		COMPARISON OF PROGRAM SPENDING					
	April 23, 2014						
		FY2013	**FY2014**	**FY2015**	**COMPARE FY15 to FY14**		**FY2015**
		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	42,754.41	44,081.00	45,489.00	1,408.00	3.2%	45,489.00
123	TOWN ADMIN.	85,845.80	87,977.00	89,246.00	1,269.00	1.4%	89,246.00
131	FINANCE COMMITTEE	173.00	500.00	500.00	0.00	0.0%	500.00
132	RESERVE FUND	58,769.00	70,000.00	70,000.00	0.00	0.0%	70,000.00
135	TOWN ACCT.	83,035.70	82,855.00	83,029.00	174.00	0.2%	83,029.00
141	ASSESSORS	72,482.59	91,716.00	93,119.00	1,403.00	1.5%	93,119.00
145	TREASURER/COLLECTOR	73,366.13	77,716.00	147,729.00	70,013.00	90.1%	147,729.00
146	COLLECTOR	76,861.39	79,695.37	0.00	-79,695.37	-100.0%	0.00
151	TOWN COUNSEL	26,409.00	29,841.00	30,979.00	1,138.00	3.8%	30,979.00
155	INFORMATION TECH.	30,716.88	47,966.00	43,071.00	-4,895.00	-10.2%	43,071.00
156	LAND USE ASSISTANT	24,536.26	25,831.00	26,618.00	787.00	3.0%	26,618.00
161	TOWN CLERK	57,259.33	58,579.00	59,648.00	1,069.00	1.8%	59,648.00
163	ELECTIONS/REG.	12,237.39	7,395.00	14,416.00	7,021.00	94.9%	14,416.00
171	CONSERVATION COM.	244.10	700.00	3,135.00	2,435.00	347.9%	3,135.00
175	PLANNING BD.	6,099.48	8,558.00	8,558.00	0.00	0.0%	8,558.00
176	ZONING BOARD	1,799.35	2,575.00	2,575.00	0.00	0.0%	2,575.00
188	LEE C.D.C.	15,000.00	15,000.00	15,000.00	0.00	0.0%	15,000.00
195	TOWN REPORTS	4,000.00	4,500.00	4,250.00	-250.00	-5.6%	4,250.00
196	OFFICE EQUIP MAINT	11,225.40	13,000.00	13,000.00	0.00	0.0%	13,000.00
197	STAFF DEVELOPMENT	307.24	1,500.00	1,500.00	0.00	0.0%	1,500.00
	TOTAL GEN. GOVT.	**683,272.45**	**750,135.37**	**752,012.00**	1,876.63	0.3%	**752,012.00**

		FY13 EXPENDED	FY14 BUDGET	FY15 REQUEST	$ FY15 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
200	**PUBLIC SAFETY**						
210	POLICE	909,982.31	914,637.85	926,351.00	11,713.15	1.3%	926,351.00
221	FIRE DEPT.	97,113.56	162,705.00	162,705.00	0.00	0.0%	162,705.00
241	BUILDING DEPT.	89,750.97	93,785.00	95,556.00	1,771.00	1.9%	95,556.00
242	GAS INSPECTOR	4,971.82	5,315.00	5,386.00	71.00	1.3%	5,386.00
244	SEALER/WEIGHTS MEAS	5,125.24	5,400.00	5,476.00	76.00	1.4%	5,476.00
245	WIRING INSPECTOR	6,372.01	6,862.00	7,613.00	751.00	10.9%	7,613.00
246	PLUMBING INSPECTOR	6,226.46	6,778.00	6,869.00	91.00	1.3%	6,869.00
291	EMERGENCY MGMT	1,500.00	1,500.00	1,500.00	0.00	0.0%	1,500.00
292	ANIMAL CONTROL	9,025.30	9,520.00	9,633.00	113.00	1.2%	9,633.00
299	COMMUNICATIONS	129,664.67	191,634.26	195,103.00	3,468.74	1.8%	195,103.00
	TOTAL PUB.SAFETY	**1,259,732.34**	**1,398,137.11**	**1,416,192.00**	**18,054.89**	**1.3%**	**1,416,192.00**
300	**EDUCATION**						
300	SCHOOL DEPT.	7,888,171.35	8,144,175.00	8,237,245.00	93,070.00	1.1%	**8,237,245.00**
		7,888,171.35	**8,144,175.00**	**8,237,245.00**	**93,070.00**	**1.14%**	**8,237,245.00**
400	**PUBLIC WORKS**						
421	B.P.W. ADMINISTRATOR	37,806.37	41,461.00	42,582.00	1,121.00	2.7%	42,582.00
422	HIGHWAY CONST.&MAINT	312,483.51	321,191.00	334,568.00	13,377.00	4.2%	334,568.00
423	SNOW & ICE	403,314.94	402,801.00	414,143.00	11,342.00	2.8%	414,143.00
424	STREET LIGHTING	70,691.64	73,400.00	73,400.00	0.00	0.0%	73,400.00
425	FORESTRY	14,064.76	17,400.00	17,400.00	0.00	0.0%	17,400.00
433	SANITARY LANDFILL	12,073.48	14,400.00	14,400.00	0.00	0.0%	14,400.00
654	PARKS & PLAYGROUNDS	19,135.69	19,320.00	19,375.00	55.00	0.3%	19,375.00
192	PUB.BLDG.-AIROLDI BLDG	35,532.52	41,783.00	42,190.00	407.00	1.0%	42,190.00
193	PUB BLDG-MEMORIAL HL	58,501.15	58,829.00	59,471.00	642.00	1.1%	59,471.00
491	CEMETERY	77,862.15	78,764.00	79,568.00	804.00	1.0%	79,568.00
	TOT. PUBLIC WORKS	**1,041,466.21**	**1,069,349.00**	**1,097,097.00**	**27,748.00**	**2.6%**	**1,097,097.00**

		FY13 EXPENDED	FY14 BUDGET	FY15 REQUEST	$ FY15 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	85,978.82	88,053.08	90,349.00	2,295.92	2.6%	90,349.00
522	PORCHLIGHT VNA	28,405.00	22,943.00	22,943.00	0.00	0.0%	22,943.00
523	BRIEN CENTER	2,184.00	2,866.73	2,867.00	0.27	0.0%	2,867.00
523	COMMUNITY HEALTH PG	0.00	1,000.00	1,000.00	0.00	0.0%	1,000.00
540	CABLE ADVISORY COMM	0.00	150.00	150.00	0.00	0.0%	150.00
541	COUNCIL ON AGING	65,909.20	63,291.00	62,778.00	-513.00	-0.8%	62,778.00
542	LEE YOUTH ASSOC.	47,537.00	47,537.00	47,537.00	0.00	0.0%	47,537.00
543	VETERAN'S SERVICES	67,765.10	87,569.00	57,375.00	-30,194.00	-34.5%	57,375.00
	TOTAL H&H.S.	**297,779.12**	**314,174.81**	**285,764.00**	**-28,410.81**	**-9.0%**	**285,764.00**
600	**REC. AND CULTURE**						
610	LEE LIBRARY	247,412.00	260,775.00	264,813.00	4,038.00	1.5%	264,813.00
620	SANDY BEACH	44,297.61	42,366.00	43,020.00	654.00	1.5%	43,020.00
691	HISTORIC COMM.	0.00	485.00	485.00	0.00	0.0%	485.00
693	WAR MEMORIALS	2,916.20	2,600.00	2,600.00	0.00	0.0%	2,600.00
	TOTAL REC & CULT.	**294,625.81**	**306,226.00**	**310,918.00**	**4,692.00**	**1.5%**	**310,918.00**
700	**DEBT SERVICE**						
710	LONG TERM DEBT (P)	805,000.00	845,000.00	1,110,000.00	265,000.00	31.4%	1,110,000.00
721	LONG TERM DEBT (I)	433,633.75	395,434.00	233,200.00	-162,234.00	-41.0%	233,200.00
722	SHORT TERM DEBT (I)	1,500.00	2,500.00	2,500.00	0.00	0.0%	2,500.00
	TOTAL DEBT SVC.	**1,240,133.75**	**1,242,934.00**	**1,345,700.00**	**102,766.00**	**8.3%**	**1,345,700.00**
800	**INTERGOV**						
	BERK REG PLANNING	3,983.56	4,084.00	4,186.00	102.00	2.5%	4,186.00
	TOTAL INTERGOVT	**3,983.56**	**4,084.00**	**4,186.00**	**102.00**	**2.5%**	**4,186.00**

		FY13 EXPENDED	FY14 BUDGET	FY15 REQUEST	$ FY15 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
900	**FIXED COSTS**						
911-912	**EMPL. BENEFITS**						
911	MEDICARE	121,604.25	121,620.00	127,029.00	5,409.00	4.4%	127,029.00
911	BERK. CTY RETIRMENT	639,956.29	680,261.00	721,997.00	41,736.00	6.1%	721,997.00
912	HEALTH INS.	2,600,741.82	2,584,245.42	2,686,354.00	102,108.58	4.0%	2,686,354.00
912	LIFE INS.	13,274.13	14,093.00	13,700.00	-393.00	-2.8%	13,700.00
912	WORKERS COMP	74,771.52	74,359.00	74,000.00	-359.00	-0.5%	74,000.00
912	POLICE MED.	1,024.42	1,900.00	1,900.00	0.00	0.0%	1,900.00
912	MEDICARE B PENALTY	2,354.10	2,422.00	2,500.00	78.00	3.2%	2,500.00
	TOTAL EMPL. BEN.	**3,453,726.53**	**3,478,900.42**	**3,627,480.00**	**148,501.58**	**4.3%**	**3,627,480.00**
940	**INSURANCES**						
945	LIABILITY INS.						
	GEN/PROP/LIAB	76,326.00	82,818.00	86,000.00	3,182.00	3.8%	86,000.00
	SCHOOL BOARD						
946	OTHER INSUR.						
	POLICE AND						
	FIRE ACCIDENT	48,462.00	54,000.00	57,750.00	3,750.00	6.9%	57,750.00
	SUB. TOTAL INSUR	124,788.00	136,818.00	143,750.00	6,932.00	5.1%	143,750.00
	TOTAL FIXED COST	**3,578,514.53**	**3,615,718.42**	**3,771,230.00**	**155,433.58**	**4.3%**	**3,771,230.00**
	TOTAL BUDGET	**16,287,679.12**	**16,844,933.71**	**17,220,344.00**	**375,332.29**	**2.2%**	**17,220,344.00**

		FY13 EXPENDED	FY14 BUDGET	FY15 REQUEST	$ FY15 CHANGE	% FY14 CHANGE	FIN COMM RECOMM
	RESERVE REVENUE & ENTERPRISE (RR&E) ACCOUNTS						
231	AMBULANCE	440,739.04	432,224.00	436,010.00	3,786.00	0.9%	436,010.00
440	WPCF	2,010,422.51	2,088,425.00	2,101,058.00	12,633.00	0.6%	2,101,058.00
442	SEWAGE C&M	3,560.05	26,621.00	26,819.00	198.00	0.7%	26,819.00
443	PUMP STATION	18,018.10	25,800.00	25,800.00	0.00	0.0%	25,800.00
	SUB. TOTAL SEWER	2,032,000.66	2,140,846.00	2,153,677.00	12,831.00	0.6%	2,153,677.00
452	WATER DIST.	966,184.72	982,613.00	1,007,029.00	24,416.00	2.5%	1,007,029.00
	TOTAL RR&E ACCOUNTS	**3,438,924.42**	**3,555,683.00**	**3,596,716.00**	**41,033.00**	**1.2%**	**3,596,716.00**
	GRAND TOTAL	**19,726,603.54**	**20,400,616.71**	**20,817,060.00**	**416,365.29**	**2.0%**	**20,817,060.00**