

Town of Smithfield Rhode Island

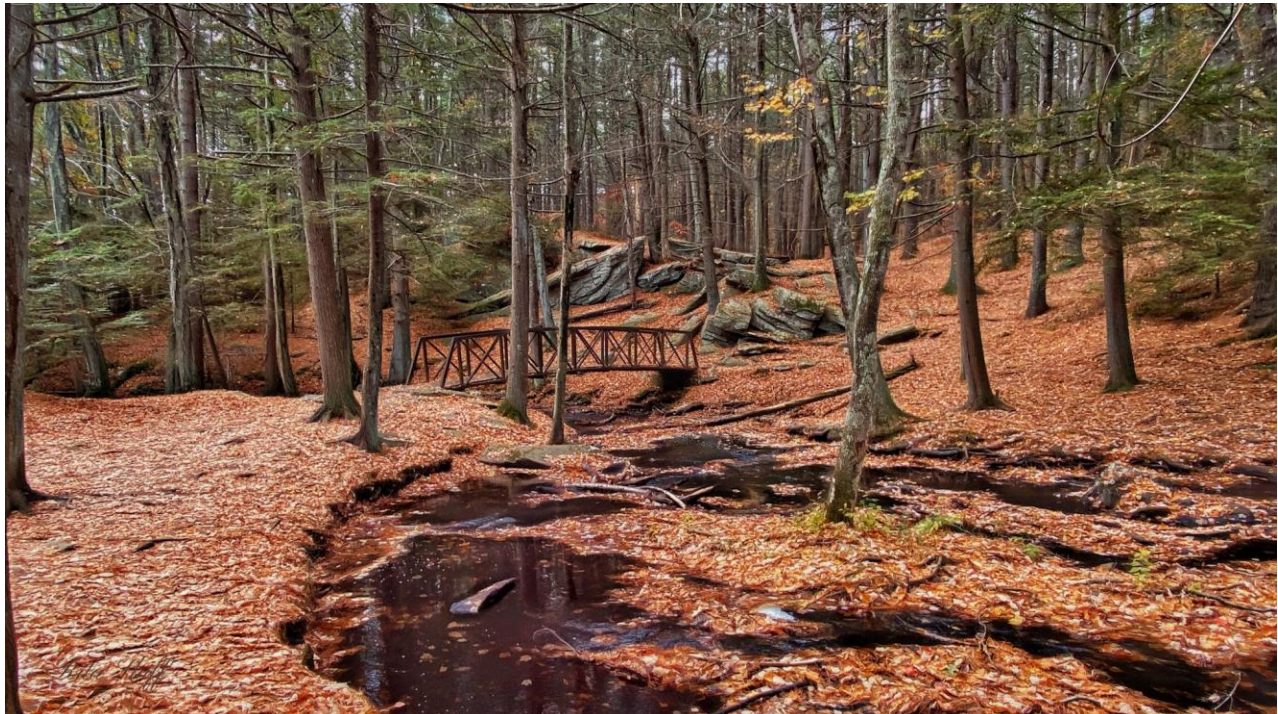
2026 Operating Budget

Budget and Financial Review Board ADOPTED

May 14, 2025

Town Council ADOPTED

June 17, 2025



Smithfield Town Hall

64 Farnum Pike

Smithfield, RI 02917

Phone: (401) 233-1000 ▪ Fax: (401) 233-1080

Hours: 8:30 am – 4:30 pm ▪ Monday through Friday

SMITHFIELDRI.GOV

Town of Smithfield, Rhode Island

OPERATING BUDGET

FISCAL YEAR 2026

TOWN COUNCIL

John J. Tassoni, Jr., President
Angelica Bovis, Vice-President
Michael P. Iannotti, Esq.
Rachel Toppi
Thomas Winfield

TOWN MANAGER

Robert W. Seltzer

DEPARTMENT DIRECTORS

Building Official	Jacob Neves
Emergency Management Director	Todd Manni
Engineer	Joshua Jelley
Finance Director/Treasurer	Caitlyn Choiniere
Fire Chief	Matthew Pearson, Acting
Human Resource Administrator	Susan Pilkington
Library Director (East Smithfield)	Patrick Lyons
Library Director (Greenville)	Corrie Alves
Ice Rink Manager	Thomas Tullie
Planning & Economic Dev. Director	Michael Phillips
Police Chief	Eric Dolan
Public Works Director/Water Supt.	Gene Allen
Recreation Director	Robert Caine
Senior Center Director/Human Services Director	Vincent Zibelli
School Superintendent	Dawn Bartz
Tax Assessor	Christopher Celeste
Town Clerk	Lyn Antonuccio
Town Solicitor	Anthon M. Gallone, Esq.

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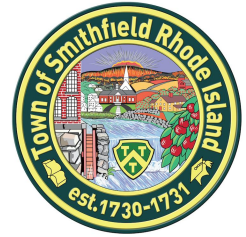
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ANNUAL MESSAGE

BUDGET AND FINANCIAL REVIEW BOARD



Memorandum

DATE: May 15, 2025

TO: The Honorable Town Council

CC: Robert Seltzer, Town Manager; Caitlyn Choiniere, Finance Director

RE: Budget & Financial Review Board's Recommended FY26 Budget

Overview

As required per the Town of Smithfield, RI Charter (Article V Financial Procedures, § C-5.06 Submission of Budget), this memo hereby constitutes the Budget and Financial Review Board ("BFRB") submission of the FY26 Budget to the Town Council for their consideration.

BFRB Budget Review Process and Timeline

Completed Tasks

- January 8th – BFRB Meeting to discuss the Budget Process and schedule Milestone Dates
- March 1st – Town Manager's Recommended FY26 Budget published
- March 12th – BFRB Meeting to discuss the Town Manager's Recommended FY26 Budget
- March 26th – BFRB completed a Public Hearing on Town Manager's Recommended Budget
- March 28th – Initial Budget Questions sent to Department Heads
- April 2nd – BFRB Meeting to discuss which departments to invite to upcoming meetings
- April 4th – Responses for Initial Budget Questions received from Department Heads
- April 9th – BFRB Meeting with Police Department
- April 17th – BFRB Meeting with Fire Department
- April 23rd – BFRB Meeting with School Department
- April 30th – BFRB Meeting with Department of Public Works
- May 7th – BFRB Meeting to Approve Department Budgets
- May 14th – BFRB Meeting to Adopt FY26 BFRB Recommended Budget
- May 15th – BFRB Budget Recommendation Memo to Town Council

Future Dates

- June 10th (*Tentative*) – Town Council/BFRB Work Session
- June 17th – Town Council to conduct Public Hearing on FY26 Budget

Budget and Financial Review Board
Budget & Financial Review Board's Recommended FY26 Budget
May 15, 2025

Budget Highlights

Revenues

The BFRB FY26 Recommended Budget includes a proposed budget increase to the General Fund of \$3,818,075 or 4.2 %. The significant sources of funding for this increase are highlighted below:

- \$1,655,079 would be funded through a proposed increase to the tax levy of 2.7%.
- \$887,106 would be funded through an expected increase in School State Aid.
- \$650,000 would be funded from the Bryant University Agreement.
- \$385,000 would be funded from additional use of Impact Fee funds.
 - \$300k in FY25 versus proposal of \$685k in FY26
- \$299,777 would be funded from an expected increase in School Miscellaneous revenue.

Expenditures

The General Fund increase (\$3,818,075) will support the following significant expenditures:

- \$1,736,883 increase in School Operating Budget
 - Only \$550,000 of this increase is funded by the Town Appropriation, while the remainder is funded by an increase in School State Aid.
- \$825,377 increase in Fire Department expenditures
 - \$593,088 increase in firefighter compensation and FICA/SS taxes (*contractual*)
 - Primarily contractual except for the addition of one (1) MIH Officer (*Mobile Integrated Health*) that will be funded through the continued receipt of Opioid Settlement payments through the State of RI.
 - \$244,060 increase in pension contributions (State, Local, Defined Contribution)
 - (\$63,813) decrease in medical and dental insurance for active employees
 - The remaining increase of \$52,042 is primarily inflationary for costs of facility and vehicle maintenance, education and training, and utilities.
- \$690,989 increase in Police Department expenditures
 - \$624,715 increase in police compensation and FICA/SS taxes (*contractual*)
 - Primarily contractual except for the addition of two (2) additional officers to alleviate traffic related concerns, due to an increase in the number of calls/incidents that the current officers are facing, which leaves less time for monitoring traffic. The FY26 recommended budget reflects the equivalent of only one (1) FTE (~\$85k), as it is expected that the positions will be filled approximately halfway through the fiscal year.

• *Note: BFRB vote was NOT unanimous on this item only.*

Budget and Financial Review Board
Budget & Financial Review Board's Recommended FY26 Budget
May 15, 2025

- \$77,456 increase in pension contributions (State, Local, Defined Contribution)
- \$8,626 increase in medical/dental/life insurance premiums for active employees
- (\$20,500) decrease in education and training
- \$592,927 increase in Public Works expenditures (*excluding parks for comparison purposes*)
 - \$220,000 increase in special services/engineering for Hillside Design project.
 - \$200,000 increase in funding for highway resurfacing (*\$900k to \$1.1M*)
 - *Offset by increase in use of Impact Fees (\$300k to \$500k)*
 - \$140,081 increase in compensation and FICA/SS taxes (*primarily contractual*)
 - \$92,844 anticipated increase in refuse & recycling and sanitary landfill costs
 - (\$100,000) decrease in highway drainage and streetlights (*\$50k each*)
 - The remaining increase is primarily inflationary.
- \$143,164 increase in Parks Maintenance expenditures
 - \$75,649 increase in fertilizer, field maintenance, and mulch necessary to maintain previous improvements made to parks/fields with ARPA funders in prior years.
 - \$75,110 increase in compensation and FICA/SS taxes (*contractual*)
 - (\$19,841) decrease in medical/dental insurance premiums
 - The remaining increase is primarily inflationary.
- \$124,109 increase in funding of System-Wide Municipal Obligations
 - \$230,939 increase in medical and dental insurance premiums for retirees (*contractual*)
 - \$83,370 increase in insurance premiums
 - \$32,000 increase in audit fees
 - \$25,000 increase in unemployment compensation
 - Above increases are offset by the reduction or elimination of “reserve/escrow” funds:
 - \$100,000 Municipal Escrow (*eliminated*)
 - \$100,000 Reserve Fund (*eliminated*)
 - \$50,000 Reserve for Unpaid Tax & Abatement (*reduced from \$100k to \$50k*)
- \$118,635 (1.7%) increase across all remaining departments
 - Increases in compensation and related expenses (*union and non-union*)
 - Other minor inflationary increases in various costs across departments

Budget and Financial Review Board
Budget & Financial Review Board's Recommended FY26 Budget
May 15, 2025

- The Town Manager's part-time Chief of Staff position (\$45,000) was eliminated and a full-time Project Coordinator position (\$57,330) was consolidated and expanded from part-time floating clerk positions in the Town Clerk (\$18,200) and Town Hall (\$10,000) budgets, which resulted in a net savings of \$15,870. This position is still expected to fill-in as a floating clerk across departments, as needed, however, will also report to the Town Manager, HR Director, and EMA Director to work on assigned projects.
- The part-time Senior Center Assistant was elevated to full-time (*\$15k to \$30k*), as this individual has now taken on the responsibility of providing social services to a growing number of senior residents.
- The libraries each received an increase of 1.5% in their appropriations from the Town.
- (\$345,578) decrease in Capital Improvements
 - (\$100,000) decrease in Fire Department capital expenditures
 - (\$117,328) decrease in Police Department capital expenditures
 - (\$208,250) decrease in Public Works capital expenditures
 - (\$205,000) decrease in Legislative & Policy capital expenditures
 - *Primarily related to the Mountindale Road Culvert project*
 - \$100,000 increase in contribution to School Capital Reserve Fund (*\$400k to \$500k*)
 - \$100,000 contribution to Municipal Capital Reserve Fund (*\$0 in prior years*)
 - \$85,000 Parks capital expenditures (*\$0 in prior year*)
 - *Proposed to be funded through Impact Fees*
- (\$68,432) decrease in Debt Service
 - \$60,000 increase in bond principal offset by reduction in bond interest payments

BFRB Modifications to the Town Manager's Recommended FY26 Budget

- The Town Manager and Finance Director proposed to the BFRB certain reductions to the budget, resulting in savings of \$563,071.93, primarily due to the following items that the BFRB accepted and included as part of our recommendation:
 - Savings on medical/dental premiums, as the Town Manager's original recommendation included only the estimates available at the time the budget was due on March 1st.
 - Further revisions to the Town Manager's proposed salaries for non-union employees.
- The BFRB recommended the elimination of the \$350,000 capital project for lighting at Willow Field that was to be funded through "Parks & Recreation" impact fees. Our recommendation includes the use of \$185,000 of the "Parks & Recreation" impact fees for the two capital purchases totaling \$85,000 related to Parks and the \$100,000 payment for Camp Shephard, as we felt this was a better use of the impact fee funds for immediate needs and removed the impact of this \$185,000 from the tax levy.

Budget and Financial Review Board
Budget & Financial Review Board's Recommended FY26 Budget
May 15, 2025

- The BFRB recommended an additional \$200,000 to be put towards Highway Resurfacing, as many of our roads are in dire need of repair and based on the DPW Director's data and analysis, we are falling further and further behind each year. This would bring the total budget for Highway Resurfacing to \$1,100,000, with \$600,000 funded from the General Fund budget (same as last year), and \$500,000 (*up from \$300k in PY*) from "Roads" impact fees. The Town also anticipates approximately \$180,000 in additional funding for roads from the State of RI, bringing the total to almost \$1.3 million for FY26 paving projects.
- The BFRB recommended increasing the contribution to the School Capital Reserve fund from \$100,000 to \$500,000 (*\$400k in PY*), as the School will put the existing funds towards two emergency RIDE-approved projects but is also in the process of obtaining RIDE approval for additional long-term projects at the High School and Middle School in the coming years. The RIDE reimbursements of 35% also help to replenish the School Capital Reserve Fund.
- The BFRB eliminated the use of \$73,363 in funds from the Town's Capital Reserve Fund and recommended a contribution of \$100,000 to begin to save for the Town's future capital needs.
- The BFRB eliminated the \$110,000 capital item for the design of a Prefab Metal Building for DPW, as it was deemed premature until the Town has identified funding sources for the actual construction of the building itself.

Proposed Tax Rates

As noted above, the FY26 BFRB Recommended Budget includes a proposed increase of 2.70% to the tax levy over the prior year, amounting to \$1,655,079. Due to the fact that FY26 is a revaluation year, while the tax levy increased, the tax rates actually decreased to offset the increase in property values. Due to these factors, the tax rates for residential and commercial property would decrease by (\$1.97) and (\$1.51), respectively, with our budget recommendation.

Per legislation in the State of RI, the commercial tax rates can be no more than 1.5X the residential tax rates, which is reflected in the FY26 proposed tax rates and that ratio is already at its maximum split.

The FY26 revaluation more heavily affected unfrozen residential taxpayers, as the total net assessed value of residential properties increased 22.9% year over year, while the total net assessed value of commercial properties increased only 7.1% year over year. A key driver for this difference is the loss of a \$55 million property that Fidelity "gifted" to Bryant University and, as a result, is no longer subject to property taxes.

The impact of any levy increase more heavily affects residential and commercial property tax rates, because of the substantial percentage (~28%) of residential properties with frozen taxes. The current projected "cost" of the frozen tax assessments for FY26 is approximately \$2.5 million per year, up from \$1.9 million in FY25. This cost will continue to grow each year, which will continue to put more of a burden on the unfrozen residential and commercial taxpayers each time the levy is increased (or even if/when the levy remains unchanged, if additional taxpayers apply for the senior freeze).

This conundrum is further exacerbated by the newly frozen tangible property tax rates and new exemption on the first \$50,000 of tangible property value (*as of FY25*) due to State of RI legislation.

Budget and Financial Review Board
Budget & Financial Review Board's Recommended FY26 Budget
May 15, 2025

Summary

The FY26 BFRB Recommended Budget for the Town of Smithfield was developed through the time, effort, and thought of the members of the BFRB, in conjunction with the Town Manager, the Finance Director, and the various department heads. This budget reflects the Town's commitment to providing quality services, while also beginning to address capital and infrastructure needs. The members of the BFRB believe this budget to be a next step in the right direction, not only to maintain the level of service that our constituents come to expect, but to also begin to address the many capital projects that are a part of the Town's approved 20-Year Capital Improvements Program.

We appreciate your consideration of this budget. The Board has invested significant time and effort to compile what we believe to be a fiscally prudent budget to benefit the residents and businesses in Smithfield. We look forward to your questions and dialogue at the Budget Workshop next month.

BUDGET SUMMARY OF REVENUES AND EXPENDITURES

Town of Smithfield
Fiscal Year 2025-2026
Budget & Financial Review Board - Adopted 5/14/2025
Town Council - Adopted 6/17/2025
General Fund
Budget Book Addendum for Tax Rate Computation

	Page #	FY 2026 Pre-Adoption Amount	FY 2026 B&FRB Amendments	FY 2026 B&FRB Adopted	FY 2026 Town Council Amendments	FY 2026 Town Council Adopted
<u>Revenue Adjustments:</u>						
Local Taxes (Tax Levy)	Exhibit-D	\$63,158,512	(122,662)	\$63,035,850	(301,959)	\$62,733,891
Reserve for Future Tax Assessments	Exhibit-D	\$600,000	0	\$600,000	(265,000)	\$335,000
Licenses, Fees and Permits	Exhibit-D	\$975,000	0	\$975,000	350,000	\$1,325,000
Rescue Billing Fund	Exhibit-E	\$1,000,000	0	\$1,000,000	(179,670)	\$820,330
PILOT	Exhibit-E	\$1,244,585	0	\$1,244,585	195,312	\$1,439,897
Impact Fees	Exhibit-E	\$500,000	0	\$500,000	100,000	\$600,000
State Education Aid	Exhibit-E	\$10,674,502	0	\$10,674,502	202,917	\$10,877,419
Total Revenue Adjustment			(122,662)		\$101,600	
<u>Expenditure Adjustments:</u>						
Legislative and Policy Direction - Capital Improvement Projects	Exhibit - G	\$390,000		\$890,000		\$890,000
School Capital Reserve Fund			400,000		0	
Municipal Capital Fund			100,000		0	
Parks Division of DPW - Capital Improvement Projects	Exhibit - G	\$435,000		\$85,000		\$85,000
Willow Field Lighting			(350,000)		0	
Public Works Department - Capital Improvement Projects	Exhibit - G	\$344,691		\$234,691		\$234,691
Prefabricated Metal Building Design Costs			(110,000)		0	
Public Works Department	Exhibit - H	\$975,000		\$1,175,000		\$1,175,000
Highway Resurfacing			200,000		0	
Other Municipal Obligations	Exhibit - H	\$3,469,671		\$3,419,671		\$3,419,671
Reserve Fund			(50,000)		0	
School Department	Exhibit - H	\$46,424,748		\$46,424,748		\$46,149,748
Town Appropriation			0		(275,000)	
Greenville Library	Exhibit - H	\$955,977		\$955,977		\$941,850
Town Appropriation			0		(14,127)	
East Smithfield Library	Exhibit - H	\$627,462		\$627,462		\$618,189
Town Appropriation			0		(9,273)	
Senior Center - Capital Improvement Projects	Exhibit - G	\$0		\$0		\$25,000
Door and Screen Replacement			0		25,000	
Fire Department - Capital Improvement Projects	Exhibit - G	\$376,000		\$376,000		\$651,000
New Engine - Payment 1 of 4			0		275,000	
Parks Division of DPW	Exhibit - H	\$100,000		\$100,000		
Fertilizer, Seeding and Maintenance of Fields			0		(100,000)	
Total Expenditure Adjustment			\$190,000		(98,400)	
Net Change to the Fiscal Year 2026 Budget			(312,662)		\$200,000	

Proposed Tax Rate Adjustments

	Current Tax Rate	Pre-Hearing Tax Rate	New BFRB Adopted Tax Rate	New Town Council Adopted Tax Rate
Tax Rate for Residential - Real Estate	\$14.44	\$12.54	\$12.47	\$12.39
Tax Rate for Commercial - Real Estate	\$20.21	\$18.81	\$18.70	\$18.58
Tax Rate for Tangible	\$59.74	\$59.74	\$59.74	\$59.74

EXHIBIT A

TAX RATE DISCLOSURE

Town of Smithfield BUDGET ANALYSIS FISCAL YEAR 2025-2026

Current Year

	Gross Assessed Valuation	Exemptions	Net Assessed Valuation
Residential - Real Estate	2,525,570,729	(5,510,303)	2,520,060,426
Commercial - Real Estate	896,869,637	(30,177,933)	866,691,704
Real Estate - Frozen (Market Value)	869,681,085	(22,347,758)	847,333,327
Tangible Property	173,766,270	(50,015,354)	123,750,916

Tax Levy		Proposed Tax Rate	Prior Year Tax Rate	Increase \$	Increase %
Residential - Real Estate	31,223,549	12.39	14.44	-2.05	-14.20%
Commercial - Real Estate	16,103,132	18.58	20.21	-1.63	-8.07%
Real Estate - Frozen	8,014,331				
Tangible Property	7,392,880	59.74	59.74	0.00	0.00%
	<u>62,733,891</u>				

Tax Levies	
Proposed Year Tax Levy	62,733,891
Prior Year Tax Levy	61,380,771

Levy Increase - Amount	1,353,120
Levy Increase - %	2.20%

Budget Expenses	
GROSS Budget	\$ 95,420,818
TOTAL Revenues	32,686,927

NET Budget (Tax Levy)	<u>\$ 62,733,891</u>
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<u>Current Estimated Tax Levy</u>	<u>\$ 62,733,891</u>
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EXHIBIT B
Town of Smithfield
FISCAL YEAR 2026
TAX RATE INFORMATION SUMMARY

	TAX RATE RESIDENTIAL REAL ESTATE (1)	PERCENT RATE CHANGE	TAX RATE COMMERCIAL REAL ESTATE	PERCENT RATE CHANGE	TOTAL TAX LEVY	AMOUNT OF FUND BALANCE UTILIZED	AMOUNT FROM OTHER ESCROW FUNDS UTILIZED	TOTAL BUDGET
FY 2026 Revaluation	\$12.39	-14.20%	\$18.58	-8.07%	\$ 63,733,891	\$ 335,000	\$ 1,442,730	\$ 95,420,818
FY 2025	14.44	5.25%	20.21	5.26%	61,380,771	600,000	1,806,499	91,601,143
FY 2024	13.72	2.69%	19.20	2.67%	60,556,967	600,000	1,983,498	86,623,982
FY 2023 Revaluation	13.36	-22.01%	18.70	0.00%	58,247,230	600,000	2,140,885	82,986,155
FY 2022	17.13	1.90%	18.70	1.91%	60,045,093	600,000	1,775,847	78,754,901
FY 2021	16.81	0.00%	18.35	0.00%	59,670,761	600,000	1,870,547	76,700,583
FY 2020 Revaluation	16.81	-4.27%	18.35	-0.27%	59,752,045	600,000	1,930,998	74,809,085
FY 2019	17.56	0.00%	18.40	0.00%	58,365,225	600,000	2,567,827	74,502,662
FY 2018	17.56	4.96%	18.40	4.96%	57,541,414	600,000	3,155,000	72,285,519
FY 2017 Revaluation	16.73	-4.78%	17.53		56,132,554	600,000	2,765,000	69,045,313
FY 2016	17.57	2.57%			55,094,768	600,000	2,253,300	67,028,007
FY 2015	17.13	-2.23%			53,767,983	550,000	2,230,000	64,785,731
FY 2014 Revaluation (3)	17.52	1.63%			51,713,919	550,000	2,679,182	64,224,223
FY 2013	16.02	1.07%			50,485,821	656,744	3,346,375	62,048,443
FY 2012	15.85	1.67%			49,357,184	450,000	4,661,500	61,942,487
FY 2011 Revaluation	15.59	11.52% (2)			48,233,107	850,000	3,818,674	60,619,089
FY 2010	13.98	2.19%			46,156,583	-	3,500,373	60,970,586
FY 2009	13.68	3.40%			44,064,149	-	3,820,444	61,538,789
FY 2008 Revaluation	13.23	-14.09%			41,966,249	-	2,375,833	58,235,323
FY 2007	15.40	4.90%			39,873,408	-	2,217,704	54,947,763
FY 2006	14.68	5.23%			37,936,492	-	2,198,266	51,766,323
FY 2005 Revaluation	13.95	-34.81%			35,369,460	-	2,334,444	49,264,872
FY 2004	21.40	8.74%			33,739,654	-	3,331,472	48,100,401
FY 2003	19.68	5.47%			32,372,871	-	1,647,627	44,336,416
FY 2002 Revaluation	18.66	-16.70%			28,422,159	100,000	1,040,000	40,622,741
FY 2001	22.40	0.00%			27,891,542	-	1,314,000	38,183,918
FY 2000	22.40	9.75%			27,754,385	-	971,500	36,236,885
FY 1999	20.41	2.56%			25,521,694	1,220,000	1,413,334	34,374,592
FY 1998	19.90	0.00%			24,391,296	1,375,000	1,457,500	33,429,754

Notes:

The town has utilized \$11,751,744 in Fund Balance and \$66,607,629 in escrow funds in prior years budgetary procedures.

- 1) Percentage increase is calculated using the revaluation adjusted rate.
- 2) Percentage is based on rate increase, actual tax increase was a 4.5% increase due to revaluation.

Town of Smithfield
GENERAL FUND
SUMMARY OF REVENUES, TRANSFERS
AND EXPENDITURES ON *BUDGETARY BASIS*
FISCAL YEAR 2026

	FY 2023 ¹	FY 2024 ¹	Appropriated FY 2025	Projected FY 2025	PROPOSED FY 2026
<u>REVENUE AND TRANSFERS:</u>					
School State Aid	\$ 7,215,401	\$ 8,854,881	\$ 9,787,396	\$ 9,787,396	\$ 10,877,419
School Receipts - Miscellaneous	607,179	725,154	622,400	622,400	922,177
Property Taxes	58,132,647	60,013,693	61,302,883	61,302,883	62,733,891
Intergovernmental Revenue	11,688,892	11,982,385	13,986,290	13,986,290	14,443,545
Licenses, Fees and Permits	1,133,911	1,202,980	975,000	975,000	1,325,000
Departmental Revenue	454,475	640,304	1,690,675	1,690,675	1,659,285
Miscellaneous	1,391,744	766,692	830,000	830,000	1,430,000
Bryant University Agreement	-	-	-	-	650,000
Other Financing Sources	2,799,123	150,000	600,000	600,000	335,000
Revenue for Capital Exp. and Operations	1,066,897	1,898,498	1,806,499	1,806,499	1,044,501
Total Revenue and Transfers	\$ 84,490,269	\$ 86,234,587	\$ 91,601,143	\$ 91,601,143	\$ 95,420,818
<u>EXPENDITURES:</u>					
General Government	\$ 3,731,096	\$ 3,724,957	\$ 4,259,339	\$ 4,259,339	\$ 4,276,913
Public Safety	21,422,702	22,880,449	22,600,674	22,600,674	24,138,516
Public Works	4,328,439	5,265,256	5,982,989	5,982,989	7,431,509
Public Health and Assistance	14,500	162	25,325	25,325	10,965
Recreation and Senior Center	1,308,154	1,394,608	1,560,921	1,560,921	897,138
Libraries	1,501,002	1,552,709	1,560,039	1,560,039	1,560,039
Education	40,979,602	43,451,645	44,687,865	44,687,865	46,149,748
Miscellaneous	2,785,666	4,634,705	3,345,162	3,345,162	3,491,171
Debt Service	4,443,687	4,714,183	5,508,389	5,508,389	5,439,957
Municipal Capital Improvements	1,171,827	1,266,246	2,070,440	2,070,440	2,024,862
Total Expenditures	\$ 81,686,677	\$ 88,884,920	\$ 91,601,143	\$ 91,601,143	\$ 95,420,818
EXCESS OF REVENUES AND TRANSFERS OVER EXPENDITURES INCLUDING RUBS ²	\$ 2,803,592	\$ (2,650,333)	\$ -	\$ -	\$ -

Note: 1. FY 2023 and 2024 are audited amounts.
2. RUB = Reappropriated Unexpended Balance

Town of Smithfield

GENERAL FUND

ACTUAL AND ANTICIPATED REVENUES

FISCAL YEAR 2026

	FY 2023	FY 2024	Appropriated FY 2025	Projected FY 2025	PROPOSED FY 2026
<u>MISCELLANEOUS STATE & LOCAL REVENUES</u>					
<u>School Aid</u>					
State Aid Schools	7,215,401	8,854,881	9,787,396	9,787,396	10,877,419
<u>State Revenues</u>					
School Housing Aid	2,003,330	1,548,959	2,661,250	2,661,250	2,767,739
Municipal Incentive Aid	40,000	-	-	-	-
Payment-in-lieu of Taxes - University/Airport	954,846	1,170,041	1,217,452	1,217,452	1,439,897
Public Service Corporation Tax	269,260	289,652	289,652	289,652	298,962
Hotel Tax / Meals Tax	1,322,762	1,439,193	1,445,739	1,445,739	1,507,203
Motor Vehicle Phase-out	7,098,694	7,098,694	7,098,694	7,098,694	7,098,694
State Tangible Exemptions	-	-	1,273,503	1,273,503	1,331,050
<u>Federal Aid</u>					
SAFER Grant	-	435,846	1,049,522	1,049,522	1,036,000
<u>Local - Non-Property Tax Revenue</u>					
School Miscellaneous	607,179	725,154	622,400	622,400	922,177
Departmental Revenue	454,475	640,304	641,153	641,153	623,285
Local Miscellaneous	106,251	(60,512)	200,000	200,000	300,000
Licenses, Fees and Permits	1,133,911	1,202,980	975,000	975,000	1,325,000
Impact Fees	645,975	-	300,000	300,000	600,000
Bryant University Agreement	-	-	-	-	650,000
Interest on Invested Funds	421,286	615,413	50,000	50,000	250,000
Interest on Taxes	218,232	211,791	280,000	280,000	280,000
<u>Revenue for Capital Exp. and Operations</u>					
Revenue for Capital Exp. and Operations	1,066,897	1,898,498	1,806,499	1,806,499	1,044,501
<u>Other Financing Sources</u>					
Lease Proceeds	-	-	-	-	-
Transfers from Fund Balance	2,799,123	150,000	600,000	600,000	335,000
<i>Total Miscellaneous Revenue</i>	26,357,622	26,220,894	30,298,260	30,298,260	32,686,927
<u>Local Property Tax Revenues</u>					
	58,132,647	60,013,693	61,302,883	61,302,883	62,733,891
<i>TOTAL - ACTUAL AND ANTICIPATED REVENUES</i>	\$ 84,490,269	\$ 86,234,587	\$ 91,601,143	\$ 91,601,143	\$ 95,420,818

Town of Smithfield

GENERAL FUND

REVENUE DETAIL SUMMARY

FISCAL YEAR 2026

ANTICIPATED REVENUE - GENERAL FUND		FY 2025-2026
<u>Miscellaneous State & Local Revenue</u>		
<u>State Revenues</u>		
School Housing Aid	\$ 2,767,739	
Payment-in-Lieu of Taxes - University & Airport	1,439,897	
Public Service Corporation Tax	298,962	
Hotel Tax / Meals Tax	1,507,203	
Motor Vehicle Phase-out	7,098,694	
State Tangible Exemption	1,331,050	
Total - State Revenues:		14,443,545
<u>Federal Aid</u>		
SAFER Grant	1,036,000	
Total - Federal Revenues:		1,036,000
<u>Local - Non-Property Tax Revenue</u>		
Local Miscellaneous - Town	1,782,084	
Local Miscellaneous - School	922,177	
Impact Fees	600,000	
Bryant University Agreement	650,000	
Indirect Cost Transfers from Enterprise Funds	466,201	
Reserve for Future Tax Assessments	335,000	
Interest on Invested Funds	250,000	
Interest on Taxes	280,000	
Total - Local Miscellaneous:		5,285,462
Total - State & Local Revenues		20,765,007
<u>Revenue for Capital Expenditures and Operations</u>		
Rescue Billing Fund	820,330	
Police Capital Equipment Escrow Fund	139,171	
Capital Reserve Fund	-	
Impact Fees	85,000	
Total - Capital Expenditures and Operations Revenues		1,044,501
<u>School Revenues - State Aid</u>		
State Aid School		10,877,419
<u>Local Property Tax Revenues</u>		
Local Taxes (Tax Levy)		62,733,891
TOTAL - ANTICIPATED REVENUE		\$ 95,420,818

Town of Smithfield
GENERAL FUND & ENTERPRISE FUNDS

EXPENDITURES - SUMMARY BY DEPARTMENT
FISCAL YEAR 2026

Dept #	Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Appropriation	FY 2025 Projected	FY 2025-2026 Request	FY 2025-2026 Town Manager's	FY 2025-2026 B&FRB Budget	FY 2025-2026 Town Council
010	1 Building Official	472,515	429,941	507,751	507,751	479,181	470,142	470,142	470,142
008	2 Treasurer-Tax Collector	653,905	688,213	745,931	745,931	771,166	751,813	751,813	751,813
009	3 Tax Assessor	284,679	322,882	327,842	327,842	358,756	340,062	340,062	340,062
031	4 Fire Department	11,225,768	12,515,396	12,244,973	12,244,973	13,552,661	13,070,350	13,070,350	13,070,350
072	5 East Smithfield Library	587,365	610,859	618,189	618,189	630,552	627,462	627,462	618,189
071	6 Greenville Library	913,637	941,850	941,850	941,850	960,687	955,977	955,977	941,850
074	7 Senior Center Department	444,755	510,711	527,509	527,509	555,666	569,559	569,559	569,559
073	8 East Smithfield Neighborhood Center	-	1,792	6,465	6,465	5,400	6,450	6,450	6,450
007	9 Planning and Economic Development	212,927	224,819	242,740	242,740	253,981	254,023	254,023	254,023
032	10 Police Department	9,963,468	10,037,449	10,102,774	10,102,774	10,911,224	10,793,763	10,793,763	10,793,763
033	11 Animal Control	233,467	221,753	252,928	252,928	273,005	274,403	274,403	274,403
041-045	12 Public Works and Parks	4,328,439	5,265,256	5,982,989	5,982,989	8,301,429	7,231,509	7,431,509	7,431,509
048	13 Recreation	863,399	882,105	1,026,947	1,026,947	330,981	321,129	321,129	321,129
011	14 Town Engineer	339,622	419,848	415,855	415,855	416,853	413,726	413,726	413,726
070	15 School Department	40,979,602	43,451,645	44,687,865	44,687,865	46,983,813	46,424,748	46,424,748	46,149,748
006	16 Town Clerk	344,123	390,046	424,909	424,909	440,031	409,915	409,915	409,915
004	17 Town Manager	526,683	389,256	589,558	589,558	673,892	656,208	656,208	656,208
020	18 Town Hall	129,481	113,980	170,205	170,205	180,758	177,658	177,658	177,658
016	19 Human Services	-	162	10,825	10,825	10,750	10,965	10,965	10,965
034	20 Emergency Management Agency	105,849	105,851	122,483	122,483	129,047	131,213	131,213	131,213
001, 002	21 Legislative and Policy	572,817	667,264	601,384	601,384	596,693	597,016	597,016	597,016
081	22 Town-Aided Programs	61,300	64,650	64,100	64,100	60,000	71,500	71,500	71,500
060	23 Board of Assessment Review	300	150	300	300	300	300	300	300
053	24 Board of Canvassers	50,077	43,669	50,676	50,676	14,676	14,157	14,157	14,157
054	25 Conservation Commission	24,743	22,723	27,730	27,730	27,730	27,030	27,030	27,030
055	26 Economic Development Commission	2,250	2,000	2,400	2,400	5,400	2,400	2,400	2,400
049	27 Land Trust Commission	5,296	3,633	11,200	11,200	11,200	8,300	11,200	11,200
051	28 Planning Board	1,000	1,250	3,000	3,000	8,000	8,000	8,000	8,000
057	29 Soil Erosion Committee	300	300	875	875	875	800	800	800
059	30 Board of Affordable Housing	-	-	-	-	2,000	-	-	-
052	31 Zoning Board	4,531	3,010	8,500	8,500	7,500	7,500	7,500	7,500
061	32 Other Boards & Commissions	-	1,973	6,000	6,000	5,250	3,750	3,750	3,750
021	33 System-Wide Municipal Obligations	2,738,866	2,705,971	3,295,562	3,295,562	3,576,689	3,469,671	3,419,671	3,419,671
090	34 Municipal Debt Service	4,443,687	4,714,183	5,508,389	5,508,389	5,439,957	5,439,957	5,439,957	5,439,957
099	35 Municipal Capital Improvements	1,171,827	1,266,246	2,070,440	2,070,440	1,790,862	1,684,862	1,724,862	2,024,862
	Total General Fund Expenditures	81,686,677	87,020,836	91,601,143	91,601,143	97,766,965	95,226,318	95,419,218	95,420,818
	1 Smithfield Sewer Authority	3,767,764	4,022,354	4,022,142	4,022,142	4,484,439	4,404,439	4,404,439	4,404,439
	2 Smithfield Water Supply Board	1,782,818	1,818,293	2,303,337	2,303,337	2,592,897	2,592,897	2,592,897	2,592,897
	3 Smithfield Ice Rink	803,696	793,868	989,541	989,541	989,433	980,675	980,675	980,675
	Total Enterprise Fund Expenditures	6,354,279	6,634,515	7,315,020	7,315,020	8,066,769	7,978,011	7,978,011	7,978,011
	TOTAL EXPENDITURES	\$ 88,040,955	\$ 93,655,351	98,916,163	\$ 98,916,163	105,833,734	103,204,329	103,397,229	103,398,829

Town of Smithfield
GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2026

FIRE DEPARTMENT

Protective Clothing	\$ 30,000	
New Fire Pumper - Engine 1 - Payment 2 of 4	120,000	
Tower Ladder 1 - Payment 3 of 5	156,000	
New Rescue 3 - Payment 1 of 5	70,000	
New Engine - Payment 1 of 4	275,000	
<i>Total Fire Department</i>	\$	651,000

POLICE DEPARTMENT

Radio Purchase	\$ 24,000	
(3) 2023 Tahoes - Payment 1 of 3	29,776	
(2) 2024 Ford Edge - Payment 1 of 3	13,395	
Taser Replacement - Payment 4 of 5	12,000	
4 New Police Vehicles - Payment 1 of 4	60,000	
<i>Total Police Department</i>	\$	139,171

PUBLIC WORKS/PARKS DEPARTMENT

<i>Public Works</i>		
Lease Payment - Equipment Replacement (3 of 4)	\$ 121,500	
Lease Payment - Fleet Replacement (2 of 4)	113,191	
<i>Parks</i>		
Top Dresser MH-400 SH2 Base with attachments	40,000	
Tractor to Replace 1998 Compact 955 John Deere	45,000	
<i>Total Public Works/Parks Department</i>	\$	319,691

SENIOR CENTER

Door and Screen Replacement	\$ 25,000	
	\$	25,000

LEGISLATIVE AND POLICY

Mountaindale Road Culvert (Phase 3-5)	\$ 75,000	
Deer Run Estates RFQ	100,000	
New 36" Plotter	15,000	
School Capital Reserve Fund	500,000	
Municipal Capital Reserve Fund	100,000	
Camp Sheppard Lease Payment (4 of 10)	100,000	
<i>Total Legislative and Policy</i>	\$	890,000

PROPOSED CAPITAL IMPROVEMENT PROJECTS***\$ 2,024,862*****LESS: REVENUE TOWARD PROJECTS**

Police Department Equipment Account	\$ 139,171	
Fire Department - Rescue Billing	651,000	
Capital Reserve Fund	-	
Impact Fees	85,000	
<i>Total Revenue/Grants Toward Projects</i>	\$	875,171

TOTAL TAX LEVY UTILIZED FOR PROPOSED CAPITAL IMPROVEMENT PROJECTS***LESS REVENUE TOWARDS PROJECTS*** ***\$ 1,149,691***

Town of Smithfield
GENERAL FUND & ENTERPRISE FUNDS

OPERATING EXPENDITURES BY DEPARTMENT

FISCAL YEAR 2026

COMPARISON OF FY 2025 APPROPRIATED AND FY 2026 PROPOSED

Dept #	Department	FY 2015	FY 2016	FY 2025 Appropriation	FY 2025 Projected	FY 2025-2026 Requested	FY 2025-2026 Town Manager's	FY 2025-2026 B&FRB Budget	FY 2025-2026 Town Council	Amount Change	Percentage Change
010	1 Building Official	472,515	429,941	507,751	507,751	479,181	470,142	470,142	470,142	(37,609)	-7.41%
008	2 Treasurer-Tax Collector	653,905	688,213	745,931	745,931	771,166	751,813	751,813	751,813	5,882	0.79%
009	3 Tax Assessor	284,679	322,882	327,842	327,842	358,756	340,062	340,062	340,062	12,220	3.73%
031	4 Fire Department	11,225,768	12,515,396	12,244,973	12,244,973	13,552,661	13,070,350	13,070,350	13,070,350	825,377	6.74%
072	5 East Smithfield Library	587,365	610,859	618,189	618,189	630,552	627,462	627,462	618,189	9,274	1.50%
071	6 Greenville Library	913,637	941,850	941,850	941,850	960,687	955,977	955,977	941,850	14,127	1.50%
074	7 Senior Center Department	444,755	510,711	527,509	527,509	585,666	569,559	569,559	569,559	42,050	7.97%
073	8 East Smithfield Neighborhood Center	-	1,792	6,465	6,465	5,400	6,450	6,450	6,450	(15)	-0.23%
007	9 Planning and Economic Development	212,927	224,819	242,740	242,740	253,981	254,023	254,023	254,023	11,283	4.65%
032	10 Police Department	9,963,468	10,037,449	10,102,774	10,102,774	10,911,224	10,793,763	10,793,763	10,793,763	690,989	6.84%
033	11 Animal Control	233,467	221,753	252,928	252,928	273,006	274,403	274,403	274,403	21,475	8.49%
041-044	12 Public Works and Parks	4,328,439	5,265,256	5,982,989	5,982,989	8,301,429	7,231,509	7,431,509	7,431,509	1,448,520	24.21%
048	13 Recreation	863,399	882,105	1,026,947	1,026,947	330,981	321,129	321,129	321,129	(705,818)	-68.73%
011	14 Town Engineer	339,622	419,848	415,855	415,855	416,853	413,726	413,726	413,726	(2,129)	-0.51%
070	15 School Department	40,979,602	43,451,645	44,687,865	44,687,865	46,983,813	46,424,748	46,424,748	46,149,748	1,736,883	3.89%
006	16 Town Clerk	344,123	390,046	424,909	424,909	440,031	409,915	409,915	409,915	(14,994)	-3.53%
004	17 Town Manager	526,683	389,256	589,558	589,558	673,892	656,208	656,208	656,208	66,650	11.31%
020	18 Town Hall	129,481	113,980	170,205	170,205	180,758	177,658	177,658	177,658	7,454	4.38%
016	19 Human Services	-	162	10,825	10,825	10,750	10,965	10,965	10,965	140	1.30%
034	20 Emergency Management Agency	105,849	105,851	122,483	122,483	129,047	131,213	131,213	131,213	8,730	7.13%
001, 002	21 Legislative and Policy	572,817	667,264	601,384	601,384	596,693	597,016	597,016	597,016	(4,368)	-0.73%
081	22 Town-Aided Programs	61,300	64,650	64,100	64,100	60,000	71,500	71,500	71,500	7,400	11.54%
060	23 Board of Assessment Review	300	150	300	300	300	300	300	300	-	0.00%
053	23 Board of Canvassers	50,077	43,669	50,676	50,676	14,676	14,157	14,157	14,157	(36,519)	-72.06%
054	23 Conservation Commission	24,743	22,723	27,730	27,730	27,730	27,030	27,030	27,030	(700)	-2.52%
055	23 Economic Development Commission	2,250	2,000	2,400	2,400	5,400	2,400	2,400	2,400	-	0.00%
049	23 Land Trust Commission	5,296	3,633	11,200	11,200	11,200	8,300	11,200	11,200	-	0.00%
051	23 Planning Board	1,000	1,250	3,000	3,000	8,000	8,000	8,000	8,000	5,000	166.67%
051	29 Soil Erosion Committee	300	300	875	875	875	800	800	800	(75)	-8.57%
30	Board of Affordable Housing	-	-	-	-	2,000	-	-	-	-	100.00%
057	31 Zoning Board	4,531	3,010	8,500	8,500	7,500	7,500	7,500	7,500	(1,000)	-11.76%
052	32 Other Boards & Commissions	-	1,973	6,000	6,000	5,250	3,750	3,750	3,750	(2,250)	-37.50%
33	System-Wide Municipal Obligations	2,738,866	2,705,971	3,295,562	3,295,562	3,576,689	3,469,671	3,419,671	3,419,671	124,109	3.77%
021	34 Municipal Debt Service	4,443,687	4,714,183	5,508,389	5,508,389	5,439,957	5,439,957	5,439,957	5,439,957	(68,432)	-1.24%
090	35 Municipal Capital Improvements	1,171,827	1,266,246	2,070,440	2,070,440	1,790,862	1,684,862	1,724,862	2,024,862	(345,578)	-16.69%
	Total General Fund Expenditures	81,686,677	87,020,836	91,601,143	91,601,143	97,796,966	95,226,318	95,419,218	95,420,818	3,818,075	4.17%
1	Smithfield Sewer Authority	3,767,764	4,022,354	4,022,142	4,022,142	4,484,439	4,404,439	4,404,439	4,404,439	382,298	9.50%
2	Smithfield Water Supply Board	1,782,818	1,818,293	2,303,337	2,303,337	2,592,897	2,592,897	2,592,897	2,592,897	289,560	12.57%
3	Smithfield Ice Rink	803,696	793,868	989,541	989,541	989,433	980,675	980,675	980,675	(8,866)	-0.90%
	Total Enterprise Fund Expenditures	6,354,279	6,634,515	7,315,020	7,315,020	8,066,769	7,978,011	7,978,011	7,978,011	662,991	9.06%
	TOTAL EXPENDITURES	\$ 88,040,955	\$ 93,655,351	\$ 98,916,163	\$ 98,916,163	\$ 105,863,735	\$ 103,204,329	\$ 103,397,229	\$ 103,398,829	4,481,066	4.53%

Town of Smithfield
GENERAL FUND
BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 2024

ASSETS

Cash, Investments, and cash equivalents	\$ 16,253,818
Property taxes receivable	2,790,858
Due from other funds, entities and intergovernmental receivable	<u>14,040,292</u>
TOTAL ASSETS	<u>\$ 33,084,968</u>

LIABILITIES, DEFERRED INFLOW, AND FUND BALANCE

Liabilities:

Accounts payable and accrued expenses	\$ 3,468,926
Due to other funds and intergovernmental payable	17,098,560
Other Liabilities	<u>974,924</u>
Total Liabilities	<u>21,542,410</u>

Deferred Inflow of Resources:

Unavailable tax and fee revenue	1,034,001
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Fund Balance:

Non-spendable	114,228
Committed	3,066,238
Unassigned	<u>7,328,091</u>
Total Fund Balance	<u>10,508,557</u>

**TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES,
AND FUND BALANCE**

\$ 33,084,968

Town of Smithfield
Summary of Debt Service to General Fund Expenditures

(Gross of Outside Revenue)

Budget	Fiscal 2026	%	Fiscal 2025	%	\$ Change	%Change
Municipal Budget	\$ 43,831,113	45.9%	\$ 41,404,889	45.2%	\$ 2,426,224	5.86%
Debt Service	<u>1,256,575</u>	<u>1.3%</u>	<u>1,284,942</u>	<u>1.4%</u>	<u>(28,367)</u>	<u>-2.21%</u>
Total Municipal	\$ 45,087,688	47.3%	\$ 42,689,831	46.6%	\$ 2,397,857	5.62%
School Budget	\$ 46,149,748	48.4%	\$ 44,687,865	48.8%	\$ 1,461,883	3.27%
Debt Service	<u>4,183,382</u>	<u>4.4%</u>	<u>4,223,447</u>	<u>4.6%</u>	<u>(40,065)</u>	<u>-0.95%</u>
Total School	\$ 50,333,130	52.7%	\$ 48,911,312	53.4%	\$ 1,421,818	2.91%
Operating Budget	\$ 89,980,861	94.3%	\$ 86,092,754	94.0%	\$ 3,888,107	4.52%
Debt Service	<u>5,439,957</u>	<u>5.7%</u>	<u>5,508,389</u>	<u>6.0%</u>	<u>(68,432)</u>	<u>-1.24%</u>
Total Budget	\$ 95,420,818	100.0%	\$ 91,601,143	100.0%	\$ 3,819,675	4.17%

EXHIBIT K

**Town of Smithfield
Charter Amendment Balances
Fiscal Year 2026**

Unassigned Fund Balance June 30, 2024	<u>\$ 7,328,091</u>
---------------------------------------	---------------------

	<u>Land Trust</u>	<u>Capital Reserve Fund</u>
Fund Balance as of June 30, 2024	\$ 595,990	\$ 741,153
Fiscal Year '25 Designated Contributions	<u>-</u>	<u>-</u>
Fund Balance Available	595,990	741,153
 Fiscal Year 2025 Expenditures	 <u>-</u>	 <u>(450,000)</u>
 Estimated Cash Balance June 30, 2025	 \$ 595,990	 \$ 291,153
 Fiscal Year Proposed 2026 Expenditures	 <u>-</u>	 <u>-</u>
 Estimated Fund Balance June 30, 2026	 <u><u>\$ 595,990</u></u>	 <u><u>\$ 291,153</u></u>

Municipal Debt Service

7/1/2025 - 6/30/2026

	Payment Date	Principal	Interest	Total
Town				
\$4.355 GO 11/20 (Refunded 11A & 12B)	7/15/2025		1.029%	13,585
	1/15/2026	570,000	1.029%	13,585
				<u>583,585</u>
				597,170
\$2.050 GO 11/20 (Refunded 2011A)	7/15/2025		5.00%	29,600
	1/15/2026	205,000	5.00%	29,600
				<u>234,600</u>
				264,200
\$4.375 GO 12/15	11/15/2025		5.00%	65,063
	5/15/2026	300,000	5.00%	65,063
				<u>365,063</u>
				430,125
\$6.075 GO 9/16	9/1/2025	305,000	4.00%	45,653
	3/1/2026		4.00%	39,553
				<u>350,653</u>
				39,553
				390,205
\$35.985 GO 9/21	11/15/2025		5.00%	594,250
	5/15/2026	1,335,000	5.00%	594,250
				<u>1,929,250</u>
				2,523,500
\$6.618 RIIB 12/22	9/1/2025	1,100,000	2.09%	71,588
	3/1/2026		2.09%	58,168
				<u>1,171,588</u>
				58,168
				1,229,757
Total Debt Service		<u>\$ 3,815,000</u>	<u>\$ 1,619,957</u>	<u>\$ 5,434,957</u>
Sewer *				
\$4.0 RI Clean Water Finance Bonds	9/1/2025	197,422	2.25%	26,312
	3/1/2026		2.25%	23,488
				<u>223,734</u>
				23,488
				247,222
\$3.37 RI Clean Water Finance Bonds	9/1/2025	168,450	2.00%	22,101
	3/1/2026		2.00%	19,852
				<u>190,551</u>
				19,852
				210,402
Total Sewer Debt Service		<u>\$ 365,872</u>	<u>\$ 91,752</u>	<u>\$ 457,625</u>
* Sewer Bonds are budgeted in Sewer Fund				
Water *				
\$3.00 Water System Revenue Bonds	9/1/2025	110,571	2.21%	40,486
	3/1/2026		2.21%	39,071
				<u>151,057</u>
				39,071
				190,128
Total Water Debt Service		<u>\$ 110,571</u>	<u>\$ 79,557</u>	<u>\$ 190,128</u>
* Water Bonds are budgeted in Water Fund				
Total Municipal Debt Service		<u>\$ 4,291,443</u>	<u>\$ 1,791,267</u>	<u>\$ 6,082,710</u>

PROPOSED CAPITAL EXPENDITURES

PROPOSED CAPITAL EXPENDITURE SUMMARY
FISCAL YEAR 2025-2026

Municipal Capital					
Project Description	Department Number	Capital Project Department Requested	Capital Project Manager's Recommended	Capital Project BFRB Recommended	Capital Project Town Council Adopted
Mountindale Road Culvert	001,002	75,000	75,000	75,000	75,000
Deer Run Estates RFQ	001,002	100,000	100,000	100,000	100,000
Sprague Upper Dam Analysis	001,002	60,000	-	-	-
Georgiaville Pond Dam - Operator System	001,002	25,000	-	-	-
New 36" Plotter	001,002	10,000	15,000	15,000	15,000
Field Service Tablets	001,002	2,500	-	-	-
Camp Shephard	001,002	100,000	100,000	100,000	100,000
Municipal Capital Reverse	001,002	-	-	100,000	100,000
Painting	020	10,000	-	-	-
Protective Clothing	031	50,000	30,000	30,000	30,000
Pumper Engine 1 - Payment 2 of 4	031	120,000	120,000	120,000	120,000
New Ladder Truck - Payment 3 of 5	031	156,000	156,000	156,000	156,000
New Rescue 3 - Payment 1 of 5	031	70,000	70,000	70,000	70,000
VFW Building Updates and Repairs	031	25,000	-	-	-
New Engine - Payment 1 of 4	031	-	-	-	275,000
Radio Purchase	032	24,000	24,000	24,000	24,000
Payment 1 of 3 for (3) 2023 Tahoes	032	29,776	29,776	29,776	29,776
Payment 1 of 3 for (2) 2024 Edges	032	13,395	13,395	13,395	13,395
Payment 4 of 5 for replacement Tasers	032	12,000	12,000	12,000	12,000
Payment 1 of 4 for 4 new Police Vehicles	032	60,000	60,000	60,000	60,000
Lease Payment 3 of 4 Equipment Replacement	041	121,500	121,500	121,500	121,500
Lease Payment 2 of 4 Fleet Replacement	041	113,191	113,191	113,191	113,191
Lease Payment 1 of 4 Fleet Replacement	041	82,500	-	-	-
DPW / Renovation - Prefabricated Metal Building (75' x 100') design cost	041	110,000	110,000	-	-
Recyled Oil Containment Removal	041	15,000	-	-	-
Replace 2012 Scag Wildcat 52" Mower	045	16,000	-	-	-
Replace 2014 Scag Cheetah 61" Mower	045	17,000	-	-	-
Top Dresser MH-400 SH2 Base w/ attachments	045	40,000	40,000	40,000	40,000
Laser Attachment for the Infield Groomer	045	8,000	-	-	-
Tractor to Replace 1998 Compact 955 John Deere	045	45,000	45,000	45,000	45,000
Spinkler System Materials (HS Baseball, Soccer, Ext Turf)	045	30,000	-	-	-
Willow Field Lighting	045	-	350,000	-	-
Door and Screen Replacement	074	-	-	-	25,000
Municipal Total		1,540,862	1,584,862	1,224,862	1,524,862

Education Capital					
Project Description	Department Number	Capital Project Department Requested	Capital Project Manager's Request	Capital Project BFRB Recommended	Capital Project Town Council Adopted
School Capital Reserve	001,002	250,000	100,000	500,000	500,000
Education Total		250,000	100,000	500,000	500,000

Total Capital Expenditures		1,790,862	1,684,862	1,724,862	2,024,862
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MUNICIPAL AND SCHOOL BUDGETS

MUNICIPAL EXPENDITURE DETAIL
001, 002 - Legislative and Policy
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0100101 0101	Salaries & Wages	20,500	31,682	20,500	8,542	25,500	20,500	20,500	20,500	-	0.00%
0100102 0131	FICA/Social Security Taxes	2,899	1,568	2,333	653	1,951	1,568	1,568	1,568	(765)	-32.80%
0100103 0121	Personnel Services	14,732	10,017	10,000	2,988	8,000	8,000	8,000	8,000	(2,000)	-20.00%
0100103 0711	Advertising	51,452	38,850	48,000	15,755	38,000	38,000	38,000	38,000	(10,000)	-20.83%
0100103 0924	Comprehensive Community Plan	-	-	-	-	-	-	-	-	-	0.00%
0100104 0601	Office Supplies	2,346	1,544	2,500	188	2,000	2,000	2,000	2,000	(500)	-20.00%
0100104 0621	Grant Writer	48,000	57,600	57,600	28,800	58,600	60,000	60,000	60,000	2,400	4.17%
0100104 0771	Miscellaneous	15,337	18,159	12,000	5,092	11,000	11,000	11,000	11,000	(1,000)	-8.33%
0100105 0999	Capital Expenditures	107,180	229,835	895,000	18,703	622,500	390,000	890,000	890,000	(5,000)	-0.56%
0100201 0101	Salaries & Wages	15,500	28,000	25,500	6,375	28,000	32,000	32,000	32,000	6,500	25.49%
0100202 0131	FICA/Social Security Taxes	-	2,085	1,951	488	2,142	2,448	2,448	2,448	497	25.49%
0100203 0707	Legal Fees	382,420	919,433	400,000	171,469	400,000	400,000	400,000	400,000	-	0.00%
0100203 0775	Codification Of Ordinances	6,127	6,426	5,500	3,933	6,000	6,000	6,000	6,000	500	9.09%
0100203 0901	Tree Warden	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
0100203 0902	Town Surveyor	-	-	1,500	-	1,500	1,500	1,500	1,500	-	0.00%
0100204 0960	RI League of Cities & Towns	10,703	10,703	11,000	10,703	11,000	11,000	11,000	11,000	-	0.00%
0100204 0962	No. RI Chamber of Commerce	1,300	1,340	1,500	1,340	1,500	1,500	1,500	1,500	-	0.00%

Totals:	679,996	1,358,742	1,496,384	276,528	1,219,193	987,016	1,487,016	1,487,016	(9,368)	-0.63%
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Capital Expenditures	107,180	229,835	895,000	18,703	622,500	390,000	890,000	890,000	(5,000)	-0.56%
Operating Expenditures	572,817	1,128,908	601,384	257,825	596,693	597,016	597,016	597,016	(4,368)	-0.73%

SALARY EXPENDITURE DETAIL
001, 002 - Legislative and Policy
FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0100101 0101)	20,500	31,682	20,500	8,542	25,500	20,500	20,500	20,500	0
Town Council President			4,500		5,500	4,500	4,500	4,500	
Council Member			4,000		5,000	4,000	4,000	4,000	
Council Member			4,000		5,000	4,000	4,000	4,000	
Council Member			4,000		5,000	4,000	4,000	4,000	
Council Member			4,000		5,000	4,000	4,000	4,000	
Salaries & Wages (0100201 0101)	15,500	28,000	25,500	6,375	28,000	32,000	32,000	32,000	6,500
Probate Judge			12,000		13,000	15,000	15,000	15,000	
Municipal Court Judge			12,000		13,000	15,000	15,000	15,000	
Town Sergeant			1,500		2,000	2,000	2,000	2,000	
Subtotal Salaries	36,000	59,682	46,000	14,917	53,500	52,500	52,500	52,500	6,500
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	36,000	59,682	46,000	14,917	53,500	52,500	52,500	52,500	6,500
FICA Expense	2,899	3,653	4,284	1,141	4,093	4,016	4,016	4,016	-268

MUNICIPAL EXPENDITURE DETAIL

004 - Town Manager

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0100401 0101	Salaries & Wages	385,383	398,283	432,441	277,239	496,630	489,930	489,930	489,930	57,489	13.29%
0100402 0142	Medical Insurance - Active	54,863	40,863	63,119	14,291	72,968	62,435	62,435	62,435	(684)	-1.08%
0100403 0143	Dental Insurance - Active	2,381	2,476	1,288	1,263	3,129	3,129	3,129	3,129	1,841	142.93%
0100404 0131	FICA/Social Security Taxes	28,945	30,676	33,082	18,492	37,992	38,122	38,122	38,122	5,040	15.23%
0100405 0155	Life Insurance	812	650	900	217	1,085	1,085	1,085	1,085	185	20.56%
0100406 0146	Pension - Defined Contribution	4,142	4,326	4,928	1,874	5,443	5,370	5,370	5,370	442	8.97%
0100407 0148	Pension - State Pension	36,863	33,662	36,360	14,512	37,645	37,137	37,137	37,137	777	2.14%
0100408 0301	Publications & Subscriptions	2,165	1,721	2,500	638	2,200	2,200	2,200	2,200	(300)	-12.00%
0100408 0501	Official Travel	4,650	5,182	5,040	1,125	5,500	5,500	5,500	5,500	460	9.13%
0100408 0612	Printing & Reproduction	8	408	500	154	1,500	1,500	1,500	1,500	1,000	200.00%
0100408 0751	Dues & Conferences	2,249	3,981	4,000	691	4,500	4,500	4,500	4,500	500	12.50%
0100409 0601	Office Supplies	1,742	2,172	2,800	840	2,500	2,500	2,500	2,500	(300)	-10.71%
0100410 0202	Telephone	2,482	2,546	2,600	1,266	2,800	2,800	2,800	2,800	200	7.69%
Totals:		526,683	526,944	589,558	332,601	673,892	656,208	656,208	656,208	66,650	11.31%

SALARY EXPENDITURE DETAIL

004 - Town Manager

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0100401 0101)	385,383	398,283	432,441	277,239	496,630	489,930	489,930	489,930	57,489
Town Manager			156,275		165,000	160,600	160,600	160,600	
Executive Assistant to Town Manager			82,983		89,000	88,000	88,000	88,000	
HR Administrator			97,474		101,500	100,400	100,400	100,400	
IT Manager			78,844		83,800	83,600	83,600	83,600	
Chief of Staff (Part Time)			45,000		0	0	0	0	
Project Coordinator			0		57,330	57,330	57,330	57,330	
Subtotal Salaries	385,383	398,283	432,441	277,239	496,630	489,930	489,930	489,930	57,489
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	385,383	398,283	432,441	277,239	496,630	489,930	489,930	489,930	57,489
FICA Expense	28,945	30,676	33,082	18,492	37,992	38,122	38,122	38,122	5,040

MUNICIPAL EXPENDITURE DETAIL

006 - Town Clerk

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0100601 0101	Salaries & Wages	197,670	256,432	256,431	126,318	277,045	275,419	275,419	275,419	18,988	7.40%
0100601 0103	Part-Time	41,227	18,099	18,200	2,119	18,200	-	-	-	(18,200)	-100.00%
0100601 0104	Longevity	6,726	6,776	6,909	3,381	8,644	8,644	8,644	8,644	1,735	25.12%
0100602 0102	Overtime	335	1,148	3,000	1,798	2,500	2,500	2,500	2,500	(500)	-16.67%
0100603 0142	Medical Insurance - Active	39,052	41,980	63,118	20,498	63,911	55,177	55,177	55,177	(7,941)	-12.58%
0100604 0143	Dental Insurance - Active	1,540	1,601	2,525	817	2,728	2,728	2,728	2,728	203	8.04%
0100605 0131	FICA/Social Security Taxes	18,410	21,457	21,767	10,164	23,439	21,922	21,922	21,922	155	0.71%
0100606 0155	Life Insurance	650	848	866	217	866	866	866	866	-	0.00%
0100607 0146	Pension - Defined Contribution	1,393	1,943	1,989	969	2,143	2,127	2,127	2,127	138	6.96%
0100608 0148	Pension - State Pension	20,069	22,306	21,304	11,235	21,655	21,532	21,532	21,532	228	1.07%
0100609 0612	Printing & Reproduction	100	1,150	1,000	-	1,100	1,000	1,000	1,000	-	0.00%
0100609 0751	Dues & Conferences	1,071	899	300	75	300	500	500	500	200	66.67%
0100609 0774	Records & Indexing	13,627	12,779	25,000	5,860	15,000	15,000	15,000	15,000	(10,000)	-40.00%
0100610 0601	Office Supplies	1,649	1,615	1,000	413	1,000	1,000	1,000	1,000	-	0.00%
0100610 0602	Office Equipment	-	522	500	-	500	500	500	500	-	0.00%
0100611 0603	Office Equipment Maintenance	100	46	500	617	500	500	500	500	-	0.00%
0100612 0202	Telephone	504	445	500	221	500	500	500	500	-	0.00%
Totals:		344,123	390,045	424,909	184,703	440,031	409,915	409,915	409,915	(14,994)	-3.53%

SALARY EXPENDITURE DETAIL

006 - Town Clerk

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0100601 0101)	197,670	256,432	256,431	126,318	277,045	275,419	275,419	275,419	18,988
Town Clerk			87,585		90,151	88,525	88,525	88,525	
Deputy Town Clerk (Union)			61,141		64,393	64,393	64,393	64,393	
Licensing/Coordination Clerk (Union)			60,486		63,703	63,703	63,703	63,703	
Administrative Clerk (Union)			55,829		58,798	58,798	58,798	58,798	
Part Time (0100601 0103)	41,227	18,099	18,200	2,119	18,200	0	0	0	-18,200
Subtotal Salaries	238,897	274,531	274,631	128,437	295,245	275,419	275,419	275,419	788
Longevity (0100601 0104)	6,726	6,776	6,909	3,381	8,644	8,644	8,644	8,644	1,735
Overtime (0100602 0102)	335	1,148	3,000	1,798	2,500	2,500	2,500	2,500	-500
Total Salaries	245,958	282,455	284,540	133,616	306,389	286,563	286,563	286,563	2,023
FICA Expense	18,410	21,457	21,767	10,164	23,439	21,922	21,922	21,922	155

MUNICIPAL EXPENDITURE DETAIL
007 - Municipal Planner
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023	FY 2023-2024	FY 2024-2025 Appropriation	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026 Council Vs. FY 2025 Adopted	
		Actual Expenditures	Actual Expenditures		12/31/2024 Expenditures	Department Requested	Town Manager Recommendation	Budget & FRB Recommended	Town Council Adopted	\$ Change	% Change
0100701 0101	Salaries & Wages	138,623	138,687	157,186	74,365	166,678	167,850	167,850	167,850	10,664	6.78%
0100701 0107	Annual Leave	1,738	3,761	1,738	-	2,000	2,000	2,000	2,000	262	15.07%
0100702 0142	Medical Insurance - Active	43,422	42,884	45,229	16,732	45,797	40,660	40,660	40,660	(4,569)	-10.10%
0100703 0143	Dental Insurance - Active	1,750	1,516	1,785	386	1,927	1,927	1,927	1,927	142	7.96%
0100704 0131	FICA/Social Security Taxes	10,381	10,798	12,158	5,423	12,904	12,841	12,841	12,841	683	5.62%
0100705 0155	Life Insurance	433	415	433	72	433	433	433	433	-	0.00%
0100706 0146	Pension - Defined Contribution	556	493	579	262	639	639	639	639	60	10.31%
0100707 0148	Pension - State Pension	13,921	11,696	11,883	6,107	11,853	12,723	12,723	12,723	840	7.07%
0100708 0301	Publications & Subscriptions	407	-	400	-	400	400	400	400	-	0.00%
0100708 0501	Official Travel	-	-	300	-	300	300	300	300	-	0.00%
0100708 0612	Printing & Reproduction	-	-	500	-	500	500	500	500	-	0.00%
0100708 0701	Consultant Services	767	10,810	8,400	2,400	8,400	12,000	12,000	12,000	3,600	42.86%
0100708 0751	Dues & Conferences	-	2,668	250	-	250	250	250	250	-	0.00%
0100708 0789	Plan and Policy Review	-	-	-	-	-	-	-	-	-	-
0100709 0601	Office Supplies	88	285	500	331	500	500	500	500	-	0.00%
0100709 0602	Office Equipment	-	-	400	-	400	-	-	-	(400)	-100.00%
0100710 0202	Telephone	840	805	1,000	447	1,000	1,000	1,000	1,000	-	0.00%
Totals:		212,927	224,819	242,740	106,526	253,981	254,023	254,023	254,023	11,282	4.65%

SALARY EXPENDITURE DETAIL

007 - Municipal Planner

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0100701 0101)	138,623	138,678	157,186	74,365	166,678	167,850	167,850	167,850	10,664
Planning Director			89,823		92,518	104,000	104,000	104,000	
Assistant to Town Planner			62,000		63,860	63,850	63,850	63,850	
Grant Coordinator			10,300		10,300	0	0	0	
Subtotal Salaries	138,623	138,678	157,186	74,365	166,678	167,850	167,850	167,850	10,664
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	138,623	138,678	157,186	74,365	166,678	167,850	167,850	167,850	10,664
FICA Expense	10,381	10,798	12,158	5,423	12,904	12,841	12,841	12,841	683

MUNICIPAL EXPENDITURE DETAIL
008 - Treasurer/Tax Collector
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0100801 0101	Salaries & Wages	409,472	451,840	477,175	232,170	503,138	502,076	502,076	502,076	24,901	5.22%
0100801 0103	Part-Time	10,854	7,740	7,000	-	2,000	-	-	-	(7,000)	-100.00%
0100801 0104	Longevity	5,604	6,045	6,621	3,099	7,826	7,826	7,826	7,826	1,205	18.20%
0100801 0107	Annual Leave	4,624	3,546	3,000	-	3,000	3,000	3,000	3,000	-	0.00%
0100802 0102	Overtime	630	3,419	1,000	2,244	1,500	1,500	1,500	1,500	500	50.00%
0100803 0142	Medical Insurance - Active	89,158	103,271	108,347	49,915	109,707	95,837	95,837	95,837	(12,510)	-11.55%
0100804 0143	Dental Insurance - Active	3,891	4,535	4,310	2,156	4,656	4,656	4,656	4,656	346	8.03%
0100805 0131	FICA/Social Security Taxes	33,310	35,808	37,852	17,862	39,586	39,255	39,255	39,255	1,403	3.71%
0100806 0155	Life Insurance	1,264	1,300	1,300	325	1,300	1,300	1,300	1,300	-	0.00%
0100807 0146	Pension - Defined Contribution	3,310	3,657	3,888	1,887	4,122	4,112	4,112	4,112	224	5.76%
0100808 0148	Pension - State Pension	41,789	39,470	39,139	20,495	38,731	38,651	38,651	38,651	(488)	-1.25%
0100809 0301	Publications & Subscriptions	70	80	250	-	100	100	100	100	(150)	-60.00%
0100809 0501	Official Travel	480	763	300	369	1,000	1,000	1,000	1,000	700	233.33%
0100809 0612	Printing & Reproduction	75	-	1,000	-	500	500	500	500	(500)	-50.00%
0100809 0751	Dues & Conferences	1,910	1,649	1,500	875	2,000	2,000	2,000	2,000	500	33.33%
0100809 0777	Tax Sales & Collections	42,079	13,320	45,000	3,037	40,000	40,000	40,000	40,000	(5,000)	-11.11%
0100810 0601	Office Supplies	2,196	5,530	3,500	1,990	4,000	4,000	4,000	4,000	500	14.29%
0100810 0602	Office Equipment	-	-	-	-	1,000	-	-	-	-	0.00%
0100811 0603	Office Equipment Maintenance	-	-	2,000	-	1,000	-	-	-	(2,000)	-100.00%
0100812 0202	Telephone	3,188	6,240	2,750	3,120	6,000	6,000	6,000	6,000	3,250	118.18%
Totals:		653,905	688,212	745,932	339,542	771,166	751,813	751,813	751,813	5,881	0.79%

SALARY EXPENDITURE DETAIL

008 - Treasurer/Tax Collector

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0100801 0101)	409,472	451,840	477,175	232,170	503,138	502,076	502,076	502,076	24,901
Finance Director			118,450		123,000	122,000	122,000	122,000	
Controller			95,894		98,771	98,750	98,750	98,750	
Municipal Accountant			85,428		87,991	87,960	87,960	87,960	
Chief Clerk (Union)			61,141		64,393	64,393	64,393	64,393	
Administrative Clerk/Sewer (Union)			60,486		63,703	63,703	63,703	63,703	
Purchasing Agent			63,379		65,280	65,270	65,270	65,270	
Part Time (0100801 0103)	10,854	7,740	7,000	0	2,000	0	0	0	-7,000
Subtotal Salaries	420,326	459,580	484,175	232,170	505,138	502,076	502,076	502,076	17,901
Longevity (0100801 0104)	5,604	6,045	6,621	3,099	7,826	7,826	7,826	7,826	1,205
Overtime (0100802 0102)	630	3,419	1,000	2,244	1,500	1,500	1,500	1,500	500
Total Salaries	426,560	469,044	491,796	237,513	514,464	511,402	511,402	511,402	19,606
FICA Expense	33,310	35,808	37,852	17,862	39,586	39,255	39,255	39,255	1,403

MUNICIPAL EXPENDITURE DETAIL

009 - Tax Assessor

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0100901 0101	Salaries & Wages	194,043	204,537	209,349	103,029	233,871	224,871	224,871	224,871	15,522	7.41%
0100901 0103	Part-Time	-	-	-	-	-	-	-	-	-	0.00%
0100901 0104	Longevity	-	-	-	-	1,000	1,000	1,000	1,000	1,000	0.00%
0100902 0142	Medical Insurance - Active	45,089	69,486	67,843	31,417	68,695	60,990	60,990	60,990	(6,853)	-10.10%
0100903 0143	Dental Insurance - Active	1,682	2,916	2,677	1,339	2,892	2,892	2,892	2,892	215	8.03%
0100904 0131	FICA/Social Security Taxes	14,663	15,134	16,015	7,613	17,968	17,279	17,279	17,279	1,264	7.89%
0100905 0155	Life Insurance	579	614	650	181	650	650	650	650	-	0.00%
0100906 0146	Pension - Defined Contribution	1,950	2,046	2,093	1,020	2,349	2,259	2,259	2,259	166	7.93%
0100907 0148	Pension - State Pension	19,311	17,631	16,936	8,907	17,803	17,121	17,121	17,121	185	1.09%
0100908 0301	Publications & Subscriptions	-	230	400	750	400	300	300	300	(100)	-25.00%
0100908 0501	Official Travel-Gas Reimb	4,259	6,600	6,500	3,200	7,500	7,500	7,500	7,500	1,000	15.38%
0100908 0612	Printing & Reproduction	624	609	750	387	1,000	1,000	1,000	1,000	250	33.33%
0100908 0733	Education & Training	-	500	1,250	75	1,250	1,000	1,000	1,000	(250)	-20.00%
0100908 0751	Dues & Conferences	395	255	1,000	380	1,000	800	800	800	(200)	-20.00%
0100909 0601	Office Supplies	1,017	979	1,000	584	1,000	1,000	1,000	1,000	-	0.00%
0100910 0202	Telephone	1,065	1,345	1,378	762	1,378	1,400	1,400	1,400	22	1.60%
Totals:		284,679	322,882	327,842	159,642	358,756	340,062	340,062	340,062	12,221	3.73%

SALARY EXPENDITURE DETAIL

009 - Tax Assessor

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0100901 0101)	194,043	204,537	209,349	103,029	233,871	224,871	224,871	224,871	15,522
Tax Assessor			92,882		105,000	96,000	96,000	96,000	
Deputy Tax Assessor (Union)			64,334		67,755	67,755	67,755	67,755	
Administrative Tax Specialist (Union)			58,030		61,116	61,116	61,116	61,116	
Subtotal Salaries	194,043	204,537	209,349	103,029	233,871	224,871	224,871	224,871	15,522
Longevity (0100901 0104)	0	0	0	0	1,000	1,000	1,000	1,000	1,000
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	194,043	204,537	209,349	103,029	234,871	225,871	225,871	225,871	16,522
FICA Expense	14,663	15,134	16,015	7,613	17,968	17,279	17,279	17,279	1,264

MUNICIPAL EXPENDITURE DETAIL
010 - Building and Zoning
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0101001 0101	Salaries & Wages	273,890	253,789	275,194	134,724	299,395	300,795	300,795	300,795	25,601	9.30%
0101001 0103	Part Time	-	-	22,620	-	-	-	-	-	(22,620)	-100.00%
0101001 0104	Longevity	6,439	6,899	7,109	3,479	8,367	8,367	8,367	8,367	1,258	17.70%
0101002 0102	Overtime	694	376	1,000	509	1,000	1,000	1,000	1,000	-	0.00%
0101003 0142	Medical Insurance - Active	70,535	63,882	76,789	31,477	43,013	36,847	36,847	36,847	(39,942)	-52.02%
0101004 0143	Dental Insurance - Active	3,124	3,537	3,108	1,769	1,764	1,764	1,764	1,764	(1,344)	-43.24%
0101005 0131	FICA/Social Security Taxes	20,429	19,374	23,404	10,043	23,620	23,727	23,727	23,727	323	1.38%
0101006 0155	Life Insurance	866	866	866	217	866	866	866	866	-	0.00%
0101007 0146	Pension - Defined Contribution	2,733	2,615	2,823	1,246	3,078	3,092	3,092	3,092	269	9.53%
0101008 0148	Pension - State Pension	27,063	22,539	22,838	10,879	23,328	23,434	23,434	23,434	596	2.61%
0101009 0122	Special Personnel Services	59,710	48,320	55,000	19,355	60,000	55,000	55,000	55,000	-	0.00%
0101009 0301	Publications & Subscriptions	-	382	2,000	-	1,000	1,000	1,000	1,000	(1,000)	-50.00%
0101009 0501	Official Travel-Gas Reimb	745	1,297	2,000	607	1,500	2,000	2,000	2,000	-	0.00%
0101009 0612	Printing & Reproduction	-	-	-	-	-	-	-	-	-	0.00%
0101009 0751	Dues & Conferences	1,470	1,741	5,000	1,664	4,000	4,000	4,000	4,000	(1,000)	-20.00%
0101010 0601	Office Supplies	2,569	971	2,000	2,157	2,000	2,000	2,000	2,000	-	0.00%
0101010 0602	Office Equipment	-	1,500	2,000	23	2,000	2,000	2,000	2,000	-	0.00%
0101011 0511	Vehicles	802	162	2,500	407	2,500	2,500	2,500	2,500	-	0.00%
0101012 0202	Telephone	1,445	1,691	1,500	1,029	1,750	1,750	1,750	1,750	250	16.67%
Totals:		472,515	429,939	507,751	219,585	479,181	470,142	470,142	470,142	(37,609)	-7.41%

SALARY EXPENDITURE DETAIL
010 - Building and Zoning
FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0101001 0101)	273,890	253,789	275,194	134,724	299,395	300,795	300,795	300,795	25,601
Building and Zoning Official			95,000		95,000	96,400	96,400	96,400	
Deputy Building Official (Union)			65,914		69,420	69,420	69,420	69,420	
Deputy Zoning Official (Union)			65,914		69,420	69,420	69,420	69,420	
Bldg./Zoning Secretary (Union)			62,244		65,555	65,555	65,555	65,555	
Part Time (0101001 0103)	0	0	22,620	0	0	0	0	0	-22,620
Subtotal Salaries	273,890	253,789	297,814	134,724	299,395	300,795	300,795	300,795	2,981
Longevity (0101001 0104)	6,439	6,899	7,109	3,479	8,367	8,367	8,367	8,367	1,258
Overtime (0101002 0102)	694	376	1,000	509	1,000	1,000	1,000	1,000	0
Total Salaries	281,023	261,064	305,923	138,712	308,762	310,162	310,162	310,162	4,239
FICA Expense	20,429	19,374	23,404	10,043	23,620	23,727	23,727	23,727	323

MUNICIPAL EXPENDITURE DETAIL
011 - Engineering Department
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0101101 0101	Salaries & Wages	170,775	201,808	220,015	102,598	233,913	241,913	241,913	241,913	21,898	9.95%
0101101 0103	Part Time	33,624	19,617	25,000	21,725	25,000	25,000	25,000	25,000	-	0.00%
0101101 0104	Longevity	6,531	6,714	6,714	3,286	7,430	-	-	-	(6,714)	-100.00%
0101101 0107	Annual Leave	-	37,041	4,127	-	4,000	2,000	2,000	2,000	(2,127)	-51.54%
0101102 0102	Overtime	320	224	500	87	500	-	-	-	(500)	-100.00%
0101103 0142	Medical Insurance - Active	51,744	70,190	54,173	36,047	33,956	34,847	34,847	34,847	(19,326)	-35.67%
0101104 0143	Dental Insurance - Active	1,750	2,112	2,155	929	2,328	2,728	2,728	2,728	573	26.59%
0101105 0131	FICA/Social Security Taxes	16,073	19,468	19,611	9,618	20,719	20,572	20,572	20,572	961	4.90%
0101106 0155	Life Insurance	433	578	650	126	650	650	650	650	-	0.00%
0101107 0146	Pension - Defined Contribution	2,030	2,291	2,267	1,059	2,413	2,419	2,419	2,419	152	6.70%
0101108 0148	Pension - State Pension	17,762	17,975	18,342	9,243	18,294	18,337	18,337	18,337	(5)	-0.03%
0101109 0301	Publications & Subscriptions	127	-	300	-	-	150	150	150	(150)	-50.00%
0101109 0501	Official Travel-Gas Reimb	236	384	750	96	500	500	500	500	(250)	-33.33%
0101109 0612	Printing & Reproduction	445	-	500	-	400	300	300	300	(200)	-40.00%
01001109 0731	Tuition Reimbursement	-	-	8,500	-	10,000	10,000	10,000	10,000	1,500	17.65%
0101109 0703	Engineering Services	11,038	9,096	15,000	6,036	17,000	15,000	15,000	15,000	-	0.00%
0101109 0705	RIPDES Storm Water	23,968	25,749	32,500	1,018	35,000	35,000	35,000	35,000	2,500	7.69%
0101109 0751	Dues & Conferences	386	165	500	399	500	500	500	500	-	0.00%
0101110 0601	Office Supplies	792	374	850	706	850	850	850	850	-	0.00%
0101110 0602	Office Equipment	88	272	750	292	750	500	500	500	(250)	-33.33%
0101111 0603	Office Equipment Maintenance	250	461	250	250	250	250	250	250	-	0.00%
0101112 0511	Vehicles Maintenance	275	14	1,200	-	1,200	1,110	1,110	1,110	(90)	-7.50%
0101113 0202	Telephone	976	923	1,200	505	1,200	1,100	1,100	1,100	(100)	-8.33%
Totals:		339,622	415,455	415,855	194,020	416,853	413,726	413,726	413,726	(2,128)	-0.51%

SALARY EXPENDITURE DETAIL
011 - Engineering Department
FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0101101 0101)	170,775	201,808	220,015	102,598	233,913	241,913	241,913	241,913	21,898
Town Engineer			100,000		100,000	104,000	104,000	104,000	
Engineering Aide/GIS Specialist			72,000		72,000	76,000	76,000	76,000	
Engineering Secretary (Union)			58,787		61,913	61,913	61,913	61,913	
Part Time (0101101 0103)	33,624	19,617	25,000	21,725	25,000	25,000	25,000	25,000	0
Subtotal Salaries	204,399	221,425	245,015	124,323	258,913	266,913	266,913	266,913	21,898
Longevity (0101101 0104)	6,531	6,714	6,714	3,286	7,430	0	0	0	-6,714
Overtime (0101102 0102)	320	224	500	87	500	0	0	0	-500
Total Salaries	211,250	228,363	252,229	127,696	266,843	266,913	266,913	266,913	14,684
FICA Expense	16,073	19,468	19,611	9,618	20,719	20,572	20,572	20,572	961

MUNICIPAL EXPENDITURE DETAIL
016 - Human Services
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0101601 0101	Salaries & Wages	-	-	9,800	-	9,800	10,000	10,000	10,000	200	2.04%
0101602 0131	FICA/Social Security Taxes	-	-	750	-	750	765	765	765	15	2.00%
0101603 0751	Dues & Conferences	-	-	75	-	-	-	-	-	(75)	-100.00%
0101604 0601	Office Supplies	-	162	200	-	200	200	200	200	-	0.00%
Totals:		-	162	10,825	-	10,750	10,965	10,965	10,965	140	1.29%

SALARY EXPENDITURE DETAIL

016 - Human Services

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0101601 0101)	0	0	9,800	0	9,800	10,000	10,000	10,000	200
Welfare			9,800		9,800	10,000	10,000	10,000	
Subtotal Salaries	0	0	9,800	0	9,800	10,000	10,000	10,000	200
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	0	0	9,800	0	9,800	10,000	10,000	10,000	200
FICA Expense	0	0	750	0	750	765	765	765	15

MUNICIPAL EXPENDITURE DETAIL
020 - Town Hall
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0102001 0103	Part-Time	23,532	23,300	35,000	10,080	25,000	25,000	25,000	25,000	(10,000)	-28.57%
0102002 0131	FICA/Social Security Taxes	1,932	1,920	2,678	834	1,913	1,913	1,913	1,913	(765)	-28.57%
0102003 0146	Pension - Defined Contribution	239	233	300	101	250	250	250	250	(50)	-16.67%
0102004 0148	Pension - State Pension	2,360	2,008	2,427	880	1,895	1,895	1,895	1,895	(532)	-21.92%
0102005 0570	Professional Cleaning Services	8,925	10,400	11,000	5,925	12,000	11,000	11,000	11,000	-	0.00%
0102005 0612	Printing & Reproduction	21,673	18,383	41,300	10,647	26,000	26,000	26,000	26,000	(15,300)	-37.05%
0102006 0561	Building Renovations & Maint	4,500	3,771	8,000	4,038	8,000	8,000	8,000	8,000	-	0.00%
0102006 0562	Building Maint & Supplies	18,429	15,246	17,000	22,389	30,000	30,000	30,000	30,000	13,000	76.47%
0102006 0565	Janitorial Supplies	741	1,187	1,500	1,095	1,500	1,500	1,500	1,500	-	0.00%
0102006 0602	Copy Machine	421	695	500	-	600	600	600	600	100	20.00%
0102007 0999	Capital Expenditures	-	750	-	3,701	10,000	-	-	-	-	100.00%
0102008 0603	Office Equipment and Maintenance	-	-	4,500	-	11,500	11,500	11,500	11,500	7,000	155.56%
0102009 0201	Electricity	25,942	17,786	26,000	38,113	40,000	40,000	40,000	40,000	14,000	53.85%
0102009 0202	Telephone	7,981	5,127	7,000	2,556	8,000	6,000	6,000	6,000	(1,000)	-14.29%
0102009 0203	Heating Fuel	10,749	10,840	11,000	2,814	12,000	12,000	12,000	12,000	1,000	9.09%
0102009 0204	Water	2,057	2,334	2,000	942	2,100	2,000	2,000	2,000	-	0.00%
Totals:		129,481	113,980	170,205	104,114	190,758	177,658	177,658	177,658	7,453	4.38%
Capital Expenditures		-	750	-	3,701	10,000	-	-	-	-	100.00%
Operating Expenditures		129,481	113,230	170,205	100,413	180,758	177,658	177,658	177,658	7,453	4.38%

SALARY EXPENDITURE DETAIL

020 - Town Hall

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Part Time (0102001 0103)	23,532	23,300	35,000	10,080	25,000	25,000	25,000	25,000	-10,000
Floating PT Clerk (Town Hall)			10,000		0	0	0	0	
Custodian - PT			25,000		25,000	25,000	25,000	25,000	
Subtotal Salaries	23,532	23,300	35,000	10,080	25,000	25,000	25,000	25,000	-10,000
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	23,532	23,300	35,000	10,080	25,000	25,000	25,000	25,000	-10,000
FICA Expense	1,932	1,920	2,678	834	1,913	1,913	1,913	1,913	-765

MUNICIPAL EXPENDITURE DETAIL
021 - System-Wide Municipal Obligations
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0102101 0706	Technology Coordinator	-	-	17,000	-	10,000	-	-	-	(17,000)	-100.00%
0102102 0133	Blue Cross/Delta Dental	-	-	-	(14,787)	-	-	-	-	-	0.00%
0102103 0131	FICA/Social Security Taxes	-	-	-	-	-	-	-	-	-	0.00%
0102104 0132	Unemployment Compensation	13,244	14,503	15,000	19,442	45,000	40,000	40,000	40,000	25,000	166.67%
0102105 0136	Retirement	34,021	29,374	60,000	13,892	71,000	60,000	60,000	60,000	-	0.00%
0102106 0134	Post Employee Escrow	300,000	325,000	350,000	350,000	350,000	350,000	350,000	350,000	-	0.00%
0102107 0207	Sewer Assessment & User Fees	1,065	1,200	1,200	1,700	2,000	2,000	2,000	2,000	800	66.67%
0102108 0611	Postage	31,611	28,308	36,000	8,119	30,000	30,000	30,000	30,000	(6,000)	-16.67%
0102108 0910	Audit - Town Financial Records	58,500	59,500	63,000	56,000	95,000	95,000	95,000	95,000	32,000	50.79%
0102109 0705	Computer Services	181,036	217,107	205,000	152,573	230,000	230,000	230,000	230,000	25,000	12.20%
0102109 0898	Computer Operations	4,983	3,404	10,000	1,705	10,000	10,000	10,000	10,000	-	0.00%
0102110 0712	Insurance Premium	920,822	1,009,622	969,292	1,038,270	1,000,000	1,052,662	1,052,662	1,052,662	83,370	8.60%
0102111 0851	Reserve Unpaid Tax & Abatement	-	-	100,000	-	100,000	50,000	50,000	50,000	(50,000)	-50.00%
0102111 0930	School Department Escrow	10,000	-	-	-	-	-	-	-	-	0.00%
0102112 0911	Revaluation Escrow	65,000	-	65,000	-	65,000	65,000	65,000	65,000	-	0.00%
0102113 0923	Municipal Capital Reserve Fund	100,000	-	100,000	-	75,000	50,000	-	-	(100,000)	-100.00%
0102114 0137	Retirement Reserve	40,000	-	50,000	-	50,000	50,000	50,000	50,000	-	0.00%
0102114 0899	Municipal Escrow	100,000	-	100,000	-	100,000	-	-	-	(100,000)	-100.00%
0102114 0926	Merit Reserve	-	-	100,000	-	100,000	100,000	100,000	100,000	-	0.00%
0102115 0156	Medical Insurance - Retirees	857,055	989,082	1,021,286	537,317	1,205,161	1,246,481	1,246,481	1,246,481	225,195	22.05%
0102116 0157	Dental Insurance - Retirees	21,529	25,169	32,784	16,142	38,528	38,528	38,528	38,528	5,744	17.52%
Totals:		2,738,866	2,702,268	3,295,562	2,180,372	3,576,689	3,469,671	3,419,671	3,419,671	124,109	3.77%

MUNICIPAL EXPENDITURE DETAIL
031 - Fire Department
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0103101 0101	Salaries & Wages (FF)	4,695,932	5,135,015	5,856,913	2,722,722	6,332,367	6,344,847	6,344,847	6,344,847	487,934	8.33%
0103101 0104	Longevity (FF)	251,291	264,870	270,167	146,417	316,317	316,317	316,317	316,317	46,150	17.08%
0103101 0105	Holidays	308,380	364,092	350,000	184,795	380,000	380,000	380,000	380,000	30,000	8.57%
0103101 0107	Annual Leave	279,554	307,489	500,000	147,053	525,000	500,000	500,000	500,000	-	0.00%
0103101 0122	Special Personnel Services	187,777	197,200	225,000	169,829	223,390	230,000	230,000	230,000	5,000	2.22%
0103102 0112	Salaries & Wages (FC)	303,810	362,976	365,636	151,749	368,056	368,056	368,056	368,056	2,420	0.66%
0103102 0114	Longevity (FC)	15,030	17,285	18,015	8,441	18,109	18,109	18,109	18,109	94	0.52%
0103102 0115	Holidays (FC)	18,851	23,064	22,000	9,071	25,000	25,000	25,000	25,000	3,000	13.64%
0103102 0117	Vacation (FC)	21,718	32,090	8,000	34,422	8,400	20,000	20,000	20,000	12,000	150.00%
0103103 0102	Overtime (FF)	256,135	1,216,152	100,000	360,124	220,000	125,000	125,000	125,000	25,000	25.00%
0103103 0106	Sick Leave (FF)	209,188	235,799	200,000	101,970	248,000	200,000	200,000	200,000	-	0.00%
0103104 0113	Overtime (FC)	35,742	36,487	29,000	20,409	40,000	40,000	40,000	40,000	11,000	37.93%
0103104 0116	Sick Leave (FC)	43,651	46,135	6,000	12,340	48,500	20,000	20,000	20,000	14,000	233.33%
0103105 0142	Medical Insurance - Active (FF)	1,175,222	1,271,812	1,238,487	620,553	1,380,722	1,192,450	1,192,450	1,192,450	(46,037)	-3.72%
0103106 0144	Medical Insurance - Active (FC)	49,504	51,982	95,509	8,670	89,631	73,719	73,719	73,719	(21,790)	-22.81%
0103107 0143	Dental Insurance - Active (FF)	50,399	54,807	51,738	27,204	55,752	55,752	55,752	55,752	4,014	7.76%
0103108 0108	Comp & Vacation Cash In (FF)	1,093,367	182,694	170,000	40,645	180,000	180,000	180,000	180,000	10,000	5.88%
0103108 0145	Dental Insurance - Active (FC)	1,607	1,556	4,002	540	3,576	3,576	3,576	3,576	(426)	-10.64%
0103109 0131	FICA/Social Security Taxes	587,093	659,660	621,236	334,027	666,296	582,726	582,726	582,726	(38,510)	-6.20%
0103110 0155	Life Insurance	15,252	16,480	18,194	4,531	18,411	18,411	18,411	18,411	217	1.19%
0103111 0401	Clothing Allowance	93,452	29,653	115,000	7,745	117,000	117,000	117,000	117,000	2,000	1.74%
0103111 0404	Uniform Maintenance	41,600	125,531	50,800	81,850	50,800	50,800	50,800	50,800	-	0.00%
0103112 0149	Pension - Local Pension (FF)	667,755	814,208	974,966	400,840	1,157,509	1,157,509	1,157,509	1,157,509	182,543	18.72%
0103112 0150	Pension - Local Set Aside (FF)	27,435	35,878	40,044	-	42,125	42,125	42,125	42,125	2,081	5.20%
0103113 0147	Pension - State Pension (FF)	227,003	259,378	341,895	194,213	403,555	404,808	404,808	404,808	62,913	18.40%
0103114 0146	Pension - Defined Contribution (FC)	1,222	1,496	1,768	743	2,386	2,386	2,386	2,386	618	34.95%
0103114 0148	Pension - State Pension (FC)	12,087	12,895	22,104	6,563	18,009	18,009	18,009	18,009	(4,095)	-18.53%
0103115 0141	Physical Examinations	34,110	38,965	42,000	345	42,000	42,000	42,000	42,000	-	0.00%
0103115 0733	Education & Training	36,636	29,634	36,000	16,354	41,000	41,000	41,000	41,000	5,000	13.89%
0103115 0751	Dues & Conferences	2,015	1,459	3,000	1,216	3,000	3,000	3,000	3,000	-	0.00%
0103116 0533	Radio	-	-	-	-	-	-	-	-	-	0.00%
0103116 0534	Fire Alarm	5,209	15,934	9,000	760	13,500	13,500	13,500	13,500	4,500	50.00%
0103116 0541	Fire Supplies & Equip	12,897	21,149	10,000	6,531	11,000	11,000	11,000	11,000	1,000	10.00%
0103116 0562	Building Maint & Supplies	52,800	65,671	45,000	35,482	50,000	50,000	50,000	50,000	5,000	11.11%
0103116 0601	Office Supplies	5,222	3,410	6,000	3,123	7,000	7,000	7,000	7,000	1,000	16.67%
0103117 0999	Capital Expenditures	90,000	474,940	476,000	195,422	421,000	376,000	376,000	651,000	175,000	36.76%
0103118 0521	Vehicle Maintenance	223,992	423,819	230,000	99,544	251,000	240,000	240,000	240,000	10,000	4.35%

MUNICIPAL EXPENDITURE DETAIL
031 - Fire Department
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0103118 0524	Gas & Oil	101,836	84,796	95,000	35,364	95,000	95,000	95,000	95,000	-	0.00%
0103119 0201	Electricity	33,796	25,247	29,000	14,616	31,000	31,000	31,000	31,000	2,000	6.90%
0103119 0202	Telephone	26,294	26,306	26,000	20,997	47,000	30,000	30,000	30,000	4,000	15.38%
0103119 0203	Heating Fuel	15,981	17,725	11,000	3,858	15,250	15,250	15,250	15,250	4,250	38.64%
0103119 0204	Water	4,924	2,851	3,500	1,857	4,000	4,000	4,000	4,000	500	14.29%
0103120 0403	Protective Gear	-	-	-	-	-	-	-	-	-	0.00%
0103120 0412	Fire Prevention	-	1,747	3,000	-	3,000	1,000	1,000	1,000	(2,000)	-66.67%
Totals:		11,315,768	12,990,337	12,720,973	6,232,934	13,973,661	13,446,350	13,446,350	13,721,350	1,000,376	7.86%
Capital Expenditures		90,000	474,940	476,000	195,422	421,000	376,000	376,000	651,000	175,000	36.76%
Operating Expenditures		11,225,768	12,515,397	12,244,973	6,037,513	13,552,661	13,070,350	13,070,350	13,070,350	554,953	4.53%

SALARY EXPENDITURE DETAIL

031 - Fire Department

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages - FF (0103101 0101)	4,695,932	5,135,015	5,856,913	2,722,722	6,332,367	6,344,847	6,344,847	6,344,847	487,934
Chief			113,515		116,920	129,400	129,400	129,400	
Deputy Chief (SR)/Fire (Union)			91,547		102,228	102,228	102,228	102,228	
Deputy Chief/EMS (Union)			91,547		102,228	102,228	102,228	102,228	
Deputy Chief/Fire (Union)			260,958		324,401	324,401	324,401	324,401	
Captain/Training & Safety (Union)			81,724		100,443	100,443	100,443	100,443	
Captain/Fire Prevention (Union)			84,705		100,443	100,443	100,443	100,443	
Captain/Fire (Union)			161,709		185,872	185,872	185,872	185,872	
Captain/EMS (Union)			254,116		278,808	278,808	278,808	278,808	
Lieutenant/Fire Prevention (Union)			154,008		185,872	185,872	185,872	185,872	
Lieutenant/Fire (Union)			1,345,843		1,508,632	1,508,632	1,508,632	1,508,632	
Lieutenant/EMS (Union)			77,004		84,486	84,486	84,486	84,486	
Private, 3rd Year (Union)			1,718,180		1,967,133	1,967,133	1,967,133	1,967,133	
Private, 2nd Year (Union)			447,192		583,381	583,381	583,381	583,381	
Probationary Private (Union)			558,990		644,535	644,535	644,535	644,535	
MIH Officer			55,899		46,985	46,985	46,985	46,985	
Salaries & Wages - FC (0103102 0112)	303,810	362,976	365,636	151,749	368,056	368,056	368,056	368,056	2,420
Civilian Secretary (Union)			62,104		68,138	68,138	68,138	68,138	
Fire Alarm Superintendent (Union)			63,279		69,428	69,428	69,428	69,428	
Civilian Dispatcher 3rd Year (Union)			117,728		129,168	129,168	129,168	129,168	
Civilian Dispatcher 2nd Year (Union)			0		0	0	0	0	
Probationary Civilian Dispatcher (Union)			89,072		101,322	101,322	101,322	101,322	
Subtotal Salaries	4,999,742	5,497,991	6,222,549	2,874,471	6,700,423	6,712,903	6,712,903	6,712,903	490,354
Longevity - FF (0103101 0104)	251,291	264,870	270,167	146,417	316,317	316,317	316,317	316,317	46,150
Overtime - FF (0103103 0102)	256,135	1,216,152	100,000	360,124	220,000	125,000	125,000	125,000	25,000
Holiday Pay - FF (0103101 0105)	308,380	364,092	350,000	184,795	380,000	380,000	380,000	380,000	30,000
Longevity - FC (0103102 0114)	15,030	17,285	18,015	8,441	18,109	18,109	18,109	18,109	94
Overtime - FC (0103104 0113)	35,742	36,487	29,000	20,409	40,000	40,000	40,000	40,000	11,000
Holiday Pay - FC (0103102 0115)	18,851	23,064	22,000	9,071	25,000	25,000	25,000	25,000	3,000
Total Salaries	5,885,171	7,419,941	7,011,731	3,603,728	7,699,849	7,617,329	7,617,329	7,617,329	605,598
FICA Expense	587,093	659,660	621,236	334,027	666,296	582,726	582,726	582,726	-38,510

MUNICIPAL EXPENDITURE DETAIL
032 - Police Department
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0103201 0101	Salaries & Wages (PO)	3,385,526	3,640,004	3,984,320	1,847,330	4,389,818	4,401,930	4,401,930	4,401,930	417,610	10.48%
0103201 0104	Longevity (PO)	311,304	311,684	333,441	154,040	345,960	345,960	345,960	345,960	12,519	3.75%
0103201 0105	Holidays	195,968	226,839	230,409	102,394	251,589	251,589	251,589	251,589	21,180	9.19%
0103201 0107	Annual Leave	281,946	298,600	131,475	127,209	138,049	175,000	175,000	175,000	43,525	33.11%
0103202 0103	Part-Time	29,464	31,833	-	-	-	-	-	-	-	0.00%
0103202 0112	Salaries & Wages (PC)	758,337	731,570	830,587	359,354	892,694	895,328	895,328	895,328	64,741	7.79%
0103202 0114	Longevity (PC)	46,060	43,372	13,729	6,766	15,338	15,338	15,338	15,338	1,609	11.72%
0103203 0102	Overtime (PO)	140,819	190,483	139,532	132,346	146,509	146,509	146,509	146,509	6,977	5.00%
0103203 0106	Sick Leave	84,782	197,130	101,464	76,797	106,537	125,000	125,000	125,000	23,536	23.20%
0103203 0125	Compensatory Time	337,652	291,801	358,685	232,308	376,619	376,619	376,619	376,619	17,934	5.00%
0103204 0113	Overtime (PC)	73,890	122,456	46,680	42,042	49,014	60,000	60,000	60,000	13,320	28.53%
0103205 0142	Medical Insurance - Active (PO)	764,064	832,307	749,579	373,961	857,413	764,851	764,851	764,851	15,272	2.04%
0103206 0144	Medical Insurance - Active (PC)	158,702	159,850	164,520	63,340	173,828	154,491	154,491	154,491	(10,029)	-6.10%
0103207 0143	Dental Insurance - Active (PO)	28,772	32,211	30,806	17,204	34,040	34,040	34,040	34,040	3,234	10.50%
0103208 0145	Dental Insurance - Active (PC)	6,937	6,786	6,465	2,500	6,963	6,963	6,963	6,963	498	7.70%
0103209 0131	FICA/Social Security Taxes	468,636	506,709	472,030	267,996	513,477	466,394	466,394	466,394	(5,636)	-1.19%
0103210 0155	Life Insurance	11,823	11,985	12,563	2,888	12,214	12,214	12,214	12,214	(349)	-2.78%
0103211 0146	Pension - Defined Contribution (PC)	6604.25	6917.54	7,766	3,570	8,432	8,458	8,458	8,458	692	8.92%
0103212 0401	Clothing Allowance	92,100	106,669	128,700	124,162	136,100	136,100	136,100	136,100	7,400	5.75%
0103213 0149	Pension - Local Pension (PO)	1,776,158	1,386,907	1,386,907	1,386,907	1,386,907	1,386,907	1,386,907	1,386,907	-	0.00%
0103214 0147	Pension - State Pension (PO)	467,787	409,166	333,441	222,797	409,698	409,847	409,847	409,847	76,406	22.91%
0103215 0148	Pension - State Pension (PC)	76,094	64,182	61,528	30,364	62,378	62,578	62,578	62,578	1,050	1.71%
0103216 0611	Postage	2,086	2,236	2,800	1,259	2,800	2,800	2,800	2,800	-	0.00%
0103216 0612	Printing & Reproduction	3,452	3,150	3,150	2,613	3,150	3,150	3,150	3,150	-	0.00%
0103216 0702	Special Services	190	90	3,000	-	3,000	3,000	3,000	3,000	-	0.00%
0103216 0731	Education	31,556	20,858	35,500	2,428	45,000	30,000	30,000	30,000	(5,500)	-15.49%
0103216 0732	Training	22,850	28,338	45,000	6,611	45,000	30,000	30,000	30,000	(15,000)	-33.33%
0103216 0751	Dues & Conferences	5,680	6,180	6,180	1,918	6,180	6,180	6,180	6,180	-	0.00%
0103217 0411	Ammunition	7,300	4,290	7,300	6,101	7,300	7,300	7,300	7,300	-	0.00%

MUNICIPAL EXPENDITURE DETAIL
032 - Police Department
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0103217 0522	Tools	875	325	875	-	875	875	875	875	-	0.00%
0103217 0533	Radio	15,500	9,908	15,500	8,994	15,500	15,500	15,500	15,500	-	0.00%
0103217 0544	Police Supplies-Guns, Etc.	40,564	40,556	50,000	43,438	50,000	50,000	50,000	50,000	-	0.00%
0103217 0545	Crossing Guards	-	-	64,620	21,675	64,620	64,620	64,620	64,620	-	0.00%
0103217 0562	Building Maint & Supplies	38,296	34,533	39,250	25,855	39,250	39,250	39,250	39,250	-	0.00%
0103217 0601	Office Supplies	14,682	10,868	15,000	5,623	15,000	15,000	15,000	15,000	-	0.00%
0103217 0620	Special Services - D.A.R.E.	8,000	5,146	10,000	3,701	10,000	10,000	10,000	10,000	-	0.00%
0103218 0623	Computer Equipment & Supplies	25,000	30,000	30,000	28,966	40,000	40,000	40,000	40,000	10,000	33.33%
0103219 0999	Capital Expenditures	142,497	196,099	256,499	12,600	139,171	139,171	139,171	139,171	(117,328)	-45.74%
0103220 0561	Building Renovations & Maint	10,908	8,467	14,000	-	14,000	14,000	14,000	14,000	-	0.00%
0103220 0603	Office Equipment Maintenance	26,523	28,117	27,300	11,192	27,300	27,300	27,300	27,300	-	0.00%
0103221 0521	Vehicle Maintenance	19,717	20,000	20,000	13,856	20,000	20,000	20,000	20,000	-	0.00%
0103221 0523	Tires & Tubes	2,849	6,500	6,500	2,909	6,500	6,500	6,500	6,500	-	0.00%
0103221 0524	Gas & Oil	105,947	100,074	100,000	42,800	100,000	90,000	90,000	90,000	(10,000)	-10.00%
0103222 0201	Electricity	47,457	36,770	42,000	21,446	42,000	42,000	42,000	42,000	-	0.00%
0103222 0202	Telephone	27,798	28,606	32,000	13,105	32,000	32,000	32,000	32,000	-	0.00%
0103222 0203	Heating Fuel	2,815	2,975	8,172	646	8,172	8,172	8,172	8,172	-	0.00%
Totals:		10,105,965	10,233,548	10,359,273	5,854,009	11,050,395	10,932,934	10,932,934	10,932,934	573,661	5.54%
Capital Expenditures		142,497	196,099	256,499	12,600	139,171	139,171	139,171	139,171	(117,328)	-45.74%
Operating Expenditures		9,963,468	10,037,449	10,102,774	5,841,409	10,911,224	10,793,763	10,793,763	10,793,763	690,989	6.84%

SALARY EXPENDITURE DETAIL
032 - Police Department
FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages - PO (0103201 0101)	3,385,526	3,640,004	3,984,320	1,847,330	4,389,817	4,401,930	4,401,930	4,401,930	417,610
Chief			130,000		130,000	134,400	134,400	134,400	
Deputy Chief			121,687		121,687	129,400	129,400	129,400	
Captain (Union)			277,111		339,575	339,575	339,575	339,575	
Lieutenant (Union)			249,505		312,502	312,502	312,502	312,502	
Detective Lieutenant (Union)			172,910		217,359	217,359	217,359	217,359	
Sergeant (Union)			459,573		570,860	570,860	570,860	570,860	
Detective Sergeant (Union)			80,539		99,656	99,656	99,656	99,656	
Patrol Officer (Union)			1,562,697		1,881,090	1,881,090	1,881,090	1,881,090	
1st Year Patrol Officer (Union)			175,832		297,141	297,141	297,141	297,141	
2nd Year Patrol Officer (Union)			72,037		77,095	77,095	77,095	77,095	
3rd Year Patrol Officer (Union)			135,544		161,589	161,589	161,589	161,589	
Detective Patrol Officer (Union)			149,247		181,263	181,263	181,263	181,263	
Salaries & Wages - PC (0103202 0112)	758,337	731,570	830,587	359,354	892,692	895,328	895,328	895,328	64,741
Network Administrator			87,883		87,883	90,519	90,519	90,519	
Payroll Administration (Union)			64,043		69,916	69,916	69,916	69,916	
Criminal Case Coordinator (Union)			66,275		72,352	72,352	72,352	72,352	
Executive Secretary (Union)			68,499		74,781	74,781	74,781	74,781	
Detective Clerk (Union)			61,351		67,606	67,606	67,606	67,606	
Mechanic (Union)			64,918		70,871	70,871	70,871	70,871	
Facility Maintenance/Groundskeeper (Union)			57,044		62,275	62,275	62,275	62,275	
Dispatcher (Union)			244,056		268,635	268,635	268,635	268,635	
Criminalist - PT			26,824		28,800	28,800	28,800	28,800	
PT Dispatcher			51,613		56,293	56,293	56,293	56,293	
Mechanic - PT			31,200		33,280	33,280	33,280	33,280	
Civilian Accred. Manager - PT			0		0	0	0	0	
Subtotal Salaries	4,143,863	4,371,574	4,814,907	2,206,684	5,282,509	5,297,258	5,297,258	5,297,258	482,351
Longevity - PO (0103201 0104)	311,304	311,684	333,441	154,040	345,960	345,960	345,960	345,960	12,519
Overtime - PO (0103203 0102)	140,819	190,483	139,532	132,346	146,509	146,509	146,509	146,509	6,977
Holiday Pay - PO (0303201 0105)	195,968	226,839	230,409	102,394	251,589	251,589	251,589	251,589	21,180
Longevity - PC (0103202 0114)	46,060	43,372	13,729	6,766	15,338	15,338	15,338	15,338	1,609
Overtime - PC (0103204 0113)	35,742	36,487	29,000	20,409	40,000	40,000	40,000	40,000	11,000
Holiday Pay - PC	0	0	0	0	0	0	0	0	0
Total Salaries	4,873,756	5,180,439	5,561,018	2,622,639	6,081,905	6,096,654	6,096,654	6,096,654	535,636
FICA Expense	468,636	506,709	472,030	267,996	513,477	466,394	466,394	466,394	-5,636

MUNICIPAL EXPENDITURE DETAIL
033 - Animal Control
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0103301 0101	Salaries & Wages	129,749	112,117	130,395	32,623	144,283	144,283	144,283	144,283	13,888	10.65%
0103301 0104	Longevity	15,256	13,095	15,647	3,676	17,314	17,314	17,314	17,314	1,667	10.65%
0103302 0102	Overtime	13,059	23,456	10,000	26,765	10,000	15,000	15,000	15,000	5,000	50.00%
0103303 0142	Medical Insurance - Active	30,382	31,142	32,797	13,965	31,956	27,588	27,588	27,588	(5,209)	-15.88%
0103304 0143	Dental Insurance - Active	1,190	1,238	1,238	632	1,364	1,364	1,364	1,364	126	10.18%
0103305 0131	FICA/Social Security Taxes	11,779	11,133	11,937	4,854	13,127	13,892	13,892	13,892	1,955	16.38%
0103306 0155	Life Insurance	433	433	433	108	433	433	433	433	-	0.00%
0103307 0146	Pension - Defined Contribution	1,991	1,659	2,015	432	2,230	2,230	2,230	2,230	215	10.65%
0103308 0148	Pension - State Pension	14,277	10,592	11,815	3,016	12,249	12,249	12,249	12,249	434	3.67%
0103309 0612	Printing & Reproduction	250	242	250	-	250	250	250	250	-	0.00%
0103310 0562	Building Maint & Supplies	2,636	8,155	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
0103310 0563	Regional Animal Shelter Lease	-	-	21,600	-	21,600	21,600	21,600	21,600	-	0.00%
0103310 0601	Office Supplies	200	140	200	-	200	200	200	200	-	0.00%
0103310 0622	Animal Supplies & Materials	3,094	2,288	2,800	927	3,000	3,000	3,000	3,000	200	7.14%
0103311 0521	Vehicle Maintenance	665	236	1,800	218	1,800	1,800	1,800	1,800	-	0.00%
0103312 0202	Telephone	-	-	-	-	-	-	-	-	-	0.00%
0103312 0203	Heating Fuel	4,527	2,525	-	-	-	-	-	-	-	0.00%
0103312 0204	Water	180	180	-	-	-	-	-	-	-	0.00%
0103312 0524	Gas & Oil	3,798	3,122	-	1,140	3,200	3,200	3,200	3,200	3,200	100.00%
Totals:		233,467	221,754	252,928	98,357	273,006	274,403	274,403	274,403	21,475	8.49%

SALARY EXPENDITURE DETAIL

033 - Animal Control

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0103301 0101)	129,749	112,117	130,395	32,623	144,283	144,283	144,283	144,283	13,888
Animal Control Warden (Union)			71,233		75,022	75,022	75,022	75,022	
Asst. Animal Control Warden (Union)			65,763		69,261	69,261	69,261	69,261	
Subtotal Salaries	129,749	112,117	130,395	32,623	144,283	144,283	144,283	144,283	13,888
Longevity (0103301 0104)	15,256	13,095	15,647	3,676	17,314	17,314	17,314	17,314	1,667
Overtime (0103302 0102)	13,059	23,456	10,000	26,765	10,000	15,000	15,000	15,000	5,000
Total Salaries	158,064	148,668	156,042	63,064	171,597	176,597	176,597	176,597	20,555
FICA Expense	11,779	11,133	11,937	4,854	13,127	13,892	13,892	13,892	1,955

MUNICIPAL EXPENDITURE DETAIL
034 - Emergency Management Agency
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0103401 0101	Salaries & Wages	71,508	72,400	86,145	41,416	88,729	88,700	88,700	88,700	2,555	2.97%
0103402 0142	Medical Insurance - Active	-	-	2,000	-	2,000	2,000	2,000	2,000	-	0.00%
0103403 0143	Dental Insurance - Active	-	-	-	-	-	-	-	-	-	0.00%
0103404 0131	FICA/Social Security Taxes	6,235	6,304	6,590	3,168	6,788	6,786	6,786	6,786	196	2.97%
0103405 0155	Life Insurance	217	217	217	54	217	217	217	217	-	0.00%
0103406 0146	Pension - Defined Contribution	827	824	861	414	887	887	887	887	26	3.02%
0103407 0148	Pension - State Pension	8,187	7,103	6,969	3,616	6,726	6,723	6,723	6,723	(246)	-3.53%
0103408 0733	Education & Training	117	1,463	1,500	599	2,000	2,000	2,000	2,000	500	33.33%
0103409 0533	MEDS/Radio	5,414	2,372	5,000	1,113	6,000	5,000	5,000	5,000	-	0.00%
0103409 0601	Office Supplies	488	2,000	2,000	528	2,000	1,500	1,500	1,500	(500)	-25.00%
0103409 0603	Office Equipment (HEARTSafe AED)	3,603	4,924	5,000	2,091	5,000	5,000	5,000	5,000	-	0.00%
	Staff Clothing & PPE (NEW)	-	-	-	-	2,500	2,500	2,500	2,500	2,500	100.00%
0103409 0620	Meds Deliverable	3,527	2,899	-	1,998	-	-	-	-	-	0.00%
0103410 0521	Vehicle Maintenance	949	656	1,300	48	1,300	5,000	5,000	5,000	3,700	284.62%
0103411 0202	Telephone	4,779	4,692	4,900	2,202	4,900	4,900	4,900	4,900	-	0.00%
Totals:		105,849	105,853	122,483	57,247	129,047	131,213	131,213	131,213	8,731	7.13%

SALARY EXPENDITURE DETAIL

034 - EMA

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0103401 0101)	71,508	72,400	86,145	41,416	88,729	88,700	88,700	88,700	2,555
EMA Director			86,145		88,729	88,700	88,700	88,700	
Subtotal Salaries	71,508	72,400	86,145	41,416	88,729	88,700	88,700	88,700	2,555
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	71,508	72,400	86,145	41,416	88,729	88,700	88,700	88,700	2,555
FICA Expense	6,235	6,304	6,590	3,168	6,788	6,786	6,786	6,786	196

MUNICIPAL EXPENDITURE DETAIL
041 - Public Works
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0104101 0101	Salaries & Wages	1,036,901	1,076,161	1,255,529	517,134	1,374,586	1,374,581	1,374,581	1,374,581	119,052	9.48%
0104101 0103	Part-Time	2,590	4,416	30,000	13,969	50,000	50,000	50,000	50,000	20,000	66.67%
0104101 0104	Longevity	39,727	39,115	48,092	11,066	36,793	36,793	36,793	36,793	(11,299)	-23.49%
0104101 0107	Annual Leave	19,316	51,995	7,000	4,348	7,000	10,000	10,000	10,000	3,000	42.86%
0104102 0102	Overtime	97,613	123,399	90,000	40,634	90,000	90,000	90,000	90,000	-	0.00%
0104103 0142	Medical Insurance - Active	360,504	360,611	340,709	178,886	365,862	320,913	320,913	320,913	(19,796)	-5.81%
0104104 0143	Dental Insurance - Active	15,237	14,706	13,452	6,674	15,496	15,496	15,496	15,496	2,044	15.19%
0104105 0131	FICA/Social Security Taxes	88,892	96,738	109,442	43,791	119,216	118,770	118,770	118,770	9,328	8.52%
0104106 0155	Life Insurance	3,682	3,556	4,115	884	4,115	4,116	4,116	4,116	1	0.02%
0104107 0146	Pension - Defined Contribution	9,686	10,340	12,505	5,073	13,732	14,614	14,614	14,614	2,109	16.87%
0104108 0148	Pension - State Pension	104,576	96,199	105,463	45,842	106,982	110,772	110,772	110,772	5,309	5.03%
0104109 0402	Clothing Rental	6,641	6,330	12,000	4,333	12,000	12,000	12,000	12,000	-	0.00%
0104109 0702	Special Services/Engineering/Signs/PS Trees	93,779	59,160	63,000	32,067	283,000	283,000	283,000	283,000	220,000	349.21%
0104109 0751	Dues & Conferences	1,863	166	2,000	285	2,000	2,000	2,000	2,000	-	0.00%
0104110 0405	Safety Equip. & PPE	2,345	4,874	5,000	3,221	5,000	5,000	5,000	5,000	-	0.00%
0104110 0520	Small Tools & Supplies	27,579	31,248	30,000	9,171	30,000	30,000	30,000	30,000	-	0.00%
0104110 0562	Building Maint & Supplies	36,580	35,054	35,000	16,580	35,000	35,000	35,000	35,000	-	0.00%
0104110 0581	Road Maintenance Materials /Snow Removal	21,078	166,405	180,000	113,012	200,000	200,000	200,000	200,000	20,000	11.11%
0104110 0601	Office Supplies	3,869	2,725	4,000	1,725	4,000	4,000	4,000	4,000	-	0.00%
0104111 0999	Capital Expenditures	303,250	229,750	442,941	394,793	442,191	344,691	234,691	234,691	(208,250)	-47.02%
0104112 0603	Office Equipment Maintenance	6,205	5,443	4,500	938	4,500	4,500	4,500	4,500	-	0.00%
0104113 0521	Vehicle Maintenance	160,832	163,880	160,000	62,103	160,000	160,000	160,000	160,000	-	0.00%
0104113 0523	Tires & Tubes	20,891	10,775	20,000	6,983	20,000	20,000	20,000	20,000	-	0.00%
0104113 0524	Fuel, Oil & Grease	74,987	81,668	75,000	34,652	75,000	75,000	75,000	75,000	-	0.00%
0104114 0201	Electricity	22,240	18,896	21,000	7,497	21,000	21,000	21,000	21,000	-	0.00%
0104114 0202	Telephone	6,325	6,452	6,000	3,476	6,500	6,500	6,500	6,500	500	8.33%
0104114 0203	Heating Fuel	18,594	18,910	18,000	3,501	18,000	18,000	18,000	18,000	-	0.00%
	Camp Shepard (NEW)	-	-	-	-	10,000	10,000	10,000	10,000	10,000	100.00%
0104114 0204	Water	1,879	937	2,000	166	2,000	2,000	2,000	2,000	-	0.00%
Totals:		2,587,661	2,719,910	3,096,747	1,562,803	3,513,973	3,378,746	3,268,746	3,268,746	171,998	5.55%
Capital Expenditures		303,250	229,750	442,941	394,793	442,191	344,691	234,691	234,691	(208,250)	-47.02%
Operating Expenditures		2,284,411	2,490,160	2,653,806	1,168,010	3,071,782	3,034,055	3,034,055	3,034,055	380,249	14.33%

SALARY EXPENDITURE DETAIL

041 - Public Works

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0104101 0101)	1,036,901	1,076,161	1,255,529	517,134	1,374,586	1,374,581	1,374,581	1,374,581	119,052
Public Works Director			124,000		127,720	127,725	127,725	127,725	
Highway Facilities Manager			92,000		94,760	94,750	94,750	94,750	
Recycle Coordinator			63,419		65,322	65,322	65,322	65,322	
Administrative Assistant (PWD) (Union)			58,195		63,453	63,453	63,453	63,453	
Laborer/Driver (Union)			481,083		525,198	525,198	525,198	525,198	
Crew Leader (Union)			60,135		73,474	73,474	73,474	73,474	
Senior Mechanic/Shop Foreman (Union)			67,308		73,477	73,477	73,477	73,477	
General Mechanic/Welder/Painter (Union)			65,670		71,692	71,692	71,692	71,692	
Driver/Equipment Operator (Union)			184,910		201,867	201,867	201,867	201,867	
Foreman/Safety Compliance Officer (Union)			67,303		77,623	77,623	77,623	77,623	
Part Time (0104101 0103)	2,590	4,416	30,000	13,969	50,000	50,000	50,000	50,000	20,000
Subtotal Salaries	1,039,491	1,080,577	1,285,529	531,103	1,424,586	1,424,581	1,424,581	1,424,581	139,052
Longevity (0104101 0104)	39,727	39,115	48,092	11,066	36,793	36,793	36,793	36,793	-11,299
Overtime (0104102 0102)	97,613	123,399	90,000	40,634	90,000	90,000	90,000	90,000	0
Total Salaries	1,176,831	1,243,091	1,423,621	582,803	1,551,379	1,551,374	1,551,374	1,551,374	127,753
FICA Expense	88,892	96,738	109,442	43,791	119,216	118,770	118,770	118,770	9,328

MUNICIPAL EXPENDITURE DETAIL
042 - Public Works
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0104201 0584	Highway Resurfacing	-	693,327	903,302	(388,855)	1,850,000	900,000	1,100,000	1,100,000	196,698	21.78%
0104202 0582	Highway Drainage	32,875	35,346	100,000	13,218	50,000	50,000	50,000	50,000	(50,000)	-50.00%
0104201 0585	Sidewalk Improvement	-	-	25,000	-	25,000	25,000	25,000	25,000	-	0.00%
Totals:		32,875	728,673	1,028,302	(375,637)	1,925,000	975,000	1,175,000	1,175,000	146,698	14.27%

MUNICIPAL EXPENDITURE DETAIL

043 - Public Works

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0104301 0589	Hydrant Services	317,751	322,878	340,000	295,724	363,136	363,136	363,136	363,136	23,136	6.80%
0104302 0590	Street Lights	114,757	35,507	200,000	53,670	200,000	150,000	150,000	150,000	(50,000)	-25.00%
Totals:		432,508	358,385	540,000	349,394	563,136	513,136	513,136	513,136	(26,864)	-4.97%

MUNICIPAL EXPENDITURE DETAIL

044 - Public Works

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0104401 0593	Refuse & Recycling	1,264,419	1,335,407	1,382,881	582,396	1,415,725	1,415,725	1,415,725	1,415,725	32,844	2.38%
0104402 0592	Sanitary Landfill	314,226	352,632	378,000	155,061	438,000	438,000	438,000	438,000	60,000	15.87%
Totals:		1,578,645	1,688,040	1,760,881	737,457	1,853,725	1,853,725	1,853,725	1,853,725	92,844	5.27%

MUNICIPAL EXPENDITURE DETAIL
045 - Parks Division of DPW
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0104501 0101	Salaries & Wages	327,217	311,288	277,974	175,000	344,836	344,836	344,836	344,836	66,862	24.05%
0104501 0103	Part Time	158,244	202,643	94,593	125,708	93,600	93,600	93,600	93,600	(993)	-1.05%
0104501 0104	Longevity	3,944	4,549	4,660	2,276	6,990	6,990	6,990	6,990	2,330	49.99%
0104501 0107	Annual Leave	5,520	5,758	6,000	-	6,000	6,000	6,000	6,000	-	0.00%
0104502 0102	Overtime	6,291	10,750	10,000	7,613	12,000	12,000	12,000	12,000	2,000	20.00%
0104503 0142	Medical Insurance - Active	58,851	60,231	76,788	27,910	65,911	57,177	57,177	57,177	(19,611)	-25.54%
0104504 0143	Dental Insurance - Active	4,645	3,883	2,958	1,546	2,728	2,728	2,728	2,728	(230)	-7.78%
0104505 0131	FICA/Social Security Taxes	36,864	40,322	30,082	23,323	35,452	34,993	34,993	34,993	4,911	16.33%
0104506 0155	Life Insurance	1,083	1,083	1,083	271	1,083	1,083	1,083	1,083	-	0.00%
0104507 0146	Pension - Defined Contribution	3,511	3,633	2,826	1,768	3,518	3,518	3,518	3,518	692	24.49%
0104508 0401	Clothing Allowance	3,522	2,921	4,000	1,856	4,000	4,000	4,000	4,000	-	0.00%
0104509 0148	Pension - State Pension	34,607	31,316	22,865	15,433	26,668	26,668	26,668	26,668	3,803	16.63%
0104510 0691	Field Maintenance	7,079	7,985	8,000	13,163	18,000	15,000	15,000	15,000	7,000	87.50%
0104510 0702	Special Services	17,374	20,957	9,000	22,135	12,000	12,000	12,000	12,000	3,000	33.33%
0104510 0751	Dues & Conferences	292	-	-	243	1,000	1,000	1,000	1,000	1,000	100.00%
0104511 0405	Safety Equip. & PPE	616	570	1,500	50	1,500	1,500	1,500	1,500	-	0.00%
0104511 0520	Small Tools & Supplies	610	918	2,000	1,156	2,500	2,500	2,500	2,500	500	25.00%
0104511 0562	Building Maint & Supplies	10,019	8,250	10,500	4,566	10,500	10,500	10,500	10,500	-	0.00%
0104511 0690	Mulch	8,580	7,401	11,000	5,295	15,000	15,000	15,000	15,000	4,000	36.36%
0104511 0692	Fertilizer, seed and paint	31,095	21,436	35,351	28,405	120,000	100,000	100,000	100,000	64,649	182.88%
0104512 0999	Capital Expenditures	-	134,422	-	-	156,000	435,000	85,000	85,000	85,000	100.00%
0104513 0603	Equipment Maintenance	7,108	4,159	6,290	-	6,500	6,500	6,500	6,500	210	3.34%
0104514 0521	Vehicle & Equip. Maintenance	17,650	15,997	17,500	7,925	15,000	15,000	15,000	15,000	(2,500)	-14.29%
0104514 0523	Tires & Tubes	2,067	347	1,100	359	1,600	1,600	1,600	1,600	500	45.45%
0104514 0524	Fuel, Oil & Grease	22,192	19,047	20,000	8,244	22,000	22,000	22,000	22,000	2,000	10.00%
0104515 0201	Electricity	42,953	37,595	38,000	24,496	40,000	40,000	40,000	40,000	2,000	5.26%
0104515 0202	Telephone	1,754	1,836	1,860	963	2,400	2,400	2,400	2,400	540	29.03%
0104515 0203	Heating Fuel	6,025	3,339	6,000	755	6,000	6,000	6,000	6,000	-	0.00%
0104515 0204	Water	2,592	9,868	10,500	7,278	11,000	11,000	11,000	11,000	500	4.76%
Totals:		822,306	972,503	712,429	507,737	1,043,786	1,290,593	940,593	940,593	228,163	32.03%
Capital Expenditures		-	134,422	-	-	156,000	435,000	85,000	85,000	85,000	100.00%
Operating Expenditures		822,306	838,082	712,429	507,737	887,786	855,593	855,593	855,593	143,164	20.10%

SALARY EXPENDITURE DETAIL

045 - Parks Division of DPW

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0104501 0101)	327,217	311,288	277,974	175,000	344,836	344,836	344,836	344,836	66,862
Foreman/Safety Compliance Officer (Union)			74,702		78,676	78,676	78,676	78,676	
Driver/Laborer (Union)			219,600		266,160	266,160	266,160	266,160	
Part Time (0104801 0103)	158,244	202,643	94,593	125,708	93,600	93,600	93,600	93,600	-993
PT Grounds			68,073		65,520	65,520	65,520	65,520	
PT Grounds (Schools)			26,520		28,080	28,080	28,080	28,080	
Subtotal Salaries	485,461	513,931	372,567	300,708	438,436	438,436	438,436	438,436	65,869
Longevity (0104501 0104)	3,944	4,549	4,660	2,276	6,990	6,990	6,990	6,990	2,330
Overtime (0104502 0102)	6,291	10,750	10,000	7,613	12,000	12,000	12,000	12,000	2,000
Total Salaries	495,696	529,230	387,227	310,597	457,426	457,426	457,426	457,426	70,199
FICA Expense	36,864	40,322	30,082	23,323	35,452	34,993	34,993	34,993	4,911

MUNICIPAL EXPENDITURE DETAIL
048 - Recreation Department
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0104801 0101	Salaries & Wages	327,217	311,288	90,267	175,000	90,267	91,150	91,150	91,150	883	0.98%
0104801 0103	Part Time	158,244	202,643	118,040	125,708	130,000	122,280	122,280	122,280	4,240	3.59%
0104801 0104	Longevity	3,944	4,549	-	2,276	-	-	-	-	-	0.00%
0104801 0107	Annual Leave	5,520	5,758	-	-	-	-	-	-	-	0.00%
0104803 0142	Medical Insurance - Active	58,851	60,231	22,614	27,910	22,898	20,330	20,330	20,330	(2,284)	-10.10%
0104804 0143	Dental Insurance - Active	4,645	3,883	982	1,546	964	964	964	964	(18)	-1.83%
0104805 0131	FICA/Social Security Taxes	36,864	40,322	15,935	23,323	16,850	16,327	16,327	16,327	392	2.46%
0104806 0155	Life Insurance	1,083	1,083	217	271	217	217	217	217	-	0.00%
0104807 0146	Pension - Defined Contribution	3,511	3,633	903	1,768	903	912	912	912	9	1.00%
0104809 0148	Pension - State Pension	34,607	31,316	7,303	15,433	6,842	6,909	6,909	6,909	(394)	-5.40%
0104810 0680	Summer Recreation Camp	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
0104810 0702	Special Services	17,374	20,957	9,000	22,135	12,000	12,000	12,000	12,000	3,000	33.33%
0104810 0751	Dues & Conferences	292	-	-	243	500	500	500	500	500	0.00%
0104811 0543	Recreation Supplies & Equipment	15,575	17,824	17,716	12,059	18,000	18,000	18,000	18,000	284	1.60%
0104811 0601	Office Supplies	518	1,199	1,000	48	1,000	1,000	1,000	1,000	-	0.00%
0104814 0521	Vehicle & Equip. Maintenance	17,650	15,997	2,500	7,925	2,500	2,500	2,500	2,500	-	0.00%
0104814 0523	Tires & Tubes	2,067	347	500	359	500	500	500	500	-	0.00%
0104814 0524	Fuel, Oil & Grease	22,192	19,047	2,000	8,244	2,000	2,000	2,000	2,000	-	0.00%
0104815 0202	Telephone	1,754	1,836	540	963	540	540	540	540	-	0.00%
Totals:		736,908	766,914	314,516	450,211	330,981	321,129	321,129	321,129	6,612	2.10%

SALARY EXPENDITURE DETAIL
048 - Recreation Department
FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0104801 0101)	327,217	311,288	90,267	175,000	90,267	91,150	91,150	91,150	883
Recreation Director			88,548		90,267	91,150	91,150	91,150	
Part Time (0104801 0103)	158,244	202,643	118,040	125,708	130,000	122,280	122,280	122,280	4,240
Recreation Program Coordinator			32,500		43,600	35,880	35,880	35,880	
Georgiaville Pond			49,896		49,896	49,896	49,896	49,896	
Slacks Beach			21,504		21,504	21,504	21,504	21,504	
Tennis Program			14,140		15,000	15,000	15,000	15,000	
Subtotal Salaries	485,461	513,931	208,307	300,708	220,267	213,430	213,430	213,430	5,123
Longevity (0104801 0104)	3,944	4,549	0	2,276	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	489,405	518,480	208,307	302,984	220,267	213,430	213,430	213,430	5,123
FICA Expense	36,864	40,322	15,935	23,323	16,850	16,327	16,327	16,327	392

MUNICIPAL EXPENDITURE DETAIL

049 - Land Trust

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0104901 0103	Part Time	1,800	1,800	1,875	750	1,875	1,875	1,875	1,875	-	0.00%
0104901 0612	Printing And Reproduction	119	515	500	50	500	500	500	500	-	0.00%
0104901 0751	Dues & Conferences	-	375	525	215	525	525	525	525	-	0.00%
0104902 0890	Property Management	3,127	1,265	7,900	484	7,900	5,000	7,900	7,900	-	0.00%
0104903 0601	Office Supplies	141	-	100	-	100	100	100	100	-	0.00%
0104904 0801	Contingency	108	78	300	-	300	300	300	300	-	0.00%
Totals:		5,296	4,034	11,200	1,499	11,200	8,300	11,200	11,200	-	0.00%

MUNICIPAL EXPENDITURE DETAIL
051 - Planning Board
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
1-01-051-0103	Part-Time	1,000	1,350	3,000	552	7,500	7,500	7,500	7,500	4,500	150.00%
1-01-051-0501	Official Travel	-	-	-	-	-	-	-	-	-	0.00%
1-01-051-0601	Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
1-01-051-0701	Consultant Services	-	-	-	-	-	-	-	-	-	0.00%
1-01-051-0732	Training	-	-	-	-	500	500	500	500	500	100.00%
Totals:		1,000	1,350	3,000	552	8,000	8,000	8,000	8,000	5,000	166.67%

MUNICIPAL EXPENDITURE DETAIL
052 - Zoning Board of Review
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0105201 0101	Salaries & Wages	3,459	2,475	5,000	1,125	5,000	5,000	5,000	5,000	-	0.00%
0105202 0501	Official Travel	-	-	500	-	-	-	-	-	(500)	-100.00%
0105202 0711	Advertising	1,072	735	3,000	310	2,500	2,500	2,500	2,500	(500)	-16.67%
Totals:		4,531	3,210	8,500	1,435	7,500	7,500	7,500	7,500	(1,000)	-11.76%

MUNICIPAL EXPENDITURE DETAIL
053 - Board of Canvassers
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0105301 0101	Salaries & Wages	1,900	1,650	2,150	475	2,150	2,400	2,400	2,400	250	11.63%
0105301 0103	Part-Time	-	-	300	-	300	300	300	300	-	0.00%
0105301 0131	FICA/Social Security Taxes	-	184	226	36	226	207	207	207	(19)	-8.41%
0105301 0773	Town Meetings & Elections	46,762	40,642	46,000	61,469	10,000	10,000	10,000	10,000	(36,000)	-78.26%
0105302 0102	Overtime	-	-	500	-	500	-	-	-	(500)	-100.00%
0105304 0612	Printing & Reproduction	-	-	500	-	500	250	250	250	(250)	-50.00%
0105305 0601	Office Supplies	1,415	1,193	1,000	803	1,000	1,000	1,000	1,000	-	0.00%
Totals:		50,077	43,669	50,676	62,783	14,676	14,157	14,157	14,157	(36,519)	-72.06%

MUNICIPAL EXPENDITURE DETAIL
054 - Conservation Commission
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0105401 0103	Part-Time	1,800	300	1,800	150	1,800	1,800	1,800	1,800	-	0.00%
0105401 0920	OSCAR Program	16,080	17,350	15,730	13,105	15,730	15,730	15,730	15,730	-	0.00%
0105402 0587	Park Maintenance	48	448	1,700	-	1,700	1,700	1,700	1,700	-	0.00%
0105402 0701	Consultant Services	926	1,306	1,000	-	1,000	1,000	1,000	1,000	-	0.00%
0105402 0751	Dues & Conferences	-	167	250	-	250	250	250	250	-	0.00%
0105403 0561	Building Renovations & Maint	3,589	202	1,700	34	1,700	1,700	1,700	1,700	-	0.00%
0105403 0921	Beautification Program	159	985	2,000	-	2,000	2,000	2,000	2,000	-	0.00%
0105404 0521	Vehicle Maintenance	665	604	700	359	700	700	700	700	-	0.00%
0105405 0201	Electricity	637	365	450	155	450	450	450	450	-	0.00%
0105405 0203	Heating Fuel	838	726	1,700	62	1,700	1,200	1,200	1,200	(500)	-29.41%
0105405 0206	Internet	-	270	700	-	700	500	500	500	(200)	-28.57%
Totals:		24,743	22,725	27,730	13,865	27,730	27,030	27,030	27,030	(700)	-2.52%

MUNICIPAL EXPENDITURE DETAIL
055 - Economic Development Commission
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0105501 0103	Part-Time	2,250	2,100	2,400	900	2,400	2,400	2,400	2,400	-	0.00%
0105503 0601	Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
0105502 0701	Consultant Services	-	-	-	-	3,000	-	-	-	-	100.00%
Totals:		2,250	2,100	2,400	900	5,400	2,400	2,400	2,400	-	0.00%

MUNICIPAL EXPENDITURE DETAIL
057 - Soil Erosion & Sediment Control
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2022-2023 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change
0105701 0900	Operating Expenses	300	300	875	300	875	800	800	800	(75) -8.57%
Totals:		300	300	875	300	875	800	800	800	(75) -8.57%

MUNICIPAL EXPENDITURE DETAIL
059 - Board of Affordable Housing
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0105901 0120	Operating Expenses	-	-	-	-	2,000	-	-	-	-	100.00%
Totals:		-	-	-	-	2,000	-	-	-	-	100.00%

MUNICIPAL EXPENDITURE DETAIL
060 - Board of Assessment Review
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2023-2024 Appropriation	FY 2023-2024 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change
0106001 0110	Board of Assessment Review	300	150	300	150	300	300	300	300	- 0.00%
Totals:		300	150	300	150	300	300	300	300	- 0.00%

MUNICIPAL EXPENDITURE DETAIL
061 - Other Boards and Commissions
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0106101 0900	Smithfield Historic Preservation Commission	-	800	1,500	1,000	1,800	1,800	1,800	1,800	300	20.00%
0106101 0903	Budget and Financial Review Board	-	1,150	1,500	600	1,200	1,200	1,200	1,200	(300)	-20.00%
0106101 0904	Asset Management Commission	-	-	1,500	-	1,000	-	-	-	(1,500)	-100.00%
0106101 0905	Smithfield Youth Council	-	23	1,500	-	1,000	500	500	500	(1,000)	-66.67%
0106101 0906	Smithfield Capital Committee	-	-	-	-	250	250	250	250	250	100.00%
Totals:		-	1,973	6,000	1,600	5,250	3,750	3,750	3,750	(2,250)	-37.50%

MUNICIPAL EXPENDITURE DETAIL

070 - School Department

FISCAL YEAR 2025-2026

School Department		FY 2022-2023 Actual	FY 2023-2024 Actual	Revised to Town Adjusted FY 2024-2025 Budget	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change
General Education									
Instructional Teachers	111	11,582,884	11,770,891	12,175,094	12,391,166	12,391,166	12,391,166	12,391,166	216,072 1.77%
Substitute Teachers	112	360,231	366,793	359,800	346,023	346,023	346,023	346,023	(13,777) -3.83%
Instructional Paraprofessionals	113	345,567	285,290	353,304	316,204	316,204	316,204	316,204	(37,100) -10.50%
Pupil-Use Technology	121	507,916	247,172	484,642	562,571	562,571	562,571	562,571	77,929 16.08%
Instruction Materials	122	246,259	385,463	293,612	351,678	351,678	351,678	351,678	58,066 19.78%
Guidance	211	683,261	720,258	739,582	763,491	763,491	763,491	763,491	23,909 3.23%
Library & Media	212	305,680	395,506	415,632	433,585	433,585	433,585	433,585	17,953 4.32%
Student Services Instr. Related	214	76,748	103,455	96,261	104,760	104,760	104,760	104,760	8,499 8.83%
Student Health & Services	216	450,722	461,223	484,614	483,401	483,401	483,401	483,401	(1,213) -0.25%
Curriculum Development	221	117,611	120,709	80,713	115,084	115,084	115,084	115,084	34,371 42.58%
In-Service Staff Development & Support	222	213,569	224,646	106,602	273,249	273,249	273,249	273,249	166,647 156.33%
Program Management	231	181,634	187,801	191,559	194,418	194,418	194,418	194,418	2,859 1.49%
Academic Student Assessment	241	1,714	27,968	33,485	35,558	35,558	35,558	35,558	2,073 6.19%
Transportation	311	1,616,023	1,915,869	2,043,300	1,932,162	1,932,162	1,932,162	1,932,162	(111,138) -5.44%
Food Service	312	-	-	-	-	-	-	-	- 0.00%
Safety	313	82,853	76,647	91,883	84,155	84,155	84,155	84,155	(7,728) -8.41%
Building Upkeep & Maintenance	321	2,964,222	2,794,814	3,057,411	3,190,965	3,190,965	3,190,965	3,190,965	133,554 4.37%
Data Processing	331	226,151	331,978	421,797	387,972	387,972	387,972	387,972	(33,825) -8.02%
Business Operations	332	390,391	389,029	423,315	430,732	430,732	430,732	430,732	7,417 1.75%
School Construction	422	-	-	-	-	-	-	-	- 0.00%
Public, Parochial, Private & Charter School	431	351,276	397,187	408,910	367,403	367,403	367,403	367,403	(41,507) -10.15%
Retiree Benefits and Other	432	72,139	83,831	127,465	57,480	57,480	57,480	57,480	(69,985) -54.91%
Principals and Assistant Principals	511	966,881	1,073,373	1,072,979	1,081,439	1,081,439	1,081,439	1,081,439	8,460 0.79%
School Office	512	318,720	336,171	327,665	358,504	358,504	358,504	358,504	30,839 9.41%
Deputies, Senior Admin, Researchers & Program Evaluators	521	7,997	155	2,695	2,800	2,800	2,800	2,800	105 3.90%
Superintendent and School Board	531	345,899	319,676	350,214	354,350	354,350	354,350	354,350	4,136 1.18%
Legal	532	73,982	101,677	80,000	77,000	77,000	77,000	77,000	(3,000) -3.75%
TOTAL GENERAL EDUCATION		22,490,330	23,117,582	24,222,534	24,696,150	24,696,150	24,696,150	24,696,150	473,616 1.96%
Special Education									
Instructional Teachers	111	2,979,454	3,134,727	3,370,931	3,467,330	3,467,330	3,467,330	3,467,330	96,399 2.86%
Substitute Teachers	112	27,190	33,408	-	-	-	-	-	- 0.00%
Instructional Paraprofessionals	113	1,270,992	1,357,573	1,496,127	1,563,711	1,563,711	1,563,711	1,563,711	67,584 4.52%
Pupil-Use Technology	121	8,014	31,891	33,006	35,309	35,309	35,309	35,309	2,303 6.98%
Instructional Materials	122	36,216	52,348	52,847	53,279	53,279	53,279	53,279	432 0.82%
Student Services Instr. Related	214	5,506	31,877	24,703	26,176	26,176	26,176	26,176	1,473 5.96%
Academic Interventions	215	-	-	-	-	-	-	-	- 0.00%
Student Health and Services	216	22,628	51,964	127,223	164,170	164,170	164,170	164,170	36,947 29.04%
Curriculum Development	221	6,000	6,000	17,047	17,900	17,900	17,900	17,900	853 5.00%
In-Service, Staff Development and Support	222	203,674	225,954	195,649	221,804	221,804	221,804	221,804	26,155 13.37%
Program Management	231	443,205	612,034	687,320	774,840	774,840	774,840	774,840	87,520 12.73%
Therapists, Psychologists, Evaluators, Personal Attendants & Social Workers	232	1,711,415	1,857,185	1,868,556	1,966,876	1,966,876	1,966,876	1,966,876	98,320 5.26%
Academic Student Assessment	241	15,527	18,182	19,578	2,833	2,833	2,833	2,833	(16,745) -85.53%
Transportation	311	262,993	331,565	316,182	608,335	608,335	608,335	608,335	292,153 92.40%
Safety	313	-	-	-	-	-	-	-	- 0.00%
Building Upkeep & Maintenance	321	-	-	-	-	-	-	-	- 0.00%
Public, Parochial, Private and Charter School	431	1,088,443	1,158,923	1,204,470	1,277,011	1,277,011	1,277,011	1,277,011	72,541 6.02%
TOTAL SPECIAL EDUCATION		8,081,257	8,903,631	9,413,639	10,179,574	10,179,574	10,179,574	10,179,574	765,935 8.14%

MUNICIPAL EXPENDITURE DETAIL
070 - School Department
FISCAL YEAR 2025-2026

Vocational & Technical Education Programs											
Instructional Teachers	111	421,349	439,361	461,212	481,877	481,877	481,877	481,877	20,665	4.48%	
Pupil-Use Technology	121	-	-	-	-	-	-	-	-	0.00%	
Instructional Materials	122	-	1,483	2,561	5,671	5,671	5,671	5,671	3,110	121.44%	
Guidance	211	811	-	-	-	-	-	-	-	0.00%	
In-Service, Staff Development and Support	222	4,150	4,200	-	5,600	5,600	5,600	5,600	5,600	0.00%	
Program Management	231	-	-	-	-	-	-	-	-	0.00%	
Public, Parochial, Private and Charter Schools	431	670,968	676,765	741,433	830,169	830,169	830,169	830,169	88,736	11.97%	
TOTAL VOCATIONAL & TECHNICAL EDUCATION PROGRAMS		1,097,278	1,121,809	1,205,206	1,323,317	1,323,317	1,323,317	1,323,317	118,111	9.80%	
Bi-Lingual/ESL Education											
Instructional Teachers	111	91,118	92,898	95,772	155,571	155,571	155,571	155,571	59,799	62.44%	
Instructional Materials	122	-	-	-	-	-	-	-	-	0.00%	
Pupil-Use Technology	121	-	-	1,800	2,000	2,000	2,000	2,000	200	11.11%	
Student Services Instr. Related	214	-	160	-	-	-	-	-	-	0.00%	
In-Service, Staff Development and Support	222	750	750	-	2,000	2,000	2,000	2,000	2,000	0.00%	
Therapists, Psychologists, Evaluators, Personal Attendants & Social Workers	232	140	-	1,000	1,000	1,000	1,000	1,000	-	0.00%	
TOTAL BI-LINGUAL/ESL EDUCATION		92,008	93,808	98,572	160,571	160,571	160,571	160,571	61,999	62.90%	
Public, Parochial, Private and Charter School	431	36,936	12,713	95,159	142,856	142,856	142,856	142,856	47,697	50.12%	
TOTAL NON-PUBLIC SCHOOL PROGRAMS		36,936	12,713	95,159	142,856	142,856	142,856	142,856	47,697	50.12%	
Summer School Program		60,992	26,240	20,628	21,250	21,250	21,250	21,250	622	3.02%	
TOTAL SUMMER SCHOOL PROGRAM		60,992	26,240	20,628	21,250	21,250	21,250	21,250	622	3.02%	
After School Program		6,330	-	5,050	2,958	2,958	2,958	2,958	(2,092)	-41.43%	
TOTAL AFTER SCHOOL PROGRAM		6,330	-	5,050	2,958	2,958	2,958	2,958	(2,092)	-41.43%	
Co-Curricular & Athletics		473,769	533,395	540,625	614,538	614,538	614,538	614,538	73,913	13.67%	
TOTAL CO-CURRICULAR & ATHLETICS		473,769	533,395	540,625	614,538	614,538	614,538	614,538	73,913	13.67%	
Benefits											
Life Insurance	52102	84,699	80,099	84,384	73,508	73,508	73,508	73,508	(10,876)	-12.89%	
Vision Benefits	52104	27,094	23,732	-	-	-	-	-	-	0.00%	
HRA Insurance	52106	6,824	4,397	9,000	4,500	4,500	4,500	4,500	(4,500)	-50.00%	
Admin. Supplemental Benefit Plan	52401	30,690	30,078	39,000	43,500	43,500	43,500	43,500	4,500	11.54%	
Medical Buy Back Payments	52109	134,315	129,908	131,055	129,429	129,429	129,429	129,429	(1,626)	-1.24%	
Maint./Custodial Legal Dues	52111	5,061	5,322	5,824	5,824	5,824	5,824	5,824	-	0.00%	
Health Insurance Premium	52121	3,469,959	3,573,652	3,896,346	4,084,308	4,084,308	4,084,308	4,084,308	187,962	4.82%	
Retiree Insurance Premiums	52122/125	200,141	256,994	238,502	233,000	233,000	233,000	233,000	(5,502)	-2.31%	
Dental Buy Back Payments	52123	2,650	2,718	1,000	2,000	2,000	2,000	2,000	1,000	100.00%	
Dental Insurance Premium	52124	193,141	182,331	208,747	232,145	232,145	232,145	232,145	23,398	11.21%	
Teachers Retirement - Defined Benefit	52203	2,893,098	2,977,263	3,182,934	3,205,486	3,205,486	3,205,486	3,205,486	22,552	0.71%	
Survivor's Benefits	52207	26,589	26,893	27,537	28,066	28,066	28,066	28,066	529	1.92%	
Municipal Retirement - Defined Benefit	52208	410,594	363,305	400,272	364,026	364,026	364,026	364,026	(36,246)	-9.06%	
Teachers Retirement - Defined Contribution	52213	482,421	496,803	529,232	552,600	552,600	552,600	552,600	23,368	4.42%	
Municipal Retirement - Defined Contribution	52218	40,757	41,421	46,396	47,624	47,624	47,624	47,624	1,228	2.65%	
FICA	52301	285,618	284,341	337,379	337,577	337,577	337,577	337,577	198	0.06%	
Medicare	52302	340,634	349,329	379,437	393,336	393,336	393,336	393,336	13,899	3.66%	
Unemployment Compensation	52501	8,921	19,240	20,000	15,000	15,000	15,000	15,000	(5,000)	-25.00%	
Workers Compensation	52710	79,345	91,603	85,775	87,500	87,500	87,500	87,500	1,725	2.01%	
Tuition Reimbursement		-	-	-	-	-	-	-	-	0.00%	
Employee Assistance Program	52902	-	4,634	5,270	3,170	3,170	3,170	3,170	(2,100)	-39.85%	
TOTAL BENEFITS		8,722,551	8,944,063	9,628,090	9,842,599	9,842,599	9,842,599	9,842,599	214,509	2.23%	
English Learners Categorical State Funded											
Instructional Materials		-	-	-	-	-	-	-	-	0.00%	
TOTAL ENGLISH LEARNERS CATEGORICAL STATE FUNDED		-	-	-	-	-	-	-	-	0.00%	

MUNICIPAL EXPENDITURE DETAIL
070 - School Department
FISCAL YEAR 2025-2026

Capital Fund											
Instructional Materials										-	0.00%
Capital Projects		-	98,615							-	0.00%
TOTAL CAPITAL FUND		-	98,615	-	-	-	-	-	-	-	0.00%
Capital Technology Fund											
School Office										-	0.00%
Superintendent and School Board										-	0.00%
Pupil-Use Technology										-	0.00%
TOTAL CAPITAL TECHNOLOGY FUND		-	-	-	-	-	-	-	-	-	0.00%
Appropriation From Fund Balance											
Appropriation From Fund Balance			-							-	0.00%
TOTAL APPROPRIATION FROM FUND BALANCE		-	-	-	-	-	-	-	-	-	0.00%
Audit/Budget Appropriation											
Audit/Budget Appropriation		41,507	599,790			(559,065)	(559,065)	(834,065)		(834,065)	0.00%
TOTAL AUDIT/BUDGET APPROPRIATION		41,507	599,790	-	-	(559,065)	(559,065)	(834,065)		(834,065)	0.00%
											0.00%
TOTAL SCHOOL DEPARTMENT		41,102,958	43,451,646	45,229,503	46,983,813	46,424,748	46,424,748	46,149,748		920,245	2.03%
<i>Anticipated Revenues: State Aid</i>		(7,317,401)	(8,854,881)	(10,055,610)	(10,674,502)	(10,674,502)	(10,674,502)	(10,877,419)		(821,809)	8.17%
<i>Anticipated Revenues: Local</i>		(628,535)	(725,155)	(895,824)	(922,177)	(922,177)	(922,177)	(922,177)		(26,353)	2.94%
TOWN APPROPRIATION:		33,157,022	33,871,610	34,278,069	35,387,134	34,828,069	34,828,069	34,553,069		275,000	0.80%

MUNICIPAL EXPENDITURE DETAIL
071 - Greenville Public Library
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
1-01-071-0101	Salaries & Wages	530,641	572,580	633,082	280,000	639,544	639,544	639,544	639,544	6,462	1.02%
1-01-071-0108	Sunday Hours	19,000	-	-	-	-	-	-	-	-	0.00%
1-01-071-0131	Social Security (FICA)	38,030	41,790	47,000	20,317	47,000	47,000	47,000	47,000	-	0.00%
1-01-071-0132	Unemployment	-	-	2,000	-	2,000	2,000	2,000	2,000	-	0.00%
1-01-071-0133	Blue Cross/Blue Shield	117,683	120,085	161,000	63,500	170,347	170,347	170,347	170,347	9,347	5.81%
1-01-071-0136	Retirement	23,093	22,905	26,000	9,650	26,000	26,000	26,000	26,000	-	0.00%
1-01-071-0201	Electricity	18,042	23,690	29,000	11,088	29,000	29,000	29,000	29,000	-	0.00%
1-01-071-0202	Telephone	4,794	4,743	4,500	2,465	4,500	4,500	4,500	4,500	-	0.00%
1-01-071-0203	Heating Fuel	14,421	12,452	25,000	3,000	25,000	25,000	25,000	25,000	-	0.00%
1-01-071-0204	Water	2,711	3,735	6,000	3,375	6,000	6,000	6,000	6,000	-	0.00%
1-01-071-0207	Sewer	375	420	600	450	600	600	600	600	-	0.00%
1-01-071-0501	Official Travel	-	-	-	-	-	-	-	-	-	0.00%
1-01-071-0562	Bldg. Maint. & Supplies	74,959	87,961	72,000	38,990	72,000	72,000	72,000	72,000	-	0.00%
1-01-071-0563	Mortgage Interest	22,098	22,098	22,098	6,049	22,098	22,098	22,098	22,098	-	0.00%
1-01-071-0601	Office Supplies	9,438	7,269	10,500	3,356	10,500	10,500	10,500	10,500	-	0.00%
1-01-071-0602	Office Equipment	385	-	400	-	-	-	-	-	(400)	-100.00%
1-01-071-0603	Office Equipment Maint.	-	-	-	-	-	-	-	-	-	0.00%
1-01-071-0612	Printing & Reproduction	8,656	11,938	11,000	3,675	11,000	11,000	11,000	11,000	-	0.00%
1-01-071-0613	Computer Replacements	3,023	3,175	4,500	2,992	4,500	4,500	4,500	4,500	-	0.00%
1-01-071-0705	Computer Services	36,918	43,449	35,000	23,169	35,000	35,000	35,000	35,000	-	0.00%
1-01-071-0712	Bond & Insurance Premiums	30,036	46,279	26,500	5,845	26,500	26,500	26,500	26,500	-	0.00%
1-01-071-0751	Dues & Conferences	691	876	1,600	111	1,000	1,000	1,000	1,000	(600)	-37.50%
1-01-071-0784	Library Holdings & Services	82,671	83,115	80,536	35,760	80,500	80,500	80,500	80,500	(36)	-0.04%
1-01-071-0801	Contingency	1,621	1,510	1,500	339	1,500	1,500	1,500	1,500	-	0.00%
1-01-071-0900	Programs & Activities	12,104	12,166	9,000	4,140	9,000	9,000	9,000	9,000	-	0.00%
1-01-071-0910	Financial Records/Banking	22,840	21,447	23,500	13,358	23,500	23,500	23,500	23,500	-	0.00%
1-01-071-0911	Other Grants	-	-	-	-	-	-	-	-	-	0.00%
1-01-071-0912	Champlin Grant	-	-	-	-	-	-	-	-	-	0.00%
1-01-071-0999	Capital Expenditures	-	-	-	-	-	-	-	-	-	0.00%
2-01-071-0998	Anticipated Income	(325,932)	(271,438)	(257,579)	(257,579)	(274,608)	(274,608)	(274,608)	(274,608)	(17,029)	6.61%
	Budget Balancing	146,015		(32,887)		(11,794)	(16,504)	(16,504)	(30,631)	2,256	-6.86%
Total Town Appropriation:		894,313	941,850	941,850	274,050	960,687	955,977	955,977	941,850	-	0.00%
Capital Expenditures		-	-	-	-	-	-	-	-	-	0.00%
Operating Expenditures		894,313	941,850	941,850	-	960,687	955,977	955,977	941,850	-	0.00%

MUNICIPAL EXPENDITURE DETAIL
072 - East Smithfield Public Library
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
1-01-072-0103	Salaries Full/Part-time	477,077		515,000	250,310	540,000	540,000	540,000	540,000	25,000	4.85%
1-01-072-0131	Social Security (FICA)/DLT Employment	35,420		45,398	18,251	47,602	47,602	47,602	47,602	2,204	4.85%
1-01-072-0132	2% SIMPLE IRA	-		10,320	1,388	10,320	10,320	10,320	10,320	-	0.00%
1-01-072-0133	Blue Cross/Blue Shield/Delta	59,259		72,000	17,084	49,201	49,201	49,201	49,201	(22,799)	-31.67%
1-01-072-0201	Electricity	7,865		10,000	4,000	12,000	12,000	12,000	12,000	2,000	20.00%
1-01-072-0202	Telephone	2,790		3,500	1,699	3,500	3,500	3,500	3,500	-	0.00%
1-01-072-0203	Heating Fuel	10,975		16,000	4,551	16,000	16,000	16,000	16,000	-	0.00%
1-01-072-0204	Water	834		1,300	687	1,300	1,300	1,300	1,300	-	0.00%
1-01-072-0207	Sewer Usage/Assessment	355		430	425	450	450	450	450	20	4.65%
1-01-072-0501	Official Travel Expenses	29		400	-	400	400	400	400	-	0.00%
1-01-072-0562	Bldg. & Grounds Maintenance	15,830		22,500	10,481	22,500	22,500	22,500	22,500	-	0.00%
1-01-072-0563	Security System	228		400	106	400	400	400	400	-	0.00%
1-01-072-0601	Office Supplies	10,910		13,000	5,090	12,000	12,000	12,000	12,000	(1,000)	-7.69%
1-01-072-0602	Equipment/Furniture	16,528		11,000	29,505	15,000	15,000	15,000	15,000	4,000	36.36%
1-01-072-0603	Equipment Maintenance	8,535		9,000	8,315	18,000	18,000	18,000	18,000	9,000	100.00%
1-01-072-0612	Printing/Reproduction/Postage	1,752		1,850	703	1,800	1,800	1,800	1,800	(50)	-2.70%
1-01-072-0705	Computer Services - CLAN Costs	26,896		30,000	12,669	30,000	30,000	30,000	30,000	-	0.00%
1-01-072-0712	Bond & Insurance Premiums	13,937		14,500	-	12,000	12,000	12,000	12,000	(2,500)	-17.24%
1-01-072-0713	Legal Fees	6,282		5,000	750	4,000	4,000	4,000	4,000	(1,000)	-20.00%
1-01-072-0714	Payroll Services	4,273		4,800	2,930	4,800	4,800	4,800	4,800	-	0.00%
1-01-072-0715	Education Reimbursement	-		4,000	-	4,000	4,000	4,000	4,000	-	0.00%
1-01-072-0751	Dues & Conferences	2,221		2,400	347	2,400	2,400	2,400	2,400	-	0.00%
1-01-072-0784	Library Holdings & Services	67,344		84,875	32,864	70,000	70,000	70,000	70,000	(14,875)	-17.53%
1-01-072-0801	Contingency	7,643		12,000	3,290	12,000	12,000	12,000	12,000	-	0.00%
1-01-072-0899	Programs & Activities	10,054		10,500	3,093	10,500	10,500	10,500	10,500	-	0.00%
2-01-072-0998	Budget Balancing	-		(113,023)		(100,660)	(103,750)	(103,750)	(113,023)	-	0.00%
2-01-072-0999	(Rev) - Anticipated Income	(127,726)		(168,961)	(168,961)	(168,961)	(168,961)	(168,961)	(168,961)	-	0.00%
Total Town Appropriation:		659,311	-	618,189	239,577	630,552	627,462	627,462	618,189	(0)	0.00%

MUNICIPAL EXPENDITURE DETAIL
073 - East Smithfield Neighborhood Center
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
6607301 0103	Part-time	-	-	-	-	-	-	-	-	-	0.00%
6607301 0131	FICA Taxes	-	-	-	-	-	-	-	-	-	0.00%
6607301 0201	Electricity	-	-	1,000	377	800	1,500	1,500	1,500	500	50.00%
6607301 0202	Telephone	-	-	-	-	-	500	500	500	500	0.00%
6607301 0203	Heating Fuel	-	-	500	-	500	1,500	1,500	1,500	1,000	200.00%
6607301 0204	Water	-	-	110	-	150	500	500	500	390	354.55%
6607301 0207	Sewer Usage	-	-	355	-	450	450	450	450	95	26.76%
6607301 0562	Building Maint & Supplies	-	1,792	2,000	1,020	2,000	2,000	2,000	2,000	-	0.00%
6607301 0702	Special Services	-	-	2,500	-	1,500	-	-	-	(2,500)	-100.00%
6607301 0702	Special Services	-	-	-	-	-	-	-	-	-	0.00%
2-66-000-0998	Increase (Decrease) Net Assets	-	-	-	-	-	-	-	-	-	0.00%
6600001 R7100	(REV) - Anticipated Income	-	-	-	-	-	-	-	-	-	0.00%
Totals (Town Appropriation):		-	1,792	6,465	1,397	5,400	6,450	6,450	6,450	(15)	-0.23%

MUNICIPAL EXPENDITURE DETAIL
074 - Senior Center
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0107401 0101	Salaries & Wages (A)	214,539	216,291	235,140	63,046	281,356	283,466	283,466	283,466	48,326	20.55%
0107402 0102	Overtime	8,255	6,089	6,000	5,664	6,000	7,000	7,000	7,000	1,000	16.67%
0107401 0103	Part Time (B)	20,101	40,991	39,660	21,972	46,752	25,352	25,352	25,352	(14,308)	-36.08%
0107401 0104	Longevity	7,108	7,845	9,125	3,732	10,597	10,597	10,597	10,597	1,472	16.13%
0107405 0131	FICA/Social Security Taxes	18,489	20,091	22,179	6,819	24,075	24,971	24,971	24,971	2,792	12.59%
0107403 0142	Medical Insurance - Active	64,340	66,791	76,788	28,757	77,752	86,809	86,809	86,809	10,021	13.05%
0107404 0143	Dental Insurance - Active	2,381	2,890	3,047	1,301	3,292	3,692	3,692	3,692	645	21.17%
0107407 0146	Pension - Defined Contribution	2,271	2,410	2,443	721	2,620	3,041	3,041	3,041	598	24.50%
0107408 0148	Pension - State Pension	22,466	20,769	19,761	6,296	19,856	23,048	23,048	23,048	3,287	16.63%
0107406 0155	Life Insurance	866	866	866	181	866	1,083	1,083	1,083	217	25.06%
0107414 0201	Electricity	27,117	16,571	30,000	7,278	30,000	20,000	20,000	20,000	(10,000)	-33.33%
0107414 0202	Telephone	4,464	3,949	5,000	2,211	5,000	5,000	5,000	5,000	-	0.00%
0107414 0203	Heating Fuel	13,478	13,537	18,500	3,850	18,500	15,000	15,000	15,000	(3,500)	-18.92%
0107414 0204	Water	1,574	2,451	2,500	1,637	2,500	2,500	2,500	2,500	-	0.00%
0107413 0521	Vehicle Maintenance	7,115	9,214	11,000	2,066	11,000	10,000	10,000	10,000	(1,000)	-9.09%
0107410 0561	Building Supplies / Equipment	22,419	21,519	12,500	1,335	12,500	12,500	12,500	12,500	-	0.00%
0107412 0562	Building Maintenance	1,563	48,500	25,000	12,800	25,000	25,000	25,000	25,000	-	0.00%
0107410 0601	Office Supplies	3,274	6,101	5,000	2,608	5,000	5,000	5,000	5,000	-	0.00%
	Senior Center Programs (NEW)	-	-	-	-	-	5,000	5,000	5,000	5,000	100.00%
0107409 0751	Dues & Conferences	2,936	3,836	3,000	2,000	3,000	500	500	500	(2,500)	-83.33%
0107411 0999	Capital Expenditures	-	1,200	-	-	-	-	-	25,000	25,000	0.00%
Totals:		444,755	511,910	527,509	174,275	585,666	569,559	569,559	594,559	67,050	12.71%
Capital Expenditures		-	1,200	-	-	-	-	-	25,000	25,000	0.00%
Operating Expenditures		444,755	510,710	527,509	174,275	585,666	569,559	569,559	569,559	42,050	7.97%

SALARY EXPENDITURE DETAIL

074 - Senior Center

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0107401 0101)	214,539	216,291	235,140	63,046	281,356	283,466	283,466	283,466	48,326
Senior Center Director			82,890		82,890	85,000	85,000	85,000	
Senior Center Assistant			0		30,000	30,000	30,000	30,000	
Asst. to Senior Center Director (Union)			58,788		61,915	61,915	61,915	61,915	
Senior Van Driver (Union)			61,780		65,066	65,066	65,066	65,066	
Meal Site Manager (Union)			39,390		41,485	41,485	41,485	41,485	
Part Time (0107401 0103)	20,101	40,991	39,660	21,972	46,752	25,352	25,352	25,352	-14,308
Maintenance Worker			19,760		20,352	20,352	20,352	20,352	
Senior Center Assistant			14,900		21,400	0	0	0	
Backup Van Driver			5,000		5,000	5,000	5,000	5,000	
Subtotal Salaries	234,640	257,282	274,800	85,018	328,108	308,818	308,818	308,818	34,018
Longevity (0107401 0104)	7,108	7,845	9,125	3,732	10,597	10,597	10,597	10,597	1,472
Overtime (0107402 0102)	8,255	6,089	6,000	5,664	6,000	7,000	7,000	7,000	1,000
Total Salaries	250,003	271,216	289,925	94,414	344,705	326,415	326,415	326,415	36,490
FICA Expense	18,489	20,091	22,179	6,819	24,075	24,971	24,971	24,971	2,792

MUNICIPAL EXPENDITURE DETAIL
081 - Town Aided Programs
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change	
0108101 0940	Well One - Northwest Comm. Health	12,000	12,000	12,000	6,000	9,000	12,000	12,000	12,000	-	0.00%
0108101 0941	Gateway Healthcare - Mental Health Services	2,500	2,500	2,500	-	2,000	2,000	2,000	2,000	(500)	-20.00%
0108101 0955	Tri-County Community Action Agency	20,000	20,000	20,000	5,000	13,500	22,000	22,000	22,000	2,000	10.00%
0108101 0956	Decorating Soldiers' Graves	750	750	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
0108101 0957	Northern RI Conservation District	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
0108101 0959	Georgiaville Pond Association	500	500	500	500	500	500	500	500	-	0.00%
0108101 0962	Sojourner House	750	750	750	750	800	800	800	800	50	6.67%
0108101 0964	Blackstone Valley Tourism Council	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
0108101 0971	Veterans of Foreign Wars Memorial Committee	500	500	500	500	500	500	500	500	-	0.00%
0108101 0974	Historical Society	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
0108101 0976	Woonasquatucket River Watershed	5,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
0108101 0977	Wildlife Rehab Association	2,100	2,100	2,100	2,100	2,200	2,200	2,200	2,200	100	4.76%
0108101 0978	Smithfield Cemetery Group	750	750	750	750	800	800	800	800	50	6.67%
0108101 0979	Smithfield Education Foundation	500	500	500	500	500	500	500	500	-	0.00%
0108101 0980	Smithfield All Lit Up Committee	1,450	1,500	1,500	-	2,000	2,000	2,000	2,000	500	33.33%
0108101 0982	Meals on Wheels	1,000	1,000	1,000	1,000	1,200	1,200	1,200	1,200	200	20.00%
0108101 0983	Smithfield YMCA (NEW)	-	-	-	-	5,000	5,000	5,000	5,000	5,000	100.00%
Totals:		61,300	63,850	64,100	39,100	60,000	71,500	71,500	71,500	7,400	11.54%

MUNICIPAL EXPENDITURE DETAIL
090 - Municipal Debt
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0109001 0299	Transfer Out	98,304	-	-	-	-	-	-	-	-	0.00%
0109002 0991	Principal - Bonds Payable	2,673,526	2,845,000	3,755,000	1,405,000	3,815,000	3,815,000	3,815,000	3,815,000	60,000	1.60%
0109002 0992	Principal - Notes Payable	-	-	-	-	-	-	-	-	-	0.00%
0109003 0993	Interest - Bonds Payable	1,663,957	1,868,183	1,753,389	883,967	1,619,957	1,619,957	1,619,957	1,619,957	(133,432)	-7.61%
0109003 0994	Interest - Notes Payable	-	-	-	-	-	-	-	-	-	0.00%
0109002 0995	Financing Costs	-	1,000	-	-	-	-	-	-	-	0.00%
0109001 0996	Other Financing Uses	7,900	-	-	5,000	5,000	5,000	5,000	5,000	5,000	100.00%
Totals:		4,443,687	4,714,183	5,508,389	2,293,967	5,439,957	5,439,957	5,439,957	5,439,957	(68,432)	-1.24%

MUNICIPAL EXPENDITURE DETAIL
093 - Water Supply
FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0400001 0299	Water Supply - Transfer To GF (Indirect Costs)	236,962	251,942	266,922	-	281,902	230,512	230,512	230,512	(36,410)	-13.64%
0409301 0101	Water Supply - Salaries & Wages	129,668	171,721	196,266	100,239	218,410	218,409	218,409	218,409	22,143	11.28%
0409301 0104	Water Supply - Longevity	12,654	9,768	15,814	7,952	18,262	18,262	18,262	18,262	2,448	15.48%
0409301 0102	Water Supply - Overtime	15,470	38,419	25,875	20,010	25,000	25,000	25,000	25,000	(875)	-3.38%
0409301 0109	Water Supply - Vacation & Sick	(5,248)	4,642	4,140	-	4,000	4,000	4,000	4,000	(140)	-3.38%
0409301 0131	Water Supply - FICA/Social Security Taxes	11,302	15,973	18,520	9,486	18,520	20,018	20,018	20,018	1,498	8.09%
0409301 0133	Water Supply - Blue Cross/Delta Dental	44,556	51,459	56,328	20,537	56,328	50,246	50,246	50,246	(6,082)	-10.80%
0409301 0136	Water Supply - Retirement	-	373	645	320	645	709	709	709	64	9.92%
0409301 0148	Water Supply - State Pension	14,488	16,058	17,157	9,401	17,157	17,940	17,940	17,940	783	4.56%
0409301 0155	Water Supply - Life Insurance	433	433	650	108	650	650	650	650	-	0.00%
0409301 0200	Water Supply - Utilities	93,718	80,696	120,000	51,095	127,339	127,339	127,339	127,339	7,339	6.12%
0409301 0204	Water Supply - Water	791,242	707,932	800,000	325,799	868,219	868,219	868,219	868,219	68,219	8.53%
0409301 0502	Water Supply - Testing	5,526	6,993	8,000	4,096	8,500	8,500	8,500	8,500	500	6.25%
0409301 0503	Water Supply - Service Fee - Contract Services	9,289	16,021	15,750	5,160	17,364	17,364	17,364	17,364	1,614	10.25%
0409301 0507	Water Supply - Taxes	1,749	1,729	4,000	-	4,283	4,283	4,283	4,283	283	7.08%
0409301 0524	Water Supply - Fuel & Oil	9,837	7,109	10,000	2,836	10,000	10,000	10,000	10,000	-	0.00%
0409301 0568	Water Supply - Repairs	19,406	22,238	150,000	10,402	150,000	150,000	150,000	150,000	-	0.00%
0409301 0601	Water Supply - Office Supplies	791	542	1,050	40	1,158	1,158	1,158	1,158	108	10.29%
0409301 0604	Water Supply - Supplies & Maintenance	62,228	78,328	80,000	27,220	80,000	80,000	80,000	80,000	-	0.00%
0409301 0607	Water Supply - Professional Fees	95,947	106,165	75,000	67,442	75,000	75,000	75,000	75,000	-	0.00%
0409301 0771	Water Supply - Miscellaneous	10,629	6,411	10,000	1,060	8,000	8,000	8,000	8,000	(2,000)	-20.00%
409301 0774	Water Supply - SBITA	-	(19,700)	-	-	-	-	-	-	-	0.00%
0409301 0980	Water Supply - Depreciation	104,815	114,587	105,000	-	105,000	105,000	105,000	105,000	-	0.00%
0409301 0981	Water Supply - Capital Reserve Expense	-	18,732	35,000	-	35,000	35,000	35,000	35,000	-	0.00%
0409301 0990	Water Supply - Debt Service Expense	115,251	82,471	177,219	6,973	100,000	190,128	190,128	190,128	12,909	7.28%
0409301 0995	Water Supply - Interest Expense	-	3,819	-	-	60,000	-	-	-	-	0.00%
0409301 0997	Water Supply - Amortization Expense	-	23,431	-	-	-	25,000	25,000	25,000	25,000	100.00%
0409301 0998	Water Supply - RI Infrastructure Exp	-	-	60,000	257,160	257,160	257,160	257,160	257,160	197,160	328.60%
0409301 0999	Water Supply - Capital Expenditures	2,105	-	50,000	-	45,000	45,000	45,000	45,000	(5,000)	-10.00%

Expenditure Totals:	1,782,818	1,818,293	2,303,337	927,338	2,592,897	2,592,897	2,592,897	2,592,897	2,592,897	289,560	12.57%
Capital Expenditures	2,105	-	50,000	-	45,000	45,000	45,000	45,000	45,000	(5,000)	-10.00%
Operating Expenditures	1,780,713	1,818,293	2,253,337	927,338	2,547,897	2,547,897	2,547,897	2,547,897	2,547,897	294,560	13.07%

Account No.	Line Item Description	FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2023-2024 Appropriation	FY 2023-2024 12/31/2024 Revenues	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change	% Change
0409301 R4101	Charges for Services (Metered)	1,808,858	1,861,594	2,006,904	1,024,265	2,247,897	2,247,897	2,247,897	2,247,897	240,993	12.01%
0409301 R4102	Sales	78,050	54,750	76,133	54,750	80,000	80,000	80,000	80,000	3,867	5.08%
0409301 R4104	Other Revenues #1	34,053	125,494	134,873	180	125,000	125,000	125,000	125,000	(9,873)	-7.32%
0409301 R4551	Water Improvement Bond Fund	138,996	123,248	80,249	87,736	130,000	130,000	130,000	130,000	49,751	62.00%
0409301 R8174	Interest Income	5,082	5,624	5,178	5,128	10,000	10,000	10,000	10,000	4,822	93.12%

Revenue Totals:	2,065,038	2,170,709	2,303,337	1,172,059	2,592,897	2,592,897	2,592,897	2,592,897	2,592,897	289,560	12.57%
NET INCOME	282,220	352,416	0	244,721	-	0	0	0	0	-	0.00%

SALARY EXPENDITURE DETAIL

093 - Water Department

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0409301 0101)	129,668	171,721	196,266	100,239	218,409	218,409	218,409	218,409	22,143
Foreman/Safety Compliance Officer (Union)			67,304		77,623	77,623	77,623	77,623	
Water Field Assistant/Driver (Union)			128,962		140,786	140,786	140,786	140,786	
Subtotal Salaries	129,668	171,721	196,266	100,239	218,409	218,409	218,409	218,409	22,143
Longevity (0409301 0104)	12,654	9,768	15,814	7,952	18,262	18,262	18,262	18,262	2,448
Overtime (0409301 0102)	15,470	38,419	25,875	20,010	25,000	25,000	25,000	25,000	-875
Total Salaries	157,792	219,908	237,955	128,201	261,671	261,671	261,671	261,671	23,716
FICA Expense	11,302	15,973	18,520	9,486	20,324	20,018	20,018	20,018	1,498

MUNICIPAL EXPENDITURE DETAIL

**094 - Sewer Authority
FISCAL YEAR 2025-2026**

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
0300001 0299	Sewer Fund - Transfer To GF	217,513	224,097	232,571	-	242,931	242,931	242,931	242,931	10,360	4.45%
0309401 0101	Sewer Fund - Salaries & Wages	1,500	1,500	5,000	750	5,000	5,000	5,000	5,000	-	0.00%
0309401 0109	Sewer Fund - Vacation & Sick Time	-	-	-	-	-	-	-	-	-	0.00%
0309401 0131	Sewer Fund - FICA/Social Security	-	-	383	-	383	383	383	383	-	0.00%
0309401 0136	Sewer Fund - Retirement	-	-	-	-	-	-	-	-	-	0.00%
0309401 0200	Sewer Fund - Utilities	201,327	235,591	220,000	23,626	220,000	220,000	220,000	220,000	-	0.00%
0309401 0503	Service Fee - Contract Services	2,200,731	2,350,342	2,250,000	1,152,229	2,666,937	2,666,937	2,666,937	2,666,937	416,937	18.53%
0309401 0504	Sewer Fund - Bank Charges	2,730	-	-	-	-	-	-	-	-	0.00%
0309401 0508	Sewer Fund - Other Service Fees	20,255	7,761	20,000	4,626	20,000	20,000	20,000	20,000	-	0.00%
0309401 0510	Sewer Fund - Refunds / Abatements	-	-	-	-	-	-	-	-	-	0.00%
0309401 0568	Sewer Fund - Repairs	109,866	218,948	165,000	29,600	170,000	165,000	165,000	165,000	-	0.00%
0309401 0601	Sewer Fund - Office Supplies	1,028	566	2,000	34	2,000	2,000	2,000	2,000	-	0.00%
0309401 0604	Sewer Fund - Supplies & Maint.	-	-	1,000	-	1,000	1,000	1,000	1,000	-	0.00%
0309401 0607	Sewer Fund - Professional Fees	132,257	43,133	100,000	33,299	100,000	100,000	100,000	100,000	-	0.00%
0309401 0771	Sewer Fund - Miscellaneous	6,644	72,162	6,000	264	6,000	6,000	6,000	6,000	-	0.00%
0309401 0980	Sewer Fund - Depreciation	709,491	731,114	-	-	-	-	-	-	-	0.00%
0309401 0990	Sewer Fund - Debt Service Expense	156,142	114,173	500,188	13,408	500,188	500,188	500,188	500,188	-	0.00%
0309401 0999	Sewer Fund - Capital Expenditures	8,281	22,967	520,000	-	550,000	475,000	475,000	475,000	(45,000)	-8.65%

Expenditure Totals:	3,767,764	4,022,354	4,022,142	1,257,835	4,484,439	4,404,439	4,404,439	4,404,439	382,297	9.50%
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Capital Expenditures	8,281	22,967	520,000	-	550,000	475,000	475,000	475,000	(45,000)	-8.65%
Operating Expenditures	3,759,483	3,999,387	3,502,142	1,257,835	3,934,439	3,929,439	3,929,439	3,929,439	427,297	12.20%

Account No.	Line Item Description	FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Revenues	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted	
										\$ Change	% Change
4200	Charges for Services	3,020,593	3,452,036	3,840,522	2,524,705	4,050,401	4,288,588	4,288,588	4,288,588	448,066	11.67%
4104/4204/4211/4213	Other Miscellaneous Revenue	105,493	80,954	10,000	30,562	10,000	30,000	30,000	30,000	20,000	200.00%
4202/4203	Plan Review Inspection Services	4,435	47,510	20,000	18,329	20,000	20,000	20,000	20,000	-	0.00%
4875	Non-Cash Depreciation	-	-	-	-	-	-	-	-	-	-
9000	Capital Reserve Fund/Appropriation	-	-	106,620	-	20,851	20,851	20,851	20,851	(85,769)	-80.44%
4201/4210/8174	Interest Income	70,831	89,793	45,000	53,201	45,000	45,000	45,000	45,000	-	0.00%

Revenue Totals:	3,201,352	3,670,293	4,022,142	2,626,798	4,146,252	4,404,439	4,404,439	4,404,439	382,297	9.50%
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Increase (Decrease) in Retained Earnings	(566,413)	(352,061)	-	1,368,962	(338,187)	-	-	-	-	0.00%
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SALARY EXPENDITURE DETAIL

094 - Sewer Authority

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0309401 0101)	1,500	1,500	5,000	750	5,000	5,000	5,000	5,000	0
Part Time			5,000		5,000	5,000	5,000	5,000	
Subtotal Salaries	1,500	1,500	5,000	750	5,000	5,000	5,000	5,000	0
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	1,500	1,500	5,000	750	5,000	5,000	5,000	5,000	0
FICA Expense	0	0	383	0	383	383	383	383	0

MUNICIPAL EXPENDITURE DETAIL

095 - Ice Rink

FISCAL YEAR 2025-2026

Account No.	Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change
0509501 0101	Ice Rink - Salaries & Wages	238,272	275,249	310,775	128,941	319,522	318,522	318,522	318,522	7,747 2.49%
0509501 0109	Ice Rink - Vacation & Sick	22,840	33,071	10,494	14,185	10,494	10,494	10,494	10,494	- 0.00%
0509501 0131	Ice Rink - FICA/Social Security	19,206	21,790	24,577	10,657	25,179	24,367	24,367	24,367	(210) -0.85%
0509501 0133	Ice Rink - Blue Cross/Delta Dental	51,961	33,742	58,328	15,285	59,182	52,246	52,246	52,246	(6,082) -10.43%
0509501 0136	Ice Rink - Retirement	2,318	2,485	2,574	1,230	2,636	2,635	2,635	2,635	61 2.37%
0509501 0148	Ice Rink - State Pension	20,891	19,621	19,081	9,840	18,304	18,295	18,295	18,295	(786) -4.12%
0509501 0155	Ice Rink - Life Insurance	758	758	866	217	866	866	866	866	- 0.00%
0509501 0200	Ice Rink - Electricity	133,401	103,385	160,000	50,492	160,000	160,000	160,000	160,000	- 0.00%
0509501 0202	Ice Rink - Telephone	2,657	2,165	4,000	1,203	4,000	4,000	4,000	4,000	- 0.00%
0509501 0204	Ice Rink - Water	8,088	10,918	16,500	2,776	16,500	16,500	16,500	16,500	- 0.00%
0509501 0205	Ice Rink - Sewer Usage Fees	13,500	8,820	13,500	8,010	11,500	11,500	11,500	11,500	(2,000) -14.81%
0509501 0400	Ice Rink - Uniforms	2,110	-	2,000	-	2,000	2,000	2,000	2,000	- 0.00%
0509501 0524	Ice Rink - Gas	13,426	15,535	15,000	6,363	19,000	19,000	19,000	19,000	4,000 26.67%
0509501 0568	Ice Rink - Repairs	61,231	41,973	62,750	34,285	63,500	63,500	63,500	63,500	750 1.20%
0509501 0601	Ice Rink - Office Supplies	3,397	2,873	4,000	995	4,000	4,000	4,000	4,000	- 0.00%
0509501 0604	Ice Rink - Supplies & Maintenance	17,970	28,163	24,500	10,112	25,500	25,500	25,500	25,500	1,000 4.08%
0509501 0607	Ice Rink - Professional Fees	175	195	250	250	250	250	250	250	- 0.00%
0509501 0609	Ice Rink - Maintenance	16,647	20,978	30,845	14,468	32,500	32,500	32,500	32,500	1,655 5.37%
0509501 0711	Ice Rink - Advertising	3,418	1,377	2,500	861	2,500	2,500	2,500	2,500	- 0.00%
0509501 0771	Ice Rink - Miscellaneous	85	383	2,000	185	2,000	2,000	2,000	2,000	- 0.00%
0509501 0980	Ice Rink - Depreciation	171,345	170,388	-	-	-	-	-	-	- 0.00%
0509501 0999	Ice Rink - Capital Expenditures	-	-	225,000	68,811	210,000	210,000	210,000	210,000	(15,000) -6.67%
0509501 7106	Ice Rink - RILL Gate Sales	-	-	-	-	-	-	-	-	- 0.00%

Expenditure Totals:	803,696	793,868	989,541	379,166	989,433	980,675	980,675	980,675	(8,866) -0.90%
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Capital Expenditures	-	-	225,000	68,811	210,000	210,000	210,000	210,000	(15,000) -6.67%
Operating Expenditures	803,696	793,868	764,541	310,355	779,433	770,675	770,675	770,675	6,134 0.80%

Account No.	Line Item Description	FY 2022-2023 Actual Revenues	FY 2023-2024 Actual Revenues	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Revenues	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	FY 2026 Council Vs. FY 2025 Adopted \$ Change % Change
	Non Cash Depreciation	-	-	-	-	-	-	-	-	- 0.00%
	Capital Reserve Fund/Surplus	-	-	225,000	-	210,741	202,862	202,862	202,862	(22,138) -9.84%
0509501 R7101	Ice Rental Payments	575,369	586,310	549,902	238,223	551,200	551,200	551,200	551,200	1,298 0.24%
0509501 R7103	Public Skating	43,105	52,850	31,251	23,005	36,018	36,018	36,018	36,018	4,767 15.25%
0509501 R7104	Hourly Rental	100,834	103,430	132,303	39,903	134,870	134,870	134,870	134,870	2,567 1.94%
0509501 R7106	RILL Gate Sales	12,753	20,446	14,410	953	16,500	16,500	16,500	16,500	2,090 14.50%
0509501 R7107	Pro Shop	6,817	9,000	7,500	2,306	7,800	7,800	7,800	7,800	300 4.00%
0509501 R7108	Concession Lease	6,000	3,900	6,000	3,900	7,800	7,800	7,800	7,800	1,800 30.00%
0509501 R7111	Advertising Revenue	18,750	15,350	16,550	10,800	17,000	17,000	17,000	17,000	450 2.72%
0509501 R7112	Conference Room Rental	-	-	-	-	-	-	-	-	- 0.00%
0509501 R7113	Vending/Video Games	758	1,192	1,000	212	1,000	1,000	1,000	1,000	- 0.00%
0509501 R7114	Resale Reimbursement	-	-	-	-	-	-	-	-	- 0.00%
0509501 R8175	Other Miscellaneous Revenue	6,095	7,041	4,125	646	4,125	4,125	4,125	4,125	- 0.00%
0509501 R8176	Interest Income	1,242	645	1,500	202	1,500	1,500	1,500	1,500	- 0.00%
0509501 R8177	State Grant Intergovernmental	-	-	-	-	-	-	-	-	- 0.00%
0509501 R8178	Other Grant Income	-	-	-	-	-	-	-	-	- 0.00%

Revenue Totals:	771,723	800,164	989,541	320,149	988,554	980,675	980,675	980,675	(8,866) -0.90%
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NET INCOME	(31,973)	6,296	-	(59,017)	(879)	-	-	-	-	0.00%
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SALARY EXPENDITURE DETAIL

095 - Ice Rink

FISCAL YEAR 2025-2026

Line Item Description	FY 2022-2023 Actual Expenditures	FY 2023-2024 Actual Expenditures	FY 2024-2025 Appropriation	FY 2024-2025 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	FY 2025-2026 Budget & FRB Recommended	FY 2025-2026 Town Council Adopted	Increase or Decrease Expense P/Y Budget
Salaries & Wages (0509501 0101)	238,272	275,249	310,775	128,941	319,522	318,522	318,522	318,522	7,747
Ice Rink Manager			86,039		89,500	88,500	88,500	88,500	
Assistant Manager			52,856		54,442	54,442	54,442	54,442	
Assistant Manager			47,070		48,483	48,483	48,483	48,483	
Assistant Manager			48,483		49,938	49,938	49,938	49,938	
Part Time			74,912		77,159	77,159	77,159	77,159	
Subtotal Salaries	238,272	275,249	310,775	128,941	319,522	318,522	318,522	318,522	7,747
Longevity	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0
Total Salaries	238,272	275,249	310,775	128,941	319,522	318,522	318,522	318,522	7,747
FICA Expense	19,206	21,790	24,577	10,657	25,179	24,367	24,367	24,367	-210

APPROPRIATION AND TAX LEVY RESOLUTION
FISCAL YEAR ENDING JUNE 30, 2026



memorandum

DATE: June 4, 2025

TO: The Honorable Smithfield Town Council

FROM: Caitlyn Choiniere, Finance Director

RE: Appropriation and Tax Levy Resolution for the Fiscal Year Ending June 30, 2026

Based on section C-5.09 of the Town Charter, Appropriation and Revenue Resolutions, the Smithfield Town Council is required to adopt the following resolutions associated with the budget process.

- C-5.09. Appropriation and Revenue Resolutions

To implement the adopted budget, the Town Council shall adopt, prior to the beginning of the ensuing fiscal year:

- (1) An Appropriation Resolution making appropriations by department or major organizational unit and authorizing a single appropriation for each program or activity;
- (2) A Tax Levy Resolution required to authorize the property tax levy or levies and setting the tax rates; and
- (3) Any other Resolution required to authorize new revenues or to amend the rates or other features of existing taxes or other revenue sources.

Passage of these resolutions will meet Charter requirements and formally impose the Fiscal Year 2025-2026 Operating Budget.

Motion:

That the Smithfield Town Council hereby moves passage of the Appropriation and Tax Levy Resolution for the Fiscal Year Ending June 30, 2026.

**APPROPRIATION AND TAX LEVY RESOLUTION
FISCAL YEAR ENDING JUNE 30, 2026**

TOWN OF SMITHFIELD, RHODE ISLAND

**BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SMITHFIELD
as follows:**

WHEREAS, the Smithfield Town Council voted to adopt a budget and impose a tax at a Smithfield Town Council Meeting legally assembled on the seventeenth (17th) day of June, AD, 2025, as follows:

BUILDING OFFICIAL'S OFFICE

The sum of \$ 470,142 is appropriated for the Building Official's Office.

These funds to be expended under the direction of the Town Council.

TREASURER-TAX COLLECTOR

The sum of \$ 751,813 is appropriated for the Treasurer-Tax Collector's Office, including an amount sufficient estimated at \$ 45,000 for Tax Sale and Expenses.

These funds to be expended under the direction of the Town Council.

TAX ASSESSOR'S OFFICE

The sum of \$ 340,062 is appropriated for the Tax Assessor's Office.

These funds to be expended under the direction of the Town Council.

FIRE DEPARTMENT

The sum of \$ 13,070,350 is appropriated for the Fire Department.

These funds to be expended under the direction of the Town Council.

SMITHFIELD PUBLIC LIBRARIES

The sum of \$ 1,560,039 is appropriated for the Smithfield Public Libraries. Of this total appropriation, \$ 618,189 is currently allocated for the operation of the East Smithfield Library and an amount of \$ 941,850 is currently allocated for the operation of the Greenville Public Library, distributed on a monthly basis. MOTION also includes the requirement that the libraries must file with the Town Finance Director on or before September 30, 2025, a complete financial statement for Fiscal Year 2024-2025, starting with the balance shown on the last statement rendered.

Such sum to be expended under the direction of the Town Council.

SENIOR CENTER

The sum of \$ 569,559 is appropriated for the Senior Center.

These funds to be expended under the direction of the Town Council.

EAST SMITHFIELD NEIGHBORHOOD CENTER

The sum of \$ 6,450 is appropriated for the East Smithfield Neighborhood Center.

Such sum to be expended under the direction of the Town Council.

PLANNING AND ECONOMIC DEVELOPMENT

The sum of \$ 254,023 is appropriated for the Planning and Economic Development Office.

These funds to be expended under the direction of the Town Council.

POLICE DEPARTMENT

The sum of \$ 10,793,763 is appropriated for the Police Department.

These funds to be expended under the direction of the Town Council.

ANIMAL CONTROL

The sum of \$ 274,403 is appropriated for the Animal Control Division.

These funds to be expended under the direction of the Town Council.

PUBLIC WORKS - Operations

The sum of \$ 3,034,055 is appropriated for the Operations Budget of the Public Works Department.

These funds to be expended under the direction of the Town Council.

PUBLIC WORKS - Special Projects

The sum of \$ 3,541,861 is appropriated for the Special Projects Budget of the Public Works Department, including amounts sufficient estimated at \$ 50,000 for Highway Drainage; \$ 1,100,000 for Highway Resurfacing; \$ 25,000 for Sidewalk Improvements; \$ 363,136 for Hydrant Services; \$ 150,000 for Street Lights; \$ 438,000 for Sanitary Landfill; and \$ 1,415,725 for Rubbish & Garbage Collection.

These funds to be expended under the direction of the Town Council.

PUBLIC WORKS – Parks Division

The sum of \$ 855,593 is appropriated for the Parks Division.

These funds to be expended under the direction of the Town Council.

RECREATION DEPARTMENT

The sum of \$ 321,129 is appropriated for the Recreation Department.

These funds to be expended under the direction of the Town Council.

TOWN ENGINEER'S OFFICE

The sum of \$ 413,726 is appropriated for the Town Engineer's Office, including an amount sufficient estimated at \$ 15,000 for Engineering Services.

These funds to be expended under the direction of the Town Council.

SCHOOL DEPARTMENT

The sum of \$ 46,149,748 be appropriated for the Smithfield Public Schools being made up of \$ 34,553,069 in Town Appropriation and Anticipated Revenues in the amount of \$ 11,799,596, including the Town's proportionate share of Retirement Fund for the School Department. Any additional state or federal education aid which increases the amount of monies available for the Smithfield School Department for Fiscal Year 2026, that becomes available after the passage of the Smithfield Town Budget, shall be directed over to the School Department for Fiscal Year 2026. Any decrease in Anticipated Revenues for the School Department for Fiscal Year 2026 shall result in a corresponding decrease in the Overall Total Appropriation for the School Department for Fiscal Year 2026. In accordance with General Laws 9-1-31.1, the stipends for School Committee members are to be calculated on a per diem basis.

Any general operations amount included in the total appropriated sum of \$ 46,424,748 is to be expended under the direction of the School Committee and any capital improvement amount is to be expended under the direction of the School Committee.

TOWN CLERK'S OFFICE

The sum of \$ 409,915 is appropriated for the Town Clerk's Office.

These funds to be expended under the direction of the Town Council.

TOWN MANAGER'S OFFICE

The sum of \$ 656,208 is appropriated for the Town Manager's Office.

These funds to be expended under the direction of the Town Council.

TOWN HALL

The sum of \$ 177,658 is appropriated for Town Hall.

These funds to be expended under the direction of the Town Council.

HUMAN SERVICES

The sum of \$ 10,965 is appropriated for Human Services.

Such sum to be expended under the direction of the Town Council.

EMERGENCY MANAGEMENT AGENCY

The sum of \$ 131,213 is appropriated for the Emergency Management Agency.

These funds to be expended under the direction of the Town Council.

LEGISLATIVE and POLICY DIRECTION

The sum of \$ 597,016 is appropriated for Legislative and Policy Direction, including amounts sufficient estimated at \$ 38,000 for Advertising, \$ 400,000 for Legal Fees, and \$ 11,000 for Miscellaneous. In accordance with General Laws 9-1-31.1, the stipends for Town Council members are to be calculated on a per diem basis.

These funds to be expended under the direction of the Town Council.

TOWN-AIDED PROGRAMS

The sum of \$ 71,500 is appropriated for the Town-Aided Programs as indicated and further MOVE that Well One, Tri-County Community Action Agency and any other agency that the Town deems appropriate shall file with the Town Finance Director on or before November 30, 2025 a complete financial statement for the period beginning July 1, 2024 or the date of the last such statement, whichever is later, and ending one (1) year later.

MOTION also includes that all disbursements will be on a quarterly basis.

This sum to be expended under the direction of the Town Council.

BOARDS AND COMMISSIONS

The sum of \$ 75,137 is appropriated for Boards and Commissions including an amount sufficient estimated at \$ 14,157 for the Board of Canvassers.

These funds to be expended under the direction of the Town Council.

SYSTEM-WIDE MUNICIPAL OBLIGATIONS

The sum of \$ 3,419,671 is appropriated for System-Wide Municipal Obligations, including an amount sufficient estimated at \$ 40,000 for Unemployment Compensation; \$ 1,246,481 for Health Insurance; \$ 50,000 for Retirement; Commit up to the first \$ 50,000 of Public Service Corporation Tax revenue collected to the Retirement Reserve account to be used for accumulated time cash outs; Commit up to the next \$ 65,000 of Public Service Corporation Tax revenue collected to the Revaluation Escrow account to be used for future tax revaluation updates; \$ 1,052,662 for Insurance Premiums; \$ 95,000 for Financial Audit; \$ 230,000 for Computer Expenses; \$ 2,000 for Sewer Expenses; \$ 30,000 for Postage; \$ 350,000 for Postemployment Escrow.

These funds to be expended under the direction of the Town Council.

MUNICIPAL DEBT SERVICE

Debt Service Motion

The sum of \$ 5,439,957 is appropriated for Municipal Debt Service, Principal and Interest, as indicated, to be paid by the Town Finance Director when due. MOTION includes amounts sufficient estimated at \$ 3,815,000 for Principal due on Bonds and Notes; \$ 1,619,957 for Interest due on Bonds and Notes; and \$ 5,434,957 for the aggregate amount of Debt Service due for Fiscal Year 2025-2026.

These funds to be expended under the direction of the Town Council.

MUNICIPAL CAPITAL IMPROVEMENTS

Capital Improvements Motion

The sum of \$ 2,024,864 is appropriated for Municipal Capital Improvement Projects as indicated.

MOTION includes the sum of \$ 500,000 for the School Capital Reserve Fund.

These funds to be expended under the direction of the Town Council.

CAPITAL PROJECTS IMPACT FEE FUND

The sum of \$ 685,000 is appropriated and encumbered from the Town of Smithfield Capital Projects Impact Fee Fund for the purpose of purchasing or improving the following Capital Improvement items:

\$ <u>85,000</u>	Parks Division Capital Purchases
\$ <u>100,000</u>	Camp Sheppard Lease Payment (4 of 10)
\$ <u>500,000</u>	Highway Resurfacing

These funds to be expended under the direction of the Town Council

CAPITAL RESERVE FUND & CAPITAL LAND TRUST RESERVE FUND

The sum of \$ -0- is appropriated from the Capital Reserve Fund and the sum of \$ -0- is appropriated from the Capital Land Trust Reserve Fund.

These funds to be expended under the direction of the Town Council

ENTERPRISE FUNDS

SMITHFIELD SEWER AUTHORITY

The sum of \$ 4,404,439 is appropriated for the Town of Smithfield Sewer Authority, which includes the amount of \$ 475,000 for capital improvement expenditures.

These funds to be expended under the direction of the Town Council.

The Smithfield Sewer Authority operational and capital budget for Fiscal Year 2026 reflects a user fee per unit of no more than \$450.00 plus the Applicable Industrial Pretreatment Program Charge.

SMITHFIELD WATER DEPARTMENT

The sum of \$ 2,592,897 is appropriated for the Town of Smithfield Water Department, which includes the amount of \$ 45,000 for capital improvement expenditures.

These funds to be expended under the direction of the Town Council.

SMITHFIELD ICE RINK

The sum of \$ 980,675 is appropriated for the Town of Smithfield Ice Rink Department, which includes the amount of \$ 210,000 for capital improvement expenditures.

These funds to be expended under the direction of the Town Council.

MISCELLANEOUS MOTIONS (MM)

(General Fund)

MM-1

RESOLVED: THAT the unexpended balance in all appropriations, excepting the School Appropriation and all Escrow Accounts, at the close of the Fiscal Year on June 30, 2025, revert to the General Fund in the Town Treasury, providing that outstanding obligations do not exist.

If outstanding obligations against any and all appropriations for Fiscal Year 2024-2025 exist at the close of the Fiscal Year, the amounts to revert to the General Fund shall be the balance of funds remaining after all obligations against the appropriation or appropriations have been paid and charged against the proper appropriation or appropriations.

(Publication of Annual Listing
of Delinquent Taxes)

MM-2

RESOLVED: THAT IN ORDER to facilitate the collection of unpaid taxes, the Tax Collector shall prepare a list of names of all taxpayers whose taxes are unpaid as of July 1, 2025, for the years 2015 to 2025, inclusive, together with the amount of said unpaid taxes for each of said year; and, such list shall be a public record available to anyone to see on call and/or to be published publicly at the Town Council's direction.

(Finance Director's Authorization
to Pay Bills)

MM-3

RESOLVED: THAT IN ORDER to provide payment of outstanding obligations of the Town incurred during the Fiscal Year ending June 30, 2025, the Town Finance Director be and he hereby is authorized and directed, when in possession of properly approved vouchers, to charge against Fiscal Year 2024-2025 appropriations, all obligations incurred in Fiscal Year 2024-2025, regardless of when the obligation is actually paid. Consistent therewith, all agencies receiving appropriations are directed to ensure that sufficient funds are available in their respective appropriations to meet all obligations incurred during Fiscal Year 2024-2025, even if said obligations are actually paid in Fiscal Year 2025-2026.

MM-4

RESOLVED: THAT ALL Departments of the Town be required to approve for payment, contracted bills remaining unpaid at the end of the Fiscal Year 2024-2025, which pertain to services rendered and/or goods received on or before June 30, 2025. Said unpaid bills shall be incorporated in their annual reports for the Fiscal Year 2024-2025.

(Treasurer's Authorization
to Borrow in Anticipation of Taxes)

MM-5

RESOLVED: THAT THE Town Treasurer be authorized on behalf of the Town of Smithfield, Rhode Island, to borrow, at one time or from time to time, within the Fiscal Year beginning July 1, 2025 in anticipation of the receipt of the proceeds of the annual tax assessed or to be assessed in said financial year upon the rateable property within said Town, for the purpose of providing funds for the payment of the current liabilities and expenses of said Town, as authorized by Section 45-12-4 of the General Laws, and to issue and sell therefore a negotiable note or notes of the Town of Smithfield and to renew the same, each such note or renewal note to be signed by the Town Treasurer and countersigned by the President of the Town Council and the Town Clerk, to bear such date or dates and mature at such time or times not later than one year from the date or dates thereof (or in the case of a renewal note, not later than one year from the date of the original note) as shall be determined by the Town Treasurer; said note or notes and renewal note or notes to be sold in such manner, at public or private sale, to bear interest at such a rate or rates and, subject to applicable provisions of law and of this vote, to be in such form as the Town Treasurer shall determine. Said note or notes shall bear upon their face the notation, "Issued in Anticipation of Taxes Assessed as of December 31, 2024".

(Additional Revenues)

MM-6

RESOLVED: THAT THE Town Finance Director be and he hereby is directed to credit the appropriate Town departments or accounts, as approved by the Town Manager or higher authority, with all monies received from the State or other sources, including reimbursement for monies expended or sale of material or otherwise by said departments.

In addition, thereto, the Town Finance Director, in accordance with the directive of the Town Manager or higher authority, is instructed to apply as credit to the appropriate accounts, all revenues received from enforcement of laws enacted by local, state, or higher authorities.

(Payment of Bills from
Deficit Appropriations)

MM-7

RESOLVED: THAT THE Town Finance Director be, and he hereby is directed by the Town Council to issue no check or checks in payment of any bill or bills which will cause a deficit to any appropriation made and adopted by said taxpayers.

(Purchases in excess of
\$10,000 require bid process)

MM-8

RESOLVED: THAT THE purchase of all equipment, materials, and supplies that may cost in excess of \$ 10,000 be advertised for competitive bidding in accordance with the Town's Purchasing Policy.

(Escrow Fees)

MM-9

RESOLVED: THAT THE fees collected by the Smithfield Fire Department for smoke detector inspections and hazardous materials programs be collected and placed in a special escrow account entitled, "Fire Department Fees Escrow" and may be expended on behalf of the Fire Department for authorized expenditures relating to Fire Prevention. Said Escrow account shall not be subject to the transfer of the remaining unexpended balances to the General Fund at the end of each Fiscal Year and any monies remaining in the Fire Department Fees Escrow Account for FY 2024-2025 shall revert to said Escrow for Fiscal Year beginning July 1, 2025.

(Expenditure of Revenue Funds
for Capital Improvements)

MM-10

RESOLVED: THAT revenues for capital expenditures in the amount of \$ 875,171 be appropriated for FY 2025-2026 for the capital outlays as identified by department.

MM-11

RESOLVED: THAT THE Members of the Smithfield Town Council qualified to vote on any proposition to impose a tax on this Seventeenth (17th) day of June, AD, 2025, hereby order the levy, apportionment, and collection of a tax on the ratable real estate and tangible personal property in a sum

Not Less than \$ 62,633,891 nor more than \$ 63,836,002
(= NET Budget - \$ 100,000 + Maximum Tax Levy)

Said tax to be for ordinary expenses and charges, for the payment of the interest and indebtedness in whole or in part of said Town, and for other purpose authorized by law. That the Tax Assessor, having assessed and apportioned said tax on the inhabitants and ratable property of said Town as of the thirty-first (31st) day of December, A.D. 2024 at twelve o'clock midnight, Eastern Standard Time, according to law, shall on completion of said assessment, date, certify, and sign the same and deliver to and deposit the same in the office of the Town Clerk.

And that the Town Clerk, on receipt of said assessment, shall forthwith make a copy of the same and deliver it to the Town Finance Director, who shall forthwith issue and affix to said copy a warrant under his hand, directed to the Collector of Taxes of said Town, thereby commanding him to proceed and collect said tax of the persons and estates liable therefore;

And that said tax shall be due and payable on the first (1st) day of September, A.D. 2025, next;

And that all taxes remaining unpaid on said first (1st) day of September, A.D. 2025, shall carry until collected a penalty at the rate of twelve (12) percentum per annum upon such unpaid taxes.

Said tax may be paid in four (4) installments, the first installment of 25 percentum on the first (1st) day of September, A.D. 2025, and the remaining installments as follows: 25 percentum on the first (1st) day of December, A.D. 2025; 25 percentum on the first (1st) day of March, A.D. 2026; 25 percentum on the first (1st) day of June, A.D. 2026. Each installment of taxes if paid on last day of each installment period successively and in order shall be free from any charge for interest.

If the first installment or any succeeding installment of taxes is not paid by the last day of the respective installment period or periods as they occur, then the whole tax, or remaining unpaid balance of the tax as the case may be, shall immediately become due and payable and shall carry until collected a penalty at the rate of twelve (12) percentum per annum.

In order to obtain approval for a building permit or town license, all taxes must be paid current as of the due date of the current installment period. All delinquent motor vehicle taxpayers requiring clearance for registration renewal are required to make payment in full of all outstanding taxes and penalties in the form of certified funds.

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Home Rule Charter Section 5.09, the Town Council hereby makes and implements the appropriations and property tax levy and sets tax rates as follows:

Residential Real Estate: not to exceed \$12.39 per Thousand Dollars of Ratable Property.

Commercial Real Estate: not to exceed \$18.58 per Thousand Dollars of Ratable Property.

Tangible Property: not to exceed \$59.74 per Thousand Dollars of Ratable Property.

PASSED: June 17, 2025

APPROVED:



John J. Tassoni, Jr., President
Smithfield Town Council

ATTEST:



Lyn Antonuccio, Town Clerk