

Town of North Smithfield



*Annual Presentation and Recommendations of the **North Smithfield Budget Committee** Fiscal Year 2024-2025*

*Presentation to the **NORTH SMITHFIELD TOWN COUNCIL** May 6, 2024*

The Budget Committee has completed the preparation of the Town's fiscal year 2025 budget recommendations. The proposed fiscal year 2025 budget increases are conservative and attempt to balance

the needs of residents of the Town of North Smithfield with the necessary expenditures to keep the town's operations running in an efficient and effective manner. The Budget Committee is aware of the continued inflationary pressures on homeowners and made every effort to minimize the economic impact on taxpayers. The Committee also considered the long-term impacts of funding certain projects and departments.

The proposed fiscal year 2025 budget reflects a \$1,731,418.84, or 3.38%, increase over the FY 2024 budget.

2024 Adopted Budget	51,255,710	
2025 Proposed Increases		
Police Department	186,812	education, contract increases
Fire Department	324,088	contract incr., 2 add'l firefighters (6 mos)
DPW	75,961	Maintenance/Janitorial position
Highway	526,298	Road Repair, professional services, rubbish
School Department	882,144	state aid, RIDE Reimbursable projects
All other changes, net	201,671	
Proposed 2025 Budget	52,987,129	(\$1,731,418.84 increase or 3.38%)

The proposed levy increase calculates to 2.51% (not finalized). Further explanation for line-item increases is explained in detail below.

Personnel Costs:

Fire Department

Consistent with last year, the Fire Department has requested two additional personnel in order to support additional rescues. This was proposed by the Fire Department in FY 2024 as part of a long-term plan to fully staff the Fire Department. We agree that the hiring of two additional personnel would alleviate some of the coverage challenges the Fire Department regularly faces. Two firefighters were approved in FY 2024, and the department is requesting an additional two firefighters for FY 2025. The two firefighters that were included in FY 2024's budget have been hired as of January 2024, and these two positions will result in a full year increase in FY 2025 of \$216,000. In addition, the FY 2025 budget includes two additional new positions. Although the department requested a full year's funding for these positions of \$216,000, the Committee believes that by the time the department identifies and hires the two personnel they most likely will not start until halfway through the year (this timing is consistent with the timing of hiring in FY 2024). Therefore, we are recommending a budget increase of \$108,000 for these two new firefighter positions for fiscal year 2025 (half of the department request). Overall, the increase to the Fire Department budget from these personnel additions is \$324,000.

DPW

A maintenance/janitorial personnel line item was added in the amount of \$46,802.50, with added benefit costs to DPW personnel overall adding another approximately \$30,000. This consists of a shift out of the highway department for a maintenance worker of \$27,171.22 combined with the cost of a custodian for three town buildings into one full time position.

Finance

The addition of a part time Finance “floating” position, see explanation below under “Other Items.”

School Department:

The School Department presented an operating budget request with a 2.36% increase based on an initial estimated amount of state funding of \$7,908,662; however, the latest estimate of aid provided by the state is \$7,802,607 (a shortfall of \$106,055 in state aid). At this level of state funding, the budget committee feels that it is appropriate to increase the level of funding from the town to cover the shortfall, since the School Department has clearly articulated the needs for this funding in their budget. In addition, the budget committee recommends an increase in the School Department budget of .5% in order to address increases in salaries and transportation costs. The total recommended increase to the School Department budget is 1.1%, or \$882, 144.

Please note that in FY 2024, the budget committee recommended that any surplus funds received by the School Department be set aside for future capital projects. Based on additional information received from the School Department during the FY 2025 budget deliberations, the Department has demonstrated that budget surpluses from resulting from state aid or from efficient operations are set aside in reserve or used in the current budget year for these projects, as appropriate. Furthermore, the School Department has significant capital improvement needs in FY 2025 and beyond, and it is anticipated that funds will continue to need to be reserved to ensure these capital needs can be addressed in the future.

Other Items:

In the FY 2024 budget, the Committee recommended an increase of \$35,000 per year to hire an HR/Personnel director, which was approved by Town Council. As of May 2024, a director has not been hired. We now question whether this expenditure is necessary. We believe that the \$35,000 amount would be better allocated to budgeting software as requested by the Finance department, and we recommend an additional \$23,998.52 be spent on a finance “floating” or part time position to aid the department and perform tasks in Town Hall, such as covering lunches in the Tax Collection’s office (which is currently being done by the Finance Director as the only personnel cross trained to cover duties of that office). Regarding the budget software request, currently the budget is completed through a series of Excel spreadsheets, which do not incorporate the proper internal controls and automatic updating that would enable the budget process to flow more efficiently and effectively. As noted in the Auditors’ Report from FY 2023, the auditors identified two significant deficiencies in internal controls over financial reporting that need to be addressed by the town. The first of these concerns the timely completion of end of month tasks, such as reconciliations. The second involves deficiencies in recordkeeping related to capital assets and personnel in the Finance office. While significant deficiencies identify areas of concern, and do not rise to the level of material weakness (which are much more serious), such deficiencies could rise to the level of material weaknesses if left unaddressed. Both of these deficiencies are indicative of a lack of resources in the Finance department. By increasing the level of staffing in that department, as well as investing in better budgeting software, the town can ensure that such deficiencies in controls are remediated before they become material weaknesses.

The Committee recommends two changes to the classification of budgeted line items in the FY 2024 budget going forward. The first of these is the reclassification of the amount paid for Senior Services from the Parks and Recreation budget to the Town Council budget (as a contribution line item). Senior Services are provided through a third-party provider (Aging Well) that does not report to the director of Parks and Recreation/DPW. The other budgeted line item we addressed, is the Pumpkinfest, which we believe should operate as its own 501(c)(3) organization, rather than be included as part of the operating budget for the town under Town Council contributions and included in the Police budget. The Pumpkin Fest could operate as its own entity with its own funds and resources, rather than comingling its funds with those of the town.

Finally, the Committee does not agree with the Town Administrator's recommendation that the employee contribution to health insurance be increased from 16% to 17%. We recommend that the contribution remain at 16%. By increasing the required contribution, the recommended increases to salaries (employee raises) would be undercut by the amount of the benefits contribution increases, and the resulting savings to the town does not justify the reduction in employees' take-home pay. Perhaps the benefits contributions could be negotiated as part of the next union contract and future raises could be adjusted accordingly as part of those negotiations.

Attachments:

- FY 25 Revenue Budget – Appendix A
- FY 25 Expenditure Summary – Appendix B
- FY 25 Expenditure Detail – Appendix C
- FY 25 Capital Budget – Appendix D
- FY 25 Water Revenue and Expenditures – Appendix E
- FY 25 Sewer Revenue and Expenditures – Appendix F

Town of North Smithfield General Fund - Revenue Fiscal Year 2025													
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025		
		as of 06/30/2022		as of 06/30/2023		as of 3/31/2024		Administrator Proposal			Budget Committee Proposal		
New Acct Number	New Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4000-40200	Current Year Taxes - Tax Revenue	35,181,956.74	35,284,046.61	33,769,180.07	33,921,206.60	34,692,542.28	27,897,975.46	35,467,671.75	775,129.47	2.23%	35,565,256.91	872,714.63	2.52%
101-4000-40210	Prior Year Taxes - Tax Revenue	450,000.00	948,268.36	500,000.00	422,390.55	500,000.00	279,111.42	450,000.00	(50,000.00)	-10.00%	450,000.00	(50,000.00)	-10.00%
101-4000-40250	Stabilization Exemption - Tax Revenue	5,000.00	23,641.84	5,000.00	11,300.79	7,000.00	13,151.69	5,000.00	(2,000.00)	-28.57%	5,000.00	(2,000.00)	-28.57%
101-4000-40500	Penalty - Tax Revenue	185,000.00	332,565.96	200,000.00	235,367.69	200,000.00	163,556.30	200,000.00	-	0.00%	200,000.00	-	0.00%
Total Tax Revenue		35,821,956.74	36,588,522.77	34,474,180.07	34,590,265.63	35,399,542.28	28,353,794.87	36,122,671.75	723,129.47	2.04%	36,220,256.91	820,714.63	2.32%
101-4121-43100	Fees - Probate Court	13,500.00	22,265.13	15,000.00	20,977.71	15,000.00	7,405.70	16,000.00	1,000.00	6.67%	16,000.00	1,000.00	6.67%
101-4121-43150	Advertising Fees - Probate Court		5,750.00	3,900.00	4,414.00	3,900.00	3,220.00	4,200.00	300.00	7.69%	4,200.00	300.00	7.69%
Total Probate Court		13,500.00	28,015.13	18,900.00	25,391.71	18,900.00	10,625.70	20,200.00	1,300.00	6.88%	20,200.00	1,300.00	6.88%
101-4130-43100	Fees - Municipal Court	40,000.00	97,882.14	75,000.00	67,569.33	75,000.00	38,742.43	75,000.00	-	0.00%	75,000.00	-	0.00%
Total Municipal Court		40,000.00	97,882.14	75,000.00	67,569.33	75,000.00	38,742.43	75,000.00	-	0.00%	75,000.00	-	0.00%
101-4134-43000	Recording Fees - Town Clerk	115,000.00	133,471.25	125,000.00	87,485.85	100,000.00	54,348.30	110,000.00	10,000.00	10.00%	110,000.00	10,000.00	10.00%
101-4134-43005	Real Estate Stamps (Town) - Town Clerk	190,000.00	239,420.95	190,000.00	216,248.89	190,000.00	96,526.56	190,000.00	-	0.00%	190,000.00	-	0.00%
101-4134-43010	Business Registrations - Town Clerk	4,500.00	6,055.00	4,500.00	6,000.00	5,000.00	5,300.00	5,000.00	-	0.00%	5,000.00	-	0.00%
101-4134-43015	Marriage Licenses - Town Clerk	1,000.00	480.00	800.00	504.00	500.00	192.00	500.00	-	0.00%	500.00	-	0.00%
101-4134-43016	Victualling Licenses - Town Clerk	2,000.00	1,950.00	1,800.00	2,100.00	1,800.00	2,125.00	1,800.00	-	0.00%	1,800.00	-	0.00%
101-4134-43020	Liquor Licenses - Town Clerk	12,000.00	12,250.00	12,000.00	13,765.00	12,000.00	15,545.00	12,000.00	-	0.00%	12,000.00	-	0.00%
101-4134-43025	Dog Licenses - Town Clerk	2,300.00	2,340.00	2,300.00	2,357.00	2,300.00	1,110.00	2,000.00	(300.00)	-13.04%	2,000.00	(300.00)	-13.04%
101-4134-43035	Copies & Certificates - Town Clerk	10,000.00	3,846.70	2,500.00	4,450.50	2,500.00	2,162.15	2,000.00	(500.00)	-20.00%	2,000.00	(500.00)	-20.00%
101-4134-43040	Sundry Sales - Town Clerk	2,500.00	5,013.22	2,500.00	2,474.00	2,500.00	2,482.00	2,500.00	-	0.00%	2,500.00	-	0.00%
101-4134-45090	Miscellaneous Receipts - Town Clerk	8,500.00	4,292.00	6,000.00	4,191.15	6,000.00	4,306.50	6,000.00	-	0.00%	6,000.00	-	0.00%
Total Town Clerk		347,800.00	409,119.12	347,400.00	339,576.39	322,600.00	184,097.51	331,800.00	9,200.00	2.85%	331,800.00	9,200.00	2.85%
101-4135-43140	Application Fees - Planning	10,000.00	12,150.00	10,000.00	9,575.00	12,300.00	5,983.00	9,000.00	(3,300.00)	-26.83%	9,000.00	(3,300.00)	-26.83%
Total Planning		10,000.00	12,150.00	10,000.00	9,575.00	12,300.00	5,983.00	9,000.00	(3,300.00)	-26.83%	9,000.00	(3,300.00)	-26.83%
101-4151-42110	Municipal Lien Certificate Fees - Finance	12,000.00	16,885.29	12,000.00	8,907.05	6,000.00	4,426.15	6,000.00	-	0.00%	6,000.00	-	0.00%
Total Finance		12,000.00	16,885.29	12,000.00	8,907.05	6,000.00	4,426.15	6,000.00	-	0.00%	6,000.00	-	0.00%
101-4211-43200	Accident Reports - Police	4,300.00	3,985.90	3,500.00	3,879.00	3,500.00	3,340.45	2,500.00	(1,000.00)	-28.57%	2,500.00	(1,000.00)	-28.57%
101-4211-43205	Pistol Permits - Police	700.00	1,265.00	700.00	2,110.00	1,000.00	1,010.00	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4211-43210	Detail Administration Fee - Police	6,000.00	10,088.20	6,000.00	37,623.95	6,000.00	27,260.30	15,000.00	9,000.00	150.00%	15,000.00	9,000.00	150.00%
101-4211-45090	Miscellaneous Receipts - Police	20,000.00	3,815.00	5,000.00	38,154.12	3,500.00	3,071.00	3,500.00	-	0.00%	3,500.00	-	0.00%
Total Police		31,000.00	19,154.10	15,200.00	81,767.07	14,000.00	34,681.75	22,000.00	8,000.00	57.14%	22,000.00	8,000.00	57.14%
101-4212-43100	Fees - Animal Control	1,100.00	1,253.00	1,500.00	1,614.00	1,000.00	1,066.00	1,000.00	-	0.00%	1,000.00	-	0.00%
Total Animal Control		1,100.00	1,253.00	1,500.00	1,614.00	1,000.00	1,066.00	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4213-47400	EMA Reimbursement - EMA	9,900.00	9,244.97	9,500.00	7,386.71	10,131.54	8,773.29	8,900.00	(1,231.54)	-12.16%	8,900.00	(1,231.54)	-12.16%
Total EMA		9,900.00	9,244.97	9,500.00	7,386.71	10,131.54	8,773.29	8,900.00	(1,231.54)	-12.16%	8,900.00	(1,231.54)	-12.16%
101-4241-43120	Permits & Certificates - Building & Zoning	170,000.00	158,333.54	150,000.00	176,446.89	130,000.00	136,243.91	150,000.00	20,000.00	15.38%	150,000.00	20,000.00	15.38%
Total Building & Zoning		170,000.00	158,333.54	150,000.00	176,446.89	130,000.00	136,243.91	150,000.00	20,000.00	15.38%	150,000.00	20,000.00	15.38%
101-4800-45000	Administration Fees - General Government	62,585.57	62,585.57	65,143.74	65,143.74	67,271.80	50,453.85	69,816.10	2,544.30	3.78%	69,816.10	2,544.30	3.78%

Town of North Smithfield General Fund - Revenue Fiscal Year 2025													
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025		
		as of 06/30/2022		as of 06/30/2023		as of 3/31/2024		Administrator Proposal			Budget Committee Proposal		
New Acct Number	New Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4800-45020	EMS Billing Revenue - General Government	260,000.00	270,818.46	300,000.00	258,919.82	260,000.00	234,147.99	260,000.00	-	0.00%	260,000.00	-	0.00%
101-4800-45090	Miscellaneous Receipts - General Government	3,000.00	17,052.49	3,000.00	1,811.20	3,000.00	44,063.09	3,000.00	-	0.00%	3,000.00	-	0.00%
101-4800-47300	FEMA Reimbursement - General Government		23,727.92	-	66,712.88	-	-	-	-	#DIV/0!	-	-	#DIV/0!
101-4800-49100	Interest Income - General Government	20,400.00	29,580.01	20,400.00	306,711.31	175,000.00	368,553.44	350,000.00	175,000.00	100.00%	350,000.00	175,000.00	100.00%
101-4800-42530	Grant Revenue - General Government	-	-	-	-	135,490.30	34,087.12	389,787.89	254,297.59	187.69%	389,787.89	254,297.59	187.69%
101-4800-49900	Use of Fund Balance - General Government					520,910.37	-	75,000.00	(445,910.37)	-85.60%	75,000.00	(445,910.37)	-85.60%
Total General Government		345,985.57	403,764.45	388,543.74	699,298.95	1,161,672.47	731,305.49	1,147,603.99	(14,068.48)	-1.21%	1,147,603.99	(14,068.48)	-1.21%
101-4821-46100	Other Funding - School	275,000.00	-	322,000.00	-	400,000.00	-	535,000.00	135,000.00	33.75%	535,000.00	135,000.00	33.75%
Total School		275,000.00	-	322,000.00	-	400,000.00	-	535,000.00	135,000.00	33.75%	535,000.00	135,000.00	33.75%
101-4900-47100	School Formula Aid - State Aid	6,167,096.00	6,204,807.00	6,430,600.00	6,430,600.00	7,418,820.00	4,789,587.00	7,827,843.00	409,023.00	5.51%	7,716,637.00	297,817.00	4.01%
101-4900-47105	High-Cost Special Ed -State Aid	52,385.00	52,385.00	80,429.00	80,429.00	152,557.00	98,494.00	80,819.00	(71,738.00)	-47.02%	85,970.00	(66,587.00)	-43.65%
101-4900-47110	Group Home Aid - State Aid	96,893.00	96,893.00	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
101-4900-47120	School Housing Aid Bonded Debt - State Aid	905,908.00	905,908.00	908,545.00	908,545.00	917,259.00	87,314.00	923,665.00	6,406.00	0.70%	923,665.00	6,406.00	0.70%
101-4900-47125	School Housing Aid Projects - State Aid	209,799.00	209,799.00	145,499.00	145,498.00	144,208.00	92,902.00	149,128.00	4,920.00	3.41%	149,128.00	4,920.00	3.41%
101-4900-47130	MV Phase Out Reimbursement - State Aid	2,203,098.86	2,204,173.25	4,215,266.48	4,215,266.48	4,215,266.48	2,016,001.05	4,215,267.00	0.52	0.00%	4,215,267.00	0.52	0.00%
101-4900-47135	MV Excise Tax Reimbursement - State Aid	183,264.00	183,264.37	183,264.00	183,264.37	183,264.00	1,282,897.00	183,264.00	-	0.00%	183,264.00	-	0.00%
NEW	Tangible Reimbursement	-	-	-	-	-	-	449,308.81	449,308.81	#DIV/0!	449,308.81	449,308.81	#DIV/0!
101-4900-47140	Public Service Corp Tax - State Aid	153,803.00	147,834.15	147,834.00	154,581.37	154,581.00	166,157.00	166,157.00	11,576.00	7.49%	166,157.00	11,576.00	7.49%
101-4900-47145	Hotel Tax - State Aid	3,161.00	3,529.54	5,108.00	5,537.92	5,229.00	3,412.99	5,211.00	(18.00)	-0.34%	5,211.00	(18.00)	-0.34%
101-4900-47150	Meals and Beverage Tax - State Aid	316,492.00	386,835.74	388,589.00	403,621.91	418,056.00	306,869.92	470,699.00	52,643.00	12.59%	470,699.00	52,643.00	12.59%
101-4900-47170	Library Aid - State Aid	80,421.00	80,421.00	85,342.00	95,323.00	95,323.00	47,662.50	95,061.00	(262.00)	-0.27%	95,061.00	(262.00)	-0.27%
Total State Aid		10,372,320.86	10,475,850.05	12,590,476.48	12,622,667.05	13,704,563.48	8,891,297.46	14,566,422.81	861,859.33	6.29%	14,460,367.81	755,804.33	5.51%
	Total Revenues	47,450,563.17	48,220,174.56	48,414,700.29	48,630,465.78	51,255,709.77	38,401,037.56	52,995,598.55	1,739,888.78	3.39%	52,987,128.71	1,731,418.94	3.38%

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
Town Council																
101-4111-50005	Stipends - Town Council	22,750.00	23,850.00	22,750.00	24,275.00	24,100.00	15,500.00	24,100.00	-	0.00%	24,550.00	450.00	1.87%	24,550.00	450.00	1.87%
101-4111-50120	FICA - Town Council	1,740.38	1,489.74	1,740.38	1,637.12	1,843.65	1,128.40	1,843.65	-	0.00%	1,878.08	34.42	1.87%	1,878.08	34.42	1.87%
101-4111-50470	Supplies - Town Council	500.00	403.76	400.00	568.87	500.00	382.96	605.00	105.00	21.00%	625.00	125.00	25.00%	625.00	125.00	25.00%
101-4111-56050	Contributions - Town Council	20,873.55	21,194.29	17,750.00	16,927.45	20,659.00	20,159.00	22,168.00	1,509.00	7.30%	26,668.00	6,009.00	29.09%	21,668.00	1,009.00	4.88%
Total Town Council		45,863.93	46,937.79	42,640.38	43,408.44	47,102.65	37,170.36	48,716.65	1,614.00	3.43%	53,721.08	6,618.43	14.05%	48,721.08	1,618.43	3.44%
Probate Court																
101-4121-50005	Stipends - Probate Court	4,369.68	4,369.68	4,500.00	4,500.00	4,500.00	3,375.00	4,500.00	-	0.00%	4,635.00	135.00	3.00%	4,635.00	135.00	3.00%
101-4121-50330	Advertising - Probate Court	3,000.00	3,572.21	3,900.00	3,032.41	4,200.00	1,264.20	4,200.00	-	0.00%	4,200.00	-	0.00%	4,200.00	-	0.00%
101-4121-50350	Software & Licenses - Probate Court	600.00	495.00	630.00	495.00	520.00	485.10	546.00	26.00	5.00%	546.00	26.00	5.00%	546.00	26.00	5.00%
101-4121-50470	Supplies - Probate Court	200.00	-	100.00	5.74	100.00	-	100.00	-	0.00%	100.00	-	0.00%	100.00	-	0.00%
Total Probate Court		8,169.68	8,436.89	9,130.00	8,033.15	9,320.00	5,124.30	9,346.00	26.00	0.28%	9,481.00	161.00	1.73%	9,481.00	161.00	1.73%
Legal																
101-4122-50005	Stipends - Legal	96,659.40	96,659.40	97,400.01	97,399.00	97,400.04	73,050.24	97,400.04	-	0.00%	100,322.04	2,922.00	3.00%	100,322.04	2,922.00	3.00%
101-4122-50510	Professional Services - Legal	5,000.00	5,000.00	91,000.00	66,523.54	70,967.43	61,391.81	75,000.00	4,032.57	5.68%	75,000.00	4,032.57	5.68%	75,000.00	4,032.57	5.68%
Total Legal		101,659.40	101,659.40	188,400.01	163,922.54	168,367.47	134,442.05	172,400.04	4,032.57	2.40%	175,322.04	6,954.57	4.13%	175,322.04	6,954.57	4.13%
Municipal Court																
101-4130-50000	Salaries - Municipal Court	36,839.37	34,297.79	37,726.36	33,372.41	39,269.51	20,641.55	40,801.42	1,531.91	3.90%	40,494.07	1,224.56	3.12%	40,494.07	1,224.56	3.12%
101-4130-50100	MERS Defined Benefit - Municipal Court	1,036.33	1,033.39	1,093.17	1,127.89	736.22	536.56	727.18	(9.04)	-1.23%	723.67	(12.54)	-1.70%	723.67	(12.54)	-1.70%
101-4130-50110	TIAA-EREF Defined Contribution - Municipal Court	349.52	235.39	179.21	184.91	185.91	128.34	192.89	6.97	3.75%	191.96	6.04	3.25%	191.96	6.04	3.25%
101-4130-50120	FICA - Municipal Court	2,077.19	1,774.09	2,886.07	1,540.37	3,004.12	-	2,558.56	(445.56)	-14.83%	2,551.44	(452.67)	-15.07%	2,551.44	(452.67)	-15.07%
101-4130-50350	Software & Licenses - Municipal Court	6,000.00	7,755.00	8,000.00	8,140.00	9,000.00	-	9,000.00	-	0.00%	9,000.00	-	0.00%	9,000.00	-	0.00%
101-4130-50385	Communication Utilities - Municipal Court	960.00	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4130-50470	Supplies - Municipal Court	1,000.00	235.00	750.00	297.50	500.00	-	250.00	(250.00)	-50.00%	250.00	(250.00)	-50.00%	250.00	(250.00)	-50.00%
101-4130-50510	Professional Services - Municipal Court	500.00	-	500.00	-	250.00	-	125.00	(125.00)	-50.00%	125.00	(125.00)	-50.00%	125.00	(125.00)	-50.00%
Total Municipal Court		48,762.41	45,330.66	51,134.80	44,663.08	52,945.76	21,306.45	53,655.04	709.28	1.34%	53,336.14	390.39	0.74%	53,336.14	390.39	0.74%
Administration																
101-4131-50000	Salaries - Administration	132,638.60	130,667.76	132,638.60	132,038.40	134,241.70	96,029.67	135,347.74	1,106.04	0.82%	135,679.55	1,437.86	1.07%	138,379.55	4,137.86	3.08%
101-4131-50010	Overtime - Administration	527.13	579.89	-	298.73	546.94	-	-	(546.94)	-100.00%	-	(546.94)	-100.00%	-	(546.94)	-100.00%
101-4131-50020	Longevity - Administration	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4131-50100	MERS Defined Benefit - Administration	7,865.47	7,684.62	8,090.95	7,034.28	5,315.97	3,786.36	5,102.61	(213.36)	-4.01%	5,115.12	(200.85)	-3.78%	5,216.91	(99.06)	-1.86%
101-4131-50110	TIAA-EREF Defined Contribution - Administration	2,652.77	1,295.93	1,326.39	1,153.20	1,342.42	904.84	1,353.48	11.06	0.82%	1,356.80	14.38	1.07%	1,383.80	41.38	3.08%
101-4131-50120	FICA - Administration	10,187.18	9,672.22	10,146.85	9,726.02	10,311.33	6,914.12	10,354.10	42.77	0.41%	10,379.49	68.15	0.66%	10,586.04	274.70	2.66%
101-4131-50200	Health Insurance - Administration	33,839.97	26,426.27	35,814.24	33,094.22	37,606.87	28,343.06	39,231.48	1,624.62	4.32%	39,231.48	1,624.62	4.32%	39,231.48	1,624.62	4.32%
101-4131-50210	Dental Insurance - Administration	1,468.65	1,410.49	1,348.85	1,170.03	1,383.63	983.40	1,360.34	(23.30)	-1.68%	1,360.34	(23.30)	-1.68%	1,360.34	(23.30)	-1.68%
101-4131-50220	Life Insurance - Administration	835.20	802.70	837.60	837.60	837.60	558.40	871.10	33.50	4.00%	871.10	33.50	4.00%	871.10	33.50	4.00%
101-4131-50230	Medical Reimbursement & Buyback - Administration	1,000.00	715.96	1,000.00	1,000.00	1,000.00	809.05	1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4131-50330	Advertising - Administration	1,000.00	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4131-50331	Software & Licenses - Administration	-	-	-	-	273.48	273.48	-	(273.48)	-100.00%	-	(273.48)	-100.00%	-	(273.48)	-100.00%
101-4131-50360	Dues & Subscriptions - Administration	7,880.34	7,800.00	8,252.15	8,217.50	7,790.50	7,853.60	8,119.80	329.30	4.23%	8,119.80	329.30	4.23%	8,119.80	329.30	4.23%
101-4131-50370	Education & Training - Administration	500.00	70.00	500.00	-	300.00	-	300.00	-	0.00%	300.00	-	0.00%	300.00	-	0.00%
101-4131-50380	Public Utilities - Administration	2,965.00	4,301.17	4,340.00	4,112.85	4,500.00	3,179.05	4,320.00	(180.00)	-4.00%	4,320.00	(180.00)	-4.00%	4,320.00	(180.00)	-4.00%
101-4131-50385	Communication Utilities - Administration	1,769.40	1,649.96	1,692.00	1,613.63	1,692.00	1,102.12	1,632.00	(60.00)	-3.55%	1,632.00	(60.00)	-3.55%	1,632.00	(60.00)	-3.55%
101-4131-50430	Maintenance Agreements - Administration	140.00	349.77	216.00	254.47	216.00	239.06	375.00	159.00	73.61%	375.00	159.00	73.61%	375.00	159.00	73.61%
101-4131-50470	Supplies - Administration	600.00	723.14	800.00	401.86	800.00	222.40	800.00	-	0.00%	800.00	-	0.00%	800.00	-	0.00%
101-4131-50500	Postage - Administration	200.00	9.41	150.00	4.02	150.00	-	75.00	(75.00)	-50.00%	75.00	(75.00)	-50.00%	75.00	(75.00)	-50.00%
101-4131-50580	Vehicle Repair & Maintenance - Administration	2,500.00	1,315.79	5,000.00	3,112.40	5,000.00	797.10	5,000.00	-	0.00%	5,000.00	-	0.00%	5,000.00	-	0.00%
101-4131-50585	Vehicle Fuel - Administration	600.00	790.98	750.00	585.96	750.00	414.47	750.00	-	0.00%	750.00	-	0.00%	750.00	-	0.00%

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4131-50640	Travel - Administration	400.00	74.12	500.00	-	300.00	-	200.00	(100.00)	-33.33%	200.00	(100.00)	-33.33%	200.00	(100.00)	-33.33%
101-4131-59000	Capital - Administration	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Administration		209,569.71	196,340.18	213,403.63	204,655.17	214,084.96	152,410.18	216,192.65	1,834.21	0.86%	216,565.68	2,207.24	1.03%	219,601.02	5,242.58	2.45%
Total Administration excluding Capital		209,569.71	196,340.18	213,403.63	204,655.17	214,084.96	152,410.18	216,192.65	1,834.21	0.86%	216,565.68	2,207.24	1.03%	219,601.02	5,242.58	2.45%
Town Clerk																
101-4134-50000	Salaries - Town Clerk	159,186.71	159,801.47	163,452.08	164,664.61	175,440.04	122,274.99	212,577.54	37,137.50	21.17%	186,174.93	10,734.90	6.12%	186,174.93	10,734.90	6.12%
101-4134-50010	Overtime - Town Clerk	-	30.78	1,000.00	1,150.75	1,923.00	1,538.80	1,961.46	38.46	2.00%	1,576.86	(346.14)	-18.00%	1,576.86	(346.14)	-18.00%
101-4134-50020	Longevity - Town Clerk	4,238.27	4,238.59	5,585.43	5,585.58	5,689.42	3,354.30	8,219.24	2,529.82	44.47%	7,714.88	2,025.46	35.60%	7,714.88	2,025.46	35.60%
101-4134-50100	MERS Defined Benefit - Town Clerk	9,691.10	9,656.07	10,311.29	10,708.30	7,172.73	4,966.22	7,444.62	271.90	3.79%	7,106.70	(66.02)	-0.92%	7,106.70	(66.02)	-0.92%
101-4134-50110	TIAA-EREF Defined Contribution - Town Clerk	3,268.50	1,618.46	1,690.38	1,755.59	1,811.29	1,187.00	1,974.70	163.41	9.02%	1,885.07	73.77	4.07%	1,885.07	73.77	4.07%
101-4134-50120	FICA - Town Clerk	12,502.01	12,065.68	13,007.87	12,854.57	14,003.51	10,008.68	17,041.00	3,037.49	21.69%	14,953.20	949.69	6.78%	14,953.20	949.69	6.78%
101-4134-50200	Health Insurance - Town Clerk	40,829.94	40,939.21	43,216.87	44,734.41	45,385.35	34,195.09	47,346.00	1,960.65	4.32%	47,346.00	1,960.65	4.32%	47,346.00	1,960.65	4.32%
101-4134-50210	Dental Insurance - Town Clerk	1,730.07	1,734.37	1,589.22	1,579.00	1,630.40	1,136.71	1,602.89	(27.51)	-1.69%	1,602.89	(27.51)	-1.69%	1,602.89	(27.51)	-1.69%
101-4134-50220	Life Insurance - Town Clerk	1,252.80	1,256.40	1,256.40	1,256.40	1,256.40	837.60	1,306.66	50.26	4.00%	1,306.66	50.26	4.00%	1,306.66	50.26	4.00%
101-4134-50230	Medical Reimbursement & Buyback - Town Clerk	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,000.00	1,250.00	-	0.00%	1,250.00	-	0.00%	1,250.00	-	0.00%
101-4134-50330	Advertising - Town Clerk	3,000.00	4,053.81	6,000.00	1,081.00	6,000.00	2,949.85	7,000.00	1,000.00	16.67%	7,000.00	1,000.00	16.67%	7,000.00	1,000.00	16.67%
101-4134-50350	Software & Licenses - Town Clerk	14,000.00	6,026.00	14,490.00	5,665.50	18,863.92	6,267.98	21,882.27	3,018.35	16.00%	21,882.27	3,018.35	16.00%	21,585.12	2,721.20	14.43%
101-4134-50360	Dues & Subscriptions - Town Clerk	380.00	530.00	530.00	520.00	610.00	270.00	1,900.00	1,290.00	211.48%	1,900.00	1,290.00	211.48%	1,900.00	1,290.00	211.48%
101-4134-50380	Public Utilities - Town Clerk	4,430.00	6,258.18	6,330.00	6,199.28	6,550.00	5,351.34	8,218.50	1,668.50	25.47%	8,218.50	1,668.50	25.47%	8,218.50	1,668.50	25.47%
101-4134-50385	Communication Utilities - Town Clerk	769.80	742.35	756.00	777.16	756.00	552.88	792.00	36.00	4.76%	792.00	36.00	4.76%	792.00	36.00	4.76%
101-4134-50430	Maintenance Agreements - Town Clerk	1,500.00	1,345.63	1,500.00	1,407.08	1,220.00	740.07	1,480.00	260.00	21.31%	1,480.00	260.00	21.31%	1,480.00	260.00	21.31%
101-4134-50470	Supplies - Town Clerk	2,300.00	1,561.77	1,500.00	1,404.34	2,200.00	1,072.27	2,200.00	-	0.00%	2,200.00	-	0.00%	2,200.00	-	0.00%
101-4134-50500	Postage - Town Clerk	2,000.00	1,096.31	2,000.00	1,634.25	2,000.00	604.96	2,000.00	-	0.00%	2,000.00	-	0.00%	2,000.00	-	0.00%
101-4134-50510	Professional Services - Town Clerk	700.00	-	3,650.00	1,321.00	3,000.00	2,350.00	5,054.75	2,054.75	68.49%	5,054.75	2,054.75	68.49%	5,054.75	2,054.75	68.49%
101-4134-50640	Travel - Town Clerk	500.00	212.07	500.00	472.78	600.00	154.16	1,000.00	400.00	66.67%	1,000.00	400.00	66.67%	600.00	-	0.00%
101-4134-59000	Capital - Town Clerk	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Town Clerk		263,529.20	254,417.15	279,615.53	266,021.60	297,362.05	200,812.90	352,251.62	54,889.57	18.46%	322,444.70	25,082.65	8.44%	321,747.55	24,385.50	8.20%
Total Town Clerk excluding Capital		263,529.20	254,417.15	279,615.53	266,021.60	297,362.05	200,812.90	352,251.62	54,889.57	18.46%	322,444.70	25,082.65	8.44%	321,747.55	24,385.50	8.20%
Planning																
101-4135-50000	Salaries - Planning	141,108.51	114,657.35	137,822.59	125,482.57	145,205.96	105,921.22	148,571.84	3,365.88	2.32%	149,528.76	4,322.79	2.98%	149,528.76	4,322.79	2.98%
101-4135-50002	Board/Commission Secretary Pay - Planning	2,049.32	1,067.24	1,739.56	645.49	1,812.69	509.03	1,719.51	(93.18)	-5.14%	1,727.94	(84.75)	-4.68%	1,727.94	(84.75)	-4.68%
101-4135-50010	Overtime - Planning	-	1,309.51	-	44.61	523.13	208.24	955.28	432.15	82.61%	959.97	436.83	83.50%	959.97	436.83	83.50%
101-4135-50020	Longevity - Planning	5,920.83	2,700.70	3,422.09	3,422.60	3,567.61	3,550.37	4,043.29	475.68	13.33%	4,063.11	495.50	13.89%	4,063.11	495.50	13.89%
101-4135-50100	MERS Defined Benefit - Planning	8,718.84	7,060.82	8,615.93	7,981.14	5,891.43	4,325.73	5,753.59	(137.84)	-2.34%	5,790.41	(101.02)	-1.71%	5,790.41	(101.02)	-1.71%
101-4135-50110	TIAA-EREF Defined Contribution - Planning	2,940.59	1,139.53	1,412.45	1,308.34	1,487.74	1,036.84	1,526.15	38.42	2.58%	1,535.92	48.18	3.24%	1,535.92	48.18	3.24%
101-4135-50120	FICA - Planning	11,404.52	10,361.83	10,938.29	9,893.70	11,559.87	8,438.77	12,070.93	511.06	4.42%	12,146.65	586.78	5.08%	12,146.65	586.78	5.08%
101-4135-50200	Health Insurance - Planning	34,233.45	20,184.85	18,328.46	14,628.82	19,251.13	5,652.53	7,829.55	(11,421.58)	-59.33%	7,829.55	(11,421.58)	-59.33%	7,829.55	(11,421.58)	-59.33%
101-4135-50210	Dental Insurance - Planning	984.35	794.04	229.78	907.45	927.59	637.41	911.92	(15.67)	-1.69%	911.92	(15.67)	-1.69%	911.92	(15.67)	-1.69%
101-4135-50220	Life Insurance - Planning	835.20	732.90	837.60	837.60	837.60	558.40	871.10	33.50	4.00%	871.10	33.50	4.00%	871.10	33.50	4.00%
101-4135-50230	Medical Reimbursement & Buyback - Planning	1,000.00	2,166.67	3,000.00	3,000.00	3,000.00	1,250.00	3,000.00	-	0.00%	3,000.00	-	0.00%	3,000.00	-	0.00%
101-4135-50330	Advertising - Planning	800.00	358.00	400.00	1,397.00	800.00	314.00	800.00	-	0.00%	800.00	-	0.00%	800.00	-	0.00%
101-4135-50350	Software & Licenses - Planning	800.00	-	400.00	-	400.00	273.48	400.00	-	0.00%	400.00	-	0.00%	400.00	-	0.00%
101-4135-50360	Dues & Subscriptions - Planning	400.00	-	200.00	-	200.00	-	-	(200.00)	-100.00%	-	(200.00)	-100.00%	-	(200.00)	-100.00%
101-4135-50370	Education & Training - Planning	400.00	35.00	44.78	-	400.00	-	400.00	-	0.00%	200.00	(200.00)	-50.00%	200.00	(200.00)	-50.00%
101-4135-50380	Public Utilities - Planning	2,960.00	4,223.71	4,200.00	4,124.82	4,200.00	3,412.18	4,200.00	-	0.00%	4,200.00	-	0.00%	4,200.00	-	0.00%
101-4135-50385	Communication Utilities - Planning	589.80	562.59	590.00	564.51	590.00	413.56	590.00	-	0.00%	590.00	-	0.00%	590.00	-	0.00%
101-4135-50430	Maintenance Agreements - Planning	140.00	287.20	280.00	254.49	260.00	239.06	260.00	-	0.00%	260.00	-	0.00%	260.00	-	0.00%
101-4135-50470	Supplies - Planning	200.00	186.56	-	-	500.00	362.42	600.00	100.00	20.00%	600.00	100.00	20.00%	600.00	100.00	20.00%
101-4135-50500	Postage - Planning	600.00	194.70	600.00	147.79	400.00	20.79	400.00	-	0.00%	400.00	-	0.00%	400.00	-	0.00%
101-4135-50510	Professional Services - Planning	3,000.00	2,650.00	-	-	3,000.00	1,200.00	3,000.00	-	0.00%	3,000.00	-	0.00%	3,000.00	-	0.00%

Expense Budget

		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025			Fiscal Year 2025		
		as of 6/30/2022		as of 6/30/2023		as of 3/31/2024		Department Request			Administrator Proposal			Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4135-50640	Travel - Planning	350.00	41.30	-	21.06	350.00	-	-	(350.00)	-100.00%	-	(350.00)	-100.00%	-	(350.00)	-100.00%
101-4135-59000	Capital - Planning	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Planning		219,435.41	170,714.50	193,061.53	174,661.99	205,164.75	138,324.03	197,903.17	(7,261.58)	-3.54%	198,815.33	(6,349.43)	-3.09%	198,815.33	(6,349.43)	-3.09%
Total Planning excluding Capital		219,435.41	170,714.50	193,061.53	174,661.99	205,164.75	138,324.03	197,903.17	(7,261.58)	-3.54%	198,815.33	(6,349.43)	-3.09%	198,815.33	(6,349.43)	-3.09%
Board of Canvassers																
101-4141-50005	Stipends - Board of Canvassers	1,300.00	1,300.00	1,300.00	1,300.00	2,500.00	1,700.00	4,300.00	1,800.00	72.00%	2,100.00	(400.00)	-16.00%	2,100.00	(400.00)	-16.00%
101-4141-50100**NE	MERS Defined Benefit - Board of Canvassers	-	-	-	-	47.52	-	113.10	65.58	138.01%	30.16	(17.36)	-36.53%	30.16	(17.36)	-36.53%
101-4141-50110**NE	TIAA-EREF Defined Contribution - Board of Canvassers	-	-	-	-	12.00	-	30.00	18.00	150.00%	8.00	(4.00)	-33.33%	8.00	(4.00)	-33.33%
101-4151-50210	FICA - Board of Canvassers	99.45	99.45	99.45	99.45	191.25	99.45	328.95	137.70	72.00%	160.65	(30.60)	-16.00%	160.65	(30.60)	-16.00%
101-4141-50470	Supplies - Board of Canvassers	500.00	43.89	810.00	491.95	600.00	16.49	600.00	-	0.00%	600.00	-	0.00%	600.00	-	0.00%
101-4141-51350	Election Expense - Board of Canvassers	19,120.00	5,500.00	23,073.90	21,107.40	25,764.00	13,486.08	28,006.00	2,242.00	8.70%	28,006.00	2,242.00	8.70%	28,006.00	2,242.00	8.70%
Total Board of Canvassers		21,019.45	6,943.34	25,283.35	22,998.80	29,114.77	15,302.02	33,378.05	4,263.28	14.64%	30,904.81	1,790.04	6.15%	30,904.81	1,790.04	6.15%
Finance																
101-4151-50000	Salaries - Finance	325,256.17	336,888.52	349,292.92	345,098.61	398,340.62	269,279.65	427,417.87	29,077.25	7.30%	434,443.19	36,102.56	9.06%	399,443.19	1,102.56	0.28%
101-4151-50010	Overtime - Finance	612.21	1,485.40	999.15	917.29	500.00	1,596.32	-	(500.00)	-100.00%	-	(500.00)	-100.00%	-	(500.00)	-100.00%
101-4151-50020	Longevity - Finance	15,207.22	15,999.24	20,679.36	19,919.25	17,432.95	8,723.41	15,162.93	(2,270.02)	-13.02%	14,960.04	(2,472.90)	-14.19%	14,960.04	(2,472.90)	-14.19%
101-4151-50100	MERS Defined Benefit - Finance	20,189.48	20,630.19	22,568.31	22,528.85	15,078.63	10,910.03	15,365.80	287.16	1.90%	14,718.26	(360.38)	-2.39%	14,718.26	(360.38)	-2.39%
101-4151-50110	TIAA-EREF Defined Contribution - Finance	6,809.27	3,478.88	3,699.72	3,693.21	3,807.74	2,615.89	4,075.81	268.07	7.04%	3,904.05	96.31	2.53%	3,904.05	96.31	2.53%
101-4151-50120	FICA - Finance	26,092.28	26,176.20	28,379.31	28,016.77	29,167.43	23,310.01	31,179.93	2,012.50	6.90%	34,379.35	5,211.92	17.87%	34,379.35	5,211.92	17.87%
101-4151-50200	Health Insurance - Finance	92,770.32	92,822.16	98,202.26	91,995.69	91,666.10	66,564.34	83,372.84	(8,293.25)	-9.05%	83,372.84	(8,293.25)	-9.05%	83,372.84	(8,293.25)	-9.05%
101-4151-50210	Dental Insurance - Finance	3,482.90	3,483.61	3,199.59	2,955.98	2,821.22	1,884.53	2,308.94	(512.28)	-18.16%	2,308.94	(512.28)	-18.16%	2,308.94	(512.28)	-18.16%
101-4151-50220	Life Insurance - Finance	2,505.60	2,512.80	2,512.80	2,443.00	2,512.80	1,745.00	2,613.31	100.51	4.00%	2,613.31	100.51	4.00%	2,613.31	100.51	4.00%
101-4151-50230	Medical Reimbursement & Buyback - Finance	2,750.00	2,641.69	2,750.00	2,821.90	2,500.00	1,378.00	2,500.00	-	0.00%	2,500.00	-	0.00%	2,500.00	-	0.00%
101-4151-50330	Advertising - Finance	6,708.00	6,331.90	2,500.00	2,778.72	2,500.00	394.00	2,500.00	-	0.00%	2,000.00	(500.00)	-20.00%	2,000.00	(500.00)	-20.00%
101-4151-50350	Software & Licenses - Finance	415.00	14,922.68	15,547.00	15,752.43	17,367.60	18,134.22	20,259.24	2,891.64	16.65%	20,259.24	2,891.64	16.65%	20,259.24	2,891.64	16.65%
101-4151-50360	Dues & Subscriptions - Finance	14,724.16	558.00	634.00	1,115.77	415.00	424.00	719.00	304.00	73.25%	719.00	304.00	73.25%	719.00	304.00	73.25%
101-4151-50370	Education & Training - Finance	792.00	300.00	792.00	281.00	792.00	792.00	1,168.00	376.00	47.47%	1,168.00	376.00	47.47%	1,168.00	376.00	47.47%
101-4151-50380	Public Utilities - Finance	8,850.00	12,655.63	12,725.00	12,360.20	12,725.00	10,275.07	14,923.00	2,198.00	17.27%	14,923.00	2,198.00	17.27%	14,923.00	2,198.00	17.27%
101-4151-50385	Communication Utilities - Finance	1,922.52	1,823.10	1,920.00	1,827.84	1,920.00	1,737.64	2,520.00	600.00	31.25%	2,520.00	600.00	31.25%	2,520.00	600.00	31.25%
101-4151-50430	Maintenance Agreements - Finance	350.00	662.88	640.00	659.42	640.00	530.62	700.00	60.00	9.38%	700.00	60.00	9.38%	700.00	60.00	9.38%
101-4151-50470	Supplies - Finance	2,870.00	3,136.13	2,870.00	2,713.00	3,750.00	2,384.96	3,700.00	(50.00)	-1.33%	3,700.00	(50.00)	-1.33%	3,700.00	(50.00)	-1.33%
101-4151-50500	Postage - Finance	3,672.00	2,846.63	5,141.00	3,623.58	5,000.00	4,201.42	4,960.00	(40.00)	-0.80%	4,960.00	(40.00)	-0.80%	4,960.00	(40.00)	-0.80%
101-4151-50510	Professional Services - Finance	25,243.60	52,052.80	66,125.00	47,078.83	43,550.00	22,663.22	37,750.00	(5,800.00)	-13.32%	37,750.00	(5,800.00)	-13.32%	72,750.00	29,200.00	67.05%
101-4151-50640	Travel - Finance	75.00	-	75.00	14.04	50.00	-	50.00	-	0.00%	50.00	-	0.00%	50.00	-	0.00%
101-4151-51300	Payroll Processing - Finance	20,100.00	18,549.32	21,031.50	19,722.03	20,100.00	16,765.04	22,428.00	2,328.00	11.58%	22,428.00	2,328.00	11.58%	22,428.00	2,328.00	11.58%
101-4151-59000	Capital - Finance	-	-	-	-	-	-	8,500.00	8,500.00	#DIV/0!	17,000.00	17,000.00	#DIV/0!	17,000.00	17,000.00	#DIV/0!
Total Finance		581,397.73	619,957.76	662,283.94	628,317.41	672,637.09	466,309.37	704,174.67	31,537.59	4.69%	721,377.22	48,740.13	7.25%	721,377.22	48,740.13	7.25%
Total Finance excluding Capital		581,397.73	619,957.76	662,283.94	628,317.41	672,637.09	466,309.37	695,674.67	23,037.59	3.42%	704,377.22	31,740.13	4.72%	704,377.22	31,740.13	4.72%
Tax Assessor																
101-4152-50000	Salaries - Tax Assessor	112,991.52	105,108.84	122,093.50	114,732.30	126,672.00	81,252.94	130,411.85	3,739.85	2.95%	129,102.91	2,430.90	1.92%	129,102.91	2,430.90	1.92%
101-4152-50020	Longevity - Tax Assessor	-	-	-	-	-	-	3,534.16	3,534.16	#DIV/0!	3,475.26	3,475.26	#DIV/0!	3,475.26	3,475.26	#DIV/0!
101-4152-50100	MERS Defined Benefit - Tax Assessor	6,700.40	6,198.79	7,447.70	7,177.17	5,016.21	3,095.58	5,049.76	33.55	0.67%	4,998.20	(18.01)	-0.36%	4,998.20	(18.01)	-0.36%
101-4152-50110	TIAA-EREF Defined Contribution - Tax Assessor	2,259.83	1,045.36	1,220.93	1,176.58	1,266.72	752.92	1,339.46	72.74	5.74%	1,325.78	59.06	4.66%	1,325.78	59.06	4.66%
101-4152-50120	FICA - Tax Assessor	8,643.85	8,342.06	9,340.15	8,884.67	9,690.41	6,463.33	10,246.87	556.46	5.74%	10,142.23	451.82	4.66%	10,142.23	451.82	4.66%
101-4152-50200	Health Insurance - Tax Assessor	6,596.45	6,600.45	6,981.29	6,940.09	7,330.78	5,524.85	27,263.21	19,932.43	271.90%	27,263.21	19,932.43	271.90%	27,263.21	19,932.43	271.90%
101-4152-50210	Dental Insurance - Tax Assessor	244.34	344.72	898.93	892.72	922.11	653.06	906.53	(15.58)	-1.69%	906.53	(15.58)	-1.69%	906.53	(15.58)	-1.69%
101-4152-50220	Life Insurance - Tax Assessor	835.20	767.80	837.60	837.60	837.60	558.40	871.10	33.50	4.00%	871.10	33.50	4.00%	871.10	33.50	4.00%
101-4152-50230	Medical Reimbursement & Buyback - Tax Assessor	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	1,250.00	750.00	(2,000.00)	-72.73%	750.00	(2,000.00)	-72.73%	750.00	(2,000.00)	-72.73%
101-4152-50350	Software & Licenses - Tax Assessor	17,221.16	17,571.17	17,492.00	15,730.00	18,750.00	17,261.48	20,477.50	1,727.50	9.21%	20,477.50	1,727.50	9.21%	20,477.50	1,727.50	9.21%

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4152-50360	Dues & Subscriptions - Tax Assessor	1,000.00	508.75	1,000.00	675.00	1,000.00	675.00	1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4152-50370	Education & Training - Tax Assessor	1,000.00	280.00	2,500.00	105.42	3,500.00	760.00	4,000.00	500.00	14.29%	4,000.00	500.00	14.29%	4,000.00	500.00	14.29%
101-4152-50380	Public Utilities - Tax Assessor	2,960.00	4,223.69	4,655.00	4,124.81	4,655.00	3,412.14	4,994.00	339.00	7.28%	4,994.00	339.00	7.28%	4,994.00	339.00	7.28%
101-4152-50385	Communication Utilities - Tax Assessor	513.24	494.96	510.00	497.47	498.00	368.62	522.00	24.00	4.82%	522.00	24.00	4.82%	522.00	24.00	4.82%
101-4152-50430	Maintenance Agreements - Tax Assessor	40.00	111.10	100.00	66.31	100.00	52.55	100.00	-	0.00%	100.00	-	0.00%	100.00	-	0.00%
101-4152-50470	Supplies - Tax Assessor	1,500.00	1,308.19	2,000.00	1,093.72	1,600.00	670.94	2,000.00	400.00	25.00%	1,300.00	(300.00)	-18.75%	1,300.00	(300.00)	-18.75%
101-4152-50500	Postage - Tax Assessor	6,000.00	5,229.21	6,000.00	1,376.91	6,000.00	3,411.18	6,000.00	-	0.00%	6,000.00	-	0.00%	6,000.00	-	0.00%
101-4152-50510	Professional Services - Tax Assessor	8,750.00	4,817.02	5,750.00	5,200.63	4,250.00	2,149.64	6,292.80	2,042.80	48.07%	6,292.80	2,042.80	48.07%	6,292.80	2,042.80	48.07%
101-4152-50580	Vehicle Repair & Maintenance - Tax Assessor	100.00	217.45	150.00	-	200.00	6.50	200.00	-	0.00%	200.00	-	0.00%	200.00	-	0.00%
101-4152-50585	Vehicle Fuel - Tax Assessor	200.00	49.42	200.00	73.12	200.00	28.95	250.00	50.00	25.00%	250.00	50.00	25.00%	250.00	50.00	25.00%
101-4152-51405	Revaluation - Tax Assessor	20,000.00	17,634.60	20,000.00	-	20,000.00	-	20,000.00	-	0.00%	20,000.00	-	0.00%	20,000.00	-	0.00%
101-4152-59000	Capital - Tax Assessor	56,500.00	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Tax Assessor		256,805.99	183,603.58	211,927.10	172,334.52	215,238.83	128,348.08	246,209.25	30,970.42	14.39%	243,971.51	28,732.68	13.35%	243,971.51	28,732.68	13.35%
Total Tax Assessor excluding Capital		256,805.99	183,603.58	211,927.10	172,334.52	215,238.83	128,348.08	246,209.25	30,970.42	14.39%	243,971.51	28,732.68	13.35%	243,971.51	28,732.68	13.35%
IT																
101-4155-50350	Software & Licenses - IT	31,834.46	18,810.76	36,786.62	35,857.04	44,823.11	39,134.41	64,198.24	19,375.13	43.23%	64,198.24	19,375.13	43.23%	66,933.04	22,109.93	49.33%
101-4155-50385	Communication Utilities - IT	1,320.00	1,146.30	1,200.00	1,048.80	1,200.00	854.96	1,200.00	-	0.00%	1,200.00	-	0.00%	1,200.00	-	0.00%
101-4155-50510	Professional Services - IT	33,100.00	35,360.84	38,335.84	37,375.84	28,920.00	22,224.88	49,720.52	20,800.52	71.92%	49,720.52	20,800.52	71.92%	51,956.36	23,036.36	79.66%
101-4155-50560	Equipment Repair & Maintenance - IT	9,298.17	4,360.36	10,362.00	8,334.80	4,425.00	4,425.00	7,775.00	3,350.00	75.71%	7,775.00	3,350.00	75.71%	7,775.00	3,350.00	75.71%
Total IT		75,552.63	59,678.26	86,684.46	82,616.48	79,368.11	66,639.25	122,893.76	43,525.65	54.84%	122,893.76	43,525.65	54.84%	127,864.40	48,496.29	61.10%
Conservation Commission																
101-4163-50900	Board Expense - Conservation Commission	1,200.00	1,200.00	1,500.00	-	1,200.00	-	1,500.00	300.00	25.00%	700.00	(500.00)	-41.67%	700.00	(500.00)	-41.67%
Total Conservation Commission		1,200.00	1,200.00	1,500.00	-	1,200.00	-	1,500.00	300.00	25.00%	700.00	(500.00)	-41.67%	700.00	(500.00)	-41.67%
Historic District Commission																
101-4164-50900	Board Expense - Historic District Commission	5,000.00	1,193.30	2,500.00	158.00	2,500.00	2,500.00	5,000.00	2,500.00	100.00%	5,000.00	2,500.00	100.00%	5,000.00	2,500.00	100.00%
Total Historic District Commission		5,000.00	1,193.30	2,500.00	158.00	2,500.00	2,500.00	5,000.00	2,500.00	100.00%	5,000.00	2,500.00	100.00%	5,000.00	2,500.00	100.00%
Economic Development																
101-4166-50900	Board Expense - Economic Development	500.00	-	200.00	-	200.00	-	200.00	-	0.00%	200.00	-	0.00%	200.00	-	0.00%
Total Economic Development		500.00	-	200.00	-	200.00	-	200.00	-	0.00%	200.00	-	0.00%	200.00	-	0.00%
Art Committee																
101-4167-50900	Board Expense - Art Committee	2,500.00	2,832.53	2,000.00	754.02	1,000.00	197.77	1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
Total Art Committee		2,500.00	2,832.53	2,000.00	754.02	1,000.00	197.77	1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
Juvenile Hearing Board																
101-4169-50000	Salaries - Juvenile Hearing Board	3,025.73	2,523.41	3,025.73	2,505.84	3,025.73	1,134.72	3,025.73	-	0.00%	3,025.73	-	0.00%	3,025.73	-	0.00%
101-4169-50120	FICA - Juvenile Hearing Board	231.47	135.16	231.47	249.57	231.47	86.81	231.47	-	0.00%	231.47	-	0.00%	231.47	-	0.00%
101-4169-50470	Supplies - Juvenile Hearing Board	487.00	-	437.00	187.07	421.00	79.93	421.00	-	0.00%	421.00	-	0.00%	421.00	-	0.00%
Total Juvenile Hearing Board		3,744.20	2,658.57	3,694.20	2,942.48	3,678.20	1,301.46	3,678.20	-	0.00%	3,678.20	-	0.00%	3,678.20	-	0.00%
NS Library																
101-4196-50300	Town Appropriation - NS Library	381,300.00	381,300.00	393,157.00	393,157.00	393,245.00	294,935.00	413,533.00	20,288.00	5.16%	413,533.00	20,288.00	5.16%	413,533.00	20,288.00	5.16%
101-4196-50305	State Aid - NS Library	80,421.00	80,421.00	85,348.00	95,323.00	95,323.00	71,494.00	95,325.00	2.00	0.00%	95,061.00	(262.00)	-0.27%	95,061.00	(262.00)	-0.27%
Total NS Library		461,721.00	461,721.00	478,505.00	488,480.00	488,568.00	366,429.00	508,858.00	20,290.00	4.15%	508,594.00	20,026.00	4.10%	508,594.00	20,026.00	4.10%
Dispatch																
101-4210-50000	Salaries - Dispatch	192,819.49	202,921.11	195,246.91	217,324.23	206,619.87	159,066.92	210,752.27	4,132.40	2.00%	211,785.36	5,165.50	2.50%	211,785.36	5,165.50	2.50%
101-4210-50010	Overtime - Dispatch	25,000.00	31,221.00	28,000.00	30,435.62	29,500.00	33,416.78	35,000.00	5,500.00	18.64%	35,000.00	5,500.00	18.64%	35,000.00	5,500.00	18.64%

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4210-50020	Longevity - Dispatch	-	-	-	-	-	2,307.24	4,643.57	4,643.57	#DIV/0!	4,666.33	4,666.33	#DIV/0!	4,666.33	4,666.33	#DIV/0!
101-4210-50100	MERS Defined Benefit - Dispatch	8,411.72	8,511.22	8,762.83	9,339.04	6,020.43	4,590.45	6,021.27	0.83	0.01%	6,050.78	30.35	0.50%	6,050.78	30.35	0.50%
101-4210-50110	TIAA-EREF Defined Contribution - Dispatch	2,837.00	1,435.30	1,436.53	1,531.10	1,520.31	1,100.93	1,597.15	76.84	5.05%	1,604.98	84.67	5.57%	1,604.98	84.67	5.57%
101-4210-50120	FICA - Dispatch	16,923.29	21,917.09	17,372.91	23,756.15	16,100.94	17,317.28	16,772.31	671.36	4.17%	16,853.08	752.13	4.67%	16,853.08	752.13	4.67%
101-4210-50200	Health Insurance - Dispatch	24,063.33	24,076.42	25,474.02	25,236.26	26,756.46	27,132.00	40,165.57	13,409.11	50.12%	40,165.57	13,409.11	50.12%	40,165.57	13,409.11	50.12%
101-4210-50210	Dental Insurance - Dispatch	1,001.42	1,001.72	920.08	915.99	944.06	1,009.94	1,392.73	448.66	47.52%	1,392.73	448.66	47.52%	1,392.73	448.66	47.52%
101-4210-50220	Life Insurance - Dispatch	1,252.80	1,256.40	1,256.40	1,256.40	1,256.40	837.60	871.10	(385.30)	-30.67%	871.10	(385.30)	-30.67%	871.10	(385.30)	-30.67%
101-4210-50230	Medical Reimbursement & Buyback - Dispatch	3,250.00	2,500.00	3,250.00	2,500.00	3,250.00	1,250.00	3,500.00	250.00	7.69%	3,500.00	250.00	7.69%	3,500.00	250.00	7.69%
101-4210-50250	Clothing Allowance - Dispatch			1,350.00	1,338.50	1,350.00	-	1,350.00	-	0.00%	1,350.00	-	0.00%	1,350.00	-	0.00%
101-4210-50370	Education & Training - Dispatch	2,640.00	-	1,500.00	-	500.00	-	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
101-4210-50470	Supplies - Dispatch	1,200.00	505.00	500.00	467.66	500.00	438.99	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
Total Dispatch		279,399.05	295,345.26	285,069.67	314,100.95	294,318.48	248,468.13	323,065.95	28,747.48	9.77%	324,239.93	29,921.46	10.17%	324,239.93	29,921.46	10.17%
NSPD																
101-4211-50000	Salaries - NSPD	1,949,378.27	2,015,542.26	2,027,299.94	1,996,793.41	2,171,850.97	1,526,827.97	2,240,716.38	68,865.40	3.17%	2,240,066.95	68,215.98	3.14%	2,240,066.95	68,215.98	3.14%
101-4211-50010	Overtime - NSPD	277,728.31	351,326.11	295,191.61	465,819.64	381,823.30	341,480.48	403,602.00	21,778.69	5.70%	403,602.00	21,778.69	5.70%	403,602.00	21,778.69	5.70%
101-4211-50020	Longevity - NSPD	99,524.51	98,952.42	124,257.98	133,877.86	150,199.55	102,251.50	152,793.32	2,593.77	1.73%	152,728.61	2,529.06	1.68%	152,728.61	2,529.06	1.68%
101-4211-50030	Holiday Pay - NSPD	97,374.36	60,136.20	101,325.70	104,935.28	107,516.18	86,254.76	110,891.17	3,374.99	3.14%	110,891.17	3,374.99	3.14%	110,891.17	3,374.99	3.14%
101-4211-50060	Comp. Time Payout - NSPD	15,000.00	21,624.96	15,000.00	14,075.08	16,500.00	2,765.19	16,500.00	-	0.00%	16,500.00	-	0.00%	16,500.00	-	0.00%
101-4211-50100	MERS Defined Benefit - NSPD	496,688.05	489,555.82	507,662.72	516,829.42	507,878.61	359,090.33	484,062.26	(23,816.36)	-4.69%	483,945.51	(23,933.10)	-4.71%	483,945.51	(23,933.10)	-4.71%
101-4211-50110	TIAA-ERED Defined Contribution - NSPD	569.91	284.27	292.39	301.71	303.33	209.52	314.71	11.37	3.75%	313.19	9.86	3.25%	313.19	9.86	3.25%
101-4211-50120	FICA - NSPD	193,438.89	215,367.15	203,007.82	233,143.90	220,747.64	188,639.50	227,985.52	7,237.88	3.28%	227,930.89	7,183.25	3.25%	227,930.89	7,183.25	3.25%
101-4211-50150	Injured on Duty - NSPD	10,000.00	10,662.83	15,000.00	6,397.63	11,000.00	1,847.11	10,000.00	(1,000.00)	-9.09%	10,000.00	(1,000.00)	-9.09%	10,000.00	(1,000.00)	-9.09%
101-4211-50200	Health Insurance - NSPD	329,117.82	351,972.86	367,337.48	393,119.45	421,118.05	303,540.50	412,027.53	(9,090.52)	-2.16%	412,027.53	(9,090.52)	-2.16%	412,027.53	(9,090.52)	-2.16%
101-4211-50210	Dental Insurance - NSPD	15,410.07	16,078.56	15,627.53	16,635.34	18,126.24	12,038.33	16,562.26	(1,563.98)	-8.63%	16,562.26	(1,563.98)	-8.63%	16,562.26	(1,563.98)	-8.63%
101-4211-50220	Life Insurance - NSPD	34,243.20	33,294.60	34,341.60	20,591.00	12,145.20	7,817.60	12,195.46	50.26	0.41%	12,195.46	50.26	0.41%	12,195.46	50.26	0.41%
101-4211-50230	Medical Reimbursement & Buyback - NSPD	18,500.00	5,442.76	17,500.00	2,874.43	14,500.00	3,644.74	16,250.00	1,750.00	12.07%	16,250.00	1,750.00	12.07%	16,250.00	1,750.00	12.07%
101-4211-50250	Clothing Allowance - NSPD	51,300.00	51,300.00	51,300.00	50,606.00	53,200.00	51,300.00	53,200.00	-	0.00%	53,200.00	-	0.00%	53,200.00	-	0.00%
101-4211-50330	Advertising - NSPD	500.00	368.00	600.00	1,275.00	1,200.00	515.00	600.00	(600.00)	-50.00%	600.00	(600.00)	-50.00%	600.00	(600.00)	-50.00%
101-4211-50350	Software & Licenses - NSPD	40,132.16	36,698.54	42,759.16	22,751.61	42,972.34	6,849.00	50,252.34	7,280.00	16.94%	46,552.34	3,580.00	8.33%	46,552.34	3,580.00	8.33%
101-4211-50360	Dues & Subscriptions - NSPD	1,000.00	996.00	1,500.00	400.00	1,500.00	939.00	1,000.00	(500.00)	-33.33%	1,000.00	(500.00)	-33.33%	1,000.00	(500.00)	-33.33%
101-4211-50370	Education & Training - NSPD	80,000.00	72,498.42	40,500.00	6,098.42	39,247.00	28,958.00	130,313.00	91,066.00	232.03%	98,000.00	58,753.00	149.70%	78,000.00	38,753.00	98.74%
101-4211-50380	Public Utilities - NSPD	22,375.00	22,360.75	20,900.00	22,847.33	22,220.00	14,016.36	22,848.00	628.00	2.83%	22,848.00	628.00	2.83%	22,848.00	628.00	2.83%
101-4211-50385	Communication Utilities - NSPD	18,898.08	16,522.37	19,380.00	17,697.05	16,128.00	12,783.04	23,788.00	7,660.00	47.50%	23,788.00	7,660.00	47.50%	23,788.00	7,660.00	47.50%
101-4211-50430	Maintenance Agreements - NSPD	21,600.00	19,706.93	17,250.00	15,931.36	18,680.00	4,112.00	19,580.00	900.00	4.82%	19,580.00	900.00	4.82%	19,580.00	900.00	4.82%
101-4211-50470	Supplies - NSPD	22,735.00	18,423.17	16,471.99	14,632.79	16,480.00	10,679.91	19,650.00	3,170.00	19.24%	18,150.00	1,670.00	10.13%	18,150.00	1,670.00	10.13%
101-4211-50500	Postage - NSPD	3,232.00	1,917.61	3,232.00	791.40	3,200.00	533.22	2,000.00	(1,200.00)	-37.50%	2,000.00	(1,200.00)	-37.50%	2,000.00	(1,200.00)	-37.50%
101-4211-50510	Professional Services - NSPD	52,044.00	59,518.31	76,140.00	67,343.36	76,340.00	47,111.93	76,340.00	-	0.00%	76,340.00	-	0.00%	76,340.00	-	0.00%
101-4211-50550	Building Repair & Maintenance - NSPD	21,800.00	17,056.05	19,800.00	8,794.04	20,300.00	6,531.51	25,300.00	5,000.00	24.63%	23,300.00	3,000.00	14.78%	23,300.00	3,000.00	14.78%
101-4211-50560	Equipment Repair & Maintenance - NSPD	20,000.00	6,700.71	12,990.00	8,273.16	25,290.00	10,495.26	11,300.00	(13,990.00)	-55.32%	11,300.00	(13,990.00)	-55.32%	11,300.00	(13,990.00)	-55.32%
101-4211-50580	Vehicle Repair & Maintenance - NSPD	35,000.00	20,843.29	15,000.00	19,544.47	20,000.00	11,719.84	35,000.00	15,000.00	75.00%	25,000.00	5,000.00	25.00%	25,000.00	5,000.00	25.00%
101-4211-50585	Vehicle Fuel - NSPD	44,000.00	64,997.56	100,000.00	69,817.39	60,000.00	50,894.63	80,000.00	20,000.00	33.33%	80,000.00	20,000.00	33.33%	80,000.00	20,000.00	33.33%
101-4211-51500	Accreditation - NSPD	9,885.00	4,885.95	9,984.25	7,251.34	9,951.34	7,982.93	10,100.00	148.66	1.49%	10,100.00	148.66	1.49%	10,100.00	148.66	1.49%
101-4211-51505	Weapons & Ammunition - NSPD	28,357.00	12,740.35	14,757.00	18,928.96	18,407.00	4,486.86	19,857.00	1,450.00	7.88%	19,857.00	1,450.00	7.88%	19,857.00	1,450.00	7.88%
101-4211-51515	Personnel Equipment - NSPD	15,000.00	13,354.77	20,450.00	14,510.23	18,775.00	12,630.24	18,650.00	(125.00)	-0.67%	18,650.00	(125.00)	-0.67%	18,650.00	(125.00)	-0.67%
101-4211-51625	Testing for Employment - NSPD	5,197.00	2,703.11	5,550.00	829.05	2,583.44	1,439.25	5,071.88	2,488.44	96.32%	5,071.88	2,488.44	96.32%	5,071.88	2,488.44	96.32%
101-4211-52605	Community Events - NSPD	20,000.00	15,359.77	15,000.00	12,959.65	20,000.00	8,412.60	20,350.00	350.00	1.75%	18,550.00	(1,450.00)	-7.25%	18,550.00	(1,450.00)	-7.25%
101-4211-59000	Capital - NSPD	172,979.00	172,979.00	191,987.62	178,413.20	69,815.00	40,657.06	119,909.53	50,094.53	71.75%	127,270.35	57,455.35	82.30%	119,909.53	50,094.53	71.75%
Total NSPD		4,223,007.63	4,302,171.46	4,419,396.79	4,465,089.96	4,589,998.20	3,269,455.17	4,849,010.35	259,012.15	5.64%	4,804,171.13	214,172.93	4.67%	4,776,810.31	186,812.11	4.07%
Total NSPD excluding Capital		4,031,020.01	4,129,192.46	4,227,409.17	4,286,676.76	4,520,183.20	3,228,798.11	4,729,100.82	208,917.62	4.62%	4,676,900.78	156,717.58	3.47%	4,656,900.78	136,717.58	3.02%
Animal Control																

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4212-50000	Salaries - Animal Control	78,441.92	73,243.23	79,645.14	93,755.63	82,648.16	63,391.28	84,301.13	1,652.96	2.00%	84,714.37	2,066.20	2.50%	84,714.37	2,066.20	2.50%
101-4212-50010	Overtime - Animal Control	3,200.00	2,775.90	3,500.00	3,984.60	3,500.00	3,079.26	3,500.00	-	0.00%	3,500.00	-	0.00%	3,500.00	-	0.00%
101-4212-50020	Longevity - Animal Control	-	-	-	-	-	-	2,793.27	2,793.27	#DIV/0!	2,806.96	2,806.96	#DIV/0!	2,806.96	2,806.96	#DIV/0!
101-4212-50100	MERS Defined Benefit - Animal Control	3,367.96	3,364.46	3,577.11	548.83	2,409.88	701.14	2,445.45	35.57	1.48%	2,457.44	47.55	1.97%	2,457.44	47.55	1.97%
101-4212-50110	TIAA-EREF Defined Contribution - Animal Control	1,135.90	567.30	586.41	89.98	608.56	188.72	648.66	40.10	6.59%	651.84	43.28	7.11%	651.84	43.28	7.11%
101-4212-50120	FICA - Animal Control	6,345.06	5,588.85	6,410.33	5,178.11	6,640.06	3,689.57	6,980.20	340.14	5.12%	7,012.86	372.80	5.61%	7,012.86	372.80	5.61%
101-4212-50200	Health Insurance - Animal Control	6,749.86	6,753.52	7,145.55	6,136.97	7,505.32	4,402.08	7,829.55	324.23	4.32%	7,829.55	324.23	4.32%	7,829.55	324.23	4.32%
101-4212-50210	Dental Insurance - Animal Control	250.02	250.19	229.78	191.51	235.77	127.19	231.75	(4.03)	-1.71%	231.75	(4.03)	-1.71%	231.75	(4.03)	-1.71%
101-4212-50220	Life Insurance - Animal Control	417.60	418.80	418.80	378.23	418.80	279.20	435.55	16.75	4.00%	435.55	16.75	4.00%	435.55	16.75	4.00%
101-4212-50230	Medical Reimbursement & Buyback - Animal Control	250.00	250.00	250.00	-	250.00	-	250.00	-	0.00%	250.00	-	0.00%	250.00	-	0.00%
101-4212-50250	Clothing Allowance - Animal Control	1,300.00	554.80	650.00	-	650.00	301.12	650.00	-	0.00%	650.00	-	0.00%	650.00	-	0.00%
101-4212-50370	Education & Training - Animal Control	1,400.00	362.50	500.00	-	500.00	-	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
101-4212-50380	Public Utilities - Animal Control	3,500.00	2,681.60	2,500.00	2,752.56	3,000.00	1,362.29	3,000.00	-	0.00%	3,000.00	-	0.00%	3,000.00	-	0.00%
101-4212-50385	Communication Utilities - Animal Control	1,920.00	685.23	700.00	527.40	540.00	352.13	540.00	-	0.00%	540.00	-	0.00%	540.00	-	0.00%
101-4212-50470	Supplies - Animal Control	2,200.00	2,082.19	3,275.00	1,997.04	3,850.00	3,188.10	5,350.00	1,500.00	38.96%	5,350.00	1,500.00	38.96%	5,350.00	1,500.00	38.96%
101-4212-50500	Postage - Animal Control	200.00	5.13	200.00	15.97	-	15.84	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4212-50550	Building Repair & Maintenance - Animal Control	4,200.00	1,909.09	3,352.00	1,753.06	3,457.00	1,000.43	3,625.00	168.00	4.86%	3,625.00	168.00	4.86%	3,625.00	168.00	4.86%
101-4212-50560	Equipment Repair & Maintenance - Animal Control	1,500.00	1,350.00	1,500.00	-	1,000.00	-	1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
101-4212-50580	Vehicle Repair & Maintenance - Animal Control	2,000.00	63.77	2,000.00	-	1,500.00	1,290.74	1,500.00	-	0.00%	1,500.00	-	0.00%	1,500.00	-	0.00%
101-4212-50585	Vehicle Fuel - Animal Control	2,100.00	1,783.01	2,100.00	1,554.09	2,000.00	932.62	1,700.00	(300.00)	-15.00%	1,700.00	(300.00)	-15.00%	1,700.00	(300.00)	-15.00%
101-4212-59000	Capital - Animal Control	35,000.00	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Animal Control		155,478.32	104,689.57	118,540.12	118,863.98	120,713.56	84,301.71	127,280.56	6,567.00	5.44%	127,755.32	7,041.76	5.83%	127,755.32	7,041.76	5.83%
Total Animal Control excluding Capital		155,478.32	104,689.57	118,540.12	118,863.98	120,713.56	84,301.71	127,280.56	6,567.00	5.44%	127,755.32	7,041.76	5.83%	127,755.32	7,041.76	5.83%
EMA																
101-4213-50005	Stipends - EMA	13,092.00	13,092.00	13,206.56	13,206.56	14,800.00	4,943.00	14,800.00	-	0.00%	14,800.00	-	0.00%	14,800.00	-	0.00%
101-4213-50210	Dental Insurance - EMA	1,707.74	1,708.08	793.44	1,586.88	-	585.88	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4213-50250	Clothing Allowance - EMA	2,000.00	1,956.99	1,000.00	796.56	1,000.00	987.52	2,000.00	1,000.00	100.00%	1,200.00	200.00	20.00%	1,200.00	200.00	20.00%
101-4213-50360	Dues & Subscriptions - EMA	500.00	387.00	500.00	24.00	500.00	104.00	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
101-4213-50370	Education & Training - EMA	2,500.00	2,465.08	5,000.00	3,911.99	2,500.00	583.28	5,000.00	2,500.00	100.00%	3,000.00	500.00	20.00%	3,000.00	500.00	20.00%
101-4213-50380	Public Utilities - EMA	2,960.00	4,247.61	2,890.00	3,963.02	4,000.00	3,412.13	4,939.00	939.00	23.48%	4,767.00	767.00	19.18%	4,767.00	767.00	19.18%
101-4213-50385	Communication Utilities - EMA	1,049.40	1,067.51	2,000.00	920.58	2,000.00	767.03	1,008.00	(992.00)	-49.60%	1,008.00	(992.00)	-49.60%	1,008.00	(992.00)	-49.60%
101-4213-50560	Equipment Repair & Maintenance - EMA	5,770.00	2,070.36	1,500.00	1,081.06	1,500.00	1,365.91	1,500.00	-	0.00%	1,500.00	-	0.00%	1,500.00	-	0.00%
101-4213-50580	Vehicle Repair & Maintenance - EMA	-	35.00	450.00	17.50	450.00	35.00	500.00	50.00	11.11%	500.00	50.00	11.11%	500.00	50.00	11.11%
101-4213-50585	Vehicle Fuel - EMA	250.00	-	250.00	-	-	-	250.00	250.00	#DIV/0!	250.00	250.00	#DIV/0!	250.00	250.00	#DIV/0!
101-4213-52915	Insurance Premiums - EMA	540.00	497.14	540.00	505.20	550.00	513.26	550.00	-	0.00%	550.00	-	0.00%	550.00	-	0.00%
101-4213-59000	Capital - EMA	5,000.00	3,615.08	-	-	-	-	13,000.00	13,000.00	#DIV/0!	4,500.00	4,500.00	#DIV/0!	1,750.00	1,750.00	#DIV/0!
Total EMA		35,369.14	31,141.85	28,130.00	26,013.35	27,300.00	13,297.01	44,047.00	16,747.00	61.34%	32,575.00	5,275.00	19.32%	29,825.00	2,525.00	9.25%
Total EMA excluding Capital		35,369.14	27,526.77	28,130.00	26,013.35	27,300.00	13,297.01	31,047.00	3,747.00	13.73%	28,075.00	775.00	2.84%	28,075.00	775.00	2.84%
NSFD																
101-4221-50300	Town Appropriation - NSFD	3,160,744.00	3,160,744.00	3,495,271.90	3,495,271.90	3,709,848.00	3,073,540.00	4,143,888.06	434,040.06	11.70%	4,035,888.06	326,040.06	8.79%	4,035,888.06	326,040.06	8.79%
101-4221-50380	Public Utilities - NSFD	-	175.07	204.00	62.71	204.00	140.75	252.00	48.00	23.53%	252.00	48.00	23.53%	252.00	48.00	23.53%
101-4221-50560	Equipment Repair & Maintenance - NSFD	10,000.00	12,413.86	11,000.00	10,929.67	12,000.00	7,794.88	18,500.00	6,500.00	54.17%	18,500.00	6,500.00	54.17%	18,500.00	6,500.00	54.17%
101-4221-50580	Vehicle Repair & Maintenance - NSFD	22,250.00	22,080.05	22,250.00	27,556.77	33,250.00	22,459.22	24,750.00	(8,500.00)	-25.56%	24,750.00	(8,500.00)	-25.56%	24,750.00	(8,500.00)	-25.56%
101-4221-50585	Vehicle Fuel - NSFD	20,750.00	30,065.03	40,000.00	25,837.69	35,000.00	16,882.74	35,000.00	-	0.00%	35,000.00	-	0.00%	35,000.00	-	0.00%
101-4221-51810	Hydrant Rental - NSFD	53,850.96	53,331.36	53,851.00	53,834.95	53,851.00	27,262.00	53,851.00	-	0.00%	53,851.00	-	0.00%	53,851.00	-	0.00%
101-4221-59000	Capital - NSFD	5,000.00	4,975.00	33,000.00	8,245.07	149,877.69	102,493.23	74,510.00	(75,367.69)	-50.29%	74,510.00	(75,367.69)	-50.29%	74,510.00	(75,367.69)	-50.29%
Total NSFD		3,272,594.96	3,283,784.37	3,655,576.90	3,621,738.76	3,994,030.69	3,250,572.82	4,350,751.06	356,720.37	8.93%	4,242,751.06	248,720.37	6.23%	4,242,751.06	248,720.37	6.23%
Total NSFD excluding Capital		3,239,594.96	3,278,809.37	3,622,576.90	3,613,493.69	3,844,153.00	3,148,079.59	4,276,241.06	432,088.06	11.24%	4,168,241.06	324,088.06	8.43%	4,168,241.06	324,088.06	8.43%
Building & Zoning																

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
		Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
Account #	Account Description															
101-4241-50000	Salaries - Building & Zoning	123,434.80	123,466.06	124,979.76	115,688.09	129,861.76	100,603.38	144,366.63	14,504.87	11.17%	145,693.21	15,831.45	12.19%	144,366.63	14,504.87	11.17%
101-4241-50002	Board/Commission Secretary Pay - Building & Zoning	3,753.60	4,484.44	3,680.00	2,324.16	3,818.00	1,459.73	3,818.00	-	0.00%	3,818.00	-	0.00%	3,818.00	-	0.00%
101-4241-50005	Stipends - Building & Zoning	15,534.60	12,673.65	15,922.97	15,922.96	16,439.49	12,329.61	19,073.77	2,634.28	16.02%	16,973.77	534.28	3.25%	16,973.77	534.28	3.25%
101-4241-50020	Longevity - Building & Zoning	3,890.53		1,769.91	1,769.86	1,845.18	1,836.20	1,905.14	59.97	3.25%	1,905.14	59.97	3.25%	1,905.14	59.97	3.25%
101-4241-50100	MERS Defined Benefit - Building & Zoning	6,822.38	6,796.09	6,964.12	7,215.69	4,698.68	3,389.30	4,618.62	(80.06)	-1.70%	4,668.63	(30.05)	-0.64%	4,618.62	(80.06)	-1.70%
101-4241-50110	TIAA-EREF Defined Contribution - Building & Zoning	2,300.97	1,005.74	1,141.66	425.23	1,186.54	723.83	1,225.10	38.56	3.25%	1,238.36	51.83	4.37%	1,225.10	38.56	3.25%
101-4241-50120	FICA - Building & Zoning	10,928.78	12,683.94	11,195.98	9,901.70	11,625.28	9,077.39	12,941.01	1,315.73	11.32%	13,042.49	1,417.22	12.19%	12,941.01	1,315.73	11.32%
101-4241-50200	Health Insurance - Building & Zoning	23,669.84	23,842.58	25,052.67	24,911.24	26,308.76	20,030.68	27,445.30	1,136.54	4.32%	27,445.30	1,136.54	4.32%	27,445.30	1,136.54	4.32%
101-4241-50210	Dental Insurance - Building & Zoning	984.35	1,062.62	904.21	827.00	927.59	632.72	911.92	(15.67)	-1.69%	911.92	(15.67)	-1.69%	911.92	(15.67)	-1.69%
101-4241-50220	Life Insurance - Building & Zoning	835.20	837.60	837.60	837.60	837.60	558.40	871.10	33.50	4.00%	871.10	33.50	4.00%	871.10	33.50	4.00%
101-4241-50230	Medical Reimbursement & Buyback - Building & Zoning	750.00	375.00	750.00	750.00	750.00	250.00	750.00	-	0.00%	750.00	-	0.00%	750.00	-	0.00%
101-4241-50330	Advertising - Building & Zoning	3,000.00	4,501.51	3,000.00	3,476.00	4,000.00	2,212.00	4,000.00	-	0.00%	4,000.00	-	0.00%	4,000.00	-	0.00%
101-4241-50350	Software & Licenses - Building & Zoning	6,000.00	4,395.30	6,000.00	-	10,882.05	5,994.50	11,196.00	313.95	2.89%	11,196.00	313.95	2.89%	10,646.50	(235.55)	-2.16%
101-4241-50360	Dues & Subscriptions - Building & Zoning	900.00	50.00	700.00	-	750.00	-	-	(750.00)	-100.00%	-	(750.00)	-100.00%	-	(750.00)	-100.00%
101-4241-50370	Education & Training - Building & Zoning		-	1,000.00	974.83	1,500.00	1,234.56	1,550.00	50.00	3.33%	1,550.00	50.00	3.33%	1,550.00	50.00	3.33%
101-4241-50380	Public Utilities - Building & Zoning	2,960.00	4,223.70	4,350.00	4,124.81	4,500.00	3,412.12	4,668.00	168.00	3.73%	4,668.00	168.00	3.73%	4,668.00	168.00	3.73%
101-4241-50385	Communication Utilities - Building & Zoning	2,339.80	2,145.39	2,316.00	2,582.42	2,496.00	1,755.21	2,720.00	224.00	8.97%	2,720.00	224.00	8.97%	2,720.00	224.00	8.97%
101-4241-50430	Maintenance Agreements - Building & Zoning	380.00	414.94	340.00	395.85	340.00	209.02	560.00	220.00	64.71%	560.00	220.00	64.71%	560.00	220.00	64.71%
101-4241-50470	Supplies - Building & Zoning	1,500.00	1,507.38	1,300.00	884.41	1,550.00	920.97	1,550.00	-	0.00%	1,550.00	-	0.00%	1,550.00	-	0.00%
101-4241-50500	Postage - Building & Zoning	300.00	536.49	1,000.00	533.24	1,100.00	94.54	1,100.00	-	0.00%	1,100.00	-	0.00%	1,100.00	-	0.00%
101-4241-50510	Professional Services - Building & Zoning	2,100.00	4,795.00	3,000.00	3,080.00	2,000.00	1,000.00	5,150.00	3,150.00	157.50%	4,100.00	2,100.00	105.00%	4,100.00	2,100.00	105.00%
101-4241-50585	Vehicle Fuel - Building & Zoning	1,000.00	6.50	1,000.00	302.61	500.00	6.50	1,000.00	500.00	100.00%	1,000.00	500.00	100.00%	1,000.00	500.00	100.00%
101-4241-50580	Vehicle Repair & Maintenance - Building & Zoning	1,000.00	500.38	1,000.00	55.00	1,000.00	455.49	500.00	(500.00)	-50.00%	500.00	(500.00)	-50.00%	500.00	(500.00)	-50.00%
101-4241-59000	Capital - Building & Zoning	-	-	-	-	-	-	9,926.00	9,926.00	#DIV/0!	9,926.00	9,926.00	#DIV/0!	9,926.00	9,926.00	#DIV/0!
Total Building & Zoning		214,384.85	214,195.11	218,204.87	196,982.70	228,916.92	168,186.15	261,846.59	32,929.67	14.38%	260,187.93	31,271.01	13.66%	258,147.09	29,230.17	12.77%
Total Building & Zoning excluding Capital		214,384.85	214,195.11	218,204.87	196,982.70	228,916.92	168,186.15	251,920.59	23,003.67	10.05%	250,261.93	21,345.01	9.32%	248,221.09	19,304.17	8.43%
DPW																
101-4310-50000	Salaries - DPW	77,800.07	78,101.61	79,745.07	80,052.40	82,735.51	60,461.80	132,020.07	49,284.56	59.57%	132,226.91	49,491.40	59.82%	132,226.91	49,491.40	59.82%
101-4310-50020	Longevity - DPW	4,668.00	4,668.30	5,980.88	5,981.43	7,032.52	6,825.82	7,030.45	(2.07)	-0.03%	7,047.51	15.00	0.21%	7,047.51	15.00	0.21%
101-4310-50100	MERS Defined Benefit - DPW	4,890.36	4,862.21	5,083.55	5,405.16	3,420.99	2,660.88	5,242.20	1,821.22	53.24%	5,250.65	1,829.66	53.48%	5,250.65	1,829.66	53.48%
101-4310-50110	TIAA-EREF Defined Contribution - DPW	1,649.36	823.09	857.26	855.51	1,295.83	640.12	1,851.75	555.92	42.90%	1,855.10	559.28	43.16%	1,855.10	559.28	43.16%
101-4310-50120	FICA - DPW	6,308.81	6,240.27	6,558.04	6,477.86	6,867.25	5,062.23	10,687.09	3,819.84	55.62%	10,704.22	3,836.96	55.87%	10,704.22	3,836.96	55.87%
101-4310-50200	Health Insurance - DPW	6,596.45	6,600.45	6,981.29	6,940.09	7,330.78	5,524.85	27,730.25	20,399.47	278.27%	27,730.25	20,399.47	278.27%	27,730.25	20,399.47	278.27%
101-4310-50210	Dental Insurance - DPW	734.33	734.36	674.42	603.56	691.82	491.70	1,376.53	684.71	98.97%	1,376.53	684.71	98.97%	1,376.53	684.71	98.97%
101-4310-50220	Life Insurance - DPW	417.60	418.80	418.80	418.80	418.80	279.20	871.10	452.30	108.00%	871.10	452.30	108.00%	871.10	452.30	108.00%
101-4310-50230	Medical Reimbursement & Buyback - DPW	250.00	-	250.00	250.00	250.00	89.00	750.00	500.00	200.00%	750.00	500.00	200.00%	750.00	500.00	200.00%
101-4310-50250**	Clothing Allowance - DPW ***NEW***	-	-	-	-	-	-	650.00	650.00	#DIV/0!	650.00	650.00	#DIV/0!	650.00	650.00	#DIV/0!
101-4310-50350	Software & Licenses - DPW	8,000.00	7,381.28	8,575.00	11,271.68	12,625.00	10,449.38	9,995.00	(2,630.00)	-20.83%	9,995.00	(2,630.00)	-20.83%	9,995.00	(2,630.00)	-20.83%
101-4310-50360	Dues & Subscriptions - DPW	200.00	100.00	200.00	150.00	400.00	75.00	400.00	-	0.00%	400.00	-	0.00%	400.00	-	0.00%
101-4310-50380	Public Utilities - DPW	19,002.00	18,274.05	15,312.00	16,708.67	13,889.60	10,397.69	14,270.00	380.40	2.74%	14,270.00	380.40	2.74%	14,270.00	380.40	2.74%
101-4310-50385	Communication Utilities - DPW	4,344.00	4,203.51	3,180.00	2,891.47	2,556.00	1,667.05	2,580.00	24.00	0.94%	2,580.00	24.00	0.94%	2,580.00	24.00	0.94%
101-4310-50430	Maintenance Agreements - DPW	1,500.00	1,236.53	1,880.00	1,423.83	1,273.00	1,034.95	1,658.00	385.00	30.24%	1,658.00	385.00	30.24%	1,658.00	385.00	30.24%
101-4310-50470	Supplies - DPW	2,985.00	2,825.73	2,760.00	2,779.96	2,980.00	1,782.12	2,363.00	(617.00)	-20.70%	2,363.00	(617.00)	-20.70%	2,363.00	(617.00)	-20.70%
101-4310-50500	Postage - DPW	200.00	21.99	200.00	29.82	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4310-59000	Capital - DPW	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total DPW		139,545.98	136,492.18	138,656.31	142,240.24	143,767.10	107,441.79	219,475.45	75,708.35	52.66%	219,728.28	75,961.18	52.84%	219,728.28	75,961.18	52.84%
Total DPW excluding Capital		139,545.98	136,492.18	138,656.31	142,240.24	143,767.10	107,441.79	219,475.45	75,708.35	52.66%	219,728.28	75,961.18	52.84%	219,728.28	75,961.18	52.84%
Highway																
101-4311-50000	Salaries - Highway	685,329.84	639,819.53	720,902.61	591,298.95	747,949.31	490,121.71	720,778.10	(27,171.22)	-3.63%	724,311.32	(23,637.99)	-3.16%	724,311.32	(23,637.99)	-3.16%
101-4311-50005	Stipends - Highway	1,730.00	1,730.04	1,730.00	1,730.00	1,730.00	1,297.61	1,800.00	70.00	4.05%	1,800.00	70.00	4.05%	1,800.00	70.00	4.05%

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
101-4311-50010	Overtime - Highway	73,038.67	67,218.61	73,462.43	46,042.50	73,964.83	61,252.37	74,474.00	509.17	0.69%	74,544.95	580.12	0.78%	74,544.95	580.12	0.78%
101-4311-50015	Overtime Snow Removal - Highway	12,000.00	7,208.24	12,000.00	3,773.07	12,000.00	9,005.74	12,000.00	-	0.00%	8,000.00	(4,000.00)	-33.33%	8,000.00	(4,000.00)	-33.33%
101-4311-50020	Longevity - Highway	25,249.11	25,995.74	27,610.76	22,421.36	29,088.65	28,468.35	28,512.51	(576.15)	-1.98%	28,652.27	(436.38)	-1.50%	28,652.27	(436.38)	-1.50%
101-4311-50100	MERS Defined Benefit - Highway	42,137.33	38,818.67	45,659.32	41,923.91	30,770.70	21,283.06	28,248.26	(2,522.45)	-8.20%	28,386.73	(2,383.98)	-7.75%	28,386.73	(2,383.98)	-7.75%
101-4311-50110	TIAA-EREF Defined Contribution - Highway	14,211.58	7,019.89	7,485.13	11,267.60	8,616.71	5,452.50	8,356.16	(260.55)	-3.02%	8,397.13	(219.59)	-2.55%	8,397.13	(219.59)	-2.55%
101-4311-50120	FICA - Highway	61,834.77	57,084.63	64,769.17	52,813.70	66,989.73	43,764.89	63,616.68	(3,373.05)	-5.04%	63,897.67	(3,092.07)	-4.62%	63,897.67	(3,092.07)	-4.62%
101-4311-50200	Health Insurance - Highway	200,134.14	187,831.98	223,049.76	188,228.11	222,532.64	138,566.11	191,980.48	(30,552.16)	-13.73%	191,980.48	(30,552.16)	-13.73%	191,980.48	(30,552.16)	-13.73%
101-4311-50210	Dental Insurance - Highway	9,265.52	8,732.38	8,972.87	7,183.36	8,025.98	4,723.86	6,497.90	(1,528.08)	-19.04%	6,497.90	(1,528.08)	-19.04%	6,497.90	(1,528.08)	-19.04%
101-4311-50220	Life Insurance - Highway	6,264.00	5,758.50	6,282.00	4,746.40	5,863.20	3,524.90	5,226.62	(636.58)	-10.86%	5,226.62	(636.58)	-10.86%	5,226.62	(636.58)	-10.86%
101-4311-50230	Medical Reimbursement & Buyback - Highway	8,500.00	4,654.45	8,750.00	5,703.01	6,000.00	3,625.31	7,500.00	1,500.00	25.00%	7,500.00	1,500.00	25.00%	7,500.00	1,500.00	25.00%
101-4311-50250	Clothing Allowance - Highway	8,450.00	8,428.71	8,450.00	6,201.69	8,450.00	4,555.24	7,800.00	(650.00)	-7.69%	7,800.00	(650.00)	-7.69%	7,800.00	(650.00)	-7.69%
101-4311-50385	Communication Utilities - Highway		968.82	1,920.00	2,100.40	2,460.00	1,681.74	2,100.00	(360.00)	-14.63%	2,100.00	(360.00)	-14.63%	2,100.00	(360.00)	-14.63%
101-4311-50510	Professional Services - Highway	43,200.00	14,386.25	-	-	8,410.00	6,354.73	44,225.00	35,815.00	425.86%	44,225.00	35,815.00	425.86%	44,225.00	35,815.00	425.86%
101-4311-50550	Building Repair & Maintenance - Highway	11,000.00	17,442.05	16,000.00	12,296.43	16,000.00	7,324.02	16,000.00	-	0.00%	16,000.00	-	0.00%	16,000.00	-	0.00%
101-4311-50560	Equipment Repair & Maintenance - Highway	28,000.00	23,038.63	28,000.00	27,383.60	28,000.00	17,603.49	20,000.00	(8,000.00)	-28.57%	20,000.00	(8,000.00)	-28.57%	20,000.00	(8,000.00)	-28.57%
101-4311-50580	Vehicle Repair & Maintenance - Highway	49,000.00	55,020.59	49,000.00	46,490.69	52,000.00	56,770.19	72,000.00	20,000.00	38.46%	72,000.00	20,000.00	38.46%	72,000.00	20,000.00	38.46%
101-4311-50585	Vehicle Fuel - Highway	36,000.00	31,653.82	50,000.00	36,429.12	50,000.00	16,757.91	50,000.00	-	0.00%	50,000.00	-	0.00%	50,000.00	-	0.00%
101-4311-51805	Street Lighting - Highway	120,000.00	132,501.79	120,000.00	132,617.20	130,000.00	71,645.73	130,000.00	-	0.00%	130,000.00	-	0.00%	130,000.00	-	0.00%
101-4311-51820	Rubbish Collection - Highway	659,856.00	654,561.00	698,548.00	710,444.56	736,143.14	559,325.55	981,369.69	245,226.55	33.31%	981,369.69	245,226.55	33.31%	981,369.69	245,226.55	33.31%
101-4311-51825	Rubbish Disposal - Highway	171,000.00	183,030.41	191,916.00	208,619.16	218,205.00	154,461.30	234,990.00	16,785.00	7.69%	234,990.00	16,785.00	7.69%	234,990.00	16,785.00	7.69%
101-4311-51910	Road Repair - Highway	600,000.00	92,323.45	600,000.00	301,450.85	800,000.00	38,596.14	1,077,880.00	277,880.00	34.74%	1,077,880.00	277,880.00	34.74%	1,077,880.00	277,880.00	34.74%
101-4311-51920	Street Signs - Highway	5,000.00	4,972.16	3,000.00	3,445.55	4,500.00	3,362.51	4,500.00	-	0.00%	4,500.00	-	0.00%	4,500.00	-	0.00%
101-4311-51930	Drainage Improvements - Highway	16,500.00	16,281.88	10,000.00	9,501.82	11,433.00	4,050.00	12,000.00	567.00	4.96%	12,000.00	567.00	4.96%	12,000.00	567.00	4.96%
101-4311-51940	Tree Maintenance - Highway	30,000.00	16,128.75	50,000.00	44,700.30	36,128.75	3,401.91	40,000.00	3,871.25	10.72%	40,000.00	3,871.25	10.72%	40,000.00	3,871.25	10.72%
101-4311-51970	Snow & Ice Removal - Highway	130,000.00	115,591.99	130,000.00	100,684.14	130,000.00	130,000.00	130,000.00	-	0.00%	130,000.00	-	0.00%	130,000.00	-	0.00%
101-4311-51980	Storm Damage - Highway	2,500.00	2,591.00	2,500.00	914.10	2,500.00	879.97	2,000.00	(500.00)	-20.00%	2,000.00	(500.00)	-20.00%	2,000.00	(500.00)	-20.00%
101-4311-59000	Capital - Highway	310,000.00	90,000.00	130,298.50	15,786.15	119,398.04	-	160,790.09	41,392.05	34.67%	150,790.09	31,392.05	26.29%	154,290.09	34,892.05	29.22%
Total Highway		3,360,200.96	2,509,793.96	3,290,306.55	2,636,197.73	3,567,159.69	1,887,856.84	4,134,645.49	567,485.80	15.91%	4,124,849.85	557,690.16	15.63%	4,128,349.85	561,190.16	15.73%
Total Highway excluding Capital		3,229,902.46	2,419,793.96	3,160,008.05	2,620,411.58	3,447,761.65	1,887,856.84	3,973,855.40	526,093.75	15.26%	3,974,059.76	526,298.11	15.26%	3,974,059.76	526,298.11	15.26%
Parks & Rec.																
101-4312-50000	Salaries - Parks & Rec.	129,007.20	115,978.69	132,748.71	118,480.14	170,106.34	120,213.49	173,632.07	3,525.74	2.07%	174,544.41	4,438.07	2.61%	174,544.41	4,438.07	2.61%
101-4312-50010	Overtime - Parks & Rec.	2,000.00	4,958.97	2,000.00	2,652.59	2,500.00	231.64	3,500.00	1,000.00	40.00%	3,500.00	1,000.00	40.00%	3,500.00	1,000.00	40.00%
101-4312-50020	Longevity - Parks & Rec.	3,004.19	3,003.94	3,877.28	3,876.60	4,021.97	4,023.24	4,102.41	80.44	2.00%	4,122.52	100.55	2.50%	4,122.52	100.55	2.50%
101-4312-50100	MERS Defined Benefit - Parks & Rec.	5,687.41	5,679.26	6,087.89	6,301.32	4,099.68	4,224.55	5,745.27	1,645.59	40.14%	5,773.44	1,673.75	40.83%	5,773.44	1,673.75	40.83%
101-4312-50110	TIAA-EREF Defined Contribution - Parks & Rec.	1,918.18	957.77	998.02	1,032.95	1,179.39	1,010.81	1,670.95	491.55	41.68%	1,679.14	499.75	42.37%	1,679.14	499.75	42.37%
101-4312-50120	FICA - Parks & Rec.	10,351.33	9,807.70	10,704.34	9,752.42	13,420.27	10,464.48	13,745.86	325.60	2.43%	13,817.20	396.93	2.96%	13,817.20	396.93	2.96%
101-4312-50200	Health Insurance - Parks & Rec.	13,499.72	13,507.04	14,291.11	14,220.10	34,261.78	16,324.31	23,488.66	(10,773.12)	-31.44%	23,488.66	(10,773.12)	-31.44%	23,488.66	(10,773.12)	-31.44%
101-4312-50210	Dental Insurance - Parks & Rec.	500.04	500.38	459.57	523.10	1,179.84	267.11	695.25	(484.59)	-41.07%	695.25	(484.59)	-41.07%	695.25	(484.59)	-41.07%
101-4312-50220	Life Insurance - Parks & Rec.	835.20	837.60	837.60	837.60	1,256.40	802.70	1,306.66	50.26	4.00%	1,306.66	50.26	4.00%	1,306.66	50.26	4.00%
101-4312-50230	Medical Reimbursement & Buyback - Parks & Rec.	500.00	-	500.00	-	1,000.00	-	750.00	(250.00)	-25.00%	750.00	(250.00)	-25.00%	750.00	(250.00)	-25.00%
101-4312-50250	Clothing Allowance - Parks & Rec.	1,300.00	650.00	1,300.00	1,385.00	1,300.00	1,353.32	1,950.00	650.00	50.00%	1,950.00	650.00	50.00%	1,950.00	650.00	50.00%
101-4312-50380	Public Utilities - Parks & Rec.	9,741.00	12,198.67	10,064.00	13,357.91	11,136.00	9,056.72	15,072.00	3,936.00	35.34%	15,072.00	3,936.00	35.34%	15,072.00	3,936.00	35.34%
101-4312-50385	Communication Utilities - Parks & Rec.	1,236.00	1,160.02	1,212.00	1,295.61	1,224.00	809.33	1,224.00	-	0.00%	1,224.00	-	0.00%	1,224.00	-	0.00%
101-4312-50470	Supplies - Parks & Rec.	2,100.00	112.39	1,000.00	969.23	1,500.00	296.48	1,500.00	-	0.00%	1,500.00	-	0.00%	1,500.00	-	0.00%
101-4312-50550	Building Repair & Maintenance - Parks & Rec.	6,075.00	5,282.98	5,700.00	2,836.09	6,600.00	4.68	6,900.00	300.00	4.55%	6,900.00	300.00	4.55%	6,900.00	300.00	4.55%
101-4312-50580	Vehicle Repair & Maintenance - Parks & Rec.	3,000.00	3,903.14	3,200.00	3,761.77	3,600.00	560.77	3,600.00	-	0.00%	3,600.00	-	0.00%	3,600.00	-	0.00%
101-4312-50585	Vehicle Fuel - Parks & Rec.	4,500.00	6,013.15	7,000.00	4,982.75	6,000.00	4,299.37	6,500.00	500.00	8.33%	6,500.00	500.00	8.33%	6,500.00	500.00	8.33%
101-4312-51990	Facility Maintenance - Parks & Rec.	18,000.00	24,187.03	18,200.00	15,091.38	23,850.00	22,244.01	27,600.00	3,750.00	15.72%	27,600.00	3,750.00	15.72%	27,600.00	3,750.00	15.72%
101-4312-52605	Community Events - Parks & Rec.	18,000.00	16,906.57	15,800.00	15,367.87	17,190.00	15,852.77	18,600.00	1,410.00	8.20%	18,600.00	1,410.00	8.20%	19,600.00	2,410.00	14.02%
101-4312-52795	Senior Services - Parks & Rec.	10,000.00	12,500.00	20,000.00	20,000.00	20,000.00	10,000.00	20,000.00	-	0.00%	30,000.00	10,000.00	50.00%	40,000.00	20,000.00	100.00%
101-4312-59000	Capital - Parks & Rec.	-	-	-	-	99,000.00	-	174,000.00	75,000.00	75.76%	114,000.00	15,000.00	15.15%	84,000.00	(15,000.00)	-15.15%

Expense Budget

		Fiscal Year 2022 as of 6/30/2022		Fiscal Year 2023 as of 6/30/2023		Fiscal Year 2024 as of 3/31/2024		Fiscal Year 2025 Department Request			Fiscal Year 2025 Administrator Proposal			Fiscal Year 2025 Budget Committee Proposal		
Account #	Account Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change	Proposed Budget	Net Change	Net % Change
Total Parks & Rec.		241,255.27	238,145.30	255,980.51	236,724.43	424,425.67	222,039.78	505,583.13	81,157.46	19.12%	456,623.27	32,197.60	7.59%	437,623.27	13,197.60	3.11%
Total Parks & Rec. excluding Capital		241,255.27	238,145.30	255,980.51	236,724.43	325,425.67	222,039.78	331,583.13	6,157.46	1.89%	342,623.27	17,197.60	5.28%	353,623.27	28,197.60	8.66%
Debt Service																
101-4711-50600	School Principal - Debt Service	2,432,927.22	2,383,345.18	2,268,629.44	2,268,629.44	2,383,629.44	108,629.44	2,498,629.44	115,000.00	4.82%	2,498,629.44	115,000.00	4.82%	2,498,629.44	115,000.00	4.82%
101-4711-50605	School Interest - Debt Service	820,634.77	812,547.19	725,864.89	724,408.44	621,531.72	303,541.47	510,732.84	(110,798.88)	-17.83%	510,732.84	(110,798.88)	-17.83%	510,732.84	(110,798.88)	-17.83%
101-4711-50610	Town Principal - Debt Service	815,000.00	851,421.32	878,791.93	865,533.00	893,890.14	108,838.58	849,086.57	(44,803.57)	-5.01%	849,086.57	(44,803.57)	-5.01%	849,086.57	(44,803.57)	-5.01%
101-4711-50615	Town Interest - Debt Service	98,325.00	104,905.74	88,316.86	86,943.77	70,033.08	37,777.53	52,470.29	(17,562.79)	-25.08%	52,470.29	(17,562.79)	-25.08%	52,470.29	(17,562.79)	-25.08%
Total Debt Service		4,166,886.99	4,152,219.43	3,961,603.12	3,945,514.65	3,969,084.38	558,787.02	3,910,919.14	(58,165.24)	-1.47%	3,910,919.14	(58,165.24)	-1.47%	3,910,919.14	(58,165.24)	-1.47%
General Government																
101-4800-50140	Unemployment - General Government	8,000.00	-	6,000.00	-	6,000.00	-	4,000.00	(2,000.00)	-33.33%	3,000.00	(3,000.00)	-50.00%	3,000.00	(3,000.00)	-50.00%
101-4800-50205	Health Insurance Retirees - General Government	352,235.34	349,258.58	399,209.83	387,643.43	416,925.75	312,459.03	441,455.82	24,530.07	5.88%	441,455.82	24,530.07	5.88%	441,455.82	24,530.07	5.88%
101-4800-50215	Dental Insurance Retirees - General Government	15,652.22	13,803.69	14,015.64	14,390.53	14,548.23	10,835.62	14,302.96	(245.27)	-1.69%	14,302.96	(245.27)	-1.69%	14,302.96	(245.27)	-1.69%
101-4800-50235	Medical Reimbursement Retirees - General Government	6,500.00	1,363.46	7,500.00	2,280.00	8,000.00	606.44	5,500.00	(2,500.00)	-31.25%	5,500.00	(2,500.00)	-31.25%	5,500.00	(2,500.00)	-31.25%
101-4800-50260	Vacation & Sick Payouts - General Government	142,722.00	142,722.00	74,960.51	44,340.06	88,162.76	69,957.65	54,599.72	(33,563.04)	-38.07%	54,599.72	(33,563.04)	-38.07%	54,599.72	(33,563.04)	-38.07%
101-4800-50470	Supplies - General Government	2,650.00	1,223.99	1,472.00	1,475.36	1,648.00	1,428.91	1,753.16	105.16	6.38%	1,753.16	105.16	6.38%	2,873.16	1,225.16	74.34%
101-4800-50510	Professional Services - General Government	20,080.00	19,151.56	39,400.00	24,112.51	79,400.00	21,436.86	42,440.00	(36,960.00)	-46.55%	42,440.00	(36,960.00)	-46.55%	42,440.00	(36,960.00)	-46.55%
101-4800-50550	Building Repair & Maintenance - General Government	8,657.40	12,089.42	9,890.00	13,865.36	15,396.13	7,969.80	13,678.43	(1,717.70)	-11.16%	13,678.43	(1,717.70)	-11.16%	25,678.43	10,282.30	66.78%
101-4800-52915	Insurance Premiums - General Government	281,659.33	273,462.73	291,701.66	291,979.93	302,104.05	299,767.58	302,104.05	-	0.00%	302,104.05	-	0.00%	302,104.05	-	0.00%
101-4800-52950	Fund Balance Restoration & Contingency - General Governm	100,000.00	100,000.00	-	-	-	-	100,000.00	100,000.00	#DIV/0!	75,000.00	75,000.00	#DIV/0!	75,000.00	75,000.00	#DIV/0!
101-4800-52980	Memorial Town Hall Expense - General Government	8,900.00	7,200.00	8,820.00	43,173.16	8,820.00	6,812.34	9,000.00	180.00	2.04%	9,000.00	180.00	2.04%	9,000.00	180.00	2.04%
101-4800-52981	Forestdale Schoolhouse Expense - General Government	-	5,302.62	1,087.99	623.54	820.00	210.77	660.00	(160.00)	-19.51%	660.00	(160.00)	-19.51%	660.00	(160.00)	-19.51%
101-4800-52985	Halliwell Expense - General Government	29,060.00	10,756.54	11,280.00	3,519.54	4,500.00	2,183.91	1,000.00	(3,500.00)	-77.78%	1,000.00	(3,500.00)	-77.78%	1,000.00	(3,500.00)	-77.78%
101-4800-55020	OPEB Trust Contribution - General Government	250,000.00	250,000.00	250,000.00	250,000.00	275,000.00	-	325,000.00	50,000.00	18.18%	325,000.00	50,000.00	18.18%	325,000.00	50,000.00	18.18%
101-4800-56080	Unbudgeted Expense - General Government	-	49,204.00	-	27,453.50	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4800-57300	FEMA Expense - General Government	-	392.53	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
101-4800-56060	Settlement Obligation	-	-	-	-	300,000.00	300,000.00	-	(300,000.00)	-100.00%	-	(300,000.00)	-100.00%	-	(300,000.00)	-100.00%
101-4800-59000	Capital - General Government	37,000.00	26,952.50	10,000.00	344.60	230,910.37	215,322.05	25,000.00	(205,910.37)	-89.17%	20,000.00	(210,910.37)	-91.34%	20,000.00	(210,910.37)	-91.34%
101-4800-59999	Transfer Out - General Government	-	14,519.79	-	14,608.35	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total General Government		1,263,116.29	1,277,403.41	1,125,337.63	1,119,809.87	1,752,235.29	1,248,990.96	1,340,494.14	(411,741.15)	-23.50%	1,309,494.14	(442,741.15)	-25.27%	1,322,614.14	(429,621.15)	-24.52%
Total General Government excluding Capital		1,253,116.29	1,250,450.91	1,115,337.63	1,119,465.27	1,521,324.92	1,033,668.91	1,315,494.14	(205,830.78)	-13.53%	1,289,494.14	(231,830.78)	-15.24%	1,302,614.14	(218,710.78)	-14.38%
School																
101-4821-50300	Town Appropriation - School	21,101,519.00	21,101,519.00	21,544,650.90	21,544,650.90	21,652,374.15	16,239,280.65	22,162,715.00	510,340.85	2.36%	21,760,636.03	108,261.87	0.50%	21,890,444.03	238,069.87	1.10%
101-4821-50305	State Aid - School	6,316,374.00	6,354,085.00	6,511,029.00	6,511,029.00	7,571,377.00	4,217,257.00	7,908,662.00	337,285.00	4.45%	7,908,662.00	337,285.00	4.45%	7,802,607.00	231,230.00	3.05%
101-4821-50310	Other Funding - School	275,000.00	-	322,000.00	-	400,000.00	-	535,000.00	135,000.00	33.75%	535,000.00	135,000.00	33.75%	535,000.00	135,000.00	33.75%
101-4821-59000	Capital - School	100,000.00	66,898.70	88,254.00	-	32,156.00	-	555,000.00	522,844.00	1625.96%	310,000.00	277,844.00	864.05%	310,000.00	277,844.00	864.05%
Total School		27,792,893.00	27,522,502.70	28,465,933.90	28,055,679.90	29,655,907.15	20,456,537.65	31,161,377.00	1,505,469.85	5.08%	30,514,298.03	858,390.87	2.89%	30,538,051.03	882,143.87	2.97%
	Total Expenditures	47,450,563.17	46,231,509.51	48,414,700.29	47,182,924.20	51,255,709.77	33,252,552.25	53,905,852.97	2,649,869.72	5.17%	52,995,598.55	1,739,615.30	3.39%	52,987,128.71	1,731,145.46	3.38%

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

TOWN OF NORTH SMITHFIELD								
EXPENDITURE DETAILS								
BUDGET FISCAL YEAR 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
Town Council								
101-4111-50005	Stipends - Town Council	16,000.00		16,000.00		16,000.00		Town Council stipends
		8,100.00	24,100.00	8,550.00	24,550.00	8,550.00	24,550.00	Audio Visual stipends 150 per meeting
101-4111-50120	FICA - Town Council		1,843.65		1,878.08		1,878.08	
101-4111-50470	Supplies - Town Council	500.00		500.00		500.00		
		105.00	605.00	125.00	625.00	125.00	625.00	Budget Inauguration
101-4111-56050	Contributions - Town Council	9,500.00		9,000.00		9,000.00		NS Heritage Association request
		500.00		500.00		500.00		NS Food Pantry
		1,668.00		1,668.00		1,668.00		Land Trust request (annual liability insurance for open space)
		3,500.00		3,500.00		3,500.00		Pumpkinfest Services
		1,000.00		1,000.00		1,000.00		Meals on Wheels of RI
		3,500.00		3,500.00		3,500.00		Veterans Affairs
		500.00		500.00		500.00		Wildlife Clinic of RI
		-		5,000.00		-		Boys and Girls Club
		2,000.00	22,168.00	2,000.00	26,668.00	2,000.00	21,668.00	Clean & Green Day
Total Town Council			48,716.65		53,721.08		48,721.08	
Probate Court								
101-4121-50005	Stipends - Probate Court		4,500.00		4,635.00		4,635.00	Judge (Dept 0%, TA 3%)
101-4121-50330	Advertising - Probate Court		4,200.00		4,200.00		4,200.00	Probate Ads (\$350x12)
101-4121-50350	Software & Licenses - Probate Court		546.00		546.00		546.00	LL Data
101-4121-50470	Supplies - Probate Court		100.00		100.00		100.00	File folders, paper fasteners
Total Probate Court			9,346.00		9,481.00		9,481.00	
Legal								
101-4122-50005	Stipends - Legal	65,000.04		66,950.04		66,950.04		Solicitor (Dept 0%, TA 3%)
		32,400.00	97,400.04	33,372.00	100,322.04	33,372.00	100,322.04	Assistant Solicitor (Dept 0%, TA 3%)
101-4122-50510	Professional Services - Legal		75,000.00		75,000.00		75,000.00	extraordinary litigation, labor lawyer, abitration, contract negotiations etc. (\$100K, \$25K reserves)
Total Legal			172,400.04		175,322.04		175,322.04	
Municipal Court								
101-4130-50000	Salaries - Municipal Court	7,356.25		7,141.86		7,141.86		Judge (Dept 6.09%, TA 3%)
		19,288.51		19,195.55		19,195.55		Clerk (Dept 3.75%, TA 3.25%)
		7,474.13		7,474.13		7,474.13		Administrator (union 3%)
		3,488.02		3,488.02		3,488.02		Prosecutor (union 3%)
		3,194.52	40,801.42	3,194.52	40,494.07	3,194.52	40,494.07	Safety Officer (union 3%)
101-4130-50100	MERS Defined Benefit - Municipal Court		727.18		723.67		723.67	
101-4130-50110	TIAA-CREF Defined Contribution - Municipal Court		192.89		191.96		191.96	
101-4130-50120	FICA - Municipal Court		2,558.56		2,551.44		2,551.44	
101-4130-50350	Software & Licenses - Municipal Court		9,000.00		9,000.00		9,000.00	Curia Systems
101-4130-50385	Communication Utilities - Municipal Court		-		-		-	Internet
101-4130-50470	Supplies - Municipal Court		250.00		250.00		250.00	Office Supplies
101-4130-50510	Professional Services - Municipal Court		125.00		125.00		125.00	IT Support
Total Municipal Court			53,655.04		53,336.14		53,336.14	
Administration								

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4131-50000	Salaries - Administration	90,000.00		90,000.00		92,700.00		Administrator (TA 0%, BC 3%)
		45,347.74	135,347.74	45,679.55	135,679.55	45,679.55	138,379.55	Admin. Assistant (TA 3.25%)
101-4131-50010	Overtime - Administration		-		-		-	
101-4131-50020	Longevity - Administration		-		-		-	
101-4131-50100	MERS Defined Benefit - Administration		5,102.61		5,115.12		5,216.91	
101-4131-50110	TIAA-CREF Defined Contribution - Administration		1,353.48		1,356.80		1,383.80	
101-4131-50120	FICA - Administration		10,354.10		10,379.49		10,586.04	
101-4131-50200	Health Insurance - Administration	46,704.15		46,704.15		46,704.15		
		(7,472.66)	39,231.48	(7,472.66)	39,231.48	(7,472.66)	39,231.48	employee coshare (TA increased appointed staff by 1% to 17%)
101-4131-50210	Dental Insurance - Administration	1,619.45		1,619.45		1,619.45		
		(259.11)	1,360.34	(259.11)	1,360.34	(259.11)	1,360.34	employee coshare (TA increased appointed staff by 1% to 17%)
101-4131-50220	Life Insurance - Administration		871.10		871.10		871.10	
101-4131-50230	Medical Reimbursement & Buyback - Administration		1,000.00		1,000.00		1,000.00	
101-4131-50330	Advertising - Administration		-		-		-	public notifications
101-4131-50350	Software & Licenses - Administration		-		-		-	
101-4131-50360	Dues & Subscriptions - Administration	425.80		425.80		425.80		Constant Contact (11% increase)
		263.00		263.00		263.00		The Call yearly subscription
		6,091.00		6,091.00		6,091.00		RI League of Cities & Towns Annual Fee
		1,340.00	8,119.80	1,340.00	8,119.80	1,340.00	8,119.80	Northern RI Chamber of Commerce Annual Fee
101-4131-50370	Education & Training - Administration		300.00		300.00		300.00	
101-4131-50380	Public Utilities - Administration	2,220.00		2,220.00		2,220.00		Electric (RI Energy)
		1,410.00		1,410.00		1,410.00		Electric (AEP)
		120.00		120.00		120.00		Gas (RI Energy)
		140.00		140.00		140.00		Gas (NRG)
		250.00		250.00		250.00		Sewer
		180.00	4,320.00	180.00	4,320.00	180.00	4,320.00	Water
101-4131-50385	Communication Utilities - Administration	384.00		384.00		384.00		FIOS Internet (\$32/mo)
		600.00		600.00		600.00		TA Cell Phone (AT&T) (~\$50/mo)
		648.00	1,632.00	648.00	1,632.00	648.00	1,632.00	Telephone (Intermedia) (\$54/mo)
101-4131-50430	Maintenance Agreements - Administration		375.00		375.00		375.00	copier (25% of 2nd floor) (\$93.75/qtr)
101-4131-50470	Supplies - Administration		800.00		800.00		800.00	
101-4131-50500	Postage - Administration		75.00		75.00		75.00	
101-4131-50580	Vehicle Repair & Maintenance - Administration		5,000.00		5,000.00		5,000.00	
101-4131-50585	Vehicle Fuel - Administration		750.00		750.00		750.00	
101-4131-50640	Travel - Administration		200.00		200.00		200.00	
101-4131-59000	Capital - Administration		-		-		-	
Total Administration			216,192.65		216,565.68		219,601.02	
Town Clerk								
101-4134-50000	Salaries - Town Clerk	81,993.92		76,962.47		76,962.47		Town Clerk (DPT 10%, TA 3.25%)
		59,658.84		55,997.96		55,997.96		Deputy Clerk (DPT 10%, TA 3.25%)
		47,598.10		47,831.42		47,831.42		Clerical/Financial Specialist (union)
		23,326.68	212,577.54	5,383.08	186,174.93	5,383.08	186,174.93	Part-time clerk position (TA: 12 weeks @ 19hrs wkly)
101-4134-50010	Overtime - Town Clerk		1,961.46		1,576.86		1,576.86	50 hours (2 election days and 14 for nomination papers processing if no extra help) (TA: 40 hours)
101-4134-50020	Longevity - Town Clerk		8,219.24		7,714.88		7,714.88	
101-4134-50100	MERS Defined Benefit - Town Clerk		7,444.62		7,106.70		7,106.70	
101-4134-50110	TIAA-CREF Defined Contribution - Town Clerk		1,974.70		1,885.07		1,885.07	
101-4134-50120	FICA - Town Clerk		17,041.00		14,953.20		14,953.20	
101-4134-50200	Health Insurance - Town Clerk	55,808.28		55,808.28		55,808.28		
		(8,462.28)	47,346.00	(8,462.28)	47,346.00	(8,462.28)	47,346.00	employee coshare (TA increased appointed staff by 1% to 17%)

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4134-50210	Dental Insurance - Town Clerk	1,888.92		1,888.92		1,888.92		
		(286.03)	1,602.89	(286.03)	1,602.89	(286.03)	1,602.89	employee coshare (TA increased appointed staff by 1% to 17%)
101-4134-50220	Life Insurance - Town Clerk		1,306.66		1,306.66		1,306.66	
101-4134-50230	Medical Reimbursement & Buyback - Town Clerk		1,250.00		1,250.00		1,250.00	
101-4134-50330	Advertising - Town Clerk		7,000.00		7,000.00		7,000.00	General Code Updates/Revisions, Licenses, Town Council Requests
101-4134-50350	Software & Licenses - Town Clerk	6,543.65		6,543.65		6,246.50		Open Gov (buckets) - estimate 10% increase by vendor
		8,841.75		8,841.75		8,841.75		Clerk Base (6,135 + 5% + Timestamping of \$2,400) includes OnBoard (boards & commissions info)
		6,496.87	21,882.27	6,496.87	21,882.27	6,496.87	21,585.12	JustFOIA (APRA Program)
101-4134-50360	Dues & Subscriptions - Town Clerk	1,500.00		1,500.00		1,500.00		RITTC Dues x 3 @ \$50, IIMC \$100, RI Clerk Institute 11/19 thru 11/22/24 \$1,250
		400.00	1,900.00	400.00	1,900.00	400.00	1,900.00	Town Clerk Association Meetings (50 (2) x 4)
101-4134-50380	Public Utilities - Town Clerk	4,440.00		4,440.00		4,440.00		Electric (RI Energy)
		2,040.00		2,040.00		2,040.00		Electric (AEP)
		380.00		380.00		380.00		Gas (RI Energy)
		380.00		380.00		380.00		Gas (Direct Energy)
		978.50	8,218.50	978.50	8,218.50	978.50	8,218.50	Water & Sewer
101-4134-50385	Communication Utilities - Town Clerk	216.00		216.00		216.00		Telephone (Intermedia) (\$18/mo)
		576.00	792.00	576.00	792.00	576.00	792.00	FIOS Internet (\$48/mo)
101-4134-50430	Maintenance Agreements - Town Clerk		1,480.00		1,480.00		1,480.00	copier (CORE Business)
101-4134-50470	Supplies - Town Clerk		2,200.00		2,200.00		2,200.00	Paper, pens, file folders, labels, staples, etc.
101-4134-50500	Postage - Town Clerk		2,000.00		2,000.00		2,000.00	
101-4134-50510	Professional Services - Town Clerk	4,404.75		4,404.75		4,404.75		General Code Updates/Revisions (\$1,195 main. Fee/Updates \$3,000 + 5%)
		650.00	5,054.75	650.00	5,054.75	650.00	5,054.75	
101-4134-50640	Travel - Town Clerk		1,000.00		1,000.00		600.00	Mileage/travel to classes/BOE/SOS/setting up & breaking down polling places
101-4134-59000	Capital - Town Clerk		-		-		-	
Total Town Clerk			352,251.62		322,444.70		321,747.55	
Planning								
101-4135-50000	Salaries - Planning	94,661.31		95,353.96		95,353.96		Planner (TA 3.25%)
		53,910.53	148,571.84	54,174.80	149,528.76	54,174.80	149,528.76	Asst Planner (union)
101-4135-50002	Board/Commission Secretary Pay - Planning		1,719.51		1,727.94		1,727.94	
101-4135-50010	Overtime - Planning		955.28		959.97		959.97	
101-4135-50020	Longevity - Planning		4,043.29		4,063.11		4,063.11	
101-4135-50100	MERS Defined Benefit - Planning		5,753.59		5,790.41		5,790.41	
101-4135-50110	TIAA-CREF Defined Contribution - Planning		1,526.15		1,535.92		1,535.92	
101-4135-50120	FICA - Planning		12,070.93		12,146.65		12,146.65	
101-4135-50200	Health Insurance - Planning	9,104.13		9,104.13		9,104.13		
		(1,274.58)	7,829.55	(1,274.58)	7,829.55	(1,274.58)	7,829.55	employee coshare (TA increased appointed staff by 1% to 17%)
101-4135-50210	Dental Insurance - Planning	1,079.20		1,079.20		1,079.20		
		(167.28)	911.92	(167.28)	911.92	(167.28)	911.92	employee coshare (TA increased appointed staff by 1% to 17%)
101-4135-50220	Life Insurance - Planning		871.10		871.10		871.10	
101-4135-50230	Medical Reimbursement & Buyback - Planning		3,000.00		3,000.00		3,000.00	
101-4135-50330	Advertising - Planning		800.00		800.00		800.00	
101-4135-50350	Software & Licenses - Planning		400.00		400.00		400.00	
101-4135-50360	Dues & Subscriptions - Planning		-		-		-	
101-4135-50370	Education & Training - Planning		400.00		200.00		200.00	
101-4135-50380	Public Utilities - Planning	2,000.00		2,000.00		2,000.00		Electric (RI Energy)
		180.00		180.00		180.00		Gas (RI Energy)
		1,250.00		1,250.00		1,250.00		AEP
		770.00	4,200.00	770.00	4,200.00	770.00	4,200.00	Water & Sewer
101-4135-50385	Communication Utilities - Planning	370.00		370.00		370.00		FIOS Internet

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
		220.00	590.00	220.00	590.00	220.00	590.00	Telephone (Intermedia)
101-4135-50430	Maintenance Agreements - Planning		260.00		260.00		260.00	copier (2nd floor - 25%)
101-4135-50470	Supplies - Planning		600.00		600.00		600.00	
101-4135-50500	Postage - Planning		400.00		400.00		400.00	
101-4135-50510	Professional Services - Planning		3,000.00		3,000.00		3,000.00	
101-4135-50640	Travel - Planning		-		-		-	
101-4135-59000	Capital - Planning		-		-		-	
Total Planning			197,903.17		198,815.33		198,815.33	
Board of Canvassers								
101-4141-50005	Stipends - Board of Canvassers	1,300.00		1,300.00		1,300.00		1 @ \$500, 2 @ \$400 (Board Member Stipend) (Dept 0%)
		3,000.00	4,300.00	800.00	2,100.00	800.00	2,100.00	Stipends for Clerk's Office Staff - 3 @ \$500/election * 2 elections (2024 Primary & General Election)(TA 2 staff @ 200 per election)
101-4141-50100	MERS Defined Benefit - Board of Canvassers		113.10		30.16		30.16	
101-4141-50110	TIAA-CREF Defined Contribution - Board of Canvassers		30.00		8.00		8.00	
101-4141-50120	FICA - Board of Canvassers		328.95		160.65		160.65	
101-4141-50470	Supplies - Board of Canvassers		600.00		600.00		600.00	ink cartridges, poll book paper - election @ \$200 each
101-4141-51350	Election Expense - Board of Canvassers	14,003.00		14,003.00		14,003.00		Presidential Primary 2024 (5 polling places)
		14,003.00	28,006.00	14,003.00	28,006.00	14,003.00	28,006.00	General Election (5 polling places)
Total Board of Canvassers			33,378.05		30,904.81		30,904.81	
Finance								
101-4151-50000	Salaries - Finance	118,516.76		106,361.20		106,361.20		Finance Director (Dept 17%, TA 5%)
		73,000.00		67,197.55		67,197.55		Asst. Finance Director (Dept 12.17%, TA 3.25%)
		54,891.67		55,160.75		55,160.75		Payroll/Benefits Coordinator (union)
		47,817.90		48,052.30		48,052.30		Fiscal Clerk I/account payable (union)
		52,891.43		53,150.70		53,150.70		Asst. Tax Collector (union)
		45,300.11		45,522.17		45,522.17		Fiscal Clerk II/tax collector (union)
		-		23,998.52		23,998.52		Finance Floating Position
		35,000.00	427,417.87	35,000.00	434,443.19	-	399,443.19	HR Coordinator
101-4151-50010	Overtime - Finance		-		-		-	
101-4151-50020	Longevity - Finance		15,162.93		14,960.04		14,960.04	
101-4151-50100	MERS Defined Benefit - Finance		15,365.80		14,718.26		14,718.26	
101-4151-50110	TIAA-CREF Defined Contribution - Finance		4,075.81		3,904.05		3,904.05	
101-4151-50120	FICA - Finance		31,179.93		34,379.35		34,379.35	
101-4151-50200	Health Insurance - Finance	97,368.62		97,368.62		97,368.62		
		(13,995.77)	83,372.84	(13,995.77)	83,372.84	(13,995.77)	83,372.84	employee coshare (TA increased appointed staff by 1% to 17%)
101-4151-50210	Dental Insurance - Finance	2,697.35		2,697.35		2,697.35		
		(388.41)	2,308.94	(388.41)	2,308.94	(388.41)	2,308.94	employee coshare (TA increased appointed staff by 1% to 17%)
101-4151-50220	Life Insurance - Finance		2,613.31		2,613.31		2,613.31	
101-4151-50230	Medical Reimbursement & Buyback - Finance		2,500.00		2,500.00		2,500.00	
101-4151-50330	Advertising - Finance	1,000.00		500.00		500.00		purchasing for bids
		1,500.00	2,500.00	1,500.00	2,000.00	1,500.00	2,000.00	employment
101-4151-50350	Software & Licenses - Finance	7,475.00		7,475.00		7,475.00		Tax Collection Software Maint.
		12,784.24	20,259.24	12,784.24	20,259.24	12,784.24	20,259.24	PowerSchool (est. 4% increase)
101-4151-50360	Dues & Subscriptions - Finance	120.00		120.00		120.00		RITCA membership fees (director, asst, 2 collectors) @30
		50.00		50.00		50.00		RI Municipal Purchasing Agents Assoc. (director & asst)
		55.00		55.00		55.00		RI Gov. Finance Officers' Assoc. (director & asst)
		304.00		304.00		304.00		SHRM membership (payroll coordinator)
		190.00	719.00	190.00	719.00	190.00	719.00	GFOA Membership fees (Director \$190)

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4151-50370	Education & Training - Finance	168.00		168.00		168.00		RITCA meetings (2 meetings x 3ppl x \$28)
		1,000.00	1,168.00	1,000.00	1,168.00	1,000.00	1,168.00	Other meetings/classes/trainings
101-4151-50380	Public Utilities - Finance	7,938.00		7,938.00		7,938.00		Electric - RI Energy
		4,590.00		4,590.00		4,590.00		Electric - AEP
		600.00		600.00		600.00		Gas - RI Energy
		420.00		420.00		420.00		Gas - Direct Energy
		1,375.00	14,923.00	1,375.00	14,923.00	1,375.00	14,923.00	Water & Sewer
101-4151-50385	Communication Utilities - Finance	780.00		780.00		780.00		Telephones (Intermedia)
		600.00		600.00		600.00		FD Cell Phone (AT&T)
		1,140.00	2,520.00	1,140.00	2,520.00	1,140.00	2,520.00	FIOS Internet (Verizon)
101-4151-50430	Maintenance Agreements - Finance	600.00		600.00		600.00		copy machine 2nd floor
		100.00	700.00	100.00	700.00	100.00	700.00	copy machine tax
101-4151-50470	Supplies - Finance	700.00		700.00		700.00		tax envelopes for bills
		400.00		400.00		400.00		tax receipt printer ink jet cartridges
		200.00		200.00		200.00		tax receipt & calculator rolls
		300.00		300.00		300.00		storage boxes
		400.00		400.00		400.00		finance copy paper
		500.00		500.00		500.00		AP toner cartridges
		700.00		700.00		700.00		Finance general supplies (1099s, pens, whiteout, etc.)
		350.00		350.00		350.00		AP checks
		150.00	3,700.00	150.00	3,700.00	150.00	3,700.00	finance file folders
101-4151-50500	Postage - Finance	1,760.00		1,760.00		1,760.00		AP Checks & other Finance mailings
		3,200.00	4,960.00	3,200.00	4,960.00	3,200.00	4,960.00	Tax Collection mailings - per MJ
101-4151-50510	Professional Services - Finance	23,650.00		23,650.00		23,650.00		Audit (including electronic confirmations) - this needs to be bid
		7,200.00		7,200.00		7,200.00		Municipal Collections Agency
		6,050.00		6,050.00		6,050.00		OPEB Actuarial Report (full FY25 \$6,050, interim FY26 \$1,090)
		-		-		35,000.00		Budgeting Software
		850.00	37,750.00	850.00	37,750.00	850.00	72,750.00	Annual Disclosure (Hilltop Securities)
101-4151-50640	Travel - Finance		50.00		50.00		50.00	mileage to classes/seminars
101-4151-51300	Payroll Processing - Finance		22,428.00		22,428.00		22,428.00	ADP monthly fees +5%
101-4151-59000	Capital - Finance		8,500.00		17,000.00		17,000.00	Replace Finance & Tax copy machines
Total Finance			704,174.67		721,377.22		721,377.22	
Tax Assessor								
101-4152-50000	Salaries - Tax Assessor	78,536.86		77,227.91		77,227.91		Assessor (Dept 5%, TA 3.25%)
		51,875.00	130,411.85	51,875.00	129,102.91	51,875.00	129,102.91	Deputy (Dept 0%)
101-4152-50020	Longevity - Tax Assessor		3,534.16		3,475.26		3,475.26	
101-4152-50100	MERS Defined Benefit - Tax Assessor		5,049.76		4,998.20		4,998.20	
101-4152-50110	TIAA-CREF Defined Contribution - Tax Assessor		1,339.46		1,325.78		1,325.78	
101-4152-50120	FICA - Tax Assessor		10,246.87		10,142.23		10,142.23	
101-4152-50200	Health Insurance - Tax Assessor	32,456.21		32,456.21		32,456.21		
		(5,192.99)	27,263.21	(5,192.99)	27,263.21	(5,192.99)	27,263.21	employee coshare (TA increased appointed staff by 1% to 17%)
101-4152-50210	Dental Insurance - Tax Assessor	1,079.20		1,079.20		1,079.20		
		(172.67)	906.53	(172.67)	906.53	(172.67)	906.53	employee coshare (TA increased appointed staff by 1% to 17%)
101-4152-50220	Life Insurance - Tax Assessor		871.10		871.10		871.10	
101-4152-50230	Medical Reimbursement & Buyback - Tax Assessor		750.00		750.00		750.00	
101-4152-50350	Software & Licenses - Tax Assessor	2,000.00		2,000.00		2,000.00		Web hosting / NE reval cama
		3,802.50		3,802.50		3,802.50		CAMA Cloud
		3,475.00		3,475.00		3,475.00		Vision/OPAL Tax Admin - new system 2.0
		5,900.00		5,900.00		5,900.00		Patriot Cama/GIS

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
		5,300.00	20,477.50	5,300.00	20,477.50	5,300.00	20,477.50	Mapping GIS
101-4152-50360	Dues & Subscriptions - Tax Assessor		1,000.00		1,000.00		1,000.00	Annual Membership Fee & monthly meetings (RIAAO & IAEO) x 2ppl
101-4152-50370	Education & Training - Tax Assessor		4,000.00		4,000.00		4,000.00	Classes and Training - Deputy will need to take
101-4152-50380	Public Utilities - Tax Assessor	2,580.00		2,580.00		2,580.00		Electric - RI Energy
		1,344.00		1,344.00		1,344.00		Electric - AEP
		300.00		300.00		300.00		Gas - NRG
		300.00		300.00		300.00		Gas - RI Energy
		470.00	4,994.00	470.00	4,994.00	470.00	4,994.00	Water & Sewer
101-4152-50385	Communication Utilities - Tax Assessor	384.00		384.00		384.00		FIOS Internet (\$32/mo)
		138.00	522.00	138.00	522.00	138.00	522.00	Telephone (Intermedia) (\$11.5/mo)
101-4152-50430	Maintenance Agreements - Tax Assessor		100.00		100.00		100.00	copier (50%) (\$25/qtr)
101-4152-50470	Supplies - Tax Assessor		2,000.00		1,300.00		1,300.00	Office supplies & Hard Binding Tax Books/Ink for map printer
101-4152-50500	Postage - Tax Assessor		6,000.00		6,000.00		6,000.00	Tax bills, tang, exemption, interstate, FFOS, & misc. forms
101-4152-50510	Professional Services - Tax Assessor	5,792.80		5,792.80		5,792.80		Printing & Mailing Tax Bills / file copy of bills (5% increase)
		500.00		500.00		500.00		Plat Map Copies
		-	6,292.80	-	6,292.80	-	6,292.80	Wimborne and Summertree - will use reserves for this one-time expense
101-4152-50580	Vehicle Repair & Maintenance - Tax Assessor		200.00		200.00		200.00	
101-4152-50585	Vehicle Fuel - Tax Assessor		250.00		250.00		250.00	
101-4152-51405	Revaluation - Tax Assessor		20,000.00		20,000.00		20,000.00	Reval every 3 yrs and full reval every 9 yrs - reserve \$20k yrly (est cost \$85K and 195K)
101-4152-59000	Capital - Tax Assessor		-		-		-	
Total Tax Assessor			246,209.25		243,971.51		243,971.51	
IT								
101-4155-50350	Software & Licenses - IT	1,680.00		1,680.00		1,680.00		V6 Hosting: Cove (cloud & on-site backup) \$20/mo/virtual server (7)
		7,800.00		7,800.00		7,800.00		V6 Hosting: Cloud backup storage for servers & 365 costs \$650/mo for 2 TB storage
		3,816.00		3,816.00		3,816.00		V6 Hosting: SentialOne (anti-virus & MDR) \$6/device/mo (53 devices)
		4,539.60		4,539.60		4,539.60		V6 Hosting: Office 365 G1 licenses (w/ online versions) \$9.7/license/mo x 39 licenses
		10,764.00		10,764.00		10,764.00		V6 Hosting: Office 365 G3 licenses (w/ Office Apps) \$23/license/mo x 39 licenses
		72.00		72.00		72.00		V6 Hosting: MFA - AzureP1 license \$6/mo
		612.00		612.00		612.00		V6 Hosting: DUO-MFA \$3/licenses/mo x 17 licenses
		864.00		864.00		864.00		V6 Hosting: Cisco Umbrella Subscription - DNS Filtering \$2.25/mo x 32
		15,552.00		15,552.00		15,552.00		V6 Hosting: SIEM Solution \$16.2/user/mo (80 users, includes all O365 users)
		1,872.00		1,872.00		1,872.00		V6 Hosting: Defender for O365 (\$2/user/mo x 78 users)
		1,872.00		1,872.00		1,872.00		V6 Hosting: O365 Backups (\$2/user/mo x 78 users)
		3,590.64		3,590.64		3,590.64		V6: Dell Server Annual Support (ANXHOST01 & THHOST01)
		1,760.22		1,760.22		1,760.22		V6: Meraki DPW & Sewer firewalls (2 @ \$420.24ea) + TH wireless (6 @ \$139.31ea) licenses
		-		-		-		V6: VMware Upgrade (licenses) - 3 yr agreement expiring 11.1.26 (FY27)
		59.00		59.00		59.00		Network Solutions: nsmithfieldri.org renewal ea. Nov. (\$43+16 (domain privacy))/yr)
		-		-		-		Network Solutions: nspolice.net & nspolice.org expire 3 years expiring 1/6/2027
		30.00		30.00		30.00		Network Solutions: nspolice.org forwarding 2 yrs exp. 1/14/25 (\$30/yr)
		2,159.78		2,159.78		2,159.78		KnowBe4 annual renewal
		-		-		2,734.80		Adobe Acrobat
		7,155.00	64,198.24	7,155.00	64,198.24	7,155.00	66,933.04	Website Annual Renewal (Civic Plus)
101-4155-50385	Communication Utilities - IT		1,200.00		1,200.00		1,200.00	Town Hall Analog Phone Lines (Cox) - fax, elevator, phone system b/u
101-4155-50510	Professional Services - IT	36,920.52		36,920.52		36,920.52		Vertikal6 Managed Services: MaxCare (\$121.27+\$12.5/user/mo x23 users)
		10,000.00		10,000.00		10,000.00		V6 Project: WISP & IRP (\$5,000 each)
		-		-		2,235.84		Coomunications Unlimited (town hall desk phones)
		2,800.00	49,720.52	2,800.00	49,720.52	2,800.00	51,956.36	V6 Project: annual testing of Disaster Recovery Plan
101-4155-50560	Equipment Repair & Maintenance - IT	5,275.00		5,275.00		5,275.00		Computer Replacement (5 year cycle) 5 desktops @ \$700 + 5% + 2 laptops @\$800
		2,500.00	7,775.00	2,500.00	7,775.00	2,500.00	7,775.00	Other (power strips, HDMI cables, monitors, printers, etc.) misc replacement items

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
Total IT			122,893.76		122,893.76		127,864.40	
Conservation Commission								
101-4163-50900	Board Expense - Conservation Commission		1,500.00		700.00		700.00	tuition, seminar/technical expert
Total Conservation Comm.			1,500.00		700.00		700.00	
Historic District Commission								
101-4164-50900	Board Expense - Historic District Commission		5,000.00		5,000.00		5,000.00	
Total Historic District Comm.			5,000.00		5,000.00		5,000.00	
Economic Development								
101-4166-50900	Board Expense - Economic Development		200.00		200.00		200.00	incidental items needed for promotion of econ. Development for the Town
Total Economic Development			200.00		200.00		200.00	
Art Committee								
101-4167-50900	Board Expense - Art Committee		1,000.00		1,000.00		1,000.00	level fund per Committee
Total Art Committee			1,000.00		1,000.00		1,000.00	
Juvenile Hearing Board								
101-4169-50000	Salaries - Juvenile Hearing Board		3,025.73		3,025.73		3,025.73	16hrs/mo x 12mo \$15.76/hr
101-4169-50120	FICA - Juvenile Hearing Board		231.47		231.47		231.47	
101-4169-50470	Supplies - Juvenile Hearing Board	200.00		200.00		200.00		General Office Supplies
		46.00		46.00		46.00		Postage 1st 60@.55 cents/Certified Letters x2
		175.00	421.00	175.00	421.00	175.00	421.00	Stationary/Envelopes/Plaque
Total Juvenile Hearing Board			3,678.20		3,678.20		3,678.20	
NS Library								
101-4196-50300	Town Appropriation - NS Library		413,533.00		413,533.00		413,533.00	
101-4196-50305	State Aid - NS Library		95,325.00		95,061.00		95,061.00	
Total NS Library			508,858.00		508,594.00		508,594.00	
Dispatch								
101-4210-50000	Salaries - Dispatch	50,890.82		51,140.28		51,140.28		1st. Shift (union)
		51,881.34		52,135.66		52,135.66		2nd shift (union)
		52,299.56		52,555.93		52,555.93		3rd shift (union)
		55,680.54	210,752.27	55,953.49	211,785.36	55,953.49	211,785.36	(3) part time (union)
101-4210-50010	Overtime - Dispatch		35,000.00		35,000.00		35,000.00	
101-4210-50020	Longevity - Dispatch		4,643.57		4,666.33		4,666.33	
101-4210-50100	MERS Defined Benefit - Dispatch		6,021.27		6,050.78		6,050.78	
101-4210-50110	TIAA-CREF Defined Contribution - Dispatch		1,597.15		1,604.98		1,604.98	
101-4210-50120	FICA - Dispatch		16,772.31		16,853.08		16,853.08	
101-4210-50200	Health Insurance - Dispatch	46,704.15		46,704.15		46,704.15		
		(6,538.58)	40,165.57	(6,538.58)	40,165.57	(6,538.58)	40,165.57	
101-4210-50210	Dental Insurance - Dispatch	1,619.45		1,619.45		1,619.45		
		(226.72)	1,392.73	(226.72)	1,392.73	(226.72)	1,392.73	
101-4210-50220	Life Insurance - Dispatch		871.10		871.10		871.10	
101-4210-50230	Medical Reimbursement & Buyback - Dispatch		3,500.00		3,500.00		3,500.00	
101-4210-50250	Clothing Allowance - Dispatch		1,350.00		1,350.00		1,350.00	
101-4210-50370	Education & Training - Dispatch		500.00		500.00		500.00	reduced based on historic
101-4210-50470	Supplies - Dispatch		500.00		500.00		500.00	

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
Total Dispatch			323,065.95		324,239.93		324,239.93	
NSPD								
101-4211-50000	Salaries - NSPD	103,285.38		102,787.62		102,787.62		Police Chief (Dept 3.75%, TA 3.25%)
		31,470.72		31,319.06		31,319.06		Admin ass't to Police Chief (Dept 3.75%, TA 3.25%)
		179,136.53		179,136.53		179,136.53		Captain (2) (union 3%)
		338,576.83		338,576.83		338,576.83		Lieutenant (4 - different shifts) (union 3%)
		241,870.26		241,870.26		241,870.26		Sergeant (3 - different shifts) (union 3%)
		153,129.80		153,129.80		153,129.80		Detective (2) (union 3%)
		674,361.73		674,361.73		674,361.73		Patrol Senior five or more yrs (9) (union 3%)
		365,638.70		365,638.70		365,638.70		Patrol over 1 yr less than 5 yrs (5) (union 3%)
		126,495.67		126,495.67		126,495.67		Patrolman (1 day/ 6 mos) (2) (union 3%)
		24,500.77		24,500.77		24,500.77		On-Call pay
		2,250.00	2,240,716.38	2,250.00	2,240,066.95	2,250.00	2,240,066.95	Stipends (Dare/Fleet)
101-4211-50010	Overtime - NSPD	73,602.00		73,602.00		73,602.00		OT from Holidays worked
		330,000.00	403,602.00	330,000.00	403,602.00	330,000.00	403,602.00	OT
101-4211-50020	Longevity - NSPD		152,793.32		152,728.61		152,728.61	
101-4211-50030	Holiday Pay - NSPD		110,891.17		110,891.17		110,891.17	
101-4211-50060	Comp. Time Payout - NSPD		16,500.00		16,500.00		16,500.00	
101-4211-50100	MERS Defined Benefit - NSPD		484,062.26		483,945.51		483,945.51	
101-4211-50110	TIAA-CRED Defined Contribution - NSPD		314.71		313.19		313.19	
101-4211-50120	FICA - NSPD		227,985.52		227,930.89		227,930.89	
101-4211-50150	Injured on Duty - NSPD		10,000.00		10,000.00		10,000.00	
101-4211-50200	Health Insurance - NSPD	497,130.70		497,130.70		497,130.70		
		(85,103.17)	412,027.53	(85,103.17)	412,027.53	(85,103.17)	412,027.53	employee coshare (TA increased appointed staff by 1% to 17%)
101-4211-50210	Dental Insurance - NSPD	16,729.54		16,729.54		16,729.54		
		(167.28)	16,562.26	(167.28)	16,562.26	(167.28)	16,562.26	employee coshare (TA increased appointed staff by 1% to 17%)
101-4211-50220	Life Insurance - NSPD		12,195.46		12,195.46		12,195.46	
101-4211-50230	Medical Reimbursement & Buyback - NSPD		16,250.00		16,250.00		16,250.00	
101-4211-50250	Clothing Allowance - NSPD		53,200.00		53,200.00		53,200.00	
101-4211-50330	Advertising - NSPD		600.00		600.00		600.00	
101-4211-50350	Software & Licenses - NSPD	3,068.00		3,068.00		3,068.00		IMC Mobile Client License
		19,500.00		19,500.00		19,500.00		IMC Annual Fee
		884.00		884.00		884.00		IMC Cell Phone Pinning Module
		676.00		676.00		676.00		Hunter SmartShot booking camera (IMC interface)
		8,584.24		8,584.24		8,584.24		Verizon MDT (mobile data terminal) access fee for software license
		2,912.00		2,912.00		2,912.00		CJIS Cloud Base Storage (2 terabytes)
		2,724.70		2,724.70		2,724.70		VM Ware - operating system software
		832.00		832.00		832.00		Anti-virus Software - daily backup software
		1,731.60		1,731.60		1,731.60		SonicWall internet content filtering system & network security
		1,976.60		1,976.60		1,976.60		Anti-virus Softwre (Blackberry Optics Cylance)
		2,163.20		2,163.20		2,163.20		Pervasive SWL Database mobile computer software
		5,200.00	50,252.34	1,500.00	46,552.34	1,500.00	46,552.34	software upgrades & replacements
101-4211-50360	Dues & Subscriptions - NSPD		1,000.00		1,000.00		1,000.00	Annual Dues Chief of Police Associations (Federal, State, NE)
101-4211-50370	Education & Training - NSPD	100,313.00		70,000.00		50,000.00		CBA Reimbursement Continuing Education for Officers
		-		-		-		Active Shooter Training (only OT payroll)
		3,700.00		3,700.00		3,700.00		Sig-Sauer Pistol Mounted Optic Instructor Training
		-		-		-		Annual Use of Force Training Lock up
		-		-		-		DUI Recertification (only OT payroll)
		-		-		-		High Risk Incident response team

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
		-		-		-		Domestic Violence (only OT payroll)
		3,000.00		3,000.00		3,000.00		Bias Based/Implicit Bias Training
		2,000.00		2,000.00		2,000.00		Mental Health Training
		-		-		-		Annual Use of Force Training taser
		-		-		-		CPR/Medical Care
		-		-		-		Active Shooter Mock Drill (only OT payroll)
		100.00		100.00		100.00		NASRO Fee (School Resource Officer)
		400.00		400.00		400.00		Cellebrite Recertification
		-		-		-		Lock Up Instructors (Use of Force Instr.)
		1,000.00		1,000.00		1,000.00		Internal Affairs Investigation
		2,500.00		2,500.00		2,500.00		Detective Investigation Training
		6,000.00		6,000.00		6,000.00		De-Escalation Training
		3,300.00		3,300.00		3,300.00		RI Crime Scene Investigation School (URI)
		-		-		-		Accident Recon.
		2,000.00		2,000.00		2,000.00		Drone Training/Certification
		6,000.00	130,313.00	4,000.00	98,000.00	4,000.00	78,000.00	Other Training Sessions
101-4211-50380	Public Utilities - NSPD	3,020.00		3,020.00		3,020.00		Water (Woonsocket)
		1,288.00		1,288.00		1,288.00		Sewer Use (SS-1456-00)
		6,180.00		6,180.00		6,180.00		Gas - RI Energy
		2,100.00		2,100.00		2,100.00		Gas - Direct Energy
		10,260.00	22,848.00	10,260.00	22,848.00	10,260.00	22,848.00	Electric (AEP)
101-4211-50385	Communication Utilities - NSPD	10,000.00		10,000.00		10,000.00		Verizon Air Cards - Cruiser Computers (\$550/mo)
		10,020.00		10,020.00		10,020.00		Cell phones \$835/mo (AT&T)
		168.00		168.00		168.00		Cable (Cox)
		3,600.00	23,788.00	3,600.00	23,788.00	3,600.00	23,788.00	Telephone & Internet (Cox)
101-4211-50430	Maintenance Agreements - NSPD	2,200.00		2,200.00		2,200.00		Copy Machine
		4,880.00		4,880.00		4,880.00		Celebrite
		2,900.00		2,900.00		2,900.00		US TeleCenters (internal phone system)
		1,800.00		1,800.00		1,800.00		BEI Holdings (NICE Digital Recorder)
		2,500.00		2,500.00		2,500.00		CAM HVAC Annual Maintenance/Cleaning
		500.00		500.00		500.00		Comfort Heating Systems (annual boiler cleaning)
		1,100.00		1,100.00		1,100.00		Citrix (data sharing file system) (cloud use)
		1,200.00		1,200.00		1,200.00		Velocity Solutions (iCloud service agreement)
		2,500.00	19,580.00	2,500.00	19,580.00	2,500.00	19,580.00	Misc. Fees for Contractual Services
101-4211-50470	Supplies - NSPD	850.00		850.00		850.00		Prisoner Meals (McDonalds)
		1,900.00		1,900.00		1,900.00		Bottled Water (Crystal Rock)
		800.00		800.00		800.00		Prisoner Property Bags
		1,000.00		1,000.00		1,000.00		Nitril Gloves
		600.00		600.00		600.00		Portable drug testing kit for supervisors
		1,500.00		1,500.00		1,500.00		Misc. Supplies (test kits, police tape, evidence storage containers, etc.)
		500.00		500.00		500.00		Accident Recon.
		2,500.00		2,500.00		2,500.00		Cleaning Supplies (disinfectant, cruiser cleaning & general)
		8,000.00		6,500.00		6,500.00		Office Supplies
		2,000.00	19,650.00	2,000.00	18,150.00	2,000.00	18,150.00	General repair & replacement (light bulbs, ceiling tiles, etc.)
101-4211-50500	Postage - NSPD	1,000.00		1,000.00		1,000.00		Postage
		1,000.00	2,000.00	1,000.00	2,000.00	1,000.00	2,000.00	Lease & Ink
101-4211-50510	Professional Services - NSPD	28,440.00		28,440.00		28,440.00		Janitorial Services (\$2,370/month)
		5,000.00		5,000.00		5,000.00		Cell Cleaning (24 Trauma)
		500.00		500.00		500.00		Shredding Services
		3,000.00		3,000.00		3,000.00		AG expense for fingerprint checks

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4211-50550	Building Repair & Maintenance - NSPD	39,400.00	76,340.00	39,400.00	76,340.00	39,400.00	76,340.00	APEX Inc. - IT service provider agreement
		300.00		300.00		300.00		Winterizing Sprinklers
		1,000.00		1,000.00		1,000.00		Atlantic Lock
		8,000.00		6,500.00		6,500.00		Generator Repair & Maintenance
		3,000.00		3,000.00		3,000.00		Plumbing Repairs
		3,000.00		3,000.00		3,000.00		Electrical Repairs
		3,000.00		3,000.00		3,000.00		Rear Gate Repair & Service
		1,500.00		1,500.00		1,500.00		Fire Extinguisher Inspections/Repair
101-4211-50560	Equipment Repair & Maintenance - NSPD	2,000.00		2,000.00		2,000.00		Carpet Cleaning & Tile Cleaning
		3,500.00	25,300.00	3,000.00	23,300.00	3,000.00	23,300.00	Misc. Repairs/Purchases
		300.00		300.00		300.00		Phone Replacement
		3,000.00		3,000.00		3,000.00		Security Camera Repair
		500.00		500.00		500.00		15 Portable Batteries
		2,500.00		2,500.00		2,500.00		Maintenance service of ztron HQ main radio
		5,000.00	11,300.00	5,000.00	11,300.00	5,000.00	11,300.00	server, workstation, mobile radios, replacement or repair
								historical and recent new vehicles
101-4211-50580	Vehicle Repair & Maintenance - NSPD		35,000.00		25,000.00		25,000.00	
101-4211-50585	Vehicle Fuel - NSPD		80,000.00		80,000.00		80,000.00	
101-4211-51500	Accreditation - NSPD	2,500.00		2,500.00		2,500.00		RIPAC Annual Membership Fee
		6,000.00		6,000.00		6,000.00		Power DMS Software Management System
		1,000.00		1,000.00		1,000.00		Training
		100.00		100.00		100.00		RIPAC Annual Association Fee
		500.00	10,100.00	500.00	10,100.00	500.00	10,100.00	Supplies
101-4211-51505	Weapons & Ammunition - NSPD	6,000.00		6,000.00		6,000.00		Contractual Ammo
		1,000.00		1,000.00		1,000.00		Duty Ammo
		8,000.00		8,000.00		8,000.00		Training Ammo
		257.00		257.00		257.00		Simulation Ammo
		300.00		300.00		300.00		Targets and Range supply
		350.00		350.00		350.00		Weapon cleaning chemicals and materials
		450.00		450.00		450.00		Hearing and Eye Protection
		3,500.00	19,857.00	3,500.00	19,857.00	3,500.00	19,857.00	Blue Line Trailer training
101-4211-51515	Personnel Equipment - NSPD	10,000.00		10,000.00		10,000.00		New Recruit (Academy Ammo)
		8,650.00	18,650.00	8,650.00	18,650.00	8,650.00	18,650.00	Bulletproof Vests (9)
101-4211-51625	Testing for Employment - NSPD	1,683.44		1,683.44		1,683.44		Promotional Exams
		595.44		595.44		595.44		Promotional Study Materials
		93.00		93.00		93.00		Promotional Hosting Exp.
		900.00		900.00		900.00		Police Officer Examination Test
		900.00		900.00		900.00		Psychological Testing
		900.00	5,071.88	900.00	5,071.88	900.00	5,071.88	Miscellaneous Expense (advertising, etc.)
101-4211-52605	Community Events - NSPD	8,900.00		7,900.00		7,900.00		Explorer Program
		2,000.00		2,000.00		2,000.00		Citizen Academy
		1,200.00		1,200.00		1,200.00		Touch A Truck Day
		1,550.00		1,550.00		1,550.00		DARE Program
		2,300.00		2,000.00		2,000.00		Halloween Event
		2,000.00		2,000.00		2,000.00		PumpkinFest
		400.00		400.00		400.00		Coffee with a Cop
		2,000.00	20,350.00	1,500.00	18,550.00	1,500.00	18,550.00	Holiday Events Nov/Dec
101-4211-59000	Capital - NSPD	20,160.00		20,160.00		20,160.00		Police Tasers - 5 yr crt
		20,540.00		20,540.00		20,540.00		Server Upgrade Project
		23,000.00		23,000.00		23,000.00		DVR Recording System
		14,721.64		22,082.46		14,721.64		2 Portable Radios (TA 3 Radios, BC 2)

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
		7,400.00		7,400.00		7,400.00		LEFTA Software tracking system
		34,087.89	119,909.53	34,087.89	127,270.35	34,087.89	119,909.53	Axon Body Cameras (reimbursed in revenue)
Total NSPD			4,849,010.35		4,804,171.13		4,776,810.31	
Animal Control								
101-4212-50000	Salaries - Animal Control	62,072.71		62,376.99		62,376.99		Animal Control Officer-Supevisor (union)
		22,228.41	84,301.13	22,337.38	84,714.37	22,337.38	84,714.37	Kennel Assistant-part time (union)
101-4212-50010	Overtime - Animal Control		3,500.00		3,500.00		3,500.00	
101-4212-50020	Longevity - Animal Control		2,793.27		2,806.96		2,806.96	
101-4212-50100	MERS Defined Benefit - Animal Control		2,445.45		2,457.44		2,457.44	
101-4212-50110	TIAA-CREF Defined Contribution - Animal Control		648.66		651.84		651.84	
101-4212-50120	FICA - Animal Control		6,980.20		7,012.86		7,012.86	
101-4212-50200	Health Insurance - Animal Control	9,104.13		9,104.13		9,104.13		
		(1,274.58)	7,829.55	(1,274.58)	7,829.55	(1,274.58)	7,829.55	
101-4212-50210	Dental Insurance - Animal Control	269.48		269.48		269.48		
		(37.73)	231.75	(37.73)	231.75	(37.73)	231.75	
101-4212-50220	Life Insurance - Animal Control		435.55		435.55		435.55	
101-4212-50230	Medical Reimbursement & Buyback - Animal Control		250.00		250.00		250.00	
101-4212-50250	Clothing Allowance - Animal Control		650.00		650.00		650.00	1 employees @ \$650
101-4212-50370	Education & Training - Animal Control		500.00		500.00		500.00	
101-4212-50380	Public Utilities - Animal Control		3,000.00		3,000.00		3,000.00	Heat - Propane
101-4212-50385	Communication Utilities - Animal Control		540.00		540.00		540.00	Cell Phones (1) ~45/mo (AT&T)
101-4212-50470	Supplies - Animal Control	1,000.00		1,000.00		1,000.00		Printer supplies
		100.00		100.00		100.00		Copy Paper
		100.00		100.00		100.00		Violation Books
		150.00		150.00		150.00		Misc. Supplies
		4,000.00	5,350.00	4,000.00	5,350.00	4,000.00	5,350.00	Food
101-4212-50500	Postage - Animal Control		-		-		-	
101-4212-50550	Building Repair & Maintenance - Animal Control	1,500.00		1,500.00		1,500.00		Cleaning Supplies
		500.00		500.00		500.00		Exterminator
		500.00		500.00		500.00		Fire Alarm Testing
		125.00		125.00		125.00		Furnace Filters
		1,000.00	3,625.00	1,000.00	3,625.00	1,000.00	3,625.00	Misc. Supplies
101-4212-50560	Equipment Repair & Maintenance - Animal Control	500.00		500.00		500.00		Washing Machine, etx.
		500.00	1,000.00	500.00	1,000.00	500.00	1,000.00	Supplies
101-4212-50580	Vehicle Repair & Maintenance - Animal Control		1,500.00		1,500.00		1,500.00	
101-4212-50585	Vehicle Fuel - Animal Control		1,700.00		1,700.00		1,700.00	
101-4212-59000	Capital - Animal Control		-		-		-	
Total Animal Control			127,280.56		127,755.32		127,755.32	
EMA								
101-4213-50005	Stipends - EMA	10,000.00		10,000.00		10,000.00		Director 50% reimb (current grant for \$14,800 total)
		4,800.00	14,800.00	4,800.00	14,800.00	4,800.00	14,800.00	Deputy 50% reimb
101-4213-50210	Dental Insurance - EMA		-		-		-	Director & Deputy dental coverage (paid by Director & Deputy)
101-4213-50250	Clothing Allowance - EMA		2,000.00		1,200.00		1,200.00	
101-4213-50360	Dues & Subscriptions - EMA		500.00		500.00		500.00	
101-4213-50370	Education & Training - EMA		5,000.00		3,000.00		3,000.00	50% reimbursed (up to \$2.5K)
101-4213-50380	Public Utilities - EMA	2,772.00		2,600.00		2,600.00		Rhode Island Energy - Electric
		1,332.00		1,332.00		1,332.00		AEP - Electric
		180.00		180.00		180.00		Rhode Island Energy - Gas

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
		180.00		180.00		180.00		Direct Energy - Gas
		475.00	4,939.00	475.00	4,767.00	475.00	4,767.00	Water & Sewer
101-4213-50385	Communication Utilities - EMA	384.00		384.00		384.00		Fios Internet (Verizon)
		624.00	1,008.00	624.00	1,008.00	624.00	1,008.00	Desk Phones (Intermedia)
101-4213-50560	Equipment Repair & Maintenance - EMA		1,500.00		1,500.00		1,500.00	
101-4213-50580	Vehicle Repair & Maintenance - EMA		500.00		500.00		500.00	trailer inspection/registration/repair
101-4213-50585	Vehicle Fuel - EMA		250.00		250.00		250.00	
101-4213-52915	Insurance Premiums - EMA		550.00		550.00		550.00	
101-4213-59000	Capital - EMA		13,000.00		4,500.00		1,750.00	800mhz radio (15 portables)(TA 5 radios, BC 2)
Total EMA			44,047.00		32,575.00		29,825.00	
NSFD								
101-4221-50300	Town Appropriation - NSFD	3,495,888.06		3,495,888.06		3,495,888.06		FY24/25 Base Funding Amount (per contract)
		216,000.00		216,000.00		216,000.00		FY24/25 Supplemental Funding Amount (per contract) Phase 1
		216,000.00		216,000.00		216,000.00		Full funding for 2 firefighters funded for half of 23/24. Phase 2
		216,000.00	4,143,888.06	108,000.00	4,035,888.06	108,000.00	4,035,888.06	2 additional firefighters in FY24/25. Phase 3 (TA hire in Jan)
101-4221-50380	Public Utilities - NSFD		252.00		252.00		252.00	RI Energy (53043-78000)
101-4221-50560	Equipment Repair & Maintenance - NSFD		18,500.00		18,500.00		18,500.00	increase by \$1,500 + additional \$5,000 to replace batteries for Jaws of Life
101-4221-50580	Vehicle Repair & Maintenance - NSFD		24,750.00		24,750.00		24,750.00	increase of \$1,500
101-4221-50585	Vehicle Fuel - NSFD		35,000.00		35,000.00		35,000.00	level fund
101-4221-51810	Hydrant Rental - NSFD	35,000.00		35,000.00		35,000.00		Tsfr to NS Water from GF (no meter)
		16,811.00		16,811.00		16,811.00		Woonsocket City Treasurer
		2,040.00	53,851.00	2,040.00	53,851.00	2,040.00	53,851.00	Blacksone (4 hydrants) ~\$510/qtr
101-4221-59000	Capital - NSFD	48,660.00		48,660.00		48,660.00		Replacement of (10) sets of firefighting personal protective clothing
		10,500.00		10,500.00		10,500.00		Replacement of (1) 24-year-old inflatable rescue boat
		10,350.00		10,350.00		10,350.00		7 SCBA cylinders
		5,000.00	74,510.00	5,000.00	74,510.00	5,000.00	74,510.00	Fire Hose
Total NSFD			4,350,751.06		4,242,751.06		4,242,751.06	
Building & Zoning								
101-4241-50000	Salaries - Building & Zoning	78,268.21		79,594.79		78,268.21		Inspector (Dept. 3.25%)(TA 5%, BC 3.25%)
		42,336.52		42,336.52		42,336.52		Clerk (union: Dept. 3.25%)
		23,161.89		23,161.89		23,161.89		PT Zoning (38 hr bi weekly)
		600.00	144,366.63	600.00	145,693.21	600.00	144,366.63	PT Electrical (only when needed)
101-4241-50002	Board/Commission Secretary Pay - Building & Zoning		3,818.00		3,818.00		3,818.00	18 hrs month
101-4241-50005	Stipends - Building & Zoning	8,485.77		8,485.77		8,485.77		Electrical (monthly Stipend)
		4,244.00		4,244.00		4,244.00		Mechanical (monthly stipend)
		4,244.00		4,244.00		4,244.00		Plumbing (monthly stipend)
		2,100.00	19,073.77	-	16,973.77	-	16,973.77	***NEW*** Chairman @ \$500, 4 Members @ \$300, 2 Alternates @ \$200 (TA none)
101-4241-50020	Longevity - Building & Zoning		1,905.14		1,905.14		1,905.14	
101-4241-50100	MERS Defined Benefit - Building & Zoning		4,618.62		4,668.63		4,618.62	
101-4241-50110	TIAA-CREF Defined Contribution - Building & Zoning		1,225.10		1,238.36		1,225.10	
101-4241-50120	FICA - Building & Zoning		12,941.01		13,042.49		12,941.01	
101-4241-50200	Health Insurance - Building & Zoning	32,456.21		32,456.21		32,456.21		
		(5,010.91)	27,445.30	(5,010.91)	27,445.30	(5,010.91)	27,445.30	employee coshare (TA increased appointed staff by 1% to 17%)
101-4241-50210	Dental Insurance - Building & Zoning	1,079.20		1,079.20		1,079.20		
		(167.28)	911.92	(167.28)	911.92	(167.28)	911.92	employee coshare (TA increased appointed staff by 1% to 17%)
101-4241-50220	Life Insurance - Building & Zoning		871.10		871.10		871.10	
101-4241-50230	Medical Reimb. & Buyback - Building & Zoning		750.00		750.00		750.00	
101-4241-50330	Advertising - Building & Zoning		4,000.00		4,000.00		4,000.00	

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4241-50350	Software & Licenses - Building & Zoning	6,246.00		6,246.00		6,246.50		permitting software (OpenGov) estimate 10% increase from vendor
		3,300.00		3,300.00		3,300.00		OpenGov - auto update system annual fee
		1,100.00		1,100.00		1,100.00		PDF codes from ICC
		550.00	11,196.00	550.00	11,196.00	-	10,646.50	Adobe Pro Software
101-4241-50360	Dues & Subscriptions - Building & Zoning		-		-		-	
101-4241-50370	Education & Training - Building & Zoning	1,000.00		1,000.00		1,000.00		Amhurst Conference training
		550.00	1,550.00	550.00	1,550.00	550.00	1,550.00	Online Training ICC
101-4241-50380	Public Utilities - Building & Zoning	2,040.00		2,040.00		2,040.00		Electric (RI Energy)
		1,440.00		1,440.00		1,440.00		Electric (AEP)
		384.00		384.00		384.00		Gas (RI Energy)
		360.00		360.00		360.00		Gas (Direct Energy)
		444.00	4,668.00	444.00	4,668.00	444.00	4,668.00	Water & Sewer
101-4241-50385	Communication Utilities - Building & Zoning	380.00		380.00		380.00		FIOS Internet
		240.00		240.00		240.00		Telephone (Intermedia)
		2,100.00	2,720.00	2,100.00	2,720.00	2,100.00	2,720.00	Cell phone & Tablets (AT&T)
101-4241-50430	Maintenance Agreements - Building & Zoning		560.00		560.00		560.00	copier (67%)
101-4241-50470	Supplies - Building & Zoning		1,550.00		1,550.00		1,550.00	
101-4241-50500	Postage - Building & Zoning		1,100.00		1,100.00		1,100.00	
101-4241-50510	Professional Services - Building & Zoning	2,000.00		2,000.00		2,000.00		court reporting & constable service
		3,150.00	5,150.00	2,100.00	4,100.00	2,100.00	4,100.00	Steve Archambault - Decisions 9 @ 350 each (TA 6 decisions)
101-4241-50580	Vehicle Repair & Maint. - Building & Zoning		500.00		500.00		500.00	
101-4241-50585	Vehicle Fuel - Building & Zoning		1,000.00		1,000.00		1,000.00	
101-4241-59000	Capital - Building & Zoning		9,926.00		9,926.00		9,926.00	Map Plotter - Cannon
Total Building & Zoning			261,846.59		260,187.93		258,147.09	
DPW								
101-4310-50000	Salaries - DPW	85,217.58		85,424.41		85,424.41		DPW Director (Dept 3% increase)(TA 3.25%)
		46,802.50	132,020.07	46,802.50	132,226.91	46,802.50	132,226.91	Maintenance/Janitorial (union) - shifted from HWY laborer
101-4310-50020	Longevity - DPW		7,030.45		7,047.51		7,047.51	
101-4310-50100	MERS Defined Benefit - DPW		5,242.20		5,250.65		5,250.65	
101-4310-50110	TIAA-CREF Defined Contribution - DPW		1,851.75		1,855.10		1,855.10	
101-4310-50120	FICA - DPW		10,687.09		10,704.22		10,704.22	
101-4310-50200	Health Insurance - DPW	32,456.21		32,456.21		32,456.21		
		(4,725.95)	27,730.25	(4,725.95)	27,730.25	(4,725.95)	27,730.25	employee coshare (TA increased appointed staff by 1% to 17%)
101-4310-50210	Dental Insurance - DPW	1,619.45		1,619.45		1,619.45		
		(242.92)	1,376.53	(242.92)	1,376.53	(242.92)	1,376.53	employee coshare (TA increased appointed staff by 1% to 17%)
101-4310-50220	Life Insurance - DPW		871.10		871.10		871.10	
101-4310-50230	Medical Reimbursement & Buyback - DPW		750.00		750.00		750.00	
101-4310-50250**	Clothing Allowance - DPW ***NEW***		650.00		650.00		650.00	***NEW*** needed for new union position, Maint/Janitorial (shifted from highway)
101-4310-50350	Software & Licenses - DPW	1,200.00		1,200.00		1,200.00		Syntech (Fuelmaster) Annual Maintenance
		1,950.00		1,950.00		1,950.00		Municipal Media (Recycle Coach)
		2,800.00		2,800.00		2,800.00		International - Diagnostics - Trucks
		1,200.00		1,200.00		1,200.00		RAPS-Diagnostics - Cars
		2,700.00		2,700.00		2,700.00		Mitchell1 - Diagnostics - All Trucks
		145.00	9,995.00	145.00	9,995.00	145.00	9,995.00	Hoisting & Arborist Licenses
101-4310-50360	Dues & Subscriptions - DPW		400.00		400.00		400.00	Highway/Parks - Annual Dues
101-4310-50380	Public Utilities - DPW	2,000.00		2,000.00		2,000.00		Heat - Propane
		6,420.00		6,420.00		6,420.00		Electric (AEP)
		300.00		300.00		300.00		Electric (RI Energy)
		5,550.00	14,270.00	5,550.00	14,270.00	5,550.00	14,270.00	Sewer

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4310-50385	Communication Utilities - DPW	360.00		360.00		360.00		Telephones (Intermedia)
		1,596.00		1,596.00		1,596.00		Internet (Cox)
		624.00	2,580.00	624.00	2,580.00	624.00	2,580.00	Cells (1) (AT&T)
101-4310-50430	Maintenance Agreements - DPW	500.00		500.00		500.00		Griggs & Brown
		293.00		293.00		293.00		Power Equipment - Generator
		180.00		180.00		180.00		New Bedford Welding
		385.00		385.00		385.00		National Construction (Fencing at PD)
		300.00	1,658.00	300.00	1,658.00	300.00	1,658.00	RICOH (Copier)
101-4310-50470	Supplies - DPW	325.00		325.00		325.00		First Aid Supplies
		725.00		725.00		725.00		Bottled Water (Crystal Rock)
		1,313.00	2,363.00	1,313.00	2,363.00	1,313.00	2,363.00	Office Supplies
101-4310-50500	Postage - DPW		-		-		-	
101-4310-59000	Capital - DPW		-		-		-	
Total DPW			219,475.45		219,728.28		219,728.28	
Highway								
101-4311-50000	Salaries - Highway	45,088.01		45,309.03		45,309.03		DPW Clerk (union)
		69,028.38		69,366.75		69,366.75		Senior Foreman (union)
		124,145.42		124,753.98		124,753.98		Foreman (2) (union)
		57,582.35		57,864.61		57,864.61		Mechanic (union)
		54,698.83		54,966.96		54,966.96		Mechanic/Driver (union)
		308,778.72		310,292.35		310,292.35		Driver (6) (union)
		61,456.39	720,778.10	61,757.64	724,311.32	61,757.64	724,311.32	Heavy Equipment Operator (union)
101-4311-50005	Stipends - Highway		1,800.00		1,800.00		1,800.00	Tree Warden
101-4311-50010	Overtime - Highway	60,000.00		60,000.00		60,000.00		
		14,474.00	74,474.00	14,544.95	74,544.95	14,544.95	74,544.95	Gatekeeper (union)
101-4311-50015	Overtime Snow Removal - Highway		12,000.00		8,000.00		8,000.00	Non-highway staff
101-4311-50020	Longevity - Highway		28,512.51		28,652.27		28,652.27	
101-4311-50100	MERS Defined Benefit - Highway		28,248.26		28,386.73		28,386.73	
101-4311-50110	TIAA-CREF Defined Contribution - Highway		8,356.16		8,397.13		8,397.13	
101-4311-50120	FICA - Highway		63,616.68		63,897.67		63,897.67	
101-4311-50200	Health Insurance - Highway	223,233.12		223,233.12		223,233.12		
		(31,252.64)	191,980.48	(31,252.64)	191,980.48	(31,252.64)	191,980.48	
101-4311-50210	Dental Insurance - Highway	7,555.70		7,555.70		7,555.70		
		(1,057.80)	6,497.90	(1,057.80)	6,497.90	(1,057.80)	6,497.90	
101-4311-50220	Life Insurance - Highway		5,226.62		5,226.62		5,226.62	
101-4311-50230	Medical Reimbursement & Buyback - Highway		7,500.00		7,500.00		7,500.00	
101-4311-50250	Clothing Allowance - Highway		7,800.00		7,800.00		7,800.00	
101-4311-50385	Communication Utilities - Highway		2,100.00		2,100.00		2,100.00	AT&T cell (3)
101-4311-50510	Professional Services - Highway	35,000.00		35,000.00		35,000.00		Engineering
		9,000.00		9,000.00		9,000.00		Contractual
		225.00	44,225.00	225.00	44,225.00	225.00	44,225.00	Clearinghouse Queries
101-4311-50550	Building Repair & Maintenance - Highway		16,000.00		16,000.00		16,000.00	
101-4311-50560	Equipment Repair & Maintenance - Highway		20,000.00		20,000.00		20,000.00	
101-4311-50580	Vehicle Repair & Maintenance - Highway		72,000.00		72,000.00		72,000.00	
101-4311-50585	Vehicle Fuel - Highway		50,000.00		50,000.00		50,000.00	
101-4311-51805	Street Lighting - Highway		130,000.00		130,000.00		130,000.00	
101-4311-51820	Rubbish Collection - Highway	966,369.69		966,369.69		966,369.69		Bid - New Contract/Automation
		15,000.00	981,369.69	15,000.00	981,369.69	15,000.00	981,369.69	High Rocks
101-4311-51825	Rubbish Disposal - Highway		234,990.00		234,990.00		234,990.00	RIRRC - \$4.50 increase - (\$58.50/ton to \$63.00)

Town of North Smithfield
General Fund - Expenditure Details
Fiscal Year 2025

Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4311-51910	Road Repair - Highway		1,077,880.00		1,077,880.00		1,077,880.00	reflective of grant
101-4311-51920	Street Signs - Highway		4,500.00		4,500.00		4,500.00	
101-4311-51930	Drainage Improvements - Highway		12,000.00		12,000.00		12,000.00	
101-4311-51940	Tree Maintenance - Highway		40,000.00		40,000.00		40,000.00	
101-4311-51970	Snow & Ice Removal - Highway		130,000.00		130,000.00		130,000.00	
101-4311-51980	Storm Damage - Highway		2,000.00		2,000.00		2,000.00	
101-4311-59000	Capital - Highway	123,102.00		116,602.00		116,602.00		Heavy Equipment
		7,000.00		3,500.00		7,000.00		2 (500) gallon fuel tanks (TA 1 Tank, BC 2 Tanks)
		30,688.09	160,790.09	30,688.09	150,790.09	30,688.09	154,290.09	Tire Changer/Balancer
Total Highway			4,134,645.49		4,124,849.85		4,128,349.85	
Parks & Rec.								
101-4312-50000	Salaries - Parks & Rec.	54,698.83		54,966.96		54,966.96		Maintenance Supervisor (union)
		93,593.32		94,052.11		94,052.11		Laborer (2) (union)
		25,339.92	173,632.07	25,525.34	174,544.41	25,525.34	174,544.41	Program Coordinator (PT) (38 hr biweekly) (TA 3.25%)
101-4312-50010	Overtime - Parks & Rec.		3,500.00		3,500.00		3,500.00	
101-4312-50020	Longevity - Parks & Rec.		4,102.41		4,122.52		4,122.52	
101-4312-50100	MERS Defined Benefit - Parks & Rec.		5,745.27		5,773.44		5,773.44	
101-4312-50110	TIAA-CREF Defined Contribution - Parks & Rec.		1,670.95		1,679.14		1,679.14	
101-4312-50120	FICA - Parks & Rec.		13,745.86		13,817.20		13,817.20	
101-4312-50200	Health Insurance - Parks & Rec.	27,312.39		27,312.39		27,312.39		
		(3,823.74)	23,488.66	(3,823.74)	23,488.66	(3,823.74)	23,488.66	
101-4312-50210	Dental Insurance - Parks & Rec.	808.43		808.43		808.43		
		(113.18)	695.25	(113.18)	695.25	(113.18)	695.25	
101-4312-50220	Life Insurance - Parks & Rec.		1,306.66		1,306.66		1,306.66	
101-4312-50230	Medical Reimbursement & Buyback - Parks & Rec.		750.00		750.00		750.00	
101-4312-50250	Clothing Allowance - Parks & Rec.		1,950.00		1,950.00		1,950.00	
101-4312-50380	Public Utilities - Parks & Rec.	4,500.00		4,500.00		4,500.00		Heat (RI Energy & Direct - Gas) (8 Main St, FL PPARK)
		240.00		240.00		240.00		RI Energy - Electric (40586-54009 - Woodworth Park)
		240.00		240.00		240.00		RI Energy - Electric (10888-90001 - Gazebo)
		1,200.00		1,200.00		1,200.00		RI Energy - Electric (Grange Rd Pole 66005)
		660.00		660.00		660.00		AEP
		1,288.00		1,288.00		1,288.00		Sewer-Scouter's (SS-1454-00)
		644.00		644.00		644.00		Sewer-Pacheco Park (SS-1453-00)
		500.00		500.00		500.00		Water-Scouter's (SS-1454-11)
		1,400.00		1,400.00		1,400.00		Water-Pacheco Park (SS-1453-00)
		1,600.00		1,600.00		1,600.00		Water- Pacheco Park (SS-1509-00)
		180.00		180.00		180.00		Water- Woodworth Park (SS-0112-99)
		2,620.00	15,072.00	2,620.00	15,072.00	2,620.00	15,072.00	Sewer/Water-Kelly (Town of Blackstone)
101-4312-50385	Communication Utilities - Parks & Rec.		1,224.00		1,224.00		1,224.00	Cell Phone (2) ~102/mo (AT&T)
101-4312-50470	Supplies - Parks & Rec.		1,500.00		1,500.00		1,500.00	
101-4312-50550	Building Repair & Maintenance - Parks & Rec.	1,500.00		1,500.00		1,500.00		Scouter's Hall
		2,000.00		2,000.00		2,000.00		Pacheco Concession
		900.00		900.00		900.00		NSES Concession
		2,000.00		2,000.00		2,000.00		Kelly Concession
		500.00	6,900.00	500.00	6,900.00	500.00	6,900.00	Gazebo
101-4312-50580	Vehicle Repair & Maintenance - Parks & Rec.		3,600.00		3,600.00		3,600.00	
101-4312-50585	Vehicle Fuel - Parks & Rec.		6,500.00		6,500.00		6,500.00	(BC Based on historical)
101-4312-51990	Facility Maintenance - Parks & Rec.	9,300.00		9,300.00		9,300.00		Pacheco Park
		3,500.00		3,500.00		3,500.00		Scouter's Hall

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
		5,500.00		5,500.00		5,500.00		N.S.E.S Soccer
		5,500.00		5,500.00		5,500.00		Paul Kelly Complex
		1,000.00		1,000.00		1,000.00		Town Hall
		400.00		400.00		400.00		Memorial Building
		400.00		400.00		400.00		Carroll Park (Woodworth)
		500.00		500.00		500.00		Carpenter's Corner
		200.00		200.00		200.00		Monica's Garden
		-		-		-		Halliwell Grounds
		300.00		300.00		300.00		Little Red School
		200.00		200.00		200.00		Grange grounds
		100.00		100.00		100.00		Milton St.
		100.00		100.00		100.00		St. Paul St.
		100.00		100.00		100.00		Nipsachuck
		100.00		100.00		100.00		Slatersville Church
		200.00		200.00		200.00		Municipal Playground (Tike Park)
		200.00	27,600.00	200.00	27,600.00	200.00	27,600.00	Police Department Grounds
101-4312-52605	Community Events - Parks & Rec.	14,000.00		14,000.00		15,000.00		Fireworks
		800.00		800.00		800.00		Tree Lighting
		1,000.00		1,000.00		1,000.00		Self Defense
		600.00		600.00		600.00		Spooky Night
		1,500.00		1,500.00		1,500.00		Summer Concerts
		700.00	18,600.00	700.00	18,600.00	700.00	19,600.00	Easter Egg Hunt
101-4312-52795	Senior Services - Parks & Rec.		20,000.00		30,000.00		40,000.00	Move to town council under contributions
101-4312-59000	Capital - Parks & Rec.	125,000.00		75,000.00		50,000.00		Playground Equipment
		24,000.00		24,000.00		24,000.00		Overhead Lighting
		25,000.00	174,000.00	15,000.00	114,000.00	10,000.00	84,000.00	NS Little League Request
Total Parks & Rec.			505,583.13		456,623.27		437,623.27	
Debt Service								
101-4711-50600	School Principal - Debt Service	375,000.00		375,000.00		375,000.00		Per amortization schedule (1)
		1,800,000.00		1,800,000.00		1,800,000.00		Per amortization schedule (2)
		108,629.44		108,629.44		108,629.44		Per amortization schedule (12a)
		215,000.00	2,498,629.44	215,000.00	2,498,629.44	215,000.00	2,498,629.44	Per amortization schedule (18)
101-4711-50605	School Interest - Debt Service	29,952.00		29,952.00		29,952.00		Per amortization schedule (1)
		359,650.00		359,650.00		359,650.00		Per amortization schedule (2)
		8,255.84		8,255.84		8,255.84		Per amortization schedule (12a)
		112,875.00	510,732.84	112,875.00	510,732.84	112,875.00	510,732.84	Per amortization schedule (18)
101-4711-50610	Town Principal - Debt Service	800,000.00		800,000.00		800,000.00		Per amortization schedule (4)
		35,533.00		35,533.00		35,533.00		Per amortization schedule (12b)
		13,553.57	849,086.57	13,553.57	849,086.57	13,553.57	849,086.57	Per amortization schedule (19)
101-4711-50615	Town Interest - Debt Service	48,750.00		48,750.00		48,750.00		Per amortization schedule (4)
		2,700.51		2,700.51		2,700.51		Per amortization schedule (12b)
		1,019.78	52,470.29	1,019.78	52,470.29	1,019.78	52,470.29	Per amortization schedule (19)
Total Debt Service			3,910,919.14		3,910,919.14		3,910,919.14	
General Government								
101-4800-50140	Unemployment - General Government		4,000.00		3,000.00		3,000.00	
101-4800-50205	Health Insurance Retirees - General Government	454,190.98		454,190.98		454,190.98		
		(12,735.16)	441,455.82	(12,735.16)	441,455.82	(12,735.16)	441,455.82	
101-4800-50215	Dental Insurance Retirees - General Government		14,302.96		14,302.96		14,302.96	

Town of North Smithfield General Fund - Expenditure Details Fiscal Year 2025								
Account Number	New Description	Department Budget Request		Town Administrator Proposed Budget		Budget Committee Proposed Budget		Line Item Detail
101-4800-50235	Medical Reimb. Retirees - General Government		5,500.00		5,500.00		5,500.00	
101-4800-50260	Vacation & Sick Payouts - General Government		54,599.72		54,599.72		54,599.72	
101-4800-50470	Supplies - General Government	880.00		880.00		2,000.00		Cleaning Supplies - Town Hall
		672.00		672.00		672.00		Bottled Water (Crystal Rock) ~\$56/mo
		201.16	1,753.16	201.16	1,753.16	201.16	2,873.16	Annual PO Box Fee (prior yr + 7% (prior yr increase))
101-4800-50510	Professional Services - General Government	-		-		-		Janitorial - Town Hall - new position in DPW: Maintenance & Janitorial
		39,900.00		39,900.00		39,900.00		Grant Writer & Administrator
		2,540.00	42,440.00	2,540.00	42,440.00	2,540.00	42,440.00	Postage Machine Lease (Quadient)
101-4800-50550	Building Repair & Maint. - General Government	1,040.00		1,040.00		1,040.00		Alarm New England - monitoring (260/qtr)
		730.00		730.00		730.00		Alarm New England - service calls & remote programming
		500.00		500.00		500.00		Annual Boiler
		3,408.43		3,408.43		3,408.43		Schidler Plus (Elevator Maintenance Agreement) - current yr + 5%
		8,000.00	13,678.43	8,000.00	13,678.43	20,000.00	25,678.43	Misc. Maintenance (heat/AC, electrical, locksmith, supplies, etc.)
101-4800-52915	Insurance Premiums - General Government	193,486.28		193,486.28		193,486.28		P&L (GF 83%, Water 4%, Sewer 13%)
		24,895.02		24,895.02		24,895.02		Excess liability - \$5M vs \$1M (GF 83%, Water 4%, Sewer 13%)
		65,922.75		65,922.75		65,922.75		Worker's Comp (GF 83%, Water 4%, Sewer 13%)
		15,000.00		15,000.00		15,000.00		Claim Deductibles (2,500 x 6 claims)
		2,800.00	302,104.05	2,800.00	302,104.05	2,800.00	302,104.05	EAP services from Coastline
101-4800-52950	Fund Balance Restoration - Contingency		100,000.00		75,000.00		75,000.00	
101-4800-52980	Memorial Town Hall Expense - General Government	7,200.00		7,200.00		7,200.00		per lease agreement (utilities & maint.)
		680.00		680.00		680.00		per lease agreement (water) SS-1455-00
		1,120.00	9,000.00	1,120.00	9,000.00	1,120.00	9,000.00	per lease agreement (sewer use) SS-1455-00
101-4800-52981	Forestdale Schoolhouse Expense - General Government	300.00		300.00		300.00		Water
		360.00	660.00	360.00	660.00	360.00	660.00	Security System Monitoring ~\$90/qtr
101-4800-52985	Halliwell Expense - General Government		1,000.00		1,000.00		1,000.00	Misc. Repairs & Maint.
101-4800-55020	OPEB Trust Contribution - General Government		325,000.00		325,000.00		325,000.00	
101-4800-56080	Unbudgeted Expense - General Government		-		-		-	
101-4800-57300	FEMA Expense - General Government		-		-		-	
101-4800-56060	Settlement Obligations		-		-		-	
101-4800-59000	Capital - General Government		25,000.00		20,000.00		20,000.00	NSHA: Restoration Forestdale School
Total General Government			1,340,494.14		1,309,494.14		1,322,614.14	
School								
101-4821-50300	Town Appropriation - School		22,162,715.00		21,760,636.03		21,890,444.03	(School 2.36%)(TA 0.5% BC 1.1%)
101-4821-50305	State Aid & Other Funding - School	7,827,843.00		7,827,843.00		7,716,637.00		State Education Aid
		80,819.00	7,908,662.00	80,819.00	7,908,662.00	85,970.00	7,802,607.00	High-Cost Special Ed Categorical
101-4821-50310	Other Funding - School	150,000.00		150,000.00		150,000.00		Medicaid
		335,000.00		335,000.00		335,000.00		CTE Tuitions
		50,000.00	535,000.00	50,000.00	535,000.00	50,000.00	535,000.00	Use of Facilities/Rentals
101-4821-59000	Capital - School	35,000.00		20,000.00		20,000.00		District: Materials for In-house classroom renovations & furniture replacements
		120,000.00		90,000.00		90,000.00		NSHS: School Library renovations/furniture
		200,000.00		-		-		NSES: Parking lot entrance
		200,000.00	555,000.00	200,000.00	310,000.00	200,000.00	310,000.00	RIDE Reimbursable Capital Projects
Total School			31,161,377.00		30,514,298.03		30,538,051.03	
	Total FY2025		53,905,852.97		52,995,598.55		52,987,128.71	
	FY2024		51,255,709.77		51,255,709.77		51,255,709.77	
	Variance		2,650,143.20		1,739,888.78		1,731,418.94	
	Variance %		5.17%		3.39%		3.38%	

Town of North Smithfield
Fiscal Year 2023-2024 Capital Budget

Department	Planning Fiscal Year 2025	TA Fiscal Year 2025	BC Fiscal Year 2025
NSPD			
Police Tasers - 5 yr crt	20,160.00	20,160.00	20,160.00
Server Upgrade Project	20,540.00	20,540.00	20,540.00
DVR Recording System	23,000.00	23,000.00	23,000.00
2 Portable Radios	14,721.64	22,082.46	14,721.64
LEFTA Software tracking system	7,400.00	7,400.00	7,400.00
Axon Body Cameras	34,087.89	34,087.89	34,087.89
NSPD Total	119,909.53	127,270.35	119,909.53
Department of Public Works			
Highway			
Heavy Equipment	123,102.00	116,602.00	116,602.00
Tire Changer/Balancer	30,688.09	30,688.09	30,688.09
Total Highway	153,790.09	116,602.00	116,602.00
Parks & Recreation			
Playground Equipment	125,000.00	75,000.00	50,000.00
(2) 500 Gallon Tanks	7,000.00	3,500.00	7,000.00
Overhead Lighting	24,000.00	24,000.00	24,000.00
NS Little League Request	25,000.00	15,000.00	10,000.00
Total Parks and Recreation	181,000.00	39,000.00	34,000.00
EMA			
800mhz radio (15 portables)	13,000.00	4,500.00	1,750.00
Total EMA	13,000.00	4,500.00	1,750.00
NS Fire & Rescue			
Replacement of (10) sets of firefighting personal protective clothing	48,660.00	48,660.00	48,660.00
Replacement of (1) 24-year-old inflatable rescue boat	10,500.00	10,500.00	10,500.00
7 SCBA cylinders	10,350.00	10,350.00	10,350.00
Fire Hose	5,000.00	5,000.00	5,000.00
Replace Rescue 1	15,000.00	15,000.00	15,000.00
Replace Rescue 2	110,000.00	110,000.00	110,000.00
Replace Engine 1	75,000.00	75,000.00	75,000.00
Replace Engine 2	71,662.00	71,662.00	71,662.00
Total Fund 020	271,662.00	271,662.00	271,662.00
Total	\$ 74,510.00	\$ 74,510.00	\$ 74,510.00
N.S. Heritage Association			
Renovate interior 2nd floor of MTH	25,000.00	20,000.00	20,000.00
Total	\$ 25,000.00	20,000.00	20,000.00
School Department			
Facilities			
District: Materials for In-house classroom renovations & furniture replacements	35,000.00	20,000.00	20,000.00
NSHS: School Library renovations/furniture	120,000.00	90,000.00	90,000.00
NSES: Parking lot entrance	200,000.00	-	-
RIDE Reimbursable Capital Projects	200,000.00	200,000.00	200,000.00
School Department Total	555,000.00	310,000.00	310,000.00
GRAND TOTAL	\$ 1,122,209.62	\$ 691,882.35	\$ 676,771.53
Total Town	567,209.62	381,882.35	366,771.53

Town of North Smithfield
Fiscal Year 2023-2024 Capital Budget

Department	Planning Fiscal Year 2025	TA Fiscal Year 2025	BC Fiscal Year 2025
Total School	555,000.00	310,000.00	310,000.00

Town of North Smithfield, RI																
Enterprise Fund - Revenue Budget																
Water Department																
Fiscal Year - 2025																
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025			Fiscal Year 2025		
		as of 6/30/2022		as of 6/30/23		as of 3/31/24		Department Request			TA Request			BC Request		
New Acct Number	New Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change
106-4352-40300	User Fees - Water	658,502.27	605,837.48	609,848.07	623,647.83	608,148.07	309,729.66	802,973.30	194,825.23	32.04%	802,973.30	194,825.23	32.04%	802,973.30	194,825.23	100.00%
106-4352-40350	Connection Fees - Water	6,000.00	8,100.00	4,800.00	3,600.00	5,400.00	13,165.00	5,400.00	-	0.00%	5,400.00	-	0.00%	5,400.00	-	0.00%
106-4352-40370	Permit Fees - Water	1,000.00	-	500.00	500.00	500.00	-	500.00	-	0.00%	500.00	-	0.00%	500.00	-	0.00%
106-4352-40500	Penalty - Water	4,211.62	7,213.69	5,400.00	13,306.91	6,500.00	4,281.24	6,500.00	-	0.00%	6,500.00	-	0.00%	6,500.00	-	0.00%
106-4352-41810	Hydrant Rental - Water	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	26,250.00	35,000.00	-	0.00%	35,000.00	-	0.00%	35,000.00	-	0.00%
106-4352-42620	Capital Contribution				260,000.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
106-4352-49999	Transfer in - Water	-	59,125.01	-	154,717.94	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Water Revenues		704,713.89	715,276.18	655,548.07	1,090,772.68	655,548.07	353,425.90	850,373.30	194,825.23	29.72%	850,373.30	194,825.23	29.72%	850,373.30	194,825.23	29.72%

Town of North Smithfield, RI																
Enterprise Fund - Expenditure Budget																
Water Department																
Fiscal Year - 2025																
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025			Fiscal Year 2025		
		as of 6/30/2022		as of 6/30/23		as of 3/31/24		Department Request			TA Request			BC Request		
New Acct Number	New Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change
106-4352-50000	Salaries - Water	25,753.69	25,322.66	26,401.09	26,557.24	28,205.08	20,652.24	29,392.70	1,187.62	4.21%	29,388.18	1,183.10	0.04	29,388.18	1,183.10	4.19%
106-4352-50010	Overtime - Water	2,000.00	159.91	2,000.00	160.30	2,000.00	202.01	2,000.00	-	0.00%	2,000.00	-	-	2,000.00	-	0.00%
106-4352-50020	Longevity - Water	1,235.85	1,900.15	1,616.54	673.94	738.37	738.37	1,151.86	413.49	56.00%	1,143.56	405.19	0.55	1,143.56	405.19	54.88%
106-4352-50100	MERS Defined Benefit - Water	1,600.48	1,638.18	1,709.08	1,663.73	1,146.16	846.61	1,151.53	5.37	0.47%	1,151.05	4.89	0.00	1,151.05	4.89	0.43%
106-4352-50110	TIAA-CREF Defined Contribution - Water	539.79	385.94	280.18	177.17	289.43	120.96	305.45	16.02	5.53%	305.32	15.89	0.05	305.32	15.89	5.49%
106-4352-50120	FICA - Water	2,185.19	2,815.25	2,263.84	2,104.19	2,334.66	1,652.14	2,457.15	122.49	5.25%	2,456.17	121.51	0.05	2,456.17	121.51	5.20%
106-4352-50200	Health Insurance - Water	2,538.00	2,539.37	2,686.07	2,232.34	3,008.55	2,125.75	4,206.60	1,198.05	39.82%	4,206.60	1,198.05	0.40	4,206.60	1,198.05	39.82%
106-4352-50210	Dental Insurance - Water	110.15	110.21	101.17	84.02	110.69	73.68	107.92	(2.77)	-2.50%	107.92	(2.77)	(0.03)	107.92	(2.77)	-2.50%
106-4352-50220	Life Insurance - Water	187.92	188.40	188.46	177.94	201.02	120.37	196.00	(5.02)	-2.50%	196.00	(5.02)	(0.02)	196.00	(5.02)	-2.50%
106-4352-50230	Medical Reimbursement & Buyback - Water	825.00	825.00	825.00	750.00	825.00	375.00	825.00	-	0.00%	825.00	-	-	825.00	-	0.00%
106-4352-50260	Vacation & Sick Payouts - Water		9,936.51	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
106-4352-50350	Software & Licenses - Water	591.23	591.23	3,258.00	4,330.20	3,381.00	790.72	3,605.85	224.85	6.65%	3,605.85	224.85	0.07	3,605.85	224.85	6.65%
106-4352-50360	Dues & Subscriptions - Water	850.00	225.00	1,120.00	345.00	1,120.00	245.00	1,120.00	-	0.00%	1,120.00	-	-	1,120.00	-	0.00%
106-4352-50370	Education & Training - Water	810.00	275.00	810.00	225.00	810.00	366.49	900.00	90.00	11.11%	900.00	90.00	0.11	900.00	90.00	11.11%
106-4352-50380	Public Utiliites - Water	14,880.00	13,191.87	19,303.20	13,871.46	13,336.00	8,392.72	16,002.40	2,666.40	19.99%	16,002.40	2,666.40	0.20	16,002.40	2,666.40	19.99%
106-4352-50385	Communication Utilities - Water	726.00	533.70	573.00	560.74	567.00	406.61	571.00	4.00	0.71%	571.00	4.00	0.01	571.00	4.00	0.71%
106-4352-50430	Maintenance Agreements - Water	15,132.79	4,588.21	5,900.00	8,966.61	5,420.00	3,422.57	6,360.00	940.00	17.34%	6,360.00	940.00	0.17	6,360.00	940.00	17.34%
106-4352-50470	Supplies - Water	2,415.00	1,143.86	3,165.00	2,771.71	3,165.00	3,503.00	3,315.00	150.00	4.74%	3,315.00	150.00	0.05	3,315.00	150.00	4.74%
106-4352-50500	Postage - Water	750.00	242.38	750.00	1,087.14	750.00	598.26	1,360.00	610.00	81.33%	1,360.00	610.00	0.81	1,360.00	610.00	81.33%
106-4352-50510	Professional Services - Water	15,541.59	11,689.39	15,771.56	13,344.56	31,140.77	21,239.65	24,540.77	(6,600.00)	-21.19%	24,540.77	(6,600.00)	(0.21)	24,540.77	(6,600.00)	-21.19%
106-4352-50560	Equipment Repair & Maintenance - Water	26,400.00	12,221.32	26,400.00	12,965.68	26,400.00	8,565.82	27,000.00	600.00	2.27%	27,000.00	600.00	0.02	27,000.00	600.00	2.27%
106-4352-50580	Vehicle Repair & Maintenance - Water	500.00	51.25	500.00	240.03	500.00	1.96	500.00	-	0.00%	500.00	-	-	500.00	-	0.00%
106-4352-50585	Vehicle Fuel - Water	750.00	790.10	750.00	741.74	750.00	1,350.53	750.00	-	0.00%	750.00	-	-	750.00	-	0.00%
106-4352-50620	Debt Service Principle - Water	141,982.70	-	94,266.93	-	60,186.84	-	61,781.90	1,595.06	2.65%	61,781.90	1,595.06	0.03	61,781.90	1,595.06	2.65%
106-4352-50625	Debt Service Interest - Water	36,302.16	34,596.90	32,641.00	27,953.37	29,403.34	29,403.34	28,032.15	(1,371.19)	-4.66%	28,032.15	(1,371.19)	(0.05)	28,032.15	(1,371.19)	-4.66%
106-4352-52915	Insurance Premiums - Water	12,798.04	12,798.04	13,200.08	13,168.96	13,701.40	13,737.08	13,827.41	126.01	0.92%	13,827.41	126.01	0.01	13,827.41	126.01	0.92%
106-4352-58240	Bad Debt - Water		172.91	-	(148.86)	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
106-4352-58250	Depreciation Expense - Water	-	107,088.28	-	107,088.28	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
106-4352-58300	Hydrant Repair & Maintenance - Water	7,000.00	1,271.19	7,900.00	3,859.21	10,225.00	-	13,097.00	2,872.00	28.09%	13,097.00	2,872.00	0.28	13,097.00	2,872.00	28.09%
106-4352-58440	State Surcharge - Water	16,069.55	12,365.57	14,277.27	12,821.58	14,458.12	6,333.79	14,277.27	(180.85)	-1.25%	14,277.27	(180.85)	(0.01)	14,277.27	(180.85)	-1.25%
106-4352-58500	Water Supply - Water	327,178.76	315,224.75	333,722.34	322,505.20	330,985.99	139,292.37	346,722.34	15,736.35	4.75%	346,722.34	15,736.35	0.05	346,722.34	15,736.35	4.75%
106-4352-58510	Water Testing - Water	3,060.00	2,387.28	3,430.00	2,783.75	3,621.00	2,124.00	4,816.00	1,195.00	33.00%	4,816.00	1,195.00	0.33	4,816.00	1,195.00	33.00%
106-4352-59000	Capital - Water	44,000.00	487.50	39,738.27	1,762.93	75,077.12	28,550.50	240,000.00	164,922.88	219.67%	240,000.00	164,922.88	2.20	240,000.00	164,922.88	219.67%
106-4352-59999	Transfer Out	-	536,000.00	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Water Expenditures		704,713.89	1,113,757.31	655,548.07	585,825.16	663,857.55	295,231.54	850,373.30	186,515.75	28.10%	850,358.89	186,501.34	28.09%	850,358.89	186,501.34	28.09%
	FY23 Approved Expenditure Budget							663,857.55			663,857.55			663,857.55		
	Net Change %							28.10%			28.09%			28.09%		
	Net Change \$							186,515.75			186,501.34			186,501.34		

Town of North Smithfield, RI								
Enterprise Fund - Detailed Expenditure Budget								
Water Department								
Fiscal Year - 2025								
New Acct Number	New Description	Department Budget Request		TA Budget Request		BC Budget Request		Line Item Detail
106-4352-50000	Salaries - Water		29,392.70		29,388.18		29,388.18	4% increase
106-4352-50010	Overtime - Water		2,000.00		2,000.00		2,000.00	4% increase
106-4352-50020	Longevity - Water		1,151.86		1,143.56		1,143.56	15% (4% increase)
106-4352-50100	MERS Defined Benefit - Water		1,151.53		1,151.05		1,151.05	15%
106-4352-50110	TIAA-CREF Defined Contribution - Water		305.45		305.32		305.32	15%
106-4352-50120	FICA - Water		2,457.15		2,456.17		2,456.17	15%
106-4352-50200	Health Insurance - Water	3,626.38		3,626.38		3,626.38		15%
		580.22	4,206.60	580.22	4,206.60	580.22	4,206.60	15%
106-4352-50210	Dental Insurance - Water	128.48		128.48		128.48		15%
		(20.56)	107.92	(20.56)	107.92	(20.56)	107.92	15%
106-4352-50220	Life Insurance - Water		196.00		196.00		196.00	15%
106-4352-50230	Medical Reimbursement & Buyback - Water	750.00		750.00		750.00		Healthcare Buyback (15%)
		75.00	825.00	75.00	825.00	75.00	825.00	Town Deductible Reimb. (15%)
106-4352-50260	Vacation & Sick Payouts - Water		-		-		-	
106-4352-50350	Software & Licenses - Water	974.55		974.55		974.55		Vision Utilitiy Billing (\$4,998) 15%
		2,631.30	3,605.85	2,631.30	3,605.85	2,631.30	3,605.85	SCADA software renewals/upgrades (15%)
106-4352-50360	Dues & Subscriptions - Water	750.00		750.00		750.00		RI DOH - Water System License
		250.00		250.00		250.00		ASRWWA - Membership Fee
		120.00	1,120.00	120.00	1,120.00	120.00	1,120.00	RIWWA - Membership Fee
106-4352-50370	Education & Training - Water	600.00		600.00		600.00		NEWWA/ASRWWA Seminars (2@255)
		150.00		150.00		150.00		RIWWA- Training Expo (3@50)
		150.00	900.00	150.00	900.00	150.00	900.00	EJP Seminars (2@75)
106-4352-50380	Public Utiliites - Water	420.00		420.00		420.00		RI Energy - Gas (15% TH & Providence Pike)
		168.00		168.00		168.00		Direct Energy - Gas (TH & Providence Pike)
		9,060.00		9,060.00		9,060.00		Electric - AEP 15%
		1,776.00		1,776.00		1,776.00		N Grid - Town Hall Electric (50955-20999)
		3,600.00		3,600.00		3,600.00		N Grid - Electric - 170 Prov Pike Water Pump (24791-93016)
		38.40		38.40		38.40		Water (SS-1452-00)
		10.00		10.00		10.00		Water - Town Hall (SS-1466-00)
		10.00		10.00		10.00		Sewer Use - Town Hall
		20.00		20.00		20.00		Sewer Asmt - Town Hall
		900.00	16,002.40	900.00	16,002.40	900.00	16,002.40	Propane Fuel (Osterman/Peterson Oil) - for Generators
106-4352-50385	Communication Utilities - Water	220.00		220.00		220.00		Cell Phones (AT&T) 15%
		24.00		24.00		24.00		Telephone (Intermedia) 15%
		27.00		27.00		27.00		Internet - Town Hall (Verizon)

New Acct Number	New Description	Department Budget Request		TA Budget Request		BC Budget Request		Line Item Detail
	FY24 Approved Expenditure Budget		655,548.07		655,548.07		655,548.07	
	% Increase		29.72%		29.72%		29.72%	
	\$ Increase		194,825.23		194,810.82		194,810.82	

Town of North Smithfield, RI																
Enterprise Fund - Revenue Budget																
Sewer Department																
Fiscal Year - 2025																
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025			Fiscal Year 2025		
		as of 6/30/2022		as of 6/30/2023 (unaudited)		as of 3/31/24 (not reconciled)		Department Request			TA Request			BC Request		
New Acct Number	New Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change
107-4360-40300	User Fees - Sewer	1,974,698.24	1,971,175.63	1,968,857.08	1,968,787.39	2,087,134.48	2,073,525.43	2,570,148.12	483,013.64	23.14%	2,569,926.38	482,791.90	23.13%	2,569,926.38	482,791.90	23.13%
107-4360-40360	Out of District Assessment - Sewer	26,000.00	78,142.77	26,000.00	49,884.80	26,000.00	15,443.70	26,000.00	-	0.00%	26,000.00	-	0.00%	26,000.00	-	0.00%
107-4360-40370	Permit Fees - Sewer	1,300.00	1,000.00	1,200.00	1,450.00	1,000.00	600.00	1,000.00	-	0.00%	1,000.00	-	0.00%	1,000.00	-	0.00%
107-4360-40390	Sewer Assessments - Sewer	228,805.21	362,358.73	231,098.98	245,936.28	234,788.70	227,897.96	238,478.41	3,689.71	1.57%	238,478.41	3,689.71	1.57%	238,478.41	3,689.71	1.57%
107-4360-40395	Sewer Assessments Interest - Sewer	47,540.04	44,487.21	41,436.99	39,389.32	35,209.47	37,412.42	29,393.74	(5,815.73)	-16.52%	29,393.74	(5,815.73)	-16.52%	29,393.74	(5,815.73)	-16.52%
107-4360-40500	Penalty - Sewer	30,000.00	59,706.47	35,000.00	34,500.77	35,000.00	49,297.29	35,000.00	-	0.00%	35,000.00	-	0.00%	35,000.00	-	0.00%
107-4360-45090	Miscellaneous Receipts - Sewer	8,301.68	8,609.72	8,112.39	8,609.72	8,034.50	-	7,962.26	(72.24)	-0.90%	7,962.26	(72.24)	-0.90%	7,962.26	(72.24)	-0.90%
	Use of Unrestricted - Sewer							-	-		-	-	#DIV/0!	-	-	#DIV/0!
107-4360-49100	Interest Income - Sewer	8,400.00	5,058.38	3,900.00	59,654.69	18,000.00	66,814.11	40,000.00	22,000.00	122.22%	40,000.00	22,000.00	122.22%	40,000.00	22,000.00	122.22%
Total Sewer Revenues		2,325,045.17	2,530,538.91	2,315,605.44	2,408,212.97	2,445,167.15	2,470,990.91	2,947,982.53	502,815.38	20.56%	2,947,760.79	502,593.64	20.55%	2,947,760.79	502,593.64	20.55%

Town of North Smithfield, RI																
Enterprise Fund - Expenditure Budget																
Sewer Department																
Fiscal Year - 2025																
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025			Fiscal Year 2025			Fiscal Year 2025		
		as of 6/30/2022		as of 6/30/23 (unaudited)		as of 3/31/24 (not reconciled)		Department Request			TA Request			BC Request		
New Acct Number	New Description	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Adopted Budget	Actual Amount	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change	Proposed Budget	Net Change	% Change
107-4360-50000	Salaries - Sewer	145,937.59	144,899.75	149,606.17	150,492.06	159,828.81	117,029.36	166,558.64	6,729.83	4.21%	166,533.00	6,704.19	4.19%	166,533.00	6,704.19	4.19%
107-4360-50002	Boards/Commission Secretary Pay - Sewer	3,050.00	2,191.63	3,111.00	2,638.34	3,204.33	1,877.08	3,332.50	128.17	4.00%	3,332.50	128.17	4.00%	3,332.50	128.17	4.00%
107-4360-50010	Overtime - Sewer	3,500.00	-	3,500.00	908.42	3,500.00	1,144.75	3,640.00	140.00	4.00%	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
107-4360-50020	Longevity - Sewer	7,003.17	10,767.55	9,160.40	3,818.97	4,184.12	4,184.12	6,527.23	2,343.11	56.00%	6,480.16	2,296.04	54.88%	6,480.16	2,296.04	54.88%
107-4360-50100	MERS Defined Benefit - Sewer	9,069.39	8,949.81	9,684.76	9,428.09	6,494.91	4,796.95	6,525.34	30.43	0.47%	6,522.60	27.69	0.43%	6,522.60	27.69	0.43%
107-4360-50110	TIAA-CREF Defined Contribution - Sewer	3,058.82	1,664.11	1,587.67	1,004.01	1,640.13	685.53	1,730.86	90.73	5.53%	1,730.13	90.00	5.49%	1,730.13	90.00	5.49%
107-4360-50120	FICA - Sewer	12,382.73	15,952.78	12,828.41	11,923.35	13,229.75	9,361.80	13,923.83	694.08	5.25%	13,918.27	688.52	5.20%	13,918.27	688.52	5.20%
107-4360-50200	Health Insurance - Sewer	14,381.99	14,390.74	15,221.05	12,649.78	15,794.88	12,045.78	17,261.56	1,466.68	9.29%	17,261.56	1,466.68	9.29%	17,261.56	1,466.68	9.29%
107-4360-50210	Dental Insurance - Sewer	624.18	624.15	572.81	476.42	560.05	418.03	611.56	51.51	9.20%	611.56	51.51	9.20%	611.56	51.51	9.20%
107-4360-50220	Life Insurance - Sewer	1,064.88	1,068.00	1,067.94	1,008.66	1,055.38	682.33	1,110.66	55.28	5.24%	1,110.66	55.28	5.24%	1,110.66	55.28	5.24%
107-4360-50230	Medical Reimbursement & Buyback - Sewer	4,675.00	4,675.00	4,675.00	4,250.00	4,675.00	2,125.00	4,675.00	-	0.00%	4,675.00	-	0.00%	4,675.00	-	0.00%
107-4360-50260	Vacation & Sick Payouts - Sewer		56,306.91	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
107-4360-50350	Software & Licenses - Sewer	3,475.30	3,350.30	18,587.00	3,551.30	19,284.00	4,480.76	17,612.45	(1,671.55)	-8.67%	17,612.45	(1,671.55)	-8.67%	17,612.45	(1,671.55)	-8.67%
107-4360-50360	Dues & Subscriptions - Sewer	200.00	-	200.00	-	250.00	-	310.00	60.00	24.00%	310.00	60.00	24.00%	310.00	60.00	24.00%
107-4360-50370	Education & Training - Sewer	1,106.00	-	1,106.00	-	1,106.00	-	1,110.00	4.00	0.36%	1,110.00	4.00	0.36%	1,110.00	4.00	0.36%
107-4360-50380	Public Utilities - Sewer	38,760.00	33,866.82	30,654.00	30,163.45	31,055.00	18,148.44	31,055.00	-	0.00%	31,055.00	-	0.00%	31,055.00	-	0.00%
107-4360-50385	Communication Utilities - Sewer	4,044.00	3,024.11	3,057.00	3,177.61	3,105.00	2,304.02	3,105.00	-	0.00%	3,105.00	-	0.00%	3,105.00	-	0.00%
107-4360-50430	Maintenance Agreements - Sewer	7,948.00	4,396.26	8,648.00	3,599.54	3,660.00	1,733.59	3,700.00	40.00	1.09%	3,700.00	40.00	1.09%	3,700.00	40.00	1.09%
107-4360-50470	Supplies - Sewer	9,310.00	5,577.82	9,510.00	7,490.71	7,500.00	5,419.66	7,510.00	10.00	0.13%	7,510.00	10.00	0.13%	7,510.00	10.00	0.13%
107-4360-50500	Postage - Sewer	-	-	-	-	1,300.00	-	2,040.00	740.00	56.92%	2,040.00	740.00	56.92%	2,040.00	740.00	56.92%
107-4360-50510	Professional Services - Sewer	120,695.23	84,960.39	121,872.18	62,331.39	149,731.03	73,676.05	149,731.03	-	0.00%	149,731.03	-	0.00%	149,731.03	-	0.00%
107-4360-50560	Equipment Repair & Maintenance - Sewer	12,850.00	10,911.30	12,850.00	8,790.68	12,850.00	3,335.08	13,350.00	500.00	3.89%	13,350.00	500.00	3.89%	13,350.00	500.00	3.89%
107-4360-50580	Vehicle Repair & Maintenance - Sewer	1,118.00	293.40	1,118.00	1,886.28	2,078.00	11.04	2,078.00	-	0.00%	2,078.00	-	0.00%	2,078.00	-	0.00%
107-4360-50585	Vehicle Fuel - Sewer	4,180.00	4,477.43	4,180.00	4,203.19	4,350.00	2,126.22	4,350.00	-	0.00%	4,350.00	-	0.00%	4,350.00	-	0.00%
107-4360-50620	Debt Service Principle - Sewer	228,805.21	-	231,098.98	-	234,788.70	-	238,478.41	3,689.71	1.57%	238,478.41	3,689.71	1.57%	238,478.41	3,689.71	1.57%
107-4360-50625	Debt Service Interest - Sewer	47,540.04	35,738.89	41,436.99	35,483.47	35,209.47	26,599.75	29,393.74	(5,815.73)	-16.52%	29,393.74	(5,815.73)	-16.52%	29,393.74	(5,815.73)	-16.52%
107-4360-50628	Amortization Def Refunding Loss - Sewer		3,325.39	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
107-4360-50629	Amortization Bond Premium - Sewer		(3,744.89)	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
107-4360-51515	Personnel Equipment - Sewer	1,350.00	598.00	1,350.00	1,615.06	1,100.00	1,044.76	1,100.00	-	0.00%	1,100.00	-	0.00%	1,100.00	-	0.00%
107-4360-52915	Insurance Premiums - Sewer	41,768.63	41,593.63	43,100.26	42,799.11	44,729.55	44,645.50	45,139.07	409.52	0.92%	45,139.07	409.52	0.92%	45,139.07	409.52	0.92%
107-4360-58240	Bad Debt - Sewer		(2,043.96)	-	(3,381.52)	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
107-4360-58250	Depreciation Expense - Sewer	-	423,985.49	-	425,413.71	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
107-4360-58460	Wastewater Treatment - Sewer	1,210,321.97	1,083,856.56	1,270,661.82	1,280,148.66	1,312,062.71	989,665.47	1,324,432.01	12,369.30	0.94%	1,324,432.01	12,369.30	0.94%	1,324,432.01	12,369.30	0.94%
107-4360-59000	Capital - Sewer	386,825.04	3,371.50	279,160.00	27,200.70	340,840.33	-	647,435.65	306,595.32	89.95%	647,435.65	306,595.32	89.95%	647,435.65	306,595.32	89.95%
107-4360-59999	Transfer Out - Sewer	-	-	-	-	-	-	174,155.00	174,155.00	#DIV/0!	174,155.00	174,155.00	#DIV/0!	174,155.00	174,155.00	#DIV/0!
Total Sewer Expenditures		2,325,045.17	1,999,028.87	2,289,605.44	2,133,071.44	2,419,167.15	1,327,541.07	2,921,982.53	502,815.38	20.78%	2,921,760.79	502,593.64	20.78%	2,921,760.79	502,593.64	20.78%
	Prior Year Approved Expenditure Budget			2,325,045.17		2,289,605.44		2,419,167.15			2,419,167.15			2,419,167.15		
	Net Change %			-1.52%		5.66%		20.78%			20.78%			20.78%		
	Net Change \$			(35,439.73)		(129,561.71)		(502,815.38)			(502,593.64)			(502,593.64)		

Town of North Smithfield, RI								
Enterprise Fund - Detailed Expenditure Budget								
Sewer Department								
Fiscal Year - 2025								
New Acct Number	New Description	Department Budget Request		TA Budget Request		BC Budget Request		Line Item Detail
107-4360-50000	Salaries - Sewer		166,558.64		166,533.00		166,533.00	4% increase (TA 3.25%)
107-4360-50002	Boards/Commission Secretary Pay - Sewer		3,332.50		3,332.50		3,332.50	Sewer Commission - Dept. 4% Increase (TA 3.25%)
107-4360-50010	Overtime - Sewer		3,640.00		3,500.00		3,500.00	4% increase
107-4360-50020	Longevity - Sewer		6,527.23		6,480.16		6,480.16	85% (4% increase) (TA 3.25%)
107-4360-50100	MERS Defined Benefit - Sewer		6,525.34		6,522.60		6,522.60	85%
107-4360-50110	TIAA-CREF Defined Contribution - Sewer		1,730.86		1,730.13		1,730.13	85%
107-4360-50120	FICA - Sewer		13,923.83		13,918.27		13,918.27	85%
107-4360-50200	Health Insurance - Sewer	20,549.47		20,549.47		20,549.47		85%
		(3,287.91)	17,261.56	(3,287.91)	17,261.56	(3,287.91)	17,261.56	85%
107-4360-50210	Dental Insurance - Sewer	728.05		728.05		728.05		85%
		(116.49)	611.56	(116.49)	611.56	(116.49)	611.56	85%
107-4360-50220	Life Insurance - Sewer		1,110.66		1,110.66		1,110.66	85%
107-4360-50230	Medical Reimbursement & Buyback - Sewer	4,250.00		4,250.00		4,250.00		Healthcare Buyback (85%)
		425.00	4,675.00	425.00	4,675.00	425.00	4,675.00	Town Deductible Reimb. 85%
107-4360-50260	Vacation & Sick Payouts - Sewer		-		-		-	
107-4360-50350	Software & Licenses - Sewer	5,522.45		5,522.45		5,522.45		Vision Utility Billing (\$4,178) 85%
		12,090.00		12,090.00		12,090.00		SCADA software renewals/upgrades (85%)
			17,612.45		17,612.45		17,612.45	Radio License (SCADA)
107-4360-50360	Dues & Subscriptions - Sewer	250.00		250.00		250.00		RIRWA membership
		60.00	310.00	60.00	310.00	60.00	310.00	RIWWA
107-4360-50370	Education & Training - Sewer	370.00		370.00		370.00		Narragansett Bay training 2 x \$185
		740.00	1,110.00	740.00	1,110.00	740.00	1,110.00	NEWWA seminar 185x4
107-4360-50380	Public Utiliites - Sewer	370.00		370.00		370.00		RI Energy - Gas (Sharon & TH)
		26,400.00		26,400.00		26,400.00		Electric - AEP
		120.00		120.00		120.00		Direct Energy - Gas (Sharon Park & TH)
		1,200.00		1,200.00		1,200.00		RI Energy - Town Hall Electric (50955-20999) & Halliwell Blvd Pmp
		40.00		40.00		40.00		Water - Town Hall (SS-1466-00)
		180.00		180.00		180.00		Water (SS-1452-00)
		45.00		45.00		45.00		Sewer Use - Town Hall
		100.00		100.00		100.00		Sewer Asmt - Town Hall
		2,600.00	31,055.00	2,600.00	31,055.00	2,600.00	31,055.00	Propane for generators
107-4360-50385	Communication Utilities - Sewer	1,620.00		1,620.00		1,620.00		Internet (Cox) 85%
		156.00		156.00		156.00		Internet - Town Hall (Verizon)
		120.00		120.00		120.00		Telephone (Intermedia) 85%
		1,209.00	3,105.00	1,209.00	3,105.00	1,209.00	3,105.00	Cell Phones (AT&T) 85%
107-4360-50430	Maintenance Agreements - Sewer	300.00		300.00		300.00		Copier (RICOH)
		200.00		200.00		200.00		Fire Extinguisher Inspections

New Acct Number	New Description	Department Budget Request		TA Budget Request		BC Budget Request		Line Item Detail
		3,200.00	3,700.00	3,200.00	3,700.00	3,200.00	3,700.00	Generator Contract -\$200.00 x 8 generators semi-annual
107-4360-50470	Supplies - Sewer	300.00		300.00		300.00		Copy Paper
		100.00		100.00		100.00		Envelopes for Bills
		400.00		400.00		400.00		Sewer Bill Stock Paper
		250.00		250.00		250.00		Misc. Office Supplies
		1,600.00		1,600.00		1,600.00		Lowes Misc. Supplies
		1,000.00		1,000.00		1,000.00		Leeway Misc. Supplies
		2,000.00		2,000.00		2,000.00		USA Blue Book Misc. Supplies
		1,700.00		1,700.00		1,700.00		Misc. Pump Supplies (includes SCADA Batteries)
		60.00		60.00		60.00		Bottled Water
		100.00	7,510.00	100.00	7,510.00	100.00	7,510.00	Hand Soap & Disinfectant (at each station)
107-4360-50500	Postage - Sewer		2,040.00		2,040.00		2,040.00	Sewer bills
107-4360-50510	Professional Services - Sewer	2,150.00		2,150.00		2,150.00		Audit
		57,181.03		57,181.03		57,181.03		Admin. Fees
		2,400.00		2,400.00		2,400.00		Police Details (4 days)
		6,000.00		6,000.00		6,000.00		SCADA maintenance
		10,000.00		10,000.00		10,000.00		Emergency Repairs - Contractor
		2,000.00		2,000.00		2,000.00		Emergency Pumping (DH Keene)
		20,000.00		20,000.00		20,000.00		O&M Line Cleaning
		50,000.00	149,731.03	50,000.00	149,731.03	50,000.00	149,731.03	Legal/Engineering
107-4360-50560	Equipment Repair & Maintenance - Sewer	700.00		700.00		700.00		Road Saw Blades \$350 ea. X 2
		450.00		450.00		450.00		Flume Calibration (Alice Ave & Elizabeth Ave)
		2,500.00		2,500.00		2,500.00		SCADA equipment repairs/maintenance
		2,700.00		2,700.00		2,700.00		Manhole Repairs
		2,000.00		2,000.00		2,000.00		Industrial Pump Maint. Branch River & Pound Hill
		5,000.00	13,350.00	5,000.00	13,350.00	5,000.00	13,350.00	Pump Repairs
107-4360-50580	Vehicle Repair & Maintenance - Sewer	2,000.00		2,000.00		2,000.00		Misc. Truck Repairs
		78.00	2,078.00	78.00	2,078.00	78.00	2,078.00	State Inspection 2 x \$39
107-4360-50585	Vehicle Fuel - Sewer		4,350.00		4,350.00		4,350.00	85%
107-4360-50620	Debt Service Principle - Sewer	182,640.85		182,640.85		182,640.85		Per Amortization Schedule (11)
		55,837.56	238,478.41	55,837.56	238,478.41	55,837.56	238,478.41	Per Amortization Schedule (12)
107-4360-50625	Debt Service Interest - Sewer	25,150.08		25,150.08		25,150.08		Per Amortization Schedule (11)
		4,243.66	29,393.74	4,243.66	29,393.74	4,243.66	29,393.74	Per Amortization Schedule (12)
107-4360-50628	Amortization Def Refunding Loss - Sewer		-		-		-	
107-4360-50629	Amortization Bond Premium - Sewer		-		-		-	
107-4360-51515	Personnel Equipment - Sewer		1,100.00		1,100.00		1,100.00	
107-4360-52915	Insurance Premiums - Sewer	44,939.07		44,939.07		44,939.07		The Trust, est. 5% increase
		200.00	45,139.07	200.00	45,139.07	200.00	45,139.07	Utility Bond Renewal
107-4360-58240	Bad Debt - Sewer		-		-		-	
107-4360-58250	Depreciation Expense - Sewer		-		-		-	Not a cash expenditure
107-4360-58460	Wastewater Treatment - Sewer	630,874.00		630,874.00		630,874.00		O&M
		48,000.00		48,000.00		48,000.00		R&R

New Acct Number	New Description	Department Budget Request		TA Budget Request		BC Budget Request		Line Item Detail
		264,165.74		264,165.74		264,165.74		Host
		364,924.27		364,924.27		364,924.27		Bond
		16,468.00	1,324,432.01	16,468.00	1,324,432.01	16,468.00	1,324,432.01	User
107-4360-59000	Capital - Sewer	30,000.00		30,000.00		30,000.00		Renewal & Replacement
		\$617,435.65	647,435.65	\$617,435.65	647,435.65	\$617,435.65	647,435.65	Capital Improvement Plan (year 2024)
107-4360-59999	Transfer Out - Sewer		174,155.00		174,155.00		174,155.00	
	Total Sewer Expenditures		2,921,982.53		2,921,760.79		2,921,760.79	
Total Sewer Expenditures less Debt Service			2,654,110.38		2,653,888.64		2,653,888.64	
	FY2023 Approved Expenditure Budget		2,289,605.44		2,419,167.15		2,921,982.53	
	% Change		27.62%		20.78%		-0.01%	
	\$ Change		632,377.09		502,593.64		(221.74)	
	FY2022 Approved Exp. less Debt Service		2,017,069.47		2,149,168.98		2,654,110.38	
	% Change		31.58%		23.48%		-0.01%	
	\$ Change		637,040.91		504,719.66		(221.74)	