

TOWN OF NARRAGANSETT

ANNUAL BUDGET

FOR THE FISCAL YEAR

JULY 1, 2011 THROUGH JUNE 30, 2012

ADOPTED BY THE TOWN COUNCIL

JUNE 6, 2011



NARRAGANSETT, RHODE ISLAND

TOWN OF NARRAGANSETT ADOPTED BUDGET 2011-12

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TOWN OF NARRAGANSETT

Elected and Appointed Officials

Glenna M. Hagopian
Town Council President

David J. Crook, Sr.
President Pro Tem

Susan Cicilline-Buonanno
Council Member

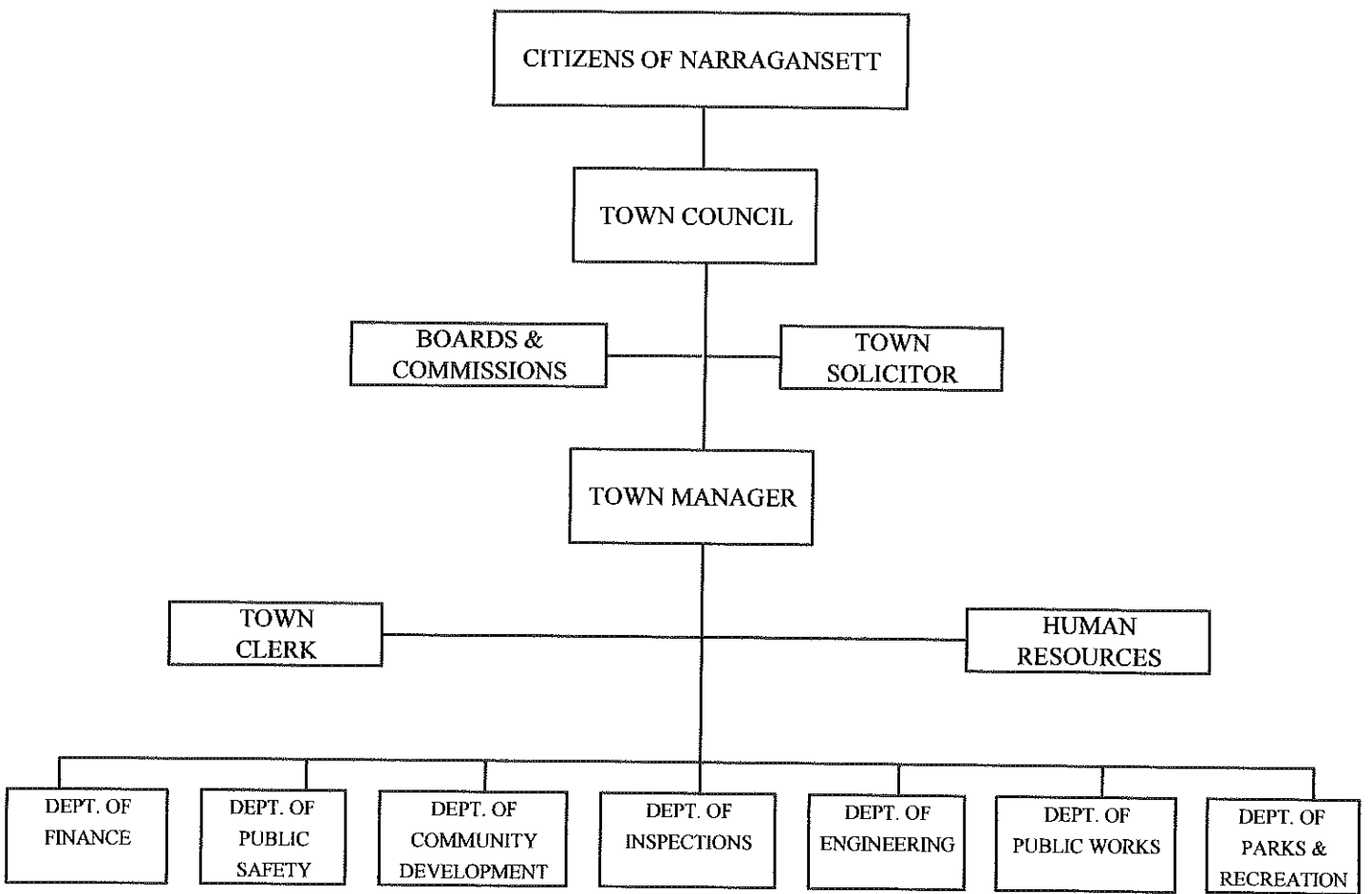
Alisa Trainor Fleet
Council Member

Christopher Wilkens
Council Member

Grady E. Miller
Town Manager

Donald W. Goodrich
Finance Director

THE TOWN OF NARRAGANSETT
GOVERNMENTAL ORGANIZATION



BUDGET MESSAGE

Budget Message

Fiscal Year 2011 - 2012

During the FY 2012 Town budget preparation and adoption process, the State of Rhode Island and local governments continued to experience the most difficult economic period in recent memory. The State's budget problems have both a direct and indirect financial impact on the town and school department budgets for now and into the future.

With the serious downturn in the economy, Narragansett has experienced a significant loss of revenue from the state. The combined losses of State Revenue from motor vehicles and Aid to Education totaled approximately \$2 million in 2010. Over the past three years, the town has made "surgical cuts" to programs and services without negatively impacting service delivery. Budget balancing strategies last year and in prior years consisted of across the board budget cuts of 5 percent to departments. It also consisted of freezing positions.

The Town of Narragansett's FY 2012 annual budget and Six-Year Capital Improvement Program and Major Maintenance spending plans take into consideration this reality. The goal of the 2011-12 spending plan is to ensure the town's fiscal stability, while continuing the essential services that contribute to the quality of life for Narragansett's citizens. The adopted spending plan also requires some sacrifices in order to work within the fiscal constraints the town is facing. Since the Town of Narragansett is facing a structural budget problem, the Council will find that there are no easy answers to implementing the difficult decisions that will be necessary in order to maintain essential services.

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

The Adopted General Fund Budget totals \$50,608,249, an increase of \$1,302,510 or 2.6% over the projected 2010-11 spending budget of \$49,305,739. The total of all of the Operating Budgets is \$75,889,622 which is an increase of \$6,373,090 from FY 2011 projected expenses of \$69,516,392, or 9.17%. The Operating Budgets include the General Fund and the Vehicle Maintenance, Debt Service, Capital Projects, Water, Wastewater, Beach, Library, Kinney Bungalow, Sunset Farm, The Towers, Galilee Landing Fund, Pensions and the Other Post Employment Benefits Budgets.

In some cases the increases are related to capital projects that were funded in FY 2011 but for which work had not been completed. The balances of these projects were allowed to lapse to fund balance in FY 2011 and then were re-appropriated to the FY 2012 budget and is comprised mostly of projects in the Water and Wastewater Funds.

The FY 2012 annual debt obligations are \$2,520,201. 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.

The adopted budget has a tax levy increase of 1.77%, well below the 4.25% allowable under state law. 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 2012 the maximum increase is 4.25 percent above the FY 2010-2011 levy. There are certain specific exemptions to this law such as emergencies, debt service, and drastic changes to the tax base. This law has far-reaching and significant implications on the town's budgetary process.

The adopted budget would require a property tax rate on residential properties of \$8.97 per \$1000 of assessed value compared to the current tax rate of \$8.86. The commercial/industrial and tangible personal property rates would be \$13.45 compared to the current rate of \$13.29. The motor vehicle tax rate remains at \$16.46. The exemption on the first \$6,000 of vehicle values has been continued for FY 2012.

Assessed values as of December 2010 were as follows: Residential real property, \$4,373,101,930, commercial/industrial real property, \$264,913,372 and personal property, \$44,533,379. Values as of December 2009 were \$4,361,345,940, \$264,530,061 and \$42,287,508 respectively.

Motor vehicle values were \$81,617,569 compared to \$76,551,263 for December 2009.

The total of all assessed values was \$4,764,166,250 compared to \$4,744,714,772 for December 2009. As a percentage of the total, residential values were 91.1%, commercial/industrial, 5.55%, personal property, .93% and motor vehicles, .71%.

State Budget Situation. Rhode Island's state budget deficit continues to pose a risk to the Town and the School Department. In FY 2012 the state is projecting a \$300 million deficit. The Council, Town Manager, Department Directors and the School Superintendent will work to resolve any major shifts in the Town's finances that might result due to State Legislative action in adopting the state budget. While state shared revenue no longer exists, the state has the ability to shift other expenses to the town by passing unfunded mandates

State Retirement System. Recent changes in the rate of return on the state retirement system investments will impact the budget for the School Department and the Town beginning in FY 2013 and going forward. The state retirement board has changed the presumed rate of return from 8.5% to 7.5% which will cause the contribution rates for teacher pensions to increase significantly. Currently, the State pays 60 percent of the cost of teacher pension contributions, so the increase in contributions will be shared by the Town.

However, it is possible that the State may find a way to pass this and all future teacher pension costs along to municipal governments.

State-Imposed MAST Program. Governor Chaffee had proposed to restore a portion of the previously lost state aid to cities and towns with a new program called the MAST initiative (Municipal Accountability, Stability and Transparency) Fund. Under the MAST initiative, the Town of Narragansett would be eligible for up to \$200,000 (previously \$1.2 million) in state aid if it complies in taking steps to address the annual required contribution (ARC) for its pension plan and OPEB requirements. As June 30, 2010 the town's pension plan was funded at approximately 70%. The ARC currently stands at \$3.358 million and the town expends over \$3 million annually on individual retirement pensions. Up until the last few years, annual pension plan payments have been met by the employer and employee contributions to the fund. However, until pension plan contributions are increased, the plan will have to dip into assets to meet pension payments. The requirement that the town fund the ARC poses a major financial hardship to the town. The five year program will also penalize cities and towns that don't meet the ARC contribution requirements and other state benchmarks by increasing the percentage that cities and towns will have to pay for teacher pensions. At this time, it was probable that the State Assembly would be adopting portions of the Governor's MAST proposal Plan except for the funding piece, further clouding the Town's financial picture.

Customer Service Improvements. Over the past year, the Town Council has embraced changes to improve operational changes to customer service for our taxpayers. One of the major initiatives involved changing how the interest is calculated on late property tax payments. Previously, late payments were assessed 12 percent of the total annual property taxes. If a taxpayer missed his or her third quarter tax payment, the taxpayer would be charged interest on the entire property tax owed in July. Charging interest only on the missed payment has resulted in a much more consumer-friendly approach in serving our customers. The Town Council also approved a policy allowing the waiver of interest penalties for those taxpayers who have had a history of paying their tax bills on time for the past five years so long as the penalties to be waived do not exceed \$500. In 2011 the town also plans to make improvements that will assist water and wastewater customers who experience difficulty in paying their utility bills. The proposed changes will consist of lowering the interest rate and working out payment arrangements to help customers in need. The changes in customer-focused billing practices in conjunction with mandatory customer service training completed by all employees in October 2010 are part of the Town Council's philosophy of providing a high level of customer services to our residents.

New Programs and Initiatives for FY 2012. Despite the downturn in the economy, the adopted budget for FY 2012 includes important targeted investments in the community, plus new economic development initiatives, an emphasis on excellence in customer service, open and transparent government, and improved communications.

Pension and Other Post Employment Benefit (OPEB) Analyses – A major priority of this Town Council has been to address the underfunded Town pension and underfunded OPEB issues. The pension and OPEB are benefits provided by the town for retirees and are growing at a faster rate than the town's ability to pay. This past spring the Town Council had an opportunity to review the impacts on the town for providing pensions and medical insurance for retirees. Based on the findings and recommendations from the studies, the Town Council will be asked to take a serious look at making changes in the future for these benefit programs as they cannot be sustained at current levels. Under the current circumstances, the Town is facing major financial consequences if it fails to address these issues in the year ahead. The Council has an unprecedented opportunity to work on solving these issues so that future generations of leaders, citizens, and employees will not have to face negative financial consequences due to prior inaction.

Cost of Service Study – The Town of Narragansett relies on property taxes to fund 88% of General Fund operations. With the limitations imposed on the Town by Senate Bill 3050 and continuing concerns about property taxes, the Town needs to review user charges and institute new fees to pay for more of the services that are consumed by residents. A study will be undertaken to determine the actual cost of providing town services and recommend user fees for the services. The study will include overhead costs that are not factored into current user fees.

Economic Development Study Implementation – In FY 2011 the Town Council authorized an economic development study based on the recommendation of the Council appointed Economic Development Committee. The economic study began in January of 2011 and has involved several interactive public meetings. The study should be completed in time for Council consideration and approval by June 30, 2011. One of the outcomes from the study will be an action plan with a number of recommendations. There is \$50,000 in FY 2012 for implementing a number of the recommendations that will be part of the action plan.

Energy Services Contract Project – The Town of Narragansett is participating in a regional Energy Service Contract project organized and coordinated by the Washington County Regional Planning Council. The project consists of the town and school department undergoing an investment grade energy audit of its facilities by Johnson Controls. The purpose of the project is to identify ways to reduce energy costs. The company will recommend the purchase of new windows, insulation, heating and ventilation systems, converting over to lower cost energy sources, and other energy efficient technologies. Johnson Controls will guarantee that the purchase and installation of these items will pay for themselves over a short duration of time. If the town can demonstrate that the energy efficient improvements are not producing the guaranteed savings, then the company will cut the town a check for the difference in the cost of the improvements and the energy savings. With the high cost of heating fuels and electricity, this is a win-win for the town.

Pier Area Shuttle – In the FY 2012 budget \$25,000 is included to continue the Pier Area Shuttle service that operated as a pilot program last summer.

Each summer the volume of cars in the town swells due to the number of summer visitors coming to Narragansett. The shuttle service will pick up passengers at the parking lot at Narragansett Elementary School and transport them to and from Pier area destinations such as the Town beach, restaurants and businesses, the Towers and Boon Street area businesses. Customers will pay \$5 for parking and may ride the shuttle on Saturdays and Sundays from Memorial Day through Labor Day.

Water Fund. For the past seven years, the water fund has not been generating sufficient revenue to support the operating costs and capital requirements of the water system. In FY 11 the Town Council adjusted Narragansett's water rates with a 5 percent increase which had not been adjusted since 2000. United Water, the major supplier of the town's water supply, has formally requested a rate adjustment from the Public Utilities Commission which appears to be a 40 percent increase over current rates. In light of the fact that the town's water rates are not supporting the cost of water operations coupled with United Water's rate increase, staff is proposing a 40 percent rate adjustment beginning July 1, 2011.

Wastewater Enterprise Fund. Since the wastewater fund is fully recovering its operating costs and capital requirements, there are no recommended adjustments to the wastewater rates at this time.

Beach Enterprise Fund. At the request of staff in February 2011, the Town Council approved adjustments to the fees for beach facilities, daily parking, beach admission fees, and parking passes, and beach passes. The fee adjustments will generate approximately \$250,000 to \$300,000 annually in additional beach revenue. The fee increases were implemented in order to provide funds to cover the cost of improvements recently made to the South Pavilion and Beach Clubhouse. The additional revenue will provide some of the necessary funding for making improvements to the North Pavilion and the parking lots at the beach. The Town Council approved investing up to \$1.8 million for the reconstruction and renovation of the North Pavilion.

Capital Program and Maintenance/Non-Capitalized Projects. Based on an opinion from the town's auditing firm that dealt with the definition of capital improvement projects, the town has changed how it accounts for capital improvement projects. Expenditures that are in excess of \$10,000 will be accounted for in the Capital Improvement Fund if they meet the new criteria. If they do not meet the criteria, they will be categorized as maintenance/non-capitalized projects or operating budget items. As a result, the town is now budgeting separately for projects in FY 2012 that would have been previously classified as capital improvement projects. Like last year, the principal issue for the capital budget and this new category of major maintenance is the economy and the impact it has on the Town's resources to fund the projects. Overall, the budget contains \$769,000 in the General Fund for capital equipment/capital improvements and \$568,960 for maintenance/non-capitalized projects.

The following highlights the major capital and maintenance/non-capitalized projects for FY 2012:

Water Storage Facilities – \$585,000 for painting the exterior of Kinney Avenue water storage tank and \$345,000 for painting the exterior of the North End water storage tank.

Wastewater Facilities – \$1,300,000 for remote pumping stations and \$100,000 for updated equipment at Scarborough Wastewater Treatment Plant.

North Pavilion Project – At a Council workshop in February 2011, the Town Council agreed to study the feasibility of reconstructing the North Pavilion at significant taxpayer savings from designing and building a new facility. The Council has since approved the project at a cost of approximately \$1.8 million which will include a new facade, new roof, new decking, newly built and configured restrooms, new changing rooms, additional structural support, and other improvements. The facility will essentially be a new facility open in time for the 2012 beach season. The preliminary estimates indicate that the town can accommodate the costs through Beach generated income.

Land Conservancy Trust - Since 1989 the Town Council has been appropriating \$50,000 annually for the Land Conservancy Trust for the purpose of acquiring properties to preserve open space and to help maintain the historic and cultural identity of Narragansett. During the budget process last year, it was discovered that funds from the Land Conservancy Trust had been expended over a series of years to pay for operating and capital expenses of the Trust properties. The auditing firm of Lefkowitz, Garfinkel, Champi & DeRienzo found that approximately \$156,000 had been expended on operations. Last fiscal year, the Council appropriated an additional \$90,000 for the Trust until this matter could be resolved. In the FY 2012 budget, there is an additional \$66,000 in the budget for the Trust which will conclude this matter. Operating budgets were also established for Sunset Farm and for Kinney Bungalow in FY 2011 so that operating expenses are charged to these budgets rather than the Land Conservancy Trust.

Conclusion. In these times of uncertainty, the Town Council must be thoughtful of all those that are impacted. Families, businesses and workers are all facing difficult challenges and choices over the next few months. But this can also become an ideal time to look forward. By working together, becoming more strategic in our approach, and more coordinated in our structure, the Town can emerge stronger following this economic downturn.

As the Town progresses through FY 2012, fiscally conservative spending practices will continue to be employed and the Town will adhere to the expenditure management measures implemented last year. The Town will continue to monitor expenditures and revenues during the course of the fiscal year to ensure that the path the Council has charted for the town is being followed.

THE APPROPRIATION ORDINANCE

TOWN OF NARRAGANSETT
CHAPTER 943

AN ORDINANCE OF THE TOWN OF NARRAGANSETT, PROVIDING THAT THE CODE OF ORDINANCES OF THE TOWN OF NARRAGANSETT, RHODE ISLAND BE AMENDED BY THE ENACTMENT OF THE BUDGET FOR THE TOWN OF NARRAGANSETT FISCAL YEAR BEGINNING THE 1ST DAY OF JULY A. D. 2011 AND ENDING THE 30TH DAY OF JUNE A. D. 2012 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. 2010.

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, A.D. 2011 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.

2011 - 2012 BUDGET
GENERAL FUND
REVENUES

PROPERTY TAXES

Current Year Taxes	\$43,768,332
Prior Year Taxes	\$709,900
Total	<hr/> \$44,478,232

PRIOR YEARS' SURPLUS

Appropriated Reserve	\$0
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INVESTMENT AND INTEREST REVENUES

Interest from Delinquent Taxes & Charges for Services	\$161,700
Interest from Investments	\$110,000
Total	<hr/> \$271,700

INTERGOVERNMENTAL REVENUES

Share of Recycling Revenue	\$5,822
Motor Vehicle Reimbursement	\$97,870
Police Overtime Grants	\$6,000
State Beach Parking	\$258,588
State Beverage and Meal Tax	\$473,046
State Hotel Tax	\$71,800
State Telephone Tax	\$159,103
School Building Grants	\$486,990
Total	<hr/> \$1,559,219

LICENSES AND PERMITS

Building Permits	\$260,500
Fire Alarm Inspection Fees	\$5,125
Mooring Fees	\$65,500
Rental Registration Fees	\$290,000
Road Permit Fees	\$1,550
Variance and Exception Fees	\$12,500
VIN Inspection Fees	\$3,100
Total	<hr/> \$638,275

FINES AND FORFEITURES

Municipal Court	\$313,250
Police Fees & Fines	\$10,300
Total	\$323,550

PILOT & INTERFUND REVENUES

Beach Administrative Fees	\$133,342
Beach in Lieu of Taxes	\$187,118
Housing Authority - PILOT	\$1,310
Sewer Administrative Fees	\$428,060
Sewer in Lieu of Taxes	\$128,354
Water Administrative Fees	\$139,089
Water in Lieu of Taxes	\$28,461
Total	\$1,045,734

MISCELLANEOUS REVENUES

Emergency Medical Services	\$364,730
Cellular Tower Rentals	\$258,864
Federal Forfeiture Funds	\$25,000
Miscellaneous Police Receipts	\$6,550
Miscellaneous Fire Dept. Receipts	\$1,200
Fire Overtime Reimbursement	\$2,670
Miscellaneous Receipts	\$41,000
Police Detail Revenue	\$150,000
Police Beach & Parking Patrol	\$41,950
Police Overtime Reimbursement	\$11,320
Sale of Surplus Property	\$5,000
Town Clerk Alcoholic Beverage	\$35,000
Town Clerk General Receipts	\$595,000
Police-Finger Print Receipts	\$650
Transfer from Galilee Land Fund	\$475,000
Fire Marshal Plan Review	\$25,900
WB Health Surplus Withdrawal	\$100,000
Total	\$2,139,834

RECREATION REVENUES

Basketball	\$44,075
Community Center Rental	\$6,830
Parks & Recreation Receipts	\$21,250
Soccer	\$2,050
The Camp	\$62,000
Workshops	\$15,500
Total	\$151,705

TOTAL OTHER REVENUES

\$6,130,017

TOTAL REVENUES**\$50,608,249**EXPENDITURESADMINISTRATION AND FINANCE

Town Council	\$35,263
Town Solicitor	\$160,586
Municipal Court	\$195,457
Board of Canvassers	\$84,512
Town Manager	\$248,834
Human Resources	\$99,804
Finance & Purchasing	\$282,781
Accounting	\$338,673
Tax Assessor	\$248,917
Tax Collector	\$454,710
Information Technology	\$367,141
Total Finance	\$1,692,222
Town Clerk	\$249,279
TOTAL ADMINISTRATION & FINANCE	\$2,765,958

PUBLIC SAFETY

Police Administration	\$949,446
Uniformed Patrol	\$3,726,939
Investigations	\$771,246
Animal Control	\$161,750
Harbor Master	\$46,112
Dispatching & Records	\$787,587
Total Police	\$6,443,080
Fire Administration	\$297,038
Fire Operations	\$4,097,195
Fire Prevention & Inspections	\$129,942
Total Fire Department	\$4,524,175
Emergency Management	\$3,490

TOTAL PUBLIC SAFETY

\$10,970,745

PUBLIC WORKS & ENGINEERING

Public Works Administration	\$326,504
Facilities Maintenance	\$1,748,878
Highway	\$210,992
Parks Maintenance	\$606,238
Total Public Works	\$2,892,612
Engineering	\$230,162

TOTAL PUBLIC WORKS & ENGINEERING

\$3,122,775

DEVELOPMENT & PLANNING

Community Development	\$318,016
Inspectional Services	\$386,020
TOTAL DEVELOPMENT & PLANNING	\$704,036

BOARDS & COMMISSIONS

Conservation Commission	\$3,133
Zoning Board of Appeals	\$13,921
Conservation Commission	\$1,264
Planning Board	\$8,357
Pension Board	\$16,257
Tree Board	\$1,125
TOTAL BOARDS & COMMISSIONS	<hr/> \$44,057

PARKS & RECREATION

P & R Administration	\$135,150
P & R Programs	\$499,399
TOTAL PARKS & RECREATION	<hr/> \$634,549

TOTAL OPERATING DEPARTMENTS \$18,242,119

NON-DEPARTMENTAL EXPENSES \$343,290

TRANSFERS TO OTHER FUNDS

Capital Projects- General Fund	\$769,000
Cap Projects - Library	\$0
Cap Projects - Fleet Maintenance	\$0
Maintenance & Non-Capitalized Projects Fund	\$568,960
Debt Service Fund	\$2,520,201
Land Conservancy Trust	\$118,000
Library	\$546,569
OPEB Sinking Fund	\$1,322,565

Special OPEB Contribution	\$200,000
Special Pension Plan Catch-up	\$280,107
Police Chapter 1666 Pension Plan	\$102,200
Retirees and Termination Payments	\$259,328
Kinney Bungalow Fund	\$85,000
Sunset Farm Special Revenue Transfer	\$76,000
TOTAL TRANSFERS TO OTHER FUNDS	\$6,847,930

SCHOOLS

Education Operations	\$25,872,361
Transfer to OPEB Fund	\$100,000
Transfer to Capital Projects Account	\$300,000
TOTAL SCHOOLS	\$26,272,361
School Revenues	(\$1,394,105)
Use of School Fund Balance	(\$600,911)
TOWN APPROPRIATION FOR SCHOOLS	\$24,277,345

CONTINGENCY	\$897,565
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TOTAL EXPENDITURES	\$50,608,249
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INTERNAL SERVICE FUND

REVENUES

Vehicle Maintenance Charges	\$405,496
<u>TOTAL REVENUES</u>	\$405,496

EXPENDITURES

OPERATIONS

Personal Services	\$268,439
Operating Expenses	\$132,757
Outlay	\$4,300
TOTAL EXPENDITURES	\$405,496

SCHOOL FUND

REVENUES

General State Aid	\$940,105
Medicaid	\$250,000
Miscellaneous	\$164,000
Preschool Tuitions	\$35,000
Rental Income	\$2,000
Unreserved Fund Balance	\$600,911
Vocational Education Incentive	\$3,000
<u>TOTAL OTHER REVENUES</u>	\$1,995,016

Local Taxes	\$24,277,345
<u>TOTAL REVENUES</u>	\$26,272,361

EXPENDITURES

Personnel	\$22,338,848
Operations	\$3,633,513
Transfers to other Funds	\$400,000
<u>TOTAL EXPENDITURES</u>	\$26,372,361

SCHOOL CAPITAL FUND

REVENUES

Transfer from Operating Fund	\$300,000
State Grants	\$100,000
<u>TOTAL REVENUES</u>	\$400,000

EXPENDITURES

<u>TOTAL EXPENDITURES</u>	\$400,000
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DEBT SERVICE FUND

REVENUES

General Fund Contribution	\$2,520,201
<u>TOTAL REVENUES</u>	\$2,520,201

EXPENDITURES

MUNICIPAL

Bond Principal	\$463,761
Lease Principal	\$45,724
Bond Interest	\$88,445
Lease Interest	\$3,629
Total	\$601,559

SCHOOLS

Bond Principal	\$1,025,000
Bond Interest	\$892,142
Total	\$1,917,142

Professional Services	\$1,500
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<u>TOTAL EXPENDITURES</u>	\$2,520,201
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CAPITAL PROJECTS

REVENUES

Appropriated Reserves	\$551,433
General Fund Contribution	\$769,000
Total	\$1,320,433

EXPENDITURES

Town Council	\$50,000
Finance Department	\$551,433
Police Department	\$130,000
Fire Department	\$37,000
Facilities Maintenance	\$0
Highway Maintenance	\$534,500
Parks & Recreation	\$17,500

<u>TOTAL EXPENDITURES</u>	\$1,320,433
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MAJOR MAINTENANCE & NON-CAPITALIZED EXPENSES

REVENUES

Appropriated Reserve	\$1,766,312
General Fund Contribution	\$568,960
Towers Committee Contribution	\$25,000
Total	\$2,360,272

EXPENDITURES

Information Technology	\$198,555
Tax Assessing	\$60,571
Police Department	\$172,200
Fire Department	\$144,628
Community Development	\$235,079
Public Works - Facility Maintenance	\$453,943
Public Works - Highway Maintenance	\$700,000
Parks Maintenance & Improvements	\$301,350
Vehicle Maintenance	\$35,946
The Library	\$58,000
 <u>TOTAL EXPENDITURES</u>	 \$2,360,272

WATER FUND

REVENUES

Appropriation from Unrestricted Assets	\$1,337,378
Charges for Service	\$1,540,810
Hydrants	\$51,000
Interest from Investments	\$80,000
Interest on Delinquent Charges for Service	\$20,000
Miscellaneous Receipts	\$21,130
Repairs & New Services	\$10,500
<u>TOTAL REVENUES</u>	\$3,060,818

EXPENDITURES

OPERATIONS

Personal Services	\$535,673
Operations	\$889,583
Capital Expense	\$4,531
Capital Improvements	\$30,000
Depreciation	\$400,000
Major Maintenance & Non-Capitalized Expenses	\$1,137,000
Debt Service	\$64,031
<u>TOTAL EXPENDITURES</u>	\$3,060,818

WASTEWATER FUND

REVENUE

Appropriation from Unrestricted Reserves	\$1,666,388
Assessment Interest & Apportionment	\$124,800
Charges for Service	\$2,969,619
Interest from Investments	\$120,000
Interest on Delinquent Charges for Service	\$53,000
Lot Development Fees - Apportionment	\$14,400
Lot Development Fees - Billings	\$115,200
Miscellaneous Receipts	\$3,600
North End Assessment billing	\$672,000
Pre-treatment Revenue	\$39,000
Sewer Permits	\$2,400
<u>TOTAL REVENUES</u>	\$5,780,407

EXPENDITURES

OPERATIONS

Personal Services	\$896,886
Operations	\$1,907,965
Equipment	\$7,515
Capital Improvements	\$40,000
Depreciation	\$400,000
Major Maintenance & Non-Capitalized Expenses	\$1,608,697
Debt Service	<u>\$919,344</u>
<u>TOTAL EXPENDITURES</u>	<u>\$5,780,407</u>

BEACH ENTERPRISE FUND

REVENUE

Appropriation from Un-Restricted Net Assets	\$1,248,190
Beach Tent Rental	\$18,500
Canonchet Clubhouse	\$69,500
Concert Donations	\$11,000
Concessions	\$52,000
Daily Admissions	\$543,200
Interest from Investments	\$26,640
Miscellaneous Receipts	\$7,100
Nonresident Passes - Adult	\$133,500
Nonresident Passes - Youth	\$29,100
North Beach Cabanas	\$146,900
North Beach Pavilion	\$183,000
North Pavilion Parking	\$13,500
Parking - Daily	\$273,500
Parking - Seasonal	\$135,500
Resident Passes - Adult	\$88,200
Resident Passes - Youth	\$8,850
Senior Citizens Seasonal	\$0
Senior Nonresident - Seasonal	\$10,594
South Pavilion Lockers	\$85,200
South Pavilion Parking	\$13,200
<u>TOTAL REVENUES</u>	<u>\$3,097,174</u>

EXPENDITURES

Personal Services	\$852,699
Operations	\$544,468
Equipment	\$10,700
Major Maintenance & Non-Capitalized Expenses	\$1,689,307
Debt service	\$0
<u>TOTAL EXPENDITURES</u>	<u>\$3,097,174</u>

LIBRARY FUND

REVENUE

Appropriated from Reserve	\$10,775
Interest on Investments	\$1,000
RI State Grant-in-Aid	\$113,169
Fines	\$9,560
Gifts and Donations	\$1,880
Champlin Grant	\$0
Transfer from General Fund	\$546,569
<u>TOTAL REVENUES</u>	<u>\$682,953</u>

EXPENDITURES

Personal Services	\$513,016
Operations	\$165,937
Equipment	\$4,000
<u>TOTAL EXPENDITURES</u>	<u>\$682,953</u>

KINNEY BUNGALOW

REVENUE

Chair Rental	\$17,500
Transfer from the General Fund	\$85,000
Bungalow Events	\$2,190
Bungalow Rentals	\$63,000
Donations	\$0
<u>TOTAL REVENUES</u>	\$167,690

EXPENDITURES

Personal Services	\$50,184
Operations	\$116,756
Equipment	\$750
<u>TOTAL EXPENDITURES</u>	\$167,690

SUNSET FARM

REVENUE

Transfer from General Funds	\$76,000
<u>TOTAL REVENUES</u>	\$76,000

EXPENDITURES

Operations	\$76,000
Equipment	\$0
<u>TOTAL EXPENDITURES</u>	\$76,000

THE TOWERS

REVENUE

Donations & Miscellaneous	\$250
Towers Events	\$3,000
Chair Rental	\$62,373
Towers Committee Trust	\$160,000
Towers Senate Grant	\$0
Friends of the Towers	\$0
Friends - Capital Contribution	\$12,500
<u>TOTAL REVENUES</u>	\$238,123

EXPENDITURES

Personal Services	\$114,723
Operations	\$94,800
Equipment	\$3,600
Transfer to Other Funds	\$25,000
<u>TOTAL EXPENDITURES</u>	\$238,123

GALILEE LANDING FUND

REVENUE

Galilee Landing Fees	\$84,000
Appropriation from Fund Balance	\$469,300
<u>TOTAL REVENUES</u>	\$553,300

EXPENDITURES

Parking Patrol - Seasonal	\$5,600
Police Details	\$42,500
Rubbish Removal	\$10,500
Street Sweeping	\$12,300
Street Beautification	\$2,400
Equipment	\$5,000
Transfer to Other Funds	\$475,000
<u>TOTAL EXPENDITURES</u>	\$553,300

PENSION FUND

REVENUE

Miscellaneous	\$0
Transfer from General Fund	\$1,548,456
Transfer for 1666 Pensions	\$102,200
Transfer from School Fund	\$523,342
Town Employee Contributions	\$884,463
School Employee Contributions	\$236,894
Special Pension Catch-up	\$280,107
Transfer from Investments	\$184,313
<u>TOTAL REVENUES</u>	\$3,759,775

EXPENDITURES

Retirement Payments	\$3,582,575
Retirement Payments - Police Local 1666	\$102,200
Refund of Contributions	\$75,000
<u>TOTAL EXPENDITURES</u>	\$3,759,775

OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND

REVENUE

Transfer from General Fund - For Retirees	\$1,322,565
Transfer from General Fund - Active Employees	\$458,497
Special OPEB Appropriation	\$200,000
Transfer from Other Funds	\$74,592
Investment Income	\$0
<u>TOTAL REVENUES</u>	\$2,055,654

EXPENDITURES

Retiree - Dental	\$82,200
Retiree - Health Payments	\$1,092,095
Retiree - Life insurance	\$15,600
Local 1666 - Dental Payments	\$2,319
Local 1666 - Health	\$36,186
Local 1666 - Life Insurance	\$231
Reimbursement for Medicare Payments	\$30,100
Transfer to OPEB Trust Fund	\$796,922
<u>TOTAL EXPENDITURES</u>	\$2,055,654

SECTION 2. There is hereby levied and ordered the assessment and the collection of a tax on the rateable real estate and tangible personal property and a tax on the registered motor vehicles and trailers in the Town of Narragansett between the sum of \$43,200,000 and the sum of \$44,200,000. Said tax is for ordinary expenses and charges, for the payment of interest and indebtedness in whole or in part of said Town, and for other purpose authorized by law. The assessor shall assess and apportion said tax on the inhabitants and rateable property of said Town as of the 31st day of December A.D. 2010 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 2011. 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, 2010 and taxes upon registered motor vehicles and trailers assessed upon valuations determined by the Tax Assessor as of December 31, 2010, shall be due and payable on and between the 1st day of July and the 31st day of July A.D. 2011. All taxes remaining unpaid on said 31st day of July 2011 shall carry until collected a penalty at the rate of twelve (12%) percent per annum upon each unpaid tax; provided, however, as follows:

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

25 percent on or before the 31st day of October A.D. 2011

25 percent on or before the 31st day of January A.D. 2012

25 percent on or before the 30th day of April A.D. 2012

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

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

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

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

First Reading read in Town Council meeting legally assembled on the 23rd day of May, 2011.

Second Reading read in Town Council meeting legally assembled on the 6th day of June, 2011.

ATTEST:



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 Pettaquamscutt River to the shore of Narragansett Bay. The Town was separated from South Kingstown in 1888, and incorporated as a town in 1901. 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 blocks of granite, with semi-circular ends, topped by conical roofs, are connected by one long gallery room. Now owned by the Town, it is, along with the Kinney Bungalow, available for use for functions and events.

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

The census numbers do not take into consideration the number of rental units in the community, estimated at 2,550. In the winter these units are filled with local college students, often 4 and 5 to a unit. At even 4 per unit, the Town has to provide services to some 10,200. 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 approaching 67,000.

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

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

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

In the early 1900's, a series of construction projects allowed Point Judith's Port of Galilee to become one of the largest fishing ports on the east coast. Several events took place to protect the Port. First, the Town of South Kingstown and the State of Rhode Island dredged the current breach way and stabilized it with stone jetties. Then, the Army Corps of Engineers constructed nearly three miles of stone breakwaters in 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 12th grade and operates a school system that includes the Pier Elementary School (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	Pupil/Teacher			Total
	Certified	Ratio	Non-Certified	
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 from United Water of Rhode Island, a private company, and 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 expired June 30, 2009 (in negotiation)
Municipal Middle Management	3 year contract expired June 30, 2009 (in negotiation)
Police Department	3 year contract expired June 30, 2010 (in negotiation)
Public Works & Municipal Clerical	4 year contract expires June 30, 2011 (in negotiation)
School Teachers	3 year contract expires August 31, 2012
School Non-Certified	3 year contract expires June 30, 2011 (in negotiation)

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 has been reduced by 50% (\$678,178 was promised and \$339,089 has been withheld by the State) in FY 2009 and 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 locked at \$6,000 since FY 2007. The General Assembly in adopting the state budget elimination of 50% of the FY 2010 reimbursement and has eliminated the grant entirely for FY 2011. General Aid for Education has also been a grant impacted by state actions. Such changes lead to uncertainty when planning future budgets. One bright spot has been the enactment of a local aid distribution formula for educational assistance.

Second, funding for current and future beneficiaries of the Town's Pension Fund must be increased in a systematic manner to build fund reserves and reduce the unfunded liability. The downturn in the economy severely reduced financial reserves in the first half of 2009 while improving conditions restored much of this loss in later quarters. The Fund is about 70% funded. To address this, the Town increased the rate of the employer's contribution from 11.5% to 12.5% in 2009, from 12.5% to 13.5% for FY2010 and to 16% for FY2011. The 16% is continued in FY 2012. Fire personnel went from 8.5% to 9% percent in an arbitrated settlement. The FY2012 budget document now includes a budget for Pensions.

Third, the Town has quantified the Town's "other post employment benefits" (OPEB) and recognizes that the \$70 million unfunded liability for benefits for current and future retirees must be addressed. The FY2011 budget contained a 6% assessment applied to all full-time wages with these funds flowing to an OPEB Trust Fund which is currently being created. FY2012 continues this level of funding. All employee groups are being asked to contribute to the OPEB fund as negotiations take place. It is anticipated that approximately \$500,000 will be set aside in both years. Compared to the liability, this is a modest beginning. A new OPEB budget has been included in this year's budget document.

Going forward, the Town realizes that the employer's pension contribution may have to increase over the next few years 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 increased. The Town has a policy of maintaining an Unreserved General Fund Balance that is equal to 7% to 10% of the General Fund budget.

The following table shows the history of Unreserved General Fund Balances with June 30, 2002 as the "high water mark" in terms of percentage of General Fund budget.

Fiscal Year Ending	Year	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%

Note: The June 30, 2010 fund balance contains some \$400,000 in OPEB Funds that were reclassified by the Town's Auditors.

The sum of \$1,371,784 was appropriated to the FY 2009 fiscal year. For 2010, only \$148,171 was appropriated but none was expended. There was no fund balance appropriated to the FY 2011 Budget nor is there any appropriated to the FY 2012 Budget. Future budgets will not make use of fund balance until the Town reaches at least the 8% level.

It should be noted that the School Fund had an unaudited fund balance of \$2,583,702 as of June 30, 2010. The schools appropriated \$693,000 to the FY2011 budget and \$600,911 to the recommended FY2012 budget, leaving an estimated balance of \$1,302,372 at the end of April, 2011. The schools capital fund balance was \$572,895 as the end of April 2011.

ACCOUNTING INFORMATION

AND

BUDGET INFORMATION

ACCOUNTING INFORMATION AND BUDGET PROCESS

The Town's financial statements comprise three components:

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

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

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

- 1) General Fund
- 2) School Fund
- 3) Internal Service Fund
- 4) Community Development Fund
- 5) Recreation Fund
- 6) Debt Service Fund
- 7) Capital Projects Fund
- 8) Major Maintenance and Non-Capitalization Fund
- 9) Vehicle Maintenance Fund
- 10) Water Fund
- 11) Wastewater Fund
- 12) Beach Fund
- 13) Trust & Agency Funds
- 14) Library Fund
- 15) Special Revenue Funds
- 16) Grants Fund
- 17) Galilee Landing Fund
- 18) Keeney Bungalow
- 19) The Towers

20) Sunset Farm

21) Pension Fund

22) Other Post Employment Benefits Fund (OPEB)

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

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

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

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

Budget Preparation and Adoption

The annual budget is prepared by the Town Manager for submission to the Council at least 45 days prior to the commencement of the next fiscal year. The Council shall hold 2 or more public hearings on the entire budget. The Town's fiscal year shall run from July 1 through June 30th. The budget shall provide a complete financial plan of all town funds and activities for the ensuing year, together with a general summary of its content and showing in detail all estimated income, the proposed property tax levy and all proposed expenditures arranged to show comparative data for the current year and the preceding year. Proposed expenditures cannot exceed estimated income plus available fund balances.

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

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

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

GENERAL FUND SUMMARIES

AND

ANALYSES

BUDGET SUMMARY

Fiscal Year 2011 – 2012

This document contains the Town of Narragansett's FY 2011 - 2012 General Fund Operating Budget and the budgets of the Other Operating Funds as adopted by the Town Council on June 6, 2011. The adopted spending plans strive to ensure the Town's fiscal stability, while continuing the essential services that contribute to the quality of life for Narragansett citizens.

The Adopted General Fund Budget totals \$50,608,249, an increase of \$1,302,510 or 2.6% over projected expenditures for 2010-11 of \$49,305,739.

The total of all of the Operating Budgets is \$75,889,622 which is an increase of \$6,373,090 from FY 2011 projected expenses of \$69,516,392, or an increase of 9.17%. The Operating Budgets include the General Fund and the Vehicle Maintenance, Debt Service, Capital Projects, Major Maintenance, Water, Wastewater, Beach, Library, Keeney Bungalow, Sunset Farm, The Towers, Galilee Landing Fund, Pensions and the Other Post-Employment Benefits Budgets. All budgets showed increases except for Debt Service and Vehicle Maintenance.

In some cases increases were related to capital projects that were funded in FY 2011 but for which work had not been completed. The balances of these projects were allowed to lapse to fund balance and then were re-appropriated to the FY 2012 Budget, especially in the Water and Wastewater Funds. These changes were the major reason why the Water Fund increased by \$1,487,639 and the Wastewater by \$928,024. Continued improvements at the Beach caused that budget to increase by \$884,157. These 3 enterprise fund budgets account for \$3.3 million of the \$6.4 million of the total increase of all of the budgets. It should be noted that all of these expenses are paid for from user fees and not from tax dollars.

Debt Service is lower as interest costs fall as bonds are paid off. Vehicle Maintenance costs are lower as the extraordinary costs seen in FY 2011 due to the large number of snow and ice storms is not expected to recur.

The 2012 Budget provides for a transfer of \$24,277,345 from the General Fund for the school department which is no increase over the 2011 transfer.

In addition to the operating budgets, the Budget Document includes the 6 Year Capital Improvement Budget and the 6 Year Major Maintenance and Non-Capitalized Expenses Budget. Due to changes in accounting standards, the Capital Budget now includes only items of expense that exceed \$10,000 in value and have an effective life of more than one year. Previous capital budgets had included items with a value of less than \$10,000 and maintenance items. The capital budget for FY 2012 totals \$1,320,433.

The newly created Major Maintenance and Non-Capitalization Fund has identified projects and expenses of \$2,360,272. This fund has been created in order to meet new accounting standards that limits what expenses can be accounted for in the Capital Improvements Fund.

FY 2012 debt obligations are budgeted at \$2,520,201. This category includes annual debt service payments for general obligation bonds and the lease purchase of the new Fire Ambulance. It also includes debt service payments for the \$21.5 million in school renovations approved by voters in 2009. Other debt service payments may be found in the Water and Wastewater Budgets. Of the total, debt related to General Fund activities equals \$601,559 while Debt related to schools is \$1,917,142.

While the current economic environment has created challenges, the Town of Narragansett will enter FY 2012 in a better financial position than a number of communities in Rhode Island. This position is a result of careful management of Town resources over the past several years. Consequently, the Town's FY 2012 budget continues to provide resources to maintain high levels of quality services.

With the serious downturn in the state and national economies, Narragansett has had to balance the needs for Town services with a diminished revenue base at the state level. The combined losses of State-Shared Revenue from motor vehicles, revenue sharing and State Aid to Education total over \$2 million for FY 2012 compared to prior years revenues.

The adopted budget includes a current property tax levy increase of 1.77%, well below the State imposed tax cap of 4.25%.

The adopted budget will require a property tax rate on residential properties of \$8.97 per \$1000 of assessed value compared to the current tax rate of \$8.86, an increase of 1.24%. The commercial/industrial and tangible personal property rates will be \$13.45 compared to the current rate of \$13.29, an increase of 1.20%. The motor vehicle tax rate remains at \$16.46. The exemption of \$6,000 in motor vehicle values from taxation has been continued.

Assessed values as of December 2010 were as follows: Residential real property, \$4,373,101,930, commercial/industrial real property, \$264,913,372, personal property, \$44,533,379. Values as of December 2009 were \$4,361,345,940, \$264,530,061 and \$42,287,508 respectively.

Motor vehicle values were \$81,617,569 as of December 2010 compared to \$76,551,263 for December 2009.

The total of all assessed values was \$4,764,166,250 compared to \$4,744,714,772 for December 2009. As a percentage of the total, residential values were 91.8%, commercial/industrial, 5.6%, personal property, .9% and motor vehicles, 1.7%.

Budget Detail. Some of the features found in the budget include the following:

- The creation of new budgets for the Keeney Bungalow, Sunset Farm, The Towers, Galilee Landing Fund, Pensions and Other Post-Employment Benefits (OPEB). Budgets for these operations had not been included in the budget document before.
- The transfer of \$475,000 from the Galilee Landing Fund to be used for Major Maintenance Projects in FY2012. Charges had not been made to the Galilee Fund for police details and parking enforcement staff for the past several years.
- Two clerical positions will not be filled in the new year, one in the Town Clerk's office and one in the Community Development office. It is anticipated that changes in producing the Council agenda and the sharing of staff will allow these positions to remain unfilled.
- Two police patrolmen positions are not funded in 2011-12
- Contract negotiations continue with three of the Town's collective bargaining groups. Funds for possible contract changes have been included in the contingency account.
- A Town wide summary of all personnel costs together with operating expenses, capital outlay and transfers to other funds is included in the General Fund summary section of the budget document.
- The Pension Fund Budget shows that contributions from the Town, the Schools and employees are not enough to meet current pension payments – let alone to provide funds to invest. The unfunded pension liability was \$21.8 million on June 30, 2010.
- The OPEB Fund indicates a fund balance at the end of FY 2012 of \$1.4 million. The unfunded OPEB liability was \$70 million at the end of FY 2010.
- The Town Solicitor's budget contains \$60,000 for possible arbitration matters
- The Engineering Technician, which is also assigned to Water & Wastewater, is funded
- There is no election in 2011-12, so the Board of Canvassers is reduced by \$17,029
- \$18,000 is added to Inspectional Services contracted inspectors for increased inspections
- \$50,000 is included to begin the implementation of the Economic Development Plan
- A special OPEB appropriation of \$200,000 is budgeted which is in addition to the amounts included in each department's budget
- \$280,107 has been included as a special appropriation to the Pension Fund
- The Police Department has been divided into sub budget units. Comparative data with the 2011-12 budget and 2010-11 projected expenses are included to provide a benchmark
- The Fire Department has also been divided into sub budget units. Comparative data with the 2011-12 budget and 2010-11 projected expenses are included to provide a benchmark.
- Community Development includes \$10,000 for a Neighborhood Grants Program
- The budget format has been changed. The emphasis has been placed on the projected expenditures for the 2010-11 year and the adopted budget allocations for 2011-12. Since the Town budget is basically an incremental budget, the important factors to be considered are how the budget changes from the projected expenditures for 2010-11 to the adopted budget allocations for 2011-12. Prior budgets had focused on the approved budget for the prior year. By comparing the adopted budget to the projected expenditures for the current year, a better understanding is achieved of the changes found in the adopted 2011-12 budget
- The budget contains a proposal to double the rental registration fee
- A Contingency of \$897,565 is included in the 2011-12 General Fund Budget
- The summer town-wide bus shuttle service is continued

Town of Narragansett
FY 2011 - 2012 ADOPTED REVENUES

Account	Description	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED BUDGET	YEAR END PROJECTED	BUDGET 2011-12	INCREASE/ DECREASE	PERCENT CHANGE	PERCENT OF TOTL
GENERAL PROPERTY TAXES									
01.999.9001	Current Year Collections	39,333,988	41,599,623	43,007,334	43,007,334	43,768,332	760,998	1.77%	86.48%
01.999.9002	Prior Year Collections	321,403	635,449	725,000	709,900	709,900	0	0.0%	1.40%
TOTAL TAX COLLECTIONS		39,655,391	42,235,072	43,732,334	43,717,234	44,478,232	760,998	1.74%	87.89%
INVESTMENT & INTEREST INCOME									
01.999.9003	Interest on Delinquent Taxes	386,293	602,203	200,000	201,700	161,700	-40,000	-19.8%	0.32%
01.999.9033	Earnings from Investments	-37,671	241,212	200,000	110,000	110,000	0	0.0%	0.22%
TOTAL INVEST & INT INC		348,622	843,415	400,000	311,700	271,700	-40,000	-12.8%	0.54%
INTERGOVERNMENTAL									
01.999.9005	State-Share of Recycling Rev	29,197	0	0	5,822	5,822	0	0.0%	0.01%
01.999.9004	State Revenue Sharing	339,089	0	0	0	0	0	0.0%	0.00%
01.999.9006	Motor Vehicle Phase-Out	1,224,374	1,041,634	0	97,870	97,870	0	0.0%	0.19%
01.999.9007	Storm Damage	0	0	0	51,251	0	-51,251	-100.0%	0.00%
01.999.9007	Police Overtime Grants	0	0	0	6,000	6,000	0	0.0%	0.01%
01.999.9008	Police Grants	0	0	0	0	0	0	0.0%	0.00%
01.999.9012	Fed PILOT/ Revenue Sharing	7,792	7,322	0	0	0	0	0.0%	0.00%
01.999.9013	Share of Beach Parking Fees	207,649	228,541	200,000	258,588	258,588	0	0.0%	0.51%
01.999.9014	Share of Telephone Tax	0	177,144	159,103	159,103	159,103	0	0.0%	0.31%
01.999.9015	Share of Hotel Tax	71,447	67,469	70,000	71,404	71,800	396	0.6%	0.14%
01.999.9016	Share of Meal Tax	463,152	457,773	473,967	461,291	473,046	11,755	2.5%	0.93%
01.999.9017	School Building Grants	0	486,690	486,678	486,990	486,990	0	0.0%	0.96%
TOTAL STATE AID		2,342,700	2,466,573	1,389,748	1,598,319	1,559,219	-39,100	-2.4%	3.08%
PILOT PAYMENTS									
01.999.9025	Beach Fund	143,896	159,956	187,118	187,118	187,118	0	0.0%	0.37%
01.999.9026	Housing Authority	0	3,059	10,000	0	1,310	1,310	0.0%	0.00%
01.999.9028	Water Fund	20,320	24,326	28,461	28,461	28,461	0	0.0%	0.06%
01.999.9029	Wastewater Fund	108,566	108,334	128,354	128,354	128,354	0	0.0%	0.25%
TOTAL PILOT PAYMENTS		272,782	295,675	353,933	343,933	345,243	1,310	0.4%	0.68%
INTERFUND REVENUES									
01.999.9051	Water Fund: Admin Assessm	102,862	118,691	135,038	135,038	139,089	4,051	3.0%	0.27%
01.999.9052	Wastewater Fund: Admin Ass	429,975	417,761	415,592	415,592	428,060	12,468	3.0%	0.85%
01.999.9053	Beach Fund: Admin Assessm	112,262	105,537	129,458	129,458	133,342	3,884	3.0%	0.26%
01.999.9097	Pension Fund	0	0	15,000	0	0	0	0.0%	0.00%
TOTAL INTERFUND PAYMEI		645,099	641,989	695,088	680,088	700,491	20,403	3.0%	1.38%
TOTAL PILOT & INTERFUNC		917,881	937,664	1,049,021	1,024,021	1,045,734	21,713	2.1%	2.07%
LICENSES AND PERMITS									
01.999.9023	Inspect Services-Building Per	181,510	235,896	323,900	235,475	260,500	25,025	10.6%	0.51%
01.999.9859	Har Master: Moor Sanitation F	0	0	4,100	0	0	0	0.0%	0.00%
01.999.9024	Har Master: Rental of Mooring	34,495	63,084	76,432	65,500	65,500	0	0.0%	0.13%
01.999.9027	Plan Board: Variance & Excep	10,355	7,290	18,450	12,050	12,500	450	3.7%	0.02%
01.999.9043	Fire: Fire Alarm Inspection Fe	4,981	7,103	5,125	5,125	5,125	0	0.0%	0.01%
01.999.9046	Public Works: Road Open Per	1,625	1,100	1,025	1,550	1,550	0	0.0%	0.00%
01.999.9047	Police: VIN Inspection Fees	2,830	2,400	4,100	3,100	3,100	0	0.0%	0.01%
01.999.9831	Inspect Ser-Rental Registratio	98,740	139,105	152,008	145,000	290,000	145,000	100.0%	0.57%
TOTAL LICENSES & PERMIT		334,536	455,978	585,140	467,800	638,275	170,475	36.4%	1.26%

	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED BUDGET	YEAR END PROJECTED	BUDGET 2011-12	INCREASE/ DECREASE	PERCENT CHANGE	PERCENT OF TOTL
FINES & FORFEITURES								
01.999.9021 Police: Fees & Fines	6,588	12,444	10,300	10,300	10,300	0	0.0%	0.02%
01.999.9071 Municipal Court: Fines & Fees	270,084	280,310	309,000	313,250	313,250	0	0.0%	0.62%
TOTAL FINES & FORFEITURES	276,672	292,754	319,300	323,550	323,550	0	0.0%	0.64%
MISCELLANEOUS REVENUES								
01.999.9022 Police: Finger Print Receipts	0	0	0	650	650	0	0.0%	0.00%
01.999.9030 Town Clerk: General Receipts	564,707	547,272	733,272	594,682	595,000	318	0.1%	1.18%
01.999.9031 Town Clerk: Alcohol Beverage	34,945	33,755	34,440	34,440	35,000	560	1.6%	0.07%
01.999.9039 Police: Special Detail Receipts	128,614	296,985	95,889	218,960	150,000	-68,960	-31.5%	0.30%
01.999.9041 Cellular Tower Rents	0	0	250,000	251,733	258,864	7,131	2.8%	0.51%
01.999.9050 Other or Miscellaneous Receiv	50,089	33,174	41,000	41,000	41,000	0	0.0%	0.08%
01.999.9067 Fire: Emergency Medical Serv	334,225	248,767	307,500	364,730	364,730	0	0.0%	0.72%
01.999.9070 Federal Forfeiture Funds	0	0	0	26,908	25,000	-1,908	-7.1%	0.05%
01.999.9072 Fire: Miscellaneous Receipts	-10	4	6,150	4,150	1,200	-2,950	-71.1%	0.00%
01.999.9073 Fire-Special Overtime Reimb	0	27,900	0	2,670	2,670	0	0.0%	0.01%
01.999.9074 Sale of Surplus Property	0	0	20,500	20,500	5,000	-15,500	-75.6%	0.01%
01.999.9077 Police: Miscellaneous Receipt	783	0	5,125	6,550	6,550	0	0.0%	0.01%
01.999.9078 Police-Beach & Parking Patrol	0	0	0	41,950	41,950	0	0.0%	0.08%
01.999.9079 Police-Special Overtime Reim	0	0	0	11,320	11,320	0	0.0%	0.02%
01.999.9098 West Bay Hlth: Withdraw Surp	100,000	0	400,000	400,000	100,000	-300,000	-75.0%	0.20%
01.999.9099 The Trust: Withdraw Surplus	0	0	0	0	0	0	0.0%	0.00%
01.999.9113 Return of Dental Ins. Premiurr	0	0	0	11,586	0	-11,586	-100.0%	0.00%
01.999.9797 From Galilee Landing Fund	0	0	0	0	475,000	475,000	100.0%	0.94%
01.999.9846 Fire Marshal's Plan Reviews	13,280	25,890	55,350	25,900	25,900	0	0.0%	0.05%
TOTAL MISC. RECEIPTS	1,226,633	1,213,747	1,949,226	2,057,729	2,139,834	82,105	4.0%	4.15%
PARKS & RECREATION RECEIPTS								
01.999.9019 Community Center Rents	1,870	6,830	2,563	6,830	6,830	0	0.0%	0.01%
01.999.9032 General Receipts	23,095	19,511	51,250	21,250	21,250	0	0.0%	0.04%
01.999.9103 Basketball Receipts	41,339	40,890	44,075	44,075	44,075	0	0.0%	0.09%
01.999.9108 Workshop Receipts	3,917	10,275	20,500	15,500	15,500	0	0.0%	0.03%
01.999.9110 Soccer Receipts	3,747	1,955	2,050	2,050	2,050	0	0.0%	0.00%
01.999.9816 The Camp	63,569	58,790	76,875	62,000	62,000	0	0.0%	0.12%
TOTAL PARKS & REC.	137,537	138,251	197,313	151,705	151,705	0	0.0%	0.30%
OTHER FINANCING SOURCES								
01.999.9000 Fund Balance Approp	1,391,785	0	0	0	0	0	0.0%	0.00%
TOTAL OTHR FINC SOURCE	1,391,785	0	0	0	0	0	100.0%	0.00%
TOTAL GENERAL FUND RE	46,631,757	48,583,454	49,622,082	49,652,058	50,608,249	956,191	1.9%	

TOWN OF NARRAGANSETT
GENERAL FUND EXPENDITURE DETAIL

FISCAL YEAR 2011 - 2012

SUMMARY ADMINISTRATION AND FINANCE

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
TOWN COUNCIL	236,350	142,267	47,794	95,933	35,263	-60,670	-63.2%	0.07%
TOWN SOLICITOR	95,883	103,578	96,605	94,406	160,586	66,180	70.1%	0.32%
MUNICIPAL COURT	145,273	121,570	124,137	151,379	195,457	44,742	29.6%	0.39%
BOARD OF CANVASSERS	96,850	72,164	115,946	100,853	84,512	-16,341	-16.2%	0.17%
TOWN MANAGER	260,710	179,477	242,918	251,170	248,834	-2,336	-0.9%	0.49%
HUMAN RESOURCES	0	0	91,521	90,966	99,804	8,838	9.7%	0.20%
FINANCE & PURCHASING	274,170	290,810	284,870	270,904	282,781	11,027	4.1%	0.56%
ACCOUNTING	307,999	316,095	354,558	340,638	338,673	-1,965	-0.6%	0.67%
TAX COLLECTIONS	205,886	223,242	244,518	255,240	248,917	-6,098	-2.4%	0.49%
TAX ASSESSING	225,052	224,896	249,661	451,734	454,710	2,976	0.7%	0.90%
INFORMATION TECHNOLOGY	277,534	378,606	369,893	381,940	367,141	-14,799	-3.9%	0.73%
TOTAL-FINANCE DEPARTMENT	1,290,641	1,433,649	1,503,500	1,700,455	1,692,222	-8,858	-0.5%	3.34%
TOWN CLERK	300,697	254,090	304,444	268,698	249,279	-19,419	-7.2%	0.49%
TOTAL - ADMIN & FINANCE	2,426,404	2,306,795	2,526,865	2,753,860	2,765,958	12,136	0.4%	5.47%

SUMMARY PUBLIC SAFETY

POLICE-ADMINISTRATION	4,887,575	5,245,583	5,283,865	5,223,642	949,446	-4,274,196	-81.8%	1.88%
UNIFORMED PATROL	0	0	0	0	3,726,939	3,726,939	100.0%	7.36%
INVESTIGATIONS	0	0	0	0	771,246	771,246	100.0%	1.52%
ANIMAL CONTROL	165,155	136,249	162,861	155,053	161,750	6,697	4.3%	0.32%
HARBOR MASTER	50,930	42,603	49,796	46,429	46,112	-317	-0.7%	0.09%
DISPATCHING	728,763	763,997	866,145	849,067	787,587	-61,480	-7.2%	1.56%
TOTAL POLICE DEPARTMENT	5,832,423	6,188,432	6,362,667	6,274,190	6,443,080	168,890	2.7%	12.73%
FIRE-ADMINISTRATION	4,214,798	4,141,461	4,414,970	4,773,210	297,038	-4,476,172	-93.8%	0.59%
FIRE OPERATIONS	0	0	0	0	4,097,195	4,097,195	100.0%	8.10%
FIRE PREVENTION	0	0	0	0	129,942	129,942	100.0%	0.26%
TOTAL FIRE DEPARTMENT	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%	8.94%
EMERGENCY MANAGEMENT	-1,246	2,694	3,490	5,816	3,490	-2,326	-66.6%	0.01%
TOTAL PUBLIC SAFETY	10,045,975	10,332,587	10,781,127	11,053,216	10,970,745	-82,472	-0.7%	21.68%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
SUMMARY PUBLIC WORKS AND ENGINEERING								
ADMINISTRATION	277,676	346,896	313,748	309,862	326,504	16,641	5.4%	0.65%
HIGHWAY MAINTENANCE	1,605,610	1,819,168	1,745,503	1,841,755	1,748,878	6,267	-5.0%	3.46%
FACILITIES MAINTENANCE	216,467	196,939	202,896	204,725	210,992	-92,877	3.1%	0.42%
PARKS MAINTENANCE	591,200	588,336	591,242	591,316	606,238	14,923	2.5%	1.20%
TOTAL PUBLIC WORKS	2,690,953	2,951,339	2,853,389	2,947,658	2,892,612	-55,046	-1.9%	5.72%
ENGINEERING	327,794	258,495	230,684	213,953	230,162	16,209	7.6%	0.45%
TOTAL PUB WKS & ENGINEER	3,018,747	3,209,834	3,084,073	3,161,612	3,122,775	-38,837	-1.2%	6.17%
SUMMARY DEVELOPMENT AND PLANNING								
COMMUNITY DEVELOPMENT	340,968	344,772	356,372	353,314	318,016	-35,298	-10.0%	0.63%
INSPECTIONAL SERVICES	355,735	329,200	395,338	372,610	386,020	13,410	3.6%	0.76%
TOTAL DEVELOP & PLANNING	696,703	673,972	751,710	725,924	704,036	-21,888	-3.0%	1.39%
SUMMARY BOARDS AND COMMISSIONS								
CONSERVATION	33	174	3,525	2,283	3,133	850	37.2%	0.01%
ZONING BD OF APPEALS	16,665	12,825	14,210	14,021	13,921	-100	-0.7%	0.03%
CONSERVATION COMM	133	332	1,150	964	1,264	300	31.1%	0.00%
PLANNING BOARD	6,400	3,412	8,400	7,920	8,357	437	5.5%	0.02%
PENSION BOARD	10,053	10,207	16,700	16,257	16,257	0	0.0%	0.03%
TREE BOARD	6	192	1,135	1,125	1,125	0	0.0%	0.00%
TOTAL-BDS AND COMMSIONS	33,290	27,142	45,120	42,570	44,057	1,487	3.5%	0.09%
SUMMARY PARKS AND RECREATION								
ADMINISTRATION	199,778	154,680	141,789	137,280	135,150	-2,130	-1.6%	0.27%
RECREATION PROGRAMS	495,224	453,819	535,612	510,344	499,399	-10,945	-2.1%	0.99%
TOTAL PARKS & RECREATION	695,002	608,499	677,401	647,623	634,549	-13,074	-2.0%	1.25%
TOTL OPERATING DEPRMTNTS	16,916,121	17,158,829	17,866,296	18,384,806	18,242,119	-142,647	-0.8%	36.05%
NON-DEPARTMENTAL	206,418	126,563	369,000	428,836	343,290	-85,546	-19.9%	0.68%
TRANSFERS TO OTHER FUNDS	6,328,932	6,266,531	6,109,441	6,214,752	6,847,930	633,178	10.2%	13.53%
EDUCATION	24,473,441	23,659,310	24,277,345	24,277,345	24,277,345	0	0.0%	47.97%
CONTINGENCY	0	0	1,000,000	0	897,565	897,565	0.0%	1.77%
TOTAL BUDGET	47,924,912	47,211,233	49,622,082	49,305,739	50,608,249	1,302,549	2.6%	

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTAL
GENERAL FUND SUMMARY - BY OBJECTS OF EXPENDITURE								
Regular Wages	7,034,399	7,233,227	7,385,350	7,357,752	7,433,268	75,516	1.0%	14.69%
Part-time Wages	185,130	192,960	192,784	203,580	244,724	41,144	20.2%	0.48%
Seasonal Wages	283,537	276,968	279,175	263,786	253,000	-10,786	-4.1%	0.50%
Overtime Wages	1,287,904	1,217,357	1,222,419	1,490,955	1,438,289	-52,666	-3.5%	2.84%
Longevity	286,042	285,284	312,066	295,209	308,965	13,756	4.7%	0.61%
Waive Med Ins-Unusu	659,157	536,849	491,899	521,284	504,824	-16,460	-3.2%	1.00%
Holiday Pay	261,387	258,572	240,847	249,821	256,047	6,226	2.5%	0.51%
Private Duty Pay	133,462	253,991	90,825	128,015	90,825	-37,190	-29.1%	0.18%
Shift Differential	134,485	131,235	136,713	238,850	175,131	-63,719	-26.7%	0.35%
Pension Contributions	915,109	1,038,858	1,291,876	1,305,156	1,309,878	4,722	0.4%	2.59%
Vehicle Allowance	6,662	9,970	16,060	16,837	16,837	0	0.0%	0.03%
Social Security	650,922	649,275	641,847	663,279	663,078	-201	0.0%	1.31%
Medicare Soc Securit	134,510	152,442	150,594	155,121	155,074	-47	0.0%	0.31%
Unemployment Comp	17,552	23,288	0	16,154	0	-16,154	-100.0%	0.00%
Othr Post Employ Ben	0	7,631	443,076	441,335	446,477	5,142	1.2%	0.88%
Dental Insurance	91,875	88,496	118,110	100,717	87,415	-13,302	-13.2%	0.17%
Health Insurance	1,369,970	1,287,474	1,422,983	1,202,338	1,234,360	32,022	2.7%	2.44%
Life Insurance	36,742	34,138	35,406	33,334	32,823	-511	-1.5%	0.06%
Workers Comp	203,037	148,791	236,113	140,666	114,929	-25,737	-18.3%	0.23%
Workshop Facilitators	30,795	10,547	40,297	28,383	22,514	-5,869	-20.7%	0.04%
TOTAL PERSONNEL	13,722,677	13,837,353	14,748,440	14,852,573	14,788,458	-64,115	-0.4%	29.22%
OPERATING EXPEN	3,050,854	3,236,162	3,029,006	3,418,954	3,387,866	-31,088	-0.9%	6.69%
CAPITAL OUTLAY	142,590	85,314	88,850	113,279	65,795	-47,484	-41.9%	0.13%
TOTAL OPER DEPT:	16,916,121	17,158,829	17,866,296	18,384,806	18,242,119	-142,687	-0.8%	36.05%
NON-DEPT EXPEN	206,418	126,563	369,000	428,836	343,290	-85,546	-19.9%	0.68%
TRANSFERS								
TRANS TO CAP FUN	969,069	630,082	1,073,978	1,073,978	769,000	-304,978	-28.4%	1.52%
TRANS MAINT FUNE	0	0	0	0	568,960	568,960	100.0%	1.12%
OPEB SINKING FUN	1,202,332	1,202,332	1,322,565	1,322,565	1,322,565	0	0.0%	2.61%
SPECIAL OPEB COM	0	0	0	0	200,000	200,000	100.0%	0.40%
PENSION CATCH-UP	0	0	0	0	280,107	280,107	100.0%	0.55%
DEBT SERVICE FUN	3,278,648	3,266,953	2,555,329	2,551,312	2,520,201	-31,111	-1.2%	4.98%
POL PEN PLAN 1666	120,000	120,000	130,000	130,000	102,200	-27,800	-21.4%	0.20%
RETIRE & TERM FUI	170,850	170,850	250,000	359,328	259,328	-100,000	-27.8%	0.51%
TRANS TO LIBRARY	538,033	538,033	546,569	546,569	546,569	0	0.0%	1.08%
OTHER TRANSFER\$	50,000	50,000	231,000	231,000	279,000	48,000	20.8%	0.55%
TOTAL TRANSFERS	6,328,932	5,978,250	6,109,441	6,214,752	6,847,930	633,178	10.2%	13.53%
EDUCATION	24,473,441	23,659,310	24,277,345	24,277,345	24,277,345	0	0.0%	47.97%
CONTINGNCY FUNE	0	0	1,000,000	0	897,565	897,565	100.0%	1.77%
TOTAL GENERAL FI	47,924,912	46,922,952	49,622,082	49,305,739	50,608,249	1,302,510	2.6%	

GENERAL FUND EXPENDITURE DETAIL

TOWN OF NARRAGANSETT
GENERAL FUND EXPENDITURE DETAIL

FISCAL YEAR 2011 - 2012

SUMMARY ADMINISTRATION AND FINANCE

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTL
TOWN COUNCIL	236,350	142,267	47,794	95,933	35,263	-60,670	-63.2%	0.07%
TOWN SOLICITOR	95,883	103,578	96,605	94,406	160,586	66,180	70.1%	0.32%
MUNICIPAL COURT	145,273	121,570	124,137	151,379	195,457	44,742	29.6%	0.39%
BOARD OF CANVASSERS	96,850	72,164	115,946	100,853	84,512	-16,341	-16.2%	0.17%
TOWN MANAGER	260,710	179,477	242,918	251,170	248,834	-2,336	-0.9%	0.49%
HUMAN RESOURCES	0	0	91,521	90,966	99,804	8,838	9.7%	0.20%
FINANCE & PURCHASING	274,170	290,810	284,870	270,904	282,781	11,027	4.1%	0.56%
ACCOUNTING	307,999	316,095	354,558	340,638	338,673	-1,965	-0.6%	0.67%
TAX COLLECTIONS	205,886	223,242	244,518	255,240	248,917	-6,098	-2.4%	0.49%
TAX ASSESSING	225,052	224,896	249,661	451,734	454,710	2,976	0.7%	0.90%
INFORMATION TECHNOLOGY	277,534	378,606	369,893	381,940	367,141	-14,799	-3.9%	0.73%
TOTAL-FINANCE DEPARTMENT	1,290,641	1,433,649	1,503,500	1,700,455	1,692,222	-8,858	-0.5%	3.34%
TOWN CLERK	300,697	254,090	304,444	268,698	249,279	-19,419	-7.2%	0.49%
TOTAL - ADMIN & FINANCE	2,426,404	2,306,795	2,526,865	2,753,860	2,765,958	12,136	0.4%	5.47%

SUMMARY PUBLIC SAFETY

POLICE-ADMINISTRATION	4,887,575	5,245,583	5,283,865	5,223,642	949,446	-4,274,196	-81.8%	1.88%
UNIFORMED PATROL	0	0	0	0	3,726,939	3,726,939	100.0%	7.36%
INVESTIGATIONS	0	0	0	0	771,246	771,246	100.0%	1.52%
ANIMAL CONTROL	165,155	136,249	162,861	155,053	161,750	6,697	4.3%	0.32%
HARBOR MASTER	50,930	42,603	49,796	46,429	46,112	-317	-0.7%	0.09%
DISPATCHING	728,763	763,997	866,145	849,067	787,587	-61,480	-7.2%	1.56%
TOTAL POLICE DEPARTMENT	5,832,423	6,188,432	6,362,667	6,274,190	6,443,080	168,890	2.7%	12.73%
FIRE-ADMINISTRATION	4,214,798	4,141,461	4,414,970	4,773,210	297,038	-4,476,172	-93.8%	0.59%
FIRE OPERATIONS	0	0	0	0	4,097,195	4,097,195	100.0%	8.10%
FIRE PREVENTION	0	0	0	0	129,942	129,942	100.0%	0.26%
TOTAL FIRE DEPARTMENT	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%	8.94%
EMERGENCY MANAGEMENT	-1,246	2,694	3,490	5,816	3,490	-2,326	-66.6%	0.01%
TOTAL PUBLIC SAFETY	10,045,975	10,332,587	10,781,127	11,053,216	10,970,745	-82,472	-0.7%	21.68%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE	PERCENT OF TOTL
GENERAL FUND SUMMARY - BY OBJECTS OF EXPENDITURE								
Regular Wages	7,034,399	7,233,227	7,385,350	7,357,752	7,433,268	75,516	1.0%	14.69%
Part-time Wages	185,130	192,960	192,784	203,580	244,724	41,144	20.2%	0.48%
Seasonal Wages	283,537	276,968	279,175	263,786	253,000	-10,786	-4.1%	0.50%
Overtime Wages	1,287,904	1,217,357	1,222,419	1,490,955	1,438,289	-52,666	-3.5%	2.84%
Longevity	286,042	285,284	312,066	295,209	308,965	13,756	4.7%	0.61%
Waive Med Ins-Unusu	659,157	536,849	491,899	521,284	504,824	-16,460	-3.2%	1.00%
Holiday Pay	261,387	258,572	240,847	249,821	256,047	6,226	2.5%	0.51%
Private Duty Pay	133,462	253,991	90,825	128,015	90,825	-37,190	-29.1%	0.18%
Shift Differential	134,485	131,235	136,713	238,850	175,131	-63,719	-26.7%	0.35%
Pension Contributions	915,109	1,038,858	1,291,876	1,305,156	1,309,878	4,722	0.4%	2.59%
Vehicle Allowance	6,662	9,970	16,060	16,837	16,837	0	0.0%	0.03%
Social Security	650,922	649,275	641,847	663,279	663,078	-201	0.0%	1.31%
Medicare Soc Securit	134,510	152,442	150,594	155,121	155,074	-47	0.0%	0.31%
Unemployment Comp	17,552	23,288	0	16,154	0	-16,154	-100.0%	0.00%
Othr Post Employ Ben	0	7,631	443,076	441,335	446,477	5,142	1.2%	0.88%
Dental Insurance	91,875	88,496	118,110	100,717	87,415	-13,302	-13.2%	0.17%
Health Insurance	1,369,970	1,287,474	1,422,983	1,202,338	1,234,360	32,022	2.7%	2.44%
Life Insurance	36,742	34,138	35,406	33,334	32,823	-511	-1.5%	0.06%
Workers Comp	203,037	148,791	236,113	140,666	114,929	-25,737	-18.3%	0.23%
Workshop Facilitators	30,795	10,547	40,297	28,383	22,514	-5,869	-20.7%	0.04%
TOTAL PERSONNEL	13,722,677	13,837,353	14,748,440	14,852,573	14,788,458	-64,115	-0.4%	29.22%
OPERATING EXPEN	3,050,854	3,236,162	3,029,006	3,418,954	3,387,866	-31,088	-0.9%	6.69%
CAPITAL OUTLAY	142,590	85,314	88,850	113,279	65,795	-47,484	-41.9%	0.13%
TOTAL OPER DEPT:	16,916,121	17,158,829	17,866,296	18,384,806	18,242,119	-142,687	-0.8%	36.05%
NON-DEPT EXPEN	206,418	126,563	369,000	428,836	343,290	-85,546	-19.9%	0.68%
TRANSFERS								
TRANS TO CAP FUN	969,069	630,082	1,073,978	1,073,978	769,000	-304,978	-28.4%	1.52%
TRANS MAINT FUNC	0	0	0	0	568,960	568,960	100.0%	1.12%
OPEB SINKING FUN	1,202,332	1,202,332	1,322,565	1,322,565	1,322,565	0	0.0%	2.61%
SPECIAL OPEB COM	0	0	0	0	200,000	200,000	100.0%	0.40%
PENSION CATCH-UP	0	0	0	0	280,107	280,107	100.0%	0.55%
DEBT SERVICE FUN	3,278,648	3,266,953	2,555,329	2,551,312	2,520,201	-31,111	-1.2%	4.98%
POL PEN PLAN 166€	120,000	120,000	130,000	130,000	102,200	-27,800	-21.4%	0.20%
RETIRE & TERM FUI	170,850	170,850	250,000	359,328	259,328	-100,000	-27.8%	0.51%
TRANS TO LIBRARY	538,033	538,033	546,569	546,569	546,569	0	0.0%	1.08%
OTHER TRANSFER€	50,000	50,000	231,000	231,000	279,000	48,000	20.8%	0.55%
TOTAL TRANSFERS	6,328,932	5,978,250	6,109,441	6,214,752	6,847,930	633,178	10.2%	13.53%
EDUCATION	24,473,441	23,659,310	24,277,345	24,277,345	24,277,345	0	0.0%	47.97%
CONTINGNCY FUNC	0	0	1,000,000	0	897,565	897,565	100.0%	1.77%
TOTAL GENERAL FI	47,924,912	46,922,952	49,622,082	49,305,739	50,608,249	1,302,510	2.6%	

DETAIL OF EXPENDITURES	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
TOWN COUNCIL 01-100							
Part-time Wages	20,235	16,180	16,440	16,440	16,440	0	0
Social Security	1,043	1,003	1,020	1,020	1,020	0	0
Medicare	219	235	238	238	238	0	0
Dental Insurance	383	407	450	450	450	0	0
Health Insurance	6,144	6,312	6,500	6,500	6,500	0	0
Life Insurance	123	122	135	135	135	0	0
Workers Compensati	193	140	222	222	66	-156	-70.27%
Broadcast Cncl Meeti	1,800	1,875	2,250	1,800	0	-1,800	-100.00%
Total Personal Servic	30,140	26,274	27,255	26,805	24,849	-1,956	-7.30%
Professional Services	279	385	1,125	1,125	1,125	0	0
Legal Services	198,174	107,514	10,000	45,000	0	-45,000	-100.00%
General Insurance	1,094	1,171	1,300	1,424	1,424	0	0
Office Supplies	150	353	500	500	500	0	0
Advertising & Promoti	0	57	50	50	50	0	0
Conf-Meetings & Due	6,513	6,513	7,314	7,314	7,315	1	0
Broadcast Cncl Meetr	0	0	0	7,140	0	-7,140	-100.00%
Business Travel	0	0	250	250	0	-250	-100.00%
Total Operating Expe	206,210	115,993	20,539	62,803	10,414	-52,389	-83.42%
Equipment	0	0	0	6,325	0	-6,325	-100.00%
TOTAL-TOWN COUN	236,350	142,267	47,794	95,933	35,263	-60,670	-63.24%
TOWN SOLICITOR 01-110							
Business Mileage	0	0	2,250	0	0	0	0.00%
Professional Services	95,433	103,096	93,820	93,820	100,000	6,180	6.59%
Arbitration Counsel	0	0	0	0	60,000	60,000	100.00%
General Insurance	450	482	535	586	586	0	0.00%
TOTAL-TWN SOLICIT	95,883	103,578	96,605	94,406	160,586	66,180	70.10%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
MUNICIPAL COURT 01-115							
Regular Wages	64,247	54,906	37,033	54,110	72,240	18,130	33.51%
Part-time Wages	8,698	0	18,200	18,200	18,200	0	0.00%
Overtime Wages	3,847	6,189	3,250	4,700	4,700	0	0.00%
Longevity	1,111	1,111	1,106	1,106	1,613	507	45.84%
Waive Med Ins-Unus	4,950	1,983	2,631	2,710	2,750	40	1.48%
Pension Contributions	6,085	5,179	6,102	8,835	11,816	3,646	41.27%
Social Security	5,522	4,235	3,858	3,646	6,169	2,523	69.19%
Medicare	1,106	994	902	853	1,443	590	69.19%
Unemployment Comp	5,310	5,192	0	0	0	0	0.00%
Post Employ Benefits	0	0	2,222	3,247	4,334	1,088	33.51%
Dental Insurance	1,432	1,175	1,313	1,715	2,429	714	41.63%
Health Insurance	16,647	17,136	18,003	22,422	33,306	10,884	48.54%
Life Insurance	183	128	139	345	462	117	33.91%
Workers Comp	837	609	962	962	375	-587	-61.02%
Court Security- Police	4,680	4,200	4,800	4,800	6,000	1,200	25.00%
Total Personal Serv	124,655	103,037	100,521	127,650	165,838	38,852	30.44%
Witness Fees	0	0	50	50	50	0	0.00%
Legal Services	5,358	5,724	4,500	4,500	5,500	1,000	22.22%
State Fee-Issue Tick	3,972	3,640	5,000	5,000	5,000	0	0.00%
Telephone	1,366	1,353	1,200	1,200	1,300	100	8.33%
General Insurance	422	452	436	549	549	0	0.00%
Postage/Mailing	863	554	1,000	1,000	1,000	0	0.00%
Upgrade Court Softw	0	0	0	0	5,000	5,000	100.00%
Printing & Binding	1,995	1,828	2,680	2,680	2,680	0	0.00%
Copier	416	430	500	500	500	0	0.00%
Office Supplies	920	97	500	500	500	0	0.00%
Meeting Expense	0	0	60	60	100	40	66.67%
Licenses/Dues	4,326	4,455	4,640	4,640	4,890	250	5.39%
Publications/Suscript	54	0	50	50	50	0	0.00%
Total Operating Expe	19,692	18,533	20,616	20,729	27,119	6,390	30.83%
Office Equipment	926	0	3,000	3,000	2,500	-500	-16.67%
TOTAL MUNICIPAL COURT	145,273	121,570	124,137	151,379	195,457	44,742	29.56%

BOARD OF CANVASSERS 01-120							
Regular Wages	34,193	39,217	40,304	40,255	40,285	30	0.07%
Part-time Payroll	2,385	1,908	2,000	2,000	2,000	0	0.00%
Overtime	2,265	0	3,000	3,000	1,500	-1,500	-50.00%
Longevity	3,199	3,441	3,829	3,829	4,336	507	13.24%
Pension	4,942	5,751	7,061	7,053	7,139	86	1.22%
Social Security	2,782	2,573	3,046	2,682	2,984	302	11.25%
Medicare	559	602	712	627	698	71	11.25%
Post Employ Contribu	0	0	2,418	2,415	2,417	2	0.07%
Dental	955	1,013	1,116	1,116	1,116	0	0.00%
Health	14,598	14,566	14,857	14,857	15,303	446	3.00%
Life	256	256	247	231	231	0	0.00%
Workers Comp	285	208	328	196	375	179	91.33%
Election Workers	22,890	0	28,747	15,933	0	-15,933	-100.00%
Total Personal Serv	89,309	69,535	107,665	94,195	78,384	-15,811	-16.79%
Rentals/Leases	326	0	1,094	162	608	446	275.31%
General Insurance	391	418	405	509	509	0	0.00%
Postage/Mailing	1,274	1,393	1,900	1,900	2,000	100	5.26%
Printing/Binding	673	0	1,061	1,061	731	-330	-31.10%
Office Supplies & Mat	980	460	1,150	1,150	1,710	560	48.70%
Advertising/Promos	147	178	475	475	250	-225	-47.37%
Meeting Expense	40	0	48	48	50	2	4.17%
Mileage Allowance	101	80	200	200	210	10	5.00%
Election Day - Food	1,451	100	1,891	1,096	0	-1,096	-100.00%
Office Equip Maint/Rc	2,158	0	57	57	60	3	5.26%
Total Operating Expe	7,541	2,629	8,281	6,658	6,128	-530	-7.96%
Office Equipment	0	0	0	0	0	0	100.00%
TOTAL-BD CANVAS	96,850	72,164	115,946	100,853	84,512	-16,341	-16.20%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
OFFICE OF THE TOWN MANAGER							
ADMINISTRATION 01-200							
Regular Wages	164,780	112,937	147,000	150,203	150,200	-3	0.00%
Longevity	0	0	0	0	0	0	0.00%
Waive Med Ins-Unusu	20,961	7,597	0	7,819	3,910	-3,909	-49.99%
Pension Contributions	18,473	14,974	23,520	24,032	24,032	0	0.00%
Social Security	10,082	8,094	9,374	9,797	9,312	-485	-4.95%
Medicare	2,184	1,893	2,192	2,291	2,178	-113	-4.95%
Vehicle Allowance	0	3,284	4,200	4,200	4,200	0	0.00%
Post Employ Benefits	0	0	8,820	9,012	9,437	425	4.72%
Dental Insurance	954	357	1,883	1,883	1,497	-386	-20.50%
Health Insurance	18,588	7,624	30,600	14,575	20,455	5,880	40.34%
Life Insurance	513	419	540	462	462	0	0.00%
Workers Comp	1,095	798	1,259	753	629	-124	-16.47%
Total Personal Serv	237,630	157,977	229,388	225,028	226,312	1,284	0.57%
Professional Services	4,800	3,050	3,500	3,500	3,500	0	0.00%
Telephone	3,074	3,420	2,280	3,450	4,300	850	24.64%
General Insurance	3,106	3,324	3,690	4,042	4,042	0	0.00%
Postage/Mailing	530	473	400	840	840	0	0.00%
Printing/Binding & Co	950	584	1,100	1,100	1,100	0	0.00%
Office Supplies	104	1,207	500	1,700	1,700	0	0.00%
Employee Recruitmer	2,117	3,655	0	0	0	0	0.00%
Advertising & Promoti	-48	48	0	0	0	0	0.00%
Meeting Expense	54	750	100	1,100	1,200	100	9.09%
Licenses/Dues	1,010	1,760	1,270	1,270	1,365	95	7.48%
Publictions/Suscptior	290	82	290	290	325	35	12.07%
Mileage Allowance	5,972	196	0	0	0	0	0.00%
Equip Maint & Repair	1,121	138	0	150	150	0	0.00%
Total Operating Expe	23,080	18,687	13,130	17,442	18,522	1,080	6.19%
Office Equipment	0	2,813	400	8,700	4,000	-4,700	-54.02%
TOTAL-TOWN MANA	260,710	179,477	242,918	251,170	248,834	-2,336	-0.93%

HUMAN RESOURCES 01-215

Regular Wages	0	0	52,414	52,616	52,624	8	0.0%
Waive Med Ins-Unusu	0	0	7,651	7,819	8,210	391	5.0%
Pension Contributions	0	0	8,386	8,419	8,420	1	0.0%
Social Security	0	0	3,724	3,747	3,772	25	0.7%
Medicare	0	0	871	876	882	6	0.7%
Post Employ Benefits	0	0	3,145	3,157	3,157	0	0.0%
Dental Insurance	0	0	1,116	1,116	1,116	0	0.0%
Life Insurance	0	0	264	231	231	0	0.0%
Workers Comp	0	0	530	0	221	221	100.0%
Total Personal Serv	0	0	78,101	77,981	78,633	652	0.8%
Professional Services	0	0	5,150	5,150	5,331	181	3.5%
Telephone Service	0	0	1,140	1,140	1,140	0	0.0%
General Insurance	0	0	1,605	0	1,605	1,605	100.0%
Postage/Mailing	0	0	500	500	500	0	0.0%
Copier	0	0	500	500	500	0	0.0%
Office Supplies	0	0	400	400	500	100	25.0%
Employee Recruitmer	0	0	2,130	2,500	3,300	800	32.0%
Good Health Benefit	0	0	0	800	6,000	5,200	100.0%
Safety & Wellness	0	0	1,000	1,000	1,000	0	0.0%
Licenses & Dues	0	0	395	395	395	0	0.0%
Publictions/Subscptic	0	0	150	150	150	0	0.0%
Mileage Reimbursem	0	0	200	200	500	300	150.0%
Total Operating Expe	0	0	13,170	12,735	20,921	8,186	64.3%
Office Equipment	0	0	250	250	250	0	0.0%
TOTAL-HUM RESOU	0	0	91,521	90,966	99,804	8,838	9.7%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
FINANCE & PURCHASING 01-310							
Regular Wages	160,772	180,712	177,356	171,820	181,846	10,026	5.8%
Overtime	0	0	0	0	0	0	0.0%
Longevity	2,863	3,096	3,518	3,518	3,916	398	11.3%
Waive Med Ins-Unusu	34,222	16,961	20,478	16,968	21,600	4,632	27.3%
Pension	21,651	24,357	28,940	28,054	29,722	1,668	5.9%
Social Security	12,095	12,002	12,484	11,923	12,856	933	7.8%
Medicare	2,542	2,807	2,920	2,788	3,007	218	7.8%
Unemployment Comp	0	0	0	7,431	0	-7,431	-100.0%
Post Employ Contribu	0	0	10,641	10,309	10,911	602	5.8%
Dental	940	1,014	1,118	84	0	-84	-100.0%
Health	14,150	14,566	14,857	1,121	0	-1,121	-100.0%
Life	641	641	675	625	693	68	10.9%
Workers Comp	1,341	977	1,658	922	747	-175	-19.0%
Total Personal Servic	251,217	257,133	274,645	255,564	265,298	9,734	3.8%
Professional Services	13,820	2,902	1,500	1,500	1,500	0	0.0%
Telephone	1,869	1,889	2,100	2,100	2,100	0	0.0%
General Insurance	2,811	3,008	3,050	3,658	3,658	0	0.0%
Postage/Mailing	0	0	0	0	0	0	0.0%
Printing/Binding	0	795	1,000	3,500	3,500	0	0.0%
Office Supplies & Mat	786	1,460	750	1,500	1,500	0	0.0%
Advertising/Promos	211	45	100	100	100	0	0.0%
Meeting Expense	430	140	300	300	1,400	1,100	366.7%
Licenses & Dues	235	1,330	300	300	1,000	700	233.3%
Publications/Suscripti	225	581	400	400	400	0	0.0%
Mileage Reimbusem	308	101	225	1,265	975	-290	-22.9%
Professional Develop	1,719	0	0	0	850	0	0.0%
Total Operating Expe	22,414	12,251	9,725	14,623	16,983	1,510	10.3%
Office Equipment	539	21,426	500	717	500	-217	-30.3%
TOTAL-FIN & PURCH	274,170	290,810	284,870	270,904	282,781	11,027	4.1%

ACCOUNTING 01-320							
Regular Wages	150,463	176,505	183,322	186,499	186,409	-90	0.0%
Overtime	1,631	0	0	125	0	-125	-100.0%
Longevity	10,559	11,275	12,465	12,465	13,894	1,429	11.5%
Waive Med Ins-Unusu	39,335	21,763	30,912	24,344	24,203	-141	-0.6%
Pension	22,450	25,855	31,326	35,749	35,921	172	0.5%
Social Security	13,046	13,098	14,055	13,853	13,919	67	0.5%
Medicare	2,730	3,063	3,287	3,240	3,255	16	0.5%
Post Employ Contribu	0	0	10,999	11,190	11,185	-5	0.0%
Dental	1,435	1,538	1,698	1,698	1,694	-4	-0.2%
Health	21,561	22,040	22,480	22,055	23,155	1,100	5.0%
Life	897	897	945	924	924	0	0.0%
Workers Comp	1,755	1,279	2,169	1,207	814	-393	-32.6%
Total Personal Servic	265,862	277,313	313,658	313,349	315,373	2,024	0.6%
Professional Services	18,672	19,642	20,000	2,500	2,500	0	0.0%
Telephone	3,836	3,820	4,000	4,000	4,000	0	0.0%
General Insurance	2,536	2,714	2,600	3,300	3,300	0	0.0%
Postage/Mailing	5,987	5,227	5,500	5,500	5,500	0	0.0%
Printing/Binding	6,503	3,848	3,500	3,500	3,500	0	0.0%
Copier	1,152	766	2,050	2,050	2,050	0	0.0%
Office Supplies & Mat	1,390	1,485	750	750	750	0	0.0%
Advertising/Promos	57	0	150	150	150	0	0.0%
Meeting Expense	0	70	100	100	100	0	0.0%
Licenses & Dues	0	50	200	200	200	0	0.0%
Publications/Suscripti	195	353	350	350	350	0	0.0%
Mileage Allowance	440	482	500	500	500	0	0.0%
Equip-Maint & Repair	1,209	0	700	400	400	0	0.0%
Total Operating Expe	41,977	38,457	40,400	23,300	23,300	0	0.0%
Office Equipment	160	325	500	3,989	0	-3,989	-100.0%
TOTAL-ACCTNG	307,999	316,095	354,558	340,638	338,673	-1,965	-0.6%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
TAX COLLECTIONS 01-330							
Regular Wages	104,246	114,125	121,898	123,872	124,236	364	0.3%
Overtime	3,552	468	0	0	0	0	0.0%
Longevity	1,615	464	462	462	1,249	787	170.3%
Waive Med Ins-Unusu	-1,514	7,075	7,500	4,295	0	-4,295	-100.0%
Pension	13,522	15,473	19,578	19,893	20,078	184	0.9%
Social Security	6,876	6,777	8,051	7,975	7,780	-195	-2.4%
Medicare	1,354	1,585	1,883	1,865	1,820	-46	-2.4%
Unemployment Comp	0	15,696	0	8,400	0	-8,400	0.0%
Other Post Emp Bene	0	0	7,314	7,432	7,454	22	0.3%
Dental	2,628	2,652	2,935	2,935	2,591	-344	-11.7%
Health	31,491	25,794	25,606	29,005	35,454	6,449	22.2%
Life	651	641	675	693	693	0	0.0%
Workers Comp	1,251	911	1,546	860	511	-349	-40.6%
Total Personal Servic	165,672	191,661	197,448	207,688	201,865	-5,823	-2.8%
Professional Services	0	4,759	4,150	4,150	4,150	0	0.0%
Telephone	1,693	1,675	1,800	1,800	1,800	0	0.0%
General Insurance	1,274	1,363	1,325	1,657	1,657	0	0.0%
Postage/Mailing	28,223	8,790	30,000	30,000	30,000	0	0.0%
Printing/Binding	5,579	3,283	6,000	6,000	6,000	0	0.0%
Copier	333	78	350	350	350	0	0.0%
Office Supplies & Mal	1,244	2,904	750	750	750	0	0.0%
Advertising/Promos	17	99	320	320	320	0	0.0%
Conf-Meetings & Due	0	30	225	365	365	225	61.6%
Mileage Allowance	0	0	50	50	50	0	0.0%
Office Equip Maint/Re	1,458	1,564	1,600	1,610	1,610	0	0.0%
Total Operating Expe	39,821	24,545	46,570	47,052	47,052	225	0.5%
Office Equipment	393	7,036	500	500	0	-500	-100.0%
TOTAL-TAX DIVISIOI	205,886	223,242	244,518	255,240	248,917	-6,098	-2.4%

TAX ASSESSING 01-340							
Regular Wages	125,686	131,390	134,267	137,025	136,934	-91	-0.1%
Overtime	250	274	0	0	0	0	0.0%
Longevity	518	661	1,612	1,612	2,525	913	56.6%
Waive Med Ins-Unusu	27,955	7,150	7,500	7,359	7,701	342	4.6%
Pension	14,843	17,822	21,741	22,182	22,313	132	0.6%
Social Security	8,741	8,694	8,890	9,052	8,646	-405	-4.5%
Medicare	1,839	2,033	2,079	2,117	2,022	-95	-4.5%
Unemployment Comp	7,204	1,615	0	323	0	-323	-100.0%
Post Employ Contribu	0	0	8,056	8,222	8,216	-5	-0.1%
Dental	1,876	2,028	2,236	2,236	2,232	-4	-0.2%
Health	23,986	29,132	30,600	29,150	30,606	1,456	5.0%
Life	616	641	675	693	693	0	0.0%
Workers Comp	2,492	1,816	3,080	1,713	2,365	652	38.1%
Total Personal Servic	216,006	203,256	220,736	221,683	224,254	2,571	1.2%
Professional Services	1,940	10,301	17,000	17,000	17,000	0	0.0%
Legal Services	516	960	1,500	1,500	1,500	0	0.0%
Telephone	1,359	1,376	1,500	1,500	1,500	0	0.0%
General Insurance	754	806	700	981	981	0	0.0%
Postage/Mailing	540	756	1,000	1,000	1,000	0	0.0%
Printing/Binding & Co	1,033	938	1,650	1,650	1,100	-550	-33.3%
Office Supplies & Mal	1,064	1,087	750	850	1,100	250	29.4%
Advertising/Promos	15	10	100	0	100	100	100.0%
Conf-Meetings & Due	390	248	625	625	625	0	0.0%
Publications & Subsc	345	358	450	175	400	225	128.6%
Mileage Reimburse	1,090	1,268	1,800	1,800	1,800	0	0.0%
Revaluation	0	0	0	200,000	200,000	0	0.0%
PC Software & Progr	0	750	0	0	400	400	100.0%
Office Equip Maint/Re	0	398	450	450	450	0	100.0%
Total Operating Expe	9,046	19,256	27,525	227,531	227,956	425	0.2%
Office Equipment	0	2,384	1,400	2,520	2,500	-20	-0.8%
TOTAL-TAX ASSESE	225,052	224,896	249,661	451,734	454,710	2,976	0.7%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
INFORMATION TECHNOLOGY 01-210							
Regular Wages	153,739	156,621	156,101	165,054	164,615	-439	-0.3%
Longevity	2,971	3,284	3,270	3,270	4,492	1,222	37.4%
Pension Contributions	19,213	21,721	25,499	26,932	27,057	125	0.5%
Social Security	9,851	9,613	9,881	10,436	10,485	49	0.5%
Medicare	1,996	2,249	2,311	2,441	2,452	11	0.5%
Post Employ Benefits	0	0	9,366	9,903	9,877	-26	-0.3%
Dental Insurance	2,290	2,473	2,594	2,723	2,723	0	0.0%
Health Insurance	34,464	35,461	35,480	35,480	37,255	1,775	5.0%
Life Insurance	384	384	383	693	693	0	0.0%
Workers Comp	1,268	924	1,458	1,458	688	-770	-52.8%
Total Personal Services	226,176	232,730	246,343	258,390	260,337	1,947	0.8%
Professional Services	13,117	11,885	25,000	25,000	25,000	0	0.0%
Telephone	7,366	2,555	1,500	1,500	1,500	0	0.0%
General Insurance	1,796	1,921	1,686	1,686	2,336	650	38.6%
Internet Service Provider	0	0	4,040	4,040	12,359	8,319	205.9%
Postage/Mailing	0	0	25	25	25	0	0.0%
Office Supplies	2,407	2,663	3,000	3,000	3,000	0	0.0%
Meeting Expense	0	52	20	20	20	0	0.0%
Computer Licenses	8,195	70,024	50,129	50,129	35,414	-14,715	-29.4%
Publications/Suscriptor	0	116	150	150	150	0	0.0%
Office Equip Maint/Rep	1,748	48,794	8,000	8,000	5,000	-3,000	-37.5%
PC Software/Program	9,364	900	2,000	2,000	12,000	10,000	500.0%
Total Operating Expenses	43,993	138,910	95,550	95,550	96,804	1,254	1.3%
Office Equipment	7,365	6,966	28,000	28,000	10,000	-18,000	-64.3%
Total Outlay	7,365	6,966	28,000	28,000	10,000	-18,000	-64.3%
TOTAL -INFORM TEC	277,534	378,606	369,893	381,940	367,141	-14,799	-3.9%

TOTAL DEPT OF FIN 1,290,641 1,433,649 1,503,500 1,700,455 1,692,222 -8,858 -0.5%

FINANCE SUMMARY

Regular Wages	694,906	759,353	772,944	784,270	794,040	9,770	1.2%
Overtime	5,433	742	0	125	0	-125	-100.0%
Longevity	18,526	18,780	21,327	21,327	26,076	4,749	22.3%
Waive Med Ins-Unused	99,998	52,949	66,390	52,966	53,504	538	1.0%
Pension	91,679	105,228	127,084	132,811	135,091	2,280	1.7%
Social Security	50,609	50,184	53,361	53,239	53,687	448	0.8%
Medicare-Fica	10,461	11,737	12,480	12,451	12,556	105	0.8%
Unemployment Compensation	7,204	17,311	0	16,154	0	-16,154	-100.0%
Post Employ Contributions	0	0	46,376	47,056	47,642	586	1.2%
Dental Insurance	9,169	9,705	10,581	9,676	9,240	-436	-4.5%
Health Insurance	125,652	126,993	129,023	116,811	126,470	9,659	8.3%
Life Insurance	3,189	3,204	3,353	3,628	3,696	68	1.9%
Workers Comp	8,107	5,907	9,911	6,160	5,125	-1,035	-16.8%
TOTL PERSONAL SERVICES	1,124,933	1,162,093	1,252,830	1,256,673	1,267,127	10,454	0.8%
OPERATING EXPENSES	157,251	233,419	219,770	408,056	412,095	3,414	0.8%
OUTLAY	8,457	38,137	30,900	35,726	13,000	-22,726	-63.6%
FINANCE TOTAL	1,290,641	1,433,649	1,503,500	1,700,455	1,692,222	-8,858	-0.5%

FINANCE SUMMARY - BY BUDGETARY UNIT

ADMINISTRATION	274,170	290,810	284,870	270,904	282,781	11,027	4.1%
ACCOUNTING	307,999	316,095	354,558	340,638	338,673	-1,965	-0.6%
TAX COLLECTION	205,886	223,242	244,518	255,240	248,917	-6,098	-2.4%
TAX ASSESSING	225,052	224,896	249,661	451,734	454,710	2,976	0.7%
INFORMATION TECHNOLOGY	277,534	378,606	369,893	381,940	367,141	-14,799	-3.9%
TOTAL FINANCE DEPT	1,290,641	1,433,649	1,503,500	1,700,455	1,692,222	-8,858	-0.5%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
OFFICE OF TOWN CLERK 01-205							
Regular Wages	180,230	156,530	176,136	150,220	136,088	-14,132	-9.4%
Part-time Wages	1,320	0	2,000	2,000	0	-2,000	-100.0%
Overtime Wages	262	165	500	950	500	-450	-47.4%
Longevity	3,316	1,206	538	1,092	0	-1,092	-100.0%
Waive Med Ins-Unusu	0	0	8,183	7,167	0	-7,167	-100.0%
Pension Contributions	20,432	22,229	28,268	24,210	21,774	-2,436	-10.1%
Social Security	10,551	10,261	11,616	9,564	8,468	-1,096	-11.5%
Medicare	2,123	2,400	2,717	2,237	1,981	-256	-11.5%
Post Employ Benefits	0	0	10,568	9,013	8,165	-848	-9.4%
Dental Insurance	2,956	1,732	2,025	2,025	2,723	698	34.5%
Health Insurance	45,039	21,115	22,425	19,630	29,858	10,228	52.1%
Life Insurance	1,006	956	1,055	928	693	-235	-25.3%
Workers Comp	1,772	1,291	2,118	1,218	720	-498	-40.9%
Personal Services	269,007	217,885	268,149	230,254	210,970	-19,284	-8.4%
Professional Services	2,836	3,265	5,000	5,000	5,000	0	0.0%
Records Management	10,310	15,846	9,900	9,900	15,000	5,100	51.5%
Telephone	3,908	3,807	3,000	3,000	3,120	120	4.0%
General Insurance	1,413	1,512	1,460	1,839	1,839	0	0.0%
Postage/Mailing	3,977	1,964	1,500	1,500	1,500	0	0.0%
Printing/Binding & Co	4,844	2,436	8,550	8,550	4,500	-4,050	-47.4%
Office Supplies	2,568	3,764	3,000	3,000	3,000	0	0.0%
Advertising & Promoti	659	929	1,000	1,000	1,000	0	0.0%
Meeting Expense	190	692	500	500	700	200	40.0%
Licenses/Dues	265	330	400	400	400	0	0.0%
Publications/Suscipior	95	85	100	100	100	0	0.0%
Mileage Allowance	0	464	250	1,300	950	-350	-26.9%
Office Equip Maint/Rc	210	120	435	435	200	-235	-54.0%
Operating Expenses	31,275	35,214	35,095	36,524	37,309	785	2.1%
Office Equipment	415	991	1,200	1,920	1,000	-920	-47.9%
TOTAL-TOWN CLER	300,697	254,090	304,444	268,698	249,279	-19,419	-7.2%
TOTAL ADMIN & FIN	2,426,404	2,306,795	2,526,865	2,753,860	2,765,958	12,097	0.4%
SUMMARY ADMIN & FINANCE - BY OBJECTS OF EXPENDITURES							
Regular Wages	1,138,356	1,122,943	1,225,831	1,231,674	1,245,477	13,803	1.1%
Part-time Wages	32,638	18,088	38,640	38,640	36,640	-2,000	-5.2%
Overtime Wages	11,807	7,096	6,750	8,775	6,700	-2,075	-23.6%
Longevity	26,152	24,538	26,800	27,354	32,025	4,671	17.1%
Waive Med Ins-Unusu	125,909	62,529	84,855	78,481	68,374	-10,107	-12.9%
Pension Contributions	141,611	153,361	200,421	205,360	208,273	2,913	1.4%
Social Security	80,589	76,350	85,999	83,695	85,412	1,717	2.1%
Medicare	16,652	17,861	20,112	19,573	19,975	402	2.1%
Vehicle Allowance	0	3,284	4,200	4,200	4,200	0	0.0%
Unemployment Comp	12,514	22,503	0	16,154	0	-16,154	-100.0%
Post Employ Benefits	0	0	73,549	73,900	75,154	1,253	1.7%
Dental Insurance	15,849	14,389	18,484	17,981	18,571	590	3.3%
Health Insurance	226,668	193,746	221,408	194,795	231,892	37,097	19.0%
Life Insurance	5,270	5,085	5,733	5,960	5,910	-50	-0.8%
Workers Comp	12,289	8,953	15,330	9,511	7,511	-2,000	-21.0%
Contract Worker	29,370	6,075	35,797	22,533	6,000	-16,533	-73.4%
TOTL PERSONAL SI	1,875,674	1,736,801	2,063,909	2,038,586	2,052,114	13,527	0.7%
OPERATING EXPEN	540,932	528,053	427,206	659,353	693,094	33,741	5.1%
OUTLAY	9,798	41,941	35,750	55,921	20,750	-35,171	-62.9%
FINANCE & ADMIN 1	2,426,404	2,306,795	2,526,865	2,753,860	2,765,958	12,097	0.4%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY ADMIN & FINANCE - BY BUDGETARY UNIT							
TOWN COUNCIL	236,350	142,267	47,794	95,933	35,263	-60,670	-63.2%
TOWN SOLICITOR	95,883	103,578	96,605	94,406	160,586	66,180	70.1%
MUNICIPAL COURT	145,273	121,570	124,137	151,379	195,457	44,078	29.1%
BOARD OF CANVAS	96,850	72,164	115,946	100,853	84,512	-16,341	-16.2%
TOWN MANAGER	260,710	179,477	242,918	251,170	248,834	-2,336	-0.9%
HUMAN RESOURCE	0	0	91,521	90,966	99,804	8,838	9.7%
FINANCE	1,290,641	1,433,649	1,503,500	1,700,455	1,692,222	-8,233	-0.5%
TOWN CLERK	300,697	254,090	304,444	268,698	249,279	-19,419	-7.2%
TOTAL ADMIN & FIN	2,426,404	2,306,795	2,526,865	2,753,860	2,765,958	12,097	0.4%

POLICE DEPARTMENT	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION 01-511							
Regular Wages	2,220,712	2,504,684	2,400,153	2,400,818	340,836	-2,059,982	-85.8%
Part-time Wages	27,385	28,423	37,144	25,093	0	-25,093	-100.0%
Seasonal Wages	60,771	59,488	35,000	30,276	0	-30,276	-100.0%
Overtime Wages	387,689	368,325	420,000	395,861	20,000	-375,861	-94.9%
Longevity	100,288	106,372	116,831	105,652	9,432	-96,220	-91.1%
Waive Med Ins-Unusu	250,013	259,455	199,535	248,891	17,625	-231,266	-92.9%
Holiday Pay	115,979	115,601	105,744	101,018	2,858	-98,160	-97.2%
Private Duty Work	133,462	253,991	90,825	128,015	20,000	-108,015	-84.4%
Shift Differ/Incentive	13,454	12,989	22,307	12,386	0	-12,386	-100.0%
Pension Contributions	301,350	358,232	423,206	419,180	56,500	-362,680	-86.5%
Social Security	216,506	228,403	212,078	213,777	25,467	-188,310	-88.1%
Medicare	44,388	53,753	49,599	49,996	5,956	-44,040	-88.1%
Post Employ Benefits	0	0	144,009	144,049	20,450	-123,599	-85.8%
Dental Insurance	21,518	20,043	30,296	21,000	4,846	-16,154	-76.9%
Health Insurance	328,126	295,702	331,103	278,900	66,363	-212,537	-76.2%
Life Insurance	11,254	10,289	10,191	9,308	1,155	-8,153	-87.6%
Workers Comp	5,180	3,774	5,956	3,561	330	-3,231	-90.7%
Personal Services	4,238,075	4,679,524	4,633,977	4,587,781	591,818	-3,995,963	-87.1%
Professional Services	8,032	4,667	15,000	15,000	10,000	-5,000	-33.3%
Uniform Cleaning	5,032	5,066	6,500	6,500	500	-6,000	-92.3%
Fire Protection	324	571	350	350	350	0	0.0%
SK - Jerusalem Polici	6,000	6,000	6,500	6,500	6,500	0	0.0%
Water	0	0	0	0	840	840	100.0%
Solid Waste Disposal	0	0	0	0	3,465	3,465	100.0%
Wastewater Treatme	0	0	0	0	1,103	1,103	100.0%
Telephone	47,810	47,517	48,000	38,500	37,560	-940	-2.4%
Electricity	0	0	0	0	31,395	31,395	100.0%
General Insurance	74,299	79,507	88,249	96,678	58,429	-38,249	-39.6%
Vehicle Insurance	25,611	24,973	28,336	15,645	3,979	-11,666	-74.6%
Legal Insurance	5,625	5,417	5,683	5,891	437	-5,454	-92.6%
Grant Expense	0	0	5,000	0	0	0	0.0%
Postage/Mailing Serv	3,131	2,320	3,100	3,100	2,800	-300	-9.7%
Printing & Binding	1,220	1,207	1,000	1,000	1,000	0	0.0%
Copier	2,508	2,130	2,600	2,600	600	-2,000	-76.9%
Office Supplies	7,818	8,503	8,000	8,000	6,000	-2,000	-25.0%
Employee Recruitmer	412	328	3,400	3,775	3,400	-375	-9.9%
Advertising & Promoti	296	518	600	600	600	0	0.0%
Meeting Expense	337	222	850	850	850	0	0.0%
Licenses/Dues	1,850	2,287	2,500	2,500	2,000	-500	-20.0%
Publictions/Susciptior	1,845	1,670	1,000	1,000	900	-100	-10.0%
Mileage Allowance	45	0	120	120	120	0	0.0%
Professional Develop	27,899	22,716	29,000	29,000	2,500	-26,500	-91.4%
Tuition Reimburseme	21,560	33,830	41,000	23,000	41,000	18,000	78.3%
Police Investigations	3,118	4,645	5,000	5,000	0	-5,000	-100.0%
Gasoline and Librcnts	82,483	86,437	72,000	81,000	10,000	-71,000	-87.7%
Maintenance Supplie:	3,437	2,846	4,000	4,000	0	-4,000	-100.0%
Uniforms	23,332	26,418	35,100	35,100	2,700	-32,400	-92.3%
Operating Supplies	11,151	18,044	15,000	18,100	8,000	-10,100	-55.8%
Heating Fuels	0	0	0	0	15,000	15,000	100.0%
Food	908	518	1,000	1,000	1,000	0	0.0%
Vehicle Repair/Maint	114,847	96,104	140,000	140,000	30,000	-110,000	-78.6%
Office Equip Repr/Ma	31,419	29,930	30,000	38,500	20,000	-18,500	-48.1%
Equipment Repr/Mair	19,211	39,703	31,000	31,000	20,600	-10,400	-33.5%
Building Repair/Maint	4,402	2,220	5,000	5,000	30,000	25,000	500.0%
Operating Expenses	535,962	556,314	634,888	619,309	353,628	-265,681	-42.9%
PC Software/Program	2,227	2,334	2,000	2,250	2,000	-250	-11.1%
Equipment Purchase:	8,773	7,411	13,000	13,287	2,000	-11,287	-84.9%
Vehicle Replacement	102,538	0	0	1,015	0	-1,015	-100.0%
Capital Expenses	113,538	9,745	15,000	16,552	4,000	-12,552	-75.8%
TOTAL-ADMINISTRA	4,887,575	5,245,583	5,283,865	5,223,642	949,446	-4,274,196	-81.8%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
POLICE DEPARTMENT							
ADMINISTRATION 01-511							
Regular Wages	2,220,712	2,504,684	2,400,153	2,400,818	2,509,853	109,035	4.5%
Part-time Wages	27,385	28,423	37,144	25,093	37,144	12,051	48.0%
Temporary Wage	60,771	59,488	35,000	30,276	35,000	4,724	15.6%
Overtime Wages	387,689	368,325	420,000	395,861	420,000	24,139	6.1%
Longevity	100,288	106,372	116,831	105,652	117,856	12,204	11.6%
Buyback of Leave	250,013	259,455	199,535	248,891	245,099	-3,792	-1.5%
Holiday Pay	115,979	115,601	105,744	101,018	105,744	4,726	4.7%
Private Duty Wor	133,462	253,991	90,825	128,015	90,825	-37,190	-29.1%
Shift Differ/Incent	13,454	12,989	22,307	12,386	22,307	9,921	80.1%
Pension Contribu	301,350	358,232	423,206	419,180	440,922	21,742	5.2%
Social Security	216,506	228,403	212,078	213,777	222,197	8,421	3.9%
Medicare	44,388	53,753	49,599	49,996	51,966	1,969	3.9%
Post Employ Ben	0	0	144,009	144,049	150,591	6,542	4.5%
Dental Insurance	21,518	20,043	30,296	21,000	19,790	-1,210	-5.8%
Health Insurance	328,126	295,702	331,103	278,900	275,907	-2,993	-1.1%
Life Insurance	11,254	10,289	10,191	9,308	9,471	163	1.8%
Workers Comp	5,180	3,774	5,956	3,561	330	-3,231	-90.7%
Personal Service	4,238,075	4,679,524	4,633,977	4,587,781	4,755,002	167,221	3.6%
Professional Sen	8,032	4,667	15,000	15,000	10,000	-5,000	-33.3%
Uniform Cleaninç	5,032	5,066	6,500	6,500	6,500	0	0.0%
Fire Protection	324	571	350	350	350	0	0.0%
SK - Jerusalem F	6,000	6,000	6,500	6,500	6,500	0	0.0%
Water	0	0	0	0	840	840	100.0%
Solid Waste Disp	0	0	0	0	3,465	3,465	100.0%
Wastewater	0	0	0	0	1,103	1,103	100.0%
Telephone	47,810	47,517	48,000	38,500	38,000	-500	-1.3%
Electricity	0	0	0	0	31,395	31,395	100.0%
General Insuranc	74,299	79,507	88,249	96,678	96,678	0	0.0%
Vehicle Insuranc	25,611	24,973	28,336	15,645	15,645	0	0.0%
Legal Insurance	5,625	5,417	5,683	5,891	5,683	-208	-3.5%
Grant Expense	0	0	5,000	0	0	0	0.0%
Postage/Mailing :	3,131	2,320	3,100	3,100	3,100	0	0.0%
Printing & Bindinç	1,220	1,207	1,000	1,000	1,000	0	0.0%
Copier	2,508	2,130	2,600	2,600	2,600	0	0.0%
Office Supplies	7,818	8,503	8,000	8,000	8,000	0	0.0%
Employee Recrui	412	328	3,400	3,775	3,400	-375	-9.9%
Advertising & Prc	296	518	600	600	600	0	0.0%
Meeting Expense	337	222	850	850	850	0	0.0%
Licenses/Dues	1,850	2,287	2,500	2,500	2,000	-500	-20.0%
Publications/Susci	1,845	1,670	1,000	1,000	900	-100	-10.0%
Mileage Allowanc	45	0	120	120	120	0	0.0%
Professional Dev	27,899	22,716	29,000	29,000	29,000	0	0.0%
Tuition Reimburs	21,560	33,830	41,000	23,000	41,000	18,000	78.3%
Police Investigati	3,118	4,645	5,000	5,000	5,000	0	0.0%
Gasoline and Lib	82,483	86,437	72,000	81,000	72,000	-9,000	-11.1%
Maintenance Sup	3,437	2,846	4,000	4,000	0	-4,000	-100.0%
Uniforms	23,332	26,418	35,100	35,100	35,100	0	0.0%
Operating Suppli	11,151	18,044	15,000	18,100	19,000	900	5.0%
Heating Fuels	0	0	0	0	15,000	15,000	100.0%
Food	908	518	1,000	1,000	1,900	900	90.0%
Vehicle Repair/M	114,847	96,104	140,000	140,000	140,000	0	0.0%
Office Equip Rep	31,419	29,930	30,000	38,500	30,000	-8,500	-22.1%
Equipment Repr/	19,211	39,703	31,000	31,000	30,900	-100	-0.3%
Building Repair/A	4,402	2,220	5,000	5,000	30,000	25,000	500.0%
Operating Expen	535,962	556,314	634,888	619,309	687,629	73,320	11.8%
PC Software/Proç	2,227	2,334	2,000	2,250	2,000	-250	-11.1%
Office Equipment	8,773	7,411	13,000	13,287	3,000	-10,287	-77.4%
Vehicle Replacer	102,538	0	0	1,015	0	-1,015	-100.0%
Capital Expenses	113,538	9,745	15,000	16,552	5,000	-11,552	-69.8%
TOTAL-ADMINIS	4,887,575	5,245,583	5,283,865	5,223,642	5,447,631	56,768	1.1%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
POLICE PATROL							
Regular Wages	0	0	0	0	1,769,955	1,769,955	100.0%
Part-time Wages	0	0	0	0	37,144	37,144	100.0%
Seasonal Wages	0	0	0	0	35,000	35,000	100.0%
Overtime Wages	0	0	0	0	350,000	350,000	100.0%
Longevity	0	0	0	0	94,486	94,486	100.0%
Waive Med Ins-Unusu	0	0	0	0	207,771	207,771	100.0%
Holiday Pay	0	0	0	0	85,738	85,738	100.0%
Private Duty Work	0	0	0	0	70,825	70,825	100.0%
Shift Differ/Incentive	0	0	0	0	22,307	22,307	100.0%
Pension Contributions	0	0	0	0	315,598	315,598	100.0%
Social Security	0	0	0	0	165,740	165,740	100.0%
Medicare	0	0	0	0	38,762	38,762	100.0%
Post Employ Benefits	0	0	0	0	106,197	106,197	100.0%
Dental Insurance	0	0	0	0	12,331	12,331	100.0%
Health Insurance	0	0	0	0	168,635	168,635	100.0%
Life Insurance	0	0	0	0	6,930	6,930	100.0%
Workers Comp	0	0	0	0	0	0	100.0%
Personal Services	0	0	0	0	3,487,419	3,487,419	100.0%
Professional Services	0	0	0	0	0	0	100.0%
Uniform Cleaning	0	0	0	0	5,167	5,167	100.0%
Telephone	0	0	0	0	220	220	100.0%
General Insurance	0	0	0	0	30,000	30,000	100.0%
Vehicle Insurance	0	0	0	0	6,216	6,216	100.0%
Legal Insurance	0	0	0	0	4,517	4,517	100.0%
Postage/Mailing Serv	0	0	0	0	300	300	100.0%
Copier	0	0	0	0	1,500	1,500	100.0%
Professional Develop	0	0	0	0	22,500	22,500	100.0%
Office Supplies	0	0	0	0	1,000	1,000	100.0%
Gasoline and Librcnts	0	0	0	0	42,000	42,000	100.0%
Uniforms	0	0	0	0	27,900	27,900	100.0%
Operating Supplies	0	0	0	0	11,000	11,000	100.0%
Food	0	0	0	0	900	900	100.0%
Vehicle Repair/Maint	0	0	0	0	65,000	65,000	100.0%
Office Equip Repr/Ma	0	0	0	0	10,000	10,000	100.0%
Equipment Repr/Mair	0	0	0	0	10,300	10,300	100.0%
Operating Expenses	0	0	0	0	238,520	238,520	100.0%
Office Equipment	0	0	0	0	1,000	1,000	100.0%
Capital Expenses	0	0	0	0	1,000	1,000	100.0%
TOTAL-POLICE PATI	0	0	0	0	3,726,939	3,726,939	100.0%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
POLICE INVESTIGATIONS							
Regular Wages	0	0	0	0	399,062	399,062	100.0%
Overtime Wages	0	0	0	0	50,000	50,000	100.0%
Longevity	0	0	0	0	13,938	13,938	100.0%
Waive Med Ins-Unusu	0	0	0	0	19,703	19,703	100.0%
Holiday Pay	0	0	0	0	17,148	17,148	100.0%
Pension Contributions	0	0	0	0	68,824	68,824	100.0%
Social Security	0	0	0	0	30,991	30,991	100.0%
Medicare	0	0	0	0	7,248	7,248	100.0%
Post Employ Benefits	0	0	0	0	23,944	23,944	100.0%
Dental Insurance	0	0	0	0	2,613	2,613	100.0%
Health Insurance	0	0	0	0	40,909	40,909	100.0%
Life Insurance	0	0	0	0	1,386	1,386	100.0%
Workers Comp	0	0	0	0	0	0	100.0%
Personal Services	0	0	0	0	675,765	675,765	100.0%
Uniform Cleaning	0	0	0	0	833	833	100.0%
Telephone	0	0	0	0	220	220	100.0%
General Insurance	0	0	0	0	8,249	8,249	100.0%
Vehicle Insurance	0	0	0	0	5,450	5,450	100.0%
Legal Insurance	0	0	0	0	729	729	100.0%
Copier	0	0	0	0	500	500	100.0%
Professional Develop	0	0	0	0	4,000	4,000	100.0%
Office Supplies	0	0	0	0	1,000	1,000	100.0%
Gasoline and Librcnts	0	0	0	0	20,000	20,000	100.0%
Uniforms	0	0	0	0	4,500	4,500	100.0%
Vehicle Repair/Maint	0	0	0	0	45,000	45,000	100.0%
Police Investigations	0	0	0	0	5,000	5,000	100.0%
Operating Expenses	0	0	0	0	95,481	95,481	100.0%
TOTAL-INVESTIGAT	0	0	0	0	771,246	771,246	100.0%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
ANIMAL CONTROL 01-531							
Regular Wages	59,309	42,450	45,475	45,631	45,490	-141	-0.3%
Overtime Wages	3,786	2,791	5,000	5,000	5,000	0	0.0%
Longevity	2,406	2,660	2,917	2,917	3,264	347	11.9%
Waive Med Ins-Unusu	14,814	7,597	8,210	8,050	8,209	159	2.0%
Pension Contributions	7,413	6,348	7,743	7,768	7,801	33	0.4%
Social Security	4,728	3,543	3,819	3,819	3,842	23	0.6%
Medicare	957	828	893	893	898	5	0.6%
Post Employ Benefits	0	0	2,729	2,738	2,729	-8	-0.3%
Dental Insurance	73	-4	0	0	0	0	0.0%
Health Insurance	977	0	0	0	0	0	0.0%
Life Insurance	330	256	246	231	231	0	0.0%
Workers Comp	2,104	1,533	2,418	1,447	1,227	-220	-15.2%
Personal Services	96,897	68,002	79,450	78,494	78,691	197	0.3%
SK Pound Rental- Ve	57,942	60,079	71,000	64,500	71,000	6,500	10.1%
Uniform Cleaning	265	266	500	500	500	0	0.0%
Telephone	1,203	994	1,300	1,300	1,300	0	0.0%
General Insurance	524	561	622	682	682	0	0.0%
Vehicle Insurance	780	780	914	502	502	0	0.0%
Printing & Binding	0	0	50	50	50	0	0.0%
Advertising & Promoti	0	0	75	75	75	0	0.0%
Licenses/Dues	59	139	200	200	200	0	0.0%
Publictions/Suscptior	20	40	25	25	25	0	0.0%
Professional Develop	0	973	1,200	1,200	1,200	0	0.0%
Gasoline & Lubricants	3,414	1,659	3,500	3,500	3,500	0	0.0%
Maintenance Supplie:	0	0	75	75	75	0	0.0%
Uniforms	635	426	450	450	450	0	0.0%
Operating Supplies	212	250	500	500	500	0	0.0%
Vehicle Maint/Repair	3,204	2,080	2,500	2,500	2,500	0	0.0%
Operating Expenses	68,258	68,247	82,911	76,059	82,559	6,500	8.5%
Equipment	0	0	500	500	500	0	0.0%
TOTAL-ANIMAL CON	165,155	136,249	162,861	155,053	161,750	6,697	4.3%
HARBOR MASTER 01-534							
Seasonal Wages	25,681	25,258	28,000	28,000	28,000	0	0.0%
Social Security	1,550	1,566	1,736	1,736	1,736	0	0.0%
Medicare Contribs	320	366	406	406	406	0	0.0%
Workers Comp	2,426	2,624	2,790	1,668	1,304	-364	-21.8%
Personal Services	29,977	29,814	32,932	31,810	31,446	-364	-1.1%
Profess Services	0	1,768	500	500	500	0	0.0%
Telephone	603	537	1,000	1,000	1,000	0	0.0%
General Insurance	590	631	702	767	767	0	0.0%
Vehicle Insurance	3,119	3,122	2,742	629	629	0	0.0%
Postage/Mailings	306	309	320	320	320	0	0.0%
Printing/Binding	214	282	900	900	900	0	0.0%
Copier	0	7	50	50	50	0	0.0%
Meeting Expense	0	0	100	100	100	0	0.0%
Licenses & Dues	45	0	100	100	100	0	0.0%
Mileage Allowance	0	0	200	200	200	0	0.0%
Prof Development	0	0	1,100	1,100	1,100	0	0.0%
Gasoline & Lubricants	1,017	707	2,500	2,000	2,000	0	0.0%
Maintenance Supplie:	0	46	150	550	150	-400	-72.7%
Uniforms	333	590	600	600	600	0	0.0%
Operating Supplies	1,176	994	900	1,703	1,250	-453	-26.6%
Veh Maint and Repair	12,122	2,947	2,000	2,000	2,000	0	0.0%
Equip Maint/Repair	789	0	1,500	1,050	1,500	450	42.9%
Operating Expenses	20,314	11,940	15,364	13,569	13,166	-403	-3.0%
Equipment	639	849	1,500	1,050	1,500	450	42.9%
TOTAL-HARBOR MA	50,930	42,603	49,796	46,429	46,112	-317	-0.7%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
DISPATCHING 01-500							
Regular Wages	343,070	378,058	422,256	399,432	403,583	4,151	1.0%
Overtime Wages	83,396	76,839	71,925	78,500	71,925	-6,575	-8.4%
Longevity	7,884	8,825	11,766	11,766	14,781	3,015	25.6%
Waive Med Ins-Unusu	16,392	8,469	8,210	8,650	18,158	9,508	109.9%
Holiday Pay	23,651	24,730	22,103	22,103	22,103	0	0.0%
Shift Differ/Incentive	4,285	4,397	4,500	4,500	4,500	0	0.0%
Pension Contributions	43,872	53,041	73,700	70,048	71,195	1,147	1.6%
Social Security	29,684	30,522	33,527	32,547	33,173	626	1.9%
Medicare	6,080	7,138	8,327	7,612	7,758	146	1.9%
Post Employ Benefits	0	0	25,335	23,966	24,215	249	1.0%
Dental Insurance	3,886	4,337	5,315	5,315	5,607	292	5.5%
Health Insurance	66,626	68,155	66,266	73,065	76,666	3,601	4.9%
Life Insurance	2,161	2,255	2,237	2,043	2,079	36	1.8%
Workers Comp	3,663	2,669	4,213	2,518	1,645	-873	-34.7%
Personal Services	634,650	669,435	759,680	742,065	757,388	15,323	2.1%
Purchased Water	531	546	840	840	0	-840	-100.0%
Solid Waste Disposal	3,303	3,300	3,465	3,465	0	-3,465	-100.0%
Waste Water Treatm	696	690	1,103	1,103	0	-1,103	-100.0%
Telephone	557	511	800	800	800	0	0.0%
Electricity	31,220	34,989	31,395	31,395	0	-31,395	-100.0%
General Insurance	5,610	6,003	6,662	7,299	7,299	0	0.0%
Printing & Binding	0	0	450	350	350	0	0.0%
Copier	0	124	0	0	0	0	0.0%
Office Supplies	2,171	2,275	2,700	2,700	2,700	0	0.0%
Employee Recruitmer	682	-162	600	600	600	0	0.0%
Publictions/Susceptor	0	0	100	100	100	0	0.0%
Mileage Allowance	175	52	100	100	100	0	0.0%
Professional Develop	2,057	1,215	1,950	1,950	1,950	0	0.0%
Uniforms	3,436	2,689	4,050	4,050	4,050	0	0.0%
Operating Supplies	518	150	750	750	750	0	0.0%
Heating Fuel	20,645	17,948	15,000	15,000	0	-15,000	-100.0%
Office Equip Repr/Ma	0	0	250	250	250	0	0.0%
Equipment Repr/Mair	275	3,670	6,500	6,500	6,500	0	0.0%
Building Repair/Maint	19,317	20,562	25,000	25,000	0	-25,000	-100.0%
Operating Expenses	91,193	94,562	101,715	102,252	25,449	-76,803	-75.1%
Office Equipment	2,548	0	4,000	4,000	4,000	0	0.0%
Equipment Repr/Mair	372	0	750	750	750	0	0.0%
Capital Expense	2,920	0	4,750	4,750	4,750	0	0.0%
TOTAL DISPATCHING	728,763	763,997	866,145	849,067	787,587	-61,480	-7.2%
TOTAL-POLICE DEPARTMENT	5,832,423	6,188,432	6,362,667	6,274,190	6,443,080	168,890	2.7%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY POLICE DEPARTMENT - BY OBJECTS OF EXPENDITURES							
Regular Wages	2,623,091	2,925,192	2,867,884	2,845,881	2,958,926	113,045	4.0%
Part-time Wages	27,385	28,423	37,144	25,093	37,144	12,051	48.0%
Seasonal Wages	86,452	84,746	63,000	58,276	63,000	4,724	8.1%
Overtime Wages	474,871	447,955	496,925	479,361	496,925	17,564	3.7%
Longevity	110,578	117,857	131,514	120,335	135,901	15,566	12.9%
Waive Med Ins-Unusu	281,219	275,521	215,955	265,591	271,466	5,875	2.2%
Holiday Pay	139,630	140,331	127,847	123,121	127,847	4,726	3.8%
Private Duty Work	133,462	253,991	90,825	128,015	90,825	-37,190	-29.1%
Shift Differ/Incentive	17,739	17,386	26,807	16,886	26,807	9,921	58.8%
Pension Contributions	352,635	417,621	504,649	496,996	519,917	22,921	4.6%
Social Security	252,468	264,034	251,160	251,879	260,948	9,069	3.6%
Medicare FICA	51,745	62,085	59,225	58,907	61,028	2,121	3.6%
Post Employ Benefits	0	0	172,073	170,753	177,536	6,783	4.0%
Dental Insurance	25,477	24,376	35,611	26,315	25,397	-918	-3.5%
Health Insurance	395,729	363,857	397,369	351,965	352,573	608	0.2%
Life Insurance	13,745	12,800	12,674	11,582	11,781	199	1.7%
Workers Compensati	13,373	10,600	15,377	9,194	4,506	-4,688	-51.0%
Personnel Total	4,999,599	5,446,775	5,506,039	5,440,149	5,622,527	182,378	3.4%
Operating Costs	715,727	731,063	834,878	811,189	808,803	-2,386	-0.3%
Outlay	117,097	10,594	21,750	22,852	11,750	-11,102	-48.6%
TOTAL POLICE DEP.	5,832,423	6,188,432	6,362,667	6,274,190	6,443,080	168,890	2.7%

POLICE DEPARTMENT SUMMARY BY BUDGET UNIT

ADMINISTRATION	4,887,575	5,245,583	5,283,865	5,223,642	949,446	-4,274,196	-81.8%
POLICE PATROL	0	0	0	0	3,726,939	3,726,939	100.0%
INVESTIGATIONS	0	0	0	0	771,246	771,246	100.0%
ANIMAL CONTROL	165,155	136,249	162,861	155,053	161,750	6,697	4.3%
HARBOR MASTER	50,930	42,603	49,796	46,429	46,112	-317	-0.7%
DISPATCHING & REI	728,763	763,997	866,145	849,067	787,587	-61,480	-7.2%
TOTAL POLICE DEP.	5,832,423	6,188,432	6,362,667	6,274,190	6,443,080	168,890	2.7%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE DEPARTMENT 01-521							
ADMINISTRATION							
Regular Wages	1,746,558	1,765,992	1,789,333	1,840,416	125,489	-1,714,927	-93.2%
Overtime Wages	667,182	654,143	600,000	850,500	500	-850,000	-99.9%
Longevity	118,595	120,006	128,231	125,021	880	-124,141	-99.3%
Waive Med Ins-Unust	96,413	100,808	109,444	105,890	16,067	-89,823	-84.8%
Holiday Pay	121,757	118,241	113,000	126,700	2,000	-124,700	-98.4%
Shift Differ/Incentive	106,612	106,792	105,206	213,089	0	-213,089	-100.0%
Pension Contributions	233,717	268,011	341,603	368,836	20,219	-348,617	-94.5%
Social Security	181,557	175,584	175,856	202,220	8,986	-193,234	-95.6%
Medicare	37,530	41,317	41,128	47,293	2,102	-45,192	-95.6%
Post Employ Benefits	0	0	107,315	110,425	7,529	-102,896	-93.2%
Dental Insurance	31,198	31,768	41,397	33,803	0	-33,803	-100.0%
Health Insurance	476,379	472,974	517,781	373,900	0	-373,900	-100.0%
Life Insurance	9,333	8,871	9,658	8,670	462	-8,208	-94.7%
Workers Comp	169	123	216	116	141	25	21.6%
Total Personal Serv	3,827,000	3,864,630	4,080,168	4,406,880	184,375	-4,222,505	-95.8%
Training	3,022	6,072	7,000	7,850	10,000	2,150	27.4%
Purchased Water	533	351	430	430	0	-430	-100.0%
Misc. Waste Disposal	360	360	450	2,000	0	-2,000	-100.0%
Waste Water Treatm	822	751	800	800	0	-800	-100.0%
Rentals & Leases	2,866	142	1,500	0	0	0	0.0%
Uniform Cleaning	11,427	12,368	12,600	12,600	400	-12,200	-96.8%
Union Fire Dist. Payr	6,010	3,873	3,400	3,400	3,400	0	0.0%
Telephone	10,214	11,387	11,000	11,100	560	-10,540	-95.0%
Electricity	13,155	11,793	14,000	11,500	0	-11,500	-100.0%
General Insurance	10,824	11,582	12,856	14,084	14,084	0	0.0%
Vehicle Insurance	14,012	14,047	14,626	42,814	42,814	0	0.0%
Third Party Billing	145,908	21,543	25,000	25,000	25,000	0	0.0%
PC Software/Program	2,250	3,064	6,000	6,000	1,000	-5,000	-83.3%
Postage/Mailing Serv	173	398	375	375	193	-182	-48.5%
Printing, Binding & Cc	0	42	125	125	564	439	351.2%
Office Supplies	2,281	2,299	2,900	2,900	1,925	-975	-33.6%
Advertising & Promoti	29	25	100	100	100	0	0.0%
Meeting Expense	575	38	190	190	46	-144	-75.8%
Licenses/Dues	940	534	900	900	400	-500	-55.6%
Publications/Suscptior	391	812	1,900	1,900	1,425	-475	-25.0%
Mileage Allowance	0	2,596	100	100	53	-47	-47.0%
Tuition Reimburseme	2,961	1,460	2,500	2,500	0	-2,500	-100.0%
Gasoline and Librcnts	24,397	23,665	25,000	25,000	2,500	-22,500	-90.0%
Chemicals & Gasses	3,642	3,204	4,050	4,050	0	-4,050	-100.0%
Maintenance Supplie	1,675	2,133	3,500	3,500	0	-3,500	-100.0%
Uniforms	12,823	8,571	27,000	28,500	794	-27,706	-97.2%
Operating Supplies	9,870	8,417	22,500	21,312	0	-21,312	-100.0%
Heating Fuel	19,364	18,753	17,500	20,800	0	-20,800	-100.0%
Building Supplies	0	214	825	825	45	-780	-94.5%
Vehicle Repair/Maint	58,937	34,829	58,000	58,000	1,050	-56,950	-98.2%
Office Equip Repr/Ma	272	0	675	675	675	0	0.0%
Equipment Repr/Mair	17,796	38,698	28,000	28,000	1,500	-26,500	-94.6%
Building Repair/Maint	4,670	17,680	10,000	10,000	0	-10,000	-100.0%
Fire Preven/Insp	0	0	1,500	1,500	0	-1,500	-100.0%
Total Operating Expe	382,199	261,701	317,302	348,830	108,528	-240,302	-68.9%
Office Equipment	1,010	4,153	4,500	4,500	3,135	-1,365	-30.3%
Equipment	4,589	9,977	12,000	12,000	0	-12,000	-100.0%
Other Improvements	0	1,000	1,000	1,000	1,000	0	0.0%
Capital Outlay	5,599	15,130	17,500	17,500	4,135	-13,365	-76.4%
TOTAL-FIRE ADMINI	4,214,798	4,141,461	4,414,970	4,773,210	297,038	-4,476,172	-93.8%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE DEPARTMENT							
Regular Wages	1,746,558	1,765,992	1,789,333	1,840,416	1,788,827	-51,589	-2.8%
Overtime Wages	667,182	654,143	600,000	850,500	800,200	-50,300	-5.9%
Longevity	118,595	120,006	128,231	125,021	113,115	-11,906	-9.5%
Buyback of Leave	96,413	100,808	109,444	105,890	105,065	-825	-0.8%
Holiday Pay	121,757	118,241	113,000	126,700	128,200	1,500	1.2%
Shift Differ/Incentiv	106,612	106,792	105,206	213,089	139,449	-73,640	-34.6%
Pension Contributi	233,717	268,011	341,603	368,836	346,815	-22,022	-6.0%
Social Security	181,557	175,584	175,856	202,220	190,641	-11,579	-5.7%
Medicare	37,530	41,317	41,128	47,293	44,585	-2,708	-5.7%
Post Employ Bene	0	0	107,315	110,425	107,330	-3,095	-2.8%
Dental Insurance	31,198	31,768	41,397	33,803	24,595	-9,208	-27.2%
Health Insurance	476,379	472,974	517,781	373,900	350,997	-22,903	-6.1%
Life Insurance	9,333	8,871	9,658	8,670	8,085	-585	-6.7%
Workers Comp	169	123	216	116	141	25	21.6%
Total Personal Ser	3,827,000	3,864,630	4,080,168	4,406,880	4,148,045	-258,835	-5.9%
Contract Employee	0	0	0	0	773	773	100.0%
Prof Services-Trai	3,022	6,072	7,000	7,850	11,200	3,350	42.7%
Purchased Water	533	351	430	430	430	0	0.0%
Solid Waste Dispc	360	360	450	2,000	2,100	100	5.0%
Waste Water Treat	822	751	800	800	800	0	0.0%
Rentals & Leases	2,866	142	1,500	0	0	0	0.0%
Uniform Cleaning	11,427	12,368	12,600	12,600	12,600	0	0.0%
Union Fire Dis Pay	6,010	3,873	3,400	3,400	3,400	0	0.0%
Telephone	10,214	11,387	11,000	11,100	11,330	230	2.1%
Electricity	13,155	11,793	14,000	11,500	14,000	2,500	21.7%
General Insurance	10,824	11,582	12,856	14,084	14,084	0	0.0%
Vehicle Insurance	14,012	14,047	14,626	42,814	42,814	0	0.0%
Third Party Billing	145,908	21,543	25,000	25,000	25,000	0	0.0%
PC Software/Progr	2,250	3,064	6,000	6,000	6,180	180	3.0%
Postage/Mailing S	173	398	375	375	386	11	2.9%
Print.Bind/Copy	0	42	125	125	564	439	351.2%
Office Supplies	2,281	2,299	2,900	2,900	2,987	87	3.0%
Wellness Prograrr	0	0	0	0	3,000	3,000	100.0%
Advertising & Pror	29	25	100	100	100	0	0.0%
Meeting Expense	575	38	190	190	46	-144	-75.8%
Licenses/Dues	940	534	900	900	477	-423	-47.0%
Publictions/Suscip	391	812	1,900	1,900	1,772	-128	-6.7%
Mileage Allowance	0	2,596	100	100	103	3	3.0%
Tuition Reimburse	2,961	1,460	2,500	2,500	3,000	500	20.0%
Gasoline and Libr	24,397	23,665	25,000	25,000	25,750	750	3.0%
Chemicals & Gass	3,642	3,204	4,050	4,050	4,172	122	3.0%
Maintenance Supp	1,675	2,133	3,500	3,500	3,605	105	3.0%
Uniforms	12,823	8,571	27,000	28,500	20,000	-8,500	-29.8%
Operating Supplie	9,870	8,417	22,500	21,312	22,635	1,323	6.2%
Heating Fuel	19,364	18,753	17,500	20,800	18,025	-2,775	-13.3%
Building Supplies	0	214	825	825	850	25	3.0%
Vehicle Repair/Ma	58,937	34,829	58,000	58,000	59,740	1,740	3.0%
Office Equip Repr/	272	0	675	675	675	0	0.0%
Equipment Repr/M	17,796	38,698	28,000	28,000	28,840	840	3.0%
Building Repair/Ma	4,670	17,680	10,000	10,000	15,300	5,300	53.0%
Fire Preven/Insp	0	0	1,500	1,500	1,647	147	9.8%
Total Operating Ex	382,199	261,701	317,302	348,830	358,385	9,555	2.7%
Office Equipment	1,010	4,153	4,500	4,500	4,635	135	3.0%
Equipment	4,589	9,977	12,000	12,000	12,110	110	0.9%
Other Improvemer	0	1,000	1,000	1,000	1,000	0	0.0%
Total Capital	5,599	15,130	17,500	17,500	17,745	245	1.4%
TOTAL FIRE DEP	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%

FIRE DEPARTMENT OPERATIONS 01-522	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
Regular Wages	0	0	0	0	1,602,118	1,602,118	100.0%
Overtime Wages	0	0	0	0	793,700	793,700	100.0%
Longevity	0	0	0	0	105,811	105,811	100.0%
Waive Med Ins-Unusr	0	0	0	0	88,998	88,998	100.0%
Holiday Pay	0	0	0	0	124,700	124,700	100.0%
Shift Differ/Incentive	0	0	0	0	136,400	136,400	100.0%
Pension Contributions	0	0	0	0	315,045	315,045	100.0%
Social Security	0	0	0	0	176,807	176,807	100.0%
Medicare	0	0	0	0	41,350	41,350	100.0%
Post Employ Benefits	0	0	0	0	96,127	96,127	100.0%
Dental Insurance	0	0	0	0	23,282	23,282	100.0%
Health Insurance	0	0	0	0	336,594	336,594	100.0%
Life Insurance	0	0	0	0	7,392	7,392	100.0%
Workers Comp	0	0	0	0	0	0	100.0%
Total Personal Servic	0	0	0	0	3,848,324	3,848,324	100.0%
Purchased Water	0	0	0	0	430	430	100.0%
Misc. Waste Disposal	0	0	0	0	2,000	2,000	100.0%
Waste Water Treatm	0	0	0	0	800	800	100.0%
Uniform Cleaning	0	0	0	0	11,800	11,800	100.0%
Telephone	0	0	0	0	10,210	10,210	100.0%
Electricity	0	0	0	0	14,000	14,000	100.0%
Office Supplies	0	0	0	0	812	812	100.0%
PC Software/Program	0	0	0	0	4,180	4,180	100.0%
Wellness & Fitness P	0	0	0	0	3,000	3,000	100.0%
Mileage Allowance	0	0	0	0	25	25	100.0%
Tuition Reimburseme	0	0	0	0	3,000	3,000	100.0%
Gasoline and Librcnts	0	0	0	0	20,750	20,750	100.0%
Chemicals & Gasses	0	0	0	0	4,172	4,172	100.0%
Maintenance Supplie:	0	0	0	0	3,605	3,605	100.0%
Uniforms	0	0	0	0	18,412	18,412	100.0%
Operating Supplies	0	0	0	0	21,500	21,500	100.0%
Heating Fuel	0	0	0	0	18,025	18,025	100.0%
Building Supplies	0	0	0	0	760	760	100.0%
Vehicle Repair/Maint	0	0	0	0	57,640	57,640	100.0%
Equipment Repr/Mair	0	0	0	0	25,840	25,840	100.0%
Building Repair/Maint	0	0	0	0	15,300	15,300	100.0%
Total Operating Expe	0	0	0	0	236,261	236,261	100.0%
Office Equipment	0	0	0	0	750	750	100.0%
Equipment	0	0	0	0	11,860	11,860	100.0%
Capital Outlay	0	0	0	0	12,610	12,610	100.0%
TOTAL-FIRE OPERA	0	0	0	0	4,097,195	4,097,195	100.0%

FIRE DEPARTMENT	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE PREVENTION & INSPECTIONS							
Regular Wages	0	0	0	0	61,220	61,220	100.0%
Overtime Wages	0	0	0	0	6,000	6,000	100.0%
Longevity	0	0	0	0	6,424	6,424	100.0%
Holiday Pay	0	0	0	0	1,500	1,500	100.0%
Shift Differ/Incentive	0	0	0	0	3,049	3,049	100.0%
Pension Contributions	0	0	0	0	11,551	11,551	100.0%
Social Security	0	0	0	0	4,848	4,848	100.0%
Medicare	0	0	0	0	1,134	1,134	100.0%
Post Employ Benefits	0	0	0	0	3,673	3,673	100.0%
Dental Insurance	0	0	0	0	1,313	1,313	100.0%
Health Insurance	0	0	0	0	14,403	14,403	100.0%
Life Insurance	0	0	0	0	231	231	100.0%
Workers Comp	0	0	0	0	0	0	100.0%
Total Personal Service	0	0	0	0	115,346	115,346	100.0%
Contract Employee	0	0	0	0	773	773	100.0%
Prof Services & Train	0	0	0	0	1,200	1,200	100.0%
Solid Waste Disposal	0	0	0	0	100	100	100.0%
Uniform Cleaning	0	0	0	0	400	400	100.0%
Fire Prevention & Insp	0	0	0	0	1,647	1,647	100.0%
Telephone	0	0	0	0	560	560	100.0%
Postage - Mailing	0	0	0	0	193	193	100.0%
PC Software/Program	0	0	0	0	1,000	1,000	100.0%
Publications-Subscrip	0	0	0	0	347	347	100.0%
Office Supplies	0	0	0	0	250	250	100.0%
Licenses & Dues	0	0	0	0	77	77	100.0%
Mileage Allowance	0	0	0	0	25	25	100.0%
Gasoline & Lubricants	0	0	0	0	2,500	2,500	100.0%
Uniforms	0	0	0	0	794	794	100.0%
Operating Supplies	0	0	0	0	1,135	1,135	100.0%
Building Supplies	0	0	0	0	45	45	100.0%
Vehicle Repair/Maint	0	0	0	0	1,050	1,050	100.0%
Equipment Repr/Mair	0	0	0	0	1,500	1,500	100.0%
Total Operating Expe	0	0	0	0	13,596	13,596	100.0%
Office Equipment	0	0	0	0	750	750	100.0%
Equipment	0	0	0	0	250	250	100.0%
Capital Expense	0	0	0	0	1,000	1,000	100.0%
TOTAL-FIRE PREVE	0	0	0	0	129,942	129,942	100.0%
TOTAL-FIRE DEPAR	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
FIRE DEPARTMENT SUMMARY - BY OBJECTS OF EXPENDITURES							
Regular Wages	1,746,558	1,765,992	1,789,333	1,840,416	1,788,827	-51,589	-2.8%
Overtime Wages	667,182	654,143	600,000	850,500	800,200	-50,300	-5.9%
Longevity	118,595	120,006	128,231	125,021	113,115	-11,906	-9.5%
Waive Med Ins-Unus	96,413	100,808	109,444	105,890	105,065	-825	-0.8%
Holiday Pay	121,757	118,241	113,000	126,700	128,200	1,500	1.2%
Shift Differ/Incentive	106,612	106,792	105,206	213,089	139,449	-73,640	-34.6%
Pension Contributions:	233,717	268,011	341,603	368,836	346,815	-22,022	-6.0%
Social Security	181,557	175,584	175,856	202,220	190,641	-11,579	-5.7%
Medicare FICA	37,530	41,317	41,128	47,293	44,585	-2,708	-5.7%
Post Employ Benefits	0	0	107,315	110,425	107,330	-3,095	-2.8%
Dental Insurance	31,198	31,768	41,397	33,803	24,595	-9,208	-27.2%
Health Insurance	476,379	472,974	517,781	373,900	350,997	-22,903	-6.1%
Life Insurance	9,333	8,871	9,658	8,670	8,085	-585	-6.7%
Workers Compensati	169	123	216	116	141	25	21.6%
Total Personal Servic	3,827,000	3,864,630	4,080,168	4,406,880	4,148,045	-258,835	-5.9%
Operating Expenses	382,199	261,701	317,302	348,830	358,385	9,555	2.7%
Outlay	5,599	15,130	17,500	17,500	17,745	245	1.4%
FIRE DEPT TOTAL	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%

FIRE DEPARTMENT SUMMARY BY BUDGET UNIT							
ADMINISTRATION	4,214,798	4,141,461	4,414,970	4,773,210	297,038	-4,476,172	-93.8%
FIREFIGHTING	0	0	0	0	4,097,195	4,097,195	100.0%
FIRE PREVENTION	0	0	0	0	129,942	129,942	100.0%
TOTAL FIRE DEPAR	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
Telephone Service	0	733	0	0	0	0	0.00%
Meeting Expense	0	109	150	150	150	0	0.00%
Licenses & Dues	330	245	450	450	450	0	0.00%
Publications/Subsct	96	278	250	250	250	0	0.00%
Prof Development	-1,930	1,770	1,500	1,500	1,500	0	0.00%
Operating Supplies	258	-441	540	540	540	0	0.00%
Food	0	0	600	600	600	0	0.00%
Total Operating Expe	-1,246	2,694	3,490	3,490	3,490	0	0.00%
Equipment	0	0	0	2,326	0	-2,326	0.00%
TOTAL-EMERG PRE	-1,246	2,694	3,490	5,816	3,490	-2,326	-66.65%

TOTAL PUBLIC SAFETY	10,045,975	10,332,587	10,781,127	11,053,216	10,970,745	-82,472	-0.7%
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	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY OF PUBLIC SAFETY - BY OBJECTS OF EXPENDITURES							
Regular Wages	4,369,649	4,691,184	4,657,217	4,686,297	4,747,753	61,456	1.3%
Part-time Wages	27,385	28,423	37,144	25,093	37,144	12,051	48.0%
Seasonal Wages	86,452	84,746	63,000	58,276	63,000	4,724	8.1%
Overtime Wages	1,142,053	1,102,098	1,096,925	1,329,861	1,297,125	-32,736	-2.5%
Longevity	229,173	237,863	259,745	245,356	249,016	3,660	1.5%
Waive Med Ins-Unusu	377,632	376,329	325,399	371,481	376,531	5,050	1.4%
Holiday Pay	261,387	258,572	240,847	249,821	256,047	6,226	2.5%
Private Duty Work	133,462	253,991	90,825	128,015	90,825	-37,190	-29.1%
Shift Differ/Incentive	124,351	124,178	132,013	229,975	166,256	-63,719	-27.7%
Pension Contributions	586,352	685,632	846,252	865,832	866,732	900	0.1%
Social Security	434,025	439,618	427,016	454,099	451,589	-2,510	-0.6%
Medicare	89,275	103,402	100,353	106,201	105,614	-587	-0.6%
Post Employ Benefits	0	0	279,388	281,178	284,865	3,687	1.3%
Dental Insurance	56,675	56,144	77,008	60,118	49,992	-10,126	-16.8%
Health Insurance	872,108	836,831	915,150	725,865	703,570	-22,295	-3.1%
Life Insurance	23,078	21,671	22,332	20,252	19,866	-386	-1.9%
Workers Comp	13,542	10,723	15,593	9,310	4,647	-4,663	-50.1%
Personal Services	8,826,599	9,311,405	9,586,207	9,847,029	9,770,572	-76,458	-0.8%
Operating Expenses	1,096,680	995,458	1,155,670	1,163,509	1,170,678	7,169	0.6%
Outlay	122,696	25,724	39,250	42,678	29,495	-13,183	-30.9%
TOTAL PUBLIC SAFI	10,045,975	10,332,587	10,781,127	11,053,216	10,970,745	-82,472	-0.7%

TOTAL PUBLIC SAFETY - BY BUDGETARY UNIT							
POLICE DEPARTME	5,832,423	6,188,432	6,362,667	6,274,190	6,443,080	168,890	2.7%
FIRE DEPARTMENT	4,214,798	4,141,461	4,414,970	4,773,210	4,524,175	-249,035	-5.2%
EMERG MANAGEME	-1,246	2,694	3,490	5,816	3,490	-2,326	-40.0%
TOTAL PUBLIC SAFI	10,045,975	10,332,587	10,781,127	11,053,216	10,970,745	-82,472	-0.7%

PUBLIC WORKS	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION 01-710							
Regular Wages	146,418	157,992	157,229	160,321	160,826	505	0.31%
Part-time Wages	13,024	9,352	15,000	11,500	15,000	3,500	30.43%
Overtime Wages	9,849	10,924	16,744	15,668	16,744	1,076	6.87%
Longevity	1,530	1,789	1,966	1,966	2,280	314	15.97%
Waive Med Ins-Unusu	0	0	0	0	0	0	0.00%
Pension Contributions	20,861	21,603	25,471	25,966	26,097	131	0.50%
Social Security	11,496	11,472	11,838	11,746	12,081	334	2.85%
Medicare	2,366	2,683	2,769	2,747	2,825	78	2.85%
Post Employ Benefits	0	0	9,434	9,619	9,650	30	0.31%
Dental Insurance	2,522	2,658	2,915	2,915	2,994	79	2.71%
Health Insurance	41,876	41,457	42,665	42,000	40,909	-1,091	-2.60%
Life Insurance	640	641	640	625	693	68	10.88%
Workers Comp	5,220	3,803	6,002	3,589	10,920	7,331	204.26%
Total Personal Servic	255,802	264,374	292,673	288,662	301,019	12,356	4.28%
Professional Services	0	206	0	0	1,000	1,000	100.00%
Telephone	2,651	2,525	3,000	3,000	3,000	0	0.00%
General Insurance	2,490	2,665	2,745	3,240	3,240	0	0.00%
Vehicle Insurance	755	780	900	502	502	0	0.00%
Postage/Mailing	173	178	250	250	250	0	0.00%
Printing & Binding	395	360	450	450	450	0	0.00%
Copier	594	297	650	650	600	-50	-7.69%
Office Supplies	2,068	1,588	1,900	1,900	1,900	0	0.00%
Advertising & Promoti	38	90	250	250	250	0	0.00%
Licenses/Dues/Meetir	719	883	1,032	1,032	1,295	263	25.48%
Publications & Subsc	2,270	2,810	2,400	2,428	2,600	172	7.08%
Vehicle Allowance	5,868	4,697	4,698	4,698	4,698	0	0.00%
Professional Develop	1,922	1,800	0	0	0	0	0.00%
Gasoline and Lubrica	0	275	1,800	1,800	1,800	0	0.00%
Uniforms	0	368	500	500	500	0	0.00%
Vehicle Maint/Repair	0	1,551	500	500	1,100	600	120.00%
Equip Maint/Repr	0	145	0	0	0	0	0.00%
PC Software	0	58,833	0	0	1,500	1,500	100.00%
Total Operating Expe	19,943	80,051	21,075	21,200	24,685	3,485	16.44%
Equipment	1,931	2,471	0	0	800	800	0.00%
TOTAL-ADMINISTRA	277,676	346,896	313,748	309,862	326,504	16,641	5.37%
FACILITIES MAINTENANCE 01-720							
Part-time Wages	25,901	19,792	22,000	22,000	22,440	440	2.00%
Overtime Wages	24,140	25,324	26,000	26,000	26,520	520	2.00%
Longevity	505	0	0	0	0	0	0.00%
Waive Med Ins-Unusu	2,138	0	0	0	0	0	0.00%
Social Security	5,349	2,749	2,976	2,976	3,036	60	2.00%
Medicare	1,147	643	696	696	710	14	2.00%
Health Insurance	2,531	0	0	0	0	0	0.00%
Workers Comp	2,814	2,050	2,814	1,935	2,169	234	12.09%
Total Personal Servic	64,525	50,558	54,486	53,607	54,874	1,267	2.36%
Water	2,240	2,670	2,300	2,700	2,700	0	0.00%
Solid Waste Disposal	1,440	1,440	1,800	1,800	1,800	0	0.00%
Waste Water Treatm	1,535	1,507	1,600	1,600	1,600	0	0.00%
Fire Protection	1,337	1,436	1,600	1,600	1,600	0	0.00%
Telephone	1,443	1,514	1,500	1,500	1,500	0	0.00%
Electricity	37,448	39,703	37,500	37,500	39,700	2,200	5.87%
General Insurance	11,619	12,433	12,810	15,118	15,118	0	0.00%
Operating Supplies	8,126	9,759	8,200	8,200	9,000	800	9.76%
Heating Oil	55,564	46,766	50,000	50,000	51,000	1,000	2.00%
Building Supplies	0	803	1,000	1,000	1,000	0	0.00%
Equip Maint & Repair	10,355	9,831	12,000	12,000	12,000	0	0.00%
Building Maint/Repair	18,762	17,983	16,000	16,000	17,000	1,000	6.25%
Total Operating Expe	149,869	145,845	146,310	149,018	154,018	5,000	3.36%
Equipment	2,073	536	2,100	2,100	2,100	0	0.00%
TOTAL-FACIL MAINT	216,467	196,939	202,896	204,725	210,992	6,267	3.06%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
HIGHWAY MAINTENANCE 01-730							
Regular Wages	365,155	375,200	437,293	388,800	400,894	12,094	3.11%
Part-time Wages	47,512	85,719	47,000	75,792	75,000	-792	-1.04%
Overtime Wages	70,691	39,454	52,000	83,451	64,000	-19,451	-23.31%
Longevity	7,924	4,860	4,223	4,223	7,647	3,424	81.08%
Waive Med Ins-Unusu	37,280	31,893	16,419	18,737	16,419	-2,318	-12.37%
Incentive/Shift Differe	6,680	2,393	3,500	3,500	3,500	0	0.00%
Pension Contribution:	47,264	52,105	71,203	62,884	65,367	2,483	3.95%
Social Security	34,200	36,835	34,747	35,402	34,966	-437	-1.23%
Medicare	7,220	8,614	8,126	8,280	8,177	-102	-1.23%
Unemployment Comp	5,038	0	0	0	0	0	0.00%
Post Employ Benefits	0	0	26,238	23,328	24,054	726	3.11%
Dental Insurance	6,413	5,532	7,404	7,404	5,226	-2,178	-29.42%
Health Insurance	74,456	75,026	94,292	82,500	89,115	6,615	8.02%
Life Insurance	2,815	2,209	2,560	2,068	2,079	11	0.53%
Workers Comp	94,040	68,515	108,124	64,657	54,250	-10,407	-16.10%
Total Personal Servic	806,688	788,355	913,129	861,025	850,693	-10,332	-1.20%
Professional Services	0	801	2,000	2,000	2,000	0	0.00%
Hydrant Rental	123,417	123,677	125,000	125,000	125,000	0	0.00%
Solid Waste Disposal	34,894	28,496	38,000	38,000	38,000	0	0.00%
Rentals/Leases	375	0	2,000	2,000	2,000	0	0.00%
Telephone	2,756	3,383	3,500	3,500	3,500	0	0.00%
Street Lights-Electrici	179,438	209,441	175,000	201,405	209,441	8,036	3.99%
General Insurance	11,241	12,029	12,400	14,627	14,627	0	0.00%
Vehicle Insurance	29,607	31,997	32,642	26,217	26,217	0	0.00%
Licenses/Dues	738	2,826	900	900	900	0	0.00%
Gasoline and Lubrica	42,576	43,638	40,000	50,000	50,000	0	0.00%
Uniforms	4,743	4,080	4,950	4,950	5,000	50	1.01%
Operating Supplies	8,169	10,040	9,000	9,000	9,000	0	0.00%
Food	814	933	1,000	2,095	1,200	-895	-42.72%
Vehicle Maint/Repair	176,648	184,487	172,482	265,145	184,000	-81,145	-30.60%
Equip Maint & Repair	8,647	166,166	7,000	9,429	8,000	-1,429	-15.16%
Roadway Maint/Repa	83,864	132,572	120,000	119,200	132,000	12,800	10.74%
Snow/Ice Removal	87,504	67,816	82,000	102,032	82,000	-20,032	-19.63%
Total Oper Expenses	795,431	1,022,382	827,874	975,500	892,885	-82,615	-8.47%
Equipment	3,491	8,431	4,500	5,230	5,300	70	1.34%
TOTAL-HIGHWAY M.	1,605,610	1,819,168	1,745,503	1,841,755	1,748,878	-92,877	-5.04%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
PARKS MAINTENANCE 01-820							
Regular Wages	230,964	210,422	230,486	229,005	236,675	7,670	3.3%
Part-time Wages	12,172	12,608	15,000	12,555	15,000	2,445	19.5%
Seasonal Wages	31,175	44,581	31,175	44,875	41,500	-3,375	-7.5%
Overtime Wages	14,116	20,045	14,000	17,050	17,050	0	0.0%
Longevity	9,931	8,201	9,740	9,740	9,655	-85	-0.9%
Waive Med Ins-Unusu	48,292	30,317	30,820	17,992	16,419	-1,573	-8.7%
Shift Differential/Incer	3,454	4,664	1,200	5,375	5,375	0	0.0%
Pension Contributions	25,051	29,085	38,628	38,199	39,413	1,214	3.2%
Social Security	20,868	24,022	20,610	20,535	21,184	648	3.2%
Medicare	4,396	5,618	4,820	4,803	4,954	152	3.2%
Post Employ Benefits	0	0	13,829	13,740	14,201	460	3.3%
Dental Insurance	3,871	3,058	4,846	4,846	2,994	-1,852	-38.2%
Health Insurance	33,063	29,765	27,642	37,444	40,909	3,465	9.3%
Life Insurance	1,533	1,425	1,049	1,049	1,386	337	32.1%
Workers Comp	25,010	18,229	28,397	17,203	19,344	2,141	12.4%
Total Personal Servic	463,896	442,040	472,242	474,412	486,058	11,647	2.5%
Professional Services	64	385	100	194	200	6	3.1%
Purchased Water	645	3,357	2,000	2,000	2,000	0	0.0%
Solid Waste Disposal	218	1,388	2,000	2,000	2,000	0	0.0%
Waste Water Treatm	345	345	500	1,015	1,015	0	0.0%
Rentals & Leases	484	495	500	500	500	0	0.0%
Fire Protection	872	1,352	800	800	1,500	700	87.5%
Telephone	2,106	1,998	2,000	2,000	2,000	0	0.0%
Electricity	12,522	11,219	10,000	10,000	10,000	0	0.0%
General Insurance	1,739	1,861	2,000	2,263	2,263	0	0.0%
Vehicle Insurance	12,452	13,267	14,000	5,442	5,442	0	0.0%
Licenses/Dues	146	403	400	400	400	0	0.0%
Gasoline/Lubricants	19,731	19,082	16,000	16,000	16,000	0	0.0%
Chemicals/Gases	69	212	500	500	500	0	0.0%
Maintenance Supplie	1,363	510	600	600	600	0	0.0%
Uniforms	2,221	2,425	2,200	2,200	2,400	200	9.1%
Operating Supplies	5,679	7,066	5,500	7,850	7,850	0	0.0%
Heating Oil	8,769	9,710	8,000	8,610	8,610	0	0.0%
Building Supplies	565	0	750	750	750	0	0.0%
Vehicle Maint & Repa	22,820	20,862	7,500	7,500	7,500	0	0.0%
Equipment Maint/Rep	10,274	9,651	10,000	10,000	45,000	35,000	350.0%
Building Maint/Repair	6,986	10,880	10,000	9,000	0	-9,000	-100.0%
Grounds Maintenance	16,016	25,953	18,000	21,630	0	-21,630	-100.0%
Playground Maintena	0	1,268	2,000	2,000	0	-2,000	-100.0%
Total Operating Expe	126,086	143,689	115,350	113,254	116,530	3,276	2.9%
Equipment	1,218	2,607	2,650	2,650	2,650	0	0.0%
Other Improvements	0	0	1,000	1,000	1,000	0	0.0%
Total Capital	1,218	2,607	3,650	3,650	3,650	0	0.0%
TOTAL-MAINTENANCE	591,200	588,336	591,242	591,316	606,238	14,923	2.5%
TOTAL-PUBLIC WOF	2,690,953	2,951,339	2,853,389	2,947,658	2,892,612	-55,046	-1.87%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PUBLIC WORKS - BY OBJECTS OF EXPENDITURES							
Regular Wages	742,537	743,614	825,008	778,126	798,395	20,269	2.60%
Part-time Wages	98,609	127,471	99,000	121,847	127,440	5,593	4.59%
Seasonal Wages	31,175	44,581	31,175	44,875	41,500	-3,375	-7.52%
Overtime Wages	118,796	95,747	108,744	142,169	124,314	-17,855	-12.56%
Longevity	19,890	14,850	15,929	15,929	19,582	3,653	22.93%
Waive Med Ins-Unusu	87,710	62,210	47,239	36,729	32,838	-3,891	-10.59%
Incentive/Shift Differe	10,134	7,057	4,700	8,875	8,875	0	0.00%
Pension Contributions	93,176	102,793	135,302	127,049	130,876	3,828	3.01%
Social Security	71,913	75,078	70,171	70,660	71,266	606	0.86%
Medicare Soc Securit	15,129	17,558	16,411	16,525	16,667	142	0.86%
Unemployment Comp	5,038	0	0	0	0	0	0.00%
Post Employ Benefits	0	0	49,501	46,688	47,904	1,216	2.60%
Dental Insurance	12,806	11,248	15,165	15,165	11,214	-3,951	-26.05%
Health Insurance	151,926	146,248	164,599	161,944	170,933	8,989	5.55%
Life Insurance	4,988	4,275	4,249	3,742	4,158	416	11.12%
Workers Comp	127,084	92,597	145,337	87,384	86,683	-701	-0.80%
Total Personal Servic	1,590,911	1,545,327	1,732,530	1,677,706	1,692,644	14,938	0.89%
Operating Expenses	1,091,329	1,391,967	1,110,609	1,258,972	1,188,118	-70,854	-5.63%
Capital Outlay	8,713	14,045	10,250	10,980	11,850	870	7.92%
TOTAL PUBLIC WOF	2,690,953	2,951,339	2,853,389	2,947,658	2,892,612	-55,046	-1.87%

SUMMARY PUBLIC WORKS - BY BUDGETARY UNIT

ADMINISTRATION	277,676	346,896	313,748	309,862	326,504	16,641	5.37%
FACILITIES MAINT	216,467	196,939	202,896	204,725	210,992	6,267	3.06%
HIGHWAY MAINT	1,605,610	1,819,168	1,745,503	1,841,755	1,748,878	-92,877	-5.04%
PARKS MAINTENAN	591,200	588,336	591,242	591,316	606,238	14,923	2.52%
TOTAL PUBLIC WOF	2,690,953	2,951,339	2,853,389	2,947,658	2,892,612	-55,046	-1.87%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
ENGINEERING 01-705							
Regular Wages	208,629	156,060	130,407	118,308	137,673	19,365	16.37%
Part-time Wages	0	0	0	0	0	0	0.00%
Overtime Wages	299	0	0	0	0	0	0.00%
Longevity	2,802	2,854	2,595	2,595	3,133	538	20.73%
Waive Med Ins-Unusr	23,952	12,435	5,894	7,540	2,242	-5,298	-70.27%
Pension Contributions	25,094	21,102	21,280	19,344	22,529	3,184	16.46%
Social Security	13,832	10,827	8,711	7,595	8,829	1,234	16.25%
Medicare	2,890	2,533	2,037	1,776	2,065	289	16.25%
Unemployment Comp	0	0	0	0	0	0	0.00%
Vehicle Allowance	0	0	1,600	1,600	1,600	0	0.00%
Post Employ Benefits	0	7,631	7,824	7,098	8,260	1,162	16.37%
Dental Insurance	518	1,001	695	695	571	-124	-17.84%
Health Insurance	14,739	11,503	14,639	14,780	21,445	6,665	45.09%
Life Insurance	753	553	470	924	462	-462	-50.00%
Workers Comp	16,614	12,105	19,103	11,423	3,256	-8,167	-71.50%
Total Personal Servic	310,122	238,604	215,255	193,679	212,065	18,386	9.49%
Professional Services	80	306	1,000	1,000	1,000	0	0.00%
Telephone	4,147	4,139	2,000	4,415	4,139	-276	-6.25%
General Insurance	1,361	1,456	1,475	1,771	1,771	0	0.00%
Vehicle Insurance	780	780	1,015	502	780	278	55.38%
Postage	880	683	0	585	584	-1	-0.17%
Copier	1,927	2,123	2,000	2,000	2,123	123	6.15%
Office Supplies	2,046	1,696	3,000	3,000	3,000	0	0.00%
Meeting Expense	0	16	100	100	100	0	0.00%
Licenses/Dues	531	299	300	325	300	-25	-7.69%
Publictions/Suscptior	411	348	439	439	348	-91	-20.73%
PC Software/Prograrr	832	600	100	100	755	655	655.00%
Vehicle Allowance	2,471	3,548	0	2,887	0	-2,887	0.00%
Professional Develop	572	1,560	0	0	0	0	0.00%
Tuition Reimburseme	0	0	1,000	0	0	0	0.00%
Gasoline and Librcnts	394	145	500	500	543	43	8.60%
Uniforms	0	85	350	350	184	-166	-47.43%
Operating Supplies	113	131	200	200	154	-46	-23.00%
Vehicle Repair/Maint	784	11	1,000	1,000	916	-84	-8.40%
Office Equip Repr/Ma	343	524	700	700	1,000	300	42.86%
Equipment Repr/Mair	0	218	250	300	300	0	0.00%
Total Operating Expe	17,672	18,668	15,429	20,174	17,997	-2,177	-10.79%
Office Equipment	0	1,223	0	100	100	0	0.00%
Capital Outlay	0	1,223	0	100	100	0	100.00%
TOTAL-ENGINEERIN	327,794	258,495	230,684	213,953	230,162	16,209	7.58%
TOTAL-P WORKS & ENGINEER	3,018,747	3,209,834	3,084,073	3,161,612	3,122,775	-38,837	-1.23%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PUBLIC WORKS & ENGINEERING - OBJECTS OF EXPENDITURES							
Regular Wages	951,166	899,674	955,415	896,434	936,068	39,634	4.42%
Part-time Wages	98,609	127,471	99,000	121,847	127,440	5,593	4.59%
Seasonal Wages	31,175	44,581	31,175	44,875	41,500	-3,375	-7.52%
Overtime Wages	119,095	95,747	108,744	142,169	124,314	-17,855	-12.56%
Longevity	22,692	17,704	18,524	18,524	22,715	4,191	22.62%
Waive Med Ins-Unusi	111,662	74,645	53,133	44,269	35,080	-9,189	-20.76%
Shift Differential	10,134	7,057	4,700	8,875	8,875	0	0.00%
Pension Contribution:	118,270	123,895	156,582	146,393	153,405	7,012	4.79%
Social Security	85,745	85,905	78,882	78,255	80,095	1,840	2.35%
Medicare Soc Securit	18,019	20,091	18,448	18,302	18,732	430	2.35%
Unemployment Comp	5,038	0	0	0	0	0	0.00%
Vehicle Allowance	0	0	1,600	1,600	1,600	0	0.00%
Post Employ Benefits	0	7,631	57,325	53,786	56,164	2,378	4.42%
Dental Insurance	13,324	12,249	15,860	15,860	11,785	-4,075	-25.69%
Health Insurance	166,665	157,751	179,238	176,724	192,378	15,654	8.86%
Life Insurance	5,741	4,828	4,719	4,666	4,620	-46	-0.99%
Workers Comp	143,698	104,702	164,440	98,807	89,939	-8,868	-8.98%
Total Personnel Cost:	1,901,033	1,783,931	1,947,785	1,871,386	1,904,710	33,324	1.78%
Operating Expenses	1,109,001	1,410,635	1,126,038	1,279,146	1,206,115	-73,031	-5.71%
Capital Outlay	8,713	15,268	10,250	11,080	11,950	870	7.85%
TOTAL PUBLIC WOF	3,018,747	3,209,834	3,084,073	3,161,612	3,122,775	-38,837	-1.23%

SUMMARY PUBLIC WORKS AND ENGINEERING - BY BUDGETARY UNIT							
PUBLIC WORKS	2,690,953	2,951,339	2,853,389	2,947,658	2,892,612	-55,046	-1.87%
ENGINEERING	327,794	258,495	230,684	213,953	230,162	16,209	7.58%
TOTAL PW & ENGIN	3,018,747	3,209,834	3,084,073	3,161,612	3,122,775	-38,837	-1.23%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
BOARDS AND COMMISSIONS							
HISTORIC COMMISSION 01-129							
Professional Services	0	0	800	800	1,000	200	25.0%
Legal Services	0	0	440	440	440	0	0.0%
General Insurance	33	35	35	43	43	0	0.0%
Postage & Mailing	0	14	800	500	500	0	0.0%
Printing & Binding	0	0	1,200	250	250	0	0.0%
Advertising & Promoti	0	10	250	250	500	250	100.0%
Confer-Dues-Meeting	0	115	0	0	400	400	100.0%
TOTAL HISTORICAL	33	174	3,525	2,283	3,133	850	37.2%
ZONING BOARD OF APPEALS 01-130							
Professional Services	4,045	3,851	5,000	5,000	5,000	0	0.0%
Legal Services	10,140	7,464	6,000	6,000	6,000	0	0.0%
General Insurance	55	58	60	71	71	0	0.0%
Postage & Mailing	587	587	600	600	750	150	25.0%
Printing & Binding	323	0	500	300	200	-100	-33.3%
Copier	77	20	200	200	200	0	0.0%
Office Supplies	750	0	750	750	500	-250	-33.3%
Advertising & Promoti	300	174	300	300	200	-100	-33.3%
Meeting Expense	180	60	200	200	200	0	0.0%
Publications-Suscript	0	0	50	50	50	0	0.0%
Office Equipment	208	611	550	550	750	200	36.4%
TOTAL-ZONE BD-AP	16,665	12,825	14,210	14,021	13,921	-100	-0.71%
CONSERVATION COMMISSION 01-132							
Professional Services	0	120	200	200	200	0	0.0%
General Insurance	11	12	0	14	14	0	100.0%
Postage & Mailing	2	0	50	0	50	50	100.0%
Printing & Binding	0	0	50	0	100	100	100.0%
Copier	0	0	50	0	50	50	100.0%
Meeting Expense	120	200	100	200	500	300	150.0%
Licenses & Dues	0	0	50	50	100	50	100.0%
Publications-Suscript	0	0	50	50	50	0	0.0%
Special Programs	0	0	500	350	100	-250	-71.4%
Operating Supplies	0	0	100	100	100	0	0.0%
TOTAL-CONSERV C	133	332	1,150	964	1,264	300	31.1%
PLANNING BOARD 01-136							
Professional Services	3,015	1,392	3,500	3,500	5,000	1,500	42.9%
Legal Services	300	420	2,000	1,500	1,000	-500	100.0%
General Insurance	44	47	50	50	57	7	14.0%
Postage & Mailing	239	180	250	250	200	-50	-20.0%
Printing & Binding	225	0	300	300	200	-100	-33.3%
Copier	19	13	200	200	100	-100	-50.0%
Office Supplies	502	0	500	300	500	200	66.7%
Advertising & Promoti	233	734	500	720	300	-420	-58.3%
Meeting Expense	0	0	300	300	200	-100	-33.3%
Publications & Subsc	0	0	100	100	100	0	0.0%
Office Equipment	1,823	626	700	700	700	0	0.0%
TOTAL-PLANNING B	6,400	3,412	8,400	7,920	8,357	437	5.5%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
PENSION BOARD 01-138							
Professional Services	10,009	10,010	15,000	15,000	15,000	0	0.0%
Legal Services	0	0	500	500	500	0	0.0%
General Insurance	44	47	500	57	57	0	0.0%
Postage & Mailing	0	0	250	250	250	0	0.0%
Office Supplies	0	0	150	150	150	0	0.0%
Conf-Meetings & Due	0	150	250	250	250	0	0.0%
Publications & Suscri	0	0	50	50	50	0	0.0%
TOTAL-PENSION BC	10,053	10,207	16,700	16,257	16,257	0	0.0%
	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
TREE BOARD - 01-144							
Professional Services	0	0	400	400	400	0	0.0%
General Insurance	0	0	10	0	0	0	0.0%
Postage & Mailing	0	0	100	100	100	0	0.0%
Printing & Binding	0	0	100	100	100	0	0.0%
Copier	6	0	100	100	100	0	0.0%
Conf-Meetings & Due	0	192	125	125	125	0	0.0%
Special Programs	0	0	200	200	200	0	0.0%
Operating Supplies	0	0	100	100	100	0	0.0%
TOTAL-TREE BOARD	6	192	1,135	1,125	1,125	0	0.00%
TOTAL BOARDS & COMMISSIO	33,290	27,142	45,120	42,570	44,057	1,487	3.38%

PARKS AND RECREATION RECREATION 01-810	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
ADMINISTRATION							
Regular Wages	120,392	76,872	75,475	74,726	74,411	-315	-0.4%
Part-time Employees	2,834	0	0	0	0	0	0.0%
Overtime Wages	3,351	3,145	1,000	1,150	1,150	0	0.0%
Longevity	995	1,234	1,003	1,003	1,645	642	64.0%
Waive Med Ins-Unusu	22,032	7,597	12,416	11,728	16,367	4,639	39.6%
Pension Contributions	12,893	14,795	12,236	12,117	12,169	52	0.4%
Social Security	7,906	7,941	5,573	5,494	5,802	308	5.6%
Medicare	1,689	1,858	1,303	1,285	1,357	72	5.6%
Post Employ Benefits	0	0	4,529	4,484	4,465	-19	-0.4%
Dental Insurance	-13	0	0	0	0	0	0.0%
Health Insurance	0	0	0	0	0	0	0.0%
Life Insurance	513	514	384	348	348	0	0.0%
Workers Comp	10,485	7,639	12,055	7,209	1,278	-5,931	-82.3%
Total Personal Servic	183,077	121,595	125,974	119,543	118,991	-552	-0.5%
Telephone	4,965	5,622	5,000	5,000	5,000	0	0.0%
General Insurance	2,855	3,055	3,100	3,715	3,715	0	0.0%
Vehicle Insurance	780	780	915	452	452	0	0.0%
Postage/Mailing	906	386	1,500	1,500	1,500	0	0.0%
Printing & Binding	148	0	1,000	1,000	1,000	0	0.0%
Copier	1,448	2,474	1,500	1,800	1,500	-300	-16.7%
Office Supplies	342	681	800	800	800	0	0.0%
Advertising & Promoti	24	10	100	100	100	0	0.0%
Meeting Expense	72	0	25	660	25	-635	-96.2%
Licenses/Dues	25	520	225	1,060	417	-643	-60.7%
Professional Develop	50	665	0	0	0	0	0.0%
Gasoline/Lubricants	135	1,743	1,600	1,600	1,600	0	0.0%
Operating Supplies	1,489	70	50	50	50	0	0.0%
Vehicle Maint & Repa	3,048	16,900	0	0	0	0	0.0%
Total Operating Expe	16,287	32,906	15,815	17,737	16,159	-1,578	-8.9%
Office Equipment	414	179	0	0	0	0	0.0%
TOTAL ADMINISTRA	199,778	154,680	141,789	137,280	135,150	-2,130	-1.6%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
RECREATION PROGRAMS 01-830							
Regular Wages	78,314	81,011	81,683	83,846	83,754	-92	-0.1%
Temporary Wages	163,076	147,641	185,000	160,635	148,500	-12,135	-7.6%
Overtime Wages	5,759	1,643	2,500	2,500	2,500	0	0.0%
Longevity	510	372	372	372	761	389	104.6%
Waive Med Ins-Unusu	3,076	3,076	3,076	2,905	2,910	5	0.2%
Pension Contributions	9,937	11,164	13,129	13,475	13,522	48	0.4%
Social Security	15,843	14,579	16,903	15,516	14,782	-734	-4.7%
Medicare	3,420	3,410	3,953	3,629	3,457	-172	-4.7%
Unemployment Comp	0	785	0	0	0	0	0.0%
Post Employ Benefits	0	0	4,901	4,901	5,081	180	3.7%
Dental Insurance	1,261	814	739	739	1,143	404	54.7%
Health Insurance	19,098	19,182	14,711	18,219	15,455	-2,764	-15.2%
Life Insurance	406	384	304	304	462	158	52.0%
Workers Comp	5,425	3,952	6,237	3,730	3,730	0	0.0%
Workshop Facilitators	1,425	4,472	4,500	5,850	16,514	10,664	182.3%
Total Personal Service	307,550	292,485	338,008	316,621	312,572	-4,049	-1.3%
Professional Services	1,492	1,686	5,000	3,500	3,500	0	0.0%
Purchased Water	8,984	5,752	10,000	10,000	10,000	0	0.0%
Solid Waste Disposal	1,993	1,808	2,000	2,000	2,000	0	0.0%
Waste Water Treatm	6,218	7,629	9,200	7,250	7,250	0	0.0%
Rentals & Leases	300	340	2,000	1,500	1,500	0	0.0%
Fire Protection	1,794	3,404	2,100	4,142	3,000	-1,142	-27.6%
Telephone	9,442	9,528	9,500	8,910	8,910	0	0.0%
Electricity	21,095	22,135	20,000	20,372	20,372	0	0.0%
General Insurance	1,867	1,991	1,931	2,399	2,399	0	0.0%
Vehicle Insurance	1,584	1,561	1,828	1,004	1,004	0	0.0%
Postage/Mailing	674	442	750	750	750	0	0.0%
Printing & Binding	3,596	0	4,500	2,500	3,500	1,000	40.0%
Office Supplies	1,828	2,195	2,000	2,000	2,000	0	0.0%
Advertising & Promoti	10	10	50	50	150	100	200.0%
Licenses/Dues/Meetin	433	395	245	245	245	0	0.0%
Field Trips	29,115	17,292	20,000	17,497	17,497	0	0.0%
Men's Softball	4,840	2,880	3,000	3,000	3,000	0	0.0%
Tennis	1,115	1,114	2,000	2,000	2,000	0	0.0%
Basketball	30,879	23,813	30,000	30,000	25,000	-5,000	-16.7%
Camp & Playgrounds	2,419	4,643	4,000	6,900	5,000	-1,900	-27.5%
Festivals	5,993	5,571	6,000	6,000	6,000	0	0.0%
Concerts	4,475	4,025	4,000	4,000	4,000	0	0.0%
Special Programs	7,557	8,789	7,000	6,250	6,250	0	0.0%
Gasoline & Lubricants	2,103	2,226	2,000	2,000	2,000	0	0.0%
Chemicals & gases	1,768	2,347	3,000	3,000	3,000	0	0.0%
Maintenance Supplie:	1,337	1,072	4,000	4,000	4,000	0	0.0%
Uniforms	313	709	2,000	2,000	2,000	0	0.0%
Operating Supplies	1,524	1,551	5,000	5,000	5,000	0	0.0%
Heating Fuel	14,063	15,307	15,000	15,000	15,000	0	0.0%
Building Supplies	0	42	1,000	1,000	1,000	0	0.0%
Vehicle Maint/Repair	5,295	3,321	4,000	4,000	4,000	0	0.0%
Equipment Maint/Rep	1,068	1,020	2,000	2,954	3,000	46	1.6%
Bldg Maint/Repair	12,266	6,439	10,000	10,000	10,000	0	0.0%
Total Operating Expe	187,440	161,037	195,104	191,223	184,327	-6,896	-3.6%
Office Equipment	0	189	500	500	500	0	0.0%
Equipment	234	108	2,000	2,000	2,000	0	0.0%
Total Capital	234	297	2,500	2,500	2,500	0	0.0%
TOTAL-PROGRAMS	495,224	453,819	535,612	510,344	499,399	-10,945	-2.1%
TOTAL PARKS & RE	695,002	608,499	677,401	647,623	634,549	-13,074	-2.0%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PARKS & RECREATION- BY OBJECTS OF EXPENDITURES							
Regular Wages	198,706	157,883	157,158	158,572	158,165	-407	-0.3%
Temporary Wages	165,910	147,641	185,000	160,635	148,500	-12,135	-7.6%
Overtime Wages	9,110	4,788	3,500	3,650	3,650	0	0.0%
Longevity	1,505	1,606	1,375	1,375	2,406	1,031	75.0%
Waive Med Ins-Unusu	25,108	10,673	15,492	14,633	19,277	4,644	31.7%
Pension Contributions	22,830	25,959	25,365	25,592	25,691	100	0.4%
Social Security	23,749	22,520	22,476	21,010	20,584	-426	-2.0%
Medicare Soc Securit	5,109	5,268	5,256	4,914	4,814	-100	-2.0%
Unemployment Comp	0	785	0	0	0	0	0.0%
Post Employ Benefits	0	0	9,430	9,385	9,546	161	1.7%
Dental Insurance	1,248	814	739	739	1,143	404	54.7%
Health Insurance	19,098	19,182	14,711	18,219	15,455	-2,764	-15.2%
Life Insurance	919	898	688	652	810	158	24.2%
Workers Comp	15,910	11,591	18,292	10,939	5,008	-5,931	-54.2%
Workshop Facilitators	1,425	4,472	4,500	5,850	16,514	10,664	182.3%
TOTAL PERSONNEL	490,627	414,080	463,982	436,163	431,563	-4,600	-1.1%
OPERATING EXPEN	203,727	193,943	210,919	208,960	200,486	-8,474	-4.1%
CAPITAL OUTLAY	648	476	2,500	2,500	2,500	0	0.0%
TOTAL PARKS & RE	695,002	608,499	677,401	647,623	634,549	-13,074	-2.0%

SUMMARY PARKS & RECREATION - BY BUDGETARY UNIT

PARKS & REC. ADM	199,778	154,680	141,789	137,280	135,150	-2,130	-1.55%
PARKS & REC PRGF	495,224	453,819	535,612	510,344	499,399	-10,945	-2.14%
TOTAL PARKS & RE	695,002	608,499	677,401	647,623	634,549	-13,074	-2.02%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
COMMUNITY DEVELOPMENT 01-610							
ADMINISTRATION							
Regular Wages	198,369	194,231	200,776	201,869	161,511	-40,358	-20.0%
Part-time Wages	8,390	4,805	0	0	7,500	7,500	100.0%
Overtime Wages	2,798	2,786	3,500	3,500	5,000	1,500	42.9%
Longevity	1,571	1,791	2,600	2,600	2,803	203	7.8%
Waive Med Ins-Unuse	4,301	461	0	0	0	0	0.0%
Pension Contributions	23,621	26,920	32,540	32,715	26,290	-6,425	-19.6%
Social Security	12,914	12,316	13,043	13,154	11,223	-1,932	-14.7%
Medicare	2,640	2,881	3,050	3,076	2,625	-452	-14.7%
Vehicle Allowance	0	0	3,500	4,200	4,200	0	0.0%
Post Employ Benefits	0	0	12,047	12,112	9,691	-2,421	-20.0%
Dental Insurance	2,793	3,006	3,275	3,275	3,310	35	1.1%
Health Insurance	51,143	52,647	53,700	52,680	55,312	2,632	5.0%
Life Insurance	892	897	889	880	693	-187	-21.3%
Workers Comp	8,124	5,919	10,367	5,585	2,572	-3,013	-53.9%
Total Personal Servic	317,556	308,660	339,287	335,647	292,729	-42,918	-12.8%
Professional Services	1,520	1,706	0	0	0	0	0.0%
Telephone	2,736	2,982	2,800	2,800	2,800	0	0.0%
General Insurance	3,987	4,266	4,735	5,187	5,187	0	0.0%
Postage/Mailing	1,501	91	1,000	1,000	400	-600	-60.0%
PC Software/Program	2,858	3,050	2,800	2,800	3,200	400	14.3%
Printing & Binding	30	0	100	100	50	-50	-50.0%
Copier	991	522	400	400	600	200	50.0%
Office Supplies	678	1,284	700	700	700	0	0.0%
Advertising & Promoti	172	36	200	200	100	-100	-50.0%
Licenses/Dues	397	675	350	480	750	270	56.3%
Publications/Subscrip	890	745	300	300	100	-200	-66.7%
Mileage Reimburssem	320	298	350	350	200	-150	-42.9%
Vehicle Allowance	3,494	3,493	0	0	0	0	0.0%
Professional Develop	544	782	0	0	0	0	0.0%
Neighborhood Grant I	0	0	0	0	10,000	10,000	100.0%
Special Programs	2,500	2,500	2,500	2,500	500	-2,000	-80.0%
Equip Maint/Repair	219	13,370	250	250	100	-150	-60.0%
Total Operating Expe	22,837	35,800	16,485	17,067	24,687	7,620	44.6%
Office Equipment	575	312	600	600	600	0	0.0%
Total Capital	575	312	600	600	600	0	0.0%
TOTAL-COMMUNITY	340,968	344,772	356,372	353,314	318,016	-35,298	-10.0%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
INSPECTIONAL SERVICES 01-640							
Regular Wages	178,153	167,312	188,953	182,906	184,294	1,388	0.76%
Part-time Wages	18,108	14,173	18,000	18,000	36,000	18,000	100.00%
Overtime Wages	3,041	4,842	3,000	3,000	1,500	-1,500	-50.00%
Longevity	4,949	1,782	3,022	0	0	0	0.00%
Waive Med Ins-Unusu	14,545	12,212	13,020	12,420	5,562	-6,858	-55.22%
Pension Contributions	22,425	23,091	30,716	29,265	29,487	222	0.76%
Social Security	13,900	12,566	14,431	13,066	14,175	1,109	8.49%
Medicare	2,815	2,939	3,375	3,056	3,315	259	8.49%
Vehicle Allowance	6,662	6,686	6,760	6,837	6,837	0	0.00%
Post Employ Benefits	0	0	11,337	10,974	11,058	83	0.76%
Dental Insurance	1,986	1,894	2,744	2,744	2,614	-130	-4.74%
Health Insurance	34,288	27,317	38,776	34,055	35,753	1,698	4.99%
Life Insurance	842	759	1,045	924	924	0	0.00%
Workers Comp	9,474	6,903	12,091	6,514	5,252	-1,262	-19.37%
Total Personal Serv	311,188	282,476	347,270	323,761	336,771	13,010	4.02%
Professional Services	26,101	25,973	26,000	26,000	26,000	0	0.00%
Telephone	3,311	3,571	3,500	3,500	3,500	0	0.00%
General Insurance	3,475	3,719	3,900	4,522	4,522	0	0.00%
Vehicle Insurance	780	780	878	452	452	0	0.00%
Postage/Mailing	1,785	4,691	4,000	4,000	4,000	0	0.00%
PC Software/Prograrr	300	0	500	500	900	400	80.00%
Printing & Binding	0	2,288	2,500	3,000	3,000	0	0.00%
Copier	396	410	400	485	485	0	0.00%
Office Supplies	1,134	1,188	1,500	1,500	1,500	0	0.00%
Advertising & Promoti	6	6	25	25	25	0	0.00%
Meeting Expense	0	375	50	50	50	0	0.00%
Licenses/Dues	185	205	300	300	300	0	0.00%
Publications/Subscrip	0	83	1,000	1,000	1,000	0	0.00%
Gasoline & Lubricants	1,104	1,029	1,200	1,200	1,200	0	0.00%
Operating Supplies	170	100	100	100	100	0	0.00%
Vehicle Maint & Repr	5,640	575	1,500	1,500	1,500	0	0.00%
Office Equip Maint/Re	0	138	215	215	215	0	0.00%
Total Operating Expe	44,387	45,131	47,568	48,349	48,749	400	0.83%
Office Equipment	160	1,593	500	500	500	0	0.00%
Capital Expense	160	1,593	500	500	500	0	0.00%
TOTAL-INSPECTNL SI	355,735	329,200	395,338	372,610	386,020	13,410	3.60%
TOTAL PLAN & INSI	696,703	673,972	751,710	725,924	704,036	-21,888	-3.02%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
SUMMARY PLANNING AND DEVELOPMENT							
Regular Wages	376,522	361,543	389,729	384,775	345,805	-38,970	-10.1%
Part-time Wages	26,498	18,978	18,000	18,000	43,500	25,500	141.7%
Overtime Wages	5,839	7,628	6,500	6,500	6,500	0	0.0%
Longevity	6,520	3,573	5,622	2,600	2,803	203	7.8%
Waive Med Ins-Unusu	18,846	12,673	13,020	12,420	5,562	-6,858	-55.2%
Pension Contribution:	46,046	50,011	63,256	61,980	55,777	-6,203	-10.0%
Social Security	26,814	24,882	27,474	26,221	25,398	-823	-3.1%
Medicare Soc Securit	5,455	5,820	6,425	6,132	5,940	-192	-3.1%
Vehicle Allowance	6,662	6,686	10,260	11,037	11,037	0	0.0%
Post Employ Benefits	0	0	23,384	23,087	20,748	-2,338	-10.1%
Dental Insurance	4,779	4,900	6,019	6,019	5,924	-95	-1.6%
Health Insurance	85,431	79,964	92,476	86,735	91,065	4,330	5.0%
Life Insurance	1,734	1,656	1,934	1,804	1,617	-187	-10.4%
Workers Comp	17,598	12,822	22,458	12,099	7,824	-4,275	-35.3%
TOTAL PERSONNEL	628,744	591,136	686,557	659,408	629,500	-29,908	-4.5%
OPERATING EXPEN	67,224	80,931	64,053	65,416	73,436	8,020	12.3%
CAPITAL OUTLAY	735	1,905	1,100	1,100	1,100	0	0.0%
TOTAL PLAN & DEV	696,703	673,972	751,710	725,924	704,036	-21,888	-3.0%

SUMMARY PLAN & DEVELOPMENT - BY BUDGETARY UNIT

COMMUNITY DEVEL	340,968	344,772	356,372	353,314	318,016	-35,298	-9.99%
INSPECTIONAL SER	355,735	329,200	395,338	372,610	386,020	13,410	3.60%
TOTAL PLAN & INSP	696,703	673,972	751,710	725,924	704,036	-21,888	-3.02%

TOTAL OPERATING DEPTS	16,916,121	17,158,829	17,866,296	18,384,806	18,242,119	-142,687	-0.78%
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	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
NON DEPARTMENTAL APPROPRIATIONS 01-220							
Cncl Spec Approps	71,875	0	111,000	0	0	0	0.00%
Wash Co Reg Plan A	0	3,000	3,000	10,740	6,000	-4,740	-44.13%
Narrag Visitors Cente	0	12,000	12,000	12,000	12,000	0	0.00%
So County Museum	4,000	0	4,000	4,000	4,000	0	0.00%
Adeline LaPlante Cer	1,500	1,500	0	1,000	1,000	0	0.00%
Johnnycake Center-P	8,000	8,000	0	6,000	6,000	0	0.00%
Sr. Citizens Day Care	57,765	39,341	0	34,865	35,911	1,046	3.00%
Elderly Nutrition Prog	34,278	34,222	0	26,856	27,662	806	3.00%
So Kingstown Sr Ser	20,000	25,000	0	35,000	36,050	1,050	3.00%
Welcome House-So C	3,000	3,000	0	2,000	2,000	0	0.00%
VNS Home Health Se	6,000	0		2,000	2,000	0	0.00%
South RI Volunteers	0	0	0	3,500	3,500	0	0.00%
The Samaritans	0	500	0	500	500	0	0.00%
Reverse 911 Program	0	0	0	7,772	8,160	388	4.99%
Broadcast Cncl TV Pr	0	0	0	0	8,940	8,940	100.00%
Prof Development	0	0	20,000	20,000	20,000	0	0.00%
Town-wide Publicatio	0	0	30,000	30,000	30,000	0	0.00%
Town-wide Surveys	0	0	30,000	25,000	0	-25,000	-100.00%
Town-wide Consultan	0	0	50,000	50,000	0	-50,000	-100.00%
Board & Commission	0	0	5,000	5,408	5,500	92	1.70%
Employee Recognitio	0	0	5,000	5,466	5,466	0	0.00%
Employee Service Aw	0	0	0	0	3,000	3,000	100.00%
Employee Picnic	0	0	0	0	3,000	3,000	100.00%
Banner Program	0	0	10,000	10,000	10,000	0	0.00%
Town-wide Shuttle Se	0	0	89,000	20,450	25,000	4,550	22.25%
Econ Develop Plan	0	0	0	35,000	0	-35,000	-100.00%
Econ Study Plan Impl	0	0	0	0	50,000	50,000	100.00%
Pension & OPEB Stur	0	0	0	21,000	0	-21,000	-100.00%
Bank Fees	0	0	0	12,578	0	-12,578	-100.00%
Audit Services	0	0	0	47,701	37,601	-10,100	-21.17%
TOTAL NON-DEPAR	206,418	126,563	369,000	428,836	343,290	-85,546	-19.95%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
TRANSFERS 01-900							
Cap Projects-Gen Fun	951,069	612,082	1,003,978	1,003,978	769,000	-234,978	-23.40%
Cap Projects-Library	8,000	8,000	50,000	50,000	0	-50,000	-100.00%
Cap Projects-Fleet M	10,000	10,000	20,000	20,000	0	-20,000	-100.00%
Maint/Non Cap Projec	0	0	0	0	568,960	568,960	100.00%
Debt Service Fund	3,278,648	3,266,953	2,555,329	2,551,312	2,520,201	-31,111	-1.22%
Land Conservancy	50,000	50,000	140,000	140,000	118,000	-22,000	-15.71%
Library Fund	538,033	538,033	546,569	546,569	546,569	0	0.00%
OPEB Sinking Fund	1,202,332	1,202,332	1,322,565	1,322,565	1,322,565	0	0.00%
Special OPEB Contri	0	0	0	0	200,000	200,000	100.00%
Special Pension Catc	0	0	0	0	280,107	280,107	100.00%
Police Ch 1666 Pensi	120,000	120,000	130,000	130,000	102,200	-27,800	-21.38%
Retire & Term Sinking	170,850	170,850	250,000	359,328	259,328	-100,000	-27.83%
West Bay Collab Hea	0	340,769	0	0	0	0	0.00%
Transfer frm Special I	0	-52,488	0	0	0	0	0.00%
Kinney Bungalow Fur	0	0	66,000	66,000	85,000	19,000	28.79%
Sunset Farm Spec R	0	0	25,000	25,000	76,000	51,000	204.00%
TOTAL TRANSFERS	6,328,932	6,266,531	6,109,441	6,214,752	6,847,930	633,178	10.19%

TTL-TRNSFRS & SPEC APPROF	6,535,350	6,393,094	6,478,441	6,643,588	7,191,220	547,632	8.24%
TOTAL OPER DEPTS & TRANS	23,451,471	23,551,923	24,344,737	25,028,394	25,433,339	404,945	1.62%

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	YEAR END PROJECTED	ADOPTED 2011-12	VARIANCE TO PRJCTD	PERCENT VARIANCE
EDUCATION							
EXPENDITURES							
Salaries	15,096,879	15,304,480	15,679,926	15,679,926	15,922,580	242,654	1.55%
Employee Benefits	5,992,699	6,558,027	6,372,692	6,372,692	6,316,268	-56,424	-0.89%
Pur Prof & Tech Serv	343,266	485,194	570,810	570,810	449,427	-121,383	-21.27%
Purchased Property	479,124	579,991	537,375	537,375	465,010	-72,365	-13.47%
Other Purchased Ser	1,308,804	1,662,329	1,746,766	1,746,766	1,758,329	11,563	0.66%
Supplies & Materials	1,259,391	1,286,439	1,253,899	1,253,899	1,203,278	-50,621	-4.04%
Property	109,282	145,052	128,940	128,940	179,383	50,443	39.12%
Dues, Fees-Othr Misc	31,532	34,956	34,143	34,143	36,086	1,943	5.69%
Other Items	1,237,022	0	42,000	42,000	42,000	0	0.00%
Expense Adjustments	-1,225,617	-1,857,210	-200,000	-200,000	-500,000	-300,000	-100.00%
Trans to Debt Service	1,237,022	0	0	0	0	0	0.00%
Transfer to OPEB	0	0	0	0	100,000	100,000	100.00%
Transfer to Capital	0	638,177	200,000	200,000	300,000	100,000	50.00%
TOTAL EXPENSES	25,869,404	24,837,435	26,366,551	26,366,551	26,272,361	-94,190	-0.36%
REVENUES							
State Aid	1,214,014	891,595	940,105	940,105	940,105	0	0.00%
Charges for Services	299,473	343,923	291,000	321,581	290,000	-31,581	-9.82%
Other Revenue	42,939	597,530	165,101	165,101	164,000	-1,101	-0.67%
School Fund Revenue	1,556,426	1,833,048	1,396,206	1,426,787	1,394,105	-32,682	-2.29%
Town Appropriation	24,473,441	23,659,310	24,277,345	24,277,345	24,277,345	0	0.00%
Use of Fund Balance	692,456	0	693,000	693,000	600,911	-92,089	-100.00%
TOTAL REVENUE	26,722,323	25,492,358	26,366,551	26,397,132	26,272,361	-124,771	-0.47%
SURPLUS/(DEFICIT)	852,919	654,923	0	30,581	0		
SCHOOLS FUND BALANCE	1,928,779	2,583,702	1,890,702	1,921,283	1,320,372		
SCHOOLS CAPITAL FUND							
REVENUES							
State Grants	0	309,970	0	121,866	100,000	-21,866	-17.94%
Transfers in	68,450	447,552	200,000	200,000	300,000	100,000	100.00%
Use of Fund Balance	0	0	150,000	150,000	0	-150,000	-100.00%
TOTAL REVENUES	68,450	757,522	350,000	471,866	400,000	-71,866	-15.23%
EXPENDITURES	221,026	526,278	350,000	448,420	400,000	-48,420	-10.80%
EXCESS OF REV/EX	-152,576	231,244	0	23,446	0	-23,446	
SCHOOLS CAPITAL	468,205	699,449	549,449	572,895	572,895		
CONTINGENCY							
Contingency	0	0	1,000,000	0	897,565	897,565	100.00%
TOTAL-CONTINGENCY	0	0	1,000,000	0	897,565	897,565	100.00%
TOTAL TOWN BUDGET	47,924,912	47,211,233	49,622,082	49,305,739	50,608,249	1,302,510	2.64%

THE OTHER OPERATING FUNDS

SUMMARY OF THE OTHER OPERATING FUNDS

TOWN OF NARRAGANSETT BUDGET FOR FY 2011 - 2012

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
EXPENDITURES							
VEHICLE MAINTENANCE FUND - 2	\$403,485	\$357,049	\$399,482	\$483,530	\$405,496	-\$78,034	-16.14%
DEBT SERVICE FUND - 10	\$3,266,953	\$3,266,953	\$2,555,330	\$2,552,812	\$2,520,201	-\$32,611	-1.28%
WATER FUND - 30	\$1,766,134	\$1,752,500	\$2,426,290	\$1,573,179	\$3,060,818	\$1,487,639	94.56%
WASTEWATER FUND - 32	\$3,851,208	\$3,966,051	\$4,554,846	\$4,852,382	\$5,780,407	\$928,024	19.13%
BEACH FUND - 34	\$1,246,993	\$1,646,191	\$1,305,546	\$2,206,597	\$3,097,174	\$890,577	40.36%
LIBRARY FUND - 42	\$655,312	\$689,145	\$658,489	\$663,337	\$682,953	\$19,616	2.96%
TOTAL OTHER FUNDS	\$11,190,085	\$11,677,889	\$11,899,983	\$12,331,837	\$15,547,048	\$3,215,211	26.07%

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
REVENUES							
VEHICLE MAINTENANCE FUND - 2	\$406,920	\$357,049	\$399,482	\$483,530	\$405,496	-\$78,034	-16.14%
DEBT SERVICE FUND - 10	\$3,278,648	\$3,278,648	\$2,555,329	\$2,555,329	\$2,520,201	-\$35,128	-1.37%
WATER FUND - 30	\$1,358,935	\$1,431,057	\$2,426,290	\$2,426,077	\$3,060,818	\$634,741	26.16%
WASTEWATER FUND - 32	\$4,351,095	\$4,257,510	\$4,554,846	\$4,944,585	\$5,780,407	\$835,822	16.90%
BEACH FUND - 34	\$1,439,978	\$1,742,637	\$1,305,546	\$2,335,717	\$3,097,174	\$884,157	37.85%
LIBRARY FUND - 42	\$714,854	\$697,580	\$658,489	\$677,623	\$682,953	\$5,330	0.79%
TOTAL OTHER FUNDS	\$11,550,430	\$11,764,481	\$11,899,982	\$13,422,861	\$15,547,049	\$2,246,888	16.74%

SIX YEAR CAPITAL PROJECTS AND MAJOR MAINTENANCE & NON-CAP PROJECTS FUNDS

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	TOTAL
CAPITAL IMPROVEMENT FUND	1,320,433	2,597,000	1,848,000	1,301,000	436,000	86,000	7,588,433
MAJOR MAINTENANCE & NON-CAP	2,360,272	2,286,350	5,977,000	5,420,000	522,000	437,000	16,942,051

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
OTHER FUNDS - EXPENSES							
KINNEY BUNGALOW	77,062	77,062	0	82,965	167,690	84,726	102.12%
SUNSET FARM	0	457	0	4,635	76,000	71,365	1539.70%
THE TOWERS	0	209,006	234,847	232,188	238,123	5,934	2.56%
GALILEE LANDING FUND	0	22,289	0	78,596	553,300	474,704	603.98%
PENSION FUND - OPERATIONS	0	3,116,750	3,310,000	3,402,570	3,759,775	357,205	10.50%
OTHER POST EMPLOYMENT BENEFIT:	0	1,169,988	1,234,950	1,230,673	1,258,732	28,059	2.28%

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
OTHER FUNDS - REVENUES							
KINNEY BUNGALOW	74,685	74,685	0	147,512	167,690	20,178	13.68%
SUNSET FARM	0	0	0	25,000	76,000	51,000	204.00%
THE TOWERS	0	214,477	235,847	233,847	238,123	4,276	1.83%
GALILEE LANDING FUND	0	78,839	0	83,990	553,300	469,310	558.77%
PENSION FUND - OPERATIONS	0	2,732,734	3,179,499	3,194,120	3,578,873	384,753	12.05%
OTHER POST EMPLOYMENT BENEFIT	0	1,153,313	1,765,641	1,829,791	2,055,654	225,863	12.34%

ACCOUNT	DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
VEHICLE MAINTENANCE FUND - 02								
REVENUES								
02.999.9054	Vehicle Maintenance Char	406,920	357,049	399,482	483,530	405,496	-78,034	-16.14%
EXPENDITURES								
02.735.0101	Full-Time Wages	138,804	112,095	135,176	134,447	139,627	5,180	3.85%
02.735.0103	Temporary Wages	0	9,258	8,000	8,000	9,000	1,000	12.50%
02.735.0104	Over-Time Wages	1,892	6,081	3,000	36,500	6,000	-30,500	-83.56%
02.735.0105	Longevity	11,462	7,900	8,366	7,583	8,139	556	7.33%
02.735.0106	Buy-Back Leave &	14,914	3,488	3,500	3,682	3,682	0	0.00%
02.735.0109	Shift Differential &	283	210	1,000	1,000	1,000	0	0.00%
02.735.0110	Pension Contributions	18,267	16,287	23,127	22,725	23,643	918	4.04%
02.735.0111	FICA Social Security	13,756	8,366	12,167	11,855	10,382	-1,473	-12.43%
02.735.0112	FICA Medicare	2,948	1,956	0	2,773	2,428	-345	-12.43%
02.735.0115	Other Post Employment	0	5,605	8,111	8,067	8,378	311	3.85%
02.735.0122	Dental Insurance	3,352	2,170	2,994	2,994	2,995	1	0.03%
02.735.0123	Health Insurance	52,965	33,797	40,909	38,400	40,909	2,509	6.53%
02.735.0124	Life Insurance	997	647	768	693	693	0	0.00%
02.735.0125	Workers' Compensation	19,216	14,000	21,264	13,212	11,564	-1,648	-12.47%
	Personal Services	278,856	221,860	268,382	291,930	268,439	-23,491	-8.05%
02.735.0206	Solid Waste Disposal	0	1,103	1,000	1,000	1,100	100	10.00%
02.735.0209	Rentals & Leases	719	719	800	800	800	0	0.00%
02.735.0215	Fire Protection	0	1,707	1,400	1,400	1,500	100	7.14%
02.735.0217	Telephone	1,204	903	1,350	1,350	1,200	-150	-11.11%
02.735.0221	Vehicle Insurance	2,315	2,341	2,500	2,500	1,507	-993	-39.72%
02.735.0311	Licenses & Dues	445	207	250	250	250	0	0.00%
02.735.0312	Publications &	1,249	1,369	1,300	1,300	1,400	100	7.69%
02.735.0401	Gasoline & Lubricants	4,329	3,850	4,500	4,500	4,000	-500	-11.11%
02.735.0402	Chemicals & Gases	1,203	1,283	1,300	1,300	1,300	0	0.00%
02.735.0405	Uniforms	927	519	1,100	1,100	1,100	0	0.00%
02.735.0406	Operating Supplies	2,141	2,215	2,300	2,300	2,300	0	0.00%
02.735.0501	Small Tools	62	838	1,000	1,000	1,000	0	0.00%
02.735.0504	Vehicle Maintenance &	104,868	112,185	105,000	165,500	112,000	-53,500	-32.33%
02.735.0506	Equipment Maintenance	3,780	3,240	3,000	3,000	3,300	300	10.00%
	Operating Expenses	123,242	132,479	126,800	187,300	132,757	-54,543	-29.12%
02.735.0320	PC Software & Programs	0	0	600	600	600	0	0.00%
02.735.0607	Office Equipment	0	174	1,200	1,200	1,200	0	0.00%
02.735.0608	Equipment	1,387	2,536	2,500	2,500	2,500	0	0.00%
	Capital Expense	1,387	2,710	4,300	4,300	4,300	0	
	TOTAL INTERNAL	403,485	357,049	399,482	483,530	405,496	-78,034	-16.14%
	EXCESS REV / EXP	3,435	0	0	0	0		

		ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
DEBT SERVICE FUND - 10								
REVENUES								
10.999.9201	General Fund Contribution	3,278,648	3,278,648	2,555,329	2,555,329	2,520,201	-35,128	-1.4%
GENERAL GOVERNMENT DEBT								
10.910.6114	\$2.65M Open Space	66,235	66,235	63,688	63,688	61,140	-2,548	-4.0%
10.910.6124	Rose Hill Cleanup [2002]	89,446	89,446	91,997	91,997	94,621	2,624	2.9%
01.910.6125	General & Schools 2004	757,986	757,986	0	0	0	0	0.0%
01.910.6127	Pave Mngmnt-'04 Refund	175,000	175,000	170,000	170,000	165,000	-5,000	0.0%
01.910.6129	Landfill Closure [2005]	15,000	15,000	16,000	16,000	16,000	0	0.0%
10.910.6130	Narrow River Revolving	0	0	25,000	25,000	26,000	1,000	4.0%
10.915.6123	The Towers Rehabilitation	51,000	51,000	51,000	51,000	51,000	0	0.0%
10.915.6126	Camp Jori [2003]	50,000	50,000	50,000	50,000	50,000	0	0.0%
10.915.6127	Fire Rescue Truck-Lease	0	0	46,000	48,711	45,724	-2,987	-6.1%
	TOTAL PRINCIPAL	1,204,667	1,204,667	513,685	516,396	509,485	-6,911	-1.3%
10.920.6114	\$2.65M Open Space	5,498	5,498	3,407	3,407	1,147	-2,260	-66.3%
10.920.6124	Rose Hill Cleanup [2002]	24,609	24,609	23,089	23,089	21,525	-1,564	-6.8%
10.920.6125	Gen & Schools - 2004	15,160	15,160	0	0	0	0	0.0%
01.910.6127	Pave Mngmnt-'04 Refund	40,581	40,581	34,763	34,763	28,694	-6,069	0.0%
01.920.6129	Landfill Closure [2005]	5,575	5,575	3,906	3,906	3,713	-193	-4.9%
10.920.6130	Narrow River Revolving	5,619	5,619	11,102	11,102	10,682	-420	-3.8%
10.925.6123	The Towers Rehabilitation	7,679	7,679	5,049	5,049	5,049	0	0.0%
10.925.6126	Camp Jori [2003]	7,498	7,498	17,733	17,733	17,635	-98	-0.6%
10.925.6127	Fire Rescue Truck-Lease	0	0	6,000	771	3,629	2,858	370.7%
	TOTAL INTEREST	112,219	112,219	105,049	99,820	92,074	-7,746	-7.8%
	Total General Gov Debt	1,316,886	1,316,886	618,734	616,216	601,559	-14,657	-2.4%
SCHOOLS DEBT								
10.910.6119	\$3.2M Pier School	175,000	175,000	170,000	170,000	165,000	-5,000	-2.9%
10.910.6131	\$21.5M School	715,000	715,000	740,000	740,000	760,000	20,000	2.7%
10.915.6223	Sch-Emerg Pw 2006	100,000	100,000	100,000	100,000	100,000	0	0.0%
	TOTAL PRINCIPAL	990,000	990,000	1,010,000	1,010,000	1,025,000	15,000	1.5%
10.920.6119	\$3.2M Pier School	40,581	40,581	34,763	34,763	28,694	-6,069	-17.5%
10.920.6131	\$21.5M School	907,149	907,149	883,300	883,300	861,100	-22,200	-2.5%
10.926.6223	Sch-Emerg Pw 2006	11,537	11,537	7,033	7,033	2,348	-4,685	-66.6%
	TOTAL INTEREST	959,267	959,267	925,096	925,096	892,142	-32,954	-3.6%
	Total Schools Debt	1,949,267	1,949,267	1,935,096	1,935,096	1,917,142	-17,954	-0.9%
10.926.6623	Professional Services	800	800	1,500	1,500	1,500	0	0.0%
	TOTAL DEBT	3,266,953	3,266,953	2,555,330	2,552,812	2,520,201	-32,611	-1.3%
	EXCESS OF REVENUES OVER EXPENDITURES				2,517	0		
SUMMARY OF DEBT SERVICE								
	Gen Gov't Principal	1,204,667	1,204,667	513,685	516,396	509,485	-6,911	-1.3%
	Schools Principal	990,000	990,000	1,010,000	1,010,000	1,025,000	15,000	1.5%
	TOTAL PRINCIPAL	2,194,667	2,194,667	1,523,685	1,526,396	1,534,485	8,089	0.5%
	Gen'l Gov't Interest	112,219	112,219	105,049	99,820	92,074	-7,746	-7.8%
	Schools Interest	959,267	959,267	925,096	925,096	892,142	-32,954	-3.6%
	TOTAL INTEREST	1,071,486	1,071,486	1,030,145	1,024,916	984,216	-40,700	-4.0%
	Professional Services	800	800	1,500	1,500	1,500	0	0.0%
	TOTAL DEBT SERVICE	3,266,953	3,266,953	2,555,330	2,552,812	2,520,201	-32,611	-1.3%

CAPITAL IMPROVEMENT FUND

	FY 11-12	FY12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	TOTAL
SIX YEAR PROGRAM OF EXPENSES							
20.999.9000 Appropriated CIP	551,433	0	0	0	0	0	551,433
20.999.9040 Borrowed Funds	0	0	0	0	0	0	0
20.999.9041 Donations	0	0	0	0	0	0	0
20.999.9155 Grants	0	0	0	0	0	0	0
20.999.9015 General Fund	769,000	2,597,000	1,848,000	1,301,000	436,000	86,000	7,037,000
TOTAL REVENUES-	1,320,433	2,597,000	1,848,000	1,301,000	436,000	86,000	7,588,433

	FY 11-12	FY12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	TOTAL
TOWN COUNCIL							
20.110.7010 Replace TV Broadcast Eq	50,000	0	0	0	0	0	50,000
FINANCE DEPARTMENT							
20.310.7522 Equip Repl Revol Fund	551,433	0	0	0	0	0	551,433
POLICE DEPARTMENT							
20.511.0472 Building Redesign-Renov	0	500,000	250,000	25,000	0	0	775,000
20.511.7082 Parking Ticket Handhelds	0	0	0	0	0	0	0
20.511.7522 Vehicle Replacement	130,000	80,000	140,000	80,000	80,000	0	510,000
ANIMAL CONTROL							
20.515.7522 Vehicle Replacement	0	35,000	0	0	0	0	35,000
HARBOR MASTER							
20.521.7082 Water Craft Replacement	0	25,000	25,000	25,000	0	0	75,000
FIRE DEPARTMENT							
20.521.7522 Apparatus Replace Fund	0	237,000	450,000	800,000	225,000	0	1,712,000
20.521.7522 Replace Pickup Truck	37,000	0	0	0	0	0	37,000
ENGINEERING							
20.705.7522 Vehicle Replacement	0	0	22,000	0	0	0	22,000
FACILITIES MAINTENANCE							
20.720.7000 Town Hall HVAC	0	140,000	0	0	0	0	140,000
20.720.7009 New Highway Div Facility	0	350,000	350,000	0	0	0	700,000
HIGHWAY MAINTENANCE							
20.730.7021 Medium Duty Trucks	180,000	180,000	180,000	180,000	0	0	720,000
20.730.7540 Light Duty Trucks	84,000	55,000	60,000	75,000	60,000	40,000	374,000
20.730.7679 Replace Street Sweeper	108,000	108,000	0	0	0	0	216,000
20.730.7680 Vibrator Roller	19,500	0	0	0	0	0	19,500
20.730.7608 Plow/Sander/De-ice	23,000	23,000	16,000	16,000	16,000	16,000	110,000
20.730.7009 Equipment & Attachments	45,000	30,000	30,000	30,000	30,000	30,000	195,000
20.730.7012 Rt 108/So Pier Rd Bypass	75,000	475,000	0	0	0	0	550,000
PARKS MAINTENANCE							
20.810.0713 Repl Utility Truck/Van	0	20,000	0	0	25,000	0	45,000
20.810.7014 Repl 4 Wh Drive Pickup	0	0	0	35,000	0	0	35,000
20.810.7025 Leaf Pickup Machine	17,500	0	0	0	0	0	17,500
20.810.7041 Replace Mowers	0	14,000	0	0	0	0	14,000
20.810.7045 Mowing Equip Attachmnts	0	0	0	5,000	0	0	5,000
20.810.7220 The Camp-Splash Park	0	75,000	75,000	0	0	0	150,000
20.810.7241 Recon Camp Rec Center	0	250,000	250,000	0	0	0	500,000
20.820.7242 Shade Pavilion-Camp	0	0	0	30,000	0	0	30,000
TOTAL CAPITAL FUND	1,320,433	2,597,000	1,848,000	1,301,000	436,000	86,000	7,588,433

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE	
LIBRARY FUND - 42								
REVENUES								
42.999.9000	Appropriated Reserve	0	0	0	10,775	10,775	100.00%	
42.999.9033	Interest on Investments	-1,090	2,599	1,000	1,000	0	0.00%	
42.999.9150	RI Grant-In-Aid	117,559	120,292	101,920	113,169	0	0.00%	
42.999.9151	Fines	6,644	6,996	9,000	9,560	0	0.00%	
42.999.9152	Gifts & Donations	3,443	1,660	0	1,880	0	0.00%	
42.999.9154	Champlin Grant	16,735	28,000	0	0	5,445	-100.00%	
42.999.9201	General Fund	571,563	538,033	546,569	546,569	0	0.00%	
	Total Revenues	714,854	697,580	658,489	677,623	5,330	0.79%	
EXPENDITURES								
42.856.0101	Full-Time Wages	184,362	170,733	175,855	175,706	181,145	5,439	3.10%
42.856.0102	Part-Time Wages	125,134	169,098	136,556	159,700	163,692	3,992	2.50%
42.856.0104	Over-Time Wages	7,283	3,042	7,745	7,745	8,800	1,055	13.62%
42.856.0105	Longevity	0	0	0	0	0	0	0.00%
42.856.0106	Buy-Back Leave &	21,260	24,855	28,800	23,793	25,978	2,185	9.18%
42.856.0110	Pension Contributions	23,371	26,063	28,137	28,113	28,983	870	3.10%
42.856.0111	FICA Social Security	19,901	22,297	21,635	22,751	25,333	2,583	11.35%
42.856.0112	FICA Medicare	4,369	5,215	5,060	5,321	5,925	604	11.35%
42.856.0113	Unemployment	11,484	0	0	0	0	0	0.00%
42.856.0115	Other Post Employment	0	8,537	10,551	10,542	10,869	326	3.10%
42.856.0122	Dental Insurance	3,065	3,028	3,529	3,529	3,529	0	0.00%
42.856.0123	Health Insurance	49,545	42,525	60,607	43,070	56,212	13,142	30.51%
42.856.0124	Life Insurance	736	640	788	924	924	0	0.00%
42.856.0125	Workers' Compensation	2,365	1,723	3,019	1,626	1,626	0	0.00%
	Personal Services	452,875	477,756	482,282	482,820	513,016	30,196	6.25%
42.856.0201	Professional Services	7,595	10,580	2,900	3,865	4,500	635	16.43%
42.856.0205	Purchased Water	350	262	687	500	500	0	0.00%
42.856.0208	Sewage Treatment/Use	562	397	1,225	450	450	0	0.00%
42.856.0209	Rentals & Leases	3,041	3,373	3,618	3,618	2,650	968	-26.76%
42.856.0215	Fire Protection	297	476	450	450	450	0	0.00%
42.856.0217	Telephone	2,993	2,997	2,350	2,350	2,350	0	0.00%
42.856.0218	Electricity	11,749	13,161	11,878	11,878	12,464	586	4.93%
42.856.0220	General Insurance	1,861	1,991	1,835	2,421	2,421	0	0.00%
42.856.0311	Licenses & Dues	2,620	3,067	3,750	3,600	3,600	0	0.00%
42.856.0312	Publications &	7,618	6,579	5,750	5,500	5,500	0	0.00%
42.856.0315	Professional	440	195	0	0	0	0	0.00%
42.856.0406	Operating Supplies	15,176	14,817	11,000	11,000	12,236	1,236	11.24%
42.856.0407	Heating Fuel	5,412	4,830	7,030	5,700	5,775	75	1.32%
42.856.0506	Equipment Maintenance	4,460	1,778	5,000	5,000	5,000	0	0.00%
42.856.0507	Buildings Maintenance &	6,803	12,701	10,000	10,000	10,000	0	0.00%
42.856.0511	CLAN Operations	25,492	26,120	27,194	27,200	27,200	0	0.00%
42.856.0516	Champlin Grant	10,779	44,876	0	5,445	0	5,445	-100.00%
42.856.0606	Books, Tapes, Videos	88,341	66,420	77,220	77,220	70,841	6,379	-8.26%
	Operating Expenses	195,589	214,620	171,887	176,197	165,937	10,260	-5.82%
42.856.0609	Equipment	6,848	-3,231	4,320	4,320	4,000	320	-7.41%
42.856.0610	Computer Equipment	0	0	0	0	0	0	100.00%
	Equipment	6,848	-3,231	4,320	4,320	4,000	320	-7.41%
	TOTAL LIBRARY FUND	655,312	689,145	658,489	663,337	682,953	19,616	2.96%
	Surplus/(Deficit)	59,542	8,435	0	14,286	0		
	Fund Balance	200,111	218,346		232,632	221,857		

	FY 11-12	FY12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	TOTAL
MAJOR MAINTENANCE AND NON-CAPITALIZATION FUND							
19.999.9000	Appropriated reserve	1,766,312	0	0	0	0	0
19.999.9000	Other Sources	0	0	0	0	0	0
19.999.9000	Grants -The Towers	25,000	25,000	25,000	25,000	25,000	150,000
19.999.9000	Transfer-Library Projects	0	250,000	200,000	0	0	450,000
19.999.9000	Transfer-Veh Maint Proj	0	20,000	20,000	20,000	20,000	100,000
19.999.9000	General Fund	568,960	1,991,350	5,732,000	5,375,000	477,000	14,536,310
	TOTAL REVENUES-	2,360,272	2,286,350	5,977,000	5,420,000	522,000	15,236,310
INFORMATION TECHNOLOGY							
19.210.7010	New Equipment	20,059	0	0	0	0	20,059
19.210.7011	Voice Over IP System	20,000	20,000	20,000	20,000	20,000	100,000
19.210.7069	Sever Repl Program	45,685	10,000	10,000	10,000	10,000	95,685
	Software Systems	78,078	0	0	0	50,000	128,078
	Fiber Optic Cable-Maint	13,000	10,000	10,000	10,000	10,000	53,000
	Police Software/Hardware	21,733	10,000	8,000	0	0	39,733
	TOTAL	198,555	50,000	48,000	40,000	40,000	436,555
TAX ASSESSING							
19.340.7620	Town-wide Revaluation	45,771	0	0	0	0	45,771
19.340.7621	Prop Records Archival	9,800	0	0	0	0	9,800
19.340.7622	Statistical Revaluation	5,000	0	0	0	0	5,000
	TOTAL	60,571	0	0	0	0	60,571
POLICE DEPARTMENT							
19.511.7025	Body Armor	25,000	0	0	0	0	25,000
19.521.7026	Building Rehabilitation	50,000	0	0	0	0	50,000
19.511.7071	Portable Radios-Replace	17,200	10,000	5,000	5,000	0	37,200
19.511.7076	Impvmnts Evidence Rm	0	15,000	15,000	0	0	30,000
19.511.7079	Firearms Upgrade	50,000	0	0	0	0	50,000
19.511.7511	Radar Units	5,000	0	0	0	0	5,000
	TOTAL	147,200	25,000	20,000	5,000	0	197,200
FIRE DEPARTMENT							
19.521.7011	Carpet Removal & Tile	6,000	0	0	0	0	6,000
19.521.7012	Thermal Image Camera	0	8,000	0	0	0	8,000
19.521.7025	Building Rehabilitation	50,000	0	0	0	0	50,000
19.521.7142	Fire Equipment	59,278	5,000	5,000	0	0	69,278
19.521.7144	Fire Alarm	10,000	0	0	0	0	10,000
19.521.7143	Bucket Truck Repairs	10,000	0	0	0	0	10,000
19.521.7144	Chest Compression Syst	8,100	8,100	0	0	0	16,200
19.521.7145	CPAP Program	1,250	1,250	0	0	0	2,500
19.521.7146	Air Packs-Bottle Repl	0	0	6,000	6,000	7,000	26,000
	TOTAL	144,628	22,350	11,000	6,000	7,000	197,978
COMMUNITY DEVELOPMENT							
19.610.7072	GIS Mapping System	100,000	44,000	24,000	4,000	0	172,000
19.610.7073	Comprehensive Plan	95,079	0	0	0	0	95,079
19.610.7074	Boon Street Renovations	40,000	10,000	20,000	0	0	70,000
	TOTAL	235,079	54,000	44,000	4,000	0	337,079
PUBLIC WORKS - FACILITY MAINTENANCE							
19.720.7000	Westmoreland Maint Facil	66,055	10,000	10,000	10,000	10,000	116,055
19.710.7009	Parking Facil Impvmnts	38,262	10,000	10,000	10,000	10,000	88,262
19.710.7011	Town Hall Renovations	250,000	50,000	50,000	50,000	50,000	500,000
19.720.7012	Town Hall HVAC	0	0	0	0	0	0
19.710.7015	The Towers Restoration	71,285	100,000	100,000	100,000	50,000 TBD	421,285
19.710.7245	Comfort Station Ren/Repr	28,341	10,000	10,000	10,000	0	58,341
	TOTAL	453,943	180,000	180,000	180,000	120,000	1,183,943

	FY 11-12	FY12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	TOTAL	
PUBLIC WORKS - HIGHWAY MAINTENANCE								
19.730.7001	East Look Storm Drain Re	50,000	100,000	100,000	0	0	0	250,000
19.730.7002	Pavement Program	675,000	1,000,000	5,000,000	5,000,000	TBD	TBD	11,675,000
19.730.7680	Storm Drainage Repair	21,837	0	0	0	0	0	21,837
	TOTAL	725,000	1,100,000	5,100,000	5,000,000	0	0	11,925,000
PARKS MAINTENANCE & IMPROVEMENTS								
Sprague Park								
19.810.7014	Park Rehabilitation	0	85,000	0	0	0	0	85,000
19.810.7025	Irrigation System	10,000	0	0	0	0	0	10,000
19.810.7041	Lighting Replace & Repair	0	120,000	0	0	0	0	120,000
19.810.7045	Fence Install & Replace	10,000	0	0	0	0	0	10,000
19.810.7220	Walkway Improvements	0	0	0	0	0	10,000	10,000
19.810.7241	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	Spectator Bleacher Install	0	15,000	0	0	0	0	15,000
	TOTAL	21,000	221,000	1,000	1,000	1,000	11,000	256,000
George C. Park - Park								
19.810.7243	Park Rehabilitation	50,000	0	0	0	0	0	50,000
	Fence Install & Replace	0	0	5,000	0	0	0	5,000
	Court Resurfacing	0	0	75,000	0	0	0	75,000
	Walkway Improvements	0	0	0	5,000	0	0	5,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	Spectator Bleacher Install	0	0	0	5,000	0	0	5,000
	TOTAL	51,000	1,000	81,000	11,000	1,000	1,000	146,000
Christafaro Park								
19.810.7014	Park Rehabilitation	0	0	115,000	0	0	0	115,000
19.810.7025	Irrigation System	0	0	25,000	0	0	0	25,000
19.810.7041	Lighting Replace & Repair	0	0	0	0	120,000	0	120,000
19.810.7045	Fence Install & Replace	0	0	0	0	0	15,000	15,000
19.810.7220	Walkway Improvements	0	0	0	0	0	90,000	90,000
19.810.7241	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	Spectator Bleacher Install	0	0	5,000	0	0	0	5,000
	TOTAL	1,000	1,000	146,000	1,000	121,000	106,000	376,000
Eastwood Look Park								
19.810.7243	Park Rehabilitation	0	0	0	85,000	0	0	85,000
	Court Resurfacing	0	0	0	0	55,000	0	55,000
	Walkway Improvements	0	15,000	0	0	0	0	15,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	TOTAL	1,000	16,000	1,000	86,000	56,000	1,000	161,000
Pettaquamscutt Park								
19.810.7243	Park Rehabilitation	0	0	0	0	50,000	0	50,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	TOTAL	1,000	1,000	1,000	1,000	51,000	1,000	56,000
Boon Street Park								
19.810.7243	Park Rehabilitation	0	0	0	0	0	50,000	50,000
	Fencing Install & Replace	0	5,000	0	0	0	0	5,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	Spectator Bleacher Install	0	0	0	0	5,000	0	5,000
	TOTAL	1,000	6,000	1,000	1,000	6,000	51,000	66,000
The Camp								
19.810.7243	Irrigation System	0	0	0	0	25,000	0	25,000
	Lighting Replace & Repair	0	0	50,000	0	0	0	50,000
	Fence Install & Replace	0	0	0	5,000	0	0	5,000
	Court Resurfacing	0	90,000	0	0	0	0	90,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	Sound System @ Pool	0	0	12,000	0	0	0	12,000
	Study-Gym/Fitness Cent	0	50,000	0	0	0	0	50,000
	TOTAL	1,000	141,000	63,000	6,000	26,000	1,000	238,000

	FY 11-12	FY12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	TOTAL	
Mettatuxet Park								
19.810.7243	Fence Install & Replace	0	0	0	0	10,000	0	10,000
	Walkway Improvements	0	0	0	0	5,000	0	5,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	TOTAL	1,000	1,000	1,000	1,000	16,000	1,000	21,000
Veteran's Park								
19.810.7245	Walkway Improvements	0	0	5,000	0	0	0	5,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	TOTAL	1,000	1,000	6,000	1,000	1,000	1,000	11,000
Canonchet Farm								
19.810.7246	Landscaping & Trees	10,000	20,000	20,000	20,000	20,000	20,000	110,000
Bridgepoint Commons								
19.810.7247	Stone Wall Restoration	10,000	10,000	0	0	0	0	20,000
	Parking & Site Develop	0	0	20,000	0	0	0	20,000
	TOTAL	10,000	10,000	20,000	0	0	0	40,000
Community Center								
19.810.7248	Fitness Equipment	15,000	0	0	0	0	0	15,000
	Roof Repair	0	55,000	0	0	0	0	55,000
	Tables & Chairs	0	10,000	0	0	0	0	10,000
	Landscaping & Trees	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	Facility Improvements	50,000	0	0	0	0	0	50,000
	Lighting - Main Room	0	0	12,000	0	0	0	12,000
	Upgrades-Lower Meet	0	0	0	20,000	0	0	20,000
	Restroom Upgrades	0	0	0	0	20,000	0	20,000
	Enclose Outdoor Pavilion	0	0	0	0	0	60,000	60,000
	TOTAL	66,000	66,000	13,000	21,000	21,000	61,000	248,000
New & Replace Equip								
19.810.7250	AED Batteries & Leads	15,000	0	0	15,000	0	0	30,000
	Mowing Equipment	63,000	0	0	0	0	0	63,000
	Vehicles/Equipment	48,350	0	0	0	0	0	48,350
	Basketball Backboards	0	0	0	0	15,000	0	15,000
	Ballfield Fence-Safety	0	0	0	0	0	25,000	25,000
	TOTAL	126,350	0	0	15,000	15,000	25,000	181,350
Skateboard Park								
19.810.7260	Needs Assessment	10,000	0	0	0	0	0	10,000
	Equipment & Constructn	0	100,000	0	0	0	0	100,000
	TOTAL	10,000	100,000	0	0	0	0	110,000
TOTAL PARKS & REC								
		301,350	585,000	354,000	165,000	335,000	280,000	2,020,350
VEHICLE MAINTENANCE FUND - 02								
19-002.7250	Facility Expenses	35,946	20,000	20,000	20,000	20,000	20,000	135,946
THE LIBRARY - FUND 42								
19.042.7100	Office Equipment	8,000	0	0	0	0	0	8,000
	Facility Expenses	50,000	250,000	200,000	0	0	0	500,000
	TOTAL	58,000	250,000	200,000	0	0	0	508,000
TOTAL MAINT/ NON-CAP		2,360,272	2,286,350	5,977,000	5,420,000	522,000	437,000	16,942,051

		ACTUAL	ACTUAL	BUDGET	YR END	ADOPTED	CHANGE	%
WATER FUND - 30		FY 08-09	FY 09-10	2010-11	PROJCTD	2011-12	FY 11-12	CHANGE
REVENUES								
30.999.9000	Appropriated Reserve	26,023	0	1,122,500	1,122,500	1,337,378	214,878	19.14%
30.999.9001	Current Year Receipts	1,114,802	1,141,638	1,068,790	1,100,577	1,540,810	440,233	40.00%
30.999.9003	Interest Delinquent Payme	11,938	20,393	20,000	20,000	20,000	0	0.00%
30.999.9033	Interest on Investments	70,494	61,363	80,000	80,000	80,000	0	0.00%
30.999.9050	Miscellaneous Receipts	78,257	142,293	20,000	41,500	21,130	20,370	-49.08%
30.999.9400	Hydrants	48,035	54,389	80,000	51,000	51,000	0	0.00%
30.999.9401	Repairs / New Service Cha	9,386	10,981	35,000	10,500	10,500	0	0.00%
TOTAL WATER FUND		1,358,935	1,431,057	2,426,290	2,426,077	3,060,818	634,741	26.16%
EXPENDITURES								
30.740.0101	Full-Time Wages	250,011	257,680	284,501	260,132	299,865	39,733	15.27%
30.740.0102	Part-Time Wages	10,190	11,019	14,378	14,378	14,378	0	0.00%
30.740.0104	Over-Time Wages	15,024	18,132	12,213	12,213	15,047	2,834	23.20%
30.740.0105	Longevity	5,740	5,582	7,312	7,312	7,475	163	2.23%
30.740.0106	Buy-Back Leave &	23,187	17,723	15,958	15,958	14,119	1,839	-11.52%
30.740.0109	Shift Differential &	15,153	15,304	16,893	16,488	16,900	412	2.50%
30.740.0110	Pension Contributions	31,345	35,746	49,393	42,791	49,174	6,383	14.92%
30.740.0111	FICA Social Security	22,048	19,658	21,877	20,242	22,803	2,561	12.65%
30.740.0112	FICA Medicare	4,141	4,597	5,116	4,734	5,333	599	12.65%
31.740.0113	Unemployment	0	5,771	0	0	0	0	0.00%
30.740.0117	Vehicle Allowance	0	0	1,600	0	1,600	1,600	0.00%
30.740.0115	Other Post Employment	0	12,884	17,070	15,608	17,992	2,384	15.27%
30.740.0122	Dental Insurance	2,615	3,358	3,482	4,500	3,530	970	-21.56%
30.740.0123	Health Insurance	40,769	51,127	50,782	62,680	54,636	8,044	-12.83%
30.740.0124	Life Insurance	1,139	1,152	1,206	1,388	1,388	0	0.00%
30.740.0125	Workers' Compensation	16,628	12,115	19,118	11,433	11,433	0	0.00%
	Personal Services	437,990	471,848	520,899	489,857	535,673	45,816	9.35%
30.740.0201	Professional Services	12,730	15,934	24,000	21,900	36,900	15,000	68.49%
30.740.0205	Purchased Water	391,273	452,600	368,231	478,800	529,650	50,850	10.62%
30.740.0206	Solid Waste Disposal	0	0	300	300	300	0	0.00%
30.740.0208	Sewage Treatment/Use	345	345	345	345	345	0	0.00%
30.740.0209	Rentals & Leases	0	0	200	0	0	0	0.00%
30.740.0215	Fire Protection	823	279	1,125	1,100	1,100	0	0.00%
30.740.0217	Telephone	8,162	8,498	7,900	7,900	8,477	577	7.30%
30.740.0218	Electricity	8,568	8,540	8,900	8,540	8,540	0	0.00%
30.740.0220	General Insurance	14,914	15,959	16,173	19,406	21,347	1,941	10.00%
30.740.0221	Vehicle Insurance	8,577	8,584	9,598	4,040	4,040	0	0.00%
30.740.0230	Service/Main Repairs	70,231	29,586	51,000	51,000	51,000	0	0.00%
30.740.0240	Administrative Expense	112,262	118,691	135,038	135,038	135,038	0	0.00%
30.740.0241	Payment- Lieu Of Taxes	20,320	24,326	28,461	28,461	29,600	1,139	4.00%
30.740.0302	Postage & Mailing	6,474	8,273	7,800	7,800	7,800	0	0.00%
30.740.0303	Printing & Binding	140	0	500	130	130	0	0.00%
30.740.0304	Copier	108	538	650	650	650	0	0.00%
30.740.0305	Office Supplies	67	140	600	500	500	0	0.00%
30.740.0308	Advertising & Promotions	58	53	200	200	200	0	0.00%
30.740.0310	Meeting Expense	0	0	200	200	200	0	0.00%
30.740.0311	Licenses & Dues	1,033	1,099	1,033	1,033	2,163	1,130	109.39%
30.740.0315	Professional	195	400	2,260	2,260	2,260	0	0.00%
30.740.0401	Gasoline & Lubricants	8,881	11,011	9,000	9,000	10,300	1,300	14.44%
30.740.0402	Chemicals & Gases	187	5,086	5,000	5,000	6,000	1,000	20.00%
30.740.0405	Uniforms	1,455	1,338	2,000	1,500	1,500	0	0.00%
30.740.0406	Operating Supplies	4,220	3,390	6,000	3,648	3,648	0	0.00%
30.740.0407	Heating Fuel	4,379	3,824	4,500	4,234	4,234	0	0.00%
30.740.0504	Vehicle Maintenance &	10,201	17,341	5,000	6,610	9,610	3,000	45.39%
30.740.0505	Office Equipment	6,978	6,355	8,100	8,100	8,100	0	0.00%
30.740.0506	Equipment Maintenance	4,162	2,966	6,000	4,176	4,176	0	0.00%
30.740.0507	Buildings Maintenance &	873	2,433	2,000	1,775	1,775	0	0.00%
	Total Operating	697,616	747,589	712,114	813,646	889,583	75,937	289.64%
30.740.0604	PC Software & Programs	0	0	0	0	0	0	0.00%
30.740.0607	Office Equipment	0	4,165	1,500	1,500	1,500	0	0.00%

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
WATER FUND (CONT)						0	
30.740.0609 Equipment	0	5,811	0	6,834	3,031	3,803	-55.65%
30.740.0611 Depreciation	407,198	427,893	0	0	400,000	400,000	100.00%
Total Capital Expense	407,198	437,869	1,500	8,334	404,531	396,197	4753.98%
30.741.0608 Vehicles	0	0	0	0	30,000	30,000	100.00%
Total Capital Imp Prgram	0	0	0	0	30,000	30,000	100.00%
30.742.0609 Equipment	1,715	0	0	5,510	0	5,510	-100.00%
30.742.0614 New Services	4,107	16,614	20,000	16,500	23,500	7,000	42.42%
30.742.0626 North End Improvements	4,254	7,527	0	0	0	0	0.00%
30.742.0651 Main Replacement	0	0	20,000	55,055	20,000	35,055	-63.67%
30.742.0652 Kinney Tank Painting	0	0	600,000	15,000	585,000	570,000	3800.00%
30.742.0653 North End Tank Painting	0	0	360,000	15,000	345,000	330,000	2200.00%
30.742.1654 Water Meter Replacemnt	10,793	0	15,000	10,000	20,000	10,000	100.00%
30.742.1655 Hydrants New/Replace	4,531	0	7,500	0	15,000	15,000	100.00%
30.742.1666 General Systems	116,907	5,000	100,000	75,000	125,000	50,000	100.00%
30.742.0757 Tanks-Clean &	8,950	0	0	0	3,500	3,500	0.00%
Maintenance & Non-Cap	151,257	29,141	1,122,500	192,065	1,137,000	944,935	491.99%
30.910.6119 Water Refunding [2004]	55,000	50,000	55,000	55,000	55,000	0	0.00%
30.915.0602 Pt. Judith [1981]	2,810	2,951	3,097	3,097	0	3,097	-100.00%
30.920.6119 Water Refunding [2004]	13,831	12,800	11,025	11,025	9,031	1,994	-18.09%
30.925.0602 Pt. Judith [1981]	432	302	155	155	0	155	-100.00%
Total Debt Service	72,073	66,053	69,277	69,277	64,031	-5,246	-218.09%
TOTAL WATER FUND	1,766,134	1,752,500	2,426,290	1,573,179	3,060,818	1,487,639	94.56%
Surplus/(Deficit)	-388,302	-321,443	0	852,898	0		
Unrestricted Net Assets	2,312,392	1,990,949		2,843,847	1,506,469		

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
WASTEWATER FUND							
REVENUES							
32.999.9000 Appropriated Reserve	0	0	855,570	855,570	1,666,388	810,818	94.77%
32.999.9001 Current Year Receipts	2,975,099	3,012,795	2,465,676	2,944,615	2,969,619	25,004	0.85%
32.999.9003 Interest Delinquent	50,931	57,638	24,000	53,000	53,000	0	0.00%
32.999.9033 Interest on Investments	209,225	187,880	120,000	120,000	120,000	0	0.00%
32.999.9042 Pretreatment Revenue	39,460	33,160	38,400	39,000	39,000	0	0.00%
32.999.9050 Miscellaneous Receipts	3,621	3,501	7,200	3,600	3,600	0	0.00%
32.999.9402 Sewer Permits	525	200	2,400	2,400	2,400	0	0.00%
32.999.9410 Lot Development Fee	3,690	499	14,400	14,400	14,400	0	0.00%
32.999.9411 Lot Development Fee	173,789	54,178	115,200	115,200	115,200	0	0.00%
32.999.9413 North End Assessment	680,968	797,824	672,000	672,000	672,000	0	0.00%
32.999.9414 Assessment Interest &	208,459	105,760	240,000	124,800	124,800	0	0.00%
32.999.9416 Sewer Inflow-Infiltration	5,328	4,075	0	0	0	0	0.00%
TOTAL REVENUES	4,351,095	4,257,510	4,554,846	4,944,585	5,780,407	835,822	16.90%

EXPENDITURES							
32.750.0101 Full-Time Wages	370,574	492,593	479,569	472,058	505,353	33,295	7.05%
32.750.0104 Over-Time Wages	22,248	22,851	28,346	26,750	26,750	0	0.00%
32.750.0105 Longevity	19,732	17,083	19,344	20,070	21,284	1,214	6.05%
32.750.0106 Buy-Back Leave &	43,452	28,587	35,098	30,366	27,632	2,734	-9.00%
32.750.0107 Shift Differential &	15,126	15,313	17,059	16,410	16,410	0	0.00%
32.750.0110 Pension Contributions	52,129	69,156	82,556	78,740	85,278	6,537	8.30%
32.750.0111 FICA Social Security	33,539	36,194	36,023	35,071	42,328	7,257	20.69%
32.750.0112 FICA Medicare	6,779	7,465	8,425	8,202	9,899	1,697	20.69%
32.750.0117 Vehicle Allowance	0	5,771	1,600	1,600	1,600	0	0.00%
32.750.0119 Other Post Employment	0	21,836	28,774	28,323	30,321	1,998	7.05%
32.750.0122 Dental Insurance	6,070	6,803	6,550	6,550	6,550	0	0.00%
32.750.0123 Health Insurance	90,836	88,729	91,199	93,035	99,687	6,652	7.15%
32.750.0124 Life Insurance	1,804	1,890	2,038	2,320	2,320	0	0.00%
32.750.0125 Workers' Compensation	31,231	22,755	35,910	21,474	21,474	0	0.00%
Personal Services	693,520	837,026	872,491	840,969	896,886	55,916	6.65%

		ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
WASTEWATER (CONT)								
32.750.0201	Professional Services	16,165	19,337	25,000	25,000	75,000	50,000	200.00%
32.750.0205	Purchased Water	3,541	2,971	2,500	2,500	2,971	471	18.84%
32.750.0206	Solid Waste Disposal	39,788	50,700	70,000	60,000	60,000	0	0.00%
32.750.0208	Sewage Treatment/Use	867,458	883,247	844,209	903,445	831,440	72,005	-7.97%
32.750.0209	Rentals & Leases	0	0	250	250	100	150	-60.00%
32.750.0215	Fire Protection	1,493	2,305	2,835	2,835	2,835	0	0.00%
32.750.0217	Telephone	4,841	5,153	3,450	4,695	5,153	458	9.76%
32.750.0218	Electricity	180,002	209,926	142,000	184,895	172,721	12,174	-6.58%
32.750.0220	General Insurance	15,294	16,366	16,580	19,900	19,900	0	0.00%
32.750.0221	Vehicle Insurance	8,577	8,584	7,676	7,676	7,676	0	0.00%
32.750.0226	Self-Insured Claims	0	0	10,000	0	10,000	10,000	100.00%
32.750.0230	Service/Main Repairs	2,299	19,327	15,000	15,000	15,000	0	0.00%
32.750.0240	Administrative Expense	429,975	417,797	415,592	415,592	415,592	0	0.00%
32.750.0241	Payment In Lieu Of Taxes	108,566	108,334	128,354	128,354	128,354	0	0.00%
32.750.0302	Postage & Mailing	6,529	7,062	6,800	6,800	7,062	262	3.85%
32.750.0303	Printing & Binding	310	173	180	173	173	0	0.00%
32.750.0304	Copier	526	692	300	800	800	0	0.00%
32.750.0305	Office Supplies	679	396	600	800	800	0	0.00%
32.750.0308	Advertising & Promotions	21	59	2,500	50	50	0	0.00%
32.750.0310	Meeting Expense	30	0	275	125	125	0	0.00%
32.750.0311	Licenses & Dues	682	748	980	741	741	0	0.00%
32.750.0312	Publications &	132	0	150	59	91	32	54.24%
32.750.0315	Professional	3,444	2,603	1,000	1,000	3,000	2,000	200.00%
32.750.0401	Gasoline & Lubricants	6,879	8,187	8,600	8,600	8,600	0	0.00%
32.750.0402	Chemicals & Gases	49,650	58,153	90,000	64,291	64,291	0	0.00%
32.750.0405	Uniforms	810	886	1,500	1,500	1,042	458	-30.53%
32.750.0406	Operating Supplies	11,730	19,820	14,000	14,000	14,000	0	0.00%
32.750.0407	Heating Fuel	17,597	10,553	18,500	16,000	16,000	0	0.00%
32.750.0411	Building Supplies	0	250	200	200	200	0	0.00%
32.750.0501	Small Tools	325	0	750	750	750	0	0.00%
32.750.0504	Vehicle Maint & Repairs	8,105	11,848	2,500	2,500	8,421	5,921	236.84%
32.750.0505	Office Equipment	342	1,207	500	500	500	0	0.00%
32.750.0506	Equipment Maintenance	17,793	21,359	37,800	37,800	28,975	8,825	-23.35%
32.750.0507	Buildings Maintenance &	3,117	751	4,500	4,500	2,337	2,163	-48.07%
32.750.0508	Grounds Maintenance	480	651	500	1,065	1,065	0	0.00%
32.750.0604	PC Software & Programs	598	99	1,000	1,000	2,200	1,200	120.00%
	Operating Expenses	1,807,778	1,889,544	1,876,581	1,933,396	1,907,965	-25,431	-1.32%
32.750.1604	Office Equipment	250	294	1,200	2,587	2,500	87	-3.36%
32.750.0609	Equipment	4,165	4,533	7,000	7,000	5,015	1,985	-28.36%
32.750.0611	Depreciation	0	0	0	0	400,000	400,000	100.00%
	Capital Expenses	4,415	4,827	8,200	9,587	407,515	397,928	4150.70%
	TOTAL OPERATIONS	2,505,713	2,731,397	2,757,272	2,783,952	3,212,366	428,413	15.39%
32.751.0608	Vehicles	0	0	40,000	0	40,000	40,000	100.00%
	TOTAL CAPITAL	0	0	40,000	0	40,000	40,000	100.00%
32.752.0609	Equipment	23,911	167	13,900	13,900	0	13,900	-100.00%
32.752.0610	Other Improvements	19,801	0	0	16,388	0	16,388	-100.00%
32.752.0611	Scarborough Plant	37,433	46,435	450,000	769,098	100,000	669,098	-87.00%
32.752.0628	Remote Pumping Stations	3,502	23,021	175,000	175,000	1,320,000	1,145,000	654.29%
32.752.0699	Regional Wastewater	1,714	-33,887	76,670	76,670	48,697	27,973	-36.48%
32.752.0704	General Systems	3,200	5,636	100,000	60,000	140,000	80,000	133.33%
	Maintenance/Non-Capital	89,561	41,372	815,570	1,111,056	1,608,697	497,641	44.79%
32.910.6115	SRFL Sewer Projects	209,457	209,351	209,457	209,351	209,351	0	0.00%
32.910.6116	SRFL Sewer Projects	105,000	105,000	105,000	105,000	105,000	0	0.00%
32.910.6117	SRFL Sewer Projects	166,927	171,106	175,389	175,389	175,389	0	0.00%
32.910.6122	SRFL Sewer Projects	36,990	38,008	39,053	39,053	40,127	1,074	2.75%
39.910.6125	Wastewater (2002)	277,155	223,777	0	0	0	0	0.00%
32.910.6127	Briggs Farm Sewer	187,000	189,000	192,000	192,000	192,000	0	0.00%
32.910.6128	Sewer [2004 Refunding]	66,218	63,765	61,313	61,313	58,861	2,452	-4.00%
	TOTAL PRINCIPAL	1,048,747	1,000,007	782,212	782,106	780,728	-1,378	-0.18%

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
WASTEWATER (CONT)							
32.920.6615	2004 Refunding Bonds	31,792	26,684	26,996	26,996	19,863	7,133 -26.42%
32.920.6118	SRFL Sewer Projects	20,075	17,544	13,985	13,985	10,877	3,108 -22.22%
32.920.6120	SRFL Sewer Projects	65,013	61,586	56,389	56,389	51,055	5,334 -9.46%
32.920.6122	SRFL Sewer Projects	15,826	15,002	13,750	13,750	12,464	1,286 -9.35%
32.920.6125	Wastewater [2002	10,763	4,476	45,392	60,868	43,253	17,615 -28.94%
32.920.6127	Briggs Farm Sewer	56,856	62,494	3,280	3,280	1,104	2,176 -66.34%
32.920.6128	Sewer [2004 Refunding]	6,862	5,489	0	0	0	0 0.00%

TOTAL INTEREST	207,187	193,275	159,792	175,268	138,616	36,652	-20.91%
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TOTAL WASTEWATER	3,851,208	3,966,051	4,554,846	4,852,382	5,780,407	928,024	19.13%
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Surplus/(Deficit)	499,887	291,459	0	92,203	0		
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Unrestricted Net Assets	6,084,397	6,539,280		6,631,483	4,965,095		
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	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
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BEACH ENTERPRISE FUND

34.999.9001	Approp Unrestrict Resrve	0	0	0	688,875	1,248,190	559,315	81.19%
34.999.9033	Interest on Investments	45,969	47,831	17,640	26,640	26,640	0	0.00%
34.999.9050	Miscellaneous Receipts	4,893	8,646	27,768	7,100	7,100	0	0.00%
34.999.9106	Concerts	15,785	6,259	17,640	10,000	11,000	1,000	10.00%
34.999.9501	Resident Passes/Adult	61,100	80,040	66,150	58,200	88,200	30,000	51.55%
34.999.9503	Parking/Seasonal	96,840	121,805	101,430	113,400	135,500	22,100	19.49%
34.999.9504	Parking/Daily	185,999	224,473	123,480	212,674	273,500	60,826	28.60%
34.999.9506	Daily Admissions	391,079	517,406	383,707	514,760	543,200	28,440	5.52%
34.999.9507	Concession	35,250	71,000	37,926	52,000	52,000	0	0.00%
34.999.9508	Resident Passes/Youth	7,570	11,120	11,466	8,000	8,850	850	10.63%
34.999.9509	North Beach Cabanas	144,465	141,060	119,070	142,200	146,900	4,700	3.31%
34.999.9510	North Beach Pavilion	158,382	167,910	132,300	175,500	183,000	7,500	4.27%
34.999.9511	Canonchet Club House	65,458	60,922	57,330	57,330	69,500	12,170	21.23%
34.999.9517	Nonresident Passes/Adult	95,260	122,860	79,544	120,000	133,500	136,200	113.50%
34.999.9518	Nonresident - Youth	22,220	32,010	26,460	29,100	29,100	0	0.00%
34.999.9520	Senior Citizens/Seasonal	1,700	400	7,497	0	0	0	0.00%
34.999.9521	Sr Nonresident/Seasonal	7,800	9,150	17,640	9,240	10,594	1,354	14.65%
01.999.9522	South Pavilion Seasonal	69,916	78,190	44,100	76,300	85,200	8,900	11.66%
34.999.9525	Cabana Parking	100	60	0	0	0	0	0.00%
34.999.9525	North Pavilion Parking	12,960	13,150	8,820	8,820	13,500	4,680	53.06%
34.999.9527	South Pavilion Parking	9,810	10,810	7,938	7,938	13,200	5,262	66.29%
34.999.9801	Beach Tent Rental	7,422	17,535	17,640	17,640	18,500	860	4.88%

TOTAL BEACH FUND	1,439,978	1,742,637	1,305,546	2,335,717	3,097,174	884,157	37.85%
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EXPENDITURES

34.840.0101	Full-Time Wages	0	55,000	54,089	55,172	117,206	62,034	112.44%
34.840.0103	Seasonal Wages	498,940	575,790	432,000	579,350	575,000	4,350	-0.75%
34.840.0104	Over-Time Wages	17,624	1,477	0	623	2,000	1,377	221.03%
34.840.0106	Buy-Back Leave &	0	0	3,537	3,909	3,909	0	0.00%
34.810.0108	Beach & Parking Patrol	0	0	0	41,950	42,000	50	0.12%
34.840.0110	Pension Contributions	0	0	8,654	8,828	18,753	9,925	112.44%
34.840.0111	FICA Social Security	31,951	33,859	30,357	42,222	45,887	3,665	8.68%
34.840.0112	FICA Medicare	7,344	7,919	7,100	9,875	10,732	857	8.68%
34.840.0113	Unemployment	564	2,657	10,000	0	0	0	0.00%
34.840.0115	Other Post Employment	0	2,750	2,764	3,310	7,032	3,722	112.44%
34.840.0122	Dental Insurance	0	0	522	522	522	0	0.00%
34.840.0123	Health Insurance	0	0	7,074	2,455	2,580	125	5.09%
34.840.0124	Life Insurance	0	0	128	231	462	231	100.00%
34.840.0125	Workers' Compensation	38,130	27,780	43,839	26,216	26,216	0	0.00%
34.840.0191	Workshop Employee	400	2,023	400	400	400	0	0.00%
Personal Services	594,953	709,255	600,464	775,063	852,699	77,636	10.02%	

		ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
BEACH (CONTINUED)								
34.840.0201	Professional Services	3,393	5,924	4,000	5,500	5,500	0	0.00%
34.940.0205	Purchased Water	2,523	3,396	3,500	3,500	3,500	0	0.00%
34.840.0206	Solid Waste Disposal	15,790	15,860	16,500	16,542	16,542	0	0.00%
34.840.0207	Contracted Grounds	30,000	30,600	31,250	31,250	30,600	650	-2.08%
34.840.0208	Sewage Treatment/Use	3,329	5,683	3,500	5,844	5,844	0	0.00%
34.840.0209	Rentals & Leases	3,805	3,300	3,800	3,800	3,800	0	0.00%
34.840.0215	Fire Protection	1,647	1,874	1,600	1,600	1,750	150	9.38%
34.840.0217	Telephone	6,319	7,018	5,000	6,540	6,540	0	0.00%
34.840.0218	Electricity	16,769	16,844	15,000	17,845	17,845	0	0.00%
34.840.0220	General Insurance	51,812	43,549	52,897	51,979	51,979	0	0.00%
34.840.0221	Vehicle Insurance	3,899	3,902	4,817	1,769	1,769	0	0.00%
34.840.0240	Administrative Expense	102,862	105,537	105,537	105,537	105,537	0	0.00%
34.840.0241	Payment In Lieu Of Taxes	143,896	159,956	159,956	187,118	187,118	0	0.00%
38.840.0302	Postage-Mailing Service	1,236	1,060	1,250	1,250	1,250	0	0.00%
38.840.0303	Printing & Binding	5,290	4,672	5,300	5,300	5,300	0	0.00%
34.840.0320	PC Software & Programs	0	0	250	250	1,125	875	350.00%
38.840.0304	Copier	191	238	500	500	500	0	0.00%
38.840.0305	Office Supplies	535	286	500	500	500	0	0.00%
38.840.0306	Advertising & Promotions	29	22	100	100	2,000	1,900	1900.00%
34.840.0311	Licenses & Dues	0	0	25	50	50	0	0.00%
34.840.0356	Concerts	26,679	26,246	26,500	29,018	29,119	101	0.35%
34.840.0366	Beach Tent Rental	11,285	12,607	10,000	12,767	13,000	233	1.83%
34.840.0401	Gasoline & Lubricants	1,011	1,255	1,000	1,000	1,000	0	0.00%
34.840.0404	Maintenance Supplies	2,444	6,577	4,000	4,000	4,000	0	0.00%
34.840.0405	Uniforms	1,648	4,183	2,750	2,750	2,750	0	0.00%
34.840.0406	Operating Supplies	9,732	7,766	10,000	10,000	10,000	0	0.00%
34.840.0407	Heating Fuel	598	486	500	500	500	0	0.00%
34.840.0411	Building Supplies	203	120	1,000	1,000	1,000	0	0.00%
34.840.0501	Small Tools	207	100	300	300	300	0	0.00%
34.840.0504	Vehicle Maintenance &	15,517	15,544	2,500	2,500	2,500	0	0.00%
34.940.0505	Office Equipment	0	0	250	250	1,250	1,000	400.00%
34.840.0506	Equipment Maintenance	1,550	4,918	5,000	5,000	30,000	25,000	500.00%
34.840.0507	Buildings Maintenance &	21,928	22,307	17,000	17,000	0	17,000	-100.00%
34.840.0508	Grounds Maintenance	3,007	3,016	5,000	5,000	0	5,000	-100.00%
	Operating Expenses	489,134	514,846	501,082	537,859	544,468	6,609	1.23%
34.840.0607	Office Equipment	0	0	1,000	1,000	8,000	7,000	700.00%
34.840.0609	Equipment	484	179	2,500	3,300	1,200	2,100	-63.64%
34.840.0610	Other Improvements	0	0	1,500	1,500	1,500	0	0.00%
	Equipment	484	179	5,000	5,800	10,700	4,900	84.48%
	TOTAL OPERATING	1,084,571	1,224,280	1,106,546	1,318,722	1,407,867	89,145	
34.841	Equipment	300	573	34,000	36,500	35,000	1,500	-4.11%
34.841.0610	Other Improvements	19,161	52,516	25,000	4,440	0	4,440	-100.00%
34.841	Facility Repair-Rehab	0	258,420	90,000	47,960	40,000	7,960	-16.60%
34.841.0611	North Pavilion-Asbestos	0	0	0	49,850	0	49,850	-100.00%
34.841.0614	North Pavilion Rehabil	0	0	0	218,430	1,524,307	1,305,877	597.85%
34.841.0626	South Pavilion Rehabil	0	0	0	153,980	0	153,980	-100.00%
34.841.0617	No Beach Clubhse Reprs	0	0	0	247,175	0	247,175	-100.00%
34.841.0615	Beach Sand Replishmnt	0	0	0	39,540	40,000	460	1.16%
34.841.0616	Beach Security Issues	0	0	0	90,000	0	90,000	-100.00%
34.841.7111	Parking Facilities	2,481	0	50,000	0	50,000	50,000	100.00%
	TOTAL MAINTENANCE	21,942	311,509	199,000	887,875	1,689,307	801,432	90.26%
34.910.6125	Beach [2002 Refunding]	134,055	108,237	0	0	0	0	0.00%
34.925.6125	Beach [2002 Refunding]	6,425	2,165	0	0	0	0	0.00%
	TOTAL DEBT SERVICE	140,480	110,402	0	0	0	0	0.00%
	TOTAL BEACH FUND	1,246,993	1,646,191	1,305,546	2,206,597	3,097,174	890,577	90.26%
	Surplus/(Deficit)	192,985	96,446	0	129,120	0		
	Unrestricted Net Assets	1,670,220	1,758,633		1,887,753	639,563		

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE	
KINNEY BUNGALOW - 43-864								
REVENUES								
43.999.9099	Chair Rental	19,035	19,035	0	16,721	17,500	779	4.66%
43.999.9021	Transfer-General Fund	0	0	0	66,000	85,000	19,000	28.79%
43.999.9833	Bungalow Events	0	0	0	2,190	2,190	0	0.00%
43.999.9793	Bungalow Rentals	55,650	55,650	0	62,601	63,000	399	0.64%
43.999.9809	Donations	0	0	0	0	0	0	0.00%
	Total Revenues	74,685	74,685	0	147,512	167,690	20,178	13.68%
EXPENDITURES								
43.864.0103	Seasonal Wages	44,389	44,389	0	45,000	46,500	1,500	3.33%
43.864.01111	FICA Medi-FICA	2,746	2,746	0	2,790	2,883	93	3.33%
43.864.00112	Medi-FICA	642	642	0	653	674	22	3.33%
43.864.01125	Worker's Compensation	122	122	0	115	127	12	10.00%
	Total Personal Services	47,899	47,899	0	48,558	50,184	1,626	3.35%
43.864.0205	Water	480	480	0	0	500	500	#DIV/0!
43.864.00215	Fire Protection	827	827	0	349	0	-349	-100.00%
43.864.00217	Telephone	1,647	1,647	0	2,257	1,490	-767	-34.00%
43.864.0218	Electricity	2,815	2,815	0	2,385	1,574	-811	-34.00%
43.864.0302	Postage/Mailing	247	247	0	47	50	3	6.38%
43.864.0303	Printing/Binding	843	843	0	264	275	11	4.17%
43.864.00305	Office Supplies	339	339	0	730	750	20	2.74%
43.864.00308	Advertising/Promotions	4,442	4,442	0	5,890	6,200	310	5.26%
43.864.0404	Maintenance Supplies	954	954	0	365	400	35	9.59%
43.864.0406	Operating Supplies	1,195	1,195	0	264	500	236	89.39%
43.864.0407	Heating Fuel	934	934	0	735	0	-735	-100.00%
43.864.0507	Building Maintenance	12,447	12,447	0	21,121	103,518	82,397	390.12%
43.864.0508	Grounds Maintenance	646	646	0	0	1,500	1,500	100.00%
	Total Operating Expense	27,816	27,816	0	34,407	116,757	82,350	239.34%
43.864.0609	Equipment	1,347	1,347	0	0	750	750	100.00%
	TOTAL KINNEY BUNGALOW	77,062	77,062	0	82,965	167,690	84,726	102.12%
	Excess Rev/Expenses	-2,377	-2,377	0	64,548	0		
	FUND BALANCE	5,683	5,683		70,231			

SUNSET FARM - 43-865

REVENUES								
43.999.9202	Transfer - General Fund		0	0	25,000	76,000	51,000	204.00%
	TOTAL REVENUE				25,000	76,000	51,000	204.00%
43.865.0205	Water	0	207	0	950	950	0	0.00%
43.865.0217	Telephone	0	0	0	0	2,100	2,100	100.00%
43.865.0302	Electricity	0	0	0	0	2,200	2,200	100.00%
43.865.0303	Postage/Mailing	0	0	0	0	0	0	0.00%
43.865.0305	Licenses/Dues	0	250	0	250	250	0	0.00%
43.865.0407	Heating Fuel	0	0	0	935	1,000	65	6.95%
43.865.0507	Building Maint/Repair	0	0	0	2,500	69,500	67,000	2680.00%
	Total Operating Expense	0	457	0	4,635	76,000	71,365	1539.70%
43.865.0750	Equipment	0	0	0	0	0	0	0.00%
	TOTAL SUNSET FARM		457	0	4,635	76,000	71,365	1539.70%
	Excess Rev/Expenses		-457	0	20,365	0		
	FUND BALANCE		-457		19,908			

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE	
THE TOWERS - 43-868								
REVENUES								
43.999.9083	Donations & Misc	0	0	0	250	250	0	100.00%
43.999.9090	Towers Events	0	3,000	3,000	1,000	3,000	2,000	200.00%
43.999.9080	Chair Rental	0	59,086	72,597	72,597	62,373	10,224	-14.08%
43.999.9081	Towers Committee Trust	0	152,141	160,000	160,000	160,000	0	0.00%
43.999.9855	Towers Senate Grant	0	0	250	0	0	0	0.00%
43.999.9869	Friends of the Towers	0	250	0	0	0	0	0.00%
43.999.9849	Friends-Capital Contrib	0	0	0	0	12,500	12,500	100.00%
	Total Revenues	0	214,477	235,847	233,847	238,123	4,276	1.83%
EXPENDITURES								
43.868.0103	Seasonal Wages	0	96,701	98,000	100,160	104,480	4,320	4.31%
43.868.0111	FICA Social Security	0	6,002	7,497	7,662	7,993	330	4.31%
43.868.0112	Unemployment	0	1,404	1,500	1,089	1,500	411	0.00%
43.868.0125	Workers' Compensation	0	633	700	706	750	44	6.23%
	Personal Services	0	104,740	107,697	109,617	114,723	5,105	4.66%
43.868.0201	Professional Services	0	0	300	480	200	280	-58.33%
43.868.0205	Purchased Water	0	412	1,000	421	1,000	579	137.53%
43.868.0206	Solid Waste Disposal	0	0	500	0	300	300	0.00%
43.868.0208	Sewage Treatment/Use	0	623	800	440	800	360	81.82%
43.868.0208	Rentals & Leases	0	0	100	0	100	100	0.00%
43.868.0210	Table & Chair Rental		18,961	30,000	26,910	22,000	4,910	-18.25%
43.868.0215	Fire Protection	0	1,903	2,500	616	2,500	1,884	305.84%
43.868.0217	Telephone	0	3,945	4,100	2,975	4,200	1,225	41.18%
43.868.0218	Electricity	0	10,658	9,000	11,739	11,500	239	-2.04%
43.868.0220	General Insurance	0	6,619	6,800	6,988	6,900	88	-1.26%
43.868.0302	Postage/Mailings	0	577	600	840	700	140	-16.67%
43.868.0303	Printing/Binding	0	881	900	207	1,000	793	383.09%
43.868.0304	Copier	0	253	200	113	250	137	0.00%
43.868.0305	Office Supplies	0	1,194	1,200	895	1,300	405	45.25%
43.868.0308	Advertising & Promotions		410	500	885	500	385	-43.50%
43.868.0310	Meeting Expense		0	300	0	250	250	0.00%
43.868.0313	Publications/Subscript		0	150	0	100	100	0.00%
43.868.0357	Mileage Allowance		0	200	0	200	200	0.00%
43.868.0404	Special Programs		0	1,000	0	1,000	1,000	0.00%
43.868.0406	Maintenance Supplies		4,086	5,000	4,587	5,000	413	9.00%
43.868.0407	Operating Supplies		1,288	2,500	2,295	2,500	205	8.93%
43.868.0407	Heating Fuel	0	12,971	14,000	12,964	14,000	1,036	7.99%
43.868.0506	Equipment Maint &	0	6,943	7,000	9,285	7,500	1,785	-19.22%
43.868.0507	Buildings Maint & Repairs	0	5,437	10,000	14,931	11,000	3,931	-26.33%
	Total Operating Expense	0	77,161	98,650	97,571	94,800	-2,771	-2.84%
43.868.0607	Office Equipment	0	0	2,500	0	2,600	2,600	100.00%
43.868.0609	Equipment	0	2,105	1,000	0	1,000	1,000	0.00%
43.868.0750	Cap Projects Transfer		25,000	25,000	25,000	25,000	0	0.00%
	Total Capital	0	27,105	28,500	25,000	28,600	3,600	14.40%
..								
	TOTAL TOWERS FUND	0	209,006	234,847	232,188	238,123	5,934	2.56%
	Surplus/(Deficit)	0	5,471	1,000	1,659	0		
	TOWERS FUND BAL	-24,543	-19,072		-17,413			

	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE	
GALILEE LANDING FUND - 43.883								
REVENUES								
43.999.9760	Approp of Fund Bal	0	0	0	469,300	469,300	100.00%	
43.999.9797	Galilee Landing Fees	0	78,839	0	83,990	84,000	10	0.01%
	TOTAL REVENUE	0	78,839	0	83,990	553,300	469,310	558.77%
EXPENDITURES								
43.883.0103	Seasonal-Parking Patrol	0	0	5,600	5,600	0	0.00%	
43.883.0108	Police Details	0	0	0	42,000	42,500	500	1.19%
43.883.0206	Rubbish Removal	0	10,178	0	10,500	10,500	0	0.00%
43.883.0357	Street Sweeping	0	12,111	0	12,300	12,300	0	0.00%
43.883.0508	Street Beautification	0	0	0	2,400	2,400	0	0.00%
43.883.0609	Equipment - Furniture	0	0	0	5,796	5,000	796	-13.73%
43.883.0710	Transfer to General Fund	0	0	0	0	475,000	475,000	100.00%
	TOTAL GALILEE EXP	0	22,289	0	78,596	553,300	474,704	603.98%
	Excess Rev/Expenses		56,550	0	5,394	0	5,394	
	FUND BALANCE	451,951	508,501		513,895	44,595		
	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE	
PENSION FUND - 45-138								
OPERATING INCOME								
45.999.9050	Miscellaneous	0	0	14	0	14	-100.00%	
45.999.9051	Transfer-General Fund	1,202,332	1,483,743	1,486,353	1,548,456	62,103	4.18%	
45.999.9052	Transfer-1666 Pensions	120,000	130,000	130,000	102,200	27,800	-21.38%	
45.999.9053	Transfer-From Schools	404,459	472,756	472,756	523,342	50,586	10.70%	
45.999.9054	Town Employee Contrib	1,005,943	862,000	862,891	884,463	21,572	2.50%	
45.999.9055	School Employee Contrib	N/A	231,000	231,116	236,894	5,778	2.50%	
45.999.9056	Employee Buybacks	0	0	10,990	0	10,990	-100.00%	
45.999.9057	Special Pension Catch-Up	0	0	0	283,518	283,518	100.00%	
	TOTAL REVENUE	0	2,732,734	3,179,499	3,194,120	3,578,873	384,753	12.05%
EXPENDITURES								
45.883.0103	Retirement Payouts	0	2,919,587	3,100,000	3,221,970	3,582,575	360,605	11.19%
45.883.0108	Retirement- Local 1666	0	101,522	130,000	102,200	102,200	0	0.00%
43.883.0115	Refund of Contributions	0	95,641	80,000	78,400	75,000	3,400	-4.34%
	TOTAL EXPENSES	0	3,116,750	3,310,000	3,402,570	3,759,775	357,205	10.50%
	Excess Rev/Expenses		-384,016	-130,501	-208,450	-180,902		
	Net Operating Results	0	-384,016	-130,501	-208,450	-180,902		
PORTFOLIO INCOME								
45.999.9056	Investment Earnings	1,339,555	1,400,000	n/a	1,340,000	n/a	n/a	
45.999.9059	Gains and Losses	4,026,072	4,050,000	n/a	3,760,000	n/a	n/a	
	Total Portfolio Income	5,365,627	5,450,000	9,916,701	5,100,000	4,816,701	-48.57%	
PORTFOLIO EXPENSES								
45.883.0610	Asset Management Fee	233,699	235,000	250,000	250,000	0	0.00%	
45.883.0611	Foreign Taxes Paid	9,797	10,000	10,000	10,000	0	0.00%	
	Portfolio Summary	243,496	245,000	260,000	260,000	0	0.00%	
	PORTFOLIO SUMMARY	5,122,131	5,205,000	9,656,701	4,840,000	4,816,701	-49.88%	
SUMMARY								
	Operating Results		-384,016	-130,501	-208,450	-180,902		
	Portfolio Results		5,122,131	5,205,000	9,656,701	4,840,000		
	TOTAL PLAN RESULTS		4,738,115	5,074,499	9,448,251	4,659,098		
	PLAN ASSETS	42,422,962	47,161,077	52,235,576	56,609,328	61,268,426		

		ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGET 2010-11	YR END PROJCTD	ADOPTED 2011-12	CHANGE FY 11-12	% CHANGE
OPEB TRUST FUND - FUND 46								
REVENUES								
46.865.0921	General Fund - Retirees	0	1,153,313	1,322,565	1,322,565	1,322,565	0	0.00%
46.865.0922	General Fund - Active	0		443,076	441,375	458,497	17,122	3.88%
48.865.0923	Other Funds - Active	0	0	0	65,851	74,592	8,741	13.27%
46.865.0925	Special OPEB Approp '12				0	200,000	200,000	100.00%
46.865.0926	Employee Contributions	0	0	0	0	0	0	0.00%
TOTAL REVENUE		0	1,153,313	1,765,641	1,829,791	2,055,654	225,863	12.34%
EXPENDITURES								
46.883.0103	Retiree Dental	0	71,232	80,000	82,200	82,200	0	0.00%
46.883.0108	Retiree Health	0	1,022,162	1,075,000	1,068,095	1,092,095	24,000	2.25%
46.883.0206	Retiree Life	0	14,414	14,500	14,800	15,600	800	5.41%
46.883.0357	1066 Dental	0	2,030	2,210	2,209	2,319	110	5.00%
46.883.0609	1666 Health	0	34,463	34,500	34,463	36,186	1,723	5.00%
46.883.0610	1666 Life		243	240	231	231	0	-100.00%
46.883.0611	Medicare Reimbursement		25,444	28,500	28,675	30,100	1,425	4.97%
TOTAL OPEB EXPENSES		0	1,169,988	1,234,950	1,230,673	1,258,732	28,059	2.28%
	Excess Rev/Expenses	0	-16,675	530,691	599,118	796,922	197,804	
48.883.0612	Transfer to Trust Fund	0	-16,675	530,691	599,118	796,922	197,804	33.02%
OPEB NET ASSETS		0	-16,675		582,443	1,379,365		

SUMMARY OF STAFFING

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

DEPARTMENT/FUNCTION	ACTUAL FY 09-10 POSITIONS	BUDGET FY 10-11 POSITIONS	PRJCTD FY 10-11 POSITIONS	ADOPTED FY 11-12 POSITIONS
	POS.	POS.	POS.	POS.
ADMINISTRATION AND FINANCE				
Municipal Court	2.00	2.00	3.00	3.00
Bd of Canvassers	1.00	1.00	1.00	1.00
Town Manager	2.00	2.00	2.00	2.00
Human Resources	1.00	1.00	1.00	1.00
Finance Department	16.0	16.0	16.0	17.0
Office of the Town Clerk	4.00	4.00	4.00	3.00
TOTAL-ADMIN-FINANCE	<u>26.0</u>	<u>26.0</u>	<u>27.0</u>	<u>27.0</u>
PUBLIC SAFETY				
Police Department	55.0	55.0	54.0	54.0
Fire Department	35.0	35.0	35.0	35.0
TOTAL- PUBLIC SAFETY	<u>90.0</u>	<u>90.0</u>	<u>89.0</u>	<u>89.0</u>
PUBLIC WORKS & ENGINEERING				
Administration	3.00	3.00	3.00	3.00
Highway Maintenance	10.00	10.00	10.00	10.00
Parks Maintenance	5.50	5.50	5.50	5.50
Total Public Works	<u>18.50</u>	<u>18.50</u>	<u>18.50</u>	<u>18.50</u>
Engineering	2.58	2.58	2.58	2.58
TOTAL-PUBL WORKS & ENGIN	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>	<u>21.08</u>
PLANNING AND DEVELOPMENT				
Community Development	4.00	4.00	4.00	3.00
Inspectional Services	4.00	4.00	4.00	4.00
TOTAL PLAN & DEVELOP	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>7.00</u>
PARKS AND RECREATION				
Administration	1.50	1.50	1.50	1.50
Programs	2.00	2.00	2.00	2.00
TOTAL PARKS & REC	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
TOTAL GENERAL FUND	<u>148.58</u>	<u>148.58</u>	<u>148.58</u>	<u>147.58</u>
TOTAL OTHER FUNDS	<u>37.41</u>	<u>37.41</u>	<u>37.41</u>	<u>38.41</u>
TOTAL TOWN STAFFING	<u>185.99</u>	<u>185.99</u>	<u>185.99</u>	<u>185.99</u>
	=====	=====	=====	=====

DEPARTMENT/FUNCTION	ACTUAL FY 09-10 Positions	BUDGET FY 10-11 Positions	PRJCTD FY 10-11 Positions	ADOPTED FY 11-12 Positions
ADMIN AND FINANCE				
MUNICIPAL COURT				
Judge	1.0	1.0	1.0	1.0
Clerk II	0.0	0.0	1.0	1.0
Clerk IV	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL MUN COURT	2.0	2.0	3.0	3.0
BOARD OF CANVASSERS				
Clerk IV	1.0	1.0	1.0	1.0
OFFICE OF THE TOWN MANAGER				
Town Manager	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0
Total-Town Manager's Office	<u>2.00</u>	<u>2.0</u>	<u>2.00</u>	<u>2.0</u>
HUMAN RESOURCES				
Hum Resources Manager	1.0	1.0	1.0	1.0
FINANCE DEPARTMENT				
FINANCE & PURCHASING				
Director of Finance	1.0	1.0	1.0	1.0
Grants Coordinator	0.0	0.0	0.0	1.0
Purchasing Agent	1.0	1.0	1.0	1.0
Finance Clerk	1.0	1.0	1.0	1.0
Total-Finance & Purchasing	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>4.0</u>
ACCOUNTING				
Controller	1.0	1.0	1.0	1.0
Payroll Clerk	1.0	1.0	1.0	1.0
Accounts Payable Clerk	1.0	1.0	1.0	1.0
Accounts Receivables Clerk	1.0	1.0	1.0	1.0
Total-Accounting	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
TAX COLLECTIONS				
Collector of Revenue	1.0	1.0	1.0	1.0
Tax Collection Assistant	2.0	2.0	2.0	2.0
Total-Revenue Collection	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
ASSESSING				
Town Assessor	1.0	1.0	1.0	1.0
Assistant Assessor	1.0	1.0	1.0	1.0
Assessing Clerk	1.0	1.0	1.0	1.0
Total-Office of the Assessor	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
INFORMATION TECHNOLOGY				
Infor Technology Manager	1.0	1.0	1.0	1.0
Programmer	1.0	1.0	1.0	1.0
Network Technologist	1.0	1.0	1.0	1.0
Total-Information Tech	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
TOTAL-DEPT OF FINANCE	<u>16.0</u>	<u>16.0</u>	<u>16.0</u>	<u>17.0</u>

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

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

	ACTUAL FY 09-10 Positions	BUDGET FY 10-11 Positions	PRJCTD FY 10-11 Positions	ADOPTED FY 11-12 Positions
PLANNING AND DEVELOPMENT				
COMMUNITY DEVELOPMENT				
Comm Devel Director	1.0	1.0	1.0	1.0
Environ Specialist/Planner	1.0	1.0	1.0	1.0
Clerk IV	1.0	1.0	1.0	0.0
Clerk I I	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL COMMUNITY DEVELOP	4.0	4.0	4.0	3.0
INSPECTIONAL SERVICES				
Building Inspector	1.0	1.0	1.0	1.0
Assistant Building Inspector	1.0	1.0	1.0	1.0
Clerk II	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
TOTAL INSPECTIONAL SERVICES	4.0	4.0	4.0	4.0
TOTAL PLANNING & DEVELOPMENT	8.0	8.0	8.0	7.0
PARKS AND RECREATION				
ADMINISTRATION				
Parks & Recreation Director	0.5	0.5	0.5	0.5
Clerk IV	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Administration	1.5	1.5	1.5	1.5
RECREATION-PROGRAMS				
Senior Citizens Coordinator	1.0	1.0	1.0	1.0
Program Coordinator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Programs	2.0	2.0	2.0	2.0
TOTAL PARKS & REC	3.5	3.5	3.5	3.5
TOTAL GENERAL FUND	148.58	148.58	148.58	147.58

OTHER OPERATING FUNDS

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

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

NARRAGANSETT BEACH FUND- FUND 34

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

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

TOTAL-WATER OPERATIONS - FUND 30

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

WASTE WATER TREATMENT OPERATIONS - FUND 32

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

TOTAL OTHER FUNDS	37.41	37.41	37.41	38.41
	=====	=====	=====	=====

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

TOTAL - ALL FUNDS	185.99	185.99	185.99	185.99
	=====	=====	=====	=====

GLOSSARY OF TERMS

GLOSSARY OF TERMS

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

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

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

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

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

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

Groundwater Exploration and Development	A component of a municipality's individual water supply plan that calls for seeking out and identifying aquifers as a source of potable water.
Individual Water Supply Plan	A strategic planning approach to supplying water over the next 50 years for each exclusive service area identified in the State's Master Plan for water supply. (Aka Strategic Water Supply Plan.)
Inflation	A measure of the rise in the price of goods and services.
Infrastructure	Refers to the permanent installations of water, sewer systems, roads, bridges and buildings.
Internal Services	The fund that accounts for the maintenance and repair of motorized equipment. Operating departments are charged for the cost of such maintenance and repair.
Investment Income	Funds earned by investing the funds of the Town that are not immediately needed to pay bills or to meet payroll costs. Investment income can be an important source of non-tax revenue.
Landfill	A site for the disposal of municipal solid waste.
Line item	Those specific allotments within the appropriations as approved in the adopted budget.
Major Account	A summary of expenses by a specific category such as payroll, operations, maintenance, and capital outlay.
Mill Rate	An amount expressed in dollars which when multiplied by the assessed value of a property produces the amount of taxes owed. One mill is equal to 1/1000 of a dollar. A tax rate of 40 mills is equal to \$40 per \$1,000 of assessed value. For a property assessed at \$150,000, taxes would be \$6,000 (\$40 x 150).
Money Market Fund	An open-ended mutual fund that invests in commercial paper, bankers' acceptances, repurchase agreements, government securities, certificates of deposit and other highly liquid and safe securities and pays money market rates of interest. The net asset value of the fund (NAV) remains a constant at \$1 per share – only the interest rate changes – up or down.
Municipal Bond Rating	A bond rating is an evaluation by credit-rating agencies of a municipality's credit risk. Bonds covered by municipal bond insurance are usually assigned an AAA rating. There are three major rating services, Moody's Investor Services, Standard and Poor's Corporation and Fitch Incorporated. The Town's Bond Rating as of June 30, 2010 was AA-.
NFIRS	National Fire Incident Reporting System – all fire incident data are reported to this state agency

NFPA	National Fire Protection Agency – the agency sets fire standards
NPDES	National Pollutant Discharge Elimination Standards.
Net Grand List	The net grand list is the assessed value of all taxable property in a municipality after all exemptions allowed by state law have been excluded. The list is prepared as of December 31 st of each year. Property owned as of December, including motor vehicles, is subject to property taxes the following July 1 st .
Object Codes	A numerical budget code that represents a specific category of expenditure (such as overtime wages, office supplies or office equipment).
OSHA	The Occupational Safety and Health Administration Agency – there is both a Federal and State OSHA
Outlet Charges	Fees paid by developers/homeowners to connect to a sanitary sewer system.
Pay-as-you-go	The payment of current expenses and capital improvements with current revenues.
Person Year	A unit of measurement reflecting the number of hours worked in a fiscal year, ie. 2080 hours for a 40 hour work week, 1950 hours for a 37.5 hour work week and 1820 for a 35 hour week. (aka man-year).
POD	A municipality's Plan of Conservation and Development
Position	A job classification that is part of the Town's employment staffing level.
Projected Budget	Estimated expenditures and revenues projected to June 30 th of the current year.
Recommended Budget	A fiscal operating plan submitted by the Town Manager to the Town Council 45 days prior to the end of the current fiscal year, pursuant to the Charter.
Prudent Expert 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.