

TOWN OF FOSTER



COVERED BRIDGE: BY MICHELE MAY

Adopted Municipal Budget
2016-2017
FTM Approved
May 3, 2016

**TOWN OF FOSTER
FINANCIAL TOWN MEETING
TABLE OF CONTENTS
2016-2017 FYE**

SECTION & CONTENT

Section 1 – Budget Discussion & Analysis

Section 2 – Adopted Budget

Section 3 - Foster School Department Summary Budget

Section 1

Budget Discussion & Analysis **(As presented at the Financial Town Meeting)**

TOWN OF FOSTER BUDGET DISCUSSION & ANALYSIS 2016-2017 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 is intended for the fiscal year ending June 30, 2017.

BUDGET OVERVIEW FOR 2017

REVENUE CHANGES & ASSUMPTIONS

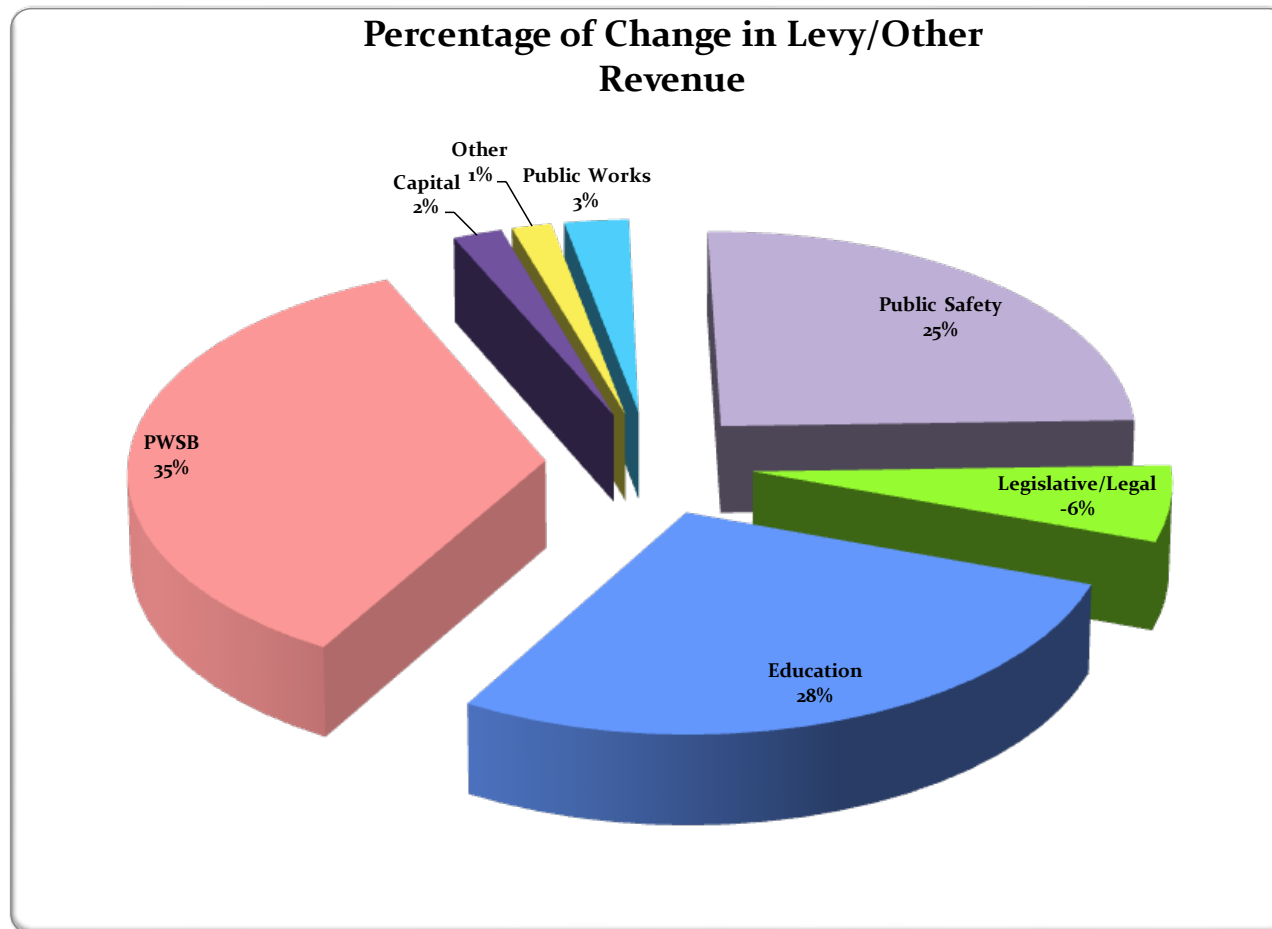
- Under RI General Law 44-5-2, the current year's budget cannot reflect more than the maximum tax levy of \$12,676,011, which would be an increase of \$487,539, or 4.00%, from 2016.
- This budget includes an increase in the levy of \$414,028, or 3.40%.
- The property tax levy for the 2016/2017 budget includes motor vehicles at an unchanged tax rate of \$36.95 per \$1,000 of assessed valuation and assumes the continuation of the State phase-out exemption on the first \$500 of vehicle assessments.
- The tax collection revenue is currently reported at the proposed levy necessary to balance the budget. This will be adjusted to reflect the actual levy necessary to balance the budget based upon the outcome of this meeting and finalization of property valuations.
- The account titled "Prior Year Tax Revenue" reflects an estimate of the taxes due and collectible at the end of fiscal year 2016 and expected to be collected in 2017.
- The account titled "Current Year Taxes Uncollectible" reflects 3% of the current year levy assuming a 97% collection rate in the year a tax is levied (primarily based on a 10 year average). This is reflected as a reduction of revenue to net the current year levy collection rate at 97%.
- The transfer from the Land Trust Fund correlates with the approved operating expenditures for the Land Trust in 2017. These expenditures are reported in Department 32. Any increase or decrease in the budgeted expenditures in this department will be offset by an equivalent change in the budgeted transfer from the Land Trust Fund.

Financial Town Meeting - May 3, 2016

Budget Narrative

Page 1

- The transfer from the Capital Fund correlates with the approved capital expenditures and reflects the amount to be funded from the Capital Fund in fiscal year 2017. These expenditures are reported in Department 41. Any increase or decrease in the budgeted expenditures in this department will be offset by an equivalent change in the budgeted transfer from the Capital Fund.
- All other revenues, including state aid, are projections based on the proposed state budget, history, and knowledge of current events and activities.



EXPENDITURE ANALYSIS

- The Paine School requested a 0% increase in the Town's appropriation for the 2017 fiscal year; however, the Town Council reduced the appropriation by \$32,443, or 1%, primarily due to the decrease in student population. The Paine School has a cumulative fund balance for education of \$479,388 as of June 30, 2015-\$179,018 of which is restricted for educational purposes only (approximately 4% of the school department budget), and the remaining balance of \$300,370 is designated for the capital reserve fund established in the 2016 fiscal year by the School Committee to utilize a portion of surplus funds to assist the Town in funding the School's long-term capital goals.

Paine School is anticipating a surplus for the fiscal year ending June 30, 2016 due in part to unexpected retirements.

The School Committee also requested an appropriation of \$175,500 from the Town's Capital Reserve Fund for a major heating system upgrade project and ADA compliance improvements. This amount is reflected in Department 41.

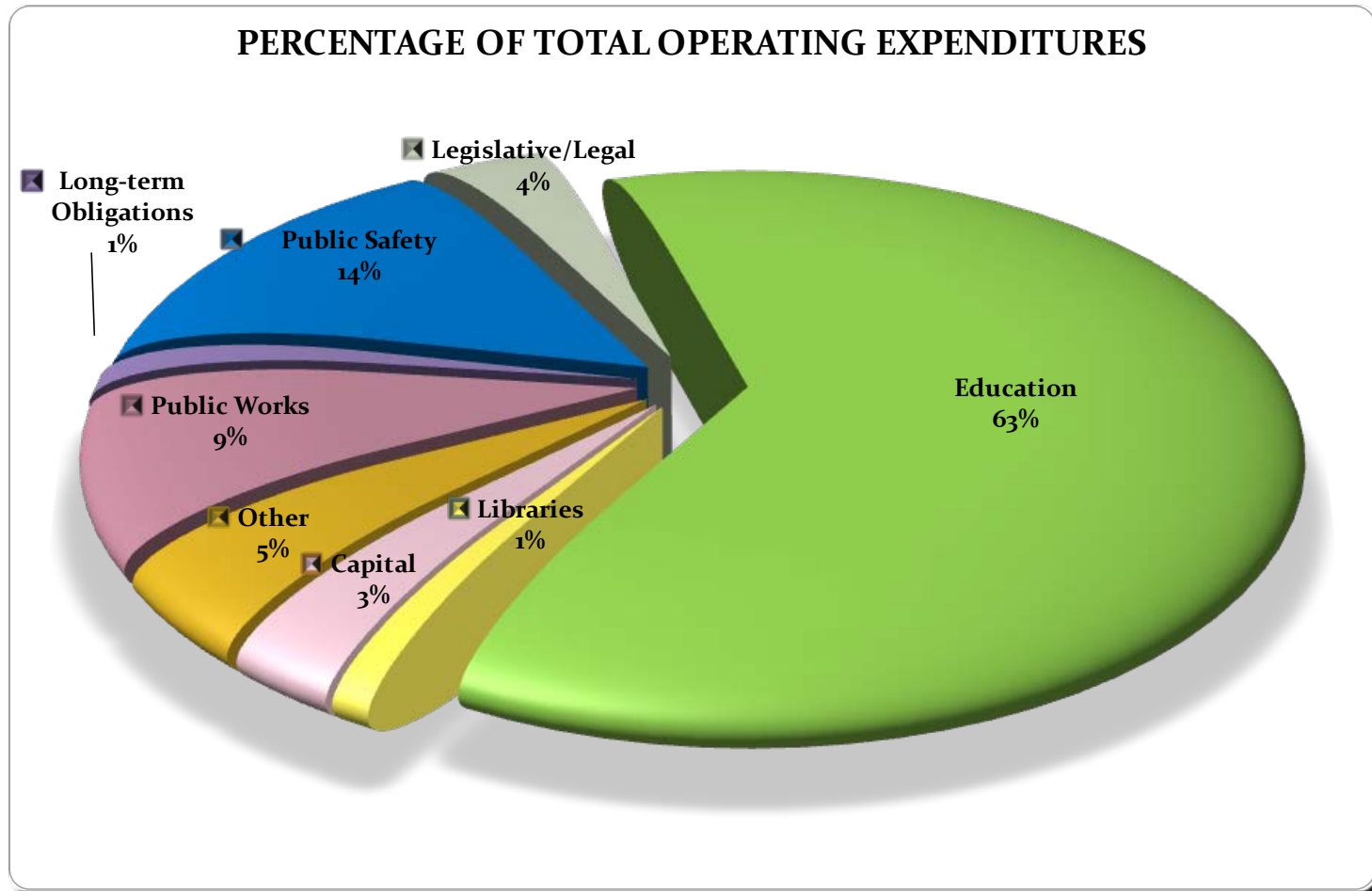
- The Foster-Glocester Regional School increased the appropriation request for operations in the amount of \$106,196, or 2.61%, and decreased the appropriation request for debt in the amount of \$6,579, or 0.99%, for a net overall increase of \$99,616 from the 2016 Financial Town Meeting (FTM) adopted budget. However, the increase to be funded by the Town in fiscal year 2017 is \$171,953 (\$99,616, and an additional \$72,337 as a result of the "student population change").

As of June 30, 2015 the Town had a committed fund balance for "student population change" of \$258,500 to assist the Town in funding significant increases in appropriation in the year they occur. The FTM adopted budget for the 2016 fiscal year includes the use of fund balance in the amount of \$72,337 to cover the increase in the request for operations directly related to the increase in student population. The 2017 student population shift is in favor of the Town of Foster; therefore, the set-aside for student population is not being utilized to fund FG Regional School's operations. The remaining funds committed for future student population changes will be \$186,163 at the end of June 30, 2017.

The Foster-Glocester Regional School's budget was adopted at their FTM held on March 15, 2016. The appropriation is fixed and cannot be adjusted.

- This proposed budget includes an increase of \$441,019 in Operating expenditures from the 2016 adopted FTM budget, net of capital (dept. 41). This increase is primarily due to additional funding requests in the following departments: Police, \$120,685; Education, \$139,510; and Long-term debt and obligations (Providence Water Supply Board settlement payments), \$175,000.

The allocation of total budgeted operating expenditures by function is as follows:



BUDGETARY EXPENDITURE ASSUMPTIONS

- Salary increases are projected between 2-3% for most employees. The Town is in negotiations with the Laborers/ Town Hall Clerks to settle their Collective Bargaining Agreement which expires on June 30, 2016. All other contracts are in force through the end of fiscal year 2017.
- An assumption of a 3% increase in medical insurance premiums and a 10% increase in dental premiums is applied throughout this budget proposal. These increases have been evaluated by our provider and are considered accurate.
- Unemployment compensation requirements were considered but not anticipated in this budget. There is an expectation that extraordinary expenditures and obligations may arise. A “Contingency” account exists in Department 16 to cover these occurrences.
- The mandatory retirement employer contribution percentages set by the State of RI for the State of RI Municipal Pension system decreased from 12.83% to 11.82% for Municipal Employees and decreased from 32.58% to 27.05% for Police Officers.
- Estimates were obtained from service providers and consultants wherever possible (audit fees, property assessment revaluation, insurances, software maintenance, etc.) and utilized throughout this budget.

NOTABLE EXPENDITURE MODIFICATIONS BY DEPARTMENT

- This proposed budget includes several considerations as a result of the Council’s analysis of the Town’s needs and current laws and regulations. Some of these changes not previously addressed include the following:
 - ✓ Department 11, which funds most of the Town’s legislative and legal obligations, reflects an increase in election expenses to fund a possible local primary election and the November 2016 presidential, state, and local election, as well as changes in salary and benefit expenses due to a restructuring of staffing based on needs from full-time to part-time positions.

- ✓ The Planning Department, Department 12, maintains the working hours for the Planner at 24 hours per week and reflects a decrease in Professional Services due to the pending completion of the Town's Comprehensive Community Plan (which marks the end of our contract with Mason & Associates to assist in this project). The State of Rhode Island mandates that the Plan be updated, locally adopted, and approved at the State level every five to ten years.
- ✓ The Building and Zoning Department, Department 13, continues to fund a weekly 24 hour position for the Building & Zoning Official and staff.
- ✓ The Assessor's Department reflects a decrease in the appropriation for the "Property Revaluation" account of \$6000. All municipalities are mandated by Rhode Island General Law to have a statistical revaluation on taxable real property every three years and a full revaluation every nine years. The statistical revaluation was completed as of December 31, 2015. A full revaluation is required in two years and estimated to cost over \$100,000. A resolution will be presented during the FTM to reserve any unexpended appropriations in this account to fund future property revaluations.
- ✓ Department 16, which includes funding of Town-wide general administration expenditures, reflects:
 - A transfer of \$20,000 to the OPEB (Other than Pension Employee Benefits) Fund to fund current and future OPEB liabilities. Funding requirements are estimated based on the most recent actuarial study;
 - A transfer of \$4,350 to the Cemetery Fund for the upkeep and maintenance of cemetery plots included in the Town's Perpetual Care Program;
 - An increase in the "Contingency" account to a total request of \$30,000 for possible litigation, arbitration, or other unanticipated but necessary expenditures, including the possible acquisition of LESO Equipment (see below);
 - A reclassification of the appropriation titled "LESO Equipment" of \$10,000 to fund transportation expenses related to equipment acquired from the Federal Government's Law Enforcement Support Office (LESO) Program at no cost. This \$10,000 was reclassified to the "Contingency" account because the program was suspended for most of the 2016 fiscal year but recently resumed. This

reclassification ensures the money will be available if additional equipment becomes available, without committing it exclusively to transportation expenses for this equipment.

The last acquisition from the program, the 2009 Freightliner dump truck pictured below, was received in June 2015, valued at \$150,000, and cost the Town only \$5,995 to transport from California. This truck was outfitted recently to also serve as a plow and sander, at an additional cost of approximately \$45,000 funded from the 2016 capital budget; this eliminated the necessity of purchasing new equipment at an estimated minimum savings of \$130,000.



- ✓ The Police Department's proposed budget reflects contractual wage and step increases, and changes in staffing assumptions. This is reflected in Department 20.
- ✓ Fire Companies and the Ambulance Corps.' Operations were primarily level-funded. This is reflected in Department 22.
- ✓ The Department of Public Works (DPW) has anticipated additional expenditures for the maintenance of its aging vehicles and equipment as well as asphalt funded by decreases in anticipated costs for fuel and professional services. This is reflected in Department 24.

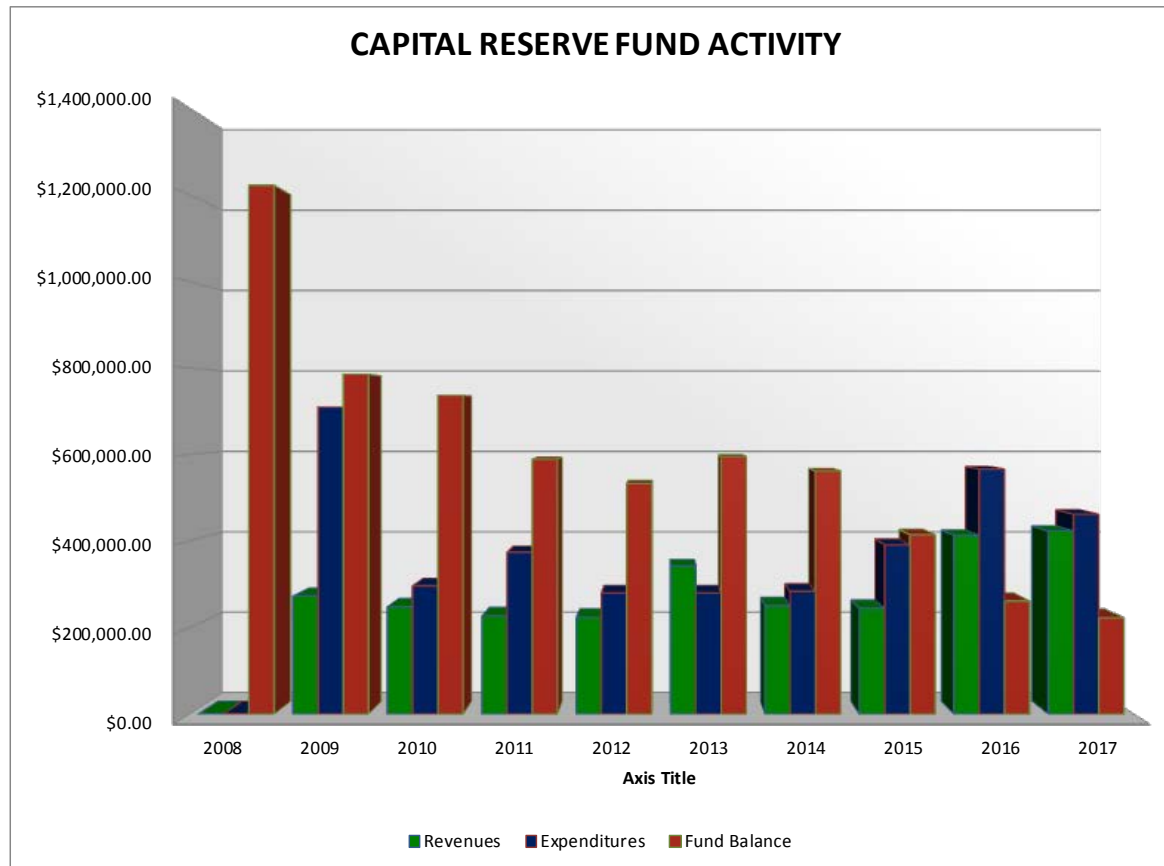
- ✓ The Library Board requested an increase of \$2,000 in the Town's appropriation for the 2017 fiscal year; however, the Town Council level funded the library.
- ✓ Department 40, used to account for Long-term debt and obligations, includes an increase of \$175,000 to fund the 2nd payment of ten to the Providence Water Supply Board (PWSB) for a settlement agreement approved at the 2016 FTM. The 1st payment was made using funds from the Foster Reserve Account (Rainy Day Fund). This department also includes an appropriation of \$30,000 to pay for the additional estimates of a police station repair, addition, or construction. This expenditure will be funded by the Foster Reserve Account or rolled into a future long-term debt issuance if the project progresses.

A Resolution was presented and approved during the 2015 FTM to utilize these reserved funds for the PWSB payment. At the end of this meeting a Resolution will be presented to approve the use of this account, once again, for the payment of the initial project costs for the police station.

Per the Town Charter the monies appropriated from the Foster Reserve Account must be restored through the subsequent budget process or a plan adopted to fully repay the amount appropriated. As of June 30, 2015 the Foster Reserve Fund Account was at the balance mandated by the Town Charter and the Town is anticipating a surplus at the end of the 2016 fiscal year. We will reevaluate the need to reimburse the Foster Reserve Account at the 2017 FTM.

- ✓ Capital includes all expenditures recommended by the Planning Board. Capital expenditures include: \$6,000 towards the future replacement of the Town's server; \$43,865 for the 3rd and final lease payment for 4 police vehicles acquired in July of 2014; \$180,000 for paving and maintenance of Town-owned roads; \$32,178 for the Johnson Road Bridge retaining wall; \$24,200 for the purchase of a box paver and other large vehicle maintenance expenses; and \$175,500 for a partial payment of a major heating system upgrade project and ADA compliance improvements at Paine School. This is all reflected in Department 41.

- ✓ Per the Town Charter the Town is required to transfer 2% of the estimated annual expenditures for operations to the Capital Reserve Fund to set aside monies to pay for future capital projects. This budget includes a \$175,000 additional transfer to improve the financial status of the Capital Reserve Fund. For several years, the Town's capital improvement needs have significantly outweighed the contributions into the fund resulting in a declining fund balance in the Capital Reserve Fund. It is projected that the Fund cannot sustain the burden of the Town's capital needs without a change in the funding policy; this budget includes an initial step towards this change. The proposed transfer is 3.30% of the proposed fiscal year 2017 expenditures.



TAX RATE ANALYSIS AND PROJECTIONS

The estimates are based on current assessments because the Town is in the process of valuating certain properties and the budget has not been adopted. The estimates below are based on the property valuations and levy as a whole; however, it is not possible to estimate how the budget adoption and property assessments will affect each individual. For example, many individuals will receive a decreased motor vehicle bill based on the overall decrease in the Town's assessment for motor vehicles of \$2,641,737. The increase in the real estate tax rate reflects the decrease in anticipated overall motor vehicle collections.

CURRENT YEAR RATES

- The current property tax rates are as follows:
 - Real Estate - \$21.42 per \$1,000 of assessed valuation for real estate
 - Tangible Personal Property - \$29.46 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 \$2,000 exemption

INCREASE BASED ON CURRENT BUDGET WITH THE CURRENT MOTOR VEHICLE EXEMPTION

- The Town Council has adopted the State mandated motor vehicle exemption of \$500. We estimate the following property tax rates based on the budget proposed:
 - Real Estate - \$22.53 per \$1,000 of assessed valuation for real estate
 - Tangible Personal Property - \$30.88 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 a \$500 exemption

Examples: The following examples utilize estimates obtained from the Assessor's current valuations (subject to changes prior to certification).

Based on this increase, owners of real property would be billed an additional:

- \$222.00 annually for property valued at \$200,000
- \$333.00 annually for property valued at \$300,000
- \$444.00 annually for property valued at \$400,000
- \$555.00 annually for property valued at \$500,000

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 \$0.06 per \$1,000 of assessed valuation.

Section 2

Adopted Budget

**Financial Town Meeting
(May 3, 2016)**

11-LEGISLATIVE/LEGAL/GEN		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-101	TOWN CLERKS SALARY	\$49,237	\$49,064	\$49,196	\$50,431	\$51,944	\$1,513		
1-106	DEPUTY CLERKS SALARY	\$31,808	\$32,126	\$32,096	\$35,444	\$36,507	\$1,063		
1-110	TOWN HALL ADMINISTRATIVE CLERKS	\$90,635	\$56,562	\$69,865	\$68,978	\$79,405	\$10,427		
1-120	COUNCIL SALARIES	\$9,125	\$9,125	\$0	\$0	\$0	\$0		
1-122	SOLICITORS	\$45,000	\$52,500	\$53,550	\$62,500	\$62,500	\$0		
1-124	PROBATE JUDGE	\$3,600	\$3,600	\$3,672	\$3,800	\$3,800	\$0		
1-126	CANVASSERS	\$4,000	\$4,040	\$4,121	\$5,226	\$5,400	\$174		
3-330	EDUCATION/MEMBERSHIPS	\$1,370	\$470	\$475	\$1,500	\$1,880	\$380		
4-350	CANVASSERS EXPENSES	\$710	\$1,984	\$4,101	\$4,150	\$1,550	(\$2,600)		
4-355	ELECTION EXPENSES	\$6,702	\$51	\$7,068	\$3,750	\$7,780	\$4,030		
4-360	COUNCIL ADM EXPENSES	\$616	\$773	\$1,549	\$1,250	\$2,000	\$750		
4-375	SEALER OF WEIGHTS/MEASURES EXPENSE	\$144	\$462	\$98	\$250	\$250	\$0		
4-600	TOWN CLERKS OFFICE EXPENSE	\$3,703	\$6,501	\$8,457	\$5,000	\$5,000	\$0		
4-611	MUNICIPAL CODE MAINT EXPENSE	\$0	\$0	\$0	\$1,000	\$1,000	\$0		
5-550	CLERKS VOLUME/EQUIPMENT	\$3,052	\$1,717	\$1,901	\$3,000	\$3,650	\$650		
6-200	HEALTH INSURANCE	\$64,691	\$47,671	\$44,032	\$58,612	\$32,980	(\$25,632)		
6-205	DELTA DENTAL	\$5,195	\$3,099	\$1,880	\$3,105	\$1,654	(\$1,451)		
6-210	FICA TAXES	\$12,413	\$9,860	\$10,861	\$11,965	\$12,989	\$1,024		
6-215	LIFE INSURANCE	\$190	\$143	\$120	\$160	\$200	\$40		
6-220	LONGEVITY	\$2,834	\$1,462	\$1,507	\$1,552	\$1,935	\$383		
6-230	TOWN RETIREMENT	\$20,460	\$16,280	\$13,774	\$20,067	\$20,069	\$2		
6-550	UNEMPLOYMENT COMPENSATION	\$0	\$6,280	\$3,527	\$0	\$0	\$0		
6-999	OPEB ADJUSTMENT	\$0	\$3,647	\$0	\$0	\$0	\$0		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
11-Legislative/Legal/Gen		\$355,485	\$307,417	\$311,850	\$341,740	\$332,493	(\$9,247)	\$332,493	-2.71%

12-PLANNING		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-102	PLANNING DIRECTOR	\$29,239	\$29,312	\$23,510	\$35,879	\$36,955	\$1,076		24 hrs
1-121	PLANNING BOARD CHAIRPERSON	\$0	\$0	\$0	\$0	\$0	\$0		
3-330	EDUCATION/MEMBERSHIP EXPENSES	\$445	\$365	\$0	\$1,000	\$1,000	\$0		
3-540	ADVERTISING/FEES	\$335	\$423	\$170	\$500	\$1,000	\$500		
3-550	PROFESSIONAL SERVICES/CONTRACTS	\$9,398	\$13,001	\$7,250	\$28,115	\$5,000	(\$23,115)		
4-551	COMPUTER SOFTWARE	\$771	\$700	\$2,450	\$1,500	\$1,500	\$0		
4-600	OFFICE EXPENSE	\$550	\$680	\$389	\$500	\$1,000	\$500		
6-200	HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
6-205	DELTA DENTAL	\$0	\$0	\$0	\$0	\$0	\$0		
6-210	FICA TAXES	\$2,275	\$2,242	\$1,800	\$2,745	\$2,827	\$82		
6-215	LIFE INSURANCE	\$38	\$38	\$29	\$40	\$50	\$10		
6-230	TOWN RETIREMENT	\$3,470	\$3,491	\$2,486	\$4,603	\$4,368	(\$235)		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
12-Planning		\$46,521	\$50,252	\$38,084	\$74,882	\$53,700	(\$21,182)	\$53,700	-28.29%

13-Building and Zoning		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-103	BUILDING/ZONING DIRECTOR	\$28,005	\$28,421	\$22,134	\$35,668	\$36,738	\$1,070		24 hrs
1-112	ELECTRICAL INSPECTOR	\$2,814	\$2,842	\$2,899	\$3,000	\$3,500	\$500		
1-113	PLUMB/MECH INSPECTOR	\$2,814	\$2,842	\$2,899	\$3,000	\$3,500	\$500		
1-123	ZONING BOARD CHAIRPERSON	\$0	\$0	\$0	\$0	\$0	\$0		
3-320	CONSULTANT	\$0	\$0	\$3,400	\$0	\$0	\$0		
3-330	EDUCATION EXPENSES	\$569	\$65	\$571	\$600	\$600	\$0		
3-580	BUILDING INSPECTOR TRAVEL	\$1,187	\$70	\$125	\$0	\$0	\$0		
3-590	ELECTRICAL/PLUMB&MECH INSP TRAVEL	\$931	\$1,240	\$565	\$1,800	\$1,000	(\$800)		
4-325	COMPUTER & SUPPORT	\$1,875	\$1,935	\$3,750	\$2,000	\$2,000	\$0		
4-350	ZONING BOARD EXPENSES	\$175	\$1,234	\$400	\$500	\$250	(\$250)		
4-600	OFFICE EXPENSE	\$870	\$1,081	\$1,241	\$750	\$750	\$0		
6-200	HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
6-205	DELTA DENTAL	\$0	\$0	\$0	\$0	\$0	\$0		
6-210	FICA TAXES	\$2,142	\$2,174	\$1,694	\$2,729	\$2,810	\$81		
6-215	LIFE INSURANCE	\$38	\$38	\$22	\$40	\$50	\$10		
6-230	TOWN RETIREMENT	\$3,316	\$3,385	\$1,965	\$4,576	\$4,343	(\$233)		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
13-Building and Zoning		\$44,736	\$45,327	\$41,665	\$54,663	\$55,541	\$878	\$55,541	1.61%

14-Finance		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-104	TREASURERS SALARY	\$66,655	\$66,975	\$68,315	\$70,028	\$72,129	\$2,101		
1-107	TAX COLLECTOR	\$24,668	\$32,572	\$34,353	\$35,444	\$36,507	\$1,063		
1-131	DEPUTY TREASURER	\$31,417	\$32,554	\$33,591	\$34,902	\$35,949	\$1,047		
3-330	EDUCATION/MEMBERSHIP FEES	\$551	\$1,308	\$1,142	\$1,200	\$1,200	\$0		
4-325	COMPUTER & SUPPORT	\$3,425	\$3,525	\$3,695	\$4,320	\$3,970	(\$350)		
4-540	POSTAGE & ADVERTISING	\$2,751	\$1,782	\$2,420	\$3,100	\$3,300	\$200		
4-600	OFFICE EXPENSE	\$1,572	\$3,321	\$3,604	\$2,250	\$3,200	\$950		
5-740	EQUIPMENT	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)		
6-200	HEALTH INSURANCE	\$15,562	\$15,792	\$17,458	\$18,319	\$18,509	\$190		
6-201	HEALTHCARE BUYBACK	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0		
6-205	DELTA DENTAL	\$2,162	\$1,984	\$1,979	\$1,979	\$2,177	\$198		
6-210	FICA TAXES	\$9,063	\$9,769	\$10,043	\$10,853	\$11,062	\$209		
6-215	LIFE INSURANCE	\$114	\$114	\$114	\$120	\$150	\$30		
6-230	TOWN RETIREMENT	\$14,532	\$15,733	\$15,557	\$18,010	\$17,090	(\$920)		
6-250	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0		
	FEDERAL GRANT - INDIRECT COSTS	\$0	\$0	(\$1,462)	\$0	\$0	\$0		
14-Finance		\$173,972	\$186,929	\$192,309	\$203,025	\$206,743	\$3,718	\$206,743	1.83%

15-Assessor		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-105	TAX ASSESSORS SALARY	\$28,005	\$28,516	\$28,899	\$29,723	\$30,615	\$892		20 hrs
1-127	ASSESSMENT REVIEW BOARD	\$300	\$300	\$306	\$600	\$600	\$0		
3-326	PROPERTY REVALUATION	\$0	\$15,000	\$31,000	\$21,000	\$15,000	(\$6,000)		
3-330	EDUCATION/MEMBERSHIP EXPENSE	\$305	\$255	\$505	\$875	\$1,105	\$230		
3-580	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0		
4-325	SOFTWARE & SUPPORT	\$5,425	\$5,525	\$5,125	\$9,275	\$11,415	\$2,140		
4-600	OFFICE EXPENSE	\$1,642	\$2,213	\$2,235	\$2,475	\$1,775	(\$700)		
4-662	TAX BILLS & POSTAGE	\$4,671	\$4,729	\$4,935	\$5,100	\$5,150	\$50		
6-200	HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
6-205	DELTA DENTAL	\$0	\$0	\$0	\$0	\$0	\$0		
6-210	FICA TAXES	\$2,142	\$2,181	\$2,211	\$2,274	\$2,342	\$68		
6-215	LIFE INSURANCE	\$38	\$38	\$38	\$40	\$50	\$10		
6-230	TOWN RETIREMENT	\$3,316	\$3,396	\$3,299	\$3,813	\$3,619	(\$194)		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
15-Assessor		\$45,844	\$62,153	\$78,553	\$75,175	\$71,671	(\$3,504)	\$71,671	-4.66%

16-General Administration		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
3-320	AUDIT	\$12,739	\$12,742	\$12,980	\$14,000	\$18,000	\$4,000		
3-320-1	OPEB ACTUARIAL VALUATION	\$2,450	\$0	\$2,450	\$1,500	\$1,500	\$0		
3-340	PURCHASED SERVICES/CONTRACTS	\$13,728	\$13,831	\$19,969	\$19,000	\$20,000	\$1,000		
3-350	COMPUTER/SOFTWARE SVC/MAINT	\$13,695	\$15,586	\$15,190	\$16,000	\$22,000	\$6,000		
3-360	COPIER SVC/MAINTENANCE	\$1,363	\$1,363	\$1,363	\$1,850	\$2,500	\$650		
3-530	TELEPHONE	\$18,700	\$19,938	\$19,801	\$19,500	\$20,000	\$500		
4-622	ELECTRIC	\$18,998	\$21,985	\$25,612	\$35,000	\$30,000	(\$5,000)		
4-624	HEATING FUEL	\$11,809	\$18,356	\$14,312	\$18,000	\$17,000	(\$1,000)		
6-200	RETIREE HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
6-205	RETIREE DENTAL	\$0	\$0	\$0	\$0	\$0	\$0		
6-206	AFFORDABLE CARE TAXES AND FEES	\$0	\$0	\$133	\$300	\$500	\$200		
6-520	CASUALTY & LIABILITY INSURANCE	\$91,990	\$81,846	\$90,540	\$95,000	\$95,000	\$0		
7-900	CONTINGENCY	\$12,184	\$4,909	\$41,474	\$20,000	\$30,000	\$10,000		
7-900-1	LESO EQUIPMENT	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)		
8-700	OPEB TRANSFER/FUNDING	\$30,000	\$27,000	\$18,029	\$20,000	\$20,000	\$0		
8-727	CEMETERY TRUST FUND	\$0	\$0	\$4,350	\$4,350	\$4,350	\$0		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
16-Gen. Administration		\$227,656	\$217,556	\$266,203	\$274,500	\$280,850	\$6,350	\$280,850	2.31%

17-Human Services		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-110	HUMAN SERVICES DIRECTOR	\$16,251	\$16,530	\$17,902	\$19,348	\$19,928	\$580		20 hrs
3-330	EDUCATION/MEMBERSHIP EXPENSE	\$0	\$0	\$0	\$0	\$605	\$605		
3-580	TRAVEL	\$180	\$138	\$0	\$0	\$0	\$0		
4-600	OFFICE EXPENSE	\$467	\$533	\$534	\$550	\$475	(\$75)		
6-200	HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0		
6-205	DELTA DENTAL	\$0	\$0	\$0	\$0	\$0	\$0		
6-210	FICA TAXES	\$1,243	\$1,265	\$1,370	\$1,480	\$1,524	\$44		
6-215	LIFE INSURANCE	\$38	\$38	\$38	\$40	\$50	\$10		
6-230	TOWN RETIREMENT	\$0	\$0	\$2,057	\$2,482	\$2,356	(\$126)		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
17-Human Services		\$18,179	\$18,504	\$21,901	\$23,900	\$24,938	\$1,038	\$24,938	4.34%

18-Community Funding		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
7-855	GATEWAY	\$2,524	\$2,902	\$3,250	\$3,250	\$3,250	\$0		
7-860	COMPREHENSIVE COMMUNITY ACTION	\$10,500	\$12,000	\$12,000	\$12,000	\$12,000	\$0		
7-865	CAST	\$4,922	\$2,834	\$2,834	\$2,833	\$2,833	\$0		
7-873	NORTHERN RI CONSERVATION DIST	\$0	\$0	\$300	\$0	\$0	\$0		
7-874	WILDLIFE REHAB ASSOCIATION	\$0	\$0	\$300	\$0	\$0	\$0		
18-Community Funding		\$17,946	\$17,736	\$18,684	\$18,083	\$18,083	\$0	\$18,083	0.00%

19-Refuse Removal		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
7-421	RAMBONE DISPOSAL	\$217,042	\$215,000	\$219,300	\$223,686	\$230,396	\$6,710		
7-423	RECYCLING PROGRAM	\$424	\$0	\$0	\$0	\$0	\$0		
7-427	RI RESOURCE RECOVERY	\$65,048	\$63,453	\$59,253	\$66,000	\$66,000	\$0		
19-Refuse Removal		\$282,514	\$278,453	\$278,553	\$289,686	\$296,396	\$6,710	\$296,396	2.32%

20-Police		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-108	CHIEFS SALARY	\$69,026	\$69,984	\$71,384	\$71,110	\$77,300	\$6,190		
1-115	OFFICERS SALARIES	\$334,161	\$400,072	\$366,023	\$468,700	\$532,381	\$63,681		
1-116	DISPATCHERS SALARIES	\$171,078	\$168,442	\$175,009	\$175,000	\$194,102	\$19,102		
1-125	INCENTIVE PAY	\$7,500	\$7,500	\$4,500	\$5,500	\$3,500	(\$2,000)		
1-130	POLICE OVERTIME	\$56,091	\$53,675	\$91,150	\$67,300	\$107,705	\$40,405		
1-130-0	DISPATCHER'S OVERTIME	\$20,969	\$39,181	\$33,237	\$48,200	\$47,275	(\$925)		
1-135	OFFICERS DETAIL	(\$5,242)	(\$8,584)	(\$5,954)	(\$8,500)	(\$8,500)	\$0		
3-325	COMPUTER SERVICES	\$18,109	\$14,705	\$29,037	\$21,100	\$27,000	\$5,900		
3-330	EDUCATION EXPENSES	\$1,125	\$886	\$3,377	\$5,000	\$6,000	\$1,000		
3-550	PROFESSIONAL SERVICES-TRAINING	\$0	\$0	\$0	\$3,000	\$0	(\$3,000)		
4-430	RADIO REPAIRS	\$161	\$1,829	\$246	\$2,000	\$2,000	\$0		
4-432	FUEL AND LUBE OIL	\$29,731	\$34,317	\$28,198	\$35,000	\$30,000	(\$5,000)		
4-434	PARTS AND REPAIRS	\$9,483	\$5,781	\$4,998	\$8,000	\$8,500	\$500		
4-435	TIRES	\$1,667	\$1,720	\$1,809	\$2,000	\$2,500	\$500		
4-438	DEPT. OPERATIONS	\$9,308	\$8,634	\$7,671	\$8,200	\$7,880	(\$320)		
4-600	OFFICE EXPENSE	\$3,596	\$2,308	\$3,606	\$3,500	\$3,500	\$0		
5-550	EQUIPMENT	\$2,827	\$11,455	\$32,055	\$10,000	\$9,000	(\$1,000)		
6-200	HEALTH INSURANCE	\$56,825	\$70,138	\$88,760	\$93,698	\$99,920	\$6,222		
6-201	HEALTHCARE BUYBACK	\$29,722	\$31,321	\$15,824	\$27,913	\$16,000	(\$11,913)		
6-205	DELTA DENTAL	\$4,787	\$4,684	\$5,452	\$4,778	\$7,003	\$2,225		
6-210	FICA TAXES	\$52,625	\$56,708	\$55,081	\$67,681	\$76,442	\$8,761		
6-215	LIFE INSURANCE	\$450	\$510	\$463	\$560	\$864	\$304		
6-230	TOWN RETIREMENT	\$81,987	\$70,257	\$145,328	\$180,453	\$169,507	(\$10,946)		
6-250	UNEMPLOYMENT COMPENSATION	\$2,850	\$5,576	\$3,732	\$0	\$0	\$0		
6-290	UNIFORMS	\$10,427	\$18,031	\$22,664	\$18,000	\$19,000	\$1,000		
6-999	OPEB ADJUSTMENT	\$0	\$20,496	\$0	\$0	\$0	\$0		
7-800	FEDERAL GRANT	\$660	\$0	\$0	\$0	\$0	\$0		
20-Police		\$969,923	\$1,089,626	\$1,183,650	\$1,318,194	\$1,438,879	\$120,685	\$1,438,879	9.16%

21-Animal Control		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-109	DOG OFFICERS SALARY	\$15,190	\$15,401	\$15,975	\$16,391	\$16,883	\$492		
3-335	POUND FEES	\$10,000	\$10,135	\$10,000	\$10,000	\$10,000	\$0		
4-432	FUEL AND LUBE OIL	\$0	\$0	\$0	\$2,000	\$1,500	(\$500)		
4-434	PARTS AND REPAIRS	\$431	\$2,059	\$0	\$2,000	\$2,000	\$0		
6-200	HEALTH INSURANCE	\$4,133	\$1,685	\$1,471	\$1,850	\$1,570	(\$280)		
6-205	DELTA DENTAL	\$315	\$307	\$291	\$307	\$338	\$31		
6-210	FICA TAXES	\$1,135	\$1,214	\$1,269	\$1,367	\$1,407	\$40		
6-215	LIFE INSURANCE	\$38	\$38	\$38	\$40	\$50	\$10		
6-220	LONGEVITY	\$911	\$921	\$955	\$984	\$1,013	\$29		
6-230	TOWN RETIREMENT	\$1,907	\$1,944	\$1,933	\$2,229	\$2,115	(\$114)		
6-290	UNIFORMS	\$200	\$400	\$250	\$500	\$500	\$0		
21-Animal Control		\$34,260	\$34,104	\$32,182	\$37,669	\$37,376	(\$293)	\$37,376	-0.78%

22-Other Public Safety		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-102	EMA DIRECTOR	\$0	\$0	\$0	\$3,120	\$2,000	(\$1,120)		
1-103	EMA ASST DIRECTOR	\$0	\$0	\$0	\$0	\$1,000	\$1,000		
1-190	AMBULANCE CORP. STIPENDS	\$18,000	\$20,117	\$23,000	\$23,000	\$25,000	\$2,000		
4-600	EMA EXPENSES	\$0	\$0	\$0	\$0	\$700	\$700		
6-210	FICA TAXES	\$0	\$0	\$0	\$239	\$0	(\$239)		
7-930	SOUTH FOSTER FIRE CO.	\$53,841	\$54,300	\$61,925	\$64,000	\$64,000	\$0		
7-940	FOSTER CENTER FIRE CO.	\$53,400	\$58,100	\$59,100	\$60,100	\$60,100	\$0		
7-950	MOOSUP VALLEY FIRE CO.	\$58,575	\$61,075	\$61,075	\$65,075	\$65,075	\$0		
7-960	AMBULANCE CORPS.	\$65,360	\$66,805	\$66,600	\$74,000	\$74,000	\$0		
	RADIO INSURANCE	\$0	\$0	\$0	\$0	\$2,000	\$2,000		
7-961	PUBLIC SAFETY TRAINING	\$9,913	\$6,826	\$9,733	\$10,000	\$10,000	\$0		
7-970	ENGINEERING BOARD	\$1,129	\$2,095	\$171	\$2,500	\$2,500	\$0		
	FTM CHANGE	\$0	\$0	\$1,000	\$0	\$0	\$0		
22-Other Public Safety		\$260,218	\$269,318	\$282,604	\$302,034	\$306,375	\$4,341	\$306,375	1.44%

24-Public Works		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017
1-111	DPW - DIRECTOR'S SALARY	\$50,984	\$39,819	\$51,098	\$52,430	\$54,003	\$1,573	
1-114	DPW - GENERAL SALARIES	\$234,838	\$226,617	\$253,545	\$266,573	\$271,695	\$5,122	
1-130	DPW - OVERTIME	\$3,091	\$5,829	\$2,429	\$5,500	\$5,500	\$0	
1-132	DPW - SNOW OVERTIME	\$19,284	\$34,019	\$27,092	\$22,000	\$23,000	\$1,000	
3-320	DPW-/DEPT OPER/PROFESS SERV	\$4,438	\$7,200	\$8,822	\$14,000	\$6,500	(\$7,500)	
3-330	EDUCATION/MEMBERSHIP EXPENSES	\$135	\$195	\$0	\$0	\$0	\$0	
4-430	RADIO REPAIRS	\$0	\$660	\$249	\$1,250	\$1,250	\$0	
4-432	FUEL AND LUBE OIL	\$55,627	\$45,888	\$31,047	\$55,000	\$42,500	(\$12,500)	
4-434	PARTS AND REPAIRS	\$33,830	\$55,499	\$65,566	\$65,000	\$70,000	\$5,000	
4-435	TIRES	\$4,457	\$2,634	\$1,750	\$7,000	\$7,000	\$0	
4-438	HAND TOOLS	\$2,004	\$2,716	\$602	\$1,500	\$1,500	\$0	
4-535	SAND AND SALT	\$47,683	\$75,077	\$84,979	\$60,000	\$65,000	\$5,000	
4-543	ROAD OIL	\$0	\$0	\$0	\$0	\$0	\$0	
4-545	ASPHALT MIX	\$4,161	\$6,830	\$4,167	\$5,000	\$8,000	\$3,000	
4-550	EQUIPMENT	\$2,899	\$7,435	\$1,545	\$10,000	\$10,000	\$0	
4-555	WELDING	\$1,985	\$1,174	\$1,282	\$2,000	\$2,000	\$0	
4-560	GRAVEL	\$21,004	\$24,465	\$37,677	\$37,000	\$37,000	\$0	
4-565	STONE	\$320	\$0	\$3,168	\$4,000	\$4,000	\$0	
4-570	ROAD SIGNS	\$1,087	\$3,054	\$258	\$2,125	\$2,125	\$0	
4-575	BRIDGE REPAIRS-King Road	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)	
4-585	OTHER ROAD MATERIALS	\$288	\$174	\$0	\$1,000	\$2,000	\$1,000	
4-600	OFFICE EXPENSE	\$1,593	\$1,678	\$3,364	\$1,000	\$1,500	\$500	
5-590	PIPE	\$940	\$2,959	\$636	\$2,000	\$3,500	\$1,500	
5-595	GRADER AND PLOW BLADES	\$2,962	\$1,948	\$618	\$3,000	\$4,000	\$1,000	
6-200	HEALTH INSURANCE (PUBLIC WORKS)	\$76,325	\$70,710	\$86,019	\$88,116	\$89,030	\$914	
6-201	HEALTHCARE BUYBACK	\$750	\$0	\$0	\$0	\$0	\$0	
6-205	DELTA DENTAL	\$6,194	\$5,129	\$5,546	\$5,480	\$6,028	\$548	
6-210	FICA TAXES	\$24,061	\$23,810	\$25,828	\$27,810	\$28,343	\$533	
6-215	LIFE INSURANCE	\$263	\$260	\$307	\$280	\$350	\$70	

6-220	UNION LONGEVITY	\$12,063	\$14,721	\$15,121	\$15,531	\$16,298	\$767		
6-230	TOWN RETIREMENT	\$35,020	\$32,956	\$35,896	\$42,921	\$40,424	(\$2,497)		
6-250	UNEMPLOYMENT COMPENSATION	\$8,622	\$3,832	\$5,514	\$0	\$0	\$0		
6-290	UNIFORMS	\$7,435	\$5,477	\$6,286	\$6,400	\$7,000	\$600		
7-400	BUILDINGS AND GROUNDS	\$30,175	\$26,979	\$61,783	\$72,000	\$72,000	\$0		
7-400-1	BUILDINGS (SECURITY CAMERAS)	\$0	\$0	\$0	\$0	\$1,800	\$1,800		
7-411	SAFETY - PUBLIC WORKS	\$0	\$1,011	\$294	\$1,000	\$1,000	\$0		
7-440	RENTAL EQUIPMENT	\$0	\$0	\$0	\$500	\$500	\$0		
	FEMA PROJECTS	\$0	\$0	(\$2,079)	\$0	\$0	\$0		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
24-Public Works		\$694,518	\$730,755	\$820,409	\$878,416	\$884,846	\$6,430	\$884,846	0.73%

31-Conservation Commission		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
4-600	CONSERVATION COMMISSION EXPENSES	\$1,171	\$458	\$809	\$1,425	\$1,425	\$0		
31-Conservation Commission		\$1,171	\$458	\$809	\$1,425	\$1,425	\$0	\$1,425	0.00%

32-Land Trust		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
4-600	LAND TRUST EXPENSE	\$2,444	\$2,043	\$2,403	\$2,630	\$2,655	\$25		
32-Land Trust		\$2,444	\$2,043	\$2,403	\$2,630	\$2,655	\$25	\$2,655	0.95%

33-Libraries		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
7-990	LIBRARIES OF FOSTER	\$140,219	\$140,219	\$145,717	\$150,842	\$150,842	\$0		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
33-Libraries		\$140,219	\$140,219	\$145,717	\$150,842	\$150,842	\$0	\$150,842	0.00%

34-Recreation		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
1-137	RECREATION DIRECTOR	\$1,400	\$1,400	\$1,428	\$1,600	\$1,600	\$0		
3-580	TRAVEL	\$0	\$200	\$200	\$200	\$200	\$0		
4-400	MAINTENANCE AND REPAIRS	\$3,830	\$4,137	\$3,538	\$4,100	\$4,100	\$0		
4-540	MAILING & ADVERTISING	\$309	\$909	\$655	\$500	\$500	\$0		
5-550	EQUIPMENT	\$936	\$903	\$4,156	\$1,000	\$1,000	\$0		
7-440	EQUIPMENT RENTAL	\$660	\$770	\$770	\$800	\$800	\$0		
7-815	BASKETBALL - BOYS	\$1,000	\$1,000	\$1,500	\$1,500	\$2,000	\$500		
7-820	BASKETBALL - GIRLS	\$1,000	\$1,000	\$1,500	\$1,500	\$2,000	\$500		
7-825	LITTLE LEAGUE	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500	\$0		
7-835	SOCCER	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500	\$500		
7-841	ACTIVITIES & EVENTS EXPENSE	\$3,613	\$4,254	\$3,880	\$4,500	\$6,300	\$1,800		
7-885	SENIOR CITIZENS	\$3,000	\$3,000	\$3,000	\$3,000	\$2,000	(\$1,000)		
7-893	FOSTERING THE ARTS SUMMER CONCERT	\$1,769	\$1,800	\$0	\$1,800	\$0	(\$1,800)		
	MEMORIAL DAY PARADE	\$0	\$0	\$0	\$300	\$300	\$0		
	FTM CHANGE	\$0	\$0	\$0	\$0	\$0	\$0		
34-Recreation		\$21,517	\$23,373	\$25,127	\$25,300	\$25,800	\$500	\$25,800	1.98%

40-Long-term Debt and Obligations		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
7-910	PROV WATER SUPPLY-REFUND	\$0	\$0	\$0	\$175,000	\$175,000	\$0		
7-920	PLANNING POLICE STATION	\$0	\$0	\$0	\$0	\$30,000	\$30,000		
7-910-1	USE OF FUND BALANCE	\$0	\$0	\$0	(\$175,000)	(\$30,000)	\$145,000		
40-Long-term Debt and Obligations		\$0	\$0	\$0	\$0	\$175,000	\$175,000	\$175,000	

41-Capital		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
8-711	CAPITAL - TOWN CLERK	\$10,000	\$0	\$0	\$0	\$0	\$0		
8-714	CAPITAL - FINANCE	\$0	\$0	\$0	\$18,100	\$6,000	(\$12,100)		
8-715	CAPITAL - ASSESSOR	\$29,000	\$0	\$0	\$0	\$0	\$0		
8-720	CAPITAL - POLICE	\$26,472	\$27,000	\$42,650	\$43,865	\$43,865	\$0		
8-721	CAPITAL - ANIMAL CONTROL	\$0	\$0	\$0	\$0	\$0	\$0		
8-724	CAPITAL - P.W. HIGHWAY	\$100,000	\$90,000	\$0	\$147,035	\$180,000	\$32,965		
8-725	CAPITAL - P.W. EQUIPMENT	\$0	\$0	\$175,000	\$90,000	\$24,200	(\$65,800)		
8-726	CAPITAL - P.W. BLDGS & GROUNDS	\$0	\$0	\$0	\$99,700	\$0	(\$99,700)		
8-727	CAPITAL - P.W. BRIDGES	\$0	\$0	\$177,650	\$0	\$32,178	\$32,178		
8-733	CAPITAL - ENGINEERING BOARD	\$74,961	\$100,000	\$112,500	\$137,500	\$0	(\$137,500)		
8-735	CAPITAL - ISAAC PAINE SCHOOL	\$39,000	\$55,400	\$61,000	\$30,000	\$175,500	\$145,500		
8-738	CAPITAL - POLICE STATION IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0		
8-739	CAPITAL - HUMAN SVCS IMPROVEMENT	\$0	\$11,000	\$0	\$0	\$0	\$0		
8-972	CAPITAL - EDDY BUILDING IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0		
8-973	CAPITAL - WOODY LOWDEN IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0		
	USE OF SURPLUS (RAINY DAY FUND)	\$0	\$0	(\$177,650)	\$0	\$0	\$0		
41-Capital		\$279,433	\$283,400	\$391,150	\$566,200	\$461,743	(\$104,457)	\$461,743	-18.45%

42-Capital 2%		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
8-995	2% CAPITAL OUTLAY	\$220,901	\$223,775	\$233,330	\$239,377	\$247,997	\$8,620		
	ADDITIONAL EST. CAP TRANSFER	\$95,341	\$0	\$0	\$173,560	\$175,000	\$1,440		
42-Capital 2%		\$316,242	\$223,775	\$233,330	\$412,937	\$422,997	\$10,060	\$422,997	2.44%

50-Paine School		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
2-765	PAINE OPERATIONS	\$2,989,333	\$3,108,906	\$3,233,262	\$3,244,262	\$3,211,819	(\$32,443)		
	FTM CHANGE			\$11,000	\$0	\$0	\$0		
50-PAINE SCHOOL		\$2,989,333	\$3,108,906	\$3,244,262	\$3,244,262	\$3,211,819	(\$32,443)	\$3,211,819	-1.00%

51-Foster-Glocester Regional		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
2-760	FOSTER-GLOCESTER	\$3,924,958	\$3,697,475	\$3,826,630	\$4,061,364	\$4,167,559	\$106,195		2.61%
2-775	FOSTER-GLOC CAPITAL/DEBT	\$681,694	\$641,791	\$694,498	\$663,420	\$656,841	(\$6,579)		
STUDENT POPULATION CHANGE-TRANSFER		\$0	\$133,554	\$0	(\$72,337)	\$0	\$72,337		
51-FOSTER-GLOCESTER REG		\$4,606,652	\$4,472,820	\$4,521,128	\$4,652,447	\$4,824,400	\$171,953	\$4,824,400	3.70%

SCHOOLS IN TOTAL		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
	OPERATIONS	\$6,914,291	\$6,806,381	\$7,059,892	\$7,305,626	\$7,379,378	\$73,752		
	DEBT	\$681,694	\$641,791	\$694,498	\$663,420	\$656,841	(\$6,579)		
	FTM CHANGE	\$0	\$0	\$11,000	\$0	\$0	\$0		
STUDENT POPULATION CHANGE-TRANSFER		\$0	\$133,554	\$0	(\$72,337)	\$0	\$72,337		
FOSTER SCHOOLS		\$7,595,985	\$7,581,726	\$7,765,390	\$7,896,709	\$8,036,219	\$139,510	\$8,036,219	1.77%

EXPENDITURES	Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
Total Budget	\$11,528,783	\$11,563,124	\$12,130,573	\$12,948,010	\$13,284,572	\$336,562	\$13,284,572	2.60%
	Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	% of Operating Budget	
Capital Budget	\$279,433	\$283,400	\$391,150	\$566,200	\$461,743	(\$104,457)		
Capital Transfer	\$316,242	\$223,775	\$233,330	\$412,937	\$422,997	\$10,060	3.30%	
Town Operations	\$3,337,123	\$3,474,223	\$3,740,703	\$4,072,164	\$4,363,613	\$291,449	34.03%	
Foster Schools	\$7,595,985	\$7,581,726	\$7,765,390	\$7,896,709	\$8,036,219	\$139,510	62.67%	
				\$12,948,010	\$13,284,572			

REVENUES		Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Council Adopted FY2017	2016 to 2017 Increase (decrease)	FTM Approved FY 2017	
311	TAX COLLECTIONS	\$11,115,315	\$11,222,977	\$11,707,446	\$12,188,472	\$12,603,234	\$414,028		3.40%
311	PRIOR YEAR TAX REVENUE	\$217,003	\$319,477	\$255,866	\$200,420	\$224,294	\$24,580		
316	CURRENT YR TAX UNCOLLECTIBLE	(\$312,793)	(\$304,273)	(\$316,442)	(\$365,667)	(\$378,097)	(\$12,402)		
319	TAX INTEREST	\$88,753	\$118,898	\$98,684	\$80,000	\$90,000	\$10,000		
320	LICENSES & FEES	\$67,589	\$54,631	\$54,122	\$55,000	\$50,000	(\$5,000)		
322	BUILDING FEES	\$17,843	\$36,653	\$23,233	\$21,000	\$25,000	\$4,000		
323	ZONING FEES	\$9,403	\$30,630	\$2,167	\$6,000	\$6,000	\$0		
324	TAX LIEN FEES	\$5,228	\$3,403	\$3,650	\$3,500	\$3,500	\$0		
325	POLICE FINES AND FEES	\$22,747	\$35,846	\$36,303	\$30,000	\$45,000	\$15,000		
335	INCENTIVE AID	\$0	\$21,699	\$21,699	\$22,003	\$0	(\$22,003)		
336	MOTOR VEHICLE PHASE-OUT	\$66,251	\$67,222	\$57,184	\$57,184	\$72,955	\$15,771		
338	PUBLIC UTILITIES	\$57,295	\$62,363	\$57,271	\$62,363	\$57,271	(\$5,092)		
339	TAX EXEMPTIONS 45-12-51	\$461	\$372	\$431	\$363	\$0	(\$363)		
340	HOTEL TAX/MEALS & BEVERAGE TAX	\$13,074	\$15,534	\$16,163	\$17,042	\$17,517	\$475		
341	SCHOOL CONSTRUCTION AID	\$0	\$0	\$0	\$0	\$0	\$0		
343	LIBRARY AID	\$29,625	\$31,569	\$31,550	\$30,796	\$30,855	\$59		
344	LIBRARY AID CONTRA	(\$29,625)	(\$31,569)	(\$31,550)	(\$30,796)	(\$30,855)	(\$59)		
361	INTEREST ON INVESTMENTS	\$1,827	\$1,922	\$2,304	\$1,500	\$3,500	\$2,000		
391	TRANSFER FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0		
394	TRANSFER FROM CAPITAL FUND	\$279,500	\$283,400	\$391,150	\$566,200	\$461,743	(\$104,457)		
950	TRANSFER FROM LAND TRUST	\$0	\$2,043	\$2,403	\$2,630	\$2,655	\$25		
940	GRANTS/FEMA	\$0	\$0	\$54,327	\$0	\$0	\$0		
930	MISCELLANEOUS INCOME	\$31,517	\$4,280	\$3,215	\$0	\$0	\$0		
BUDGETED REVENUES		\$11,681,013	\$11,977,077	\$12,471,176	\$12,948,010	\$13,284,572	\$336,562	\$13,284,572	2.70%
BUDGETED EXPENDITURES		\$11,528,783	\$11,563,124	\$12,130,573	\$12,948,010	\$13,284,572	\$336,562	\$13,284,572	
	BUDGETED/ACTUAL SURPLUS (LOSS)	\$152,230	\$413,953	\$340,603	(\$0)	(\$0)	(\$0)	\$0	

Section 3

Paine School Budget Summary

(As presented at the Financial Town Meeting)

Executive Summary

The following pages detail the Foster School Department's proposed Educational Budget Plan for FY 2017 with budget projections for fiscal years 2018 through 2020. The Educational Budget proposed for FY 2017 amounts to \$4,465,100, a decrease of \$13,750 from the FY 2016 Educational Budget of \$4,478,850. The budget includes a Town Appropriation in the amount \$3,211,819, a one percent (1%) decrease of \$32,443 from the 2015-16 fiscal year.

State Education Aid

In FY 2017, the School Department will receive an estimated \$1,196,623 in state aid, an increase of \$18,136 from FY 2016. It had been expected that the district would see a continued decline in state aid, however, that will not be the case for FY 2017. Going forward, funding from the State is expected to decline over the ensuing years.

Staffing

There are two new positions that are being proposed in the FY 2017 budget: 1) a Science/Technology Specialist that will focus on improving science instruction and assisting teachers in integrating technology into teaching; and, 2) a teacher assistant to provide behavioral support to our overall student population. In addition, the budget also includes increasing the hours of the principal's secretary to assist with data entry, state reporting, and other data related tasks.

School Improvement Goals

The Educational Budget Plan for FY 2016-17 supports the school's efforts in meeting the School Improvement Goals for the 2016-17 school year. The goals which are aligned to the Foster-Glocester Tri-District Strategic Plan are as follows:

1. Students will become proficient readers and writers across content areas.
2. Students will become proficient mathematicians.
3. All students in grades K-5 will be instructed using a blended learning model.
4. The district will support and maintain a safe and inclusive school community.

The budget plan provides funding to further support the district's progress in updating classroom technology. In 2014-15, the district went 1:1 with Chromebooks for our 4th and 5th graders. This year funds will allow us to go 1:1 with our 3rd graders and to create Chromebook stations in grade two and iPad stations for grades K-1. The proposed budget includes funding to: 1) refurbish the current computer lab creating a makerspace and, 2) purchase educational software allowing for more personalized learning for our students, giving teachers instant data on their students, and providing parents with information on how their child is progressing towards mastering the standards.

The budget plan also provides funding to support the district's continued commitment to professional development. Specific areas of professional development proposed for the 2016-17 school year include 1) using a blended learning model of teaching, 2) creating project based learning opportunities for students in grades K-5, and 3) integrating STEAM (science, technology, engineering, art, and math) opportunities within the curriculum.

**BUDGET SUMMARY BY PROGRAM
FOR FY 2013 THROUGH FY 2020**

REVENUES	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	FORECAST	FORECAST	FORECAST
% Increase to Town				0.00%	-1.00%	1.00%	4.00%	4.00%
Town Appropriation	2,989,333	3,108,906	3,244,262	3,244,262	3,211,819	3,244,262	3,374,032	3,508,993
State Education Aid	1,210,679	1,197,408	1,184,932	1,178,487	1,196,623	1,190,000	1,120,000	1,120,000
Other Revenues	<u>47,465</u>	<u>81,487</u>	<u>78,671</u>	<u>56,101</u>	<u>56,658</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total Revenues	4,247,477	4,387,801	4,507,865	4,478,850	4,465,100	4,494,262	4,554,032	4,688,993
EXPENDITURES								
Instruction	1,878,326	1,891,500	1,848,710	1,883,800	1,747,100	1,775,705	1,788,969	1,857,897
Pupil Support	147,727	160,765	186,864	199,000	221,600	248,622	253,228	257,949
Teacher Support	80,169	75,165	162,865	122,200	180,650	122,596	127,934	133,698
Special Education	718,550	650,213	608,993	757,900	790,550	785,581	804,768	822,865
Operations	1,053,439	991,957	1,063,074	1,120,850	1,153,150	1,189,207	1,226,704	1,264,575
Leadership	262,118	313,785	281,262	320,500	327,550	332,242	339,344	351,202
Other Commitments	<u>87,083</u>	<u>136,771</u>	<u>73,468</u>	<u>74,600</u>	<u>44,500</u>	<u>79,510</u>	<u>84,218</u>	<u>89,244</u>
Total Expenditures	4,227,412	4,220,156	4,225,236	4,478,850	4,465,100	4,533,463	4,625,165	4,777,430
Budget Surplus (Shortfall)	20,065	167,645	282,629	-	-	(39,201)	(71,133)	(88,437)

FOSTER SCHOOL DISTRICT
2016-2017
BUDGET FORECAST BY OBJECT

			ACTUAL	BUDGET	PROPOSED	INCREASE	EXTENDED FORECAST		
			F/Y 15	F/Y 16	F/Y 17	(DECREASE)	F/Y 18	F/Y 19	F/Y 20
51110	2101	SUPERINTENDENT	30,912	36,000	29,000	(7,000)	29,000	29,000	29,000
51110	2200	BUSINESS MANAGER	28,000	28,000	28,000	0	28,000	28,000	28,000
51110	2152	SCHOOL BOARD	2,250	2,300	2,300	0	2,300	2,300	2,300
51110	2501	PRINCIPAL	99,000	101,000	102,500	1,500	104,000	105,600	107,200
51110	1100	CLASSROOM TEACHERS	1,351,511	1,397,900	1,256,000	(141,900)	1,282,800	1,280,000	1,327,100
51110	1600	LIBRARIAN	62,321	64,100	64,600	500	81,600	82,800	84,000
51110	1700	NURSE	44,496	48,600	51,300	2,700	55,100	55,700	56,200
51110	1701	SPEECH PATHOLOGIST	64,851	66,400	66,800	400	67,700	68,600	69,200
51110	1703	SOCIAL WORKER	16,303	16,600	16,700	100	16,900	17,200	17,300
51110	1704	SCHOOL PSYCHOLOGIST	62,825	64,400	64,900	500	65,800	66,900	67,600
51110	1900	SPECIALIST	47,582	4,000	41,400	37,400	0	0	0
51110	3200	TECHNOLOGY COORDINATOR	35,000	35,600	36,600	1,000	37,200	37,800	38,800
51110	4615	FELT STAFF	31,091	31,000	46,500	15,500	46,500	46,500	46,500
51110	4300	SECRETARIAL STAFF	57,479	62,200	67,100	4,900	68,800	69,800	70,900
51110	4600	TEACHER ASSISTANTS	175,625	188,600	213,900	25,300	197,100	200,400	203,800
51110	4700	CUSTODIAL STAFF	78,995	77,600	79,200	1,600	80,400	80,800	81,300
51115	9999	SUBSTITUTE TEACHERS	37,823	49,400	42,400	(7,000)	42,700	42,700	42,700
51115	4310	SUBSTITUTE CLERKS	1,437	500	500	0	500	500	500
51115	4604	SUBSTITUTE TEACHER ASSISTANTS	11,859	13,000	12,500	(500)	12,500	12,500	12,500
51115	4700	SUBSTITUTE CUSTODIANS	10,250	10,000	10,000	0	10,000	10,000	10,000
51133	9999	LONGEVITY	8,861	10,000	10,000	0	10,200	10,200	10,300
51201	9999	OVERTIME	1,298	6,000	3,000	(3,000)	3,000	3,000	3,000
51302	1100	STIPENDS - PROFESSIONAL DEVELOPMENT	8,651	1,000	1,000	0	1,000	1,000	1,000
51306	5100	VACATION PAYOFF	1,282	0	0	0	0	0	0
51322	9999	SEVERANCE PAY	0	0	0	0	0	0	0
51332	9999	SICK LEAVE PAYOFF	38,349	21,700	0	(21,700)	22,000	22,500	23,000
51339	1295	CLASS COVERAGES	735	400	400	0	400	400	400
51401	9999	STIPENDS	4,550	9,800	6,800	(3,000)	7,100	5,100	7,100
		TOTAL SALARIES	2,313,336	2,346,100	2,253,400	(92,700)	2,272,600	2,279,300	2,339,700

			ACTUAL	BUDGET	PROPOSED	INCREASE	EXTENDED FORECAST		
			F/Y 15	F/Y 16	F/Y 17	(DECREASE)	F/Y 18	F/Y 19	F/Y 20
52121	9999	MEDICAL	413,081	404,700	460,500	55,800	476,694	518,374	557,286
52102	9999	LIFE INSURANCE	2,008	2,450	2,900	450	2,835	2,980	3,135
52109	9999	MEDICAL BUYBACK	12,320	15,100	12,600	(2,500)	11,200	11,200	11,200
52103	9999	DENTAL	27,067	30,300	33,400	3,100	34,158	35,255	38,489
52122	9999	RETIREE HEALTH	18,541	18,600	19,500	900	21,450	23,595	25,955
52125	9999	RETIREE DENTAL	2,179	1,200	1,200	0	1,260	1,323	1,389
52203	9999	TEACHER PENSION - DEFINED BENEFIT	233,821	242,100	224,900	(17,200)	233,951	234,440	241,589
52213	9999	TEACHER PENSION - DEFINED CONT.	45,759	53,000	52,400	(600)	51,301	51,470	51,555
52207	9999	SURVIVOR'S BENEFITS	2,669	2,600	2,700	100	2,200	2,100	2,100
52208	9999	MERS - DEFINED BENEFIT	35,967	41,800	43,700	1,900	46,447	47,039	47,757
52218	9999	MERS - DEFINED CONTRIBUTION	3,449	3,400	4,600	1,200	3,917	3,970	4,031
52301	9999	FICA	29,661	32,600	34,500	1,900	33,519	33,848	34,226
52302	9999	MEDICARE	31,080	34,400	34,400	0	33,446	33,536	34,405
52501	0000	UNEMPLOYMENT	1,269	10,000	0	(10,000)	10,000	10,000	10,000
52710	0000	WORKER'S COMPENSATION	11,956	17,300	18,000	700	19,000	21,000	23,100
		TOTAL BENEFITS	870,827	909,550	945,300	35,750	981,379	1,030,130	1,086,216
53101	0000	BUILDING AND GROUNDS MANAGMENT	16,709	20,200	18,400	(1,800)	19,320	20,286	21,300
53202	0000	SPEECH THERAPISTS	0	1,200	1,200	0	1,260	1,323	1,389
53203	0000	OCCUPATIONAL THERAPISTS	15,182	16,200	16,200	0	17,010	17,861	18,754
53208	0000	OREINTATION AND MOBILITY SERVICES	3,047	4,500	5,000	500	5,250	5,513	5,788
53211	0000	PHYSICAL THERAPIST	5,877	11,500	11,500	0	12,075	12,679	13,313
53213	0000	OUTSIDE EVALUATIONS	0	1,500	1,500	0	1,575	1,654	1,736
53216	0000	TUTORING	1,278	3,500	3,500	0	3,530	3,561	3,592
53222	0000	WEB-BASED SUPPLEMENTAL INST.	0	1,800	6,700	4,900	7,035	7,387	7,756
53301	0000	TRAINING SERVICES/CONSULTANTS	2,250	10,000	9,300	(700)	9,675	10,069	10,482
53303	0000	CONFERENCES/WORKSHOPS	5,377	4,500	5,000	500	5,038	5,076	5,115
53401	0000	AUDIT SERVICES	7,969	15,000	15,000	0	15,375	15,759	16,153
53402	0000	LEGAL SERVICES	19,770	35,000	20,000	(15,000)	15,000	15,000	15,000
53411	0000	DOCTOR	1,500	750	750	0	0	0	0
53406	0000	PROFESSIONAL SERVICES	12,402	3,300	3,300	0	3,392	3,486	3,582
53412	0000	DENTIST	850	750	850	100	750	750	750
53414	0000	MEDICAID SERVICES	3,246	4,000	4,000	0	4,080	4,162	4,245
53417	0000	CONTRACTED NURSING SERVICES	378	0	1,000	1,000	1,000	1,000	1,000
53501	0000	PAYCHEX SERVICES	11,867	7,500	11,900	4,400	12,495	13,120	13,776
53502	0000	DATA PROCESSING SERVICES	28,188	27,800	29,000	1,200	30,450	31,973	33,571
53503	0000	TEST & MATERIALS	828	0	0	0	0	0	0
53705	0000	SHIPPING AND POSTAGE	863	1,700	700	(1,000)	718	735	754
53706	0000	FOOD AND CATERING	446	500	600	100	600	600	600
		EDUCATIONAL & TECHNICAL SERVICES	138,027	171,200	165,400	(5,800)	165,627	171,991	178,657

			ACTUAL	BUDGET	PROPOSED	INCREASE	EXTENDED FORECAST		
			F/Y 15	F/Y 16	F/Y 17	(DECREASE)	F/Y 18	F/Y 19	F/Y 20
54202	0000	SNOW REMOVAL	13,661	8,000	10,000	2,000	8,000	8,000	8,000
54205	0000	PEST CONTROL SERVICES	442	400	400	0	410	420	431
54310	0000	MAINTENANCE AND REPAIRS - ONE TIME	10,227	19,000	16,900	(2,100)	17,323	17,756	18,199
54311	0000	MAINT & REPAIRS - EQUIPMENT	7,388	8,500	8,500	0	8,692	8,887	9,088
54320	0000	TECH RELATED REPAIRS AND MAINTENANCE	407	3,000	3,000	0	3,075	3,152	3,231
54321	0000	MAINT AND REPAIR - ELECTRICAL	2,400	1,000	2,000	1,000	2,050	2,101	2,154
54322	0000	MAINT AND REPAIR - HVAC	18,945	20,000	20,000	0	20,500	21,013	21,538
54324	0000	MAINT AND REPAIR - PLUMBING	2,944	2,000	3,000	1,000	3,075	3,152	3,231
54402	0000	WATER	885	1,500	1,500	0	1,538	1,576	1,615
54403	0000	TELEPHONE EXPENSE	3,596	5,500	4,000	(1,500)	4,100	4,203	4,308
54405	0000	SEWAGE	0	1,500	0	(1,500)	0	0	0
54407	0000	INTERNET CONNECTIVITY	3,845	2,000	2,000	0	2,050	2,101	2,154
54602	0000	EQUIPMENT - LEASED	15,355	15,400	16,400	1,000	16,425	16,451	16,477
54902	0000	ALARM AND FIRE SAFETY SERVICES	1,826	1,700	1,900	200	1,948	1,996	2,046
		PURCHASED PROPERTY SERVICES	81,921	89,500	89,600	100	89,184	90,807	92,471
55110	0000	TRANSPORTATION - STATE	63,401	73,000	87,700	14,700	90,331	92,989	95,779
55111	0000	TRANSPORTATION	506,368	544,200	574,700	30,500	591,941	609,699	627,990
55201	0000	PROPERTY/LIABILITY	17,299	19,000	19,000	0	20,900	22,990	25,289
55401	0000	ADVERTISING COSTS	2,071	2,000	2,000	0	2,050	2,101	2,154
55610	0000	TUITIONS - PUBLIC	382	39,200	52,000	12,800	52,000	52,000	52,000
55630	0000	TUITIONS - PRIVATE	0	48,000	48,000	0	48,000	48,000	48,000
55660	0000	CHARTER SCHOOL TUITIONS	0	5,000	5,000	0	5,000	5,000	5,000
55810	0000	TRAVEL	1,131	500	500	0	500	500	500
		OTHER PURCHASED SERVICES	590,652	730,900	788,900	58,000	810,722	833,280	856,712

			ACTUAL	BUDGET	PROPOSED	INCREASE	EXTENDED FORECAST		
			F/Y 15	F/Y 16	F/Y 17	(DECREASE)	F/Y 18	F/Y 19	F/Y 20
56101	0000	GENERAL CLASSROOM SUPPLIES	16,740	20,000	17,000	(3,000)	17,340	17,687	18,041
56101	0000	GENERAL SUPPLIES - SCHOOL OFFICE	368	3,000	3,000	0	3,063	3,127	3,192
56101	0000	LIBRARY SUPPLIES	173	400	400	0	420	441	463
56101	0000	CURRICULUM MATERIALS	1,546	1,500	1,500	0	1,500	1,500	1,500
56101	0001	KINDERGARTEN SUPPLIES	2,561	1,500	1,100	(400)	1,122	1,144	1,167
56101	0009	LANGUAGE ARTS SUPPLIES	2,816	3,600	10,800	7,200	11,016	11,236	11,461
56101	0011	MATH SUPPLIES	2,556	2,400	11,100	8,700	11,322	11,548	11,779
56101	0012	SCIENCE SUPPLIES	4,889	7,500	11,300	3,800	7,500	7,500	7,500
56101	0013	SOCIAL STUDIES SUPPLIES	0	0	0	0	0	0	0
56101	0200	ART SUPPLIES	1,287	1,500	1,500	0	1,530	1,561	1,592
56101	1100	HEALTH SUPPLIES	0	200	200	0	204	208	212
56101	1200	PHYSICAL EDUCATION SUPPLIES	716	700	700	0	714	728	743
56101	1600	MUSIC SUPPLIES	20	1,000	300	(700)	306	312	318
56101	2103	SUPPLIES - SPECIAL ED	1,081	3,600	2,000	(1,600)	2,040	2,081	2,122
56101	0000	SUPPLIES - FELT	747	300	500	200	500	500	500
56115	0000	MEDICAL SUPPLIES	94	600	600	0	615	630	646
56209	0000	FUEL OIL	53,175	55,000	50,000	(5,000)	51,250	52,531	53,845
56211	0000	MAINTENANCE SUPPLIES	595	1,000	1,000	0	1,025	1,051	1,077
56215	0000	ELECTRICITY	35,260	40,000	38,800	(1,200)	39,770	40,764	41,783
56218	0000	ELECTRICAL SUPPLIES	585	0	700	700	718	735	754
56219	0000	CUSTODIAL SUPPLIES	11,418	14,000	12,000	(2,000)	12,300	12,608	12,923
56401	0000	TEXTBOOKS	0	0	0	0	0	0	0
56402	0000	LIBRARY BOOKS	164	2,500	2,500	0	2,563	2,627	2,692
56404	0000	SUBSCRIPTIONS AND PERIODICALS	407	400	400	0	410	420	431
56406	0000	TEXTBOOKS - NON-PUBLIC	635	500	500	0	500	500	500
56407	0000	WEB BASED SOFTWARE	900	0	900	900	923	946	969
56501	0000	TECHNOLOGY RELATED SUPPLIES	5,113	7,500	5,500	(2,000)	5,638	5,778	5,923
		MATERIALS AND SUPPLIES	143,846	168,700	174,300	5,600	174,287	178,164	182,134
57305	0000	EQUIPMENT	18,453	5,200	1,200	(4,000)	1,000	1,400	0
57306	0000	CLASSROOM FURNITURE	0	3,000	2,000	(1,000)	3,000	3,000	3,000
57309	0000	TECHNOLOGY RELATED HARDWARE	54,397	34,800	23,300	(11,500)	12,530	12,561	12,592
57311	0000	TECHNOLOGY SOFTWARE	11,344	11,500	10,600	(900)	10,955	11,274	11,602
		EQUIPMENT AND TECHNOLOGY	84,194	54,500	37,100	(17,400)	27,485	28,234	27,194
58101	0000	PROFESSIONAL ORGANIZATION FEES	2,023	2,500	5,200	2,700	5,280	5,362	5,446
58102	0000	OTHER DUES AND FEES	0	0	0	0	0	0	0
58103	0000	BANK SERVICE CHARGES	412	400	400	0	400	400	400
58201	0000	HEALTH CARE TAX	0	5,500	5,500	0	6,500	7,500	8,500
		DUES AND FEES	2,435	8,400	11,100	2,700	12,180	13,262	14,346
TOTAL			4,225,238	4,478,850	4,465,100	(13,750)	4,533,463	4,625,167	4,777,429