

delinquents under \$1,000 (59), attorneys under \$1,000 (11), health care professionals under \$1,000 (27), and others that owe between \$700 and \$1,000 (47), may need a different strategy. Finally, the 340 under \$700 will probably require still another approach.

Revenue Collections: Water and Sewer Liens.

In addition to real and personal property tax unpaid bills, water and sewer account holders owe bills that have not been paid when due during a fiscal year. The Enterprise Funds have two enforcement mechanisms: (a) either they can cut off water services, or (b) they can add the unpaid bill, plus penalty and interest, as a lien onto the tax bill. Fall River has water and sewer unpaid bills that have been added to tax title bills going back to 1999.

As of the end of FY 2011, \$795,300 was outstanding in sewer tax liens; those same bills were reduced to \$225,991 as of the end of FY 2014, and stand at \$161,559, as of February 28, for an overall liquidation rate of 79.7%. With other sewer liens added after 2011, the total sewer liens outstanding, as of February 28, total \$574,268. As regards water liens, a marginally better arrears collection rate is verified: the ending FY 2011 balance of \$397,194 was reduced to \$102,260 by the end of FY 2014, and stood at \$73,140 as of February 28, 2015, a decrease of 81.6%. Overall, however, with water liens added after 2011, the total outstanding delinquencies, as of February 28, 2015 total \$238,960.

As in the case of real and personal property unpaid bills, the problem lies in the older billing years, in which collections have lagged; fortunately, the amounts involved are relatively small. For example, in sewer liens, the outstanding amounts and percentages to be collected for each year's bills remaining include:

- for 2005, \$5,194 (or 49% of the original amount),
- for 2006, \$5,474 (or 36%),
- for 2008, \$17,661 (or 36%),
- for 2009, \$28,347 (or 19%), and
- for 2010, \$46,967 (or 18%).

In water liens, the following amounts and percentages remain to be collected:

- for 2005, \$1,607 (or 36% of the original amount),
- for 2006, \$2,211 (or 36%),
- for 2008, \$6,977 (or 36%),
- for 2009, \$17,204 (or 22%), and
- for 2010, \$23,279 (or 13%).

ATTACHMENT R, "Changes in Outstanding Tax Balances, FY 2011 to FY 2015" includes the detail of water and sewer tax liens added to tax titles by Tax Year 1998 to 2015.

A Comparison of Fall River’s Fiscal and Budget Profile with Other Commonwealth Cities of Similar Size and Demographics

Given the magnitude of Fall River’s fiscal problems, we decided to compare this city to other cities of comparable size, demographics, and financial resources. These cities included, as comparables, Lawrence, Lowell, Lynn, Brockton, and New Bedford; “near-comparables” included Framingham, Somerville, and Quincy (and to a very limited extent Newton and Cambridge). In a comparison of financial flexibility, we also included Waltham, Haverhill, Malden, Plymouth, and Taunton. We must emphasize that a comparison with any other city has inherent risks: there are no direct matches and a variety of factors impact on the profile, not the least of which is how well the cities have been managed in the past. However, in gauging our fiscal situation, bond-rating firms do make these comparisons. In providing this report of data from the Department of Revenues municipal data base, we seek to provide a panoramic picture – from a variety of different viewpoints – of how Fall River compares with other communities.

ATTACHMENT P, “Financial Comparative Report,” provides general demographic data, FY 2014 assessed valuation (tax levy and rates) by class, outstanding receivables, FY 2013 general fund spending by function, and other financial indicator. The comparative profiles show that Fall River:

- had the lowest 2014 average single family tax bill,
- for FY 2014, had the lowest personal property assessment, while residential assessment in percentage-terms were among the lowest,
- had amongst the lowest tax levy as a percent of budget, while all other comparatives had a higher percentage of state aid relative to the budget,
- had the lowest FY 2014 tax rates,
- had tax possessions/foreclosures lagging all others, relative to tax liens/tax titles outstanding,
- had the highest debt burden and the lowest free cash/stabilization level, and
- had the lowest bond rating (A2), except for Lawrence (Baa1).

What was more instructive was the percentage of General Fund spending allocated to various functions, compared to similarly-positioned cities, in FY 2013. After excluding “Other Public Safety” (i.e. EMS) from the General Fund (as in Fall River it is an enterprise fund), the data shows that Fall River is spending relatively less on General Government and Education, then comparable cities. The following presents the disparity:

FUNCTIONAL CATEGORIES AS A PERCENTAGE OF BUDGETS

<u>Functional Category</u>	<u>6-City Average %</u>	<u>Fall River %</u>	<u>Difference</u>
General Government	4.4%	3.3%	- 1.1%
Police	7.8%	10.0%	+ 2.2%
Fire	5.9%	6.2%	+ 0.3%
Education	54.6%	49.7%	- 4.9%
Public Works	3.9%	3.9%	0%
Human Services	1.2%	2.0%	+ 0.8%

Culture and Recreation	1.1%	1.2%	+ 0.1%
Debt Service	5.3%	6.1%	+ 0.8%
Fixed Costs	11.0%	11.9%	+ 0.9%
Intergovernmental	4.6%	5.4%	+ 0.8%

In FY 2013, of those costs within the City’s control, data shows that – compared to other cities – we underfunded Education and overfunded Police, Fire (even at pre-SAFER levels), and Human Services, as a percentage of total budget.

The Department of Revenue website provides the tools to create a report on the resiliency of select cities to fiscal forces. We have created such a table and it is included as ATTACHMENT Q, “Financial Flexibility Report – FY 2015.” This report, which contains the latest information for cities comparable or nearly comparable to Fall River, provides the following thumb-nail sketch:

- Fall River has the smallest budget,
- Fall River has the least excess levy capacity,
- Fall River has the least free cash, Stabilization, and other available resources available,
- Fall River has the second lowest bond rating,
- Fall River has among the lowest per capita income,
- Fall River’s per capita equalized valuation is the highest, but is still 43.7% of the state-wide average,
- Fall River has the highest long-term debt outstanding as a percentage of equalized valuation,
- Fall River has the lowest levy limit as percentage of ceiling,
- Fall River has the second worst total assessed value recovery (between FY 2011 and FY 2015), and
- Fall River is in the middle of the pack, as regards FY 2015 Cherry Sheet aid as a percent of budget.

Need for Revenue Enhancements.

ATTACHMENT U, “Revenue Summary, FY 2011 to FY 2015” provides the current structure of receipts by department and tax; ATTACHMENT V, “Underperforming Revenue Sources” indicates those areas of concern, in which actuals have lagged projections (on a pro-rated year-to-date basis).

Property Taxes. Fall River is currently at a disadvantage when it comes to generating revenue to fund its operations in comparison to other cities. This is a problem decades in the making; many years of slow economic growth and multiple periods where taxes were not raised has limited the City today. Because taxes can only be raised 2.5% per year, the fact that Fall River frequently did not raise taxes – not even to keep up with inflation – in the past means that we cannot catch up with the tax rates of other cities today. Taxes in Fall River are among the lowest in the Commonwealth, as mentioned earlier, largely for this reason. To compare, the City of New Bedford raised taxes consistently from 2000 to 2010, and that has enabled them to work up a

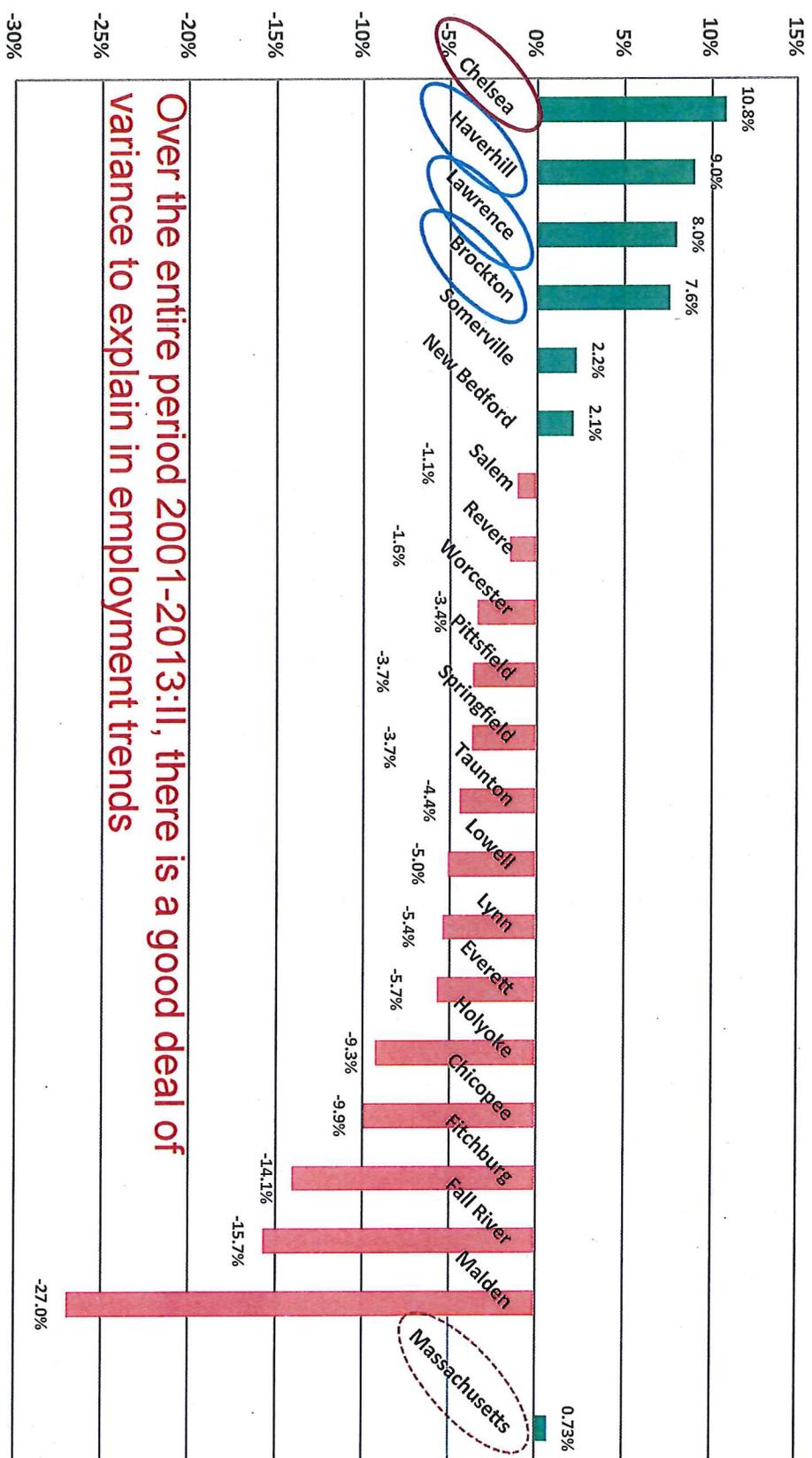
solid base and keep taxes effectively flat for the last five years. We in Fall River find ourselves in the opposite position – one in which our revenues have not caught up with our present needs.

The Transition Team is not saying that it is categorically wrong to not raise taxes, as in certain years a situation may arise where it is the right thing to do. However, every year that taxes stay the same, the City's ability to raise revenues in the future is limited further. This is not meant to serve as a recommendation for the coming fiscal year, but rather a look back to clear up how we arrived at our current situation.

Fall River has also suffered from slow economic growth in comparison to other comparable cities, which has led to an undersized tax base. Since 2001, only one city in Massachusetts (Malden) has lost a larger percentage of their total jobs than Fall River. The loss of jobs is clearly indicative of a city that has been moving in the wrong direction and certainly not keeping pace with the growing twenty-first century economy. While recent developments in the business community provide a reason for optimism, there is much more room for growth.

A look back at how we have fared in comparison to other Gateway Cities since 2001 demonstrates that while cities like Chelsea, Haverhill, Lawrence, and Brockton have managed to create jobs even in trying fiscal times, Fall River's 15.7% loss in total jobs has seriously limited our growth. Because of that slow growth, our tax revenues are not what they should be at this time. The next page contains job statistics provided by Northeastern University's Dukakis School of Urban and Regional Policy:

Working Cities
 Percentage Change in Employment
 All Private Sector Industries
 2001-2013:II



Over the entire period 2001-2013:II, there is a good deal of variance to explain in employment trends

Conclusion

Mayor Sutter, our goal in authoring this report was to give you a closer look at the current state of Fall River's finances, explain what led us to this point, and give you a starting point to work from as you implement your own vision for the City.

Fall River's fiscal troubles are indeed serious, but they are by no means irreversible. Your Administration has an opportunity to significantly improve our city's finances, and it begins with the thoughtful composition of the FY 2016 budget. By putting sustainable spending and revenue-generating practices in place this year, Fall River will be on track to have a city government that better serves its citizens for years to come. Once we have a stable, healthy city government that inspires confidence in the people who live here and those considering visiting or doing business here, Fall River will finally be able to live up to its abundant potential.

**CITY OF FALL RIVER
TRANSITION INFORMATION
STRUCTURE OF THE FY 2015 REVENUES AND USES**
(in \$ millions)

ATTACHMENT A

<u>Resources</u>	<u>\$276.4</u>	
State Aid	\$130.8	47.33%
Tax Levy	\$86.4	31.26%
Excise Taxes	\$7.2	2.61%
Local Receipts - All Other	\$8.3	3.00%
Enterprise Revenues/EF OFS	\$39.0	14.11%
Other Available Funds	\$0.4	0.14%
Free Cash/Stabilization/Overlay/Bldg. Sales	\$4.3	1.55% <i>(One-time, Non-recurring Funds)</i>

<u>Uses</u>	<u>\$276.4</u>	
Snow Removal Deficit	\$1.9	0.69%
State/County Assessments	\$13.5	4.88%
Reserve for Abatements	\$1.0	0.36%
General Fund Budget <i>(Details below)</i>	\$224.8	81.32%
Enterprise Fund Budgets <i>(Details below)</i>	\$33.7	12.21%
Sanitation Fund Subsidy	\$1.5	0.54%

<u>General Fund</u>	<u>\$224.8</u>			
Fall River Public Schools	\$97.2	43.24%	Education	\$100.7 44.80%
Regional Vocation Assessments	\$3.5	1.56%		
Employee Group and Other Insurance	\$37.1	16.50%	Employee Benefits	\$58.7 26.11%
Pension	\$21.6	9.61%		
Fire	\$14.7	6.54%	Public Safety	\$34.8 15.48%
Police	\$20.1	8.94%		
Administrative Services	\$2.5	1.11%	Other Departments	\$20.5 9.12%
Financial Services	\$2.3	1.02%		
Community Maintenance	\$8.1	3.60%		
Community Services	\$2.9	1.29%		
Veterans Services	\$3.1	1.38%		
Miscellaneous Departments/Expenses	\$1.6	0.71%		
Debt Service	\$10.1	4.49%	Debt Service	\$10.1 4.49%

<u>Enterprise Funds (without Indirect Costs)</u>	<u>\$33.7</u>	
<i>(\$6.9 mil. Indirect Costs included in GF: \$2.1 mil. in Pensions, \$1.5 mil. in Employee Insurance, & \$3.3 mil. in Administrative Overhead)</i>		
Sewer	\$18.0	53.47%
Water	\$8.1	24.01%
Sanitation	\$4.5	13.34%
EMS	\$3.1	9.19%

Total GF & EF Budgets **\$258.5**

CITY OF FALL RIVER
 TRANSITION INFORMATION
 FUND BALANCES AND USES REPORT - TREND FY 2012 TO FY 2015

General Fund	Other Available Fund Balances/Uses	FY 2012				FY 2013				YTD		
		FY 2012 Certified Balance/Date	FY 2012 Receipts/Transfers	FY 2012 App. for FY 2012 Budget	FY 2012 Transfer to Stab. Fd.	FY 2012 App. for FY 2013 Budget	FY 2012 Ending Balance	FY 2013 Certified Balance/Date	FY 2013 Receipts/Transfers		FY 2013 App. for FY 2013 Budget	FY 2013 App. for FY 2014 Budget
Free Cash		\$4,362,623		(\$303,000)	(\$748,418)	(\$3,293,705)	\$17,500	\$3,157,425		(\$100,000)	(\$3,057,425)	\$0
Stabilization Fund		1/30/2012					\$820,453	11/27/2012				\$595,895
Overlay Reserve		\$570,542	\$1,493	(\$500,000)	\$748,418		\$820,453	\$820,453	\$1,442	(\$226,000)		
Community Development (Grant Available)		\$500,000				(\$500,000)	\$0	\$500,000			(\$500,000)	\$0
Offset Receipts - Library (4454)		\$78,236	\$104,409	(\$100,000)			\$82,645	\$82,645	\$100,463	(\$100,000)		\$83,108
Reservation of Fund Balance - Durfee		\$2,120,391					\$2,120,391	\$2,120,391		(\$200,000)		\$1,920,391
Street & Highway Fund (4019)							\$1,567,000					\$456,202
Waterways Improvement/Boat Excise Fund		\$73,143	\$1,520	\$0			\$74,663	\$74,663	\$280	(\$7,579)		\$67,364
Disabilities Commission							\$0	\$0				\$0
Conservation Commission (4058)		\$53,064	\$7,358	(\$25,000)			\$35,422	\$35,422	\$2,268			\$37,690
Building Sales Account (4059)							\$9,475	\$9,475	\$158,500			\$167,975
General Fund												
Other Available Fund Balances/Uses												
		FY 2014	FY 2014	FY 2014 App. for FY 2014 Budget	FY 2014 Transfer to Stab. Fd.	FY 2014 App. for FY 2015 Budget	FY 2014 Ending Balance	FY 2015 Certified Balance/Date	FY 2015 Proj. Receipts/Transfers	App. To 12/31 During FY 2015	FY 2015 Transfer to Stab. Fd.	FY 2015 YTD Balance
Free Cash		\$3,414,993		(\$50,000)	(\$3,000,000)	(\$364,993)	\$0	\$3,961,620		(\$305,155)	(\$3,656,465)	\$0
Stabilization Fund		10/24/2013					\$398,596	10/2/2014				\$3,886,177
Overlay Reserve		\$595,895	\$6,201		\$3,000,000	(\$3,203,500)	\$398,596	\$398,596	\$1,116	(\$170,000)		
		\$109,943				(\$109,943)	\$0					
Community Development (Grant Available)		\$379,874				(\$379,874)	\$0					\$0
Offset Receipts - Library (4454)		\$83,108	\$103,219	(\$100,000)			\$86,327	\$86,327	\$100,000	(\$100,000)		\$86,327
Reservation of Fund Balance - Durfee		\$0					\$0	\$0				\$0
Street & Highway Fund (4019)		\$456,202		(\$7,579)			\$301,300	\$301,300	\$1,000	(\$7,579)		\$301,300
Waterways Improvement/Boat Excise Fund		\$67,364	\$720				\$60,505	\$60,505	\$1,000			\$53,926
Disabilities Commission							\$0	\$0				\$0
Conservation Commission (4058)		\$37,690	\$4,523	(\$25,000)			\$17,213	\$17,213	\$8,000	(\$25,000)		\$213
Building Sales Account (4059)		\$167,975	\$616,415			(\$600,000)	\$184,390	\$184,390	\$17,000	(\$175,000)		\$26,390

NOTE: Street & Highway Fund (4019) used for streets; NO transfer to General Fund

CITY OF FALL RIVER
 TRANSITION INFORMATION
 FUND BALANCES REPORT - TREND FY 2012 TO FY 2015

SUMMARY:

One-time Funds Used to Balance:

FY 2012:	(\$928,000)
FY 2013:	(\$4,427,284)
FY 2014:	(\$3,740,004)
FY 2015:	(\$5,441,044)

For FY 2015 Budget Balancing (Either Original Budget, or Revisions in FY 2015)

<u>One-time Funds</u>	<u>Amount</u>	<u>Nature</u>
Community Development (Grant Available)	\$379,874	Continuing; quasi-recurring
Offset Receipts - Library (4454)	\$100,000	Continuing; quasi-recurring
Waterways Improvement/Boat Excise Fund	\$7,579	Continuing; quasi-recurring
Conservation Commission (4058)	\$25,000	Continuing; quasi-recurring
Sub-Total, Quasi-Recurring	\$512,453	
Free Cash	\$670,148	Non-Recurring (of which \$305,155 in FY 2015)
Stabilization Fund	\$3,373,500	Non-Recurring (of which \$170,000 in FY 2015)
Overlay Reserve	\$109,943	Non-Recurring
Building Sales Account (4059)	\$775,000	Non-Recurring (of which \$175,000 in FY 2015)
Sub-Total, Non-Recurring	\$4,928,591	(of which \$4,278,436 for original balance and \$650,155 additional in FY 2015)
Total	\$5,441,044	

CITY OF FALL RIVER

ATTACHMENT C

TRANSITION INFORMATION
FY 2015 BUDGET CHANGES AND USES OF ONE-TIME FUNDS

FY 2015 Budget Changes

DATE	FROM	TO	AMOUNT
9/23/2014	Administrative Services, Salaries	Community Services, Salaries	\$38,155
9/23/2014	TAX LEVY	Stabilization Fund	\$146,500
9/23/2014	TAX LEVY	School Appropriation	\$911,000
9/23/2014	TAX LEVY	Agosy Charter School Transportation	\$140,000
9/23/2014	RFA Building Sales	Community Maintenance, Capital Account	\$175,000
11/18/2014	TAX LEVY	Fire Department, Salaries	\$140,000
11/18/2014	Stabilization Fund	Fire Department, Salaries	\$110,000
11/18/2014	EMS Retained Earnings (FY 14)	Election Department, Expenses	\$60,000
1/13/2015	FY 14 Surplus Revenue (Free Cash)	EMS, Capital Expenses	\$52,165
1/13/2015	FY 14 Surplus Revenue (Free Cash)	Debt Service	\$305,155
1/13/2015	FY 14 Surplus Revenue (Free Cash)	Stabilization Fund	\$3,656,465
1/13/2015	Election Department, Expenses	Election Department, Salaries	\$12,000
1/13/2015	EMS Retained Earnings (FY 14)	EMS, Capital Expenses	\$86,772
2/17/2015	Stabilization Fund	School Appropriation	\$3,386,579
2/17/2015	Administrative Services, Salaries	Mayor's Office, Salaries	\$21,000
3/10/2015	EMS Retained Earnings (FY 14)	EMS, Salaries	\$70,000
3/10/2015	Insurance Expense	Fire Department, Salaries	\$250,000

Transfers to Fire Department, Salaries	\$500,000
Transfers to School Appropriation	\$4,297,579
Transfers from EMS Retained Earnings	\$208,937
Transfers from Stabilization Fund	\$3,556,579
Transfers Within Budget	\$321,155
Transfers From One-time Money in Budget	\$4,070,671
Transfers: One-time Money Outside GF	\$175,000
Appropriation from TAX LEVY	\$1,337,500

Free Cash Certified and Uses

DATE	DESCRIPTION	AMOUNT	BALANCE
10/2/2014	Certified		\$3,961,620
1/13/2015	To DEBT SERVICE	(\$305,155)	\$3,656,465
1/13/2015	To STABILIZATION FUND	(\$3,656,465)	\$0
	Free Cash Used	(\$3,961,620)	100.00%

Stabilization Fund Certified and Uses

DATE	DESCRIPTION	AMOUNT	BALANCE
6/20/2014	Balance		\$3,455,596
6/26/2014	To FY 2015 Budget	(\$3,203,500)	\$252,096
9/23/2014	From TAX LEVY	\$146,500	\$398,596
	Interest Credited	\$852	\$399,448
11/18/2014	To FIRE, SALARIES	(\$110,000)	\$289,448
11/18/2014	To ELECTIONS, EXPENSES	(\$60,000)	\$229,448
1/13/2015	From FREE CASH	\$3,656,465	\$3,885,913
	Interest Credited	\$264	\$3,886,177
2/17/2015	To SCHOOL APPROPRIATION	(\$3,386,579)	\$499,598
	Stabilization Fund Used	(\$6,760,079)	93.12%

EMS Retained Earnings Certified and Uses

DATE	DESCRIPTION	AMOUNT	BALANCE
6/30/2014	Balance		\$500,617
11/18/2014	To EMS, Capital Expenses	(\$52,165)	\$448,452
1/13/2015	To EMS, Capital Expenses	(\$86,772)	\$361,680
3/10/2015	To EMS, Salaries	(\$70,000)	\$291,680
	EMS Retained Earnings Used	(\$208,937)	41.74%

**CITY OF FALL RIVER
 TRANSITION INFORMATION
 ENTERPRISE FUNDS: RESERVES AND RETAINED EARNINGS ANALYSIS - TREND FY 2010 TO FY 2015**

Sewer Enterprise Fund

Fiscal Year	Certified Retained Earnings	Retained Earnings Used	Ending Balance
2010	(\$87,556)	\$0	(\$87,556)
2011	\$1,848,955	\$1,566,720	\$282,235
2012	\$1,701,212	\$1,539,013	\$162,199
2013	\$986,774	\$876,000	\$110,774
2014	\$766,065	\$0	\$766,065 Current Balance

FY 2010-FY 2014 Certified Retained Earnings, Total \$5,215,450

FY 2010-FY 2014 Retained Earnings Used, Total \$3,981,733
 % of Retained Earnings Used 76.34%

Retained Earnings, as of 2/18/2015 \$766,065
 Sewer Stabilization Fund Balance \$0
 Reserve Requirement (17% of Budget) \$3,369,243
RESERVE DEFICIT (\$2,603,178)

FY 2015 Sewer Budget \$19,819,074

Water Enterprise Fund

Fiscal Year	Certified Retained Earnings	Retained Earnings Used	Ending Balance
2010	\$496,055	\$400,000	\$96,055
2011	\$1,207,685	\$1,160,000	\$47,685
2012	\$352,255	\$284,000	\$68,255
2013	\$34,864	\$30,000	\$4,864
2014	\$216,564	\$0	\$216,564 Current Balance

FY 2010-FY 2014 Certified Retained Earnings, Total \$2,307,423

FY 2010-FY 2014 Retained Earnings Used, Total \$1,874,000
 % of Retained Earnings Used 81.22%

Retained Earnings, as of 2/18/2015 \$216,564
 Water Stabilization Fund Balance \$0
 Reserve Requirement (17% of Budget) \$1,808,059
RESERVE DEFICIT (\$1,591,495)

FY 2015 Water Budget 10,635,640

Sewer Budgets

Fiscal Year	Total Budget	Retained Earnings Used	Actual Operating Deficit
2012	\$17,448,006	\$0	0.0%
2013	\$19,744,082	\$1,566,720	7.9%
2014	\$20,767,657	\$1,539,013	7.4%
2015	\$19,819,074	\$876,000	4.4%

Water Budgets

Fiscal Year	Total Budget	Retained Earnings Used	Actual Operating Deficit
2012	\$9,012,500	\$400,000	4.4%
2013	\$10,178,721	\$1,227,336	12.1%
2014	\$10,075,371	\$284,000	2.8%
2015	\$10,635,640	\$30,000	0.3%

Note: Water - \$67,366 of 2012 Certification used in FY2013 budget

**CITY OF FALL RIVER
TRANSITION INFORMATION
ENTERPRISE FUNDS: RESERVES AND RETAINED EARNINGS ANALYSIS - TREND FY 2010 TO FY 2015**

EMS Enterprise Fund

Fiscal Year	Certified Retained Earnings	Retained Earnings Used	Ending Balance
2010	\$409,611		\$0
2011	\$732,859	\$528,258	\$204,601
2012	\$325,024	\$243,024	\$82,000
2013	\$206,611	\$112,331	\$94,280
2014	\$500,617	\$208,937	\$291,680

FY 2010-FY 2014 Certified Retained Earnings, Total	\$2,174,722
FY 2010-FY 2014 Retained Earnings Used, Total	\$1,092,550
<i>% of Retained Earnings Used</i>	<i>50.24%</i>

Retained Earnings, as of 3/10/2015	\$291,680
EMS Stabilization Fund Balance	\$16,681
Reserve Requirement (17% of Budget)	\$856,201
RESERVE DEFICIT	(\$547,840)

FY 2015 EMS Budget	\$5,036,475
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EMS Stabilization Fund

Fiscal Year	Certified	Used	Ending Balance
2012	\$134,610	\$78,000	\$56,610
2013	\$56,610	\$0	\$56,610
2014	\$56,610	\$39,929	\$16,681
2014	\$16,681	\$0	\$16,681

EMS Budgets

Fiscal Year	Total Budget	Retained Earnings Used	Actual Operating Deficit
2012	4,125,598	-	0.0%
2013	4,990,600	610,258	12.2%
2014	4,908,587	363,024	7.4%
2015	5,036,475	199,103	4.0%

Sanitation Enterprise Fund

Fiscal Year	Certified Retained Earnings	Retained Earnings Used	Ending Balance
2010	(\$21,329)		\$0
2011	\$223,475	\$223,475	\$0
2012	\$375,992	\$375,992	\$0
2013	\$266,980	\$266,980	\$0
2014	\$212,422	\$0	\$212,422

FY 2010-FY 2014 Certified Retained Earnings, Total	\$1,057,540
FY 2010-FY 2014 Retained Earnings Used, Total	\$866,447
<i>% of Retained Earnings Used</i>	<i>81.93%</i>

Retained Earnings, as of 2/18/2015	\$212,422
Sanitation Stabilization Fund Balance	\$0
Reserve Requirement (17% of Budget)	\$955,846
RESERVE DEFICIT	(\$743,424)

FY 2015 Sanitation Budget	\$5,622,621
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Sanitation Budgets

Fiscal Year	Total Budget	Retained Earnings Used	General Fund Subsidy	Actual Operating Deficit
2012	\$6,771,623	\$0	5,023,323	74.2%
2013	\$7,204,503	\$223,475	5,529,493	79.9%
2014	\$7,470,578	\$375,992	5,453,222	78.0%
2015	\$5,622,621	\$266,980	1,526,641	31.9%

Note: EMS - \$82,000 of 2012 Certification used in FY2013 budget.
 \$120,000 of 2013 Certification used in FY2014 Budget.
 \$244,037 of 2014 Certification used in FY2015 Budget.

**CITY OF FALL RIVER
TRANSITION INFORMATION
AUTHORIZED POSITIONS SUMMARY (in FTEs)**

ATTACHMENT E

Page 1 of 2

<u>Department</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change Since FY 2012</u>
Enterprise Funds	135.0	136.0	139.0	124.0	(11.0)
EMS	38.0	38.0	38.0	38.0	0.0
Sanitation	45.0	44.0	47.0	32.0	(13.0)
Sewer	7.5	8.0	10.0	10.0	2.5
Water	44.5	46.0	44.0	44.0	(0.5)
General Fund	585.5	607.0	622.5	661.5	76.0
<u>Executive/Legislative</u>	<u>4.5</u>	<u>4.5</u>	<u>3.0</u>	<u>3.0</u>	<u>(1.5)</u>
Mayor (excl. The Mayor)	3.5	3.5	2.0	2.0	(1.5)
Council (excl. Councillors)	1.0	1.0	1.0	1.0	0.0
<u>Administrative Services</u>	<u>19.5</u>	<u>18.5</u>	<u>22.0</u>	<u>21.0</u>	<u>1.5</u>
City Administration	0.0	0.0	2.5	2.5	2.5
Law	6.5	5.5	5.5	5.5	(1.0)
Human Resources	4.0	4.0	4.0	4.0	0.0
Purchasing	3.0	3.0	3.0	3.0	0.0
Mgmt. Info. System	6.0	6.0	7.0	6.0	0.0
<u>Financial Services</u>	<u>25.0</u>	<u>29.5</u>	<u>28.0</u>	<u>28.0</u>	<u>3.0</u>
Assessors	7.0	7.0	7.0	7.0	0.0
Auditor	5.0	6.5	6.0	6.0	1.0
Collector	7.0	8.0	8.0	8.0	1.0
Treasurer	6.0	8.0	7.0	7.0	1.0
<u>Community Maintenance</u>	<u>86.0</u>	<u>87.0</u>	<u>90.0</u>	<u>104.0</u>	<u>18.0</u>
Streets & Highways	34.0	34.0	35.0	51.0	17.0
Municipal Buildings	15.0	15.0	16.0	14.0	(1.0)
Traffic & Parking	10.0	10.0	10.0	10.0	0.0
Parks & Recreation	16.0	16.0	15.0	15.0	(1.0)
Cemeteries	6.0	6.0	8.0	8.0	2.0
Engineering	4.0	4.0	4.0	4.0	0.0
Trees	1.0	2.0	2.0	2.0	1.0
<u>Community Services</u>	<u>50.5</u>	<u>55.0</u>	<u>55.0</u>	<u>55.5</u>	<u>5.0</u>
City Planning	6.0	5.0	5.0	5.0	(1.0)
Inspectional Services	15.0	18.0	18.0	20.0	5.0
Health & Human Services	10.0	8.5	7.5	7.5	(2.5)
Library	16.0	19.0	20.0	18.5	2.5
Council on Aging	3.5	4.5	4.5	4.5	1.0

**CITY OF FALL RIVER
TRANSITION INFORMATION
AUTHORIZED POSITIONS SUMMARY (in FTEs)**

<u>Department</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change Since FY 2012</u>
<u>Other Departments</u>	<u>13.0</u>	<u>14.5</u>	<u>15.0</u>	<u>15.5</u>	<u>2.5</u>
City Clerk	5.0	6.0	6.0	6.0	1.0
Elections	2.0	2.0	2.5	2.5	0.5
Veterans	6.0	6.5	6.5	7.0	1.0
<u>Public Safety</u>	<u>387.0</u>	<u>398.0</u>	<u>409.5</u>	<u>434.5</u>	<u>47.5</u>
Police	219.0	229.0	255.0	245.0	26.0
Environmental Police	5.0	5.0	5.0	5.0	0.0
Animal Control	3.0	3.0	3.0	3.0	0.0
Harbor Master	1.0	1.0	1.0	1.0	0.0
Fire	158.0	159.0	144.5	179.5	21.5
Emergency Management	1.0	1.0	1.0	1.0	0.0
Grant Funded	127.0	133.5	136.5	75.0	(52.0)
<u>Police</u>	<u>47.0</u>	<u>53.0</u>	<u>20.0</u>	<u>36.0</u>	<u>(11.0)</u>
COPS	19.0	19.0	0.0	5.0	(14.0)
FRHA	9.0	9.0	7.0	6.0	(3.0)
911	8.0	6.0	0.0	7.0	(1.0)
MASS Staffing	0.0	0.0	0.0	5.0	5.0
CDA Walking Beat	7.0	7.0	7.0	7.0	0.0
Schools	4.0	10.0	4.0	4.0	0.0
Disability Commission	0.0	2.0	2.0	2.0	2.0
<u>Fire</u>	<u>79.0</u>	<u>79.0</u>	<u>79.0</u>	<u>0.0</u>	<u>(79.0)</u>
SAFER	79.0	79.0	79.0	0.0	(79.0)
<u>Health & Human Services</u>	<u>1.0</u>	<u>1.5</u>	<u>37.5</u>	<u>39.0</u>	<u>38.0</u>
Elder Affairs	0.0	0.0	0.0	2.5	2.5
Tobacco	1.0	1.5	1.5	1.5	0.5
CDA Child Development	0.0	0.0	36.0	35.0	35.0
TOTAL STAFFING	847.5	876.5	898.0	860.5	13.0
General & Enterprise	720.5	743.0	761.5	785.5	65.0
Grant	127.0	133.5	136.5	75.0	(52.0)

CITY OF FALL RIVER
 TRANSITION INFORMATION
 OVERLAY REPORT - FY 1999 TO FY 2015
 as of 1/29/2015

OVERLAY (ALLOWANCE FOR EXEMPTIONS AND ABATEMENTS), BALANCES, AND SURPLUS, by FY

Fiscal Year	IF AVAILABLE Tax Levy	Overlay %	Original Overlay Amount	Abatements/ Exemptions	Amount (Neg.) Appropriated to FY Budget	What FY Budget?	1/29/2015 Overlay Balance	Amount Reserved Pending Appeal	Potential Overlay Balance
FY 1999	n/a	n/a	\$6,996.50	Known Residual Overlay Balance			\$6,996.50		\$6,996.50
FY 2000	n/a	n/a	\$15,992.60	Known Residual Overlay Balance			\$15,992.60		\$15,992.60
FY 2001	n/a	n/a	\$6,988.44	Known Residual Overlay Balance			\$6,988.44		\$6,988.44
FY 2002	\$38,583,216.00	1.72%	\$664,584.00	(\$554,640.95)	(\$109,943.05)	FY 2015	\$0.00		\$0.00
FY 2003	\$42,896,169.00	2.21%	\$949,549.00	(\$880,346.11)			\$69,202.89		\$69,202.89
FY 2004	\$46,116,092.00	2.19%	\$1,008,117.00	(\$926,676.15)			\$81,440.85		\$81,440.85
FY 2005	\$49,537,255.00	2.02%	\$1,000,557.00	(\$916,012.53)			\$84,544.47		\$84,544.47
FY 2006	\$51,808,074.00	1.95%	\$1,012,742.00	(\$926,609.25)			\$86,132.75		\$86,132.75
FY 2007	\$58,658,089.00	1.65%	\$966,480.00	(\$958,975.62)			\$7,504.38		\$7,504.38
FY 2008	\$62,593,847.00	1.72%	\$1,074,477.00	(\$1,074,477.00)			\$0.00		\$0.00
FY 2009	\$64,257,885.00	2.02%	\$1,299,879.00	(\$1,286,946.83)			\$12,932.17		\$12,932.17
FY 2010	\$68,120,613.00	1.53%	\$1,039,934.00	(\$1,039,934.00)			\$0.00		\$0.00
FY 2011	\$71,548,582.00	1.43%	\$1,021,457.00	(\$974,820.11)			\$46,636.89		\$46,636.89
FY 2012	\$75,105,622.00	1.49%	\$1,121,267.00	(\$1,059,187.12)			\$62,079.88	(\$14,173.00)	\$47,906.88
FY 2013	\$78,330,244.00	1.41%	\$1,103,470.00	(\$975,052.14)			\$128,417.86	(\$80,352.00)	\$48,065.86
FY 2014	\$81,653,563.00	1.19%	\$972,828.00	(\$864,926.78)			\$107,901.22	(\$128,608.00)	(\$20,706.78)
FY 2015	\$86,422,352.00	1.16%	\$1,004,682.00	(\$436,917.64)			\$567,764.36	\$0.00	\$567,764.36

CITY OF FALL RIVER
 TRANSITION INFORMATION
 OVERLAY REPORT - FY 1999 TO FY 2015

ATTACHMENT F
 Page 2 of 2

CALCULATION OF UNDERESTIMATED OVERLAY

Fiscal Year	Tax Levy	Original Overlay Amount	% Overlay	Abatements/ Exemptions	Actual % Abatements/ Exemptions
FY 2007	\$58,658,089.00	\$966,480.00	1.65%	(\$958,975.62)	-1.63%
FY 2008	\$62,593,847.00	\$1,074,477.00	1.72%	(\$1,074,477.00)	-1.72%
FY 2009	\$64,257,885.00	\$1,299,879.00	2.02%	(\$1,286,946.83)	-2.00%
FY 2010	\$68,120,613.00	\$1,039,934.00	1.53%	(\$1,039,934.00)	-1.53%
FY 2011	\$71,548,582.00	\$1,021,457.00	1.43%	(\$974,820.11)	-1.36%
FY 2012	\$75,105,622.00	\$1,121,267.00	1.49%	(\$1,059,187.12)	-1.41%
Total	\$400,284,638.00	\$6,523,494.00	1.63%	(\$6,394,340.68)	1.60%
Actual					
FY 2015	\$86,422,352.00	\$1,004,682.00	1.16%		
Average					
For FY 2015	\$86,422,352.00	\$1,408,437.00	1.63%	\$1,380,552.51	1.60%
	Underestimate			(\$403,755.00)	
				Based on	
				Prior Overlays	
				Based on Act.	
				Abat./Exempt.	

**CITY OF FALL RIVER
TRANSITION INFORMATION
OVERLAY RESERVES FOR COMPARABLE CITIES**

ATTACHMENT G

Comparable Overlay Reserves				
Municipality	Fiscal Year	Overlay Reserve	Tax Levy	Overlay as % of Levy
Brockton	2010	2,057,017	99,830,326	2.06
Brockton	2011	2,324,286	103,334,603	2.25
Brockton	2012	2,738,111	108,217,218	2.53
Brockton	2013	2,947,648	111,500,261	2.64
Brockton	2014	2,445,495	116,740,839	2.09
Brockton	2015	2,694,911	118,651,483	2.27
Fall River	2010	1,039,935	69,160,548	1.50
Fall River	2011	1,021,457	72,580,040	1.41
Fall River	2012	1,121,267	76,226,889	1.47
Fall River	2013	1,103,470	79,433,714	1.39
Fall River	2014	972,828	82,626,391	1.18
Fall River	2015	1,004,682	86,391,491	1.16
Framingham	2010	1,749,448	152,568,049	1.15
Framingham	2011	1,835,386	158,170,699	1.16
Framingham	2012	1,806,030	163,723,467	1.10
Framingham	2013	2,001,866	167,025,508	1.20
Framingham	2014	2,101,943	170,290,442	1.23
Framingham	2015	2,154,866	173,512,298	1.24
Lawrence	2010	486,921	47,338,144	1.03
Lawrence	2011	495,546	49,599,717	1.00
Lawrence	2012	687,573	52,257,175	1.32
Lawrence	2013	500,612	54,761,398	0.91
Lawrence	2014	500,000	57,458,736	0.87
Lawrence	2015	700,000	59,082,877	1.18
Lowell	2010	1,394,882	100,280,358	1.39
Lowell	2011	1,372,032	104,467,330	1.31
Lowell	2012	1,426,252	107,585,116	1.33
Lowell	2013	1,936,143	108,866,883	1.78
Lowell	2014	1,820,733	110,425,643	1.65
Lowell	2015	2,438,595	117,457,261	2.08
Lynn	2010	946,115	93,082,995	1.02
Lynn	2011	2,272,594	97,434,566	2.33
Lynn	2012	1,524,317	101,041,376	1.51
Lynn	2013	2,003,287	104,345,949	1.92
Lynn	2014	1,793,174	108,037,167	1.66
Lynn	2015	1,723,341	112,013,214	1.54
New Bedford	2010	1,301,468	92,148,728	1.41
New Bedford	2011	1,424,363	93,160,198	1.53
New Bedford	2012	1,551,366	94,393,493	1.64
New Bedford	2013	1,452,843	95,218,502	1.53
New Bedford	2014	2,151,685	96,683,928	2.23
New Bedford	2015	1,168,709	101,596,110	1.15
Quincy	2010	2,942,872	170,196,503	1.73
Quincy	2011	2,942,154	168,946,570	1.74
Quincy	2012	2,593,963	173,738,209	1.49
Quincy	2013	3,016,108	185,780,223	1.62
Quincy	2014	2,935,062	190,573,316	1.54
Quincy	2015	2,906,083	197,589,133	1.47
Somerville	2010	1,482,905	96,493,032	1.54
Somerville	2011	1,373,464	100,548,992	1.37
Somerville	2012	1,338,607	104,765,287	1.28
Somerville	2013	1,499,886	109,923,036	1.36
Somerville	2014	1,586,538	116,112,598	1.37
Taunton	2010	1,242,684	66,559,923	1.87
Taunton	2011	1,086,608	69,586,386	1.56
Taunton	2012	1,096,189	72,783,646	1.51
Taunton	2013	1,126,361	77,422,225	1.45
Taunton	2014	1,119,951	80,717,625	1.39
Taunton	2015	1,123,777	84,598,416	1.33

Totals by Year - Overlay Reserves (State-wide)*			
Fiscal Year	Overlay Reserve	Tax Levy	Overlay Reserve as % of Tax Levy
2010	171,430,051	12,024,477,443	1.43
2011	174,847,073	12,484,899,126	1.40
2012	185,487,711	12,976,230,959	1.43
2013	201,163,402	13,443,751,414	1.50
2014	190,696,299	13,974,969,173	1.36
2015	193,392,140	14,353,646,434	1.35

*For approved tax rates only

CITY OF FALL RIVER
TRANSITION INFORMATION

ATTACHMENT H

REPORT ON UNCOLLECTED PERSONAL PROPERTY FY 1999 TO FY 2014 AND IMPACT ON OVERLAY

UNPAID BILLS AS OF 2015/06 - FOR FY 1999 - FY 2010
UNPAID BILLS AS OF 2015/08 - FOR FY 2011 - FY 2014

FY	BILLS BILLED	ADJUSTMENT	EXEMPTION	CREDITS	UNPAID	ASSUMED UNCOLLECTIBLE		INTERMEDIATE OVERLAY SURPLUS	ATB CASES	PP UNCOLLECTIBLE ABATEMENT	PROJECTED OVERLAY SURPLUS	Statute of Limitations
						%	AMOUNT					
FY 1999	44	\$13,328.25	\$0.00	\$0.00	\$6,423.64	90%	\$6,214.15	\$6,996.50		(\$6,214.15)	\$782.35	Yes
FY 2000	45	\$13,512.54	\$0.00	\$0.00	\$5,844.48	90%	\$6,891.35	\$15,992.60		(\$6,891.35)	\$9,101.25	Yes
FY 2001	22	\$9,355.30	\$0.00	\$0.00	\$4,349.15	80%	\$4,004.92	\$6,988.44		(\$4,004.92)	\$2,983.52	Yes
FY 2002	316	\$107,903.51	\$0.00	\$0.00	\$7,079.90	80%	\$80,658.89	\$0.00		(\$80,658.89)	(\$80,658.89)	Yes
FY 2003	350	\$141,359.50	\$0.00	\$0.00	\$19,802.33	70%	\$85,090.02	\$69,202.89		(\$85,090.02)	(\$15,887.13)	Yes
FY 2004	224	\$82,743.62	\$0.00	\$0.00	\$12,344.71	70%	\$49,279.24	\$81,440.85		(\$49,279.24)	\$32,161.61	Yes
FY 2005	254	\$81,844.43	\$0.00	\$0.00	\$7,394.63	60%	\$44,669.88	\$84,544.47		(\$44,669.88)	\$39,874.59	Yes
FY 2006	245	\$101,214.00	\$0.00	\$0.00	\$16,376.49	60%	\$50,902.51	\$86,132.75		(\$50,902.51)	\$35,230.24	Yes
FY 2007	211	\$58,245.41	\$0.00	\$0.00	\$9,377.97	50%	\$24,433.72	\$7,504.38		(\$24,433.72)	(\$16,929.34)	Yes
FY 2008	203	\$70,801.18	(\$10,017.60)	\$0.00	\$5,562.66	50%	\$27,610.46	\$0.00		(\$27,610.46)	(\$27,610.46)	Yes
FY 2009	310	\$67,702.82	(\$93.04)	\$0.00	\$8,314.52	20%	\$11,859.05	\$12,932.17		(\$11,859.05)	\$1,073.12	6
FY 2010	370	\$134,947.41	(\$55.65)	\$53.23	\$50,166.00	20%	\$16,934.51	\$0.00		(\$16,934.51)	(\$16,934.51)	5
FY 2011	340	\$91,761.35	(\$5.43)	\$1,557.00	\$8,426.51	10%	\$8,177.24	\$46,636.89		(\$8,177.24)	\$38,459.65	4
FY 2012	432	\$179,800.70	(\$3,640.72)	\$27,040.17	\$84,485.17	10%	\$6,463.46	\$62,079.88		(\$6,463.46)	\$41,443.42	3
FY 2013	558	\$253,088.22	(\$47,616.02)	\$311.26	\$117,189.95	5%	\$4,398.55	\$128,417.86		(\$4,398.55)	\$43,667.31	2
FY 2014	173	\$238,838.19	(\$23,906.63)	\$1,402.84	\$142,781.58	5%	\$3,537.36	\$107,901.22		(\$3,537.36)	(\$24,244.14)	1
TOTAL					\$1,024,816.15		\$431,125.30	\$716,770.90	(\$223,133.00)	(\$431,125.30)	\$62,512.60	

6 Years With Potential Overlay Deficit (\$182,264.46)

Amounts beyond the 6-year Statute of Limitations \$575,723.18

Assumed as Uncollectible and To Be Reserved for Potential Abatement \$379,755.13

Resulting Potential Overlay Deficit for FY 1999 to FY 2008 (\$20,952.25)

CITY OF FALL RIVER
 TRANSITION INFORMATION
 PROPERTY TAX REPORT - TREND FY 2009 TO FY 2015

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	5-Yr. Difference FY 2010-FY 2015	% Difference on FY 2010 Base
Budget	\$259,389,359	\$241,576,082	\$239,791,406	\$251,507,699	\$259,130,818	\$268,058,755	\$277,734,409		
Assessed Value	\$6,429,439,920	\$6,117,043,325	\$5,746,543,529	\$5,505,625,991	\$5,310,575,275	\$5,234,161,823	\$5,189,075,954	(\$927,967,371)	-15.17%
Parcels	22,945	22,893	22,837	22,730	22,788	21,606	21,582		
by Class:									
Residential	\$5,110,606,514	\$4,827,510,645	\$4,519,417,253	\$4,249,645,442	\$4,119,571,498	\$4,043,478,165	\$3,959,436,036	(\$868,074,609)	-17.98%
Parcels	19,475	19,462	19,309	19,305	19,357	19,375	19,398	(64)	(64)
Commercial	\$753,380,255	\$732,368,366	\$700,184,782	\$698,532,199	\$689,757,777	\$701,672,194	\$714,364,926	(\$18,003,440)	-2.46%
Parcels	1,119	1,095	1,100	1,101	1,074	1,066	1,063	(32)	(32)
Industrial	\$400,850,991	\$389,956,504	\$364,056,604	\$354,749,740	\$343,751,580	\$333,272,164	\$324,406,564	(\$65,549,940)	-16.81%
Parcels	308	309	306	303	296	295	296	(13)	(13)
Personal Property	\$164,602,160	\$167,207,810	\$162,884,890	\$202,698,610	\$157,494,420	\$155,739,300	\$190,868,458	\$23,660,648	14.15%
Parcels	2,043	2,027	2,116	2,021	2,061	870	825	(1,202)	(1,202)
Tax Levy	\$64,257,886	\$69,160,548	\$72,580,039	\$76,226,889	\$79,433,714	\$82,626,391	\$86,391,491	\$17,230,943	24.91%
by Class:									
Residential	\$41,191,489	\$43,640,696	\$46,233,638	\$46,661,107	\$49,146,488	\$50,866,955	\$51,789,423	\$8,148,727	18.67%
Commercial	\$13,176,621	\$14,493,570	\$15,032,967	\$16,443,448	\$17,540,540	\$18,720,614	\$20,102,229	\$5,608,659	38.70%
Industrial	\$7,010,884	\$7,717,239	\$7,816,295	\$8,350,809	\$8,741,603	\$8,891,701	\$9,128,801	\$1,411,562	18.29%
Personal Property	\$2,878,892	\$3,309,043	\$3,497,139	\$4,771,525	\$4,005,083	\$4,147,121	\$5,371,038	\$2,061,995	62.31%
Tax Rate									
by Class:									
Residential	\$8.06	\$9.04	\$10.23	\$10.98	\$11.93	\$12.58	\$13.08	\$4.04	44.69%
Commercial	\$17.49	\$19.79	\$21.47	\$23.54	\$25.43	\$26.68	\$28.14	\$8.35	42.19%
Industrial	\$17.49	\$19.79	\$21.47	\$23.54	\$25.43	\$26.68	\$28.14	\$8.35	42.19%
Personal Property	\$17.49	\$19.79	\$21.47	\$23.54	\$25.43	\$26.68	\$28.14	\$8.35	42.19%
CIP Shift	1.750	1.750	1.700	1.700	1.700	1.690	1.690		
Average Single Family Tax Bill	\$2,019	\$2,139	\$2,319	\$2,367	\$2,505	\$2,601	\$2,705	\$566	26.46%
Average Value	\$250,453	\$236,579	\$226,655	\$215,543	\$209,956	\$206,800	\$206,812	(\$29,767)	-12.58%
Parcels	8,601	8,626	8,684	8,703	8,736	8,788	8,839	213	2.47%

CITY OF FALL RIVER
 TRANSITION INFORMATION
 PROPERTY TAX REPORT - TREND FY 2009 TO FY 2015

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	New Growth 5-Yr Increase	% of New Growth 5-Yr Increase
New Growth Added to Levy Limit	\$1,497,831	\$1,578,948	\$1,628,288	\$1,816,730	\$1,335,329	\$1,206,008	\$1,682,440	\$7,668,795	
% of Assessed Value:	2.331%	2.283%	2.243%	2.383%	1.681%	1.460%	1.947%	44.506%	
by Class:									
Residential	\$560,239	\$544,466	\$460,149	\$338,719	\$230,856	\$161,097	\$199,786	\$1,390,607	18.13%
% of Assessed Value:	1.360%	1.248%	0.995%	0.726%	0.470%	0.317%	0.386%	17.065%	
Commercial	\$248,125	\$346,197	\$374,644	\$640,426	\$603,130	\$485,444	\$573,054	\$2,676,698	34.90%
% of Assessed Value:	1.883%	2.389%	2.492%	3.895%	3.438%	2.593%	2.851%	47.724%	
Industrial	\$298,620	\$261,560	\$130,851	\$198,370	\$24,347	\$24,593	\$70,926	\$449,087	5.86%
% of Assessed Value:	4.259%	3.389%	1.674%	2.375%	0.279%	0.277%	0.777%	31.815%	
Personal Property	\$390,847	\$426,725	\$662,644	\$639,215	\$476,996	\$534,874	\$838,674	\$3,152,403	41.11%
	13.576%	12.896%	18.948%	13.396%	11.910%	12.897%	15.615%	152.881%	

Proposition 2 1/2 Levy Capacity

Levy Limit	\$65,831,540	\$69,220,555	\$72,606,875	\$76,238,777	\$79,480,075	\$82,673,085	\$86,422,352	\$13,815,477	19.03%
Excess Capacity	\$1,573,655	\$60,007	\$26,836	\$11,888	\$46,361	\$46,694	\$30,861	\$4,025	15.00%
Override Capacity	\$94,904,458	\$83,705,528	\$71,056,713	\$61,401,873	\$53,284,307	\$48,173,461	\$43,304,548	(\$27,752,165)	-39.06%

Prior FY Levy Limit	\$62,622,338	\$65,831,540	\$69,220,555	\$72,606,875	\$76,238,777	\$79,480,075	\$82,673,085		
PY Amended New Growth	\$142,256	\$160,272	\$26,847	\$0	\$0	\$0	\$0	\$0	
2.5% Permissible Increase	\$1,569,115	\$1,649,795	\$1,731,185	\$1,815,172	\$1,905,969	\$1,987,002	\$2,066,827	\$2,066,827	
New Growth	\$1,497,831	\$1,578,948	\$1,628,288	\$1,816,730	\$1,335,329	\$1,206,008	\$1,682,440	\$1,682,440	
% New Growth	2.39%	2.40%	2.35%	2.50%	1.75%	1.52%	2.04%	2.04%	
New Growth Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Override	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FY Levy Limit	\$65,831,540	\$69,220,555	\$72,606,875	\$76,238,777	\$79,480,075	\$82,673,085	\$86,422,352		

CITY OF FALL RIVER
TRANSITION INFORMATION
OVERTIME CONTROL REPORT - TREND FY 2013 TO FY 2015, MID-FY

ATTACHMENT J

Department	FY 2013 Budget			FY 2013 Actual			FY 2014 Budget			FY 2014 Actual			FY 2015 Budget			FY 2015 Actual			Vs. FY 2015 Actual to 1/9	Higher/Lower	%	
	Approved OT Budget	OT Changes	Revised OT Budget	Actual Expenditure	Surplus/Deficit	Approved OT Budget	OT Changes	Revised OT Budget	Actual Expenditure	Surplus/Deficit	Approved OT Budget	OT Changes	Revised OT Budget	Actual Expenditure	Surplus/Deficit	Approved OT Budget	OT Changes	Revised OT Budget				Actual to 1/9
General Fund	\$2,169,691	(\$41,200)	\$2,128,491	\$1,312,491	\$816,000	\$2,315,225	\$0	\$2,315,225	\$1,370,250	\$944,975	\$1,984,873	\$249,400	\$2,234,273	\$1,932,888	\$301,385	\$562,639	Higher	41%				
Executive/Legislative	\$400	\$0	\$400	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Mayor's Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
City Council	\$400	\$0	\$400	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Public Safety	\$1,465,000	(\$55,000)	\$1,410,000	\$873,147	\$536,853	\$1,555,125	\$0	\$1,555,125	\$968,055	\$587,070	\$1,235,000	\$250,000	\$1,485,000	\$1,484,667	\$333	\$516,612	Higher	53%				
Police	\$1,265,000	\$0	\$1,265,000	\$817,396	\$447,604	\$1,345,000	\$0	\$1,345,000	\$940,721	\$504,279	\$1,020,000	\$0	\$1,020,000	\$998,485	\$21,515	\$157,764	Higher	19%				
Harbor Master	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Fire & Emergency Mgmt.	\$200,000	(\$55,000)	\$145,000	\$55,750	\$89,250	\$210,125	\$0	\$210,125	\$127,333	\$82,792	\$215,000	\$250,000	\$465,000	\$486,182	(\$21,182)	\$358,849	Higher	282%				
Financial Services	\$12,000	\$0	\$12,000	\$0	\$12,000	\$12,000	\$0	\$12,000	\$698	\$11,302	\$6,000	\$0	\$6,000	\$2,197	\$3,803	\$1,499	Higher	215%				
Assessors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Auditor	\$4,000	\$0	\$4,000	\$0	\$4,000	\$4,000	\$0	\$4,000	\$221	\$3,779	\$2,000	\$0	\$2,000	\$460	\$1,540	\$239	Higher	108%				
Collector	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$477	\$4,523	\$2,500	\$0	\$2,500	\$1,737	\$763	\$1,260	Higher	264%				
Treasurer	\$3,000	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0	\$3,000	\$1,500	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	
Administrative Services	\$2,000	\$0	\$2,000	\$252	\$1,748	\$2,000	\$0	\$2,000	\$129	\$1,871	\$2,000	\$0	\$2,000	\$630	\$1,370	\$501	Higher	389%				
City Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Law	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Human Resources	\$500	\$0	\$500	\$0	\$500	\$500	\$0	\$500	\$0	\$500	\$500	\$0	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchasing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mgmt. Information System	\$1,500	\$0	\$1,500	\$252	\$1,248	\$1,500	\$0	\$1,500	\$129	\$1,371	\$1,500	\$0	\$1,500	\$630	\$870	\$501	Higher	389%				
Community Maintenance	\$276,000	\$10,700	\$286,700	\$159,766	\$126,934	\$293,000	\$0	\$293,000	\$140,910	\$152,090	\$293,000	\$0	\$293,000	\$96,240	\$198,760	(\$44,670)	Lower					
Streets & Highways	\$75,000	\$0	\$75,000	\$71,736	\$3,264	\$75,000	\$0	\$75,000	\$41,323	\$33,677	\$75,000	\$0	\$75,000	\$30,555	\$44,445	\$170,769	Lower					
Municipal Buildings	\$60,000	\$0	\$60,000	\$49,630	\$10,370	\$60,000	\$0	\$60,000	\$51,077	\$8,923	\$60,000	\$0	\$60,000	\$41,770	\$18,230	(\$9,307)	Lower					
Traffic & Parking	\$8,000	\$10,100	\$18,100	\$18,073	\$28	\$20,000	\$0	\$20,000	\$15,962	\$4,038	\$20,000	\$0	\$20,000	\$16,383	\$3,617	\$420	Higher	3%				
Parks & Recreation	\$10,000	\$0	\$10,000	\$5,990	\$4,010	\$10,000	\$0	\$10,000	\$2,709	\$7,291	\$10,000	\$0	\$10,000	\$1,636	\$8,364	(\$1,073)	Lower					
Comeries	\$15,000	\$0	\$15,000	\$8,169	\$6,831	\$15,000	\$0	\$15,000	\$1,252	\$13,748	\$15,000	\$0	\$15,000	\$1,588	\$13,412	\$336	Higher	27%				
Engineering	\$3,000	(\$900)	\$2,100	\$1,679	\$221	\$3,000	\$0	\$3,000	\$2,649	\$3,000	\$3,000	\$0	\$3,000	\$352	\$2,648	\$352	Higher	n/a				
Trees	\$1,500	\$0	\$1,500	\$1,401	\$99	\$5,000	\$0	\$5,000	\$2,649	\$2,351	\$5,000	\$0	\$5,000	\$2,990	\$2,010	\$341	Higher	13%				
Snow Removal	\$105,000	\$0	\$105,000	\$2,689	\$102,311	\$105,000	\$0	\$105,000	\$25,937	\$79,063	\$105,000	\$0	\$105,000	\$966	\$104,034	(\$24,971)	Lower					
Community Services	\$46,835	\$0	\$46,835	\$19,600	\$27,235	\$56,100	\$0	\$56,100	\$16,300	\$39,800	\$56,373	(\$600)	\$52,773	\$27,511	\$25,262	\$11,211	Higher	69%				
City Planning/ License Bd	\$3,735	\$0	\$3,735	\$2,201	\$1,534	\$6,500	\$0	\$6,500	\$1,511	\$4,989	\$6,500	\$0	\$6,500	\$1,790	\$4,710	\$279	Higher	18%				
Inspectional Services	\$21,400	\$0	\$21,400	\$11,016	\$10,384	\$29,000	\$0	\$29,000	\$6,584	\$20,416	\$29,000	\$0	\$29,000	\$18,262	\$10,738	\$9,678	Higher	113%				
Health & Human Services	\$3,700	\$0	\$3,700	\$3,382	\$318	\$2,600	\$0	\$2,600	\$330	\$2,270	\$2,200	\$0	\$2,200	\$264	\$1,936	(\$65)	Lower					
Library	\$18,000	\$0	\$18,000	\$6,001	\$11,999	\$18,000	\$0	\$18,000	\$5,875	\$12,125	\$15,673	\$0	\$15,673	\$7,195	\$8,478	\$1,320	Higher	22%				
Education	\$361,956	\$0	\$361,956	\$292,000	\$109,956	\$395,000	\$0	\$395,000	\$240,844	\$144,156	\$395,000	\$0	\$395,000	\$315,535	\$69,465	\$74,691	Higher	31%				
School Department	\$361,956	\$0	\$361,956	\$292,000	\$109,956	\$395,000	\$0	\$395,000	\$240,844	\$144,156	\$395,000	\$0	\$395,000	\$315,535	\$69,465	\$74,691	Higher	31%				
Other Departments	\$5,500	\$3,100	\$8,600	\$7,227	\$873	\$12,000	\$0	\$12,000	\$3,315	\$8,685	\$10,500	\$0	\$10,500	\$6,109	\$4,391	\$2,794	Higher	84%				
City Clerk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Elections	\$5,500	\$0	\$5,500	\$4,713	\$787	\$12,000	\$0	\$12,000	\$3,120	\$8,880	\$10,500	\$0	\$10,500	\$6,109	\$4,391	\$2,989	Higher	96%				
Veterans	\$0	\$3,100	\$3,100	\$3,014	\$86	\$0	\$0	\$0	\$195	(\$195)	\$0	\$0	\$0	\$0	\$0	(\$195)	Lower					

CITY OF FALL RIVER
 TRANSITION INFORMATION
 FY 2015 FIRE OVERTIME, BY CATEGORY, BY PAY PERIOD

ATTACHMENT K
 Page 1 of 3

FALL RIVER FIRE DEPARTMENT OVERTIME BREAKDOWN BY CATEGORY
 FY 2015 GENERAL FUND

PAY DATE	Shift	Recall	Honor Guard	Court	Repairs/ Plowing	Other/ Special	Grass Cutting	Meetings/ Fireworks	8 Week Cycle	Preferred Personal	TOTAL
7/1/14	\$7,458.34	\$0.00	\$0.00	\$0.00	\$128.91	\$0.00	\$0.00	\$538.84	\$1,650.71	\$0.00	\$9,776.80
7/25/14	\$14,521.84	\$0.00	\$0.00	\$0.00	\$189.96	\$0.00	\$0.00	\$380.79	\$0.00	\$1,069.36	\$16,161.95
8/8/14	\$56,151.80	\$899.17	\$0.00	\$157.72	\$257.81	\$0.00	\$0.00	\$0.00	\$0.00	\$12,179.97	\$69,646.47
8/22/14	\$49,430.42	\$2,984.31	\$0.00	\$0.00	\$0.00	\$201.79	\$0.00	\$225.88	\$0.00	\$17,878.20	\$70,720.60
9/5/14	\$31,159.90	\$0.00	\$0.00	\$0.00	\$128.91	\$0.00	\$0.00	\$0.00	\$12,224.92	\$10,546.40	\$54,060.13
9/19/14	\$52,100.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,570.21	\$61,670.91
10/3/14	\$20,838.96	\$97.97	\$0.00	\$210.35	\$343.75	\$0.00	\$0.00	\$0.00	\$0.00	\$3,888.78	\$25,379.81
10/17/14	\$33,803.32	\$391.89	\$0.00	\$0.00	\$171.88	\$0.00	\$1,160.76	\$213.60	\$0.00	\$6,841.23	\$42,582.68
10/31/14	\$46,140.65	\$213.60	\$0.00	\$0.00	\$128.91	\$0.00	\$0.00	\$0.00	\$0.00	\$2,909.90	\$49,393.06
11/14/14	\$42,984.78	\$178.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$966.94	\$2,961.97	\$47,091.98
11/28/14	\$17,459.27	\$5634.63	\$0.00	\$0.00	\$153.75	\$0.00	\$0.00	\$0.00	\$0.00	\$934.19	\$24,181.84
12/12/14	\$31,373.10	\$467.57	\$0.00	\$0.00	\$343.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,173.96	\$34,358.38
12/26/14	\$22,290.90	\$1,683.78	\$0.00	\$0.00	\$230.62	\$172.97	\$0.00	\$0.00	\$0.00	\$0.00	\$24,378.27
1/9/15	\$27,226.33	\$391.89	\$0.00	\$0.00	\$115.31	\$0.00	\$0.00	\$0.00	\$0.00	\$3,672.09	\$31,405.62
1/23/15	\$0.00	\$178.29	\$0.00	\$0.00	\$269.06	\$0.00	\$0.00	\$0.00	\$0.00	\$547.29	\$994.64
2/6/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.08	\$450.08
2/20/15	\$8,314.40	\$489.86	\$0.00	\$0.00	\$1,324.71	\$0.00	\$0.00	\$0.00	\$2,271.55	\$4,371.68	\$16,772.20
3/6/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3/20/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/3/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/17/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/1/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/15/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/29/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/12/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/26/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/30/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$461,254.71	\$13,611.25	\$0.00	\$368.07	\$3,787.33	\$374.76	\$1,160.76	\$1,359.11	\$17,114.12	\$79,995.31	\$579,025.42

Revised Budget \$486,629.59
 Surplus/ (Deficit) (\$92,395.83)
 Budget Spent by: \$505,024.61
 12/12/14

Initial 210K spent
 250K added, but already spent

CITY OF FALL RIVER

ATTACHMENT K

TRANSITION INFORMATION

FY 2015 FIRE OVERTIME, BY CATEGORY, BY PAY PERIOD

PAY DATE	Shift Strength	Recall	Honor Guard	Court	Plowing	Repairs/	Other/ Special	Grass Cutting	Meetings/ Fireworks	8 Week Cycle	Preferred Personal	TOTAL
7/11/14	\$7,458.34	\$0.00	\$0.00	\$0.00	\$128.91	\$189.96	\$0.00	\$0.00	\$538.84	\$1,650.71	\$0.00	\$9,776.80
7/25/14	\$14,521.84	\$0.00	\$0.00	\$0.00	\$189.96	\$257.81	\$0.00	\$0.00	\$380.79	\$0.00	\$1,069.36	\$16,161.95
8/8/14	\$56,151.80	\$899.17	\$0.00	\$157.72	\$257.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,179.97	\$69,646.47
8/22/14	\$49,430.42	\$2,984.31	\$0.00	\$0.00	\$0.00	\$201.79	\$0.00	\$0.00	\$225.88	\$0.00	\$17,878.20	\$70,720.60
9/5/14	\$31,159.90	\$0.00	\$0.00	\$0.00	\$128.91	\$0.00	\$0.00	\$0.00	\$0.00	\$12,224.92	\$10,546.40	\$54,060.13
9/19/14	\$52,100.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,570.21	\$61,670.91
10/3/14	\$20,838.96	\$97.97	\$0.00	\$210.35	\$343.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,888.78	\$25,379.81
10/17/14	\$33,803.32	\$391.89	\$0.00	\$0.00	\$171.88	\$0.00	\$0.00	\$1,160.76	\$213.60	\$0.00	\$6,841.23	\$42,582.68
10/31/14	\$46,140.65	\$213.60	\$0.00	\$0.00	\$128.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,909.90	\$49,393.06
11/14/14	\$42,984.78	\$178.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$966.94	\$2,961.97	\$47,091.98
11/28/14	\$17,459.27	\$5,634.63	\$0.00	\$0.00	\$153.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$934.19	\$24,181.84
12/12/14	\$31,373.10	\$467.57	\$0.00	\$0.00	\$343.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,173.96	\$34,358.38
12/26/14	\$22,290.90	\$1,683.78	\$0.00	\$0.00	\$230.62	\$172.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,378.27
1/9/15	\$27,226.33	\$391.89	\$0.00	\$0.00	\$115.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,672.09	\$31,405.62
1/23/15	\$24,496.80	\$178.29	\$0.00	\$0.00	\$269.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$547.29	\$25,491.44
2/6/15	\$23,171.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.08	\$23,621.51
2/20/15	\$33,291.62	\$489.86	\$0.00	\$0.00	\$1,324.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,271.55	\$4,371.68	\$41,749.42
3/6/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3/20/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/3/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/17/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/1/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/15/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/29/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/12/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/26/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/30/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$533,900.16	\$13,611.25	\$0.00	\$368.07	\$3,787.33	\$374.76	\$1,160.76	\$1,359.11	\$17,114.12	\$79,995.31	\$0.00	\$651,670.87

**CITY OF FALL RIVER
TRANSITION INFORMATION
FIRE DEPARTMENT OVERTIME COMPARISON, FY 2003 - FY 2015**

Fiscal Year	Budgeted Fire Personnel	Comment	Overtime		Difference
			Appropriation	Actual	
FY 2003	222	Reduced to 216, a/o 2/1/03	\$469,404.00	\$495,615.06	(\$26,211.06)
FY 2004	216		\$340,258.00	\$480,103.89	(\$139,845.89)
FY 2005	220		\$347,065.00	\$417,062.24	(\$69,997.24)
FY 2006	224		\$354,006.00	\$321,262.09	\$32,743.91
FY 2007	226		\$371,919.00	\$433,922.50	(\$62,003.50)
FY 2008	232		\$390,850.00	\$176,714.00	\$214,136.00
FY 2009	216	45 FFs laid-off, a/o 3/27/09	\$340,850.00	\$401,490.25	(\$60,640.25)
FY 2010	153		\$340,850.00	\$431,003.20	(\$90,153.20)
FY 2011	232	79 positions - SAFER Grant	\$340,850.00	\$270,919.90	\$69,930.10
FY 2012	232	79 positions - SAFER Grant	\$200,000.00	\$120,335.31	\$79,664.69
FY 2013	232	79 positions - SAFER Grant	\$200,000.00	\$144,179.41	\$55,820.59
FY 2014	219	79 positions - SAFER Grant	\$210,125.00	\$211,810.10	(\$1,685.10)
Average					
FY 03-14	219		\$325,514.75	\$325,368.16	\$146.59
FY 2015	175	26 FFs laid-off, a/o 7/11/14	\$215,000.00	\$520,563.00	(\$286,739.60)
				As of 3/23/15	
					\$18,823.40 from Original Budget from Revised Budget

CITY OF FALL RIVER
 TRANSITION INFORMATION
 FY 2015 POLICE SELECT SALARY LINE-ITEMS, BY PAY PERIOD

FALL RIVER POLICE DEPARTMENT - SELECT SALARY LINE-ITEMS
 FY 2015 GENERAL FUND

PAY DATE	514500 Holiday Pay	514600 Service Out-of-Rank	516900 Retirement Buyouts	516901 Vacation Buyback	519400 Other Stipends	519600 Prof. Devel. Stipend	TOTAL
7/1/14	\$0.00	\$0.00	\$0.00	\$22,477.28	\$0.00	\$31,792.38	\$54,209.66
7/25/14	\$0.00	\$630.87	\$0.00	\$7,357.11	\$44,600.00	\$3,998.41	\$56,586.39
8/8/14	\$0.00	\$424.76	\$0.00	\$18,114.87	\$0.00	\$4,038.74	\$22,578.37
8/22/14	\$0.00	\$1,754.02	\$0.00	\$15,910.64	\$0.00	\$3,497.80	\$21,162.46
9/5/14	\$0.00	\$630.87	\$0.00	\$0.00	\$0.00	\$3,497.80	\$4,128.67
9/19/14	\$0.00	\$424.76	\$154.86	\$0.00	\$0.00	\$3,720.50	\$4,300.12
10/3/14	\$0.00	\$424.76	\$0.00	\$2,283.12	\$0.00	\$5,193.22	\$7,901.10
10/17/14	\$0.00	\$424.76	\$0.00	\$0.00	\$0.00	\$3,367.93	\$3,792.69
10/31/14	\$0.00	\$424.76	\$0.00	\$0.00	\$0.00	\$3,356.29	\$3,781.05
11/14/14	\$0.00	\$467.19	\$50,764.70	\$0.00	\$0.00	\$3,355.21	\$54,587.10
11/28/14	\$0.00	\$467.19	\$0.00	\$6,113.06	\$45,800.00	\$3,355.21	\$55,735.46
12/12/14	\$0.00	\$1,085.64	\$0.00	\$0.00	\$0.00	\$3,355.21	\$4,440.85
12/26/14	\$0.00	\$716.07	\$0.00	\$5,803.39	\$0.00	\$3,355.20	\$9,874.66
1/9/15	\$0.00	\$424.76	\$0.00	\$0.00	\$0.00	\$3,265.47	\$3,690.23
1/23/15	\$0.00	\$424.76	\$85,481.65	\$0.00	\$0.00	\$3,265.53	\$89,171.94
2/6/15	\$0.00	\$1,503.93	\$29,053.19	\$17,819.79	\$0.00	\$3,265.53	\$51,642.44
2/20/15	\$0.00	\$424.76	\$0.00	\$0.00	\$0.00	\$3,265.53	\$3,690.29
3/6/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3/20/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/3/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/17/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/1/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/15/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/29/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/12/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/26/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/30/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revised Budget	\$1,125,845.00	\$15,000.00	\$165,454.40	\$95,819.26	\$90,400.00	\$88,945.96	\$451,273.48
Budget	\$1,125,845.00	\$15,000.00	\$155.00	\$147,000.00	\$117,650.00	\$104,000.00	\$1,509,650.00
Surplus/ (Deficit)	\$1,125,845.00	\$4,346.14	(\$165,299.40)	\$51,180.74	\$27,250.00	\$15,054.04	\$1,058,376.52
Budget Spent by:			\$50,764.70				
			11/14/14				

CITY OF FALL RIVER
 TRANSITION INFORMATION
 FY 2015 POLICE SELECT SALARY LINE-ITEMS, BY PAY PERIOD

ATTACHMENT M
 Page 2 of 4

FALL RIVER POLICE DEPARTMENT OVERTIME BREAKDOWN BY CATEGORY
 FY 2015 GENERAL FUND

PAY DATE	513000 Overtime Salaries	513001 Overtime Walking Beat	513002 Overtime Replac. Staff.	513003 Overtime Invest./Emerg.	513006 Overtime Court Time	513008 Overtime Weather/Snow	513010 Overtime Spec./Civ. Evt.	513015 Overtime Comp Time	513400 Overtime Beyond Tour	513500 Overtime Reimburs.	TOTAL	
7/1/14	\$236.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,153.50	\$0.00	\$551.62	\$6,941.62	
7/25/14	\$4,311.87	\$3,539.78	\$38,162.14	\$3,702.55	\$6,569.48	\$63.26	\$2,058.89	\$13,482.35	\$7,640.75	\$0.00	\$79,531.07	
8/8/14	\$1,862.75	\$5,756.29	\$22,080.37	\$12,757.60	\$14,812.55	\$0.00	\$0.00	\$5,231.96	\$10,424.49	\$0.00	\$72,926.01	
8/22/14	\$3,056.44	\$16,596.12	\$20,906.85	\$5,546.05	\$21,453.63	\$0.00	\$0.00	\$14,272.15	\$13,592.88	\$0.00	\$95,424.12	
9/5/14	\$1,813.50	\$12,173.01	\$30,586.43	\$4,899.66	\$11,742.53	\$0.00	\$22,808.58	\$9,132.05	\$9,095.74	\$363.00	\$102,614.50	
9/19/14	\$2,658.83	\$11,897.74	\$24,439.77	\$5,683.57	\$8,245.10	\$0.00	\$1,640.36	\$10,474.44	\$13,357.20	\$1,204.19	\$79,601.20	
10/3/14	\$1,167.40	\$6,827.00	\$22,715.65	\$2,995.83	\$9,951.94	\$0.00	\$22,175.74	\$8,794.48	\$9,145.09	\$3,347.21	\$87,080.34	
10/17/14	\$994.74	\$0.00	\$2,500.75	\$0.00	\$13,604.96	\$0.00	\$0.00	\$14,295.73	\$181.18	\$0.00	\$31,577.36	
10/31/14	\$1,196.33	\$0.00	\$9,896.36	\$0.00	\$19,181.67	\$0.00	\$678.93	\$7,331.96	\$19,709.23	\$2,937.11	\$60,931.59	
11/14/14	\$1,297.51	\$0.00	\$21,387.29	\$7,349.41	\$12,841.27	\$0.00	\$367.70	\$3,480.55	\$16,376.59	\$3,080.22	\$66,180.54	
11/28/14	\$1,610.85	\$0.00	\$16,206.85	\$4,794.78	\$15,616.94	\$0.00	\$19,190.36	\$11,404.43	\$8,873.04	\$2,647.42	\$81,344.67	
12/12/14	\$2,857.32	\$0.00	\$20,008.54	\$9,915.77	\$15,692.16	\$0.00	\$786.18	\$12,513.61	\$10,061.90	\$2,284.42	\$74,119.90	
12/26/14	\$1,521.73	\$0.00	\$21,992.95	\$4,215.02	\$19,456.26	\$0.00	\$1,216.81	\$4,338.06	\$12,232.70	\$2,905.69	\$67,879.22	
1/9/15	\$1,820.39	\$0.00	\$32,033.25	\$3,927.26	\$11,290.43	\$0.00	\$0.00	\$8,287.70	\$8,025.50	\$1,640.44	\$67,024.97	
1/23/15	\$2,955.13	\$0.00	\$14,501.17	\$12,785.77	\$8,533.87	\$62.65	\$175.91	\$9,290.94	\$9,458.63	\$1,464.19	\$59,228.26	
2/6/15	\$240.89	\$0.00	\$1,146.20	\$0.00	\$14,130.75	\$0.00	\$182.19	\$9,417.44	\$0.00	\$2,120.40	\$27,237.87	
2/20/15	\$2,658.44	\$0.00	\$1,844.15	\$0.00	\$9,941.54	\$21,110.77	\$281.82	\$11,957.96	\$0.00	\$794.00	\$48,588.68	
3/6/15	\$2,062.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,062.13	
3/20/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4/3/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4/17/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5/1/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5/15/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5/29/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6/12/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6/26/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6/30/15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Revised Budget	\$34,322.75	\$56,789.94	\$300,408.72	\$78,573.27	\$214,065.08	\$21,236.68	\$71,563.47	\$159,819.31	\$148,174.92	\$25,339.91	\$0.00	\$1,110,294.05
Budget Spent by:	\$30,000.00	\$77,000.00	\$207,000.00	\$75,000.00	\$250,000.00	\$35,000.00	\$106,000.00	\$75,000.00	\$140,000.00	\$7,000.00	\$0.00	\$1,002,000.00
Surplus/ (Deficit)	(\$4,322.75)	\$20,210.06	(\$93,408.72)	(\$3,573.27)	\$35,934.92	\$13,763.32	\$34,436.53	(\$84,819.31)	(\$8,174.92)	(\$18,339.91)	\$0.00	(\$108,294.05)
Budget	\$32,260.62		\$208,882.46					\$81,796.66	\$148,174.92	\$8,403.13		\$1,032,405.37
Spent by:	2/20/15	11/28/14	1/23/15					10/17/14	1/23/15	10/31/14		1/23/15

CITY OF FALL RIVER
TRANSITION INFORMATION
SNOW REMOVAL ACCOUNT TREND - FY 2010 TO FY 2015

Category	FY 2010		Adjustment	FY 2010		Actual Expenditures/ Encumb at FY End	Deficit Raised on FY 2011 Tax Recap	% Deficit/ Used
	Original Budget	Revised Budget		Original Budget	Revised Budget			
Snow Removal, Salaries	\$105,000.00				No Detail.			
Snow Removal, Expenses	\$421,243.00							
Total, Snow Removal	\$526,243.00		\$0.00		\$526,243.00	\$1,189,852.00	(\$663,609.00)	-126.10%

Category	FY 2011		Adjustment	FY 2011		Actual Expenditures/ Encumb at FY End	Deficit Raised on FY 2012 Tax Recap	Deficit/ Used
	Original Budget	Revised Budget		Original Budget	Revised Budget			
Snow Removal, Salaries	\$105,000.00				No Detail.			
Snow Removal, Expenses	\$421,243.00							
Total, Snow Removal	\$526,243.00		\$0.00		\$526,243.00	\$2,285,043.00	(\$1,758,800.00)	-334.22%

Category	FY 2012		Adjustment	FY 2012		Actual Expenditures/ Encumb at FY End	Deficit Raised on FY 2013 Tax Recap	Deficit/ Used
	Original Budget	Revised Budget		Original Budget	Revised Budget			
Snow Removal, Salaries	\$105,000.00		\$0.00		\$105,000.00	\$38,869.11	\$66,130.89	
Snow Removal, Expenses	\$421,243.00		\$0.00		\$421,243.00	\$603,420.63	(\$182,177.63)	
Total, Snow Removal	\$526,243.00		\$0.00		\$526,243.00	\$642,289.74	(\$116,046.74)	-22.05%

Category	FY 2013		Adjustment	FY 2013		Actual Expenditures/ Encumb at FY End	Deficit Raised on FY 2014 Tax Recap	Deficit/ Used
	Original Budget	Revised Budget		Original Budget	Revised Budget			
Snow Removal, Salaries	\$105,000.00		\$116,193.00		\$221,193.00	\$221,193.03	(\$0.03)	
Snow Removal, Expenses	\$421,243.00		\$989,062.00		\$1,410,305.00	\$2,210,302.98	(\$799,997.98)	
Total, Snow Removal	\$526,243.00		\$1,105,255.00		\$1,631,498.00	\$2,431,496.01	(\$799,998.01)	-49.03%

CITY OF FALL RIVER
TRANSITION INFORMATION
SNOW REMOVAL ACCOUNT TREND - FY 2010 TO FY 2015

FY 2014	FY 2014 Original Budget	Adjustment	FY 2014 Revised Budget	Actual Expenditures/ Encumb at FY End	Deficit Raised on FY 2015 Tax Recap	Deficit/ Used
Snow Removal, Salaries	\$105,000.00	\$0.00	\$105,000.00	\$214,770.30	(\$109,770.30)	
Snow Removal, Expenses	\$421,243.00	\$0.00	\$421,243.00	\$2,197,334.37	(\$1,776,091.37)	
Total, Snow Removal	\$526,243.00	\$0.00	\$526,243.00	\$2,412,104.67	(\$1,885,861.67)	-358.36%
<p>Actual Amount Raised on FY 2015 Tax Recap \$109.33 Difference Due to liquidation of PO.</p>						

FY 2015	FY 2015 Original Budget	Adjustment	FY 2015 Revised Budget	Actual Expend./ Encumc./Req. To 2/6/2015	Available Balance	% Used
Snow Removal, Salaries	\$105,000.00	\$0.00	\$105,000.00	\$22,959.81	\$82,040.19	21.87%
Snow Removal, Expenses	\$421,243.00	\$0.00	\$421,243.00	\$255,361.78	\$165,881.22	60.62%
Total, Snow Removal	\$526,243.00	\$0.00	\$526,243.00	\$278,321.59	\$247,921.41	52.89%

NOTE: Need to Transfer in Funds to reduce "hit" to FY 2016 Budget.

Actual Snow Expenses, Raised Following FY, FY 2015 Budget, and Suggested Increase

FY / Category	Actual Expense	Actual Next FY "Hit"
FY 2010	\$1,189,852.00	(\$663,609.00)
FY 2011	\$2,285,043.00	(\$1,758,800.00)
FY 2012	\$642,289.74	(\$116,046.74)
FY 2013	\$2,431,496.01	(\$799,998.01)
FY 2014	\$2,412,104.67	(\$1,885,971.00)
Total, 5 Years Average	\$8,960,785.42	(\$5,224,424.75)
Annual Appropriation, FY 2010 - FY 2015 Difference	\$526,243.00	(\$1,044,884.95)
Half the Difference	\$632,957.04	\$632,957.04

Suggested New Appropriation Level **\$1,159,200.04**
MANAGABLE Average Amount That Still Would Be Raised in Next FY: **(\$411,927.91)**

**CITY OF FALL RIVER
TRANSITION INFORMATION
DELINQUENT REAL ESTATE TAXES**

<u>PRIORITY CATEGORY</u>	<u>TAX TITLE DUE</u>	<u>PARCELS</u>
TOP 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE	\$2,850,885.04	74
NEXT 25 DELINQUENT RE TAXPAYERS, BY OLDEST (FIRST), THEN BY TOTAL TITLE DUE	\$750,527.48	37
NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE	\$1,022,401.10	38
NEXT 25 DELINQUENT RE TAXPAYERS, BY NUMER OF PARCELS, THEN BY TOTAL TITLE DUE	\$346,017.09	55
NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE	\$697,641.73	25
NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE	\$520,152.71	25
NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE	\$351,635.73	25
NEXT 18 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE (\$10,000 +)	\$193,484.92	18
2013 AND 2014 TAX TITLES (UNDER \$10,000)	\$374,737.24	126
2011 AND 2012 TAX TITLES (UNDER \$10,000)	\$198,789.17	39
2010 AND EARLER TAX TITLES (UNDER \$10,000)	\$261,282.30	50
TOTAL	\$7,567,554.51	512

<u>OWNER</u>	<u>LOCATION</u>	<u>TAX TITLE DUE TOTAL</u>	<u>NO. OF PARCELS</u>
TOP 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE		\$2,850,885.04	74
RAPOZA MOSES	PLEASANT ST 12	\$529,745.71	9
ROSA JAMES V	27 LOWELL ST	\$194,538.91	2
MEDAS LISA (+ TRUSTEE)	308 SO MAIN ST	\$188,754.33	6
VIEIRA RONALD	147 FOURTH ST	\$186,552.39	2
DEFARIA IDALETRO C & PAULINE MANAGEMENT I	372 CHICAGO ST	\$127,334.02	2
VALTON TIMOTHY R. T	43 LOWELL ST	\$121,025.30	1
PLEASANT PLACE CONDO	69 ALDEN ST	\$106,475.46	2
ANDERSON BERTHA & AN	212 PLEASANT ST	\$106,310.16	1
CATHAY BANK	WILSON RD	\$105,655.41	2
HORVITZ STEPHEN	75 WEAVER ST	\$90,385.02	1
NEW ENGLAND GROUP MA	863 CAMBRIDGE ST	\$87,977.09	1
GRANITE REALTY CORP	508 GLOBE ST	\$87,903.28	3
MELLO GERALD	951 BROADWAY	\$86,695.60	1
LOPES ELIZABETH D	417 E MAIN ST	\$83,484.67	1
BOTELHO SANDRA	775 DAVOL ST	\$82,054.10	2
MONIZ ABEL	45 WILLIAM ST	\$79,971.43	1
SANTOS JOHN JR	1569 PLEASANT ST	\$74,575.48	3
CRUZ MANUEL JR & ADE	766 NEW BOSTON RD	\$74,465.29	1
GABBOUR ANNA H	HARGRAVES ST	\$71,980.92	1
GAGE HILL CORP	23 BRYAN ST	\$68,035.88	2
LIEBGOTT MARY	3865 NO MAIN ST	\$65,296.05	1
CAMPOS MANUEL L	1165 DWELLY ST	\$58,683.36	1
BRAYTON AVE DEVELOPE	1365 PLEASANT ST	\$58,139.65	3
NASSER REAL ESTATE C	3865 NO MAIN ST 20	\$57,787.60	20
	RAILROAD	\$57,057.93	5

**CITY OF FALL RIVER
TRANSITION INFORMATION
DELINQUENT REAL ESTATE TAXES**

NEXT 25 DELINQUENT RE TAXPAYERS, BY OLDEST (FIRST), THEN BY TOTAL TITLE DUE \$750,527.48 37

BRAGG NEVA G	WILSON RD	\$37,922.29	3
MEDEIROS JOHN & MILL	NIGHTINGALE ST	\$22,705.68	2
NOVERCA ANTERO F & H	NO MAIN ST	\$38,057.90	1
PAIS AURELIO & MARIA	THIRD ST	\$42,465.51	2
TRAVIS JUSTIN LOUIS	PINE ST	\$30,870.67	1
LOURENCO JOSE	WHITEFIELD ST	\$27,562.83	1
SANTOS MICHAEL	243 LYNWOOD ST	\$41,537.05	1
JONES PERRY M	NEWHALL ST	\$30,169.59	1
ST YVES RAYMOND A &	NO MAIN ST	\$22,017.63	1
COSTA MARY J	578 MONTAUP ST	\$27,376.50	1
FERREIRA MARIA R	19 AETNA ST	\$53,720.56	1
LEVESQUE ALFRED J	BART ST	\$21,323.26	2
URBAN RICHARD M TRS	200 GRIFFIN ST	\$31,965.48	1
STEEN STEVEN B	1070 WILSON RD	\$13,070.77	2
MAHMOUD HOSAM ELDEIN	120 LEWIN ST 10 29	\$22,377.20	1
CURTIS DENNIS T	391 GIBBS ST	\$16,237.34	1
LABECKI FLORENCE L	230 LAWTON ST	\$42,638.67	1
REBELO MANUEL J	MONTGOMERY ST	\$32,331.44	3
MENDONCA ANTONE B	LAFAYETTE ST	\$17,026.81	1
SHERMAN JOHN GILMOUR	BLOSSOM RD	\$13,796.16	3
CABRAL JAMES & SILVI	75 LAUREL ST	\$46,125.20	1
LOURENCO ANTONIO C &	221 FRANKLIN ST	\$28,213.00	1
SWANSEA REALTY CORPO	YELLOW HILL RD	\$17,373.15	3
CARREIRA RONALD A &	WOODWARD ST	\$17,299.29	1
MEDEIROS BENTO M & S	526 FOURTH ST	\$56,343.50	1

NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE \$1,022,401.10 38

NUNES GLEN S	4 CANONICUS ST	\$54,787.68	2
HOM GARY TOW	HARRISON ST	\$48,306.27	2
A JESSIE JAMES INC	LOWELL ST	\$46,015.56	1
AURORA LOAN SERVICES	1024 STAFFORD RD	\$45,274.16	1
DAVIS ANN M	78 MADISON ST	\$44,122.17	1
CABRAL ANTONIO S JR	235 BRIGHTMAN ST	\$43,791.72	1
PICARD CLAUDIA C	50 TREMONT ST	\$43,083.99	1
VENANCIO MANUEL P (EST ?)	RAILROAD	\$42,223.45	2
BORGES KERRY	489 THIRD ST	\$42,186.50	1
CAMARA STEPHANIE	200 ESSEX ST	\$42,176.98	1
ESPIRITO SANTO MUSEU	440 BRADFORD AVE	\$41,921.65	1
MEROLLA MICHELE E I	526 COUNTY ST	\$41,900.90	1
ARAGAO SHIRLEY M	27 BUCKLEY ST	\$41,545.29	1
MACOMBER PHILLIP T	COPI CUT RD	\$40,781.53	1
SCHEIMAN MICHAEL J	608 SO BEACH ST	\$39,014.16	1
BASICS REALTY LLC	801 NO MAIN ST	\$38,994.68	1
SWIFT CHARLES P JR	QUANIPAUG RD	\$38,553.41	5
MEDEIROS JOSEPH C	178 ROBESON ST	\$38,217.47	1
FERREIRA CARLOS	NEWHALL ST	\$37,987.65	3
HOMOL FLORENCE	39 DANFORTH ST	\$37,264.15	1
LUCAS WILLIAM	63 PECKHAM ST	\$36,478.01	1
CARVALHO TIMOTHY P	215 GEORGE ST	\$36,248.50	1
MARTINS ANTONIO M	273 FLINT ST	\$34,822.53	5
COURI JOHN P	489 SPRING ST	\$34,014.92	1
FOLEY ANGELA	325 SNELL ST	\$32,687.77	1

**CITY OF FALL RIVER
TRANSITION INFORMATION
DELINQUENT REAL ESTATE TAXES**

NEXT 25 DELINQUENT RE TAXPAYERS, BY NUMBER OF PARCELS THEN TOTAL TITLE DUE \$346,017.09 55

AMARAL DONNA J	518 VALENTINE ST	\$32,620.15	1
SMITH THEODORE P JR	413 POKROSS ST	\$32,608.13	1
DOS ACORES BANCO COM	1641 PLEASANT ST	\$32,415.13	1
W KIST BOTTLING CO I	384 E MAIN ST	\$32,036.32	1
MONIZ ALDA	756 SECOND ST	\$30,792.38	6
KEATEN VERONICA J	HOOD ST	\$28,166.03	5
MARTINS ANTONIO	250 HARRISON ST	\$25,410.29	4
BOULAY CYNTHIA	104 KEELEY ST	\$20,283.70	2
PEARCE-BARNABY CONDO	201 PEARCE ST	\$14,407.88	2
TRAJON LLC	DANFORTH ST	\$13,575.04	2
MONIZ IAN J	251 ROCK ST	\$13,195.75	2
ALBERNAZ JOHN P	472 E MAIN ST	\$13,096.63	2
DEUTSCHE BANK NATION	104 CHOATE ST 5	\$12,672.18	2
DIAS OSCAR	159 DANFORTH ST	\$11,145.45	2
BLUEWATER HOLDINGS L	182 QUEQUECHAN ST	\$7,894.60	2
MORTON JAMES M EST	RHODE ISLAND AVE	\$4,973.39	2
SANCHEZ WILLIAM	526 THIRD ST 7	\$3,808.39	2
J M D LAND COMPANY L	121 WHITEFIELD ST	\$3,252.32	2
ALMEIDA THERESA J	1941 BAY ST	\$3,078.34	2
DALTON SHIRLEY V	1479 HIGHLAND AVE	\$2,324.07	2
JAMES WAY CONDO ASSO	1928 NO MAIN ST	\$2,231.79	2
LINDO MANNY V	115 PLAIN ST	\$2,019.23	2
GRANDVIEW CONDO TRUS	352 DURFEE ST	\$1,555.24	2
QUINTIN RAYMOND EST	7 FRIENDSHIP ST	\$1,282.96	2
GONCALO MICHAEL	1699 NO MAIN ST	\$1,171.70	2

NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE \$697,641.73 25

ULSTER CONDO ASSOC	526 THIRD ST	\$31,573.24	1
TOMMER DALE F JR	277 BRIGHTMAN ST	\$31,428.24	1
FONTES JOAO P	71 BERKLEY ST	\$31,219.43	1
MARTIN WILLIAM C TRU	7 NO MAIN ST	\$31,026.30	1
BARROS SUZANNE	16 PLATT ST	\$30,340.11	1
FARIS MICHAEL	881 RODMAN ST	\$29,822.35	1
BRILHANTE GREGORY A	114 ADAMS ST	\$29,466.21	1
MEDEIROS JEAN M	1538 NO MAIN ST	\$28,985.29	1
DIAS EDUARDO M	16 QUEQUECHAN ST	\$28,953.72	1
FERRIERA THOMAS E	WATUPPA ST	\$28,946.14	1
ALMEIDA RAYMOND R	532 WALNUT ST	\$27,590.27	1
VIEGAS JOAO L/T	255 RODMAN ST	\$27,576.19	1
CABRAL LUCIA TRUSTE	200 LANGLEY ST	\$27,312.19	1
SILVA MARIA C	1616 PLEASANT ST	\$27,128.55	1
BELANGER WAYNE	180 RENAUD ST	\$26,848.10	1
MORRIS IRWIN M	115 MILTON ST	\$26,682.88	1
MACHADO JOAN	275 ENDICOTT ST	\$26,650.90	1
PEREIRA JOSEPH M	380 FOURTH ST	\$26,492.38	1
SOUSA ALVARO	86 LYNWOOD ST	\$26,325.03	1
DASTOUS JANICE, TRUS	284 ATLANTIC BLV	\$26,160.01	1
FACCHIANO DONALD A	335 SO MAIN ST	\$26,041.06	1
MONIZ JEFFREY	164 GRIFFIN ST	\$25,932.12	1
MAGRIBY JOSEPH F J	551 PLYMOUTH AVE	\$25,360.74	1
FALL RIVER INC MARIN	70 WATER ST	\$24,918.60	1
WELLS FARGO BANK, NA	44 MASSASOIT ST	\$24,861.68	1

**CITY OF FALL RIVER
TRANSITION INFORMATION
DELINQUENT REAL ESTATE TAXES**

NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE		\$520,152.71	25
MACHADO DAVID G	76 COTTAGE ST	\$24,783.83	1
BOYER GLENN J TRUSTE	26 SIXTH ST	\$24,759.84	1
CAPELA JOAQUIM	219 CAMBRIDGE ST	\$24,160.98	1
HALLISEY JOHN F, L/T	438 PINE ST	\$24,120.36	1
MARTINS WILLIAM I J	670 MERIDIAN ST	\$23,069.59	1
PIMENTAL ANNA C	108 RATCLIFFE ST	\$22,772.59	1
SABIK ANTONE	89 DENVER ST	\$22,311.45	1
AMERICA JOHN	313 QUEQUECHAN ST	\$22,278.48	1
FAY MARK	295 INDIAN TOWN RD	\$22,242.07	1
JAGOE SHERRIE A	965 PLYMOUTH AVE	\$21,791.86	1
BEAULIEU DANIEL & KA	266 WALTER ST	\$21,162.45	1
CANIGIANI MARY	106 CASH ST	\$21,015.37	1
GOES JOSE	40 DANFORTH ST	\$20,664.38	1
FERNANDES KAREN D	624 CHARLES ST	\$20,455.83	1
BUNK DIANE M	226 SO MAIN ST	\$20,419.84	1
MARTYSZYN ANNASTAZI	127 BROWN ST	\$20,306.01	1
DOLAN ERIC C	755 KING PHILIP ST	\$19,344.03	1
SOUSA JOSE	165 STEWART ST	\$18,957.89	1
KELLEHER PAUL E	105 BEDFORD ST	\$18,167.09	1
SULLIVAN DONALD R	366 STETSON ST	\$18,046.84	1
F R METALS & RECYCLI	1611 BAY ST	\$18,024.98	1
BRIGHTMAN TEMPERANCE	INDIAN TOWN RD	\$17,967.01	1
TABER EDWARD G	56 HARGRAVES ST	\$17,794.30	1
NICHIPOR WALTER	58 LINCOLN AVE	\$17,792.91	1
ROBINSON MARY M	658 BIRCH ST	\$17,742.73	1

NEXT 25 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE		\$351,635.73	25
ORLOWSKI MICHAEL P	3671 NO MAIN ST	\$17,277.55	1
GAGNON DAVID A	78 THOMAS ST	\$16,619.02	1
BARRESI PAULA	245 GOODWIN ST	\$15,720.87	1
SULLIVAN PETER	69 STAMFORD ST	\$15,574.42	1
LEITE MARIA LUISA	732 JUNE ST	\$15,457.03	1
CHUKWUEZI BERNADETTE	186 RODMAN ST	\$15,453.28	1
KRAMER REALTY LLC	DURFEE ST	\$15,084.05	1
OBRIEN ,JAMES	46 WARBURTON ST	\$14,808.03	1
TRIPP VERNON A	227 GROVE ST	\$14,671.33	1
DECOUTO ANTONE	248 GRINNELL ST	\$14,301.58	1
SAVAGE HENRY J	268 BLACKSTONE ST	\$14,297.81	1
ANGELO PETER	48 HILL ST	\$14,137.61	1
AGUIAR JOSE O	810 NO MAIN ST	\$14,004.25	1
BELOVITCH MARI DORI	703 MERIDIAN ST	\$13,963.98	1
KOLTIN EDITH	84 RENWOOD ST	\$13,830.68	1
POWERS FRANCIS	876 WOOD ST	\$13,489.28	1
US REALTY 672 INC	672 LOCUST ST	\$13,436.32	1
TAVARES MARLENE L	175 RAY ST	\$13,401.90	1
OLIVEIRA JOSEPH	39 ALSOP ST	\$12,762.96	1
TULIMIERI MICHAEL R	567 THIRD ST	\$12,535.25	1
CABRAL ANTONIO	34 DANFORTH ST	\$12,460.75	1
FUNDING SERVICES TRU	3865 NO MAIN ST 5	\$12,284.60	1
DASILVA MARIA F	84 FOUNTAIN ST	\$12,275.64	1
CORREIA MANUEL	561 THIRD ST	\$12,110.46	1
GOUVEIA GEORGE	715 NEWHALL ST	\$11,677.08	1

**CITY OF FALL RIVER
TRANSITION INFORMATION
DELINQUENT REAL ESTATE TAXES**

NEXT 18 DELINQUENT RE TAXPAYERS, BY TOTAL TITLE DUE (\$10,000 +)		\$193,484.92	18
HEROUX DAVID J	ROY ST	\$11,534.32	1
L & K CONSTRUCTION C	WOOD ST	\$11,412.81	1
FARIA DANIEL S	153 CHOATE ST	\$11,345.08	1
TANSEY FRANK E	140 HARDING ST	\$11,204.11	1
DZIEZYNSKI TADEUS P	32 WOOLEY ST	\$11,083.68	1
171 PLEASANT ST, LLC	218 PLEASANT ST 2	\$10,917.98	1
BELCHIOR LEASING CO	115 ANAWAN ST	\$10,850.35	1
JACKSON KAROLEIGH D	85 BOGLE ST	\$10,805.34	1
MEDEIROS ALFONSO	532 FOURTH ST	\$10,805.16	1
TAVARES DUARTE	99 RODMAN ST	\$10,804.97	1
CAMARA MICHAEL	1101 NO MAIN ST	\$10,758.15	1
MORGADO PEDRO	131 IRVING ST	\$10,757.65	1
CUMMINGS MICHAEL F	761 HIGHLAND AVE	\$10,391.75	1
TIBURTINO WILSON	104 BARNABY ST	\$10,352.74	1
DOLAN GREGORY J	572 BEDFORD ST	\$10,141.27	1
LEMMONS ADRIENNE	BOWEN ST	\$10,136.67	1
BORGES TIMOTHY A	201 PEARCE ST	\$10,113.47	1
GRACE ANGELA CV	571 FOURTH ST	\$10,069.42	1
2013 AND 2014 TAX TITLES (UNDER \$10,000)		\$374,737.24	126
2011 AND 2012 TAX TITLES (UNDER \$10,000)		\$198,789.17	39
2010 AND EARLER TAX TITLES (UNDER \$10,000)		\$261,282.30	50