



TOWN OF WINTHROP, MASSACHUSETTS
FISCAL YEAR 2016
OUTLOOK & OPERATING BUDGET

General and Enterprise Funds
July 1, 2015 to June 30, 2016

TOWN COUNCIL

Peter Gill, President
Craig Mael, Vice President
Philip R. Boncore
Richard Boyajian
Linda J. Calla
Nicholas A. Del Vento
James Letterie
Russell C. Sanford
Paul F. Varone

TOWN MANAGER

James M. McKenna

CHIEF FINANCIAL OFFICER

Timothy Gordon

Town of Winthrop FY16 Budget Table of Content

- 1 Budget Message
- 2 Detailed Department Budgets
 - a. Budget Summary
 - b. General fund detail
 - c. Enterprise Fund detail
 - d. Revolving Fund (EB Newton)
- 3 Five Year Budget Projection
- 4 Winthrop Public Schools Budget
- 5 Departmental Budget Narratives
- 6 Capital Budget
- 7 Debt Service
- 8 Employee Benefits & Shared Expenses

Addendums

- 9 State Local Aid Estimates and DOR Financial Data profile
- 10 Ferry Business Plan
- 11 Supplemental Information
- 12 Departmental Organization Charts
- 13 Town Employee Wage Report (Town and School)
- 14 Glossary



TOWN OF WINTHROP

Town Hall, 1 Metcalf Square, Winthrop, MA 02152 Telephone: 617-846-1705 Fax: 617-846-5458

**Town Manager
James McKenna**

MEMORANDUM

DATE: April 29, 2015
TO: Peter Gill, President, Winthrop Town Council
FROM: James M. McKenna, Esq., Town Manager
RE: FY2016 Budget Letter

Dear President Gill:

As required by the Winthrop Town Charter, Section 2.4, and consistent with Massachusetts General Laws, Chapter 44, Section 34, I am pleased to submit herewith the proposed operating and capital budgets for the Town of Winthrop, MA for the fiscal year beginning July 1, 2015.

As presented, the operating budget for Fiscal Year 2016 is balanced. It is primarily funded in large part through our local property taxes, as well as Local Aid provided by the Commonwealth and other local receipts and income. I believe this FY'16 Budget is consistent with the Council guidelines for budget planning established by the Town Council in its directive to me last December, 2014, which calls for a budget built upon the following objectives:

- To continue to fund the mission critical elements of town government, including public safety, public education and public health;
- To continue to pursue town-wide improvements, such as
 - improving our physical appearance as a community,
 - addressing needed public works improvements, and
 - providing streets, sidewalks and facilities maintenance that continues to assure appropriate stewardship for the town's public assets;
- Provide support for the enforcement of state and local laws and ordinances that ensures public health and safety, that encourage compliance with building, health and sanitation codes, and that lead to improvements to residential and commercial properties throughout the community;
- Continue to adhere to fiscal policy objectives adopted by the Council that have served to improve the town's overall fiscal condition;
- Revenue projections based upon conservative estimates consistent with the limits of Proposition 2 1/2.
- To maintain other essential public services that the town has come to expect from its local government.

In recent years, our town budgets have tended to showcase an annual policy theme consistent with the emerging needs of the community. For example, the FY'13 General Fund budget was focused on improving funding for public education. In FY'14, the budget had a strong public safety component. In FY'15, we made some substantial capital investments, including a fire engine, several other municipal vehicles, and continued to support parks and infrastructure improvements. Also, we strengthened our Building Department, converting it to a Department of Inspectional Services, and by doing so we provided sufficient resources to improve on local code enforcement, particularly in the areas of habitation, sanitation and zoning enforcement. The results of this current year's budget have been nothing short of remarkable, as the Department of Inspectional Services has guided five residential properties through the judicial "receivership" program, resulting in complete makeovers of these properties. This

effort has also been a catalyst for further improvements to residential properties in almost every neighborhood in Winthrop.

Also, this year the Finance Department has implemented aggressive tax title compliance that has resulted in over \$500,000 collected in outstanding property taxes and water/sewer revenues owed to the town. Moreover, strong free cash balances at the close of FY'13 and FY'14 enabled the Town Council to restore balances in our general and capital stabilization funds, bringing our total reserves to a high watermark of nine percent of operating expense. (Please see the letter from Dick Hingston, the town's internal auditor, to the Council dated April 17, 2015 in the Budget Appendix).

It should be noted that the revenue budget for FY'16 assumes that local aid will be as reported in the House 1 budget, and that the MWRA mitigation funds will continue.

Labor Expense

This year, due to sizeable fixed cost increases in labor contract expense, health insurance, and pension costs, this budget could best be described as a "maintenance" funding budget. That is not to suggest that there will be little to get excited about over this next year. To the contrary, we will be pursuing Contract IV infrastructure improvements to both the Cottage Hill area and Plummer/Pico Ave areas of town, complete with full street resurfacing and sidewalk repairs. This is a significant public works project that will expend approximately \$3.5 million to improve these two neighborhoods of the community. In addition, we will continue in our efforts to tackle the Veteran's Road/Lewis Lake and Miller's Field redevelopment projects, seeking funding, engineering and plan design efforts.

The cost of labor is our largest operating expense. Since most all labor contracts expired on June 30, 2015, we had to carry forward a "double hit" on labor expense into the FY'16 budget, resulting in a compounding effect of two years of adjustment in a single year's budget. This, coupled with a rate increase of 6.9% for employee health insurance as contracted through the GIC, as well as an increase in pension expense, translates into a 54.5% charge against available revenues going forward in our FY'16 budget.

Most of the town's labor contracts have been settled at two percent annual cost of living adjustments over fiscal years FY'15, FY'16 and FY'17. Remaining outstanding are the two police union agreements, one of which is presently in mediation. Due to the length of time it has taken to negotiate these agreements, we will have to carry forward a balance in the Manager's Salary Reserve line item in anticipation of police contract settlement.

Health Insurance

Since 2008, the town has participated in the state's "Group Insurance Commission" program for providing health insurance coverage for its municipal and retired employees. In large measure, this has been a very favorable decision for both the town and the employees for several reasons. Chief among these is the fact that in recent years, premium rate hikes have been stable, in and around the one to two percentage annual adjustments, while plan choice and options remain significantly more robust than a single provider approach. However, during this time, the GIC expressed concern that there was a growing revenue gap to support increased obligations, particularly the absorption of transition requirements pursuant to the Affordable Care Act. Thus, health plans unanimously announced rate hikes from 4% to 9%, with an average rate adjustment for Winthrop at 6.9% for fiscal 2016. Going forward, a budgetary concern should be noted that we are likely to see similar annual rate adjustments as the full effects of "Obamacare" are implemented.

Pension and OPEB

Our pension expense has increased \$55,000 or 2% for fiscal 2016. We continue to support the effort to provide for our "OPEB" expense (Other Post Employment Benefits unfunded liability). Although the amount is still modest, I believe it shows that we are continuing to recognize that we must build an adequate reserve to hedge against this future expense. It remains a budgetary goal to fund this liability at higher levels when there is sufficient headroom in our operating budget to do so.

Public Education

North Shore Vocational Technical High School reports that the town of Winthrop's assessment for FY'16 will increase from \$747,349 to \$871,411, an increase of \$124,000 over last year. This is due to what the school projects as 68 students planning to attend the "Voc" over last year's total of 64 students. Accommodating this increase required a surgical cut of twenty-five to fifty basis points across all departments with the exception of public safety.

North Shore Agricultural High School reports that three students will attend in the fall 2015, bringing this expense down to \$62,868 from \$129,764.

Meanwhile, our "School Choice" figures have also seen unfavorable adjustment, where the reimbursement from choice-in funding that goes directly to the school district is trending to be \$65,000 in FY'16, down from \$170,000 in FY15. The choice-out funding that comes off the town's local aid allotment, has grown from \$20,100 to \$26,800 in FY'16.

That said, I am pleased to report that we are exceeding prior year commitments to public education both at the district level as well as when we take all public education funding as a whole. I am recommending an increase to the district of 2.75% or \$465,000, which is in line with pro rata spending when we compare the schools vis-a-vis other town departments. Overall, I am pleased to see that the transition to a three-campus footprint has not resulted in significant detriment to our students nor stalled the innovative efforts of our educators.

One area that will require significant budgetary planning will be the accommodation of technology expertise when the new Middle High School is opened next year. Given the state-of-the-art technology that will be deployed throughout the schools in the coming years, we must consider building our technology personnel within each of the town's schools such that we optimize this aspect of learning to enable our educators to stay ahead of the curve.

Areas of Budgetary Adjustment

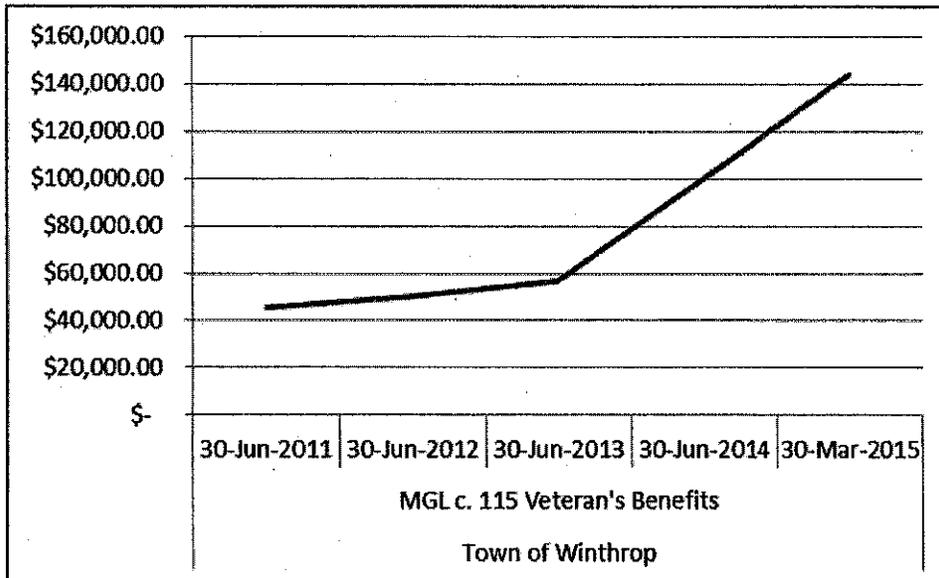
Town Manager's Office

This year I am proposing a reorganization of the Town Manager's Office to align duties and responsibilities. This is a healthy way to recalibrate the attentions and abilities of the office, and to focus our efforts on high-level project management to successfully accomplish the much advancement that the Council envisions for the community. I also must assign and hold accountable staff that will assist me in the following matter: implementing fiscal and contract aspects of all capital improvement projects throughout the community, to provide consistent oversight and support to the various initiatives in the community, and to provide technical support to other departments as they navigate to project completion. I am recommending that the administrative assistant duties be compressed to one position, and the project management and administration be dispersed between two positions, one focused on economic development (commercial and residential development) and improving Winthrop's redevelopment processes, with a focus on working with and supporting the Planning Board and other land use boards and committees to ensure project oversight and continuity, other capital improvement projects management such as street lights, parks, FEMA projects, Town Hall Cupola, etc., as well as continuing to fulfill the grant writing and administration. The second position, entitled Community Services Manager, will focus on promoting and coordinating the cultural and tourism activities of the town, promoting the ferry and managing the activities and customer service aspects of the ferry, developing a Tourism profile for the community, seeking state cultural district designation, and providing support to

all of the public service components of the office. What we have come to learn in anticipation of the ferry service is that it is one thing to operate a ferry, yet it is quite another thing to operate a transportation service. Moreover, there is more to the ferry than just a transportation service. Rather, this opportunity compels the town to consider and position itself as a recreational destination in the region. Thus, while we have the Harbormaster's Office for operating the service, we still need a managerial level person to manage the customer service aspects of the service and to promote the community to the region. This person will also assist with other Town Manager initiatives, such as seeking state designation and grant funding for a Cultural District in Winthrop, the Farmer's Market, introducing a bike share program to town, working collaboratively with the Economic Development Manager to seek grant funding and support for the Belle Isle Marine Park and Walkway, and finally, to coordinate our social media and website content and explore the development of a soon-to-be launched online retail store promoting all things Winthrop!

Veteran's Services

In recent years, the Veteran's Office has made great advancement in servicing the needs of Winthrop's veterans. Yet, this success comes with added expense, particularly in the area of providing financial income for Veterans who are out of work. While the town is reimbursed up to 75% for such "Chapter 115" benefits paid to unemployed veterans, still the town's obligation to provide up-front funding to pay out these benefits is significant in that it takes operating dollars away from other needs of the community.



Since Fiscal 2011, the town has seen an increase in Chapter 115 Benefits of 314%. Thus, it is incumbent upon the Veteran's Agent to encourage the re-employment of work eligible veteran's and to do what needs to be done to assist them in job placement and training. While our budget funding recommendation appears to be a reduction of 19% from FY'15 spending, it is a 55% increase from the budgeted amount in FY'15.

Public Facilities Division of DPW

The Public Facilities Division of the Department of Public Works has had a very busy year, assisting in the "swing space" transition of our schools from four campuses to three, and in tackling a myriad of facility improvement projects in nearly all of the town properties. For many years, the town has suffered – for good reason – the criticism that it does not properly care for its buildings. I am proud to say that this statement is no longer true and is well on its way to becoming folklore, thanks in large part to creation of this consolidated and properly staffed maintenance department, bringing in-house the services of a licensed General Contractor and other electrical, HVAC and carpentry skills necessary to address the multitude of small projects that lead to large annoyances if not quickly addressed. Please see the memorandum from Richard Cifuni, Public Facilities Director, in the Exhibits section of the budget, for a

complete reiteration of work activities over this past fiscal year. To say the least, these are efforts that we wish to continue unabated into the foreseeable future.

Other Notable Items:

The Town Council has recognized the need to continuously fund sidewalk improvements each fiscal year. This year is no exception, although the source of funding will not be from the town's free cash reserves. The Town Council has approved the programmed Contract IV sewer and waterworks improvements for the Cottage Hill and Plumber Ave/Pico Ave areas of town. This \$2.8 million public works project will include street and sidewalk improvements funded with an additional \$650,000 bond. The debt for this work has been included in the budget.

We have used conservative revenue projections for our Rink and Recreation Enterprise Funds. While both funds have outperformed this year, exerting budgetary pressure on both revenue and expenditures to be increased, we cannot take a single year approach for setting the expense side of the budget for these departments. Our revised budget request reflect a more modest adjustment that, like last year, may require a mid-year supplemental adjustment.

Sewer/Water Enterprise Funds:

The largest adjustment to our water and sewer budgets tends to be the assessment we are charged by the MWRA for water consumption. This year, our water assessment increased 12.9% due to increased consumption in 2014. This, coupled with fixed cost increases in insurance expense and debt service, will result in a water rate increase of \$0.45/100 cubic feet, to a total of \$6.50/100 cubic feet. The sewer rate will remain unchanged in FY'16. When taken together, the proposed rate adjustment is modest, as we are using a portion of retained earnings to offset the full impact of the assessment.

We have continued the policy of providing a built-in reserve of unanticipated ruptures to infrastructure.

Overlay Surplus

Under separate cover, we will be seeking a vote in FY'16 of the Council to appropriate a sum from the town's Overlay Surplus to support the "9-year" cyclical re-inspection program as mandated by DOR.

Capital Plan

The 5-Year Capital Plan is included herewith. We are funding two items that have been obligated: a) the debt service for the \$650,000 sidewalks for Contract IV, and b) the financing payment for the Fire Chief vehicle. While we have selected the top projects to be funded in FY'16, we are recommending that these items be funded to the extent allowed under the Town Council policies regarding the redistribution of available free cash in FY'16.

Winthrop Ferry Service - Beginning in September, 2016

One of the more controversial issues of recent budget meetings has been the pending delivery of the town's very own 72 Passenger Ferry Vessel, and for providing ferry transportation service to and from Boston, as well as to the Boston Harbor Islands and other points in Boston Harbor. Over the past dozen years, the town has debated whether or not to have a ferry service between Winthrop and Boston, much like those ferries servicing the communities of Hingham and Hull to our south, and Lynn and Salem to our north. While not everyone has been convinced of the viability of a town ferry, most public meetings on this subject have been largely supportive of pursuing a town ferry. In addition, our recent town survey of residents (6.5% response) indicates that there remains strong support to have a town ferry.

Moreover, the town has successfully obtained nearly \$5 million in Massachusetts Seaport Bond funds and Federal Ferry Discretionary and Federal Highway transportation grants and other assistance to build a public pier and launch, and Ferry Terminal Building at the Town Landing. Also, the town obtained a congressional earmark to acquire a ferry vessel, valued at nearly \$1 million. Meanwhile, the town has already spent in excess of \$400,000 of town funds as required matching funds to obtain these various grants. Thus, a substantial amount of federal, state and local

resources has been invested in the infrastructure on Winthrop's waterfront to establish this ferry service. It is now up to the town to successfully implement and operate this service.

As with all other water transportation services in the Boston Region, ferries require public subsidy to be able to compete for customers that would otherwise use other means of vehicular or public transportation to and from Boston. At this time, I am estimating that over the next three years, to operate a municipal ferry service for Winthrop to a self-sustainable level will require an annual operating subsidy of no less than \$100,000.00 of town funds. (Please see addendum, tab 12, for Financial Projection Report for the Winthrop Ferry Service). To achieve sustainability will require that we focus on four strategic objectives: a) provide marine operations oversight and staffing of the Ferry through a coordinated effort within our Harbor Master Department; b) develop a separate "revolving fund" cost-center under the Harbor Master Department that accounts for ferry revenues and expenditures; c) provide full-court support for and integration of the ferry service through other town services and departments, and cultivate its use and promotion; and d) focus the Ferry's branding not so much as a commuter service, but as a vehicle to promote tourism and one of the means by which Winthrop can be rediscovered in the region as a great place to live, to raise a family, to access the Harbor Islands, to eat at our emerging restaurants, to shop in our stores and to have fun at our beaches, and more. ***In short, the Ferry must be the centerpiece of a tourism strategy for the town, and by which we rebrand Winthrop as a place to rediscover as a regional recreational resource.***

Like any start-up small business venture, the Winthrop Ferry service will require an initial operating capital investment. To this end, I will be seeking Town Council support in the next few weeks for a Special Revenue Appropriation of \$50,000 from Free Cash to enable the service to achieve start-up in Fiscal 2016. In addition, the expense of a First Assistant Harbormaster has been added to the Harbor budget.

Our plan is to conduct a 10-week "soft opening" in September through Mid-November. This will enable us to establish a true measure of service demand and to set revenue and expenditure projections based upon actual use of the town's new vessel, to tweak the schedule and to measure our operating expenses in real time. Once this data analysis is completed, I will seek further strategic planning input from the Harbor Advisory Committee, the Chamber of Commerce, and the Town Council to determine next steps and further planning for the ferry service.

Snow and Ice

When it comes to snow storms, Winthrop is a gold-glove middle weight champ. But what we experienced in a four-week period this February was nothing short of a super-heavyweight bout with Mother Nature. After two rounds, we were out-punched, weary and our equipment was on the verge of breakdown. We hustled support from outside contractors and even pulled in a team of "snow chasers" from Buffalo New York, who brought with them two 10-wheeler dumps and three loaders - critical equipment that helped us move the snow so that we could re-establish and maintain safe passage on all streets throughout the town. In fact, it has been reported that the amount of record breaking snowfall in the entire Boston region of over 114 inches within a five week period was comparatively more costly to cities and towns than was the Blizzard of 1978.

In Winthrop, due to the unpredictability of the weather, our snow & ice budget in recent years has improved to a point where it nearly reflects the amount of funding necessary to manage an annual average snowfall.¹ Our stabilization reserves had to absorb a snow and ice deficit of \$288,000, while the town will also carry another \$150,000 over as a snow-and-ice deficit reported on the town's Recapitulation Sheet that essentially pulls that amount off the top of available FY'16 levy capacity. While the State Legislature has given cities and towns the ability to amortize these record snow expenses over three fiscal years, I am not recommending that we do this, as I am uncertain as what future winter seasons may bring, as well as the fact that I prefer to see the town recognize its debts early, and continue to make fiscal decisions not on a deferred basis.

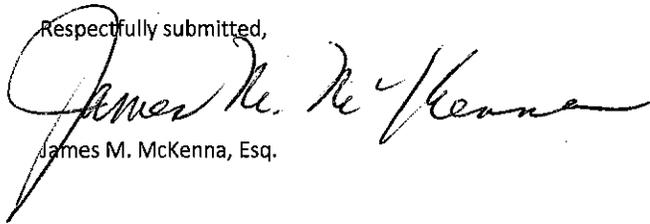
¹ Average annual snowfall in the Boston region over the past 30 years has been 44" of accumulation. (Boston Globe, March, 2015). Our snow/ice general cost per inch stands at \$3000/inch material and labor. Thus, our average budget expense is roughly between \$130,000 and \$140,000 per year. Do to the variability in this budget figure, while we budget to cover half of the expense, the second half is paid by expensing it as a deficit on of town's recap sheet to expense, coming off available tax levy.

What we have learned from the recent storms is the following:

- that we have an exceptional public safety team and DPW crew;
- we have a public that in large measure is both patient and accepting of the tight living conditions in our community;
- that we have generous neighbors in both Massport and the MWRA;
- and that we must make some critical capital investments in equipment in order to optimize our responsiveness to such unforeseeable conditions.

In summary, I believe that you will agree that this budget accomplishes much and satisfies our mission critical operational goals despite not having significant funding headroom for major capital equipment and/or numerous new initiatives. I appreciate all the hard work from our departments, our management and our volunteers who make Winthrop a better place to live and work every day.

Respectfully submitted,

A handwritten signature in cursive script that reads "James M. McKenna". The signature is written in black ink and is positioned above the typed name.

James M. McKenna, Esq.



FY2016 BUDGET SUMMARY

Revenue	Actual FY2014	Recap FY2015	Recommended FY2016	Expenditures	Actual FY2014	Voted FY2015	Recommended FY2016
General Fund				General Fund			
Property Taxes				Operating Budget			
Levy Limit	24,656,686	24,760,131	25,558,274	General Government	2,184,853	2,538,851	2,609,126
Prop 2 1/2 %		619,003	638,957	Public Safety	5,439,722	5,515,289	5,735,849
New Growth		166,153	150,000	DPW	2,365,769	2,355,717	2,571,720
Sub-Total Proprty Tax:	24,656,686	25,545,287	26,347,231	Human Services	307,722	307,736	372,563
Debt Exclusion				Culture	466,668	480,871	498,304
School Building	1,067,057	835,978	3,029,590	Education	16,446,457	16,950,000	17,416,000
				NE VocTech & Essex Agric.	746,228	855,259	934,279
Total Property Taxes	25,723,743	26,381,265	29,376,821	Debt Service	1,249,507	1,010,328	3,085,840
State Aid				Employee Benefits	5,960,855	6,425,966	6,834,000
Cherry Sheet (net)	9,794,732	10,162,655	10,486,248	Retirement	2,591,384	2,685,759	2,741,050
				Shared Expenses	751,844	796,210	810,755
Total State Aid:	9,794,732	10,162,655	10,486,248	Operating Budget Total	38,511,009	39,921,986	43,609,485
Local Estimated Receipts				Cherry Sheet & Overlay Offsets	834,813	880,978	894,589
Local Receipts	3,590,007	2,659,035	2,936,909	OPEB Trust		50,000	50,000
Massport	900,000	900,000	900,000	Capital Expenditures			
MWRA	763,103	763,103	763,103	Various Capital Purchases	515,729	222,500	67,650
Total Local Est. Receipts:	5,253,110	4,322,138	4,600,012	To be raised on Recap	130,030	150,000	150,000
Other Sources of Revenue				Other Expenditures Total	1,480,572	1,303,478	1,162,239
Free Cash	200,000	0	0	Total GF Expenditures	39,991,581	41,225,464	44,771,724
Overlay Surplus*	0	0	0				
Cemetery Lots	26,522	26,522	26,522				
Enterprise Funds Indirect Costs	330,044	330,044	282,121				
Total Other Revenue:	556,566	356,566	308,643				
Total GF Sources:	41,328,151	41,222,624	44,771,724				

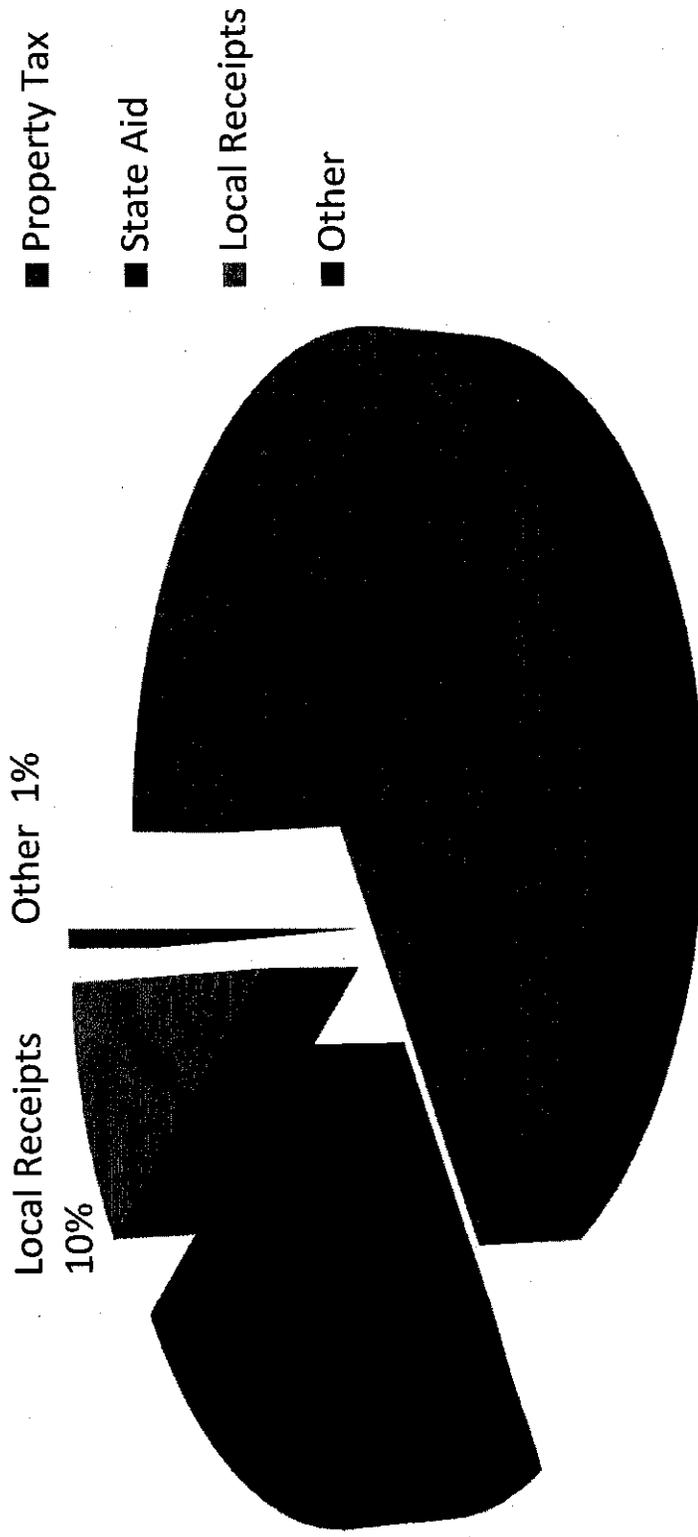
Enterprise Funds			
Sewer	4,857,000	4,627,322	4,704,061
Water	2,941,635	2,856,182	3,290,532
Harbor	333,388	328,600	360,157
Rink	272,572	272,421	290,196
Park & Recreation	351,213	338,955	360,000
Total Enterprise Funds:	8,755,808	8,423,480	9,004,946

Enterprise Funds			
Sewer	4,417,777	4,597,323	4,704,061
Water	2,698,832	2,856,182	3,290,532
Harbor	305,682	328,600	360,157
Rink	261,043	272,421	290,196
Park & Recreation	351,137	338,955	360,000
Total Enterprise Funds:	8,034,471	8,393,480	9,004,947

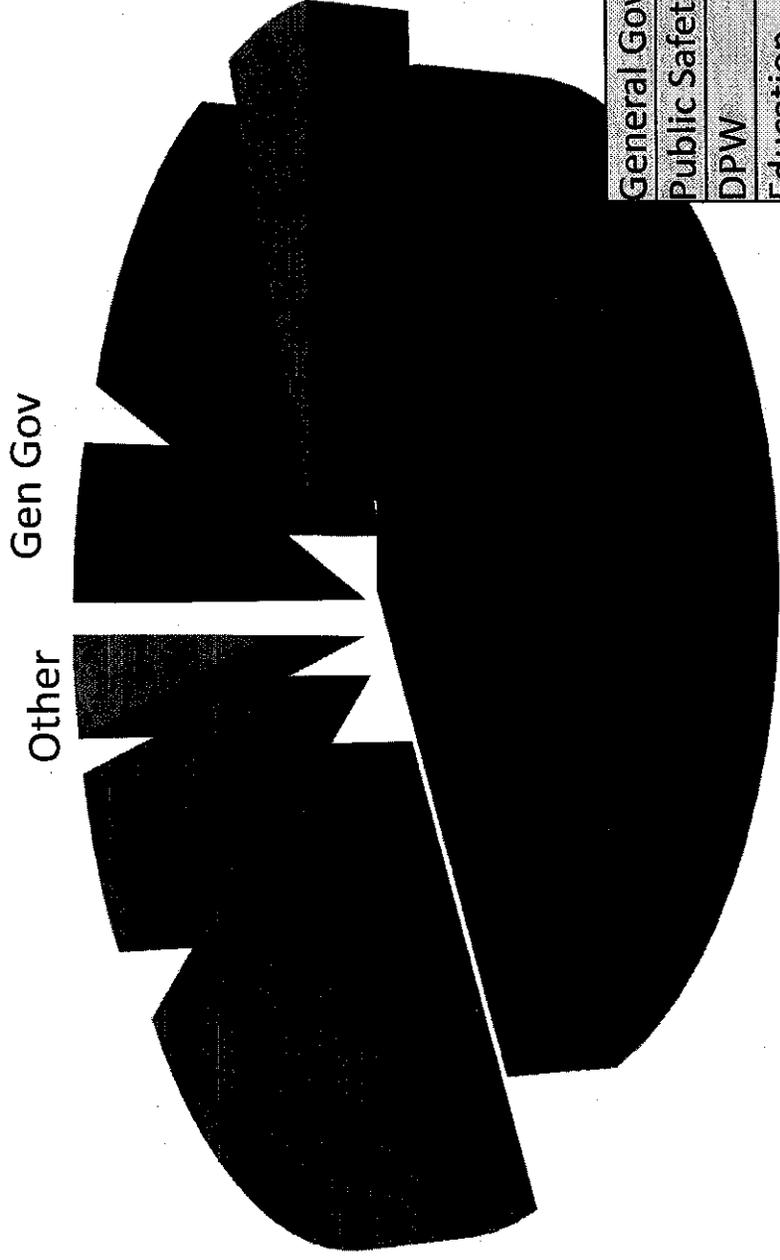
Grand Total Revenue:	50,083,959	49,646,104	53,776,670	Grand Total Expenditures:	48,026,051	49,618,944	53,776,671
-----------------------------	-------------------	-------------------	-------------------	----------------------------------	-------------------	-------------------	-------------------

*Plan to use Overlay surplus to fund Assessor's 9-year property assessments during FY16

Source of Revenue (GF) FY16

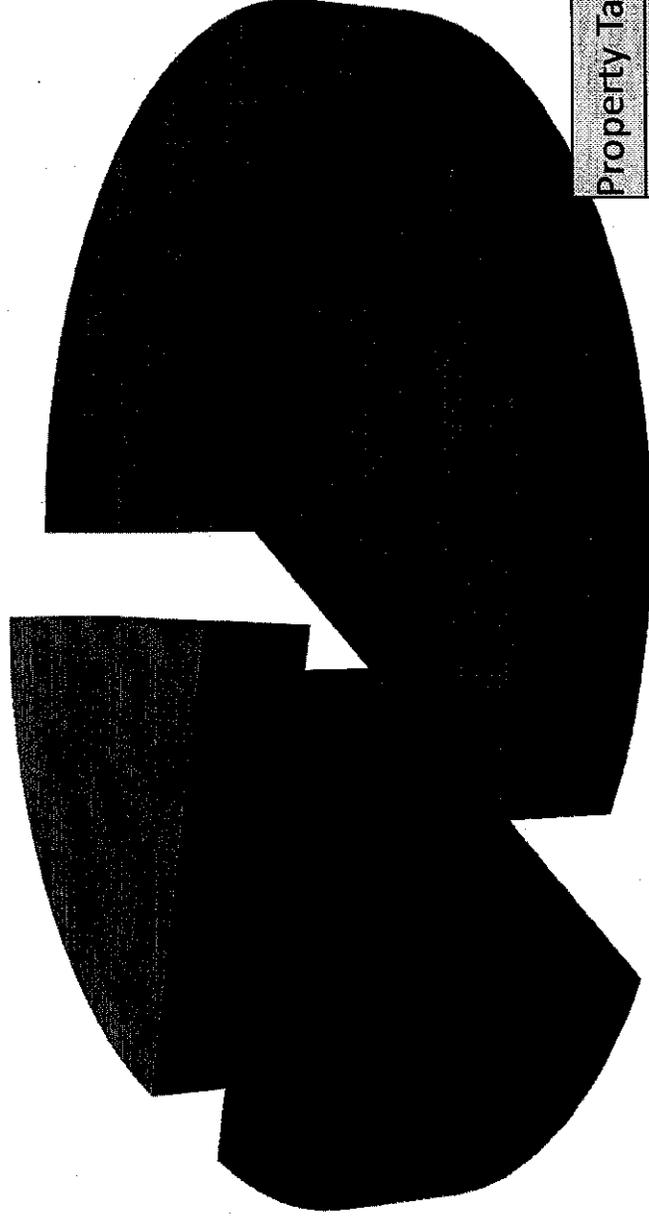


General Fund Expenditures – FY16



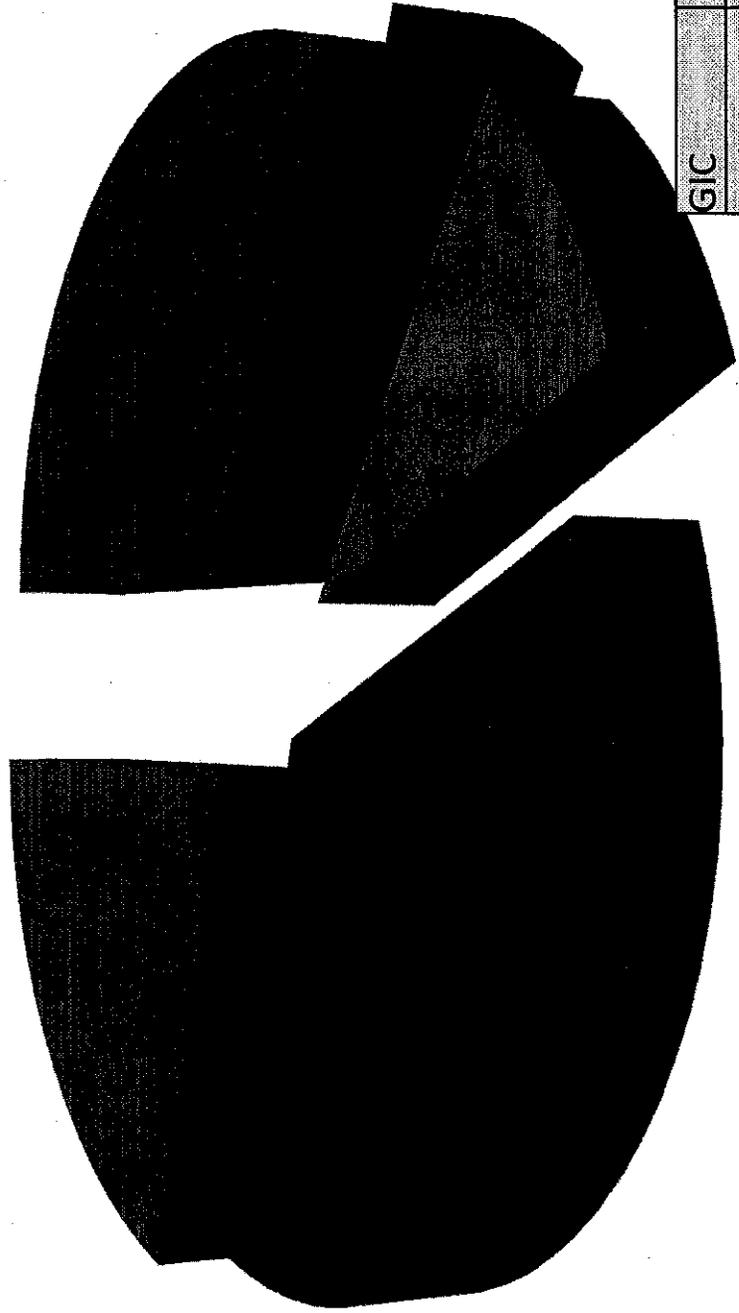
General Government	6%
Public Safety	13%
DPW	6%
Education	42%
Employee Benefits	22%
Debt Service	7%
Other	4%

Revenue Growth Source



Property Tax	\$771,944
State Aid	\$277,944
Local Receipts	\$277,874
Total:	\$1,327,762

Revenue Growth Uses



GIC	408,034	30.7%
Retirement	55,291	4.2%
Voc Tech	124,062	9.3%
Schools	466,000	35.1%
Other	274,375	20.7%
	\$1,327,762	

General Government

Town Council		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0111051	511100 Personnel	36,200	35,801	35,801	35,801	0.00%
Sub-Total		36,200	35,801	35,801	35,801	0.00%
0111052	542005 Supplies & Equipment	5,810	4,236	6,000	6,000	41.64%
0111052	544351 Contract Services - Internal Auditing	25,825	35,000	30,000	30,000	-14.29%
0111052	576100 Reserve	149,627	150,000	150,000	150,000	0.00%
Sub-Total		181,261	189,236	186,000	186,000	-1.71%
Total Town Council Expenses		217,461	225,037	221,801	221,801	

Town Manager		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0111251	511100 Personnel	200,447	200,629	256,031	254,073	26.64%
0111251	513250 Auto	3,000	3,000			-100.00%
Sub-Total		203,447	203,629	256,031	254,073	24.77%
0111252	511109 Salary Reserve		227,000	140,000	140,000	
0111252	521600 Utilities	600	800	600	600	-25.00%
0111252	542005 Supplies & Equipment	7,648	9,000	8,000	8,000	-11.11%
0111252	544350 Contract Services	41,916	40,000	45,000	45,000	12.50%
0111252	576050 Conference/Training	9,674	13,500	12,000	12,000	-11.11%
Sub-Total		59,839	290,300	205,600	205,600	-29.18%
Total Town Manager Budget		263,286	493,929	461,631	459,673	-6.94%

Human Resources		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0115351	511100 Personnel	21,795	35,000	34,680	34,680	-0.91%
Sub-Total		21,795	35,000	34,680	34,680	-0.91%
0115352	542005 Supplies & Equipment	1,696	5,000	4,000	1,812	0.00%
0115352	576050 Conference/Training	241	1,000	1,500	1,000	0.00%
Sub-Total		1,937	6,000	5,500	2,812	0.00%
Total Human Resources Budget		23,733	41,000	40,180	37,492	-8.56%

Grants Office		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0113151	511100 Personnel	26,476	47,050	65,000	65,000	38.15%
Sub-Total		26,476	47,050	65,000	65,000	38.15%
0113152	521600 Utilities	0	0	0	0	0.00%
0113152	542005 Supplies & Equipment	0	0	0	0	0.00%
0113152	576050 Conference/Training	0	0	0	0	0.00%
Sub-Total		0	0	0	0	0.00%
Total Grants Budget		26,476	47,050	65,000	65,000	38.15%

Accounting/Finance		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0113551	511100 Personnel	283,974	288,000	299,520	299,520	4.00%
Sub-Total		283,974	288,000	299,520	299,520	0.00%
0113552	521600 Utilities		625	625	625	0.00%
0113552	530200 Audit	44,023	45,000	49,000	49,000	8.89%
0113552	542005 Supplies & Equipment	3,351	2,900	2,900	2,900	0.00%
0113552	544350 Contract Services	39,320	39,898	39,898	37,913	-4.98%
0113552	576050 Conference/Training	4,141	7,000	5,000	5,000	-28.57%
Sub-Total		90,835	95,423	97,423	95,438	0.00%
Total Accounting Budget		374,809	383,423	396,943	394,958	3.01%

Assessor		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0114151	511100 Personnel	114,826	116,000	155,000	154,102	32.85%
Sub-Total		114,826	116,000	155,000	154,102	0.00%
0114152	521600 Utilities		510	0	0	-100.00%
0114152	542005 Supplies & Equipment	2,945	7,455	3,000	3,000	-59.76%
0114152	544350 Contract Services	22,094	40,000	20,000	20,000	-50.00%
0114152	576050 Conference/Training	504	1,000	1,500	1,500	50.00%
Sub-Total		25,543	48,965	24,500	24,500	-49.96%
Total Assessors Budget		140,369	164,965	179,500	178,602	8.27%

Treasurer/Collector/Procurement		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0114551	511100 Personnel	275,097	280,808	293,897	293,897	4.66%
Sub-Total		275,097	280,808	293,897	293,897	0.00%
0114552	521600 Utilities	871	880	1,200	1,200	36.36%
0114552	542005 Supplies & Equipment	30,240	37,624	37,500	35,726	-5.04%
0114552	544350 Contract Services	15,486	20,000	20,000	20,000	0.00%
0114552	576050 Conference/Training	2,654	2,200	2,200	2,200	0.00%
0114552	576100 Cherry Sheet Assessments	1	1	1	1	0.00%
Sub-Total		49,251	60,705	60,901	59,127	-2.60%
Total Treasurer/Collector/Procurement		324,348	341,513	354,798	353,024	3.37%

Town Attorney		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0115151	511100 Personnel	197,051				0.00%
Sub-Total		197,051	0	0	0	0.00%
0115152	521600 Utilities					
0115152	542005 Supplies & Equipment		95,000	95,000	95,000	0.00%
0115152	544350 Contract Services					
0115152	576050 Conference/Training					
Sub-Total		0	95,000	95,000	95,000	0.00%
Total Town Attorney Budget		197,051	95,000	95,000	95,000	0.00%

MIS		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0115551	511100 Personnel	51,708	50,755	92,727	92,727	82.70%
Sub-Total		51,708	50,755	92,727	92,727	0.00%
0115552	542005 Supplies & Equipment	12,668	12,663	12,663	11,615	-8.28%
0115552	544350 Contract Services	81,157	87,055	101,145	101,145	16.19%
0115552	576050 Conference/Training		3,500	3,000	3,000	-14.29%
Sub-Total		93,825	103,218	116,808	115,760	0.00%
Total MIS Budget		145,533	153,973	209,535	208,487	0.00%

Town Clerk		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0116151	511100 Personnel	166,990	164,000	164,000	169,438	3.32%
0116151	512005 Electional Personnel	9,359	20,000	20,500	20,500	2.50%
Sub-Total		176,349	184,000	184,500	189,938	0.00%
0116152	521600 Utilities					
0116152	542005 Supplies & Equipment	19,667	18,300	18,300	18,300	0.00%
0116152	544350 Contract Services	11,560	18,000	18,000	18,000	0.00%
0116152	576050 Conference/Training	205	300	300	300	0.00%
Sub-Total		31,432	36,600	36,600	36,600	0.00%
Total Town Clerk Budget		207,782	220,600	221,100	226,538	2.69%

Conservation Commission		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0117151	511100 Personnel	0	5,500	5,500	5,500	
Sub-Total		0	5,500	5,500	5,500	
Total Conservation Commission			5,500	5,500	5,500	

Airport Hazard Committee		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0148252	544350 Contract Services	171	4,000	4,000	2,000	-50.00%
Sub-Total		171	4,000	4,000	2,000	-50.00%
Total Airport Hazard Committee		171	4,000	4,000	2,000	-50.00%

Planning Board		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0117551	511100 Personnel		2,500	2,500	2,500	0.00%
Sub-Total		0	2,500	2,500	2,500	0.00%
0117552	542005 Supplies & Equipment	0	300	300	300	0.00%
0117552	544350 Contract Services	90	1,000	1,000	750	-25.00%
0117552	576050 Conference/Training		1,850	1,500	750	-59.46%
Sub-Total		90	3,150	2,800	1,800	-42.86%
Total Planning Board Budget		90	6,650	6,300	4,300	-23.89%

Appeals Board		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0124251	511100 Personnel	5,048	5,000	5,000	5,000	0.00%
Sub-Total		5,048	5,000	5,000	5,000	0.00%
0124252	542005 Supplies & Equipment	298	502	500	500	-0.40%
0124252	544350 Contract Services	1,566	1,000	1,000	1,000	0.00%
0124252	576050 Conference/Training					
Sub-Total		1,863	1,502	1,500	1,500	-0.13%
Total Appeals Board Budget		6,912	6,502	6,500	6,500	-0.03%

Inspectional Services		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0124151	511100 Personnel	152,059	299,627	286,340	286,340	-4.43%
Sub-Total		152,059	299,627	286,340	286,340	0.00%
0124152	521600 Utilities	1,714	1,182	2,500	2,500	111.51%
0124152	542005 Supplies & Equipment	2,385	4,000	6,000	4,445	11.13%
0124152	544350 Contract Services	5,948	12,000	12,000	12,000	0.00%
0124152	576050 Conference/Training	729	1,400	2,500	2,500	78.57%
	Clothing Allowance			1,575	1,575	
Sub-Total		10,776	18,582	24,575	23,020	23.88%
Total Inspectional Services Budget		162,834	318,209	310,915	309,360	-2.78%

Board of Health		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0151051	511100 Personnel	75,211	28,000	36,596	36,596	30.70%
Sub-Total		75,211	28,000	36,596	36,596	30.70%
0151052	521600 Utilities		1,000	1,500	1,000	
0151052	542005 Supplies & Equipment	2,762	3,000	5,500	2,795	-6.83%
0151052	544350 Contract Services	14,024	0	0	0	
0151052	576050 Conference/Training	2,002	500	500	500	0.00%
Sub-Total		18,788	4,500	7,500	4,295	-4.56%
Total Board of Health		93,999	32,500	44,096	40,891	25.82%

Total Central Government		2,184,853	2,538,851	2,621,799	2,609,126	2.77%
---------------------------------	--	------------------	------------------	------------------	------------------	-------

Public Education		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
Winthrop School System		16,446,457	16,950,000	17,979,378	17,416,000	2.75%
Total School Budget		16,446,457	16,950,000	17,979,378	17,416,000	2.75%

NE Vocational		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0132052	532500	746,228	747,349	871,411	871,411	16.60%
Total NE Vocation Budget		746,228	747,349	871,411	871,411	16.60%

Essex North Shore Agricultural School		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0132152	532501	0	107,910	62,868	62,868	
Total NE Vocation Budget		0	107,910	62,868	62,868	
Total Education Budget		17,192,685	17,805,259	18,913,657	18,350,279	3.06%

POLICE BUDGET						
Police		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0121051	511100 Personnel	2,085,880	2,088,936	2,127,111	2,127,111	1.83%
0121051	513100 Overtime	333,346	275,000	323,758	283,250	3.00%
0121051	514500 Holiday	80,219	88,252	89,650	89,650	1.58%
0121051	514700 Quinn Bill - Education Incentive	208,450	226,344	236,808	236,808	4.62%
Sub-Total		2,707,895	2,678,532	2,777,327	2,736,819	2.18%
0121052	521600 Utilities	59,107	49,524	60,000	60,000	21.15%
0121052	542005 Supplies & Equipment	25,510	27,000	27,000	27,000	0.00%
0121052	544350 Contract Services	70,583	69,200	69,200	69,200	0.00%
0121052	576050 Conference/Training	16,686	17,000	27,000	27,000	58.82%
Sub-Total		171,886	162,724	183,200	183,200	12.58%
Total Police Budget		2,879,781	2,841,256	2,960,527	2,920,019	2.77%

FIRE						
Fire		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0122051	511100 Personnel	1,909,992	1,999,621	2,189,956	2,142,771	7.16%
0122051	511103 Sick Time	9,400	14,200	14,200	14,200	0.00%
0122051	513100 Overtime	294,323	236,900	259,406	235,000	-0.80%
0122051	514500 Holiday	91,050	99,045	96,872	96,872	-2.19%
Sub-Total		2,304,766	2,349,766	2,560,434	2,488,843	5.92%
0122052	521600 Utilities	52,588	66,707	66,707	66,707	0.00%
0122052	542005 Supplies & Equipment	58,015	57,680	57,680	57,680	0.00%
0122052	544350 Contract Services	31,049	35,707	35,707	35,707	0.00%
0122052	576050 Conference/Training	4,480	15,365	15,365	15,365	0.00%
Sub-Total		146,132	175,459	175,459	175,459	0.00%
Total Fire Budget		2,450,897	2,525,225	2,735,893	2,664,302	5.51%

EMERGENCY MANAGEMENT						
Emergency Management		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0129151	511100 Personnel		0	0	0	
Sub-Total		0	0	0	0	0.00%
0129152	521600 Utilities	12,349	14,005	14,005	13,000	-7.18%
0129152	542005 Supplies & Equipment	2,649	4,112	4,112	4,019	-2.26%
0129152	544350 Contract Services	1,775	1,819	1,819	1,500	-17.54%
0129152	576050 Conference/Training		763	800	0	-100.00%
Sub-Total		16,773	20,699	20,736	18,519	0.00%
Total Emergency Management Budget		16,773	20,699	20,736	18,519	-10.53%

Animal Control		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0129251	511100 Personnel	42,089	42,885	44,623	44,623	4.05%
Sub-Total		42,089	42,885	44,623	44,623	4.05%
0129252	521600 Utilities	825	2,000	2,000	1,258	-37.10%
0129252	542005 Supplies & Equipment	1,369	1,700	1,700	1,400	-17.65%
0129252	544350 Contract Services	358	1,030	1,030	700	-32.04%
0129252	576050 Conference/Training	0	200	200	200	
Sub-Total		2,552	4,930	4,930	3,558	-27.83%
Total Animal Control Budget		44,641	47,815	49,553	48,181	0.77%

Municipal Enforcement/Hearing Officer		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0129351	511100 Personnel	12,000	16,000	16,320	16,320	2.00%
0129351	511101 Parking Enforcement		27,755	42,314	31,874	14.84%
Sub-Total		12,000	43,755	58,634	48,194	10.15%
0129352	521600 Utilities		840	840	840	
0129352	542005 Supplies & Equipment	7,904	7,905	11,000	8,000	1.20%
0129352	544350 Contract Services	27,517	27,544	27,544	27,544	0.00%
0129352	576050 Conference/Training	210	250	250	250	0.00%
Sub-Total		35,630	36,539	39,634	36,634	0.26%
Total Municipal Hearing Officer Budget		47,630	80,294	98,268	84,828	5.65%

Total Public Safety		5,439,722	5,515,289	5,864,977	5,735,849	4.00%
----------------------------	--	------------------	------------------	------------------	------------------	-------

Public Works

Highway Division		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0142051	511100 Personnel	430,066	455,063	491,187	487,187	7.06%
0142051	512110 Traffic Signal Labor	6,500	6,500	6,500	6,500	0.00%
0142051	513100 Overtime	22,845	25,000	29,000	29,000	16.00%
Sub-Total		459,412	486,563	526,687	522,687	7.42%
0142052	521600 Utilities	25,457	34,942	36,689	36,689	5.00%
0142052	529200 Trash Pick Up	991,788	1,106,294	1,131,186	1,131,186	2.25%
0142052	542005 Supplies & Equipment	148,513	90,098	110,000	105,231	16.80%
0142052	542006 Supplies & Equipment: Parks/Playgroui	83,978	5,000	5,000	5,000	
0142052	544350 Contract Services	3,100	84,700	94,700	94,700	11.81%
0142052	576050 Conference/Training	947	3,100	3,500	3,500	12.90%
Sub-Total		1,253,782	1,324,134	1,381,075	1,376,306	3.94%
Total Highway Budget		1,713,194	1,810,697	1,907,762	1,898,993	4.88%

Snow and Ice		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0142351	512120 Snow/Ice	59,693	0	0	0	
0142352	526800 Snow/ Ice Materials	167,467	90,000	110,000	110,000	22.22%
Total Snow and Ice Budget		227,160	90,000	110,000	110,000	22.22%

Building Maintenance Division		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0119251	511100 Personnel	144,580	167,944	219,712	219,712	30.82%
0119251	513100 Overtime	1,793	1,800	3,600	3,600	100.00%
Sub-Total		146,373	169,744	223,312	223,312	31.56%
0119252	521600 Utilities: Electric Town Hall ONLY	13,033	17,937	21,900	21,900	22.09%
0119252	542005 Supplies & Equipment	18,244	19,000	29,000	27,374	44.07%
0119252	544350 Contract Services	43,488	41,000	51,000	51,000	24.39%
0119252	576050 Conference/Training					
Sub-Total		74,765	77,937	101,900	100,274	28.66%
Total Property Maintenance Budget		221,138	247,681	325,212	323,586	30.65%

Cemetery Division		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0149151	511100 Personnel	168,324	170,512	196,093	196,093	15.00%
0149151	513100 Overtime	19,042	19,000	19,000	19,000	0.00%
Sub-Total		187,366	189,512	215,093	215,093	13.50%
0149152	521600 Utilities					
0149152	542005 Supplies & Equipment	8,400	8,977	12,600	12,600	40.36%
0149152	544350 Contract Services	7,597	7,600	11,400	10,198	34.18%
0149152	576050 Conference/Training	915	1,250	1,250	1,250	0.00%
Sub-Total		16,912	17,827	25,250	24,048	34.90%
Total Cemetery Budget		204,278	207,339	240,343	239,141	15.34%

Total Public Works Department		2,365,769	2,355,717	2,583,317	2,571,720	9.17%
--------------------------------------	--	------------------	------------------	------------------	------------------	--------------

Council On Aging		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0154151	511100 Personnel	114,256	144,807	150,657	149,586	3.30%
Sub-Total		114,256	144,807	150,657	149,586	3.30%
0154152	521600 Utilities	20,223	19,007	19,007	19,007	0.00%
0154152	530120 Home Care Donation		1,500	1,500	1,500	0.00%
0154152	539200 Elder Lunch Program	29,167	35,000	35,000	35,000	0.00%
0154152	542005 Supplies & Equipment	3,459	3,567	3,567	3,567	0.00%
0154152	544350 Contract Services	2,561	2,829	4,500	4,500	59.07%
Sub-Total		55,409	61,903	63,574	63,574	2.70%
Total Council On Aging Budget		169,665	206,710	214,231	213,160	3.12%

Veterans Agent		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0154351	511100 Personnel	35,009	35,526	55,000	37,686	6.08%
Sub-Total		35,009	35,526	55,000	37,686	6.08%
0154352	521600 Utilities			600	600	
0154352	542005 Supplies & Equipment	754	500	2,500	2,500	400.00%
0154352	544350 Contract Services	99,976	64,000	155,000	116,216	81.59%
0154352	576050 Conference/Training	2,318	1,000	2,400	2,400	140.00%
Sub-Total		103,048	65,500	160,500	121,716	85.83%
Total Veterans Agent Budget		138,057	101,026	215,500	159,402	57.78%
Total Human Services		307,722	307,736	429,731	372,563	21.07%

Culture						
Library & Museum		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0161051	511100 Personnel	297,173	318,527	328,911	329,056	3.31%
Sub-Total		297,173	318,527	328,911	329,056	3.31%
0161052	521600 Utilities	26,115	25,504	25,504	25,504	0.00%
0161052	542005 Supplies & Equipment	90,136	81,050	90,136	90,136	11.21%
0161052	544350 Contract Services	3,777	3,800	3,777	3,777	-0.61%
0161052	576050 Conference/Training	1,636	2,500	2,000	2,000	-20.00%
0161052	586005 Noble Contract System	47,831	49,490	47,831	47,831	-3.35%
Sub-Total		169,494	162,344	169,248	169,248	4.25%
Total Library Budget		466,668	480,871	498,159	498,304	3.63%
Total Culture Budget		466,668	480,871	498,159	498,304	3.63%

Debt Service						
Debt Service		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0171052	591120 Garage Bond Principal	110,000	110,000	0	0	-100.00%
0171052	591140 Cummings School Principal	225,000	235,000	258,000	258,000	9.79%
0171052	591140 Fort Banks School Principal	375,000	385,000	400,000	400,000	3.90%
0171052	591140 New High School Principal	0	0	498,000	498,000	
0171052	591155 Cemetery Bond Principal	50,000	50,000	50,000	50,000	0.00%
Total Principal Debt Service		760,000	780,000	1,206,000	1,206,000	54.62%

Debt Interest Payments						
Debt Interest Payments		Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0171152	591120 Garage Bond Interest	13,200	6,600	0	0	-100.00%
0171152	591540 Cummings School Interest	144,797	135,797	87,811	87,811	
0171152	591540 Fort Banks School Interest	88,731	80,181	70,850	70,850	
0171152	591540 New High School Interest	233,529		1,714,929	1,714,929	
0171152	591155 Cemetery Bond Interest	9,250	7,750	6,250	6,250	-19.35%
Total Interest Payments		489,507	230,328	1,879,840	1,879,840	716.16%
Total Debt Service		1,249,507	1,010,328	3,085,840	3,085,840	205.43%

Benefits

Employee Benefits			Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0191051	517100	Workers Compensation	113,823	150,515	153,525	153,525	2.00%
0191051	517200	Unemployment	17,113	105,712	105,712	105,712	0.00%
0191051	517510	Group INS-Town/Retiree/RMT	2,752,889	3,212,769	3,436,056	3,436,056	6.95%
0191051	517520	Group Ins-School	2,730,895	2,581,240	2,760,636	2,760,636	6.95%
0191051	517530	Police/Fire Medical	18,594	30,000	30,000	30,000	0.00%
0191051	517910	Medicare-Town	117,112	116,994	119,334	119,334	2.00%
0191051	517920	Medicare-School	210,429	228,736	228,736	228,736	0.00%
Total Employee Benefits			5,960,855	6,425,966	6,834,000	6,834,000	6.35%

Retirement			Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0191151	517700	Pension Appropriation	2,591,384	2,685,759	2,741,050	2,741,050	2.06%
Total Retirement Budget			2,591,384	2,685,759	2,741,050	2,741,050	2.06%

Shared Expenses			Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
0142552	521104	Street Lights (Contract, Utility Cost, Up	176,273	170,000	170,000	170,000	0.00%
0142552	521110	Gasoline/Diesel	180,219	179,417	179,417	179,417	0.00%
0142552	521166	General Insurance	336,888	381,793	391,338	391,338	2.50%
0142552	521300	Heat	14,265	25,000	30,000	30,000	20.00%
0142552	530015	Telephone	44,198	40,000	40,000	40,000	0.00%
Total Shared Expenses			751,844	796,210	810,755	810,755	1.83%
			9,304,083	9,907,935	10,385,805	10,385,805	4.82%

Capital Improvement Plan			Expended FY2014	Voted FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
Capital Improvement Budget			515,729	222,500	200,000	67,650	-69.60%
Total Capital Improv Budget			515,729	222,500	200,000	67,650	-69.60%

Budget Snapshot

	Actual FY2014	Recap FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
Revenue					
<i>Property Taxes</i>					
PY Levy Limit per REI	24,656,686	24,760,131	25,558,274	25,558,274	3.22%
Prop 2 1/2 %		619,003	638,957	638,957	3.22%
New Growth		166,153	120,000	150,000	-9.72%
Levy Limit per RECAP	24,656,686	25,545,287	26,317,231	26,347,231	3.14%
Debt Exclusion					
School Building	1,067,057	835,978	3,029,590	3,029,590	262.40%
Max Allowable Levy per RECAP	25,723,743	26,381,265	29,346,821	29,376,821	11.35%
State Aid					
Cherry Sheet Revenue	9,991,695	10,364,086	10,527,494	10,573,143	2.02%
Cherry Sheet Offsets	-196,963	-201,431	-86,895	-86,895	
Net State Aid:	9,794,732	10,162,655	10,440,599	10,486,248	3.18%
Local Estimated Receipts					
Local Receipts	3,590,007	2,659,035	2,936,909	2,936,909	10.45%
Massport	Moved to Est. Receipts for FY2014	900,000	900,000	900,000	0.00%
MWRA	Moved to Est. Receipts for FY2014	763,103	763,103	763,103	0.00%
Total Local Estimated Receipts:	5,253,110	4,322,138	4,600,012	4,600,012	6.43%
Other Sources of Revenue					
Free Cash	200,000	0	0	0	
Overlay Surplus					
Cemetery Lots	26,522	26,522	26,522	26,522	0.00%
Enterprise Funds Indirect Costs Appropriated in GF	330,044	330,044	282,121	282,121	-14.52%
Sale of Land/Property Fund (capital expenditures)					
Total Other Sources of Revenue:	556,566	356,566	308,643	308,643	-13.44%
Total General Fund Sources of Revenue:	41,328,151	41,222,624	44,696,075	44,771,724	8.61%
Expenditures					
Town Council	217,461	225,037	221,801	221,801	-1.44%
Town Manager	263,286	493,929	461,631	459,673	-6.94%
Grants Office	26,476	47,050	65,000	65,000	38.15%
Human Resources	23,733	41,000	40,180	37,492	-8.56%
Town Accountant	374,809	383,423	396,943	394,958	3.01%
Board of Assessors	140,369	164,965	179,500	178,602	8.27%
Treasurer/Collector	324,348	341,513	354,798	353,024	3.37%
Town Counsel	197,051	95,000	95,000	95,000	0.00%
MIS Department	145,533	153,973	209,535	208,487	35.40%
Town Clerk	207,782	220,600	221,100	226,538	2.69%
Airport Hazard Committee	171	4,000	4,000	2,000	-50.00%
Conservation Commission	0	5,500	5,500	5,500	
Planning Board	90	5,650	5,300	4,300	-23.89%
Inspectional Services	162,834	318,209	310,915	309,360	-2.78%
Board of Health	93,999	32,500	44,096	40,891	25.82%
Appeals Board	6,912	6,502	6,500	6,500	-0.03%
Benefits					
Employee Benefits	5,960,855	6,425,966	6,834,000	6,834,000	6.35%
Retirement	2,591,384	2,685,759	2,741,050	2,741,050	2.06%
Shared Expenses	751,844	796,210	810,755	810,755	1.83%
Debt					
Debt Service	1,249,507	1,010,328	3,085,840	3,085,840	205.43%
Capital Improvement					
Capital Budget	515,729	222,500	200,000	67,650	-69.60%

Public Education					
School Department	16,446,457	16,950,000	17,979,378	17,416,000	2.75%
N.E. Vocational School	746,228	747,349	871,411	871,411	16.60%
Essex County Agricultural School	0	107,910	62,868	62,868	100.00%
Public Safety					
Police	2,879,781	2,841,256	2,960,527	2,920,019	2.77%
Fire	2,450,897	2,525,225	2,735,893	2,664,302	5.51%
Emergency Managem	16,773	20,699	20,736	18,519	-10.53%
Animal Control	44,641	47,815	49,553	48,181	0.77%
Municipal Hearing	47,630	80,294	98,268	84,828	5.65%
Public Works					
DPW (Highway)	1,713,194	1,810,697	1,907,762	1,898,993	4.88%
Snow and Ice	227,160	90,000	110,000	110,000	
DPW (Cemetery)	204,278	207,339	240,343	239,141	15.34%
DPW (Property Maintenance)	221,138	247,681	325,212	323,586	30.65%
Culture					
Library	466,668	480,871	498,159	498,304	3.63%
Human Services					
Veterans Agent	138,057	101,026	215,500	159,402	57.78%
Council on Aging	169,665	206,710	214,231	213,160	3.12%
Total General Fund Expenditures/Appropriations	39,026,738	40,144,486	44,583,284	43,677,135	8.80%

	Final FY2014	RECAP FY2015	Submitted FY2016	Recommended FY2016	Change 2015 vs 2016
Other Amounts Raised					
Estimated deficits to be raised (Snow & OPEB Trust	130,030	147,160	150,000	150,000	1.93%
OPEB Trust	0	50,000	50,000	50,000	
Cherry Assessments	636,101	612,520	648,737	694,589	13.40%
Overlay	198,712	268,458	200,000	200,000	-25.50%
Total General Fund Uses	39,991,581	41,222,624	45,632,021	44,771,724	8.61%

Surplus/Deficit	1,336,570	0	-935,946	0
------------------------	------------------	----------	-----------------	----------

Sewer Revenues (901)	Actual	Voted	Submitted	Recommended	Change
	FY 2014	FY 2015	FY 2016	FY 2016	2015 vs 2016
User Charges	4,856,256	4,606,322	4,606,322	4,606,322	0.00%
Other Sources (Sewer Retained Earnings)			77,739	77,739	
Interest Income		20,000		20,000	0.00%
Investment Income	744	1,000			
Total Revenue	4,857,000	4,627,322	4,684,061	4,704,061	1.63%

Sewer Expenses (901)	Expended	Voted	Submitted	Recommended	Change
	FY 2014	FY 2015	FY 2016	FY 2016	2015 vs 2016
Personnel					
90151 511000 Personnel	429,073	458,064	486,012	486,012	5.75%
90151 513000 Overtime	44,654	44,000	44,000	44,000	0.00%
MIIA Insurances	24,115	24,115	30,223	30,223	20.21%
90151 517500 Group Insurance	92,885	93,814	122,351	122,351	23.32%
90151 517700 Retirement	88,857	91,523	102,886	102,886	11.04%
SUB-TOTAL	679,584	711,516	785,472	785,472	0.00%

Expenses					
90152 521600 Utilities	52,302	54,170	54,170	54,170	0.00%
90152 542005 Supplies & Equipment	121,183	118,835	118,835	118,835	0.00%
90152 544350 Contract Services	89,696	86,072	86,072	86,072	0.00%
90152-544352 NPDES Contract Services	24,950	25,000	35,000	35,000	28.57%
90152 576050 Conference/Training	4,155	4,200	4,500	4,500	6.67%
90152 563500 MWRA Assessment	3,161,934	3,223,057	3,319,749	3,300,000	2.33%
90152 591500 General Fund Transfer	174,047	174,047	148,736	148,736	-17.02%
90152 576100 Reserve		42,500	42,500	42,500	0.00%
90152 586200 Debt	101,926	101,926	72,776	72,776	-40.05%
SUB-TOTAL	3,730,193	3,829,807	3,882,338	3,862,589	0.85%
TOTAL OPERATING COSTS:	4,409,777	4,541,323	4,667,810	4,648,061	2.30%

Sewer Capital Costs					
Sewer Vac Truck		48,000	48,000	48,000	
Dump Truck/Pick-up	8,000	8,000	8,000	8,000	
Total Capital Expenditures:	8,000	56,000	56,000	56,000	

OVERALL TOTAL SEWER:	4,417,777	4,597,323	4,723,810	4,704,061	2.27%
-----------------------------	------------------	------------------	------------------	------------------	--------------

<i>Estimated Revenue over Expenses</i>	<i>439,223</i>	<i>29,999</i>	<i>(39,749)</i>	<i>(0)</i>	
--	----------------	---------------	-----------------	------------	--

Water Revenues (902)	Actual	Voted	Submitted	Recommended	Change
	FY 2014	FY 2015	FY 2016	FY 2016	2015 vs 2016
User Charges	2,941,143	2,840,682	2,840,682	3,055,288	7.02%
Other Sources (Water Retained Earnings)				205,244	
Interest Income		15,000		30,000	50.00%
Investment Income	492	500			
Total	2,941,635	2,856,182	2,840,682	3,290,532	13.20%

Water Expenses (902)	Expended	Voted	Submitted	Recommended	Change
	FY 2014	FY 2015	FY 2016	FY 2016	2015 vs 2016
Personnel					
90251 511000 Personnel	360,230	389,365	417,571	417,571	6.75%
90251 513000 Overtime	41,109	43,651	46,000	46,000	5.11%
MIAA Insurance	11,032	20,661	33,632	33,632	38.57%
90251 517300 D.E.P.	3,888	6,250	6,250	6,250	0.00%
90251 517500 Group & General Ins	64,568	65,214	86,176	86,176	24.33%
90251 517700 Retirement	95,551	95,551	89,668	89,668	-6.56%
SUB-TOTAL	576,378	620,692	679,297	679,297	8.63%

Expenses					
90252 521600 Utilities	22,599	31,778	31,778	31,778	0.00%
90252 542005 Supplies & Equipment	112,847	108,008	118,808	118,808	9.09%
90252 544350 Contract Services	139,306	136,850	136,850	136,850	0.00%
90252 576050 Conference/Training	4,000	4,000	4,000	4,000	0.00%
90252 563500 MWRA Assessment	1,429,691	1,454,744	1,498,386	1,629,550	10.73%
90252 576100 Reserve		40,000	40,000	40,000	0.00%
90252 581500 Debt Service	277,760	305,260	533,960	533,960	42.83%
90252 591500 General Fund Transfer	136,250	136,250	97,689	97,689	-39.47%
SUB-TOTAL	2,122,453	2,216,890	2,461,471	2,592,635	14.49%

TOTAL OPERATING COSTS: 2,698,832 2,837,582 3,140,768 3,271,932 13.28%

Capital Items					
Water Backhoe		18,600	18,600	18,600	
OVERALL TOTAL WATER COSTS:	2,698,832	2,856,182	3,159,368	3,290,532	13.20%
<i>Estimated Revenue over Expenses</i>	<i>242,803</i>	<i>0</i>	<i>(318,686)</i>	<i>(0)</i>	

Meter Upgrade Activity

Funding					
Meter Upgrade Fees				150,000	
Appropriation					
Radio Read Meters Project				150,000	

EB Newton Revenue (724)	Actual FY 2014	Voted FY 2015	Submitted FY 2016	Voted FY 2016	Change 2015 vs 2016
Rental Income	80,551	87,725	88,700	88,700	1.10%
Donations					
General Fund Transfer					
Total	80,551	87,725	88,700	88,700	1.10%

EB Newton Expenses (724)	Actual FY 2014	Voted FY 2015	Submitted FY 2016	Voted FY 2016	Change 2015 vs 2016
---------------------------------	---------------------------	--------------------------	------------------------------	--------------------------	--------------------------------

Personnel					
7245-511000 Personnel	10,629	11,800	12,000	12,000	1.67%
SUB-TOTAL	10,629	11,800	12,000	12,000	1.67%

Expenses					
7245-521600 Utilities	34,806	30,000	33,532	33,532	10.53%
7245-542005 Supplies & Equipment	4,325	9,000	7,750	7,750	-16.13%
7245-544350 Contract Services	2,229	8,000	9,600	9,600	16.67%
7245-524001 EB Newton Maint. & Repairs	11,415	12,500	8,818	8,818	-41.76%
7245-585801 Capital Improvements	2,235	3,475	5,000	5,000	30.50%
7245-576100 Reserve		12,950	12,000	12,000	-7.92%
Other					
SUB-TOTAL	55,010	75,925	76,700	76,700	1.01%
Total	65,639	87,725	88,700	88,700	1.10%

<i>Estimated Revenue over Expenses</i>	14,912	0	0	0	
--	--------	---	---	---	--

BUDGET PROJECTIONS 2015 - 2019
PROJECTED 2.5% INCREASE IN APPROPRIATIONS

	Projected Increase	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
USES OF RESOURCES (AMOUNTS TO BE RAISED):						
APPROPRIATIONS:						
ANNUAL BUDGET General Fund	2.5%	40,697,545	41,714,984	42,757,858	43,826,805	44,922,475
Excluded Debt		3,029,590	3,038,425	3,029,250	3,033,575	3,031,125
ANNUAL BUDGET Water Enterprise	2.5%	3,290,532	3,372,795	3,457,115	3,543,543	3,632,132
ANNUAL BUDGET Sewer Enterprise	2.5%	4,704,061	4,821,663	4,942,204	5,065,759	5,192,403
ANNUAL BUDGET Harbor Enterprise	2.5%	360,157	369,161	378,390	387,850	397,546
ANNUAL BUDGET Recreation Enterprise	2.5%	290,196	297,451	304,887	312,509	320,322
ANNUAL BUDGET Rink Enterprise	2.5%	<u>360,000</u>	<u>369,000</u>	<u>378,225</u>	<u>387,681</u>	<u>397,373</u>
TOTAL APPROPRIATIONS		52,732,081	53,983,478	55,247,930	56,557,722	57,893,375
OTHER LOCAL EXPENDITURES:						
SNOW & ICE DEFICIT	Entry	150,000	150,000	150,000	150,000	150,000
OTHER AMOUNTS RAISED	Entry					
TOTAL OTHER LOCAL EXPENDITURES		150,000	150,000	150,000	150,000	150,000
STATE/COUNTY CHARGES (Ch. Sheet)	1.5	694,589	705,008	715,583	726,317	737,211
LESS: ALLOW. FOR ABATEMENTS/EXEMPT ENTRY		200,000	225,000	225,000	225,000	225,000
TOTAL USES OF RESOURCES		<u>53,776,670</u>	<u>55,063,486</u>	<u>56,338,513</u>	<u>57,659,038</u>	<u>59,005,587</u>
SOURCES OF FUNDING :						
PROPERTY TAXES 2 1/2 LEVY LIMIT	2.5%	26,197,231	27,005,912	27,783,559	28,606,273	29,449,555
NEW GROWTH	Entry	150,000	100,000	125,000	125,000	125,000
DEBT EXCLUSIONS	Entry	<u>3,029,590</u>	<u>3,038,425</u>	<u>3,029,250</u>	<u>3,033,575</u>	<u>3,031,125</u>
TOTAL PROPERTY TAXES		29,376,821	30,144,337	30,937,809	31,764,848	32,605,680
STATE AID; SECTION III - a	1.5%	10,573,143	10,731,740	10,892,716	11,056,107	11,221,949
STATE AID OFFSETS	Entry	<u>-86,895</u>	<u>-86,895</u>	<u>-86,895</u>	<u>-86,895</u>	<u>-86,895</u>
NET STATE AID		10,486,248	10,644,845	10,805,821	10,969,212	11,135,054
ESTIMATED LOCAL RECEIPTS	1.5%	2,936,909	2,980,963	3,025,677	3,071,062	3,117,128
MISCELLANEOUS RECURRING Massport	0.0%	900,000	900,000	900,000	900,000	900,000
MISCELLANEOUS RECURRING MWRA	0.0%	<u>763,103</u>	<u>763,103</u>	<u>763,103</u>	<u>763,103</u>	<u>763,103</u>
TOTAL ESTIMATED LOCAL RECEIPTS		4,600,012	4,644,066	4,688,780	4,734,165	4,780,231
ENTERPRISE FUNDS						
WATER FUND EST REVENUES	Linked	3,290,532	3,372,795	3,457,115	3,543,543	3,632,132
SEWER FUND EST REVENUES	Linked	4,704,061	4,821,663	4,942,204	5,065,759	5,192,403
HARBOR FUND EST REVENUES	Linked	360,157	369,161	378,390	387,850	397,546
RECREATION FUND EST REVENUES	Linked	290,196	297,451	304,887	312,509	320,322
RINK FUND EST REVENUES	Linked	<u>360,000</u>	<u>369,000</u>	<u>378,225</u>	<u>387,681</u>	<u>397,373</u>
TOTAL ENTERPRISE FUND SOURCES		9,004,946	9,230,070	9,460,821	9,697,342	9,939,775
OTHER AVAILABLE FUNDS:						
Overlay Suplus	Entry					
Cemetery Lots	Entry	26,522	26,522	26,522	26,522	26,522
Indirect Costs Enterprise Funds	Entry	282,121	282,121	282,121	282,121	282,121
TOTAL OTHER AVAILABLE FUNDS		<u>308,643</u>	<u>308,643</u>	<u>308,643</u>	<u>308,643</u>	<u>308,643</u>
TOTAL SOURCES OF REVENUE		<u>53,776,670</u>	<u>54,971,960</u>	<u>56,201,875</u>	<u>57,474,211</u>	<u>58,769,383</u>
PROJECTED SURPLUS (DEFICIT)		<u>0</u>	<u>-91,526</u>	<u>-136,638</u>	<u>-184,828</u>	<u>-236,203</u>