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

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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.

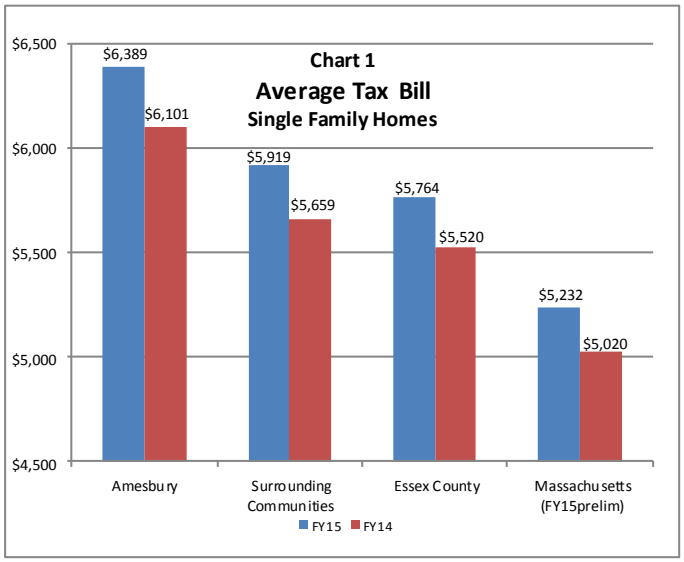
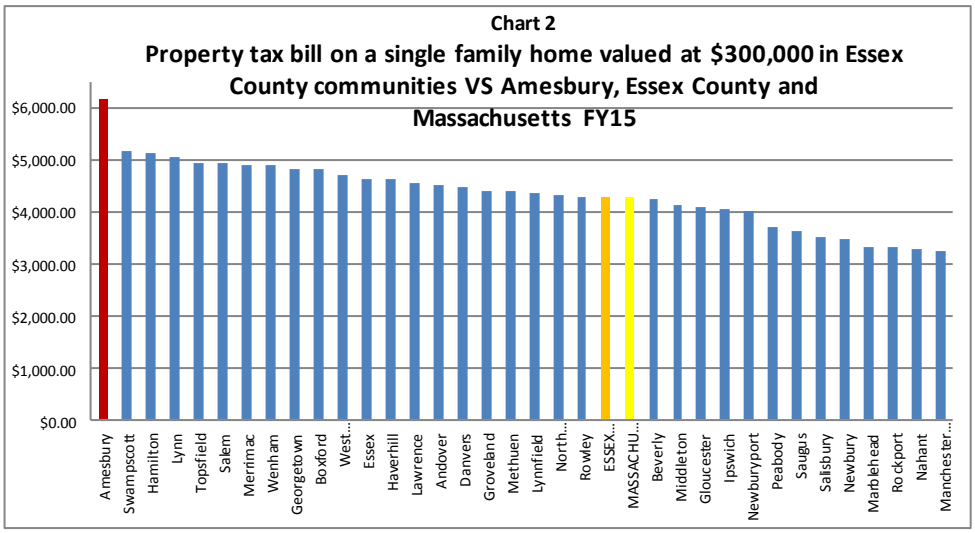


Chart 1 shows that property taxes in Amesbury continue to be high compared to county and state averages.

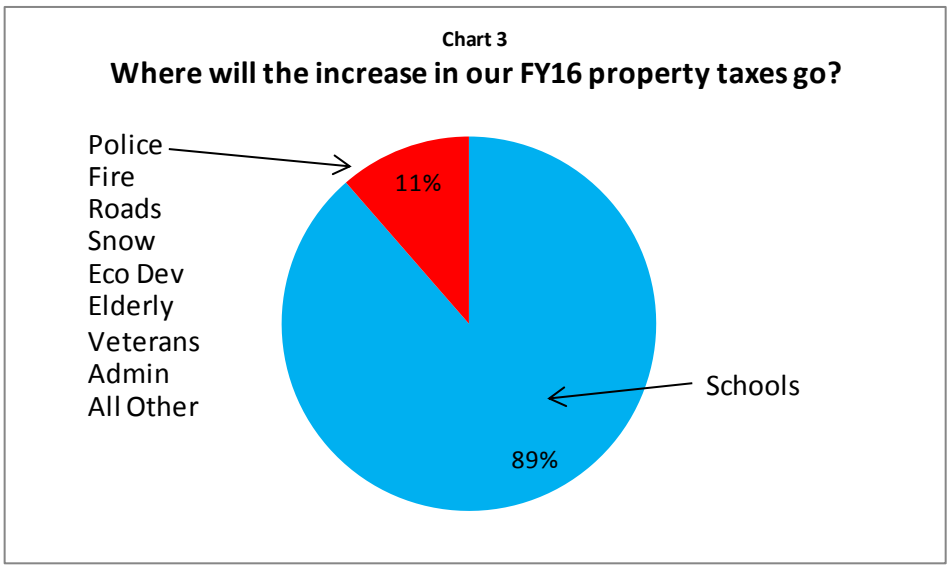
Chart 2 compares the tax bill on a single family home valued at $300,000 in Amesbury, to a $300,000 home in each of the 34 cities and towns in Essex Source: MA DOR ounty as a whole, and the state as a whole.

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 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 problems 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 continually be forced 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,



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 $2,140,599 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	2014 Actual	2015 Adopted Budget	2016 Department Request	2016 Mayor Approved	Dollar Variance	%Var.
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		($21,750)	($21,000)	($21,000)	$0	0.0%
	Payments in Lieu of Taxes	($21,750)	($21,000)	($21,000)	$0	0.0%
					$0	
Treasurer Demand Fee		($69,862)	($56,184)	($95,000)	($38,816)	69.1%
Fees		($54,195)	($55,856)	($105,000)	($49,144)	88.0%
Abandoned Property Fee					$0	0.0%
	Fees	($124,057)	($112,040)	($200,000)	($87,960)	78.5%
Lease & Rentals		($1,305)	($850)	$0	$850	-100.0%
					$0	
	Rentals	($1,305)	($850)	$0	$850	-100.0%
Compost Revenues		($16,230)	($16,670)	($16,500)	$170	-1.0%
Misc Departmental Revenue		($23,803)	($11,700)	($12,000)	($300)	2.6%
Other Charges for Services		($512)	($500)	($500)	$0	0.0%
Recycling Revenue		($29,388)	($24,450)	($25,000)	($550)	2.2%
School Medicaid		($94,837)	($94,800)	($90,000)	$4,800	0.0%
					$0	
	Departmental Revenue	($164,769)	($148,120)	($144,000)	$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		($416,681)	($397,259)	($416,232)	($18,973)	4.8%
Constable License Fee		($310)		($300)	($300)	
Street Opening Permits					$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		($70,523)	($70,500)	($72,923)	($2,423)	3.4%
Non Criminal Fines		($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					$0	0.0%
Misc Revenue		($51,741)			$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)		($15,813)	($51,040)	($53,809)	($2,769)	5.4%
Chapter 70 (State Aid)		($7,862,647)	($8,807,407)	($8,867,257)	($59,850)	0.7%
SBA (State Aid)		($766,765)	($766,765)	($766,765)	$0	0.0%
Charter Reimbursement (State Aid)		($77,326)	($73,950)	($42,864)	$31,086	-42.0%
Veterans Benefits (State Aid)		($333,408)	($332,838)	($337,385)	($4,547)	1.4%
General Aid (State Aid)		($1,544,007)	($1,731,083)	($1,793,402)	($62,319)	3.6%
		$0	$0	$0	$0	
	State Aid	($10,599,966)	($11,763,083)	($11,861,482)	($98,399)	0.8%
Transfer from Special Revenue		($1,012,184)	($1,105,863)	($1,165,527)	($59,664)	0.0%
Transfer from Capital		$0	$0	$0	$0	0.0%
Transfer From Enterprise		$0	$0	($10,000)	($10,000)	0.0%
Transfer from Trust & Agency		($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 Fund - 1010000	($51,108,736)	($53,833,651)	($55,494,794)	($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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Total Salary*
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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					
General Supplies	542020				1,500
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Legal Notices	530210				5,700
Subtotal Advertising					***5,700***
Building Maintenance					
Subtotal Building Maintenance					***-***
Consultants - Auditng 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					
				0	-
Sheet Protectors	542020	pkg	5	13	65
File Folders	542020	box	3	20	60
Municipal Council Envelopes	542020	box	1	140	140
Business Cards	542020		9	30	270

Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Subtotal Supplies					***535***
Travel (In and Out of State)					
Travel to conferences, meetings	571964	mileage	810	0.57	462
Subtotal Travel					***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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Total Salary*
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Subtotal Advertising					***-***
Building Maintenance					
Subtotal Building Maintenance					***-***
Consultants					
Subtotal Consultant					***-***
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			-
Subtotal Dues & Subscriptions					***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			-
Subtotal Professional Development/Training					***550***
Supplies					
Office Supplies					
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	530220	month	12	84	1,008
Other Utilities					-
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	7.9%	extra election in FY16
Overtime	-	-	-	-	2,193	2,193	0.0%	extra election
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*	*Notes*
Advertising						
Subtotal Advertising					***-***	
Building Maintenance						
Subtotal Building Maintenance					***-***	
Consultants						
Subtotal Consultant					***-***	
Dues & Subscriptions						
Subtotal Dues & Subscriptions					***-***	
Professional Development & Training						
Registration for June Conference	530311	each	1	50	50	
Registration for New England Conference	530311	each	1	50	50	
Subtotal Professional Development/Training					***100***	
Supplies						
Office Supplies						
Voting Supplies	524263		1	1,800	1,800	extra election
File Folders	542020	box	3	20	60	
Pens	542020	pkg	2	8	16	
Custodial Supplies					-	
Food Supplies						
Pizza, coffee, water, donuts, papergoods	542162		3	175	525	extra election
Other Supplies					-	
Subtotal Supplies					***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	1,200	1,200	annual contract
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					-	
Vehicle Fuel					-	
Other Equipment	542020		6	25	150	Batteries for Voting Machines
Subtotal Vehicle & Equipment					***1,350***	
Other Expenses						
MGL Books,updates	530230			-	1,000	
Census/ voter notification Postage	530200		1	3,500	3,500	
Printing ballots/coding of memory cards/ notices to voters	530230				12,500	
List of Residents	530230				1,000	
Census Forms	530230				2,000	
Subtotal Other Expenses					***20,000***	3 elections in 2016

Fire

Fire

Division: Fire								
Department: Fire								
Department No: 220								
Roll Up								
	FY12	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Position	*Current Munis Object Code*		*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Holiday*	*Total Salary*
Firefighter/Paramedic	511220	1.00	61,557	-			-		61,557
Firefighter/Paramedic	511220	1.00	58,073	-			-		58,073
Firefighter/Paramedic	511220	1.00	58,073	-			11,700		69,773
Firefighter/Paramedic	511220	1.00	53,168	-			-		53,168
Fire Chief/Paramedic	511120	1.00	122,736	-			5,000		127,736
Firefighter/Paramedic	511220	1.00	59,815	-			-		59,815
Firefighter/Paramedic	511220	1.00	59,815	-			-		59,815
Firefighter/EMT	511220	1.00	54,350	-			-		54,350
Firefighter/Paramedic	511220	1.00	53,168						53,168
Firefighter/Paramedic	511220	1.00	54,728						54,728
Firefighter/EMT	512220	1.00	55,933	-			5,400		61,333
Lieutenant	511224	1.00	66,001	-			-		66,001
Firefighter/Paramedic	511220	1.00	59,814	-			-		59,814
Firefighter/Paramedic	511220	1.00	53,168	-			-		53,168
Lieutenant	511224	1.00	66,001	-			13,000		79,001
Emergency Management	511220		5,000	-			-		5,000
Admin. Assistant	511203	1.00	61,382	-		-	-		61,382
Emergency Management	511220		6,500	-			-		6,500
Firefighter/EMT	511220	1.00	60,682	-			5,400		66,082
Asst. Chief	511228	1.00	120,000	-			-		120,000
Lieutenant/Paramedic	511224	1.00	70,583	-			-		70,583
Lieutenant	511224	1.00	66,001	-			-		66,001
Firefighter/Paramedic	511220	1.00	53,168	-			-		53,168
Firefighter/Paramedic	511220	1.00	61,567	-			-		61,567
Firefighter/Paramedic	511220	1.00	59,815	-			-		59,815
Firefighter/EMT	511220	1.00	53,168	-			-		53,168
Firefighter/EMTI	511220	1.00	60,407	-			-		60,407
Deputy/ EMS & Training	511228	1.00	107,000	-			-		107,000
Firefighter/Paramedic	512220	1.00	59,815	-			-		59,815
Firefighter/Paramedic	511220	1.00	53,757						53,757
Firefighter/EMT	512220	1.00	55,282	-			5,400		60,682
Firefighter/EMT	511220	1.00	52,117	-			5,400		57,517
Firefighter/Paramedic	511220	1.00	53,168						53,168
Firefighter/Paramedic	511220	1.00	53,168	-					53,168
Firefighter/Paramedic	511220	1.00	53,168						53,168
Firefighter/Paramedic	511220	1.00	53,168	-			-		53,168
Firefighter/Paramedic	511220	1.00	54,728						54,728
Firefighter/EMT	512220	1.00	54,350	-			-		54,350
		36.00	**2,264,397**	**-**	**-**	**-**	**51,300**	**-**	**2,315,697**

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

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

Subtotal Professional Development/Training					***2,500***
Supplies					
Office Supplies					
General Office Supplies clips, etc	542220	annual		2,800	2,800
Stationary Supplies ie. Letterhead & Envelopes Dept Forms	542220	annual		2,250	2,250
Printing costs for special permit forms	542220	annual		1,250	1,250
Custodial Supplies					
Paper Towels/Toilet Paper	545005	annual		3,000	3,000
Cleaner and soaps, etc.	545005	annual		1,500	1,500
Fire Supplies					
Fire House Dispatch Service Agreement	542220	annual			-
Fire Extinguisher Annual Maintenance	542220	annual			800
Haz-Mat Supplies	542220	annual			1,300
Fire Hose as needed	542220	annual			800
Fire Hand Tool replacement	542220				800
Hand Lights	542220				500
Food Supplies	542220				1,900
Other Supplies					
Medical Supplies	542224	annual			66,087
Annual Service Agreement for the Defibrillators	542224	annual			5,500
Subtotal Supplies					***88,487***
Travel					
Subtotal Travel					***-***
Utilities					
Electricity	521001	month	12	2,400	28,800
Natural Gas	521020	month	12	1,525	18,300
Telephones					
Monthly fixed cost for phone line	530220	month	12	35	420
Other Monthly charges for local and long distance	530220	month	12	235	2,820
Cell Phones (3) Ambulances	530220	month	12	165	1,980
Subtotal Utilities					***52,320***
Vehicles & Equipment					
Office Equipment Maintenance					
Linen & Regular towels	545005	annual			-
Copier/Printer Lease	542220	month	12	193	2,316

Copier Service Contract	542220	Per 1/4	4	319	1,276
Maintain Fire Vehicles					
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 Pumpers	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
Maintain Ambulance Vehicles					
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
Maintain Fire Alarm					
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				-
Certification Requirements	524425	annual			700
Vehicle Fuel					
Diesel	548000	gallons	7163	3.90	27,936
Gasoline & Oil	548000	gallons	4775	3.00	14,325
Equipment for Firefighters					
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
Radio Equipment Maintenance					
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			35	50	1,750
Annual service on compressor	524220		1	500	500
Fire Prevention					
Annual Updates to Codes, Standards & Laws MGL148/ CMR	542221	annual			250
Mandatory training seminars	542221	annual			750
National Fire Academy (Fire Prevention)	542221				-
Fire Prevention meetings	542221	month	0	50	-
Fire Prevention Dues	542221	annual	2	300	600
Code Red		annual	0	7,500	
Subtotal Other Expenses					***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	2.5%	
Overtime	311,562	388,730	417,590	413,745	423,945	10,200	2.5%	
Other Personnel Expenses	157,284	178,147	222,760	253,402	261,258	7,856	3.1%	
Subtotal Personnel	***2,948,864***	***3,369,290***	***3,333,094***	***3,481,813***	***3,569,073***	***87,260***	2.5%	
Operating Expenses								
Advertising	-	-	-	-	-	-		
Building Maintenance	28,899	25,952	27,670	28,286	29,078	792	2.8%	
Consultants	-	-	-	-	-	-		
Dues & Subscriptions	14,732	16,718	14,843	12,765	11,485	(1,280)	-10.0%	
Professional Development/Training	14,111	9,208	15,429	30,400	21,320	(9,080)	-29.9%	
Supplies	50,756	30,000	28,446	33,840	33,840	-	0.0%	
Travel	242	-	2,020	-	-	-		
Utilities	18,228	31,588	31,846	34,464	36,666	2,202	6.4%	
Vehicles & Equipment	212,291	198,790	213,735	219,308	220,608	1,300	0.6%	
Other Expenses	4,442	6,157	3,424	2,500	5,500	3,000	120.0%	
Subtotal Operating Expenses	***343,701***	***318,413***	***337,412***	***361,563***	***358,497***	***(3,067)***	-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	2,925	-	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
Sergeant	511212	1.00	70,619	-	-	17,655		150		88,423
Public Safety Clerk	511210	1.00	31,937	1,248	-	-		-		33,185
Firearms Licensing	512216	0.33	27,185	-	-	-		-		27,185
Police Officer	511210	1.00	56,996	2,925	-	11,984		150		72,055
Police Officer	511210	1.00	69,279	1,219	-	7,050		150		77,698
Public Safety Clerk	511210	1.00	38,435	1,922	-	-		-		40,357
Police Officer	511210	1.00	59,845	-	-	11,969		150		71,964
Sergeant	511210	1.00	70,619	-	-	17,655		150		88,424
Police Officer	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***	***Hrly 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 redution 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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Subtotal Advertising					-
Building Maintenance					
Materials					-
Repairs					-
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		-	-	-
Other					
Cleaning Service	524005	weekly	52	360.00	18,720
Emergency Generator - contract/maintenance/repairs/load test.	524005	annual	1	1,250	1,250
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 bulletins, prosecutor's guide, IACP NET	542310	annual	1	1,000	1,000
Greater Boston Police Council - BAPERN	542310	annual	1	1,100	1,100
Memberships in Mass/National Associations	542310	annual	10	70	700
Subtotal Dues & Subscriptions					***11,485***
Professional Development & Training					
Police Reserve Academy fee (New Reserves)	530310	single	4	1,200	4,800
Police Full Time Academy fees	530310	single	1	4,200	4,200
In-Service Training for officers	530310	single	47	60	2,820
Tuition for specialized training	530310	course	16	350	5,600
Boston Police K9 Certification	530310	single	-	500	-
Command training for supervisors (IACP 3 week course)	530310	employee	3	1,300	3,900
Subtotal Professional Development/Training					***21,320***
Supplies					
Office Supplies					
Computer/copy paper & labels	542020	department	1	2,850	2,850
Booking room supplies, ink pads, gloves, blankets	542020	department	1	1,000	1,000
Toner kits	542020	single	16	180	2,880
Ink cartridges	542020	single	12	145	1,740
USB, electronic media, pens,files,staples, general office supplies	542020	department	12	300	3,600
Custodial Supplies					
Custodial supplies	545005	month	12	130	1,560
Food Supplies					
Food for prisoners held overnight	542212	month	12	70	840
Food for guests at community events and training at PD	542212	month	12	70	840
Other Supplies					
Police supplies	542210	department	1	2,800	2,800
Public Safety Clerk Supplies		single	1	1,000	1,000
Portable radio batteries	542210	single	39	40	1,560
Flashlight batteries - nickel cadium	542210	single	39	30	1,170
Ammunition - qualification & simmunition,targets,TASER training	542210	annual	3	3,000	9,000
Crime Scene supplies/Identi-kit	542210	department	1	3,000	3,000
Subtotal Supplies					***33,840***
Travel					
Subtotal Travel					***-***

Utilities					
Electricity	521001	monthly	12	1,583	19,002
Natural Gas	521020	monthly	12	325	3,900
Telephone					
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
Other Utilities					
Tower rental fee	524220	annual	1	600	600
Subtotal Utilities					***36,666***
Vehicles & Equipment					
Office Equipment Purchases (Under $5,000)					
Office Equipment Maintenance					
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
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					
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					
Gasoline	548000	gallon	24,000	3.00	72,000
Other Equipment					
Radar, breathalyzer, cell cameras, Defibrillators. Narcan, Epi-pens	524205	annual	1	3,000	3,000
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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Total Salary*
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 Coor	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					
Subtotal Advertising					***-***
Building Maintenance					
Subtotal Building Maintenance					***-***
Consultants					
Subtotal Consultant					***-***
Dues & Subscriptions					-
Subtotal Dues & Subscriptions					***-***
Professional Development & Training					850
MCOA annual conference and CEU's	*530311*				-
Subtotal Professional Development/Training					***850***
Supplies					
Office Supplies	542020				1,200
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Subtotal Supplies					***1,200***
Travel (In and Out of State)					
Meetings, conferences, care coordination	571964	miles	0	0.57	***1,300***
Subtotal Travel					***1,300***
Utilities					
Electricity					-
Natural Gas					-

Telephone	530220	monthly	12	0	3,060
Other Utilities					-
Subtotal Utilities					***3,060***
Vehicles & Equipment					
Office Equipment Purchases (Under $5,000)	524205				-
Office Equipment Maintenance					-
Copier Lease	524205	annual			8,000
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					-
Vehicle Fuel					-
Gasoline					-
Other Equipment					-
Subtotal Vehicle & Equipment					***8,000***
Other Expenses					
Subtotal Other Expenses					

Division: Community & Social Services								
Department: Youth Services								
Department No: 542								
Roll Up								
	FY12	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**Request**	***Variance***		***Appropriation***
EXPENSES								
Personnel								
Salaries	220,398	245,804	219,814	264,708	273,685	8,977	3.4%	
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								
Salaries								
Position	***Current Munis Object Code***	***FTE***	***Base Salary***	***Longevity***	***Education Stipends***	***Uniform***	***Other Stipends***	***Total Salary***
Youth Recreation Director	511318		67,395	3,367	-	-	-	70,762
Youth assistant/ 12 months/18hr per week								8,640
Act Up Instructors	512360		-	-	-	-	-	2,888
After School Supervisors	512360		-	-	-	-	-	39,000
After School Instructors	512360		-	-	-	-	-	56,000
Archery Instructor	512360		-	-	-	-	-	240
Babysitting instructor	512360							200
Before School Program	512360		-	-	-	-	-	16,200
Boating /Sailing Program Instructors	512360		-	-	-	-	-	6,200
Camp Kent Supervisor	512360		-	-	-	-	-	3,600
Camp Kent Instructors	512360		-	-	-	-	-	6,480
Cheering and Tumbling Instructors	512360							600
Dance Instructor	512360							450
Fishing Instructor	512360		-	-	-	-	-	875
Lifeguards	512365		-	-	-	-	-	16,800
Shooting Stars Program Instructors	512360		-	-	-	-	-	1,200
STAR Program Instructors	512360		-	-	-	-	-	1,850
Stand Up paddleboard	512360							400
Summer Park Program Supervisor	512360		-	-	-	-	-	4,320
Summer Park Program Counselors	512360		-	-	-	-	-	15,360
Summer Park Extended Day Counselors	512360		-	-	-	-	-	2,592
Summer Orientation	512360							2,565
Swimming Instructors	512360		-	-	-	-	-	1,280
Teen and Preschool Supervisors	512360		-	-	-	-	-	4,860
Teen and Preschool Counselors	512360		-	-	-	-	-	9,435
Tennis Program Instructor	512360		-	-	-	-	-	888
			67,395	**3,367**	**-**	**-**	**-**	**273,685**

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

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

Utilities					
Electricity					-
Natural Gas					-
Telephone					
Cell phones (4)	530220	monthly	12	165	1,980
Land line (1)	530220	monthly	12	50	600
Other Utilities					-
Subtotal Utilities					***2,580***
Vehicles & Equipment					
Office Equipment Purchases (Under $5,000)					-
Office Equipment Maintenance					-
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					
General maintenance on van	524300				500
Vehicle Fuel					
Gasoline	548000	gallons	200	3.50	700
Other Equipment- New Lease on van					?
Subtotal Vehicle & Equipment					***1,200***
Other Expenses					
Recreation Summer and After School supplies and Equipment	530330				8,000
Trips and entertainment	530335				13,500
Transportation	570030				13,000
Subtotal Other Expenses					***34,500***

Division: Community & Social Services								
Department: Veterans Services								
Department No: 561								
Roll Up								
	FY12	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Subtotal Advertising					***-***
Building Maintenance					
Subtotal Building Maintenance					***-***
Consultants					
Subtotal Consultant					***45,320***
Dues & Subscriptions					
Merrimack Valley Clinical Social Workers					-
Massachusetts Veterans Service Officers Association	542310				-
Subtotal Dues & Subscriptions					***-***
Professional Development & Training					
MVSOA/DVS state conference. Registeration and Boarding					-
Social Work Licensure Continuing Education Courses	530311				-
Subtotal Professional Development/Training					***-***
Supplies					
Office Supplies	542020				350
Custodial Supplies					-
Food Supplies					-
Other Supplies					
Flags	542142				2,500
Subtotal Supplies					***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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Subtotal Advertising					***-***
Building Maintenance					
Materials					
Building maint. materials	524005				500
Repairs					
General Building Maint. (Repairs, replacement, etc.)	524005				3,000
Other					
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
Subtotal Building Maintenance					***19,585***
Consultants					
Subtotal Consultant					***-***
Dues & Subscriptions					
Annual Membership Dues ALA, MLA, NELA	542310	members			870
Subtotal Dues & Subscriptions					***870***
Professional Development & Training					
Registration fees for staff development & training	530311				1,200
Subtotal Professional Development/Training					***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.)	542330	113,095
Periodicals	542335	6,000
Consortium Fee	542361	31,981
MVLC - Overdrive - Downloadable Audio and Book Fee	542361	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								
Position	***Current Munis Object Code***	***FTE***	***Base Salary***	***Longevity***	***Education Stipends***	***Uniform***	***Other Stipends***	***Total Salary***
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Subtotal Advertising					***-***
Building Maintenance					
Subtotal Building Maintenance					***-***
Consultants					
Subtotal Consultant					***-***
Dues & Subscriptions					
MGFOA	542310	annual			50
MMA	542310	annual			145
Mass Mun Auditors	542310	annual			65
MAPPO	542310	annual			35
Subtotal Dues & Subscriptions					***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			-
Subtotal Professional Development/Training					***1,850***
Supplies					
Office Supplies					
General Supplies	542020				850
Custodial Supplies					-
Food Supplies					-
Other Supplies					-
Subtotal Supplies					***850***

Travel (In and Out of State)					
Travel to training and meetings	571964	Miles	400	0.57	226
Subtotal Travel					***226***
Utilities					
Electricity					-
Natural Gas					-
Telephone (4)	530220	months	12	160	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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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*	*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

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

Utilities					
Electricity					-
Natural Gas					-
Telephone (3)	530220	months	12	110	1,320
Other Utilities					-
Subtotal Utilities					***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	571964	Months	12	250	3,000
Other Equipment					-
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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Total Salary*
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

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

Telephone (3)	530220	month	12	125	1,500
Other Utilities					-
Subtotal Utilities					***1,500***
Vehicles & Equipment					
Subtotal Vehicle & Equipment					***-***
Other Expenses					
Banking Services	530020				-
Lock Box Service	530021	annual			5,000
Tax Title Expense	542120	Titles			24,000
Subtotal Other Expenses					***29,000***

Division: Administration & Finance								
Department: MIS								
Department No: 155								
Roll Up								
	FY12	**FY13**	**FY13**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Total Salary*
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

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

Subtotal Travel					***570***
Utilities					
Electricity					-
Natural Gas					-
Telephone					
Desk phones (1)	530220	month	12	33	396
Cell Phones (2)	530220	month	12	100	1,200
Other Utilities					
ADSL Lines to DPW Garage, AWPAF	530222	month	12	100	1,200
Internet Lines (includes 1 Backup for WAN via VPN)	530222	month	12	508	6,096
Main Internet Line - Comcast Ethernet	530223	year	1	8,982	8,982
Subtotal Utilities					***17,874***
Vehicles & Equipment					
Office Equipment Purchases (Under $5,000)					
Desktop Computers	585100	each	10	650	6,500
Misc. Office Equipment for MIS / Central Use	542022	annual est.	1	1,000	1,000
Subtotal Vehicle & Equipment					***7,500***
Other Expenses					
ADP Payroll Processing	524215	pay period	26	808	21,008
Citizen Request Management/Workorder System	524210	annual	-	4,980	-
Infrastructure & Software Maintenance Contracts					
Barracuda Hardware Maint./Software Subscription/Maint.	524210	annual	1	7,450	7,450
Allied Telesis Extended Maintenance on CORE Switch	524210	1-year	1	604	604
Allied Telesis Extended Maintenance on WAN Switches	524211	1-year	4	120	480
Sophos Firewall/Web/SPAM Filtering/	524210	annual	1	2,600	2,600
General Repairs Not on Contract	524210	annual est.	1	1,250	1,250
Domain Registration Fees	524210	annual	1	200	200
Govern Support & Maintenance	524210	annual	1	16,991	16,991
Microsoft Technet	524210	annual	1	449	449
SoftRige	524210	annual	1	30,465	30,465
Munis ASP Software Support/Hosting	524210	annual	1	8,118	8,118
Virtual Towns & Schools Annual Cost	524210	annual	1	2,750	2,750
Virtual Towns & Schools Setup Cost	524210	3-year pay	1	2,550	2,550
Patriot Software (Personal Property)	524210	annual	1	2,275	2,275
Solarwinds	524210	annual	1	415	415
Symantec Ghost Maintenance 1 Yr. Renewal	524210	annual	1	186	186

SSL 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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Total Salary*
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Public Notices	530210		5	300	1,500
Subtotal Advertising					***1,500***
Consultants					
Survey & Subdivision			1	2000	
	530005				2,000
Construction Services			1		
	530005				-
Appraisals			1		
	530005				-
Financial Analysis	530005		0		-
Design & Permitting			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	miles	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

Position	*Current Munis Object Code*	*FTE*	*Base Salary*	*Longevity*	*Education Stipends*	*Uniform*	*Other Stipends*	*Total Salary*
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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.	542020				-
Custodial Supplies					-
Food Supplies					-

Other Supplies					
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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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							
Position	***Current Munis Object Code***	***Base Salary***	***Longevity***	***Education Stipends***	***Uniform***	***Other Stipends***	***Total Salary***
Administrative Assistance	512150	5,508					5,508

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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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	571964	miles	225	0.57	128
Subtotal Travel					***128***
Utilities					
Subtotal Utilities					***-***
Vehicles & Equipment					
Subtotal Vehicle & Equipment					***-***
Other Expenses					
Printing	530230		1	4000	4,000
Equipment	530490		0	3	-
Subtotal Other Expenses					***4,000***

Division: Office of Community & Economic Development								
Department: Zoning Board of Appeals								
Department No: 176								
Roll Up								
	FY12	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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%	

Sarah Does not Do All Inspection needs more Help

Division: Inspectional Services								
Department: Inspectional Services								
Department No: 241								
Salaries								
Position	***Current Munis Object Code***	***FTE***	***Base Salary***	***Longevity***	***Education Stipends***	***Uniform***	***Other Stipends***	***Total Salary***
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**

Division: Inspectional Services
Department: Inspectional Services
Department No: 241
Expenses

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

Utilities					
Electricity					-
Natural Gas					-
Telephone					
Cell Phones (1)	530220	monthly	12	0	480
Desk phones (4)	530220	monthly	12	0	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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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								
Position	***Current Munis Object Code***	***FTE***	***Base Salary***	***Longevity***	***Education Stipends***	***Uniform***	***Other Stipends***	***Total Salary***
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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					

Office Supplies	542020				1,100
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)	530220	month	12	0	2,604
Cell Phones (1)	530220	month	12	0	-
Confidential Fax Line - Health Nurse	530220	month	12	0	-
Subtotal Utilities					***2,604***
Vehicles & Equipment	524300				500
Subtotal Vehicle & Equipment					***500***
Other Expenses					
After Hours Animal Captures		each	24	-	17,382
Beach Water Testing	*530112*				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*	calls	30	0	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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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							
Salaries							
Position	***Current Munis Object Code***	***FTE***	***Base Salary***	***Longevity***		***Other Stipends***	***Total Salary***
Adm. Assistant	511170	0.33	17,454	1,309			18,763
Adm. Assistant	511170	0.33	17,150	1,286			18,437
Asst. Foreman	411407	1.00	56,077	8,412			64,488
Asst. Foreman	511407	1.00	56,077	8,412			64,488
Brick./Mason	511412	1.00	49,754	3,483			53,236
Ch. Hvy. Equip. Oper.	511410	1.00	55,858	8,379			64,237
Director	511120	0.33	35,473	1,774			37,247
Engineer	511314	0.33	22,471	-			22,471
Foreman	511405	1.00	57,750	5,775			63,525
Foreman	511405	1.00	57,741	8,661			66,402
Sk. Maint. Laborer	511411	1.00	34,424				34,424
Hvy. Equip. Oper.	511411	0.00	-	-		-	-
Lgt. Equip. Oper.	511435	1.00	34,544				34,544
Mechanic	511408	1.00	44,845	3,095			47,940
Mechanic	511408	0.00	-	-		-	-
Part-Time Office	512301	0.50	17,264	-		-	17,264
Seasonal	512400		57,600	-		-	57,600
Seasonal	512417		14,040	-		-	14,040
Sk. Maint. Laborer	511435	1.00	39,770	-			39,770
Sk. Maint. Laborer	511417	0.00	-	-		-	-
Sk. Maint. Laborer	511417	0.00	-	-		-	-
Building Superintendent	511122	0.50	36,400	-		-	36,400
Superintendent	511122	0.00					
Police Details	511211			Hours	125	43	5,375
		12.32	**687,238**	**49,276**			**760,651**

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	Hvy. Equip. Oper.				800.00
Manor, Peter	Engineer				266.67
McGrane, Michael	Ch. Hvy. 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	Hvy. 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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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	60	120
CDL Licenses	542310	each	5	60	300
Professional Certificates	542310	each	3	175	525
CDL Testing (Drug and Alcohol)	542310	each	5	1,350	6,750
Subtotal Dues & Subscriptions					***7,695***

Professional Development & Training					
Hoisting License CEU	530311	each	6	150	900
Safety training, public works prof development	530311				1,000
Subtotal Professional Development/Training					***1,900***
Supplies					
Office Supplies					
Postage	530200				200
Office Supplies	542020				1,000
Copier Leases	542020		12	295	3,540
Custodial Supplies	545005				1,500
Custodial Services	545005		12	340	4,080
Food Supplies					-
Other Supplies					
Asphalt	553410	ton	900	68	61,200
Performance Patch	553410	ton	3	150	450
Street Paving	553410				-
Drain Pipe	553430				1,000
Masonry Repairs to Catch Basins	553430				4,000
Frames/Grates/Covers	553430				3,000
Backfill	553430				-
Street Signs	553440		-	-	2,000
Tools	553402	Mechanics	1	2,000	2,000
Cemetery Supplies	554450				
General Supplies	554450				4,000
Subtotal Supplies					***87,970***
Travel (In and Out of State)					
Travel to mtgs, conferences, etc.	571964	mile			257

			450	0.57	
Vehicle Stipend for Director, Engineer, Super	571964	monthly	12	375	
					4,500
Subtotal Travel					***4,757***
Utilities					
Electricity	521001	month	12		
				1,800	21,600
Natural Gas	521020	month	12		
				1,500	18,000
Telephone				-	
Cell Phones (9)	530220	month	12		
				440	5,280
Pager(2)	530220	month	12		144
				12	
Desk Phones	530220	month	10		
				190	1,900
Subtotal Utilities					***46,924***
Vehicles & Equipment					
Office Equipment Purchases (Under $5,000)					
Office Equipment Maintenance	542022				500
Vehicle Lease-Purchase	587100				
					29,000
Vehicle Maintenance					
Maintenance Machinery and Equipment	524260				
					40,000
Gasoline and Oil	548000				
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	529425				4,000
Tree removal/pruning	529425	days	10	1,500	15,000
Stump removal	529425		-		1,000
Catch Basin Cleaning	529410	Per Basin	2,860	13.50	38,610
Street Sweeping					
Street Sweeping	529415	curb mile	152	92	13,984
Parking Lots	529415	hr	30	94	2,820
Misc	529415	hr	30	94	2,820
Cemetery Paving	529417				-
Drain Line Cleaning and TV inspection	529420	hr	10	165	1,650
Street Markings					
Center and Fog Lines	553405	ft	400,000	0.04	16,000
Paint	553405	gallon	550	12	6,600
HazMat Disposal and Treatment					
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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					
Addt 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***		***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

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

Vehicles & Equipment					
Office Equipment Purchases (Under $5,000)					
Office Equipment Maintenance					
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)					
Vehicle Maintenance	524300				25,000
Vehicle Fuel					-
Vehicle Gas and Oil	548000	gallons	-	3.9	3,900
Other Equipment					
Contract Plows	527322				30,206
Subtotal Vehicle & Equipment					***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

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

Utilities			
Subtotal Utilities			**-**
Vehicles & Equipment			
Office Equipment Purchases (Under $5,000)			
Lease Ordway Copier	587150	1	3,300
Lease Town Hall Copier	587150	2	6,300
Lease Postage Machine	587150	1	3,000
Office Equipment Maintenance			
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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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	**FY12**	**FY13**	**FY14**	**FY15**		
	Actual	**Actual**	**Actual**	**Approp**	**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	-		
MVPC	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	2014 Actual	2015 Adopted Budget	2016 Department Request	2016 Mayor Approved	Dollar Variance	%Var.
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 Adopted Budget	2016 Department Request	2016 Mayor Approved	Dollar Variance	%Var.
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						2,195,063	
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 Adopted Budget	2016 Department Request	2016 Mayor Approved	Dollar Variance	%Var.
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%**

City of Amesbury - Municipal Dept Only - FY16

MIIA Health Benefits

(not including School, Water or 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								
C-HMO Blue/Indivdual Actives	75%	28	723.18	542.39	180.80	755.58	566.68	188.89
C-HMO Blue/Family Actives	75%	50	1,924.75	1,443.56	481.19	2,010.98	1,508.23	502.74
C-HMO Blue/+ 1 Actives	75%	21	1,323.91	992.93	330.98	1,383.22	1,037.42	345.81
C-HMO Blue/Indivdual Retirees	80%	22	723.18	578.54	144.64	755.58	604.46	151.12
C-HMO Blue/Famaily Retirees	80%	12	1,924.75	1,539.80	384.95	2,010.98	1,608.78	402.20
C-HMO Blue/+ 1 Retirees	80%	18	1,323.91	1,059.13	264.78	1,383.22	1,106.58	276.64
C-PPO/Indivdual Actives	M	0	865.10	542.39	322.72	903.86	566.68	337.17
C-PPO/Family Actives	M	0	2,302.49	1,443.56	858.93	2,405.64	1,508.23	897.41
C-PPO/+ 1 Actives	M	0	1,583.79	992.93	590.86	1,654.74	1,037.42	617.33
C-PPO/Indivdual Retirees	M	0	865.10	578.54	286.56	903.86	604.46	299.39
C-PPO/Family Retirees	M	0	2,302.49	1,539.80	762.69	2,405.64	1,608.78	796.86
C-PPO/+ 1 Retirees	M	0	1,583.79	1,059.13	524.66	1,654.74	1,106.58	548.17
Subtotal Annual		**151**	**$2,485,512**	**$1,901,836**	**$583,676**	**$2,596,863**	**$1,987,884**	**$609,824**
Medicare Retirees								
MBFS	80%	3	257.44	205.95	51.49	267.74	214.19	53.55
Medex LTS	Set	4	238.14	212.99	25.15	247.67	218.61	29.06
Medex II	80%	112	279.48	223.58	55.90	290.66	232.53	58.13
Subtotal Annual		**119**	**$396,320**	**$318,135**	**$78,185**	**$404,246**	**$324,001**	**$79,818**
Grand Total Annual		**270**	**$2,881,832**	**$2,219,971**	**$661,861**	**$3,001,109**	**$2,311,884**	**$689,643**
				77.0%	23.0%		77.0%	23.0%
Life Insurance								
City Active Life	80%	101				7.20	$5.76	$5.76
City Retired Life	80%	96				3.60	$2.88	$2.88
		197				**$12,874**	**$10,299**	**$10,299**
Dental								
Family-Active	50%	55	88.84	44.42	44.42	88.84	44.42	44.42
Single-Active	50%	44	33.64	16.82	16.82	33.64	16.82	16.82
Family-Retire	50%	70	88.84	44.42	44.42	88.84	44.42	44.42
Single-Retire	50%	32	33.64	16.82	16.82	33.64	16.82	16.82
		201	**$163,940**	**$81,970**	**$81,970**	**$163,940**	**$81,970**	**$81,970**
FSA Adminstration				70,000			20,000	

Reserves & Other

Expense Line Item	2014 Actual	2015 Adopted Budget	2016 Department Request	2016 Mayor Approved	Dollar Variance	%Var.
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	2014 Actual	2015 Adopted Budget	2016 Department Request	2016 Mayor Approved	Dollar Variance	%Var.
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**	***Variance***		***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	-	-	-		-	-		
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
Oper. II	511470	45,993	-	-	800	-	46,793
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
CSF	511470	50,746	-	-	800	-	51,546
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

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

				295		3,540
Office Supplies	542020					2,000
Custodial Supplies	545005					2,000
Other Supplies						
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	0.570		143
Milage for Director/Engineer	571964	monthly	12	250		3,000
Subtotal Travel						**3,143**
Utilities						
Electricity	521001	month	12	16,000		192,000
Natural Gas	521020	month	12	3,500		42,000
Telephone (5 land lines, 1 cell)	530220	month	12	150		1,800
Other Utilities						-
Subtotal Utilities						**235,800**
Vehicles & Equipment						
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)						
Vehicle Maintenance	524300					3,000
Vehicle Fuel						
Vehicle Gas and Oil	548000	gallons	2,000	3.00		6,000
Other Equipment						
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		14,000
		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	594010	-
Subtotal Debt		**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	517490	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/Indivdual 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/Indivdual Retirees	80%	1	723.18	578.54	144.64	755.58	604.46	151.12
S-HMO Blue/Famaily 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/Indivdual 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/Indivdual 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
Subtotal Annual		**7**	**$111,211**	**$84,637**	**$26,575**	**$116,193**	**$88,428**	**$27,765**
Medicare Retirees								
MBFS	80%	1	257.44	205.95	51.49	270.31	216.25	54.06
Medex LTS	Set	2	238.14	212.99	25.15	250.05	218.61	31.44
Medex II	80%	2	279.48	223.58	55.90	293.45	234.76	58.69
Subtotal Annual		**5**	**$15,512**	**$12,949**	**$2,563**	**$15,900**	**$13,213**	**$2,687**
Grand Total Annual		**12**	**$126,723**	**$97,586**	**$29,137**	**$132,093**	**$101,641**	**$30,452**
				77.0%	23.0%		76.9%	23.1%
Life Insurance								
City Active Life	80%	2				7.20	$5.76	$5.76
City Retired Life	80%	2				3.60	$2.88	$2.88
		4				**$259**	**$207**	**$207**
Dental								
Family-Active	50%	4	88.84	44.42	44.42	88.84	44.42	44.42
Single-Active	50%	0	33.64	16.82	16.82	33.64	16.82	16.82
Family-Retire	50%	1	88.84	44.42	44.42	88.84	44.42	44.42
Single-Retire	50%	0	33.64	16.82	16.82	33.64	16.82	16.82
		5	**$5,330**	**$2,665**	**$2,665**	**$5,330**	**$2,665**	**$2,665**

Project Title	Amount Issued	Balance	Long Term Principal	Long Term Interest	MWPAT Subsidy	Balance
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	**FY13**	**FY14**	**FY15**	**FY16**			
	Actual	**Actual**	**Actual**	**Approp**	**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	***3,128,159***	***3,311,253***	***3,241,626***	***3,641,586***	***3,843,961***			
Gain/(Loss)	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

Description	*Current Munis Object Code*	*Unit Type*	*# of Units*	*Unit Cost*	*Total Cost*
Advertising					
Legal Notices/Advertising	530210				700
			2	350	
Consumer Confidence Report	530210				
					5,000
Subtotal Advertising					
					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				
					4,800
Subtotal Dues & Subscriptions					
					5,400
Professional Development & Training					
Training	530311	person			
			6	300	1,800
Hoisting CEU's	530311	person			600
			4	150	
Subtotal Professional Development/Training					
					2,400

Supplies							
Office Supplies							
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						
Other Supplies							
Tools	553402						2,000
AsphaltProducts	553410	tons					45,000
Pipes and castings	556435						134,000
Water Meters							
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	200	0.570			114
Milage for Director/Engineer/WSM/Bldg Super	571964	monthly	12		813		9,750
Subtotal Travel							**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						
Office Equipment Purchases (Under $5,000)						
Engineering copier lease/Office Copier	542020	month	12	400	4,800	
Office Equipment Maintenance						
Misc computer part inventory	542020				2,100	
Vehicle Maintenance (include nonfuel consumables i.e. oil, filters)						
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	
Subtotal Vehicle & Equipment		**138,167**	
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	
Lab Supplies			
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	
Water Chemicals			
Aluminum Sulfate	556463	61,100	
Polymer	556463	5,000	
Sodium Hydroxide	556463	35,500	
Sodium Hypochlorite	556463		

		9,000
Potassium Permanganate	556463	
		5,000
Granular Activated Carbon	556463	
		80,000
Phosphate Compound	556463	
		12,000
Misc (Pipe Disinfectent, Red-B-Gone, etc)	556463	
		3,000
Sludge Disposal	578100	-
Sludge removal	578100	
		15,000
Analysis and permits	578100	
		15,000
Field maintenance	578100	
		15,000
Lagoon maintenance	578100	
		5,000
Capital Projects		
Contractor	578100	-
Indirect Costs		
		5,000
Liability Insurance	574022	
		30,000
Subtotal Other Expenses		
		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	
		161,143
Life Insurance	517401	864
Group Medex/MGD Blue Insur	517402	-
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 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/Indivdual 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/Indivdual Retirees	80%	0	723.18	578.54	144.64	755.58	604.46	151.12
S-HMO Blue/Famaily 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/Indivdual 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/Indivdual 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**
				74.6%	25.4%		74.6%	25.4%
Life Insurance								
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 Principal	Long Term Interest	MWPAT Subsidy	Balance
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 Treadment 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	

Landry Field

Division: Shared Expenses							
Department: Landry Stadium (Enterprise Fund)							
Department No: 643							
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	6,070	17,635	10,963	9,000	9,000	-	
Consultants	-	-	-	-	-	-	
Dues & Subscriptions	-	-	-	-	-	-	
Professional Development/Trainin	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	
Vehicles & Equipment	-	-	-	-	-	-	
Other Expenses	-	-	-	-	-	-	
Subtotal Operating Expenses	***6,070***	***17,635***	***10,963***	***9,000***	***9,000***	**-**	
Total Expenses	***6,070***	***17,635***	***10,963***	***9,000***	***9,000***	**-**	
Revenue	***17,182***	***15,978***	***9,831***	***9,000***	***9,000***		
Gain/(Loss)	11,112	(1,657)	(1,132)	-	-		
Beginning Balance	7,815	18,927	17,270	16,138	16,138		
Ending Balance	18,927	17,270	16,138	16,138	16,138		

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 he 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 underride.

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 taxation 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.

Underride. 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.

CHAPTER 44. MUNICIPAL FINANCE

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.