COMPARISON OF PROGRAM SPENDING

April 13, 2015

CODE	CATEGORY	FY2014 EXPENDED	FY2015 BUDGET	FY2016 REQUEST	COMPARE FY16 to FY15 $ CHANGE	% CHANGE	2016 FINANCE COMMITTEE RECOMMENDS
100	**GENERAL GOVT.**						
114	MODERATOR	150.00	150.00	150.00	0.00	0.0%	150.00
122	SELECTMEN	42,554.03	45,489.00	47,858.00	2,369.00	5.2%	47,858.00
123	TOWN ADMIN.	87,961.49	89,246.00	90,569.00	1,323.00	1.5%	90,569.00
131	FINANCE COMMITTEE	176.00	500.00	500.00	0.00	0.0%	500.00
132	RESERVE FUND	13,656.35	70,000.00	70,000.00	0.00	0.0%	70,000.00
135	TOWN ACCT.	75,421.56	83,029.00	88,929.00	5,900.00	7.1%	88,929.00
141	ASSESSORS	92,940.11	93,119.00	102,996.00	9,877.00	10.6%	102,996.00
145	TREASURER/COLLECTOR	154,910.60	147,729.00	153,556.00	5,827.00	3.9%	153,556.00
151	TOWN COUNSEL	27,346.00	30,979.00	31,422.00	443.00	1.4%	31,422.00
155	INFORMATION TECH.	30,236.09	43,071.00	43,178.00	107.00	0.2%	43,178.00
156	LAND USE ASSISTANT	25,472.64	26,618.00	26,692.00	74.00	0.3%	26,692.00
161	TOWN CLERK	58,451.39	59,648.00	60,560.00	912.00	1.5%	60,560.00
163	ELECTIONS/REG.	6,972.19	14,416.00	10,335.00	-4,081.00	-28.3%	10,335.00
171	CONSERVATION COM.	195.99	3,135.00	3,135.00	0.00	0.0%	3,135.00
175	PLANNING BD.	6,153.01	8,558.00	7,581.00	-977.00	-11.4%	7,581.00
176	ZONING BOARD	448.73	2,575.00	2,575.00	0.00	0.0%	2,575.00
188	LEE C.D.C.	14,676.64	15,000.00	15,000.00	0.00	0.0%	15,000.00
195	TOWN REPORTS	4,000.00	4,250.00	4,250.00	0.00	0.0%	4,250.00
196	OFFICE EQUIP MAINT	10,370.90	13,000.00	13,000.00	0.00	0.0%	13,000.00
197	STAFF DEVELOPMENT	450.00	1,500.00	1,500.00	0.00	0.0%	1,500.00
	TOTAL GEN. GOVT.	**652,543.72**	**752,012.00**	**773,786.00**	21,774.00	2.9%	**773,786.00**

		FY14 EXPENDED	FY15 BUDGET	FY16 REQUEST	$ FY16 CHANGE	% FY16 CHANGE	FIN COMM RECOMMENDS
200	**PUBLIC SAFETY**						
210	POLICE	912,925.01	926,351.00	946,910.00	20,559.00	2.2%	946,910.00
221	FIRE DEPT.	138,243.25	162,705.00	162,705.00	0.00	0.0%	162,705.00
241	BUILDING DEPT.	94,331.01	95,556.00	97,025.00	1,469.00	1.5%	97,025.00
242	GAS INSPECTOR	5,048.24	5,386.00	5,458.00	72.00	1.3%	5,458.00
244	SEALER/WEIGHTS MEAS	5,352.81	5,476.00	5,553.00	77.00	1.4%	5,553.00
245	WIRING INSPECTOR	7,681.25	7,613.00	7,708.00	95.00	1.2%	7,708.00
246	PLUMBING INSPECTOR	6,349.58	6,869.00	6,962.00	93.00	1.4%	6,962.00
291	EMERGENCY MGMT	1,499.93	1,500.00	1,500.00	0.00	0.0%	1,500.00
292	ANIMAL CONTROL	8,635.18	9,632.50	9,633.00	0.50	0.0%	9,633.00
299	COMMUNICATIONS	95,333.40	195,103.00	197,900.00	2,797.00	1.4%	197,900.00
	TOTAL PUB.SAFETY	**1,275,399.66**	**1,416,191.50**	**1,441,354.00**	**25,162.50**	**1.8%**	**1,441,354.00**
300	**EDUCATION**						
300	SCHOOL DEPT.	8,144,177.00	8,237,245.00	8,366,027.00	128,782.00	1.6%	8,366,027.00
		8,144,177.00	**8,237,245.00**	**8,366,027.00**	**128,782.00**	**1.56%**	**8,366,027.00**
400	**PUBLIC WORKS**						
421	D.P.W. ADMINISTRATOR	40,867.00	42,582.00	42,033.00	-549.00	-1.3%	42,033.00
422	HIGHWAY CONST.&MAINT	321,870.78	334,568.00	342,397.00	7,829.00	2.3%	342,397.00
423	SNOW & ICE	481,468.23	414,143.00	433,288.00	19,145.00	4.6%	432,274.00
424	STREET LIGHTING	72,377.79	73,400.00	86,518.00	13,118.00	17.9%	86,518.00
425	FORESTRY	16,487.00	17,400.00	17,400.00	0.00	0.0%	17,400.00
433	SANITARY LANDFILL	5,948.58	14,400.00	14,400.00	0.00	0.0%	14,400.00
654	PARKS & PLAYGROUNDS	15,359.62	19,375.00	19,430.00	55.00	0.3%	19,430.00
192	PUB.BLDG.-AIROLDI BLDG	42,068.07	42,190.00	42,585.00	395.00	0.9%	42,585.00
193	PUB BLDG-MEMORIAL HL	52,067.29	59,471.00	59,721.00	250.00	0.4%	59,721.00
491	CEMETERY	87,939.48	79,568.00	80,587.00	1,019.00	1.3%	80,587.00
	TOT. PUBLIC WORKS	**1,136,453.84**	**1,097,097.00**	**1,138,359.00**	**41,262.00**	**3.8%**	**1,137,345.00**

		FY14 EXPENDED	FY15 BUDGET	FY16 REQUEST	$ FY16 CHANGE	% FY16 CHANGE	FINN COMM RECOMMENDS
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	88,159.48	90,349.44	99,429.00	9,079.56	10.0%	99,429.00
522	PORCHLIGHT VNA	22,942.50	22,943.00	22,943.00	0.00	0.0%	22,943.00
523	BRIEN CENTER	0.00	2,867.00	2,867.00	0.00	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	50.00	150.00	150.00	0.00	0.0%	150.00
541	COUNCIL ON AGING	59,070.57	62,778.00	64,709.00	1,931.00	3.1%	64,709.00
542	LEE YOUTH ASSOC.	47,537.00	47,537.00	48,488.00	951.00	2.0%	48,488.00
543	VETERAN'S SERVICES	42,094.00	57,375.00	57,474.00	99.00	0.2%	57,474.00
	TOTAL H&H.S.	**259,853.55**	**285,764.44**	**297,825.00**	**12,060.56**	**4.2%**	**297,825.00**
600	**REC. AND CULTURE**						
610	LEE LIBRARY	252,412.00	264,813.00	272,670.00	7,857.00	3.0%	272,670.00
620	SANDY BEACH	37,154.18	43,020.00	43,020.00	0.00	0.0%	43,020.00
691	HISTORIC COMM.	0.00	485.00	485.00	0.00	0.0%	485.00
693	WAR MEMORIALS	2,368.58	2,600.00	2,600.00	0.00	0.0%	2,600.00
	TOTAL REC & CULT.	**291,934.76**	**310,918.00**	**318,775.00**	**7,857.00**	**2.5%**	**318,775.00**
700	**DEBT SERVICE**						
710	LONG TERM DEBT (P)	845,000.00	1,110,000.00	945,000.00	-165,000.00	-14.9%	948,000.00
721	LONG TERM DEBT (I)	396,230.18	233,200.00	208,350.00	-24,850.00	-10.7%	208,350.00
722	SHORT TERM DEBT (I)	1,750.00	2,500.00	2,500.00	0.00	0.0%	2,500.00
	TOTAL DEBT SVC.	**1,242,980.18**	**1,345,700.00**	**1,155,850.00**	**-189,850.00**	**-14.1%**	**1,158,850.00**
800	**INTERGOV**						
	BERK REG PLANNING	4,083.15	4,186.00	4,290.00	104.00	2.5%	4,290.00
	TOTAL INTERGOVT	**4,083.15**	**4,186.00**	**4,290.00**	**104.00**	**2.5%**	**4,290.00**

		FY14 EXPENDED	FY15 BUDGET	FY16 REQUEST	$ FY16 CHANGE	% FY16 CHANGE	FIN COMM RECOMMENDS
900	**FIXED COSTS**						
911-912	**EMPL. BENEFITS**						
911	MEDICARE	124,388.81	127,029.00	130,091.00	3,062.00	2.4%	130,091.00
911	BERK. CTY RETIRMENT	689,858.12	721,997.00	699,693.00	-22,304.00	-3.1%	699,693.00
912	HEALTH INS.	2,511,212.82	2,686,354.00	3,039,728.00	353,374.00	13.2%	3,039,728.00
912	LIFE INS.	12,975.98	13,700.00	13,560.00	-140.00	-1.0%	13,560.00
912	WORKERS COMP	63,907.79	74,000.00	66,795.00	-7,205.00	-9.7%	66,795.00
912	POLICE MED.	1,012.29	1,900.00	1,900.00	0.00	0.0%	1,900.00
912	MEDICARE B PENALTY	2,379.60	2,500.00	2,500.00	0.00	0.0%	2,500.00
	TOTAL EMPL. BEN.	**3,405,735.41**	**3,627,480.00**	**3,954,267.00**	**326,787.00**	**9.0%**	**3,954,267.00**
940	**INSURANCES**						
945	LIABILITY INS.						
	GEN/PROP/LIAB	79,533.68	86,000.00	92,373.00	6,373.00	7.4%	92,373.00
	SCHOOL BOARD						
946	OTHER INSUR.						
	POLICE AND						
	FIRE ACCIDENT	53,462.00	57,750.00	61,793.00	4,043.00	7.0%	61,793.00
	SUB. TOTAL INSUR	132,995.68	143,750.00	154,166.00	10,416.00	7.2%	154,166.00
	TOTAL FIXED COST	**3,538,731.09**	**3,771,230.00**	**4,108,433.00**	**337,203.00**	**8.9%**	**4,108,433.00**
	TOTAL BUDGET	**16,546,156.95**	**17,220,343.94**	**17,604,699.00**	**384,355.06**	**2.2%**	**17,603,685.00**

		FY14 EXPENDED	FY15 BUDGET	FY16 REQUEST	$ FY16 CHANGE	% FY16 CHANGE	FIN COMM RECOMMENDS
	RESERVE REVENUE & ENTERPRISE (RR&E) ACCOUNTS						
231	AMBULANCE	425,151.77	436,010.00	436,687.00	677.00	0.2%	436,687.00
440	WPCF	2,014,884.80	2,101,058.00	2,120,753.00	19,695.00	0.9%	2,120,753.00
442	SEWAGE C&M	2,503.02	26,819.00	27,011.00	192.00	0.7%	27,011.00
443	PUMP STATION	36,471.40	25,800.00	25,800.00	0.00	0.0%	25,800.00
	SUB. TOTAL SEWER	2,053,859.22	2,153,677.00	2,173,564.00	19,887.00	0.9%	2,173,564.00
452	WATER DIST.	950,716.70	1,007,029.00	1,021,146.00	14,117.00	1.4%	1,021,146.00
	TOTAL RR&E ACCOUNTS	**3,429,727.69**	**3,596,716.00**	**3,631,397.00**	**34,681.00**	**1.0%**	**3,631,397.00**
	GRAND TOTAL	**19,975,884.64**	**20,817,059.94**	**21,236,096.00**	**419,036.06**	**2.0%**	**21,235,082.00**