

TOWN OF SHERBORN FISCAL YEAR 2015 OMNIBUS BUDGET

BUDGET NUMBER	DESCRIPTION	FY 2012		FY 2013		FY 2014 APPROPRIATED	FY 2015 REQUESTED	FY 2015		Rec vs 14 Approp FY14/15 % Change	
		EXPENDED	(1)	EXPENDED	(1)			RECOMMENDED			
		(INCLUDES ENC)		(INCLUDES ENC)							
<b>GENERAL GOVERNMENT</b>											
<b>SELECTMEN</b>											
122 S	SELECTMEN-SALARIES	136,044		154,302		230,156	233,752	(2a)	234,487	(2a)	1.88%
122 E	SELECTMEN-EXPENSES	45,455		28,480	(25)	28,863	28,863		27,950		-3.16%
<b>TOTAL</b>		<b>181,499</b>		<b>182,782</b>		<b>259,019</b>	<b>262,615</b>		<b>262,437</b>		1.32%
<b>LEGAL COUNSEL</b>											
151 E	LEGAL COUNSEL		(25)	90,182	(25)	65,000	65,000		65,000		0.00%
<b>TOTAL</b>		<b>111,181</b>		<b>90,182</b>		<b>65,000</b>	<b>65,000</b>		<b>65,000</b>		0.00%
<b>SOLID WASTE</b>											
430 E	SOLID WASTE-EXPENSES	261,322		238,369	(25)	259,586	287,708		263,000		1.32%
<b>TOTAL</b>		<b>261,322</b>		<b>238,369</b>		<b>259,586</b>	<b>287,708</b>	(3)	<b>263,000</b>	(3)	1.32%
<b>ASSESSORS</b>											
141 S	ASSESSORS-SALARIES	97,763		98,310		101,176	102,173	(2b)	102,173	(2b)	0.99%
141 E	ASSESSORS-EXPENSES	9,522		9,944		13,275	13,880		13,880		4.56%
<b>TOTAL</b>		<b>107,285</b>		<b>108,254</b>		<b>114,451</b>	<b>116,053</b>		<b>116,053</b>		1.40%
<b>TREASURER</b>											
145 S	TREASURER-SALARIES	97,221		97,903		99,254	107,851	(2c)	107,851	(2c)	8.66%
145 E	TREASURER-EXPENSES	21,222		20,113		22,803	26,697		26,697		17.08%
<b>TOTAL</b>		<b>118,443</b>		<b>118,016</b>		<b>122,057</b>	<b>134,548</b>		<b>134,548</b>		10.23%
<b>TAX COLLECTOR</b>											
146 S	TAX COLLECTORS-SALARIES	90,763		89,993		94,716	95,661	(2d)	95,661	(2d)	1.00%
146 E	TAX COLLECTORS-EXPENSES	17,571		15,919		19,551	22,106		20,106		2.84%
<b>TOTAL</b>		<b>108,334</b>		<b>105,912</b>		<b>114,267</b>	<b>117,767</b>		<b>115,767</b>		1.31%

(1) Expended amounts include Encumbrances, Reserve Transfers and ATM Article for Supplements.

(3) Offset by \$20,000 to be transferred from Transfer Station Fees Reserve for Appropriation Account.

(2) Salaries of Elected Officials:

(2a) Selectmen		(2b) Assessors		(2c) Treasurer	(2d) Tax Collector
Chairman	\$0	1st Member	\$0	\$42,969	\$46,875
2nd Member	\$0	2nd Member	\$0		
3rd Member	\$0	3rd Member	\$0		

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BUDGET		FY 2012		FY 2013		FY 2014		FY 2015		Rec vs 14 Approp	
NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED	REQUESTED	RECOMMENDED	FY14/15	% Change	
<b>ACCOUNTANT</b>											
135 S	ACCOUNTANT-SALARIES	92,592		93,325		94,606		87,869		87,869	-7.12%
135 E	ACCOUNTANT-EXPENSES	8,869		33,620		19,016		9,755		9,650	-49.25%
135 E	ACCOUNTANT-ANNUAL AUDIT	24,250		24,750		24,750		25,000		25,000	1.01%
	<b>TOTAL</b>	<b>125,711</b>		<b>151,695</b>		<b>138,372</b>		<b>122,624</b>		<b>122,519</b>	<b>-11.46%</b>
<b>ADVISORY COMMITTEE</b>											
131 S	ADVISORY-SALARIES	400		400		455		460		460	1.10%
131 E	ADVISORY-EXPENSES	2,772		3,032		3,495		3,350		3,350	-4.15%
	<b>TOTAL</b>	<b>3,172</b>		<b>3,432</b>		<b>3,950</b>		<b>3,810</b>		<b>3,810</b>	<b>-3.54%</b>
<b>PLANNING BOARD</b>											
175 S	PLANNING BOARD-SALARIES	37,683		38,172		40,002		44,021		44,021	10.05%
175 E	PLANNING BOARD-EXPENSES	1,518		1,204		1,540		1,560		1,560	1.30%
	<b>TOTAL</b>	<b>39,201</b>		<b>39,376</b>		<b>41,542</b>		<b>45,581</b>		<b>45,581</b>	<b>9.72%</b>
<b>TOWN CLERK</b>											
161 S	TOWN CLERK-SALARIES	78,811		79,740		85,332		86,137	(2e)	86,137	(2e) 0.94%
161 E	TOWN CLERK-EXPENSES	4,106		9,881		5,204		5,308		5,308	2.00%
	<b>TOTAL</b>	<b>82,917</b>		<b>89,621</b>		<b>90,536</b>		<b>91,445</b>		<b>91,445</b>	<b>1.00%</b>
<b>ELECTION &amp; REGISTRATION</b>											
162 S	ELECTIONS-SALARIES	20,757		23,143		29,124		28,866		28,866	-0.89%
162 E	ELECTIONS-EXPENSES	9,769		18,110		12,302		13,768		13,768	11.92%
	<b>TOTAL</b>	<b>30,526</b>		<b>41,253</b>		<b>41,426</b>		<b>42,634</b>		<b>42,634</b>	<b>2.92%</b>
<b>TOWN BUILDINGS</b>											
192 S	TOWN BUILDINGS-SALARIES	-		-		-		-		-	
192 E	TOWN BUILDINGS-EXPENSES	198,456	(4)	202,584	(4)	211,829	(4)	211,829	(4)	195,150	(4) -7.87%
	<b>TOTAL</b>	<b>198,456</b>		<b>202,584</b>		<b>211,829</b>		<b>211,829</b>		<b>195,150</b>	<b>-7.87%</b>
<b>GENERAL GOVERNMENT TOTAL</b>		<b>1,368,047</b>		<b>1,371,476</b>		<b>1,462,035</b>		<b>1,501,614</b>		<b>1,457,944</b>	<b>-0.28%</b>

(2) Salaries of Elected Officials (continued):

(2e) Town Clerk \$51,007
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(4) Moved utilities expenses for Fire Station, Police Station and Highway Garage into the Town Buildings budget in FY08.

TOWN OF SHERBORN FISCAL YEAR 2015 OMNIBUS BUDGET

BUDGET		FY 2012		FY 2013		FY 2014	FY 2015	FY 2015	Rec vs 14 Approp		
NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED	REQUESTED	RECOMMENDED	FY14/15	% Change	
<b>PROTECTION OF LIFE AND PROPERTY</b>											
<b>POLICE</b>											
210 S	POLICE-SALARIES	1,267,323	(25)	1,290,989	(25)	1,271,849	1,347,709	(5)	1,332,709	(5)	4.79%
210 E	POLICE- EXPENSES	102,479	(25)	91,069	(25)	81,650	94,700		88,200		8.02%
210 E	POLICE-CRUISER(S)	63,600		31,797		34,000	40,000		46,500		36.76%
	<b>TOTAL</b>	<b>1,433,402</b>		<b>1,413,855</b>		<b>1,387,499</b>	<b>1,482,409</b>		<b>1,467,409</b>		5.76%
<b>FIRE &amp; RESCUE</b>											
220 S	FIRE & RESCUE-SALARIES	366,784	(25)	312,031	(25)	355,078	358,636		357,831		0.78%
220 E	FIRE & RESCUE -EXPENSES	86,603		90,006		94,180	100,730		99,230		5.36%
	<b>TOTAL</b>	<b>453,387</b>	(6)	<b>402,037</b>	(6)	<b>449,258</b>	<b>459,366</b>	(6)	<b>457,061</b>	(6)	1.74%
<b>INSPECTORS</b>											
241 S	BLDG INSPECTORS-SALARIES	69,013		67,081	(25)	68,875	69,559		69,559		0.99%
241 E	BLDG INSPECTORS-EXPENSES	2,144		2,908		3,400	3,400		3,000		-11.76%
	<b>TOTAL</b>	<b>71,157</b>		<b>69,989</b>		<b>72,275</b>	<b>72,959</b>		<b>72,559</b>		0.39%
<b>PROTECTION OF LIFE &amp; PROP TOTAL</b>		<b>1,957,946</b>		<b>1,885,881</b>		<b>1,909,032</b>	<b>2,014,734</b>		<b>1,997,029</b>		4.61%

(5) Includes compensation for Elected Constable at \$10.00 per hour.

(6) Offset by amounts transferred from the Ambulance Fees Reserve for Appropriation Account.

FY 2010	\$90,000	FY 201	\$ 125,000
FY 2011	\$116,000	FY 201	\$ 110,000
FY 2012	\$125,000	FY 201	\$ 110,000

TOWN OF SHERBORN FISCAL YEAR 2015 OMNIBUS BUDGET

BUDGET		FY 2012		FY 2013		FY 2014	FY 2015	FY 2015	Rec vs 14 Approp
NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED	REQUESTED	RECOMMENDED	FY14/15 % Change
<b>SCHOOLS</b>									
317 E	MINUTEMAN REGIONAL HIGH SCHOOL	-		-		-	-	(7)	(7)
301 E	<b>DOVER-SHERBORN REGIONAL SCHOOL DISTRICT</b>								
	Administration	795,355		886,640		973,819	1,371,872	1,371,872	40.88%
	Instructional Leadership	1,041,980		1,031,569		1,061,973	1,061,549	1,061,549	-0.04%
	Classroom and Specialist Teacher	8,715,134		8,892,472		9,344,091	9,387,390	9,387,390	0.46%
	Other Teaching Services	705,961		736,814		751,938	704,939	704,939	-6.25%
	Pupil Services	681,891		687,684		706,220	706,220	706,220	0.00%
	Guidance and Psychological	667,410		720,260		820,058	758,084	758,084	-7.56%
	Instructional materials and technology	387,706		401,329		454,004	453,899	453,899	-0.02%
	Professional Development	107,569		99,606		112,470	112,470	112,470	0.00%
	Transportation	685,621		683,548		718,347	730,756	730,756	1.73%
	Operations and Maintenance	1,809,636		1,799,739		1,875,961	1,934,641	1,934,641	3.13%
	Employee Benefits and Fixed Charges	2,518,306		2,750,530		2,989,185	(8) 3,345,172	(8) 3,345,172	(8) 11.91%
	Exempt Debt	1,414,406		1,416,975		1,589,764	1,576,882	1,576,882	-0.81%
	D/S REGIONAL EXPENDITURES	19,530,975		20,107,166		21,397,830	22,143,874	22,143,874	3.49%
	Less Exempt Debt	(1,414,406)		(1,416,975)		(1,589,764)	(1,576,882)	(1,576,882)	-0.81%
	Less Regional Receipts (Inc E&D transfer)	(2,445,328)		(2,025,914)		(2,775,414)	(2,681,196)	(2,681,196)	-3.39%
	D/S REGIONAL NET OPERATIONS	15,671,241		16,664,277		17,032,652	17,885,796	17,885,796	5.01%
	Sherborn's Share of Operations	46.63%		45.66%		46.01%	46.42%	46.42%	
	Operations Assessed to Sherborn	75,009,214		7,626,356		7,842,898	(9) 8,276,597	(9) 8,276,597	(9) 5.53%
	Exempt Debt Assessed to Sherborn	640,160		629,771		718,891	718,585	718,585	-0.04%
301 E	<b>D/S REGIONAL ASSESSMENT</b>	<b>8,141,084</b>		<b>8,256,127</b>		<b>8,561,789</b>	<b>8,995,182</b>	<b>8,995,182</b>	5.06%
302 E	<b>TRI-COUNTY VOCATIONAL</b>	<b>53,174</b>		<b>53,174</b>		<b>42,729</b>	(10) <b>29,532</b>	(10) <b>29,532</b>	(10) -30.89%

- (7) Minuteman Regional High School: no students attending in FY 2015
- (9) The method for computing assessments to Sherborn and Dover is based on the "Statutory" formula.
- (10) Tri County Assessment: 2 students attending in FY 2015 (Assessment was provided by Tri County)

	FY14	FY15	FY14/15	
	Insur	Request	Diff	
	Liabilit	55,444	63,761	8,317
	Worke	99,410	99,410	-
	Health	2,469,059	2,738,439	269,380
	Unem	-	25,000	25,000
	Retirer	363,972	418,562	54,590
	Regio	2,987,885	3,345,172	357,287
	Town	1,374,726	1,552,829	178,103
	Town	1,136,014	1,271,183	135,169

SHERBORN SCHOOL

	School Committee & Negotiations	13,673	15,142	19,500	217,500	217,500	1015.38%
	Central Office	356,002	389,798	392,553	403,854	403,854	2.88%
	Principal's Office	300,675	299,913	283,982	272,058	272,058	-4.20%
	Regular Education	2,042,891	2,016,576	2,016,558	2,054,301	2,054,301	1.87%
	Specialists/Technology	357,211	354,035	351,238	330,226	330,226	-5.98%
	Library/ Audio Visual	101,854	103,619	107,761	107,761	107,761	0.00%
	Guidance	97,888	99,099	100,361	100,361	100,361	0.00%
	Chapter 766 Special Educ.	1,370,175	1,423,826	1,670,427	1,487,300	(11) 1,487,300	(11) -10.96%
	Medical Service	82,317	86,343	89,381	79,913	79,913	-10.59%
	Transportation	251,208	242,981	287,110	242,815	242,815	-15.43%
	Plant & Facilities	440,828	424,723	455,956	470,956	470,956	3.29%
	<b>Pine Hill School Total</b>	<b>5,414,722</b>	<b>5,543,055</b>	<b>5,774,827</b>	(12) <b>5,767,045</b>	(12) <b>5,767,045</b>	(12) -0.13%
	Regional OOD SPED	1,174,365	1,124,904	1,190,943	(13) 979,425	(13) 979,425	(13) -17.76%
303 E	<b>SHERBORN SCHOOLS TOTAL</b>	<b>6,589,087</b>	<b>6,667,959</b>	<b>6,965,770</b>	<b>6,746,470</b>	<b>6,746,470</b>	-3.15%

**TOWN OF SHERBORN FISCAL YEAR 2015 OMNIBUS BUDGET**

<b>BUDGET NUMBER</b>	<b>DESCRIPTION</b>	FY 2012		FY 2013		FY 2014	FY 2015		Rec vs 14 Approp		
		EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED	REQUESTED		FY 2015 RECOMMENDED	FY14/15 % Change	
316 E	<b>NORFOLK AGRICULTURAL</b>	<b>70,300</b>		<b>70,300</b>		<b>92,782</b>	<b>94,081</b>	(14)	<b>94,081</b>	(14)	1.40%
	<b>SCHOOL TOTAL</b>	<b>14,853,645</b>		<b>15,047,560</b>		<b>15,663,070</b>	<b>15,865,265</b>		<b>15,865,265</b>		1.29%

- (11) Decreased expenses for Special Education including Staff Salaries  
Recommended Total has been reduced by \$19,500 anticipated reimbursement from Circuit Breaker Program.
- (13) Decreased expenses for Special Education per Regional Agreement.  
Recommended Total has been reduced by \$235,788 anticipated reimbursement from Circuit Breaker Program.
- (14) Norfolk Agricultural:4 students attending in FY 2015; this figure includes Transportation cost.

**(12) SHERBORN SCHOOLS TOTAL AS REQUESTED**

	FY14	FY15	<b>FY14/15 Diff</b>
Regul	4,096,285	4,279,745	4.48%
Budg	1,484,291	1,487,300	0.20%
Total	5,580,576	5,767,045	3.34%

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BUDGET		FY 2012		FY 2013		FY 2014		FY 2015		FY 2015		Rec vs 14 Approp
NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED		REQUESTED		RECOMMENDED		FY14/15 % Change
<b>PUBLIC WORKS</b>												
<b>COMMUNITY MAINTENANCE &amp; DEVELOPMENT</b>												
401 S	CM&D-SALARIES	516,268		525,997		548,096		551,721		538,488		-1.75%
401 E	CM&D-EXPENSES	289,697		487,635		332,258		371,623		368,173		10.81%
<b>PUBLIC WORKS TOTAL</b>		<b>805,965</b>		<b>1,013,632</b>		<b>880,354</b>		<b>923,344</b>		<b>906,661</b>		2.99%
<b>HEALTH</b>												
512 S	BOARD OF HEALTH-SALARIES	59,933		60,773		61,815		61,815		62,431	-	1.00%
512 E	BOARD OF HEALTH-EXPENSES	60,417		62,786		66,924		66,924		63,851		-4.59%
<b>HEALTH TOTAL</b>		<b>120,350</b>		<b>123,559</b>		<b>128,739</b>		<b>128,739</b>		<b>126,282</b>		-1.91%
<b>LIBRARY</b>												
610 S	LIBRARY-SALARIES	259,223		260,478	-	265,367		268,015		268,015		1.00%
610 E	LIBRARY-EXPENSES	113,939	(15)(16)	128,974	(15)(16)	129,022	(15)(16)	131,889	(15)(16)	131,889	(15)(1)	2.22%
<b>LIBRARY TOTAL</b>		<b>373,162</b>	(25)	<b>389,452</b>		<b>394,389</b>		<b>399,904</b>		<b>399,904</b>	-	1.40%
<b>RECREATION</b>												
<b>RECREATION</b>												
650 S	RECREATION-SALARIES					-		-		-		
650 E	RECREATION-EXPENSES	9,230		6,531		9,962		10,100		10,100		1.39%
<b>TOTAL</b>		<b>9,230</b>		<b>6,531</b>		<b>9,962</b>		<b>10,100</b>		<b>10,100</b>		1.39%
<b>FARM POND</b>												
635 S	FARM POND-SALARIES	80,866		79,596		90,143		91,047		90,000		-0.16%
635 E	FARM POND-EXPENSES	11,974		10,095		13,441		17,941		16,750		24.62%
<b>TOTAL</b>		<b>92,840</b>	(17)	<b>89,691</b>	(17)	<b>103,584</b>	(17)	<b>108,988</b>	(17)	<b>106,750</b>	(17)	3.06%
<b>RECREATION TOTAL</b>		<b>102,070</b>		<b>96,222</b>		<b>113,546</b>		<b>119,088</b>		<b>116,850</b>		2.91%

(15) Offset by transfers to Library Expenses as follows:

	From Dowse Memorial Fund	From Saltonstall Operating Fund
FY 12	\$4,240	\$19,562
FY 13	\$4,240	\$19,896
FY 14	\$4,240	\$20,095
FY 15	\$4,240	\$20,376

(16) Offset by transfers to Library Expenses as follows:

	From State Aid to Libraries
FY 2012	\$2,400
FY 2013	\$3,200
FY 2014	\$4,200
FY 2015	\$4,200

(17) Offset by transfer from Farm Pond Reserve for Appropriation Account as follows:

FY 2011	\$104,655
FY 2012	\$99,782
FY 2013	\$102,692
FY 2014	\$103,584
FY 2015	\$106,750

Funding from RFA must be available at the time of Town Meeting.

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NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED	REQUESTED	RECOMMENDED	FY14/15 % Change
<b>UNCLASSIFIED</b>									
<b>COUNCIL ON AGING</b>									
541 S	COUNCIL ON AGING-SALARIES	85,946		92,022		99,111	100,100	100,100	1.00%
541 E	COUNCIL ON AGING-EXPENSES	28,656		20,296		22,950	25,650	24,650	7.41%
	<b>TOTAL</b>	<b>114,602</b>		<b>112,318</b>		<b>122,061</b>	<b>125,750</b>	<b>124,750</b>	2.20%
<b>CONSERVATION COMMISSION</b>									
171 S	CONSERVATION-SALARIES	21,296		44,020		45,651	46,526	46,526	1.92%
171 E	CONSERVATION-EXPENSES	4,990		5,848	(25)	4,259	4,978	4,978	16.88%
	<b>TOTAL</b>	<b>26,286</b>		<b>49,868</b>		<b>49,910</b>	<b>51,504</b>	<b>51,504</b>	3.19%
<b>VETERANS</b>									
543 S	VETERANS-SALARIES	-		-		-	-	-	
543 E	VETERANS-EXPENSES	1,648		9,079		7,925	10,900	5,900	-25.55%
	<b>TOTAL</b>	<b>1,648</b>		<b>9,079</b>		<b>7,925</b>	<b>10,900</b>	<b>5,900</b>	-25.55%
<b>HISTORICAL COMMISSION</b>									
691 E	HISTORICAL COMMISSION	-		313		500	500	500	0.00%
<b>RECYCLING</b>									
433 E	RECYCLING EXPENSES	3,059		3,563		3,942	3,997	3,997	1.40%
<b>CEMETERIES</b>									
491 S	CEMETERIES-SALARIES	-		-		-	-	-	
491 E	CEMETERIES-EXPENSES	47,670		45,670	-	45,670	58,670	58,670	28.47%
	<b>TOTAL</b>	<b>47,670</b>		<b>45,670</b>		<b>45,670</b>	<b>58,670</b>	<b>58,670</b>	28.47%
<b>ELDERLY HOUSING</b>									
545 S	ELDERLY HOUSING-SALARIES	-		-		-	-	-	
545 E	ELDERLY HOUSING-EXPENSES	155,780	(25)	168,027		156,660	183,259	183,259	16.98%
	<b>TOTAL</b>	<b>155,780</b>	(18)	<b>168,027</b>	(18)	<b>156,660</b>	<b>183,259</b>	<b>183,259</b>	16.98%
<b>UNCLASSIFIED TOTAL</b>		<b>349,045</b>		<b>388,838</b>		<b>386,668</b>	<b>434,580</b>	<b>428,580</b>	10.84%

(18) Offset by transfers from the Elderly Housing Maintenance Reserve for Approp Account.

FY 2012	\$167,150
FY 2013	\$168,027
FY 2014	\$156,660
FY 2015	\$183,259

Funding from RFA must be available at the time of Town Meeting.

**TOWN OF SHERBORN FISCAL YEAR 2015 OMNIBUS BUDGET**

BUDGET NUMBER	DESCRIPTION	FY 2012		FY 2013		FY 2014		FY 2015		Rec vs 14 Approp		
		EXPENDED	(1)	EXPENDED	(1)	APPROPRIATED	REQUESTED	RECOMMENDED	FY14/15	% Change		
<b>INSURANCE AND EMPLOYEE BENEFITS</b>												
919 E	GENERAL INSURANCE	114,889	(19)	153,657	(19)	166,088	(19)	182,695	(19)	176,800	(19)	6.45%
910 E	EMPLOYEE BENEFITS	1,722,905	(20)(21)	1,826,206	(20)(21)	1,990,962	(20)(21)	2,136,722	(20)(21)	2,136,722	(20)(2)	7.32%
911 E	OTHER POST EMPLOYMENT BENEFITS (22)		(25)			100,000		100,000	(22)	100,000	(22)	
<b>DEBT SERVICE</b>												
710 E	DEBT SERVICE (TOTAL)	1,453,775		1,514,771		1,472,136		1,469,576	(23)(24)	1,469,576	(23)(2)	-0.17%
<b>RESERVE ACCOUNT</b>												
990 E	RESERVE ACCOUNT	-	(25)	-	(25)	60,000		195,000		195,000		225.00%
<b>ALL REGULAR ITEMS</b>		<b>23,221,799</b>		<b>23,811,254</b>		<b>24,727,019</b>		<b>25,471,261</b>		<b>25,376,613</b>		2.63%

(22) OPEB Appropriation Account to be transferred to OPEB TRUST FUND in FY 2015

(23) Debt Service will be offset by \$74,517 transfer from the Elderly Housing Maintenance Reserve for Appropriation Account.

(24) Debt Service includes:

Principal	1,200,000
MSBA Grant	(32,412)
Bond Interest	291,988
Other Interest	10,000
	<u>1,469,576</u>

(21) Allocation of Employee Benefits for FY15 Budget Request

The following allocations of employee benefits are based on historical data; actuals may differ

General Gov't	359,275	17%
Library	104,958	5%
CM&D	149,440	7%
Police/Fire	328,909	15%
School (1)	746,495	35%
Retirees	447,645	21%
	<u>2,136,722</u>	100%

(1) Does not include teachers' retirement as it is paid by the State

(25) Transfers from Reserve Account to various departments is included in Department's expenditures.

FY 2012	\$72,000
FY 2013	\$36,153

	FY13	FY14	FY15	DIFF
	ACTUAL	APPROP	REQUEST	FY14/15
<b>Gene</b>	\$153,657	166,088	182,695	10.00%
<b>Employee Benefits:</b>				
Group	1,124,211	1,188,000	1,286,600	8.30%
Group	3,398	3,700	3,700	0.00%
Medic	103,021	105,000	108,200	3.05%
Retire	574,354	670,262	714,222	6.56%
Unem	17,654	20,000	20,000	0.00%
Profes	3,406	4,000	4,000	0.00%
<b>Total</b>	<u>1,826,044</u>	<u>1,990,962</u>	<u>2,136,722</u>	<u>7.32%</u>
<b>Total I</b>	\$1,979,701	\$2,157,050	\$2,319,417	7.53%