

**Town of Smithfield  
Rhode Island  
2027 Operating Budget  
TOWN MANAGER PROPOSED  
March 10, 2026**



**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

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# Town of Smithfield

64 FARNUM PIKE  
SMITHFIELD, RHODE ISLAND 02917  
Telephone: (401) 233-1010 – Fax: (401) 233-1080

March 10, 2026

Members of Smithfield Budget & Financial Review Board

Dear Board Members,

On behalf of the Finance Director and I, I am pleased to submit the Fiscal Year 2026-2027 Town Manager's Proposed Budget for the Town of Smithfield. In accordance with the §C-5.03 of the Town Charter, the Town Manager's Proposed Budget includes estimates necessary to carry-out the operations of the Town. This estimated budget represents the Town's financial planning document for the 2027 fiscal year. The budget process begins January 1<sup>st</sup> and our team has worked to develop a financial plan that maintains quality services while providing a responsible budget to support our residents and businesses.

We look forward to meeting with the Budget & Financial Review Board to highlight this year's proposed expenditure. When we met with the Department Directors in January, we emphasized improving upon the services we provide that directly touch people's lives.

As you review the Town of Smithfield's Fiscal Year 2026-2027 Town Manager's Budget, feel free to contact the Finance Director with any questions or to make suggestions for future budget documents.

This year we are not able to support the budget submitted by the School Committee. The School Superintendent and I were preparing a responsible budget that would support education and put the Town in a better position to support the future of our school system. Unfortunately, before the Superintendent and I could finish our work the School Committee submitted a budget beyond the Town's means to support.

The preparation of the Town Manager's Proposed Budget document could not have been accomplished without the efforts and dedication of the Department Directors and our finance team for their assistance in the process and their continued dedication to the Town of Smithfield. We look forward to working with the Budget and Financial Review Board and the Town Council throughout the budget process.

Respectfully Submitted,

Robert W. Seltzer  
Town Manager

Caitlyn Choiniere  
Finance Director

**EXHIBIT A**

**TAX RATE DISCLOSURE**

**Town of Smithfield  
BUDGET ANALYSIS  
FISCAL YEAR 2025-2026**

**Current Year - (ESTIMATED)**

	Gross Assessed Valuation	Exemptions	Net Assessed Valuation
Residential - Real Estate	2,495,007,330	(6,960,724)	2,488,046,606
Commercial - Real Estate	887,651,660	(49,313,433)	838,338,227
Real Estate - Frozen (Market Value)	919,974,450	(23,263,005)	896,711,445
Tangible Property	161,584,800	(50,279,212)	111,305,588

Tax Levy		Proposed Tax Rate	Prior Year Tax Rate	Increase \$	Increase %
Residential - Real Estate	31,075,702	12.49	12.39	0.10	0.81%
Commercial - Real Estate	18,250,623	21.77	18.58	3.19	17.17%
Real Estate - Frozen	8,922,051				
Tangible Property	6,649,396	59.74	59.74	0.00	0.00%
	<u>64,897,772</u>				

Tax Levies	
Proposed Year Tax Levy	64,897,772
Prior Year Tax Levy	62,733,891
Levy Increase - Amount	2,163,881
Levy Increase - %	3.45%

Budget Expenses	
GROSS Budget	\$ 100,206,223
TOTAL Revenues	35,308,451
NET Budget (Tax Levy)	<u>\$ 64,897,772</u>
<b>Current Estimated Tax Levy</b>	<u><u>\$ 64,897,772</u></u>

**EXHIBIT B**  
**Town of Smithfield**  
**FISCAL YEAR 2027**  
**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 2027	\$12.49	0.81%	\$21.77	17.17%	\$ 65,003,442	\$ 925,000	\$ 2,056,171	\$ 100,206,223
FY 2026 Revaluation	12.39	-14.20%	18.58	-8.07%	63,733,891	335,000	1,044,501	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	335,000	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 \$10,886,744 in Fund Balance and \$64,801,130 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 2027**

	FY 2024 <sup>1</sup>	FY 2025 <sup>1</sup>	Appropriated FY 2026	Projected FY 2026	PROPOSED FY 2027
<b>REVENUE AND TRANSFERS:</b>					
School State Aid	\$ 8,854,881	\$ 10,072,992	\$ 10,877,419	\$ 10,877,419	\$ 11,861,379
School Receipts - Miscellaneous	725,154	1,185,711	922,177	922,177	1,201,118
Property Taxes	60,013,693	61,758,753	62,733,891	62,733,891	64,897,772
Intergovernmental Revenue	11,982,385	16,221,062	14,443,545	14,443,545	15,325,477
Licenses, Fees and Permits	1,202,980	1,457,669	1,325,000	1,325,000	1,325,000
Departmental Revenue	640,304	499,493	1,659,285	1,659,285	1,089,200
Miscellaneous	766,692	1,197,198	1,430,000	1,430,000	830,000
Bryant University Agreement	-	-	650,000	650,000	360,106
Other Financing Sources	150,000	150,000	335,000	335,000	1,260,000
Revenue for Capital Exp. and Operations	1,898,498	1,356,499	1,044,501	1,044,501	2,056,171
<b>Total Revenue and Transfers</b>	<b>\$ 86,234,587</b>	<b>\$ 93,899,377</b>	<b>\$ 95,420,818</b>	<b>\$ 95,420,818</b>	<b>\$ 100,206,223</b>
<b>EXPENDITURES:</b>					
General Government	\$ 3,724,957	\$ 4,180,746	\$ 4,276,913	\$ 4,276,913	\$ 5,102,391
Public Safety	22,880,449	24,000,604	24,138,516	24,138,516	24,511,538
Public Works	5,265,256	5,711,880	7,431,509	7,431,509	7,620,087
Public Health and Assistance	162	1,397	10,965	10,965	5,000
Recreation and Senior Center	1,394,608	1,407,723	897,138	897,138	1,047,830
Libraries	1,552,709	1,560,039	1,560,039	1,560,039	1,606,839
Education	43,451,645	45,536,772	46,149,748	46,149,748	47,912,649
Miscellaneous	4,634,705	3,073,939	3,491,171	3,491,171	3,927,996
Debt Service	4,714,183	5,511,603	5,439,957	5,439,957	6,145,031
Municipal Capital Improvements	1,266,246	3,195,564	2,024,862	2,024,862	2,326,862
<b>Total Expenditures</b>	<b>\$ 88,884,920</b>	<b>\$ 94,180,267</b>	<b>\$ 95,420,818</b>	<b>\$ 95,420,818</b>	<b>\$ 100,206,223</b>
<b>EXCESS OF REVENUES AND TRANSFERS OVER EXPENDITURES INCLUDING RUBS <sup>2</sup></b>	<b>\$ (2,650,333)</b>	<b>\$ (280,890)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.00</b>

Note: 1. FY 2024 and 2025 are audited amounts.

# Town of Smithfield

## GENERAL FUND

### ACTUAL AND ANTICIPATED REVENUES FISCAL YEAR 2027

	FY 2024	FY 2025	Appropriated FY 2026	Projected FY 2026	PROPOSED FY 2027
<b><u>MISCELLANEOUS STATE &amp; LOCAL REVENUES</u></b>					
<u>School Aid</u>					
State Aid Schools	8,854,881	10,072,992	10,877,419	10,877,419	11,861,379
<u>State Revenues</u>					
School Housing Aid	1,548,959	3,114,650	2,767,739	2,767,739	2,918,380
Municipal Incentive Aid	-	-	-	-	-
Payment-in-lieu of Taxes - University/Airport	1,170,041	1,867,452	1,439,897	1,439,897	1,802,349
Public Service Corporation Tax	289,652	312,503	298,962	298,962	266,185
Hotel Tax / Meals Tax	1,439,193	1,569,468	1,507,203	1,507,203	1,772,372
Motor Vehicle Phase-out	7,098,694	7,089,021	7,098,694	7,098,694	7,235,141
State Tangible Exemptions	-	1,331,050	1,331,050	1,331,050	1,331,050
<u>Federal Aid</u>					
SAFER Grant	435,846	936,918	1,036,000	1,036,000	400,000
<u>Local - Non-Property Tax Revenue</u>					
School Miscellaneous	725,154	1,185,711	922,177	922,177	1,201,118
Departmental Revenue	640,304	499,493	623,285	623,285	689,200
Local Miscellaneous	(60,512)	155,946	300,000	300,000	300,000
Licenses, Fees and Permits	1,202,980	1,457,669	1,325,000	1,325,000	1,325,000
Impact Fees	-	300,000	600,000	600,000	263,000
Bryant University Agreement	-	-	650,000	650,000	360,106
Interest on Invested Funds	615,413	449,714	250,000	250,000	250,000
Interest on Taxes	211,791	291,538	280,000	280,000	280,000
<u>Revenue for Capital Exp. and Operations</u>					
Revenue for Capital Exp. and Operations	1,898,498	1,356,499	1,044,501	1,044,501	1,793,171
<u>Other Financing Sources</u>					
Lease Proceeds	-	-	-	-	-
Transfers from Fund Balance	150,000	150,000	335,000	335,000	1,260,000
<b>Total Miscellaneous Revenue</b>	<b>26,220,894</b>	<b>32,140,624</b>	<b>32,686,927</b>	<b>32,686,927</b>	<b>35,308,451</b>
<b><u>Local Property Tax Revenues</u></b>					
	60,013,693	61,758,753	62,733,891	62,733,891	64,897,772
<b>TOTAL - ACTUAL AND ANTICIPATED REVENUES</b>	<b>\$ 86,234,587</b>	<b>\$ 93,899,377</b>	<b>\$ 95,420,818</b>	<b>\$ 95,420,818</b>	<b>\$ 100,206,223</b>

# Town of Smithfield

## GENERAL FUND

### REVENUE DETAIL SUMMARY FISCAL YEAR 2027

ANTICIPATED REVENUE - GENERAL FUND	FY 2026-2027	
<b><u>Miscellaneous State &amp; Local Revenue</u></b>		
<u>State Revenues</u>		
School Housing Aid	\$ 2,918,380	
Payment-in-Lieu of Taxes - University & Airport	1,802,349	
Public Service Corporation Tax	266,185	
Hotel Tax / Meals Tax	1,772,372	
Motor Vehicle Phase-out	7,235,141	
State Tangible Exemption	1,331,050	
Total - State Revenues:	15,325,477	15,325,477
 <u>Federal Aid</u>		
SAFER Grant	400,000	
Total - Federal Revenues:	400,000	400,000
 <u>Local - Non-Property Tax Revenue</u>		
Local Miscellaneous - Town	1,783,048	
Local Miscellaneous - School	1,201,118	
Bryant University Agreement	360,106	
Indirect Cost Transfers from Enterprise Funds	531,152	
Reserve for Future Tax Assessments	1,260,000	
Interest on Invested Funds	250,000	
Interest on Taxes	280,000	
Total - Local Miscellaneous:	5,665,424	5,665,424
<b>Total - State &amp; Local Revenues</b>	<b>21,390,901</b>	<b>21,390,901</b>
 <b><u>Revenue for Capital Expenditures and Operations</u></b>		
Rescue Billing Fund	950,000	
Police Capital Equipment Escrow Fund	43,171	
Capital Reserve Fund	800,000	
Impact Fees	263,000	
<b>Total - Capital Expenditures and Operations Revenues</b>	<b>2,056,171</b>	<b>2,056,171</b>
 <b><u>School Revenues - State Aid</u></b>		
State Aid School		11,861,379
 <b><u>Local Property Tax Revenues</u></b>		
Local Taxes (Tax Levy)		64,897,772
<b>TOTAL - ANTICIPATED REVENUE</b>	<b>\$ 100,206,223</b>	<b>\$ 100,206,223</b>

**Town of Smithfield**  
**GENERAL FUND & ENTERPRISE FUNDS**

**EXPENDITURES - SUMMARY BY DEPARTMENT**  
**FISCAL YEAR 2027**

Dept #	Department	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2026 Projected	FY 2026-2027 Dept Request	FY 2026-2027 Town Manager's
001, 002	Legislative and Policy	667,264	610,669	597,016	597,016	629,516	600,516
003 (NEW)	Municipal Government Center	-	-	-	-	60,000	60,000
004	Town Manager	389,256	636,999	656,208	656,208	709,140	685,539
006	Town Clerk	390,046	390,081	409,915	409,915	405,572	404,027
007	Planning and Economic Development	224,819	293,992	254,023	254,023	453,211	367,943
008	Treasurer-Tax Collector	688,213	757,810	751,813	751,813	785,890	763,230
009	Tax Assessor	322,882	337,363	340,062	340,062	357,154	355,108
010	Building Official	429,941	447,243	470,142	470,142	494,521	487,427
011	Town Engineer	419,848	421,134	413,726	413,726	453,339	427,809
012	Information Technologies	-	-	-	-	785,943	601,365
016	Human Services/Senior Center	162	-	10,965	10,965	703,836	682,791
020	Town Hall	113,980	177,640	177,658	177,658	149,413	149,413
021	System-Wide Municipal Obligations	2,707,171	3,002,714	3,419,671	3,419,671	3,601,797	3,927,996
031	Fire Department	12,515,396	13,073,505	13,070,350	13,070,350	13,173,147	13,108,363
032	Police Department	10,037,449	10,593,275	10,793,763	10,793,763	11,013,089	10,968,284
033	Animal Control	221,753	208,491	274,403	274,403	285,043	284,385
034	Emergency Management Agency	105,851	125,333	131,213	131,213	137,506	150,506
041-045	Public Works and Parks	5,265,256	5,711,880	7,431,509	7,431,509	8,613,851	7,620,087
048	Recreation	882,105	997,669	321,129	321,129	338,321	339,539
049	Land Trust Commission	3,633	3,703	11,200	11,200	11,200	11,200
051	Planning Board	1,250	2,106	8,000	8,000	7,000	7,000
052	Zoning Board	3,010	8,483	7,500	7,500	8,000	9,500
053	Board of Canvassers	43,669	65,172	14,157	14,157	59,134	64,334
054	Conservation Commission	22,723	21,251	27,030	27,030	27,030	27,030
055	Economic Development Commission	2,000	1,800	2,400	2,400	4,500	3,500
057	Soil Erosion Committee	300	450	800	800	750	750
059	Board of Affordable Housing	-	-	-	-	-	-
060	Board of Assessment Review	150	300	300	300	600	600
061	Other Boards & Commissions	1,973	4,550	3,750	3,750	3,750	2,600
070	School Department	43,451,645	45,536,772	46,149,748	46,149,748	48,997,689	47,912,649
071	Greenville Library	941,850	941,850	941,850	941,850	970,105	970,105
072	East Smithfield Library	610,859	618,189	618,189	618,189	636,734	636,734
073	East Smithfield Neighborhood Center	1,792	1,397	6,450	6,450	61,500	30,500
074	Senior Center (MERGED with 016)	510,711	410,054	569,559	569,559	-	-
081	Town-Aided Programs	64,650	71,225	71,500	71,500	73,500	73,500
090	Municipal Debt Service	4,714,183	5,511,603	5,439,957	5,439,957	6,145,031	6,145,031
099	Municipal Capital Improvements	3,129,130	3,195,564	2,024,862	2,024,862	4,276,952	2,326,862
	<b>Total General Fund Expenditures</b>	<b>88,884,920</b>	<b>94,180,267</b>	<b>95,420,818</b>	<b>95,420,818</b>	<b>104,433,764</b>	<b>100,206,223</b>
	Smithfield Sewer Authority	3,790,498	3,545,103	4,404,439	4,404,439	4,338,793	4,310,639
	Smithfield Water Supply Board	1,589,505	1,708,103	2,592,897	2,592,897	2,908,001	2,908,001
	Smithfield Ice Rink	826,827	852,943	980,675	980,675	1,064,338	1,017,838
	<b>Total Enterprise Fund Expenditures</b>	<b>6,206,830</b>	<b>6,106,149</b>	<b>7,978,011</b>	<b>7,978,011</b>	<b>8,311,132</b>	<b>8,236,478</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 95,091,750</b>	<b>\$ 100,286,416</b>	<b>103,398,829</b>	<b>\$ 103,398,829</b>	<b>112,744,896</b>	<b>108,442,701</b>

**Town of Smithfield**  
**GENERAL FUND**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEAR 2027**

**FIRE DEPARTMENT**

Protective Clothing	\$ 30,000	
New Fire Pumper - Engine 1 - Payment 3 of 4	120,000	
Tower Ladder 1 - Payment 4 of 5	156,000	
New Rescue 3 - Payment 2 of 5	70,000	
New Fire Pumper - Engine 2 - Payment 2 of 4	275,000	
Ford Explorer - Staff Replacement (Capital Plan)	65,000	
<b>Total Fire Department</b>	<b>\$ 716,000</b>	

**POLICE DEPARTMENT**

(3) 2023 Tahoes - Payment 2 of 3	\$ 29,776	
(2) 2024 Ford Edge - Payment 2 of 3	13,395	
<b>Total Police Department</b>	<b>\$ 43,171</b>	

**PUBLIC WORKS/PARKS DEPARTMENT****Public Works**

Lease Payment - Equipment Replacement (4 of 4)	\$ 121,500	
Lease Payment - Fleet Replacement (3 of 4)	113,191	
Repair Brick Piers and Exterior Paining at DPW Main Garage (Based on 2025 Bid)	175,000	
Replace Lower Wall Insulation Rear Garage	10,000	
New 6 Wheel Dump Truck w/Plow (1 of 5)	50,000	

**Parks**

Sprinkler System (Materials Only) HS Baseball, Soccer, Ext Turf)	35,000	
Resurface Deerfield Park Tennis Courts	100,000	
Resurface Deerfield Park Basketball Courts	45,000	
Parking Lot Expansion Deerfield Park	35,000	
Playground Equipment Replacement	50,000	
Deerfield Park Ornimental Lights (11 of 22)	33,000	
Truck Replacement F-250 w/Power Lift Gate	75,000	
<b>Total Public Works/Parks Department</b>	<b>\$ 842,691</b>	

**TOWN HALL**

Paint Exterior of Town Hall	\$ 35,000	
<b>Total Town Hall</b>	<b>\$ 35,000</b>	

**LEGISLATIVE AND POLICY**

Mountaindale Road Culvert (23-ENG-02)	\$ 75,000	
Deer Run Estates Design Phase	150,000	
Stillwater Watershed Analysis	40,000	
School Capital Reserve	200,000	
Lawsuit Payment (2 of 15)	75,000	
Municipal Capital Reserve Fund	75,000	
Camp Sheppard Lease Payment (5 of 10)	75,000	
<b>Total Legislative and Policy</b>	<b>\$ 690,000</b>	

**PROPOSED CAPITAL IMPROVEMENT PROJECTS****\$ 2,326,862****LESS: REVENUE TOWARD PROJECTS**

Police Department Equipment Account	\$ 43,171	
Fire Department - Rescue Billing	1,000,000	
Capital Reserve Fund	800,000	
Impact Fees	263,000	
<b>Total Revenue/Grants Toward Projects</b>	<b>\$ 2,106,171</b>	

**TOTAL TAX LEVY UTILIZED FOR PROPOSED CAPITAL IMPROVEMENT PROJECTS****LESS REVENUE TOWARDS PROJECTS** **\$ 220,691**

**Town of Smithfield**  
**GENERAL FUND & ENTERPRISE FUNDS**  
**OPERATING EXPENDITURES BY DEPARTMENT**

**COMPARISON OF FY 2026 APPROPRIATED AND FY 2027 PROPOSED**

Dept #	Department	FY 2026 Appropriation	FY 2026 Projected	FY 2026-2027 Requested	FY 2026-2027 Town Manager's	Amount Change	Percentage Change
001, 002	Legislative and Policy	597,016	597,016	629,516	600,516	3,500	0.59%
003 (NEW)	Municipal Government Center	-	-	60,000	60,000	60,000	100.00%
004	Town Manager	656,208	656,208	709,140	685,539	29,331	4.47%
006	Town Clerk	409,915	409,915	405,572	404,027	(5,888)	-1.44%
007	Planning and Economic Development	254,023	254,023	453,211	367,943	113,920	44.85%
008	Treasurer-Tax Collector	751,813	751,813	785,890	763,230	11,417	1.52%
009	Tax Assessor	340,062	340,062	357,154	355,108	15,046	4.42%
010	Building Official	470,142	470,142	494,521	487,427	17,285	3.68%
011	Town Engineer	413,726	413,726	453,339	427,809	14,083	3.40%
012 (NEW)	Information Technologies	-	-	785,943	601,365	601,365	100.00%
016	Human Services/Senior Center	10,965	10,965	703,836	682,791	671,826	6127.00%
020	Town Hall	177,658	177,658	149,413	149,413	(28,246)	-15.90%
021	System-Wide Municipal Obligations	3,419,671	3,419,671	3,601,797	3,927,996	508,325	14.86%
031	Fire Department	13,070,350	13,070,350	13,173,147	13,108,363	38,013	0.29%
032	Police Department	10,793,763	10,793,763	11,013,089	10,968,284	174,521	1.62%
033	Animal Control	274,403	274,403	285,043	284,385	9,982	3.64%
034	Emergency Management Agency	131,213	131,213	137,506	150,506	19,293	14.70%
041-045	Public Works	7,431,509	7,431,509	8,613,851	7,620,087	188,578	2.54%
048	Parks and Recreation	321,129	321,129	338,321	339,539	18,410	5.73%
049	Land Trust Commission	11,200	11,200	11,200	11,200	-	0.00%
051	Planning Board	8,000	8,000	7,000	7,000	(1,000)	-12.50%
052	Zoning Board	7,500	7,500	8,000	9,500	2,000	26.67%
053	Board of Canvassers	14,157	14,157	59,134	64,334	50,177	354.43%
054	Conservation Commission	27,030	27,030	27,030	27,030	-	0.00%
055	Economic Development Commission	2,400	2,400	4,500	3,500	1,100	45.83%
057	Soil Erosion Committee	800	800	750	750	(50)	-6.25%
059	Board of Affordable Housing	-	-	-	-	-	0.00%
060	Board of Assessment Review	300	300	600	600	300	100.00%
061	Other Boards & Commissions	3,750	3,750	3,750	2,600	(1,150)	-30.67%
070	School Department	46,149,748	46,149,748	48,997,689	47,912,649	1,762,901	3.82%
071	Greenville Public Library	941,850	941,850	970,105	970,105	28,255	3.00%
072	East Smithfield Public Library	618,189	618,189	636,734	636,734	18,545	3.00%
073	East Smithfield Neighborhood Center	6,450	6,450	61,500	30,500	24,050	372.87%
074	Senior Center (MERGED with 016)	569,559	569,559	-	-	(569,559)	-100.00%
081	Town-Aided Programs	71,500	71,500	73,500	73,500	2,000	2.80%
090	Municipal Debt Service	5,439,957	5,439,957	6,145,031	6,145,031	705,074	12.96%
099	Municipal Capital Improvements	2,024,862	2,024,862	4,276,952	2,326,862	302,000	14.91%
	<b>Total General Fund Expenditures</b>	<b>95,420,818</b>	<b>95,420,818</b>	<b>104,433,764</b>	<b>100,206,223</b>	<b>4,785,405</b>	<b>5.02%</b>
	Smithfield Sewer Authority	4,404,439	4,404,439	4,338,793	4,310,639	(93,800)	-2.13%
	Smithfield Water Supply Board	2,592,897	2,592,897	2,908,001	2,908,001	315,104	12.15%
	Smithfield Ice Rink	980,675	980,675	1,064,338	1,017,838	37,163	3.79%
	<b>Total Enterprise Fund Expenditures</b>	<b>7,978,011</b>	<b>7,978,011</b>	<b>8,311,132</b>	<b>8,236,478</b>	<b>258,467</b>	<b>3.24%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 103,398,829</b>	<b>\$ 103,398,829</b>	<b>112,744,896</b>	<b>\$ 108,442,701</b>	<b>5,043,872</b>	<b>4.88%</b>

**Town of Smithfield**  
**GENERAL FUND**  
**BALANCE SHEET**  
**FISCAL YEAR ENDED JUNE 30, 2025**

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**ASSETS**

Cash, Investments, and cash equivalents	\$ 14,104,845
Property taxes receivable	2,240,476
Due from other funds, entities and intergovernmental receivable	13,731,739
<b><i>TOTAL ASSETS</i></b>	<b>\$ 30,077,060</b>

**LIABILITIES, DEFERRED INFLOW, AND FUND BALANCE**

**Liabilities:**

Accounts payable and accrued expenses	\$ 1,945,262
Due to other funds and intergovernmental payable	16,970,974
Other Liabilities	382,687
<b><i>Total Liabilities</i></b>	<b>19,298,923</b>

**Deferred Inflow of Resources:**

Unavailable tax and fee revenue	550,465
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**Fund Balance:**

Non-spendable	109,162
Committed	2,484,845
Unassigned	7,633,665
<b><i>Total Fund Balance</i></b>	<b>10,227,672</b>

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

**\$ 30,077,060**

**Town of Smithfield**  
**Summary of Debt Service to General Fund Expenditures**

(Gross of Outside Revenue)

Budget	Fiscal 2026	%	Fiscal 2026	%	\$ Change	%Change
Municipal Budget	\$ 52,523,280	49.3%	\$ 43,831,113	45.9%	\$ 8,692,167	19.83%
Debt Service	<u>2,005,569</u>	<u>1.9%</u>	<u>1,256,575</u>	<u>1.3%</u>	<u>748,994</u>	<u>59.61%</u>
Total Municipal	\$ 54,528,849	51.2%	\$ 45,087,688	47.3%	\$ 9,441,161	20.94%
School Budget	\$ 47,912,649	45.0%	\$ 46,149,748	48.4%	\$ 1,762,901	3.82%
Debt Service	<u>4,139,462</u>	<u>3.9%</u>	<u>4,183,382</u>	<u>4.4%</u>	<u>(43,920)</u>	<u>-1.05%</u>
Total School	\$ 52,052,111	48.8%	\$ 50,333,130	52.7%	\$ 1,718,981	3.42%
Operating Budget	\$ 100,435,929	94.2%	\$ 89,980,861	94.3%	\$ 10,455,068	11.62%
Debt Service	<u>6,145,031</u>	<u>5.8%</u>	<u>5,439,957</u>	<u>5.7%</u>	<u>705,074</u>	<u>12.96%</u>
Total Budget	\$ 106,580,960	100.0%	\$ 95,420,818	100.0%	\$ 11,160,142	11.70%

**EXHIBIT K**

**Town of Smithfield  
Charter Amendment Balances  
Fiscal Year 2027**

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Unassigned Fund Balance June 30, 2025 \$ 7,633,665

	<u>Land Trust</u>	<u>Capital Reserve Fund</u>
Fund Balance as of June 30, 2025	\$ 602,235	\$ 891,152
Fiscal Year '26 Designated Contributions	-	-
Fund Balance Available	<u>602,235</u>	<u>891,152</u>
Fiscal Year 2026 Expenditures	<u>-</u>	<u>(800,000)</u>
Estimated Cash Balance June 30, 2026	\$ 602,235	\$ 91,152
Fiscal Year Proposed 2027 Expenditures	<u>-</u>	<u>-</u>
Estimated Fund Balance June 30, 2027	<u>\$ 602,235</u>	<u>\$ 91,152</u>

# Municipal Debt Service

## 7/1/2026-6/30/2027

	Payment Date	Principal	Interest		Total
<b>Town</b>					
\$4.355 GO 11/20 (Refunded 11A & 12B)	7/15/2026		1.515%	9,552	9,552
	1/15/2027	570,000	1.515%	9,552	<u>579,552</u>
					589,104
\$2.050 GO 11/20 (Refunded 2011A)	7/15/2026		5.00%	24,475	24,475
	1/15/2027	205,000	5.00%	24,475	<u>229,475</u>
					253,950
\$4.375 GO 12/15	11/15/2026		5.00%	57,563	57,563
	5/15/2027	300,000	5.00%	57,563	<u>357,563</u>
					415,125
\$6.075 GO 9/16	9/1/2026	305,000	4.00%	39,553	344,553
	3/1/2027		4.00%	33,453	<u>33,453</u>
					378,005
\$35.985 GO 9/21	11/15/2026		5.00%	560,875	560,875
	5/15/2027	1,400,000	5.00%	560,875	<u>1,960,875</u>
					2,521,750
\$6.618 RIIB 12/22	9/1/2026	1,100,000	2.20%	58,168	1,158,168
	3/1/2027		2.20%	44,418	<u>44,418</u>
					1,202,587
\$4.770 GO 2/26	10/1/2026	500,000	6.30%	25,043	525,043
	11 Pmts		6.30%	254,468	<u>254,468</u>
					779,510
<b>Total Debt Service</b>		<u>\$ 4,380,000</u>		<u>\$ 1,760,031</u>	<u>\$ 6,140,031</u>
<b>Sewer *</b>					
\$4.0 RI Clean Water Finance Bonds	9/1/2026	203,145	2.39%	23,488	226,633
	3/1/2027		2.39%	20,553	<u>20,553</u>
					247,186
\$3.37 RI Clean Water Finance Bonds	9/1/2026	168,450	2.31%	19,852	188,302
	3/1/2027		2.31%	17,485	<u>17,485</u>
					205,787
<b>Total Sewer Debt Service</b>		<u>\$ 371,595</u>		<u>\$ 81,378</u>	<u>\$ 452,973</u>
* Sewer Bonds are budgeted in Sewer Fund					
<b>Water *</b>					
\$3.00 Water System Revenue Bonds	9/1/2026	113,358	2.33%	39,071	152,429
	3/1/2027		2.33%	37,580	<u>37,580</u>
					190,010
<b>Total Water Debt Service</b>		<u>\$ 113,358</u>		<u>\$ 76,651</u>	<u>\$ 190,010</u>
* Water Bonds are budgeted in Water Fund					
<b>Total Municipal Debt Service</b>		<u>\$ 4,864,953</u>		<u>\$ 1,918,061</u>	<u>\$ 6,783,014</u>



**MUNICIPAL EXPENDITURE DETAIL**  
**001, 002 - Legislative and Policy**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0100101 0101	Salaries & Wages	31,682	18,167	20,500	6,875	20,500	20,500	-	0.00%
0100102 0131	FICA/Social Security Taxes	1,568	1,390	1,568	631	1,568	1,568	0.25	0.02%
0100103 0121	Personnel Services	10,017	7,219	8,000	3,512	8,000	8,000	-	0.00%
0100103 0711	Advertising	38,850	42,871	38,000	17,643	34,000	34,000	(4,000)	-10.53%
0100103 0924	Comprehensive Community Plan	-	-	-	-	10,000	10,000	10,000	0.00%
0100104 0601	Office Supplies	1,544	16,061	2,000	96	2,000	2,000	-	0.00%
0100104 0621	Grant Writer	57,600	57,600	60,000	28,800	60,000	60,000	-	0.00%
0100104 0771	Miscellaneous	18,159	579	11,000	7,065	14,000	10,000	(1,000)	-9.09%
0100105 0999	Capital Expenditures	229,835	543,260	890,000	90,578	1,705,000	815,000	(75,000)	-8.43%
0100201 0101	Salaries & Wages	28,000	25,500	32,000	6,375	32,000	32,000	-	0.00%
0100202 0131	FICA/Social Security Taxes	2,085	1,951	2,448	975	2,448	2,448	-	0.00%
0100203 0707	Legal Fees	919,433	4,705	400,000	231,470	425,000	400,000	-	0.00%
0100203 0775	Codification Of Ordinances	6,426	1,500	6,000	3,210	6,000	6,000	-	0.00%
0100203 0901	Tree Warden	1,500	-	1,500	1,500	1,500	1,500	-	0.00%
0100203 0902	Town Surveyor	-	421,085	1,500	-	-	-	(1,500)	-100.00%
0100204 0960	RI League of Cities & Towns	10,703	10,703	11,000	10,703	11,000	11,000	-	0.00%
0100204 0962	No. RI Chamber of Commerce	1,340	1,340	1,500	1,340	1,500	1,500	-	0.00%

<b>Totals:</b>	1,358,742	1,153,931	1,487,016	410,774	2,334,516	1,415,516	(71,500)	-4.81%
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<b>Capital Expenditures</b>	229,835	543,260	890,000	90,578	1,705,000	815,000	(75,000)	-8.43%
<b>Operating Expenditures</b>	1,128,908	610,670	597,016	320,196	629,516	600,516	3,500	0.59%

**SALARY EXPENDITURE DETAIL**  
**001, 002 - Legislative and Policy**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages (0100101 0101)</b>	<b>31,682</b>	<b>18,167</b>	<b>20,500</b>	<b>6,875</b>	<b>20,500</b>	<b>20,500</b>	<b>0</b>
Town Council President			4,500		4,500	4,500	0
Council Member			4,000		4,000	4,000	0
Council Member			4,000		4,000	4,000	0
Council Member			4,000		4,000	4,000	0
Council Member			4,000		4,000	4,000	0
<b>Salaries &amp; Wages (0100201 0101)</b>	<b>28,000</b>	<b>25,500</b>	<b>32,000</b>	<b>6,375</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>
Probate Judge			15,000		15,000	15,000	0
Municipal Court Judge			15,000		15,000	15,000	0
Town Sergeant			2,000		2,000	2,000	0
<b>Subtotal Salaries</b>	<b>59,682</b>	<b>43,667</b>	<b>52,500</b>	<b>13,250</b>	<b>52,500</b>	<b>52,500</b>	<b>0</b>
<b>Longevity</b>	0	0	0	0	0	0	0
<b>Overtime</b>	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>59,682</b>	<b>43,667</b>	<b>52,500</b>	<b>13,250</b>	<b>52,500</b>	<b>52,500</b>	<b>0</b>
<b>FICA Expense Salaries 1</b>	<b>3,653</b>	<b>3,341</b>	<b>4,016</b>	<b>1,606</b>	<b>1,568</b>	<b>1,568</b>	<b>-2,448</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**003 - Municipal Government Center**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
NEW	Part-Time	-	-	-	-	-	-	-	N/A
NEW	FICA/Social Security Taxes	-	-	-	-	-	-	-	N/A
NEW	Pension - Defined Contribution	-	-	-	-	-	-	-	N/A
NEW	Pension - State Pension	-	-	-	-	-	-	-	N/A
NEW	Professional Cleaning Services	-	-	-	-	-	-	-	N/A
NEW	Printing & Reproduction	-	-	-	-	-	-	-	N/A
NEW	Building Renovations & Maint	-	-	-	-	-	-	-	N/A
NEW	Building Maint & Supplies	-	-	-	-	30,000	30,000	30,000	N/A
NEW	Janitorial Supplies	-	-	-	-	-	-	-	N/A
NEW	Copy Machine	-	-	-	-	-	-	-	N/A
NEW	Capital Expenditures	-	-	-	-	-	-	-	N/A
NEW	Office Equipment and Maintenance	-	-	-	-	-	-	-	N/A
NEW	Electricity	-	-	-	-	12,500	12,500	12,500	N/A
NEW	Telephone	-	-	-	-	-	-	-	N/A
NEW	Heating Fuel	-	-	-	-	15,500	15,500	15,500	N/A
NEW	Water	-	-	-	-	2,000	2,000	2,000	N/A
<b>Totals:</b>		-	-	-	-	60,000	60,000	60,000	N/A
<b>Capital Expenditures</b>		-	-	-	-	-	-	-	N/A
<b>Operating Expenditures</b>		-	-	-	-	60,000	60,000	60,000	N/A

**MUNICIPAL EXPENDITURE DETAIL**

**004 - Town Manager**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024	FY 2024-2025	FY 2025-2026 Appropriation	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2027	
		Actual Expenditures	Actual Expenditures		12/31/2025 Expenditures	Department Requested	Town Manager Recommended	Vs. FY 2026 Adopted \$ Change	% Change
0100401 0101	Salaries & Wages	398,283	523,572	489,930	248,358	513,520	494,770	4,840	0.99%
0100402 0142	Medical Insurance - Active	40,863	31,600	62,435	9,310	81,902	81,902	19,467	31.18%
0100403 0143	Dental Insurance - Active	2,476	2,203	3,129	1,061	3,910	3,910	781	24.95%
0100404 0131	FICA/Social Security Taxes	30,676	37,250	38,122	19,510	39,284	37,850	(272)	-0.71%
0100405 0155	Life Insurance	650	975	1,085	271	1,085	1,085	-	0.00%
0100406 0146	Pension - Defined Contribution	4,326	3,834	5,370	2,792	5,362	5,174	(196)	-3.64%
0100407 0148	Pension - State Pension	33,662	29,584	37,137	16,052	39,490	38,048	911	2.45%
0100408 0301	Publications & Subscriptions	1,721	902	2,200	-	2,000	2,000	(200)	-9.09%
0100408 0501	Official Travel	5,182	1,125	5,500	-	5,000	5,000	(500)	-9.09%
0100408 0612	Printing & Reproduction	408	453	1,500	-	1,000	1,000	(500)	-33.33%
0100408 0751	Dues & Conferences	3,981	691	4,500	1,114	4,000	4,000	(500)	-11.11%
0100409 0601	Office Supplies	2,172	2,366	2,500	760	2,000	2,000	(500)	-20.00%
NEW	Contingency	-	-	-	-	6,000	6,000	6,000	N/A
0100410 0202	Telephone	2,546	2,442	2,800	1,446	2,800	2,800	-	0.00%
<b>Totals:</b>		526,944	636,999	656,208	300,673	707,352	685,539	29,331	4.47%

**\*\*IT Salary has moved to Department 012.**

**SALARY EXPENDITURE DETAIL**

**004 - Town Manager**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0100401 0101)</b>	<b>398,283</b>	<b>523,572</b>	<b>489,930</b>	<b>248,358</b>	<b>513,520</b>	<b>494,770</b>	<b>4,840</b>
Town Manager			160,600		165,418	165,418	4,818
Chief of Staff (Part Time)			0		20,000	20,000	20,000
HR Administrator			100,400		103,412	103,412	3,012
Assistant HR Administrator			0		75,000	56,250	56,250
Executive Assistant to Town Manager			88,000		90,640	90,640	2,640
Project Coordinator			57,330		59,050	59,050	1,720
IT Manager**			83,600		0	0	-83,600
<b>Subtotal Salaries</b>	<b>398,283</b>	<b>523,572</b>	<b>489,930</b>	<b>248,358</b>	<b>513,520</b>	<b>494,770</b>	<b>4,840</b>
Longevity	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>398,283</b>	<b>523,572</b>	<b>489,930</b>	<b>248,358</b>	<b>513,520</b>	<b>494,770</b>	<b>4,840</b>
<b>FICA Expense</b>	<b>30,676</b>	<b>37,250</b>	<b>38,122</b>	<b>19,510</b>	<b>39,284</b>	<b>37,850</b>	<b>-272</b>

\*\*IT Salary has moved to Department 012

**MUNICIPAL EXPENDITURE DETAIL**

**006 - Town Clerk**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0100601 0101	Salaries & Wages	256,432	268,490	275,419	132,344	285,856	285,856	10,437	3.79%
0100601 0103	Part-Time	18,099	3,280	-	-	-	-	-	0.00%
0100601 0104	Longevity	6,776	7,146	8,644	3,577	8,963	8,963	319	3.69%
0100602 0102	Overtime	1,148	1,909	2,500	72	1,000	1,000	(1,500)	-60.00%
0100603 0142	Medical Insurance - Active	41,980	44,880	55,177	19,342	39,965	39,965	(15,212)	-27.57%
0100604 0143	Dental Insurance - Active	1,601	1,634	2,728	865	1,868	1,868	(860)	-31.51%
0100605 0131	FICA/Social Security Taxes	21,457	21,316	21,922	10,921	22,630	22,630	708	3.23%
0100606 0155	Life Insurance	848	866	866	217	868	868	2	0.23%
0100607 0146	Pension - Defined Contribution	1,943	2,030	2,127	1,042	2,205	2,205	78	3.67%
0100608 0148	Pension - State Pension	22,306	23,568	21,532	8,911	22,672	22,672	1,140	5.29%
0100609 0612	Printing & Reproduction	1,150	-	1,000	-	1,000	1,000	-	0.00%
0100609 0751	Dues & Conferences	899	585	500	100	200	2,000	1,500	300.00%
0100609 0774	Records & Indexing	12,779	12,078	15,000	7,742	15,000	12,000	(3,000)	-20.00%
0100610 0602	Office Equipment	522	305	500	-	500	-	(500)	-100.00%
0100610 0601	Office Supplies/Maintenance	1,615	787	1,000	557	1,000	2,000	1,000	100.00%
0100611 0603	Office Equipment Maintenance	46	764	500	112	500	-	(500)	-100.00%
0100612 0202	Telephone	445	443	500	536	500	1,000	500	100.00%
<b>Totals:</b>		390,045	390,080	409,915	186,337	404,727	404,027	(5,888)	-1.44%

**SALARY EXPENDITURE DETAIL**

**006 - Town Clerk**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0100601 0101)</b>	<b>256,432</b>	<b>268,490</b>	<b>275,419</b>	<b>132,344</b>	<b>285,856</b>	<b>285,856</b>	<b>10,437</b>
Town Clerk			88,525		91,181	91,181	2,656
Deputy Town Clerk (Union)			64,393		67,074	67,074	2,681
Licensing/Coordination Clerk (Union)			63,703		66,355	66,355	2,652
Administrative Clerk (Union)			58,798		61,246	61,246	2,448
<b>Part Time (0100601 0103)</b>	<b>18,099</b>	<b>3,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Salaries</b>	<b>274,531</b>	<b>271,770</b>	<b>275,419</b>	<b>132,344</b>	<b>285,856</b>	<b>285,856</b>	<b>10,437</b>
<b>Longevity (0100601 0104)</b>	6,776	7,146	8,644	3,577	8,963	8,963	319
<b>Overtime (0100602 0102)</b>	1,148	1,909	2,500	72	1,000	1,000	-1,500
<b>Total Salaries</b>	<b>282,455</b>	<b>280,825</b>	<b>286,563</b>	<b>135,993</b>	<b>295,819</b>	<b>295,819</b>	<b>9,256</b>
<b>FICA Expense</b>	<b>21,457</b>	<b>21,316</b>	<b>21,922</b>	<b>10,921</b>	<b>22,630</b>	<b>22,630</b>	<b>708</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**007 - Municipal Planner**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0100701 0101	Salaries & Wages	138,687	148,551	167,850	102,062	271,126	226,126	58,276	34.72%
0100701 0107	Annual Leave	3,761	58,684	2,000	-	-	-	(2,000)	-100.00%
0100702 0142	Medical Insurance - Active	42,884	45,491	40,660	9,175	66,655	66,655	25,995	63.93%
0100703 0143	Dental Insurance - Active	1,516	1,471	1,927	1,283	3,062	3,062	1,135	58.91%
0100704 0131	FICA/Social Security Taxes	10,798	15,142	12,841	7,963	20,741	17,299	4,458	34.71%
0100705 0155	Life Insurance	415	361	433	54	651	651	218	50.35%
0100706 0146	Pension - Defined Contribution	493	632	639	771	2,711	2,261	1,622	253.87%
0100707 0148	Pension - State Pension	11,696	12,252	12,723	4,834	20,850	17,389	4,666	36.67%
01007078 0501	Official Travel	-	-	300	-	1,000	1,000	700	233.33%
0100708 0301	Publications & Subscriptions	-	-	400	-	3,000	1,000	600	150.00%
0100708 0612	Printing & Reproduction	-	-	500	1,154	3,000	3,000	2,500	500.00%
0100708 0751	Dues & Conferences	2,668	35	250	368	2,000	2,500	2,250	900.00%
0100708 0789	Plan and Policy Review	-	-	-	-	-	-	-	0.00%
0100708 0701	Consultant Services	10,810	10,092	12,000	7,323	50,000	20,000	8,000	66.67%
0100709 0602	Office Equipment	-	-	-	-	-	-	-	0.00%
0100709 0601	Office Supplies/Maintenance	285	567	500	234	6,000	6,000	5,500	1100.00%
0100710 0202	Telephone	805	714	1,000	357	1,000	1,000	-	0.00%
<b>Totals:</b>		224,819	293,991	254,023	135,578	451,796	367,943	113,920	44.85%

**SALARY EXPENDITURE DETAIL**

**007 - Municipal Planner**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0100701 0101)</b>	<b>138,678</b>	<b>148,551</b>	<b>167,850</b>	<b>102,062</b>	<b>271,126</b>	<b>226,126</b>	<b>58,276</b>
Planning Director			104,000		115,360	115,360	11,360
Assistant Planning Director			0		90,000	45,000	45,000
Assistant to Town Planner			63,850		65,766	65,766	1,916
<b>Subtotal Salaries</b>	<b>138,678</b>	<b>148,551</b>	<b>167,850</b>	<b>102,062</b>	<b>271,126</b>	<b>226,126</b>	<b>58,276</b>
<b>Longevity</b>	0	0	0	0	0	0	0
<b>Overtime</b>	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>138,678</b>	<b>148,551</b>	<b>167,850</b>	<b>102,062</b>	<b>271,126</b>	<b>226,126</b>	<b>58,276</b>
<b>FICA Expense</b>	<b>10,798</b>	<b>15,142</b>	<b>12,841</b>	<b>7,963</b>	<b>20,741</b>	<b>17,299</b>	<b>4,458</b>

**MUNICIPAL EXPENDITURE DETAIL**

**008 - Treasurer/Tax Collector**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0100801 0101	Salaries & Wages	451,840	483,825	502,076	240,235	518,629	518,629	16,553	3.30%
0100801 0103	Part-Time	7,740	-	-	-	-	-	-	0.00%
0100801 0104	Longevity	6,045	6,551	7,826	3,428	8,463	8,463	637	8.13%
0100801 0107	Annual Leave	3,546	3,688	3,000	2,659	3,500	3,500	500	16.67%
0100802 0102	Overtime	3,419	2,992	1,500	34	1,000	1,000	(500)	-33.33%
0100803 0142	Medical Insurance - Active	103,271	114,559	95,837	47,650	104,120	104,120	8,283	8.64%
0100804 0143	Dental Insurance - Active	4,535	4,311	4,656	2,283	4,931	4,931	275	5.90%
0100805 0131	FICA/Social Security Taxes	35,808	37,595	39,255	19,283	40,399	40,399	1,144	2.91%
0100806 0155	Life Insurance	1,300	1,300	1,300	325	1,302	1,302	2	0.15%
0100807 0146	Pension - Defined Contribution	3,657	3,940	4,112	2,035	4,254	4,254	142	3.45%
0100808 0148	Pension - State Pension	39,470	42,765	38,651	16,220	40,533	40,533	1,882	4.87%
0100809 0301	Publications & Subscriptions	80	-	100	-	-	-	(100)	-100.00%
0100809 0501	Official Travel	763	678	1,000	212	1,000	1,000	-	0.00%
0100809 0612	Printing & Reproduction	-	-	500	-	500	100	(400)	-80.00%
0100809 0751	Dues & Conferences	1,649	1,597	2,000	209	2,000	2,000	-	0.00%
0100809 0777	Tax Sales & Collections	13,320	42,857	40,000	6,016	40,000	20,000	(20,000)	-50.00%
0100810 0601	Office Supplies	5,530	4,409	4,000	4,068	5,000	5,000	1,000	25.00%
0100810 0602	Office Equipment	-	448	-	-	-	-	-	0.00%
0100811 0603	Office Equipment Maintenance	-	-	-	-	-	-	-	0.00%
0100812 0202	Telephone	6,240	6,295	6,000	4,115	8,000	8,000	2,000	33.33%
<b>Totals:</b>		688,212	757,811	751,813	348,772	783,630	763,230	11,417	1.52%

**SALARY EXPENDITURE DETAIL**  
**008 - Treasurer/Tax Collector**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages (0100801 0101)</b>	<b>451,840</b>	<b>483,825</b>	<b>502,076</b>	<b>240,235</b>	<b>518,629</b>	<b>518,629</b>	<b>16,553</b>
Finance Director			122,000		125,660	125,660	3,660
Controller			98,750		101,713	101,713	2,963
Municipal Accountant			87,960		90,599	90,599	2,639
Chief Clerk (Union)			64,393		67,074	67,074	2,681
Administrative Clerk/Sewer (Union)			63,703		66,355	66,355	2,652
Purchasing Agent			65,270		67,228	67,228	1,958
<b>Part Time (0100801 0103)</b>	<b>7,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Salaries</b>	<b>459,580</b>	<b>483,825</b>	<b>502,076</b>	<b>240,235</b>	<b>518,629</b>	<b>518,629</b>	<b>16,553</b>
<b>Longevity (0100801 0104)</b>	6,045	6,551	7,826	3,428	8,463	8,463	637
<b>Overtime (0100802 0102)</b>	3,419	2,992	1,500	34	1,000	1,000	-500
<b>Total Salaries</b>	<b>469,044</b>	<b>493,368</b>	<b>511,402</b>	<b>243,697</b>	<b>528,092</b>	<b>528,092</b>	<b>16,690</b>
<b>FICA Expense</b>	<b>35,808</b>	<b>37,595</b>	<b>39,255</b>	<b>19,283</b>	<b>40,399</b>	<b>40,399</b>	<b>1,144</b>

**MUNICIPAL EXPENDITURE DETAIL**

**009 - Tax Assessor**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0100901 0101	Salaries & Wages	204,537	214,733	224,871	107,653	233,116	233,116	8,245	3.67%
0100901 0103	Part-Time	-	-	-	-	-	-	-	0.00%
0100901 0104	Longevity	-	-	1,000	-	1,000	1,000	-	0.00%
0100902 0142	Medical Insurance - Active	69,486	71,681	60,990	30,308	66,655	66,655	5,665	9.29%
0100903 0143	Dental Insurance - Active	2,916	2,678	2,892	1,418	3,062	3,062	170	5.88%
0100904 0131	FICA/Social Security Taxes	15,134	15,847	17,279	8,227	17,910	17,279	-	0.00%
0100905 0155	Life Insurance	614	668	650	162	651	651	1	0.15%
0100906 0146	Pension - Defined Contribution	2,046	2,137	2,259	1,107	2,341	2,341	82	3.64%
0100907 0148	Pension - State Pension	17,631	18,659	17,121	7,101	18,004	18,004	883	5.15%
0100908 0301	Publications & Subscriptions	230	300	300	80	300	300	-	0.00%
0100908 0501	Official Travel-Gas Reimb	6,600	7,400	7,500	3,000	7,500	7,500	-	0.00%
0100908 0612	Printing & Reproduction	609	387	1,000	200	1,000	1,000	-	0.00%
0100908 0733	Education & Training	500	75	1,000	250	1,000	1,000	-	0.00%
0100908 0751	Dues & Conferences	255	612	800	240	800	800	-	0.00%
0100909 0601	Office Supplies	979	842	1,000	433	1,000	1,000	-	0.00%
0100910 0202	Telephone	1,345	1,344	1,400	762	1,400	1,400	-	0.00%
<b>Totals:</b>		322,882	337,362	340,063	160,940	355,739	355,108	15,046	4.42%

**SALARY EXPENDITURE DETAIL**

**009 - Tax Assessor**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>		<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0100901 0101)</b>	<b>Single</b>	<b>204,537</b>	<b>214,733</b>	<b>224,871</b>	<b>107,653</b>	<b>233,116</b>	<b>233,116</b>	<b>8,245</b>
Tax Assessor				96,000		98,880	98,880	2,880
Deputy Tax Assessor (Union)				67,755		70,576	70,576	2,821
Administrative Tax Specialist (Union)				61,116		63,660	63,660	2,544
<b>Subtotal Salaries</b>		<b>204,537</b>	<b>214,733</b>	<b>224,871</b>	<b>107,653</b>	<b>233,116</b>	<b>233,116</b>	<b>8,245</b>
<b>Longevity (0100901 0104)</b>		0	0	1,000	0	1,000	1,000	0
<b>Overtime</b>		0	0	0	0	0	0	0
<b>Total Salaries</b>		<b>204,537</b>	<b>214,733</b>	<b>225,871</b>	<b>107,653</b>	<b>234,116</b>	<b>234,116</b>	<b>8,245</b>
<b>FICA Expense</b>		<b>15,134</b>	<b>15,847</b>	<b>17,279</b>	<b>8,227</b>	<b>17,910</b>	<b>17,910</b>	<b>631</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**010 - Building and Zoning**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0101001 0101	Salaries & Wages	253,789	263,063	300,795	142,363	312,196	312,196	11,401	3.79%
0101001 0103	Part Time	-	-	-	-	-	-	-	0.00%
0101001 0104	Longevity	6,899	7,354	8,367	3,681	9,194	9,194	827	9.88%
0101002 0102	Overtime	376	1,251	1,000	401	1,000	1,000	-	0.00%
0101003 0142	Medical Insurance - Active	63,882	59,000	36,847	20,686	39,965	39,965	3,118	8.46%
0101004 0143	Dental Insurance - Active	3,537	2,571	1,764	888	2,465	2,465	701	39.75%
0101005 0131	FICA/Social Security Taxes	19,374	19,998	23,727	11,578	24,663	24,663	936	3.94%
0101006 0155	Life Insurance	866	704	866	199	868	868	2	0.23%
0101007 0146	Pension - Defined Contribution	2,615	2,530	3,092	1,500	3,214	3,214	122	3.94%
0101008 0148	Pension - State Pension	22,539	22,081	23,434	9,608	24,361	24,361	927	3.96%
0101009 0122	Special Personnel Services	48,320	54,005	55,000	20,965	60,000	55,000	-	0.00%
0101009 0301	Publications & Subscriptions	382	-	1,000	-	-	500	(500)	-50.00%
0101009 0501	Official Travel-Gas Reimb	1,297	1,291	2,000	630	2,000	1,000	(1,000)	-50.00%
0101009 0612	Printing & Reproduction	-	-	-	-	-	-	-	0.00%
0101009 0751	Dues & Conferences	1,741	2,645	4,000	1,095	4,000	4,000	-	0.00%
0101010 0601	Office Supplies/Maintenance	971	2,703	2,000	176	5,000	4,000	2,000	100.00%
0101010 0602	Office Equipment	1,500	3,798	2,000	44	-	-	(2,000)	-100.00%
0101011 0511	Vehicles	162	2,292	2,500	1,706	2,750	3,000	500	20.00%
0101012 0202	Telephone	1,691	1,957	1,750	925	2,000	2,000	250	14.29%
<b>Totals:</b>		429,939	447,243	470,142	216,443	493,677	487,427	17,285	3.68%

**SALARY EXPENDITURE DETAIL**

**010 - Building and Zoning**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0101001 0101)</b>	<b>253,789</b>	<b>263,063</b>	<b>300,795</b>	<b>142,363</b>	<b>312,196</b>	<b>312,196</b>	<b>11,401</b>
Building and Zoning Official			96,400		99,292	99,292	2,892
Deputy Building Official (Union)			69,420		72,310	72,310	2,890
Deputy Zoning Official (Union)			69,420		72,310	72,310	2,890
Bldg./Zoning Secretary (Union)			65,555		68,284	68,284	2,729
<b>Part Time (0101001 0103)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Salaries</b>	<b>253,789</b>	<b>263,063</b>	<b>300,795</b>	<b>142,363</b>	<b>312,196</b>	<b>312,196</b>	<b>11,401</b>
<b>Longevity (0101001 0104)</b>	6,899	7,354	8,367	3,681	9,194	9,194	827
<b>Overtime (0101002 0102)</b>	376	1,251	1,000	401	1,000	1,000	0
<b>Total Salaries</b>	<b>261,064</b>	<b>271,668</b>	<b>310,162</b>	<b>146,445</b>	<b>322,390</b>	<b>322,390</b>	<b>12,228</b>
<b>FICA Expense</b>	<b>19,374</b>	<b>19,998</b>	<b>23,727</b>	<b>11,578</b>	<b>24,663</b>	<b>24,663</b>	<b>936</b>

**MUNICIPAL EXPENDITURE DETAIL**

**011 - Engineering Department**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0101101 0101	Salaries & Wages	201,808	200,490	241,913	95,947	254,011	254,011	12,098	5.00%
0101101 0103	Part Time	19,617	30,485	25,000	8,670	25,000	25,000	-	0.00%
0101101 0104	Longevity	6,714	4,721	-	-	500	500	500	100.00%
0101101 0107	Annual Leave	37,041	28,539	2,000	-	-	-	(2,000)	-100.00%
0101102 0102	Overtime	224	159	-	-	-	-	-	0.00%
0101103 0142	Medical Insurance - Active	70,190	75,406	34,847	41,770	52,060	52,060	17,213	49.40%
0101104 0143	Dental Insurance - Active	2,112	1,561	2,728	614	2,465	2,465	(263)	-9.63%
0101105 0131	FICA/Social Security Taxes	19,468	19,821	20,572	8,151	21,383	21,383	811	3.94%
0101106 0155	Life Insurance	578	542	650	108	651	651	1	0.15%
0101107 0146	Pension - Defined Contribution	2,291	2,053	2,419	1,006	2,795	2,795	376	15.55%
0101108 0148	Pension - State Pension	17,975	17,925	18,337	6,205	21,494	21,494	3,157	17.22%
0101109 0301	Publications & Subscriptions	-	-	150	-	150	100	(50)	-33.33%
0101109 0501	Official Travel-Gas Reimb	384	148	500	26	500	-	(500)	-100.00%
0101109 0612	Printing & Reproduction	-	74	300	-	-	-	(300)	-100.00%
01001109 0731	Tuition Reimbursement	-	2,276	10,000	798	5,000	5,000	(5,000)	-50.00%
0101109 0703	Engineering Services	9,096	11,131	15,000	-	16,000	12,000	(3,000)	-20.00%
0101109 0705	RIPDES Storm Water	25,749	22,173	35,000	7,815	36,000	25,000	(10,000)	-28.57%
0101109 0751	Dues & Conferences	165	1,048	500	-	250	250	(250)	-50.00%
0101110 0601	Office Supplies/Maintenance	374	762	850	549	1,000	2,000	1,150	135.29%
0101110 0602	Office Equipment	272	292	500	-	600	-	(500)	-100.00%
0101111 0603	Office Equipment Maintenance	461	250	250	660	250	-	(250)	-100.00%
0101112 0511	Vehicles Maintenance	14	132	1,110	8	1,000	2,000	890	80.18%
0101113 0202	Telephone	923	1,146	1,100	550	1,100	1,100	-	0.00%
<b>Totals:</b>		415,455	421,133	413,726	172,879	442,209	427,809	14,083	3.40%

**SALARY EXPENDITURE DETAIL**

**011 - Engineering Department**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0101101 0101)</b>	<b>201,808</b>	<b>200,490</b>	<b>241,913</b>	<b>95,947</b>	<b>254,011</b>	<b>254,011</b>	<b>12,098</b>
Town Engineer			104,000		107,120	107,120	3,120
Engineering Aide/GIS Specialist			76,000		82,400	82,400	6,400
Engineering Secretary (Union)			61,913		64,491	64,491	2,578
<b>Part Time (0101101 0103)</b>	<b>19,617</b>	<b>30,485</b>	<b>25,000</b>	<b>8,670</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>Subtotal Salaries</b>	<b>221,425</b>	<b>230,975</b>	<b>266,913</b>	<b>104,617</b>	<b>279,011</b>	<b>279,011</b>	<b>12,098</b>
<b>Longevity (0101101 0104)</b>	6,714	4,721	0	0	500	500	500
<b>Overtime (0101102 0102)</b>	224	159	0	0	0	0	0
<b>Total Salaries</b>	<b>228,363</b>	<b>235,855</b>	<b>266,913</b>	<b>104,617</b>	<b>279,511</b>	<b>279,511</b>	<b>12,598</b>
<b>FICA Expense</b>	<b>19,468</b>	<b>19,821</b>	<b>20,572</b>	<b>8,151</b>	<b>21,383</b>	<b>21,383</b>	<b>811</b>

**Engineering Aide Hired at \$80,000.00**

**MUNICIPAL EXPENDITURE DETAIL**

**012 - Information Technologies**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027	
								Vs. FY 2026 Adopted \$ Change	% Change
NEW	Salaries & Wages	-	-	-	-	178,911	178,911	178,911	N/A
NEW	Part-Time	-	-	-	-	-	-	-	N/A
NEW	Longevity	-	-	-	-	-	-	-	N/A
NEW	Medical Insurance - Active	-	-	-	-	29,842	29,842	29,842	N/A
NEW	Dental Insurance - Active	-	-	-	-	1,445	1,445	1,445	N/A
NEW	FICA/Social Security Taxes	-	-	-	-	13,687	13,687	13,687	N/A
NEW	Life Insurance	-	-	-	-	434	434	434	N/A
NEW	Pension - Defined Contribution	-	-	-	-	1,789	1,789	1,789	N/A
NEW	Pension - State Pension	-	-	-	-	13,758	13,758	13,758	N/A
NEW	Maintenance/Support	-	-	-	-	35,000	35,000	35,000	N/A
NEW	Hardware/Software	-	-	-	-	297,375	240,000	240,000	N/A
NEW	Tech Support	-	-	-	-	8,500	8,500	8,500	N/A
NEW	Internet Services	-	-	-	-	34,544	15,000	15,000	N/A
NEW	Emergency/Cybersecurity Reserve	-	-	-	-	25,000	-	-	N/A
NEW	Capital Expenditures	-	-	-	-	137,000	-	-	N/A
NEW	Miscellaneous	-	-	-	-	10,000	10,000	10,000	N/A
NEW	Police Computers	-	-	-	-	82,000	-	-	N/A
NEW	Fire Computers	-	-	-	-	53,000	53,000	53,000	N/A
<b>Totals:</b>		-	-	-	-	922,284	601,365	601,365	N/A

**SALARY EXPENDITURE DETAIL**  
**012 - Information Technologies**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages (NEW)</b>	0	0	178,519	0	178,911	178,911	392
IT Director			88,000		101,661	101,661	13,661
Technology Coordinator			90,519		77,250	77,250	-13,269
IT Support Specialist			0		55,000	0	0
<b>Subtotal Salaries</b>	<b>0</b>	<b>0</b>	<b>178,519</b>	<b>0</b>	<b>178,911</b>	<b>178,911</b>	<b>392</b>
<b>Longevity</b>	0	0	0	0	0	0	0
<b>Overtime</b>	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>178,519</b>	<b>0</b>	<b>178,911</b>	<b>178,911</b>	<b>392</b>
<b>FICA Expense</b>	<b>1,920</b>	<b>0</b>	<b>1,913</b>	<b>534</b>	<b>13,687</b>	<b>13,687</b>	<b>11,774</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**016 - Human Services/Senior Center**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0107401 0101	Salaries & Wages (A)	216,291	159,184	283,466	92,655	327,044	327,044	43,578	15.37%
0107401 0103	Part Time (B)	40,991	43,733	25,352	23,045	51,092	51,092	25,740	101.53%
0107401 0104	Longevity	7,845	7,590	10,597	5,841	11,556	11,556	959	9.05%
0107402 0102	Overtime	6,089	11,038	7,000	3,469	7,000	7,000	-	0.00%
0107403 0142	Medical Insurance - Active	66,791	63,047	86,809	38,006	118,715	118,715	31,906	36.75%
0107404 0143	Dental Insurance - Active	2,890	2,528	3,692	1,614	5,527	5,527	1,835	49.71%
0107405 0131	FICA/Social Security Taxes	20,091	16,225	24,971	9,581	30,347	30,347	5,376	21.53%
0107406 0155	Life Insurance	866	686	1,083	217	1,085	1,085	2	0.18%
0107407 0146	Pension - Defined Contribution	2,410	1,854	3,041	1,153	3,386	3,386	345	11.35%
0107408 0148	Pension - State Pension	20,769	16,183	23,048	7,280	26,038	26,038	2,990	12.97%
0107409 0751	Dues & Conferences	3,836	3,324	500	(2,407)	5,000	3,500	3,000	600.00%
0107410 0561	Building Supplies / Equipment	21,519	4,258	12,500	1,445	12,500	10,000	(2,500)	-20.00%
0107410 0601	Office Supplies	6,101	4,648	5,000	4,026	9,500	7,500	2,500	50.00%
0107411 0999	Capital Expenditures	1,200	-	25,000	-	35,000	-	(25,000)	-100.00%
0107412 0562	Building Maintenance	48,500	30,946	25,000	19,453	30,000	25,000	-	0.00%
0107413 0521	Vehicle Maintenance	9,214	5,026	10,000	2,785	12,000	10,000	-	0.00%
0107414 0201	Electricity	16,571	15,153	20,000	7,198	20,000	15,000	(5,000)	-25.00%
0107414 0202	Telephone	3,949	4,528	5,000	2,169	5,000	4,500	(500)	-10.00%
0107414 0203	Heating Fuel	13,537	17,668	15,000	4,060	15,000	15,000	-	0.00%
0107414 0204	Water	2,451	2,435	2,500	2,334	3,000	3,000	500	20.00%
NEW	Human Services Programs (NEW)	-	-	-	-	1,500	1,500	1,500	N/A
0107410 0771	Senior Center Programs	-	-	5,000	-	6,000	6,000	1,000	20.00%

<b>Totals:</b>	511,910	410,054	594,559	223,923	736,291	682,791	88,232	14.84%
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<b>Capital Expenditures</b>	1,200	-	25,000	-	35,000	-	(25,000)	-100.00%
<b>Operating Expenditures</b>	510,710	410,054	569,559	223,923	701,291	682,791	113,232	19.88%

**Due & Conferences - \$2,000 for HS and \$3,000 for Sr Ctr**  
**Office Supplies - \$1,500 for HS and \$6,000 for Sr Ctr**

**SALARY EXPENDITURE DETAIL**  
**016 - Human Services/Senior Center**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 FY 2025-2026 Appropriation	FY 2025-2026 12/31/2024 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages (0107401 0101)</b>	<b>216,291</b>	<b>159,184</b>	<b>283,466</b>	<b>63,046</b>	<b>327,044</b>	<b>327,044</b>	<b>43,578</b>
Senior Center Director			85,000		92,700	92,700	7,700
Human Services Assistant (Union)			-		58,865	58,865	58,865
Senior Center Assistant			30,000		-	-	-30,000
Asst. to Senior Center Director (Union)			61,915		64,492	64,492	2,577
Senior Van Driver (Union)			65,066		67,775	67,775	2,709
Meal Site Manager (Union)			41,485		43,212	43,212	1,727
<b>Part Time (0107401 0103)</b>	<b>40,991</b>	<b>43,733</b>	<b>25,352</b>	<b>21,972</b>	<b>51,092</b>	<b>51,092</b>	<b>25,740</b>
Maintenance Worker			20,352		20,352	20,352	0
Administrative Clerk			-		25,740	25,740	25,740
Backup Van Driver			5,000		5,000	5,000	0
<b>Subtotal Salaries</b>	<b>257,282</b>	<b>202,917</b>	<b>308,818</b>	<b>85,018</b>	<b>378,136</b>	<b>378,136</b>	<b>69,318</b>
<b>Longevity (0107401 0104)</b>	7,845	7,590	10,597	3,732	11,556	11,556	959
<b>Overtime (0107402 0102)</b>	6,089	11,038	7,000	5,664	7,000	7,000	0
<b>Total Salaries</b>	<b>271,216</b>	<b>221,545</b>	<b>326,415</b>	<b>94,414</b>	<b>396,692</b>	<b>396,692</b>	<b>70,277</b>
<b>FICA Expense</b>	<b>20,091</b>	<b>16,225</b>	<b>24,971</b>	<b>6,819</b>	<b>30,347</b>	<b>30,347</b>	<b>5,376</b>

Senior Ctr Director Hired at \$90,000.00

Human Services Assistant New Union Position

**MUNICIPAL EXPENDITURE DETAIL**

**020 - Town Hall**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0102001 0103	Part-Time	23,300	18,627	25,000	6,787	25,000	25,000	-	0.00%
0102002 0131	FICA/Social Security Taxes	1,920	1,488	1,913	534	1,913	1,913	(1)	-0.03%
0102003 0146	Pension - Defined Contribution	233	186	250	70	-	-	(250)	-100.00%
0102004 0148	Pension - State Pension	2,008	1,626	1,895	464	-	-	(1,895)	-100.00%
0102005 0570	Professional Cleaning Services	10,400	11,533	11,000	5,010	11,000	11,000	-	0.00%
0102005 0612	Printing & Reproduction	18,383	17,684	26,000	9,184	20,000	20,000	(6,000)	-23.08%
0102006 0561	Building Renovations & Maint	3,771	4,621	8,000	1,595	6,000	6,000	(2,000)	-25.00%
0102006 0562	Building Maint & Supplies	15,246	40,520	30,000	16,006	30,000	30,000	-	0.00%
0102006 0565	Janitorial Supplies	1,187	2,111	1,500	1,620	2,000	2,000	500	33.33%
0102006 0602	Copy Machine	695	446	600	-	-	-	(600)	-100.00%
0102007 0999	Capital Expenditures	750	3,701	-	-	130,000	35,000	35,000	100.00%
0102008 0603	Office Equipment and Maintenance	-	3,746	11,500	-	5,000	5,000	(6,500)	-56.52%
0102009 0201	Electricity	17,786	52,191	40,000	10,640	30,000	30,000	(10,000)	-25.00%
0102009 0202	Telephone	5,127	5,112	6,000	2,556	5,000	5,000	(1,000)	-16.67%
0102009 0203	Heating Fuel	10,840	11,370	12,000	2,946	11,000	11,000	(1,000)	-8.33%
0102009 0204	Water	2,334	2,678	2,000	1,766	2,500	2,500	500	25.00%
<b>Totals:</b>		113,980	177,641	177,658	59,179	279,413	184,413	6,755	3.80%
<b>Capital Expenditures</b>		750	3,701	-	-	130,000	35,000	130,000	100.00%
<b>Operating Expenditures</b>		113,230	173,940	177,658	59,179	149,413	149,413	(28,246)	-15.90%

**SALARY EXPENDITURE DETAIL**

**020 - Town Hall**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2025-2026 Department Requested</b>	<b>FY 2025-2026 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Part Time (0102001 0103)</b>	<b>23,300</b>		<b>25,000</b>	<b>6,787</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
Custodian - PT			25,000		25,000	25,000	0
<b>Subtotal Salaries</b>	<b>23,300</b>	<b>0</b>	<b>25,000</b>	<b>6,787</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>Longevity</b>	0	0	0	0	0	0	0
<b>Overtime</b>	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>23,300</b>	<b>0</b>	<b>25,000</b>	<b>6,787</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>FICA Expense</b>	<b>1,920</b>	<b>0</b>	<b>1,913</b>	<b>534</b>	<b>1,913</b>	<b>1,913</b>	<b>-1</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**021 - System-Wide Municipal Obligations**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0102102 0133	Blue Cross/Delta Dental	-	-	-	-	-	-	-	0.00%
0102104 0132	Unemployment Compensation	14,503	46,395	40,000	3,657	40,000	30,000	(10,000)	-25.00%
0102105 0136	Retirement	29,374	31,197	60,000	50,794	60,000	50,000	(10,000)	-16.67%
0102106 0134	Post Employee Escrow	325,000	350,000	350,000	350,000	350,000	350,000	-	0.00%
0102107 0207	Sewer Assessment & User Fees	1,200	1,700	2,000	1,800	2,000	2,000	-	0.00%
0102108 0611	Postage	28,308	25,704	30,000	12,924	30,000	28,000	(2,000)	-6.67%
0102108 0910	Audit - Town Financial Records	59,500	89,000	95,000	54,500	98,000	98,000	3,000	3.16%
0102109 0705	Computer Services**	217,107	277,893	230,000	205,421	-	-	(230,000)	-100.00%
0102109 0898	Computer Operations**	3,404	4,604	10,000	2,721	-	-	(10,000)	-100.00%
0102110 0712	Insurance Premium	1,009,622	1,044,128	1,052,662	1,082,387	1,200,000	1,250,000	197,338	18.75%
0102111 0851	Reserve Unpaid Tax & Abatement	-	-	50,000	-	50,000	50,000	-	0.00%
0102112 0911	Revaluation Escrow	-	-	65,000	-	65,000	65,000	-	0.00%
0102114 0137	Retirement Reserve	-	-	50,000	-	50,000	200,000	150,000	300.00%
0102114 0899	Municipal Escrow	-	-	-	-	-	-	-	0.00%
0102114 0926	Merit Reserve	-	-	100,000	-	100,000	460,482	360,482	360.48%
0102115 0156	Medical Insurance - Retirees	989,082	1,093,976	1,246,481	584,320	1,512,283	1,300,000	53,519	4.29%
0102116 0157	Dental Insurance - Retirees	25,169	31,638	38,528	15,274	44,514	44,514	5,986	15.54%
<b>Totals:</b>		2,702,268	2,996,236	3,419,671	2,363,799	3,601,797	3,927,996	508,325	14.86%

**MUNICIPAL EXPENDITURE DETAIL**  
**031 - Fire Department**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0103101 0101	Salaries & Wages (FF)	5,135,015	5,691,819	6,344,847	2,854,069	6,268,474	6,268,474	(76,373)	-1.20%
0103101 0104	Longevity (FF)	264,870	306,270	316,317	148,301	291,761	291,761	(24,556)	-7.76%
0103101 0105	Holidays	364,092	436,395	380,000	200,004	380,000	380,000	-	0.00%
0103101 0107	Annual Leave	307,489	315,748	500,000	212,037	480,000	480,000	(20,000)	-4.00%
0103101 0122	Special Personnel Services	197,200	208,198	230,000	183,967	230,000	230,000	-	0.00%
0103102 0112	Salaries & Wages (FC)	362,976	305,427	368,056	158,926	321,659	321,659	(46,397)	-12.61%
0103102 0114	Longevity (FC)	17,285	15,733	18,109	6,621	14,398	14,398	(3,711)	-20.49%
0103102 0115	Holidays (FC)	23,064	19,811	25,000	8,452	20,000	20,000	(5,000)	-20.00%
0103102 0117	Vacation (FC)	32,090	60,127	20,000	8,487	25,000	25,000	5,000	25.00%
0103103 0102	Overtime (FF)	1,216,152	985,337	125,000	364,348	200,000	200,000	75,000	60.00%
0103103 0106	Sick Leave (FF)	235,799	229,417	200,000	193,702	200,000	200,000	-	0.00%
0103104 0113	Overtime (FC)	36,487	51,771	40,000	8,652	25,000	25,000	(15,000)	-37.50%
0103104 0116	Sick Leave (FC)	46,135	16,577	20,000	3,549	20,000	20,000	-	0.00%
0103105 0142	Medical Insurance - Active (FF)	1,271,812	1,417,171	1,192,450	666,184	1,287,467	1,287,467	95,017	7.97%
0103106 0144	Medical Insurance - Active (FC)	51,982	37,617	73,719	28,144	83,384	83,384	9,665	13.11%
0103107 0143	Dental Insurance - Active (FF)	54,807	55,050	55,752	29,858	57,138	57,138	1,386	2.49%
0103108 0108	Comp & Vacation Cash In (FF)	182,694	96,388	180,000	8,954	180,000	180,000	-	0.00%
0103108 0145	Dental Insurance - Active (FC)	1,556	1,079	3,576	571	3,623	3,623	47	1.31%
0103109 0131	FICA/Social Security Taxes	659,660	699,913	582,726	354,079	644,611	644,611	61,885	10.62%
0103110 0155	Life Insurance	16,480	17,256	18,411	4,332	18,194	18,194	(217)	-1.18%
0103111 0401	Clothing Allowance	29,653	28,608	117,000	116,096	117,000	117,000	-	0.00%
0103111 0404	Uniform Maintenance	125,531	129,300	50,800	-	50,800	50,800	-	0.00%
0103112 0149	Pension - Local Pension (FF)	814,208	965,854	1,157,509	432,409	1,098,349	1,098,349	(59,160)	-5.11%
0103112 0150	Pension - Local Set Aside (FF)	35,878	41,797	42,125	10,764	40,532	40,532	(1,593)	-3.78%
0103113 0147	Pension - State Pension (FF)	259,378	407,757	404,808	221,114	462,603	462,603	57,795	14.28%
0103114 0146	Pension - Defined Contribution (FC)	1,496	1,785	2,386	1,255	2,582	2,582	196	8.21%
0103114 0148	Pension - State Pension (FC)	12,895	15,662	18,009	7,999	28,528	28,528	10,519	58.41%
0103115 0141	Physical Examinations	38,965	46,175	42,000	-	43,260	43,260	1,260	3.00%

**MUNICIPAL EXPENDITURE DETAIL**  
**031 - Fire Department**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0103115 0733	Education & Training	29,634	29,321	41,000	15,203	41,000	35,000	(6,000)	-14.63%
0103115 0751	Dues & Conferences	1,459	3,466	3,000	975	3,000	3,000	-	0.00%
0103116 0533	Radio	-	-	-	-	-	-	-	0.00%
0103116 0534	Fire Alarm	15,934	9,228	13,500	127	14,000	6,000	(7,500)	-55.56%
0103116 0541	Fire Supplies & Equip	21,149	11,284	11,000	3,016	13,000	13,000	2,000	18.18%
0103116 0562	Building Maint & Supplies	65,671	65,637	50,000	22,495	51,500	51,500	1,500	3.00%
0103116 0601	Office Supplies	3,410	5,088	7,000	1,883	7,000	5,000	(2,000)	-28.57%
0103117 0999	Capital Expenditures	474,940	552,380	651,000	12,579	716,000	716,000	65,000	9.98%
0103118 0521	Vehicle Maintenance	423,819	179,253	240,000	88,779	247,200	240,000	-	0.00%
0103118 0524	Gas & Oil	84,796	70,548	95,000	25,075	75,000	75,000	(20,000)	-21.05%
0103119 0201	Electricity	25,247	31,754	31,000	14,854	35,000	30,000	(1,000)	-3.23%
0103119 0202	Telephone	26,306	39,064	30,000	15,033	35,800	30,000	-	0.00%
0103119 0203	Heating Fuel	17,725	21,149	15,250	5,388	20,500	20,000	4,750	31.15%
0103119 0204	Water	2,851	3,551	4,000	2,349	5,500	5,500	1,500	37.50%
0103120 0403	Protective Gear	-	-	-	-	-	-	-	0.00%
0103120 0412	Fire Prevention	1,747	120	1,000	-	1,000	-	(1,000)	-100.00%
<b>Totals:</b>		12,990,337	13,625,883	13,721,349	6,440,633	13,859,863	13,824,363	103,013	0.75%
<b>Capital Expenditures</b>		474,940	552,380	651,000	12,579	716,000	716,000	65,000	9.98%
<b>Operating Expenditures</b>		12,515,397	13,073,503	13,070,349	6,428,054	13,143,863	13,108,363	38,014	0.29%

**SALARY EXPENDITURE DETAIL**

**031 - Fire Department  
FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages - FF (0103101 0101)</b>	<b>5,135,015</b>	<b>5,691,819</b>	<b>6,344,847</b>	<b>2,854,069</b>	<b>6,268,474</b>	<b>6,268,474</b>	<b>-76,373</b>
Chief			129,400		133,282	133,282	3,882
Deputy Chief (SR)/Fire (Union)			102,228		102,228	102,228	0
Deputy Chief/EMS (Union)			102,228		102,228	102,228	0
Deputy Chief/Fire (Union)			324,401		301,329	301,329	-23,072
Captain/Training & Safety (Union)			100,443		100,443	100,443	0
Captain/Fire Prevention (Union)			100,443		100,443	100,443	0
Captain/Fire (Union)			185,872		278,808	278,808	92,936
Captain/EMS (Union)			278,808		278,808	278,808	0
Lieutenant/Fire Prevention (Union)			185,872		185,872	185,872	0
Lieutenant/Fire (Union)			1,508,632		718,131	718,131	-790,501
Lieutenant/EMS (Union)			84,486		718,131	718,131	633,645
Private, 3rd Year (Union)			1,967,133		2,118,452	2,118,452	151,319
Private, 2nd Year (Union)			583,381		393,498	393,498	-189,883
Probationary Private (Union)			644,535		642,851	642,851	-1,684
MIH Officer			46,985		93,970	93,970	46,985
<b>Salaries &amp; Wages - FC (0103102 0112)</b>	<b>362,976</b>	<b>305,427</b>	<b>368,056</b>	<b>158,926</b>	<b>321,659</b>	<b>321,659</b>	<b>-46,397</b>
Civilian Secretary (Union)			68,138		68,896	68,896	758
Fire Alarm Superintendent (Union)			69,428		70,201	70,201	773
Civilian Dispatcher 3rd Year (Union)			129,168		182,562	182,562	53,394
Civilian Dispatcher 2nd Year (Union)			0		0	0	0
Probationary Civilian Dispatcher (Union)			101,322		0	0	-101,322
<b>Subtotal Salaries</b>	<b>5,497,991</b>	<b>5,997,246</b>	<b>6,712,903</b>	<b>3,012,995</b>	<b>6,590,133</b>	<b>6,590,133</b>	<b>-245,540</b>
<b>Longevity - FF (0103101 0104)</b>	<b>264,870</b>	<b>306,270</b>	<b>316,317</b>	<b>148,301</b>	<b>291,761</b>	<b>291,761</b>	<b>-24,556</b>
<b>Overtime - FF (0103103 0102)</b>	<b>1,216,152</b>	<b>985,337</b>	<b>125,000</b>	<b>364,348</b>	<b>200,000</b>	<b>200,000</b>	<b>75,000</b>
<b>Holiday Pay - FF (0103101 0105)</b>	<b>364,092</b>	<b>436,395</b>	<b>380,000</b>	<b>200,004</b>	<b>380,000</b>	<b>380,000</b>	<b>0</b>
<b>Longevity - FC (0103102 0114)</b>	<b>17,285</b>	<b>15,733</b>	<b>18,109</b>	<b>6,621</b>	<b>14,398</b>	<b>14,398</b>	<b>-3,711</b>
<b>Overtime - FC (0103104 0113)</b>	<b>36,487</b>	<b>51,771</b>	<b>40,000</b>	<b>8,652</b>	<b>25,000</b>	<b>25,000</b>	<b>-15,000</b>
<b>Holiday Pay - FC (0103102 0115)</b>	<b>23,064</b>	<b>19,811</b>	<b>25,000</b>	<b>8,452</b>	<b>20,000</b>	<b>20,000</b>	<b>-5,000</b>
<b>Total Salaries</b>	<b>7,419,941</b>	<b>7,812,563</b>	<b>7,617,329</b>	<b>3,749,373</b>	<b>7,521,292</b>	<b>7,521,292</b>	<b>-218,807</b>
<b>FICA Expense</b>	<b>659,660</b>	<b>699,913</b>	<b>582,726</b>	<b>354,079</b>	<b>644,611</b>	<b>644,611</b>	<b>61,885</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**032 - Police Department**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2027	
		Actual Expenditures	Actual Expenditures	Appropriation	12/31/2025 Expenditures	Department Requested	Town Manager Recommendation	Vs. FY 2026 Adopted \$ Change	% Change
0103201 0101	Salaries & Wages (PO)	3,640,004	3,851,119	4,401,930	1,980,548	4,323,726	4,323,726	(78,204)	-1.78%
0103201 0104	Longevity (PO)	311,684	324,667	345,960	162,020	362,652	362,652	16,692	4.82%
0103201 0105	Holidays	226,839	246,995	251,589	110,055	296,238	296,238	44,649	17.75%
0103201 0107	Annual Leave	298,600	336,482	175,000	122,683	187,000	187,000	12,000	6.86%
0103202 0103	Part-Time	31,833	-	-	-	-	-	-	0.00%
0103202 0112	Salaries & Wages (PC)	731,570	775,725	895,328	375,074	851,201	851,201	(44,127)	-4.93%
0103202 0114	Longevity (PC)	43,372	14,504	15,338	7,266	20,562	20,562	5,224	34.06%
0103203 0102	Overtime (PO)	190,483	199,262	146,509	70,939	156,000	156,000	9,491	6.48%
0103203 0106	Sick Leave	197,130	155,964	125,000	188,493	133,000	133,000	8,000	6.40%
0103203 0125	Compensatory Time	291,801	392,576	376,619	204,482	395,000	395,000	18,381	4.88%
0103204 0113	Overtime (PC)	122,456	89,898	60,000	40,508	63,300	63,300	3,300	5.50%
0103205 0142	Medical Insurance - Active (PO)	832,307	887,588	764,851	416,883	828,208	828,208	63,357	8.28%
0103206 0144	Medical Insurance - Active (PC)	159,850	150,434	154,491	63,753	158,180	158,180	3,689	2.39%
0103207 0143	Dental Insurance - Active (PO)	32,211	35,108	34,040	19,271	35,632	35,632	1,592	4.68%
0103208 0145	Dental Insurance - Active (PC)	6,786	5,283	6,963	2,631	7,396	7,396	433	6.22%
0103209 0131	FICA/Social Security Taxes	506,709	549,183	466,394	290,135	519,334	519,334	52,940	11.35%
0103210 0155	Life Insurance	11,985	11,949	12,214	3,267	12,803	12,803	589	4.82%
0103211 0146	Pension - Defined Contribution (PC)	6917.54	7674.46	8,458	3,807	8,009	8,009	(449)	-5.31%
0103212 0401	Clothing Allowance	106,669	128,700	136,100	130,320	152,150	152,150	16,050	11.79%
0103213 0149	Pension - Local Pension (PO)	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)	409,166	481,612	409,847	203,313	429,272	429,272	19,425	4.74%
0103215 0148	Pension - State Pension (PC)	64,182	65,312	62,578	23,876	59,944	59,944	(2,634)	-4.21%
0103216 0611	Postage	2,236	2,652	2,800	759	3,200	3,200	400	14.29%
0103216 0612	Printing & Reproduction	3,150	3,150	3,150	1,698	3,150	3,150	-	0.00%
0103216 0702	Special Services	90	-	3,000	-	3,000	500	(2,500)	-83.33%
0103216 0731	Education	20,858	27,486	30,000	2,267	30,000	30,000	-	0.00%
0103216 0732	Training	28,338	9,114	30,000	8,165	30,000	30,000	-	0.00%
0103216 0751	Dues & Conferences	6,180	6,180	6,180	2,445	6,180	6,180	-	0.00%
0103217 0411	Ammunition	4,290	6,791	7,300	6,566	7,300	7,300	-	0.00%
0103217 0522	Tools	325	249	875	290	875	875	-	0.00%

**MUNICIPAL EXPENDITURE DETAIL**

**032 - Police Department**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2027	
		Actual Expenditures	Actual Expenditures	Appropriation	12/31/2025 Expenditures	Department Requested	Town Manager Recommendation	Vs. FY 2026 Adopted	\$ Change
0103217 0533	Radio	9,908	10,368	15,500	6,000	15,500	6,000	(9,500)	-61.29%
0103217 0544	Police Supplies-Guns, Etc.	40,556	50,000	50,000	15,054	50,000	50,000	-	0.00%
0103217 0545	Crossing Guards	-	62,677	64,620	28,601	69,015	69,015	4,395	6.80%
0103217 0562	Building Maint & Supplies	34,533	40,923	39,250	28,138	39,250	39,250	-	0.00%
0103217 0601	Office Supplies	10,868	14,594	15,000	6,171	15,000	15,000	-	0.00%
0103217 0620	Special Services - D.A.R.E.	5,146	7,362	10,000	1,476	10,000	10,000	-	0.00%
0103218 0623	Computer Equipment & Supplies	30,000	29,988	40,000	6,218	60,000	60,000	20,000	50.00%
0103219 0999	Capital Expenditures	196,099	160,933	139,171	-	166,261	43,171	(96,000)	-68.98%
0103220 0561	Building Renovations & Maint	8,467	5,856	14,000	-	14,000	14,000	-	0.00%
0103220 0603	Office Equipment Maintenance	28,117	27,864	27,300	10,858	27,300	27,300	-	0.00%
0103221 0521	Vehicle Maintenance	20,000	20,000	20,000	12,231	40,000	30,000	10,000	50.00%
0103221 0523	Tires & Tubes	6,500	5,218	6,500	1,729	10,000	10,000	3,500	53.85%
0103221 0524	Gas & Oil	100,074	82,590	90,000	31,926	90,000	90,000	-	0.00%
0103222 0201	Electricity	36,770	46,725	42,000	24,019	42,000	42,000	-	0.00%
0103222 0202	Telephone	28,606	32,812	32,000	12,725	32,000	32,000	-	0.00%
0103222 0203	Heating Fuel	2,975	3,734	8,172	885	8,172	6,000	(2,172)	-26.58%
<b>Totals:</b>		10,233,548	10,754,209	10,932,934	6,014,454	11,158,717	11,011,455	78,521	0.72%
<b>Capital Expenditures</b>		196,099	160,933	139,171	-	166,261	43,171	(96,000)	-68.98%
<b>Operating Expenditures</b>		10,037,449	10,593,276	10,793,763	6,014,454	10,992,456	10,968,284	174,521	1.62%

**SALARY EXPENDITURE DETAIL**  
**032 - Police Department**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages - PO (0103201 0101)</b>	<b>3,640,004</b>	<b>3,851,119</b>	<b>4,401,930</b>	<b>1,980,548</b>	<b>4,323,726</b>	<b>4,323,726</b>	<b>-78,204</b>
Chief			134,400		138,432	138,432	
Deputy Chief			129,400		133,282	133,282	
Captain (Union)			339,575		339,575	339,575	
Lieutenant (Union)			312,502		312,502	312,502	
Detective Lieutenant (Union)			217,359		217,359	217,359	
Sergeant (Union)			570,860		570,860	570,860	
Detective Sergeant (Union)			99,656		99,656	99,656	
Patrol Officer (Union)			1,881,090		1,794,972	1,794,972	
1st Year Patrol Officer (Union)			297,141		297,141	297,141	
2nd Year Patrol Officer (Union)			77,095		77,095	77,095	
3rd Year Patrol Officer (Union)			161,589		161,589	161,589	
Detective Patrol Officer (Union)			181,263		181,263	181,263	
<b>Salaries &amp; Wages - PC (0103202 0112)</b>	<b>731,570</b>	<b>775,725</b>	<b>895,328</b>	<b>375,074</b>	<b>851,201</b>	<b>851,201</b>	<b>-44,127</b>
Network Administrator**			90,519		0	0	
Payroll Administration (Union)			69,916		73,814	73,814	
Criminal Case Coordinator (Union)			72,352		76,386	76,386	
Executive Secretary (Union)			74,781		78,950	78,950	
Detective Clerk (Union)			67,606		141,422	141,422	
Mechanic (Union)			70,871		74,823	74,823	
Facility Maintenance/Groundskeeper (Union)			62,275		65,747	65,747	
Dispatcher (Union)			268,635		212,443	212,443	
Criminalist - PT			28,800		30,776	30,776	
PT Dispatcher			56,293		61,480	61,480	
Mechanic - PT			33,280		35,360	35,360	
Civilian Accred. Manager - PT			0		0	0	
<b>Subtotal Salaries</b>	<b>4,371,574</b>	<b>4,626,844</b>	<b>5,297,258</b>	<b>2,355,622</b>	<b>5,174,927</b>	<b>5,174,927</b>	<b>-122,331</b>
<b>Longevity - PO (0103201 0104)</b>	<b>311,684</b>	<b>324,667</b>	<b>345,960</b>	<b>154,040</b>	<b>362,652</b>	<b>362,652</b>	<b>16,692</b>
<b>Overtime - PO (0103203 0102)</b>	<b>190,483</b>	<b>199,262</b>	<b>146,509</b>	<b>132,346</b>	<b>156,000</b>	<b>156,000</b>	<b>9,491</b>
<b>Holiday Pay - PO (0303201 0105)</b>	<b>226,839</b>	<b>246,995</b>	<b>251,589</b>	<b>110,055</b>	<b>296,238</b>	<b>296,238</b>	<b>44,649</b>
<b>Longevity - PC (0103202 0114)</b>	<b>43,372</b>	<b>14,504</b>	<b>15,338</b>	<b>7,266</b>	<b>20,562</b>	<b>20,562</b>	<b>5,224</b>
<b>Overtime - PC (0103204 0113)</b>	<b>36,487</b>	<b>89,898</b>	<b>40,000</b>	<b>40,508</b>	<b>63,300</b>	<b>63,300</b>	<b>23,300</b>
<b>Holiday Pay - PC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Salaries</b>	<b>5,180,439</b>	<b>5,502,170</b>	<b>6,096,654</b>	<b>2,799,837</b>	<b>6,073,679</b>	<b>6,073,679</b>	<b>-22,975</b>
<b>FICA Expense</b>	<b>506,709</b>	<b>549,183</b>	<b>466,394</b>	<b>290,135</b>	<b>519,334</b>	<b>519,334</b>	<b>52,940</b>

\*\*Network Administrator position was moved to IT Department

**MUNICIPAL EXPENDITURE DETAIL**

**033 - Animal Control**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0103301 0101	Salaries & Wages	112,117	78,764	144,283	33,798	150,289	150,289	6,006	4.16%
0103301 0104	Longevity	13,095	7,768	17,314	3,888	18,035	18,035	721	4.16%
0103302 0102	Overtime	23,456	56,107	15,000	29,062	15,000	15,000	-	0.00%
0103303 0142	Medical Insurance - Active	31,142	32,836	27,588	13,610	29,842	29,842	2,254	8.17%
0103304 0143	Dental Insurance - Active	1,238	1,263	1,364	669	1,445	1,445	81	5.90%
0103305 0131	FICA/Social Security Taxes	11,133	10,843	13,892	5,253	14,024	14,024	132	0.95%
0103306 0155	Life Insurance	433	433	433	108	434	434	1	0.23%
0103307 0146	Pension - Defined Contribution	1,659	909	2,230	472	2,323	2,323	93	4.16%
0103308 0148	Pension - State Pension	10,592	6,350	12,249	2,420	12,944	12,944	695	5.67%
0103309 0612	Printing & Reproduction	242	250	250	-	250	250	-	0.00%
0103310 0562	Building Maint & Supplies	8,155	10,000	10,000	8,864	10,000	10,000	-	0.00%
0103310 0563	Regional Animal Shelter Lease	-	-	21,600	-	21,600	21,600	-	0.00%
0103310 0601	Office Supplies	140	199	200	240	200	200	-	0.00%
0103310 0622	Animal Supplies & Materials	2,288	1,655	3,000	2,559	3,000	3,000	-	0.00%
0103311 0521	Vehicle Maintenance	236	218	1,800	-	1,800	1,800	-	0.00%
0103312 0202	Telephone	-	-	-	-	-	-	-	0.00%
0103312 0203	Heating Fuel	2,525	-	-	-	-	-	-	0.00%
0103312 0204	Water	180	-	-	-	-	-	-	0.00%
0103312 0524	Gas & Oil	3,122	896	3,200	714	3,200	3,200	-	0.00%

<b>Totals:</b>	221,754	208,494	274,403	101,658	284,385	284,385	9,982	3.64%
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**SALARY EXPENDITURE DETAIL**

**033 - Animal Control**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2024-2025 Appropriation</b>	<b>FY 2024-2025 12/31/2025 Expenditures</b>	<b>FY 2025-2026 Department Requested</b>	<b>FY 2025-2026 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0103301 0101)</b>	<b>112,117</b>	<b>78,764</b>	<b>144,283</b>	<b>33,798</b>	<b>150,289</b>	<b>150,289</b>	<b>6,006</b>
Animal Control Warden (Union)			75,022		78,145	78,145	3,123
Asst. Animal Control Warden (Union)			69,261		72,144	72,144	2,883
<b>Subtotal Salaries</b>	<b>112,117</b>	<b>78,764</b>	<b>144,283</b>	<b>33,798</b>	<b>150,289</b>	<b>150,289</b>	<b>6,006</b>
<b>Longevity (0103301 0104)</b>	13,095	7,768	17,314	3,888	18,035	18,035	721
<b>Overtime (0103302 0102)</b>	23,456	56,107	15,000	29,062	15,000	15,000	0
<b>Total Salaries</b>	<b>148,668</b>	<b>142,639</b>	<b>176,597</b>	<b>66,748</b>	<b>183,323</b>	<b>183,323</b>	<b>6,726</b>
<b>FICA Expense</b>	<b>11,133</b>	<b>10,843</b>	<b>13,892</b>	<b>5,253</b>	<b>14,024</b>	<b>14,024</b>	<b>132</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**034 - Emergency Management Agency**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0103401 0101	Salaries & Wages	72,400	86,145	88,700	42,644	91,361	91,361	2,661	3.00%
0103402 0142	Medical Insurance - Active	-	-	2,000	7,000	2,000	2,000	-	0.00%
0103403 0143	Dental Insurance - Active	-	-	-	-	-	-	-	N/A
0103404 0131	FICA/Social Security Taxes	6,304	6,590	6,786	3,928	6,989	6,989	203	2.99%
0103405 0155	Life Insurance	217	217	217	54	217	217	-	0.00%
0103406 0146	Pension - Defined Contribution	824	862	887	444	914	914	27	3.00%
0103407 0148	Pension - State Pension	7,103	7,520	6,723	2,845	7,026	7,026	303	4.50%
0103408 0733	Education & Training	1,463	1,369	2,000	1,606	2,500	2,500	500	25.00%
0103409 0533	MEDS/Radio	2,372	3,543	5,000	4,327	6,500	5,000	-	0.00%
0103409 0601	Office Supplies	2,000	1,991	1,500	624	2,500	2,000	500	33.33%
0103409 0603	Office Equipment (HEARTSafe AED)	4,924	4,271	5,000	2,345	5,000	5,000	-	0.00%
0103409 0403	Staff Clothing & PPE	-	-	2,500	534	2,500	2,500	-	0.00%
0103409 0620	Meds Deliverable	2,899	6,591	-	1,706	-	-	-	N/A
NEW	Town Wide Emergency Funds	-	-	-	-	-	15,000	15,000	N/A
0103410 0521	Vehicle Maintenance	656	1,425	5,000	2,999	5,000	5,000	-	0.00%
0103411 0202	Telephone	4,692	4,809	4,900	2,186	5,000	5,000	100	2.04%
<b>Totals:</b>		105,853	125,331	131,213	73,242	137,506	150,506	19,293	14.70%

**SALARY EXPENDITURE DETAIL**

**034 - EMA**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0103401 0101)</b>	<b>72,400</b>	<b>86,145</b>	<b>88,700</b>	<b>42,644</b>	<b>91,361</b>	<b>91,361</b>	<b>2,661</b>
EMA Director			88,700		91,361	91,361	2,661
<b>        Subtotal Salaries</b>	<b>72,400</b>	<b>86,145</b>	<b>88,700</b>	<b>42,644</b>	<b>91,361</b>	<b>91,361</b>	<b>2,661</b>
Longevity	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0
<b>        Total Salaries</b>	<b>72,400</b>	<b>86,145</b>	<b>88,700</b>	<b>42,644</b>	<b>91,361</b>	<b>91,361</b>	<b>2,661</b>
<b>        FICA Expense</b>	<b>6,304</b>	<b>6,304</b>	<b>6,786</b>	<b>3,928</b>	<b>6,989</b>	<b>6,989</b>	<b>203</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**041 - Public Works**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027	
								Vs. FY 2026 Adopted \$ Change	% Change
0104101 0101	Salaries & Wages	1,076,161	1,146,225	1,374,581	597,463	1,443,893	1,443,893	69,312	5.04%
0104101 0103	Part-Time	4,416	26,288	50,000	9,276	50,000	50,000	-	0.00%
0104101 0104	Longevity	39,115	23,101	36,793	9,934	31,867	31,867	(4,926)	-13.39%
0104101 0107	Annual Leave	51,995	11,896	10,000	46,218	10,000	10,000	-	0.00%
0104102 0102	Overtime	123,399	143,488	90,000	38,008	120,000	150,000	60,000	66.67%
0104103 0142	Medical Insurance - Active	360,611	434,151	320,913	179,802	378,364	378,364	57,451	17.90%
0104104 0143	Dental Insurance - Active	14,706	13,973	15,496	7,552	17,603	17,603	2,107	13.60%
0104105 0131	FICA/Social Security Taxes	96,738	100,606	118,770	54,764	125,901	125,901	7,131	6.00%
0104106 0155	Life Insurance	3,556	3,610	4,116	921	4,123	4,123	7	0.17%
0104107 0146	Pension - Defined Contribution	10,340	11,298	14,614	6,047	14,855	14,855	241	1.65%
0104108 0148	Pension - State Pension	96,199	101,999	110,772	39,897	117,331	117,331	6,559	5.92%
0104109 0402	Clothing Rental	6,330	9,269	12,000	6,132	12,000	12,000	-	0.00%
0104109 0702	Special Services/Engineering/Signs/PS Trees	59,160	73,319	283,000	30,485	230,000	260,000	(23,000)	-8.13%
NEW**	Tree Removal	-	-	-	-	30,000	30,000	30,000	N/A
NEW**	Signs	-	-	-	-	25,000	25,000	25,000	N/A
0104109 0751	Dues & Conferences	166	1,631	2,000	980	2,000	2,000	-	0.00%
0104110 0405	Safety Equip. & PPE	4,874	4,871	5,000	2,826	5,000	5,000	-	0.00%
0104110 0520	Small Tools & Supplies	31,248	30,630	30,000	11,292	30,000	30,000	-	0.00%
0104110 0562	Building Maint & Supplies	35,054	37,178	35,000	8,522	35,000	35,000	-	0.00%
0104110 0581	Road Maintenance Materials	166,405	180,835	200,000	92,441	200,000	250,000	50,000	25.00%
NEW*	Snow Removal	-	-	-	-	30,000	30,000	30,000	N/A
0104110 0601	Office Supplies	2,725	3,021	4,000	970	4,000	4,000	-	0.00%
0104111 0999	Capital Expenditures	229,750	359,327	234,691	11,784	879,691	469,691	235,000	100.13%
0104112 0603	Office Equipment Maintenance	5,443	4,612	4,500	1,347	4,500	4,500	-	0.00%
0104113 0521	Vehicle Maintenance	163,880	157,521	160,000	76,910	160,000	160,000	-	0.00%

**MUNICIPAL EXPENDITURE DETAIL**  
**041 - Public Works**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0104113 0523	Tires & Tubes	10,775	16,815	20,000	10,575	20,000	20,000	-	0.00%
0104113 0524	Fuel, Oil & Grease	81,668	105,530	75,000	45,326	90,000	90,000	15,000	20.00%
0104114 0201	Electricity	18,896	20,589	21,000	7,630	21,000	21,000	-	0.00%
0104114 0202	Telephone	6,452	6,637	6,500	3,431	6,500	6,500	-	0.00%
0104114 0203	Heating Fuel	18,910	20,908	18,000	5,003	19,000	19,000	1,000	5.56%
	Camp Shepard (NEW)	-	-	10,000	-	10,000	10,000	-	0.00%
0104114 0204	Water	937	431	2,000	745	2,000	2,000	-	0.00%
<b>Totals:</b>		2,719,910	3,049,760	3,268,745	1,306,280	4,129,627	3,829,627	560,881	17.16%
<b>Capital Expenditures</b>		229,750	359,327	234,691	11,784	879,691	469,691	235,000	100.13%
<b>Operating Expenditures</b>		2,490,160	2,690,433	3,034,054	1,294,496	3,249,936	3,359,936	325,882	10.74%

**SALARY EXPENDITURE DETAIL**

**041 - Public Works**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2025-2026 Department Requested</b>	<b>FY 2025-2026 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0104101 0101)</b>	<b>1,076,161</b>	<b>1,146,225</b>	<b>1,374,581</b>	<b>597,463</b>	<b>1,443,893</b>	<b>1,443,893</b>	<b>69,312</b>
Public Works Director			127,725		131,557	131,557	3,832
Highway Facilities Manager			94,750		97,593	97,593	2,843
Recycle Coordinator			65,322		67,282	67,282	1,960
Administrative Assistant (PWD) (Union)			63,453		67,074	67,074	3,621
Laborer/Driver (Union)			525,198		554,480	554,480	29,282
Crew Leader (Union)			73,474		77,571	77,571	4,097
Senior Mechanic/Shop Foreman (Union)			73,477		77,576	77,576	4,099
General Mechanic/Welder/Painter (Union)			71,692		75,689	75,689	3,997
Driver/Equipment Operator (Union)			201,867		213,120	213,120	11,253
Foreman/Safety Compliance Officer (Union)			77,623		81,951	81,951	4,328
<b>Part Time (0104101 0103)</b>	<b>4,416</b>	<b>26,288</b>	<b>50,000</b>	<b>9,276</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Subtotal Salaries</b>	<b>1,080,577</b>	<b>1,172,513</b>	<b>1,424,581</b>	<b>606,739</b>	<b>1,493,893</b>	<b>1,493,893</b>	<b>69,312</b>
<b>Longevity (0104101 0104)</b>	39,115	23,101	36,793	9,934	31,867	31,867	-4,926
<b>Overtime (0104102 0102)</b>	123,399	143,488	90,000	38,008	120,000	120,000	30,000
<b>Total Salaries</b>	<b>1,243,091</b>	<b>1,339,102</b>	<b>1,551,374</b>	<b>654,681</b>	<b>1,645,760</b>	<b>1,645,760</b>	<b>94,386</b>
<b>FICA Expense</b>	<b>96,738</b>	<b>100,606</b>	<b>118,770</b>	<b>54,764</b>	<b>125,901</b>	<b>125,901</b>	<b>7,131</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**042 - Public Works**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0104201 0584	Highway Resurfacing	693,327	681,962	1,100,000	343,088	1,825,000	850,000	(250,000)	-22.73%
0104202 0582	Highway Drainage	35,346	100,674	50,000	20,363	50,000	50,000	-	0.00%
0104201 0585	Sidewalk Improvement	-	17,813	25,000	13,775	25,000	25,000	-	0.00%
<b>Totals:</b>		728,673	800,449	1,175,000	377,226	1,900,000	925,000	(250,000)	-21.28%

**MUNICIPAL EXPENDITURE DETAIL**

**043 - Public Works**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0104301 0589	Hydrant Services	322,878	339,358	363,136	248,555	365,000	365,000	1,864	0.51%
0104302 0590	Street Lights	35,507	127,477	150,000	50,598	150,000	150,000	-	0.00%
<b>Totals:</b>		358,385	466,834	513,136	299,153	515,000	515,000	1,864	0.36%

**MUNICIPAL EXPENDITURE DETAIL**

**044 - Public Works**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0104401 0593	Refuse & Recycling	1,335,407	1,375,921	1,415,725	616,526	1,500,000	1,500,000	84,275	5.95%
0104402 0592	Sanitary Landfill	352,632	378,243	438,000	150,121	438,000	438,000	-	0.00%
<b>Totals:</b>		1,688,040	1,754,164	1,853,725	766,647	1,938,000	1,938,000	84,275	4.55%

**MUNICIPAL EXPENDITURE DETAIL**  
**045 - PW - Parks**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2027 Vs. FY 2026 Adopted	
		Actual Expenditures	Actual Expenditures	Appropriation	12/31/2025 Expenditures	Department Requested	Town Manager Recommendation	\$ Change	% Change
0104501 0101	Salaries & Wages	311,288	284,445	344,836	163,068	359,191	359,191	14,355	4.16%
0104501 0103	Part Time	202,643	79,145	93,600	29,850	93,600	93,600	-	0.00%
0104501 0104	Longevity	4,549	4,729	6,990	2,335	7,718	7,718	728	10.42%
0104501 0107	Annual Leave	5,758	6,018	6,000	-	6,000	6,000	-	0.00%
0104502 0102	Overtime	10,750	11,204	12,000	4,323	12,000	12,000	-	0.00%
0104503 0142	Medical Insurance - Active	60,231	51,492	57,177	20,842	57,060	57,060	(117)	-0.20%
0104504 0143	Dental Insurance - Active	3,883	2,292	2,728	1,164	2,465	2,465	(263)	-9.63%
0104505 0131	FICA/Social Security Taxes	40,322	29,494	34,993	16,078	36,147	36,147	1,154	3.30%
0104506 0155	Life Insurance	1,083	866	1,083	217	1,085	1,085	2	0.18%
0104507 0146	Pension - Defined Contribution	3,633	2,867	3,518	1,705	3,669	3,669	151	4.29%
0104508 0401	Clothing Allowance	2,921	3,034	4,000	1,975	4,000	4,000	-	0.00%
0104509 0148	Pension - State Pension	31,316	26,390	26,668	10,931	28,215	28,215	1,547	5.80%
0104510 0691	Field Maintenance	7,985	18,013	15,000	5,231	15,000	15,000	-	0.00%
0104510 0702	Special Services	20,957	13,746	12,000	7,454	12,000	12,000	-	0.00%
0104510 0751	Dues & Conferences	-	243	1,000	-	1,000	1,000	-	0.00%
0104511 0405	Safety Equip. & PPE	570	868	1,500	(113)	1,500	1,500	-	0.00%
0104511 0520	Small Tools & Supplies	918	1,486	2,500	1,770	2,500	2,500	-	0.00%
0104511 0562	Building Maint & Supplies	8,250	12,804	10,500	4,266	10,500	10,500	-	0.00%
0104511 0690	Mulch	7,401	10,987	15,000	1,525	15,000	15,000	-	0.00%
0104511 0692	Fertilizer, seed and paint	21,436	35,270	100,000	12,584	80,000	80,000	(20,000)	-20.00%
0104512 0999	Capital Expenditures	134,422	-	85,000	83,043	373,000	373,000	288,000	338.82%
0104513 0603	Equipment Maintenance	4,159	5,349	6,500	1,844	6,500	6,500	-	0.00%
0104514 0521	Vehicle & Equip. Maintenance	15,997	14,601	15,000	3,992	15,000	15,000	-	0.00%
NEW	Boyle Field Reserve Fund	-	-	-	-	-	25,000	25,000	N/A
0104514 0523	Tires & Tubes	347	388	1,600	453	1,600	1,600	-	0.00%
0104514 0524	Fuel, Oil & Grease	19,047	14,302	22,000	4,607	22,000	22,000	-	0.00%
0104515 0201	Electricity	37,595	49,428	40,000	15,387	40,000	40,000	-	0.00%
0104515 0202	Telephone	1,836	1,836	2,400	-	2,400	2,400	-	0.00%
0104515 0203	Heating Fuel	3,339	3,936	6,000	585	6,000	6,000	-	0.00%
0104515 0204	Water	9,868	10,194	11,000	15,363	15,000	15,000	4,000	36.36%
<b>Totals:</b>		972,503	695,425	940,593	410,478	1,230,151	1,255,151	314,558	33.44%
<b>Capital Expenditures</b>		134,422	-	85,000	83,043	373,000	373,000	288,000	100.00%
<b>Operating Expenditures</b>		838,082	695,425	855,593	327,435	857,151	882,151	26,558	3.10%

**SALARY EXPENDITURE DETAIL**

**045 - PW - Parks**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0104501 0101)</b>	<b>311,288</b>	<b>284,445</b>	<b>344,836</b>	<b>163,068</b>	<b>359,191</b>	<b>359,191</b>	<b>14,355</b>
Foreman/Safety Compliance Officer (Union)			78,676		81,951	81,951	3,275
Driver/Laborer (Union)			266,160		277,240	277,240	11,080
<b>Part Time (0104501 0103)</b>	<b>202,643</b>	<b>79,145</b>	<b>93,600</b>	<b>29,850</b>	<b>93,600</b>	<b>93,600</b>	<b>0</b>
PT Grounds			65,520		65,520	65,520	0
PT Grounds (Schools)			28,080		28,080	28,080	0
<b>        Subtotal Salaries</b>	<b>513,931</b>	<b>363,590</b>	<b>438,436</b>	<b>192,918</b>	<b>452,791</b>	<b>452,791</b>	<b>14,355</b>
<b>Longevity (0104501 0104)</b>	4,549	4,729	6,990	2,335	7,718	7,718	728
<b>Overtime (0104502 0102)</b>	10,750	11,204	12,000	4,323	12,000	12,000	0
<b>Total Salaries</b>	<b>529,230</b>	<b>379,523</b>	<b>457,426</b>	<b>199,576</b>	<b>472,509</b>	<b>472,509</b>	<b>15,083</b>
<b>FICA Expense</b>	<b>40,322</b>	<b>294,994</b>	<b>34,993</b>	<b>16,078</b>	<b>36,147</b>	<b>36,147</b>	<b>1,154</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**048 - Recreation Department**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0104801 0101	Salaries & Wages	311,288	88,548	91,150	45,575	93,885	93,885	2,735	3.00%
0104801 0103	Part Time	202,643	86,400	122,280	73,315	131,600	123,880	1,600	1.31%
0104801 0104	Longevity	4,549	-	-	-	-	-	-	N/A
0104801 0107	Annual Leave	5,758	-	-	-	-	-	-	N/A
0104803 0142	Medical Insurance - Active	60,231	20,000	20,330	10,045	22,218	22,218	1,888	9.29%
0104804 0143	Dental Insurance - Active	3,883	800	964	473	1,021	1,021	57	5.88%
0104805 0131	FICA/Social Security Taxes	40,322	12,499	16,327	8,756	17,250	16,659	332	2.03%
0104806 0155	Life Insurance	1,083	217	217	54	217	217	-	0.00%
0104807 0146	Pension - Defined Contribution	3,633	900	912	456	939	939	27	2.94%
0104809 0148	Pension - State Pension	31,316	6,500	6,909	2,923	7,220	7,220	311	4.50%
0104810 0680	Summer Recreation Camp	25,000	50,000	25,000	-	25,000	35,000	10,000	40.00%
0104810 0702	Special Services	20,957	13,746	12,000	6,575	12,000	12,000	-	0.00%
0104810 0751	Dues & Conferences	-	-	500	-	500	500	-	0.00%
0104811 0543	Recreation Supplies & Equipment	17,824	18,889	18,000	3,821	18,000	18,000	-	0.00%
0104811 0601	Office Supplies/Water	1,199	545	1,000	241	1,000	1,000	-	0.00%
0104814 0521	Vehicle & Equip. Maintenance	15,997	2,000	2,500	161	2,500	2,500	-	0.00%
0104814 0523	Tires & Tubes	347	-	500	-	500	500	-	0.00%
0104814 0524	Fuel, Oil & Grease	19,047	1,200	2,000	473	2,000	2,000	-	0.00%
0104815 0202	Telephone	1,836	-	540	948	2,000	2,000	1,460	270.37%
<b>Totals:</b>		766,914	302,243	321,128	153,815	337,849	339,539	18,410	5.73%

**SALARY EXPENDITURE DETAIL**  
**048 - Recreation Department**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages (0104801 0101)</b>	<b>311,288</b>	<b>88,548</b>	<b>91,150</b>	<b>45,575</b>	<b>93,885</b>	<b>93,885</b>	<b>2,735</b>
Recreation Director			91,150		93,885	93,885	2,735
<b>Part Time (0104801 0103)</b>	<b>202,643</b>	<b>86,400</b>	<b>122,280</b>	<b>73,315</b>	<b>131,600</b>	<b>123,880</b>	<b>1,600</b>
Recreation Program Coordinator			35,880		43,600	35,880	0
Georgiaville Pond			49,896		51,000	51,000	1,104
Slacks Beach			21,504		22,000	22,000	496
Tennis Program			15,000		15,000	15,000	0
<b>Subtotal Salaries</b>	<b>513,931</b>	<b>174,948</b>	<b>213,430</b>	<b>118,890</b>	<b>225,485</b>	<b>217,765</b>	<b>4,335</b>
<b>Longevity (0104801 0104)</b>	4,549	0	0	0	0	0	0
<b>Overtime</b>	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>518,480</b>	<b>174,948</b>	<b>213,430</b>	<b>118,890</b>	<b>225,485</b>	<b>217,765</b>	<b>4,335</b>
<b>FICA Expense</b>	<b>40,322</b>	<b>12,499</b>	<b>16,327</b>	<b>8,756</b>	<b>17,250</b>	<b>16,659</b>	<b>332</b>

**MUNICIPAL EXPENDITURE DETAIL**

**049 - Land Trust**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0104901 0103	Part Time	1,800	1,350	1,875	750	1,875	1,875	-	0.00%
0104901 0612	Printing And Reproduction	515	415	500	325	500	500	-	0.00%
0104901 0751	Dues & Conferences	375	215	525	315	525	525	-	0.00%
0104902 0890	Property Management	1,265	1,396	7,900	1,979	7,900	7,900	-	0.00%
0104903 0601	Office Supplies	-	-	100	-	100	100	-	0.00%
0104904 0801	Contingency	78	327	300	-	300	300	-	0.00%
<b>Totals:</b>		4,034	3,703	11,200	3,369	11,200	11,200	-	0.00%

**MUNICIPAL EXPENDITURE DETAIL**

**051 - Planning Board**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2025-2026 Department Requested	FY 2025-2026 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
1-01-051-0103	Part-Time	1,350	2,066	7,500	2,535	3,000	3,000	(4,500)	-60.00%
1-01-051-0501	Official Travel	-	-	-	-	-	-	-	N/A
1-01-051-0601	Office Supplies	-	40	-	1,505	2,000	2,000	2,000	N/A
1-01-051-0701	Consultant Services	-	-	-	-	-	-	-	N/A
1-01-051-0732	Training	-	-	500	-	2,000	2,000	1,500	300.00%
<b>Totals:</b>		1,350	2,106	8,000	4,040	7,000	7,000	(1,000)	-12.50%

**MUNICIPAL EXPENDITURE DETAIL**

**052 - Zoning Board of Review**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0105201 0101	Salaries & Wages	2,475	6,823	5,000	2,504	5,500	7,000	2,000	40.00%
0105202 0501	Official Travel	-	20	-	-	-	-	-	N/A
0105202 0711	Advertising	735	1,640	2,500	772	2,500	2,500	-	0.00%
<b>Totals:</b>		3,210	8,483	7,500	3,276	8,000	9,500	2,000	26.67%



**MUNICIPAL EXPENDITURE DETAIL**  
**053 - Board of Canvassers**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0105301 0773	Town Meetings & Elections	40,642	61,469	10,000	-	55,000	60,000	50,000	500.00%
0105301 0101	Salaries & Wages	1,650	2,275	2,400	538	2,400	2,400	-	0.00%
0105301 0103	Part-Time	-	-	300	-	300	500	200	66.67%
0105302 0102	Overtime	-	-	-	-	-	-	-	N/A
0105301 0131	FICA/Social Security Taxes	184	174	207	82	184	184	(23)	-11.30%
0105304 0612	Printing & Reproduction	-	-	250	175	250	250	-	0.00%
0105305 0601	Office Supplies	1,193	1,254	1,000	42	1,000	1,000	-	0.00%
<b>Totals:</b>		43,669	65,172	14,157	836	59,134	64,334	50,177	354.43%

**SALARY EXPENDITURE DETAIL**

**053 - Board of Canvassers**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0105301 0101)</b>	<b>1,650</b>	<b>2,275</b>	<b>2,400</b>	<b>538</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>
Chariman			700		700	700	0
Member			550		550	550	0
Member			550		550	550	0
Altername			300		300	300	0
Altername			300		300	300	0
<b>Subtotal Salaries</b>	<b>1,650</b>	<b>2,275</b>	<b>2,400</b>	<b>538</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>
<b>Longevity (0104801 0104)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overtime</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Salaries</b>	<b>1,650</b>	<b>2,275</b>	<b>2,400</b>	<b>538</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>
<b>FICA Expense</b>	<b>184</b>	<b>174</b>	<b>207</b>	<b>82</b>	<b>184</b>	<b>184</b>	<b>-23</b>

**MUNICIPAL EXPENDITURE DETAIL**

**054 - Conservation Commission**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0105401 0103	Part-Time	300	300	1,800	600	1,800	1,800	-	0.00%
0105401 0920	OSCAR Program	17,350	15,140	15,730	14,043	15,730	15,730	-	0.00%
0105402 0587	Park Maintenance	448	26	1,700	461	1,700	1,700	-	0.00%
0105402 0701	Consultant Services	1,306	1,560	1,000	-	1,000	1,000	-	0.00%
0105402 0751	Dues & Conferences	167	-	250	-	250	250	-	0.00%
0105403 0561	Building Renovations & Maint	202	1,340	1,700	-	1,700	1,700	-	0.00%
0105403 0921	Beautification Program	985	1,085	2,000	76	2,000	2,000	-	0.00%
0105404 0521	Vehicle Maintenance	604	437	700	303	700	700	-	0.00%
0105405 0201	Electricity	365	325	450	156	450	450	-	0.00%
0105405 0203	Heating Fuel	726	1,038	1,200	56	1,200	1,200	-	0.00%
0105405 0206	Internet	270	-	500	91	500	500	-	0.00%
<b>Totals:</b>		22,725	21,251	27,030	15,787	27,030	27,030	-	0.00%

**MUNICIPAL EXPENDITURE DETAIL**  
**055 - Economic Development Commission**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2024 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0105501 0103	Part-Time	2,100	1,800	2,400	900	2,500	2,500	100	4.17%
0105503 0601	Office Supplies	-	-	-	463	2,000	1,000	1,000	N/A
0105502 0701	Consultant Services	-	-	-	-			-	N/A
<b>Totals:</b>		2,100	1,800	2,400	1,363	4,500	3,500	1,100	45.83%

**MUNICIPAL EXPENDITURE DETAIL**  
**057 - Soil Erosion & Sediment Control**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0105701 0900	Operating Expenses	300	300	800	150	750	750	(50)	-6.25%
<b>Totals:</b>		300	300	800	150	750	750	(50)	-6.25%



**MUNICIPAL EXPENDITURE DETAIL**

**060 - Board of Assessment Review**

**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0106001 0110	Board of Assessment Review	150	300	300	150	600	600	300	100.00%
<b>Totals:</b>		150	300	300	150	600	600	300	100.00%

**MUNICIPAL EXPENDITURE DETAIL**  
**061 - Other Boards and Commissions**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0106101 0900	Smithfield Historic Preservation Commission	800	2,000	1,800	1,000	1,800	1,500	(300)	-16.67%
0106101 0903	Budget and Financial Review Board	1,150	2,550	1,200	750	1,200	1,000	(200)	-16.67%
0106101 0904	Asset Management Commission	-	-	-	-	-	-	-	N/A
0106101 0905	Smithfield Youth Council	23	-	500	-	500	100	(400)	-80.00%
0106101 0906	Smithfield Capital Committee	-	-	250	-	250	-	(250)	-100.00%
<b>Totals:</b>		1,973	4,550	3,750	1,750	3,750	2,600	(1,150)	-30.67%

**MUNICIPAL EXPENDITURE DETAIL**

**070 - School Department**

**FISCAL YEAR 2026-2027**

School Department	FY 2024-2025 Actual	FY 2025-2026 Approved Budget	FY 2025-2026 Unaudited Expenses Through 12/31/2025	School Committee Proposed FY 2026-2027 Expenses	Town Manager Recommended	FY 2027	
						Vs. FY 2026 Adopted \$ Change	% Change
Regular Salaries	24,414,869	25,556,931	10,249,306	26,684,169	26,684,169	1,127,238	4.41%
Sick Leave	-	-	-	-	-	-	0.00%
Vacation Pay	-	-	-	-	-	-	0.00%
Professional Development	162,000	221,254	500	221,254	221,254	-	0.00%
Holiday	-	-	-	-	-	-	0.00%
Salaries - Substitutes	601,691	437,255	219,062	473,575	473,575	36,320	8.31%
Department Heads/System-wide Sp	48,000	48,000	24,000	45,000	45,000	(3,000)	-6.25%
Longevity	37,112	-	29,553	-	-	-	0.00%
Retro Pay	-	-	-	-	-	-	0.00%
Regular Overtime	49,270	16,283	2,345	21,732	21,732	5,449	33.46%
Professional Development School	5,600	-	200	-	-	-	0.00%
Professional Development District	1,400	42,225	-	5,000	5,000	(37,225)	-88.16%
Curricular Work	1,980	-	3,240	-	-	-	0.00%
Vacation Pay Off	33,226	15,000	585	15,000	15,000	-	0.00%
Tutoring	10,037	-	1,225	-	-	-	0.00%
Severance	-	-	-	-	-	-	0.00%
Detention Coverage	-	4,000	560	4,000	4,000	-	0.00%
Other Add'l Compensation (Buy Back)	2,629	9,000	6,650	9,000	9,000	-	0.00%
Sick Leave Bonus	988	-	-	-	-	-	0.00%
Sick Leave Pay Out - Teachers	22,466	42,480	-	40,000	40,000	(2,480)	-5.84%
Summer Pay	142,882	147,700	128,463	142,725	142,725	(4,975)	-3.37%
Class Overage & Teacher Coverage	1,740	5,823	300	9,600	9,600	3,777	64.86%
Stipend - Other	-	-	3,000	5,000	5,000	5,000	0.00%
Stipend - Directors	-	-	-	-	-	-	0.00%
Stipend - Coaches/Advisors	61,712	60,250	14,974	60,250	60,250	-	0.00%
<b>TOTAL SALARIES</b>	<b>25,597,602</b>	<b>26,606,201</b>	<b>10,683,963</b>	<b>27,736,305</b>	<b>27,736,305</b>	<b>1,130,104</b>	<b>4.25%</b>
Health & Medical Premiums	3,747,669	4,145,702	1,610,563	4,515,151	4,515,151	369,449	8.91%
Health Retirees	319,445	233,284	169,144	261,585	261,585	28,301	12.13%
Life Insurance	71,260	71,837	25,040	73,143	73,143	1,306	1.82%
Other Insurance	5,181	1,500	-	1,500	1,500	-	0.00%
Wellness Program	-	-	-	-	-	-	0.00%
Medical Buy Back	138,015	137,879	69,187	140,561	140,561	2,682	1.95%
Dental Buy Back	2,733	-	1,425	-	-	-	0.00%

## MUNICIPAL EXPENDITURE DETAIL

### 070 - School Department

### FISCAL YEAR 2026-2027

Dental Premiums	197,984	221,480	80,342	221,480	221,480	-	0.00%
Dental Retirees	12,964	11,000	6,221	12,000	12,000	1,000	9.09%
Certified Retirement	3,143,815	3,161,880	1,236,294	3,296,549	3,296,549	134,669	4.26%
Survivor Benefits	27,092	27,643	27,119	25,812	25,812	(1,831)	-6.62%
Non Certified Retirement	378,896	348,802	156,095	305,432	305,432	(43,370)	-12.43%
Certified TIAA	524,104	549,005	214,424	568,602	568,602	19,597	3.57%
Non Certified TIAA	44,263	48,006	20,755	51,396	51,396	3,390	7.06%
FICA	306,793	340,587	145,345	351,029	351,029	10,442	3.07%
Medicare	358,710	386,905	149,319	400,799	400,799	13,894	3.59%
403 Contributions	29,050	43,500	-	42,000	42,000	(1,500)	-3.45%
Unemployment Insurance/Compensation	3,756	15,000	-	10,000	10,000	(5,000)	-33.33%
Workers Compensation Premium	79,302	87,500	86,689	87,500	87,500	-	0.00%
Workers Compensation Self Insured	-	-	-	-	-	-	0.00%
Employee Assistance Program	3,093	3,170	-	3,300	3,300	130	4.10%
<b>TOTAL BENEFITS</b>	<b>9,394,125</b>	<b>9,834,680</b>	<b>3,997,962</b>	<b>10,367,838</b>	<b>10,367,838</b>	<b>533,158</b>	<b>5.42%</b>
Diagnosticians	4,200	-	-	-	-	-	0.00%
Speech Language Therapy	180	45,825	41,886	-	-	(45,825)	-100.00%
Occupational Therapist	194,148	183,505	79,903	228,117	228,117	44,612	24.31%
Assitive Tech Consultant	6,665	8,250	-	10,200	10,200	1,950	23.64%
Psychological Services	42,240	36,975	12,460	35,725	35,725	(1,250)	-3.38%
Audiologists	14,475	28,975	9,087	28,820	28,820	(155)	-0.53%
Interpreters and Translators	2,745	3,326	835	3,575	3,575	249	7.49%
Vision Orientation & Mobility Services	13,492	15,800	2,031	23,625	23,625	7,825	49.53%
Bus Assistants/Monitors	-	-	-	-	-	-	0.00%
Physical Therapy Services	84,225	102,697	35,600	102,980	102,980	283	0.28%
Audiology Evaluations	1,940	650	550	2,300	2,300	1,650	253.85%
Mentor/Mentee	-	-	-	-	-	-	0.00%
Guidance & Conseling GED Testing	6,000	10,000	931	10,000	10,000	-	0.00%
Tutoring Services	13,931	25,700	13,254	25,700	25,700	-	0.00%
Student Assistance	805,527	858,701	310,357	889,835	889,835	31,134	3.63%
Other Purch. Pro. Ed. Srvs	50	300	-	600	600	300	100.00%
Virtual Classrooms	-	14,375	11,330	24,000	24,000	9,625	66.96%
Web-Based Supplemental Inst. Program	57,894	66,691	49,525	108,197	108,197	41,506	62.24%
Instructions Teachers	9,410	17,636	7,379	9,660	9,660	(7,976)	-45.23%
Personal Care Attendants	95,375	106,099	50,700	150,020	150,020	43,921	41.40%
Professional Development & Training Services	45,895	35,449	15,001	37,695	37,695	2,246	6.34%
Curriculum Development	11,900	12,164	12,164	11,900	11,900	(264)	-2.17%
Conferences/Workshops	5,227	12,999	3,454	13,225	13,225	226	1.74%



## MUNICIPAL EXPENDITURE DETAIL

### 070 - School Department

### FISCAL YEAR 2026-2027

Graduation Rentals	8,739	-	-	10,000	10,000	10,000	0.00%
Ice Rink Rentals	15,037	16,500	-	16,000	16,000	(500)	-3.03%
Swimming Pool Rentals	4,512	6,000	-	6,000	6,000	-	0.00%
Golf Course Rental	2,000	2,000	-	2,500	2,500	500	25.00%
Other Purchased Property Services	2,250	-	3,925	-	-	-	0.00%
Alarm & Fire Safety Services	56,207	65,303	50,727	69,375	69,375	4,072	6.24%
Vehicle Registration (Non-Student)	116	-	8	-	-	-	0.00%
<b>TOTAL PROPERTY SERVICES</b>	<b>516,600</b>	<b>532,233</b>	<b>267,092</b>	<b>632,440</b>	<b>632,440</b>	<b>100,207</b>	<b>18.83%</b>
Transportation Contractors	3,158,748	3,329,172	2,702,986	3,564,941	3,564,941	235,769	7.08%
Transportation Individual/Special Education	5,115	10,719	2,234	10,842	10,842	123	1.15%
Cyber-Security	-	-	-	-	-	-	0.00%
Service Management Planning	-	-	-	-	-	-	0.00%
Property & Liability Insurance	165,966	164,305	164,858	166,000	166,000	1,695	1.03%
Fire Insurance	-	-	-	-	-	-	0.00%
Fleet/Vehicle Insurance	4,453	5,878	6,630	5,000	5,000	(878)	-14.94%
School Committee Errors & Omissions	46,373	50,100	46,335	52,500	52,500	2,400	4.79%
Advertising Costs	315	714	714	700	700	(14)	-1.96%
Printing	2,475	800	586	2,417	2,417	1,617	202.13%
Tuition to Other School District	662,822	761,536	420,599	855,631	855,631	94,095	12.36%
Tuition to Private Sources	875,026	832,898	371,819	991,461	991,461	158,563	19.04%
Tuition to Education Service Agency	-	-	-	-	-	-	0.00%
Tuition to Charter Schools	74,904	80,066	36,093	70,935	70,935	(9,131)	-11.40%
Tuition - Other	39,017	57,700	-	60,428	60,428	2,728	4.73%
Employee Travel - Non-Teachers	18,856	21,250	9,998	21,250	21,250	-	0.00%
Travel Other	-	-	-	-	-	-	0.00%
Employee Travel - Teachers	2,957	3,100	771	3,100	3,100	-	0.00%
<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>5,057,027</b>	<b>5,318,238</b>	<b>3,763,623</b>	<b>5,805,205</b>	<b>5,805,205</b>	<b>486,967</b>	<b>9.16%</b>
General Supplies & Materials	260,391	259,637	162,106	217,147	217,147	(42,490)	-16.37%
Uniform/Wearing Apparel Supplies	2,870	4,910	3,285	5,600	5,600	690	14.05%
Graduation Supplies	9,993	16,000	-	10,000	10,000	(6,000)	-37.50%
Medical Supplies	5,250	8,036	4,295	8,859	8,859	823	10.24%
Athletic Supplies	17,122	17,000	4,240	9,500	9,500	(7,500)	-44.12%
Honors/Awards Supplies	1,585	6,587	144	3,350	3,350	(3,237)	-49.14%
Natural Gas	370,969	334,000	108,359	365,248	365,248	31,248	9.36%
Gasoline	9,311	18,000	2,904	18,000	18,000	-	0.00%
Propane	1,616	1,950	212	2,200	2,200	250	12.82%
Vehicle Maintenance Supplies	1,001	400	66	500	500	100	25.00%
Fuel Oil	15,350	18,550	6,492	20,000	20,000	1,450	7.82%

## MUNICIPAL EXPENDITURE DETAIL

### 070 - School Department

### FISCAL YEAR 2026-2027

Other Supplies	39,195	47,786	8,343	53,500	53,500	5,714	11.96%
Paint Supplies	6,067	11,714	203	11,000	11,000	(714)	-6.10%
Electricity	527,092	487,714	210,684	480,095	480,095	(7,619)	-1.56%
Lumber and Hardward	669	3,950	313	3,950	3,950	-	0.00%
Plumbing & Heating Supplies	7,987	14,800	4,212	17,300	17,300	2,500	16.89%
Electrial Supplies	5,426	3,100	1,082	3,100	3,100	-	0.00%
Custodial Supplies	85,374	72,100	40,175	92,000	92,000	19,900	27.60%
Textbooks/Workbooks	45,441	61,994	60,621	118,441	118,441	56,447	91.05%
Library Books	15,679	9,900	8,798	15,840	15,840	5,940	60.00%
Reference Books	-	660	-	660	660	-	0.00%
Subscriptions & Periodicals	828	3,230	1,220	3,260	3,260	30	0.93%
Textbooks - Non-Public	1,412	4,850	4,327	4,850	4,850	-	0.00%
Web-Based Software & Databases	14,019	14,700	12,719	14,700	14,700	-	0.00%
Electronic Textbooks	38,056	3,099	3,099	198,197	198,197	195,098	6295.51%
Dual Enrollment Textbooks	4,401	5,000	-	6,000	6,000	1,000	20.00%
Technology Supplies	25,254	42,049	14,723	46,350	46,350	4,301	10.23%
<b>TOTAL SUPPLIES</b>	<b>1,512,358</b>	<b>1,471,716</b>	<b>662,622</b>	<b>1,729,647</b>	<b>1,729,647</b>	<b>257,931</b>	<b>17.53%</b>
Equipment	28,667	62,248	23,326	-	-	(62,248)	-100.00%
Furniture & Fixtures	13,878	3,712	3,470	63,283	63,283	59,571	1604.82%
Tach Related Hardware	283,314	222,572	159,775	5,516	5,516	(217,056)	-97.52%
Technology Software	1,249	3,100	-	2,000	2,000	(1,100)	-35.48%
<b>TOTAL EQUIPMENT</b>	<b>327,108</b>	<b>291,632</b>	<b>186,571</b>	<b>70,799</b>	<b>70,799</b>	<b>(220,833)</b>	<b>-75.72%</b>
Professional Org Fees	24,858	24,560	17,060	28,005	28,005	3,445	14.03%
Other Dues & Fees	23,894	31,906	6,499	32,355	32,355	449	1.41%
<b>TOTAL DUES &amp; FEES</b>	<b>48,752</b>	<b>56,466</b>	<b>23,559</b>	<b>60,360</b>	<b>60,360</b>	<b>3,894</b>	<b>6.90%</b>
<b>TOTAL SCHOOL DEPARTMENT EXPENDITURE BUDGET</b>	<b>44,669,394</b>	<b>46,467,924</b>	<b>20,670,623</b>	<b>48,997,689</b>	<b>48,997,689</b>	<b>2,529,765</b>	<b>5.44%</b>
Anticipated Revenues: State Aid	10,073,352	10,877,419	5,094,979	11,861,379	11,861,379	983,960	9.05%
Anticipated Revenues: Local	1,062,172	922,177	458,105	1,201,118	1,201,118	278,941	30.25%
Town Appropriation	34,278,069	34,350,152	14,059,100	35,935,192	34,850,152	500,000	1.46%
School Fund Balance	-	-	-	-	1,085,040	1,085,040	0.00%
<b>TOTAL REVENUE</b>	<b>45,413,593</b>	<b>46,149,748</b>	<b>19,612,184</b>	<b>48,997,689</b>	<b>48,997,689</b>	<b>2,847,941</b>	<b>6.17%</b>
<b>TOTAL SCHOOL BUDGET</b>	<b>45,413,593</b>	<b>46,149,748</b>	<b>19,612,184</b>	<b>48,997,689</b>	<b>47,912,649</b>	<b>1,762,901</b>	<b>3.82%</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**071 - Greenville Public Library**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
1-01-071-0101	Salaries & Wages	572,580	616,082	633,082	284,985	662,227	662,227	29,145	4.60%
1-01-071-0108	Sunday Hours	-	-	-	-	-	-	-	0.00%
1-01-071-0131	Social Security (FICA)	41,790	47,819	47,000	20,628	50,000	50,000	3,000	6.38%
1-01-071-0132	Unemployment	-	2,000	2,000	-	-	-	(2,000)	-100.00%
1-01-071-0133	Blue Cross/Blue Shield	120,085	154,861	161,000	84,837	186,500	186,500	25,500	15.84%
1-01-071-0136	Retirement	22,905	22,367	26,000	10,850	26,000	26,000	-	0.00%
1-01-071-0201	Electricity	23,690	24,172	29,000	11,239	28,000	28,000	(1,000)	-3.45%
1-01-071-0202	Telephone	4,743	5,003	4,500	2,377	4,500	4,500	-	0.00%
1-01-071-0203	Heating Fuel	12,452	20,568	25,000	3,183	19,000	19,000	(6,000)	-24.00%
1-01-071-0204	Water	3,735	5,382	6,000	3,776	7,000	7,000	1,000	16.67%
1-01-071-0207	Sewer	420	445	600	470	500	500	(100)	-16.67%
1-01-071-0501	Official Travel	-	-	-	-	-	-	-	0.00%
1-01-071-0562	Bldg. Maint. & Supplies	87,961	82,582	72,000	44,828	80,000	80,000	8,000	11.11%
1-01-071-0563	Mortgage Interest	22,098	22,098	22,098	22,098	22,098	22,098	-	0.00%
1-01-071-0601	Office Supplies	7,269	7,965	10,500	4,785	10,500	10,500	-	0.00%
1-01-071-0602	Office Equipment	-	-	-	-	-	-	-	0.00%
1-01-071-0603	Office Equipment Maint.	-	-	-	-	-	-	-	0.00%
1-01-071-0612	Printing & Reproduction	11,938	11,607	11,000	6,849	11,000	11,000	-	0.00%
1-01-071-0613	Computer Replacements	3,175	4,500	4,500	3,605	4,500	4,500	-	0.00%
1-01-071-0705	Computer Services	43,449	35,000	34,900	22,649	37,000	37,000	2,100	6.02%
1-01-071-0712	Bond & Insurance Premiums	46,279	26,282	26,500	1,945	23,000	23,000	(3,500)	-13.21%
1-01-071-0751	Dues & Conferences	876	737	1,600	86	1,000	1,000	(600)	-37.50%
1-01-071-0784	Library Holdings & Services	83,115	80,536	77,000	39,736	82,000	82,000	5,000	6.49%
1-01-071-0801	Contingency	1,510	838	1,500	1,637	1,000	1,000	(500)	-33.33%
1-01-071-0900	Programs & Activities	12,166	9,000	9,000	4,289	9,500	9,500	500	5.56%
1-01-071-0910	Financial Records/Banking	21,447	23,500	23,500	12,103	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	(201,833)	(261,494)	(274,608)	-	(298,465)	(298,465)	(23,857)	8.69%
	Budget Balancing	-	-	(11,822)	-	(20,255)	(20,255)	(8,433)	71.33%
<b>Total Town Appropriation:</b>		941,850	941,850	941,850	586,955	970,105	970,105	28,255	3.00%

**MUNICIPAL EXPENDITURE DETAIL**  
**072 - East Smithfield Public Library**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
1-01-072-0103	Salaries Full/Part-time	491,706	507,463	540,000	230,526	540,000	540,000	-	0.00%
1-01-072-0131	Social Security (FICA)/DLT Employment	37,545	41,046	47,602	18,930	47,602	47,602	-	0.00%
1-01-072-0132	2% SIMPLE IRA	-	4,376	10,320	2,322	10,320	10,320	-	0.00%
1-01-072-0133	Blue Cross/Blue Shield/Delta	56,453	34,167	49,201	21,835	67,380	67,380	18,179	36.95%
1-01-072-0201	Electricity	11,294	5,224	12,000	5,665	12,361	12,361	361	3.01%
1-01-072-0202	Telephone	2,404	2,669	3,500	1,164	3,605	3,605	105	3.00%
1-01-072-0203	Heating Fuel	12,301	10,950	16,000	4,726	16,000	16,000	-	0.00%
1-01-072-0204	Water	977	1,031	1,300	505	1,700	1,700	400	30.77%
1-01-072-0207	Sewer Usage/Assessment	400	425	450	450	475	475	25	5.56%
1-01-072-0501	Official Travel Expenses	16	-	400	-	400	400	-	0.00%
1-01-072-0562	Bldg. & Grounds Maintenance	28,499	17,950	22,500	10,929	23,525	23,525	1,025	4.56%
1-01-072-0563	Security System	323	239	400	135	410	410	10	2.50%
1-01-072-0601	Office Supplies	16,418	8,522	12,000	2,698	10,000	10,000	(2,000)	-16.67%
1-01-072-0602	Equipment/Furniture	23,941	36,478	15,000	551	16,000	16,000	1,000	6.67%
1-01-072-0603	Equipment Maintenance	27,112	17,579	18,000	7,212	19,800	19,800	1,800	10.00%
1-01-072-0612	Printing/Reproduction/Postage	534	1,067	1,800	274	1,800	1,800	-	0.00%
1-01-072-0705	Computer Services - CLAN Costs	25,143	25,253	30,000	11,496	31,000	31,000	1,000	3.33%
1-01-072-0712	Bond & Insurance Premiums	1,803	7,757	12,000	-	12,000	12,000	-	0.00%
1-01-072-0713	Legal Fees	1,261	750	4,000	-	4,000	4,000	-	0.00%
1-01-072-0714	Payroll Services	4,835	5,446	4,800	2,272	4,800	4,800	-	0.00%
1-01-072-0715	Education Reimbursement	-	-	4,000	-	4,000	4,000	-	0.00%
1-01-072-0751	Dues & Conferences	683	1,367	2,400	387	2,400	2,400	-	0.00%
1-01-072-0784	Library Holdings & Services	57,370	73,759	70,000	34,940	72,100	72,100	2,100	3.00%
1-01-072-0801	Contingency	13,452	8,627	12,000	3,907	12,000	12,000	-	0.00%
1-01-072-0899	Programs & Activities	8,140	10,759	10,500	6,700	13,500	13,500	3,000	28.57%
2-01-072-0998	Budget Balancing	(42,721)	(28,347)	(113,023)	-	(290,444)	(290,444)	(177,421)	156.98%
2-01-072-0999	(Rev) - Anticipated Income	(169,028)	(176,368)	(168,961)	-	-	-	168,961	-100.00%
<b>Total Town Appropriation:</b>		610,859	618,189	618,189	367,625	636,734	636,734	18,545	3.00%

**MUNICIPAL EXPENDITURE DETAIL**  
**073 - East Smithfield Neighborhood Center**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0107301 0900	Operating Expenses	1,792	1,397	6,450	4,400	-	-	(6,450)	-100.00%
NEW	Salaries & Wages	-	-	-	-	10,000	-	-	N/A
NEW	FICA/Social Security Taxes	-	-	-	-	-	-	-	N/A
NEW	Pension - Defined Contribution	-	-	-	-	-	-	-	N/A
NEW	Pension - State Pension	-	-	-	-	-	-	-	N/A
NEW	Professional Cleaning Services	-	-	-	-	20,000	10,000	10,000	N/A
NEW	Printing & Reproduction	-	-	-	-	500	-	-	N/A
NEW	Building Renovations & Maint	-	-	-	-	-	-	-	N/A
NEW	Building Maint & Supplies	-	-	-	-	2,500	2,500	2,500	N/A
NEW	Janitorial Supplies	-	-	-	-	3,000	1,500	1,500	N/A
NEW	Copy Machine	-	-	-	-	-	-	-	N/A
NEW	Capital Expenditures	-	-	-	-	-	-	-	N/A
NEW	Office Equipment and Maintenance	-	-	-	-	1,000	500	500	N/A
NEW	Electricity	-	-	-	-	12,000	2,000	2,000	N/A
NEW	Telephone	-	-	-	-	4,000	2,000	2,000	N/A
NEW	Heating Fuel	-	-	-	-	6,000	10,000	10,000	N/A
NEW	Water	-	-	-	-	2,500	2,000	2,000	N/A
<b>Totals:</b>		-	-	-	-	61,500	30,500	30,500	0.00%
<b>Capital Expenditures</b>		-	-	-	-	-	-	-	0.00%
<b>Operating Expenditures</b>		-	-	-	-	61,500	30,500	30,500	0.00%



**MUNICIPAL EXPENDITURE DETAIL**  
**081 - Town Aided Programs**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0108101 0940	Well One - Northwest Comm. Health	12,000	12,000	12,000	6,000	12,000	12,000	-	0.00%
0108101 0941	Gateway Healthcare - Mental Health Services	2,500	2,500	2,000	-	2,000	2,000	-	0.00%
0108101 0955	Tri-County Community Action Agency	20,000	20,000	22,000	-	22,000	22,000	-	0.00%
0108101 0956	Decorating Soldiers' Graves	750	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	-	0.00%
0108101 0959	Georgiaville Pond Association	500	500	500	500	500	500	-	0.00%
0108101 0962	Sojourner House	750	750	800	800	800	800	-	0.00%
0108101 0964	Blackstone Valley Tourism Council	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	-	0.00%
0108101 0974	Historical Society	10,000	14,000	10,000	10,000	12,000	12,000	2,000	20.00%
0108101 0976	Woonasquatucket River Watershed	7,500	7,500	7,500	7,500	8,500	8,500	1,000	13.33%
0108101 0977	Wildlife Rehab Association	2,100	2,100	2,200	2,200	2,200	2,200	-	0.00%
0108101 0978	Smithfield Cemetery Group	750	750	800	800	800	800	-	0.00%
0108101 0979	Smithfield Education Foundation	500	500	500	500	500	500	-	0.00%
0108101 0980	Smithfield All Lit Up Committee	1,500	4,625	2,000	-	1,000	1,000	(1,000)	-50.00%
0108101 0982	Meals on Wheels	1,000	1,000	1,200	1,200	1,200	1,200	-	0.00%
0108101 0983	Smithfield YMCA	-	-	5,000	5,000	5,000	5,000	-	0.00%
<b>Totals:</b>		63,850	71,225	71,500	39,500	73,500	73,500	2,000	2.80%

**MUNICIPAL EXPENDITURE DETAIL**  
**090 - Municipal Debt**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0109001 0299	Transfer Out	-	6,479	-	-	-	-	-	N/A
0109002 0991	Principal - Bonds Payable	2,845,000	3,755,000	3,815,000	1,405,000	4,380,000	4,380,000	565,000	14.81%
0109002 0992	Principal - Notes Payable	-	-	-	-	-	-	-	N/A
0109003 0993	Interest - Bonds Payable	1,868,183	1,750,603	1,619,957	818,174	1,760,031	1,760,031	140,074	8.65%
0109003 0994	Interest - Notes Payable	-	-	-	-	-	-	-	N/A
0109002 0995	Financing Costs	1,000	-	-	-	-	-	-	N/A
0109001 0996	Other Financing Uses	-	6,000	5,000	-	5,000	5,000	-	0.00%
<b>Totals:</b>		4,714,183	5,518,082	5,439,957	2,223,174	6,145,031	6,145,031	705,074	12.96%

**MUNICIPAL EXPENDITURE DETAIL**  
**093 - Water Supply**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0400001 0299	Water Supply - Transfer To GF (Indirect Costs)	251,942	266,922	230,512	-	277,422	277,422	46,910	20.35%
0409301 0101	Water Supply - Salaries & Wages	171,721	210,719	218,409	112,063	230,587	230,587	12,178	5.58%
0409301 0104	Water Supply - Longevity	9,768	16,888	18,262	8,863	19,252	19,252	990	5.42%
0409301 0102	Water Supply - Overtime	38,419	26,531	25,000	17,442	30,000	30,000	5,000	20.00%
0409301 0109	Water Supply - Vacation & Sick	4,642	23,174	4,000	-	4,000	4,000	-	0.00%
0409301 0131	Water Supply - FICA/Social Security Taxes	15,973	18,681	20,018	10,206	21,408	21,408	1,390	6.94%
0409301 0133	Water Supply - Blue Cross/Delta Dental	51,459	50,908	50,246	19,527	71,132	71,132	20,886	41.57%
0409301 0136	Water Supply - Retirement	373	675	709	350	748	748	39	5.53%
0409301 0148	Water Supply - State Pension	16,058	19,783	17,940	7,547	19,213	19,213	1,273	7.09%
0409301 0155	Water Supply - Life Insurance	433	596	650	162	651	651	1	0.18%
0409301 0200	Water Supply - Utilities	80,696	111,903	127,339	42,282	130,000	130,000	2,661	2.09%
0409301 0204	Water Supply - Water	707,932	770,772	868,219	461,058	960,000	960,000	91,781	10.57%
0409301 0502	Water Supply - Testing	6,993	8,174	8,500	2,015	8,000	8,000	(500)	-5.88%
0409301 0503	Water Supply - Service Fee/Contract Services	16,021	27,495	17,364	13,653	25,000	25,000	7,636	43.98%
0409301 0507	Water Supply - Taxes	1,729	74	4,283	10	4,300	4,300	17	0.40%
0409301 0524	Water Supply - Fuel & Oil	7,109	8,088	10,000	4,253	10,000	10,000	-	0.00%
0409301 0568	Water Supply - Repairs	22,238	20,496	150,000	52,388	150,000	150,000	-	0.00%
0409301 0601	Water Supply - Office Supplies	542	143	1,158	420	1,000	1,000	(158)	-13.64%
0409301 0604	Water Supply - Supplies & Maintenance	78,328	70,478	80,000	37,500	80,000	80,000	-	0.00%
0409301 0607	Water Supply - Professional Fees	106,165	87,702	75,000	143,529	230,000	230,000	155,000	206.67%
0409301 0771	Water Supply - Miscellaneous	6,411	9,292	8,000	7,809	8,000	8,000	-	0.00%
0409301 0774	Water Supply - SBITA	(19,700)	-	-	-	-	-	-	0.00%
0409301 0980	Water Supply - Depreciation	114,587	151,773	105,000	-	120,000	120,000	15,000	14.29%
0409301 0981	Water Supply - Capital Reserve Expense	18,732	-	35,000	-	35,000	35,000	-	0.00%
0409301 0990	Water Supply - Debt Service Expense	82,471	42,712	190,128	6,748	190,128	190,128	-	0.00%
0409301 0995	Water Supply - Interest Expense	3,819	-	-	-	-	-	-	0.00%
0409301 0997	Water Supply - Amortization Expense	23,431	-	25,000	-	25,000	25,000	-	100.00%
0409301 0998	Water Supply - RI Infrastructure Exp	-	-	257,160	129,616	257,160	257,160	-	0.00%
0409301 0999	Water Supply - Capital Expenditures	-	40,448	45,000	31,499	-	-	(45,000)	-100.00%
<b>Expenditure Totals:</b>		1,818,293	1,984,424	2,592,897	1,108,940	2,908,001	2,908,001	315,104	12.15%
<b>Capital Expenditures</b>		-	40,448	45,000	31,499	-	-	(45,000)	-100.00%
<b>Operating Expenditures</b>		1,818,293	1,943,976	2,547,897	1,077,441	2,908,001	2,908,001	360,104	14.13%

**MUNICIPAL EXPENDITURE DETAIL**  
**093 - Water Supply**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Revenues	FY 2024-2025 Actual Revenues	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Revenues	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommendation	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0409301 R4101	Charges for Services (Metered)	1,861,594	1,908,128	2,247,897	1,401,211	2,300,000	2,300,000	52,103	2.32%
0409301 R4102	Sales	54,750	74,594	80,000	550	75,000	75,000	(5,000)	-6.25%
0409301 R4104	Other Revenues #1	125,494	186,441	125,000	9,902	165,412	165,412	40,412	32.33%
0409301 R4551	Water Improvement Bond Fund	123,248	137,269	130,000	95,175	140,000	140,000	10,000	7.69%
0409301 R8174	Interest Income	5,624	10,502	10,000	5	10,000	10,000	-	0.00%
<b>Revenue Totals:</b>		2,170,709	2,316,933	2,592,897	1,506,844	2,690,412	2,690,412	97,515	3.76%
<b>NET INCOME</b>		352,416	332,509	0	397,904	(217,589)	(217,589)	(217,589)	0.00%
<b>Water Reserve: Engineering Report</b>		-	-	-	-	200,000	-		

- \*Water - Increase due to Providence Water Wholesale Increase
- \*Service Fee/Contract Services - Increase due to Billing Software
- \*Professional Fees - Funded through reserves - Emergency Response Plan & WSS Management Plan

Capital Reserve Balance as of 6/30/2025	2,303,337.38
120 Day Operating Reserves	850,000.00
	1,453,337.38
	(200,000.00)
	<u><u>1,253,337.38</u></u>

**SALARY EXPENDITURE DETAIL**  
**093 - Water Department**  
**FISCAL YEAR 2026-2027**

Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	Increase or Decrease Expense P/Y Budget
<b>Salaries &amp; Wages (0409301 0101)</b>	<b>171,721</b>	<b>210,719</b>	<b>218,409</b>	<b>112,063</b>	<b>230,587</b>	<b>230,587</b>	<b>12,178</b>
Foreman/Safety Compliance Officer (Union)			77,623		81,951	81,951	4,328
Water Field Assistant/Driver (Union)			70,393		74,318	74,318	3,925
Water Field Assistant/Driver (Union)			70,393		74,318	74,318	3,925
<b>Subtotal Salaries</b>	<b>171,721</b>	<b>210,719</b>	<b>218,409</b>	<b>112,063</b>	<b>230,587</b>	<b>230,587</b>	<b>12,178</b>
<b>Longevity (0409301 0104)</b>	9,768	16,888	18,262	8,863	19,252	19,252	990
<b>Overtime (0409301 0102)</b>	38,419	26,531	25,000	17,442	30,000	30,000	5,000
<b>Total Salaries</b>	<b>219,908</b>	<b>254,138</b>	<b>261,671</b>	<b>138,368</b>	<b>279,839</b>	<b>279,839</b>	<b>18,168</b>
<b>FICA Expense</b>	<b>15,973</b>	<b>18,681</b>	<b>20,018</b>	<b>10,206</b>	<b>21,408</b>	<b>21,408</b>	<b>1,390</b>

**CAPITAL EXPENDITURE DETAIL**

**093 - Water Department**

**FISCAL YEAR 2026-2027**

Account #	Line Item Description	Quantity	Estimated Costs		
			Department Requested	Manager's Recommendation	Deferred Notes
0409301 0999	Replace 2009 Truck - Buy F-350 utility with winch and plow setup	1	-	-	125,000
	Farnum Pike Design	1	-	-	150,000
	PLC and Controller	1	-	-	50,000
	Meter Replacement	1	-	-	30,000
	<b>Totals:</b>		-	-	<b>355,000</b>

MUNICIPAL EXPENDITURE DETAIL

094 - Sewer Authority  
FISCAL YEAR 2026-2027

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0300001 0299	Sewer Fund - Transfer To GF	224,097	232,571	242,931	-	253,730	253,730	10,799	4.45%
0309401 0101	Sewer Fund - Salaries & Wages	1,500	1,800	5,000	750	5,000	3,000	(2,000)	-40.00%
0309401 0109	Sewer Fund - Vacation & Sick Time	-	-	-	-	-	-	-	0.00%
0309401 0131	Sewer Fund - FICA/Social Security	-	-	383	-	383	230	(154)	-40.08%
0309401 0136	Sewer Fund - Retirement	-	-	-	-	-	-	-	0.00%
0309401 0200	Sewer Fund - Utilities	235,591	60,430	220,000	193,308	220,000	220,000	-	0.00%
0309401 0503	Service Fee - Contract Services	2,350,342	2,479,828	2,666,937	1,131,774	2,402,707	2,402,707	(264,230)	-9.91%
0309401 0504	Sewer Fund - Bank Charges	-	-	-	-	-	-	-	0.00%
0309401 0508	Sewer Fund - Other Service Fees	7,761	12,153	20,000	5,358	380,000	380,000	360,000	1800.00%
0309401 0510	Sewer Fund - Refunds / Abatements	-	-	-	-	-	-	-	0.00%
0309401 0568	Sewer Fund - Repairs	218,948	65,642	165,000	96,160	165,000	165,000	-	0.00%
0309401 0601	Sewer Fund - Office Supplies	566	3,121	2,000	-	2,000	2,000	-	0.00%
0309401 0604	Sewer Fund - Supplies & Maint.	-	-	1,000	-	1,000	1,000	-	0.00%
0309401 0607	Sewer Fund - Professional Fees	43,133	46,937	100,000	21,986	100,000	75,000	(25,000)	-25.00%
0309401 0771	Sewer Fund - Miscellaneous	72,162	589	6,000	-	6,000	5,000	(1,000)	-16.67%
0309401 0980	Sewer Fund - Depreciation	731,114	732,656	-	-	-	-	-	0.00%
0309401 0990	Sewer Fund - Debt Service Expense	114,173	142,650	500,188	12,569	452,973	452,973	(47,215)	-9.44%
0309401 0999	Sewer Fund - Capital Expenditures	22,967	11,450	475,000	18,300	350,000	350,000	(125,000)	-26.32%

<b>Expenditure Totals:</b>	4,022,354	3,789,827	4,404,439	1,480,204	4,338,793	4,310,639	(93,800)	-2.13%
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<b>Capital Expenditures</b>	22,967	11,450	475,000	18,300	350,000	350,000	(125,000)	-26.32%
<b>Operating Expenditures</b>	3,999,387	3,778,377	3,929,439	1,461,904	3,988,793	3,960,639	31,200	0.79%

Account No.	Line Item Description	FY 2023-2024 Actual Revenues	FY 2024-2025 Actual Revenues	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Revenues	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
4200	Charges for Services	3,452,036	3,602,221	4,288,588	2,647,669	4,058,639	4,058,639	(229,949)	-5.36%
4104/4204/4211/4213	Other Miscellaneous Revenue	80,954	80,855	30,000	2,616	10,000	30,000	-	0.00%
4202/4203	Plan Review Inspection Services	47,510	44,129	20,000	1,760	10,000	20,000	-	0.00%
4875	Non-Cash Depreciation	-	-	-	-	-	-	-	-
9000	Capital Reserve Fund/Appropriation	-	-	20,851	-	130,000	130,000	109,149	523.47%
4201/4210/8174	Interest Income	89,793	126,637	45,000	36,980	45,000	72,000	27,000	60.00%

<b>Revenue Totals:</b>	3,670,293	3,853,843	4,404,439	2,689,025	4,253,639	4,310,639	(93,800)	-2.13%
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<b>Increase (Decrease) in Retained Earnings</b>	(352,061)	64,016	-	1,208,821	(85,154)	(0)	(0)	0.00%
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**SALARY EXPENDITURE DETAIL**

**094 - Sewer Authority**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0309401 0101)</b>	<b>1,500</b>	<b>1,800</b>	<b>5,000</b>	<b>750</b>	<b>5,000</b>	<b>3,000</b>	<b>-2,000</b>
Part Time			5,000		5,000	3,000	-2,000
<b>        Subtotal Salaries</b>	<b>1,500</b>	<b>1,800</b>	<b>5,000</b>	<b>750</b>	<b>5,000</b>	<b>3,000</b>	<b>-2,000</b>
Longevity	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0
<b>        Total Salaries</b>	<b>1,500</b>	<b>1,800</b>	<b>5,000</b>	<b>750</b>	<b>5,000</b>	<b>3,000</b>	<b>-2,000</b>
<b>        FICA Expense</b>	<b>0</b>	<b>0</b>	<b>383</b>	<b>0</b>	<b>383</b>	<b>230</b>	<b>-154</b>

**CAPITAL EXPENDITURE DETAIL**

**094 - Sewer Authority**

**FISCAL YEAR 2026-2027**

Specific Capital Improvement	Quantity	Estimated Costs		Notes
		Department Requested	Town Manager Recommended	
SSES Program (25-SEW-01)		50,000	50,000	The SSES program is an ongoing lifelong program aimed at identifying, removing and reducing extraneous sources of otherwise clean water from entering the sewer system. The program's main goal is aimed at increasing system capacity, preserving WWTF & Pump Station capacities, reducing treatment costs, and preserving the collection system to ensure long term use with minimal, reduced occurrences of overflows or bypass discharges.
Facilities Plan		300,000	300,000	The Wastewater Facilities Plan is a comprehensive 20-year planning document that establishes direction to properly manage waterwater throughout the 20-year planning period. The Facilities Plan evaluates the existing collection system, pumping stations, and the wastewater treatment facility to determine deficiencies of these systems.*The facility plan also assesses unsewered areas considering the need for improved means of wastewater management*. Part of this 20 year plan, is to evaluate areas of Town for sewer expansion, and if it is not in the approved area an amendment is needed. The last time i submitted an amendment to RIDEM, i was told a whole new facilities plan will be needed next time i summit an amendment, this itiration of the plan was made in 2002, 4 years over the 20 year lifespan. With developements in Town populating at higher rates in previous years, this facilities plan is something that needs to be addressed right away.
<b>Totals:</b>		<b>350,000</b>	<b>350,000</b>	

**MUNICIPAL EXPENDITURE DETAIL**  
**095 - Ice Rink**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Expenditures	FY 2024-2025 Actual Expenditures	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Expenditures	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
0509501 0101	Ice Rink - Salaries & Wages	275,249	283,031	318,522	142,647	328,112	328,112	9,590	3.01%
0509501 0109	Ice Rink - Vacation & Sick	33,071	27,174	10,494	13,506	10,494	10,494	-	0.00%
0509501 0131	Ice Rink - FICA/Social Security	21,790	22,222	24,367	11,578	25,101	25,101	734	3.01%
0509501 0133	Ice Rink - Blue Cross/Delta Dental	33,742	42,939	52,246	19,999	73,632	73,632	21,386	40.93%
0509501 0136	Ice Rink - Retirement	2,485	2,559	2,635	1,317	2,714	2,714	79	2.99%
0509501 0148	Ice Rink - State Pension	19,621	20,467	18,295	7,740	19,118	19,118	823	4.50%
0509501 0155	Ice Rink - Life Insurance	758	866	866	217	868	868	2	0.23%
0509501 0200	Ice Rink - Electricity	103,385	124,396	160,000	49,552	160,000	130,000	(30,000)	-18.75%
0509501 0202	Ice Rink - Telephone	2,165	2,363	4,000	1,102	4,000	2,500	(1,500)	-37.50%
0509501 0204	Ice Rink - Water	10,918	8,473	16,500	3,611	16,500	11,000	(5,500)	-33.33%
0509501 0205	Ice Rink - Sewer Usage Fees	8,820	8,010	11,500	7,990	11,500	10,000	(1,500)	-13.04%
0509501 0400	Ice Rink - Uniforms	-	-	2,000	-	2,000	1,000	(1,000)	-50.00%
0509501 0524	Ice Rink - Gas	15,535	16,092	19,000	5,272	21,000	19,000	-	0.00%
0509501 0568	Ice Rink - Repairs	41,973	87,878	63,500	56,952	68,500	68,500	5,000	7.87%
0509501 0601	Ice Rink - Office Supplies	2,873	3,121	4,000	2,528	4,000	3,500	(500)	-12.50%
0509501 0604	Ice Rink - Supplies & Maintenance	28,163	23,650	25,500	14,250	27,500	26,000	500	1.96%
0509501 0607	Ice Rink - Professional Fees	195	250	250	275	300	300	50	20.00%
0509501 0609	Ice Rink - Maintenance	20,978	31,011	32,500	10,520	34,500	32,500	-	0.00%
0509501 0711	Ice Rink - Advertising	1,377	3,120	2,500	1,747	2,500	2,500	-	0.00%
0509501 0771	Ice Rink - Miscellaneous	383	718	2,000	702	2,000	1,000	(1,000)	-50.00%
0509501 0980	Ice Rink - Depreciation	170,388	162,722	-	-	-	-	-	0.00%
0509501 0999	Ice Rink - Capital Expenditures	-	-	210,000	-	250,000	250,000	40,000	19.05%
0509501 7106	Ice Rink - RIIL Gate Sales	-	-	-	-	-	-	-	0.00%
<b>Expenditure Totals:</b>		793,868	871,062	980,675	351,506	1,064,338	1,017,838	37,163	3.79%
<b>Capital Expenditures</b>		-	-	210,000	-	250,000	250,000	40,000	19.05%
<b>Operating Expenditures</b>		793,868	871,062	770,675	351,506	814,338	767,838	(2,837)	-0.37%

**MUNICIPAL EXPENDITURE DETAIL**  
**095 - Ice Rink**  
**FISCAL YEAR 2026-2027**

Account No.	Line Item Description	FY 2023-2024 Actual Revenues	FY 2024-2025 Actual Revenues	FY 2025-2026 Appropriation	FY 2025-2026 12/31/2025 Revenues	FY 2026-2027 Department Requested	FY 2026-2027 Town Manager Recommended	FY 2027 Vs. FY 2026 Adopted	
								\$ Change	% Change
	Non Cash Depreciation	-	-	-	-	-	-	-	0.00%
	Capital Reserve Fund/Surplus	-	-	202,862	-	250,000	232,763	29,901	14.74%
0509501 R7101	Ice Rental Payments	586,310	613,007	551,200	273,243	558,200	551,200	-	0.00%
0509501 R7103	Public Skating	52,850	56,158	36,018	24,773	37,650	37,650	1,632	4.53%
0509501 R7104	Hourly Rental	103,430	104,917	134,870	44,575	139,400	139,400	4,530	3.36%
0509501 R7106	Riil Gate Sales	20,446	9,853	16,500	4,036	16,500	16,500	-	0.00%
0509501 R7107	Pro Shop	9,000	9,636	7,800	2,875	7,800	7,800	-	0.00%
0509501 R7108	Concession Lease	3,900	7,800	7,800	3,900	7,800	7,800	-	0.00%
0509501 R7111	Advertising Revenue	15,350	18,600	17,000	8,550	18,000	18,000	1,000	5.88%
0509501 R7112	Conference Room Rental	-	-	-	-	-	-	-	0.00%
0509501 R7113	Vending/Video Games	1,192	1,168	1,000	577	1,100	1,100	100	10.00%
0509501 R7114	Resale Reimbursement	-	-	-	-	-	-	-	0.00%
0509501 R8175	Other Miscellaneous Revenue	7,041	3,593	4,125	5,549	4,125	4,125	-	0.00%
0509501 R8176	Interest Income	645	480	1,500	202	650	1,500	-	0.00%
0509501 R8177	State Grant Intergovernmental	-	-	-	-	-	-	-	0.00%
0509501 R8178	Other Grant Income	-	-	-	-	-	-	-	0.00%
<b>Revenue Totals:</b>		800,164	825,211	980,675	368,280	1,041,225	1,017,838	37,163	3.79%
<b>NET INCOME</b>		6,296	(45,851)	-	16,774	(23,113)	(0)	(0)	0.00%

**SALARY EXPENDITURE DETAIL**

**095 - Ice Rink**

**FISCAL YEAR 2026-2027**

<b>Line Item Description</b>	<b>FY 2023-2024 Actual Expenditures</b>	<b>FY 2024-2025 Actual Expenditures</b>	<b>FY 2025-2026 FY 2025-2026 Appropriation</b>	<b>FY 2025-2026 12/31/2025 Expenditures</b>	<b>FY 2026-2027 Department Requested</b>	<b>FY 2026-2027 Town Manager Recommended</b>	<b>Increase or Decrease Expense P/Y Budget</b>
<b>Salaries &amp; Wages (0509501 0101)</b>	<b>275,249</b>	<b>283,031</b>	<b>318,522</b>	<b>142,647</b>	<b>328,112</b>	<b>328,112</b>	<b>9,590</b>
Ice Rink Manager			88,500		91,155	91,155	2,655
Assistant Manager			54,442		56,075	56,075	1,633
Assistant Manager			48,483		49,937	49,937	1,454
Assistant Manager			49,938		51,436	51,436	1,498
Part Time			77,159		79,509	79,509	2,350
<b>Subtotal Salaries</b>	<b>275,249</b>	<b>283,031</b>	<b>318,522</b>	<b>142,647</b>	<b>328,112</b>	<b>328,112</b>	<b>9,590</b>
Longevity	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>275,249</b>	<b>283,031</b>	<b>318,522</b>	<b>142,647</b>	<b>328,112</b>	<b>328,112</b>	<b>9,590</b>
<b>FICA Expense</b>	<b>21,790</b>	<b>22,222</b>	<b>24,367</b>	<b>11,578</b>	<b>25,101</b>	<b>25,101</b>	<b>734</b>

**CAPITAL EXPENDITURE DETAIL**

**095 - Ice Rink**

**FISCAL YEAR 2026-2027**

Account #	Specific Capital Improvement	Quantity	Estimated Costs		Notes
			Department Request	Town Manager Recommended	
0509501 0999	Hot Water System Replacement & Bathroom Rehab	1	250,000	250,000	
	<b>Totals:</b>		<b>250,000</b>	<b>250,000</b>	