

Lawrence J. Mancini
Finance Director



Jorge O. Elorza
Mayor

Finance Department
"Building Pride In Providence"

MEMORANDUM

To: John J. Iglizzio; Chairman; and
Members of the Finance Committee

From: Brett P. Smiley, Chief Operating Officer
Lawrence J. Mancini, Finance Director

Date: December 30, 2015

Re: 5-Year Budget Projections

Pursuant to Ordinance No. 388, Chapter 2011-22, which requires the submission, by the Administration, of a 5-Year Budget Projection, we respectfully submit the revenue and expenditure projections for fiscal years 2017 through 2021.

It is important to note, that these projections are based upon current trends and existing contracts. These projections do not include any corrective action that the administration may take. Mayor Elorza has secured a substantial federal grant to assemble a 10 year fiscal plan and will recommend structural changes to support the plan. The deficits projected in this report correspond to the deficits in the 10 year report and corrective action will be taken in the FY17 Budget and beyond to ultimately submit and manage balanced budgets for the City.

Below is a summary of the assumptions made to develop these out-year budget projections.

Overall Budget Projections

Using the FY 2016 budget as a foundation, and based upon the revenue and expenditure assumptions discussed below, municipal expenditures are projected to exceed revenues in the years FY 2017 through FY 2021.

This projected deficit in FY17 reflects increases in Pension (\$1.9M), Active medical (\$2.08M), Retirees Medical (\$2.92M), Debt Service (\$4M), and Deficit Reduction (\$1).

The projected year end positions of the Municipal (General Fund) Budget are as follows: FY 2017 \$5,964,265 Deficit, FY 2018 \$7,565,623 Deficit, FY 2019 \$10,495,010 Deficit, FY 2020 \$14,927,846 Deficit and FY 2021 \$17,902,490 Deficit.

Municipal Budget Revenue Assumptions

Property taxes:

This projection increases the current level of taxation through tax base expansion, additional tax stabilization agreements and improved tax collection rate. This projection does not reflect any change in tax rates.

IN CITY COUNCIL
JAN 07 2016

READ
WHEREUPON IT IS ORDERED THAT
THIS MEMORANDUM BE RECEIVED.
[Signature] CLERK
(401) 421-7740



Finance Department
"Building Pride In Providence"

State Aid:

There are multiple components to State Aid & Grants which is comprised of: PILOT, School Debt Construction, Telephone tax, State Reimbursement, Distressed Cities Revenue, and Meals & Beverage tax. For purposes of this projection these revenues are based upon State Aid projections provided by RI Office of Municipal Affairs.

The projected State Aid for FY 2017 is \$66,916,513 which decreased by \$3,339,759 over the FY 2016 budget of \$70,256,272. Total State Aid is projected to increase by \$2.8 million in FY 2018 for a new total of \$69,752,776. In FY2019, there will be a decrease of \$888,667 for a new total of \$68,864,109. In FY 2020, there will be a decrease of \$4.5 million for a new total of \$64,276,400. Lastly in FY2021, there will be an increase of \$107,544 for a new total of \$64,383,944.

Interest Income:

For the purpose of this projection Interest Income will remain the same at \$4,500,000 for FY17 along with the remaining subsequent fiscal years until FY 2021.

Fines and Forfeitures:

Fines and Forfeitures for FY17 has remained the same as the FY 2016 budget of \$7,000,000, and decreases in the following year by \$1 million for a new total of \$6,000,000. For the purpose of this projection Fines and Forfeitures shall remain constant for the remaining years until fiscal year 2021.

Departmental revenues and Other Revenues:

Various departmental incomes shall rise due to the Consumer Price Index-Urban.
Certain PILOT payments will expire in the fiscal year 2017 leading to a decrease of \$1.8 million.

Building Administration has increased by \$1.3 million in the 2018 Fiscal Year due to anticipated construction projects associated with already announced and/or approved construction projects, including South Street Station (\$200M), Johnson and Wales Administration Offices (\$40M), new hotel at former Fogarty Building site (\$40M), Applied Sciences Building-Brown University (\$10M), and the Roger Williams Law School Continuing Education Building Project (\$12M), as well as other increases in miscellaneous department revenues.

The Police Department will receive a grant of approximately \$1.6M to cover a portion of the cost of new full time Police Officers that will be hired in FY17.

Transfers to General Fund:

Transfer from Fund 252 shall remain constant throughout FY 2021 at the amount of \$2,134,541.
Transfer from Fund 283 shall remain constant at \$4,700,000 throughout fiscal year 2021.
Transfer from North Burial Ground is currently at \$350,000 and shall remain constant throughout Fiscal Year 2021.
Transfer from Fund 856 will not occur in any subsequent fiscal years.



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Expenditure Assumptions

Salaries:

Municipal salaries will follow the L.I.U.N.A. Local 1033 contract for FY 2016 to FY 2018, which includes a 2% increase in FY17 and 2.75% increase in FY18.

Collective Bargaining Agreement Status:

Local 799 (Fire)

Contract expires 6-30-2017
7-1-2016 – 6-30-2017 Wage Re-opener 0-6%

Local FOP Lodge No 3 (Police)

Contract expires 6-30-2016
7-1-2015 – 6-30-2016 Wage Re-opener 0-6%

For Fiscal year 2019 onward, municipal salaries will remain the same as the last year of the Local 1033 contract.

Police has increased by \$2,440,841 which is due to the cost for recruiting a new class and for when the class graduates to full time Police Officers.

Fire department has increased by \$1,500,000 to reflect the cost of Over Base pay. Call back for the Fire department will be reduced by \$3,000,000 for a new Call Back budget of \$2 million. There will also be an additional account added to the Fire Department called Reserve for Contingency which equals to \$3,000,000 to recognize the potential overrun in the Call Back cost.

Employee benefits:

For the purpose of this projection annual increases in Active medical costs are per the Kaiser Health survey, and Retirees medical costs are due to the growth rate starting in FY2017 using the medical cost trend rate as stated in the OPEB valuation in 2013, p. 15.

The city's pension contribution is based upon (Segal 2013) 2012 Funding Improvement Plan (FIP) submitted to the RI Department of Revenue. Pension costs will increase nearly 14% over the 5-yr period, with the bulk of the increase (84%) due to Class B (police and fire) workforce pension obligations.

Line items:

Departmental line items that are affected by the CPI-U are assumed to increase at the rate 0.03% for all years FY 2017-FY 2021. The net change year over year of the CPI-U Index is equal to .003%.

Reserve Funds Restoration

Deficit Reduction Plan:

The City must appropriate 1% of the total budget expenditures to replenish the city's Undesignated Surplus or 1/5 of the cumulative deficit in accordance with RI General Law, the higher of the two. Based upon projected expenditures \$5,330,154 is appropriated for this purpose in FY 2017, \$3,087,351 in FY 2018, \$6,813,606 in FY 2019, \$12,493,515 in FY 2020, and \$20,548,782 in 2021.



Finance Department
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School Budget

Overall Budget Projections

Using the FY 2016 budget as a foundation, and based upon the revenue and expenditure assumptions discussed below, school expenditures are projected to exceed revenues in each year following FY 2016 through FY 2021. State Aid projections are based on the latest state funding formula information available. City revenue to the School Department is projected to be flat for this analysis. The projected year end position of the School Department is as follows: FY 2017 (\$4.4M deficit), FY 2018 (\$11M deficit), FY 2019 (\$17.9M deficit), FY 2020 (\$25.3M deficit) and FY 2021 (\$33.5M deficit).

Major Revenue Assumptions

State Aid:

The General Assembly enacted an education formula on June 10, 2010. The Funding Formula is being transitioned over a period not to exceed seven years for districts that would be receiving more education aid and ten years for districts that would be receiving less education aid. The last year of the transition for Providence will be in FY 2018. Under this formula, the school department is projecting additional net revenue increases for FY 2017 of \$7.5M, FY 2018 of \$7.2M. Based upon Providence's highly urbanized school district needs, we have projected a continuation of \$7.2M in years FY19-21 based upon education work groups that are developing the basis of a new aid sharing formula.

City - General Fund Appropriation:

The city's budgeted appropriation to the school department has not been increased in six years and is being projected flat at \$124,896,611 for FY 2017 – through FY 2021 in this projection.

Other School Revenues:

Other School revenues consist of Medicaid (\$4.5M), Indirect Cost (\$1.25M) and Miscellaneous funds (\$785k). These line items are projected to be flat through FY 2021.

Expenditure Assumptions:

Salaries:

The budgeted salary increase is FY 2017 1.75%, FY 2018 1.5% for Teacher's salaries, and FY 2017 2%, FY 2018 2.75% for Local 1033 members. A place holder for Local 1339 members will be for FY 2017 2%, FY 2018 2%. Also a place holder for Non-Union staff will be FY 2017 2%, FY 2018 2.75%.

Collective Bargaining Agreement Status:

Local 1339 (Clerical) – Contract expires August 31, 2015

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Employee benefits:

Annual increases in Active and Retirees medical costs are projected to increase at 4% per year through 2021. The increase also takes into consideration implementation of the affordable care act FY 2018 \$4.M, FY 2019 \$4.2M, FY 2020 \$4.3M, and FY 2021 \$4.5M.

Annual increases in the city's pension system are determined by a third party actuary and the state pension contribution rate is provided annually by the Employees' Retirement System of Rhode Island.

Line items:

Most departmental line item spending is assumed to increase at the rate of 2.2% for all years FY 2017 - FY 2021.

Charter School Tuitions:

The amount that each district pays for tuition to each Charter school is provided by the state. Moreover, the enrollment projections to each Charter school are also provided by the state. For every Providence resident that attends a Charter school the school department loses its' per pupil state aid (FY 2017 - \$10,343) and is required to also pay tuition (FY2017 - \$4,390) for a total impact of \$14,733.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "BPS".

Brett P. Smiley
Chief Operating Officer

A handwritten signature in black ink, appearing to read "Lawrence J. Mancini".

Lawrence J. Mancini
Finance Director

FY2017-FY2021 FIVE-YEAR PLAN

BASED UPON ASSUMPTIONS AS OUTLINED IN ALL SCHEDULES

	Municipal (General Fund)				
	2016 Approved Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget
Projected Revenue - Municipal	\$467,465,176	\$476,467,927	\$479,151,229	\$480,650,024	\$482,244,495
Projected Expenditures - Municipal	\$467,465,176	\$482,432,192	\$486,716,852	\$491,145,034	\$497,172,341
Projected Budget Surplus (Deficit)	\$0.00	(\$5,964,265)	(\$7,565,623)	(\$10,495,010)	(\$14,927,846)
					\$484,882,098
					\$502,784,587
					(\$17,902,490)

REVENUE SUMMARY

FY2016-FY2021 FIVE-YEAR PLAN

	2016 Approved Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget
Taxes	\$336,649,500	\$344,952,537		\$347,295,149	\$349,638,260	\$359,629,502
State Aids & Grants	70,256,272	66,916,513		69,752,777	68,864,109	64,383,944
Fines & Forfeits	7,000,000	7,000,000		6,000,000	6,000,000	6,000,000
Interest Income	4,500,000	4,500,000		4,500,000	4,500,000	4,500,000
Departmental & Other Revenues	39,274,863	45,914,336		44,418,762	44,463,114	43,184,110
Transfers to General Fund	9,784,541	7,184,541		7,184,541	7,184,541	7,184,541
Total General Fund Revenues	\$467,465,176	\$476,467,927		\$479,151,229	\$480,650,024	\$484,882,098
TOTAL REVENUES	\$467,465,176	\$476,467,927		\$479,151,229	\$480,650,024	\$484,882,098

EXPENDITURE SUMMARY

GENERAL FUND EXPENSES

	2016 Approved Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget
Total - Departmental Expenditures	\$149,601,066	\$154,110,925		\$155,259,613	\$155,625,867	\$155,821,347
Heat Power & Light	6,500,000	5,690,756		5,995,527	6,298,677	6,844,087
Grants, Commissions & Misc.	5,068,000	4,568,000		4,568,000	4,568,000	4,568,000
Ceremonies	9,030	9,030		9,030	9,030	9,030
Debt Service Total	62,876,800	66,902,442		66,965,803	61,777,136	55,906,948
Workers Compensation	1,815,000	1,856,745		1,862,315	1,867,902	1,879,126
Employee Benefits						
Pension	57,586,250	59,503,121		61,238,875	63,125,907	67,594,747
Medical Benefits - Active Members	20,852,650	22,941,341		24,138,336	25,396,377	28,108,213
Medical Benefits - Retirees	22,155,374	25,083,520		26,839,366	28,583,925	31,965,403
Other Employee Benefits	12,494,241	12,971,748		13,292,521	13,622,801	14,313,031
Total Employee Benefits	111,688,515	119,067,530		124,072,602	129,288,205	140,531,931
Deficit Reduction Plan	4,330,154	5,330,154		3,087,351	6,813,606	20,548,782
School Approp. to Balance School Budget	124,896,611	124,896,611		124,896,611	124,896,611	124,896,611
Total General Fund Expenses	\$467,465,176	\$482,432,192		\$486,716,852	\$491,145,034	\$502,784,587
Total Surplus/(Deficit)	\$0.00	(\$5,964,265)		(\$7,565,623)	(\$10,495,010)	(\$17,902,490)

FY2016-FY2021 FIVE-YEAR PLAN

CITY - GENERAL FUND REVENUES

	2016 Approved Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Taxes:											
Property Taxes - Current ²	327,049,500.00	335,352,537.00	8,303,037.00	337,695,149.00	2,342,612.00	340,038,260.00	2,343,111.00	347,537,423.10	7,499,163.10	350,029,502.15	2,492,079.05
Property Taxes - Back	9,600,000.00	9,600,000.00	0.00	9,600,000.00	0.00	9,600,000.00	0.00	9,600,000.00	0.00	9,600,000.00	0.00
Total Taxes	336,649,500.00	344,952,537.00	8,303,037.00	347,295,149.00	2,342,612.00	349,638,260.00	2,343,111.00	357,137,423.10	7,499,163.10	359,629,502.15	2,492,079.05
Total State Aid & Grants:											
Payment in Lieu of Taxes (PILOT)	27,109,512.00	28,087,312.00	977,800.00	28,087,312.00	0.00	28,087,312.00	0.00	28,087,312.00	0.00	28,087,312.00	0.00
School Debt Construction ¹	25,066,484.00	23,903,761.00	(1,162,723.00)	25,892,137.00	2,988,376.00	25,745,602.00	(1,146,535.00)	20,913,955.00	(4,831,654.00)	20,913,955.00	0.00
Telephone Tax	2,415,159.00	2,415,159.00	0.00	2,485,766.65	70,607.65	2,385,197.32	99,456.67	2,683,605.21	103,407.89	2,796,149.42	107,544.21
General Revenue Sharing	2,500,000.00	0.00	(2,500,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Reimbursement Excise Tax	1,868,582.00	1,868,582.00	0.00	1,868,582.00	0.00	1,868,582.00	0.00	1,868,582.00	0.00	1,868,582.00	0.00
Distressed Cities Revenue	6,179,102.00	5,332,583.00	(846,519.00)	4,955,899.00	(376,684.00)	4,955,899.00	0.00	4,955,899.00	0.00	4,955,899.00	0.00
Meals & Beverage Tax	5,117,433.00	5,309,116.00	191,683.00	5,463,080.00	153,964.00	5,621,510.00	158,430.00	5,762,047.00	140,537.00	5,762,047.00	0.00
Total State Aid & Grants:	70,256,272.00	66,916,513.00	(3,339,759.00)	69,752,776.65	2,836,263.65	68,864,109.32	(888,667.33)	64,776,400.21	(4,587,709.11)	64,383,944.42	107,544.21
Fines & Forfeits											
Fines & Forfeits	7,000,000.00	7,000,000.00	0.00	6,000,000.00	(1,000,000.00)	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
Total Fines & Forfeits	7,000,000.00	7,000,000.00	0.00	6,000,000.00	(1,000,000.00)	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
Interest Income:											
Interest on Overdue Taxes	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
Interest on Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Income	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
Departmental & Other Revenues:											
Water Supply Medical Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimb Blue Cross Providers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursement - Water Supply Board	839,167.00	839,167.00	0.00	916,024.00	76,857.00	916,024.00	0.00	916,024.00	0.00	916,024.00	0.00
Retirement Reimb. - Workforce Sol	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Room Tax	2,182,600.00	2,233,018.00	101,018.00	2,301,828.00	18,210.00	2,318,430.00	16,602.00	2,329,904.00	11,474.00	2,329,904.00	0.00
PILOT - Colleges, Univ. & Hospitals	8,233,374.00	8,233,374.00	0.00	5,314,401.00	(2,918,973.00)	5,345,892.00	31,491.00	5,377,856.00	31,964.00	5,410,300.00	32,444.00
Additional Transition Parcel Payment ⁴	0.00	1,439,177.00	1,439,177.00	1,365,907.00	(73,270.00)	1,354,570.00	(11,337.00)	1,311,164.00	(43,406.00)	1,308,192.00	(3,022.00)
Stabilization - Expired New Valuations ⁵	5,222,222.00	9,187,500.00	3,965,278.00	9,187,500.00	0.00	9,187,500.00	0.00	9,187,500.00	0.00	9,187,500.00	0.00
PILOT - Providence Place Mall	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
PILOT - Providence Housing Authority	75,000.00	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00
Port of Providence	350,000.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00
Arts, Culture, Film & Tourism	160,000.00	160,000.00	0.00	160,000.00	0.00	160,000.00	0.00	160,000.00	0.00	160,000.00	0.00
Building Administration	5,615,874.00	5,615,874.00	0.00	7,900,000.00	1,384,126.00	7,900,000.00	0.00	7,900,000.00	0.00	7,900,000.00	0.00
Building Board	10,300.00	10,300.00	0.00	10,300.00	0.00	10,300.00	0.00	10,300.00	0.00	10,300.00	0.00
Bureau of Licenses	1,728,704.00	1,728,704.00	0.00	1,728,704.00	0.00	1,728,704.00	0.00	1,728,704.00	0.00	1,728,704.00	0.00
City Clerk	9,000.00	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00

FY2016-FY2021 FIVE-YEAR PLAN

	2016 Approved Budget	2017 Projected Budget ¹	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
City Collector	680,000.00	680,000.00	0.00	697,476.00	17,476.00	697,476.00	0.00	697,476.00	0.00	697,476.00	0.00
City Tax Assessor	496,000.00	0.00	(496,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commissioner of Public Safety	90,000.00	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00
Communications	687,500.00	687,500.00	0.00	687,500.00	0.00	687,500.00	0.00	687,500.00	0.00	687,500.00	0.00
D P Reimburse School Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Mgmt / Homeland Sec.	135,000.00	135,000.00	0.00	135,000.00	0.00	135,000.00	0.00	135,000.00	0.00	135,000.00	0.00
Environmental Control	24,000.00	24,000.00	0.00	24,000.00	0.00	24,000.00	0.00	24,000.00	0.00	24,000.00	0.00
Fire	683,415.00	683,415.00	0.00	683,415.00	0.00	683,415.00	0.00	683,415.00	0.00	683,415.00	0.00
Highway	215,500.00	215,500.00	0.00	215,500.00	0.00	215,500.00	0.00	215,500.00	0.00	215,500.00	0.00
Housing Court	35,000.00	35,000.00	0.00	35,000.00	0.00	35,000.00	0.00	35,000.00	0.00	35,000.00	0.00
Human Services	395,770.00	395,770.00	0.00	395,770.00	0.00	395,770.00	0.00	395,770.00	0.00	395,770.00	0.00
Law Department	120.00	120.00	0.00	120.00	0.00	120.00	0.00	120.00	0.00	120.00	0.00
North Burial Ground	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
Planning & Urban Development	1,845,500.00	1,845,500.00	0.00	1,845,500.00	0.00	1,845,500.00	0.00	1,845,500.00	0.00	1,845,500.00	0.00
Police ⁶	1,320,080.00	2,950,080.00	1,630,000.00	2,950,080.00	0.00	2,950,080.00	0.00	1,320,080.00	(1,630,000.00)	1,320,080.00	0.00
Probate Court	159,261.00	159,261.00	0.00	159,261.00	0.00	159,261.00	0.00	159,261.00	0.00	159,261.00	0.00
Public Property	128,000.00	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00	128,000.00	0.00
Recorder of Deeds	2,531,904.00	2,531,904.00	0.00	2,531,904.00	0.00	2,531,904.00	7,595.71	2,832,484.62	312,984.91	2,861,042.07	8,557.45
Sewer Construction	7,200.00	7,200.00	0.00	7,200.00	0.00	7,200.00	0.00	7,200.00	0.00	7,200.00	0.00
Traffic Engineering	4,505,000.00	4,505,000.00	0.00	4,505,000.00	0.00	4,505,000.00	0.00	4,505,000.00	0.00	4,505,000.00	0.00
Treasury	216.00	216.00	0.00	216.00	0.00	216.00	0.00	216.00	0.00	216.00	0.00
Vital Statistics	323,256.00	323,256.00	0.00	323,256.00	0.00	323,256.00	0.00	323,256.00	0.00	323,256.00	0.00
Zoning Board of Review	35,900.00	35,900.00	0.00	35,900.00	0.00	35,900.00	0.00	35,900.00	0.00	35,900.00	0.00
Total Departmental & Other Revenues	39,274,863.00	45,914,336.00	6,639,473.00	44,418,762.00	(1,495,574.00)	44,463,113.71	44,531.71	43,146,130.62	(1,316,983.09)	43,184,110.07	37,979.45
Transfers to General Fund:											
Transfer from Fund 252	2,134,541.00	2,134,541.00	0.00	2,134,541.00	0.00	2,134,541.00	0.00	2,134,541.00	0.00	2,134,541.00	0.00
Transfer from Fund 283	4,700,000.00	4,700,000.00	0.00	4,700,000.00	0.00	4,700,000.00	0.00	4,700,000.00	0.00	4,700,000.00	0.00
Transfer from NBG (Fund 801)	350,000.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00
Transfer from Fund 856	2,600,000.00	0.00	(2,600,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers to General Fund	\$9,784,541	\$7,184,541	(2,600,000.00)	\$7,184,541	0.00	\$7,184,541	0.00	\$7,184,541	0.00	\$7,184,541	0.00
Total General Fund Revenues	467,465,176.00	476,467,937.00	9,002,761.00	479,151,228.65	2,683,301.65	480,650,024.03	1,498,795.38	482,244,494.93	1,594,470.90	484,882,097.64	2,637,602.71

¹ Bureau of Labor Statistics Consumer Price Index - Urban² Compiled from May 2015 PFM Report³ Per R.I. Dept. of Municipal Affairs 6/28/2013⁴ Per Internal Auditor's report on Local Tax Exempt transition payments 9/25/2013⁵ Based upon current commercial tax rate and pre-stabilization values - now expired as of 6/30/16⁶ Police Grant based upon Public Safety Fiscal Office

	2016 Approved Budget	2016 - Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Mayor's Office											
Salaries	1,775,748.00	1,811,862.96	35,114.96	1,861,072.69	49,009.73	1,861,072.69	0.00	1,861,072.69	0.00	1,861,072.69	0.00
Services	176,400.00	176,400.00	0.00	176,400.00	0.00	176,400.00	0.00	176,400.00	0.00	176,400.00	0.00
Supplies	15,800.00	10,800.00	(5,000.00)	10,800.00	0.00	10,800.00	0.00	10,800.00	0.00	10,800.00	0.00
Total - Mayor's Office	1,967,948.00	1,999,062.96	31,114.96	2,048,272.69	49,209.73	2,048,272.69	0.00	2,048,272.69	0.00	2,048,272.69	0.00
City Sergeant											
Salaries	43,440.00	44,338.80	898.80	45,327.29	988.49	45,327.29	0.00	45,327.29	0.00	45,327.29	0.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - City Sergeant	43,440.00	44,338.80	898.80	45,327.29	988.49	45,327.29	0.00	45,327.29	0.00	45,327.29	0.00
Law Department											
Salaries	1,804,825.00	1,840,271.50	35,446.50	1,891,546.84	51,275.34	1,891,546.84	0.00	1,891,546.84	0.00	1,891,546.84	0.00
Services	2,194,300.00	2,193,495.00	(805.00)	2,145,913.49	(48,386.51)	2,145,913.49	(48,386.51)	2,145,913.49	(48,386.51)	2,145,913.49	(48,386.51)
Supplies	75,000.00	76,250.00	1,250.00	77,063.31	813.31	77,063.31	0.00	77,063.31	0.00	77,063.31	0.00
Total - Law Department	3,984,125.00	4,087,452.50	103,327.50	4,114,523.64	26,071.14	4,114,523.64	0.00	4,114,523.64	0.00	4,114,523.64	0.00
Finance											
Salaries	421,525.00	429,955.50	8,430.50	441,779.28	11,823.78	441,779.28	0.00	441,779.28	0.00	441,779.28	0.00
Services	36,600.00	37,493.00	893.00	37,605.48	112.48	37,605.48	0.00	37,605.48	0.00	37,605.48	0.00
Supplies	1,000.00	1,021.00	21.00	1,025.07	4.07	1,025.07	0.00	1,025.07	0.00	1,025.07	0.00
Total - Finance	459,125.00	468,471.50	9,346.50	480,410.83	11,849.33	480,410.83	0.00	480,410.83	0.00	480,410.83	0.00
City Controller											
Salaries	741,080.00	755,901.60	14,821.60	776,688.89	20,787.29	776,688.89	0.00	776,688.89	0.00	776,688.89	0.00
Services	2,700.00	2,478.00	(222.00)	2,501.63	23.63	2,501.63	0.00	2,501.63	0.00	2,501.63	0.00
Supplies	4,200.00	4,297.00	97.00	4,297.89	0.89	4,297.89	0.00	4,297.89	0.00	4,297.89	0.00
Total - City Controller	747,980.00	762,676.60	14,695.60	783,588.41	35,711.81	783,588.41	0.00	783,588.41	0.00	783,588.41	0.00
Retirement Office											
Salaries	231,124.50	235,069.90	3,945.40	242,556.32	7,486.42	242,556.32	0.00	242,556.32	0.00	242,556.32	0.00
Services	16,688.00	17,072.00	384.00	17,123.22	51.22	17,123.22	0.00	17,123.22	0.00	17,123.22	0.00
Supplies	1,155.00	1,182.00	27.00	1,185.55	3.55	1,185.55	0.00	1,185.55	0.00	1,185.55	0.00
Total - Retirement Office	248,967.50	253,323.90	4,356.40	260,865.09	12,892.59	260,865.09	0.00	260,865.09	0.00	260,865.09	0.00
City Collector											
Salaries	725,333.00	739,737.66	14,404.66	760,080.45	20,342.79	760,080.45	0.00	760,080.45	0.00	760,080.45	0.00
Services	1,147,875.00	1,174,276.00	26,401.00	1,177,798.83	3,522.83	1,177,798.83	0.00	1,177,798.83	0.00	1,177,798.83	0.00
Supplies	6,000.00	6,138.00	138.00	6,156.41	18.41	6,156.41	0.00	6,156.41	0.00	6,156.41	0.00
Total - City Collector	1,879,208.00	1,920,151.66	40,953.66	1,944,035.69	23,884.03	1,944,035.69	0.00	1,944,035.69	0.00	1,944,035.69	0.00
City Tax Assessor											
Salaries	1,611,789.00	1,635,084.78	23,295.78	1,663,549.61	28,464.83	1,663,549.61	0.00	1,663,549.61	0.00	1,663,549.61	0.00
Services	775,500.00	771,292.00	(4,208.00)	771,805.38	513.38	771,805.38	0.00	771,805.38	0.00	771,805.38	0.00
Supplies	5,000.00	5,115.00	115.00	5,130.35	15.35	5,130.35	0.00	5,130.35	0.00	5,130.35	0.00
Total - City Tax Assessor	1,792,289.00	1,811,491.76	19,102.76	1,840,485.34	48,389.56	1,840,485.34	0.00	1,840,485.34	0.00	1,840,485.34	0.00
Board of Tax Assessment & Review											
Salaries	16,000.00	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00
Total - Board of Tax Assessment & Review	16,000.00	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00
Recorder of Deeds											
Salaries	205,749.00	209,463.58	3,714.58	215,653.24	6,189.66	215,653.24	0.00	215,653.24	0.00	215,653.24	0.00
Services	115,500.00	118,158.00	2,658.00	118,668.01	510.01	118,668.01	0.00	118,668.01	0.00	118,668.01	0.00
Supplies	1,000.00	1,023.00	23.00	1,025.15	2.15	1,025.15	0.00	1,025.15	0.00	1,025.15	0.00
Total - Recorder of Deeds	322,249.00	328,644.58	6,397.58	335,346.40	13,145.41	335,346.40	0.00	335,346.40	0.00	335,346.40	0.00

	2016 Approved Budget	2016 - Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Data Processing											
Salaries	1,084,368.00	1,106,055.36	21,687.36	1,136,471.88	30,416.52	1,136,471.88	0.00	1,136,471.88	0.00	1,136,471.88	0.00
Services	1,163,981.00	1,190,752.00	26,771.00	1,194,324.36	3,572.36	1,197,987.23	3,662.87	1,201,500.95	3,512.72	1,205,105.45	3,604.50
Supplies	195,900.00	195,900.00	0.00	195,900.00	0.00	197,485.69	1,585.69	198,078.06	592.36	198,572.29	494.23
Total - Data Processing	2,444,249.00	2,492,707.36	48,458.36	2,527,696.23	34,977.70	2,531,944.80	4,248.57	2,536,050.91	4,106.11	2,540,149.43	4,098.52
Personnel											
Salaries	1,055,217.00	1,076,421.34	21,204.34	1,105,920.18	29,498.84	1,105,920.18	0.00	1,105,920.18	0.00	1,105,920.18	0.00
Services	118,550.00	120,816.00	2,266.00	121,178.45	362.45	121,541.98	363.53	121,906.61	364.63	122,272.33	365.72
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Personnel	1,173,767.00	1,197,237.34	23,470.34	1,227,098.63	29,361.29	1,227,462.16	363.53	1,227,826.79	364.63	1,228,192.51	365.72
Commissioner of Public Safety											
Salaries	594,455.00	606,344.10	11,889.10	623,018.56	16,674.46	623,018.56	0.00	623,018.56	0.00	623,018.56	0.00
Services	574,511.00	587,725.00	13,214.00	589,488.18	1,763.17	591,256.64	1,768.46	593,030.41	1,773.77	594,809.50	1,779.09
Supplies	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
Total - Commissioner of Public Safety	1,171,466.00	1,196,569.10	25,103.10	1,215,007.14	18,445.31	1,216,774.20	1,768.06	1,218,548.97	1,774.77	1,220,318.06	1,769.09
Police											
Salaries	37,157,750.00	39,540,758.00	2,383,008.00	39,540,758.00	0.00	39,540,758.00	0.00	39,540,758.00	0.00	39,540,758.00	0.00
Services	784,327.00	800,257.00	15,930.00	802,928.58	2,671.58	805,337.37	2,408.79	807,753.38	2,416.01	810,169.64	2,416.26
Supplies	1,487,300.00	1,538,833.00	51,533.00	1,538,833.00	0.00	1,538,833.00	0.00	1,538,833.00	0.00	1,538,833.00	0.00
Total - Police	39,429,377.00	41,880,848.00	2,415,471.00	41,880,848.00	0.00	41,880,848.00	0.00	41,880,848.00	0.00	41,880,848.00	0.00
Fire											
Salaries	40,308,688.00	40,308,688.00	0.00	40,308,688.00	0.00	40,308,688.00	0.00	40,308,688.00	0.00	40,308,688.00	0.00
Services	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
Supplies	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
Total - Fire	40,308,688.00	41,808,688.00	1,500,000.00	41,808,688.00	0.00	41,808,688.00	0.00	41,808,688.00	0.00	41,808,688.00	0.00
Communications											
Salaries	4,317,695.00	4,404,048.90	86,353.90	4,525,160.24	121,111.34	4,525,160.24	0.00	4,525,160.24	0.00	4,525,160.24	0.00
Services	1,322,084.00	1,352,491.00	30,407.00	1,356,550.48	4,059.48	1,360,620.13	4,069.65	1,364,701.99	4,081.86	1,368,796.10	4,094.11
Supplies	205,000.00	209,887.00	4,887.00	210,616.96	629.96	211,348.81	631.85	212,082.56	633.75	212,816.31	633.75
Total - Communications	5,844,779.00	5,966,426.90	121,646.90	6,092,337.68	126,798.78	6,097,139.19	4,701.51	6,101,944.79	4,715.61	6,106,672.45	4,727.66
Emergency Mgmt / Homeland Sec.											
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	316,201.00	312,525.02	(3,675.98)	311,394.46	(1,130.56)	311,394.46	0.00	311,394.46	0.00	311,394.46	0.00
Supplies	32,500.00	33,248.00	748.00	33,347.74	99.74	33,447.79	100.04	33,548.13	99.34	33,648.71	100.58
Total - Emergency Mgmt / Homeland Sec.	348,701.00	345,773.02	(2,927.98)	344,742.20	(1,034.78)	344,742.20	0.00	344,742.20	0.00	344,742.20	0.00
Planning & Development											
Salaries	2,718,094.00	2,772,455.88	54,361.88	2,848,698.42	76,242.54	2,848,698.42	0.00	2,848,698.42	0.00	2,848,698.42	0.00
Services	948,348.00	951,696.00	3,348.00	954,551.09	2,855.09	957,014.74	2,463.65	960,286.99	3,272.24	963,167.85	2,880.86
Supplies	15,000.00	15,345.00	345.00	15,391.04	46.04	15,437.21	46.17	15,483.52	46.31	15,529.97	46.45
Total - Planning & Development	2,681,442.00	2,739,496.88	58,054.88	2,818,644.25	79,143.66	2,818,644.25	0.00	2,818,644.25	0.00	2,818,644.25	0.00
Traffic Engineering											
Salaries	502,645.00	512,684.84	10,039.84	526,793.95	14,109.11	526,793.95	0.00	526,793.95	0.00	526,793.95	0.00
Services	116,788.00	118,075.00	1,287.00	119,851.81	1,776.81	120,628.00	776.19	121,404.19	776.19	122,180.38	776.19
Supplies	33,000.00	33,250.00	250.00	33,500.00	250.00	33,750.00	250.00	34,000.00	250.00	34,250.00	250.00
Total - Traffic Engineering	652,433.00	664,010.84	11,577.84	670,175.76	17,636.76	670,175.76	0.00	670,175.76	0.00	670,175.76	0.00

	2016 Approved Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Public Works Administration											
Salaries	453,453.00	462,572.06	9,099.06	475,241.42	12,719.36	475,241.42	0.00	475,241.42	0.00	475,241.42	0.00
Services	28,400.00	29,053.00	653.00	29,140.16	87.16	29,227.58	87.42	29,315.26	87.68	29,403.31	87.95
Supplies	1,000.00	3,069.00	68.00	3,078.21	9.21	3,087.44	9.23	3,096.70	9.26	3,105.99	9.29
Total - Public Works Administration	484,853.00	494,644.06	9,791.06	507,459.78	13,815.72	507,556.44	96.66	507,653.38	96.95	507,750.62	97.24
Engineering & Sanitation											
Salaries	594,995.00	513,084.70	10,099.70	529,249.53	16,164.83	529,249.53	0.00	529,249.53	0.00	529,249.53	0.00
Services	100,000.00	102,200.00	2,200.00	102,608.90	368.90	102,914.72	307.82	103,223.46	308.71	103,531.14	306.67
Supplies	2,000.00	2,251.10	81.00	2,252.75	6.75	2,251.32	6.77	2,251.32	0.00	2,251.32	0.00
Total - Engineering & Sanitation	697,185.00	617,535.78	13,402.70	634,073.15	16,478.48	634,423.78	314.59	634,744.31	315.54	635,033.80	316.48
Environmental Control											
Salaries	439,106.00	448,283.92	9,099.92	465,613.78	17,329.86	465,613.78	0.00	465,613.78	0.00	465,613.78	0.00
Services	8,991,000.00	9,164,034.00	173,034.00	9,191,506.10	27,472.10	9,219,100.68	27,594.58	9,246,757.98	27,657.30	9,274,408.26	27,650.28
Supplies	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
Total - Environmental Control	9,433,106.00	9,615,317.92	182,911.92	9,660,120.06	44,802.14	9,687,714.46	27,594.40	9,714,371.74	27,657.28	9,741,822.04	27,450.30
Highway											
Salaries	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
Supplies	131,000.00	131,000.00	0.00	131,000.00	0.00	131,000.00	0.00	131,000.00	0.00	131,000.00	0.00
Total - Highway	2,131,000.00	2,131,000.00	0.00	2,131,000.00	0.00	2,131,000.00	0.00	2,131,000.00	0.00	2,131,000.00	0.00
Snow Removal											
Salaries	380,000.00	387,600.00	7,600.00	398,250.00	10,650.00	398,250.00	0.00	398,250.00	0.00	398,250.00	0.00
Services	950,000.00	972,341.00	22,341.00	975,258.02	2,917.02	978,183.80	2,925.78	981,118.35	2,934.55	984,051.70	2,933.35
Supplies	570,000.00	586,610.00	16,610.00	588,599.83	1,989.83	591,530.24	2,930.41	594,461.06	2,930.82	597,391.88	2,930.82
Total - Snow Removal	1,900,000.00	1,946,551.00	46,551.00	1,972,083.82	72,200.82	1,967,964.04	4,880.22	1,973,821.11	7,837.29	1,979,693.64	5,872.53
Sewer Construction											
Salaries	425,120.00	433,623.40	8,503.40	445,547.02	11,923.62	445,547.02	0.00	445,547.02	0.00	445,547.02	0.00
Services	2,500.00	2,558.00	58.00	2,567.67	7.67	2,577.34	9.67	2,587.01	9.67	2,596.68	9.67
Supplies	45,700.00	46,752.00	1,052.00	46,802.26	50.26	47,019.03	216.77	47,235.80	216.77	47,452.53	216.73
Total - Sewer Construction	475,320.00	482,933.40	7,633.40	494,916.89	12,473.49	495,133.37	216.48	495,369.43	236.06	495,600.23	230.80
Grange R&M Equipment											
Salaries	394,343.00	402,229.86	7,886.86	413,291.18	10,961.32	413,291.18	0.00	413,291.18	0.00	413,291.18	0.00
Services	128,000.00	130,944.00	2,944.00	131,316.83	362.83	131,700.34	383.51	132,083.85	383.51	132,467.36	383.51
Supplies	42,000.00	42,966.00	966.00	43,094.90	128.90	43,224.18	129.28	43,353.46	129.28	43,482.74	129.28
Total - Grange R&M Equipment	564,343.00	576,139.86	11,796.86	587,702.91	11,563.05	588,216.51	513.60	588,731.57	514.96	589,246.28	514.71
Parking Administration											
Salaries	170,899.00	174,316.98	3,417.98	178,110.70	3,793.72	178,110.70	0.00	178,110.70	0.00	178,110.70	0.00
Services	255,668.00	262,571.00	6,903.00	263,358.71	787.71	264,148.79	790.08	264,941.24	792.45	265,733.69	792.45
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Parking Administration	426,567.00	436,887.98	10,320.98	441,469.41	4,783.70	442,259.49	789.08	443,051.93	792.45	443,845.39	793.46
Recreation											
Salaries	666,609.00	679,941.18	13,332.18	698,639.56	18,698.38	698,639.56	0.00	698,639.56	0.00	698,639.56	0.00
Services	59,700.00	60,774.00	1,074.00	60,556.32	182.32	61,139.19	582.87	61,722.06	582.87	62,304.93	582.87
Supplies	45,500.00	46,546.00	1,046.00	46,685.64	139.64	46,825.69	140.05	46,965.74	140.05	47,105.79	140.05
Total - Recreation	771,809.00	787,261.18	15,422.18	805,821.52	19,020.34	806,604.45	782.93	806,321.35	716.90	807,051.28	729.93
Recreation Seasonal											
Salaries	690,000.00	703,800.00	13,800.00	723,154.50	19,354.50	723,154.50	0.00	723,154.50	0.00	723,154.50	0.00
Services	25,000.00	25,575.00	575.00	25,728.88	153.88	25,882.87	153.99	26,037.86	154.99	26,192.85	154.99
Total - Recreation Seasonal	715,000.00	729,375.00	14,375.00	748,883.38	19,478.38	749,037.37	153.99	749,292.36	254.99	749,347.35	55.99

	2016 Approved Budget	2017 Projected Budget	Variance 2017-2016	2018 Projected Budget	Variance 2018-2017	2019 Projected Budget	Variance 2019-2018	2020 Projected Budget	Variance 2020-2019
Neighborhood Park Services									
Salaries	2,459,514.00	2,508,704.28	49,190.28	2,577,693.65	68,989.37	2,577,693.65	0.00	2,577,693.65	0.00
Services	101,749.00	108,669.00	6,920.00	309,810.07	9,840.07	310,944.92	934.85	311,476.55	931.63
Supplies	164,080.00	189,122.00	25,042.00	185,925.27	57,803.27	170,118.25	508.89	171,680.81	571.95
Total - Neighborhood Park Services	2,725,343.00	2,806,495.28	81,252.28	3,073,429.00	267,935.72	3,058,756.82	1,437.74	3,059,855.01	1,442.05
Forestry Services									
Salaries	626,103.00	638,716.86	12,613.86	656,281.57	17,564.71	656,281.57	0.00	656,281.57	0.00
Services	106,106.00	109,417.00	3,311.00	109,199.26	3,311.00	109,199.26	3,311.00	109,199.26	3,311.00
Supplies	2,000.00	2,161.00	161.00	2,161.00	2,161.00	2,161.00	2,161.00	2,161.00	2,161.00
Total - Forestry Services	734,209.00	750,294.86	16,085.86	767,641.83	17,432.83	767,641.83	3,311.00	769,603.83	3,311.00
Zoological Services									
Salaries	1,480,098.00	1,518,879.96	38,781.96	1,560,449.16	41,569.20	1,560,449.16	0.00	1,560,449.16	0.00
Services	171,120.00	173,056.00	1,936.00	175,981.17	2,925.17	176,079.91	5,098.74	176,696.34	616.43
Total - Zoological Services	1,651,218.00	1,691,935.96	40,721.96	1,736,430.33	43,490.37	1,736,529.07	5,098.74	1,737,145.50	616.43
Greenhouse									
Salaries	300,158.00	306,161.16	6,003.16	314,580.59	8,419.43	314,580.59	0.00	314,580.59	0.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Greenhouse	300,158.00	306,161.16	6,003.16	314,580.59	8,419.43	314,580.59	0.00	314,580.59	0.00
Roger Williams Park Services									
Salaries	830,539.00	847,149.78	16,610.78	870,446.40	23,296.62	870,446.40	0.00	870,446.40	0.00
Services	17,300.00	17,901.00	601.00	17,956.71	55.71	18,010.58	55.87	18,064.61	54.03
Supplies	3,500.00	3,581.00	81.00	3,591.74	10.74	3,602.52	10.78	3,613.33	10.81
Total - Roger Williams Park Services	851,339.00	868,631.78	17,191.78	891,994.85	23,358.57	892,059.50	64.65	892,124.34	64.84
Superintendent of Parks									
Salaries	640,098.00	652,899.96	12,801.96	670,854.71	17,954.75	670,854.71	0.00	670,854.71	0.00
Services	76,910.00	78,681.00	1,771.00	78,917.94	236.94	79,153.79	236.85	79,391.36	237.57
Supplies	28,200.00	28,969.00	769.00	29,955.55	986.55	29,922.35	8,681.79	29,199.42	723.93
Total - Superintendent of Parks	745,208.00	760,549.96	15,341.96	779,728.40	33,773.40	779,930.86	332.56	779,355.53	324.53
North Burial Ground									
Salaries	412,191.00	421,454.82	9,263.82	433,044.83	11,590.01	433,044.83	0.00	433,044.83	0.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - North Burial Ground	412,191.00	421,454.82	9,263.82	433,044.83	11,590.01	433,044.83	0.00	433,044.83	0.00
Building Administration									
Salaries	600,161.00	612,164.22	12,003.22	628,998.74	16,834.52	628,998.74	0.00	628,998.74	0.00
Services	580,898.00	594,259.00	13,361.00	596,041.78	1,782.78	597,829.90	1,788.12	599,623.39	1,793.49
Supplies	6,360.00	6,505.00	145.00	6,535.52	30.52	6,545.09	9.57	6,554.73	9.24
Total - Building Administration	1,187,419.00	1,212,928.22	25,509.22	1,231,566.03	43,166.32	1,233,373.73	1,807.70	1,237,176.86	3,813.12
Structures & Zoning									
Salaries	1,024,062.00	1,044,543.24	20,481.24	1,073,268.18	28,724.94	1,073,268.18	0.00	1,073,268.18	0.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Structures & Zoning	1,024,062.00	1,044,543.24	20,481.24	1,073,268.18	28,724.94	1,073,268.18	0.00	1,073,268.18	0.00
Plumbing Drainage & Gas Piping									
Salaries	235,344.00	235,948.88	604.88	246,547.47	6,598.59	246,547.47	0.00	246,547.47	0.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Plumbing Drainage & Gas Piping	235,344.00	235,948.88	604.88	246,547.47	6,598.59	246,547.47	0.00	246,547.47	0.00
Electrical Installation									
Salaries	209,591.00	214,190.82	4,599.82	220,081.07	5,890.25	220,081.07	0.00	220,081.07	0.00
Total - Electrical Installation	209,591.00	214,190.82	4,599.82	220,081.07	5,890.25	220,081.07	0.00	220,081.07	0.00

	2016 Approved Budget	2017 Projected Budget	Variance - 2016 - 2017	2018 Projected Budget	Variance - 2017 - 2018	2019 Projected Budget	Variance - 2018 - 2019	2020 Projected Budget	Variance - 2019 - 2020	2021 Projected Budget	Variance - 2020 - 2021
Mechanical Equip&Installation											
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Mechanical Equip & Installation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Zoning Board of Review											
Salaries	15,000.00	15,500.00	0.00	15,500.00	0.00	15,500.00	0.00	15,500.00	0.00	15,500.00	0.00
Total - Zoning Board of Review	15,000.00	15,500.00	0.00	15,500.00	0.00	15,500.00	0.00	15,500.00	0.00	15,500.00	0.00
Building Board											
Salaries	13,000.00	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00
Total - Building Board	13,000.00	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00
Bldg Inspect Code Enforcement											
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Bldg Inspect Code Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bldg Inspection Prosecution											
Salaries	144,153.00	147,000.00	2,846.00	151,079.55	4,079.55	151,079.55	0.00	151,079.55	0.00	151,079.55	0.00
Total - Bldg Inspection Prosecution	144,153.00	147,000.00	2,846.00	151,079.55	4,079.55	151,079.55	0.00	151,079.55	0.00	151,079.55	0.00
Public Property											
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	1,551,735.00	1,582,769.70	31,034.70	1,626,295.87	43,526.17	1,626,295.87	0.00	1,626,295.87	0.00	1,626,295.87	0.00
Services	1,887,600.00	1,726,415.00	161,185.00	1,731,594.25	5,179.25	1,731,594.25	0.00	1,731,594.25	0.00	1,731,594.25	0.00
Supplies	1,899,550.00	2,007,617.00	108,067.00	2,013,659.85	6,042.85	2,013,659.85	0.00	2,013,659.85	0.00	2,013,659.85	0.00
Total - Public Property	5,128,885.00	5,316,801.70	187,916.70	5,371,559.96	54,758.26	5,371,559.96	0.00	5,371,559.96	0.00	5,371,559.96	0.00
Purchasing											
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Purchasing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Court											
Salaries	583,606.00	574,878.12	8,727.88	590,687.27	15,809.15	590,687.27	0.00	590,687.27	0.00	590,687.27	0.00
Services	638,864.00	659,055.00	20,191.00	640,972.17	19,077.17	640,972.17	0.00	640,972.17	0.00	640,972.17	0.00
Supplies	5,000.00	5,115.00	115.00	5,130.35	15.35	5,130.35	0.00	5,130.35	0.00	5,130.35	0.00
Total - Municipal Court	1,227,470.00	1,239,048.12	11,578.12	1,236,789.78	17,741.66	1,236,789.78	0.00	1,236,789.78	0.00	1,236,789.78	0.00
Probate Court											
Salaries	254,632.00	259,724.64	5,092.64	266,867.07	7,142.43	266,867.07	0.00	266,867.07	0.00	266,867.07	0.00
Services	27,172.00	27,798.00	626.00	27,831.39	33.39	27,831.39	0.00	27,831.39	0.00	27,831.39	0.00
Supplies	600.00	614.00	14.00	615.84	1.84	615.84	0.00	615.84	0.00	615.84	0.00
Total - Probate Court	282,404.00	288,136.64	5,732.64	295,314.30	7,177.66	295,314.30	0.00	295,314.30	0.00	295,314.30	0.00
Housing Court											
Salaries	248,062.00	253,023.24	4,961.24	259,081.38	6,058.14	259,081.38	0.00	259,081.38	0.00	259,081.38	0.00
Services	3,824.00	3,912.00	88.00	3,922.74	10.74	3,922.74	0.00	3,922.74	0.00	3,922.74	0.00
Supplies	350.00	358.00	8.00	359.07	1.07	359.07	0.00	359.07	0.00	359.07	0.00
Total - Housing Court	252,236.00	257,293.24	5,057.24	263,363.19	6,076.95	263,363.19	0.00	263,363.19	0.00	263,363.19	0.00
Housing Authority											
Salaries	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Housing Authority	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00

	2016 Approved Budget	2017 - 2017	2018 Projected Budget	Variance - 2017 - 2018	2019 Projected Budget	Variance - 2019 - 2019	2020 Projected Budget	Variance - 2019 - 2020	2021 Projected Budget	Variance - 2020 - 2021
PERA										
Salaries	44,416.00	45,324.72	46,571.15	1,246.43	46,571.15	0.00	46,571.15	0.00	46,571.15	0.00
Services	35,500.00	40,000.00	40,500.37	4,500.00	40,500.37	4,500.00	40,500.37	4,500.00	40,500.37	4,500.00
Supplies	3,000.00	3,115.00	3,130.33	115.00	3,130.33	115.00	3,130.33	115.00	3,130.33	115.00
Total - PERA	82,916.00	88,440.72	90,201.85	5,524.72	90,201.85	5,524.72	90,201.85	5,524.72	90,201.85	5,524.72
League of Cities & Towns										
Salaries	12,242.00	12,242.00	12,242.00	0.00	12,242.00	0.00	12,242.00	0.00	12,242.00	0.00
Total - League of Cities & Towns	12,242.00	12,242.00	12,242.00	0.00	12,242.00	0.00	12,242.00	0.00	12,242.00	0.00
Human Relations										
Capital	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	44,125.00	45,097.50	46,345.21	1,272.71	46,345.21	0.00	46,345.21	0.00	46,345.21	0.00
Services	6,475.00	6,625.00	6,644.88	150.00	6,644.88	169.88	6,644.88	169.88	6,644.88	169.88
Supplies	2,250.00	2,302.00	2,315.83	52.00	2,315.83	13.83	2,315.83	0.00	2,315.83	0.00
Total - Human Relations	54,350.00	53,964.50	55,206.11	311.50	55,206.11	251.61	55,206.11	251.61	55,206.11	251.61
Arts, Culture, Film, & Tourism										
Salaries	295,593.00	301,594.36	309,796.24	6,001.36	309,796.24	8,201.88	309,796.24	8,201.88	309,796.24	8,201.88
Services	596,010.00	609,150.00	609,150.42	1,000.00	609,150.42	4.42	609,150.42	4.42	609,150.42	4.42
Supplies	1,000.00	1,023.00	1,026.07	23.00	1,026.07	3.07	1,026.07	3.07	1,026.07	3.07
Total - Arts, Culture, Film, & Tourism	892,603.00	911,767.36	919,962.73	19,164.36	919,962.73	19,164.36	919,962.73	19,164.36	919,962.73	19,164.36
Human Services										
Salaries	420,126.00	428,528.52	440,313.05	8,392.52	440,313.05	11,784.53	440,313.05	11,784.53	440,313.05	11,784.53
Services	19,200.00	19,600.00	19,700.93	400.00	19,700.93	100.93	19,700.93	100.93	19,700.93	100.93
Supplies	1,700.00	1,740.00	1,745.22	40.00	1,745.22	5.22	1,745.22	5.22	1,745.22	5.22
Total - Human Services	441,026.00	449,868.52	461,759.20	8,842.52	461,759.20	11,834.68	461,759.20	11,834.68	461,759.20	11,834.68
Vital Statistics										
Salaries	178,459.00	182,028.18	187,033.55	3,569.18	187,033.55	5,005.37	187,033.55	0.00	187,033.55	0.00
Services	8,500.00	8,697.00	8,723.09	197.00	8,723.09	26.09	8,723.09	0.00	8,723.09	0.00
Supplies	2,400.00	2,455.00	2,462.37	55.00	2,462.37	7.37	2,462.37	0.00	2,462.37	0.00
Total - Vital Statistics	189,359.00	193,180.18	198,219.01	3,821.18	198,219.01	8,832.53	198,219.01	8,832.53	198,219.01	8,832.53
Board of Commissioners										
Salaries	452,151.00	440,794.02	452,915.86	12,121.84	452,915.86	12,121.84	452,915.86	0.00	452,915.86	0.00
Services	136,344.00	38,830.00	38,830.00	(97,514.00)	38,830.00	176.00	38,830.00	176.00	38,830.00	176.00
Supplies	6,000.00	6,000.00	6,018.00	18.00	6,018.00	18.00	6,018.00	0.00	6,018.00	0.00
Total - Board of Commissioners	594,495.00	485,624.02	497,763.86	(108,870.98)	497,763.86	12,255.83	497,763.86	12,255.83	497,763.86	12,255.83
Bureau of Licenses										
Salaries	402,401.00	410,449.02	421,736.37	8,048.02	421,736.37	11,287.35	421,736.37	0.00	421,736.37	0.00
Services	82,700.00	84,503.00	84,556.81	1,803.00	84,556.81	253.81	84,556.81	253.81	84,556.81	253.81
Supplies	2,500.00	2,538.00	2,565.67	38.00	2,565.67	27.67	2,565.67	0.00	2,565.67	0.00
Total - Bureau of Licenses	487,601.00	497,490.02	508,858.85	10,889.02	508,858.85	11,568.83	508,858.85	11,568.83	508,858.85	11,568.83
City Council										
Salaries	387,736.00	393,460.72	391,561.71	5,724.72	391,561.71	8,070.99	391,561.71	0.00	391,561.71	0.00
Services	601,484.00	615,318.80	617,163.95	1,834.80	617,163.95	1,845.15	617,163.95	0.00	617,163.95	0.00
Supplies	7,000.00	7,161.00	7,182.48	161.00	7,182.48	21.48	7,182.48	0.00	7,182.48	0.00
Total - City Council	996,220.00	1,015,940.52	1,015,908.14	19,720.52	1,015,908.14	19,938.43	1,015,908.14	19,938.43	1,015,908.14	19,938.43
City Clerk										
Salaries	644,057.00	656,938.14	675,003.94	12,881.14	675,003.94	18,065.80	675,003.94	0.00	675,003.94	0.00
Services	17,872.00	18,281.00	18,337.85	409.00	18,337.85	56.85	18,337.85	0.00	18,337.85	0.00
Supplies	36.00	37.00	37.11	1.00	37.11	0.11	37.11	0.00	37.11	0.00
Total - City Clerk	661,965.00	675,256.14	693,378.90	13,324.14	693,378.90	18,122.76	693,378.90	18,122.76	693,378.90	18,122.76

	2016 Approved Budget	2016 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Treasury											
Salaries	346,448.00	353,776.96	6,928.96	363,094.83	9,717.87	365,094.83	0.00	365,094.83	0.00	365,094.83	0.00
Services	52,248.00	53,489.00	1,241.00	53,699.35	160.35	53,700.18	10.83	53,699.35	160.83	54,095.28	161.79
Supplies	2,200.00	2,251.00	2,251.00	2,251.25	6.25	2,251.25	0.00	2,251.25	0.00	2,278.13	26.88
Total - Treasury	400,896.00	409,516.96	8,180.96	418,955.23	9,344.97	419,055.23	10.00	419,055.23	10.00	419,055.23	10.00
City Council Administration											
Salaries	761,584.00	776,815.68	15,231.68	798,178.11	21,362.43	798,178.11	0.00	798,178.11	0.00	798,178.11	0.00
Services	31,356.00	32,037.00	681.00	32,171.23	134.23	32,171.23	0.00	32,171.23	0.00	32,171.23	0.00
Supplies	20,232.00	20,218.00	(14.00)	20,218.00	0.00	20,218.00	0.00	20,218.00	0.00	20,218.00	0.00
Total - City Council Administration	813,172.00	829,070.68	15,888.68	850,567.34	21,382.66	850,567.34	0.00	850,567.34	0.00	850,567.34	0.00
Office of the Internal Auditor											
Salaries	208,143.00	212,805.86	4,662.86	218,144.27	5,338.41	218,144.27	0.00	218,144.27	0.00	218,144.27	0.00
Services	70,000.00	71,410.00	1,410.00	71,424.83	2,414.83	71,424.83	0.00	71,424.83	0.00	71,424.83	0.00
Supplies	1,356.00	1,355.00	(1.00)	1,355.00	0.00	1,355.00	0.00	1,355.00	0.00	1,355.00	0.00
Total - Office of the Internal Auditor	279,499.00	285,570.86	6,071.86	290,924.10	11,434.24	290,924.10	0.00	290,924.10	0.00	290,924.10	0.00
Archives											
Salaries	147,115.00	150,098.10	2,983.10	154,225.80	4,127.70	154,225.80	0.00	154,225.80	0.00	154,225.80	0.00
Services	21,495.00	24,033.00	2,538.00	24,105.10	72.10	24,105.10	0.00	24,105.10	0.00	24,105.10	0.00
Supplies	2,119.00	2,282.00	163.00	2,282.00	0.00	2,282.00	0.00	2,282.00	0.00	2,282.00	0.00
Total - Archives	170,729.00	176,413.10	5,694.10	180,612.90	14,193.80	180,612.90	0.00	180,612.90	0.00	180,612.90	0.00
15% Wage Reduction New Hires - Local 103 Savings	0.00	(207,443.00)	(207,443.00)	(208,332.00)	(888.00)	(208,332.00)	0.00	(208,332.00)	0.00	(208,332.00)	0.00
Total - Departmental Expenditures	149,401,066.00	151,116,974.80	1,715,908.80	155,339,612.56	4,222,637.76	155,339,612.56	0.00	155,339,612.56	0.00	155,339,612.56	0.00
Non Departmental-General Fund											
Contingencies	680,000.00	0.00	(680,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - Non Departmental-General Fund	680,000.00	0.00	(680,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Heat Power & Light											
LED Street Light Gross Savings Before Debt Service	6,500,000.00	3,690,756.00	(2,809,244.00)	3,690,756.00	(2,809,244.00)	3,690,756.00	0.00	3,690,756.00	0.00	3,690,756.00	0.00
Total - Heat Power & Light	6,500,000.00	3,690,756.00	(2,809,244.00)	3,690,756.00	(2,809,244.00)	3,690,756.00	0.00	3,690,756.00	0.00	3,690,756.00	0.00
Grants, Commissions & Misc.											
Total - Grants, Commissions & Misc.	5,064,000.00	4,568,000.00	(496,000.00)	4,568,000.00	(496,000.00)	4,568,000.00	0.00	4,568,000.00	0.00	4,568,000.00	0.00
Ceremonies											
Ceremonies Total	9,030.00	9,030.00	0.00	9,030.00	0.00	9,030.00	0.00	9,030.00	0.00	9,030.00	0.00
Debt Service - Per Schedule at July 1, 2015 (without subsidies due to Federal sequestration)	62,576,800.00	63,998,120.16	1,421,320.16	64,477,324.81	(518,805.65)	64,477,324.81	0.00	64,477,324.81	0.00	64,477,324.81	0.00
S10M School Bond 2015A - Closed Dec. 2015	0.00	788,139.17	788,139.17	788,139.17	0.00	788,139.17	0.00	788,139.17	0.00	788,139.17	0.00
S13M Schedule 11 Master Lease - LED Street Lights Ent. Close Jan 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S10M School Building Authority Loan - 20% repayment only Ent. close Feb 2016	0.00	115,872.00	115,872.00	115,872.00	0.00	115,872.00	0.00	115,872.00	0.00	115,872.00	0.00
Debt Service Total	62,576,800.00	65,902,131.13	3,325,331.13	66,366,336.81	(464,205.68)	66,366,336.81	0.00	66,366,336.81	0.00	66,366,336.81	0.00
Workers Compensation											
Workers Compensation - Medical Expenses	1,400,000.00	1,412,200.00	12,200.00	1,436,496.50	24,296.50	1,440,806.00	3,309.50	1,445,128.51	4,322.51	1,449,463.89	4,335.38
Workers Compensation - Other	415,000.00	424,545.00	9,545.00	425,818.64	1,273.64	427,096.09	1,277.45	428,373.54	1,277.45	429,650.99	1,277.45
Workers Compensation Total	1,815,000.00	1,836,745.00	15,745.00	1,862,315.14	46,541.14	1,867,902.09	5,566.95	1,873,502.05	5,596.95	1,879,114.88	5,612.83

	2016 Approved Budget	2017 Projected Budget	Variance 2016-2017	2018 Projected Budget	Variance 2017-2018	2019 Projected Budget	Variance 2018-2019	2020 Projected Budget	Variance 2019-2020	2021 Projected Budget	Variance 2020-2021
Employee Benefits											
Auto Allowance	273,129.00	279,052.00	5,923.00	279,052.00	0.00	279,052.00	0.00	279,052.00	0.00	279,052.00	0.00
Death Insurance	1,753,314.00	1,936,050.00	184,736.00	1,936,050.00	38,737.00	2,056,077.25	59,885.75	2,117,759.56	61,682.33	2,181,292.35	63,532.79
Education Incentives	152,880.00	153,995.00	6,115.00	153,995.00	0.00	153,995.00	0.00	153,995.00	0.00	153,995.00	0.00
Elected Official Pension	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Death Benefits	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
F.I.C.A.	4,457,046.00	4,537,022.00	79,976.00	4,671,132.66	136,110.66	4,813,326.64	140,193.98	4,957,126.44	144,399.80	5,106,158.23	148,731.79
Healthcare EE Cash Payment	3,500.00	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00
Healthcare EE International Pension	1,801,957.00	1,370,738.00	66,807.00	1,926,880.74	56,122.74	1,984,687.16	57,806.42	2,044,227.78	59,540.61	2,103,554.61	61,326.83
Legal Service	68,880.00	70,464.00	1,584.00	72,577.92	2,113.92	74,753.26	2,175.34	76,997.92	2,244.66	79,307.35	2,309.43
Local 1033 Benefits Expenses	2,038,641.00	2,152,822.00	114,181.00	2,196,809.66	61,987.66	2,262,816.95	63,007.29	2,330,701.46	67,884.51	2,400,622.50	69,921.04
Medical Benefits - Active Members	20,852,650.00	21,470,491.00	2,617,841.00	21,667,486.00	1,196,995.00	21,925,527.00	1,258,041.00	22,247,729.00	1,322,202.00	22,637,162.00	1,389,434.00
Medical Benefits - Retirees	0.00	(529,150.00)	529,150.00	(529,150.00)	0.00	(529,150.00)	0.00	(529,150.00)	0.00	(529,150.00)	0.00
Medical Services - Workmen Compensation	22,155,374.00	23,083,520.00	2,928,146.00	26,839,266.00	1,755,746.00	28,383,925.00	1,544,659.00	30,208,961.00	1,824,036.00	31,951,403.00	1,666,442.00
Pension Contributions	168,900.00	172,785.00	3,885.00	172,785.00	0.00	172,785.00	0.00	172,785.00	0.00	172,785.00	0.00
Unemployment Compensation	57,386,250.00	58,503,120.98	1,116,870.98	61,238,875.19	1,735,754.21	64,125,897.46	1,887,022.28	65,321,897.43	2,195,989.97	67,594,747.50	2,272,850.07
Slipends	11,000.00	11,000.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	0.00
Employee Benefits - Total	111,688,515.00	118,067,529.98	7,379,014.98	124,072,601.67	5,965,071.69	129,285,204.72	5,212,603.05	134,857,182.58	5,569,977.86	140,631,931.04	5,674,748.46
Deficit Reduction Plan 2017											
Deficit Reduction Plan 2017	5,330,154.00	5,330,154.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
Deficit Reduction Plan 2018				2,087,351.08	0.00	2,087,351.08	0.00	2,087,351.08	0.00	2,087,351.08	0.00
Deficit Reduction Plan 2019				3,726,255.01	0.00	3,726,255.01	0.00	3,726,255.01	0.00	3,726,255.01	0.00
Deficit Reduction Plan 2020				5,679,909.33	0.00	5,679,909.33	0.00	5,679,909.33	0.00	5,679,909.33	0.00
Deficit Reduction Plan 2021											
Total Deficit Reduction Plan	4,330,154.00	8,330,154.00	1,600,000.00	6,813,006.09	(2,517,147.92)	6,813,006.09	3,726,255.01	12,404,515.42	5,679,909.33	20,648,182.35	8,055,666.93
School Ayrrep. to Balance School Budget											
Total City General Fund Expenditures	124,896,611.00	124,896,611.00	0.00	124,896,611.00	0.00	124,896,611.00	0.00	124,896,611.00	0.00	124,896,611.00	0.00
	4,674,653,763.00	4,824,452,192.41	149,798,439.41	4,866,716,851.78	42,264,659.37	4,913,145,033.57	46,428,181.79	4,971,172,340.53	6,027,396.96	5,047,784,587.14	5,672,246.62
Compared to General Fund Revenue											
	4,674,653,763.00	4,764,457,927.00	9,000,755.00	4,791,151,228.65	2,693,461.65	4,866,650,024.03	1,498,798.38	4,924,244,494.93	1,594,720.90	4,984,882,097.64	2,617,027.71
Total Surplus/(Deficit)	0.00	(5,964,265.41)	(4,964,265.41)	(7,545,623.13)	(1,601,371.72)	(10,495,009.54)	(5,929,306.45)	(11,927,845.60)	(4,432,836.66)	(17,902,489.51)	(2,974,643.87)

2016 Approved Budget		2016 - 2017	2017 - 2018	2018 Projected Budget	Variance 2017 - 2018	2018 Projected Budget	Variance 2018 - 2019	2019 Projected Budget	Variance 2019 - 2020	2020 Projected Budget	Variance 2020 - 2021
Projected Expenditure Summary											
Salaries ¹	117,204,728.00	121,674,008.80	4,469,280.80	122,225,686.21	1,021,677.41	122,994,638.21	268,951.00	122,994,638.21	0.00	122,994,638.21	0.00
Services	33,489,270.00	31,320,187.00	(1,669,083.00)	32,203,246.29	382,136.29	32,583,119.75	381,773.46	32,583,119.75	624,269.33	32,583,119.75	79,052.91
Supplies	6,400,568.00	6,632,020.00	231,452.00	6,631,526.09	12,966.09	6,671,881.87	19,355.28	6,691,897.51	20,015.63	6,711,973.21	20,075.69
Capital	101,500.00	100,000.00	(1,500.00)	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
Employee Benefits											
Pension ²	57,386,250.00	59,503,120.98	1,916,870.98	61,238,875.19	1,735,754.21	63,123,207.46	1,887,332.28	65,231,897.43	2,108,690.97	67,594,747.50	2,362,850.07
Medical Benefits - Active Members ³	20,852,650.00	22,941,341.00	2,088,691.00	24,138,236.00	1,196,594.00	25,396,377.00	1,258,141.00	26,718,379.00	1,322,042.00	28,108,213.00	1,389,834.00
Medical Benefits - Retirees ⁴	22,153,374.00	23,083,320.00	2,928,146.00	24,039,566.00	1,735,816.00	24,583,923.00	1,774,359.00	25,348,861.00	1,715,938.00	26,064,423.00	1,666,442.00
Other Employee Benefits	11,484,241.00	12,971,748.00	477,507.00	13,292,551.08	220,723.08	13,622,801.34	330,250.26	13,963,171.66	340,370.32	14,313,031.40	350,859.74
Total Employee Benefits	113,088,515.00	120,489,739.98	7,411,214.98	125,506,088.27	5,009,588.29	130,729,010.81	5,212,921.54	135,303,311.09	3,573,300.28	141,981,394.94	3,679,083.85
Grants, Commission, and Ceremonies	5,077,020.00	4,571,030.00	(506,000.00)	4,571,030.00	0.00	4,571,030.00	0.00	4,571,030.00	0.00	4,571,030.00	0.00
Debt Service ⁵	62,876,800.00	66,982,441.63	4,035,641.63	68,565,800.84	63,861.21	61,777,135.84	(6,788,665.00)	53,986,468.21	(14,779,367.63)	47,685,672.46	(6,290,796.75)
Deficit Reduction Plan ⁶	4,230,154.00	5,330,154.00	1,099,000.00	5,087,351.08	(2,442,802.92)	6,613,656.09	1,526,305.01	12,489,611.00	5,679,869.33	20,548,782.35	8,059,171.35
School Approp. to Balance School Budget	124,896,611.00	124,896,611.00	0.00	124,896,611.00	0.00	124,896,611.00	0.00	124,896,611.00	0.00	124,896,611.00	0.00
Total	467,465,176.00	482,432,192.41	14,967,016.41	485,716,851.78	4,254,639.37	491,145,033.57	4,428,181.79	497,172,340.53	6,027,306.96	502,784,887.14	5,612,546.62

¹ Bureau of Labor Statistics Consumer Price Index - Urban

² Per Office of Energy Sustainability

³ Due to new Contract for Local 1031 Dec. 1, 2015

⁴ Information from Social Security Administration

⁵ Developed from Discussions with Mercer Benefits Consulting

⁶ July 1, 2015 Schedule and Finance Department as to new debt issues

⁷ Greater of 5 year Deficit Reduction Authorization or 1% of Municipal Budget Excluding School Appropriation

⁸ Police and Fire to be determined

FY2017-FY2021 FIVE-YEAR PLAN

BASED UPON ASSUMPTIONS AS OUTLINED IN ALL SCHEDULES

	School Department				
	2016 Approved Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget
Projected Revenue - School	\$354,101,868	\$361,658,872	\$368,900,391	\$376,141,910	\$383,383,429
Projected Expenditures - School	\$354,101,868	\$366,131,362	\$379,966,043	\$394,046,447	\$408,731,918
Projected Budget Surplus(Deficit)	\$0.00	(\$4,472,490)	(\$11,065,652)	(\$17,904,537)	(\$25,348,489)
					\$390,624,948
					\$424,153,584
					(\$33,528,636)

Providence School Department
Local Budget
5 Year Projection
2015-2020

SCHOOL REVENUES	2016 Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
State Aid to Education	\$222,770,257	\$230,327,261	\$7,557,004	\$237,568,780	\$7,241,519	\$244,810,299	\$7,241,519	\$252,051,818	\$7,241,519	\$259,293,337	\$7,241,519
Medicaid Reimbursement	4,450,000	4,450,000	0	4,450,000	0	4,450,000	0	4,450,000	0	4,450,000	0
Indirect Cost Revenue	1,200,000	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0
Miscellaneous	785,000	785,000	0	785,000	0	785,000	0	785,000	0	785,000	0
City Aid	124,896,611	124,896,611	0	124,896,611	0	124,896,611	0	124,896,611	0	124,896,611	0
Total School Revenues	354,101,868	361,558,872	7,557,004	368,900,391	7,241,519	376,141,910	7,241,519	383,383,429	7,241,519	390,624,948	7,241,519

	2016 Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017- 2018	2019 Projected Budget	Variance 2018- 2019	2020 Projected Budget	Variance 2019- 2020	2021 Projected Budget	Variance 2020- 2021
SCHOOL DEPARTMENT EXPENDITURES											
Salaries**:											
Salaries	\$173,984,855	\$177,630,680	\$3,645,825	\$180,637,248	\$3,006,568	\$183,168,620	\$2,531,372	\$185,725,307	\$2,556,686	\$188,307,560	\$2,582,253
Substitute Teachers	6,924,885	6,924,885	0	6,924,885	0	6,924,885	0	6,924,885	0	6,924,885	0
Overtime	348,367	355,334	6,967	362,441	7,107	369,690	7,249	377,084	7,394	384,625	7,542
After School	40,720	41,534	814	42,365	831	42,789	424	43,217	428	43,649	432
Total Salaries	\$181,298,827	\$184,952,434	\$3,653,607	\$187,966,939	\$3,014,505	\$190,505,984	\$2,539,045	\$193,070,492	\$2,564,508	\$195,660,719	\$2,590,227
Services**:											
Auto Allowance	\$53,125	\$53,125	\$0	\$54,294	\$1,169	\$55,488	\$1,194	\$56,709	\$1,221	\$57,957	\$1,248
Diagnostics	75,000	75,000	0	76,650	1,650	78,336	1,686	80,060	1,723	81,821	1,761
Speech Therapists	90,000	90,000	0	91,980	1,980	94,004	2,024	96,072	2,068	98,185	2,114
Occupational Therapists	80,000	80,000	0	81,760	1,760	83,559	1,799	85,397	1,838	87,276	1,879
Web Based Instruction	8,000	8,000	0	8,176	176	8,356	180	8,540	184	8,728	188
Consultants	16,640	16,640	0	17,006	366	17,380	374	17,763	382	18,153	391
Workshops	9,300	9,300	0	9,505	205	9,714	209	9,927	214	10,146	218
Accounting Fees	114,239	114,239	0	116,752	2,513	119,321	2,569	121,946	2,625	124,629	2,683
Recovery of Attorney Fees	32,000	32,000	0	32,704	704	33,423	719	34,159	735	34,910	751
Miscellaneous Services	413,132	413,132	0	422,221	9,089	431,510	9,289	441,003	9,493	450,705	9,702
Negotiation/Arbitration	25,000	25,000	0	25,550	550	26,112	562	26,687	574	27,274	587
Police Details	49,383	49,383	0	50,469	1,086	51,580	1,110	52,715	1,135	53,874	1,160
Physician Fees	22,000	22,000	0	22,484	484	22,979	495	23,484	506	24,001	517
Dental Fees	64,337	64,337	0	65,752	1,415	67,199	1,447	68,677	1,478	70,188	1,511
Medicaid Services	170,800	170,800	0	174,558	3,758	178,398	3,840	182,323	3,925	186,334	4,011
Official & Referee Fees	76,100	76,100	0	77,774	1,674	79,485	1,711	81,234	1,749	83,021	1,787
Data Processing	657,000	672,111	15,111	686,897	14,786	702,009	15,112	717,453	15,444	733,237	15,784
Other Technical Services	206,250	206,250	0	210,788	4,538	215,425	4,637	220,164	4,739	225,008	4,844
Laundry & Cleaning	3,000	3,000	0	3,066	66	3,133	67	3,202	69	3,273	70
Postage	115,482	115,482	0	118,023	2,541	120,619	2,596	123,273	2,654	125,985	2,712
Catering/Food Reimbursement	23,925	23,925	0	24,451	526	24,989	538	25,539	550	26,101	562
Services (continued):											
Rubbish Disposal Service	335,101	335,101	0	342,473	7,372	350,008	7,534	357,708	7,700	365,577	7,870
Rental of Snow Removal	490,000	490,000	0	500,780	10,780	511,797	11,017	523,057	11,260	534,564	11,507

	2016 Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017- 2018	2019 Projected Budget	Variance 2018- 2019	2020 Projected Budget	Variance 2019- 2020	2021 Projected Budget	Variance 2020- 2021
Custodial Services	16,988,923	17,539,428	550,505	17,977,913	438,486	18,427,361	449,448	18,888,045	460,684	19,360,246	472,201
Rodent & Pest Control	23,240	23,240	0	23,751	511	24,274	523	24,808	534	25,354	546
Non Technology Related Repairs	68,345	68,345	0	69,849	1,504	71,385	1,537	72,956	1,570	74,561	1,605
Repairs	3,650	3,650	0	3,730	80	3,812	82	3,896	84	3,982	86
Other Repairs	203,489	203,489	0	207,966	4,477	212,541	4,575	217,217	4,676	221,996	4,779
Repairs to Autos		0	0	0	0	0	0	0	0	0	0
Technology Repairs	472,562	472,562	0	482,958	10,396	493,583	10,625	504,442	10,859	515,540	11,098
Installation of Communications	113,230	113,230	0	115,721	2,491	118,267	2,546	120,869	2,602	123,528	2,659
Internet Connectivity	260,871	260,871	0	266,610	5,739	272,476	5,865	278,470	5,994	284,596	6,126
Rental of Buildings	95,366	95,366	0	97,464	2,098	99,608	2,144	101,800	2,191	104,039	2,240
Miscellaneous Rentals	3,900	3,900	0	3,986	86	4,073	88	4,163	90	4,255	92
Graduation Rentals	38,300	38,300	0	39,143	843	40,004	861	40,884	880	41,783	899
Alarm & Fire Safety Services	531,755	531,755	0	543,454	11,699	555,410	11,956	567,629	12,219	580,116	12,488
Moving & Rigging	40,000	40,000	0	40,880	880	41,779	899	42,699	919	43,638	939
Transportation*	15,217,966	16,240,095	1,022,129	16,604,950	364,855	17,103,099	498,149	17,616,192	513,093	18,144,678	528,486
Advertising	37,750	37,750	0	38,581	831	39,429	849	40,297	867	41,183	887
Printing	109,990	109,990	0	112,410	2,420	114,883	2,473	117,410	2,527	119,993	2,583
Binding	6,025	6,025	0	6,158	133	6,293	135	6,431	138	6,573	141
Tuition to other School Districts	2,371,082	2,371,082	0	2,371,082	0	2,371,082	0	2,371,082	0	2,371,082	0
Tuition	15,870,159	16,570,159	700,000	17,270,159	700,000	17,970,159	700,000	18,670,159	700,000	19,370,159	700,000
Tuition to Educational Services	274,090	280,120	6,030	286,283	6,163	292,581	6,298	299,018	6,437	305,596	6,578
Tuition to Charter Schools	15,652,878	17,377,549	1,724,671	17,478,657	101,108	17,847,697	369,040	18,216,737	369,040	18,585,777	369,040
Board Training	21,000	21,000	0	21,462	462	21,934	472	22,417	483	22,910	493
Subscriptions & Periodicals	44,696	44,696	0	45,679	983	46,684	1,005	47,711	1,027	48,761	1,050
Professional Organizational Fees	127,981	127,981	0	130,797	2,816	133,674	2,878	136,615	2,941	139,620	3,006
Other Fees	205,790	205,790	0	210,317	4,527	214,944	4,627	219,673	4,729	224,506	4,833
Total Services	\$71,912,852	\$75,931,298	\$4,018,446	\$77,664,072	\$1,732,775	\$79,811,858	\$2,147,785	\$81,988,709	\$2,176,851	\$84,195,418	\$2,206,710
Supplies**:											
Testing Materials	\$26,811	\$26,811	\$0	\$27,401	\$590	\$28,004	\$603	\$28,620	\$616	\$29,249	\$630
Educational Supplies	1,152,385	1,152,385	0	1,177,737	25,352	1,203,648	25,910	1,230,128	26,480	1,257,191	27,063
Board Expenses	14,000	14,000	0	14,308	308	14,623	315	14,944	322	15,273	329
Wearing Apparel	27,100	27,100	0	27,696	596	28,306	609	28,928	623	29,565	636
Graduation Supplies	14,885	14,885	0	15,212	327	15,547	335	15,889	342	16,239	350
Health Supplies	52,013	52,013	0	53,157	1,144	54,327	1,169	55,522	1,195	56,743	1,221

	2016 Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Athletic Supplies	105,475	105,475	0	107,795	2,320	110,167	2,371	112,591	2,424	115,068	2,477
Gasoline	63,000	63,000	0	64,386	1,386	65,802	1,416	67,250	1,448	68,730	1,480
Propane	1,600	1,600	0	1,635	35	1,671	36	1,708	37	1,746	38
Maintenance Supplies & Parts	600	600	0	613	13	627	13	640	14	655	14
Glass	35,000	35,000	0	35,770	770	36,557	787	37,361	804	38,183	822
Lumber & Hardware	90,000	90,000	0	91,980	1,980	94,004	2,024	96,072	2,068	98,185	2,114
Plumbing Supplies	19,000	19,000	0	19,418	418	19,845	427	20,282	437	20,728	446
Housekeeping Supplies	5,000	5,000	0	5,110	110	5,222	112	5,337	115	5,455	117
Textbooks	208,076	208,076	0	212,654	4,578	217,332	4,678	222,113	4,781	227,000	4,886
Library Books	75,164	75,164	0	76,818	1,654	78,508	1,690	80,235	1,727	82,000	1,765
Reference Books	28,611	28,611	0	29,240	629	29,884	643	30,541	657	31,213	672
Computer Related Supplies	45,199	45,199	0	46,193	994	47,210	1,016	48,248	1,039	49,310	1,061
Non-Public Textbooks	100,000	100,000	0	102,200	2,200	104,448	2,248	106,746	2,298	109,095	2,348
Technology Software	496,480	496,480	0	507,403	10,923	518,565	11,163	529,974	11,408	541,633	11,659
Total Supplies	\$2,560,399	\$2,560,399	\$0	\$2,616,728	\$56,329	\$2,674,296	\$57,568	\$2,733,130	\$58,835	\$2,793,259	\$60,129
Employee Benefits:											
Lincoln Financial	\$184,629	\$184,629	\$0	\$188,691	\$4,062	\$192,842	\$4,151	\$197,085	\$4,243	\$201,420	\$4,336
Dental Insurance	3,017,158	3,137,844	120,686	3,263,358	125,514	3,393,892	130,534	3,529,648	135,756	3,670,834	141,186
Health Insurance	132,016	132,016	0	134,920	2,904	137,889	2,968	140,922	3,034	144,022	3,100
Teacher Wellness	454,397	479,397	25,000	479,397	0	489,944	10,547	500,722	10,779	511,738	11,016
Employee Medical	30,175,043	30,955,645	780,602	36,240,389	5,284,744	41,898,383	5,657,994	47,951,033	6,052,649	54,420,857	6,469,824
Retiree Medical	6,680,774	6,943,005	262,231	7,225,925	277,920	7,514,962	289,037	7,815,561	300,598	8,128,183	312,622
State Retirement	20,587,717	22,902,569	2,314,852	25,240,897	2,338,329	27,497,434	2,256,536	29,955,704	2,458,271	32,633,744	2,678,040
City Retirement	8,195,948	8,523,786	327,838	8,864,737	340,951	9,219,327	354,589	9,588,100	368,773	9,971,624	383,524
FICA	13,869,357	14,143,861	279,504	14,379,471	230,610	14,573,708	194,237	14,769,893	196,185	14,968,045	198,152
Unemployment	187,500	187,500	0	191,625	4,125	195,841	4,216	200,149	4,308	204,553	4,403
Workers Compensation	1,700,000	1,700,000	0	1,737,400	37,400	1,775,623	38,223	1,814,687	39,064	1,854,610	39,923
Workers Compensation-Medical	425,000	425,000	0	434,350	9,350	443,906	9,556	453,672	9,766	463,652	9,981
Employee Assistance Program	37,800	37,800	0	38,632	832	39,481	850	40,350	869	41,238	888
Employee Tuition Reimbursement	17,500	17,500	0	17,885	385	18,278	393	18,681	402	19,092	411
Union Benefits & Pension	4,078,659	4,163,659	90,000	4,350,369	181,710	4,536,078	185,708	4,635,871	99,794	4,737,861	101,989
Liability Insurance	377,000	377,000	0	385,294	8,294	393,770	8,476	402,433	8,663	411,287	8,854
Claims	200,000	200,000	0	204,400	4,400	208,897	4,497	213,493	4,596	218,189	4,697
Total Employee Benefits	\$90,320,498	\$94,526,211	\$4,205,713	\$109,377,741	\$8,851,550	\$112,530,255	\$9,152,514	\$122,228,003	\$9,697,748	\$132,600,949	\$10,372,946

	2016 Budget	2017 Projected Budget	Variance 2016 - 2017	2018 Projected Budget	Variance 2017 - 2018	2019 Projected Budget	Variance 2018 - 2019	2020 Projected Budget	Variance 2019 - 2020	2021 Projected Budget	Variance 2020 - 2021
Utilities:											
Water	279,700	285,853	6,153	292,142	6,289	298,569	6,427	305,138	6,569	311,851	6,713
Telephone	400,000	408,800	8,800	417,794	8,994	426,985	9,191	436,379	9,394	445,979	9,600
Sewer Usage Fees	537,710	549,540	11,830	561,629	12,090	573,985	12,356	586,613	12,628	599,519	12,905
Electricity	3,037,419	3,104,242	66,823	3,172,536	68,293	3,242,331	69,796	3,313,663	71,331	3,386,563	72,901
Natural Gas	2,239,108	2,288,368	49,260	2,338,712	50,344	2,390,164	51,452	2,442,748	52,584	2,496,488	53,740
Fuel	402,804	411,666	8,862	420,722	9,057	429,978	9,256	439,438	9,460	449,105	9,668
Total Utilities	\$6,896,741	\$7,048,469	\$151,728	\$7,203,556	\$155,066	\$7,362,013	\$158,478	\$7,523,978	\$161,964	\$7,689,505	\$165,528
Equipment**:											
Educational Equipment	\$95,766	\$95,766	\$0	\$97,873	\$2,107	\$100,026	\$2,153	\$102,227	\$2,201	\$104,476	\$2,249
Furniture & Fixtures	220,164	220,164	0	225,008	4,844	229,958	4,950	235,017	5,059	240,187	5,170
Computer Hardware	796,621	796,621	0	814,147	17,526	832,058	17,911	850,363	18,305	869,071	18,708
Total Equipment	\$1,112,551	\$1,112,551	\$0	\$1,137,027	\$24,476	\$1,162,042	\$25,015	\$1,187,607	\$25,565	\$1,213,734	\$26,127
TOTAL SCHOOL EXPENDITURES	\$354,101,868	\$366,131,362	\$12,029,494	\$379,966,043	\$13,834,681	\$394,046,447	\$14,080,404	\$408,731,918	\$14,685,471	\$424,153,584	\$15,421,666