended FY2014 budget, leaving an estimated balance of $1,302,372 at the end of April, 2013. The schools capital fund balance was $572,895 as the end of April 2013.

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, Middlebridge Recreation 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 of *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 nineteen separate and individual governmental funds. Funds are classified as "major" and "non-major" funds. Data from major governmental funds are 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:

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) Water Fund
9) Wastewater Treatment Fund
10) Beach Fund
11) Trust & Agency Funds
12) Library Fund
13) Special Revenue Funds
14) Pension Fund
15) Other Post-Employment Benefits Fund (OPEB)
16) Grants Fund
17) The Middlebridge Recreation Fund
18) Streets Improvement Project Fund

19) Special Revenue Fund

The Special Revenue Fund includes budgets for the following programs and operations:

1) Galilee Landing Fund
2) Keeney Bungalow
3) The Towers
4) Sunset Farm
5) Recycling Program

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 Four Enterprise Funds - Water, Wastewater, Middlebridge Recreation and the Beach, the Library and Kinney Bungalow, Sunset Farm, Galilee Landing, The Towers, Recycling, 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, Middlebridge Recreation and Beach operations. *Internal Service Funds* are an accounting devise 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, Middlebridge Recreation 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. The Other Post-Employment Benefits Trust Fund (OPEB) was created by vote of the Town Council on August 1, 2011.

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 runs 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.

In addition to the capital budget, the Town prepares a 6-Year budget for Major Maintenance and Non-capitalization projects and 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 2013-14 GENERAL FUND BUDGET

REVENUES	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
CURRENT PROPERTY TAXES	43,769,202	44,493,185	44,118,433	44,518,433	45,084,630	566,197	1.27%	84.81%
PRIOR YEAR TAXES	568,480	188,960	601,000	221,411	225,000	3,589	1.62%	0.42%
TOTAL PROPERTY TAXES	44,337,682	44,682,145	44,719,433	44,739,844	45,309,630	569,786	1.27%	85.23%
INVESTMENT & INTERST INC	388,682	312,583	305,000	305,000	315,000	10,000	3.28%	0.59%
INTERGOVERNMENTAL	1,680,325	1,678,052	1,625,293	1,830,575	1,899,466	68,891	3.76%	3.57%
PILOT PAYMENTS	318,081	345,072	354,342	356,876	369,835	12,959	3.63%	0.70%
INTERFUND REVENUES	656,167	656,167	700,491	700,491	700,491	0	0.00%	1.32%
TOTAL INTERFUND	974,248	1,001,239	1,054,833	1,057,367	1,070,326	12,959	1.23%	2.01%
LICENSES & PERMITS	462,262	472,237	488,275	530,145	530,145	0	0.00%	1.00%
FINES & FORFEITURES	343,979	297,059	325,800	275,800	275,800	0	0.00%	0.52%
DEPT & MISC REVENUES	1,933,235	2,081,067	1,612,198	1,732,791	1,685,876	-46,915	-2.71%	3.17%
PARKS & REC	118,704	154,150	153,075	153,713	153,715	2	0.00%	0.29%
FUND BALANCE	0	728,256	80,000	1,767,558	1,920,000	152,442	8.62%	3.61%
TOTAL REVENUES	**50,239,117**	**51,406,788**	**50,363,907**	**52,392,793**	**53,159,958**	**767,165**	**1.46%**	**100.00%**

EXPENDITURES	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
ADMIN & FINANCE	2,408,744	2,983,336	2,581,202	2,670,826	2,645,291	-25,535	-0.96%	4.98%
PUBLIC SAFETY	10,382,086	10,623,989	10,977,316	11,497,805	11,376,169	-121,636	-1.06%	21.40%
PUBLIC WORKS	2,397,816	2,315,165	2,709,580	2,615,041	2,727,582	112,541	4.30%	5.13%
DEVELOP & PLANNING	726,037	667,633	757,258	755,036	762,042	7,006	0.93%	1.43%
BDS & COMMISSIONS	27,254	27,225	35,650	31,947	33,308	1,361	4.26%	0.06%
PARKS & REC	1,208,062	1,334,713	1,367,900	1,396,323	1,423,582	27,259	1.95%	2.68%
TOTAL OPER DEPTS	17,149,999	17,952,061	18,428,906	18,966,978	18,967,974	995	0.01%	35.68%
NON-DEPARTMENTAL	339,317	331,736	273,209	207,599	205,804	-1,795	-0.86%	0.39%
TRANSFERS	5,843,175	7,062,765	6,951,267	8,607,299	9,345,765	738,466	8.58%	17.58%
TOTAL	23,332,491	25,346,562	25,653,382	27,781,876	28,519,543	737,666	2.66%	53.65%
EDUCATION	24,277,345	24,277,345	24,277,345	24,277,345	24,340,415	63,070	0.26%	45.79%
CONTINGENCY	0	0	433,180	0	300,000	300,000	100.00%	0.56%
TOTAL GENERAL FUND	**47,609,836**	**49,623,907**	**50,363,907**	**52,059,221**	**53,159,958**	**1,100,737**	**2.11%**	**100.00%**
EXCESS REVENUES/EXP	2,629,281	1,782,881	0	333,572	0			

Town of Narragansett
FY 2013 - 2014 ADOPTED REVENUES

	Description	2011 ACTUAL	2012 ACTUAL	BUDGET 2012-13	YEAR END PROJCTED	ADOPTED 2013-14	INCREASE/ DECREASE	PERCENT CHANGE	PERCENT OF TOTL
GENERAL PROPERTY TAXES									
01.999.9001	Current Year Collections	43,769,202	44,493,185	44,118,433	44,518,433	45,084,630	566,197	1.27%	84.81%
01.999.9002	Prior Year Collections	568,480	188,960	601,000	221,411	225,000	3,589	1.6%	0.42%
	TOTAL TAX COLLECTIONS	44,337,682	44,682,145	44,719,433	44,739,844	45,309,630	569,786	1.27%	85.23%
INVESTMENT & INTEREST INCOME									
01.999.9003	Interest on Delinquent Taxes	242,018	205,350	195,000	195,000	205,000	10,000	5.1%	0.39%
01.999.9033	Earnings from Investments	146,664	107,233	110,000	110,000	110,000	0	0.0%	0.21%
	TOTAL INVEST & INT INC	388,682	312,583	305,000	305,000	315,000	10,000	3.3%	0.59%
INTERGOVERNMENTAL									
01.999.9005	State-Share of Recycling Rev	5,822	0	0	0	0	0	0.0%	0.00%
01.999.9006	Motor Vehicle Phase-Out	93,753	95,050	93,754	95,050	95,050	0	0.0%	0.18%
01.999.9007	Storm Damage	51,251	107,971	0	188,311	45,000	-143,311	-76.1%	0.08%
	Municipal Incentive Aid Prog	0	0	0	0	151,353	151,353	100.0%	0.28%
01.999.9007	Police Overtime Grants	14,359	6,303	12,000	4,465	4,465	0	0.0%	0.01%
01.999.9012	Fed PILOT/ Revenue Sharinc	58,775	64,639	35,000	64,640	64,640	0	0.0%	0.12%
01.999.9013	Share of Beach Parking Fees	258,588	159,635	258,500	197,651	258,500	60,849	30.8%	0.49%
01.999.9014	Share of Telephone Tax	178,600	190,972	159,103	190,972	190,972	0	0.0%	0.36%
01.999.9015	Share of Hotel Tax	76,780	81,577	111,446	86,446	86,446	0	0.0%	0.16%
01.999.9016	Share of Meal Tax	455,393	485,570	468,500	516,050	516,050	0	0.0%	0.97%
01.999.9017	School Building Grants	487,004	486,335	486,990	486,990	486,990	0	0.0%	0.92%
	TOTAL STATE AID	1,680,325	1,678,052	1,625,293	1,830,575	1,899,466	68,891	3.8%	3.57%
PILOT PAYMENTS									
01.999.9025	Beach Fund	159,956	187,118	191,796	191,796	199,468	7,672	4.0%	0.38%
01.999.9026	Housing Authority	1,310	0	1,310	2,775	1,590	-1,185	0.0%	0.00%
01.999.9028	Water Fund	28,461	29,600	29,173	29,600	30,784	1,184	4.0%	0.06%
01.999.9029	Wastewater Fund	128,354	128,354	131,563	132,205	137,493	5,288	4.0%	0.26%
01.999.9030	Charter School	0	0	500	500	500	0	0.0%	0.00%
	TOTAL PILOT PAYMENTS	318,081	345,072	354,342	356,876	369,835	12,959	3.6%	0.70%
INTERFUND REVENUES									
01.999.9051	Water Fund: Admin Assessme	135,038	135,038	139,089	139,089	139,089	0	0.0%	0.26%
01.999.9052	Wastewater Fund: Admin Ass	415,592	415,592	428,060	428,060	428,060	0	0.0%	0.81%
01.999.9053	Beach Fund: Admin Assessm	105,537	105,537	133,342	133,342	133,342	0	0.0%	0.25%
	TOTAL INTERFUND PAYMEI	656,167	656,167	700,491	700,491	700,491	0	0.0%	1.32%
	TOTAL PILOT & INTERFUNE	974,248	1,001,239	1,054,833	1,057,367	1,070,326	12,959	1.2%	2.01%
LICENSES AND PERMITS									
01.999.9023	Inspect Services-Building Pern	249,172	250,365	260,500	299,835	299,835	0	0.0%	0.56%
01.999.9024	Har Master: Rental of Mooring	58,843	58,889	65,500	65,500	65,500	0	0.0%	0.12%
01.999.9027	Plan Board: Variance & Excep	8,909	11,273	12,500	12,500	12,500	0	0.0%	0.02%
01.999.9043	Fire: Fire Alarm Inspection Fe	6,792	7,980	5,125	7,660	7,660	0	0.0%	0.01%
01.999.9046	Public Works: Road Open Per	1,050	400	1,550	1,550	1,550	0	0.0%	0.00%
01.999.9047	Police: VIN Inspection Fees	1,391	2,270	3,100	3,100	3,100	0	0.0%	0.01%
01.999.9831	Inspect Ser-Rental Registratio	136,105	141,060	140,000	140,000	140,000	0	0.0%	0.26%
							0		
	TOTAL LICENSES & PERMIT	462,262	472,237	488,275	530,145	530,145	0	0.0%	1.00%

		2011 ACTUAL	2012 ACTUAL	BUDGET 2012-13	YEAR END PROJCTED	ADOPTED 2013-14	INCREASE/ DECREASE	PERCENT CHANGE	PERCENT OF TOTL
FINES & FORFEITURES									
01.999.9021	Police: Fees & Fines	10,478	11,445	10,300	10,300	10,300	0	0.0%	0.02%
01.999.9071	Municipal Court: Fines & Fees	333,501	285,614	315,500	265,500	265,500	0	0.0%	0.50%
	TOTAL FINES & FORFEITURES	343,979	297,059	325,800	275,800	275,800	0	0.0%	0.52%
MISCELLANEOUS REVENUES									
01.999.9022	Police: Finger Print Receipts	1,120	2,170	2,100	2,450	2,450	0	0.0%	0.00%
01.999.9030	Town Clerk: General Receipts	602,528	647,931	595,000	718,100	718,100	0	0.0%	1.35%
01.999.9031	Town Clerk: Alcohol Beverage	34,353	33,977	35,000	35,000	35,000	0	0.0%	0.07%
01.999.9038	Police-Special Overtime Reim	6,541	10,376	11,320	23,800	23,800	0	0.0%	0.04%
01.999.9039	Police: Special Detail Receipts	248,398	67,848	125,500	172,544	98,000	-74,544	-43.2%	0.18%
01.999.9041	Cellular Tower Rents	215,657	222,348	188,154	234,546	234,546	0	0.0%	0.44%
01.999.9050	Other or Miscellaneous Recei	37,122	48,356	41,000	55,400	41,000	-14,400	-26.0%	0.08%
01.999.9067	Fire: Emergency Medical Serv	331,364	384,913	410,700	404,627	424,300	19,673	4.9%	0.80%
01.999.9068	Retained Claims	0	8,220	8,000	8,000	8,000	0	0.0%	0.02%
01.999.9070	Federal Forfeiture Funds	0	0	0	0	0	0	0.0%	0.00%
01.999.9072	Fire: Miscellaneous Receipts	4,058	4,791	6,180	6,180	6,180	0	0.0%	0.01%
01.999.9073	Fire-Special Overtime Reimb	0	0	0	0	0	0	0.0%	0.00%
01.999.9074	Sale of Surplus Property	18,500	0	5,000	5,000	5,000	0	0.0%	0.01%
01.999.9077	Police: Miscellaneous Receipt	7,758	1,056	6,550	6,550	6,550	0	0.0%	0.01%
01.999.9078	Police-Beach & Parking Patrol	0	0	0	0	0	0	0.0%	0.00%
01.999.9098	West Bay Hlth: Withdraw Surp	400,000	100,000	100,000	0	25,000	25,000	100.0%	0.05%
01.999.9099	West Bay-Dividend Distrib	0	45,644	45,644	27,644	25,000	-2,644	0.0%	0.05%
01.999.9113	Return of Dental Ins. Premium	11,586	10,366	11,500	11,500	11,500	0	0.0%	0.02%
01.999.9507	Concessions	0	976	1,050	1,950	1,950	0	0.0%	0.00%
01.999.9797	From Galilee Landing Fund	0	475,000	0	0	0	0	0.0%	0.00%
01.999.9846	Fire Marshal's Plan Reviews	14,250	17,095	19,500	19,500	19,500	0	0.0%	0.04%
	TOTAL MISC. RECEIPTS	1,933,235	2,081,067	1,612,198	1,732,791	1,685,876	-46,915	-2.7%	#DIV/0!
PARKS & RECREATION RECEIPTS									
01.999.9019	Community Center Rents	8,793	6,977	8,200	8,200	8,200	0	0.0%	0.02%
01.999.9032	General Receipts	9,158	13,627	21,250	21,250	21,250	0	0.0%	0.04%
01.999.9102	Misc Reimbursements	0	0	0	638	640	2	0.3%	0.00%
01.999.9103	Basketball Receipts	38,278	38,840	44,075	44,075	44,075	0	0.0%	0.08%
01.999.9108	Workshop Receipts	14,135	25,401	15,500	15,500	15,500	0	0.0%	0.03%
01.999.9110	Soccer Receipts	1,330	470	2,050	2,050	2,050	0	0.0%	0.00%
01.999.9816	The Camp	47,010	68,835	62,000	62,000	62,000	0	0.0%	0.12%
	TOTAL PARKS & REC	118,704	154,150	153,075	153,713	153,715	2	0.0%	0.29%
OTHER FINANCING SOURCES									
01.999.9000	Fund Balance Approp	0	728,256	80,000	1,767,558	1,920,000	152,442	8.6%	3.61%
	TOTAL OTHR FINC SOURCE	0	728,256	80,000	1,767,558	1,920,000	152,442	100.0%	3.61%
	TOTAL GENERAL FUND RE	**50,239,117**	**51,406,788**	**50,363,907**	**52,392,793**	**53,159,958**	**767,165**	**1.5%**	

TOWN OF NARRAGANSETT

GENERAL FUND EXPENDITURE DETAIL

SUMMARY ADMINISTRATION AND FINANCE

	ACTUAL 2009-10	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
TOWN COUNCIL	71,628	43,966	37,776	49,976	41,330	-8,646	-17.3%	0.08%
TOWN SOLICITOR	94,072	98,836	100,749	100,838	100,903	65	0.1%	0.19%
MUNCIPAL COURT	149,193	187,948	204,842	194,310	198,350	4,040	2.1%	0.37%
BOARD OF CANVASSERS	93,563	99,705	129,811	102,651	91,667	-10,984	-10.7%	0.17%
TOWN MANAGER	229,337	276,912	242,865	321,798	255,173	-66,625	-20.7%	0.48%
HUMAN RESOURCES	80,604	99,509	107,655	101,935	117,581	15,646	15.3%	0.22%
FINANCE & PURCHASING	252,527	276,843	287,155	310,314	305,264	-5,050	-1.6%	0.57%
ACCOUNTING	360,385	386,609	372,509	375,193	381,850	6,657	1.8%	0.72%
TAX COLLECTIONS	241,445	225,773	237,887	248,763	254,605	5,842	2.3%	0.48%
TAX ASSESSING	231,792	656,996	246,236	252,702	258,961	6,259	2.5%	0.49%
INFORMATION TECHNOLOGY	342,473	327,912	303,950	282,925	300,719	17,794	6.3%	0.57%
TOTAL-FINANCE DEPARTMENT	1,428,622	1,874,133	1,447,737	1,469,897	1,501,398	31,502	**2.1%**	2.82%
TOWN CLERK	261,725	302,327	309,767	329,421	338,887	9,466	2.9%	0.64%
TOTAL - ADMIN & FINANCE	2,408,744	2,983,336	2,581,202	2,670,826	2,645,291	-25,535	-1.0%	4.98%

SUMMARY PUBLIC SAFETY

	ACTUAL 2009-10	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
POLICE-ADMINISTRATION	4,965,836	895,827	1,065,608	1,343,257	1,147,746	-195,511	-14.6%	2.16%
UNIFORMED PATROL	0	3,709,449	3,776,271	3,758,206	3,764,505	6,299	0.2%	7.08%
INVESTIGATIONS	0	713,652	745,428	767,454	836,584	69,130	9.0%	1.57%
ANIMAL CONTROL	134,467	162,844	179,666	212,444	188,918	-23,526	-11.1%	0.36%
HARBOR MASTER	35,781	38,842	44,113	44,379	44,634	255	0.6%	0.08%
DISPATCHING	808,949	781,028	817,038	819,382	832,049	12,667	1.5%	1.57%
TOTAL POLICE DEPARTMENT	5,945,033	6,301,642	6,628,124	6,945,122	6,814,435	-130,687	**-1.9%**	12.82%
FIRE-ADMINISTRATION	4,432,365	283,533	370,519	436,321	375,705	-60,616	-13.9%	0.71%
FIRE OPERATIONS	0	3,902,595	3,839,338	3,968,558	4,033,325	64,767	1.6%	7.59%
FIRE PREVENTION	0	123,882	129,050	137,239	142,420	5,181	3.8%	0.27%
TOTAL FIRE DEPARTMENT	4,432,365	4,310,010	4,338,907	4,542,118	4,551,449	9,331	**0.2%**	8.56%
EMERGENCY MANAGEMENT	4,688	12,337	10,285	10,565	10,285	-280	-2.7%	0.02%
TOTAL PUBLIC SAFETY	10,382,086	10,623,989	10,977,316	11,497,805	11,376,169	-121,636	-1.1%	21.40%

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
SUMMARY PUBLIC WORKS AND ENGINEERING								
ADMINISTRATION	303,322	318,691	325,422	339,057	332,018	-7,039	-2.1%	0.62%
FACILITIES MAINTENANCE	198,089	196,546	211,413	210,910	222,860	11,950	5.7%	0.42%
HIGHWAY MAINTENANCE	1,668,936	1,608,770	1,936,814	1,850,999	1,925,560	74,561	4.0%	3.62%
TOTAL PUBLIC WORKS	2,170,347	2,124,007	2,473,649	2,400,966	2,480,438	79,472	**3.3%**	4.67%
ENGINEERING	227,469	191,158	235,931	214,075	247,144	33,068	15.4%	0.46%
TOTAL PUB WKS & ENGINEER	2,397,816	2,315,165	2,709,580	2,615,041	2,727,582	112,540	4.3%	5.13%
SUMMARY DEVELOPMENT AND PLANNING								
COMMUNITY DEVELOPMENT	374,534	293,749	368,542	343,339	355,926	12,587	3.7%	0.67%
INSPECTIONAL SERVICES	351,503	373,884	388,716	411,697	406,117	-5,580	-1.4%	0.76%
TOTAL DEVELOP & PLANNING	726,037	667,633	757,258	755,036	762,042	7,006	0.9%	1.43%
SUMMARY BOARDS AND COMMISSIONS								
CONSERVATION	333	1,294	1,595	811	916	105	12.9%	0.00%
ZONING BD OF APPEALS	9,875	9,014	11,191	10,988	11,130	142	1.3%	0.02%
CONSERVATION COMM	354	237	768	520	522	2	0.3%	0.00%
PLANNING BOARD	3,406	2,012	5,973	4,546	5,652	1,106	24.3%	0.01%
PENSION BOARD	13,257	14,668	16,123	15,082	15,088	6	0.0%	0.03%
TREE BOARD	29	0	0	0	0	0	0.0%	0.00%
TOTAL-BDS AND COMMSIONS	27,254	27,225	35,650	31,947	33,308	1,361	4.3%	0.06%
SUMMARY PARKS AND RECREATION								
ADMINISTRATION	135,802	163,223	211,648	213,583	220,504	6,921	0	0.41%
PARKS MAINTENANCE	611,522	687,683	743,003	748,079	760,280	12,201	1.6%	1.43%
RECREATION PROGRAMS	460,738	483,807	413,249	434,661	442,799	8,138	1.9%	0.83%
TOTAL PARKS & RECREATION	**1,208,062**	**1,334,713**	**1,367,900**	**1,396,323**	**1,423,582**	**27,259**	**2.0%**	2.68%
TOTL OPERATING DEPRTMNTS	17,149,999	17,952,061	18,428,906	18,966,978	18,967,974	996	0.0%	35.68%
NON-DEPARTMENTAL	339,317	331,736	273,209	207,599	205,804	-1,795	-0.9%	0.39%
TRANSFERS TO OTHER FUNDS	6,196,368	7,062,765	6,951,267	8,607,299	9,345,765	738,466	8.6%	17.58%
EDUCATION	24,277,345	24,277,345	24,277,345	24,277,345	24,340,415	63,070	0.3%	45.79%
CONTINGENCY	0	0	433,180	0	300,000	300,000	0.3%	0.56%
TOTAL BUDGET	47,963,029	49,623,907	50,363,907	52,059,221	53,159,958	1,100,737	2.1%	

	ACTUAL	ACTUAL	BUDGET	YEAR END PROJECTED	ADOPTED	VARIANCE TO PROJ'D	PERCENT VARIANCE	PERCENT OF TOTAL
GENERAL FUND SUMMARY - BY OBJECTS OF EXPENDITURE								
Regular Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Part time Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Seasonal Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Overtime Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Longevity	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Holiday Pay	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Private Duty Pay	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Shift Differential	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Certified Employee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pension Contributions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vehicle Allowance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Social Security	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medicare Soc Security	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unemployment Comp	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Oth Post Employ Ben	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Dental Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Health Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Life Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Workers Comp	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Fringe Benefits	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL PERSONNEL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
OPERATING EXPENSE	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EQUIPMENT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL OPER DEPTS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NON DEPT EXPEN	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TRANSFERS								
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cap Projects Gen Fun	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cap Projects [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cap Projects Library	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Safety Complex	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Spec Pension Catch up	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Spec Schools Pension	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
OPEB Sinking Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special OPEB Contrib	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Debt Service Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Library Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Beach Enterprise Fun	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Street Improvement F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special Grants	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL TRANSFERS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EDUCATION	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CONTINGENCY FUND	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL GENL FUND	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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GENERAL FUND EXPENDITURE DETAIL

TOWN OF NARRAGANSETT

GENERAL FUND EXPENDITURE DETAIL

SUMMARY ADMINISTRATION AND FINANCE

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SUMMARY PUBLIC SAFETY

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TREE BOARD	29	0	0	0	0	0	0.0%	0.00%
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TOTL OPERATING DEPRTMNTS	**17,149,999**	**17,952,061**	**18,428,906**	**18,966,978**	**18,967,974**	**996**	**0.0%**	**35.68%**
NON-DEPARTMENTAL	339,317	331,736	273,209	207,599	205,804	-1,795	-0.9%	0.39%
TRANSFERS TO OTHER FUNDS	5,843,175	7,062,765	6,951,267	8,607,299	9,345,765	738,466	8.6%	17.58%
EDUCATION	24,277,345	24,277,345	24,277,345	24,277,345	24,340,415	63,070	0.3%	45.79%
CONTINGENCY	0	0	433,180	0	300,000	300,000	0.3%	0.56%
TOTAL BUDGET	**47,609,836**	**49,623,907**	**50,363,907**	**52,059,221**	**53,159,958**	**1,100,737**	**2.1%**	

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PROJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
GENERAL FUND SUMMARY - BY OBJECTS OF EXPENDITURE								
Regular Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Part-time Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Seasonal Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Overtime Wages	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Longevity	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Holiday Pay	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Shift Differential	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contract Employee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pension Contributions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vehicle Allowance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Social Security	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medicare Soc Security	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unemployment Comp	[illegible]	[illegible]	0	[illegible]	0	[illegible]	[illegible]	[illegible]
[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Dental Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Health Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Life Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Workers Comp	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Fringe Benefits	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL PERSONNEL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
OPERATING EXPENS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EQUIPMENT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL OPER DEPTS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NON DEPT EXPEN	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TRANSFERS								
[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	0	0	0	0	0	#DIV/0!	0.00%
Cap Projects Library	[illegible]	0	0	0	0	0	[illegible]	0.00%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Street Improvement F	0	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0	0	[illegible]	[illegible]	[illegible]	[illegible]
Special Grants	0	0	0	[illegible]	0	[illegible]	[illegible]	[illegible]
OPEB Sinking Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0	[illegible]	[illegible]
Special OPEB Contrib	0	[illegible]	[illegible]	[illegible]	[illegible]	0	[illegible]	[illegible]
Debt Service Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	0	0	0	0	#DIV/0!	0.00%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	0	0	0	0	#DIV/0!	0.00%
Public Safety Complex	0	0	0	0	[illegible]	[illegible]	#DIV/0!	[illegible]
[illegible]	0	0	0	[illegible]	0	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Land Conservancy	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0	[illegible]	[illegible]
Library Fund	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0	0	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL TRANSFERS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EDUCATION	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CONTINGENCY FUND	0	0	[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL GENL FUND	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

DETAIL OF EXPENDITURES		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
TOWN COUNCIL 01-100								
0102	Council Stipend	16,115	16,213	18,540	18,540	17,280	-1,260	-6.80%
0111	Social Security	999	1,005	1,020	1,020	1,071	51	5.00%
0112	Medicare	234	235	239	239	251	12	5.02%
0122	Dental Insurance	448	406	450	376	0	-376	-100.00%
0123	Health Insurance	6,312	6,656	6,500	6,960	0	-6,960	-100.00%
0124	Life Insurance	115	115	135	130	0	-130	-100.00%
0125	Workers Compensatio	133	73	80	84	92	8	10.00%
	Total Personal Service	24,356	24,703	26,964	27,349	18,694	-8,655	-31.65%
0201	Professional Services	2,100	0	1,125	1,125	1,125	0	0.00%
0203	Legal Services	31,076	10,962	0	11,500	11,500	0	0.00%
0220	General Insurance	1,424	1,700	1,822	2,037	2,196	159	7.80%
0305	Office Supplies	386	88	500	650	500	-150	-23.08%
0308	Advertising & Promotic	0	0	50	0	0	0	#DIV/0!
0310	Dues League-City/Tow	6,513	6,513	7,315	7,315	7,315	0	0.00%
0311	Business Travel	168	0	0	0	0	0	0.00%
	Total Operating Expen	41,667	19,263	10,812	22,627	22,636	9	0.04%
	Equipment	5,605	0	0	0	0	0	0.00%
	TOTAL-TOWN COUN(	71,628	43,966	37,776	49,976	41,330	-8,646	-17.30%
TOWN SOLICITOR 01-110								
0201	Professional Services	93,486	98,137	100,000	100,000	100,000	0	0.00%
0203	Arbitration Counsel	0	0	0	0	0	0	0.00%
0220	General Insurance	586	699	749	838	903	65	7.80%
	TOTAL-TWN SOLICIT	94,072	98,836	100,749	100,838	100,903	65	0.06%

MUNICIPAL COURT 01-115		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
0101	Regular Wages	66,665	73,314	74,500	74,889	75,982	1,093	1.46%
0102	Part-time Wages	5,530	18,270	20,800	20,800	20,800	0	0.00%
0104	Overtime Wages	4,991	3,112	4,700	4,550	4,700	150	3.30%
0105	Longevity	1,172	1,570	1,606	1,606	1,634	28	1.74%
0106	Waive Med Ins-Un Sic	2,710	2,833	2,750	2,889	2,750	-139	-4.81%
0110	Pension Contributions	9,074	11,929	12,177	12,181	12,419	238	1.95%
0111	Social Security	5,318	6,169	6,470	6,227	6,564	337	5.41%
0112	Medicare	1,244	1,446	1,513	1,456	1,535	79	5.43%
0115	Unemployment Comp	0	0	0	0	0	0	0.00%
0119	Post Employ Benefits	0	4,398	4,470	4,493	4,559	66	1.47%
0122	Dental Insurance	1,761	1,822	1,789	1,128	752	-376	-33.33%
0123	Health Insurance	23,015	33,000	32,375	28,642	30,933	2,291	8.00%
0124	Life Insurance	258	471	462	462	462	0	0.00%
0125	Workers Comp	575	417	459	483	531	48	10.00%
0190	Court Security- Police	4,791	4,584	6,000	6,000	6,000	0	0.00%
	Total Personal Service	127,104	163,335	170,071	165,806	169,621	3,815	2.30%
0201	Park Ticket Collect Fe	0	2,098	5,000	3,500	5,000	1,500	42.86%
0202	Witness Fees	0	0	50	50	50	0	0.00%
0203	Legal Services	5,706	1,536	5,500	2,000	5,500	3,500	175.00%
0211	State Fee-Issue Ticket	4,492	6,060	5,000	5,000	5,000	0	0.00%
0217	Telephone	1,383	1,409	1,300	1,300	1,300	0	0.00%
0220	General Insurance	549	656	703	786	847	61	7.80%
0302	Postage/Mailing	700	346	1,000	650	650	0	0.00%
0303	Printing & Binding	569	913	3,000	2,000	2,000	0	0.00%
0304	Copier	400	525	0	0	0	0	0.00%
0305	Office Supplies	144	504	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	4,884	5,068	5,068	5,212	144	2.84%
0312	Publictions/Susciptions	57	59	50	50	70	20	40.00%
0320	Upgrade Court Softwai	0	4,000	5,000	5,000	0	-5,000	0.00%
	Total Operating Expen	18,455	22,990	32,771	26,504	26,729	225	0.85%
0607	Office Equipment	3,634	1,623	2,000	2,000	2,000	0	0.00%
TOTAL MUNICIPAL COURT		149,193	187,948	204,842	194,310	198,350	4,040	2.08%

BOARD OF CANVASSERS 01-120								
0101	Regular Wages	38,376	40,886	41,706	41,551	42,382	831	2.00%
0102	Part-time Payroll	1,908	1,855	2,000	1,590	3,272	1,682	105.79%
0104	Overtime	1,114	526	2,500	1,635	2,500	865	52.91%
0105	Longevity	3,763	4,026	4,155	4,299	4,477	178	4.14%
0110	Pension	7,047	7,186	7,338	7,346	7,497	151	2.06%
0111	Social Security	2,807	2,693	3,122	3,130	3,263	133	4.25%
0112	Medicare	657	630	730	732	763	31	4.26%
0119	Post Employ Contribut	0	2,453	2,502	2,493	2,543	50	2.00%
0122	Dental	1,136	980	964	882	882	0	0.00%
0123	Health	14,854	14,683	14,407	15,123	16,333	1,210	8.00%
0124	Life	236	235	231	231	231	0	0.00%
0125	Workers Comp	196	417	240	252	277	25	10.00%
0190	Election Workers	15,933	2,360	34,110	13,195	0	-13,195	-100.00%
	Total Personal Service	88,027	78,930	114,005	92,459	84,421	-8,038	-8.69%
0201	Prof Serv-Redistricting	0	17,012	0	0	0	0	0.00%
0209	Rentals/Leases	148	0	1,226	244	0	-244	-100.00%
0220	General Insurance	509	607	651	728	765	37	5.08%
0302	Postage/Mailing	1,695	1,283	7,264	4,661	2,000	-2,661	-57.09%
0303	Printing/Binding	723	528	1,205	605	961	356	58.84%
0305	Office Supplies & Mate	1,145	766	1,210	1,210	1,210	0	0.00%
0308	Advertising/Promos	219	143	600	600	600	0	0.00%
0310	Meeting Expense	0	0	50	50	50	0	0.00%
0313	Mileage Reimbursmnt	0	251	400	400	400	0	0.00%
0410	Wker-Food Allowance	1,097	185	2,640	1,134	0	-1,134	-100.00%
0505	Office Equip Maint/Rep	0	0	60	60	60	0	0.00%
	Total Operating Expen	5,536	20,775	15,306	9,692	6,046	-3,646	-37.62%
0607	Office Equipment	0	0	500	500	1,200	700	140.00%
	TOTAL-BD CANVASS	93,563	99,705	129,811	102,651	91,667	-10,984	-10.70%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
OFFICE OF THE TOWN MANAGER								
	ADMINISTRATION 01-200							
0101	Regular Wages	146,584	153,368	150,474	173,651	165,300	-8,351	-4.81%
0103	Temporary Wages	0	36,130	0	47,262	0	-47,262	-100.00%
0105	Longevity	0	0	0	0	0	0	0.00%
0106	Waive Med Ins-Un Sic	7,819	3,922	0	0	0	0	0.00%
0110	Pension Contributions	18,504	19,220	24,076	27,784	26,448	-1,336	-4.81%
0111	Social Security	10,480	12,042	9,329	13,697	10,249	-3,448	-25.18%
0112	Medicare	2,451	2,979	2,183	3,203	2,397	-806	-25.17%
0117	Vehicle Allowance	4,152	4,363	4,200	4,650	4,200	-450	-9.68%
0119	Post Employ Benefits	0	9,071	9,028	9,028	9,918	890	9.86%
0122	Dental Insurance	958	1,078	1,043	1,300	959	-341	-26.23%
0123	Health Insurance	17,213	21,124	20,418	21,477	15,123	-6,354	-29.59%
0124	Life Insurance	473	475	462	462	462	0	0.00%
0125	Workers Comp	753	699	769	809	693	-116	-14.34%
	Total Personal Service	209,387	264,471	221,982	303,323	235,748	-67,575	-22.28%
0201	Professional Services	1,000	995	3,500	0	3,500	3,500	100.00%
0217	Telephone	3,298	2,711	2,700	2,700	2,700	0	0.00%
0220	General Insurance	4,042	2,909	3,118	3,485	3,660	175	5.02%
0302	Postage/Mailing	844	752	1,200	1,200	1,200	0	0.00%
0304	Printing/Binding & Cop	760	764	1,100	1,100	1,100	0	0.00%
0305	Office Supplies	1,672	1,711	1,700	1,700	1,700	0	0.00%
0308	Advertising & Promotic	840	41	325	1,950	325	-1,625	0.00%
0310	Meeting Expense	146	321	1,200	300	1,200	900	300.00%
0311	Licenses/Dues	2,764	1,365	1,365	1,365	1,365	0	0.00%
0312	Publictions/Susciption:	75	491	525	525	525	0	0.00%
0313	Mileage Reimbursmnt	0	88	0	0	0	0	0.00%
0505	Equip Maint & Repair	142	146	150	150	150	0	0.00%
	Total Operating Expen	15,583	12,294	16,883	14,475	17,425	2,950	20.38%
0607	Office Equipment	4,367	147	4,000	4,000	2,000	-2,000	-50.00%
	TOTAL-TOWN MANA(	229,337	276,912	242,865	321,798	255,173	-66,625	-20.70%
	HUMAN RESOURCES 01-215							
0101	Regular Wages	45,497	52,616	52,416	44,683	53,650	8,967	20.1%
0102	Police Surgeon	0	0	0	0	1,260	1,260	0.0%
0106	Waive Med Ins-Un Sic	7,819	7,287	6,500	14,558	0	-14,558	-100.0%
0110	Pension Contributions	8,677	8,419	8,387	7,149	8,584	1,435	20.1%
0111	Social Security	3,835	3,709	3,653	3,673	3,404	-269	-7.3%
0112	Medicare	897	868	853	859	796	-63	-7.3%
0119	Post Employ Benefits	0	3,157	3,145	3,145	3,219	74	2.4%
0122	Dental Insurance	1,095	472	0	0	1,261	1,261	100.0%
0123	Health Insurance	0	0	0	0	16,362	16,362	100.0%
0124	Life Insurance	236	235	231	231	361	130	56.3%
0125	Workers Comp	0	246	271	285	314	29	10.0%
	Total Personal Service	68,056	77,009	75,456	74,583	89,211	14,628	19.6%
0201	Professional Services	5,150	5,178	5,430	8,500	5,430	-3,070	-36.1%
0217	Telephone Service	1,089	1,148	1,300	1,300	1,300	0	0.0%
0220	General Insurance	0	1,916	2,054	2,296	2,475	179	7.8%
0302	Postage/Mailing	500	264	800	800	800	0	0.0%
0304	Copier	307	193	500	500	500	0	0.0%
0305	Office Supplies	450	655	800	800	800	0	0.0%
0306	Employee Recruitmen	3,047	5,250	4,000	4,000	4,000	0	0.0%
0307	Employee Recognition	0	0	0	0	4,500	4,500	100.0%
0311	Licenses & Dues	1,394	415	415	425	415	-10	-2.4%
0312	Publictions/Subsciptio	0	0	150	339	150	-189	-55.8%
0313	Mileage Reimburseme	327	267	500	500	500	0	0.0%
0315	Good Health Benefit	0	6,998	13,000	5,000	5,000	0	0.0%
0315	Safety & Wellness	0	0	2,000	1,600	2,000	400	25.0%
	Total Operating Expen	12,264	22,284	30,949	26,060	27,870	1,810	6.9%
0607	Office Equipment	284	216	1,250	1,292	500	-792	-61.3%
	TOTAL-HUM RESOUF	80,604	99,509	107,655	101,935	117,581	15,646	15.3%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
FINANCE & PURCHASING 01-310								
0101	Regular Wages	167,277	183,227	185,113	184,405	186,316	1,911	1.0%
0104	Overtime	0	0	0	0	0	0	0.0%
0105	Longevity	3,416	3,671	3,654	3,933	4,176	243	6.2%
0106	Waive Med Ins-Un Sic	16,968	21,214	21,600	25,492	15,500	-9,992	-39.2%
0110	Pension	24,189	30,035	30,203	30,123	30,479	356	1.2%
0111	Social Security	14,498	13,630	13,043	13,253	12,772	-481	-3.6%
0112	Medicare	3,391	3,227	3,050	3,100	2,987	-113	-3.6%
0113	Unemployment Comp	7,431	0	0	0	0	0	0.0%
0119	Post Employ Contribut	0	10,992	11,106	11,064	11,179	115	1.0%
0122	Dental	84	0	0	882	882	0	0.0%
0123	Health	1,121	0	0	21,213	22,910	1,697	8.0%
0124	Life	531	706	693	693	693	0	0.0%
0125	Workers Comp	922	831	914	961	1,057	96	10.0%
	Total Personal Service	239,828	267,533	269,376	295,119	288,950	-6,169	-2.1%
0201	Professional Services	1,016	0	1,500	0	0	0	0.0%
0217	Telephone	1,838	1,850	2,100	2,100	2,100	0	0.0%
0220	General Insurance	3,658	4,367	4,804	5,370	5,789	419	7.8%
0302	Postage/Mailing	0	0	0	0	0	0	0.0%
0303	Printing/Binding	1,846	1,203	3,500	1,850	1,850	0	0.0%
0305	Office Supplies & Mate	984	1,003	1,500	1,500	1,500	0	0.0%
0308	Advertising/Promos	82	72	100	100	100	0	0.0%
0310	Meeting Expense	75	76	1,400	1,400	1,400	0	0.0%
0311	Licenses & Dues	240	190	1,000	1,000	1,000	0	0.0%
0312	Publications/Suscriptic	45	84	400	400	400	0	0.0%
0313	Mileage Reimburseme	1,131	285	975	975	975	0	0.0%
0315	Professional Developn	0	0	0	0	0	0	0.0%
	Total Operating Expen	10,915	9,130	17,279	14,695	15,114	419	2.9%
0607	Office Equipment	1,784	180	500	500	1,200	700	140.0%
	TOTAL-FIN & PURCH	252,527	276,843	287,155	310,314	305,264	-5,050	-1.6%
ACCOUNTING 01-320								
0101	Regular Wages	189,356	185,275	190,500	190,274	194,105	3,831	2.0%
0104	Overtime	109	0	0	0	0	0	0.0%
0105	Longevity	12,300	9,315	9,476	10,025	10,343	318	3.2%
0106	Waive Med Ins-Un Sic	61,454	21,777	21,777	22,038	22,500	462	2.1%
0110	Pension	31,815	31,027	31,996	32,048	32,712	664	2.1%
0111	Social Security	13,786	13,185	13,749	13,785	14,071	286	2.1%
0112	Medicare	3,224	3,084	3,215	3,224	3,291	67	2.1%
0119	Post Employ Contribut	0	11,109	11,430	11,416	11,646	230	2.0%
0122	Dental	1,724	2,157	2,074	1,984	2,143	159	8.0%
0123	Health	22,477	32,332	32,422	34,026	34,026	0	0.0%
0124	Life	874	933	924	924	924	0	0.0%
0125	Workers Comp	1,207	905	996	1,047	1,152	105	10.0%
	Total Personal Service	338,326	311,099	318,559	320,791	326,912	6,121	1.9%
0201	Professional Services	955	54,577	32,500	32,500	32,500	0	0.0%
0217	Telephone	4,212	3,762	4,000	4,000	4,000	0	0.0%
0220	General Insurance	3,300	3,940	3,850	4,302	4,638	336	7.8%
0302	Postage/Mailing	5,479	5,928	5,500	5,500	5,700	200	3.6%
0303	Printing/Binding	799	2,982	3,500	3,500	3,500	0	0.0%
0304	Copier	691	1,272	2,050	2,050	2,050	0	0.0%
0305	Office Supplies & Mate	1,208	1,067	750	750	750	0	0.0%
0308	Advertising/Promos	0	83	150	150	150	0	0.0%
0310	Meeting Expense	0	0	100	100	100	0	0.0%
0311	Licenses & Dues	0	55	200	200	200	0	0.0%
0312	Publications/Suscriptic	154	312	350	350	350	0	0.0%
0313	Mileage Reimbursmnt	517	523	500	500	500	0	0.0%
0505	Equip-Maint & Repair	0	0	0	0	0	0	0.0%
	Total Operating Expen	17,315	74,501	53,450	53,902	54,438	536	1.0%
0607	Office Equipment	4,744	1,009	500	500	500	0	0.0%
	TOTAL-ACCTNG	360,385	386,609	372,509	375,193	381,850	6,657	1.8%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
TAX COLLECTIONS 01-330								
0101	Regular Wages	119,289	114,047	124,150	120,947	128,778	7,831	6.5%
0102	Temporary Wages	4,042	3,011	0	7,670	0	-7,670	-100.0%
0105	Longevity	490	846	891	1,034	1,135	101	9.8%
0106	Waive Med Ins-Un Sic	4,295	1,172	0	0	0	0	0.0%
0110	Pension	19,945	18,110	20,007	19,530	20,786	1,256	6.4%
0111	Social Security	7,865	7,001	7,753	8,000	8,055	55	0.7%
0112	Medicare	1,839	1,638	1,813	1,871	1,884	13	0.7%
0118	Unemployment Comp	8,379	188	0	0	0	0	0.0%
0119	Other Post Emp Benef	0	6,820	7,449	7,258	7,727	469	6.5%
0122	Dental	2,980	2,202	2,235	2,486	2,646	160	6.4%
0123	Health	30,295	23,030	23,660	30,500	32,940	2,440	8.0%
0124	Life	637	661	693	693	693	0	0.0%
0125	Workers Comp	860	568	625	657	723	66	10.0%
	Total Personal Service	200,916	179,294	189,276	200,646	205,366	4,720	2.4%
0201	Professional Services	40	1,784	4,150	300	300	0	0.0%
0217	Telephone	1,644	1,605	1,800	1,800	1,800	0	0.0%
0220	General Insurance	1,657	1,978	2,176	2,432	2,554	122	5.0%
0302	Postage/Mailing	29,323	31,411	30,000	31,000	32,000	1,000	3.2%
0303	Printing/Binding	5,223	6,319	6,500	8,300	8,300	0	0.0%
0304	Copier	70	68	350	350	350	0	0.0%
0305	Office Supplies & Mate	416	1,156	800	1,100	1,100	0	0.0%
0308	Advertising/Promos	135	144	320	320	320	0	0.0%
0310	Conf-Meetings & Dues	0	0	365	365	365	0	0.0%
0313	Mileage Reimbursmnt	30	30	50	50	50	0	0.0%
0505	Office Equip Maint/Rep	1,607	1,984	2,100	2,100	2,100	0	0.0%
	Total Operating Expen	40,145	46,479	48,611	48,117	49,239	1,122	2.3%
0607	Office Equipment	384	0	0	0	0	0	0.0%
	TOTAL-TAX DIVISION	241,445	225,773	237,887	248,763	254,605	5,842	2.3%
TAX ASSESSING 01-340								
0101	Regular Wages	126,132	129,093	136,780	139,960	143,481	3,521	2.5%
0104	Overtime	29	73	0	150	150	0	0.0%
0105	Longevity	1,710	1,740	1,690	1,913	1,956	43	2.2%
0106	Waive Med Ins-Un Sic	7,359	7,384	7,701	7,681	7,701	20	0.3%
0110	Pension	22,223	20,903	22,155	22,700	23,270	570	2.5%
0111	Social Security	8,723	8,255	9,063	9,282	9,504	222	2.4%
0112	Medicare	2,040	1,931	2,119	2,171	2,223	52	2.4%
0118	Unemployment Compe	323	0	0	0	0	0	0.0%
0119	Post Employ Contribut	0	7,667	8,207	8,398	8,609	211	2.5%
0122	Dental	2,272	1,345	1,274	1,183	1,254	71	6.0%
0123	Health	29,709	19,743	18,798	19,756	21,336	1,580	8.0%
0124	Life	637	675	693	693	693	0	0.0%
0125	Workers Comp	1,713	2,630	2,893	3,043	3,347	304	10.0%
	Total Personal Service	202,870	201,439	211,373	216,929	223,524	6,595	3.0%
0201	Professional Services	17,091	444,296	21,000	21,000	21,000	0	0.0%
0203	Legal Services	1,764	2,376	1,500	2,900	2,500	-400	-13.8%
0217	Telephone	1,404	1,299	1,500	1,500	1,500	0	0.0%
0220	General Insurance	981	1,170	1,288	1,440	1,512	72	5.0%
0302	Postage/Mailing	689	770	1,000	1,000	1,000	0	0.0%
0303	Printing/Binding & Cop	991	1,066	1,650	1,650	1,650	0	0.0%
0305	Office Supplies & Mate	1,237	1,100	1,150	1,150	1,150	0	0.0%
0308	Advertising/Promos	0	0	250	528	600	72	13.6%
0310	Conf-Meetings & Dues	90	555	375	455	375	-80	-17.6%
0312	Publications & Subscp	80	101	450	450	450	0	0.0%
0313	Mileage Reimburseme	410	1,220	1,800	800	800	0	0.0%
0320	PC Software & Prograi	933	764	400	400	400	0	0.0%
0505	Office Equip Maint/Rep	0	0	0	0	0	0	0.0%
	Total Operating Expen	25,670	454,717	32,363	33,273	32,937	-336	-1.0%
0607	Office Equipment	3,252	840	2,500	2,500	2,500	0	0.0%
	TOTAL-TAX ASSESSI	231,792	656,996	246,236	252,702	258,961	6,259	2.5%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
INFORMATION TECHNOLOGY 01-210								
0101	Regular Wages	157,020	167,369	118,440	119,156	120,900	1,744	1.5%
0102	Temporary Wages	0	3,153	2,500	3,155	3,155	0	0.0%
0104	Overtime Wages	0	397	500	1,095	500	-595	-54.3%
0105	Longevity	4,108	4,566	4,752	3,751	3,806	55	1.5%
0106	Buyback-leave-hlth be	0	587	598	3,141	3,205	64	2.0%
0110	Pension Contributions	27,105	27,451	19,711	19,720	19,953	233	1.2%
0111	Social Security	10,196	10,597	7,824	7,884	7,958	75	0.9%
0112	Medicare	2,385	2,478	1,830	1,844	1,861	17	0.9%
0119	Post Employ Benefits	0	10,037	7,106	7,149	7,254	105	1.5%
0122	Dental Insurance	2,770	2,156	2,722	1,070	1,054	-16	-1.5%
0123	Health Insurance	36,163	37,937	37,255	24,285	26,228	1,943	8.0%
0124	Life Insurance	494	706	693	462	462	0	0.0%
0125	Workers Comp	872	765	842	885	974	89	10.0%
	Total Personal Service	241,113	268,199	204,773	193,597	197,310	3,713	1.9%
0201	Professional Services	2,507	0	13,910	4,500	13,910	9,410	209.1%
0217	Telephone	2,589	2,548	2,590	2,590	2,590	0	0.0%
0220	General Insurance	2,336	2,789	3,068	3,429	3,600	171	5.0%
0225	Internet Service Provic	3,655	12,362	12,359	12,359	12,359	0	0.0%
0302	Postage/Mailing	0	62	100	100	100	0	0.0%
0305	Office Supplies	2,545	872	2,500	2,500	2,500	0	0.0%
0310	Meeting Expense	0	45	0	0	0	0	0.0%
0311	Computer Licenses	41,119	37,767	37,500	41,200	41,200	0	0.0%
0312	Publictions/Susciptions	77	82	150	150	150	0	0.0%
0320	PC Software/Programs	27,719	0	12,000	7,500	12,000	4,500	60.0%
0505	Office Equip Maint/Rep	0	0	5,000	5,000	5,000	0	0.0%
	Total Operating Expen	82,547	56,527	89,177	79,328	93,409	14,081	17.8%
0607	Office Equipment	18,813	3,186	10,000	10,000	10,000	0	0.0%
	Total Outlay	18,813	3,186	10,000	10,000	10,000	0	0.0%
	TOTAL -INFORM TEC	342,473	327,912	303,950	282,925	300,719	17,794	6.3%
	TOTAL DEPT OF FIN/	**1,428,622**	**1,874,133**	**1,447,737**	**1,469,897**	**1,501,398**	**31,502**	**2.1%**
	FINANCE SUMMARY							
	Regular Wages	759,074	779,011	754,983	754,742	773,580	18,838	2.5%
	Temporary Wages	4,042	6,164	2,500	3,155	3,155	0	0.0%
	Overtime	138	470	500	8,915	650	-8,265	-92.7%
	Longevity	22,024	20,138	20,463	20,656	21,416	760	3.7%
	TOTAL SALARIES	785,278	805,783	778,446	787,468	798,801	11,333	1.4%
	Waive Med Ins-Un Sic	90,076	52,134	51,676	58,352	48,906	-9,446	-16.2%
	Pension	125,277	127,526	124,072	124,121	127,199	3,079	2.5%
	Social Security	55,068	52,668	51,432	52,203	52,359	156	0.3%
	Medicare-Fica	12,879	12,358	12,027	12,209	12,245	36	0.3%
	Unemployment Comp	16,133	188	0	0	0	0	0.0%
	Post Employ Contribut	0	46,625	45,298	45,286	46,415	1,129	2.5%
	Dental Insurance	9,830	7,860	8,305	7,605	7,979	374	4.9%
	Health Insurance	119,765	113,042	112,135	129,780	137,440	7,660	5.9%
	Life Insurance	3,173	3,681	3,696	3,465	3,465	0	0.0%
	Workers Comp	5,574	5,699	6,270	6,593	7,252	659	10.0%
	TOTAL FRINGES	437,775	421,781	414,911	439,614	443,261	3,647	0.8%
	TOTL PERSONAL SE	**1,223,053**	**1,227,564**	**1,193,357**	**1,227,082**	**1,242,062**	**14,980**	**1.2%**
	OPERATING EXPENS	**176,592**	**641,354**	**240,880**	**229,315**	**245,137**	**15,822**	**6.9%**
	EQUIPMENT	**28,977**	**5,215**	**13,500**	**13,500**	**14,200**	**700**	**5.2%**
	FINANCE TOTAL	**1,428,622**	**1,874,133**	**1,447,737**	**1,469,897**	**1,501,398**	**31,502**	**2.1%**

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
OFFICE OF TOWN CLERK 01-205								
0101	Regular Wages	159,386	167,517	185,270	184,357	187,797	3,440	1.9%
0102	Part-time Wages	0	0	0	0	0	0	0.0%
0104	Overtime Wages	989	914	500	500	500	0	0.0%
0105	Longevity	800	1,700	1,662	2,376	2,593	217	9.1%
0106	Waive Med Ins-Un Sic	7,167	15,504	0	14,882	15,180	298	2.0%
0110	Pension Contributions	26,153	26,872	29,909	29,666	30,462	796	2.7%
0111	Social Security	10,840	11,222	12,582	12,449	12,758	309	2.5%
0112	Medicare	2,535	2,625	2,943	2,912	2,984	72	2.5%
0119	Post Employ Benefits	0	10,006	11,116	10,986	11,268	282	2.6%
0122	Dental Insurance	2,083	2,306	2,626	2,403	2,403	0	0.0%
0123	Health Insurance	18,588	19,727	19,250	25,941	28,016	2,075	8.0%
0124	Life Insurance	879	852	693	924	924	0	0.0%
0125	Workers Comp	1,218	801	881	926	1,019	93	10.0%
	Personal Services	230,638	260,046	267,432	288,322	295,903	7,581	2.6%
0201	Professional Services	4,873	3,785	5,000	5,000	5,000	0	0.0%
0204	Records Management	6,229	12,425	19,500	17,500	17,500	0	0.0%
0217	Telephone	3,856	3,811	3,120	3,120	3,120	0	0.0%
0220	General Insurance	1,839	2,195	2,415	2,699	2,834	135	5.0%
0302	Postage/Mailing	1,422	1,971	1,550	1,550	2,000	450	29.0%
0303	Printing/Binding & Cop	365	500	3,000	3,000	3,000	0	0.0%
0304	Copier	2,364	1,886	0	550	550	0	0.0%
0305	Office Supplies	2,364	3,880	3,000	3,000	3,000	0	0.0%
0308	Advertising & Promotic	3,222	1,187	1,000	900	1,000	100	11.1%
0310	Meeting Expense	626	380	900	900	900	0	0.0%
0311	Licenses/Dues	550	340	600	600	600	0	0.0%
0312	Publictions/Susciption:	45	84	100	130	130	0	0.0%
0313	Mileage Reimbursmnt	1,213	289	950	950	950	0	0.0%
0505	Office Equip Maint/Rej	120	156	200	200	200	0	0.0%
	Operating Expenses	29,088	32,889	41,335	40,099	40,784	685	1.7%
0607	Office Equipment	1,999	9,392	1,000	1,000	2,200	1,200	120.0%
	TOTAL-TOWN CLERK	261,725	302,327	309,767	329,421	338,887	9,466	2.9%
	TOTAL ADMIN & FIN/	**2,408,744**	**2,983,336**	**2,581,202**	**2,670,826**	**2,645,291**	**-25,535**	**-1.0%**
	SUMMARY ADMIN & FINANCE - BY OBJECTS OF EXPENDITURES							
	Regular Wages	1,215,582	1,266,712	1,259,349	1,273,873	1,298,691	24,818	**1.9%**
	Temporary Wages	23,553	36,338	41,340	40,930	42,612	1,682	**4.1%**
	Part-time Wages	4,042	42,294	2,500	50,417	3,155	-47,262	**-93.7%**
	Overtime Wages	7,232	5,022	8,200	15,600	8,350	-7,250	**-46.5%**
	Longevity	27,759	27,434	27,886	28,937	30,120	1,183	**4.1%**
	Waive Med Ins-Un Sic	115,591	81,680	60,926	90,681	66,836	-23,845	**-26.3%**
	TOTAL SALARIES	1,393,759	1,459,480	1,400,201	1,500,438	1,449,764	-50,674	**-3.4%**
	Pension Contributions	194,732	201,152	205,959	208,247	212,610	4,363	**2.1%**
	Social Security	89,347	89,508	87,608	92,399	89,668	-2,731	**-3.0%**
	Medicare	20,897	21,141	20,488	21,610	20,971	-639	**-3.0%**
	Vehicle Allowance	4,152	4,363	4,200	4,650	4,200	-450	**-9.7%**
	Unemployment Comp	16,133	188	0	0	0	0	**0.0%**
	Post Employ Benefits	0	75,710	75,559	75,431	77,921	2,491	**3.3%**
	Dental Insurance	17,311	14,924	15,177	13,694	14,236	542	**4.0%**
	Health Insurance	199,747	208,232	205,085	227,923	244,207	16,284	**7.1%**
	Life Insurance	5,370	6,064	5,910	5,905	5,905	0	**0.0%**
	Workers Comp	8,449	8,352	8,970	9,432	10,178	746	**7.9%**
	Contract Worker	20,724	6,944	40,110	19,195	6,000	-13,195	**-68.7%**
	OTAL FRINGE BENEF	576,862	636,578	669,066	678,486	685,897	7,411	**1.1%**
	TOTL PERS SERV	1,970,621	2,096,058	2,069,267	2,178,924	2,135,661	-43,263	**-2.0%**
	OPERATING EXPENS	393,257	870,685	489,685	469,610	487,530	17,920	**3.8%**
	EQUIPMENT	44,866	16,593	22,250	22,292	22,100	-192	**-0.9%**
	FINANCE & ADMIN T	2,408,744	2,983,336	2,581,202	2,670,826	2,645,291	-25,535	**-1.0%**

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY ADMIN & FINANCE - BY BUDGETARY UNIT							
TOWN COUNCIL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOWN SOLICITOR	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MUNICIPAL COURT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
BOARD OF CANVASS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOWN MANAGER	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HUMAN RESOURCES	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
FINANCE	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOWN CLERK	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL ADMIN & FIN	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

POLICE DEPARTMENT		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION 01-511								
0101	Regular Wages	2,319,850	306,166	393,640	404,886	389,871	-15,015	-3.7%
0102	Part-time Wages	26,178	24,980	0	22,087	22,100	13	0.0%
0103	Seasonal Wages	12,995	0	0	0	0	0	0.0%
0104	Overtime Wages	407,773	12,066	14,100	13,945	14,100	155	1.1%
0105	Longevity	109,596	5,356	6,750	14,747	17,520	2,773	18.8%
0106	Waive Med Ins-Un Sic	242,984	1,247	18,480	200,797	18,480	-182,317	-90.8%
0107	Holiday Pay	108,946	3,079	2,858	4,700	5,750	1,050	22.3%
0108	Private Duty Work	153,522	5,067	5,500	5,500	8,250	2,750	50.0%
0109	Shift Differ/Incentive	12,243	0	0	0	0	0	0.0%
0110	Pension Contributions	418,428	50,508	64,520	67,893	66,103	-1,791	-2.6%
0111	Social Security	223,231	23,987	27,362	41,333	28,146	-13,187	-31.9%
0112	Medicare	52,844	5,692	6,399	9,667	6,583	-3,084	-31.9%
0119	Post Employ Benefits	0	20,250	23,618	24,293	23,392	-901	-3.7%
0122	Dental Insurance	22,143	4,749	4,733	4,953	5,215	262	5.3%
0123	Health Insurance	288,129	75,891	75,608	90,039	97,242	7,203	8.0%
0124	Life Insurance	9,424	1,160	1,155	1,328	1,328	0	0.0%
0125	Workers Comp	3,561	367	404	425	468	43	10.0%
	Personal Services	4,411,847	540,565	645,127	906,593	704,547	-202,046	-22.3%
0201	Professional Services	9,832	7,253	10,000	10,000	10,000	0	0.0%
0205	Water	0	645	1,260	1,260	1,260	0	0.0%
0206	Solid Waste Disposal	0	3,309	3,465	3,465	3,465	0	0.0%
0208	Wastewater Treatmen	0	695	1,103	1,103	1,103	0	0.0%
0212	Citation Data Fees	0	3,898	5,500	5,500	5,500	0	0.0%
0214	Uniform Cleaning	3,784	233	6,500	6,500	6,500	0	0.0%
0215	Fire Protection	0	83	1,800	1,800	1,800	0	0.0%
0216	SK - Jerusalem Policin	6,000	6,000	6,000	6,000	6,000	0	0.0%
0217	Telephone	43,771	37,798	37,560	37,560	37,560	0	0.0%
0218	Electricity	0	33,653	31,395	31,395	31,395	0	0.0%
0220	General Insurance	96,678	69,754	74,776	83,584	90,104	6,520	7.8%
0221	Vehicle Insurance	15,645	4,017	4,265	4,063	4,265	202	5.0%
0222	Legal Insurance	5,117	416	437	437	437	0	0.0%
0250	Grant Expense	0	0	0	0	0	0	0.0%
0302	Postage/Mailing Servic	2,629	1,717	3,100	3,100	3,100	0	0.0%
0303	Printing & Binding	614	687	1,000	1,000	1,000	0	0.0%
0304	Copier	2,705	1,213	4,100	4,600	4,600	0	0.0%
0305	Office Supplies	6,233	3,445	8,000	8,000	8,000	0	0.0%
0306	Employee Recruitment	5,643	2,197	3,150	3,150	3,150	0	0.0%
0308	Advertising & Promotic	37	76	600	600	600	0	0.0%
0310	Meeting Expense	2,005	3,782	300	300	300	0	0.0%
0311	Licenses/Dues	0	0	1,700	2,250	2,250	0	0.0%
0312	Publictions/Susciptions	1,727	1,783	900	1,300	1,300	0	0.0%
0315	Professional Developn	17,335	1,847	2,620	2,620	2,620	0	0.0%
0316	Tuition Reimbursemen	20,806	16,798	21,000	21,000	21,000	0	0.0%
0320	PC Software/Programs	1,576	3,836	2,000	2,938	2,940	2	0.1%
0365	Police Investigations	3,483	0	0	0	0	0	0.0%
0401	Gasoline and Librcnts	92,022	18,406	12,500	12,500	12,500	0	0.0%
0402	Maintenance Supplies	3,922	473	950	950	950	0	0.0%
0405	Uniforms	31,128	1,857	35,100	35,100	35,100	0	0.0%
0406	Operating Supplies	19,511	6,488	19,000	19,000	19,000	0	0.0%
0407	Heating Fuels	0	11,294	15,000	15,000	15,000	0	0.0%
0410	Food	640	496	1,000	1,000	1,000	0	0.0%
0504	Vehicle Repair/Maint	88,915	32,497	30,000	30,000	30,000	0	0.0%
0505	Office Equip Repr/Mai	33,440	24,476	30,000	30,000	30,000	0	0.0%
0506	Equipment Repr/Maint	23,974	27,959	29,900	29,900	29,900	0	0.0%
0507	Building Repair/Maint	4,405	23,934	12,500	17,500	17,500	0	0.0%
	Operating Expenses	543,577	353,015	418,481	434,475	441,199	6,724	1.5%
0607	Office Equipment	6,389	0	2,000	2,000	2,000	0	0.0%
0609	Equipment Purchases	4,023	2,247	0	189	0	-189	-100.0%
	Equipment	10,412	2,247	2,000	2,189	2,000	-189	-8.6%
	TOTAL-ADMINISTRAT	4,965,836	895,827	1,065,608	1,343,257	1,147,746	-195,511	-14.6%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
POLICE PATROL 01-512								
0101	Regular Wages	0	1,850,674	1,876,213	1,866,592	1,879,299	12,707	0.7%
0102	Part-time Wages	0	0	35,500	7,941	9,500	1,559	19.6%
0103	Seasonal Wages	0	10,286	31,500	22,858	31,500	8,642	37.8%
0104	Overtime Wages	0	347,844	350,000	280,500	285,500	5,000	1.8%
0105	Longevity	0	96,009	91,500	95,165	96,556	1,391	1.5%
0106	Waive Med Ins-Un Sic	0	211,427	155,000	155,685	155,700	15	0.0%
0107	Holiday Pay	0	79,645	107,000	108,330	108,600	270	0.2%
0108	Private Duty Work	0	59,614	49,500	112,500	68,500	-44,000	-39.1%
0109	Shift Differ/Incentive	0	11,632	15,000	13,852	14,807	955	6.9%
0110	Pension Contributions	0	318,107	334,354	333,750	335,882	2,132	0.6%
0111	Social Security	0	160,646	168,095	165,821	164,298	-1,523	-0.9%
0112	Medicare	0	37,822	39,313	38,791	38,424	-367	-0.9%
0119	Post Employ Benefits	0	109,809	112,573	112,574	112,758	184	0.2%
0122	Dental Insurance	0	12,792	11,804	12,133	12,591	458	3.8%
0123	Health Insurance	0	176,466	176,514	205,107	221,516	16,409	8.0%
0124	Life Insurance	0	6,715	6,930	6,926	6,930	4	0.1%
0125	Workers Comp	0	0	0	0	0	0	0.0%
	Personal Services	0	3,489,488	3,560,796	3,538,525	3,542,361	3,836	0.1%
0214	Uniform Cleaning	0	3,425	0	0	0	0	0.0%
0217	Telephone	0	2,831	2,800	2,800	2,800	0	0.0%
0220	General Insurance	0	35,815	38,394	42,916	45,062	2,146	5.0%
0221	Vehicle Insurance	0	6,447	6,664	6,348	6,665	317	5.0%
0222	Legal Insurance	0	3,927	4,517	4,517	4,517	0	0.0%
0302	Postage/Mailing Servic	0	0	0	0	0	0	0.0%
0304	Copier	0	2,707	0	0	0	0	0.0%
0305	Office Supplies	0	865	0	0	0	0	0.0%
0315	Professional Develop	0	12,072	12,500	12,500	12,500	0	0.0%
0401	Gasoline and Librcnts	0	61,581	81,000	81,000	81,000	0	0.0%
0405	Uniforms	0	21,000	0	0	0	0	0.0%
0406	Operating Supplies	0	13,846	0	0	0	0	0.0%
0410	Food	0	285	900	900	900	0	0.0%
0201	Vehicle Repair/Maint	0	49,802	65,000	65,000	65,000	0	0.0%
0505	Office Equip Repr/Mai	0	500	0	0	0	0	0.0%
0506	Equipment Repr/Maint	0	1,200	0	0	0	0	0.0%
	Operating Expenses	0	216,303	211,775	215,981	218,444	2,463	1.1%
0607	Office Equipment	0	3,658	3,700	3,700	3,700	0	0.0%
	Equipment	0	3,658	3,700	3,700	3,700	0	0.0%
	TOTAL-POLICE PATR	0	3,709,449	3,776,271	3,758,206	3,764,505	6,299	0.2%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
POLICE INVESTIGATIONS 01-513								
0101	Regular Wages	0	344,721	345,407	376,026	410,450	34,424	9.2%
0104	Overtime Wages	0	83,980	86,500	72,370	86,500	14,130	19.5%
0105	Longevity	0	17,013	16,192	18,234	19,738	1,504	8.2%
0106	Waive Med Ins-Un Sic	0	24,137	22,500	35,500	35,500	0	0.0%
0107	Holiday Pay	0	11,625	16,000	16,625	18,960	2,335	14.0%
0110	Pension Contributions	0	58,873	60,416	65,742	71,864	6,122	9.3%
0111	Social Security	0	28,873	30,169	32,163	35,411	3,248	10.1%
0112	Medicare	0	6,858	7,056	7,522	8,282	760	10.1%
0119	Post Employ Benefits	0	22,337	20,724	20,724	24,627	3,903	18.8%
0122	Dental Insurance	0	2,764	2,756	1,533	959	-574	-37.4%
0123	Health Insurance	0	41,283	40,925	23,266	25,346	2,080	8.9%
0124	Life Insurance	0	1,167	1,155	1,155	1,155	0	0.0%
0125	Workers Comp	0	0	0	0	0	0	0.0%
	Personal Services	0	643,631	649,800	670,859	738,792	67,932	10.1%
0214	Uniform Cleaning	0	275	0	0	0	0	0.0%
0217	Telephone	0	4,054	4,500	4,500	4,500	0	0.0%
0220	General Insurance	0	9,848	10,557	11,801	12,721	920	7.8%
0221	Vehicle Insurance	0	5,165	5,842	5,565	5,842	277	5.0%
0222	Legal Insurance	0	693	729	729	729	0	0.0%
0204	Copier	0	0	0	0	0	0	0.0%
0305	Office Supplies	0	605	0	0	0	0	0.0%
0315	Professional Developn	0	4,962	4,000	4,000	4,000	0	0.0%
0365	Police Investigations	0	4,881	5,000	5,000	5,000	0	0.0%
0401	Gasoline and Librcnts	0	39,535	25,000	25,000	25,000	0	0.0%
0405	Uniforms	0	0	0	0	0	0	0.0%
0504	Vehicle Repair/Maint	0	3	40,000	40,000	40,000	0	0.0%
	Operating Expenses	0	70,021	95,628	96,595	97,792	1,197	1.2%
	TOTAL-INVESTIGATI(	0	713,652	745,428	767,454	836,584	69,130	9.0%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
ANIMAL CONTROL 01-531								
0101	Regular Wages	42,030	46,351	47,100	49,821	48,033	-1,788	-3.6%
0102	Part-time Wages	0	9,742	15,080	14,560	15,080	520	3.6%
0104	Overtime Wages	1,335	3,095	4,680	3,025	3,325	300	9.9%
0105	Longevity	2,984	3,262	3,297	3,532	3,554	22	0.6%
0106	Waive Med Ins-Un Sic	7,819	7,845	7,845	39,284	0	-39,284	-100.0%
0110	Pension Contributions	7,782	7,867	8,064	8,100	8,254	154	1.9%
0111	Social Security	3,583	4,359	4,836	4,730	4,340	-390	-8.3%
0112	Medicare	838	1,019	1,131	1,106	1,015	-91	-8.2%
0119	Post Employ Benefits	0	2,780	2,826	2,825	2,882	57	2.0%
0122	Dental Insurance	0	0	0	0	882	882	100.0%
0123	Health Insurance	0	0	0	0	16,333	16,333	100.0%
0124	Life Insurance	236	234	231	231	231	0	0.0%
0125	Workers Comp	1,447	1,365	1,500	1,577	1,735	158	10.0%
	Personal Services	68,054	87,919	96,590	128,791	105,663	-23,128	-18.0%
0201	SK Pound Rental- Vet	61,398	64,901	71,000	71,000	71,000	0	0.0%
0214	Uniform Cleaning	213	207	500	500	500	0	0.0%
0217	Telephone	310	638	840	840	840	0	0.0%
0221	General Insurance	682	815	873	976	1,052	76	7.8%
0222	Vehicle Insurance	502	534	538	512	538	26	5.1%
0303	Printing & Binding	0	0	0	0	0	0	0.0%
0308	Advertising & Promotic	0	0	0	0	0	0	0.0%
0311	Licenses/Dues	0	0	200	200	200	0	0.0%
0312	Publictions/Susciptions	0	40	25	25	25	0	0.0%
0315	Professional Developn	0	1,238	1,500	1,500	1,500	0	0.0%
0401	Gasoline & Lubricants	2,322	4,058	3,500	3,500	3,500	0	0.0%
0404	Maintenance Supplies	0	0	0	0	0	0	0.0%
0405	Uniforms	402	665	600	1,100	600	-500	-45.5%
0406	Operating Supplies	584	384	500	500	500	0	0.0%
0504	Vehicle Maint/Repair	0	1,445	2,500	2,500	2,500	0	0.0%
	Operating Expenses	66,413	74,925	82,576	83,153	82,755	-398	-0.5%
0609	Equipment	0	0	500	500	500	0	0.0%
	TOTAL-ANIMAL CONT	134,467	162,844	179,666	212,444	188,918	-23,526	-11.1%
HARBOR MASTER 01-534								
0103	Seasonal Wages	21,096	25,725	28,000	28,000	28,000	0	0.0%
0111	Social Security	1,308	1,595	1,736	1,736	1,736	0	0.0%
0112	Medicare Contribs	306	373	406	406	406	0	0.0%
0118	Unemployment Comp	0	0	0	0	0	0	0.0%
0125	Workers Comp	1,668	1,450	1,595	1,677	1,845	168	10.0%
	Personal Services	24,378	29,143	31,737	31,819	31,987	168	0.5%
0201	Profess Services	0	0	0	0	0	0	0.0%
0217	Telephone	428	318	500	500	500	0	0.0%
0221	General Insurance	767	916	982	1,098	1,153	55	5.0%
0222	Vehicle Insurance	629	535	674	642	674	32	5.0%
0302	Postage/Mailings	296	401	320	320	320	0	0.0%
0303	Printing/Binding	288	207	900	900	900	0	0.0%
0304	Copier	59	0	50	50	50	0	0.0%
0310	Meeting Expense	0	0	100	100	100	0	0.0%
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	0	0	0	0	0.0%
0401	Gasoline & Lubricants	854	1,261	2,000	2,000	2,000	0	0.0%
0404	Maintenance Supplies	22	28	150	150	150	0	0.0%
0405	Uniforms	0	138	600	700	700	0	0.0%
0406	Operating Supplies	1,323	19	1,250	1,250	1,250	0	0.0%
0504	Veh Maint and Repair	6,128	3,618	2,000	2,000	2,000	0	0.0%
0506	Equip Maint/Repair	0	68	1,500	1,500	1,500	0	0.0%
	Operating Expenses	10,794	7,509	11,326	11,510	11,597	87	0.8%
0609	Equipment	609	2,190	1,050	1,050	1,050	0	0.0%
	TOTAL-HARBOR MAS	35,781	38,842	44,113	44,379	44,634	255	0.6%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
DISPATCHING 01-500								
0101	Regular Wages	399,541	414,253	420,395	388,856	425,357	36,501	9.4%
0103	Temporary Wages	0	0	0	5,000	20,000	15,000	300.0%
0104	Overtime Wages	72,179	73,206	78,460	124,338	70,030	-54,308	-43.7%
0105	Longevity	11,249	14,206	14,705	15,253	15,903	650	4.3%
0106	Waive Med Ins-Un Sic	8,650	15,305	18,158	17,645	18,158	513	2.9%
0107	Holiday Pay	24,257	26,405	26,930	25,200	25,850	650	2.6%
0109	Shift Differ/Incentive	4,360	4,492	4,665	4,206	4,200	-6	-0.1%
0110	Pension Contributions	65,936	68,514	74,671	69,362	75,410	6,047	8.7%
0111	Social Security	31,481	32,771	34,925	35,991	35,929	-62	-0.2%
0112	Medicare	7,363	7,664	8,168	8,417	8,403	-15	-0.2%
0119	Post Employ Benefits	0	24,848	25,224	23,331	25,521	2,190	9.4%
0122	Dental Insurance	5,710	4,924	4,785	4,001	4,151	150	3.7%
0123	Health Insurance	74,466	73,562	72,170	62,244	67,224	4,980	8.0%
0124	Life Insurance	2,083	2,118	2,079	2,079	2,079	0	0.0%
0125	Workers Comp	2,518	1,829	2,012	2,117	2,329	212	10.0%
	Personal Services	709,793	764,097	787,347	788,041	800,543	12,502	1.6%
0205	Purchased Water	544	0	0	0	0	0	0.0%
0206	Solid Waste Disposal	3,319	0	0	0	0	0	0.0%
0208	Waste Water Treatme	698	0	0	0	0	0	0.0%
0217	Telephone	308	310	400	400	400	0	0.0%
0218	Electricity	37,456	0	0	0	0	0	0.0%
0220	General Insurance	7,299	8,714	9,341	10,441	11,255	814	7.8%
0303	Printing & Binding	0	315	350	350	350	0	0.0%
0304	Copier	0	0	0	0	0	0	0.0%
0305	Office Supplies	2,203	2,234	2,500	2,500	2,500	0	0.0%
0306	Employee Recruitmen	0	0	600	1,150	500	-650	-56.5%
0312	Publictions/Susciption	0	0	100	100	100	0	0.0%
0313	Mileage Allowance	0	80	100	100	100	0	0.0%
0315	Professional Developn	859	538	1,500	1,500	1,500	0	0.0%
0405	Uniforms	2,554	3,437	4,050	4,050	4,050	0	0.0%
0406	Operating Supplies	0	85	750	750	750	0	0.0%
0407	Heating Fuel	20,263	0	0	0	0	0	0.0%
0505	Office Equip Repr/Mai	0	0	250	250	250	0	0.0%
0506	Equipment Repr/Maint	2,198	454	5,000	5,000	5,000	0	0.0%
0507	Building Repair/Maint	21,117	0	0	0	0	0	0.0%
	Operating Expenses	98,818	16,167	24,941	26,591	26,755	164	0.6%
0607	Office Equipment	0	764	4,000	4,000	4,000	0	0.0%
0609	Equipment Repr/Maint	338	0	750	750	750	0	0.0%
	Equipment	338	764	4,750	4,750	4,750	0	0.0%
TOTAL DISPATCHING		808,949	781,028	817,038	819,382	832,049	12,667	1.5%
TOTAL-POLICE DEPARTMENT		5,945,033	6,301,642	6,628,124	6,945,122	6,814,435	-130,687	-1.9%

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY POLICE DEPARTMENT - BY OBJECTS OF EXPENDITURES							
Regular Wages	2,761,421	2,962,165	3,082,755	3,086,181	3,153,010	66,829	2.2%
Part-time Wages	26,178	34,722	50,580	49,588	66,680	17,092	34.5%
Seasonal Wages	34,091	36,011	59,500	50,858	59,500	8,642	17.0%
Overtime Wages	481,287	520,191	533,740	494,178	459,455	-34,723	-7.0%
Longevity	123,829	135,846	132,444	146,931	153,271	6,340	4.3%
Waive Med Ins-Un Sic	259,453	259,961	221,983	448,911	227,838	-221,073	-49.2%
Holiday Pay	133,203	120,754	152,788	154,855	159,160	4,305	2.8%
Private Duty Work	153,522	64,681	55,000	118,000	76,750	-41,250	-35.0%
Shift Differ/Incentive	16,603	16,124	19,665	18,058	19,007	949	5.3%
TOTAL SALARIES	3,989,587	4,150,455	4,308,455	4,567,560	4,374,671	-192,889	-4.2%
Pension Contributions	492,146	503,869	542,025	544,847	557,512	12,664	2.3%
Social Security	259,603	252,231	267,123	281,774	269,859	-11,914	-4.2%
Medicare FICA	61,351	59,428	62,473	65,909	63,112	-2,796	-4.2%
Post Employ Benefits	0	180,024	184,965	183,748	189,181	5,433	3.0%
Dental Insurance	27,853	25,229	24,078	22,620	23,798	1,178	5.2%
Health Insurance	362,595	367,202	365,217	380,656	427,661	47,005	12.3%
Life Insurance	11,743	11,394	11,550	11,719	11,723	4	0.0%
Unemployment Comp	0	0	0	0	0	0	0.0%
Workers Compensatio	9,194	5,011	5,511	5,796	6,376	580	10.0%
FRINGE BENEFITS	1,224,485	1,404,388	1,462,942	1,497,068	1,549,222	52,153	3.5%
TOTAL PER SERV	5,214,072	5,554,843	5,771,397	6,064,628	5,923,893	-140,736	-2.3%
Operating Costs	719,602	737,940	844,727	868,305	878,543	10,238	1.2%
Equipment	11,359	8,859	12,000	12,189	12,000	-189	-1.6%
TOTAL POLICE DEPA	5,945,033	6,301,642	6,628,124	6,945,122	6,814,435	-130,687	-1.9%

POLICE DEPARTMENT SUMMARY BY BUDGET UNIT							
ADMINISTRATION	4,965,836	895,827	1,065,608	1,343,257	1,147,746	-195,511	-14.6%
POLICE PATROL	0	3,709,449	3,776,271	3,758,206	3,764,505	6,299	0.2%
INVESTIGATIONS	0	713,652	745,428	767,454	836,584	69,130	9.0%
ANIMAL CONTROL	134,467	162,844	179,666	212,444	188,918	-23,526	-11.1%
HARBOR MASTER	35,781	38,842	44,113	44,379	44,634	255	0.6%
DISPATCHING	808,949	781,028	817,038	819,382	832,049	12,667	1.5%
TOTAL POLICE DEPA	5,945,033	6,301,642	6,628,124	6,945,122	6,814,435	-130,687	-1.9%

FIRE DEPARTMENT 01-521
ADMINISTRATION

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
0101	Regular Wages	1,764,160	125,840	126,050	126,050	126,760	710	0.6%
0104	Overtime Wages	805,097	431	500	500	500	0	0.0%
0105	Longevity	116,326	860	880	1,057	1,061	4	0.4%
0106	Waive Med Ins-Un Sic	95,135	18,012	16,870	79,971	0	-79,971	-100.0%
0107	Holiday Pay	121,751	1,637	2,040	1,670	2,040	370	22.2%
0109	Shift Differ/Incentive	204,879	0	0	0	0	0	0.0%
0110	Pension Contributions	352,333	20,135	20,635	20,604	20,778	173	0.8%
0111	Social Security	199,879	9,047	9,073	12,973	8,082	-4,891	-37.7%
0112	Medicare	48,563	2,116	2,122	3,034	1,890	-1,144	-37.7%
0119	Post Employ Benefits	0	7,550	7,563	7,563	7,606	43	0.6%
0122	Dental Insurance	32,857	1,403	1,380	1,102	1,102	0	0.0%
0123	Health Insurance	381,797	0	0	5,410	15,359	9,949	183.9%
0124	Life Insurance	8,218	610	462	462	462	0	0.0%
0125	Workers Comp	116	157	173	182	200	18	10.0%
	Total Personal Service	4,131,111	187,798	187,748	260,579	185,840	74,739	28.7%
0201	Training	7,740	1,629	10,000	2,500	10,000	7,500	300.0%
0205	Purchased Water	315	0	0	0	0	0	0.0%
0206	Misc. Waste Disposal	1,984	60	0	0	0	0	0.0%
0208	Waste Water Treatme	690	0	0	0	0	0	0.0%
0209	Rentals & Leases	0	0	0	0	0	0	0.0%
0214	Uniform Cleaning	11,069	911	12,375	12,375	13,500	1,125	9.1%
0215	Union Fire Dist. Payme	2,039	2,497	3,500	3,500	3,500	0	0.0%
0217	Telephone	12,199	4,123	560	560	560	0	0.0%
0218	Electricity	11,341	0	0	0	0	0	0.0%
0220	General Insurance	14,084	16,813	18,024	20,147	21,718	1,571	7.8%
0221	Vehicle Insurance	42,814	41,404	45,897	43,720	45,906	2,186	5.0%
0227	Third Party Billing	13,325	15,160	17,000	17,000	18,000	1,000	5.9%
0302	Postage/Mailing Servic	384	370	350	350	350	0	0.0%
0303	Printing, Binding & Co	83	68	100	200	200	0	0.0%
0305	Office Supplies	2,586	2,031	3,100	3,100	3,100	0	0.0%
0308	Advertising & Promotic	26	42	100	100	100	0	0.0%
0310	Meeting Expense	1,102	600	100	100	100	0	0.0%
0311	Licenses/Dues	0	0	650	650	650	0	0.0%
0312	Publictions/Susciptions	532	367	653	653	653	0	0.0%
0313	Mileage Allowance	0	0	0	0	0	0	0.0%
0316	Tuition Reimbursemen	1,720	0	0	0	0	0	0.0%
0320	PC Software/Programs	3,156	0	0	0	0	0	0.0%
0401	Gasoline and Librcnts	28,176	5,198	3,313	3,313	3,313	0	0.0%
0402	Chemicals & Gasses	4,308	0	0	0	0	0	0.0%
0404	Maintenance Supplies	2,952	16	0	0	0	0	0.0%
0405	Uniforms	28,901	190	794	794	794	0	0.0%
0406	Operating Supplies	9,285	0	20,795	20,795	20,795	0	0.0%
0407	Heating Fuel	22,329	0	0	0	0	0	0.0%
0411	Building Supplies	0	19	0	0	0	0	0.0%
0504	Vehicle Repair/Maint	45,735	2,492	1,150	1,150	1,150	0	0.0%
0505	Office Equip Repr/Mai	0	0	675	675	675	0	0.0%
0506	Equipment Repr/Maint	24,745	1,226	38,000	38,000	38,000	0	0.0%
0507	Building Repair/Maint	3,453	90	0	0	0	0	0.0%
0510	Fire Preven/Insp	1,301	0	0	0	0	0	0.0%
	Total Operating Expen	298,374	95,306	177,136	169,682	183,064	13,382	7.9%
0607	Office Equipment	1,189	429	4,635	4,635	5,000	365	7.9%
0609	Equipment	1,691	0	1,000	1,425	1,800	375	26.3%
0610	Other Improvements	0	0	0	0	0	0	0.0%
	Equipment	2,880	429	5,635	6,060	6,800	740	12.2%
	TOTAL-FIRE ADMINIS	4,432,365	283,533	370,519	436,321	375,705	-60,616	-13.9%

FIRE DEPARTMENT OPERATIONS 01-522		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
0101	Regular Wages	0	1,628,191	1,669,244	1,647,323	1,691,600	44,277	2.7%
0104	Overtime Wages	0	621,927	543,500	673,500	643,000	-30,500	-4.5%
0105	Longevity	0	96,374	91,220	97,800	100,066	2,266	2.3%
0106	Waive Med Ins-Un Sic	0	90,911	89,224	89,224	89,224	0	0.0%
0107	Holiday Pay	0	119,606	130,935	114,030	114,030	0	0.0%
0109	Shift Differ/Incentive	0	135,147	137,855	137,666	137,896	230	0.2%
0110	Pension Contributions	0	304,269	324,681	319,707	326,975	7,268	2.3%
0111	Social Security	0	161,304	165,043	172,543	172,101	-442	-0.3%
0112	Medicare	0	37,776	38,599	40,353	40,249	-104	-0.3%
0119	Post Employ Benefits	0	96,482	100,155	101,155	101,496	341	0.3%
0122	Dental Insurance	0	25,043	24,761	22,975	22,801	-174	-0.8%
0123	Health Insurance	0	337,673	330,020	355,685	384,140	28,455	8.0%
0124	Life Insurance	0	6,977	7,392	7,388	7,392	4	0.1%
0125	Workers Comp	0	0	0	0	0	0	0.0%
	Total Personal Service	0	3,661,680	3,652,629	3,779,349	3,830,970	51,621	1.4%
0205	Purchased Water	0	415	630	630	630	0	0.0%
0206	Misc. Waste Disposal	0	1,971	2,900	2,900	2,900	0	0.0%
0208	Waste Water Treatme	0	690	900	900	900	0	0.0%
0214	Uniform Cleaning	0	10,857	0	0	0	0	0.0%
0217	Telephone	0	7,509	10,000	10,000	10,000	0	0.0%
0218	Electricity	0	10,318	14,500	14,500	14,500	0	0.0%
0305	Office Supplies	0	755	0	0	0	0	0.0%
0313	Conf/Meetings & Dues	0	0	25	25	25	0	0.0%
0315	Wellness & Fitness Pr	0	2,880	3,000	3,000	3,000	0	0.0%
0316	Tuition Reimbursemen	0	3,530	2,250	2,250	3,000	750	33.3%
0320	PC Software/Programs	0	3,211	3,400	3,400	3,400	0	0.0%
0401	Gasoline and Librcnts	0	29,382	23,000	24,000	24,000	0	0.0%
0402	Chemicals & Gasses	0	3,702	4,500	4,500	4,500	0	0.0%
0404	Maintenance Supplies	0	2,277	3,500	4,000	4,000	0	0.0%
0405	Uniforms	0	18,445	14,412	14,412	22,000	7,588	52.7%
0406	Operating Supplies	0	14,410	0	0	0	0	0.0%
0407	Heating Fuel	0	20,127	19,000	20,000	20,000	0	0.0%
0411	Building Supplies	0	0	0	0	0	0	0.0%
0504	Vehicle Repair/Maint	0	67,344	60,427	60,427	60,500	73	0.1%
0506	Equipment Repr/Maint	0	24,824	0	0	0	0	0.0%
0507	Building Repair/Maint	0	8,678	12,000	12,000	12,000	0	0.0%
	Total Operating Expen	0	231,325	174,444	176,944	185,355	8,411	4.8%
0607	Office Equipment	0	429	865	865	0	-865	-100.0%
0609	Equipment	0	9,161	11,400	11,400	17,000	5,600	49.1%
	Equipment	0	9,590	12,265	12,265	17,000	4,735	38.6%
	TOTAL-FIRE OPERAT	0	3,902,595	3,839,338	3,968,558	4,033,325	64,767	1.6%

FIRE DEPARTMENT		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE PREVENTION & INSPECTIONS - 01-523								
0101	Regular Wages	0	64,686	63,062	62,804	64,075	1,271	2.0%
0104	Overtime Wages	0	5,503	6,120	6,100	6,120	20	0.3%
0105	Longevity	0	6,698	6,283	6,730	6,982	252	3.7%
0106	Buyback of Leave/Hlth	0	1,079	1,100	4,998	4,998	0	0.0%
0107	Holiday Pay	0	3,259	3,621	3,610	3,791	181	5.0%
0109	Shift Differ/Incentive	0	2,003	3,130	3,125	3,130	5	0.2%
0110	Pension Contributions	0	11,498	12,175	12,128	12,476	348	2.9%
0111	Social Security	0	4,920	5,166	5,411	5,524	113	2.1%
0112	Medicare	0	1,151	1,208	1,265	1,292	27	2.1%
0119	Post Employ Benefits	0	3,809	3,784	3,768	3,845	77	2.0%
0122	Dental Insurance	0	1,164	1,144	1,102	1,102	0	0.0%
0123	Health Insurance	0	14,301	13,942	15,123	16,333	1,210	8.0%
0124	Life Insurance	0	224	231	231	231	0	0.0%
0125	Workers Comp	0	0	0	0	0	0	0.0%
0190	Contract Employee	0	0	0	0	0	0	0.0%
	Total Personal Service	0	120,295	120,966	126,395	129,899	3,504	100.0%
0201	Prof Services & Trainir	0	0	1,200	0	1,200	1,200	100.0%
0206	Solid Waste Disposal	0	0	0	0	0	0	0.0%
0214	Uniform Cleaning	0	0	0	0	0	0	0.0%
0217	Telephone	0	423	560	560	560	0	0.0%
0302	Postage - Mailing	0	15	93	93	100	7	7.5%
0305	Office Supplies	0	119	0	200	200	0	0.0%
0311	Licenses & Dues	0	210	300	380	500	120	31.6%
0312	Publications-Subscript	0	80	282	282	282	0	0.0%
0313	Mileage Reimbursmnt	0	0	0	0	0	0	0.0%
0320	PC Software/Programs	0	0	0	0	0	0	0.0%
0401	Gasoline & Lubricants	0	425	1,650	1,650	1,650	0	0.0%
0405	Uniforms	0	220	794	794	794	0	0.0%
0406	Operating Supplies	0	0	0	0	0	0	0.0%
0411	Building Supplies	0	0	0	0	0	0	0.0%
0504	Vehicle Repair/Maint	0	1,312	400	2,850	200	-2,650	-93.0%
0506	Equipment Repr/Maint	0	0	0	0	0	0	0.0%
0510	Fire Prevention & Insp	0	783	1,505	2,735	2,735	0	0.0%
	Total Operating Expen	0	3,587	6,784	9,544	8,221	-1,323	-13.9%
0607	Office Equipment	0	0	800	800	800	0	0.0%
0609	Equipment	0	0	500	500	3,500	3,000	600.0%
	Equipment	0	0	1,300	1,300	4,300	3,000	230.8%
	TOTAL-FIRE PREVEN	0	123,882	129,050	137,239	142,420	5,181	3.8%
	TOTAL-FIRE DEPART	4,432,365	4,310,010	4,338,907	4,542,118	4,551,449	9,331	0.2%

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE DEPARTMENT SUMMARY - BY OBJECTS OF EXPENDITURES							
Regular Wages	1,764,160	1,818,717	1,858,356	1,836,177	1,882,435	46,258	2.5%
Overtime Wages	805,097	627,861	550,120	680,100	649,620	-30,480	-4.5%
Longevity	116,326	103,932	98,383	105,587	108,109	2,522	2.4%
Waive Med Ins-Un Sic	95,135	110,002	107,194	174,193	94,222	-79,971	-45.9%
Holiday Pay	121,751	124,502	136,596	119,310	119,861	551	0.5%
Shift Differ/Incentive	204,879	137,150	140,985	140,791	141,026	235	0.2%
TOTAL SALARIES	3,107,348	2,922,164	2,891,634	3,056,158	2,995,273	-60,885	-2.0%
Pension Contributions	352,333	335,902	357,491	352,439	360,229	7,790	2.2%
Social Security	199,879	175,271	179,282	190,927	185,707	-5,220	-2.7%
Medicare FICA	48,563	41,043	41,929	44,652	43,431	-1,221	-2.7%
Post Employ Benefits	0	107,841	111,502	112,486	112,946	460	0.4%
Dental Insurance	32,857	27,610	27,285	25,179	25,005	-174	-0.7%
Health Insurance	381,797	351,974	343,962	376,218	415,832	39,614	10.5%
Life Insurance	8,218	7,811	8,085	8,081	8,085	4	0.0%
Workers Compensatio	116	157	173	182	200	18	10.0%
Contract Employee	0	0	0	0	0	0	0.0%
FRINGE BEN TOTAL	1,023,763	1,047,609	1,069,709	1,110,165	1,151,436	41,271	3.7%
TOTAL PER SERV	4,131,111	3,969,773	3,961,343	4,166,323	4,146,709	-19,614	-0.5%
Operating Expenses	298,374	330,218	358,364	356,170	376,640	20,470	5.7%
Equipment	2,880	10,019	19,200	19,625	28,100	8,475	43.2%
FIRE DEPT TOTAL	4,432,365	4,310,010	4,338,907	4,542,118	4,551,449	9,331	0.2%

FIRE DEPARTMENT SUMMARY BY BUDGET UNIT							
ADMINISTRATION	4,432,365	283,533	370,519	436,321	375,705	-60,616	-13.9%
FIREFIGHTING	0	3,902,595	3,839,338	3,968,558	4,033,325	64,767	100.0%
FIRE PREVENTION	0	123,882	129,050	137,239	142,420	5,181	100.0%
TOTAL FIRE DEPART	4,432,365	4,310,010	4,338,907	4,542,118	4,551,449	9,331	0.2%

EMERGENCY MANAGEMENT 532

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
0217	Telephone Service	0	0	0	0	0	0	0.00%
0310	Meeting Expense	88	93	150	150	150	0	0.00%
0311	Licenses & Dues	0	100	450	250	450	200	80.00%
0312	Publications/Subscpt	278	284	300	300	300	0	0.00%
0315	Prof Development	1,444	1,479	1,500	1,500	1,500	0	0.00%
0406	Operating Supplies	552	516	540	540	540	0	0.00%
0409	Reverse 911 Program	0	420	6,745	6,745	6,745	0	0.00%
0410	Food	0	9,445	600	630	600	-30	-4.76%
	Total Operating Expen	2,362	12,337	10,285	10,115	10,285	170	1.68%
0609	Equipment	2,326	0	0	450	0	-450	-100.00%
	TOTAL-EMERG PREF	4,688	12,337	10,285	10,565	10,285	-280	-2.72%

TOTAL PUBLIC SAFETY	**10,382,086**	**10,623,989**	**10,977,316**	**11,497,805**	**11,376,169**	**-121,636**	**-1.1%**

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

TOTAL PUBLIC SAFETY - BY BUDGETARY UNIT							
POLICE DEPARTMEN	5,945,033	6,301,642	6,628,124	6,945,122	6,814,435	-130,687	-1.9%
FIRE DEPARTMENT	4,432,365	4,310,010	4,338,907	4,542,118	4,551,449	9,331	0.2%
EMERG MANAGEMEI	4,688	12,337	10,285	10,565	10,285	-280	-2.7%
TOTAL PUB SAFETY	10,382,086	10,623,989	10,977,316	11,497,805	11,376,169	-121,636	-1.1%

PUBLIC WORKS		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
	ADMINISTRATION 01-710							
0101	Regular Wages	160,277	156,196	161,300	158,515	162,089	3,574	2.25%
0102	Part-time Wages	12,723	18,774	16,735	29,825	16,735	-13,090	-43.89%
0104	Overtime Wages	14,159	13,033	14,790	21,755	14,790	-6,965	-32.02%
0105	Longevity	2,051	1,709	1,061	1,581	1,663	82	5.19%
0106	Waive Med Ins-Un Sic	0	0	7,200	2,731	2,731	0	0.00%
0110	Pension Contributions	25,976	25,608	25,978	25,615	26,200	585	2.29%
0111	Social Security	12,176	12,337	12,467	13,293	12,276	-1,017	-7.65%
0112	Medicare	2,848	2,886	2,916	2,109	2,871	762	36.14%
0113	Vehicle Allowance	0	4,803	4,698	764	0	-764	-100.00%
0119	Post Employ Benefits	0	9,381	9,678	9,678	9,725	47	0.49%
0122	Dental Insurance	2,980	2,632	2,613	2,403	2,403	0	0.00%
0123	Health Insurance	42,774	38,169	29,606	32,478	35,076	2,598	8.00%
0124	Life Insurance	637	697	693	693	693	0	0.00%
0125	Workers Comp	3,589	12,143	13,357	14,046	15,451	1,405	10.00%
	Total Personal Service	280,190	298,368	303,092	315,486	302,704	-12,782	-4.05%
0201	Professional Services	0	0	1,000	1,000	1,000	0	0.00%
0217	Telephone	2,609	2,632	2,700	2,700	2,700	0	0.00%
0220	General Insurance	3,240	3,868	4,147	4,634	4,995	361	7.80%
0221	Vehicle Insurance	502	534	538	512	538	26	5.08%
0302	Postage/Mailing	168	186	200	200	200	0	0.00%
0303	Printing & Binding	264	200	450	450	450	0	0.00%
0304	Copier	297	395	600	600	600	0	0.00%
0305	Office Supplies	1,190	2,113	1,900	1,900	2,100	200	10.53%
0308	Advertising & Promotic	122	58	250	250	250	0	0.00%
0311	Licenses/Dues/Meetin	769	851	1,295	1,295	1,295	0	0.00%
0312	Publications & Subscri	2,428	2,397	2,600	2,600	2,656	56	2.15%
0314	Vehicle Allowance	4,700	199	0	780	780	0	0.00%
0320	PC Software	0	886	1,000	1,000	1,000	0	0.00%
0401	Gasoline and Lubrican	2,498	2,311	2,650	2,650	4,000	1,350	50.94%
0405	Uniforms	435	355	500	500	500	0	0.00%
0504	Vehicle Maint/Repair	3,303	3,113	2,500	2,500	3,750	1,250	50.00%
0506	Equip Maint/Repr	0	0	0	0	0	0	0.00%
	Total Operating Expen	22,525	20,098	22,330	23,571	26,814	3,243	13.76%
0607	Equipment	607	225	0	0	2,500	2,500	0.00%
	TOTAL-ADMINISTRAT	303,322	318,691	325,422	339,057	332,018	-7,039	-2.08%
	FACILITIES MAINTENANCE 01-720							
0103	Part-time Wages	21,327	20,286	20,485	13,900	15,000	1,100	7.91%
0104	Overtime Wages	30,380	28,073	26,664	32,750	32,750	0	0.00%
0111	Social Security	3,155	2,937	2,923	2,878	2,961	83	2.87%
0112	Medicare	738	687	684	674	692	18	2.73%
0125	Workers Comp	1,935	2,412	2,653	2,790	3,069	279	10.00%
	Total Personal Service	57,535	54,395	53,409	52,992	54,472	1,480	2.79%
0205	Water	2,172	2,949	4,050	3,885	3,885	0	0.00%
0206	Solid Waste Disposal	1,442	1,442	1,800	1,440	1,440	0	0.00%
0208	Waste Water Treatme	1,912	1,680	1,600	2,160	2,160	0	0.00%
0215	Fire Protection	778	1,571	1,600	1,600	1,600	0	0.00%
0217	Telephone	2,421	2,043	1,500	1,500	2,400	900	60.00%
0218	Electricity	40,571	37,289	39,700	39,700	39,700	0	0.00%
0220	General Insurance	15,118	18,049	19,854	22,193	23,303	1,110	5.00%
0406	Operating Supplies	8,717	8,687	9,000	9,000	9,000	0	0.00%
0407	Heating Fuels	50,296	38,787	51,000	46,500	51,000	4,500	9.68%
0411	Building Supplies	351	658	800	800	800	0	0.00%
0506	Equip Maint & Repair	5,627	18,680	10,000	14,040	18,000	3,960	28.21%
0507	Building Maint/Repair	10,135	9,185	15,000	13,000	13,000	0	0.00%
	Total Operating Expen	139,540	141,020	155,904	155,818	166,288	10,470	6.72%
0607	Equipment	1,014	1,131	2,100	2,100	2,100	0	0.00%
	TOTAL-FACIL MAINT	198,089	196,546	211,413	210,910	222,860	11,950	5.67%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
	HIGHWAY MAINTENANCE 01-730							
0101	Regular Wages	378,469	335,926	413,550	353,515	411,914	58,399	16.52%
0103	Part-time Wages	76,268	82,380	81,430	78,950	80,530	1,580	2.00%
0104	Overtime Wages	66,308	30,326	63,826	85,418	68,000	-17,418	-20.39%
0105	Longevity	3,813	4,837	6,171	7,186	7,824	638	8.88%
0106	Waive Med Ins-Un Sic	18,737	15,036	15,036	13,170	15,036	1,866	14.17%
0109	Incentive/Shift Differen	2,195	2,433	3,500	2,493	2,500	7	0.28%
0110	Pension Contributions	62,918	52,956	67,715	57,712	67,558	9,846	17.06%
0111	Social Security	33,559	28,616	36,178	33,525	36,320	2,795	8.34%
0112	Medicare	7,848	6,697	8,461	7,841	8,494	653	8.33%
0115	Unemployment Comp	2,597	0	0	0	0	0	0.00%
0119	Post Employ Benefits	0	21,116	24,813	21,200	24,715	3,515	16.58%
0122	Dental Insurance	6,515	5,845	5,162	4,500	4,490	-10	-0.22%
0123	Health Insurance	84,912	78,193	81,910	86,170	93,064	6,894	8.00%
0124	Life Insurance	2,099	1,564	2,079	1,905	2,079	174	9.13%
0125	Workers Comp	64,657	60,371	66,408	69,829	76,812	6,983	10.00%
	Total Personal Service	810,895	726,296	876,239	823,414	899,336	75,922	9.22%
0201	Professional Services	194	1,288	1,000	800	1,000	200	25.00%
0205	Hydrant Rental	124,197	164,106	250,000	206,000	206,000	0	0.00%
0206	Solid Waste Disposal	36,193	35,951	38,000	35,500	35,500	0	0.00%
0209	Rentals/Leases	0	0	0	0	0	0	100.00%
0217	Telephone	4,149	4,958	3,500	4,055	4,055	0	0.00%
0219	Street Lights-Electricity	206,534	194,367	209,441	209,441	209,441	0	0.00%
0220	General Insurance	14,626	17,462	18,719	20,924	22,556	1,632	7.80%
0221	Vehicle Insurance	26,217	30,485	32,680	31,130	32,687	1,557	5.00%
0311	Licenses/Dues	781	961	985	985	985	0	0.00%
0401	Gasoline and Lubrican	52,746	49,384	66,250	66,250	55,000	-11,250	-16.98%
0405	Uniforms	3,879	2,717	4,500	4,500	4,500	0	0.00%
0410	Operating Supplies	9,193	9,740	9,000	12,500	9,000	-3,500	-28.00%
0410	Food	1,359	510	1,200	1,200	1,200	0	0.00%
0504	Vehicle Maint/Repair	196,588	206,084	198,000	210,500	205,000	-5,500	-2.61%
0506	Equip Maint & Repair	8,148	13,068	8,000	12,500	8,000	-4,500	-36.00%
0509	Roadway Maint/Repair	74,730	139,050	132,000	132,000	144,000	12,000	9.09%
0512	Snow/Ice Removal	93,277	7,763	82,000	74,000	82,000	8,000	10.81%
	Total Oper Expenses	852,811	877,894	1,055,275	1,022,285	1,020,924	-1,361	-0.13%
0609	Equipment	5,230	4,580	5,300	5,300	5,300	0	0.00%
	TOTAL-HIGHWAY MA	1,668,936	1,608,770	1,936,814	1,850,999	1,925,560	74,561	4.03%
	TOTAL-PUBLIC WOR	2,170,347	2,124,007	2,473,649	2,400,966	2,480,438	79,472	3.31%

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PUBLIC WORKS - BY OBJECTS OF EXPENDITURES							
Regular Wages	538,746	492,122	574,850	512,030	574,003	61,973	12.10%
Part-time Wages	12,723	18,774	16,735	29,825	16,735	-13,090	-43.89%
Seasonal Wages	97,595	102,666	101,915	92,850	95,530	2,680	17.39%
Overtime Wages	110,847	71,432	105,280	139,923	115,540	-24,383	-17.43%
Longevity	5,864	6,546	7,232	8,767	9,487	720	8.21%
Waive Med Ins-Un Sic	18,737	15,036	22,236	15,901	17,767	1,866	11.74%
Incentive/Shift Differen	2,195	2,433	3,500	2,493	2,500	7	0.28%
TOTAL SALARIES	786,707	709,009	831,748	801,789	831,562	29,773	3.71%
Pension Contributions	88,894	78,564	93,693	83,327	93,758	10,431	12.52%
Social Security	48,890	43,890	51,568	49,696	51,557	1,861	3.74%
Medicare Soc Security	11,434	10,270	12,061	10,624	12,058	1,434	13.49%
Unemployment Comp	2,597	0	0	0	0	0	0.00%
Vehicle Allowance	0	4,803	4,698	764	0	-764	0.00%
Post Employ Benefits	0	30,497	34,491	30,878	34,440	3,562	11.54%
Dental Insurance	9,495	8,477	7,775	6,903	6,893	-10	-0.14%
Health Insurance	127,686	116,362	111,516	118,648	128,140	9,492	8.00%
Life Insurance	2,736	2,261	2,772	2,598	2,772	174	6.70%
Workers Comp	70,181	74,926	82,418	86,665	95,332	8,667	10.00%
FRINGE BEN TOTAL	361,913	370,050	400,992	390,103	424,950	34,847	8.93%
TOTAL PER SERV	1,148,620	1,079,059	1,232,740	1,191,892	1,256,512	64,620	5.42%
Operating Expenses	1,014,876	1,039,012	1,233,509	1,201,674	1,214,027	12,353	1.03%
Equipment	6,851	5,936	7,400	7,400	9,900	2,500	33.78%
TOTAL PUBLIC WORI	2,170,347	2,124,007	2,473,649	2,400,966	2,480,438	79,472	3.31%

SUMMARY PUBLIC WORKS - BY BUDGETARY UNIT							
ADMINISTRATION	303,322	318,691	325,422	339,057	332,018	-7,039	-2.08%
FACILITIES MAINT	198,089	196,546	211,413	210,910	222,860	11,950	5.67%
HIGHWAY MAINT	1,668,936	1,608,770	1,936,814	1,850,999	1,925,560	74,561	4.03%
TOTAL PUBLIC WORI	2,170,347	2,124,007	2,473,649	2,400,966	2,480,438	79,472	3.31%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
ENGINEERING 01-705								
0101	Regular Wages	137,397	112,532	144,210	120,708	146,071	25,363	21.01%
0103	Part-time Wages	0	0	0	0	0	0	0.00%
0104	Overtime Wages	0	204	0	284	0	-284	-100.00%
0105	Longevity	2,957	877	1,540	1,587	1,732	145	9.14%
0106	Waive Med Ins-Un Sic	7,540	2,886	0	2,100	2,100	0	0.00%
0109	Pension Contributions	21,130	18,017	23,320	19,583	23,648	4,065	20.76%
0110	Social Security	8,718	7,048	9,136	7,736	9,393	1,657	21.42%
0111	Medicare	2,039	1,649	2,137	1,810	2,197	387	21.37%
0112	Unemployment Comp	0	0	0	0	0	0	0.00%
0113	Vehicle Allowance	0	2,096	1,600	1,454	1,600	146	10.04%
0119	Post Employ Benefits	0	6,745	8,653	7,242	8,764	1,522	21.01%
0122	Dental Insurance	761	1,185	1,154	1,275	1,275	0	0.00%
0123	Health Insurance	15,178	18,201	20,910	23,932	25,847	1,915	8.00%
0124	Life Insurance	458	459	450	481	481	0	0.00%
0125	Workers Comp	11,423	3,621	3,983	4,188	4,607	419	10.00%
	Total Personal Service	207,601	175,520	217,093	192,380	227,716	35,335	18.37%
0201	Professional Services	0	0	1,000	0	1,000	1,000	#DIV/0!
0217	Telephone	4,179	4,119	4,139	4,139	4,139	0	0.00%
0220	General Insurance	1,771	2,114	2,266	2,533	2,660	127	5.01%
0221	Vehicle Insurance	502	534	836	796	836	40	5.03%
0302	Postage	705	535	655	655	655	0	0.00%
0304	Copier	2,382	1,408	2,123	2,123	2,123	0	0.00%
0305	Office Supplies	2,720	3,225	3,000	3,000	3,000	0	0.00%
0310	Meeting Expense	50	33	100	100	100	0	0.00%
0311	Licenses/Dues	304	304	325	325	325	0	0.00%
0312	Publictions/Susciptions	387	427	348	348	348	0	0.00%
0320	PC Software/Programs	35	600	755	755	755	0	0.00%
0313	Vehicle Allowance	4,298	0	0	0	0	0	0.00%
0315	Professional Developn	0	0	0	0	0	0	0.00%
0316	Tuition Reimbursemen	0	0	0	0	0	0	0.00%
0401	Gasoline and Librcnts	445	475	721	721	721	0	0.00%
0405	Uniforms	0	63	500	500	500	0	0.00%
0406	Operating Supplies	75	0	154	250	250	0	0.00%
0504	Vehicle Repair/Maint	538	561	916	4,350	916	-3,434	-78.94%
0505	Office Equip Repr/Mai	397	1,240	600	700	700	0	0.00%
0506	Equipment Repr/Maint	0	0	300	300	300	0	0.00%
	Total Operating Expen	18,788	15,638	18,738	21,595	19,328	-2,267	-10.50%
0607	Office Equipment	1,080	0	100	100	100	0	0.00%
	Equipment	1,080	0	100	100	100	0	0.00%
	TOTAL-ENGINEERIN(	227,469	191,158	235,931	214,075	247,144	33,068	15.45%
TOTAL-P WORKS & ENGINEER		**2,397,816**	**2,315,165**	**2,709,580**	**2,615,041**	**2,727,582**	**112,540**	**4.30%**

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PUBLIC WORKS & ENGINEERING - OBJECTS OF EXPENDITURES							
Regular Wages	676,143	604,654	719,060	632,738	720,074	87,336	**13.80%**
Part-time Wages	12,723	18,774	16,735	29,825	16,735	-13,090	**-43.89%**
Seasonal Wages	97,595	102,666	101,915	92,850	95,530	2,680	**2.89%**
Overtime Wages	110,847	71,636	105,280	140,207	115,540	-24,667	**-17.59%**
Longevity	8,821	7,423	8,772	10,354	11,219	865	**8.35%**
Waive Med Ins-Un Sic	26,277	17,922	22,236	18,001	19,867	1,866	**10.37%**
Shift Differential	2,195	2,433	3,500	2,493	2,500	7	**0.28%**
TOTAL SALARIES	**934,601**	**825,508**	**977,498**	**926,468**	**981,465**	**54,997**	**5.94%**
Pension Contributions	110,024	96,581	117,013	102,910	117,407	14,497	**14.09%**
Social Security	57,608	50,938	60,704	57,432	60,950	3,518	**6.13%**
Medicare Soc Security	13,473	11,919	14,198	12,434	14,254	1,820	**14.64%**
Unemployment Comp	2,597	0	0	0	0	0	**0.00%**
Vehicle Allowance	0	6,899	6,298	2,218	1,600	-618	**-27.86%**
Post Employ Benefits	0	37,242	43,144	38,120	43,204	5,084	**13.34%**
Dental Insurance	10,256	9,662	8,929	8,178	8,168	-10	**-0.12%**
Health Insurance	142,864	134,563	132,426	142,580	153,987	11,407	**8.00%**
Life Insurance	3,194	2,720	3,222	3,079	3,253	174	**5.65%**
Workers Comp	81,604	78,547	86,401	90,853	99,938	9,085	**10.00%**
FRINGE BEN TOTAL	421,620	429,071	472,335	457,804	502,762	44,958	**9.82%**
TOTAL PER SERV	1,356,221	1,254,579	1,449,833	1,384,272	1,484,227	99,955	**7.22%**
Operating Expenses	1,033,664	1,054,650	1,252,247	1,223,269	1,233,355	10,086	**0.82%**
Equipment	7,931	5,936	7,500	7,500	10,000	2,500	**33.33%**
TOTAL PUBLIC WORI	2,397,816	2,315,165	2,709,580	2,615,041	2,727,582	112,540	**4.30%**

SUMMARY PUBLIC WORKS AND ENGINEERING - BY BUDGETARY UNIT							
PUBLIC WORKS	2,170,347	2,124,007	2,473,649	2,400,966	2,480,438	79,472	3.31%
ENGINEERING	227,469	191,158	235,931	214,075	247,144	33,068	15.45%
TOTAL PW & ENGIN	2,397,816	2,315,165	2,709,580	2,615,041	2,727,582	112,540	4.30%

BOARDS AND COMMISSIONS		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
HISTORIC COMMISSION 01-129								
0201	Professional Services	0	170	500	500	500	0	0.0%
0203	Legal Services	0	0	440	0	0	0	0.0%
0220	General Insurance	43	51	55	61	66	5	7.8%
0302	Postage & Mailing	0	0	250	0	0	0	0.0%
0303	Printing & Binding	128	841	250	0	250	250	100.0%
0308	Advertising & Promotic	85	192	100	250	100	-150	-60.0%
0310	Confer-Dues-Meetings	77	40	0	0	0	0	0.0%
	TOTAL HISTORICAL (	333	1,294	1,595	811	916	105	12.9%
ZONING BOARD OF APPEALS 01-130								
0201	Professional Services	3,334	2,837	4,000	3,500	4,000	500	14.3%
0203	Legal Services	4,770	4,350	5,000	5,800	5,000	-800	-13.8%
0220	General Insurance	71	85	91	102	110	8	7.8%
0302	Postage & Mailing	574	212	500	285	500	215	75.4%
0303	Printing & Binding	16	96	100	120	120	0	0.0%
0304	Copier	438	515	400	377	400	23	6.1%
0305	Office Supplies	192	153	300	200	300	100	50.0%
0308	Advertising & Promotic	210	266	200	250	200	-50	-20.0%
0310	Meeting Expense	0	0	100	0	0	0	0.0%
0312	Publications-Suscript	0	0	0	0	0	0	0.0%
0607	Office Equipment	270	500	500	354	500	146	41.2%
	TOTAL-ZONE BD-APF	9,875	9,014	11,191	10,988	11,130	142	1.29%
CONSERVATION COMMISSION 01-132								
0201	Professional Services	80	0	100	100	100	0	0.0%
0220	General Insurance	14	17	18	20	22	2	7.8%
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	160	120	100	100	100	0	0.0%
0311	Licenses & Dues	100	100	100	100	100	0	0.0%
0312	Publications-Suscript	0	0	50	0	0	0	0.0%
0357	Special Programs	0	0	100	0	0	0	0.0%
0406	Operating Supplies	0	0	100	0	0	0	0.0%
	TOTAL-CONSERV CC	354	237	768	520	522	2	0.3%
PLANNING BOARD 01-136								
0201	Professional Services	2,083	694	3,000	2,500	3,000	500	20.0%
0203	Legal Services	120	240	1,000	500	1,000	500	0.0%
0220	General Insurance	57	68	73	82	88	6	7.8%
0302	Postage & Mailing	154	51	200	200	200	0	0.0%
0303	Printing & Binding	16	64	100	114	114	0	0.0%
0304	Copier	423	241	100	100	100	0	0.0%
0305	Office Supplies	426	61	500	250	350	100	40.0%
0308	Advertising & Promotic	127	93	300	300	300	0	0.0%
0310	Meeting Expense	0	0	100	0	0	0	0.0%
0312	Publications & Subscp	0	0	100	0	0	0	0.0%
0607	Office Equipment	0	500	500	500	500	0	0.0%
	TOTAL-PLANNING BC	3,406	2,012	5,973	4,546	5,652	1,106	24.3%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
PENSION BOARD 01-138								
0201	Professional Services	13,200	14,600	15,000	15,000	15,000	0	0.0%
0203	Legal Services	0	0	500	0	0	0	0.0%
0220	General Insurance	57	68	73	82	88	6	7.8%
0302	Postage & Mailing	0	0	250	0	0	0	0.0%
0303	Office Supplies	0	0	150	0	0	0	0.0%
0310	Conf-Meetings & Dues	0	0	100	0	0	0	0.0%
0312	Publications & Suscrip	0	0	50	0	0	0	0.0%
	TOTAL-PENSION BO/	13,257	14,668	16,123	15,082	15,088	6	0.0%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
TREE BOARD - 01-144								
0201	Professional Services	0	0	0	0	0	0	0.0%
0220	General Insurance	0	0	0	0	0	0	0.0%
0302	Postage & Mailing	0	0	0	0	0	0	0.0%
0303	Printing & Binding	0	0	0	0	0	0	0.0%
0304	Copier	0	0	0	0	0	0	0.0%
0310	Conf-Meetings & Dues	29	0	0	0	0	0	0.0%
0357	Special Programs	0	0	0	0	0	0	0.0%
0406	Operating Supplies	0	0	0	0	0	0	0.0%
		29	0	0	0	0	0	0.00%
TOTAL BOARDS & COMMISSIO		**27,254**	**27,225**	**35,650**	**31,947**	**33,308**	**1,361**	**4.09%**

PARKS AND RECREATION RECREATION 01-810		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
	ADMINISTRATION							
0101	Regular Wages	74,644	57,711	105,195	107,982	113,325	5,343	4.9%
0102	Part-time Employees	0	0	0	0	0	0	0.0%
0104	Overtime Wages	2,974	9,344	3,000	9,462	9,750	288	3.0%
0105	Longevity	1,478	3,081	3,324	3,523	3,619	96	2.7%
0106	Waive Med Ins-Un Sic	11,728	36,295	7,845	0	7,845	7,845	100.0%
0110	Pension Contributions	12,018	6,688	17,363	17,841	18,711	870	4.9%
0111	Social Security	5,610	6,363	7,401	7,500	8,341	841	11.2%
0112	Medicare	1,312	1,488	1,731	1,754	1,951	197	11.2%
0113	Unemployment Comp	0	7,411	0	0	0	0	0.0%
0119	Post Employ Benefits	0	3,464	6,312	6,451	6,800	349	5.4%
0122	Dental Insurance	0	952	1,412	1,154	1,183	29	2.5%
0123	Health Insurance	0	14,302	21,190	19,310	20,855	1,545	8.0%
0124	Life Insurance	355	236	348	578	578	0	0.0%
0125	Workers Comp	7,209	1,421	1,563	1,643	1,807	164	10.0%
	Total Personal Service	117,328	148,756	176,684	177,198	194,765	17,567	9.9%
0217	Telephone	5,721	5,344	5,000	5,000	5,000	0	0.0%
020	General Insurance	3,715	4,435	4,754	5,314	5,728	414	7.8%
0221	Vehicle Insurance	452	481	485	462	485	23	5.0%
0302	Postage/Mailing	226	51	1,500	1,500	1,500	0	0.0%
0303	Printing & Binding	0	280	1,000	1,000	1,000	0	0.0%
0304	Copier	2,310	619	1,500	1,500	1,500	0	0.0%
0305	Office Supplies	563	36	800	800	800	0	0.0%
0308	Advertising & Promotic	0	22	100	650	650	0	0.0%
0310	Meeting Expense	0	0	25	25	25	0	0.0%
0311	Licenses/Dues	807	575	500	600	600	0	0.0%
0313	Mileage Reimburseme	0	0	0	150	150	0	0.0%
0315	Professional Developn	75	813	0	0	0	0	0.0%
0320	PC Software & Supplie	0	0	12,500	8,884	1,500	-7,384	-83.1%
0401	Gasoline/Lubricants	1,739	484	2,000	2,000	2,000	0	0.0%
0406	Operating Supplies	4	0	50	2,700	50	-2,650	-98.1%
0504	Vehicle Maint & Repaii	2,862	827	750	1,800	750	-1,050	-58.3%
	Total Operating Expen	18,474	13,967	30,964	32,385	21,738	-10,647	-32.9%
	Office Equipment	0	500	4,000	4,000	4,000	0	0.0%
	TOTAL-PARKS ADMII	135,802	163,223	211,648	213,583	220,504	6,921	0.0%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
	PARKS MAINTENANCE 01-820							
0101	Regular Wages	215,296	234,127	243,605	231,936	250,243	18,307	7.9%
0102	Part-time Wages	12,742	11,611	12,180	12,766	12,180	-586	-4.6%
0103	Seasonal Wages	49,063	43,195	43,469	43,845	51,469	7,624	17.4%
0104	Overtime Wages	13,627	18,858	13,056	25,450	13,056	-12,394	-48.7%
0105	Longevity	8,403	5,398	6,881	8,322	8,208	-114	-1.4%
0106	Waive Med Ins-Un Sic	17,992	28,525	28,525	18,584	19,155	571	3.1%
0109	Shift Differential/Incent	7,810	4,920	5,375	9,440	14,830	5,390	57.1%
0110	Pension Contributions	36,483	37,967	40,938	38,403	41,352	2,949	7.7%
0111	Social Security	19,911	21,089	21,892	22,145	22,887	742	3.3%
0112	Medicare	4,656	4,936	5,120	5,179	5,353	174	3.4%
0113	Unemployment Comp	2,166	3,950	0	4,200	0	-4,200	-100.0%
0119	Post Employ Benefits	0	13,963	14,616	14,616	15,015	399	2.7%
0122	Dental Insurance	3,628	3,058	3,067	2,812	2,818	6	0.2%
0123	Health Insurance	37,210	35,396	36,065	37,784	40,807	3,023	8.0%
0124	Life Insurance	1,300	1,280	1,386	1,270	1,386	116	9.1%
0125	Workers Comp	17,203	21,511	23,662	24,882	27,370	2,488	10.0%
	Total Personal Service	447,490	489,784	499,837	501,634	526,128	24,494	4.9%
0201	Professional Services	194	0	200	200	200	0	0.0%
0205	Purchased Water	1,161	3,111	22,950	16,500	16,500	0	0.0%
0206	Solid Waste Disposal	755	161	4,000	3,500	1,000	-2,500	-71.4%
0209	Waste Water Treatme	1,004	3,464	8,265	8,035	8,035	0	0.0%
0209	Rentals & Leases	620	682	500	500	500	0	0.0%
0215	Fire Protection	150	690	4,500	4,500	4,500	0	0.0%
0217	Telephone	2,123	1,835	2,000	2,000	2,000	0	0.0%
0218	Electricity	12,763	8,459	30,372	30,372	30,372	0	0.0%
0220	General Insurance	2,263	2,702	2,897	3,238	3,491	253	7.8%
0221	Vehicle Insurance	5,442	6,858	7,352	7,003	7,352	349	5.0%
0311	Licenses/Dues	480	265	400	472	472	0	0.0%
0401	Gasoline/Lubricants	18,764	23,123	21,120	21,120	21,120	0	0.0%
0402	Chemicals/Gases	214	225	500	500	500	0	0.0%
0404	Maintenance Supplies	371	556	4,200	4,200	4,200	0	0.0%
0405	Uniforms	2,451	2,814	2,400	2,400	2,400	0	0.0%
0406	Operating Supplies	7,676	11,553	9,500	9,500	9,500	0	0.0%
0407	Heating Fuel	10,722	4,134	23,610	23,610	23,610	0	0.0%
0504	Vehicle Maint & Repaii	63,708	81,967	45,800	45,800	45,800	0	0.0%
0506	Equipment Maint/Repa	7,252	20,546	12,500	12,500	12,500	0	0.0%
0507	Building Maint/Repair	3,175	7,765	13,500	13,500	13,500	0	0.0%
0508	Grounds Maintenance	19,004	14,015	20,000	20,000	20,000	0	0.0%
0515	Playground Maintenan	1,937	610	2,950	2,950	2,950	0	0.0%
	Total Operating Expen	162,229	195,535	239,516	232,400	230,502	-1,898	-0.8%
0607	Equipment	1,656	2,217	2,650	14,045	2,650	-11,395	-81.1%
0609	Replace Equipment	147	147	1,000	0	1,000	1,000	100.0%
	Equipment	1,803	2,364	3,650	14,045	3,650	-10,395	-74.0%
	TOTAL-MAINTENANC	611,522	687,683	743,003	748,079	760,280	12,201	1.6%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
RECREATION PROGRAMS - 01-830								
0101	Regular Wages	83,905	85,009	84,215	85,481	86,300	819	1.0%
0103	Temporary Wages	147,712	158,987	126,690	146,500	149,850	3,350	2.3%
0104	Overtime Wages	258	2,744	3,947	5,920	5,925	5	0.1%
0105	Longevity	393	632	806	807	831	24	3.0%
0106	Waive Med Ins-Un Sic	2,905	3,076	2,910	3,123	2,910	-213	-6.8%
0110	Pension Contributions	13,488	13,624	13,603	13,807	13,941	134	1.0%
0111	Social Security	14,837	15,394	13,551	14,994	15,241	247	1.6%
0112	Medicare	3,470	3,600	3,169	3,507	3,564	57	1.6%
0118	Unemployment Comp	0	1,997	0	0	0	0	0.0%
0119	Post Employ Benefits	0	5,089	5,081	5,081	5,081	0	0.0%
0122	Dental Insurance	752	689	677	621	621	0	0.0%
0123	Health Insurance	17,272	15,118	14,660	15,910	17,183	1,273	8.0%
0124	Life Insurance	401	471	462	462	462	0	0.0%
0125	Workers Comp	3,730	4,147	4,563	4,798	5,278	480	10.0%
0191	Workshop Facilitators	6,708	8,301	16,514	18,500	18,500	0	0.0%
	Total Personal Service	295,831	318,878	290,848	319,511	325,687	6,176	1.9%
0201	Professional Services	688	320	3,500	500	500	0	0.0%
0205	Purchased Water	9,998	15,335	0	0	0	0	0.0%
0206	Solid Waste Disposal	1,511	1,808	0	0	0	0	0.0%
0208	Waste Water Treatme	7,163	4,186	0	0	0	0	0.0%
0209	Rentals & Leases	510	113	1,500	200	1,500	1,300	650.0%
0215	Fire Protection	4,026	2,703	0	0	0	0	0.0%
0217	Telephone	9,969	8,986	8,910	8,910	8,910	0	0.0%
0218	Electricity	21,434	19,490	0	0	0	0	0.0%
0220	General Insurance	2,399	2,845	2,943	3,390	3,654	264	7.8%
0221	Vehicle Insurance	1,004	1,068	1,076	1,025	1,076	51	5.0%
0302	Postage/Mailing	390	800	750	750	750	0	0.0%
0303	Printing & Binding	175	4,707	4,500	4,500	4,500	0	0.0%
0305	Office Supplies	2,049	2,681	2,000	2,000	2,000	0	0.0%
0308	Advertising & Promotic	0	204	200	100	100	0	0.0%
0310	Licenses/Dues/Meetin	125	50	295	445	445	0	0.0%
0349	Field Trips	13,724	17,308	17,497	17,497	17,497	0	0.0%
0350	Men's Softball	1,885	2,071	3,000	2,500	2,500	0	0.0%
0352	Tennis	0	645	2,000	750	750	0	0.0%
0353	Basketball	26,176	26,293	27,000	29,193	29,200	7	0.0%
0354	Camp & Playgrounds	5,672	3,503	5,000	5,000	5,000	0	0.0%
0355	Festivals	5,447	4,326	4,330	4,330	4,330	0	0.0%
0356	Fireworks	0	3,500	3,500	3,500	3,500	0	0.0%
0356	Concerts	3,075	4,000	4,000	4,000	4,000	0	0.0%
0357	Special Programs	5,831	4,871	6,250	6,250	6,250	0	0.0%
0358	Workshops	0	0	2,500	0	0	0	0.0%
0401	Gasoline & Lubricants	2,759	3,451	2,650	2,650	2,650	0	0.0%
0402	Chemicals & gases	2,133	313	0	0	0	0	0.0%
0404	Maintenance Supplies	468	1,220	0	0	0	0	0.0%
0405	Uniforms	0	1,248	2,000	2,000	2,000	0	0.0%
0406	Operating Supplies	4,569	3,307	5,000	5,000	5,000	0	0.0%
0407	Heating Fuel	19,523	15,771	0	0	0	0	0.0%
0410	Food Supplies	0	792	3,500	2,800	3,500	700	25.0%
0411	Building Supplies	191	933	1,000	0	0	0	0.0%
0504	Vehicle Maint/Repair	4,469	700	4,000	4,000	4,000	0	0.0%
0506	Equipment Maint/Repa	2,004	0	3,000	3,000	3,000	0	0.0%
0507	Bldg Maint/Repair	4,796	2,562	0	0	0	0	0.0%
	Total Operating Expen	164,163	162,110	121,901	114,290	116,612	2,322	2.0%
0609	Office Equipment	744	507	500	860	500	-360	-41.9%
	Equipment	0	2,312	0	0	0	0	0.0%
	Equipment	744	2,819	500	860	500	-360	-41.9%
	TOTAL-PROGRAMS	460,738	483,807	413,249	434,661	442,799	8,138	1.9%
	TOTAL PARKS & RE(	1,208,062	1,334,713	1,367,900	1,396,323	1,423,582	27,259	2.0%

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PARKS & RECREATION- BY OBJECTS OF EXPENDITURES							
Regular Wages	373,845	376,847	433,015	425,399	449,868	24,469	5.8%
Temporary Wages	12,742	11,611	12,180	12,766	12,180	2,764	21.7%
Seasonal Wages	196,775	202,182	170,159	190,345	201,319	7,624	4.0%
Overtime Wages	16,859	30,946	20,003	40,832	28,731	-12,101	-29.6%
Longevity	10,274	9,111	11,011	12,652	12,658	6	0.0%
Waive Med Ins-Un Sic	32,625	67,896	39,280	21,707	29,910	8,203	37.8%
Shift Differential	7,810	4,920	5,375	9,440	14,830	5,390	57.1%
TOTAL SALARIES	650,930	703,513	691,023	713,141	749,496	36,355	5.1%
Pension Contributions	61,989	58,279	71,904	70,051	74,004	3,953	5.6%
Social Security	40,358	42,846	42,844	44,639	46,469	1,830	4.1%
Medicare Soc Security	9,438	10,024	10,020	10,440	10,868	428	4.1%
Unemployment Comp	2,166	13,358	0	4,200	0	-4,200	-100.0%
Post Employ Benefits	0	22,516	26,009	26,148	26,895	747	2.9%
Dental Insurance	4,380	4,699	5,156	4,587	4,622	35	0.8%
Health Insurance	54,482	64,816	71,915	73,004	78,845	5,841	8.0%
Life Insurance	2,056	1,987	2,196	2,310	2,426	116	5.0%
Workers Comp	28,142	27,079	29,788	31,323	34,455	3,132	10.0%
Workshop Facilitators	6,708	8,301	16,514	18,500	18,500	0	0.0%
FRINGE BEN TOTAL	209,719	253,905	276,346	285,202	297,084	11,882	4.2%
TOTAL PERSONNEL	**860,649**	**957,418**	**967,369**	**998,343**	**1,046,580**	**48,237**	**4.8%**
OPERATING EXPENS	**344,866**	**371,612**	**392,381**	**379,075**	**368,852**	**-10,223**	**-2.7%**
EQUIPMENT	**2,547**	**5,683**	**8,150**	**18,905**	**8,150**	**-10,755**	**-56.9%**
TOTAL PARKS & RE(	**1,208,062**	**1,334,713**	**1,367,900**	**1,396,323**	**1,423,582**	**27,259**	**2.0%**

SUMMARY PARKS & RECREATION - BY BUDGETARY UNIT							
PARKS & REC. ADMII	135,802	163,223	211,648	213,583	220,504	6,921	3.24%
PARKS MAINTENANC	611,522	687,683	743,003	748,079	760,280	12,201	1.63%
PARKS & REC PRGR.	460,738	483,807	413,249	434,661	442,799	8,138	1.87%
TOTAL PARKS & REC	1,208,062	1,334,713	1,367,900	1,396,323	1,423,582	27,259	1.95%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
COMMUNITY DEVELOPMENT 01-610								
	ADMINISTRATION							
0101	Regular Wages	237,893	164,183	206,010	200,518	205,585	5,067	2.5%
0102	Part-time Wages	0	3,554	7,500	1,500	1,500	0	0.0%
0104	Overtime Wages	3,756	5,370	5,000	5,000	5,000	0	0.0%
0105	Longevity	2,378	499	555	1,140	1,359	219	19.2%
0106	Waive Med Ins-Un Sic	0	0	0	0	0	0	0.0%
0110	Pension Contributions	32,661	26,325	33,050	32,265	33,111	846	2.6%
0111	Social Security	12,443	10,371	13,842	13,156	13,494	338	2.6%
0112	Medicare	2,910	2,426	3,238	3,079	3,156	77	2.5%
0117	Vehicle Allowance	3,698	4,216	4,200	4,200	4,200	0	0.0%
0119	Post Employ Benefits	0	9,877	12,361	12,361	12,335	-26	-0.2%
0122	Dental Insurance	3,368	2,368	3,287	2,120	2,120	0	0.0%
0123	Health Insurance	53,690	45,122	58,690	45,188	48,803	3,615	8.0%
0124	Life Insurance	874	710	924	924	924	0	0.0%
0125	Workers Comp	5,585	2,860	3,146	3,308	3,639	331	10.0%
	Total Personal Service	359,256	277,881	351,803	324,759	335,226	10,467	3.2%
0201	Professional Services	0	0	0	0	0	0	0.0%
0217	Telephone	3,038	3,031	2,800	2,800	2,800	0	0.0%
0220	General Insurance	5,187	6,192	6,639	7,421	8,000	579	7.8%
0302	Postage/Mailing	271	137	300	300	300	0	0.0%
0303	Printing & Binding	60	0	50	50	500	450	900.0%
0304	Copier	478	239	600	600	1,600	1,000	166.7%
0305	Office Supplies	701	680	700	700	700	0	0.0%
0308	Advertising & Promotic	39	93	0	35	500	465	100.0%
0310	Licenses/Dues	779	789	750	1,513	1,000	-513	-33.9%
0312	Publications/Subscripti	870	870	900	900	900	0	0.0%
0313	Mileage Reimburseme	61	67	200	200	200	0	0.0%
0314	Vehicle Allowance	0	0	0	0	0	0	0.0%
0315	Professional Developn	175	0	0	0	0	0	0.0%
0320	PC Software/Programs	3,079	3,050	3,200	3,200	3,200	0	0.0%
0357	Neighborhood Grant P	0	0	0	0	0	0	0.0%
0358	Special Programs	0	0	0	0	0	0	0.0%
0505	Equip Maint/Repair	0	0	0	0	0	0	0.0%
	Total Operating Expen	14,738	15,148	16,139	17,719	19,700	1,981	11.2%
0607	Office Equipment	540	720	600	861	1,000	139	16.1%
	Equipment	540	720	600	861	1,000	139	16.1%
	TOTAL-COMMUNITY I	374,534	293,749	368,542	343,339	355,926	12,587	3.7%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
INSPECTIONAL SERVICES 01-640								
0101	Regular Wages	179,487	190,999	195,825	195,818	198,273	2,455	1.25%
0102	Part-time Wages	14,897	16,666	21,000	19,000	21,000	2,000	10.53%
0103	Temporary Wages	0	0	0	1,500	1,200	-300	-20.00%
0104	Overtime Wages	500	126	500	2,350	1,750	-600	-25.53%
0105	Longevity	0	0	0	809	1,231	422	52.16%
0106	Waive Med Ins-Un Sic	12,420	12,445	12,447	12,742	12,742	0	0.00%
0110	Pension Contributions	29,371	30,528	31,332	31,460	31,921	461	1.46%
0111	Social Security	13,099	13,620	14,670	14,849	14,991	142	0.95%
0112	Medicare	3,063	3,185	3,430	3,473	3,506	33	0.95%
0117	Vehicle Allowance	6,752	6,815	6,837	6,788	6,788	0	0.00%
0119	Post Employ Benefits	0	11,453	11,750	11,750	11,970	220	1.87%
0122	Dental Insurance	2,659	2,232	2,055	2,124	2,124	0	0.00%
0123	Health Insurance	34,710	30,174	24,410	31,032	33,515	2,483	8.00%
0124	Life Insurance	874	932	924	924	924	0	0.00%
0125	Workers Comp	6,514	5,840	6,424	6,756	7,432	676	10.00%
	Total Personal Service	304,346	325,015	331,604	341,375	349,366	7,991	2.34%
0201	Professional Services	26,000	26,200	26,500	26,500	26,500	0	0.00%
0217	Telephone	3,911	3,671	3,500	3,500	3,500	0	0.00%
0220	General Insurance	4,522	5,399	5,787	6,470	6,975	505	7.80%
0221	Vehicle Insurance	452	481	485	462	486	24	5.19%
0302	Postage/Mailing	2,569	2,379	3,500	2,950	2,950	0	0.00%
0303	Printing & Binding	0	1,151	8,000	8,000	8,000	0	0.00%
0304	Copier	428	740	1,000	1,000	1,000	0	0.00%
0305	Office Supplies	1,117	940	1,200	1,200	1,200	0	0.00%
0308	Advertising & Promotic	6	4	25	25	25	0	0.00%
0310	Meeting Expense	0	42	50	50	50	0	0.00%
0311	Licenses/Dues	105	145	300	300	300	0	0.00%
0312	Publications/Subscripti	1,235	0	1,000	1,000	1,000	0	0.00%
0320	PC Software/Programs	2,819	0	900	15,000	900	-14,100	-94.00%
0401	Gasoline & Lubricants	1,076	880	2,400	1,400	1,400	0	0.00%
0406	Operating Supplies	100	230	250	250	250	0	0.00%
0504	Vehicle Maint & Repr	2,066	460	1,500	1,500	1,500	0	0.00%
0505	Office Equip Maint/Rep	142	146	215	215	215	0	0.00%
	Total Operating Expen	46,548	42,868	56,612	69,822	56,251	-13,571	-19.44%
0607	Office Equipment	609	6,001	500	500	500	0	0.00%
	Equipment	609	6,001	500	500	500	0	0.00%
	TOTAL-INSPCTNL SR	351,503	373,884	388,716	411,697	406,117	-5,580	-1.36%
	TOTAL PLAN & INSP	**726,037**	**667,633**	**757,258**	**755,036**	**762,042**	**7,006**	0.93%

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PLANNING AND DEVELOPMENT							
Regular Wages	417,380	355,182	401,835	396,336	403,858	7,522	1.9%
Part-time Wages	14,897	20,220	28,500	22,000	23,700	2,000	9.1%
Overtime Wages	4,256	5,496	5,500	7,350	6,750	-600	-8.2%
Longevity	2,378	499	555	1,949	2,590	641	32.9%
Waive Med Ins-Un Sic	12,420	12,445	12,447	12,742	12,742	0	0.0%
TOTAL SALARIES	451,331	393,842	448,837	440,377	449,640	9,563	2.2%
Pension Contributions	62,032	56,853	64,382	63,725	65,032	1,307	2.1%
Social Security	25,542	23,991	28,512	28,005	28,485	480	1.7%
Medicare Soc Security	5,973	5,611	6,668	6,552	6,662	110	1.7%
Vehicle Allowance	10,450	11,031	11,037	10,988	10,988	0	0.0%
Post Employ Benefits	0	21,330	24,111	24,111	24,305	194	0.8%
Dental Insurance	6,027	4,600	5,342	4,244	4,244	0	0.0%
Health Insurance	88,400	75,296	83,100	76,220	82,318	6,098	8.0%
Life Insurance	1,748	1,642	1,848	1,848	1,848	0	0.0%
Workers Comp	12,099	8,700	9,570	10,064	11,070	1,006	10.0%
FRINGE BEN TOTAL	212,271	209,054	234,570	225,757	234,952	9,195	4.1%
TOTAL PERSONNEL	663,602	602,896	683,407	666,134	684,592	18,758	2.8%
OPERATING EXPENS	61,286	58,016	72,751	87,541	75,950	-11,591	-13.2%
EQUIPMENT	1,149	6,721	1,100	1,361	1,500	139	10.2%
TOTAL PLAN & DEVE	726,037	667,633	757,258	755,036	762,042	7,306	1.0%

SUMMARY PLAN & DEVELOPMENT - BY BUDGETARY UNIT							
COMMUNITY DEVEL	374,534	293,749	368,542	343,339	355,926	12,587	3.67%
INSPECTIONAL SER\	351,503	373,884	388,716	411,697	406,117	-5,580	-1.36%
TOTAL PLAN & INSPE	726,037	667,633	757,258	755,036	762,042	7,006	0.93%

TOTAL OPERATING DEPTS	**17,149,999**	**17,952,061**	**18,428,906**	**18,966,978**	**18,967,974**	**996**	0.01%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE

NON DEPARTMENTAL APPROPRIATIONS 01-220

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
0001	Cncl Spec Approps	0	0	0	0	20,000	20,000	100.00%
0001	Adeline LaPlante Cent	1,000	1,000	1,000	1,000	0	-1,000	-100.00%
0008	VNS Home Health Ser	2,000	2,000	2,000	2,000	0	-2,000	-100.00%
0009	Johnnycake Center-Pc	6,000	6,000	6,000	6,000	0	-6,000	-100.00%
0012	South RI Volunteers	3,500	3,500	3,500	3,500	0	-3,500	-100.00%
0014	North End Entry Sign	0	0	25,000	5,000	0	-5,000	-100.00%
0016	Welcome House-So C	2,000	2,000	2,000	2,000	0	-2,000	-100.00%
0021	Narrag Historical Socie	0	0	5,000	5,000	0	-5,000	-100.00%
0023	So Kingstown Sr Servi	35,000	38,000	38,000	38,000	38,000	0	0.00%
0043	Adult Day Care	34,865	31,027	36,038	36,038	42,893	6,855	19.02%
0046	Senior Nutrition Prog	26,856	30,336	30,395	30,395	29,701	-694	-2.28%
0057	The Samaritans	500	500	500	500	0	-500	-100.00%
0060	Wash Co Reg Plan Ag	3,000	6,000	6,000	6,000	6,000	0	0.00%
0061	Narrag Visitors Center	12,000	12,000	12,000	12,000	15,000	3,000	25.00%
0062	So County Museum	4,000	4,000	4,000	4,000	4,000	0	0.00%
0071	Prof Development	14,051	5,475	15,000	13,000	15,000	2,000	15.38%
0073	Town-wide Publication	4,309	4,995	25,000	0	0	0	0.00%
0074	Town-wide Surveys	24,250	38,750	0	0	0	0	0.00%
0075	Town-wide Consultant:	0	0	25,000	0	0	0	0.00%
0076	Board & Comm Dinner	5,387	0	5,500	506	0	-506	-100.00%
0077	Employee Recognition	5,435	3,747	5,466	1,300	0	-1,300	100.00%
0077	Employee Service Awa	0	0	3,600	1,150	0	-1,150	-100.00%
0077	Employee Picnic	0	0	3,000	0	0	0	100.00%
0078	Banner Program	6,170	3,990	10,000	10,000	5,000	-5,000	-50.00%
0079	Town-wide Shuttle Ser	28,833	25,759	0	0	0	0	0.00%
0080	Audit Services	43,801	0	0	0	0	0	0.00%
0081	Econ Develop Plan	35,000	0	0	0	0	0	0.00%
0082	Pension & OPEB Stud	21,000	0	0	0	0	0	0.00%
0083	Bank Fees & Fines	12,588	19,779	0	21,000	21,000	0	0.00%
0190	Broadcast Cncl TV Prc	0	8,940	9,210	9,210	9,210	0	0.00%
0206	Irene Debris Removal	0	49,585	0	0	0	0	0.00%
0240	Irene Related Costs	0	34,353	0	0	0	0	0.00%
0520	Reverse 911 Program	7,772	0	0	0	0	0	0.00%
	TOTAL NON-DEPART	339,317	331,736	273,209	207,599	205,804	-1,795	-0.86%

		ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
TRANSFERS 01-900								
0712	Maint/Non Cap Project	0	617,385	995,930	995,930	805,000	-190,930	-19.17%
0750	Cap Projects-Gen Fun	1,003,978	769,000	637,000	949,325	487,326	-461,999	-48.67%
0748	Cap Projects-Fleet Ma	20,000	0	0	0	0	0	0.00%
0749	Cap Projects-Library	50,000	0	0	0	0	0	0.00%
	Beach Enterprise Func	0	0	0	759,625	0	-759,625	-100.00%
	Street Improvement F	0	0	0	500,000	1,700,000	1,200,000	240.00%
	Public Safety Complex	0	0	0	0	220,000	220,000	100.00%
	CAPITAL & MAINT	1,073,978	1,386,385	1,632,930	3,204,880	3,212,326	7,446	0.23%
0713	Spec Pension Ctch-up	0	280,108	560,216	560,216	1,120,432	560,216	100.00%
	Spec Schools Pension	0	0	0	0	100,000	100,000	0.00%
	PENSIONS	0	280,108	560,216	560,216	1,220,432	660,216	117.85%
0795	OPEB Sinking Fund	1,322,565	1,322,565	1,322,565	1,322,565	1,322,565	0	0.00%
0718	Special OPEB Contribi	0	642,006	200,000	200,000	200,000	0	0.00%
	OPEB	1,322,565	1,964,571	1,522,565	1,522,565	1,522,565	0	0.00%
0792	Police Ch 1666 Pensic	130,000	102,200	102,200	102,200	124,954	22,754	22.26%
0797	Library Fund	546,569	546,569	546,569	546,569	548,173	1,604	0.29%
0790	Debt Service Fund	2,539,063	2,503,932	2,305,909	2,355,261	2,234,098	-121,163	-5.14%
0793	Retire & Term Paymnt:	353,193	0	230,878	150,000	300,104	150,104	100.07%
0796	Land Conservancy	140,000	118,000	50,000	50,000	50,000	0	0.00%
	Special Grants	0	0	0	57,788	0	-57,788	-100.00%
	The Towers	0	0	0	57,820	50,685	-7,135	-12.34%
0761	Kinney Bungalow Func	66,000	85,000	0	0	0	0	0.00%
0762	Sunset Farm Spec Re'	25,000	76,000	0	0	0	0	0.00%
0798	Middlebridge Rec Fnd	0	0	0	0	82,428	82,428	100.00%
	TOTAL TRANSFERS	6,196,368	7,062,765	6,951,267	8,607,299	9,345,765	738,466	8.58%
TTL-TRNSFRS & SPEC APPROP		6,535,685	7,394,501	7,224,476	8,814,898	9,551,569	736,671	8.36%
TOTAL OPER DEPTS & TRANSF		**23,685,684**	**25,346,562**	**25,653,382**	**27,781,876**	**28,519,543**	**737,667**	**2.66%**

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	YEAR END PROJECTED	ADOPTED 2013-14	VARIANCE TO PRJCTD	PERCENT VARIANCE
EDUCATION							
EXPENDITURES							
Salaries	15,319,351	15,467,072	16,337,522	16,327,248	16,510,878	183,630	1.12%
Employee Benefits	5,911,889	6,108,873	6,282,695	6,280,440	6,340,591	60,151	0.96%
Pur Prof & Tech Servic	680,945	379,067	446,691	670,427	718,524	48,097	7.17%
Purchased Property Se	402,808	379,292	470,905	472,435	481,268	8,833	1.87%
Other Purchased Serv	1,483,300	1,622,067	1,879,134	1,667,283	1,474,680	-192,603	-11.55%
Supplies & Materials	1,078,098	990,989	1,156,083	1,151,343	1,162,295	10,952	0.95%
Property	174,767	268,056	214,580	217,683	159,585	-58,098	-26.69%
Dues, Fees-Othr Misc	67,559	63,697	37,536	38,287	40,395	2,108	5.51%
Other Expenses	0	3,467	42,000	42,000	42,000	0	0.00%
Transfer to OPEB	100,000	100,000	100,000	100,000	100,000	0	0.00%
Transfer to Capital	200,000	100,000	250,000	250,000	350,000	100,000	100.00%
TOTAL EXPENSES	25,418,717	25,482,580	27,217,146	27,217,146	27,380,216	163,070	0.60%
REVENUES							
State Aid	942,335	1,423,886	1,604,801	1,604,801	1,711,169	106,368	6.63%
Charges for Services	366,101	298,311	275,000	275,000	275,000	0	0.00%
Other Revenue	545,010	292,366	360,000	360,000	353,632	-6,368	-1.77%
School Fund Revenue	1,853,446	2,014,563	2,239,801	2,239,801	2,339,801	100,000	4.46%
Total School Revenue	1,853,446	2,014,563	2,239,801	2,239,801	2,339,801	200,000	8.93%
Town Appropriation	24,277,345	24,277,345	24,277,345	24,277,345	24,340,415	63,070	0.26%
Use of Fund Balance	0	0	700,000	700,000	700,000	0	0.00%
TOTAL REVENUE	26,130,791	26,291,908	27,217,146	27,217,146	27,380,216	163,070	0.60%
SURPLUS/(DEFICIT)	712,074	809,328	0	0	0		
SCHOOLS FUND BAL	2,979,541	3,788,869	3,088,869	3,088,869	2,388,869		
SCHOOLS CAPITAL FUND							
REVENUES							
State Grants	121,866	169,502	84,000	170,390	225,000	54,610	32.05%
Transfers in	200,000	100,000	250,000	250,000	350,000	100,000	40.00%
Use of Fund Balance	0	0	0	0	0	0	0.00%
TOTAL REVENUES	321,866	269,502	334,000	420,390	575,000	154,610	36.78%
						0	
EXPENDITURES	292,302	437,324	501,643	702,748	763,000	60,252	8.57%
EXCESS OF REV/EXP	29,564	-167,822	-167,643	-282,358	-188,000	94,358	
SCHOOLS CAPITAL F	729,014	561,192	393,549	278,834	90,834		
CONTINGENCY							
Contingency	0	0	433,180	0	300,000	300,000	100.00%
TOTAL-CONTINGENC	0	0	433,180	0	300,000	300,000	100.00%
TOTAL TOWN BUDGI	**47,963,029**	**49,623,907**	**50,363,907**	**52,059,221**	**53,159,958**	**1,100,737**	**2.11%**

THE OTHER OPERATING FUNDS

SUMMARY OF THE OTHER OPERATING FUNDS

TOWN OF NARRAGANSETT BUDGET FOR FY 2013 - 2014

ENTERPRISE/OTHER	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
EXPENDITURES							
VEHICLE MAINTENANCE FUND - 2	$416,856	$450,598	$432,657	$483,263	$496,535	$13,272	2.75%
DEBT SERVICE FUND - 10	$2,539,065	$2,506,141	$2,305,909	$2,355,761	$2,234,098	-$121,663	-5.16%
WATER FUND - 30	$1,570,683	$1,647,755	$3,040,431	$1,892,200	$2,952,245	$1,060,045	56.02%
WASTEWATER FUND - 32	$4,153,957	$4,563,641	$6,378,268	$5,116,226	$5,293,538	-$222,688	-4.35%
BEACH FUND - 34	$2,104,659	$3,132,057	$1,831,766	$2,299,506	$2,165,062	-$462,763	-20.12%
LIBRARY FUND - 42	$638,842	$669,866	$749,192	$741,148	$734,270	-$6,878	-0.93%
MIDDLEBRIDGE RECREATION FUND	0	0	0	1,552,582	183,741	-1,368,841	-88.17%
TOTAL OTHER FUNDS	$11,424,062	$12,970,058	$14,738,223	$14,440,686	$14,059,490	-$1,109,515	-7.68%
REVENUES							
VEHICLE MAINTENANCE FUND - 2	$402,248	$450,598	$432,657	$475,540	$496,535	$20,995	4.41%
DEBT SERVICE FUND - 10	$2,539,065	$2,506,141	$2,305,909	$2,355,761	$2,234,098	-$121,663	-5.16%
WATER FUND - 30	$1,331,395	$2,886,990	$3,040,431	$2,787,962	$2,952,245	$164,283	5.89%
WASTEWATER FUND - 32	$4,182,093	$5,869,311	$6,378,268	$5,901,072	$5,293,538	-$607,534	-10.30%
BEACH FUND - 34	$2,691,019	$3,319,143	$1,831,766	$2,681,309	$2,165,062	-$516,247	-19.25%
LIBRARY FUND - 42	$683,677	$694,346	$749,192	$749,862	$734,270	-$15,592	-2.08%
MIDDLEBRIDGE RECREATION FUND	0	0	0	1,512,294	183,741	-1,328,553	-87.85%
TOTAL OTHER FUNDS	$11,829,497	$15,726,529	$14,738,222	$16,463,800	$14,059,488	-$2,404,311	-14.60%

	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
OTHER FUNDS - EXPENSES							
KINNEY BUNGALOW	75,074	219,002	100,450	150,385	111,456	-38,929	-25.89%
SUNSET FARM	2,562	9,795	16,200	79,175	15,100	-64,075	-80.93%
THE TOWERS	239,456	244,845	258,355	311,110	309,878	-1,232	-0.40%
GALILEE LANDING FUND	78,414	560,419	84,500	84,700	94,000	9,300	10.98%
PENSION FUND - OPERATIONS	3,405,208	3,786,506	3,959,939	3,872,420	4,789,822	917,402	23.69%
OTHER POST EMPLOYMENT BENEFIT	1,171,202	1,359,281	2,055,850	1,422,740	2,077,184	654,444	46.00%
TOTAL	4,971,916	6,179,848	6,475,294	5,920,530	7,397,441	1,476,911	24.95%
OTHER FUNDS - REVENUES							
KINNEY BUNGALOW	195,632	309,915	100,450	149,980	111,456	11,006	7.34%
SUNSET FARM	25,000	82,187	16,200	85,675	15,100	-70,575	-82.38%
THE TOWERS	287,242	239,534	258,355	316,475	309,878	-6,597	-2.08%
GALILEE LANDING FUND	92,628	555,128	84,500	92,078	94,000	1,922	2.09%
PENSION FUND - OPERATIONS	3,181,732	3,449,656	3,959,939	3,944,749	4,789,822	845,073	21.42%
OTHER POST EMPLOYMENT BENEFIT	1,322,565	2,532,745	2,055,850	2,099,024	2,077,184	-21,840	-1.04%
TOTAL	5,104,799	7,169,165	6,475,294	6,687,981	7,397,440	709,459	10.61%
TOTAL ALL OPERATING EXPENSES	**16,528,861**	**20,139,223**	**21,213,517**	**21,128,667**	**21,456,930**	**328,263**	**1.55%**

SIX YEAR CAPITAL PROJECTS, MAJOR MAINTENANCE & NON-CAP PROJECTS & ROAD FUNDS

	FY 13-14	FY 15-16	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
CAPITAL IMPROVEMENT FUND	1,706,085	1,774,970	3,216,029	1,724,180	267,425	466,425	9,155,114
MAJOR MAINTENANCE & NON-CAP	1,842,000	1,825,500	1,670,500	1,282,500	1,182,500	1,510,000	9,313,000
STREETS IMPROVEMENT FUND	2,200,000	1,200,000	4,225,000	4,025,000	4,025,000	4,725,000	20,400,000

ACCOUNT	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
VEHICLE MAINTENANCE FUND - 02								
REVENUES								
02.999.9054	Vehicle Maintenance Char	402,248	450,598	432,657	475,540	496,535	20,995	4.41%
02.999.9068	Retained Claims-Accdnts	22,699	0	0	7,723	0	-7,723	-100.00%
	TOTAL REVENUE	424,947	450,598	432,657	483,263	496,535	13,272	-1
EXPENDITURES								
02.735.0101	Full-Time Wages	135,740	139,345	141,596	143,894	146,772	2,878	2.00%
02.735.0103	Temporary Wages	6,398	3,051	9,000	19,081	19,463	382	2.00%
02.735.0104	Over-Time Wages	28,692	16,604	16,180	16,180	16,504	324	2.00%
02.735.0105	Longevity	7,502	8,096	8,139	8,576	9,243	667	7.78%
02.735.0106	Buy-Back Leave &	3,682	3,754	3,754	3,846	3,754	-92	0.00%
02.735.0109	Shift Differential &	299	534	1,000	600	600	0	0.00%
02.735.0110	Pension Contributions	22,919	23,600	33,541	34,132	34,545	413	1.21%
02.735.0111	FICA Social Security	10,866	10,000	11,139	11,915	12,173	258	2.16%
02.735.0112	FICA Medicare	2,541	2,339	2,605	2,787	2,847	60	2.15%
02.735.0115	Other Post Employment	0	16,450	8,496	8,634	8,806	172	2.00%
02.735.0122	Dental Insurance	3,006	2,628	2,995	2,366	2,995	629	26.58%
02.735.0123	Health Insurance	39,149	39,234	40,909	40,427	43,661	3,234	8.00%
02.735.0124	Life Insurance	699	705	693	693	693	0	0.00%
02.735.0125	Workers' Compensation	13,212	12,859	14,145	14,874	16,361	1,487	10.00%
	Personal Services	274,705	279,199	294,192	308,005	318,418	10,413	3.38%
02.735.0206	Solid Waste Disposal	0	0	1,100	1,100	1,100	0	0.00%
02.735.0209	Rentals & Leases	719	719	800	719	800	81	11.27%
02.735.0215	Fire Protection	186	0	1,500	1,500	1,500	0	0.00%
02.735.0217	Telephone	1,239	1,275	1,200	1,200	1,200	0	0.00%
02.735.0221	Vehicle Insurance	1,507	1,068	1,615	1,639	1,767	128	7.81%
02.735.0311	Licenses & Dues	282	146	250	250	250	0	0.00%
02.735.0315	Publications & Subscripti	1,249	1,249	1,400	1,400	1,400	0	0.00%
02.735.0320	PC Software & Programs	0	0	600	400	400	0	0.00%
02.735.0401	Gasoline & Lubricants	5,001	6,110	5,300	5,300	6,000	700	13.21%
02.735.0402	Chemicals & Gases	415	1,559	1,300	1,300	1,300	0	0.00%
02.735.0405	Uniforms	910	988	1,100	1,100	1,100	0	0.00%
02.735.0406	Operating Supplies	1,342	2,202	2,300	2,300	2,300	0	0.00%
02.735.0501	Small Tools	540	770	1,000	1,000	1,000	0	0.00%
02.735.0504	Vehicle Maint & Repairs	127,023	148,414	112,000	148,500	150,500	2,000	1.35%
02.735.0506	Equipment Maint & Reprs	1,738	4,650	3,300	3,850	4,000	150	3.90%
	Operating Expenses	142,151	169,150	134,765	171,558	174,617	3,059	1.78%
02.735.0607	Office Equipment	0	0	1,200	1,200	1,000	-200	-16.67%
02.735.0608	Equipment	0	2,249	2,500	2,500	2,500	0	0.00%
	Capital Expense	0	2,249	3,700	3,700	3,500	-200	
	TOTAL INTERNAL	416,856	450,598	432,657	483,263	496,535	13,272	2.75%
	EXCESS REV / EXP	8,091	0	0	0	0		
DEBT SERVICE FUND - 10								
REVENUES								
10.999.9201	General Fund Contribution	2,539,065	2,506,141	2,305,909	2,355,761	2,234,098	-121,663	**-5.2%**
GENERAL GOVERNMENT DEBT								
10.910.6114	$2.65M Open Space	63,688	61,140	0	0	0	0	0.0%
10.910.6119	Pave Mngmnt-'04 Refund	170,000	165,000	165,000	165,000	160,000	-5,000	-3.0%
10.915.6123	The Towers Rehabilitation	51,000	51,000	0	0	0	0	0.0%
10.910.6124	Rose Hill Cleanup [2002]	91,997	94,621	97,320	97,320	100,095	2,775	2.9%
10.910.6125	General & Schools 2004	0	0	0	0	0	0	0.0%
10.910.6129	Landfill Closure [2005]	16,000	16,000	16,000	16,000	17,000	1,000	6.3%
10.910.6130	Narrow River Revolving	25,000	26,000	26,000	26,000	26,000	0	0.0%
10.910.6126	Camp Jori [2003]	50,000	50,000	50,000	50,000	0	-50,000	-100.0%
10.915.0000	Rose Hill Superfund	0	0	76,631	76,631	76,631	0	0.0%
10.915.0000	West Kingston	0	0	10,000	10,000	10,000	0	0.0%
10.916.6132	Fire Rescue Truck-Lease	48,581	45,724	0	49,352	0	-49,352	-100.0%
	TOTAL PRINCIPAL	516,266	509,485	440,951	490,303	389,726	-100,577	-20.5%

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
10.920.6114	$2.65M Open Space	3,407	1,147	0	0	0	0	0.0%
10.920.6119	Pave Mngmnt-'04 Refund	34,763	28,694	22,300	22,300	15,800	-6,500	0.0%
10.920.6124	Rose Hill Cleanup [2002]	23,089	21,526	19,917	19,917	18,262	-1,655	-8.3%
10.920.6125	Gen & Schools - 2004	5,316	0	0	0	0	0	0.0%
10.920.6129	Landfill Closure [2005]	0	3,713	3,514	3,514	3,305	-209	-5.9%
10.920.6130	Narrow River Revolving	8,820	10,682	10,247	10,247	9,805	-442	-4.3%
10.925.6123	The Towers Rehabilitation	5,112	5,049	0	0	0	0	0.0%
10.925.6126	Camp Jori [2003]	5,622	3,742	1,880	1,880	0	-1,880	-100.0%
10.926.6127	Fire Rescue Truck-Lease	900	3,499	0	500	0	-500	-100.0%
	TOTAL INTEREST	87,029	78,052	57,858	58,358	47,172	-11,186	-19.2%
	Total General Gov Debt	603,295	587,537	498,809	548,661	436,898	-111,763	-20.4%
SCHOOLS DEBT								
10.910.6119	$3.2M Pier School	170,000	165,000	165,000	165,000	160,000	-5,000	-3.0%
10.910.6131	$21.5M School	740,000	760,000	780,000	780,000	805,000	25,000	3.2%
10.915.6223	Sch-Emerg Pw 2006	100,000	100,000	0	0	0	0	0.0%
	TOTAL PRINCIPAL	1,010,000	1,025,000	945,000	945,000	965,000	20,000	2.1%
10.920.6119	$3.2M Pier School	34,763	28,694	22,300	22,300	15,800	-6,500	-29.1%
10.920.6131	$21.5M School	883,290	861,100	838,300	838,300	814,900	-23,400	-2.8%
10.926.6223	Sch-Emerg Pw 2006	6,917	2,310	0	0	0	0	0.0%
	TOTAL INTEREST	924,970	892,104	860,600	860,600	830,700	-29,900	-3.5%
	Total Schools Debt	1,934,970	1,917,104	1,805,600	1,805,600	1,795,700	-9,900	-0.5%
10.926.6623	Professional Services	800	1,500	1,500	1,500	1,500	0	0.0%
	TOTAL DEBT	2,539,065	2,506,141	2,305,909	2,355,761	2,234,098	-121,663	-5.2%
	EXCESS OF REVENUES OVER EXPENDITURES			0	0	0		

MAJOR MAINTENANCE AND NON-CAPITALIZATION FUND

		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
19.999.9000	Appropriated Reserves	162,000	250,000	100,000	100,000	100,000	100,000	812,000
19.999.9000	Funds from FY 2011-12	875,000	0	0	0	0	0	875,000
19.999.9001	Bonding	0	0	0	0	0	0	0
19.999.9209	Grants -The Towers	0	0	0	0	0	0	0
19.999.9000	Transfer-Library Projects	0	0	0	0	0	0	0
19.999.9000	General Fund	805,000	1,575,500	1,570,500	1,182,500	1,082,500	1,410,000	7,626,000
	TOTAL REVENUES-	1,842,000	1,825,500	1,670,500	1,282,500	1,182,500	1,510,000	9,313,000
INFORMATION TECHNOLOGY								
19.210.0506	Fiber Optic Cable-Maint	10,000	10,000	10,000	10,000	10,000	10,000	60,000
19.210.7010	New Equipment	20,000	5,000	5,000	5,000	5,000	5,000	45,000
19.210.7011	Voice Over IP System	40,000	20,000	20,000	0	0	0	80,000
19.210.7069	Server Repl Program	10,000	10,000	10,000	10,000	10,000	10,000	60,000
19.210.7070	Police Software/Hardware	10,000	0	10,000	0	10,000	0	30,000
19.210.7620	Software Systems	53,000	50,000	0	0	0	50,000	153,000
	TOTAL	143,000	95,000	55,000	25,000	35,000	75,000	428,000

POLICE DEPARTMENT		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
19.511.0405	Body Armor	0	0	0	0	0	25,000	25,000
19.511.0609	Portable Radios-Replace	10,000	10,000	0	0	0	5,000	25,000
19.511.0782	Lease Detective Cars	23,000	23,000	23,000	0	0	24,000	93,000
19.511.7021	Mobile Data-Terminals	19,500	19,500	19,500	19,500	19,500	19,500	117,000
19.511.7079	Firearms Upgrade	0	0	0	0	0	50,000	50,000
19.511.7511	Radar Units	0	0	5,000	5,000	0	0	10,000
19.511.7540	Equipment Upgrade	49,500	0	0	0	0	0	49,500
	TOTAL	102,000	52,500	47,500	24,500	19,500	123,500	369,500
FIRE DEPARTMENT								
19.521.7011	Turn Out Gear	4,000	7,000	7,000	7,000	7,000	7,000	39,000
19.521.7071	Portable Radios	2,000	5,000	5,000	0	5,000	5,000	22,000
19.521.7143	LifePak 15 Upgrades	28,000	28,000	28,000	28,000	28,000	28,000	168,000
19.521.7144	Fire Alarm	3,000	3,000	3,000	3,000	3,000	3,000	18,000
19.521.7146	Air Packs-Bottle Repl	6,000	10,000	10,000	10,000	10,000	10,000	56,000
	TOTAL	43,000	53,000	53,000	48,000	53,000	53,000	303,000
COMMUNITY DEVELOPMENT								
19.610.7072	GIS Mapping System	144,000	0	0	25,000	0	0	169,000
19.610.7073	Comprehensive Plan	0	0	0	0	10,000	0	10,000
19.610.7074	Boon Street Renovations	0	50,000	0	0	0	0	50,000
	TOTAL	144,000	50,000	0	25,000	10,000	0	229,000
PUBLIC WORKS - FACILITY MAINTENANCE								
19.710.7000	Westmoreland Maint Facil	50,000	10,000	10,000	10,000	10,000	25,000	115,000
19.710.7009	Parking Facil Impvmnts	0	10,000	10,000	10,000	10,000	10,000	50,000
19.710.7520	Town Hall Renovations	150,000	100,000	100,000	50,000	50,000	50,000	500,000
19.710.7245	Comfort Station Ren/Repr	0	20,000	10,000	0	0	0	30,000
	TOTAL	200,000	140,000	130,000	70,000	70,000	85,000	695,000
PUBLIC WORKS - HIGHWAY MAINTENANCE								
19.730.7001	Eastward Lk Storm Drain	75,000	75,000	75,000	0	0	0	225,000
19.730.7002	Pavement Prog-Gen	750,000	750,000	750,000	750,000	750,000	800,000	4,550,000
19.730.7680	Storm Drainage	50,000	50,000	50,000	50,000	50,000	50,000	300,000
19.730.7690	Storm Water Feasil Study	0	0	0	0	0	0	0
	TOTAL	875,000	875,000	875,000	800,000	800,000	850,000	5,075,000
PARKS MAINTENANCE & IMPROVEMENTS								
19.810.5840	Landscaping & Trees	5,000	5,000	0	0	0	10,000	20,000
19.810.7014	Park Rehabilitation	45,000	85,000	85,000	85,000	85,000	85,000	470,000
19.810.7041	Lighting Replace & Repair	30,000	60,000	60,000	60,000	60,000	60,000	330,000
19.810.7045	Fence Install & Replace	15,000	20,000	25,000	25,000	5,000	5,500	95,500
19.810.7046	Court Resurfacing	35,000	100,000	0	100,000	0	0	235,000
19.810.7220	Walkway Improvements	0	20,000	20,000	20,000	20,000	25,000	105,000
19.810.7221	Spectator Bleacher Install	0	0	15,000	0	0	25,000	40,000
19.810.7222	Comm Center Impvmnts	70,000	20,000	20,000	0	0	25,000	135,000
19.810.7223	Skate-Board Park	0	0	35,000	0	0	0	35,000
01.810.7522	Vehicles & Equipment	70,000	0	0	0	0	38,000	108,000
19.810.5870	Irrigation Systems	0	0	0	0	0	0	0
19.810.5871	Mowing Equipment	65,000	0	0	0	25,000	25,000	115,000
	TOTAL	335,000	310,000	260,000	290,000	195,000	298,500	1,688,500
THE LIBRARY - FUND 42								
19.042.7111	Facility Expenses	0	250,000	250,000	0	0	25,000	525,000
	TOTAL	0	250,000	250,000	0	0	25,000	525,000
	TOTAL MAINT/ NON-CAP	1,842,000	1,825,500	1,670,500	1,282,500	1,182,500	1,510,000	9,313,000

CAPITAL IMPROVEMENT FUND

SIX YEAR PROGRAM OF EXPENSES		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
20.999.9000	Appropriated Fund Bal	220,000	0	0	0	0	0	220,000
20.999.9001	Approp Cap Fund Resrvs	159,774	0	0	0	0	0	159,774
20.999.9009	Carry-over Funds	363,985						
20.999.9040	Bond Proceeds	475,000	0	800,000	0	0	0	1,275,000
20.999.9015	General Fund	487,326	1,774,970	2,416,029	1,724,180	267,425	466,425	7,500,340
	TOTAL REVENUES-	1,706,085	1,774,970	3,216,029	1,724,180	267,425	466,425	9,155,114

		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
FINANCE DEPARTMENT								
20.310.0609	Replace Mail Machine	15,000	0	0	0	0	0	15,000
POLICE DEPARTMENT								
20.511.0472	Building Redesign-Renov	100,000	0	1,000,000	1,000,000	0	0	2,100,000
20.511.0610	Dispatch Improvements	220,000	0	0	0	0	0	220,000
20.511.7522	Vehicle Replacement	99,000	101,970	105,029	108,180	111,425	111,425	637,029
	Total Police	419,000	101,970	1,105,029	1,108,180	111,425	111,425	2,957,029
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	25,000	0	100,000
FIRE DEPARTMENT								
01.521.0472	Building Redesign-Renov.	0						
	Vehicle Replacement							
	Chief's Vehicle - Car 1	23,000						
	Ladder 1 - 1986			800,000				
	Engine 4 - 1989 Hahn	475,000						
	Rescue 3 - 2004				225,000	0		
20.521.7522	Apparatus Replace Fund	498,000	0	800,000	225,000	0	0	1,523,000
FACILITIES MAINTENANCE								
20.720.7000	Town Hall HVAC	150,000	150,000	0	0	0	0	300,000
20.720.7009	New Highway Div Facility	0	600,000	600,000	0	0	0	1,200,000
	Total Facil Maintenance	150,000	750,000	600,000	0	0	0	1,500,000
HIGHWAY MAINTENANCE								
20.730.7021	Medium Duty Trucks	180,000	180,000	0	180,000	0	0	540,000
20.730.7540	Light Duty Trucks	55,000	55,000	60,000	75,000	60,000	40,000	345,000
20.730.7679	Replace Street Sweeper	0	0	0	0	0	161,000	161,000
20.730.7045	Replace Ven-Equip	241,885	0	0	0	0	108,000	349,885
20.730.7010	Tracked Loader	0	0	0	0	0	0	0
20.730.7006	Plow/Sander/De-ice	52,200	23,000	16,000	16,000	16,000	16,000	139,200
20.730.7009	Equipment & Attachments	30,000	30,000	30,000	30,000	30,000	30,000	180,000
20.730.7012	Rt 108/So Pier Rd Bypass	0	250,000	250,000	0	0	0	500,000
	Total Highway	559,085	538,000	356,000	301,000	106,000	355,000	2,215,085
PARKS MAINTENANCE								
20.810.0713	Repl Utility Truck/Van	40,000	20,000	25,000	0	25,000	0	110,000
20.810.7014	Repl 4 Wh Drive Pickup	0	0	0	35,000	0	0	35,000
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	230,000	0	0	0	460,000
20.810.7242	Shade Pavilion-Camp	0	0	0	30,000	0	0	30,000
	Total Parks Maintenance	65,000	325,000	330,000	65,000	25,000	0	810,000
	TOTAL CAPITAL FUND	1,706,085	1,774,970	3,216,029	1,724,180	267,425	466,425	9,155,114

LIBRARY FUND - 42

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
REVENUES								
42.999.9000	Appropriated Reserve	0	10,775	68,628	68,628	0	68,628	-100.00%
42.999.9033	Interest on Investments	9,207	2,021	1,000	1,000	1,500	500	50.00%
42.999.9150	RI Grant-In-Aid	113,169	123,812	121,555	121,555	123,055	1,500	1.23%
42.999.9151	Fines	8,412	10,619	9,560	9,560	10,500	940	9.83%
42.999.9152	Gifts & Donations	875	550	1,880	2,550	51,042	48,492	1901.66%
42.999.9154	Champlin Grant	5,445	0	0	0	0	0	0.00%
42.999.9201	General Fund	546,569	546,569	546,569	546,569	548,173	1,604	0.29%
	Total Revenues	683,677	694,346	749,192	749,862	734,270	-15,592	-2.08%
EXPENDITURES								
42.856.0101	Full-Time Wages	172,266	182,809	234,340	233,079	237,137	4,058	1.74%
42.856.0102	Part-Time Wages	159,660	161,758	154,270	154,270	162,400	8,130	5.27%
42.856.0104	Over-Time Wages	3,984	7,566	6,000	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	23,793	24,779	25,036	25,036	20,120	4,916	-19.64%
42.856.0110	Pension Contributions	31,575	32,800	37,494	37,293	37,942	649	1.74%
42.856.0111	FICA Social Security	22,014	22,829	28,343	25,940	28,743	2,803	10.81%
42.856.0112	FICA Medicare	5,148	5,339	6,629	6,066	6,722	656	10.82%
42.856.0119	Other Post Employment	0	11,482	14,060	13,985	14,228	243	1.74%
42.856.0122	Dental Insurance	3,408	3,120	4,515	2,811	2,811	0	0.00%
42.856.0123	Health Insurance	43,894	46,944	53,115	49,426	53,380	3,954	8.00%
42.856.0124	Life Insurance	591	568	1,386	1,386	591	795	-57.36%
42.856.0125	Workers' Compensation	1,626	1,808	1,626	1,710	1,881	171	10.00%
	Personal Services	467,959	501,802	566,814	557,002	571,955	14,953	2.68%
42.856.0201	Professional Services	3,865	2,197	4,500	4,500	2,500	2,000	-44.44%
42.856.0205	Purchased Water	245	281	500	500	500	0	0.00%
42.856.0208	Sewage Treatment/Use	395	367	450	450	450	0	0.00%
42.856.0209	Rentals & Leases	3,126	2,753	2,650	2,650	2,000	650	-24.53%
42.856.0215	Fire Protection	283	548	450	450	375	75	-16.67%
42.856.0217	Telephone	2,464	2,454	2,350	2,350	2,350	0	0.00%
42.856.0218	Electricity	13,923	14,271	12,838	14,300	14,300	0	0.00%
42.856.0220	General Insurance	2,421	2,891	2,595	2,901	3,127	226	7.79%
42.856.0311	Licenses & Dues	3,773	3,980	3,600	3,600	3,600	0	0.00%
42.856.0312	Publications & Subscripns	6,032	6,876	5,500	5,500	5,500	0	0.00%
42.856.0315	Professional	240	1,248	400	400	400	0	0.00%
42.856.0406	Operating Supplies	11,979	12,586	12,500	12,500	12,500	0	0.00%
42.856.0407	Heating-Natural Gas	4,911	3,719	5,275	5,275	5,275	0	0.00%
42.856.0506	Equipment Maint &	5,774	5,617	5,000	5,000	5,000	0	0.00%
42.856.0507	Buildings Maint & Repairs	8,134	10,740	10,000	10,000	10,000	0	0.00%
42.856.0511	Ocean State Operations	26,783	26,920	26,920	26,920	25,938	982	-3.79%
42.856.0516	Champlin Grant	171	5,445	0	0	0	0	0.00%
42.856.0606	Books, Tapes. Videos	71,814	61,161	75,000	75,000	65,000	10,000	-13.33%
	Operating Expenses	166,333	164,054	170,528	172,296	158,815	13,481	-7.82%
42.856.0609	Equipment	4,550	4,010	3,500	3,500	3,500	0	0.00%
42.856.0610	Furnace Repairs	0	0	8,350	8,350	0	8,350	-100.00%
	Equipment	4,550	4,010	11,850	11,850	3,500	8,350	-70.46%
	TOTAL LIBRARY FUND	638,842	669,866	749,192	741,148	734,270	-6,878	-0.93%
	Surplus/(Deficit)	44,835	24,480	0	8,714	0		
	FUND BALANCE	252,639	277,119	208,491	217,205	217,205		

WATER FUND - 30		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
REVENUES								
30.999.9000	Appropriated Reserve	0	1,337,378	558,500	558,500	500,000	58,500	-10.47%
30.999.9001	Current Year Receipts	1,150,337	1,463,795	2,378,431	2,164,750	2,381,465	216,715	10.01%
30.999.9003	Interest Delinquent Payme	12,205	12,500	20,000	20,000	20,000	0	0.00%
30.999.9033	Interest on Investments	39,830	15,205	3,500	1,212	8,780	7,568	624.42%
30.999.9050	Miscellaneous Receipts	8,669	169	20,000	3,500	2,000	1,500	-42.86%
30.999.9400	Hydrants	50,769	48,688	50,000	30,000	30,000	0	0.00%
30.999.9401	Repairs / New Service Cha	11,625	9,255	10,000	10,000	10,000	0	0.00%
30.999.9404	Tank Painting Charges	57,960	0	0	0	0	0	0.00%
	TOTAL WATER FUND	1,331,395	2,886,990	3,040,431	2,787,962	2,952,245	164,283	5.89%
EXPENDITURES								
30.740.0101	Full-Time Wages	260,527	286,019	302,990	290,007	295,207	5,200	1.79%
30.740.0102	Part-Time Wages	11,169	10,855	10,750	10,750	10,750	0	0.00%
30.740.0104	Over-Time Wages	13,630	16,065	19,043	19,043	19,043	0	0.00%
30.740.0105	Longevity	6,609	8,895	8,828	10,240	11,266	1,026	10.02%
30.740.0106	Buy-Back Leave &	15,112	14,469	14,601	14,601	14,601	0	0.00%
30.740.0109	Shift Differential &	15,808	16,106	16,507	16,507	16,507	0	0.00%
30.740.0110	Pension Contributions	45,416	54,682	69,954	67,405	69,099	1,694	2.51%
30.740.0111	FICA Social Security	20,260	25,951	23,109	22,391	22,777	386	1.72%
30.740.0112	FICA Medicare	4,738	6,295	5,404	5,237	5,327	90	1.72%
30.740.0117	Vehicle Allowance	0	2,162	1,600	1,600	1,600	0	0.00%
30.740.0115	Other Post Employment	0	32,789	18,179	17,400	17,712	312	1.80%
30.740.0122	Dental Insurance	4,472	3,943	3,859	3,549	3,549	0	0.00%
30.740.0123	Health Insurance	62,200	63,289	62,140	66,037	71,320	5,283	8.00%
30.740.0124	Life Insurance	1,146	1,255	1,388	1,388	1,388	0	0.00%
30.740.0125	Workers' Compensation	11,433	12,714	13,987	14,708	15,149	441	3.00%
	Personal Services	472,520	555,489	572,339	560,863	575,295	14,432	2.57%
30.740.0201	Professional Services	17,961	30,079	24,000	24,000	24,000	0	0.00%
30.740.0205	Purchased Water	457,922	528,618	673,885	487,000	487,000	0	0.00%
30.740.0206	Solid Waste Disposal	0	0	300	300	300	0	0.00%
30.740.0208	Sewage Treatment/Use	345	345	441	441	441	0	0.00%
30.740.0215	Fire Protection	528	218	1,144	1,144	1,144	0	0.00%
30.740.0217	Telephone	9,576	8,671	8,477	8,477	8,477	0	0.00%
30.740.0218	Electricity	8,630	5,540	8,540	8,540	8,540	0	0.00%
30.740.0220	General Insurance	19,406	23,167	24,835	27,760	29,148	1,388	5.00%
30.740.0221	Vehicle Insurance	4,040	4,298	4,331	4,125	4,332	207	5.02%
30.740.0230	Service/Main Repairs	30,264	30,155	51,000	51,000	51,000	0	0.00%
30.740.0240	Administrative Expense	135,038	135,038	135,038	139,089	139,089	0	0.00%
30.740.0241	Payment- Lieu Of Taxes	28,461	29,600	29,600	29,600	30,784	1,184	4.00%
30.740.0302	Postage & Mailing	5,456	3,896	7,800	7,800	7,800	0	0.00%
30.740.0303	Printing & Binding	300	0	130	314	314	0	0.00%
30.740.0304	Copier	572	449	650	650	650	0	0.00%
30.740.0305	Office Supplies	424	511	500	500	500	0	0.00%
30.740.0308	Advertising & Promotions	54	58	200	200	200	0	0.00%
30.740.0310	Meeting Expense	50	0	200	200	200	0	0.00%
30.740.0311	Licenses & Dues	1,237	1,153	2,283	2,283	2,283	0	0.00%
30.740.0315	Professional Develop	250	0	2,260	2,260	2,260	0	0.00%
30.740.0401	Gasoline & Lubricants	12,089	13,345	10,300	10,300	10,300	0	0.00%
30.740.0402	Chemicals & Gases	6,688	7,217	6,500	6,500	6,500	0	0.00%
30.740.0405	Uniforms	1,239	1,640	3,000	3,000	3,000	0	0.00%
30.740.0406	Operating Supplies	2,956	2,538	3,648	3,648	3,648	0	0.00%
30.740.0407	Heating-Natural Gas	3,639	2,731	4,234	4,234	4,234	0	0.00%
30.740.0504	Vehicle Maint & Repairs	13,432	12,188	9,610	12,500	12,500	0	0.00%
30.740.0505	Office Equip Maint & Rep	6,610	6,332	8,100	8,100	8,100	0	0.00%
30.740.0506	Equipment Maint &	5,918	10,297	9,500	12,500	12,500	0	0.00%
30.740.0507	Buildings Maint &	1,813	0	1,775	1,775	1,775	0	0.00%
	Total Operating	774,898	858,084	1,032,281	858,240	861,019	2,779	14.02%
30.740.0607	Office Equipment	0	0	1,500	1,500	1,500	0	0.00%
30.740.0609	Equipment	7,140	2,705	3,031	3,031	3,031	0	0.00%
	Total Equipment	7,140	2,705	4,531	4,531	4,531	0	0.00%
30.741.0608	Vehicles	0	11,000	23,000	23,000	23,000	0	0.00%
	Total Capital Imp Prgram	0	11,000	23,000	23,000	23,000	0	0.00%

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
30.742.0609	Equipment	5,510	0	0	2,850	0	2,850	0.00%
30.742.0614	New Services	15,643	16,975	20,000	20,000	20,000	0	0.00%
30.742.0626	Radio Read Hrdware	0	0	0	0	25,000	25,000	100.00%
30.742.0627	Chlorine Injection	0	0	230,280	280,844	0	280,844	100.00%
30.742.0651	Main Replacement	131,215	0	20,000	8,115	20,000	11,885	100.00%
30.742.0652	Kinney Tank Painting	12,472	62,437	520,000	940	500,000	499,060	53091.49%
30.742.0653	North End Tank Painting	0	0	0	0	341,000	341,000	0.00%
30.742.1654	Water Meter Program	6,699	5,383	45,000	45,000	15,000	30,000	-66.67%
30.742.1655	Hydrants New/Replace	1,615	6,114	16,000	16,000	7,500	8,500	-53.13%
30.742.1666	General Systems	78,042	65,537	100,000	14,817	100,000	85,183	574.90%
30.742.0757	Tanks-Clean &	0	0	0	0	0	0	0.00%
	Maintenance & Non-Cap	251,196	156,446	951,280	388,566	1,028,500	639,934	164.69%
30.910.6119	Water Refunding [2004]	50,000	55,000	50,000	50,000	55,000	5,000	10.00%
30.915.0602	Pt. Judith [1981]	3,753	0	0	0	0	0	0.00%
30.920.6119	Water Refunding [2004]	11,025	9,031	7,000	7,000	4,900	2,100	-30.00%
30.920.0602	Pt. Judith [1981]	151	0	0	0	0	0	0.00%
	Total Debt Service	64,929	64,031	57,000	57,000	59,900	2,900	-20.00%
	TOTAL WATER FUND	1,570,683	1,647,755	2,640,431	1,892,200	2,552,245	660,045	34.88%
30.740.0611	Depreciation	0	0	400,000	0	400,000	400,000	0.00%
	TOTAL + DEPREC	1,570,683	1,647,755	3,040,431	1,892,200	2,952,245	1,060,045	
	Surplus/(Deficit)	-239,288	1,239,235	0	895,762	0	-895,762	
	Unrestricted Net Assets	1,747,225	1,649,082	1,090,582	1,986,344	1,486,344		

WASTEWATER FUND		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
REVENUES								
32.999.9000	Appropriated Reserve	0	1,666,388	1,228,000	1,228,000	484,020	743,980	-60.58%
32.999.9001	Current Year Receipts	2,956,020	2,938,321	3,945,868	3,464,805	3,631,118	166,313	4.80%
32.999.9003	Interest Delinquent	43,038	35,859	53,000	53,000	53,000	0	0.00%
32.999.9007	Storm Damage	0	13,715	0	19,208	0	19,208	-100.00%
32.999.9033	Interest on Investments	131,080	56,242	60,000	56,000	56,000	0	0.00%
32.999.9042	Pretreatment Revenue	36,430	33,380	39,000	39,000	39,000	0	0.00%
32.999.9050	Miscellaneous Receipts	606	27,731	3,600	4,800	3,600	1,200	-25.00%
32.999.9402	Sewer Permits	400	800	2,400	2,400	2,400	0	0.00%
32.999.9410	Lot Develop Fee	2,349	1,857	14,400	14,400	14,400	0	0.00%
32.999.9411	Lot Develop Fee Billing	64,930	58,838	115,200	115,200	115,200	0	0.00%
32.999.9413	North End Assessment	731,593	746,432	672,000	683,256	672,000	11,256	-1.65%
32.999.9414	Assessment Interest &	150,864	149,084	124,800	124,800	124,800	0	0.00%
32.999.9416	URI Sewer Rebate	64,783	18,440	120,000	83,220	85,000	1,780	2.14%
32.999.9417	Regional WWT Facil	0	122,224	0	12,983	13,000	17	0.13%
	TOTAL REVENUES	4,182,093	5,869,311	6,378,268	5,901,072	5,293,538	607,534	-10.30%
EXPENDITURES								
32.750.0101	Full-Time Wages	470,149	489,214	511,830	498,869	511,830	12,961	2.60%
32.750.0104	Over-Time Wages	24,513	27,291	28,350	28,350	28,350	0	0.00%
32.750.0105	Longevity	20,121	20,952	20,862	23,302	24,622	1,320	5.66%
32.750.0106	Buy-Back Leave &	30,495	32,879	33,056	38,917	38,917	0	0.00%
32.750.0107	Shift Differential &	15,770	16,023	16,493	16,493	16,493	0	0.00%
32.750.0110	Pension Contributions	79,169	81,524	124,614	120,979	125,551	4,572	3.78%
32.750.0111	FICA Social Security	34,243	35,214	45,583	37,568	46,237	8,670	23.08%
32.750.0112	FICA Medicare	8,009	8,236	10,660	8,786	10,814	2,028	23.08%
32.750.0117	Vehicle Allowance	315	1,497	1,600	1,600	1,600	0	0.00%
32.750.0119	Other Post Employment	0	57,135	30,710	29,232	30,710	1,478	5.06%
32.750.0122	Dental Insurance	7,790	7,017	6,550	5,954	5,496	458	-7.69%
32.750.0123	Health Insurance	94,833	106,293	114,660	123,800	133,704	9,904	8.00%
32.750.0124	Life Insurance	1,984	2,247	2,320	2,193	2,320	127	5.79%
32.750.0125	Workers' Compensation	21,474	23,879	26,270	27,624	30,386	2,762	10.00%
	Personal Services	808,865	909,401	973,558	963,667	1,007,030	43,363	4.50%

WASTEWATER (CONT)		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
32.750.0201	Professional Services	24,147	32,937	55,064	55,064	35,700	19,364	-35.17%
32.750.0205	Purchased Water	3,094	4,883	2,971	2,971	2,971	0	0.00%
32.750.0206	Solid Waste Disposal	43,944	58,686	60,000	60,000	60,000	0	0.00%
32.750.0208	Sewage Treatment/Use	903,443	831,439	902,000	783,000	783,000	0	0.00%
32.750.0209	Rentals & Leases	0	0	100	100	100	0	0.00%
32.750.0215	Fire Protection	371	2,215	2,948	2,948	2,948	0	0.00%
32.750.0217	Telephone	5,371	4,349	5,371	5,371	5,371	0	0.00%
32.750.0218	Electricity	204,663	179,092	210,000	210,000	210,000	0	0.00%
32.750.0220	General Insurance	19,900	23,758	25,469	28,469	30,690	2,221	7.80%
32.750.0221	Vehicle Insurance	4,029	3,752	8,229	7,839	8,450	611	7.79%
32.750.0226	Self-Insured Claims	0	0	10,000	10,000	10,000	0	0.00%
32.750.0230	Service/Main Repairs	2,300	26,447	15,000	15,000	15,000	0	0.00%
32.750.0240	Administrative Expense	415,592	415,592	415,592	428,060	428,060	0	0.00%
32.750.0241	Payment In Lieu Of Taxes	128,354	128,354	132,205	132,205	137,493	5,288	4.00%
32.750.0302	Postage & Mailing	3,978	3,905	7,062	7,062	7,062	0	0.00%
32.750.0303	Printing & Binding	0	491	500	500	500	0	0.00%
32.750.0304	Copier	924	756	800	800	800	0	0.00%
32.750.0305	Office Supplies	868	1,050	860	860	1,000	140	16.28%
32.750.0308	Advertising & Promotions	46	876	1,000	1,000	1,000	0	0.00%
32.750.0310	Meeting Expense	35	210	350	350	350	0	0.00%
32.750.0311	Licenses & Dues	633	717	741	741	900	159	21.46%
32.750.0312	Publications & Subscrip	0	0	91	91	91	0	0.00%
32.750.0315	Professional	725	663	3,000	3,000	3,000	0	0.00%
32.750.0320	PC Software & Programs	99	2,975	4,400	4,400	4,400	0	0.00%
32.750.0401	Gasoline & Lubricants	9,981	11,905	9,120	9,120	9,500	380	4.17%
32.750.0402	Chemicals & Gases	51,707	69,579	64,291	64,291	71,211	6,920	10.76%
32.750.0405	Uniforms	1,528	1,079	3,000	3,000	3,000	0	0.00%
32.750.0406	Operating Supplies	14,596	13,430	14,000	14,000	14,000	0	0.00%
32.750.0407	Heating Fuel	13,014	13,588	16,000	34,050	25,800	8,250	-24.23%
32.750.0411	Building Supplies	397	0	397	397	397	0	0.00%
32.750.0501	Small Tools	0	0	750	750	750	0	0.00%
32.750.0504	Vehicle Maint & Repairs	3,700	11,561	8,661	8,661	8,661	0	0.00%
32.750.0505	Office Equipment Repair	0	38	500	500	500	0	0.00%
32.750.0506	Equipment Maintenance	25,406	38,104	28,975	28,975	28,975	0	0.00%
32.750.0507	Buildings Maintenance &	938	2,365	2,400	2,400	2,400	0	0.00%
32.750.0508	Grounds Maintenance	1,065	3,541	1,065	1,950	1,065	885	-45.38%
	Operating Expenses	1,884,848	1,888,337	2,012,912	1,927,925	1,915,145	-12,780	-0.66%
32.750.1604	Office Equipment	2,587	959	2,500	2,500	2,500	0	0.00%
32.750.0609	Equipment	5,709	8,198	5,100	5,460	5,100	360	-6.59%
	Capital Expenses	8,296	9,157	7,600	7,960	7,600	-360	-4.52%
	TOTAL OPERATIONS	2,702,009	2,806,895	2,994,070	2,899,552	2,929,775	30,223	1.04%
32.751.0608	Vehicles & Equipment	0	0	125,000	125,000	75,000	50,000	100.00%
	TOTAL CAPITAL	0	0	125,000	125,000	75,000	-50,000	100.00%
32.752.0609	Equipment	6,487	0	0	0	0	0	0.00%
32.752.0666	Anglers Court Sewers	16,388	171,260	0	0	0	0	0.00%
32.752.0611	Scarborough Plant	387,739	402,166	400,000	8,665	400,000	391,335	4516.27%
32.752.0628	Remote Pumping Stations	45,409	106,167	1,195,000	1,108,759	363,000	745,759	-67.26%
32.752.0629	Pier Area Flow Impvmnt	0	0	200,000	15,600	150,000	134,400	100.00%
32.752.0699	Regional Wastewater	5,000	0	24,260	0	31,388	31,388	100.00%
32.752.0704	General Systems	48,920	144,641	185,000	103,712	100,000	3,712	-3.58%
	Maintenance/Non-Capital	509,943	824,234	2,004,260	1,236,736	1,044,388	-192,348	-15.55%
32.910.6115	SRFL Sewer Project '92	209,457	209,351	209,457	209,457	209,457	0	0.00%
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	175,389	179,780	184,280	184,280	188,893	4,613	2.50%
32.910.6122	SRFL Sewer Project '99	39,053	40,127	41,231	41,231	42,365	1,134	2.75%
32.910.6127	Briggs Farm Sewer	192,000	195,000	198,000	198,000	202,000	4,000	2.02%
32.910.6128	Sewer [2004 Refunding]	61,313	58,860	0	0	0	0	0.00%
	TOTAL PRINCIPAL	782,212	788,118	737,968	737,968	747,715	9,747	1.32%
32.920.6615	SRFL Sewer Project '92	26,995	11,417	11,570	11,570	3,857	7,713	-66.66%
32.920.6118	SRFL Sewer Project '94	13,986	10,422	7,770	7,770	4,662	3,108	-40.00%
32.920.6120	SRFL Sewer Projects '99	56,389	51,050	45,589	45,589	39,984	5,605	-12.29%
32.920.6122	SRFL Sewer Project '99	13,751	12,463	11,142	11,142	9,783	1,359	-12.20%
32.920.6127	Briggs Farm Sewer '03	45,392	57,938	40,899	40,899	38,374	2,525	-6.17%
32.920.6128	Sewer [2004 Refunding]	3,280	1,104	0	0	0	0	0.00%
	TOTAL INTEREST	159,793	144,394	116,970	116,970	96,660	20,310	-17.36%
	TOTAL WASTEWATER	4,153,957	4,563,641	5,978,268	5,116,226	4,893,538	-222,688	-4.35%

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
WASTEWATER (continued)								
32.750.0611	Depreciation	0	0	400,000	0	400,000	400,000	0.00%
	TOTL & DEPRECIATION	4,153,957	4,563,641	6,378,268	5,116,226	5,293,538	177,312	3.47%
	Surplus/(Deficit)	28,136	1,305,670	0	784,846	0		
	Unrestricted Net Assets	6,558,560	6,197,842	5,369,842	6,154,688	5,670,668		

BEACH ENTERPRISE FUND

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
34.999.9001	Approp Unrestrict Resrve	998,875	1,405,920	0	0	273,348	273,348	0.00%
34.999.9033	Interest on Investments	32,682	8,889	26,640	8,900	8,900	0	0.00%
34.999.9050	Miscellaneous Receipts	7,665	5,417	7,100	8,560	7,100	1,460	-17.06%
34.999.9007	Storm Damage	0	22,847	0	103,592	0	103,592	-100.00%
34.999.9007	Cabana Rebuild Insuranc	0	0	0	294,824	0	294,824	-100.00%
34.999.9106	Concerts & Fireworks	10,000	15,716	43,216	19,534	19,534	0	0.00%
34.999.9501	Resident Passes/Adult	88,735	97,005	95,320	95,320	95,320	0	0.00%
34.999.9503	Parking/Seasonal	130,825	144,540	138,095	138,095	138,095	0	0.00%
34.999.9504	Parking/Daily	205,854	250,219	235,500	245,000	245,000	0	0.00%
34.999.9506	Daily Admissions	484,283	594,615	544,330	560,000	560,000	0	0.00%
34.999.9507	Concession	65,000	58,150	52,000	84,050	128,200	44,150	52.53%
34.999.9508	Resident Passes/Youth	10,100	11,200	10,780	10,780	10,780	0	0.00%
34.999.9509	North Beach Cabanas	143,405	147,500	147,200	156,400	147,200	9,200	-5.88%
34.999.9510	North Beach Pavilion	168,405	160,502	167,800	167,800	167,800	0	0.00%
34.999.9511	Canonchet Club House	61,406	69,025	68,735	68,735	68,735	0	0.00%
34.999.9517	Nonresident Passes/Adult	117,040	126,370	125,270	125,270	125,270	0	0.00%
34.999.9518	Nonresident - Youth	28,790	33,160	30,070	30,070	30,070	0	0.00%
34.999.9521	Sr Nonresident/Seasonal	8,040	12,300	8,600	8,600	8,600	0	0.00%
34.999.9522	South Pavilion Seasonal	85,691	83,718	85,060	85,060	85,060	0	0.00%
34.999.9525	North Pavilion Parking	13,955	18,990	13,965	13,965	13,965	0	0.00%
34.999.9527	South Pavilion Parking	10,710	17,200	10,780	10,780	10,780	0	0.00%
34.999.9801	Beach Tent Rental	19,558	35,010	20,305	20,305	20,305	0	0.00%
34.999.9802	Beach Shuttle	0	850	1,000	1,000	1,000	0	0.00%
34.999.9905	Transfer-General Fund	0	0	0	424,669	0	424,669	-100.00%
	TOTAL BEACH FUND	2,691,019	3,319,143	1,831,766	2,681,309	2,165,062	-516,247	-19.25%
EXPENDITURES								
34.840.0101	Full-Time Wages	55,951	36,569	55,710	55,884	56,387	503	0.90%
34.840.0103	Seasonal Wages	567,176	534,271	549,720	549,720	549,720	0	0.00%
34.840.0104	Over-Time Wages	623	2,286	2,332	2,332	2,332	0	0.00%
35.840.0105	Longevity	83	255	0	326	442	116	35.58%
34.840.0106	Buy-Back Leave & Benefit	3,909	0	0	0	3,500	3,500	100.00%
34.810.0108	Beach & Parking Patrol	41,950	42,775	42,000	42,000	42,000	0	0.00%
34.840.0110	Pension Contributions	9,111	3,016	16,565	12,591	16,744	4,153	32.98%
34.840.0111	FICA Social Security	39,045	37,640	40,285	37,712	40,544	2,832	7.51%
34.840.0112	FICA Medicare	9,132	8,786	9,422	8,820	9,482	662	7.51%
34.840.0113	Unemployment	0	8,953	0	6,646	0	6,646	-100.00%
34.840.0119	Other Post Employment	0	5,655	3,343	3,353	3,383	30	0.90%
34.840.0122	Dental Insurance	194	185	521	150	522	372	248.00%
34.840.0123	Health Insurance	2,501	2,748	2,580	2,545	2,749	204	8.02%
34.840.0124	Life Insurance	236	124	462	462	462	0	0.00%
34.840.0125	Workers' Compensation	26,216	29,152	32,067	33,720	37,092	3,372	10.00%
34.840.0191	Workshop Employee	168	0	400	400	400	0	0.00%
	Personal Services	756,295	712,415	755,407	756,661	765,759	9,098	1.20%
34.840.0079	Shuttle Service	0	0	25,000	11,982	12,000	18	0.15%
34.840.0201	Professional Services	4,160	8,232	5,500	5,500	5,500	0	0.00%
34.940.0205	Purchased Water	2,930	3,756	3,100	4,550	4,600	50	1.10%
34.840.0206	Solid Waste Disposal	16,323	16,546	47,792	47,792	47,792	0	0.00%
34.840.0207	Contracted Grounds	31,500	32,100	0	0	0	0	0.00%
34.840.0208	Sewage Treatment/Use	4,596	5,435	5,844	5,844	5,844	0	0.00%
34.840.0209	Rentals & Leases	2,885	5,260	4,400	4,400	4,400	0	0.00%
34.840.0215	Fire Protection	300	1,414	1,750	1,750	1,750	0	0.00%
34.840.0217	Telephone	7,842	6,173	6,540	6,540	6,540	0	0.00%
34.840.0218	Electricity	17,478	10,252	17,845	17,845	17,845	0	0.00%

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
BEACH (Continued)								
34.840.0220	General Insurance	51,979	61,260	50,616	72,591	78,253	5,662	7.80%
34.840.0221	Vehicle Insurance	1,769	1,882	1,896	1,896	2,044	148	7.81%
34.840.0240	Administrative Expense	105,537	105,537	105,537	133,342	133,342	0	0.00%
34.840.0241	Payment In Lieu Of Taxes	159,956	187,118	187,118	191,796	199,468	7,672	4.00%
34.840.0302	Postage-Mailing Service	1,132	1,512	1,250	1,250	1,250	0	0.00%
34.840.0303	Printing & Binding	4,148	5,350	5,300	5,300	5,300	0	0.00%
34.840.0304	Copier	90	133	500	500	500	0	0.00%
34.840.0305	Office Supplies	167	1,414	500	500	500	0	0.00%
34.840.0306	Advertising & Promotions	10	3,061	2,500	2,500	3,000	500	20.00%
34.840.0311	Licenses & Dues	0	402	500	500	500	0	0.00%
34.840.0320	PC Software & Programs	0	528	12,500	6,248	6,250	2	0.03%
34.840.0356	Concerts	29,018	25,396	33,000	33,000	33,000	0	0.00%
34.840.0357	Fireworks Display	0	19,500	28,000	14,995	14,995	0	0.00%
34.840.0366	Beach Tent Rental	16,166	28,154	18,500	18,500	18,500	0	0.00%
34.840.0401	Gasoline & Lubricants	968	918	1,060	1,060	1,060	0	0.00%
34.840.0404	Maintenance Supplies	0	3,142	4,000	5,349	6,000	651	12.17%
34.840.0405	Uniforms	4,933	7,246	2,750	2,750	5,000	2,250	81.82%
34.840.0406	Operating Supplies	13,681	18,877	15,000	15,000	15,000	0	0.00%
34.840.0407	Heating Fuel	378	484	500	500	500	0	0.00%
34.840.0410	Food Purchases	0	276	1,000	1,000	1,000	0	0.00%
34.840.0411	Building Supplies	0	5,029	2,500	2,500	2,500	0	0.00%
34.840.0501	Small Tools	0	578	650	650	650	0	0.00%
34.840.0504	Vehicle Maintenance &	10,862	12,311	9,500	9,500	9,500	0	0.00%
34.940.0505	Office Equipment Repair	0	0	1,250	1,250	1,250	0	0.00%
34.840.0506	Equipment Maintenance	1,414	5,586	30,000	8,000	22,000	14,000	175.00%
34.840.0507	Buildings Maintenance &	31,837	21,761	0	16,500	16,500	0	0.00%
34.840.0508	Grounds Maintenance	4,838	10,572	0	7,500	7,500	0	0.00%
	Operating Expenses	526,897	617,195	633,698	660,680	691,633	30,953	4.69%
34.840.0607	Office Equipment	4,549	7,378	8,000	8,000	8,000	0	0.00%
34.840.0609	Equipment	6,769	4,810	2,700	5,250	5,250	0	0.00%
	Equipment	11,318	12,188	10,700	13,250	13,250	0	0.00%
	TOTAL OPERATING	1,294,510	1,341,798	1,399,805	1,430,591	1,470,642	40,051	48.54%
34.841.0609	Equipment	36,331	5,408	35,000	19,378	35,000	15,622	80.62%
34.841.0610	Other Improvements	0	33,790	100,000	17,175	100,000	82,825	482.24%
34.841.0612	Facility Repair-Rehab	0	11,653	40,000	0	40,000	40,000	100.00%
34.841.0614	North Pavilion Rehabil	264,280	1,682,037	0	0	0	0	0.00%
34.841.0615	Beach Sand Replinishmnt	14,000	32,771	40,000	248,300	50,000	198,300	-79.86%
34.841.0616	South Pavilion-Rehab	153,980	0	0	0	0	0	0.00%
34.841.0617	No Beach Clubhuse-Repr	247,175	0	0	33,245	0	0	0.00%
	No Pavl Concess Repair	0	0	0	149,587	0	149,587	-100.00%
	So Pav Concession Repr				60,535	0	60,535	-100.00%
	Rebuild No Bech Cabana	0	0	0	33,700	0	33,700	-100.00%
	Cabanas-repair ramps				57,143	0	57,143	-100.00%
	New Water Services (3)	0	0	0	15,000	0	15,000	-100.00%
	Sewer Pump Replace	0	0	0	57,856	0	0	0.00%
34.841.0618	Beach Security Issues	19,000	22,500	0	0	0	0	0.00%
34.841.7111	Parking Facilities	0	2,100	50,000	176,996	50,000	126,996	-71.75%
	TOTAL MAINTENANCE	734,766	1,790,259	265,000	868,915	275,000	-502,814	-57.87%
	TOTAL BEACH FUND	2,029,276	3,132,057	1,664,805	2,299,506	1,745,642	-462,763	-20.12%
34.840.0611	Depreciation Expense	75,383	0	166,961	0	419,420	0	0.00%
	TOTAL + DEPREC	2,104,659	3,132,057	1,831,766	2,299,506	2,165,062	-462,763	
	Surplus/(Deficit)	586,360	187,086	0	381,803	0	-53,484	
	Unrestricted Net Assets	1,367,012	148,178	148,178	529,981	256,633		

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
MIDDLEBRIDGE RECREATION FUND - FUND 36								
REVENUES								
36.999.9000	Appropriated Reserve				500,000	40,288	459,712	-91.94%
36.999.9007	Storm Damage Reimb	0	0	0	18,728	0	18,728	-100.00%
36.999.9020	Residential Rents	0	0	0	19,700	22,500	2,800	14.21%
36.999.9025	Har Master-Slip Rents	0	0	0	23,525	23,525	0	0.00%
36.999.9033	Interest on Investments	0	0	0	0	0	0	0.00%
36.999.9049	Bond Proceeds	0	0	0	974,000	0	974,000	-100.00%
36.999.9050	Miscellaneous Receipts	0	0	0	6,629	0	6,629	-100.00%
36.999.9507	Concessions-Kayak Rent	0	0	0	10,000	15,000	5,000	50.00%
36.999.9905	Transfer-General Fund	0	0	0	0	82,428	82,428	100.00%
	Total Revenues	0	0	0	1,552,582	183,741	-1,368,841	-88.17%
EXPENDITURES								
36.868.0103	Seasonal Wages	0	0	0	0	0	0	0.00%
36.868.0111	FICA Social Security	0	0	0	0	0	0	0.00%
36.868.0112	Unemployment	0	0	0	0	0	0	0.00%
36.868.0125	Workers' Compensation	0	0	0	0	0	0	0.00%
	Personal Services	0	0	0	0	0	0	0.00%
36.760.0201	Professional Services	0	0	0	10,567	0	10,567	-100.00%
36.760.0202	Property Management	0	0	0	6,500	0	6,500	-100.00%
36.760.0203	Legal Services	0	0	0	27,250	500	26,750	-98.17%
36.760.0205	Purchased Water	0	0	0	750	393	357	-47.60%
36.760.0206	Solid Waste Disposal	0	0	0	1,080	1,440	360	33.33%
36.760.0208	Sewage Treatment/Use	0	0	0	495	2,225	1,730	349.49%
36.760.0209	Rentals & Leases	0	0	0	0	0	0	0.00%
36.760.0215	Fire Protection	0	0	0	0	0	0	0.00%
36.760.0217	Telephone	0	0	0	315	384	69	21.90%
36.760.0218	Electricity	0	0	0	572	3,505	2,933	512.76%
36.760.0220	General Insurance	0	0	0	3,168	4,000	832	26.26%
36.760.0240	Admin Expense	0	0	0	0	0	0	0.00%
36.760.0241	Payment-in-lieu-of-taxes	0	0	0	0	0	0	0.00%
36.760.0320	Software Support & Progs	0	0	0	1,550	300	1,250	-80.65%
36.760.0401	Gas and Lubricants	0	0	0	260	500	240	0.00%
36.760.0406	Operating Supplies	0	0	0	200	400	200	100.00%
36.760.0404	Maintenance Supplies	0	0	0	0	0	0	0.00%
36.760.0407	Heating Fuel	0	0	0	2,455	2,000	455	-18.53%
36.760.0506	Equipment Maint &	0	0	0	7,000	6,000	1,000	-14.29%
36.760.0507	Buildings Maint & Repairs	0	0	0	35,000	8,311	26,689	-76.25%
36.760.0507	Grounds Maint & Repairs	0	0	0	1,000	2,500	1,500	150.00%
	Total Operating Expense	0	0	0	98,162	32,458	-65,704	-66.93%
36.760.0609	Equipment	0	0	0	2,200	0	2,200	-100.00%
36.760.7005	Land Purchase	0	0	0	1,400,000	0	1,400,000	0.00%
	Total Capital	0	0	0	1,402,200	0	-1,402,200	-100.00%
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36.910.0602	Principal Payment	0	0	0	0	129,000	129,000	100.00%
36.915.0602.	Interest Expense	0	0	0	11,932	22,283	10,351	86.75%
	Total Debt	0	0	0	11,932	151,283	139,351	1167.88%
36.760.0611	Depreciation-Not Expend	0	0	0	0	0	0	0.00%
	TOTAL MIDDLEBRIDGE	0	0	0	1,512,294	183,741	-1,328,553	-87.85%
	EXCESS REV / EXPS	0	0	0	40,288	0	-40,288	
	MIDDLEBR FUND BAL	0	0	0	40,288	0		

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
KINNEY BUNGALOW - 43-864								
REVENUES								
43.999.9000	Fund Balance	0	100,000	0	49,530	0	0	100.00%
43.999.9033	Interest Income	56	0	100	100	100	0	0.00%
43.999.9096	Tent Rental	2,450	4,030	4,500	4,500	4,500	0	0.00%
43.999.9099	Chair Rental	24,735	29,267	30,000	30,000	30,000	0	0.00%
43.999.9793	Bungalow Rentals	100,201	89,006	63,000	63,000	74,006	11,006	17.47%
43.999.9833	Bungalow Events	2,190	2,612	2,850	2,850	2,850	0	0.00%
43.999.9905	Transfer-General Fund	66,000	85,000	0	0	0	0	0.00%
	Total Revenues	195,632	309,915	100,450	149,980	111,456	11,006	7.34%
EXPENDITURES								
43.864.0103	Seasonal Wages	37,106	48,670	46,500	46,500	46,500	0	0.00%
43.864.01111	FICA Medi-FICA	2,311	3,018	2,883	2,883	2,883	0	0.00%
43.864.00112	Medi-FICA	541	706	674	674	674	0	0.04%
43.864.01125	Worker's Compensation	115	141	127	134	147	13	9.70%
	Total Personal Services	40,073	52,535	50,184	50,191	50,204	13	0.03%
43.864.0205	Water	0	0	500	500	500	0	0.00%
43.864.0215	Fire Protection	262	829	352	750	750	0	0.00%
43.864.0217	Telephone	2,214	1,635	2,100	2,100	2,100	0	0.00%
43.864.0218	Electricity	2,515	2,032	2,340	2,340	2,340	0	0.00%
43.864.0220	General Insurance	0	0	0	0	8,500	8,500	100.00%
43.864.0302	Postage/Mailing	83	38	50	50	50	0	0.00%
43.864.0303	Printing/Binding	303	555	500	500	500	0	0.00%
43.864.0305	Office Supplies	442	406	500	500	500	0	0.00%
43.864.0308	Advertising/Promotions	4,418	3,990	6,200	6,200	6,200	0	0.00%
43.864.0366	Tent Rental	0	2,350	2,500	2,500	2,500	0	0.00%
43.864.0404	Maintenance Supplies	482	1,477	950	950	950	0	0.00%
43.864.0406	Operating Supplies	198	68	500	500	500	0	0.00%
43.864.0407	Heating Fuel	806	1,379	770	770	770	0	0.00%
43.864.0507	Building Maintenance	23,278	151,509	27,500	77,030	29,588	-47,442	-61.59%
43.864.0508	Grounds Maintenance	0	0	2,254	2,254	2,254	0	100.00%
	Total Operating Expense	35,001	166,268	47,016	96,944	58,002	-38,942	-40.17%
43.864.0609	Equipment	0	199	3,250	3,250	3,250	0	100.00%
	TOTAL KINNEY BUNGAL(	75,074	219,002	100,450	150,385	111,456	-38,929	-25.89%
	Excess Rev/Expenses	120,558	90,913	0	-405	0		
	FUND BALANCE	123,864	114,777	114,777	64,842	64,842		
SUNSET FARM - 43-865								
REVENUES								
43.999.9000	Use of Fund Balance	0	0	16,200	85,675	15,100	-70,575	-82.38%
43.999.9068	Reimb Storm Damage	0	6,187	0	0	0	0	0.00%
43.999.9202	Transfer - General Fund	25,000	76,000	0	0	0	0	0.00%
	TOTAL REVENUE	25,000	82,187	16,200	85,675	15,100	-70,575	-82.38%
43.865.0205	Water	958	3,034	950	3,850	3,850	0	0.00%
43.865.0220	General Insurance	0	0	0	0	5,500	5,500	100.00%
43.865.0302	Electricity	0	0	0	0	0	0	0.00%
43.865.0305	Licenses/Dues	362	362	250	0	0	0	0.00%
43.865.0507	Building Maint/Repair	1,242	6,399	15,000	75,325	5,750	-69,575	-92.37%
	Total Operating Expense	2,562	9,795	16,200	79,175	15,100	-64,075	-80.93%
43.865.0750	Equipment	0	0	0	0	0	0	0.00%
	TOTAL SUNSET FARM	2,562	9,795	16,200	79,175	15,100	-64,075	-80.93%
	Excess Rev/Expenses	22,438	72,392	0	6,500	0		
	FUND BALANCE	25,000	97,392	81,192	18,217	3,117		

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
THE TOWERS - 43-868								
REVENUES								
43.999.9033	Interest Income	0	162	300	300	300	0	0.00%
43.999.9080	Chair Rental	76,829	76,341	70,740	70,740	70,740	0	0.00%
43.999.9081	Towers Committee Trust	196,163	159,781	180,000	180,000	180,538	538	0.30%
43.999.9083	Donations & Misc	10,250	250	250	250	250	0	0.00%
43.999.9090	Towers Events	4,000	3,000	3,000	3,000	3,000	0	0.00%
43.999.9849	Friends-Capital Contrib	0	0	4,065	4,065	4,065	0	0.00%
43.999.9869	Friends of the Towers	0	0	0	300	300	0	0.00%
43.999.9905	Transfer-General Fund	0	0	0	57,820	50,685	7,135	100.00%
	Total Revenues	287,242	239,534	258,355	316,475	309,878	-6,597	-2.08%
EXPENDITURES								
43.868.0103	Seasonal Wages	98,989	110,147	110,000	110,000	110,000	0	0.00%
43.868.0111	FICA Social Security	6,138	6,830	8,415	8,415	8,415	0	0.00%
43.868.0112	Unemployment	1,436	1,597	1,500	1,595	1,595	0	0.00%
43.868.0125	Workers' Compensation	706	834	750	789	868	79	10.01%
	Personal Services	107,269	119,408	120,665	120,799	120,878	79	0.07%
43.868.0201	Professional Services	360	0	400	400	400	0	0.00%
43.868.0205	Purchased Water	652	674	1,000	675	1,000	325	48.15%
43.868.0206	Solid Waste Disposal	0	0	300	300	300	0	0.00%
43.868.0208	Sewage Treatment/Use	417	571	700	700	700	0	0.00%
43.868.0208	Rentals & Leases	0	0	100	0	100	100	0.00%
43.868.0210	Table & Chair Rental	31,468	32,099	32,000	32,000	32,000	0	0.00%
43.868.0215	Fire Protection	663	1,129	2,000	5,200	2,750	2,450	-47.12%
43.868.0217	Telephone	3,765	3,522	4,200	4,200	4,200	0	0.00%
43.868.0218	Electricity	12,456	9,649	12,500	12,500	12,500	0	0.00%
43.868.0220	General Insurance	6,988	14,393	8,040	17,254	18,600	1,346	7.80%
43.868.0302	Postage/Mailings	718	176	750	750	750	0	0.00%
43.868.0303	Printing/Binding	155	307	1,000	1,000	1,000	0	0.00%
43.868.0304	Copier	96	111	250	250	250	0	0.00%
43.868.0305	Office Supplies	942	665	1,200	1,200	1,200	0	0.00%
43.868.0308	Advertising & Promotions	665	1,938	700	700	700	0	0.00%
43.868.0310	Meeting Expense	0	90	250	0	250	250	0.00%
43.868.0313	Publications/Subscript	0	0	100	0	100	100	0.00%
43.868.0357	Mileage Allowance	0	0	200	0	200	200	0.00%
43.868.0404	Special Programs	0	0	1,000	0	1,000	1,000	0.00%
43.868.0406	Maintenance Supplies	5,372	5,178	5,500	5,700	5,500	200	-3.51%
43.868.0407	Operating Supplies	1,896	699	2,000	1,200	2,000	800	66.67%
43.868.0407	Heating Fuel	13,656	9,736	14,000	10,500	14,000	3,500	33.33%
43.868.0506	Equipment Maint &	10,041	9,604	10,000	13,900	10,000	3,900	-28.06%
43.868.0507	Buildings Maint & Repairs	16,877	9,896	11,000	63,961	76,000	12,039	18.82%
	Total Operating Expense	107,187	100,437	109,190	172,390	185,500	13,110	7.60%
43.868.0607	Office Equipment	0	0	2,500	2,500	2,500	0	0.00%
43.868.0609	Equipment	0	0	1,000	1,000	1,000	0	0.00%
43.868.0750	Cap Projects Transfer	25,000	25,000	25,000	14,421	0	0	0.00%
	Total Capital	25,000	25,000	28,500	17,921	3,500	0	0.00%
	TOTAL TOWERS FUND	239,456	244,845	258,355	311,110	309,878	13,189	4.24%
	Surplus/(Deficit)	47,786	-5,311	0	5,365	0		
	TOWERS FUND BAL	30,516	25,205	25,205	30,570	30,570		

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
GALILEE LANDING FUND - 43.883								
REVENUES								
43.999.9033	Interest Income	8,638	3,095	500	500	500	0	0.00%
43.999.9760	Approp of Fund Bal	0	469,300	0	5,000	6,922	1,922	38.44%
43.999.9797	Galilee Landing Fees	83,990	82,733	84,000	86,578	86,578	0	0.00%
	TOTAL REVENUE	92,628	555,128	84,500	92,078	94,000	1,922	2.09%
EXPENDITURES								
43.883.0103	Seasonal-Parking Patrol	9,248	7,054	7,615	7,615	7,800	185	2.43%
43.883.0108	Police Details	51,339	40,785	42,500	42,500	42,500	0	0.00%
43.883.0111	Social Security	644	1,716	2,982	2,982	3,543	561	18.81%
43.883.0112	Medicare FICA	151	370	697	697	829	132	18.94%
43.883.0112	Rubbish Removal	11,236	16,471	11,700	11,900	14,500	2,600	21.85%
43.883.0357	Street Sweeping	0	12,611	11,106	11,106	11,340	234	2.11%
43.883.0361	Fishing Derby	0	0	0	0	5,000	5,000	100.00%
43.883.0508	Street Beautification	0	5,793	2,900	2,900	6,500	3,600	124.14%
43.883.0609	Equipment - Furniture	5,796	619	5,000	5,000	1,988	3,012	-60.24%
43.883.0710	Transfer to General Fund	0	475,000	0	0	0	0	0.00%
	TOTAL GALILEE EXP	78,414	560,419	84,500	84,700	94,000	9,300	10.98%
	Excess Rev/Expenses	14,214	-5,291	0	7,378	0	-7,378	
	FUND BALANCE	522,715	48,124	48,124	50,502	43,580		
PENSION FUND - 45-138								
OPERATING INCOME								
45.999.9050	Miscellaneous	14	0	0	5,675	0	5,675	-100.00%
45.999.9201	Transfer-Operating Deprt	1,452,178	1,548,456	1,624,792	1,617,625	1,672,849	55,224	3.41%
45.999.9203	Transfer-From Schools	484,207	479,845	523,342	516,269	528,633	12,364	2.39%
45.999.9212	Special Pension Catch-Up	0	280,107	560,214	560,214	1,120,432	560,218	100.00%
	Special Catch-up Schools	0	0	0	0	100,000	100,000	100.00%
	TOTAL TOWARDS ARC	1,936,385	2,308,408	2,708,348	2,694,108	3,421,914	727,806	27.01%
45.999.9200	School Employee Contrib	0	239,923	242,816	258,135	264,316	6,181	2.39%
45.999.9601	Town Employee Contrib	1,115,347	799,125	906,575	890,306	978,998	88,692	9.96%
	TOTL CURR PENSIONS	3,051,732	3,347,456	3,857,739	3,842,549	4,665,228	822,679	21.41%
45.999.9202	Transfer-1666 Pensions	130,000	102,200	102,200	102,200	124,594	22,394	21.91%
	TOTAL REVENUE	3,181,732	3,449,656	3,959,939	3,944,749	4,789,822	845,073	21.42%

The $3.422 appropriation towards the annual required contribution (ARC) of $5.9 million is equal to 58% of the ARC.

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
EXPENDITURES								
45.138.114	Retirement Payouts	3,244,090	3,496,747	3,492,575	3,601,610	3,764,050	162,440	4.51%
45.138.0201	Professional Services	0	33,125	0	25,500	30,500	5,000	19.61%
45.320.0113	Retirement- Local 1666	102,253	102,116	102,900	101,580	102,378	798	0.79%
45.320.0115	Interest Refund	9,665	38,635	23,600	33,500	23,600	9,900	-29.55%
45.320.0117	Refund of Contributions	49,200	115,883	75,000	110,230	75,000	35,230	-31.96%
	TOTAL EXPENSES	3,405,208	3,786,506	3,694,075	3,872,420	3,995,528	123,108	3.18%
	Excess Rev/Expenses	-223,476	-336,850	265,864	72,329	794,294		
	Net Operating Results	-223,476	-336,850	265,864	72,329	794,294		
	TOTAL BUDGET	3,181,732	3,449,656	3,959,939	3,944,749	4,789,822		
PORTFOLIO INCOME								
45.999.9056	Investment Earnings	1,623,927	1,623,927	1,750,000	1,730,000	1,750,000	20,000	n/a
45.999.9059	Gains and Losses	7,304,655	7,304,655	2,750,000	2,750,000	2,750,000	0	n/a
	Total Portfolio Income	8,928,582	8,928,582	4,500,000	4,480,000	4,500,000	20,000	0.45%
PORTFOLIO EXPENSES								
45.883.0610	Asset Management Fee	250,381	250,381	300,000	278,000	300,000	22,000	7.91%
45.883.0611	Foreign Taxes Paid	16,913	16,913	16,000	15,000	16,000	1,000	6.67%
	Portfolio Summary	267,294	267,294	316,000	293,000	316,000	23,000	7.85%
	PORTFOLIO SUMMARY	8,661,288	8,661,288	4,184,000	4,187,000	4,184,000	3,000	-0.07%

		ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET 2012-13	YR END PROJCTD	ADOPTED 2013-14	CHANGE FY 13-14	% CHANGE
OPEB TRUST FUND - FUND 46								
REVENUES								
46.999.9200	General Fund - Retirees	1,322,565	1,322,565	1,322,565	1,322,565	1,322,565	0	0.00%
46.999.9205	General Fund - Active	0	444,663	458,497	460,764	479,779	19,015	4.13%
46.999.9206	Other Funds - Active	0	123,511	74,788	115,695	74,840	40,855	-35.31%
46.999.9212	Special OPEB Approp	0	200,000	200,000	200,000	200,000	0	0.00%
46.999.9212	Transfer-GF 2011 Funds	0	442,006	0	0	0	0	0.00%
46.999.9601	Employee Contributions	0	0	0	0	0	0	0.00%
	TOTAL REVENUE	1,322,565	2,532,745	2,055,850	2,099,024	2,077,184	-21,840	-1.04%
EXPENDITURES								
46.138.0122	Retiree Dental	82,142	77,853	82,200	70,553	72,672	2,119	3.00%
46.138.0123	Retiree Health	1,014,390	1,179,454	1,092,095	1,198,875	1,265,476	66,601	5.56%
46.138.0124	Retiree Life	14,976	16,051	15,600	15,600	16,160	560	3.59%
46.138.0201	Professional Services	0	15,400	0	2,600	15,400	12,800	492.31%
46.320.0106	Buy Back Leave/Benefits	0	0	0	60,330	60,330	0	0.00%
46.320.0111	Employer Social Security	0	0	0	3,730	2,945	785	-21.05%
46.320.0112	Employer FICA	0	0	0	872	690	182	-20.87%
46.320.0116	Medicare Reimbursements	22,664	28,998	30,100	30,100	30,100	0	0.00%
46.320.0122	1666 Dental	2,193	2,037	2,319	1,855	1,860	5	0.27%
46.320.0123	1666 Health	34,606	39,257	36,186	37,995	40,272	2,277	5.99%
46.320.0124	1666 Life	231	231	243	230	230	0	0.00%
	TOTAL OPEB EXPENSES	1,171,202	1,359,281	1,258,743	1,422,740	1,506,134	83,394	5.86%
	Excess Rev/Expenses	151,363	1,173,464	797,107	676,284	571,050	-105,234	
46.138.0612	Transfer to Trust Fund	151,363	1,173,464	797,107	676,284	571,050	-105,234	-15.56%
	TOTAL BUDGET	1,322,565	2,532,745	2,055,850	2,099,024	2,077,184		
OPEB TRUST FUND ASSETS		151,363	1,324,827	2,121,934	2,001,111	2,572,161		

The OPEB Annual Required Contribution (ARC) was $5,960,237 as contained in the OPEB Financial Report dated June 30, 2012. Based on the appropriation of $2,077,184, the Town is funding 34.85% of the ARC.

		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
STREETS IMPROVEMENT PROJECT FUND - FUND 22								
REVENUES								
22.999.9000	Approp of Fund Bal	500,000						
22.999.9033	Interest Income							
22.999.9049	Bond Proceeds			11,000,000	0	6,000,000	0	17,000,000
22.999.9201	Loan-General Fund	1,700,000	1,200,000					2,900,000
	TOTAL REVENUE	2,200,000	1,200,000	11,000,000	0	6,000,000	0	20,400,000
EXPENDITURES								
22.000.0201	Professional Services	500,000						500,000
22.000.0000	Storm Drainage			250,000	250,000	250,000	250,000	1,000,000
22.000.0000	Curbs and Sidewalks			250,000	250,000	250,000	250,000	1,000,000
22.000.7002	Road reconstruction	1,700,000	1,200,000	2,775,000	2,575,000	2,575,000	3,275,000	14,100,000
22.000.0000	Pavement Marking & Signs			100,000	100,000	100,000	100,000	400,000
	TOTAL ROAD WORK	2,200,000	1,200,000	3,375,000	3,175,000	3,175,000	3,875,000	17,000,000
22.000.0710	Transfer to General Fund			850,000	850,000	850,000	850,000	3,400,000
	TOTAL STREETS IMPRVM	2,200,000	1,200,000	4,225,000	4,025,000	4,025,000	4,725,000	20,400,000

Funds Borrowed: $500,000 in 2012-13; $1,700,000 in 2013-14; and $1,200,000 in 2014-15. Total borrowed will be $3,400,000.

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SUMMARY OF STAFFING

SUMMARY OF AUTHORIZED POSITIONS
RELATED TO EQUIVALENT FULL TIME POSITIONS

Changes during the 2012-13 Fiscal Year included the elimination of the Deputy Chief of Police - replacing that position with a second captain.

No changes are made for the FY 2013-14 budget.

DEPARTMENT/FUNCTION	ACTUAL FY 10-11 POSITIONS	ACTUAL FY 11-12 POSITIONS	BUDGET FY 12-13 POSITIONS	PROJCTD FY 12-13 POSITIONS	ADOPTED FY 13-14 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	15.00	15.00	15.00
Office of the Town Clerk	4.00	4.00	4.00	4.00	4.00
TOTAL-ADMIN-FINANCE	26.0	27.0	26.0	26.0	26.0
PUBLIC SAFETY					
Police Department	55.0	54.0	56.0	56.0	56.0
Fire Department	35.0	35.0	35.0	35.0	35.0
TOTAL- PUBLIC SAFETY	90.0	89.0	91.0	91.0	91.0
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	18.50	18.50	18.50	18.50	18.50
Engineering	2.58	2.58	2.58	2.58	2.58
TOTAL-PUBL WORKS & ENGIN	21.08	21.08	21.08	21.08	21.08
PLANNING AND DEVELOPMENT					
Community Development	4.00	4.00	4.00	4.00	4.00
Inspectional Services	4.00	4.00	4.00	4.00	4.00
TOTAL PLAN & DEVELOP	8.00	8.00	8.00	8.00	8.00
PARKS AND RECREATION					
Administration	1.50	1.50	2.50	2.50	2.50
Programs	2.00	2.00	2.00	2.00	2.00
TOTAL PARKS & REC	3.50	3.50	4.50	4.50	4.50
TOTAL GENERAL FUND	**148.58**	**148.58**	**150.58**	**150.58**	**150.58**
TOTAL OTHER FUNDS	**24.41**	**24.41**	**24.41**	**24.41**	**24.41**
TOTAL TOWN STAFFING	**172.99**	**172.99**	**174.99**	**174.99**	**174.99**
	=====	=====	=====	=====	=====

DEPARTMENT/FUNCTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET FY 12-13	PROJCTD FY 12-13	ADOPTED FY 13-14
ADMIN AND FINANCE	Positions	Positions	Positions	Positions	Positions
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	1.0	1.0	1.0	1.0	1.0
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
	2.00	2.00	2.0	2.0	2.0
Total-Town Manager's Office					
HUMAN RESOURCES	1.0	1.0	1.0	1.0	1.0
Hum 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	3.0	3.0	3.0	3.0	3.0
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	4.0	4.0	4.0	4.0	4.0
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	3.0	3.0	3.0	3.0	3.0
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	3.0	3.0	3.0	3.0	3.0
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	0.0	0.0	0.0
Total-Information Tech	3.0	3.0	2.0	2.0	2.0
TOTAL-DEPT OF FINANCE	16.0	16.0	15.0	15.0	15.0

	FY 10-11 Positions	FY 11-12 Positions	FY 12-13 Positions	FY 12-13 Positions	FY 13-14 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	1.0	1.0	1.0
TOTAL-TOWN CLERK'S OFFICE	4.0	4.0	4.0	4.0	4.0
TOTAL-ADMIN & FINANCE	**26.0**	**27.0**	**26.0**	**26.0**	**26.0**
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	0.0	0.0
Captain	1.0	1.0	1.0	2.0	2.0
Network Technologist	0.0	0.0	1.0	1.0	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	5.0	5.0	6.0	6.0	6.0
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	32.0	32.0	32.0	33.0	33.0
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	7.0	6.0	6.0	5.0	5.0
HARBOR MASTER					
Harbor Master	1.0	1.0	1.0	1.0	1.0
Total Harbor Master	1.0	1.0	1.0	1.0	1.0
ANIMAL CONTROL					
Animal Control Officer	1.0	1.0	1.0	1.0	1.0
Assistant Animal Control Officer	0.0	0.0	1.0	1.0	1.0
Total Animal Control	1.0	1.0	2.0	2.0	2.0
DISPATCHING/RECORDS					
Dispatcher/Clerk	9.0	9.0	9.0	9.0	9.0
TOTAL DISPATCHING	9.0	9.0	9.0	9.0	9.0
TOTAL POLICE DEPT	55.0	54.0	56.0	56.0	56.0

	ACTUAL FY 10-11 POSITIONS	ACTUAL FY 11-12 POSITIONS	BUDGET FY 12-13 POSITIONS	PROJCTD FY 12-13 POSITIONS	ADOPTED FY 13-14 POSITIONS
FIRE DEPARTMENT					
ADMINISTRATION					
Fire Chief	1.0	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0	1.0
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	32.0	32.0	32.0	32.0	32.0
FIRE PREVENTION & INSPECTION					
Fire Marshal/Captain	1.0	1.0	1.0	1.0	1.0
Total Fire Prevention & Inspection	1.0	1.0	1.0	1.0	1.0
TOTAL FIRE DEPARTMENT	35.0	35.0	35.0	35.0	35.0
TOTAL PUBLIC SAFETY	**90.0**	**89.0**	**91.0**	**91.0**	**91.0**
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	1.0	1.0	1.0	1.0	1.0
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	1.0	1.0	1.0	1.0	1.0
Total Highway Maintenance	10.0	10.0	10.0	10.0	10.0
TOTAL PUBLIC WORKS	13.0	13.0	13.0	13.0	13.0
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	0.75	0.75	0.75	0.75	0.75
TOTAL ENGINEERING	2.58	2.58	2.58	2.58	2.58
TOTAL PUB WKS & ENGIN	**15.58**	**15.58**	**15.58**	**15.58**	**15.58**

	ACTUAL FY 10-11 Positions	ACTUAL FY 11-12 Positions	BUDGET FY 12-13 Positions	PROJCTD FY 12-13 Positions	ADOPTED FY 13-14 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	1.0	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	4.0	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 IV	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 & DEVELOPMEN1	**8.0**	**8.0**	**8.0**	**8.0**	**8.0**
PARKS AND RECREATION					
ADMINISTRATION					
Parks & Recreation Director	0.5	0.5	0.5	0.5	0.5
Clerk II	0.0	0.0	1.0	1.0	1.0
Clerk IV	1.0	1.0	1.0	1.0	1.0
Total Administration	1.5	1.5	2.5	2.5	2.5
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
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	**9.0**	**9.0**	**10.0**	**10.0**	**10.0**
TOTAL GENERAL FUND	**148.58**	**148.58**	**150.58**	**150.58**	**150.58**

OTHER OPERATING FUNDS

DEPARTMENT/FUNCTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGET FY 12-13	PROJCTD FY 12-13	ADOPTED FY 13-14
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

	ACTUAL FY 10-11 Positions	ACTUAL FY 11-12 Positions	BUDGET FY 12-13 Positions	PROJCTD FY 12-13 Positions	ADOPTED FY 13-14 Positions
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	1.00	1.00	1.00
TOTAL FULL-TIME STAFF	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**
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	10.00	10.00	10.00	10.00	10.00
TOTAL LIBRARY FUND	**16.00**	**16.00**	**18.00**	**18.00**	**18.00**
NARRAGANSETT BEACH FUND- FUND 34					
Parks & Recreation Director	0.5	0.50	0.50	0.50	0.50
Laborer	0.5	0.50	0.50	0.50	0.50
TOTAL BEACH FUND	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

Note: The Beach Fund has many part-time employees over the beach 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	0.50	0.50	0.50	0.50	0.50
TOTAL-WATER OPERATIONS	**5.58**	**5.58**	**5.58**	**5.58**	**5.58**
WASTE WATER 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	0.50	0.50	0.50	0.50	0.50
TOTAL-WASTEWATER OPERATION!	9.8	9.8	9.8	9.8	9.8
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**	**174.99**	**174.99**	**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.
FIP	A plan required by the State that would show how a municipality is going to reach an adequate level of funding of a municipal pension plan.
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 30th. 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 31st of each year. Property owned as of December, including motor vehicles, is subject to property taxes the following July 1st.
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 retires. 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 30th of the current year.
Recommended	A fiscal operating plan submitted by the Town Manager to the Town Council

Budget	45 days prior to the end of the current fiscal year, pursuant to the Charter.
Prudent Expert Rule	A standard adopted by some entities to guide fiduciaries who have the 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.

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