



Office of Town Manager

Town of Burrillville, Rhode Island

Memorandum

To: Louise R. Phaneuf, Town Clerk

Cc: Town Council
Budget Board
John P. Mainville, Finance Director
Dr. Frank Pallotta, Superintendent of Schools
Timothy F. Kane, Esq., Town Solicitor

From: Michael C. Wood, Town Manager *Mike*

Date: May 2, 2014

Re: Manager's FY2015 Operating Budget Recommendations Transmitted

Please find the Town Manager's Operating Budget for fiscal year 2015. Enclosed are the revenue and expenditure line item recommendations and the budget write-up (message).

Please remember that the Finance Director compiles a bound budget book which has supplemental information and copies of original documentation.

After we hold our public hearings and/or I receive more input and direction from the Council, a list of budget options for the Council's consideration will be compiled and provided to the Council. Any revenue or fixed expenditure modifications that change from this point forward will be included in this supplemental list of options.

If members of the Council would like any of the original or modified submissions, including the School Committee, Jesse M. Smith Library, Spring Lake, Extended Care, Levy Rink or other departments, please email or call Louise, who will coordinate for you. We have scanned or hard copies available.

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Town of Burrillville, Rhode Island

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Date: May 2, 2014

Re: FY2015 Budget

Total Budget Summary

The recommended budget for next year [FY2015] as presented totals \$46,842,933. This is \$900,171 (1.96%) higher (gross) than the current fiscal year. The expenditure side breakdown is as follows:

| | FY2014 | FY2015 | Difference | % of Difference |
|-------------|--------------|--------------|-------------|-----------------|
| School | \$29,305,000 | \$29,867,052 | \$562,052 | 1.92% |
| Municipal | \$8,993,049 | \$9,504,775 | \$511,726 | 5.71% |
| JMS Library | \$601,263 | \$641,200 | \$39,937 | 6.64% |
| Debt | \$3,476,276 | \$3,229,906 | (\$246,370) | (7.09%) |
| CIP | \$2,767,174 | \$2,800,000 | \$32,826 | 1.19% |
| Overlay | \$800,000 | \$800,000 | 0 | 0% |
| Total | \$45,942,762 | \$45,842,933 | \$900,171 | 1.96% |

4.00% Levy Cap

This budget does not exceed the State's 4.00% levy cap.

General Summary

The capital budget is incorporated into the total budget and tax levy.

Stand-alone, self-supporting budgets such as Spring Lake Beach, Burrillville Extended Care and Levy Rink are not factored into the tax levy, but will be incorporated into the final budget resolution.

The Sewer Commission budget will be distributed but is not part of your deliberations.

Please do not equate a percentage increase in the budget with an increase in local property taxes. Revenues, spending and changing valuations still drive the total tax levy and actual property taxes to be assessed and paid.

Municipal Budget

The Municipal Operating Budget recommended is \$10,140,975, a \$551,663 (5.75%) increase over the current year. A portion of this increase is offset by direct contributions from various surplus accounts, thereby not impacting the tax levy.

School Budget

The School Budget recommended is \$29,867,052, a \$562,052 (1.92%) increase. This budget represents a \$507,116 (1.73%) increase over the current maintenance of effort requirement, subject to final State Aid numbers.

Debt Service

The total annual debt service obligation has decreased \$246, 370 (7.09%).

Major Capital Expenditures (CIP)

The total capital budget proposed is \$2,800,000, which is \$32,826 higher than the current fiscal year. This is not a material impact on the operating budget nor the associated tax levy.

Revenue Summary

This budget projects a net reduction of non-property tax revenue of \$57,953 (0.34%).

Please note: The projected reduction is subject to the receipt of school aid as projected and continued incentive aid for pensions as proposed in the Governor's budget. These revenue sources are subject to change by the General Assembly.

We are still working on valuations for the two (2) pipelines and should have revenue updates in time for the Council's budget deliberations.

The National Grid power line expansion project will not yield any revenue in FY2015 and based on their current construction schedule, probably not much in FY2016. I project the full impact in FY2017, which should bring in enough new revenue to lower or minimize future property tax increases.

Details are as follows:

Motor Vehicle Revenue

Motor vehicle revenue is projected to be lower by \$17,804 (8.46%). This is due to lower values. These values are set/controlled by the State.

It looks like the revenue subsidy (\$500 exemption per motor vehicle) we receive from the State for the motor vehicle phase out program will be maintained. However, if the subsidy is modified or eliminated, the Town could lose up to \$192,748 from projected State aid revenue. This would be material and very problematic.

Intergovernmental Receipts

Key components are:

- library construction aid decrease \$7,300;
- proposed incentive aid for pensions \$75,644;
- additional Medicaid \$50,000.

Changes by the General Assembly may require an adjustment (budget reduction, increase tax levy or offsetting transfer) to be made, depending on when the Assembly finishes this session. We should have final numbers before the June deadline to pass the FY2015 budget, but that is not always the case.

Local Receipts

Total local receipts are projected to be approximately \$108,000 more than last year's budget. This increase is shared between tax interest, license/fees and service/assessment.

The key components are:

- an increase in intergovernmental receipts (\$80,484);
- license/fees (\$47,000);
- tax interest (\$31,000);
- service fees (\$30,000);
- a decrease in transfers \$246,437.

State Education Funding Formula (School Operating Aid)

Total school aid is projected to increase by \$4,936 based upon calculations from the School Administration.

Projected School Construction Aid

School construction aid \$1,200,000.

School Construction Aid is projected to be approximately \$48,970 lower than last year's budget. This is (primarily) the result of the Town's *declining* debt service obligations for projects that receive State debt subsidies.

As noted in prior years, the State unilaterally decided to spread our Levy Rink construction reimbursement over a ten (10) year period rather than pay it out in one lump sum payment. This year's reimbursement is projected to be \$183,278.

Looking to future budgets, the reimbursement rate (percentage) from the State for the matching School construction grant (subsidy) program could impact those budgets. The School construction subsidy program reimburses a portion (percentage) of the total dollars spent for eligible School construction projects. Completed projects that qualified were the Senior High School, Callahan School and Levy Rink renovation projects. If Burrillville's reimbursement rate drops when these reimbursements become payable in future years, the actual State construction reimbursement (dollars) will drop proportionally. This reimbursement rate can (and does) change year to year.

Sewer Commission Revenue

The Sewer Commission reimburses the Town for general obligation bonds issued on their behalf in December 2006 (approximately \$218,000 total). The Town receives revenue from the Sewer Department for these betterment assessments and accordingly we have budgeted \$20,000 as betterment revenue.

FY2015 Tax and Levy Impacts

This year's projected State aid total will be impacted by legislative decisions that usually occur at the end of the State's budget process. We are anticipating that the Legislature will continue to modify the State aid categories. It is strongly recommended that we wait until this information becomes available before making final budget adjustments.

As presented herein, the property tax rate is projected to be \$19.30 (from \$18.58). The recommended levy as presented is \$ 29,809,014, an increase of \$958,124.

The Motor Vehicle Tax Rate remains at \$40.00. Motor vehicle exemptions are recommended to remain at \$1,500.

Residential Taxpayer Impact

The average 2014 residential property value is \$202,221, slightly higher than last year's value of \$201,806. The average residential property owner will see an increase of \$153.31 on their FY2015 property tax bill (based on the proposed budget) except where individual properties are valued higher or lower than the town-wide average.

Municipal Line Item Summaries

Municipal and School Services

Municipal services and changes in our spending priorities and levels cannot be realistically compared to the School's. Simple comparisons on a generic or percentage basis are a gross oversimplification given the different legal/administrative responsibilities, type of services rendered, missions, objectives and who is served.

Factors incorporated into this budget and having an impact on municipal government operations are identified below. Note: These are summaries or highlights and are not a full listing of changes recommended. A detailed line item budget is available for those who may wish to review all the budget recommendations.

1. **Town Council.** None.
2. **Professional Services.** None.
3. **Employee benefits.** Net benefits are projected to increase by \$200,044 (10.21%) Retirement costs have increased by approximately \$174,209 due to revised assumptions made by the State. These are fixed costs.

Note: The Police Pension contribution alone is \$153,953 higher than last fiscal year.

The financial impact of Federal Affordable Care Act on future budgets is still unclear at this time. Many of the law's requirements are not effective until calendar year 2015 and beyond. This law is a classic Federal government mandate imposed from the top down. The mandated cost impact(s) will be borne by employees as they sort through their health insurance options and taxpayers, who will be mandated to pay for the impact on the school and town workforce.

4. **Tax Collector.** Tax Collector + \$13,500 for legal services associated with delinquent tax collections. This line item is offset by increased revenue.
5. **Board of Canvassers.** The increase is \$41,827 (87.47%) to pay for the fall 2014 election.
6. **The rubbish and recycling collection and disposal.** An increase of \$51,551 (collection) is

projected with continuation of the new single stream program. The disposal costs (tipping fees) have declined by \$15,000.

7. **Board of Administration.** The recommendation for funding the annual capital portion of the Board of Administration budget request (\$26,000) for this year is from the Major Capital Fund.
8. **Police Department.** The budget recommendation is \$100,690 (4.63%) higher than last fiscal year due primarily to the addition of one (1) police officer to be hired in July and the inclusion of two police vehicles.

This budget sets our staffing complement at 21 officers plus the Chief (22 total).

I've increased overtime by \$5,000 which is lower than the Department requested and Budget Board recommended. Staffing shortages over the past two (2) years and their impact on overtime are the driving factor. Over that period, seven (7) officers have left the department or retired. We have one (1) new officer to be hired in July which, when filled and deployed on the street, should positively impact overtime.

Police vehicles – The Department needs two (2) patrol vehicles. In order to lessen the impact on real estate taxes, I am recommending that both vehicles be funded from the Major Capital account (\$62,388).

The cars to be replaced are a 2008 Crown Victoria with 133,000 miles and a 2009 Crown Victoria with 134,000 miles.

9. **Public Works.** The recommended increase is \$52,813 (4.02%) due primarily to the cost of an existing position that the Council budgeted in 2014 from the capital account.
10. **Special Appropriations.** This budget represents the final year in a multi-year phase out for the larger special appropriations. Appropriations for the following service agencies are included in this proposed budget to be funded from the levy:

| Name | Amount |
|--------------------------------------|---------------|
| Historical Society | \$2,250 |
| Downtown Pascoag Neighborhood Assoc. | \$2,000 |
| Industrial Foundation | \$4,000 |
| Memorial Services | \$500 |
| RSVP | \$2,000 |
| Samaritans | \$500 |
| Sr. Services | \$3,000 |
| Sojourner House | \$1,000 |
| Veteran Rep | \$1,200 |
| Tri-Town | \$0 |

11. **Parks and Recreation Department.** \$1,279 increase

Extended Care Program This program is maintained as a revolving side fund with independent revenue sources. I am recommending a funding level of \$407,000.

Spring Lake Beach Program. This program is maintained as a stand-alone revolving side fund with independent revenue sources. I am recommending a funding level of \$162,500. Note: A new fee and operating structure will be implemented for the 2014 beach season.

12. **The Library Budgets** are recommended as follows:

Jessie Smith \$641,200 \$39,937 (6.64% increase)
Primarily associated with making the Children's Librarian a fulltime position

Pascoag \$57,500 \$4,000 (7.48% increase)

Pascoag Library has been level funded for a number of years. Over that period, Ocean State Libraries increased fees to Pascoag by \$2,500 and utility costs have increased. According to their Treasurer, their Board has exhausted their savings accounts to meet operating needs.

We anticipate receiving \$129,564 as proposed in the Governor's proposed budget for State Library aid in FY2015. That, of course, is subject to change by the General Assembly.

Future Library Aid (revenue) may be compromised if we fail to maintain appropriate budget levels for both libraries combined. Increasing spending will increase the library maintenance of effort requirement.

13. **Wages, Non-Union Supervisors.** A COLA is recommended in this budget for non-union, supervisory employees. I am recommending 2%, or \$1,400 per eligible employee, totaling \$16,800. This does not include library supervisory staff.

Council 94 and library employee COLA increases, when known, will be funded from the Municipal Budget approved by the Council.

14. **Overlay.** The overlay remains at \$800,000 to compensate for disputed values and rebates that will not be resolved until well into next fiscal year.

The overlay variance represents the projected amount of current year tax levy that is not collected, coupled with abatements and other unknown adjustments. This amount (\$800,000) is the same as last year. Given the increase in total levy over the last few years, mostly to incorporate TransCanada, this amount may need to increase in future years to more accurately reflect our historical collection rate (approximately 97%).

Burrillville Schools

The School Committee's original budget request is \$31,055,115, or \$1,750,115 (5.97%) higher than last year's approved budget (\$29,305,000).

The amount recommended by the Town Manager is \$29,867,052, or \$562,052 (1.92%) higher than the amount the Council appropriated last year.

The Superintendent revised the original budget request to \$30,424,863, or \$1,119,863 (3.82%) higher than last year's appropriation.

There is a full worksheet on page nine (9) detailing the larger increases of the total requested. The items marked in gray are those categories that I felt warranted consideration. That's not to say that the other requests do not have merit.

Summarizing the expenses I've included in my budget recommendation:

| | |
|---------------------------------------------------------------------------------------------------|-------------------------|
| FY2014 Budget Appropriation | \$ 29,305,000.00 |
| Step Increases-Certified Staff | \$ 254,483.00 |
| Support Staff Increases | \$ 53,198.70 |
| Pension Costs | \$ 198,651.27 |
| Staff returning from Leave of Absence | \$ 61,953.00 |
| Transportation | \$ 208,036.00 |
| <u>Savings in Budget</u> | |
| Health/Dental Insurance | \$ (314,642.73) |
| 0.50 ELA Teacher | \$ (39,606.96) |
| <u>Previously Grant Funded - Grant can no longer support the salary & benefits</u> | |
| 0.50 Preschool Teacher | \$ 52,665.16 |
| 1.00 Psychologist | \$ 87,315.27 |
| | \$ 139,980.43 |

The Teacher's Union contract ends this year. Not included in the School Administration's worksheet are potential cost of living adjustments (COLA) for teachers. The following projected expenses would be in addition to the certified staff step increases:

1% = \$141,934

2% = \$283,868

The tax cap has not been reached. The total tax cap for FY2015 is \$1,153,611. The School portion of the total is \$686,629.

Right now there is \$184,864 room under the total cap and \$124,577 under the School percentage (portion) of the total cap.

The projected expenses from the School Administration making up the bulk of the requested \$1,119,863 increase are shown in the following worksheet:

| | |
|-------------------------------------------|-------------------------|
| FY2014 Budget Appropriation | \$ 29,305,000.00 |
| Step Increases-Certified Staff | \$ 254,483.00 |
| Support Staff Increases | \$ 53,198.70 |
| Pension Costs | \$ 198,651.27 |
| Staff returning from Leave of Absence | \$ 61,953.00 |
| Increase in National Board Certifications | \$ 15,000.00 |
| Bus Monitors | \$ 15,000.00 |
| Coaches & Officials | \$ 13,000.00 |
| Increase in ESY Program | \$ 23,436.00 |
| Student Assistance Program | \$ 36,202.00 |
| Increase in Technology Services | \$ 7,000.00 |
| Transportation | \$ 208,036.00 |
| Utility & Fuel Costs | \$ 57,232.00 |
| Technology Equipment | \$ 85,000.00 |
| Student Assessment Program | \$ 35,000.00 |
| | \$ 1,063,191.97 |

Savings in Budget

| | | | | |
|------|----------------------------|----------------|----------------|------------------------|
| | Health/Dental Insurance | | | \$ (314,642.73) |
| | Special Education tuitions | | | \$ (126,030.00) |
| 0.50 | ELA Teacher | \$ (18,778.07) | \$ (20,828.89) | \$ (39,606.96) |
| | | | | \$ (480,279.69) |

Previously Grant Funded-Grant can no longer support the salary & benefits

| | | | | |
|------|-------------------|---------------|-----------------|----------------------|
| | | <u>Salary</u> | <u>Benefits</u> | |
| 0.50 | PreSchool Teacher | \$ 37,708.14 | \$ 14,957.02 | \$ 52,665.16 |
| 1.00 | Psychologist | \$ 60,009.11 | \$ 27,306.16 | \$ 87,315.27 |
| | | \$ 97,717.25 | \$ 42,263.18 | \$ 139,980.43 |

Behavior Program - BHS (Allows the School District to save on Special Education Tuitions)

| | | | | |
|------|----------------------|---------------|-----------------|----------------------|
| | | <u>Salary</u> | <u>Benefits</u> | |
| 1.00 | BHS Special Educator | \$ 62,818.40 | \$ 27,778.42 | \$ 90,596.82 |
| 1.00 | Behavior Specialist | \$ 37,800.00 | \$ 2,891.00 | \$ 40,691.00 |
| 1.00 | Social Worker | \$ 76,016.27 | \$ 29,992.25 | \$ 106,008.52 |
| | | \$ 176,634.67 | \$ 60,661.67 | \$ 237,296.34 |

New Staff-Required per increased student need for services

| | | | | |
|------|--------------------|---------------|-----------------|----------------------|
| | | <u>Salary</u> | <u>Benefits</u> | |
| 0.40 | Math Teacher | \$ 20,704.98 | \$ 1,520.28 | \$ 22,225.26 |
| 1.00 | Reading Specialist | \$ 75,416.27 | \$ 29,914.04 | \$ 105,330.31 |
| 0.50 | Speech Pathologist | \$ 24,393.17 | \$ 7,725.51 | \$ 32,118.68 |
| | | \$ 120,514.42 | \$ 39,159.83 | \$ 159,674.25 |

Major increases over FY14 Appropriation \$ 1,119,863.30

School Employee (Union) Contracts

The Teacher's and non-certified Union and School Committee are under contract through July/August, 2014 and June 2015 respectively.

School Audited Fund Balance

The School's audit for FY2013 reported an unassigned fund balance of \$543,369 for use by the School Committee. This amount has not been appropriated nor incorporated as a source to support the FY2015 School Budget.

Please note: The School Committee must vote to ask the Council to appropriate these funds prior to expenditure or commitment to spend these monies.

The Council must be careful not to appropriate funds, including school unassigned funds that will create a potential structural deficit in future years or inadvertently impact future maintenance of effort obligations.

Town Council/Administration Limitations

The State laws (effectively) allow the School to prioritize their own spending without any meaningful oversight or accountability by the Town Council. Because of these and other laws and/or regulations, the Town Council's job becomes more difficult. Many of the financial issues and obligations that have to be addressed locally have been actually created by combinations of the Federal government, the State Legislature, the Governor's office, School committees and labor's influence on many of the laws governing Rhode Island and the financial affairs of local governments.

School - Levy Rink Budget

This program is maintained as a revolving side fund with independent revenue sources. \$359,242 has been recommended.

Debt Service

Debt Service

The total debt obligation (principal and interest) was \$25,826,004 (\$21,554,229 principal) as of June 30, 2013. All existing voter approved debt service is fully integrated into this budget with the exception of \$500,000 for previously approved Open Space bond authority that remains open.

A Rhode Island Clean Water loan to pay for the North Road bridge replacement in the amount of \$680,000 is scheduled for FYE2015 – related interest payments have been budgeted.

Supplemental Comments

Municipal Staffing

With the exception of one new police officer, the municipal operating department staffing is maintained at last year's levels.

Library Staffing

Library staffing is confusing. I have funded the increase from part-time to full-time for the Children's Librarian position. However, it appears the part-time position was not eliminated. There is a request to reclassify the custodian position which includes an increase in base wage and work week (to 40 hours). The budget recommendation does not reflect the total non COLA wages requested. The Library will have to amend its line items within the total appropriation if they wish to fund these changes in classification.

Collective Bargaining

The Council 94 union contract expires on June 30, 2014.

Police - The Police union contract will expire June 30, 2015.

Tax Credit Program

The tax credit program for seniors, veterans and disabled persons has assisted these groups by relieving \$642,264, collectively (2.2%) from their real estate tax payments.

Tax Cap (Levy) Law

The law requires a maximum annual cap of four (4) percent. This budget projects a net levy increase of 3.32%.

Pension Reform:

We are using pension numbers derived from the Pension Reform Act passed in 2012. As we know, a lawsuit was filed by most of the State's unions which resulted in a "compromise" settlement. That settlement has since been negated by a vote of the Police Unions and Police retirees. As of now, the matter will be fought out in court.

The salient point is that the numbers we are using now and going forward are the best we can expect. If the compromise settlement is brought back or the court decision goes against the State (cities and towns), taxpayer's pension obligations long term will increase and it could be substantial.

Retirement Costs

Notwithstanding the final disposition of pension reform, retirement costs associated with regular and police employees have risen due to mandated changes in new actuarial assumptions. While there has been much negative publicity about government retirement systems, most of the communities with critical pension problems either have private pension plans and/or have deliberately failed to make their annually required contribution. Burrillville is in the MERS System. Prior to the interest rate assumption being changed by the State, our non-certified plan had been overfunded every year for the past 17 plus years (average yearly funding 124.9%). The Police Pension (which now has fewer participants, making it more sensitive to the Plans assumptions) has always been around 100% fully funded (average annual funding 100.4% over 17 plus years).

Legislative Relief

In my opinion, repealing longstanding State laws that prevent a city or town from controlling/managing local property taxes must be undertaken by the Governor and State Legislators.

Restricted Budget Fund

One of the strategies to balancing the budget with the least impact on property taxes and our ability to provide acceptable services is to consider establishing separate funds, outside the main budget for use in targeted situations.

As in the past, amounts for unemployment (\$50,000) and special appropriations (\$5,700) comprise the total recommendation of \$55,700 at this time.

Funding for most recreation programs was phased out in FY2014.

Energy/fuel contingency (gasoline and heating fuel) – zero.

My recommendation to the Council is to continue to separately fund the special appropriation for WellOne (formerly Northwest Health Care) (\$5,700). Note: This will be the final payment to WellOne.

A separate vote will be required if the Council decides to fund these items.

Conclusions

Whether it's adding or eliminating staff, modifying existing programs, making decisions affecting wages or benefits, or decisions involving future financial commitments, those decisions must be made considering the short and long term impacts of those decisions.

The Town Council should not be put in an untenable position of supporting unrealistic budget positions and be expected to simply pass the cost on to the taxpayers. Local officials, employee unions and our legislators (Federal and State) must keep this in mind when considering short and long term legislation, programs or collective bargaining agreements.

If future School budget increases are not properly managed and State aid, particularly education aid, is not predictable/reliable in future years, then balancing budgets without causing significant program reductions and/or local tax increases will be very difficult. The new education aid formula will continue to impact Burrillville's School revenues and local property taxes as it is statistically driven.

Capital projects, economic development and redevelopment projects are important and need continuing attention. The tax cap law makes this task (or goal) much more difficult because new revenue realized from economic development and growth programs (residential and commercial) cannot be used to pay for the associated costs, dollar for dollar, which could impact a city or town's ability to maintain core municipal and school services.

Budget Review Process

The Town Council will now turn their attention to the budget. Currently there are two (2) public hearings scheduled by the Town Council. Those dates are as follows:

- 1) Municipal Budget - May 22, 2014 - 7:00 p.m. Town Council Chambers
- 2) School Budget - May 29, 2014 - 7:00 p.m. Town Council Chambers

The budget is scheduled to be voted on by the Town Council on or before June 11, 2014. Note: Charter deadline date is June 15th.

Please check with the Town Clerk's office prior to any of these dates in the event of a change in any of the meeting or public hearing details.

➤ Budget Summary
& Rate Computation

TOWN OF BURRILLVILLE

| | Council Adopted | DEPARTMENT | BUDGET BOARD | MANAGER | Change |
|------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | FYE 2014 | FYE 2015 | FYE 2015 | FYE 2015 | Over Prior Year |
| EXPENDITURE APPROPRIATION | | | | | |
| MUNICIPAL OPERATING EXPENSE | \$9,589,316 | \$10,368,335 | \$10,299,311 | \$10,140,975 | 5.75% |
| TRANSFERS | \$5,000 | \$5,000 | \$5,000 | \$5,000 | 0.00% |
| DEBT SERVICE | 3,476,272 | 3,218,062 | 3,218,062 | 3,229,906 | -7.09% |
| Subtotal | 13,070,588 | 13,591,397 | 13,522,373 | 13,375,881 | 2.34% |
| CAPITAL IMPROVEMENTS | 2,767,174 | 2,800,000 | 2,800,000 | 2,800,000 | 1.19% |
| GROSS MUNICIPAL EXPENSE | \$15,837,762 | \$16,391,397 | \$16,322,373 | \$16,175,881 | 2.13% |
| SCHOOL OPERATING EXPENSE | 29,305,000 | 31,055,115 | 29,598,050 | 29,867,052 | 1.92% |
| TOTAL APPROPRIATIONS | \$45,142,762 | \$47,446,512 | \$45,920,423 | \$46,042,933 | 1.99% |
| OVERLAY VARIANCE | 800,000 | 800,000 | 800,000 | 800,000 | 0.00% |
| TOTAL BUDGET | \$45,942,762 | \$48,246,512 | \$46,720,423 | \$46,842,933 | 1.96% |
| REVENUE APPROPRIATION | | | | | |
| PROPERTY TAX | | | | | |
| Taxes, PILOT, Interest | | | | | |
| LICENSES | \$434,000 | \$450,000 | \$450,000 | \$465,000 | 7.14% |
| INTERGOVERNMENTAL | \$300,375 | \$305,375 | \$305,375 | \$347,375 | 15.65% |
| SERVICES | \$15,609,722 | \$15,684,206 | \$15,684,206 | \$15,690,206 | 0.52% |
| INTEREST | \$66,500 | \$96,500 | \$96,500 | \$96,500 | 45.11% |
| MISCELLANEOUS | \$21,500 | \$21,500 | \$21,500 | \$21,500 | 0.00% |
| FUND BALANCE/OTHER | \$35,000 | \$35,000 | \$35,000 | \$35,000 | 0.00% |
| | \$624,775 | \$289,950 | \$289,950 | \$378,338 | -39.44% |
| NON-TAX LEVY REVENUE | \$17,091,872 | \$16,882,531 | \$16,882,531 | \$17,033,919 | -0.34% |
| Tax Levy | \$28,850,890 | \$31,363,981 | \$29,837,892 | \$29,809,014 | 3.32% |
| TOTAL REVENUE | \$45,942,762 | \$48,246,512 | \$46,720,423 | \$46,842,933 | 1.96% |
| NET AMOUNT REQUIRED FROM PROPERTY TAXES | | | | | |
| ACTUAL/Maximum Allowed Levy | \$28,840,267 | \$28,943,805 | \$29,933,878 | \$29,809,014 | 3.32% |
| Variance Budget to Actual | \$10,623 | \$2,420,176 | (\$155,986) | (\$184,864) | 4.00% |
| ESTIMATED VALUATIONS | | | | | |
| | \$1,424,985,532 | \$1,426,462,311 | \$1,426,462,311 | \$1,427,408,437 | 0.17% |

TOWN OF BURRILLVILLE
BUDGET SUMMARY AND TAX RATE COMPUTATION

| | Council Adopted | | DEPARTMENT | | BUDGET BOARD | | MANAGER | | Change |
|-----------------------------------------|-----------------|----|-----------------|----|-----------------|----|-----------------|----|-----------------|
| | FYE 2014 | | FYE 2015 | | FYE 2015 | | FYE 2015 | | |
| | | | | | | | 4/25/2014 | | Over Prior Year |
| PROJECTED SPLIT TAX RATE (Per E) | | | | | | | | | |
| Actual/Anticipated values | \$110,361,053 | | \$110,361,053 | | \$108,623,041 | | \$108,896,333 | | -1.33% |
| Motor Vehicle Exemption | \$1,500 | | \$1,500 | | \$1,500 | | \$1,500 | | 0.00% |
| Motor Vehicle Tax Rate | \$40.0238 | | \$40.0146 | | \$40.0226 | | \$40.0478 | | 0.06% |
| Actual/Projected Tax Rate | \$40.00 | \$ | \$40.00 | \$ | \$40.00 | \$ | \$40.00 | \$ | 0.00% |
| 14.63% Projected | 15.310% | | 14.080% | | 14.570% | | 14.630% | | -4.44% |
| Budgeted Levy for MV | \$4,417,071 | | \$4,416,049 | | \$4,347,381 | | \$4,361,059 | | -1.27% |
| Increased Levy over Prior Yr | \$61,333 | | \$60,311 | | (\$69,690) | | (\$56,013) | | (\$56,013) |
| Real Estate & Tangible | \$1,314,624,479 | | \$1,316,101,258 | | \$1,317,839,270 | | \$1,318,512,104 | | 0.30% |
| Real Estate/Tang Tax Rate | \$18.58616 | | \$20.47558 | | \$19.34266 | | \$19.30051 | | 3.84% |
| Actual/Projected Tax Rate | \$18.58 | \$ | \$20.47 | \$ | \$19.34 | \$ | \$19.30 | \$ | 3.88% |
| 85.37% Projected | 84.690% | | 85.920% | | 85.430% | | 85.370% | | 0.80% |
| Budgeted Levy for RE/Tangible | \$24,433,819 | | \$26,947,932 | | \$25,490,511 | | \$25,447,955 | | 4.15% |
| | \$957,366 | | \$3,471,479 | | \$1,056,692 | | \$1,014,137 | | \$1,014,137 |
| Average Single Family | \$201,806 | | \$201,806 | | \$202,221 | | \$202,221 | | 0.21% |
| Real Estate Tax | \$3,749.56 | \$ | \$4,130.97 | \$ | \$3,910.95 | \$ | \$3,902.87 | | 4.09% |
| Variance Prior Year | \$(5.18) | \$ | \$381.41 | \$ | \$161.40 | \$ | \$153.31 | | \$153.31 |

➤ Manager's Recommended
Budget Appropriation:
Department Summary

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | | | | Net Change | |
|----------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| GENERAL FUND | | | | | | |
| DEPARTMENT SUMMARY | | | | | | |
| | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | | |
| ELECTED OFFICIALS | 46,000 | 46,000 | 46,000 | 46,000 | 0 | 0.00% |
| MANAGER | 195,093 | 196,589 | 196,989 | 196,989 | 1,896 | 0.97% |
| PERSONNEL BOARD | 10,900 | 10,900 | 10,900 | 10,900 | 0 | 0.00% |
| BENEFITS | 1,959,327 | 2,230,700 | 2,230,700 | 2,162,741 | 203,414 | 10.38% |
| PROFESSIONAL SERVICES | 137,700 | 142,700 | 142,700 | 137,700 | 0 | 0.00% |
| TOWN CLERK | 229,109 | 241,733 | 235,033 | 236,833 | 7,724 | 3.37% |
| BOARD OF CANVASSERS | 47,817 | 89,644 | 89,644 | 89,644 | 41,827 | 87.47% |
| TREASURER | 281,719 | 285,092 | 283,692 | 284,238 | 2,519 | 0.89% |
| TAX COLLECTOR | 121,803 | 138,697 | 138,697 | 138,697 | 16,894 | 13.87% |
| BUDGET BOARD | 9,100 | 9,100 | 9,100 | 9,100 | 0 | 0.00% |
| INFORMATION SYSTEMS | 205,710 | 207,120 | 209,525 | 209,525 | 3,815 | 1.85% |
| TAX ASSESSOR | 133,742 | 134,512 | 134,512 | 134,462 | 720 | 0.54% |
| ASSESSMENT BOARD OF REVIEW | 1,400 | 1,400 | 1,400 | 1,400 | 0 | 0.00% |
| PLANNING | 128,646 | 128,873 | 128,198 | 128,198 | -448 | -0.35% |
| PLANNING BOARD | 12,800 | 12,800 | 12,800 | 12,800 | 0 | 0.00% |
| BUILDING OFFICIAL | 126,254 | 125,430 | 124,780 | 124,780 | -1,474 | -1.17% |
| ZONING BOARD | 18,301 | 18,301 | 17,801 | 17,801 | -500 | -2.73% |
| GENERAL SERVICES | 1,354,620 | 1,440,371 | 1,440,371 | 1,435,371 | 80,751 | 5.96% |
| MISCELLANEOUS | 12,038 | 12,538 | 12,538 | 12,538 | 500 | 4.15% |
| BUILDINGS-ADMINISTRATION | 2,400 | 2,400 | 2,400 | 2,400 | 0 | 0.00% |
| GENERAL FUND CONTINGENCY | 90,000 | 90,000 | 90,000 | 90,000 | 0 | 0.00% |
| POLICE | 2,173,237 | 2,360,397 | 2,332,091 | 2,262,911 | 89,674 | 4.13% |
| EMERGENCY MANAGEMENT | 6,851 | 9,751 | 6,302 | 6,802 | -49 | -0.72% |
| ANIMAL CONTROL | 125,371 | 129,192 | 128,492 | 128,242 | 2,871 | 2.29% |
| MUNICIPAL COURT | 19,600 | 23,300 | 22,100 | 22,100 | 2,500 | 12.76% |
| PUBLIC WORKS | 1,312,485 | 1,368,197 | 1,366,898 | 1,365,298 | 52,813 | 4.02% |
| SANITATION | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| G P A | 0 | 0 | 0 | 0 | 0 | #DIV/0! |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | | Net Change |
|-----------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|--|------------------|
| GENERAL FUND | | | | | | |
| TRANSPORTATION | 22,200 | 23,700 | 22,700 | 22,700 | | 500 2.25% |
| SPECIAL APPROPRIATIONS | 15,950 | 33,650 | 12,450 | 16,450 | | 500 3.13% |
| RECREATION | 88,476 | 92,205 | 89,555 | 89,555 | | 1,079 1.22% |
| RECREATION CENTER | 15,750 | 17,450 | 15,950 | 15,950 | | 200 1.27% |
| RECREATION PROGRAMS | 17,900 | 17,900 | 17,900 | 17,900 | | 0 0.00% |
| LIBRARY | 654,763 | 727,393 | 721,593 | 698,700 | | 43,937 6.71% |
| CONSERVATION COMMISSION | 12,250 | 12,250 | 12,250 | 12,250 | | 0 0.00% |
| | 9,589,312 | 10,380,285 | 10,306,061 | 10,140,975 | | 551,663 5.75% |
| GENERAL GOVERNMENT BONDS | | | | | | |
| SCHOOL BONDS | 579,622 | 567,406 | 567,397 | 567,397 | | -12,225 -2.11% |
| SEWER BONDS | 1,559,540 | 1,496,679 | 1,496,679 | 1,496,679 | | -62,861 -4.03% |
| REFUNDING BONDS | 774,830 | 619,858 | 619,869 | 619,869 | | -154,961 -20.00% |
| BOND REGISTRATION FEES | 560,284 | 532,117 | 532,117 | 532,117 | | -28,167 -5.03% |
| LOANS | 2,000 | 2,000 | 2,000 | 2,000 | | 0 0.00% |
| | 0 | 0 | 0 | 11,844 | | 11,844 #DIV/0! |
| GENERAL GOVERNMENT-CAPITA | | | | | | |
| POLICE - CAPITAL IMPROVEMEN | 135,000 | 2,800,000 | 172,675 | 110,395 | | -24,605 -18.23% |
| PUBLIC WORKS-CAPITAL IMPROV | 53,630 | 0 | 69,325 | 74,325 | | 20,695 38.59% |
| SCHOOL - CAPITAL IMPROVEMEN | 816,000 | 0 | 2,047,500 | 1,044,500 | | 228,500 28.00% |
| | 218,215 | 0 | 400,000 | 673,298 | | 455,083 208.55% |
| TR SCHOOL DEPT - OPERATING | | | | | | |
| TR BPAC - NARCOTIC GUIDANCE | 29,305,000 | 31,055,115 | 29,598,050 | 29,867,052 | | 562,052 1.92% |
| TR MAJOR CAPITAL | 5,000 | 5,000 | 5,000 | 5,000 | | 0 0.00% |
| TR OVERLAY | 1,544,329 | 0 | 110,500 | 897,482 | | -646,847 -41.89% |
| GENERAL FUND | 800,000 | 800,000 | 800,000 | 800,000 | | 0 0.00% |
| | 45,942,762 | 48,258,460 | 46,727,173 | 46,842,933 | | 900,171 1.96% |

➤ Manager's Recommended
Budget Appropriation

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|----------------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100110 ELECTED OFFICIALS | | | | | | |
| 0100110 511350 ELECTED OFFICIALS | 46,000 | 46,000 | 46,000 | 46,000 | 0 | 0.00% |
| 0100110 526800 TRAVEL ALLOW | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| TOTAL ELECTED OFFICIALS | 46,000 | 46,000 | 46,000 | 46,000 | 0 | 0.00% |
| 0100111 MANAGER | | | | | | |
| 0100111 511250 DEPT HEAD | 113,692 | 113,928 | 113,928 | 113,928 | 236 | 0.21% |
| 0100111 511400 CENTRL ADM | 54,350 | 54,350 | 54,350 | 54,350 | 0 | 0.00% |
| 0100111 515000 OFFIC/CLER | 14,976 | 15,536 | 15,536 | 15,536 | 560 | 3.74% |
| 0100111 526800 TRVL ALLOW | 5,200 | 5,200 | 5,200 | 5,200 | 0 | 0.00% |
| 0100111 531000 PROF/TECHN | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100111 533300 TRAVEL | 400 | 600 | 600 | 600 | 200 | 50.00% |
| 0100111 533400 CONFERENCE | 1,000 | 1,500 | 1,500 | 1,500 | 500 | 50.00% |
| 0100111 534200 POSTAGE | 600 | 600 | 1,000 | 1,000 | 400 | 66.67% |
| 0100111 538000 TRAINING | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100111 549000 SUPP OFF | 1,400 | 1,400 | 1,400 | 1,400 | 0 | 0.00% |
| 0100111 564000 DUES FEES [ICMA;Chamber;RIMgr | 2,475 | 2,475 | 2,475 | 2,475 | 0 | 0.00% |
| TOTAL MANAGER | 195,093 | 196,589 | 196,989 | 196,989 | 1,896 | 0.97% |
| 0100112 PERSONNEL BOARD | | | | | | |
| 0100112 511380 BOARDS | 3,900 | 3,900 | 3,900 | 3,900 | 0 | 0.00% |
| 0100112 534200 POSTAGE | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100112 535000 ADVERTISIN | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100112 549000 SUPP OFF | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| TOTAL PERSONNEL BOARD | 10,900 | 10,900 | 10,900 | 10,900 | 0 | 0.00% |
| 0100113 BENEFITS | | | | | | |
| 0100113 522500 ICMA | 22,500 | 22,500 | 22,500 | 22,500 | 0 | 0.00% |
| 0100113 523000 NON-CERT RETIREMENT [8.27%] | 231,744 | 252,000 | 252,000 | 252,000 | 20,256 | 8.74% |
| 0100113 523020 NON-CERT DEFINED CONTRIB [1 | 29,800 | 30,500 | 30,500 | 30,500 | 700 | 2.35% |
| 0100113 523500 POL RETIREMENT [24.90%] | 189,647 | 343,600 | 343,600 | 343,600 | 153,953 | 81.18% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | | | Net Change | |
|--------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------|
| | | | | FYE 2014 to FYE 2015 | Percent (%) |
| GENERAL FUND | | | | | |
| | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | |
| 0100113 523900 COLA: NO ST | 5,000 | 4,000 | 4,000 | 4,000 | -1,000 -20.00% |
| 0100113 524000 FICA [6.2%] | 267,000 | 274,000 | 274,000 | 274,000 | 7,000 2.62% |
| 0100113 525000 HEALTH INS | 887,059 | 974,500 | 974,500 | 899,900 | 12,841 1.45% |
| 0100113 525050 HEALTH INS DEDUCTIBLE | 25,000 | 25,000 | 25,000 | 25,000 | 0 0.00% |
| 0100113 525500 DENTAL INS | 89,000 | 89,000 | 89,000 | 85,471 | -3,529 -3.97% |
| 0100113 526500 LONGEVITY | 32,000 | 32,000 | 32,000 | 35,370 | 3,370 10.53% |
| 0100113 527000 MEDICARE [1.45%] | 62,000 | 64,100 | 64,100 | 64,100 | 2,100 3.39% |
| 0100113 528000 LIFE INS | 6,423 | 7,000 | 7,000 | 7,000 | 577 8.98% |
| 0100113 529000 WORKER COMP | 90,000 | 90,000 | 90,000 | 85,000 | -5,000 -5.56% |
| 0100113 529150 DISABILITY INSURANCE | 2,154 | 2,500 | 2,500 | 2,500 | 346 16.06% |
| 0100113 529400 COLA / RESERVE | 0 | 0 | 0 | 16,800 | 16,800 #DIV/0! |
| 0100113 529500 UNEMP COMP | 20,000 | 20,000 | 20,000 | 15,000 | -5,000 -25.00% |
| TOTAL BENEFITS | 1,959,327 | 2,230,700 | 2,230,700 | 2,162,741 | 203,414 10.38% |
| | | | | | |
| 0100114 PROFESSIONAL SERVICES | | | | | |
| 0100114 511392 PROBATE JUDGE | 6,000 | 6,000 | 6,000 | 6,000 | 0 0.00% |
| 0100114 531010 ARBITRATION | 1,000 | 1,000 | 1,000 | 1,000 | 0 0.00% |
| 0100114 531100 LEGAL | 110,000 | 115,000 | 115,000 | 110,000 | 0 0.00% |
| 0100114 531140 JUVEN HEAR | 4,000 | 4,000 | 4,000 | 4,000 | 0 0.00% |
| 0100114 531150 HEARINGS/STENOGR | 200 | 200 | 200 | 200 | 0 0.00% |
| 0100114 531450 PLAN -PLBD | 2,500 | 2,500 | 2,500 | 2,500 | 0 0.00% |
| 0100114 535000 ADVER | 14,000 | 14,000 | 14,000 | 14,000 | 0 0.00% |
| TOTAL PROFESSIONAL SERVICES | 137,700 | 142,700 | 142,700 | 137,700 | 0 0.00% |
| | | | | | |
| 0100115 TOWN CLERK | | | | | |
| 0100115 511250 DEPT HEAD | 76,850 | 76,850 | 76,850 | 76,850 | 0 0.00% |
| 0100115 511300 SUPERVISOR | 0 | 0 | 0 | 0 | 0 #DIV/0! |
| 0100115 514100 GENERAL OT | 0 | 0 | 0 | 0 | 0 #DIV/0! |
| 0100115 511300 SUPERVISOR | 44,476 | 45,045 | 45,045 | 45,045 | 569 1.28% |
| 0100115 515000 OFFIC/CLER | 78,933 | 79,388 | 79,388 | 79,388 | 455 0.58% |
| 0100115 526800 TRVL ALLOW | 0 | 0 | 0 | 0 | 0 #DIV/0! |
| 0100115 531000 PROF/TECHN | 5,500 | 12,000 | 10,500 | 10,500 | 5,000 90.91% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|-----------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| GENERAL FUND | | | | | | |
| 0100115 531500 MICROFILM | 14,000 | 19,200 | 14,000 | 16,500 | 2,500 | 17.86% |
| 0100115 532320 REP EQUIPT | 1,300 | 1,500 | 1,500 | 1,300 | 0 | 0.00% |
| 0100115 533300 TRAVEL | 550 | 550 | 550 | 550 | 0 | 0.00% |
| 0100115 533400 CONFERENCE | 1,000 | 1,500 | 1,500 | 1,000 | 0 | 0.00% |
| 0100115 534200 POSTAGE | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100115 549000 SUPP OFF | 5,000 | 4,000 | 4,000 | 4,000 | -1,000 | -20.00% |
| 0100115 564000 DUES FEES | 500 | 700 | 700 | 700 | 200 | 40.00% |
| 0100115 569000 MISC | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| TOTAL TOWN CLERK | 229,109 | 241,733 | 235,033 | 236,833 | 7,724 | 3.37% |
| 0100116 BOARD OF CANVASSERS | | | | | | |
| 0100116 0100117 BOARDS | 1,250 | 1,250 | 1,250 | 1,250 | 0 | 0.00% |
| 0100116 514100 GENERAL OT | 500 | 4,500 | 4,500 | 4,500 | 4,000 | 800.00% |
| 0100116 514300 DETAILS | 0 | 16,200 | 16,200 | 16,200 | 16,200 | #DIV/0! |
| 0100116 515000 OFFIC/CLER | 39,467 | 39,694 | 39,694 | 39,694 | 227 | 0.58% |
| 0100116 515500 ELECT WORK | 3,500 | 21,600 | 21,600 | 21,600 | 18,100 | 517.14% |
| 0100116 534200 POSTAGE | 2,000 | 2,400 | 2,400 | 2,400 | 400 | 20.00% |
| 0100116 535000 ADVER | 500 | 2,400 | 2,400 | 2,400 | 1,900 | 380.00% |
| 0100116 549000 SUPP OFF | 600 | 1,600 | 1,600 | 1,600 | 1,000 | 166.67% |
| TOTAL BOARD OF CANVASSERS | 47,817 | 89,644 | 89,644 | 89,644 | 41,827 | 87.47% |
| 0100118 TREASURER | | | | | | |
| 0100118 511250 DEPT HEAD | 81,350 | 81,350 | 81,350 | 81,350 | 0 | 0.00% |
| 0100118 511270 DIV HEAD | 66,850 | 66,850 | 66,850 | 66,850 | 0 | 0.00% |
| 0100118 511300 SUPERVISOR | 44,818 | 45,050 | 45,050 | 45,050 | 232 | 0.52% |
| 0100118 514100 GENERAL OT | 1,000 | 1,000 | 500 | 900 | -100 | -10.00% |
| 0100118 515000 OFFIC/CLER - .5 position | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100118 515000 OFFIC/CLER | 59,201 | 59,542 | 59,542 | 59,588 | 387 | 0.65% |
| 0100118 519600 INTERN | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% |
| 0100118 532320 REP EQUIPT | 300 | 300 | 300 | 300 | 0 | 0.00% |
| 0100118 533300 TRAVEL | 600 | 1,000 | 1,000 | 1,000 | 400 | 66.67% |
| 0100118 533400 CONFERENCE | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|-------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100118 534200 POSTAGE | 1,700 | 1,900 | 1,500 | 1,700 | 0 | 0.00% |
| 0100118 535000 ADVER | 0 | 200 | 200 | 100 | 100 | #DIV/0! |
| 0100118 536000 PRINT | 500 | 500 | 500 | 500 | 0 | 0.00% |
| 0100118 539000 PAYROLL - OTHER SERV | 14,000 | 15,500 | 15,500 | 15,500 | 1,500 | 10.71% |
| 0100118 549000 SUPP OFF | 3,000 | 3,500 | 3,000 | 3,000 | 0 | 0.00% |
| 0100118 554210 MACH EQUIP | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100118 564000 DUES FEES | 400 | 400 | 400 | 400 | 0 | 0.00% |
| TOTAL TREASURER | 281,719 | 285,092 | 283,692 | 284,238 | 2,519 | 0.89% |

0100119 TAX COLLECTOR

| | | | | | | |
|---------------------------|---------|---------|---------|---------|--------|----------|
| 0100119 511250 DEPT HEAD | 44,818 | 45,045 | 45,045 | 45,045 | 227 | 0.51% |
| 0100119 511300 SUPERVISOR | 100 | 100 | 100 | 100 | 0 | 0.00% |
| 0100119 514100 GENERAL OT | 59,200 | 59,542 | 59,542 | 59,542 | 342 | 0.58% |
| 0100119 515000 OFFIC/CLER | 1,100 | 1,100 | 1,100 | 1,100 | 0 | 0.00% |
| 0100119 519600 INTERN | 500 | 14,000 | 14,000 | 14,000 | 13,500 | 2700.00% |
| 0100119 531100 LEGAL | 1,500 | 1,850 | 1,850 | 1,850 | 350 | 23.33% |
| 0100119 532320 REP EQUIPT | 525 | 600 | 600 | 600 | 75 | 14.29% |
| 0100119 533300 TRAVEL | 100 | 100 | 100 | 100 | 0 | 0.00% |
| 0100119 533400 CONFERENCE | 9,900 | 12,200 | 12,200 | 12,200 | 2,300 | 23.23% |
| 0100119 534200 POSTAGE | 1,300 | 1,300 | 1,300 | 1,300 | 0 | 0.00% |
| 0100119 535000 ADVER | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100119 554210 MACH EQUIP | 1,700 | 1,800 | 1,800 | 1,800 | 100 | 5.88% |
| 0100119 549000 SUPP OFF | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100119 554210 MACH EQUIP | 60 | 60 | 60 | 60 | 0 | 0.00% |
| REVISED REQUEST | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100119 564000 DUES FEES | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 0100119 569000 MISC | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| TOTAL TAX COLLECTOR | 121,803 | 138,697 | 138,697 | 138,697 | 16,894 | 13.87% |

0100120 BUDGET BOARD

| | | | | | | |
|--------------------------|-------|-------|-------|-------|------|---------|
| 0100120 511380 BOARDS | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 0.00% |
| 0100120 515050 CLERK/SUB | 1,600 | 1,300 | 1,300 | 1,300 | -300 | -18.75% |

5/2/2014

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100120 536000 PRINT | 0 | 300 | 300 | 300 | 300 | #DIV/0! |
| TOTAL BUDGET BOARD | 9,100 | 9,100 | 9,100 | 9,100 | 0 | 0.00% |
| 0100121 INFORMATION SYSTEMS | | | | | | |
| 0100121 511300 DIVISION HEAD | 59,850 | 60,000 | 59,850 | 59,850 | 0 | 0.00% |
| 0100121 511400 CENTRL ADM | 54,350 | 53,345 | 54,350 | 54,350 | 0 | 0.00% |
| 0100121 531000 PROF/TECHN | 7,000 | 7,000 | 7,000 | 7,000 | 0 | 0.00% |
| 0100121 533300 TRAVEL | 200 | 300 | 300 | 300 | 100 | 50.00% |
| 0100121 533400 CONFERENCE | 300 | 1,000 | 0 | 0 | -300 | -100.00% |
| 0100121 534200 POSTAGE | 200 | 300 | 150 | 150 | -50 | -25.00% |
| 0100121 538000 TRAINING | 3,600 | 3,600 | 3,600 | 3,600 | 0 | 0.00% |
| 0100121 539100 DP-HARDWAR | 7,000 | 7,000 | 10,000 | 10,000 | 3,000 | 42.86% |
| 0100121 539200 DP-SOFTWAR | 64,760 | 66,025 | 66,025 | 66,025 | 1,265 | 1.95% |
| 0100121 542110 COMP SOFT | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% |
| 0100121 549000 SUPP OFF | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| 0100121 554220 FURNISH | 200 | 300 | 0 | 0 | -200 | -100.00% |
| 0100121 564000 DUES FEES | 250 | 250 | 250 | 250 | 0 | 0.00% |
| TOTAL INFORMATION SYSTEMS | 205,710 | 207,120 | 209,525 | 209,525 | 3,815 | 1.85% |
| 0100122 TAX ASSESSOR | | | | | | |
| 0100122 511270 DIV HEAD | 64,350 | 66,850 | 66,850 | 66,850 | 2,500 | 3.89% |
| 0100122 511400 CENTRAL ADM | 51,850 | 51,850 | 51,850 | 51,850 | 0 | 0.00% |
| 0100122 531000 PROF/TECHN | 7,000 | 4,000 | 4,000 | 4,000 | -3,000 | -42.86% |
| 0100122 534200 POSTAGE | 900 | 900 | 900 | 900 | 0 | 0.00% |
| 0100122 535000 ADVER | 250 | 250 | 250 | 250 | 0 | 0.00% |
| 0100122 536000 PRINT | 6,792 | 7,792 | 7,792 | 7,792 | 1,000 | 14.72% |
| 0100122 541200 GAS DIESEL | 250 | 300 | 300 | 250 | 0 | 0.00% |
| 0100122 549000 SUPP OFF | 1,750 | 1,750 | 1,750 | 1,750 | 0 | 0.00% |
| 0100122 564000 DUES FEES | 600 | 820 | 820 | 820 | 220 | 36.67% |
| TOTAL TAX ASSESSOR | 133,742 | 134,512 | 134,512 | 134,462 | 720 | 0.54% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | | | | Net Change | | | |
|----------------------------------------------|--------|------------|---------|---------|-------------------------------|-----------------------------------|------------------------------|---------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) | | |
| 2014 Council Adopted 6-12-13 13-131 | | | | | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | |
| GENERAL FUND | | | | | | | | |
| 0100123 ASSESSMENT BOARD OF REVIEW | | | | | | | | |
| 0100123 | 511380 | BOARDS | 1,300 | 1,300 | 1,300 | 1,300 | 0 | 0.00% |
| 0100123 | 534200 | POSTAGE | 25 | 25 | 25 | 25 | 0 | 0.00% |
| 0100123 | 549000 | SUPP OFF | 50 | 50 | 50 | 50 | 0 | 0.00% |
| 0100123 | 569000 | MISC | 25 | 25 | 25 | 25 | 0 | 0.00% |
| TOTAL ASSESSMENT BOARD OF REVIEW | | | 1,400 | 1,400 | 1,400 | 1,400 | 0 | 0.00% |
| 0100124 PLANNING | | | | | | | | |
| 0100124 | 511250 | DEPT HEAD | 81,350 | 81,350 | 81,350 | 81,350 | 0 | 0.00% |
| 0100124 | 511300 | SUPERVISOR | 44,818 | 45,045 | 45,045 | 45,045 | 227 | 0.51% |
| 0100124 | 519610 | INTN ECON | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100124 | 532300 | ECON DEV | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100124 | 532320 | REP EQUIPT | 500 | 500 | 500 | 500 | 0 | 0.00% |
| 0100124 | 533300 | TRAVEL | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100124 | 533400 | CONFERENCE | 500 | 500 | 100 | 100 | -400 | -80.00% |
| 0100124 | 534200 | POSTAGE | 100 | 100 | 100 | 100 | 0 | 0.00% |
| 0100124 | 549000 | SUPP OFF | 1,000 | 1,000 | 800 | 800 | -200 | -20.00% |
| 0100124 | 564000 | DUES FEES | 375 | 375 | 300 | 300 | -75 | -20.00% |
| TOTAL PLANNING | | | 128,646 | 128,873 | 128,198 | 128,198 | -448 | -0.35% |
| 0100125 PLANNING BOARD | | | | | | | | |
| 0100125 | 511380 | BOARDS | 11,100 | 11,100 | 11,100 | 11,100 | 0 | 0.00% |
| 0100125 | 515050 | CLERK/SUB | 600 | 600 | 600 | 600 | 0 | 0.00% |
| 0100125 | 534200 | POSTAGE | 300 | 300 | 300 | 300 | 0 | 0.00% |
| 0100125 | 535000 | ADVER | 500 | 500 | 500 | 500 | 0 | 0.00% |
| 0100125 | 538000 | TRAINING | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100125 | 549000 | SUPP OFF | 300 | 300 | 300 | 300 | 0 | 0.00% |
| TOTAL PLANNING BOARD | | | 12,800 | 12,800 | 12,800 | 12,800 | 0 | 0.00% |
| 0100126 BUILDING OFFICIAL | | | | | | | | |
| 0100126 | 511250 | DEPT HEAD | 59,850 | 59,850 | 59,850 | 59,850 | 0 | 0.00% |
| 0100126 | 513800 | INSPECTORS | 21,500 | 19,500 | 19,500 | 19,500 | -2,000 | -9.30% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|--------------------------|-------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| GENERAL FUND | | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100126 | 515000 OFFIC/CLER | 39,467 | 39,694 | 39,694 | 39,694 | 227 | 0.58% |
| 0100126 | 532320 REPEQUIPT | 450 | 450 | 200 | 200 | -250 | -55.56% |
| 0100126 | 532330 REPAIR VEH | 300 | 300 | 100 | 100 | -200 | -66.67% |
| 0100126 | 533300 TRAVEL | 1 | 300 | 300 | 300 | 299 | 29900.00% |
| 0100126 | 533400 CONFERENCE | 500 | 600 | 600 | 600 | 100 | 20.00% |
| 0100126 | 534200 POSTAGE | 500 | 500 | 0 | 0 | -500 | -100.00% |
| 0100126 | 541200 GAS DIESEL | 2,200 | 2,200 | 2,500 | 2,500 | 300 | 13.64% |
| 0100126 | 549000 SUPP OFF | 600 | 850 | 850 | 850 | 250 | 41.67% |
| 0100126 | 549400 VEHICL SUP | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100126 | 544000 PUBLICATIONS/SUBSCRIPTIONS | 800 | 1,100 | 1,100 | 1,100 | 300 | 37.50% |
| 0100126 | 564000 DUES FEES | 85 | 85 | 85 | 85 | 0 | 0.00% |
| TOTAL BUILDING OFFICIAL | | 126,254 | 125,430 | 124,780 | 124,780 | -1,474 | -1.17% |
| 0100127 ZONING BOARD | | | | | | | |
| 0100127 | 511380 BOARDS | 8,700 | 8,700 | 8,700 | 8,700 | 0 | 0.00% |
| 0100127 | 515050 CLERK/SUB | 600 | 600 | 600 | 600 | 0 | 0.00% |
| 0100127 | 531000 PROF/TECHN | 500 | 500 | 0 | 0 | -500 | -100.00% |
| 0100127 | 531160 RECORDING/STENOGRAPHER | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 0.00% |
| 0100127 | 534200 POSTAGE | 500 | 500 | 500 | 500 | 0 | 0.00% |
| 0100127 | 535000 ADVER | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |
| 0100127 | 536000 PRINT | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100127 | 549000 SUPP OFF | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| TOTAL ZONING BOARD | | 18,301 | 18,301 | 17,801 | 17,801 | -500 | -2.73% |
| 0100128 GENERAL SERVICES | | | | | | | |
| 0100128 | 531200 AUDIT | 47,000 | 50,000 | 50,000 | 50,000 | 3,000 | 6.38% |
| 0100128 | 532210 GARB DISP | 525,000 | 423,294 | 423,294 | 423,294 | -101,706 | -19.37% |
| 0100128 | 532220 RECYCLING | 275,000 | 428,257 | 428,257 | 428,257 | 153,257 | 55.73% |
| 0100128 | 532230 TIPPING FEES | 155,000 | 140,000 | 140,000 | 140,000 | -15,000 | -9.68% |
| 0100128 | 532400 INSURANCE - PROPERTY/LIABILI | 140,000 | 145,000 | 145,000 | 140,000 | 0 | 0.00% |
| 0100128 | 532450 RISK MGMT-SELF INSURANCE | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| 0100128 | 532550 RENT BOARD of Administration | 144,120 | 178,020 | 178,020 | 178,020 | 33,900 | 23.52% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|--------------|-----------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| GENERAL FUND | | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100128 | 554100 BUILDING Capital - BOA | 23,500 | 26,000 | 26,000 | 26,000 | 2,500 | 10.64% |
| 0100128 | 533215 SPECIAL COLLECTION PROGRAM | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100128 | 534000 TELEPHONE | 7,000 | 7,500 | 7,500 | 7,500 | 500 | 7.14% |
| 0100128 | 534020 CELL PHONE | 3,000 | 4,000 | 4,000 | 4,000 | 1,000 | 33.33% |
| 0100128 | 534050 INTERNET | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |
| 0100128 | 534070 COMMUNICATIONS - WAN | 4,000 | 6,000 | 6,000 | 6,000 | 2,000 | 50.00% |
| 0100128 | 536000 PRINT | 12,000 | 13,000 | 13,000 | 13,000 | 1,000 | 8.33% |
| 0100128 | 561605 BINNS BLDG - BERARD DESJARL. | 6,000 | 6,300 | 6,300 | 6,300 | 0 | #DIV/0! |
| TOTAL | GENERAL SERVICES | 1,354,620 | 1,440,371 | 1,440,371 | 1,435,371 | 80,751 | 5.96% |
| 0100129 | MISCELLANEOUS | | | | | | |
| 0100129 | 532100 PUBLIC UTILITIES | 5,000 | 5,500 | 5,500 | 5,500 | 500 | 10.00% |
| 0100129 | 564000 DUES FEES | 7,038 | 7,038 | 7,038 | 7,038 | 0 | 0.00% |
| TOTAL | MISCELLANEOUS | 12,038 | 12,538 | 12,538 | 12,538 | 500 | 4.15% |
| 0100141 | BUILDINGS - ANNEX | | | | | | |
| 0100141 | 532320 REPAIR EQUIPMENT | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.00% |
| 0100141 | 534000 TELEPHONE | 300 | 300 | 300 | 300 | 0 | 0.00% |
| 0100141 | 541200 GAS DIESEL | 600 | 600 | 600 | 600 | 0 | 0.00% |
| 0100141 | 549600 CUSTODIAL | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| TOTAL | BUILDINGS ADMINISTRATION | 2,400 | 2,400 | 2,400 | 2,400 | 0 | 0.00% |
| 0100160 | GENERAL FUND CONTINGENCY | | | | | | |
| 0100160 | 569050 CONTINGENCY | 80,000 | 80,000 | 80,000 | 80,000 | 0 | 0.00% |
| 0100160 | 569050 FUEL CONTINGENCY [electric, gas, | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| TOTAL | GENERAL FUND CONTINGENCY | 90,000 | 90,000 | 90,000 | 90,000 | 0 | 0.00% |
| 0100230 | POLICE | | | | | | |
| 0100230 | 511500 DEPT HEAD | 81,350 | 81,350 | 81,350 | 81,350 | 0 | 0.00% |
| 0100230 | 511505 MAJOR | 66,944 | 68,572 | 68,572 | 68,572 | 1,628 | 2.43% |
| 0100230 | 511515 LIEUTENANT | 129,887 | 133,144 | 133,144 | 131,209 | 1,322 | 1.02% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|--------------|---------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| GENERAL FUND | | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100230 | 511520 SUPERVISOR | 295,042 | 302,439 | 302,439 | 302,439 | 7,397 | 2.51% |
| 0100230 | 511570 OFFICER-PO | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 511540 | SR PATROL | 449,930 | 505,703 | 505,703 | 505,703 | 55,773 | 12.40% |
| 511550 | PATROL II | 97,901 | 0 | 0 | 0 | -97,901 | -100.00% |
| 0100230 | 511560 PROBATIONARY | 45,446 | 156,003 | 156,003 | 89,145 | 43,699 | 96.16% |
| 0100230 | 511525 PROSECUTION | 57,513 | 58,955 | 58,955 | 58,955 | 1,442 | 2.51% |
| 0100230 | 511530 DETECTIVE | 55,707 | 57,104 | 57,104 | 57,104 | 1,397 | 2.51% |
| 0100230 | 511575 RESOURCE OFF | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100230 | 511580 DISPATCHER | 177,644 | 178,640 | 178,640 | 174,701 | -2,943 | -1.66% |
| 0100230 | 511585 PT DISPATCH | 15,000 | 17,472 | 17,472 | 17,472 | 2,472 | 16.48% |
| 0100230 | 512585 FIDISPATCH | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |
| 0100230 | 514100 GENERAL OT | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0.00% |
| 0100230 | 514200 POLICE OT | 115,000 | 176,000 | 125,000 | 120,000 | 5,000 | 4.35% |
| 0100230 | 514320 SRT-POLICE | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100230 | 515000 OFFIC/CLER | 45,246 | 45,507 | 45,507 | 42,530 | -2,716 | -6.00% |
| 0100230 | 516500 CUSTODIAN | 43,208 | 45,471 | 45,471 | 43,306 | 98 | 0.23% |
| 0100230 | 526500 LONGEVITY | 53,357 | 56,998 | 56,998 | 56,998 | 3,641 | 6.82% |
| 0100230 | 526850 CLOTH ALLOW | 34,575 | 33,475 | 33,475 | 33,475 | -1,100 | -3.18% |
| 0100230 | 526860 CLEANING | 15,950 | 15,225 | 15,225 | 15,225 | -725 | -4.55% |
| 0100230 | 529300 COURT TIME | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |
| 0100230 | 529410 STIPEND | 7,665 | 7,665 | 7,665 | 7,665 | 0 | 0.00% |
| 0100230 | 529600 HOLIDAY PAY | 29,452 | 31,153 | 31,153 | 31,153 | 1,701 | 5.78% |
| 0100230 | 529700 SHIFT DIFF | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100230 | 532100 PUBLIC UTIL | 28,615 | 28,615 | 28,615 | 28,615 | 0 | 0.00% |
| 0100230 | 532310 REPAIR BLD | 7,500 | 10,000 | 7,500 | 7,500 | 0 | 0.00% |
| 0100230 | 532320 REP EQUIPT | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0.00% |
| 0100230 | 532330 REPAIR VEH | 25,400 | 28,000 | 28,000 | 26,000 | 600 | 2.36% |
| 0100230 | 532500 RENT SHORT | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100230 | 533300 TRAVEL | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100230 | 533400 CONFERENCE | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100230 | 534000 TELEPHONE | 17,800 | 17,800 | 17,800 | 17,800 | 0 | 0.00% |
| 0100230 | 534100 RADIOS | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|------------------------------|------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| GENERAL FUND | | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100230 | 534200 POSTAGE | 400 | 400 | 400 | 400 | 0 | 0.00% |
| 0100230 | 537400 TUIT REIM | 5,000 | 5,000 | 3,000 | 3,000 | -2,000 | -40.00% |
| 0100230 | 538000 TRAINING | 18,000 | 25,000 | 25,000 | 21,500 | 3,500 | 19.44% |
| 0100230 | 539000 OTHER SERV | 6,000 | 8,000 | 6,000 | 6,000 | 0 | 0.00% |
| 0100230 | 539100 DP-HARDWAR | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| 0100230 | 539200 DP-SOFTWAR | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% |
| 0100230 | 541100 HEAT OIL | 16,000 | 16,000 | 16,000 | 16,000 | 0 | 0.00% |
| 0100230 | 541200 GAS DIESEL | 70,000 | 70,000 | 70,000 | 70,000 | 0 | 0.00% |
| 0100230 | 549000 SUPP OFF | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100230 | 549190 TRAIN SUP | 7,000 | 7,500 | 6,000 | 6,000 | -1,000 | -14.29% |
| 0100230 | 549400 VEHICL SUP | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100230 | 549600 CUSTODIAL | 3,500 | 3,500 | 3,500 | 3,500 | 0 | 0.00% |
| 0100230 | 554210 MACH EQUIP | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% |
| 0100230 | 554500 EQUIP - VEHICLE | 0 | 0 | 31,194 | 62,388 | 62,388 | #DIV/0! |
| 0100230 | 554593 MATCH GRAN | 0 | 1 | 1 | 1 | 1 | #DIV/0! |
| 0100230 | 564000 DUES FEES | 2,700 | 2,700 | 2,700 | 2,700 | 0 | 0.00% |
| 0100230 | 569000 MISCELLANEOUS | 500 | 1,000 | 500 | 500 | 0 | 0.00% |
| 0100230 | 569300 UNIV HIRING | 0 | 18,000 | 18,000 | 6,000 | 6,000 | #DIV/0! |
| TOTAL POLICE | | 2,173,237 | 2,360,397 | 2,332,091 | 2,262,911 | 89,674 | 4.13% |
| 0100237 EMERGENCY MANAGEMENT | | | | | | | |
| 0100237 | 511270 DIVISION HEAD | 5,500 | 6,000 | 5,500 | 6,000 | 500 | 9.09% |
| 0100237 | 511300 SUPERVISOR | 1 | 2,500 | 1 | 1 | 0 | 0.00% |
| 0100237 | 533400 CONFERENCE | 500 | 1 | 1 | 1 | -499 | -99.80% |
| 0100237 | 534000 TELEPHONE | 500 | 500 | 600 | 600 | 100 | 20.00% |
| 0100237 | 549000 SUPP OFF | 100 | 250 | 100 | 100 | 0 | 0.00% |
| 0100237 | 564000 DUES FEES | 250 | 500 | 100 | 100 | -150 | -60.00% |
| TOTAL CIVIL DEFENSE | | 6,851 | 9,751 | 6,302 | 6,802 | -49 | -0.72% |
| 0100238 ANIMAL CONTROL | | | | | | | |
| 0100238 | 511300 SUPERVISOR | 46,373 | 46,634 | 46,634 | 46,634 | 261 | 0.56% |

FYE JUNE 30, 2015

| | | | 2014 Council Adopted 6-12-13 13-131 | | 2015 Department Request | | 2015 Budget Board Recommend | | 2015 Manager Recommend | | Net Change | |
|-------------------------|--------|---------------------------|----------------------------------------------|---------|-------------------------------|---------|-----------------------------------|---------|------------------------------|--|----------------------------------------------|--|
| | | | | | | | | | | | FYE 2014 to FYE 2015 Percent (%) | |
| GENERAL FUND | | | | | | | | | | | | |
| 0100238 | 511590 | DEPUTY ACO | 44,148 | 44,408 | 44,408 | 44,408 | 44,408 | 260 | 0.59% | | | |
| 0100238 | 514100 | GENERAL OT | 4,000 | 4,800 | 4,800 | 4,800 | 800 | 20.00% | | | | |
| 0100238 | 519400 | PART TIME | 4,500 | 4,600 | 4,600 | 4,600 | 100 | 2.22% | | | | |
| 0100238 | 526850 | CLOTH ALLOW | 800 | 800 | 800 | 800 | 0 | 0.00% | | | | |
| 0100238 | 529410 | STIPEND | 2,600 | 2,600 | 2,600 | 2,600 | 0 | 0.00% | | | | |
| 0100238 | 531000 | PROF/TECHN | 2,000 | 2,300 | 2,300 | 2,300 | 300 | 15.00% | | | | |
| 0100238 | 532100 | PUBLIC UTI | 3,000 | 2,800 | 2,800 | 2,800 | -200 | -6.67% | | | | |
| 0100238 | 532310 | REPAIR BLD | 750 | 1,500 | 1,000 | 1,000 | 250 | 33.33% | | | | |
| 0100238 | 532330 | REPAIR VEH | 200 | 750 | 750 | 750 | 550 | 275.00% | | | | |
| 0100238 | 534000 | TELEPHONE | 1,700 | 1,900 | 1,700 | 1,700 | 0 | 0.00% | | | | |
| 0100238 | 535000 | ADVER | 100 | 100 | 100 | 100 | 0 | 0.00% | | | | |
| 0100238 | 541100 | HEAT OIL | 5,500 | 5,750 | 5,750 | 5,750 | 250 | 4.55% | | | | |
| 0100238 | 541200 | GAS DIESEL | 3,500 | 3,500 | 3,500 | 3,500 | 0 | 0.00% | | | | |
| 0100238 | 549000 | SUPP OFF | 700 | 1,000 | 1,000 | 1,000 | 300 | 42.86% | | | | |
| 0100238 | 549100 | SUPP NONOF | 5,500 | 5,750 | 5,750 | 5,500 | 0 | 0.00% | | | | |
| TOTAL ANIMAL CONTROL | | | 125,371 | 129,192 | 128,492 | 128,242 | 2,871 | 2.29% | | | | |
| 0100239 MUNICIPAL COURT | | | | | | | | | | | | |
| 0100239 | 511400 | CENTRAL ADM | 11,200 | 11,500 | 11,500 | 11,500 | 300 | 2.68% | | | | |
| 0100239 | 515050 | CLERK/SUB | 2,900 | 2,900 | 2,900 | 2,900 | 0 | 0.00% | | | | |
| 0100239 | 534200 | POSTAGE | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | | | |
| 0100239 | 549000 | SUPPLIES OFFICE | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | | | | |
| NEW LINE ITEM EQUIPMENT | | | | | | | | | | | | |
| 0100239 | 554210 | SOFTWARE MAINTENANCE MACI | 3,000 | 6,400 | 3,000 | 3,000 | 0 | 0.00% | | | | |
| TOTAL MUNICIPAL COURT | | | 19,600 | 23,300 | 22,100 | 22,100 | 2,500 | 12.76% | | | | |
| 0100340 PUBLIC WORKS | | | | | | | | | | | | |
| 0100340 | 511250 | DEPT HEAD | 92,854 | 92,854 | 92,854 | 92,854 | 0 | 0.00% | | | | |
| 0100340 | 511270 | DIV HEAD | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.00% | | | | |
| 0100340 | 511440 | RECYCLE COORDINATOR | 23,000 | 23,000 | 23,000 | 23,000 | 0 | 0.00% | | | | |
| 0100340 | 511300 | SUPERVISOR | 153,660 | 154,440 | 154,440 | 154,440 | 780 | 0.51% | | | | |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100340 514100 GENERAL OT | 60,000 | 60,000 | 60,000 | 60,000 | 0 | 0.00% |
| 0100340 515000 OFFIC/CLER | 42,285 | 42,529 | 42,529 | 42,529 | 244 | 0.58% |
| 0100340 516300 MECHANICS | 93,746 | 94,265 | 94,265 | 94,265 | 519 | 0.55% |
| 0100340 516330 OPERATORS | 365,955 | 416,332 | 416,332 | 416,332 | 50,377 | 13.77% |
| 0100340 519500 SEASONAL - SUMMER | 40,000 | 40,000 | 40,000 | 40,000 | 0 | 0.00% |
| 0100340 519502 SEASNL HGY - WINTER | 32,000 | 32,000 | 32,000 | 32,000 | 0 | 0.00% |
| 0100340 519600 INTERN | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100340 526500 LONGEVITY | 25,282 | 25,874 | 25,874 | 25,874 | 592 | 2.34% |
| 0100340 532100 PUBLIC UTIL | 8,000 | 8,000 | 8,000 | 8,000 | 0 | 0.00% |
| 0100340 532200 CLEAN SERV | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100340 532310 REPAIR BLD | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |
| 0100340 532320 REP EQUIPT | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |
| 0100340 532330 REPAIR VEH | 12,000 | 12,000 | 12,000 | 12,000 | 0 | 0.00% |
| 0100340 532340 REP CON EQ | 1,000 | 1,000 | 200 | 200 | -800 | -80.00% |
| 0100340 532500 RENT SHORT | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100340 533300 TRAVEL | 1 | 1 | 1 | 1 | 0 | 0.00% |
| 0100340 533400 CONFERENCE | 500 | 500 | 1 | 1 | -499 | -99.80% |
| 0100340 534000 TELEPHONE | 7,800 | 9,000 | 9,000 | 8,400 | 600 | 7.69% |
| 0100340 534100 RADIOS | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100340 534200 POSTAGE | 150 | 150 | 150 | 150 | 0 | 0.00% |
| 0100340 535000 ADVER | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100340 541100 HEAT OIL | 19,000 | 21,000 | 21,000 | 20,000 | 1,000 | 5.26% |
| 0100340 541200 GAS DIESEL | 65,000 | 65,000 | 65,000 | 65,000 | 0 | 0.00% |
| 0100340 548000 ICE CONTRL | 120,000 | 120,000 | 120,000 | 120,000 | 0 | 0.00% |
| 0100340 549000 SUPP OFF | 750 | 750 | 750 | 750 | 0 | 0.00% |
| 0100340 549130 SHOP SUPPL | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 0.00% |
| 0100340 549400 VEHICL SUP | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 0.00% |
| 0100340 549500 BLDG SUPPL | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100340 549700 CONSTR SUP | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100340 549750 ROAD MAINT | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 0.00% |
| 0100340 549780 SIGN SUPPL | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 0.00% |
| 0100340 554595 LOCAL PROJECTS | 7,000 | 7,000 | 7,000 | 7,000 | 0 | 0.00% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | | | | Net Change | |
|-------------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|-----------------|
| | | | | FYE 2014 to FYE 2015 | Percent (%) |
| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | |
| 0100340 561350 GARDEN CLUB | 500 | 500 | 500 | 500 | 0 0.00% |
| 0100340 564000 DUES FEES | 1,000 | 1,000 | 1,000 | 1,000 | 0 0.00% |
| 0100340 569000 MISC | 1 | 1 | 1 | 1 | 0 0.00% |
| TOTAL PUBLIC WORKS | 1,312,485 | 1,368,197 | 1,366,898 | 1,365,298 | 52,813 4.02% |
| 0100345 SANITATION | | | | | |
| TOTAL SANITATION | 0 | 0 | 0 | 0 | 0 #DIV/0! |
| 0100448 TRANSPORTATION | | | | | |
| 0100448 516400 DRIVERS | 19,000 | 20,000 | 20,000 | 20,000 | 1,000 5.26% |
| 0100448 532330 REPAIR VEH | 500 | 1,000 | 0 | 0 | -500 -100.00% |
| 0100448 541200 GAS DIESEL | 2,700 | 2,700 | 2,700 | 2,700 | 0 0.00% |
| TOTAL TRANSPORTATION | 22,200 | 23,700 | 22,700 | 22,700 | 500 2.25% |
| 0100449 SPECIAL APPROPRIATIONS | | | | | |
| 0100449 561044 BURR HIST SOC | 2,250 | 2,250 | 2,250 | 2,250 | 0 0.00% |
| 0100449 561150 DPNA | 2,000 | 2,000 | 2,000 | 2,000 | 0 0.00% |
| 0100449 561410 IND FOUNDA | 4,000 | 7,000 | 0 | 4,000 | 0 0.00% |
| 0100449 561435 KEEGAN-DIN | 0 | 0 | 0 | 0 | 0 #DIV/0! |
| 0100449 561560 MEMORIAL SERVICES | 0 | 500 | 500 | 500 | 500 #DIV/0! |
| 0100449 561627 NW COM NURSING | ALTERNATE | 5,700 | ALTERNATE | ALTERNATE | #VALUE! #VALUE! |
| 0100449 561755 RSVP | 2,000 | 4,500 | 2,000 | 2,000 | 0 0.00% |
| 0100449 561790 SAMARITANS | 500 | 500 | 500 | 500 | 0 0.00% |
| 0100449 561810 SR SERVICE | 3,000 | 4,000 | 3,000 | 3,000 | 0 0.00% |
| 0100449 561830 SOJOURNER | 1,000 | 1,000 | 1,000 | 1,000 | 0 0.00% |
| 0100449 561845 TRITOWN CO | 0 | 5,000 | 0 | 0 | 0 #DIV/0! |
| 0100449 561930 VETERN REP | 1,200 | 1,200 | 1,200 | 1,200 | 0 0.00% |
| 0100449 569000 MISC | 0 | 0 | 0 | 0 | 0 #DIV/0! |
| TOTAL SPECIAL APPROPRIATIONS | 15,950 | 33,650 | 12,450 | 16,450 | 500 3.13% |
| 0100550 RECREATION DEPARTMENT | | | | | |
| 0100550 511450 SPECIAL PROJECT COORDINATC | 29,350 | 29,350 | 29,350 | 29,350 | 0 0.00% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS
FYE JUNE 30, 2015

| | | | | | Net Change | | | |
|----------------------------------------------|--------|---------------------------|--------|--------|-------------------------------|-----------------------------------|------------------------------|----------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) | | |
| 2014 Council Adopted 6-12-13 13-131 | | | | | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | |
| GENERAL FUND | | | | | | | | |
| 0100550 | 515000 | OFFIC/CLER | 39,616 | 39,695 | 39,695 | 39,695 | 79 | 0.20% |
| 0100550 | 532100 | PUBLIC UTIL - Electricity | 650 | 700 | 650 | 650 | 0 | 0.00% |
| 0100550 | 532110 | Electric/Water - Fields | 4,000 | 6,000 | 4,000 | 4,000 | 0 | 0.00% |
| 0100550 | 532130 | PUBLIC UTIL - WATER | 275 | 275 | 275 | 275 | 0 | 0.00% |
| 0100550 | 532180 | PUBLIC UTIL - SEWER | 500 | 500 | 400 | 400 | -100 | -20.00% |
| 0100550 | 532310 | REPAIR BLD | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100550 | 532320 | REP EQUIPT | 500 | 600 | 600 | 600 | 100 | 20.00% |
| 0100550 | 532330 | REPAIR VEH | 100 | 100 | 100 | 100 | 0 | 0.00% |
| 0100550 | 533300 | TRAVEL | 50 | 0 | 0 | 0 | -50 | -100.00% |
| 0100550 | 533400 | CONFERENCE | 500 | 500 | 0 | 0 | -500 | -100.00% |
| 0100550 | 534000 | TELEPHONE | 1,450 | 2,600 | 2,600 | 2,600 | 1,150 | 79.31% |
| 0100550 | 534150 | ALARMS | 385 | 385 | 385 | 385 | 0 | 0.00% |
| 0100550 | 535000 | ADVER | 400 | 400 | 400 | 400 | 0 | 0.00% |
| 0100550 | 541100 | HEAT OIL | 2,500 | 2,900 | 2,900 | 2,900 | 400 | 16.00% |
| 0100550 | 541200 | GAS DIESEL | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100550 | 549000 | SUPP OFF | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100550 | 549550 | GROUND SUP | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100550 | 564000 | DUES FEES | 200 | 200 | 200 | 200 | 0 | 0.00% |
| TOTAL RECREATION | | | 88,476 | 92,205 | 89,555 | 89,555 | 1,079 | 1.22% |
| 0100552 RECREATION CENTER | | | | | | | | |
| 0100552 | 532100 | PUBLIC UTIL | 3,000 | 3,500 | 3,000 | 3,000 | 0 | 0.00% |
| 0100552 | 532310 | REPAIR BLD | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 0100552 | 534000 | TELEPHONE | 250 | 250 | 250 | 250 | 0 | 0.00% |
| 0100552 | 541100 | HEAT OIL | 6,800 | 8,000 | 7,000 | 7,000 | 200 | 2.94% |
| 0100552 | 549500 | BLDG SUPPL | 4,700 | 4,700 | 4,700 | 4,700 | 0 | 0.00% |
| TOTAL RECREATION CENTER | | | 15,750 | 17,450 | 15,950 | 15,950 | 200 | 1.27% |
| 0100553 RECREATION PROGRAMS | | | | | | | | |
| 0100553 | 511380 | APPOINT BD | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 0.00% |
| 0100553 | 561750 | REC PROGRAM | 8,400 | 8,400 | 8,400 | 8,400 | 0 | 0.00% |
| 0100553 | 561809 | SR CITIZEN | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|---------------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| TOTAL RECREATION PROGRAMS | 17,900 | 17,900 | 17,900 | 17,900 | 0 | 0.00% |
| 0100555 LIBRARY | | | | | | |
| 0100555 561700 PASCOAG LIBRARY | 53,500 | 57,500 | 57,500 | 57,500 | 4,000 | 7.48% |
| 0100555 561820 J SMITH LIBRARY | 601,263 | 669,893 | 664,093 | 641,200 | 39,937 | 6.64% |
| TOTAL LIBRARY | 654,763 | 727,393 | 721,593 | 698,700 | 43,937 | 6.71% |
| 0100556 CONSERVATION COMMISSION | | | | | | |
| 0100556 511380 BOARDS | 6,600 | 6,600 | 6,600 | 6,600 | 0 | 0.00% |
| 0100556 538000 TRAINING | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100556 549000 SUPP OFF | 150 | 150 | 150 | 150 | 0 | 0.00% |
| 0100556 561060 CONSERV PR | 5,500 | 5,500 | 5,500 | 5,500 | 0 | 0.00% |
| TOTAL CONSERVATION COMMISSION | 12,250 | 12,250 | 12,250 | 12,250 | 0 | 0.00% |
| 0100671 GENERAL GOVERNMENT BONDS | | | | | | |
| 0100671 571120 PO6 LIBRARY | 250,000 | 250,000 | 250,000 | 250,000 | 0 | 0.00% |
| 0100671 571130 LANDFILL CAPPING - PRINCIPAL | 144,000 | 144,000 | 144,000 | 144,000 | 0 | 0.00% |
| 0100671 571340 LANDFILL CAP - INTEREST | 23,912 | 22,896 | 22,896 | 22,896 | -1,016 | -4.25% |
| 0100671 571341 LANDFILL CAP - INTEREST | 22,896 | 21,687 | 21,687 | 21,687 | -1,209 | -5.28% |
| 0100671 571510 I06 LIBRARY | 71,907 | 66,912 | 66,907 | 66,907 | -5,000 | -6.95% |
| 0100671 571511 I06 LIBRARY | 66,907 | 61,911 | 61,907 | 61,907 | -5,000 | -7.47% |
| TOTAL GENERAL GOVERNMENT BONDS | 579,622 | 567,406 | 567,397 | 567,397 | -12,225 | -2.11% |
| 0100672 SCHOOL BONDS | | | | | | |
| 0100672 572150 P99SCH10/1 | 365,000 | 365,000 | 365,000 | 365,000 | 0 | 0.00% |
| 0100672 572160 P00SCH 8/1 | 500,000 | 500,000 | 500,000 | 500,000 | 0 | 0.00% |
| 0100672 572170 P06SCH | 375,000 | 375,000 | 375,000 | 375,000 | 0 | 0.00% |
| 0100672 572550 I99SCH10/1 | 18,798 | 9,490 | 9,490 | 9,490 | -9,308 | -49.52% |
| 0100672 572551 I99 SCH4/1 | 9,490 | 0 | 0 | 0 | -9,490 | -100.00% |
| 0100672 572560 I00SCH 8/1 | 38,438 | 25,938 | 25,938 | 25,938 | -12,500 | -32.52% |
| 0100672 572561 I00SCH 2/1 | 25,938 | 13,125 | 13,125 | 13,125 | -12,813 | -49.40% |
| 0100672 572570 I06SCH | 113,438 | 104,063 | 104,063 | 104,063 | -9,375 | -8.26% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| | 2014 Council Adopted 6-12-13 13-131 | | 2015 Department Request | | 2015 Budget Board Recommend | | 2015 Manager Recommend | | Net Change | |
|---------------------------------------|----------------------------------------------|-----------|-------------------------------|-----------|-----------------------------------|-----------|------------------------------|----------|----------------------------|----------------|
| | | | | | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| GENERAL FUND | | | | | | | | | | |
| 0100672 572571 I06SCH | 113,438 | 104,063 | 104,063 | 104,063 | 104,063 | 104,063 | 104,063 | -9,375 | -8.26% | |
| TOTAL SCHOOL BONDS | 1,559,540 | 1,496,679 | 1,496,679 | 1,496,679 | 1,496,679 | 1,496,679 | 1,496,679 | -62,861 | -4.03% | |
| 0100673 SEWER BONDS | | | | | | | | | | |
| 0100673 573210 P92 SEW9/1 | 145,000 | 0 | 0 | 0 | 0 | 0 | 0 | -145,000 | -100.00% | |
| 0100673 573250 P03sSW1/28 | 294,000 | 299,000 | 299,000 | 299,000 | 299,000 | 299,000 | 299,000 | 5,000 | 1.70% | |
| 0100673 573260 P06 SEW | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% | |
| 0100673 573270 PSEW06 9/1 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 0 | 0.00% | |
| 0100673 573610 I92 SEW9/1 | 2,685 | 0 | 0 | 0 | 0 | 0 | 0 | -2,685 | -100.00% | |
| 0100673 573611 I92 SEW3/1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| 0100673 573650 I03SW11/28 | 40,363 | 37,614 | 37,614 | 37,614 | 37,614 | 37,614 | 37,614 | -2,749 | -6.81% | |
| 0100673 573651 I03SW3/28 | 37,614 | 34,759 | 34,759 | 34,759 | 34,759 | 34,759 | 34,759 | -2,855 | -7.59% | |
| 0100673 573660 I06 SEW | 5,753 | 5,347 | 5,347 | 5,353 | 5,353 | 5,353 | 5,353 | -400 | -6.95% | |
| 0100673 573661 I06 SEW | 5,353 | 4,948 | 4,948 | 4,953 | 4,953 | 4,953 | 4,953 | -400 | -7.47% | |
| 0100673 573670 ISEW06 9/1 | 24,531 | 21,595 | 21,595 | 21,595 | 21,595 | 21,595 | 21,595 | -2,936 | -11.97% | |
| 0100673 573671 ISEW06 3/1 | 24,531 | 21,595 | 21,595 | 21,595 | 21,595 | 21,595 | 21,595 | -2,936 | -11.97% | |
| TOTAL SEWER BONDS | 774,830 | 619,858 | 619,869 | 619,869 | 619,869 | 619,869 | 619,869 | -154,961 | -20.00% | |
| 0100674 REFUNDING BONDS | | | | | | | | | | |
| 0100674 574140 P02SWW7/15 | 275,000 | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 | -5,000 | -1.82% | |
| 0100674 574440 I02SWW1/15 | 21,225 | 16,496 | 16,496 | 16,496 | 16,496 | 16,496 | 16,496 | -4,729 | -22.28% | |
| 0100674 574441 I02SWW7/15 | 25,759 | 21,221 | 21,221 | 21,221 | 21,221 | 21,221 | 21,221 | -4,538 | -17.62% | |
| 0100674 574150 06 SCHOOL | 225,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | -5,000 | -2.22% | |
| 0100674 574550 06 SCHOOL 11/1 | 4,400 | 0 | 0 | 0 | 0 | 0 | 0 | -4,400 | -100.00% | |
| 0100674 574551 06 SCHOOL 5/1 | 8,900 | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 | -4,500 | -50.56% | |
| TOTAL REFUNDING BONDS | 560,284 | 532,117 | 532,117 | 532,117 | 532,117 | 532,117 | 532,117 | -28,167 | -5.03% | |
| | | | | | | | 3,216,062 | | | |
| TOTAL BOND FEES/COSTS | | | | | | | | 0 | #DIV/0! | |
| 0100677 577000 BOND REGISTRATION FEES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.00% | |
| 0100677 BOND REGISTRATION FEES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.00% | |
| 0100679 LOANS | | | | | | | | | | |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS
FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|------------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| 0100679 P14 NORTH BRIDGE | | | TBD | TBD | | |
| 0100679 I14 NORTH BRIDGE | | | TBD | 5,384 | | |
| 0100679 I14 NORTH BRIDGE | | | TBD | 6,460 | | |
| 0100781 LOANS | 0 | 0 | 0 | 11,844 | | |
| GENERAL GOVERNMENT-CAPITAL IMP | | | | | | |
| 0100781 0100781 531210 OPEB ANALYSIS | 10,000 | | | | -10,000 | -100.00% |
| 0100781 531600 ASSESSMENT | | | 70,000 | 0 | 0 | #DIV/0! |
| 0100781 531610 OSP-PROFESSIONAL SERVICES | 75,000 | | 75,000 | 75,000 | 0 | 0.00% |
| 0100781 539000 OTHER SERV | 30,000 | | 6,100 | 19,895 | -10,105 | -33.68% |
| 0100781 554210 MACH EQUIP | 20,000 | | 21,575 | 15,500 | -4,500 | -22.50% |
| 0100781 554590 OTHER IMPROVEMENTS | 0 | | | | 0 | #DIV/0! |
| 0100781 GENERAL GOVERNMENT-CAPITAL IMP | 135,000 | 2,800,000 | 172,675 | 110,395 | -24,605 | -18.23% |
| POLICE - CAPITAL IMPROVEMENTS | | | | | | |
| 0100783 554100 BUILDING | 10,000 | | 34,225 | 34,225 | 24,225 | 242.25% |
| 0100783 554210 MACH EQUIP | 8,630 | | 0 | 5,000 | -3,630 | -42.06% |
| 0100783 554500 VEHICLE | 35,000 | | 35,100 | 35,100 | 100 | 0.29% |
| TOTAL POLICE - CAPITAL IMPROVEMENTS | 53,630 | 0 | 69,325 | 74,325 | 20,695 | 38.59% |
| PUBLIC WORKS-CAPITAL IMPROV | | | | | | |
| 0100784 531300 ENGINEER | 131,000 | | 125,000 | 50,000 | -81,000 | -61.83% |
| 0100784 554210 MACH EQUIP | 0 | | 45,000 | 210,000 | 210,000 | #DIV/0! |
| 0100784 554560 DUMP TRUCK | 252,000 | | 113,000 | 0 | -252,000 | -100.00% |
| 0100784 554595 NEIGHBORHD | 40,000 | | 40,000 | 40,000 | 0 | 0.00% |
| 0100784 554628 CRACK SEALING | 45,000 | | 30,000 | 30,000 | -15,000 | -33.33% |
| 0100784 554695 STREET SIGN REPLACEMENT | 15,000 | | 7,500 | 7,500 | -7,500 | -50.00% |
| 0100784 558460 RAIL TRAIL | 10,000 | | | | -10,000 | -100.00% |
| 0100784 558490 TREE TRIMMING PROGRAM | 35,000 | | 30,000 | 30,000 | -5,000 | -14.29% |
| WILSON RESERVOIR SPILLWAY | 0 | | 250,000 | 250,000 | 250,000 | #DIV/0! |
| PASCOAG BRIDGEWAY | 50,000 | | | | -50,000 | -100.00% |
| 0100784 559585 LANDFILL MONITORING | 50,000 | | 50,000 | 50,000 | 0 | 0.00% |

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS

FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | Net Change | |
|----------------------------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |
| BEACH ROAD | | | 90,000 | Hold | | |
| HIGHLAND ROAD | | | 50,000 | Hold | | |
| LAKE SHORE DRIVE | | | 410,000 | Hold | | |
| LAKE VIEW ROAD | | | 80,000 | Hold | | |
| MAPLE TERRACE | | | 60,000 | Hold | | |
| MICHELLE DRIVE | | | 20,000 | 20,000 | | |
| OAKLAND BIKE PATH | | | 200,000 | 95,000 | | |
| PASCOAG MAIN ST - GAS LINE | | | | 65,000 | | |
| ROBERT STREET | | | 37,000 | 37,000 | | |
| SHADY LANE | | | 250,000 | Hold | | |
| UNION AVENUE | | | 160,000 | 160,000 | | |
| TOTAL PUBLIC WORKS-CAPITAL IMPROV | 816,000 | 0 | 2,047,500 | 1,044,500 | 228,500 | 28.00% |
| 0100785 RECREATION/CULTURE CAPITAL IMP | | | | | | |
| TOTAL RECREATION/CULTURE CAPITAL IMP | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 0100787 SCHOOL - CAPITAL IMPROVEMENTS | | | | | | |
| 0100787 554100 BUILDING | | | 400,000 | 673,298 | 673,298 | #DIV/0! |
| 0100787 554600 OTHER IMPR | 218,215 | | | | -218,215 | -100.00% |
| TOTAL SCHOOL - CAPITAL IMPROVEMENTS | 218,215 | 0 | 400,000 | 673,298 | 455,083 | 208.55% |
| 0100999 OTHER FINANCING USES | | | | | | |
| 0100999 599200 TR SCHOOL DEPARTMENT | 29,305,000 | 31,055,115 | 29,598,050 | 29,867,052 | 562,052 | 1.92% |
| 0100999 599710 TR NARCOTC | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 0100999 599780 TR MAJOR CAP | 1,544,329 | 0 | 110,500 | 897,482 | -646,847 | -41.89% |
| 0100999 599990 TR -OVERLAY | 800,000 | 800,000 | 800,000 | 800,000 | 0 | 0.00% |
| 0100999 OTHER FINANCING USES | 31,654,329 | 31,860,115 | 30,513,550 | 31,569,534 | -84,795 | -0.27% |
| TOTAL GENERAL FUND | 45,942,762 | 48,258,460 | 46,727,173 | 46,842,933 | 900,171 | 1.96% |

➤ Manager's Recommended
Revenue Budget

MANAGER'S RECOMMENDED REVENUE BUDGET
FYE JUNE 30, 2015

| GENERAL FUND | 2014 Council Adopted 13-131 6/12/13 | 2014 Council Adopted Less Tax Levy | 2015 Department | 2015 Budget Board | 2015 Manager | Net Change Amount | Percent |
|----------------------------------|----------------------------------------------|---------------------------------------------|--------------------|----------------------|--------------------|----------------------|---------------|
| GEN FUND -PROPERTY TAX | -29,284,890 | -434,000 | -450,000 | -450,000 | -465,000 | -31,000 | 7.14% |
| GEN FUND-LICENSES/PERMITS/FEES | -300,375 | -300,375 | -305,375 | -305,375 | -347,375 | -47,000 | 15.65% |
| GEN FUND-INTERGOVERNMENTAL | -15,609,722 | -15,609,722 | -15,684,206 | -15,684,206 | -15,690,206 | -80,484 | 0.52% |
| GEN FUND-SERVICES/ASSESSMENTS | -66,500 | -66,500 | -96,500 | -96,500 | -96,500 | -30,000 | 45.11% |
| GEN FUND-INTEREST ON INVESTMENTS | -21,500 | -21,500 | -21,500 | -21,500 | -21,500 | 0 | 0.00% |
| GEN FUND-MISCELLANEOUS REVENUE | -35,000 | -35,000 | -35,000 | -35,000 | -35,000 | 0 | 0.00% |
| GEN FUND-FUND BALANCE TRANSFER | -624,775 | -624,775 | -289,950 | -289,950 | -378,338 | 246,437 | -39.44% |
| Total | -45,942,762 | -17,091,872 | -16,882,531 | -16,882,531 | -17,033,919 | 57,953 | -0.34% |

Budget Non-Property
Tax Revenue Summary

**MANAGER'S RECOMMENDED REVENUE BUDGET
FYE JUNE 30, 2015**

| | | 2014 Council Adopted Less Tax Levy | 2015 Department | 2015 Budget Board | 2015 Manager | Net Change Amount | Percent |
|---------------------|---------------------------------------|---------------------------------------------|--------------------|----------------------|--------------|----------------------|---------|
| GENERAL FUND | | | | | | | |
| 100001 | <u>GEN FUND -PROPERTY TAX</u> | | | | | | |
| 100001 | 411750 INT - TAX | -135,000 | -150,000 | -150,000 | -165,000 | -30,000 | 22.22% |
| 100001 | 411810 BHA PILOT | -17,000 | -18,000 | -18,000 | -18,000 | -1,000 | 5.88% |
| 100001 | 411980 TAX PRIOR YRS | -280,000 | -280,000 | -280,000 | -280,000 | 0 | 0.00% |
| 100001 | 412007 TAX REV 2007 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100001 | 422190 FEES-OTHER | -2,000 | -2,000 | -2,000 | -2,000 | 0 | 0.00% |
| TOTAL | GEN FUND -PROPERTY TAX | -434,000 | -450,000 | -450,000 | -465,000 | -31,000 | 7.14% |
| 100002 | <u>GEN FUND-LICENSES/PERMITS/FEES</u> | | | | | | |
| 100002 | 422110 CERT/COPY | -20,000 | -20,000 | -20,000 | -20,000 | 0 | 0.00% |
| 100002 | 422120 MARRIAGE | -700 | -700 | -700 | -700 | 0 | 0.00% |
| 100002 | 422130 PROBATE | -15,000 | -15,000 | -15,000 | -15,000 | 0 | 0.00% |
| 100002 | 422140 RECORDING | -120,000 | -120,000 | -120,000 | -135,000 | -15,000 | 12.50% |
| 100002 | 422150 RE TR/STAM | -60,000 | -65,000 | -65,000 | -80,000 | -20,000 | 33.33% |
| 100002 | 422190 FEES-OTHER | -100 | -100 | -100 | -100 | 0 | 0.00% |
| 100002 | 422210 DOG LICENSES | -4,000 | -4,000 | -4,000 | -4,000 | 0 | 0.00% |
| 100002 | 422215 ACO FEES | -3,000 | -3,000 | -3,000 | -3,000 | 0 | 0.00% |
| 100002 | 422220 ENTERTAINM | -2,000 | -2,000 | -2,000 | -2,000 | 0 | 0.00% |
| 100002 | 422230 FISH/HUNT | -175 | -175 | -175 | -175 | 0 | 0.00% |
| 100002 | 422240 KENNEL | -400 | -400 | -400 | -400 | 0 | 0.00% |
| 100002 | 422250 LIQUOR LIC | -10,000 | -10,000 | -10,000 | -10,000 | 0 | 0.00% |
| 100002 | 422350 SUNDAY/HOL | -1,000 | -1,000 | -1,000 | -1,000 | 0 | 0.00% |
| 100002 | 422400 VICTUALING | -1,000 | -1,000 | -1,000 | -1,000 | 0 | 0.00% |
| 100002 | 422450 OTHER LIC | -1,000 | -1,000 | -1,000 | -1,000 | 0 | 0.00% |
| 100002 | 422490 LICENSE-OT | -500 | -500 | -500 | -500 | 0 | 0.00% |
| 100002 | 422510 BUILD PERM | -28,000 | -28,000 | -28,000 | -40,000 | -12,000 | 42.86% |
| 100002 | 422520 ELECTR PER | -8,000 | -8,000 | -8,000 | -8,000 | 0 | 0.00% |
| 100002 | 422530 PLUMBING | -2,500 | -2,500 | -2,500 | -2,500 | 0 | 0.00% |
| 100002 | 422540 MECHANICAL | -10,000 | -10,000 | -10,000 | -10,000 | 0 | 0.00% |
| 100002 | 422550 CERT OCCUP | -500 | -500 | -500 | -500 | 0 | 0.00% |
| 100002 | 422719 TAX LIENS | -10,000 | -10,000 | -10,000 | -10,000 | 0 | 0.00% |
| 100002 | 422722 ASSR PHOTO | -400 | -400 | -400 | -400 | 0 | 0.00% |
| 100002 | 433740 ZONING APPL | -2,000 | -2,000 | -2,000 | -2,000 | 0 | 0.00% |
| 100002 | 433745 MISC- ZONIN | -100 | -100 | -100 | -100 | 0 | 0.00% |
| TOTAL | GEN FUND-LICENSES/PERMITS/FEES | -300,375 | -305,375 | -305,375 | -347,375 | -47,000 | 15.65% |

**MANAGER'S RECOMMENDED REVENUE BUDGET
FYE JUNE 30, 2015**

| GENERAL FUND | 2014 Council Adopted Less Tax Levy | 2015 Department | 2015 Budget Board | 2015 Manager | Net Change Amount | Percent |
|------------------------------------------------|---------------------------------------------|--------------------|----------------------|--------------------|----------------------|---------------|
| 100003 GEN FUND-INTERGOVERNMENTAL | | | | | | |
| 100003 433210 PILOT | -105,867 | -112,265 | -112,265 | -112,265 | -6,398 | 6.04% |
| 100003 433220 TELEPHONE | -192,019 | -199,730 | -199,730 | -199,730 | -7,711 | 4.02% |
| 100003 433225 EX PHASE O | -210,552 | -192,748 | -192,748 | -192,748 | 17,804 | -8.46% |
| 100003 433235 MEALS TAX | -179,986 | -183,855 | -183,855 | -183,855 | -3,869 | 2.15% |
| 100003 433300 SCH HOUSING/CONSTRUCTIC | -1,248,970 | -1,200,000 | -1,200,000 | -1,200,000 | 48,970 | -3.92% |
| 100003 433350 LIBRARY CONSTRUCTION AID | -291,100 | -283,800 | -283,800 | -283,800 | 7,300 | -2.51% |
| 100003 433385 INCENTIVE AID - PENSIONS | 0 | -75,644 | -75,644 | -75,644 | -75,644 | #DIV/0! |
| 100003 433450 POLICE FIN | -17,000 | -17,000 | -17,000 | -23,000 | -6,000 | 35.29% |
| 100003 433500 SCH OPERATIONS-GENERAL , | -13,069,228 | -13,074,164 | -13,074,164 | -13,074,164 | -4,936 | 0.04% |
| 100003 433650 MEDICAID | -250,000 | -300,000 | -300,000 | -300,000 | -50,000 | 20.00% |
| 100003 433730 PL BD-ADMN | -5,000 | -5,000 | -5,000 | -5,000 | 0 | 0.00% |
| 100003 433740 ZONING | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100003 433770 SCH REIMB | -20,000 | -20,000 | -20,000 | -20,000 | 0 | 0.00% |
| 100003 433790 MISC - MUN | -20,000 | -20,000 | -20,000 | -20,000 | 0 | 0.00% |
| Local Roads Program | | | | | 0 | #DIV/0! |
| TOTAL GEN FUND-INTERGOVERNMENTAL | -15,609,722 | -15,684,206 | -15,684,206 | -15,690,206 | -80,484 | 0.52% |
| 100004 GEN FUND-SERVICES/ASSESSMENTS | | | | | | |
| 100004 444100 POL DETAIL | -20,000 | -50,000 | -50,000 | -50,000 | -30,000 | 150.00% |
| 100004 444101 CRUISER FEE | -5,000 | -5,000 | -5,000 | -5,000 | 0 | 0.00% |
| 100004 444120 VIN CHECKS | -4,000 | -4,000 | -4,000 | -4,000 | 0 | 0.00% |
| 100004 444135 TRAF COST | -1,000 | -1,000 | -1,000 | -1,000 | 0 | 0.00% |
| 100004 444140 LOCAL FINE | -25,000 | -25,000 | -25,000 | -25,000 | 0 | 0.00% |
| 100004 444145 LOCAL COST | -10,000 | -10,000 | -10,000 | -10,000 | 0 | 0.00% |
| 100004 444149 LOCAL PENL | -1,000 | -1,000 | -1,000 | -1,000 | 0 | 0.00% |
| 100004 444150 MISC- POLIC | -500 | -500 | -500 | -500 | 0 | 0.00% |
| TOTAL GEN FUND-SERVICES/ASSESSMENTS | -66,500 | -96,500 | -96,500 | -96,500 | -30,000 | 45.11% |
| 100005 GEN FUND-INTEREST ON INVESTMENTS | | | | | | |
| 100005 455110 INT -BANK OF AMERICA | -2,400 | -2,400 | -2,400 | -2,400 | 0 | 0.00% |
| 100005 455160 INT -MUNI+ | -2,000 | -2,000 | -2,000 | -2,000 | 0 | 0.00% |
| 100005 455166 INT-FEDINS | -2,600 | -2,600 | -2,600 | -2,600 | 0 | 0.00% |
| 100005 455168 INT-USA MUTUAL | -500 | -500 | -500 | -500 | 0 | 0.00% |

MANAGER'S RECOMMENDED REVENUE BUDGET
FYE JUNE 30, 2015

| | 2014 Council Adopted Less Tax Levy | 2015 Department | 2015 Budget Board | 2015 Manager | Net Change | |
|----------------------------------------------|---------------------------------------------|--------------------|----------------------|--------------|------------|----------|
| | | | | | Amount | Percent |
| GENERAL FUND | | | | | | |
| 100005 455185 INT-WASHINGTON TRUST | -4,000 | -4,000 | -4,000 | -4,000 | 0 | 0.00% |
| 100005 455190 WEBSTER BK | -10,000 | -10,000 | -10,000 | -10,000 | 0 | 0.00% |
| TOTAL GEN FUND-INTEREST ON INVESTMENTS | -21,500 | -21,500 | -21,500 | -21,500 | 0 | 0.00% |
| 100006 GEN FUND-MISCELLANEOUS REVENUE | | | | | | |
| 100006 466300 RENTAL INC | -35,000 | -35,000 | -35,000 | -35,000 | 0 | 0.00% |
| TOTAL GEN FUND-MISCELLANEOUS REVENUE | -35,000 | -35,000 | -35,000 | -35,000 | 0 | 0.00% |
| 100009 GEN FUND-FUND BALANCE TRANSFER | | | | | | |
| 100009 499200 TR I/O SPECIAL REVENUE | -5,000 | -5,000 | -5,000 | -5,000 | 0 | 0.00% |
| 100009 499260 TR I/O SPEC REV - BEC | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100009 499440 TR I/O SPEC REV - Recycling F | -26,000 | -26,000 | -26,000 | -26,000 | 0 | 0.00% |
| 100009 499510 TR I/O SPEC REV - Recreation I | -16,275 | -15,950 | -15,950 | -15,950 | 325 | -2.00% |
| 100009 499800 TR I/O SPEC REV - Spring Lake | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100009 499800 TR IN - SPRING LAKE | -5,000 | -5,000 | -5,000 | -5,000 | 0 | 0.00% |
| 100009 499805 TR WWT ASSESSMENTS | -45,000 | -20,000 | -20,000 | -20,000 | 25,000 | -55.56% |
| 100009 499810 TR WWT DEBT | -220,000 | -218,000 | -218,000 | -218,000 | 2,000 | -0.91% |
| TR Major Capital | | | | -88,388 | -88,388 | #DIV/0! |
| 100009 499880 TR I/O SPEC REV - Debt Reduc | -307,500 | 0 | 0 | 0 | 307,500 | -100.00% |
| 100009 499990 FND BAL TR | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| TOTAL GEN FUND-FUND BALANCE TRANSFER | -624,775 | -289,950 | -289,950 | -378,338 | 246,437 | -39.44% |
| TOTAL GENERAL FUND | -17,091,872 | -16,882,531 | -16,882,531 | -17,033,919 | 57,953 | -0.34% |

➤ Manager's Recommended
Town Restricted Fund

MANAGER'S RECOMMENDED BUDGET APPROPRIATIONS
FYE JUNE 30, 2015

| <u>GENERAL FUND</u> | 2014 Council Adopted 6-12-13 13-131 | 2015 Department Request | 2015 Budget Board Recommend | 2015 Manager Recommend | <u>Net Change</u> | |
|---------------------|----------------------------------------------|-------------------------------|-----------------------------------|------------------------------|----------------------------|----------------|
| | | | | | FYE 2014 to FYE 2015 | Percent (%) |

TOWN RESTRICTED FUND

Funding Source:

| | | | | | | |
|------------------------------|---------|-------|-------|---------|--------|----------|
| TRANSFER IN - GENERAL FUND | -67,800 | 5,700 | 5,700 | -55,700 | 12,100 | -17.85% |
| Transfer In - Debt Reduction | -70,000 | 0 | 0 | 0 | 70,000 | -100.00% |

Appropriations:

| | | | | | | |
|--------------|--------|--|--|--------|---|-------|
| UNEMPLOYMENT | | | | | 0 | 0.00% |
| COMPENSATION | 50,000 | | | 50,000 | | |

*

| | | | | | | |
|-------------------------|--------|---|---|---|---------|----------|
| SCHOOL FUEL CONTINGENCY | 70,000 | 0 | 0 | 0 | -70,000 | -100.00% |
|-------------------------|--------|---|---|---|---------|----------|

ENERGY CONTINGENCY -

| | | | | | | |
|---------------------|--------|-------|-------|-------|--------|----------|
| Combined | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| WELL ONE - NW COMM | | | | | | |
| NURSING | 11,400 | 5,700 | 5,700 | 5,700 | -5,700 | -50.00% |
| RECREATION PROGRAMS | 6,400 | 0 | 0 | 0 | -6,400 | -100.00% |

| | | | | | | |
|-------|---------|-------|-------|--------|---------|---------|
| Total | 137,800 | 5,700 | 5,700 | 55,700 | -82,100 | -59.58% |
|-------|---------|-------|-------|--------|---------|---------|