

# Town of Lincoln

*Proposed Budget  
Fiscal Year 2025-2026*



Building on a Strong Foundation

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TOWN OF LINCOLN  
PROPOSED MUNICIPAL AND SCHOOL BUDGETS  
FISCAL YEAR 2025-2026

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**SUMMARY OF MUNICIPAL REVENUES  
FISCAL YEAR 2025-2026**

		2022-2023 Revenue Budget	Audited Balance 6/30/2023	2023-2024 Revenue Budget	Unaudited Balance 6/30/2024	2024-2025 Revenue Budget	Received Thru 12/31/2024	2025-2026 Revenue Budget	Increase (Decrease) P/Y Budget
<b>PROPERTY TAXES</b>									
Current Year Tax Levy (Ref. Only)	\$	58,858,616	58,862,828	58,099,403	57,931,686	59,896,437	59,895,922	61,813,439	1,917,002
Current Year Uncollectible Taxes		(1,471,465)	(1,471,571)	(1,161,988)	(1,161,988)	(1,497,411)	(1,497,398)	(1,545,336)	(47,925)
Current Year Collections		57,387,151	56,131,229	56,937,415	56,769,698	58,399,026	38,529,963	60,268,103	1,869,077
Prior Year Collections		1,100,000	1,035,496	1,100,000	1,008,138	1,300,000	631,184	1,300,000	-
<b>TOTAL TAX COLLECTIONS</b>		<b>58,487,151</b>	<b>57,166,725</b>	<b>58,037,415</b>	<b>57,777,836</b>	<b>59,699,026</b>	<b>39,161,147</b>	<b>61,568,103</b>	<b>1,869,077</b>
<b>STATE AID &amp; GRANTS</b>									
Motor Vehicles Phase Out		3,445,837	5,476,817	5,476,818	5,476,818	5,476,818	2,635,310	5,476,818	-
Motor Vehicles Reimb. Base Amount		206,198	206,198	206,198	206,198	206,198	206,198	206,198	-
Personal Property State Reimbursement		-	-	-	-	235,524	483,036	483,036	247,512
Library		209,822	234,360	259,616	259,616	264,981	137,890	267,306	2,325
RIEDC - Airport Impact Aid		25,000	25,000	25,000	25,000	25,000	-	25,000	-
Video Lottery/Table Games Commissions		5,200,000	8,504,278	5,200,000	5,200,000	5,200,000	3,294,173	5,200,000	-
Sports Bet		200,000	200,000	200,000	200,000	200,000	-	200,000	-
Internet Gambling (NEW)		-	-	-	75,302	100,000	168,897	200,000	100,000
School Bond Housing Aid		3,427,500	2,458,128	3,385,729	3,385,729	3,385,729	3,385,729	3,354,659	(31,070)
Pub. Serv. Corp. Tax		258,808	269,979	269,979	297,074	297,074	318,021	305,679	8,605
Hotel Tax		135,555	228,175	173,927	257,504	183,788	170,091	225,096	41,308
Meal & Beverage Tax		886,247	912,297	979,564	899,660	1,018,912	512,060	1,029,835	10,923
Statistical revaluation reimbursement		-	-	-	-	79,200	37,554	-	(79,200)
<b>RESTRICTED RECEIPTS</b>									
Education Aid		16,143,252	16,838,648	16,859,067	17,690,755	18,479,844	9,239,922	20,923,510	2,443,666
Medicaid		625,000	615,496	625,000	468,517	625,000	283,242	600,000	(25,000)
Local Miscellaneous Revenues		225,000	225,000	226,000	226,000	226,000	113,000	300,000	74,000
<b>OTHER SOURCES</b>									
Capital Improvement Restricted Surplus Fund 12		763,550	763,550	20,000	20,000	-	-	-	-
Open Space Restricted Surplus Fund 11		100,000	100,000	340,000	340,000	184,300	129,644	-	(184,300)
Town Capital Project Fund 50		1,573,560	1,573,560	3,587,409	3,587,409	4,267,510	1,188,788	3,026,000	(1,241,510)
ARPA Fund 19		-	-	380,000	380,000	1,457,000	811,459	-	(1,457,000)
<b>LOCAL REVENUES</b>		<b>2,784,695</b>	<b>3,590,147.00</b>	<b>2,689,100</b>	<b>4,846,378</b>	<b>2,864,100</b>	<b>2,190,785</b>	<b>2,924,100</b>	<b>60,000</b>
<b>Total Municipal Revenues</b>	\$	<b>94,697,175</b>	<b>99,388,358</b>	<b>98,940,822</b>	<b>101,619,796</b>	<b>104,476,004</b>	<b>64,466,946</b>	<b>106,315,340</b>	<b>1,839,336</b>

**SUMMARY OF MUNICIPAL REVENUES  
FISCAL YEAR 2025-2026**

		<b>2022-2023 Revenue Budget</b>	<b>Audited Balance 6/30/2023</b>	<b>2023-2024 Revenue Budget</b>	<b>Unaudited Balance 6/30/2024</b>	<b>2024-2025 Revenue Budget</b>	<b>Received Thru 12/31/2024</b>	<b>2025-2026 Revenue Budget</b>	<b>Increase (Decrease) P/Y Budget</b>
<b>LOCAL REVENUE</b>									
Interest on Investments	\$	50,000	130,245	50,000	281,374	50,000	51,013	50,000	-
Interest on Delinquent Taxes		370,000	438,053	370,000	379,489	400,000	264,244	400,000	-
Fines & Costs		12,000	4,655	5,000	1,069	5,000	6,301	5,000	-
Miscellaneous Revenues		15,000	6,809	15,000	16,839	15,000	20,491	15,000	-
Marriage Licenses		800	848	1,000	672	1,000	440	1,000	-
Recording Fees		200,000	211,411	200,000	209,694	200,000	129,164	200,000	-
Tax Stamps		250,000	444,359	300,000	415,617	325,000	212,813	325,000	-
Liquor Licenses		20,000	27,923	20,000	19,437	20,000	25,886	20,000	-
Dog Licenses		4,000	4,431	6,000	3,908	6,000	760	6,000	-
Miscellaneous Licenses		15,000	10,335	12,000	10,615	12,000	3,370	12,000	-
Probate Court Fees		23,000	33,340	23,000	30,816	23,000	21,652	23,000	-
Victualling Licenses		4,000	4,050	4,000	5,800	4,000	4,250	4,000	-
Building Inspector		275,000	492,866	300,000	499,476	300,000	237,848	300,000	-
Plumbing Inspector		70,000	84,817	70,000	112,291	70,000	78,176	70,000	-
Electrical Inspector		70,000	77,966	70,000	62,861	70,000	43,287	70,000	-
Zoning Fees		2,000	1,697	1,500	2,196	1,500	583	1,500	-
Animal Violations		1,500	2,438	1,500	750	1,500	300	1,500	-
Library Fines		-	-	-	-	-	-	-	-
Housing for the Elderly (PILOT)		70,000	4,642	75,000	161,282	75,000	4,349	75,000	-
Town Maps		400	83	100	75	100	-	100	-
Tax Certificates		20,000	15,578	20,000	14,358	20,000	7,353	20,000	-
Parks & Recreation Program Fees		12,000	1,690	10,000	44,847	20,000	21,019	20,000	-
Other		50,000	280,185	50,000	1,276,570	60,000	402,989	70,000	10,000
Subdivision Lot Assessments		8,000	5,500	10,000	14,150	10,000	2,625	10,000	-
Ins. Refunds(Rescue Receipts)		1,000,000	1,194,922	1,000,000	1,192,116	1,100,000	573,116	1,100,000	-
Revenue Sidewalk Repairs		25,000	0	25,000	15,497	25,000	8,979	25,000	-
Town Building Rental		166,995	52,440	-	-	-	-	-	-
Municipal Court		50,000	58,864	50,000	74,579	50,000	69,777	100,000	50,000
<b>TOTAL LOCAL REVENUE</b>	\$	<b>2,784,695</b>	<b>3,590,147</b>	<b>2,689,100</b>	<b>4,846,378</b>	<b>2,864,100</b>	<b>2,190,785</b>	<b>2,924,100</b>	<b>60,000</b>

**SUMMARY OF MUNICIPAL EXPENDITURES  
FISCAL YEAR 2025-2026**

		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>MUNICIPAL OPERATIONS</b>									
Town Administrator	\$	<b>163,137</b>	172,649	<b>166,315</b>	173,823	<b>183,218</b>	96,444	<b>188,871</b>	5,653
Planning		<b>159,215</b>	155,813	<b>188,182</b>	162,891	<b>199,550</b>	90,631	<b>209,216</b>	9,666
Personnel		<b>116,882</b>	91,938	<b>122,830</b>	99,440	<b>118,950</b>	42,239	<b>170,400</b>	51,450
Town Clerk		<b>257,711</b>	251,070	<b>262,967</b>	259,442	<b>292,482</b>	134,328	<b>284,678</b>	(7,804)
Finance Office		<b>506,569</b>	542,199	<b>523,367</b>	629,396	<b>581,089</b>	315,176	<b>644,568</b>	63,479
Tax Assessor		<b>157,834</b>	162,390	<b>162,517</b>	152,881	<b>358,303</b>	171,357	<b>199,623</b>	(158,680)
Information Technologies		<b>289,500</b>	240,071	<b>290,050</b>	278,241	<b>343,000</b>	157,603	<b>378,955</b>	35,955
Public Safety-Police		<b>5,563,496</b>	5,710,863	<b>5,347,162</b>	5,653,145	<b>5,961,397</b>	3,965,344	<b>6,520,090</b>	558,693
Public Safety - Animal Control		<b>94,614</b>	101,520	<b>72,482</b>	87,669	<b>76,330</b>	42,507	<b>103,493</b>	27,163
Public Safety-Rescue		<b>2,026,617</b>	2,124,549	<b>2,096,064</b>	2,218,198	<b>2,246,492</b>	1,255,180	<b>2,452,760</b>	206,268
Human Services		<b>425,891</b>	436,957	<b>430,435</b>	456,407	<b>477,424</b>	240,291	<b>480,086</b>	2,662
Public Works-General		<b>170,282</b>	182,127	<b>175,423</b>	166,840	<b>226,045</b>	134,443	<b>238,212</b>	12,167
Public W.-Engineering		<b>108,386</b>	126,059	<b>114,735</b>	119,639	<b>132,575</b>	84,462	<b>137,473</b>	4,898
Public W.-Code Enfor		<b>247,266</b>	264,961	<b>250,700</b>	265,961	<b>263,074</b>	125,138	<b>273,541</b>	10,467
Public W.-Parks/Rec		<b>514,221</b>	555,846	<b>547,346</b>	547,613	<b>567,035</b>	363,728	<b>634,951</b>	67,916
Public W-Public Bldg		<b>297,283</b>	306,616	<b>300,371</b>	328,427	<b>312,894</b>	134,576	<b>322,133</b>	9,239
Public W-Central Div		<b>4,397,456</b>	4,153,876	<b>4,475,303</b>	4,763,036	<b>4,465,505</b>	1,975,325	<b>4,713,511</b>	248,006
Grants and Contributions		<b>62,500</b>	62,500	<b>52,500</b>	62,500	<b>64,000</b>	64,000	<b>69,000</b>	5,000
Budget Board		<b>3,000</b>	3,000	<b>2,450</b>	2,450	<b>2,450</b>	1,225	<b>2,450</b>	0
Fixed Charges		<b>5,922,050</b>	7,880,275	<b>5,716,312</b>	5,712,898	<b>5,621,868</b>	3,909,763	<b>6,000,620</b>	378,752
Public Library		<b>1,277,862</b>	1,315,354	<b>1,303,171</b>	1,290,102	<b>1,449,318</b>	614,001	<b>1,502,326</b>	53,008
Town Council		<b>48,000</b>	93,024	<b>48,000</b>	25,607	<b>60,000</b>	9,415	<b>62,500</b>	2,500
Town Solicitor		<b>130,189</b>	260,058	<b>140,500</b>	113,429	<b>140,500</b>	83,910	<b>150,500</b>	10,000
Probate Judge		<b>7,200</b>	8,373	<b>7,200</b>	8,640	<b>7,200</b>	4,850	<b>7,200</b>	0
Town Sergeant		<b>1,400</b>	0	<b>1,400</b>	0	<b>1,400</b>	0	<b>1,400</b>	0
Board of Canvassers		<b>1,700</b>	1,700	<b>1,700</b>	1,700	<b>1,700</b>	850	<b>1,700</b>	0
Zoning Board Review		<b>8,120</b>	4,763	<b>8,120</b>	2,957	<b>8,120</b>	361	<b>8,120</b>	0
Planning Board		<b>8,570</b>	1,694	<b>8,570</b>	6,341	<b>8,570</b>	4,687	<b>8,570</b>	0
Board of Assessment Review		<b>2,190</b>	2,285	<b>2,190</b>	1,890	<b>2,190</b>	945	<b>2,190</b>	0

**SUMMARY OF MUNICIPAL EXPENDITURES  
FISCAL YEAR 2025-2026**

		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Tenants Board		1,388	1,388	1,388	1,388	1,388	694	1,388	0
Conservation Commission		5,230	5,412	6,968	6,885	6,968	2,265	6,968	0
Personnel Board		1,600	1,600	1,600	1,600	1,600	800	1,600	0
Juvenile Hearing Board		750	750	750	750	750	375	750	0
Parks & Rec Commission		1,000	890	1,000	1,056	1,000	247	1,000	0
Land Trust		200	200	200	200	200	100	200	0
Municipal Court		21,000	20,923	21,000	22,026	22,000	7,514	27,000	5,000
Transfers to other Funds		0	2,167,799	0	0	0	0	500,000	500,000
Capital Budget Request		1,632,000	1,632,000	2,274,500	2,274,500	1,987,150	0	2,133,500	146,350
<b>Municipal Operating Budget</b>	<b>\$</b>	<b>24,632,309</b>	<b>29,043,492</b>	<b>25,125,768</b>	<b>25,899,968</b>	<b>26,193,735</b>	<b>14,034,774</b>	<b>28,441,543</b>	<b>2,247,808</b>
Town School Dept. Appropriation	<b>\$</b>	<b>43,345,860</b>	43,738,309	<b>44,437,403</b>	22,886,908	<b>45,715,299</b>	22,886,908	<b>45,715,299</b>	0
State Education Aid (Note 1)		<b>16,143,252</b>	16,289,411	<b>16,859,067</b>	9,239,922	<b>18,479,844</b>	9,239,922	<b>20,923,510</b>	2,443,666
Medicaid (Note 1)		<b>625,000</b>	630,659	<b>625,000</b>	283,242	<b>625,000</b>	283,242	<b>600,000</b>	(25,000)
Local Miscellaneous Revenues (Note 1)		<b>225,000</b>	227,037	<b>226,000</b>	113,000	<b>226,000</b>	113,000	<b>300,000</b>	74,000
<b>Total Education Budget</b>	<b>\$</b>	<b>60,339,112</b>	<b>60,885,416</b>	<b>62,147,470</b>	<b>32,523,072</b>	<b>65,046,143</b>	<b>32,523,072</b>	<b>67,538,809</b>	<b>2,492,666</b>
<b>DEBT SERVICE</b>									
Municipal Debt Service	<b>\$</b>	<b>500,394</b>	466,275	<b>454,725</b>	454,725	<b>441,100</b>	441,100	<b>422,350</b>	(18,750)
Education Debt Service		<b>6,888,250</b>	6,888,250	<b>6,885,450</b>	6,885,450	<b>6,886,216</b>	2,385,600	<b>6,886,638</b>	422
<b>RESOLUTIONS</b>									
Education Resolutions		<b>1,171,560</b>	1,171,560	<b>2,816,127</b>	2,816,127	<b>2,958,050</b>	1,500,000	<b>1,500,000</b>	(1,458,050)
Municipal Resolutions		<b>1,165,550</b>	1,165,550	<b>1,511,282</b>	1,511,282	<b>2,950,760</b>	1,526,000	<b>1,526,000</b>	(1,424,760)
<b>Total Combined Budget</b>	<b>\$</b>	<b>94,697,175</b>	<b>99,620,543</b>	<b>98,940,822</b>	<b>70,090,624</b>	<b>104,476,004</b>	<b>52,410,546</b>	<b>106,315,340</b>	<b>1,839,336</b>

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



**EDUCATION DEPARTMENT EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

School Department Office/Agency 9000	2022-2023 Expense Budget	Audited Expense 6/30/2023	2023-2024 Expense Budget	Unaudited Expense 6/30/2024	2024-2025 Expense Budget	Expended Thru 12/31/2024	2025-2026 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$ 43,345,860	43,738,309	44,437,403	44,437,403	45,715,299	22,886,908	45,715,299	-
State Education Aid (Note 1)	16,143,252	16,289,411	16,859,067	17,272,742	18,479,844	9,239,922	20,923,510	2,443,666
Medicaid (Note 2)	625,000	630,659	625,000	468,517	625,000	283,242	600,000	(25,000)
Local Miscellaneous Revenues (Note 1)	225,000	227,037	226,000	226,000	226,000	113,000	300,000	74,000
<b>TOTAL</b>	<b>\$ 60,339,112</b>	<b>60,885,416</b>	<b>62,147,470</b>	<b>62,404,662</b>	<b>65,046,143</b>	<b>32,523,072</b>	<b>67,538,809</b>	<b>2,492,666</b>

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

Note 1 - This expenditure is recorded only as an estimate of local school state restricted funds passed through to the school department.

Any adjustments in appropriated or received amounts of these funds passes through to the school department and do not affect the Town's School department appropriation commitment. The 2025 estimate is based upon the RIDE budget request.

Note 2 - This expenditure is recorded only as estimates of federal reimbursement of expenditures passed through to the school department.

Any loss of Medicaid reimbursement is reflective of a larger reduction in expenditures for related medical services.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN ADMINISTRATOR Office/Agency 4100</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000,1002,1102	\$ 143,637	151,897	146,815	156,352	163,718	81,926	<b>169,371</b>	5,653
Expenses - 4170	5,000	6,578	5,000	4,522	5,000	2,543	<b>5,000</b>	0
Supplies & Printing - 4020	2,500	3,272	2,500	2,047	2,500	1,073	<b>2,500</b>	0
Ind/Econ Development - 4181 (1)	12,000	10,902	12,000	10,902	12,000	10,902	<b>12,000</b>	0
<b>TOTAL</b>	<b>\$ 163,137</b>	<b>172,649</b>	<b>166,315</b>	<b>173,823</b>	<b>183,218</b>	<b>96,444</b>	<b>188,871</b>	<b>5,653</b>

**Function**

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

(1) Includes membership dues for the RI League of Cities & Towns and the Northern RI Chamber of Commerce.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN ADMINISTRATOR Salaries 4100</b>		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Town Administrator - 1000	\$	96,823	98,194	99,728	102,401	102,720	51,360	<b>105,802</b>	3,082
Executive Secretary - 1002		43,957	49,921	45,276	51,628	58,500	29,250	<b>60,255</b>	1,755
<b>Subtotal Salaries</b>	<b>\$</b>	<b>140,780</b>	<b>148,115</b>	<b>145,004</b>	<b>154,029</b>	<b>161,220</b>	<b>80,610</b>	<b>166,057</b>	<b>4,837</b>
Longevity - 1102		2,857	3,782	1,811	2,323	2,498	1,316	<b>3,314</b>	816
<b>Total Salaries</b>	<b>\$</b>	<b>143,637</b>	<b>151,897</b>	<b>146,815</b>	<b>156,352</b>	<b>163,718</b>	<b>81,926</b>	<b>169,371</b>	<b>5,653</b>
<b>FICA Expense - 2500</b>		<b>10,988</b>	<b>10,902</b>	<b>11,231</b>	<b>12,032</b>	<b>12,524</b>	<b>6,452</b>	<b>12,957</b>	<b>433</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN PLANNER Office/Agency 4110</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000,1002,1102	\$ 144,015	145,596	153,982	151,452	173,850	82,104	<b>183,516</b>	9,666
Miscellaneous Expense - 4170	1,000	0	1,000	3,295	2,500	1,000	<b>2,500</b>	0
Auto Expense - 4080	200	149	200	55	200	20	<b>200</b>	0
Material, Supplies & Equipment - 4020	3,000	2,810	3,000	597	3,000	1,077	<b>3,000</b>	0
Computer Expenses-GIS Services - 4000	10,000	7,150	10,000	5,700	10,000	6,300	<b>10,000</b>	0
Professional Services - 4001	1,000	108	20,000	1,792	10,000	130	<b>10,000</b>	0
<b>TOTAL</b>	<b>\$ 159,215</b>	<b>155,813</b>	<b>188,182</b>	<b>162,891</b>	<b>199,550</b>	<b>90,631</b>	<b>209,216</b>	<b>9,666</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN PLANNER Salaries</b>		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
<b>4110</b>									
Town Planner - 1000	\$	79,359	82,513	92,700	88,143	105,000	46,846	<b>108,150</b>	3,150
Planning Aide/Grant Administrator - 1002		55,090	59,332	56,743	59,445	63,750	33,106	<b>69,783</b>	6,033
<b>Subtotal Salaries</b>	<b>\$</b>	<b>134,449</b>	<b>141,845</b>	<b>149,443</b>	<b>147,588</b>	<b>168,750</b>	<b>79,952</b>	<b>177,933</b>	<b>9,183</b>
Longevity - 1102		9,566	3,751	4,539	3,864	5,100	2,152	<b>5,583</b>	483
<b>Total Salaries</b>	<b>\$</b>	<b>144,015</b>	<b>145,596</b>	<b>153,982</b>	<b>151,452</b>	<b>173,850</b>	<b>82,104</b>	<b>183,516</b>	<b>9,666</b>
<b>FICA Expense - 2500</b>		<b>11,017</b>	<b>9,958</b>	<b>11,780</b>	<b>10,988</b>	<b>13,300</b>	<b>6,062</b>	<b>14,039</b>	<b>739</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PERSONNEL Office/Agency 4130</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000,1002,1100	\$ 68,432	72,005	73,130	75,610	83,750	38,804	<b>142,700</b>	58,950
Expenses - 4170	200	0	200	135	200	0	<b>5,200</b>	5,000
Professional Development - 4182	15,000	11,988	15,000	6,424	15,000	1,254	<b>10,000</b>	(5,000)
Materials & Supplies - 4020	250	2,203	1,500	1,629	2,000	541	<b>2,000</b>	0
Labor/Negotiations - 4010	30,000	275	30,000	12,820	15,000	1,275	<b>7,500</b>	(7,500)
Recruitment Expenses - 4183	3,000	5,467	3,000	2,822	3,000	365	<b>3,000</b>	0
<b>TOTAL</b>	<b>\$ 116,882</b>	<b>91,938</b>	<b>122,830</b>	<b>99,440</b>	<b>118,950</b>	<b>42,239</b>	<b>170,400</b>	<b>51,450</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PERSONNEL Salaries</b> <b>4130</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Personnel Director - 1000	\$ 68,432	72,005	73,130	75,610	83,750	38,804	<b>92,700</b>	8,950
Administrative Assistant - 1002	0	0	0	0	0	0	<b>50,000</b>	50,000
<b>Subtotal Salaries</b>	<b>\$ 68,432</b>	<b>72,005</b>	<b>73,130</b>	<b>75,610</b>	<b>83,750</b>	<b>38,804</b>	<b>142,700</b>	<b>58,950</b>
Longevity - 1100	0	0	0	0	0	0	<b>0</b>	0
<b>Total Salaries</b>	<b>\$ 68,432</b>	<b>72,005</b>	<b>73,130</b>	<b>75,610</b>	<b>83,750</b>	<b>38,804</b>	<b>142,700</b>	<b>58,950</b>
<b>FICA Expense - 2500</b>	<b>5,235</b>	<b>4,669</b>	<b>5,594</b>	<b>5,544</b>	<b>6,407</b>	<b>2,879</b>	<b>10,917</b>	<b>4,510</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN CLERK</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4140</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1000-1009,1101-1103,1203	\$	172,211	171,674	177,267	167,688	196,982	88,660	<b>204,178</b>	7,196
Supplies & Printing - 4020		2,000	3,341	3,500	2,524	3,500	1,990	<b>3,500</b>	0
Equipment & Recording - 4022		32,000	28,680	32,000	23,035	32,000	1,200	<b>32,000</b>	0
Election Expense - 4021		35,000	35,612	35,200	42,888	45,000	33,533	<b>30,000</b>	(15,000)
Records Preservation - 4023		4,000	1,274	3,000	150	3,000	0	<b>3,000</b>	0
Video Taping Expense - 4022		500	0	0	0	0	0	<b>0</b>	0
Town Meeting Expense - 4010		12,000	10,489	12,000	23,157	12,000	8,945	<b>12,000</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>257,711</b>	<b>251,070</b>	<b>262,967</b>	<b>259,442</b>	<b>292,482</b>	<b>134,328</b>	<b>284,678</b>	<b>(7,804)</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN CLERK Salaries 4140</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Town Clerk - 1000	\$ 73,772	74,816	75,985	62,246	86,000	43,000	<b>88,580</b>	2,580
Deputy Town Clerk - 1001	54,680	55,453	56,320	61,248	62,750	22,911	<b>64,633</b>	1,883
Clerk II - 1003	35,909	36,403	36,982	38,275	39,803	19,902	<b>41,387</b>	1,584
<b>Subtotal Salaries</b>	<b>\$ 164,361</b>	<b>166,672</b>	<b>169,287</b>	<b>161,769</b>	<b>188,553</b>	<b>85,813</b>	<b>194,600</b>	<b>6,047</b>
Longevity - 1100,1101,1103	4,350	4,412	4,480	4,716	4,929	2,041	<b>6,078</b>	1,149
Overtime - 1203	1,500	590	1,500	1,203	1,500	806	<b>1,500</b>	0
Seasonal Employees - 1009	2,000	0	2,000	0	2,000	0	<b>2,000</b>	0
<b>Total Salaries</b>	<b>\$ 172,211</b>	<b>171,674</b>	<b>177,267</b>	<b>167,688</b>	<b>196,982</b>	<b>88,660</b>	<b>204,178</b>	<b>7,196</b>
<b>FICA Expense - 2500</b>	<b>13,174</b>	<b>11,290</b>	<b>13,561</b>	<b>12,626</b>	<b>15,069</b>	<b>6,611</b>	<b>15,620</b>	<b>551</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>FINANCE OFFICE</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4150</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1000,1001,1002,1003,1100-1103	\$	428,069	447,566	441,867	539,606	485,589	265,841	<b>549,068</b>	63,479
Office Supplies/Expenses - 4020		10,000	11,383	10,000	11,863	10,000	5,318	<b>10,000</b>	0
Postage - 4024		25,000	17,242	25,000	11,673	25,000	11,163	<b>25,000</b>	0
Payroll Processing - 4011		35,000	48,730	38,000	57,907	52,000	31,434	<b>52,000</b>	0
Registrar & Paying Agent Fees - 4012		1,000	0	1,000	0	1,000	0	<b>1,000</b>	0
Miscellaneous Expense - 4071		7,500	17,278	7,500	8,347	7,500	1,420	<b>7,500</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>506,569</b>	<b>542,199</b>	<b>523,367</b>	<b>629,396</b>	<b>581,089</b>	<b>315,176</b>	<b>644,568</b>	<b>63,479</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>FINANCE OFFICE</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4150</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Director - 1000	\$	95,387	96,738	98,249	222,908	115,000	59,308	<b>118,450</b>	3,450
Asst. Director - 1001		63,968	64,873	65,887	37,609	80,000	40,000	<b>82,400</b>	2,400
Purchasing Agent - 1002		54,960	64,191	56,609	58,356	61,500	31,981	<b>67,465</b>	5,965
Salaries - 1003			202,397		198,601		123,610		
Bookkeeper		37,692		38,821		41,787		<b>43,462</b>	1,675
Bookkeeper		37,692		38,821		41,787		<b>43,462</b>	1,675
Computer Operator I		44,918		46,264		49,795		<b>51,779</b>	1,984
Clerk II/Floater		35,909		36,982		0		<b>41,387</b>	41,387
Cashier		0		0		39,803		<b>41,387</b>	1,584
Payroll		35,909		36,982		39,803		<b>41,387</b>	1,584
<b>Subtotal Salaries</b>	\$	<b>406,435</b>	<b>428,199</b>	<b>418,615</b>	<b>517,474</b>	<b>469,475</b>	<b>254,899</b>	<b>531,179</b>	<b>61,704</b>
Longevity - 1101,1102,1103		20,634	19,367	22,252	17,341	15,114	7,822	<b>16,889</b>	1,775
Overtime - 1203		1,000	0	1,000	4,791	1,000	3,120	<b>1,000</b>	0
<b>Total Salaries</b>	\$	<b>428,069</b>	<b>447,566</b>	<b>441,867</b>	<b>539,606</b>	<b>485,589</b>	<b>265,841</b>	<b>549,068</b>	<b>63,479</b>
<b>FICA Expense - 2500</b>		<b>32,747</b>	<b>27,916</b>	<b>33,803</b>	<b>37,102</b>	<b>37,148</b>	<b>20,062</b>	<b>42,004</b>	<b>4,856</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TAX ASSESSOR Office/Agency 4160</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000,1003,1100,1103,1203	\$ 152,134	156,506	156,817	142,017	175,603	77,800	<b>182,723</b>	7,120
Miscellaneous & Auto Expenses - 4170	500	188	500	244	500	0	<b>500</b>	0
Supplies & Printing - 4020	4,000	4,046	4,000	2,404	4,000	1,514	<b>4,000</b>	0
Plat Record - 4010	600	450	600	806	600	0	<b>9,800</b>	9,200
Legal Notices/Steno Service - 4025	600	0	600	253	600	0	<b>600</b>	0
Revaluation Expense - 4120	0	1,200	0	7,157	177,000	92,043	<b>2,000</b>	(175,000)
<b>TOTAL</b>	<b>\$ 157,834</b>	<b>162,390</b>	<b>162,517</b>	<b>152,881</b>	<b>358,303</b>	<b>171,357</b>	<b>199,623</b>	<b>(158,680)</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TAX ASSESSOR Salaries 4160</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Tax Assessor - 1000	\$ 68,235	69,201	70,282	73,919	81,000	40,500	<b>83,430</b>	2,430
Salaries - 1003		80,276		63,825		34,534		0
Senior Clerk	41,369		42,606		45,864		<b>47,702</b>	1,838
Clerk II	35,909		36,982		39,803		<b>41,387</b>	1,584
<b>Subtotal Salaries</b>	<b>\$ 145,513</b>	<b>149,477</b>	<b>149,870</b>	<b>137,744</b>	<b>166,667</b>	<b>75,034</b>	<b>172,519</b>	<b>5,852</b>
Longevity - 1100,1103	6,621	6,871	6,947	4,273	8,936	2,766	<b>10,204</b>	1,268
Overtime - 1203	0	158	0	0	0	0	<b>0</b>	0
<b>Total Salaries</b>	<b>\$ 152,134</b>	<b>156,506</b>	<b>156,817</b>	<b>142,017</b>	<b>175,603</b>	<b>77,800</b>	<b>182,723</b>	<b>7,120</b>
<b>FICA Expense - 2500</b>	<b>11,638</b>	<b>9,838</b>	<b>11,997</b>	<b>10,118</b>	<b>13,434</b>	<b>5,531</b>	<b>13,978</b>	<b>544</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>INFORMATION TECHNOLOGIES</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4170</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1000,1002,1100	\$	135,000	71,106	135,000	90,126	148,500	49,250	<b>171,455</b>	22,955
Maintenance/Support - 4060 (see note)		102,000	129,684	102,550	157,700	102,000	101,442	<b>115,000</b>	13,000
Hardware/Software - 4026		20,000	8,017	20,000	17,420	60,000	3,004	<b>60,000</b>	0
Tech Support - 4010		25,000	26,463	25,000	6,541	25,000	2,289	<b>25,000</b>	0
Internet Service - 4090		2,500	1,800	2,500	1,800	2,500	900	<b>2,500</b>	0
Miscellaneous - 4170		5,000	3,001	5,000	4,654	5,000	718	<b>5,000</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>289,500</b>	<b>240,071</b>	<b>290,050</b>	<b>278,241</b>	<b>343,000</b>	<b>157,603</b>	<b>378,955</b>	<b>35,955</b>

**Function**

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

Note: Costs of annual maintenance contracts for software applications utilized by all town departments, including cloud based applications.

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>INFORMATION TECHNOLOGIES</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4170</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
IT Director - 1000	\$	85,000	71,106	85,000	90,126	98,500	49,250	101,455	2,955
Help Desk Tech - 1002		50,000	0	50,000	0	50,000	0	70,000	20,000
<b>Subtotal Salaries</b>	<b>\$</b>	<b>135,000</b>	<b>71,106</b>	<b>135,000</b>	<b>90,126</b>	<b>148,500</b>	<b>49,250</b>	<b>171,455</b>	<b>22,955</b>
Longevity - 1100		0	0	0	0	0	0	0	0
<b>Total Salaries</b>	<b>\$</b>	<b>135,000</b>	<b>71,106</b>	<b>135,000</b>	<b>90,126</b>	<b>148,500</b>	<b>49,250</b>	<b>171,455</b>	<b>22,955</b>
<b>FICA Expense - 2500</b>		<b>10,328</b>	<b>4,681</b>	<b>10,328</b>	<b>7,026</b>	<b>11,360</b>	<b>3,953</b>	<b>13,116</b>	<b>1,756</b>

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2025-2026**

<b>PUBLIC SAFETY-POLICE Office/Agency 4200,4202,4203</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000-1008,1100,1103,1203,1303	\$ 3,398,674	3,457,320	3,456,988	3,639,102	4,006,206	1,981,516	<b>4,469,187</b>	462,981
Tuition - 2542	15,000	19,934	31,500	29,083	37,250	5,922	<b>30,000</b>	(7,250)
In-Service Training - 4187	30,000	33,601	30,000	38,233	35,000	16,988	<b>35,000</b>	0
Telephone - 4090	21,420	17,295	21,420	18,424	16,872	16,933	<b>16,872</b>	0
Clothing - 2541	35,600	31,321	43,700	32,810	52,000	25,404	<b>52,000</b>	0
Cleaning - 2541	34,225	58,167	42,300	60,933	52,000	47,178	<b>52,000</b>	0
Accessories - 4020	31,500	35,250	31,500	40,458	35,500	15,474	<b>35,500</b>	0
Firearms - 4030	23,500	20,862	25,000	17,735	25,000	8,160	<b>25,000</b>	0
First Aid - 4184	400	440	250	0	250	0	<b>250</b>	0
Auto Maintenance - 4081	49,200	40,426	49,200	64,710	60,360	31,399	<b>60,360</b>	0
Tires - 4083	9,000	2,538	9,000	6,338	4,500	3,954	<b>5,500</b>	1,000
Gas & Oil - 4082	75,000	92,648	75,000	97,187	95,040	45,571	<b>95,040</b>	0
Radio Maintenance - 4073	11,000	7,501	11,000	1,445	4,000	53,283	<b>4,000</b>	0
Photo, Fingerprinting & Other Supplies - 4031	9,300	9,942	10,400	6,463	12,500	499	<b>12,500</b>	0
Recruit Equipment - 4029	30,000	15,826	22,500	31,274	29,500	6,121	<b>29,500</b>	0
New Equipment - 4028	66,900	64,915	7,500	5,509	7,500	19	<b>57,500</b>	50,000
Law Library	750	0	0	0	0			0
Community Outreach Programs - 4185	0	454	750	758	3,500	1,758	<b>4,500</b>	1,000
Cars (3 in Yr 2022-2023)	55,530	113,305	0	92,669	0			0
Grant Matching - 4186	10,000	859	10,000	7,503	15,000	2,260	<b>15,000</b>	0
Fire Alarm (Dispatch) - 4072	4,100	3,977	4,000	0	4,000	4,395	<b>4,000</b>	0
Pensions - 3000	1,618,097	1,654,960	1,430,046	1,424,046	1,430,046	1,663,792	<b>1,481,008</b>	50,962
Computer Systems - 4027	34,300	29,322	35,108	38,465	35,373	34,718	<b>35,373</b>	0
<b>TOTAL</b>	<b>\$ 5,563,496</b>	<b>5,710,863</b>	<b>5,347,162</b>	<b>5,653,145</b>	<b>5,961,397</b>	<b>3,965,344</b>	<b>6,520,090</b>	<b>558,693</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC SAFETY-POLICE</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4200,4202,4203</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Chief - 1000	\$	88,676	153,156	91,336	117,089	107,000	53,500	<b>110,210</b>	3,210
Salaries - 1003			2,931,831		3,126,515		1,750,177		0
Captain (2)		160,345		165,156		185,945		<b>197,372</b>	11,427
Lieutenant (4)		310,115		319,418		360,142		<b>382,593</b>	22,451
Sergeant (4)		375,023		386,273		348,956		<b>370,924</b>	21,968
Patrolman (31)		1,702,568		1,677,386		2,102,548		<b>2,449,957</b>	347,409
Secretary		45,882		47,265		50,887		<b>52,907</b>	2,020
Clerk II		35,909		36,982		39,803		<b>41,387</b>	1,584
Dispatcher (6)		283,046		290,410		313,997		<b>326,602</b>	12,605
<b>Subtotal Salaries</b>	\$	<b>3,001,564</b>	<b>3,084,987</b>	<b>3,014,226</b>	<b>3,243,604</b>	<b>3,509,278</b>	<b>1,803,677</b>	<b>3,931,952</b>	<b>422,674</b>
<b>Less Federal Grant</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Net Salaries</b>	\$	<b>3,001,564</b>	<b>3,084,987</b>	<b>3,014,226</b>	<b>3,243,604</b>	<b>3,509,278</b>	<b>1,803,677</b>	<b>3,931,952</b>	<b>422,674</b>
Longevity - 1100,1103		152,090	142,875	208,428	127,435	230,904	65,044	<b>254,086</b>	23,182
Overtime - 1203		105,000	112,223	105,000	132,857	105,000	41,685	<b>105,000</b>	0
Holiday Pay - 1303		122,020	117,235	111,334	135,206	143,024	71,110	<b>160,149</b>	17,125
Per Diem Employees - 1008		18,000	0	18,000	0	18,000	0	<b>18,000</b>	0
<b>Total Salaries</b>	\$	<b>3,398,674</b>	<b>3,457,320</b>	<b>3,456,988</b>	<b>3,639,102</b>	<b>4,006,206</b>	<b>1,981,516</b>	<b>4,469,187</b>	<b>462,981</b>
<b>FICA Expense - 2500</b>		<b>259,999</b>	<b>320,813</b>	<b>264,460</b>	<b>412,978</b>	<b>306,475</b>	<b>228,075</b>	<b>341,893</b>	<b>35,418</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC SAFETY -ANIMAL CONTROL</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4204</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1003	\$	75,614	54,279	53,482	57,021	57,330	31,585	<b>84,493</b>	27,163
Gasoline - 4082		1,000	876	1,000	97	1,000	173	<b>1,000</b>	0
Shelter Expense - 4070		18,000	46,365	18,000	30,551	18,000	10,749	<b>18,000</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>94,614</b>	<b>101,520</b>	<b>72,482</b>	<b>87,669</b>	<b>76,330</b>	<b>42,507</b>	<b>103,493</b>	<b>27,163</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC SAFETY -ANIMAL CONTROL</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4204</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Animal Control Officer - 1003	\$	49,026	49,475	50,482	53,719	54,330	30,018	<b>56,493</b>	2,163
Part time staff - 1008		21,382	0	0	0	0	0	<b>25,000</b>	25,000
<b>Subtotal Salaries</b>	<b>\$</b>	<b>70,408</b>	<b>49,475</b>	<b>50,482</b>	<b>53,719</b>	<b>54,330</b>	<b>30,018</b>	<b>81,493</b>	<b>27,163</b>
Longevity - 1103		2,206	632	0	0	0	0	<b>0</b>	0
Overtime - 1203		3,000	4,172	3,000	3,302	3,000	1,567	<b>3,000</b>	0
Seasonal Employee		0	0	0	0	0	0	<b>0</b>	0
<b>Total Salaries</b>	<b>\$</b>	<b>75,614</b>	<b>54,279</b>	<b>53,482</b>	<b>57,021</b>	<b>57,330</b>	<b>31,585</b>	<b>84,493</b>	<b>27,163</b>
<b>FICA Expense - 2500</b>		<b>5,784</b>	<b>3,436</b>	<b>4,091</b>	<b>4,116</b>	<b>4,386</b>	<b>2,293</b>	<b>6,464</b>	<b>2,078</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC SAFETY-RESCUE</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4210</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1000,1003,1007,1100,1103,1203,1303	\$	1,409,530	1,493,331	1,468,671	1,597,880	1,570,353	933,938	<b>1,727,364</b>	157,011
Director Expenses - 4020		2,000	3,324	2,000	2,025	2,000	2,404	<b>2,000</b>	0
Emergency Management Expenses - 4170		3,000	309	3,000	2,169	3,000	0	<b>3,000</b>	0
Office/Building Equipment - 4033		2,500		2,500		2,500		<b>2,500</b>	0
Supplies & Equipment - 4033		50,000	47,701	60,000	38,011	60,000	18,453	<b>60,000</b>	0
Service Billing Expenses - 4010		75,000	91,547	65,000	71,661	65,000	34,389	<b>65,000</b>	0
Clothing & Cleaning - 2541		17,765	14,665	27,765	29,060	27,765	16,543	<b>27,765</b>	0
Fuel - 4082		30,000	41,853	35,000	44,952	35,000	20,345	<b>35,000</b>	0
Vehicle Maintenance - 4080		45,000	65,018	55,000	47,886	55,000	28,415	<b>55,000</b>	0
Training - 4187		22,000	17,885	30,000	21,558	30,000	22,047	<b>30,000</b>	0
Building/Equipment Maintenance - 4081		5,000	5,539	6,000	4,365	6,000	3,428	<b>6,000</b>	0
Pensions - 3020,3040		337,822	308,152	306,128	317,981	354,874	159,780	<b>404,131</b>	49,257
Building Utilities - 4090		27,000	35,225	35,000	40,650	35,000	15,438	<b>35,000</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>2,026,617</b>	<b>2,124,549</b>	<b>2,096,064</b>	<b>2,218,198</b>	<b>2,246,492</b>	<b>1,255,180</b>	<b>2,452,760</b>	<b>206,268</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC SAFETY-RESCUE</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4210</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Chief - 1000	\$	82,441	83,608	84,914	91,321	107,000	53,500	<b>110,210</b>	3,210
Salaries - 1003			866,697		924,925		565,904		0
Captain (4)		250,549		261,824		282,573		<b>315,137</b>	32,564
Lieutenant (4)		243,485		253,225		270,551		<b>296,514</b>	25,963
Fire Medic (9)		437,998		453,437		506,774		<b>581,085</b>	74,311
<b>Subtotal Salaries</b>	\$	<b>1,014,473</b>	<b>950,305</b>	<b>1,053,400</b>	<b>1,016,246</b>	<b>1,166,898</b>	<b>619,404</b>	<b>1,302,946</b>	<b>136,048</b>
Longevity - 1100,1103		49,956	49,296	50,170	51,067	58,354	33,721	<b>66,630</b>	8,276
Overtime - 1203		300,000	442,616	300,000	461,656	300,000	240,247	<b>300,000</b>	0
Holiday Pay - 1303		45,101	51,114	45,101	68,911	45,101	40,566	<b>57,788</b>	12,687
PartTime		0	0	20,000	0	0	0	<b>0</b>	0
<b>Total Salaries :</b>	\$	<b>1,409,530</b>	<b>1,493,331</b>	<b>1,468,671</b>	<b>1,597,880</b>	<b>1,570,353</b>	<b>933,938</b>	<b>1,727,364</b>	<b>157,011</b>
<b>FICA Expense :</b>		<b>107,829</b>	<b>100,501</b>	<b>112,353</b>	<b>117,626</b>	<b>120,132</b>	<b>71,720</b>	<b>132,143</b>	<b>12,011</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>HUMAN SERVICES</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4230 &amp; 4240</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Human Services -Salaries - 1000-1007, 1100-1104, 1204	\$	274,891	284,268	282,435	305,590	329,424	170,954	<b>332,086</b>	2,662
<b>Supplies/Utilities/Misc - Senior Ctr</b>									
SC Utilities - 4090		35,000	35,709	35,000	40,853	35,000	18,234	<b>35,000</b>	0
SC Supplies/Misc - 4020		12,000	14,670	12,000	18,548	12,000	7,608	<b>12,000</b>	0
SC TV/Phone/Internet - 4170		18,000	4,783	15,000	4,477	15,000	3,759	<b>15,000</b>	0
SC Maintenance/Repairs - 4070		12,000	17,662	12,000	13,614	12,000	13,073	<b>12,000</b>	0
SC Bus Expenses - 4081		10,000	17,076	10,000	13,842	10,000	5,624	<b>10,000</b>	0
<b>Supplies/Utilities/Misc - Fam Lit Ctr</b>									
FLC Utilities - 4090		7,500	9,118	7,500	10,769	7,500	4,167	<b>7,500</b>	0
FLC Supplies/Misc - 4020		10,000	8,066	10,000	7,221	10,000	3,167	<b>10,000</b>	0
FLC TV/Phone/Internet - 4170		3,000	820	3,000	1,613	3,000	489	<b>3,000</b>	0
FLC Maintenance/Repairs - 4070		3,000	4,491	3,000	5,265	3,000	2,821	<b>3,000</b>	0
Dues/Conf/Prof Dev - 4182		500	0	500	450	500	0	<b>500</b>	0
Programs (Senior Center) - 4010		40,000	40,294	40,000	34,165	40,000	10,395	<b>40,000</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>425,891</b>	<b>436,957</b>	<b>430,435</b>	<b>456,407</b>	<b>477,424</b>	<b>240,291</b>	<b>480,086</b>	<b>2,662</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>HUMAN SERVICES</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4230 &amp; 4240</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Human Serv./Public Welfare Director - 1000	\$	59,206	57,887	60,910	62,327	66,250	33,125	<b>68,238</b>	1,988
Human Serv. Program Assistant - 1001		40,007	40,573	41,207	42,420	50,000	25,000	<b>51,500</b>	1,500
Literacy Center Director - 1000		49,933	50,640	51,431	55,282	65,500	29,250	<b>60,255</b>	(5,245)
Literacy Ctr. PT Assistant Dir. - 1002		21,969	24,050	21,969	25,969	21,969	17,249	<b>22,628</b>	659
Mealsite Coordinator/Operations - 1002		35,475	37,170	36,539	40,727	45,000	23,051	<b>46,350</b>	1,350
Bus Driver - 1002		35,773	37,170	36,846	40,727	42,750	23,051	<b>44,033</b>	1,283
Custodian (p.t.) - 1004		21,206	24,517	21,850	24,928	23,525	12,962	<b>24,461</b>	936
<b>Subtotal Salaries</b>	\$	<b>263,569</b>	<b>272,007</b>	<b>270,752</b>	<b>292,380</b>	<b>314,994</b>	<b>163,688</b>	<b>317,465</b>	<b>2,471</b>
Longevity - 1100,1101,1102,1140		10,322	10,305	10,683	11,049	13,430	6,078	<b>13,621</b>	<b>191</b>
Overtime - 1204		1,000	1,956	1,000	2,161	1,000	1,188	<b>1,000</b>	<b>0</b>
<b>Total Salaries</b>	\$	<b>274,891</b>	<b>284,268</b>	<b>282,435</b>	<b>305,590</b>	<b>329,424</b>	<b>170,954</b>	<b>332,086</b>	<b>2,662</b>
<b>FICA Expense - 2500</b>		<b>21,029</b>	<b>18,678</b>	<b>21,606</b>	<b>22,925</b>	<b>25,201</b>	<b>12,895</b>	<b>25,405</b>	<b>204</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-GENERAL Office/Agency 4300</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000,1003	\$ 134,882	141,485	140,023	143,921	158,945	106,166	<b>171,112</b>	12,167
Supplies & Equipment - 4020	500	930	500	1,150	500	474	<b>500</b>	0
Tree services - 4016	33,300	39,285	33,300	20,260	50,000	13,705	<b>50,000</b>	0
Miscellaneous Expenses - 4170	1,600	427	1,600	1,509	16,600	14,098	<b>16,600</b>	0
<b>TOTAL</b>	<b>\$ 170,282</b>	<b>182,127</b>	<b>175,423</b>	<b>166,840</b>	<b>226,045</b>	<b>134,443</b>	<b>238,212</b>	<b>12,167</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-GENERAL Salaries</b> <b>4300</b>		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Director - 1000	\$	90,235	96,178	92,942	96,087	107,000	79,317	<b>120,000</b>	13,000
Clerk II - 1003		35,909	36,401	36,982	38,357	39,803	19,902	<b>41,387</b>	1,584
<b>Subtotal Salaries</b>	\$	<b>126,144</b>	<b>132,579</b>	<b>129,924</b>	<b>134,444</b>	<b>146,803</b>	<b>99,219</b>	<b>161,387</b>	<b>14,584</b>
Longevity - 1100,1103		8,738	8,906	10,099	9,477	12,142	6,947	<b>9,725</b>	(2,417)
<b>Total Salaries</b>	\$	<b>134,882</b>	<b>141,485</b>	<b>140,023</b>	<b>143,921</b>	<b>158,945</b>	<b>106,166</b>	<b>171,112</b>	<b>12,167</b>
<b>FICA Expense - 2500</b>		<b>10,318</b>	<b>8,991</b>	<b>10,712</b>	<b>10,774</b>	<b>12,159</b>	<b>8,063</b>	<b>13,090</b>	<b>931</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-ENGINEERING Office/Agency 4310</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000,1002,1009,1100,1102,1203	\$ 105,386	122,680	111,735	116,032	124,575	82,780	<b>129,473</b>	4,898
Supplies & Equipment - 4020	3,000	3,379	3,000	3,607	3,000	50	<b>3,000</b>	0
Professional Services - 4010	0	0	0	0	5,000	1,632	<b>5,000</b>	0
<b>TOTAL</b>	<b>\$ 108,386</b>	<b>126,059</b>	<b>114,735</b>	<b>119,639</b>	<b>132,575</b>	<b>84,462</b>	<b>137,473</b>	<b>4,898</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-ENGINEERING</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4310</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Town Engineer -1000	\$	43,444	57,040	44,748	48,317	52,500	46,442	<b>52,500</b>	0
Engineering Aide - 1002		54,037	54,801	55,658	57,792	60,000	30,554	<b>66,950</b>	6,950
<b>Subtotal Salaries</b>	<b>\$</b>	<b>97,481</b>	<b>111,841</b>	<b>100,406</b>	<b>106,109</b>	<b>112,500</b>	<b>76,996</b>	<b>119,450</b>	<b>6,950</b>
Longevity - 1100,1102		6,405	8,401	6,829	9,600	7,575	5,195	<b>5,523</b>	(2,052)
Overtime - 1203		1,500	245	1,500	323	1,500	589	<b>1,500</b>	0
Seasonal Employees - 1009		0	2,193	3,000	0	3,000	0	<b>3,000</b>	0
<b>Total Salaries :</b>	<b>\$</b>	<b>105,386</b>	<b>122,680</b>	<b>111,735</b>	<b>116,032</b>	<b>124,575</b>	<b>82,780</b>	<b>129,473</b>	<b>4,898</b>
<b>FICA Expense :</b>		<b>8,062</b>	<b>8,537</b>	<b>8,548</b>	<b>12,270</b>	<b>9,530</b>	<b>6,139</b>	<b>9,905</b>	<b>375</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-CODE ENFORCEMENT</b> <b>Office/Agency</b> <b>4320</b>	<b>2022-2023</b> <b>Expense</b> <b>Budget</b>	<b>Audited</b> <b>Expense</b> <b>6/30/2023</b>	<b>2023-2024</b> <b>Expense</b> <b>Budget</b>	<b>Unaudited</b> <b>Expense</b> <b>6/30/2024</b>	<b>2024-2025</b> <b>Expense</b> <b>Budget</b>	<b>Expended</b> <b>Thru</b> <b>12/31/2024</b>	<b>2025-2026</b> <b>Expense</b> <b>Budget</b>	<b>Increase</b> <b>Expense P/Y</b> <b>Budget</b>
Salaries - 1000,1002,1003,1008,1100,1102,1103	\$ 235,766	261,076	239,200	261,592	251,074	123,267	<b>261,541</b>	10,467
Educational/Inspection Services - 4182	2,000	2,479	2,000	2,839	2,500	1,356	<b>2,500</b>	0
Demolition - 4010	6,000	13	6,000	0	6,000	90	<b>6,000</b>	0
Inspection Mobile Data/Software Lic. - 4026	500	524	500	486	500	241	<b>500</b>	0
Miscellaneous & Auto Expenses - 4080	3,000	869	3,000	1,044	3,000	184	<b>3,000</b>	0
<b>TOTAL</b>	<b>\$ 247,266</b>	<b>264,961</b>	<b>250,700</b>	<b>265,961</b>	<b>263,074</b>	<b>125,138</b>	<b>273,541</b>	<b>10,467</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-CODE ENFORCEMENT</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4320</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Building Official - 1000	\$	78,000	107,590	78,000	27,530	84,000	42,000	<b>86,520</b>	2,520
Min. Hsg./Asst. Bldg. Official - 1002		59,577	91,291	61,364	157,664	66,000	33,000	<b>67,980</b>	1,980
Plumbing Inspector - 1008		10,066	7,123	10,066	24,170	10,500	5,250	<b>11,500</b>	1,000
Plumbing Inspector - 1008		10,066		10,066		10,500	5,250	<b>11,500</b>	1,000
Electrical Inspector - 1008		20,127		20,127		21,000	10,500	<b>23,000</b>	2,000
Senior Clerk - 1003		41,369	46,610	42,606	44,099	45,864	22,932	<b>47,702</b>	1,838
<b>Subtotal Salaries</b>	<b>\$</b>	<b>219,205</b>	<b>252,614</b>	<b>222,229</b>	<b>253,463</b>	<b>237,864</b>	<b>118,932</b>	<b>248,202</b>	<b>10,338</b>
Longevity - 1100,1102,1103		6,561	8,462	6,971	8,129	3,210	4,335	<b>3,339</b>	129
Overtime - 1203		10,000	0	10,000	0	10,000	0	<b>10,000</b>	0
<b>Total Salaries</b>	<b>\$</b>	<b>235,766</b>	<b>261,076</b>	<b>239,200</b>	<b>261,592</b>	<b>251,074</b>	<b>123,267</b>	<b>261,541</b>	<b>10,467</b>
<b>FICA Expense - 2500</b>		<b>18,036</b>	<b>17,565</b>	<b>18,299</b>	<b>17,917</b>	<b>19,207</b>	<b>9,316</b>	<b>20,008</b>	<b>801</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-PARKS &amp; RECREATION Office/Agency 4330</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1000-1003,1009,1100-1103,1203	\$ 301,121	334,452	329,246	350,636	347,935	272,356	<b>415,851</b>	67,916
Equipment & Maintenance - 4070	63,000	74,521	63,000	52,501	63,000	25,563	<b>63,000</b>	0
Utilities - 4090	35,000	51,228	40,000	45,395	40,000	24,936	<b>40,000</b>	0
Programs & Supplies - 4020	48,600	35,114	48,600	37,558	48,600	13,080	<b>48,600</b>	0
Special Events - 4173	17,500	15,216	17,500	15,115	17,500	0	<b>17,500</b>	0
Field Maintenance - 4074	34,000	35,918	34,000	34,137	35,000	17,320	<b>35,000</b>	0
Sponsored Programs - 4032	12,000	5,415	12,000	6,990	12,000	7,143	<b>12,000</b>	0
Gasoline - 4082	3,000	3,982	3,000	5,281	3,000	3,330	<b>3,000</b>	0
<b>TOTAL</b>	<b>\$ 514,221</b>	<b>555,846</b>	<b>547,346</b>	<b>547,613</b>	<b>567,035</b>	<b>363,728</b>	<b>634,951</b>	<b>67,916</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-PARKS &amp; RECREATION Salaries 4330</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Director - 1000	\$ 64,934	55,397	66,882	69,362	73,250	36,625	<b>75,448</b>	2,198
Asst. Dir./Youth Ctr. Coordinator - 1001	52,019	52,756	53,580	56,840	61,250	30,625	<b>63,088</b>	1,838
Supervisor - 1003	52,166	53,267	54,142	55,297	57,803	27,591	<b>60,112</b>	2,309
<b>Subtotal Salaries</b>	<b>\$ 169,119</b>	<b>161,420</b>	<b>174,604</b>	<b>181,499</b>	<b>192,303</b>	<b>94,841</b>	<b>198,648</b>	<b>6,345</b>
Longevity - 1100,1101,1103	9,502	7,075	7,142	7,533	8,132	3,948	<b>9,703</b>	1,571
Overtime - 1203	2,500	4,403	7,500	7,325	7,500	2,429	<b>7,500</b>	0
Seasonal Employees - 1009	120,000	161,554	140,000	154,279	140,000	171,138	<b>200,000</b>	60,000
<b>Total Salaries</b>	<b>\$ 301,121</b>	<b>334,452</b>	<b>329,246</b>	<b>350,636</b>	<b>347,935</b>	<b>272,356</b>	<b>415,851</b>	<b>67,916</b>
<b>FICA Expense - 2500</b>	<b>23,036</b>	<b>23,483</b>	<b>25,187</b>	<b>26,915</b>	<b>26,617</b>	<b>20,508</b>	<b>31,813</b>	<b>5,196</b>

**NOTE: Labor is assigned to Parks & Recreation work as needed throughout the year.**

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-PUBLIC BUILDING</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4340</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1002,1004,1102,1104,1204	\$	107,283	112,078	<b>110,371</b>	111,426	<b>122,894</b>	59,182	<b>127,133</b>	<b>4,239</b>
Town Hall Utilities - 4090		85,000	77,883	<b>85,000</b>	82,470	<b>85,000</b>	38,047	<b>85,000</b>	<b>0</b>
Town Hall Supplies & Equip. - 4020		5,000	7,209	<b>5,000</b>	6,563	<b>5,000</b>	5,611	<b>5,000</b>	<b>0</b>
Town Hall Maintenance - 4070		20,000	20,413	<b>20,000</b>	44,882	<b>20,000</b>	15,298	<b>25,000</b>	<b>5,000</b>
Other Buildings - 4075		80,000	89,033	<b>80,000</b>	83,086	<b>80,000</b>	16,438	<b>80,000</b>	<b>0</b>
<b>TOTAL</b>	<b>\$</b>	<b>297,283</b>	<b>306,616</b>	<b>300,371</b>	<b>328,427</b>	<b>312,894</b>	<b>134,576</b>	<b>322,133</b>	<b>9,239</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-PUBLIC BUILDING Salaries 4340</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Building Maintenance/Coordinator - 1002	\$ 54,307	62,683	55,936	57,957	64,500	32,250	<b>66,435</b>	1,935
Custodian - 1004	42,411	43,107	43,701	46,980	47,050	23,525	<b>48,922</b>	1,872
<b>Subtotal Salaries</b>	<b>\$ 96,718</b>	<b>105,790</b>	<b>99,637</b>	<b>104,937</b>	<b>111,550</b>	<b>55,775</b>	<b>115,357</b>	<b>3,807</b>
Longevity - 1102,1104	5,565	5,658	5,734	6,278	6,344	3,407	<b>6,776</b>	432
Overtime - 1204	5,000	630	5,000	211	5,000	0	<b>5,000</b>	0
<b>Total Salaries</b>	<b>\$ 107,283</b>	<b>112,078</b>	<b>110,371</b>	<b>111,426</b>	<b>122,894</b>	<b>59,182</b>	<b>127,133</b>	<b>4,239</b>
<b>FICA Expense - 2500</b>	<b>8,207</b>	<b>6,844</b>	<b>8,443</b>	<b>8,196</b>	<b>9,401</b>	<b>4,359</b>	<b>9,726</b>	<b>325</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

PBLC WKS-CENTRAL SERVICES Office/Agency  4400	2022-2023 Expense Budget	Audited Expense 6/30/2023	2023-2024 Expense Budget	Unaudited Expense 6/30/2024	2024-2025 Expense Budget	Expended Thru 12/31/2024	2025-2026 Expense Budget	Increase Expense P/Y Budget
Salaries - 1000-1009,1100-1103,1203	\$ 1,887,639	1,747,224	1,936,132	2,033,110	2,098,388	1,066,590	<b>2,336,976</b>	238,588
Highway Maintenance - 4079	175,000	96,279	175,000	136,710	175,000	61,490	<b>175,000</b>	0
Drainage Maintenance - 4077	50,000	113,628	50,000	155,413	125,000	44,685	<b>125,000</b>	0
Garage Maintenance - 4078	15,000	34,771	15,000	31,666	15,000	8,024	<b>15,000</b>	0
Equipment Maintenance - 4081	190,000	244,189	190,000	223,504	190,000	99,946	<b>190,000</b>	0
Gasoline & Oil - 4082	150,000	158,413	150,000	183,356	150,000	79,628	<b>150,000</b>	0
Refuse Disposal - 4180	400,000	416,010	400,000	506,379	400,000	248,112	<b>400,000</b>	0
Recycling Contract Services - 4140	407,021	431,661	435,967	456,555	435,967	208,207	<b>435,967</b>	0
Street Lighting - 4110	500,000	439,333	500,000	461,391	250,000	10,170	<b>250,000</b>	0
Snow & Ice Control - 4130,1205	350,000	272,818	350,000	294,307	350,000	44,055	<b>350,000</b>	0
Safety and Training - 4187	1,000	205	1,000	539	1,000	0	<b>1,000</b>	0
Uniforms - 4035	13,650	11,354	13,650	15,103	13,650	2,302	<b>13,650</b>	0
Guard Railings - 4172	2,000	3,339	2,000	334	2,000	0	<b>2,000</b>	0
Traffic Engineering - 4034	6,000	6,378	6,000	9,177	6,000	2,988	<b>6,000</b>	0
Open Space Maintenance/Equipment - 4076	5,000	6,960	5,000	754	5,000	94	<b>5,000</b>	0
Pensions - 3020,3040	245,146	171,314	245,554	254,738	248,500	99,034	<b>257,918</b>	9,418
<b>TOTAL</b>	<b>\$ 4,397,456</b>	<b>4,153,876</b>	<b>4,475,303</b>	<b>4,763,036</b>	<b>4,465,505</b>	<b>1,975,325</b>	<b>4,713,511</b>	<b>248,006</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PBLC WKS-CENTRAL SERVICES</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
<b>4400</b>		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Supervisor - 1000	\$	67,652	68,610	69,682	72,554	81,000	40,967	<b>83,430</b>	2,430
Asst. Supervisor - 1001		58,572	59,401	60,239	63,315	71,500	35,750	<b>73,645</b>	2,145
Salaries - 1003		0	1,435,559	0	1,614,665	0	853,708		0
Mechanic (3)		107,266		103,896		115,981		<b>183,914</b>	67,933
Hvy. Equipt. Operator (2)		103,085		102,253		118,560		<b>123,261</b>	4,701
Lt. Equip. Operator (5)		204,173		211,910		282,776		<b>294,008</b>	11,232
Truck Driver - Sanit. (3)		153,130		155,646		169,666		<b>176,405</b>	6,739
Laborer (19)		987,022		1,025,835		1,041,560		<b>1,140,256</b>	98,696
Stipends - 1007		0	0	0	42,700	0	20,000	<b>40,000</b>	40,000
<b>Subtotal Salaries</b>	\$	<b>1,680,900</b>	<b>1,563,570</b>	<b>1,729,461</b>	<b>1,793,234</b>	<b>1,881,043</b>	<b>950,425</b>	<b>2,114,919</b>	<b>233,876</b>
Longevity - 1100,1101,11036		89,739	80,449	89,671	88,581	100,345	44,404	<b>105,057</b>	4,712
Overtime - 1203		62,000	71,790	62,000	96,128	62,000	41,941	<b>62,000</b>	0
Acting Pay		0	0	0	0	0	0	<b>0</b>	0
Seasonal Employees - 1009		55,000	31,415	55,000	55,167	55,000	29,820	<b>55,000</b>	0
<b>Total Salaries</b>	\$	<b>1,887,639</b>	<b>1,747,224</b>	<b>1,936,132</b>	<b>2,033,110</b>	<b>2,098,388</b>	<b>1,066,590</b>	<b>2,336,976</b>	<b>238,588</b>
<b>FICA Expense - 2500</b>		<b>144,404</b>	<b>118,757</b>	<b>148,114</b>	<b>154,659</b>	<b>160,527</b>	<b>80,030</b>	<b>178,779</b>	<b>18,252</b>

**NOTE: Labor is assigned to Parks & Recreation work as needed throughout the year.**

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC LIBRARY</b> <b>Office/Agency</b> <b>4800</b>	<b>2022-2023</b> <b>Expense</b> <b>Budget</b>	<b>Audited</b> <b>Expense</b> <b>6/30/2023</b>	<b>2023-2024</b> <b>Expense</b> <b>Budget</b>	<b>Unaudited</b> <b>Expense</b> <b>6/30/2024</b>	<b>2024-2025</b> <b>Expense</b> <b>Budget</b>	<b>Expended</b> <b>Thru</b> <b>12/31/2024</b>	<b>2025-2026</b> <b>Expense</b> <b>Budget</b>	<b>Increase</b> <b>Expense P/Y</b> <b>Budget</b>
Salaries - 1000-1008,1100-1104,1203,1204	\$ 661,844	682,501	684,824	710,733	763,750	372,672	<b>798,375</b>	34,625
Utilities - 4090	39,000	37,018	39,000	36,522	39,000	14,524	<b>39,000</b>	0
Books, Magazines, Film - 4036	180,000	155,353	180,000	156,213	160,000	57,422	<b>160,000</b>	0
Supplies - 4020	29,000	18,064	29,000	14,012	19,000	4,064	<b>19,000</b>	0
Ocean State Library Service Fees - 4010	40,000	42,065	40,000	43,998	43,754	23,129	<b>43,754</b>	0
Technology - 4027	26,000	6,959	26,000	20,140	26,000	2,879	<b>26,000</b>	0
Pensions - 3020,3040	66,362	62,790	66,933	83,208	68,362	31,241	<b>71,096</b>	2,734
Social Security - 2500	50,631	44,658	52,389	53,479	58,427	28,134	<b>61,076</b>	2,649
Health Insurance - 2000,2050	170,000	258,345	170,000	160,982	260,000	73,274	<b>273,000</b>	13,000
Prof Memberships/Programs - 4182	1,025	740	1,025	731	1,025	0	<b>1,025</b>	0
Building Maintenance - 4070	14,000	6,861	14,000	10,084	10,000	6,662	<b>10,000</b>	0
<b>TOTAL</b>	<b>\$ 1,277,862</b>	<b>1,315,354</b>	<b>1,303,171</b>	<b>1,290,102</b>	<b>1,449,318</b>	<b>614,001</b>	<b>1,502,326</b>	<b>53,008</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PUBLIC LIBRARY</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Salaries</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4800</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Director - 1000	\$	72,557	65,212	74,734	76,932	82,000	41,000	<b>84,460</b>	2,460
Asst. Director - 1001		61,094	54,910	62,927	64,857	68,750	34,375	<b>70,813</b>	2,063
Custodian (p.t.) Sen. Ctr. Split - 1004		21,206	18,943	21,850	22,620	23,525	11,762	<b>24,461</b>	936
Salaries - 1003			455,030		439,592		230,719		0
Children's Librarian		55,164		56,820		61,152		<b>63,591</b>	2,439
Tech. III T.S./P.S. (3)		76,986		118,919		85,322		<b>133,115</b>	47,793
Secretary		39,476		40,677		43,880		<b>45,536</b>	1,656
Tech. II P.S. (3)		130,239		100,628		144,435		<b>112,640</b>	(31,795)
Electronic Resource Librarian		57,221		58,932		63,427		<b>65,957</b>	2,530
Reference Librarian		52,525		54,109		58,240		<b>60,570</b>	2,330
Shift Differential weekends after 5		5,000		5,000		5,990		<b>6,230</b>	240
Salaries - 1008			64,220		80,653		39,304		
Circulation Aide (p.t.) (2)		23,001		23,001		33,033		<b>33,033</b>	0
Page shelf re-stocking (p.t.) (3)		14,000		14,000		23,621		<b>23,621</b>	0
Reference Librarian (p.t.) (4)		28,751		28,751		43,797		<b>43,797</b>	0
<b>Subtotal Salaries</b>	<b>\$</b>	<b>637,220</b>	<b>658,315</b>	<b>660,348</b>	<b>684,654</b>	<b>737,172</b>	<b>357,160</b>	<b>767,824</b>	<b>30,652</b>
Longevity - 1100,1101,1103,1104		23,624	21,674	23,476	23,380	25,578	13,147	<b>29,551</b>	3,973
Overtime - 1203,1204		1,000	2,512	1,000	2,699	1,000	2,365	<b>1,000</b>	0
<b>Total Salaries</b>	<b>\$</b>	<b>661,844</b>	<b>682,501</b>	<b>684,824</b>	<b>710,733</b>	<b>763,750</b>	<b>372,672</b>	<b>798,375</b>	<b>34,625</b>
<b>FICA Expense - 2500</b>		<b>50,631</b>	<b>44,658</b>	<b>52,389</b>	<b>53,479</b>	<b>58,427</b>	<b>28,134</b>	<b>61,076</b>	<b>2,649</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN COUNCIL Office/Agency 4820 (4142)</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1007	\$ 13,000	13,000	13,000	13,000	13,000	6,500	<b>15,500</b>	2,500
Expenses - 4020	2,000	2,539	2,000	3,216	2,000	2,915	<b>2,000</b>	0
Claims settlement - 4150	5,000	3,235	5,000	8,049	5,000	0	<b>5,000</b>	0
Ordinance Codification - 4010	0	0	0	0	0	0	<b>0</b>	0
Audit - 4010	28,000	74,250	28,000	1,342	40,000	0	<b>40,000</b>	0
<b>TOTAL</b>	<b>\$ 48,000</b>	<b>93,024</b>	<b>48,000</b>	<b>25,607</b>	<b>60,000</b>	<b>9,415</b>	<b>62,500</b>	<b>2,500</b>
<b>FICA Expense :</b>	<b>\$ 995</b>	<b>812</b>	<b>995</b>	<b>1,087</b>	<b>995</b>	<b>545</b>	<b>1,186</b>	<b>191</b>

**Personnel Classification**

**Salary**

Members of the Council	\$ 3,500
	\$ 3,000
	\$ 15,500

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN SOLICITOR Office/Agency 4830 (4144)</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Solicitor Salary - 1007	\$ 9,689	9,540	20,000	9,689	20,000	4,844	<b>20,000</b>	0
Solicitor Office Expenses - 4010	25,500	25,500	25,500	25,500	25,500	8,141	<b>25,500</b>	0
Litigation & Research - 4013	65,000	195,018	65,000	48,240	65,000	53,425	<b>75,000</b>	10,000
Police Prosecutions - 4014	30,000	30,000	30,000	30,000	30,000	17,500	<b>30,000</b>	0
Settlements	0	0	0	0	0	0	<b>0</b>	0
Legal Assistance	0	0	0	0	0	0	<b>0</b>	0
Materials & Supplies	0	0	0	0	0	0	<b>0</b>	0
<b>TOTAL</b>	<b>\$ 130,189</b>	<b>260,058</b>	<b>140,500</b>	<b>113,429</b>	<b>140,500</b>	<b>83,910</b>	<b>150,500</b>	<b>10,000</b>
<b>FICA Expense :</b>	<b>\$ 741</b>	<b>644</b>	<b>1,530</b>	<b>741</b>	<b>1,530</b>	<b>371</b>	<b>1,530</b>	<b>0</b>

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PROBATE JUDGE</b> <b>Office/Agency</b> <b>4840 (4901)</b>		<b>2022-2023</b> <b>Expense</b> <b>Budget</b>	<b>Audited</b> <b>Expense</b> <b>6/30/2023</b>	<b>2023-2024</b> <b>Expense</b> <b>Budget</b>	<b>Unaudited</b> <b>Expense</b> <b>6/30/2024</b>	<b>2024-2025</b> <b>Expense</b> <b>Budget</b>	<b>Expended</b> <b>Thru</b> <b>12/31/2024</b>	<b>2025-2026</b> <b>Expense</b> <b>Budget</b>	<b>Increase</b> <b>Expense P/Y</b> <b>Budget</b>
Probate Judge Salary - 1007	\$	7,000	8,373	7,000	8,560	7,000	4,850	7,000	0
Supplies & Equipment - 4020		200	0	200	80	200	0	200	0
<b>TOTAL</b>	<b>\$</b>	<b>7,200</b>	<b>8,373</b>	<b>7,200</b>	<b>8,640</b>	<b>7,200</b>	<b>4,850</b>	<b>7,200</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$</b>	<b>536</b>	<b>536</b>	<b>536</b>	<b>268</b>	<b>536</b>	<b>268</b>	<b>536</b>	<b>0</b>

**Personnel Classification**

Judge

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TOWN SERGEANT</b> <b>Office/Agency</b> <b>4850</b>		<b>2022-2023</b> <b>Expense</b> <b>Budget</b>	<b>Audited</b> <b>Expense</b> <b>6/30/2023</b>	<b>2023-2024</b> <b>Expense</b> <b>Budget</b>	<b>Unaudited</b> <b>Expense</b> <b>6/30/2024</b>	<b>2024-2025</b> <b>Expense</b> <b>Budget</b>	<b>Expended</b> <b>Thru</b> <b>12/31/2024</b>	<b>2025-2026</b> <b>Expense</b> <b>Budget</b>	<b>Increase</b> <b>Expense P/Y</b> <b>Budget</b>
Salary- One Town Sergeant - 1007	\$	1,200	0	1,200	0	1,200	0	1,200	0
Expense - 4020		200	0	200	0	200	0	200	0
<b>TOTAL</b>	<b>\$</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$</b>	<b>92</b>	<b>0</b>	<b>92</b>	<b>0</b>	<b>92</b>	<b>0</b>	<b>92</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>BOARD OF CANVASSERS</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4860</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Salaries - 1007	\$	1,700	1,700	1,700	1,700	1,700	850	1,700	0
<b>TOTAL</b>	\$	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>850</b>	<b>1,700</b>	<b>0</b>
<b>FICA Expense - 2500</b>	\$	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>65</b>	<b>130</b>	<b>0</b>

**Personnel Classification**

**Salary**

Members of the Board

\$ 1,700

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>BUDGET BOARD</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4600</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Expense - 4020	\$	1,000	1,000	450	450	450	225	450	0
Recording Secretary - 1007		2,000	2,000	2,000	2,000	2,000	1,000	2,000	0
<b>TOTAL</b>	<b>\$</b>	<b>3,000</b>	<b>3,000</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>1,225</b>	<b>2,450</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>77</b>	<b>153</b>	<b>0</b>

**Personnel Classification**

**No. of Members**

Members of the Board	10
Moderator	1

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2025-2026**

<b>ZONING BOARD REVIEW Office/Agency 4870 (4146)</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries (5), Alternates (2) - 1007	\$ 4,620	3,315	4,620	1,960	4,620	275	<b>4,620</b>	0
Expense - 4020	500	0	500	0	500	0	<b>500</b>	0
Recording Secretary/Stenographer - 1008	3,000	1,448	3,000	997	3,000	86	<b>3,000</b>	0
<b>TOTAL</b>	<b>\$ 8,120</b>	<b>4,763</b>	<b>8,120</b>	<b>2,957</b>	<b>8,120</b>	<b>361</b>	<b>8,120</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$ 583</b>	<b>261</b>	<b>583</b>	<b>150</b>	<b>583</b>	<b>21</b>	<b>583</b>	<b>0</b>

**Personnel Classification**

Members of Board

**No. of Personnel**

Chairman 1  
Vice Chair 1  
Members 3  
Alternates 2

**Salary**

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

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2025-2026**

<b>PLANNING BOARD Office/Agency 4880 (4147)</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1007	\$ 6,320	1,298	6,320	5,140	6,320	4,210	<b>6,320</b>	0
Staff Training - 4187	100	0	100	0	100	0	<b>100</b>	0
Expense - 4020	150	396	150	100	150	0	<b>150</b>	0
Recording Secretary/Stenographer - 1008	2,000	0	2,000	1,101	2,000	477	<b>2,000</b>	0
<b>TOTAL</b>	<b>\$ 8,570</b>	<b>1,694</b>	<b>8,570</b>	<b>6,341</b>	<b>8,570</b>	<b>4,687</b>	<b>8,570</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$ 636</b>	<b>37</b>	<b>636</b>	<b>406</b>	<b>636</b>	<b>470</b>	<b>636</b>	<b>0</b>

**Personnel Classification**

Members of Board

**Salary**

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

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>BOARD OF ASSESSMENT REVIEW</b> <b>Office/Agency</b> <b>4890 (4148)</b>	<b>2022-2023</b> <b>Expense</b> <b>Budget</b>	<b>Audited</b> <b>Expense</b> <b>6/30/2023</b>	<b>2023-2024</b> <b>Expense</b> <b>Budget</b>	<b>Unaudited</b> <b>Expense</b> <b>6/30/2024</b>	<b>2024-2025</b> <b>Expense</b> <b>Budget</b>	<b>Expended</b> <b>Thru</b> <b>12/31/2024</b>	<b>2025-2026</b> <b>Expense</b> <b>Budget</b>	<b>Increase</b> <b>Expense P/Y</b> <b>Budget</b>
Salaries (3) - 1007	\$ 1,890	1,890	1,890	1,890	1,890	945	1,890	0
Secretary - 1008	300	395	300	0	300	0	300	0
<b>TOTAL</b>	<b>\$ 2,190</b>	<b>2,285</b>	<b>2,190</b>	<b>1,890</b>	<b>2,190</b>	<b>945</b>	<b>2,190</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$ 168</b>	<b>152</b>	<b>168</b>	<b>150</b>	<b>168</b>	<b>72</b>	<b>168</b>	<b>0</b>

<u>Personnel Classification</u>	<u>No. of Personnel</u>	<u>Salary</u>
Members of Board	3	\$ 1,890

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>TENANTS BOARD</b> <b>Office/Agency</b> <b>4910</b>	<b>2022-2023</b> <b>Expense</b> <b>Budget</b>	<b>Audited</b> <b>Expense</b> <b>6/30/2023</b>	<b>2023-2024</b> <b>Expense</b> <b>Budget</b>	<b>Unaudited</b> <b>Expense</b> <b>6/30/2024</b>	<b>2024-2025</b> <b>Expense</b> <b>Budget</b>	<b>Expended</b> <b>Thru</b> <b>12/31/2024</b>	<b>2025-2026</b> <b>Expense</b> <b>Budget</b>	<b>Increase</b> <b>Expense P/Y</b> <b>Budget</b>
Salaries (8) - 1007	\$ 1,388	1,388	1,388	1,388	1,388	694	1,388	0
<b>TOTAL</b>	<b>\$ 1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>694</b>	<b>1,388</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$ 106</b>	<b>106</b>	<b>106</b>	<b>106</b>	<b>106</b>	<b>53</b>	<b>106</b>	<b>0</b>

<u>Personnel Classification</u>	<u>No. of Personnel</u>	<u>Salary</u>
Members of Board	8	\$ 1,388

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2025-2026**

<b>CONSERVATION COMMISSION Office/Agency 4920 (4141)</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Expense - 4020	\$ 4,350	4,511	6,000	6,160	6,000	1,900	<b>6,000</b>	0
Recording Secretary - 1008	880	901	968	725	968	365	<b>968</b>	0
<b>TOTAL</b>	<b>\$ 5,230</b>	<b>5,412</b>	<b>6,968</b>	<b>6,885</b>	<b>6,968</b>	<b>2,265</b>	<b>6,968</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$ 67</b>	<b>69</b>	<b>74</b>	<b>55</b>	<b>74</b>	<b>28</b>	<b>74</b>	<b>0</b>

**Personnel Classification**

Members of Commission

**No. of Members**

7

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2025-2026**

<b>PERSONNEL BOARD Office/Agency 4940</b>	<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
Salaries - 1007	\$ 1,600	1,600	1,600	1,600	1,600	800	<b>1,600</b>	0
<b>TOTAL</b>	<b>\$ 1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>800</b>	<b>1,600</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$ 122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>61</b>	<b>122</b>	<b>0</b>

**Personnel Classification**

Member Board

**No. of Personnel**

1

2

**Salary**

Chairman \$600

Members \$1,000

**Function**

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

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>JUVENILE HEARING BOARD</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4960</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Secretary - 1008	\$	750	750	750	750	750	375	750	0
<b>TOTAL</b>	<b>\$</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>375</b>	<b>750</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>29</b>	<b>57</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>PARKS &amp; REC COMMISSION</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4970 (4149)</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Secretary - 1008	\$	1,000	890	1,000	1,056	1,000	247	1,000	0
<b>TOTAL</b>	<b>\$</b>	<b>1,000</b>	<b>890</b>	<b>1,000</b>	<b>1,056</b>	<b>1,000</b>	<b>247</b>	<b>1,000</b>	<b>0</b>
<b>FICA Expense - 2500</b>	<b>\$</b>	<b>77</b>	<b>68</b>	<b>77</b>	<b>81</b>	<b>77</b>	<b>19</b>	<b>77</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2025-2026**

<b>LAND TRUST Office/Agency</b>		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>5200</b>								
Expenses - 4020	\$	100	100	100	100	100	50	100	0
Community Outreach and Education - 4185		100	100	100	100	100	50	100	0
<b>TOTAL</b>	<b>\$</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>100</b>	<b>200</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**

**FISCAL YEAR 2025-2026**

<b>MUNICIPAL COURT Office/Agency</b>		<b>2022-2023 Expense Budget</b>	<b>Audited Expense 6/30/2023</b>	<b>2023-2024 Expense Budget</b>	<b>Unaudited Expense 6/30/2024</b>	<b>2024-2025 Expense Budget</b>	<b>Expended Thru 12/31/2024</b>	<b>2025-2026 Expense Budget</b>	<b>Increase Expense P/Y Budget</b>
	<b>5300 (4900)</b>								
Municipal Court Judge - 1007	\$	10,000	9,949	10,000	9,917	10,000	4,959	12,500	2,500
Clerk - 1007		5,000	4,974	5,000	5,109	5,000	2,555	7,500	2,500
Computer Expenses - 4060		6,000	6,000	6,000	7,000	7,000	0	7,000	0
<b>TOTAL</b>	<b>\$</b>	<b>21,000</b>	<b>20,923</b>	<b>21,000</b>	<b>22,026</b>	<b>22,000</b>	<b>7,514</b>	<b>27,000</b>	<b>5,000</b>
<b>FICA Expense - 2500</b>	<b>\$</b>	<b>1,148</b>	<b>1,601</b>	<b>1,148</b>	<b>1,685</b>	<b>1,148</b>	<b>383</b>	<b>1,148</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>GRANTS &amp; CONTRIBUTIONS</b>									
Office/Agency		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
4500		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
		<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
BV Tourism Council - 4160	\$	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
BVCAP Retired Volunteers - 4160		2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
Cumb./Linc. Boys & Girls Club - 4160		30,000	30,000	30,000	30,000	30,000	30,000	30,000	0
Gateway Healthcare - 4160		2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
Seven Hills RI - 4160		3,700	3,700	3,700	3,700	3,700	3,700	3,700	0
Northern RI Conservation District - 4160		1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
Community Care Alliance - 4160		7,500	7,500	7,500	7,500	7,500	7,500	7,500	0
NRI Council on the Arts - 4160		2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
Samaritans - 4160		500	500	500	500	500	500	500	0
Aging Well, Inc. (formerly Senior Services, Inc.) - 4160		10,000	10,000	0	10,000	10,000	10,000	10,000	0
Veterans Organizations - 4160		300	300	300	300	300	300	300	0
Lighthouse Food Pantry - 4160		0	0	0	0	1,500	1,500	1,500	0
Blackstone River Watershed Council - 4160		2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
Gloria Gemma Foundation - 4160		0	0	0	0	0	0	5,000	5,000
<b>TOTAL</b>	<b>\$</b>	<b>62,500</b>	<b>62,500</b>	<b>52,500</b>	<b>62,500</b>	<b>64,000</b>	<b>64,000</b>	<b>69,000</b>	<b>5,000</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>FIXED CHARGES</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4700</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
Social Security (1)	\$	728,023	731,880	762,566	889,003	845,336	525,431	<b>898,455</b>	53,119
Unemployment Comp. / Severance Pay		100,000	84,901	100,000	76,674	100,000	39,977	<b>100,000</b>	0
Health Care (2)		2,400,000	2,351,091	2,100,000	2,237,110	2,256,837	1,212,502	<b>2,410,995</b>	154,158
Contingency Fund		7,500	2,300,000	7,500	131,615	7,500	0	<b>7,500</b>	0
Insurance & Surety (3)		800,000	763,356	800,000	801,266	805,000	690,356	<b>835,000</b>	30,000
Pensions/Municipal		264,617	284,287	269,629	324,445	309,845	152,377	<b>350,000</b>	40,155
Retiree Health & OPEB Transfer (4)		1,346,560	1,349,760	1,200,000	1,203,850	1,272,000	1,274,275	<b>1,348,320</b>	76,320
Actuarial Costs		10,000	15,000	5,000	48,935	25,000	14,845	<b>50,000</b>	25,000
Property Taxes		350	0	350	0	350	0	<b>350</b>	0
Anticipated Salary Increases		265,000	0	471,267	0	0	0	<b>0</b>	0
<b>TOTAL</b>	<b>\$</b>	<b>5,922,050</b>	<b>7,880,275</b>	<b>5,716,312</b>	<b>5,712,898</b>	<b>5,621,868</b>	<b>3,909,763</b>	<b>6,000,620</b>	<b>378,752</b>

**NOTES:**

- (1) This number represents FICA expenses for all departments except Library, which is included as a line item in the Library budget.
- (2) Blue Cross and Delta Dental estimates are based on a projected 6% rate increase.
- (3) Amounts are as estimated for FY2025. Also included are costs for deductibles paid by the Town.
- (4) Amounts reflect the amount to cover current year retiree health care costs and an amount for funding the Other Post Employment Benefits (OPEB) Trust Fund.

**MUNICIPAL EXPENDITURE DETAIL  
FISCAL YEAR 2025-2026**

<b>DEPARTMENT</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>	<b>2024-2025 BUDGET</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>	<b>2027-2028 BUDGET</b>
	\$					
<b><u>POLICE</u></b>						
1. New Vehicles and outfitting		<b>131,000</b>	0	0	0	0
3. Printers			3,650			
<b><u>RESCUE</u></b>						
1. Truck (Lease/Purchase)	110,000	<b>83,500</b>	83,500	83,500	83,500	0
2. Cardiac Monitors Stretchers			0			
<b><u>PUBLIC WORKS</u></b>						
1. 15 Passenger Van (Parks & Rec)	50,000	<b>0</b>	0	0	0	0
2. Recycling Bins	0	<b>10,000</b>	0	0	0	0
3. Sidewalk /Curbing	50,000	<b>50,000</b>	0	50,000	0	0
4. Road Repair	1,400,000	<b>2,000,000</b>	1,900,000	2,000,000	0	0
5. Motor Vehicle Diagnostic Equipment	22,000	<b>0</b>	0	0	0	0
6. Cameras in Parks			0			
<b>Total Capital</b>	<b>\$ 1,632,000</b>	<b>2,274,500</b>	<b>1,987,150</b>	<b>2,133,500</b>	<b>83,500</b>	<b>0</b>

**MUNICIPAL EXPENDITURE DETAIL**  
**FISCAL YEAR 2025-2026**

<b>MUNICIPAL BONDS</b>		<b>2022-2023</b>	<b>Audited</b>	<b>2023-2024</b>	<b>Unaudited</b>	<b>2024-2025</b>	<b>Expended</b>	<b>2025-2026</b>	<b>Increase</b>
<b>Office/Agency</b>		<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Expense</b>	<b>Thru</b>	<b>Expense</b>	<b>Expense P/Y</b>
	<b>4950</b>	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>6/30/2024</b>	<b>Budget</b>	<b>12/31/2024</b>	<b>Budget</b>	<b>Budget</b>
GOB Principal (Refunded 2018) - 6000	\$	400,000	365,000	370,000	370,000	375,000	375,000	375,000	0
GOB Interest - 6010		100,394	101,275	84,725	84,725	66,100	66,100	47,350	(18,750)
<b>Total Municipal Debt Service</b>	\$	<b>500,394</b>	<b>466,275</b>	<b>454,725</b>	<b>454,725</b>	<b>441,100</b>	<b>441,100</b>	<b>422,350</b>	<b>(18,750)</b>
School Bond Principal - 6100	\$	4,120,000	4,120,000	4,305,000	4,305,000	4,485,000	2,245,000	4,655,000	170,000
School Bond Interest - 6110		2,768,250	2,768,250	2,580,450	2,580,450	2,401,216	140,600	2,231,638	(169,578)
<b>Total School Debt Service</b>	\$	<b>6,888,250</b>	<b>6,888,250</b>	<b>6,885,450</b>	<b>6,885,450</b>	<b>6,886,216</b>	<b>2,385,600</b>	<b>6,886,638</b>	<b>422</b>
<b>Total Debt Service</b>	\$	<b>7,388,644</b>	<b>7,354,525</b>	<b>7,340,175</b>	<b>7,340,175</b>	<b>7,327,316</b>	<b>2,826,700</b>	<b>7,308,988</b>	<b>(18,328)</b>

**Proposed Resolutions for Financial Town Meeting  
FISCAL YEAR 2025-2026**

<b>Municipal Resolutions</b>						
<b>Project Description</b>	<b>Resolution Number</b>	<b>Capital Project Fund 50</b>	<b>Capital Improvement Fund 12</b>	<b>Open Space Fund 11</b>	<b>ARPA Fund 19</b>	<b>Total</b>
Ballou Buyouts		700,000				700,000
Handy Pond Dam Phase II Design		135,000				135,000
BRIC Grant Match for Flood Study		75,000				75,000
New Rubbish Truck - DPW		320,000				320,000
Sand Blasting on Truck - DPW		25,000				25,000
Lift for Highway Garage - DPW		15,000				15,000
UPS - Police Department		50,000				50,000
TruNarc Machine - Police Department		40,000				40,000
Security Fence Motor - Police Department		14,000				14,000
Security Cameras - Town Hall and Police Department		50,000				50,000
Town Hall Carpets		30,000				30,000
IT Equipment - Library		7,000				7,000
Library Needs Assessment		25,000				25,000
Heartside Painting and Repairs		40,000				40,000
<b>Municipal Total</b>		1,526,000	-	-	-	1,526,000
<b>Education Resolutions</b>						
<b>Project Description</b>	<b>Resolution Number</b>	<b>Capital Project Fund 50</b>	<b>Capital Improvement Fund 12</b>	<b>Open Space Fund 11</b>	<b>ARPA Fund 19</b>	<b>Total</b>
Various Capital Requests		1,500,000				1,500,000
						-
						-
						-
<b>Education Total</b>		1,500,000	-	-	-	1,500,000
<b>Grand Total</b>		3,026,000	-	-	-	3,026,000