

Office of Town Manager

Town of Burrillville, Rhode Island

Memorandum

To: Town Council

CC: Louise Phaneuf, Town Clerk
Budget Board
John Mainville, Finance Director
Dr. Frank Pallotta, Superintendent of Schools
Timothy F. Kane, Esq., Town Solicitor

From: Michael C. Wood, Town Manager *Mike*

Date: May 2, 2011

Re: FY2012 Budget

Total Budget Summary

The recommended budget for next year [FY2012] as presented totals \$43,469,171. This is \$314,759 lower (gross) than the current fiscal year. The expenditure side breakdown is as follows:

	FY2011	FY2012	Difference
School	\$26,909,194	\$26,909,194	-0-
Municipal	\$9,266,668	\$9,509,093	\$242,425
Debt	\$5,560,606	\$3,732,884	(\$1,827,722)
CIP	\$1,317,462	\$2,588,000	\$1,270,538
Overlay	\$730,000	\$730,000	-0-
Total	\$43,783,930	\$43,469,171	(\$314,759)

4.25% Levy Cap

This budget is within the State's 4.25% levy cap, assuming the State grants an exclusion for the TransCanada (Ocean State Power) tax revenue.

General Summary

The Town is projected to lose significant amounts of State aid again this year. Much still has to be determined at the State level in order to make more accurate revenue projections. What we do know is that distressed community aid for Burrillville is being phased out. This means revenue losses in both FY2012 and FY2013. The new education aid formula will be implemented this

year. That also affects revenue negatively. Revenue loss and health insurance costs are the two (2) items most affecting this budget.

TransCanada (Ocean State Power)

The capital budget is incorporated into the total budget. The new tax revenue that will be derived by placing TransCanada (Ocean State Power) on the tax roll is factored into the overall budget to pay for capital expenses. This is the first time Ocean State Power (OSP) values have been included in the tax roll and the logistics of doing this are complicated.

Using OSP revenue in this manner requires an exemption from the State tax cap. We are waiting for that determination but I've presented this budget assuming we will receive approval from the State. The budget can be adjusted by the Council if the State does something unexpected.

This is the recommended way to maintain the Town's capital and economic development programs without affecting local taxes.

Municipal Budget

The municipal operating budget I am recommending is \$9,509,093, a \$242,425 increase over the current year.

School Budget

The School budget I am recommending is \$26,909,194, level funded to the current year. Although there is no recommended increase, this budget represents \$44,261 over the maintenance of effort requirement. Note: if the new School Funding Formula is implemented, the total budget recommendation will be \$28,121,378 (incorporates previously restricted School revenue and related expenditures).

Debt Service

The total annual debt service obligation has decreased \$1,827,722, which includes the elimination of \$1,800,000 budgeted in the current year for the debt reduction fund.

Major Capital Expenditures (CIP)

Please review the Total Budget Summary located in the first section of this report. You will note that the overall capital budget proposed is \$1,270,538 higher than the current fiscal year.

\$716,865 of this year's capital expenditures will be paid from PILOT (non-tax) revenue received from Ocean State Power. The budgetary difference will be made up by new taxes payable by Ocean State Power. The Total Budget Summary must include all the proposed general fund operating budgets and the other components of the total budget.

Revenue

This budget includes a reduction of non-property tax revenue loss of \$3,179,911. A major component of this amount is the termination of the OSP PILOT (\$2,550,597).

The other major component, once again, is a loss of State Aid (\$490,060) primarily due to reductions in Distressed Community, School Housing, and School Operating aid.

We expect additional revenue reductions in fiscal year 2013. School Aid and Distressed Community will be most affected.

Motor Vehicle Revenue

It looks like the minimal amount we receive from the State for the motor vehicle phase out program will be maintained.

Distressed Community Aid

Thus far, distressed community aid will be phased-out over FY2012 and FY2013. The Town will lose approximately \$243,753 in both fiscal years.

Local Receipts

Total projected non-tax revenue (local receipts) is projected to be \$72,000 lower than last year's budget. This is a continuing downward pattern that should be near its bottom – hopefully, this will turn around in the coming years.

RIGL §45-13-13

There may be future changes in State aid as the impact of this particular change in law is applied to other State aid distribution formulas affecting the Town/School.

State Education Funding Formula (School Operating Aid)

School Aid has decreased by \$643,025. To offset some of this revenue loss, the State used Federal jobs fund money (\$598,764) to supplement these revenue losses.

It is important to put on the record that the use of Federal revenue by the State is a short-term revenue source and if the State does not have resources to match the stimulus amounts in the next and future years, the Town/Schools will be significantly impacted!

The School (Education Aid) funding formula is being implemented this fiscal year. Burrillville is one of the "losers" in this ill-conceived "education reform" initiative. Burrillville schools will lose \$44,261 in related State Aid in FY2012. Additional related revenue losses will be phased in over the next ten (10) years.

Projected School Construction Aid

School Construction Aid is projected to be \$243,753 lower than the amount budgeted in the current year – the result of the Town's *declining* debt service obligations for the applicable projects.

As noted in prior years, the State decided to spread our projected Levy Rink reimbursement over a ten (10) year period rather than pay it out in one lump sum payment. This year's reimbursement is projected to be \$189,103, the same as last year.

A potential problem looking to future budgets could be the reimbursement rate from the State for the matching School construction grant (aid) program. The School construction aid program reimburses a portion (percentage) of the total dollars spent for School construction projects. Recent projects that qualified were the Callahan School and Levy Rink renovation projects. If Burrillville's reimbursement rate drops when these reimbursements become payable in future years, the actual State construction reimbursement (dollars) will drop proportionally. Under normal circumstances, this reimbursement rate can change year to year.

Sewer Commission Revenue

The Town receives revenue from the sewer line betterment assessments and accordingly we have budgeted \$220,000 as betterment revenue. The Sewer Commission is reimbursing the Town for the general obligation bond issued in December 2006.

Municipal and School Services

Municipal services and changes in our spending priorities and levels cannot be realistically compared to the Schools. Simple comparisons on a generic basis are a gross oversimplification and are not relevant given the different legal/administrative responsibilities, type of services rendered, missions, objectives and who is served.

FY2012 Budget Impacts

This year's projected State aid total will be impacted by legislative decisions that usually occur at the end of the State's budget process. We are using the Governor's State aid revenue projections for FY2012. We are anticipating that the Legislature will continue to modify the State aid categories. It is strongly recommended that we wait until this information becomes available before making final budget adjustments.

As presented herein, the property tax rate is projected to be \$16.23. The recommended levy as presented is \$26,411,696, an increase of \$2,864,595, which includes \$1,871,135 of tax related to the addition of OSP/TransCanada to the tax base. Motor vehicle exemptions are recommended to drop from \$2,500 to \$1,000.

Note: The State is still reviewing our budget. This could be modified based on their input/determination.

Municipal Line Item Summaries

Factors incorporated into this budget and having an impact on municipal government operations are identified below. Note: These are summaries or highlights and are not a full listing of changes recommended. A detailed line item budget is available for those who may wish to review all the budget recommendations.

1. Employee Benefits – The overall cost of health insurance benefits has increased by \$180,663 net. Retirement costs have increased by approximately \$25,800. See supplemental comments on health insurance, which has increased by \$196,071.
2. The Library Budgets are recommended as follows:

	<u>Budget</u>	
Jessie Smith	\$535,000	\$22,000 (increase)
Pascoag	\$53,500	-0- (level funded)

See supplemental comments.
3. Public Works – The recommended decrease is \$76,413. We have eliminated two (2) positions previously budgeted, one (1) by attrition, one (1) vacant totaling \$87,152. One area of increase is snow/ice controls, which we have adjusted based on recent experience.
4. The rubbish and recycling collection costs will increase by approximately \$24,000.
5. Recreation – See supplemental comments.
6. Police Department – The budget recommendation is \$24,580 higher than last fiscal year. This budget reflects a reduction of one (1) police officer (by attrition) but incorporates the financial impact of the arbitration decision.
7. Special Appropriations – I am proposing a multi-year phase out for the larger appropriations. Please see supplemental comments.
8. General Administration - I have not included a COLA increase for the non-union employees for FY2012. COLA increases and their effective dates are the Council’s decision. This will be the fourth year whereby supervisors have not received consideration.

Burrillville Schools

The base **Education (School) Budget** recommended is \$26,909,194. This represents level funding. However, as presented, the school budget is \$44,261 over the maintenance of effort requirement.

It's very important to note that this budget is tied closely to what the State does with State aid. This must be monitored closely. If the new funding formula is implemented an additional \$1,164,410 will need to be added. This amount is currently identified as restricted fund and has no impact on the tax levy. It is currently supported by State Aid. It's an accounting exercise.

School Teacher's Contract

As of the date of this report, the Teacher's Union and School Committee are under contract through July/August, 2011.

School Audited Fund Balance

The School's audit for FY2010 reported an unreserved fund balance of \$730,370 for use by the School Committee. This amount has not been appropriated nor incorporated as a source to support the FY2012 School Budget. The School Committee must vote to ask the Council to appropriate these funds prior to expenditure or commitment to spend these monies.

The Town must be very careful not to appropriate funds that will create a potential structural deficit in future years.

Restricted School Expenditures

The State law now requires that all previously "restricted" or "targeted" State aid revenues and expenditures for Schools be incorporated into the Town's budget. For clarity, we are showing this separately. Technically, the Council will vote on a gross School budget when you vote on the School budget in June. This is different than prior budget votes.

Town Council/Administration Limitations

The State laws (effectively) allow the Schools to prioritize their own spending without any meaningful oversight or accountability by the Town Council. Because of these and other laws and/or regulations, the Town Council's job becomes more difficult. The irony here is that the Town Council is usually held responsible by local taxpayers for real estate and/or motor vehicle tax increases even though many of the financial issues and problems that have to be addressed locally were actually created by combinations of the Federal government, the State Legislature, the governor's office, School committees and labor's influence on many of the laws governing Rhode Island.

Debt Service

Debt Service

The Council's deficit/debt reduction program is maintained in this budget. The total debt obligation [principal and interest] was \$30,072,771 as of June 30, 2010. Additional debt for 2006 sewer projects have been obligated but not yet fully drawn down (\$139,229). All existing voter approved debt service is fully integrated into this budget with the exception of \$500,000 for previously approved Open Space bond authority that remains open.

The Whipple Avenue landfill debt service is fully incorporated into this budget. The budget obligation is \$193,976 this year.

Conclusions

Rhode Island is still in trouble economically.

Whether it's adding or eliminating staff, modifying existing programs, making decisions affecting wages or benefits, or decisions involving future financial commitments, those decisions must be made considering the short and long term impacts of those decisions.

There are good ideas and potentially beneficial programs that may warrant serious consideration; however, the Town Council should not be put in an untenable position of supporting these obligations and then be expected to simply pass the cost on to the taxpayers. Local officials, employee unions and our legislators (Federal and State) must keep this in mind when considering short and long term legislation, programs or mandates.

The Ocean State Power Tax Treaty (PILOT) effectively terminates this year. Capital projects, economic development and redevelopment projects need continuing attention. The tax cap law makes this task (or goal) much more difficult because new revenue realized from economic development and growth programs (residential and commercial) cannot be used to pay for the associated costs, dollar for dollar, and still maintain core municipal and school services.

Ocean State Power (TransCanada) tax revenue is recommended to be used separately from the normal tax levy revenue. Keeping it separate will allow the Town to maintain its capital programs and our economic development goals.

Budget Review Process

The Town Council will now turn their attention to the budget. Currently there are two (2) public hearings scheduled by the Town Council. Those dates are as follows:

- 1) Municipal Budget – May 19, 2011 – 7:00 p.m. Town Council Chambers
- 2) School Budget – May 26, 2011 – 7:00 p.m. Town Council Chambers

The budget is scheduled to be voted on by the Town Council on or before June 8, 2011 – Note: Charter deadline date is June 15th.

Please check with the Town Clerk's office prior to any of these dates in the event of a change in any of the meeting or public hearing details.

Supplemental Comments

Debt Reduction Fund

This budget does not incorporate the use of Debt Reduction Funds.

Employee Benefits

In recent years, the Town has reduced its health care costs by modifying our health care plans and joining GHGRI. Co-pays have also been added to employee benefits plans.

If the School Committee can reach an agreement for changes in teachers' health care benefits similar to those agreed to by municipal employees, the School could save hundreds of thousands of additional dollars over the long term.

Town/School Health Insurance

The Town and School employee experiences (actual health care costs) are rated together for the purposes of determining the annual cost of healthcare. This is because the number of employees on the Town side will not allow us to stand alone or be rated separately. As a result, the Town's annual cost for health insurance is tied to the actual experience (use of) the plans by both our employees and of the School employees.

The Town's FY2012, health insurance costs (excluding the other benefits) are projected to increase \$196,071.

The new Federal healthcare program is affecting the cost, but the use of the plans by the School Department is the fundamental reason for the Town's budget increase.

Last year (FY2010) alone, the School Department over-expended their health care projection by \$894,889 or 27%. In the same period, the Town under-expended its health care projection by \$176,867 or 19%. Note: The GHGRI health pool is covering a portion of the school losses.

Since we are tied to the School for ratings purposes, the Town has a significant dollar increase to contend with this year despite having an excellent use experience.

Municipal employees should not bear the brunt of the School's failure to change its health insurance plans nor the significant over-expenditures in the ratings period by the School employees.

One of the recommendations I am making to address the aforementioned situation is to appropriate \$150,000 from the Health Care Contingency fund to offset a portion of the increase (\$196,071) in municipal employee's health insurance. The rate increases we have been given by Blue Cross are tied to the combined experience (actual health care costs) of both the Town and School employees.

Special Appropriations

Appropriations for the following service agencies that **are included in the proposed budget**:

Name	Amount
Historical Society	\$2,250
Downtown Pascoag Neighborhood Assoc.	\$1,500
Industrial Foundation	\$4,000
Memorial Services	\$1,200
Veteran Rep	\$1,200
Keegan Dinnegan Post	\$1,500

My recommendation to the Council is to separate the special appropriations listed below from the operating budget **and consider each on its own merits to be funded from one of our surplus sources**. It will require six (6) votes if Undesignated, Unreserved Fund Balance is the source.

Name	Amount
Northwest Nursing	\$22,800
RSVP	\$1,000
Senior Services	\$2,400
Samaritans	\$500
Note: These special appropriations are not incorporated in my budget recommendation.	

Levy Rink

This program is maintained as a revolving side fund with independent revenue sources. \$417,330 has been recommended.

Parks and Recreation Department

I recommended that one third (1/3) of the wages of the Director and Administrative Aide be funded in the operating budget. After performing a review of related fund balances, it is my position that revenue from the Extended Care Program and Spring Lake funds can sustain payments toward the other two thirds of those wages. Benefits are not included in this calculation, but probably can be charged off in the same proportion if the Council so desires.

Under this scenario, the revenue needed to supplement those wages will be transferred from the Extended Care and Spring Lake accounts/funds and will be included in the budget resolution.

Extended Care Program

This program is maintained as a revolving side fund with independent revenue sources. I am recommending a funding level of \$475,000.

Spring Lake Beach Program

This program is maintained as a revolving side fund with independent revenue sources. I am recommending a funding level of \$124,000.

Collective Bargaining

The Council 94 Union contract expires June 30, 2011. Council 94 and the Town are working for budget savings and the framework for a new contract.

Police – The recent interest arbitration decision with the Police Union is incorporated into this budget. The existing contract will expire June 30, 2012. There are still manning requirements in the existing police contract but those have been relaxed by the arbitration decision so there is now more staffing related flexibility should the Council wish to exercise that flexibility.

Town Council

The Town Council budget has increased by \$8,175, which represents a change in the wage/benefit plan. The plan change eliminates Town paid benefits. When the plan is fully implemented, it will result in an estimated decrease in total Town Council compensation of \$77,000, using today's benefit costs.

Wages, Non-Union Supervisors

Non-union supervisors and employees have not received COLA increases for four (4) years.

Fuel and Heating Line Items

The amounts incorporated into the budget are best estimates. The history of usage and related costs are hard to pinpoint as pricing continues to fluctuate.

A fuel contingency line item for the Public Works operations and Jesse M. Smith Memorial Library operations has been recommended. Funding is recommended to be from surplus accounts.

Note: We do maintain a general fund contingency account for energy related increases in the operating budget.

Tax Credit Program

The tax credit program for seniors, veterans and disabled persons has assisted these groups by relieving approximately \$598,158 collectively (2.265%) from their real estate tax obligations.

Library Budgets

In order to maintain State Library aid, the Town must appropriate an amount equal to \$553,500 between both libraries. We anticipate receiving \$124,196 from the Governor's proposed budget in State Library aid in 2012. That revenue may be compromised if we fail to maintain these budget levels.

We are recommending that \$22,000 be appropriated from a Library side fund to offset the recommended increase to the Jesse M. Smith Memorial Library. If the Jesse M. Smith Memorial Library budget is reduced, the revenue budget will also have to be reduced – there will be no net affect.

Assessed Values & Tax Rate

The Town will not have to perform State mandated town-wide real estate appraisals in 2011/2012.

Supplemental Appropriations

One of my strategies to balancing this budget with the least impact on personnel and our ability to provide acceptable services is to consider establishing separate funds, outside the main budget to use in certain situations. **Those are:**

Unemployment Account

The potential for job losses, particularly in the Schools, is very real with the potential budget we are proposing. Given that there is a State law requiring specific notice for laying off teachers, reducing staff mid-year is very difficult, if not impossible. So, whatever staff reductions need to be made in the Schools must be completed within the time frames prescribed by law.

In order not to increase staff reductions by having to add related unemployment payments back into the School (and municipal) operating budgets, I am recommending that a separate side fund be established and funded from surplus in order to keep the impact on total staffing reductions to a minimum.

Each person going on unemployment could be eligible for up to \$18,819, which affects the potential employment of other staff in the system.

Arbitration/legal/professional – \$50,000 for ongoing litigation and unexpected litigation that cannot be anticipated at this time.

Energy/fuel contingency – (\$74,000) for Public Works (gasoline and heating fuel) - \$68,000 and for the Jesse M. Smith Library (heating fuel \$6,000) anticipating large swings in related costs.

Police cruiser – I'm recommending a side-fund for two (2) additional police cruisers (\$62,000).

Recreation programs – funding for recreation programs from surplus accounts (19,200).

Tax Cap (Levy) Law

The State's tax cap law is almost fully implemented. In my opinion, there are serious flaws and potential inequities in this law.

The law requires a reduction in the levy increase by a quarter percent each year until a maximum annual cap of four (4) percent is reached. This year the maximum levy increase is set at 4.25%.

Notwithstanding that the goals of the law are very worthwhile, until the problematic laws that promote (my opinion) an unfriendly local taxpayer climate are changed, the new tax cap law will be very difficult to implement without major conflict and/or economic impacts at the local level.

If future School budget increases are not properly managed and State aid, particularly education aid is not predictable/reliable in future years, then balancing budgets without causing significant program reductions and/or local tax increases will be very difficult. The new education aid formula voted into law last year will negatively impact Burrillville's School revenues and local taxes.

Legislative Relief

Repealing longstanding State laws that prevent a city or town from controlling/managing local property taxes must be undertaken by the Governor and State Legislators.

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change	
					FYE 2011 to FYE 2012	Percent (%)
<u>DEPARTMENT SUMMARY</u>						
ELECTED OFFICIALS	27,600	46,000	46,000	35,775	8,175	29.62%
MANAGER	167,705	176,752	176,752	174,653	6,948	4.14%
PERSONNEL BOARD	10,902	12,900	12,900	10,901	-1	-0.01%
BENEFITS	1,992,814	2,237,432	2,186,377	2,173,477	180,663	9.07%
PROFESSIONAL SERVICES	129,850	206,950	181,950	131,950	2,100	1.62%
TOWN CLERK	199,494	221,723	200,723	211,494	12,000	6.02%
BOARD OF CANVASSERS	63,365	66,565	66,565	66,565	3,200	5.05%
TREASURER	245,975	249,775	249,775	249,775	3,800	1.54%
TAX COLLECTOR	112,888	117,047	116,047	115,948	3,060	2.71%
BUDGET BOARD	8,801	8,801	8,800	8,800	-1	-0.01%
INFORMATION SYSTEMS	192,402	199,687	199,687	199,389	6,987	3.63%
TAX ASSESSOR	146,182	146,182	146,182	145,984	-198	-0.14%
ASSESSMENT BOARD OF REVIEW	1,400	1,400	750	752	-648	-46.29%
PLANNING	122,994	122,794	122,794	122,794	-200	-0.16%
PLANNING BOARD	14,201	13,701	13,701	13,701	-500	-3.52%
BUILDING OFFICIAL	119,052	119,652	119,152	118,652	-400	-0.34%
ZONING BOARD	20,452	21,452	20,952	20,951	499	2.44%
GENERAL SERVICES	1,368,620	1,429,890	1,414,890	1,373,620	5,000	0.37%
MISCELLANEOUS	12,038	12,038	10,538	11,038	-1,000	-8.31%
BUILDINGS-ADMINISTRATION	2,000	3,250	1,150	1,150	-850	-42.50%
GENERAL FUND CONTINGENCY	77,000	115,000	115,000	115,000	38,000	49.35%
POLICE	2,041,183	2,207,696	2,094,274	2,065,763	24,580	1.20%
CIVIL DEFENSE	6,102	9,251	6,251	6,252	150	2.46%
ANIMAL CONTROL	110,730	123,078	85,215	120,128	9,398	8.49%
MUNICIPAL COURT	18,500	18,500	18,500	18,500	0	0.00%
PUBLIC WORKS	1,293,991	1,299,730	1,219,591	1,217,578	-76,413	-5.91%
SANITATION	4,200	4,200	0	0	-4,200	-100.00%
TRANSPORTATION	22,700	25,700	21,700	21,700	-1,000	-4.41%
SPECIAL APPROPRIATIONS	10,650	79,850	21,150	11,650	1,000	9.39%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change	
					FYE 2011 to FYE 2012	Percent (%)
RECREATION	118,501	133,598	117,314	117,277	-1,224	-1.03%
RECREATION CENTER	13,451	13,950	13,950	13,450	-1	-0.01%
RECREATION PROGRAMS	9,500	28,700	28,700	9,500	0	0.00%
LIBRARY	566,500	598,868	588,106	588,500	22,000	3.88%
CONSERVATION COMMISSION	9,926	11,926	11,426	11,426	1,500	15.11%
	9,261,669	10,084,038	9,636,862	9,504,093	242,424	2.62%
GENERAL GOVERNMENT BONDS	518,814	635,494	635,494	635,494	116,680	22.49%
SCHOOL BONDS	1,787,597	1,678,097	1,678,097	1,678,097	-109,500	-6.13%
SEWER BONDS	799,366	789,532	789,532	789,532	-9,834	-1.23%
REFUNDING BONDS	651,829	627,761	627,761	627,761	-24,068	-3.69%
BOND REGISTRATION FEES	3,000	3,000	2,000	2,000	-1,000	-33.33%
GENERAL GOVERNMENT-CAPITAL IMPROVEMENTS	60,000	61,500	31,500	59,000	-1,000	-1.67%
POLICE - CAPITAL IMPROVEMENTS	15,570	65,083	86,903	60,000	44,430	285.36%
PUBLIC WORKS-CAPITAL IMPROVEMENTS	925,000	1,836,300	473,462	2,273,300	1,348,300	145.76%
RECREATION/CULTURE CAPITAL IMPROVEMENTS	0	0	0	0	0	#DIV/0!
SCHOOL - CAPITAL IMPROVEMENTS	84,271	586,892	125,000	153,171	68,900	81.76%
OTHER CAPITAL	0	0	0	0	0	#DIV/0!
TR SCHOOL DEPARTMENT	26,909,194	28,248,276	27,200,000	26,909,194	0	0.00%
TR SPRING LAKE BEACH	0	5,000	5,000	0	0	#DIV/0!
TR NARCOTIC GUIDANCE	5,000	5,000	5,000	5,000	0	0.00%
TR MAJOR CAPITAL	232,621	0	0	42,529	-190,092	-81.72%
TR DEBT REDUCTION	1,800,000	0	0	0	-1,800,000	-100.00%
TR OVERLAY	730,000	730,000	730,000	730,000	0	0.00%
	-9,261,669	-10,084,038	-9,636,862	-9,504,093	-242,424	2.62%
GENERAL FUND	43,783,931	45,355,973	42,026,611	43,469,171	-314,760	-0.72%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

GENERAL FUND		2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change	
						FYE 2011 to FYE 2012	Percent (%)
0100110 ELECTED OFFICIALS							
0100110	511350 ELECTED OFFICIALS	23,100	46,000	46,000	33,175	10,075	43.61%
0100110	526800 TRAVEL ALLOW	4,000	0	0	2,600	-1,400	-35.00%
0100110	533400 CONFERENCE/MEETING EXPENSE	500	0	0	0	-500	-100.00%
	TOTAL ELECTED OFFICIALS	27,600	46,000	46,000	35,775	8,175	29.62%
0100111 MANAGER							
0100111	511250 DEPT HEAD	106,276	106,276	106,276	106,276	0	0.00%
0100111	511400 CENTRL ADM	50,500	50,500	50,500	50,500	0	0.00%
0100111	515000 OFFIC/CLER	0	6,500	6,500	6,500	6,500	#DIV/0!
0100111	515050 CLERK/SUB	1	0	0	0	-1	-100.00%
0100111	526800 TRVL ALLOW	4,550	4,550	4,550	4,550	0	0.00%
0100111	531000 PROF/TECHN	1,500	1,500	1,500	1,500	0	0.00%
0100111	533300 TRAVEL	1	750	750	750	749	74900.00%
0100111	533400 CONFERENCE	1	1,800	1,800	1	0	0.00%
0100111	534200 POSTAGE	600	600	600	300	-300	-50.00%
0100111	538000 TRAINING	1	1	1	1	0	0.00%
0100111	549000 SUPP OFF	1,800	1,800	1,800	1,800	0	0.00%
0100111	564000 DUES FEES [ICMA;Chamber;RIMgr	2,475	2,475	2,475	2,475	0	0.00%
	TOTAL MANAGER	167,705	176,752	176,752	174,653	6,948	4.14%
0100112 PERSONNEL BOARD							
0100112	511380 BOARDS	3,900	3,900	3,900	3,900	0	0.00%
0100112	515050 CLERK/SUB	1	0	0	0	-1	-100.00%
0100112	531000 PROF/TECHN	1	0	0	1	0	0.00%
0100112	534200 POSTAGE	1,000	1,000	1,000	1,000	0	0.00%
0100112	535000 ADVERTISIN	5,000	7,000	7,000	5,000	0	0.00%
0100112	549000 SUPP OFF	1,000	1,000	1,000	1,000	0	0.00%
	TOTAL PERSONNEL BOARD	10,902	12,900	12,900	10,901	-1	-0.01%
0100113 BENEFITS							
0100113	522500 ICMA	24,000	24,000	24,000	24,000	0	0.00%
0100113	523000 NON-CERT RETIREMENT [3.08%]	90,000	139,300	130,300	130,300	40,300	44.78%
0100113	523500 POL RETIREMENT [10.17%]	146,000	131,900	131,500	131,500	-14,500	-9.93%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

				<i>Net Change</i>					
				2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND									
0100113	523900	COLA:NO ST		5,000	5,000	5,000	5,000	0	0.00%
0100113	524000	FICA [6.2%]		270,000	267,400	256,300	267,000	-3,000	-1.11%
0100113	525000	HEALTH INS		1,083,109	1,279,180	1,279,180	1,279,180	196,071	18.10%
0100113	525050	HEALTH INS DEDUCTIBLE		40,000	50,000	50,000	25,000	-15,000	-37.50%
0100113	525500	DENTAL INS		116,705	112,497	112,497	112,497	-4,208	-3.61%
0100113	526500	LONGEVITY		35,000	35,000	35,000	35,000	0	0.00%
0100113	527000	MEDICARE [1.45%]		63,000	62,600	60,100	61,500	-1,500	-2.38%
0100113	528000	LIFE INS		7,500	10,555	7,500	7,500	0	0.00%
0100113	529000	WORKER COMP		110,000	110,000	85,000	85,000	-25,000	-22.73%
0100113	529500	UNEMP COMP		2,500	10,000	10,000	10,000	7,500	300.00%
TOTAL BENEFITS				1,992,814	2,237,432	2,186,377	2,173,477	180,663	9.07%
 0100114 PROFESSIONAL SERVICES									
0100114	511392	PROBATE JUDGE		6,500	6,000	6,000	6,000	-500	-7.69%
0100114	531010	ARBITRATION		1,000	1,000	1,000	1,000	0	0.00%
0100114	531100	LEGAL		95,000	150,000	150,000	100,000	5,000	5.26%
0100114	531140	JUVEN HEAR		4,850	4,250	4,250	4,250	-600	-12.37%
0100114	531150	HEARINGS/STENOGR		1,000	200	200	200	-800	-80.00%
0100114	531385	ENG-TESTING - SANITATION		1,000	25,000	0	0	-1,000	-100.00%
0100114	531450	PLAN -PLBD		2,500	2,500	2,500	2,500	0	0.00%
0100114	535000	ADVER		18,000	18,000	18,000	18,000	0	0.00%
TOTAL PROFESSIONAL SERVICES				129,850	206,950	181,950	131,950	2,100	1.62%
 0100115 TOWN CLERK									
0100115	511250	DEPT HEAD		73,000	73,000	73,000	73,000	0	0.00%
0100115	515000	OFFIC/CLER		110,892	110,892	110,892	110,892	0	0.00%
0100115	526800	TRVL ALLOW		550	550	550	550	0	0.00%
0100115	531000	PROF/TECHN		5,500	5,500	5,500	5,500	0	0.00%
0100115	531500	MICROFILM		0	21,000	0	12,000	12,000	#DIV/0!
0100115	532320	REP EQUIPT		2,200	2,200	2,200	2,200	0	0.00%
0100115	533300	TRAVEL		1	1	1	1	0	0.00%
0100115	533400	CONFERENCE		1	1,230	1,230	1	0	0.00%
0100115	534200	POSTAGE		2,000	2,000	2,000	2,000	0	0.00%
0100115	549000	SUPP OFF		5,000	5,000	5,000	5,000	0	0.00%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

				Net Change					
				2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND									
0100115	564000	DUES FEES		350	350	350	350	0	0.00%
0100115	569000	MISC		0	0	0	0	0	#DIV/0!
TOTAL	TOWN CLERK			199,494	221,723	200,723	211,494	12,000	6.02%
 <i>0100116 BOARD OF CANVASSERS</i>									
0100116	511300	SUPERVISOR		42,315	42,315	42,315	42,315	0	0.00%
0100116	0100117	BOARDS		1,250	1,250	1,250	1,250	0	0.00%
0100116	514100	GENERAL OT		3,000	3,000	3,000	3,000	0	0.00%
0100116	514300	DETAILS		1,200	1,800	1,800	1,800	600	50.00%
0100116	515500	ELECT WORK		10,000	12,200	12,200	12,200	2,200	22.00%
0100116	534200	POSTAGE		2,000	4,000	4,000	4,000	2,000	100.00%
0100116	535000	ADVER		3,000	1,000	1,000	1,000	-2,000	-66.67%
0100116	549000	SUPP OFF		600	1,000	1,000	1,000	400	66.67%
TOTAL	BOARD OF CANVASSERS			63,365	66,565	66,565	66,565	3,200	5.05%
 <i>0100118 TREASURER</i>									
0100118	511250	DEPT HEAD		77,500	77,500	77,500	77,500	0	0.00%
0100118	511270	DIV HEAD		63,000	63,000	63,000	63,000	0	0.00%
0100118	511300	SUPERVISOR		42,315	42,315	42,315	42,315	0	0.00%
0100118	514100	GENERAL OT		1,000	1,000	1,000	1,000	0	0.00%
0100118	515000	OFFIC/CLER		36,964	36,964	36,964	36,964	0	0.00%
0100118	519600	INTERN		4,200	5,000	5,000	5,000	800	19.05%
0100118	532320	REP EQUIPT		500	500	500	500	0	0.00%
0100118	533300	TRAVEL		600	600	600	600	0	0.00%
0100118	533400	CONFERENCE		1	1	1	1	0	0.00%
0100118	534200	POSTAGE		1,900	1,900	1,900	1,900	0	0.00%
0100118	535000	ADVER		345	345	345	345	0	0.00%
0100118	536000	PRINT		1,000	1,000	1,000	1,000	0	0.00%
0100118	539000	PAYROLL - OTHER SERV		10,000	13,000	13,000	13,000	3,000	30.00%
0100118	549000	SUPP OFF		4,250	4,250	4,250	4,250	0	0.00%
0100118	554210	MACH EQUIP		2,000	2,000	2,000	2,000	0	0.00%
0100118	564000	DUES FEES		400	400	400	400	0	0.00%
TOTAL	TREASURER			245,975	249,775	249,775	249,775	3,800	1.54%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

				Net Change		
GENERAL FUND	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
0100119 TAX COLLECTOR						
0100119 511300 SUPERVISOR	42,315	42,315	42,315	42,315	0	0.00%
0100119 514100 GENERAL OT	1	1	1	1	0	0.00%
0100119 515000 OFFIC/CLER	55,446	55,446	55,446	55,446	0	0.00%
0100119 519600 INTERN	1,100	1,100	1,100	1,100	0	0.00%
0100119 531100 LEGAL	500	500	500	500	0	0.00%
0100119 532320 REP EQUIPT	1,300	1,300	1,300	1,300	0	0.00%
0100119 533300 TRAVEL	525	525	525	525	0	0.00%
0100119 533400 CONFERENCE	1	100	100	1	0	0.00%
0100119 534200 POSTAGE	7,000	11,000	11,000	11,000	4,000	57.14%
0100119 535000 ADVER	3,000	3,000	2,000	2,000	-1,000	-33.33%
0100119 549000 SUPP OFF	1,700	1,700	1,700	1,700	0	0.00%
0100119 564000 DUES FEES	0	60	60	60	60	#DIV/0!
TOTAL TAX COLLECTOR	112,888	117,047	116,047	115,948	3,060	2.71%
0100120 BUDGET BOARD						
0100120 511380 BOARDS	7,200	7,200	7,200	7,200	0	0.00%
0100120 515050 CLERK/SUB	1,600	1,600	1,600	1,600	0	0.00%
0100120 536000 PRINT	1	1	0	0	-1	-100.00%
TOTAL BUDGET BOARD	8,801	8,801	8,800	8,800	-1	-0.01%
0100121 INFORMATION SYSTEMS						
0100121 511300 DIVISION HEAD	56,000	56,000	56,000	56,000	0	0.00%
0100121 511400 CENTRL ADM	50,500	50,500	50,500	50,500	0	0.00%
0100121 529410 STIPEND - INTERN	0	0	0	0	0	#DIV/0!
0100121 531000 PROF/TECHN	5,000	6,000	6,000	6,000	1,000	20.00%
0100121 533300 TRAVEL	1	300	300	1	0	0.00%
0100121 533400 CONFERENCE	1	0	0	1	0	0.00%
0100121 534200 POSTAGE	400	400	400	400	0	0.00%
0100121 538000 TRAINING	1,500	3,000	3,000	3,000	1,500	100.00%
0100121 539100 DP-HARDWAR	7,500	7,500	7,500	7,500	0	0.00%
0100121 539200 DP-SOFTWAR	61,000	64,487	64,487	64,487	3,487	5.72%
0100121 542110 COMP SOFT	8,000	8,000	8,000	8,000	0	0.00%
0100121 549000 SUPP OFF	2,000	2,000	2,000	2,000	0	0.00%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

				Net Change					
				2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND									
0100121	554220	FURNISH		0	1,000	1,000	1,000	1,000	#DIV/0!
0100121	564000	DUES FEES		500	500	500	500	0	0.00%
TOTAL	INFORMATION SYSTEMS			192,402	199,687	199,687	199,389	6,987	3.63%
 0100122 TAX ASSESSOR									
0100122	511250	DEPT HEAD							
0100122	511270	DIV HEAD		63,000	63,000	63,000	63,000	0	0.00%
0100122	511400	CENTRAL ADM		48,000	48,000	48,000	48,000	0	0.00%
0100122	515000	OFFIC/CLER		18,482	18,482	18,482	18,482	0	0.00%
0100122	531000	PROF/TECHN		8,000	8,000	8,000	8,000	0	0.00%
0100122	532320	REP EQUIPT		0	0	0	0	0	#DIV/0!
0100122	533300	TRAVEL		200	200	200	1	-199	-99.50%
0100122	533400	CONFERENCE		0	0	0	1	1	#DIV/0!
0100122	534200	POSTAGE		1,200	1,200	1,200	1,200	0	0.00%
0100122	535000	ADVER		500	500	500	500	0	0.00%
0100122	536000	PRINT		3,900	3,900	3,900	3,900	0	0.00%
0100122	538000	TRAINING		0	0	0	0	0	#DIV/0!
0100122	541200	GAS DIESEL		250	250	250	250	0	0.00%
0100122	549000	SUPP OFF		2,000	2,000	2,000	2,000	0	0.00%
0100122	564000	DUES FEES		650	650	650	650	0	0.00%
TOTAL	TAX ASSESSOR			146,182	146,182	146,182	145,984	-198	-0.14%
 0100123 ASSESSMENT BOARD OF REVIEW									
0100123	511380	BOARDS		1,300	1,300	750	750	-550	-42.31%
0100123	534200	POSTAGE		25	25	0	1	-24	-96.00%
0100123	549000	SUPP OFF		50	50	0	1	-49	-98.00%
0100123	569000	MISC		25	25	0	0	-25	-100.00%
TOTAL	ASSESSMENT BOARD OF REVIEW			1,400	1,400	750	752	-648	-46.29%
 0100124 PLANNING									
0100124	511250	DEPT HEAD		77,500	77,500	77,500	77,500	0	0.00%
0100124	511300	SUPERVISOR		42,315	42,315	42,315	42,315	0	0.00%
0100124	519610	INTN ECON		1	1	1	1	0	0.00%
0100124	532300	ECON DEV		1	1	1	1	0	0.00%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

						Net Change	
						FYE 2011	
						to	
						FYE 2012	Percent (%)
GENERAL FUND	2011 Council	2012	2012 Budget	2012			
	Adopted	Department	Board	Manager			
	7/7/10	Request	3/24/11	Recommend			
	10-168						
0100124 532320 REP EQUIPT	500	500	500	500	0	0.00%	
0100124 533300 TRAVEL	1	1	1	1	0	0.00%	
0100124 533400 CONFERENCE	1	1	1	1	0	0.00%	
0100124 534200 POSTAGE	100	100	100	100	0	0.00%	
0100124 549000 SUPP OFF	1,000	1,000	1,000	1,000	0	0.00%	
0100124 561050 CDBG	1,200	1,000	1,000	1,000	-200	-16.67%	
0100124 564000 DUES FEES	375	375	375	375	0	0.00%	
TOTAL PLANNING	122,994	122,794	122,794	122,794	-200	-0.16%	
<i>0100125</i> PLANNING BOARD							
0100125 511380 BOARDS	11,100	11,100	11,100	11,100	0	0.00%	
0100125 515050 CLERK/SUB	1,000	1,000	1,000	1,000	0	0.00%	
0100125 534200 POSTAGE	300	300	300	300	0	0.00%	
0100125 535000 ADVER	1,500	1,000	1,000	1,000	-500	-33.33%	
0100125 538000 TRAINING	1	1	1	1	0	0.00%	
0100125 549000 SUPP OFF	300	300	300	300	0	0.00%	
TOTAL PLANNING BOARD	14,201	13,701	13,701	13,701	-500	-3.52%	
<i>0100126</i> BUILDING OFFICIAL							
0100126 511250 DEPT HEAD	56,000	56,000	56,000	56,000	0	0.00%	
0100126 513800 INSPECTORS	20,000	20,000	20,000	20,000	0	0.00%	
0100126 515000 OFFIC/CLER	36,964	36,964	36,964	36,964	0	0.00%	
0100126 532320 REP EQUIPT	450	450	450	450	0	0.00%	
0100126 532330 REPAIR VEH	700	700	200	300	-400	-57.14%	
0100126 533300 TRAVEL	1	1	1	1	0	0.00%	
0100126 533400 CONFERENCE	1	601	601	1	0	0.00%	
0100126 534200 POSTAGE	700	700	700	700	0	0.00%	
0100126 541200 GAS DIESEL	2,200	2,200	2,200	2,200	0	0.00%	
0100126 549000 SUPP OFF	850	850	850	850	0	0.00%	
0100126 549400 VEHICL SUP	1	1	1	1	0	0.00%	
PUBLICATIONS/SUBSCRIPTIONS	1,100	1,100	1,100	1,100	0	0.00%	
0100126 564000 DUES FEES	85	85	85	85	0	0.00%	
TOTAL BUILDING OFFICIAL	119,052	119,652	119,152	118,652	-400	-0.34%	

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

					Net Change	
GENERAL FUND	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
0100127 ZONING BOARD						
0100127 511380	BOARDS	8,700	8,700	8,700	8,700	0 0.00%
0100127 515050	CLERK/SUB	1,000	1,000	1,000	1,000	0 0.00%
0100127 531000	PROF/TECHN	1	1,001	501	500	499 49900.00%
0100127 531160	RECORDING/STENOGRAPHER	4,000	4,000	4,000	4,000	0 0.00%
0100127 534200	POSTAGE	1,000	1,000	1,000	1,000	0 0.00%
0100127 535000	ADVER	4,750	4,750	4,750	4,750	0 0.00%
0100127 536000	PRINT	1	1	1	1	0 0.00%
0100127 549000	SUPP OFF	1,000	1,000	1,000	1,000	0 0.00%
0100127 564000	DUES FEES	0	0	0	0	#DIV/0!
TOTAL ZONING BOARD		20,452	21,452	20,952	20,951	499 2.44%
0100128 GENERAL SERVICES						
0100128 531200	AUDIT	42,000	45,000	45,000	45,000	3,000 7.14%
0100128 532210	GARB DISP	498,000	512,000	512,000	512,000	14,000 2.81%
0100128 532220	RECYCLING	260,000	270,000	270,000	270,000	10,000 3.85%
0100128 533215	SPECIAL COLLECTION PROGRAM	5,000	15,000	5,000	5,000	0 0.00%
0100128 532230	TIPPING FEES	179,000	200,000	180,000	165,000	-14,000 -7.82%
0100128 532400	INSUR P/L	140,000	146,000	164,000	164,000	24,000 17.14%
0100128 532450	SELF INSUR	20,000	10,000	10,000	10,000	-10,000 -50.00%
0100128 532550	RENT BOARD	167,620	167,620	167,620	167,620	0 0.00%
0100449 561605	BINNS BLDG - BERARD DESJARLAIS	6,000	6,000	6,000	6,000	0 0.00%
0100128 534000	TELEPHONE	10,000	10,000	7,000	7,000	-3,000 -30.00%
0100128 534020	CELL PHONE	3,000	3,000	3,000	3,000	0 0.00%
0100128 534050	INTERNET	3,000	3,000	3,000	3,000	0 0.00%
0100128 534070	COMM- WAN	4,000	4,000	4,000	4,000	0 0.00%
0100128 536000	PRINT	9,000	7,000	7,000	7,000	-2,000 -22.22%
0100128 549000	SUPP OFF	1,000	0	0	0	-1,000 -100.00%
0100128 554100	BUILDING	21,000	31,270	31,270	5,000	-16,000 -76.19%
TOTAL GENERAL SERVICES		1,368,620	1,429,890	1,414,890	1,373,620	5,000 0.37%
0100129 MISCELLANEOUS						
0100129 532100	PUBLIC UTIL	5,000	5,000	3,500	4,000	-1,000 -20.00%
0100129 564000	DUES FEES	7,038	7,038	7,038	7,038	0 0.00%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

GENERAL FUND		2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change	
						FYE 2011 to FYE 2012	Percent (%)
TOTAL	MISCELLANEOUS	12,038	12,038	10,538	11,038	-1,000	-8.31%
0100141	BUILDINGS - ANNEX						
0100141	534000 TELEPHONE	400	400	400	400	0	0.00%
0100141	541100 HEAT OIL	1,000	1,000	0	0	-1,000	-100.00%
0100141	541200 GAS DIESEL	0	1,250	750	750	750	#DIV/0!
0100141	549600 CUSTODIAL	600	600	0	0	-600	-100.00%
TOTAL BUILDINGS ADMINISTRATION		2,000	3,250	1,150	1,150	-850	-42.50%
<i>0100160 GENERAL FUND CONTINGENCY</i>							
0100160	569050 CONTNGENCY	75,000	100,000	100,000	100,000	25,000	33.33%
0100160	569050 FUEL CONTNGENCY [electric, gas, he:	2,000	15,000	15,000	15,000	13,000	650.00%
TOTAL GENERAL FUND CONTINGENCY		77,000	115,000	115,000	115,000	38,000	49.35%
<i>0100230 POLICE</i>							
0100230	511250 DEPT HEAD	77,500	77,500	77,500	77,500	0	0.00%
	MAJOR	0	0	0	63,461		
0100230	511260 LIEUTENANT	173,846	173,846	173,846	124,019	-49,827	-28.66%
0100230	511300 SUPERVISOR	268,473	268,473	268,473	285,210	16,737	6.23%
0100230	51120 SERGEANTS	1	0	0	0	-1	-100.00%
0100230	511570 OFFICER-PO	591,333	644,317	644,317	635,996	44,663	7.55%
0100230	511525 PROSECUTION	50,693	50,693	50,693	55,273	4,580	9.03%
0100230	511530 DETECTIVE	0	1	1	1	1	#DIV/0!
0100230	511575 RESOURCE OFF	1	1	1	1	0	0.00%
0100230	511580 DISPATCHER	169,478	169,478	169,478	169,478	0	0.00%
0100230	511585 PT DISPATC	16,000	16,000	16,000	16,000	0	0.00%
0100230	512585 FI DISPATC	14,000	14,000	14,000	14,000	0	0.00%
0100230	514100 GENERAL OT	25,000	25,000	25,000	25,000	0	0.00%
0100230	514200 POLICE OT	135,000	135,000	100,000	95,000	-40,000	-29.63%
0100230	514300 DETAILS	0	0	0	0	0	#DIV/0!
0100230	514320 SRT-POLICE	1	1	1	1	0	0.00%
0100230	515000 OFFIC/CLER	36,964	39,605	39,605	39,605	2,641	7.14%
0100230	516500 CUSTODIAN	40,185	40,185	40,185	40,185	0	0.00%
0100230	526500 LONGEVITY	61,905	57,995	57,995	57,995	-3,910	-6.32%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

<u>GENERAL FUND</u>			2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change	
							FYE 2011 to FYE 2012	Percent (%)
0100230	526850	CLOTH ALLOW	26,300	28,550	28,550	28,550	2,250	8.56%
0100230	526860	CLEANING	17,500	15,400	15,400	15,400	-2,100	-12.00%
0100230	529300	COURT TIME	13,000	13,000	13,000	13,000	0	0.00%
0100230	529410	STIPEND	7,000	7,665	7,665	7,665	665	9.50%
0100230	529600	HOLIDAY PAY	43,000	32,352	32,352	32,352	-10,648	-24.76%
0100230	529700	SHIFT DIFF	11,500	1	1	1	-11,499	-99.99%
0100230	532100	PUBLIC UTIL	20,000	28,165	28,165	28,165	8,165	40.83%
0100230	532310	REPAIR BLD	2,500	2,500	2,500	2,500	0	0.00%
0100230	532320	REP EQUIPT	27,100	35,080	27,100	27,100	0	0.00%
0100230	532330	REPAIR VEH	25,400	25,400	25,400	25,400	0	0.00%
0100230	532500	RENT SHORT	1	1	1	1	0	0.00%
0100230	533300	TRAVEL	1	1	1	1	0	0.00%
0100230	533400	CONFERENCE	1	1	1	1	0	0.00%
0100230	534000	TELEPHONE	24,500	24,500	15,000	15,000	-9,500	-38.78%
0100230	534100	RADIOS	12,300	20,000	18,700	18,700	6,400	52.03%
0100230	534200	POSTAGE	400	400	400	400	0	0.00%
0100230	537400	TUIT REIM	5,000	5,000	5,000	5,000	0	0.00%
0100230	538000	TRAINING	16,000	16,000	16,000	22,000	6,000	37.50%
0100230	539000	OTHER SERV	8,000	8,000	8,000	8,000	0	0.00%
0100230	539100	DP-HARDWAR	10,000	10,000	10,000	10,000	0	0.00%
0100230	539200	DP-SOFTWAR	10,000	10,000	10,000	10,000	0	0.00%
0100230	541100	HEAT OIL	12,800	12,800	12,800	12,800	0	0.00%
0100230	541200	GAS DIESEL	55,500	55,500	55,500	55,500	0	0.00%
0100230	549000	SUPP OFF	5,000	5,000	5,000	5,000	0	0.00%
0100230	549190	TRAIN SUP	11,000	11,000	7,500	7,500	-3,500	-31.82%
0100230	549400	VEHICL SUP	6,500	6,500	6,500	6,500	0	0.00%
0100230	549600	CUSTODIAL	2,800	2,800	2,800	2,800	0	0.00%
0100230	554210	MACH EQUIP	7,000	7,000	7,000	7,000	0	0.00%
0100230	554500	EQUIP VEH	0	112,284	56,142	ALTERNATE	#VALUE!	#VALUE!
0100230	564000	DUES FEES	700	700	700	700	0	0.00%
		STAND BY BATTERIES				1		
0100230	569000	MISC	0	1	1	1	1	#DIV/0!
TOTAL	POLICE		2,041,183	2,207,696	2,094,274	2,065,763	24,580	1.20%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

					Net Change	
GENERAL FUND	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
0100237 EMERGENCY MANAGEMENT						
0100237 511270 DIVISION HEAD	5,000	5,000	5,000	5,000	0	0.00%
0100237 511300 SUPERVISOR	1	2,500	0	1	0	0.00%
0100237 533400 CONFERENCE	1	1	1	1	0	0.00%
0100237 534000 TELEPHONE	500	1,000	500	500	0	0.00%
0100237 549000 SUPP OFF	250	250	250	250	0	0.00%
0100237 564000 DUES FEES	350	500	500	500	150	42.86%
TOTAL CIVIL DEFENSE	6,102	9,251	6,251	6,252	150	2.46%
0100238 ANIMAL CONTROL						
0100238 511300 SUPERVISOR	43,514	43,514	43,514	43,514	0	0.00%
0100238 511590 DEPUTY ACO	41,413	41,413	0	41,413	0	0.00%
0100238 514100 GENERAL OT	2,250	4,000	4,000	2,000	-250	-11.11%
0100238 519400 PART TIME	1	6,900	12,000	7,000	6,999	699900.00%
0100238 526850 CLOTH ALLOW	800	800	400	400	-400	-50.00%
0100238 529410 STIPEND	1	2,600	2,600	2,600	2,599	259900.00%
0100238 531000 PROF/TECHN	3,500	3,500	3,500	3,500	0	0.00%
0100238 532100 PUBLIC UTI	3,000	3,000	3,000	3,000	0	0.00%
0100238 532310 REPAIR BLD	1,000	1,500	1,500	1,500	500	50.00%
0100238 532330 REPAIR VEH	1,500	1,500	500	1,000	-500	-33.33%
0100238 533400 CONFERENCE	1	1	1	1	0	0.00%
0100238 534000 TELEPHONE	1,400	1,500	1,500	1,500	100	7.14%
0100238 535000 ADVER	250	250	100	100	-150	-60.00%
0100238 541100 HEAT OIL	3,600	4,000	4,000	4,000	400	11.11%
0100238 541200 GAS DIESEL	2,500	2,600	2,600	2,600	100	4.00%
0100238 549000 SUPP OFF	500	500	500	500	0	0.00%
0100238 549100 SUPP NONOF	5,500	5,500	5,500	5,500	0	0.00%
TOTAL ANIMAL CONTROL	110,730	123,078	85,215	120,128	9,398	8.49%
0100239 MUNICIPAL COURT						
0100239 511400 CENTRAL ADM	11,000	11,000	11,000	11,000	0	0.00%
0100239 515050 CLERK/SUB	2,000	2,000	2,000	2,000	0	0.00%
0100239 534200 POSTAGE	1,000	1,000	1,000	1,000	0	0.00%
0100239 549000 SUPPLIES OFFICE	1,500	1,500	1,500	1,500	0	0.00%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

				Net Change					
				2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND									
0100239	554210	SOFTWARE MAINTENANCE MACH E		3,000	3,000	3,000	3,000	0	0.00%
TOTAL	MUNICIPAL COURT			18,500	18,500	18,500	18,500	0	0.00%
<i>0100340 PUBLIC WORKS</i>									
0100340	511250	DEPT HEAD		89,000	89,000	89,000	89,000	0	0.00%
0100340	511270	DIV HEAD		0	1	1	1	1	#DIV/0!
0100340	511300	SUPERVISOR		96,720	96,720	96,720	96,720	0	0.00%
0100340	514100	GENERAL OT		55,000	80,000	55,000	55,000	0	0.00%
0100340	515000	OFFIC/CLER		36,964	40,000	40,000	40,000	3,036	8.21%
0100340	516300	MECHANICS		88,026	88,026	88,026	44,013	-44,013	-50.00%
0100340	516330	OPERATORS		431,392	431,392	388,253	388,253	-43,139	-10.00%
0100340	519500	SEASONAL - SUMMER		35,000	49,000	49,000	35,000	0	0.00%
0100340	519502	SEASNL HGY - WINTER		0	1	1	29,000	29,000	#DIV/0!
0100340	519600	INTERN		0	1	1	1	1	#DIV/0!
0100340	526500	LONGEVITY		24,786	24,786	24,786	24,786	0	0.00%
0100340	532100	PUBLIC UTIL		4,500	8,000	8,000	8,000	3,500	77.78%
0100340	532200	CLEAN SERV		4,800	4,800	4,800	4,800	0	0.00%
0100340	532310	REPAIR BLD		2,500	2,500	2,000	2,000	-500	-20.00%
0100340	532320	REP EQUIPT		2,500	2,500	2,000	2,000	-500	-20.00%
0100340	532330	REPAIR VEH		8,000	12,500	12,500	12,500	4,500	56.25%
0100340	532340	REP CON EQ		4,000	1,000	1,000	1,000	-3,000	-75.00%
0100340	532500	RENT SHORT		3,100	4,000	0	1	-3,099	-99.97%
0100340	533300	TRAVEL		1	1	1	1	0	0.00%
0100340	533400	CONFERENCE		1	1	1	1	0	0.00%
0100340	534000	TELEPHONE		6,300	6,300	6,300	6,300	0	0.00%
0100340	534100	RADIOS		3,000	5,000	5,000	5,000	2,000	66.67%
0100340	534200	POSTAGE		150	150	150	150	0	0.00%
0100340	535000	ADVER		1,700	1,700	1,700	1,700	0	0.00%
0100340	541100	HEAT OIL		10,000	11,000	11,000	11,000	1,000	10.00%
0100340	541200	GAS DIESEL		65,000	65,000	65,000	65,000	0	0.00%
0100340	548000	ICE CONTRL		135,000	140,000	135,000	140,000	5,000	3.70%
0100340	549000	SUPP OFF		1,600	1,600	1,600	1,600	0	0.00%
0100340	549130	SHOP SUPPL		4,000	4,000	4,000	4,000	0	0.00%
0100340	549400	VEHICL SUP		50,000	45,000	45,000	45,000	-5,000	-10.00%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

						Net Change		
GENERAL FUND			2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
0100340	549500	BLDG SUPPL	2,200	2,000	2,000	2,000	-200	-9.09%
0100340	549700	CONSTR SUP	10,000	8,000	8,000	8,000	-2,000	-20.00%
0100340	549750	ROAD MAINT	100,000	60,000	60,000	80,000	-20,000	-20.00%
0100340	549780	SIGN SUPPL	5,000	4,000	2,000	4,000	-1,000	-20.00%
0100340	554595	LOCAL PROJECTS	12,000	10,000	10,000	10,000	-2,000	-16.67%
0100340	561350	GARDEN CLUB	1,000	1,000	1,000	1,000	0	0.00%
0100340	564000	DUES FEES	750	750	750	750	0	0.00%
		ENERGY CONTINGENCY				ALTERNATE		
0100340	569000	MISC	1	1	1	1	0	0.00%
TOTAL	PUBLIC WORKS		1,293,991	1,299,730	1,219,591	1,217,578	-76,413	-5.91%
0100345 SANITATION								
0100345	532220	RECYCLING	3,150	3,150	0	0	-3,150	-100.00%
0100345	549550	GROUND SUP	1,050	1,050	0	0	-1,050	-100.00%
TOTAL	SANITATION		4,200	4,200	0	0	-4,200	-100.00%
0100448 TRANSPORTATION								
0100448	516400	DRIVERS	20,000	23,000	19,000	19,000	-1,000	-5.00%
0100448	532330	REPAIR VEH	500	500	500	500	0	0.00%
0100448	541200	GAS DIESEL	2,200	2,200	2,200	2,200	0	0.00%
TOTAL	TRANSPORTATION		22,700	25,700	21,700	21,700	-1,000	-4.41%
0100449 SPECIAL APPROPRIATIONS								
0100449	561044	BURR HIST SOC	2,250	2,250	2,250	2,250	0	0.00%
0100449	561150	DPNA	2,000	2,000	1,500	1,500	-500	-25.00%
0100449	561410	IND FOUNDA	4,000	7,000	4,000	4,000	0	0.00%
0100449	561435	KEEGAN-DIN	0	1,500	1,500	1,500	1,500	#DIV/0!
0100449	561560	MEMORIAL SERVICES	1,200	1,200	1,200	1,200	0	0.00%
0100449	561625	NRIMHC,INC	0	12,000	0	0	0	#DIV/0!
0100449	561627	NW COM NURSING	Alt Funding	28,500	5,000	ALTERNATE	#VALUE!	#VALUE!
0100449	561755	RSVP	Alt Funding	4,500	1,000	ALTERNATE	#VALUE!	#VALUE!
0100449	561790	SAMARITANS	Alt Funding	500	500	ALTERNATE	#VALUE!	#VALUE!
0100449	561810	SR SERVICE	Alt Funding	3,000	3,000	ALTERNATE	#VALUE!	#VALUE!
0100449	561845	TRITOWN CO	0	15,000	0	0	0	#DIV/0!

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

				Net Change					
				2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND									
0100449	561930	VETERN REP		1,200	1,200	1,200	1,200	0	0.00%
0100449	569000	MISCELLANEOUS		0	1,200	0	0	0	#DIV/0!
TOTAL	SPECIAL APPROPRIATIONS			10,650	79,850	21,150	11,650	1,000	9.39%
 0100550 RECREATION DEPARTMENT									
0100550	511250	DEPT HEAD		63,000	63,000	63,000	63,000	0	0.00%
0100550	515000	OFFIC/CLER		36,964	36,964	36,964	36,964	0	0.00%
0100550	519400	PART TIME		0	15,284	0	1	1	#DIV/0!
0100550	532100	PUBLIC UTIL - Electricity		700	780	780	700	0	0.00%
0100550	532110	Electric/Water - Fields		2,000	2,000	2,000	2,000	0	0.00%
0100550	532130	PUBLIC UTIL - WATER		250	260	260	250	0	0.00%
0100550	532180	PUBLIC UTIL - SEWER		475	475	475	475	0	0.00%
0100550	532310	REPAIR BLD		1,000	1,000	1,000	1,000	0	0.00%
0100550	532320	REP EQUIPT		500	500	500	500	0	0.00%
0100550	532330	REPAIR VEH		500	250	250	300	-200	-40.00%
0100550	533300	TRAVEL		1	0	0	1	0	0.00%
0100550	533400	CONFERENCE		1	0	0	1	0	0.00%
0100550	534000	TELEPHONE		1,600	1,450	1,450	1,450	-150	-9.38%
0100550	534150	ALARMS		360	385	385	385	25	6.94%
0100550	541100	HEAT OIL		2,500	2,500	2,500	2,500	0	0.00%
0100550	541200	GAS DIESEL		1,150	750	750	750	-400	-34.78%
0100550	549000	SUPP OFF		1,500	1,800	1,800	1,800	300	20.00%
0100550	549550	GROUND SUP		6,000	6,000	5,000	5,000	-1,000	-16.67%
0100550	564000	DUES FEES		0	200	200	200	200	#DIV/0!
TOTAL	RECREATION			118,501	133,598	117,314	117,277	-1,224	-1.03%
 0100552 RECREATION CENTER									
0100552	532100	PUBLIC UTIL		3,000	3,000	3,000	3,000	0	0.00%
0100552	532310	REPAIR BLD		1,000	1,500	1,500	1,000	0	0.00%
0100552	534000	TELEPHONE		250	250	250	250	0	0.00%
0100552	535000	ADVER		1	0	0	0	-1	-100.00%
0100552	541100	HEAT OIL		4,500	4,500	4,500	4,500	0	0.00%
0100552	549500	BLDG SUPPL		4,700	4,700	4,700	4,700	0	0.00%
TOTAL	RECREATION CENTER			13,451	13,950	13,950	13,450	-1	-0.01%

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

<u>GENERAL FUND</u>	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change		
					FYE 2011 to FYE 2012	Percent (%)	
0100553 RECREATION PROGRAMS							
0100553 511380 APPOINT BD	7,500	7,500	7,500	7,500	0	0.00%	
0100553 561750 REC PROGRM	0	19,200	19,200	ALTERNATE	#VALUE!	#VALUE!	
0100553 561809 SR CITIZEN	2,000	2,000	2,000	2,000	0	0.00%	
TOTAL RECREATION PROGRAMS	9,500	28,700	28,700	9,500	0	0.00%	
0100555 LIBRARY							
0100555 561700 PASCOAG LIBRARY	53,500	55,000	53,500	53,500	0	0.00%	
J SMITH ENERGY CONTINGENCY				ALTERNATE			
0100555 561820 J SMITH LIBRARY	513,000	543,868	534,606	535,000	22,000	4.29%	
TOTAL LIBRARY	566,500	598,868	588,106	588,500	22,000	3.88%	
0100556 CONSERVATION COMMISSION							
0100556 511380 BOARDS	5,625	5,625	5,625	5,625	0	0.00%	
0100556 538000 TRAINING	1	1	1	1	0	0.00%	
0100556 549000 SUPP OFF	300	300	300	300	0	0.00%	
0100556 561060 CONSERV PR	4,000	6,000	5,500	5,500	1,500	37.50%	
TOTAL CONSERVATION COMMISSION	9,926	11,926	11,426	11,426	1,500	15.11%	
0100671 GENERAL GOVERNMENT BONDS							
0100671 571120 PO6 LIBRARY	250,000	270,000	270,000	270,000	20,000	8.00%	
0100671 571130 LANDFILL CAPPING - PRINCIPAL	65,385	144,000	144,000	144,000	78,615	120.23%	
0100671 571340 LANDFILL CAP - INTEREST	9,051	25,265	25,265	25,265	16,214	179.14%	
0100671 571341 LANDFILL CAP - INTEREST	25,564	24,711	24,711	24,711	-853	-3.34%	
0100671 571510 I06 LIBRARY	86,907	88,459	88,459	88,459	1,552	1.79%	
0100671 571511 I06 LIBRARY	81,907	83,059	83,059	83,059	1,152	1.41%	
TOTAL GENERAL GOVERNMENT BONDS	518,814	635,494	635,494	635,494	116,680	22.49%	
0100672 SCHOOL BONDS							
0100672 572150 P99SCH10/1	365,000	365,000	365,000	365,000	0	0.00%	
0100672 572160 P00SCH 8\1	550,000	500,000	500,000	500,000	-50,000	-9.09%	
0100672 572170 P06SCH	375,000	375,000	375,000	375,000	0	0.00%	
0100672 572550 I99SCH10/1	46,173	37,048	37,048	37,048	-9,125	-19.76%	

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

					Net Change	
					FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend		
0100672 572551 I99 SCH4/1	37,048	27,923	27,923	27,923	-9,125	-24.63%
0100672 572560 I00SCH 8/1	77,188	63,438	63,438	63,438	-13,750	-17.81%
0100672 572561 I00SCH 2/1	63,438	50,938	50,938	50,938	-12,500	-19.70%
0100672 572570 I06SCH	136,875	129,375	129,375	129,375	-7,500	-5.48%
0100672 572571 I06SCH	136,875	129,375	129,375	129,375	-7,500	-5.48%
TOTAL SCHOOL BONDS	1,787,597	1,678,097	1,678,097	1,678,097	-109,500	-6.13%
<i>0100673</i> SEWER BONDS						
0100673 573210 P92 SEW9/1	145,000	145,000	145,000	145,000	0	0.00%
0100673 573250 P03sSW1/28	279,000	283,000	283,000	283,000	4,000	1.43%
0100673 573260 P06 SEW	20,000	20,000	20,000	20,000	0	0.00%
0100673 573270 PSEW06 9/1	175,000	175,000	175,000	175,000	0	0.00%
0100673 573610 I92 SEW9/1	10,737	8,053	8,053	8,053	-2,684	-25.00%
0100673 573611 I92 SEW3/1	8,053	5,369	5,369	5,369	-2,684	-33.33%
0100673 573650 I03SW11/28	47,734	45,446	45,446	45,446	-2,288	-4.79%
0100673 573651 I03SW3/28	45,446	42,984	42,984	42,984	-2,462	-5.42%
0100673 573660 I06 SEW	6,953	6,553	6,553	6,553	-400	-5.75%
0100673 573661 I06 SEW	6,553	6,153	6,153	6,153	-400	-6.10%
0100673 573670 ISEW06 9/1	27,445	25,987	25,987	25,987	-1,458	-5.31%
0100673 573671 ISEW06 3/1	27,445	25,987	25,987	25,987	-1,458	-5.31%
TOTAL SEWER BONDS	799,366	789,532	789,532	789,532	-9,834	-1.23%
<i>0100674</i> REFUNDING BONDS						
0100674 574140 P02SWW7/15	300,000	295,000	295,000	295,000	-5,000	-1.67%
0100674 574440 I02SWW1/15	35,427	30,634	30,634	30,634	-4,793	-13.53%
0100674 574441 I02SWW7/15	40,302	35,427	35,427	35,427	-4,875	-12.10%
0100674 574150 06 SCHOOL	235,000	235,000	235,000	235,000	0	0.00%
0100674 574550 06 SCHOOL 11/1	18,200	13,500	13,500	13,500	-4,700	-25.82%
0100674 574551 06 SCHOOL 5/1	22,900	18,200	18,200	18,200	-4,700	-20.52%
TOTAL REFUNDING BONDS	651,829	627,761	627,761	627,761	-24,068	-3.69%
TOTAL BOND FEES/COSTS						
0100677 577000 BOND REGISTRATION FEES	3,000	3,000	2,000	2,000	-1,000	-33.33%
0100677 BOND REGISTRATION FEES	3,000	3,000	2,000	2,000	-1,000	-33.33%

MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012

<u>GENERAL FUND</u>	2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	Net Change	
					FYE 2011 to FYE 2012	Percent (%)
0100781 GENERAL GOVERNMENT-CAPITAL IMP						
0100781 531300 ENGINEER	0	30,000	0	0	0	#DIV/0!
0100781 531600 ASSESSMENT					0	#DIV/0!
0100781 531610 PP AUDIT					0	#DIV/0!
				10,000		
				25,000		
0100781 539000 OTHER SERV	0	26,500	26,500	19,000	-11,000	#DIV/0!
0100781 539200 DP-SOFTWARE	60,000	5,000	5,000	5,000	-10,000	-16.67%
0100781 GENERAL GOVERNMENT-CAPITAL IMP	60,000	61,500	31,500	59,000	14,000	23.33%
0100783 POLICE - CAPITAL IMPROVEMENTS						
0100783 554210 MACH EQUIP	15,570	0			-15,570	-100.00%
0100783 554500 VEHICLE	0	53,833	81,903	60,000	60,000	#DIV/0!
0100783 554590 OTHER IMPR	0	5,000	5,000	0	0	#DIV/0!
0100783 554610 RDS-PAVING	0	6,250	0	0	0	#DIV/0!
TOTAL POLICE - CAPITAL IMPROVEMENTS	15,570	65,083	86,903	60,000	44,430	285.36%
0100784 PUBLIC WORKS-CAPITAL IMPROV						
0100784 531300 ENGINEER	156,000	155,000	155,000	95,000	-61,000	-39.10%
0100784 554210 MACH EQUIP	0	0	0	10,300	10,300	#DIV/0!
0100784 554500 VEHICLE PW	0	45,000	0	0	0	#DIV/0!
0100784 554550 CONSTR EQP	0	170,300	0	0	0	#DIV/0!
0100784 554560 DUMP TRUCK	0	132,000	0	132,000	132,000	#DIV/0!
0100784 559585 LANDFILL MONITORING	0	70,000	34,667	70,000	70,000	#DIV/0!
0100784 554595 NEIGHBORHD	30,000	37,000	93,795	40,000	10,000	27.03%
0100784 554600 OTHER IMPR	739,000	0	0	0	-739,000	#DIV/0!
0100784 554628 CRACK SEALING	0	60,000	60,000	60,000	60,000	
		0	0	190,000	190,000	#DIV/0!
	0	0	0	10,000	10,000	#DIV/0!
0100784 560370 HILL RD.	0	600,000	0	408,000	408,000	#DIV/0!
	0	0	0	390,000	390,000	#DIV/0!
0100784 560632 PARK PLACE	0	130,000	130,000	130,000	130,000	#DIV/0!

**MANAGER'S BUDGET RECOMMENDATION
FYE JUNE 30, 2012**

				Net Change					
				2011 Council Adopted 7/7/10 10-168	2012 Department Request	2012 Budget Board 3/24/11	2012 Manager Recommend	FYE 2011 to FYE 2012	Percent (%)
GENERAL FUND									
0100784	560800	TARKILN ROAD		0	0	0	438,000	438,000	#DIV/0!
0100784	560882	WEST ROAD		0	400,000	0	300,000	300,000	#DIV/0!
TOTAL PUBLIC WORKS-CAPITAL IMPROV				925,000	1,836,300	473,462	2,273,300	1,348,300	145.76%
 <i>0100785 RECREATION/CULTURE CAPITAL IMP</i>									
0100785	554600	OTHER IMPR		0	0	0	0	0	#DIV/0!
TOTAL RECREATION/CULTURE CAPITAL IMP				0	0	0	0	0	#DIV/0!
 <i>0100787 SCHOOL - CAPITAL IMPROVEMENTS</i>									
0100787	539000	OTHER SERV		84,271	586,892	125,000	103,171	18,900	22.43%
0100787	554600	OTHER IMPR		0	0	0	50,000	50,000	#DIV/0!
TOTAL SCHOOL - CAPITAL IMPROVEMENTS				84,271	586,892	125,000	153,171	68,900	81.76%
 <i>0100999 OTHER FINANCING USES</i>									
0100999	599200	TR SCHOOL DEPARTMENT		26,909,194	28,248,276	27,200,000	26,909,194	0	0.00%
0100999	599253	TR SPRING LAKE BEACH		0	5,000	5,000	0	0	#DIV/0!
0100999	599710	TR NARCOTC		5,000	5,000	5,000	5,000	0	0.00%
0100999	599780	TR MAJOR CAP		232,621	0	0	42,529	-190,092	-81.72%
0100999	599782	TR DEBT RE		1,800,000	0	0	0	-1,800,000	-100.00%
0100999	599990	TR -OVERLAY		730,000	730,000	730,000	730,000	0	0.00%
TOTAL OTHER FINANCING USES				29,676,815	28,988,276	27,940,000	27,686,723	-1,990,092	-6.71%
TOTAL GENERAL FUND				43,783,931	45,355,973	42,026,611	43,469,171	-314,760	-0.72%