

NORTH SMITHFIELD  
BUDGET COMMITTEE

ADDENDUM TO THE  
FY 2014-2015 BUDGET REPORT  
SUBMITTED ON APRIL 14, 2014

SUMMARY

AND

COMMITTEE RECOMMENDATIONS

FOR PRESENTATION TO THE  
NORTH SMITHFIELD TOWN COUNCIL

JUNE 9, 2014

## ADDENDUM TO THE APRIL 4, 2014 BUDGET COMMITTEE REPORT

### SUMMARY

The North Smithfield Budget Committee is recommending an FY15 Budget of \$39,161,265. This represents an overall increase in spending of \$1,351,311 over the FY14 budget. FY15 current year tax revenue of \$30,094,114 will be needed to support this spending plan. This represents an increase in tax revenue of \$1,230,342. Under state law, \$30,893,521 is the maximum amount of current year taxes which can be raised to support the budget; therefore, the proposed budget will be within the tax levy CAP prescribed by law. Also, as prescribed by state law, the new tax revenue received by the town from projects such as Dowling Village and National Grid will be used to offset any necessary tax increase.

The Budget Committee gave consideration to two factors when developing the proposed budget. These factors were the Town's ability to sustain budget increases going forward and budgeting for Capital expenditures without creating debt.

First, as we stated in our April 4, 2014 submission, tax revenue from new developments will once again negate the need for a significant (if any) increase in the property tax rate this year. Bearing this in mind, the Budget Committee strove to approve a spending plan for the Town which hopefully offers future tax rate stability and ensures that department budget increases in future years will be sustainable. It is easy to allow budgets to expand in an environment of new tax revenue and increased state aid. However, the Budget Committee is concerned that when new revenue tapers off and the Education Aid formula has been fully implemented in 2018, funding budgets within the levy CAP will be extremely challenging without burdening the taxpayers with 4% increases in the tax rate, each and every year going forward.

Considering the issues above, the Budget Committee opted to use this year (of plentiful new revenue) to establish the practice of implementing a "pay as you go plan" regarding capital purchases and projects. In lieu of financing these projects and increasing debt carried by the town, the Budget Committee has earmarked funds within the operating budget to pay for capital purchases and projects this year in the amount of \$326,082. So while the budget presented does represent an overall increase of 3.57%, excluding the capital, it represents an increase of only 2.71% in actual operating expenses of town departments. Therefore, the base numbers for the operating budgets of the various town departments going forward will be more manageable and we will also avoid increased debt service payments in next year's budget.

The intent is to increase funding for the Capital projects line item in future years. When expenses such as legal settlement payments are no longer required those funds will hopefully be redirected to the Capital projects line item annually. Likewise, when the General Fund balance achieves a respectable level funds earmarked for the Fund Balance Restoration line item will be diverted to the Capital Projects account as well.

The Budget Committee firmly believes that paying for Capital projects rather than incurring debt, coupled with the practice begun last year of budgeting annually for road repaving will undoubtedly lead to an improvement in the financial health of the Town.

### **Components of this budget include:**

- \$95,000 for legal settlements.
- \$584,100 increase in the school department budget.
- \$326,082 funding for Capital purchases/projects.
- \$346,129 increase in municipal department budgets excluding the adjustments above.
- \$200,000 for road repaving.
- \$170,327 Johnson Controls bond payment included in the municipal budget.

The Budget Committee did not support funding for newly proposed positions in the municipal budget.

# Additional Recommendations

**The Budget Committee recommends that the use of Premium Stabilization Account (PSA) funds by either the town or school department be clearly identified in budgets as a credit in any year in which the department plans to draw from the account.**

The Rhode Island Interlocal Risk Management Trust (The Trust) through which health insurance coverage is purchased has paid dividends and returned contributed capital from time to time. When these payments are made members (town and school department are separate members) are allowed several options. The options include depositing the payments into a PSA for use in the future or are used to reduce health care premiums for the coming year.

If either the Town or School Department should elect to use the payment to reduce health care premiums for the coming fiscal year this reduction should be disclosed during the budget process.

**The Budget Committee highly recommends that, as part of this year's budget process, the Town Council requests that the School Department consider the following recommendations:**

- **Negotiating Changes to the NSTA Contract to Enable BEP Compliance at a Reduced Cost.**
- **The Potential for Outsourcing School Department Functions**

## **Negotiating Changes to Job Descriptions and the NSTA Contract to Enable BEP Compliance More Cost Effectively**

The Budget Committee reviewed the School Department's Basic Education Program Review/Compliance Summary Report. The Budget Committee assumed this report was written prior to the 2013 school year since the report referenced curriculum work to be done in the 2013 and 2014 school years. As stated in the summary, significant investments of grant funds have been used over the last several years, and continue to be used, to develop curriculums for several subject areas. The Budget Committee was pleased to learn from the Curriculum Director that substantial progress has been made in this area. It is expected that grant funding will continue to support curriculum revision work.

A major projected expense in aspiring to achieve full compliance with the BEP appears to be a significant expenditure in hiring additional staff to enable the district to provide academic supports, advanced academic opportunities and a greater offering of elective courses. The Budget Committee recommends that the School Department give serious consideration to alternatives to hiring additional staff. With a teacher-student ratio of 1:12 at the secondary level justifying the expense of additional staff would be difficult. Although the Budget Committee acknowledges that staffing decisions are the sole responsibility of the School Committee we feel compelled to urge the parties to consider less costly options on behalf of the taxpayers.

As an attempt to reduce costs several alternatives should be explored prior to engaging additional staff. First, the contract allows for teachers at the secondary level to voluntarily teach an extra section for additional compensation in lieu of a preparation period. The current contract language is somewhat restrictive regarding the conditions and number of teachers who might choose to volunteer for the extra teaching assignment and these issues would need to be addressed through negotiations. Paying 5 teachers the additional sum of 1/6<sup>th</sup> of their salary would be more cost effective than hiring one full time teacher when you factor in the salary and

benefits costs. In addition to the financial benefit this option has the potential of offering new courses in 5 different subject areas as opposed to just one subject area.

Another avenue which deserves consideration is to rewrite the job descriptions and compensation packages of department heads through negotiations or add one part-time administrative position (without benefits) as an alternative to department heads. Currently there are 8 teachers at the secondary level who serve as department heads and each receives a stipend of \$5800 for the responsibility. In addition these individuals teach one less class than their peers. One fifth of a top step teacher's compensation package with benefits included is in excess of \$20,000. When you consider the cost of each person teaching one less period (20K) and add in the stipends paid, these semi-administrative positions come at a cost of over \$200,000. In addition, if the eight department heads each taught a full teaching load it would provide for 8 additional course offerings, providing new course offerings to approximately 200 students. Also, either of the two options described have the potential to allow for some reduction in staffing needed at the secondary level and allow for staff that might have appropriate certifications to be utilized at the elementary level and address similar staffing issues there.

Clearly, if the School Committee wishes to accelerate full compliance with the BEP they will have to explore alternative options and look for cost savings in all areas.

## **The Potential for Outsourcing School Department Functions**

### **Facility Maintenance**

A facility department, including its equipment, is an important asset of the School Department as it supports core business operations. Maintenance and repair work is time and labor consuming and has the propensity to disturb the daily operations of the business. Hence, outsourcing to a facility service provider can relieve SD management of many of these worries. Outsourcing contractors are technical experts who handle all facility functions from emergency repairs to facility planning to ensure smooth functioning of all facility operations.

Contracts can include proactive measures, such as preventive maintenance, to avoid breakdowns and failures and facility contractors can be tasked to perform a whole host of operating functions. Professional contacts in the field that contractors can bring to the table can assist significantly in all aspects of facility responsibility. Maintaining SD facilities is a critical, tough, costly and time-consuming component of this department. Professionally developed operational practices help reduce failure or breakdown and ensure prolonged life and high-efficiency. Contracted services can add another facet to this in terms of disciplined, effective, on time, efficient and highly productive dedicated management under specific terms and conditions that can be quantified and measured against agreed upon standards.

During our analysis a comparison was made to a public agency managed by one of our Committee members. A simple examination raised questions that could be asked about potential disparities when comparing resources, cost and productivity. The BC member's agency performs a maintenance workload for 52 residential buildings on 40 acres of grounds including 15,000 linear feet of walkways and 10 acres of parking. The buildings are subject to resident use 24 hours a day. There are 37 separate heating systems (electric, oil and gas). These buildings generate an average of 2,000 work orders/year and maintenance refurbishes an average of 70 apartments per year. This is all accomplished with 6 fulltime maintenance mechanics costing \$412,000 (w/benefits) in FY2014 and contractual support of \$180,000. This was compared to the SD's management of 4 buildings and a facilities budget of more than \$1,000,000 that includes 21 staff members. At the very least this could point to issues that should be explored further.

Conventional wisdom suggests that you should outsource your “non-core” business activities. Price Waterhouse Coopers has done extensive analysis on this subject and utilizes a two-dimensional matrix approach to making such decisions. First, a look at the strategic relationship of facilities considers how important the activity is to the organization in achieving long-term strategic goals. Within a school system maintenance is usually viewed as less strategically important to overall goals of the “core” business of the department. Secondly, examining competitiveness would indicate how competitively a function is currently being performed. To do this we must look at the cost of service, time elements, efficiency and productivity. If maintenance is non-strategic, and not being performed in a competitive manner, then there is little value to be gained by continuing to invest in this area.

Deciding what aspects of maintenance to outsource should consider the six major steps in any maintenance process: 1) Work identification, 2) Work Planning, 3) Work Scheduling, 4) Work execution, 5) History recording, and 6) Analysis. Many organizations outsource “work execution” by supplementing in-house work force during times of high workload but this is a minimalist approach. It may be that the outsourced professional should be involved in all activities except analysis and work identification. There are advantages and disadvantages to any approach. In contemplating outsourcing, we believe maintenance contractors must regularly interface with SD managers. SD managers could take on a higher level of responsibility in maintenance areas.

Can maintenance outsourcing be beneficial? First, consider that there are no perceivable in-house training programs to advance the skill set levels of current employees within the SD. There is no compulsion to continually train because maintenance does not create product, produce revenue or directly support “core” business. Evaluation is based upon the length of time it takes to perform a duty. Secondly, outsourcing can be a tool to make progress toward higher levels of productivity and building expertise in areas not now supported by in-house resources. There is one common mistake manager’s make that can be fatal to the outsourcing process and that is a failure to understand the existing scope of work and not offering a vision for measurable performance. It is unrealistic to expect the contractor to simply understand the SD needs and wants, based only on a one-hour bid meeting and a ten-page document. This information must be communicated in any outsourcing process.

## **Technology**

Outsourcing information technology (IT) services offers a potentially beneficial option for a school department which is continually unable to attract enough resources to staff an in-house department. Maintaining an IT staff requires investing in extensive employee training and development, IT certifications, hardware and software upgrades for IT use aside from educational programmatic need. However, before outsourcing it is important to understand that benefits vary. Structuring an outsourcing contract with the right terms for the professed needs can reap significant benefits. Structuring here is not necessarily about saving money but meeting needs for work product expectations.

A benefit to outsourcing IT concerns capital. Through outsourcing the SD would free up capital by changing IT services from a fixed cost, such as payroll and benefit expenses for in-house staff IT professionals, to a variable cost. This refers to the process resulting in changing expenditures made by the SD for IT services to a contracted effort billed on a month-to-month basis or from project-to-project. This service can be executed under a unit price contract (fee for service, etc.) allowing the SD more flexibility in managing technology adjustments and growth. This additional flexibility is amplified in the light of constrained public funding.

Through IT outsourcing the SD would have the opportunity to take advantage of independent professional insight brought to bear by a contractor with many contacts in the technology industry that may be utilized to cull

out variable approaches to problem solving. In-house staff, while highly educated and professional, represents a fixed set of resources with a more limited expertise track due primarily to the continual lack of public funds. An outsourced contractor can make a wide variety of industry expertise available at an attractive price. Many operational benefits can accrue from outsourcing IT services, such as:

- greater control over IT costs by converting fixed costs into variable allowing for more effective budgeting by paying for exactly what you use
- reducing labor costs and allowing you to focus human resources where most needed
- immediately gaining trained, experienced, qualified, certified services
- eliminating in-house IT, which by nature leads an isolated existence, in favor of a contractor whose business depends upon staying ahead of the curve on training
- increased efficiency and productivity
- quick implementation of new technology
- allowing SD educators to stay focused on their “core” business, which is education
- reducing risk by allowing the outsourcing contractor to manage risk associated with markets, government regulations, financial conditions and technologies
- a potential for gaining a competitive advantage in accruing beneficial technologies more expediently, and
- a potential for greatly enhance compliance and security.

\*Technology services are outsourced in many private schools in RI and also several RI public school systems.

**TOWN OF NORTH SMITHFIELD, RI**  
**PROPOSED GENERAL FUND - EXPENDITURE BUDGET**  
**FISCAL YEAR 2014 / 2015**

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014		DEPT REQUEST BUDGET		ADMIN PROPOSED		BUDGET COMMITTEE	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	FISCAL YEAR-2014	FISCAL YEAR-2015		FISCAL YEAR 2015	FISCAL YEAR-2015	
							PROPOSED BUDGET	NET CHANGE		PROPOSED BUDGET	NET CHANGE
1-001-4111-101-0	SALARIES	10,000	9,500	10,000	5,000	10,000	-	10,000	-	10,000	-
1-001-4111-421-0	FIRE SPECIAL DETAILS	450	-	450	-	150	(300)	150	(300)	150	(300)
1-001-4111-610-0	OFFICE SUPPLIES	500	446	500	-	200	(300)	200	(300)	200	(300)
	<b>TOWN COUNCIL</b>	<b>10,950</b>	<b>9,946</b>	<b>10,950</b>	<b>5,000</b>	<b>10,350</b>	<b>(600)</b>	<b>10,350</b>	<b>(600)</b>	<b>10,350</b>	<b>(600)</b>
1-001-4121-104-0	JUDGE	3,914	3,914	3,914	3,358	3,914	-	3,914	-	3,914	-
1-001-4121-540-0	ADVERTISING	4,500	4,420	4,200	2,813	4,400	200	4,400	200	4,400	200
1-001-4121-610-0	OFFICE SUPPLIES	140	25	50	6	180	130	50	-	50	-
	<b>PROBATE COURT</b>	<b>8,554</b>	<b>8,360</b>	<b>8,164</b>	<b>6,177</b>	<b>8,494</b>	<b>330</b>	<b>8,364</b>	<b>200</b>	<b>8,364</b>	<b>200</b>
1-001-4122-105-0	SOLICITOR SALARY	58,789	56,390	58,789	53,890	58,789	-	58,789	-	58,789	-
1-001-4122-106-0	ASST SOLICITOR SALARY	21,855	20,944	27,800	25,783	30,300	2,500	30,300	2,500	30,300	2,500
1-001-4122-323-0	EXTRA-ORDINARY LITIGATION	90,000	68,148	90,000	74,222	90,000	-	90,000	-	90,000	-
1-001-4122-328-0	LABOR LAWYER / ARBITRATION	30,000	1,125	25,000	25,143	30,000	5,000	30,000	5,000	30,000	5,000
	<b>TOWN SOLICITOR</b>	<b>200,644</b>	<b>146,607</b>	<b>201,589</b>	<b>179,038</b>	<b>209,089</b>	<b>7,500</b>	<b>209,089</b>	<b>7,500</b>	<b>209,089</b>	<b>7,500</b>
1-001-4130-100-0	JUDGE SALARY	6,000	5,400	6,000	3,250	6,600	600	6,600	600	6,600	600
1-001-4130-111-0	CLERK SALARY	11,960	12,820	11,960	11,698	14,460	2,500	12,319	359	12,319	359
1-001-4130-113-0	ADMINISTRATOR	4,300	3,540	4,300	2,843	4,650	350	4,429	129	4,429	129
1-001-4130-327-0	CONTRACTUAL SERVICES	5,100	5,068	7,164	174	7,360	196	7,360	196	7,360	196
	POSTAGE	-	-	-	-	-	-	-	-	-	-
1-001-4130-610-0	OFFICE SUPPLIES	1,500	1,222	1,500	1,226	2,500	1,000	2,500	1,000	2,500	1,000
1-001-4130-625-0	TELEPHONE	-	-	500	-	-	(500)	-	(500)	-	(500)
	<b>MUNICIPAL COURT</b>	<b>28,860</b>	<b>28,051</b>	<b>31,424</b>	<b>19,191</b>	<b>35,570</b>	<b>4,146</b>	<b>33,208</b>	<b>1,784</b>	<b>33,208</b>	<b>1,784</b>
1-001-4131-102-0	ADMINISTRATOR-SALARY	71,289	71,290	71,289	60,157	79,844	8,555	79,844	8,555	75,000	3,711
1-001-4131-103-0	ADMIN ASST-SALARY	30,740	29,190	31,355	25,766	31,355	-	31,355	-	31,355	-
1-001-4131-111-0	AUDIO VIDEOGRAPHER	-	-	2,500	2,458	3,000	500	3,000	500	3,000	500
1-001-4131-180-0	GRANT WRITER	3,000	3,000	4,000	263	4,000	-	3,000	(1,000)	2,000	(2,000)
1-001-4131-192-0	LONGEVITY	-	-	-	-	2,795	2,795	2,795	2,795	-	-
1-001-4131-262-0	EDUCATION	-	-	2,000	-	1,500	(500)	1,500	(500)	1,500	(500)
1-001-4131-311-0	MAINTENANCE	800	203	400	156	550	150	550	150	-	(400)
1-001-4131-580-0	TRAVEL & DUES	1,000	185	-	-	300	300	300	300	-	-
1-001-4131-610-0	OFFICE SUPPLIES	650	614	600	468	650	50	650	50	600	-
1-001-4131-626-0	GAS/OIL/TIRES	1,800	1,343	1,800	1,166	1,500	(300)	1,500	(300)	1,500	(300)
1-001-4131-742-0	VEHICLE REPAIR	800	73	1,000	39	1,500	500	1,500	500	1,500	500
	<b>ADMINISTRATOR'S OFFICE</b>	<b>110,079</b>	<b>105,898</b>	<b>114,944</b>	<b>90,473</b>	<b>126,994</b>	<b>12,050</b>	<b>125,994</b>	<b>11,050</b>	<b>116,455</b>	<b>1,511</b>
1-001-4134-110-0	TOWN CLERK-SALARY	54,013	54,013	55,633	47,078	57,302	1,669	57,302	1,669	57,302	1,669
1-001-4134-111-0	DEPUTY CLERK-SALARY	31,431	30,450	32,374	19,703	32,374	-	32,374	-	32,374	-
1-001-4134-112-0	RECORDING CLERK-SALARY	27,932	28,206	29,993	24,640	30,968	975	30,968	975	30,968	975
1-001-4134-155-0	OVERTIME	100	661	300	96	400	100	400	100	400	100
1-001-4134-192-0	LONGEVITY	6,426	6,427	6,699	6,642	7,518	819	7,518	819	7,518	819
1-001-4134-311-0	MAINTENANCE	750	27	750	473	502	(248)	502	(248)	502	(248)
1-001-4134-580-0	TRAVEL & DUES	225	215	250	130	620	370	620	370	620	370
1-001-4134-610-0	OFFICE SUPPLIES	2,115	1,508	1,200	940	1,160	(40)	1,160	(40)	1,160	(40)
1-001-4134-631-0	MICROFILMING EXPENSE	540	552	560	605	605	45	605	45	605	45
	<b>TOWN CLERK'S OFFICE</b>	<b>123,532</b>	<b>122,058</b>	<b>127,759</b>	<b>100,307</b>	<b>131,449</b>	<b>3,690</b>	<b>131,449</b>	<b>3,690</b>	<b>131,449</b>	<b>3,690</b>
1-001-4135-113-0	PLANNER-SALARY	58,394	58,386	59,554	50,389	61,341	1,787	61,341	1,787	61,341	1,787
1-001-4135-114-0	ASS'T PLANNER-GIS ANALYST	30,000	30,267	39,000	33,165	40,268	1,268	40,268	1,268	40,268	1,268
1-001-4135-148-0	SECRETARY-PLANNING BOARD	1,800	1,017	1,800	1,203	1,800	-	1,800	-	1,800	-
1-001-4135-192-0	LONGEVITY	-	-	2,084	2,084	3,556	1,472	3,556	1,472	3,556	1,472
1-001-4135-262-0	EDUCATION REIMBURSEMENT	400	-	100	86	115	15	115	15	115	15
1-001-4135-311-0	MAINTENANCE	824	850	600	156	600	-	600	-	600	-

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014		DEPT REQUEST BUDGET		ADMIN PROPOSED		BUDGET COMMITTEE	
		FISCAL YEAR-2014		FISCAL YEAR-2015		FISCAL YEAR 2015		FISCAL YEAR-2015		FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4135-331-0	MAPPING AND SCANNING	600	-	900	27	800	(100)	800	(100)	800	(100)
1-001-4135-434-0	ZONING & SUB-DIV. PRINT	400	-	200	-	50	(150)	50	(150)	50	(150)
1-001-4135-580-0	TRAVEL & DUES	100	-	100	-	100	-	100	-	100	-
1-001-4135-610-0	OFFICE SUPPLIES EXPENSE	800	717	650	629	650	-	650	-	650	-
	JOHNSON CONTROLS FEES			-	-	-	-	10,500	10,500	10,500	10,500
1-001-4135-750-0	COMP.PLAN/GIS UPDATE	1,000	1,248	400	144	400	-	400	-	400	-
1-001-4135-750-0	DEV/MGNT OF GIS	1,000	-	8,000	6,933	8,000	-	8,000	-	8,000	-
	<b>PLANNING DIVISION</b>	<b>95,318</b>	<b>92,485</b>	<b>113,388</b>	<b>94,817</b>	<b>117,680</b>	<b>4,292</b>	<b>128,180</b>	<b>14,792</b>	<b>128,180</b>	<b>14,792</b>
1-001-4141-107-0	PERSONNEL-SALARY	1,300	1,300	1,300	1,300	1,300	-	1,300	-	1,300	-
1-001-4141-313-0	ELECTION EXP	12,890	10,300	-	-	10,800	10,800	10,800	10,800	10,800	10,800
1-001-4141-345-0	POSTAGE/REDISTRICTING	3,000	598	-	-	1,600	1,600	1,600	1,600	1,600	1,600
1-001-4141-610-0	SUPPLIES					250	250	250	250	250	250
	<b>BOARD OF CANVASSERS</b>	<b>17,190</b>	<b>12,198</b>	<b>1,300</b>	<b>1,300</b>	<b>13,950</b>	<b>12,650</b>	<b>13,950</b>	<b>12,650</b>	<b>13,950</b>	<b>12,650</b>
1-001-4151-115-0	FINANCE DIRECTOR-SALARY	71,235	81,558	72,500	61,354	74,675	2,175	74,675	2,175	74,675	2,175
1-001-4151-116-0	ASST FINANCE DIRECTOR	46,350	31,232	45,000	37,924	46,350	1,350	46,350	1,350	46,350	1,350
1-001-4151-117-0	FISCAL CLERK - I	31,081	31,405	33,237	27,304	34,317	1,080	34,317	1,080	34,317	1,080
1-001-4151-118-0	FISCAL CLERK - I	31,081	31,505	33,237	27,304	34,317	1,080	34,317	1,080	34,317	1,080
1-001-4151-192-0	LONGEVITY	2,710	4,268	4,400	2,538	5,702	1,302	5,702	1,302	5,702	1,302
1-001-4151-262-0	EDUCATION REIMBURS.	1,100	830	800	-	1,555	755	1,555	755	800	-
1-001-4151-311-0	MAINTENANCE	750	163	600	156	550	(50)	550	(50)	550	(50)
1-001-4151-580-0	TRAVEL/DUES/TRAINING	200	28	150	55	105	(45)	105	(45)	105	(45)
1-001-4151-610-0	SUPPLIES	1,300	1,103	1,200	1,138	1,475	275	1,475	275	1,475	275
	<b>FINANCE DEPARTMENT</b>	<b>185,807</b>	<b>182,092</b>	<b>191,124</b>	<b>157,773</b>	<b>199,046</b>	<b>7,922</b>	<b>199,046</b>	<b>7,922</b>	<b>198,291</b>	<b>7,167</b>
1-001-4152-119-0	ASSESSOR-SALARY	54,106	64,976	54,106	42,574	55,729	1,623	55,729	1,623	55,729	1,623
1-001-4152-120-0	CLERK-SALARY	27,932	28,210	29,994	24,752	30,969	975	30,969	975	30,969	975
	NEW ASSISTANT ASSESSOR					35,000	-	35,000	35,000	-	-
1-001-4152-192-0	LONGEVITY	1,894	1,894	1,050	-	-	(1,050)	-	(1,050)	-	(1,050)
1-001-4152-262-0	EDUCATION REIMBURS.	3,500	235	3,000	231	2,967	(33)	1,500	(1,500)	1,500	(1,500)
1-001-4152-311-0	MAINTENANCE	880	405	650	1,021	502	(148)	502	(148)	502	(148)
1-001-4152-327-0	CONTRACTUAL SERVICES	8,400	7,367	12,120	2,325	3,400	(8,720)	3,400	(8,720)	3,400	(8,720)
1-001-4152-343-0	PLAT MAP DRAFTING	8,500	8,900	10,000	-	400	(9,600)	400	(9,600)	400	(9,600)
1-001-4152-344-0	R.I. VEHICLE VALUE COMM.	574	168	574	497	550	(24)	550	(24)	550	(24)
1-001-4152-552-0	TAX BILL PRINTING	11,300	9,704	14,670	7,307	11,000	(3,670)	11,000	(3,670)	11,000	(3,670)
1-001-4152-580-0	DUES	1,000	435	250	-	515	265	515	265	515	265
1-001-4152-610-0	OFFICE SUPPLIES	1,000	1,171	1,000	932	1,833	833	1,833	833	1,833	833
	<b>TAX ASSESSOR'S OFFICE</b>	<b>119,086</b>	<b>123,465</b>	<b>127,414</b>	<b>79,639</b>	<b>142,865</b>	<b>15,451</b>	<b>141,398</b>	<b>13,984</b>	<b>106,398</b>	<b>(21,016)</b>
1-001-4153-121-0	ASST TAX COLL-SALARY	37,023	37,295	39,348	32,325	40,627	1,279	40,627	1,279	40,627	1,279
1-001-4153-122-0	FISCAL CLERK II-SALARY	27,932	28,202	29,994	24,640	30,969	975	30,969	975	30,969	975
1-001-4153-155-0	OVERTIME		28	300	432	300	-	300	-	300	-
1-001-4153-192-0	LONGEVITY	1,296	1,296	1,377	1,337	2,506	1,129	2,506	1,129	2,506	1,129
1-001-4153-262-0	EDUCATION REIMBURS.	200	185	200	-	570	370	570	370	200	-
1-001-4153-265-0	TAX SALE EXP.	20,000	-	20,000	-	5,000	(15,000)	5,000	(15,000)	5,000	(15,000)
1-001-4153-311-0	MAINTENANCE	500	1,298	500	143	502	2	502	2	502	2
1-001-4153-580-0	DUES & CONTRIBUTIONS	260	45	50	60	60	10	60	10	60	10
1-001-4153-610-0	OFFICE SUPPLIES	4,300	1,473	1,200	838	1,283	83	1,200	-	1,200	-
	<b>TAX COLLECTOR'S OFFICE</b>	<b>91,511</b>	<b>69,821</b>	<b>92,969</b>	<b>59,775</b>	<b>81,817</b>	<b>(11,152)</b>	<b>81,734</b>	<b>(11,235)</b>	<b>81,364</b>	<b>(11,605)</b>
1-001-4154-311-0	BD. TAX REVIEW EXPENSES	1	-	1	-	1	-	1	-	1	-
	<b>BOARD OF TAX REVIEW</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
1-001-4155-326-0	AUDITS & CONSULTATION	26,000	24,000	27,000	14,300	28,590	1,590	28,590	1,590	28,590	1,590
1-001-4155-327-0	CONTRACTUAL SERV-AUDIT	9,000	10,400	9,000	6,324	5,850	(3,150)	5,850	(3,150)	5,850	(3,150)
1-001-4155-327-0	PROFESSIONAL SERVICES AUDIT					9,000	9,000	9,000	9,000	9,000	9,000
1-001-4155-346-0	COMP SERV - GL	47,960	34,340	47,960	14,052	23,105	(24,855)	23,105	(24,855)	23,105	(24,855)
1-001-4155-347-0	COMP SERV - PAYROLL	8,000	9,606	10,411	7,133	9,800	(611)	9,800	(611)	9,800	(611)



ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014		DEPT REQUEST BUDGET		ADMIN PROPOSED		BUDGET COMMITTEE	
		FISCAL YEAR-2014		FISCAL YEAR-2015		FISCAL YEAR 2015		FISCAL YEAR 2015		FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4155-351-0	HARDWARE/SERVICE	20,000	10,579	15,000	9,124	20,000	5,000	15,000	-	15,000	-
1-001-4155-352-0	SOFTWARE & SUPPORT	1,000	40	6,000	696	16,300	10,300	16,300	10,300	16,300	10,300
1-001-4155-445-0	WEB PAGE EXPENSE	3,000	3,096	3,000	2,170	1,920	(1,080)	1,920	(1,080)	1,920	(1,080)
1-001-4155-997-0	BANK FEES	600	3,950	6,000	12,146	7,450	1,450	7,450	1,450	7,450	1,450
	<b>AUDITS &amp; COMPUTER SERVICES</b>	<b>115,560</b>	<b>96,010</b>	<b>124,371</b>	<b>65,945</b>	<b>122,015</b>	<b>(2,356)</b>	<b>117,015</b>	<b>(7,356)</b>	<b>117,015</b>	<b>(7,356)</b>
1-001-4161-147-0	SECRETARY-SALARY	2,580	1,690	2,580	3,481	3,680	1,100	3,680	1,100	3,680	1,100
1-001-4161-311-0	EXPENSES	500	-	50	8	1,000	950	250	200	250	200
1-001-4161-327-0	COURT REPORTING	2,000	1,900	2,000	2,495	2,100	100	2,100	100	2,100	100
1-001-4161-610-0	OFFICE SUPPLIES	250	11	50	21	400	350	400	350	250	200
	<b>ZONING BOARD</b>	<b>5,330</b>	<b>3,601</b>	<b>4,680</b>	<b>6,005</b>	<b>7,180</b>	<b>2,500</b>	<b>6,430</b>	<b>1,750</b>	<b>6,280</b>	<b>1,600</b>
1-001-4162-311-0	PERSONNEL BOARD	1	-	1	-	1	-	1	-	1	-
	<b>PERSONNEL BOARD</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
1-001-4163-311-0	CONSERVATION COMM.	200	209	1,686	869	1,599	(87)	1,599	(87)	1,599	(87)
	<b>CONSERVATION COMMISSION</b>	<b>200</b>	<b>209</b>	<b>1,686</b>	<b>869</b>	<b>1,599</b>	<b>(87)</b>	<b>1,599</b>	<b>(87)</b>	<b>1,599</b>	<b>(87)</b>
1-001-4164-311-0	HISTORIC DISTRICT COMM.	1	-	1	-	250	249	250	249	250	249
	<b>HISTORIC DISTRICT COMM.</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>250</b>	<b>249</b>	<b>250</b>	<b>249</b>	<b>250</b>	<b>249</b>
1-001-4165-311-0	HOUSING AUTHORITY EXP.	1	-	1	-	1	-	1	-	1	-
	<b>HOUSING AUTHORITY</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
1-001-4166-340-0	ECONOMIC DEVELOPMENT	1	-	2,500	-	10,000	7,500	3,500	1,000	3,500	1,000
	<b>ECONOMIC DEVELOPMENT</b>	<b>1</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>10,000</b>	<b>7,500</b>	<b>3,500</b>	<b>1,000</b>	<b>3,500</b>	<b>1,000</b>
1-001-4167-311-0	PUBLIC SAFETY COMM.	1	-	1	-	1	-	1	-	1	-
	<b>PUBLIC SAFETY COMMISSION</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
1-001-4168-311-0	BUDGET COMM EXP	1	-	1	-	2,000	1,999	1,500	1,499	1,500	1,499
	<b>BUDGET COMMITTEE</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2,000</b>	<b>1,999</b>	<b>1,500</b>	<b>1,499</b>	<b>1,500</b>	<b>1,499</b>
1-001-4169-147-0	COORDINATOR SALARY	2,966	1,496	2,000	540	2,000	-	2,000	-	2,000	-
1-001-4169-610-0	OFFICE SUPPLIES	175	-	50	(2)	50	-	50	-	50	-
	<b>JUVENILE HEARING BOARD</b>	<b>3,141</b>	<b>1,496</b>	<b>2,050</b>	<b>538</b>	<b>2,050</b>	<b>-</b>	<b>2,050</b>	<b>-</b>	<b>2,050</b>	<b>-</b>
1-001-4191-555-0	INAUGURATION EXPENSE	700	-	-	-	-	-	-	-	-	-
1-001-4191-580-0	DUES & CONTRIBUTIONS	5,800	5,757	5,800	5,757	5,757	(43)	5,757	(43)	5,757	(43)
1-001-4191-610-0	MAINT & SUPPLIES	4,000	2,937	4,100	2,793	1,820	(2,280)	1,820	(2,280)	1,820	(2,280)
	<b>TOWN HALL</b>	<b>10,500</b>	<b>8,694</b>	<b>9,900</b>	<b>8,550</b>	<b>7,577</b>	<b>(2,323)</b>	<b>7,577</b>	<b>(2,323)</b>	<b>7,577</b>	<b>(2,323)</b>
1-001-4192-325-0	ENGINEERING-PHASE 2 & 3	23,725	23,724	25,000	23,724	23,724	(1,276)	23,724	(1,276)	23,724	(1,276)
1-001-4192-345-0	POSTAGE - TOWN HALL	4,500	4,973	20,000	11,898	20,300	300	20,000	-	20,000	-
1-001-4192-345-0	POSTAGE - ANNEX	7,000	11,029	-	-	-	-	-	-	-	-
1-001-4192-345-0	POSTAGE - DPW	50	55	-	-	-	-	-	-	-	-
1-001-4192-345-0	POSTAGE - EMA	100	121	-	-	-	-	-	-	-	-
1-001-4192-345-0	POSTAGE - COURT	400	622	-	-	-	-	-	-	-	-
1-001-4192-431-0	COPIER - TOWN HALL	1,400	3,041	1,900	2,634	3,000	1,100	3,000	1,100	3,000	1,100
1-001-4192-431-0	COPIER - ANNEX	1,600	1,901	1,600	2,588	2,000	400	2,000	400	2,000	400
1-001-4192-431-0	COPIER - DPW	300	360	400	396	400	-	400	-	400	-
1-001-4192-621-0	HEAT - TOWN HALL	2,500	3,420	4,639	3,652	4,639	-	4,639	-	4,400	(239)
1-001-4192-621-0	HEAT - ANNEX	6,000	7,882	10,515	7,250	10,515	-	10,515	-	8,200	(2,315)
1-001-4192-621-0	HEAT - DPW	3,000	4,200	5,258	3,190	5,200	(58)	5,200	(58)	4,800	(458)
1-001-4192-621-0	HEAT - EMA	550	279	482	265	482	-	482	-	400	(82)
1-001-4192-621-0	HEAT - SCOUTERS	2,550	2,224	2,629	2,349	2,629	-	2,629	-	2,600	(29)
1-001-4192-621-0	HEAT - ANIMAL CONTROL	4,000	5,105	5,300	4,412	5,300	-	5,300	-	6,500	1,200
1-001-4192-622-0	ELECTRIC - TOWN HALL	6,000	7,333	8,000	6,246	8,000	-	8,000	-	8,000	-
1-001-4192-622-0	ELECTRIC - ANNEX	9,000	16,377	15,500	15,836	15,500	-	15,500	-	15,500	-

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014		DEPT REQUEST BUDGET		ADMIN PROPOSED		BUDGET COMMITTEE	
		FISCAL YEAR-2014		FISCAL YEAR-2015		FISCAL YEAR-2015		FISCAL YEAR-2015		FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4192-622-0	ELECTRIC - DPW	6,000	5,771	7,711	5,465	7,711	-	7,711	-	7,711	-
1-001-4192-622-0	ELECTRIC - EMA	1,150	478	400	256	400	-	400	-	400	-
1-001-4192-622-0	ELECTRIC - SCOUTERS	700	1,381	1,500	515	1,500	-	1,500	-	1,500	-
1-001-4192-623-0	WATER - TOWN HALL	200	164	200	157	200	-	200	-	200	-
1-001-4192-623-0	WATER - ANNEX	500	770	500	1,104	1,000	500	1,000	500	1,000	500
1-001-4192-623-0	WATER - DPW	550	579	550	364	550	-	550	-	550	-
1-001-4192-623-9	WATER & SEWER - ALL PLANTS	11,500	8,075	11,500	7,508	11,893	393	11,893	393	11,893	393
1-001-4912-625-0	TELEPHONE-TOWN COUNCIL				12,473	300		300	300		
1-001-4192-625-0	TELEPHONE - TOWN HALL	12,000	11,263	12,371	19,210	12,371	-	12,371	-	12,371	-
1-001-4192-625-0	TELEPHONE - ANNEX	25,500	29,816	29,265	19,002	29,265	-	29,265	-	29,265	-
1-001-4192-625-0	TELEPHONE - DPW	6,000	5,123	6,186	5,380	6,186	-	6,186	-	6,186	-
1-001-4192-625-0	TELEPHONE - EMA	350	386	500	194	250	(250)	250	(250)	250	(250)
1-001-4192-625-0	TELEPHONE - ANIMAL CONTROL	700	601	722	496	722	-	722	-	722	-
	<b>PLANT OPERATIONS</b>	<b>137,825</b>	<b>157,053</b>	<b>172,628</b>	<b>156,564</b>	<b>174,037</b>	<b>1,409</b>	<b>173,737</b>	<b>1,109</b>	<b>171,572</b>	<b>(1,056)</b>
1-001-4193-540-0	PRINTING & ADVERT EXP	12,000	11,896	12,000	9,307	13,000	1,000	13,000	1,000	13,000	1,000
1-001-4193-551-0	CODIFICATION/PRINTING	5,000	-	5,000	150	5,000	-	5,000	-	5,000	-
	<b>PRINTING &amp; ADVERTISING</b>	<b>17,000</b>	<b>11,896</b>	<b>17,000</b>	<b>9,457</b>	<b>18,000</b>	<b>1,000</b>	<b>18,000</b>	<b>1,000</b>	<b>18,000</b>	<b>1,000</b>
1-001-4194-563-0	EMERGENCY TRUCK REPAIR	3,500	-	3,500	-	3,500	-	3,500	-	3,500	-
1-001-4194-564-0	CONTINGENCY-COMPUTERS					2,500	2,500	2,500	2,500		
1-001-4194-565-0	CONTINGENCY FUND	231,021	189,593	150,000	143,081	175,000	25,000	175,000	25,000	175,000	25,000
1-001-4194-565-0	CONTINGENCY SPORTS				240,000	-	-	-	-	-	-
1-001-4194-565-0	CONTINGENCY-INFRASTRUCTURE			108,375	30,653	110,000	1,625	110,000	1,625	110,000	1,625
1-001-4194-566-0	COUNCIL CLAIMS	500	400	500	-	500	-	500	-	500	-
1-001-4194-567-0	3 YR STATISTICAL REVAL	50,000	50,000	40,000	40,000	-	(40,000)	-	(40,000)	-	(40,000)
1-001-4194-568-0	10 YEAR RE-EVALUATION	-	-	10,000	10,000	10,000	-	10,000	-	10,000	-
1-001-4194-569-0	FUND BALANCE RESTORATION	-	-	50,000	-	50,000	-	50,000	-	50,000	-
	Bond Proceed payout				538,960	-					
	<b>CONTINGENCY FUND</b>	<b>285,021</b>	<b>239,993</b>	<b>362,375</b>	<b>1,002,694</b>	<b>351,500</b>	<b>(10,875)</b>	<b>351,500</b>	<b>(10,875)</b>	<b>349,000</b>	<b>(13,375)</b>
1-001-4195-311-0	MAINTENANCE EXPENSE	1,250	1,224	1,250	42	1,252	2	1,252	2	500	(750)
	<b>SCOUTERS HALL</b>	<b>1,250</b>	<b>1,224</b>	<b>1,250</b>	<b>42</b>	<b>1,252</b>	<b>2</b>	<b>1,252</b>	<b>2</b>	<b>500</b>	<b>(750)</b>
1-001-4196-922-0	TOWN FUNDING	281,340	281,340	298,137	253,726	333,151	35,014	333,151	35,014	333,151	35,014
1-001-4196-923-0	STATE FUNDING	62,569	62,569	63,341	47,507	63,304	(37)	63,304	(37)	63,304	(37)
	<b>N.S. PUBLIC LIBRARY</b>	<b>343,909</b>	<b>343,909</b>	<b>361,478</b>	<b>301,233</b>	<b>396,455</b>	<b>34,977</b>	<b>396,455</b>	<b>34,977</b>	<b>396,455</b>	<b>34,977</b>
1-001-4211-135-0	CHIEF-SALARY	72,806	72,800	74,626	63,149	76,865	2,239	76,865	2,239	76,865	2,239
1-001-4211-137-0	DISPATCHER/CLERK-SALARY	157,185	90,983	-	-	-	-	-	-	-	-
1-001-4211-138-0	PERSONNEL-SALARY	1,154,485	1,209,625	1,360,852	1,106,021	1,400,855	40,003	1,400,855	40,003	1,400,855	40,003
1-001-4211-140-0	ADM ASST TO CHIEF-SALARY	22,308	24,011	22,977	22,238	25,477	2,500	23,666	689	23,666	689
1-001-4211-141-0	NEW RECRUIT START-UP FEES	40,000	39,922	-	4,317	10,000	10,000	10,000	10,000	10,000	10,000
1-001-4211-142-0	NEW RECRUIT TESTING FEES	-	-	-	-	-	-	-	-	-	-
1-001-4211-143-0	OT - STATION DUTY	40,000	49,752	-	-	-	-	-	-	-	-
1-001-4211-161-0	OT - POLICE	140,000	217,535	145,917	179,557	175,000	29,083	175,000	29,083	175,000	29,083
	OVERTIME DISPATCHERS	11,506	23,291	-	-	-	-	-	-	-	-
1-001-4211-165-0	OT - ATV	500	-	-	-	-	-	-	-	-	-
	HOLIDAY DISPATCHERS	10,181	4,902	-	-	-	-	-	-	-	-
1-001-4211-171-0	HOLIDAYS	40,820	34,821	53,851	39,854	72,023	18,172	72,023	18,172	72,023	18,172
1-001-4211-191-0	COMP TIME PAYOUT			16,000	25,730	37,500	21,500	37,500	21,500	37,500	21,500
1-001-4211-192-0	LONGEVITY	55,556	62,137	64,345	62,065	70,014	5,669	70,014	5,669	70,014	5,669
1-001-4211-193-0	IN-SERVICE TRAINING	19,400	19,377	20,000	14,079	49,921	29,921	35,772	15,772	35,772	15,772
1-001-4211-260-0	CLOTHING MAINTENANCE	16,500	17,734	19,500	18,534	20,000	500	20,000	500	20,000	500
1-001-4211-260-1	BERGERON	1,150	1,150	1,150	-	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	LAMOREAUX, ELLEN	1,150	1,150	1,150	325	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	CABRAL	1,150	1,150	1,150	218	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	GALLAGHER	1,150	1,150	1,150	1,010	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	LIPKA	575	575	1,150	215	1,150	-	1,150	-	1,150	-

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014		DEPT REQUEST BUDGET		ADMIN PROPOSED		BUDGET COMMITTEE	
		FISCAL YEAR-2014		FISCAL YEAR-2015		FISCAL YEAR 2015		FISCAL YEAR 2015		FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4211-260-1	AVILA-MEDENA	575	96	1,150	520	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	FREEMAN	575	575	1,150	-	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	DONOVAN	575	575	1,150	601	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	GOULD	1,150	1,150	-	-	-	-	-	-	-	-
1-001-4211-260-1	LAFFERTY	1,150	1,150	1,150	686	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	LAMOUREUX, GLENN	1,150	1,150	1,150	724	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	LAMOUREUX, MICHAEL	1,150	1,150	1,150	935	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	MOURATO	-	96	1,150	523	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	NOLETTE	1,150	1,150	1,150	-	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	PAGLIARINI	1,150	1,150	1,150	1,016	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	REYNOLDS	750	750	750	750	750	-	750	-	750	-
1-001-4211-260-1	RICCITELLI	1,150	1,150	1,150	920	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	RIDGE	1,150	1,150	1,150	298	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	NELSON	1,150	1,150	1,150	328	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	RONDEAU	1,150	1,150	1,150	-	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	RAINVILLE	1,150	1,150	1,150	804	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	MAIONE	1,150	1,150	1,150	-	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	SCOTTI, JOSEPH	1,150	1,150	1,150	640	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	SALINARO,JARED	1,150	1,150	1,150	1,150	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	CHITO	1,150	1,150	1,150	439	1,150	-	1,150	-	1,150	-
1-001-4211-260-1	LANDRY,GREGORY	1,150	1,150	1,150	776	1,150	-	1,150	-	1,150	-
	NEW NEW OFFICER					1,150		1,150	1,150	1,150	1,150
1-001-4211-260-1	MORRIS-CLOTHING	300	300	-	-	-	-	-	-	-	-
1-001-4211-260-1	PERRON			-	-	-	-	-	-	-	-
1-001-4211-260-1	PRATT CLOTHING	300	-	-	-	-	-	-	-	-	-
1-001-4211-260-1	DUNTON, BRYAN	300	300	-	-	-	-	-	-	-	-
1-001-4211-261-0	ACCUM-SICK TIME PAY OUT	3,571	-	3,571	4,044	6,385	2,814	6,385	2,814	6,385	2,814
1-001-4211-263-0	ACCREDITATION					2,800		2,800	2,800	2,800	2,800
1-001-4211-311-0	MAINTENANCE	8,000	6,777	6,500	4,933	12,500	6,000	12,500	6,000	12,500	6,000
1-001-4211-327-0	CONTRACTUAL SERVICES	7,200	3,863	9,500	8,055	9,500	-	9,500	-	9,500	-
1-001-4211-328-0	IMC-MANAGER	25,000	25,000	25,000	20,839	30,000	5,000	30,000	5,000	30,000	5,000
1-001-4211-328-0	IMC-SOFTWARE & FEES	8,945	10,728	10,728	11,245	17,970	7,242	17,970	7,242	17,970	7,242
1-001-4211-328-0	IMC-OTHER EXPENSES	6,260	6,515	5,675	3,661	5,675	-	5,675	-	5,675	-
1-001-4211-328-0	IMC-REPAIRS & UPGRADES	1,000	1,000	4,900	2,185	7,200	2,300	7,200	2,300	7,200	2,300
1-001-4211-345-0	POSTAGE	-	-	-	-	-	-	-	-	-	-
1-001-4211-433-0	TRAINING/FIRE ARMS	18,000	18,455	25,000	24,850	38,190	13,190	38,190	13,190	38,190	13,190
1-001-4211-435-0	PROMOTIONAL EXAMS	500	37	-	-	-	-	-	-	-	-
1-001-4211-436-0	EDUCATIONAL REIMB	11,088	12,074	20,000	7,095	20,000	-	20,000	-	20,000	-
1-001-4211-521-0	MEDICAL/JOB RELATED	3,000	4,436	10,000	14,664	10,000	-	10,000	-	10,000	-
1-001-4211-532-0	COMM MAINT	3,000	2,049	2,000	1,894	6,000	4,000	6,000	4,000	6,000	4,000
1-001-4211-553-0	HIGHWAY SAFETY	250	-	250	179	350	100	350	100	350	100
1-001-4211-565-0	CONTINGENCY-POLICE	2,000	1,709	2,000	11,491	2,000	-	2,000	-	2,000	-
1-001-4211-580-0	CONFERENCE/TRAVEL/DUES	400	361	400	440	500	100	500	100	500	100
1-001-4211-610-0	OFFICE SUPPLIES	7,000	6,825	8,000	6,418	10,400	2,400	9,000	1,000	9,000	1,000
1-001-4211-616-0	B. C. I. ROOM	5,912	4,912	6,000	728	6,018	18	6,018	18	6,018	18
1-001-4211-626-0	GAS,OIL,TIRES	55,000	68,690	65,000	53,463	65,000	-	65,000	-	65,000	-
1-001-4211-742-0	VEHICLE REPAIR	12,000	11,941	8,000	5,273	8,000	-	8,000	-	8,000	-
1-001-4211-800-0	POLICE EXAMS				200	-					
	<b>POLICE DEPARTMENT</b>	<b>1,986,323</b>	<b>2,078,528</b>	<b>2,018,942</b>	<b>1,730,077</b>	<b>2,225,643</b>	<b>206,701</b>	<b>2,208,283</b>	<b>189,341</b>	<b>2,208,283</b>	<b>189,341</b>
1-001-4212-136-0	ANIMAL CONTROL	40,170	40,481	42,762	35,130	44,152	1,390	44,152	1,390	44,152	1,390
1-001-4212-155-0	OVERTIME	1,750	1,084	1,750	749	1,750	-	1,750	-	1,750	-
1-001-4212-192-0	LONGEVITY	2,410	2,410	2,566	2,491	2,870	304	2,870	304	2,870	304
1-001-4212-260-0	CLOTHING ALLOWANCE	650	650	650	325	650	-	650	-	650	-
1-001-4212-327-0	CONTRACTUAL SERVICES	750	-	750	-	-	(750)	7,500	6,750	-	(750)
1-001-4212-610-9	OFFICE SUPPLIES	425	69	200	-	200	-	200	-	200	-
1-001-4212-611-0	SUPPLIES	500	208	200	89	-	(200)	-	(200)	-	(200)
1-001-4212-618-0	FOOD AND MAINT.	1,250	1,011	2,000	287	2,000	-	2,000	-	2,000	-
1-001-4212-626-9	VEHICLE EXPENSES	3,310	3,934	3,400	2,336	4,000	600	4,000	600	4,000	600

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014 FISCAL YEAR-2014		DEPT REQUEST BUDGET FISCAL YEAR-2015		ADMIN PROPOSED FISCAL YEAR 2015		BUDGET COMMITTEE FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4212-630-0	EQUIPMENT MAINT	1,050	424	1,050	391	9,500	8,450	2,000	950	9,500	8,450
1-001-4212-720-0	BUILDING MAINT	2,000	491	1,500	1,575	1,600	100	1,600	100	1,600	100
	<b>ANIMAL CONTROL</b>	<b>54,265</b>	<b>50,763</b>	<b>56,828</b>	<b>43,374</b>	<b>66,722</b>	<b>9,894</b>	<b>66,722</b>	<b>9,894</b>	<b>66,722</b>	<b>9,894</b>
1-001-4213-100-0	EMA DIRECTOR	5,000	5,000	5,500	2,750	6,000	500	6,000	500	6,000	500
1-001-4213-260-9	CLOTHING	1,000	231	500	475	1,500	1,000	1,500	1,000	750	250
1-001-4213-520-0	INSURANCE EXPENSE	480	378	500	386	500	-	500	-	500	-
1-001-4213-580-0	TRAVEL/DUES	900	591	500	155	4,600	4,100	4,600	4,100	600	100
1-001-4213-630-9	EQUIPMENT MAINT	3,500	3,180	3,750	1,531	2,483	(1,267)	2,483	(1,267)	2,483	(1,267)
1-001-4213-647-0	TRAINING	1,000	292	500	506	3,575	3,075	3,575	3,075	7,575	7,075
	<b>EMA</b>	<b>11,880</b>	<b>9,672</b>	<b>11,250</b>	<b>5,803</b>	<b>18,658</b>	<b>7,408</b>	<b>18,658</b>	<b>7,408</b>	<b>17,908</b>	<b>6,658</b>
1-001-4221-311-0	SERVICES	2,341,768	2,341,768	2,341,768	1,951,474	2,341,768	-	2,341,768	-	2,341,768	-
1-001-4221-626-0	VEHICLE FUELS	22,000	20,120	22,000	24,823	24,000	2,000	24,000	2,000	24,000	2,000
1-001-4221-741-0	FIRE EQUIP. REPLACE/REPAIR	3,000	5,984	3,000	1,032	5,000	2,000	5,000	2,000	5,000	2,000
1-001-4221-742-0	VEHICLES MAINT.	15,000	17,031	20,000	13,334	20,000	-	20,000	-	20,000	-
	<b>N.S. FIRE DEPARTMENT</b>	<b>2,381,768</b>	<b>2,384,903</b>	<b>2,386,768</b>	<b>1,990,663</b>	<b>2,390,768</b>	<b>4,000</b>	<b>2,390,768</b>	<b>4,000</b>	<b>2,390,768</b>	<b>4,000</b>
1-001-4223-562-0	RENTAL EXPENSE	45,000	45,000	50,000	-	51,375	1,375	51,375	1,375	51,375	1,375
	<b>HYDRANT RENTAL</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>-</b>	<b>51,375</b>	<b>1,375</b>	<b>51,375</b>	<b>1,375</b>	<b>51,375</b>	<b>1,375</b>
1-001-4241-141-0	INSPECTOR-SALARY	49,142	49,142	50,614	42,827	52,132	1,518	52,132	1,518	52,132	1,518
1-001-4241-142-0	PERSONNEL-SALARY	27,200	27,475	29,244	24,024	30,194	950	30,194	950	30,194	950
1-001-4241-143-0	ELECTRICAL INSPECT-SAL.	6,000	5,553	7,000	5,833	7,000	-	7,000	-	7,000	-
1-001-4241-144-0	P/T MECHANICAL INSP-SAL.	3,000	3,000	3,200	2,667	3,200	-	3,200	-	3,200	-
1-001-4241-145-0	P/T PLUMBING INSP-SALARY	3,000	3,000	3,200	2,667	3,200	-	3,200	-	3,200	-
1-001-4241-157-0	P/T ZONING INSP-SALARY	2,100	2,194	10,000	5,835	10,000	-	10,000	-	10,000	-
1-001-4241-172-0	P/T ELECTRICAL INSP-SAL.	3,000	720	2,600	540	2,600	-	2,600	-	2,600	-
1-001-4241-192-0	LONGEVITY	4,690	4,690	5,045	4,993	5,200	155	5,200	155	5,200	155
1-001-4241-311-0	MAINTENANCE	918	163	900	193	900	-	900	-	500	(400)
1-001-4241-432-0	PRINTING	600	425	600	595	600	-	600	-	600	-
1-001-4241-580-0	TRAVEL/DUES/EDUCATION	570	127	200	35	200	-	200	-	200	-
1-001-4241-610-0	OFFICE SUPPLIES	600	192	400	240	550	150	550	150	550	150
1-001-4241-626-0	GAS & OIL REPAIRS	2,900	1,959	2,400	1,208	4,449	2,049	4,449	2,049	2,400	-
	<b>INSPECTION DIVISION</b>	<b>103,720</b>	<b>98,640</b>	<b>115,403</b>	<b>91,657</b>	<b>120,225</b>	<b>4,822</b>	<b>120,225</b>	<b>4,822</b>	<b>117,776</b>	<b>2,373</b>
1-001-4310-124-0	DIRECTOR-SALARY	61,112	61,116	62,949	53,269	64,837	1,888	64,837	1,888	64,837	1,888
1-001-4310-128-0	CUSTODIAN (P/T)	14,247	13,843	14,247	11,248	14,247	-	14,247	-	14,247	-
1-001-4310-128-0	CUSTODIAN (P/T)					7,498		7,498	7,498		
1-001-4310-192-0	LONGEVITY	2,139	2,139	3,462	3,462	3,566	104	3,566	104	3,566	104
1-001-4310-610-0	OFFICE SUPPLIES	2,000	1,302	2,000	2,364	2,500	500	2,500	500	2,000	
	<b>DPW - ADMINISTRATION</b>	<b>79,498</b>	<b>78,400</b>	<b>82,658</b>	<b>70,343</b>	<b>92,648</b>	<b>9,990</b>	<b>92,648</b>	<b>9,990</b>	<b>84,650</b>	<b>1,992</b>
1-001-4311-124-0	DIRECTOR P/W-SALARY	1	-	1	-	-	(1)	-	(1)	-	(1)
1-001-4311-126-0	PERSONNEL	343,853	340,713	405,771	313,085	434,371	28,600	434,371	28,600	434,371	28,600
1-001-4311-155-0	OVERTIME	24,070	43,648	30,500	49,545	30,000	(500)	30,000	(500)	30,000	(500)
1-001-4311-156-0	CONSULTANT/ENGINEERING	11,000	25,150	12,000	15,938	33,000	21,000	33,000	21,000	33,000	21,000
1-001-4311-157-0	CONTRACTED SNOW REMOVAL	28,000	7,940	30,000	39,554	30,000	-	30,000	-	30,000	-
1-001-4311-192-0	LONGEVITY	14,996	16,381	16,213	15,066	17,202	989	17,202	989	17,202	989
1-001-4311-327-0	CONTRACTUAL SERVICES	5,000	1,430	5,000	2,146	5,000	-	5,000	-	5,000	-
1-001-4311-412-0	CRACK SEAL	25,000	515	25,000	-	25,000	-	25,000	-	25,000	-
1-001-4311-423-0	ICE CONTROL	65,000	111,857	75,000	168,311	110,000	35,000	110,000	35,000	110,000	35,000
1-001-4311-580-0	DUES	75	10	75	25	75	-	75	-	75	-
1-001-4311-601-0	CLOTHING ALLOWANCE	5,850	5,850	6,500	2,925	6,500	-	6,500	-	6,500	-
1-001-4311-602-0	DRAINAGE PIPES	5,000	1,234	6,000	-	6,000	-	6,000	-	5,000	(1,000)
1-001-4311-603-0	CATCH BASIN EXP.	3,000	1,196	3,000	3,079	3,000	-	3,000	-	3,000	-
1-001-4311-604-0	SAND AND GRAVEL	3,000	3,092	3,000	1,426	3,000	-	3,000	-	3,000	-
1-001-4311-605-0	ROAD RESURFACING			200,000	27,655	200,000	-	200,000	-	200,000	-
1-001-4311-610-0	SUPPLIES		229								

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014 FISCAL YEAR-2014		DEPT REQUEST BUDGET FISCAL YEAR-2015		ADMIN PROPOSED FISCAL YEAR 2015		BUDGET COMMITTEE FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4311-626-0	GAS OIL & TIRES	38,700	59,053	45,000	52,916	53,000	8,000	53,000	8,000	53,000	8,000
	TRUCK RENTAL-SNOW PLOW					21,600		21,600		21,600	
	STORM DAMAGE					3,000		3,000		3,000	
1-001-4311-641-0	TOOL REPLACEMENT	2,500	1,982	2,500	2,752	2,500	-	2,500	-	2,500	-
1-001-4311-642-0	HOT AND COLD PATCH	10,000	8,872	10,000	9,389	10,000	-	10,000	-	10,000	-
1-001-4311-645-0	STREET SIGNS	1,000	1,178	1,500	2,664	2,500	1,000	2,500	1,000	2,500	1,000
1-001-4311-720-0	BUILDING MAINTENANCE	1,600	2,030	1,000	1,898	1,140	140	1,140	140	1,500	500
1-001-4311-725-0	CATCH BASIN REPAIR/MAINT	30,000				-	-	-	-	-	-
1-001-4311-741-0	REPLACEMENT PARTS	61,000	51,374	66,400	51,422	66,000	(400)	66,000	(400)	60,000	(6,400)
	<b>HIGHWAY DEPARTMENT</b>	<b>678,645</b>	<b>683,735</b>	<b>944,460</b>	<b>759,796</b>	<b>1,062,888</b>	<b>118,428</b>	<b>1,062,888</b>	<b>118,428</b>	<b>1,056,248</b>	<b>111,788</b>
1-001-4312-127-0	PARKS & REC. DIRECTOR	-	-	-	-	-	-	-	-	-	-
1-001-4312-128-0	MAINT. PERSONNEL	31,793	32,108	34,150	28,054	35,260	1,110	35,260	1,110	35,260	1,110
1-001-4312-130-0	SEASONAL PERSONNEL	5,200	4,855	5,200	5,200	9,600	4,400	9,600	4,400	9,600	4,400
1-001-4312-155-0	OVERTIME	1,590	837	1,708	311	2,116	408	2,116	408	2,116	408
1-001-4312-192-0	LONGEVITY	1,113	1,113	1,195	1,160	1,234	39	1,234	39	1,234	39
1-001-4312-311-0	MAINTENANCE	500	-	500	215	500	-	300	(200)	300	(200)
1-001-4312-580-0	CONFERENCE & DUES	200	220	200	75	220	20	220	20	220	20
1-001-4312-601-0	CLOTHING ALLOWANCE	650	650	650	325	650	-	650	-	650	-
1-001-4312-606-0	PARK MAINT.-REHAB. FIELDS	17,500	16,380	21,500	11,870	18,500	(3,000)	18,500	(3,000)	18,500	(3,000)
1-001-4312-611-0	GAMES AND EQUIPMENT	400	-			2,500	2,500	2,500	2,500	2,500	2,500
1-001-4312-626-0	GAS/REPAIRS	7,999	4,356	8,000	4,504	8,000	-	8,000	-	8,000	-
1-001-4312-646-0	MEMORIAL PARKS MAINT	400	-	400	-	400	-	400	-	400	-
	<b>PARKS &amp; RECREATION</b>	<b>67,345</b>	<b>60,519</b>	<b>73,503</b>	<b>51,714</b>	<b>78,980</b>	<b>5,477</b>	<b>78,780</b>	<b>5,277</b>	<b>78,780</b>	<b>5,277</b>
1-001-4313-150-0	SALARY	1,730	1,730	1,730	1,442	1,730	-	1,730	-	1,730	-
1-001-4313-428-0	TREE REMOVAL/PRUNING	2,000	-	2,000	-	2,500	500	2,500	500	2,000	-
	<b>TREE WARDEN</b>	<b>3,730</b>	<b>1,730</b>	<b>3,730</b>	<b>1,442</b>	<b>4,230</b>	<b>500</b>	<b>4,230</b>	<b>500</b>	<b>3,730</b>	<b>-</b>
1-001-4314-311-0	EXPENSES	200,000	218,928	200,000	206,872	225,000	25,000	225,000	25,000	225,000	25,000
	<b>STREET LIGHTS</b>	<b>200,000</b>	<b>218,928</b>	<b>200,000</b>	<b>206,872</b>	<b>225,000</b>	<b>25,000</b>	<b>225,000</b>	<b>25,000</b>	<b>225,000</b>	<b>25,000</b>
1-001-4315-327-0	RECYCLE CO-ORD .25FTE	15,694	15,367	15,694	12,380	16,086	392	16,086	392	16,086	392
1-001-4315-414-0	RUBBISH CONTRACT	264,280	264,280	264,280	220,232	277,494	13,214	277,494	13,214	277,494	13,214
1-001-4315-415-0	SOLID WASTE DISPOSAL	130,000	111,100	128,700	67,890	130,000	1,300	130,000	1,300	130,000	1,300
1-001-4315-416-0	EXP. REV. SHARE & RECYCL	200,000	200,000	200,000	166,666	210,000	10,000	210,000	10,000	210,000	10,000
1-001-4315-610-0	RECYCLE SUPPLIES	1,000	982	1,000	980	1,000	-	1,000	-	1,000	-
1-001-4315-128-0	GATEKEEPER			15,000	9,050	15,000	-	15,000	-	15,000	-
	<b>RUBBISH DISPOSAL</b>	<b>610,974</b>	<b>591,729</b>	<b>624,674</b>	<b>477,198</b>	<b>649,580</b>	<b>24,906</b>	<b>649,580</b>	<b>24,906</b>	<b>649,580</b>	<b>24,906</b>
1-001-4316-151-0	PERSONNEL	1	-	1	-	1	-	1	-	1	-
	<b>SEALER OF WEIGHTS</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
1-001-4711-825-0	SCHOOL BOND 2012	185,000	148,000	290,000	240,000	228,000	(62,000)	228,000	(62,000)	228,000	(62,000)
1-001-4711-830-0	SCHOOL BOND 2.1MIL	105,000	105,000	105,000	105,000	105,000	-	105,000	-	105,000	-
1-001-4711-832-0	GO BOND-MIDDLE SCHOOL	1,165,000	1,165,000	1,215,000	1,215,000	1,275,000	60,000	1,275,000	60,000	1,275,000	60,000
1-001-4711-841-0	MLC L/P 11/25/08	53,111	53,110	55,219	55,219	-	(55,219)	-	(55,219)	-	(55,219)
1-001-4711-842-0	1.7M BOND-700K BALL FIELD	40,000	40,000	35,000	35,000	35,000	-	35,000	-	35,000	-
1-001-4711-845-0	JOHNSON CONTROL-SCHOOL	125,000	125,000	145,000	140,000	155,000	10,000	155,000	10,000	155,000	10,000
1-001-4711-846-0	SOVEREIGN L/P 2012	32,767	32,904	52,369	47,052	53,979	1,610	53,979	1,610	53,979	1,610
1-001-4711-847-0	US BANK L/P 2013			78,921	78,920	79,936	1,015	79,936	1,015	79,936	1,015
1-001-4711-847-0	TD LEASING 2014					83,637	83,637	83,637	83,637	83,637	83,637
	NEW TD LEASING-2014 GO BOND					40,000	40,000	40,000	40,000	40,000	40,000
	<b>DEBT SERVICE - PRINCIPLE</b>	<b>1,705,878</b>	<b>1,669,014</b>	<b>1,976,509</b>	<b>1,916,191</b>	<b>2,055,552</b>	<b>79,043</b>	<b>2,055,552</b>	<b>79,043</b>	<b>2,055,552</b>	<b>79,043</b>
1-001-4712-825-0	SCHOOL BOND-2001	39,250	31,390	42,620	34,345	29,749	(12,871)	29,749	(12,871)	29,749	(12,871)
1-001-4712-830-0	SCOOL BOND 2.1 MIL 071207	72,340	72,340	67,878	67,878	63,415	(4,463)	63,415	(4,463)	63,415	(4,463)
1-001-4712-832-0	GO BOND-MIDDLE SCHOOL 30MIL	1,210,081	1,210,081	1,161,644	1,161,644	1,100,894	(60,750)	1,100,894	(60,750)	1,100,894	(60,750)
1-001-4712-841-0	MLC L/P 11/25/08	4,301	4,301	2,192	2,192	-	(2,192)	-	(2,192)	-	(2,192)

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR-2013		As of 5/19/2014 FISCAL YEAR-2014		DEPT REQUEST BUDGET FISCAL YEAR-2015		ADMIN PROPOSED FISCAL YEAR 2015		BUDGET COMMITTEE FISCAL YEAR-2015	
		ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4712-842-0	1.7M BOND-700K BALL FIELD	26,450	26,450	24,916	12,775	23,625	(1,291)	23,625	(1,291)	23,625	(1,291)
1-001-4712-845-0	JOHNSON CONTROL-SCHOOL	134,400	134,400	129,600	129,600	124,224	(5,376)	124,224	(5,376)	124,224	(5,376)
1-001-4712-846-0	SOVEREIGN L/P 2012	5,346	5,346	4,272	4,272	3,270	(1,002)	3,270	(1,002)	3,270	(1,002)
1-001-4712-847-0	US BANK L/P 2013			5,211	5,211	4,195	(1,016)	4,195	(1,016)	4,195	(1,016)
1-001-4712-847-0	TD LEASING 2014					7,310		7,310		7,310	
	NEW TD LEASING-2014 GO BOND					19,943		19,943		19,943	
	<b>DEBT SERVICE - INTEREST</b>	<b>1,492,168</b>	<b>1,484,308</b>	<b>1,438,333</b>	<b>1,417,917</b>	<b>1,376,625</b>	<b>(61,708)</b>	<b>1,376,625</b>	<b>(61,708)</b>	<b>1,376,625</b>	<b>(61,708)</b>
1-001-4811-210-0	HEALTH INSUR.-BUYBACK	67,000	60,000	60,000	24,250	41,000	(19,000)	41,000	(19,000)	41,000	(19,000)
1-001-4811-211-0	HEALTH INSUR.- RETIREES	295,016	282,491	304,761	246,228	282,594	(22,167)	282,594	(22,167)	282,594	(22,167)
1-001-4811-211-0	HEALTH INSUR.-ACTIVE	658,660	609,368	675,292	639,052	626,155	(49,137)	626,155	(49,137)	626,155	(49,137)
1-001-4811-212-0	LIFE INSUR.-ACTIVE	16,268	16,023	17,968	13,650	17,978	10	17,978	10	17,978	10
1-001-4811-213-0	DENTAL INSUR.-RETIREES	17,100	14,565	14,390	11,942	13,743	(647)	13,743	(647)	13,743	(647)
1-001-4811-213-0	DENTAL INSUR.-ACTIVE	46,370	33,471	40,815	33,373	38,980	(1,835)	38,980	(1,835)	38,980	(1,835)
1-001-4811-221-0	FICA	243,485	258,781	258,600	220,152	266,418	7,818	266,418	7,818	266,418	7,818
1-001-4811-231-0	POLICE PENSION	140,568	137,191	185,707	164,326	193,217	7,510	193,217	7,510	193,217	7,510
1-001-4811-232-0	MUNICIPAL PENSION	90,820	116,867	81,559	77,358	86,549	4,990	86,549	4,990	86,549	4,990
1-001-4811-233-0	OPEB (RETIREMENT) TRANSFER			25,000	25,000	25,000	-	25,000	-	25,000	-
1-001-4811-251-0	UNEMPLOYMENT INSUR.	10,000	10,976	10,000	12,194	10,000	-	10,000	-	10,000	-
1-001-4811-521-0	VACATION/SICK PAYOUT	-	-	-	-	-	-	-	-	-	-
1-001-4811-522-0	DEDUCT REIMBS POLICE-RETIREE	1,500	695	1,500	185	1,500	-	1,500	-	1,500	-
1-001-4811-522-0	DEDUCT REIMBS POLICE-ACTIVE	10,000	801	7,500	1,536	7,500	-	7,500	-	7,500	-
1-001-4811-523-0	DEDUCT REIMBS TOWN-RETIREE	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500
1-001-4811-523-0	DEDUCT REIMBS TOWN-ACTIVE	2,500	1,200	2,700	300	2,400	(300)	2,400	(300)	2,400	(300)
	<b>EMPLOYEE BENEFITS</b>	<b>1,599,287</b>	<b>1,542,429</b>	<b>1,685,792</b>	<b>1,469,546</b>	<b>1,615,534</b>	<b>(70,258)</b>	<b>1,615,534</b>	<b>(70,258)</b>	<b>1,615,534</b>	<b>(70,258)</b>
1-001-4812-520-0	PREMIUMS	175,000	160,672	192,000	167,782	195,000	3,000	200,497	8,497	200,497	8,497
	<b>INSURANCE</b>	<b>175,000</b>	<b>160,672</b>	<b>192,000</b>	<b>167,782</b>	<b>195,000</b>	<b>3,000</b>	<b>200,497</b>	<b>8,497</b>	<b>200,497</b>	<b>8,497</b>
	CAPITAL OUTLAYS FINANCE	-	-	-	-	-	-	-	-	-	-
	CAPITAL OUTLAYS HIGHWAY	-	-	-	-	-	-	-	-	-	-
	CAPITAL OUTLAYS POLICE	-	-	-	-	-	-	78,407	78,407	78,407	78,407
	CAPITAL OUTLAYS SCHOOLS	-	-	-	-	-	-	247,675	247,675	247,675	247,675
	<b>CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,082</b>	<b>326,082</b>	<b>326,082</b>	<b>326,082</b>
1-001-4813-323-0	Settlements					95,000	95,000	95,000	95,000	95,000	95,000
	<b>Settlement Obligations</b>					<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
1-001-4821-922-0	TOWN	17,976,868	17,976,868	18,216,868	14,980,724	18,945,543	728,675	18,581,205	364,337	18,586,868	370,000
1-001-4821-923-0	STATE	4,997,032	5,870,030	5,246,654	5,513,870	5,454,362	207,708	5,454,362	207,708	5,454,362	207,708
1-001-4821-932-0	TUITION-GROUP HOME	120,000	120,000	120,000	109,368	110,986	(9,014)	110,986	(9,014)	110,986	(9,014)
	HIGH COST SPED			10,046		11,538	1,492	11,538	1,492	11,538	1,492
	MEDICAID			181,086		181,086	-	205,000	23,914	205,000	23,914
	RENTAL INCOME			40,000		40,000	-	60,000	20,000	60,000	20,000
	MISCELLANEOUS REVENUE			30,000		-	(30,000)	-	(30,000)	-	(30,000)
	<b>SCHOOL DEPARTMENT</b>	<b>23,093,900</b>	<b>23,966,898</b>	<b>23,844,654</b>	<b>20,603,962</b>	<b>24,743,515</b>	<b>898,861</b>	<b>24,423,091</b>	<b>578,437</b>	<b>24,428,754</b>	<b>584,100</b>
1-001-4911-851-0	V.F.W. HOLIDAYS	2,500	2,500	2,500	2,500	-	(2,500)	-	(2,500)	-	(2,500)
1-001-4911-853-0	NORTHEN RI MENTAL HEALTH CTR	1,000	-	1,000	-	-	(1,000)	-	(1,000)	-	(1,000)
1-001-4911-858-0	R.S.V.P.	4,000	5,000	4,000	4,000	-	(4,000)	-	(4,000)	-	(4,000)
1-001-4911-860-0	SENIOR CITIZENS MINI BUS	32,000	32,000	-	-	-	-	-	-	-	-
1-001-4911-861-0	SENIOR CITIZENS BUS TRIPS	1,250	1,250	2,000	-	-	(2,000)	-	(2,000)	-	(2,000)
1-001-4911-862-0	VETERANS ADVISOR	450	225	450	450	-	(450)	-	(450)	-	(450)
1-001-4911-875-0	BLACKSTONE VALLEY TOURISM	200	200	-	-	-	-	-	-	-	-
1-001-4911-877-0	LAND TRUST	1,250	1,250	1,250	1,250	-	(1,250)	-	(1,250)	-	(1,250)
1-001-4911-878-0	FRIENDS OF NS ANIMAL	200	200	1,000	1,000	-	(1,000)	-	(1,000)	-	(1,000)
1-001-4911-879-0	SENIOR SERVICES, INC	5,000	3,750	5,000	5,000	-	(5,000)	-	(5,000)	-	(5,000)
1-001-4911-882-0	WE THE PEOPLE	-	-	3,600	3,600	-	(3,600)	-	(3,600)	-	(3,600)
1-001-4911-883-0	COUNCIL DONATIONS			2,500	750	-	(2,500)	-	(2,500)	-	(2,500)

				As of 5/19/2014		DEPT REQUEST BUDGET		ADMIN PROPOSED		BUDGET COMMITTEE	
		FISCAL YEAR-2013		FISCAL YEAR-2014		FISCAL YEAR-2015		FISCAL YEAR 2015		FISCAL YEAR-2015	
ACCOUNT #	ACCOUNT DESCRIPTION	ACTUAL BUDGET	ACTUAL EXPENDED	ACTUAL BUDGET	ACTUAL EXPENDED	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE	PROPOSED BUDGET	NET CHANGE
1-001-4911-884-0	THUNDERMIST	500	500	-	-	-	-	-	-	-	-
1-001-4911-885-0	NS FOOD PANTRY			200	-	-	(200)	-	(200)	-	(200)
	<b>GRANTS &amp; CONTRIBUTIONS</b>	<b>48,350</b>	<b>46,875</b>	<b>23,500</b>	<b>18,550</b>	<b>-</b>	<b>(23,500)</b>	<b>-</b>	<b>(23,500)</b>	<b>-</b>	<b>(23,500)</b>
	<b>TOTAL - GENERAL FUND</b>	<b>36,249,006</b>	<b>36,937,808</b>	<b>37,809,954</b>	<b>33,368,274</b>	<b>39,239,167</b>	<b>1,429,213</b>	<b>39,225,170</b>	<b>1,415,216</b>	<b>39,161,265</b>	<b>1,351,311</b>

**TOWN OF NORTH SMITHFIELD, RI**  
**PROPOSED GENERAL FUND - REVENUE BUDGET**  
**FISCAL YEAR 2014/2015**

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013		FISCAL YEAR 2014		FISCAL YEAR 2015		FISCAL YEAR 2015	
		ADOPTED BUDGET	REVENUE RECEIVED	ADOPTED BUDGET	REVENUE RECEIVED	ADMIN PROPOSED	\$ CHANGE	BUDGET COMM.	\$ CHANGE
				<b>As of</b>	<b>5/16/2014</b>				
2-001-3311-090-1100-0	CURRENT YEAR TAXES	27,894,691	27,866,142	28,863,772	27,850,204	30,127,599	1,263,827	30,094,114	1,230,342
2-001-3311-090-1101-0	CURRENT YEAR INTEREST	120,000	182,671	120,000	124,305	120,000	-	120,000	-
2-001-3311-090-1102-0	CURRENT YR MUNI LIEN CERT.	12,000	12,782	12,000	9,220	12,000	-	12,000	-
2-001-3311-090-1271-0	REPLACEMENT MV TAXES	173,847	166,413	168,480	176,912	181,965	13,485	181,965	13,485
	<b>CURRENT YEAR TAXES</b>	<b>28,200,538</b>	<b>28,228,008</b>	<b>29,164,252</b>	<b>28,160,641</b>	<b>30,441,564</b>	<b>1,277,312</b>	<b>30,408,079</b>	<b>1,243,827</b>
2-001-3312-091-1140-0	PRIOR YEAR TAXES	350,000	321,633	400,000	421,600	400,000	-	400,000	-
2-001-3312-091-1167-0	PRIOR YEAR INTEREST	70,000	58,757	70,000	54,843	70,000	-	60,000	(10,000)
2-001-3312-091-1170-0	STABILAZATION CREDITS	500	631	500	3,710	500	-	500	-
2-001-3312-091-1275-0	COLLECTION EXPENSE		(2,184)	-	(717)	-	-	-	-
	<b>PRIOR YEAR TAXES</b>	<b>420,500</b>	<b>378,837</b>	<b>470,500</b>	<b>479,435</b>	<b>470,500</b>	<b>-</b>	<b>460,500</b>	<b>(10,000)</b>
2-001-3321-092-1170-0	RECORDING FEES	90,000	132,404	120,000	103,633	120,000	-	120,000	-
2-001-3321-092-1171-0	COPIES & CERTIFICATES	27,791	15,635	10,000	13,178	10,000	-	12,000	2,000
2-001-3321-092-1172-0	MARRIAGE LICENSES	2,160	936	1,000	1,032	1,000	-	1,000	-
2-001-3321-092-1173-0	HUNTING & FISHING LICENSES	93	355	100	119	100	-	100	-
2-001-3321-092-1174-0	ZONING BOARD		-	-	-	-	-	-	-
2-001-3321-092-1175-0	TRANSFER ON R/E COMMISSION	113,100	126,440	113,000	173,780	125,000	12,000	125,000	12,000
2-001-3321-092-1176-0	SUNDRY SALES	2,550	2,817	2,550	2,367	2,550	-	2,550	-
2-001-3321-092-1177-0	VICTUALLING LICENSES	300	1,750	1,700	1,800	1,800	100	1,800	100
2-001-3321-092-1178-0	AUTO & JUNK LICENSES		400	400	400	400	-	400	-
2-001-3321-092-1179-0	MOVIE LICENSES		-	-	-	-	-	-	-
2-001-3321-092-1180-0	MISCELLANEOUS RECEIPTS	21,248	19,109	21,200	15,360	21,200	-	18,000	(3,200)
2-001-3321-092-1181-0	DETECTIVE LICENSES		450	-	450	450	450	450	450
2-001-3321-092-1182-0	REALTY TRANSFER TAX RECEIPT		-	-	-	-	-	-	-
2-001-3321-092-1183-0	PROBATE COURT FEES	15,153	20,966	15,000	8,837	15,000	-	15,000	-
2-001-3321-092-1184-0	DOG LICENSES	600	2,615	1,000	2,035	1,000	-	1,500	500
2-001-3321-092-1185-0	LIQUOR LICENSES	6,500	10,800	10,800	11,550	11,000	200	12,000	1,200
2-001-3321-092-1186-0	PROBATE ADS	5,385	4,410	3,500	3,062	3,500	-	3,500	-
2-001-3321-092-1187-0	CANINE SURCHARGE	120	523	120	402	120	-	400	280
	<b>TOWN CLERK - OTHER FEES</b>	<b>285,000</b>	<b>339,610</b>	<b>300,370</b>	<b>338,004</b>	<b>313,120</b>	<b>12,750</b>	<b>313,700</b>	<b>13,330</b>
2-001-3322-093-1187-0	BUILDING PERMITS & ZONING	145,000	201,903	145,000	124,045	145,000	-	145,000	-
2-001-3322-093-1199-0	DEPT HEALTH		-	-	-	-	-	-	-



**As of 5/16/2014**

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013		FISCAL YEAR 2014		FISCAL YEAR 2015		FISCAL YEAR 2015	
		ADOPTED BUDGET	REVENUE RECEIVED	ADOPTED BUDGET	REVENUE RECEIVED	ADMIN PROPOSED	\$ CHANGE	BUDGET COMM.	\$ CHANGE
2-001-3322-093-1202-0	FIRE DEPT. PLAN REVIEW	12,000	31,759	12,000	10,975	12,000	-	12,000	-
	<b>BUILDING INSPECTOR</b>	<b>157,000</b>	<b>233,662</b>	<b>157,000</b>	<b>135,020</b>	<b>157,000</b>	<b>-</b>	<b>157,000</b>	<b>-</b>
2-001-3323-094-1201-0	PARKING TICKETS		-	-	-			-	-
2-001-3323-094-1202-0	ACCIDENT REPORTS	1,000	755	1,000	1,714	1,000	-	1,000	-
2-001-3323-094-1203-0	PISTOL PERMITS		360	200	520	300	100	300	100
2-001-3323-094-1204-0	POLICE DETAIL & CRUISER FEE		3,583	12,000	6,359	12,000	-	8,000	(4,000)
2-001-3323-094-1205-0	COURT FINES-ATV FINES	300	-	-	(296)	100	100	100	100
2-001-3323-094-1207-0	POLICE EXAMS		-	-	4,250		-	-	-
2-001-3323-094-1206-0	MISC. RECEIPTS POLICE	29,500	24,360	25,000	16,662	25,000	-	20,000	(5,000)
	<b>POLICE DEPARTMENT</b>	<b>30,800</b>	<b>29,058</b>	<b>38,200</b>	<b>29,209</b>	<b>38,400</b>	<b>200</b>	<b>29,400</b>	<b>(8,800)</b>
2-001-3324-096-1205-0	PLANNING DEPT RECEIPTS	4,500	3,400	3,000	11,164	5,000	2,000	5,000	2,000
2-001-3324-096-1207-0	ANIMAL CONTROL FEES	2,000	1,794	2,000	1,299	2,000	-	2,000	-
2-001-3324-096-1212-0	SALE OF USED EQUIPMENT		-	-	-		-	-	-
2-001-3324-096-1213-0	MUNICIPAL COURT RECEIPTS	75,000	67,880	65,000	46,872	65,000	-	55,000	(10,000)
2-001-3324-096-1214-0	MISCELLANEOUS RECEIPTS	10,000	10,927	10,000	61,669	10,000	-	10,000	-
2-001-3324-096-1218-0	DUE FROM WATER DEPARTMENT	32,858	12,006	12,000	11,718	19,212	7,212	19,212	7,212
2-001-3324-096-1219-0	DUE FROM SEWER DEPARTMENT	81,302	50,126	48,000	53,516	69,693	21,693	69,693	21,693
2-001-3324-096-1226-0	THIRD PARTY BILLINGS	175,000	214,983	198,975	-	200,000	1,025	200,000	1,025
2-001-3324-096-1403-0	HEALTH INSURANCE CO-PAYS	36,896	33,683	37,000	31,392	37,000	-	35,000	(2,000)
2-001-3324-096-2004-0	STORAGE TANK REIMBURS.		-	-	-		-	-	-
2-001-3324-097-1306-0	REVENUE-LOAN FORGIVENESS		30	-	35	25	25	25	25
2-001-3324-099-9999-0	UTILIZATION OF SURPLUS		-	-	-		-	-	-
	<b>MISCELLANEOUS RECEIPTS</b>	<b>417,556</b>	<b>394,829</b>	<b>375,975</b>	<b>217,666</b>	<b>407,930</b>	<b>31,955</b>	<b>395,930</b>	<b>19,955</b>
2-001-3325-097-1228-0	INTEREST INCOME	-	-	-	-			-	-
	<b>INTEREST ON INVESTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2-001-3326-098-1210-0	REV. BOND DEBT PAYMENT	158,234	158,234	164,456	-		(164,456)	-	(164,456)
	MEDICAID-SCHOOL			181,086	-	205,000	23,914	205,000	23,914
	RENTAL REVENUE-SCHOOL			40,000	-	60,000	20,000	60,000	20,000
	MISC REVENUE-SCHOOL			30,000	-	-	(30,000)	-	(30,000)
	<b>SCHOOL DEPARTMENT</b>	<b>158,234</b>	<b>158,234</b>	<b>415,542</b>	<b>-</b>	<b>265,000</b>	<b>(150,542)</b>	<b>265,000</b>	<b>(150,542)</b>
2-001-3330-100-1032-0	BOND PROCEEDS			-	545,000			-	-
	<b>BOND PROCEEDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>545,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**As of 5/16/2014**

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013		FISCAL YEAR 2014		FISCAL YEAR 2015		FISCAL YEAR 2015	
		ADOPTED BUDGET	REVENUE RECEIVED	ADOPTED BUDGET	REVENUE RECEIVED	ADMIN PROPOSED	\$ CHANGE	BUDGET COMM.	\$ CHANGE
2-001-3335-099-1235-0	SCHOOL OPERATIONS	4,997,032	5,870,030	5,246,654	4,987,579	5,454,362	207,708	5,454,362	207,708
2-001-3335-099-1236-0	SCHOOL HOUSING	988,486	1,008,486	1,000,000	971,550	1,000,000	-	1,000,000	-
2-001-3335-099-1237-0	SCHOOL HOUSING-RESTRICTED	101,166	101,166	105,144	105,144	108,897	3,753	108,897	3,753
	HIGH COST SPECIAL ED			10,046	-	11,538	1,492	11,538	1,492
2-001-3335-099-1248-0	STATE AID TO LIBRARIES	62,569	62,569	63,341	47,506	63,304	(37)	63,304	(37)
2-001-3335-099-1250-0	PUBLIC SERVICE CORP TAX	144,023	144,023	144,023	148,460	161,729	17,706	161,729	17,706
2-001-3335-099-1251-0	HOTEL TAX	1,923	3,253	2,675	2,366	3,210	535	3,210	535
2-001-3335-099-1253-0	STATE 1% MEAL TAX	160,179	187,264	192,232	187,325	211,130	18,898	211,130	18,898
2-001-3335-099-1254-0	PAYMENTS IN LIEU OF TAXES		-	-	-		-		-
2-001-3335-099-1256-0	REVENUE SHARING/RECYCLING		-	-	-		-		-
2-001-3335-099-1260-0	EMA REIMBURSEMENT	4,000	-	4,000	-	6,500	2,500	6,500	2,500
2-001-3335-099-1262-0	GROUP HOME TUITION	120,000	120,000	120,000	98,736	110,986	(9,014)	110,986	(9,014)
<b>R.I. STATE AID</b>		<b>6,579,378</b>	<b>7,496,791</b>	<b>6,888,115</b>	<b>6,548,666</b>	<b>7,131,656</b>	<b>243,541</b>	<b>7,131,656</b>	<b>243,541</b>
<b>TOTAL - GENERAL FUND</b>		<b>36,249,006</b>	<b>37,259,029</b>	<b>37,809,954</b>	<b>36,453,640</b>	<b>39,225,170</b>	<b>1,415,216</b>	<b>39,161,265</b>	<b>1,351,311</b>

## Department Level Data and Recommendations FY 2014-2015

All Department Head salaries are budgeted at a 3% increase and bargaining unit positions are budgeted for a 3.25% increase at the request of the Administrator. Line item increases and reductions of \$200 or greater over the FY14 Budgeted Amount.

### Town Council:

The Committee is recommending a budget of \$10,350.

- The Office Supplies line item is decreased by \$300 reflecting the department request.

### Probate Court:

The Committee is recommending a budget of \$8,364.

- The Advertising line item is increased by \$200 based on prior year history.

### Town Solicitor:

The Committee is recommending the Administrator's budget of \$209,089.

- Labor Lawyer/Arbitration line item has increased by \$5000 due to increased costs related to labor disputes.
- Assistant Solicitor salary was increased by \$2500 due to additional prosecution.

### Municipal Court:

The Committee is recommending a budget of \$33,208.

- Postage has been moved to Acct. # 4192-345-0100 Postage
- The telephone line item for \$500 has been eliminated.
- Office Supplies line item increased by \$1,000. The increase is due to the required purchase of equipment for the hearing impaired.

### Administrator's Office:

The Committee is recommending a budget of \$116,455.

- The Administrator Salary is proposed to be \$75,000. Any salary change must be voted on by the Town Council prior to the November election. The Audio Videographer line items increased by \$500 since the individual is now recording School Committee meetings also.
- The Grant Writer line item is reduced by \$2,000 since expenditures have been less than budgeted.
- The Longevity line item remains at \$0 because the Town Administrator is an elected official and may not be eligible for longevity.
- The Education line item is decreased by \$500 since appropriated funds went unspent last year.
- The Maintenance line item is reduced by \$400 based on previous spending history.
- The Gas/Oil/Tires line item is reduced by \$300 in line with department request.
- The Vehicle Repair line item is increased by \$500 due to the age/condition of the vehicle.

Town Clerk's Office:

The Committee is recommending a budget of \$131,449.

- The Maintenance line item is reduced by \$248 per department request and spending history.
- The Travel & Dues line item is increased by \$370. This includes the cost of 2 classes in Excel.
- The Longevity line item increased by \$819.

Planning Division:

The Committee is recommending a budget of \$128,180.

- The Longevity line item increased by \$1,472.
- The expense of monitoring by Johnson Controls has been added to this budget.

Board of Canvassers:

The Committee is recommending a budget of \$13,950.

- Election expenses increased by \$10,800 since this is an election year.
- The Postage/Redistricting line item increased by \$1,600 due to ballot and notice issues.
- The Supplies line item increased by \$250. Toner and station markers for election.

Finance Office:

The Committee is recommending a budget of \$198,291.

- Longevity increased by \$1,302.
- The Supplies line item increased by \$275 based on usage.

Tax Assessor's Office:

The Committee is recommending a budget of \$106,398.

- The Longevity line item is reduced by \$1,050 because there is no employee with 5 years of service.
- The Educational Reimbursement line item is reduced by \$1,500. Previously allocated funds have not been spent.
- The Contractual Services line item is decreased by \$8,720. This is attributed to a decision by the Assessor to subscribe to fewer software programs.
- The Plat Map Drafting line item is reduced by \$9600 on the recommendation of the Tax Assessor.
- The Tax Bill printing line item is decreased by \$3670 to reflect more accurate actual expenditures
- The Dues line item is increased by \$265. This includes dues for membership in an additional organization.
- Office supplies are increased by \$833 based on department request.  
\* The Budget Committee has concerns over the severe reductions in contractual services and plot map drafting accounts. Due to an extended illness the Tax Assessor was unavailable to meet with the Committee to discuss these reductions.

Tax Collector's Office:

The Committee is recommending a budget of \$81,364

- The Longevity line item increased by \$1,129.
- The Tax Sale line item is reduced by \$15,000. The only cost of the sale which should be listed is the cost of advertising.

Audits and Computer Service:

The Committee is recommending a budget of \$117,015.

- The Audits and Consultation line item increased by \$1,590 per recent bid process.
- The Contractual Services-Audit line item is reduced by \$3,150 per department request.
- The Professional Services Audit line item is new at \$9,000.
- The Comp Serv-GL line item is reduced by \$24,855 per department request.
- The Comp Serv Payroll line item is reduced by \$611 per department request.
- The Software and Support line item is increased by \$10,300. Required updates for the Municipal Annex.
- The Web Page Expense line item is decreased by \$1,080 per department request.
- The bank fees line item is increased by \$1,450. Expenses have been greater than anticipated.

Zoning Board:

The Committee is recommending a budget of \$6,280.

- The Secretary Salary line item is increased by \$1,100.

Conservation Commission:

The Committee is recommending a budget of \$1,599.

Historic District Commission:

The Committee is recommending a budget of \$250. This is an increase of \$249. These funds are matched by the RI Historic Preservation and Heritage Committee grant. Funds will be used for printing Historic Preservation brochures for North Smithfield home owners.

Economic Development:

The Committee is recommending a budget of \$3,500, an increase of \$1,000. EDC intends to conduct a marketing campaign to entice businesses to locate in town.

Budget Committee:

The Committee is recommending a budget of \$1,500, an increase of \$1,499.

- Bryant College Internship program with matching funds.

Juvenile Hearing Board:

The Committee is recommending a budget of \$2,050.

Town Hall:

The Committee is recommending a budget of \$7,577.

- The Maintenance & Supplies line item is reduced by \$2,280 per department requests.

#### Plant Operations:

The Committee is recommending a budget of \$171,572.

- The Engineering Phase 2 & 3 line item is reduced by \$1,276 per department estimate.
- The Copier Town Hall line item is increased by \$1,100 per department request based on costs.
- The Copier Annex line item is increased by \$400 per department request based on actual costs.
- The Heat Town Hall line item is reduced by \$239 based on actual usage.
- The Heat Annex line item is reduced by \$2,315 based on actual usage.
- The Heat DPW line item is reduced by \$458 based on actual usage.
- The Heat Animal Control line item is increased by \$1,200 based on actual usage.
- The Water Annex line item is increased by \$500 based on actual usage.
- The Water/Sewer-All Plants line item is increased by \$393 based on usage history.
- The Telephone EMA line item is reduced by \$250 per department request and previous expenditure history.

#### Printing and Advertising:

The Committee is recommending a budget of \$18,000.

- The Printing and Advertising line item is increased by \$1,000 per department request based on expenditure costs.

#### Contingency Fund:

The Committee is recommending a budget of \$349,000.

- The Contingency Fund line item is increased by \$25,000 to reflect previous expenditure history.
- The Contingency Infrastructure line item is increased by \$1,625 based on anticipated EOY expenditures not yet charged to this account.
- 3 year Statistical Re-evaluation line item is reduced by \$40,000 since it is not required this year.

#### Scouter's Hall:

The Committee is recommending a budget of \$500.

- The Maintenance line item was reduced by \$750 based on a 3 year average of actual expenditures.

#### Public Library:

The Committee is recommending an increase of \$35,014 in funding the Town's portion for a total amount of \$333,151. The Reference Librarian went from a part-time position to a full time position. They have been unable to retain a part-time reference librarian since most professional with a Master's degree are seeking full time employment with benefits.

- This would give the Library a budget of \$396,455 with the State share of \$63,304.

#### Police Department:

The Committee is recommending a budget of \$2,208,283.

- The New Recruit Start Up Fees line item is increased by \$10,000
- The OT – Police line item is increased by \$29,083 based on previous expenditure history.
- The Holidays line item is increased by \$18,172. This represents a full complement of officers at contracted rates.
- The Comp Time Payout line item is increased by \$21,500 based on previous expenditure history.
- The Longevity line item is increased by \$5,669.
- The In-Service Training line item is increased by \$15,772. Required training costs.
- The Clothing Maintenance line item is increased by \$500. Contractual requirement.
- The Accumulated Sick Time Pay Out line item is increased by \$2,814 based on previous expenditure history.
- The Accreditation line item is new at \$2,800. This represents state certification costs.
- The Maintenance line item is increased by \$6,000. Rail and walkway repairs to the handicapped walkway.
- The IMC Manager line item is increased by \$5,000. Anticipated increase based on RFP.
- The IMC Software & Fees line item is increased by \$7,242. Allows for 6 new users
- The IMC Repairs & Upgrades line item is increased by \$2,300. Required upgrades.
- The Training and Fire Arms line item is increased by \$13,190. Required training and includes the purchase of 8 ballistic vests.
- The Comm. Maintenance line item is increased by \$4,000. Required maintenance to the control panel.
- The Office Supplies line item is increased by \$1,000 based on previous expenditure history.

All of the above adjustments were discussed with Chief Reynolds.

#### Animal Control:

The Committee is recommending a budget of \$66,722.

- The Longevity line item increased by \$304.
- The Contractual services line item was reduced by \$750. Budgeted but never used in past years.
- The Supplies line item was reduced by \$200 based on previous expenditure history.
- The Vehicle Expenses line item was increased by \$600 based on department request and previous expenditure history.
- The Equipment Maintenance line item was increased by \$8,450 due to the need for major crematorium repairs.

#### EMA:

The Committee is recommending a budget of \$17,908.

- The EMA Director's Salary line item was increased by \$500.
- The Equipment Maintenance line item was reduced by \$1,267.
- The Training line item was increased by \$7,075. The main increase was due to certification training at a cost of \$3500.

NS Fire Department:

The Committee is recommending a budget of \$2,390,768

The Fire Department budget is set by a contract with the Town

- The Vehicle Fuel line item is increased by \$2,000.
- The Fire Equipment Replace/Repair line item is increased by \$2,000.

Hydrant Rental:

The Committee is recommending a budget of \$51,375.

Inspection Division:

The Committee is recommending a budget of \$117,776.

- The Maintenance line item is reduced by \$400 based on previous expenditure history.

DPW-Administration:

The Committee is recommending a budget of \$84,650.

Highway Department:

The Committee is recommending a budget of \$1,056,248.

- The Overtime line item is reduced by \$500 reflecting the department request.
- The Consultant/Engineering line item is increased by \$21,000. Attributed to underground soil testing and roadway engineering services.
- The Longevity line item is increased by \$989.
- The Ice Control line item is increased by \$35,000 based on previous expenditure history.
- The Drainage Pipe line item is reduced by \$1,000 based on previous expenditure history.
- The Gas Oil and Tires line item is increased by \$8,000 based on previous expenditure history.
- The Street Sign line item was increased by \$1,000 based on previous expenditure history.
- The Building Maintenance line item is increased by \$500 based on previous expenditure history.
- The Replacement Parts line item is reduced by \$6,400 based on previous expenditure history.

Parks and Recreation:

The Committee is recommending a budget of \$78,780.

- The Seasonal Personnel line item is increased by \$4,400 representing 2 people @ \$10 per hour x 40 for 12 weeks in total.
- The Overtime line item is increased by \$408 based on previous expenditure history.
- The Maintenance line item is reduced by \$200 based on previous expenditure history.
- The Park Maintenance Rehab Fields line item is reduced by \$3,000 based on previous expenditure history.
- The Games and Equipment line item is increased by \$2,500 to cover the cost of the VFW parade.

Tree Warden:

The Committee is recommending a budget of \$3,730.



### Street Lights

The Committee is recommending a budget of \$225,000.

### Rubbish Disposal:

The Committee is recommending a budget of \$649,580.

- The Recycle Coordinator line item is increased by \$392 reflecting a 2.5% increase to a non-union staff.
- The Rubbish Contract line item is increased by \$13,214. Required by contract.
- The Solid Waste Disposal line item is increased by \$1,300 per department request.
- The Exp. Rev. Share & Recycle line item is increased by \$10,000 per contract.

### Debt Service- Principle:

The Committee is recommending a budget of \$2,055,552.

- Based on numbers provided by the Town Finance Director.

### Debt Service-Interest:

The Committee is recommending a budget of \$1,376,625.

- Based on numbers provided by the Town Finance Director.

### Employee Benefits:

The Committee is recommending a budget of \$1,615,534.

- Based on numbers provided by the Town Finance Director.

### Insurance:

The Committee is recommending a budget of \$200,497.

### Capital:

The Committee is recommending a budget of \$326,082.

- Police \$78,407: 2 Ford Interceptors, 3 Motorola 10-35 watt radios.
- Schools \$247,675: Technology project, 22 radios, pick-up truck & plow and duct cleaning at NSHS.

### Settlement Obligations:

The Committee is recommending a budget of \$95,000 for this new line item.

### School Department:

The Committee is recommending a budget of \$24,428,754.

- The Committee recommends a local appropriation of \$18,586,868.
- State aid is an assumed amount of \$5,454,362.
- High Cost Special Ed Reimbursement is \$11,538.
- Tuition Group Home is \$110,986.
- Medicaid Income is \$205,000.
- Rental Income is \$60,000.

The Budget Committee believes \$315,000 in savings from the proposed budget can be realized through budgeting staff turnover/breakage and reductions in several line items.

It is suggested that the School Department begin their review by considering the following object code accounts for potential reductions: 53205, 53303, 53401, 54320, 55111, 56203, 56209, and 52000.

**Grants and Contributions:**

No recommendations were made by the Town Administrator. The Committee is recommending a budget of \$0.