Town of Nantucket
Finance Committee

Agenda of the Finance Committee
Meeting of Thursday, January 8, 2015
4 Fairgrounds Road Training Room
4:00PM

1. Call to Order.
2. Public Comment.
3. Approval of Minutes from Meetings on December 15 and December 18, 2014.
4. Committee Reports.
5. Town Administration/Board of Selectmen Present Overview of FY2016 General Fund Budget Recommendations.
6. Review of Planning and Land Use Services FY2016 Budget.
7. Review of Citizen Warrant Articles for 2015 Annual Town Meeting
8. Date of Next Meeting: January 12, 2015.
9. Adjournment.

Town of Nantucket
Finance Committee

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Committee Members: Matthew T. Mulcahy (Chair), David Worth (Vice-chair), John Tiffany, Christopher J. Kickham, Clifford Williams, James Kelly, Stephen Maury, Craig Spery, Joseph T. Grause Jr.

MINUTES
Monday, December 15, 2014

4 Fairgrounds Road, Community Room – 4:00 p.m.

Called to order at 4:00 p.m.

Staff in attendance:	Libby Gibson, Town Manager; Gregg Tivnan, Assistant Town Manager; Brian Turbitt, Director of Finance; Martin Anguelov, Assistant Finance Director; Terry Norton, Town Minutes Taker
Attending Members:	Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause
Absent Members:	None
Late Arrivals:	None
Early Departures:	Tiffany 5:00 p.m.
Documents used:	Copy of Citizen Warrant Articles for 2015 Annual Town Meeting.

I. PUBLIC COMMENTS – ANY MEMBER OF THE PUBLIC MAY ADDRESS COMMITTEE AT THIS TIME

None

II. APPROVAL OF PRIOR MEETING MINUTES

1. December 4, 2014 adopted by unanimous consent

III. COMMITTEE REPORTS/OTHER BUSINESS

1. Audit Committee: Mulcahy

V. REVIEW AND FINALIZE MOTIONS FOR CITIZEN WARRANT ARTICLES FOR 2015 ANNUAL TOWN MEETING (ATM)

1. Article G: **Donald Ryder**, sponsor

Sitting	Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause
Recused	None
Discussion	**Kara Buzanoski**, Director Department Public Works (DPW) – The Town Engineer Silvio Genao and she have put in place plans to completely grind, shape, and grade Hooper Farm Road as well as berm and widen the edge of the path from Newtown Road to Surfside Road via Surfside Drive. Feels that will meet Mr. Ryder's concerns. The funding is in place and work will be accomplished in the spring. She is not recommending granite curbs for that road; it is not a very wide road. Both sides of the road will have standing berms. This was planned before this article came forward. **Worth** – Concerned about the safety of berming; cited Madaket Road. **Buzanoski** – This will be what would be a standing bituminous berm and will be seated in concrete. The Madaket Bike Path has a graded berm. Granite curbing costs $40 a foot so it would be over $250,000 for the length of Hooper Farm road and Surfside drive. The proposed berm costs about $10 a foot. **Mulcahy** – He wants to ensure the sponsor is satisfied with the arrangement; also there would need to be an appropriation dollar amount in the article. Consensus of the board is ready to vote Discussion about the type of motion this would now require and if a comment is necessary.
Motion	**Motion not to Adopt.** (made by: Worth) (seconded by: Tiffany)
Vote	Carried unanimously

2. Article A, Rescind Article 90: Artell Crowley, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause

Recused None

Discussion **Kickham** – A point was that more research into cost should be done; based upon that he would be in favor of not adopting.

Williams – Last year took no action because of lack of information. Agrees.

Grause – Thought this motion was to add the option of a contribution plan; thought there was no other plan. Asked if such a plan exists.

Mulcahy – The intent of this article is to offer an option.

Grause – Asked if that alternative exists or not.

Mulcahy – Does not believe that exists.

Tiffany – The Article 90 of 2014 was to provide an option. What this says would rescind that so there wouldn't be another option. He would vote against this. He wonders what harm article 90 does.

Spery – Along with FinCom taking no action, there was a comment to have the Personnel Compensation Committee to look at an alternate compensation program.

Williams – Doesn't want a plan that would cost more since one was not detailed in the article.

Kelly – One could vote to take no action on this and be either opposed or in favor of Article 90.

Mulcahy – We would be permitting this article to go through the process of Town Meeting.

Spery – He has heard that Article 90 went to Boston and apparently has a senator's sponsorship. Discussion about a possible comment and discussion on the motion.

Motion **Motion Not to Adopt.** (made by: Kelly) (seconded by: Worth)

Vote Carried unanimously

3. Article C, 3 Shadbush Road: **Catherine Stover**, sponsor
4. Article D, 40 & 42R Sparks Avenue: **Catherine Stover**, sponsor
5. Article E, 3 Shadbush Road: **Catherine Stover**, sponsor
6. Article F, 40 & 42R Sparks Avenue: **Catherine Stover**, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause

Recused None

Discussion **Mulcahy** – This committee is not ready to take any action on Articles C, D, E, and F. They are waiting for recommendations from the Planning Board.

Motion None

Vote N/A

7. Article U, Appropriation of funds for two servers for archival system: **Catherine Stover**, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause

Recused None

Discussion **Williams** – Thought this board was going to get more information about a more economical route.

Gibson – The IT department is being consulted in regards to this.

Tiffany – He's willing to listen for more information; but he has a problem with items like this which could easily have been pushed to the capital fund. There is a mechanism for this to go through normal channels. His concern is that Town Meeting becomes a forum to override the process.

Kickham – Asked Ms Stover what would happen if this isn't approved to allow time to look into alternates.

Stover – She is not concerned with that. Stated she doesn't want Town records in The Cloud. She went the capital route last year and was refused.

Worth – Recited companies and government agencies that store highly sensitive information in The Cloud. He feels that spending $11,000 on servers not hooked up to Town IT is not a prudent use of Town money.

Discussion on the motion not to adopt.

PROPOSED

Williams – Would like to wait to hear from IT.
Maury – Agrees with Mr. Williams about holding the vote over to allow IT to comment.
Kickham – Removed his motion pending IT recommendations.

Motion No action at this time.
Vote N/A

8. Article V, Appropriation of funds for archival shelving: **Catherine Stover**, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause
Recused None
Discussion **Kickham** – Asked if there was further information to support the estimate.
Stover – Reviewed the background information she could provide without putting it out to bid.
Worth – Believed it had gone through Town Administration.
Mulcahy – That was for a transfer request.
Kelly – Thinks there should be one capital budget for the Town.
Williams – Asked why those books are still stored that way and not on computer.
Stover – Due to the State retention schedule, she is not allowed to eliminate the books.
Kickham – Asked if this was all that would be needed or would more be needed.
Stover – No. Reviewed how the shelving works. Also explained the retention schedule for hardcopies.
Discussion on the motion to adopt.
Grause – Supports the article.
Motion **Motion to Adopt with Appropriation from free cash.** (made by: Williams) (seconded by: Kickham)
Vote Carried 5-3

Article B, Appropriation of funds for a yearly stipend for retired NPD canines: **Keith Mansfield**, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause
Recused None
Discussion **Kelly** – Said he thinks the Town needs to figure out a way to handle this.
Williams – There was discussion about how this should go into the police budget.
Tiffany – Does not support this because he feels it is asking the public to pay for someone's dog.
Worth – Asked if the Town has had any experience yet with retired police dogs.
Gibson – Yes, the Town did not pay for the upkeep once the dog left service.
Kelly – Thinks there will be a lot of support at Town Meeting floor for this article.
Kickham – Asked what would happen if a dog is retired at a young age for some reason and the support could end up lasting for 10 years. He likes the idea but doesn't want to be swayed with the idea it is only for four or five years.
Mulcahy – Reminded the board that they are bound for one fiscal year at a time.
Worth – Suggested an appeal to the community to raise a donation would provide a large sum rather than asking the tax payers.
Grause – Agrees with Messers Worth and Tiffany. Doesn't know if Town Meeting is the appropriate forum. The Nantucket Police Department could put the extra money in their budget.
Kelly – Who has the obligation to care for the animal if the handler doesn't take it upon retirement.
Gibson – Chief William Pittman won't put this in his budget. If the handler doesn't want the dog, the dog goes out to bid; if the bid fails, the dog is given to a willing person. The dog would not be euthanized.
Stover – This is for a working dog and even though it retires, it doesn't stop working. It has to be with someone who understands its training.
Discussion on the motion to take no action.
Worth – Thinks it is a yes or no; would prefer a motion not to adopt.
Kelly – Withdrew his motion.
Discussion on the motion not to adopt.

PROPOSED

Kelly – Pointed out that this board can't give money to employees without bargaining with the union.

Kickham – Officer Mansfield had stated that the Plymouth County sheriff's office does this; they probably take it out of their operating budget.

Mulcahy – Will write a comment to accompany the motion.

Motion **Motion not to adopt.** (made by: Tiffany) (seconded by: Grause)

Vote Carried unanimously

9. Article K, Amend Chapter 125 §2 of the Town Code banning balloons filled with lighter than air gas: **Scott Leonard**, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause

Recused None

Discussion **Grause** – Found his argument to be very compelling. Asked Ms Gibson if enforcing this would be difficult.

Gibson – It would be a nuisance to enforce. Mr. Leonard did mention The Provincetown bylaw; she would like Town Counsel to look at that.

Mulcahy – Suggested action should be delayed to allow Town Counsel time to analyze the Provincetown bylaw.

Worth – Suggested rewording the article to ban just the sale of light-than-air gas balloons. He thinks enforcing the use would be a problem.

Spery – There can't be that many places that sell them.

Discussion about whether or not to eliminate "or use".

Kelly – Suggested referring this to Town Counsel for him to come up with wording to get around lighter-than-air gas balloons being given away.

Motion Deferred for further study.

Vote N/A

10. Article L, Continue to maintain the present retirement plan for all employees: **Robert Bates**, sponsor.

Sitting Mulcahy, Worth, Kickham, Williams, Kelly, Maury, Spery, Grause

Recused None

Discussion **Mulcahy** – This is a non-binding article and seeks a sense of Town Meeting.

Williams – This runs parallel with Article A; thinks the board should take no action.

Discussion on the motion to take no action.

Rick Atherton – This article would tie the Town's hand. We don't know what will happen in the future. Suggested a comment might state it is not appropriate to do that.

Mulcahy – Suggested the same comment as for Article A.

Motion **Motion to take no action.** (made by: Williams) (seconded by: Worth)

Vote Carried unanimously

11. Article M, Community Preservation Committee Budget Transfers: **Ken Beaugrand**, sponsor

Sitting Mulcahy, Kickham, Williams, Maury, Grause

Recused Spery, Worth, Kelly

Discussion None

Motion **Motion to Adopt.** (made by: Kickham) (seconded by: Maury)

Vote Carried unanimously

12. Article N, FY2016 Appropriations for Community Preservation Act: **Ken Beaugrand,** sponsor

Sitting Mulcahy, Kickham, Williams, Maury

Recused Spery, Worth, Kelly, Grause

Discussion **Gibson** – The board can't vote on this with only 4 people. She will ask Town Counsel how to proceed.

Motion Deferred

Vote N/A

PROPOSED

13. Article O, Authorize borrowing for Housing Assistance Corporation to complete Phase 2 infrastructure of Sachem's Path: **Ken Beaugrand**, sponsor

Sitting	Mulcahy, Kickham, Williams, Maury
Recused	Spery, Worth, Kelly, Grause
Discussion	**Mulcahy** – This is not ready. Town Counsel is fine-tuning the process and whether or not it is legal to do this.
Motion	None
Vote	N/A

14. Article Z, Special legislation to amend HDC by repealing Chapter 338 of the Acts of 2014: **Linda Williams**, sponsor

Sitting	Mulcahy, Worth, Kickham, Williams, Kelly, Maury, Spery, Grause
Recused	None
Discussion	**Mulcahy** – Chapter 338 was passed by Town meeting and the legislature. He is uncomfortable going forward after only one year. **Maury** – Ms Williams indicated that the HDC workgroup is very near to making a recommendation. Suggested waiting for that before taking action on any HDC articles. **Worth** – Stated he is prepared to vote on Article Z now; he does not believe it is related to the other articles. The consensus is to wait on these articles.
Motion	Deferred
Vote	N/A

15. Article AA, Special Legislation to Amend Section 3 of the Historic District Commission Act: **Linda Williams**, sponsor

Sitting	Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause
Recused	None
Discussion	**Maury** – Ms Williams indicated that the HDC workgroup is very near making a recommendation. Suggested waiting for that before taking action on any HDC articles. The consensus is to wait on these articles.
Motion	Deferred
Vote	N/A

16. Article BB, Special Legislation to Amend the Historic District Commission Act: **Linda Williams**, sponsor

Sitting	Mulcahy, Worth, Tiffany, Kickham, Williams, Kelly, Maury, Spery, Grause
Recused	None
Discussion	**Maury** – Ms Williams indicated that the HDC workgroup is very near making a recommendation. Suggested waiting for that before taking action on any HDC articles. The consensus is to wait on these articles.
Motion	Deferred
Vote	N/A

VII. NEXT MEETING DATE/ADJOURNMENT

Date: Thursday, December 18, 2014; 4:00 p.m.; 4 Fairgrounds Road, Training Room

Topics: CapCom presentation; fire contract review

Adjourned 5:12 p.m.

Submitted by:
Terry L. Norton

PROPOSED

Town of Nantucket
Finance Committee

www.nantucket-ma.gov

Committee Members: Matthew T. Mulcahy (Chair), David Worth (Vice-chair), John Tiffany, Christopher J. Kickham, Clifford Williams, James Kelly, Stephen Maury, Craig Spery, Joseph T. Grause Jr.

MINUTES
Thursday, December 18, 2014
4 Fairgrounds Road, Community Room – 4:00 p.m.

Called to order at 4:00 p.m.

Staff in attendance:	Libby Gibson, Town Manager; Brian Turbitt, Director of Finance; Martin Anguelov, Assistant Finance Director; Terry Norton, Town Minutes Taker
Attending Members:	Mulcahy, Worth, Tiffany, Kickham, Kelly, Spery, Grause
Absent Members:	Williams and Maury
Late Arrivals:	Kickham 5:01 p.m.; Kelly 5:23 p.m.
Early Departures:	Kelly 6:08 p.m.
CapCom Members:	Phil Stambaugh (chair), Peter Morrison, Richard Hussey, Peter McEachern
Documents used:	December 15, 2014 minutes; Capital Program Committee FY2016 Recommendations and 10-Year Plan executive summary and accompanying attachments; Citizen Warrant Articles for 2015 Town Meeting

I. PUBLIC COMMENTS – ANY MEMBER OF THE PUBLIC MAY ADDRESS COMMITTEE AT THIS TIME

None

II. APPROVAL OF PRIOR MEETING MINUTES

1. December 8 , 2014 adopted by unanimous consent

III. COMMITTEE REPORTS/OTHER BUSINESS

1. Audit Committee: Mulcahy
2. Capital Program Committee: Tiffany

IV. PRESENTATION AND REVIEW OF CAPITAL PROGRAM COMMITTEE REPORT FOR FY2016 CAPITAL PROJECTS

Sitting Mulcahy, Worth, Tiffany, Kickham, Kelly, Spery, Grause

Discussion **Stambaugh** – Due to the need for a new fire station and new school, the board worked to remove from the FY2016 capital budget items that they deemed not immediately necessary or did not have sufficient information on which to make a decision. They recommend approval of $70.425M in capital items. Reviewed the executive summary for the 10-year plan. Reviewed highlights of the FY2016 capital project requests endorsed by the Board of Selectmen. Discussion about the sewer capital projects; Ms Kara Buzanoski, Director of Department of Public Works (DPW), will present to FinCom later at which time this can be discussed.

New Fire Station

Morrison – We reached four conclusions: First, both the school and the fire station are essential to the Town's future; second, delaying both projects will cost the tax payer more money; third, each project is ready to go, and fourth, based upon the preliminary modeling, the Town has the fiscal capacity to initiate both projects and see them to conclusion. There have been important changes that are driving demand and transforming technology which change the public's expectations of standard emergency services. Urged everyone to review the copy of the WPI

PROPOSED

report, which will be available on the Town website within a couple of days; it addresses the future need for satellite fire stations.
Worth – There has been a foregone conclusion the fire station would move. Asked how Mr. Morrison and Fire Chief Mark McDougal would respond to the detail into which they went to review a possible retrofit of the current location versus construction of a new station in a new location and is there a study to support their conclusion.
Morrison – It would be more expensive to retrofit and they would still end up with insufficient space.
McDougal – In 2006 the company they were working with at that time did a square-footage study of the station's present location and what could fit on the lot. The expense of retrofitting the building was about $1M to $1.5M less than a new station but two-thirds the size of what the department needs. Also, while the work was being done, the department would have had to find an alternate location for about two years.
Worth – Expressed concern about addressing opposition to the project.
Kickham – Asked what the challenges the department might be facing with the new location and if there would have to be any infrastructure improvements necessary to accommodate the Fire Department.
McDougal – In regards to quick response time and traffic flow, they did look at the intersections and roundabouts. The 4 Fairgrounds Road location has less congestion. Newtown Road would have limited access use. Reviewed congestion problems with the Sparks Avenue/Pleasant Street location.
Discussion about ways to reach the public and educate them on the reasons requiring a new fire station.
Stambaugh – Attached to Mr. Morrison's letter is a study of the impact of the new station on taxes. It would not impact the tax payer until 2019; at the time the impact would be $5.39 per $100,000 residential and $9.52 per $100,000 for commercial.
Mulcahy – Chief McDougal will present the Fire department budget on January 12 and the new station will be further discussed at that time.
<u>New Elementary School (Grades 3-5)</u>
McEachern – More trailers/portable classrooms will have to be added to the elementary school. This includes not only a new 3-5 elementary school but also a 9,000 to 10,000 square foot (SF) addition to the Cyrus Peirce Middle School. Over the past 5 years, enrollment has increased 25%; enrollment today is just shy of 1,600 students. Explained how a cost of up to $47M was reached.
Mulcahy – Clarified the bridge financing requested by the school; this is money that would come out of this fiscal year's budget; that has already been set. The free cash referred to in the packet is not a possibility this year. The only option for this year would be a transfer from the Town Reserve Fund, which is at the discretion of this committee; unfortunately, the money in the reserve would not be enough to meet the amount of money being requested. Mention is made of private borrowing; this committee would support that.
McEachern – The sum of money is more like $275,000.
Spery – Heard there is potentially state funding available.
Mulcahy – The school is not on a list to receive state funds. It would take a number of years to get on that list.
McEachern – In regards to the Massachusetts School Association, it comes down to timing. If the schools went that route, the building would not be in place until about 2019.
Grause – Asked about the demographic projection and how long this project would meet the needs of the school system.
McEachern – The demographer was asked to go out 20 years. The elementary school site was chosen to allow expansion.
Worth – Asked if consideration was given to appropriating the property along First Way and Backus Way.

McEachern – It was brought up, but the thought was to try to do what can be done with the existing land.

Further discussion about whether or not the schools should consider appropriation of the properties around the schools for future expansions.

Mulcahy – January 22, 2015 is the cut-off date for the final financial proposal. Believes that the fire department and the new school will be separate debt-exclusion articles.

McEachern – The design development on this project will not start until January 2015. Once that begins, the cost will be fine-tuned.

Mulcahy – Believes the language "not to exceed $47M" would be appropriate here. The school budget will be presented in February 2015.

Other Capital Items

Worth – In regards to the Baxter Road alternate access construction for $500,000, the comment is that it could be re-paid through betterments and no borrowing unless needed. Asked if there is a betterment plan in place. Expressed concern that this would be approved but that a Betterment Plan might not be approvable.

Gibson – There will be; the construction plan is not yet in place. This will not proceed without a Betterment Plan.

Mulcahy – Asked if the abutters are actively involved.

Gibson – Yes.

Kickham – In regards to the DPW new garage renovation/design, asked if it is "piggy-backed" onto the 9-year outlook.

Stambaugh – This is for the design. The purpose is to house equipment presently kept outside extending the life of that equipment. This is just for design; renovation should come out of it.

Worth – There are several items with continued funding requirements; so instead of being just $1M, it is really $3M.

Stambaugh – That is long-range planning.

Worth – Asked if there was any thought to having the Water Company offices and 2 Fairgrounds Road consolidating into one building to save money. That would save $3.5M.

Stambaugh – The Water Company does not want to be consolidated.

Mulcahy – Brought up the need for a Space-Needs Study that encompasses all the building assets.

Grause – Asked about the funds coming out of the Yard Sale program.

Mulcahy – That has a balance of $8M.

Grause – Asked about the Free Cash available.

Stambaugh – There is a little over $5M.

Worth – Asked if the repairs to the Town Pier have been made.

Police Chief William Pittman – Some have been made. Last year an engineer did an evaluation; the result is a cost of about $8M requiring a proposal put together for Board of Selectmen (BOS) review. Explained some of the repairs that have taken place. Ideally, the pier would be fixed out of the Waterways Fund and maintained out of those funds.

Kickham – Asked if the Town has taken ownership of Boulevarde.

Gibson – No. There was an objection raised at the first public hearing.

V. REVIEW OF FIRE UNION CONTRACT SETTLEMENT

Sitting Mulcahy, Worth, Tiffany, Kickham, Kelly, Spery, Grause

Discussion **Turbitt** – Presented the contract with the cost analysis. Pointed out that in 2015 there are three step moves seven in 2016 and in 2017 there are four with increases between 5% and 8%.

Grause – The medical insurance is plugged in at 12%; asked if step promotions affect that.

Anguelov – Explained how the medical is figured with the step moves.

Worth – Asked if the greater numbers on the insurance are being currently experienced.

Turbitt – That is the number used based upon recommendations by the consultant based upon current claims.

PROPOSED

Spery – With the affordable care act, the penalties come into play, asked if plans are in affect that will consider that.

Turbitt – Mitigation of that is under discussion with the consultant.

Motion **Motion to Adopt the Fire Contract as presented.** (made by: Worth) (seconded by: Grause)

Vote Carried unanimously

VI. REVIEW FINALIZE VOTES FOR CITIZEN WARRANT ARTICLES FOR 2014 ANNUAL TOWN MEETING (ATM)

1. Article U, Appropriation of funds for two servers for archival system: **Catherine Stover**, sponsor

Sitting Mulcahy, Worth, Tiffany, Kickham, Spery, Grause

Recused None

Discussion **Worth** – Asked why this was not voted on at the December 15 meeting.

Mulcahy – Were looking for an opinion from IT. If this committee is ready to vote, he will accept a motion.

Worth – He has looked as laser fiche services and using Amazon web services, for $88 a month, 20 gigs of laser fiche data can be hosted. He would like Ms Stover to look into this seriously.

Kickham – He is ready to vote against this now in lieu of researching other options.

Grause – Finds it disheartening that the Town Clerk can't work through Town departments to get a collective decision from them and comes to this board independently.

Mulcahy – Her budget is included in Article 8 and her salary is included in Article 7. As for shelves, there is a process in place for all Town departments to request increases in operating costs. It gets foggy in deciding if an elected official is held to the same standard as other department heads.

Tiffany – There is a history here of this sort of thing coming up every year by the Town Clerk. Feels she is trying to circumvent the system.

Kickham – Stated he had asked Ms Stover if this could be put off another year and she said yes.

Motion **Motion Not to Adopt.** (made by: Kickham) (seconded by: Worth)

Vote Carried unanimously

2. Article V, Appropriation of funds for archival shelving: **Catherine Stover**, sponsor

Sitting Mulcahy, Worth, Tiffany, Maury, Spery, Grause

Recused None

Discussion Discussed Dec. 15.

Mulcahy – Pointed out that the motion made to appropriate from Free Cash might have been premature. This might have to be revisited.

Motion Motion to Adopt with Appropriations from free cash. (December 15)

Vote Carried 5-3

VII. NEXT MEETING DATE/ADJOURNMENT

Date: Thursday, January 5, 2015; 4:00 p.m.; 4 Fairgrounds Road, Community Room

Topics: Revolving funds.

In lieu of scheduled changes proposed Jan 6 meeting cancelling

Request information be disseminated to board members a couple of days prior to the meeting.

Adjourned 5:22 p.m.

Submitted by:
Terry L. Norton

PROPOSED

FINCOM MEETING SCHEDULE FOR FY2016 BUDGET; 2015 ATM WARRANT
as of 12/19/2014

Date	*Time*	*Location*	*Purpose of Meeting*
Thursday, December 4, 2014	4:00PM	4 Fairgrounds Rd Community Room	Citizen Warrant Articles Review with Town Counsel; Review of Community Preservation Article
Monday, December 8, 2014	4:00PM	4 Fairgrounds Rd Community Room	Citizen Warrant Articles Review
Thursday, December 11, 2014	4:00PM	4 Fairgrounds Rd Training Room	Public Hearing on Citizen Warrant Articles
Monday, December 15, 2014	4:00 PM	4 Fairgrounds Rd Community Room	Finalize Motions for Citizen Warrant Article
Thursday, December 18, 2014	4:00PM	4 Fairgrounds Rd Training Room	Review Capital Program Committee Recommendations
December 19, 2014- January 4, 2015 -- No Meetings			
Monday, January 5, 2015	4:00PM	4 Fairgrounds Rd Community Room	Review of Revolving Funds
Thursday, January 8, 2015	4:00PM	4 Fairgrounds Rd Training Room	Town Admin/Board of Selectmen: Overview of FY2016 General Fund Budget Recommendations; Planning & Land Use Services Budget Review
Monday, January 12, 2015	4:00PM	4 Fairgrounds Rd Community Room	Fire Department Budget Reviews; Review of Debt Service Projections; Stabilization Fund/Trust Fund Review(?)
Tuesday, January 13, 2015	4:30PM	CPS Cafeteria	Public Works Budget Review
Thursday, January 15, 2015	4:00PM	4 Fairgrounds Rd Training Room	TBA
Monday, January 19, 2015	***Holiday***	***No Meeting***	
Tuesday, January 20, 2015	4:30PM	CPS Cafeteria	Police Budget Review
Thursday, January 22, 2015	4:00PM	4 Fairgrounds Rd Community Room	Wannacomet & Sconset Water Enterprise Funds Budget Reviews;Sewer & Solid Waste Enterprise Funds Budget Reviews
Monday, January 26, 2015	4:00PM	4 Fairgrounds Rd Training Room	Our Island Home; Airport Enterprise Funds Budget Reviews
Tuesday, January 27, 2015	4:30PM	CPS Cafeteria	Review Warrant Articles

FINCOM MEETING SCHEDULE FOR FY2016 BUDGET; 2015 ATM WARRANT
as of 12/19/2014

Thursday, January 29, 2015	4:00PM	4 Fairgrounds Rd Community Room	Review/Adoption of FY 2016 County Budget
Monday, February 2, 2015	4:00PM	4 Fairgrounds Rd Community Room	TBA; Warrant Articles
Tuesday, February 3, 2015	4:30PM	CPS Cafeteria	Review of Warrant Articles
Thursday, February 5, 2015	4:00PM	4 Fairgrounds Rd Floor Community Room	School Budget Review
Monday, February 9, 2015	4:00PM	4 Fairgrounds Rd Community Room	Public Hearing on Warrant Articles
Tuesday, February 10, 2015	4:30PM	CPS Cafeteria	Review of Real Estate and Zoning Articles; Review of Health & Human Services Funding Allocation Recommendations
Thursday, February 12, 2015	4:00PM	4 Fairgrounds Rd Training Room	Review of Real Estate and Zoning Articles
Monday, February 16, 2014	***Holiday***	***No Meeting***	
Tuesday, February 17, 2015	4:30PM	CPS Cafeteria	Review/Finalize Warrant Article Motions
Thursday, February 19, 2015	4:00PM	4 Fairgrounds Rd Training Room	Review/Finalize Warrant Article Motions
February 23, 2014 - Mar 1, 2015 -- No Meetings/School Vacation Week			
Monday, March 2, 2015	4:00PM	4 Fairgrounds Rd Community Room	Finalize FinCom Motions
Tuesday, March 3, 2015	4:30PM	CPS Cafeteria	Finalize FinCom Motions
Thursday, March 5, 2015	4:00PM	4 Fairgrounds Rd Community Room	Finalize FinCom Motions
Monday, March 9, 2015	4:00PM	4 Fairgrounds Rd Community Room	Finalize FinCom Motions
Tuesday, March 10, 2015	4:30PM	CPS Cafeteria	Finalize FinCom Motions
Wednesday, March 11, 2015	*6:00PM*	*4 Fairgrounds Rd Community Room*	*BOS Reviews Finance Committee Final Motions; Adopts Comments*
Friday, March 13, 2015			Warrant Must be Sent to Printer & Mail Shop for Charter Compliance
Thursday, April 2, 2015	2:00PM	4 Fairgrounds Rd Community Room	Pre 2015 ATM Conference with Moderator
Monday, April 6, 2015	6:00 PM	NHS Auditorium	2015 ATM Starts
REST OF YEAR -- TBA			

TOWN ADMINISTRATION FISCAL YEAR 2016 GENERAL FUND BUDGET RECOMMENDATIONS

December 3, 2014

Board of Selectmen's Meeting

FY 2016 General Fund Budget Forecast – Big Picture

- Revenues
  - Total Projected Revenue: $82,434,776
- Expenses
  - Total Projected Expenses: $81,992,725

General Fund Major Revenue Categories (over $1m*)

Category	Current Projection	% Increase/Decrease over FY 2015 Budget
Property Tax		
Tax Levy	*$64,660,955*	*2.5% increase*
New Growth Estimate	*$700,000*	*40% increase*
Allowance for Abatements	*($1,443,000)*	*Increase of 4%*
Debt Exclusion	*$6,808,725*	*1.49% increase*
State Aid	*$2,342,711*	*36% increase*
Local Revenue	*$9,365,385*	*8.04% increase*
TOTAL	*$82,434,776*	*5.33% increase over FY15*
**total does not include EF indirect costs or Free Cash use*		

General Fund Expense Categories (over $1m)

Category	Current Projection	% Increase/Decrease over FY 2015 Budget
Town Expenses	*$5,777,969*	*12.83% increase*
Town Expense EIR's	*$340,500*	*Included in Town Expenses*
Town Salaries	*$16,350,000*	*current contract; c/b allowance*
Town Personnel EIR's	*$505,854*	*Included in Town Salaries*
School Expenses	*$5,014,000*	*3.62% increase*
School Expense EIR's		*Included in School Expenses*
School Salaries	*$20,193,000*	*current contract; c/b allowance*
School Personnel EIR's	*$400,000*	*Included in School Salaries*

General Fund Expense Categories (over $1m)

Category	Current Projection	% Increase/Decrease over FY 2015 Budget
Health Insurance		
Active	*$7,818,300*	*12% Increase*
Retiree	*$3,350,700*	*12% Increase*
General Insurance	*$1,654,000*	*9.9% increase*
Debt Service	*$7,138,314*	*per esta. schedule*
Retirement	*$3,567,165*	*2.45% increase*
Enterprise Fund Subsidies	*$7,805,000*	*1.2% decrease*

Other Expenses

Expense	Current Projection	% Increase/Decrease over FY 2015 Budget
Health & Human Services	*$350,000*	*10% increase*
County Assessment	*$170,201*	*No change*
Reserve Fund	*$500,000*	*No Change*
Unpaid Bills	*$10,000*	*112% increase*
Other Post Employment Benefits (OPEB)	*$500,000*	*No change*
Overlay & Other Deficits	*$5,330*	*433% increase*
Cherry Sheet Charges	*$427,300*	*8% increase*
Community School	*$350,000*	*No change*
Min Cap Funding Req.	*$780,373*	*n/a- 1% of Prior Year Revenue*
TOTAL	*$81,992,725*	*5.78% increase*

Town Expense Requests (Included in Budget)

- $1,192,303 Submitted Requests
- $938,309 Recommended
- One-time $197,500
  - On-going expenses: $151,000
  - On-going personnel: $589,809
- To be funded through available tax levy, budget adjustments, alternate funding sources, free cash, potential revenue increases

Funding Sources for Town Expense Increases

Funding Source	
Tax Levy & Other General Revenues	$636,854
Free Cash	$189,500
Other Funds (refer to slide 9)	$91,955
Total	$918,309
Revenue Increases*	$20,000
Total all Funding Sources	$938,309

**Event Fee increase*

***Potential other revenue increase include wiring, plumbing and building permit fees. These increases will be discussed at a later date.*

Other Funding Sources for Town Expense Increases

Funding Source	
C & I License Plate Fund	$30,800
Beach Improvement Revolver	$53,155
WWCO Enterprise Fund (VOIP Phones)	$8,000
Total	$91,955

Administration/Board of Selectmen Goals and Priorities for FY 2016

- Balanced budget – within projected revenue
- Capital and operational investment in infrastructure/facilities
- Long-term capital and operational forecasts/financing planning
- Municipal space needs/improvements
- Restoration/increase staffing for facility and infrastructure maintenance; other areas of high activity
- Energy cost management and mitigation
- Health insurance cost mitigation
- Consecutive unqualified financial audits
- Increased use of technology for transparency

Initiatives/Needs/Goals Being Met/Addressed with Budget Recommendations:

- Improve facilities/infrastructure/equipment maintenance and security – additional funding proposed in DPW, Town Admin, Police, Natural Resources, Finance, IT, Town Clerk
- Expand Liquor, Entertainment, Taxi/Tour inspection program to some Sign Compliance, other Enforcement Issues – Police/Marine, Natural Resources
- Staffing Increases to address areas of high activity – PLUS/Building, Town Admin, Visitor Services, IT
- Staffing to address internal control issues/ admin management/operations – Finance, Town Admin
- Water quality/Ponds –comprehensive pond management plan (in partnership with other groups); additional funding for pond openings

Actions/Efforts to Reduce Expenses and/or Increase Efficiency/Transparency

- Personnel
  - Review staffing when key positions become vacant
  - Combine/consolidate duties where appropriate
  - Cross-train staff where appropriate
  - Increase training opportunities so as to reduce reliance on consultants, reduce legal fees and other expense impacts (ie, effort to get several employees certified as Mass Public Purchasing Officials)
- Continual Review of Internal Controls/Processes and Procedures
- Creation of transparency document for how Town's share of Room Occupancy Tax (hotel/motel excise tax) is spent

Outstanding items/Current unknowns

- Capital Program Committee recommendations
  - Town Admin Capital Funding recommendations
- Retirement increase confirmation (end of Dec)
- Citizen warrant article appropriation(s) (unfunded in Town Admin FY 16 Budget Plan)
- Chapter 90
- General Fund subsidy to Our Island Home
- State Aid impact
- NFD Trailers
- Review of Visitor Services Funding Sources/Room Occupancy Tax
- Five-year Operating Budget Forecast (12/10/14 BOS Workshop?)

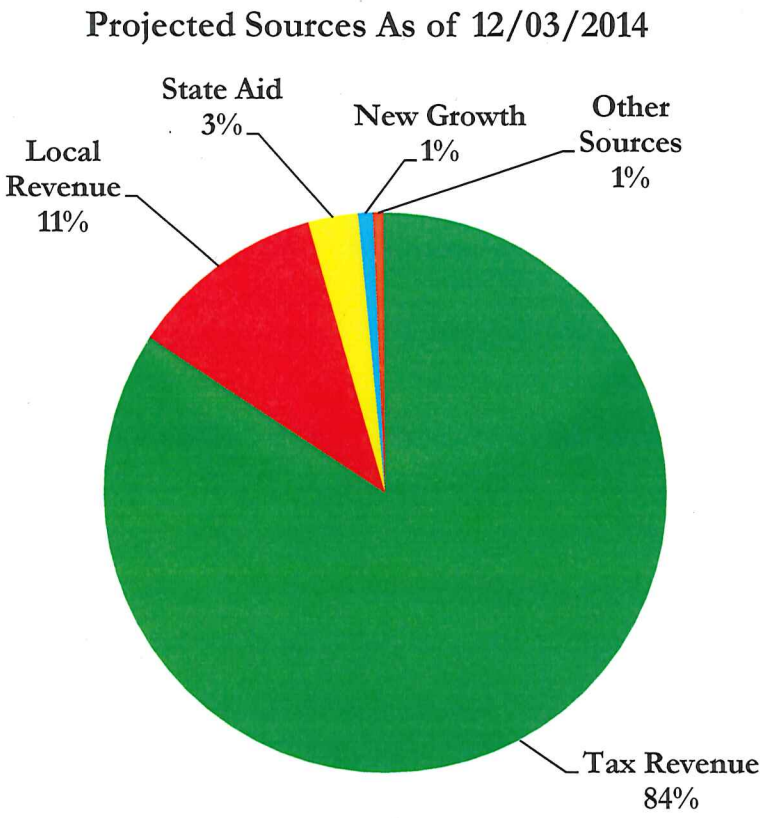
Preliminary Free Cash Recommendations – Likely to Change

General Fund Free Cash	**$5,201,357**
Unpaid Bills*	$10,000
Town & School Capital Projects	$1,500,000
Town Expense Increase Requests (1 time)	$189,500
Total	$1,699,500
Remaining	*$3,501,857*
Capital Projects Stabilization Fund/Stabilization Fund	$3,000,000
**Also in General Fund budget projection*	

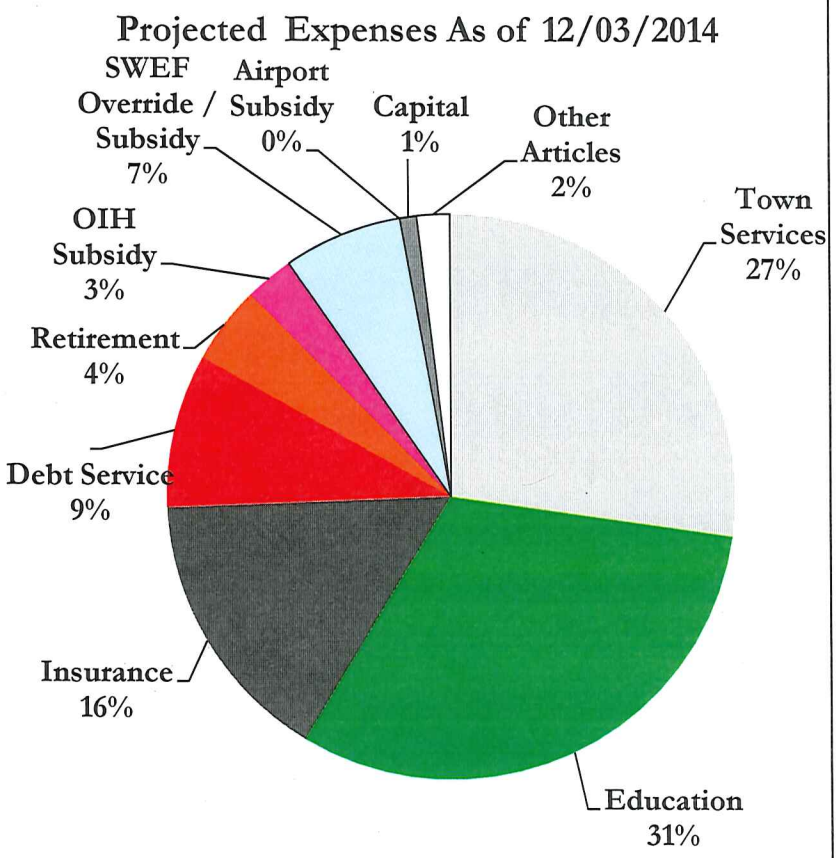
Next Steps

- December 16: Town Admin review of proposed FY 2016 General Fund Budget with School Committee
- December 10, 17: Board of Selectmen continue review of FY 2016 General Fund Budget
- January 7: Board of Selectmen public hearing; adoption of recommended FY 2016 General Fund Budget
- December & January: review of Enterprise Fund Budgets
- Mid-January – mid-March: Finance Committee review of General Fund & Enterprise Fund budgets; other financial appropriations

FY 2016 General Fund Budget Revenue and Expenses

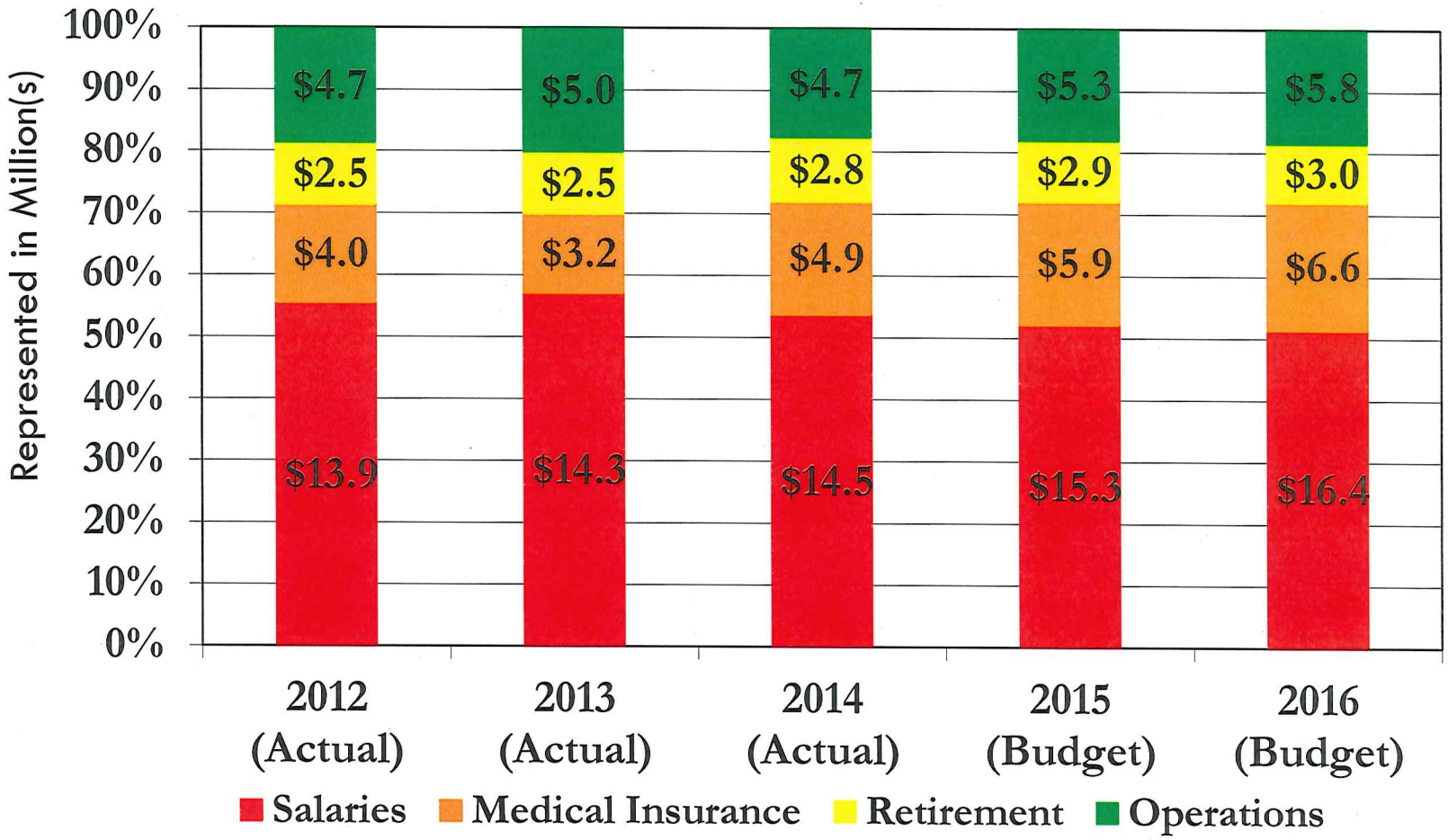


$82,399,096

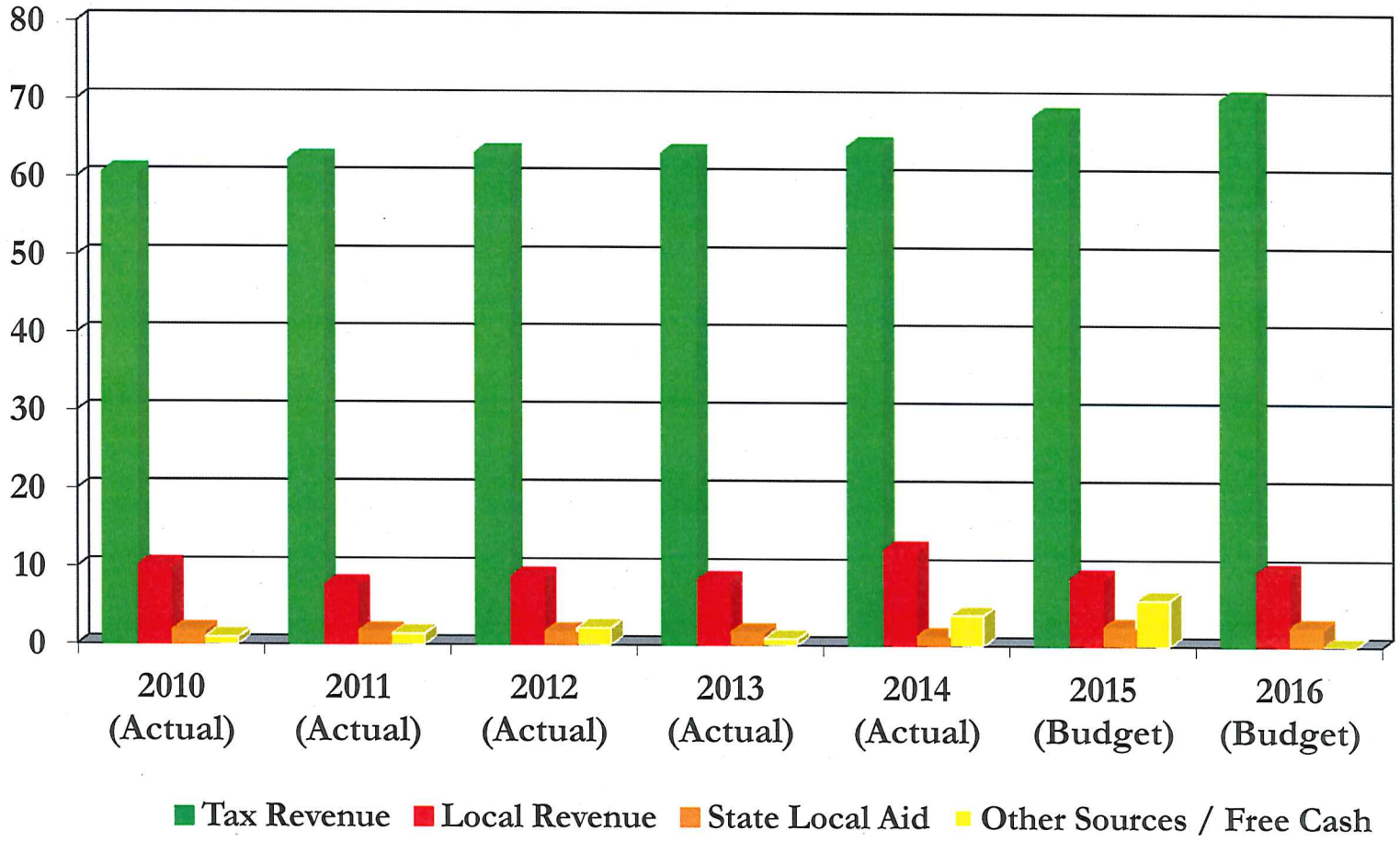


$81,992,725

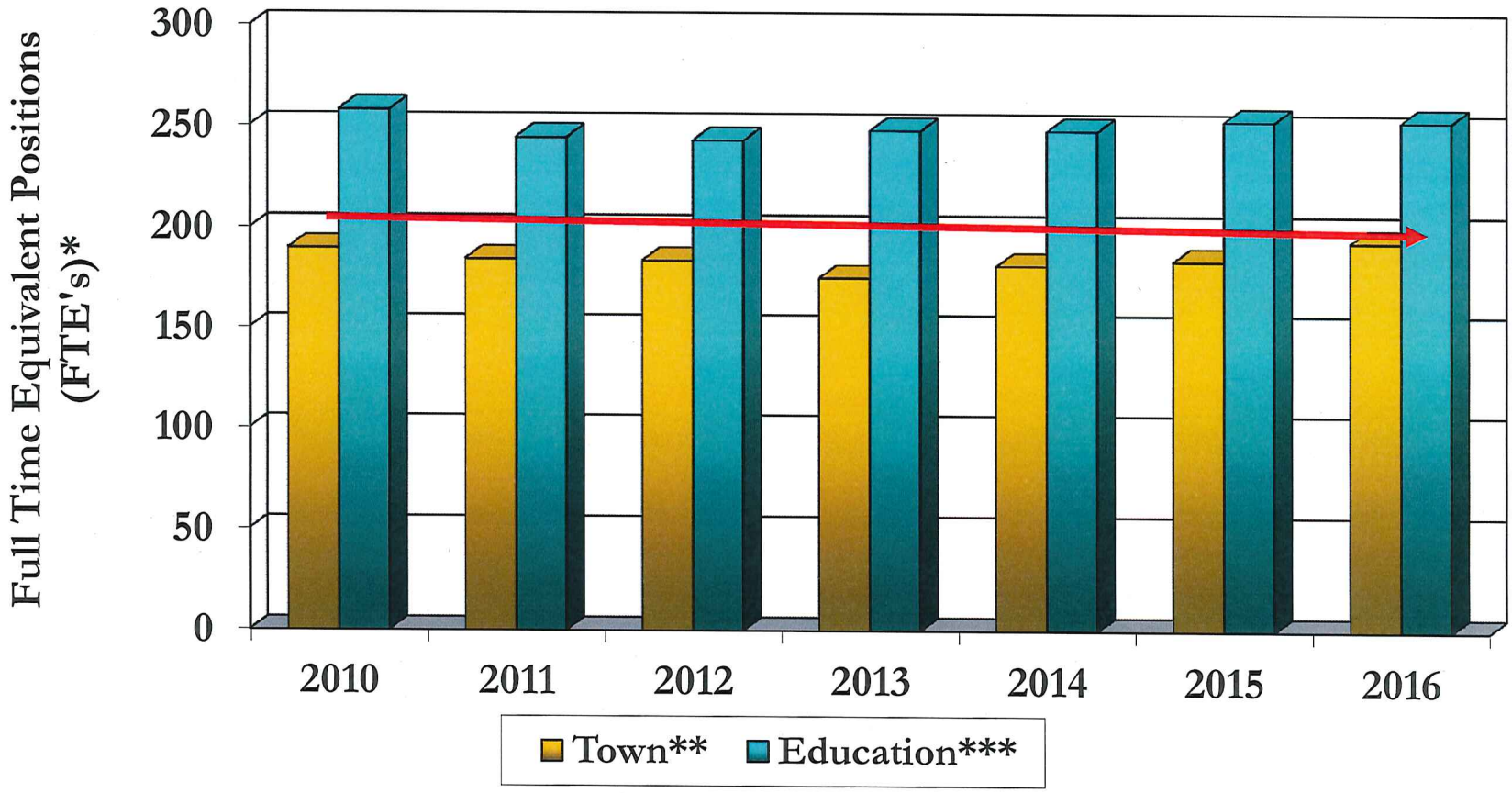
Town Expenses, Salaries
FY 2012-2016



General Fund Revenue
FY 2010-2016



General Fund Personnel History
FY 2010-2016



*Full Time Equivalent Calculation = 33-40 Hrs 1.0; 20-32 Hrs 0.50; Seasonal = 0.25

**For comparative purposes, Town Personnel History does not include Our Island Home

*** Education Personnel History includes Community School Employees

FY 2016 Budget

Planning and Land Use Services Department

FY2015
PLUS Department Review

- **Mission**: To coordinate building related permit granting authorities in a single location, prioritizing customer service, providing for internal communication, and improving accountability in a professional environment.
- **Goals:**

❖ Improved efficiency in the processing and issuing of permits.
❖ "One stop shopping" for development and permit related activities.
❖ Training and education of staff, promotion of inter-departmental knowledge.
❖ Broaden access and responsiveness of staff to public.
❖ Achieve operational efficiencies.

- **Initiatives and Accomplishments:**

❖ Restructured Building Permit intake based on a triage analysis of complexity.
❖ Awarded $30,000 CPA grant to update HDC Building with Nantucket in Mind publication.
❖ Implemented major traffic improvement projects at the Francis/Union Streets and Orange Street and Consue Springs intersections.
❖ All PLUS initiated Annual Town Meeting Articles passed without discussion.
❖ Developed new fee schedule for Building, Wiring and Plumbing Divisions.

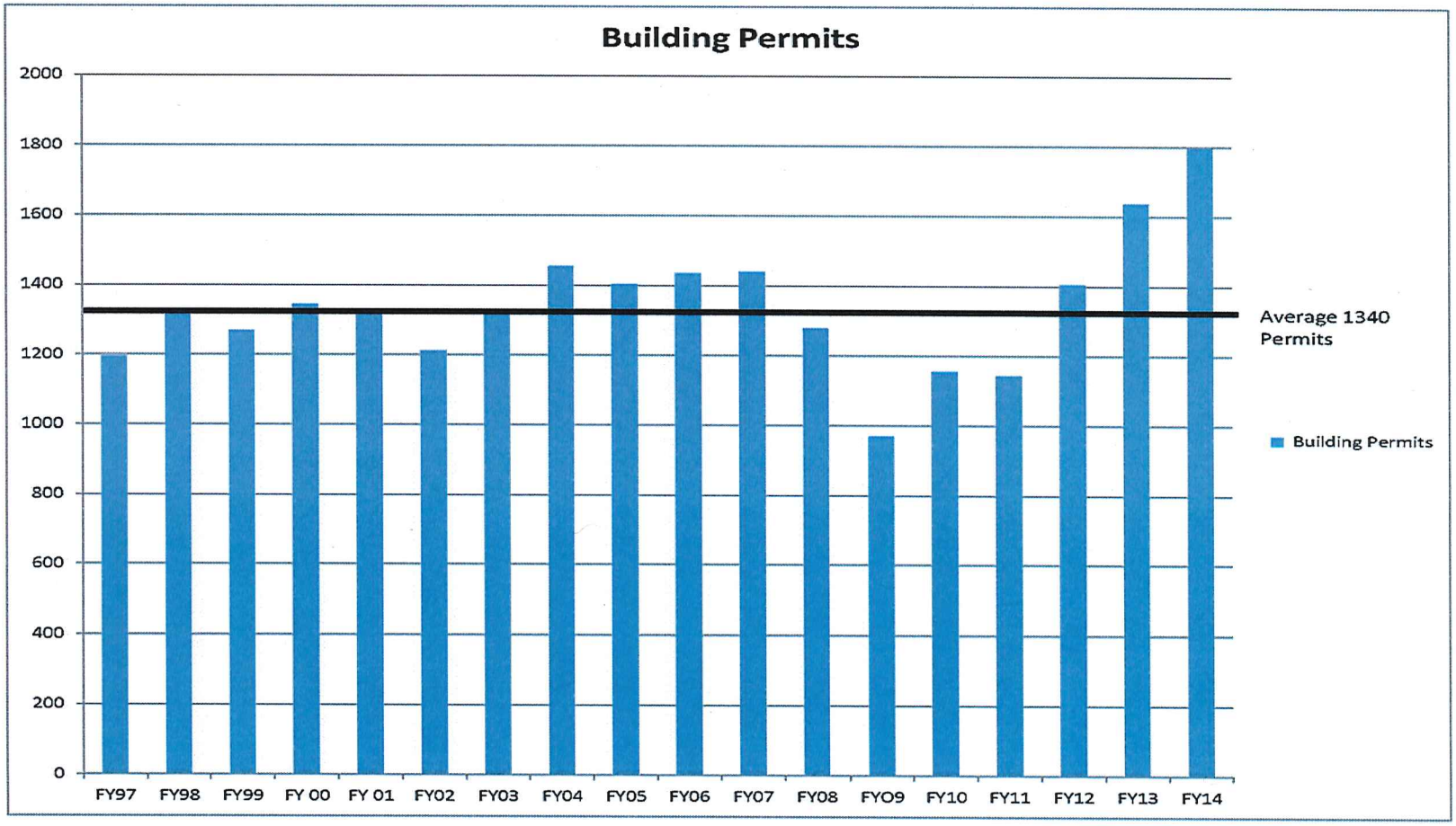
FY 2016
PLUS Department Overview

- **Priorities**
  - Investigate restructuring Health and HDC administrative functions.
  - Improve and enhance Building permit application review and response time.
  - Continue to improve cross training and skill level of administrative staff.
  - Refine customer service delivery in all divisions.
  - Implement more effective enforcement measures.

- **Significant Changes Year-to-Year**
  - Increased Building activity affecting all divisions.
  - Increased complexity of regulations (energy code, flood plain (FEMA), climate...)
  - Technological / IT upgrades

- **Key Issues**
  - Building Permit processing times.
  - Streamlining of HDC Application processing.

FY 2016
PLUS Department Overview



FY2016 Budget
PLUS Department

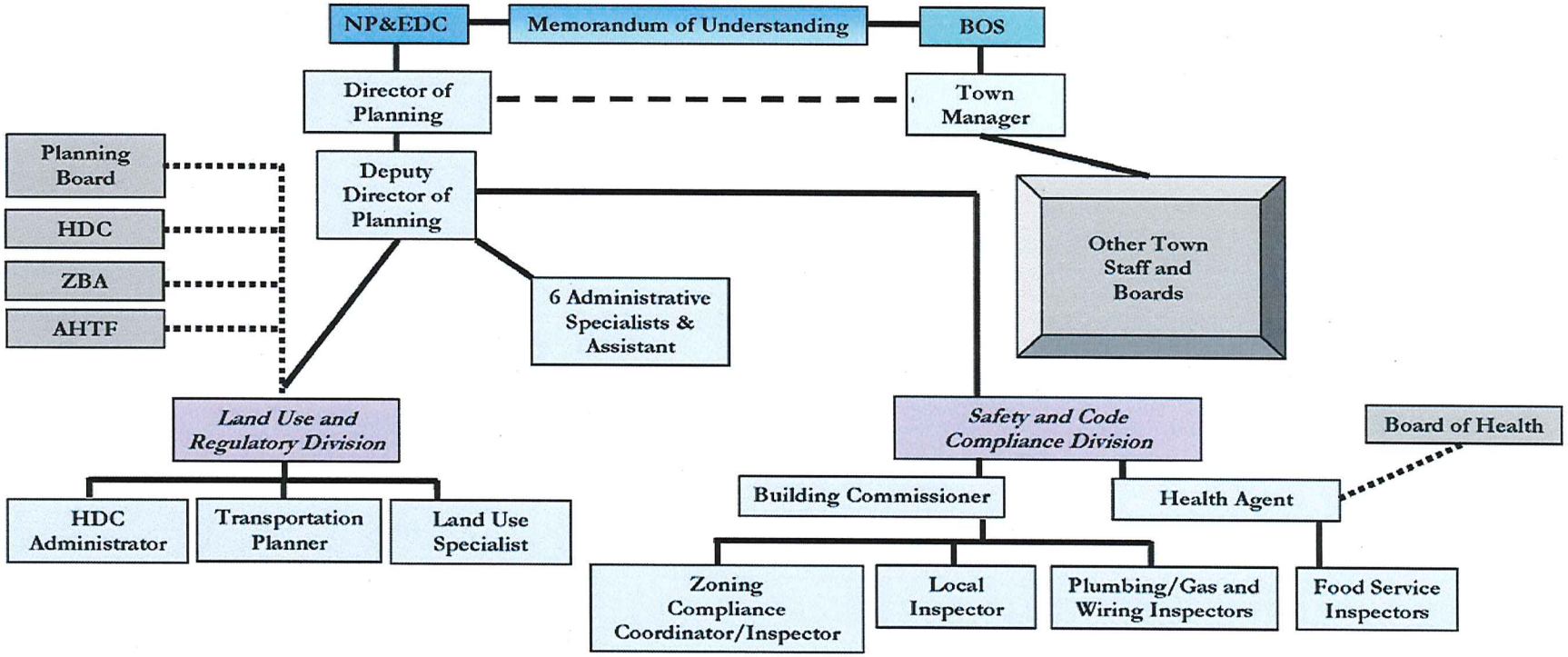
SUMMARY	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	*THREE-YEAR ACTUAL*	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2015 BUDGET	*FISCAL 2016 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2016*	*INCREASE OR (DECREASE) % FISCAL 2016*
Payroll Salary	$ 1,413,849	$ 1,441,966	$ 1,548,815	*$ 1,468,210*	*4.7%*	$ 1,647,411	*$ 1,680,123*	*$ 32,712*	*2.0%*
Costs of Payroll Shown in 3C Grant (Fund 25)	$ 95,855	$ 108,578	$ 124,670	*$ 109,701*	*14.0%*	$ 121,019	*$ 124,970*	*$ 3,951*	*3.3%*
Overtime	$ 412	$ 3,926	$ 5,025	*$ 3,121*	*249.3%*	$ -	*$ 5,000*	*$ 5,000*	*100.0%*
Medicare P/R Tax	$ 17,233	$ 17,422	$ 19,465	*$ 18,040*	*6.3%*	$ 23,600	*$ 24,400*	*$ 800*	*3.4%*
Medical Insurance	$ 16,280	$ -	$ 10,352	*$ 8,877*	*-20.3%*	$ 11,000	*$ 10,600*	*$ (400)*	*-3.6%*
Rep & Maint	$ 9,953	$ 11,929	$ 22,047	*$ 14,643*	*48.8%*	$ 10,450	*$ 20,500*	*$ 10,050*	*96.2%*
Prof Services	$ 35,727	$ 33,194	$ 43,968	*$ 37,629*	*10.9%*	$ 33,000	$ 45,100	*$ 12,100*	*36.7%*
Prof Services- Planning Board	$ 86,165	$ 37,285	$ 80,706	*$ 68,052*	*-3.2%*	$ 100,000	$ -	*$ (100,000)*	*-100.0%*
Prof Services- Yard Sales	$ -	$ -	$ -	*$ -*	*0.0%*	$ -	$ 100,000	*$ 100,000*	*100.0%*
Supplies	$ 21,048	$ 38,402	$ 33,167	*$ 30,872*	*25.5%*	$ 33,600	$ 29,200	*$ (4,400)*	*-13.1%*
Travel	$ 15,734	$ 17,735	$ 16,582	*$ 16,684*	*2.7%*	$ 16,675	*$ 41,000*	*$ 24,325*	*145.9%*
Other	$ 19,090	$ 33,338	$ 65,431	*$ 39,286*	*85.1%*	$ 33,145	$ 83,300	*$ 50,155*	*151.3%*
3C Operating Expense Reimbursements	$ (95,509)	$ (100,345)	$ (59,407)	*$ (85,087)*	*-21.1%*	$ -	$ -	*$ -*	*0.0%*
Less Costs of Payroll Shown in 3C Grant (Fund 25)	$ (95,855)	$ (108,578)	$ (124,670)	*$ (109,701)*	*14.0%*	$ (121,019)	*$ (124,970)*	*$ (3,951)*	*3.3%*
TOTAL PLUS DEPT&REV FUNDS	**$ 1,539,980**	**$ 1,534,853**	**$ 1,970,226**	***$ 1,815,115***	***13.1%***	**$ 1,908,881**	***$ 2,039,223***	***$ 130,342***	***6.8%***

Appendix

PLUS Department

Town & County of Nantucket
Organization Chart – PLUS Department

PLUS Organizational Chart (10-21-14)



FY 2016 Budget Detail

PLUS Department

TOWN OF NANTUCKET
FISCAL 2012 - FISCAL 2014 ACTUALS
FISCAL 2015 BUDGET
FISCAL 2016 PROJECTION

REVENUES

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	THREE-YEAR ACTUAL AVERAGE	COMPOUND ANNUAL GROWTH RATE	FISCAL 2015 BUDGET	FISCAL 2016 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2016	INCREASE OR (DECREASE) % FISCAL 2016
1174 PLANNING AND LAND USE SERVICES DEPARTMENT											
01174	43203	FILING FEES	$ (186,105)	$ (62,592)	$ (76,718)	$ (108,471)	-35.8%	$ (72,500)	$ (76,500)	$ 4,000	5.5%
01174	43274	INSPECTION FEES	$ (59,515)	$ (56,065)	$ (126,584)	$ (80,722)	45.8%	$ (59,500)	$ (126,500)	$ 67,000	112.6%
01174	43702	PLANNING PHOTOCOPIES	$ (13)	$ -	$ -	$ (4)	-100.0%	$ -	$ -	$ -	0.0%
SUBTOTAL PLANNING AND LAND USE SERVICES DEPARTMENTGF REVENU			**$ (245,634)**	**$ (118,656)**	**$ (203,302)**	**$ (189,197)**	**-9.0%**	**$ (132,000)**	**$ (203,000)**	**$ 71,000**	**53.8%**
1249 BUILDING DEPARTMENT											
01249	43207	INSP FEE RESTAURANT	$ (6,400)	$ (4,850)	$ (5,450)	$ (5,567)	-7.7%	(4,850)	$ (5,450)	$ 600	12.4%
01249	43208	BLDG INSP FEES LODG HSE	$ (6,552)	$ (6,263)	$ (5,209)	$ (6,008)	-10.8%	(6,250)	$ (5,250)	$ (1,000)	-16.0%
01249	43209	BLDG INSP FEE PUBLIC BLDG	$ (3,750)	$ (2,300)	$ (9,604)	$ (5,218)	60.0%	(2,500)	$ (9,600)	$ 7,100	284.0%
01249	43213	PLUMBING INSPECTION FEES	$ (91,576)	$ (91,406)	$ (104,276)	$ (95,753)	6.7%	$ (94,000)	$ (105,000)	$ 11,000	11.7%
01249	43214	WIRING INSPECTION FEES	$ (59,907)	$ (64,195)	$ (78,414)	$ (67,505)	14.4%	$ (65,000)	$ (78,500)	$ 13,500	20.8%
01249	43702	INSPECTORS MISC SALES	$ (7,077)	$ (8,995)	$ (12,257)	$ (9,443)	31.6%	$ (8,000)	$ (12,260)	$ 4,260	53.3%
01249	44206	OTHER BUSINESS LICENSES	$ (400)	$ (200)	$ (850)	$ (483)	45.8%	$ (200)	$ (850)	$ 650	325.0%
01249	44500	BUILDING PERMITS	$ (581,043)	$ (753,795)	$ (899,830)	$ (744,889)	24.4%	$ (750,000)	$ (869,470)	$ 119,470	15.9%
SUBTOTAL BUILDING DEPARTMENT GF REVENUES			**$ (756,704)**	**$ (932,004)**	**$ (1,115,891)**	**$ (934,866)**	**21.4%**	**$ (930,800)**	**$ (1,086,380)**	**$ 155,580**	**16.7%**
1510 HEALTH DEPARTMENT											
01510	44204	TOBACCO SALES LICENSES	$ (550)	$ (600)	$ (1,950)	$ (1,033)	88.3%	(600)	$ (1,950)	$ 1,350	225.0%
01510	44206	OTHER BUSINESS LICENSES	$ (5,505)	$ (7,630)	$ (11,970)	$ (8,368)	47.5%	(7,600)	$ (15,000)	$ 7,400	97.4%
01510	44207	OTHER NON-BUS LICENSES	$ (344)	$ (1,218)	$ (745)	$ (769)	47.2%	(1,200)	$ (750)	$ (450)	-37.5%
01510	44211	WEIGHTS & MEASURES FEES	$ (7,280)	$ (495)	$ -	$ (2,592)	-100.0%	(500)	$ -	$ (500)	-100.0%
01510	44214	HEALTH LIC VICTULAR	$ -	$ (1,150)	$ (1,200)	$ (783)	100.0%	(1,150)	$ (1,200)	$ 50	4.3%
01510	44215	HEALTH LIC LODG HSE	$ (20,830)	$ (15,760)	$ (15,000)	$ (17,197)	-15.1%	(15,760)	$ (15,000)	$ (760)	-4.8%
01510	44219	APPLICATION FEE	$ (7,736)	$ -	$ -	$ (2,579)	-100.0%	-	$ -	$ -	0.0%
01510	44506	HEALTH PERMITS SEPTIC	$ (3,100)	$ (4,750)	$ (5,950)	$ (4,600)	38.5%	(4,750)	$ (6,000)	$ 1,250	26.3%
SUBTOTAL HEALTH DEPARTMENT GF REVENUES			**$ (45,345)**	**$ (31,603)**	**$ (36,815)**	**$ (37,921)**	**-9.9%**	**$ (31,560)**	**$ (39,900)**	**$ 8,340**	**26.4%**
1691 HISTORIC DISTRICT COMMISSION DEPARTMENT											
01691	43203	FILING FEES	$ (96,159)	$ (132,474)	$ (176,562)	$ (135,065)	35.5%	$ (132,500)	$ (176,550)	$ 44,050	33.2%
01691	43702	HDC -GUIDE BOOKS & COPIES	$ (875)	$ (356)	$ -	$ (410)	-100.0%	$ (350)	$ -	$ (350)	-100.0%
01691	47708	HDC VIOLATION FEE	$ (8,000)	$ -	$ -	$ (2,667)	-100.0%	$ -	$ -	$ -	0.0%
01691	49000	REFUNDS	$ 1,291	$ 2,000	$ -	$ 1,097	-100.0%	$ -	$ -	$ -	0.0%
SUBTOTAL HISTORIC DISTRICT COMMISSION GF REVENUES			**$ (103,743)**	**$ (130,829)**	**$ (176,562)**	**$ (137,045)**	**30.5%**	**$ (132,850)**	**$ (176,550)**	**$ 43,700**	**32.9%**

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	THREE-YEAR ACTUAL AVERAGE	COMPOUND ANNUAL GROWTH RATE	FISCAL 2015 BUDGET	FISCAL 2016 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2016	INCREASE OR (DECREASE) % FISCAL 2016
PERSONNEL EXPENSE											
1174 PLANNING AND LAND USE SERVICES DEPARTMENT											
01174	51100	SALARY, PERMANENT	$ 391,516	$ 392,147	$ 560,861	$ 448,174	19.7%	$ 648,900	$ 720,600	$ 71,700	11.0%
01174	51300	OVERTIME	$ 142	$ 1,603	$ 2,238	$ 1,328	297.2%	$ -	$ 5,000	$ 5,000	100.0%
01174	51551	LABORERS UNION CERTIFICATION	$ 1,190	$ 593	$ 1,214	$ 999	1.0%	$ 1,560	$ 2,080	$ 520	33.3%
01174	51700	LONGEVITY PAY	$ 9,965	$ 11,251	$ 10,827	$ 10,681	4.2%	$ 10,610	$ 11,770	$ 1,160	10.9%
01174	51961	MEDICARE P/R TAX	$ 5,855	$ 5,666	$ 8,636	$ 6,719	21.4%	$ 9,600	$ 10,700	$ 1,100	11.5%
01174	51962	PEBSCO-EMPLOYER CONTRIBUTION	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
								$ -			
SUBTOTAL PLANNING AND LAND USE SERVICES DEPARTMENTGF PERSON			**$ 408,668**	**$ 411,260**	**$ 583,777**	**$ 467,902**	**19.5%**	**$ 670,670**	**$ 750,150**	**$ 79,480**	**11.9%**
1240 CODE ENFORCEMENT (MERGED INTO PLUS IN FY2014)											
01240	51100	SALARY, PERMANENT	$ 187,684	$ 194,061	$ -	$ 127,248	-100.0%	$ -	$ -	$ -	0.0%
01240	51102	SALARY, TEMPORARY	$ 1,466	$ -	$ -	$ 489	-100.0%	$ -	$ -	$ -	0.0%
01240	51551	LABORERS UNION CERTIFICATION	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01240	51700	LONGEVITY PAY	$ 1,270	$ -	$ -	$ 423	-100.0%	$ -	$ -	$ -	0.0%
01240	51961	MEDICARE P/R TAX	$ 1,714	$ 2,814	$ -	$ 1,509	-100.0%	$ -	$ -	$ -	0.0%
								$ -			
SUBTOTAL CODE ENFORCEMENT DEPARTMENT GF PERSONNEL EXPENSE			**$ 192,134**	**$ 196,875**	**$ -**	**$ 129,670**	**-100.0%**	**$ -**	**$ -**	**$ -**	**0.0%**
1249 BUILDING DEPARTMENT											
01249	51100	SALARY, PERMANENT	$ 411,944	$ 397,139	$ 434,336	$ 414,473	2.7%	$ 436,900	$ 554,300	$ 117,400	26.9%
01249	51102	SALARY, TEMPORARY	$ 8,700	$ -	$ 14,853	$ 7,851	30.7%	$ 22,500	$ 22,500	$ -	0.0%
01249	51300	OVERTIME	$ 270	$ 735	$ 1,417	$ 807	129.1%	$ -	$ -	$ -	0.0%
01249	51551	LABORER'S UNION CERTIFICATION	$ 1,337	$ 2,358	$ 2,086	$ 1,927	24.9%	$ 2,080	$ 2,080	$ -	0.0%
01249	51700	LONGEVITY PAY	$ 12,224	$ 13,758	$ 18,114	$ 14,699	21.7%	$ 12,740	$ 9,680	$ (3,060)	-24.0%
01249	51961	MEDICARE P/R TX	$ 5,206	$ 4,591	$ 5,257	$ 5,018	0.5%	$ 6,900	$ 8,500	$ 1,600	23.2%
01249	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
								$ -			
SUBTOTAL BUILDING DEPARTMENT GF PERSONNEL EXPENSE			**$ 439,681**	**$ 418,580**	**$ 476,062**	**$ 444,774**	**4.1%**	**$ 481,120**	**$ 597,060**	**$ 115,940**	**24.1%**
1691 HISTORIC DISTRICT COMMISSION											
01691	51100	SALARY, PERMANENT	$ 168,743	$ 170,101	$ 178,714	$ 172,519	2.9%	$ 178,800	$ 101,800	$ (77,000)	-43.1%
01691	51300	OVERTIME	$ -	$ 423	$ 206	$ 210	100.0%	$ -	$ -	$ -	0.0%
01691	51551	LABORERS UNION CERTIFICATION	$ 523	$ 522	$ 521	$ 522	-0.1%	$ 520	$ 520	$ -	0.0%
01691	51700	LONGEVITY PAY	$ 4,734	$ 4,924	$ 6,115	$ 5,258	13.7%	$ 5,360	$ 4,070	$ (1,290)	-24.1%
01691	51961	MEDICARE P/R TAX	$ 2,487	$ 2,551	$ 2,754	$ 2,597	5.2%	$ 2,700	$ 1,500	$ (1,200)	-44.4%
								$ -			
SUBTOTAL HISTORIC DISTRICT COMMISSIONGF PERSONNEL EXPENSES			**$ 176,486**	**$ 178,521**	**$ 188,310**	**$ 181,106**	**3.3%**	**$ 187,380**	**$ 107,890**	**$ (79,490)**	**-42.4%**
1510 HEALTH DEPARTMENT											
01510	51100	SALARY, PERMANENT	$ 159,521	$ 163,171	$ 111,733	$ 144,808	-16.3%	$ 108,900	$ 102,000	$ (6,900)	-6.3%
01510	51300	OVERTIME	$ -	$ 1,165	$ 1,164	$ 776	100.0%	$ -	$ -	$ -	0.0%
01510	51551	LABORER'S UNION CERTIFICATION	$ 4,108	$ 4,172	$ 2,396	$ 3,559	-23.6%	$ 1,560	$ 1,404	$ (156)	-10.0%
01510	51700	LONGEVITY PAY	$ 9,137	$ 10,496	$ 5,517	$ 8,384	-22.3%	$ 5,450	$ 5,017	$ (433)	-7.9%
01510	51961	MEDICARE P/R TAX	$ 1,764	$ 1,184	$ 750	$ 1,233	-34.8%	$ 1,700	$ 1,600	$ (100)	-5.9%
01510	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
								$ -			
SUBTOTAL HEALTH GF PERSONNEL EXPENSES			**$ 174,530**	**$ 180,189**	**$ 121,560**	**$ 158,760**	**-16.5%**	**$ 117,610**	**$ 110,021**	**$ (7,589)**	**-6.5%**

OPERATING EXPENSE

1174 PLANNING AND LAND USE SERVICES DEPARTMENT

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	THREE-YEAR ACTUAL AVERAGE	COMPOUND ANNUAL GROWTH RATE	FISCAL 2015 BUDGET	FISCAL 2016 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2016	INCREASE OR (DECREASE) % FISCAL 2016
1174	52401	REP&MAINT:OFFICE EQUIP	$ 5,627	6,513	$ 18,068	$ 10,069	79.2%	$ 8,200	$ 17,500	$ 9,300	113.4%
1174	52403	REP&MAINT:VEHICLE	$ 36	-	$ 489	$ 175	271.0%	$ 2,250	$ 3,000	$ 750	33.3%
1174	52700	RENTALS/LEASES	$ 74	-	$ -	$ 25	-100.0%	$ -	$ -	$ -	0.0%
1174	52703	RENT/LSE:POSTAGE METER	$ 267	275	$ -	$ 181	-100.0%	$ 575	$ 600	$ 25	4.3%
1174	53100	PROFESSIONAL SERVICES	$ 27,085	14,883	$ 28,684	$ 23,551	2.9%	$ 23,000	$ 29,000	$ 6,000	26.1%
1174	53161	PROFESSIONAL SERVICES-YARD SALES	$ -	$ -	$ -	$ -	0.0%	$ -	$ 100,000	$ 100,000	100%
1174	53174	PROFESSIONAL SVCS - PBOARD	$ 86,165	37,285	$ 80,706	$ 68,052	-3.2%	$ 100,000	$ -	$ (100,000)	-100.0%
1174	53103	GENERAL:ADVERTISING	$ 5,566	15,487	$ 40,461	$ 20,505	169.6%	$ 16,070	$ 50,000	$ 33,930	211.1%
1174	53110	GENERAL:PRINTING	$ -	471	$ 1,897	$ 789	100.0%	$ 1,400	$ 4,500	$ 3,100	221.4%
1174	53111	GENERAL:INVESTIGATIONS	$ 197	-	$ -	$ 66	-100.0%	$ -	$ -	$ -	0.0%
1174	53401	COMM:TELEPHONE	$ -	-	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1174	53402	COMM:POSTAGE	$ 3,657	4,000	$ 6,065	$ 4,574	28.8%	$ 4,200	$ 8,500	$ 4,300	102.4%
1174	54201	OFFICE SUPPLIES	$ 14,103	28,527	$ 25,638	$ 22,756	34.8%	$ 33,100	$ 26,000	$ (7,100)	-21.5%
1174	55101	BOOKS/SUBSCRIPTIONS	$ 485	1,489	$ 1,790	$ 1,255	92.1%	$ 2,450	$ 2,500	$ 50	2.0%
1174	57050	OTHER CHGS & EXPS	$ (95,509)	(100,345)	$ (59,407)	$ (85,087)	-21.1%	$ -	$ -	$ -	0.0%
1174	57101	IN-STATE:MISC TRAVEL	$ 1,636	4,020	$ 5,324	$ 3,660	80.4%	$ 7,500	$ 10,000	$ 2,500	33.3%
1174	57102	IN-STATE:MILEAGE/CAR ALLW	$ 79	-	$ 169	$ 83	46.0%	$ 100	$ 200	$ 100	100.0%
1174	57103	IN-STATE:SEMINARS,PROF GA	$ 97	1,835	$ 995	$ 976	220.3%	$ 3,000	$ 3,000	$ -	0.0%
1174	57201	OUT-STATE:GENERAL	$ 5,423	1,161	$ -	$ 2,195	-100.0%	$ 1,200	$ 5,500	$ 4,300	358.3%
1174	57301	DUES:PROFESSNL ORGANIZATN	$ 1,868	2,643	$ 3,518	$ 2,676	37.2%	$ 2,650	$ 4,500	$ 1,850	69.8%
1174	58502	ADD EQ: OFFICE FURNITURE	$ 369	-	$ -	$ 123	-100.0%	$ -	$ -	$ -	0.0%
1174	58503	ADD EQ: VEHICLES	$ 437	-	$ -	$ 146	-100.0%	$ -	$ -	$ -	0.0%
1174	58999	FINCOM TRANSFER EXPENSE		-	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL PLANNING AND LAND USE SERVICES DEPARTMENTGF OPERAT			**$ 57,660**	**$ 18,243**	**$ 154,396**	**$ 76,766**	**63.6%**	**$ 205,695**	**$ 264,800**	**$ 59,105**	**28.7%**

1240 CODE ENFORCEMENT (MERGED IN TO PLUS IN FY2014)

1240	52401	REP&MAINT:OFFICE EQUIP	$ 1,417	$ 2,202	$ -	$ 1,206	-100.0%	$ -	$ -	$ -	0.0%
1240	52403	REP&MAINT:VEHICLE	$ 36	$ -	$ -	$ 12	-100.0%	$ -	$ -	$ -	0.0%
1240	52700	RENTALS/LEASES	$ 74	$ -	$ -	$ 25	-100.0%	$ -	$ -	$ -	0.0%
1240	52703	RENT/LSE:POSTAGE METER	$ 1,084	$ 700	$ -	$ 595	-100.0%	$ -	$ -	$ -	0.0%
1240	53100	PROFESSIONAL SERVICES	$ 1,106	$ 1,440	$ -	$ 849	-100.0%	$ -	$ -	$ -	0.0%
1240	53103	GENERAL:ADVERTISING	$ -	$ 1,101	$ -	$ 367	0.0%	$ -	$ -	$ -	0.0%
1240	53110	GENERAL:PRINTING	$ 1,444	$ 2,909	$ -	$ 1,451	-100.0%	$ -	$ -	$ -	0.0%
1240	53402	COMM:POSTAGE	$ 800	$ 3,000	$ -	$ 1,267	-100.0%	$ -	$ -	$ -	0.0%
1240	54201	OFFICE SUPPLIES	$ 4,510	$ 8,106	$ -	$ 4,205	-100.0%	$ -	$ -	$ -	0.0%
1240	55101	BOOKS/SUBSCRIPTIONS	$ -	$ 100	$ -	$ 33	0.0%	$ -	$ -	$ -	0.0%
1240	57101	IN-STATE:MISC TRAVEL	$ 158	$ 2,242	$ -	$ 800	-100.0%	$ -	$ -	$ -	0.0%
1240	57103	IN-STATE:SEMINARS PROF GA	$ -	$ 174	$ -	$ 58	0.0%	$ -	$ -	$ -	0.0%
1240	57301	DUES:PROFESSNL ORGANIZATN	$ 128	$ -	$ -	$ 43	-100.0%	$ -	$ -	$ -	0.0%
1240	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL CODE ENFORCEMENT DEPARTMENT GF OPERATING EXPENSES			**$ 10,756**	**$ 21,974**	**$ -**	**$ 10,910**	**-100.0%**	**$ -**	**$ -**	**$ -**	**0.0%**

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	THREE-YEAR ACTUAL AVERAGE	COMPOUND ANNUAL GROWTH RATE	FISCAL 2015 BUDGET	FISCAL 2016 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2016	INCREASE OR (DECREASE) % FISCAL 2016
1249 BUILDING DEPARTMENT											
1249	52401	REP&MAINT:OFFICE EQUIP	$ -	$ 124	$ -	$ 41	0.0%	$ -	$ -	$ -	0.0%
1249	52403	REP&MAINT:VEHICLE	$ 639	$ 1,837	$ 2,182	$ 1,552	84.8%	$ -	$ -	$ -	0.0%
1249	52405	REP&MAINT:EQUIPMENT	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	52700	RENTALS/LEASES	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	52703	RENT/LSE:POSTAGE METER	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	53100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	53103	GENERAL:ADVERTISING	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	53110	GENERAL:PRINTING	$ 360	$ -	$ 1,007	$ 456	67.2%	$ -	$ -	$ -	0.0%
1249	53402	COMM:POSTAGE	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	54201	OFFICE SUPPLIES	$ -	$ 111	$ -	$ 37	0.0%	$ -	$ -	$ -	0.0%
1249	54702	SAFETY:PROTECTIVE CLOTHNG	$ -	$ 500	$ 3,216	$ 1,239	100.0%	$ 500	$ 2,000	$ 1,500	300.0%
1249	55101	BOOKS/SUBSCRIPTIONS	$ 680	$ 552	$ 857	$ 696	12.3%	$ 550	$ 1,000	$ 450	81.8%
1249	57101	IN-STATE:MISC TRAVEL	$ 3,109	$ 1,494	$ 4,735	$ 3,113	23.4%	$ -	$ 15,000	$ 15,000	100.0%
1249	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	57103	IN-STATE:SEMINARS,PROF GA	$ 1,110	$ 1,024	$ 1,961	$ 1,365	32.9%	$ -	$ 2,000	$ 2,000	100.0%
1249	57201	OUT-STATE:GENERAL	$ 780	$ -	$ 287	$ 356	-39.3%	$ -	$ -	$ -	0.0%
1249	57301	DUES:PROFESSNL ORGANIZATN	$ 397	$ 475	$ 665	$ 512	29.4%	$ 500	$ 1,500	$ 1,000	200.0%
1249	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL BUILDING DEPARTMENTGF OPERATING EXPENSES			**$ 7,075**	**$ 6,117**	**$ 14,910**	**$ 9,367**	**45.2%**	**$ 1,550**	**$ 21,500**	**$ 19,950**	**1287.1%**
1510 HEALTH DEPARTMENT											
1510	52401	REP&MAINT:OFFICE EQUIP	$ 287	$ -	$ -	$ 96	-100.0%	$ -	$ -	$ -	0.0%
1510	52403	REP&MAINT:VEHICLE	$ 568	$ 50	$ 1,072	$ 563	37.4%	$ -	$ -	$ -	0.0%
1510	52405	REP&MAINT:EQUIPMENT	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	52703	RENT/LSE:POSTAGE METER	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	53100	PROFESSIONAL SERVICES	$ 8,642	$ 18,311	$ 14,104	$ 13,686	27.8%	$ 10,000	$ 15,000	$ 5,000	50.0%
1510	53103	GENERAL:ADVERTISING	$ 135	$ 65	$ 4,134	$ 1,445	453.4%	$ -	$ 2,000	$ 2,000	100.0%
1510	53110	GENERAL:PRINTING	$ 701	$ 919	$ -	$ 540	-100.0%	$ -	$ 5,000	$ 5,000	100.0%
1510	53402	COMM:POSTAGE	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	53804	OTHER:FREIGHT	$ 920	$ 1,182	$ 1,338	$ 1,147	20.6%	$ 1,200	$ 2,000	$ 800	66.7%
1510	54201	OFFICE SUPPLIES	$ 759	$ 896	$ -	$ 552	-100.0%	$ -	$ -	$ -	0.0%
1510	54303	BLDG&EQ:EXPENDABLE SUP/EQ	$ 871	$ 262	$ 755	$ 629	-6.9%	$ -	$ -	$ -	0.0%
1510	54702	SAFETY:PROTECTIVE CLOTHNG	$ -	$ -	$ 3,557	$ 1,186	100.0%	$ -	$ 1,200	$ 1,200	100.0%
1510	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	57101	IN-STATE:MISC TRAVEL	$ 2,844	$ 3,923	$ 1,801	$ 2,856	-20.4%	$ 4,000	$ 4,000	$ -	0.0%
1510	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	57103	IN-STATE:SEMINARS,PROF GA	$ 358	$ 877	$ 1,310	$ 848	91.3%	$ 875	$ 1,300	$ 425	48.6%
1510	57201	OUT-STATE:GENERAL	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	57301	DUES:PROFESSNL ORGANIZATN	$ 777	$ 1,149	$ 767	$ 898	-0.6%	$ 1,150	$ 1,200	$ 50	4.3%
1510	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -		$ -	0.0%	$ -	$ -	$ -	0.0%
1510	58999	FINCOM TRANSFER EXPENSE	$ -	$ 11,118		$ 5,559	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL HEALTH DEPARTMENT GF OPERATING EXPENSES			**$ 16,861**	**$ 38,752**	**$ 28,838**	**$ 30,003**	**30.8%**	**$ 17,225**	**$ 31,700**	**$ 14,475**	**84.0%**

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	THREE-YEAR ACTUAL AVERAGE	COMPOUND ANNUAL GROWTH RATE	FISCAL 2015 BUDGET	FISCAL 2016 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2016	INCREASE OR (DECREASE) % FISCAL 2016
1691 HISTORIC DISTRICT COMMISSION											
1691	52405	REP&MAINT:EQUIPMENT	$ 1,345	$ 1,203	$ 236	$ 928	-58.1%	$ -	$ -	$ -	0.0%
1691	52703	RENT/LSE:POSTAGE METER	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	53100	PROFESSIONAL SERVICES	$ -	$ -	$ 119	$ 40	100.0%	$ -	$ -	$ -	0.0%
1691	53103	GENERAL:ADVERTISING	$ -	$ 1,271	$ -	$ 424	0.0%	$ -	$ -	$ -	0.0%
1691	53110	GENERAL:PRINTING	$ 2,232	$ 1,885	$ 2,330	$ 2,149	2.2%	$ 1,890	$ -	$ (1,890)	-100.0%
1691	53402	COMM:POSTAGE	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	54201	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	55101	BOOKS/SUBSCRIPTIONS	$ 349	$ 967	$ 92	$ 469	-48.6%	$ -	$ -	$ -	0.0%
1691	57101	IN-STATE:MISC TRAVEL	$ 140	$ 986	$ -	$ 375	-100.0%	$ -	$ -	$ -	0.0%
1691	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	57103	IN-STATE:SEMINARS,PROF GA	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	57201	OUT-STATE:GENERAL	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	57301	DUES:PROFESSNL ORGANIZATN	$ 425	$ 510	$ 510	$ 482	9.5%	$ 510	$ -	$ (510)	-100.0%
1691	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL HISTORIC DISTRICT COMMISSION GF OPERATING EXPENSES			**$ 4,490**	**$ 6,821**	**$ 3,288**	**$ 4,866**	**-14.4%**	**$ 2,400**	**$ -**	**$ (2,400)**	**-100.0%**
27122 SEASONAL FOOD SERVICE INSPECTIONS											
27122	48400	MISC REVENUE	$ (34,227)	$ (35,975)	$ (38,300)	$ (36,167)	5.8%	$ (36,000)	$ (38,000)	$ 2,000	5.6%
27122	49000	REFUNDS	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL SEASONAL FOOD SERVICE INSPECTIONS REVENUE			**$ (34,227)**	**$ (35,975)**	**$ (38,300)**	**$ (36,167)**	**5.8%**	**$ (36,000)**	**$ (38,000)**	**$ 2,000**	**5.6%**
27122	51100	SALARY:PERMANENT	$ -	$ -	$ 37,488	$ 12,496	100.0%	41,079	$ 39,766	$ (1,313)	-3.2%
27122	51200	SEASONAL SALARY	$ 14,787	$ 15,912	$ 13,615	$ 14,771	-4.0%	18,048	$ 18,000	$ (48)	-0.3%
27122	51551	CERTIFICATION PAY	$ -	$ -	$ 832	$ 277	100.0%	624	$ 624	$ -	0.0%
27122	51700	LONGEVITY	$ -	$ -	$ 3,620	$ 1,207	100.0%	1,870	$ 1,842	$ (28)	-1.5%
27122	51701	INS PREM: MEDICAL BLUE CROSS	$ 5,427	$ -	$ 2,465	$ 2,631	-32.6%	5,500	$ 2,600	$ (2,900)	-52.7%
27122	51961	MEDICARE P/R TAX	$ 207	$ 231	$ 407	$ 282	40.2%	900	$ 900	$ -	0.0%
27122	53100	PROFESSIONAL SERVICES	$ -	$ -	$ 1,060	$ 353	100.0%	-	$ 1,100	$ 1,100	100.0%
27122	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	$ -	100.0%	-	$ -	$ -	0.0%
SUBTOTAL SEASONAL FOOD SERVICE INSPECTIONS			**$ (13,806)**	**$ (19,832)**	**$ 21,187**	**$ (4,150)**	**100.0%**	**$ 32,021**	**$ 26,832**	**$ (5,189)**	**-16.2%**
VARIANCE FUNDED BY UNRESERVED FUND BAL								**$ (32,021)**	**$ (26,832)**		
TOTAL SEASONAL FOOD SERVICE INSPECTIONS						**$ (4,150)**		**$ -**	**$ -**		

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	THREE-YEAR ACTUAL AVERAGE	COMPOUND ANNUAL GROWTH RATE	FISCAL 2015 BUDGET	FISCAL 2016 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2016	INCREASE OR (DECREASE) % FISCAL 2016
27249 PERMIT REVOLVER											
27249	48432	WIRING PERMIT REVOLVER	$ -	$ (18,960)	$ (19,601)	$ (12,854)	100.0%	(20,000)	$ -	$ (20,000)	-100.0%
27249	48433	PLUMBING PERMIT REVOLVER	$ -	$ (13,800)	$ (24,849)	$ (12,883)	100.0%	(14,000)	$ -	$ (14,000)	-100.0%
SUBTOTAL PERMIT REVOLVER REVENUE			**$ -**	**$ (32,760)**	**$ (44,450)**	**$ (25,737)**	**100.0%**	**$ (34,000)**	**$ -**	**$ (34,000)**	**-100.0%**
27249	51102	SALARY TEMPORARY	$ -	$ 12,782	$ 54,847	$ 22,543	100.0%	51,768	$ -	$ (51,768)	-100.0%
27249	51200	SALARY SEASONAL	$ -	$ -	$ -	$ -	0.0%	-	$ -	$ -	0.0%
27249	51700	LONGEVITY	$ -	$ -	$ -	$ -	0.0%	1,410	$ -	$ (1,410)	-100.0%
27249	51961	MEDICARE P/R TAX	$ -	$ -	$ 848	$ 283	100.0%	800	$ -	$ (800)	-100.0%
SUBTOTAL SEASONAL FOOD SERVICE INSPECTIONS			**$ -**	**$ (19,978)**	**$ 11,245**	**$ (2,911)**	**100.0%**	**$ 19,978**	**$ -**	**$ (19,978)**	**-100.0%**
VARIANCE FUNDED BY UNRESERVED FUND BAL			**$ -**	**$ -**		**$ -**		**$ (19,978)**	**$ (19,978)**		
TOTAL SEASONAL FOOD SERVICE INSPECTIONS			**$ -**	**$ (19,978)**	**$ 11,245**	**$ (2,911)**	**100.0%**	**$ -**	**$ (19,978)**		
27510 SEPTIC SYSTEM INSPECTIONS											
27510	48400	MISC REVENUE	$ (59,100)	$ (60,650)	$ (51,705)	$ (57,152)	-6.5%	$ (60,000)	$ (51,000)	$ (9,000)	-15.0%
SUBTOTAL SEPTIC SYSTEM INSPECTIONS REVENUE			**$ (59,100)**	**$ (60,650)**	**$ (51,705)**	**$ (57,152)**	**-6.5%**	**$ (60,000)**	**$ (51,000)**	**$ (9,000)**	**-15.0%**
27510	51100	SALARY PERMANENT	$ 25,000	$ 48,580	$ 91,126	$ 54,902	90.9%	92,616	$ 77,285	$ (15,331)	-16.6%
27510	51551	CERTIFICATION PAY	$ -	$ -	$ -	$ -	0.0%	936	$ 1,092	$ 156	16.7%
27510	51700	LONGEVITY	$ -	$ -	$ -	$ -	0.0%	3,180	$ 3,693	$ 513	16.1%
27510	51701	INS PREM: MEDICAL BLUE CROSS	$ 10,853	$ -	$ 7,887	$ 6,247	-14.8%	5,500	$ 8,000	$ 2,500	45.5%
27510	51961	MEDICARE P/R TAX	$ -	$ 384	$ 813	$ 399	100.0%	1,000	$ 1,200	$ 200	20.0%
27510	53100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	0.0%	-	$ -	$ -	0.0%
27510	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	$ -	0.0%	-	$ -	$ -	0.0%
SUBTOTAL SEPTIC SYSTEM INSPECTIONS			**$ (23,247)**	**$ (11,685)**	**$ 48,121**	**$ 4,396**	**100.0%**	**$ 43,232**	**$ 40,270**	**$ (2,962)**	**-6.9%**
VARIANCE FUNDED BY UNRESERVED FUND BAL								**$ (43,232)**	**$ (40,270)**		
TOTAL SEPTIC SYSTEM INSPECTIONS						**$ 4,396**		**$ -**	**$ -**		

	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	*THREE-YEAR ACTUAL AVERAGE*	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2015 BUDGET	*FISCAL 2016 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2016*	*INCREASE OR (DECREASE) % FISCAL 2016*
SUMMARY	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	*THREE-YEAR ACTUAL*	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2015 BUDGET	*FISCAL 2016 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2016*	*INCREASE OR (DECREASE) % FISCAL 2016*
Payroll Salary	$ 1,413,849	$ 1,441,966	$ 1,548,815	*$ 1,468,210*	*4.7%*	$ 1,647,411	*$ 1,680,123*	*$ 32,712*	*2.0%*
Costs of Payroll Shown in 3C Grant (Fund 25)	$ 95,855	$ 108,578	$ 124,670	*$ 109,701*	*14.0%*	$ 121,019	*$ 124,970*	*$ 3,951*	*3.3%*
Overtime	$ 412	$ 3,926	$ 5,025	*$ 3,121*	*249.3%*	$ -	*$ 5,000*	*$ 5,000*	*100.0%*
Medicare P/R Tax	$ 17,233	$ 17,422	$ 19,465	*$ 18,040*	*6.3%*	$ 23,600	*$ 24,400*	*$ 800*	*3.4%*
Medical Insurance	$ 16,280	$ -	$ 10,352	*$ 8,877*	*-20.3%*	$ 11,000	*$ 10,600*	*$ (400)*	*-3.6%*
Rep & Maint	$ 9,953	$ 11,929	$ 22,047	*$ 14,643*	*48.8%*	$ 10,450	*$ 20,500*	*$ 10,050*	*96.2%*
Prof Services	$ 35,727	$ 33,194	$ 43,968	*$ 37,629*	*10.9%*	$ 33,000	$ 45,100	*$ 12,100*	*36.7%*
Prof Services- Planning Board	$ 86,165	$ 37,285	$ 80,706	*$ 68,052*	*-3.2%*	$ 100,000	$ -	*$ (100,000)*	*-100.0%*
Prof Services- Yard Sales	$ -	$ -	$ -	*$ -*	*0.0%*	$ -	$ 100,000	*$ 100,000*	*100.0%*
Supplies	$ 21,048	$ 38,402	$ 33,167	*$ 30,872*	*25.5%*	$ 33,600	$ 29,200	*$ (4,400)*	*-13.1%*
Travel	$ 15,734	$ 17,735	$ 16,582	*$ 16,684*	*2.7%*	$ 16,675	*$ 41,000*	*$ 24,325*	*145.9%*
Other	$ 19,090	$ 33,338	$ 65,431	*$ 39,286*	*85.1%*	$ 33,145	$ 83,300	*$ 50,155*	*151.3%*
3C Operating Expense Reimbursements	$ (95,509)	$ (100,345)	$ (59,407)	*$ (85,087)*	*-21.1%*	$ -	$ -	*$ -*	*0.0%*
Less Costs of Payroll Shown in 3C Grant (Fund 25)	$ (95,855)	$ (108,578)	$ (124,670)	*$ (109,701)*	*14.0%*	$ (121,019)	*$ (124,970)*	*$ (3,951)*	*3.3%*
TOTAL PLUS DEPT&REV FUNDS	**$ 1,539,980**	**$ 1,534,853**	**$ 1,970,226**	***$ 1,815,115***	***13.1%***	**$ 1,908,881**	***$ 2,039,223***	***$ 130,342***	***6.8%***

FY 2016 Personnel Spreadsheet

Building Department / Inspectors

ORG: 01249

Number of Positions in Department

Full-time	5
Part-time	0
Seasonal	0
Temporary	5
Vacancies	0
New Positions Requested	1
TOTAL OF ALL POSITIONS	11

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
BUTLER, S	BUILDING COMMISSIONEI	40.00	BU01	DHB Step 9	118,938	119,258	06/06/16	119,700	5,990	0	520	0	0	126,210
NOLL, A.	LOCAL INSPECTOR	35.00	BU03	SC Step 7	96,301	96,560	07/01/15	98,800	0	0	1,560	0	0	100,360
BENNETT, D.	PLUMBING INSPECTOR	35.00	BU10	SC Step 1	79,274	79,487	07/01/15	81,300	0	0	0	0	0	81,300
CARROLL, B.	WIRING INSPECTOR	35.00	BU09	SC Step 1	79,274	79,487	09/29/15	80,900	0	0	0	0	0	80,900
SILVERSTEIN, M	ZONING OFFICER	35.00	BA02	SB Step 8	90,119	90,362	07/28/15	92,300	3,690	0	0	0	0	95,990
NEW POSITION REQUEST	LOCAL BUILDING INSPEC	35.00		SC Step 1	79,274	79,487	07/01/15	81,300	0	0	0	0	0	81,300
TEMP INSP (NOT TO EXCEED 5	TEMP INSPECTORS	15 Hrs / 10 Wks	BU30	TW Article 7			00/00/00	0	0	0	0	0	0	22,500

Total Prorated Salary (enter on **Munis 51100**)	554,300
Total Seasonal Salary **(enter on Munis 51xxx)**	22,500
Total Longevity (enter on **Munis 51700**)	9,680
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	2,080
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	0
Salary Subtotal	588,560
Medicare (enter on **Munis 51961**)	8,500
Total Personnel Services	**597,060**

As of 12/17/2014

FY 2016 Personnel Spreadsheet

Historic District Commission ORG: 01691

Number of Positions in Department

Full-time	1
Part-time	0
Seasonal	0
Temporary	0
Vacancies	0
New Positions Requested	0
TOTAL OF ALL POSITIONS	1

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
VOIGT, M	HDC ADMINISTRAT	40.00	HD01	DHA Step 8	99,788	100,057	10/02/15	101,800	4,070	0	520	0	0	106,390

Total Prorated Salary (enter on **Munis 51100**)	101,800
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	4,070
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	520
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	0
Salary Subtotal	106,390
Medicare (enter on **Munis 51961**)	1,500
Total Personnel Services	**107,890**

As of 12/17/2014

FY 2016 Personnel Spreadsheet

Health Department

ORG: 01510

Number of Positions in Department

Full-time	2
Part-time	0
Seasonal	0
Temporary	0
Vacancies	0
New Positions Requested	0
TOTAL OF ALL POSITIONS	2

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other**	Total by Employee
RAY, R	HEALTH INSPECTOR	26.00	HE01	DHB Step 9	118,938	119,258	11/18/15	121,100	5,947	0	1,560	0	0	128,607
35% of salary billed to Septic System Inspection					-41,628	-41,740	11/18/15	-42,400	-2,081	0	-546	0	0	-45,027
CROWLEY, A	ASST. HEALTH INSPECTOR	8.75	HE03	SB Step 9	92,093	92,341	02/07/16	93,300	4,605	0	1,560	0	0	99,465
40% OF Salary billed to Health Food Inspection Fund 27122 and 35% of salary billed to Septic System Inspection					-69,070	-69,256	02/07/16	-70,000	-3,454	0	-1,170	0	0	-74,624

Total Prorated Salary (enter on **Munis 51100**)	102,000
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	5,017
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	1,404
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	0
Salary Subtotal	108,421
Medicare (enter on **Munis 51961**)	1,600
Total Personnel Services	**110,021**

As of 12/17/2014

FY 2016 Personnel Spreadsheet

Planning and Land Use Services

ORG: 01174

Number of Positions in Department

Full-time	10
Part-time	0
Seasonal	0
Temporary	0
Vacant (Unfunded)	1
New Positions Requested	1
TOTAL OF ALL POSITIONS	12

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
VORCE, A	DIRECTOR	36.00	PL01	Contract	131,000	131,353	02/01/16	132,800	0	0	0	0	0	132,800
10% of Salary Charged to Fund 25/Planning Office					-13,100	-13,135	02/01/16	-13,300	0	0	0	0	0	-13,300
VOLLANS, L	ADMIN SPECIALIST	35.00	PL20	S2 Step 6	59,784	59,945	11/21/15	60,800	0	0	520	0	0	61,320
5% of Salary Charged to Fund 27/Septic 27510		-2.00			-3,416	-3,425	11/21/15	-3,500	0	0	0	0	0	-3,500
SNELL, L	DEPUTY DIRECTOR OF PLA	38.00	PL05	Contract	115,000	115,310	08/24/15	117,600	3,530	0	0	0	0	121,130
5% of Salary Charged to Fund 25/Planning Office					-5,750	-5,765	08/24/15	-5,900	-180	0	0	0	0	-6,080
ANTONIETTI, E.	LAND USE SPECIALIST	37.50	PL20	SA Step 1	66,719	66,899	11/04/15	68,000	0	0	0	0	0	68,000
ANCERO, C.	ADMIN SPECIALIST	35.00	PL20	S2 Step 8	63,415	63,586	05/03/16	64,000	2,560	0	0	0	0	66,560
BARRETT, A.	ADMIN SPECIALIST	40.00	BU24	S2 Step 8	72,475	72,670	05/21/16	73,000	2,920	0	0	0	0	75,920
HULL, K.	ADMIN SPECIALIST	40.00	BU24	S2 Step 8	72,475	72,670	02/21/16	73,400	2,940	0	0	0	0	76,340
BRADFORD,K.	ADMIN SPECIALIST	35.00	BU24	S2 Step 1	51,553	51,692	07/01/15	52,900	0	0	520	0	0	53,420
STRANG, D.	ADMIN SPECIALIST	35.00	BU24	S1 Step 1	46,882	47,008	08/25/15	47,900	0		520			48,420
BEDELL, K.	ADMIN ASSISTANT	35.00	PL07	S2 Step 1	51,553	51,692	07/01/15	52,900	0	0	0	0	0	52,900
BURNS, T	TRANS PLANNER		PL11	SC Step 8	0	0	01/00/00	0	0	0	520	0	0	520
NEW POSITION REQUEST	SENIOR PLANNER	35.00		SC Step 1	0	0	07/01/15	0						0
VACANT, UNFUNDED	LAND USE PLANNER	35.00							0	0	0	0	0	0

Total Prorated Salary (enter on **Munis 51100**)	720,600
Total Longevity (enter on **Munis 51700**)	11,770
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	2,080
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	5,000
Salary Subtotal	739,450
Medicare (enter on **Munis 51961**)	10,700
Total Personnel Services	**750,150**

As of 12/17/2014

FY 2016 Personnel Spreadsheet

Fund 25 / Planning Office ORG: 29174
State Grant

Number of Positions in Department

Full-time	1
Part-time	2
Seasonal	0
Temporary	0
Vacancies	0
New Positions Requested	0
TOTAL OF ALL POSITIONS	3

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
BURNS, T	TRANS PLANNER	35.00	PL11	SC Step 8	99,190	99,457	06/25/16	99,800	3,990	0	0	0	0	103,790
SNELL, L	DEPUTY DIRECTOR	2.00		CONTRACT	5,750	5,765	08/24/15	5,900	180	0	0	0	0	6,080
VORCE, A	DIRECTOR	4.00		CONTRACT	13,100	13,135	02/01/16	13,300	0	0	0	0	0	13,300

Total Prorated Salary (enter on **Munis 51100**)	119,000
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	4,170
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	0
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	0
Salary Subtotal	123,170
Medicare (enter on **Munis 51961**)	1,800
Total Personnel Services	**124,970**

As of 12/17/2014

FY 2016 Personnel Spreadsheet

Fund 27 / HEALTH DEPT

	ORG: 27122 SEASONAL FOOD INSPECTION REVOLVER MGL CHP 44 SEC 53E1/2	ORG:27510 SEPTIC SYSTEM INSPECTIONS MGL CHP 44 SEC 53E1/2
Number of Positions in Department		
Full-time	0	0
Part-time	1	3
Seasonal	1	0
Temporary	0	0
Vacancies	0	0
New Positions Requested	0	0
TOTAL OF ALL POSITIONS	2	3

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
ORG: 27122														
SEASONAL	SEASONAL ASST INSPECT	40HRS / 15 WKS	HE25	TW Article 7	18,000	18,000	00/00/00	18,000	0	0	0	0	0	18,000
CROWLEY, A	ASST. HEALTH INSPECTOR	14.00	HE03	SB Step 9	36,837	36,936	02/07/16	37,300	1,842		624			39,766
ORG:27510														
Existing Staff									0	0	0	0	0	0
RAY, R	HEALTH INSPECTOR	14.00	HE01	DHB Step 9	35,681	35,777	11/18/15	36,300	2,081	0	546	0	0	38,927
CROWLEY, A	ASST. HEALTH INSPECTOR	12.25	HE03	SB Step 9	32,233	32,319	02/07/16	32,700	1,612		546			34,858
VOLLANS, L	ADMIN SPECIALIST	2.00	PL20	S2 Step 6	3,416	3,425	11/21/15	3,500	0	0	0	0	0	3,500

	ORG:27122	ORG:27510
Total Prorated Salary (enter on **Munis 51100**)	39,766	77,285
Total Seasonal Salary **(enter on Munis 51xxx)**	18,000	0
Total Longevity (enter on **Munis 51700**)	1,842	3,693
Total Education (enter on **Munis 516xx**)	0	0
Total Certification Pay (enter on Munis 51551)	624	1,092
Total Holiday Pay (enter on **Munis 518xx**)	0	0
Total Other Pay (enter on Munis line where appropriate)	0	0
Shift Differential (enter on **Munis 513xx**)	0	0
Overtime (enter on **Munis 514xx**)	1,500	0
Salary Subtotal	61,732	82,070
Medicare (enter on **Munis 51961**)	900	1,200
Total Personnel Services	**62,632**	**83,270**

As of 12/17/2014

FY 2016 Personnel Spreadsheet

Fund 27 / Permit Revolver ORG: 27249

Number of Positions in Department

Full-time	0
Part-time	0
Seasonal	0
Temporary	0
Vacancies	2
New Positions Requested	0
TOTAL OF ALL POSITIONS	2

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/15 (e.g., B -Step 3)	Yearly Salary as of 6/30/15	53 Week Adjustment	FY16 Anniversary Date	FY 2016 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
BENNETT, D.	PLUMBING INSPEC	0.00	BU10	SC Step 1	0	0	07/01/15	0	0	0	0	0	0	0
CARROLL, B.	WIRING INSPECTOI	0.00	BU09	SC Step 1	0	0	09/29/15	0	0	0	0	0	0	0

Total Prorated Salary (enter on **Munis 51100**)	0
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	0
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	0
Total Holiday Pay (enter on **Munis 518xx**)	0
Total Other Pay (enter on Munis line where appropriate)	0
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	0
Salary Subtotal	0
Medicare (enter on **Munis 51961**)	0
Total Personnel Services	**0**

As of 12/17/2014

REVOLVING FUNDS
FIVE YEAR FORECAST

TOWN OF NANTUCKET
FISCAL 2012- FISCAL 2014 ACTUALS
FISCAL 2015 BUDGET
FISCAL 2016-2019 PROJECTION

REVOLVING FUNDS (MGL Chapter 44 Section 53E 1/2)

27122 SEASONAL FOOD SERVICE INSPECTIONS (MGL Chapter 44 Section 53E 1/2)

			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	FISCAL 2015 BUDGET	*FISCAL 2016 PROJECTION*	*FISCAL 2017 PROJECTION*	*FISCAL 2018 PROJECTION*	*FISCAL 2019 PROJECTION*
START OF YEAR FUND BALANCE (SOY)-PROJECTION 2015-2019			(133,501)	(147,307)	(167,140)	(145,952)	*(113,931)*	*(87,099)*	*(57,175)*	*(26,079)*
27122	48400	MISC REVENUE	(34,227)	(35,975)	(38,300)	(36,000)	*(38,000)*	*(36,000)*	*(36,000)*	*(36,000)*
27122	49000	REFUNDS	-	-	-	-	*-*	*-*	*-*	*-*
27122	51100	SALARY:PERMANENT	-	-	37,488	41,079	*39,766*	*40,561*	*41,373*	*42,200*
27122	51200	SEASONAL SALARY	14,787	15,912	13,615	18,048	*18,000*	*18,000*	*18,000*	*18,000*
27122	51551	CERTIFICATION PAY	-	-	832	624	*624*	*624*	*624*	*624*
27122	51700	LONGEVITY	-	-	3,620	1,870	*1,842*	*1,842*	*1,842*	*1,842*
27122	51701	INS PREM: MEDICAL BLUE CROSS	5,427	-	2,465	5,500	*2,600*	*2,912*	*3,261*	*3,653*
27122	51961	MEDICARE P/R TAX	207	231	407	900	*900*	*885*	*897*	*909*
27122	53100	PROFESSIONAL SERVICES	-	-	1,060	-	*1,100*	*1,100*	*1,100*	*1,100*
27122	58501	ADD EQ:NEW EQUIP	-	-	-	-	*-*	*-*	*-*	*-*
END OF YEAR FUND BALANCE (EOY)-PROJECTION 2015-2019			(147,307)	(167,140)	(145,952)	(113,931)	*(87,099)*	*(57,175)*	*(26,079)*	*6,249*

REVOLVING FUNDS
FIVE YEAR FORECAST

REVOLVING FUNDS (MGL Chapter 44 Section 53E 1/2)			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	FISCAL 2014 ACTUALS	FISCAL 2015 BUDGET	*FISCAL 2016 PROJECTION*	*FISCAL 2017 PROJECTION*	*FISCAL 2018 PROJECTION*	*FISCAL 2019 PROJECTION*
27510 SEPTIC SYSTEM INSPECTION (MGL Chapter 44 Section 53E 1/2)										
START OF YEAR FUND BALANCE (SOY)-PROJECTION 2015-2019			(430,812)	(454,059)	(465,745)	(417,623)	*(374,391)*	*(334,121)*	*(291,333)*	*(245,869)*
27510	48400	MISC REVENUE	(59,100)	(60,650)	(51,705)	(60,000)	*(51,000)*	*(51,000)*	*(51,000)*	*(51,000)*
27510	51100	SALARY PERMANENT	25,000	48,580	91,126	92,616	*77,285*	*78,831*	*80,408*	*82,016*
27510	51551	CERTIFICATION PAY	-	-	-	936	*1,092*	*1,092*	*1,092*	*1,092*
27510	51700	LONGEVITY	-	-	-	3,180	*3,693*	*3,693*	*3,693*	*3,693*
27510	51701	INS PREM: MEDICAL BLUE CROSS	10,853	-	7,887	5,500	*8,000*	*8,960*	*10,035*	*11,239*
27510	51961	MEDICARE P/R TAX	-	384	813	1,000	*1,200*	*1,212*	*1,235*	*1,259*
27510	53100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
27510	58501	ADD EQ:NEW EQUIP	-	-	-	-	-	-	-	-
END OF YEAR FUND BALANCE (EOY)-PROJECTION 2015-2019			(454,059)	(465,745)	(417,623)	(374,391)	*(334,121)*	*(291,333)*	*(245,869)*	*(197,570)*