		COMPARISON OF PROGRAM SPENDING					
	April 24, 2013						
		FY2012	**FY2013**	**FY2014**	**COMPARE FY14 to FY13**		**FY2014**
		EXPENDED	**BUDGET**	**REQUEST**	**$ CHANGE**	**% CHANGE**	**FINANCE**
CODE	**CATEGORY**						**COMM**
100	**GENERAL GOVT.**						**RECOMM**
114	MODERATOR	150.00	150.00	150.00	0.00	0.0%	150.00
122	SELECTMEN	42,141.42	42,766.00	44,081.00	1,315.00	3.1%	44,081.00
123	TOWN ADMIN.	84,153.81	86,727.00	87,977.00	1,250.00	1.4%	87,977.00
131	FIN. COMM.	180.33	500.00	500.00	0.00	0.0%	500.00
132	RESERVE FUND	42,728.00	70,000.00	70,000.00	0.00	0.0%	70,000.00
135	TOWN ACCT.	89,254.73	87,152.00	82,855.00	-4,297.00	-4.9%	82,855.00
141	ASSESSORS	90,406.67	90,440.00	91,716.00	1,276.00	1.4%	91,716.00
145	TREASURER	69,318.12	73,167.00	77,716.00	4,549.00	6.2%	77,716.00
146	COLLECTOR	80,444.00	78,168.00	79,695.37	1,527.37	2.0%	79,695.37
151	TOWN COUNSEL	25,235.00	29,459.00	29,841.00	382.00	1.3%	29,841.00
155	COMPUTER	37,026.71	47,966.00	47,966.00	0.00	0.0%	47,966.00
156	LAND USE ASSISTANT	24,001.92	25,431.00	25,831.00	400.00	1.6%	25,831.00
161	TOWN CLERK	55,422.41	57,818.00	58,579.00	761.00	1.3%	58,579.00
163	BD. OF REG.	8,650.33	15,231.00	7,395.00	-7,836.00	-51.4%	7,395.00
171	CONSERV COMM	229.64	700.00	700.00	0.00	0.0%	700.00
175	PLANNING BD.	3,109.75	8,558.00	8,558.00	0.00	0.0%	8,558.00
176	ZBA	1,980.45	2,575.00	2,575.00	0.00	0.0%	2,575.00
188	CDC	499.76	15,000.00	15,000.00	0.00	0.0%	15,000.00
195	TOWN REPORTS	4,000.00	4,500.00	4,500.00	0.00	0.0%	4,500.00
196	OFFICE EQUIP MAINT	7,441.90	13,000.00	13,000.00	0.00	0.0%	13,000.00
197	STAFF DEV.	1,413.19	1,500.00	1,500.00	0.00	0.0%	1,500.00
	TOTAL GEN. GOVT.	**667,788.14**	**750,808.00**	**750,135.37**	-672.63	-0.1%	**750,135.37**

		FY12 EXPENDED	FY13 BUDGET	FY14 REQUEST	$ FY14 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
200	**PUBLIC SAFETY**						
210	POLICE	959,718.49	954,115.00	914,637.85	-39,477.15	-4.1%	914,637.85
221	FIRE DEPT.	104,466.14	162,705.00	162,705.00	0.00	0.0%	162,705.00
241	BLDG. INSPECTOR	83,707.10	92,584.00	93,785.00	1,201.00	1.3%	93,785.00
242	GAS INSPECTOR	4,967.29	5,245.00	5,315.00	70.00	1.3%	5,315.00
244	SEALER	5,224.05	5,325.00	5,400.00	75.00	1.4%	5,400.00
245	WIRING INSPECT.	6,421.45	6,770.00	6,862.00	92.00	1.4%	6,862.00
246	PLUMBING INSP.	6,312.50	6,688.00	6,778.00	90.00	1.3%	6,778.00
291	EMERGENCY MGMT	1,499.85	1,500.00	1,500.00	0.00	0.0%	1,500.00
292	ANIMAL CONTROL	8,071.68	9,418.50	9,520.00	101.50	1.1%	9,520.00
299	COMMUNICATION	153,686.70	191,083.00	191,634.26	551.26	0.3%	191,634.26
	TOTAL PUB.SAFETY	**1,334,075.25**	**1,435,433.50**	**1,398,137.11**	**-37,296.39**	**-2.6%**	**1,398,137.11**
300	**EDUCATION**						
300	SCHOOL DEPT.	7,652,956.00	7,888,171.00	8,144,175.00	256,004.00	3.2%	**8,144,175.00**
		7,652,956.00	**7,888,171.00**	**8,144,175.00**	**256,004.00**	**3.25%**	**8,144,175.00**
400	**PUBLIC WORKS**						
421	ADMIN.	40,224.13	40,424.00	41,461.00	1,037.00	2.6%	41,461.00
422	CONSTR & MAINT	331,824.23	314,536.00	321,191.00	6,655.00	2.1%	321,191.00
423	SNOW & ICE	303,713.68	407,411.00	402,801.00	-4,610.00	-1.1%	402,801.00
424	STREET LIGHTS	68,572.36	73,400.00	73,400.00	0.00	0.0%	73,400.00
425	FORESTRY	14,370.50	15,400.00	17,400.00	2,000.00	13.0%	17,400.00
433	SANITARY LANDFILL	13,510.34	14,400.00	14,400.00	0.00	0.0%	14,400.00
654	PLAYGROUNDS	24,997.56	19,266.00	19,320.00	54.00	0.3%	19,320.00
192	AIROLDI BLDG	37,247.84	41,431.00	41,783.00	352.00	0.8%	41,783.00
193	MEMORIAL HALL	49,903.65	57,921.00	58,829.00	908.00	1.6%	58,829.00
491	CEMETERY	69,069.59	76,231.00	78,764.00	2,533.00	3.3%	78,764.00
	TOT. PUBLIC WORKS	**953,433.88**	**1,060,420.00**	**1,069,349.00**	**8,929.00**	**0.8%**	**1,069,349.00**

		FY12 EXPENDED	FY13 BUDGET	FY14 REQUEST	$ FY14 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
500	**HEALTH AND HUMAN SERVICES**						
511	BD. OF HEALTH	0.00	765.00	765.00	0.00	0.0%	765.00
519	TRI-TOWN HEALTH	84,436.33	87,804.66	88,053.08	248.42	0.3%	88,053.08
522	LEE VNA	16,387.50	22,943.00	22,943.00	0.00	0.0%	22,943.00
523	BERK. M. HEALTH	2,184.00	2,184.00	2,866.73	682.73	31.3%	2,866.73
523	COMMUNITY HEALTH	0.00	0.00	5,000.00	5,000.00		1,000.00
540	CABLE ADVISORY COMM	150.00	150.00	150.00	0.00	0.0%	150.00
541	COUNCIL ON AGING	69,108.22	68,289.00	63,291.00	-4,998.00	-7.3%	63,291.00
542	LEE YOUTH	47,537.00	47,537.00	47,537.00	0.00	0.0%	47,537.00
543	VETS AGENT	26,532.87	33,447.00	87,568.68	54,121.68	161.8%	87,568.68
	TOTAL H&H.S.	**246,335.92**	**263,119.66**	**318,174.49**	**55,054.83**	**20.9%**	**314,174.49**
600	**REC. AND CULTURE**						
610	LIBRARY	250,157.98	253,012.00	260,605.00	7,593.00	3.0%	260,605.00
620	SANDY BEACH	41,371.56	42,366.00	42,366.00	0.00	0.0%	42,366.00
691	HISTORIC COMM.	0.00	485.00	485.00	0.00	0.0%	485.00
693	VFW	2,200.68	2,600.00	2,600.00	0.00	0.0%	2,600.00
	TOTAL REC & CULT.	**293,730.22**	**298,463.00**	**306,056.00**	**7,593.00**	**2.5%**	**306,056.00**
700	**DEBT SERVICE**						
710	L.T. DEBT (P)	770,000.00	805,000.00	845,000.00	40,000.00	5.0%	845,000.00
721	L.T. DEBT (I)	461,558.75	433,634.00	395,434.00	-38,200.00	-8.8%	395,434.00
722	S.T. DEBT (I)	1,750.00	2,500.00	2,500.00	0.00	0.0%	2,500.00
	TOTAL DEBT SVC.	**1,233,308.75**	**1,241,134.00**	**1,242,934.00**	**1,800.00**	**0.1%**	**1,242,934.00**
800	**INTERGOV**						
	BERK REG PLANNING	3,805.58	3,984.00	4,084.00	100.00	2.5%	4,084.00
	TOTAL INTERGOVT	**3,805.58**	**3,984.00**	**4,084.00**	**100.00**	**2.5%**	**4,084.00**

		FY12 EXPENDED	FY13 BUDGET	FY14 REQUEST	$ FY14 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
900	**FIXED COSTS**						
911-912	**EMPL. BENEFITS**						
911	MEDICARE	116,480.62	118,500.00	121,620.00	3,120.00	2.6%	121,620.00
911	B.C. RETIREMENT	615,951.34	645,441.00	680,261.00	34,820.00	5.4%	680,261.00
912	HEALTH INS.	2,497,841.05	2,782,235.00	2,584,245.42	-197,989.58	-7.1%	2,584,245.42
912	LIFE INS.	13,065.95	14,239.00	14,093.00	-146.00	-1.0%	14,093.00
912	WORKERS COMP	62,501.10	72,100.00	74,359.00	2,259.00	3.1%	74,359.00
912	POLICE MED.	865.57	1,900.00	1,900.00	0.00	0.0%	1,900.00
912	MEDICARE B PENALTY	3,023.76	2,329.00	2,422.00	93.00	4.0%	2,422.00
	TOTAL EMPL. BEN.	**3,309,729.39**	**3,636,744.00**	**3,478,900.42**	**-157,936.58**	**-4.3%**	**3,478,900.42**
940	**INSURANCES**						
945	LIABILITY INS.						
	GEN/PROP/LIAB	59,107.46	76,328.00	82,818.00	6,490.00	8.5%	82,818.00
	SCHOOL BOARD						
946	OTHER INSUR.						
	POLICE AND						
	FIRE ACCIDENT	45,703.00	48,500.00	54,000.00	5,500.00	11.3%	54,000.00
	SUB. TOTAL INSUR	104,810.46	124,828.00	136,818.00	11,990.00	9.6%	136,818.00
	TOTAL FIXED COST	**3,414,539.85**	**3,761,572.00**	**3,615,718.42**	**-145,946.58**	**-3.9%**	**3,615,718.42**
	TOTAL BUDGET	**15,799,973.59**	**16,703,105.16**	**16,848,763.39**	**145,565.23**	**0.9%**	**16,844,763.39**
	TOTAL W/O Accounts	**15,407,494.75**	**16,204,362.00**	**16,340,936.31**	**136,481.31**	**0.8%**	**16,340,936.31**
	132, 221, 241, 292, 491, 519						

		FY12 EXPENDED	FY13 BUDGET	FY14 REQUEST	$ FY14 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
	RESERVE REVENUE & ENTERPRISE (RR&E) ACCOUNTS						
231	AMBULANCE	381,958.99	421,585.36	432,224.00	10,638.64	2.5%	432,224.00
440	WPCF	2,083,433.27	2,088,614.00	2,088,425.00	-189.00	0.0%	2,088,425.00
442	SEWAGE C&M	2,456.00	26,432.00	26,621.00	189.00	0.7%	26,621.00
443	PUMP STATION	15,879.02	25,800.00	25,800.00	0.00	0.0%	25,800.00
	SUB. TOTAL SEWER	2,101,768.29	2,140,846.00	2,140,846.00	0.00	0.0%	2,140,846.00
452	WATER DIST.	940,706.25	986,631.00	982,613.00	-4,018.00	-0.4%	982,613.00
	TOTAL RR&E ACCOUNTS	**3,424,433.53**	**3,549,062.36**	**3,555,683.00**	**6,620.64**	**0.2%**	**3,555,683.00**
	GRAND TOTAL	**19,224,407.12**	**20,252,167.52**	**20,404,446.39**	**152,185.87**	**0.8%**	**20,400,446.39**