

# Town of New Shoreham Financial Town Meeting



May 6, 2024

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**WARNING FOR TOWN MEETING  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COUNTY OF WASHINGTON**

By the Town Clerk of the Town of New Shoreham, Rhode Island, to the Town Sergeant of the Town of New Shoreham, or any of the constables of the Town:

**GREETING:**

Pursuant to Chapter 3 of Title 45, you are hereby required to post, at least seven (7) days before the 6<sup>th</sup> day of May, A.D. 2024, written notifications in three (3) or more public places in said Town of New Shoreham, Rhode Island notifying and warning the electors of the Town of New Shoreham, qualified to vote upon any proposition to impose a tax or for the expenditure of money, to assemble in Town Meeting at the Block Island School in the Central part of the Town of New Shoreham, on Monday, the 6th of May, A.D. 2024, at 7:00 p.m. for the purpose of ordering a tax to be levied and assessed on the ratable property of the Town and the inhabitants thereof for the payment of the Town debts and interest, for the payment of the Town's proportion of the state tax, for the support of schools, for the support and maintenance of the poor, for the building, repairing, and amending of highways, for the building, repairing and amending of bridges, for the improvement in any manner deemed fit of any property belonging to the Town, for all necessary charges and expenses whatsoever arising within the Town, whether incidental or not to the above; also to consider the following:

To receive and act upon the Town Treasurer's Report of the receipts and expenditures of said Town for the Fiscal Year 2024.

To receive and act upon the Superintendent's Report for the School District for the Fiscal Year 2024.

To receive and act upon the Medical Center Report by Block Island Health Services for the Calendar Year 2023.

To receive and act upon the Block Island Housing Board Report for the Fiscal Year 2024.

*Public notice and call to action.  
Identifies when and where the  
meeting will be held and the purpose  
of the meeting.*

*Report on the current year financial  
performance of the Town of New  
Shoreham General Fund.*

*Report on the current year financials  
and educational program of the  
Block Island School.*

*Report on the prior year activities of  
the Medical Center, which is partially  
taxpayer supported.*

*Report on the current year activities  
of the Housing Board; it is through  
the FTM that the electorate  
authorizes the Housing Board to  
borrow funds to carry out their  
mission, which is primarily supported  
by a rental tax.*

To receive and act upon the Block Island Land Trust Report for the Fiscal Year 2024.

*Report on the current year activities of the Land Trust; it is through the FTM that the electorate authorizes BILT to borrow funds to carry out their mission, which is primarily supported by a property transfer tax.*

To receive and act upon the Annual Operating and Capital Budget approved by the Town Council and presented by the Town Manager for Fiscal Year 2025.

*A primary focus of the FTM; the community determines what Town services, operations and capital improvements will be funded for the upcoming year. Discussion and votes to authorize spending proceed department-by-department.*

To authorize the Town Treasurer of said Town, pursuant to Chapter 45-12-2 of the Rhode Island General Laws, to issue and refund from time to time, general obligation bonds and notes or other evidence of indebtedness in an amount not to exceed \$1,000,000 to finance the repair, replacement, and/or improvement of Town roads and bridges.

*Asks if the Town should borrow up to \$1.0m for ongoing Town road improvements.*

To read and act upon the resolution, pursuant to Rhode Island General Law 44-5-8, concerning the levying of taxes.

*Asks the voters to pass a resolution that establishes the process and terms around taxation and tax collection for the year, including: that the Tax Assessors will set the property tax rate needed to implement the approved budget and transmit the tax rate information to the Tax Collector to collect taxes; when the taxes are due by the taxpayer; and that the Tax Collector will deposit the collected funds to be used as voted by 'the people'.*

*The text of this tax resolution, guided by State law, will be read aloud and available as a separate document.*

RESOLVED, that the Town Treasurer is hereby authorized, with the consent and approval of the Town Council, by resolution, to borrow from time to time in anticipation of taxes such sum or sums of money as shall be necessary for the payment of the current liabilities and expenses of the Town, and to issue the negotiable promissory note or notes of the Town therefore. The total amount of notes issued shall not exceed the limits prescribed by Section 45-12-4 of the General Laws as amended. Sums so borrowed during the current Fiscal Year commencing July 1, 2023 and ending June 30, 2024 shall be borrowed in anticipation of taxes assessed as of December 31, 2022 and sums so borrowed during the subsequent Fiscal Year, but prior to the next Annual Financial Town Meeting, shall be borrowed in anticipation of taxes assessed as of December

*Establishes a process and grants permission to the Town Treasurer (with the consent of the Town Council) to borrow funds in anticipation of the receipt of taxes. These are short-term notes, akin to a line of credit, that allows the operations of the Town to go forward while awaiting the full collection of taxes.*

31, 2023. The notes issued pursuant to this authority shall be signed by the Town Treasurer and countersigned by the First Warden of the Town Council, and such countersignature shall be conclusive evidence to all holders of such notes of the consent and approval of the Town Council to loan evidenced thereby. All terms and conditions of such notes and the method of sale thereof not fixed herein or by provisions of law may be fixed by the Town Council. The Town Treasurer is hereby authorized, with the consent and approval of the Town Council, to renew such notes from time to time, but any such renewal note shall be due not later than one year from the date of the original notes so renewed.

To authorize the Town Treasurer of said Town with the consent and approval of the Town Council to place investments as deemed proper and to open or close bank accounts as necessary for the General Fund, Enterprise Funds and Proprietary Funds of said Town consistent with any investment policy adopted by the Town.

*Establishes a process and grants permission to the Town Treasurer (with the consent of the Town Council) to invest Town funds and open and close bank accounts.*

To authorize the Town Treasurer of said Town, with the consent and approval of the Town Council, to issue refunding bonds in order to refund all or part of any Public Improvement or General Obligation Bond(s) that would result in savings to the Town, length of term of said bond(s) to be the minimum required, the same or lesser in time duration, the terms, details and conditions of such bonds to be set by a resolution of the Town Council.

*Establishes the conditions under which the Town Treasurer (with Town Council consent) may refund bonds.*

To authorize the Town Treasurer, with the consent and approval of the Town Council, by resolution, and the Board of Sewer Commissioners, pursuant to Rhode Island General Law 45-12-4.3, to issue notes in anticipation of sewer service charges, such sum or sums of money to an amount which, together with any money borrowed in anticipation of such revenues in any prior Fiscal Year that remains unpaid, shall not exceed in aggregate eighty percent (80%) of the total amount of those revenues due or expected to be received during the Fiscal Year as estimated by the Town Treasurer or \$400,000.00, whichever is less. Such funds shall be used for payment of the current liabilities and expenses of the Sewer Commission for the cost of repairing and operation of such sewage disposal system. Negotiable Notes issued pursuant to the authority hereof shall be signed by the Town Treasurer and countersigned by the First Warden of the Town Council and the Chairman of the Board of Sewer Commissioners to the loan or loans evidenced thereby. All the conditions of said Note or Notes and the method of sale thereof not fixed herein or by provisions of law, may be fixed by the Town Council and, if not so fixed, then by the Town Treasurer. The Town Treasurer is hereby authorized and empowered with the consent and approval of the Town Council and the Board of Sewer Commissioners to renew any such Notes from time to time, provided that the period from the date of an original note to the maturity of any note issued to renew the same debt shall not exceed one year.

*Allows the Town Treasurer (with Town Council consent) to borrow funds in anticipation of the receipt of sewer service fees. This authorization is for short-term notes that allow for operations to continue while the Sewer Commission awaits the collection of fees. The amount of these notes is limited to 80% of the total expected annual revenue due, or \$400,000, whichever is less.*

To authorize the Town Treasurer, with the consent and approval of the Town Council by resolution, pursuant to R.I.G.L. 45-12-4.3, to issue notes in anticipation of water service charges such sum or sums of money to an amount which, together with any money borrowed in anticipation of such revenues in any prior Fiscal Year that remains unpaid, shall not exceed in aggregate eighty percent (80%) of the total amount of those revenues due or expected to be received during the Fiscal Year as estimated by the Town Treasurer or \$200,000.00 whichever is less. Such funds shall be used for payment of the current liabilities and expenses for the cost of repair and operation of such water treatment system. Negotiable Notes issued pursuant to the authority hereof shall be signed by the Town Treasurer and countersigned by the First Warden of the Town Council to the loan or loans evidenced thereby. All the conditions of said Note or Notes and the method of sale thereof not fixed herein or by provisions of law, may be fixed by the Town Council and if not so fixed then by the Town Treasurer. The Town Treasurer is hereby authorized and empowered with the consent and approval of the Town Council, to renew any such Notes from time to time, provided that the period from the date of an original note to the maturity of any note issued to renew the same debt shall not exceed one year.

*Allows the Town Treasurer (with Town Council consent) to borrow funds in anticipation of the receipt of water service fees. This authorization is for short-term notes that allow for operations to continue while the Water Commission awaits the collection of fees. The amount of these notes is limited to 80% of the total expected annual revenue due, or \$200,000, whichever is less.*

To authorize the Town Council, pursuant to Rhode Island General Law 20-3-7, to enact such ordinances as they may think proper, to protect and to regulate the taking of shellfish and other fish in the Great Salt Pond, and to impose penalties therefore, not exceeding two hundred fifty dollars (\$250.00) and three (3) months imprisonment for any one offense.

*The annual exercising of the Town's authority to regulate the economic resources within the Great Salt Pond is an important action that can only be accomplished by the electors, at a Town Meeting, by authorizing the Town Council to enact protective regulations and ordinances relative to the taking of shellfish and other fish in the Great Salt Pond. This would ratify the Council action in March 2024 to increase the maximum penalty from \$200.00 to \$250.00.*

To ratify and confirm the actions of the Town Council in authorizing over expenditures of certain appropriations, which were due to circumstances that could not be anticipated in budget preparations for Fiscal Year 2024 provided that the over expenditures do not exceed the total budget amount for the Fiscal Year 2024.

*Allows for the over or under expenditure of any particular item in the current year's budget as long as the total expenditure for the year does not exceed the total amount approved in May 2022.*

To authorize the Town Council of the Town of New Shoreham to expend grant funds applied for and awarded to the Town of New Shoreham, and, to the extent grant proceeds from grants exceed the amount budgeted by the Town, to authorize the Town Treasurer with the advice and consent of the Town Council to expend these excess proceeds for the purposes designated in the grant.

*Allows the Town Council to direct the expenditure of grant funds (for their intended purpose) that were not known to be available at the time of the previous FTM.*

And for any or all other purposes authorized by law and to transact such other business as may legally come before the meeting.

*If there are other issues not addressed previously in the meeting they may be raised at this time.*

HEREOF, FAIL NOT, but have you there this WARRANT at the time and place aforesaid, with your doings thereon.

Given under my hand this 24<sup>th</sup> day of April A.D. 2024 at the Town of New Shoreham, Rhode Island.

Attest:

Millicent Hight, MMC  
Town Clerk

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y	REC Y/Y
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025		\$ CHANGE	% CHANGE
10 TAXES	11,476,519	12,126,795	12,941,461	15,028,435	11,493,922	2,086,973	16.1%
11 LICENSES/ PERMITS/ FEES	657,382	590,643	669,075	695,475	658,529	26,400	3.9%
12 OTHER TOWN FEES & INCOME	1,860,784	1,956,842	2,175,216	2,263,968	1,841,342	88,752	4.1%
13 STATE AID	1,734,843	1,659,717	1,750,802	1,764,678	1,595,279	13,876	0.8%
14 GRANT REVENUE	225,754	153,018	0	15,000	205,085	15,000	
15 RESERVES/ TRANSFERS IN	0	79,977	415,689	562,756	26,659	147,067	35.4%
						0	
<b>Total Revenues</b>	<b>15,955,282</b>	<b>16,566,992</b>	<b>17,952,243</b>	<b>20,330,312</b>	<b>15,820,816</b>	<b>2,378,069</b>	<b>13.2%</b>
23 ADMINISTRATION	1,475,615	2,529,587	1,754,122	1,708,694	1,818,149	(45,429)	-2.6%
24 FINANCE	461,140	553,995	467,431	497,532	480,633	30,100	6.4%
28 HUMAN SERVICES	0	0	0	179,117	0	179,117	
30 CENTRAL DISPATCH	352,913	365,547	351,348	500,221	353,935	148,872	42.4%
31 POLICE	1,190,375	1,289,608	1,391,058	1,439,291	1,234,779	48,233	3.5%
32 PUBLIC WORKS	1,054,045	1,052,628	1,411,860	1,340,264	988,464	(71,596)	-5.1%
34 HARBORS	662,753	702,763	746,427	805,687	672,887	59,260	7.9%
36 BUILDING OFFICIAL	257,783	199,639	235,400	229,934	237,672	(5,467)	-2.3%
38 RECREATION	384,721	450,679	434,215	444,928	394,926	10,714	2.5%
40 LIBRARY	538,330	582,635	631,323	635,771	535,370	4,448	0.7%
45 GIS/ TECHNOLOGY	227,014	293,755	323,000	326,000	271,803	3,000	0.9%
50 BOARDS & COMMISSIONS	198,548	219,625	231,607	263,274	199,579	31,667	13.7%
60 COMMUNITY SUPPORT	735,955	872,435	897,785	915,392	765,137	17,607	2.0%
60 SCHOOL SUPPORT	5,272,797	5,372,797	5,540,395	5,678,905	5,272,659	138,510	2.5%
70 GRANT EXPENSE	143,322	38,870	0	0	101,988	0	
80 CAPITAL TAX	579,505	666,063	370,000	1,376,667	461,652	1,006,667	272.1%
90 DEBT SERVICE	(9,685,616)	2,806,032	3,166,271	3,988,636	(1,498,250)	822,365	26.0%
						0	
<b>Total Expenditures</b>	<b>3,849,200</b>	<b>17,996,658</b>	<b>17,952,243</b>	<b>20,330,312</b>	<b>12,291,383</b>	<b>2,378,068</b>	<b>13.2%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>12,106,082</b>	<b>(1,429,666)</b>	<b>(0)</b>	<b>0</b>	<b>3,529,433</b>		

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>10 TAXES</b>							
4000 CURRENT PROPERTY & AUTO TAXES	11,232,154	11,747,105	12,482,463	14,569,437	11,178,729	2,086,973	16.7%
4010 PRIOR PROPERTY & AUTO TAXES	104,572	142,907	210,000	210,000	152,815	0	0.0%
4016 USFWS TAXES IN LIEU	20,377	22,802	21,000	21,000	21,243	0	0.0%
4020 INTEREST PROPERTY & AUTO TAXES	33,273	47,381	56,000	56,000	45,926	0	0.0%
4030 TAX SALE/TAX LIENS	3,444	3,302	8,700	8,700	6,093	0	0.0%
4040 MOTOR VEHICLE TAXES IN LIEU	82,699	163,298	163,298	163,298	89,115	0	0.0%
Total Revenues	11,476,519	12,126,795	12,941,461	15,028,435	11,493,922	2,086,973	16.1%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

11 LICENSES/ PERMITS/ FEES	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>CLERKS OFFICE</b>							
4000 LIQUOR LICENSES	54,125	56,760	58,000	58,000	56,503	0	0.0%
4010 VICTUALLING LICENSES	8,850	4,900	6,500	6,500	6,475	0	0.0%
4020 TAXI/CHAUFFER LICENSES	10,480	10,390	10,500	10,500	10,602	0	0.0%
4030 MOPED LICENSES	6,800	6,800	6,800	6,800	6,808	0	0.0%
4040 ROOMING HOUSE LICENSES	18,085	17,200	19,000	18,000	18,210	(1,000)	-5.3%
4050 RECORDING FEES	46,741	37,687	45,000	45,000	45,366	0	0.0%
4055 HISTORICAL TRUST ACT FEES	822	609	1,000	1,000	771	0	0.0%
4056 TECHNOLOGY FUND	5,001	4,160	8,500	8,500	4,948	0	0.0%
4060 OTHER CLERK LICENSES/FEES	240,451	228,076	250,000	250,000	271,709	0	0.0%
<b>BUILDING - INSPECTIONS - LAND USE</b>							
4070 BUILDING PERMITS	251,852	206,822	250,000	275,000	222,872	25,000	10.0%
4071 ISDS INSPECTIONS	0	1,380	0	0	460	0	
4075 WASTEWATER MGMT DISTRICT	500	475	275	375	383	100	36.4%
4080 PLANNING BOARD FEES	7,725	4,699	4,000	5,000	5,135	1,000	25.0%
4090 HISTORIC DISTRICT FEES	2,675	4,225	3,000	3,800	3,842	800	26.7%
4100 ZONING BOARD FEES	3,275	6,460	4,500	4,500	4,445	0	0.0%
4110 ZONING OFFICIAL FEES	0	0 #	2,000	2,500	0	500	25.0%
SHORT TERM RENTAL LICENSE	0	0 #	0	0	0	0	
<b>Total Revenues</b>	<b>657,382</b>	<b>590,643 #</b>	<b>669,075</b>	<b>695,475</b>	<b>658,529</b>	<b>26,400</b>	<b>3.9%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>12 OTHER TOWN FEES &amp; INCOME</b>							
4000 LIBRARY TRUST	8,227	8,401	8,000	8,000	7,936	-	0.0%
4001 LIBRARY FINES	1,175	699	1,000	1,000	655	0	0.0%
4020 PROBATE FEES	4,405	5,422	4,800	4,800	4,377	0	0.0%
4030 CEMETERY TRUST	95	357	100	150	151	50	50.0%
4040 CEMETERY LOTS	9,350	12,775	8,000	9,000	9,725	1,000	12.5%
4045 CEMETERY-INTERMENT FEES	12,700	4,450	4,000	5,000	6,323	1,000	25.0%
4050 NORTH LIGHT FEES	0	0	9,500	9,500	0	0	0.0%
4060 SEWER/WATER COMMISSION	80,000	80,000	90,000	104,000	80,000	14,000	15.6%
4070 GIS MAPS	489	540	300	500	668	200	66.7%
<b>HARBORS</b>							
4080 LANDING FEES/COMMERCIAL	0	0	185,127	192,496	0	7,369	4.0%
4090 LANDING FEES/PRIVATE	5,621	5,351	5,600	5,600	5,194	0	0.0%
4140 HARBORS/SHELLFISH LICENSES	58,541	66,661	76,500	76,500	63,514	0	0.0%
4150 HARBORS/RENTAL MOORINGS	489,633	513,949	450,000	450,000	462,567	0	0.0%
4155 HARBORS/PRIV. RENTAL MOORINGS	0	0	75,000	75,000	28,733	0	0.0%
4160 HARBORS/MOORING PERMITS	132,193	136,660	148,000	148,000	130,841	0	0.0%
4161 HARBORS/MOORING WAIT LIST	10,385	10,790	10,000	10,000	7,825	0	0.0%
4170 HARBORS/PUBLIC WHARFAGE	175,277	176,873	180,000	180,000	155,534	0	0.0%
4175 HARBORS/ELECTRICAL	22,845	32,910	28,500	33,000	25,170	4,500	15.8%
4180 HARBORS/COMMERCIAL	30,332	33,053	30,000	30,000	30,815	0	0.0%
4190 HARBORS/PUMPOUT	9,665	8,140	10,000	8,000	8,087	(2,000)	-20.0%
4200 HARBORS/HARBOR FINES/OTHER	1,900	1,300	2,200	2,200	2,518	0	0.0%
4205 HARBORS/SHOWERS	0	20	0	0	9	0	0.0%
4206 HARBORS/PUMPOUT DONATIONS	1,711	1,157	1,500	1,500	1,037	0	0.0%
<b>RECREATION</b>							
4209 RECREATION/GROUP PROGRAMS	12,946	10,660	2,000	2,000	7,869	0	0.0%
4212 RECREATION/CAMP MOHEGAN	24,502	26,228	20,000	36,100	21,145	16,100	80.5%
4213 RECREATION/OTHER PROGRAMS	6,320	8,332	19,380	16,515	7,033	(2,865)	-14.8%
4214 RECREATION/OTHER INCOME	3,150	0	0	0	1,530	0	0.0%
4216 RECREATION/EVENTS	35,361	36,157	60,800	48,400	29,887	(12,400)	-20.4%
4217 RECREATION/SPORTS CAMP	14,800	7,980	28,545	14,560	9,417	(13,985)	-49.0%
4218 RECREATION/FACILITY RENTAL	0	0	220	220	0	0	0.0%
4219 RECREATION/ SKI TRIP REVENUE	0	0	20,000	20,000	0	0	0.0%
4270 FRED BENSON BEACH RENT	21,000	22,000	22,000	22,000	15,667	0	0.0%
4275 FRED BENSON BEACH OTHER	97,394	124,976	107,000	107,000	98,850	0	0.0%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>12 OTHER TOWN FEES &amp; INCOME</b>							
4278 FRED BENSON BEACH ROOM	4,315	2,171	4,000	4,000	3,191	0	0.0%
4279 FRED BENSON BEACH ATM INCOME	4,783	5,862	4,500	5,000	4,447	500	11.1%
<b>RENTS</b>							
4280 COAST GUARD STATION RENT	12,943	24,407	26,400	26,400	16,350	0	0.0%
4285 TRANSFER STATION USAGE FEE	20,000	20,000	20,000	20,000	20,000	0	0.0%
4290 CHAMBER COMMERCE RENT	10,000	10,000	10,000	10,000	10,000	0	0.0%
4293 THOMAS PROPERTY RENT	27,600	31,985	27,600	30,800	29,856	3,200	11.6%
4295 MISC RENTS	1,000	85,898	1,000	1,000	34,553	0	0.0%
4210 COMMUNICATIONS CTR/ALARM	0	0	21,000	22,500	0	1,500	7.1%
4211 SENIOR ADVISORY/ PROGRAM FEES	912	1,056	0	0	656	0	
4220 POLICE/OFFICER FINES	11,504	6,891	15,000	10,000	10,595	(5,000)	-33.3%
4250 POLICE/MISCELLANEOUS	925	1,000	0	0	812	0	
4255 POLICE DETAIL	9,900	2,030	0	0	11,302	0	
4260 INTEREST/INVESTMENTS	6,863	10,355	11,000	8,000	7,666	(3,000)	-27.3%
4266 SALE SURPLUS PROPERTY	5,000	0	0	0	1,918	0	
4267 INSURANCE & OTHER RECOVERIES	33,802	251	0	0	35,481	0	
4302 CASH OVER AND (SHORT)	2,502	7,812	0	0	6,441	0	
4400 STATE ROAD AGREEMENT	425,000	425,000	425,000	500,000	425,000	75,000	17.6%
4500 NEGOTIATED SETTLEMENT	13,718	(13,717)	1,644	5,227	0	3,583	218.0%
<b>Total Revenues</b>	<b>1,860,784</b>	<b>1,956,842</b>	<b>2,175,216</b>	<b>2,263,968</b>	<b>1,841,342</b>	<b>88,752</b>	<b>4.1%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>13 STATE AID</b>							
4010 STATE AID/LIBRARY HOUSING	63,325	0	-	-	42,111	-	
4020 STATE AID/SCHOOL HOUSING	283,468	195,462	193,882	195,000	235,504	1,118	0.6%
4030 STATE AID/TELEPHONE	10,790	13,346	10,790	13,346	11,682	2,556	23.7%
4040 STATE AID/HOTEL & COTTAGE SALES	726,798	763,174	855,114	828,258	689,685	(26,856)	-3.1%
4045 STATE AID/MEALS SALES TAX	511,516	537,580	537,747	560,381	474,908	22,634	4.2%
4070 STATE AID/LIBRARY GRANT	91,679	97,282	108,269	114,693	93,031	6,424	5.9%
4071 STATE AID/BUILDING	0	8,250	0	8,000	2,750	8,000	
4073 STATE AID/AIRPORT AID	47,267	44,623	45,000	45,000	45,608	0	0.0%
Total Revenues	1,734,843	1,659,717	1,750,802	1,764,678	1,595,279	13,876	0.8%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL <u>6/30/2022</u>	ACTUAL <u>6/30/2023</u>	BUDGET <u>FY 2024</u>	RECOMMENDED <u>FY 2025</u>			
<b>15 RESERVES/ TRANSFERS IN</b>							
4011 RESERVE/BILT NOTE	0	0	336,939	332,779	0	(4,160)	-1.2%
DEBT SERVICE RESERVE FUND - ILP	0	79,977	78,750	79,977	26,659	1,227	1.6%
8095 TRANSFER IN/ INFRAST FUND/ARPA	0	0	0	150,000	0	150,000	
Total Revenues	0	79,977	415,689	562,756	26,659	147,067	35.4%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>23 ADMINISTRATION</b>							
<b>TOWN COUNCIL - TOWN MANAGER</b>							
5100 WAGES/COUNCIL	32,500	32,500	32,500	32,500	32,500	0	0.0%
5101 WAGES/TOWN MANAGER	137,553	144,374	151,682	155,465	140,328	3,784	2.5%
5402 CONSULTANT/AUDITOR	32,000	30,000	32,000	32,000	31,000	0	0.0%
5405 CONSULTANT/ENGINEER*	46,771	0	0	0	19,654	0	
5405 CONSULTANT/LOBBYIST	18,000	54,000	60,000	60,000	36,000	0	0.0%
5406 GRANT WRITER	5,022	5,142	18,000	18,000	5,302	0	0.0%
5408 CLASSIFICATION & COMP STUDY	0	12,500	0	0	4,167	0	
5409 CONSULTANT/PERSONNEL	0	0	40,000	20,000	0	(20,000)	-50.0%
9000 CONTINGENCY	0	15,000	81,796	80,000	5,000	(1,796)	-2.2%
<b>LEGAL</b>							
5400 CONSULTANT/LEGAL/LITIGATION-	16,579	24,618	25,000	25,000	21,191	0	0.0%
5401 CONSULTANT/LEGAL/SOLICITOR	163,593	260,633	210,000	225,000	218,959	15,000	7.1%
<b>TOWN CLERK</b>							
5102 WAGES/CLERKS	159,946	164,707	196,301	205,409	168,477	9,107	4.6%
5103 WAGES/CANVASSERS	2,550	2,550	2,550	2,550	2,550	0	0.0%
5104 WAGES/ELECTIONS/TOWN	275	1,331	2,790	1,750	1,878	(1,040)	-37.3%
5105 WAGES/TOWN CLERK	85,562	89,656	94,186	96,549	82,152	2,363	2.5%
5407 CODE UPDATES	11,557	8,075	10,000	10,000	6,544	0	0.0%
5700 EDUCATION/TRAINING	1,133	3,905	7,500	7,500	1,741	0	0.0%
5750 TRAVEL	3,938	8,043	9,000	13,000	4,376	4,000	44.4%
5760 DUES/SUBSCRIPTIONS	3,064	3,557	3,000	4,000	4,014	1,000	33.3%
5800 POSTAGE/FREIGHT	9,100	12,165	10,000	11,000	10,747	1,000	10.0%
6950 ADVERTISING	22,200	30,936	25,000	28,000	28,270	3,000	12.0%
7000 SUPPLIES	7,875	9,268	9,500	9,500	8,987	0	0.0%
7002 COPIER LEASE	6,146	8,041	6,300	8,000	6,846	1,700	27.0%
7100 RECORDS/MICROFILM/VOL	27,888	10,343	11,400	17,702	20,208	6,302	55.3%
7600 EQUIPMENT MAINTENANCE	662	0	1,000	1,000	441	0	0.0%
7700 EQUIPMENT/FURNITURE	0	1,482	0	0	494	0	
8100 TECHNOLOGY (STATUTORY 10%)	9,900	8,100	8,500	8,500	6,000	0	0.0%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

23 ADMINISTRATION	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>OTHER GENERAL ADMINISTRATION</b>							
5106 WAGES/FACILITIES MANAGER	35,144	0	0	0	31,033	0	
5108 WAGES/ DIR OF HUMAN SVCS*	17,385	25,606	78,806	0	19,637	(78,806)	-100.0%
5110 WAGES/ SENIOR COORDINATOR*	0	0	0	0	0	0	
5200 BENEFITS	102,238	106,080	142,262	124,482	115,008	(17,780)	-12.5%
5225 HOUSING	6,170	8,164	10,896	12,496	6,028	1,600	14.7%
5250 BENEFITS/SELF INSURED HRA	5,564	5,733	6,500	6,000	5,934	(500)	-7.7%
5300 PAYROLL TAXES	36,974	35,965	40,153	35,291	37,524	(4,862)	-12.1%
5350 UNEMPLOYMENT TAX	17,186	0	18,000	18,000	11,848	0	0.0%
5900 TELEPHONE/COMMUNICATION	69,695	50,586	55,000	50,000	57,089	(5,000)	-9.1%
6700 INSURANCE	307,416	322,963	325,000	360,000	299,003	35,000	10.8%
8200 DEER MANAGEMENT	10,050	24,500	24,500	30,000	18,942	5,500	22.4%
8300 HUMAN SERVICES*	1,650	2,272	5,000	0	1,849	(5,000)	-100.0%
9001 BAD DEBT EXPENSE	54,682	1,006,792	0	0	354,213	0	
9002 MUNICIPAL ALARM SYSTEM	6,640	0	0	0	3,880	0	
<b>Total Expenses</b>	<b>1,475,615</b>	<b>2,529,587</b>	<b>1,754,122</b>	<b>1,708,694</b>	<b>1,832,733</b>	<b>(45,429)</b>	<b>-2.6%</b>

\* Moved from different department for FY25

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>24 FINANCE</b>							
5100 WAGES/FINANCE DIRECTOR-TREAS	120,000	127,600	134,395	137,762	118,858	3,367	2.5%
5101 WAGES/COLLECTOR/CLERKS	115,896	120,925	125,966	130,644	114,658	4,678	3.7%
5102 WAGES/ASSESSORS	1,100	1,100	1,100	1,100	1,100	0	0.0%
5104 WAGES/DEPUTY FIN DIR	60,468	63,536	63,199	72,363	59,985	9,164	14.5%
5200 BENEFITS	86,420	69,508	67,956	75,220	80,601	7,264	10.7%
5300 PAYROLL TAXES	24,116	25,267	25,126	26,443	23,552	1,316	5.2%
5402 TAX SALE COSTS	0	0	5,000	5,000	0	0	0.0%
5403 REVALUATION	0	112,789	0	0	37,596	0	
5700 EDUCATION/TRAINING	1,324	920	1,500	6,500	966	5,000	333.3%
5750 TRAVEL	1,268	291	1,500	1,500	620	0	0.0%
5760 DUES/SUBSCRIPTIONS	811	1,087	1,425	1,000	851	(425)	-29.8%
6900 DATA PROCESSING/BANK SVC FEES	40,105	24,875	30,000	30,000	33,851	0	0.0%
7000 SUPPLIES	7,148	3,929	7,500	7,500	5,703	0	0.0%
7001 PRINTING/COPYING/TAX BOOKS	0	0	400	0	0	(400)	-100.0%
7002 COPIER LEASE	2,484	2,168	2,364	2,500	2,291	136	5.8%
<b>Total Expenses</b>	<b>461,140</b>	<b>553,995</b>	<b>467,431</b>	<b>497,532</b>	<b>480,633</b>	<b>30,100</b>	<b>6.4%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL <u>6/30/2022</u>	ACTUAL <u>6/30/2023</u>	BUDGET <u>FY 2024</u>	RECOMMENDED <u>FY 2025</u>			
<b>28 HUMAN SERVICES</b>							
5100 WAGES/HUMAN SERVICES DIR	-	-	-	80,805	0	80,805	
5102 WAGES/SENIOR COORDINATOR	0	0	0	24,336	0	24,336	
5104 WAGES/ACTIVITIES COORDINATOR	0	0	0	0	0	0	
5200 BENEFITS	0	0	0	23,833	0	23,833	
5300 PAYROLL TAXES	0	0	0	8,043	0	8,043	
5700 EDUCATION/TRAINING	0	0	0	1,500	0	1,500	
6000 UTILITIES/FUEL/RENT	0	0	0	3,600	0	3,600	
7000 SUPPLIES	0	0	0	7,000	0	7,000	
8001 RIDE SERVICES	0	0	0	8,000	0	8,000	
8002 OTHER PROGRAMMING	0	0	0	20,000	0	20,000	
8100 PROGRAMMING DIRECT SUPPORT	0	0	0	2,000	0	2,000	
Total Expenses	0	0	0	179,117	0	179,117	

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>30 CENTRAL DISPATCH</b>							
5100 WAGES/DIRECTOR EMERGENCY	0	700	700	700	472	-	0.0%
5103 WAGES/DISPATCHERS	202,637	223,107	210,532	231,735	210,744	21,204	10.1%
5104 WAGES/PUBLIC SAFETY COMMS	0	0	0	60,000	0	60,000	
5200 BENEFITS	90,623	85,752	74,472	122,319	85,536	47,847	64.2%
5300 PAYROLL TAXES	15,775	17,400	16,169	17,791	16,445	1,622	10.0%
5600 EMERGENCY SERVICES	12,464	3,223	8,000	8,000	7,305	0	0.0%
5700 EDUCATION/TRAINING	0	0	1,300	1,000	0	(300)	-23.1%
6000 ELECTRICITY	16,929	18,049	18,000	18,000	17,199	0	0.0%
6100 FUEL OIL	8,661	8,315	9,000	9,000	7,603	0	0.0%
6200 WATER	(904)	300	1,500	500	329	(1,000)	-66.7%
6300 SEWER	2,327	1,960	3,000	2,000	2,191	(1,000)	-33.3%
6400 HURRICANE PREPAREDNESS	0	675	2,025	2,025	900	0	0.0%
6900 COMMUNICIATIONS OPERATIONS	0	0	0	20,400	0	20,400	
7000 SUPPLIES	5	204	500	500	98	0	0.0%
7300 BUILDING MAINTENANCE	1,310	3,991	4,000	4,000	3,034	0	0.0%
7400 GROUND MAINTENANCE	960	1,440	1,150	1,250	1,060	100	8.7%
7600 EQUIPMENT MAINTENANCE	2,126	71	1,000	1,000	899	0	0.0%
<b>Total Expenses</b>	<b>352,913</b>	<b>365,547</b>	<b>351,348</b>	<b>500,221</b>	<b>353,935</b>	<b>148,872</b>	<b>42.4%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>31 POLICE</b>							
5100 WAGES/CHIEF	114,697	91,191	118,000	117,875	112,122	(125)	-0.1%
5101 WAGES/POLICE OFFICERS	308,527	270,765	281,617	287,579	305,633	5,962	2.1%
5102 WAGES/RESERVE OFFICERS	0	0	309,060	309,060	0	0	0.0%
5103 WAGES/SEASONAL-OTHER OFFICERS	261,963	260,429	65,520	65,520	239,657	0	0.0%
5104 WAGES/BEACH PATROL	0	0	5,040	5,040	0	0	0.0%
5105 WAGES/POLICE OVERTIME	73,424	111,340	60,000	60,000	95,073	0	0.0%
5106 WAGE/CSO	0	38,846	60,000	60,000	12,949	0	0.0%
5107 WAGE/ADMIN ASSIST	41,794	55,878	55,834	56,430	40,745	596	1.1%
5109 WAGES/ POLICE DETAIL	22,128	2,545	0	0	22,489	0	
5110 STATE POLICE	0	0	0	10,000	0	10,000	
5200 BENEFITS	163,523	156,087	140,973	230,735	170,032	89,762	63.7%
5300 PAYROLL TAXES	62,183	64,538	77,614	76,157	61,991	(1,457)	-1.9%
5500 HOUSING	38,700	21,167	26,300	31,300	32,856	5,000	19.0%
5700 EDUCATION/TRAINING	1,104	5,454	5,000	5,000	2,554	0	0.0%
5750 TRAVEL	12,819	10,476	15,000	15,000	12,038	0	0.0%
6000 ELECTRICITY	7,909	8,033	8,000	8,000	7,950	0	0.0%
6100 GAS/OIL	15,031	19,412	15,000	15,000	16,491	0	0.0%
6600 FUEL OIL	2,012	2,439	2,500	2,500	2,154	0	0.0%
6900 TECHNOLOGY/ DATA PROCESSING	419	12,463	39,705	5,000	4,433	(34,705)	-87.4%
7000 SUPPLIES	7,510	16,259	8,000	8,000	10,427	0	0.0%
7001 COPIER LEASE	2,221	3,420	2,145	2,145	2,621	0	0.0%
7100 UNIFORMS	2,482	3,932	3,750	3,750	2,965	0	0.0%
7300 BUILDING MAINTENANCE	15,955	16,288	13,000	15,000	16,066	2,000	15.4%
7400 GROUNDS MAINTENANCE	860	1,440	1,000	1,200	1,053	200	20.0%
7500 VEHICLE MAINTENANCE	10,812	23,883	10,000	15,000	15,169	5,000	50.0%
7550 VEHICLE REPLACEMENT	17,778	74,820	42,000	8,000	36,792	(34,000)	-81.0%
7600 EQUIPMENT MAINTENANCE	769	5,876	1,000	1,000	2,471	0	0.0%
7700 EQUIPMENT	5,756	12,627	10,000	10,000	8,046	0	0.0%
7800 ACCREDITATION	0	0 #	15,000	15,000	0	0	0.0%
<b>Total Expenses</b>	<b>1,190,375</b>	<b>1,289,608</b>	<b>1,391,058</b>	<b>1,439,291</b>	<b>1,234,779</b>	<b>48,233</b>	<b>3.5%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>32 PUBLIC WORKS</b>							
5000 WAGES/DIR OF PUBLIC WORKS	33,368	0	104,000	103,840	12,547	(160)	-0.2%
5100 WAGES/SURVEYOR	80,776	83,637	87,871	72,433	80,390	(15,438)	-17.6%
5101 WAGES/OTHER	231,363	238,719	251,310	239,656	224,356	(11,654)	-4.6%
5102 WAGES/MAINTENANCE	0	0	0	0	0	0	
5103 SEASONAL WAGES	0	0	0	0	1,818	0	
5104 OVERTIME	0	0	0	5,000	0	5,000	
5105 CUSTODIAL SERVICES	21,000	14,000	23,000	27,600	19,163	4,600	20.0%
5106 WAGES/FACILITIES MANAGER	0	58,597	61,560	71,550	38,850	9,990	16.2%
5200 BENEFITS	116,647	126,837	136,821	157,266	117,104	20,445	14.9%
5300 PAYROLL TAXES	26,937	29,622	31,257	38,020	26,394	6,763	21.6%
5405 CONSULTANT/ENGINEER	0	21,540	30,000	30,000	7,180	0	0.0%
5500 CONTRACT SERVICES/CEMETERY	34,640	25,627	35,000	35,000	30,357	0	0.0%
5502 CONTRACT SERVICES-ROADS	4,720	2,000	5,000	5,000	4,067	0	0.0%
5503 SNOW REMOVAL	6,686	2,524	10,000	10,000	3,478	0	0.0%
5750 TRAVEL	3,109	3,588	2,500	3,500	3,054	1,000	40.0%
5900 TELEPHONE	0	0	1,500	1,500	153	0	0.0%
6000 ELECTRICITY/TOWN HALL	18,162	15,679	20,000	18,000	17,562	(2,000)	-10.0%
6001 STREET LIGHTING	5,548	5,561	5,548	5,600	5,552	52	0.9%
6100 FUEL OIL/TOWN OFFICES	15,222	9,998	10,000	10,000	11,319	0	0.0%
6200 WATER/TOWN OFFICES	4,498	4,502	3,500	4,750	4,108	1,250	35.7%
6300 SEWER/TOWN OFFICES	2,692	2,517	3,500	3,000	2,746	(500)	-14.3%
6600 GAS/OIL	18,689	25,322	15,000	20,000	18,871	5,000	33.3%
7000 SUPPLIES/TOOLS	4,380	6,585	10,000	10,000	5,969	0	0.0%
7001 EQUIPMENT	10,890	5,237	20,000	15,000	7,486	(5,000)	-25.0%
7010 DUNE/BEACH MAINTENANCE	3,181	5,889	5,000	5,000	3,023	0	0.0%
7200 THOMAS PROPERTY	13,204	17,191	7,500	7,500	16,069	0	0.0%
7300 ESTA'S PARK	567	710	750	750	641	0	0.0%
7305 SOLVEKIN PROPERTY	546	1,047	400	400	689	0	0.0%
7306 WATER FOUNTAINS & FILL	268	326	750	1,500	264	750	100.0%
7400 MAINTENANCE/ FACILITIES	40,067	58,868	109,402	110,000	39,201	598	0.5%
7401 MAINTENANCE/BUILDINGS	26,926	57,757	45,000	50,000	41,689	5,000	11.1%
7402 MAINTENANCE/GROUNDS	11,666	17,208	13,500	13,500	12,138	0	0.0%
7405 MAINTENANCE/HYDRANTS	56,400	56,400	56,400	56,400	54,000	0	0.0%
7410 MAINTENANCE/PORTAJOHNS	22,878	20,612	23,000	23,000	15,107	0	0.0%
7420 MAINTENANCE/TOWN REFUSE	28,149	9,496	8,500	10,000	15,428	1,500	17.6%
7425 MAINTENANCE/LANDFILL	16,834	20,242	21,000	23,000	22,135	2,000	9.5%
7426 MAINTENANCE/LANDFILL SLOPE	0	3,925	50,000	0	1,308	(50,000)	-100.0%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>32 PUBLIC WORKS</b>							
7430 TESTING/LANDFILL	17,487	16,093	21,000	21,000	15,384	0	0.0%
7500 ABANDONED CAR REMOVAL	0	0	500	500	50	0	0.0%
7600 EQUIPMENT MAINTENANCE	17,179	34,804	15,000	20,000	22,074	5,000	33.3%
7700 TIPPY CANS	38,500	38,500	40,500	40,500	38,500	0	0.0%
7800 CEMETERY/INTERMENT COSTS	2,668	1,815	4,000	4,000	2,289	0	0.0%
7900 CATCH BASINS/REPAIR	5,880	7,110	6,000	6,500	6,263	500	8.3%
8200 ROAD MATERIALS	112,318	2,543	60,000	60,000	39,687	0	0.0%
8300 EQUIPMENT/VEHICLE LEASE	0	0	56,291	0	0	(56,291)	-100.0%
<b>Total Expenses</b>	<b>1,054,045</b>	<b>1,052,628</b>	<b>1,411,860</b>	<b>1,340,264</b>	<b>988,464</b>	<b>(71,596)</b>	<b>-5.1%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y	REC Y/Y
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025		\$ CHANGE	% CHANGE
<b>34 HARBORS</b>							
5100 WAGES/HARBORMASTER	57,168	60,062	63,111	77,207	56,606	14,096	22.3%
5101 WAGES/OTHER	95,117	157,006	140,000	145,000	116,386	5,000	3.6%
5102 WAGES/ASSISTANT HARBORMASTER	31,540	11,409	0	0	22,461	0	
5104 WAGES/CLERK	33,420	33,614	44,266	44,299	32,128	33	0.1%
5200 BENEFITS	24,222	23,755	24,097	32,009	24,883	7,912	32.8%
5300 PAYROLL TAXES	16,752	20,186	19,052	22,272	17,542	3,220	16.9%
5500 SHELLFISH MANAGEMENT	18,989	20,737	23,000	23,000	18,684	0	0.0%
5540 ABANDONED BOAT DISPOSAL	0	10,111	5,000	0	3,370	(5,000)	-100.0%
5700 EDUCATION/TRAINING	0	3,550	500	1,000	1,183	500	100.0%
5750 TRAVEL	0	1,286	1,000	1,000	786	0	0.0%
6000 ELECTRICITY	26,699	34,121	30,000	30,000	30,461	0	0.0%
6200 WATER	19,593	24,292	20,000	20,000	20,580	0	0.0%
6300 SEWER	15,510	16,401	24,000	20,000	18,405	(4,000)	-16.7%
6600 GAS/OIL/PROPANE	6,131	11,903	8,000	8,000	7,588	0	0.0%
7000 SUPPLIES	28,998	14,174	16,000	15,000	18,131	(1,000)	-6.3%
7100 EQUIPMENT	21,503	6,235	15,000	15,000	10,192	0	0.0%
7200 EQUIPMENT/CVA GRANT MATCH	1,559	4,272	7,500	7,500	1,944	0	0.0%
7310 MAINTENANCE/GENERAL	391	2,018	11,500	10,000	4,288	(1,500)	-13.0%
7320 MAINTENANCE/RESTROOMS	75,554	74,281	60,000	75,000	73,699	15,000	25.0%
7400 MAINTENANCE/GROUNDS	0	0	500	500	0	0	0.0%
7410 MAINTENANCE/MOORINGS	128,859	100,194	130,000	130,000	114,441	0	0.0%
7420 MAINTENANCE/REFUSE REMOVAL	39,726	36,864	30,000	35,000	35,760	5,000	16.7%
7500 MAINTENANCE/VESSEL/VEHICLE	12,782	28,392	30,000	50,000	30,467	20,000	66.7%
7600 MAINTENANCE/ DREDGING	640	0	35,000	35,000	4,001	0	0.0%
8000 VESSEL DOCKAGE	3,900	3,900	3,900	3,900	5,200	0	0.0%
8100 DINGHY DOCK	3,700	4,000	5,000	5,000	3,700	0	0.0%
<b>Total Expenses</b>	<b>662,753</b>	<b>702,763</b>	<b>746,427</b>	<b>805,687</b>	<b>672,887</b>	<b>59,260</b>	<b>7.9%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y	REC Y/Y
	ACTUAL <u>6/30/2022</u>	ACTUAL <u>6/30/2023</u>	BUDGET <u>FY 2024</u>	RECOMMENDED <u>FY 2025</u>		\$ CHANGE	% CHANGE
<b>36 BUILDING OFFICIAL</b>							
5103 WAGES/MIN HOUSING INSPECTOR	24,782	23,369	28,562	28,564	22,421	2	0.0%
5105 WAGES/WASTEWATER INSPECTOR	27,167	31,211	28,562	28,564	29,057	2	0.0%
5106 WAGES/BUILDING CLERK	19,176	19,371	20,247	21,044	17,996	798	3.9%
5107 WAGES/ RESIDENTIAL INSPECTOR	14,010	0	0	0	15,427	0	
5108 WAGES/ ZONING ENFORCEMENT	300	0	0	0	100	0	
5200 BENEFITS	50,298	30,264	30,622	31,793	45,735	1,171	3.8%
5300 PAYROLL TAXES	6,581	5,724	5,982	6,044	7,890	61	1.0%
5403 CONSULTANT/ BUILDING OFFICIAL	99,320	74,273	108,000	100,000	66,470	(8,000)	-7.4%
5700 EDUCATION/TRAINING	0	0	500	500	206	0	0.0%
5750 TRAVEL	870	774	1,500	1,000	1,332	(500)	-33.3%
5760 DUES/SUBSCRIPTIONS	175	0	225	225	133	0	0.0%
7000 SUPPLIES	1,955	3,699	2,000	3,000	2,892	1,000	50.0%
7100 EQUIPMENT	13,149	1,879	4,000	4,000	6,380	0	0.0%
9002 MUNICIPAL ALARM SYSTEM	0	9,075	5,200	5,200	4,692	0	0.0%
Total Expenses	257,783	199,639	235,400	229,934	237,672	(5,467)	-2.3%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y	REC Y/Y
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025		\$ CHANGE	% CHANGE
<b>38 RECREATION</b>							
5100 WAGES/DIRECTOR	62,896	66,250	68,050	71,635	62,180	3,585	5.3%
5101 WAGES/RECREATION ASSISTANT	30,953	35,115	39,510	42,089	35,480	2,579	6.5%
5102 WAGES/SUMMER CAMP	7,259	10,625	13,500	18,000	7,615	4,500	33.3%
5103 WAGES/OTHER	0	893	0	0	298	0	
5104 WAGES/FRED BENSON BEACH	65,119	75,709	80,913	75,000	68,924	(5,913)	-7.3%
5200 BENEFITS	20,578	21,742	23,280	24,468	25,858	1,188	5.1%
5300 PAYROLL TAXES	12,810	14,515	15,515	16,911	13,460	1,397	9.0%
5700 EDUCATION/TRAINING	137	0	575	575	52	0	0.0%
5750 TRAVEL	2,676	3,002	4,500	4,500	2,004	0	0.0%
5800 FREIGHT	15	0	275	275	7	0	0.0%
6000 UTILITIES/FUEL OIL	1,773	4,471	4,000	4,000	2,166	0	0.0%
6600 GASOLINE	689	562	2,000	2,000	750	0	0.0%
7000 SUPPLIES	1,567	829	1,500	1,500	897	0	0.0%
7600 EQUIPMENT MAINTENANCE	1,715	2,263	1,500	3,000	1,770	1,500	100.0%
7800 CLEANING SERVICES	1,075	1,450	500	1,500	842	1,000	200.0%
8099 SPORTS CAMP	13,385	17,102	18,412	17,140	10,757	(1,272)	-6.9%
8100 CAMP MOHEGAN	2,728	1,000	4,950	4,950	2,121	0	0.0%
8200 OTHER PROGRAM EXPENSES	8,978	10,911	13,335	14,835	8,631	1,500	11.2%
8210 GROUP PROGRAM EXPENSES	107	2,399	2,000	2,000	1,472	0	0.0%
8220 EVENT EXPENSE	24,588	29,856	27,400	26,550	20,201	(850)	-3.1%
8230 SKI TRIP EXPENSES	0	10,419	20,000	20,000	3,473	0	0.0%
8300 FRED BENSON BEACH EXPENSES	68,760	68,631	39,200	39,200	61,476	0	0.0%
8320 FRED BENSON BEACH/RENTAL	0	1,600	3,500	3,500	533	0	0.0%
8330 FRED BENSON BEACH ATM	436	535	500	500	480	0	0.0%
8400 HEINZ FIELD/MAINTENANCE	36,089	46,619	35,500	35,500	40,942	0	0.0%
8401 HEINZ FIELD EQUIPMENT	0	0	500	500	5	0	0.0%
8500 BALL O'BRIEN MAINTENANCE	20,388	24,181	13,300	14,800	22,532	1,500	11.3%
<b>Total Expenses</b>	<b>384,721</b>	<b>450,679</b>	<b>434,215</b>	<b>444,928</b>	<b>394,926</b>	<b>10,714</b>	<b>2.5%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>40 LIBRARY</b>							
5101 WAGES/LIBRARY DIRECTOR	76,884	82,795	86,997	80,776	76,972	(6,221)	-7.2%
5102 WAGES/OTHER	182,443	195,490	232,773	250,256	176,267	17,483	7.5%
5200 BENEFITS	94,177	91,693	111,328	101,851	90,534	(9,477)	-8.5%
5300 PAYROLL TAXES	20,269	21,729	24,876	25,139	19,804	262	1.1%
5700 EDUCATION/TRAINING	0	445	1,000	2,000	148	1,000	100.0%
5750 TRAVEL	69	31	500	1,100	70	600	120.0%
5760 DUES/SUBSCRIPTIONS	514	784	800	800	971	0	0.0%
5800 POSTAGE/FREIGHT	7,075	6,762	7,000	7,000	6,885	0	0.0%
6000 ELECTRICITY	21,562	17,763	20,000	20,000	19,023	0	0.0%
6100 FUEL OIL	10,463	9,366	7,000	8,500	8,485	1,500	21.4%
6200 WATER	2,668	2,970	2,500	4,000	2,734	1,500	60.0%
6300 SEWER	1,073	1,327	1,500	1,800	1,178	300	20.0%
6900 TECHNOLOGY/ OSL	34,707	29,128	38,000	35,000	28,162	(3,000)	-7.9%
6950 ADVERTISING	2,804	8,096	5,000	4,000	4,068	(1,000)	-20.0%
7000 SUPPLIES	11,313	13,191	12,000	14,000	13,921	2,000	16.7%
7001 BOOKS & COLLECTION MATERIALS	14,274	16,095	15,000	17,000	14,772	2,000	13.3%
7002 MAGAZINE SUBSCRIPTIONS	3,532	3,640	4,000	4,000	3,243	0	0.0%
7003 AUDIO-VISUAL MATERIALS	2,466	1,787	5,000	2,500	2,155	(2,500)	-50.0%
7004 LIBRARY PROGRAMMING	1,928	697	1,500	1,500	1,275	0	0.0%
7300 BUILDING MAINTENANCE	39,569	72,210	42,000	42,000	49,268	0	0.0%
7400 GROUNDS MAINTENANCE	560	3,126	5,000	5,000	1,442	0	0.0%
7600 EQUIPMENT MAINTENANCE	6,721	0	4,500	4,500	10,708	0	0.0%
7710 COPIER LEASE	3,259	3,510	3,050	3,050	3,283	0	0.0%
<b>Total Expenses</b>	<b>538,330</b>	<b>582,635</b>	<b>631,323</b>	<b>635,771</b>	<b>535,370</b>	<b>4,448</b>	<b>0.7%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>45 GIS/ TECHNOLOGY</b>							
5400 CONSULTANT/TECHNOLOGY	41,048	24,044	65,000	40,000	64,013	(25,000)	-38.5%
5406 CONSULTANT/BROADBAND	8,637	0	0	0	2,879	0	
5500 CONSULTANT/GIS	20,215	18,122	45,000	45,000	21,966	0	0.0%
5750 TRAVEL	1,052	1,452	3,500	2,000	2,288	(1,500)	-42.9%
7000 SUPPLIES	4,019	4,778	6,000	5,500	5,510	(500)	-8.3%
7500 CAI NETWORK/ BROADBAND	15,276	17,181	5,000	0	14,449	(5,000)	-100.0%
7600 EQUIPMENT MAINTENANCE	4,970	165	3,500	3,500	3,571	0	0.0%
7700 EQUIPMENT REPLACEMENT	5,863	13,285	25,000	15,000	8,638	(10,000)	-40.0%
7800 LICENSE & MNTNC CONTRACTS	125,934	214,728	170,000	215,000	148,490	45,000	26.5%
Total Expenses	227,014	293,755	323,000	326,000	271,803	3,000	0.9%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>50 BOARDS &amp; COMMISSIONS</b>							
5100 WAGES/CLERK	15,089	24,647	26,599	44,699	20,261	18,100	68.0%
WAGES/CLERK - NEW	0	0	0	0	0	0	
5101 WAGES/LAND USE & ZONING ENF	65,696	75,163	78,802	78,913	67,232	111	0.1%
5104 WAGES/NORTH LIGHT	0	0	15,000	20,000	0	5,000	33.3%
5112 CONSULTANT/PLANNER	54,375	60,810	45,000	45,000	53,902	0	0.0%
5200 BENEFITS	31,744	35,467	34,268	36,831	33,198	2,563	7.5%
5300 PAYROLL TAXES	6,374	7,822	8,238	9,631	6,857	1,393	16.9%
5500 RECORDER/ZONING BOARD	8,000	7,500	6,000	8,000	6,833	2,000	33.3%
5700 CONFERENCE/TRAINING	0	0	500	500	0	0	0.0%
5750 TRAVEL/BOARDS	726	596	500	500	441	0	0.0%
7000 SUPPLIES/BOARDS	411	311	1,000	1,000	496	0	0.0%
7400 NORTH LIGHT MAINTENANCE	14,891	6,225	12,500	15,000	9,213	2,500	20.0%
7500 SEA LEVEL RISE	0	0	2,000	2,000	0	0	0.0%
7600 EQUIPMENT MAINTENANCE	1,242	1,084	1,200	1,200	1,145	0	0.0%
<b>Total Expenses</b>	<b>198,548</b>	<b>219,625</b>	<b>231,607</b>	<b>263,274</b>	<b>199,579</b>	<b>8,456</b>	<b>13.7%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y	REC Y/Y
	ACTUAL <u>6/30/2022</u>	ACTUAL <u>6/30/2023</u>	BUDGET <u>FY 2024</u>	RECOMMENDED <u>FY 2025</u>		\$ CHANGE	% CHANGE
<b>60 COMMUNITY SUPPORT</b>							
5500 MEDICAL CENTER	338,500	385,000	395,000	409,000	344,500	14,000	3.5%
5501 BI VOLUNTEER FIRE DEPT	208,901	255,000	260,000	299,500	214,767	39,500	15.2%
5504 BIVFR/ FIRE ALARM	0	13,000	18,000	25,000	4,333	7,000	38.9%
5525 TRI-COUNTY COMMUNITY ACTION	0	0	1,000	1,500	0	500	50.0%
5540 VISITOR'S CENTER	0	10,000	10,000	10,000	6,667	0	0.0%
5545 DOM VIOLENCE CENTER OF SO CTY	0	0	1,000	3,500	0	2,500	250.0%
5570 COAST GUARD FACILITY	18,134	25,594	25,000	25,000	21,437	0	0.0%
5581 SENIOR CITIZENS ADV*	22,635	36,056	40,000	0	25,486	(40,000)	-100.0%
5590 BI EARLY LEARNING CENTER	147,785	147,785	147,785	141,892	147,785	(5,893)	-4.0%
Total Expenses	735,955	872,435	897,785	915,392	765,137	17,607	2.0%

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL <u>6/30/2022</u>	ACTUAL <u>6/30/2023</u>	BUDGET <u>FY 2024</u>	RECOMMENDED <u>FY 2025</u>			
60 SCHOOL SUPPORT							
8000 SCHOOL SUPPORT	5,272,797	5,372,797	5,540,395	5,678,905	5,272,659	138,510	2.5%
Total Expenses	<u>5,272,797</u>	<u>5,372,797</u>	<u>5,540,395</u>	<u>5,678,905</u>	<u>5,272,659</u>	<u>138,510</u>	<u>2.5%</u>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>80 CAPITAL TAX</b>							
5420 RECREATION/BALL OBRIEN	0	0	-	15,000	0	15,000	
5509 HARBORS/ UTILITIES	0	13,736	0	0	4,579	0	
5523 HARBORS/ TRAILER-TRUCK	0	0	60,000	0	0	(60,000)	-100.0%
5524 HARBORS/ ENGINE/ EQUIP	0	15,786	40,000	0	5,262	(40,000)	-100.0%
5525 COAST GUARD STATION	117,145	28,557	100,000	150,000	56,085	50,000	50.0%
5527 NEW HARBOR VISION PLAN	0	9,576	0	0	3,192	0	
5592 FIRE & RESCUE	0	0	0	600,000	0	600,000	
5594 HEALTH SERVICES/ BLDG IMPROV	0	9,732	0	150,000	3,244	150,000	
5601 FIRE/BUILDING	5,209	0	0	0	1,790	0	
5603 HIGHWAYS/EQUIP/VEHICLE	0	0	0	56,667	0	56,667	
5605 RECREATION/UPGRADE HEINZ FIELD	0	27,004	0	0	9,001	0	
5607 RECREATION/FRED BENSON BEACH	0	0	0	30,000	0	30,000	
5610 TRANSFER STATION UPGRADES	84,365	0	0	100,000	28,122	100,000	
5619 SCHOOL/ROOF & BUILDING	245,195	132,360	0	0	139,697	0	
5620 LIBRARY - BUILDING	24,697	201,578	0	0	87,481	0	
5623 RADIO/COMMUNICATIONS SYSTEM	0	0	60,000	0	0	(60,000)	-100.0%
5625 RECREATION - VEHICLES & EQUIP	0	5,000	30,000	0	1,667	(30,000)	-100.0%
5632 TECHNOLOGY	60,136	46,608	0	0	42,462	0	
5634 LIBRARY/HVAC	0	42,357	30,000	30,000	14,119	0	0.0%
5636 NORTH LIGHT	0	0	50,000	0	0	(50,000)	-100.0%
5637 MANSION BEACH BATHROOMS	42,758	133,769	0	0	64,952	0	
5638 VISITORS' CENTER/HOSPITALITY	0	0	0	35,000	0	35,000	
5638 DISPATCH CENTER	0	0	0	100,000	0	100,000	
5641 SHORELINE ACCESS	0	0	0	60,000	0	60,000	
5642 OLD HARBOR BULKHEAD	0	0	0	50,000	0	50,000	
<b>Total Expenses</b>	<b>579,505</b>	<b>666,063</b>	<b>370,000</b>	<b>1,376,667</b>	<b>461,652</b>	<b>1,006,667</b>	<b>272.1%</b>

TOWN OF NEW SHOREHAM  
FY2025 GENERAL FUND OPERATING AND CAPITAL BUDGET

	PRIOR YEARS		CURRENT YEAR	UPCOMING	3 YEAR AVERAGE	REC Y/Y \$ CHANGE	REC Y/Y % CHANGE
	ACTUAL 6/30/2022	ACTUAL 6/30/2023	BUDGET FY 2024	RECOMMENDED FY 2025			
<b>90 DEBT SERVICE</b>							
8010 WATER BOND	0	9,605	12,007	12,007	3,202	0	0.0%
8015 SEWER BOND	11,676	11,676	11,676	11,676	11,676	0	0.0%
8025 OPEN SPACE/HODGE PROPERTY	75,650	0	0	0	50,784	0	
8026 OPEN SPACE/HODGE PROPERTY-	264,802	0	0	0	177,766	0	
8027 BILT 2012 BOND	166,475	169,000	169,400	164,600	168,142	(4,800)	-2.8%
8035 TOWN HALL	53,168	0	0	0	35,305	0	
8036 TOWN HALL ADDITION/2006	72,200	68,260	64,200	62,760	71,407	(1,440)	-2.2%
8038 OLD HARBOR RENOVATION	191,953	179,894	181,623	180,054	186,406	(1,569)	-0.9%
8039 P6 L147 LAND ACQUISITION	49,563	46,359	46,935	46,503	48,066	(432)	-0.9%
8040 SCHOOL	136,383	0	0	0	90,564	0	
8041 SCHOOL ADDITION BOND/2005	519,663	523,975	517,325	525,850	519,550	8,525	1.6%
8042 SCHOOL ADDITION BOND/2006	67,320	68,260	64,320	62,880	68,113	(1,440)	-2.2%
8043 P6 L146 LAND ACQUISITION	162,876	159,266	151,455	152,159	162,876	704	0.5%
8044 SCHOOL BOND 2009	22,795	22,289	21,196	21,295	22,795	99	0.5%
8045 LIBRARY	88,997	0	0	0	59,097	0	
8046 NORTH LIGHT	3,442	3,219	3,259	3,229	3,338	(30)	-0.9%
8047 THOMAS PROPERTY	174,761	164,395	164,581	164,720	178,303	139	0.1%
8048 MRBRF (Weldon's Way)	19,979	20,628	20,243	19,845	20,301	(398)	-2.0%
8049 DR'S HOUSE RENOVATION	78,401	79,319	77,708	78,569	79,225	861	1.1%
8050 BEACH HOUSE RENOVATION	78,401	79,319	77,708	78,569	79,225	861	1.1%
8051 MRBRF (Old Town Road)	47,921	47,410	46,860	48,255	47,573	1,395	3.0%
8052 BIPCO	192,226	197,274	197,498	197,663	219,011	165	0.1%
8053 RIIB - WEST BEACH	161,470	161,120	161,622	160,974	161,432	(648)	-0.4%
8054 BROADBAND CAI	62,617	58,568	59,296	58,750	59,016	(546)	-0.9%
8055 BROADBAND ISLAND WIDE	0	96,800	178,000	995,375	32,267	817,375	459.2%
8056 FIRE ENGINE	0	145,595	145,227	145,755	48,532	528	0.4%
8057 ROAD IMPROVEMENTS	0	223,992	223,426	224,239	74,664	813	0.4%
8058 OVERLOOK PROPERTY - BILT	0	167,994	167,539	168,179	55,998	640	0.4%
8059 OVERLOOK PROPERTY - TNS	0	403,185	402,167	403,630	134,395	1,463	0.4%
8072 ANNUAL BOND FEES	1,000	1,100	1,000	1,100	1,233	100	10.0%
8075 OTHER FINANCING SOURCES	(22,054,669)	(99,816)	0	0	(8,041,501)	0	
8080 OTHER FINANCING USES	9,959,158	99,816	0	0	3,952,991	0	
8085 BOND ISSUANCE COSTS	35,965	17,610	0	0	28,753	0	
8090 TRANSFERS OUT	0	87,695	0	0	29,232	0	
8095 TRANSFERS IN	(329,809)	(407,775)	0	0	(337,986)	0	
<b>Total Expenses</b>	<b>(9,685,616)</b>	<b>2,806,032</b>	<b>3,166,271</b>	<b>3,988,636</b>	<b>(1,498,250)</b>	<b>822,365</b>	<b>26.0%</b>

## TAXES

RESOLVED: That the Electors of the Town of New Shoreham, qualified to vote upon any propositions to impose a tax, or for the expenditures of money, in Town Meeting legally assembled:

That the assessment and collection of tax be made on the ratable real estate and tangible personal property of said Town for the fiscal year beginning July 1, 2024, through June 30, 2025, in a sum of up to \$14,709,171 said tax for expenses and charges and sinking funds, for the payment of interest and indebtedness in whole or in part of said Town, and for other purposes authorized by law.

That said tax includes \$1,739,614 in excess of the 4.00% property tax cap authorized by RIGL 44-5-2 and certified by RI Department of Revenue, Division of Municipal Finance in accordance with RIGL 44-5-2(d).

That said tax shall be calculated on 100% of the assessed value of the property, less any applicable exemptions.

The Tax Assessors shall assess and apportion said tax on the inhabitants and ratable property of said Town as of the 31<sup>st</sup> day of December, A.D. 2023, Midnight, according to law and shall, on completion of said assessment, date, and certify, and sign their name and deliver to and deposit the same in the Office of the Town Clerk, on receipt of said assessment, shall forthwith make a copy of the same and deliver it to the Town Treasurer, who shall forthwith issue and affix said copy a warrant under her hand, directed to the Collector of Taxes of said Town, commanding her to proceed and collect said tax of the persons and estates liable therefore. Said tax shall be due and payable on and between the 15<sup>th</sup> day of August A.D., 2024 and the 31<sup>st</sup> day of August A.D., 2024 and all taxes remaining unpaid on said last named day shall carry until collected a penalty at a rate up to eighteen (18%) per cent per annum upon such unpaid tax, and/or said tax may be paid in quarterly installments, the first installment of twenty-five (25%) per cent on or before the 15<sup>th</sup> day of August A.D., 2024 and the remaining installments as follows: twenty-five (25%) on the 15<sup>th</sup> day of November A.D., 2024; and twenty-five (25%) on the 15<sup>th</sup> day of February A.D., 2025 and twenty-five (25%) on the 15<sup>th</sup> day of May A.D., 2025. If the first installment or any succeeding installment of taxes is not paid by the end of the grace period established for each quarterly installment, said grace period end dates herein established as August 31, 2024, November 30, 2024, February 28, 2025 and May 31, 2025 respectively, they shall carry until collected a penalty at the rate of eighteen (18%) per annum including the grace period, provided, however, any property tax due in an amount not in excess of \$100.00 shall be payable in full between the fifteenth day of August and 31<sup>st</sup> day of August, 2024 and the quarterly installment provisions herein before permitted shall not apply.

And be it further RESOLVED: That the Collector of Taxes shall collect, and pay into the Town's Treasury as the same is collected, the tax this day ordered.

This is a true copy of a resolution passed by vote of the electors of the Town of New Shoreham at the Financial Town Meeting May 6, 2024.

Millicent Highet, MMC  
Town Clerk

**Town of New Shoreham  
Financial Town Meeting  
FY2025 Annual Operating & Capital Budget**

**May 6, 2024**

**Overview**

**Budget Overview**

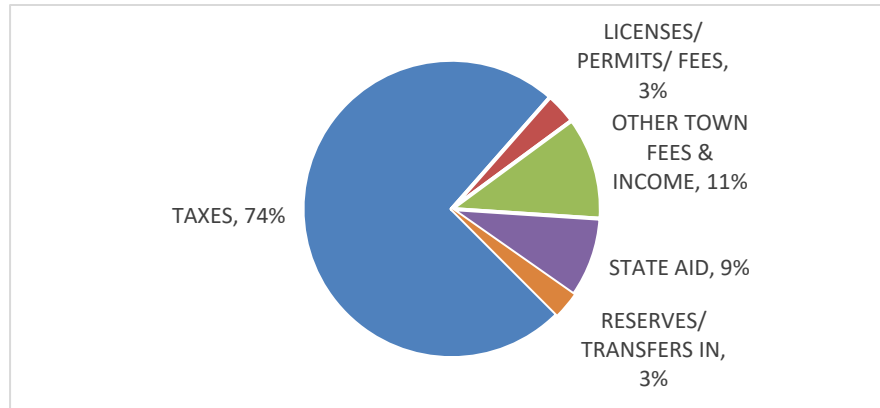
The proposed FY2025 budget provides for a 13.2% increase over the current year for a total Town of New Shoreham General Fund Operating and Capital Budget of \$20,330,312. The recommended budget represents a \$2,378,069 increase over the current year.

Priorities addressed through the FY25 budget include:

- Competitive salaries and benefits for employees
- Support for Block Island School
- Expanded hours for Library staff and Land Use clerk including Sunday Library hours
- Introduction of Public Safety Communications Coordinator
- Inaugural year for Department of Human Services
- Public Safety capital projects including fire protection equipment and dispatch center upgrades
- Meeting debt service obligations

The FY25 budget proposes significant resources to address consistent and expanding pressures facing the Town as community growth escalates, infrastructure needs are ongoing and climate challenges grow while resources of all types (physical space, funding, manpower) remain constrained.

## Revenues



### Taxes (Budget Page 2)

The proposed FY24 budget includes a tax levy increase of 17.9%. This levy increase represents three pathways for navigating the statutory 4% levy cap. The first two pathways are familiar parts of the Town's operational and capital program:

- 1) Increase of the tax levy to support operations include funding of the Block Island School, supporting employees through contractual agreements around compensation and benefits, and establishment of the Department of Human Services
- 2) Use of the debt service override of the tax cap to fund long term infrastructure projects – in this case debt service related to the broadband bond authorized in 2020 and issued in 2023.

The third path is less common and is driven by substantial growth in recent years combined with public safety and climate resiliency needs which may be viewed as urgent.

Building has continued at a record pace in terms of construction value, size of projects and permit fees. Construction value grew 25% from 2020 to 2021 and another 40% from 2022 to 2023. Volume continues to increase for the first quarter of 2024, already exceeding \$11 million (see chart Page 4).

The pressure on infrastructure and services (including at BIHS and the Transfer Station) that comes with this growth is further exacerbated by public safety needs that, in the wake of the Harborside fire, feel more urgent than previously: saltwater pump equipment to protect the downtown area, renovations at dispatch to improve security and performance, and institutionalizing public safety communications currently handled by volunteers.

Additionally, the emergent demands of climate change force a need to adapt and/or fortify physical assets and natural resources. This includes critical attention to the North Light and shoreline access points, more frequent dredging of Old and New Harbors with more intensive permitting requirements, and strategic alternatives like a bulkhead in Old Harbor for moving materials.

Increases in the tax levy in excess of 4% require authorization of the State, approval of 4/5<sup>th</sup> of the Town Council and approval of voters at FTM.

4% Tax Levy Increase	Debt Service Override	Critical Public Safety, Climate Resiliency and Substantial Growth Override																								
Delivery of government services	Broadband Bond Issued	Escalating growth pressures drive urgency of fire/police and climate adaptation needs																								
\$498,822	\$695,714	\$1,043,900																								
4.0%	5.6%	8.4%																								
Block Island School      \$138k Contracted benefits      \$133k Non-cap debt svc          \$126k NSEA compensation        \$90k Human Svcs Dept estab    \$55k	\$8.0m authorized July 2020 Deployment completed 2023 Bond issued November 2024 10 year, 3.21% TIC	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;"><u>Public Safety</u></th> </tr> </thead> <tbody> <tr> <td style="border-right: 1px solid black;">Fire Equip</td> <td style="text-align: right;">\$350,000</td> </tr> <tr> <td style="border-right: 1px solid black;">Dispatch Renov</td> <td style="text-align: right;">\$100,000</td> </tr> <tr> <td style="border-right: 1px solid black;">Communications</td> <td style="text-align: right;">\$80,400</td> </tr> <tr> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;"><u>Climate Adaptation</u></th> </tr> <tr> <td style="border-right: 1px solid black;">Shoreline Access</td> <td style="text-align: right;">\$60,000</td> </tr> <tr> <td style="border-right: 1px solid black;">OH Bulkhead</td> <td style="text-align: right;">\$50,000</td> </tr> <tr> <td style="border-right: 1px solid black;">North Light</td> <td style="text-align: right;">\$200,000</td> </tr> <tr> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;"><u>Growth burden</u></th> </tr> <tr> <td style="border-right: 1px solid black;">Transfer Station</td> <td style="text-align: right;">\$150,000</td> </tr> <tr> <td style="border-right: 1px solid black;">BIHS</td> <td style="text-align: right;">\$14,000</td> </tr> <tr> <td style="border-right: 1px solid black;">BIVFR</td> <td style="text-align: right;">\$39,500</td> </tr> </tbody> </table>	<u>Public Safety</u>		Fire Equip	\$350,000	Dispatch Renov	\$100,000	Communications	\$80,400	<u>Climate Adaptation</u>		Shoreline Access	\$60,000	OH Bulkhead	\$50,000	North Light	\$200,000	<u>Growth burden</u>		Transfer Station	\$150,000	BIHS	\$14,000	BIVFR	\$39,500
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The tax levy does not directly translate to the mill rate, which is calculated based on the final certified property tax roll as of December 31<sup>st</sup> and includes additional construction value added to the island tax base during the year. Updates and changes to the tax roll are still being processed. To assist in understanding the impact of the proposed budget and tax increase, the following illustration is provided, *based on no changes from the 12/31/22 tax roll*. Additional updates will be provided during the budget process as the 12/31/23 tax roll is finalized.

Property Valuation	Current Mill Rate	Current Tax Bill	Max Estimated Mill Rate at 17.9%	Max Estimated Tax Bill	Max Difference
\$1,000,000	\$6.02	\$4,816	\$7.10	\$5,680	\$864
\$193		\$269		\$403	

The motor vehicle tax has been phased out under a State-mandated program. For FY2025 the State proposes to reimburse New Shoreham for a total of \$163,298 in foregone motor vehicle excise tax.

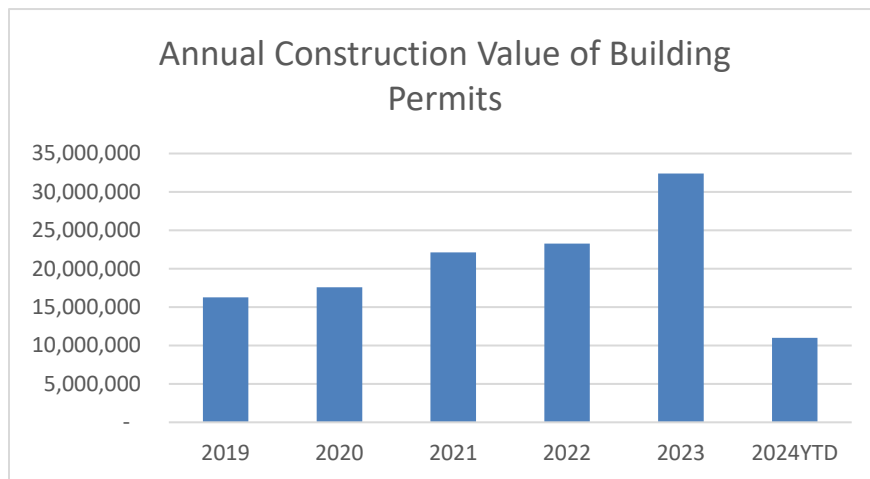
The State has also established a \$50,000 exemption on tangible personal property effective for FY25; any amounts valued above \$50,000 remain taxable. The State will reimburse communities for the exempted amount; implementation guidance is still being promulgated.

The FY25 budget proposes a 17.9% increase in the property tax levy. Over the past ten years, New Shoreham’s property tax levy has varied as indicated below. The mill rate typically rises less than the annual tax levy as new construction more broadly distributes the annual tax burden. In revaluation years when property valuations are adjusted, the mill rate changes proportionally to keep the levy increase within state approved guidelines and the adopted budget.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Levy Increase	2.54%	3.88%	2.85%	3.61%	2.08%	3.53%	3.65%	5.76%	6.03%	3.90%
Mill Rate Change	2.50%	0.00%	7.12%	2.45%	1.54%	3.53%	3.25%	5.35%	5.67%	-14.9%
			Reval			Reval				Reval

**Licenses, Permits, Fees (Budget Page 3)**

Building has continued at a record pace in terms of construction value, size of projects and permit fees. Construction value grew 25% from 2020 to 2021 then another 40% from 2022 to 2023. Volume continues to increase for the first quarter of 2024. The budget line for BUILDING PERMITS has been adjusted to \$275,000 for FY25.



Revenue from the restricted TECHNOLOGY FUND and HISTORICAL TRUST ACT (HTA) FUND will be used to continue technology upgrades in the Clerk’s Office and to digitize archived records.

The line ZONING OFFICIAL FEES was introduced during FY24 and is increased slightly to reflect actual experience and a change in fee structure.

A SHORT TERM RENTAL LICENSE fee may be considered as part of a proposed short term rental ordinance; no revenue has been included at this time.

Generally speaking, most fees in the Town Clerk's office and Building Department are set at the highest rates permitted by state law or at levels that appropriately reflect the costs of processing the applications.

### **Other Town Fees & Income (Budget Pages 4-5)**

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Increases to HARBORS fees for SHELLFISH LICENSES and HARBORS/ELECTRICAL were implemented in FY24.

The methodology for budgeting RECREATION revenue has been adjusted to reflect typical program enrollment rather than maximum possible enrollment; this will allow more accurate budgeting.

Revised terms for the STATE ROAD AGREEMENT have been proposed to DOT as the current ten-year agreement reaches its end. Terms include a \$75,000 increase in the contract amount and mechanisms to ensure that DOT adheres to its capital commitments on Block Island.

NEGOTIATED SETTLEMENT at \$5,227 reflects the Town's estimated portion of opioid settlements for FY25; settlements are paid annually in varying amounts over the next 16 years.

### **State Aid (Budget Page 6)**

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Figures for State Aid are based primarily on the proposed State Budget and are therefore subject to appropriation at the State level.

LIBRARY AID is currently proposed to increase \$6,424 to \$114,693.

Hotel, Cottage and Meals tax revenue projections for FY25 are presented as proposed by the State and consistent with Town estimates. A downward revision of hotel & cottage taxes is partially offset by a projected increase in meals tax revenue.

### **Fund Balance, Reserves and Transfers (Budget Page 7)**

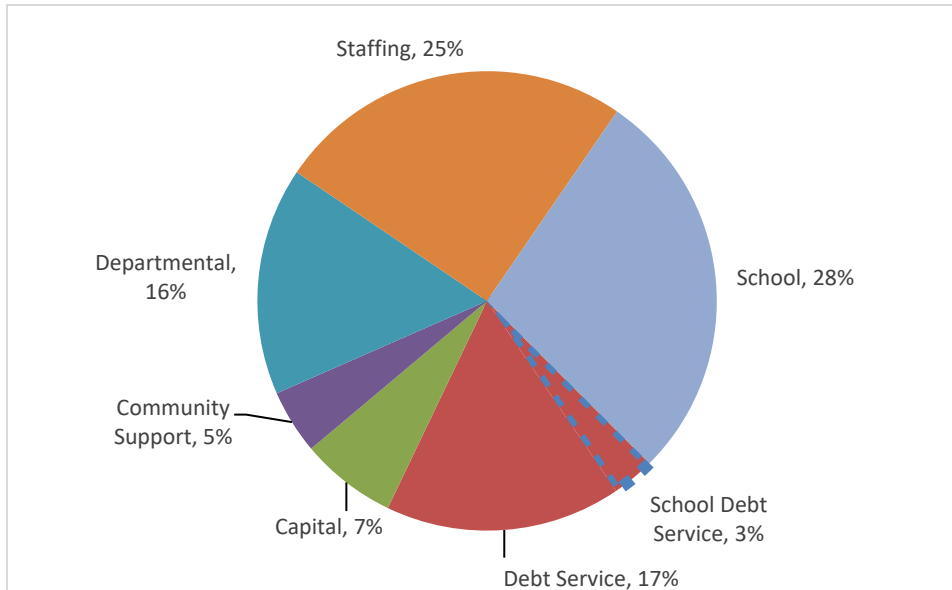
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The line item RESERVE/BILT NOTE represents the Block Island Land Trust reimbursement to the Town for Debt Service paid on its behalf (Pages 7 & 26).

In 2022 the DEBT SERVICE RESERVE – ILP was established with all distributions from Island Light & Power (ILP), to be used to offset debt service payments on the bond issued to acquire shares of BIPCO to facilitate its conversion to a ratepayer-owned entity. The debt service reserve will be drawn down \$79,977 annually over the remaining life of the bond.

In January 2024 the Town Council authorized use of \$150,000 of ARPA funds toward the replacement of the generator at the Block Island Medical Center. ARPA funding of \$153,000 remains available and must be committed by December 2024.

## Expenditures



### Wages and Salaries

Contract negotiations are ongoing with the New Shoreham Employees Association; further updates will be provided as those negotiations evolve. Preliminary results of the job classification and compensation study are included in the budget though subject to NSEA negotiations.

Wages and benefits for members of the IBPO Police Union reflect agreed upon amounts, including a 3.25% wage increase for FY25 and 10% health premium co-share.

Taking a broad view, Town wages-benefits-taxes represent about 23% of the total budget. Seasonal wages represent another 2% of the total budget.

### Health Insurance Benefits

Health insurance rates have not yet been set for FY25 but the budget accommodates a 6.0% increase for FY25; dental rates are budgeted but not confirmed to increase 2.0%.

### Retirement contributions

Municipal retirement contributions change for FY24 from 7.49% to 7.56% for general employees. Police retirement contributions from 20.86% to 26.65%, one of the largest jumps in recent years. Both plans are part of the state retirement system (ERSRI). At June 30, 2023, the municipal employees' plan was 93.5% funded; the Police plan was 71.2% funded.

## Administration (Budget Pages 8-9)

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Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$2,529,587	\$1,754,122	\$1,708,694	(\$45,429)/-2%

### Department of Human Services

During FY24 the Human Services functions of the Town coalesced into a Department of Human Services. Years in development, these functions will be budgeted for the first time in FY25 as a distinct department found on Page 11.

### Consultant/Personnel

In lieu of staffing a previously proposed Human Resources Director, the FY24 budget provided funding to engage experienced personnel consultants to perform needs assessments and develop and strengthen the human resources and organizational foundations within the Town. That program is carried into FY25 with a more limited scope.

### Education/Training

Additional dollars to support employee training and certifications have been included in several departments.

### Insurance

Property/Liability and Workers Compensation insurance continues to increase with market pressure, property valuations and rising wages. The Trust has now completed a three-year planned rate escalation, pointing to potential rate flattening in coming years.

### Deer Management

The FY2025 budget proposes an increase of \$5,500 of support for the deer tail and tag reimbursement program; this is still below FY24 utilization, which was capped at \$35,500.

### Contingency

CONTINGENCY to \$80,000 is recommended for FY2024. This still represents less than 1% of the total operating and capital budget, even when fixed appropriations such as debt service and school support are excluded.

### Finance (Budget Page 10)

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Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$553,995	\$467,431	\$497,532	\$30,100/6.4%

### Education/Training

Additional dollars to support employee training and certifications have been included in several departments.

### Human Services (Budget Page 11)

---

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$-	\$-	\$179,117	-/-

The inaugural Department of Human Services budget is the culmination of years of effort to support the most pressing needs of our island community members of all ages. At the same time, it can be challenging to match funding levels with needs in year one.

In FY24, lines across the budget including WAGES/DIR OF HUMAN SERVICES, HUMAN SERVICES and SENIOR ADVISORY COMMISSION supported these efforts and totaled \$123,806. These functions have been centralized under the Department of Human Services.

The additional funding builds on the mission of the Senior Advisory Commission and expands services and programming to the broader community.

Both funding for and functions of the Human Services department will continue to expand and evolve as the department develops and funding (both Town and external) can be expanded to support programming.

Additionally, \$15,000 of grant revenue is shown on the Summary (Page 1) related to the RideShare program and BI Home Helpers as an offset to those services.

### Central Dispatch (Budget Page 12)

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Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$365,547	\$351,348	\$500,221	\$148,872/42%

### Public Safety Communications Coordinator

FY25 introduces a Public Safety Communications Coordinator for Fall 2024. The Public Safety Communications Coordinator will build on the volunteer efforts supported for years through the Fire Department establishing, coordinating and maintaining communications systems among and between departments including fire, police, rescue, dispatch, utilities, public works, school and others. While the Town is fortunate to have benefited from such dedicated volunteer staff, the time has come to institutionalize that knowledge and modernize and build upon existing functions.

Management of the headend equipment supporting the Town's communications systems has also been moved to this department under COMMUNICATIONS OPERATIONS; these expenses have been historically funded through BIVFR.

### Police (Budget Page 13)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$1,289,608	\$1,391,058	\$1,439,291	\$48,233/6%

### Staffing & Police Operational Initiatives

The proposed budget reflects a continuation of the funding put in place during FY23 with the expectation that the department will continue to evolve in its operations, staffing and priorities in the coming year under new leadership. Staffing, particularly during the summer season, continues to be a challenge and unfilled positions will result in additional overtime expenses.

The FY25 budget continues support of the accreditation process and standards and maintains sufficient flexibility to meet the department needs year-round.

TECHNOLOGY and VEHICLE REPLACEMENT needs during FY25 can be met with existing resources, providing temporary budgetary relief but requiring full funding in FY26.

### Public Works (Budget Pages 14-15)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$1,052,628	\$1,411,860	\$1,340,264	(\$71,596)/-5%

### Director of Public Works and Staffing

Budget lines for the Director of Public Works, the Facilities Manager and Consultant/ Engineer were moved from Administration to Public Works during FY23, with the Director of Public Works now filled as a full staff position.

The department carries a full complement of highways and public works staff into FY25.

### Maintenance/Landfill Slope

Prior year funding (\$66,075) remains available to support West Beach slope work, providing temporary budgetary relief but requiring reinstated funding in FY26. Work may include additional stone work at the northern edge where erosion has been significant and funding may be aggregated across multiple years as appropriate.

### Harbors (Budget Page 16)

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Budget Summary	FY2023 <u>Actual</u>	FY2024 <u>Budget</u>	FY2025 <u>Recommendation</u>	Change <u>(\$ / %)</u>
	\$702,763	\$746,427	\$805,687	\$59,260/8%

### Maintenance/Restrooms

Increasing costs related to cleaning and plumbing services drives higher expenditures for restroom maintenance throughout the budget but is seen most clearly in Harbors which supports Old Harbor bathrooms, Hospitality Center bathrooms and public bathrooms near BIML.

### Maintenance/Vessel/Vehicle

Includes replacement of one boat trailer, which was deferred from FY24 as other vessel maintenance was required.

**Building Official (Budget Page 17)**


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Budget Summary	FY2023 <u>Actual</u>	FY2024 <u>Budget</u>	FY2025 <u>Recommendation</u>	Change <u>(\$ / %)</u>
	\$199,639	\$235,400	\$229,934	(\$5,467)/-2%

The Town continues to engage Four Leaf to perform building inspection functions for residential, commercial and specialty needs. Budget estimates reflect actual experience over years.

**Recreation (Budget Page 18)**


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Budget Summary	FY2023 <u>Actual</u>	FY2024 <u>Budget</u>	FY2025 <u>Recommendation</u>	Change <u>(\$ / %)</u>
	\$450,679	\$434,215	\$444,928	\$10,714/3%

Restroom cleaning and ground maintenance continue to feel the pressure of price increases.

The two vans secured through RIPTA grants are expected to be delivered after summer 2024.

**Library (Budget Page 19)**


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Budget Summary	FY2023 <u>Actual</u>	FY2024 <u>Budget</u>	FY2025 <u>Recommendation</u>	Change <u>(\$ / %)</u>
	\$582,635	\$631,323	\$635,771	\$4,448/1%

Staffing levels include restoration of Sunday hours as well as bringing the Adult Services Librarian (formerly Circulation Supervisor) position back to full time.

**GIS/Technology (Budget Page 20)**


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Budget Summary	FY2023 <u>Actual</u>	FY2024 <u>Budget</u>	FY2025 <u>Recommendation</u>	Change <u>(\$ / %)</u>
	\$293,755	\$323,000	\$326,000	\$3,000/1%

### License & Maintenance Contracts

Many of the upgrades deployed in recent years include ongoing licensing fees. These include security enhancements, software packages and technology driven operational improvements.

### Boards & Commissions (Budget Page 21)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$219,625	\$231,607	\$263,274	\$8,456/14%

Given the continued pressures of new ordinances and state requirements combined with increasing complexity of applications, the Land Use clerk position is recommended to increase in hours to full time.

### Community Support (Budget Page 22)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$872,435	\$897,785	\$915,392	\$17,607/2%

### Block Island Health Services

Health Services requested funding of \$409,000 for FY25; this request is fully supported.

### Block Island Volunteer Fire & Rescue

The FY225 BIVFR budget request of \$319,900 included \$20,400 related to Communications, which has been included the Town's budget (Central Dispatch, Page 12). The funding recommendation is therefore \$299,500.

Additionally, BIVFR requests Fire Alarm call support of \$25,000 in recognition of the ongoing challenges of the fire alarm monitoring functions. This request has been recommended for funding and reflects an increase based on call volume.

### Block Island Early Learning Center

The request from BIELC was for level funding of \$147,785; the recommended support is \$141,892.

### Senior Advisory Committee

Funding support for senior services will continue through the Department of Human Services (Page 11) under the Director of Human Services. The Senior Advisory Committee will continue its critical advisory role.

### Visitors' Center

The FY25 budget continues \$10,000 supporting operation of a Visitor Center staffed by tourism ambassadors, consistent with prior years' funding levels.

### School Support (Budget Page 23)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$5,372,797	\$5,540,395	\$5,678,905	\$138,510/2.5%

### Block Island School

The recommended funding level supporting the Block Island School is \$5,678,905 or a 2.5% increase from the current year. The request was \$5,761,816.

School budget materials are available as a separate handout.

### Capital Tax (Budget Page 24)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$666,063	\$370,000	\$1,376,667	\$1,006,667/272%

The Town's capital program for FY25 includes priority public safety, climate adaptation and other either emergent or long overdue projects.

Two items represent grant matches for pending DEM grant applications: the construction of pickleball courts at Ball O'Brien park (\$15,000 reduced from \$20,000 by a Lions Club contribution) and a \$60,000 match to improve shoreline access and ease path erosion at Grace's Cove.

Critical public safety needs include acquisition of a portable saltwater fire pump (\$600,000) for fire protection in the downtown and New Harbor area. A similar mainland pump was a key piece of equipment in fighting the Harborside fire.

Security and other fundamental upgrades to the dispatch center (\$100,000) are planned as an interim necessity as plans for a new public safety complex continue.

Transfer Station Upgrades (\$100,000) includes funding for some immediate needs including supporting the deployment of the donated composting unit as well as a funding to study facilities and operational upgrades to the transfer station to accommodate the ever-increasing volume of materials processed.

Initial engineering funds of \$50,000 will design and permit reinforcement of the Old Harbor Dock with a bulkhead that supports heavy industrial/commercial use and allowing direct offloading of materials and supplies delivered by barge. This will facilitate timely and more cost effectively movement of materials for upcoming capital projects (school, public safety complex) and existing needs (road and other public works materials).

The multi-year Capital Improvement Plan can be found as a separate handout.

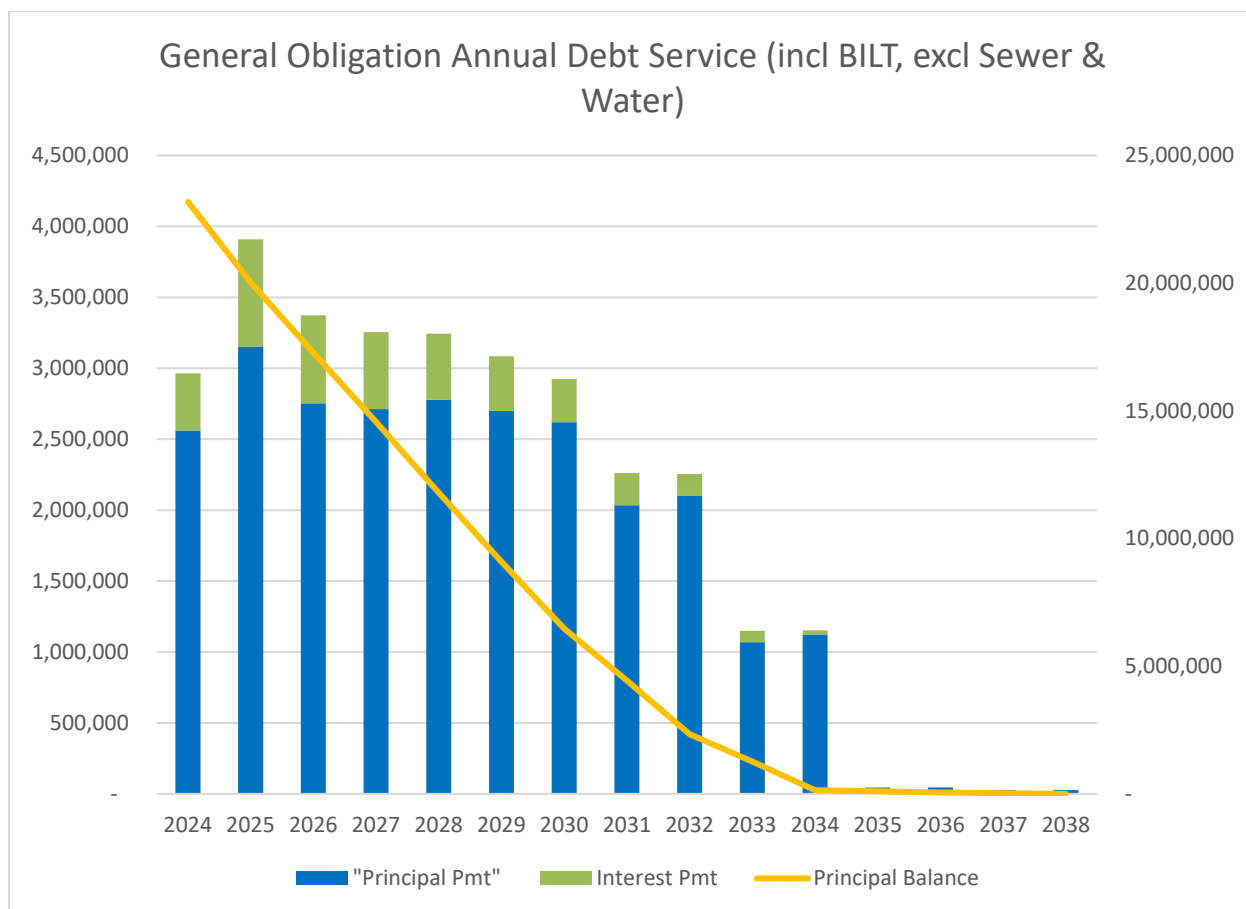
### Debt Service (Page 25)

Budget Summary	FY2023 Actual	FY2024 Budget	FY2025 Recommendation	Change (\$ / %)
	\$2,806,032	\$3,166,271	\$3,988,636	\$822,365/26%

In November 2023 the Town issued \$8.0m of general obligation bonds with a 10-year maturity with a TIC (true interest cost) of 3.21%, reflecting the completion of the island-wide broadband network. As identified when the bond was authorized in 2020, the addition of this debt service necessitates an override of the tax cap in the amount of \$695,714 or approximately 5.6% on the current levy.

Additional borrowing of \$10.4m has been authorized but not yet issued for projects at the Block Island School.

In November 2023 in conjunction with the broadband issuance, Standard & Poor's rating agency affirmed the Town's AA bond rating and stable outlook, citing the Town's strong property tax base, consistent performance and stable reserves.



Total Debt Service represents 20% of the general fund budget. Net Debt Service (net of reimbursements by BILT, State Housing Aid, ILP Reserve and Thomas Property rents) represents 16% of the total budget.

RIGL caps the amount each municipality’s general obligation bonds that may be outstanding to 3% of assessed property values. The assessed value of the Town’s properties at December 31, 2022 was \$2,071,549,443, limiting the amount of non-exempt general obligation bonds to \$62,146,483. After the most recent issuance, general obligation bonds outstanding totaled \$30,759,118, including amounts which are exempt from the cap.

### Other Major Initiatives

#### School Construction

The school received one bid for the HVAC and renovation project. The Building Committee met last Wednesday and voted to recommend that the School Committee reject the bid and readvertise it with itemized options.

**Public Safety Complex**

A small group of five is working with the Town Manager to establish a schematic design and budget to present to the voter for bond authorization. Since this group is at the beginning stages of schematic design, a request for funding will not take place at the May Financial Town Meeting.

The Town recently applied for two significant grants related to the Public Safety Complex. The first, a \$1 million grant through State's Municipal Public Safety Infrastructure Grant, was unsuccessful; the Town was notified on March 24th that it was not selected. The second, a Congressional Appropriation Grant in the amount of \$3.5 million is pending; the Town remains optimistic regarding this federal appropriation.

2025 - 2030										
CAPITAL IMPROVEMENT PLAN - GENERAL FUND										
PROJECTS BY CATEGORY										
05/06/24										
PROJECT NUMBER AND DESCRIPTION	2023 BUDGET	2024 BUDGET	2025	2026	2027	2028	2029	2030	Total	Funding Notes
<b>BUILDINGS/GROUNDS</b>										
<u>Block Island Health Services</u>										
Emergency Generator Replacement	0	0	150,000	0	0	0	0	0	150,000	ARPA Funding
<u>Coast Guard Station</u>										
Station House - Interior Renovations to Motor Pool Facility	0	0	150,000	1,500,000	0	0	0	0	1,650,000	
	75,000	75,000	0	0	0	0	0	0	0	
<u>Library</u>										
Elevator Replacement	0	0	0	0	0	0	0	0	0	
Building interior work	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	180,000	
<u>Police Station</u>										
Dispatch Center Renovations	0	0	100,000	0	0	0	0	0	100,000	
<u>Beaches</u>										
Shoreline Access - Graces Cove	0	0	60,000	0	0	0	0	0	60,000	Pending DEM Grant Application; match shown
Town Beach Facilities	0	0	30,000	0	30,000	0	30,000	0	90,000	
<u>North Light Improvements</u>										
North Light Improvements	52,000	50,000	0	0	0	0	0	0	0	Pending additional outside funding
<u>Thomas Property</u>										
Thomas Property	0	1,000,000	0	0	0	0	0	0	0	
<b>Total Buildings/Grounds:</b>	<b>157,000</b>	<b>1,155,000</b>	<b>520,000</b>	<b>1,530,000</b>	<b>60,000</b>	<b>30,000</b>	<b>60,000</b>	<b>30,000</b>	<b>2,230,000</b>	
<b>COMMUNITY PLANNING</b>										
Comprehensive Community Plan Update	0	0	0	60,000	0	0	0	0	60,000	
New Harbor Vision Plan	30,000	0	0	0	0	0	0	0	0	
<b>Total Community Planning:</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	
<b>FIRE/RESCUE</b>										
Fire Engine/Tanker/Ladder	0	0	0	1,200,000	1,000,000	100,000	0	0	2,300,000	
Rescue Vehicles	0	0	0	0	0	300,000	300,000	0	600,000	
Equipment	0	0	600,000	350,000	0	0	0	200,000	1,150,000	FY25 salt water pump
Public Safety Complex	0	0	0	15,000,000	0	0	0	0	15,000,000	Pending \$3.5m federal appropriation, \$1m state
Communications	40,000	60,000	0	0	0	0	0	0	0	
<b>Total Fire/Rescue:</b>	<b>40,000</b>	<b>60,000</b>	<b>600,000</b>	<b>16,550,000</b>	<b>1,000,000</b>	<b>400,000</b>	<b>300,000</b>	<b>200,000</b>	<b>19,050,000</b>	
<b>FLEET VEHICLES/EQUIPMENT</b>										
Highways	0	0	30,000	0	300,000	0	0	0	330,000	
Recreation	35,000	30,000	0	0	0	0	0	0	0	
Interdepartmental	0	0	26,667	26,667	26,667	0	0	0	80,000	
<b>Total Fleet Vehicles:</b>	<b>35,000</b>	<b>30,000</b>	<b>56,667</b>	<b>26,667</b>	<b>326,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>410,000</b>	

2025 - 2030										
CAPITAL IMPROVEMENT PLAN - GENERAL FUND										
PROJECTS BY CATEGORY										
05/06/24										
PROJECT NUMBER AND DESCRIPTION	2023 BUDGET	2024 BUDGET	2025	2026	2027	2028	2029	2030	Total	Funding Notes
<b>HARBORS</b>										
<u>Old Harbor</u>										
Expand Old Harbor West Dock	0	0	0	500,000	0	0	0	0	500,000	
Old Harbor Utilities	0	0	0	0	0	0	0	0	0	
Old Harbor Bulkhead	0	0	50,000	200,000	0	0	0	0	250,000	
Renovate Old Harbor Hospitality Visitor Center	0	0	35,000	0	0	0	0	0	35,000	
<u>New Harbor</u>										
Maritime Center & Docks	0	0	0	0	0	0	0	0	0	Boating Infrastructure Grant not awarded
Mooring Buoy Replacement	13,500	0	0	0	0	0	0	0	0	
Replace Coast Guard Station Dock	75,000	25,000	0	0	0	0	0	0	0	
New Harbor Inner Channel Dredging	0	15,000	0	0	0	0	0	0	0	
<u>Fleet Vessels/Equipment</u>										
Replace Harbors Truck	0	60,000	0	0	0	0	0	0	0	
Oil Spill Containment Boom	0	40,000	0	0	0	0	0	0	0	
Replace Marine Patrol Vessel	0	0	0	0	125,000	0	0	0	125,000	Anticipated grant match
<b>Total Harbors:</b>	<b>88,500</b>	<b>140,000</b>	<b>85,000</b>	<b>700,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>910,000</b>	
<b>INFORMATION TECHNOLOGY</b>										
Library Technology	0	0	0	0	0	0	50,000	0	50,000	
Police Compliance Technology Upgrade	33,000	0	0	25,000	0	25,000	0	0	50,000	
<b>Total Information Technology:</b>	<b>33,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>	<b>100,000</b>	
<b>PUBLIC SAFETY</b>										
Body Worn Camera Program	50,000	0	0	0	0	0	0	0	0	
Station video surveillance replacement	25,000	0	0	0	0	0	0	0	0	
Construct New Public Safety Complex	0	0	0	0	0	0	0	2,500,000	2,500,000	
<b>Total Public Safety:</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>PUBLIC WORKS</b>										
<u>Highways</u>										
Construct Highway Garage Facility (DOT funded)	0	0	5,000,000	0	0	0	0	0	5,000,000	DOT funding
Highway Garage Apartment(s)	0	0	0	0	630,000	0	0	0	630,000	
<u>Solid Waste</u>										
Transfer Station Scale	0	0	0	0	0	0	0	0	0	
West Beach Revetment	0	0	0	0	0	0	0	0	0	
Construct Transfer Station Facility	0	0	100,000	2,000,000	0	0	0	0	2,100,000	FY25 Planning
<b>Total Public Works:</b>	<b>0</b>	<b>0</b>	<b>5,100,000</b>	<b>2,000,000</b>	<b>630,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,730,000</b>	
<b>RECREATION/PARKS/OPEN SPACE</b>										
Heinz Field Drainage/Parking Improvements	25,000	0	0	0	0	0	0	0	0	
Heinz Field Equipment Shed	9,000	0	0	0	0	0	0	0	0	
Park Resurfacing	0	0	0	30,000	0	0	0	0	30,000	
Pickelball Court	0	0	15,000	0	0	0	0	0	15,000	Pending DEM Grant; \$20k match, Lions grant \$5k
<b>Total Recreation/Parks/Open Space:</b>	<b>34,000</b>	<b>0</b>	<b>15,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	

2025 - 2030										
CAPITAL IMPROVEMENT PLAN - GENERAL FUND										
PROJECTS BY CATEGORY										
05/06/24										
PROJECT NUMBER AND DESCRIPTION	2023 BUDGET	2024 BUDGET	2025	2026	2027	2028	2029	2030	Total	Funding Notes
<b>SCHOOL</b>										
Building Improvements	10,400,000	0	0	0	0	0	0	0	0	
<b>Total School:</b>	<b>10,400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSPORTATION</b>										
Corn Neck Rd Resiliency - Design	0	0	465,000	0	0	0	0	0	465,000	RIB and NFWF Grants
Corn Neck Rd Resiliency - Construction	0	0	0	0	0	6,250,000	0	0	6,250,000	
Chapel Street Sidewalk Project	0	0	0	0	100,000	750,000	0	0	850,000	DOT TIPS Program
Corn Neck Road Sidewalk Project	0	0	0	0	1,150,000	850,000	0	0	2,000,000	DOT TIPS Program
State Road Improvement Program	0	0	15,000,000	0	0	0	0	0	15,000,000	DOT Funding
Town-wide Road Improvement Program	0	0	1,000,000	0	0	1,000,000	0	0	2,000,000	
<b>Total Transportation:</b>	<b>0</b>	<b>0</b>	<b>16,465,000</b>	<b>0</b>	<b>1,250,000</b>	<b>8,850,000</b>	<b>0</b>	<b>0</b>	<b>26,565,000</b>	
<b>Grand Total:</b>	<b>10,892,500</b>	<b>1,385,000</b>	<b>22,841,667</b>	<b>20,921,667</b>	<b>3,391,667</b>	<b>9,305,000</b>	<b>410,000</b>	<b>2,730,000</b>	<b>59,600,000</b>	
<b>POSSIBLE FUNDING BREAKDOWN:</b>										
Capital Budget Funded - Tax	440,500	370,000	1,226,667	721,667	511,667	455,000	410,000	230,000	3,555,000	
Capital Budget Funded - Infrastructure Fund/ARPA	52,000	-	150,000	-	-	-	-	-	150,000	
Bond Financed	10,400,000	1,000,000	1,000,000	20,200,000	1,630,000	1,000,000	-	2,500,000	26,330,000	
Other Funding	-	15,000	20,465,000	-	1,250,000	7,850,000	-	-	29,565,000	
	10,892,500	1,385,000	22,841,667	20,921,667	3,391,667	9,305,000	410,000	2,730,000	59,600,000	

**Statement of Activity - MTD and YTD by Department  
March 31, 2024**

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	M-T-D	Y-T-D	% Used	Annual	Variance	M-T-D	Y-T-D	Annual	% Used	Y/Y Actual
	Actual	Actual		Budget		Actual	Actual	Budget		
10 TAXES	295,272	10,290,242	(80)	12,941,461	(2,651,219)	286,407	10,234,417	12,388,482	(83)	101%
11 LICENSES/ PERMITS/ FEES	47,510	583,060	(87)	669,075	(86,015)	25,870	470,140	631,587	(74)	124%
12 OTHER TOWN FEES & INCOME	28,914	1,657,019	(76)	2,175,216	(518,197)	16,464	1,561,375	2,061,163	(76)	106%
13 STATE AID	191,343	1,371,449	(78)	1,750,802	(379,353)	189,946	1,398,919	1,677,205	(83)	98%
14 GRANT REVENUE	0	126,181	0	0	126,181	3,492	248,006	0	0	51%
15 RESERVES/ TRANSFERS IN	0	39,289	9	415,689	(376,401)	0	27,000	388,994	7	146%
<b>Total Revenues</b>	<b>563,040</b>	<b>14,067,239</b>	<b>78</b>	<b>17,952,243</b>	<b>(3,885,004)</b>	<b>522,179</b>	<b>13,939,856</b>	<b>17,147,431</b>	<b>81</b>	<b>101%</b>
23 ADMINISTRATION	154,980	1,499,047	85	1,754,122	255,075	103,015	1,242,656	1,567,051	79	121%
24 FINANCE	50,840	352,299	75	467,431	115,132	47,128	341,676	464,337	74	103%
30 CENTRAL DISPATCH	33,551	304,254	87	351,348	47,094	39,961	274,520	342,090	80	111%
31 POLICE	130,729	1,067,589	77	1,391,058	323,469	114,546	952,431	1,312,721	73	112%
32 PUBLIC WORKS	97,869	1,004,712	71	1,411,860	407,148	79,051	755,141	1,206,748	63	133%
34 HARBORS	37,216	539,696	72	746,426	206,730	23,727	495,825	681,289	73	109%
36 BUILDING OFFICIAL	12,824	147,974	63	235,400	87,426	16,229	149,304	231,261	65	99%
38 RECREATION	22,465	346,957	80	434,215	87,258	17,175	314,716	420,894	75	110%
40 LIBRARY	59,587	429,229	68	631,325	202,096	50,703	418,228	584,517	72	103%
45 GIS/ TECHNOLOGY	27,600	270,491	84	323,000	52,509	14,511	235,761	320,574	74	115%
50 BOARDS & COMMISSIONS	31,458	185,057	80	231,607	46,550	24,068	168,113	217,519	77	110%
60 COMMUNITY SUPPORT	614,421	4,774,195	74	6,438,180	1,663,985	616,332	5,108,815	6,239,091	82	93%
70 GRANT EXPENSE	3,956	10,800	0	0	(10,800)	3,556	20,632	0	0	52%
80 CAPITAL TAX	27,853	427,654	116	370,000	(57,654)	74,663	435,443	512,500	85	98%
90 DEBT SERVICE	857,505	1,704,898	54	3,166,271	1,461,373	951,680	1,528,740	3,046,839	50	112%
<b>Total Expenditures</b>	<b>2,162,854</b>	<b>13,064,851</b>	<b>73</b>	<b>17,952,243</b>	<b>4,887,392</b>	<b>2,176,345</b>	<b>12,442,002</b>	<b>17,147,431</b>	<b>73</b>	<b>105%</b>
Revenues Over (Under) Expenditures	(1,599,814)	1,002,388		0		(1,654,166)	1,497,855	0		67%
Other Financing (Sources)/Uses/Issuance Co:	0	64,688		0		17,609	17,609	0		
Revenues Over (Under) Expenditures	(1,599,814)	937,700		0		(1,671,775)	1,480,246	0		63%

**Statement of Activity - MTD and YTD by Department  
March 31, 2024**

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>% Used</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>% Used</u>	<u>Y/Y Actual</u>
<b>10 TAXES</b>										
4000 CURRENT PROPERTY & AUTO TAXES	290,208	10,023,049	(80)	12,482,463	(2,459,414)	273,457	9,952,601	11,973,091	(83)	101%
4010 PRIOR PROPERTY & AUTO TAXES	0	111,076	(53)	210,000	(98,924)	5,495	123,557	220,000	(56)	90%
4016 USFWS TAXES IN LIEU	0	0	0	21,000	(21,000)	0	0	23,000	0	n/a
4020 INTEREST PROPERTY & AUTO TAXES	5,014	31,843	(57)	56,000	(24,157)	7,230	33,235	60,000	(55)	96%
4030 TAX SALE/TAX LIENS	50	1,800	(21)	8,700	(6,900)	225	2,550	6,000	(43)	71%
4040 MOTOR VEHICLE TAXES IN LIEU	0	122,474	(75)	163,298	(40,824)	0	122,474	106,391	(115)	100%
Total Revenues	295,272	10,290,242	(80)	12,941,461	(2,651,219)	286,407	10,234,417	12,388,482	(83)	101%

Statement of Activity - MTD and YTD by Department  
March 31, 2024

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	M-T-D Actual	Y-T-D Actual	% Used	Annual Budget	Variance	M-T-D Actual	Y-T-D Actual	Annual Budget	% Used	Y/Y Actual
<b>11 LICENSES PERMITS FEES</b>										
<b>CLERKS OFFICE</b>										
4000 LIQUOR LICENSES	0	52,090	(90)	58,000	(5,910)	0	56,700	58,000	(98)	92%
4010 VICTUALLING LICENSES	0	4,525	(70)	6,500	(1,975)	0	4,550	5,337	(85)	99%
4020 TAXI/CHAUFFER LICENSES	240	895	(9)	10,500	(9,605)	0	400	10,500	(4)	224%
4030 MOPED LICENSES	0	6,800	(100)	6,800	0	0	6,800	6,800	(100)	100%
4040 ROOMING HOUSE LICENSES	0	9,820	(52)	19,000	(9,180)	0	16,780	19,000	(88)	59%
4050 RECORDING FEES	2,795	23,391	(52)	45,000	(21,610)	3,696	27,114	42,000	(65)	86%
4055 HISTORICAL TRUST ACT FEES	45	414	(41)	1,000	(587)	55	437	1,000	(44)	95%
4056 TECHNOLOGY FUND	309	2,878	(34)	8,500	(5,623)	364	3,009	29,000	(10)	96%
4060 OTHER CLERK LICENSES/FEES	14,727	144,945	(58)	250,000	(105,055)	13,244	173,753	250,000	(70)	83%
<b>BUILDING - INSPECTIONS - LAND USE</b>										
4070 BUILDING PERMITS	27,794	326,364	(131)	250,000	76,364	7,161	166,383	200,000	(83)	196%
4071 ISDS INSPECTIONS	0	0	0	275	(275)	0	1,380	500	(276)	0%
4075 WASTEWATER MGMT DISTRICT	0	350	0	0	350	100	375	150	(250)	93%
4080 PLANNING BOARD FEES	0	2,340	(59)	4,000	(1,660)	0	4,699	1,800	(261)	50%
4090 HISTORIC DISTRICT FEES	0	1,450	(48)	3,000	(1,550)	800	3,400	3,000	(113)	43%
4100 ZONING BOARD FEES	1,350	4,350	(97)	4,500	(150)	450	4,360	4,500	(97)	100%
4110 ZONING OFFICIAL FEES	250	2,450	(123)	2,000	450	0	0	0	0	n/a
Total Revenues	47,510	583,060	(87)	669,075	(86,015)	25,870	470,140	631,587	(74)	124%

Statement of Activity - MTD and YTD by Department  
March 31, 2024

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	M-T-D Actual	Y-T-D Actual	% Used	Annual Budget	Variance	M-T-D Actual	Y-T-D Actual	Annual Budget	% Used	Y/Y Actual
<b>12 OTHER TOWN FEES &amp; INCOME</b>										
4000 LIBRARY TRUST	0	4,928	(62)	8,000	(3,072)	0	6,871	7,979	(86)	72%
4001 LIBRARY FINES	0	349	(35)	1,000	(651)	0	505	1,000	(51)	69%
4020 PROBATE FEES	65	7,089	(148)	4,800	2,289	30	3,747	2,500	(150)	189%
4030 CEMETERY TRUST	0	0	0	100	(100)	0	0	100	0	n/a
4040 CEMETERY LOTS	1,100	16,903	(211)	8,000	8,903	0	20,850	8,375	(249)	81%
4045 CEMETERY-INTERMENT FEES	1,950	11,650	(291)	4,000	7,650	0	2,200	3,500	(63)	530%
4050 NORTH LIGHT FEES	0	0	0	9,500	(9,500)	0	0	9,500	0	n/a
4060 SEWER/WATER COMMISSION REIMB	0	14	(0)	90,000	(89,986)	0	0	90,000	0	n/a
4070 GIS MAPS	10	374	(125)	300	74	0	304	300	(101)	123%
<b>HARBORS</b>										
4080 LANDING FEES/COMMERCIAL	0	0	0	185,127	(185,127)	0	0	135,145	0	n/a
4090 LANDING FEES/PRIVATE	0	4,111	(73)	5,600	(1,490)	0	4,622	5,000	(92)	89%
4140 HARBORS/SHELLFISH LICENSES	95	60,868	(80)	76,500	(15,632)	65	50,021	65,000	(77)	122%
4150 HARBORS/RENTAL MOORINGS	0	462,095	(103)	450,000	12,095	0	400,714	450,000	(89)	115%
4155 HARBORS/PRIV. RENTAL MOORINGS	0	0	0	75,000	(75,000)	0	0	75,000	0	n/a
4160 HARBORS/MOORING PERMITS	0	140,887	(95)	148,000	(7,113)	383	135,748	152,400	(89)	104%
4161 HARBORS/MOORING WAIT LIST FEES	70	9,824	(98)	10,000	(176)	385	10,030	9,225	(109)	98%
4170 HARBORS/PUBLIC WHARFAGE	2,635	137,424	(76)	180,000	(42,576)	2,756	159,733	175,000	(91)	86%
4175 HARBORS/ELECTRICAL	0	34,621	(121)	28,500	6,121	0	29,650	20,700	(143)	117%
4180 HARBORS/COMMERCIAL WHARFAGE	1,470	14,820	(49)	30,000	(15,180)	0	16,620	25,000	(66)	89%
4190 HARBORS/PUMP OUT	0	7,755	(78)	10,000	(2,245)	0	8,140	10,000	(81)	95%
4200 HARBORS/HARBOR FINES/OTHER	0	1,950	(89)	2,200	(250)	0	1,250	1,500	(83)	156%
4205 HARBORS/SHOWERS	0	50	0	0	50	0	0	1,500	0	n/a
4206 HARBORS/PUMPOUT DONATIONS	0	1,056	(70)	1,500	(444)	0	1,152	1,500	(77)	92%
<b>RECREATION</b>										
4209 RECREATION/GROUP PROGRAMS	0	0	0	2,000	(2,000)	0	10,660	2,000	(533)	0%
4212 RECREATION/CAMP MOHEGAN	3,626	19,773	(99)	20,000	(227)	0	17,408	20,000	(87)	114%
4213 RECREATION/OTHER PROGRAMS	200	11,104	(57)	19,380	(8,276)	1,596	5,549	19,380	(29)	200%
4214 RECREATION/OTHER INCOME	0	60	0	0	60	0	0	0	0	n/a
4216 RECREATION/EVENTS	7,710	46,653	(77)	60,800	(14,147)	3,470	20,243	62,050	(33)	230%
4217 RECREATION/SPORTS CAMP	900	8,690	(30)	28,545	(19,855)	0	4,710	28,545	(17)	185%
4218 RECREATION/FACILITY RENTAL	0	0	0	220	(220)	0	0	220	0	n/a
4219 RECREATION/ SKI TRIP REVENUE	0	0	0	20,000	(20,000)	0	0	20,000	0	n/a
4275 FRED BENSON BEACH OTHER INCOME	0	102,582	(96)	107,000	(4,418)	0	117,501	91,000	(129)	87%
4279 FRED BENSON BEACH ATM INCOME	0	4,838	(108)	4,500	338	0	5,414	4,000	(135)	89%
<b>RENTS</b>										
4270 FRED BENSON BEACH RENT	0	12,000	(55)	22,000	(10,000)	0	12,000	22,000	(55)	100%
4278 FRED BENSON BEACH ROOM RENTAL	0	3,571	(89)	4,000	(429)	0	1,757	4,000	(44)	203%
4280 COAST GUARD STATION RENT	2,919	29,522	(112)	26,400	3,122	2,100	15,872	12,500	(127)	186%
4285 TRANSFER STATION USAGE FEE	1,667	15,000	(75)	20,000	(5,000)	1,667	16,667	20,000	(83)	90%
4290 CHAMBER COMMERCE RENT	0	0	0	10,000	(10,000)	0	0	10,000	0	n/a

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<b>12 OTHER TOWN FEES &amp; INCOME</b>										
4293 THOMAS PROPERTY RENT	3,592	32,761	(119)	27,600	5,161	3,200	21,600	27,600	(78)	152%
4295 MISC RENTS	150	2,321	(232)	1,000	1,321	0	500	0	0	464%
4210 COMMUNICATIONS CTR/ALARM FEES	0	0	0	21,000	(21,000)	0	0	21,000	0	n/a
4211 SENIOR ADVISORY/ PROGRAM FEES	0	715	0	0	715	0	0	0	0	n/a
4220 POLICE/OFFICER FINES	0	10,504	(70)	15,000	(4,496)	25	6,433	15,000	(43)	163%
4250 POLICE/MISCELLANEOUS	0	15	0	0	15	0	500	0	0	3%
4255 POLICE DETAIL	0	600	0	0	600	0	2,030	0	0	30%
4260 INTEREST/INVESTMENTS	434	4,171	(38)	11,000	(6,829)	788	8,753	5,000	(175)	48%
4266 SALE SURPLUS PROPERTY	0	1,111	0	0	1,111	0	0	0	0	n/a
4267 INSURANCE & OTHER RECOVERIES	0	3,052	0	0	3,052	0	251	0	0	1218%
4302 CASH OVER AND (SHORT)	0	(4)	0	0	(4)	0	7,706	0	0	0%
4400 STATE ROAD AGREEMENT	0	425,000	(100)	425,000	0	0	425,000	425,000	(100)	100%
4500 NEGOTIATED SETTLEMENT	322	6,211	(378)	1,644	4,567	0	8,666	1,644	(527)	72%
Total Revenues	28,914	1,657,019	(76)	2,175,216	(518,197)	16,464	1,561,375	2,061,163	(76)	106%

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<b>13 STATE AID</b>										
4020 STATE AID/SCHOOL HOUSING	120,198	240,396	(124)	193,882	46,514	147,077	294,154	180,000	(163)	82%
4030 STATE AID/TELEPHONE	0	0	0	10,790	(10,790)	0	0	10,909	0	n/a
4040 STATE AID/HOTEL & COTTAGE SALES	41,410	639,216	(75)	855,114	(215,898)	18,549	584,759	889,963	(66)	109%
4045 STATE AID/MEALS SALES TAX	2,668	410,635	(76)	537,747	(127,112)	0	447,044	464,236	(96)	92%
4070 STATE AID/LIBRARY GRANT	27,067	81,202	(75)	108,269	(27,067)	24,321	72,962	87,097	(84)	111%
4073 STATE AID/AIRPORT AID	0	0	0	45,000	(45,000)	0	0	45,000	0	n/a
Total Revenues	191,343	1,371,449	(78)	1,750,802	(379,353)	189,946	1,398,919	1,677,205	(83)	98%

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<b>14 GRANT REVENUE</b>										
4002 GRANT/POLICE	0	500	0	0	500	0	500	0	0	100%
4004 GRANT/ LIBRARY	0	95,000	0	0	95,000	0	26,006	0	0	365%
4072 GRANT/RIEMA	0	0	0	0	0	0	17,347	0	0	0%
4078 GRANT/ RI INTERLOCAL TRUST	0	250	0	0	250	992	992	0	0	25%
4906 GRANT/TOURISM COUNCIL	0	4,716	0	0	4,716	0	5,388	0	0	88%
4931 GRANT/RI FNDATION/RECORDS REST	0	750	0	0	750	0	0	0	0	n/a
4943 GRANT/ SOLAR PANELS	0	0	0	0	0	0	25,635	0	0	0%
4945 DONTATION/ DUNES & BEACHES	0	0	0	0	0	0	15,000	0	0	0%
4946 GRANT/ SENIOR ADVISORY	0	10,865	0	0	10,865	2,500	2,700	0	0	402%
4947 RESTRICTED DONATION/ DEER MGMT	0	3,000	0	0	3,000	0	0	0	0	n/a
4948 DONATION/ RECREATION	0	5,600	0	0	5,600	0	500	0	0	1120%
4949 RESTRICTED REVENUE/ SKI TRIP	0	5,500	0	0	5,500	0	0	0	0	n/a
4954 GRANT/ CRF & ARP	0	0	0	0	0	0	153,937	0	0	0%
Total Revenues	0	126,181	0	0	126,181	3,492	248,006	0	0	51%

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<b>15 RESERVES/ TRANSFERS IN</b>										
4011 RESERVE/BILT NOTE	0	0	0	336,939	(336,939)	0	0	336,994	0	n/a
8095 TRANSFERS IN	0	39,289	50	78,750	(39,462)	0	27,000	52,000	52	146%
Total Revenues	0	39,289	9	415,689	(376,401)	0	27,000	388,994	7	146%

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<b>23 ADMINISTRATION</b>										
<b>TOWN COUNCIL - TOWN MANAGER</b>										
5100 WAGES/COUNCIL	3,942	24,712	76	32,500	7,788	3,750	25,000	32,500	77	99%
5101 WAGES/TOWN MANAGER	16,659	111,057	73	151,682	40,625	16,659	111,057	144,374	77	100%
5402 CONSULTANT/AUDITOR	31,000	31,000	97	32,000	1,000	0	30,000	31,000	97	103%
5404 CONSULTANT/LOBBYIST	4,500	31,500	53	60,000	28,500	4,500	40,500	40,000	101	78%
5406 GRANT WRITER	0	12,362	69	18,000	5,639	18	1,224	6,500	19	1010%
5408 CLASSIFICATION & COMP STUDY	0	12,500	0	0	(12,500)	0	0	50,000	0	n/a
5409 CONSULTANT/ PERSONNEL	0	0	0	40,000	40,000	0	0	0	0	n/a
9000 CONTINGENCY	0	94,725	116	81,796	(12,929)	0	0	50,000	0	n/a
<b>LEGAL</b>										
5400 CONSULTANT/LEGAL/LITIGATION-	4,880	11,140	45	25,000	13,860	0	8,258	10,000	83	135%
5401 CONSULTANT/LEGAL/SOLICITOR	13,983	205,782	98	210,000	4,218	12,401	170,334	200,000	85	121%
<b>TOWN CLERK</b>										
5102 WAGES/CLERKS	22,489	144,760	74	196,301	51,541	20,646	114,499	184,699	62	126%
5103 WAGES/CANVASSERS	2,550	2,550	100	2,550	0	2,550	2,550	2,550	100	100%
5104 WAGES/ELECTIONS/TOWN MEETINGS	0	0	0	2,790	2,790	0	1,056	6,480	16	0%
5105 WAGES/TOWN CLERK	10,869	72,457	77	94,186	21,729	10,345	68,966	89,225	77	105%
5407 CODE UPDATES	0	0	0	10,000	10,000	0	880	4,500	20	0%
5700 EDUCATION/TRAINING	110	3,597	48	7,500	3,903	175	2,349	7,560	31	153%
5750 TRAVEL	628	5,520	61	9,000	3,480	1,288	5,203	9,000	58	106%
5760 DUES/SUBSCRIPTIONS	119	6,745	225	3,000	(3,745)	150	3,178	3,000	106	212%
5800 POSTAGE/FREIGHT	498	8,066	81	10,000	1,934	1,009	9,690	12,000	81	83%
6950 ADVERTISING	3,649	23,623	94	25,000	1,377	2,905	23,958	22,000	109	99%
7000 SUPPLIES	118	5,736	60	9,500	3,764	436	4,456	9,500	47	129%
7002 COPIER LEASE	409	3,678	58	6,300	2,622	394	3,548	5,000	71	104%
7100 RECORDS/MICROFILM/VOL RESTORE	54	7,736	68	11,400	3,664	954	3,133	7,500	42	247%
7600 EQUIPMENT MAINTENANCE	0	180	18	1,000	820	0	0	1,000	0	n/a
7700 EQUIPMENT/FURNITURE	0	8,555	0	0	(8,555)	0	1,482	0	0	577%
8100 TECHNOLOGY (STATUTORY 10%)	900	9,000	106	8,500	(500)	0	6,300	25,000	25	143%
<b>OTHER GENERAL ADMINISTRATION</b>										
5108 WAGES/DIR OF HUMAN SVCS/ PUBLIC	8,871	58,521	74	78,806	20,285	2,090	12,623	31,200	40	464%
5109 WAGES/HUMAN RESOURCES	0	0	0	0	0	0	0	15,600	0	n/a
5110 WAGES/SENIOR COORDINATOR	2,880	13,788	0	0	(13,788)	0	0	0	0	n/a
5200 BENEFITS	17,030	123,563	87	142,262	18,699	12,269	72,031	117,252	61	172%
5225 HOUSING	708	6,372	58	10,896	4,524	708	6,040	8,164	74	105%
5250 BENEFITS/SELF INSURED HRA	546	3,205	49	6,500	3,295	844	4,577	6,000	76	70%
5300 PAYROLL TAXES	5,114	33,253	83	40,153	6,900	4,180	26,131	35,878	73	127%
5350 UNEMPLOYMENT TAX	0	16,390	91	18,000	1,610	0	0	16,000	0	n/a
5900 TELEPHONE/COMMUNICATION	2,475	30,485	55	55,000	24,515	4,532	38,958	55,000	71	78%
6700 INSURANCE	0	339,933	105	325,000	(14,933)	0	322,306	311,569	103	105%
8200 DEER MANAGEMENT	0	35,400	144	24,500	(10,900)	150	24,500	12,000	204	144%

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<b>23 ADMINISTRATION</b>										
8300 HUMAN SERVICES	0	1,158	23	5,000	3,842	63	2,088	5,000	42	55%
9001 BAD DEBT EXPENSE	0	0	0	0	0	0	95,780	0	0	0%
Total Expenses	154,980	1,499,047	85	1,754,122	255,075	103,015	1,242,656	1,567,051	79	121%

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<b>24 FINANCE</b>										
5100 WAGES/FINANCE DIRECTOR-TREAS	15,445	102,967	77	134,395	31,428	14,723	98,154	124,039	79	105%
5101 WAGES/COLLECTOR/CLERKS	14,860	92,005	73	125,966	33,961	13,958	88,591	119,583	74	104%
5102 WAGES/ASSESSORS	0	1,100	100	1,100	(0)	0	1,100	1,100	100	100%
5104 WAGES/DEPUTY FIN DIR	7,529	47,507	75	63,199	15,692	7,160	46,705	59,846	78	102%
5200 BENEFITS	6,793	55,676	82	67,956	12,280	6,761	56,717	86,707	65	98%
5300 PAYROLL TAXES	3,036	19,530	78	25,126	5,596	2,883	18,923	23,589	80	103%
5402 TAX SALE COSTS	0	0	0	5,000	5,000	0	0	5,000	0	n/a
5403 REVALUATION	0	587	0	0	(587)	0	4,244	0	0	14%
5700 EDUCATION/TRAINING	290	495	33	1,500	1,005	0	920	1,500	61	54%
5750 TRAVEL	452	2,695	180	1,500	(1,195)	0	292	1,500	19	923%
5760 DUES/SUBSCRIPTIONS	0	623	44	1,425	802	0	1,087	1,425	76	57%
6900 DATA PROCESSING/BANK SVC FEES	2,093	22,460	75	30,000	7,540	778	19,434	30,000	65	116%
7000 SUPPLIES	137	4,816	64	7,500	2,684	667	3,736	7,500	50	129%
7001 PRINTING/COPYING/TAX BOOKS	0	0	0	400	400	0	0	400	0	n/a
7002 COPIER LEASE	204	1,839	78	2,364	525	197	1,774	2,148	83	104%
Total Expenses	50,840	352,299	75	467,431	115,132	47,128	341,676	464,337	74	103%

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<b>30 CENTRAL DISPATCH</b>										
5100 WAGES/DIRECTOR EMERGENCY MGT	0	700	100	700	0	0	700	700	100	100%
5103 WAGES/DISPATCHEES	24,634	167,147	79	210,532	43,385	26,662	163,481	207,395	79	102%
5200 BENEFITS	23	76,027	102	74,472	(1,555)	7,183	67,791	78,085	87	112%
5300 PAYROLL TAXES	1,917	13,044	81	16,169	3,125	2,072	12,763	16,110	79	102%
5600 EMERGENCY SERVICES	0	3,157	39	8,000	4,843	0	1,709	8,000	21	185%
5700 EDUCATION/TRAINING	0	0	0	1,300	1,300	0	0	350	0	n/a
5750 TRAVEL	0	0	0	0	0	0	360	0	0	0%
6000 ELECTRICITY	1,455	15,250	85	18,000	2,750	1,358	14,103	15,000	94	108%
6100 FUEL OIL	1,245	7,419	82	9,000	1,581	2,118	7,360	5,800	127	101%
6200 WATER	19	276	18	1,500	1,224	36	244	1,500	16	113%
6300 SEWER	84	1,718	57	3,000	1,282	95	1,534	3,000	51	112%
6400 HURRICANE PREPAREDNESS	0	0	0	2,025	2,025	0	675	0	0	0%
6900 COMMUNICATIONS	3,675	5,859	0	0	(5,859)	0	0	0	0	n/a
7000 SUPPLIES	0	0	0	500	500	0	0	500	0	n/a
7300 BUILDING MAINTENANCE	500	12,556	314	4,000	(8,556)	436	2,901	3,500	83	433%
7400 GROUND MAINTENANCE	0	900	78	1,150	250	0	900	1,150	78	100%
7600 EQUIPMENT MAINTENANCE	0	200	20	1,000	800	0	0	1,000	0	n/a
<b>Total Expenses</b>	<b>33,551</b>	<b>304,254</b>	<b>87</b>	<b>351,348</b>	<b>47,094</b>	<b>39,961</b>	<b>274,520</b>	<b>342,090</b>	<b>80</b>	<b>111%</b>

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<b>31 POLICE</b>										
5100 WAGES/CHIEF	13,269	99,834	85	118,000	18,166	14,541	63,693	97,155	66	157%
5101 WAGES/POLICE OFFICERS	29,806	226,326	80	281,617	55,291	29,574	195,854	264,346	74	116%
5102 WAGES/RESERVE OFFICERS	0	0	0	309,060	309,060	0	0	309,060	0	n/a
5103 WAGES/SEASONAL-OTHER OFFICERS	29,070	203,052	310	65,520	(137,532)	24,075	190,569	65,520	291	107%
5104 WAGES/BEACH PATROL	0	2,466	49	5,040	2,574	0	3,516	5,040	70	70%
5105 WAGES/POLICE OVERTIME	2,754	81,664	136	60,000	(21,664)	9,471	76,685	60,000	128	106%
5106 WAGES/CSO	0	15,440	26	60,000	44,560	0	31,326	86,400	36	49%
5107 WAGE/ADMIN ASSIST	6,442	40,904	73	55,834	14,930	6,515	40,292	26,444	152	102%
5109 WAGES/ POLICE DETAIL	0	525	0	0	(525)	0	2,365	0	0	22%
5110 STATE POLICE	0	25,818	0	0	(25,818)	0	0	0	0	n/a
5200 BENEFITS	25,229	159,451	113	140,973	(18,478)	14,802	119,190	152,540	78	134%
5300 PAYROLL TAXES	6,319	51,461	66	77,614	26,153	6,526	46,590	68,366	68	110%
5500 HOUSING	417	32,583	124	26,300	(6,283)	417	12,417	0	0	262%
5700 EDUCATION/TRAINING	1,784	5,721	114	5,000	(721)	160	5,175	5,000	104	111%
5750 TRAVEL	0	9,836	66	15,000	5,164	228	7,623	15,000	51	129%
6000 ELECTRICITY	434	5,512	69	8,000	2,488	520	6,220	8,000	78	89%
6100 GAS/OIL	2,000	17,145	114	15,000	(2,145)	0	17,357	15,000	116	99%
6600 FUEL OIL	0	2,005	80	2,500	495	689	2,219	2,500	89	90%
6900 TECHNOLOGY/DATA PROCESSING	7,014	7,879	20	39,705	31,826	110	9,800	39,705	25	80%
7000 SUPPLIES	169	6,079	76	8,000	1,921	941	11,829	8,000	148	51%
7001 COPIER LEASE	387	3,608	168	2,145	(1,463)	376	2,489	2,145	116	145%
7100 UNIFORMS	0	4,649	124	3,750	(899)	1,751	3,728	4,500	83	125%
7300 BUILDING MAINTENANCE	250	15,456	119	13,000	(2,456)	3,851	6,890	13,000	53	224%
7400 GROUNDS MAINTENANCE	5,385	6,285	629	1,000	(5,285)	0	900	1,000	90	698%
7500 VEHICLE MAINTENANCE	0	20,870	209	10,000	(10,870)	0	17,703	10,000	177	118%
7550 VEHICLE REPLACEMENT	0	17,930	43	42,000	24,070	0	64,122	43,000	149	28%
7600 EQUIPMENT MAINTENANCE	0	429	43	1,000	571	0	1,253	1,000	125	34%
7700 EQUIPMENT	0	4,660	47	10,000	5,340	0	12,627	10,000	126	37%
7800 ACCREDITATION	0	0	0	15,000	15,000	0	0	0	0	n/a
<b>Total Expenses</b>	<b>130,729</b>	<b>1,067,589</b>	<b>77</b>	<b>1,391,058</b>	<b>323,469</b>	<b>114,546</b>	<b>952,431</b>	<b>1,312,721</b>	<b>73</b>	<b>112%</b>

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	M-T-D Actual	Y-T-D Actual	% Used	Annual Budget	Variance	M-T-D Actual	Y-T-D Actual	Annual Budget	% Used	Y/Y Actual
<b>32 PUBLIC WORKS</b>										
5000 WAGES/DIRECTOR OF PUBLIC WORKS	11,689	78,608	76	104,000	25,392	0	0	32,385	0	n/a
5100 WAGES/SURVEYOR	8,037	35,505	40	87,871	52,366	9,650	64,336	84,441	76	55%
5101 WAGES/OTHER	27,311	167,751	67	251,310	83,559	27,902	174,937	236,166	74	96%
5105 CUSTODIAL SERVICES	1,200	11,950	52	23,000	11,050	1,500	10,150	23,000	44	118%
5106 WAGES/FACILITIES MANAGER	7,103	47,356	77	61,560	14,204	6,761	45,074	63,302	71	105%
5200 BENEFITS	13,878	113,773	83	136,821	23,048	13,052	102,581	110,139	93	111%
5300 PAYROLL TAXES	4,214	25,642	82	31,257	5,615	3,445	22,099	32,258	69	116%
5405 CONSULTANT/ENGINEER	560	9,170	31	30,000	20,830	285	10,817	30,000	36	85%
5500 CONTRACT SERVICES/CEMETERY	0	29,680	85	35,000	5,320	0	19,627	30,000	65	151%
5502 CONTRACT SERVICES-ROADS	0	0	0	5,000	5,000	0	2,000	5,000	40	0%
5503 SNOW REMOVAL	0	2,250	23	10,000	7,750	0	2,653	10,000	27	85%
5750 TRAVEL	154	2,737	109	2,500	(237)	173	2,893	2,500	116	95%
5900 TELEPHONE	0	0	0	1,500	1,500	0	0	1,500	0	n/a
6000 ELECTRICITY/TOWN HALL	1,246	13,212	66	20,000	6,788	1,112	12,956	20,000	65	102%
6001 STREET LIGHTING	469	4,223	76	5,548	1,325	462	4,161	5,548	75	101%
6100 FUEL OIL/TOWN OFFICES	1,163	5,339	53	10,000	4,661	1,011	8,457	10,000	85	63%
6200 WATER/TOWN OFFICES	616	4,232	121	3,500	(732)	546	3,592	3,500	103	118%
6300 SEWER/TOWN OFFICES	84	2,455	70	3,500	1,045	111	1,973	3,500	56	124%
6600 GAS/OIL	4,487	20,734	138	15,000	(5,734)	3,265	22,319	15,000	149	93%
7000 SUPPLIES/TOOLS	1,041	5,493	55	10,000	4,507	433	5,683	10,000	57	97%
7001 EQUIPMENT	0	2,443	12	20,000	17,557	969	3,801	20,000	19	64%
7010 DUNE/BEACH MAINTENANCE	227	1,679	34	5,000	3,322	1,474	2,744	5,000	55	61%
7200 THOMAS PROPERTY	756	5,808	77	7,500	1,692	281	15,091	7,500	201	38%
7300 ESTA'S PARK	57	536	71	750	214	58	539	750	72	99%
7305 SOLVEKIN PROPERTY	47	486	121	400	(86)	47	655	400	164	74%
7306 WATER FOUNTAINS & FILL STATIONS	19	248	33	750	502	19	220	750	29	113%
7400 MAINTENANCE/ FACILITIES	614	41,688	38	109,402	67,714	207	27,439	65,000	42	152%
7401 MAINTENANCE/BUILDINGS	715	57,618	128	45,000	(12,618)	6,797	43,020	45,000	96	134%
7402 MAINTENANCE/GROUNDS	6,013	17,209	127	13,500	(3,709)	510	13,752	13,500	102	125%
7405 MAINTENANCE/HYDRANTS	0	0	0	56,400	56,400	0	0	50,400	0	n/a
7410 MAINTENANCE/PORTAJOHNS	0	19,827	86	23,000	3,173	0	17,659	23,000	77	112%
7420 MAINTENANCE/TOWN REFUSE	733	8,923	105	8,500	(423)	714	7,725	8,500	91	116%
7425 MAINTENANCE/LANDFILL	0	21,015	100	21,000	(15)	309	12,840	21,000	61	164%
7426 MAINTENANCE/LANDFILL SLOPE	0	0	0	50,000	50,000	0	3,925	70,000	6	0%
7430 TESTING/LANDFILL	0	21,719	103	21,000	(719)	0	16,093	21,000	77	135%
7500 ABANDONED CAR REMOVAL	0	0	0	500	500	0	0	500	0	n/a
7600 EQUIPMENT MAINTENANCE	4,542	81,291	542	15,000	(66,291)	(3,418)	31,024	15,000	207	262%
7700 TIPPY CANS	0	40,500	100	40,500	0	0	38,500	38,500	100	105%
7800 CEMETERY/INTERMENT COSTS	0	1,451	36	4,000	2,549	0	1,815	4,000	45	80%
7900 CATCH BASINS/REPAIR	0	0	0	6,000	6,000	0	0	5,000	0	n/a
8200 ROAD MATERIALS	895	21,202	35	60,000	38,798	1,374	1,993	40,000	5	1064%
8300 EQUIPMENT/VEHICLE LEASE	0	80,961	144	56,291	(24,670)	0	0	23,709	0	n/a
<b>Total Expenses</b>	<b>97,869</b>	<b>1,004,712</b>	<b>71</b>	<b>1,411,860</b>	<b>407,148</b>	<b>79,051</b>	<b>755,141</b>	<b>1,206,748</b>	<b>63</b>	<b>133%</b>

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	<u>M-T-D</u> Actual	<u>Y-T-D</u> Actual	<u>% Used</u>	<u>Annual</u> Budget	<u>Variance</u>	<u>M-T-D</u> Actual	<u>Y-T-D</u> Actual	<u>Annual</u> Budget	<u>% Used</u>	<u>Y/Y Actual</u>
<b>34 HARBORS</b>										
5100 WAGES/HARBORMASTER	7,281	48,540	77	63,111	14,571	6,930	46,201	64,759	71	105%
5101 WAGES/OTHER	0	149,624	107	140,000	(9,624)	127	106,211	115,000	92	141%
5102 WAGES/ASSISTANT HARBORMASTER	484	5,921	0	0	(5,921)	0	11,409	16,952	67	52%
5104 WAGES/CLERK	3,648	26,606	60	44,266	17,660	3,172	24,886	41,919	59	107%
5200 BENEFITS	2,568	22,050	92	24,097	2,047	2,190	19,112	24,759	77	115%
5300 PAYROLL TAXES	891	17,773	93	19,052	1,279	800	14,547	18,000	81	122%
5500 SHELLFISH MANAGEMENT	0	7,918	34	23,000	15,082	5,039	5,992	18,500	32	132%
5540 ABANDONED BOAT DISPOSAL	0	8,459	169	5,000	(3,459)	0	0	500	0	n/a
5700 EDUCATION/TRAINING	0	0	0	500	500	0	3,550	500	710	0%
5750 TRAVEL	484	857	86	1,000	143	419	638	1,000	64	134%
6000 ELECTRICITY	1,181	27,492	92	30,000	2,508	1,746	29,659	30,000	99	93%
6200 WATER	351	19,433	97	20,000	567	269	21,190	20,000	106	92%
6300 SEWER	151	13,716	57	24,000	10,284	149	14,133	24,000	59	97%
6600 GAS/OIL/PROPANE	0	7,185	90	8,000	815	0	9,473	8,000	118	76%
7000 SUPPLIES	178	7,246	45	16,000	8,754	1,195	9,845	16,000	62	74%
7100 EQUIPMENT	3,194	3,194	21	15,000	11,806	0	0	15,000	0	n/a
7200 EQUIPMENT/CVA GRANT MATCH	0	0	0	7,500	7,500	1,368	4,109	7,500	55	0%
7310 MAINTENANCE/GENERAL	0	9,219	80	11,500	2,281	0	0	11,500	0	n/a
7320 MAINTENANCE/RESTROOMS	0	48,496	81	60,000	11,504	245	53,222	60,000	89	91%
7400 MAINTENANCE/GROUNDS	0	247	49	500	253	0	0	500	0	n/a
7410 MAINTENANCE/MOORINGS	0	42,444	33	130,000	87,556	0	39,237	118,000	33	108%
7420 MAINTENANCE/REFUSE REMOVAL	0	23,693	79	30,000	6,307	38	54,244	30,000	181	44%
7500 MAINTENANCE/VESSEL/VEHICLE	16,806	35,232	117	30,000	(5,232)	39	22,267	10,000	223	158%
7600 MAINTENANCE/ DREDGING	0	8,452	24	35,000	26,548	0	0	20,000	0	n/a
8000 VESSEL DOCKAGE	0	3,900	100	3,900	0	0	3,900	3,900	100	100%
8100 DINGHY DOCK	0	2,000	40	5,000	3,000	0	2,000	5,000	40	100%
Total Expenses	37,216	539,696	72	746,426	206,730	23,727	495,825	681,289	73	109%

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<b>36 BUILDING OFFICIAL</b>										
5103 WAGES/MIN HOUSING INSPECTOR	0	18,947	66	28,562	9,615	719	12,443	27,053	46	152%
5105 WAGES/WASTEWATER INSPECTOR	6,590	22,792	80	28,562	5,770	5,555	27,499	27,053	102	83%
5106 WAGES/BUILDING CLERK	2,336	14,836	73	20,247	5,411	2,224	14,158	19,180	74	105%
5200 BENEFITS	2,863	26,214	86	30,622	4,408	1,251	24,620	31,380	78	106%
5300 PAYROLL TAXES	700	4,439	74	5,982	1,543	657	4,185	5,670	74	106%
5403 CONSULTANT/BUILDING OFFICIAL	0	52,310	48	108,000	55,690	5,675	53,238	108,000	49	98%
5700 EDUCATION/TRAINING	0	0	0	500	500	0	0	500	0	n/a
5750 TRAVEL	232	723	48	1,500	777	50	598	1,500	40	121%
5760 DUES/SUBSCRIPTIONS	0	0	0	225	225	0	0	225	0	n/a
7000 SUPPLIES	0	1,293	65	2,000	707	0	2,600	1,500	173	50%
7100 EQUIPMENT	102	920	23	4,000	3,080	99	887	4,000	22	104%
9002 MUNICIPAL ALARM SYSTEM	0	5,500	106	5,200	(300)	0	9,075	5,200	175	61%
Total Expenses	12,824	147,974	63	235,400	87,426	16,229	149,304	231,261	65	99%

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<b>38 RECREATION</b>										
5100 WAGES/DIRECTOR	7,861	51,665	76	68,050	16,385	7,474	48,781	66,651	73	106%
5101 WAGES/RECREATION ASSISTANT	3,865	29,096	74	39,510	10,414	3,856	24,717	35,797	69	118%
5102 WAGES/SUMMER CAMP	0	11,427	85	13,500	2,073	0	9,158	13,200	69	125%
5103 WAGES/OTHER	0	0	0	0	0	0	893	0	0	0%
5104 WAGES/FRED BENSON BEACH	0	60,700	75	80,913	20,213	0	54,772	76,249	72	111%
5200 BENEFITS	2,080	18,854	81	23,280	4,426	2,196	16,246	18,642	87	116%
5300 PAYROLL TAXES	907	11,760	76	15,515	3,755	877	10,645	14,208	75	110%
5700 EDUCATION/TRAINING	0	0	0	575	575	0	0	575	0	n/a
5750 TRAVEL	0	1,974	44	4,500	2,526	0	2,262	4,500	50	87%
5800 FREIGHT	0	0	0	275	275	0	0	275	0	n/a
6000 UTILITIES/FUEL OIL	408	2,731	68	4,000	1,269	541	3,732	4,000	93	73%
6600 GASOLINE	0	993	50	2,000	1,007	0	62	2,000	3	1599%
7000 SUPPLIES	21	1,029	69	1,500	471	0	562	1,500	38	183%
7600 EQUIPMENT MAINTENANCE	0	633	42	1,500	867	0	2,263	1,500	151	28%
7800 CLEANING SERVICES	200	1,400	280	500	(900)	250	1,100	500	220	127%
8099 SPORTS CAMP	0	529	3	18,412	17,883	0	11,750	18,412	64	5%
8100 CAMP MOHEGAN	0	553	11	4,950	4,397	0	386	4,950	8	143%
8200 OTHER PROGRAM EXPENSES	0	11,867	89	13,335	1,468	524	6,664	13,335	50	178%
8210 GROUP PROGRAM EXPENSES	0	797	40	2,000	1,203	0	321	2,000	16	248%
8220 EVENT EXPENSE	721	24,443	89	27,400	2,957	0	21,328	27,400	78	115%
8230 SKI TRIP EXPENSES	0	17,021	85	20,000	2,979	0	10,419	20,000	52	163%
8300 FRED BENSON BEACH EXPENSES	485	46,283	118	39,200	(7,083)	364	41,742	39,200	106	111%
8320 FRED BENSON BEACH/RENTAL EQUIP	0	0	0	3,500	3,500	0	1,600	3,500	46	0%
8330 FRED BENSON BEACH ATM EXPENSES	32	359	72	500	141	31	416	500	83	86%
8400 HEINZ FIELD/MAINTENANCE	2,133	34,013	96	35,500	1,487	912	31,061	35,500	87	110%
8401 HEINZ FIELD EQUIPMENT	0	0	0	500	500	0	0	500	0	n/a
8500 BALL O'BRIEN MAINTENANCE	3,752	18,831	142	13,300	(5,531)	152	13,836	16,000	86	136%
Total Expenses	22,465	346,957	80	434,215	87,258	17,175	314,716	420,894	75	110%

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<b>40 LIBRARY</b>										
5101 WAGES/LIBRARY DIRECTOR	9,666	76,384	88	86,997	10,613	9,553	63,689	80,375	79	120%
5102 WAGES/OTHER	24,283	144,065	62	232,774	88,709	22,330	143,915	212,587	68	100%
5200 BENEFITS	6,959	68,211	61	111,328	43,117	8,332	74,129	99,801	74	92%
5300 PAYROLL TAXES	2,632	17,159	69	24,876	7,717	2,490	16,201	24,404	66	106%
5700 EDUCATION/TRAINING	0	100	10	1,000	900	0	0	1,000	0	n/a
5750 TRAVEL	0	72	14	500	428	0	0	500	0	n/a
5760 DUES/SUBSCRIPTIONS	0	48	6	800	752	0	784	800	98	6%
5800 POSTAGE/FREIGHT	42	3,682	53	7,000	3,318	328	2,681	7,000	38	137%
6000 ELECTRICITY	959	12,680	63	20,000	7,320	1,122	14,150	20,000	71	90%
6100 FUEL OIL	1,247	10,214	146	7,000	(3,214)	2,392	7,170	7,000	102	142%
6200 WATER	580	2,510	100	2,500	(10)	475	2,296	2,500	92	109%
6300 SEWER	51	991	66	1,500	509	48	1,041	1,500	69	95%
6900 TECHNOLOGY/ OSL	50	20,039	53	38,000	17,961	0	15,248	30,000	51	131%
6950 ADVERTISING	0	2,047	41	5,000	2,953	0	3,802	5,000	76	54%
7000 SUPPLIES	807	8,893	74	12,000	3,107	94	10,065	12,000	84	88%
7001 BOOKS	1,148	8,478	57	15,000	6,522	569	7,294	15,000	49	116%
7002 MAGAZINE SUBSCRIPTIONS	0	0	0	4,000	4,000	0	0	4,000	0	n/a
7003 AUDIO-VISUAL MATERIALS	258	1,055	21	5,000	3,945	0	1,407	5,000	28	75%
7004 LIBRARY PROGRAMMING	0	760	51	1,500	740	0	697	1,500	46	109%
7300 BUILDING MAINTENANCE	6,443	41,272	98	42,000	728	2,705	48,833	42,000	116	85%
7400 GROUNDS MAINTENANCE	1,203	3,313	66	5,000	1,687	0	2,441	5,000	49	136%
7600 EQUIPMENT MAINTENANCE	3,000	4,611	102	4,500	(111)	0	0	4,500	0	n/a
7710 COPIER LEASE	260	2,645	87	3,050	405	265	2,387	3,050	78	111%
<b>Total Expenses</b>	<b>59,587</b>	<b>429,229</b>	<b>68</b>	<b>631,325</b>	<b>202,096</b>	<b>50,703</b>	<b>418,228</b>	<b>584,517</b>	<b>72</b>	<b>103%</b>

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<b>45 GIS/ TECHNOLOGY</b>										
5400 CONSULTANT/TECHNOLOGY	2,300	24,924	38	65,000	40,076	850	19,820	90,000	22	126%
5500 CONSULTANT/GIS	2,541	9,298	21	45,000	35,702	1,367	15,550	37,574	41	60%
5750 TRAVEL	0	267	8	3,500	3,233	48	1,663	3,500	48	16%
7000 SUPPLIES	0	744	12	6,000	5,256	(420)	3,758	6,000	63	20%
7500 CAI NETWORK/ BROADBAND	0	0	0	5,000	5,000	4,063	13,389	5,000	268	0%
7600 EQUIPMENT MAINTENANCE	0	613	18	3,500	2,887	0	165	3,500	5	371%
7700 EQUIPMENT REPLACEMENT	5,613	24,790	99	25,000	210	0	10,594	40,000	26	234%
7800 LICENSE & MNTNC CONTRACTS	17,146	209,856	123	170,000	(39,856)	8,603	170,821	135,000	127	123%
Total Expenses	27,600	270,491	84	323,000	52,509	14,511	235,761	320,574	74	115%

**Statement of Activity - MTD and YTD by Department  
March 31, 2024**

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>% Used</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>% Used</u>	<u>Y/Y Actual</u>
<b>50 BOARDS &amp; COMMISSIONS</b>										
5100 WAGES/CLERK	3,306	19,582	74	26,599	7,017	3,016	18,244	23,504	78	107%
5101 WAGES/LAND USE ADMIN OFFICER	9,093	60,620	77	78,802	18,182	8,655	57,853	72,829	79	105%
5104 WAGES/NORTH LIGHT	0	0	0	15,000	15,000	0	0	13,920	0	n/a
5112 CONSULTANT/PLANNER	12,564	52,355	116	45,000	(7,355)	7,091	45,526	43,507	105	115%
5200 BENEFITS	3,323	28,847	84	34,268	5,421	3,135	29,025	35,181	83	99%
5300 PAYROLL TAXES	977	6,304	77	8,238	1,934	914	5,958	8,378	71	106%
5500 RECORDER/ZONING BOARD	0	5,990	100	6,000	10	1,000	5,000	4,000	125	120%
5700 CONFERENCE/TRAINING	0	0	0	500	500	0	0	500	0	n/a
5750 TRAVEL/BOARDS	0	206	41	500	294	48	427	1,000	43	48%
7000 SUPPLIES/BOARDS	0	2,098	210	1,000	(1,098)	0	274	1,000	27	767%
7400 NORTH LIGHT MAINTENANCE	2,093	8,136	65	12,500	4,364	112	4,920	12,500	39	165%
7500 SEA LEVEL RISE	0	0	0	2,000	2,000	0	0	0	0	n/a
7600 EQUIPMENT MAINTENANCE	102	919	77	1,200	281	99	887	1,200	74	104%
Total Expenses	31,458	185,057	80	231,607	46,550	24,068	168,113	217,519	77	110%

**Statement of Activity - MTD and YTD by Department  
March 31, 2024**

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>% Used</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>% Used</u>	<u>Y/Y Actual</u>
<b>60 COMMUNITY SUPPORT</b>										
5500 MEDICAL CENTER	0	296,250	75	395,000	98,750	0	288,750	385,000	75	103%
5501 BI VOLUNTEER FIRE DEPT	0	260,000	100	260,000	0	0	255,000	255,000	100	102%
5504 BIVFR/ FIRE ALARM	0	18,000	100	18,000	0	0	13,000	7,000	186	138%
5520 RI LEAGUE CITIES & TOWNS	0	0	0	0	0	0	0	509	0	n/a
5525 TRI-COUNTY COMMUNITY ACTION	0	0	0	1,000	1,000	0	0	1,000	0	n/a
5540 VISITORS CENTER	0	0	0	10,000	10,000	0	0	10,000	0	n/a
5545 DOM VIOLENCE CENTER OF SO CTY	0	1,000	100	1,000	0	0	0	0	0	n/a
5570 COAST GUARD FACILITY	2,106	30,084	120	25,000	(5,084)	814	14,750	25,000	59	204%
5581 SENIOR CITIZENS ADV COMMITTEE	0	8,022	20	40,000	31,978	3,202	26,477	35,000	76	30%
5590 BI EARLY LEARNING CENTER	12,315	110,839	75	147,785	36,946	12,315	110,839	147,785	75	100%
8000 SCHOOL SUPPORT	600,000	4,050,000	73	5,540,395	1,490,395	600,000	4,400,000	5,372,797	82	92%
Total Expenses	614,421	4,774,195	74	6,438,180	1,663,985	616,332	5,108,815	6,239,091	82	93%

**Statement of Activity - MTD and YTD by Department  
March 31, 2024**

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>% Used</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>% Used</u>	<u>Y/Y Actual</u>
<b>70 GRANT EXPENSE</b>										
5552 GRANT/POLICE	0	0	0	0	0	2,564	2,564	0	0	0%
5576 GRANT/RI FNDATION/RECORDS REST	0	750	0	0	(750)	0	0	0	0	n/a
5583 GRANT/DEM/HARBORS/CVA	3,956	6,312	0	0	(6,312)	0	3,874	0	0	163%
5589 GRANT/ SOLAR	0	0	0	0	0	0	10,703	0	0	0%
5592 GRANT/ SENIOR ADVISORY	0	3,738	0	0	(3,738)	0	2,500	0	0	150%
6013 GRANT/ RI INTERLOCAL TRUST	0	0	0	0	0	992	992	0	0	0%
Total Expenses	3,956	10,800	0	0	(10,800)	3,556	20,632	0	0	52%

**Statement of Activity - MTD and YTD by Department  
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	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	<u>M-T-D</u> Actual	<u>Y-T-D</u> Actual	<u>% Used</u>	<u>Annual</u> Budget	<u>Variance</u>	<u>M-T-D</u> Actual	<u>Y-T-D</u> Actual	<u>Annual</u> Budget	<u>% Used</u>	<u>Y/Y Actual</u>
<b>80 CAPITAL TAX</b>										
5509 HARBORS/ UTILITIES	10,656	20,867	0	0	(20,867)	0	5,248	0	0	398%
5523 HARBORS/ TRAILER-TRUCK	0	0	0	60,000	60,000	0	0	0	0	n/a
5524 HARBORS/ ENGINE/ EQUIP	0	0	0	40,000	40,000	0	15,786	13,500	117	0%
5525 COAST GUARD STATION	357	22,180	22	100,000	77,821	0	11,388	150,000	8	195%
5527 NEW HARBOR PUBLIC FAC/ VISION	0	1,596	0	0	(1,596)	0	9,576	30,000	32	17%
5592 FIRE & RESCUE	0	71,925	0	0	(71,925)	0	0	0	0	n/a
5594 HEALTH SERVICES/ BLDG IMPROV	0	0	0	0	0	0	9,732	0	0	0%
5603 HIGHWAYS/MOWER/VEHICLE	0	30,000	0	0	(30,000)	0	0	0	0	n/a
5605 RECREATION/UPGRADE HEINZ FIELD	0	0	0	0	0	2,406	2,406	34,000	7	0%
5618 POLICE/BUILDING	0	0	0	0	0	0	0	25,000	0	n/a
5620 LIBRARY - BUILDING IMPROVEMENTS	0	41,802	0	0	(41,802)	27,111	182,282	0	0	23%
5623 POLICE - RADIO SYSTEM	0	0	0	60,000	60,000	0	0	40,000	0	n/a
5625 RECREATION - VEHICLES & EQUIP	0	44,441	148	30,000	(14,441)	0	0	35,000	0	n/a
5630 TECHNOLOGY - POLICE RECORDG	0	0	0	0	0	0	0	50,000	0	n/a
5632 TECHNOLOGY	0	24,079	0	0	(24,079)	11,288	39,086	33,000	118	62%
5634 LIBRARY/HVAC	16,840	16,840	56	30,000	13,160	33,857	42,357	50,000	85	40%
5636 NORTH LIGHT	0	80,000	160	50,000	(30,000)	0	0	52,000	0	n/a
5637 MANSION BEACH BATHROOMS	0	73,924	0	0	(73,924)	0	117,582	0	0	63%
<b>Total Expenses</b>	<b>27,853</b>	<b>427,654</b>	<b>116</b>	<b>370,000</b>	<b>(57,654)</b>	<b>74,663</b>	<b>435,443</b>	<b>512,500</b>	<b>85</b>	<b>98%</b>

Statement of Activity - MTD and YTD by Department  
March 31, 2024

	CURRENT YEAR					PRIOR YEAR (TO 03/31)				INDEX
	M-T-D Actual	Y-T-D Actual	% Used	Annual Budget	Variance	M-T-D Actual	Y-T-D Actual	Annual Budget	% Used	Y/Y Actual
<b>90 DEBT SERVICE</b>										
8010 WATER BOND	0	0	0	12,007	12,007	0	0	0	0	n/a
8015 SEWER BOND	0	0	0	11,676	11,676	0	0	11,676	0	n/a
8027 BILT 2012 BOND	0	24,700	15	169,400	144,700	0	27,000	169,000	16	91%
8036 TOWN HALL ADDITION/2006	0	2,130	3	64,200	62,070	0	2,880	65,640	4	74%
8038 OLD HARBOR RENOVATION	0	8,679	5	181,623	172,944	0	9,848	143,500	7	88%
8039 P6 L147 LAND ACQUISITION	0	2,197	5	46,935	44,738	0	2,488	36,550	7	88%
8041 SCHOOL ADDITION BOND/2005	0	11,475	2	517,325	505,850	0	16,988	518,463	3	68%
8042 SCHOOL ADDITION BOND/2006	0	2,130	3	64,320	62,190	0	2,880	70,880	4	74%
8043 P6 L146 LAND ACQUISITION	0	10,604	7	151,455	140,851	0	12,409	159,266	8	85%
8044 SCHOOL BOND 2009	0	1,484	7	21,196	19,712	0	1,737	22,289	8	85%
8046 NORTH LIGHT	0	153	5	3,259	3,106	0	173	2,538	7	88%
8047 THOMAS PROPERTY	0	9,563	6	164,581	155,018	0	10,834	164,395	7	88%
8048 MRBRF (Weldon's Way)	0	20,243	100	20,243	(0)	0	20,628	20,628	100	98%
8049 DR'S HOUSE RENOVATION	405	77,708	100	77,708	(0)	0	79,319	79,319	100	98%
8050 BEACH HOUSE RENOVATION	405	77,708	100	77,708	(0)	0	79,319	79,319	100	98%
8051 MRBRF (Old Town Road)	0	46,860	100	46,860	(0)	0	47,410	47,410	100	99%
8052 BIPCO	0	11,476	6	197,498	186,022	0	13,000	197,273	7	88%
8053 RIIB - WEST BEACH	0	161,622	100	161,622	(0)	0	161,120	161,120	100	100%
8054 BROADBAND CAI	0	2,776	5	59,296	56,520	0	3,143	59,257	5	88%
8055 BROADBAND ISLAND WIDE	0	295,000	166	178,000	(117,000)	96,800	96,800	96,800	100	305%
8056 FIRE ENGINE	132,584	145,227	100	145,227	0	132,303	145,595	145,595	100	100%
8057 ROAD IMPROVEMENTS	203,975	223,426	100	223,426	0	203,543	223,992	223,992	100	100%
8058 OVERLOOK PROPERTY - BILT	152,981	167,569	100	167,539	(30)	152,657	167,994	167,994	100	100%
8059 OVERLOOK PROPERTY - TNS	367,155	402,167	100	402,167	0	366,377	403,185	403,185	100	100%
8072 ANNUAL BOND FEES	0	0	0	1,000	1,000	0	0	750	0	n/a
8075 OTHER FINANCING SOURCES	0	(8,003,437)	0	0	8,003,437	0	0	0	0	n/a
8080 OTHER FINANCING USES	0	8,002,000	0	0	(8,002,000)	0	0	0	0	n/a
8085 BOND ISSUANCE COSTS	0	66,125	0	0	(66,125)	17,609	17,609	0	0	376%
<b>Total Expenses</b>	<b>857,505</b>	<b>1,769,586</b>	<b>56</b>	<b>3,166,271</b>	<b>1,396,685</b>	<b>969,289</b>	<b>1,546,349</b>	<b>3,046,839</b>	<b>51</b>	<b>114%</b>



**NEW SHOREHAM SCHOOL DEPARTMENT**

**FY25 BUDGET BOOK**

## FY24 Block Island School Highlights

The 2023-24 school year has been very exciting with many highlights in the New Shoreham School District. These highlights demonstrate the outstanding initiatives that provide our students and community with great educational opportunities through fiscally prudent measures.

### Athletic and Academic Performance



Our new Principal, Dan Warner, is the Chairman of the Rhode Island Interscholastic League (RIIL) Principals Committee. Under his leadership, the RIIL is the first state high school association in the country to have 100% of its members earn the status of NFHS Honor Roll Schools by having all schools participate in the online coach's education courses.

Dan is also a member of the national Heads and Principals Association where he learns about innovative educational leadership. This year Dan is leading the effort to change the schedule to include seminar courses that will allow specialized teachers to teach face to face on the island one day a week.

### Competitive Grants

The Block Island School and Town of New Shoreham Leadership are sitting next to Governor McKee in this Photo. Collaboratively the School and Town wrote, and was awarded, Governor McKee's \$50,000 Learning 365 Grant. This grant is designed to support educational improvement in the areas of attendance, and academic achievement in Math and ELA during hours outside of the school day. It has already been successful in creating programs including the Crazy 8's Elementary Math Club, the SAT/PSAT Preparation Program, an Afterschool Homework Club, and an Elementary Family Literacy night.



### Rigorous Instructional Professional Development



This year our state accountability rating increased from a 2 star rating to a 3 star rating. Kudos to Guidance Counselor Cindy Normand for advocated for Block Island school students to have priority access to the state online course network improving our diploma plus measures.

Under the Rhode Island Right to Read Act, school districts were required to have 100% of the professional staff certified in the Science of Reading and Structured Literacy by the year 2025. The Block Island School staff achieved that goal early before the 2023-2024 school year.

This year the staff have focused their professional development on differentiated instruction to meet the needs of all learners. On their first day of school for staff, they assembled in the school library for the first differentiated instruction professional development session. The staff have continued their professional development throughout the year at afterschool professional development sessions.

## Introduction to the FY25 Budget

The School Committee scheduled workshops to review this budget on Tuesday, January 16; Tuesday, January 22; and Monday, February 5, 2024. The School Committee met on February 12, 2024. At that meeting, they voted unanimously to approve the NSSD FY25 budget submission requesting a total budget of \$5,912,441. This reflects an increase in local appropriations of \$221,421 or 4.0 %. This budget includes requests for additional teaching staffing, administrative staffing and Maintenance staffing.

The initial proposed budget of \$6,035,713, was based on revenue assumptions, including an increase in the maintenance of effort from the town's appropriation and a decrease in state aid funding. It also reflected increases in expenditures for salaries, benefits, supplies, and equipment. This budget request reflected an increase in local appropriations of \$331,495 or 6 % over the prior year. Since the initial proposal, several factors have changed as follows:

- The Governor's FY25 proposed budget has significantly decreased the Block Island School revenue projections.
- The contractual February 1<sup>st</sup> retirement notification deadline has passed and there was no impact in this budget.

## Revenues

Several assumptions were made in the revenue section. Fundamentally, revenues must equate to expenses so the budget is in balance. To reach that point, the following considerations were made:

- State Aid: State Aid is budgeted at \$87,751. This amount is based on the RI Department of Education's Funding Formula. This projection is subject to Governor/General Assembly approval.
- Local Appropriation: This budget requests an increase of \$221,421 or 4.0%.

Revenues	2021-2022	2022-2023	2023-2024	2024-2025	Change \$	Change %
Local Appropriations	\$5,272,797	\$5,372,797	\$5,540,395	\$5,761,816	\$221,421	4.0%
RIDE State Aid from	\$216,296	\$232,307	\$158,816	\$87,751	(\$71,065)	-44.7%
Fund Transfer In	\$0	\$16,787	\$29,210	\$37,874	\$8,664	29.7%
Medicaid reimbursement	\$25,000	\$17,000	\$25,000	\$25,000	\$0	0.0%
<b>Total Operational Revenues</b>	<b>\$5,514,093</b>	<b>\$5,638,892</b>	<b>\$5,753,421</b>	<b>\$5,912,441</b>	<b>\$159,020</b>	<b>2.8%</b>

## Federal Grant Revenues

Federal grants are not included in the operations budget and a supplemental budget showing estimated revenue and planned expenditure is included herein. It should be noted that the special needs expenditures allocated to federal IDEA funds are for required programming. Therefore, if those federal funds are not forthcoming, they must be incorporated into local spending. (As can be seen, federal budgets support our extended year program in special needs through IDEA). We do not expect to receive Title I funding in FY25 due to our poverty level. The summer program will continue to include mathematics and reading. Professional development for core subjects and supplies are also supported (Title II), as is technology through Rural Education grant funds. The budgeted amount and use of funds in each category are outlined in the table below.

**BIS Anticipated Federal Funds Expenditure, 2023-2024**

<b>Grant</b>	<b>Amount</b>	<b>Line</b>	<b>What it pays for</b>
CRP Title II	\$7,000	\$7,000	Common Core training
CRP Title III	\$1,600	\$1,600	MLL Supplies
CRP Title IV	\$5,000	\$5,000	Career Pathways Coordinator
CRP IDEA-B	\$40,000	\$1,500	Child Outreach Coordinator
		\$6,000	MTSS Coordinator
		\$28,000	School Psychologist
		\$3,000	Benefits for Above
		\$1,500	Early Childhood Staff
CRP IDEA-PS	\$1,500	\$1,500	Special Education Coordinator
REAP	\$20,000	\$20,000	Chromebook Refresh

**Fund Balance and Capital Reserves**

The school department finished the 2022-2023 fiscal year with an overall fund balance of \$712,873, an increase of \$135,748 from the prior year. \$57,141 is restricted and \$655,734 is assigned to educational expenditures. Funds to install a new generator and replace the bleachers in the gymnasium have been committed. Using 3.5% of the current operations budget as a reserve minimum, \$197,870 is set aside for emergency use. That leaves \$374,082 available for use in capital projects.

**Fund Balance 6-30-2023**

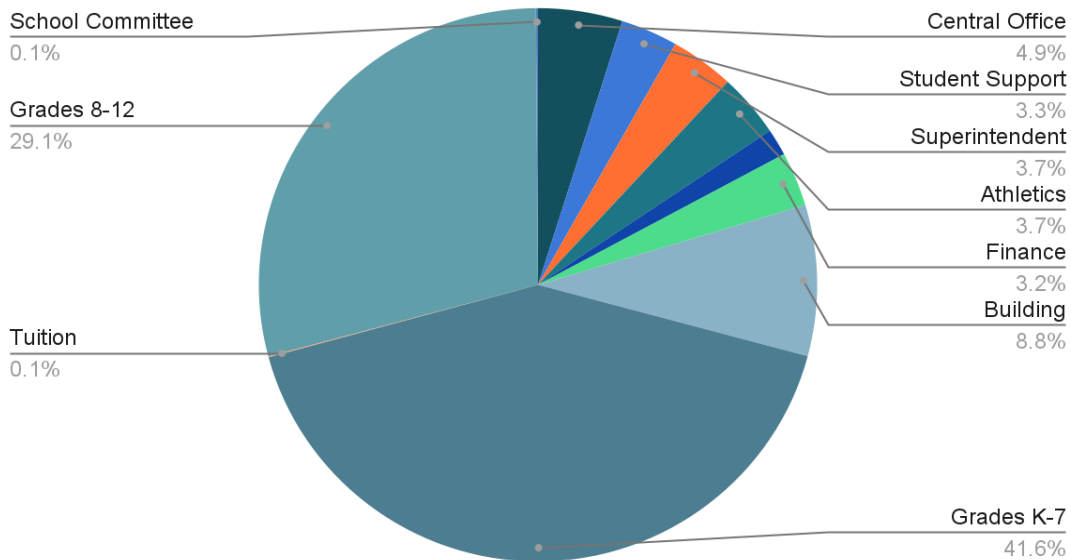
Assigned Fund Balance 2022	\$523,882
Fund Balance Addition	\$131,852
Assigned Fund Balance 2023	\$655,734
Generator Installation	\$18,272
Gymnasium Bleachers	\$65,510
Committed Fund Balance	\$83,782
Uncommitted Fund Balance	\$571,952
Reserve for Emergency (3.5%)	\$197,870
Available Fund Balance	\$374,082

## Expenditures by Department

The proposed expenditure budget totals \$5,912,441 which is \$159,020 (2.8%) more than the current year. Below is a table with expenses by department and a description of notable expenditure items.

Expenses	2021-2022	2022-2023	2023-2024	2024-2025	Change \$	Change %
Central Office	\$246,406	\$317,863	\$274,765	\$288,935	\$14,170	5.2%
Student Support Services	\$151,464	\$190,117	\$215,320	\$195,618	(\$19,702)	-9.1%
Superintendent's Office	\$161,892	\$181,579	\$277,166	\$218,642	(\$58,524)	-21.1%
School Committee	\$7,081	\$7,081	\$7,081	\$7,081	\$0	0.0%
Athletics Department	\$161,875	\$186,758	\$201,178	\$219,009	\$17,831	8.9%
Guidance and Social Services	\$75,146	\$80,610	\$90,849	\$92,925	\$2,077	2.3%
Financial Department	\$171,865	\$172,411	\$183,294	\$187,471	\$4,177	2.3%
Building Operations	\$428,386	\$467,238	\$500,875	\$520,976	\$20,101	4.0%
K-7 Grades	\$2,440,583	\$2,312,448	\$2,379,520	\$2,461,013	\$81,492	3.4%
8-12 Grades	\$1,666,395	\$1,719,787	\$1,620,374	\$1,717,771	\$97,397	6.0%
Tuition	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
<b>Total Expenses</b>	<b>\$5,514,093</b>	<b>\$5,638,892</b>	<b>\$5,753,421</b>	<b>\$5,912,441</b>	<b>\$159,020</b>	<b>2.8%</b>

## Expenditures by Department



### Salaries and Benefits

Salaries and benefits are a variable for both labor associations in this budget due to current negotiations for a successor contract with the NSTA and a wage reopener with AFSCME.

Employee benefits consist of several elements. Under the retirement system for certified employees, the employer contribution is 14.44%, a decrease from the current 15.03%. The new rate for non-certified staff is 6.56%, is a slight increase from the current 6.49%. We also contribute, for employees, to the state TIAA-CREF plan. Employees pay a 10% premium co-share on health benefits. This is included in the budget as an offset to health care costs.

In this budget, an 8% health care rate increase was included and dental was increased by 4%. At this time, the RI Interlocal Trust does not have projections on rates. Additional employee benefits that are a percentage of salary are FICA (Social Security) at 6.2%, Medicare at 1.45%, and life insurance at 0.64%.

Other Post-Employment Benefits (OPEB) have become a topic of increasing interest statewide and nationally as well as in New Shoreham. While our benefits are not as large as are found elsewhere (5 years - or age 65, whichever comes first - health care for retired teachers with 20 years island service), they are growing in cost. We have an OPEB trust with The RI Interlocal Trust. This benefit is no longer available to members of the Teachers' Union with a hire date after October 1, 2018.

### Tuition

Tuition expenses were level funded. We do not anticipate having any out of district placements.

## Building Operations

Determining the cost of maintaining the facility can be difficult to predict, especially when it comes to unanticipated repairs and utility costs. In addition, with our new furnaces we had to increase our maintenance contracts. In developing the budget, both historical spending and current trends were used. Utilities were budgeted based on trending over prior and current expenditures, including increasing funding of the electric and heating fuel line items. In some cases, budget lines backstop one another, for example, rather than budgeting “worst case scenarios” in both snow plowing and grounds keeping, more moderate assumptions were built into both with the expectation that the rare occurrence of overruns in both would not occur, and an overrun in one could be covered by the other. Similarly, it is hard to tell exactly where repair needs will occur.

Lastly, deferred maintenance is being addressed as quickly as possible. Surprise expenditures like the replacement of the emergency generator happen in older facilities like the Block Island School. In collaboration with the Town Manager, a Maintenance Supervisor position was included in this budget to free up the director of facilities to address those larger issues.

## Technology

Our partnership with the North Kingstown School Department to oversee and manage our technology continues to work well. Technology’s importance has increased as society and the economy place a larger importance on technology in home, schools, and workplace. With distance learning being the last resort to provide education in emergencies, Technology is almost more important than the utilities for our brick and mortar schools.

Technology has improved some problems with being a very small district. Students are taking advantage of online and blended learning opportunities, which helps us to provide a greater variety of courses that could never be offered in the past with our limited staffing. This proposal recommends the continuing upgrading of the infrastructure in order to give the entire school community more access to these opportunities.

<b>BIS PROPOSED 2023-2024 TECHNOLOGY BUDGET</b>			
<b>ITEM</b>	<b>23-24</b>	<b>24-25</b>	<b>NOTE</b>
Virtual Classrooms	\$15,000	\$15,000	Independent online classes
Web Based Supplemental Instruction	\$12,000	\$15,500	Instructor led online classes
Technology Repairs	\$5,000	\$5,000	Maintain current equipment
Internet Connectivity	\$12,800	\$2,800	Internet Connectivity and Hotspots
Network Management	\$72,115	\$75,115	Charges to NK, ASPEN, and Aptegy
Technology Supplies	\$2,000	\$2,000	Bulbs, Switches, Cables, etc.
Technology Hardware	\$41,500	\$30,000	Replace and Upgrade Hardware
Technology Software	\$8,400	\$9,000	Update Software
<b>TOTAL</b>	<b>\$168,815</b>	<b>\$154,415</b>	

## Insurance

Property & Liability insurance has been budgeted with a 5% increase as well as the 4-year phase-in to reflect the appraised value of the property. We are currently in the last year of the phase in of this increase. We expect more information from the Trust regarding rates, in March.

**Food Service**

We continue to contract our food service program. We have had success with our current vendor’s support with the challenges of operating a food service program in a small school and the island factor of costs. The privatized food service program ensures that we meet all FDA, USDA and RIDE regulations.

**2024-2025 Lunch Budget**

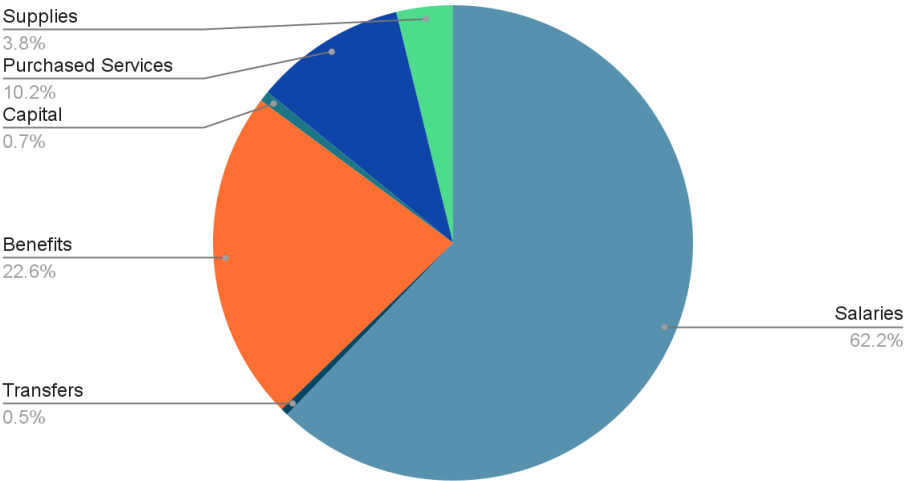
**Revenue**

Food Service Sales - School Lunch	\$25,000
Food Service Sales - School Breakfast	\$5,000
Food Service Sales – Non-reimbursable	\$10,000
Food Service - State Matching Funds	\$600
Food Service - School Breakfast Reimbursement	\$400
Food Service - Federal Reimbursement	\$14,000
Fund Transfer	\$30,000
<b>Total</b>	<b>\$85,000</b>

**Expenditures**

Food Service Contractors	\$85,000
<b>Total</b>	<b>\$85,000</b>

**Expenditures by Type**



## Budget Request of a 4.0% Increase in Local Funding

The budget we are presenting today contains our best estimate on the increases in contractual and mandated services. The chart below is a list of the requests that were added to this budget and the financial impacts of those requests. These increases were carefully considered and debated with a focus on student performance.

Requests	Financial Impact
.5 Assistant Principal/.5 Special Education	\$160,625
.5 Math Teacher/.5 Math Interventionist	\$103,892
.4 Student Assistance Counselor (District share)	\$16,500
Increase Tuition for MLL Certification for 2 staff	\$6,200
Maintenance Supervisor	\$12,918
2 Mentor Stipend positions	\$3,000
Cross Country Coach	\$3,352
Athletic Events Site Supervisors	\$1,900
Drama Club Supervisors	\$5,400
Detention Monitor	\$2,000
New Science Curriculum Mandate	\$3,703
IXL Software for High School	\$3,500
Power School Special Education Software	\$3,000
Student Assemblies	\$5,000
Students' Teacher Major Scholarship	\$20,000

## An investment in the Block Island School will increase student performance

Our state accountability star rating has increased this year from a two star rating to a three star rating. A 4.0% local appropriation in this budget request is an investment to continue to increase Block Island School student achievement.

### Block Island School earned a 3-star rating.

The star rating for Block Island School was driven most by performance on Achievement and Growth.

A school's star rating is the lowest row where points are circled. If a column is missing a circled point score this means there was not enough information to score that indicator, such as having too few students for that indicator.

Star Rating	Achievement – ELA, Math, and Science* (Max. 11 Points)	Growth – ELA and Math* (Max. 6 Points)	English Language Proficiency (Max. 4 Points)	Graduation Rate (Max. 5 Points)	Diploma Plus (Max. 6 Points)	Exceeds Expectations, Absenteeism, & Suspension** (Max. 15 Points)	# of Low-Performing Subgroups
★★★★★	9-11 points (3-4 per subject)	4-6 points (2-3 per subject)	3-4 points	4-5 points	5-6 points	12-15 points	None
★★★★	7-9 points (2-4 per subject)		2 points		4 points (2+ per indicator)	10-11 points	1 subgroup
★★★	9-15 total points			3 points	3-4 points	7-9 points	More than 1 subgroup
★★	6-8 total points		1 point	2 points	2 points	5-6 points	
★	3 points	2 points		1 point			

Once the school's star rating is calculated, the number of low performing subgroups (right-most column) is counted. A low performing subgroup, or subgroup identified for Targeted Support and Improvement (TSI) is a subgroup that would earn one star if it were its own school. A subgroup identified for Additional Targeted Support and Improvement (ATSI) would be identified for Comprehensive Support and Improvement if it were its own school.

Student Subgroup Identifications (TSI, ATSI, or both): None




# BLOCK ISLAND HEALTH SERVICES

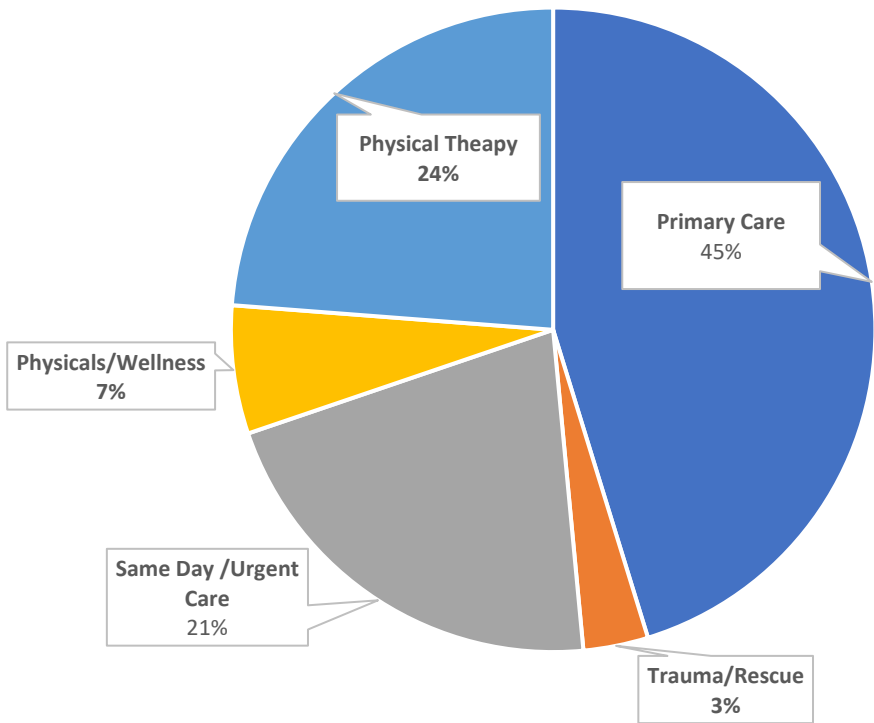
34.7% Growth over 5 years



1 Physician  
2 Advanced Practice Providers (RNPs)  
Allied Health providers in PT, Behavioral Health

New Partnership with Wood River Health Dentistry program  
Pediatric through Adult restorative care  


## BIHS Visits 2023



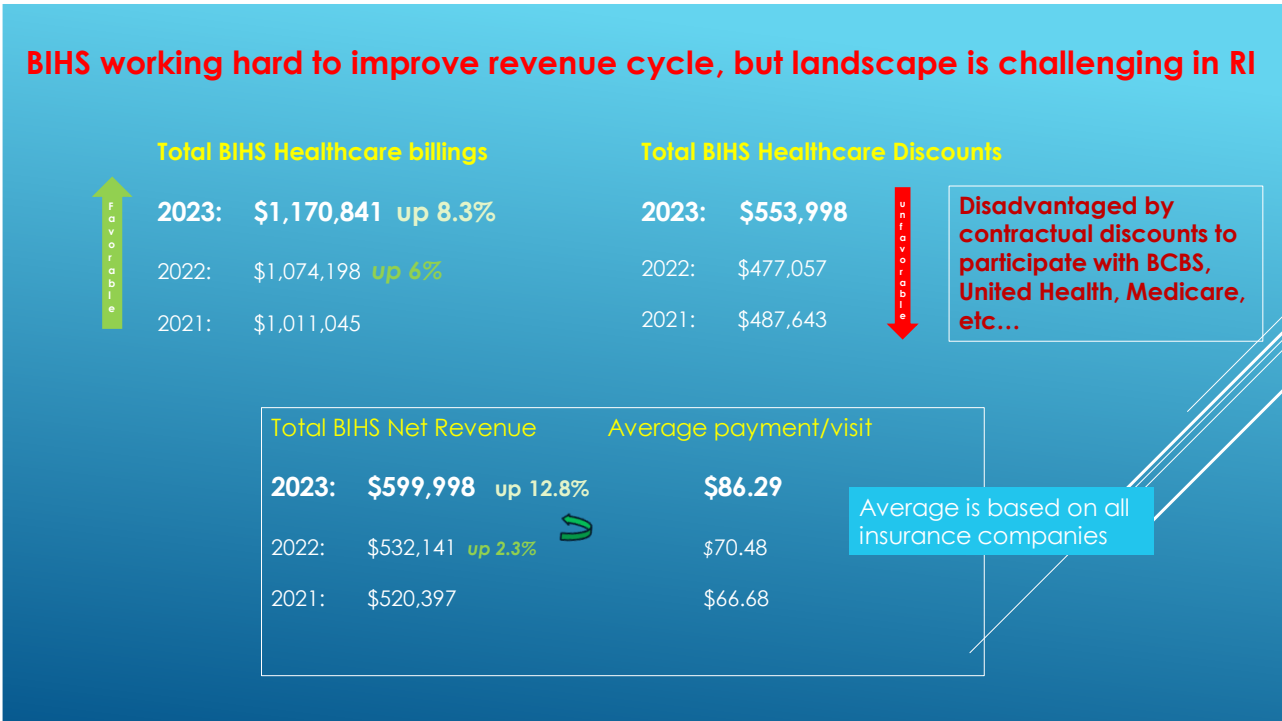
Achieved Federal Rural Health designation!

**BIHS is the only Federal Rural Health Center in Rhode Island**



# BLOCK ISLAND HEALTH SERVICES

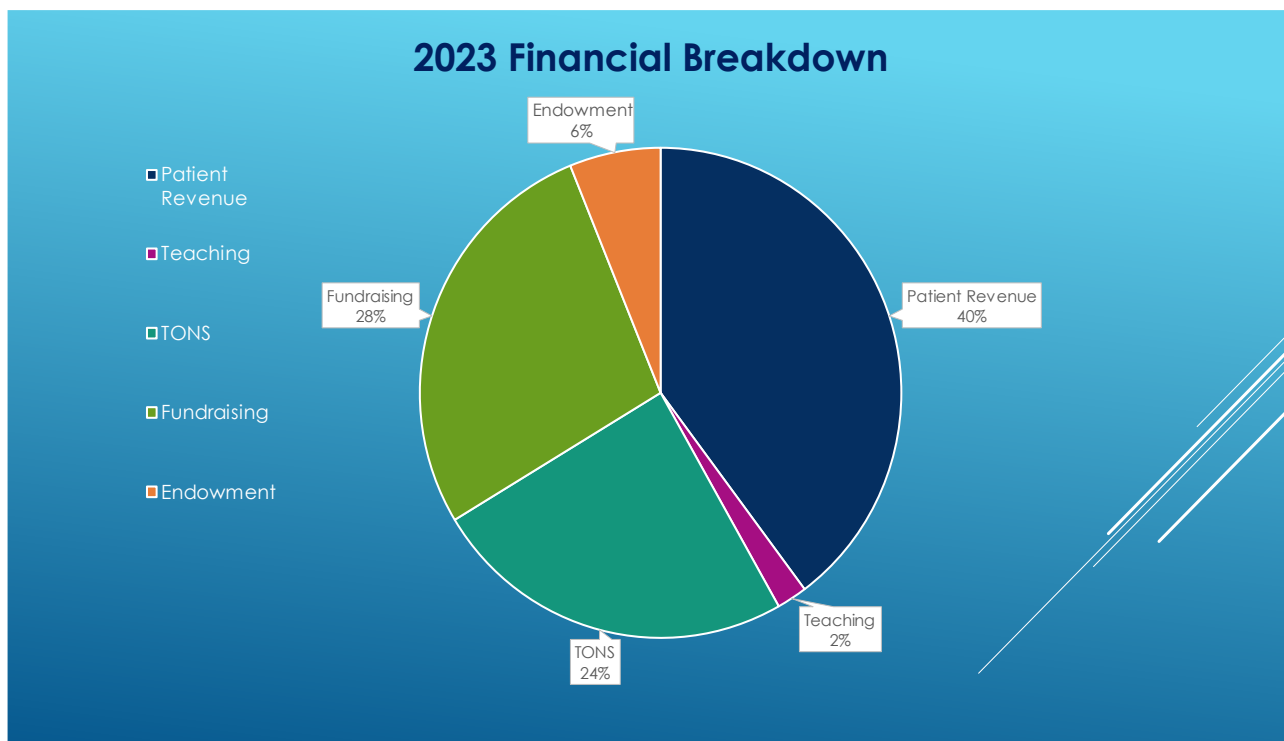
Rhode Island 45<sup>th</sup> state for medical reimbursement



- **Meaningful improvements in our workers’ compensation process and billings**
- **Working on many ways to improve revenue**
- **First ever Quality Bonus!** from Rhode Primary Care / Integra ACO
  - *Part of progressive new US Healthcare payment models*



# BLOCK ISLAND HEALTH SERVICES



BIHS strives to find additional grant funding, leverage our Federal Rural Health status, and grow revenue to maximize our financial independence



# BLOCK ISLAND HEALTH SERVICES

## Our Educational Mission

Our medical students help provide care to our summer surge in population

Hosting 2 Brown Medical Students throughout the year

Hosting 1 St. Joseph Physician Assistant Students throughout the year

Brown University Family Medicine Residency Rural Track principal clinical site

- Now receiving yearly teaching revenue for the medical center

## Community Based Focus

Launched the Mary D. Community Primary Care Program

Serving our elders with functional limitations, transitions from acute care hospital environments and those with Palliative Care needs

Thanks to the Mary D. Fund for partnering with BIHS to develop this community service



- Integrate and coordinate Behavioral Health partnerships (Gateway Health, Wood River Health, Butler Hospital)
- Expand our virtual Telehealth capabilities to bring Academic Medical Center care to Block Island

*Thanks to generous private donations, entire Medical Center is being renovated and expanded to meet our community's needs.*

Thank you to all our patients, our donors, BIHS Board, the Mary D. Fund and the Town of New Shoreham to allow us to serve the community.

## Block Island Housing Board Annual Report

July 2023-June 2024

This time last year, The Block Island Housing Board was anxiously awaiting news from Rhode Island Housing on the status of our grant application to construct 16 rental units off West Side Road. Unfortunately, the first round of funding did not include an award for our project—mainly due to timing constraints. Our application lacked some of the necessary requirements and project approvals that we had not been able to fully secure. Thus, we have spent the better part of this fiscal year completing the appropriate groundwork. We are happy to report that our proposed plans have been approved and permitted by all local and state entities. We have conducted an archaeological site test and been cleared for construction. A first round of RFP's was submitted, and the results not only clarified our proposed budget, but gave us confidence that good contractors were available and interested in making this project a reality. We were able to resubmit our application, fully complete, in time for the second round of funding requests. At the time of this writing, once again, we await a favorable response from Rhode Island Housing.

The Board has been actively pursuing additional funding sources for our project, and once again, our community has risen to the occasion. We are pleased to announce pledges from the Roosa Fund (\$300K) and the Solar Initiative (\$465K) for our upcoming project. To date, over One Million Dollars has been donated from private sources towards the West Side Road project. We would also like to underscore the importance of the 1% Tax due on short-term, residential rentals, which has carried us to this point. It is a relatively small fee per household, but the cumulative impact is great. Thank you to all who share in our work to create viable solutions to our year-round housing shortage by faithfully remitting your Housing Board Tax.

With appreciation, we acknowledge Kay McManus and her years of service to the Board, and welcome Mark Maguire as a new member.

We are pleased to report that our previous projects on Champlin Road, Cherry Hill and Bakers Hill are running smoothly, and nine families are enjoying the benefit of stable housing and the joys of home ownership. On other fronts, the Housing Board continues to work in conjunction with the Town Council, Zoning and Planning Boards to review, comment and brainstorm regarding possible updates to our ordinances that will facilitate and encourage the development of affordable housing options on the island.

Our yearly financial report is attached for your review.

**Statement of Position by Fund  
Block Island Housing Trust  
For 3/31/2024**

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	This Year
<b>Assets</b>	
1000 Washington Trust #90341770	326,260.46
1102 Washington Trust CD#92802320	<u>790,638.25</u>
<b>Total Assets</b>	1,116,898.71
<b>Liabilities and Net Assets</b>	
2300 Due To TNS/Gen Fund	<u>4.14</u>
<b>Total Liabilities</b>	4.14
3000 Fund Balance	(887,368.88)
Change in Net Assets	<u>229,525.69</u>
<b>Total Net Assets</b>	1,116,894.57
<b>Total Liabilities and Net Assets</b>	(1,116,898.71)

**Statement of Activity - MTD and YTD Summary  
Block Island Housing Trust  
For 3/31/2024**

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	% Used
4000 Tax Payments	16,947.44	152,296.47	0.00	152,296.47	0.00
4020 Interest	0.00	17,667.15	0.00	17,667.15	0.00
4030 Donations/Grants	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>
<b>Total Revenues</b>	16,947.44	269,963.62	0.00	269,963.62	0.00
5750 Travel	0.00	120.00	0.00	(120.00)	0.00
7000 Supplies/Misc	0.00	1,861.23	0.00	(1,861.23)	0.00
8400 Property Development	<u>12,133.26</u>	<u>38,456.70</u>	<u>0.00</u>	<u>(38,456.70)</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>12,133.26</u>	<u>40,437.93</u>	<u>0.00</u>	<u>(40,437.93)</u>	<u>0.00</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><u>4,814.18</u></u>	<u><u>229,525.69</u></u>	<u><u>0.00</u></u>	<u><u>310,401.55</u></u>	<u><u>0.00</u></u>



Block Island Land Trust  
Report to Financial Town Meeting  
May 6, 2024

Conceived in response to the development boom during the 1980's and concerns about what the future might bring, the Block Island Land Trust was established in 1986 through state legislation to leverage real estate dollars for community conservation goals. As a result, three percent of all real estate sales on Block Island are dedicated to this cause. Looking back, the decision to create the BILT was wise and visionary. The BILT is every bit as important today as it approaches its 38<sup>th</sup> year. Open spaces sustain diverse species who rely upon island habitat, preserve iconic landscapes for people to experience and appreciate, provide recreational opportunities, and maintain increasingly vital buffer zones which enhance the island's resilience to climate change and sea level rise.

This year, in collaboration with the Block Island Conservancy (BIC) and The Nature Conservancy (TNC), the BILT acquired 26 lots from the Gasner family, 20 of which are waterfront lots, along Corn Neck Road, from Cozy Cottage to the Sullivan House. Vulnerable to erosion, sea level rise, traffic burdens, and private development and uses, preserving this strip enhances the pristine views along this portion of Corn Neck Road, ensures the protection of salt marshes adjacent to the Great Salt Pond, and enables community opportunities for education and recreation.

The Land Trust is also working with the town recreation department in its efforts to establish dedicated pickleball courts at Ball-O'Brien Park and create a disc golf course within Old Mill Farms. This area was conserved in cooperation with the Nevas-Greenberg family. The first series of lots was acquired by TNC and BILT with assistance from a RIDEM outdoor recreation grant in the early 2000's. With additional lots acquired more recently, this area provides approximately 10 acres contemplated for low impact outdoor recreation and the remainder reserved for habitat protection.

An income and expense report is found in the summary on the reverse of this page. Thank you for your support.

Block Island Land Trust

Chair Barbara MacMullan, Vice Chair Harold Hatfield III, Treasurer Wendy Crawford, Corrie Heinz, Andrew Transue

Block Island Land Trust  
July 1, 2023-March 31, 2024

Balance July 1, 2023

Checking	\$ 1,455,258.51
Investment	\$ 2,525,594.59
Receivables	\$ 32,682.92
Payables + Current Portion Long-term Debt	\$ 2,554,431.39
<b>TOTAL:</b>	<b>\$ 6,567,967.41</b>

Expenses:

Wages	\$ 39,673.09
Payroll Taxes	\$ 3,202.15
Consultant (Legal)	\$ 37,114.09
Consultant (Audit)	\$ -
Consultant (Other)	\$ 25,650.00
Stewardship	\$ 31,788.00
Education/Training/Conference	\$ -
Travel	\$ 526.90
Dues/Subscriptions	\$ 1,818.37
Postage/Freight	\$ 26.25
Data Processing	\$ 200.01
Advertising	\$ 540.00
Office Supplies	\$ 643.79
Acquisition Expense (Gasner)	\$ 735,705.60
Other Financing Sources & Uses	\$ -
Debt Service	\$ 39,288.50
<b>TOTAL:</b>	<b>\$ 916,176.75</b>

Income:

Transfer Fees	\$ 1,639,565.56
Other Income	\$ 3,000.00
Interest	\$ 13,547.35
<b>TOTAL:</b>	<b>\$ 1,656,112.91</b>

Balance March 31, 2024

Checking	\$ 2,170,070.84
Investment	\$ 5,534,609.29
Receivables	\$ 29,756.85
Payables + Current Portion Long-term Debt	\$ (426,533.00)
<b>TOTAL:</b>	<b>\$ 7,307,903.98</b>

Financial Obligations (Current Bonding)

2012 Bond 20 year note principal and interest vary annually Matures 2032  
 Fiscal Year Payments: 2025: \$164,600 2026: \$164,800 2027: \$164,800 2028: \$164,600  
                                   2029: \$164,200 2030: \$168,600 2031: \$167,600 2032: \$166,400

2022 Bond (Overlook) 10 year note fixed interest 2.14% Matures 2032  
 Fiscal Year Payments: 2025: \$168,179 2026: \$168,713 2027: \$169,170 2028: \$167,765  
                                   2029: \$168,107 2030: \$164,480 2031: \$168,581 2032: \$167,802