



TOWN OF FOSTER

Financial Town Meeting
May 3, 2011
Municipal Budget
2011-2012

**TOWN OF FOSTER
BUDGET PROPOSAL
2011-2012 FYE**

Management of the Town of Foster provides this Discussion and Analysis of the Town of Foster's Budget to assist the readers. This narrative overview and analysis of the Budget includes fiscal year ended June 30, 2011 and 2012.

FINANCIAL HIGHLIGHTS FOR 2011

- On May 4, 2010, the Council presented a balanced budget to the taxpayers at the Financial Town Meeting. The taxpayers adopted a budget in the amount of \$11,859,995.
- This budget is reported in the following document under the heading 2011 Adopted FTM Budget. (column 5)
- Revenues for the adopted FTM Budget included \$822,123 in anticipated receipts from the State of RI for the Motor Vehicle Excise Tax Phase-out Program.
- Subsequently, because of the State's budget crisis, new legislation was passed restructuring this program. The State-mandated \$6,000 exemption/credit on the valuation of every motor vehicle was reduced to \$500 per registered vehicle.
- The Town's revised anticipated receipts for the State of RI Motor Vehicle Tax Phase-out are \$67,266, a reduction of \$754,857.
- The Council, in an effort to balance the budget with this revenue loss, held a second Financial Town Meeting on August 17, 2010, to present the taxpayers with the option of increasing the authorized levy to offset the loss.
- The taxpayers rejected the increase in levy to offset the loss of State revenue. A structural deficit existed in the FTM approved budget from that date forward.

- To minimize the structural budget deficit, the Council approved many reductions to the departmental and bottom-line budget adopted at the FTM. These reductions include but are not limited to the following:
 - ✂ Reduction of Paine School's appropriation by 5%, or \$157,333, in accordance with State guidelines allowing for a reduction in the Maintenance of Effort for local schools
 - ✂ Reduction of Foster-Glocester School's operating appropriation by 5% or \$188,480. (The Town is currently in litigation with the Region. They are requesting reinstatement of the full appropriation.)
 - ✂ Reduction of the Library appropriation by 5%, or \$7,011. (A waiver of Maintenance of Effort was obtained from the State of RI to ensure the Library did not lose their State Funding.)
 - ✂ Reduction of Fire Company appropriations by 5%, or a total of \$8,218
 - ✂ Reduction of the Ambulance Corps' appropriation by 5%, or \$7,300
 - ✂ Reduction of Public Safety training by \$16,000
 - ✂ Elimination of the Student Population Change Transfer of \$124,946, originally established to offset probable future increases in student population in the Foster-Glocester Regional School
 - ✂ All non-essential spending was eliminated from every department and reductions were approved in each of these departments
 - ✂ Insurance co-pays for administrative personnel were increased from 10% to 20%.
 - ✂ Furlough days were authorized for all Town employees excluding, public safety personnel. (3 days per employee)
 - ✂ The public safety personnel opened the bargaining union contracts to make concessions as well; including, a reduction in uniform stipends (Police personnel), sick-leave buy back days (Police and Dispatch personnel), and a reduction in the stipend paid for waiving insurance benefits (buy-backs) (Dispatch personnel)

- These reductions are reflected in the Working Budget 2011 column of this budget. (column 6)
- The Working Budget 2011 total expenditures are \$11,250,077, a decrease of \$609,918 from the 2011 FTM adopted budgeted expenditures of \$11,859,995.

BUDGET OVERVIEW FOR 2012

REVENUE CHANGES & ASSUMPTIONS

- Under RI General Law 44-5-2, the current year maximum tax levy is \$11,224,390, an increase of \$457,589, or 4.25%, from 2011. The Town Council adopted budget is presented with a 2012 levy of \$11,173,921, or \$50,469 under the tax cap.
- The tax collections revenue is currently reported at 100% of the maximum levy. This will be adjusted to reflect the actual levy required upon the adoption of the budget by the Taxpayers.
- The prior year tax revenue reflects an estimate of the taxes due and collectible at the end of fiscal year 2011 to be collected in 2012
- Current year taxes uncollectible are calculated at 3% of current year levy assuming a 97% collection rate in the year a tax is levied. This is reported as a reduction of revenue.
- The transfer from the Capital Fund offsets the approved capital expenditures to be funded from the Capital Fund in fiscal year 2012. These expenditures are reported in Department 41. Any increase or decrease in the budgeted expenditures in this department will result in a similar change in the budgeted transfer from the Capital Fund.
- All other revenues including State Aid are projections based on history and current year projections.

EXPENDITURE ANALYSIS

- The Paine School requested a 0% increase from the 2011 adopted FTM budget; however, this represents an increase of 5% from the 2011 working budget. The Council's current proposed budget reduces the appropriation request by 5%, or \$157,333, to reduce the appropriation to the current actual appropriation of \$2,989,333.
- The Foster-Glocester Regional School increased the appropriation request in excess of 5.23%, or \$229,788 from the 2011 FTM adopted budget, excluding the student population change set-aside. This represents an increase of 9.95%, or \$418,268, from the 2011 working budget. The Foster-Glocester Regional School's budget was adopted at their FTM held on March 15, 2011. This appropriation is fixed and cannot be adjusted.
- The Council is proposing a decrease of 3.58%, or \$128,639, in Town Operation expenditures from the adopted FTM budget; however, this represents an increase of 4.06%, or \$135,466, from the 2011 working budget. This increase is primarily due to budgetary increases in the Police and DPW departments.
- The allocation of total budgeted expenditures by function is as follows:
 - Capital Budget – 3.15%
 - Capital Transfer – 1.90%
 - Town Operations – 30.33%
 - Education/Schools – 64.61%

EXPENDITURE MEASURES TAKEN

- This proposed budget includes several reductions involving personnel and benefits for *Town non-bargaining union (administrative) personnel only* including the following:
 - ⌘ The Planner was reduced from full-time to 20 hours per week, decreasing salary and eliminating benefits. This was implemented January 27, 2011.
 - ⌘ All part-time (21 hour) administrative employees are reduced 1 hour per week, decreasing salaries and eliminating benefits. The employees affected are the Building & Zoning Director, the Assessor, and the Human Services Director.

- ✂ Health and Dental co-pays are increased from 20% to 25% while medical waiver stipends are decreased from \$3,000 to \$1,500.
- ✂ Salaries for the administrators who work over 21 hours per week are reduced by 3%. This includes the Town Clerk, Deputy Town Clerk, Treasurer, Deputy Treasurer, Tax Collector, DPW Director, and Animal Control Officer. Similarly, the Police Chief volunteered a reduction in salary of \$1,980.
- Several of the budgetary reductions from the 2011 FTM adopted budget to the 2011 working budget are maintained in this proposed budget as well. These are not additional 5% reductions, but a level funding of the current working reduced amounts. They include:
 - ✂ Reduction of Paine School's appropriation by 5%, or \$157,333, in accordance with State guidelines regarding Maintenance of Effort for local schools
 - ✂ Reduction of the Library appropriation by 5%, or \$7,011
 - ✂ Reduction of Fire Company appropriations by 5%, or a total of \$8,218
 - ✂ Reduction of the Ambulance Corps' appropriation by 5%, or \$7,300, plus a voluntary additional reduction of \$3,860
 - ✂ Reduction of Public Safety training by \$16,000
- Additional reductions in this proposal include, but are not limited to:
 - ✂ Reduction of \$2,500 in electricity resulting from the proposed turn-off of ½ the street lights in the Town of Foster
 - ✂ Elimination of Town vehicle for employee use
 - ✂ Reduction in anticipated expenditures for Animal Shelter. The Town will begin utilizing Gloucester's animal shelter because Gloucester offered better pricing.

BUDGETARY EXPENDITURE ASSUMPTIONS OR OBLIGATIONS

- An assumption of a 10% increase in medical insurance premiums and a 2% increase in dental premiums is applied in this budget proposal. These increases have been evaluated by our provider and considered accurate, although no written verification is available at this time.
- An increase in the price of gasoline and heating fuel is included in all fuel accounts based on current pricing.
- Unemployment compensation has been moved from the General Administration Department to the Individual Departments.
- The increase in refuse removal, 2.1%, or \$4,400, is based on the Consumer Price Index (CPI).
- The Police Officers are entering the 3rd year of their bargaining unit contract. This contract includes wage increases.
- A significant increase in the DPW Department is due to a reinstatement of ½ of the funds needed to continue the crack sealing/road maintenance program.
- The mandatory retirement employer contribution percentages for the State of RI Municipal Pension system increased from 6.92% to 8.07% for municipal employees and from 18.28% to 21.49% for Police Officers.

TAX RATE ANALYSIS AND PROJECTIONS

INCREASE BASED ON CURRENT BUDGET AND ASSUMPTIONS

- The current property tax rates are as follows:
 - Real Estate - \$17.58 per \$1,000 of assessed valuation for real estate
 - Tangible Personal Property - \$24.16 per \$1,000 of assessed valuation for tangible personal property
 - Motor Vehicle - \$36.95 per \$1,000 of assessed valuation for motor vehicle net of \$6,000 exemption
- The proposed property tax rate change reported in the required advertisement for the FTM was calculated adjusting the motor vehicle exemption from \$6,000 to \$3,000; \$500 mandated by the State plus an additional \$2,500 self-imposed exemption. With this change, we anticipate an increase in the property tax rate of approximately \$.02 per \$1,000 of assessed valuation for real estate, and \$.03 per \$1,000 of assessed valuation for tangible personal property. The property tax rate for motor vehicles would remain the same.

Examples

- **The following examples utilize estimates obtained from the Assessor's current valuations and are subject to immaterial changes prior to certification.**
- Based on this increase, owners of real property would be billed an additional \$6.00 annually for property valued at \$300,000; \$8.00 annually for property valued at \$400,000; \$10.00 annually for property valued at \$500,000, etc.
- An owner of a vehicle registered in Foster would be billed annually an additional tax of \$0 on a vehicle valued at less than \$3,000; \$36.95 for a vehicle valued at \$4,000; \$73.90 for a vehicle valued at \$5,000; to a maximum of \$110.85 for a vehicle valued at \$6,000 or more.

ESTIMATES OF RATE CHANGES BASED ON CHANGES IN BUDGET

- An increase or decrease of \$25,000 to the proposed budgeted expenditures would result in a corresponding change in the real estate and tangible personal property tax rates of approximately \$.04 to \$.05 per \$1,000 of assessed valuation.

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
50-Paine School									
2-765	PAINE OPERATIONS	\$4,367,058	\$4,367,058	\$4,271,555	\$4,271,555	\$3,146,666	\$2,989,333	\$2,989,333	(\$157,333)
2-766	PAINE SCHOOL-OTHER SCHOOL AID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1-333	STATE AID TO EDUCATION	(\$1,416,462)	(\$1,240,478)	(\$1,124,889)	(\$1,137,371)	\$0	\$0	\$0	\$0
2-770	PAINE SCHOOL CAPITAL BUDGET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-PAINE SCHOOL		\$2,950,596	\$3,126,580	\$3,146,666	\$3,134,184	\$3,146,666	\$2,989,333	\$2,989,333	(\$157,333)

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
51-Foster-Glocester Regional									
2-760	FOSTER-GLOCESTER	\$3,687,880	\$3,687,880	\$3,864,696	\$3,864,695	\$3,769,594	\$3,581,114	\$3,906,838	\$137,244
2-775	FOSTER-GLOC CAPITAL/DEBT	\$816,036	\$816,036	\$651,763	\$651,763	\$621,919	\$621,919	\$714,463	\$92,544
STUDENT POPULATION CHANGE-TRANSFER		\$0	\$0	\$0	\$0	\$124,946	\$0	\$0	(\$124,946)
51-FOSTER-GLOCESTER REG		\$4,503,916	\$4,503,916	\$4,516,459	\$4,516,458	\$4,516,459	\$4,203,033	\$4,621,301	\$104,842

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
SCHOOLS IN TOTAL									
	OPERATIONS	\$8,054,938	\$8,054,938	\$8,136,251	\$8,136,250	\$6,916,260	\$6,570,447	\$6,896,171	(\$20,089)
	OTHER SCHOOL AID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DEBT	\$816,036	\$816,036	\$651,763	\$651,763	\$621,919	\$621,919	\$714,463	\$92,544
1-333	STATE AID TO EDUCATION	(\$1,416,462)	(\$1,240,478)	(\$1,124,889)	(\$1,137,371)	\$0	\$0	\$0	\$0
STUDENT POPULATION CHANGE-TRANSFER		\$0	\$0	\$0	\$0	\$124,946	\$124,946	\$0	(\$124,946)
FOSTER SCHOOLS		\$7,454,512	\$7,630,496	\$7,663,125	\$7,650,642	\$7,663,125	\$7,317,312	\$7,610,634	(\$52,491)

11-LEGISLATIVE/LEGAL/GEN		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-101	TOWN CLERKS SALARY	\$47,570	\$47,384	\$47,570	\$47,570	\$48,997	\$48,997	\$47,527	(\$1,470)
1-106	DEPUTY CLERKS SALARY	\$33,110	\$32,980	\$33,110	\$33,110	\$34,103	\$34,103	\$33,080	(\$1,023)
1-117	BUILDING & ZONING CLERK	\$29,302	\$29,115	\$29,302	\$27,278	\$31,486	\$31,486	\$31,486	\$0
1-118	ASSESSOR'S CLERK	\$29,666	\$29,833	\$29,666	\$29,803	\$31,486	\$31,486	\$31,486	\$0
1-119	PLANNING CLERK	\$29,302	\$28,398	\$29,302	\$29,443	\$31,486	\$31,486	\$31,486	\$0
1-120	COUNCIL SALARIES	\$12,500	\$12,480	\$10,625	\$10,625	\$10,625	\$10,095	\$9,125	(\$1,500)
1-122	SOLICITORS SALARY	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$51,540	\$45,000	(\$15,000)
1-124	PROBATE JUDGE SALARY	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$0
1-126	CANVASSERS SALARY	\$3,500	\$3,500	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000	\$0
1-128	TOWN SERGEANT EXPENSES	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3-330	EDUCATION/MEMBERSHIPS	\$2,000	\$1,950	\$1,880	\$380	\$1,000	\$760	\$750	(\$250)
4-350	CANVASSERS EXPENSES	\$2,400	\$2,763	\$1,000	\$1,449	\$1,000	\$1,000	\$1,000	\$0
4-355	ELECTION EXPENSES	\$6,000	\$5,468	\$900	\$239	\$5,100	\$5,100	\$0	(\$5,100)
4-360	COUNCIL ADM EXPENSES	\$4,000	\$4,000	\$2,500	\$1,302	\$2,500	\$200	\$250	(\$2,250)
4-375	SEALER OF WEIGHTS/MEASURES EXPENSE	\$300	\$0	\$280	\$187	\$250	\$250	\$250	\$0
4-390	PROBATE ADVERTISING	\$800	\$965	\$500	\$584	\$0	\$0	\$0	\$0
4-600	TOWN CLERKS OFFICE EXPENSE	\$3,200	\$4,995	\$3,200	\$4,407	\$3,200	\$3,200	\$3,200	\$0
4-610	DUPLICATING SUPPLIES	\$4,500	\$3,325	\$2,200	\$643	\$0	\$0	\$0	\$0
4-611	MUNICIPAL CODE MAINT EXPENSE/ADS	\$2,200	\$640	\$2,500	\$0	\$3,200	\$0	\$1,000	(\$2,200)
5-550	CLERKS VOLUME/EQUIPMENT	\$6,000	\$8,194	\$5,000	\$4,100	\$4,000	\$3,150	\$2,750	(\$1,250)
6-200	HEALTH INSURANCE	\$66,716	\$66,435	\$64,340	\$61,959	\$64,980	\$55,544	\$54,003	(\$10,977)
6-205	DELTA DENTAL	\$6,313	\$6,219	\$6,727	\$5,740	\$6,177	\$5,004	\$4,490	(\$1,687)
6-210	FICA TAXES	\$14,566	\$13,724	\$13,956	\$13,422	\$14,729	\$14,729	\$14,417	(\$312)
6-215	LIFE INSURANCE	\$176	\$0	\$175	\$0	\$175	\$175	\$175	\$0
6-220	LONGEVITY	\$2,854	\$2,854	\$2,854	\$2,854	\$4,357	\$4,357	\$4,268	(\$89)
6-230	TOWN RETIREMENT	\$13,013	\$10,948	\$13,013	\$11,124	\$12,589	\$12,589	\$14,472	\$1,883
	FINANCIAL TOWN MEETING REDUCTION	\$0	\$0	\$0	\$0	(\$20,000)	\$0	\$0	\$20,000
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$2,682)	\$0	\$0
11-Legislative/Legal/Gen		\$382,888	\$378,770	\$365,700	\$351,319	\$357,040	\$348,169	\$335,816	(\$21,225)

12-PLANNING		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-102	PLANNING DIRECTOR	\$49,311	\$48,933	\$49,311	\$49,311	\$50,790	\$42,417	\$29,023	(\$21,767)
1-121	PLANNING BOARD CHAIRPERSON	\$500	\$250	\$0	\$0	\$0	\$0	\$0	\$0
3-320	PLANNING BOARD SECRETARY	\$500	\$250	\$0	\$0	\$0	\$0	\$0	\$0
3-330	EDUCATION/MEMBERSHIP EXPENSES	\$1,200	\$343	\$800	\$475	\$550	\$410	\$550	\$0
3-540	ADVERTISING/FEES	\$2,000	\$985	\$1,300	\$525	\$800	\$800	\$800	\$0
3-550	PURCHASED SERVICES/CONTRACTS	\$0	\$0	\$15,000	\$6,700	\$0	\$0	\$0	\$0
4-551	COMPUTER SOFTWARE	\$1,500	\$700	\$1,000	\$700	\$1,000	\$750	\$1,000	\$0
4-600	OFFICE EXPENSE	\$1,500	\$1,487	\$1,200	\$609	\$1,000	\$1,000	\$1,000	\$0
4-640	SUBSCRIPTIONS/PUBLICATIONS	\$300	\$227	\$250	\$0	\$0	\$0	\$0	\$0
6-200	HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6-201	HEALTHCARE BUYBACK	\$5,296	\$8,128	\$4,800	\$4,800	\$4,800	\$3,000	\$0	(\$4,800)
6-205	DELTA DENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6-210	FICA TAXES	\$4,254	\$4,293	\$3,772	\$4,139	\$4,252	\$3,474	\$2,220	(\$2,032)
6-215	LIFE INSURANCE	\$35	\$0	\$35	\$0	\$35	\$35	\$35	\$0
6-230	TOWN RETIREMENT	\$3,171	\$3,154	\$3,373	\$3,373	\$3,515	\$2,936	\$2,342	(\$1,173)
6-235	POSTAGE	\$400	\$1,500	\$300	\$72	\$0	\$0	\$300	\$300
6-240	ECONOMIC INITIATIVE	\$500	\$0	\$300	\$0	\$0	\$0	\$0	\$0
	FINANCIAL TOWN MEETING REDUCTION	\$0	\$0	\$0	\$0	(\$7,590)	\$0	\$0	\$7,590
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$768)	\$0	\$0
12-Planning		\$70,467	\$70,250	\$81,441	\$70,704	\$59,152	\$54,054	\$37,270	(\$21,882)

13-Building and Zoning		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-103	BUILDING/ZONING DIRECTOR	\$28,549	\$28,434	\$28,549	\$29,998	\$29,405	\$29,405	\$28,005	(\$1,400)
1-112	ELECTRICAL INSPECTOR SALARY	\$2,732	\$2,732	\$2,732	\$2,960	\$2,814	\$2,814	\$2,814	\$0
1-113	PLUMB/MECH INSPECTOR SALARY	\$2,732	\$2,732	\$2,732	\$2,504	\$2,814	\$2,814	\$2,814	\$0
1-123	ZONING BOARD CHAIRPERSON	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0
1-125	ZONING BOARD SECRETARY	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0
3-330	EDUCATION EXPENSES	\$500	\$385	\$0	\$0	\$0	\$0	\$0	\$0
3-580	BUILDING INSPECTOR TRAVEL	\$0	\$18	\$0	\$0	\$1,000	\$250	\$1,000	\$0
3-590	ELECTRICAL/PLUMB&MECH INSP TRAVEL	\$0	\$0	\$0	\$0	\$1,500	\$1,210	\$1,200	(\$300)
4-325	COMPUTER & SUPPORT	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,575	\$75
4-350	ZONING BOARD EXPENSES	\$2,600	\$1,582	\$1,600	\$1,406	\$1,575	\$1,185	\$500	(\$1,075)
4-600	OFFICE EXPENSE	\$2,500	\$925	\$2,500	\$371	\$700	\$700	\$500	(\$200)
6-200	HEALTH INSURANCE	\$4,350	\$4,305	\$4,350	\$7,437	\$12,132	\$10,785	\$0	(\$12,132)
6-205	DELTA DENTAL	\$407	\$418	\$427	\$1,120	\$1,151	\$971	\$0	(\$1,151)
6-210	FICA TAXES	\$2,744	\$2,575	\$2,692	\$2,455	\$2,475	\$2,475	\$2,142	(\$333)
6-215	LIFE INSURANCE	\$35	\$0	\$31	\$0	\$35	\$35	\$35	\$0
6-220	LONGEVITY	\$856	\$831	\$1,176	\$0	\$0	\$0	\$0	\$0
6-230	TOWN RETIREMENT	\$1,891	\$1,887	\$2,033	\$1,974	\$2,035	\$2,035	\$2,260	\$225
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$648)	\$0	\$0
13-Building and Zoning		\$50,896	\$47,824	\$50,322	\$51,725	\$59,136	\$55,531	\$42,845	(\$16,291)

14-Finance		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-104	TREASURERS SALARY	\$66,715	\$61,503	\$66,715	\$66,715	\$68,716	\$68,716	\$66,655	(\$2,061)
1-107	TAX COLLECTOR	\$36,578	\$36,199	\$36,578	\$36,578	\$37,675	\$37,675	\$32,890	(\$4,785)
1-131	DEPUTY TREASURER	\$31,446	\$30,070	\$31,446	\$31,446	\$32,389	\$32,389	\$31,417	(\$972)
1-139	TEMPORARY CLERK	\$0	\$1,445	\$0	\$0	\$0	\$0	\$0	\$0
3-330	EDUCATION/MEMBERSHIP FEES	\$3,000	\$2,830	\$3,000	\$684	\$2,500	\$1,950	\$1,950	(\$550)
4-325	COMPUTER & SUPPORT	\$0	\$0	\$2,951	\$2,951	\$3,050	\$3,050	\$3,202	\$152
4-540	POSTAGE & ADVERTISING	\$3,000	\$1,784	\$2,500	\$1,247	\$3,000	\$2,500	\$2,800	(\$200)
4-600	OFFICE EXPENSE	\$5,000	\$3,624	\$3,000	\$1,772	\$3,000	\$2,525	\$2,650	(\$350)
5-740	EQUIPMENT	\$1,419	\$416	\$750	\$500	\$0	\$0	\$0	\$0
6-200	HEALTH INSURANCE	\$24,265	\$19,820	\$14,493	\$16,482	\$18,282	\$14,651	\$15,109	(\$3,173)
6-201	HEALTHCARE BUYBACK	\$4,853	\$3,926	\$3,000	\$3,000	\$3,000	\$1,860	\$1,500	(\$1,500)
6-205	DELTA DENTAL	\$3,323	\$2,473	\$3,058	\$2,723	\$2,723	\$2,299	\$2,199	(\$524)
6-210	FICA TAXES	\$10,679	\$10,008	\$10,391	\$10,458	\$10,933	\$10,846	\$10,133	(\$799)
6-215	LIFE INSURANCE	\$106	\$0	\$93	\$0	\$105	\$105	\$105	\$0
6-220	LONGEVITY	\$0	\$0	\$1,097	\$1,097	\$1,131	\$1,131	\$0	(\$1,131)
6-230	TOWN RETIREMENT	\$8,664	\$8,009	\$4,728	\$9,216	\$9,682	\$9,682	\$10,569	\$887
6-250	UNEMPLOYMENT COMPENSATION	\$0	\$11,682	\$0	\$0	\$0	\$0	\$12,500	\$12,500
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$2,097)	\$0	\$0
14-Finance		\$199,048	\$193,789	\$183,800	\$184,869	\$196,186	\$187,282	\$193,679	(\$2,507)

15-Assessor		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-105	TAX ASSESSORS SALARY	\$28,548	\$28,434	\$28,548	\$28,548	\$29,405	\$29,405	\$28,005	(\$1,400)
1-127	ASSESSMENT REVIEW BOARD	\$1,260	\$1,260	\$600	\$600	\$300	\$300	\$300	\$0
3-330	EDUCATION/MEMBERSHIP EXPENSE	\$500	\$290	\$0	\$365	\$345	\$345	\$345	\$0
3-340	MAP MAINTENANCE	\$2,800	\$1,746	\$1,500	\$850	\$0	\$0	\$0	\$0
3-580	TRAVEL	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$0
4-325	SOFTWARE & SUPPORT	\$4,365	\$0	\$4,365	\$3,826	\$4,550	\$4,550	\$5,202	\$652
4-600	OFFICE EXPENSE	\$1,700	\$786	\$965	\$458	\$1,055	\$1,055	\$1,055	\$0
4-640	DUES/SUBSCRIPTIONS	\$400	\$162	\$200	\$116	\$0	\$0	\$0	\$0
4-662	TAX BILLS & POSTAGE	\$4,200	\$1,693	\$3,400	\$3,275	\$4,600	\$4,350	\$4,350	(\$250)
5-550	COMPUTER	\$300	\$295	\$0	\$0	\$0	\$0	\$0	\$0
6-200	HEALTH INSURANCE	\$12,132	\$11,985	\$12,180	\$12,133	\$12,133	\$0	\$0	(\$12,133)
6-205	DELTA DENTAL	\$1,108	\$1,037	\$1,163	\$1,150	\$1,151	\$0	\$0	(\$1,151)
6-210	FICA TAXES	\$2,411	\$2,304	\$2,361	\$2,313	\$2,249	\$2,249	\$2,142	(\$107)
6-215	LIFE INSURANCE	\$35	\$0	\$35	\$0	\$35	\$35	\$35	\$0
6-220	LONGEVITY	\$1,713	\$1,713	\$1,713	\$1,713	\$0	\$0	\$0	\$0
6-230	TOWN RETIREMENT	\$1,946	\$1,907	\$2,070	\$1,953	\$2,035	\$2,035	\$2,260	\$225
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$648)	\$0	\$0
15-Assessor		\$63,418	\$53,612	\$59,100	\$57,300	\$58,058	\$43,876	\$43,894	(\$14,164)

16-General Administration		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
3-320	AUDIT	\$23,000	\$19,800	\$15,600	\$15,500	\$21,000	\$21,000	\$16,000	(\$5,000)
3-340	PURCHASED SERVICES/CONTRACTS	\$18,000	\$40,961	\$27,500	\$24,989	\$13,000	\$13,000	\$11,300	(\$1,700)
3-350	COMPUTER/SOFTWARE SVC/MAINT	\$0	\$0	\$0	\$0	\$12,000	\$11,000	\$12,000	\$0
3-360	COPIER SVC/MAINTENANCE	\$0	\$0	\$0	\$0	\$5,000	\$4,500	\$1,650	(\$3,350)
3-530	TELEPHONE	\$17,760	\$15,823	\$15,000	\$17,839	\$17,500	\$17,500	\$18,000	\$500
4-622	ELECTRIC	\$19,500	\$22,011	\$18,000	\$25,633	\$28,000	\$28,000	\$25,500	(\$2,500)
4-624	HEATING FUEL	\$24,000	\$14,122	\$18,725	\$10,224	\$20,100	\$20,100	\$27,750	\$7,650
6-200	RETIREE HEALTH INSURANCE	\$30,516	\$33,236	\$21,250	\$27,949	\$33,247	\$33,247	\$25,111	(\$8,136)
6-205	RETIREE DENTAL	\$0	\$3,562	\$0	\$0	\$3,315	\$3,315	\$2,102	(\$1,213)
6-520	CASUALTY & LIABILITY INSURANCE	\$93,432	\$98,730	\$98,656	\$111,086	\$112,000	\$112,000	\$114,300	\$2,300
7-900	CONTINGENCY	\$10,500	\$7,396	\$9,000	\$8,848	\$20,000	\$18,000	\$18,000	(\$2,000)
8-727	TOWN HOUSE TRUST	\$2,500	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0
8-780	TRAVEL	\$3,000	\$2,891	\$1,500	\$1,464	\$0	\$0	\$0	\$0
	MISCELLANEOUS	\$0	\$0	\$0	\$7,465	\$0	\$0	\$0	\$0
	DEFICIT REDUCTION	\$0	\$0	\$0	\$0	\$45,000	\$45,000	\$0	(\$45,000)
16-Misc. Administration		\$242,208	\$261,032	\$225,231	\$250,997	\$330,162	\$326,662	\$271,713	(\$58,449)

17-Human Services		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-110	HUMAN SERVICES DIRECTOR	\$16,566	\$16,755	\$16,566	\$16,247	\$17,063	\$17,063	\$16,251	(\$812)
3-330	EDUCATION/MEMBERSHIP EXPENSE	\$0	\$0	\$0	\$0	\$50	\$50	\$0	(\$50)
3-580	TRAVEL	\$0	\$0	\$0	\$0	\$150	\$150	\$200	\$50
4-600	OFFICE EXPENSE	\$800	\$412	\$0	\$75	\$475	\$475	\$400	(\$75)
6-200	HEALTH INSURANCE	\$4,350	\$4,306	\$4,350	\$3,554	\$4,350	\$3,866	\$0	(\$4,350)
6-205	DELTA DENTAL	\$407	\$418	\$427	\$423	\$423	\$356	\$0	(\$423)
6-210	FICA TAXES	\$1,293	\$1,303	\$1,329	\$1,267	\$1,371	\$1,371	\$1,243	(\$127)
6-215	LIFE INSURANCE	\$35	\$0	\$35	\$0	\$35	\$35	\$35	\$0
6-220	LONGEVITY	\$805	\$805	\$805	\$828	\$853	\$853	\$0	(\$853)
6-230	TOWN RETIREMENT	\$1,087	\$1,230	\$1,133	\$1,111	\$1,240	\$1,240	\$1,311	\$71
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$269)	\$0	\$0
17-Human Services		\$25,343	\$25,229	\$24,645	\$23,505	\$26,010	\$25,190	\$19,441	(\$6,569)

18-Community Funding		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
7-850	NORTHWEST NURSING - WELL ONE	\$6,750	\$6,750	\$0	\$0	\$0	\$0	\$0	\$0
7-855	GATEWAY	\$2,925	\$2,925	\$2,925	\$2,295	\$2,295	\$2,295	\$2,524	\$229
7-860	COMPREHENSIVE COMMUNITY ACTION	\$8,250	\$8,250	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$0
7-865	CAST	\$0	\$0	\$0	\$0	\$4,922	\$4,922	\$4,922	\$0
7-870	SAMARITANS	\$190	\$190	\$0	\$0	\$0	\$0	\$0	\$0
7-872	DORA C HOWARD CENTRE	\$1,875	\$1,875	\$0	\$0	\$0	\$0	\$0	\$0
7-873	NORTHERN RI CONSERVATION DISTRICT	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7-874	WILDLIFE REHABILITATORS ASSOCIATION	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0
7-875	WESTERN RI HOME REPAIR-ADMIN	\$0	\$0	\$2,000	\$2,000	\$2,000	\$1,000	\$0	(\$2,000)
18-Community Funding		\$20,855	\$20,105	\$15,425	\$14,795	\$19,717	\$18,717	\$17,946	(\$1,771)

19-Refuse Removal		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
7-421	RAMBONE DISPOSAL	\$226,400	\$234,460	\$209,500	\$210,125	\$209,500	\$209,500	\$213,900	\$4,400
7-423	RECYCLING PROGRAM	\$15,000	\$1,551	\$2,000	\$1,928	\$2,000	\$500	\$1,500	(\$500)
7-427	RI RESOURCE RECOVERY	\$80,000	\$74,134	\$75,000	\$79,042	\$75,000	\$75,000	\$75,000	\$0
19-Refuse Removal		\$321,400	\$310,145	\$286,500	\$291,095	\$286,500	\$285,000	\$290,400	\$3,900

20-Police		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-108	CHIEFS SALARY	\$63,345	\$71,633	\$70,624	\$70,795	\$69,026	\$69,026	\$69,026	\$0
1-115	OFFICERS SALARIES	\$307,024	\$337,199	\$340,250	\$328,652	\$357,930	\$357,930	\$385,759	\$27,829
1-116	DISPATCHERS SALARIES	\$136,857	\$159,921	\$153,873	\$164,649	\$158,605	\$158,605	\$160,719	\$2,114
1-125	INCENTIVE PAY	\$5,500	\$0	\$7,500	\$10,500	\$10,500	\$10,500	\$9,500	(\$1,000)
1-130	POLICE OVERTIME	\$84,721	\$50,749	\$52,250	\$81,878	\$78,804	\$78,804	\$60,000	(\$18,804)
1-130-0	DISPATCHER'S OVERTIME	\$43,696	\$15,731	\$25,760	\$20,675	\$28,750	\$27,750	\$37,900	\$9,150
1-135	OFFICERS DETAIL	\$0	(\$40,510)	(\$14,800)	(\$12,367)	(\$12,000)	(\$12,000)	(\$10,000)	\$2,000
1-315	SCHOOL RESOURCE OFFICER	\$18,000	\$14,718	\$0	\$0	\$0	\$0	\$0	\$0
3-325	COMPUTER SERVICES	\$10,000	\$9,509	\$10,000	\$13,183	\$10,000	\$10,000	\$11,000	\$1,000
3-330	EDUCATION EXPENSES	\$12,000	\$12,390	\$10,000	\$9,711	\$7,500	\$7,200	\$7,200	(\$300)
3-530	TELEPHONE	\$0	\$499	\$0	\$0	\$0	\$0	\$0	\$0
4-430	RADIO REPAIRS	\$2,000	\$1,292	\$2,000	\$1,378	\$2,000	\$2,000	\$2,000	\$0
4-432	FUEL AND LUBE OIL	\$14,000	\$23,114	\$22,500	\$26,089	\$28,300	\$27,300	\$28,700	\$400
4-434	PARTS AND REPAIRS	\$8,000	\$10,057	\$15,000	\$8,490	\$12,000	\$10,487	\$10,000	(\$2,000)
4-435	TIRES	\$1,000	\$1,409	\$2,000	\$1,138	\$1,500	\$1,500	\$1,000	(\$500)
4-438	DEPT. OPERATIONS	\$6,000	\$9,319	\$6,000	\$7,977	\$5,000	\$5,000	\$5,000	\$0
4-600	OFFICE EXPENSE	\$6,000	\$7,179	\$6,000	\$5,852	\$3,500	\$3,500	\$3,000	(\$500)
5-550	EQUIPMENT	\$6,500	\$8,205	\$6,500	\$4,521	\$5,500	\$5,500	\$3,000	(\$2,500)
6-200	HEALTH INSURANCE	\$78,674	\$76,789	\$74,342	\$64,232	\$65,069	\$65,069	\$80,261	\$15,192
6-201	HEALTHCARE BUYBACK	\$20,071	\$36,656	\$23,000	\$14,207	\$34,319	\$32,519	\$25,708	(\$8,611)
6-205	DELTA DENTAL	\$7,960	\$9,881	\$8,358	\$6,259	\$6,388	\$6,388	\$6,153	(\$235)
6-210	FICA TAXES	\$51,394	\$57,735	\$49,745	\$55,242	\$57,370	\$57,232	\$57,774	\$404
6-215	LIFE INSURANCE	\$423	\$0	\$423	\$0	\$420	\$420	\$420	\$0
6-230	TOWN RETIREMENT	\$90,577	\$93,665	\$80,895	\$76,606	\$89,023	\$89,023	\$110,703	\$21,680
6-250	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$700	\$700
6-290	UNIFORMS	\$14,000	\$11,580	\$14,000	\$13,085	\$12,001	\$11,501	\$6,600	(\$5,401)
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$24,600)	\$0	\$0
20-Police		\$987,742	\$978,720	\$966,220	\$972,752	\$1,031,505	\$1,000,654	\$1,072,123	\$40,618

21-Animal Control		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-109	DOG OFFICERS SALARY	\$15,204	\$15,139	\$15,204	\$15,204	\$15,660	\$15,660	\$15,190	(\$470)
3-335	POUND FEES	\$20,000	\$9,712	\$10,000	\$18,606	\$15,000	\$15,000	\$11,000	(\$4,000)
4-432	FUEL AND LUBE OIL	\$1,500	\$0	\$2,000	\$786	\$1,500	\$1,500	\$1,500	\$0
4-434	PARTS AND REPAIRS	\$1,000	\$399	\$750	\$297	\$750	\$750	\$750	\$0
6-200	HEALTH INSURANCE	\$4,350	\$4,306	\$4,350	\$4,753	\$4,350	\$3,866	\$3,987	(\$363)
6-205	DELTA DENTAL	\$407	\$418	\$427	\$422	\$422	\$356	\$341	(\$81)
6-210	FICA TAXES	\$1,233	\$1,218	\$1,233	\$1,223	\$1,300	\$1,301	\$1,232	(\$68)
6-215	LIFE INSURANCE	\$35	\$0	\$35	\$0	\$35	\$35	\$35	\$0
6-220	LONGEVITY	\$912	\$912	\$912	\$912	\$940	\$940	\$911	(\$29)
6-230	TOWN RETIREMENT	\$1,036	\$1,030	\$1,102	\$1,040	\$1,149	\$1,149	\$1,299	\$151
6-290	UNIFORMS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$0
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$207)	\$0	\$0
21-Animal Control		\$46,077	\$33,534	\$36,413	\$43,643	\$41,506	\$40,750	\$36,646	(\$4,860)

22-Other Public Safety		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-190	AMBULANCE CORP. STIPENDS	\$15,000	\$14,970	\$18,000	\$13,738	\$18,000	\$18,000	\$18,000	\$0
7-930	SOUTH FOSTER FIRE CO.	\$50,000	\$50,000	\$52,375	\$52,375	\$52,375	\$49,756	\$49,756	(\$2,619)
7-940	FOSTER CENTER FIRE CO.	\$53,400	\$53,400	\$53,400	\$53,400	\$53,400	\$50,730	\$50,730	(\$2,670)
7-940	FOSTER CENTER FIRE CO TRUCK	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
7-940	FOSTER AMB CORP TRUCK DONATION	\$0	\$0	\$0	(\$5,000)	\$0	\$0	\$0	\$0
7-941	FOSTER CENTER FIRE CO GRANT MATCH	\$0	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0
7-950	MOOSUP VALLEY FIRE CO.	\$58,575	\$58,575	\$58,575	\$58,575	\$58,575	\$55,646	\$55,646	(\$2,929)
7-960	AMBULANCE CORPS.	\$84,700	\$84,700	\$81,700	\$81,700	\$68,800	\$65,360	\$61,500	(\$7,300)
7-961	PUBLIC SAFETY TRAINING	\$30,000	\$19,440	\$21,000	\$9,045	\$21,000	\$5,000	\$5,000	(\$16,000)
7-970	ENGINEERING BOARD	\$3,500	\$1,938	\$3,000	\$91	\$3,000	\$2,850	\$1,500	(\$1,500)
7-971	CIVIL DEFENSE	\$250	\$350	\$200	\$50	\$200	\$190	\$200	\$0
22-Other Public Safety		\$295,425	\$283,373	\$294,250	\$274,974	\$275,350	\$247,532	\$242,332	(\$33,018)

24-Public Works		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-111	DPW - DIRECTOR'S SALARY	\$48,966	\$48,773	\$48,966	\$48,966	\$50,790	\$50,790	\$49,266	(\$1,524)
1-114	DPW - GENERAL SALARIES	\$308,214	\$284,473	\$232,772	\$232,787	\$243,300	\$232,000	\$245,450	\$2,150
1-130	DPW - OVERTIME	\$21,878	\$25,276	\$5,000	\$20,519	\$4,500	\$4,500	\$4,500	\$0
1-132	DPW - SNOW OVERTIME	\$15,000	\$103	\$25,000	\$0	\$25,000	\$23,500	\$25,000	\$0
3-320	DPW - PROFESSIONAL SERVICES	\$3,500	\$3,384	\$2,500	\$1,903	\$2,500	\$2,500	\$2,500	\$0
3-330	EDUCATION/MEMBERSHIP EXPENSES	\$500	\$0	\$250	\$0	\$250	\$250	\$250	\$0
4-430	RADIO REPAIRS	\$2,000	\$1,656	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0
4-432	FUEL AND LUBE OIL	\$65,000	\$30,091	\$40,500	\$34,696	\$38,750	\$38,750	\$42,000	\$3,250
4-434	PARTS AND REPAIRS	\$37,000	\$38,548	\$35,000	\$37,965	\$40,000	\$37,500	\$37,500	(\$2,500)
4-435	TIRES	\$4,000	\$2,814	\$3,000	\$3,096	\$4,000	\$4,000	\$4,000	\$0
4-438	DEPT. OPERATIONS/HAND TOOLS	\$3,500	\$2,836	\$2,500	\$1,527	\$2,500	\$2,500	\$2,500	\$0
4-535	SAND AND SALT	\$50,000	\$61,787	\$65,000	\$58,948	\$65,000	\$64,000	\$64,000	(\$1,000)
4-543	ROAD OIL	\$25,000	\$25,000	\$20,000	\$20,000	\$0	\$0	\$10,000	\$10,000
4-545	ASPHALT MIX	\$10,000	\$7,646	\$7,500	\$7,967	\$5,000	\$5,000	\$5,000	\$0
4-550	EQUIPMENT	\$7,500	\$5,936	\$5,000	\$4,797	\$5,000	\$3,845	\$5,000	\$0
4-555	WELDING	\$1,000	\$873	\$750	\$791	\$1,000	\$1,000	\$1,000	\$0
4-560	GRAVEL	\$32,000	\$28,745	\$28,000	\$15,017	\$28,000	\$26,890	\$30,000	\$2,000
4-565	STONE	\$4,000	\$4,000	\$4,000	\$5,697	\$4,000	\$4,000	\$4,000	\$0
4-570	ROAD SIGNS	\$1,000	\$1,000	\$750	\$315	\$750	\$250	\$1,000	\$250
4-585	OTHER ROAD MATERIALS	\$2,000	\$1,935	\$1,000	\$922	\$1,000	\$1,000	\$1,000	\$0
4-600	OFFICE EXPENSE	\$750	\$520	\$500	\$314	\$500	\$500	\$500	\$0
5-590	PIPE	\$3,000	\$2,286	\$2,000	\$702	\$5,000	\$5,000	\$5,000	\$0
5-595	GRADER AND PLOW BLADES	\$2,500	\$2,500	\$1,500	\$1,500	\$4,000	\$4,000	\$4,000	\$0
6-200	HEALTH INSURANCE (PUBLIC WORKS)	\$63,740	\$76,749	\$76,500	\$61,641	\$57,164	\$57,164	\$63,522	\$6,358
6-201	HEALTHCARE BUYBACK	\$6,844	\$8,428	\$4,800	\$4,800	\$4,800	\$3,000	\$1,500	(\$3,300)
6-205	DELTA DENTAL	\$6,278	\$8,872	\$5,560	\$5,244	\$5,453	\$5,453	\$5,265	(\$188)
6-210	FICA TAXES	\$31,858	\$28,474	\$24,867	\$23,627	\$25,836	\$25,698	\$25,924	\$89
6-215	LIFE INSURANCE	\$318	\$0	\$220	\$0	\$245	\$245	\$280	\$35
6-220	UNION LONGEVITY	\$13,938	\$8,941	\$13,320	\$8,802	\$9,330	\$9,330	\$11,962	\$2,632
6-230	TOWN RETIREMENT	\$29,853	\$26,630	\$20,182	\$20,595	\$20,997	\$20,997	\$24,749	\$3,752
6-250	UNEMPLOYMENT COMPENSATION	\$0	\$3,696	\$35,792	\$8,567	\$0	\$5,649	\$0	\$0

6-290	UNIFORMS	\$9,600	\$7,961	\$9,600	\$5,631	\$5,000	\$5,000	\$5,000	\$0
7-400	BUILDINGS AND GROUNDS	\$20,000	\$17,117	\$20,000	\$20,594	\$22,000	\$21,500	\$22,000	\$0
7-411	SAFETY - PUBLIC WORKS	\$500	\$500	\$500	\$0	\$500	\$500	\$500	\$0
7-440	RENTAL EQUIPMENT	\$2,000	\$1,328	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0
	FEMA PROJECTS	\$0	\$0	\$0	\$20,080	\$0	\$0	\$0	\$0
	COUNCIL APPROVED REDUCTIONS	\$0	\$0	\$0	\$0	\$0	(\$6,377)	\$0	\$0
24-Public Works		\$833,237	\$768,878	\$744,829	\$678,010	\$684,164	\$661,934	\$706,168	\$22,004

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
31-Conservation Commission									
4-600	CONSERVATION COMMISSION EXPENSES	\$2,700	\$1,649	\$2,425	\$1,086	\$1,500	\$1,425	\$1,425	(\$75)
7-880	NORTHERN RI CONSERVATION	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0
31-Conservation Commission		\$3,500	\$2,449	\$2,425	\$1,086	\$1,500	\$1,425	\$1,425	(\$75)

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
32-Land Trust									
4-600	LAND TRUST EXPENSE	\$5,680	\$5,280	\$5,175	\$2,524	\$2,770	\$2,632	\$2,850	\$80
32-Land Trust		\$5,680	\$5,280	\$5,175	\$2,524	\$2,770	\$2,632	\$2,850	\$80

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
33-Libraries									
7-990	LIBRARIES OF FOSTER	\$156,610	\$156,610	\$140,219	\$140,219	\$140,219	\$133,208	\$133,208	(\$7,011)
33-Libraries		\$156,610	\$156,610	\$140,219	\$140,219	\$140,219	\$133,208	\$133,208	(\$7,011)

34-Recreation		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
1-137	RECREATION DIRECTOR	\$1,240	\$1,240	\$1,240	\$1,240	\$1,400	\$1,400	\$1,400	\$0
1-138	RECREATION SALARIES	\$8,928	\$4,900	\$4,178	\$4,128	\$4,200	\$4,200	\$0	(\$4,200)
4-400	MAINTENANCE AND REPAIRS	\$4,000	\$3,998	\$4,000	\$3,210	\$4,500	\$4,132	\$4,100	(\$400)
4-424	MOWING	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0
4-540	MAILING & ADVERTISING	\$1,400	\$1,408	\$1,000	\$917	\$1,400	\$800	\$1,000	(\$400)
5-550	EQUIPMENT	\$1,300	\$1,000	\$1,300	\$1,231	\$1,000	\$1,000	\$1,000	\$0
6-210	FICA TAXES	\$778	\$369	\$778	\$452	\$321	\$321	\$0	(\$321)
7-440	EQUIPMENT RENTAL	\$1,000	\$902	\$1,000	\$315	\$700	\$700	\$700	\$0
7-815	BASKETBALL - BOYS	\$1,500	\$1,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
7-820	BASKETBALL - GIRLS	\$1,500	\$1,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
7-825	LITTLE LEAGUE	\$3,500	\$3,415	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0
7-830	SOFTBALL	\$1,200	\$1,200	\$800	\$0	\$800	\$0	\$0	(\$800)
7-840	ARTS AND CRAFTS	\$600	\$173	\$0	\$0	\$0	\$0	\$0	\$0
7-841	ACTIVITIES & EVENTS EXPENSE	\$1,500	\$1,500	\$1,500	\$1,475	\$3,500	\$2,968	\$4,500	\$1,000
7-845	FIELD TRIPS	\$1,600	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0
7-885	SENIOR CITIZENS	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$2,500	\$3,000	\$0
7-890	RI EXTENSION	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7-891	FOOTBALL	\$1,500	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	(\$1,000)
7-892	ANNUAL EVENTS	\$2,500	\$5,622	\$2,200	\$2,206	\$0	\$0	\$0	\$0
7-893	FOSTERING THE ARTS SUMMER CONCERT	\$1,500	\$1,350	\$1,800	\$1,800	\$1,800	\$1,800	\$500	(\$1,300)
34-Recreation		\$39,546	\$35,052	\$28,796	\$24,974	\$28,621	\$25,821	\$21,200	(\$7,421)

41-Capital		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
8-711	CAPITAL -TOWN CLERK	\$0	\$0	\$0	\$0	\$27,000	\$27,000	\$0	(\$27,000)
8-712	CAPITAL - PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-714	CAPITAL - FINANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-715	CAPITAL - ASSESSOR	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$43,000	\$43,000
8-720	CAPITAL - POLICE	\$26,409	\$26,408	\$26,409	\$24,060	\$24,060	\$24,060	\$26,500	\$2,440
8-721	CAPITAL - ANIMAL CONTROL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-724	CAPITAL - P.W. HIGHWAY	\$335,000	\$42,951	\$100,000	\$100,000	\$150,000	\$150,000	\$85,000	(\$65,000)
8-726	CAPITAL - P.W. BLDGS & GROUNDS	\$58,000	\$21,490	\$0	\$0	\$25,000	\$25,000	\$0	(\$25,000)
8-729	CAPITAL - FIRE DEPARTMENT	\$130,000	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0
8-731	CAPITAL - CONSERVATION COMMISSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-732	CAPITAL - LAND TRUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-733	CAPITAL - ENGINEERING BOARD	\$0	\$0	\$170,000	\$170,000	\$138,000	\$138,000	\$125,000	(\$13,000)
8-734	CAPITAL - RECREATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-735	CAPITAL - ISAAC PAINE SCHOOL	\$60,000	\$60,000	\$0	\$0	\$10,000	\$10,000	\$0	(\$10,000)
8-736	CAPITAL - BUILDING DEPARTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-737	CAPITAL - TOWN HOUSE TRUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-738	CAPITAL - POLICE STATION IMPROVEME	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
8-739	CAPITAL - TOWN HALL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-972	CAPITAL - EDDY BUILDING IMPROVEME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-973	CAPITAL - WOODY LOWDEN IMPROVEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8-974	CAPITAL - DPW GARAGE IMPROVEMENT	\$25,000	\$29,137	\$0	\$0	\$0	\$0	\$0	\$0
41-Capital		\$709,409	\$384,986	\$296,409	\$294,060	\$374,060	\$374,060	\$279,500	(\$94,560)

		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
8-995	2% CAPITAL OUTLAY	\$266,494	\$266,494	\$245,970	\$245,970	\$225,214	\$225,214	\$221,592	(\$3,622)
42-Capital 2%		\$266,494	\$266,494	\$245,970	\$245,970	\$225,214	\$225,214	\$221,592	(\$3,622)
Total Budget		\$12,174,755	\$11,906,628	\$11,715,995	\$11,625,163	\$11,859,995	\$11,250,077	\$11,580,683	(\$279,312)
									% OF TOTAL BUDGET
Capital Budget		\$709,409	\$384,986	\$296,409	\$294,060	\$374,060	\$374,060	\$279,500	3.15%
Capital Transfer		\$266,494	\$266,494	\$245,970	\$245,970	\$225,214	\$225,214	\$221,592	1.90%
Town Operations		\$3,744,340	\$3,624,652	\$3,510,491	\$3,434,491	\$3,597,596	\$3,333,491	\$3,468,957	30.33%
Foster Schools		\$7,454,512	\$7,630,496	\$7,663,125	\$7,650,642	\$7,663,125	\$7,317,312	\$7,610,634	64.61%

REVENUES		Budget FY2009	Actual FY2009	Budget FY2010	Actual FY2010	2011 Adopted FTM Budget	Working Budget FY2011	Request FY2012	2011 to 2012 Increase (decrease) from FTM
311	TAX COLLECTIONS	\$9,999,530	\$9,893,299	\$10,326,868	\$10,405,732	\$10,568,038	\$10,766,801	\$11,173,921	\$605,883
	PRIOR YEAR TAXES	\$0	\$0	\$0	\$0	\$0	\$148,260	\$150,000	\$150,000
316	CURRENT YR TAX UNCOLLECTIBLE	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$165,552)	(\$323,004)	(\$335,218)	(\$169,666)
319	TAX INTEREST	\$65,000	\$60,280	\$65,000	\$71,665	\$60,000	\$60,000	\$55,000	(\$5,000)
320	LICENSES & FEES	\$84,543	\$72,969	\$70,000	\$64,378	\$58,000	\$58,000	\$50,000	(\$8,000)
322	BUILDING FEES	\$30,000	\$33,854	\$30,000	\$39,376	\$24,000	\$24,000	\$24,000	\$0
323	ZONING FEES	\$4,000	\$5,979	\$4,000	\$7,361	\$4,000	\$4,000	\$4,000	\$0
324	TAX LIEN FEES	\$3,500	\$5,378	\$3,500	\$3,894	\$3,500	\$3,500	\$3,500	\$0
325	POLICE FINES AND FEES	\$45,000	\$56,856	\$50,000	\$46,019	\$50,000	\$50,000	\$50,000	\$0
335	MUNICIPAL REVENUE SHARING	\$235,970	\$119,270	\$0	\$0	\$0	\$0	\$0	\$0
336	MOTOR VEHICLE PHASE-OUT	\$865,030	\$857,972	\$857,971	\$759,861	\$822,123	\$67,266	\$65,000	(\$757,123)
338	PUBLIC UTILITIES	\$41,605	\$41,563	\$37,527	\$46,276	\$41,563	\$41,563	\$41,563	\$0
339	TAX EXEMPTIONS 45-12-51	\$437	\$437	\$476	\$476	\$417	\$417	\$417	\$0
340	HOTEL TAX/MEALS & BEVERAGE TAX	\$16,993	\$17,985	\$20,000	\$18,023	\$17,846	\$17,846	\$17,000	(\$846)
341	SCHOOL CONSTRUCTION AID	\$28,738	\$0	\$45,744	\$27,822	\$0	\$0	\$0	\$0
343	LIBRARY AID	\$33,195	\$33,195	\$33,174	\$33,174	\$34,283	\$34,283	\$32,000	(\$2,283)
344	LIBRARY AID CONTRA	(\$33,195)	(\$33,195)	(\$33,174)	(\$33,174)	(\$34,283)	(\$34,283)	(\$32,000)	\$2,283
361	INTEREST ON INVESTMENTS	\$85,000	\$12,468	\$7,500	\$2,844	\$2,000	\$2,000	\$2,000	\$0
391	TRANSFER FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	TRANSFER FROM CAPITAL FUND	\$709,409	\$709,409	\$296,409	\$296,409	\$374,060	\$374,060	\$279,500	(\$94,560)
930	MISCELLANEOUS INCOME	\$60,000	\$48,317	\$1,000	\$54,072	\$0	\$0	\$0	\$0
BUDGETED REVENUES		\$12,174,755	\$11,836,036	\$11,715,995	\$11,744,208	\$11,859,995	\$11,294,709	\$11,580,683	(\$279,312)
BUDGETED EXPENDITURES				\$11,715,995	\$11,625,163	\$11,859,995	\$11,250,077	\$11,580,683	(\$279,312)
BUDGETED/ACTUAL SURPLUS (LOSS)					\$119,045	\$0	\$44,632	\$0	\$0
					\$0	\$0	\$0	\$0	