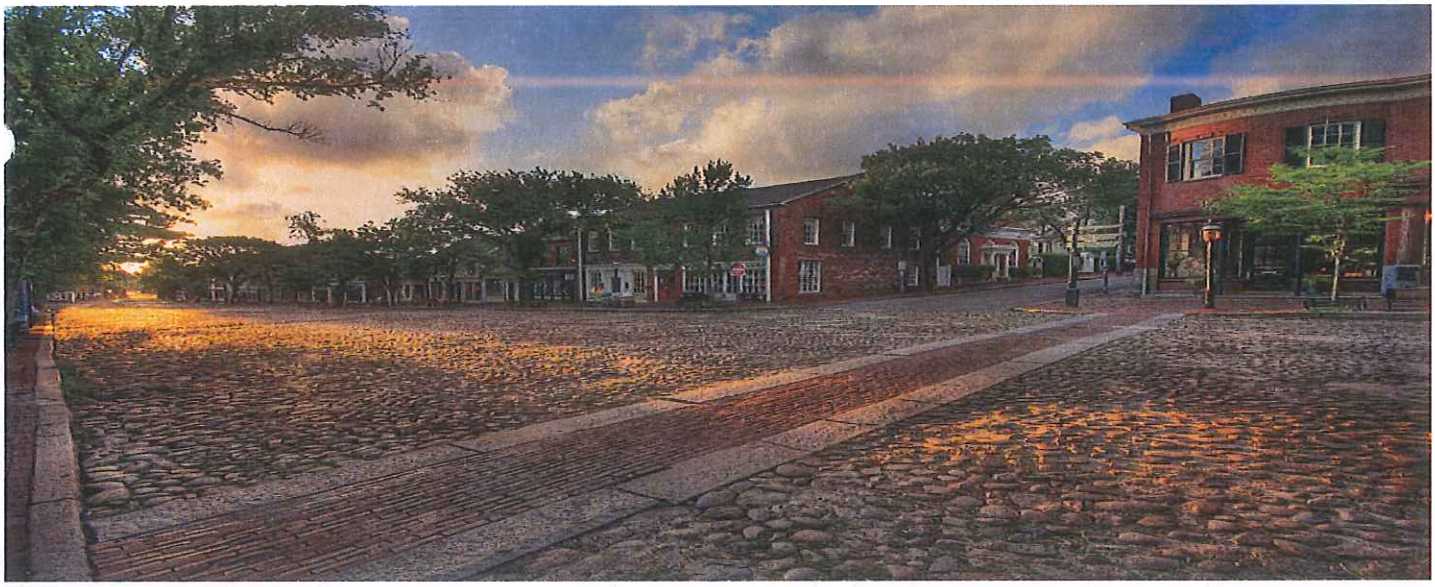


FY2015 BUDGET PROJECTION

- GENERAL GOVERNMENT
  - FINANCE & OPERATIONS
  - FINANCE COMMITTEE
  - HUMAN RESOURCES
  - INFORMATION SYSTEMS
  - LEGAL
  - MODERATOR
  - PLANNING & LAND USE
  - TOWN ADMINISTRATION
  - TOWN CLERK

Town and County of Nantucket
16 Broad Street
Nantucket, MA 02554

FY 2015 Budget

Finance Department

FY2015

Finance Department Review

- **Mission:**
  - It is the mission of the Finance Department to manage the Town's finances and provide accurate and timely financial services and information to citizens and internal departments in accordance with Town, State and all other applicable laws and regulations. This will be accomplished through the use of current and future technologies as well as staff development.

- **Goals:**
  - Accounting: Generate reliable financial statements that are free from bias to provide information for management decisions as well as provide citizens and governmental agencies with a state of the Town and County's financial position.
  - Assessing: Examine options for streamlining the data collection process including the use of the latest technology in preparation for the Fiscal Year 2016 revaluation.
  - Budget: Provide the necessary support for the successful development and implementation of the annual operating budget and capital improvement program.

    Facilitate staff and citizen awareness of the budgetary process through enhanced communication tools and public forums.
  - Collections: In an effort to provide prompter service to the tax payers and maintain the timely collection of bills the Collector's Office will be offering E-Billing beginning in Fiscal Year 2014.
  - Treasury: Meet the needs of internal staff/employees and external vendors by providing accurate financial processing services in a timely and efficient manner.

FY2015
Finance Department Review -Continued

- **Initiatives and Accomplishments:**

  - In Accounting, the FY 2013 audit was delivered with an unqualified opinion.
  - In Assessing, the values certified for the FY 2013 triennial revaluation of all properties , $ 17,101,129,679 continued to rank 4th highest, state-wide.
  - In Collections, tax revenue collection rates remained strong at 97% for Real Estate, 93% for Personal Property and 94% for Motor Vehicle and Boat Excise
  - In Treasury, cash reconciliations continued to be completed in a timely manner.
  - The Town's bond rating from Moody's was improved from Aa3 to Aa2.
  - The consolidation of all Finance Department offices to one location at 37 Washington Street increased efficiency and continues to provide a greater level of customer service.

FY 2015

Finance Department Overview

- **Priorities:**
  - Continue to Achieve an Unqualified Audit Opinion
  - Ensure that all Department of Revenue Schedules are completed and submitted in a timely manner
  - Issue Tax Bills on time
- **Significant Changes Year-to-Year**
  - New Growth, certified each year, was $679,339 for FY 2014.
  - Revaluation Costs for professional services occur within two years of revaluation (Ex. FY 2016 revaluation requires increase in professional services for FY 2014 and FY 2015).
  - GASB45 / OPEB Valuation required every two years ($5,000 - $6,000)
  - Costs associated with Fraud Risk Assessments ($5,000 per year)
- **Key Issues**
  - Tax Collector shift to Town Collector
    - Would require additional staff and reconfiguration of 37 Washington collections area.
  - Development of a Long-Term Capital Financing Plan

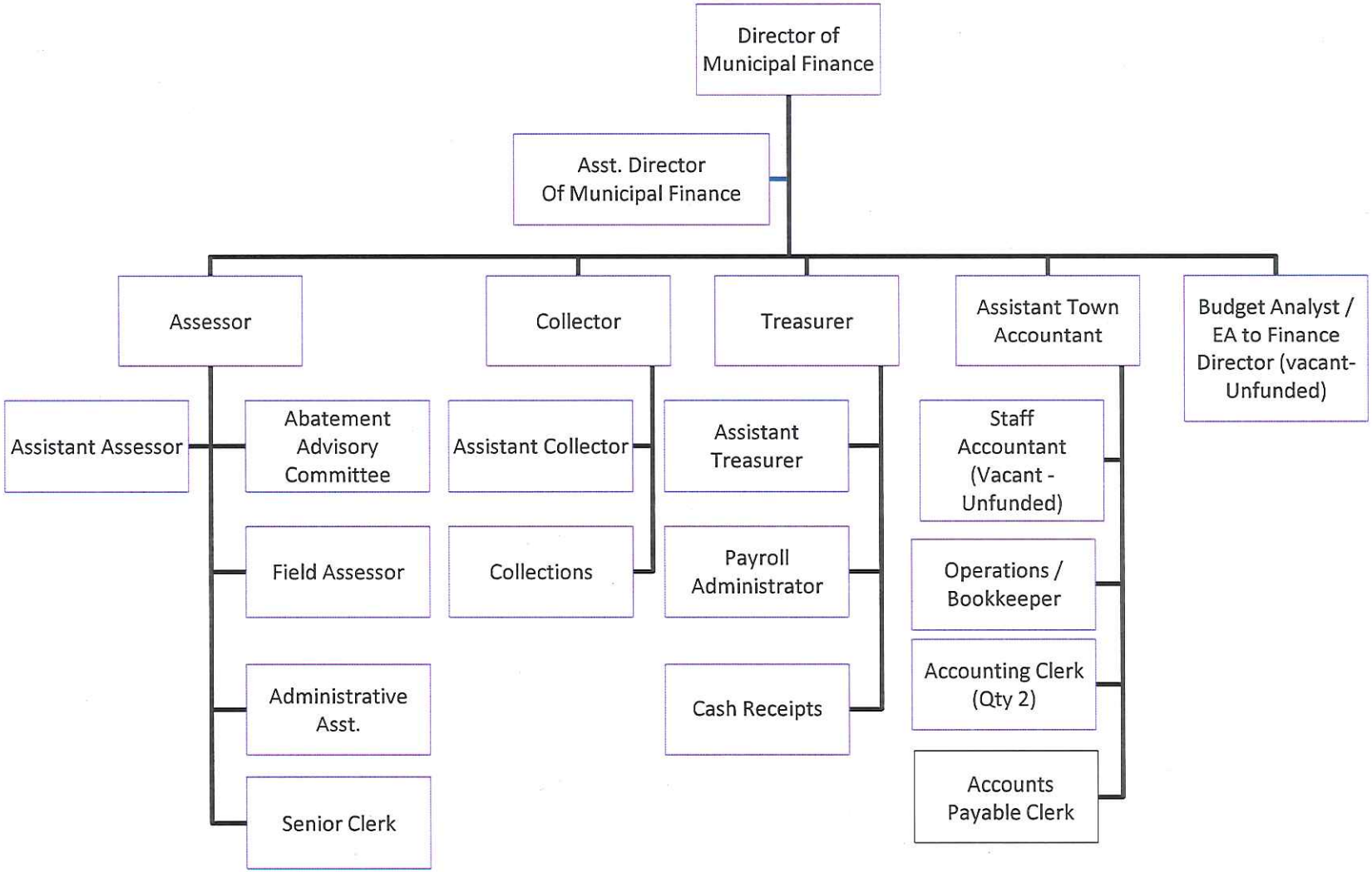
FY2015 Budget
Finance Department

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 1,462,387	$ 1,249,846	$ 1,342,254	*-2.8%*	$ 1,436,160	*$ 1,507,090*	*$ 70,930*	*4.9%*
Overtime	$ 740	$ 1,065	$ 161	*100.0%*	$ -	*$ -*	*$ -*	*0.0%*
Medicare P/R Tax	$ 21,185	$ 17,714	$ 19,445	*-2.8%*	$ 20,782	*$ 21,700*	*$ 918*	*4.4%*
Medical Insurance	$ -	$ -	$ -	*100.0%*	$ -	*$ -*	*$ -*	*0.0%*
Rep & Maint	$ 1,287	$ 3,150	$ 2,605	*26.5%*	$ 3,100	*$ 3,100*	*$ -*	*0.0%*
Copier/Printing	$ 15,032	$ 12,823	$ 9,249	*-14.9%*	$ 15,725	*$ 10,155*	*$ (5,570)*	*-35.4%*
Prof Services	$ 148,415	$ 232,415	$ 267,175	*21.6%*	$ 288,975	*$ 390,290*	*$ 101,315*	*35.1%*
Travel Expenses	$ 16,315	$ 15,792	$ 15,603	*-1.5%*	$ 17,500	*$ 17,477*	*$ (23)*	*-0.1%*
Supplies	$ 17,797	$ 20,988	$ 19,016	*2.2%*	$ 19,650	*$ 20,950*	*$ 1,300*	*6.6%*
Equipment	$ 1,975	$ 1,238	$ 11,969	*82.3%*	$ 700	*$ 12,700*	*$ 12,000*	*1714.3%*
Rent/Lease Expenses	$ 3,412	$ 3,305	$ 2,488	*-10.0%*	$ 3,800	*$ 2,600*	*$ (1,200)*	*-31.6%*
Other	$ (184,986)	$ 149,243	$ 117,565	*-186.0%*	$ 125,525	*$ 133,905*	*$ 8,380*	*6.7%*
TOTAL FINANCE DEPARTMENT	**$ 1,503,559**	**$ 1,707,580**	**$ 1,807,528**	***6.3%***	**$ 1,931,917**	***$ 2,119,967***	***$ 188,050***	***9.7%***

Appendix

Finance Department

Town & County of Nantucket
Organization Chart – Finance Department



FY 2015 Budget Detail

FINANCE DEPARTMENT

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

REVENUES

1133 FINANCE DEPARTMENT

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
01133	41001	2001 PERSONAL PROPERTY	$ (523)	$ 209	$ (79)	*-46.8%*	$ -	$ -	$ -	*0.0%*
01133	41002	2002 PERSONAL PROPERTY	$ (805)	$ 33	$ 11,889	*-345.3%*	$ -	$ -	$ -	*0.0%*
01133	41003	2003 PERSONAL PROPERTY	$ (883)	$ (833)	$ 616	*-188.7%*	$ -	$ -	$ -	*0.0%*
01133	41004	2004 PERSONAL PROPERTY	$ (347)	$ (153)	$ 5,016	*-343.6%*	$ -	$ -	$ -	*0.0%*
01133	41005	2005 PERSONAL PROPERTY	$ (229)	$ (13)	$ 687	*-244.2%*	$ -	$ -	$ -	*0.0%*
01133	41006	2006 PERSONAL PROPERTY	$ (762)	$ (155)	$ (37)	*-63.4%*	$ -	$ -	$ -	*0.0%*
01133	41007	2007 PERSONAL PROPERTY	$ 1,471	$ (438)	$ (979)	*-187.3%*	$ -	$ -	$ -	*0.0%*
01133	41008	2008 PERSONAL PROPERTY	$ 165	$ (750)	$ (915)	*-277.1%*	$ -	$ -	$ -	*0.0%*
01133	41009	2009 PERSONAL PROPERTY	$ (5,805)	$ (3,566)	$ 15,038	*-237.3%*	$ -	$ -	$ -	*0.0%*
01133	41010	2010 PERSONAL PROPERTY	$ (54,729)	$ (7,712)	$ (2,177)	*-65.9%*	$ -	$ -	$ -	*0.0%*
01133	41011	2011 PERSONAL PROPERTY	$ (1,245,665)	$ (39,330)	$ (7,946)	*-81.5%*	$ -	$ -	$ -	*0.0%*
01133	41012	2012 PERSONAL PROPERTY	$ -	$ (1,268,522)	$ (33,483)	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41013	2013 PERSONAL PROPERTY	$ -	$ (97)	$ (1,277,820)	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41014	2014 PERSONAL PROPERTY		$ -	$ (214)	*100.0%*	$ *(883,800)*	$ -	$ *(883,800)*	*-100.0%*
01133	41015	2015 PERSONAL PROPERTY	$ -	$ -	$ -	*0.0%*	$ -	$ *(1,350,765)*	$ *1,350,765*	*100.0%*
01133	41089	1989 PERSONAL PROPERTY	$ -	$ -	$ (63)	*100.0%*	$ -	$ -	$ -	*0.0%*
01133	41090	1990 PERSONAL PROPERTY	$ (81)	$ -	$ -	*-100.0%*	$ -	$ -	$ -	*0.0%*
01133	41091	1991 PERSONAL PROPERTY	$ (158)	$ -	$ -	*-100.0%*	$ -	$ -	$ -	*0.0%*
01133	41092	1992 PERSONAL PROPERTY		$ -	$ -	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41097	1997 PERSONAL PROPERTY		$ -	$ -	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41099	1999 PERSONAL PROPERTY	$ (520)	$ -	$ (50)	*-54.1%*	$ -	$ -	$ -	*0.0%*
01133	41100	2000 PERSONAL PROPERTY	$ (293)	$ (131)	$ (50)	*-44.6%*	$ -	$ -	$ -	*0.0%*
01133	41101	2001 REAL ESTATE TAX	$ -	$ -	$ -	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41102	2002 REAL ESTATE TAX	$ (223)	$ 0	$ -	*-100.0%*	$ -	$ -	$ -	*0.0%*
01133	41103	2003 REAL ESTATE TAX	$ (462)	$ (885)	$ (658)	*12.5%*	$ -	$ -	$ -	*0.0%*
01133	41104	2004 REAL ESTATE TAX	$ -	$ -	$ 7,060	*100.0%*	$ -	$ -	$ -	*0.0%*
01133	41105	2005 REAL ESTATE TAX	$ -	$ -	$ 5,516	*100.0%*	$ -	$ -	$ -	*0.0%*
01133	41106	2006 REAL ESTATE TAX	$ (16)	$ -	$ (1)	*-68.2%*	$ -	$ -	$ -	*0.0%*
01133	41107	2007 REAL ESTATE TAX	$ -	$ -	$ -	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41108	2008 REAL ESTATE TAX	$ (26,819)	$ (53)	$ (0)	*-97.4%*	$ -	$ -	$ -	*0.0%*
01133	41109	2009 REAL ESTATE TAX	$ (67,071)	$ (35,451)	$ (17,943)	*-35.6%*	$ -	$ -	$ -	*0.0%*
01133	41110	2010 REAL ESTATE TAX	$ (2,212,962)	$ (150,337)	$ (26,949)	*-77.0%*	$ -	$ -	$ -	*0.0%*
01133	41111	2011 REAL ESTATE TAX	$ (58,279,144)	$ (2,183,106)	$ (182,086)	*-85.4%*	$ -	$ -	$ -	*0.0%*
01133	41112	2012 REAL ESTATE TAX	$ -	$ (57,890,533)	$ (1,801,777)	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41113	2013 REAL ESTATE TAX	$ -	$ (16,192)	$ (60,011,256)	*0.0%*	$ -	$ -	$ -	*0.0%*
01133	41114	2014 REAL ESTATE TAX		$ -	$ (23,891)	*100.0%*	$ *(65,362,200)*	$ -	$ *(65,362,200)*	*-100.0%*
01133	41115	2015 REAL ESTATE TAX	$ -	$ -	$ -	*0.0%*	$ -	$ *(67,496,235)*	$ *67,496,235*	*100.0%*
01133	41192	1992 REAL ESTATE TAX	$ (291)	$ -	$ (80)	*-34.9%*	$ -	$ -	$ -	*0.0%*
01133	41193	1993 REAL ESTATE TAX	$ (614)	$ -	$ (92)	*-46.9%*	$ -	$ -	$ -	*0.0%*
01133	41194	1994 REAL ESTATE TAX	$ (612)	$ -	$ (93)	*-46.6%*	$ -	$ -	$ -	*0.0%*
01133	41195	1995 REAL ESTATE TAX	$ (715)	$ (213)	$ (133)	*-42.9%*	$ -	$ -	$ -	*0.0%*
01133	41196	1996 REAL ESTATE TAX	$ (270)	$ (428)	$ (288)	*2.3%*	$ -	$ -	$ -	*0.0%*
01133	41197	1997 REAL ESTATE TAX	$ (328)	$ (431)	$ (192)	*-16.3%*	$ -	$ -	$ -	*0.0%*
01133	41198	1998 REAL ESTATE TAX	$ (287)	$ (332)	$ (6)	*-73.0%*	$ -	$ -	$ -	*0.0%*

01133	41199	1999 REAL ESTATE TAX	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41200	2000 REAL ESTATE TAX	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41203	GOLF VIEW DRIVE BETTERMENT	$ (726)	$ (872)	$ (7,264)	115.5%	$ -	$ -	$ -	0.0%
01133	41204	GOLF VIEW DRIVE INTEREST	$ -	$ (24)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41207	APPLETON RD BETTERMENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41301	LANDFILL 1997	$ (3,134)	$ (2,617)	$ (4,622)	13.8%	$ -	$ -	$ -	0.0%
01133	41420	TAX LIENS REDEEMED	$ (356,996)	$ (325,055)	$ (394,028)	3.3%	$ -	$ -	$ -	0.0%
01133	41485	1985 MOTOR VEHICLE EXC	$ -	$ (35)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41486	1986 MOTOR VEHICLE EXC	$ -	$ (27)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41487	1987 MOTOR VEHICLE EXC	$ -	$ (14)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41488	1988 MOTOR VEHICLE EXC	$ -	$ (65)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41489	1989 MOTOR VEHICLE EXC	$ -	$ (33)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41500	1990 MOTOR VEHICLE EXC	$ (110)	$ (62)	$ -	-100.0%	$ -	$ -	$ -	0.0%
01133	41501	1991 MOTOR VEHICLE EXC	$ (69)	$ (6)	$ -	-100.0%	$ -	$ -	$ -	0.0%
01133	41502	1992 MOTOR VEHICLE EXC	$ -	$ (5)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41503	1993 MOTOR VEHICLE EXC	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41550	2000 MOTOR VEHICLE EXC	$ (348)	$ (30)	$ (43)	-50.4%	$ -	$ -	$ -	0.0%
01133	41551	2001 MOTOR VEHICLE EXC	$ (417)	$ (58)	$ (517)	7.4%	$ -	$ -	$ -	0.0%
01133	41552	2002 MOTOR VEHICLE EXC	$ (258)	$ (398)	$ (397)	15.5%	$ -	$ -	$ -	0.0%
01133	41553	2003 MOTOR VEHICLE EXC	$ (361)	$ (1,108)	$ (339)	-2.1%	$ -	$ -	$ -	0.0%
01133	41554	2004 MOTOR VEHICLE EXC	$ (100)	$ (686)	$ (191)	24.0%	$ -	$ -	$ -	0.0%
01133	41555	2005 MOTOR VEHICLE EXC	$ (241)	$ (438)	$ (423)	20.6%	$ -	$ -	$ -	0.0%
01133	41556	2006 MOTOR VEHICLE EXC	$ (1,547)	$ (348)	$ (44)	-69.5%	$ -	$ -	$ -	0.0%
01133	41557	2007 MOTOR VEHICLE EXC	$ (2,719)	$ (2,354)	$ (2,608)	-1.4%	$ -	$ -	$ -	0.0%
01133	41558	2008 MOTOR VEHICLE EXC	$ 6,240	$ (4,771)	$ (3,468)	-182.2%	$ -	$ -	$ -	0.0%
01133	41559	2009 MOTOR VEHICLE EXC	$ (17,970)	$ 404	$ (3,696)	-41.0%	$ -	$ -	$ -	0.0%
01133	41560	2010 MOTOR VEHICLE EXC	$ (381,477)	$ (16,850)	$ 4,575	-122.9%	$ -	$ -	$ -	0.0%
01133	41561	2011 MOTOR VEHICLE EXC	$ (1,604,687)	$ (307,964)	$ (20,785)	-76.5%	$ -	$ -	$ -	0.0%
01133	41562	2012 MOTOR VEHICLE EXC	$ -	$ (1,574,562)	$ (305,727)	0.0%	$ -	$ -	$ -	0.0%
01133	41563	2013 MOTOR VEHICLE EXC	$ -	$ -	$ (1,516,001)	100.0%	$ (309,083)	$ -	$ (309,083)	-100.0%
01133	41564	2014 MOTOR VEHICLE EXC		$ -	$ -	0.0%	$ (1,610,000)	$ (300,000)	$ (1,310,000)	-81.4%
01133	41565	2015 MOTOR VEHICLE EXC	$ -	$ -	$ -	0.0%	$ -	$ (1,559,351)	$ 1,559,351	100.0%
01133	41594	1994 MOTOR VEHICLE EXC	$ -	$ (16)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41595	1995 MOTOR VEHICLE EXC	$ (30)	$ -	$ (126)	61.8%	$ -	$ -	$ -	0.0%
01133	41596	1996 MOTOR VEHICLE EXC	$ -	$ -	$ (169)	100.0%	$ -	$ -	$ -	0.0%
01133	41597	1997 MOTOR VEHICLE EXC	$ -	$ -	$ (113)	100.0%	$ -	$ -	$ -	0.0%
01133	41598	1998 MOTOR VEHICLE EXC	$ -	$ (78)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41599	1999 MOTOR VEHICLE EXC	$ (514)	$ (28)	$ (34)	-59.7%	$ -	$ -	$ -	0.0%
01133	41600	2000 BOAT EXCISE TAX	$ (2,024)	$ (91)	$ (270)	-48.9%	$ -	$ -	$ -	0.0%
01133	41601	2001 BOAT EXCISE TAX	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41602	2002 BOAT EXCISE TAX	$ (1,401)	$ (137)	$ 623	-176.3%	$ -	$ -	$ -	0.0%
01133	41603	2003 BOAT EXCISE TAX	$ (215)	$ (45)	$ 1,473	-290.1%	$ -	$ -	$ -	0.0%
01133	41604	2004 BOAT EXCISE TAX	$ (736)	$ (79)	$ 596	-193.2%	$ -	$ -	$ -	0.0%
01133	41605	2005 BOAT EXCISE TAX	$ (586)	$ (92)	$ 127	-160.0%	$ -	$ -	$ -	0.0%
01133	41606	2006 BOAT EXCISE TAX	$ (549)	$ (98)	$ (147)	-35.6%	$ -	$ -	$ -	0.0%
01133	41607	2007 BOAT EXCISE TAX	$ (637)	$ (171)	$ (37)	-61.3%	$ -	$ -	$ -	0.0%
01133	41608	2008 BOAT EXCISE TAX	$ (1,129)	$ (332)	$ 47	-134.8%	$ -	$ -	$ -	0.0%
01133	41609	2009 BOAT EXCISE TAX	$ (2,757)	$ (455)	$ 59	-127.7%	$ -	$ -	$ -	0.0%
01133	41610	2010 BOAT EXCISE TAX	$ (31,399)	$ (2,846)	$ (213)	-81.1%	$ -	$ -	$ -	0.0%

01133	41611	2011 BOAT EXCISE TAX	$ 13	$ (34,315)	$ (110)	-306.2%	$ -	$ -	$ -	0.0%
01133	41612	2012 BOAT EXCISE TAX		$ -	$ (32,062)	100.0%	$ -	$ -	$ -	0.0%
01133	41613	2013 BOAT EXCISE TAX	$ -	$ -	$ -	0.0%	$ (3,000)	$ -	$ (3,000)	-100.0%
01133	41614	2014 BOAT EXCISE TAX	$ -	$ -	$ -	0.0%	$ (34,000)	$ -	$ (34,000)	-100.0%
01133	41615	2015 BOAT EXCISE TAX	$ -	$ -	$ -	0.0%	$ -	$ (32,000)	$ 32,000	100.0%
01133	41620	FARM EXCISE TAXES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	41695	1995 BOAT EXCISE TAX	$ (290)	$ (23)	$ -	-100.0%	$ -	$ -	$ -	0.0%
01133	41696	1996 BOAT EXCISE TAX	$ (381)	$ (8)	$ (120)	-31.9%	$ -	$ -	$ -	0.0%
01133	41697	1997 BOAT EXCISE TAX	$ (284)	$ (8)	$ (120)	-25.0%	$ -	$ -	$ -	0.0%
01133	41698	1998 BOAT EXCISE TAX	$ (665)	$ (46)	$ (209)	-32.0%	$ -	$ -	$ -	0.0%
01133	41699	1999 BOAT EXCISE TAX	$ (672)	$ (38)	$ (152)	-39.1%	$ -	$ -	$ -	0.0%
01133	41910	ROOMS TAX	$ (1,875,447)	$ (2,037,133)	$ (2,346,122)	7.7%	$ (2,048,105)	$ (2,374,716)	$ 326,611	15.9%
01133	41912	LOCAL MEALS TAX	$ (621,254)	$ (674,041)	$ (783,557)	8.0%	$ (678,600)	$ (785,000)	$ 106,400	15.7%
01133	41800	PAYMENT IN LEIU TAX	$ (13,882)	$ (7,329)	$ (214,574)	149.1%	$ (7,330)	$ (250)	$ (7,080)	-96.6%
01133	41710	P&I RE	$ (477,555)	$ (483,262)	$ (468,669)	-0.6%	$ (485,996)	$ (471,000)	$ (14,996)	-3.1%
01133	41720	P&I EXCISE	$ (91,321)	$ (95,876)	$ (96,022)	1.7%	$ (96,560)	$ (96,500)	$ (60)	-0.1%
01133	41730	P&I EXCISE TAX LIEN	$ (57,480)	$ (101,808)	$ (112,912)	25.2%	$ (57,000)	$ (112,095)	$ 55,095	96.7%
01133	41740	P&I BOAT	$ (325)	$ (206)	$ (304)	-2.2%	$ -	$ -	$ -	0.0%
01133	43201	TAX COLL MUNICIPAL LIEN CERT	$ (25,300)	$ (26,100)	$ (30,975)	7.0%	$ (24,000)	$ (30,900)	$ 6,900	28.8%
01133	43202	TREASURER ADMINISTRATIVE FE	$ (1,434)	$ (319)	$ (549)	-27.4%	$ (330)	$ (331)	$ 1	0.3%
01133	43204	ADVERTISING REIMBURSEMENT	$ -	$ -	$ -	0.0%		$ -	$ -	0.0%
01133	43205	MMA REIMBURSEMENT FEES	$ (550)	$ -	$ -	-100.0%		$ -	$ -	0.0%
01133	43211	MEDICARE D REIMBURSEMENT F	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	48201	INTEREST ON INVESTMENTS	$ (57,183)	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
01133	46140	CSI B9 VET, BLIND & SPOUSE	$ (10,241)	$ -	$ (5,247)	-20.0%	$ (4,000)	$ (5,300)	$ 1,300	32.5%
01133	46150	CSI C14 REIMBURSEMENT BLIND	$ -	$ (22)	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46160	CSI B10 REIMBURSEMENT ELDER	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46180	UNRESTRICTED AID	$ (67,017)	$ (67,017)	$ (67,017)	0.0%	$ (67,000)	$ (67,000)	$ -	0.0%
01133	46202	CSI A.1 CH70 SCHOOL AID	$ (1,327,049)	$ (1,332,098)	$ (1,376,655)	1.2%	$ (1,351,123)	$ (1,433,519)	$ 82,396	6.1%
01133	46301	CSI A.5 CHARTER TUITION ASME	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46302	CSI A5 CHARTER SCH CAP FAC F	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46600	CSI A6 SCHOOL LNCH CH 871	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46602	CSI A2 SCHOOL TRANS CH 71	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46610	CSI PUB LIBRARIES CH78	$ -	$ -	$ -	0.0%	$ (6,000)	$ (6,000)	$ -	0.0%
01133	46615	CSI B6 POLICE CAREER INCENTI	$ (12,725)	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
01133	46670	CSI B8 VETERANS BENEFITS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46710	CSI B1 LOTTERY	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	46991	CSI B11 STATE OWNED LAND	$ (198,239)	$ (205,329)	$ -	-100.0%	$ (205,390)	$ (205,390)	$ -	0.0%
01133	46992	OTHER STATE FUNDS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	48201	INTEREST ON INVESTMENTS		$ (47,482)	$ (90,903)	0.0%	$ (47,035)	$ (90,900)	$ 43,865	93.3%
01133	47201	COUNTY GRANTS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	48400	FINANCE COPIES & MIS	$ (8,793)	$ (7,018)	$ (9,082)	1.1%	$ (7,000)	$ (9,080)	$ 2,080	29.7%
01133	48401	TELEPHONE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	48422	MISC NON RECURRING	$ (38)	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
01133	48500	UNIDENTIFIED CASH	$ 155,471	$ (23,029)	$ 429	-86.0%	$ -	$ -	$ -	0.0%
01133	48600	RDS RETIREE DRUG SUBSIDY	$ (63,128)	$ (52,736)	$ (48,830)	-8.2%	$ (52,735)	$ (48,337)	$ (4,398)	-8.3%
01133	49102	PROCEEDS FROM BOND SALE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	49104	DEBT PREMIUM	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	49303	PREMIUM FOR 12/2003 BOND SA	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	49400	DISPOSITION OF FIXED ASSETS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	49600	INTEREST RECV ON BONDS SOL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01133	49901	INDIRECT COSTS	$ -	$ (479,502)	$ (516,384)	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL FINANCE DEPARTMENT GF REVENUE			**$ (69,061,643)**	**$ (69,516,610)**	**$ (71,797,341)**	**1.3%**	**$ (73,340,287)**	**$ (76,474,669)**	**$ 3,134,382**	**4.3%**

1147 TREASURER											
1147	48201	INTEREST ON INVESTMENTS	$ -	$ (27)	$ (12,547)	0.0%	$ -	$ (3,480)	$ (3,480)	100.0%
1147	48400	MISC REVENUES	$ (1,012)	$ (48)	$ -	-100.0%	$ (48)	$ (70)	$ (22)	45.8%
1147	48422	MISCELLANEOUS NON RECURRI	$ -	$ -	$ (71)	100.0%	$ -	$ -	$ -	0.0%
SUBTOTAL TREASURER REVENUES			**$ (1,012)**	**$ (75)**	**$ (12,619)**	**131.9%**	**$ (48)**	**$ (3,550)**	**$ (3,502)**	**7295.8%**
PERSONNEL EXPENSE										
1134 FINANCE & OPERATIONS DEPARTMENT										
01134	51100	SALARY, PERMANENT	$ 594,939	$ 360,071	$ 422,597	-10.8%	$ 448,600	$ 574,200	$ 125,600	28.0%
01134	51200	SALARY, SEASONAL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01134	51300	OVERTIME	$ 436	$ 142	$ 81	-43.1%	$ -	$ -	$ -	0.0%
01134	51700	LONGEVITY PAY	$ 10,002	$ 11,744	$ 6,666	-12.7%	$ 5,330	$ 7,580	$ 2,250	42.2%
01134	51961	MEDICARE P/R TAX	$ 8,778	$ 5,696	$ 6,205	-10.9%	$ 6,582	$ 8,400	$ 1,818	27.6%
01134	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL FINANCE & OPERATIONS PERSONNEL EXF			**$ 614,154**	**$ 377,654**	**$ 435,549**	**-10.8%**	**$ 460,512**	**$ 590,180**	**$ 129,668**	**28.2%**
1141 ASSESSOR										
01141	51100	SALARY, PERMANENT	$ 407,220	$ 345,868	$ 353,948	-4.6%	$ 369,300	$ 370,300	$ 1,000	0.3%
01141	51102	SALARY, TEMPORARY	$ -	$ -	$ -	0.0%	$ 1,800	$ 1,800	$ -	0.0%
01141	51300	OVERTIME	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01141	51551	LABORER'S UNION CERTIFICATI	$ 1,429	$ 1,046	$ 1,043	-10.0%	$ 520	$ 520	$ -	0.0%
01141	51700	LONGEVITY PAY	$ 14,498	$ 12,729	$ 13,447	-2.5%	$ 16,070	$ 16,120	$ 50	0.3%
01141	51961	MEDICARE P/R TAX	$ 6,136	$ 5,215	$ 5,343	-4.5%	$ 5,600	$ 5,600	$ -	0.0%
01141	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL ASSESSOR PERSONNEL EXPENSES			**$ 429,282**	**$ 364,858**	**$ 373,781**	**-4.5%**	**$ 393,290**	**$ 394,340**	**$ 1,050**	**0.3%**
1145 COLLECTOR										
01145	51100	SALARY, PERMANENT	$ 215,237	$ 219,848	$ 229,200	2.1%	$ 234,100	$ 240,700	$ 6,600	2.8%
01145	51300	OVERTIME	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01145	51551	LABORERS UNION CERTIFICATIO	$ 1,043	$ 1,046	$ 1,043	0.0%	$ 1,040	$ 2,040	$ 1,000	96.2%
01145	51700	LONGEVITY PAY	$ 5,492	$ 6,991	$ 7,917	13.0%	$ 8,480	$ 8,710	$ 230	2.7%
01145	51961	MEDICARE P/R TAX	$ 3,216	$ 3,304	$ 3,453	2.4%	$ 3,500	$ 3,600	$ -	2.9%
SUBTOTAL COLLECTOR PERSONNEL EXPENSES			**$ 224,988**	**$ 231,189**	**$ 241,614**	**100.0%**	**$ 247,120**	**$ 255,050**	**$ 7,930**	**3.2%**
1147 TREASURER										
01147	51100	SALARY, PERMANENT	$ 207,524	$ 285,326	$ 301,026	13.2%	$ 342,100	$ 274,200	$ (67,900)	-19.8%
01147	51300	OVERTIME	$ 304	$ 923	$ 80	-35.8%	$ -	$ -	$ -	0.0%
01147	51551	LABORERS UNION CERTIFICATIO	$ 521	$ 523	$ 522	0.0%	$ 520	$ 2,040	$ 1,520	292.3%
01147	51700	LONGEVITY PAY	$ 4,483	$ 4,654	$ 4,845	2.6%	$ 8,300	$ 8,880	$ 580	7.0%
01147	51961	MEDICARE P/R TAX	$ 3,055	$ 3,498	$ 4,444	13.3%	$ 5,100	$ 4,100	$ (1,000)	-19.6%
01147	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL TREASURER PERSONNEL EXPENSES			**$ 215,887**	**$ 294,925**	**$ 310,917**	**100.0%**	**$ 356,020**	**$ 289,220**	**$ (66,800)**	**-18.8%**

OPERATING EXPENSE

1134 FINANCE & OPERATIONS

1134	52070	TUITION REIMBURSEMENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1134	52401	REP&MAINT:OFFICE EQUIP	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1134	52404	REP&MAINT: BUILDING	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1134	52416	COPIER	$ 7,633	$ 4,822	$ 6,605	-4.7%	$ 6,375	$ 6,605	$ 230	3.6%
1134	53100	PROFESSIONAL SERVICES	$ 99,692	$ 88,072	$ 97,557	-0.7%	$ 140,000	$ 137,490	$ (2,510)	-1.8%
1134	53103	GENERAL:ADVERTISING	$ -	$ 180	$ -	0.0%	$ 200	$ -	$ (200)	-100.0%
1134	53110	GENERAL:PRINTING	$ -	$ -	$ -	0.0%	$ 100	$ -	$ (100)	-100.0%
1134	53402	COMM:POSTAGE	$ 182	$ 180	$ 166	-3.0%	$ 200	$ 165	$ (35)	-17.5%
1134	53804	OTHER:FREIGHT	$ 1,048	$ 1,105	$ 1,005	-1.4%	$ 1,200	$ 1,100	$ (100)	-8.3%
1134	54201	OFFICE SUPPLIES	$ 8,039	$ 9,356	$ 11,504	12.7%	$ 9,400	$ 11,500	$ 2,100	22.3%
1134	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ 115	100.0%	$ -	$ -	$ -	0.0%
1134	57101	IN-STATE:MISC TRAVEL	$ 9,029	$ 7,875	$ 7,627	-5.5%	$ 7,900	$ 7,900	$ -	0.0%
1134	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1134	57103	IN-STATE:SEMINARS,PROF GA	$ 1,637	$ 2,680	$ 3,200	25.0%	$ 2,700	$ 3,200	$ 500	18.5%
1134	57201	OUT-STATE:GENERAL	$ 480	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1134	57301	DUES:PROFESSNL ORGANIZATN	$ 190	$ 190	$ 315	18.4%	$ 200	$ 315	$ 115	57.5%
1134	58501	ADD EQ:NEW EQUIP	$ 928	$ 184	$ 6,650	92.8%	$ 200	$ 200	$ -	0.0%
1134	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1134	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL FINANCE & OPERATIONS OPERATING EXP			**$ 128,858**	**$ 114,643**	**$ 134,745**	**1.5%**	**$ 168,475**	**$ 168,475**	**$ -**	**0.0%**

1131 FINANCE COMMITTEE

1131	53100	PROFESSIONAL SERVICES	$ 9,112	$ 7,152	$ 13,537	14.1%	$ 8,500	$ 14,000	$ 5,500	64.7%
1131	53103	GENERAL:ADVERTISING	$ -	$ 25	$ -	0.0%	$ 25	$ 25	$ -	0.0%
1131	53110	GENERAL:PRINTING	$ 3,298	$ 6,352	$ 1,375	-25.3%	$ 6,800	$ 1,500	$ (5,300)	-77.9%
1131	54201	OFFICE SUPPLIES	$ 1,482	$ 1,619	$ 918	-14.8%	$ 1,650	$ 1,450	$ (200)	-12.1%
1131	57101	IN STATE MISC TRAVEL	$ 55	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1131	57301	DUES:PROFESSNL ORGANIZATN	$ 173	$ 173	$ 173	0.0%	$ 175	$ 175	$ -	0.0%
1131	58501	ADD EQ: NEW EQUIP	$ -	$ 490	$ 2,843	0.0%	$ 500	$ 500	$ -	0.0%
SUBTOTAL FINANCE COMMITTEE OPERATING EXPEN			**$ 14,120**	**$ 15,811**	**$ 18,846**	**100.0%**	**$ 17,650**	**$ 17,650**	**$ -**	**0.0%**

1141 ASSESSOR

1141	52401	REP&MAINT:OFFICE EQUIP	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1141	52403	REP&MAINT:VEHICLE	$ 1,287	$ 3,150	$ 2,605	26.5%	$ 3,100	$ 3,100	$ -	0.0%
1141	53100	PROFESSIONAL SERVICES	$ 15,880	$ 105,336	$ 138,314	105.8%	$ 112,000	$ 210,000	$ 98,000	87.5%
1141	53101	GENERAL:AUDITING	$ -	$ 15	$ -	0.0%	$ -	$ -	$ -	0.0%
1141	53103	GENERAL:ADVERTISING	$ 40	$ 40	$ 558	140.8%	$ 40	$ 40	$ -	0.0%
1141	53402	COMM:POSTAGE	$ -	$ 92	$ 1,534	0.0%	$ 100	$ 1,550	$ 1,450	1450.0%
1141	53802	OTHER:DEEDS,PROBATES,REC	$ -	$ 150	$ -	0.0%	$ 150	$ 150	$ -	0.0%
1141	54201	OFFICE SUPPLIES	$ 3,189	$ 5,252	$ 3,593	4.1%	$ 3,200	$ 4,025	$ 825	25.8%
1141	55101	BOOKS/SUBSCRIPTIONS	$ 628	$ 344	$ 329	-19.4%	$ 350	$ 450	$ 100	28.6%
1141	57101	IN-STATE:MISC TRAVEL	$ 1,267	$ 3,380	$ 2,762	29.7%	$ 3,375	$ 3,000	$ (375)	-11.1%
1141	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ 85	$ -	0.0%	$ 100	$ 100	$ -	0.0%
1141	57103	IN-STATE:SEMINARS,PROF GA	$ 1,190	$ 440	$ 1,125	-1.9%	$ 1,200	$ 1,200	$ -	0.0%
1141	57301	DUES:PROFESSNL ORGANIZATN	$ 345	$ 345	$ 345	0.0%	$ 350	$ 350	$ -	0.0%
1141	58501	ADD EQ:NEW EQUIP	$ 440	$ -	$ -	-100.0%	$ -	$ 12,000	$ 12,000	100.0%
1141	58502	ADD EQ:OFFICE FURNITURE	$ -	$ 358	$ 1,377	0.0%	$ -	$ -	$ -	0.0%
1141	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL ASSESSOR OPERATING EXPENSES			**$ 24,266**	**$ 118,987**	**$ 152,541**	**84.6%**	**$ 123,965**	**$ 235,965**	**$ 112,000**	**90.3%**

1145 COLLECTOR

1145	52060	MMA SERVICE FEES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	52401	REP&MAINT:OFFICE EQUIP	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	52416	COPIER	$ 2,619	$ 1,431	$ 1,269	-21.5%	$ 2,200	$ 1,800	$ (400)	-18.2%
1145	52703	RENT/LSE:POSTAGE METER	$ 3,412	$ 3,305	$ 2,488	-10.0%	$ 3,800	$ 2,600	$ (1,200)	-31.6%
1145	53100	PROFESSIONAL SERVICES	$ 20,351	$ 25,058	$ 16,487	-6.8%	$ 25,000	$ 25,000	$ -	0.0%
1145	53101	GENERAL:ACCOUNTNG & AUDIT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	53103	GENERAL:ADVERTISING	$ -	$ -	$ 504	100.0%	$ -	$ 550	$ 550	100.0%
1145	53110	GENERAL:PRINTING	$ 127	$ 218	$ -	-100.0%	$ 250	$ 250	$ -	0.0%
1145	53155	DEPUTY COLLECTOR FEES	$ 244	$ 762	$ (1,362)	-277.4%	$ 1,500	$ 1,700	$ 200	13.3%
1145	53402	COMM:POSTAGE	$ 30,055	$ 27,750	$ 29,790	-0.3%	$ 43,500	$ 50,000	$ 6,500	14.9%
1145	53802	OTHER:DEEDS,PROBATES,REC	$ -	$ -	$ 75	100.0%	$ 350	$ 150	$ (200)	-57.1%
1145	53804	OTHER:FREIGHT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	54201	OFFICE SUPPLIES	$ 3,265	$ 2,097	$ 1,595	-21.2%	$ 2,750	$ 2,000	$ (750)	-27.3%
1145	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	57050	OTHER CHGS & EXPS	$ 166	$ 186	$ 1,389	103.0%	$ 200	$ 600	$ 400	200.0%
1145	57101	IN-STATE:MISC TRAVEL	$ 640	$ 396	$ 92	-47.6%	$ 600	$ 450	$ (150)	-25.0%
1145	57102	IN-STATE:MILEAGE/CAR ALLW		$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	57103	IN-STATE:SEMINARS,PROF GA	$ 190	$ 461	$ 25	-49.1%	$ 450	$ 450	$ -	0.0%
1145	57301	DUES:PROFESSNL ORGANIZATN	$ 60	$ 60	$ 60	0.0%	$ 60	$ 60	$ -	0.0%
1145	57405	INS PREM:EMPLOYEE BONDS	$ 597	$ 597	$ 650	2.9%	$ 600	$ 650	$ 50	8.3%
1145	58501	ADD EQ:NEW EQUIP	$ 340	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1145	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1145	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL COLLECTOR OPERATING EXPENSES			**$ 62,066**	**$ 62,320**	**$ 53,062**	**-5.1%**	**$ 81,260**	**$ 86,260**	**$ 5,000**	**6.2%**

1147 TREASURER

1147	52416	COPIER	$ 1,356	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	0.0%
1147	53100	PROFESSIONAL SERVICES	$ 3,380	$ 6,797	$ 1,280	-27.7%	$ 3,475	$ 3,800	$ 325	$ 325	9.4%
1147	53110	GENERAL:PRINTING	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	0.0%
1147	53402	COMM:POSTAGE	$ 126	$ -	$ 47	-28.2%	$ -	$ -	$ -	$ -	0.0%
1147	53803	OTHER:LICENSES & TAXES	$ -	$ -	$ 81,173	100.0%	$ -	$ -	$ -	$ -	0.0%
1147	54201	OFFICE SUPPLIES	$ 1,821	$ 2,664	$ 1,406	-8.3%	$ 2,650	$ 1,975	$ (675)	$ (675)	-25.5%
1147	55101	BOOKS/SUBSCRIPTIONS	$ 78	$ -	$ -	-100.0%	$ -	$ -	$ -	$ -	0.0%
1147	57050	OTHER CHGS & EXPS	$ (219,577)	$ 667	$ -	-100.0%	$ 650	$ -	$ (650)	$ (650)	-100.0%
1147	57101	IN-STATE:MISC TRAVEL	$ 1,389	$ 451	$ 707	-20.2%	$ 775	$ 777	$ 2	$ 2	0.3%
1147	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	0.0%
1147	57103	IN-STATE:SEMINARS,PROF GA	$ 438	$ 25	$ 65	-47.1%	$ 400	$ 400	$ -	$ -	0.0%
1147	57301	DUES:PROFESSNL ORGANIZATN	$ 220	$ 276	$ 140	-14.0%	$ 275	$ 275	$ -	$ -	0.0%
1147	57405	INS PREM:EMPLOYEE BONDS	$ 439	$ 405	$ 558	8.3%	$ 400	$ 600	$ 200	$ 200	50.0%
1147	57803	OTHER:BANK CHARGES	$ -	$ 115,716	$ -	0.0%	$ 75,000	$ 75,000	$ -	$ -	0.0%
1147	58501	ADD EQ:NEW EQUIP	$ 268	$ 206	$ 1,099	60.1%	$ -	$ -	$ -	$ -	0.0%
1147	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	0.0%
1147	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	0.0%
SUBTOTAL TREASURER OPERATING EXPENSES			**$ (210,061)**	**$ 127,208**	**$ 86,475**	**-174.4%**	**$ 83,625**	**$ 82,827**	**$ (798)**	**$ (798)**	**-1.0%**

SUMMARY	**FISCAL 2011 ACTUALS**	**FISCAL 2012 ACTUALS**	**FISCAL 2013 ACTUALS**	***COMPOUND ANNUAL GROWTH RATE***	**FISCAL 2014 BUDGET**	***FISCAL 2015 BUDGET***	***INCREASE OR (DECREASE) $ FISCAL 2015***	***INCREASE OR (DECREASE) % FISCAL 2015***
Payroll Salary	$ 1,462,387	$ 1,249,846	$ 1,342,254	-2.8%	$ 1,436,160	$ 1,507,090	$ 70,930	4.9%
Overtime	$ 740	$ 1,065	$ 161	100.0%	$ -	$ -	$ -	0.0%
Medicare P/R Tax	$ 21,185	$ 17,714	$ 19,445	-2.8%	$ 20,782	$ 21,700	$ 918	4.4%
Medical Insurance	$ -	$ -	$ -	100.0%	$ -	$ -	$ -	0.0%
Rep & Maint	$ 1,287	$ 3,150	$ 2,605	26.5%	$ 3,100	$ 3,100	$ -	0.0%
Copier/Printing	$ 15,032	$ 12,823	$ 9,249	-14.9%	$ 15,725	$ 10,155	$ (5,570)	-35.4%
Prof Services	$ 148,415	$ 232,415	$ 267,175	21.6%	$ 288,975	$ 390,290	$ 101,315	35.1%
Travel Expenses	$ 16,315	$ 15,792	$ 15,603	-1.5%	$ 17,500	$ 17,477	$ (23)	-0.1%
Supplies	$ 17,797	$ 20,988	$ 19,016	2.2%	$ 19,650	$ 20,950	$ 1,300	6.6%
Equipment	$ 1,975	$ 1,238	$ 11,969	82.3%	$ 700	$ 12,700	$ 12,000	1714.3%
Rent/Lease Expenses	$ 3,412	$ 3,305	$ 2,488	-10.0%	$ 3,800	$ 2,600	$ (1,200)	-31.6%
Other	$ (184,986)	$ 149,243	$ 117,565	-186.0%	$ 125,525	$ 133,905	$ 8,380	6.7%
TOTAL FINANCE DEPARTMENT	**$ 1,503,559**	**$ 1,707,580**	**$ 1,807,528**	**6.3%**	**$ 1,931,917**	**$ 2,119,967**	**$ 188,050**	**9.7%**

OPERATI[illegible]UDGET
FISCAL YEAR 2015

Operating Expenses

GENERAL FUND OPERATING EXPENSE			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	COMPOUND ANNUAL GROWTH RATE (CAGR)	FISCAL 2014 BUDGET	THREE-YEAR ACTUAL AVERAGE	LEVEL 1 DEPARTMENT HEAD FISCAL 2015 RECOMMENDATION (BASE BUDGET)	TOWN MGR INC / DEC	LEVEL 2 TOWN MANAGER FISCAL 2015 RECOMMENDATION	INCREASE OR (DECREASE) $ FISCAL 2015	INCREASE OR (DECREASE) % FISCAL 2015
1131 FINANCE COMMITTEE												
1131	53100	PROFESSIONAL SERVICES	$ 7,152	$ 13,537	14.1%	$ 8,500	$ 9,934	$ 14,000	$ -	$ 14,000	$ 5,500	65%
1131	53103	GENERAL:ADVERTISING	$ 25	$ -	0.0%	$ 25	$ 8	$ 25	$ -	$ 25	$ -	0%
1131	53110	GENERAL:PRINTING	$ 6,352	$ 1,375	-25.3%	$ 6,800	$ 3,675	$ 1,500	$ -	$ 1,500	$ (5,300)	-78%
1131	54201	OFFICE SUPPLIES	$ 1,619	$ 918	-14.8%	$ 1,650	$ 1,340	$ 1,450	$ -	$ 1,450	$ (200)	-12%
1131	57101	IN STATE MISC TRAVEL	$ -	$ -	-100.0%	$ -	$ 18	$ -	$ -	$ -	$ -	0%
1131	57301	DUES:PROFESSNL ORGANIZATN	$ 173	$ 173	0.0%	$ 175	$ 173	$ 175	$ -	$ 175	$ -	0%
1131	58501	ADD EQ: NEW EQUIP	$ 490	$ 2,843	140.9%	$ 500	$ 1,111	$ 500	$ -	$ 500	$ -	0%
TOTAL		FINANCE COMMITTEE	$ 15,811	$ 18,846	10.1%	$ 17,650	$ 16,259	$ 17,650	$ -	$ 17,650	$ -	0%

OPERA. JDGET
FISCAL YEAR 2015

PERSONNEL COSTS

GENERAL FUND			FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	GROWTH RATE	FY2014 BUDGET	THREE-YEAR ACTUAL AVERAGE	FISCAL 2015 RECOMMENDATION (BASE BUDGET)	TOWN MGR INC / DEC	TOWN MANAGER FISCAL 2015 RECOMMENDATION	(DECREASE) $ FISCAL 2015	(DECREASE) % FISCAL 2015
FINANCE COMMITTEE													
01131	51100	SALARY, PERMANENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL FINANCE COMMITTEE			$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	$ -	0.0%

As of 1/30/2014

FY 2015 Budget

Human Resource Department

FY2014
Human Resource Department Review

- **Mission:** Energize our employees with fair treatment, challenging work, competitive salaries, outstanding benefits, and membership in Nantucket's diverse and beautiful island community.
- **Goals:**

❖ Establish regular communications between Labor and Management

❖ Negotiate union contracts in a timely and fiscally responsible manner as part of a representative Town team and in conjunction with established strategies

❖ Resolve grievances appropriately, fairly and timely

❖ Redesign health insurance programs so that they are in keeping with the Affordable Care Act and with the target of equitable cost sharing between employee and Town

❖ Develop appropriate policies and procedures that enhance efficiencies and cost control

❖ Negotiate the Employee Assistance Program contract as due

❖ Establish a performance evaluation system that establishes both an internal and external value for the work done by Town positions.

❖ Participate with Town Administration and senior staff in determining appropriate staffing levels by department

❖ Maintain a departmental calendar so that all annual contracts, reports and pay changes are discharged on time and accurately

❖ Develop, integrate, and train employees on the utilization of the HR Munis Module and Self Service Munis Module

FY 2015
Human Resource Department Overview

- **Priorities**
  - Complete/Implement Union Contract Negotiations
  - MUNIS Personnel Module Implementation
  - Health Insurance Review to include: annual renewal, employee communication, open enrollment, implementation of Affordable Care Act, ensure adequate funding for the Health Insurance Trust Fund
  - Coordination and completion of the Classification and Compensation Study
  - Completion of the project to achieve FLSA compliance
  - Support as required for the Personnel Compensation Review Committee

- **Significant Changes Year-to-Year: None**
- **Key Issues:**
  - Implementation of Personnel Policies and Procedures throughout the Town

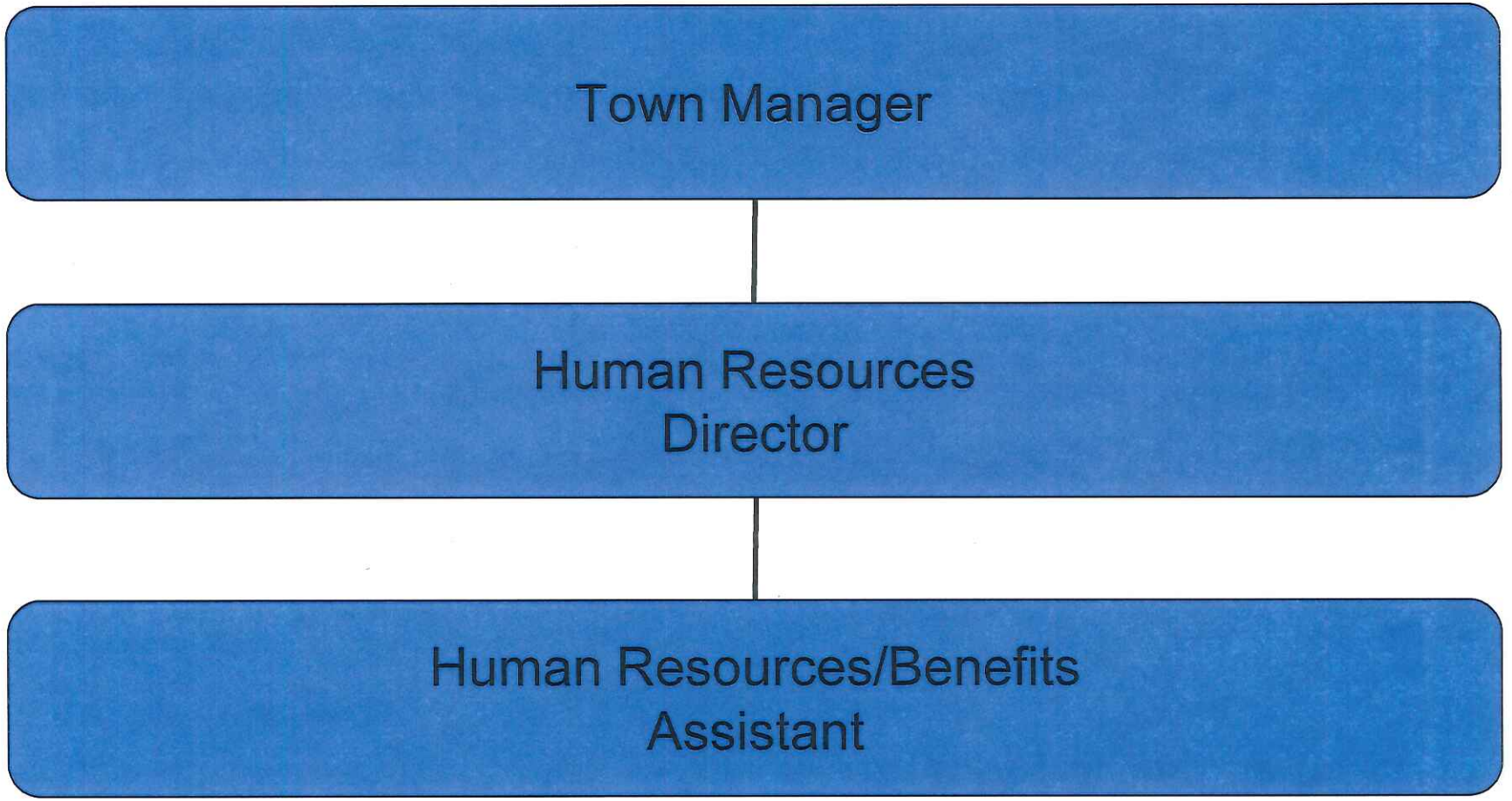
FY2015 Budget
Human Resource Department

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 135,496	$ 141,521	$ 129,349	*-1.5%*	$ 150,600	*$ 142,600*	*$ (8,000)*	*-5.3%*
Medicare P/R Tax	$ 1,965	$ 2,052	$ 1,876	*-1.5%*	$ 2,100	*$ 2,100*	*$ -*	*0.0%*
Prof Services	$ 15,949	$ 16,310	$ 11,183	*-11.2%*	$ 17,500	*$ 11,500*	*$ (6,000)*	*-34.3%*
Travel Expenses	$ 7,626	$ 9,027	$ 6,989	*-2.9%*	$ 7,750	*$ 9,050*	*$ 1,300*	*16.8%*
Supplies	$ 1,077	$ 453	$ 173	*-45.7%*	$ 900	*$ 450*	*$ (450)*	*-50.0%*
Equipment	$ -	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	*0.0%*
Other	$ 1,626	$ 2,323	$ 5,077	*46.2%*	$ 4,950	*$ 4,750*	*$ (200)*	*-4.0%*
TOTAL HUMAN RESOURCES	**$ 163,738**	**$ 171,686**	**$ 154,646**	***-1.9%***	**$ 183,800**	***$ 170,450***	***$ (13,350)***	***-7.3%***

Appendix

Human Resource Department

Town & County of Nantucket
Organization Chart – Human Resource Department



FY 2015 Budget Detail

Human Resource Department

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
PERSONNEL EXPENSE										
1152 HUMAN RESOURCES										
01152	51100	SALARY, PERMANENT	$ 135,496	$ 139,748	$ 129,349	*-1.5%*	$ 149,100	$ *141,100*	$ *(8,000)*	*-5.4%*
01152	51200	SALARY SEASONAL	$ -	$ -	$ -	*0.0%*	$ 1,500	$ *1,500*	$ -	*0.0%*
01152	51700	LONGEVITY PAY	$ -	$ 1,773	$ -	*0.0%*	$ -	$ -	$ -	*0.0%*
01152	51961	MEDICARE P/R TAX	$ 1,965	$ 2,052	$ 1,876	*-1.5%*	$ 2,100	$ *2,100*	$ -	*0.0%*
01152	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	*0.0%*	$ -	$ -	$ -	*0.0%*
SUBTOTAL HR PERSONNEL EXPENSES			**$ 137,460**	**$ 143,573**	**$ 131,224**	***-1.5%***	**$ 152,700**	***$ 144,700***	***$ (8,000)***	***-5.2%***

OPERATING EXPENSE

1152 HUMAN RESOURCES

1152	52416	COPIER AND LEASE	$ -	$ -	$ 2,409	100.0%	$ 2,400	$ 2,400	$ -	0.0%
1152	53100	PROFESSIONAL SERVICES	$ 15,949	$ 16,310	$ 11,183	-11.2%	$ 17,500	$ 11,500	$ (6,000)	-34.3%
1152	53103	GENERAL:ADVERTISING	$ 40	$ 40	$ 651	153.5%	$ -	$ 50	$ 50	100.0%
1152	53110	GENERAL:PRINTING	$ 14	$ 695	$ 168	130.7%	$ 700	$ 300	$ (400)	-57.1%
1152	53401	COMM:TELEPHONE	$ 1,163	$ 1,099	$ 1,420	6.9%	$ 1,350	$ 1,500	$ 150	11.1%
1152	54201	OFFICE SUPPLIES	$ 1,077	$ 453	$ 173	-45.7%	$ 900	$ 450	$ (450)	-50.0%
1152	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1152	57101	IN-STATE:MISC TRAVEL	$ 7,377	$ 8,783	$ 5,739	-8.0%	$ 7,500	$ 8,800	$ 1,300	17.3%
1152	57103	IN-STATE:SEMINARS,PROF GA	$ 249	$ 243	$ 1,250	71.2%	$ 250	$ 250	$ -	0.0%
1152	57301	DUES:PROFESSNL ORGANIZATN	$ 410	$ 489	$ 430	1.6%	$ 500	$ 500	$ -	0.0%
1152	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL HR OPERATING EXPENSES			**$ 26,278**	**$ 28,113**	**$ 23,422**	**-3.8%**	**$ 31,100**	**$ 25,750**	**$ (5,350)**	**-17.2%**

SUMMARY	**FISCAL 2011 ACTUALS**	**FISCAL 2012 ACTUALS**	**FISCAL 2013 ACTUALS**	***COMPOUND ANNUAL GROWTH RATE***	**FISCAL 2014 BUDGET**	***FISCAL 2015 BUDGET***	***INCREASE OR (DECREASE) $ FISCAL 2015***	***INCREASE OR (DECREASE) % FISCAL 2015***
Payroll Salary	$ 135,496	$ 141,521	$ 129,349	-1.5%	$ 150,600	$ 142,600	$ (8,000)	-5.3%
Medicare P/R Tax	$ 1,965	$ 2,052	$ 1,876	-1.5%	$ 2,100	$ 2,100	$ -	0.0%
Prof Services	$ 15,949	$ 16,310	$ 11,183	-11.2%	$ 17,500	$ 11,500	$ (6,000)	-34.3%
Travel Expenses	$ 7,626	$ 9,027	$ 6,989	-2.9%	$ 7,750	$ 9,050	$ 1,300	16.8%
Supplies	$ 1,077	$ 453	$ 173	-45.7%	$ 900	$ 450	$ (450)	-50.0%
Equipment	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
Other	$ 1,626	$ 2,323	$ 5,077	46.2%	$ 4,950	$ 4,750	$ (200)	-4.0%
TOTAL HUMAN RESOURCES	**$ 163,738**	**$ 171,686**	**$ 154,646**	**-1.9%**	**$ 183,800**	**$ 170,450**	**$ (13,350)**	**-7.3%**

FY 2015 Personnel Spreadsheet

Human Resources ORG: 01152

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 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
PERRIS, P	DIRECTOR	40.00	SLHR	Contract	94,800	95,055	12/18/14	95,100	0	0	0	0	0	95,100
JOHNSON, A	BENEFITS ASST.	40.00	SLHA	Non-union	45,883	46,007	07/01/14	46,000	0	0	0	0	0	46,000

Total Prorated Salary (enter on **Munis 51100**)	141,100
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**)	1,500
Salary Subtotal	142,600
Medicare (enter on **Munis 51961**)	2,100
Total Personnel Services	**144,700**

FY 2015 Budget

Information Technology and GIS Department

FY2014
IT & GIS Department Review

- **Mission**:

  Provide a reliable, secure computing environment that facilitates the use of technology to deliver effective and efficient technical services to Town departments, boards, commissions, agencies and the public.

- **Goals:**

  Upgrade MUNIS from current version 9.1 to new 10.3 version on December 14, 2013.

  Redesign the Town's website with a comprehensive and sophisticated design that utilizes the latest technology and is user-friendly and visually appealing.

  Implement a new email system for both Town and Public Safety that integrates with VOIP.

  Complete final user testing and implement Accela's E-Permitting software for Building, Health, HDC and Business Licenses.

  Implement a more efficient process for data backups and disaster recovery.

  Upgrade wireless wide area network equipment and implement new Wi-Fi authentication system.

FY2014
IT & GIS Department Review

- **Initiatives and Accomplishments:**

Actively working on Accela's E-Permitting system design, training and implementation. Formal user acceptance testing is anticipated to start in the next couple of months.

Recently implemented SeeClickFix, a digital civic engagement application that concerned residents can use to immediately report visible issues of concern such as illegal dumping and potholes.

Streaming Media and On-Demand Video services are now available on the Town's website for Board of Selectmen, Historic District Commission, Airport Commission, Conservation Commission, Zoning Board of Appeals, Planning Board and Health Department using Earth Channel's video services. Other ad-hoc meetings and training sessions are recorded as needed.

Major infrastructure upgrades were completed to support VOIP and to streamline network communications.

Expanded Town's use of social media tools using Twitter and Facebook for communications to public. Five departments are using Facebook and six are using Twitter for public outreach to communicate safety information, road closures, local events, visitor services and energy programs.

FY 2015
IT & GIS Department Overview

- **Priorities**

  Implement Accela's E-Permitting Citizen Access and Mobile applications. Expand functionality to other permitting areas i.e. Planning, Zoning, Conservation Commission.
  Install fiber network communications at Our Island Home and Wannacomet Water.
  Implement and configure an automated time and attendance software system.
  Expand use of new software for streamlined remote access to town network.
  Investigate and implement management software for mobile devices i.e. iPhones, iPads, Laptops.

- **Significant Changes Year-to-Year**

  Technology changes.
  Equipment and software upgrades.
  Business priorities.

- **Key Issues**

  Replacement of obsolete equipment in a timely manner.
  Keeping up with software upgrades.
  Ensuring the security of the Town's computer systems, network and data.
  Limited time to research new technology.
  Possible new support areas i.e. Wastewater Treatment Plants.

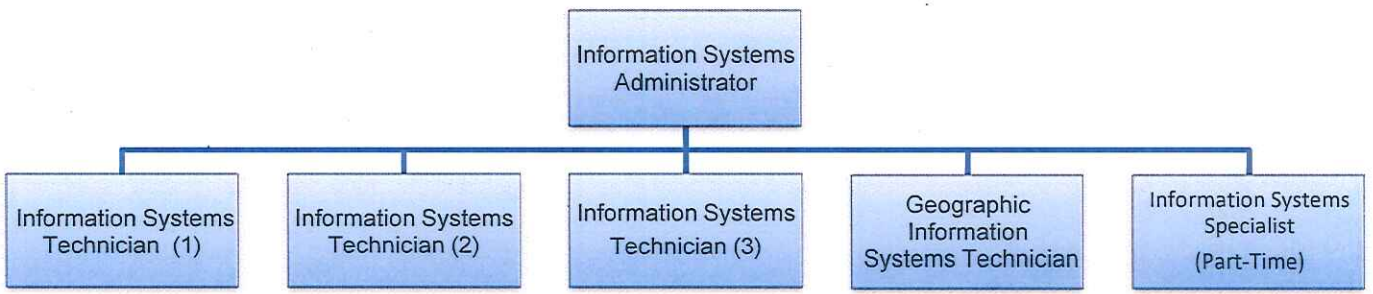
FY2015 Budget
IT & GIS Department

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 324,594	$ 341,133	$ 370,384	*4.5%*	$ 451,590	$ *479,820*	$ *28,230*	*6.3%*
Overtime	$ -	$ -	$ 241	*100.0%*	$ -	$ -	$ -	*0.0%*
Medicare P/R Tax	$ 4,706	$ 4,947	$ 5,374	*4.5%*	$ 6,600	$ *7,000*	$ *400*	*6.1%*
Repair And Maintenance	$ 20,637	$ 11,633	$ 710	*-67.5%*	$ 9,000	$ *7,500*	$ *(1,500)*	*-16.7%*
Prof Services	$ 167,334	$ 166,274	$ 189,111	*4.2%*	$ 194,000	$ *273,065*	$ *79,065*	*40.8%*
General Data Processing	$ 28,112	$ 28,154	$ 34,578	*7.1%*	$ 24,000	$ *23,850*	$ *(150)*	*-0.6%*
Travel Expenses	$ 10,133	$ 10,215	$ 10,206	*0.2%*	$ 14,350	$ *14,600*	$ *250*	*1.7%*
Supplies	$ 5,652	$ 2,924	$ 3,443	*-15.2%*	$ 5,350	$ *5,350*	$ -	*0.0%*
Equipment	$ 22,528	$ 14,884	$ 5,097	*-39.1%*	$ 5,000	$ *5,000*	$ -	*0.0%*
Other	$ 4,107	$ 598	$ 154	*-66.5%*	$ 600	$ -	$ *(600)*	*-100.0%*
TOTAL IS/GIS	**$ 587,804**	**$ 580,764**	**$ 619,299**	***1.8%***	**$ 710,490**	**$ *816,185***	**$ *105,695***	***14.9%***

Appendix

IT & GIS Department

Town & County of Nantucket
Organization Chart – IT & GIS Department



FY 2015 Budget Detail

IT & GIS Department

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
PERSONNEL EXPENSE										
1149 IS/GIS										
01149	51100	SALARY, PERMANENT	$ 319,839	$ 336,228	$ 365,250	*4.5%*	$ 443,500	*$ 471,700*	*$ 28,200*	*6.4%*
01149	51200	OVERTIME	$ -	$ -	$ 241	*100.0%*	$ -	*$ -*	*$ -*	*0.0%*
01149	51700	LONGEVITY PAY	$ 4,756	$ 4,905	$ 5,134	*2.6%*	$ 8,090	*$ 8,120*	*$ 30*	*0.4%*
01149	51961	MEDICARE P/R TAX	$ 4,706	$ 4,947	$ 5,374	*4.5%*	$ 6,600	*$ 7,000*	*$ 400*	*6.1%*
01149	51999	FINCOM TRANSFER SALARIES	$ -	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	*0.0%*
SUBTOTAL IS/GIS PERSONNEL EXPENSES			**$ 329,301**	**$ 346,080**	**$ 375,999**	***4.5%***	**$ 458,190**	***$ 486,820***	***$ 28,630***	***6.2%***

OPERATING EXPENSE

1149 IS/GIS

1149	52401	REP&MAINT:OFFICE EQUIP	$ 20,637	$ 11,633	$ 710	-67.5%	$ 9,000	$ 7,500	$ (1,500)	-16.7%
1149	53100	PROFESSIONAL SERVICES	$ 167,334	$ 166,274	$ 189,111	4.2%	$ 194,000	$ 273,065	$ 79,065	40.8%
1149	53103	GENERAL:ADVERTISING	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	53104	GENERAL:DATA PROCESSING	$ 28,112	$ 28,154	$ 34,578	7.1%	$ 24,000	$ 23,850	$ (150)	-0.6%
1149	53401	COMM:TELEPHONE	$ 4,107	$ 598	$ 154	-66.5%	$ 600	$ -	$ (600)	-100.0%
1149	53402	COMM:POSTAGE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	53804	OTHER:FREIGHT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	54201	OFFICE SUPPLIES	$ 5,652	$ 2,924	$ 3,443	-15.2%	$ 5,350	$ 5,350	$ -	0.0%
1149	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	57101	IN-STATE:MISC TRAVEL	$ 7,998	$ 9,700	$ 7,003	-4.3%	$ 9,350	$ 9,600	$ 250	2.7%
1149	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	57103	IN-STATE:SEMINARS,PROF GA	$ 2,134	$ 515	$ 3,203	14.5%	$ 5,000	$ 5,000	$ -	0.0%
1149	57201	OUT-STATE:GENERAL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	57301	DUES:PROFESSNL ORGANIZATN	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1149	58501	ADD EQ:NEW EQUIP	$ 22,528	$ 14,884	$ 5,097	-39.1%	$ 5,000	$ 5,000	$ -	0.0%
1149	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL IS/GIS OPERATING EXPENSES			**$ 258,503**	**$ 234,683**	**$ 243,300**	**-2.0%**	**$ 252,300**	**$ 329,365**	**$ 77,065**	**30.5%**

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 324,594	$ 341,133	$ 370,384	*4.5%*	$ 451,590	*$ 479,820*	*$ 28,230*	*6.3%*
Overtime	$ -	$ -	$ 241	*100.0%*	$ -	*$ -*	*$ -*	*0.0%*
Medicare P/R Tax	$ 4,706	$ 4,947	$ 5,374	*4.5%*	$ 6,600	*$ 7,000*	*$ 400*	*6.1%*
Repair And Maintenance	$ 20,637	$ 11,633	$ 710	*-67.5%*	$ 9,000	*$ 7,500*	*$ (1,500)*	*-16.7%*
Prof Services	$ 167,334	$ 166,274	$ 189,111	*4.2%*	$ 194,000	*$ 273,065*	*$ 79,065*	*40.8%*
General Data Processing	$ 28,112	$ 28,154	$ 34,578	*7.1%*	$ 24,000	*$ 23,850*	*$ (150)*	*-0.6%*
Travel Expenses	$ 10,133	$ 10,215	$ 10,206	*0.2%*	$ 14,350	*$ 14,600*	*$ 250*	*1.7%*
Supplies	$ 5,652	$ 2,924	$ 3,443	*-15.2%*	$ 5,350	*$ 5,350*	*$ -*	*0.0%*
Equipment	$ 22,528	$ 14,884	$ 5,097	*-39.1%*	$ 5,000	*$ 5,000*	*$ -*	*0.0%*
Other	$ 4,107	$ 598	$ 154	*-66.5%*	$ 600	*$ -*	*$ (600)*	*-100.0%*
TOTAL IS/GIS	**$ 587,804**	**$ 580,764**	**$ 619,299**	***1.8%***	**$ 710,490**	***$ 816,185***	***$ 105,695***	***14.9%***

FY 2015 Personnel Spreadsheet

Information Services & GIS ORG: 01149

Number of Positions in Department

Full-time	6
Part-time	0
Seasonal	0
Temporary	0
Vacancies	0
New Positions Requested	0
TOTAL OF ALL POSITIONS	6

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
RHODES, L	DEPARTMENT HEAD	40.00	FN08	DHA Step 8	96,300	96,559	01/30/15	96,600	2,900	0	0	0	0	99,500
SPROUSE, M	GIS INFO TECH	35.00	FN14	SB Step 8	87,800	88,036	09/26/14	88,000	1,760	0	0	0	0	89,760
PORTER, N	GIS COORDINATOR	35.00	FN10	SB Step 8	87,200	87,435	12/28/14	87,400	1,750	0	0	0	0	89,150
MCGLOIN, P	IS SYSTEM TECH	35.00	FN14	SB Step 7	85,100	85,329	10/14/14	85,300	1,710	0	0	0	0	87,010
BRIDGES, J	IT SPECIALIST	40.00	FN16	S1 Step 1	52,395	52,395	10/24/14	52,400	0	0	0	0	0	52,400
SOWER, E.	IT TECHNICIAN	35.00	FN14	SA Step 1			10/01/14	62,000	0	0	0	0	0	62,000

Total Prorated Salary (enter on **Munis 51100**)	471,700
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	8,120
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	479,820
Medicare (enter on **Munis 51961**)	7,000
Total Personnel Services	**486,820**

OPERATI[illegible]UDGET
FISCAL YEAR 2015

Operating Expenses

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

GENERAL FUND OPERATING EXPENSE			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE (CAGR)*	FISCAL 2014 BUDGET	*THREE-YEAR ACTUAL AVERAGE*	*LEVEL 1 DEPARTMENT HEAD FISCAL 2015 RECOMMENDATION (BASE BUDGET)*	*TOWN MGR INC / DEC*	*LEVEL 2 TOWN MANAGER FISCAL 2015 RECOMMENDATION*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
1114	MODERATOR											
1114	53100	PROFESSIONAL SERVICES	$ -	$ 1,400	*100.0%*	$ 1,500	$ 467	$ 1,500	$ -	$ 1,500	$ -	*0%*
1114	57101	IN-STATE:MISC TRAVEL	$ -	$ -	*0.0%*	$ -	$ -	$ -	$ -	$ -	$ -	*0%*
	TOTAL	MODERATOR	$ -	$ 1,400	*100.0%*	$ 1,500	$ 467	$ 1,500	$ -	$ 1,500	$ -	*0%*

OPERAT. ,DGET
FISCAL YEAR 2015

PERSONNEL COSTS

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

GENERAL FUND			FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	*COMPOUND ANNUAL GROWTH RATE*	FY2014 BUDGET	*THREE-YEAR ACTUAL AVERAGE*	*LEVEL 1 DEPARTMENT HEAD FISCAL 2015 RECOMMENDATION (BASE BUDGET)*	*TOWN MGR INC / DEC*	*LEVEL 2 TOWN MANAGER FISCAL 2015 RECOMMENDATION*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
MODERATOR													
01114	51100	SALARY, PERMANENT	$ 150	$ 150	$ 175	*5.3%*	$ 175	*$ 158*	*$ 175*	*$ -*	*$ 175*	*$ -*	*0.0%*
01114	51961	MEDICARE P/R TAX	$ 2	$ 2	$ 3	*5.2%*		*$ 2*	*$ -*	*$ -*	*$ -*	*$ -*	*0.0%*
TOTAL MODERATOR			$ 152	$ 152	$ 178	*5.3%*	$ 175	*$ 161*	*$ 175*	*$ -*	*$ 175*	*$ -*	*0.0%*

As of 1/30/2014

FY 2015 Personnel Spreadsheet

Moderator ORG: 01114

Number of Positions in Department

Full-time	0
Part-time	1
Seasonal	0
Temporary	0
Vacancies	0
New Positions Requeste	0
TOTAL OF ALL POSITIC	1

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
ALGER, S	MODERATOR	(PER DIEM)	MO95	TW Article 7	175	175	N/A	175	0	0	0	0	0	175

Total Prorated Salary (enter on **Munis 51100**)	175
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	175
Medicare (enter on **Munis 51961**)	0
Total Personnel Services	**175**

FY 2015 Budget

Planning and Land Use Services Department

FY2014
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:**

❖ Reduction of operating budget by 25% between FY2013-FY2014.
❖ Expanded and regularized office hours for greater access by the public.
❖ Implemented cross-training and customer service guidance.
❖ Reduced building related customer complaints due to improved public service, as evidenced by annual Builder's Association Meeting.
❖ Increased productivity by removing management redundancies.
❖ Streamlined management reporting function.

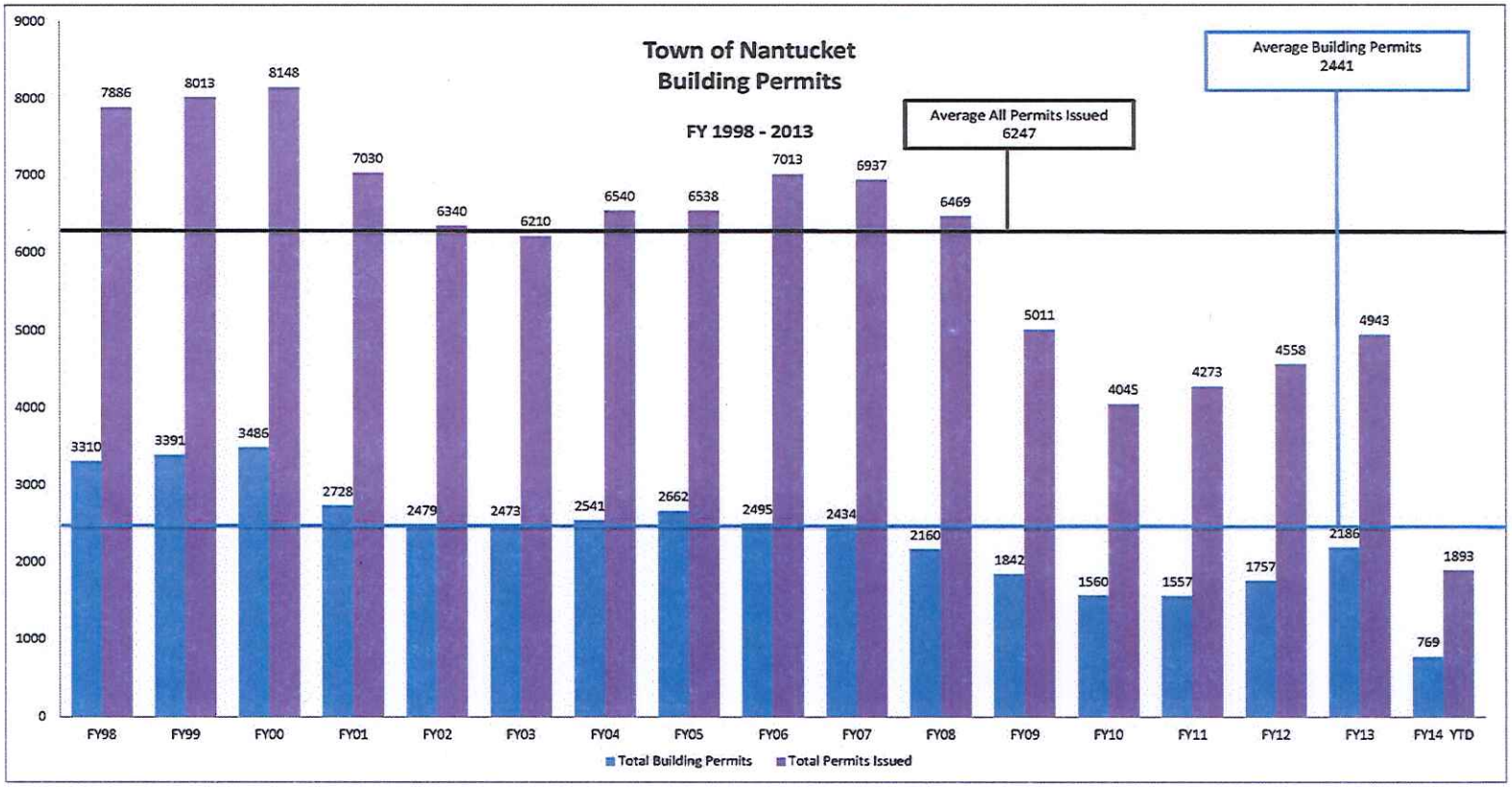
FY 2015
PLUS Department Overview

- **Priorities**
- ❖ Continue to build professional conduct and improve delivery of services.
- ❖ Streamline office protocol and procedures for consistent high quality, responsive and timely permitting.
- ❖ Increase enforcement activities.
- ❖ Implement 2009 Master Plan initiatives in accordance with schedule.
- ❖ Close out and finalize real estate activity to the greatest extent possible.
- ❖ Provide competent, respectful and cohesive staffing to Boards and Commissions served by PLUS staff.

- **Significant Changes Year-to-Year**
- ❖ Increased staffing to meet increased public need.
- ❖ Renewed building related activity
- ❖ Completion of first year of departmental consolidation.

- **Key Issues**
- ❖ Building permit processing time.
- ❖ Streamlining of HDC application processing.
- ❖ Professional development of division heads.

FY 2015



PLUS Department

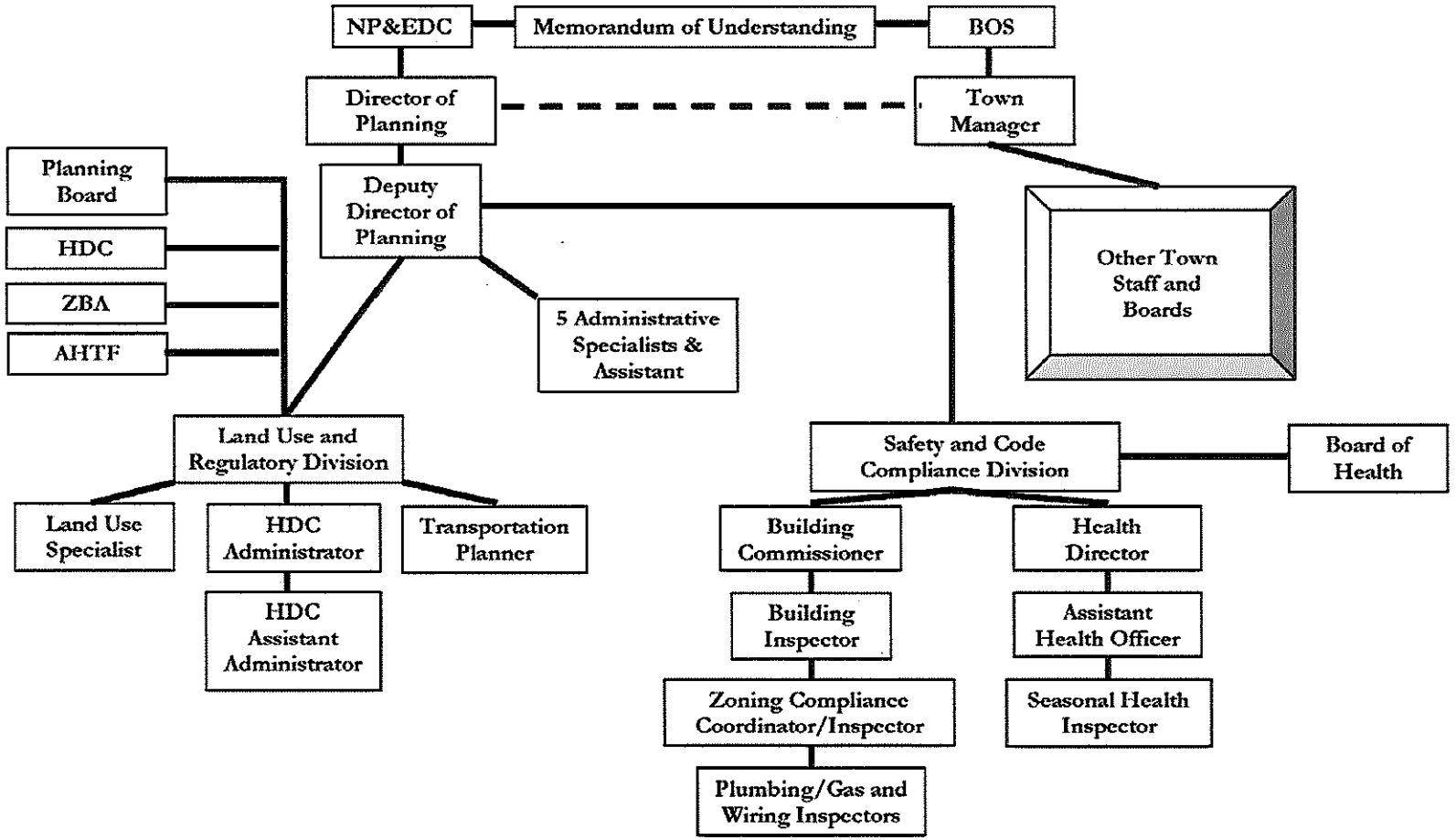
FY2015 Budget
PLUS Department

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 1,560,042	$ 1,413,849	$ 1,441,966	*-2.6%*	$ 1,566,777	*$ 1,647,411*	*$ 80,634*	*5.1%*
Costs of Payroll Shown in 3C Grant (Fund 25)	$ -	$ 95,855	$ 108,578	*6.4%*	$ 117,300	*$ 121,020*	*$ 3,720*	*3.2%*
Overtime	$ -	$ 412	$ 3,926	*208.7%*	$ -	*$ -*	*$ -*	*0.0%*
Medicare P/R Tax	$ 21,794	$ 17,233	$ 17,422	*-7.2%*	$ 22,416	*$ 23,600*	*$ 1,184*	*5.3%*
Medical Insurance	$ -	$ 16,280	$ -	*0.0%*	$ 11,000	*$ 11,000*	*$ -*	*0.0%*
Rep & Maint	$ 10,917	$ 9,953	$ 11,929	*3.0%*	$ 9,950	*$ 10,450*	*$ 500*	*5.0%*
Prof Services	$ 36,207	$ 35,727	$ 33,194	*-2.9%*	$ 70,325	$ 33,000	*$ (37,325)*	*-53.1%*
Prof Services- Planning Board	$ -	$ 86,165	$ 37,285	*-34.2%*	$ 150,000	$ 100,000	*$ (50,000)*	*-33.3%*
Supplies	$ 48,981	$ 21,048	$ 38,402	*-7.8%*	$ 20,800	$ 33,600	*$ 12,800*	*61.5%*
Travel	$ 30,398	$ 15,734	$ 17,735	*-16.4%*	$ 25,765	*$ 16,675*	*$ (9,090)*	*-35.3%*
Other	$ 15,543	$ 19,090	$ 33,338	*29.0%*	$ 22,630	$ 33,145	*$ 10,515*	*46.5%*
3C Operating Expense Reimbursements	$ (77,823)	$ (95,509)	$ (100,345)	*8.8%*	$ -	*$ -*	*$ -*	*0.0%*
Less Costs of Payroll Shown in 3C Grant (Fund 25)	$ -	$ (95,855)	$ (108,578)	*0.0%*	$ (117,300)	*$ (121,020)*	*$ (3,720)*	*3.2%*
TOTAL PLUS DEPT&REV FUNDS	**$ 1,646,059**	**$ 1,539,980**	**$ 1,534,853**	***-2.3%***	**$ 2,016,963**	***$ 1,908,881***	***$ (108,082)***	***-5.4%***

Appendix

PLUS Department

Town & County of Nantucket
Organization Chart – PLUS Department



FY 2015 Budget Detail

PLUS Department

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
REVENUES										
	1174	PLANNING AND LAND USE SERVICES DEPARTMENT								
01174	43203	FILING FEES	$ (89,903)	$ (186,105)	$ (62,592)	-11.4%	$ (47,000)	$ (72,500)	$ 25,500	54.3%
01174	43274	INSPECTION FEES	$ -	$ (59,515)	$ (56,065)	-2.9%	$ (59,615)	$ (59,500)	$ (115)	-0.2%
01174	43702	PLANNING PHOTOCOPIES	$ (107)	$ (13)	$ -	-100.0%	$ (100)	$ -	$ (100)	-100.0%
SUBTOTAL PLANNING AND LAND USE SERVICES DEPARTMENTGF REVENU			$ (90,010)	$ (245,634)	$ (118,656)	9.6%	$ (106,715)	$ (132,000)	$ 25,285	23.7%
	1249	BUILDING DEPARTMENT								
01249	43207	INSP FEE RESTAURANT	$ (6,850)	$ (6,400)	$ (4,850)	-10.9%	$ (6,800)	$ (4,850)	$ (1,950)	-28.7%
01249	43208	BLDG INSP FEES LODG HSE	$ (6,441)	$ (6,552)	$ (6,263)	-0.9%	$ (6,000)	$ (6,250)	$ 250	4.2%
01249	43209	BLDG INSP FEE PUBLIC BLDG	$ (2,816)	$ (3,750)	$ (2,300)	-6.5%	$ (2,500)	$ (2,500)	$ -	0.0%
01249	43210	BLDG INSP FEE WOOD STOVE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
01249	43213	PLUMBING INSPECTION FEES	$ (90,450)	$ (91,576)	$ (91,406)	0.4%	$ (90,000)	$ (94,000)	$ 4,000	4.4%
01249	43214	WIRING INSPECTION FEES	$ (60,594)	$ (59,907)	$ (64,195)	1.9%	$ (60,000)	$ (65,000)	$ 5,000	8.3%
01249	43607	OTHER BUSINESS FEES	$ (90)	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
01249	43702	INSPECTORS MISC SALES	$ (8,220)	$ (7,077)	$ (8,995)	3.1%	$ (8,000)	$ (8,000)	$ -	0.0%
01249	44206	OTHER BUSINESS LICENSES	$ (400)	$ (400)	$ (200)	-20.6%	$ (400)	$ (200)	$ (200)	-50.0%
01249	44500	BUILDING PERMITS	$ (569,847)	$ (581,043)	$ (753,795)	9.8%	$ (561,060)	$ (750,000)	$ 188,940	33.7%
SUBTOTAL BUILDING DEPARTMENT GF REVENUES			$ (745,708)	$ (756,704)	$ (932,004)	7.7%	$ (734,760)	$ (930,800)	$ 196,040	26.7%
	1510	HEALTH DEPARTMENT								
01510	44204	TOBACCO SALES LICENSES	$ (850)	$ (550)	$ (600)	-11.0%	$ (850)	$ (600)	$ (250)	-29.4%
01510	44206	OTHER BUSINESS LICENSES	$ (5,100)	$ (5,505)	$ (7,630)	14.4%	$ (5,000)	$ (7,600)	$ 2,600	52.0%
01510	44207	OTHER NON-BUS LICENSES	$ (425)	$ (344)	$ (1,218)	42.0%	$ (400)	$ (1,200)	$ 800	200.0%
01510	44211	WEIGHTS & MEASURES FEES	$ (6,220)	$ (7,280)	$ (495)	-57.0%	$ (6,000)	$ (500)	$ (5,500)	-91.7%
01510	44214	HEALTH LIC VICTULAR	$ -	$ -	$ (1,150)	100.0%	$ -	$ (1,150)	$ 1,150	100.0%
01510	44215	HEALTH LIC LODG HSE	$ (19,250)	$ (20,830)	$ (15,760)	-6.5%	$ (19,000)	$ (15,760)	$ (3,240)	-17.1%
01510	44219	APPLICATION FEE	$ -	$ (7,736)	$ -	0.0%	$ -	$ -	$ -	0.0%
01510	44506	HEALTH PERMITS SEPTIC	$ (3,600)	$ (3,100)	$ (4,750)	9.7%	$ (3,600)	$ (4,750)	$ 1,150	31.9%
SUBTOTAL HEALTH DEPARTMENT GF REVENUES			$ (35,445)	$ (45,345)	$ (31,603)	-3.8%	$ (34,850)	$ (31,560)	$ (3,290)	-9.4%
	1691	HISTORIC DISTRICT COMMISSION DEPARTMENT								
01691	43203	FILING FEES	$ (108,829)	$ (96,159)	$ (132,474)	6.8%	$ (90,000)	$ (132,500)	$ 42,500	47.2%
01691	43702	HDC -GUIDE BOOKS & COPIES	$ (1,673)	$ (875)	$ (356)	-40.3%	$ (880)	$ (350)	$ (530)	-60.2%
01691	47708	HDC VIOLATION FEE	$ -	$ (8,000)	$ -	0.0%	$ -	$ -	$ -	0.0%
01691	49000	REFUNDS	$ -	$ 1,291	$ 2,000	24.5%	$ -	$ -	$ -	0.0%
SUBTOTAL HISTORIC DISTRICT COMMISSION GF REVENUES			$ (110,503)	$ (103,743)	$ (130,829)	5.8%	$ (90,880)	$ (132,850)	$ 41,970	46.2%

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	COMPOUND ANNUAL GROWTH RATE	FISCAL 2014 BUDGET	FISCAL 2015 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2015	INCREASE OR (DECREASE) % FISCAL 2015
PERSONNEL EXPENSE										
1174 PLANNING AND LAND USE SERVICES DEPARTMENT										
01174	51100	SALARY, PERMANENT	$ 398,597	$ 391,516	$ 392,147	-0.5%	$ 587,900	$ 648,900	$ 61,000	10.4%
01174	51300	OVERTIME	$ -	$ 142	$ 1,603	236.1%	$ -	$ -	$ -	0.0%
01174	51551	LABORERS UNION CERTIFICATION	$ 1,990	$ 1,190	$ 593	-33.2%	$ 1,040	$ 1,560	$ 520	50.0%
01174	51700	LONGEVITY PAY	$ 9,254	$ 9,965	$ 11,251	6.7%	$ 17,375	$ 10,610	$ (6,765)	-38.9%
01174	51961	MEDICARE P/R TAX	$ 8,425	$ 5,855	$ 5,666	-12.4%	$ 8,800	$ 9,600	$ 800	9.1%
01174	51962	PEBSCO-EMPLOYER CONTRIBUTION	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL PLANNING AND LAND USE SERVICES DEPARTMENTGF PERSON			**$ 418,266**	**$ 408,668**	**$ 411,260**	**-0.6%**	**$ 615,115**	**$ 670,670**	**$ 55,555**	**9.0%**
1240 CODE ENFORCEMENT (MERGED INTO PLUS IN FY2014)										
01240	51100	SALARY, PERMANENT	$ -	$ 187,684	$ 194,061		$ -	$ -	$ -	0.0%
01240	51102	SALARY, TEMPORARY	$ -	$ 1,466	$ -		$ -	$ -	$ -	0.0%
01240	51551	LABORERS UNION CERTIFICATION	$ -	$ -	$ -		$ -	$ -	$ -	0.0%
01240	51700	LONGEVITY PAY	$ -	$ 1,270	$ -		$ -	$ -	$ -	0.0%
01240	51961	MEDICARE P/R TAX	$ -	$ 1,714	$ 2,814		$ -	$ -	$ -	0.0%
SUBTOTAL CODE ENFORCEMENT DEPARTMENT GF PERSONNEL EXPENSE			**$ -**	**$ 192,134**	**$ 196,875**		**$ -**	**$ -**	**$ -**	**0.0%**
1249 BUILDING DEPARTMENT										
01249	51100	SALARY, PERMANENT	$ 598,010	$ 411,944	$ 397,139	-12.8%	$ 426,600	$ 436,900	$ 10,300	2.4%
01249	51102	SALARY, TEMPORARY	$ 26,417	$ 8,700	$ -	-100.0%	$ 22,500	$ 22,500	$ -	0.0%
01249	51300	OVERTIME	$ -	$ 270	$ 735	64.9%	$ -	$ -	$ -	0.0%
01249	51551	LABORER'S UNION CERTIFICATION	$ 1,619	$ 1,337	$ 2,358	13.4%	$ 2,080	$ 2,080	$ -	0.0%
01249	51700	LONGEVITY PAY	$ 16,810	$ 12,224	$ 13,758	-6.5%	$ 12,410	$ 12,740	$ 330	2.7%
01249	51961	MEDICARE P/R TX	$ 7,862	$ 5,206	$ 4,591	-16.4%	$ 6,500	$ 6,900	$ 400	6.2%
01249	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL BUILDING DEPARTMENT GF PERSONNEL EXPENSE			**$ 650,718**	**$ 439,681**	**$ 418,580**	**-13.7%**	**$ 470,090**	**$ 481,120**	**$ 11,030**	**2.3%**
1691 HISTORIC DISTRICT COMMISSION										
01691	51100	SALARY, PERMANENT	$ 224,390	$ 168,743	$ 170,101	-8.8%	$ 176,300	$ 178,800	$ 2,500	1.4%
01691	51300	OVERTIME	$ -	$ -	$ 423	100.0%	$ -	$ -	$ -	0.0%
01691	51551	LABORERS UNION CERTIFICATION	$ 521	$ 523	$ 522	0.0%	$ 520	$ 520	$ -	0.0%
01691	51700	LONGEVITY PAY	$ 3,976	$ 4,734	$ 4,924	7.4%	$ 5,290	$ 5,360	$ 70	1.3%
01691	51961	MEDICARE P/R TAX	$ 3,298	$ 2,487	$ 2,551	-8.2%	$ 2,600	$ 2,700	$ 100	3.8%
SUBTOTAL HISTORIC DISTRICT COMMISSIONGF PERSONNEL EXPENSES			**$ 232,185**	**$ 176,486**	**$ 178,521**	**-8.4%**	**$ 184,710**	**$ 187,380**	**$ 2,670**	**1.4%**
1510 HEALTH DEPARTMENT										
01510	51100	SALARY, PERMANENT	$ 250,779	$ 159,521	$ 163,171	-13.3%	$ 106,800	$ 108,900	$ 2,100	2.0%
01510	51300	OVERTIME	$ -	$ -	$ 1,165	100.0%	$ -	$ -	$ -	0.0%
01510	51551	LABORER'S UNION CERTIFICATION	$ 3,650	$ 4,108	$ 4,172	4.6%	$ 1,404	$ 1,560	$ 156	100.0%
01510	51700	LONGEVITY PAY	$ 9,413	$ 9,137	$ 10,496	3.7%	$ 5,350	$ 5,450	$ 100	1.9%
01510	51961	MEDICARE P/R TAX	$ 2,199	$ 1,764	$ 1,184	-18.6%	$ 1,600	$ 1,700	$ 100	6.3%
01510	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	#DIV/0!
SUBTOTAL HEALTH GF PERSONNEL EXPENSES			**$ 266,040**	**$ 174,530**	**$ 180,189**	**-12.2%**	**$ 115,154**	**$ 117,610**	**$ 2,456**	**2.1%**

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	COMPOUND ANNUAL GROWTH RATE	FISCAL 2014 BUDGET	FISCAL 2015 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2015	INCREASE OR (DECREASE) % FISCAL 2015
OPERATING EXPENSE										
1174 PLANNING AND LAND USE SERVICES DEPARTMENT										
1174	52401	REP&MAINT:OFFICE EQUIP	$ -	$ 5,627	6,513	7.6%	$ 7,050	$ 8,200	$ 1,150	16.3%
1174	52403	REP&MAINT:VEHICLE	$ -	$ 36	-	0.0%	$ 50	$ 2,250	$ 2,200	4400.0%
1174	52700	RENTALS/LEASES	$ -	$ 74	-	0.0%	$ 75	$ -	$ (75)	-100.0%
1174	52703	RENT/LSE:POSTAGE METER	$ -	$ 267	275	1.5%	$ 1,375	$ 575	$ (800)	-58.2%
1174	53100	PROFESSIONAL SERVICES	$ 27,392	$ 27,085	14,883	-18.4%	$ 28,175	$ 23,000	$ (5,175)	-18.4%
1174	53174	PROFESSIONAL SVCS - PBOARD	$ -	$ 86,165	37,285	-34.2%	$ 150,000	$ 100,000	$ (50,000)	-33.3%
1174	53103	GENERAL:ADVERTISING	$ -	$ 5,566	15,487	66.8%	$ 5,550	$ 16,070	$ 10,520	189.5%
1174	53110	GENERAL:PRINTING	$ -	$ -	471	100.0%	$ 1,450	$ 1,400	$ (50)	-3.4%
1174	53111	GENERAL:INVESTIGATIONS	$ -	$ 197	-	0.0%	$ 200	$ -	$ (200)	-100.0%
1174	53401	COMM:TELEPHONE	$ -	$ -	-	0.0%	$ -	$ -	$ -	0.0%
1174	53402	COMM:POSTAGE	$ -	$ 3,657	4,000	4.6%	$ 4,450	$ 4,200	$ (250)	-5.6%
1174	54201	OFFICE SUPPLIES	$ 34,936	$ 14,103	28,527	-6.5%	$ 18,600	$ 33,100	$ 14,500	78.0%
1174	55101	BOOKS/SUBSCRIPTIONS	$ -	$ 485	1,489	75.2%	$ 500	$ 2,450	$ 1,950	390.0%
1174	57050	OTHER CHGS & EXPS	$ (77,823)	$ (95,509)	(100,345)	8.8%	$ -	$ -	$ -	0.0%
1174	57101	IN-STATE:MISC TRAVEL	$ 17,377	$ 1,636	4,020	-38.6%	$ 10,350	$ 7,500	$ (2,850)	-27.5%
1174	57102	IN-STATE:MILEAGE/CAR ALLW	$ 689	$ 79	-	-100.0%	$ 100	$ 100	$ -	0.0%
1174	57103	IN-STATE:SEMINARS,PROF GA	$ 1,734	$ 97	1,835	1.9%	$ 1,600	$ 3,000	$ 1,400	87.5%
1174	57201	OUT-STATE:GENERAL	$ -	$ 5,423	1,161	-53.7%	$ 5,425	$ 1,200	$ (4,225)	-77.9%
1174	57301	DUES:PROFESSNL ORGANIZATN	$ -	$ 1,868	2,643	18.9%	$ 2,005	$ 2,650	$ 645	32.2%
1174	58502	ADD EQ: OFFICE FURNITURE	$ -	$ 369	-	0.0%	$ 375	$ -	$ (375)	-100.0%
1174	58503	ADD EQ: VEHICLES	$ -	$ 437	-	0.0%	$ -	$ -	$ -	0.0%
1174	58999	FINCOM TRANSFER EXPENSE	$ -		-	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL PLANNING AND LAND USE SERVICES DEPARTMENTGF OPERAT			**$ 4,305**	**$ 57,660**	**$ 18,243**	**61.8%**	**$ 237,330**	**$ 205,695**	**$ (31,635)**	**-13.3%**
1240 CODE ENFORCEMENT (MERGED IN TO PLUS IN FY2014)										
1240	52401	REP&MAINT:OFFICE EQUIP	$ 1,717	$ 1,417	$ 2,202	8.6%	$ -	$ -	$ -	0.0%
1240	52403	REP&MAINT:VEHICLE	$ -	$ 36	$ -	0.0%	$ -	$ -	$ -	0.0%
1240	52700	RENTALS/LEASES	$ -	$ 74	$ -	0.0%	$ -	$ -	$ -	0.0%
1240	52703	RENT/LSE:POSTAGE METER	$ 15	$ 1,084	$ 700	260.0%	$ -	$ -	$ -	0.0%
1240	53100	PROFESSIONAL SERVICES	$ 954	$ 1,106	$ 1,440	14.7%	$ -	$ -	$ -	0.0%
1240	53103	GENERAL:ADVERTISING	$ -	$ -	$ 1,101	100.0%	$ -	$ -	$ -	0.0%
1240	53110	GENERAL:PRINTING	$ 2,891	$ 1,444	$ 2,909	0.2%	$ -	$ -	$ -	0.0%
1240	53402	COMM:POSTAGE	$ 981	$ 800	$ 3,000	45.2%	$ -	$ -	$ -	0.0%
1240	54201	OFFICE SUPPLIES	$ 1,066	$ 4,510	$ 8,106	96.6%	$ -	$ -	$ -	0.0%
1240	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ 100	100.0%	$ -	$ -	$ -	0.0%
1240	57101	IN-STATE:MISC TRAVEL	$ 770	$ 158	$ 2,242	42.8%	$ -	$ -	$ -	0.0%
1240	57103	IN-STATE:SEMINARS PROF GA	$ -	$ -	$ 174	100.0%	$ -	$ -	$ -	0.0%
1240	57301	DUES:PROFESSNL ORGANIZATN	$ 540	$ 128	$ -	-100.0%	$ -	$ -	$ -	0.0%
1240	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL CODE ENFORCEMENT DEPARTMENT GF OPERATING EXPENSES			**$ 8,934**	**$ 10,756**	**$ 21,974**	**35.0%**	**$ -**	**$ -**	**$ -**	**0.0%**

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	COMPOUND ANNUAL GROWTH RATE	FISCAL 2014 BUDGET	FISCAL 2015 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2015	INCREASE OR (DECREASE) % FISCAL 2015
1249	**BUILDING DEPARTMENT**									
1249	52401	REP&MAINT:OFFICE EQUIP	$ 700	$ -	$ 124	-43.8%	$ -	$ -	$ -	0.0%
1249	52403	REP&MAINT:VEHICLE	$ 4,607	$ 639	$ 1,837	-26.4%	$ 650	$ -	$ (650)	-100.0%
1249	52405	REP&MAINT:EQUIPMENT	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	52700	RENTALS/LEASES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	52703	RENT/LSE:POSTAGE METER	$ 489	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1249	53100	PROFESSIONAL SERVICES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	53103	GENERAL:ADVERTISING	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	53110	GENERAL:PRINTING	$ 3,776	$ 360	$ -	-100.0%	$ 400	$ -	$ (400)	-100.0%
1249	53402	COMM:POSTAGE	$ 1,503	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1249	54201	OFFICE SUPPLIES	$ 2,910	$ -	$ 111	-66.4%	$ -	$ -	$ -	0.0%
1249	54702	SAFETY:PROTECTIVE CLOTHNG	$ -	$ -	$ 500	100.0%	$ -	$ 500	$ 500	100.0%
1249	55101	BOOKS/SUBSCRIPTIONS	$ 1,437	$ 680	$ 552	-27.3%	$ 700	$ 550	$ (150)	-21.4%
1249	57101	IN-STATE:MISC TRAVEL	$ 3,196	$ 3,109	$ 1,494	-22.4%	$ 3,100	$ -	$ (3,100)	-100.0%
1249	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1249	57103	IN-STATE:SEMINARS,PROF GA	$ 1,577	$ 1,110	$ 1,024	-13.4%	$ 1,100	$ -	$ (1,100)	-100.0%
1249	57201	OUT-STATE:GENERAL	$ -	$ 780	$ -	0.0%	$ 800	$ -	$ (800)	-100.0%
1249	57301	DUES:PROFESSNL ORGANIZATN	$ 791	$ 397	$ 475	-15.6%	$ 400	$ 500	$ 100	25.0%
1249	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL BUILDING DEPARTMENTGF OPERATING EXPENSES			**$ 20,985**	**$ 7,075**	**$ 6,117**	**-33.7%**	**$ 7,150**	**$ 1,550**	**$ (5,600)**	**-78.3%**
1510	**HEALTH DEPARTMENT**									
1510	52401	REP&MAINT:OFFICE EQUIP	$ 1,722	$ 287	$ -	-100.0%	$ 300	$ -	$ (300)	-100.0%
1510	52403	REP&MAINT:VEHICLE	$ 304	$ 568	$ 50	-45.2%	$ 550	$ -	$ (550)	-100.0%
1510	52405	REP&MAINT:EQUIPMENT	$ 150	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1510	52703	RENT/LSE:POSTAGE METER	$ 402	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1510	53100	PROFESSIONAL SERVICES	$ 8,684	$ 8,642	$ 18,311	28.2%	$ 8,650	$ 10,000	$ 1,350	15.6%
1510	53103	GENERAL:ADVERTISING	$ 10	$ 135	$ 65	86.6%	$ 125	$ -	$ (125)	-100.0%
1510	53110	GENERAL:PRINTING	$ 1,951	$ 701	$ 919	-22.2%	$ 700	$ -	$ (700)	-100.0%
1510	53402	COMM:POSTAGE	$ 750	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1510	53804	OTHER:FREIGHT	$ 743	$ 920	$ 1,182	16.8%	$ 925	$ 1,200	$ 275	29.7%
1510	54201	OFFICE SUPPLIES	$ 605	$ 759	$ 896	14.0%	$ 750	$ -	$ (750)	-100.0%
1510	54303	BLDG&EQ:EXPENDABLE SUP/EQ	$ 657	$ 871	$ 262	-26.4%	$ 875	$ -	$ (875)	-100.0%
1510	54702	SAFETY:PROTECTIVE CLOTHNG	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	55101	BOOKS/SUBSCRIPTIONS	$ 460	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1510	57101	IN-STATE:MISC TRAVEL	$ 3,178	$ 2,844	$ 3,923	7.3%	$ 2,800	$ 4,000	$ 1,200	42.9%
1510	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1510	57103	IN-STATE:SEMINARS,PROF GA	$ 411	$ 358	$ 877	28.7%	$ 350	$ 875	$ 525	150.0%
1510	57201	OUT-STATE:GENERAL	$ 400	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1510	57301	DUES:PROFESSNL ORGANIZATN	$ 742	$ 777	$ 1,149	15.7%	$ 775	$ 1,150	$ 375	48.4%
1510	58502	ADD EQ:OFFICE FURNITURE	$ 667	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1510	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ 11,118	100.0%	$ -	$ -	$ -	0.0%
SUBTOTAL HEALTH DEPARTMENT GF OPERATING EXPENSES			**$ 21,837**	**$ 16,861**	**$ 38,752**	**21.1%**	**$ 16,800**	**$ 17,225**	**$ 425**	**2.5%**

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	COMPOUND ANNUAL GROWTH RATE	FISCAL 2014 BUDGET	FISCAL 2015 BUDGET	INCREASE OR (DECREASE) $ FISCAL 2015	INCREASE OR (DECREASE) % FISCAL 2015
1691 HISTORIC DISTRICT COMMISSION										
1691	52405	REP&MAINT:EQUIPMENT	$ 1,717	$ 1,345	$ 1,203	-11.2%	$ 1,350	$ -	$ (1,350)	-100.0%
1691	52703	RENT/LSE:POSTAGE METER	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	53100	PROFESSIONAL SERVICES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	53103	GENERAL:ADVERTISING	$ 15	$ -	$ 1,271	339.2%	$ -	$ -	$ -	0.0%
1691	53110	GENERAL:PRINTING	$ 954	$ 2,232	$ 1,885	25.5%	$ 2,225	$ 1,890	$ (335)	-15.1%
1691	53402	COMM:POSTAGE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	54201	OFFICE SUPPLIES	$ 2,891	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1691	55101	BOOKS/SUBSCRIPTIONS	$ 981	$ 349	$ 967	-0.5%	$ 350	$ -	$ (350)	-100.0%
1691	57101	IN-STATE:MISC TRAVEL	$ 1,066	$ 140	$ 986	-2.6%	$ 140	$ -	$ (140)	-100.0%
1691	57102	IN-STATE:MILEAGE/CAR ALLW	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	57103	IN-STATE:SEMINARS,PROF GA	$ 770	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1691	57201	OUT-STATE:GENERAL	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1691	57301	DUES:PROFESSNL ORGANIZATN	$ 540	$ 425	$ 510	-1.9%	$ 425	$ 510	$ 85	20.0%
1691	58502	ADD EQ:OFFICE FURNITURE	$ 3,918	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
SUBTOTAL HISTORIC DISTRICT COMMISSION GF OPERATING EXPENSES			**$ 12,852**	**$ 4,490**	**$ 6,821**	**-19.0%**	**$ 4,490**	**$ 2,400**	**$ (2,090)**	**-46.5%**
27122 SEASONAL FOOD SERVICE INSPECTIONS										
27122	48400	MISC REVENUE	$ (32,460)	$ (34,227)	$ (35,975)	3.5%	$ (34,000)	$ (36,000)	$ 2,000	5.9%
27122	49000	REFUNDS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL SEASONAL FOOD SERVICE INSPECTIONS REVENUE			**$ (32,460)**	**$ (34,227)**	**$ (35,975)**	**3.5%**	**$ (34,000)**	**$ (36,000)**	**$ 2,000**	**5.9%**
27122	51100	SALARY:PERMANENT	$ -	$ -	$ -	0.0%	$ 38,326	$ 41,079	$ 2,753	7.2%
27122	51200	SEASONAL SALARY	$ 11,617	$ 14,787	$ 15,912	11.1%	$ 12,500	$ 18,048	$ 5,548	44.4%
27122	51551	CERTIFICATION PAY	$ -	$ -	$ -	0.0%	$ 416	$ 624	$ 208	50.0%
27122	51700	LONGEVITY	$ -	$ -	$ -	0.0%	$ 1,810	$ 1,870	$ 60	3.3%
27122	51701	INS PREM: MEDICAL BLUE CROSS	$ -	$ 5,427	$ -	0.0%	$ 5,500	$ 5,500	$ -	0.0%
27122	51961	MEDICARE P/R TAX	$ 9	$ 207	$ 231	195.4%	$ 769	$ 900	$ 131	17.0%
27122	53100	PROFESSIONAL SERVICES	$ 131	$ -	$ -	-100.0%	$ 8,500	$ -	$ (8,500)	-100.0%
27122	58501	ADD EQ:NEW EQUIP	$ 667	$ -	$ -	-100.0%	$ 200	$ -	$ (200)	-100.0%
SUBTOTAL SEASONAL FOOD SERVICE INSPECTIONS			**$ (20,036)**	**$ (13,806)**	**$ (19,832)**	**-0.3%**	**$ 34,021**	**$ 32,021**	**$ (2,000)**	**-5.9%**
VARIANCE FUNDED BY UNRESERVED FUND BAL							**$ (34,021)**	**$ (32,021)**		
TOTAL SEASONAL FOOD SERVICE INSPECTIONS							**$ -**	**$ -**		

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
27249 PERMIT REVOLVER										
27249	48432	WIRING PERMIT REVOLVER	$ -	$ -	$ (18,960)	*100.0%*	$ *(24,850)*	$ *(20,000)*	$ *(4,850)*	*-19.5%*
27249	48433	PLUMBING PERMIT REVOLVER	$ -	$ -	$ (13,800)	*100.0%*	$ *(20,000)*	$ *(14,000)*	$ *(6,000)*	*-30.0%*
SUBTOTAL PERMIT REVOLVER REVENUE			**$ -**	**$ -**	**$ (32,760)**	***100.0%***	**$ *(44,850)***	**$ *(34,000)***	**$ *(10,850)***	***-24.2%***
27249	51102	SALARY TEMPORARY	$ -	$ -	$ 12,782	*100.0%*	$ *54,900*	$ *51,768*	$ *(3,132)*	*-5.7%*
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	$ -	$ -	$ -	*0.0%*	$ *795*	$ *800*	$ *5*	*0.6%*
SUBTOTAL SEASONAL FOOD SERVICE INSPECTIONS			**$ -**	**$ -**	**$ (19,978)**	***100.0%***	**$ *10,845***	**$ *19,978***	**$ *9,133***	***84.2%***
VARIANCE FUNDED BY UNRESERVED FUND BAL			**$ -**	**$ -**	**$ -**		**$ *(10,845)***	**$ *(19,978)***		
TOTAL SEASONAL FOOD SERVICE INSPECTIONS			***$ -***	***$ -***	***$ (19,978)***	***100.0%***	***$ -***	***$ -***		
27510 SEPTIC SYSTEM INSPECTIONS										
27510	48400	MISC REVENUE	$ (66,100)	$ (59,100)	$ (60,650)	*-2.8%*	$ *(59,000)*	$ *(60,000)*	$ *1,000*	*1.7%*
SUBTOTAL SEPTIC SYSTEM INSPECTIONS REVENUE			**$ (66,100)**	**$ (59,100)**	**$ (60,650)**	***-2.8%***	**$ *(59,000)***	**$ *(60,000)***	**$ *1,000***	***1.7%***
27510	51100	SALARY PERMANENT	$ 3,000	$ 25,000	$ 48,580	*153.0%*	$ *88,428*	$ *92,616*	$ *4,188*	*4.7%*
27510	51551	CERTIFICATION PAY	$ -	$ -	$ -	*0.0%*	$ *1,118*	$ *936*	$ *(182)*	*-16.3%*
27510	51700	LONGEVITY	$ -	$ -	$ -	*0.0%*	$ *3,710*	$ *3,180*	$ *(530)*	*-14.3%*
27510	51701	INS PREM: MEDICAL BLUE CROSS	$ -	$ 10,853	$ -	*0.0%*	$ *5,500*	$ *5,500*	$ *-*	*0.0%*
27510	51961	MEDICARE P/R TAX	$ -	$ -	$ 384	*100.0%*	$ *1,352*	$ *1,000*	$ *(352)*	*-26.0%*
27510	53100	PROFESSIONAL SERVICES	$ -	$ -	$ -	*0.0%*	$ *25,000*	$ *-*	$ *(25,000)*	*-100.0%*
27510	58501	ADD EQ:NEW EQUIP	$ 665	$ -	$ -	*-100.0%*	$ *-*	$ *-*	$ *-*	*0.0%*
SUBTOTAL SEPTIC SYSTEM INSPECTIONS			**$ (62,435)**	**$ (23,247)**	**$ (11,685)**	***-42.8%***	**$ *66,108***	**$ *43,232***	**$ *(22,876)***	***-34.6%***
VARIANCE FUNDED BY UNRESERVED FUND BAL							**$ *(66,108)***	**$ *(43,232)***		
TOTAL SEPTIC SYSTEM INSPECTIONS							***$ -***	***$ -***		

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 1,560,042	$ 1,413,849	$ 1,441,966	*-2.6%*	$ 1,566,777	*$ 1,647,411*	*$ 80,634*	*5.1%*
Costs of Payroll Shown in 3C Grant (Fund 25)	$ -	$ 95,855	$ 108,578	*6.4%*	$ 117,300	*$ 121,020*	*$ 3,720*	*3.2%*
Overtime	$ -	$ 412	$ 3,926	*208.7%*	$ -	*$ -*	*$ -*	*0.0%*
Medicare P/R Tax	$ 21,794	$ 17,233	$ 17,422	*-7.2%*	$ 22,416	*$ 23,600*	*$ 1,184*	*5.3%*
Medical Insurance	$ -	$ 16,280	$ -	*0.0%*	$ 11,000	*$ 11,000*	*$ -*	*0.0%*
Rep & Maint	$ 10,917	$ 9,953	$ 11,929	*3.0%*	$ 9,950	*$ 10,450*	*$ 500*	*5.0%*
Prof Services	$ 36,207	$ 35,727	$ 33,194	*-2.9%*	$ 70,325	*$ 33,000*	*$ (37,325)*	*-53.1%*
Prof Services- Planning Board	$ -	$ 86,165	$ 37,285	*-34.2%*	$ 150,000	*$ 100,000*	*$ (50,000)*	*-33.3%*
Supplies	$ 48,981	$ 21,048	$ 38,402	*-7.8%*	$ 20,800	*$ 33,600*	*$ 12,800*	*61.5%*
Travel	$ 30,398	$ 15,734	$ 17,735	*-16.4%*	$ 25,765	*$ 16,675*	*$ (9,090)*	*-35.3%*
Other	$ 15,543	$ 19,090	$ 33,338	*29.0%*	$ 22,630	*$ 33,145*	*$ 10,515*	*46.5%*
3C Operating Expense Reimbursements	$ (77,823)	$ (95,509)	$ (100,345)	*8.8%*	$ -	*$ -*	*$ -*	*0.0%*
Less Costs of Payroll Shown in 3C Grant (Fund 25)	$ -	$ (95,855)	$ (108,578)	*0.0%*	$ (117,300)	*$ (121,020)*	*$ (3,720)*	*3.2%*
TOTAL PLUS DEPT&REV FUNDS	**$ 1,646,059**	**$ 1,539,980**	**$ 1,534,853**	***-2.3%***	**$ 2,016,963**	***$ 1,908,881***	***$ (108,082)***	***-5.4%***

FY 2015 Personnel Spreadsheet

Building Department / Inspectors ORG: 01249

Number of Positions in Department

Full-time	3
Part-time	2
Seasonal	0
Temporary	5
Vacancies	0
New Positions Requested	0.0

TOTAL OF ALL POSITIONS 10

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
BUTLER, S	BUILDING COMMISSIONER	40.00	BU01	DHB Step 8	114,107	114,414	06/06/15	114,400	5,720	0	520	0	0	120,640
NOLL, A.	LOCAL INSPECTOR	35.00	BU03	SC Step 7	94,413	94,667	07/01/14	94,700	0	0	1,560	0	0	96,260
CIARMATARO, W	PLUMBING INSPECTOR	25.00	BU10	SC Step 8	69,600	69,787	07/01/14	69,800	2,090	0	0	0	0	71,890
LARRABEE, W	WIRING INSPECTOR	25.00	BU09	SC Step 8	69,400	69,587	08/16/13	69,600	1,390	0	0	0	0	70,990
SILVERSTEIN, M	ZONING OFFICER	35.00	BA02	SB Step 8	88,200	88,437	07/28/13	88,400	3,540	0	0	0	0	91,940
TEMP INSP (NOT TO EXCEED 9	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**)	436,900
Total Seasonal Salary (enter on **Munis 51xxx**)	22,500
Total Longevity (enter on **Munis 51700**)	12,740
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	474,220
Medicare (enter on **Munis 51961**)	6,900
Total Personnel Services	**481,120**

As of 1/9/2014

FY 2015 Personnel Spreadsheet

Historic District Commission ORG: 01691

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 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
VOIGT, M	DIRECTOR	40.00	HD01	DHA Step 8	97,831	98,094	10/02/13	98,100	2,940	0	520	0	0	101,560
GRIEDER, J	ASSISTANT DIREC	35.00	HD20	SA Step 8	80,448	80,665	02/11/14	80,700	2,420	0	0	0	0	83,120

Total Prorated Salary (enter on **Munis 51100**)	178,800
Total Seasonal Salary (**enter on Munis 51xxx**)	0
Total Longevity (enter on **Munis 51700**)	5,360
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	184,680
Medicare (enter on **Munis 51961**)	2,700
Total Personnel Services	**187,380**

FY 2015 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 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other**	Total by Employee
RAY, R	HEALTH INSPECTOR	28.00	HE01	DHB Step 9	116,606	116,920	05/13/15	116,900	5,850	0	1,560	0	0	124,310
30% of salary billed to Septic System Inspection					-34,982	-35,076	05/13/15	-35,100	-1,760	0	-468	0	0	-37,328
CROWLEY, A	ASST. HEALTH INSPECTOR	10.50	HE03	SB Step 9	90,287	90,530	05/13/15	90,500	4,530	0	1,560	0	0	96,590
40% OF Salary billed to Health Food Inspection Fund 27122 and 30% of salary billed to Septic System Inspection					-63,201	-63,371	05/13/15	-63,400	-3,170	0	-1,092	0	0	-67,662

Total Prorated Salary (enter on **Munis 51100**)	108,900
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	5,450
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	1,560
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	115,910
Medicare (enter on **Munis 51961**)	1,700
Total Personnel Services	**117,610**

FY 2015 Personnel Spreadsheet

Planning and Land Use Services ORG: 01174

Number of Positions in Department

Full-time	9
Part-time	0
Seasonal	0
Temporary	0
Vacancies	1
New Positions Requested	0
TOTAL OF ALL POSITIONS	10

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
VORCE, A	DIRECTOR	36.00	PL01	Contract	124,970	125,306	02/01/15	125,300	0	0	0	0	0	125,300
10% of Salary Charged to Fund 25/Planning Office					-12,497	-12,531	02/01/15	-12,500	0	0	0	0	0	-12,500
VOLLANS, L	OFFICE ADMIN	35.00	PL20	S2 Step 5	56,800	56,953	11/21/14	57,000	0	0	520	0	0	57,520
SNELL, L	DEPUTY DIRECTOR OF PLA	38.00	PL05	Contract	110,269	110,566	08/24/14	110,600	3,320	0	0	0	0	113,920
5% of Salary Charged to Fund 25/Planning Office					-5,513	-5,528	08/24/14	-5,500	-170	0	0	0	0	-5,670
ANTONIETTI, E.	ADMIN SPECIALIST	37.50	TBD	SA Step 1	65,411	65,587	11/04/14	65,600	0	0	0	0	0	65,600
ANCERO, C.	ADMIN SPECIALIST	35.00	PL20	S2 Step 8	62,007	62,174	05/03/15	62,200	2,490	0	0	0	0	64,690
BARRETT, A.	ADMIN SPECIALIST	40.00	BU24	S2 Step 8	70,900	71,091	05/21/15	71,100	2,130	0	0	0	0	73,230
HULL, K.	ADMIN SPECIALIST	40.00	BU24	S2 Step 8	70,900	71,091	02/21/15	71,100	2,840	0	0	0	0	73,940
BRADFORD,K.	ADMIN SPECIALIST	35.00	BU24	S2 Step 1	57,771	57,927	07/01/14	57,900	0	0	1,040	0	0	58,940
BEDELL, K.	ADMIN ASSISTANT	35.00	PL07	S1 Step 2	45,969	46,093	07/01/14	46,100	0	0	0	0	0	46,100
VACANT, UNFUNDED	SENIOR PLANNER	35.00							0	0	0	0	0	0

Total Prorated Salary (enter on **Munis 51100**)	648,900
Total Longevity (enter on **Munis 51700**)	10,610
Total Education (enter on **Munis 516xx**)	0
Total Certification Pay (enter on Munis 51551)	1,560
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	661,070
Medicare (enter on **Munis 51961**)	9,600
Total Personnel Services	**670,670**

FY 2015 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 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
BURNS, T	TRANS PLANNER	35.00	PL11	SC Step 8	97,900	98,164	06/25/15	98,200	2,950	0	0	0	0	101,150
SNELL, L	DEPUTY DIRECTOR	2.00		CONTRACT	5,513	5,528	08/24/13	5,500	170	0	0	0	0	5,670
VORCE, A	DIRECTOR	4.00		CONTRACT	12,497	12,531	02/01/15	12,500	0	0	0	0	0	12,500

Total Prorated Salary (enter on **Munis 51100**)	116,200
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	3,120
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	119,320
Medicare (enter on **Munis 51961**)	1,700
Total Personnel Services	**121,020**

FY 2015 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	2
Seasonal	1	0
Temporary	0	0
Vacancies	0	0
New Positions Requested	0	0
TOTAL OF ALL POSITIONS	2	2

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 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	36,115	36,212	07/15/14	36,200	1,810		624			38,634
ORG:27510														
Existing Staff									0	0	0	0	0	0
RAY, R	HEALTH INSPECTOR	12.00	HE01	DHB Step 9	35,200	35,295	05/23/15	35,300	1,770	0	468	0	0	37,538
CROWLEY, A	ASST. HEALTH INSPECTOR	10.50	HE03	SB Step 9	27,086	27,159	07/15/14	27,200	1,360		468			29,028
TBD	ADMIN ASST	12.00	BU24	S2- Step 1	0	0	07/01/14	0	0	0	0	0	0	0

	ORG:27122	ORG:27510
Total Prorated Salary (enter on **Munis 51100**)	38,634	66,566
Total Seasonal Salary (**enter on Munis 51xxx**)	18,000	0
Total Longevity (enter on **Munis 51700**)	1,810	3,130
Total Education (enter on **Munis 516xx**)	0	0
Total Certification Pay (enter on Munis 51551)	624	936
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	60,568	70,632
Medicare (enter on **Munis 51961**)	900	1,000
Total Personnel Services	**61,468**	**71,632**

FY 2015 Personnel Spreadsheet

Fund 27 / Permit Revolver ORG: 27249

Number of Positions in Department

Full-time	0
Part-time	2
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 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
CIARMATARO,W.	PLUMBING INSPEC	10.00	BU10	SC Step 8	27,400	27,474	07/13/14	27,500	830	0	0	0	0	28,330
LARRABEE,W.	WIRING INSPECTO	10.00	BU09	SC Step 8	27,400	27,474	08/16/15	27,500	550	0	0	0	0	28,050

Total Prorated Salary (enter on **Munis 51100**)	55,000
Total Seasonal Salary (**enter on Munis 51xxx**)	0
Total Longevity (enter on **Munis 51700**)	1,380
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	56,380
Medicare (enter on **Munis 51961**)	800
Total Personnel Services	**57,180**

As of 1/9/2014

TOWN OF NANTUCKET
FISCAL 2011- FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015-2018 PROJECTION

REVOLVING FUNDS (MGL Chapter 44 Section 53E 1/2)			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*FISCAL 2014 BUDGET*	*FISCAL 2015 PROJECTION*	*FISCAL 2016 PROJECTION*	*FISCAL 2017 PROJECTION*	*FISCAL 2018 PROJECTION*
27122 SEASONAL FOOD SERVICE INSPECTIONS (MGL Chapter 44 Section 53E 1/2)										
START OF YEAR FUND BALANCE (SOY)-PROJECTION 2014-2018			(113,465)	(133,501)	(147,307)	*(167,140)*	*(133,119)*	*(101,098)*	*(67,495)*	*(32,240)*
27122	48400	MISC REVENUE	(32,460)	(34,227)	(35,975)	*(34,000)*	*(36,000)*	*(36,000)*	*(36,000)*	*(36,000)*
27122	49000	REFUNDS	-	-	-	*-*	*-*	-	-	-
27122	51100	SALARY:PERMANENT	-	-	-	*38,326*	*41,079*	*42,209*	*43,369*	*44,562*
27122	51200	SEASONAL SALARY	11,617	14,787	15,912	*12,500*	*18,048*	*18,050*	*18,050*	*18,050*
27122	51551	CERTIFICATION PAY	-	-	-	*416*	*624*	*624*	*624*	*624*
27122	51700	LONGEVITY	-	-	-	*1,810*	*1,870*	*1,870*	*1,870*	*1,870*
27122	51701	INS PREM: MEDICAL BLUE CROSS	-	5,427	-	*5,500*	*5,500*	*5,940*	*6,415*	*6,928*
27122	51961	MEDICARE P/R TAX	9	207	231	*769*	*900*	*910*	*927*	*944*
27122	53100	PROFESSIONAL SERVICES	131	-	-	*8,500*	*-*	-	-	-
27122	58501	ADD EQ:NEW EQUIP	667	-	-	*200*	*-*	-	-	-
END OF YEAR FUND BALANCE (EOY)-PROJECTION 2014-2018			(133,501)	(147,307)	(167,140)	*(133,119)*	*(101,098)*	*(67,495)*	*(32,240)*	*4,739*
27249 PERMIT REVOLVER (MGL Chapter 44 Section 53E 1/2)										
START OF YEAR FUND BALANCE (SOY)-PROJECTION 2014-2018			-	-	(10,845)	*(30,823)*	*(19,978)*	*0*	*(0)*	*(0)*
27249	48432	WIRING PERMIT REVOLVER	-	-	(18,960)	*(24,850)*	*(20,000)*	*(20,000)*	*(20,000)*	*(20,000)*
27249	48433	PLUMBING PERMIT REVOLVER	-	-	(13,800)	*(20,000)*	*(14,000)*	*(14,000)*	*(14,000)*	*(14,000)*
27249	51100	SALARY, PERMANENT	-	-	12,782	*54,900*	*51,768*	*32,124*	*32,124*	*32,125*
27249	51200	SALARY SEASONAL	-	-	-	*-*	*-*	-		-
27249	51700	LONGEVITY	-	-	-	*-*	*1,410*	*1,410*	*1,410*	*1,410*
27249	51961	MEDICARE P/R TAX	-	-	-	*795*	*800*	*466*	*466*	*466*
END OF YEAR FUND BALANCE (EOY)-PROJECTION 2014-2018			-	(10,845)	(30,823)	*(19,978)*	*0*	*(0)*	*(0)*	*0*
27510 SEPTIC SYSTEM INSPECTION (MGL Chapter 44 Section 53E 1/2)										
START OF YEAR FUND BALANCE (SOY)-PROJECTION 2014-2018			(368,377)	(430,812)	(454,059)	*(465,745)*	*(399,636)*	*(356,404)*	*(309,746)*	*(259,957)*
27510	48400	MISC REVENUE	(66,100)	(59,100)	(60,650)	*(59,000)*	*(60,000)*	*(60,000)*	*(60,000)*	*(60,000)*
27510	51100	SALARY PERMANENT	3,000	25,000	48,580	*88,428*	*92,616*	*95,163*	*97,780*	*100,469*
27510	51551	CERTIFICATION PAY	-	-	-	*1,118*	*936*	*936*	*936*	*936*
27510	51700	LONGEVITY	-	-	-	*3,710*	*3,180*	*3,180*	*3,180*	*3,180*
27510	51701	INS PREM: MEDICAL BLUE CROSS	-	10,853	-	*5,500*	*5,500*	*5,940*	*6,415*	*6,928*
27510	51961	MEDICARE P/R TAX	-	-	384	*1,352*	*1,000*	*1,440*	*1,477*	*1,516*
27510	53100	PROFESSIONAL SERVICES	-	-	-	*25,000*	*-*	-	-	-
27510	58501	ADD EQ:NEW EQUIP	665	-	-	*-*	*-*	-	-	-
END OF YEAR FUND BALANCE (EOY)-PROJECTION 2014-2018			(430,812)	(454,059)	(465,745)	*(399,636)*	*(356,404)*	*(309,746)*	*(259,957)*	*(206,928)*

OPERATI[illegible]UDGET
FISCAL YEAR 2015

Operating Expenses

GENERAL FUND OPERATING EXPENSE			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE (CAGR)*	FISCAL 2014 BUDGET	*THREE-YEAR ACTUAL AVERAGE*	*LEVEL 1 DEPARTMENT HEAD FISCAL 2015 RECOMMENDATION (BASE BUDGET)*	*TOWN MGR INC / DEC*	*LEVEL 2 TOWN MANAGER FISCAL 2015 RECOMMENDATION*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
1151 LEGAL												
1151	53100	PROFESSIONAL SERVICES	$ -	$ -	*-100.0%*	$ -	*$ 1,196*	$ -	$ -	$ -	$ -	*0%*
1151	53102	GENERAL:LEGAL SERVICES	$ 59,203	$ 77,466	*0.0%*	$ 72,000	*$ 71,390*	*$ 72,500*	$ -	*$ 72,500*	*$ 500*	*1%*
1151	53117	LEGAL-B.O.S. GENERAL	$ 208,729	$ 250,519	*6.2%*	$ 208,000	*$ 222,818*	*$ 219,500*	$ -	*$ 219,500*	*$ 11,500*	*6%*
1151	53118	LEGAL-B.O.S.-LABOR	$ -	$ -	*0.0%*	$ 23,000	*$ -*	*$ 23,000*	$ -	*$ 23,000*	*$ -*	*0%*
1151	53119	LEGAL-B.O.S.-LAND	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53121	LEGAL- PROP..ACQUISITION	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53123	LEGAL-ZBA	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53126	LEGAL-FINANCE	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53127	LEGAL- INSPECTIONS	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53128		$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53130	H.D.C.	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53131	OUR ISLAND HOME	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53132	LEGAL-PLANNING	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	53134	LEGAL-PARK & REC.	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	54201	OFFICE SUPPLIES	$ 10,150	$ 8,805	*-7.6%*	$ 12,000	*$ 10,041*	*$ 10,000*	$ -	*$ 10,000*	*$ (2,000)*	*-17%*
1151	57101	IN-STATE MISC TRAVEL	$ -	$ -	*-100.0%*	$ -	*$ 276*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	57601	SETTLEMENTS	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
1151	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	$ -	*$ -*	*$ -*	*0%*
TOTAL		TOWN COUNSEL	$ 278,082	$ 336,790	*3.7%*	$ 315,000	*$ 305,720*	*$ 325,000*	$ -	*$ 325,000*	*$ 10,000*	*3%*

OPERATI[illegible]UDGET
FISCAL YEAR 2015

Operating Expenses

GENERAL FUND OPERATING EXPENSE			FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE (CAGR)*	FISCAL 2014 BUDGET	*THREE-YEAR ACTUAL AVERAGE*	*LEVEL 1 DEPARTMENT HEAD FISCAL 2015 RECOMMENDATION (BASE BUDGET)*	*TOWN MGR INC / DEC*	*LEVEL 2 TOWN MANAGER FISCAL 2015 RECOMMENDATION*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
1122 TOWN ADMINISTRATION												
1122	52401	REP&MAINT:OFFICE EQUIP	$ -	$ 15	*100.0%*	$ -	$ *5*	$ -	$ -	$ -	$ -	*0%*
1122	52701	RENT/LSE:SAFE DEPOSIT BOX	$ 47	$ 47	*0.0%*	$ 50	$ *47*	$ *57*	$ -	$ *57*	$ *7*	*14%*
1122	52703	RENT/LSE:POSTAGE METER	$ -	$ (709)	*219.4%*	$ -	$ *(244)*	$ -	$ -	$ -	$ -	*0%*
1122	53100	PROFESSIONAL SERVICES	$ 71,243	$ 114,810	*41.2%*	$ 99,000	$ *75,618*	$ *100,000*	$ -	$ *100,000*	$ *1,000*	*1%*
1122	53103	GENERAL:ADVERTISING	$ 4,249	$ 5,671	*2.5%*	$ 86,000	$ *5,062*	$ *50,000*	$ -	$ *50,000*	$ *(36,000)*	*-42%*
1122	53110	GENERAL:PRINTING	$ 3,350	$ 14,582	*63.4%*	$ 5,000	$ *7,092*	$ *7,500*	$ -	$ *7,500*	$ *2,500*	*50%*
1122	53144	ONE BIG BEACH PROGRAM	$ -	$ -	*0.0%*	$ -	$ -	$ -	$ -	$ -	$ -	*0%*
1122	53402	COMM:POSTAGE	$ 2,534	$ 4,296	*26.9%*	$ 2,500	$ *2,977*	$ *3,200*	$ -	$ *3,200*	$ *700*	*28%*
1122	54201	OFFICE SUPPLIES	$ 5,648	$ 4,940	*27.2%*	$ 5,000	$ *4,329*	$ *5,000*	$ -	$ *5,000*	$ -	*0%*
1122	54302	BLDG&EQ:MAINT & SUPPLIES	$ -	$ -	*0.0%*	$ -	$ -	$ -	$ -	$ -	$ -	*0%*
1122	55101	BOOKS/SUBSCRIPTIONS	$ 600	$ 600	*-1.6%*	$ 700	$ *610*	$ *700*	$ -	$ *700*	$ -	*0%*
1122	57050	OTHER CHGS & EXP	$ (20)	$ -	*-100.0%*	$ 200	$ *47*	$ *200*	$ -	$ *200*	$ -	*0%*
1122	57101	IN-STATE:MISC TRAVEL	$ 10,803	$ 11,125	*-14.1%*	$ 15,000	$ *13,156*	$ *15,000*	$ -	$ *15,000*	$ -	*0%*
1122	57103	IN-STATE:SEMINARS,PROF GA	$ 1,331	$ 2,315	*-12.4%*	$ 1,850	$ *2,364*	$ *2,400*	$ -	$ *2,400*	$ *550*	*30%*
1122	57201	OUT-STATE:GENERAL	$ -	$ -	*-100.0%*	$ 1,000	$ *216*	$ *1,000*	$ -	$ *1,000*	$ -	*0%*
1122	57301	DUES:PROFESSNL ORGANIZATN	$ 4,912	$ 5,696	*37.3%*	$ 5,000	$ *4,270*	$ *6,000*	$ -	$ *6,000*	$ *1,000*	*20%*
1122	58501	ADD EQ:NEW EQUIP	$ 23,495	$ 2,462	*-10.4%*	$ 23,500	$ *9,795*	$ *15,000*	$ -	$ *15,000*	$ *(8,500)*	*-36%*
1122	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -	*0.0%*	$ -	$ -	$ -	$ -	$ -	$ -	*0%*
1122	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	*0.0%*	$ -	$ -	$ -	$ -	$ -	$ -	*0%*
	TOTAL	TOWN ADMINISTRATION	$ 128,192	$ 165,850	*26.5%*	$ 244,800	$ *125,345*	$ *206,057*	$ -	$ *206,057*	$ *(38,743)*	*-16%*
1912 NATURAL RESOURCES (EST 2013)												
1912	53100	PROFESSIONAL SERVICES	$ -	$ 3,489	*100.0%*	$ 11,800	$ *1,163*	$ *11,800*	$ -	$ *11,800*	$ -	*0%*
1912	53103	GENERAL:ADVERTISING	$ -	$ -	*0.0%*	$ 500	$ -	$ *500*	$ -	$ *500*	$ -	*0%*
1912	53110	GENERAL:PRINTING	$ -	$ -	*0.0%*	$ 150	$ -	$ *150*	$ -	$ *150*	$ -	*0%*
1912	54201	OFFICE SUPPLIES	$ -	$ -	*0.0%*	$ 1,500	$ -	$ *1,500*	$ -	$ *1,500*	$ -	*0%*
1912	57101	IN STATE MISC TRAVEL	$ -	$ -	*0.0%*	$ 500	$ -	$ *500*	$ -	$ *500*	$ -	*0%*
1912	57301	DUES:PROFESSNL ORGANIZATN	$ -	$ -	*0.0%*	$ 100	$ -	$ *100*	$ -	$ *100*	$ -	*0%*
	TOTAL	NATURAL RESOURCES	$ -	$ 3,489	*100.0%*	$ 14,550	$ *1,163*	$ *14,550*	$ -	$ *14,550*	$ -	*0%*

OPERA JDGET
FISCAL YEAR 2015

PERSONNEL COSTS

GENERAL FUND			FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	GROWTH RATE	FY2014 BUDGET	THREE-YEAR ACTUAL AVERAGE	FISCAL 2015 RECOMMENDATION (BASE BUDGET)	TOWN MGR INC / DEC	TOWN MANAGER FISCAL 2015 RECOMMENDATION	(DECREASE) $ FISCAL 2015	(DECREASE) % FISCAL 2015
TOWN ADMINISTRATION													
01122	51100	SALARY PERMANENT	$ 414,903	$ 479,970	$ 486,315	5.4%	$ 508,100	$ 460,396	$ 487,500	$ 24,000	$ 511,500	$ 3,400	0.7%
01122	51300	OVERTIME	$ -	$ -	$ 570	100.0%	$ 10,000	$ 190	$ 10,000	$ -	$ 10,000	$ -	0.0%
01122	51551	LABORERS UNION: CERTIFICATION	$ 521	$ 494	$ -	-100.0%	$ -	$ 339	$ -	$ -	$ -	$ -	0.0%
01122	51700	LONGEVITY PAY	$ 8,410	$ 2,538	$ 2,252	-35.5%	$ 5,050	$ 4,400	$ 3,490	$ -	$ 3,490	$ (1,560)	-30.9%
01122	51961	MEDICARE P/R TAX	$ 6,087	$ 7,004	$ 7,093	5.2%	$ 7,600	$ 6,728	$ 7,300	$ 400	$ 7,700	$ 100	1.3%
01122	51962	DEF COMP EMPLOYER CONTRIBUTION	$ 4,000	$ 4,000	$ 4,000	0.0%	$ 4,000	$ 4,000	$ 4,000	$ -	$ 4,000	$ -	0.0%
01122	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL TOWN ADMINISTRATION			$ 433,922	$ 494,005	$ 500,230	4.9%	$ 534,750	$ 476,052	$ 512,290	$ 24,400	$ 536,690	$ 1,940	0.4%

As of 1/30/2014

OPERATI. .JGET
FISCAL YEAR 2015

PERSONNEL COSTS

GENERAL FUND			FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	*GROWTH RATE*	FY2014 BUDGET	*THREE-YEAR ACTUAL AVERAGE*	*FINAL - ATM FISCAL 2015 PROJECTION*	*(DECREASE) $ FISCAL 2015*	*(DECREASE) % FISCAL 2015*
NATURAL RESOURCES (EST 2013)											
01912	51100	SALARY PERMANENT	$ -	$ -	$ 94,736	*100.0%*	$ 234,500	*$ 31,579*	*$ 308,300*	*$ 73,800*	*31.5%*
01912	51300	OVERTIME	$ -	$ -	$ 1,004	*100.0%*	$ -	*$ 335*	*$ -*	*$ -*	*0.0%*
01912	51551	LABORERS UNION: CERTIFICATION	$ -	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	*$ -*	*0.0%*
01912	51700	LONGEVITY PAY	$ -	$ -	$ 796	*100.0%*	$ 3,340	*$ 265*	*$ 3,340*	*$ -*	*0.0%*
01912	51800	HOLIDAY PAY	$ -	$ -	$ -	*0.0%*	$ 1,900	*$ -*	*$ -*	*$ (1,900)*	*-100.0%*
01912	51961	MEDICARE P/R TAX	$ -	$ -	$ 1,400	*100.0%*	$ 3,500	*$ 467*	*$ 4,500*	*$ 1,000*	*28.6%*
01912	51999	FIN COM TRANSFER SALARIES	$ -	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	*$ -*	*0.0%*
TOTAL NATURAL RESOURCES			$ -	$ -	$ 97,936	*100.0%*	$ 243,240	*$ 32,645*	*$ 316,140*	*$ 72,900*	*30.0%*

FY 2015 Personnel Spreadsheet

Town Administration

ORG: 01122

Number of Positions in Department

Full-time	6
Part-time	5
Seasonal	0
Temporary	0
Vacancies	1
New Positions Requested	0

TOTAL OF ALL POSITIONS 12

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
GIBSON, L	TOWN MANAGER	40.00	SL01	Contract	127,000	127,342	09/19/14	127,300	0	0	0	0	4,000	131,300
TIVNAN, G	ASST. TOWN MANAGER	40.00	SL03	Non-Union	99,800	100,069	03/22/15	100,100	0	0	0	0	0	100,100
BAUER,H.	PROJECT ADMINISTRATOR	40.00	SL07	Non-Union	66,850	67,030	10/07/14	67,000	0	0	0	0	0	67,000
MOONEY, E.	EA TO TOWN MANAGER	40.00	SL04	Non-Union	62,700	62,869	12/01/14	62,900	1,260	0	0	0	0	64,160
MCANDREW, A	LICENSING AGENT	40.00	SL08	Non-Union	58,600	58,758	07/18/14	58,800	1,180	0	0	0	0	59,980
NORTON, T.	MINUTE TAKER	35.00	SL06	S1 Step 7	52,300	52,441	03/26/15	52,400	1,050	0	0	0	0	53,450
VACANT	ADMINISTRATIVE ASSISTANT	20.00		Non-Union	24,000	24,000	07/01/14	24,000	0	0	0	0	0	24,000
BOS CHAIRMAN	BOS CHAIRMAN	(AS SCHEDULED)	SL95	Non-Union	5,000	5,000	00/00/00	5,000	0	0	0	0	0	5,000
BOS	BOS	(AS SCHEDULED)	SL95	Non-Union	3,500	3,500	00/00/00	3,500	0	0	0	0	0	3,500
BOS	BOS	(AS SCHEDULED)	SL95	Non-Union	3,500	3,500	00/00/00	3,500	0	0	0	0	0	3,500
BOS	BOS	(AS SCHEDULED)	SL95	Non-Union	3,500	3,500	00/00/00	3,500	0	0	0	0	0	3,500
BOS	BOS	(AS SCHEDULED)	SL95	Non-Union	3,500	3,500	00/00/00	3,500	0	0	0	0	0	3,500

Total Prorated Salary (enter on **Munis 51100**)	511,500
Total Seasonal Salary (**enter on Munis 51xxx**)	0
Total Longevity (enter on **Munis 51700**)	3,490
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)	4,000
Shift Differential (enter on **Munis 513xx**)	0
Overtime (enter on **Munis 514xx**)	10,000
Salary Subtotal	528,990
Medicare (enter on **Munis 51961**)	7,700
Total Personnel Services	**536,690**

FY 2015 Personnel Spreadsheet

Natural Resources ORG: 01912

Number of Positions in Department

Full-time	4
Part-time	0
Seasonal	0
Temporary	0
Vacancies (Approved to fill)	0
New Positions Requested	0

TOTAL OF ALL POSITIONS 4

Name	Position	Avg Hours Per Week	Job Code	Class & Step as of 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
CARLSON, J.	NATURAL RESOURCES COORDINATOR	37.50	MA19	SC Step 5	91,900	92,147	05/08/15	92,100	1,840	0	0	0	0	93,940
JOHNSEN, J.	SHELLFISH WARDEN	37.50	MA02	SA Step 3	67,800	67,983	05/19/15	68,000	0	0	0	0	0	68,000
RILEY, T.	TOWN BIOLOGIST	35.00	MA10	SA Step 5	74,800	75,001	12/07/14	75,000	1,500	0	0	0	0	76,500
CABRAL,L.	WATER QUALITY BIOLOGIST	35.00			73,000	73,197	07/01/14	73,200	0	0	0	0	0	73,200

Total Prorated Salary (enter on **Munis 51100**)	308,300
Total Seasonal Salary **(enter on Munis 51xxx)**	0
Total Longevity (enter on **Munis 51700**)	3,340
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
Overtime, Seasonal (enter on **Munis 514xx**)	0
Salary Subtotal	311,640
Medicare (enter on **Munis 51961**)	4,500
Total Personnel Services	**316,140**

As of 4/1/2014

FY 2015 Budget

Town Clerk Department

FY2014
Town Clerk Department Review

- **Mission**: The Town and County Clerk's Office a Gateway to local government. The Town Clerk is the Town's recording officer, registrar of vital statistics, and chief election official. Our mission is to facilitate the efforts of our residents and visitors to access public information, to enable voters to avail themselves of the democratic process, and to assist the general public with their concerns.
- **Goals:**

❖ To increase voter participation in elections and town meetings

❖ To create and implement a town-wide records management program

❖ To continue to facilitate residents' access to local government by answering questions, providing information about the Town, and encouraging citizen involvement

- **Initiatives and Accomplishments: [Among others…]**

❖ Applied for, and received, $1,000,000 in funding from Town and the Community Preservation Act for records restoration and archival storage since FY2001

❖ Transfer of historic records into searchable Laserfiche database thereby increasing residents' access to their records. This has resulted in increased efficiency during public records requests, increasing information retrieval to assist other town departments in fulfilling their missions, and support in instances of litigation against the town.

FY 2015
Town Clerk Department Overview

- **Priorities**
  - To continue our friendly reception to customers in order to ensure residents' confidence in our approachability and willingness to assist them
  - To facilitate the general public's access to town government
  - To be a voice and advocate for town residents and visitors

- **Significant Changes Year-to-Year**
  - Staffing needs vary according to scheduled and special state elections, and additional special town meetings and elections

- **Key Issues**
  - Ever-increasing unfunded mandates for additional duties from state agencies

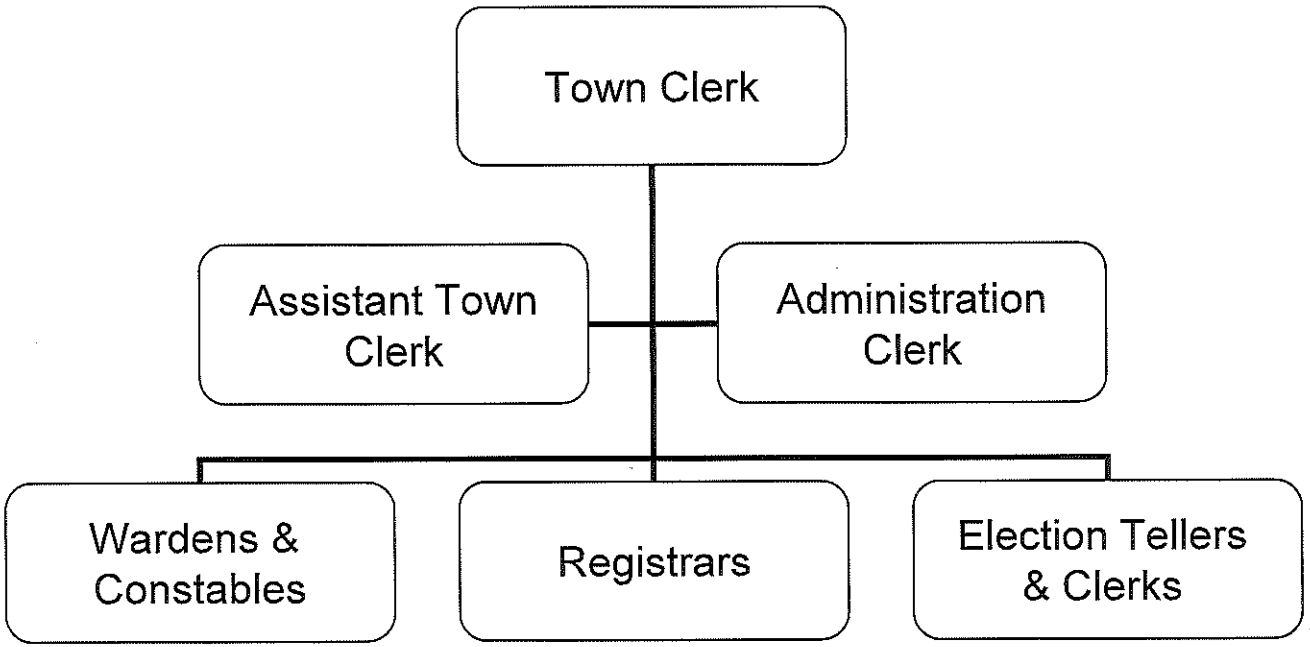
FY2015 Budget
Town Clerk Department

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 187,209	$ 211,231	$ 216,694	*5.0%*	$ 214,700	*$ 215,310*	$ *610*	*0.3%*
Overtime	$ 3,193	$ 3,463	$ 4,956	*15.8%*	$ -	*$ -*	$ -	*0.0%*
Medicare P/R Tax	$ 2,747	$ 3,450	$ 3,200	*5.2%*	$ 3,100	*$ 3,100*	$ -	*0.0%*
Medical Insurance	$ -	$ -	$ -	*0.0%*	$ -	*$ -*	$ -	*0.0%*
Rep & Maint	$ 528	$ 606	$ 34	*-59.8%*	$ 500	*$ 500*	$ -	*0.0%*
Elections	$ 33,056	$ 18,542	$ 36,705	*3.6%*	$ 20,500	*$ 25,000*	$ *4,500*	*22.0%*
Prof Services	$ 6,613	$ 7,685	$ 4,379	*-12.8%*	$ 7,675	*$ 6,300*	$ *(1,375)*	*-17.9%*
Travel Expenses	$ 5,974	$ 4,471	$ 5,498	*-2.7%*	$ 5,625	*$ 3,500*	$ *(2,125)*	*-37.8%*
Supplies	$ 1,052	$ 3,382	$ 1,453	*11.3%*	$ 2,875	*$ 1,600*	$ *(1,275)*	*-44.3%*
Equipment	$ -	$ -	$ -	*0.0%*	$ -	*$ 1,200*	$ *1,200*	*100.0%*
Town Meeting	$ 1,001	$ 5,817	$ 8,236	*101.9%*	$ 5,800	*$ 8,500*	$ *2,700*	*46.6%*
Other	$ 16,153	$ 10,229	$ 12,461	*-8.3%*	$ 16,725	*$ 14,300*	$ *(2,425)*	*-14.5%*
TOTAL TOWN CLERK	**$ 257,527**	**$ 268,876**	**$ 293,615**	***4.5%***	**$ 277,500**	***$ 279,310***	**$ *1,810***	***0.7%***

Appendix

Town Clerk Department

Town & County of Nantucket
Organization Chart – Town Clerk Department



FY 2015 Budget Detail

Town Clerk Department

TOWN OF NANTUCKET
FISCAL 2011 - FISCAL 2013 ACTUALS
FISCAL 2014 BUDGET
FISCAL 2015 PROJECTION

			FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
REVENUES										
1161 TOWN CLERK										
01161	43702	TOWN CLERK MISC SALES	$ (1,433)	$ (1,083)	$ (490)	-30.1%	$ (1,080)	$ (500)	$ (580)	-53.7%
01161	44201	ENTERTAINMENT LICENSES	$ (600)	$ (1,000)	$ -	-100.0%	$ (600)	$ -	$ (600)	-100.0%
01161	44202	TAXI TRANSFER	$ -	$ (1,200)	$ (1,500)	11.8%	$ -	$ (1,500)	$ 1,500	100.0%
01161	44204	TAXI/LIMO LIC RENEWALS	$ (26,050)	$ (23,300)	$ (24,150)	-2.5%	$ (26,000)	$ (24,000)	$ (2,000)	-7.7%
01161	44206	OTHER BUSINESS LICENSES	$ (3,160)	$ (2,495)	$ (2,000)	-10.5%	$ (3,100)	$ (2,000)	$ (1,100)	-35.5%
01161	44207	OTHER NON-BUS LICENSES	$ (5,250)	$ (3,810)	$ (4,680)	-3.8%	$ (5,000)	$ (4,674)	$ (326)	-6.5%
01161	44208	LICENSES - DOMESTIC PARTNERS	$ (25)	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
01161	44209	CLERK LIC DOGS	$ (3,750)	$ (3,245)	$ (2,165)	0.0%	$ (3,700)	$ (2,165)	$ (1,535)	-41.5%
01161	44500	0THER BUSINESS PERMITS	$ (7,330)	$ (7,230)	$ (7,300)	-0.1%	$ (7,300)	$ (7,300)	$ -	0.0%
01161	44501	CERTIFICATIONS	$ (13,780)	$ (10,040)	$ (13,590)	-0.5%	$ (10,040)	$ (13,550)	$ 3,510	35.0%
01161	44507	VOTER EXTRACT	$ -	$ (180)	$ (330)	35.4%	$ -	$ -	$ -	0.0%
01161	44513	GENEALOGICAL RESEARCH	$ -	$ -	$ (125)	100.0%	$ -	$ -	$ -	0.0%
01161	44517	POLE RELOCATION	$ (550)	$ (150)	$ (350)	-14.0%	$ (550)	$ (150)	$ (400)	-72.7%
01161	46400	STATE GRANTS-EXTENDED POLLS	$ (1,740)	$ (780)	$ (1,560)	-3.6%	$ -	$ -	$ -	0.0%
01161	47707	CODE VIOLATIONS CITATIONS	$ (17,600)	$ (10,125)	$ (17,875)	0.5%	$ (11,100)	$ (17,840)	$ 6,740	60.7%
01161	48400	TOWN CLERK MISC REVENUES	$ (330)	$ (6,280)	$ (142)	-24.6%	$ (300)	$ (6,280)	$ 5,980	1993.3%
SUBTOTAL TOWN CLERK REVENUE			**$ (81,598)**	**$ (70,919)**	**$ (76,256)**	**-2.2%**	***$ (68,770)***	***$ (79,959)***	***$ 11,189***	***16.3%***

PERSONNEL EXPENSE

1161 TOWN CLERK

01161	51100	SALARY, PERMANENT	$ 185,166	$ 206,985	$ 212,109	4.6%	$ 209,000	$ 209,600	$ 600	0.3%
01161	51300	OVERTIME	$ 3,193	$ 3,463	$ 4,956	15.8%	$ -	$ -	$ -	0.0%
01161	51551	LABORER'S UNION CERTIFICATION	$ 2,043	$ 3,113	$ 3,346	17.9%	$ 2,080	$ 2,080	$ -	0.0%
01161	51700	LONGEVITY PAY	$ -	$ 1,134	$ 1,239	4.5%	$ 3,620	$ 3,630	$ 10	0.3%
01161	51961	MEDICARE P/R TAX	$ 2,747	$ 3,450	$ 3,200	5.2%	$ 3,100	$ 3,100	$ -	0.0%
SUBTOTAL TOWN CLERK PERSONNEL EXPENSES			**$ 193,149**	**$ 218,144**	**$ 224,850**	**5.2%**	**$ 217,800**	**$ 218,410**	**$ 610**	**0.3%**

OPERATING EXPENSE

1161 TOWN CLERK

1161	52401	REP&MAINT:OFFICE EQUIP	$ 528	$ 606	$ 34	-59.8%	$ 500	$ 500	$ -	0.0%
1161	52501	MISC PURCH:MICRO/BOOK RES	$ 5,239	$ -	$ 1,195	-38.9%	$ 3,400	$ 1,500	$ (1,900)	-55.9%
1161	52506	TOWN MEETING	$ 1,001	$ 5,817	$ 8,236	101.9%	$ 5,800	$ 8,500	$ 2,700	46.6%
1161	52507	ELECTIONS	$ 33,056	$ 18,542	$ 36,705	3.6%	$ 20,500	$ 25,000	$ 4,500	22.0%
1161	52703	RENT/LSE: POSTAGE METER	$ 13	$ -	$ -	-100.0%	$ -	$ -	$ -	0.0%
1161	53100	PROFESSIONAL SERVICES	$ 6,613	$ 7,685	$ 4,379	-12.8%	$ 7,675	$ 6,300	$ (1,375)	-17.9%
1161	53103	GENERAL:ADVERTISING	$ -	$ -	$ 93	100.0%	$ -	$ -	$ -	0.0%
1161	53107	GENERAL:CENSUS	$ 3,000	$ 3,037	$ 3,667	6.9%	$ 3,025	$ 3,700	$ 675	22.3%
1161	53110	GENERAL:PRINTING	$ 5,571	$ 6,511	$ 7,183	8.8%	$ 7,650	$ 7,500	$ (150)	-2.0%
1161	53113	GENERAL:CLERICAL	$ 361	$ -	$ 223	-14.8%	$ 1,000	$ 500	$ (500)	-50.0%
1161	53146	CEMETERY COMMISSION EXPENS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1161	53402	COMM:POSTAGE	$ 1,170	$ 102	$ -	-100.0%	$ 750	$ 200	$ (550)	-73.3%
1161	54201	OFFICE SUPPLIES	$ 1,052	$ 3,382	$ 1,453	11.3%	$ 2,875	$ 1,600	$ (1,275)	-44.3%
1161	54303	BLDG&EQ: EXPENDABLE SUPPLIE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1161	55101	BOOKS/SUBSCRIPTIONS	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1161	57101	IN-STATE:MISC TRAVEL	$ 228	$ 110	$ 3,721	153.6%	$ 250	$ 1,000	$ 750	300.0%
1161	57103	IN-STATE:SEMINARS,PROF GA	$ 3,437	$ 2,760	$ 1,257	-28.5%	$ 2,900	$ 1,500	$ (1,400)	-48.3%
1161	57201	OUT-STATE:GENERAL	$ 2,309	$ 1,602	$ 520	-39.2%	$ 2,475	$ 1,000	$ (1,475)	-59.6%
1161	57301	DUES:PROFESSNL ORGANIZATN	$ 400	$ 480	$ 100	-37.0%	$ 500	$ 500	$ -	0.0%
1161	57405	INS PREM:EMPLOYEE BONDS	$ 400	$ 100	$ -	-100.0%	$ 400	$ 400	$ -	0.0%
1161	58501	ADD EQ:NEW EQUIP	$ -	$ -	$ -	0.0%	$ -	$ 1,200	$ 1,200	100.0%
1161	58502	ADD EQ:OFFICE FURNITURE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
1161	58999	FINCOM TRANSFER EXPENSE	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%
SUBTOTAL TOWN CLERK OPERATING EXPENSES			**$ 64,378**	**$ 50,732**	**$ 68,766**	**2.2%**	**$ 59,700**	**$ 60,900**	**$ 1,200**	**2.0%**

SUMMARY	FISCAL 2011 ACTUALS	FISCAL 2012 ACTUALS	FISCAL 2013 ACTUALS	*COMPOUND ANNUAL GROWTH RATE*	FISCAL 2014 BUDGET	*FISCAL 2015 BUDGET*	*INCREASE OR (DECREASE) $ FISCAL 2015*	*INCREASE OR (DECREASE) % FISCAL 2015*
Payroll Salary	$ 187,209	$ 211,231	$ 216,694	*5.0%*	$ 214,700	*$ 215,310*	*$ 610*	*0.3%*
Overtime	$ 3,193	$ 3,463	$ 4,956	*15.8%*	$ -	*$ -*	*$ -*	*0.0%*
Medicare P/R Tax	$ 2,747	$ 3,450	$ 3,200	*5.2%*	$ 3,100	*$ 3,100*	*$ -*	*0.0%*
Medical Insurance	$ -	$ -	$ -	*0.0%*	$ -	*$ -*	*$ -*	*0.0%*
Rep & Maint	$ 528	$ 606	$ 34	*-59.8%*	$ 500	*$ 500*	*$ -*	*0.0%*
Elections	$ 33,056	$ 18,542	$ 36,705	*3.6%*	$ 20,500	*$ 25,000*	*$ 4,500*	*22.0%*
Prof Services	$ 6,613	$ 7,685	$ 4,379	*-12.8%*	$ 7,675	*$ 6,300*	*$ (1,375)*	*-17.9%*
Travel Expenses	$ 5,974	$ 4,471	$ 5,498	*-2.7%*	$ 5,625	*$ 3,500*	*$ (2,125)*	*-37.8%*
Supplies	$ 1,052	$ 3,382	$ 1,453	*11.3%*	$ 2,875	*$ 1,600*	*$ (1,275)*	*-44.3%*
Equipment	$ -	$ -	$ -	*0.0%*	$ -	*$ 1,200*	*$ 1,200*	*100.0%*
Town Meeting	$ 1,001	$ 5,817	$ 8,236	*101.9%*	$ 5,800	*$ 8,500*	*$ 2,700*	*46.6%*
Other	$ 16,153	$ 10,229	$ 12,461	*-8.3%*	$ 16,725	*$ 14,300*	*$ (2,425)*	*-14.5%*
TOTAL TOWN CLERK	**$ 257,527**	**$ 268,876**	**$ 293,615**	***4.5%***	**$ 277,500**	***$ 279,310***	***$ 1,810***	***0.7%***

FY 2015 Personnel Spreadsheet

Town Clerk ORG: 01161

Number of Positions in Department

Full-time	3
Part-time	0
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 6/30/14 (e.g., B -Step 3)	Yearly Salary as of 6/30/14	53 Week Adjustment	FY15 Anniversary Date	FY 2015 Projected Salary	Longevity Pay	Education Pay	Certification Pay	Holiday Pay	Other	Total by Employee
STOVER, C	TOWN CLERK	40.00	TC01	TW Article 7	89,500	89,741	04/08/15	89,700	0	0	1,040	0	0	90,740
HOLMES, N	ASST. TOWN CLERK	35.00	TC03	S3 Step 5	61,500	61,666	11/08/14	61,700	2,470	0	0	0	0	64,170
HOLDGATE, G.	ADMIN ASST	35.00	TC05	S1 Step 9	58,000	58,156	08/01/14	58,200	1,160	0	1,040	0	0	60,400

Total Prorated Salary (enter on **Munis 51100**)	209,600
Total Seasonal Salary (**enter on Munis 51xxx**)	0
Total Longevity (enter on **Munis 51700**)	3,630
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	215,310
Medicare (enter on **Munis 51961**)	3,100
Total Personnel Services	**218,410**