

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 FINANCIAL COMPARATIVE REPORT

General

Municipality	County	2012 Population	2014 Average Single Family Tax Bill	2011 DOR Income Per Capita	2012 EQV Per Capita	Land Area	Population Density	2013 Total Road Miles
Lawrence	ESSEX	77,326	2,626	12,074	39,482	7.0	11,110	136.4
Fall River	BRISTOL	88,945	2,601	14,808	64,198	31.0	2,867	273.5
Lynn	ESSEX	91,253	3,733	17,649	62,823	10.8	8,434	170.6
Brockton	PLYMOUTH	94,094	3,264	17,636	63,620	21.5	4,383	286.9
New Bedford	BRISTOL	94,929	2,779	14,915	61,295	20.1	4,718	282.6
Lowell	MIDDLESEX	108,522	3,273	18,174	60,171	13.8	7,881	240.2

"Near"-

Comparables

Framingham	MIDDLESEX	70,068	5,922	29,644	111,978	25.1	2,789	241.7
Somerville	MIDDLESEX	77,104		28,834	119,803	4.1	18,760	106.1
Quincy	NORFOLK	93,027	4,757	27,870	122,429	16.8	5,544	222.8
Newton	MIDDLESEX	86,307	9,907	103,939	252,089	18.1	4,782	308.5
Cambridge	MIDDLESEX	106,471		51,439	250,210	6.4	16,558	141.1



CITY OF FALL RIVER  
TRANSITION INFORMATION  
FINANCIAL COMPARATIVE REPORT

FY2014 Tax Levies by Class							
Municipality	Residential	Commercial	Industrial	Personal Property	Total Tax Levy	R/O % of Total Levy	CIP % of Total Levy
Comparables	35,207,547	10,014,600	6,897,146	5,339,442	57,458,735	61.27	38.73
Lawrence	50,866,955	18,720,614	8,891,701	4,147,121	82,626,391	61.56	38.44
Fall River	78,500,274	15,676,634	5,141,270	8,718,988	108,037,166	72.66	27.34
Lynn	74,854,975	30,259,330	5,531,155	6,095,379	116,740,839	64.12	35.88
Brockton	62,614,640	19,269,532	8,679,012	6,120,743	96,683,927	64.76	35.24
New Bedford	75,467,458	17,370,812	11,118,854	6,468,520	110,425,644	68.34	31.66

"Near"-Comparables							
Municipality	Residential	Commercial	Industrial	Personal Property	Total Tax Levy	R/O % of Total Levy	CIP % of Total Levy
Frammingham	101,864,369	49,116,297	10,017,916	9,291,860	170,290,442	59.82	40.18
Somerville	82,743,166	21,946,807	7,141,062	4,281,563	116,112,598	71.26	28.74
Quincy	129,767,078	49,623,023	2,594,648	8,588,566	190,573,315	68.09	31.91
Newton	226,487,606	40,719,366	3,479,935	8,537,368	279,224,275	81.11	18.89
Cambridge	113,530,437	121,333,565	71,601,936	22,079,007	328,544,945	34.56	65.44

FY2014 Tax Rates by Class				
Municipality	Residential	Commercial	Industrial	Personal Property
Comparables	15.61	33.70	33.70	33.70
Lawrence	12.58	26.68	26.68	26.68
Fall River	17.13	34.81	34.81	34.81
Lynn	18.13	33.96	33.96	33.96
Brockton	15.16	31.08	31.08	31.08
New Bedford	15.14	31.75	31.75	31.75

"Near"-Comparables				
Municipality	Residential	Commercial	Industrial	Personal Property
Frammingham	18.29	40.92	40.92	40.92
Somerville	12.66	21.51	21.51	21.51
Quincy	14.86	31.23	31.23	31.23
Newton	12.12	23.18	23.18	23.18
Cambridge	8.38	20.44	20.44	20.44

Schedule of Outstanding Receivables

Municipality	R/E 2013	R/E 2012	R/E 2011	R/E 2010	P/Y R/E Levy	Deferred Property Taxes	Taxes In Litigation	Tax Liens Tax Title	Tax Foreclosures Possessions	Water	Sewer	Utility Liens
Lawrence	2,415,194	53,558	19,705	15,885	-245,045	0	0	9,275,070	4,895,468	1,755,539	2,214,979	230,883
Fall River	1,002,870	-14,791	13,787	4,084	-20,358	0	0	5,487,346	827,091	1,981,619	4,193,508	458,336
Lynn	2,867,066	20,510	16,138	6,115	5,320	382,774	0	1,484,251	480,658	0	0	0
Brookton	4,602,557	988,704	50,985	14,601	24,239	0	0	6,673,420	2,582,211	3,714,750	5,226,721	1,905,898
New Bedford	4,055,221	-21,175	36	2,262	54,063	0	0	15,288,682	7,281,498	1,142,284	2,180,736	133,461
Lowell	1,718,474	74,516	66,087	45,991	242,687	0	0	6,373,320	3,425,567	1,923,594	2,293,202	302,170
"Near"												
Comparables												
Framingham	1,975,599	206,180	19,539	36,903	1,969	513,250	0	2,057,946	569,909	3,303,634	2,517,699	146,086
Somerville	1,045,233	239,282	25,234	2,550	0	0	0	1,486,698	0	1,029,243	1,744,609	166,445
Quincy	3,685,964	1,905,889	372,451	26,667	47,819	1,741,905	0	4,312,702	995,058	2,068,239	2,770,291	0
Newton	2,420,177	183,106	6,917	0	81,627	2,467,205	0	6,119,432	54,473	2,279,401	4,018,307	0
Cambridge	2,397,975	13,526	8,527	0	1,447	107,475	0	3,975,879	0	1,543,063	3,576,343	0

CITY OF FALL RIVER  
TRANSITION INFORMATION  
FINANCIAL COMPARATIVE REPORT

FY2013 General Fund Spending by Function

Municipality	TOTAL	General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Service	Culture and Recreation	Debt Service	Fixed Costs	Intergovernment	Other
Comparables	237,063,257	6,510,099	11,262,601	8,741,633	721,862	147,035,003	7,375,969	1,610,144	1,448,055	13,878,079	20,986,917	16,305,675	1,187,220
Lawrence	184,369,793	5,977,782	18,290,031	11,410,235	943,289	91,223,268	7,226,231	3,653,793	2,209,916	11,235,686	21,821,006	9,878,556	500,000
Fall River	242,347,643	5,719,260	20,364,787	16,748,263	17,657,906	115,828,056	12,505,605	1,318,011	1,199,182	11,405,003	28,258,073	11,275,735	67,762
Lynn	258,153,225	11,168,842	16,638,362	19,302,010	717,602	159,172,410	8,081,758	2,028,072	2,079,263	11,957,039	19,912,526	6,706,864	388,477
Brockton	230,667,084	20,908,066	21,629,852	12,188,642	2,898,622	114,303,767	7,729,703	4,518,360	4,549,334	9,433,784	22,925,050	9,581,904	0
New Bedford	286,365,411	11,273,903	22,448,983	15,729,157	931,868	145,608,663	12,582,931	3,651,247	3,399,470	16,503,031	41,570,151	11,562,688	1,103,319
Lowell	100.0%	9.1%	9.4%	5.3%	1.3%	49.6%	3.4%	2.0%	2.0%	4.1%	9.9%	4.2%	0.0%
Average %	100.0%	11.273,903	22,448,983	15,729,157	931,868	145,608,663	12,582,931	3,651,247	3,399,470	16,503,031	41,570,151	11,562,688	1,103,319
Fall River Variance %	100.0%	4.3%	7.7%	5.8%	1.7%	53.7%	3.9%	1.2%	1.0%	5.2%	10.8%	4.5%	0.2%
Comparables													
Lawrence	237,063,257	6,510,099	11,262,601	8,741,633	721,862	147,035,003	7,375,969	1,610,144	1,448,055	13,878,079	20,986,917	16,305,675	1,187,220
Fall River	184,369,793	5,977,782	18,290,031	11,410,235	943,289	91,223,268	7,226,231	3,653,793	2,209,916	11,235,686	21,821,006	9,878,556	500,000
Lynn	242,347,643	5,719,260	20,364,787	16,748,263	17,657,906	115,828,056	12,505,605	1,318,011	1,199,182	11,405,003	28,258,073	11,275,735	67,762
Brockton	258,153,225	11,168,842	16,638,362	19,302,010	717,602	159,172,410	8,081,758	2,028,072	2,079,263	11,957,039	19,912,526	6,706,864	388,477
New Bedford	230,667,084	20,908,066	21,629,852	12,188,642	2,898,622	114,303,767	7,729,703	4,518,360	4,549,334	9,433,784	22,925,050	9,581,904	0
Lowell	100.0%	9.1%	9.4%	5.3%	1.3%	49.6%	3.4%	2.0%	2.0%	4.1%	9.9%	4.2%	0.0%
Average %	100.0%	11.273,903	22,448,983	15,729,157	931,868	145,608,663	12,582,931	3,651,247	3,399,470	16,503,031	41,570,151	11,562,688	1,103,319
Fall River Variance %	100.0%	4.3%	7.7%	5.8%	1.7%	53.7%	3.9%	1.2%	1.0%	5.2%	10.8%	4.5%	0.2%

FY2013 General Fund Spending by Function

Municipality	TOTAL	General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Service	Culture and Recreation	Debt Service	Fixed Costs	Intergovernment	Other
Comparables	237,063,257	6,510,099	11,262,601	8,741,633	721,862	147,035,003	7,375,969	1,610,144	1,448,055	13,878,079	20,986,917	16,305,675	1,187,220
Lawrence	184,369,793	5,977,782	18,290,031	11,410,235	943,289	91,223,268	7,226,231	3,653,793	2,209,916	11,235,686	21,821,006	9,878,556	500,000
Fall River	242,347,643	5,719,260	20,364,787	16,748,263	17,657,906	115,828,056	12,505,605	1,318,011	1,199,182	11,405,003	28,258,073	11,275,735	67,762
Lynn	258,153,225	11,168,842	16,638,362	19,302,010	717,602	159,172,410	8,081,758	2,028,072	2,079,263	11,957,039	19,912,526	6,706,864	388,477
Brockton	230,667,084	20,908,066	21,629,852	12,188,642	2,898,622	114,303,767	7,729,703	4,518,360	4,549,334	9,433,784	22,925,050	9,581,904	0
New Bedford	286,365,411	11,273,903	22,448,983	15,729,157	931,868	145,608,663	12,582,931	3,651,247	3,399,470	16,503,031	41,570,151	11,562,688	1,103,319
Lowell	100.0%	9.1%	9.4%	5.3%	1.3%	49.6%	3.4%	2.0%	2.0%	4.1%	9.9%	4.2%	0.0%
Average %	100.0%	11.273,903	22,448,983	15,729,157	931,868	145,608,663	12,582,931	3,651,247	3,399,470	16,503,031	41,570,151	11,562,688	1,103,319
Fall River Variance %	100.0%	4.3%	7.7%	5.8%	1.7%	53.7%	3.9%	1.2%	1.0%	5.2%	10.8%	4.5%	0.2%

CITY OF FALL RIVER  
TRANSITION INFORMATION  
FINANCIAL COMPARATIVE REPORT

FY2013 General Fund Spending by Function (if "Other Public Safety" Excluded)												
Comparables	General											
Municipality	TOTAL	Government	Police	Fire	Education	Public Works	Human Service	Culture and Recreation	Debt Service	Fixed Costs	Intergovernment	Other
Lawrence	236,341,395	6,510,099	11,262,601	8,741,633	147,035,003	7,375,969	1,610,144	1,448,055	13,878,079	20,986,917	16,305,675	1,187,220
	100.0%	2.8%	4.8%	3.7%	62.2%	3.1%	0.7%	0.6%	5.9%	8.9%	6.9%	0.5%
Fall River	183,426,504	5,977,782	18,290,031	11,410,235	91,223,268	7,226,231	3,653,793	2,209,916	11,235,686	21,821,006	9,878,556	500,000
	100.0%	3.3%	10.0%	6.2%	49.7%	3.9%	2.0%	1.2%	6.1%	11.9%	5.4%	0.3%
Lynn	224,689,737	5,719,260	20,364,787	16,748,263	115,828,056	12,505,605	1,318,011	1,199,182	11,405,003	28,258,073	11,275,735	67,762
	100.0%	2.5%	9.1%	7.5%	51.6%	5.6%	0.6%	0.5%	5.1%	12.6%	5.0%	0.0%
Brockton	257,435,623	11,168,842	16,638,362	19,302,010	159,172,410	8,081,758	2,028,072	2,079,263	11,957,039	19,912,526	6,706,864	388,477
	100.0%	4.3%	6.5%	7.5%	61.8%	3.1%	0.8%	0.8%	4.6%	7.7%	2.6%	0.2%
New Bedford	227,768,462	20,908,066	21,629,852	12,188,642	114,303,767	7,729,703	4,518,360	4,549,334	9,433,784	22,925,050	9,581,904	0
	100.0%	9.2%	9.5%	5.4%	50.2%	3.4%	2.0%	2.0%	4.1%	10.1%	4.2%	0.0%
Lowell	285,433,543	11,273,903	22,448,983	15,729,157	145,608,663	12,582,931	3,651,247	3,399,470	16,503,031	41,570,151	11,562,688	1,103,319
	100.0%	3.9%	7.9%	5.5%	51.0%	4.4%	1.3%	1.2%	5.8%	14.6%	4.1%	0.4%
All Comparable Cities	1,415,095,264	61,557,952	110,634,616	84,119,940	773,171,167	55,502,197	16,779,627	14,885,220	74,412,622	155,473,723	65,311,422	3,246,778
Average %	100.0%	4.4%	7.8%	5.9%	54.6%	3.9%	1.2%	1.1%	5.3%	11.0%	4.6%	0.2%
Fall River Variance %		-33.5%	21.6%	4.4%	-9.9%	0.4%	40.5%	12.7%	14.2%	7.6%	14.3%	15.8%

FY2013 General Fund Spending by Function (if "Other Public Safety" Excluded)												
"Near"-Comparables	General											
Municipality	TOTAL	Government	Police	Fire	Education	Public Works	Human Service	Culture and Recreation	Debt Service	Fixed Costs	Intergovernment	Other
Frammingham	185,138,200	7,384,205	11,555,479	12,796,320	106,021,644	10,909,009	1,396,876	5,424,099	10,243,301	14,371,182	4,984,094	51,991
	100.0%	4.0%	6.2%	6.9%	57.3%	5.9%	0.8%	2.9%	5.5%	7.8%	2.7%	0.0%
Somerville	174,724,880	18,590,795	14,052,962	15,546,799	52,751,288	12,151,576	3,018,124	3,016,252	9,761,262	33,616,601	11,189,172	1,030,049
	100.0%	10.6%	8.0%	8.9%	30.2%	7.0%	1.7%	1.7%	5.6%	19.2%	6.4%	0.6%
Quincy	247,295,849	12,595,642	22,525,476	18,820,445	86,900,739	16,464,488	2,918,161	5,399,941	9,685,184	64,139,396	3,126,376	4,720,001
	100.0%	5.1%	9.1%	7.6%	35.1%	6.7%	1.2%	2.2%	3.9%	25.9%	1.3%	1.9%
Newton	265,426,100	11,944,792	15,428,096	14,234,792	147,663,426	19,419,073	3,435,258	8,650,160	16,441,376	22,486,577	5,722,550	0
	100.0%	4.5%	5.8%	5.4%	55.6%	7.3%	1.3%	3.3%	6.2%	8.5%	2.2%	0.0%
Cambridge	383,669,790	24,482,541	31,750,102	24,581,986	116,836,444	19,578,438	12,607,959	17,118,996	46,667,712	43,047,007	46,660,306	338,299
	100.0%	6.4%	8.3%	6.4%	30.5%	5.1%	3.3%	4.5%	12.2%	11.2%	12.2%	0.1%
All "Near" Comparable Cities	1,256,254,819	74,997,975	95,312,115	85,980,342	510,173,541	78,522,584	23,376,378	39,609,448	92,798,835	177,660,763	71,682,498	6,140,340
Average %	100.0%	6.0%	7.6%	6.8%	40.6%	6.3%	1.9%	3.2%	7.4%	14.1%	5.7%	0.5%
Fall River	183,426,504	5,977,782	18,290,031	11,410,235	91,223,268	7,226,231	3,653,793	2,209,916	11,235,686	21,821,006	9,878,556	500,000
	100.0%	3.3%	10.0%	6.2%	49.7%	3.9%	2.0%	1.2%	6.1%	11.9%	5.4%	0.3%
Fall River Variance %		-45.4%	31.4%	-9.1%	22.5%	-37.0%	7.0%	-61.8%	-17.1%	-15.9%	-5.6%	-44.2%

CITY OF FALL RIVER  
TRANSITION INFORMATION  
FINANCIAL COMPARATIVE REPORT

Other Financial Indicators										
Municipality	2012 Total Debt Service	2012 Debt % of Budget	Free Cash Amount as of 7/1/2013	7/4/2013 Free Cash % of Budget	FY12 Stabilization Fund	FY12 Stabilization Fund % of Budget	Free Cash + Stabilization % of Budget	Moody's Bond Rating	S&P Bond Rating	
Lawrence	16,966,310	6.7	5,839,202	2.10%	0	0.00%	2.10%	Baa1	A-	
Fall River	65,175,938	25.92	3,414,993	1.27%	877,063	0.33%	1.60%	A2	A-	
Lynn	11,918,909	4.58	9,144,431	3.15%	0	0.00%	3.15%	A1	A+	
Brockton	25,816,522	7.5	13,443,957	3.52%	7,721,213	2.02%	5.54%	Aa3	AA-	
New Bedford	23,905,805	8.16	4,280,305	1.38%	10,394,418	3.35%	4.73%	A1	AA-	
Lowell	28,152,343	8.81	3,911,380	1.14%	7,708,819	2.25%	3.39%	A1	AA-	
<u>"Near"</u>										
<u>Comparables</u>										
Framingham	27,182,159	10.73	9,136,776	3.25%	8,920,902	3.18%	6.43%	Aa2	AA	
Somerville	12,324,805	5.78	10,637,719	4.57%	12,476,964	5.37%	9.94%	Aa2	AA+	
Quincy	13,284,313	4.66	6,327,956	1.97%	7,349,733	2.29%	4.26%	Aa3	AA+	
Newton	22,240,203	6.14	6,777,959	1.68%	0	0.00%	1.68%	Aaa	AAA	
Cambridge	49,540,064	9.44	142,176,089	24.17%	5,667,941	0.96%	25.13%	Aaa	AAA	

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 FINANCIAL FLEXIBILITY REPORT - FY 2015

ATTACHMENT Q

Municipality	Population 2013 Estimate	FY15 Total Budget	FY15 Excess Levy Capacity	7/1/14 Free Cash	6/30/14 Stabilization Fund	FY15 Available Resources	Available Resources as a percent of Budget	Moody's Bond Rating as of July 2014
<b>Comparables</b>								
Fall River	88,697	\$277,734,409	\$30,861	\$3,961,620	\$3,618,778	\$7,611,259	2.74%	A2
Lawrence	77,657	\$288,873,774	\$1,472,383	\$9,506,582	\$0	\$10,978,965	3.80%	Baa1
Lynn	91,589	\$307,359,010	\$35,336	\$14,135,217	\$0	\$14,170,553	4.61%	A1
Brockton	94,089	\$391,317,450	\$2,428,512	\$0				Aa3
New Bedford	95,078	\$320,783,883	\$8,585,657	\$2,645,414	\$13,849,499	\$25,080,570	7.82%	A1
Lowell	108,861	\$364,130,698	\$11,381,708	\$2,778,703	\$11,295,002	\$25,455,413	6.99%	A1

<b>Near-Comparables</b>								
Framingham	70,441	\$292,322,083	\$5,501,554	\$11,761,832	\$12,733,744	\$29,997,130	10.26%	Aa2
Somerville	78,804	\$252,185,393	\$871,476	\$10,651,386	\$15,495,454	\$27,018,316	10.71%	Aa2
Quincy	93,494	\$335,723,672	\$19,941,871	\$3,799,970	\$12,093,788	\$35,835,629	10.67%	Aa3
Newton	87,971	\$424,280,773	\$21,515	\$6,720,809	\$0	\$6,742,324	1.59%	Aaa
Cambridge	107,289	\$609,905,994	\$133,965,540	\$160,476,318	\$25,610,759	\$320,052,617	52.48%	Aaa

<b>Others</b>								
Waltham	62,227	\$246,510,130	\$15,284,351	\$21,722,250	\$1,560,819	\$38,567,420	15.65%	Aa1
Haverhill	62,088	\$183,258,867	\$523,947	\$6,306,694	\$2,579,233	\$9,409,874	5.13%	A1
Malden	60,509	\$184,517,503	\$8,069	\$13,377,521	\$964,500	\$14,350,090	7.78%	A1
Plymouth	57,826	\$214,240,934	\$7,394,250	\$7,183,390	\$8,830,521	\$23,408,161	10.93%	Aa2
Taunton	56,069	\$205,014,362	\$11,060	\$6,372,917	\$8,171,309	\$14,555,286	7.10%	A1

Municipality	\$ Change in Free Cash FY11-FY15	2011 DOR Income Per Capita	Income per Capita as Percent of State Avg.	2012 EQV Per Capita	2012 EQV per Capita as Percent of State Avg.	Long-term Debt Outstanding as Percent of EQV	2015 Levy Limit as Percent of Ceiling	Percent Change in Assessed Values FY11-FY15	FY2015 Cherry Sheet Aid as Percent of Budget
<b>Comparables</b>									
Fall River	\$1,642,164	\$14,808	42.1%	\$64,198	43.7%	4.00%	66.6%	(9.7%)	47.08%
Lawrence	\$4,063,096	\$12,074	34.3%	\$39,482	26.9%	3.60%	77.8%	9.2%	66.18%
Lynn	\$6,425,142	\$17,649	50.1%	\$62,823	42.8%	0.93%	76.8%	11.0%	52.74%
Brockton	(\$16,948,909)	\$17,636	50.1%	\$63,620	43.3%		88.7%	(3.0%)	47.32%
New Bedford	\$2,652,682	\$14,915	42.4%	\$61,295	41.7%	3.68%	84.2%	(12.8%)	46.61%
Lowell	(\$5,019,695)	\$18,174	51.6%	\$60,171	41.0%	3.45%	81.4%	3.0%	44.83%
<b>Near-Comparables</b>									
Framingham	\$9,691,342	\$29,644	84.2%	\$111,978	76.3%	2.13%	93.9%	2.0%	15.17%
Somerville	\$3,286,868	\$28,834	81.9%	\$119,803	81.6%	1.03%	46.9%	26.4%	17.69%
Quincy	\$3,503,248	\$27,870	79.2%	\$122,429	83.4%	1.27%	76.2%	7.6%	13.41%
Newton	(\$1,297,590)	\$103,939	295.2%	\$252,089	171.7%	1.06%	51.5%	12.0%	5.99%
Cambridge	\$71,160,545	\$51,439	146.1%	\$250,210	170.4%	1.35%	63.1%	24.8%	5.26%
<b>Others</b>									
Waltham	\$14,440,059	\$29,692	84.3%	\$149,981	102.2%	1.02%	79.5%	6.9%	7.33%
Haverhill	(\$4,088,345)	\$24,724	70.2%	\$88,333	60.2%	1.21%	68.5%	1.7%	30.38%
Malden	\$14,048,399	\$21,540	61.2%	\$84,953	57.9%	1.76%	56.5%	12.2%	32.31%
Plymouth	\$4,252,326	\$29,485	83.7%	\$162,152	110.4%	1.18%	63.8%	.9%	14.01%
Taunton	\$5,251,817	\$21,499	61.1%	\$88,642	60.4%	2.74%	74.7%	(5.4%)	29.04%

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 CHANGES IN OUTSTANDING TAX BALANCES, FY 2011 TO FY 2015  
 Rev. 03/12/05

	FY 2011 Year End	FY 2012 Year End	FY 2013 Year End	FY 2014 Year End	FY 2015 As of Feb 28	Decrease in Taxes Outstanding FY 2011 - 2015	%	Decrease in Taxes Outstanding During FY 2015	%
Personal Property	968,460.40	1,379,884.78	1,022,771.99	1,048,944.64	2,699,156.57				
<b>TOTAL Real Estate Outstanding</b>	<b>6,776,479.33</b>	<b>6,966,504.92</b>	<b>7,300,056.92</b>	<b>7,672,959.37</b>	<b>5,865,847.39</b>	<b>910,631.94</b>	<b>13.44%</b>	<b>1,807,111.98</b>	<b>23.55%</b>
Real Estate (w/o 2015)	869,889.72	994,366.12	985,665.44	922,560.02	(53.62)	869,943.34	100.01%	922,613.64	100.01%
Tax Title	5,415,169.14	5,480,718.33	5,487,300.79	4,739,425.36	3,849,541.47	1,565,627.67	28.91%	889,883.89	18.78%
Tax Foreclosures	491,420.47	491,420.47	827,090.69	2,010,973.99	2,016,359.54	(1,524,939.07)	-310.31%	(5,385.55)	-0.27%

Personal Property FY Detail:

PERS PROP TAX REC 1999	6,777.12	6,777.12	6,777.12	6,777.12	6,777.12	0.00	0.00%	0.00	0.00%
PERS PROP TAX REC 2000	9,304.24	7,728.24	7,657.06	7,657.06	7,657.06	1,647.18	17.70%	0.00	0.00%
PERS PROP TAX REC 2001	6,838.65	5,006.15	5,006.15	5,006.15	5,006.15	1,832.50	26.80%	0.00	0.00%
PERS PROP TAX REC 2002	109,381.44	102,444.31	102,266.17	100,823.61	100,823.57	8,557.87	7.82%	0.04	0.00%
PERS PROP TAX REC 2003	130,744.32	122,893.33	122,490.67	121,461.75	121,461.34	9,282.98	7.10%	0.41	0.00%
PERS PROP TAX REC 2004	79,206.29	72,988.54	72,671.63	71,375.98	70,396.19	8,810.10	11.12%	979.79	1.37%
PERS PROP TAX REC 2005	82,163.83	76,767.66	76,454.34	75,644.09	74,448.77	7,715.06	9.39%	1,195.32	1.58%
PERS PROP TAX REC 2006	90,835.09	86,093.47	85,923.83	85,123.36	84,393.36	6,441.73	7.09%	730.00	0.86%
PERS PROP TAX REC 2007	51,289.59	50,375.26	49,476.35	49,476.35	48,826.91	2,462.68	4.80%	649.44	1.31%
PERS PROP TAX REC 2008	57,663.33	56,089.53	55,070.72	55,070.72	55,070.72	2,592.61	4.50%	0.00	0.00%
PERS PROP TAX REC 2009	54,409.24	47,989.43	44,879.66	44,704.76	44,300.46	10,108.78	18.58%	404.30	0.90%
PERS PROP TAX REC 2010	109,161.93	92,077.04	75,809.00	75,026.43	75,940.41	33,221.52	30.43%	(913.98)	-1.22%
PERS PROP TAX REC 2011	180,685.33	138,794.46	84,814.68	83,355.33	81,772.41	98,912.92	54.74%	1,582.92	1.90%
PERS PROP TAX REC 2012		513,860.24	68,784.43	66,353.24	64,634.64	449,225.60	87.42%	1,718.60	2.59%
PERS PROP TAX REC 2013			164,690.18	99,332.02	87,116.10	77,574.08	47.10%	12,215.92	12.30%
PERS PROP TAX REC 2014				101,756.67	67,542.93	34,213.74	33.62%	34,213.74	33.62%
<b>TOTAL</b>	<b>968,460.40</b>	<b>1,379,884.78</b>	<b>1,022,771.99</b>	<b>1,048,944.64</b>	<b>996,168.14</b>	<b>752,599.35</b>	<b>77.71%</b>	<b>52,776.50</b>	<b>5.03%</b>
UNPAID, FY 1999 - FY 2011	968,460.40	866,024.54	789,297.38	781,502.71	776,874.47	191,585.93	19.78%	4,628.24	0.59%
PERS PROP TAX REC 2015			0.00	0.00	1,702,988.43				

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 CHANGES IN OUTSTANDING TAX BALANCES, FY 2011 TO FY 2015

ATTACHMENT R  
 Page 2 of 4

	FY 2011 Year End	FY 2012 Year End	FY 2013 Year End	FY 2014 Year End	FY 2015 As of Feb 28	Decrease in Taxes Outstanding FY 2011 - 2015	%	Decrease in Taxes Outstanding During FY 2015	%
REAL ESTATE TAX REC 1994			0.00	0.00	0.00			0.00	
REAL ESTATE TAX REC 1995			0.00	0.00	0.00			0.00	
REAL ESTATE TAX REC 1996			0.00	0.00	0.00			0.00	
REAL ESTATE TAX REC 1997			0.00	0.00	0.00			0.00	
REAL ESTATE TAX REC 1998			0.00	0.00	0.00			0.00	
REAL ESTATE TAX REC 1999			0.00	0.00	156.04	(156.04)		(156.04)	
REAL ESTATE TAX REC 2000			0.00	0.00	54.11	(54.11)		(54.11)	
REAL ESTATE TAX REC 2001	0.00	0.00	0.00	0.00	0.00			0.00	
REAL ESTATE TAX REC 2002	478.16	478.16	478.16	478.16	478.16	0.00		0.00	0.00%
REAL ESTATE TAX REC 2003	285.21	285.21	285.21	285.21	(316.72)	601.93	211.05%	601.93	211.05%
REAL ESTATE TAX REC 2004	605.17	605.17	605.17	605.17	605.17	0.00	0.00%	0.00	0.00%
REAL ESTATE TAX REC 2005	111.46	98.85	103.04	103.04	103.04	8.42	7.55%	0.00	0.00%
REAL ESTATE TAX REC 2006	230.14	230.14	230.14	230.14	230.14	0.00	0.00%	0.00	0.00%
REAL ESTATE TAX REC 2007	(3.81)	(3.81)	(3.81)	2,377.00	2,377.00	(2,380.81)	62488.45%	0.00	0.00%
REAL ESTATE TAX REC 2008	1,309.97	240.19	240.19	(156.43)	3,467.65	(2,157.68)	-164.71%	(3,624.08)	2316.74%
REAL ESTATE TAX REC 2009	(18,258.41)	(18,080.62)	(22,294.68)	(5,126.84)	(1,318.49)	(16,939.92)	92.78%	(3,808.35)	74.28%
REAL ESTATE TAX REC 2010	(55,826.29)	(7,912.90)	4,150.28	3,118.27	6,032.49	(61,858.78)	110.81%	(2,914.22)	-93.46%
REAL ESTATE TAX REC 2011	940,958.12	(51,440.24)	13,792.69	13,153.87	16,505.22	924,452.90	98.25%	(3,351.35)	-25.48%
REAL ESTATE TAX REC 2012		1,069,865.97	(14,791.41)	(889.89)	(8,898.47)	1,070,734.15	100.08%	(21.71)	2.44%
REAL ESTATE TAX REC 2013			1,002,870.46	(1,575.39)	(8,898.47)	1,011,768.93	100.89%	7,323.08	-464.84%
REAL ESTATE TAX REC 2014				909,957.71	(18,660.78)	928,618.49	102.05%	928,618.49	102.05%
UNPAID, FY 1999 - FY 2011	869,889.72	994,366.12	985,665.44	922,560.02	(53.62)	3,852,637.48	442.89%	922,613.64	100.01%
REAL ESTATE TAX REC 2015	869,889.72	(75,499.85)	(2,413.61)	15,067.59	28,373.81	841,515.91	96.74%	(13,306.22)	-88.31%
TAX LIENS RECEIVABLE	5,415,169.14	5,480,718.33	5,487,300.79	4,739,425.36	3,849,541.47	1,565,627.67	28.91%	889,883.89	18.78%
TAX FORECLOSURES	491,420.47	491,420.47	491,420.47	491,420.47	491,420.47	0.00	0.00%	0.00	0.00%
TAX FORECLOSURES POST 2012	0.00	0.00	335,670.22	1,519,553.52	1,524,939.07	(1,189,268.85)	-354.30%	(5,385.55)	-0.35%
	491,420.47	491,420.47	827,090.69	2,010,973.99	2,016,359.54	(1,189,268.85)	-242.01%	(5,385.55)	(0.00)

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 CHANGES IN OUTSTANDING TAX BALANCES, FY 2011 TO FY 2015

	FY 2011 Year End	FY 2012 Year End	FY 2013 Year End	FY 2014 Year End	FY 2015 As of Feb 28	Decrease		%	Decrease		%
						In Sewer Liens Outstanding FY 2011 - 2015			In Sewer Liens Outstanding During FY 2015		
SEWER-TAX LIENS REC (PRE-1999)	(3,096.26)	(7,351.11)	-	-	-	(3,096.26)	100.00%	0.00	0.00	100.00%	0.00%
TAX TITLE 1998	-	-	-	-	-	0.00	100.00%	0.00	0.00	100.00%	0.00%
TAX TITLE 1999	492.98	162.87	-	-	-	492.98	100.00%	0.00	0.00	100.00%	0.00%
TAX TITLE 2000	840.29	174.52	-	-	-	840.29	100.00%	0.00	0.00	100.00%	0.00%
TAX TITLE 2001	761.95	761.95	78.28	78.28	78.28	683.67	89.73%	0.00	0.00	0.00%	0.00%
TAX TITLE 2002	6,361.64	5,808.25	3,532.05	2,355.33	2,116.59	4,245.05	66.73%	238.74	238.74	10.14%	10.14%
TAX TITLE 2003	7,373.04	7,373.04	3,680.10	1,666.79	1,382.41	5,990.63	81.25%	284.38	284.38	17.06%	17.06%
TAX TITLE 2004	3,020.83	2,507.07	1,352.82	502.10	502.10	2,518.73	83.38%	0.00	0.00	0.00%	0.00%
TAX TITLE 2005	10,540.66	8,154.33	7,755.73	5,855.81	5,194.48	5,346.18	50.72%	661.33	661.33	11.29%	11.29%
TAX TITLE 2006	15,081.80	12,818.72	11,200.72	6,007.27	5,474.27	9,607.53	63.70%	533.00	533.00	8.87%	8.87%
TAX TITLE 2007	-	-	-	-	-	0.00		0.00	0.00		
TAX TITLE 2008	48,172.43	44,141.55	37,818.72	22,993.89	17,661.03	30,511.40	63.34%	5,332.86	5,332.86	23.19%	23.19%
TAX TITLE 2009	151,795.41	135,493.08	114,044.01	36,516.34	28,347.17	123,448.24	81.33%	8,169.17	8,169.17	22.37%	22.37%
TAX TITLE 2010	257,691.52	181,450.59	139,428.87	65,348.46	46,967.35	210,724.17	81.77%	18,381.11	18,381.11	28.13%	28.13%
TAX TITLE 2011	296,263.59	532,028.41	162,556.19	84,666.97	53,835.05	242,428.54	81.83%	30,831.92	30,831.92	36.42%	36.42%
TAX TITLE 2012	-	-	275,795.78	155,984.04	101,831.66	173,964.12	63.08%	54,152.38	54,152.38	34.72%	34.72%
TAX TITLE 2013	-	-	201,089.87	177,804.06	125,411.48	75,678.39	37.63%	52,392.58	52,392.58	29.47%	29.47%
TAX TITLE 2014	-	-	-	203,772.36	185,465.93	18,306.43	8.98%	18,306.43	18,306.43	8.98%	8.98%
TAX TITLE 2015	-	-	-	-	-	0.00		0.00	0.00		
RESERVE/UNCOLLECTED TAX LIENS	795,299.88	923,523.27	958,333.14	763,551.70	574,267.80	901,690.09	113.38%	189,283.90	189,283.90	24.79%	24.79%
UNPAID, FY 1997 - FY 2011	795,299.88	923,523.27	481,447.49	225,991.24	161,558.73	633,741.15	79.69%	64,432.51	64,432.51	28.51%	28.51%

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 CHANGES IN OUTSTANDING TAX BALANCES, FY 2011 TO FY 2015

	FY 2011 Year End	FY 2012 Year End	FY 2013 Year End	FY 2014 Year End	FY 2015 As of Feb 28	Decrease in Water Liens Outstanding FY 2011 - 2015	%	Decrease in Water Liens Outstanding During FY 2015	%
WATER/TAX LIENS									
WATER-TAX LIENS REC (PRE-1999)	(2,329.27)	(4,641.89)	-	-	-	(2,329.27)	100.00%	0.00	
TAX TITLE 1998	-	-	-	-	-	0.00		0.00	
TAX TITLE 1999	366.63	130.28	-	-	-	366.63	100.00%	0.00	
TAX TITLE 2000	465.06	164.66	-	-	-	465.06	100.00%	0.00	
TAX TITLE 2001	391.62	391.62	-	-	-	345.74	88.28%	0.00	0.00%
TAX TITLE 2002	3,611.11	3,311.33	45.88	45.88	1,152.66	2,458.45	68.08%	238.61	17.15%
TAX TITLE 2003	4,187.28	4,187.28	2,127.19	1,391.27	917.71	3,269.57	78.08%	146.91	13.80%
TAX TITLE 2004	2,566.96	2,241.17	788.57	249.09	249.09	2,317.87	90.30%	0.00	0.00%
TAX TITLE 2005	4,428.76	3,071.22	2,917.74	1,877.10	1,607.02	2,821.74	63.71%	270.08	14.39%
TAX TITLE 2006	6,131.00	4,955.00	4,441.00	2,390.00	2,211.00	3,920.00	63.94%	179.00	7.49%
TAX TITLE 2007	-	-	-	-	-	0.00		0.00	
TAX TITLE 2008	19,407.98	17,404.30	15,343.70	9,207.76	6,977.09	12,430.89	64.05%	2,230.67	24.23%
TAX TITLE 2009	78,422.48	66,758.55	55,894.83	20,416.76	17,203.74	61,218.74	78.06%	3,213.02	15.74%
TAX TITLE 2010	179,778.93	120,169.13	91,480.67	35,090.08	23,278.78	156,500.15	87.05%	11,811.30	33.66%
TAX TITLE 2011	99,765.02	221,835.51	66,748.73	30,527.63	19,497.32	80,267.70	80.46%	11,030.31	36.13%
TAX TITLE 2012	-	-	112,872.50	59,662.52	38,613.13	74,259.37	65.79%	21,049.39	35.28%
TAX TITLE 2013	-	-	83,566.52	76,862.86	52,015.40	31,551.12	37.76%	24,847.46	32.33%
TAX TITLE 2014	-	-	-	84,810.36	75,191.38	9,618.98	11.34%	9,618.98	11.34%
TAX TITLE 2015	-	-	-	-	-	0.00		0.00	
RESERVE/UNCOLLECTED TAX LIENS	397,193.56	439,978.16	438,406.39	323,595.93	238,960.20	439,482.74	135.81%	84,635.73	26.15%
UNPAID, FY 1997 - FY 2011	397,193.56	439,978.16	241,967.37	102,260.19	73,140.29	324,053.27	81.59%	29,119.90	28.48%

Massachusetts Department of Elementary and Secondary Education  
 Chapter 70 Trends

095 FALL RIVER

#N/A	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local Contribution	Chapter 70 Aid	Pct Chg	Required Net School Spending (NSS)	Pct Chg	Actual Net School Spending	Pct Chg	Dollars Over/Under Requirement	Percent Over/Under
FY93	11,945		71,453,468		13,557,721	44,018,118		57,575,839		57,575,839		0	0.0
FY94	11,953	0.1	71,578,947	0.2	8,789,854	47,209,758	7.3	55,999,612	-2.7	58,483,189	1.6	2,483,577	4.4
FY95	11,757	-1.6	72,821,327	1.7	11,719,507	51,788,835	9.7	63,518,342	13.4	63,994,777	9.4	476,435	0.8
FY96	12,407	5.5	80,633,348	10.7	9,560,032	60,097,050	16.0	69,657,082	9.7	72,252,021	12.9	2,594,939	3.7
FY97	12,528	1.0	81,770,314	1.4	10,050,144	64,902,480	8.0	74,952,624	7.6	76,079,817	5.3	1,127,193	1.5
FY98	12,394	-1.1	82,878,538	1.4	10,664,733	68,368,262	5.3	79,032,995	5.4	79,583,700	4.6	550,705	0.7
FY99	12,534	1.1	86,713,285	4.6	11,216,036	73,929,670	8.1	85,145,706	7.7	85,831,138	7.9	685,432	0.8
FY00	12,551	0.1	87,029,474	0.4	11,848,276	76,364,024	3.3	88,212,300	3.6	89,166,572	3.9	954,272	1.1
FY01	12,573	0.2	89,937,993	3.3	12,384,161	78,564,299	2.9	90,948,460	3.1	92,591,176	3.8	1,642,716	1.8
FY02	12,777	1.6	96,094,065	6.8	13,180,518	84,520,361	7.6	97,700,879	7.4	98,416,458	6.3	715,579	0.7
FY03	12,797	0.2	98,998,381	3.0	13,613,485	85,384,896	1.0	98,998,381	1.3	102,050,979	3.7	3,052,598	3.1
FY04	12,797	0.0	98,436,640	-0.6	12,988,314	85,448,326	0.1	98,436,640	-0.6	99,003,448	-3.0	566,808	0.6
FY05	12,369	-3.3	99,013,030	0.6	13,274,201	85,738,829	0.3	99,013,030	0.6	103,525,554	4.6	4,512,524	4.6
FY06	12,009	-2.9	102,479,194	3.5	13,825,097	88,654,097	3.4	102,479,194	3.5	108,439,738	4.7	5,960,544	5.8
FY07	11,605	-3.4	104,481,871	2.0	14,847,016	90,065,583	1.6	104,912,599	2.4	114,475,063	5.6	9,562,464	9.1
FY08	11,167	-3.8	106,032,214	1.5	15,513,206	91,119,662	1.2	106,632,868	1.6	111,721,069	-2.4	5,088,201	4.8
FY09	10,836	-3.0	109,717,452	3.5	16,580,407	83,793,405	-8.0	100,373,812	-5.9	100,324,546	-10.2	-49,266	0.0
FY10	10,695	-1.3	113,237,307	3.2	19,050,162	91,768,280	9.5	110,818,442	10.4	110,416,574	10.1	-401,868	-0.4
FY11	10,608	-0.8	110,588,545	-2.3	19,984,573	89,259,672	-2.7	109,244,245	-1.4	109,529,068	-0.8	284,823	0.3
FY12	10,599	-0.1	113,992,340	3.1	20,197,065	93,795,275	5.1	113,992,340	4.3	115,012,502	5.0	1,020,162	0.9
FY13	10,591	-0.1	117,801,267	3.3	21,470,723	96,330,544	2.7	117,801,267	3.3	118,504,751	3.0	703,484	0.6
FY14	10,936	3.3	122,984,522	4.4	22,747,952	100,236,570	4.1	122,984,522	4.4	119,453,840	0.8	-3,530,682	-2.9
FY15	11,142	1.9	126,851,512	3.1	26,956,303	102,929,032	2.7	129,885,335	5.6	127,225,042 *	6.5	-2,660,293	-2.2

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 TRENDS IN ACTUAL NET SCHOOL SPENDING, FY 1993 TO FY 2015

	Dollars Per Foundation Enrollment			Percentage of Foundation			Chapter 70 Percent of Actual NSS
	Foundation Budget	Ch 70 Aid	Actual NSS	Ch 70 Required	Actual NSS	Actual NSS	
FY93	5,982	3,685	4,820	61.6	80.6	80.6	76.5
FY94	5,988	3,950	4,893	66.0	78.2	81.7	80.7
FY95	6,194	4,406	5,443	71.1	87.2	87.9	80.9
FY96	6,499	4,844	5,823	74.5	86.4	89.6	83.2
FY97	6,527	5,181	6,073	79.4	91.7	93.0	85.3
FY98	6,687	5,516	6,421	82.5	95.4	96.0	85.9
FY99	6,918	5,898	6,848	85.3	98.2	99.0	86.1
FY00	6,934	6,084	7,104	87.7	101.4	102.5	85.6
FY01	7,153	6,249	7,364	87.4	101.1	103.0	84.9
FY02	7,521	6,615	7,703	88.0	101.7	102.4	85.9
FY03	7,736	6,672	7,975	86.2	100.0	103.1	83.7
FY04	7,692	6,677	7,736	86.8	100.0	100.6	86.3
FY05	8,005	6,932	8,370	86.6	100.0	104.6	82.8
FY06	8,534	7,382	9,030	86.5	100.0	105.8	81.8
FY07	9,003	7,761	9,864	86.2	100.4	109.6	78.7
FY08	9,495	8,160	10,005	85.9	100.6	105.4	81.6
FY09	10,125	7,733	9,258	76.4	91.5	91.4	83.5
FY10	10,588	8,580	10,324	81.0	97.9	97.5	83.1
FY11	10,425	8,414	10,325	80.7	98.8	99.0	81.5
FY12	10,755	8,849	10,851	82.3	100.0	100.9	81.6
FY13	11,123	9,096	11,189	81.8	100.0	100.6	81.3
FY14	11,246	9,166	10,923	81.5	100.0	97.1	83.9
FY15	11,385	9,238	11,419	81.1	102.4	100.3	80.9

\* Budgeted

Foundation enrollment is reported in October of the prior fiscal year (e.g. FY15 enrollment = Oct 1, 2013 headcount).  
 Foundation budget is the state's estimate of the minimum amount needed in each district to provide an adequate educational program.  
 Required Net School Spending is the annual minimum that must be spent on schools, including carryovers from prior years.  
 Net School Spending includes municipal indirect spending for schools but excludes capital expenditures, transportation, grants and revolving funds.

CITY OF FALL RIVER  
TRANSITION INFORMATION  
TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

ATTACHMENT T  
Page 1 of 8

Department	Category	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Revised Budget	FY 2015 Actuals/ Encl/Req	%	FY 2015 Remainder	FY12-15 % Increase
<b>GENERAL FUND (NON-SCHOOL)</b>										
		<b>\$129,128,151.26</b>	<b>\$133,667,084.17</b>	<b>\$138,627,678.97</b>	<b>\$144,609,971.58</b>	<b>\$150,179,605.17</b>	<b>\$106,739,965.05</b>	<b>71.07%</b>	<b>\$43,439,640.12</b>	<b>12.35%</b>
<b>DETAIL:</b>										
	Salaries	\$32,647,130.89	\$34,854,283.24	\$37,161,979.31	\$39,286,094.19	\$44,521,462.00	\$31,399,374.18	70.53%	\$13,122,087.82	
	Expenses	\$10,751,638.65	\$9,389,746.39	\$11,735,631.08	\$12,068,519.58	\$10,647,257.44	\$8,257,350.77	77.55%	\$2,389,906.67	
	Capital	\$19,982.23	\$0.00	\$67,471.22	\$205,000.00	\$0.00	\$0.00	#DIV/0!	\$0.00	
	Debt	\$14,186,786.33	\$12,439,508.30	\$11,262,116.68	\$9,743,656.77	\$10,439,379.24	\$7,628,195.35	73.07%	\$2,811,183.89	
	Pensions	\$15,700,791.28	\$18,070,647.77	\$18,517,753.17	\$19,304,992.02	\$21,605,576.00	\$21,644,691.24	100.18%	\$13,123,753.45	
	Insurance	\$37,949,335.05	\$39,646,525.47	\$40,429,816.49	\$41,341,618.63	\$37,055,419.00	\$23,931,665.55	64.58%	\$8,047,442.22	
	Assessments	\$12,299,326.53	\$12,882,942.48	\$12,988,087.01	\$13,815,462.06	\$16,977,065.00	\$8,929,622.78	52.60%	\$8,047,442.22	
	Other	\$5,573,160.30	\$6,383,430.52	\$6,464,824.01	\$9,019,628.33	\$8,833,446.49	\$4,949,065.18	56.03%	\$3,884,381.31	
<b>City Council</b>		<b>\$182,675.23</b>	<b>\$193,968.30</b>	<b>\$199,777.52</b>	<b>\$201,264.74</b>	<b>\$213,624.00</b>	<b>\$140,835.76</b>	<b>65.93%</b>	<b>\$72,788.24</b>	<b>10.13%</b>
	Salaries	\$181,325.23	\$193,938.30	\$199,206.21	\$200,483.27	\$210,676.00	\$140,835.76	66.85%	\$69,840.24	
	Expenses	\$1,350.00	\$30.00	\$571.31	\$781.47	\$2,948.00	\$0.00	0.00%	\$2,948.00	
<b>Mayor</b>		<b>\$327,548.11</b>	<b>\$351,445.71</b>	<b>\$360,708.85</b>	<b>\$230,215.93</b>	<b>\$271,648.00</b>	<b>\$181,818.38</b>	<b>66.93%</b>	<b>\$89,829.62</b>	<b>-22.71%</b>
	Salaries	\$312,051.70	\$335,594.44	\$341,927.74	\$213,807.83	\$249,648.00	\$162,949.49	65.27%	\$86,698.51	
	Expenses	\$15,496.41	\$15,851.27	\$18,781.11	\$16,408.10	\$22,000.00	\$18,868.89	85.77%	\$3,131.11	
<b>Reserve Fund</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$100,000.00</b>	
<b>City Clerk</b>		<b>\$245,346.21</b>	<b>\$284,778.14</b>	<b>\$312,660.46</b>	<b>\$324,859.55</b>	<b>\$366,149.00</b>	<b>\$204,789.75</b>	<b>55.93%</b>	<b>\$161,359.25</b>	<b>28.57%</b>
	Salaries	\$213,572.94	\$237,546.03	\$267,537.03	\$288,200.97	\$297,082.00	\$188,580.81	63.48%	\$108,501.19	
	Expenses	\$31,773.27	\$47,232.11	\$45,123.43	\$36,658.58	\$69,067.00	\$16,208.94	23.47%	\$52,858.06	
<b>Elections</b>		<b>\$186,776.81</b>	<b>\$251,405.14</b>	<b>\$260,327.32</b>	<b>\$236,446.26</b>	<b>\$298,902.00</b>	<b>\$216,267.14</b>	<b>72.35%</b>	<b>\$82,634.86</b>	<b>18.89%</b>
	Salaries	\$132,185.72	\$159,640.82	\$183,974.86	\$163,632.28	\$177,802.00	\$137,342.90	77.24%	\$40,459.10	
	Expenses	\$54,591.09	\$91,764.32	\$76,352.46	\$72,813.98	\$121,100.00	\$78,924.24	65.17%	\$42,175.76	
<b>Harbormaster</b>		<b>\$7,560.88</b>	<b>\$33,579.76</b>	<b>\$11,590.79</b>	<b>\$11,093.89</b>	<b>\$18,279.00</b>	<b>\$8,082.06</b>	<b>44.22%</b>	<b>\$10,196.94</b>	<b>-45.57%</b>
	Salaries	\$2,499.96	\$2,499.96	\$1,458.31	\$2,499.96	\$2,500.00	\$1,666.64	66.67%	\$833.36	
	Expenses	\$5,060.92	\$31,079.80	\$10,132.48	\$8,593.93	\$15,779.00	\$6,415.42	40.66%	\$9,363.58	
<b>Veterans Benefits</b>		<b>\$2,839,875.25</b>	<b>\$2,953,789.81</b>	<b>\$3,098,147.05</b>	<b>\$3,046,938.11</b>	<b>\$3,099,342.00</b>	<b>\$2,070,116.20</b>	<b>66.79%</b>	<b>\$1,029,225.80</b>	<b>4.93%</b>
	Salaries	\$223,267.37	\$218,904.74	\$232,966.34	\$235,026.18	\$266,917.00	\$163,597.07	61.29%	\$103,319.93	
	Expenses	\$2,616,607.88	\$2,734,885.07	\$2,865,190.71	\$2,811,911.93	\$2,832,425.00	\$1,906,519.13	67.31%	\$925,905.87	

CITY OF FALL RIVER  
TRANSITION INFORMATION  
TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

ATTACHMENT T  
Page 2 of 8

Department	Category	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Revised Budget	FY 2015 Actuals/ Enc/Req	%	FY 2015 Remainder	FY12-15 % Increase
<b>Administrative Services</b>		<b>\$1,872,503.93</b>	<b>\$2,023,956.31</b>	<b>\$2,332,188.51</b>	<b>\$2,626,843.34</b>	<b>\$2,521,735.00</b>	<b>\$1,909,601.16</b>	<b>75.73%</b>	<b>\$612,133.84</b>	<b>24.59%</b>
	Salaries	\$886,201.96	\$994,448.38	\$1,074,374.42	\$1,276,619.79	\$1,243,329.00	\$857,854.58	69.00%	\$385,474.42	
	Expenses	\$986,301.97	\$1,029,507.93	\$1,257,814.09	\$1,350,223.55	\$1,278,406.00	\$1,051,746.58	82.27%	\$226,659.42	
<b>City Administration</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$207,359.33</b>	<b>\$229,475.00</b>	<b>\$131,479.62</b>	<b>57.30%</b>	<b>\$97,995.38</b>	
	Salaries	\$0.00	\$0.00	\$0.00	\$198,976.73	\$158,755.00	\$98,643.18	62.14%	\$60,111.82	
	Expenses	\$0.00	\$0.00	\$0.00	\$8,382.60	\$70,720.00	\$32,836.44	46.43%	\$37,883.56	
<b>Purchasing</b>		<b>\$160,988.65</b>	<b>\$180,915.75</b>	<b>\$218,117.15</b>	<b>\$188,715.56</b>	<b>\$191,486.00</b>	<b>\$133,693.41</b>	<b>69.82%</b>	<b>\$57,792.59</b>	
	Salaries	\$124,176.51	\$135,153.20	\$169,925.45	\$124,259.50	\$138,011.00	\$93,770.38	67.94%	\$44,240.62	
	Expenses	\$514.00	\$4,524.48	\$9,946.37	\$5,979.93	\$7,314.53	\$4,453.81	60.89%	\$2,860.72	
	C-W Expenses	\$36,358.14	\$41,238.07	\$38,245.33	\$58,476.13	\$46,160.47	\$35,469.22	76.84%	\$10,691.25	
<b>Law</b>		<b>\$584,592.24</b>	<b>\$632,278.63</b>	<b>\$700,873.11</b>	<b>\$670,210.58</b>	<b>\$604,307.00</b>	<b>\$386,248.31</b>	<b>63.92%</b>	<b>\$218,058.69</b>	
	Salaries	\$338,636.56	\$400,792.38	\$428,002.91	\$396,854.27	\$399,307.00	\$284,982.49	71.37%	\$144,324.51	
	Expenses	\$245,955.68	\$231,486.25	\$272,870.20	\$273,356.31	\$205,000.00	\$101,265.82	49.40%	\$103,734.18	
<b>Personnel</b>		<b>\$214,626.01</b>	<b>\$228,019.91</b>	<b>\$242,806.85</b>	<b>\$251,509.59</b>	<b>\$270,628.00</b>	<b>\$185,350.32</b>	<b>68.49%</b>	<b>\$85,277.68</b>	
	Salaries	\$212,497.26	\$218,334.21	\$225,094.85	\$225,163.53	\$245,713.00	\$170,863.32	69.54%	\$74,849.68	
	Expenses	\$2,128.75	\$9,685.70	\$17,712.00	\$16,346.06	\$24,915.00	\$14,487.00	58.15%	\$10,428.00	
<b>Mgmt. Info. Systems</b>		<b>\$912,297.03</b>	<b>\$982,742.02</b>	<b>\$1,170,391.40</b>	<b>\$1,309,048.28</b>	<b>\$1,225,839.00</b>	<b>\$1,072,829.50</b>	<b>87.52%</b>	<b>\$153,009.50</b>	
	Salaries	\$210,951.53	\$240,168.59	\$251,351.21	\$321,365.76	\$301,543.00	\$209,595.21	69.51%	\$91,947.79	
	Expenses	\$701,345.40	\$742,573.43	\$919,040.19	\$987,682.52	\$924,296.00	\$863,234.29	93.39%	\$61,061.71	
<b>Financial Services</b>		<b>\$1,398,096.40</b>	<b>\$1,600,166.78</b>	<b>\$1,864,220.36</b>	<b>\$2,036,229.71</b>	<b>\$2,317,518.00</b>	<b>\$1,544,429.09</b>	<b>66.64%</b>	<b>\$773,088.91</b>	<b>44.83%</b>
	Salaries	\$832,889.39	\$927,582.67	\$1,208,516.76	\$1,386,395.88	\$1,487,945.00	\$984,608.43	66.17%	\$503,336.57	
	Expenses	\$565,207.01	\$672,584.11	\$655,703.60	\$649,833.83	\$829,573.00	\$559,820.66	67.48%	\$269,752.34	
<b>Auditor</b>		<b>\$353,021.35</b>	<b>\$488,657.93</b>	<b>\$515,983.78</b>	<b>\$596,315.84</b>	<b>\$652,327.00</b>	<b>\$473,576.96</b>	<b>72.60%</b>	<b>\$178,750.04</b>	
	Salaries	\$199,615.05	\$225,280.17	\$332,912.80	\$386,008.31	\$473,028.00	\$280,386.84	67.89%	\$132,641.16	
	Expenses	\$153,406.30	\$263,377.76	\$183,070.98	\$210,307.53	\$229,299.00	\$193,190.12	80.73%	\$46,108.88	
<b>Assessor</b>		<b>\$449,896.83</b>	<b>\$320,739.48</b>	<b>\$431,252.99</b>	<b>\$397,327.76</b>	<b>\$503,380.00</b>	<b>\$303,364.35</b>	<b>60.27%</b>	<b>\$200,015.65</b>	
	Salaries	\$243,994.02	\$276,826.85	\$278,217.27	\$291,594.18	\$341,430.00	\$225,589.87	66.07%	\$115,840.13	
	Expenses	\$205,902.81	\$43,912.63	\$153,035.72	\$105,733.58	\$161,950.00	\$77,774.48	48.02%	\$84,175.52	
<b>Treasurer</b>		<b>\$306,520.24</b>	<b>\$450,454.14</b>	<b>\$588,233.75</b>	<b>\$681,814.38</b>	<b>\$692,163.00</b>	<b>\$456,761.39</b>	<b>65.99%</b>	<b>\$235,401.61</b>	
	Salaries	\$174,734.17	\$157,905.49	\$295,429.99	\$376,951.29	\$387,439.00	\$260,094.16	67.13%	\$127,344.84	
	Expenses	\$131,786.07	\$292,548.65	\$292,803.76	\$304,863.09	\$304,724.00	\$196,667.23	64.54%	\$108,056.77	
<b>Collector</b>		<b>\$288,657.98</b>	<b>\$340,315.23</b>	<b>\$328,749.84</b>	<b>\$360,771.73</b>	<b>\$469,648.00</b>	<b>\$310,726.39</b>	<b>66.16%</b>	<b>\$158,921.61</b>	
	Salaries	\$214,546.15	\$267,570.16	\$301,956.70	\$331,842.10	\$346,048.00	\$218,537.56	63.15%	\$127,510.44	
	Expenses	\$74,111.83	\$72,745.07	\$26,793.14	\$28,929.63	\$123,600.00	\$92,188.83	74.59%	\$31,411.17	

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

Department	Category	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Revised Budget	FY 2015 Actuals/Encl/Req	%	FY 2015 Remainder	FY12-15 % Increase
<b>Community Services</b>		<b>\$2,462,645.67</b>	<b>\$2,594,415.27</b>	<b>\$2,614,761.23</b>	<b>\$2,769,960.45</b>	<b>\$2,906,305.60</b>	<b>\$2,050,682.03</b>	<b>70.56%</b>	<b>\$855,623.57</b>	<b>12.02%</b>
	Salaries	\$2,000,713.37	\$2,115,381.17	\$2,204,032.75	\$2,337,431.83	\$2,458,795.00	\$1,713,056.83	69.67%	\$745,738.17	
	Expenses	\$461,932.30	\$479,034.10	\$410,728.48	\$432,528.62	\$447,510.60	\$337,625.20	75.45%	\$109,885.40	
	<b>Planning</b>	<b>\$225,759.79</b>	<b>\$301,507.83</b>	<b>\$243,463.60</b>	<b>\$226,067.70</b>	<b>\$244,277.00</b>	<b>\$154,120.01</b>	<b>63.09%</b>	<b>\$90,156.99</b>	
	Salaries	\$194,711.22	\$274,297.99	\$213,405.78	\$196,878.70	\$208,077.00	\$146,896.04	70.60%	\$61,180.96	
	Expenses	\$31,048.57	\$27,209.84	\$30,057.82	\$29,189.60	\$36,200.00	\$7,223.97	19.96%	\$28,976.03	
	<b>Licensing Board</b>	<b>\$37,920.78</b>	<b>\$41,434.75</b>	<b>\$40,767.72</b>	<b>\$44,408.16</b>	<b>\$45,410.00</b>	<b>\$29,783.42</b>	<b>65.59%</b>	<b>\$15,626.58</b>	
	Salaries	\$34,920.78	\$36,840.78	\$37,082.27	\$40,807.68	\$40,910.00	\$27,707.02	67.73%	\$13,202.98	
	Expenses	\$3,000.00	\$4,593.97	\$3,685.45	\$3,600.48	\$4,500.00	\$2,076.40	46.14%	\$2,423.60	
	<b>Code Enforcement</b>	<b>\$771,376.59</b>	<b>\$818,511.36</b>	<b>\$917,482.07</b>	<b>\$944,562.95</b>	<b>\$1,033,402.00</b>	<b>\$741,782.65</b>	<b>71.78%</b>	<b>\$291,619.35</b>	
	Salaries	\$695,480.89	\$744,336.28	\$844,941.66	\$880,804.98	\$963,222.00	\$675,850.65	70.17%	\$287,371.35	
	Expenses	\$75,895.70	\$74,175.08	\$72,540.41	\$63,757.97	\$70,180.00	\$65,932.00	93.95%	\$4,248.00	
	<b>Preventative Care (Public Health)</b>	<b>\$231,638.58</b>	<b>\$175,610.52</b>	<b>\$129,877.56</b>	<b>\$130,984.71</b>	<b>\$138,537.00</b>	<b>\$105,069.77</b>	<b>75.84%</b>	<b>\$33,467.23</b>	
	Salaries	\$229,780.07	\$173,367.64	\$127,546.60	\$128,830.44	\$136,211.00	\$103,910.51	76.29%	\$32,300.49	
	Expenses	\$1,858.51	\$2,242.88	\$2,330.96	\$2,154.27	\$2,326.00	\$1,159.26	49.84%	\$1,166.74	
	<b>Health - Youth Services</b>	<b>\$33,962.50</b>	<b>\$36,600.22</b>	<b>\$37,023.09</b>	<b>\$37,938.65</b>	<b>\$38,314.00</b>	<b>\$26,113.96</b>	<b>68.16%</b>	<b>\$12,200.04</b>	
	Salaries	\$33,962.50	\$36,600.22	\$37,023.09	\$37,938.65	\$38,314.00	\$26,113.96	68.16%	\$12,200.04	
	<b>Health Administration</b>	<b>\$135,213.72</b>	<b>\$125,130.84</b>	<b>\$179,822.75</b>	<b>\$177,389.35</b>	<b>\$194,984.00</b>	<b>\$131,896.59</b>	<b>67.64%</b>	<b>\$63,087.41</b>	
	Salaries	\$133,515.90	\$122,635.29	\$177,069.50	\$173,808.43	\$190,459.00	\$130,228.13	68.38%	\$60,230.87	
	Expenses	\$1,697.82	\$2,495.55	\$2,753.25	\$3,580.92	\$4,525.00	\$1,668.46	36.87%	\$2,856.54	
	<b>Council on Aging</b>	<b>\$94,147.07</b>	<b>\$122,089.87</b>	<b>\$93,376.08</b>	<b>\$96,730.31</b>	<b>\$153,600.00</b>	<b>\$120,650.72</b>	<b>78.55%</b>	<b>\$32,949.28</b>	
	Salaries	\$94,147.07	\$102,289.87	\$93,376.08	\$96,730.31	\$126,300.00	\$99,450.72	78.74%	\$26,849.28	
	Expenses	\$0.00	\$19,800.00	\$0.00	\$0.00	\$27,300.00	\$21,200.00	77.66%	\$6,100.00	
	<b>Library</b>	<b>\$892,480.39</b>	<b>\$952,115.96</b>	<b>\$972,948.36</b>	<b>\$1,111,878.62</b>	<b>\$1,057,781.60</b>	<b>\$741,264.91</b>	<b>70.08%</b>	<b>\$316,516.69</b>	
	Salaries	\$544,048.69	\$603,599.18	\$673,567.77	\$781,633.24	\$755,302.00	\$502,899.80	66.58%	\$252,402.20	
	Expenses	\$348,431.70	\$348,516.78	\$299,380.59	\$330,245.38	\$302,479.60	\$238,365.11	78.80%	\$64,114.49	
	<b>Conservation Commission</b>	<b>\$40,146.25</b>	<b>\$21,413.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>	<b>\$0.00</b>	
	Salaries	\$40,146.25	\$21,413.92	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	
	<b>Community Maintenance</b>	<b>\$7,828,137.46</b>	<b>\$6,230,216.30</b>	<b>\$8,578,744.74</b>	<b>\$9,978,651.35</b>	<b>\$8,066,174.00</b>	<b>\$6,332,946.90</b>	<b>78.51%</b>	<b>\$1,733,227.10</b>	<b>29.47%</b>
	Salaries	\$3,207,669.01	\$3,333,320.00	\$3,753,180.78	\$3,960,622.71	\$4,743,344.00	\$3,274,096.79	69.03%	\$1,469,247.21	
	Expenses	\$4,620,468.45	\$2,896,896.30	\$4,825,563.96	\$5,018,028.64	\$3,322,830.00	\$3,058,850.11	92.06%	\$263,979.89	
	Capital	\$0.00	\$0.00	\$0.00	\$175,000.00	\$0.00	\$0.00	#DIV/0!	\$0.00	
	<b>Streets &amp; Highways</b>	<b>\$2,164,521.98</b>	<b>\$2,142,387.94</b>	<b>\$2,433,911.34</b>	<b>\$2,660,541.72</b>	<b>\$3,436,227.00</b>	<b>\$2,418,399.93</b>	<b>70.38%</b>	<b>\$1,017,827.07</b>	
	Salaries	\$1,246,184.63	\$1,337,656.70	\$1,467,802.48	\$1,625,197.43	\$2,372,739.00	\$1,644,445.88	69.31%	\$728,293.12	
	Expenses	\$918,337.35	\$804,731.84	\$966,108.86	\$1,035,344.29	\$1,063,488.00	\$773,954.05	72.78%	\$289,533.95	



CITY OF FALL RIVER  
TRANSITION INFORMATION  
TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

Department	Category	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Revised Budget	FY 2015 Actuals/ Enc/Red	%	FY 2015 Remainder	FY12-15 % Increase	
Environmental Police	Salaries	\$219,950.83	\$225,741.25	\$239,779.20	\$258,959.29	\$261,301.00	\$181,990.29	69.65%	\$79,310.71		
	Animal Control	\$159,631.03	\$179,695.29	\$169,741.22	\$192,767.84	\$191,333.00	\$142,610.63	74.54%	\$48,722.37		
	Salaries	\$91,904.12	\$108,113.19	\$98,937.92	\$119,855.47	\$119,333.00	\$72,516.24	60.77%	\$46,816.76		
	Expenses	\$67,726.91	\$71,582.10	\$70,803.30	\$72,912.37	\$72,000.00	\$70,094.39	97.35%	\$1,905.61		
Fire & Emergency Mgmt.	Salaries	\$10,448,440.40	\$11,464,330.36	\$11,491,924.28	\$11,465,681.55	\$15,001,667.40	\$10,803,241.72	72.01%	\$4,198,425.68	30.86%	
	Expenses	\$9,863,388.91	\$10,912,593.30	\$10,781,796.40	\$10,865,423.97	\$14,395,071.00	\$10,460,306.25	72.67%	\$3,934,764.75		
	Capital	\$565,069.26	\$551,737.06	\$642,656.66	\$570,257.58	\$606,596.40	\$342,935.47	56.53%	\$263,660.93		
	Capital	\$19,982.23	\$0.00	\$67,471.22	\$30,000.00	\$0.00	\$0.00	#DIV/0!	\$0.00		
Emergency Management	Salaries	\$14,798.09	\$13,824.67	\$15,897.27	\$19,231.27	\$19,250.00	\$13,331.62	69.26%	\$5,918.38		
	Expenses	\$9,999.97	\$9,999.96	\$9,999.96	\$15,000.00	\$15,000.00	\$10,000.00	66.67%	\$5,000.00		
	Capital	\$4,798.12	\$3,824.71	\$4,217.48	\$4,231.27	\$4,250.00	\$3,331.62	78.39%	\$918.38		
	Capital	\$0.00	\$0.00	\$1,619.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Insurance	Employee's Group Insurance	\$37,949,335.05	\$39,646,525.47	\$40,429,816.49	\$41,341,618.63	\$37,055,419.00	\$23,931,665.55	64.58%	\$13,123,753.45	-6.54%	
	Empl. Grp. Ins. (Oth. Pers. Srv.)	\$36,191,395.34	\$37,502,024.32	\$38,453,923.28	\$38,581,737.92	\$33,921,909.00	\$22,590,710.35	66.60%	\$11,331,198.65		
	Medicare Insurance	\$0.00	\$0.00	\$0.00	\$599,341.10	\$303,510.00	\$0.00	\$0.00	0.00%	\$303,510.00	
	Unemployment Compensation	\$417,658.92	\$428,945.02	\$477,243.58	\$518,894.46	\$600,000.00	\$427,772.93	71.30%	\$172,227.07		
	Worker's Compensation (Med/Dnt)	\$168,832.97	\$150,580.04	\$41,666.86	\$97,115.13	\$475,000.00	\$275,236.37	57.94%	\$199,763.63		
	Worker's Compensation (Med/Dnt)	\$235,192.50	\$318,710.41	\$484,455.81	\$376,496.79	\$280,000.00	\$62,064.21	22.17%	\$217,935.79		
Insurance	\$466,172.40	\$692,392.99	\$528,245.43	\$450,769.62	\$550,000.00	\$364,552.49	66.28%	\$185,447.51			
	Insurance	\$440,082.92	\$553,872.69	\$444,321.53	\$726,263.61	\$925,000.00	\$271,329.20	22.85%	\$713,670.80		
Claims & Damages		\$372,977.30	\$391,690.52	\$305,994.01	\$357,894.33	\$350,000.00	\$54,553.43	15.59%	\$295,446.57	-10.64%	
Court Judgments		\$0.00	\$150,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00		
Pension Contribution	School Retirement Cont.	\$15,700,791.28	\$18,070,647.77	\$18,517,753.17	\$19,304,992.02	\$21,605,576.00	\$21,644,691.24	100.18%	(\$39,115.24)	19.56%	
	Retirement System	\$3,786,068.00	\$4,730,248.00	\$4,881,926.00	\$5,074,127.00	\$5,271,498.00	\$5,271,498.00	100.00%	\$0.00		
	Pensions - Non-Contributory	\$11,904,773.75	\$13,335,152.95	\$13,633,203.76	\$14,230,865.02	\$16,328,078.00	\$16,373,193.24	100.28%	(\$45,115.24)		
		\$9,949.53	\$5,246.82	\$2,623.41	\$0.00	\$6,000.00	\$0.00	0.00%	\$6,000.00		

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

ATTACHMENT T  
 Page 6 of 8

Department	Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015	FY 2015	FY 2015
		Actuals	Actuals	Actuals	Actuals	Revised Budget	Actuals/Encl/Reg	%	Remainder	% Increase	
Debt Service	School Debt Principal	\$14,186,786.33	\$12,439,508.30	\$11,262,116.68	\$9,743,656.77	\$10,439,379.24	\$7,628,195.35	73.07%	\$2,811,183.89	-16.08%	
	School Debt Interest	\$5,932,906.65	\$6,162,906.65	\$4,693,106.65	\$3,760,306.65	\$3,842,507.00	\$2,407,907.00	62.66%	\$1,434,600.00		
	School Temporary Loan Interest	\$4,514,420.85	\$3,512,037.69	\$2,572,951.68	\$2,327,467.80	\$2,203,576.00	\$1,809,955.29	82.14%	\$393,620.71		
	City Debt Issuance	\$0.00	\$59,500.00	\$44,004.11	\$0.00	\$0.00	\$86,138.89	#DIV/0!	(\$86,138.89)		
	City Debt Other (Maturing Debt)	\$2,666,695.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,094.04	#DIV/0!	(\$117,094.04)		
	City Long-Term Debt Service	\$792,606.29	\$2,015,871.63	\$2,949,706.20	\$3,075,743.08	\$3,824,354.00	\$2,506,087.76	65.53%	\$1,318,266.24		
City Debt Other	\$280,157.54	\$58,696.00	\$108,135.41	\$67,070.78	\$67,070.78	\$701,012.37	123.21%	(\$132,070.13)			
Fire Debt Service	\$0.00	\$0.00	\$314,957.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00		
Education - All Other	Regional Voke High School	\$2,986,052.00	\$2,999,396.00	\$3,109,531.00	\$3,287,021.25	\$3,499,632.00	\$2,568,644.87	73.40%	\$930,987.13	16.68%	
	Bristol Agricultural School	\$2,856,692.00	\$2,908,844.00	\$3,040,000.00	\$3,216,624.25	\$3,425,851.00	\$2,498,247.87	72.92%	\$927,603.13		
		\$129,360.00	\$90,552.00	\$69,531.00	\$70,397.00	\$73,781.00	\$70,397.00	95.41%	\$3,384.00		
Assessments		\$9,313,274.53	\$9,883,546.48	\$9,878,556.01	\$10,528,440.81	\$13,477,433.00	\$6,360,977.91	47.20%	\$7,116,455.09	36.36%	
Cherry Sheet Offsets		\$0.00	\$0.00	\$0.00	\$0.00	\$316,621.00	\$0.00	0.00%	\$316,621.00		
Other Financial Uses		\$0.00	\$0.00	\$0.00	\$0.00	\$2,890,653.49	\$0.00	0.00%	\$2,890,653.49		
Retirement Board Salaries		(\$3,580.90)	\$3,744.03	\$0.00	(\$41.11)	\$0.00	\$4,196.78	#DIV/0!	(\$4,196.78)		
General Unclassified Expenses		\$5,200,183.00	\$5,841,740.00	\$5,658,830.00	\$8,661,734.00	\$5,276,172.00	\$4,894,511.75	92.77%	\$381,660.25		

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

ATTACHMENT T  
 Page 7 of 8

Department	Category	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Revised Budget	FY 2015 Actuals/ En/Red	%	FY 2015 Remainder	FY12-15 % Increase
<b>GENERAL FUND (SCHOOLS)</b>		<b>N/A</b>	<b>\$83,236,701.60</b>	<b>\$88,113,737.10</b>	<b>\$91,011,207.76</b>	<b>\$98,301,000.00</b>	<b>\$51,249,172.82</b>	<b>52.13%</b>	<b>\$47,051,827.18</b>	<b>18.10%</b>
<b>Salaries</b>		<b>N/A</b>	<b>\$63,628,417.28</b>	<b>\$66,608,591.63</b>	<b>\$67,452,200.24</b>	<b>\$72,241,068.00</b>	<b>\$37,212,223.42</b>	<b>51.51%</b>	<b>\$35,028,844.58</b>	
	Professional Salaries	N/A	\$7,318,479.08	\$7,433,463.35	\$7,993,223.78	\$8,603,558.00	\$4,808,566.51	55.89%	\$3,794,991.49	
	Attendance Officer Salaries	N/A	\$393,243.46	\$378,547.59	\$389,701.00	\$404,842.00	\$204,863.59	50.60%	\$199,978.41	
	Guidance Salaries	N/A	\$2,342,304.51	\$2,635,289.38	\$2,502,750.05	\$2,977,152.00	\$1,292,332.83	43.41%	\$1,684,819.17	
	Medical service Salaries	N/A	\$1,122,452.79	\$1,202,060.53	\$1,218,188.52	\$1,296,707.00	\$653,179.12	51.21%	\$643,527.88	
	Grant Writer Salaries	N/A	\$28,941.59	\$29,524.49	\$30,097.27	\$34,000.00	\$20,827.60	61.26%	\$13,172.40	
	Secretary/Bookkeeper Salaries	N/A	\$1,188,523.26	\$1,208,786.43	\$1,395,381.50	\$1,442,835.00	\$932,911.19	64.66%	\$509,923.81	
	Coaches Salaries	N/A	\$223,243.00	\$269,113.00	\$281,960.71	\$301,580.00	\$170,291.00	56.47%	\$131,289.00	
	Tutors Salaries	N/A	\$101,972.04	\$179,612.15	\$122,869.15	\$200,000.00	\$62,280.01	31.14%	\$137,719.99	
	Teachers Salaries	N/A	\$40,376,902.66	\$42,098,871.93	\$41,804,349.43	\$45,073,232.00	\$22,019,604.79	48.85%	\$23,053,627.21	
	Substitutes Salaries	N/A	\$1,270,678.58	\$1,154,134.77	\$1,293,810.74	\$897,413.00	\$524,712.61	58.47%	\$372,700.39	
	Aides/Paraprofessionals Salaries	N/A	\$3,616,904.28	\$3,988,177.64	\$4,037,441.01	\$4,445,006.00	\$2,190,937.21	49.29%	\$2,254,068.79	
	Security Salaries	N/A	\$547,410.31	\$550,216.69	\$611,412.92	\$571,566.00	\$408,529.29	71.48%	\$163,036.71	
	Custodial Salaries	N/A	\$3,464,404.66	\$3,341,370.66	\$3,460,201.68	\$3,587,814.00	\$2,427,349.96	67.66%	\$1,160,464.04	
	Grounds/Maintenance Salaries	N/A	\$687,928.38	\$672,330.41	\$727,526.09	\$727,618.00	\$471,552.11	64.81%	\$256,065.89	
	Overtime Salaries	N/A	\$610,527.23	\$570,573.85	\$655,621.25	\$385,000.00	\$384,037.92	97.75%	\$962.08	
	Other Salaries	N/A	\$117,318.45	\$120,031.98	\$124,558.65	\$124,432.00	\$84,100.05	67.59%	\$40,331.95	
	Uniform Allowance Salaries	N/A	\$45,900.00	\$44,025.00	\$48,025.00	\$49,850.00	\$44,775.00	89.82%	\$5,075.00	
	Professional Development Stipends Salaries	N/A	\$171,283.00	\$732,461.78	\$885,081.49	\$1,118,463.00	\$511,372.63	45.72%	\$607,090.37	
<b>Expenses</b>		<b>N/A</b>	<b>\$19,608,284.32</b>	<b>\$21,369,701.86</b>	<b>\$23,559,007.52</b>	<b>\$26,059,932.00</b>	<b>\$14,036,949.40</b>	<b>53.86%</b>	<b>\$12,022,982.60</b>	
	Worker's Compensation Expense	N/A	\$608,323.34	\$551,095.90	\$572,689.69	\$414,661.00	\$373,757.07	90.14%	\$40,903.93	
	Unemployment Compensation Expense	N/A	\$544,547.24	\$458,492.94	\$584,911.31	\$532,700.00	\$285,647.14	53.62%	\$247,052.86	
	Retirement Contributions Expense	N/A	\$11,382.55	\$11,382.54	\$13,470.39	\$11,383.00	\$8,858.52	77.82%	\$2,524.48	
	Other Personnel Services Expense	N/A	\$335,331.54	\$227,252.71	\$280,116.56	\$305,370.00	\$131,484.77	43.06%	\$173,885.23	
	Heat Expense	N/A	\$768,642.44	\$824,360.27	\$1,020,451.50	\$1,158,918.00	\$340,003.02	29.34%	\$818,914.98	
	Non-Energy Utilities Expense	N/A	\$1,920,948.04	\$2,014,731.10	\$2,306,073.28	\$2,096,744.00	\$1,479,420.60	70.56%	\$617,323.40	
	Office Eqpt. Furniture Maintenance Expense	N/A	\$135,762.53	\$135,838.50	\$167,312.21	\$137,106.00	\$126,698.01	92.41%	\$10,407.99	
	Buildings - Rental & Leases Expense	N/A	\$62,756.00	\$62,756.00	\$128,056.00	\$64,756.00	\$43,017.00	66.43%	\$21,739.00	
	Services - General Maintenance Expense	N/A	\$50,137.27	\$52,953.56	\$61,323.53	\$50,870.00	\$23,194.00	45.59%	\$27,676.00	
	Contracted Services Expense	N/A	\$2,139,773.89	\$2,356,998.45	\$2,702,865.88	\$3,387,066.00	\$2,033,808.79	60.05%	\$1,353,257.21	
	Trainer Services Expense	N/A	\$39,000.00	\$39,390.00	\$39,780.00	\$39,780.00	\$19,890.00	50.00%	\$19,890.00	
	Medical & Dental Expense	N/A	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	100.00%	\$0.00	
	Legal Services Expense	N/A	\$44,351.92	\$49,275.69	\$42,072.93	\$42,160.00	\$15,617.86	37.04%	\$26,542.14	
	Advertising Expense	N/A	\$101,215.54	\$109,142.31	\$141,415.08	\$101,500.00	\$68,485.90	67.47%	\$33,014.10	
	Tuition Expense	N/A	\$400.00	\$625.00	\$755.00	\$300.00	\$530.00	176.67%	(\$230.00)	
	Student Transportation Expense	N/A	\$4,528,397.53	\$6,025,706.05	\$5,568,477.53	\$6,103,960.00	\$2,869,722.39	47.01%	\$3,234,187.61	
	Telephone/Communications Expense	N/A	\$5,312,198.25	\$5,317,900.47	\$6,144,781.74	\$7,970,000.00	\$3,696,024.34	46.37%	\$4,273,975.66	
	Postage/Communications Expense	N/A	\$210,735.00	\$0.00	\$723,085.60	\$0.00	\$0.00	#DIV/0!	\$0.00	
	Admin Contractual Services Expense	N/A	\$55,661.17	\$66,150.07	\$62,561.35	\$78,026.00	\$59,218.22	75.90%	\$18,807.78	
		N/A	\$57,076.43	\$45,486.88	\$45,458.83	\$52,828.00	\$40,011.27	75.74%	\$12,816.73	

CITY OF FALL RIVER  
 TRANSTION INFORMATION  
 TRENDS IN ACTUAL BUDGET EXPENDITURES, FY 2011 - FY 2015

Department	Category	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Revised Budget	FY 2015 Actuals/ Enc/Req	%	FY 2015 Remainder	FY12-15 % Increase
	Copier Services Expense	N/A	\$411,204.55	\$415,197.94	\$431,706.95	\$423,664.00	\$347,668.85	82.06%	\$75,995.15	
	Copier Supplies Expense	N/A	\$9,530.20	\$10,511.20	\$9,750.00	\$9,750.00	\$8,563.20	87.83%	\$1,186.80	
	General Classroom Supplies Expense	N/A	\$776,125.00	\$752,538.75	\$731,263.74	\$841,219.00	\$600,381.77	71.37%	\$240,837.23	
	Educational Supplies Expense	N/A	\$439.34	\$474.48	\$1,046.27	\$542.00	\$1,242.00	229.15%	(\$700.00)	
	Textbooks/Technology Materials Expense	N/A	\$387,177.53	\$532,075.49	\$425,401.44	\$721,500.00	\$654,309.51	90.69%	\$67,190.49	
	Textbooks/Technology Materials Expense	N/A	\$0.00	\$0.00	\$0.00	\$3,069.00	\$0.00	0.00%	\$3,069.00	
	Other Supplies Expense	N/A	\$76,141.07	\$76,084.05	\$77,004.00	\$81,461.00	\$46,557.18	57.15%	\$34,903.82	
	Audit of Municipal Accounts Expense	N/A	\$4,000.00	\$4,000.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$10,000.00	
	In-State Travel/Mileage Expense	N/A	\$39,920.37	\$34,386.80	\$30,026.96	\$38,016.00	\$27,067.77	71.20%	\$10,948.23	
	Dues, Memberships Expense	N/A	\$31,046.67	\$42,925.00	\$37,105.58	\$35,126.00	\$33,955.13	96.67%	\$1,170.87	
	Other Insurance Expense	N/A	\$9,055.00	\$10,475.00	\$14,372.00	\$16,900.00	\$16,865.00	99.79%	\$35.00	
	Medicare Insurance Expense	N/A	\$927,003.91	\$922,672.65	\$952,774.95	\$1,037,603.00	\$590,118.01	56.87%	\$447,484.99	
<b>Capital</b>		<b>N/A</b>	<b>\$0.00</b>	<b>\$135,443.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Improvements Capital	N/A	\$0.00	\$135,443.61	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00
<b>TOTAL, GENERAL FUND</b>										
	Salaries		\$98,482,700.52	\$103,770,570.94	\$106,738,294.43	\$116,762,530.00	\$68,611,597.60	58.76%	\$48,150,932.40	
	Expenses		\$28,998,030.71	\$33,105,332.94	\$35,627,527.10	\$36,707,189.44	\$22,294,300.17	60.74%	\$14,412,889.27	
	Capital		\$0.00	\$202,914.83	\$205,000.00	\$0.00	\$0.00	#DIV/0!	\$0.00	
	Debt		\$12,439,508.30	\$11,262,116.68	\$9,743,656.77	\$10,439,379.24	\$7,628,195.35	73.07%	\$2,814,183.89	
	Pensions		\$18,070,647.77	\$18,517,753.17	\$19,304,992.02	\$21,605,576.00	\$21,644,691.24	100.18%	(\$39,115.24)	
	Insurance		\$39,646,525.47	\$40,429,816.49	\$41,341,618.63	\$37,055,419.00	\$23,931,665.55	64.58%	\$13,123,753.45	
	Assessments		\$12,882,942.48	\$12,988,087.01	\$13,815,462.06	\$16,977,065.00	\$8,929,622.78	52.60%	\$8,047,442.22	
	Other		\$6,383,430.52	\$6,464,824.01	\$9,019,628.33	\$8,833,446.49	\$4,949,065.18	56.03%	\$3,884,381.31	
			\$216,903,785.77	\$226,741,416.07	\$235,796,179.34	\$248,380,605.17	\$157,989,137.87	63.61%	\$90,391,467.30	

**CITY OF FALL RIVER  
TRANSITION INFORMATION  
REVENUE SUMMARY, FY 2011 TO FY 2015**

As of 2/28/15

**ATTACHMENT U**

Page 1 of 2

<u>Category</u>	<u>FY 2011 Actual Revenue</u>	<u>FY 2012 Actual Revenue</u>	<u>FY 2013 Actual Revenue</u>	<u>FY 2014 Actual Revenue</u>	<u>FY 2015 YTD Actual Revenue</u>
PERSONAL PROPERTY	-\$3,280,978.54	-\$4,275,440.95	-\$3,962,274.70	-\$4,120,693.74	-\$3,706,054.75
REAL PROPERTY	-\$68,177,961.43	-\$68,691,787.36	-\$72,966,364.82	-\$76,106,598.45	-\$58,065,598.40
TAX LIENS REDEEMED	-\$1,433,772.48	-\$1,988,317.40	-\$1,546,835.15	-\$1,493,344.99	-\$1,429,411.10
TAX LIENS FORECLOSED	-\$331,685.00	\$0.00	\$424,136.72	-\$71,924.00	\$0.00
MOTOR VEHICLE EXCISE	-\$5,687,154.34	-\$5,539,526.62	-\$5,788,162.60	-\$6,341,925.11	-\$1,396,375.28
MOT VEH EXC SURCHARGE	-\$116,780.00	-\$162,840.00	-\$150,900.00	-\$131,442.00	-\$70,020.00
OTHER EXCISE	-\$70,811.32	-\$63,905.81	-\$84,147.21	-\$74,633.06	-\$58,404.53
INT & PEN ON PP TAXES	-\$19,195.86	-\$35,905.27	-\$56,540.89	-\$33,473.69	-\$15,913.37
INT & PEN ON RE TAXES	-\$380,779.63	-\$212,733.50	-\$206,935.90	-\$194,461.76	-\$89,376.19
FAIL TO FILE INC & EXP FORM	-\$5,667.31	\$0.00	\$0.00	\$50.00	\$0.00
INT & PEN ON TAX LIENS	-\$243,999.66	-\$530,009.54	-\$417,736.97	-\$490,367.32	-\$475,282.41
INT & PEN ON VEHICLE EXCISE	-\$182,447.69	-\$217,820.25	-\$226,753.23	-\$213,759.87	-\$124,634.94
INT & PEN ON OTHER EXCISES	-\$589.81	-\$507.79	-\$234.16	-\$1,274.00	-\$356.38
LIEN CERTIFICATES	-\$99,080.00	-\$133,075.00	-\$108,200.00	-\$95,300.00	-\$55,150.00
TREASURER/COLLECTOR O/S	-\$600.96	-\$596.40	\$421.89	-\$369.13	\$2,493.14
PILOT - HOUSING AUTHORITY	-\$180,064.62	-\$318,258.12	-\$297,310.59	-\$340,770.98	\$0.00
PILOT - MILLIKEN APARTMENTS	-\$146,648.00	\$0.00	\$0.00	\$0.00	\$0.00
PILOT - OTHERS	-\$110,524.34	\$0.00	-\$37,680.00	-\$20,365.04	\$0.00
CONSTABLE FEES	-\$272.50	-\$635.00	-\$715.00	-\$1,030.00	-\$490.00
ABATEMENTS VET/ELDERLY	-\$338,204.00	-\$344,086.00	-\$344,979.00	-\$360,634.00	-\$120,718.00
LOSS OF TAXES ON STATE LAND	-\$257,189.00	-\$266,388.00	-\$266,474.00	-\$271,743.00	-\$206,216.00
VETERANS BENEFITS	-\$1,769,676.00	-\$1,916,607.00	-\$2,042,765.00	-\$2,126,732.00	-\$1,059,061.00
URBAN REDEVELOPMENT EXCISE	-\$277,304.00	-\$63,674.34	-\$62,247.71	-\$37,574.00	\$0.00
POLICE CAREER INCENTIVE - CS	-\$46,210.72	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL AID	-\$20,156,220.00	-\$20,156,220.00	-\$20,156,220.00	-\$20,632,671.00	-\$14,136,569.00
MEALS TAX	-\$262,321.24	-\$861,378.51	-\$909,041.91	-\$949,937.76	-\$524,605.32
SCHOOL AID - CHAPTER 70	-\$89,259,671.53	-\$93,795,274.53	-\$96,330,543.51	-\$100,236,571.30	-\$68,619,354.81
SCHOOL CHOICE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	-\$9,796.00	\$0.00
CHARTER SCHOOL TUITION REIMB	-\$1,431,501.00	-\$1,417,335.00	-\$921,095.00	-\$1,464,115.00	-\$1,367,601.00
CONSTRUCTION OF SCHOOL PROJECTS	-\$4,357,943.00	-\$4,357,941.00	-\$1,243,657.00	\$0.00	\$0.00
MISC RECEIPTS NONRECURRING	\$0.00	\$0.00	-\$34,318.13	-\$783,660.48	\$0.00
SALES OF INVENTORY	\$0.00	\$0.00	\$0.00	-\$85.00	\$0.00
VALUE CHANGE/LOSS/GAIN	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,289.53
INTEREST ON INVESTMENTS	-\$91,800.24	-\$137,878.39	-\$108,432.64	-\$67,930.75	-\$34,416.59
MEDICARE PART D SUBSIDY	-\$1,423,899.85	-\$890,205.67	-\$765,920.14	-\$915,259.19	-\$349,168.33
GAIN ON SALE TAX FORCLOSURES	-\$30,182.89	\$0.00	-\$61,716.72	\$0.00	\$0.00
COURT FINES	-\$276,481.71	-\$299,138.53	-\$330,604.33	-\$589,184.10	-\$261,011.85
PRIOR YR MEMA RECEIPTS	\$0.00	\$0.00	-\$198,017.75	-\$7,678.17	\$0.00
PRIOR YR RECEIPTS	\$0.00	\$0.00	-\$31,927.01	-\$228,057.47	-\$32,309.78
MEDICAID REIMBURSEMENT	-\$1,046,282.85	-\$1,258,959.65	-\$1,407,876.52	-\$1,202,083.44	-\$446,224.73
PROCEEDS OF ISS OF BOND - PREM	-\$38,250.00	\$0.00	-\$500.00	\$0.00	\$0.00
TRANSFER FROM STAB FUND	\$0.00	-\$500,000.00	-\$226,000.00	\$0.00	-\$6,760,079.00
TRANSFERS FROM OTHER FUNDS	\$0.00	-\$38,376.00	\$0.00	-\$130,403.11	\$0.00
TRANSFERS FROM SPECIAL REVENUE	-\$1,302,659.25	-\$179,690.26	-\$1,086,946.02	-\$219,059.24	-\$656,454.00
TRANSFERS ENT FUND	-\$6,099,987.00	-\$6,254,943.92	-\$7,042,552.92	-\$7,726,914.00	-\$3,665,889.50
TRANSFERS FROM CDA DEBT SERV	\$0.00	-\$800,000.00	-\$500,000.00	-\$500,000.00	-\$363,456.00
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	-\$45,781.49	\$0.00
	-\$208,934,797.77	-\$215,709,455.81	-\$219,498,067.92	-\$228,237,553.64	-\$164,088,998.65
NET OF TRANSFERS/OTHER FIN SOURCES	-\$201,532,151.52	-\$207,936,445.63	-\$210,642,568.98	-\$219,615,395.80	-\$152,643,120.15

**CITY OF FALL RIVER  
TRANSITION INFORMATION  
REVENUE SUMMARY, FY 2011 TO FY 2015**

As of 2/28/15

**ATTACHMENT U**

Page 2 of 2

<u>Category</u>	<u>FY 2011 Actual Revenue</u>	<u>FY 2012 Actual Revenue</u>	<u>FY 2013 Actual Revenue</u>	<u>FY 2014 Actual Revenue</u>	<u>FY 2015 YTD Actual Revenue</u>
MAYOR'S OFFICE REVENUE	-16,769.02	-13,458.00	-1,574.00	-29,601.00	0.00
AUDITOR'S OFFICE REVENUE	0.00	-67.00	-31.00	0.00	-29,803.96
PURCHASING DEPT REVENUE	0.00	-1,997.00	-50,284.00	-13,805.00	-7,175.08
ASSESSOR'S OFFICE REVENUE	-8,222.31	-2,930.53	-7,107.97	-17,701.73	-6,300.61
TREASURER'S OFFICE REVENUE	-200,120.88	-12,057.58	-241,059.63	-19,302.13	-15,131.40
COLLECTOR'S OFFICE REVENUE	-4,367.68	-7,943.18	-4,691.92	-6,093.17	-2,426.27
LAW DEPT REVENUE	-4,425.20	-11,089.20	0.00	0.00	0.00
PERSONNEL DEPT REVENUE	-1,455.75	-1,165.65	-1,092.44	-750.39	-396.98
INFORMATION SYSTEMS REVENUE	-25,169.66	-15,823.75	-7,571.92	-14,977.26	-8,681.86
CITY CLERK REVENUE	-385,423.60	-402,170.20	-400,382.68	-384,645.93	-220,877.22
ELECTION COMMISSION REVENUE	-19,519.20	-9,419.10	-17,026.50	-126,326.02	-20,377.65
PLANNING DEPT REVENUE	-44,346.50	-35,018.25	-45,956.00	-44,720.00	-58,879.00
LICENSE BOARD REVENUE	-515,341.06	-496,492.05	-504,677.70	-513,738.57	-501,585.00
POLICE DEPARTMENT REVENUE	-227,422.03	-247,908.52	-303,110.51	-265,977.33	-192,765.16
FIRE DEPARTMENT REVENUE	-251,673.69	-246,414.88	-250,083.40	-256,437.65	-220,117.11
CODE ENFORCEMENT REVENUE	-749,484.05	-786,719.69	-912,811.61	-793,946.49	-504,060.37
FOOD/MILK LICENSES	-146,815.00	-143,046.50	-149,892.50	-162,245.00	-154,080.00
SANITARY LICENSES	-31,550.00	-27,496.00	-34,335.00	-27,395.00	-20,599.00
WEIGHTS & MEASURES	-15,313.00	-16,735.00	-9,212.00	-18,899.00	-8,375.00
HARBORMASTER REVENUE	0.00	-470.00	-25.00	0.00	-2,730.00
PUBLIC WORKS REVENUE	-129,070.09	-95,446.92	-123,933.92	-123,933.92	-33,676.37
PUBLIC WORKS-BUILDINGS REVENUE	-10,868.23	-43,927.22	-1,037.14	0.00	-160.00
TRAFFIC & PARKING REVENUE	-1,053,907.83	-1,160,084.64	-1,217,248.97	-1,317,429.92	-793,188.51
ENGINEERING REVENUE	-62,455.84	-63,262.50	-75,869.50	-96,634.00	-54,499.00
HOSPITAL - CLINIC REVENUE	-247.20	0.00	0.00	0.00	0.00
HEALTH ADMINISTRATION REVENUE	-80,251.76	-68,217.65	-51,654.11	-55,256.78	-55,953.97
COUNCIL ON AGING REVENUE	-246.32	-175.00	-274.00	-221.02	-110.00
LIBRARY REVENUE	-25,209.79	-28,924.65	-30,678.73	-33,453.35	-20,814.08
RECREATION & CEMETERY REVENUE	-88,560.24	-79,048.63	-81,705.00	-60,275.00	-68,635.00
PARKS REVENUE	0.00	0.00	0.00	0.00	-120.00
CITY DEBT OTHER REVENUE	0.00	0.00	0.00	0.00	-1,840,683.26
PENSION REVENUE	-3,531.30	-1,601.94	-4,805.82	-3,203.88	0.00
	<b>-\$4,101,767.23</b>	<b>-\$4,019,111.23</b>	<b>-\$4,528,132.97</b>	<b>-\$4,386,969.54</b>	<b>-\$4,842,201.86</b>
<b>NET OF DEBT &amp; PENSION REVENUES</b>	<b>-\$4,098,235.93</b>	<b>-\$4,017,509.29</b>	<b>-\$4,523,327.15</b>	<b>-\$4,383,765.66</b>	<b>-\$3,001,518.60</b>

**CITY OF FALL RIVER  
TRANSITION INFORMATION  
UNDERPERFORMING REVENUE SOURCES**

<u>Department/Division</u>	<u>Code</u>	<u>Type of Revenue</u>	<u>Budget</u>	<u>Actual</u>	<u>%</u>
Mayor	446200	Cable TV Fee	\$14,000.00	\$0.00	0.0%
Auditor - Pension	480000	Miscellaneous Revenue	\$2,000.00	\$0.00	0.0%
Auditor	499200	OFS Overlay	\$109,943.00	\$0.00	0.0%
Auditor	499300	OFS Free Cash Surplus Revenue	\$4,326,613.00	\$0.00	0.0%
Auditor	499200	OFS PYR Encumbrances Rolled	\$25,854.00	\$0.00	0.0%
Assessor	412000	Real Estate Tax	\$1,000.00	\$520.44	52.0%
Assessor	418100	PILOT - Housing Authority	\$262,000.00	\$0.00	0.0%
Assessor	418300	PILOT - FROED Garage	\$60,000.00	\$0.00	0.0%
Assessor	418400	PILOT - Academy	\$6,500.00	\$0.00	0.0%
Assessor	418500	PILOT - Town of Dartmouth	\$2,000.00	\$0.00	0.0%
Assessor	418900	PILOT - Other	\$75,000.00	\$0.00	0.0%
Collector	439900	Other Revenue	\$6,000.00	\$2,426.27	40.4%
Collector	415015	Motor Vehicle Excise 2015	\$6,060,000.00	\$323,300.00	5.3%
Collector	415015	Motor Vehicle Excise Surcharge	\$260,000.00	\$70,020.00	26.9%
Collector	417100	Interest & Penalty PP Taxes	\$50,000.00	\$15,913.37	31.8%
Collector	417200	Interest & Penalty RE Taxes	\$210,000.00	\$89,376.19	42.6%
Collector	417400	Interest & Penalty Vehicle Excise	\$230,000.00	\$124,634.94	54.2%
Treasurer	417700	Lien Certificates	\$110,000.00	\$55,150.00	50.1%
Treasurer	461200	Abatements to Veterans	\$175,753.00	\$0.00	0.0%
Treasurer	462300	Veterans Benefits	\$2,136,611.00	\$1,059,061.00	49.6%
Treasurer	462700	Urban Redevelopment Excise	\$50,000.00	\$0.00	0.0%
Treasurer	463900	Meals Tax	\$910,000.00	\$524,605.32	57.6%
Treasurer	464000	Education Offset Items	\$182,151.00	\$0.00	0.0%
Treasurer	464001	Library Offset Items	\$134,470.00	\$0.00	0.0%
Treasurer	464500	Charter School Tuition Reimb	\$3,504,060.00	\$1,367,601.00	39.0%
Treasurer	483100	Interest on Investments	\$90,000.00	\$34,416.59	38.2%
Treasurer	484051	Medicare Part D Subsidy	\$600,000.00	\$349,168.33	58.2%
Treasurer	489010	Prior Yr MEMA Receipts	\$500,000.00	\$0.00	0.0%
Treasurer	489100	Medicaid Reimbursement	\$1,200,000.00	\$446,224.73	37.2%
Treasurer	497600	Transfers Enterprise Fund	\$6,841,642.00	\$3,665,889.50	53.6%
Personnel	439900	Other Revenue	\$1,000.00	\$396.98	39.7%
Mgmt. Info Systems	438300	Department Revenue-Postage	\$10,000.00	\$4,259.31	42.6%

**CITY OF FALL RIVER  
TRANSITION INFORMATION  
UNDERPERFORMING REVENUE SOURCES**

City Clerk	437700 Cemetery Deeds	\$300.00	\$100.00	33.3%
City Clerk	439900 Other Revenue	\$100.00	\$41.55	41.6%
City Clerk	441300 Gasoline	\$45,000.00	\$640.00	1.4%
City Clerk	441400 Taxi and Livery	\$9,000.00	\$5,220.00	58.0%
City Clerk	441600 Second Hand & Junk	\$3,500.00	\$1,050.00	30.0%
City Clerk	441800 Pool	\$1,800.00	\$0.00	0.0%
City Clerk	442000 Pawnbroker	\$500.00	\$0.00	0.0%
City Clerk	442100 Structure Over Public Way	\$250.00	\$90.00	36.0%
City Clerk	443600 Raffles & Bazaars	\$750.00	\$200.00	26.7%
City Clerk	444400 Dog Licenses	\$22,000.00	\$5,717.00	26.0%
City Clerk	444600 Birth Death Marriage Certificate	\$221,000.00	\$135,970.00	61.5%
City Clerk	445000 Utilities Grants	\$1,600.00	\$669.00	41.8%
City Clerk	445500 Firm Names	\$20,000.00	\$10,350.00	51.8%
City Clerk	487400 Littering Fines	\$3,000.00	\$788.65	26.3%
City Clerk	487600 Non-Criminal Dog Fines	\$2,000.00	\$785.00	39.3%
Police	437300 Alarm Nuisances	\$97,000.00	\$46,050.00	47.5%
Police	437500 Fingerprints	\$1,000.00	\$285.00	28.5%
Police	443800 License to Carry Firearms	\$15,000.00	\$5,075.00	33.8%
Police	443900 Fire Arm ID Card	\$1,400.00	\$387.50	27.7%
Police	463200 Alarm Revenue	\$80.00	\$0.00	0.0%
Police	487400 Littering Fines	\$6,300.00	\$1,326.35	21.1%
Fire	439900 Other Revenue	\$2,000.00	\$308.33	15.4%
Fire	444100 Fire Alarm Permits	\$94,000.00	\$58,301.78	62.0%
Code Enforcement	442800 Plumbing License	\$110,000.00	\$65,981.00	60.0%
Code Enforcement	443000 Safety	\$25,000.00	\$16,210.50	64.8%
Code Enforcement	445400 Bilding Permits	\$370,000.00	\$196,925.23	53.2%
Weights & Measures	432000 Fees	\$17,720.00	\$8,375.00	47.3%
Public Works	436000 Rentals	\$100,250.00	\$33,676.37	33.6%
Public Works - Bldg.	439900 Other Revenue	\$1,000.00	\$160.00	16.0%
Traffic & Parking	455100 Parking Meter Receipts	\$282,000.00	\$172,926.67	61.3%
Engineering	439900 Other Revenue	\$1,100.00	\$344.00	31.3%
Engineering	444300 Curbing Removal Permits	\$6,000.00	\$3,825.00	63.8%
Health Administration	446400 Burial Permits	\$26,500.00	\$4,600.00	17.4%
Council on Aging	439900 Other Revenue	\$200.00	\$110.00	55.0%
Library	487300 Library Fines	\$17,000.00	\$10,818.53	63.6%

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 GOVERNOR'S FY 2016 CHERRY SHEET PROPOSAL

FY2016 Local Aid Estimates  
 Fall River

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee	Difference	%
<u>Education:</u>							
Chapter 70	\$102,929,032	\$105,744,811				\$2,815,779	2.7%
School Transportation	\$0	\$0					
Charter Tuition Reimbursement	\$3,504,060	\$4,484,010				\$979,950	28.0%
Smart Growth School Reimbursement	\$0	\$0					

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee	Difference	%
<u>Offset Receipts:</u>							
School Choice Receiving Tuition	\$108,600	\$110,000				\$1,400	1.3%
<b>Sub-total, All Education Items:</b>	<b>\$106,541,692</b>	<b>\$110,338,821</b>				<b>\$3,797,129</b>	<b>3.6%</b>

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee	Difference	%
<u>General Government:</u>							
Unrestricted Gen Gov't Aid	\$21,204,854	\$21,968,229				\$763,375	3.6%
Local Sh of Racing Taxes	\$0	\$0					
Regional Public Libraries	\$0	\$0					
Urban Revitalization	\$0	\$0					
Veterans Benefits	\$2,136,611	\$1,890,999				(\$245,612)	-11.5%
State Owned Land	\$309,326	\$309,326					
Exemp: VBS and Elderly	\$351,505	\$366,658				\$15,153	4.3%

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee	Difference	%
<u>Offset Receipts:</u>							
Public Libraries	\$134,470	\$133,220				(\$1,250)	-0.9%
<b>Sub-Total, All General Government</b>	<b>\$24,136,766</b>	<b>\$24,668,432</b>				<b>\$531,666</b>	<b>2.2%</b>
<b>Total Estimated Receipts</b>	<b>\$130,678,458</b>	<b>\$135,007,253</b>				<b>\$4,328,795</b>	<b>3.3%</b>

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee	Difference	%
<u>SUMMARY:</u>							
Total Estimated Receipts	\$130,678,458	\$135,007,253				\$4,328,795	3.3%
Total Estimated Charges	\$13,462,720	\$17,447,849				\$3,985,129	29.6%
<b>ESTIMATED NET INCOME</b>	<b>\$117,215,738</b>	<b>\$117,559,404</b>				<b>\$343,666</b>	<b>0.3%</b>
<b>TOTAL ESTIMATED RECEIPTS INCREASE</b>							
<b>TOTAL ESTIMATED CHARGES INCREASE</b>							
<b>ESTIMATED NET INCOME INCREASE</b>							

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 GOVERNOR'S FY 2016 CHERRY SHEET PROPOSAL

FY2016 Local Aid Assessments  
 Fall River

	FY2015 Cherry Sheet Estimate	FY2016 Governor's Budget Proposal	FY2016 House Budget Proposal	FY2016 Senate Budget Proposal	FY2016 Conference Committee	Difference	%
<u>County Assessments:</u>							
County Tax	\$582,861	\$595,753				\$12,892	2.2%
Suffolk County Retirement	\$0	\$0				\$0	
Essex County Reg Comm Center	\$0	\$0				\$0	
<b>Sub-Total, County Assessments:</b>	<b>\$582,861</b>	<b>\$595,753</b>				<b>\$12,892</b>	<b>2.2%</b>
<u>State Assessments and Charges:</u>							
Retired Employees Health Insurance	\$3,113	\$3,388				\$275	8.8%
Retired Teachers Health Insurance	\$0	\$0				\$0	
Mosquito Control Projects	\$105,383	\$105,653				\$270	0.3%
Air Pollution Districts	\$20,024	\$19,996				(\$28)	-0.1%
Metropolitan Area Planning Council	\$0	\$0				\$0	
Old Colony Planning Council	\$0	\$0				\$0	
RMV Non-Renewal Surcharge	\$299,300	\$299,300				\$0	0.0%
<b>Sub-Total, State Assessments:</b>	<b>\$427,820</b>	<b>\$428,337</b>				<b>\$517</b>	<b>0.1%</b>
<u>Transportation Authorities:</u>							
MBTA	\$0	\$0				\$0	
Boston Metro. Transit District	\$0	\$0				\$0	
Regional Transit	\$970,927	\$995,194				\$24,267	2.5%
<b>Sub-Total, Transp Authorities:</b>	<b>\$970,927</b>	<b>\$995,194</b>				<b>\$24,267</b>	<b>2.5%</b>
<u>Annual Charges Against Receipts:</u>							
Multi-Year Repayment Program	\$0	\$0				\$0	
Special Education	\$33,568	\$66,570				\$33,002	98.3%
STRAP Repayments	\$0	\$0				\$0	
<b>Sub-Total, Annual Charges:</b>	<b>\$33,568</b>	<b>\$66,570</b>				<b>\$33,002</b>	<b>98.3%</b>
<u>Tuition Assessments:</u>							
School Choice Sending Tuition	\$244,304	\$473,041				\$228,737	93.6%
Charter School Sending Tuition	\$11,203,240	\$14,888,954				\$3,685,714	32.9%
<b>Sub-Total, Tuition Assessments:</b>	<b>\$11,447,544</b>	<b>\$15,361,995</b>				<b>\$3,914,451</b>	<b>34.2%</b>
<b>Total Estimated Charges:</b>	<b>\$13,462,720</b>	<b>\$17,447,849</b>				<b>\$3,985,129</b>	<b>29.6%</b>

CITY OF FALL RIVER  
TRANSITION INFORMATION  
OUTSTANDING RECOMMENDATIONS,  
DoR FINANCIAL MANAGEMENT REVIEW (MARCH 2009)

**ATTACHMENT X**

Page 1 of 4

Recommendations Still Outstanding from DoR's Financial Management Review, March 2009.

Based on the deficiencies found in the Department of Revenue's (DoR) Financial Management Review almost six years ago (in March 2009), we questioned the Auditor and Treasurer on the reconciliation of cash balances and completion of external audits on a timely basis. They confirmed that the City's cash balance position was being reconciled on a monthly basis, that the audits are being done (indeed, this year, ahead of schedule) and that consequently free cash is being certified earlier than in the past.

We have sent out emails to the Treasurer, Auditor, Collector, and Assessor, providing copies of the 25 specific recommendations relating to financial services and requesting the management action plan which closes the recommendations, and/or the status of closing the recommendations. We understand that there was no formal management response to the March 2009 recommendation; as a result, we contacted the Financial Team to explore how/whether the DoR recommendations have effectively been closed in the intervening 6 years, whether action is being taken to close them, or whether the recommendations were no longer relevant, having been overtaken by events.

Treasurer/Director of Financial Services. For the Director of Financial Services, there were 10 recommendations altogether. He maintained that all but three has been "done" --- literally with the word "done" --- and did not comment on a fourth (about the City Administrator's performance reviews of the department heads). The following three are still "open", but the Director did not provide any action plan to close them, nor any narrative about each, except for the phases included below as his responses.

**RECOMMENDATION 19: ACTIVATE REMOTE ACCESS MUNIS FEATURES FOR DEPARTMENTS**

We recommend that all departments be granted remote access to enter payroll and receipts directly into MUNIS. Expanding remote access would delegate the responsibility of data entering payroll information to smaller departments, and entering receipts to be turned over to the treasurer, to all departments. Similar to the vendor payment system already established, this would enable the treasurer and auditor divisions to review the electronic submission against backup documentation, provided in hardcopy, before accepting and posting it to the departmental receipt and payroll systems. Once established, the electronic transmission of data will greatly reduce the amount of manual entries the finance divisions are performing, thereby freeing up staff to perform other management and analysis activities.

Again, with the mayor's approval, we recommend that the city administrator meet with the IS director, the financial services director, payroll supervisor, city auditor and others, if warranted, to review the process and establish a timetable for expanding remote access to all city departments.

Hand-written response by Director of Financial Services: "*Working on this issue*".

**RECOMMENDATION 23: TRANSFER PURCHASING BACK TO FINANCIAL SERVICES DEPARTMENT**

We recommend that the purchasing division be transferred back to the financial services department. While this operation is an internal support service, as described in the city's re-organizational plan, it also is an important financial function that should work closely with the city auditor and financial services director, as it has in the past. Through coordinated efforts within the financial services department, the city would ensure that funding is available, cash flow is adequate, and the best price is obtained.

Hand-written response by Director of Financial Services: "*Still under City Adm.*".

**RECOMMENDATION 26: INSTRUCT CEMETERY DIVISION TO HANDLE PERPETUAL CARE RECEIPTS**

We recommend that the cemetery division handle its own non-committed receipts like all other departments. The cemetery division has a head clerk that maintains the records of burial lot locations. She should be responsible for taking in perpetual care payments and providing a receipt. With the transfer of this clerical activity back to the cemetery division, the treasurer's staff will be able to focus their time on the primary responsibilities of the office.

Hand-written response by Director of Financial Services: "*We still receive and deposit*".

Collector. For the Collector, there were five DoR recommendations under her specific responsibility. She indicated that only two under her purview were still open and actionable: those dealing with (a) departments committing bills to the collector to receive funds and (b) abating older uncollectible amounts. The recommendation dealing with departmental commitments to the Collector will require new modules in the MUNIS system and training on those modules to be implemented. The outstanding recommendation on abating older unpaid bills is quoted below:

**RECOMMENDATION 30: ABATE OLDER UNCOLLECTIBLE AMOUNTS**

We recommend the collector contact the assessing office about abating personal property and motor vehicle excise determined to be uncollectible. The deputy collector should be able to assist in this task by providing statements when outstanding amounts cannot be collected due to death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay. If the collector is satisfied with the documentation presented, then she would notify the assessors in writing and under oath, stating why the taxes and excise cannot be collected. Abating the older amounts will help clean up and reduce the city's receivables on its balance sheet. Having previously committed all outstanding amounts to the deputy collector, any amount that eventually may be collected and turned over to the city may be easily recommitted by the assessors on a special warrant so the collector may accept the payment.

This is a significant recommendation that still has not been closed six years after issuance. It has relevance to the overlay account and the designation of overlay surpluses used for balancing the budget, or deficit financing. It appears that there is no aggressive action taken to go after uncollected personal property bills --- in some cases going back to 1999 --- and either collect them or determine them to be uncollectible. The Collector responded: "The issue of uncollectible has been discussed throughout my tenure as Tax Collector and has been left unresolved. Although we are well aware of the process I believe the question is the hit to the Assessor's accounts. At the request of the Treasurer, I have identified excise tax to the Assessor to be abated. The deputy collector does have a file of uncollectable that he periodically sends monies for." What is important to note is that the Collector's request to refer these personal property accounts to a Deputy Collector, in consonance with the DoR recommendation, has been rejected by the Director of Financial Services.

The problem here is that personal property is the only tax for which there is no easy enforcement action: there are no liens possible, nor any auto registration renewal that would trigger payment. As it would impact the overlay negatively, year after year, the City refuses to identify older personal property bills that should long ago been abated due to insolvency, death, business closure/absence, poverty, bankruptcy, or other inability to pay. In essence, the City maintains that bills going back to 1999 are still collectible, because it has not taken any good faith effort or action to determine what portion of the uncollected bills are truly uncollectible. Worse yet, as we report later, no provision is made for any uncollectable personal property taxes in the determination of overlay surplus for any given fiscal year, going back to FY 1999. This has led to a questionable release of the FY 2002 overlay surplus, without any consideration of uncollected or uncollectible personal property --- which would be abated and lower the overlay accordingly.

Though we requested specific action plans to close these 6-year-old recommendations, none has been received from the Director of Financial Services.

*Auditor.* The Auditor also had five recommendations relating to his division; all have been closed except for one that requires resolution through the collective bargaining process. The DoR recommendation in question to, thus, is referred to the Mayor, the Director of Human Resources, and the collective bargaining negotiating team:

**RECOMMENDATION 33: CORRECT THE TIMING OF THE NON-SCHOOL PAYROLL**  
We recommend that the city make every effort to correct the timing of the non-school payroll. Under M.G.L. c. 41, §56, services must actually be rendered to, or for, the city before payment can be made. As such, payments to employees in advance of receiving services, is out of compliance with state law. As problematic is that employee timesheets are completed, submitted and processed before the pay period ends. To correct this timing issue, we suggest that the issuance of checks be delayed one business day over each of the next five quarters. At the end of that time, the entire payroll process would have advanced by a week and the city will be in full compliance with state law. The gradual change will minimize the impact on employees. Because this is a collective bargaining issue, it would be subject to labor negotiations.

*Assessor.* Finally, five recommendations were sent to the Assessing Administrator. Of these it appears that all, except one recommendation has been closed. The only one that is partial outstanding deals with conducting assessing inspections at the time of property transfer or issuance of occupancy permits. The Assessing Administrator, who has since left City employment, provided the following response, but did not follow-up with an action plan:

Occupancy Cert Inspections: Our office does not go out on inspections prior to the sale of properties. As outlined in the recommendation, we learn of the property transfer after the fact. However, our office routinely inspections properties pursuant to the issuance of a building permit. During the past 14 months I have found this to be fertile area for new growth. I find the idea of the Assessor being a part of an inspection in conjunction with the issuance of an occupancy certificate very intriguing. It could prove quite helpful with determining the most accurate values for new construction.

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 AUTHORIZED POSITION CONTROL REPORT - TREND FY 2012 TO FY 2015

Department	FY 2012					FY 2013					FY 2014					FY 2015					Expected Retirements 1/1-6/30/15
	Per Budget Full-Time	Positions Authorized (in FTE) Part-Time	Total	As of June 30, 2012 FTEs Filled	Vacant	Per Budget Full-Time	Positions Authorized (in FTE) Part-Time	Total	As of June 30, 2013 FTEs Filled	Vacant	Per Budget Full-Time	Positions Authorized (in FTE) Part-Time	Total	As of June 30, 2014 FTEs Filled	Vacant	Per Budget Full-Time	Positions Authorized (in FTE) Part-Time	Total	As of Dec 30, 2014 FTEs Filled	Vacant	
Elected Officers	1.0	9.0	10.0	10.0	0.0	1.0	9.0	10.0	10.0	0.0	1.0	9.0	10.0	10.0	0.0	1.0	9.0	10.0	10.0	0.0	0.0
Mayor	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
City Councilor	0.0	9.0	9.0	9.0	0.0	0.0	9.0	9.0	9.0	0.0	0.0	9.0	9.0	0.0	0.0	0.0	9.0	9.0	9.0	0.0	0.0
Board/Commission (Paid)	0.0	32.0	32.0	32.0	0.0	0.0	32.0	32.0	32.0	0.0	0.0	32.0	32.0	32.0	0.0	0.0	32.0	32.0	32.0	0.0	0.0
Board of Assessors	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0
Police Board	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0
Fire Board	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0
Sewer Board	0.0	5.0	5.0	5.0	0.0	0.0	5.0	5.0	5.0	0.0	0.0	5.0	5.0	5.0	0.0	0.0	5.0	5.0	5.0	0.0	0.0
Planning Board of Appeals	0.0	7.0	7.0	7.0	0.0	0.0	7.0	7.0	7.0	0.0	0.0	7.0	7.0	7.0	0.0	0.0	7.0	7.0	7.0	0.0	0.0
Planning Board	0.0	5.0	5.0	5.0	0.0	0.0	5.0	5.0	5.0	0.0	0.0	5.0	5.0	5.0	0.0	0.0	5.0	5.0	5.0	0.0	0.0
Licensing Board	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0
Board of Election Commissioners	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0
Enterprises Funds	128.5	8.5	135.0	131.0	80.0	136.0	0.0	136.0	133.0	7.0	139.0	0.0	139.0	135.0	4.0	124.0	0.0	124.0	115.0	9.0	1.0
EMS (excl. per diem employees)	38.0	0.0	38.0	38.0	76.0	38.0	0.0	38.0	36.0	2.0	38.0	0.0	38.0	39.0	-1.0	38.0	0.0	38.0	38.0	0.0	0.0
EMTs/Other	38.0	0.0	38.0	36.0	2.0	36.0	0.0	36.0	36.0	0.0	38.0	0.0	38.0	37.0	1.0	38.0	0.0	38.0	37.0	1.0	0.0
Other (Worker's Comp)	0.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0	0.0	2.0	-2.0	0.0	0.0	0.0	1.0	0.0	0.0
Sanitation	45.0	0.0	45.0	43.0	2.0	44.0	0.0	44.0	45.0	-1.0	47.0	0.0	47.0	46.0	1.0	32.0	0.0	32.0	29.0	3.0	0.0
Sanitation (Worker's Comp)	45.0	0.0	45.0	43.0	2.0	44.0	0.0	44.0	44.0	-1.0	47.0	0.0	47.0	46.0	1.0	32.0	0.0	32.0	29.0	3.0	0.0
Sewer	3.0	4.5	7.5	4.0	3.5	8.0	0.0	8.0	8.0	4.0	10.0	0.0	10.0	10.0	0.0	10.0	0.0	10.0	5.0	5.0	0.0
Water	40.5	4.0	44.5	46.0	-1.5	46.0	0.0	46.0	44.0	2.0	44.0	0.0	44.0	40.0	4.0	44.0	0.0	44.0	43.0	1.0	1.0
Administration(Worker's Comp)	0.0	4.0	4.0	8.0	-4.0	4.0	0.0	4.0	4.0	0.0	4.0	0.0	4.0	4.0	0.0	4.0	0.0	4.0	4.0	0.0	0.0
Maintenance (Worker's Comp)	21.5	0.0	21.5	19.0	2.5	22.0	0.0	22.0	22.0	0.0	22.0	0.0	22.0	18.0	4.0	22.0	0.0	22.0	21.0	1.0	1.0
Filtration Plant	17.0	0.0	17.0	17.0	0.0	18.0	0.0	18.0	16.0	2.0	17.0	0.0	17.0	17.0	0.0	17.0	0.0	17.0	17.0	0.0	0.0
General Fund (Except School Department)	581.0	4.5	585.5	553.0	32.5	599.5	7.5	607.0	588.0	19.0	615.5	7.0	622.5	592.0	31.5	655.0	6.5	661.5	642.5	19.0	14.0
Executive/ Legislative	4.5	0.0	4.5	4.5	0.0	4.0	0.5	4.5	4.5	0.0	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	0.0
Mayor's Office	3.5	0.0	3.5	3.5	0.0	3.0	0.5	3.5	3.5	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0
City Council	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0

CITY OF FALL RIVER  
 TRANSITION INFORMATION  
 AUTHORIZED POSITION CONTROL REPORT - TREND FY 2012 TO FY 2015

ATTACHMENT Y  
 Page 2 of 4

Department	FY 2012					FY 2013					FY 2014					FY 2015					
	Per Budget	Positions Authorized (in FTE)		As of June 30, 2012		Per Budget	Positions Authorized (in FTE)		As of June 30, 2013		Per Budget	Positions Authorized (in FTE)		As of June 30, 2014		Per Budget	Positions Authorized (in FTE)		As of Dec. 30, 2014		Expected
	Full-Time	Part-Time	Total	Filled	Vacant	Full-Time	Part-Time	Total	Filled	Vacant	Full-Time	Part-Time	Total	Filled	Vacant	Full-Time	Part-Time	Total	Filled	Vacant	Retirements 1/1-6/30/15
Public Safety	386.0	1.0	387.0	374.5	12.5	397.0	1.0	398.0	381.5	16.5	409.0	0.5	409.5	397.5	12.0	434.0	0.5	434.5	425.5	9.0	10.0
Police (incl. Environmental/Animal Control)	227.0	0.0	227.0	215.0	12.0	237.0	0.0	237.0	237.0	0.0	263.0	0.0	263.0	260.0	3.0	253.0	0.0	253.0	245.0	8.0	6.0
Police (excl. School Traffic)	219.0	0.0	219.0	207.0	12.0	229.0	0.0	229.0	230.0	-1.0	255.0	0.0	255.0	252.0	3.0	245.0	0.0	245.0	237.0	8.0	6.0
Clerk	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	9.0	0.0	0.0
Electr. & WER	4.0	0.0	4.0	4.0	0.0	5.0	0.0	5.0	5.0	0.0	4.0	0.0	4.0	4.0	0.0	4.0	0.0	4.0	4.0	0.0	0.0
Dispatcher	29.0	0.0	29.0	27.0	2.0	28.0	0.0	28.0	27.0	1.0	35.0	0.0	35.0	34.0	1.0	28.0	0.0	28.0	28.0	0.0	0.0
Matron	5.0	0.0	5.0	5.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0	0.0	5.0	5.0	0.0	0.0
Patrolman	120.0	0.0	120.0	113.0	7.0	133.0	0.0	133.0	135.0	-2.0	153.0	0.0	153.0	153.0	0.0	149.0	0.0	149.0	148.0	1.0	4.0
Sergeant	30.0	0.0	30.0	30.0	0.0	30.0	0.0	30.0	30.0	0.0	30.0	0.0	30.0	28.0	2.0	30.0	0.0	30.0	30.0	0.0	0.0
Lieutenant	16.0	0.0	16.0	12.0	4.0	12.0	0.0	12.0	12.0	0.0	12.0	0.0	12.0	12.0	0.0	13.0	0.0	13.0	11.0	2.0	2.0
Captain	3.0	0.0	3.0	4.0	-1.0	4.0	0.0	4.0	4.0	0.0	4.0	0.0	4.0	4.0	0.0	4.0	0.0	4.0	4.0	0.0	0.0
Deputy Chief	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0
Chief	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
Environmental Police	5.0	0.0	5.0	5.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0	0.0	5.0	5.0	0.0	0.0
Animal Control	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	2.0	1.0	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	0.0
Harbor Master	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
Fire & Emergency Mgmt.	158.0	1.0	159.0	158.5	0.5	159.0	1.0	160.0	143.5	16.5	145.0	0.5	145.5	136.5	9.0	180.0	0.5	180.5	179.5	1.0	4.0
Fire	157.0	1.0	158.0	157.5	0.5	158.0	1.0	159.0	142.5	16.5	144.0	0.5	144.5	135.5	9.0	179.0	0.5	179.5	178.5	1.0	4.0
Clerk	1.0	0.5	1.5	1.5	0.0	1.0	0.5	1.5	1.5	0.0	1.5	0.0	1.5	1.5	0.0	1.0	0.5	1.5	1.5	0.0	0.0
Foreman/Repairman	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	0.0
Grant Writer	0.0	0.5	0.5	0.0	0.5	0.0	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
Deputy Chief	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0
District Chief	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	9.0	0.0	0.0
Captain	11.0	0.0	11.0	11.0	0.0	11.0	0.0	11.0	10.0	1.0	11.0	0.0	11.0	11.0	0.0	13.0	0.0	13.0	13.0	0.0	0.0
Admin. Asst. (Firefighter-Captain)	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
Sr. Mech. (Firefighter-Captain)	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
Lieutenant	29.0	0.0	29.0	29.0	0.0	30.0	0.0	30.0	29.0	1.0	30.0	0.0	30.0	30.0	0.0	39.0	0.0	39.0	39.0	0.0	1.0
IT Coord. (Firefighter-Lieutenant)	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0
Firefighter (Injured on Duty)	98.0	0.0	98.0	98.0	0.0	97.0	0.0	97.0	83.0	14.0	83.0	0.0	83.0	74.0	9.0	106.0	0.0	106.0	105.0	1.0	3.0
Emergency Management	0.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0	2.0	0.0	2.0	3.0	-1.0	0.0
Financial Services	25.0	0.0	25.0	22.0	3.0	29.5	0.0	29.5	27.0	2.5	28.0	0.0	28.0	28.0	0.0	28.0	0.0	28.0	28.0	0.0	0.0
Assessors	7.0	0.0	7.0	7.0	0.0	7.0	0.0	7.0	6.0	1.0	7.0	0.0	7.0	7.0	0.0	7.0	0.0	7.0	7.0	0.0	0.0
Auditor	5.0	0.0	5.0	4.0	1.0	6.5	0.0	6.5	6.0	0.5	6.0	0.0	6.0	6.0	0.0	6.0	0.0	6.0	6.0	0.0	0.0
Collector	7.0	0.0	7.0	7.0	0.0	8.0	0.0	8.0	8.0	0.0	8.0	0.0	8.0	8.0	0.0	8.0	0.0	8.0	8.0	0.0	0.0
Treasurer	6.0	0.0	6.0	4.0	2.0	8.0	0.0	8.0	7.0	1.0	7.0	0.0	7.0	7.0	0.0	7.0	0.0	7.0	7.0	0.0	0.0



CITY OF FALL RIVER  
TRANSITION INFORMATION  
AUTHORIZED POSITION CONTROL REPORT - TREND FY 2012 TO FY 2015

ATTACHMENT Y  
Page 4 of 4

Department	FY 2012					FY 2013					FY 2014					FY 2015							
	Per Budget	Positions Authorized (in FTE)	Full-Time	Part-Time	Total	Per Budget	Positions Authorized (in FTE)	Full-Time	Part-Time	Total	Per Budget	Positions Authorized (in FTE)	Full-Time	Part-Time	Total	Per Budget	Positions Authorized (in FTE)	Full-Time	Part-Time	Total	As of Dec. 30, 2014	Expected	Retirements
			Filled	FTEs	Vacant	As of Dec. 30, 2014	Expected	Retirements															
GRANT FUNDED	122.0	0.0	122.0	122.0	0.0	133.0	0.5	133.5	112.5	12.0	136.0	0.5	136.5	138.5	3.0	72.0	3.0	75.0	40.0	0.0	0.0	0.0	0.0
Police	47.0	0.0	47.0	47.0	0.0	53.0	0.0	53.0	32.0	12.0	20.0	0.0	20.0	24.0	1.0	36.0	0.0	36.0	36.0	0.0	0.0	0.0	0.0
Patrolman (4493-COPS)	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Patrolman (4335-COPS)	10.0	0.0	10.0	10.0	0.0	10.0	0.0	10.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Patrolman (4348-DOI COPS)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FRHA Patrolman (4336-FRHA)	9.0	0.0	9.0	9.0	0.0	9.0	0.0	9.0	7.0	2.0	7.0	0.0	7.0	6.0	1.0	6.0	0.0	6.0	5.0	1.0	5.0	1.0	0.0
Dispatcher (4489-FY 12 911)	8.0	0.0	8.0	8.0	0.0	6.0	0.0	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0	0.0	7.0	7.0	0.0	0.0	0.0	0.0
Dispatcher (4352-FY 13 911)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dispatcher (4396-FY 15 911)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Patrolman (4383/M/ASS Staffing FY 14 -15)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Walking Beat Patrolman (4458-CDA)	7.0	0.0	7.0	7.0	0.0	7.0	0.0	7.0	7.0	0.0	7.0	0.0	7.0	7.0	0.0	7.0	0.0	7.0	7.0	0.0	0.0	0.0	0.0
School Resource Sergeant (Sch. Dept)	0.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0	6.0	0.0	2.0	0.0	2.0	2.0	0.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0
School Resource Sergeant (Sch. Dept)	0.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0	0.0
School Resource Patrolman (Sch. Dept)	4.0	0.0	4.0	4.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0	0.0
Dis. Com. Patrolman (HHS)	0.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0	0.0
Fire	79.0	0.0	79.0	79.0	0.0	79.0	0.0	79.0	79.0	0.0	79.0	0.0	79.0	79.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Firefighter (4478/4378-SAFER)	66.0	0.0	66.0	66.0	0.0	66.0	0.0	66.0	66.0	0.0	66.0	0.0	66.0	66.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lieutenant (4478/4378-SAFER)	10.0	0.0	10.0	10.0	0.0	10.0	0.0	10.0	10.0	0.0	10.0	0.0	10.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Captain (4478/4378-SAFER)	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Health & Human Services	1.0	0.0	1.0	1.0	0.0	1.0	0.5	1.5	1.5	0.0	3.0	0.5	3.5	3.5	2.0	3.0	0.0	3.0	4.0	0.0	0.0	0.0	0.0
State Elder Affairs Grant 4400	1.0	0.0	1.0	1.0	0.0	1.0	0.5	1.5	1.5	0.0	1.0	0.5	1.5	1.5	0.0	1.0	0.5	1.5	2.5	0.0	0.0	0.0	0.0
Tobacco Grant (4416)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.0	3.0	3.0	2.0	3.0	0.0	3.0	1.5	1.5	0.0	0.0	0.0
Child Development (CDA)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL STAFFING	834.5	13.0	847.5	811.0	112.5	868.5	8.0	876.5	833.5	38.0	890.5	7.5	898.0	865.5	38.5	851.0	9.5	860.5	797.5	28.0	0.0	15.0	15.0
General Fund	581.0	4.5	585.5	553.0	32.5	599.5	7.5	607.0	588.0	19.0	615.5	7.0	622.5	592.0	31.5	655.0	6.5	661.5	642.5	19.0	0.0	14.0	14.0
Enterprise Fund	126.5	8.5	135.0	131.0	80.0	136.0	0.0	136.0	133.0	7.0	139.0	0.0	139.0	135.0	4.0	124.0	0.0	124.0	115.0	9.0	0.0	1.0	1.0
Sub-Total, General & Enterprise Funded	707.5	13.0	720.5	684.0	112.5	735.5	7.5	743.0	721.0	26.0	754.5	7.0	761.5	727.0	35.5	779.0	6.5	785.5	757.5	28.0	0.0	15.0	15.0
Grant Funded	127.0	0.0	127.0	127.0	0.0	133.0	0.5	133.5	112.5	12.0	136.0	0.5	136.5	138.5	3.0	72.0	3.0	75.0	40.0	0.0	0.0	0.0	0.0