



**CITY OF AMESBURY, MASSACHUSETTS
FISCAL YEAR 2016**

BUDGET PLAN

July 1, 2015 to June 30, 2016

Presented to:

CITY COUNCIL

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MAYOR

C. KENNETH GRAY

MAY, 2015

TABLE OF CONTENTS

BUDGET SUMMARIES GENERAL FUND

Mayor's Transmittal Letter.....	4
Mayor's Budget Summary.....	8
Overview.....	10
Grand Totals.....	11

BUDGET GENERAL FUND

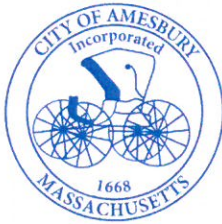
General Fund Revenues.....	12
Budget Summaries by Division.....	17
General Fund Expenditure	
Mayor.....	21
Legal.....	25
Council.....	28
Clerk.....	32
Elections.....	36
Fire.....	41
Police.....	49
Senior Services.....	58
Youth Services.....	62
Veterans Services.....	66
Library.....	69
Administration & Finance.....	75
Assessing.....	79
Treasurer/Collector.....	83
MIS.....	87
Community & Economic Development.....	93
Conservation Commission.....	97
Planning Board.....	102
Zoning Board.....	105
Inspectional Services.....	110
Regional Health Services.....	114
Weights & Measures.....	119
DPW.....	121
Recycle & Refuse.....	128
Snow & Ice.....	130
Central Supply.....	134
Municipal Buildings.....	137
Outdoor Lighting.....	140
Liability Insurance.....	141
Other.....	142
School Department.....	144
Regional School Assessments.....	144
Debt Service.....	146
Employee Benefits.....	148
Reserves & Other.....	150
State Assessments.....	151

ENTERPRISE FUNDS

Wastewater.....	153
Water.....	162
Landry Field.....	173

APPENDICES

Glossary.....	174
Budget Laws.....	181



Amesbury

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May 12, 2015

Dear City Councilors and Residents,

Pursuant to Amesbury's charter, I am pleased to submit the Fiscal Year 2016 operating budget. The budget was prepared in consultation with the Chief Financial Officer and the heads of divisions and departments.

My long term plans remain as they have been and are reflected in this budget. They are:

1. Decrease the rate of increase in property taxes while maintaining or improving municipal services and meeting previously contracted financial obligations.
2. Invest in education, with the majority of our increased tax levy dollars going to our schools. We must strive for excellent schools, but not to the extent that we dig ourselves deeper into a property tax hole, or deprive our citizens of vital municipal services.
3. Focus on initiatives that will result in expanding our commercial/industrial tax base so that we can raise much needed revenue in the future without further burdening homeowners.

The goal of this budget is to achieve a financial balance between investing in our schools and improving our city services, while concurrently striving to get our property tax burden under control.

We moved in the right direction last year. Our tax rate ranking amongst the 351 cities and towns in the Commonwealth went from #4 to #13 due to a decrease in our tax rate from \$20.97 per thousand to \$20.54. In spite of this, our tax bills still went up. The pain was somewhat mitigated due to the fact that property values increased for the first time in eight years, but our high property tax rate and property tax bills remain concerning.

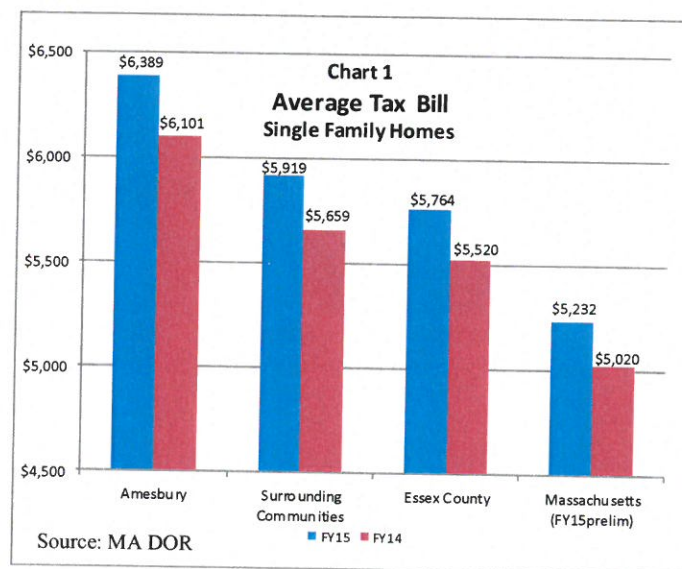


Chart 1 shows that property taxes in Amesbury continue to be high compared to county and state averages.

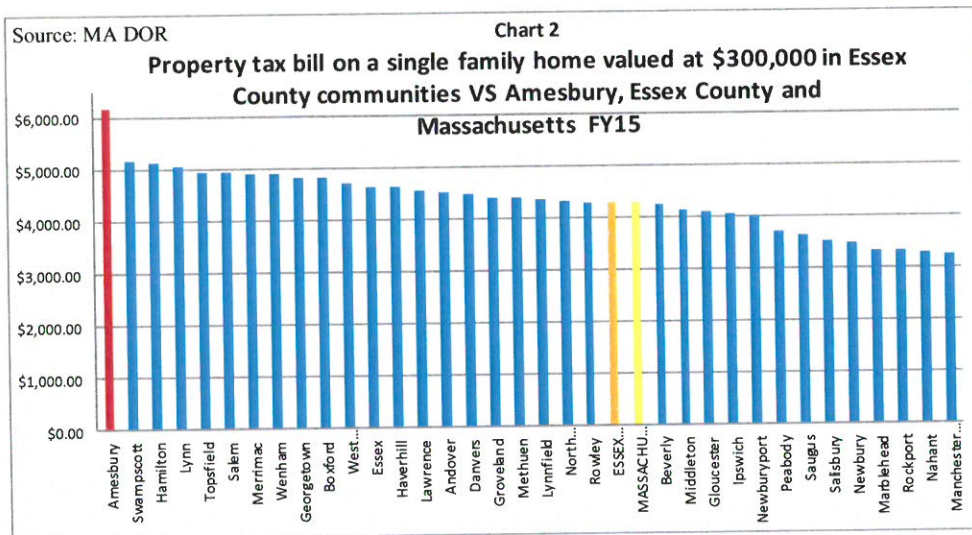
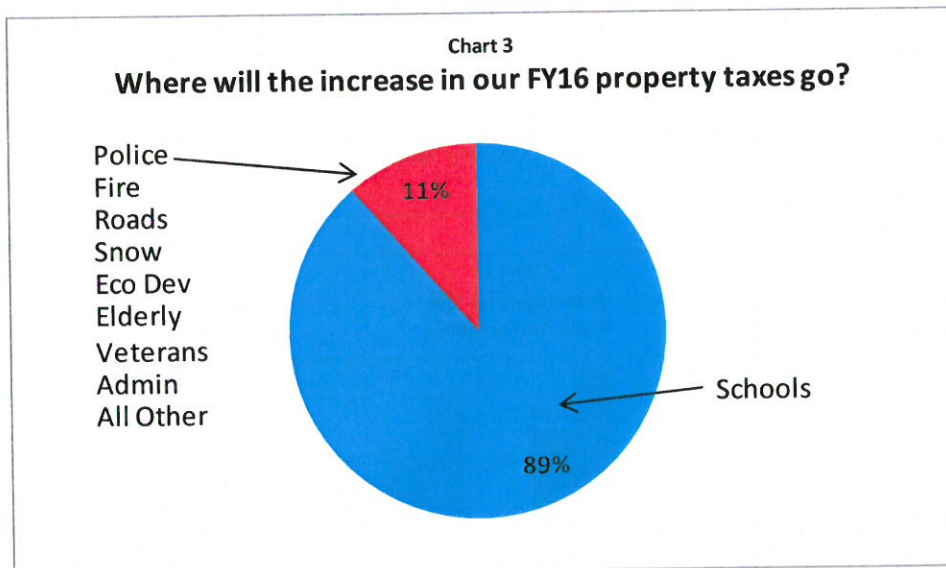


Chart 2 compares the tax bill on a single family home valued at \$300,000 in Amesbury, to a \$300,000 home in each of the 34 cities and towns in Essex County, Essex County as a whole, and the state as a whole.

Our high property taxes are, in large part, due to our dependency on Single Family (SF) homes for our tax base. Therefore, it is vitally important for us to reduce our dependency on property taxes from SF homes. We are making significant progress on this front, with many new private projects in the works, but it will take several years before we see these projects show up as new tax revenue.

If my budget is adopted, our schools will receive the majority of this year's annual tax levy increase. In the current fiscal year (FY15) 80.1% of the tax levy increase went to supporting our schools.



As Chart 3 shows, in my proposed FY16 budget, 88.6% of our tax levy increase will go towards supporting our schools with the remaining 11.4% going to support increases in all of our other city departments combined. Looking at it another way, our school budget represents about 52% of our total city expenses, but schools will be receiving about 89% of the increase in our tax levy.

We are serious about investing in our schools and my budget reinforces our commitment to do so. With this FY16 increase, the city will provide the schools with approximately \$195,000 in funding above the level services budget as presented by the school administration to the School Committee on April 6th. This is the first time in many years that our schools will have sufficient revenue to add teachers and programs, and to begin a sustainable rebuilding process after many years of cuts.

But make no mistake, the largest problem we have with respect to school funding is the stagnation of growth in Chapter 70 funding from the state. Our apportionment of Chapter 70 funding is estimated to be \$8,867,257 in FY16, which represents the state's minimum increase of \$20.00 per student. In 2003, our share of Chapter 70 funding was \$9,978,670, while the cost of running our schools has increased from \$19,372,459 to \$28,148,496 since 2003. This divergence between stagnant funding and increasing costs is unsustainable.

Fortunately, we are not alone as many cities and towns face similar challenges related to education funding. The legislature has addressed this. Our legislators are committed to revisiting the Chapter 70 formula and that process is underway. However, we will see no relief this year, and we may not see relief next year. In the meantime, the city will be forced to make up the difference by heavily prioritizing investments in our schools over other city services.

Finally, we have been making great progress on the economic development front. Over the next few years we will begin to see the benefits as we become less dependent on taxes from existing single family homes to fund the costs of running our city.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ken Gray', with a long horizontal flourish extending to the right.

Ken Gray
Mayor

Budget Summary

Overview

The proposed FY16 general government operating budget is \$55,494,794. Total spending is proposed to increase \$1,661,143 over the FY15 adopted budget. Revenues from sources other than property taxes are up by \$751,059, resulting in a property tax levy increase of \$910,084. While property taxes will increase this year, they will increase at a rate of 8.1% less than last year's increase.

Schools

The city's largest expense is the cost of running our schools. At \$28,957,496, a 2.9 % increase over last fiscal year, schools represent over 52% of our budgeted expenditures for FY16. In addition to district spending, the state assesses Amesbury an additional \$3,076,980 in education related expenses. These include:

School Choice Out	\$412,963
Charter Schools Out	\$580,248
Retired Teachers	\$1,147,388
Essex Technical	\$105,936
Whittier Vocational	\$830,445

In addition, of our total debt service of \$2.666 million, schools represent \$1,851,265. Including the above expenses, total educational costs for Amesbury are \$33,890,570, or 61% of our operating budget.

Other Expenses

Our next largest expense categories are Public Safety at \$7.077 million, up 1.9% from last year, followed by the DPW at \$2.439 million, up 0.1%. Spending for all other city departments combined totals \$4.548 million with total debt payments at \$2.666 million.

Revenue

Total revenue from sources other than property taxes is estimated to increase by \$751,059. Of this, the largest item is miscellaneous at \$431,500. This amount will come from free cash to fund our capital improvement program. This will be the first time in many years that we have set aside funds specifically for sorely needed capital items. Included in these increased revenues are an additional \$98,339 in state aid and an additional \$50,000 in ambulance related revenue.

Summary

City expenses continue to be driven by personnel related costs which, including salaries and benefits, represent in excess of 70% of our costs. In addition, increases in state aid for education (Chapter 70) are at the minimum this year while unrestricted local aid will increase at a rate less than last year.

In spite of these challenges, we have managed to hold tax increases to below those allowed by law and 8.1% less than last year's increase. As we move forward, we can expect to see the benefits of our economic development initiatives take hold as our property tax burden gets spread to an increasing commercial and industrial base.

BUDGET SUMMARIES
GENERAL FUND

	ADOPTED BUDGET FY 015	MAYOR APPROVED FY 16	DOLLAR CHANGE FY15/16	PERCENT CHANGE FY15/16	PERCENT BUDGET FY 16
PROPERTY TAXES	(37,877,461)	(38,787,545)	(910,084)	2.4%	69.9%
LOCAL RECEIPTS:					
Motor Vehicle Excise	(1,800,115)	(1,800,000)	115	0.0%	3.2%
Other Excise	(253,185)	(284,385)	(31,200)	12.3%	0.5%
Penalties & Interest on taxes/excise	(156,563)	(183,900)	(27,337)	17.5%	0.3%
Payments in Lieu of Taxes	(21,000)	(21,000)	0	0.0%	0.0%
Fees	(112,040)	(200,000)	(87,960)	78.5%	0.4%
Rentals	(850)	0	850	0.0%	0.0%
Other Departmental Revenue	(148,120)	(144,000)	4,120	-2.8%	0.3%
Licenses & Permits	(464,971)	(482,532)	(17,561)	3.8%	0.9%
Fines & Forfeits	(88,000)	(89,923)	(1,923)	2.2%	0.2%
Investment Income	(11,400)	(12,000)	(600)	5.3%	0.0%
Misc non-recurring	0	0	0	0.0%	0.0%
STATE AID - "CHERRY SHEET"	(11,763,083)	(11,861,482)	(98,399)	0.8%	21.4%
INTERFUND OPERATING TRANSFERS	(1,136,863)	(1,196,527)	(59,664)	5.2%	2.2%
MISCELLANEOUS REVENUE	0	(431,500)	(431,500)	0.0%	0.8%
TOTAL REVENUE	(53,833,651)	(55,494,794)	(1,661,143)	3.1%	100.0%
GENERAL GOVERNMENT	1,520,123	1,538,576	18,453	1.2%	2.8%
COMMUNITY & ECONOMIC DEV	411,666	427,714	16,048	3.9%	0.8%
PUBLIC SAFETY	6,942,949	7,077,267	134,318	1.9%	12.8%
SCHOOL DEPARTMENT	28,148,496	28,957,496	809,000	2.9%	52.2%
WHITTIER/ESSEX ASSESSMENT	1,055,799	936,381	-119,418	-11.3%	1.7%
PUBLIC WORKS	1,331,044	1,324,022	-7,022	-0.5%	2.4%
RECYCLE & REFUSE	880,017	890,214	10,197	1.2%	1.6%
SNOW & ICE	225,000	225,000	0	0.0%	0.4%
INSPECTIONAL SERVICES	380,712	383,846	3,134	0.8%	0.7%
COMMUNITY & SOCIAL SERVICES	1,726,805	1,760,543	33,738	2.0%	3.2%
DEBT SERVICE	2,562,462	2,666,134	103,672	4.0%	4.8%
EMPLOYEE BENEFITS	4,802,495	4,910,939	108,444	2.3%	8.8%
RESERVE & OTHER	350,368	870,500	520,132	148.5%	1.6%
STATE ASSESSMENTS	2,758,061	2,782,314	24,253	0.9%	5.0%
OTHER OPERATING	737,654	743,848	6,194	0.8%	1.3%
TOTAL EXPENDITURES	53,833,651	55,494,794	1,661,143	3.1%	100.0%
(Surplus)/Deficit	0	0			

Grand Totals

Expense Line Item	2015		2016		Dollar Variance	%Var.
	2014 Actual	Adopted Budget	Department Request	Mayor Approved		
Total Salaries & Wages	9,282,076	9,741,053	10,190,498	10,132,218	391,165	4.0%
Total Operating	4,185,265	3,934,459	3,833,207	3,875,860	-58,599	-1.5%
Total Capital	208,605	202,158	206,802	199,652	-2,506	-1.2%
Total Municipal-Salary, Expenses, & Capital	13,675,946	13,877,670	14,230,507	14,207,730	330,060	2.4%
School Operating	26,433,496	28,148,496	29,248,496	28,957,496	809,000	2.9%
Regional Schools	954,738	1,055,799	957,381	936,381	-119,418	-11.3%
Employee Benefits	4,602,059	4,802,495	5,082,427	4,910,939	108,444	2.3%
State Charges	2,598,041	2,758,061	2,840,803	2,782,314	24,253	0.9%
Debt Service	2,144,925	2,562,462	2,666,134	2,666,134	103,672	4.0%
Liab. Insurance	269,281	278,300	293,024	278,300	0	0.0%
Reserves & Other	392,473	350,368	870,500	755,500	405,132	115.6%
Total All R&A Expenses	51,070,959	53,833,651	56,189,272	55,494,794	1,661,143	3.1%

GENERAL FUND REVENUE

Description	FY14 Actual	FY15 Budget	FY16 Mayor Allowed	Dollar Change	Percent Change
Personal Property Taxes	(\$1,265,669)	(\$1,244,900)	(\$1,346,741)	(\$101,841)	8.2%
Real Estate Taxes	(\$34,468,385)	(\$36,632,561)	(\$37,440,804)	(\$808,243)	2.2%
Proforma Tax	\$0	\$0	\$0	\$0	
Tax Liens	(\$355,171)	\$0	\$0	\$0	
Tax Foreclosures	(\$34,906)	\$0	\$0	\$0	
Taxes	(\$36,124,130)	(\$37,877,461)	(\$38,787,545)	(\$910,084)	2.4%
Motor Vehicle Excise	(\$1,855,932)	(\$1,800,115)	(\$1,800,000)	\$115	0.0%
Motor Vehicle Excise	(\$1,855,932)	(\$1,800,115)	(\$1,800,000)	\$115	0.0%
Boat Excise	(\$13,246)	(\$9,385)	(\$9,385)	\$0	0.0%
Farm Animal Excise	\$0	\$0	\$0	\$0	
Hotel Room Tax	(\$125,138)	(\$95,000)	(\$125,000)	(\$30,000)	31.6%
Meals Tax	(\$148,868)	(\$148,800)	(\$150,000)	(\$1,200)	0.8%
Other Excise	(\$287,252)	(\$253,185)	(\$284,385)	(\$31,200)	12.3%
Penalties and Interest on Taxes	(\$111,784)	(\$143,634)	(\$116,000)	\$27,634	-19.2%
Penalties and Interest on Tax Liens	(\$60,211)	\$0	(\$55,000)	(\$55,000)	
Penalties and Interest on Excise	(\$12,761)	(\$12,929)	(\$12,900)	\$29	-0.2%
Penalties & Interest on taxes/excise	(\$184,757)	(\$156,563)	(\$183,900)	(\$27,337)	17.5%

Description	FY14 Actual	FY15 Budget	FY16 Mayor Allowed	Dollar Change	Percent Change
Payment in Lieu of Taxes					
Payments in Lieu of Taxes	(\$21,750)	(\$21,000)	(\$21,000)	\$0	0.0%
Treasurer Demand Fee					
Fees	(\$69,862)	(\$56,184)	(\$95,000)	(\$38,816)	69.1%
Abandoned Property Fee	(\$54,195)	(\$55,856)	(\$105,000)	(\$49,144)	88.0%
	(\$124,057)	(\$112,040)	(\$200,000)	\$0	0.0%
				(\$87,960)	78.5%
Lease & Rentals					
	(\$1,305)	(\$850)	\$0	\$850	-100.0%
Rentals	(\$1,305)	(\$850)	\$0	\$850	-100.0%
Compost Revenues					
Misc Departmental Revenue	(\$16,230)	(\$16,670)	(\$16,500)	\$170	-1.0%
Other Charges for Services	(\$23,803)	(\$11,700)	(\$12,000)	(\$300)	2.6%
Recycling Revenue	(\$512)	(\$500)	(\$500)	\$0	0.0%
School Medicaid	(\$29,388)	(\$24,450)	(\$25,000)	(\$550)	2.2%
	(\$94,837)	(\$94,800)	(\$90,000)	\$4,800	0.0%
	(\$164,769)	(\$148,120)	(\$144,000)	\$0	
Departmental Revenue					
				\$4,120	-2.8%
Liquor License	(\$30,238)	(\$32,691)	(\$31,000)	\$1,691	-5.2%
Other	(\$38,364)	(\$35,021)	(\$35,000)	\$21	-0.1%

Description	FY14 Actual	FY15 Budget	FY16 Mayor Allowed	Dollar Change	Percent Change
Inspection					
Constable License Fee	(\$416,681)	(\$397,259)	(\$416,232)	(\$18,973)	4.8%
Street Opening Permits	(\$310)		(\$300)	(\$300)	
				\$0	
Licenses & Permits	(\$485,593)	(\$464,971)	(\$482,532)	(\$17,561)	3.8%
Special Tax					
	\$0	\$0	\$0	\$0	
Special Assessments	\$0	\$0	\$0	\$0	
Court Fines					
Non Criminal Fines	(\$70,523)	(\$70,500)	(\$72,923)	(\$2,423)	3.4%
	(\$17,958)	(\$17,500)	(\$17,000)	\$500	-2.9%
Fines & Forfeits	(\$88,481)	(\$88,000)	(\$89,923)	(\$1,923)	2.2%
Investment Income					
	(\$11,452)	(\$11,400)	(\$12,000)	(\$600)	5.3%
: Investment Income	(\$11,452)	(\$11,400)	(\$12,000)	(\$600)	5.3%
FEMA Reimbursement					
Misc Revenue	(\$51,741)			\$0	0.0%
Bond Premium	(\$74,367)			\$0	
Other Sources	\$0	\$0	\$0	\$0	
Misc non- recurring	(\$126,108)	\$0	\$0	\$0	

Description	FY14 Actual	FY15 Budget	FY16 Mayor Allowed	Dollar Change	Percent Change
Vets/Blind/Widow & Elderly (State Aid)					
Chapter 70 (State Aid)	(\$15,813)	(\$51,040)	(\$53,809)	(\$2,769)	5.4%
SBA (State Aid)	(\$7,862,647)	(\$8,807,407)	(\$8,867,257)	(\$59,850)	0.7%
Charter Reimbursement (State Aid)	(\$766,765)	(\$766,765)	(\$766,765)	\$0	0.0%
	(\$77,326)	(\$73,950)	(\$42,864)		
Veterans Benefits (State Aid)	(\$333,408)	(\$332,838)	(\$337,385)	\$31,086	-42.0%
General Aid (State Aid)	(\$1,544,007)	(\$1,731,083)	(\$1,793,402)	(\$4,547)	1.4%
	\$0	\$0	\$0	(\$62,319)	3.6%
				\$0	
State Aid	(\$10,599,966)	(\$11,763,083)	(\$11,861,482)	(\$98,399)	0.8%
Transfer from Special Revenue					
Transfer from Capital	(\$1,012,184)	(\$1,105,863)	(\$1,165,527)	(\$59,664)	0.0%
Transfer From Enterprise	\$0	\$0	\$0	\$0	0.0%
Transfer from Trust & Agency	\$0	\$0	(\$10,000)	(\$10,000)	0.0%
	(\$21,000)	(\$31,000)	(\$21,000)	\$10,000	-32.3%
Transfers	(\$1,033,184)	(\$1,136,863)	(\$1,196,527)	(\$59,664)	5.2%
Free Cash (Budget Only)					
	\$0	\$0	(\$431,500)	(\$431,500)	0.0%
Budget Only	\$0	\$0	(\$431,500)	(\$431,500)	0.0%
Fund:					
General	(\$51,108,736)	(\$53,833,651)	(\$55,494,794)		
Fund -					
1010000				(\$1,661,143)	3.1%

Transfers breakdown as follows:

FY16		FY15
319,027	Youth	309,363
7,500	Waterways	7,500
780,000	Ambulance	730,000
59,000	Health	59,000
1,165,527		1,105,863
13,000	Cem lots	17,000
		-
8,000	cem trust interest	14,000
10,000	Enterprise	
1,196,527		1,136,863

GENERAL FUND EXPENDITURE SUMMARIES by Division

	ACTUAL EXPENDED FY14	ADJUSTED BUDGET FY 15	MAYOR APPROVED FY 16	DOLLAR CHANGE	PERCENT CHANGE	PERCENT OF TOTAL
Mayor' Office						
Mayor	202,655	195,861	195,861	0	0.0%	
Legal	100,300	100,300	100,300	0	0.0%	
Total Mayor's Office	302,955	296,161	296,161	0	0.0%	0.5%
Council/Clerk						
Council	89,418	88,288	89,488	1,200	1.4%	
Clerk	156,973	164,007	170,088	6,081	3.7%	
Elections	34,437	39,076	46,644	7,568	19.4%	
Total Council/Clerk	280,828	291,371	306,220	14,849	5.1%	0.6%
Fire						
Fire	2,883,969	3,092,073	3,142,197	50,124	1.6%	
Total Fire	2,883,969	3,092,073	3,142,197	50,124	1.6%	5.7%
Police						
Police	3,670,506	3,843,376	3,927,570	84,194	2.2%	
Harbormaster	7,500	7,500	7,500	0	0.0%	
Total Police	3,678,006	3,850,876	3,935,070	84,194	2.2%	7.1%
Community & Social Services						
Senior Services	133,970	134,438	143,401	8,963	6.7%	
Youth Services	255,753	309,363	319,027	9,664	3.1%	
Veterans Services	507,012	521,934	509,530	-12,404	-2.4%	
Library	674,890	761,070	788,585	27,515	3.6%	
Total Comm & Social Services	1,571,626	1,726,805	1,760,543	33,738	2.0%	3.2%
Administration & Finance						
Administration & Finance	342,199	272,014	274,764	2,750	1.0%	
Assessing	199,078	182,633	184,022	1,389	0.8%	
Treasurer/Collector	200,193	204,080	202,573	-1,507	-0.7%	

	ACTUAL EXPENDED FY14	ADJUSTED BUDGET FY 15	MAYOR APPROVED FY 16	DOLLAR CHANGE	PERCENT CHANGE	PERCENT OF TOTAL
Municipal Information Systems	248,542	273,864	274,836	972	0.4%	
Total Admin. & Finance	990,011	932,591	936,195	3,604	0.4%	1.7%
Community & Economic Development						
Comm & Economic Development	416,877	336,352	350,031	13,679	4.1%	
Conservation Commission	53,620	53,340	55,493	2,153	4.0%	
Planning Board	12,731	15,203	15,311	108	0.7%	
Zoning Board	3,601	6,771	6,879	108	1.6%	
Total Community & Economic Development	486,829	411,666	427,714	16,048	3.9%	0.8%
Inspectional Services						
Inspectional Services	199,958	207,264	209,046	1,782	0.9%	
Regional Health Services	143,616	168,948	170,300	1,352	0.8%	
Weights & Measures	4,500	4,500	4,500	0	0.0%	
Total Inspectional Services	348,074	380,712	383,846	3,134	0.8%	0.7%
Public Works						
Public Works	1,309,844	1,331,044	1,324,022	-7,022	-0.5%	
Recycle & Refuse	879,559	880,017	890,214	10,197	1.2%	
Snow & Ice	489,976	225,000	225,000	0	0.0%	
Total Public Works	2,679,379	2,436,061	2,439,236	3,175	0.1%	4.4%
Other Operating						
Central Supply	56,115	70,100	70,100	0	0.0%	
Municipal Buildings	174,641	173,180	173,180	0	0.0%	
Outdoor Lighting	195,928	192,000	198,000	6,000	3.1%	
Liability Insurance	269,281	278,300	278,300	0	0.0%	
Merrimack Valley Planning	14,784	9,715	9,909	194	2.0%	
Camp Kent	11,800	11,340	11,340	0	0.0%	
Elder Services/Merrimack Valley	0	1,519	1,519	0	0.0%	
Improvement Association	1,000	1,000	1,000	0	0.0%	
Visitor's Center	0	500	500	0	0.0%	
Total Other Operating	723,549	737,654	743,848	6,194	0.8%	1.3%

	ACTUAL EXPENDED FY14	ADJUSTED BUDGET FY 15	MAYOR APPROVED FY 16	DOLLAR CHANGE	PERCENT CHANGE	PERCENT OF TOTAL
Education						
School Department	26,433,496	28,148,496	28,957,496	809,000	2.9%	
Regional School Assessments	954,738	1,055,799	936,381	-119,418	-11.3%	
Total Education	27,388,234	29,204,295	29,893,877	689,582	2.4%	53.9%
Other						
Debt Service	2,144,925	2,562,462	2,666,134	103,672	4.0%	4.8%
Employee Benefits	4,602,059	4,802,495	4,910,939	108,444	2.3%	8.8%
Reserves & Other	392,473	350,368	870,500	520,132	148.5%	1.6%
State Assessments	2,598,041	2,758,061	2,782,314	24,253	0.9%	5.0%
Total Other	9,737,498	10,473,386	11,229,887	756,501	7.2%	
Total All Divisions	51,070,959	53,833,651	55,494,794	1,661,143	3.1%	100.0%

Mayor's Office

Mayor's Office Legal Services

Division: Mayor's Office
Department: Mayor's Office
Department No: 121
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	190,157	172,075	180,897	182,300	182,300	-	0.0%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	190,157	172,075	180,897	182,300	182,300	-	0.0%
Operating Expenses							
Advertising	128	499	692	200	200	-	0.0%
Building Maintenance	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	3,366	9,015	6,205	4,705	4,705	-	0.0%
Professional							
Development/Training	2,701	1,475	541	800	800	-	0.0%
Supplies	1,568	2,088	1,352	1,500	1,500	-	0.0%
Travel	1,983	3,918	2,076	2,736	2,736	-	0.0%
Utilities	1,255	1,204	1,893	1,920	1,920	-	0.0%
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	1,306	1,700	9,000	1,700	1,700	-	0.0%
Subtotal Operating Expenses	12,307	19,899	21,759	13,561	13,561	-	0.0%
Total Expenses	202,464	191,974	202,656	195,861	195,861	-	0.0%

Division: Mayor's Office Department: Mayor's Office Department No: 121 Salaries									
<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>	
Mayor	511110	1.00	80,000	-	-	-	-	80,000	
Staff	511112	1.00	53,300	-	-	-	-	53,300	
Executive Secretary	511150	1.00	49,000	-	-	-	-	49,000	
		3.00	182,300	-	-	-	-	182,300	

Division: Mayor's Office
Department: Mayor's Office
Department No: 121
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Open Position/Bid Ads	530210	ad	1	200	200
Subtotal Advertising					200
Building Maintenance					
Subtotal Building Maintenance					-
Consultants					
Subtotal Consultant					-
Dues & Subscriptions					
Weekly Newspaper	542310	annual	1	70	70
New England StatNet	542310	annual	1	2,000	2,000
Massachusetts Municipal Association Dues	542310	annual	1	2,500	2,500
Massachusetts Municipal Management Association	542310	annual	1	135	135
Mass Municipal Personnel Association	542310	annual	0	250	-
International City Management Association Dues	542310	annual	0	600	-
Subtotal Dues & Subscriptions					4,705
Professional Development & Training					
Massachusetts Municipal Personnel Meetings	530311	month	0	35	-
Massachusetts Municipal Association Conference	530311	entrance	2	400	800
Massachusetts Management Association Mtgs.	530311	month	0	30	-
International City Management Conference	530311	entrance	0	1,250	-
Subtotal Professional Development/Training					800

Supplies					
Office Supplies	542020				1,500
General Supplies					-
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Subtotal Supplies					1,500
Travel (In and Out of State)					
In State Travel, Conferences, MMA, Meetings	571964	miles	4,800	0.570	2,736
Subtotal Travel					2,736
Utilities					
Electricity					-
Natural Gas					-
Telephone					
Land Line (3) & Fax (1)	530220	month	12	160	1,920
Other Utilities					-
Subtotal Utilities					1,920
Vehicles & Equipment					
Subtotal Vehicle & Equipment					-
Other Expenses					
Town Report	530240	1	1	1,700	1,700
Subtotal Other Expenses					1,700

Division: Mayor's Office
Department: Legal
Department No: 151
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	-	-	-	-	-	-	
Operating Expenses							
General	45,410	36,501	89,069	59,500	59,500	-	
Litigation	34,946	67,059	10,311	26,350	26,350	-	
Labor	19,015	3,483	920	10,200	10,200	-	
Ordinance Review	-	-	-	4,250	4,250	-	
Subtotal Operating Expenses	99,371	107,043	100,300	100,300	100,300	-	
Total Expenses	99,371	107,043	100,300	100,300	100,300	-	

Division: Mayor's Office
 Department: Legal
 Department No: 151
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Legal Services					
General Government	530050	hours	310	170	52,700
Litigation and Development	530055	hours	155	170	26,350
Labor	530060	hours	100	170	17,000
Ordinance Review	530065	hours	25	170	4,250
Subtotal Legal Services					100,300

Council/Clerk

Council Clerk Elections

Division: City Council/City Clerk
Department: City Council
Department No: 111
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	34,241	34,334	34,028	36,971	32,000	(4,971)	-13.4%
Overtime	-	-	-	-	4,971	4,971	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	34,241	34,334	34,028	36,971	36,971	-	0.0%
Operating Expenses							
Advertising	2,089	3,510	6,484	4,500	5,700	1,200	26.7%
Building Maintenance	-	-	-	-	-	-	
Consultants	38,390	51,195	44,695	43,500	43,500	-	0.0%
Dues & Subscriptions	-	-	-	-	-	-	
Professional Development/Training	660	694	534	2,070	2,070	-	0.0%
Supplies	33	219	421	535	535	-	0.0%
Travel	36	-	-	462	462	(0)	-0.1%
Utilities	-	-	-	-	-	-	
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	153	-	3,257	250	250	-	0.0%
Subtotal Operating Expenses	41,361	55,618	55,391	51,317	52,517	1,200	2.3%
Total Expenses	75,602	89,952	89,418	88,288	89,488	1,200	1.4%

Division: City Council/City Clerk
 Department: City Council
 Department No: 111
 Salaries

Position	Current Munis Object Code	Base Salary	Longevity	Education Stipends	Uniform	Other Stipends	Total Salary
District 4	512100	3,000	-	-	-	-	3,000
District 2	512100	3,000	-	-	-	-	3,000
At Large	512100	3,000	-	-	-	-	3,000
At Large	512100	3,000	-	-	-	-	3,000
District 1	512100	3,000	-	-	-	-	3,000
Clerk to the Council	512100	4,000	-	-	-	-	4,000
At Large	512100	3,000	-	-	-	-	3,000
District 5, President	512100	4,000	-	-	-	-	4,000
District 3	512100	3,000	-	-	-	-	3,000
District 6	512100	3,000	-	-	-	-	3,000
		32,000	-	-	-	-	32,000

Division: City Council/City Clerk
 Department: City Council
 Department No: 111
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Legal Notices	530210				5,700
Subtotal Advertising					5,700
Building Maintenance					
Subtotal Building Maintenance					-
Consultants - Auditing Services					
Auditing Services	530010				42,000
Municipal Code	530005				1,500
Subtotal Consultant					43,500
Dues & Subscriptions					
Subtotal Dues & Subscriptions					-
Professional Development & Training					
Conference/MMA	530311		9	230	2,070
Subtotal Professional Development/Training					2,070
Supplies					
Office Supplies					
Sheet Protectors	542020	pkg	5	0	-
File Folders	542020	box	3	13	65
Municipal Council Envelopes	542020	box	1	20	60
Business Cards	542020		9	140	140
				30	270

Custodial supplies	-				
Food Supplies	-				
Other Supplies	-				
Subtotal Supplies	535				

Travel (In and Out of State)					
Travel to conferences, meetings		810	0.57		
Subtotal Travel	571964	mileage		462	462

Utilities					
Subtotal Utilities	-				

Vehicles & Equipment					
Replacement of PA system	-				
Subtotal Vehicle & Equipment	-				

Other Expenses					
Committee Expense	530100			250	
Subtotal Other Expenses				250	

Division: City Council/City Clerk
Department: City Clerk
Department No: 161
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	162,186	168,259	153,243	158,580	164,260	5,680	3.6%
Overtime	-	-	-	-	-	-	0.0%
Other Personnel Expenses	-	11,997	-	-	-	-	0.0%
Subtotal Personnel	162,186	180,256	153,243	158,580	164,260	5,680	3.6%
Operating Expenses							
Advertising	-	-	-	-	-	-	0.0%
Parking Ticket Processing	1,193	914	1,411	-	-	-	-
Consultants	-	-	-	-	-	-	0.0%
Dues & Subscriptions	150	150	300	300	300	-	0.0%
Professional Development/Training	426	546	571	750	600	(150)	-20.0%
Supplies	1,318	730	1,269	1,690	1,690	-	0.0%
Travel	144	157	164	179	130	(49)	-27.4%
Utilities	975	912	15	1,008	1,008	-	0.0%
Vehicles & Equipment	-	-	-	-	-	-	0.0%
Other Expenses	-	-	-	1,500	2,100	600	40.0%
Subtotal Operating Expenses	4,205	3,408	3,730	5,427	5,828	401	7.4%
Total Expenses	166,391	183,664	156,973	164,007	170,088	6,081	3.7%

Division: City Council/City Clerk

Department: City Clerk

Department No: 161

Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Administrative Asst.	511121	1.00	38,819		-	-	-	38,819
Asst. City Clerk	511158	1.00	47,546	2,377	-	-	-	49,924
PT Records Assistant	512162	0.20	4,000		-	-	-	4,000
City Clerk	511120	1.00	68,112	3,406	-	-	-	71,517
		3.20	158,478	5,783	-	-	-	164,260

Division: City Council/City Clerk
 Department: City Clerk
 Department No: 161

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
<i>Subtotal Advertising</i>					-
Building Maintenance					-
<i>Subtotal Building Maintenance</i>					-
Consultants					-
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					
Massachusetts Town Clerks Association	542310	annual	1	100	100
Massachusetts City Clerks Association	542310	annual	1	150	150
North Shore City & Town Clerks Association	542310	annual	1	25	25
New England Association of City & Town Clerks	542310	annual	1	25	25
International Institute of Municipal Clerks	542310	annual			-
<i>Subtotal Dues & Subscriptions</i>					300
Professional Development & Training					
MCTCA Summer Conference (Re-Certification Credits)	530311	each	1	350	350
NEACTC Conference (Certification Credits)	530311	each	1	200	200
Quarterly NSCTCA Meetings	530311	quarterly			-
<i>Subtotal Professional Development/Training</i>					550
Supplies					
<i>Office Supplies</i>					
Bond Paper	542020	pkg	6	30	180
File Folders	542020	box	3	20	60
Permanent Markers	542020	pkg	1	15	15
Pens	542020	pkg	2	8	16

Vital Record Binders	542020	each	3	32	96
Mylar Visu-u-lopes	542020	pkg	11	54	594
Paper clips, calendars, post-its, staples, small mailers	542020				100
Sheet Protectors	542020	pkg	3	13	39
Large Mailing envelopes	542020	box	2	25	50
Food Supplies					-
Other Supplies					
Town Clerk Envelopes 6.5 X 9.5	542020	box	6	10	60
Town Clerk Envelopes #10	542020	box	2	140	280
Dog Licenses	542020				200
Subtotal Supplies					1,690
Travel (In and Out of State)					
Travel to Summer Conference	571964	miles	220	0.56	123
Subtotal Travel					123
Utilities					
Electricity					-
Natural Gas					-
Telephone					1,008
Other Utilities	530220	month	12	84	-
Subtotal Utilities					1,008
Vehicles & Equipment					
Subtotal Vehicle & Equipment					-
Other Expenses					
Parking Ticket Processing	530015				1,500
Clerk Base appointments	530015				600
Subtotal Other Expenses					2,100

Division: City Council/City Clerk
Department: Elections
Department No: 162
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	17,097	24,585	16,695	17,150	20,600	1,350	extra election in FY16 7.9%
Overtime	-	-	-	-	2,193	2,193	extra election 0.0%
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	17,097	24,585	16,695	17,150	22,793	5,643	32.9%
Operating Expenses							
Advertising	-	-	-	-	-	-	0.0%
Building Maintenance	-	-	-	-	-	-	0.0%
Consultants	-	-	-	-	-	-	0.0%
Dues & Subscriptions	-	-	-	-	-	-	0.0%
Professional Development/Training	25	-	121	150	100	(50)	-33.3%
Supplies	773	1,234	847	2,076	2,401	325	15.7%
Travel	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Vehicles & Equipment	73	1,200	1,200	1,200	1,350	150	12.5%
Other Expenses	15,614	10,671	15,573	18,500	20,000	1,500	8.1%
Subtotal Operating Expenses	16,485	13,105	17,741	21,926	23,851	1,925	8.8%
Total Expenses	33,582	37,690	34,436	39,076	46,644	7,568	19.4%

Division: City Council/City Clerk
 Department: Elections
 Department No: 162
 Salaries

Position	Current Munis Object Code	Base Salary	Longevity	Education Stipends	Uniform	Other Stipends	Total Salary
Board of Registrar	512160	-	-	-	-	-	300
Board of Registrar	512160	-	-	-	-	-	300
Board of Registrar	512160	-	-	-	-	-	400
Board of Registrar	512160	-	-	-	-	-	300
Wardens	512162	-	-	-	-	-	3,500
Clerks	512162	-	-	-	-	-	3,000
Poll Workers	512162	-	-	-	-	-	11,000
Tabulators	512162	-	-	-	-	-	300
General	512162	-	-	-	-	-	1,500
		-	-	-	-	-	20,600

Division: City Council/City Clerk
Department: Elections
Department No: 162
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>	<i>Notes</i>
Advertising						
<i>Subtotal Advertising</i>					-	
Building Maintenance						
<i>Subtotal Building Maintenance</i>					-	
Consultants						
<i>Subtotal Consultant</i>					-	
Dues & Subscriptions						
<i>Subtotal Dues & Subscriptions</i>					-	
Professional Development & Training						
Registration for June Conference	530311	each	1	50	50	
Registration for New England Conference	530311	each	1	50	50	
<i>Subtotal Professional Development/Training</i>					100	
Supplies						
Office Supplies						
Voting Supplies	524263		1	1,800	1,800	extra election
File Folders						
Pens	542020	box	3	20	60	
Custodial Supplies	542020	pkg	2	8	16	
Food Supplies					-	
Pizza, coffee, water, donuts, papergoods	542162		3	175	525	extra election
Other Supplies					-	
<i>Subtotal Supplies</i>					2,401	

Travel (In and Out of State)

Subtotal Travel

Utilities

Subtotal Utilities

Vehicles & Equipment

Office Equipment Purchases (Under \$5,000)

Office Equipment Maintenance

Voting Machine Maintenance

524262	contract	1
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contract

1,200

annual contract

1,200

Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)

Vehicle Fuel

1

Other Equipment

Other Equipment
Subtotal Vehicle & Equipment

6

25

Batteries for Voting Machines

150

1,350

Other Expenses

MGL Books, updates

530230

1,000

Census/ voter notification Postage

Census/ voter notification Postage
Printing ballots/coding of memory cards/ notices to voters

7

3.500

530200
530230

530200
530230

3.500

12,500

List of Residents

530230

1,000

Census Forms

530230

2,000

Subtotal Other Expenses

2,000
20,000 3 elections in 2016

Fire

Division: Fire
Department: Fire
Department No: 220
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	1,707,259	1,969,660	2,052,568	2,315,668	2,315,697	29	0.0%
Overtime	470,967	534,771	266,692	170,000	174,000	4,000	2.4%
Other Personnel Expenses	250,607	206,421	181,708	231,904	285,944	54,040	23.3%
Subtotal Personnel	2,428,833	2,710,853	2,500,968	2,717,572	2,775,641	58,069	2.1%
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	5,875	6,467	9,127	6,000	6,000	-	0.0%
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	4,103	2,829	4,522	3,100	3,100	-	0.0%
Professional Development/Training	6,564	10,207	4,820	2,500	2,500	-	0.0%
Supplies	99,393	101,588	122,073	89,992	88,487	(1,505)	-1.7%
Travel	-	-	-	-	-	-	
Utilities	24,083	31,187	28,747	48,790	52,320	3,530	7.2%
Vehicles & Equipment	170,579	255,240	206,949	215,019	210,299	(4,720)	-2.2%
Other Expenses	5,894	6,200	6,764	9,100	3,850	(5,250)	-57.7%
Subtotal Operating Expenses	316,491	413,718	383,001	374,501	366,556	(7,945)	-2.1%
Total Expenses	2,745,324	3,124,571	2,883,969	3,092,073	3,142,197	50,124	1.6%

Division: Fire
Department: Fire
Department No: 220
Salaries

[illegible]

Division: Fire
 Department: Fire
 Department No: 220
 Other Personnel

Overtime	Current Munis Object Code	Unit Type	# of Hours	Hrly Rate (\$)	Total	Notes
General	513100	Hours	480	40.00	19,200	
Ambulance Overtime	513101	Hours	2,400	40.00	96,000	
Ambulance Certification Training	513102	Hours	150	40.00	6,000	
Ambulance Training Overtime	513102	Hours	320	40.00	12,800	
Shift coverage - sick	513150	Hours	480	40.00	19,200	
Shift coverage - injury	513151	Hours	200	40.00	8,000	
Personal hours	514217	Hours	320	40.00	12,800	
Subtotal Overtime					174,000	
Other Personnel Expenses	Current Munis Object Code	Unit Type	# of Units	Unit Cost	Total	Notes
Sick Leave Buy Out	517910		-	76,540	76,540	Brickett/Fournier Retirement
Uniform Allowance Chief			1	2,000	2,000	
Uniform Allowance Firefighter			28	1,500	42,000	
Uniform Allowance Lieutenant			4	1,525	6,100	
Education Stipend					55,250	
Holiday Stipend					104,054	
Subtotal Overtime					285,944	

Division: Fire
Department: Fire
Department No: 220
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
Subtotal Advertising					-
Building Maintenance					
<i>Repairs</i>					
Routine building repairs	524005	Annual		1,800	1,800
Duct Work Cleaning Elm Street	524005		semi annual	-	700
Plumbing Maintenance	524005	Annual		1,750	800
Miscellaneous Electrical repairs	524005	Annual		150	500
Exterior Overhead Doors	524005	Annual		-	1,500
Other Annual Maintenance	524005	Annual		45	-
<i>Other</i>					
Heat/AC Maintenance Agreement	524005	Annual		500	1,500
Subtotal Building Maintenance					6,000
Consultants					-
Subtotal Consultants					-
Dues & Subscriptions					
Essex County Chiefs Association , FCAM, IAFC	542310	person	1	1,800	1,800
Essex County Chiefs Regional Mutual Aid Dispatch Assessment	542310	annual		-	-
Maintenance Agreement NFPA Codes Computer Program Disk	542310	person	2	150	300
NFPA-National Fire Protection Association	542310	Month	0	-	-
Trade Magazines	524310	person	2	45	-
Mechanic Monthly service Meeting / Yearly Dues	542310			500	1,000
Seacoast Chief Fire Officer Association	542310				3,100
Subtotal Dues & Subscriptions					
Professional Development & Training					
Sub-Contracted Training EMS PALS, ACLS	530311	hour	1	2,500	2,500

Subtotal Professional Development/Training

Supplies

Office Supplies

General Office Supplies clips, etc
Stationary Supplies ie. Letterhead & Envelopes Dept Forms
Printing costs for special permit forms

Custodial Supplies

Paper Towels/Toilet Paper
Cleaner and soaps, etc.

Fire Supplies

Fire House Dispatch Service Agreement
Fire Extinguisher Annual Maintenance
Haz-Mat Supplies
Fire Hose as needed
Fire Hand Tool replacement
Hand Lights
Food Supplies
Other Supplies
Medical Supplies
Annual Service Agreement for the Defibrillators

Subtotal Supplies

Travel

Subtotal Travel

Utilities

Electricity
Natural Gas
Telephones
Monthly fixed cost for phone line
Other Monthly charges for local and long distance
Cell Phones (3) Ambulances

Subtotal Utilities

Vehicles & Equipment

Office Equipment Maintenance

Linen & Regular towels
Copier/Printer Lease

2,500

2,800
2,250
1,250

3,000
1,500

-

800
1,300
800
800
500
1,900

66,087

5,500

88,487

-

28,800
18,300

420
2,820
1,980

52,320

-
2,316

Copier Service Contract	542220	Per 1/4	4	319	1,276
<i>Maintain Fire Vehicles</i>					
Annual Ladder test w/ground ladders	524322	annual	1	1,900	1,900
Annual Ladder Truck Ariel & Chassis Service	524322	annual	0	7,000	-
Annual Maintenance on Pumps	524322	annual	3	400	1,200
Annual Fire Pump Test on 3 Pumps	524322	annual	3	450	1,350
Tire Replacement	524322	annual	6	1,100	6,600
Routine Vehicle Maintenance and Repairs	524322	annual			7,000
Vehicle Inspections	524322	annual			1,250
Annual Lube/Oil Service for all vehicles	524322	annual			8,000
Body and Paint repairs	524322				2,000
Tool replacement/Upgrade Mechanics tools	524322				500
New Pumper Lease Purchase	587100	annual			83,000
Vehicle Lease Purchase Command Asst Chief	587100	annual			15,221
Stock Parts	524322				2,000
<i>Maintain Ambulance Vehicles</i>					
Routine & Emergency repairs	524323				9,000
FDA Licensing for Medications	524323	annual	4	175	700
Licensing through the States of MA and NH	524323	annual	4	1,000	4,000
<i>Maintain Fire Alarm</i>					
Replace outside cable, repair city owned Master Boxes and	524425				-
Maintain City owned Fire Alarm devices	524425				-
Annual Inspection Certification of Bucket Truck & maintenance	524425	annual			700
Certification Requirements					
<i>Vehicle Fuel</i>					
Diesel	548000	gallons	7163	3.90	27,936
Gasoline & Oil	548000	gallons	4775	3.00	14,325
<i>Equipment for Firefighters</i>					
Replace turnout gear	542225	each	6	2,300	13,800
Replace protective hoods	542225	each	20	35	700
Replace gloves	542225	each	14	75	1,050
Helmets	542225	each	4	525	2,100
Replacement Boots	542225	each	4	500	2,000
Fire Patches, Rank	542225		75	5	375
<i>Radio Equipment Maintenance</i>					
Annual Maintenance Agreement with Motorola	524220	annual	0	1,500	-
Verizon Phone lines for radios	524220	line	0	-	-
Vehicles & Equipment Subtotal					210,299

Other Expenses**Maintain SCBA & Compressor**

Annual Fit Testing Firefighter Air Masks

Annual service on compressor

Fire Prevention

Annual Updates to Codes, Standards & Laws MGL148/ CMR

Mandatory training seminars

National Fire Academy (Fire Prevention)

Fire Prevention meetings

Fire Prevention Dues

Code Red**Subtotal Other Expenses**

524220	35	50	1,750
	1	500	500
542221			250
542221			750
542221			-
542221	0	50	-
542221	2	300	600
542221	0	7,500	
			3,850

Police

Police

Division: Police
Department: Police
Department No: 210
Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	Variance
						Appropriation
EXPENSES						
Personnel						
Salaries	2,480,017	2,802,414	2,692,745	2,814,666	2,883,871	69,205
Overtime	311,562	388,730	417,590	413,745	423,945	10,200
Other Personnel Expenses	157,284	178,147	222,760	253,402	261,258	7,856
Subtotal Personnel	2,948,864	3,369,290	3,333,094	3,481,813	3,569,073	87,260
						2.5%
						2.5%
						3.1%
						2.5%
Operating Expenses						
Advertising	-	-	-	-	-	-
Building Maintenance	28,899	25,952	27,670	28,286	29,078	792
Consultants	-	-	-	-	-	-
Dues & Subscriptions	14,732	16,718	14,843	12,765	11,485	(1,280)
Professional Development/Training	14,111	9,208	15,429	30,400	21,320	(9,080)
Supplies	50,756	30,000	28,446	33,840	33,840	-
Travel	242	-	2,020	-	-	-
Utilities	18,228	31,588	31,846	34,464	36,666	2,202
Vehicles & Equipment	212,291	198,790	213,735	219,308	220,608	1,300
Other Expenses	4,442	6,157	3,424	2,500	5,500	3,000
Subtotal Operating Expenses	343,701	318,413	337,412	361,563	358,497	(3,067)
						120.0%
						-0.8%
Total Expenses	3,292,565	3,687,703	3,670,506	3,843,376	3,927,570	84,194
						2.2%

Division: Police
Department: Police
Department No: 210
Salaries

Position	Current Munis Object Code	FTE	Base Salary	Shift Differential	Longevity	Education Stipends	Uniform	Other Stipends	Holiday	Total Salary
Sergeant	511212	1.00	70,619	2,438	-	18,264	-	150	-	91,471
Police Officer	511210	1.00	56,996	-	-	8,000	-	150	-	65,146
Police Officer	511210	1.00	53,877	-	-	8,000	-	150	-	62,027
Police Officer	511210	1.00	56,577	-	-	-	-	150	-	56,727
Police Officer	511210	1.00	59,845	2,438	-	12,457	-	150	-	74,890
Police Officer	511210	1.00	59,845	2,438	-	12,554	-	150	-	75,474
Police Officer	511210	1.00	59,845	2,438	-	-	-	150	-	62,433
Police Officer	511210	1.00	56,996	2,925	-	14,519	-	150	-	74,590
Police Officer	511210	1.00	59,845	2,925	-	12,554	-	150	-	75,474
Police Officer	511210	1.00	70,619	-	-	17,655	-	150	-	88,423
Sergeant	511212	1.00	31,937	1,248	-	-	-	-	-	33,185
Public Safety Clerk	511210	1.00	27,185	-	-	-	-	-	-	27,185
Firearms Licensing	512216	0.33	56,996	2,925	-	11,984	-	150	-	72,055
Police Officer	511210	1.00	69,279	1,219	-	7,050	-	150	-	77,698
Police Officer	511210	1.00	38,435	1,922	-	-	-	-	-	40,357
Public Safety Clerk	511210	1.00	59,845	-	-	11,969	-	150	-	71,964
Police Officer	511210	1.00	70,619	-	-	17,655	-	150	-	88,424
Sergeant	511210	1.00	53,877	-	-	8,000	-	150	-	62,027
Police Officer	511210	1.00	69,121	-	-	17,280	-	150	-	86,551
Police Officer	511210	1.00	56,996	-	-	-	-	150	-	57,146
Public Safety Clerk	511210	0.50	13,626	532	-	-	-	-	-	14,159
Public Safety Clerk	511210	1.00	31,937	1,248	-	-	-	-	-	33,185
Police Officer	511210	1.00	56,996	2,438	-	-	-	150	-	59,584
Police Officer	511210	1.00	59,845	2,438	-	12,457	-	150	-	74,890
Police Officer	511210	1.00	59,845	2,438	-	12,457	-	150	-	74,890
Admin. Assistant	511170	1.00	58,802	-	4,410	-	-	-	-	63,212
Sergeant	511210	1.00	70,619	2,925	-	14,709	-	150	-	88,402
Chief	511120	1.00	162,000	-	-	-	-	-	-	162,000
Police Officer	511120	1.00	25,849	-	-	4,000	-	75	-	29,924
Police Officer	511210	1.00	56,996	2,438	-	-	-	150	-	59,584
Sergeant	511212	1.00	77,857	2,925	-	8,078	-	150	-	89,010
Sergeant	511212	1.00	70,619	2,438	-	18,264	-	150	-	91,470
Police Prosecutor	511219	1.00	59,966	2,998	-	-	-	-	-	62,965
Police Officer	511210	1.00	59,845	-	-	-	-	150	-	59,995
Lieutenant Ex. Officer	511212	1.00	112,750	-	-	-	-	-	-	112,750
Police Officer	511210	1.00	62,695	1,219	-	15,979	-	150	-	80,043
Public Safety Clerk	511210	1.00	31,937	624	-	-	-	-	-	32,561
Police Officer	511210	-	-	-	-	-	-	-	-	-
Police Officer	511210	-	-	-	-	-	-	-	-	-
Police Officer	511210	1.00	56,996	2,438	-	11,887	-	150	-	71,471
Police Officer	511210	1.00	51,697	-	-	8,000	-	150	-	59,847
Police Officer	511210	1.00	65,830	2,438	-	17,067	-	150	-	85,485
Lieutenant Ex. Officer	511214	1.00	135,200	-	-	-	-	-	-	135,200
Acting Lieutenant Detective	511214	-	-	-	-	-	-	-	-	-
		39.83	2,521,258	52,940	4,410	300,838	-	4,425	-	2,883,871

Division: Police
Department: Police
Department No: 210
Other Personnel

Overtime	Current Munis Object Code	Unit Type	# of Hours	Hourly Rate (\$)	Total	Notes
General	513100	hours	1,945	60.00	116,700	Shift extensions, continuing investigations, special events & community projects. Limited to 5.3 hrs per day.
Sick leave coverage	513150	hours	855	60.00	51,300	Coverage for officers out sick. Allows for 16.4 hrs per week.
Court Time	513210	hours	780	60.00	46,800	District Court, superior court, juvenile court, grand jury. Limited to 5 appearances per week at 3 hrs.
Recall	513250	hours	532	60.00	31,920	Crime scene forensics, photos, prints, accident reconstruction, arson, sexual assault, K-9, grant matching. Allows for 10.2 hours per week
Training	513500	hours	560	60.00	33,600	No increase in hours-still reduced by more than 45% from previous years
Public Safety Clerk		hours	1,135	27.00	30,645	Includes: Sick, training (new), vacation, recall, operational coverage.
Vacation Coverage Police	514218	hours	1,883	60.00	112,980	Vacation funded @ only 37% of full coverage as there are ~5096 hrs of contractual vacation for Patrolman/Sergeants. Remaining 63% is covered by reduction in manning, shift extensions or denial of time off.
Subtotal Overtime					423,945	

Other Personnel Expenses	Current Munis Object Code	Unit Type	# of Units	Unit Cost	Total	Notes
Reserve Officers	512210	Hrs	1,757	30.50	53,589	Allows for 4.8 reserve hrs per day including field training.
Unused Sick Time Buyback Per Contract	517910	person	-	15,000	-	Four anticipated retirements
Reserve Officer Clothing Allowance	517010	person	6	850	5,100	2 current sworn reserves, 4 new hires
Public Safety Clerk Uniform (Quartermaster)	517010	person	5	300	1,500	clothing assigned
Department Obligations - Uniform	517010	person	39	100	3,900	Uniform and equipment contractual obligations
Matron		hours	192	18	3,456	previously under the communication budget
Intermittent Public Safety Clerk		hours	192	18	3,456	previously under the communication budget
Uniform Allowance Police Officer			25	1,700	42,500	
Uniform Allowance Detective			1	1,700	1,700	
Uniform Allowance Sergeant			7	1,700	11,900	
Uniform Class A			3	900	2,700	
Holiday Pay					131,457	
Subtotal Overtime					261,258	

Division: Police
 Department: Police
 Department No: 210
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
Subtotal Advertising					-
Building Maintenance					-
<i>Materials</i>					-
<i>Repairs</i>					
Electrical	524005	hours	16	105	1,680
Plumbing	524005	hours	16	100	1,600
Heating / Cooling	524005	hours	16	90	1,440
Carpentry / Painting	524005	hours	80	45	3,600
Masonry / Sealing	524005		-	-	-
<i>Other</i>					
Cleaning Service	524005	weekly	52	360.00	18,720
Emergency Generator - contract/maintenance/repairs/load	524005	annual	1	1,250	1,250
test.					
Emergency Generator Fuel	524005	gallon	225	3.50	788
Subtotal Building Maintenance					29,078
Consultants					-
Subtotal Consultants					-
Dues & Subscriptions					
IACP Chief & Lt.	542310	annual	2	150	300
Massachusetts Chiefs of Police Association - Chief & Lt.	542310	annual	1	700	700
Essex County Chief's Association - Chief & Lt.	542310	annual	2	350	700
New England States Police Information Network	542310	annual	1	100	100
North Eastern Massachusetts Law Enforcement Council (NEMLEC)	542310	annual	1	4,925	4,925
Massachusetts Legal Defense Fund - Chief & Lts.	542310	annual	3	270	810
Department certifications - Accreditation	542310	annual	1	1,150	1,150

Legal Consultants, prosecutor's guide, IACP NET
 Greater Boston Police Council - BAPERN
 Memberships in Mass/National Associations
Subtotal Dues & Subscriptions

54230	annual	1	1,000	1,000
542310	annual	1	1,100	1,100
542310	annual	10	70	700
				11,485

Professional Development & Training

Police Reserve Academy fee (New Reserves)
 Police Full Time Academy fees
 In-Service Training for officers
 Tuition for specialized training
 Boston Police K9 Certification
 Command training for supervisors (IACP 3 week course)
Subtotal Professional Development/Training

530310	single	4	1,200	4,800
530310	single	1	4,200	4,200
530310	single	47	60	2,820
530310	course	16	350	5,600
530310	single	-	500	-
530310	employee	3	1,300	3,900
				21,320

Supplies

Office Supplies

Computer/copy paper & labels
 Booking room supplies, ink pads, gloves, blankets
 Toner kits
 Ink cartridges
 USB, electronic media, pens, files, staples, general office supplies

542020	department	1	2,850	2,850
542020	department	1	1,000	1,000
542020	single	16	180	2,880
542020	single	12	145	1,740
542020	department	12	300	3,600

Custodial Supplies

Custodial supplies

545005	month	12	130	1,560
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Food Supplies

Food for prisoners held overnight
 Food for guests at community events and training at PD
Other Supplies

542212	month	12	70	840
542212	month	12	70	840

Police supplies

Public Safety Clerk Supplies
 Portable radio batteries
 Flashlight batteries - nickel cadmium
 Ammunition - qualification & simmunition, targets, TASER training
 Crime Scene supplies/Identi-kit

542210	department	1	2,800	2,800
	single	1	1,000	1,000
542210	single	39	40	1,560
542210	single	39	30	1,170
542210	annual	3	3,000	9,000

Subtotal Supplies

542210	department	1	3,000	3,000
				33,840

Travel

Subtotal Travel

-

Utilities					
Electricity	521001	monthly	12	1,583	19,002
Natural Gas	521020	monthly	12	325	3,900
<i>Telephone</i>					
AT&T/Verizon - phone lines, fax, cable	530220	monthly	12	282	3,384
CLEAR investigative web access	530220	monthly	12	138	1,656
Language line, Verizon mobile access, TransCor-AVL	530220	monthly	12	677	8,124
<i>Other Utilities</i>					
Tower rental fee	524220	annual	1	600	600
Subtotal Utilities					
					36,666

Vehicles & Equipment					
<i>Office Equipment Purchases (Under \$5,000)</i>					
<i>Office Equipment Maintenance</i>					
Computer system licensing fee-Modules, software, support,	524205	annual	1	7,435	7,435
Copy & fax machines service contracts	524205	annual	1	1,190	1,190
Copy machines lease	524205	monthly	12	290	3,480
Office computers maintenance	524205	annual	22	50	1,100
<i>Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)</i>					
Cruisers - frontline patrol vehicles	524321	single	8	1,200	9,600
Cruisers - Command vehicles	524321	single	3	500	1,500
Vans & Motorcycles - EVOC, Crime Scene, Transport Van	524321	single	6	500	3,000
Vehicle washing	524321	monthly	12	200	2,400
Oil for changes	548000	quarts	1,422	2	2,844
Oil Filters for changes	548000	single	237	6	1,422
Air Filters	548000	single	42	18	756
Fuel filters	548000	single	25	6	150
Tires	548010	single	96	110	10,560
Miscellaneous repairs / parts for all vehicles	548010	single	17	500	8,500

Vehicle Fuel	548000	gallon	24,000	3.00	72,000
Gasoline					
Other Equipment	524205	annual	1	3,000	3,000
Radar, breathalyzer, cell cameras, Defibrillators. Narcan, Epi-pens					
Vehicle leases	587100	vehicle	1	80,431	80,431
Communications Equipment Maintenance					
Radio maintenance calls for service	524220	single	10	300	3,000
MDT maintenance & repair	524220	single	10	150	1,500
MDT repeater and MDT 800 mgz radio modems	524220	single	10	80	800
MDT laptop batteries	524220	single	15	80	1,200
Cruiser electronic consoles and related electrical	524220	single	2	700	1,400
CJIS computer maintenance contract	524220	annual	1	1,600	1,600
State & Federal fingerprint systems/Altura phone system Maint.	524220	annual	1	1,740	1,740
Vehicles & Equipment Subtotal					220,608
Other Expenses					
Medical Expenses	524220	annual	1.00	3,000	3,000
Printing	530230	single	1	2,500	2,500
Public Safety					
Police K-9	530492	monthly	-	100	-
Subtotal Other Expenses					5,500

Division: Police
Department: Harbormaster
Department No: 295
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	6,000	6,000	6,000	6,000	6,000	-	0.0%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	6,000	6,000	6,000	6,000	6,000	-	0.0%
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	-	-	-	-	-	-	
Professional Development/Trainin	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	
Vehicles & Equipment	1,500	1,500	1,500	1,500	1,500	-	0.0%
Other Expenses	-	-	-	-	-	-	
Subtotal Operating Expenses	1,500	1,500	1,500	1,500	1,500	-	0.0%
Total Expenses	7,500	7,500	7,500	7,500	7,500	-	0.0%

Community & Social Services

**Senior Services
Youth Services
Veterans Services
Library**

Division: Community & Social Services

Department: Council on Aging

Department No: 541

Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	94,189	106,482	125,121	122,998	128,991	5,993	4.9%
Overtime	-	-	-	-	-	-	0.0%
Other Personnel Expenses	-	-	-	-	-	-	0.0%
Subtotal Personnel	94,189	106,482	125,121	122,998	128,991	5,993	4.9%
Operating Expenses							
Advertising	-	-	-	-	-	-	0.0%
Building Maintenance	-	-	-	-	-	-	0.0%
Office Equipment	2,846	4,164	5,447	-	-	-	
Dues & Subscriptions	-	-	-	-	-	-	0.0%
Professional Development/Training	780	942	450	850	850	-	0.0%
Supplies	631	4,126	570	1,200	1,200	-	0.0%
Travel	944	1,542	987	1,300	1,300	-	0.0%
Utilities	1,464	1,301	1,394	3,060	3,060	-	0.0%
Vehicles & Equipment	-	-	-	5,030	8,000	2,970	59.0%
Other Expenses	-	-	-	-	-	-	0.0%
Subtotal Operating Expenses	6,665	12,075	8,849	11,440	14,410	2,970	26.0%
Total Expenses	100,854	118,557	133,970	134,438	143,401	8,963	6.7%

Division: Community & Social Services
 Department: Council on Aging
 Department No: 541
 Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Outreach Worker/Asst D	511163	1.00	54,127	-			-	54,127
Department Head	511120	1.00	62,065				-	62,065
Receptionist								
Volunteer Coordinator	511158		587					587
Activities/Volunteer Coord	511158	1.00	12,212					12,212
Social Service under 60	511158							
		3.00	128,991	-	-	-	-	128,991

Division: Community & Social Services
Department: Senior Services
Department No: 541
Expenses

Description	Current Munis Object Code	Unit Type	# of Units	Unit Cost	Total Cost
Advertising					
<i>Subtotal Advertising</i>					-
Building Maintenance					
<i>Subtotal Building Maintenance</i>					-
Consultants					
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					
<i>Subtotal Dues & Subscriptions</i>					-
Professional Development & Training					
MCOA annual conference and CEU's	530311		850		850
<i>Subtotal Professional Development/Training</i>					850
Supplies					
Office Supplies	542020		1,200		1,200
Custodial Supplies			-		-
Food Supplies			-		-
Other Supplies			-		-
<i>Subtotal Supplies</i>					1,200
Travel (In and Out of State)					
Meetings, conferences, care coordination	571964	miles	0	0.57	1,300
<i>Subtotal Travel</i>					1,300
Utilities					
Electricity					-
Natural Gas					-

Telephone					
Other Utilities					
Subtotal Utilities				0	0,060
					3,060
Vehicles & Equipment					
Office Equipment Purchases (Under \$5,000)					
Office Equipment Maintenance					
Copier Lease					
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					
Vehicle Fuel					
Gasoline					
Other Equipment					
Subtotal Vehicle & Equipment					
					8,000
					8,000
Other Expenses					
Subtotal Other Expenses					

Division: Community & Social Services
Department: Youth Services
Department No: 542
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel	220,398	245,804	219,814	264,708	273,685	8,977	3.4%
Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	220,398	245,804	219,814	264,708	273,685	8,977	3.4%
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	225	315	211	318	205	(113)	-35.5% decrease in subscription
Professional Development/Trainin	70	120	40	200	200	-	0.0%
Supplies	76	4,145	6,268	4,000	4,500	500	12.5% copier use
Travel	1,500	1,800	900	2,157	2,157	-	0.0%
Utilities	1,904	2,199	1,387	2,580	2,580	-	0.0%
Vehicles & Equipment	314	827	1,313	1,400	1,200	(200)	-14.3%
Other Expenses	17,303	40,432	25,820	34,000	34,500	500	1.5%
Subtotal Operating Expenses	21,392	49,838	35,939	44,655	45,342	687	1.5%
Total Expenses	241,790	295,642	255,753	309,363	319,027	9,664	3.1%

Division: Community & Social Services
 Department: Youth Services
 Department No: 542
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
<i>Subtotal Advertising</i>					-
Building Maintenance					-
<i>Subtotal Building Maintenance</i>					-
Consultants					-
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					75
Mass Recreation and Park	542310	annual			130
National Recreation and Park Assoc.	542310	annual			205
<i>Subtotal Dues & Subscriptions</i>					
Professional Development & Training					200
Conferences	530311	512365			200
<i>Subtotal Professional Development/Training</i>					
Supplies					1,000
Office Supplies	542020				3,500
Printing, Mailing	542020				4,500
<i>Subtotal Supplies</i>					
Travel (In and Out of State)					2,100
Vehicle Stipend	571964	monthly	12	175	
Conferences & Trainings	571964	miles	100	0.57	57
<i>Subtotal Travel</i>					2,157

Utilities

Electricity				-
Natural Gas				-
Telephone				
Cell phones (4)				
Land line (1)				
Other Utilities				
Subtotal Utilities				

Vehicles & Equipment

Office Equipment Purchases (Under \$5,000)				
Office Equipment Maintenance				
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)				
General maintenance on van				
Vehicle Fuel				
Gasoline				
Other Equipment- New Lease on van				
Subtotal Vehicle & Equipment				

Other Expenses

Recreation Summer and After School supplies and Equipment				
Trips and entertainment				
Transportation				
Subtotal Other Expenses				

Division: Community & Social Services
Department: Veterans Services
Department No: 561
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	47,809	35,549	-	-	-	-	
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	2,400	2,400	
Subtotal Personnel	47,809	35,549	-	-	2,400	2,400	
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	-	7,706	25,197	38,124	45,320	7,196	18.9%
Dues & Subscriptions	335	110	-	-	-	-	
Professional Development/Training	888	102	-	-	-	-	
Supplies	3,702	6,602	3,362	2,850	2,850	-	0.0%
Travel	1,108	253	-	-	-	-	
Utilities	867	1,076	19	960	960	-	0.0%
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	376,268	457,287	478,434	480,000	458,000	(22,000)	-4.6%
Subtotal Operating Expenses	383,168	473,136	507,012	521,934	507,130	(14,804)	-2.8%
Total Expenses	430,977	508,685	507,012	521,934	509,530	(12,404)	-2.4%

Division: Community & Social Services
 Department: Veterans Services
 Department No: 561
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
<i>Subtotal Advertising</i>					-
Building Maintenance					-
<i>Subtotal Building Maintenance</i>					-
Consultants					45,320
<i>Subtotal Consultant</i>					45,320
Dues & Subscriptions					-
Merrimack Valley Clinical Social Workers					-
Massachusetts Veterans Service Officers Association	542310				-
<i>Subtotal Dues & Subscriptions</i>					-
Professional Development & Training					-
MVSOA/DVS state conference. Registration and Boarding					-
Social Work Licensure Continuing Education Courses	530311				-
<i>Subtotal Professional Development/Training</i>					-
Supplies					350
Office Supplies	542020				350
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Flags					2,500
<i>Subtotal Supplies</i>					2,850
Travel (In and Out of State)					-
Travel to conferences, training	571964				-

Subtotal Travel		-
Utilities		
Electricity		-
Natural Gas		-
Telephone		
Office Phone & Cell Phone	530220	960
Other Utilities		-
Subtotal Utilities		960
Vehicles & Equipment		
Subtotal Vehicles & Equipment		-
Other Expenses		
Veterans Assistance	530041	458,000
Subtotal Other Expenses		458,000

Division: Health and Human Svcs
Department: Library
Department No: 610
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	492,039	527,159	462,800	572,755	586,549	13,794	2.4%
Overtime	173	760	361	500	500	-	0.0%
Other Personnel Expenses	-	-	-	-	-	-	-
Subtotal Personnel	492,212	527,919	463,160	573,255	587,049	13,794	2.4%
Operating Expenses							
Advertising	-	-	-	-	-	-	-
Building Maintenance	22,811	22,875	20,823	19,585	19,585	-	0.0%
Consultants	-	-	-	-	-	-	-
Dues & Subscriptions	493	110	405	870	870	-	0.0%
Professional Development/Training	1,917	1,187	1,152	1,200	1,200	-	0.0%
Supplies	7,778	7,498	11,817	4,699	4,699	-	0.0%
Travel	1,143	1,241	708	1,500	1,500	-	0.0%
Utilities	16,815	16,516	16,041	17,650	17,650	-	0.0%
Vehicles & Equipment	13,650	9,769	7,292	4,656	4,656	-	0.0%
Other Expenses	132,141	126,064	153,491	137,655	151,376	13,721	10.0%
Subtotal Operating Expenses	196,748	185,260	211,730	187,815	201,536	13,721	7.3%
Total Expenses	688,960	713,179	674,891	761,070	788,585	27,515	3.6%

Division: Health and Human Svcs
Department: Library
Department No: 610
Salaries

Position	Current Munis Object Code	FTE	Base Salary	Longevity	Education Stipends	Incentives	Uniform	Other Stipends	Total Salary
Director	511120	1.00	70,547						70,547
Children's Librarian	511358	1.00	56,111						56,111
Assistant Director	511121	1.00	57,547						57,547
Head of Circulation	511389	1.00	51,452	5,150					56,602
Head of Technical Services	511388	1.00	51,452	7,713					59,165
Library Assistant	511395	1.00	35,873						35,873
Library Assistant	511395	1.00	35,873	1,255					37,128
Part Time Archivist	511380	0.50	15,779						15,779
Part Time Library Assistant	511395	0.50	16,684						16,684
Part Time Reference Librarian	511380	0.50	24,060						24,060
Per Diem Librarian Substitute	511382		2,500						2,500
Per Diem Library Asst Substitute	511382		2,500						2,500
PT Children's Library Assistant	551398	0.50	20,392						20,392
PT Children's Library Assistant	551398	0.50	15,244						15,244
PT Teen Assistant	511395		-						-
Student Page	512398		2,496						2,496
Student Page	512398		2,496						2,496
Student Page	512398		2,496						2,496
Student Page	512398		2,496						2,496
Technology Manager	511123	1.00	46,119						46,119
Young Adult/Reference Librarian	511381	1.00	56,111	4,204					60,315
		11.50	568,227	18,322	-	-	-	-	586,549

Division: Health and Human Svcs
 Department: Library
 Department No: 610
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
<i>Subtotal Advertising</i>					-
Building Maintenance					
<i>Materials</i>					
Building maint. materials	524005				500
<i>Repairs</i>					
General Building Maint. (Repairs, replacement, etc.)	524005				3,000
<i>Other</i>					
Essex Alarm Monitoring	524005	annual			252
BB Alarm Monitoring	524005	annual			552
Building Cleaning Contract	524005	bi-monthly			14,681
Mowing	524005	month			
Snow Shoveling and winter cleanup	524005	days			
Pest control	524005	quarter			600
<i>Subtotal Building Maintenance</i>					19,585
Consultants					
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					
Annual Membership Dues ALA, MLA, NELA	542310	members			870
<i>Subtotal Dues & Subscriptions</i>					870
Professional Development & Training					
Registration fees for staff development & training	530311				1,200
<i>Subtotal Professional Development/Training</i>					1,200

Supplies				
Office Supplies				
Office Supplies	542020			2,500
Library Supplies	542020			500
Receipt Paper	542020			350
Patron Bar Codes	542020			-
Overdue Notice Envelopes	542020			250
Microfilm ink cartridges	542020			149
Postage	542020			100
Custodial Supplies				
Toiletries	542020			850
Copies - Staff copies	542020			-
Subtotal Supplies				4,699
Travel (In and Out of State)				
Travel to MVLC meetings, professional development	571964		miles	1,500
Subtotal Travel				1,500
Utilities				
Electricity	521001		month	10,000
Natural Gas	521020		month	6,000
Telephone				
Phone lines (8148, 8149, 8115)	530220		month	1,650
Other Utilities				-
Subtotal Utilities				17,650
Vehicles & Equipment				
Office Equipment Purchases (Under \$5,000)				
Replace computers	524250			-
Office Equipment Maintenance				
Equipment Maint - copier contract	524250		month	3,156
Equipment Maint - Microfilm Machine Maint. contract	524250		annual	-
Equipment Maint - Technical Support (Computers)	524250			1,500
Network Upgrad	524250			-
Vehicle Maintenance				-
Vehicle Fuel				
Gasoline				-
				3.50

Other Equipment

Subtotal Vehicle & Equipment

-
4,656

Other Expenses

Materials (Books, Audio, DVD, online databases, etc.)

Periodicals

Consortium Fee

MVLC - Overdrive - Downloadable Audio and Book
Fee

542330

542335

542361

542361

113,095

6,000

31,981

300

Subtotal Other Expenses

151,376

Administration & Finance

**Administration & Finance
Assessing
Treasurer/Collector
Municipal Information Systems**

Division: Admin & Finance
Department: Admin & Finance
Department No: 134
Roll Up

	FY12	FY13	FY14	FY15	FY16	Variance	
	Actual	Actual	Actual	Approp	Request	\$	%
Appropriation							
EXPENSES							
Personnel							
Salaries	250,156	268,403	285,922	264,123	267,123	3,000	1.1%
Overtime	-	-	-	-	-	-	0.0%
Other Personnel Expenses	-	-	43,662	-	-	-	0.0%
Subtotal Personnel	250,156	268,403	329,584	264,123	267,123	3,000	1.1%
Operating Expenses							
Advertising	-	-	-	-	-	-	
Consultants	-	-	7,502	-	2,500	2,500	#DIV/0!
Dues & Subscriptions	1,098	1,145	1,095	1,095	295	(800)	-73.1%
Professional Development/Training	3,303	3,633	3,501	3,850	1,850	(2,000)	-51.9%
Supplies	979	1,174	825	800	850	50	6.3%
Travel	227	195	-	226	226	-	0.0%
Utilities	1,354	1,509	(308)	1,920	1,920	-	0.0%
Other Expenses	-	-	-	-	-	-	0.0%
Subtotal Operating Expenses	6,961	7,656	12,615	7,891	7,641	(250)	-3.2%
Total Expenses	257,117	276,059	342,199	272,014	274,764	2,750	1.0%

Division: Admin & Finance
Department: Admin & Finance
Department No: 134
Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Asst Acct/finance	511121	1.00	53,820	-	-	-	-	53,820
CFO	511120	1.00	113,000	-	-	-	-	113,000
Executive Secretary	511155	1.00	58,170	-	-	-	-	58,170
Senior Bookkeeper	511159	1.00	42,133	-	-	-	-	42,133
		4.00	267,123	-	-	-	-	267,123

Division: Admin & Finance
 Department: Admin & Finance
 Department No: 134
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
<i>Subtotal Advertising</i>					-
Building Maintenance					
<i>Subtotal Building Maintenance</i>					-
Consultants					
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					
MGFOA	542310	annual			50
MMA	542310	annual			145
Mass Mun Auditors	542310	annual			65
MAPPO	542310	annual			35
<i>Subtotal Dues & Subscriptions</i>					295
Professional Development & Training					
Mass Mun Auditors Annual/Monthly	530311	person			1,000
MMA Conference	530311	person			500
Univ Mass Training	530311	person			350
MIIA Seminars	530311	person			-
<i>Subtotal Professional Development/Training</i>					1,850
Supplies					
<i>Office Supplies</i>					
General Supplies	542020				850
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
<i>Subtotal Supplies</i>					850

Travel (In and Out of State)				
Travel to training and meetings				
Subtotal Travel	571964	Miles	400	226 226
Utilities				
Electricity				-
Natural Gas				-
Telephone (4)	530220	months	12	1,920
Other Utilities				-
Subtotal Utilities				1,920
Vehicles & Equipment				
Subtotal Vehicle & Equipment				-
Other Expenses				
Subtotal Other Expenses				-

Division: Admin & Finance
Department: Assessors
Department No: 141
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	164,946	171,815	160,982	162,413	164,802	2,389	1.5%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	5,000	-	-	-	
Subtotal Personnel	164,946	171,815	165,982	162,413	164,802	2,389	1.5%
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	2,026	4,225	194	5,000	4,500	(500)	-10.0%
Dues & Subscriptions	280	180	250	400	400	-	0.0%
Professional Development/Trainin	1,492	1,123	1,299	3,000	2,500	(500)	-16.7%
Supplies	346	477	654	500	500	-	0.0%
Travel	-	-	-	-	-	-	
Utilities	797	724	15	1,320	1,320	-	0.0%
Vehicles & Equipment	2,800	3,000	2,750	3,000	3,000	-	0.0%
Other Expenses	10,059	20,920	27,934	7,000	7,000	-	0.0%
Subtotal Operating Expenses	17,800	30,649	33,096	20,220	19,220	(1,000)	-4.9%
	182,746	202,464	199,078	182,633	184,022	1,389	0.8%

Division: Admin & Finance
Department: Assessors
Department No: 141
Salaries

Position	Current Munis Object Code	FTE	Base Salary	Longevity	Education Stipends	Uniform Stipends	Other Stipends	Total Salary
Board Member	512144		3,498	-	-	-	-	3,498
Board Member	512144		3,498	-	-	-	-	3,498
Board Member	512144		3,498	-	-	-	-	3,498
Chief Assessor	511141	1.00	69,000	-	-	-	-	69,000
Data Collector	511143	1.00	38,254	-	-	-	-	38,254
Head Clerk	511173	1.00	43,771	3,283	-	-	-	47,054
		3.00	161,519	3,283	-	-	-	164,802

Division: Admin & Finance
 Department: Assessors
 Department No: 141
 Expenses

<i>Description</i>	<i>Current Munis</i>			<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
	<i>Object Code</i>						
Advertising							
<i>Subtotal Advertising</i>							-
Building Maintenance							
<i>Subtotal Building Maintenance</i>							-
Consultants							
Data collection	53005		annual			4,500	4,500
<i>Subtotal Consultant</i>							
Dues & Subscriptions							
MAAO	542310		annual			300	300
Essex County Assessors	542310		annual			100	100
<i>Subtotal Dues & Subscriptions</i>						400	400
Professional Development & Training							
School and Training Classes	530311					750	750
Umass Amherst Vision Appraisal Training	530311					1,750	1,750
<i>Subtotal Professional Development/Training</i>						2,500	2,500
Supplies							
Office Supplies	542020					500	500
Custodial Supplies						-	-
Food Supplies						-	-
Other Supplies						-	-
<i>Subtotal Supplies</i>						500	500
Travel (In and Out of State)							
<i>Subtotal Travel</i>							-

Utilities				
Electricity				-
Natural Gas				-
Telephone (3)		12	110	1,320
Other Utilities				-
Subtotal Utilities	530220	months		1,320
Vehicles & Equipment				
Office Equipment Purchases (Under \$5,000)				-
Office Equipment Maintenance				-
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)				-
Vehicle Fuel				-
Monthly Gas Allowance Data Collector		12	250	3,000
Other Equipment	571964	Months		-
Subtotal Vehicle & Equipment				3,000
Other Expenses				
MVPC Updating of Maps	530410			3,750
Recording Fees at Registry	542160			250
Revaluation Patriot	588141			-
Revaluation Vision	588141			-
ATB Cousulant/Legal	560332			3,000
Subtotal Other Expenses				7,000

Division: Admin and Finance
Department: Collector/Treasurer
Department No: 145
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	151,017	161,846	164,263	169,480	168,473	(1,007)	-0.6%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	151,017	161,846	164,263	169,480	168,473	(1,007)	-0.6%
Operating Expenses							
Advertising	-	-	320	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	385	25	205	500	500	-	0.0%
Professional Development/Trainin	986	379	503	1,100	600	(500)	-45.5%
Supplies	1,998	2,271	2,158	2,500	2,500	-	0.0%
Travel	-	-	-	-	-	-	
Utilities	576	927	14	1,500	1,500	-	0.0%
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	32,748	22,081	32,729	29,000	29,000	-	0.0%
Subtotal Operating Expenses	36,693	25,683	35,930	34,600	34,100	(500)	-1.4%
Total Expenses	187,710	187,529	200,193	204,080	202,573	(1,507)	-0.7%

Division: Admin and Finance
 Department: Collector/Treasurer
 Department No: 145
 Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Total Salary</i>
Asst Treasurer/Collector	511126	1.00	51,452	6,187	-	-	57,639
Principal Clerk	511173	1.00	36,680	-	-	-	36,680
Treasurer/Collector	511125	1.00	74,154	-	-	-	74,154
		3.00	162,286	6,187	-	-	168,473

Division: Admin and Finance
 Department: Collector/Treasurer
 Department No: 145
 Expenses

<i>Description</i>	<i>Current Munis</i>			<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
	<i>Object Code</i>						
Advertising							-
<i>Subtotal Advertising</i>							-
Building Maintenance							-
<i>Subtotal Building Maintenance</i>							-
Consultants							-
<i>Subtotal Consultant</i>							-
Dues & Subscriptions							
MMTC Treasurer and Assistant Treasurer	54310	annual	1	500		500	
<i>Subtotal Dues & Subscriptions</i>							500
Professional Development & Training							
Umass Amherst Treasurer and Assist.	530311	class	1	600		600	
<i>Subtotal Professional Development/Training</i>							600
Supplies							
Office Supplies	542020					2,500	
Custodial Supplies							
Food Supplies							
Other Supplies							
<i>Subtotal Supplies</i>							2,500
Travel (In and Out of State)							-
<i>Subtotal Travel</i>							-
Utilities							-
Electricity							-
Natural Gas							-

Telephone (3)	month	12	125	1,500
Other Utilities				-
Subtotal Utilities				1,500

Vehicles & Equipment
Subtotal Vehicle & Equipment

-

Other Expenses

Banking Services				-
Lock Box Service	annual			5,000
Tax Title Expense	Titles			24,000
Subtotal Other Expenses				29,000

Division: Administration & Finance
Department: MIS
Department No: 155
Roll Up

	FY12 Actual	FY13 Actual	FY13 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	118,732	128,866	129,047	134,297	134,297	-	0.0%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	15,046	-	-	-	-	
Subtotal Personnel	118,732	143,912	129,047	134,297	134,297	-	0.0%
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	1,400	2,640	-	2,000	2,000	-	0.0%
Dues & Subscriptions	275	100	-	120	749	629	524.2%
Professional Development/Training	-	105	-	800	800	-	0.0%
Supplies	1,907	1,098	1,936	2,000	2,000	-	0.0%
Travel	569	58	-	570	570	-	0.0%
Utilities	5,403	5,033	2,355	17,874	17,874	-	0.0%
Vehicles & Equipment	27,566	29,339	8,594	14,007	7,500	(6,507)	-46.5%
Other Expenses	90,784	117,234	106,610	102,196	109,046	6,850	6.7%
Subtotal Operating Expenses	127,904	155,607	119,495	139,567	140,539	972	0.7%
Total Expenses	246,636	299,519	248,542	273,864	274,836	972	0.4%

Division: Administration & Finance

Department: MIS

Department No: 155

Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Network Coordinator	511137	1.00	55,214	2,761	-	-	-	57,975
Director Mgt. Info. Sys.	511135	1.00	76,322	-	-	-	-	76,322
		2.00	131,536	2,761	-	-	-	134,297

Division: Administration & Finance
 Department: MIS
 Department No: 155

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
<i>Subtotal Advertising</i>					-
Building Maintenance					
<i>Subtotal Building Maintenance</i>					-
Consultants					
Customization for Govern, MUNIS, or VISION	530005	each	1	2,000	2,000
<i>Subtotal Consultant</i>					2,000
Dues & Subscriptions					
IT Experts Exchange	542310	annual	1	749	749
<i>Subtotal Dues & Subscriptions</i>					749
Professional Development & Training					
Meetings/Class Registrations	530311	person	2	400	800
<i>Subtotal Professional Development/Training</i>					800
Supplies					
<i>Office Supplies</i>					
General Office Supplies	542020				-
Custodial Supplies					-
Food Supplies					-
<i>Other Supplies</i>					
IT Supplies (Surge Protectors, Disks, Cables, Memory, etc.)	542020	annual est.	1	2,000	2,000
<i>Subtotal Supplies</i>					2,000
Travel (In and Out of State)					
In State Travel to Meetings / Training Sessions	571964	miles	1,000	0.570	570

570

Subtotal Travel

Utilities

Electricity				-
Natural Gas				-
Telephone				
Desk phones (1)	530220	month	12	33
Cell Phones (2)	530220	month	12	100
Other Utilities				
ADSL Lines to DPW Garage, AWPAP	530222	month	12	100
Internet Lines (includes 1 Backup for WAN via VPN)	530222	month	12	508
Main Internet Line - Comcast Ethernet	530223	year	1	8,982
Subtotal Utilities				17,874

Vehicles & Equipment

Office Equipment Purchases (Under \$5,000)

Desktop Computers	585100	each	10	650
Misc. Office Equipment for MIS / Central Use	542022	annual est.	1	1,000
Subtotal Vehicle & Equipment				7,500

Other Expenses

ADP Payroll Processing	524215	pay period	26	808
Citizen Request Management/Workorder System	524210	annual	-	4,980
Infrastructure & Software Maintenance Contracts				
Barracuda Hardware Maint./Software Subscription/Maint.	524210	annual	1	7,450
Allied Telesis Extended Maintenance on CORE Switch	524210	1-year	1	604
Allied Telesis Extended Maintenance on WAN Switches	524211	1-year	4	120
Sophos Firewall/Web/SPAM Filtering/	524210	annual	1	2,600
General Repairs Not on Contract	524210	annual est.	1	1,250
Domain Registration Fees	524210	annual	1	200
Govern Support & Maintenance	524210	annual	1	16,991
Microsoft Technet	524210	annual	1	449
SoftRige	524210	annual	1	30,465
Munis ASP Software Support/Hosting	524210	annual	1	8,118
Virtual Towns & Schools Annual Cost	524210	annual	1	2,750
Virtual Towns & Schools Setup Cost	524210	3-year pay	1	2,550
Patriot Software (Personal Property)	524210	annual	1	2,275
Solarwinds	524210	annual	1	415
Symantec Ghost Maintenance 1 Yr. Renewal	524210	annual	1	186

SC Certificate Renewal	524210	3 Year	3	200	600
Veritas Backup Exec & Remote Agents	524210	annual	1	1,130	1,130
Vision Software Maintenance	524210	annual	1	6,775	6,775
Vision Assessor's Online Database	524210	annual	1	2,750	2,750
Subtotal Other Expenses					109,046

Total Expenses **140,539**

Community & Economic Development

**Community & Economic Development
Conservation Commission
Planning Board
Zoning Board**

Division: Office of Community & Economic Development

Department: OCED

Department No: 174

Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	
						Variance
						Appropriation
EXPENSES						
Personnel						
Salaries	198,193	211,271	292,578	251,937	318,266	66,329 26.3%
Overtime	-	-	-	-	-	-
Other Personnel Expenses	-	-	20,395	-	-	-
Subtotal Personnel	198,193	211,271	312,973	251,937	318,266	66,329 26.3%
Operating Expenses						
Advertising	796	1,374	1,922	1,500	1,500	- 0.0%
Consultants	29,695	28,150	91,269	55,000	2,000	(53,000) -96.4%
Dues & Subscriptions	1,636	1,111	1,060	1,140	1,490	350 30.7%
Professional Development/Trainin	-	-	-	1,185	1,185	- 0.0%
Supplies	905	3,189	3,295	2,000	2,000	- 0.0%
Travel	106	80	117	570	570	- 0.0%
Utilities	1,479	1,686	1,691	2,520	2,520	- 0.0%
Other Expenses	11,125	6,800	4,550	20,500	20,500	- 0.0%
Subtotal Operating Expenses	45,742	42,390	103,904	84,415	31,765	(52,650) -62.4%
Total Expenses	243,935	253,661	416,877	336,352	350,031	13,679 4.1%

Division: Office of Community & Economic Development

Department: OCED

Department No: 174

Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Executive Secretary	511158	1.00	50,560	2,528	-	-	-	53,088
Town Planner *	511310	1.00	70,764	2,359	-	-	-	73,123
Department Head *	512228	1.00	98,580					98,580
Permit Coordinator		1.00	35,475					35,475
Project Manager		1.00	58,000					58,000
		5.00	313,379	4,887	-	-	-	318,266

Division: Office of Community & Economic Development
Department: OCED
Department No: 174
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Public Notices	530210		5	300	1,500
Subtotal Advertising					1,500
Consultants					
Survey & Subdivision			1	2000	
Construction Services	530005		1		2,000
Appraisals	530005		1		-
Financial Analysis	530005		0		-
Design & Permitting	530005		0		-
	530005				-
Subtotal Consultant					2,000
Dues & Subscriptions					
APA Dues	542310		2	320	640
NEDA/MEDC	542310		2	210	420
Thomson West/Urban Land	542310		1	0	-
Mass Assoc. Planning Directors	542310		1	0	-

NAHRO	542310	1	80	80
Wall St Jrnl	542310	1	350	350
Subtotal Dues & Subscriptions				1,490
Professional Development & Training				
APA regional conference	530311	1	590	590
NEDA regional conference	530311	1	595	595
MAPD regional conference	530311	1	0	-
Subtotal Professional Development/Training				1,185
Supplies				
Office Supplies	542020	1	2000	2,000
Subtotal Supplies				2,000
Travel				
Travel to conferences, seminars, prof dev.	571964	1,000	0.57	570
Subtotal Travel				570
Utilities				
Telephone		12	210	2,520
Subtotal Utilities				2,520
Other Expenses				
RAM plan, RAO, AUL	530109	1	8500	8,500
DEP annual fees	530109	2	2000	4,000
Soil Testing	530109	1	5000	5,000
Status report/review	530109	1	3000	3,000
Subtotal Other Expenses				20,500

Division: Office of Community & Economic Development

Department: Conservation

Department No: 171

Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	
						Variance
						Appropriation
EXPENSES						
Personnel						
Salaries	23,872	40,073	44,522	48,679	50,843	2,164 4.4%
Overtime	-	-	-	-	-	- 0.0%
Other Personnel Expenses	-	-	-	-	-	- 0.0%
Subtotal Personnel	23,872	40,073	44,522	48,679	50,843	2,164 4.4%
Operating Expenses						
Advertising	139	146	262	300	300	- 0.0%
Building Maintenance	-	-	-	-	-	- 0.0%
Consultants	250	4,000	7,145	1,500	1,500	- 0.0%
Dues & Subscriptions	897	342	374	500	500	- 0.0%
Professional Development/Trainin	-	230	-	250	250	- 0.0%
Supplies	493	237	1,318	1,000	1,000	- 0.0%
Travel	-	79	-	611	600	(11) -1.8%
Utilities	382	382	-	500	500	- 0.0%
Vehicles & Equipment	-	-	-	-	-	- 0.0%
Other Expenses	-	-	-	-	-	- 0.0%
Subtotal Operating Expenses	2,161	5,416	9,099	4,661	4,650	(11) -0.2%
Total Expenses	26,033	45,489	53,621	53,340	55,493	2,153 4.0%

Division: Office of Community & Economic Development

Department: Conservation

Department No: 171

Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Conservation Agent *	512262	1.00	45,443					45,443
Conservation Secretary	512150		5,400					5,400
		1.00	50,843	-	-	-	-	50,843

Division: Office of Community & Economic Development
Department: Conservation
Department No: 171
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Legal Notices Wetland Bylaw revisions	530210		1	300	300
Subtotal Advertising					300
Building Maintenance					
Subtotal Building Maintenance					-
Consultants					
Densely Developed Area Petition	530005		1	1500	1,500
	530005				-
Subtotal Consultant					1,500
Dues & Subscriptions					
Dues	542310		1	500	500
Subtotal Dues & Subscriptions					500
Professional Development & Training					
Regional Conference	530311		1	250	250
In-House Workshop	530311				-
MACC & MAWS Conference and Training	530311				-
Subtotal Professional Development/Training					250
Supplies					
Office Supplies			1	1000	1,000
Misc. Paper, Pens, Toner, Etc.					-
Custodial Supplies					-
Food Supplies					-

<i>Other Supplies</i>					
Mass Regulations	542020				-
Subtotal Supplies					1,000
Travel					
Trainings, conferences	571964	miles	1,072	0.57	611
Subtotal Travel					611
Utilities					
Electricity					-
Natural Gas					-
Telephone					500
Fax line	530220	months	12	-	-
cell phone	530220	months	12	0	-
Subtotal Utilities					500
Vehicles & Equipment					
Subtotal Vehicle & Equipment					-
Digital camera	542022		1	0	-
Other Expenses					
Densely developed rivers act	530410		1	0	-
Subtotal Other Expenses					-

Division: Office of Community & Economic Development

Department: Planning Board

Department No: 175

Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	5,205	5,040	4,590	5,400	5,508	108	2.0%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	5,205	5,040	4,590	5,400	5,508	108	2.0%
Operating Expenses							
Advertising	568	1,628	2,685	2,000	2,000	-	0.0%
Building Maintenance	-	-	-	-	-	-	
Consultants	-	4,783	4,540	2,500	2,500	-	0.0%
Dues & Subscriptions	923	368	368	500	500	-	0.0%
Professional Development/Trainin	-	417	-	200	200	-	0.0%
Supplies	517	1,286	352	475	475	-	0.0%
Travel	-	878	197	128	128	1	0.6%
Utilities	-	-	-	-	-	-	
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	774	1,060	-	4,000	4,000	-	0.0%
Subtotal Operating Expenses	2,782	10,420	8,141	9,803	9,803	1	0.0%
Total Expenses	7,987	15,460	12,731	15,203	15,311	109	0.7%

Division: Office of Community & Economic Development
 Department: Planning Board
 Department No: 175
 Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Administrative Assistance	512150	5,508					5,508

Division: Office of Community & Economic Development
Department: Planning Board
Department No: 175
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Legal Notices	530210		8	250	2,000
Subtotal Advertising					2,000
Building Maintenance					
Subtotal Building Maintenance					-
Consultants					
Lower Millyard master plan	530005		0	2500	2,500
General Consulting	530005				-
Subtotal Consultant					2,500
Dues & Subscriptions					
Professional Organizations	542310		1	500	500
Subtotal Dues & Subscriptions					500
Professional Development & Training					
Board training	530311		1	200	200
Subtotal Professional Development/Training					200
Supplies					
Office Supplies	542020		1	475	475
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Subtotal Supplies					475
Travel (In and Out of State)					

Travel to seminars and conferences
Subtotal Travel

571964 miles 225 0.57 128
128

Utilities

Subtotal Utilities

-

Vehicles & Equipment

Subtotal Vehicle & Equipment

-

Other Expenses

Printing

530230

4000

4,000

Equipment

530490

3

-

Subtotal Other Expenses

4,000

Division: Office of Community & Economic Development
Department: Zoning Board of Appeals
Department No: 176
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	4,313	4,358	2,888	5,400	5,508	108	2.0%
Overtime	-	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	-	
Subtotal Personnel	4,313	4,358	2,888	5,400	5,508	108	2.0%
Operating Expenses							
Advertising	-	650	238	400	400	-	0.0%
Building Maintenance	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	565	-	-	300	300	-	0.0%
Professional Development/Trainin	-	-	-	-	-	-	
Supplies	153	704	476	525	525	-	0.0%
Travel	-	-	-	146	146	(0)	-0.1%
Utilities	-	-	-	-	-	-	
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	-	-	-	-	-	-	
Subtotal Operating Expenses	718	1,354	714	1,371	1,371	(0)	0.0%
Total Expenses	5,031	5,712	3,601	6,771	6,879	108	1.6%

Division: Office of Community & Economic Development
 Department: Zoning Board of Appeals
 Department No: 176
 Salaries

Position	Current Munis Object Code	FTE	Base Salary	Shift Differential	Longevity	Education Stipends	Uniform	Other Stipends	Total Salary
Administrative services	512150		-	5,508					5,508

Division: Office of Community & Economic Development
 Department: Zoning Board of Appeals
 Department No: 176
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Legal Notices	530210		1	400	400
Subtotal Advertising					400
Building Maintenance					
Subtotal Building Maintenance					-
Consultants					
Subtotal Consultant					-
Dues & Subscriptions					
Mass Federation of Planning	542310		1	300	300
Subtotal Dues & Subscriptions					300
Professional Development & Training					
Subtotal Professional Development/Training					-
Supplies					
Office Supplies	542020		1	525	525
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Subtotal Supplies					525
Travel					
Mileage, tolls, parking	571964	miles	256	0.57	146
Subtotal Travel					146
Utilities					
Subtotal Utilities					-

Vehicles & Equipment
Subtotal Vehicle & Equipment

-

Other Expenses
Subtotal Other Expenses

-

Inspectional Services

Inspections Regional Health Services Weights & Measures

Division: Inspectional Services
Department: Inspectional Services
Department No: 241
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	164,210	171,572	172,990	180,578	181,760	1,182	0.7%
Overtime	2,719	3,056	1,951	2,000	2,000	-	0.0%
Other Personnel Expenses	2,025	2,275	2,400	2,400	2,400	-	0.0%
Subtotal Personnel	168,954	176,903	177,340	184,978	186,160	1,182	0.6%
Operating Expenses							
Advertising	-	-	-	-	-	-	0.0%
Building Maintenance	-	-	-	-	-	-	0.0%
Consultants	-	-	-	-	-	-	0.0%
Dues & Subscriptions	-	-	-	-	-	-	0.0%
Professional Dev./Training	532	1,252	1,278	3,700	3,700	-	0.0%
Supplies	3,423	3,159	4,568	3,250	3,250	-	0.0%
Travel	13,556	13,506	16,051	13,320	13,920	-	0.0%
Utilities	1,582	1,610	658	2,016	2,016	-	0.0%
Vehicles & Equipment	-	-	-	-	-	-	0.0%
Other Expenses	-	-	65	-	-	-	0.0%
Subtotal Operating Expenses	19,093	19,527	22,620	22,286	22,886	-	0.0%
Total Expenses	188,047	196,430	199,960	207,264	209,046	1,782	0.9%

Division: Inspectional Services
Department: Inspectional Services
Department No: 241
Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Admin. Assistant	511179	1.00	51,451	7,717	-	-	-	59,168
Asst. Building Inspector	512240		1,500	-	-	-	-	1,500
Asst. Electrical Inspector	512247		500	-	-	-	-	500
Asst. Plumbing/Gas Inspector	512248		500	-	-	-	-	500
Building Commissioner	511240	1.00	65,273	4,895	-	800	-	70,968
Electrical Inspector	512241	1.00	25,012	-	-	800	-	25,812
Plumbing/Gas Inspector	511242	1.00	25,012	-	-	800	-	25,812
Secretary			-	-	-	-	-	-
		4.00	169,248	12,612	-	2,400	-	184,260

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
<i>Subtotal Advertising</i>					-
Building Maintenance					-
<i>Subtotal Building Maintenance</i>					-
Consultants					-
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					-
Building,Plumbing,gas and Electrical Inspectors	542310				-
<i>Subtotal Dues & Subscriptions</i>					-
Professional Development & Training					2,300
Annual Building commissioners Seminar (Amherst) + Required Training	530311	annual			
Annual Electrical Seminars	530311	quarterly	4	0	700
Plumbing/Gas Inspector Seminars	530311	quarterly	4	0	700
<i>Subtotal Professional Development/Training</i>					3,700
Supplies					
Office Supplies					
General Office Supplies	542020				3,250
Preprinted Forms, Permit & Violation cards, Business Card	542030				-
<i>Subtotal Supplies</i>					3,250
Travel (In and Out of State)					
Monthly mileage for Plumbing/gas and Electrical inspectors	571964	mileage	-	0.57	6,720
Mileage for Building inspector	571964	monthly	12	0	7,200
<i>Subtotal Travel</i>					13,920

Utilities					
Electricity					-
Natural Gas					-
Telephone					
Cell Phones (1)					480
Desk phones (4)					1,536
Other Utilities					-
Subtotal Utilities					2,016
Vehicles & Equipment					
Subtotal Vehicle & Equipment					-
Other Expenses					
Subtotal Other Expenses					-

Division: Regional Health Services
Department: Regional Health Services
Department No: 520

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	78,198	96,691	85,998	100,364	82,982	(17,382)	-17.3%
Overtime	-	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-	-
Subtotal Personnel	78,198	96,691	85,998	100,364	82,982	(17,382)	-17.3%
Operating Expenses							
Advertising	-	-	105	600	600	-	0.0%
Building Maintenance	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-
Dues & Subscriptions	370	348	140	400	400	-	0.0%
Professional Development/Training	1,492	1,475	1,545	1,500	1,500	-	0.0%
Supplies	698	2,353	899	1,100	1,100	-	0.0%
Travel	2,900	6,081	7,756	7,200	7,200	-	0.0%
Utilities	1,802	2,144	1,566	2,604	2,604	-	0.0%
Vehicles & Equipment	-	-	-	500	500	-	0.0%
Other Expenses	58,288	48,870	45,607	54,680	73,414	18,734	34.3%
Subtotal Operating Expenses	65,550	61,271	57,618	68,584	87,318	18,734	27.3%
Total Expenses	143,748	157,962	143,616	168,948	170,300	1,352	0.8%

Division: Regional Health Services
 Department: Regional Health Services
 Department No: 520
 Salaries

<i>Position</i>	<i>Current Munis Object Code</i>	<i>FTE</i>	<i>Base Salary</i>	<i>Longevity</i>	<i>Education Stipends</i>	<i>Uniform</i>	<i>Other Stipends</i>	<i>Total Salary</i>
Regional Health Director	511142	1.00	82,982	-	-	-	-	82,982
510013	Hours			-				
		1.00	82,982	-	-	-	-	82,982

Division: Regional Health Services
 Department: Regional Health Services
 Department No: 520

Current Munis Object		Unit Type	# of Units	Unit Cost	Total Cost
Description	Code				
Advertising Legal Notices	530210	each	1	0	600
Subtotal Advertising					600
Building Maintenance					-
Subtotal Building Maintenance					-
Consultants					-
Subtotal Consultant					-
Dues & Subscriptions	542310	each		0	400
	542310	each		0	-
	542310			0	-
Subtotal Dues & Subscriptions					400
Professional Development & Training Annual Health Agent Seminar, MHOA Quarterly Meetings, Training Seminars	530311				1,500
Subtotal Professional Development/Training					1,500
Supplies					

Subtotal Supplies**1,100****Travel (In and Out of State)**

Mileage to trainings, conferences, Region 3A meetings, Town business (inspections & meetings)

571964

miles

7,200

Subtotal Travel**7,200****Utilities**

Electricity

Natural Gas

Telephone

Desk Phone (2)

Cell Phones (1)

Confidential Fax Line - Health Nurse

Subtotal Utilities

12

month

2,604

12

month

-

12

month

-

2,604**Vehicles & Equipment****Subtotal Vehicle & Equipment**

524300

500

500**Other Expenses**

After Hours Animal Captures

Beach Water Testing

24

each

17,382

2,835

Public Health Nurse Services

530011

28,072

Household Hazardous Waste Day

529120

-

Regional Animal Control Services	530012				20,750
Animal medical care	530017	7	0		1,050
Animal Disposal	530016	30	0	calls	1,500
Kenneling Dogs	530014				1,825
Kenneling Cats	530014				-
Subtotal Other Expenses					73,414

Division: Inspectional Services
Department: Weights & Measures
Department No: 244
Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Operating Expenses							
Advertising	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	-	-	-	-	-	-	
Professional Development/Trainin	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	4,500	4,500	4,500	4,500	4,500	-	0.0%
Subtotal Operating Expenses	4,500	4,500	4,500	4,500	4,500	-	0.0%
Total Expenses	4,500	4,500	4,500	4,500	4,500	-	0.0%

Public Works

**Department of Public Works
Recycle & Refuse
Snow & Ice**

Division: Public Works
Department: Public Services
Department No: 400
Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	
						Variance
						Appropriation
EXPENSES						
Personnel						
Salaries	629,211	701,353	685,033	729,592	760,651	31,059 4.3%
Overtime	48,472	63,408	53,500	64,776	64,776	0 0.0%
Other Personnel Expenses	7,825	6,892	8,533	8,373	8,773	400 4.8%
Subtotal Personnel	685,508	771,652	747,067	802,741	834,201	31,460 3.9%
Operating Expenses						
Advertising	4,278	2,919	3,253	2,500	1,960	(540) -21.6%
Building Maintenance	74,828	57,486	80,357	25,000	26,000	1,000 4.0%
Consultants	4,330	990	1,282	5,500	4,500	(1,000) -18.2%
Dues & Subscriptions	971	776	994	7,695	7,695	- 0.0%
Professional Development/Training	741	2,885	1,245	2,400	1,900	(500) -20.8%
Supplies	142,939	109,700	99,528	113,776	87,970	(25,806) -22.7%
Travel	3,706	4,525	3,469	4,007	4,757	750 18.7%
Utilities	27,981	37,573	50,350	46,924	46,924	- 0.0%
Vehicles & Equipment	78,706	108,995	141,628	124,677	118,132	(6,545) -5.2%
Other Expenses	209,317	260,448	180,671	195,824	189,984	(5,840) -3.0%
Subtotal Operating Expenses	547,797	586,297	562,777	528,303	489,821	(38,482) -7.3%
Total Expenses	1,233,305	1,357,949	1,309,844	1,331,044	1,324,022	(7,022) -0.5%

Division: Public Works
Department: Public Services
Department No: 400
Other Personnel

Overtime	Current Munis Object Code	Unit Type	# of Hours	Hrly Rate (\$)	Total
General	513100	Hours	1,200	39.00	46,800
Police Recall Overtime	513100	Hours	48	43.26	2,076
Training Overtime		Hours			-
Stand By Coverage	513100	Hours			15,900
Subtotal Overtime					64,776

Other Personnel Expenses	ent Munis Object	Unit Type	# of Units	Unit Cost	Total
Brickett, Zachary	Sk. Maint. Laborer				800.00
Dearborn, Peter	Foreman				800.00
Desmarais, Robert	Director				266.67
Dondero, Stephen	Foreman				800.00
Vacant	Asst. Foreman				800.00
Hughes, Robert	Asst. Foreman				800.00
Kimball, Neal	Brick./Mason				800.00
Lucier, Michael	Hwy. Equip. Oper.				800.00
Manor, Peter	Engineer				266.67
McGrane, Michael	Ch. Hwy. Equip. Oper.				800.00
Short, Cameron	Laborer				640.00
Stanwood, Ted	Mechanic				800.00
Toleos, Denise	Adm. Assistant				-
Vacant	Mechanic				-
Geoffry Cyr	Superintendent				400.00
Vacant	Hwy. Equip. Oper.				-
Vacant	Sk. Maint. Laborer				-
Vacant	Sk. Maint. Laborer				-
Subtotal Uniform Allowance					8,773

Division: Public Works
Department: Public Services
Department No: 400
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Public Notices	530210		7	280	1,960
Subtotal Advertising					1,960
Building Maintenance					
Bldg and Grounds Maintenance	524005				20,000
Upper Millyard Bridge	524005				6,000
Subtotal Building Maintenance					26,000
Consultants					
Yearly Operating Spray Plan	530005				1,500
Annual Stormwater Report	530005				1,000
Peer Review - Engineering	53005				2,000
Subtotal Consultant					4,500
Dues & Subscriptions					
Pesticide Licenses	542310	each	2		120
CDL Licenses	542310	each	5	60	300
Professional Certificates	542310	each	3	60	525
CDL Testing (Drug and Alcohol)	542310	each	5	175	
Subtotal Dues & Subscriptions				1,350	6,750
					7,695

Professional Development & Training

Hoisting License CEU
Safety training, public works prof development

530311	each	6	150	900
530311				1,000
				1,900

Subtotal Professional Development/Training

Supplies

Office Supplies

Postage

Office Supplies

Copier Leases

Custodial Supplies

Custodial Services

Food Supplies

Other Supplies

Asphalt

Performance Patch

Street Paving

Drain Pipe

Masonry Repairs to Catch Basins

Frames/Grates/Covers

Backfill

Street Signs

Tools

Cemetery Supplies

General Supplies

Subtotal Supplies

Travel (In and Out of State)

Travel to mtgs, conferences, etc.

530311	each	6	150	900
530311				1,000
				1,900
530200				200
542020				1,000
542020		12	295	3,540
545005				1,500
545005		12	340	4,080
				-
553410	ton	900	68	61,200
553410	ton	3	150	450
553410				-
553430				1,000
553430				4,000
553430				3,000
553440		-	-	-
553402	Mechanics	1	2,000	2,000
554450				2,000
554450				4,000
				87,970
571964	mile			257
				-125

Vehicle Stipend for Director, Engineer, Super

571964 monthly 450 0.57 375

Subtotal Travel

4,500
4,757

Utilities

Electricity

521001 month 12

Natural Gas

521020 month 12

1,800 21,600

Telephone

Cell Phones (9) month 12

-

Pager(2)

530220 month 12

440 5,280

Desk Phones

530220 month 10

12 144

190

1,900

Subtotal Utilities

46,924

Vehicles & Equipment

Office Equipment Purchases (Under \$5,000)

542022

500

Office Equipment Maintenance

587100

29,000

Vehicle Lease-Purchase

Vehicle Maintenance

524260

40,000

Maintenance Machinery and Equipment

Gasoline and Oil

548000

40,000

Gas

gallon

5,500

3.00 16,500

Diesel

gallon

6,990

3.50 24,465

Other Equipment

527322

6,000

New Equipment

527322

-

CMMS

527322

1,667

Subtotal Vehicle & Equipment

118,132

Other Expenses

Tree Work

Emergency/Unscheduled Tree Work

Tree removal/pruning	529425	days	10		4,000
Stump removal	529425		-	1,500	15,000
Catch Basin Cleaning	529410	Per Basin	2,860	13.50	1,000
Street Sweeping	529415	curb mile	152		38,610
Parking Lots	529415	hr	30	92	13,984
Misc	529415	hr	30	94	2,820
Cemetery Paving	529417			94	2,820
Drain Line Cleaning and TV inspection	529420	hr	10	165	-
Street Markings					1,650
Center and Fog Lines	553405	ft	400,000	0.04	
Paint	553405	gallon	550	12	16,000
HazMat Disposal and Treatment					6,600
Removal of Hazardous materials	529430	incident	1	2,500	2,500
Abandoned materials	529430	each	-	35	-
Water Street DEP compliance fees	529430	annual	-		-
Wharf Bldg Site testing	529430	annual	-		-
Mowing	529418		1	85,000	-
					85,000
Subtotal Other Expenses					189,984

Division: Public Works
Department: Recycle & Refuse
Department No: 433
Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	Variance
						Appropriation
EXPENSES						
Personnel						
Salaries	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-	-
Operating Expenses						
Refuse Disposal	901,436	859,991	856,656	865,767	864,189	(1,578) -0.2%
Recycling	733	1,321	22,903	14,250	9,875	(4,375) -30.7%
Compost Facility	-	-	-	-	16,150	16,150
Subtotal Operating Expenses	902,169	861,312	879,559	880,017	890,214	10,197 1.2%
Total Expenses	902,169	861,312	879,559	880,017	890,214	10,197 1.2%

Division: Public Works
Department: Recycle & Refuse
Department No: 433
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Refuse Disposal					
Solid Waste and Recycling Pick Up	529100	Flat Fee			574,452
Disposal	529100	ton	4,500	63.46	285,570
Misc. Dumpsters	529100				2,500
CMMS	529110				1,667
Subtotal Refuse Removal					864,189
Recycling					
Add Toters	529110	each	25	65.00	1,625
Recycling and Compost Outreach Materials	529110				1,000
HHW and Mercury	529110				4,850
Mileage	529110				250
Professional Development	529110				150
WREC grant Match	529110				2,000
Subtotal Recycling					9,875
Compost Facility					
Brush and Stump Chipping/Removal	529110	Cubic Yard	7500	2	15,000
Portable Toilet - Compost Facility	529110				1,150
Subtotal Other					16,150

Division: Public Works
Department: Snow & Ice
Department No: 423
Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	Variance
	Actual	Actual	Actual	Approp	Request	Appropriation
EXPENSES						
Personnel						
Salaries	-	-	-	-	-	-
Overtime	30,878	83,373	84,806	49,894	49,894	0.0%
Other Personnel Expenses	-	-	-	-	-	-
Subtotal Personnel	30,878	83,373	84,806	49,894	49,894	0.0%
Operating Expenses						
Advertising	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-	-
Professional Development/Training	-	-	-	-	-	-
Supplies	86,305	114,908	190,724	116,000	116,000	0.0%
Travel	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicles & Equipment	90,113	213,607	214,447	59,106	59,106	0.0%
Other Expenses	-	-	-	-	-	-
Subtotal Expenses	176,418	328,515	405,170	175,106	175,106	0.0%
Total Expenses	207,296	411,888	489,976	225,000	225,000	0.0%

Division: Public Works
 Department: Snow & Ice
 Department No: 423
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
<i>Subtotal Advertising</i>					-
Building Maintenance					
<i>Subtotal Building Maintenance</i>					-
Consultants					
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					
<i>Subtotal Dues & Subscriptions</i>					-
Professional Development & Training					
<i>Subtotal Professional Development/Training</i>					-
Supplies					
Office Supplies					
Custodial Supplies					
Food Supplies	542212				1,000
Other Supplies					
Salt					
Sand	557421				100,000
<i>Subtotal Supplies</i>	557422				15,000
					116,000
Travel (In and Out of State)					
<i>Subtotal Travel</i>					-
Utilities					
<i>Subtotal Utilities</i>					-

Vehicles & Equipment

Office Equipment Purchases (Under \$5,000)

Office Equipment Maintenance

Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)

Vehicle Maintenance

Vehicle Fuel

Vehicle Gas and Oil

Other Equipment

Contract Plows

Subtotal Vehicle & Equipment

524300			25,000
			-
548000	gallons	3.9	3,900
		-	
527322			30,206
			59,106

Other Operating

**Central Supply
Municipal Buildings
Outdoor Lighting
Liability Insurance
Merrimack Valley Planning
Camp Kent
Elder Services of Merrimack Valley
Improvement Association
Visitor's Center**

Division: Shared Expenses
Department: Central Supply
Department No: 159
Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	
					Variance	Appropriation
EXPENSES						
Personnel						
Salaries	-	-	-	-	-	
Overtime	-	-	-	-	-	
Other Personnel Expenses	-	-	-	-	-	
Subtotal Personnel	-	-	-	-	-	
Operating Expenses						
Office Equipment Maint	3,474	2,989	5,010	5,000	-	(5,000) -100.0%
Building Maintenance	-	-	-	-	-	0.0%
Consultants	-	-	-	-	-	0.0%
Postage	47,711	39,361	33,504	41,000	-	(41,000) -100.0%
Professional Development/Trainin	-	-	-	-	-	0.0%
Supplies	5,899	7,156	5,989	11,500	52,500	41,000 356.5%
Travel	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	0.0%
Equipment Lease	11,665	11,847	11,612	12,600	17,600	5,000 39.7%
Other Expenses	-	-	-	-	-	0.0%
Subtotal Operating Expenses	68,750	61,353	56,115	70,100	70,100	- 0.0%
Total Expenses	68,750	61,353	56,115	70,100	70,100	- 0.0%

Division: Shared Expenses
 Department: Central Supply
 Department No: 159
 Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
<i>Subtotal Advertising</i>					-
Building Maintenance					-
<i>Subtotal Building Maintenance</i>					-
Consultants					-
<i>Subtotal Consultant</i>					-
Dues & Subscriptions					-
<i>Subtotal Dues & Subscriptions</i>					-
Professional Development & Training					-
<i>Subtotal Professional Development/Training</i>					-
Supplies					
Office Supplies					
Copy Paper	542023				8,000
Computer Supplies	542025				3,500
Postage	530200				41,000
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
<i>Subtotal Supplies</i>					52,500
Travel (In and Out of State)					
<i>Subtotal Travel</i>					-

Utilities					
Subtotal Utilities					-
Vehicles & Equipment					
<i>Office Equipment Purchases (Under \$5,000)</i>					
Lease Ordway Copier	587150	1		3,300	
Lease Town Hall Copier	587150	2		6,300	
Lease Postage Machine	587150	1		3,000	
<i>Office Equipment Maintenance</i>					
Copiers, Telephones	524205			5,000	
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)				-	
Vehicle Fuel				-	
Gasoline				-	
Other Equipment				-	
Subtotal Vehicle & Equipment				17,600	

Division: Shared Expenses

Department: Municipal Buildings

Department No: 192

Roll Up

	FY12	FY13	FY14	FY15	FY16	
	Actual	Actual	Actual	Approp	Request	Variance
						Appropriation
EXPENSES						
Personnel						
Salaries	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Personnel Expenses	-	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-	-
Operating Expenses						
Advertising	-	-	-	-	-	-
Building Maintenance	87,222	96,948	86,241	90,980	90,980	0.0%
Consultants	-	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-	-
Professional Development/Training	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Utilities	40,134	76,118	88,400	82,200	82,200	0.0%
Vehicles & Equipment	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Subtotal Operating Expenses	127,356	173,066	174,641	173,180	173,180	0.0%
Total Expenses	127,356	173,066	174,641	173,180	173,180	0.0%

Division: Shared Expenses
Department: Municipal Buildings
Department No: 192
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
Subtotal Advertising					-
Building Maintenance					
Materials					
Repairs					
Cleaning Town Hall, Ordway, COA, Millyard Condo	524005	weeks	52	1028	53,456
General Repairs Town Hall, COA, Millyard Condo	524005				15,000
Park Restroom (formally in Public Works)	529440	weeks	32	260	8,320
Beach Restroom (formally in Youth Services)	529440	weeks	10	260	2,600
Other					-
Millyard Condo Fees	524010	month	12	967	11,604
Subtotal Building Maintenance					90,980
Consultants					-
Subtotal Consultant					-
Dues & Subscriptions					-
Subtotal Dues & Subscriptions					-
Professional Development & Training					-
Subtotal Professional Development/Training					-
Supplies					-
Subtotal Supplies					-

Travel (In and Out of State)

Subtotal Travel

-

Utilities

Electricity

521001

month

12

4500

54,000

Natural Gas

521020

month

12

2350

28,200

Telephone

Other Utilities

-

-

Subtotal Utilities

82,200

Vehicles & Equipment

Subtotal Vehicle & Equipment

-

Division: Shared Expenses

Department: Outdoor Lighting

Department No: 424

Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Operating Expenses							
Utilities	168,540	162,173	195,928	192,000	198,000	6,000	3.1%
Subtotal Operating Expenses	168,540	162,173	195,928	192,000	198,000	6,000	3.1%
Total Expenses	168,540	162,173	195,928	192,000	198,000	6,000	3.1%

Division: Shared Expense

Department: Insurance

Department No: 945

Roll Up

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approp	FY15 Request	Variance	Appropriation
EXPENSES							
Operating Expenses							
Surety Bonds	1,241	1,241	1,341	2,300	2,300	-	
General Liability	232,722	213,470	249,441	276,000	276,000	-	
Subtotal Operating Expenses	233,963	214,711	250,782	278,300	278,300	-	
Total Expenses	233,963	214,711	250,782	278,300	278,300	-	

Division: Shared Expenses

Department: Other Assessments

Department No: 802

Roll Up

	FY14	FY15	FY16	
	Actual	Approp	Request	Variance
				Appropriation
EXPENSES				
Personnel				
Salaries	-	-	-	-
Overtime	-	-	-	-
Other Personnel Expenses	-	-	-	-
Subtotal Personnel	-	-	-	-
Operating Expenses				
Visitors Center	-	500	500	-
Camp Kent	11,800	11,340	11,340	-
Improvement Association	1,000	1,000	1,000	-
MV/PC	14,784	9,715	9,909	194
Elderly Services of Merrimac Vall	-	1,519	1,519	-
Subtotal Operating Expenses	27,584	24,074	24,268	194
Total Expenses	27,584	24,074	24,268	194

Education

School Department Regional School Assessments

Expense Line Item	2015		2016		2016		Dollar Variance	%Var.
	2014 Actual	2015 Adopted Budget	2015 Department Request	2016 Department Request	2016 Mayor Approved	2016 Mayor Approved		
School Appropriation	26,433,496	28,148,496	29,248,496	28,957,496	809,000	2.9%		
Whittier Regional Voc. School	829,206	939,799	830,445	830,445	(109,354)	-11.6%		
		0	0	0	-			
Essex Regional Voc. School	125,532	116,000	126,936	105,936	(10,064)	-8.7%		
Total Direct Expenses	27,388,234	29,204,295	30,205,877	29,893,877	689,582	2.4%		

Other

**Debt Service
Employee Benefits
Reserves & Other
State Assessments**

Debt Service

Expense Line Item	2014 Actual	2015		2016		Dollor Variance	%Var.
		Adopted Budget	Department Request	Mayor Approved			
Principal - Long Term	1,585,940	1,624,940	1,775,380	1,775,380	150,440	9.3%	
Interest - Long Term	491,692	422,522	419,683	419,683	(2,839)	-0.7%	
Interest - Short Term Notes	67,293	515,000	471,071	471,071	(43,929)	-8.5%	
	0	0	0	0	-		
	0	-	-	-	-		
	0	-	-	-	-		
Total Direct Expenses	2,144,925	2,562,462	2,666,134	2,666,134	103,672	4.0%	

Project Title	Amount Issued	Balance	Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
Municipal						
Land Acquisition Library (I)	245,000	80,000	15,000	3,249		65,000
Remolding Town Hall (I)	200,000	70,000	10,000	2,933		60,000
Building Remodeling Public Safety (I)	534,000	495,000	40,000	14,513		455,000
Surface Drain Refunding (I)	232,200	99,720	25,200	3,800		74,520
MVRAT Facility Improvement (I)	1,457,000	1,457,000	42,000	58,580		1,415,000
Parking Garage Engineering (I)	135,000	135,000	65,000	4,418		70,000
Snow Dump Site Improvements (I)	81,000	81,000	41,000	2,581		40,000
DPW Facility Planning (I)	236,000	236,000	6,000	9,526		230,000
				-		
sub-total Non School	3,120,200	2,653,720	244,200	99,599	-	2,409,520
School						
Building Addition School (I) (High School)	7,500,000	4,840,000	440,000	199,100		4,400,000
School Project Refunding (O) (Middle)	9,905,128	2,872,268	961,568	107,669		1,910,700
School Project Refunding (O) (Middle)	100,077	29,012	9,712	1,088		19,300
Building Remodeling School Refunding (I) (Cash)	690,150	296,390	74,900	11,294		221,490
Athletic Facility-Stadium (I)	556,000	45,000	45,000	934		-
sub-total School	18,751,355	8,082,670	1,531,180	320,085	-	6,551,490
Total Issued Debt	21,871,555	10,736,390	1,775,380	419,683	-	8,961,010
Total Issued Debt Service					<u>2,195,063</u>	
Fees, Note Interest and Misc					50,000	
9/10/15 Est. Debt Issue					208,750	
BAN required paydowns					212,321	
Total Debt Service					2,666,134	

Employee Benefits

Expense Line Item	2014 Actual	2015		2016		2016 Mayor Approved	Dollar Variance	% Var.
		Adopted Budget	Department Request					
Unemployment Compensation	45,383	25,000	25,000		25,000		-	0.0%
Group Insurance	1,850,245	2,005,710	2,196,110		2,007,884		2,174	0.1%
Payroll Taxes	138,302	125,000	128,750		128,750		3,750	3.0%
Workers Compensation	26,082	36,500	38,325		38,325		1,825	5.0%
Life Insurance	9,729	10,000	10,299		10,299		299	3.0%
Medex/Mgd Blue Insurance	290,623	297,000	317,790		324,001		27,001	9.1%
Dental Insurance	69,137	75,000	75,000		81,970		6,970	9.3%
Contributory Pensions	2,163,042	2,223,935	2,289,576		2,293,134		69,199	3.1%
Employee Assistance	-	2,850	-		-		(2,850)	-100.0%
Accidental Death Ins	1,016	1,500	1,577		1,577		77	5.1%
Post Insurance	8,500	-	-		-		-	
	0	0	0		0		-	0.0%
Total Direct Expenses	4,602,059	4,802,495	5,082,427		4,910,939		108,444	2.3%

(not including School, Water or Sewer)

-149

Reserves & Other

Expense Line Item	2014 Actual	2015	2016		Dollar Variance	%Var.
		Adopted Budget	Department Request	Mayor Approved		
Overlay	392,473	300,368	275,000	274,000	(26,368)	-8.8%
Capital Projects			525,500	431,500	431,500	
Salary Reserve			115,000	115,000	115,000	
Other Deficits					-	0.0%
Budget Reserve		50,000	70,000	50,000	-	0.0%
Total Direct Expenses	392,473	350,368	985,500	870,500	520,132	148.5%

State Assessments - Cherry Sheet Budget

Expense Line Item	2015		2016		Dollar Variance	%Var.
	2014 Actual	Adopted Budget	Department Request	Mayor Approved		
Ret. Employees Health Ins	1,060,639	1,165,162	1,200,117	1,147,388	(17,774)	-1.5%
Mosquito Control	42,041	42,181	43,446	41,978	(203)	-0.5%
Air Pollution Districts	4,681	4,682	4,822	4,674	(8)	-0.2%
RMV Non-Renewal Surc.	19,140	19,140	19,714	19,140	-	0.0%
Regional Communication Ctr	264,762	268,859	276,925	270,729	1,870	0.7%
Regional Transit	221,901	240,385	247,597	300,365	59,980	25.0%
School Choice Sending Tuition	425,993	425,993	438,773	412,963	(13,030)	-3.1%
Charter School Sending Tuition	543,632	576,102	593,385	565,741	(10,361)	-1.8%
Essex County Tech Tuition	-	-	-	-	-	
SPEC EDUC	15,252	15,557	16,024	19,336	3,779	24.3%
	-				-	
Total Direct Expenses	2,598,041	2,758,061	2,840,803	2,782,314	24,253	0.9%

Enterprise Funds

**Wastewater
Water
Landry Field**

Wastewater

Division: Public Works						
Department: Sewer (Enterprise Fund)						
Department No: 460						
Roll Up						
	FY12	FY13	FY14	FY15	FY15	
	Actual	Actual	Actual	Approp	Request	Appropriation
EXPENSES						
Personnel						
Salaries	450,546	517,865	524,073	521,439	540,340	18,901 3.6%
Overtime	93,444	100,965	100,624	100,194	100,194	- 0.0%
Other Personnel Expenses	1,120	1,376	6,133	1,720	10,720	9,000 523.3%
Subtotal Personnel	545,110	620,206	630,831	623,353	651,254	27,901 4.5%
Operating Expenses						
Advertising	-	-	-	-	-	- 0.0%
Building Maintenance	74,826	54,199	52,749	59,000	59,000	- 0.0%
Consultants	43,029	43,073	42,722	55,000	55,000	- 0.0%
Dues & Subscriptions	263	265	3,026	1,000	1,000	- 0.0%
Professional Development	625	3,608	803	1,500	1,500	- 0.0%
Supplies	19,088	14,143	26,217	27,040	27,040	- 0.0%
Travel	3,247	3,966	2,707	3,143	3,143	(1) 0.0%
Utilities	210,512	226,851	276,215	235,800	235,800	- 0.0%
Vehicles & Equipment	62,061	151,822	81,848	70,667	74,667	4,000 5.7%
Other Expenses	395,363	367,906	426,234	452,500	417,500	(35,000) -7.7%
Debt	1,102,923	1,085,403	1,032,438	1,050,539	1,011,992	(38,547) -3.7%
Employee Benefits	196,665	189,107	201,253	227,240	245,240	18,000 7.9%
Subtotal Operating Expenses	2,108,602	2,140,343	2,146,211	2,183,429	2,131,881	(51,548) -2.4%
Total Expenses	2,653,712	2,760,549	2,777,042	2,806,782	2,783,135	(23,647) -0.8%
Estimated Revenue	2,727,021	2,868,493	2,727,418	2,793,419	2,787,961	
Gain/(Loss)	73,309	107,944	(49,624)	(13,363)	4,826	
Beginning Balance	(31,520)	41,789	149,733	100,109	86,745	
Ending Balance	41,789	149,733	100,109	86,745	91,572	

Division: Public Works
Department: Sewer (Enterprise Fund)
Department No: 460
Salaries

Position	Current Munis Object Code	Base Salary	Longevity	Education Stipend	Uniform	Other Stipends	Total Salary
Chief Operator	511460	77,022	11,553	-	800	-	89,376
Director	511120	35,473	1,774	-	267	-	37,513
Asst. Ch. Oper.	511462	57,741	8,661	-	800	-	67,202
Repairman/Maint.	511435	48,360	-	-	800	-	49,160
							46,793
Oper. II	511470	45,993	-	-	800	-	-
Meter Repairman	511480	25,646	1,282	-	400	-	27,329
Repairman/Maint.	511468	56,077	8,412	-	800	-	65,288
Engineer	511314	22,471	-	-	267	-	22,738
							51,546
CSF	511470	50,746	-	-	800	-	-
Adm. Asst.	511170	17,150	858	-	-	-	18,008
Meter Reader	511477	22,880	-	-	400	-	23,280
Part-time office	512301	17,680	-	-	-	-	17,680
Mechanic	511408	5,524	387	-	80	-	5,991
Adm. Asst.	511170	17,150	1,286	-	-	-	18,437
Bldg. Super.		18,200	-	-	200	-	18,400
		499,914	34,212	-	6,214	-	540,340

Division: Public Works
 Department: Sewer (Enterprise Fund)
 Department No: 460
 Other Personnel

Overtime	Current Munis Object Code	Unit Type	# of Hours	Hrly Rate (\$)	Total
General	513100	Hours	800	42.00	33,600
Scheduled Overtime	513100	Hours	1,407	42.00	59,094
Standby Overtime	513100	-	-	-	7,500
Subtotal Overtime					100,194

Other Personnel Expenses	Current Munis Object Code	Unit Type	# of Units	Unit Cost	Total
Medical Expenses					-
Salary Reserve					9,000
Training					-
Police Details	511211	Hours	40	43.00	1,720
Subtotal Other Personnel Expenses					10,720

Division: Public Works
Department: Sewer (Enterprise Fund)
Department No: 460
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					-
<i>Subtotal Advertising</i>					
Building Maintenance					
Buildings and Grounds Maintenance	524005			4,000	
Pump Stations	524007			55,000	
<i>Subtotal Building Maintenance</i>				59,000	
Consultants					
Permit Reporting, Billing Services	530005			55,000	
<i>Subtotal Consultant</i>				55,000	
Dues & Subscriptions					
Dues and Subscriptions	542310			1,000	
<i>Subtotal Dues & Subscriptions</i>				1,000	
Professional Development & Training					
Training	530311			1,500	
<i>Subtotal Professional Development/Training</i>				1,500	
Supplies					
Office Supplies	530200				500
Postage					
Engineering Copier Lease	532020	Month	12		

Office Supplies	542020			295	3,540
Custodial Supplies	545005				2,000
Other Supplies					2,000
Lab Supplies	556410				12,000
Lab Equipment	556410				3,500
Pipes and Castings	556435				3,500
Subtotal Supplies					27,040

Travel (In and Out of State)					
In State Travel	571964	miles	250		
Milage for Director/Engineer	571964	monthly	12	0.570	143
Subtotal Travel				250	3,000
					3,143

Utilities					
Electricity	521001	month	12		
Natural Gas	521020	month	12	16,000	192,000
Telephone (5 land lines, 1 cell)	530220	month	12	3,500	42,000
Other Utilities				150	1,800
Subtotal Utilities					235,800

Vehicles & Equipment					
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					
Vehicle Maintenance	524300				
Vehicle Fuel					3,000
Vehicle Gas and Oil					
Other Equipment	548000	gallons	2,000	3.00	6,000
Maintenance Machinery	524260				

Rent Construction Equipment	527322	45,000
Rent Commerical Equipment	537324	2,000
Fleet GPS	524300	3,000
CMMS	524300	-
Vehicle Insurance	574300	1,667
Subtotal Vehicle & Equipment		74,667

Other Expenses		
BioSolids Disposal	529460	150,000
Sewer Lab Work	530160	10,000
Sewer Chemicals	556460	90,000
Sewer Other	556461	15,000
Meter Replacement	587100	45,000
Meter Service	587100	2,500
Vehicle Lease	587100	25,000
Manhole Repairs	588100	40,000
Inflow and Infiltration (I/I)	588100	10,000
Indirect Costs		5,000
Liability Insurance	574022	25,000
Subtotal Other Expenses		417,500

Debt		
Principal Debt Long Term	593000	1,036,252
Interest Long Term Debt	594000	(24,260)

Interest Short Term Debt
Subtotal Debt

594010

1,011,992

Employee Benefits

Group Health Insurance

517400

88,428

Life Insurance

517401

207

Medex

13,213

Dental Insurance

517403

2,665

Medicare

517405

6,000

Workers Compensation

517410

6,600

Unemployment

517420

Retirement

128,127

Subtotal Employee Benefits

245,240

Sewer			Current Costs July 1, 2014 - June 30, 2015			Projected Renewal Costs July 1, 2015 - June 30, 2016		
Health Plans - School Active	Current City % Cost	Subscribers as of Mar-14	Monthly Rate	City Monthly Cost	EE/Retiree Monthly Cost	Monthly Rate	City Monthly Cost	EE/Retiree Monthly Cost
Active/Non-Medicare Retirees/Survivors								
S-HMO Blue/Individual Actives	75%	1	723.18	542.39	180.80	755.58	566.68	188.89
S-HMO Blue/Family Actives	75%	2	1,924.75	1,443.56	481.19	2,010.98	1,508.23	502.74
S-HMO Blue/+ 1 Actives	75%	2	1,323.91	992.93	330.98	1,383.22	1,037.42	345.81
S-HMO Blue/Individual Retirees	80%	1	723.18	578.54	144.64	755.58	604.46	151.12
S-HMO Blue/Family Retirees	80%	0	1,924.75	1,539.80	384.95	2,010.98	1,608.78	402.20
S-HMO Blue/+ 1 Retirees	80%	1	1,323.91	1,059.13	264.78	1,383.22	1,106.58	276.64
S-PPO/Individual Actives	M	0	865.10	542.39	322.72	903.86	566.68	337.17
S-PPO/Family Actives	M	0	2,302.49	1,443.56	858.93	2,405.64	1,508.23	897.41
S-PPO/+ 1 Actives	M	0	1,583.79	992.93	590.86	1,654.74	1,037.42	617.33
S-PPO/Individual Retirees	M	0	865.10	578.54	286.56	903.86	604.46	299.39
S-PPO/Family Retirees	M	0	2,302.49	1,539.80	762.69	2,405.64	1,608.78	796.86
S-PPO/+ 1 Retirees	M	0	1,583.79	1,059.13	524.66	1,654.74	1,106.58	548.17
	</							

Project Title	Amount		Balance	Long Term		MWPAT	Balance
	Issued			Principal	Interest		
Sewer							
Sewer (I)	\$ 1,082,000	475,000		55,000	20,454		420,000
Architectural Building (I)	\$ 705,000	315,000		35,000	13,621		280,000
Sewer (O)	\$ 964,000	410,000		50,000	17,593		360,000
Sewage Treatment Facility (O)	\$ 789,000	550,000		40,000	23,050		510,000
Sewer Refunding (I)	\$ 434,800	39,405		39,405	985		-
Sewer Treatment Facility Ref (O)	\$ 690,150	296,390		74,900	11,294		221,490
CW-01-13 (O)	\$ 8,199,331	4,175,000		470,000	167,200	(239,490)	3,705,000
98-83	\$ 206,548	90,000		15,000	4,180	(7,020)	75,000
98-83							
97-1016 (O)	\$ 45,891	10,195		2,549	451	(451)	7,646
95-33 (I)	\$ 606,123	91,986		45,297	4,891	(17,519)	46,689
95-32 (I)	\$ 409,038	62,076		30,568	3,301	(11,822)	31,508
95-11 (I)	\$ 47,104	7,148		3,520	380	(1,361)	3,629
CW-02-17A (I)	\$ 1,696,920	1,010,000		100,000	46,182	(57,521)	910,000
CW-02-17B (I)	\$ 408,443	245,000		25,000	11,188	(13,844)	220,000
CW-02-17C (I)	\$ 1,000,255	600,151		50,013	-		550,138
		-					
sub-total Sewer	\$ 17,284,603	8,377,352		1,036,252	324,768	(349,028)	7,341,100
						1,011,992	

Water

Division: Public Works

Department: Water (Enterprise Fund)

Department No: 462

Roll Up

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Approp	FY16 Request	Variance	Appropriation
EXPENSES							
Personnel							
Salaries	693,336	756,637	770,460	784,135	809,588	25,453	3.2%
Overtime	125,294	135,063	121,308	138,243	138,243	-	0.0%
Other Personnel Expenses	4,616	5,217	5,954	4,300	19,300	15,000	348.8%
Subtotal Personnel	823,246	896,917	897,723	926,678	967,131	40,453	4.4%
Operating Expenses							
Advertising	3,348	3,297	1,018	4,900	5,700	800	16.3%
Building Maintenance	19,726	60,197	32,904	10,000	10,000	-	0.0%
Consultants	38,573	40,316	44,569	50,000	50,000	-	0.0%
Dues & Subscriptions	4,519	5,448	4,599	5,400	5,400	-	0.0%
Professional Development	2,889	3,448	2,954	2,700	2,400	(300)	-11.1%
Supplies	226,917	242,180	209,055	283,600	275,900	(7,700)	-2.7%
Travel	9,000	9,326	8,250	9,114	9,864	750	8.2%
Utilities	200,043	235,018	232,206	214,740	217,080	2,340	1.1%
Vehicles & Equipment	84,539	215,874	160,621	131,267	138,167	6,900	5.3%
Other Expenses	257,645	190,466	212,999	311,995	327,115	15,120	4.8%
Debt	905,812	1,040,937	1,492,801	1,597,625	1,571,439	(26,186)	-1.6%
Employee Benefits	312,643	311,903	370,871	308,831	375,256	66,425	21.5%
Subtotal Operating Expenses	2,065,654	2,358,410	2,772,847	2,930,172	2,988,321	58,149	2.0%
Total Expenses	2,888,900	3,255,327	3,670,570	3,856,850	3,955,452	98,602	2.6%
Revenue							
Gain/(Loss)	3,128,159	3,311,253	3,241,626	3,641,586	3,843,961		
	239,259	55,926	(428,944)	(215,264)	(111,491)		
Beginning Balance	552,060	791,319	847,245	418,301	203,037		
Ending Balance	791,319	847,245	418,301	203,037	91,545		

Division: Public Works									
Department: Water (Enterprise Fund)									
Department No: 462									
Salaries									
Position	Current Munis Object Code	Base Salary	Shift Differential	Longevity	Education Stipend	Uniform	Other Stipends	Total Salary	
Director	511120	35,473	-	1,774	-	267	-	37,513	
Oper. 1	511465	56,077	5,608	8,412	-	800	-	70,896	
Ch. Hwy Equipment	511410	51,962				800		52,762	
Cross Connection	511463	56,077	6,729	5,206		800	-	68,812	
	512301	28,080	-	-	-	800	-	28,880	
Meter Repairman	511480	25,646		1,282	-	400	-	27,329	
Pipe Layer	511417	44,717				800		45,517	
Oper. 1	511465	56,077		8,412	-	800	-	65,288	
Engineer	511314	22,471	-	-	-	267	-	22,738	
Water Sys. Mgr.	511460	77,022		11,553	-	800	-	89,376	
Foreman	511405	57,741	-	8,661	-	800	-	67,202	
Adm. Asst.	511170	19,601	-	1,470	-		-	21,071	
Meter Reader	511477	22,880			-	800	-	23,680	
Asst. Ch. Oper.	511462	57,741	-	8,661	-	800	-	67,202	
Adm. Asst.	511170	19,601	-	1,470	-		-	21,071	
Mechanic	511408	5,524		387	-	80	-	5,991	
S. M. Laborer	511417	-				-		-	
Asst. Ch. Oper.	511462	57,741	8,661	8,661	-	800	-	75,863	
Bldg Super		18,200				200		18,400	
		694,429	20,998	65,948	-	10,013	-	809,588	

Division: Public Works
 Department: Water (Enterprise Fund)
 Department No: 462
 Other Personnel

Overtime	Current Munis Object Code	Unit Type	# of Hours	Hrly Rate (\$)	Total
General	513100	Hours	2,095	42.00	87,990
Vacation Coverage	513100	Hours	750	45.80	34,353
Training Overtime		Hours			-
Call Back Stipend	513100				15,900
Subtotal Overtime					138,243

Other Personnel Expenses	Current Munis Object Code	Unit Type	# of Units	Unit Cost	Total
Medical Expenses					-
Salary Reserve					15,000
Training					-
Police Details	511211	Hours	100	43	4,300
Subtotal Other Personnel Expenses					19,300

Division: Public Works
Department: Water (Enterprise Fund)
Department No: 462
Expenses

<i>Description</i>	<i>Current Munis Object Code</i>	<i>Unit Type</i>	<i># of Units</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Advertising					
Legal Notices/Advertising	530210				700
Consumer Confidence Report	530210		2	350	
Subtotal Advertising					5,000
					5,700
Building Maintenance					
Buildings and Grounds Maintenance	524005				10,000
Subtotal Building Maintenance					10,000
Consultants					
Peer Review, Engineering, Billing Services	530005				50,000
Subtotal Consultant					50,000
Dues & Subscriptions					
Professional Water organizations and publications	542310				600
MADEP SDWA Fee	542310				
Subtotal Dues & Subscriptions					4,800
					5,400
Professional Development & Training					
Training	530311	person			
Hoisting CEU's	530311	person	6	300	1,800
			4	150	600
Subtotal Professional Development/Training					2,400

Supplies			
<i>Office Supplies</i>			
Postage - General	530200		500
Postage - Consumer Confidence Report	530200		1,500
Office Supplies	542020		2,000
Copier leases	542020	12 295	2,000
Custodial Supplies	545005		2,000
Food Supplies	542212		
<i>Other Supplies</i>			
Tools	553402		2,000
AsphaltProducts	553410	tons	45,000
Pipes and castings	556435		134,000
<i>Water Meters</i>			
Water Meters - Residential	556462	60 285	17,100
Water Meters- Parts	556462		1,000
Water Meters- Commercial & Industrial	556462	1 5,000	5,000
Water Meters- Replacement Program	587100	180 285	51,300
Water Meters- Service	556462		2,500
Hydrants	556464	-	10,000
Subtotal Supplies			275,900
Travel (In and Out of State)			
Travel to meetings, conferences	571964	miles	114
Milage for Director/Engineer/WSM/Bldg Super	571964	monthly	813
Subtotal Travel			9,750
			9,864

Utilities				
Electricity	521001	month	12	14,000
				168,000
Natural Gas	521020	month	12	3,500
				42,000
Telephone				
Nextel (2)	530220	month	12	280
				3,360
Smart Phone (1)	530220	month	12	70
				840
Telephone (4)	530220	month	12	160
				1,920
Land Line	530220	month	12	80
				960
Other Utilities				-
Subtotal Utilities				217,080

Vehicles & Equipment				
<i>Office Equipment Purchases (Under \$5,000)</i>				
Engineering copier lease/Office Copier	542020	month	12	400
				4,800
Office Equipment Maintenance				
Misc computer part inventory	542020			2,100
<i>Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)</i>				
Vehicle Maintenance	524300			20,000
Vehicle Fuel				
Vehicle Gas and Oil	548000	gallons	7,200	3.00
				21,600
Other Equipment				
Vehicle Lease Purchase	587100			25,000
Maintenance Machinery and Equipment	524260	each		45,000
Rent Construction Equipment	527322			5,000
CMMS	587100			1,667
Vehicle Insurance	574300	annual		

13,000
138,167

Subtotal Vehicle & Equipment

Other Expenses

Lab Work

Synthetic Organic Contaminants	530110	1,300
Trihalomethanes & Haloacetic Acids	530110	3,360
Volatile Organic Contaminants	530110	120
Inorganic Contaminants	530110	230
Secondary Contaminants	530110	325
Lead and Copper	530110	
UCMR3	530110	2,000
Cryptosporidium and Giardia (LT2)	530110	
Perchlorate	530110	180
Total Organic Compounds	530110	3,600
Nitrogen and Manganese	530110	1,000
Consultant	530110	7,400
<i>Lab Supplies</i>		
Bacteria and certification	556410	4,000
Reagents for testing	556410	2,500
Lab equipment maintenance parts	556410	3,000
sample bottles and glassware	556410	1,500
Misc. (gloves, wipes, cleaners, etc.)	556410	1,000
<i>Water Chemicals</i>		
Aluminum Sulfate	556463	61,100
Polymer	556463	5,000
Sodium Hydroxide	556463	
Sodium Hypochlorite	556463	35,500

Potassium Permanganate	556463	9,000
Granular Activated Carbon	556463	5,000
Phosphate Compound	556463	80,000
Misc (Pipe Disinfectant, Red-B-Gone, etc)	556463	12,000
Sludge Disposal	578100	3,000
Sludge removal	578100	-
Analysis and permits	578100	15,000
Field maintenance	578100	15,000
Lagoon maintenance	578100	15,000
<i>Capital Projects</i>		
Contractor	578100	5,000
Indirect Costs		-
Liability Insurance	574022	5,000
Subtotal Other Expenses		30,000
		327,115

Debt		
Principal Long Term	593000	1,156,374
Interest Long Term	594000	405,065
Interest Short Term	594010	10,000
Subtotal Debt		1,571,439

Employee Benefits		
Group Health Insurance	517400	
Life Insurance	517401	161,143
Group Medex/MGD Blue Insur	517402	864
Dental Insurance	517403	-

Medicare	517405	4,409
Workers Compensation	517410	7,000
Unemployment	517420	11,200
Retirement	517490	5,000
Subtotal Employee Benefits		185,640
		375,256

Water	Current Costs				Projected Renewal Costs			
	July 1, 2014 - June 30, 2015				July 1, 2015 - June 30, 2016			
Health Plans - School Active	Current City % Cost	Subscribers as of Mar-14	Monthly Rate	City Monthly Cost	EE/Retiree Monthly Cost	Monthly Rate	City Monthly Cost	EE/Retiree Monthly Cost
Active/Non-Medicare Retirees/Survivors								
S-HMO Blue/Individual Actives	75%	1	723.18	542.39	180.80	755.58	566.68	188.89
S-HMO Blue/Family Actives	75%	4	1,924.75	1,443.56	481.19	2,010.98	1,508.23	502.74
S-HMO Blue/+ 1 Actives	75%	6	1,323.91	992.93	330.98	1,383.22	1,037.42	345.81
S-HMO Blue/Individual Retirees	80%	0	723.18	578.54	144.64	755.58	604.46	151.12
S-HMO Blue/Family Retirees	80%	0	1,924.75	1,539.80	384.95	2,010.98	1,608.78	402.20
S-HMO Blue/+ 1 Retirees	80%	0	1,323.91	1,059.13	264.78	1,383.22	1,106.58	276.64
S-PPO/Individual Actives	M	0	865.10	542.39	322.72	903.86	566.68	337.17
S-PPO/Family Actives	M	0	2,302.49	1,443.56	858.93	2,405.64	1,508.23	897.41
S-PPO/+ 1 Actives	M	0	1,583.79	992.93	590.86	1,654.74	1,037.42	617.33
S-PPO/Individual Retirees	M	1	865.10	578.54	286.56	903.86	604.46	299.39
S-PPO/Family Retirees	M	0	2,302.49	1,539.80	762.69	2,405.64	1,608.78	796.86
S-PPO/+ 1 Retirees	M	0	1,583.79	1,059.13	524.66	1,654.74	1,106.58	548.17
Subtotal Annual		12	\$206,769	\$154,233	\$52,536	\$216,032	\$161,143	\$54,889
Medicare Retirees								
MBFS	80%	0	257.44	205.95	51.49	270.31	216.25	54.06
Medex LTS	Set	0	238.14	212.99	25.15	250.05	218.61	31.44
Medex II	80%	0	279.48	223.58	55.90	293.45	234.76	58.69
Subtotal Annual		0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Annual		12	\$206,769	\$154,233	\$52,536	\$216,032	\$161,143	\$54,889
Life Insurance				74.6%	25.4%		74.6%	25.4%
City Active Life	80%	11				7.20	\$5.76	\$5.76
City Retired Life	80%	3				3.60	\$2.88	\$2.88
		14				\$1,080	\$864	\$864
Dental								
Family-Active	50%	6	88.84	44.42	44.42	88.84	44.42	44.42
Single-Active	50%	4	33.64	16.82	16.82	33.64	16.82	16.82
Family-Retire	50%	0	88.84	44.42	44.42	88.84	44.42	44.42
Single-Retire	50%	2	33.64	16.82	16.82	33.64	16.82	16.82
		12	\$8,819	\$4,409	\$4,409	\$8,819	\$4,409	\$4,409

Project Title	Amount Issued	Balance	Long Term		MWPAT Subsidy	Balance
			Principal	Interest		
Water						
Treatment Facility (O)	\$ 1,042,000	450,000	50,000	19,463		400,000
Water Mains (O)	\$ 973,000	420,000	50,000	18,038		370,000
Water Mains Cedar St. (O)	\$ 337,000	135,000	15,000	5,839		120,000
Treatment Facility (O)	\$ 442,000	290,000	25,000	12,088		265,000
Water Departmental Equipment (O)	\$ 58,000	5,000	5,000	113		-
Water Treatment Facility (O)	\$ 1,338,000	1,245,000	90,000	36,638		1,155,000
Water (O)	\$ 316,000	265,000	40,000	7,425		225,000
Water Refunding (O)	\$ 453,152	54,315	54,315	1,358		-
Water Main Refunding (O)	\$ 461,175	198,055	50,050	7,547		148,005
Reservoir Refunding (O)	\$ 1,151,325	494,445	124,950	18,841		369,495
DWS-08-21 (O)	\$ 3,579,052	2,721,976	145,965	52,980		2,576,011
DWS-08-20 (O)	\$ 10,142,147	9,069,342	417,095	177,216		8,652,248
2014 Wtr Treatment Plant (O)	\$ 745,000	745,000	20,000	29,943		725,000
2014 Water (O)	\$ 147,000	147,000	22,000	6,504		125,000
2014 Water 2 (O)	\$ 257,000	257,000	47,000	11,075		210,000
sub-total Water	\$ 21,441,851	16,497,133	1,156,374	405,065	-	15,340,759
					1,561,439	
BAN Interest					10,000	
					1,571,439	

Division: Shared Expenses

Department No: 643

Roll Up

-173

Glossary of Terms

Abatement. A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

Accounting System. A system of financial recordkeeping, which record, classify and report information on the financial status and operation of a governmental unit or any of its funds, account groups, and organizational components.

Adopted Budget. The resulting budget that has been approved by the Town Meeting or City Council.

Annual Budget. An estimate of expenditures for specific purposes during the fiscal year (July 1-June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriation An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only town meeting or city council can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see encumbrance). Any part of an annual operating appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant/auditor (MGL Ch. 41 § 58), the departmental appropriation is encumbered to extend the annual spending authorization until such time that the bill is paid or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special purpose appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting/city council vote to another account.

Arbitrage. Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

Assessed Valuation. A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

Audit. A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and local charter.

Balanced Budget. A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

Bond Anticipation Notes. Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

Bond Rating (Municipal) A credit rating to help investors determine the risk of losing money on a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

Budget (Operating). A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing.

Budget Calendar. The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Message A statement by the municipality's policy makers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Capital Improvements Program A comprehensive plan for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures. The capital program is a plan for capital expenditures that usually extends at least five years beyond the capital budget.

Chapter 90 Highway Funds The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based on a formula under the provisions of MGL Ch. 90 § 34, hence the term Chapter 90 funds. The Chapter 90 highway formula is comprised of three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), employment figures (20.83 percent) from the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Under this formula, those communities with a larger number of road miles receive proportionately more aid than those with fewer road miles. These funds are reimbursed to communities based on certified expenditure reports submitted to MHD.

Cherry Sheets Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year's state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consists of two major types -- distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advance estimates of state assessments and charges. Local assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based on filing requirements and/or actual information, the final aid or assessment may differ.

Debt Limit The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.

Debt Service The cost, usually stated in annual terms, of the principal repayment and interest of any particular issue.

Deficit The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Department. A principal, functional and administrative entity created by the Manager in accordance with the Charter to carry out specified public services.

Encumbrance. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Funds An accounting mechanism that allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery-- direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end. According to MGL Ch. 44 § 53F½, the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) The determination of an estimate of the FFCV of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 § 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Expenditures. The amount of money, cash or checks, actually paid or obligated for payment from the treasury.

Fiscal Year Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2000 fiscal year is July 1, 1999 to June 30, 2000 and is usually written as FY2000. Since 1976, the federal government has had a fiscal year that begins October 1 and ends September 30.

Free Cash Unrestricted funds from operations of the previous fiscal year that are certified by the Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. A community should maintain a free cash balance to provide a hedge against unforeseen expenditures and to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate. Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves and make judgments regarding a community's fiscal stability, in part, on the basis of free cash.

Full and Fair Cash Value (FFCV) Fair cash value has been defined by the Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner" (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956)).

Fund An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

General Fund The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Obligation Bonds Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Grant. A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

Interfund Transactions. Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

Levy -- The amount a community raises through the property tax. The levy can be any amount up to the levy limit.

Levy Ceiling -- The maximum levy assessed on real and personal property may not exceed 2 ½ percent of the total full and fair cash value of all taxable property (MGL Ch. 59 § 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit The maximum amount a community can levy in a given year. The limit can grow each year by 2 ½ percent of the prior year's levy limit plus new growth and any overrides. (MGL Ch. 59 § 21C (f & g)). The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Net School Spending (NSS) School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).

New Growth The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year. For example, FY2003 new growth is determined by multiplying the value on January 1, 2002 by the FY2002 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate

Operating Budget A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Override A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. See underide.

Override Capacity The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Personal Property Tax Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Proposition 2 ½. A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½ % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½ % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

Purchase Order. A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances .

Rating Agencies. This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

Registered Bonds. Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

Reserve Fund An amount set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and

consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Revenues All monies received by a governmental unit from any source.

Revolving Fund Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 § 53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Stabilization Fund A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. (MGL Ch. 40 § 5B). Communities may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

Tax Anticipation Notes. Notes issued in anticipation of taxes, which are retired from taxes collected.

Tax Rate. The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property:

1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

Tax Rate Recapitulation Sheet (also Recap Sheet) -- A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title. A collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. Without following this procedure, the lien on real property expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Override. A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Unreserved Fund Balance (Surplus Revenue Account). The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It's akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. See free cash.

Valuation (100%). The legal requirement that a community's assessed value on property must be the same as its market or full and fair cash value.

Warrant. An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

BUDGET IN CITIES

Chapter 44: Section 32. Submission to city council; procedure for approval, rejection or alteration

Section 32. Within one hundred and seventy days after the annual organization of the city government in any city other than Boston, the mayor shall submit to the city council the annual budget which shall be a statement of the amounts recommended by him for proposed expenditures of the city for the next fiscal year. The annual budget shall be classified and designated so as to show separately with respect to each officer, department or undertaking for which an appropriation is recommended:—

- (1) Ordinary maintenance, which shall also include debt and interest charges matured and maturing during the next fiscal year, and shall be subdivided as follows:—
 - (a) Salaries and wages of officers, officials and employees other than laborers or persons performing the duties of laborers; and
 - (b) Ordinary maintenance not included under (a); and
- (2) Proposed expenditures for other than ordinary maintenance, including additional equipment the estimated cost of which exceeds one thousand dollars.

The foregoing shall not prevent any city, upon recommendation of the mayor and with the approval of the council, from adopting additional classifications and designations.

The city council may by majority vote make appropriations for the purposes recommended and may reduce or reject any amount recommended in the annual budget. It shall not increase any amount in or the total of the annual budget nor add thereto any amount for a purpose not included therein except on recommendation of the mayor, and except as provided in section thirty-three; provided, however, that in the case of the school budget or in the case of a regional school district assessment, the city council, on the recommendation of the school committee or on recommendation of a regional district school committee, may by a two-thirds vote increase the total amount appropriated for the support of the schools or for the regional district schools over that requested by the mayor; and provided, further, that no such increase shall be voted if it would render the total annual budget in excess of the property tax limitations set forth in section twenty-one C of chapter fifty-nine. Except as otherwise permitted by law, all amounts appropriated by the city council, as provided in this section, shall be for the purposes specified. In setting up an appropriation order or orders based on the annual budget, the council shall use, so far as possible, the same classifications required for the annual budget. If the council fails to take action with respect to any amount recommended in the annual budget, either by approving, reducing or rejecting the same, within forty-five days after the receipt of the budget, such amount shall without any action by the council become a part of the appropriations for the year, and be available for the purposes specified.

If, upon the expiration of one hundred and seventy days after the annual organization of the city government, the mayor shall not have submitted to the city council the annual budget for said year, the city council shall, upon its own initiative, prepare such annual budget by June thirtieth of such year, and such budget preparation shall be, where applicable, subject to the provisions governing the annual budget of the mayor.

Within fifteen days after such preparation of the annual budget, the city council shall proceed to act by voting thereon and all amounts so voted shall thereupon be valid appropriations for the purposes stated therein to the same extent as though based upon a mayor's annual budget, but subject, however, to such requirements, if any, as may be imposed by law.

If the council fails to take action with respect to any amount recommended in the budget, either by approving, reducing or rejecting the same, within fifteen days after such preparation, such amount shall, without further action by the council, become a part of the appropriations for the year, and be available for the purposes specified.

Notwithstanding any provisions of this section to the contrary, the mayor may submit to the city council a continuing appropriation budget for said city on a month by month basis for a period not to exceed three months if said city has not approved an operating budget for the fiscal year because of circumstances beyond its control.

Nothing in this section shall prevent the city council, acting upon the written recommendation of the mayor, from voting appropriations, not in excess of the amount so recommended, either prior or subsequent to the passage of the annual budget.

The provisions of this section shall apply, in any city adopting the Plan E form of government under chapter forty-three, only to the extent provided by section one hundred and four of said chapter.

Neither the annual budget nor appropriation orders based thereon shall be in such detail as to fix specific salaries of employees under the direction of boards elected by the people, other than the city council.

The city council may, and upon written request of at least ten registered voters shall, give notice of a public hearing to be held on the annual budget, prior to final action thereon, but not less than seven days after publication of such notice, in a newspaper having general circulation in the city. At the time and place so advertised, or at any time or place to which such public hearing may from time to time be adjourned, the city council shall hold a public hearing on the annual budget as submitted by the mayor, at which all interested persons shall be given an opportunity to be heard for or against the proposed expenditures or any item thereof.

Chapter 44: Section 33. Power of council to add to appropriation; conditions; limitations

Section 33. In case of the failure of the mayor to transmit to the city council a written recommendation for an appropriation for any purpose not included in the annual budget, which is deemed necessary by the council, after having been so requested by vote thereof, said council, after the expiration of seven days from such vote, upon its own initiative may make such appropriation by a vote of at least two thirds of its members, and shall in all cases clearly specify the amount to be expended for each particular purpose, but no appropriation may be voted hereunder so as to fix specific salaries of employees under the direction of boards elected by the people, other than the city council.