

**SUMMARY OF MUNICIPAL REVENUES  
FISCAL YEAR 2014-2015**

	2011-2012 AUDITED REVENUE	2012-2013 REVENUE BUDGET	2012-2013 AUDITED REVENUE	2013-2014 REVENUE BUDGET	RECEIVED THRU 12/31/2013	BALANCE THRU 06/30/2014	2014-2015 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
<b>PROPERTY TAXES</b>								
Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 51,717,363	51,864,196	51,864,196	52,465,050			53,107,004	641,954
Current Year Uncollectible Taxes	(2,173,213)	(1,296,605)	(2,115,782)	(1,311,626)			(1,327,675)	(16,049)
Current Year Collections	49,544,150	50,567,591	49,748,414	51,153,424	28,102,550	23,050,874	51,779,329	625,905
Prior Year Collections	1,061,317	1,000,000	1,336,500	1,000,000	472,773	527,227	1,000,000	-
<b>TOTAL TAX COLLECTIONS</b>	\$ 50,605,467	51,567,591	51,084,914	52,153,424	28,575,323	23,578,101	52,779,329	625,905
<b>STATE AID &amp; GRANTS (Note 1)</b>								
Dept. of Elderly Affairs	\$ 0	10,000	0	10,000	0	10,000	10,000	0
Incentive Aid	0	0	0	200,292	0	200,292	100,146	(100,146)
Motor Vehicles Phase Out	232,641	236,662	230,071	232,641	116,320	116,321	209,370	(23,271)
Library	186,608	189,340	189,340	191,841	95,921	95,920	191,018	(823)
RIEDC - Airport Impact Aid	25,000	25,000	25,000	25,000	0	25,000	25,000	0
Video Lottery	6,993,272	5,200,000	6,831,299	5,200,000	3,286,106	1,913,894	5,200,000	0
Recycling Revenues	40,585	0	42,406	0	16,384	(16,384)	0	0
School Bond Housing Aid	1,168,344	1,334,908	1,280,344	1,103,899	537,041	566,858	1,000,000	(103,899)
Pub. Serv. Corp. Tax	253,999	237,544	264,428	253,999	264,428	(10,429)	264,428	10,429
Meal & Hotel Tax	767,828	644,796	774,941	813,713	437,830	375,883	882,258	68,545
Statistical revaluation reimbursement	0	0	0	0	0	0	0	0
Rhode Island Open Space Recreational Grant	0	175,000	0	0	0	0	0	0
<b>RESTRICTED RECEIPTS</b>								
State Education Aid (Note 1)	7,003,524	7,853,988	8,200,060	8,946,871	3,448,056	5,498,815	9,795,054	848,183
Medicaid	1,020,081	1,000,000	964,380	1,000,000	241,312	758,688	1,000,000	0
<b>OTHER SOURCES</b>								
Open Space Restricted Surplus (11)	225,000	500,000	0	150,000	132,749	17,251	220,000	70,000
Capital Improvement Restricted Surplus (12)	0	490,000	0	216,000	154,228	61,772	169,013	(46,987)
Town Capital Project Fund (50)	529,743	2,129,150	1,890,110	1,929,374	1,099,411	829,963	3,950,000	2,020,626
Public Building Bond Fund (56)	22,187	39,000	0	678,558	0	678,558	680,987	2,429
Impact Fees Fund (84)	0	0	0	0	0	0	13,500	13,500
<b>SCHOOL OPERATING SURPLUS</b>		1,500,000	1,500,000	800,000	616,266	183,734	0	(800,000)
<b>LOCAL REVENUES</b>	2,646,261	2,180,900	2,739,331	2,233,100	1,171,532	1,061,568	2,349,900	116,800
<b>Total Municipal Revenues</b>	\$ <b>71,720,540</b>	<b>75,313,879</b>	<b>76,016,624</b>	<b>76,138,712</b>	<b>40,192,907</b>	<b>35,945,805</b>	<b>78,840,003</b>	<b>2,701,291</b>
<b>LOCAL REVENUE</b>								
Interest on Investments	\$ 17,347	10,000	13,574	10,000	1,731	8,269	12,000	2,000
Interest on Delinquent Taxes	401,999	320,000	425,204	340,000	188,615	151,385	340,000	0

**SUMMARY OF MUNICIPAL REVENUES  
FISCAL YEAR 2014-2015**

	<b>2011-2012 AUDITED REVENUE</b>	<b>2012-2013 REVENUE BUDGET</b>	<b>2012-2013 AUDITED REVENUE</b>	<b>2013-2014 REVENUE BUDGET</b>	<b>RECEIVED THRU 12/31/2013</b>	<b>BALANCE THRU 06/30/2014</b>	<b>2014-2015 REVENUE BUDGET</b>	<b>INCREASE (DECREASE) P/Y BUDGET</b>
Fines & Costs	11,525	17,000	10,645	17,000	7,982	9,018	10,000	(7,000)
Miscellaneous Revenues	45,408	10,000	43,554	10,000	(5,033)	15,033	20,000	10,000
Marriage Licenses	800	800	944	800	584	216	800	0
Recording Fees	224,076	200,000	251,335	210,000	116,065	93,935	210,000	0
Tax Stamps	133,253	160,000	157,160	160,000	124,290	35,710	160,000	0
Liquor Licenses	17,599	18,500	14,422	18,000	18,146	(146)	18,000	0
Dog Licenses	4,127	4,500	3,907	4,200	2,144	2,056	4,000	(200)
Miscellaneous Licenses	14,822	20,000	16,649	18,000	10,625	7,375	16,000	(2,000)
Probate Court Fees	24,957	25,000	27,895	25,000	11,970	13,030	25,000	0
Victualling Licenses	3,650	3,600	3,750	3,600	4,000	(400)	3,600	0
Building Inspector	259,861	200,000	218,488	200,000	147,927	52,073	200,000	0
Plumbing Inspector	71,410	50,000	60,144	50,000	36,373	13,627	50,000	0
Electrical Inspector	43,435	40,000	48,398	40,000	26,588	13,412	40,000	0
Zoning Fees	3,309	2,000	571	2,000	333	1,667	2,000	0
Animal Violations	2,655	3,000	1,620	3,000	1,005	1,995	2,000	(1,000)
Library Fines	11,202	18,000	14,625	18,000	7,701	10,299	13,000	(5,000)
Housing for the Elderly	65,007	57,000	64,725	60,000	0	60,000	65,000	5,000
Town Maps	360	500	420	500	170	330	500	0
Tax Certificates	25,384	23,000	27,279	25,000	8,207	16,793	25,000	0
Parks & Recreation Program Fees	17,066	18,000	16,937	18,000	3,920	14,080	18,000	0
Other	188,896	75,000	186,346	100,000	6,735	93,265	130,000	30,000
Subdivision Lot Assessments	11,700	20,000	8,800	15,000	2,100	12,900	10,000	(5,000)
Ins. Refunds(Rescue Receipts)	868,916	675,000	931,407	675,000	350,377	324,623	775,000	100,000
Revenue Sidewalk Repairs	15,028	25,000	30,505	25,000	16,344	8,656	25,000	0
Fairlawn Rental	114,583	125,000	125,000	135,000	67,500	67,500	135,000	0
Municipal Court	47,886	60,000	35,027	50,000	15,133	34,867	40,000	(10,000)
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 2,646,261</b>	<b>2,180,900</b>	<b>2,739,331</b>	<b>2,233,100</b>	<b>1,171,532</b>	<b>1,061,568</b>	<b>2,349,900</b>	<b>116,800</b>

**Note 1 - All State Aid (excluding VLT Commissions) amounts are as presented in the Governor's proposed budget for FY2015.**

**SUMMARY OF MUNICIPAL EXPENDITURES  
FISCAL YEAR 2014-2015**

	Dept #	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
<b>MUNICIPAL OPERATIONS</b>									
Town Administrator	4100	122,937	125,680	123,094	128,004	59,492	68,512	153,116	25,112
Planning	4110	131,021	134,296	127,386	142,794	69,230	73,564	139,572	(3,222)
Personnel	4130	148,503	112,106	120,876	110,987	47,748	63,239	110,987	0
Town Clerk	4140	186,772	254,098	206,113	198,419	84,145	114,274	221,621	23,202
Finance Office	4150	432,399	471,909	422,565	451,465	207,833	243,632	450,542	(923)
Tax Assessor	4160	150,814	424,043	379,529	126,102	56,625	69,477	124,674	(1,428)
Information Technologies	4170	186,657	165,665	146,860	171,626	78,551	93,075	191,890	20,264
Public Safety-Police	4200	3,600,290	3,833,510	3,868,142	4,131,391	2,398,914	1,732,477	4,039,884	(91,507)
Public Safety - Animal Control	4204	78,569	78,439	82,412	81,245	40,907	40,338	83,745	2,500
Public Safety-Rescue	4210	1,443,706	1,439,281	1,422,592	1,470,898	715,032	755,866	1,535,962	65,064
Human Services	4230	317,715	315,724	298,401	337,442	179,173	158,269	349,377	11,935
Public Works-General	4300	109,551	109,644	109,614	112,472	53,943	58,529	112,040	(432)
Public W.-Engineering	4310	83,912	88,091	87,156	89,834	34,857	54,977	91,334	1,500
Public W.-Code Enfor	4320	177,424	182,988	185,842	186,216	85,551	100,665	188,865	2,649
Public W.-Parks/Rec	4330	583,795	594,867	544,219	601,201	336,751	264,450	601,754	553
Public W-Tree Warden	4350	55,118	46,600	40,349	35,400	19,950	15,450	35,400	0
Public W-Public Bldg	4400	313,696	378,089	359,795	321,465	136,765	184,700	321,472	7
Public W-Central Div	4400	2,713,117	2,943,723	2,913,418	2,984,981	1,429,150	1,555,831	2,966,944	(18,037)
Grants	4500	62,000	62,000	56,500	62,000	37,500	24,500	62,000	0
Budget Board	4600	2,403	2,250	1,668	2,250	0	2,250	2,250	0
Fixed Charges	4700	3,822,453	4,246,934	4,237,533	4,510,087	2,075,533	2,434,554	4,523,050	12,963
Public Library	4800	994,963	1,065,277	962,700	1,081,264	570,454	510,810	1,071,539	(9,725)
Town Council	4820	45,094	59,500	65,045	54,500	39,906	14,594	54,500	0
Town Solicitor	4830	224,871	185,189	105,083	185,189	49,868	135,321	185,189	0
Probate Judge	4840	4,242	4,352	4,417	4,352	2,166	2,186	4,352	0
Town Sergeant	4850	1,284	1,400	1,388	1,400	600	800	1,400	0
Board of Canvassers	4860	1,700	1,700	1,700	1,700	850	850	1,700	0
Zoning Board Review	4870	6,687	9,520	6,427	9,120	2,567	6,553	9,120	0
Planning Board	4880	5,628	10,570	7,484	10,070	1,369	8,701	10,070	0
Board of Assessment Review	4890	2,062	2,390	2,062	2,390	893	1,497	2,390	0
Tenants Board	4910	1,995	1,388	1,316	1,388	694	694	1,388	0
Conservation Commission	4920	3,019	3,150	2,061	3,150	0	3,150	3,150	0
Personnel Board	4940	1,600	1,800	1,600	1,600	800	800	1,600	0

**SUMMARY OF MUNICIPAL EXPENDITURES  
FISCAL YEAR 2014-2015**

	Dept #	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Juvenile Hearing Board	4960	664	1,500	359	1,500	64	1,436	1,500	0
Parks & Rec Commission	4970	976	1,000	901	1,000	429	571	1,000	0
Recycling	5000	186,087	164,100	195,922	171,563	85,210	86,353	170,932	(631)
Land Trust	5200	280	800	60	800	0	800	800	0
Municipal Court	5300	19,792	21,628	19,773	20,500	7,404	13,096	20,500	0
Transfers to other Funds	6000	888,278	0	1,631,299	0	0	0	0	0
Capital Budget Request		1,326,477	538,180	503,110	1,146,254	954,068	192,186	1,175,000	28,746
<b>Municipal Operating Budget</b>		<b>18,438,551</b>	<b>18,083,381</b>	<b>19,246,771</b>	<b>18,954,019</b>	<b>9,864,992</b>	<b>9,089,027</b>	<b>19,022,609</b>	<b>68,590</b>
Town School Dept. Appropriation		39,746,732	39,663,090	39,663,090	39,663,090	20,410,673	19,252,417	40,163,090	500,000
Restricted Receipts (Passthrough)									
Reappropriation of Surplus		0	0	0	0	0	0	0	0
State Education Aid (Note 1)		7,003,524	7,853,988	8,200,060	8,946,871	3,448,056	5,498,815	9,795,054	848,183
Medicaid (Note 1)		1,020,081	1,000,000	964,380	1,000,000	241,312	758,688	1,000,000	0
<b>Please refer to the Education budget page for important information on the FY2015 presentation.</b>									
<b>Total Education Budget</b>		<b>47,770,337</b>	<b>48,517,078</b>	<b>48,827,530</b>	<b>49,609,961</b>	<b>24,100,041</b>	<b>25,509,920</b>	<b>50,958,144</b>	<b>1,348,183</b>
<b>DEBT SERVICE</b>									
Municipal Debt Service		865,052	665,813	665,813	650,094	<b>377,469</b>	272,625	634,063	(16,031)
Education Debt Service		3,278,406	3,253,457	3,253,456	3,220,706	<b>2,605,125</b>	615,581	3,191,687	(29,019)
<b>RESOLUTIONS</b>									
Education Resolutions		508,401	2,619,150	1,990,695	1,219,374	<b>1,204,248</b>	15,126	1,500,000	280,626
Municipal Resolutions		206	2,175,000	1,399,415	2,484,558	<b>518,378</b>	1,966,180	3,533,500	1,048,942
<b>Total Combined Budget</b>		<b>70,860,953</b>	<b>75,313,879</b>	<b>75,383,680</b>	<b>76,138,712</b>	<b>38,670,253</b>	<b>37,468,459</b>	<b>78,840,003</b>	<b>2,701,291</b>

**Note 1 - These expenditures are recorded only as estimates of federal and state restricted funds passed through to the school department. Any adjustments in appropriated or received amounts of these funds passes through to the school department and do not affect the Town School department appropriation commitment.**

**EDUCATION DEPARTMENT EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>School Department Office/Agency</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Town School Dept. Appropriation	\$ 39,746,732	39,663,090	39,663,090	39,663,090	20,410,673	19,252,417	40,163,090	500,000
Restricted Receipts (Passthrough)								
Reappropriation of Surplus		0		0		0	0	0
State Education Aid (Note 1)	7,003,524	7,853,988	8,200,060	8,946,871	3,448,056	5,498,815	9,795,054	848,183
Medicaid (Note 1)	1,020,081	1,000,000	964,380	1,000,000	241,312	758,688	1,000,000	0
<b>See important note below</b>								
<b>TOTAL</b>	<b>\$ 47,770,337</b>	<b>48,517,078</b>	<b>47,770,337</b>	<b>49,609,961</b>	<b>24,100,041</b>	<b>25,509,920</b>	<b>50,958,144</b>	<b>1,348,183</b>

2.72%

Under state law, the Town's School Department Appropriation can be presented and voted only as a single line.

Note 1 - These expenditures are recorded only as estimates of federal and state restricted funds passed through to the school department.

Any adjustments in appropriated or received amounts of these funds passes through to the school department and do not affect the Town's School department appropriation commitment.

**Proposed Resolutions for Financial Town Meeting  
Fiscal Year 2014-2015**

**Source of Funds**

<b>Municipal Resolutions</b>		<b>Open Space Fund 11</b>	<b>Capital Project Fund 12</b>	<b>Capital Project Fund 50</b>	<b>Public Bldg. Bond Fund Fund 56</b>
<b>Project Description</b>	<b>Amount</b>				
Hot Potato School Relocation	\$ 25,000	25,000			
Chase Farm toilet facilities	\$ 20,000	20,000			
Albion Park Bathroom/Storage Bldg.	\$ 175,000	175,000			
Police Dept. Addition/Renovation	\$ 3,300,000		169,013	2,450,000	680,987
Chase Farm House Renovation	\$ 13,500				
<b>Totals</b>	<b>\$ 3,533,500</b>	<b>\$ 220,000</b>	<b>\$ 169,013</b>	<b>\$ 2,450,000</b>	<b>\$ 680,987</b>

**Source of Funds**

<b>Education Resolutions</b>		<b>Open Space Fund 11</b>	<b>Capital Project Fund 12</b>	<b>Capital Project Fund 50</b>	<b>School Operating Surplus</b>
<b>Project Description</b>	<b>Amount</b>				
Education Dept. Annual Capital	\$ 1,500,000			1,500,000	
<b>Totals</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>

## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

TOWN ADMINISTRATOR Office/Agency  4100		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	114,340	116,180	116,180	118,504	56,973	61,531	118,616	112
Expenses		2,207	5,000	3,703	5,000	445	4,555	5,000	0
Fire Department Study		0	0	0	0	0	0	25,000	25,000
Supplies & Printing		1,891	2,500	1,624	2,500	1,080	1,420	2,500	0
Ind/Econ Development		4,499	2,000	1,587	2,000	994	1,006	2,000	0
<b>TOTAL</b>	<b>\$</b>	<b>122,937</b>	<b>125,680</b>	<b>123,094</b>	<b>128,004</b>	<b>59,492</b>	<b>68,512</b>	<b>153,116</b>	<b>25,112</b>

**Function**

The Town Administrator's office coordinates and manages the entire operation of the Town government. Operations include the general administration, including finance, personnel, planning, code compliance, library services, public works, capital projects, parks & recreation and public safety.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>TOWN ADMINISTRATOR Salaries 4100</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Town Administrator	\$ 77,431	78,677	78,677	80,250	38,582	41,668	80,250	0
Executive Secretary	35,152	35,717	35,717	36,432	17,515	18,917	36,432	0
<b>Subtotal Salaries :</b>	<b>\$ 112,583</b>	<b>114,394</b>	<b>114,394</b>	<b>116,682</b>	<b>56,097</b>	<b>60,585</b>	<b>116,682</b>	<b>0</b>
Longevity :	1,757	1,786	1,786	1,822	876	946	1,934	112
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$ 114,340</b>	<b>116,180</b>	<b>116,180</b>	<b>118,504</b>	<b>56,973</b>	<b>61,531</b>	<b>118,616</b>	<b>112</b>
<b>FICA Expense :</b>	<b>8,747</b>	<b>8,888</b>	<b>8,888</b>	<b>9,066</b>	<b>4,358</b>	<b>4,707</b>	<b>9,074</b>	<b>8</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>TOWN PLANNER Office/Agency 4110</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 111,993	113,796	113,796	116,294	55,803	60,491	116,072	(222)
Miscellaneous Expense	0	300	134	300	0	300	300	0
Auto Expense	51	200	27	200	36	164	200	0
Material, Supplies & Equipment	1,692	2,000	1,229	3,000	1,091	1,909	3,000	0
Computer Expenses - GIS Services	14,285	15,000	12,200	15,000	12,300	2,700	15,000	0
Professional Services	3,000	3,000	0	8,000	0	8,000	5,000	(3,000)
<b>TOTAL</b>	<b>\$ 131,021</b>	<b>134,296</b>	<b>127,386</b>	<b>142,794</b>	<b>69,230</b>	<b>73,564</b>	<b>139,572</b>	<b>(3,222)</b>

**Function**

The Planning Department works to find balance between the increasingly conflicting demands made on Town land. The planner seeks to reconcile the present and future demands for housing, recreation, transportation, open space, industrial and commercial development, and the environment.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>TOWN PLANNER Salaries</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Town Planner	\$	63,464	64,485	64,485	65,775	31,622	34,153	65,775	0
Planning Aide/Grant Administrator		42,789	43,478	43,478	44,347	21,321	23,026	44,347	0
<b>Subotal Salaries :</b>	<b>\$</b>	<b>106,253</b>	<b>107,963</b>	<b>107,963</b>	<b>110,122</b>	<b>52,943</b>	<b>57,179</b>	<b>110,122</b>	<b>0</b>
Longevity :		5,740	5,833	5,833	6,172	2,860	3,312	5,950	(222)
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>111,993</b>	<b>113,796</b>	<b>113,796</b>	<b>116,294</b>	<b>55,803</b>	<b>60,491</b>	<b>116,072</b>	<b>(222)</b>
<b>FICA Expense :</b>		<b>8,567</b>	<b>8,705</b>	<b>8,705</b>	<b>8,896</b>	<b>4,269</b>	<b>4,627</b>	<b>8,880</b>	<b>(16)</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>PERSONNEL Office/Agency 4130</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 53,151	54,006	54,006	55,087	26,484	28,603	55,087	0
Expenses	126	300	0	200	106	94	200	0
Professional Development	3,140	15,000	9,726	13,000	7,349	5,651	13,000	0
Materials & Supplies	365	300	66	200	104	96	200	0
Labor / Negotiations	90,438	40,000	55,869	40,000	11,205	28,795	40,000	0
Recruitment Expenses	1,283	2,500	1,209	2,500	2,500	0	2,500	0
<b>TOTAL</b>	<b>\$ 148,503</b>	<b>112,106</b>	<b>120,876</b>	<b>110,987</b>	<b>47,748</b>	<b>63,239</b>	<b>110,987</b>	<b>0</b>

**Function**

The personnel office is responsible to maintain employee records, coordinate recruitment, assure compliance with laws and manage matters related to collective bargaining agreements. The office also prepares and maintains the town policies and procedures manual.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PERSONNEL Salaries</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>4130</b>									
Personnel Director	\$	51,107	51,929	51,929	52,968	25,465	27,503	52,968	0
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>51,107</b>	<b>51,929</b>	<b>51,929</b>	<b>52,968</b>	<b>25,465</b>	<b>27,503</b>	<b>52,968</b>	<b>0</b>
Longevity :		2,044	2,077	2,077	2,119	1,019	1,100	2,119	0
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>53,151</b>	<b>54,006</b>	<b>54,006</b>	<b>55,087</b>	<b>26,484</b>	<b>28,603</b>	<b>55,087</b>	<b>0</b>
<b>FICA Expense :</b>		<b>4,066</b>	<b>4,131</b>	<b>4,131</b>	<b>4,214</b>	<b>2,026</b>	<b>2,188</b>	<b>4,214</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>TOWN CLERK Office/Agency 4140</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$	130,613	164,223	135,120	139,319	66,275	73,044	139,321	2
Supplies & Printing		2,882	7,200	1,065	7,200	656	6,544	2,000	(5,200)
Equipment & Recording		29,276	32,600	30,686	32,600	12,018	20,582	32,000	(600)
Election Expense		5,041	38,500	23,050	5,000	2,446	2,554	32,000	27,000
Records Preservation		2,096	1,400	1,195	1,400	0	1,400	1,400	0
Video Taping Expense		5,775	6,900	6,325	6,900	2,750	4,150	6,900	0
Town Meeting Expense		11,089	3,275	8,672	6,000	0	6,000	8,000	2,000
<b>TOTAL</b>	<b>\$</b>	<b>186,772</b>	<b>254,098</b>	<b>206,113</b>	<b>198,419</b>	<b>84,145</b>	<b>114,274</b>	<b>221,621</b>	<b>23,202</b>

**Function**

A representative of the office serves as Clerk of Financial Town Meeting, Town Council, Probate Court, Board of Canvassers, Board of License Commission and recorder of deeds. The clerk makes a permanent record of all proceedings and certifies by his/her signature of the aforesaid bodies. The office is responsible for the recording of deeds, mortgages, vital statistics, licenses, permits, voter records and other records as shall by ordinance and law provide to be kept by the Town Clerk. The staff may be required to perform other duties as may be from time-to-time be prescribed by the Charter or by law pertaining to Town Clerks or as may be required by the Town Administrator and Town Council.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>TOWN CLERK</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4140</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Town Clerk	\$	58,997	59,946	59,946	61,145	29,397	31,748	61,145	0
Deputy Town Clerk		10,214	41,673	38,658	42,507	20,436	22,071	42,507	0
Clerk II		57,847	57,931	31,637	29,409	14,131	15,278	29,411	2
<b>Subotal Salaries :</b>	<b>\$</b>	<b>127,058</b>	<b>159,550</b>	<b>130,241</b>	<b>133,061</b>	<b>63,964</b>	<b>69,097</b>	<b>133,063</b>	<b>2</b>
Longevity :		2,714	3,173	3,353	4,758	2,287	2,471	4,758	0
Overtime :		841	1,500	1,526	1,500	24	1,476	1,500	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>130,613</b>	<b>164,223</b>	<b>135,120</b>	<b>139,319</b>	<b>66,275</b>	<b>73,044</b>	<b>139,321</b>	<b>2</b>
<b>FICA Expense :</b>		<b>9,992</b>	<b>12,563</b>	<b>10,337</b>	<b>10,658</b>	<b>5,070</b>	<b>5,588</b>	<b>10,658</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>FINANCE OFFICE Office/Agency 4150</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 372,936	394,559	365,720	374,115	176,222	197,893	374,742	627
Supplies & Printing	11,394	12,000	13,039	12,000	2,673	9,327	13,000	1,000
Postage	10,586	24,000	14,900	20,000	6,462	13,538	18,000	(2,000)
Payroll Processing	28,014	26,000	27,325	28,000	13,347	14,653	30,000	2,000
RI Value Commission	303	350	296	350	0	350	300	(50)
Registrar & Paying Agent Fees	1,100	2,000	1,100	2,000	0	2,000	1,500	(500)
Bank Fees	8,066	3,000	185	5,000	9,129	(4,129)	3,000	(2,000)
Grant Matching	0	10,000	0	10,000	0	10,000	10,000	0
<b>TOTAL</b>	<b>\$ 432,399</b>	<b>471,909</b>	<b>422,565</b>	<b>451,465</b>	<b>207,833</b>	<b>243,632</b>	<b>450,542</b>	<b>(923)</b>

**Function**

Performs the duties of Town Treasurer, Tax Collector and Town Auditor. In accordance with the Home Rule Charter and Ordinances of the Town Council, shall exercise and have all the powers and duties vested by law in town treasurers, tax collectors and town auditors; have charge of the administration of the financial affairs of the Town; organize and maintain a central purchasing system for all departments including the Water and School Depts.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>FINANCE OFFICE</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4150</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Director	\$	76,282	77,510	77,510	79,060	<b>38,010</b>	41,050	79,060	0
Audited Salaries		194,848	0	182,961	0	0	0	0	0
Bookkeeper		0	30,407	0	30,868	14,840	16,028	30,867	(1)
Bookkeeper		0	28,966	0	30,868	14,840	16,028	30,867	(1)
Computer Operator I		0	36,244	0	36,780	17,684	19,096	36,782	2
Clerk II		0	28,966	0	29,409	14,712	14,697	29,411	2
Clerk II		0	28,966	0	29,409	14,131	15,278	29,411	2
Clerk II		0	28,966	0	0	0	0	0	0
Cashier		0	28,966	0	29,409	14,131	15,278	29,411	2
Purchasing Agent		40,333	40,982	40,982	41,801	20,097	21,704	41,801	0
Asst. Director		47,537	48,302	48,302	49,268	20,086	29,182	49,268	0
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>359,000</b>	<b>378,275</b>	<b>349,755</b>	<b>356,872</b>	<b>168,531</b>	<b>188,341</b>	<b>356,878</b>	<b>6</b>
Longevity :		13,930	15,784	15,833	16,243	7,691	8,552	16,864	621
Overtime :		6	500	132	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>372,936</b>	<b>394,559</b>	<b>365,720</b>	<b>374,115</b>	<b>176,222</b>	<b>197,893</b>	<b>374,742</b>	<b>627</b>
<b>FICA Expense :</b>		<b>28,530</b>	<b>30,184</b>	<b>27,978</b>	<b>28,620</b>	<b>13,481</b>	<b>15,139</b>	<b>28,668</b>	<b>48</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>TAX ASSESSOR Office/Agency 4160</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$	111,851	118,543	118,550	120,602	54,722	65,880	119,174	(1,428)
Miscellaneous & Auto Expenses		566	1,000	510	1,000	0	1,000	1,000	0
Supplies & Printing		3,475	3,000	3,636	3,000	1,903	1,097	3,000	0
Plat Record		1,008	500	553	500	0	500	500	0
Legal Notices		694	1,000	0	1,000	0	1,000	1,000	0
Revaluation Expense*		33,220	300,000	256,280	0	0	0	0	0
<b>TOTAL</b>	<b>\$</b>	<b>150,814</b>	<b>424,043</b>	<b>379,529</b>	<b>126,102</b>	<b>56,625</b>	<b>69,477</b>	<b>124,674</b>	<b>(1,428)</b>

**Function**

Implement and administer an equitable Taxation and Valuation System. Interpret and follow R.I. General Laws in the performance of said duties. Document and defend all valuations at the local and state level. Maintain the Town property record database and other related information.

\* FY2013 is the nine year full revaluation required by state statute. No reimbursement is provided by state. Funding provided through one year reduction in capital spending.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>TAX ASSESSOR Salaries</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4160</b>								
Tax Assessor	\$	51,855	52,689	52,689	53,743	25,838	27,905	53,743	0
Audited Salaries		57,750	0	62,335	0	0	0	0	0
Senior Clerk		0	33,362	0	33,861	12,962	20,899	33,870	9
Clerk II		0	28,966	0	29,409	14,390	15,019	29,411	2
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>109,605</b>	<b>115,017</b>	<b>115,024</b>	<b>117,013</b>	<b>53,190</b>	<b>63,823</b>	<b>117,024</b>	<b>11</b>
Longevity :		2,246	3,526	3,526	3,589	1,532	2,057	2,150	(1,439)
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>111,851</b>	<b>118,543</b>	<b>118,550</b>	<b>120,602</b>	<b>54,722</b>	<b>65,880</b>	<b>119,174</b>	<b>(1,428)</b>
<b>FICA Expense :</b>		<b>8,557</b>	<b>9,069</b>	<b>9,069</b>	<b>9,226</b>	<b>4,186</b>	<b>5,040</b>	<b>9,117</b>	<b>(109)</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>INFORMATION TECHNOLOGIES Office/Agency 4170</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$	57,617	58,545	58,545	59,926	28,709	31,217	60,290	364
Maintenance/Support		56,119	44,020	26,698	50,000	33,718	16,282	70,000	20,000
Hardware/Software		23,266	13,000	30,609	11,600	1,194	10,406	9,000	(2,600)
Tech Support		27,537	40,000	26,238	40,000	13,905	26,095	42,500	2,500
Internet Service		19,610	7,100	3,373	7,100	900	6,200	7,100	0
Miscellaneous		2,508	3,000	1,397	3,000	125	2,875	3,000	0
<b>TOTAL</b>	<b>\$</b>	<b>186,657</b>	<b>165,665</b>	<b>146,860</b>	<b>171,626</b>	<b>78,551</b>	<b>93,075</b>	<b>191,890</b>	<b>20,264</b>

**Function**

The Information Technology Department is responsible to develop goals and objectives to promote the introduction of technology applications that will reduce future labor cost, and improve the efficiency of services.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>INFORMATION TECHNOLOGIES</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4170</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
IT Director	\$	55,401	56,293	56,293	57,419	27,605	29,814	57,419	0
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>55,401</b>	<b>56,293</b>	<b>56,293</b>	<b>57,419</b>	<b>27,605</b>	<b>29,814</b>	<b>57,419</b>	<b>0</b>
Longevity :		2,216	2,252	2,252	2,507	1,104	1,403	2,871	364
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>57,617</b>	<b>58,545</b>	<b>58,545</b>	<b>59,926</b>	<b>28,709</b>	<b>31,217</b>	<b>60,290</b>	<b>364</b>
<b>FICA Expense :</b>		<b>4,408</b>	<b>4,479</b>	<b>4,479</b>	<b>4,584</b>	<b>2,196</b>	<b>2,388</b>	<b>4,612</b>	<b>28</b>

**NOTE:** Information Technologies is a separate department to support the entire range of functions in all other departments in much the same way as finance. The department director reports directly to the Town Administrator.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>PUBLIC SAFETY-POLICE Office/Agency</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 2,678,611	2,775,120	2,654,145	2,854,951	1,283,874	1,571,077	2,801,905	(53,046)
Tuition	3,001	14,000	14,424	14,000	0	14,000	10,000	(4,000)
In-Service Training	17,395	16,500	13,673	25,000	15,652	9,348	25,000	0
Telephone	15,762	23,000	14,941	21,000	7,864	13,136	18,000	(3,000)
Clothing	37,714	36,300	40,006	36,300	22,996	13,304	36,300	0
Cleaning	34,658	34,225	33,477	34,225	32,221	2,004	34,225	0
Accessories	22,784	29,075	27,707	29,575	18,706	10,869	29,575	0
Firearms	14,821	17,600	16,773	17,600	7,117	10,483	17,600	0
First Aid	0	250	225	250	190	60	250	0
Auto Maintenance	29,651	34,200	29,955	34,200	9,577	24,623	32,000	(2,200)
Tires	7,474	10,000	8,774	10,000	416	9,584	10,000	0
Gas & Oil	97,681	118,000	93,601	110,000	47,524	62,476	110,000	0
Radio Maintenance	10,942	14,000	14,166	12,000	10,860	1,140	12,000	0
Photo & Other Supplies	620	1,000	976	1,000	85	915	1,000	0
Recruit Equipment	0	0	0	15,000	4,354	10,646	0	(15,000)
New Equipment	12,730	16,300	23,996	17,500	21,496	(3,996)	24,000	6,500
Law Library	635	750	670	750	298	452	750	0
Cars (2 in Yr 2014-2015)	63,202	52,000	52,000	81,000	25,367	55,633	54,000	(27,000)
Grant Matching	3,803	10,000	2,250	10,000	3,253	6,747	10,000	0
Fire Alarm	2,201	3,600	2,012	3,600	2,111	1,489	3,600	0
Pensions ( <b>Note 1</b> )	484,000	581,590	774,870	758,440	856,911	(98,471)	762,679	4,239
Computer Systems	42,623	28,000	26,276	27,000	14,399	12,601	27,000	0
Medicare Part B reimbursement	19,982	18,000	23,225	18,000	13,643	4,357	20,000	2,000
<b>TOTAL</b>	<b>\$ 3,600,290</b>	<b>3,833,510</b>	<b>3,868,142</b>	<b>4,131,391</b>	<b>2,398,914</b>	<b>1,732,477</b>	<b>4,039,884</b>	<b>(91,507)</b>

**Function**

The Police Department is responsible for the preservation of the public peace, prevention of crime, apprehension of criminals, protection of the rights of persons and property, regulation of traffic, and the enforcement of the laws of the state and the ordinances of the Town and rules and regulations in accordance therewith.

Note 1 - The police pension contribution increase is based on the January 2012 ARC calculation provided by the Town Actuary. The increase is the result of significant declines in the market in 2008. Earnings in our investments have improved the situation, but the actuary's proposal is based on certain amendments to the pension plan assumptions resulting from a state-mandated five year lookback report.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>PUBLIC SAFETY-POLICE</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4200</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Chief	\$	70,914	72,053	72,054	73,496	35,335	38,161	73,496	0
Audited Salaries		2,279,448	0	2,236,337	0	0	0	0	0
Deputy Chief - See note below		0	67,306	0	70,025	0	70,025	0	(70,025)
Secretary		0	37,020	0	37,574	18,060	19,514	37,565	(9)
Clerk II		0	28,966	0	29,409	0	29,409	29,411	2
Captain (2) - See note below		0	63,403	0	65,965	63,731	2,234	134,568	68,603
Lieutenant (4)		0	245,248	0	255,157	123,779	131,378	260,260	5,103
Sergeant (3)		0	177,948	0	185,136	154,763	30,373	188,840	3,704
Detective (4)		0	223,884	0	232,931	27,993	204,938	237,590	4,659
Patrolman (23)		0	1,279,355	0	1,321,901	598,029	723,872	1,300,867	(21,034)
Dispatcher (6)		0	228,390	0	231,810	88,534	143,276	231,754	(56)
Shift Differential		0	0	0	0	0	0	0	0
Sergeant Diff.		0	0	0	0	0	0	0	0
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>2,350,362</b>	<b>2,423,573</b>	<b>2,308,391</b>	<b>2,503,404</b>	<b>1,110,224</b>	<b>1,393,180</b>	<b>2,494,351</b>	<b>(9,053)</b>
<b>Less Federal Grant:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Net Salaries:</b>	<b>\$</b>	<b>2,350,362</b>	<b>2,423,573</b>	<b>2,308,391</b>	<b>2,503,404</b>	<b>1,110,224</b>	<b>1,393,180</b>	<b>2,494,351</b>	<b>(9,053)</b>
Longevity :		129,677	134,670	134,312	134,670	61,644	73,026	92,349	(42,321)
Overtime :		113,321	120,000	126,907	120,000	65,679	54,321	120,000	0
Holiday Pay		85,251	96,877	84,535	96,877	46,327	50,550	95,205	(1,672)
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>2,678,611</b>	<b>2,775,120</b>	<b>2,654,145</b>	<b>2,854,951</b>	<b>1,283,874</b>	<b>1,571,077</b>	<b>2,801,905</b>	<b>(53,046)</b>
<b>FICA Expense :</b>		<b>204,914</b>	<b>212,297</b>	<b>203,042</b>	<b>218,404</b>	<b>98,216</b>	<b>120,188</b>	<b>214,346</b>	<b>(4,058)</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>PUBLIC SAFETY -ANIMAL CONTROL</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4204</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries	\$	59,332	58,939	55,324	59,745	28,968	30,777	62,245	2,500
Gasoline		1,208	1,500	1,131	1,500	546	954	1,500	0
Shelter Expense		18,029	18,000	25,957	20,000	11,393	8,607	20,000	0
<b>TOTAL</b>	<b>\$</b>	<b>78,569</b>	<b>78,439</b>	<b>82,412</b>	<b>81,245</b>	<b>40,907</b>	<b>40,338</b>	<b>83,745</b>	<b>2,500</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Animal Control Officer	\$ 39,111	39,545	39,689	40,138	<b>19,606</b>	20,532	40,138	0
Part time staff	0	0	0	0	0	0	15,000	15,000
<b>Subtotal Salaries :</b>	<b>\$ 39,111</b>	<b>39,545</b>	<b>39,689</b>	<b>40,138</b>	<b>19,606</b>	<b>20,532</b>	<b>55,138</b>	<b>15,000</b>
Longevity :	1,662	1,894	1,907	2,107	<b>1,029</b>	1,078	2,107	0
Overtime :	4,621	2,500	7,588	2,500	<b>2,178</b>	322	3,000	500
Seasonal Employees :	13,938	15,000	6,140	15,000	<b>6,155</b>	8,845	2,000	(13,000)
<b>Total Salaries :</b>	<b>\$ 59,332</b>	<b>58,939</b>	<b>55,324</b>	<b>59,745</b>	<b>28,968</b>	<b>30,777</b>	<b>62,245</b>	<b>2,500</b>
<b>FICA Expense :</b>	<b>4,539</b>	<b>4,509</b>	<b>4,232</b>	<b>4,570</b>	<b>2,216</b>	<b>2,354</b>	<b>4,762</b>	<b>191</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PUBLIC SAFETY-RESCUE Office/Agency 4210</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 1,148,841	1,135,799	1,128,242	1,152,362	558,365	593,997	1,171,899	19,537
Director Expenses	931	2,000	610	2,000	63	1,937	2,000	0
Emergency Management Expenses	4,241	6,250	5,167	6,250	1,702	4,548	6,250	0
Office/Building Equipment	1,599	3,000	1,842	2,500	1,242	1,258	2,500	0
Supplies & Equipment	28,518	30,000	24,757	45,000	32,477	12,523	45,000	0
Clothing & Cleaning	15,359	16,490	19,384	16,490	10,225	6,265	16,490	0
Fuel	32,139	33,000	32,151	33,000	17,404	15,596	33,000	0
Vehicle Maintenance	17,569	25,000	33,949	30,000	21,670	8,330	30,000	0
Training	2,471	5,000	2,121	5,000	1,811	3,189	5,000	0
Building/Equipment Maintenance	2,719	4,000	3,429	4,000	1,191	2,809	4,000	0
Pensions	164,720	151,107	146,225	146,661	57,763	88,898	192,188	45,527
Local District Compensation	12,000	14,635	12,000	14,635	6,000	8,635	14,635	0
Building Utilities	12,599	13,000	12,715	13,000	5,119	7,881	13,000	0
<b>TOTAL</b>	<b>\$ 1,443,706</b>	<b>1,439,281</b>	<b>1,422,592</b>	<b>1,470,898</b>	<b>715,032</b>	<b>755,866</b>	<b>1,535,962</b>	<b>65,064</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PUBLIC SAFETY-RESCUE</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4210</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Chief (Acting)	\$	62,463	63,468	63,468	64,738	31,124	33,614	66,033	1,295
Audited Salaries		718,987	0	743,962	0	0	0	0	0
Captain (4)		0	202,204	0	206,249	99,022	107,227	210,373	4,124
Lieutenant (4)		0	196,451	0	200,380	96,073	104,307	204,387	4,007
Fire Medic (8)		0	370,269	0	377,674	195,252	182,422	389,434	11,760
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>781,450</b>	<b>832,392</b>	<b>807,430</b>	<b>849,041</b>	<b>421,471</b>	<b>427,570</b>	<b>870,227</b>	<b>21,186</b>
Longevity :		38,416	43,066	43,063	42,200	21,026	21,174	40,224	(1,976)
Overtime :		292,377	220,000	239,281	220,000	97,382	122,618	220,000	0
Holiday Pay		36,598	40,341	38,468	41,121	18,486	22,635	41,448	327
Charge Pay		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>1,148,841</b>	<b>1,135,799</b>	<b>1,128,242</b>	<b>1,152,362</b>	<b>558,365</b>	<b>593,997</b>	<b>1,171,899</b>	<b>19,537</b>
<b>FICA Expense :</b>		<b>87,886</b>	<b>86,889</b>	<b>86,311</b>	<b>88,156</b>	<b>42,715</b>	<b>45,441</b>	<b>89,650</b>	<b>1,495</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>HUMAN SERVICES</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4230</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Senior Center -Salaries	\$	176,796	209,724	175,687	222,642	111,619	111,023	222,677	35
Supplies/Utilities/Misc - Senior Ctr		54,557	0	0	0	0	0	0	0
SC Utilities		0	12,000	33,482	20,000	12,546	7,454	28,000	8,000
SC Supplies/Misc		0	7,500	9,085	7,500	8,371	(871)	10,000	2,500
SC TV/Phone/Internet		0	10,000	11,170	10,800	4,752	6,048	11,200	400
SC Bus Expenses		0	10,000	10,999	10,000	6,003	3,997	10,000	0
Supplies/Utilities/Misc - Fam Lit Ctr		14,504	0	0	0	0	0	0	0
FLC Utilities		0	3,000	5,440	3,000	2,269	731	3,000	0
FLC Supplies/Misc		0	15,000	11,627	15,000	7,217	7,783	15,000	0
FLC TV/Phone/Internet		0	500	815	500	235	265	500	0
Maintenance/Repairs		33,168	5,000	4,746	5,000	8,476	(3,476)	6,000	1,000
Mealsites		1,281	2,000	8,954	2,000	0	2,000	2,000	0
Dues/Conf/Prof Dev		475	1,000	576	1,000	175	825	1,000	0
Programs		36,934	40,000	25,820	40,000	17,510	22,490	40,000	0
<b>SUB-TOTAL</b>	<b>\$</b>	<b>317,715</b>	<b>315,724</b>	<b>298,401</b>	<b>337,442</b>	<b>179,173</b>	<b>158,269</b>	<b>349,377</b>	<b>11,935</b>

**Function**

Responsible for designing, planning, organizing, staffing, supervising and implementing comprehensive social service, and recreational programs for the Town's senior citizens. Also provides programs and services for educational, leisure learning and related assistance to the general population.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>HUMAN SERVICES</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4230</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Human Serv./Public Welfare Director	\$	45,261	48,559	46,065	49,482	23,790	25,692	49,482	0
Audited Salaries		0	0	0	0	0	0	0	0
Human Serv. Program Assistant		27,704	28,150	28,150	29,409	14,139	15,270	29,409	0
Literacy Center Director		38,694	40,576	40,576	41,387	19,898	21,489	41,387	0
Literacy Ctr. PT Assistant Dir.		14,835	20,000	18,911	20,000	9,347	10,653	20,000	0
Mealsite Coordinator / Operations		16,724	22,000	9,039	29,402	13,683	15,719	29,402	0
Bus Driver		29,883	28,150	28,803	28,713	19,568	9,145	28,713	0
Custodian (p.t.)		0	17,111	0	17,365	8,350	9,015	17,368	3
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>173,101</b>	<b>204,546</b>	<b>171,544</b>	<b>215,758</b>	<b>108,775</b>	<b>106,983</b>	<b>215,761</b>	<b>3</b>
Longevity :		3,695	4,178	4,025	5,884	2,844	3,040	5,916	32
Overtime :		0	1,000	118	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal/Part time Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>176,796</b>	<b>209,724</b>	<b>175,687</b>	<b>222,642</b>	<b>111,619</b>	<b>111,023</b>	<b>222,677</b>	<b>35</b>
<b>FICA Expense :</b>		<b>13,525</b>	<b>16,044</b>	<b>13,440</b>	<b>17,032</b>	<b>8,539</b>	<b>8,493</b>	<b>17,035</b>	<b>3</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>PBLC WKS-GENERAL</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4300</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries	\$	107,367	108,644	108,652	111,472	53,519	57,953	111,040	(432)
Supplies & Equipment		255	500	466	500	198	302	500	0
Miscellaneous Expenses		1,929	500	496	500	226	274	500	0
<b>TOTAL</b>	<b>\$</b>	<b>109,551</b>	<b>109,644</b>	<b>109,614</b>	<b>112,472</b>	<b>53,943</b>	<b>58,529</b>	<b>112,040</b>	<b>(432)</b>

**Function**

Directing and overseeing the functions and services of the Town relating to streets, highways, sidewalks, bridges, water courses, street lighting, storm sewers and traffic engineering; the collection and disposal of rubbish and other refuse; the construction, maintenance, repair and operation of all buildings and properties; the issuance of building, electrical, plumbing or mechanical permits and the regulation of weights and measures.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-GENERAL Salaries 4300</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Director	\$ 72,456	73,323	73,323	74,789	36,254	38,535	74,789	0
Clerk II	28,647	28,966	28,974	29,409	14,131	15,278	29,411	2
<b>Subtotal Salaries :</b>	<b>\$ 101,103</b>	<b>102,289</b>	<b>102,297</b>	<b>104,198</b>	<b>50,385</b>	<b>53,813</b>	<b>104,200</b>	<b>2</b>
Longevity :	6,264	6,355	6,355	7,274	3,134	4,140	6,840	(434)
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$ 107,367</b>	<b>108,644</b>	<b>108,652</b>	<b>111,472</b>	<b>53,519</b>	<b>57,953</b>	<b>111,040</b>	<b>(432)</b>
<b>FICA Expense :</b>	<b>8,214</b>	<b>8,311</b>	<b>8,312</b>	<b>8,528</b>	<b>4,094</b>	<b>4,433</b>	<b>8,495</b>	<b>(33)</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-ENGINEERING</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4310</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries	\$	78,196	82,091	81,122	83,834	32,554	51,280	85,334	1,500
Supplies & Equipment		5,716	6,000	6,034	6,000	2,303	3,697	6,000	0
<b>TOTAL</b>	<b>\$</b>	<b>83,912</b>	<b>88,091</b>	<b>87,156</b>	<b>89,834</b>	<b>34,857</b>	<b>54,977</b>	<b>91,334</b>	<b>1,500</b>

**Function**

Responsible for reviewing the designs and construction of public and private construction projects and land developments for the performance of a variety of engineering duties. Includes provision for strict subdivision inspection and review in coordination with the Planning Board.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-ENGINEERING</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4310</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Town Engineer	\$	33,313	34,659	33,065	35,352	9,246	26,106	35,352	0
Engineering Aide		41,558	43,909	43,909	44,787	21,532	23,255	44,787	0
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>74,871</b>	<b>78,568</b>	<b>76,974</b>	<b>80,139</b>	<b>30,778</b>	<b>49,361</b>	<b>80,139</b>	<b>0</b>
Longevity :		3,325	3,523	3,523	3,695	1,776	1,919	3,695	0
Overtime :		0	0	625	0	0	0	1,500	1,500
<b>Total Salaries :</b>	<b>\$</b>	<b>78,196</b>	<b>82,091</b>	<b>81,122</b>	<b>83,834</b>	<b>32,554</b>	<b>51,280</b>	<b>85,334</b>	<b>1,500</b>
<b>FICA Expense :</b>		<b>5,982</b>	<b>6,280</b>	<b>6,206</b>	<b>6,413</b>	<b>2,490</b>	<b>3,923</b>	<b>6,528</b>	<b>115</b>

Town Engineer @ 50% split with Sewer Fund

## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

PBLC WKS-CODE ENFORCEMENT Office/Agency <span style="float: right;">4320</span>		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	167,527	169,988	169,540	173,216	83,279	89,937	175,865	2,649
Educational/Inspection Services		2,856	4,000	1,553	4,000	890	3,110	4,000	0
Demolition		3,443	6,000	10,950	6,000	0	6,000	6,000	0
Miscellaneous & Auto Expenses		3,598	3,000	3,799	3,000	1,382	1,618	3,000	0
<b>TOTAL</b>	<b>\$</b>	<b>177,424</b>	<b>182,988</b>	<b>185,842</b>	<b>186,216</b>	<b>85,551</b>	<b>100,665</b>	<b>188,865</b>	<b>2,649</b>

**Function**

Responsible for processing applications for construction and renovation permits. Perform inspections of projects in process and as completed for compliance with state and local regulations and associated laws and ordinances.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-CODE ENFORCEMENT Salaries 4320</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Building Official	\$ 46,690	47,441	47,441	48,390	23,264	25,126	50,390	2,000
Audited Salaries	67,247	0	67,901	0		0	0	0
Min. Hsg. / Asst. Bldg. Official	47,054	48,412	47,627	49,381	23,741	25,640	49,381	0
Minimum Housing Ins.	0	0	0	0	0	0	0	0
Plumbing Inspector	0	8,552	0	8,723	4,194	4,529	8,723	0
Plumbing Inspector	0	8,552	0	8,723	4,194	4,529	8,723	0
Electrical Inspector	0	17,098	0	17,440	8,385	9,055	17,440	0
Senior Clerk	0	33,362	0	33,861	16,284	17,577	33,870	9
<b>Subtotal Salaries :</b>	<b>\$ 160,991</b>	<b>163,417</b>	<b>162,969</b>	<b>166,518</b>	<b>80,062</b>	<b>86,456</b>	<b>168,527</b>	<b>2,009</b>
Longevity :	6,536	6,571	6,571	6,698	3,217	3,481	7,338	640
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$ 167,527</b>	<b>169,988</b>	<b>169,540</b>	<b>173,216</b>	<b>83,279</b>	<b>89,937</b>	<b>175,865</b>	<b>2,649</b>
<b>FICA Expense :</b>	<b>12,816</b>	<b>13,004</b>	<b>12,970</b>	<b>13,251</b>	<b>6,371</b>	<b>6,880</b>	<b>13,454</b>	<b>203</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>PBLC WKS-PARKS &amp; RECREATION Office/Agency 4330</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 424,207	439,467	387,534	445,801	239,379	206,422	446,354	553
Equipment & Maintenance	41,105	38,600	34,370	38,600	30,262	8,338	38,600	0
Utilities	37,586	35,700	45,252	35,700	21,976	13,724	35,700	0
Programs & Supplies	49,776	48,600	47,153	48,600	30,923	17,677	48,600	0
Special Events	6,383	7,500	4,356	7,500	2,469	5,031	7,500	0
Sponsored Programs	10,635	12,000	12,485	12,000	4,037	7,963	12,000	0
Gasoline	14,103	13,000	13,069	13,000	7,705	5,295	13,000	0
<b>TOTAL</b>	<b>\$ 583,795</b>	<b>594,867</b>	<b>544,219</b>	<b>601,201</b>	<b>336,751</b>	<b>264,450</b>	<b>601,754</b>	<b>553</b>

**Function**

Responsible for planning, organizing, staffing, supervising and implementing comprehensive social service, and recreational programs for the Town's citizens. Also provides coordination for the upkeep and maintenance of the Town parks facilities.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-PARKS &amp; RECREATION Salaries 4330</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Director	\$ 52,175	52,764	52,764	53,819	26,178	27,641	53,819	0
Audited Salaries	153,021	0	122,794	0	0	0	0	0
Secretary	30,072	30,407	30,412	30,868	14,840	16,028	30,867	(1)
Asst. Dir./Youth Ctr. Coordinator	40,636	41,290	41,290	43,115	20,248	22,867	43,115	0
Supervisor	0	41,738	0	42,372	20,370	22,002	42,370	(2)
Laborer (3.5)	0	139,896	0	141,675	54,076	87,599	141,918	243
<b>Subtotal Salaries :</b>	<b>\$ 275,904</b>	<b>306,095</b>	<b>247,260</b>	<b>311,849</b>	<b>135,712</b>	<b>176,137</b>	<b>312,089</b>	<b>240</b>
Longevity :	16,801	16,372	15,915	16,952	8,757	8,195	17,265	313
Overtime :	10,329	12,000	8,044	12,000	5,606	6,394	12,000	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	121,173	105,000	116,315	105,000	89,304	15,696	105,000	0
<b>Total Salaries :</b>	<b>\$ 424,207</b>	<b>439,467</b>	<b>387,534</b>	<b>445,801</b>	<b>239,379</b>	<b>206,422</b>	<b>446,354</b>	<b>553</b>
<b>FICA Expense :</b>	<b>32,452</b>	<b>33,619</b>	<b>29,646</b>	<b>34,104</b>	<b>18,312</b>	<b>15,791</b>	<b>34,146</b>	<b>42</b>

## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

PBLC WKS-TREE WARDEN Office/Agency <span style="float: right;">4350</span>		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salary	\$	10,824	10,000	0	0	0	0	0	0
Auto Expense		25	1,200	500	0	0	0	0	0
New Trees		0	1,000	9,275	1,000	0	1,000	1,000	0
Care of Trees		44,269	30,000	30,574	30,000	19,950	10,050	30,000	0
Rodent Control		0	100	0	100	0	100	100	0
Pest Control		0	300	0	300	0	300	300	0
Algae Control		0	4,000	0	4,000	0	4,000	4,000	0
<b>TOTAL</b>	<b>\$</b>	<b>55,118</b>	<b>46,600</b>	<b>40,349</b>	<b>35,400</b>	<b>19,950</b>	<b>15,450</b>	<b>35,400</b>	<b>0</b>

**Function**

Perform duties as defined in state statutes for the management of trees throughout the Town.



## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

PBLC WKS-PUBLIC BUILDING Office/Agency  4400		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	130,942	122,089	132,615	124,465	48,974	75,491	124,472	7
Town Hall Utilities		90,127	110,000	80,643	90,000	39,740	50,260	90,000	0
Town Hall Supplies & Equip.		9,680	12,000	11,249	12,000	1,824	10,176	12,000	0
Town Hall Maintenance*		26,275	59,000	27,526	20,000	16,228	3,772	20,000	0
Other Buildings		56,672	75,000	107,762	75,000	29,999	45,001	75,000	0
<b>TOTAL</b>	<b>\$</b>	<b>313,696</b>	<b>378,089</b>	<b>359,795</b>	<b>321,465</b>	<b>136,765</b>	<b>184,700</b>	<b>321,472</b>	<b>7</b>

**Function**

Coordinates the maintenance of the various Town owned buildings, including our historic buildings. Provides for repairs and improvements as needed.

\* 2013 Town Hall heat exchange replacement; Chase Farmhouse porch repair represent the increase of \$39,000 paid through Impact Fee transfer.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-PUBLIC BUILDING Salaries 4400</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Facilities Manager	\$ 50,768	51,599	51,599	52,631	25,570	27,061	52,631	0
Custodian	50,770	34,223	51,324	34,729	16,700	18,029	34,736	7
<b>Subtotal Salaries :</b>	<b>\$ 101,538</b>	<b>85,822</b>	<b>102,923</b>	<b>87,360</b>	<b>42,270</b>	<b>45,090</b>	<b>87,367</b>	<b>7</b>
Longevity :	5,497	6,267	5,622	7,105	3,107	3,998	7,105	0
Overtime :	1,375	5,000	1,383	5,000	140	4,860	5,000	0
Seasonal Employees :	22,532	25,000	22,687	25,000	3,457	21,543	25,000	0
<b>Total Salaries :</b>	<b>\$ 130,942</b>	<b>122,089</b>	<b>132,615</b>	<b>124,465</b>	<b>48,974</b>	<b>75,491</b>	<b>124,472</b>	<b>7</b>
<b>FICA Expense :</b>	<b>10,017</b>	<b>9,340</b>	<b>10,145</b>	<b>9,522</b>	<b>3,747</b>	<b>5,775</b>	<b>9,522</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>PBLC WKS-CENTRAL SERVICES</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4400</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries	\$	1,238,535	1,399,866	1,365,045	1,387,795	635,002	752,793	1,348,391	(39,404)
Highway Maintenance		150,111	150,000	148,051	150,000	128,416	21,584	150,000	0
Drainage Maintenance		49,876	50,000	45,050	50,000	5,646	44,354	50,000	0
Garage Maintenance		14,562	15,000	17,258	15,000	9,134	5,866	15,000	0
Equipment Maintenance		172,948	170,000	179,092	175,000	78,748	96,252	175,000	0
Gasoline & Oil		147,739	135,000	134,524	150,000	73,772	76,228	150,000	0
Refuse Disposal		251,855	250,000	246,866	250,000	102,859	147,141	250,000	0
Street Lighting		377,957	320,000	400,027	340,000	181,105	158,895	350,000	10,000
Snow & Ice Control		159,171	275,000	234,088	275,000	145,877	129,123	275,000	0
Safety and Training		2,456	3,000	4,161	3,000	1,108	1,892	3,000	0
Uniforms		12,795	13,650	13,214	13,650	3,696	9,954	13,650	0
Guard Railings		5,000	5,000	0	5,000	5,539	(539)	5,000	0
Traffic Engineering		5,541	6,000	7,019	6,000	2,888	3,112	6,000	0
Equipment		14,703	8,000	4,758	8,000	2,160	5,840	8,000	0
Pensions		107,927	141,207	113,265	154,536	53,200	101,336	165,903	11,367
Open Space Maintenance		1,941	2,000	1,000	2,000	0	2,000	2,000	0
<b>TOTAL</b>	<b>\$</b>	<b>2,713,117</b>	<b>2,943,723</b>	<b>2,913,418</b>	<b>2,984,981</b>	<b>1,429,150</b>	<b>1,555,831</b>	<b>2,966,944</b>	<b>(18,037)</b>

**Function**

This division is responsible for infrastructure maintenance other than public buildings and support to other divisions and departments.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PBLC WKS-CENTRAL SERVICES</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4400</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Audited Salaries	\$	1,083,680	0	1,226,502	0	0	0	0	0
Supervisor		0	54,974	0	56,073	26,958	29,115	56,073	0
Asst. Supervisor		0	47,595	0	48,547	23,487	25,060	48,547	0
Mechanic (2)		0	85,841	0	87,129	41,890	45,239	87,131	2
Hvy. Equipt. Operator (2)		0	82,463	0	83,688	40,240	43,448	83,699	11
Lt. Equipt. Operator (4)		0	204,153	0	165,771	79,680	86,091	165,818	47
Truck Driver - Sanit. (3)		0	122,908	0	124,745	40,040	84,705	83,325	(41,420)
Laborer (16.5)		0	660,578	0	670,337	299,085	371,252	670,530	193
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>1,083,680</b>	<b>1,258,512</b>	<b>1,226,502</b>	<b>1,236,290</b>	<b>551,380</b>	<b>684,910</b>	<b>1,195,123</b>	<b>(41,167)</b>
Longevity :		61,939	73,354	65,093	73,505	33,289	40,216	75,268	1,763
Overtime :		57,459	40,000	47,810	50,000	25,333	24,667	50,000	0
Acting Pay :		0	3,000	0	3,000	0	3,000	3,000	0
Seasonal Employees :		35,457	25,000	25,640	25,000	25,000	0	25,000	0
<b>Total Salaries :</b>	<b>\$</b>	<b>1,238,535</b>	<b>1,399,866</b>	<b>1,365,045</b>	<b>1,387,795</b>	<b>635,002</b>	<b>752,793</b>	<b>1,348,391</b>	<b>(39,404)</b>
<b>FICA Expense :</b>		<b>94,748</b>	<b>107,090</b>	<b>104,426</b>	<b>106,166</b>	<b>48,578</b>	<b>57,589</b>	<b>103,152</b>	<b>(3,014)</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>RECYCLING Office/Agency 5000</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 110,566	97,400	108,762	99,863	58,682	41,181	99,232	(631)
Office Expense	0	200	138	200	26	174	200	0
Program Implementation	909	0	0	0	0	0	0	0
Public Education	0	1,500	1,394	1,500	0	1,500	1,500	0
Fuel	43,773	40,000	36,557	40,000	20,352	19,648	40,000	0
Vehicle Operation & Maint.	30,839	25,000	49,071	30,000	6,150	23,850	30,000	0
<b>TOTAL</b>	<b>\$ 186,087</b>	<b>164,100</b>	<b>195,922</b>	<b>171,563</b>	<b>85,210</b>	<b>86,353</b>	<b>170,932</b>	<b>(631)</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>RECYCLING</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>	<b>5000</b>	<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries		99,124	0	98,175	0	0	0	0	0
Laborer		0	42,911	0	43,523	25,606	17,917	43,534	11
Laborer		0	42,911	0	43,523	27,782	15,741	43,534	11
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>99,124</b>	<b>85,822</b>	<b>98,175</b>	<b>87,046</b>	<b>53,388</b>	<b>33,658</b>	<b>87,068</b>	<b>22</b>
Longevity :		5,278	5,578	5,537	6,817	2,694	4,123	6,164	(653)
Overtime :		6,164	6,000	5,050	6,000	2,600	3,400	6,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>110,566</b>	<b>97,400</b>	<b>108,762</b>	<b>99,863</b>	<b>58,682</b>	<b>41,181</b>	<b>99,232</b>	<b>(631)</b>
<b>FICA Expense :</b>		<b>8,458</b>	<b>7,451</b>	<b>8,320</b>	<b>7,640</b>	<b>4,489</b>	<b>3,150</b>	<b>7,591</b>	<b>(48)</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>PUBLIC LIBRARY</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4800</b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries	\$	516,843	539,365	522,867	548,047	259,390	288,657	546,589	(1,458)
Utilities		26,769	32,000	30,840	32,000	12,336	19,664	32,000	0
Books, Magazines, Film		189,149	190,000	178,431	190,000	117,322	72,678	190,000	0
Supplies		17,519	25,500	20,057	25,500	33,197	(7,697)	25,500	0
Ocean State Library Service Fees		38,011	40,520	36,341	40,520	40,000	520	40,520	0
Computer Replacement/Subscript. Fees		16,898	20,000	8,987	20,000	7,858	12,142	20,000	0
Pensions		27,673	35,606	29,584	38,746	14,983	23,763	41,091	2,345
Social Security		39,609	41,261	38,001	41,926	19,066	22,860	41,814	(112)
Health Insurance		116,120	132,000	87,711	135,500	56,321	79,179	125,000	(10,500)
Prof Memberships/Programs		780	2,525	635	2,525	130	2,395	2,525	0
Building Maintenance		5,592	6,500	9,246	6,500	9,851	(3,351)	6,500	0
<b>TOTAL</b>	<b>\$</b>	<b>994,963</b>	<b>1,065,277</b>	<b>962,700</b>	<b>1,081,264</b>	<b>570,454</b>	<b>510,810</b>	<b>1,071,539</b>	<b>(9,725)</b>

**NOTE:**

The 2013-2014 budget includes estimated State Aid of \$191,841 which is detailed on the Total Municipal Revenues Summary page under State Aid and Grants.

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>PUBLIC LIBRARY</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Salaries</b>	<b>4800</b>	<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Director	\$	58,025	58,959	58,959	60,138	28,913	31,225	60,138	0
Audited Salaries		438,069		445,751		0	0		0
Asst. Director		0	47,907	0	48,866	23,493	25,373	48,866	0
Children's Librarian		0	44,501	0	45,166	20,125	25,041	45,172	6
Tech. III T.S. / P.S.		0	62,106	0	63,030	30,310	32,720	63,045	15
Tech. I P.S.		0	24,532	0	24,902	11,970	12,932	24,898	(4)
Secretary		0	28,818	0	29,243	14,061	15,182	29,247	4
Tech. II P.S. (3)		0	78,806	0	79,970	38,763	41,207	79,989	19
Circulation Aide (p.t.) (2)		0	22,440	0	22,440	4,933	17,507	22,440	0
Page (3)		0	12,240	0	12,240	10,267	1,973	12,240	0
Reference Librarian (p.t.) (4)		0	28,050	0	28,050	13,244	14,806	28,050	0
Electronic Resource Librarian		0	46,164	0	46,848	22,523	24,325	46,847	(1)
Reference Librarian		0	42,377	0	43,005	21,368	21,637	43,007	2
Shift Differential		0	5,000	0	5,000	1,997	3,003	5,000	0
Custodian (p.t.)		0	17,111	0	17,365	8,350	9,015	17,368	3
<b>Subtotal Salaries :</b>	<b>\$</b>	<b>496,094</b>	<b>519,011</b>	<b>504,710</b>	<b>526,263</b>	<b>250,317</b>	<b>275,946</b>	<b>526,307</b>	<b>44</b>
Longevity :		20,017	19,354	17,975	20,784	9,073	11,711	19,282	(1,502)
Overtime :		732	1,000	182	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Help:		0	0	0	0	0	0	0	0
<b>Total Salaries :</b>	<b>\$</b>	<b>516,843</b>	<b>539,365</b>	<b>522,867</b>	<b>548,047</b>	<b>259,390</b>	<b>288,657</b>	<b>546,589</b>	<b>(1,458)</b>
<b>FICA Expense :</b>		<b>39,538</b>	<b>41,261</b>	<b>39,999</b>	<b>41,926</b>	<b>19,843</b>	<b>22,082</b>	<b>41,814</b>	<b>(112)</b>

All Library salaries are negotiated by the Library's trustees.

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>TOWN COUNCIL Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$	13,000	13,000	13,000	13,000	6,500	6,500	13,000	0
Expenses		1,260	4,000	852	4,000	2,650	1,350	4,000	0
Professional Development / Training		0	5,000	0	0	0	0	0	0
Claims settlement		7,334	5,000	953	5,000	756	4,244	5,000	0
Ordinance Codification		0	2,500	2,500	2,500	0	2,500	2,500	0
Audit		23,500	30,000	47,740	30,000	30,000	0	30,000	0
<b>TOTAL</b>	<b>\$</b>	<b>45,094</b>	<b>59,500</b>	<b>65,045</b>	<b>54,500</b>	<b>39,906</b>	<b>14,594</b>	<b>54,500</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>995</b>	<b>995</b>	<b>995</b>	<b>995</b>	<b>497</b>	<b>497</b>	<b>995</b>	<b>0</b>

**Personnel Classification**

Members of the Council

**No. of Members**

1 Chairperson

4 Members

**Salary**

\$ 3,000

\$ 2,500

**Function**

All powers of the Town excepting such as may belong to the Town meeting, Town Administrator or to other agencies as provided by Charter and by law, shall be vested in the Town Council.

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>TOWN SOLICITOR Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>4830</b>									
Solicitor Salary	\$	9,726	9,689	9,689	9,689	4,658	5,031	9,689	0
Office Expense		13,000	13,000	13,000	13,000	3,250	9,750	13,000	0
Litigation & Research		106,240	130,000	49,894	130,000	18,835	111,165	125,000	(5,000)
Police Prosecutions		20,000	20,000	20,000	20,000	20,000	0	25,000	5,000
Settlements		63,405	0	0	0	0	0	0	0
Legal Assistance		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Materials & Supplies		2,500	2,500	2,500	2,500	625	1,875	2,500	0
<b>TOTAL</b>	<b>\$</b>	<b>224,871</b>	<b>185,189</b>	<b>105,083</b>	<b>185,189</b>	<b>49,868</b>	<b>135,321</b>	<b>185,189</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>744</b>	<b>741</b>	<b>741</b>	<b>741</b>	<b>356</b>	<b>385</b>	<b>741</b>	<b>0</b>

**Function**

Attorney for the town and legal advisor of the Town Administrator, Town Council and all other departments, offices and agencies of the town. Appear for and protect the rights of the town in all actions, suits or proceedings, civil or criminal, in law or equity brought by or against it or for or against any of its departments, officers or agencies and perform such other duties appropriate to his office as the Town Administrator and Town Council may require.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>PROBATE JUDGE Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4840</b>								
Probate Judge Salary	\$	4,152	4,152	4,152	4,152	2,076	2,076	4,152	0
Supplies & Equipment		90	200	265	200	90	110	200	0
<b>TOTAL</b>	<b>\$</b>	<b>4,242</b>	<b>4,352</b>	<b>4,417</b>	<b>4,352</b>	<b>2,166</b>	<b>2,186</b>	<b>4,352</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>318</b>	<b>318</b>	<b>318</b>	<b>318</b>	<b>159</b>	<b>159</b>	<b>318</b>	<b>0</b>

**Personnel Classification**

Judge

**No. of Personnel**

1

**Function**

The powers and duties of a Probate Court for the Town shall be exercised and performed by a Judge of Probate who shall be an attorney-at-law, a member of the bar of Rhode Island and a qualified elector of the Town.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>TOWN SERGEANT Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4850</b>								
Salary- One Town Sergeant	\$	1,200	1,200	1,200	1,200	600	600	1,200	0
Expense		84	200	188	200	0	200	200	0
<b>TOTAL</b>	<b>\$</b>	<b>1,284</b>	<b>1,400</b>	<b>1,388</b>	<b>1,400</b>	<b>600</b>	<b>800</b>	<b>1,400</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>46</b>	<b>46</b>	<b>92</b>	<b>0</b>

## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

BOARD OF CANVASSERS Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4860									
Salaries	\$	1,700	1,700	1,700	1,700	850	850	1,700	0
<b>TOTAL</b>	<b>\$</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>850</b>	<b>850</b>	<b>1,700</b>	<b>0</b>
FICA Expense :	\$	130	130	130	130	65	65	130	0

**Personnel Classification**

Members of the Board

**No. of Personnel**

3

**Salary**

\$ 1,700

**Function**

The Board of Canvassers shall be vested with all the powers and duties now or hereafter vested by law in the canvassing authority or boards of registration of the Town.

## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

BUDGET BOARD Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4600									
Expense	\$	242	500	0	500	0	500	500	0
Recording Secretary		2,161	1,750	1,668	1,750	0	1,750	1,750	0
<b>TOTAL</b>	<b>\$</b>	<b>2,403</b>	<b>2,250</b>	<b>1,668</b>	<b>2,250</b>	<b>0</b>	<b>2,250</b>	<b>2,250</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>165</b>	<b>134</b>	<b>128</b>	<b>134</b>	<b>0</b>	<b>134</b>	<b>134</b>	<b>0</b>

**Personnel Classification**

**No. of Members**

Members of the Board

10

Moderator

1

**Function**

The Budget Board shall receive from the Town Administrator a statement of budget requests for all departments and agencies responsible to him; it shall investigate the recommendations of the various department budget requests including the School Committee. The Budget Board shall confer with the Town Council and shall hold one or more public hearings in preparing the budget.

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>ZONING BOARD REVIEW Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>4870</b>									
Salaries (5), Alternates (2)	\$	3,490	4,620	3,400	4,620	1,270	3,350	4,620	0
Expense		215	500	185	500	128	372	500	0
Recording Secretary/Stenographer		2,982	4,400	2,842	4,000	1,169	2,831	4,000	0
<b>TOTAL</b>	<b>\$</b>	<b>6,687</b>	<b>9,520</b>	<b>6,427</b>	<b>9,120</b>	<b>2,567</b>	<b>6,553</b>	<b>9,120</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>495</b>	<b>690</b>	<b>478</b>	<b>659</b>	<b>187</b>	<b>473</b>	<b>659</b>	<b>0</b>

**Personnel Classification**

Members of Board

**No. of Personnel**

Chairman 1  
Vice Chair 1  
Members 3  
Alternates 2

**Salary**

\$75 Per Meeting  
\$60 Per Meeting  
\$50 Per Meeting  
\$50 Per Meeting

**Function**

The Zoning Board of Review shall hear and decide appeals where it is alleged there is error in any order, requirement, decision or determination made by an administrative officer in the enforcement of zoning ordinances of the town. The Board shall hear and decide special exceptions to the terms of the ordinance, upon which such board is authorized to pass under such ordinance.

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>PLANNING BOARD Office/Agency 4880</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries	\$ 2,660	6,320	6,025	6,320	840	5,480	6,320	0
Staff Training	0	250	0	250	0	250	250	0
Expense	1,606	500	(50)	500	0	500	500	0
Recording Secretary/Stenographer	1,362	3,500	1,509	3,000	529	2,471	3,000	0
<b>TOTAL</b>	<b>\$ 5,628</b>	<b>10,570</b>	<b>7,484</b>	<b>10,070</b>	<b>1,369</b>	<b>8,701</b>	<b>10,070</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$ 308</b>	<b>751</b>	<b>576</b>	<b>713</b>	<b>105</b>	<b>608</b>	<b>713</b>	<b>0</b>

**Personnel Classification**

Members of Board

**No. of Personnel**

Chairman 1  
Vice Chairman 1  
Secretary 1  
Members 4

**Salary**

\$75 per meeting  
\$60 per meeting  
\$60 per meeting  
\$50 per meeting

**Function**

In accordance with law and ordinance, the planning board may adopt, modify and amend rules and regulations governing and restricting the platting or other subdivision of land in the town and to control the subdivision of land pursuant to such rules and regulations.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>BOARD OF ASSESSMENT REVIEW</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4890</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries (3)	\$	1,890	1,890	1,890	1,890	893	997	1,890	0
Secretary		172	500	172	500	0	500	500	0
<b>TOTAL</b>	<b>\$</b>	<b>2,062</b>	<b>2,390</b>	<b>2,062</b>	<b>2,390</b>	<b>893</b>	<b>1,497</b>	<b>2,390</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>158</b>	<b>183</b>	<b>158</b>	<b>183</b>	<b>68</b>	<b>115</b>	<b>183</b>	<b>0</b>

**Personnel Classification**

Members of Board

**No. of Personnel**

3

**Salary**

\$ 1,890

**Function**

The Board of Assessment Review shall hear and consider the appeal of any property owner concerning the amount of his assessed valuation as determined by the Tax Assessor.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>TENANTS BOARD</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4910</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Salaries (8)	\$	1,995	1,388	1,316	1,388	694	694	1,388	0
<b>TOTAL</b>	<b>\$</b>	<b>1,995</b>	<b>1,388</b>	<b>1,316</b>	<b>1,388</b>	<b>694</b>	<b>694</b>	<b>1,388</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>153</b>	<b>106</b>	<b>101</b>	<b>106</b>	<b>53</b>	<b>53</b>	<b>106</b>	<b>0</b>

**Personnel Classification**

Members of Board

**No. of Personnel**

8

**Salary**

\$ 1,388

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>CONSERVATION COMMISSION Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4920</b>								
Expense	\$	2,054	2,000	1,509	2,000	0	2,000	2,000	0
Recording Secretary		965	1,150	552	1,150	0	1,150	1,150	0
<b>TOTAL</b>	<b>\$</b>	<b>3,019</b>	<b>3,150</b>	<b>2,061</b>	<b>3,150</b>	<b>0</b>	<b>3,150</b>	<b>3,150</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>74</b>	<b>88</b>	<b>42</b>	<b>88</b>	<b>0</b>	<b>88</b>	<b>88</b>	<b>0</b>

**Personnel Classification**

Members of Commission

**No. of Members**

7

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2014-2015**

<b>PERSONNEL BOARD Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4940</b>								
Salaries	\$	1,600	1,600	1,600	1,600	800	800	1,600	0
Expenses		0	200	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$</b>	<b>1,600</b>	<b>1,800</b>	<b>1,600</b>	<b>1,600</b>	<b>800</b>	<b>800</b>	<b>1,600</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>61</b>	<b>61</b>	<b>122</b>	<b>0</b>

**Personnel Classification**

Member Board

**No. of Personnel**

1  
2

**Salary**

Chairman \$600  
Members \$1,000

**Function**

Formulate and recommend to the Town Council for adoption by Ordinance, a position classification plan for those employees authorized in Section 14-3 of the Charter. Establish qualifications tests, recommend a pay plan for classified employees and recommend policies establishing vacation, sick leave, overtime pay and discipline for classified employees.

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>JUVENILE HEARING BOARD Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4960</b>								
Secretary	\$	664	1,000	359	1,000	64	936	1,000	0
Supplies		0	500	0	500	0	500	500	0
<b>TOTAL</b>	<b>\$</b>	<b>664</b>	<b>1,500</b>	<b>359</b>	<b>1,500</b>	<b>64</b>	<b>1,436</b>	<b>1,500</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>51</b>	<b>77</b>	<b>27</b>	<b>77</b>	<b>5</b>	<b>72</b>	<b>77</b>	<b>0</b>

<b>PARKS &amp; REC COMMISSION Office/Agency</b>		<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>4970</b>								
Secretary	\$	976	1,000	901	1,000	429	571	1,000	0
<b>TOTAL</b>	<b>\$</b>	<b>976</b>	<b>1,000</b>	<b>901</b>	<b>1,000</b>	<b>429</b>	<b>571</b>	<b>1,000</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$</b>	<b>75</b>	<b>77</b>	<b>69</b>	<b>77</b>	<b>33</b>	<b>44</b>	<b>77</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>LAND TRUST Office/Agency</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>5200</b>								
Expenses	\$ 120	300	0	300	0	300	300	0
Community Outreach and Education	160	500	60	500	0	500	500	0
<b>TOTAL</b>	<b>\$ 280</b>	<b>800</b>	<b>60</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>MUNICIPAL COURT Office/Agency</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>5300</b>								
Municipal Court Judge	\$ 15,019	10,000	15,000	10,000	5,000	5,000	10,000	0
Clerk	0	5,000	0	5,000	2,404	2,596	5,000	0
Computer Expenses	4,773	6,628	4,773	5,500	0	5,500	5,500	0
Security	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 19,792</b>	<b>21,628</b>	<b>19,773</b>	<b>20,500</b>	<b>7,404</b>	<b>13,096</b>	<b>20,500</b>	<b>0</b>
<b>FICA Expense :</b>	<b>\$ 1,149</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>	<b>566</b>	<b>581</b>	<b>1,148</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2014-2015**

<b>GRANTS &amp; CONTRIBUTIONS Office/Agency</b>	<b>2011-2012 Audited Expenses</b>	<b>2012-2013 Expense Budget</b>	<b>2012-2013 Audited Expenses</b>	<b>2013-2014 Expense Budget</b>	<b>Expended Thru 12/31/2013</b>	<b>Balance Thru 6/30/2014</b>	<b>2014-2015 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>4500</b>								
Veterans Organizations	\$ 300	300	300	300	0	300	300	0
Homestead Group (NRI ARC)	3,700	3,700	3,700	3,700	0	3,700	3,700	0
RSVP	5,000	5,000	5,000	5,000	5,000	0	5,000	0
Cumb./Linc. Boys & Girls Club	30,000	30,000	30,000	30,000	30,000	0	30,000	0
NRI Community Services	7,500	7,500	7,500	7,500	0	7,500	7,500	0
Gateway Healthcare (Tri-Hab)	2,000	2,000	2,000	2,000	0	2,000	2,000	0
BV Tourism Council	1,000	1,000	1,000	1,000	0	1,000	1,000	0
BVCAP Retired Volunteers	2,000	2,000	2,000	2,000	2,000	0	2,000	0
Northern RI Conservation District	1,000	1,000	1,000	1,000	0	1,000	1,000	0
Volunteer Center of RI	500	500	0	500	0	500	500	0
Senior Services, Inc.	5,000	5,000	0	5,000	0	5,000	5,000	0
NRI Council on the Arts	2,500	2,500	2,500	2,500	0	2,500	2,500	0
Corridor Keepers	1,000	1,000	1,000	1,000	0	1,000	1,000	0
Samaritans	500	500	500	500	500	0	500	0
<b>TOTAL</b>	<b>\$ 62,000</b>	<b>62,000</b>	<b>56,500</b>	<b>62,000</b>	<b>37,500</b>	<b>24,500</b>	<b>62,000</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

<b>FIXED CHARGES</b>		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Expended</b>	<b>Balance</b>	<b>2014-2015</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Audited</b>	<b>Expense</b>	<b>Audited</b>	<b>Expense</b>	<b>Thru</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4700</b>	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>12/31/2013</b>	<b>6/30/2014</b>	<b>Budget</b>	<b>Budget</b>
Social Security (1)	\$	551,533	589,086	557,546	594,449	271,373	323,076	597,558	3,109
Unemployment Comp. / Severance Pay		18,312	50,000	81,338	50,000	16,172	33,828	50,000	0
Health Care (2)		1,704,234	1,945,000	1,641,265	2,115,000	1,065,454	1,049,546	1,750,000	(365,000)
Contingency Fund		4,246	10,000	1,586	10,000	0	10,000	10,000	0
Insurance & Surety (3)		642,691	675,000	675,730	750,000	594,245	155,755	750,000	0
Blackstone Valley Chamber		1,200	1,200	1,200	1,200	1,200	0	1,200	0
RI League of Cities		8,319	8,319	8,319	8,319	8,319	0	8,319	0
Pensions/Municipal		139,453	165,829	191,115	180,119	107,676	72,443	188,358	8,239
OPEB Fund Transfer (4)		707,887	782,500	1,062,500	781,000	0	781,000	1,042,115	261,115
Actuarial Costs		38,325	15,000	12,150	15,000	6,200	8,800	15,000	0
Property Taxes (Camp Meehan)		4,781	5,000	4,784	5,000	4,894	106	5,000	0
Anticipated Salary Increases		1,472	0	0	0	0	0	105,500	105,500
<b>TOTAL</b>	<b>\$</b>	<b>3,822,453</b>	<b>4,246,934</b>	<b>4,237,533</b>	<b>4,510,087</b>	<b>2,075,533</b>	<b>2,434,554</b>	<b>4,523,050</b>	<b>12,963</b>

**NOTES:**

- (1) This number represents FICA expenses for all departments except Library, which is included as a line item in the Library budget.
- (2) Blue Cross and Delta Dental estimates are based on a projected working rate increase of 8%.  
Estimates may be further revised upon settlement of a new working rate with the Town consultant.
- (3) Amounts are as estimated by the RI Interlocal Insurance Trust for FY2015. Also included are costs for deductibles paid by the Town.
- (4) Amounts reflect the amount to cover current year retiree health care costs and an amount for funding the Other Post Employment Benefits (OPEB) Trust Fund.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2014-2015**

DEPARTMENT	2011-2012	2012-2013	2012-2013	2013-2014	EXPENDED	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	AUDITED	BUDGET	AUDITED	BUDGET	12/31/2013	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b><u>POLICE</u></b>										
1. Police Furnishings	\$ 0	0	0	0	0	125,000	0	0	0	0
<b><u>INFORMATION TECHNOLOGY</u></b>										
1. Systems Upgrade	13,000	0	0	0	0	0	0	0	0	0
<b><u>RESCUE</u></b>										
1. Truck (Lease/Purchase) (2)	58,923	60,000	59,036	130,000	58,923	70,000	70,000	70,000	70,000	70,000
<b><u>PUBLIC WORKS</u></b>										
1. Trash Truck (Lease/Purchase)	64,538	45,000	64,538	116,254	0	55,000	55,000	55,000	55,000	0
2. Sander	144,200	50,000	0	0	0	0	0	0	0	0
3. Highway Stake Body F-450	50,357	0	0	0	0	0	0	0	0	0
4. Park/Rec Pick-up F-350	0	0	0	0	0	0	0	0	0	0
5. Highway Pick-up F-150		22,000	22,305	0	0	25,000				
6. Animal Control Vehicle	0	0	0	0	0	0	0	0	0	0
7. Playground	0	16,000	13,933	0	0	0	0	0	0	0
8. School Street Park	0	30,000	29,999	0	600					
9. Quinnville Basketball Court	0	40,500	35,259	0	0					
10. Sidewalk /Curbing	49,693	50,000	53,980	50,000	44,545	50,000	50,000	50,000	50,000	50,000
11. Road Repair	805,000	150,000	150,000	850,000	850,000	850,000	150,000	150,000	150,000	150,000
12. Sweeper	30,680	30,680	30,680	0	0	0	0	0	0	0
13. Heavy Equipment Rehab	0	0	0	0	0	0	0	0	0	0
14. Recycle Truck (Financing)	43,165	44,000	43,165	0	0	0	0	0	0	0
15. Tractor /Mower	15,000	0	0	0	0	0	0	0	0	0
16. Manville Park Irrigation	30,341	0	215	0	0	0	0	0	0	0
17. SUV/PU - Building/Zoning	21,580	0	0	0	0	0	0	0	0	0
18. Barney's Dam Rehabilitation	0	0	0	0	0	0	0	0	0	0
19. Underground Diesel Tank	0	0	0	0	0	0	0	0	0	0
<b>Total Capital</b>	<b>\$ 1,326,477</b>	<b>538,180</b>	<b>503,110</b>	<b>1,146,254</b>	<b>954,068</b>	<b>1,175,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>270,000</b>

## MUNICIPAL EXPENDITURE DETAIL

### FISCAL YEAR 2014-2015

MUNICIPAL BONDS Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4950									
Open Space Bond	\$	150,000	150,000	150,000	150,000	0	150,000	150,000	0
Open Space Bond Interest		100,125	93,938	93,938	87,750	43,875	43,875	81,563	(6,187)
GOB Principal		620,000	250,000	250,000	250,000	250,000	0	250,000	0
GOB Interest		196,675	171,875	171,875	162,344	83,594	78,750	152,500	(9,844)
Sewer Division Allocation - Principal		(193,988)	0	0	0	0	0	0	0
Sewer Division Allocation - Interest		(7,760)	0	0	0	0	0	0	0
<b>Total Municipal Debt Service</b>	<b>\$</b>	<b>865,052</b>	<b>665,813</b>	<b>665,813</b>	<b>650,094</b>	<b>377,469</b>	<b>272,625</b>	<b>634,063</b>	<b>(16,031)</b>
School Bond Principal	\$	1,855,000	1,905,000	1,905,000	1,950,000	1,950,000	0	2,010,000	60,000
School Bond Interest		1,423,406	1,348,457	1,348,456	1,270,706	655,125	615,581	1,181,687	(89,019)
<b>Total School Debt Service</b>	<b>\$</b>	<b>3,278,406</b>	<b>3,253,457</b>	<b>3,253,456</b>	<b>3,220,706</b>	<b>2,605,125</b>	<b>615,581</b>	<b>3,191,687</b>	<b>(29,019)</b>
<b>Total Debt Service</b>		<b>4,143,458</b>	<b>3,919,270</b>	<b>3,919,269</b>	<b>3,870,800</b>	<b>2,982,594</b>	<b>888,206</b>	<b>3,825,750</b>	<b>(45,050)</b>

*Town of Lincoln*  
*Schedule of Debt Service Requirements*  
*as of the fiscal year ended June 30, 2013*

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2012	New Issues	Retired	Balance June 30, 2013
<i>Governmental Activities:</i>								
<i>General obligation bonds payable:</i>								
Refunding	07/01/03	2.00-5.00%	08/01/16	\$ 18,770,000	\$ 2,485,000		\$ 520,000	\$ 1,965,000
School Construction and Renovation	08/01/06	4.25-5.00%	08/01/26	35,000,000	28,945,000		1,385,000	27,560,000
Open Space	06/15/07	4.13-5.50%	06/15/27	3,000,000	2,250,000		150,000	2,100,000
Improvements to Municipal Buildings	07/01/08	3.75-4.75%	07/01/28	5,000,000	4,250,000		250,000	4,000,000
<b>Total Bonds Payable</b>					37,930,000	-	2,305,000	35,625,000
<i>Capital leases payable:</i>								
Street Sweeper	01/05/09	4.72%	01/05/13	140,178	29,297		29,297	-
Recycle Truck	05/20/09	4.46%	05/20/13	205,000	41,321		41,321	-
Rescue Vehicle	08/24/10	5.34%	08/24/13	159,000	108,806		52,950	55,856
Trash Truck	05/15/11	2.66%	05/15/14	188,640	127,403		62,866	64,537
<b>Total Leases Payable</b>					306,827	-	186,434	120,393
<i>Business Activities:</i>								
<i>Loan payable:</i>								
R.I. Clean Water Finance Agency:								
Sewer system improvements	3/29/11	1.45-4.35%	09/01/31	2,902,500	2,901,500		1,000	2,900,500
Water system improvements	04/19/04	3.50%	09/01/24	300,000	82,583		5,000	77,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	1,537,000		69,000	1,468,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	1,441,000		58,000	1,383,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	346,567		15,000	331,567
<b>Total Loans Payable</b>					6,308,650	-	148,000	6,160,650
<b>Total bonds, capital lease and loan payable</b>					\$ 44,545,477	\$ -	\$ 2,639,434	\$ 41,906,043

*Town of Lincoln  
 General Long-Term Debt  
 Schedule of Debt Service Requirements to Maturity  
 as of the fiscal year ended June 30, 2013*

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2014	2,350,000	1,520,800	3,870,800
2015	2,465,000	1,423,750	3,888,750
2016	2,535,000	1,322,813	3,857,813
2017	2,130,000	1,212,376	3,342,376
2018	2,210,000	1,106,432	3,316,432
2019 - 2023	11,925,000	3,679,852	15,604,852
2024 - 2028	11,560,000	679,507	12,239,507
2029	250,000	-	250,000
	<b><u>\$ 35,425,000</u></b>	<b><u>\$ 10,945,530</u></b>	<b><u>\$ 46,370,530</u></b>

*Town of Lincoln  
Schedule of Fund Balances  
as of the Fiscal Year Ended June 30, 2012*

<b><i>General Fund</i></b>			
Nonspendable:	Blue Cross Deposit	\$ 279,400	
Committed:	Encumbrances	75,413	
Assigned:	Health Care Costs	<u>500,000</u>	\$ 854,813
	Unassigned		<u>6,032,640</u>
<b><i>Total General Fund Balance</i></b>			<u><u>\$ 6,887,453</u></u>
<b><i>Town Capital Project Fund</i></b>			<u><u>\$ 3,363,483</u></u>
<b><i>School Capital Project Fund</i></b>			<u><u>\$ -</u></u>
<b><i>Open Space Restricted Surplus</i></b>			<u><u>\$ 298,847</u></u>
<b><i>Capital Improvement Restricted Surplus</i></b>			<u><u>\$ 241,956</u></u>
<b><i>Public Building Bond Fund</i></b>			<u><u>\$ 680,986</u></u>
<b><i>School Unrestricted Fund</i></b>			<u><u>\$ 2,045,601</u></u>