Town of Chelmsford
Massachusetts

Proposed Fiscal Year 2016 Budget
and
Capital Improvement Plan

Paul E. Cohen
Town Manager

April 22, 2015

CHELMSFORD

A READER'S GUIDE TO THE BUDGET

Budget documents traditionally are not easy to read. One reason is that most of us do not work with written budgets everyday and thus are uncertain as to what we should read. Budgets involve numbers, which make some people uncomfortable. Also, your time is limited and you want to make the best use of your efforts by reading only the essential sections. In order to address these issues, and to assist interested readers in making the budget understandable, we would like to suggest that it be read in the following order:

First, Appendix D at the back of this document contains a **Glossary of Terms** that the reader may want to refer to when using this document.

Second, the **Town Manager's Budget Message** (pages 1-7) contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided in the current fiscal year as well as what will be provided during the upcoming fiscal year. Immediately following the Budget Message is the Town's **Vision Statement** and a general **Community Profile**.

Third, the budget itself is contained in **Budget Highlights & Summaries Section A**. This segment provides budget summaries which display revenue and expenditure histories as well as proposed appropriations for the coming fiscal year. This section identifies significant budget issues, and explains the Town Manager's rational for budget recommendations.

Fourth, since the budget document is designed to present summary information first, and progressively become more in-depth, Sections B through F are designed to provide **Departmental Detail** according to functional budget categories such as Public Safety, Community Services, etc. Within each Department, detailed budgeted costs are shown for each line item under personnel and expenses. Staffing levels are also included for the upcoming fiscal year. These sections explain in detail how the expenditures contained in the Budget Highlights section were developed and what Town services will be provided.

Fifth, Section G contains information on **Miscellaneous Expense Categories** such as Employee Benefits, Insurance, Debt Service, Non-Appropriated Expenses and the FY2016 Warrant Articles. Lastly, Section H details the FY2016 **Capital Projects Budget** and contains detailed information on the Town's **Capital Improvement Program.**

TOWN OF CHELMSFORD
MASSACHUSETTS

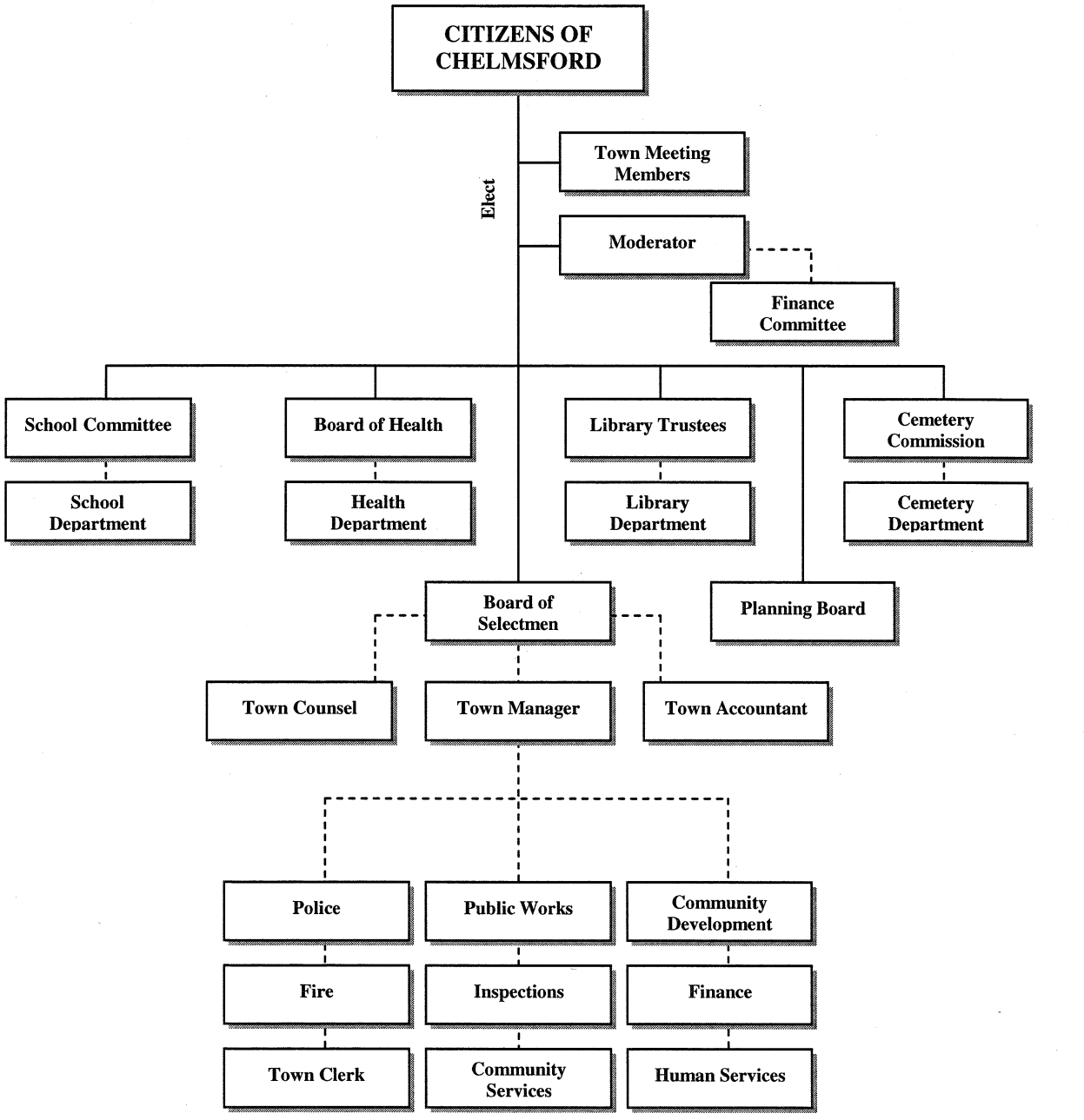


Town Manager's Recommended Annual Budget
For the Fiscal Year
Beginning July 1, 2015 and ending June 30, 2016

Board of Selectmen

Matthew J. Hanson, Chairman
Robert P. Joyce, Vice Chair
Laura A. Merrill , Clerk
Janet L. Askenburg
George R. Dixon, Jr.

Town Organizational Chart



Fiscal Year 2016 Annual Budget

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Town Manager

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April 16, 2015

To the Board of Selectmen, Finance Committee, Town Meeting Representatives, Town Officials, and Chelmsford Residents:

In accordance with the provisions of the Massachusetts General Laws and the Town of Chelmsford Home Rule Charter, I hereby present the Town of Chelmsford's proposed Fiscal Year 2016 Operating Budget and Capital Improvement Plan. This year's operating budget totals $118,944,700. The Sewer Enterprise Fund equals $3,715,488. The Town's capital expenditure needs amount to $3,271,491.

The proposed budget is once again essentially a level services budget. The current fiscal year's governmental operations and service levels are continued for another year. To maintain the existing level of town services requires a transfer of $500,000 from the Town's General Stabilization Fund. The plan is to restore this same amount of funding to the Stabilization Fund at the Fall Annual Town Meeting after the Massachusetts Department of Revenue certifies the Town's Free Cash as of July 1, 2015 after the close of the current fiscal year. Therefore, the Town would not be operating at a deficit by expending more money than the total amount of revenue that it receives in a given fiscal year.

The economic recovery continues across the Commonwealth and the nation. The town's unemployment rate has fallen to the pre-2008 recession level of approximately 3.9%. The average single-family assessed home valuation has increased by 4.98% during the past year to $338,435. The stock market continues to close at record highs. Interest rates remain at historic lows; however, lenders maintain strict borrowing standards. It appears as though the economy will continue along this path as there has not been an appreciable increase in inflation.

Newly-elected Governor Charlie Baker's proposed FY16 State budget contained disappointing levels of local aid funding. The Governor proposes to increase the main municipal local aid account known as Unrestricted General Government Aid by 3.6%. He also proposes an increase of only $20/student in Chapter 70 education funding for the Town of Chelmsford and for a majority of school districts across the state. Reductions in the Town's reimbursements for charter school tuitions and increases in the assessments for school choice and charter school tuitions results in a net increase of only $28K in State aid.

Legislative leaders have not adopted a local aid resolution. Therefore, the final local aid amounts will not be known until the State budget is adopted in late June. Governor Baker's proposal to increase the Town of Chelmsford's Chapter 70 by $20/student would results in an increase of $101,120 (.98%) in State education funds to $10,447,738. He proposes to increase Unrestricted General

Government Aid by $162,588 (3.60%) to $4,678,930. Chelmsford's Unrestricted General Government Aid would be only $207,057 (4.6%) greater than the level from six years ago.

Local receipts are forecast to increase by $476,956 (5.68%) during the upcoming fiscal year. The improvement is largely attributed to strong motor vehicle excise tax collections.

Budget Principle

This year's budget continues to be based upon the fundamental principle that the **Town's recurring revenues shall equal its recurring expenses**. However, the proposed operating budget includes $500K in funding from the General Stabilization Fund. At the end of the fiscal year on June 30, the Town will generate at least this amount in Free Cash as a result of unexpended balances in departmental budgets and from actual revenues exceeding the budgetary estimates. As long as the level of Free Cash generated and restored to the General Stabilization Fund does not exceed the amount withdrawn from the General Stabilization Fund, then the Town will not be operating at a deficit.

As of March 31, 2014, the Town had a balance of over $8.6 million in the Stabilization Fund. It is a sound financial practice for a community to maintain a fund balance of approximately 5 – 10% of its operating budget. The proposed Town operating budget is approximately $119 million. Therefore, the Town would have a General Stabilization Fund balance equal to 7.2% of the Town's budget, which is below the midpoint of the targeted range. A low fund balance contributed to the downgrade in the Town's bond rating in June 2007. In June 2012, Standard & Poor's restored the Town's AA bond rating. This rating was increased to AA+ in January 2014. This is the first time that the Town has achieved this bond rating, which is a step below the highest rating of AAA.

Budget Summary

The proposed $118,944,700 FY16 operating budget would fund all Town operations within the property tax limitations of Proposition 2 ½. The major sources of funding for the budget are $89,995,378 from the property tax levy, $16,091,473 in State aid, and $8,876,956 in local receipts.

This year's budget maintains the current service and staffing level of governmental operations. The budget contains a 2% increase to the union and non-union employee pay schedules. All of the Town's collective bargaining agreements, with the exception of the two police unions, expire on June 30, 2016. The Town has not reached agreement with either the police patrol officers or the sergeants unions. Their agreements expired on June 30, 2013.

The budget provides a $1,529,559 increase in funding for the Chelmsford Public Schools. The proposed School Department operating budget totals $52,400,000. This 3.01% funding increase is above the adjusted current fiscal year School Department budget, which included funding for the payment of prior fiscal year operating costs. Adjusting for the funds allocated to the payment for unpaid bills, results in a 3.58% budgetary increase of $1.8M. The additional funding will address the fixed cost increases of over $1M for step and degree employee compensation costs, as well as the costs for special education services.

The Town's assessment for Nashoba Valley Technical High School increases by $249,236 (9.70%). This increased assessment reflects the enrollment of 12 additional Chelmsford students at the vocational high school. As of October 1, 2014, Chelmsford has a total of 185 students (26.28%) of the district members' 704

student enrollment. The assessment increase exceeds the required net change in the Town's minimum funding contribution required under the State's educational finance law by $105,114.

Health insurance costs continue to comprise a significant share of the Town's budget. The Town's adoption of the 2011 municipal health insurance reform law altered the employee and retiree health plan benefits to adjust to a level that is equivalent to those provided under the most-subscribed plans under the Massachusetts Group Insurance Commission. The premiums for active employees and non-Medicare retiree health plans have increased by 7.3%. The health insurance budget increases by $649,000. The proposed budget for health insurance equals $10.45M, which means that almost one out of every 11 dollars in the Town's operating budget is expended on health care.

An additional $612,334 (9.44%) is budgeted to fund the Town's assessment to the Middlesex County Retirement System. The Town's assessment for the upcoming fiscal year is $7,096,040. Almost $5.8M of this assessment is payment towards the Town's unfunded $88.4M pension liability. The unfunded pension liability is scheduled to be paid off in the year 2035.

The proposed FY16 operating budget maintains a $1M funding level towards the Town's $86.7M unfunded Other Post Employment Benefits (OPEB) liability. The proposed funding represents only 43% of the annual amount of $2.3M that is projected to eliminate this liability by 2045. Therefore, this liability will continue to significantly increase in the upcoming fiscal year. Thus far, the State Legislature has not enacted any OPEB reform legislation.

Capital Expenditure Plan

To meet the Town's ongoing capital expenditure needs, the budget includes a $3.27 million capital improvements program. Funds will be allocated to renovate the restrooms at the 40 year-old Chelmsford High School, and to address the School Department's technology needs such as the completion of the wireless networks at the elementary schools, the installation of additional security cameras, and the placement of additional smart boards in the classrooms. Capital investment would also fund a replacement excavator, a fitness room at the senior center, and the renovation of the sunporch at the senior center into a wifi café. The Town would also undertake road, sidewalk, and drainage improvements.

Property Tax Revenue

The Fiscal Year 2016 operating budget amounts to $118,944,700. Property taxes comprise 76% of the Town's revenue for its operating budget. The Town's property tax levy is projected to increase by $3,400,609 (3.44%) to a total of $89,995,378. This includes the allowed $2,050,609 increase in the property tax levy available under the provisions of Proposition 2 ½. It also includes an estimated increase of $1,350,000 of new growth in the property tax base.

The amount of excluded debt to fund the debt service for the sewer expansion, the high school and middle school renovation projects, and the new DPW facility decreases by $440,989. The projected excluded debt service for the upcoming fiscal year is reduced to $4,570,411.

During this difficult period of limited State aid, the Town has experienced continued growth in its property tax assessment. During the past five years (FY10–FY15), the average single-family property tax bill in the Town of Chelmsford has increased from $5,267 to

$6,329. This is a 20.16% increase of $1,062, which is significantly more than an annual compounded increase of 2.5%. This is a result of the shift in property valuations from commercial and industrial towards residential. Also, within the residential property classification, there has been shift in valuation towards single-family homes from condominium and multi-family properties.

The fact that Chelmsford's statewide ranking in the amount of its average single-family property tax bill has fallen from 67th in FY10 to 69th in FY15 indicates that the growth in the Town's property tax levy is in line with the overall increase across the Commonwealth. Moreover, this ranking is better than the 63rd ranking from a decade ago.

State Aid

The State's fiscal deficit and this past winter's operational problems with the MBTA system have legislative leaders confronting the difficult challenges in the growth of entitlement programs; the increased costs of health care; the necessary investment to repairs state bridges, highways, and other infrastructure; and the increased operating costs for the MBTA. This limits the amount of assistance that the State can provide to municipalities. Governor Charlie Baker's proposed FY16 State budget only increases the Town's Chapter 70 education aid by $20/student (.98%) and increases Unrestricted General Government Aid by $162,588 (3.60%). The Town would receive approximately $16.09M in local aid for Fiscal Year 16. Unfortunately, this funding level would not equal the total amount that the Town received seven years ago in Fiscal Year 2009.

Chapter 70 education aid at a projected funding level of $10,447,738 would comprise approximately 2/3rd of local aid for the upcoming fiscal year. Unrestricted General Government Aid is funded at $4,678,930. The balance of local aid is largely comprised of School Choice receiving tuition ($347,643), charter school tuition reimbursement ($206,567), reimbursement for exemptions for elderly and veterans property tax relief programs ($184,328), and reimbursement for 75% of the Town's prior year expenditures for veteran's benefits ($170,487).

The projected $16.09M in local aid will be significantly offset by approximately $2.1M in local aid assessments. State assessments for charter school and school choice tuitions are estimated to total $1,766,582. This is an increase of $187,863 (11.90%) over the current fiscal year.

OPEB Liability Trust Fund

Funding $1M towards the Town's OPEB liability is an effort to adhere to the principal that the Town's recurring revenues will meet its recurring costs. For the past three fiscal years, Town Meeting has funded this amount into the OPEB Liability Trust Fund. The balance in the trust fund is approximately $3.8M.

The Town's unfunded OPEB liability is approximately $87M. The Town increased its OPEB liability by over $3M during the past fiscal year. Chelmsford would need to appropriate $2.3M annually over the next 30 years to eliminate this liability. The State Legislature has not enacted any OPEB reform legislation. Reforms could reduce the Town's liability by one-third to one-half. Therefore, a $1M annual funding level into the OPEB trust fund remains reasonable at this time.

General Stabilization Fund

The current General Stabilization Fund balance is $8.6M. Sound financial practice and the Town's fiscal policy provide that the Town should maintain combined Free Cash and Stabilization Fund balances that total between

5% and 10% of the Town's operating expenditures. The current balance of the Town's General Stabilization Fund represents 7.2% of the Town's proposed FY16 $119 million operating budget. This reserve level provides the Town with financial flexibility and resulted in Standard & Poor's upgrading the Town's bond rating in January 2014 from AA to AA+.

The proposed FY16 operating budget appropriates $500K from the General Stabilization Fund to maintain the current level of town services. It is anticipated that the Town will generate Free Cash at the end of the current fiscal year on June 30 in order to replenish the General Stabilization Fund at the 2015 Fall Annual Town Meeting. Provided that the General Stabilization Fund is replenished at the Fall Annual Town Meeting, then the Town is not operating with a deficit budget in which it expends more than the revenue it generates on an annual basis.

Local Receipts

The FY16 budget includes an estimate of $8.9M in local receipts. This is an increase of $477K (5.68%) from the current fiscal year's budget. This $8.9M forecast is $600K less than the $9,549,846 collected in local receipts during the past fiscal year, during which the Town collected $989K in non-recurring revenue such as bond premiums.

Motor vehicle excise taxes totaling $4.6 million account for more than half of the Town's estimate of $8.9M in FY16 local receipts. Local meals taxes ($525K) and local room excise taxes ($495K) are other major components of local receipts, along with building permit fees ($600K).

Expenditure Distribution

The Fiscal Year 2016 operating budget essentially maintains the current service and staffing level of operations for all town departments including education, public safety, public works, and general administration.

Fiscal Year 2016 is the final year of the three-year labor agreements with almost all of the Town's collective bargaining groups. Agreements with the two police unions have not been achieved at this time. The Town's union and non-union employee compensation plan will increase by 2% for the upcoming fiscal year. Those employees who are not at the top step of their pay scale will receive a step increase to reflect an additional year of work experience.

The appropriation to the Chelmsford Public Schools increases by $1,529,559 (3.01%) to a total amount of $52,400,000. The School Department will absorb over an additional $1M in employee step and degree compensation costs. The School Department budget also meets the expected increase in special education costs. The average cost to educate a student in the Chelmsford Public Schools during the past fiscal year increased to $12,437. Further details regarding the School Department's FY16 budget are available in the School Department's budget document.

The Town of Chelmsford's assessment to Nashoba Valley Technical High School increases by $249,236 (9.70%) to a total amount of $2,818,047 in FY16. This increased assessment is driven by the enrollment of 12 additional students. Chelmsford's enrollment has increased by 33% over the past five years to a total of 185 students currently attending Nashoba Tech. The average cost to educate a student at Nashoba Tech during the past fiscal year amounted to $16,152.

Funding for the Town's General Government (non-School Department) departmental operations would increase by $230,437 (.90%) for the upcoming fiscal year. Municipal Administration expenses are rising to account for the increased costs for facilities

maintenance, veterans services, and library services. The Town will operate with the current staffing level of 240 employees. This is the same number of General Government employees as eight years ago.

Public safety expenditures would decrease by $150,031. This is due to the fact that extraordinary personnel costs related to police officer and firefighter injuries are not funded in the upcoming fiscal year, as well as declining fuel costs. Also, the Town has not reached a labor agreement with its two police unions. The recommended FY16 personnel budget for the Police Departments calls for staffing at the same level as years ago in 2008. The number of calls responded to by cruisers has increased by 2,400 (7.15%) during that same time period.

The Fire Department budget decreases by 1.86% ($101,621). All of the Town's five fire stations will be staffed throughout the year. Limited funding for overtime coverage means that the Fire Department will occasionally operate with a compliment of only 10 firefighters on duty. The number of fire calls has increased by over 2,800 (60%) during the past six years, while the number of full-time employees has increased from 58 to 62.5.

The Public Works budget receives an increase of 1.17% or $73,796 for an ongoing total of $6.36M. The budget maintains the funding for public tree care at $67,000. Solid waste collection and disposal costs are increased by $30,281. Declining fuel costs also assists this budget. The Snow and Ice budget is level-funded at $1,143,500, which would fund the cost for a typical winter season.

The Municipal Facilities Department $1.4M budget includes funding for all current maintenance employees. Facilities maintains 26 buildings across the community, as well as park and non-conservation common lands. The opening of the new fire department headquarters facility this past December adds to the responsibilities of the department.

The Community Services budget receives an increase of $186,858 (12.10%) for the upcoming fiscal year. An overall budget of $1.1M will maintain the staffing levels and operations of the Senior Center, Veterans Agent, and Board of Health. Due to the return of veterans from the recent overseas military engagements in Iraq and Afghanistan, the amount of funding for veterans benefits increases by $95,000 to $275,000. The State reimburses the Town for 75% of these benefit costs a year after the costs are incurred.

The FY16 operating budget will fund Library operations at a level that is 2.86% greater ($51,771) than the current fiscal year. This proposed funding level for library operations maintains Sunday hours at the Adams library and exceeds the certification funding levels required by the State Board of Library Commissioners.

The cost of employee benefits continues to strain the Town's budget. The Town's assessment from the Middlesex Retirement system will increase by $612,334 (9.44%) to a total of $7.1 million. This increase is the result of an actuarial assessment of the Town's funding obligations that are necessary to eliminate the unfunded pension liability by the year 2035. Despite the Town's adoption of the State's municipal health insurance reform law, health insurance premiums will increase by 7.3% for the upcoming fiscal year along with the implementation of higher co-payments and deductibles. The budgeted amount for the Town's share of active employee and retiree health care plans is $10,449,000. The annual total cost for an employee enrolled in the Town's HMO family plan will increase to $20,942. The Town pays 75% of this premium, an amount that will equal $15,706.

The Town's non-excluded debt service is forecast to increase by $4,001 to a total of $7,066,170 in Fiscal Year 2016. The Town's excluded debt service for the DPW, school, and sewer projects is projected to decrease by $501,964 (-9.90%) as the Town continues its level-principal annual debt service payments.

Looking Ahead

There will be another year of limited local aid from the State. Local revenues are forecast to slightly increase during the upcoming fiscal year. This limits the amount of funding outside of the property tax to support Town operations.

The exact funding levels for State Aid and local revenues remain uncertain into the future. The Town may need to adjust its budget during the upcoming fiscal year to balance the budget once the final local aid funding levels and the actual new growth in the property tax base have been determined. This would take place at the Fall Annual Town Meeting.

During the upcoming fiscal year, the Town will initiate contract negotiations with its labor unions on new collective bargaining agreements. These discussions will continue to recognize the important role that Chelmsford's employees contribute to the quality of public safety, education, and other municipal services. Many of our employees are Chelmsford residents who confront the same challenges as their neighbors in making ends meet in this slow wage growth economy.

The Town has made considerable strides in maintaining its investment in its buildings, roadways, and other infrastructure during a challenging economic period. The energy management performance contract has financed some improvements in the Town's building utility systems. However, more investment will be required in order to maintain the Town's 26 buildings. The current economic conditions of low interest rates and a favorable construction bidding climate offer an opportunity to preserve older school and town office buildings for use by the next generation.

This year's budget process has been another cooperative effort by members of the Board of Selectmen, School Committee, Finance Committee, and Town employees. All of us have continued to work together to explore cost efficiencies and to present clear information to the community. We will continue to work together to address the challenges that lie ahead.

Respectfully submitted,

Paul E. Cohen
Town Manager

BUDGET PROCESS TIMELINE

August/September
- Identify Goals & Strategic Needs
- Update Five-Year Financial Plan Forecasts
- Technology Advisory Committee reviews the status of the Town's technology infrastructure.

October
- Capital Budget Manual sent out to Departments

November
- Capital Requests Submitted & Reviewed by Capital Planning Committee
- Operating Budget Request Manual sent out to Departments

December/January
- Town Manager Reviews Requests and Develops Operating Budget
- Town Manager & Capital Planning Committee Develop Capital Budget

January
- Proposed Operating and Capital Budgets Presented to Board of Selectmen and Finance Committee

February/March
- Finance Committee Holds Public Budget Hearings

April
- Proposed Operating and Capital Budgets Presented to Town Meeting

June/July
- June 30 Current Fiscal Year 2015 Ends
- July 1 Fiscal Year 2016 Begins
- State Budget typically passed with Final State Aid numbers (aka "Cherry Sheets")

October
- Fall Town Meeting makes adjustment to FY2016 Budget as needed. Final Tax Rate Set

COMMUNITY VISION STATEMENT

The Town of Chelmsford strives to be a fiscally stable urban community providing the residents and businesses with a clean environment and a high quality of living. The Town will plan, construct and maintain all public facilities or public works infrastructure to provide for the health, safety, and welfare of all persons. The Town seeks to provide the least amount of taxes as necessary to residents and businesses alike. The Town places a high value on the educational curriculum. The Town will foster an atmosphere conducive to the development and promotion of cultural, recreational, and educational opportunities to all the residents of the community.

Adopted by the Board of Selectmen, July 1993

Programmatic Goals

Municipal Administration

To maintain management excellence to achieve the most efficient and effective use of the resources allocated to the Town Government for the benefit of the citizens of Chelmsford.

Community Development

To promote responsible economic development and foster a climate which supports the expansion of existing businesses and welcomes new industry and development.

Public Safety

To create an environment in which people can move about safely and feel confident that they and their property are protected from harm, by providing programs which reduce crime and fire and provide for emergency medical services to the sick and injured and minimize the impact of technological and natural disaster.

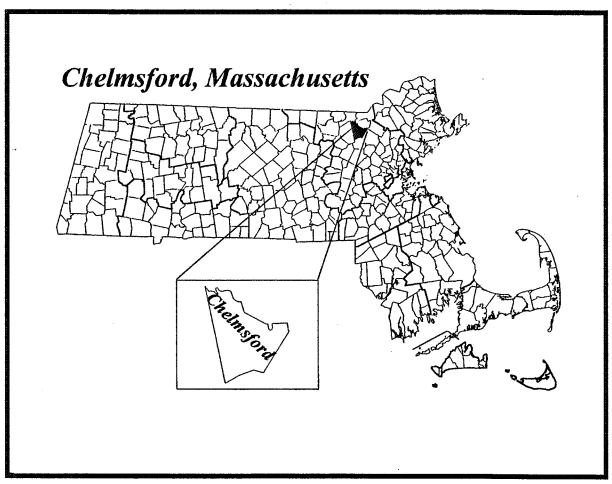
Public Works

To support and assure the balanced development, improvement and protection of the physical resources of the Town of Chelmsford and to provide for the operation, maintenance and report of the Town's infrastructure.

Community Services

To support and assist in the development and maintenance of harmonious personal relationships between residents and groups and to improve and enrich the lives of our citizens through activities, programs and facilities designed to foster creativity, provide healthy recreational activity and build culture and aesthetic appreciation.

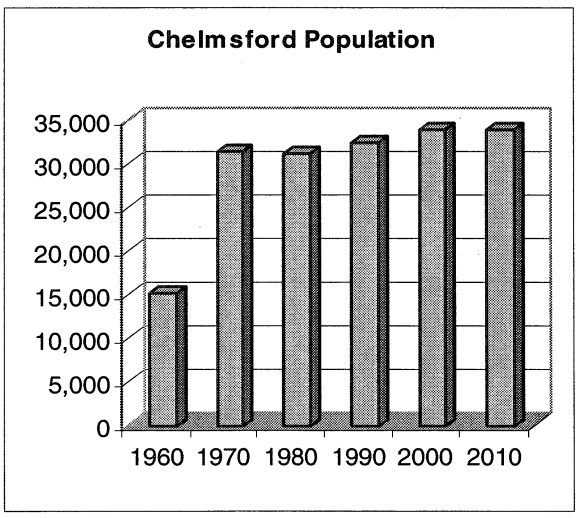
COMMUNITY PROFILE



Chelmsford is a suburban community which offers country-like charm and atmosphere while providing access to modern infrastructure, abundant educational and cultural opportunities, a mix of retail establishments and restaurants, a variety of housing options, and a stable and prospering business environment. These attributes make Chelmsford an attractive community in which to live, shop and work.

Chelmsford was incorporated in 1655, and over its long history, the Town has naturally experienced numerous changes. As the fastest growing Massachusetts community during the 1960's, Chelmsford was transformed from a quiet, rural agriculturally oriented community of 9,407 persons in 1950 to that of a thriving residential suburban town of 31,432 by 1970. The Town population has remained relatively steady over the past decade. The 2010 census revealed that the current population has decreased slightly by 56 persons from 33,858 in 2000 to 33,802.

Occupying a land area of approximately 22.54 square miles, the Town is primarily a residential community with an increasing amount of commercial and industrial activity. Based on fiscal year 2015 assessed valuations, approximately 80% of the property was residential while 20% was commercial and industrial. Retail trade is concentrated in several areas of the Town within commercial malls and urbanized centers with historically significant buildings. Situated in northern Middlesex County approximately 24 miles north of Boston and part of the Merrimack Valley, Chelmsford is adjacent to the city of Lowell, just south of the New Hampshire border.

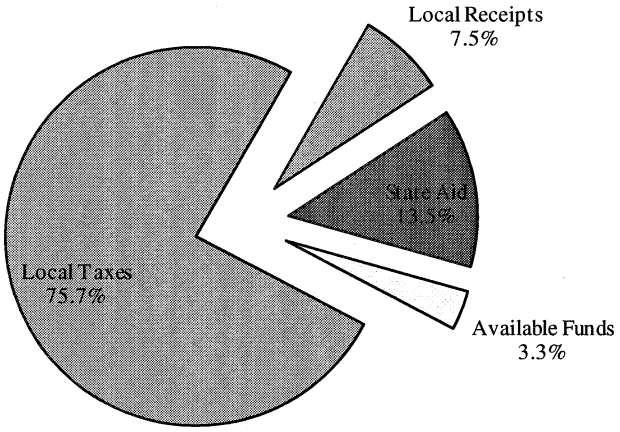


Because Chelmsford is located at the intersection of Route 3 and Interstate 495, it is easily accessible. State Routes 4, 27, 40, 110, and 129 also pass through various sections of the Town. The location and its road network make Chelmsford a prime area for many commuters from eastern Massachusetts and southern New Hampshire.

Chelmsford has seen tremendous growth and change which have occurred with improved roadways, public sewers, and a more vibrant regional economy. These attributes remain today, inviting new growth and economic expansion.

A: Budget Highlights

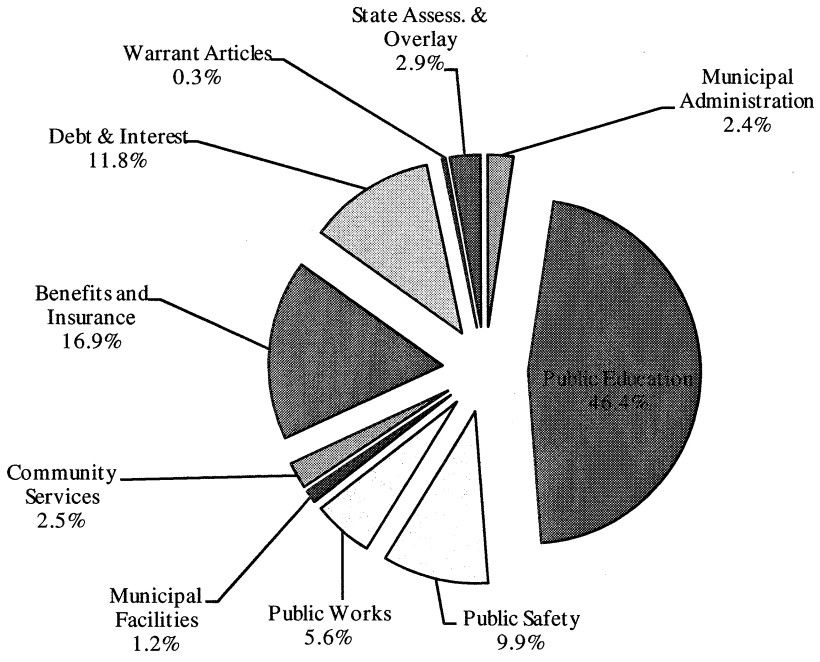
Where the Money Comes From



TOTAL REVENUE $118,944,700

Fiscal Year Ending June 30, 2016

Where the Money Goes



	FY2015 BUDGET	FY2016 PROPOSED	CHANGE	% CHANGE
Revenues				
Property Tax	87,000,514	89,995,378	2,994,864	3.44%
State Aid	15,766,725	16,091,473	324,748	2.06%
Local Receipts	8,400,000	8,876,955	476,955	5.68%
Available Funds	4,760,362	3,980,894	(779,468)	-16.37%
Total Revenue:	115,927,601	118,944,700	3,017,099	2.60%

	FY2015 BUDGET	FY2016 PROPOSED	CHANGE	% CHANGE
Expenditures				
Municipal Administration	2,860,757	2,863,039	2,282	0.08%
Chelmsford Public Schools	50,870,441	52,400,000	1,529,559	3.01%
Nashoba Technical HS	2,568,811	2,818,047	249,236	9.70%
Out of District Tuition				
Public Safety	11,923,375	11,773,344	(150,031)	-1.26%
Public Works	6,282,920	6,356,716	73,796	1.17%
Municipal Facilities	1,309,995	1,425,482	115,487	8.82%
Cemetery Commission	318,224	320,269	2,045	0.64%
Community Services	980,848	1,115,935	135,087	13.77%
Library	1,808,981	1,860,752	51,771	2.86%
Benefits & Insurance	18,850,706	20,135,040	1,284,334	6.81%
Debt Service	14,551,795	14,045,748	(506,047)	-3.48%
Warrant Articles	466,945	400,000	(66,945)	-14.34%
State Assessments & Overlay	3,133,803	3,430,328	296,525	9.46%
Total Expenditures:	115,927,601	118,944,700	3,017,099	2.60%

FY2015 Budget Adjusted for Free Cash Transfers

FY2016 Revenue Budget - Overview

The Town of Chelmsford's revenue base is expected to increase by 1.2% for the next fiscal year as the National and State economies continue to demonstrate gradual improvement and growth. The statewide unemployment rate declined to 5.4% for February 2015 from 6.6% one year ago. The Commonwealth's Executive Office of Labor and Workforce Development reports that the unemployment rate for Chelmsford residents for February 2015 declined to 4.4% versus 5.6% for the same period last year. Declining unemployment and greater revenue from Motor Vehicle Excise taxes are indicative of strengthening economic activity. Although local sources of revenue remain strong, State Aid is expected to only increase by a modest 2% as the Commonwealth continues to grapple with a $1B State budget deficit.

Total Town revenue is projected to increase to $118.9 million in Fiscal Year 2016. New growth in the property tax levy is estimated at $1.35M due to improving commercial/industrial and residential construction activity. Overall, property tax revenues are forecasted to increase by 3.4% at $2.99 million. Total State Aid to the Town is expected to increase slightly by 2.0% at $16.0M. **However, it is important to note that the Town's Net Increase in State Aid for FY16 only amounts to $28,000 after deducting a $184,794 increase in State Assessments or Charges and excluding an increase of $124,647 in School Choice revenue, which is earmarked for direct expenditure by the School Committee for public education.** Local receipts are budgeted to increase by $476,956, which is a 5.6% increase.

Actual & Budgeted Revenues

FY	Revenues	% increase
*2007	$93,727,399	4.64%
*2008	$99,375,461	6.03%
*2009	$100,080,835	0.71%
*2010	$99,913,277	-0.17%
*2011	$103,435,385	3.53%
*2012	$110,752,164	7.07%
*2013	$110,551,161	-0.18%
*2014	$112,597,233	1.85%
**2015	$116,239,689	3.23%
**2016	$118,944,700	2.33%
*Actual	**Budgeted	

Excludes Sewer Enterprise Revenue

The Town's revenue is divided into four main categories: property taxes, state aid, local receipts, and available funds. The Fiscal Year 2016 total revenue of $118.9 million does not include any additional revenue from Certified Free Cash. Following the end of the current fiscal year, the Massachusetts Department of Revenue will examine the Town's balance sheet and issue a certification of the Town's Free Cash. At the Fall Annual Town Meeting, a request will be made to transfer the Free Cash to the Town's Stabilization Fund.

Property Taxes

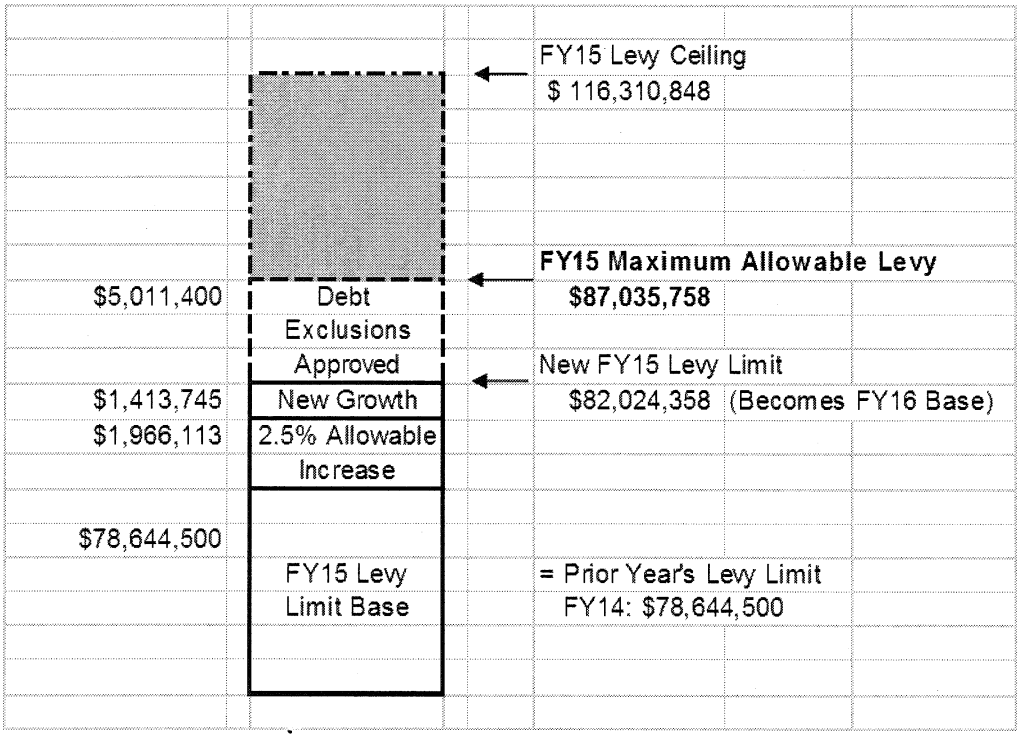
Property taxes are the largest single revenue source for the Town and are expected to continue to account for over 75% of total revenue in the next fiscal year.

Property taxes are levied on real property (land & buildings) and personal property (equipment) used by non-manufacturing business firms. In accordance with State law, the Board of Assessors revalues all taxable real property at fair market value every three years. The Massachusetts Department of Revenue (DOR) completed a triennial certification of the values for all property in Town during FY2014. In FY2016, the Town will conduct annual interim adjustments in order to reflect changes in market conditions and will be conducting a townwide cyclical inspection of all real property to comply with DOR directives. Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½% of their "full and fair cash value." This limit is known as the "levy ceiling." Annual levy increases may not exceed 2½% more than the previous year's levy plus the taxes generated from any new properties added to the tax rolls. This maximum increase in the annual levy is known as the "levy limit." Any Proposition 2½ override and/or debt exclusion amounts voted are added to the levy limit. Calculation of the maximum allowable tax levy under Proposition 2 ½ is explained further on the next page.

For Fiscal Year 2016, the Town's property tax revenues are projected to increase by $2.99 million (3.4%). The increase consists of the $2.05 million allowed 2.5% increase in the prior fiscal year's property tax base, $1.35 million in estimated new growth from construction; and a decrease of $0.44 million in excluded debt service for the sewer, school, and public works facility construction projects. The Town's excluded debt service peaked at $8.4 million during FY 2008 and is expected to decline further each subsequent year as debt service costs for the final phases of the sewer project are funded through sewer betterments and capital construction fee revenue. For FY16, excluded debt service declines by $440,989 to $4,570,411.

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 Recommended	% Change
LOCAL TAXES						
Base Factor	$70,009,328	$72,684,916	$75,816,615	$78,644,500	$82,024,358	4.30%
2 1/2 increase	$1,750,233	$1,817,123	$1,895,415	$1,966,113	$2,050,609	4.30%
New Growth	$925,355	$1,314,576	$932,470	$1,413,745	$1,350,000	-4.51%
Override						
Debt Exclusion	$6,295,643	$5,720,668	$5,589,299	$5,011,400	$4,570,411	-8.80%
Levy Limit	$78,980,559	$81,537,283	$84,233,799	$87,035,758	$89,995,378	3.40%
Levy Used/ Collected	$78,965,974	$80,392,117	$84,216,426	$87,000,514	$89,995,378	3.44%
Excess Levy Capacity	$14,585	$1,145,166	$17,373	$35,244	$0	

How is the Town's Levy Calculated Under Proposition 2 ½?

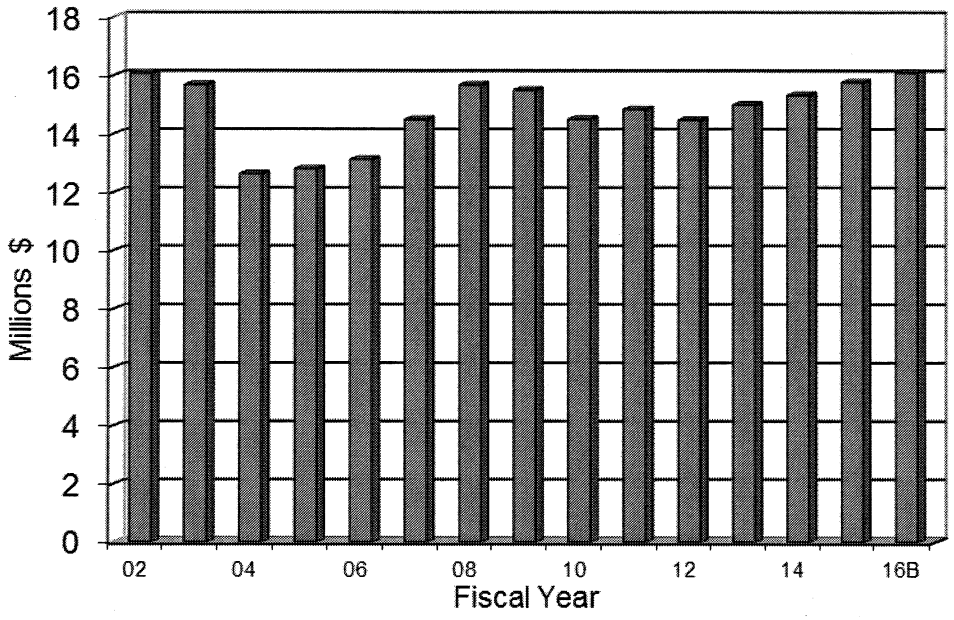


State Aid

State Aid, the Town's second largest revenue source, is projected to increase by $324,748 from FY2015 and is expected to be funded at $16.0M for FY 2016. State Aid figures included in the recommended budget for FY 2016 are based on the funding levels included on the Cherry Sheet estimates (House 1) that were released with Governor Baker's State budget proposal on March 4, 2015. Legislative leaders have not adopted a State Aid resolution for municipalities at the time the Town budget was prepared.

The actual amount of State Aid received is subject to change as legislative budget deliberations continue in the months ahead. Traditionally, the House debates the budget in April while the Senate approves its version in May. Both branches are expected to reach a final agreement on State Aid funding levels by June. State Aid represented 13.4% of the Town's revenue in FY15. In the upcoming fiscal year, State Aid's total share of revenue is expected to remain the same.

State Aid



State Aid

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised	FY2016 Budgeted
Education						
Chapter 70	$ 9,828,091	$ 9,880,853	$ 10,089,893	$ 10,218,568	$ 10,346,618	$ 10,447,738
Charter Tuition/ Capital Facility	$ 356,111	$ 191,775	$ 112,874	$ 146,290	$ 263,774	$ 206,567
School Lunch (Ch. 871)	$ 14,482	$ 16,208	$ 15,726	$ 14,638	$ 12,503	
School Choice Rec. Tuition	$ 15,000	$ 75,074	$ 135,979	$ 164,870	$ 222,996	$ 347,643
sub-total of Education:	*$ 10,213,684*	*$ 10,163,910*	*$ 10,354,472*	*$ 10,544,366*	*$ 10,845,891*	*$ 11,001,948*
General Government						
Unrestricted Gen. Government Aid	$ 4,292,998	$ 3,982,596	$ 4,292,998	$ 4,394,475	$ 4,516,342	$ 4,678,930
Police Career Incentive (Quinn)	$ 17,786	$ -			$ -	
Veterans Benefits	$ 68,099	$ 74,543	$ 89,391	$ 138,832	$ 138,897	$ 170,487
Exemption Reimbursement	$ 195,794	$ 205,707	$ 209,904	$ 205,301	$ 209,402	$ 184,328
State Owned Land	$ 5,198	$ 5,383	$ 5,385	$ 5,492	$ 6,688	$ 6,688
Library Offset	$ 43,734	$ 40,674	$ 41,174	$ 40,108	$ 49,505	$ 49,092
sub-total of General Government:	*$ 4,623,609*	*$ 4,308,903*	*$ 4,638,852*	*$ 4,784,208*	*$ 4,920,834*	*$ 5,089,525*
Total State Aid:	**$ 14,837,293**	**$ 14,472,813**	**$ 14,993,324**	**$ 15,328,574**	**$ 15,766,725**	**$ 16,091,473**

The following is a detailed explanation of a few key accounts which together comprise approximately 95% of Chelmsford's projected State Aid.

- Chapter 70 School Aid

  Chelmsford's Chapter 70 School Aid is projected to be funded at $10,447,738, an increase of $101,120 or 0.98% for FY 2016. Chapter 70 aid represents approximately two-thirds of all State Aid received by the Town. Although Chapter 70 aid for education has been stable during the past few years, any increases in Chapter 70 aid were often negated by sharp declines in Unrestricted General Government Aid between FY2009 – FY2012. Additionally, the Town of Chelmsford continues to be hurt by an outdated funding formula that directs more aid to communities with growing student populations and communities with lower household incomes and property values.

- Unrestricted General Government Aid

  In FY2010, the Commonwealth created a new category named Unrestricted General Government Aid by consolidating Lottery Aid and Additional Assistance into one account. For FY 2016, Chelmsford will receive an estimated $4.67M in Unrestricted General Government Aid (UGGA), an increase of $162,588 or 3.6% from the amount the Town expects to receive in FY2015. **Although it is a positive sign to see this category of State Aid stabilize after declining for four consecutive years, (FY09 – FY12), General Government Aid continues to represent a declining percentage of total State Aid. More importantly, the $4.67M of UGGA the Town expects to receive in FY16 represents a loss of $1.64M from the $6.3M combined total of Lottery Aid and Additional Assistance the Town received back in FY08. This is one or the primary reasons that property taxes continue to fund a greater share of the Town's operating budget.**

- Charter School Tuition Assessment Reimbursements

  The State provides some financial assistance to mitigate the fiscal impact on those communities that are assessed State Aid charges for the tuition for those students that attend Commonwealth charter schools. The first year, the State reimburses 100% of the increase of Charter tuition in the current year over the prior fiscal year. The reimbursement level then declines to 60% in the second year and to 40% in the third year.

  For Fiscal Year 2016, the Town of Chelmsford is projected to receive a tuition reimbursement of $206,567, a decrease of $57,207 from the current funding level. Correspondingly, our projected tuition assessment is projected to increase by approximately $225,460 to $1,580,734 resulting in a net increased cost of $282,667. Charter School Tuition reimbursement and assessment are uncertain and subject to change after being updated to reflect spring enrollment data and final tuition rates.

Local Receipts

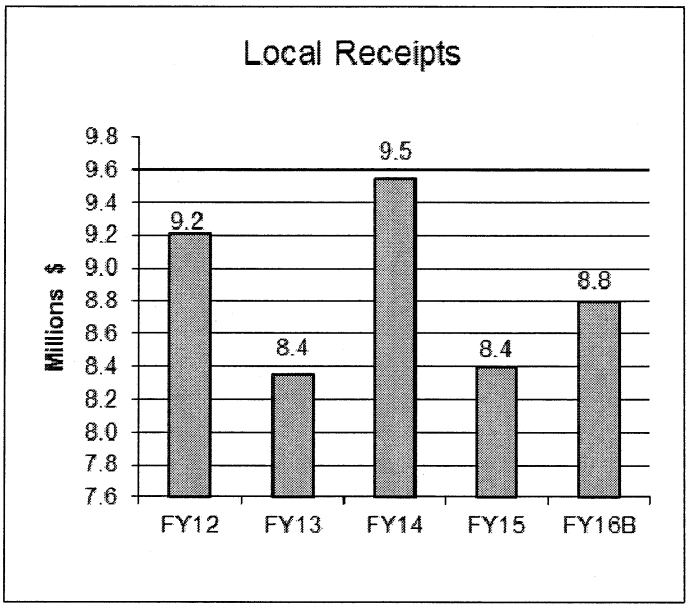
The third source of revenue for the Town's budget is Local Receipts. Local Receipts includes a variety of fees, permits, fines, and license related monies that the Town receives, as well as interest that is earned on investments or paid by late taxpayers.

Local Receipts

	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised	FY2016 Budgeted
Motor Vehicle Excise	$ 4,079,907	$ 4,257,264	$ 4,739,683	$ 4,250,000	$ 4,600,000
Meals Tax (.75%)	$ 474,421	$ 515,840	$ 522,838	$ 525,000	$ 525,000
Interest on Late Taxes	$ 505,543	$ 413,510	$ 385,050	$ 375,000	$ 375,000
Fees	$ 332,483	$ 333,645	$ 355,979	$ 330,000	$ 330,000
Rental Income	$ 57,640	$ 66,431	$ 58,614	$ 65,000	$ 65,000
Dept Revenue- Schools	$ 165	$ 732	$ 417	$ 200	$ 200
Dept Revenue- Cemetery	$ 129,780	$ 120,530	$ 125,635	$ 120,000	$ 120,000
Dept Revenue- Other	$ 261,220	$ 226,420	$ 206,980	$ 225,000	$ 225,000
Alcohol Licenses	$ 92,060	$ 94,110	$ 94,165	$ 95,000	$ 95,000
Other Licenses	$ 78,900	$ 81,810	$ 72,673	$ 80,000	$ 80,000
Permits	$ 754,596	$ 520,765	$ 648,279	$ 600,000	$ 600,000
Fines & Forfeits	$ 223,244	$ 218,929	$ 251,119	$ 215,000	$ 215,000
Interest Investment	$ 443,807	$ 54,168	$ 298,685	$ 260,000	$ 260,000
Miscellaneous	$ 660,579	$ 313,896	$ 308,932	$ 293,075	$ 293,720
Hotel Tax	$ 453,690	$ 472,406	$ 456,857	$ 495,000	$ 495,000
LRTA	$ 32,234	$ 33,413	$ 35,353	$ 33,000	$ 33,000
Misc., Non-Recurring	$ 632,359	$ 627,086	$ 988,587	$ 438,725	$ 565,035
Total:	**$ 9,212,628**	**$ 8,350,955**	**$ 9,549,846**	**$ 8,400,000**	**$ 8,876,955**

For FY16 the Town's Local Receipts are projected to increase by $476,955 or 5.7%. Motor vehicle excise taxes comprise nearly 51% of Local Receipts and have increased in recent years due to an improving economy. Motor Vehicle Excise tax revenue is forecasted to increase $350,000 to $4.6M for the coming fiscal year as new car sales remain strong. Town Meeting adopted a local option meals tax of 0.75% and local option 2% increase in the hotel room occupancy tax in August 2009 that became effective October 1, 2009. Budgeted meals tax revenue of $525,000 and hotel room occupancy tax of $495,000 account for over 11% of Local Receipts for the coming year. Meals tax revenues are projected to increase $30,000 based on current year receipts. Overall growth of revenue in Local Receipts from fees, permits, and licenses is expected to be modest as the economy continues to gradually improve.

Local Receipts



Available Funds

The final category of revenue for the Town is monies from various Special Revenue funds. The Town's operating budget will receive $546,853 from Sewer Enterprise Revenues to reimburse the Town for employee benefits and administrative costs related to sewer operations. The School Department will reimburse the Town $139,660 for health insurance benefit costs for employees who work in the child care program.

The Town will receive a final annual reimbursement of $379,214 in FY16 from the Massachusetts School Building Authority for the construction costs related to the Center School project which was completed in 1999.

In FY 2016, the Town will apply $2.4M of Sewer Betterment funds toward debt service costs associated with the later phases of the sewer project financed after 2003.

Available Funds

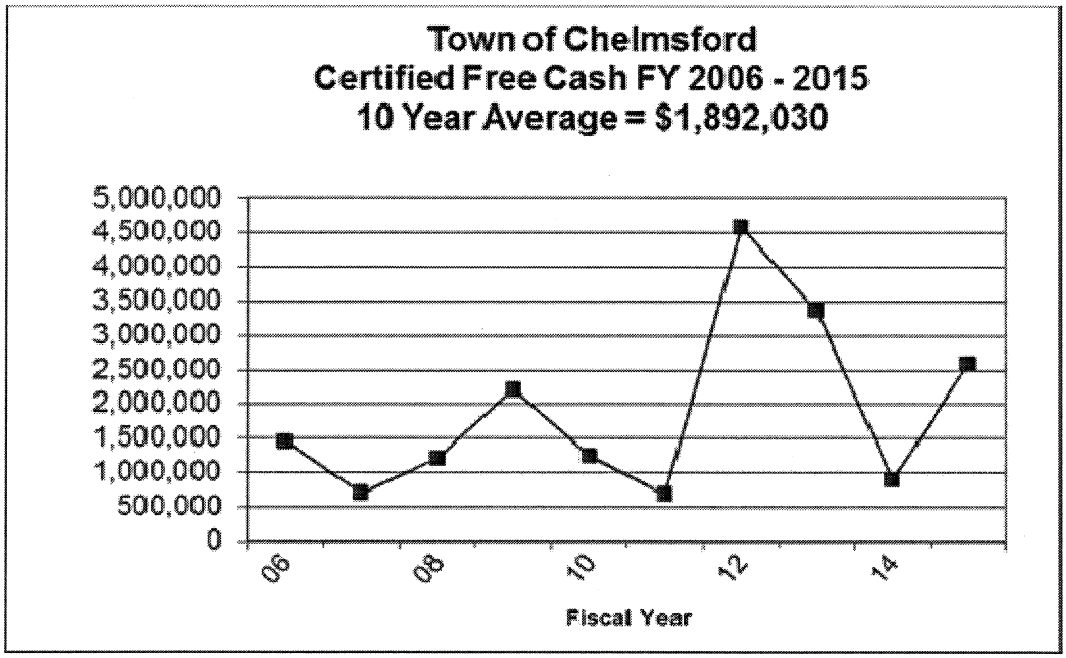
	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised	FY2016 Budgeted
Wetland Protection Act	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Sewer Betterments	$1,606,282	$2,439,180	$2,431,372	$2,414,897	$2,417,250	$2,409,167
Sewer User Fees Offset	$ 487,310	$ 488,237	$ 482,709	$ 498,451	$ 520,853	$ 546,853
Childcare Revolving Fund Benefits	$ 109,013	$ 117,930	$ 125,006	$ 132,006	$ 130,158	$ 139,660
Insurance Recovery		$ 52,801				
Stabilization Fund						$ 500,000
Free Cash- Current Year	$ 676,791	$4,587,486	$3,361,463	$ 894,206	$2,588,986	
School E-Rate Reimbursements	$ 33,457	$ 29,900	$ 29,000	$ 48,723	$ 56,945	
Transfer From Overlay Surplus					$ 312,088	
School Construction	$ 379,215	$ 379,215	$ 379,215	$ 379,215	$ 379,215	$ 379,214
Total:	**$3,298,068**	**$8,100,749**	**$6,814,765**	**$4,373,498**	**$6,411,495**	**$3,980,894**

Reserves

The Town's Fiscal Year 2016 operating budget does not rely on any funding from the Town's Certified Free Cash. Maintaining the existing level of Town services will require a transfer of $500,000 from the General Stabilization Fund. The Town's Stabilization Fund balance currently stands at $8.6 million which equals approximately 7.2% of budgeted FY16 operating revenue. This is just below the midpoint of our Town Financial Policy which requires that reserves be maintained between 5% – 10% of general operating revenues. Standard and Poor's upgraded the Town's credit rating to an unprecedented AA+ with a Stable Outlook in January 2014. This was the second bond rating upgrade for the Town since June 2012. Standard and Poor's affirmed the Town's bond rating at AA+ during our last review in December 2014. This is only one step below the highest possible rating of AAA. Analysts noted the rating reflected sustained improvement in the Town's financial position and performance as well as the Town's strong financial management practices.

After the close of the fiscal year, the Town will submit its balance sheet to the Massachusetts Department of Revenue (DOR). After the DOR certifies the Town's Free Cash, which generally arises from remaining balances in budget appropriations and revenues that exceeding the budget, a request will be made at Fall Town Meeting to transfer the Town's Free Cash into the Stabilization Fund, to balance the budget, to reduce the tax levy, or for other municipal purposes.

Free Cash



Enterprise Funds

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services that are provided for a fee.

Sewer Enterprise Fund

The Town established a Sewer Enterprise Fund in Fiscal Year 2006. The Sewer Enterprise Fund has its own revenue and expenditures for sewer operations, rather than having those commingled with the Town's general operating budget. Employee benefits and administrative functions performed by the Town's general operations in support of the sewer operations are reimbursed by the Sewer Enterprise Fund. This reimbursement is included in the Revenue budget under Available Funds.

Golf Course Enterprise Fund

An Enterprise Fund was established for the Chelmsford Country Club (CCC) golf course beginning in FY2013 by Town Meeting vote in 2011. This allows the Town to retain any surplus revenue earned from operations including golf course play and function hall rentals within the Enterprise Fund. This allows the Town to dedicate any retained earnings from CCC operations toward future capital improvements at the golf course facility.

Revenue and Expenditure details for both Enterprise Funds may be found at the end of Section G.

FY2016 Expenditure Budget Overview

The Town's expenditures are divided into functional categories which become the legal budget appropriated at Town Meeting. These functional categories include Municipal Administration, Education, Public Safety, Public Works, Community Services, Benefits & Insurance, and Debt Service. State assessments and the Overlay account set aside for tax abatements are not appropriated at Town Meeting, but are a significant part of the Town's expenditures. Finally, financial warrant articles are the final piece of the Town's appropriations for the Fiscal Year.

Expenditure Budget Summary

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 Recommended	$ Change	% Change
EXPENDITURES							
Municipal Administration	$2,368,857	$2,614,330	$2,679,585	$2,860,757	$2,863,039	2,282	0.08%
Chelmsford Schools	$45,233,763	$47,824,702	$49,258,452	$50,870,441	$52,400,000	1,529,559	3.01%
Nashoba	$1,840,866	$2,044,633	$2,187,180	$2,568,811	$2,818,047	249,236	9.70%
Out of District							
Public Safety	$10,396,710	$10,856,903	$11,254,130	$11,923,375	$11,773,344	-150,031	-1.26%
Department of Public Works	$5,275,605	$5,843,796	$6,293,348	$6,282,920	$6,356,716	73,796	1.17%
Municipal Facilities	$1,184,893	$1,237,237	$1,264,003	$1,309,995	$1,425,482	115,487	8.82%
Sewer Commission							
Cemetery Commission	$277,424	$289,578	$307,660	$318,224	$320,269	2,045	0.64%
Community Services	$834,293	$908,918	$955,469	$980,848	$1,115,935	135,087	13.77%
Library	$1,596,744	$1,679,701	$1,719,564	$1,808,981	$1,860,752	51,771	2.86%
Benefits & Insurance	$17,653,944	$17,928,434	$18,161,846	$18,850,706	$20,135,040	1,284,334	6.81%
Debt and Interest	$12,956,019	$13,163,640	$13,631,361	$14,551,795	$14,045,748	-506,047	-3.48%
Warrant Articles	$4,715,744	$1,892,855	$448,723	$2,118,078	$400,000	-1,718,078	-81.11%
State Assessments & Overlay	$2,786,991	$3,492,430	$3,274,391	$3,133,803	$3,430,328	296,525	9.46%
Total	**$107,121,853**	**$109,777,157**	**$111,435,712**	**$117,578,734**	**$118,944,700**	1,365,966	1.16%

The Town of Chelmsford's Fiscal Year 2016 budget is projected to increase by $3,017,099 or 2.6% from the revised FY2015 appropriations, after adjusting for free cash transfers. The budget continues to be based upon the principle that the Town's **Recurring revenues equal recurring expenditures.** However, the proposed budget includes a $500,000 transfer from the General Stabilization Fund to maintain the existing level of Town services. The Town expects to generate at least $500K of free cash at the end of FY15 to restore this amount to the Stabilization Fund by Town Meeting appropriation in October 2015.

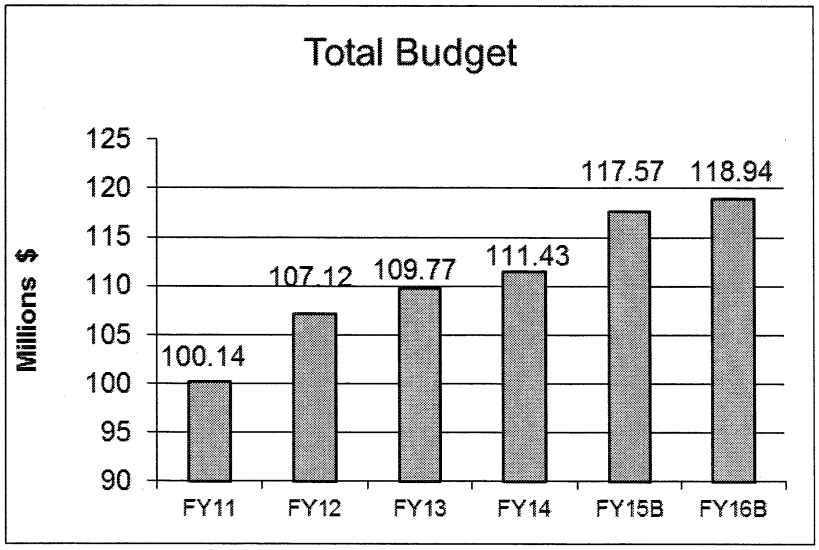
The FY16 recommended budget maintains essentially the same amount of service and staffing level of operations for all Town departments. Personnel budgets include a 2% cost-of-living adjustment for non-union employees and step increases for eligible General Government staff as well as step and degree increases for eligible School staff.

The FY16 budget increases due to three major cost drivers. Public Education, which includes the Chelmsford Public Schools, Nashoba Valley Technical High School, and the Charter School Assessment (included under State Assessments) increases $1.96M. This is explained in greater detail under the Public Education section beginning on page A-15.

The Town's second largest budgetary expenditure behind education is employee benefits. For the upcoming fiscal year, the Town is budgeted to expend $20.1 million for health insurance, retirement assessments, and other employee benefits. This amounts to 16.9% of the Town's budget. In FY16, out of every dollar the Town spends, 16.9 cents is for health insurance, retirement, and other employee benefits. This represents an increase of $1.28M from the prior year. This area of the budget is explained in greater detail on page A-21. Debt service payments of $14.04 million follow right behind employee benefits in the rank of Town expenditures. These two expenditure areas constitute nearly 29% of the Town's budget. Finally, State Assessments, which include charges for Charter School and School Choice tuitions, increase $184,794 or 9.61%.

After reaching a low of $1.2M in 2008, the Town's Stabilization Fund balance has increased during recent years. The current Stabilization balance is over $8.6M. Since the proposed FY16 operating budget totals approximately $119M, the Town's General Stabilization reserves equal 7.2% of budgeted operating revenues. This is below the midpoint of the 5-10% level required by our Town Financial Policies. The Town's long term goal is to maintain the Stabilization Fund at 7.5% of budgeted operating revenues. Our level of cash reserves has a direct impact on the Town's bond rating assigned by rating agencies such as Standard and Poor's.

The following pages of this Expenditure Budget overview provide more detail by functional category of the impacts proposed by the FY2016 budget.



Municipal Administration

The first of the budget categories is Municipal Administration, which is essentially level funded in FY16. This category increases by $2,282 or 0.08% to $2.86 million, and represents just over 2.4% of the total budget. These budgets include the offices and departments which support the direct service departments of the Town through overall management, legal services, financial management (including the collection of revenues and the maintenance of financial records), administration of elections, information technology, maintenance of municipal corporate records, personnel administration, and related ancillary services. Municipal Administration also currently includes planning and development services including conservation, appeals, and development review.

	FY2012	FY2013	FY2014	FY2015	FY2016	$	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Recommended	Change	Change
MUNICIPAL ADMINISTRATION							
Personnel Services	$1,490,081	$1,565,803	$1,666,765	$1,720,778	$1,784,924	64,146	3.73%
Expenses	$878,647	$1,048,527	$1,012,820	$1,139,979	$1,078,115	-61,864	-5.43%
Assessor's Legal Services	$130						
TOTAL BUDGET:	$2,368,858	$2,614,330	$2,679,585	$2,860,757	$2,863,039	2,282	0.08%

The Town's General Government operations will continue to have one full-time Information Technology (IT) employee supporting all network and computer operations.

The Town continues to work in cooperation with the Northern Middlesex Council of Governments (NMCOG) and the neighboring communities of Bedford, Billerica, Burlington, and Lowell in a State-supported effort to market the Route 3 corridor for research and development, high technology, and other cutting-edge job growth. NMCOG's assessment to member communities increases 2.5% in FY16 to $9,685. The Town is also participating in the Merrimack Valley Region economic development initiative to foster economic growth.

Public Education

Chelmsford offers three major opportunities for education for its student population: the Chelmsford Public Schools (grades K-12); the Nashoba Valley Technical High School which offers specialized vocational education for grades 9-12, both of which are included within the functional area of Public Education; and access to public charter schools which is funded in the non-appropriated category of State Assessments and Overlay. The total expenditure for education in FY16, including all three systems, is projected at $56.98 million representing an increase of 1.96 million or 3.6%. Education spending in FY16 represents 47.9%, inclusive of Charter School spending, of the total budget not including overhead costs such as insurance, employee benefits, debt service and administrative and maintenance services.

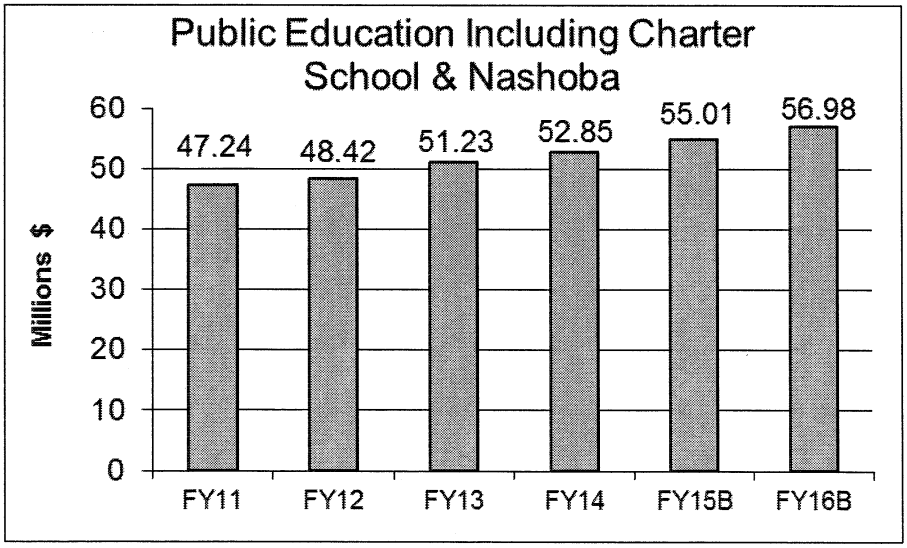
The proposed Chelmsford Public School system budget increases by $1,529,559 to $52.4M in FY2016. This represents a budget increase of 3.0% and will allow the School Department to address over $1.0M in fixed cost increases that include employee step and degree compensation costs and increases in Special Education costs. The School Department will continue to assume responsibility for approximately $50,000 in benefit costs of those employees enrolled in the school lunch program as well as the $139,660 in benefit costs for child care (daycare) employees.

Chapter 70 State education funding is projected to be funded at $10.4M for the upcoming fiscal year, an increase of $101,120 or 0.98%. Despite limited State Aid funding, the School budget continues to be funded above State Net School Spending Requirements, demonstrating the strong commitment of the Town to education. For more detail on the proposed education budget, interested readers should refer to the School Department's FY2016 budget document.

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 Recommended	$ Change	% Change
CHELMSFORD PUBLIC SCHOOLS	$45,233,763	$47,824,702	$49,258,452	$50,870,441	$52,400,000	1,529,559	3.01%
NASHOBA TECH. HIGH SCHOOL	$1,840,866	$2,044,633	$2,187,180	$2,568,811	$2,818,047	249,236	9.70%
OUT OF DISTRICT							
CHARTER SCHOOLS	$1,355,015	$1,366,345	$1,404,385	$1,578,719	$1,766,582	187,863	11.90%
(State Assessments)							
TOTAL PUBLIC EDUCATION	$48,429,644	$51,235,680	$52,850,017	$55,017,971	$56,984,629	1,966,658	3.57%

Chelmsford is one of seven member towns in the Nashoba Valley Technical School District. The Town's assessment for FY16, plus funds for capital, transportation and debt service, has been certified by the Nashoba Tech School Committee to be $2,818,047. The assessment represents an increase from FY15 of $249,236 or 9.7%. The increase is due to the increased enrollment of 12 additional Chelmsford students at Nashoba Tech to a total of 185 students. The increase in the number of Chelmsford students increases the Town's share of the total number of district students thereby increasing Chelmsford's portion of shared costs.

The Charter School/ Tuition Assessment costs are contained within the budget category of State Assessments and Overlay expenses. Calculation of the cost of the Public Charter Schools is made by multiplying the average cost per pupil in the Chelmsford Public Schools by the number of Chelmsford students attending Charter Schools or out of district technical schools. Accordingly, as per pupil costs increase in the public school system, a larger amount is transferred to the Charter School. In FY16 the Charter School and School Choice costs have been preliminarily set by the State at $1,766,582 with a reimbursement of $206,567. The final calculation of the Charter School cost may change upon final enrollment figures on October 1.



Public Safety

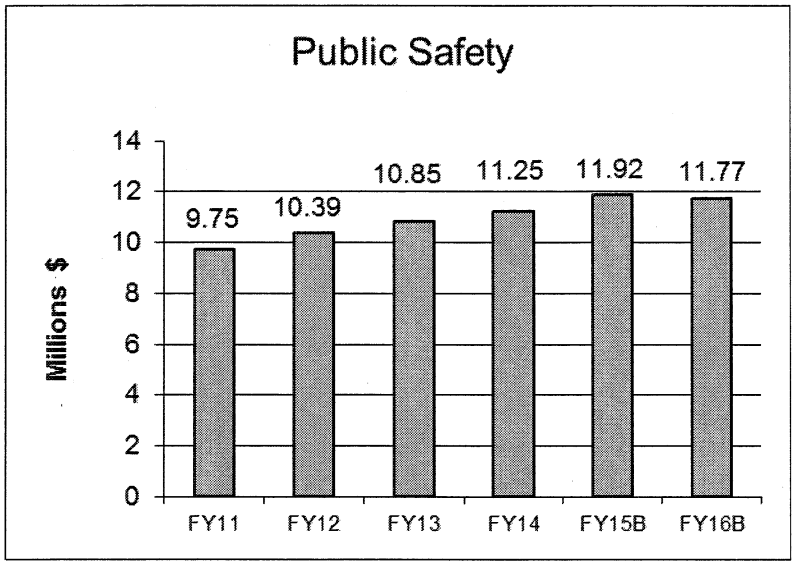
Public Safety consists of Police, Fire, Inspections & Enforcement, Animal Control and Emergency Management Services is the second largest functional component within the Town's budget, representing approximately 9.9% of total expenditures. For FY2016, Public Safety is proposed to decrease by $150,031 or 1.3% from FY2015 levels to $11.77 million. Nonrecurring personnel costs related to police officer and firefighter injuries sustained in FY15 are not funded in the upcoming year. Personnel costs account for approximately 90% of the Public Safety budget. The demand for public safety services has continued to increase during recent years.

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 Recommended	$ Change	% Change
SUMMARY							
PUBLIC SAFETY							
Personnel Services	$9,318,556	$9,765,505	$10,125,873	$10,776,233	$10,664,132	-112,101	-1.04%
Expenses	$1,078,153	$1,091,398	$1,128,258	$1,147,142	$1,109,212	-37,930	-3.31%
TOTAL BUDGET:	$10,396,709	$10,856,903	$11,254,131	$11,923,375	$11,773,344	-150,031	-1.26%

The Police Department budget decreases overall by $57,819 or 0.94%. This is due to decreased fuel costs and the fact that at the time of publication, no labor agreement has been reached with the patrol officers and sergeants unions. The FY16 personnel budget maintains staffing of 37 patrol officers, which is approximately the same number of employees the Town employed five years ago. The FY2016 Police expense budget provides $145,000 for the replacement of four police cruisers.

The Fire Department budget decreases overall by $96,491 or 1.9%. This budget provides funding for 51 full-time firefighters and provides staffing for the continued operation of all five fire stations. Limited funding for overtime coverage means the Fire Department will occasionally operate with a compliment of only 10 firefighters on duty.

The final component of the Public Safety function is Inspection and Enforcement Services which includes the Building Inspector, Plumbing and Gas Inspector, Electrical Inspector, Animal Inspector, and Sealer of Weights and Measures. These individuals are responsible for the enforcement of state and local safety and regulatory laws. The Town contracts with NMCOG for services provided by a regional Sealer of Weights and Measures. The budget for these departments is funded at $301,868 for the next fiscal year.



Public Works

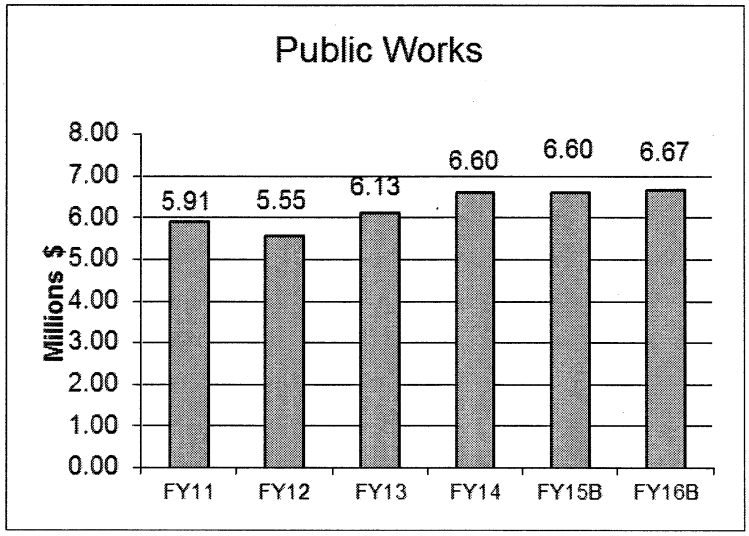
One of the most important aspects of a community is its infrastructure such as roads, sewers, drainage system; and its facilities such as parks, cemeteries, and public buildings. All of these are assets of the Town that need to be maintained in order to protect the public's investment and to operate the facilities properly. The Town's Public Works function is divided into three entities: the Department of Public Works (DPW), the Cemetery Commission, and Municipal Facilities. The DPW includes Engineering, Highway, Sewer Operations (Enterprise Fund discussed in next section), Parks, Solid Waste, Streetlights, Public Trees and Public Buildings. The Cemetery Commission maintains and operates the Town's public cemeteries. The Municipal Facilities Department provides for central administration of maintenance for all schools and other buildings owned by the Town.

PUBLIC WORKS SUMMARY (Includes Cemetery Commission)

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 Recommended	$ Change	% Change
SUMMARY							
PUBLIC WORKS							
Personnel Services	$1,749,029	$1,834,830	$1,905,863	$1,992,016	$2,073,416	81,400	4.09%
Expenses	$3,023,804	$3,158,768	$3,392,157	$3,465,628	$3,460,069	-5,559	-0.16%
Snow & Ice	$780,197	$1,139,776	$1,302,987	$1,143,500	$1,143,500		
TOTAL BUDGET:	$5,553,030	$6,133,374	$6,601,007	$6,601,144	$6,676,985	75,841	1.15%

For FY2016, the budget for Public Works increases by $75,841 or 1.15%. The proposed FY16 snow and ice budget of $1,143,500 is level funded from FY15. It should be adequate for a typical winter season and is estimated to reflect an average of actual snow and ice expenditures over the past five years. State law allows a municipality to over-expend the Snow and Ice account. However, the deficit must be raised within the property tax levy during the subsequent fiscal year. The DOR is currently considering modifying this policy to help municipalities cope with costs resulting from record-breaking snowfall during the 2015 winter season.

Solid waste collection expenses are projected to increase by $17,881 in FY16. The Department of Public Works will continue to operate with 40.0 FTE positions during the upcoming fiscal year. Excluding the Sewer Division, this represents a decrease of two DPW personnel since earlier this decade. The reduction in personnel has resulted in delays in the sidewalk construction plan, as well as an inability to fully address drainage, maintenance, and construction needs.



Municipal Facilities Department

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 Recommended	$ Change	% Change
MUNICIPAL FACILITIES							
Personnel Services	$583,075	$661,677	$696,449	$742,510	$759,632	17,122	2.31%
Expenses	$601,818	$575,560	$567,554	$567,485	$665,850	98,365	17.33%
TOTAL BUDGET:	$1,184,893	$1,237,237	$1,264,003	$1,309,995	$1,425,482	115,487	8.82%

The Municipal Facilities department was established by Town Meeting in October 2004 and was included in the amendments to the Town Charter. The maintenance of School and General Government buildings is performed by an integrated department. The HVAC Technician, HVAC Apprentice, and General Maintenance positions that were originally envisioned for the department has never been realized due to budgetary constraints.

The proposed Municipal Facilities budget increases by $115,487 or 8.8% for the coming fiscal year. The budget provides funding for all current maintenance employees. The reopening of two historic town hall buildings, the DPW facility on Alpha Road, the new Fire Department headquarters, and privatization of School custodial employees has increased the maintenance responsibilities of the Facilities Department. The Municipal Facilities union agreed to assume the responsibility for maintaining streetlights as a cost savings measure back in FY10.

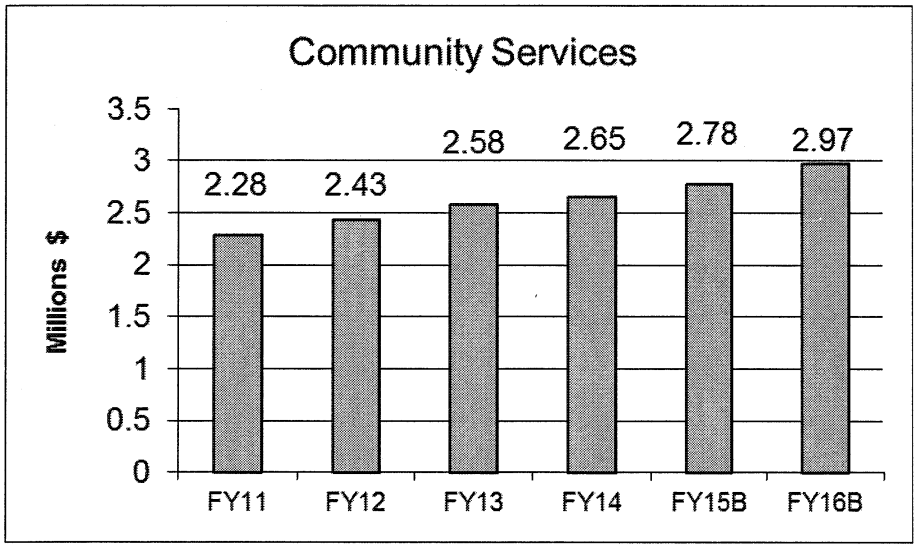
Community Services and Library

The final operational element of Chelmsford's government is the variety of human service, cultural and recreational programs and departments that are included within the category of Community Services. This includes Veterans Services, the Council on Aging/Senior Center, Board of Health, and volunteer committees such as the Historical Commission and the Cultural Council. The Library Department will also be highlighted in this section.

For FY16, the $1,115,935 in total funding for Community Services increased by 13.8% in the amount of $135,087 from the current fiscal year. The majority of this amount includes a $95,000 increase in Veterans Benefits. The number of veterans seeking financial assistance has increased as greater numbers of veterans return home from military deployments in the Middle East. The budget for the Council on Aging increases by $11,028 or 2.8% to maintain current staffing levels and programs at the Senior Center. Although low market interest rates have decreased investment earnings, the Friends of the Senior Center will continue its efforts to support the operations of the facility. Additionally, $25,000 has been included in the budget to hire lifeguards for the Town's beaches at Freeman Lake and Heart Pond.

The budget for the Library increases by $51,771 or 2.9% to provide a budget that exceeds certification requirements from the Massachusetts Board of Library Commissioners. State certification maintains the Town's eligibility for State library aid of approximately $49,000 per year and allows the Town to participate in the Merrimack Valley regional consortium that provides inter-library loan of materials. The proposed personnel budget includes funding to maintain Sunday hours at the Adams Library.

Community Services Summary including Library



Benefits and Insurance

The Benefits and Insurance budget funds the Town-wide insurances for municipal buildings, vehicles, and workers compensation. The employee benefit costs for health insurance premiums, retirement assessments, Medicare payroll taxes, and unemployment costs are centrally administered and funded for the sake of efficiency.

Behind education, employee benefits are the second largest budgetary expense for the Town. The FY16 health insurance budget of nearly $10.45M represents approximately 8.8% of the overall budget. Although the number of active employee health insurance subscribers has remained fairly level in recent years, the number of retiree subscribers has continued to increase over the same period. Of the 1,458 total subscribers, retirees now account for 850 or 58% of the total.

To address the high cost of employee benefits, the Town has adopted the 2011 municipal health insurance reform law which has altered the plan benefits to a level that is equivalent to those provided under the most subscribed plans under the Massachusetts Group Insurance Commission (GIC). This reform has generated significant past savings for the Town. Despite these efforts, in FY16, health insurance premiums will increase 7.3% along with the implementation of higher copays and deductibles.

The Town's FY16 assessment by the Middlesex County Retirement System (MCRS) increases by 9.44% or $612,334 to $7.1M. This increase is the result of an actuarial update of the Town's funding obligations that are necessary to eliminate the unfunded pension liability by 2035.

The Town contributes to the State Unemployment Fund on a claims incurred basis. The budget for unemployment compensation has been level funded at $150,000. The Employee Benefits budget includes $1.0M in funding toward the Town's $85M OPEB liability.

Debt and Interest

In order to complete certain capital projects, such as the construction of the sewer system, the renovation and expansion of the high school and middle schools, and the acquisition of the Alpha Road property for the Department of Public Works, it is necessary and advantageous for the Town to borrow funds through the sale of municipal bonds. With this borrowing comes the responsibility to effectively manage this debt and the obvious requirement of repayment until it is retired.

The Town's total outstanding debt was $117,770,151 at the close of FY2014. Nearly 60% of this amount is for the town-wide sewer construction and ESCO energy-saving management contract projects. The current fiscal year's budgeted debt service amounts to $14,551,795. For FY2016, the Town's debt service payments are estimated to be $14,045,748. This is a decrease of $506,046 or 3.5%. Non-excluded debt service, which is funded within the tax levy, increases slightly by $4,001 to $7,066,170. Excluded debt service or the amount of the debt service that is excluded form the property tax limitations of Proposition 2½ for the sewer, school, and DPW construction projects is forecasted to decrease by over $501,964 (9.9%) to a total of $4,570,411.

The non-excluded debt service budget funds the continuation of the Town's long-term capital improvement program, which is described in more detail under Article 12. It also funds four completed building projects: Adams Library, Center School, the Police Station, and the newly-completed Center Fire Station. Betterment-funded debt service, for sewer construction project phases financed after 2003, decreases by $8,083 or 0.33% to $2,409,167 as the Town continues making payments on loans used to finance the final phases of the sewer project. Betterment-funded debt service is funded outside the tax levy through betterment and sewer capital construction fee revenue.

The Town's actual debt service costs for FY16 will not be known until the Town issues some new long-term bonds in August 2015. Once actual debt service for the upcoming fiscal year is known, the debt service budget will be adjusted at the Fall Annual Town Meeting.

The Town Manager and Board of Selectmen support a repayment schedule of 20 years or less for all General Obligation Debt. Typically, larger building projects such as the police station, library, and DPW facility are bonded for 20 years, while General Fund debt for projects listed in the Capital Budget is usually retired within five to ten years.

The goal is to finance projects for the shortest term feasible to ensure bonds are paid off well before the useful life of the capital asset expires.

Bond-rating agencies recommend that long-term debt payments range between 5% and 15% of a town's total operating budget. For FY2016, it is projected that approximately 11.8% of the operating budget of the Town will go towards principal reduction and interest on debt. In December, Standard and Poor's affirmed the Town's bond rating at an unprecedented AA+. Analysts noted that the strong rating reflected sustained improvement in the Town's financial position and strong financial management practices. The current Stabilization balance of just over $8.6M represents 7.2% of the Town's proposed FY16 operating budget.

Warrant Articles and Non-Appropriated Expenses

In addition to the omnibus budget article that is put before Town Meeting, there are often several articles of financial consequence brought before Town Meeting. The FY16 appropriation to the Finance Committee Reserve Fund has been level funded at $400,000 to provide additional budgetary flexibility for unanticipated expenditures or revenue reductions. This fund is utilized for extraordinary and unforeseen expenses that may arise during the course of the fiscal year. This amount may be adjusted at the Fall Town Meeting.

The total FY2016 Budget also includes certain costs that are not voted upon by Town Meeting. These non-appropriated expenses consist of State Assessments and the Town's Overlay account that funds property tax abatements. The State Assessments are primarily composed of tuition assessments for the Charter and School Choice program and for the Town's participation in the Lowell Regional Transit Authority.

State Assessments are budgeted at $2.1 million during the upcoming fiscal year. This is an increase of 9.6% or $184,794 for FY16. Nearly all of this increase is attributable to the projected Charter School and School Choice tuition assessments. Traditionally, fluctuations in projected and actual Charter School enrollment figures have made it difficult to forecast State Assessments and reimbursement levels.

The Town's Overlay account for property tax abatements is level funded at $926,761. This anticipates decreased abatement activity as the real estate market continues to strengthen. Property tax abatements for the senior work program are also funded from this account.

Detailed line items for the Town's FY16 operating budget are found in the upcoming pages. This is followed by the budget information for the Sewer Enterprise Fund and Golf Course Enterprise Fund. Finally, the Town's FY16 Capital Expenditure Plan is presented in Section H.

Sewer Enterprise Fund

The Town established a Sewer Enterprise Fund in FY2006 in accordance with Chapter 44, Section 53F1/2 of Massachusetts General Law. This created a separate accounting and financial reporting mechanism for the Town's sanitary sewer system services that are provided for a fee. Sewer revenues and expenditures are accounted for separately and are not commingled with the Town's general fund operating budget.

The total FY16 Sewer Enterprise budget decreases by $1,515 or 0.04% to $4,262,341. Sewer Personnel Services expenditures increase by $46,751. Total Direct expenses decrease by $74,266. Capital outlay includes $195,000 of funding for improvements. The user fee paid to the City of Lowell for treatment and disposal increases by $122,626 or 8.2%. The increase reflects capital investments for equipment modernization at the Duck Island treatment plant. The expense budget also includes $280,000 of funding for the maintenance of single-family residential grinder pumps as approved by Town Meeting last fall. This funding level may be adjusted based on the results of an initial town-wide inspection of all grinder pumps and recommendations made to the Department of Public Works.

Sewer Indirect expenses of $546,853 increase by $26,000 or 5.0% over FY15, due to increasing benefit and retirement costs. Indirect costs are appropriated in the FY16 Town operating budget as a revenue source under Available Funds and pay for administrative costs, including accounting, collections and employee benefits, which are provided by the Town.

Golf Course Enterprise Fund

Town Meeting voted in October 2011 to establish an Enterprise Fund for the Chelmsford Country Club golf course beginning in FY13. This will allow the Town to dedicate any surplus revenue earned from operations, including golf course play and function hall rentals, toward future capital improvements at this facility. The expense budget for FY16 is $30,000.

STAFFING HISTORY (Full Time Equivalency)

GENERAL GOVERNMENT DEPARTMENT	FY 2012 FTEs	FY 2013 FTEs	FY 2014 FTEs	FY 2015 FTEs	FY 2016 FTEs	FY15-16 Change	4 YR Change
EXECUTIVE OFFICE	4.60	4.60	4.10	4.10	4.10	0.0	-0.5
FINANCE DEPARTMENT	12.83	13.00	13.00	13.00	13.00	0.0	0.2
TOWN CLERK	3.00	4.00	4.00	4.00	4.00	0.0	1.0
PLANNING & DEVELOPMENT	3.00	3.00	3.00	3.00	3.00	0.0	0.0
POLICE DEPARTMENT	65.00	69.00	69.00	69.00	69.00	0.0	4.0
FIRE DEPARTMENT	59.00	62.50	62.50	62.50	62.50	0.0	3.5
INSPECTIONS & ENFORCEMENT	3.98	3.98	3.98	3.98	3.98	0.0	0.0
DEPT OF PUBLIC WORKS (EXCL. SEWER)	25.00	27.00	27.50	27.50	27.50	0.0	2.5
DPW - SEWER DIVISION	13.20	13.20	12.50	12.50	12.50	0.0	-0.7
CEMETERY COMMISSION	4.40	4.40	4.40	4.40	4.40	0.0	0.0
MUNICIPAL FACILITIES	11.00	13.00	13.50	13.90	13.90	0.0	2.9
HUMAN SERVICES	5.15	5.15	5.15	5.15	5.65	0.5	0.5
RECREATION	0.00	0.00	0.00	0.00	0.00	0.0	0.0
BOARD OF HEALTH	3.60	3.60	3.60	4.10	4.10	0.0	0.5
LIBRARY	24.33	24.38	25.51	25.43	25.43	0.0	1.1
General Government Sub-Total	**238.09**	**250.81**	**251.74**	**252.56**	**253.06**	0.50	14.97

SCHOOL DEPARTMENT		FY 2012 FTEs	FY 2013 FTEs	FY 2014 FTEs	FY 2015 FTEs	FY 2016 FTEs	FY15-16 Change	4 YR Change
ADMINISTRATIVE	PROFESSIONAL	5.00	5.00	5.00	5.00	4.00	-1.0	-1.0
	SUPPORT	6.30	6.30	6.30	6.30	8.40	2.1	2.1
PRINCIPALS	PROFESSIONAL	12.00	12.00	12.00	12.00	12.00	0.0	0.0
	SUPPORT	12.00	12.00	12.00	12.00	17.00	5.0	5.0
CURRICULUM COORDINATORS								
	PROFESSIONAL	3.00	9.90	9.90	9.90	10.00	0.1	7.0
	SUPPORT	1.00	1.00	1.00	1.00	2.00	1.0	1.0
DEPARTMENT HEADS								
	PROFESSIONAL	2.00	1.00	1.00	1.00	1.00	0.0	-1.0
TEACHING	PROFESSIONAL	286.80	304.30	313.00	313.00	312.60	-0.4	25.8
	SUPPORT	38.40	35.00	27.00	27.00	47.50	20.5	9.1
LIBRARY	PROFESSIONAL	5.10	5.10	5.10	5.10	6.00	0.9	0.9
	SUPPORT	8.00	3.30	3.30	3.30	3.00	-0.3	-5.0
TECHNOLOGY	PROFESSIONAL		6.00	6.00	6.00	1.00	-5.0	1.0
	SUPPORT	5.90	4.60	4.60	4.60	7.70	3.1	1.8
GUIDANCE & PSYCH.	PROFESSIONAL	18.80	22.70	22.70	22.70	22.00	-0.7	3.2
	SUPPORT	2.00	2.00	2.00	2.00	2.00	0.0	0.0
NURSING								0.0
	PROFESSIONAL	9.30	9.50	9.50	9.50	9.60	0.1	0.3
ATHLETICS	PROFESSIONAL	2.00	2.00	2.00	2.00	2.00	0.0	0.0
	SUPPORT	0.80	0.80	1.00	1.00	1.00	0.0	0.2
SCHOOL SECURITY								0.0
	SUPPORT	4.00	4.00	4.00	4.00	4.00	0.0	0.0
TRANSPORTATION	PROFESSIONAL	0.50	0.50	0.50	0.50	0.50	0.0	0.0
	SUPPORT	0.00	0.00	0.00	0.00	0.00	0.0	0.0
OCCUP./ PHYSICAL THERAPISTS								0.0
	PROFESSIONAL	0.00	0.00	0.00	0.00	4.00	4.0	4.0
	SUPPORT	0.00	0.00	0.00	0.00	0.00	0.0	0.0
SPED SUPERVISION								0.0
	PROFESSIONAL	5.00	5.00	5.00	5.00	5.00	0.0	0.0
	SUPPORT	2.00	2.00	2.00	2.00	3.00	1.0	1.0
SPED TEACHING								0.0
	PROFESSIONAL	58.10	64.20	65.00	65.00	82.40	17.4	24.3
	SUPPORT	101.20	102.10	99.10	99.10	139.50	40.4	38.3
School Sub-Total		**589.20**	**620.30**	**619.00**	**619.00**	**707.20**	88.20	118.00
TOTAL GENERAL GOV'T & SCHOOL FTEs		**827.29**	**871.11**	**870.74**	**871.56**	**960.26**	**88.70**	**132.97**

Town of Chelmsford
FY2016
Town Manager's
Final Recommendation
April 1, 2015

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
BUDGET SUMMARY								
REVENUES								
Local Taxes	$76,361,143	$78,965,974	$80,392,117	$84,216,426	$87,000,514	$89,995,378	2,994,864	3.44%
State Aid	$14,837,293	$14,472,813	$14,993,324	$15,328,574	$15,766,725	$16,091,473	324,748	2.06%
Available Funds	$3,298,068	$8,100,749	$6,814,765	$4,396,593	$6,411,495	$3,980,894	-2,430,601	-37.91%
Local Receipts	$8,938,882	$9,212,628	$8,350,955	$9,549,846	$8,400,000	$8,876,955	476,955	5.68%
Total	$103,435,385	$110,752,164	$110,551,161	$113,491,439	$117,578,734	$118,944,700	1,365,966	1.16%

	FY2011 ACTUAL	**FY2012 ACTUAL**	**FY2013 ACTUAL**	**FY2014 ACTUAL**	**FY2015 BUDGET**	**FY2016 BUDGET**	**$ Change**	**% Change**
EXPENDITURES								
Municipal Administration	$2,314,116	$2,368,857	$2,614,330	$2,679,585	$2,860,757	$2,863,039	2,282	0.08%
Chelmsford Schools	$43,928,940	$45,233,763	$47,824,702	$49,258,452	$50,870,441	$52,400,000	1,529,559	3.01%
Nashoba	$1,853,897	$1,840,866	$2,044,633	$2,187,180	$2,568,811	$2,818,047	249,236	9.70%
Out of District								
Public Safety	$9,758,834	$10,396,710	$10,856,903	$11,254,130	$11,923,375	$11,773,344	-150,031	-1.26%
Department of Public Works	$5,652,380	$5,275,605	$5,843,796	$6,293,348	$6,282,920	$6,356,716	73,796	1.17%
Municipal Facilities	$1,103,569	$1,184,893	$1,237,237	$1,264,003	$1,309,995	$1,425,482	115,487	8.82%
Sewer Commission	$2,967							
Cemetery Commission	$259,827	$277,424	$289,578	$307,660	$318,224	$320,269	2,045	0.64%
Community Services	$782,488	$834,293	$908,918	$955,469	$980,848	$1,115,935	135,087	13.77%
Library	$1,500,036	$1,596,744	$1,679,701	$1,719,564	$1,808,981	$1,860,752	51,771	2.86%
Benefits & Insurance	$17,000,827	$17,923,845	$17,928,434	$18,161,846	$18,850,706	$20,135,040	1,284,334	6.81%
Debt and Interest	$12,105,468	$12,956,019	$13,163,640	$13,631,361	$14,551,795	$14,045,748	-506,046	-3.48%
Warrant Articles	$1,140,748	$4,445,843	$1,892,855	$448,723	$2,118,078	$400,000	-1,718,078	-81.11%
State Assessments & Overlay	$2,740,156	$2,786,991	$3,492,430	$3,274,391	$3,133,803	$3,430,328	296,525	9.46%
Total	**$100,144,253**	**$107,121,852**	**$109,777,157**	**$111,435,712**	**$117,578,734**	**$118,944,700**	1,365,966	1.16%
			Balance	$2,055,727	$0	$0		



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B: Municipal Administration

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EXPENDITURES

SUMMARY MUNICIPAL ADMINISTRATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$1,422,627	$1,490,081	$1,565,803	$1,666,765	$1,720,778	$1,784,924	64,146	3.73%
Expenses	$890,874	$878,647	$1,048,527	$1,012,820	$1,139,979	$1,078,115	-61,864	-5.43%
Assessor's Legal Services	$615	$130						
TOTAL BUDGET	$2,314,116	$2,368,857	$2,614,330	$2,679,585	$2,860,757	$2,863,039	2,282	0.08%

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EXECUTIVE OFFICE

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$353,163	$367,171	$366,395	$397,472	$401,698	$411,812	10,114	2.52%
Expenses	$44,475	$52,079	$39,333	$56,508	$61,625	$48,625	-13,000	-21.10%
TOTAL BUDGET	$397,638	$419,250	$405,728	$453,980	$463,323	$460,437	-2,886	-0.62%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Town Manager	1	1	1	1	1	1
Assistant to the Town Manager			1	1	1	1
Senior Administrative Assistant	1	1	1	1	1	1
Part-Time Administrative Assistant	0.5	0.5	0.5			
Human Resources Director	1	1	1	1	1	1
Personnel Specialist						
Executive Secretary	1	1				
Board of Selectmen Meeting Clerk	0.10	0.10	0.10	0.10	0.10	0.10
	4.60	4.60	4.60	4.10	4.10	4.10

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BOARD OF SELECTMEN 011220	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51100 Elected								
51110 Full Time	$48,638	$33,647	$53,222	$54,655	$63,209	$58,633	-4,576	-7.24%
Extra Day								
51120 Part Time	$4,751	$4,466	$3,306	$4,763	$5,000	$5,000		
51430 Longevity						$2,639		
51510 Vacation Leave								
51515 PTO - Paid Time Off	$2,730	$5,977	$4,382	$4,858				
51520 Holidays								
51530 Personal Days								
51570 Funeral Leave				$124				
51540 Sick Days			$1,311					
51000 Total	$56,119	$44,090	$62,221	$64,400	$68,209	$66,272	-1,937	-2.84%
Expenses								
53410 Telephone								
53420 Postage			$391	$379	$425	$425		
53990 Contracted Services	$75			$1,618				
54200 Office Supplies	$420	$994	$1,701	$647	$1,250	$1,250		
54860 Newspaper Advertisements	$324	$575	$368	$703	$500	$500		
57100 In State Travel	$1,022	$3,864	$1,783	$1,807	$1,750	$1,750		
57310 Dues & Subscriptions	$7,874	$7,093	$6,641	$7,220	$7,500	$7,500		
57800 Other Charges/Expenses	$1,045			$849				
54000 Total	$10,759	$12,525	$10,884	$13,224	$11,425	$11,425		
TOTAL BUDGET	**$66,878**	**$56,616**	**$73,106**	**$77,624**	**$79,634**	**$77,697**	-1,937	-2.43%

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TOWN MANAGER 011230	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$208,812	$230,048	$208,335	$210,617	$239,682	$249,269	9,587	4.00%
51120 Part Time		$272	$2,597	$2,375				
51430 Longevity	$3,079	$3,219	$3,737	$3,761	$3,697	$1,700	-1,997	-54.02%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$11,155	$12,177	$9,083	$30,143				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 51000 Total	$223,045	$245,715	$223,753	$246,896	$243,379	$250,969	7,590	3.12%
Expenses								
52460 Repair Equipment								
53410 Telephone	$3,822	$4,327	$3,904	$3,739	$4,400	$4,400		
53420 Postage	$742	$458	$543	$18	$900	$900		
53990 Contract Services	$10,307	$14,839	$1,753	$9,330	$23,850	$6,850	-17,000	-71.28%
54200 Office Supplies	$4,135	$1,257	$1,636	$5,903	$3,000	$3,000		
54860 Newspaper Advertisements	$187	$125	$94	$641	$500	$500		
57100 In State Travel	$419	$463	$313	$1,648	$1,100	$1,100		
57120 Expense Allowance	$6,060	$7,290	$7,200	$7,353	$7,200	$7,200		
57200 Out of State Travel								
57310 Dues & Subscriptions	$2,159	$2,428	$6,480	$5,943	$2,500	$6,500	4,000	160.00%
57810 Staff Education	$162	$2,419	$389	$421	$750	$750		
58000 Outlay				$2,048				
58510 New Equipment			$725					
58710 Replacement Equipment								
54000 Total	$27,993	$33,607	$23,037	$37,044	$44,200	$31,200	-13,000	-29.41%
TOTAL BUDGET	**$251,038**	**$279,322**	**$246,791**	**$283,940**	**$287,579**	**$282,169**	-5,410	-1.88%

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HUMAN RESOURCES 011520

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$65,532	$68,013	$65,998	$70,512	$85,009	$89,217	4,208	4.95%
51430 Longevity	$3,186	$3,331	$4,261	$4,860	$5,101	$5,354	253	4.96%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$5,281	$6,021	$10,162	$10,804				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$73,998	$77,365	$80,420	$86,176	$90,110	$94,571	4,461	4.95%
Expenses								
53410 Telephone								
53420 Postage	$452	$1,118	$460		$900	$900		
54200 Office Supplies	$536	$838	$786	$1,317	$750	$750		
54860 Newspaper Advertisements	$140							
57100 In State Travel	$500	$745	$895	$366	$400	$400		
57310 Dues & Subscriptions	$975	$595	$490	$725	$750	$750		
57800 Other Charges/Expenses								
57810 Staff Education	$150	$215	$215	$826	$200	$200		
54000 Total	$2,753	$3,511	$2,846	$3,234	$3,000	$3,000		
TOTAL BUDGET	**$76,752**	**$80,876**	**$83,266**	**$89,410**	**$93,110**	**$97,571**	4,461	4.79%

ANNUAL REPORTS 011950

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
54240 Annual Reports	$2,970	$2,436	$2,565	$3,006	$3,000	$3,000		
57800 Other Charges/Expenses								
54000 54000 Total	$2,970	$2,436	$2,565	$3,006	$3,000	$3,000		
TOTAL BUDGET	**$2,970**	**$2,436**	**$2,565**	**$3,006**	**$3,000**	**$3,000**		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
FINANCE DEPARTMENT								
Personnel Services	$722,067	$749,753	$804,964	$846,388	$894,026	$912,676	18,650	2.09%
Expenses	$501,272	$559,847	$617,028	$672,273	$719,320	$671,170	-48,150	-6.69%
Assess Legal Services	$615	$130						
TOTAL BUDGET	$1,223,954	$1,309,731	$1,421,991	$1,518,661	$1,613,346	$1,583,846	-29,500	-1.83%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Treasurer/Collection Divisions						
Finance Director/Treasurer/Collector	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Collector	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerks			1.00	1.00	1.00	1.00
Part-Time Clerk	0.83	0.83				
Assessing Division						
Chief Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Assessor						
Assistant to the Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Division						
Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator/Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Part Time Clerk						
Information Technology Division						
Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
	12.83	12.83	13.00	13.00	13.00	13.00

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TREASURER 011450	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$172,345	$203,235	$231,055	$236,949	$272,534	$282,400	9,866	3.62%
51120 Part Time	$20,508							
51310 Overtime	$1,191	$1,176		$123				
extra day								
51430 Longevity	$1,000							
51510 Vacation Leave	$2,891							
51515 PTO - Paid Time Off	$9,383	$13,738	$17,159	$19,289				
51520 Holidays								
51530 Personal Days	$1,189							
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$208,508	$218,149	$248,214	$256,361	$272,534	$282,400	9,866	3.62%
Expenses								
52460 Repair Equipment								
53040 Legal Services	$8,298	$17,663	$16,085	$8,750	$15,000	$15,000		
53041 Tax Title- Other	$42,024	$34,388	$30,256	$27,500	$45,000	$35,000	-10,000	-22.22%
53080 Surety Bond	$2,013	$1,913	$1,913	$1,913	$2,100	$2,100		
53410 Telephone	$1,954	$2,269	$2,401	$3,585	$2,500	$2,500		
53420 Postage	$12,851	$15,376	$13,998	$14,962	$15,000	$15,000		
53990 Contract Services	$127,714	$150,556	$144,116	$135,005	$135,000	$135,000		
54200 Office Supplies	$5,646	$4,507	$5,287	$5,335	$5,400	$5,400		
54860 Newspaper Advertisement								
57100 In State Travel	$363	$841	$410	$843	$750	$750		
57200 Out of State Travel								
57310 Dues & Subscriptions	$725	$860	$965	$965	$750	$750		
58000 Outlay								
54000 Total	$201,587	$228,373	$215,431	$198,857	$221,500	$211,500	-10,000	-4.51%
TOTAL BUDGET	**$410,095**	**$446,522**	**$463,645**	**$455,218**	**$494,034**	**$493,900**	-134	-0.03%

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INFORMATION TECHNOLOGY 011550	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$69,830	$70,566	$73,896	$78,420	$89,312	$93,733	4,421	4.95%
51120 Part Time			$50					
51430 Longevity			$407	$2,553	$2,680	$2,812	132	4.93%
extra day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$4,560	$5,338	$7,485	$7,013				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	$74,390	$75,904	$81,838	$87,986	$91,992	$96,545	4,553	4.95%
Expenses								
52470 Computer Maintenance	$54,562	$95,974	$121,652	$134,415	$129,500	$140,500	11,000	8.49%
53410 Telephone	$1,504	$1,620	$1,526	$1,597	$2,100	$2,100		
53420 Postage								
53990 Contracted Services	$27,275	$99,498	$74,674	$94,385	$134,000	$134,000		
54200 Office Supplies	$1,123	$338	$477	$203				
57100 In State Travel								
57310 Dues & Subscriptions								
58000 Outlay	$67,880	$5,000	$5,000	$5,000	$5,000	$5,000		
54000 Total	$152,345	$202,431	$203,330	$235,600	$270,600	$281,600	11,000	4.07%
TOTAL BUDGET	**$226,736**	**$278,334**	**$285,168**	**$323,586**	**$362,592**	**$378,145**	15,553	4.29%

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ASSESSORS 011410	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$191,511	$196,852	$207,933	$219,507	$250,837	$248,775	-2,062	-0.82%
51120 Part Time	$2,335	$1,218	$93	$942				
51430 Longevity	$8,808	$9,806	$10,108	$8,981	$10,643	$7,131	-3,512	-33.00%
extra day								
51510 Vacation Leave	$3,924	$2,386						
51515 PTO - Paid Time Off	$17,622	$23,159	$25,255	$28,141				
51520 Holidays								
51530 Personal Days	$331	$517						
51540 Sick Days	$3,314	$341						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$227,845	$234,280	$243,390	$257,570	$261,480	$255,906	-5,574	-2.13%
Expenses								
52470 Computer Maintenance	$86	$111	$267	$83	$750	$750		
53120 Revaluation Update	$38,940	$16,360	$88,947	$129,902	$80,000	$60,000	-20,000	-25.00%
53410 Telephone	$1,240	$1,338	$1,287	$1,270	$1,400	$1,400		
53420 Postage	$880	$30	$460	$460	$1,000	$1,000		
53440 Mapping								
53990 Contracted Services	$14,121	$20,954	$14,575	$14,806	$15,000	$15,000		
54190 Gasoline								
54200 Office Supplies	$1,580	$2,068	$2,097	$3,753	$2,000	$2,000		
54420 Deeds	$187	$1,005	$531	$302	$500		-500	-100.00%
54440 Tax Bills	$33,942	$38,297	$30,854	$32,331	$39,000	$39,000		
57100 In State Travel	$988	$650	$234	$190	$800	$800		
57310 Dues & Subscriptions	$1,091	$1,113	$1,210	$1,512	$1,500	$6,000	4,500	300.00%
57810 Staff Education		$829	$395	$827	$2,500	$850	-1,650	-66.00%
54000 Total	$93,055	$82,754	$140,858	$185,436	$144,450	$126,800	-17,650	-12.22%
Legal Services								
53040 Legal Services	$615	$130						
TOTAL BUDGET	**$321,514**	**$317,164**	**$384,247**	**$443,006**	**$405,930**	**$382,706**	-23,224	-5.72%

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ACCOUNTING 011350	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$188,172	$193,794	$201,691	$212,137	$257,534	$266,728	9,194	3.57%
51120 Part Time								
51430 Longevity	$5,306	$5,468	$5,922	$7,989	$10,486	$11,097	611	5.83%
extra day								
51510 Vacation Leave	$2,429	$2,181						
51515 PTO - Paid Time Off	$14,386	$19,511	$23,909	$24,346				
51520 Holidays								
51530 Personal Days	$442	$467						
51540 Sick Days	$589							
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$211,324	$221,421	$231,522	$244,471	$268,020	$277,825	9,805	3.66%
Expenses								
53410 Telephone	$2,530	$2,627	$2,388	$2,354	$2,800	$2,800		
53420 Postage								
53990 Contracted Sevices	$210			$856				
54200 Office Supplies	$724	$1,463	$658	$1,756	$1,070	$1,070		
54860 Newspaper Advertisements								
57100 In State Travel			$90	$101	$200	$200		
57200 Out of State Travel								
57310 Dues & Subscriptions	$80	$80	$80	$168	$200	$200		
57810 Staff Education	$2,741	$119	$80	$346	$2,000	$2,000		
53060 Special Audit					$18,000		-18,000	-100.00%
Financial Audit	$48,000	$42,000	$42,000	$43,000	$48,000	$45,000	-3,000	-6.25%
GASB 45 Actuarial Update			$12,113		$10,500		-10,500	-100.00%
58000 Outlay				$3,799				
58510 New Equipment								
54000 Total	$54,285	$46,289	$57,410	$52,380	$82,770	$51,270	-31,500	-38.06%
TOTAL BUDGET	**$265,609**	**$267,710**	**$288,932**	**$296,851**	**$350,790**	**$329,095**	-21,695	-6.18%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
TOWN CLERK 011610								
Personnel Services	$174,066	$191,957	$210,131	$228,451	$230,054	$256,076	26,022	11.31%
Expenses	$105,900	$106,487	$156,016	$70,621	$123,950	$124,000	50	0.04%
TOTAL BUDGET	$279,966	$298,443	$366,147	$299,073	$354,004	$380,076	26,072	7.36%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Senior Clerk						
Dept. Assistant (Registrars)						
Voter Registration Coordinator			1.00	1.00	1.00	1.00
	3.00	3.00	4.00	4.00	4.00	4.00

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TOWN CLERK/REGISTRARS 011610	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$146,202	$153,123	$190,642	$198,650	$222,304	$248,326	26,022	11.71%
51120 Part Time			$46					
51225 Registrars -part time	$2,500	$2,500	$2,500					
Extra Day								
51310 Overtime		$1,582	$2,380	$1,401	$1,500	$1,500		
51430 Longevity	$7,541	$4,329	$1,500	$1,875	$2,250	$2,250		
51510 Vacation Leave	$4,123	$1,207						
51515 PTO - Paid Time Off	$12,081	$29,065	$13,063	$22,529				
51520 Holidays								
51530 Personal Days	$442	$150						
51540 Sick Days	$736							
51570 Funeral Leave								
51590 Wellness Bonus	$442							
51000 Total	$174,066	$191,957	$210,131	$224,455	$226,054	$252,076	26,022	11.51%
Expenses								
52460 Equipment Repair					$500	$500		
53090 Census	$10,186	$12,187	$10,760					
53320 Resident Books	$1,030	$1,030	$1,018					
53410 Telephone	$1,542	$1,802	$1,894	$1,696	$2,000	$1,900	-100	-5.00%
53420 Postage	$2,156	$3,295	$4,057	$3,161	$1,800	$3,400	1,600	88.89%
53990 Contracted Services	$5,421	$740	$2,046	$2,175	$2,500	$2,500		
54200 Office Supplies	$1,182	$2,493	$2,523	$3,014	$3,200	$3,200		
54250 Vital Records Preservation				$6,161	$6,300	$6,300		
57100 In State Travel		$175	$200					
57110 Mileage					$400	$400		
57200 Out of State Travel			$200					
57310 Dues & Subscriptions	$175	$360	$375	$670	$575	$700	125	21.74%
57810 Staff Education			$2,567	$2,340	$2,675	$2,900	225	8.41%
54000 Total	$21,692	$22,082	$25,640	$19,218	$19,950	$21,800	1,850	9.27%
TOTAL BUDGET	**$195,758**	**$214,039**	**$235,771**	**$243,673**	**$246,004**	**$273,876**	27,872	11.33%

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ELECTIONS 011620	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time								
51225 Registrars -part time				$2,500	$2,500	$2,500		
51310 Overtime				$1,496	$1,500	$1,500		
51000 Total				$3,996	$4,000	$4,000		
Expenses								
53090 Census				$10,904	$13,200	$13,600	400	3.03%
53320 Annual Street List				$1,248	$1,200	$1,200		
53420 Postage				$1,475	$2,000	$2,600	600	30.00%
53990 Contract Services	$84,208	$74,983	$130,376	$22,031	$84,800	$82,000	-2,800	-3.30%
53960 Special Election		$9,422						
57800 Other Charges/Expenses				$15,746	$2,800	$2,800		
54000 Total	$84,208	$84,405	$130,376	$51,404	$104,000	$102,200	-1,800	-1.73%
TOTAL BUDGET	**$84,208**	**$84,405**	**$130,376**	**$55,400**	**$108,000**	**$106,200**	-1,800	-1.67%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
ADMINISTRATIVE SUPPORT								
Personnel Services	$2,824	$3,032	$3,098	$2,771	$2,950	$2,950		
Expenses	$221,357	$143,463	$180,637	$169,073	$195,825	$195,825		
TOTAL BUDGET	$224,180	$146,495	$183,736	$171,844	$198,775	$198,775		

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FINANCE COMMITTEE 011310

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51120 Part Time	$2,374	$2,632	$2,698	$2,521	$2,700	$2,700		
51000 Total	$2,374	$2,632	$2,698	$2,521	$2,700	$2,700		
Expenses								
54200 Office Supplies					$75	$75		
54860 Newspaper Advertisements								
57310 Dues & Subscriptions	$406	$486	$366	$373	$700	$700		
57800 Other Charges/Expenses								
54000 Total	$406	$486	$366	$373	$775	$775		
TOTAL BUDGET	**$2,780**	**$3,118**	**$3,064**	**$2,894**	**$3,475**	**$3,475**		

MODERATOR 011140

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51120 Part Time								
57800 Other Charges/Expenses		$40	$86	$50	$50	$50		
TOTAL BUDGET		**$40**	**$86**	**$50**	**$50**	**$50**		

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LAW DEPARTMENT 011510

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51000 Total								
Expenses								
53040 Legal Services	$220,951	$142,937	$180,185	$168,552	$195,000	$195,000		
57800 Other Charges/Expenses				$98				
54000 Total	$220,951	$142,937	$180,185	$168,650	$195,000	$195,000		
TOTAL BUDGET	**$220,951**	**$142,937**	**$180,185**	**$168,650**	**$195,000**	**$195,000**		

CONSTABLE 011500

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51120 Part Time	$450	$400	$400	$250	$250	$250		
TOTAL BUDGET	**$450**	**$400**	**$400**	**$250**	**$250**	**$250**		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
PLANNING & DEVELOPMENT								
Personnel Services	$170,507	$178,168	$181,215	$191,683	$192,050	$201,410	9,360	4.87%
Expenses	$17,871	$16,771	$55,513	$44,345	$39,259	$38,495	-764	-1.95%
TOTAL BUDGET	$188,378	$194,939	$236,728	$236,028	$231,309	$239,905	8,596	3.72%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Conservation Officer	1.00	1.00	1.00	1.00	1.00	1.00
F.T. Clerk (Planning Board/Com. Dev.)	1.00	1.00	1.00	1.00	1.00	1.00
P.T. Clerk (Planning Bd/Comm Dev)						
P.T. Clerk (Board of Appeals)						
Community Dev. Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
COMMUNITY DEVELOPMENT 011745								
Personnel Services								
51110 Full Time	$75,636	$77,416	$81,508	$85,067	$90,691	$94,716	4,025	4.44%
51120 Part Time	$55							
51430 Longevity								
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$3,010	$4,698	$3,929	$4,258				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	$78,702	$82,113	$85,437	$89,325	$90,691	$94,716	4,025	4.44%
Expenses								
53180 Engineering/GIS			$2,400	$7,795	$5,500	$5,500		
53410 Telephone	$776	$851	$814	$847	$850	$850		
53420 Postage	$169	$400	$100	$193	$400	$400		
53990 Contracted Services	$2,316	$403	$35,059	$16,521	$10,000	$10,000		
54200 Office Supplies	$260	$24	$25	$939	$3,300	$3,300		
57100 Mileage Reimbursement	$53	$606	$376	$155	$1,000	$1,000		
57200 Out of State Travel								
57310 Dues & Subscriptions	$38	$41	$169	$231				
54000 Total	$3,610	$2,325	$38,944	$26,681	$21,050	$21,050		
TOTAL BUDGET	**$82,312**	**$84,438**	**$124,381**	**$116,006**	**$111,741**	**$115,766**	4,025	3.60%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
NMCOG ASSESSMENT 011740								
Expenses								
56040 NMCOG Assessment	$8,786	$8,786	$8,991	$9,218	$9,449	$9,685	236	2.50%
TOTAL BUDGET	**$8,786**	**$8,786**	**$8,991**	**$9,218**	**$9,449**	**$9,685**	236	2.50%

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
HISTORIC DISTRICT 011780								
Personnel Services								
51120 Part Time	$1,393	$1,497	$1,497	$1,497	$1,500	$1,500		
51000 Total	$1,393	$1,497	$1,497	$1,497	$1,500	$1,500		
Expenses								
53420 Postage					$75	$75		
54200 Office Supplies					$20	$20		
57800 Other Charges/Expenses								
54000 Total					$95	$95		
TOTAL BUDGET	**$1,393**	**$1,497**	**$1,497**	**$1,497**	**$1,595**	**$1,595**		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
COMMISSION ON DISABILITIES 011790								
Personnel Services								
51000 Total								
Expenses								
53410 Telephone								
54000 Supplies		$175		$147				
57000 Other Charges/Expenses	$275	$100	$275	$128	$275	$275		
54000 Total	$275	$275	$275	$275	$275	$275		
TOTAL BUDGET	**$275**	**$275**	**$275**	**$275**	**$275**	**$275**		

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
CONSERVATION 011710								
Personnel Services								
51110 Full Time	$42,619	$42,344	$44,127	$46,473	$48,174	$50,559	2,385	4.95%
51120 Part Time			$87	$737				
Extra Day								
51430 Longevity								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$2,783	$4,819	$524	$1,978				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$45,402	$47,163	$44,738	$49,188	$48,174	$50,559	2,385	4.95%
Expenses								
53180 Engineering								
53410 Telephone								
53420 Postage	$399		$447		$450	$450		
54200 Office Supplies	$226	$344	$162	$1,435	$350	$350		
54270 Reservation Management	$224	$111	$199	$272	$500	$500		
54860 Newspaper Advertisement		$282	$78	$71	$150	$150		
57110 Mileage Reimbursement	$92	$23	$698	$354	$500	$500		
57200 Out of State Travel								
57310 Dues & Subscription	$558	$657	$634	$660	$665	$665		
57810 Staff Education		$200	$203	$90	$200	$200		
58000 Outlay								
54000 Total	$1,499	$1,617	$2,421	$2,881	$2,815	$2,815		
TOTAL BUDGET	**$46,901**	**$48,780**	**$47,159**	**$52,069**	**$50,989**	**$53,374**	2,385	4.68%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
BOARD OF APPEALS 011760								
Personnel Services								
51120 Part Time				$844		$1,000	1,000	
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51000 Total				$844		$1,000	1,000	
Expenses								
53410 Telephone								
53420 Postage	$39	$61	$368	$79	$250	$250		
54200 Office Supplies	$165	$137	$36	$34	$100	$100		
54860 Newspaper Advertisements	$968	$1,445	$1,859	$1,733	$1,800	$800	-1,000	-55.56%
57310 Dues & Subscriptions								
57800 Other Charges/Expenses					$100	$100		
54000 Total	$1,173	$1,643	$2,263	$1,847	$2,250	$1,250	-1,000	-44.44%
TOTAL BUDGET	**$1,173**	**$1,643**	**$2,263**	**$2,691**	**$2,250**	**$2,250**		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
PLANNING BOARD 011750								
Personnel Services								
51110 Full Time			$376	$43,774	$50,185	$51,385	1,200	2.39%
51120 Part Time	$38,843	$41,881	$43,190					
Extra Day								
51430 Longevity	$1,500	$1,500	$1,500	$1,625	$1,500	$2,250	750	50.00%
51510 Vacation Leave	$2,834	$1,359						
51515 PTO - Paid Time Off		$1,266	$4,478	$5,429				
51520 Holidays								
51530 Personal Days	$500	$522						
51540 Sick Days	$1,167	$867						
51570 Funeral Leave	$167							
51590 Wellness Bonus								
51000 Total	$45,010	$47,395	$49,543	$50,828	$51,685	$53,635	1,950	3.77%
Expenses								
53410 Telephone	$771	$907	$880	$847	$900	$900		
53420 Postage	$119			$554	$250	$250		
54200 Office Supplies	$913	$92	$473	$1,092	$1,125	$1,125		
54420 Deeds								
54860 Newspaper Advertisements	$248	$361	$666	$781	$350	$350		
57310 Dues & Subscriptions	$477	$620	$415	$85	$500	$500		
57800 Other Charges/Expenses		$85						
57810 Staff Education		$60	$185	$85	$200	$200		
58000 Outlay								
54000 Total	$2,528	$2,125	$2,619	$3,443	$3,325	$3,325		
TOTAL BUDGET	**$47,538**	**$49,519**	**$52,163**	**$54,272**	**$55,010**	**$56,960**	1,950	3.54%



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C: Public Education

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SUMMARY **PUBLIC EDUCATION**	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
Expenses	$45,782,837	$47,074,629	$49,869,335	$51,445,632	$53,439,252	$55,218,047	1,778,795	3.33%
TOTAL BUDGET	$45,782,837	$47,074,629	$49,869,335	$51,445,632	$53,439,252	$55,218,047	1,778,795	3.33%

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		FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
CHELMSFORD PUBLIC SCHOOLS 013000									
51110	Expenses	$43,928,940	$45,233,763	$47,824,702	$49,258,452	$50,870,441	$52,400,000	1,529,559	3.01%
	TOTAL BUDGET	$43,928,940	$45,233,763	$47,824,702	$49,258,452	$50,870,441	$52,400,000	1,529,559	3.01%
NASHOBA TECHNICAL HIGH SCHOOL 013100									
56030	Assessment	$1,853,897	$1,840,866	$2,044,633	$2,187,180	$2,568,811	$2,818,047	249,236	9.70%
	TOTAL BUDGET	$1,853,897	$1,840,866	$2,044,633	$2,187,180	$2,568,811	$2,818,047	249,236	9.70%
OUT OF DISTRICT TUITION 019300									
56030	Assessment								
	TOTAL BUDGET								



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D: Public Safety

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SUMMARY **PUBLIC SAFETY**	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$8,711,579	$9,318,556	$9,765,505	$10,125,873	$10,776,233	$10,664,132	-112,101	-1.04%
Expenses	$1,047,255	$1,078,153	$1,091,398	$1,128,258	$1,147,142	$1,109,212	-37,930	-3.31%
TOTAL BUDGET	$9,758,834	$10,396,710	$10,856,903	$11,254,130	$11,923,375	$11,773,344	-150,031	-1.26%

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POLICE DEPARTMENT SUMMARY

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$4,826,440	$5,000,578	$5,101,679	$5,181,189	$5,385,197	$5,360,178	-25,019	-0.46%
Expenses	$723,759	$718,876	$728,254	$747,268	$774,070	$741,270	-32,800	-4.24%
TOTAL BUDGET	$5,550,199	$5,719,454	$5,829,932	$5,928,457	$6,159,267	$6,101,448	-57,819	-0.94%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Police Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Lieutenant	5	5	5	5	5	5
Captains						
Sergeant	10	10	10	10	10	10
Patrol Officers	32	33	37	37	37	37
Mechanic	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
Principal Clerk	2	2	2	2	2	2
Senior Clerk						
Dispatcher	9	9	9	9	9	9
Part Time Dispatcher						
Full Time Custodian	1	1	1	1	1	1
Part Time Custodian						
Dog Officer	1	1	1	1	1	1
	64.00	65.00	69.00	69.00	69.00	69.00

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POLICE DEPARTMENT 012100	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51020 Clerical	$110,207	$108,665	$121,937	$124,444	$129,288	$134,223	4,935	3.82%
51110 Full Time	$2,551,798	$2,644,059	$2,746,976	$2,774,721	$2,889,661	$2,895,215	5,554	0.19%
51120 Part Time								
51220 Mechanic	$41,704	$44,182	$46,708	$47,640	$48,287	$48,215	-72	-0.15%
51240 Matron								
51260 Dispatch	$233,191	$323,773	$285,840	$368,960	$384,300	$394,612	10,312	2.68%
51270 Custodial	$37,007	$38,512	$39,815	$42,193	$43,312	$45,449	2,137	4.93%
51290 Shoot Days	$501	$405						
51310 Overtime Regular	$521,366	$565,271	$552,794	$482,711	$421,807	$400,000	-21,807	-5.17%
51320 Overtime FLSA	$4,965	$3,826	$5,172	$2,065	$7,000	$7,000		
Extra Day								
51400 Staff Education	$640	$380	$480	$620				
51410 Education Incentive	$1,337	$5,704	$24,902	$34,032	$36,156	$44,236	8,080	22.35%
51415 Quinn Bill	$407,888	$424,675	$470,369	$462,555	$474,900	$463,609	-11,291	-2.38%
51420 Holiday 11 Day	$114,332	$112,399	$119,080	$119,382	$161,578	$162,252	674	0.42%
51430 Longevity	$83,978	$80,754	$80,422	$104,386	$128,745	$125,102	-3,643	-2.83%
51510 Vacation	$253,973	$257,357	$225,212	$231,628	$250,761	$251,342	581	0.23%
51515 PTO - Paid Time Off	$91,356	$92,891	$125,014	$109,718	$154,175	$130,421	-23,754	-15.41%
51520 Holidays	$152							
51530 Personal Days	$31,219	$32,722	$27,104	$32,303	$33,268	$33,372	104	0.31%
51540 Sick Leave	$144,301	$157,158	$134,675	$127,137	$72,081	$72,307	226	0.31%
51550 Court Leave	$21,513	$28,118	$29,625	$39,246	$50,000	$50,000		
51560 Military Leave								
51570 Funeral Leave	$2,673	$7,499	$6,221	$4,120	$5,000	$5,000		
51580 Injured Leave	$116,034	$17,388		$9,398	$15,000	$15,000		
51590 Wellness Bonus	$7,577	$5,837	$8,136	$6,167	$12,000	$12,000		
51595 Physical Training Incentive	$7,500	$6,000	$6,000	$8,500	$17,500	$18,000	500	2.86%
Contract Settlement								
51610 Jury Duty								
51000 Total	$4,785,213	$4,957,574	$5,056,482	$5,131,926	$5,334,819	$5,307,355	-27,464	-0.51%

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POLICE DEPARTMENT (cont'd)	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
52110 Electricity	$84,546	$89,267	$79,689	$68,864	$75,650	$75,650		
52130 Gas Heat	$30,914	$22,763	$25,156	$22,275	$29,920	$29,920		
52400 Rent Space	$95							
52410 Building Maintenance	$26,858	$12,401	$16,846	$15,368	$18,000	$18,000		
52460 Equipment Repair	$7,296	$12,179	$6,886	$4,968	$8,500	$8,500		
52470 Computer Maintenance	$6,512	$3,958	$9,667	$17,881	$8,500	$8,500		
52490 Vehicle Maintenance	$46,614	$47,278	$52,183	$45,381	$50,000	$50,000		
53170 Consultant								
53290 Medical Injury	$490	$6,699	$5,561	$2,355	$5,000	$5,000		
53300 Pre-Medical				$1,151				
53410 Telephone	$54,934	$50,262	$50,756	$47,616	$55,000	$55,000		
53420 Postage	$4,147	$2,768	$5,552	$3,906	$5,500	$5,500		
53990 Contracted Services	$20,983	$21,009	$19,685	$22,220	$23,000	$23,000		
54190 Gasoline	$118,998	$122,053	$123,177	$138,132	$144,000	$115,200	-28,800	-20.00%
54200 Office Supplies	$15,191	$15,018	$11,133	$10,984	$15,000	$15,000		
54400 Prisoner Meals	$332		$5		$400	$400		
55810 Auxillary Expense		$399	$330	$803	$3,000	$1,500	-1,500	-50.00%
55950 Recruit Equipment	$3,211	$12,430	$1,203	$1,237	$3,500	$3,500		
55960 Uniform Allowance	$55,065	$57,804	$66,495	$65,987	$58,050	$58,050		
57100 In State Travel	$235	$318	$177	$511				
57200 Out of State Travel			$1,815	$2,854				
57310 Dues & Subscriptions	$10,709	$13,125	$14,587	$15,613	$16,000	$16,000		
57320 Police Health Club Membership	$695	$1,229	$1,125	$1,608	$1,500	$1,500		
57810 Staff Education	$19,259	$20,674	$23,207	$33,811	$23,000	$23,000		
58000 Outlay	$29,571	$29,400	$34,471	$37,234	$36,000	$36,000		
58510 Equipment	$40,697	$49,114	$31,578	$37,510	$40,000	$30,000	-10,000	-25.00%
58710 Replacement Equipment/ Vehicles	$137,685	$122,469	$139,743	$141,614	$145,000	$145,000		
54000 Total	$715,040	$712,617	$721,028	$739,884	$764,520	$724,220	-40,300	-5.27%
TOTAL BUDGET	**$5,500,253**	**$5,670,191**	**$5,777,510**	**$5,871,810**	**$6,099,339**	**$6,031,575**	-67,764	-1.11%

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ANIMAL CONTROL 012920	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$38,454	$40,039	$41,723	$43,771	$44,820	$47,039	2,219	4.95%
51120 Part Time								
51310 Overtime Regular	$95		$196	$2,029	$1,000	$1,000		
51430 Longevity								
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$2,679	$2,965	$3,277	$3,462	$4,558	$4,784	226	4.96%
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness bonus								
51000 Total	$41,227	$43,004	$45,197	$49,263	$50,378	$52,823	2,445	4.85%
Expenses								
52110 Electricity	$2,488	$1,975	$2,872	$1,450	$2,800	$2,000	-800	-28.57%
52130 Gas Heat	$2,086	$1,339	$1,554	$1,743	$1,800	$1,800		
52410 Building Maintenance	$350	$121	$396	$568		$10,000	10,000	
52490 Vehicle Maintenance								
53410 Telephone	$1,178	$909	$786	$946	$1,200	$1,000	-200	-16.67%
53420 Postage								
53830 Care of Animals	$626	$486	$229	$1,021	$2,000	$1,000	-1,000	-50.00%
53990 Contracted Services								
54190 Gasoline	$1,341	$1,230	$1,358	$1,208	$1,750	$1,250	-500	-28.57%
54200 Office Supplies	$262	$65	$30	$448				
57810 Staff Education	$389	$135						
54000 Total	$8,719	$6,259	$7,225	$7,384	$9,550	$17,050	7,500	78.53%
TOTAL BUDGET	**$49,946**	**$49,264**	**$52,422**	**$56,647**	**$59,928**	**$69,873**	9,945	16.59%

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FIRE DEPARTMENT SUMMARY

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$3,670,601	$4,084,448	$4,421,657	$4,689,991	$5,128,157	$5,031,666	-96,491	-1.88%
Expenses	$298,793	$337,148	$341,181	$351,484	$343,492	$338,362	-5,130	-1.49%
TOTAL BUDGET	$3,969,394	$4,421,595	$4,762,838	$5,041,475	$5,471,649	$5,370,028	-101,621	-1.86%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Fire Chief	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1
Deputy Chief / Fire Prevention	1	1	1	1	1	1
Fire Prevention Captain	1	1	1	1	1	1
Training Captain			1	1	1	1
Captains Unit	4	4	4	4	4	4
Firefighters	44	49	51	51	51	51
Mechanic	1	1	1	1	1	1
Department Assistant	1	1	1	1	1	1
PT Clerk/Fire Prevention			0.5	0.5	0.5	0.5
	54	59	62.5	62.5	62.5	62.5

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FIRE DEPARTMENT 012200	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51020 Clerical	$11,735	$43,812	$53,607	$60,484	$64,254	$67,894	3,640	5.67%
51120 Full Time	$2,272,579	$2,450,273	$2,752,180	$2,945,232	$3,135,968	$3,225,658	89,690	2.86%
51220 Mechanic	$47,937	$52,961	$54,635	$55,189	$60,162	$64,173	4,011	6.67%
51310 Overtime Regular	$293,013	$440,979	$354,446	$342,261	$530,833	$350,000	-180,833	-34.07%
51330 OT Labor Fires	$29,417	$36,104	$44,777	$34,997	$41,000	$41,000		
51400 Staff Education	$36,525	$46,738	$56,636	$61,458	$51,250	$51,250		
51410 Education Incentive	$228,426	$276,240	$317,393	$345,154	$426,887	$392,000	-34,887	-8.17%
51420 Holiday 11 Day	$151,495	$157,349	$161,996	$176,456	$186,080	$193,728	7,648	4.11%
51430 Longevity	$100,159	$100,714	$99,918	$122,763	$137,969	$144,457	6,488	4.70%
51510 Vacation Leave	$208,977	$216,221	$238,113	$241,975	$281,179	$281,179		
51515 PTO - Paid Time Off	$46,698	$26,123	$33,064	$40,184	$36,986	$38,204	1,218	3.29%
51530 Personal Days	$37,340	$39,324	$42,902	$46,944	$53,266	$55,329	2,063	3.87%
51540 Sick Days	$203,421	$193,277	$205,329	$214,287	$115,409	$119,880	4,471	3.87%
51570 Funeral Leave								
51580 Injured Leave								
51590 Wellness Bonus	$2,880	$4,334	$6,662	$2,609	$5,250	$5,250		
51610 Jury Duty								
Military Leave					$1,664	$1,664		
51620 Union Duties								
51000 Total	$3,670,601	$4,084,448	$4,421,657	$4,689,991	$5,128,157	$5,031,666	-96,491	-1.88%

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FIRE DEPARTMENT (cont'd)

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
52110 Electricity	$21,879	$19,064	$18,635	$21,056	$24,000	$24,000		
52120 Oil Heat								
52130 Gas Heat	$38,703	$12,901	$26,438	$25,283	$28,000	$28,000		
52310 Water Bills	$1,187	$1,040	$960	$1,125	$1,552	$1,552		
52410 Building Maintenance	$4,359	$14,758	$6,392	$6,972	$4,500	$4,500		
52420 Fire Equipment Repairs	$33,507	$28,854	$34,328	$43,920	$40,000	$45,000	5,000	12.50%
52490 Vehicle Maintenance	$48,195	$44,497	$60,484	$58,516	$50,000	$50,000		
53290 Medical Injury		$4,390	$4,412	$9,389	$10,000	$10,000		
53410 Telephone	$13,042	$19,344	$20,625	$19,286	$20,000	$20,000		
54100 Diesel Fuel	$18,512	$24,844	$24,633	$28,096	$24,650	$19,720	-4,930	-20.00%
54190 Gasoline	$17,039	$21,287	$25,973	$20,217	$26,000	$20,800	-5,200	-20.00%
54250 Office Supplies	$7,523	$6,404	$8,600	$6,541	$7,000	$7,000		
54200 Supplies- Departmental	$57							
54260 Communications	$4,672	$8,081	$9,301	$4,774	$9,500	$9,500		
55960 Uniform Allowance	$59,484	$73,375	$72,533	$59,890	$58,000	$58,000		
57100 In State Travel	$2,016	$690	$622	$1,046	$850	$850		
57200 Out of State Travel	$781	$261	$1,517	$2,137	$2,000	$2,000		
57310 Dues & Subscriptions	$2,454	$3,959	$4,880	$3,946	$4,000	$4,000		
57805 Recruit Reimbursement		$7,205	$3,341	$1,710	$5,340	$5,340		
57810 Staff Education	$7,977	$5,887	$3,213	$4,495	$4,000	$4,000		
58000 Outlay	$16,678	$39,347	$12,750	$31,077	$21,000	$21,000		
54000 Total	$298,066	$336,187	$339,634	$349,478	$340,392	$335,262	-5,130	-1.51%
TOTAL BUDGET	**$3,968,667**	**$4,420,635**	**$4,761,291**	**$5,039,469**	**$5,468,549**	**$5,366,928**	-101,621	-1.86%

EMERGENCY MANAGEMENT 012910

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
52460 Equipment Repair								
53410 Telephone	$399	$758	$962	$900	$1,000	$1,000		
54200 Office Supplies	$72	$33		$21	$100	$100		
57800 Other Charges/Expenses			$585	$1,086	$1,000	$1,000		
58000 Outlay	$256	$170			$1,000	$1,000		
54000 Total	$727	$961	$1,547	$2,006	$3,100	$3,100		
TOTAL BUDGET	**$727**	**$961**	**$1,547**	**$2,006**	**$3,100**	**$3,100**		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
INSPECTIONS AND ENFORCEMENT								
Personnel Services	$214,538	$233,531	$242,170	$254,693	$262,879	$272,288	9,409	3.58%
Expenses	$24,703	$22,129	$21,963	$29,506	$29,580	$29,580		
TOTAL BUDGET	$239,241	$255,660	$264,133	$284,199	$292,459	$301,868	9,409	3.22%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Build Inspector	1.00	1.00	1.00	1.00	1.00	1.00
P.T. Local Inspector	0.66	0.66	0.66	0.66	0.66	0.66
P.T. Wire Inspector	0.66	0.66	0.66	0.66	0.66	0.66
P.T. Plumbing & Gas Inspector	0.66	0.66	0.66	0.66	0.66	0.66
Departmental Assistant	1	1	1	1	1	1
Principal Clerk						
Sealer of Wgts & Meas.						
Animal Inspector						
	3.98	3.98	3.98	3.98	3.98	3.98

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
INSPECTIONS AND CODE ENFORCEMENT 012500								
Personnel Services								
51100 Full Time	$89,771	$109,777	$117,929	$121,652	$139,497	$145,119	5,622	4.03%
51120 Part Time	$96,072	$98,672	$100,655	$102,570	$115,520	$118,989	3,469	3.00%
51310 Overtime								
51430 Longevity	$5,925	$6,013	$6,108	$6,484	$6,862	$7,180	318	4.63%
Extra Day								
51510 Vacation Leave	$3,842	$2,783						
51515 PTO - Paid Time Off	$15,334	$14,521	$17,477	$23,987				
51520 Holidays								
51530 Personal Days	$409	$338						
51540 Sick Days	$3,186	$1,426						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$214,538	$233,531	$242,170	$254,693	$261,879	$271,288	9,409	3.59%
Expenses								
52490 Vehicle Maintenance								
53410 Telephone	$1,555	$1,337	$1,439	$1,388	$1,650	$1,650		
53420 Postage	$440	$670	$460	$485	$450	$450		
53990 Contracted Services	$1,033				$1,000	$1,000		
54190 Gasoline					$300	$300		
54200 Office Supplies	$5,248	$4,094	$4,001	$4,899	$2,000	$2,000		
57100 In State Travel	$178	$162	$178					
57120 Expense Allowance	$13,475	$13,715	$13,505	$17,192	$16,800	$16,800		
57200 Out of State Travel	$230							
57310 Dues & Subscriptions	$485	$357	$470	$491	$750	$750		
58100 Staff Education	$1,825	$1,675	$1,450	$4,399	$6,250	$6,250		
58000 Outlay								
54000 Total	$24,468	$22,009	$21,503	$28,854	$29,200	$29,200		
TOTAL BUDGET	$239,006	$255,540	$263,673	$283,547	$291,079	$300,488	9,409	3.23%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
ANIMAL INSPECTOR 012570								
Personnel Services								
51120 Salaries					$1,000	$1,000		
Expenses								
57800 Other Charges/Expenses	$235	$120	$460	$652	$380	$380		
TOTAL BUDGET	$235	$120	$460	$652	$1,380	$1,380		

E: Public Works

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SUMMARY PUBLIC WORKS FUNCTIONS*	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$1,652,310	$1,749,029	$1,834,830	$1,905,863	$1,992,016	$2,073,416	81,400	4.09%
Expenses	$2,986,661	$3,023,804	$3,158,768	$3,392,157	$3,465,628	$3,460,069	-5,559	-0.16%
Snow and Ice	$1,276,204	$780,197	$1,139,776	$1,302,987	$1,143,500	$1,143,500		
TOTAL BUDGET	$5,915,174	$5,553,030	$6,133,374	$6,601,008	$6,601,144	$6,676,985	75,841	1.15%

* Summary includes all Department of Public Works Divisions, Cemetery Commission, and Sewer Commission.

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
DEPT OF PUBLIC WORKS								
Personnel Services	$1,422,471	$1,513,066	$1,588,011	$1,643,573	$1,725,431	$1,796,336	70,905	4.11%
Expenses	$2,953,705	$2,982,342	$3,116,010	$3,346,788	$3,413,989	$3,416,880	2,891	0.08%
Snow and Ice	$1,276,204	$780,197	$1,139,776	$1,302,987	$1,143,500	$1,143,500		
TOTAL BUDGET	$5,652,380	$5,275,605	$5,843,796	$6,293,348	$6,282,920	$6,356,716	73,796	1.17%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Engineering Division						
Director of Public Works	1	1	1	1	1	1
Assistant DPW Director	1	1	1	1	1	1
Senior Civil Engineer				0.5	0.5	0.5
Project Engineer	1	1	1	1	1	1
Business Manager	1	1	1	1	1	1
Highway Division						
Hgwy Superintendent	1	1	1	1	1	1
Asst. Superintendent					1	1
Working Foreman	2	2	2	1	1	1
Mechanics	3	2	2	2	2	2
Equip. Operators	6	5	5	6	5	5
Tr. Driver/Laborer	6	8	10	10	10	10
Laborers						
Departmental Assistant	1	1	1	1	1	1
Sewer Division						
Sewer Operations Supervisor	1	1	1	1	1	1
Sewer Inspect.	1	1	1	1	1	1
Sewer Maintenance Technician	7	6	6	6	6	6
Sewer Maintenance Laborer	1	1	1	1	1	1
Sewer Mechanic	1	1	1	1	1	1
Plumbing Safety Inspector	0.2	0.2	0.2			
Departmental Assistant					1	1
Principal Clerk	2	3	3	2	1	1
Senior Civil Engineer				0.5	0.5	0.5
Parks Division						
Groundskeeper	1	1	1	1	1	1
P.T. Laborer						
Public Buildings Division						
Building Attendant	0.50	0.50	0.50	0.50	0.50	0.50
Recycling/Waste						
Recycling/Waste Coordinator	0.50	0.50	0.50	0.50	0.50	0.50
	38.20	38.20	40.20	40.00	40.00	40.00

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
ADMIN & ENGINEERING 014110								
Personnel Services								
51110 Full Time	$264,374	$277,675	$299,317	$307,185	$346,854	$371,082	24,228	6.99%
51120 Part Time					$33,205	$35,719	2,514	7.57%
51310 Overtime Reg.		$103	$144					
Extra Day								
51430 Longevity	$7,005	$9,319	$6,238	$6,540	$8,659	$10,402	1,743	20.13%
51510 Vacation Leave	$1,521	$2,473						
51515 PTO - Paid Time Off	$24,756	$24,534	$21,496	$29,913				
51520 Holidays		$275						
51530 Personal Days	$490	$509						
51540 Sick Days	$1,906	$583						
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$300,052	$315,471	$327,195	$343,638	$388,718	$417,203	28,485	7.33%
Expenses								
52460 Equipment Repair	$964	$1,616	$3,849	$1,516	$2,000	$2,000		
52470 Computer Maintenance			$2,542	$3,364	$4,500	$6,830	2,330	51.78%
53410 Telephone	$2,416	$2,640	$2,950	$3,632	$3,000	$3,350	350	11.67%
53420 Postage	$94	$90	$90	$98	$100	$100		
54190 Gasoline	$3,111	$2,683	$3,194	$3,105	$3,900	$3,120	-780	-20.00%
54200 Office Supplies	$1,635	$1,344	$2,623	$4,674	$2,000	$2,500	500	25.00%
57100 In State Travel	$251	$14						
57120 Expense Allowance	$3,328	$3,273	$1,125					
57200 Out of State								
57310 Dues & Subscriptions	$395	$70	$330	$656	$600	$600		
57810 Staff Education				$1,133	$2,000	$2,000		
54000 Total	$12,193	$11,729	$16,702	$18,178	$18,100	$20,500	2,400	13.26%
TOTAL BUDGET	$312,245	$327,200	$343,897	$361,815	$406,818	$437,703	30,885	7.59%

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
PUBLIC TREES 014790								
Expenses								
53990 Contracted Services								
57800 Other Charges/Expenses	$15,145	$19,150	$67,179	$66,997	$67,000	$67,000		
59580 TSF Grant								
TOTAL BUDGET	$15,145	$19,150	$67,179	$66,997	$67,000	$67,000		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
STREETLIGHTING 014240								
Expenses								
52110 Electricity	$183,395	$196,624	$198,032	$199,931	$102,000	$102,000		
TOTAL BUDGET	$183,395	$196,624	$198,032	$199,931	$102,000	$102,000		

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
WASTE COLLECTION 014330								
Personnel Services								
51120 Part Time	$20,103	$20,878	$19,258	$17,477	$21,046	$21,046		
51310 Overtime Reg.			$1,120	$1,295				
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$777	$952	$2,726	$2,337				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 Total	$20,880	$21,831	$23,103	$21,110	$21,046	$22,230	1,184	5.63%
Expenses								
53410 Telephone	$771	$907	$880	$847	$1,200	$200	-1,000	-83.33%
53810 Waste Disposal	$803,801	$800,884	$844,367	$764,676	$845,920	$858,320	12,400	1.47%
53820 Waste Contract	$1,233,730	$1,263,849	$1,208,301	$1,474,720	$1,478,569	$1,496,450	17,881	1.21%
53990 Contracted Services				$192				
54200 Office Supplies	$4,833	$4,985	$2,860	$5,569	$5,200	$5,200		
54220 Waste Bins/Containers	$8,925	$7,460	$8,488	$132	$7,500	$7,500		
54230 Waste Compost Expense								
54860 Newspaper Advertisements	$1,933	$1,975		$200	$500	$500		
57800 Other Charges/Expenses								
54000 Total	$2,053,993	$2,080,060	$2,064,895	$2,246,335	$2,338,889	$2,368,170	29,281	1.25%
TOTAL BUDGET	$2,074,873	$2,101,890	$2,087,999	$2,267,445	$2,359,935	$2,390,400	30,465	1.29%

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HIGHWAY DIVISION 014220

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51090 Administration	$239,848	$252,591	$215,190	$195,965				
51110 Full Time	$538,864	$593,847	$687,137	$811,082	$1,137,262	$1,172,273	35,011	3.08%
51120 Part Time								
51250 Special Labor			$11,457		$4,176	$6,382	2,206	52.83%
51310 Overtime Regular	$39,827	$55,217	$34,280	$37,747	$35,000	$35,000		
Extra Day								
51360 Signing Bonus					$9,000	$9,000		
51430 Longevity	$38,432	$41,817	$36,634	$40,871	$44,368	$45,156	788	1.78%
51510 Vacation Leave	$49,730	$56,856	$39,256	$35,140				
51515 PTO - Paid Time Off	$23,749	$20,836	$36,504	$52,879				
51520 Holidays	$43,260	$45,433	$54,795	$2,902				
51530 Personal Days	$7,580	$7,673	$9,617	$3,726				
51540 Sick Days	$45,348	$23,731	$30,516	$8,941				
51570 Funeral Leave	$178	$1,038						
51575 Injured Pay								
Contract Settlement								
51590 Wellness Bonus	$2,614	$3,043	$5,447	$9,538				
51000 Total	$1,029,431	$1,102,083	$1,160,833	$1,198,791	$1,229,806	$1,267,811	38,005	3.09%

HIGHWAY (cont'd)

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
52110 Electricity	$15,531	$19,314	$16,930	$30,470	$45,000	$35,000	-10,000	-22.22%
52130 Gas Heat	$29,188	$13,895	$29,428	$64,667	$78,000	$70,000	-8,000	-10.26%
52310 Water Bills	$1,919	$2,441	$1,804	$881	$2,200	$1,500	-700	-31.82%
52410 Building Maintenance	$4,671	$5,461	$13,975	$20,770	$6,000	$6,000		
52480 Radio Repairs	$2,020	$523			$2,200	$2,200		
52490 Vehicle Maintenance	$134,150	$144,462	$146,904	$135,956	$145,000	$145,000		
53165 Traffic Duty	$7,114	$13,470	$10,499	$12,698	$10,000	$10,000		
53410 Telephone	$3,496	$4,308	$4,681	$6,723	$3,400	$5,000	1,600	47.06%
53420 Postage	$69	$61	$36	$96	$200	$200		
53990 Contract Services	$2,500			$4,349				
54100 Diesel Fuel	$96,723	$88,874	$111,906	$100,617	$125,000	$100,000	-25,000	-20.00%
54190 Gasoline	$16,253	$18,476	$24,843	$16,565	$26,250	$21,000	-5,250	-20.00%
54200 Office Supplies	$216	$626	$1,108	$775	$1,000	$1,600	600	60.00%
54210 Road Materials	$62,496	$132,249	$137,848	$88,961	$135,000	$135,000		
54250 Departmental Supplies	$82,893	$35,150	$69,499	$127,773	$60,000	$76,000	16,000	26.67%
54280 Street Signs	$16,697	$19,628	$24,813	$9,500	$20,000	$20,000		
Traffic Lights					$20,000	$20,000		
54290 Machinery Hire	$1,158	$1,084		$2,329	$15,000	$10,000	-5,000	-33.33%
54860 Newspaper Advertisements	$689	$899	$1,346	$1,039	$600	$1,500	900	150.00%
55960 Uniform Allowance	$6,650	$7,520	$10,413	$10,322	$9,550	$9,550		
57110 Mileage Reimbursement	$99	$106	$62					
57200 Out of StateTravel								
58000 Outlay (Bike Trail Maint.)	$55,607					$10,000	10,000	
54000 Total	$540,138	$508,547	$606,095	$634,493	$704,400	$679,550	-24,850	-3.53%
Sub-Total Highway	$1,569,568	$1,610,630	$1,766,928	$1,833,284	$1,934,206	$1,947,361	13,155	0.68%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
SNOW & ICE 014230								
51250 Special Labor		$192,513	$135,722	$32,643				
51310 Salaries Overtime	$401,280	$156,548	$178,616	$279,602	$315,000	$315,000		
52460 Equipment Repair	$96,377	$73,484	$176,322	$175,118	$90,000	$90,000		
53990 Contract Services	$377,666	$115,409	$195,224	$260,633	$239,500	$239,500		
55830 Snow Salt	$389,430	$214,013	$435,313	$477,555	$484,000	$484,000		
57800 Other Charges/Expenses	$11,451	$28,230	$18,578	$73,228	$15,000	$15,000		
58510 New Equipment				$4,208				
54000 Total	$1,276,204	$780,197	$1,139,776	$1,302,987	$1,143,500	$1,143,500		
TOTAL BUDGET: Highway/ Snow & Ice	$2,845,772	$2,390,827	$2,906,704	$3,136,271	$3,077,706	$3,090,861	13,155	0.43%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
PARKS DIVISION 014280								
Personnel Services								
51110 Full Time	$47,776	$48,394	$50,202	$51,505	$60,162	$61,601	1,439	2.39%
51120 Part Time								
51310 Overtime Reg								
51430 Longevity	$3,319	$3,385	$3,456	$3,525	$3,610	$3,696	86	2.38%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$7,538	$8,026	$7,401	$7,480				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$58,632	$59,806	$61,060	$62,511	$63,772	$65,297	1,525	2.39%
Expenses								
52110 Electricity	$3,375	$3,180	$3,155	$3,394		$3,500	3,500	
52130 Gas Heat	$1,298	$1,518	$1,446	$1,273				
52410 Building Maintenance	$170	$414	$1,833	$2,520	$500	$800	300	60.00%
52460 Equipment Repair	$817	$994	$1,039	$2,368	$1,700	$2,000	300	17.65%
52490 Vehicle Maintenance	$864	$800	$1,928	$1,380	$3,000	$2,000	-1,000	-33.33%
53410 Telephone								
54100 Diesel Fuel								
54190 Gasoline	$3,923	$5,005	$4,881	$5,450	$5,000	$4,360	-640	-12.80%
54610 Grounds Maintenance	$3,833	$3,038	$3,625	$3,485	$4,500	$4,200	-300	-6.67%
58000 Outlay				$13,990				
54000 Total	$14,280	$14,949	$17,907	$33,861	$14,700	$16,860	2,160	14.69%
TOTAL BUDGET	$72,913	$74,754	$78,966	$96,372	$78,472	$82,157	3,685	4.70%

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PUBLIC BUILDINGS 014700

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$12,795	$13,529	$15,482					
51120 Part Time				$17,165	$22,089	$23,795	1,706	7.72%
51310 Overtime	$681	$347	$338	$359				
Extra Day								
51430 Longevity								
Shift Differential								
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$13,476	$13,876	$15,820	$17,524	$22,089	$23,795	1,706	7.72%
Expenses								
52110 Electricity	$35,651	$44,491	$39,574	$37,764	$40,000	$40,000		
52130 Gas Heat	$39,541	$38,472	$20,293	$15,385	$29,200	$29,200		
52140 Heating Maintenance								
52310 Water Bills								
52410 Building Maintenance	$7,916	$25,365	$31,211	$37,307	$25,000	$25,000		
52490 Vehicle Maintenance	$1,695	$797	$132	$847	$2,000	$1,500	-500	-25.00%
52500 Custodial Maintenance	$3,266	$2,862	$3,809	$3,342	$4,000	$4,000		
52510 Custodial Services Contract	$17,289	$15,107	$17,292	$23,411	$20,000	$22,000	2,000	10.00%
53140 Copier Expense	$13,992	$15,112	$12,685	$8,002	$15,000	$9,000	-6,000	-40.00%
53410 Telephone	$1,693	$3,624	$1,936	$1,241	$2,500	$900	-1,600	-64.00%
Motor Pool Maintenance								
58000 Outlay	$3,432	$1,120	$882	$8,238	$1,200	$1,200		
54000 Total	$124,475	$146,949	$127,813	$135,536	$138,900	$132,800	-6,100	-4.39%
TOTAL BUDGET	$137,951	$160,825	$143,633	$153,060	$160,989	$156,595	-4,394	-2.73%

BLDGS - OLD/NORTH/AUXILIARY 014710

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
52110 Electricity				$13				
52130 Gas Heat								
53410 Telephone			$3,436	$4,286				
52410 Building Maintenance	$10,086	$4,335	$13,951	$7,158	$30,000	$30,000		
TOTAL BUDGET	$10,086	$4,335	$17,387	$11,457	$30,000	$30,000		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
SEWER COMMISSION 014810								
Personnel Services								
Expenses	$2,967							
TOTAL BUDGET	$2,967							

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
SEWER COMMISSION 014810								
Expenses								
53990 Contracted Services	$2,342							
57100 In State Travel								
57120 Expense	$175							
57200 Out of State	$450							
58000 Outlay								
54000 Total	$2,967							
TOTAL BUDGET	$2,967							

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
CEMETERY COMMISSION 014910								
Personnel Services	$229,838	$235,963	$246,820	$262,290	$266,585	$277,080	10,495	3.94%
Expenses	$29,989	$41,462	$42,758	$45,369	$51,639	$43,189	-8,450	-16.36%
TOTAL BUDGET	$259,827	$277,424	$289,578	$307,660	$318,224	$320,269	2,045	0.64%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2015 FTE	FY2015 FTE	FY2016 FTE
Superintendent	1	1	1	1	1	1
P.T. Clerk	0.20	0.40	0.40	0.40	0.40	0.40
Working Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Backhoe Operator						
Truck Driver/Laborer	1	1	1	1	1	1
Senior Laborer	1	1	1	1	1	1
	4.20	4.40	4.40	4.40	4.40	4.40

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CEMETERY COMMISSION 014910	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51020 Clerical					$14,860	$15,529	669	4.50%
51100 Salary Elected Officials								
51110 Full Time	$153,141	$172,195	$142,328	$198,246	$219,929	$230,651	10,722	4.88%
51120 Part Time	$24,709	$23,932	$44,093	$13,665				
Extra Day					$846		-846	-100.00%
51130 Disinterment		$250	$100	$150	$350	$200	-150	-42.86%
51210 Temporary								
51300 Call-in OT	$9,815	$7,368	$12,345	$11,468	$10,500	$10,500		
51310 Overtime-Regular	$17,585	$12,387	$19,180	$18,670	$13,000	$13,000		
51515 PTO - Paid Time Off	$4,214	$4,315	$6,758	$4,823				
51430 Longevity	$4,500	$5,156	$5,438	$4,216	$5,100	$5,200	100	1.96%
51510 Vacation Leave	$10,340	$5,467	$6,387	$7,113				
51520 Holidays				$365				
51530 Personal Days	$1,619	$1,532	$1,215	$1,684				
51540 Sick Days	$2,632	$1,987	$8,977	$1,891				
51590 Wellness Bonus	$1,282	$1,374			$2,000	$2,000		
51000 Total	$229,838	$235,963	$246,820	$262,290	$266,585	$277,080	10,495	3.94%
Expenses								
52110 Electricity	$1,268	$1,225	$2,156	$2,533	$1,932	$1,932		
52130 Gas Heat	$2,598	$4,733	$4,667	$5,601	$4,107	$4,107		
52410 Building Maintenance	$694	$669	$1,452	$313	$1,500	$1,500		
52460 Equipment Repair	$4,957	$4,485	$9,007	$7,820	$5,000	$5,600	600	12.00%
52470 Computer Maintenance	$1,364	$1,390	$719	$719	$1,500	$1,500		
52490 Vehicle Maintenance	$1,887	$2,900	$1,171	$2,436	$3,000	$3,000		
53410 Telephone	$1,538	$1,873	$2,581	$2,122	$2,600	$2,000	-600	-23.08%
53420 Postage	$93	$176	$90	$98	$150	$150		
53990 Contracted Services		$707	$255	$75	$250		-250	-100.00%
54100 Diesel Fuel	$722	$1,561	$1,635	$810	$2,000	$1,600	-400	-20.00%
54190 Gasoline	$6,852	$8,158	$8,099	$11,195	$8,500	$8,500		
54200 Office Supplies	$2,005	$3,175	$2,568	$2,988	$2,600	$2,600		
54250 Supplies Departmental	$1,497	$2,737	$2,764	$3,696	$2,750	$2,700	-50	-1.82%
54610 Grounds Maintenance	$752	$3,530	$2,583	$2,134	$4,000	$4,000		
54630 Improvement & Development								
54650 Restoration/Vandalism	$1,697	$903	$374		$1,000	$1,000		
54860 Newspaper Advertisement	$33				$250		-250	-100.00%
55960 Uniform Allowance	$1,425	$1,425	$950	$1,000	$1,500	$1,500		
57100 In State Travel	$191	$1,431	$1,164	$535	$1,000	$1,200	200	20.00%
57200 Out of State Travel								
57310 Dues & Subscription	$415	$386	$523	$1,294	$500	$300	-200	-40.00%
58000 Outlay					$7,500		-7,500	-100.00%
54000 Total	$29,989	$41,462	$42,758	$45,369	$51,639	$43,189	-8,450	-16.36%
TOTAL BUDGET	$259,827	$277,424	$289,578	$307,660	$318,224	$320,269	2,045	0.64%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
MUNICIPAL FACILITIES								
Personnel Services	$584,837	$583,075	$661,677	$696,449	$742,510	$759,632	17,122	2.31%
Expenses	$518,732	$601,818	$575,560	$567,554	$567,485	$665,850	98,365	17.33%
TOTAL BUDGET	$1,103,569	$1,184,893	$1,237,237	$1,264,003	$1,309,995	$1,425,482	115,487	8.82%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Principal Clerk II	1.00	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Electrician- Journeyman	1.00	1.00	1.00	1.00	1.00	1.00
Plumber	1.00	1.00	1.00	1.00	1.00	1.00
Painter	1.00	1.00	1.00	1.00	1.00	1.00
Small Engine Repairs	1.00	1.00	1.00	1.00	1.00	
Carpentry	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance, Asbestos, Air	1.00	1.00	1.00	1.00	1.00	
Maintenance, Grounds	1.00	1.00	2.00	2.00	2.00	
Maintenance, General			1.00	1.00	1.00	6.00
Truck Driver	1.00	1.00	1.00	1.00	1.00	
P.T. Playground Inspector				0.50	0.50	0.50
Energy Manager					0.40	0.40
HVAC Mechanic						
HVAN Apprentice						
Summer Support						
	11.00	11.00	13.00	13.50	13.90	13.90

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
MUNICIPAL FACILITIES								
Personnel Services								
51110 Full Time	$489,144	$468,419	$558,821	$577,421	$698,844	$684,127	-14,717	-2.11%
51120 Part Time				$8,576		$39,555		
51310 Overtime-Regular	$22,978	$26,328	$19,059	$23,460	$23,500	$23,500		
Extra Day								
51430 Longevity	$13,519	$16,672	$16,225	$8,400	$11,250	$11,250		
51510 Vacation Leave	$30,099	$33,638	$28,588	$31,778				
51515 PTO - Paid Time Off	$10,269	$12,037	$8,296	$9,029				
51520 Holidays								
51530 Personal Days	$5,039	$5,443	$5,951	$5,778				
51540 Sick Days	$11,026	$20,058	$23,625	$31,884				
51570 Funeral Leave	$808							
51590 Wellness Bonus	$1,956	$481	$1,114	$124	$8,916	$1,200	-7,716	-86.54%
51000 Total	$584,837	$583,075	$661,677	$696,449	$742,510	$759,632	17,122	2.31%
Expenses								
52110 Electricity	$282	-$239						
52440 Building Safety Maintenance	$9,883	$9,420	$65,413	$40,500	$14,100	$20,000	5,900	41.84%
52410 Building Maintenance	$157,942	$145,622	$128,994	$208,625	$175,000	$231,000	56,000	32.00%
52460 Equipment Repair	$237,995	$285,328	$254,603	$204,163	$232,400	$232,400		
52490 Vehicle Maintenance	$15,835	$9,338	$12,708	$12,588	$15,000	$15,000		
53410 Telephone	$3,090	$2,917	$5,156	$5,815	$3,500	$6,400	2,900	82.86%
53420 Postage	$44	$367	$38		$200	$100	-100	-50.00%
54000 Supplies								
54190 Gasoline	$26,875	$31,193	$34,073	$30,869	$34,000	$27,200	-6,800	-20.00%
54200 Office Supplies	$539	$478	$2,112	$1,791	$1,200	$1,800	600	50.00%
54250 Supplies Departmental	$7,064	$2,202	$9,994	$12,242	$2,000	$8,000	6,000	300.00%
54610 Grounds Maintenance	$34,172	$54,855	$40,594	$25,789	$50,000	$50,000		
54860 Newspaper Advertisement	$142	$293	$392		$350	$350		
55960 Uniform Allowance	$5,150	$5,867	$7,901	$8,766	$6,335	$10,200	3,865	61.01%
57310 Dues & Subscriptions	$1,224	$1,375	$3,582	$8,041	$3,400	$3,400		
58000 Outlay	$6,841	$52,801	$10,000	$8,365	$10,000	$10,000		
Playground Maintenance					$20,000	$20,000		
Solar Array Maintenance						$30,000		
58530 Trucks	$11,655							
54000 Total	$518,732	$601,818	$575,560	$567,554	$567,485	$665,850	98,365	17.33%
TOTAL BUDGET	$1,103,569	$1,184,893	$1,237,237	$1,264,003	$1,309,995	$1,425,482	115,487	8.82%

F: Community Services

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SUMMARY COMMUNITY SERVICES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$1,595,003	$1,680,275	$1,763,999	$1,871,490	$1,958,159	$2,055,014	96,855	4.95%
Expenses	$687,521	$750,762	$824,620	$803,542	$831,670	$921,673	90,003	10.82%
TOTAL BUDGET	$2,282,524	$2,431,037	$2,588,619	$2,675,033	$2,789,829	$2,976,687	186,858	6.70%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
DEPARTMENT OF HUMAN SERVICES								
Personnel Services	$274,775	$267,492	$285,179	$312,814	$304,657	$338,618	33,961	11.15%
Expenses	$232,850	$281,887	$330,913	$334,914	$337,650	$415,450	77,800	23.04%
TOTAL BUDGET	$507,625	$549,379	$616,092	$647,727	$642,307	$754,068	111,761	17.40%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE		
Human Service Director	1	1	1	1	1	1		
Department Assistant	1	1	1	1	1	1		
Assistant Veterans Agent								
Veterans Agent	1.00	1.00	1.00	1.00	1.00	1.00		
Jr. Clerk								
Respite Care Coordinator								
Building Manager & Custodian	1	1	1	1	1	1.50	1	50.00%
Van Driver	1	1	1	1	1	1		
Part Time Substitute Van Driver		0.15	0.15	0.15	0.15	0.15		
	5.00	5.15	5.15	5.15	5.15	5.65	1	9.71%

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VETERANS 015430	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time	$49,004	$49,728	$51,915	$52,960	$60,162	$64,719	4,557	7.57%
51120 Part Time								
51230 Longevity	$1,659	$2,362	$2,592	$2,644	$2,707	$3,883	1,176	43.44%
Extra Day								
51510 Vacation Leave								
51515 PTO - Paid Time Off	$6,310	$6,693	$5,688	$6,037				
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus								
51000 Total	$56,973	$58,783	$60,195	$61,641	$62,869	$68,602	5,733	9.12%
Expenses								
53410 Telephone	$456	$820	$581	$423	$650	$650		
53420 Postage	$301	$304	$275	$332	$300	$300		
54200 Office Supplies	$1,359	$1,022	$1,738	$2,135	$1,500	$1,500		
57100 In State Travel	$907	$961	$964	$2,154	$1,000	$1,000		
57810 Staff Education	$208	$200	$150	$71	$250	$250		
58000 Outlay								
54000 Total	$3,231	$3,307	$3,708	$5,115	$3,700	$3,700		
Cash & Material Grants								
57710 Veterans Benefits	$97,538	$135,783	$185,081	$195,762	$180,000	$275,000	95,000	52.78%
TOTAL BUDGET	$157,742	$197,874	$248,985	$262,518	$246,569	$347,302	100,733	40.85%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
COUNCIL ON AGING 015410								
Personnel Services								
51110 Full Time	$165,692	$172,667	$179,169	$204,831	$222,974	$229,419	6,445	2.89%
51120 Part Time	$27,517	$2,826	$18,895	$22,301	$14,177	$35,306	21,129	149.04%
51310 Overtime Regular	$944	$2,093	$3,238	$2,960				
51430 Longevity	$4,403	$4,443	$4,858	$4,565	$4,637	$5,291	654	14.10%
Extra Day								
51510 Vacation Leave	$6,529	$2,233						
51515 PTO - Paid Time Off	$10,099	$23,257	$18,824	$16,515				
51520 Holidays								
51530 Personal Days	$781	$383						
51540 Sick Days	$1,803	$572						
51570 Funeral Leave								
51590 Wellness Bonus	$35	$234						
51000 Total	$217,802	$208,709	$224,984	$251,172	$241,788	$270,016	28,228	11.67%
Expenses								
52110 Electricity	$36,352	$26,253	$27,338	$33,550	$23,250	$23,250		
52130 Gas Heat	$10,610	$9,537	$8,509	$12,259	$8,500	$8,500		
52410 Building Maintenance	$9,165	$20,890	$14,818	$15,551	$20,000	$20,000		
52490 Vehicle Maintenance	$2,512	$2,811	$5,735	$4,251	$4,000	$5,000	1,000	25.00%
53310 Newsletter		$9,115	$7,136	$5,687	$5,200	$5,200		
53410 Telephone	$4,159	$5,356	$5,986	$5,593	$6,000	$6,000		
53420 Postage	$264	$187	$415	$210	$450	$450		
53990 Contract Services	$7,793	$9,906	$6,354	$8,816	$25,000	$7,000	-18,000	-72.00%
54190 Gasoline	$8,920	$10,000	$11,292	$9,557	$11,000	$11,000		
54200 Office Supplies	$3,214	$1,948	$2,377	$2,967	$2,300	$2,300		
54250 Supplies-Departmental	$5,224	$3,529	$3,976	$4,636	$3,700	$3,500	-200	-5.41%
54300 Meals on Wheels /Sr. Nutrition	$26,900	$22,458	$33,065	$20,117	$27,000	$27,000		
56050 Elderly Services Merrimack Valley								
57100 In State Travel	$1,398	$2,301	$1,891	$423	$2,350	$2,350		
57310 Dues & Subscriptions	$1,193	$1,195	$1,202	$313	$1,200	$1,200		
57400 Insurance General								
57800 Other Charges/Expenses	$1,073	$566	$1,679	$1,604	$2,000	$2,000		
57802 Retired Senior Volunteer Program								
57810 Staff Education	$415	$1,054	$655	$710	$1,000	$1,000		
58000 Outlay	$12,890	$15,690	$9,694	$7,793	$11,000	$11,000		
54000 Total	$132,081	$142,796	$142,123	$134,037	$153,950	$136,750	-17,200	-11.17%
TOTAL BUDGET	$349,883	$351,505	$367,107	$385,209	$395,738	$406,766	11,028	2.79%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
COMMUNITY ENRICHMENT								
Personnel Services	$562	$414	$395	$485	$650	$650		
Expenses	$26,882	$29,412	$28,618	$31,095	$31,550	$43,550	12,000	38.03%
TOTAL BUDGET	$27,444	$29,827	$29,013	$31,581	$32,200	$44,200	12,000	37.27%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Recreation Director						
Part-time Clerk						
Youth Services Coordinator						

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RECREATION 016300

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services								
51110 Full Time								
51120 Part Time								
51430 Longevity								
51510 Vacation Leave								
51520 Holidays								
51530 Personal Days								
51540 Sick Days								
51590 Wellness Bonus								
51000 51000 Total								
Expenses								
52110 Electricity								
52310 Water Bills								
53310 Newsletter								
53410 Telephone								
53420 Postage								
54200 Office Supplies								
54540 Recreational Program	$21,457	$24,918	$23,258	$25,020	$25,000	$25,000		
54610 Pond Weed Control	$71					$12,000	12,000	
57800 Other Charges/Expenses			$50	$1,969				
54000 Total	$21,528	$24,918	$23,308	$26,989	$25,000	$37,000	12,000	48.00%
TOTAL BUDGET	$21,528	$24,918	$23,308	$26,989	$25,000	$37,000	12,000	48.00%

CULTURAL COUNCIL 016960

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
57800 Other Charges/Expenses	$1,946	$1,876	$2,172	$2,350	$2,350	$2,350		
TOTAL BUDGET	$1,946	$1,876	$2,172	$2,350	$2,350	$2,350		

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
PUBLIC CELEBRATIONS								
Expenses								
016930 · 57800 Town Celebration	$1,859	$1,566	$881	$727	$2,050	$2,050		
016940 · 57800 Memorial Day	$570	$619	$642	$508	$750	$750		
TOTAL BUDGET	$2,429	$2,185	$1,524	$1,235	$2,800	$2,800		

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
HISTORICAL COMMISSION 016910								
Personnel Services								
51120 Part Time	$562	$414	$395	$485	$650	$650		
51000 Total	$562	$414	$395	$485	$650	$650		
Expenses								
57800 Other Charges/Expenses	$980	$433	$1,614	$521	$1,400	$1,400		
54000 Total	$980	$433	$1,614	$521	$1,400	$1,400		
TOTAL BUDGET	$1,542	$847	$2,009	$1,007	$2,050	$2,050		

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BOARD OF HEALTH

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Personnel Services	$225,529	$233,484	$242,312	$254,513	$284,691	$296,567	11,876	4.17%
Expenses	$21,890	$21,603	$21,500	$21,648	$21,650	$21,100	-550	-2.54%
TOTAL BUDGET	$247,419	$255,087	$263,813	$276,161	$306,341	$317,667	11,326	3.70%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Director	1.00	1.00	1.00	1.00	1.00	1.00
Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Dept. Assistant	0.80	0.80	0.80	0.80	0.80	0.80
Healthcare Manager	0.80	0.80	0.80	0.80	0.80	0.80
Substance Abuse Prevention Coordinator					0.50	0.50
	3.60	3.60	3.60	3.60	4.10	4.10

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
BOARD OF HEALTH 015100								
Personnel Services								
51100 Salaries-Elected								
51110 Full Time	$165,798	$176,166	$177,043	$184,622	$152,528	$157,677	5,149	3.38%
51120 Part Time	$29,099	$29,644	$30,611	$33,596	$122,830	$127,739	4,909	4.00%
51430 Longevity	$5,176	$5,279	$6,128	$8,887	$9,333	$11,151	1,818	19.48%
Extra Day								
51510 Vacation Leave	$1,470	$855						
51515 PTO - Paid Time Off	$23,285	$20,806	$28,531	$27,409				
51520 Holidays								
51530 Personal Days	$346	$362						
51540 Sick Days								
51570 Funeral Leave								
51590 Wellness Bonus	$355	$372						
51000 Total	$225,529	$233,484	$242,312	$254,513	$284,691	$296,567	11,876	4.17%
Expenses								
52490 Vehicle Maintenance	$1,162	$399	$108	$178	$500	$400	-100	-20.00%
53410 Telephone	$1,548	$1,752	$1,838	$1,694	$1,800	$1,750	-50	-2.78%
53420 Postage	$714	$667	$460	$490	$700	$600	-100	-14.29%
53990 Contract Services								
54190 Gasoline	$2,371	$2,365	$2,340	$1,754	$2,500	$2,000	-500	-20.00%
54200 Office Supplies	$1,536	$1,272	$1,719	$1,564	$1,500	$1,500		
54250 Supplies-Departmental	$2,112	$1,248	$1,501	$414	$1,300	$1,300		
54520 Mosquito Control	$8,976	$9,842	$9,877	$9,955	$9,800	$10,000	200	2.04%
54860 Newspaper Advertisement	$166	$73	$89	$435	$150	$400	250	166.67%
57100 In State Travel	$986	$1,184	$468	$577	$800	$750	-50	-6.25%
57310 Dues & Subscriptions	$494	$740	$734	$774	$600	$800	200	33.33%
57800 Other Charges/Expenses	$1,611	$1,531	$1,875	$3,058	$1,400	$1,600	200	14.29%
57810 Staff Education	$214	$531	$492	$755	$600		-600	-100.00%
54000 Total	$21,890	$21,603	$21,500	$21,648	$21,650	$21,100	-550	-2.54%
TOTAL BUDGET	$247,419	$255,087	$263,813	$276,161	$306,341	$317,667	11,326	3.70%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
LIBRARY								
Personnel Services	$1,094,138	$1,178,884	$1,236,112	$1,303,678	$1,368,161	$1,419,179	51,018	3.73%
Expenses	$405,898	$417,860	$443,589	$415,886	$440,820	$441,573	753	0.17%
TOTAL BUDGET	$1,500,036	$1,596,744	$1,679,701	$1,719,564	$1,808,981	$1,860,752	51,771	2.86%

Personnel

Position	FY2011 FTE	FY2012 FTE	FY2013 FTE	FY2014 FTE	FY2015 FTE	FY2016 FTE
Director	1	1	1	1	1	1
Asst. Director/ Community Services	1	1	1	1	1	1
Asst. Director of Technology			1	1	1	1
Office/Facility Manager	1	1	1	1	1	1
Division Head-Reader Services	1	1	1	1	1	1
Division Head-Children	1	1	1	1	1	1
Division Head-Tech Services	1	1	1	1	1	1
Division Head-Reference	1	1	1	1	1	1
Adult Services Librarian*				1	1	1
Division Head-Community Service	1	1				
Circulation Manager						
Division Head-Teen Services	1	1	1	1	1	1
Admin. Assistant	0.51	0.51	0.53	0.53	0.53	0.53
P.T. Library Asst.	4.48	5.36	5.38	5.27	5.60	5.60
P.T. Children's Specialist	0.67	0.96	0.96	2.02	1.73	1.73
P.T. Reference Specialist	1.80	1.85	1.85			
P.T. Technical Services Asst.	0.67	0.67	0.67	0.67	0.67	0.67
P.T. Tech Services Acquisitions	0.67	0.67	0.67	0.67	0.67	0.67
P.T. Tech Services Specialist	0.51	0.51	0.51			
P.T. Branch Child Specialist	0.51	0.59	0.59			
P.T. Adult Services Specialist				2.35	2.38	2.38
Pages	1.80	1.81	1.81	1.63	1.48	1.48
Custodians	2.40	2.40	2.41	2.37	2.37	2.37
	23.02	24.33	24.38	25.51	25.43	25.43

* Funded by State Aid fof FY14 - FY15

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
LIBRARY 016100								
Personnel Services								
51110 Full Time	$459,452	$493,972	$494,716	$539,672	$660,103	$651,369	-8,734	-1.32%
51120 Part Time	$360,010	$400,109	$406,980	$425,134	$528,718	$581,937	53,219	10.07%
51270 Custodial Salaries	$73,870	$80,059	$78,884	$76,525	$93,933	$100,652	6,719	7.15%
51310 Overtime	$8,278	$4,042	$26,647		$4,000	$4,000		
Sunday Hours				$27,018	$28,400	$29,536	1,136	4.00%
51430 Longevity	$31,224	$36,202	$37,824	$37,778	$40,707	$42,885	2,178	5.35%
Extra Day					$3,500		-3,500	
Shift Differential					$7,500	$7,500		
51510 Vacation Leave	$46,546	$37,546	$46,251	$50,738				
51515 PTO - Paid Time Off	$43,964	$40,557	$45,896	$48,122				
51520 Holidays	$45,123	$50,431	$53,115	$56,827				
51530 Personal Days	$6,275	$6,878	$7,753	$8,285				
51540 Sick Days	$17,415	$25,193	$36,148	$30,077				
51570 Funeral Leave	$1,002	$2,630	$860	$2,348				
51590 Wellness Bonus	$979	$1,266	$1,039	$1,154	$1,300	$1,300		
51000 Total	$1,094,138	$1,178,884	$1,236,112	$1,303,678	$1,368,161	$1,419,179	51,018	3.73%
Expenses								
52110 Electricity	$66,939	$65,436	$59,680	$51,183	$56,100	$56,100		
52130 Gas Heat	$34,540	$19,561	$31,358	$27,317	$28,000	$28,000		
52310 Water Bills	$250	$550	$450	$468	$550	$500	-50	-9.09%
52410 Building Maintenance	$24,701	$28,700	$45,872	$36,272	$38,000	$40,000	2,000	5.26%
53140 Copier Expenses	$829	$962	$1,104	$190	$1,000	$1,000		
53410 Telephone	$4,240	$6,227	$7,804	$7,737	$6,500	$7,000	500	7.69%
53420 Postage	$2,601	$3,485	$3,860	$1,945	$4,500	$4,500		
53990 Contract Services								
54200 Office Supplies	$16,797	$20,320	$19,350	$21,700	$20,000	$22,000	2,000	10.00%
54860 Newspaper Advertisement								
56020 MVLC	$61,748	$61,645	$62,114	$63,697	$64,321	$67,473	3,152	4.90%
57100 In State Travel								
57200 Out of State Travel								
57800 Other Charges/ Expenses	$16,854	$18,973	$16,997	$13,377	$20,849	$20,000	-849	-4.07%
57810 Staff Education								
58000 Outlay					$6,000		-6,000	-100.00%
54000 Total	$229,498	$225,860	$248,589	$223,886	$245,820	$246,573	753	0.31%
Books & Periodicals								
54010 Books & Periodicals	$176,400	$192,000	$195,000	$192,000	$195,000	$195,000		
TOTAL BUDGET	$1,500,036	$1,596,744	$1,679,701	$1,719,564	$1,808,981	$1,860,752	51,771	2.86%

G: Miscellaneous

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SUMMARY BENEFITS & INSURANCE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses	$17,000,827	$17,923,845	$17,928,434	$18,161,846	$18,850,706	$20,135,040	1,284,334	6.81%
TOTAL BUDGET	$17,000,827	$17,923,845	$17,928,434	$18,161,846	$18,850,706	$20,135,040	1,284,334	6.81%

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INSURANCE 019450	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
57741 Buildings/General Liability	$275,000	$258,915	$271,386	$287,745	$325,000	$315,000	-10,000	-3.08%
57742 Motor Vehicle		-$4,179	$10,567	-$6,676				
57745 Workers Compensation	$200,000	$170,934	$201,276	$210,894	$210,000	$220,000	10,000	4.76%
57746 Injuried in Line of Duty								
TOTAL BUDGET	$475,000	$425,671	$483,229	$491,963	$535,000	$535,000		

EMPLOYEE BENEFITS 019100	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Expenses								
51721 Middlesex Retirement	$5,542,698	$5,653,682	$5,909,142	$6,093,830	$6,483,706	$7,096,040	612,334	9.44%
51723 Unemployment Compensation	$184,737	$341,411	$54,360	$49,924	$150,000	$150,000		
51724 Medicare Tax	$640,273	$666,733	$704,066	$741,942	$757,000	$780,000	23,000	3.04%
51725 Medical Insurance Chapter 32B	$9,893,431	$10,326,935	$9,650,805	$9,765,472	$6,950,000	$7,430,000	480,000	6.91%
51722 Medical Insurance Retirees Ch. 32B					$2,850,000	$3,019,000	169,000	5.93%
51726 IOD Insurance Retirees	$56,006	$1,746	$560	$722	$25,000	$25,000		
51727 IOD Insurance	$111,681	$97,651	$39,676	$123,787	$100,000	$100,000		
OPEB Liability Trust Fund		$269,901	$1,000,000	$894,206	$1,000,000	$1,000,000		
51729 Sick Leave Buy Back	$97,000	$140,116	$86,596					
TOTAL BUDGET	$16,525,827	$17,498,174	$17,445,205	$17,669,883	$18,315,706	$19,600,040	1,284,334	7.01%

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SUMMARY **DEBT & INTEREST**	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Non-Excluded	$4,118,517	$4,230,318	$5,011,600	$5,675,601	$7,062,170	$7,066,170	4,001	0.06%
Betterment - Funded	$1,606,282	$2,439,180	$2,431,372	$2,414,897	$2,417,250	$2,409,167	-8,083	-0.33%
Excluded	$6,380,669	$6,286,520	$5,720,667	$5,540,862	$5,072,375	$4,570,411	-501,964	-9.90%
TOTAL BUDGET	$12,105,468	$12,956,019	$13,163,640	$13,631,361	$14,551,795	$14,045,748	-506,046	-3.48%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
DEBT NON-EXCLUDED								
Library Issued 01/15/00								
Center School Issued 01/15/00								
Imp-00 Issued 03/01/01								
Imp-01 Issued 04/01/02	$146,925	$135,850						
Police Station Issued 04/01/02	$403,300	$386,650						
School Planning Est. 04/01/03	$95,470	$92,830	$75,190					
Imp-02 Issued Est. 04/01/03	$67,580	$65,720	$63,860					
Imp-03 Issued Est. 04/01/04	$236,525	$223,025	$214,250	$199,500				
Imp-04, Est. 04/01/05	$141,240	$136,532	$131,824	$127,116	$122,408		-122,408	-100.00%
Issued 2007, Series A	$541,811	$407,672	$774,064	$742,814	$722,383	$659,287	-63,096	-8.73%
Refunded Series B, 04/01/05	$847,034	$817,984	$782,990	$752,590	$717,390	$682,590	-34,800	-4.85%
Issued 2008	$972,336	$949,686	$815,774	$614,811	$594,699	$578,599	-16,100	-2.71%
Imp-2010, Iss. 7/01/09	$400,232	$391,600	$381,850	$372,100	$288,975	$221,475	-67,500	-23.36%
Imp-2011, Iss. 7/01/10	$80,977	$487,836	$479,770	$471,708	$449,616	$247,142	-202,474	-45.03%
Imp-2012 Iss. 7/1/11		$33,418	$512,434	$502,125	$490,897	$479,669	-11,228	-2.29%
School Gr. Repair MSBA - Iss 7/1/11		$20,141	$107,825	$101,846	$90,200	$83,803	-6,397	-7.09%
Bond Anticipation Notes - MSBA		$1,188						
Imp-2013, Proj. Iss. 7/01/12			$30,582	$279,614	$274,660	$269,707	-4,953	-1.80%
Iss. 7/1/12 Center Fire Station			$553,633	$555,237	$542,716	$535,168	-7,548	-1.39%
Iss. 2/1/13 FY13 CIP Ph. 2				$210,738	$204,600	$194,200	-10,400	-5.08%
Iss. 8/6/13 FY14 CIP				$89,476	$589,261	$566,500	-22,761	-3.86%
Iss. 8/6/13 ESCO				$535,227	$1,666,952	$1,626,563	-40,389	-2.42%
Iss. 2/14 Ctr. Fire					$52,913	$52,213	-700	-1.32%
Iss. 7/8/14 FY15 CIP/ Varney Pk.					$89,500	$625,254	535,754	598.61%
Proj. Int. Iss. 7/15 FY16 CIP						$119,000		
Temporary Loans & Costs	$185,088	$80,187	$87,555	$120,699	$165,000	$125,000	-40,000	-24.24%
Total	$4,118,517	$4,230,318	$5,011,600	$5,675,601	$7,062,170	$7,066,170	4,001	0.06%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
DEBT EXCLUDED								
Sewer Phase I	$2,664,718	$2,625,773	$2,577,940	$2,496,796	$2,448,778	$2,036,041	-412,737	-16.85%
MWPAT	$1,908,658	$1,905,274	$1,426,189	$1,419,429	$1,010,018	$1,011,368	1,350	0.13%
School Construction	$1,410,865	$1,367,615	$1,333,015	$1,245,452	$1,230,900	$1,162,650	-68,250	-5.54%
DPW Alpha Rd. Iss. 7/1/10	$396,427	$387,858	$383,524	$379,186	$382,679	$360,352	-22,327	-5.83%
Bond Anticipation Notes								
Total	$6,380,669	$6,286,520	$5,720,667	$5,540,862	$5,072,375	$4,570,411	-501,964	-9.90%
DEBT BETTERMENT- FUNDED								
MWPAT	$1,606,282	$2,074,251	$2,074,253	$2,074,253	$2,074,254	$2,074,253	-1	0.00%
Proj. Iss. 07/11		$320,416	$314,850	$311,050	$305,350	$299,650	-5,700	-1.87%
Bett. Funded Borrowing Exp.		$44,513	$42,270	$29,594	$37,646	$35,264	-2,382	-6.33%
Total	$1,606,282	$2,439,180	$2,431,372	$2,414,897	$2,417,250	$2,409,167	-8,083	-0.33%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
STATE ASSESSMENTS & OVERLAY								
Expenses	$2,740,156	$2,786,991	$3,492,430	$3,274,391	$3,133,803	$3,430,328	296,525	9.46%
TOTAL BUDGET	$2,740,156	$2,786,991	$3,492,430	$3,274,391	$3,133,803	$3,430,328	296,525	9.46%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
STATE & COUNTY ASSESSMENTS								
State Assessments 018200								
56310 Special Education			$9,380	$4,741	$4,836		-4,836	-100.00%
56460 Motor Vehicle Non-Renewal Surcharge	$21,040	$21,480	$24,200	$25,320	$25,320	$25,320		
56680 Tuition Assessments	$1,457,403	$1,355,015	$1,366,345	$1,404,385	$1,578,719	$1,766,582	187,863	11.90%
56390 Mosquito Control Projects	$64,163	$64,248	$68,829	$73,793	$72,843	$68,898	-3,945	-5.42%
56400 Air Pollution Districts	$10,198	$10,154	$10,397	$10,696	$10,732	$10,704	-28	-0.26%
MBTA								
56630 Regional Transit Authority	$217,616	$216,263	$219,666	$223,988	$229,588	$235,328	5,740	2.50%
Total	$1,770,420	$1,667,160	$1,698,817	$1,742,923	$1,922,038	$2,106,832	184,794	9.61%
Other Expenses								
N/A Underassessments								
N/A Cherry Sheet Offsets	$73,216	$131,956	$192,879	$219,616	$285,004	$396,735	111,731	39.20%
57600 Court Settlements								
Total	$73,216	$131,956	$192,879	$219,616	$285,004	$396,735	111,731	39.20%
TOTAL BUDGET	$1,843,636	$1,799,116	$1,891,696	$1,962,539	$2,207,042	$2,503,567	296,525	13.44%

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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
ASSESSORS								
Overlay	$792,052	$963,173	$1,600,734	$1,311,852	$926,761	$926,761		
Overlay Deficit-Prior Year	$104,468	$24,702	$0	$0	$0	$0		
TOTAL BUDGET	$896,520	$987,875	$1,600,734	$1,311,852	$926,761	$926,761		
DEPARTMENTAL OVERDRAFTS								
Snow and Ice								
Other								
TOTAL BUDGET								

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WARRANT ARTICLES

	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
Prior Year Bills								
* Finance Comm. Reserve Fund	$400,000	$108,000	$400,000	$400,000	$400,000	$400,000		
Sand Lease/Purchase								
Capital Projects								
Gen. Stabilization Fund	$676,791	$3,957,862	$535,323		$1,243,436		-1,243,436	
Sewer Construction Stablization		$359,723	$438,322		$257,697		-257,697	
OPEB Trust Fund								
Compensated Abs. Trust Fund			$480,210					
Late Bills - School								
Cemetery Improvements								
STM-07-10, Fire Detail Account								
Fire Station Demolition					$150,000		-150,000	
ATM 04/27/09, Art. 12 Smith St.								
School Retirements								
OPEB								
Comm. Action Prog.			$10,000		$10,000		-10,000	
DPW/ Fire Station Feasibility Study								
TM Electronic Tally		$10,000						
Collective Bargaining Settlements								
School Medicaid Reimbursement								
School E-Rate Reimbursement	$33,457	$10,258	$29,000	$48,723	$56,945		-56,945	
Misc Small Articles	$30,500							
TOTAL BUDGET	$1,140,748	$4,445,843	$1,892,855	$448,723	$2,118,078	$400,000	-1,718,078	-81.11%

Sewer Enterprise Fund

FY 2016 Sewer Enterprise Statement of Revenues and Expenditures

FY 2016 SEWER ENTERPRISE EXPENSE

			EXPENSES
LABOR	Labor (direct)		$908,348
	Overhead (indirect)		
	Administration		$278,304
	Employee Benefits		$268,549
		SUBTOTAL	**$546,853**
EXPENSES	Lowell User Fee		$1,624,960
	General Direct Exp		$707,180
	Grinder Pumps		$450,000
	Capital Outlay		$195,000
		SUBTOTAL	**$2,977,140**
		Total Enterprise Budget	**$4,432,341**
ADDITIONAL COSTS	Chelmsford Capital Cost ($1.05 Capital Construction Fee)		$1,073,096
	Tyngsboro Flow		$52,889
		Total Sewer Enterprise Expense	**$5,558,326**

FY 2016 SEWER ENTERPRISE REVENUE PROJECTION

		TOTAL FLOW	RATE/1000		REVENUE
SEWER USER FEES					
12747	Residential (170 gpd)	790,951,350	5.13		$4,057,580
507	Commercial(1000 gpd)	185,055,000	5.90		$1,091,825
3	Industrial(42000 gpd)	45,990,000	6.31		$290,197
13257		1,021,996,350		SUBTOTAL	**$5,439,602**
TYNGSBORO FLOW					
	90000 gpd	32,850,000	3.69		$121,217
MISCELLANEOUS					
	Licensing/ Inspection Fees				$0
				Total Sewer Enterprise Revenue	**$5,560,818**
				Revenue Surplus/(Deficit)	**$2,492**

Town of Chelmsford
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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 BUDGET	FY2016 BUDGET	$ Change	% Change
SEWER ENTERPRISE 606000								
Personnel Services								
51110 Full Time	$589,293	$626,226	$652,509	$698,076	$769,402	$809,614	$40,212	5.23%
51120 Part Time	$11,800	$12,038	$12,290	$6,167	$33,204	$35,719	$2,515	7.57%
51310 Overtime Regular	$46,080	$61,062	$42,589	$34,961	$35,000	$35,000		
Extra Day								
51430 Longevity	$9,730	$12,034	$15,699	$22,239	$23,991	$28,015	$4,024	16.77%
51510 Vacation Leave	$2,347	$4,097						
51515 PTO - Paid Time Off	$43,126	$59,544	$61,193	$81,583				
51520 Holidays								
51530 Personal Days	$1,302	$913						
51540 Sick Days	$8,192	$3,080						
51570 Funeral Leave	$782							
51590 Wellness Bonus	$234	$492						
51610 Jury Duty								
51000 Total	$712,887	$779,485	$784,280	$843,027	$861,597	$908,348	$46,751	5.43%
Direct Expenses								
52110 Electricity	$172,823	$183,020	$173,584	$179,006	$158,000	$158,000		
52130 Gas Heat	$15,637	$23,430	$16,814	$18,096	$17,000	$17,000		
52310 Water Bills	$200				$400		($400)	-100.00%
52400 Rental Space	$80,303	$82,287	$86,855	$51,459				
52460 Equipment Repair	$185,578	$159,467	$262,211	$284,943	$225,000	$275,000	$50,000	22.22%
52470 Computer Maintenance	$1,329	$3,588	$1,146	$2,526	$3,000	$3,000		
53030 Legal Expense				$13,056	$15,000	$15,000		
53165 Traffic Duty	$391	$489	$2,229	$1,603	$2,500	$2,500		
53410 Telephone	$24,542	$22,565	$25,944	$28,413	$28,300	$13,000	($15,300)	-54.06%
53420 Postage	$7,034	$8,090	$7,822	$8,406	$9,000	$9,000		
53990 Contract Services	$22,295	$35,285	$112,579	$40,286	$60,000	$46,650	($13,350)	-22.25%
54190 Gasoline	$36,831	$42,441	$42,232	$33,101	$38,000	$30,400	($7,600)	-20.00%
54200 Office Supplies	$1,137	$2,627	$2,468	$2,910	$5,000	$5,000		
54860 Newspaper Ads	$486	$447		$145	$750	$750		
56010 User Fee-Lowell	$1,210,843	$1,282,129	$1,531,679	$1,354,146	$1,502,334	$1,624,960	$122,626	8.16%
58100 Grinder Pumps					$280,000	$450,000	$170,000	60.71%
57120 Expense Allowance	$3,328	$3,328	$3,245	$1,670				
57200 Out of State		$2,057						
57310 Dues & Subscriptions	$1,490	$854	$388	$433	$1,500	$1,500		
58000 Outlay	$363,659	$388,532	$334,120	$217,343	$400,000	$195,000	($205,000)	-51.25%
OPEB Liability				$104,153	$49,387	$45,270	($4,117)	-8.34%
57810 Staff Education	$3,806	$2,063	$1,397	$2,306	$3,000	$3,000		
Debt Service		$21,696	$85,260	$84,360	$83,235	$82,110	($1,125)	-1.35%
54000 Total: Direct Expenses	$2,131,712	$2,264,396	$2,689,973	$2,428,359	$2,881,406	$2,977,140	$95,734	3.32%
TOTAL BUDGET	$2,844,599	$3,043,881	$3,474,253	$3,271,386	$3,743,003	$3,885,488	$142,485	3.81%
Indirect Expenses								
Administrative/ Other Charges	$258,329	$266,463	$253,745	$258,599	$273,424	$278,304	$4,880	1.78%
Employee Benefits	$228,981	$221,774	$228,964	$239,852	$247,429	$268,549	$21,120	8.54%
54000 Total: Indirect Expenses	$487,310	$488,237	$482,709	$498,451	$520,853	$546,853	$26,000	4.99%
Total: Enterprise Fund	$3,331,909	$3,532,118	$3,956,962	$3,769,837	$4,263,856	$4,432,341	$168,485	3.95%



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Golf Course Enterprise Fund

FY 2016 Golf Course Enterprise Statement of Revenues and Expeditures

Chelmsford Country Club

FY 2016 Golf Course Enterprise Expenses

Capital Improvements	$ 30,000.00
Total Country Club Enterprise Expenses	$ 30,000.00

FY 2016 Golf Course Enterprise Revenue Projection

Rental Income	$ 5,000.00
Country Club Gross Receipts	$ 25,000.00
Total Country Club Enterprise Revenues	$ 30,000.00
Revenue Surplus/(Defcit)	$0.00

H: Capital Projects

Paul E. Cohen
Town Manager

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To: Board of Selectmen
Finance Committee
Town Meeting Representatives

Submitted herewith is the proposed FY2016-2020 Capital Improvement Program, the first year of which constitutes the proposed FY2016 Capital Budget. Each year, Town Meeting reviews the proposed Capital Budget and adopts it by voting to appropriate funds for capital spending. The planned acquisition of capital associated with this annual appropriation constitutes an important component of the Town's capital plan.

It should be noted that projects listed in the Capital Improvement Program for years other than FY2016 are not authorized at Town Meeting. Projects in these "out years" serve mainly as a guide for future planning and are subject to further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Budget are developed annually in accordance with Section 6-4 of the Chelmsford Home Rule Charter. Although the detail for proposed projects appears as Section H within the Annual Budget document, funding for these projects requires Town Meeting approval of Capital Article 12 on the April 27, 2015 Town Meeting Warrant. The adoption of the Capital Budget and any associated borrowing is done strictly in accordance with Town Charter.

FY2016 Capital Budget

The process of preparing the CIP and the FY2016 Capital Budget has remained essentially the same as in years past. Project requests were reviewed and prioritized by the Town Manager and Capital Planning Committee using the criteria described in the capital planning process on page H-8. This review was performed within the context of an initial municipal bonding target of $3.0 million as determined by our revised Five-Year Financial Plan.

The proposed Capital Budget has a total cost that is slightly higher than the planned target of $3.0 million. The requested authorization will be funded through $2.99M of General Obligation Bonds, $257,935 of bond premiums from prior year issuances, and $1,403 of unexpended funds recaptured from completed projects funded during prior years.

A total of $329,275 of the budget is devoted to Public Safety to fund the replacement of the emergency alert system for all

Fire stations, a Fire command vehicle, the Police Station video surveillance system, and an animal control truck.

Capital improvements for Public Works total $860,053. $520,000 will fund public infrastructure projects including sidewalk construction, drainage, and roadway improvements. $288,553 will be used to replace a medium-duty dump truck and purchase a mid-size excavator. A Cemetery dump truck will be replaced for $51,500.

A total of $1,087,200 is being set aside for school facilities improvements. $815,000 will be used to upgrade plumbing fixtures and renovate restrooms at the High School. The restrooms are original to the building which opened in 1974. $272,000 will fund the replacement of the roof and server room HVAC equipment at the Central Administration Offices. $42,600 will fund the replacement of a Municipal Facilities pickup truck.

$380,000 of the budget will address school technology needs that include: $150,000 to purchase the eighth phase of interactive white boards for school classrooms, $80,000 to provide wireless network access at two elementary schools, $80,000 to replace core switches all elementary and middle schools, and $70,000 to fund the replacement of computers in high-traffic labs.

School security projects totaling $170,000 include $95,000 for the next phase of security camera installation and $75,000 for the second phase of a keyless entry system installation. The locations of these security improvements will be determined by the School Committee and School Administration.

The remaining $402,363 of the budget will address needs in Town-wide technology and Community Services. $135,000 will fund disaster recovery site upgrades and the purchase of a digital document archive. $236,443 will fund facility improvements at the Senior Center including a WiFi café and fitness room. Finally, $30,920 will fund the replacement of Public Library computers.

Other FY2016 Capital Projects

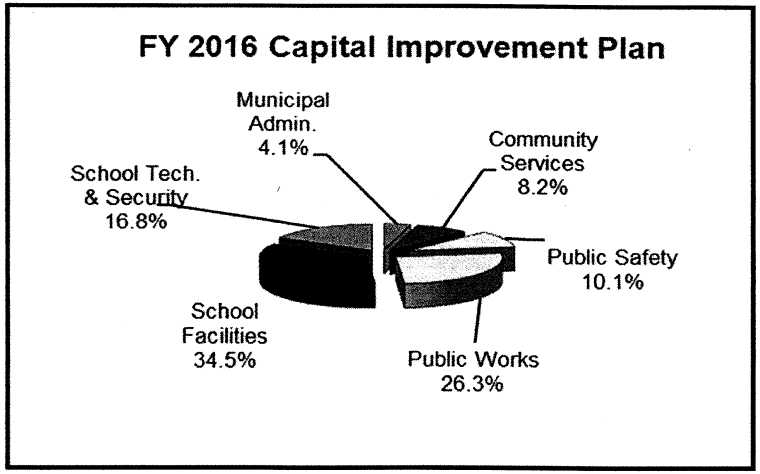
In addition to qualifying capital projects ($25,000 with at least a five-year life) there are many minor capital investments funded through the annual operating budget. This level is more appropriate for projects to be funded with borrowing. Smaller capital items and those relating more with recurring maintenance have been diverted to the operating budget.

Progress has also been made in moving away from funding maintenance items such as classroom painting, maintenance contracts, police cruisers, and the practice of bundling small items to meet the dollar thresholds. Replacement of small capital items such as microscopes, emergency radios, cruiser laptops and firefighter turnout gear is now funded with current operating revenues. We continue to make progress toward improving our capital budgeting system.

In summary, the attached Capital Improvement Program and the FY2016 Capital Budget continue to recognize the Town's ongoing responsibility to maintain its capital facilities, equipment and infrastructure, and to make the capital investments necessary to meet the future long-term demands of our community. The Capital Improvement Program also recognizes the Town's responsibility to limit such undertakings to a sustainable level which will preserve the fiscal integrity of the Town. I wish to extend my thanks to the Capital Planning Committee, School Superintendent, Department Heads and staff for their assistance in the preparation of this document.

FY2016 PROPOSED CAPITAL BUDGET

Function	Department /Location	Project	Expenditure
Administration/ Community Services	Information Technology	Disaster Recovery Site Upgrade	$100,000
		Digital Document Archive	$35,000
		Municipal Administration Subtotal	$135,000
	Community Services	Senior Center WiFi Café	$80,058
		Senior Center Fitness Room	$156,385
		Library Computer Replacement	$30,920
		Community Services Subtotal	$267,363
Public Safety	Fire	Fire Station Emergency Alert System	$141,775
		Command Vehicle Repl. (2005)	$57,500
	Police	Animal Control Truck Replacement	$40,000
		Police Station Surveillance System	$90,000
		Public Safety Subtotal	$329,275
Public Works	Cemetery	Dump Truck & Plow Repl. (2005)	$51,500
	Highway	Drainage Improvements	$100,000
		Sidewalk Construction	$220,000
		Roadway Improvements	$200,000
		Medium Duty Dump Truck Repl. (2000)	$60,000
		Mid-Size Excavator	$228,553
		Public Works Subtotal	$860,053
Public Facilities	Municipal Facilities	Pickup Truck Replacement (2001)	$42,600
		Municipal Facilities Subtotal	$42,600
	Central Administration	Roof Replacement	$157,200
		HVAC Unit	$115,000
	High School	Restroom Renovation	$815,000
		School Facilities Subtotal	$1,087,200
Public Education	School Technology	Wireless	$80,000
		Switch Replacement	$80,000
		Computer Repl. High Traffic Labs	$70,000
		21st C. Classroom (Int. Whiteboards)	$150,000
		School Technology Subtotal	$380,000
	School Security	Security System Cameras	$95,000
		Security System - Keyless Entry	$75,000
		School Security Subtotal	$170,000
CAPITAL PROJECTS TOTAL			**$3,271,491**



Capital Improvement Program

Working Documents



2016 - 2020

Town of Chelmsford, Massachusetts

INTRODUCTION

In a continuing effort to provide "user friendly" documents to our citizens, the Town has endeavored to provide a straight forward introductory section that answers the most commonly asked questions regarding capital planning in Chelmsford. The following questions and answers define terms, describe processes, and detail the needs and benefits of Chelmsford's capital planning activities.

I. What is the Capital Improvement Program?

The Capital Improvement Program (CIP) is a multiyear plan used to coordinate the financing and timing of major public improvements for the Town of Chelmsford. It contains a list of capital projects proposed for the Town within the next five years and reflects the recommendations of citizens, boards, commissions, and staff from each of the Town departments. The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, as well as adding to the capital assets of the Town.

II. What are Capital Assets and Capital Projects?

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of more than five years, and is of significant value. Capital projects are undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment. For our purposes, projects submitted must exceed $25,000 in value for FY16 to qualify for inclusion in the *Town of Chelmsford's Capital Improvement Program.*

III. What is the difference between the Capital Improvement Program and the Capital Budget?

The first year of the CIP is the proposed Capital Budget. The Capital Budget consists of those capital projects which, through the Town Meeting process and in accordance with the Town Charter, are annually approved and funded. However, projects slated for subsequent years in the CIP serve on a planning basis only, and do not receive ultimate spending authority until they are incorporated into a capital budget and approved by Town Meeting.

IV. How is the Operating Budget Related to the Capital Budget?

The Town of Chelmsford prepares a Capital Budget separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel services costs, supplies and other contractual services, and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, intergovernmental sources, and user fees. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Budget is a multi-year budget designed to expend monies which add to the physical assets of the Town. Capital projects typically require expenditures which take place beyond a single fiscal year; funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing) or one-time funding sources such as free cash.

Notwithstanding the differences between the two, the Operating and Capital Budgets are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects such as the public works or fire station expansions will have an impact on the operating costs of those facilities once reopened. Town practice is to attempt to project the net effect a capital project will have on the operating budget. Maintenance and repair costs may be lower in a new facility, but it may cost more to run the larger facility as well. In addition, since most capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget as well as the Five-Year Financial Plan. The necessity to incur some degree of debt in order to finance the Capital Program carries with it the burden to effectively manage that debt within the Town's financial resources.

III. Why do we need a CIP?

The CIP provides a means of coordinating and centralizing the capital project requests of various departments and agencies, thus eliminating wasteful overlap, duplication, and delay. It focuses attention on Chelmsford's goals and financial capability by comprehensively considering not only what capital projects Chelmsford needs, but equally as important, what it can afford. Additionally, the formalized process allows more time for the study of projects, encourages public discussion of proposed undertakings, and allows Town citizens the opportunity to provide input, advice and recommendations with respect to proposed projects and expenditures.

IV. How does Capital Programming save the Town money?

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. In fact, the five-year capital plan is referenced in every Offering Statement for Town of Chelmsford bonds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Chelmsford by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Chelmsford currently enjoys a very strong credit rating of AA+ by Standard & Poor's. This places Chelmsford one step below the highest possible rating of AAA. Thus, very real and tangible cost savings result from the use of our Capital Improvement Program.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often governments install capital facilities, only to find them displaced later by other installations. Good planning can ensure that capital improvement efforts are coordinated and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a Capital Improvement Program ensures sound fiscal and capital planning.

V. How are Capital Projects financed?

An annual appropriation is typically included in the General Fund (operating) Budget for capital expenditures as one of several funding sources to finance select capital projects. Other financing sources for Chelmsford's capital projects include state and federal grants, corporate donations, free cash, and debt. The single largest source of financing for capital projects is borrowing through the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows the Town of Chelmsford to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements to municipal facilities, schools and roads. All borrowing is done strictly in accordance with the Town Charter.

VI. How is the CIP developed?

The process for preparing the FY2016-2020 Capital Improvement Program and its associated FY2016 Capital Budget is essentially the same as in past years. It involves active participation by Department Heads working in conjunction with liaisons from the Capital Improvement Committee. The Capital Budget is prepared in the context of a five year determination of need by Departments and an annual budget target which is established by the Town's Five-Year Financial Plan.

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic and social effects on the quality of life experienced by Chelmsford residents. Projects are also examined in terms of their relationship to other projects, the Master Plan of Development, and their compatibility with Town goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects Flow Chart following this introduction.

- *Late Spring*—Following Town Meeting after the approval of that years Capital Budget, Departments are provided with their previously submitted five year requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to Town Manager and Capital Planning Committee for review.

- *Late Summer/Early Autumn*—The Capital Planning Committee meets to receive the compiled information and determine assignments for departmental liaisons. Committee members then begin meeting with Departments to evaluate needs.

- *Late Autumn*—The comprehensive Five-Year Financial Plan is updated which provides a Capital Budget target for the next five years.

- *Early Winter*—The Capital Planning Committee and the Town Manager begin to meet to determine needs of specific Departments and the overall Town organization. This is intended to narrow the list of projects to meet the established target for funding.

- *January/February*—The Capital Budget is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpected bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Projects not approved for funding are typically deferred into the next budget year.

- *March/April*—The Capital Budget is presented to the Board of Selectmen and Finance Committee.

- *April*—The Capital Budget is presented to Town Meeting for approval; and the process begins again.

Throughout the ensuing fiscal year, staff monitors all the approved projects and the following fall the Capital Planning Committee reconvenes to update the CIP all over again.

VII. Why must the CIP be continually updated?

The CIP must be annually reviewed by Town departments and citizens to insure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with the Five-Year Financial Plan and the more static long-range Master Plan of Development. Each year, Town Meeting reviews the capital projects recommended by the Town Manager through the CIP development process and approves a Capital Budget. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and do not receive ultimate expenditure authority until they are incorporated into a Capital Budget and approved by Town Meeting. In this respect, the CIP can be thought of as a "rolling" process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future education, safety, and welfare of Chelmsford residents.

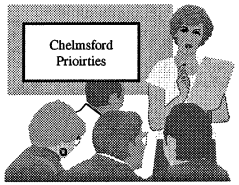
CAPITAL PROJECTS FLOW CHART

DEVELOPMENT

Departments Submit Project Requests



Town Manager & Capital Planning Committee Develops CIP



REVIEW & APPROVAL



Town Meeting Approves



IMPLEMENTATION

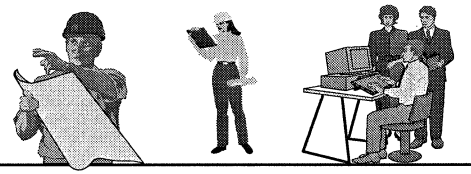
Funded by Current Tax Revenues

General Fund

Capital Projects Fund

Funded by Borrowing

PROJECTS



Capital Improvement Program Requests



2016 - 2020

Town of Chelmsford, Massachusetts

Town of Chelmsford Capital Improvement Program Summary Fiscal Years 2016-2020								
Projects by Functional Category			FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet								
Municipal Administration								
	Information Technology							
H-20	DR Servers, Switches, & Storage		$100,000					$100,000
	Servers-Maintaining Virtual Environment				$100,000			$100,000
	WiMax/ LTE Redundant/Mobile Network						$150,000	$150,000
	UPS Battery Replacement					$20,000		$20,000
H-21	Document Archive		$35,000					$35,000
	Microsystems Update Police & Fire			$100,000				$100,000
	Municipal Administration Subtotal		**$135,000**	**$100,000**	**$100,000**	**$20,000**	**$150,000**	$505,000
Community Services								
	Council on Aging							
H-22	WiFi Café	**D**	$80,058					$80,058
H-23	Senior Fitness Room/ Storage Renov.	**D**	$156,385					$156,385
	Reception Area	**D**		$99,736				$99,736
	Council on Aging Subtotal		**$236,443**					$236,443
	Library							
H-24	Computer Replacement		$30,920	$38,440			$25,150	$94,510
	Library Subtotal		**$30,920**	**$38,440**	**$0**	**$0**	**$25,150**	$94,510
	Community Services Subtotal		**$267,363**	**$38,440**	**$0**	**$0**	**$25,150**	$330,953
Public Safety								
	Police Department							
H-25	Replace Animal Control Vehicle		$40,000					$40,000
H-26	Surveillance System Upgrade		$90,000					$90,000
	Replace Dispatch Center Equipment				$430,000			$430,000
	Police Department Subtotal		**$130,000**	**$0**	**$430,000**	**$0**	**$0**	$560,000

Town of Chelmsford Capital Improvement Program Summary Fiscal Years 2016-2020									
Projects by Functional Category				FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet									
	Fire Department								
H-27		Replace Fire Station Alerting System		$141,775					$141,775
H-28		Replace Service 1 (2005)		$57,500					$57,500
		Refurbish Service 3 -Brush/Plow Truck			$25,000				$25,000
		Refurbish Engine 4 Pumper (2007)				$120,000			$120,000
		Replace Engine 5 Pumper (1999)					$700,000		$700,000
		Replace Staff Vehicle (2002) Explorer						$45,000	$45,000
	Fire Department Subtotal			**$199,275**	**$25,000**	**$120,000**	**$700,000**	**$45,000**	$1,089,275
	Public Safety Subtotal			**$329,275**	**$25,000**	**$550,000**	**$700,000**	**$45,000**	$1,649,275
Public Works									
	Highway Division								
H-29		Road Maintenance		$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
H-30		DPW Sidewalk Construction		$220,000	$120,000	$220,000	$220,000	$200,000	$980,000
H-31		Drainage Improvements		$100,000	$200,000	$100,000	$100,000	$120,000	$620,000
H-32		Mid-Size Excavator		$228,553					$228,553
		Loader Replacement			$205,000				$205,000
		Street Sweeper Replacement				$205,000			$205,000
		Light Duty Truck (3/4 Ton) Foreman			$38,000				$38,000
H-33		Med. Duty Truck (1 1/2 Ton)		$60,000	$60,000				$120,000
		Sidewalk Machine - Snow Removal					$125,000		$125,000
		Heavy Duty Truck (10-wheel)					$190,000		$190,000
	Engineering Division								
		Light Duty Truck (3/4 Ton)				$38,000			$38,000
		GIS Update						$500,000	$500,000
	Parks Division								
						$50,000			$50,000
Cemetery									
H-34		Replace One Ton Dump Truck (2005)	**D**	$51,500					$51,500
		with plow package							
		Digital Mapping System			$39,700				
	Public Works Subtotal			**$860,053**	**$862,700**	**$813,000**	**$835,000**	**$1,020,000**	$4,390,753

Town of Chelmsford Capital Improvement Program Summary Fiscal Years 2016-2020							
Projects by Functional Category	FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet						
Municipal Facilities						
All Town Buildings						
Life Guard System			$148,960			$148,960
Fire Station - East						
Roof Replacement		$88,441				$88,441
Fire Station - South						
Roof Replacement				$71,369		$71,369
Adams Library						
Dutton House - Library						
Dutton House -Porch Replacement			$24,710			$24,710
Replace Windows and Doors		$36,279				$36,279
Repair Walls, Ceilings, Repaint Interior				$19,094		$19,094
Replace Old Steam System					$29,203	$29,203
MacKay Library						
Roof Replacement			$49,402			$49,402
Senior Center						
Replace Roof				$109,890		$109,890
Town Offices						
Renovation of gym, restrooms & heating		$154,224				$154,224
Roof Replacement					$254,285	$254,285
Non-School Facilities Subtotal	**$0**	**$278,944**	**$223,072**	**$200,353**	**$283,488**	$985,857

Town of Chelmsford Capital Improvement Program Summary Fiscal Years 2016-2020								
Projects by Functional Category			FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet								
Public Education Facilities								
		Byam School						
		Kitchen/ Cafeteria Upgrades			$191,511			$191,511
		Doors and Hardware					$199,052	$199,052
		Plumbing		$314,388				$314,388
		Casework and Paint				$284,513		$284,513
		Byam School Subtotal	**$0**	**$314,388**	**$191,511**	**$284,513**	**$199,052**	$989,464
		Harrington School						
		Doors and Hardware				$206,160		$206,160
		Plumbing			$303,160			$303,160
		Casework and Paint					$237,748	$237,748
		Create New Parking Lot		$264,600				$264,600
		Harrington School Subtotal	**$0**	**$264,600**	**$303,160**	**$206,160**	**$237,748**	$1,011,668

Town of Chelmsford								
Capital Improvement Program Summary								
Fiscal Years 2016-2020								
Projects by Functional Category			FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet								
		Westlands Community Ed. Center						
		Gymnasium Upgrade		$82,287				$82,287
		Doors and Hardware				$205,084		$205,084
		Plumbing			$325,617			$325,617
		Westlands Com. Ed. Ctr. Subtotal	**$0**	**$82,287**	**$325,617**	**$205,084**	**$0**	$612,988
		South Row School						
		Gymnasium Upgrade					$72,108	$72,108
		Kitchen / Cafeteria Upgrades			$220,163			$220,163
		Doors and Hardware		$180,311				$180,311
		Casework and Painting				$227,186		$227,186
		South Row School Subtotal	**$0**	**$180,311**	**$220,163**	**$227,186**	**$72,108**	$699,768

Town of Chelmsford Capital Improvement Program Summary Fiscal Years 2016-2020								
Projects by Functional Category			FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet								
		Parker School						
		Parking Lot, Curbs, Sidewalks			$351,410			$351,410
		Kitchen/Cafeteria and Stage Upgrade				$292,454		$292,454
		Casework and Paint					$361,425	$361,425
		Parker School Subtotal		**$0**	**$351,410**	**$292,454**	**$361,425**	$1,005,289
		McCarthy School						
		Floor Tile Replacement					$648,063	$648,063
		Doors and Hardware			$146,717			$146,717
		Auditorium Refurbish		$669,332				$669,332
		Casework and Painting				$442,455		$442,455
		Replace curtain wall windows (Lg. Gym)					$236,640	$236,640
		McCarthy School Subtotal	**$0**	**$669,332**	**$146,717**	**$442,455**	**$884,703**	$2,143,207

Town of Chelmsford Capital Improvement Program Summary Fiscal Years 2016-2020									
Projects by Functional Category				FY2016	FY2017	FY2018	FY2019	FY2020	Total
Detail Sheet									
		High School							
		Parking Lot, Curbs, Sidewalks			$581,592				$581,592
		Kitchen/Cafeteria Upgrade						$297,170	$297,170
H-35		Bathroom Renovation/ Plumbing	D	$815,000					$815,000
		Lecture Halls Upgrade (2)				$111,041			$111,041
		High School Subtotal		**$815,000**	**$581,592**	**$111,041**	**$0**	**$297,170**	$1,804,803
		School Administration Offices							
H-36		Roof Replacement		$157,200					$157,200
H-37		Server Room HVAC Unit Replacement		$115,000					$115,000
		Town Wide							
		Replace 1 Vehicle with Electric	D		$44,000				$44,000
		Replace 3 Vehicles with Hybrids				$124,800			$124,800
		Maintenance/ Misc.							
H-38		Light-duty Truck (3/4 Ton) Replacement		$42,600					$42,600
		Tractor Replacement			$48,635				$48,635
		ADA Compliance				$32,240			$32,240
		Central Storage Facility					$185,526		$185,526
		Maintenance/ Misc. Subtotal		**$314,800**	**$92,635**	**$157,040**	**$185,526**	**$0**	$750,001
		Municipal Facilities Total		**$1,129,800**	**$2,464,089**	**$2,029,731**	**$2,043,731**	**$2,335,694**	$10,003,045

Town of Chelmsford
Capital Improvement Program Summary
Fiscal Years 2016-2020

Detail Sheet	Projects by Functional Category	FY2016	FY2017	FY2018	FY2019	FY2020	Total
Public Education							
	System Wide Technology						
H-39	Wireless Initiative	$ 80,000		$ 80,000	$ 80,000	$ 80,000	$320,000
H-40	Switch Replacement	$ 80,000			$ 85,000		$165,000
H-41	Computing Devices	$ 70,000		$ 80,000		$ 80,000	$230,000
H-42	21st Century Classroom	$ 150,000	$ 150,000	$ 150,000	$ 150,000		$600,000
	Virtualization/Network Needs				$ 65,000		$65,000
	Firewall Replacement		$ 95,000		$ 50,000		$145,000
	Module Upgrade for Core Switch		$ 95,000				$95,000
	Backbone Bandwidth			$ 80,000			$80,000
	Digital Media Management Distribution					$ 180,000	$180,000
	Technology Subtotal	**$ 380,000**	**$ 340,000**	**$ 390,000**	**$ 430,000**	**$ 340,000**	$1,880,000
	System Wide Security						
H-43	Security System Cameras	$ 95,000	$ 95,000	$ 95,000	$ 95,000		$380,000
H-44	Keyless Entry	$ 75,000	$ 75,000	$ 75,000			$225,000
	Security Subtotal	**$ 170,000**	**$ 170,000**	**$ 170,000**	**$ 95,000**	**$ -**	$605,000
	Technology & Security Subtotal	**$ 550,000**	**$ 510,000**	**$ 560,000**	**$ 525,000**	**$ 340,000**	$2,485,000
	Total Capital Improvement Program:	**$ 3,271,491**	**$ 4,000,229**	**$ 4,052,731**	**$ 4,123,731**	**$ 3,915,844**	$19,364,026
	Less: Other Financing Sources						
	Recaptured Funds	**$ (1,403)**					
	Bond Premiums	**$ (257,935)**					
	Net Amount to Bond:	**$ 3,012,153**					

Municipal Administration &

Community Services

Project Detail

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	**Disaster Recovery Site Upgrade**		
Department:	**Municipal IT**	Category:	**Municipal Administration**

Description and Purpose:

This project will upgrade our Disaster Recovery Site to handle the increased number of Virtual Servers employed by the Town and School Department. We will replace end of life storage that we repurposed or received in donation for our original DR project. In the event of a disaster, our ability to continue day to day business will require this upgrade.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2, 8	85,000	85,000					85,000
E. Other Costs	2, 8	15,000	15,000					15,000
TOTAL		$100,000	$100,000					$100,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**Digital Document Archive**		
Department:	**Municipal IT**	Category:	**Municipal Administration**

Description and Purpose:

A digital document archive will provide a management solution for the storage and retrieval of public records. A legal timestamp will be created on any document that is added to the archive as well as making documents easier to search. This archive will grow over time from being used by one department to being used by multiple departments. This is a way to not only safeguard legal records for the future but also make them accessible to the public. There are many ways a document archive can be used once it's in place, to better serve the public.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2, 8	35,000	35,000					35,000
E. Other Costs	2, 8							
TOTAL		$35,000	$35,000					$35,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	**WiFi Café**	
Department:	**Elder Services**	**Community Services**

Description and Purpose:

Renovate existing Sunporch to make space usable year round to serve as a Cafe.

1. Install Ductless Split unit for heating and air conditioning
2. Replace stained rug with new flooring for ease of cleaning
3. Patch and Paint walls
4. Add deck just outside exit doors, making exit ADA compliant with ramp on deck, and adding more seating in good weather.
5. Purchase refridgeration unit, storage cabinets, and furniture for cafe and deck

Partnering with Nashoba Tech to do construction and HVAC work.
Purpose: Provide more usable space for informal gathering, activities, and increasing opportunities for



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	80,058	80,058					80,058
D. Equipment								
E. Other Costs								
TOTAL		$80,058	$80,058					80,058
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

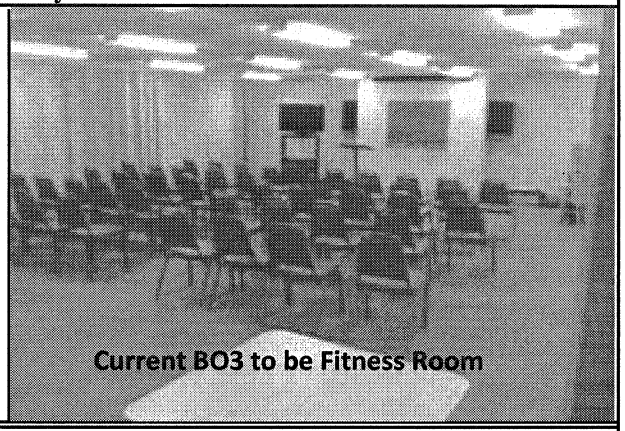
PROJECT DETAIL

Project Title:	**Senior Fitness Room Project**	
Department:	**Elder Services**	**Community Services**

Description and Purpose:

3 part process:
1. Build storage closet into Dining Room for Kitchen Storage
2. existing storage area (Bo1) in basement renovated into activity room
3. Current activity room (B03) converted to Fitness Room
   - new flooring
   - updated duct work for ventilation
   - patch and paint walls
   - purchase of fitness equipment

Purpose: to provide more fitness opportunities for men, and younger seniors, open more activity space,


Current BO3 to be Fitness Room

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering	2,8	28,723	28,723					28,723
B. Land & ROW								
C. Construction	2,8	77,808	77,808					77,808
D. Equipment	2,8	49,854	49,854					49,854
E. Other Costs								
TOTAL		$156,385	156,385					156,385
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

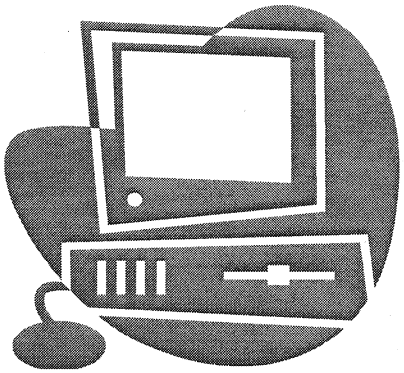
PROJECT DETAIL

Project Title:	**Computer Replacement**		
Department:	**Library**	Category:	**Community Services**

Up-to-date and well maintained hardware and software are essential for the delivery of information and job function in today's library. The majority of the computers in the library were bought with Capital Funds for FY12. The Chelmsford Library's replacement plan is designed to replace computers on a 4-6 year rotation depending upon the function of the computer. All computers are currently using the Windows 7 operating system. Microsoft will stop mainstream support for Windows 7 on 1/13/15 and stop extended support on 1/14/2020. We will be migrating to Windows 8.1 or Windows 10.

The library continues to evaluate the "thin client" (VMware) model. The thin client devices we have use RDP (Remote Desktop Protocol). We are planning to update to a new device model which uses PCoIP (PC over IP). This will enable us to expand the use of thin clients. Ideally we would replace public computers with thin clients. We are waiting for better sound /video sync.

The library continues to benefit from the town network and VMware support.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	94,510	30,920	38,440	-	-	25,150	94,510
E. Other Costs								
TOTAL		$94,510	$30,920	$38,440			$25,150	$94,510
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Public Safety

Project Detail Sheets

PROJECT DETAIL

Project Title:	**REPLACEMENT OF ANIMAL CONTROL VEHICLE**
Department:	**ANIMAL CONTROL**
Category:	**PUBLIC SAFETY**

Description and Purpose:

This request is for the replacement of the current animal control vehicle. Current animal control vehicle is a 2008 ford ranger pickup that was purchased in 2007. Current vehicle is inadequate for todays animal control duties. Animal holding module on back of truck is not up to current standards with regards to not putting deceased animals in same area as live animals. Current animal control vehicle is too small with limited space for holding more than one animal. Request is for the purchase of a 2015 Ford F350 pickup truck with a mounted animal control body attached to the rear. New animal module allows for the pickup of larger road kill, as well as the separation of deceased animals from live ones. $27,000 - Ford F350

$13,000 - Animal containment module



NEW VEHICLE



CURRENT VEHICLE

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15$	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	40,000	$40,000					40,000
E. Other Costs								
TOTAL		$40,000	$40,000					$40,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**POLICE FACILITY SURVEILLANCE SYSTEM UPGRADE**
Department:	**POLICE**
Category:	**PUBLIC SAFETY**

Description and Purpose:

The Police Department's existing security surveillance system is over ten years old, and is failing. Two out of three control stations have failed leaving one remaining active camera control station. The current system uses video tape cassettes to capture images, and is of very poor quality. This capital request is for the replacement of the existing analog camera CCTV system to an IP based HD video system. Existing analog DVRs will be replaced with 1 hybrid video server. All 40 analog cameras will be replaced with digital IP cameras and tied into new NVR system. Replace all 3 video work stations. Upgrade analog cameras in detective interview rooms. This surveillance system is critical. All sensitive areas of the police facility are monitored as well as all prisoners being held in custody.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15$	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	90,000	$90,000					90,000
E. Other Costs								
TOTAL		$90,000	$90,000					$90,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**Fire Station Alerting System**	
Department:	**Fire**	Public Safety

Description and Purpose:

Chelmsford Fire stations are currently alerted to respond to emergency calls over a low band radio paging system. The station alert is received by a pager carried by the firefighter. In July of 2014, Motorola through it's distributors notified customers that they were no longer manufacturing and supporting this low band equipment. This project proposes to install an IP based Zetron type alerting system. The proposed system would utilize the existing Town intranet to connect the stations to Dispatch. This system is capable of controlling other building functions remotely in the future.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	141,775	141,775					141,775
E. Vehicle Costs								
TOTAL		$141,775	$141,775					$141,775
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**Replace S-1 Command Vehicle 2005 Ford Expedition**	
Department:	**Fire**	Public Safety

Description and Purpose:

Service 1 is a 2005 Ford Expedition used by the On Duty Shift Commander. The current mileage on the vehicle is 63,920. The current vehicle will be reassigned to the Training Captain.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	57,500	57,500					57,500
E. Other Costs								
TOTAL		$57,500	$57,500					$57,500
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Public Works

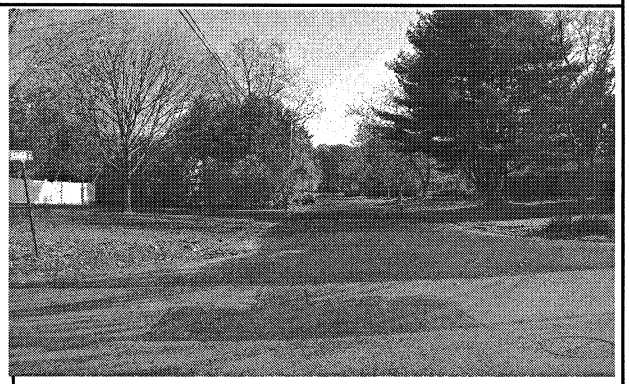
Project Detail Sheets

PROJECT DETAIL

Project Title:	**Road Maintenance**
Department:	**Department of Public Works -- Highway Division**
Category:	**Construction**

Description and Purpose:

The road maintenance program is designed to correct both surface and structural deficiencies in roadways. Its mission is to provide for a safe, comfortable and expeditious ride for the public, with the least possible inconvenience and to minimize the need for future repairs. Roadway improvements are prioritized based on the Pavement Management Survey conducted by an outside engineering firm (VHB). Stuart Road, Mansur Drive, Wightman Street and Janet Road are some of the roads scheduled to be paved. We will also be conducting crack sealing at various locations throughout Town.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering	2,8	75,000	15,000	15,000	15,000	15,000	15,000	75,000
B. Land & ROW								
C. Construction	2,8	925,000	185,000	185,000	185,000	185,000	185,000	925,000
D. Equipment								
E. Other Costs								
TOTAL		$1,000,000	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
F. Annual Maintenance & Repair								

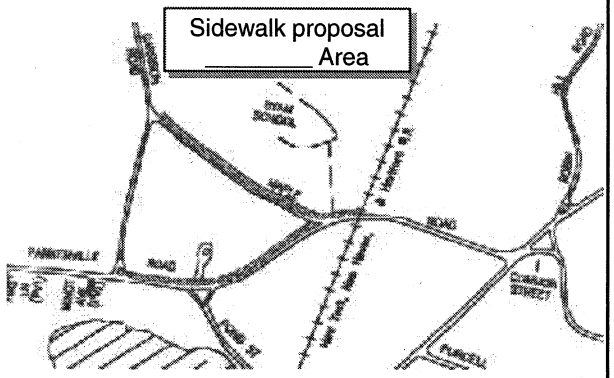
(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Other Funding

PROJECT DETAIL

Project Title:	**DPW/School Sidewalk Construction**		
Department:	**Department of Public Works -- Engineering/Highway Division**	Category:	**Construction**

Description and Purpose:

This is a continuous program which began with the 1981 Pedestrian Safety Study (and subsequent updates) which is designed to provide safe pedestrian access to school and community areas. Upcoming areas may include: Westford Street; crosswalk improvements in Chelmsford Center and North Road; sidewalk reconstruction on Acton Road.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering	2,8	50,000	10,000	10,000	10,000	10,000	10,000	50,000
B. Land & ROW	2,8	50,000	10,000	10,000	10,000	10,000	10,000	50,000
C. Construction	2,8	880,000	200,000	100,000	200,000	200,000	180,000	880,000
D. Equipment								
E. Other Costs								
TOTAL		$980,000	$220,000	$120,000	$220,000	$220,000	$200,000	$980,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Other Funding

PROJECT DETAIL

Project Title:	**Drainage Improvements**		
Department:	**Department of Public Works -- Engineering/Highway Divisions**	Category:	**Construction**

Description and Purpose:

This funding will be used to install new catch basins, manhole structures, and piping in areas to improve drainage and prevent localized flooding. Proposed major projects include improvements on Chelmsford Street, Dunstable Road, and Meadowbrook Road (FY17).



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2018	FY 2020	Five Year Total
A. Planning and Engineering	2,8	105,000	20,000	25,000	20,000	20,000	20,000	105,000
B. Land & ROW								
C. Construction	2,8	515000	$80,000	$175,000	$80,000	$80,000	$100,000	515,000
D. Equipment								
E. Other Costs								
TOTAL		$620,000	$100,000	$200,000	$100,000	$100,000	$120,000	$620,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**Mid-Size Excavator**
Department:	**Department of Public Works -- Highway Division** Category: Equipment

Description and Purpose:

The mid-size excavator is an essential piece of equipment for use in major road work construction projects as well as sidewalk reconstruction projects. The Highway Division is currently renting this piece of equipment at a cost of $35,000/year.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	228,553	228,553					228,553
E. Other Costs								
TOTAL		$228,553	$228,553					$228,553
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

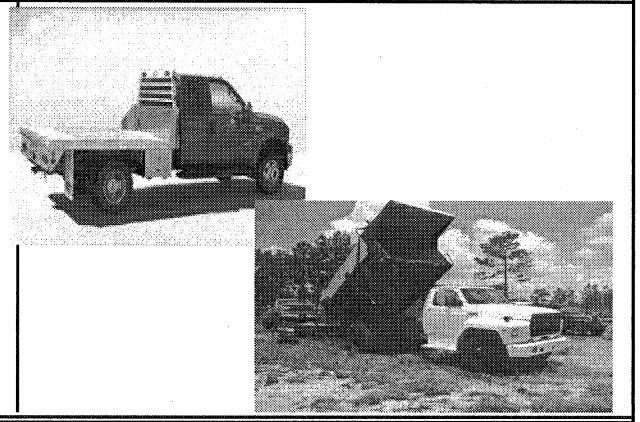
PROJECT DETAIL

Project Title:	**Medium Duty Truck Replacements (1-1/2 ton -- dump/flatbed)**		
Department:	**Department of Public Works -- Highway Division**	Category:	**Equipment**

Description and Purpose:

This is a truck replacement to be utilized by various Highway personnel to assist with roadway/sidewalk projects.

We propose replacing a 2000 dump truck in FY16 and a 2000 flatbed truck in FY17.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY16 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	122,400	60,000	62,400				122,400
E. Other Costs								
TOTAL		$122,400	$60,000	$62,400				$122,400
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	**Replacement Dump Truck & Snow Plow**
Department:	**Cemetery** Category: Public Works

Description and Purpose:

The objective of this project is to replace the 2005 Ford 1 Ton Dump Truck & Snow Plow as a package that are currently in service with a new model truck & snow plow. This truck is used for hauling bulk materials and equipment to and from the Six Town owned Cemeteries, as well as Snowplowing operations during the Winter season for both the Cemetery and DPW when needed. Replacement will significantly reduce rising maintenance costs associated with this truck.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15$	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2, 8	$51,500	51,500					51,500
E. Other Costs								
TOTAL		$51,500	$51,500					$51,500
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Municipal Facilities

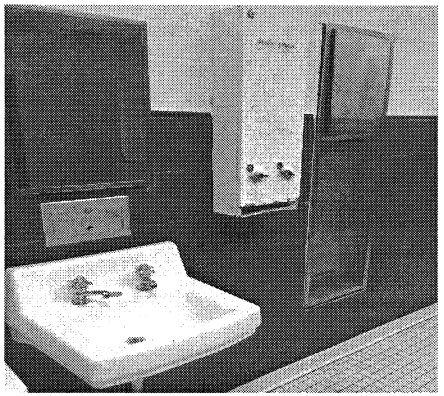
Project Detail Sheets

PROJECT DETAIL

Project Title:	**Restroom Renovation & Plumbing Upgrades**		
Department:	**Municipal Facilities**	Category:	**Construction**

Description and Purpose:

The plumbing in the High School restrooms is original to the building. It has not been updated and does not meet ADA standards. The restrooms are in need of new partitions and fixtures.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8		815,000					815,000
D. Equipment								
E. Other Costs								
TOTAL			$815,000					$815,000
F. Annual Maintenance & Repair								

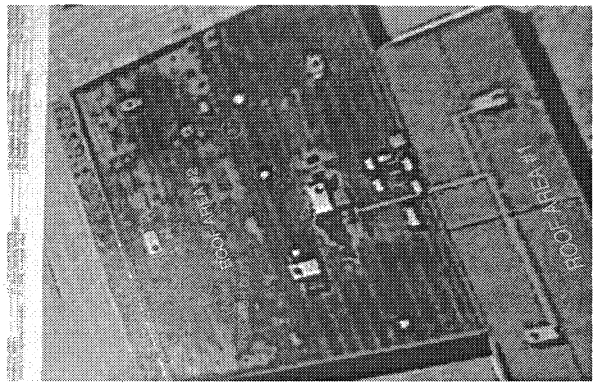
(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**Roof Replacement**		
Department:	**Municipal Facilities**	Category:	**Construction**

Description and Purpose:

The roof at the School Administration Building is adhered rubber with taped seams. The exposed roofing system is assumed to be laid over the original built-up roof on insulation board. The condition of the roof is considered to be fair to poor. Leaks persist, particularly where membrane has torn at the junction of the roof and parapet. Repairs and patching are ongoing.
The roof consists of 7.857 square feet.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	157,200	157,200					157,200
D. Equipment								
E. Other Costs								
TOTAL		$157,200	$157,200					$157,200
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**HVAC Unit Replacement - School Administration Building Server Room**		
Department:	**Municipal Facilities**	Category:	**Construction**

Description and Purpose:

Over the past 6-8 years, the Server Room at the School Administration Building consisted of one room with one HVAC unit. It has had two expansions which required the addition of 4 ductless split systems. With the replacement of the roof in FY16, this provides an opportunity to replace 5 inefficient units with two 8-ton high-efficiency units. The new units would provide a free cooling option during the winter months, thus reducing energy consumption.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction	2,8	115,000	115,000					115,000
D. Equipment								
E. Other Costs								
TOTAL		$115,000	$115,000					$115,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	**3/4 Ton Pickup**		
Department:	**Municipal Facilities**	Category:	**Equipment**

Description and Purpose:

This is a pick-up truck replacement to be utilized by the Public Facilities Staff for various light/medium duty projects around Town. We propose replacing a 2001 model.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	42,600	42,600					42,600
E. Other Costs								
TOTAL		$42,600	$42,600					$42,600
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Public Education

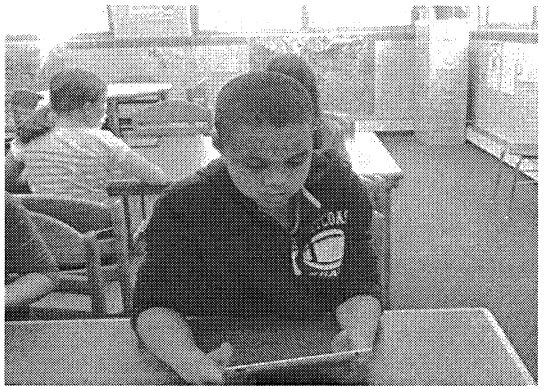
Project Detail Sheets

PROJECT DETAIL

Project Title:	**Wireless Initiative**		
Department:	**School**	Category:	**Technology**

Description and Purpose:

Wireless Access Points and Wireless Controllers will be configured and installed Byam and South Row Elementary Schools. Work has been completed at CHS, Parker, and McCarthy, Center, Harrington, Administrative Offices, and the Westlands.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	320,000	80,000		80,000	80,000	80,000	320,000
E. Other Costs								
TOTAL		$320,000	$80,000		$80,000	$80,000	$80,000	$320,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	**Switch Replacement**		
Department:	**School**	Category:	**Technology**

Description and Purpose:

A core switch is a high capacity switch positioned within the backbone or physical core of the school network. Core switches serve as the gateway to a local area network (LAN) or the Internet. They provide the final aggregation point for the school network and allow multiple aggregation modules to work together. For 2016, the switches that need to be replaced are at the elementary and middle schools.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	165,000	80,000	-	-	85,000	-	165,000
E. Other Costs								
TOTAL		$165,000	$80,000			$85,000		165,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**High Traffic Labs Computer Refresh**		
Department:	**School**	Category:	**Technology**

Description and Purpose:

With computing and technology more integrated into course curricula, CPS will provide resources to enhance the teaching and learning environment. Multimedia Computer Labs are 30 computer workstations with extended capabilities and other multimedia resources with advanced tools for creating classroom presentations and learning materials. Existing computers will be "stepped down" in service to medium and low traffic areas.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	230,000	70,000		80,000	-	80,000	230,000
E. Other Costs								
TOTAL		$230,000	$70,000		$80,000		$80,000	$230,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**21st Century Classroom**		
Department:	**School**	Category:	**Technology**

Description and Purpose:

21st Century Classroom provides ceiling mounted speakers, classroom projectors and interactive white boards (IWB) for all classroom areas Grades PreK - 12. To participate in the 21st Century Classroom Initiative, teachers enroll and complete a graduate level course (or equivalent professional development) in Universal Design for Learning. Basic classroom installation includes one (1) Interactive White Board, (1) ceiling mounted projector, and (1) speaker system. Installation costs at $5,500 per classroom.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	600,000	150,000	150,000	150,000	150,000		600,000
E. Other Costs								
TOTAL		$600,000	$150,000	$150,000	$150,000	$150,000		$600,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

Town of Chelmsford, Massachusetts
Capital Improvement Program

PROJECT DETAIL

Project Title:	**Security Cameras**		
Department:	**School**	Category:	**Technology**

Description and Purpose:

Security Cameras are necessary in each school building for safety and security of students and staff.

RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	380,000	95,000	95,000	95,000	95,000	-	380,000
E. Other Costs								
TOTAL		$380,000	$95,000	$95,000	$95,000	$95,000		$380,000
F. Annual Maintenance & Repair								

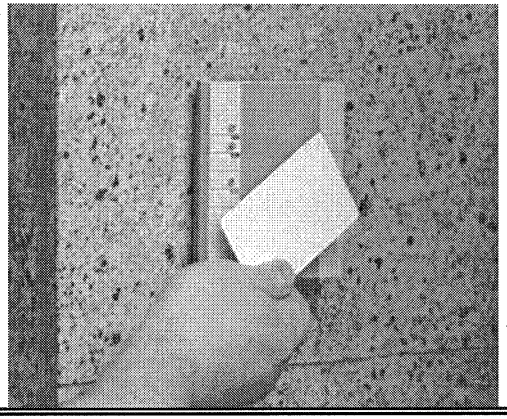
(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
(5) State Aid
(6) Federal Aid
(7) Special Assessments
(8) Free Cash/Other Funding

PROJECT DETAIL

Project Title:	**Keyless Entry**		
Department:	**School**	Category:	**Technology**

Description and Purpose:

Keyless entry will be installed in all school buildings. This will allow employees to "swipe" into the buildings,increasing security. Additionally, identification cameras will be installed into each school at different locations allowing office staff to see who is trying to gain entrance.



RECOMMENDED FINANCING

	Source of Funds	Total Five Year Cost in FY15 $	Estimated Expenditures by Fiscal Year					
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
A. Planning and Engineering								
B. Land & ROW								
C. Construction								
D. Equipment	2,8	225,000	75,000	75,000	75,000	-	-	225,000
E. Other Costs								
TOTAL		$225,000	$75,000	$75,000	$75,000			$225,000
F. Annual Maintenance & Repair								

(1) Operating Revenues
(2) Municipal GO Bonds
(3) Revenue Bonds
(4) Corporate Donations
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APPENDIX A

FINANCIAL POLICIES AND OBJECTIVES

TOWN OF CHELMSFORD
FINANCIAL MANAGEMENT POLICIES AND OBJECTIVES

2 FINANCIAL POLICIES

2-1 FINANCIAL MANAGEMENT

It is the policy of the Town of Chelmsford that financial management be conducted with the objectives of providing municipal service in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the Board of Selectmen.

To help ensure the Town's financial stewardship, an established program of managing the Town's finances becomes essential. To this end, the Board of Selectmen seeks policies and procedures that are financially prudent and in the Town's best economic interest. The Board of Selectmen promulgates these Financial Policies consistent with its responsibilities in the Chelmsford Home Rule Charter.

2-1.1 Objectives

In adherence to this policy, the Town shall pursue the following objectives:

a. to set forth operational principles that minimize the cost of government and minimize the growth of property taxes, to the extent consistent with services desired by the public and that minimize financial risk;
b. to continue effective financial management within the Town that conforms to generally accepted accounting principles;
c. to simplify, clarify and modernize the financial systems of the Town as the need occurs;
d. to provide increased public confidence in public financial management;
e. to protect and enhance the Town's credit rating and prevent default on any municipal debts;
f. and to provide safeguards to ensure the quality and integrity of the financial systems.

2-1.2 Method

In order to obtain the above objectives, the Board of Selectmen adopts the following policies:

2-1.3 Accounting, Auditing and Financial Planning

a. The Town will utilize accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Government Accounting Standards Board (GASB).

b. An annual audit will be performed by an independent public accounting firm.

c. A Management Letter, a by-product of an annual audit, shall be provided by the independent public accounting firm no later than March 1. Additional findings and recommendations may be communicated in a separate letter to be provided no later than April 1.

d. A five-year financial forecast shall be prepared annually by the Town Manager in accordance with the Charter, Section 6-4, projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget and capital improvements plan.

2-1.4 General Fund

a. The Town Manager shall present a balanced budget to Spring Town Meeting for approval. Current revenues will be sufficient to support current expenditures.

b. Debt will not be used to fund current operating expenditures.

c. Reserves, such as the Stabilization Fund, should be maintained between 5 and 10 percent of general operating revenues. Reserves shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, an unexpected liability created by Federal or State legislation, immediate public safety or health needs, revenue shortfalls, opportunities to achieve long-term cost savings, or planned capital investments and related debt service. Reserves will not be used to fund recurring budget items.

   Funds shall be allocated from Reserves only after an analysis and utilization plan has been prepared by the Town Manager and presented to the Board of Selectmen. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs. The analysis and utilization plan shall strive to maintain net non-exempt debt at 3 percent of the tax levy, deducting for project reimbursements such as the School Building Assistance funds from the State.

   Funds shall be allocated each year in the budget process to replace any use of Reserve funds during the preceding fiscal year to maintain the balance of the Reserves between 5 and 10 percent of budgeted expenditures.

   The amount the Town has in its Reserves balance plays a major role in the Town's bond rating. A sudden decline in Reserves may be temporary or a planned event but a constant decline or reduction below the 5 percent floor may indicate a problem in meeting current expenditures and revenue targets, subsidizing the current operating budget, planned capital investments, or utilizing reserves for purposes not planned.

d. Free Cash in excess of the goal reserve amount should be used for non-recurring emergency expenditures or appropriated to a Stabilization Fund for future capital projects and equipment purchases or used to provide property tax relief.

e. The year-to-year increase of actual revenue from the levy of the ad valorem (property) tax shall generally not exceed 2.5 percent (Proposition 2 ½):

   1. excluding the value gained through new construction;
   2. excluding expenditure increases funded outside the tax limit cap

f. Property values shall be re-appraised or re-certified every year.

g. The Tax Collector shall follow an aggressive policy of collecting property tax revenues. An average collection rate of at least 95 percent of current levy shall be maintained.

h. Charges for service and other revenue shall be examined annually and adjusted as deemed necessary to respond to changes in cost of service.

i. An adequate level of maintenance and replacement will be funded by at least 5 percent of the general fund operation budget each year to insure that all capital facilities and equipment are properly maintained as needed and tied to proper repair and maintenance procedures.

j. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as delaying expenditures until the next fiscal year or rolling over short-term debt.

2-1.5 General Obligation Debt

a. The requirements for debt financing shall be an expenditure of at least $25,000 and a useful life in excess of five (5) years.

b. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed twenty years. Long-term debt should not be incurred without a clear identification of its financing sources.

c. The ratio of Net Debt (Total outstanding Town of Chelmsford General Obligation debt less reimbursements) to Total Assessed Valuation shall not exceed 1.5 percent. This excludes debt of overlapping jurisdictions.

d. The General Fund Non-exempt Debt Service shall not exceed 10 percent of General Fund Revenues.

e. Excess appropriated bond issues shall remain in the Capital Projects Fund at the end of a project completion until appropriated out by Town Meeting vote. The recaptured funds shall only be used to 1) make bulk principal paydowns against general bond debt or 2) pay down the principal on any bond issue at the time of refinancing or 3) to fund new capital projects.

f. Betterments will be assessed on all capital projects where applicable (e.g., sewer, sidewalks, etc.).

g. The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.

2-1.6 Offset Receipts and Enterprise Funds in General

a. The Town shall establish and maintain offset receipts and enterprise funds pursuant to MGL Chapter 40, Section 39 and Chapter 44, Section 53, respectively, wherever possible in order to ensure annual operation and maintenance needs are met and such services are financed in an equitable manner.

b. The term of debt for offset receipts and enterprise funds generally shall not exceed the useful life of the asset and in no case shall the term exceed thirty years.

c. Short-term debt, including tax-exempt commercial paper, shall be used when authorized for interim financing of capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed 10 percent of outstanding long-term debt.

d. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.

e. All offset receipts and enterprise funds shall maintain a working capital reserve, defined as Cash and Investment Pool Equity in Current Assets, which is equivalent to 30 days of budgeted operations and Maintenance expense.

f. Rates for offset receipts and enterprise funds shall be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.

2-1.7 Gifts and Grants

a. All grants shall be managed to comply with the laws, regulations and guidance of the grantor and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.

b. All gifts and grants shall be evaluated for suitability and consistency to Town policies. They shall also be formally accepted by both the Town Manager and the Board of Selectmen.

2-1.8 Trust Fund Management

It is the policy of the Town of Chelmsford that trust fund management be consistent with the legal requirements, including Town ordinances, and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve.

Trust fund management will be conducted with the primary objectives of:

a. Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
b. Adherence to the Town of Chelmsford General Ordinance providing for the Administration of Town trusts;
c. Preservation of capital;
d. Maintenance of security of trust funds and investments;
e. Maximization of total return for each trust fund;
f. Efficient disbursement of funds on an equitable basis; and
g. Effective collection of all due monies.

APPENDIX B

FIVE YEAR FINANCIAL SUMMARY PROJECTIONS

STABILIZATION FUND PLAN

AND

DEBT MANAGEMENT

Town of Chelmsford
Five-Year Financial Forecast
FY2016 – 2020
Assumptions

The following revenue assumptions were used in the development of the forecast:

Revenues

1. **Property Tax:**
   a. Tax up to levy capacity
   b. New Growth estimated at $1.4M for FY17, $1.2M for FY18 –FY20.
   c. Excluded debt declines during FY16-20 per existing schedule.

2. **State Aid:**
   a. State Aid estimates assume Unrestricted General Government Aid increases $100K annually for FY17 – FY20.
   b. Chapter 70 is projected to increase $150K for FY17-20. This may be subject to change depending on future State revenue collection trends and Legislative action.
   c. Charter School Tuition reimbursements increase 2% annually for FY17 – FY20.

3. **Available Funds:**
   a. Sewer Fees Offset in accordance with actual cost of covering Indirect Costs.
   b. Childcare Revolving Fund reimbursement increases 5.0% annually to cover cost of employee benefits.
   c. Center School Construction Reimbursement of $379K ends in FY16.

4. **Local Receipts:**
   a. Motor Vehicle Excise is projected to increase$100,000 for FY17 –FY20.
   b. Permits increase by $25K during FY17-20.
   c. Assume a 2% increase for other line items.

5. **Sewer Enterprise Revenue:**
   a. Fees set in an amount to cover both direct and indirect expenses.

Expenditures

The following expenditure assumptions were used in the development of the forecast.

1. For General Government Personnel in FY17 – FY20: Includes step increases for eligible employees and 2.0% COLA.

2. General Government Expenses are projected at 2.0% per year overall, unless specified below.

3. **Public Education** exceptions include:
   a. Total School cost projections for personnel and expenses are based on the FY16 Budget plus 3% annually.
   b. Nashoba Assessment increase estimated at 5%.

4. **Municipal Administration** exceptions include:
   a. 3% increase per year in legal expenses;
   b. Additional cost of national elections in odd years;

5. **Public Works** exceptions include:
   a. 2.5% increase in Snow & Ice expenses per year to be reflective of program costs.
   b. 2.5% increase for FY17-FY20 to reflect solid waste disposal program costs.

6. **Benefits and Insurance** exceptions include:
   a. Workers Compensation costs increase by 5% per year.
   b. Middlesex Retirement assessment increases 5.0% annually from FY18 – FY20. Projections reflect the adoption of a 2035 funding schedule.
   c. Medicare tax has been increased by 4% per year.
   d. Health Insurance assumes annual increases of 5.0% for FY17 –FY20.

7. **Debt Service** includes:
   a. Principal and interest payments according to existing schedules.
   b. Excluded debt declines FY16 – FY20 per schedule for outstanding debt.
   c. Assumes continuation of our annual $3.0M Capital Improvement Program.

8. **State Assessments & Overlay** include:
   a. Charter School Assessment increases 10% annually.

Five Year Financial Forecast

4/22/2015

	FY16	FY17	FY18	FY19	FY20
REVENUE					
Local Taxes					
Base Factor	$82,024,358	$85,424,967	$88,960,591	$92,384,606	$95,894,221
2 1/2% Increase	$2,050,609	$2,135,624	$2,224,015	$2,309,615	$2,397,356
New Growth	$1,350,000	$1,400,000	$1,200,000	$1,200,000	$1,200,000
Override	$0	$0	$0	$0	$0
Excluded Debt	$4,570,411	$4,490,239	$4,409,075	$4,344,041	$4,263,081
Max. Allowable Levy	$89,995,378	$93,450,830	$96,793,681	$100,238,262	$103,754,658
Levy Used	$89,995,378	$93,450,830	$96,793,681	$100,238,262	$103,754,658
State Aid					
Chapter 70	$10,447,738	$10,597,738	$10,747,738	$10,897,738	$11,047,738
Lunch Program-Offset	$0	$0	$0	$0	$0
School Choice-Offset	$347,643	$220,000	$220,000	$220,000	$220,000
Charter Tuition Reimbursements	$206,567	$210,698	$214,912	$219,211	$223,595
Libraries-Offset	$49,092	$50,074	$51,075	$52,097	$53,139
Veterans Benefits	$170,487	$170,487	$170,487	$170,487	$170,487
General Municipal Aid (Lottery)	$4,678,930	$4,778,930	$4,878,930	$4,978,930	$5,078,930
Exemption Reimbursement	$184,328	$193,544	$203,222	$213,383	$224,052
State Land-PILOT	$6,688	$6,822	$6,958	$7,097	$7,239
Sub-Total	$16,091,473	$16,228,293	$16,493,322	$16,758,942	$17,025,180
Available Funds					
Wetland Protection Act	$6,000	$6,000	$6,000	$6,000	$6,000
Sewer User Fees-Offset	$546,853	$565,993	$585,803	$606,306	$627,526
Sewer Betterments	$2,409,167	$2,401,036	$2,392,857	$2,377,726	$2,367,746
Childcare Revolving Fund Benefits	$139,660	$146,643	$153,975	$161,674	$169,758
Stabilization	$500,000	$500,000	$500,000	$500,000	$500,000
School Construction	$379,214	$0	$0	$0	$0
Sub-Total	$3,980,894	$3,619,672	$3,638,635	$3,651,706	$3,671,030
Local Receipts					
Motor Vehicle Excise	$4,600,000	$4,700,000	$4,800,000	$4,900,000	$5,000,000
Meals Tax (.75%)	$525,000	$535,500	$546,210	$557,134	$568,277
Interest on Taxes	$375,000	$375,000	$375,000	$375,000	$375,000
Departmental Fees	$330,000	$336,600	$343,332	$350,199	$357,203
Rental Income	$65,000	$65,000	$65,000	$65,000	$65,000
Dept. Revenue- Schools	$200	$200	$200	$200	$200
Dept. Revenue- Cemetery	$120,000	$122,400	$124,848	$127,345	$129,892
Dept. Revenue- Other	$225,000	$229,500	$234,090	$238,772	$243,547
Alcoholic Licenses	$95,000	$96,900	$98,838	$100,815	$102,831
Other Licenses	$80,000	$81,600	$83,232	$84,897	$86,595
Permits	$600,000	$625,000	$650,000	$675,000	$700,000
Fines and Forfeits	$215,000	$219,300	$223,686	$228,160	$232,723
Interest on Investments	$260,000	$265,200	$270,504	$275,914	$281,432
Miscellaneous, Recurring	$293,720	$299,594	$305,586	$311,698	$317,932
Hotel Tax	$495,000	$504,900	$514,998	$525,298	$535,804
Medicare Part D Reimbursement	$0	$0	$0	$0	$0
Miscellaneous, Non-Recurring	$565,035	$576,336	$587,862	$599,620	$611,612
LRTA	$33,000	$32,000	$32,000	$32,000	$32,000
Sub-Total	$8,876,955	$9,065,030	$9,255,387	$9,447,050	$9,640,047
TOTAL	$118,944,700	$122,363,825	$126,181,025	$130,095,961	$134,090,915

Five Year Financial Forecast

4/22/2015

	FY16	FY17	FY18	FY19	FY20
EXPENDITURES					
MUNICIPAL ADMINISTRATION					
Personnel Costs					
Executive Office					
Selectmen	$66,272	$68,923	$71,680	$74,547	$77,529
Town Manager	$250,969	$261,008	$271,448	$282,306	$293,598
Human Resources	$94,571	$98,354	$102,288	$106,380	$110,635
Finance Office					
Treasurer/Collector	$282,400	$293,696	$305,444	$317,662	$330,368
Info. Technology	$96,545	$100,407	$104,423	$108,600	$112,944
Assessors	$255,906	$266,142	$276,788	$287,859	$299,374
Accounting	$277,825	$288,938	$300,496	$312,515	$325,016
Town Clerk					
Town Clerk	$252,076	$262,159	$272,645	$283,551	$294,893
Registrars	$4,000	$4,160	$4,326	$4,499	$4,679
Administrative Support	$2,950	$3,068	$3,191	$3,318	$3,451
Planning and Development					
Community Development	$94,716	$98,505	$102,445	$106,543	$110,804
Historic District	$1,500	$1,560	$1,622	$1,687	$1,755
Comm. On Disabilities	$0	$0	$0	$0	$0
Conservation	$50,559	$52,581	$54,685	$56,872	$59,147
Board of Appeals	$1,000	$1,045	$1,092	$1,141	$1,193
Planning Board	$53,635	$55,780	$58,012	$60,332	$62,745
Expenses					
Executive Office					
Selectmen	$11,425	$11,654	$11,887	$12,124	$12,367
Town Manager	$31,200	$32,604	$34,071	$35,604	$37,207
Human Resources	$3,000	$3,060	$3,121	$3,184	$3,247
Annual Report	$3,000	$3,060	$3,121	$3,184	$3,247
Finance Office					
Treasurer/Collector	$211,500	$215,730	$220,045	$224,445	$228,934
Info. Technology	$281,600	$287,232	$292,977	$298,836	$304,813
Assessors	$126,800	$129,336	$131,923	$134,561	$137,252
Accounting	$51,270	$65,270	$54,500	$65,500	$55,590
Town Clerk					
Town Clerk	$21,800	$22,236	$22,681	$23,134	$23,597
Registrars	$0	$0	$0	$0	$0
Elections	$102,200	$72,000	$45,000	$75,000	$50,000
Administrative Support					
Moderator/FinCom/Constable	$825	$842	$858	$875	$893
Legal Services	$195,000	$200,850	$206,876	$213,082	$219,474
Planning and Development					
Community Development	$21,050	$21,471	$21,900	$22,338	$22,785
NMCOG	$9,685	$9,879	$10,076	$10,278	$10,483
Board of Appeals	$1,250	$1,275	$1,301	$1,327	$1,353
Historic District	$95	$97	$99	$101	$103
Comm. On Disabilities	$275	$281	$286	$292	$298
Conservation	$2,815	$2,871	$2,929	$2,987	$3,047
Planning Board	$3,325	$3,392	$3,459	$3,529	$3,599
Sub-Total	$2,863,039	$2,939,464	$2,997,693	$3,138,195	$3,206,421

Five Year Financial Forecast

4/22/2015

		FY16	FY17	FY18	FY19	FY20
PUBLIC EDUCATION						
Chelmsford Public Schools		$52,400,000	$53,972,000	$55,591,160	$57,258,895	$59,262,956
Nashoba Technical H.S.		$2,818,047	$2,958,949	$3,106,897	$3,262,242	$3,425,354
Out of District Tuition		$0	$0	$0	$0	$0
	Sub-Total	$55,218,047	$56,930,949	$58,698,057	$60,521,136	$62,688,310
PUBLIC SAFETY						
Personnel Costs						
Police Department		$5,307,355	$5,519,649	$5,740,435	$5,970,053	$6,208,855
Animal Control		$52,823	$54,936	$57,133	$59,419	$61,795
Fire Department		$5,031,666	$5,232,933	$5,442,250	$5,659,940	$5,886,338
Animal Inspector		$1,000	$1,000	$1,000	$1,000	$1,000
Inspections		$271,288	$282,140	$293,425	$305,162	$317,369
Expenses						
Police Department		$724,220	$738,704	$753,478	$768,548	$783,919
Animal Control		$17,050	$17,391	$17,739	$18,094	$18,455
Fire Department		$335,262	$341,967	$348,807	$355,783	$362,898
Emergency Management		$3,100	$3,162	$3,225	$3,290	$3,356
Animal Inspector		$380	$388	$395	$403	$411
Inspections		$29,200	$30,514	$31,887	$33,322	$34,822
	Sub-Total	$11,773,344	$12,222,784	$12,689,775	$13,175,013	$13,679,218
PUBLIC WORKS						
Personnel Costs						
DPW						
Engineer/Administration		$417,203	$433,891	$451,247	$469,297	$488,069
Solid Waste		$22,230	$23,119	$24,044	$25,006	$26,006
Highway		$1,267,811	$1,318,523	$1,371,264	$1,426,115	$1,483,160
Snow and Ice		$315,000	$322,875	$330,947	$339,221	$347,701
Parks		$65,297	$67,909	$70,625	$73,450	$76,388
Public Buildings		$23,795	$24,747	$25,737	$26,766	$27,837
Facilities		$759,632	$790,017	$821,618	$854,483	$888,662
Cemetery		$277,080	$288,163	$299,690	$311,677	$324,144
Expenses						
DPW						
Engineer/Administration		$20,500	$20,910	$21,328	$21,755	$22,190
Public Trees		$67,000	$68,340	$69,707	$71,101	$72,523
Streetlighting		$102,000	$104,040	$106,121	$108,243	$110,408
Solid Waste		$2,368,170	$2,427,374	$2,488,059	$2,550,260	$2,614,017
Highway		$679,550	$693,141	$707,004	$721,144	$735,567
Snow and Ice		$828,500	$849,213	$870,443	$892,204	$914,509
Parks		$16,860	$17,197	$17,541	$17,892	$18,250
Public Buildings		$162,800	$166,056	$169,377	$172,765	$176,220
Facilities		$665,850	$679,167	$692,750	$706,605	$720,737
Cemetery		$43,189	$44,053	$44,934	$45,833	$46,749
	Sub-Total	$8,102,467	$8,338,736	$8,582,435	$8,833,816	$9,093,136

Five Year Financial Forecast

4/22/2015

		FY16	FY17	FY18	FY19	FY20
COMMUNITY SERVICES						
Personnel Costs						
Human Services						
Veterans		$68,602	$71,346	$74,200	$77,168	$80,255
Council on Aging		$270,016	$280,817	$292,049	$303,731	$315,881
Community Enrichment						
Recreation		$0	$0	$0	$0	$0
Historical Commmission		$650	$676	$703	$731	$760
Board of Health		$296,567	$308,430	$320,767	$333,598	$346,941
Library		$1,419,179	$1,475,946	$1,534,984	$1,596,383	$1,660,239
Expenses						
Human Services						
Veterans		$278,700	$284,274	$289,959	$295,759	$301,674
Council on Aging		$136,750	$139,485	$142,275	$145,120	$148,023
Community Enrichment						
Recreation		$37,000	$38,665	$40,405	$42,223	$44,123
Cultural Council		$2,350	$2,397	$2,445	$2,494	$2,544
Public Celebrations		$2,800	$2,856	$2,913	$2,971	$3,031
Historical Commmission		$1,400	$1,428	$1,457	$1,486	$1,515
Board of Health		$21,100	$21,522	$21,952	$22,391	$22,839
Library		$441,573	$450,404	$459,413	$468,601	$477,973
	Sub-Total	$2,976,687	$3,078,246	$3,183,522	$3,292,656	$3,405,797
BENEFITS & INSURANCE						
Insurance						
Buildings/Auto/ Liability		$315,000	$330,750	$347,288	$364,652	$382,884
Workers Compensation		$220,000	$231,000	$242,550	$254,678	$267,411
Employee Benefits						
Middlesex Retirement		$7,096,040	$7,552,208	$8,043,102	$8,565,903	$9,122,687
Unemployment		$150,000	$153,000	$156,060	$159,181	$162,365
Medicare Tax		$780,000	$811,200	$843,648	$877,394	$912,490
Health Insurance		$10,449,000	$10,971,450	$11,520,023	$12,096,024	$12,700,825
IOD- Retirees		$25,000	$25,500	$26,010	$26,530	$27,061
IOD Insurance		$100,000	$102,500	$105,063	$107,689	$110,381
OPEB Liability Trust		$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
	Sub-Total	$20,135,040	$21,177,608	$22,283,742	$23,452,051	$24,686,104

Five Year Financial Forecast

4/22/2015

	FY16	FY17	FY18	FY19	FY20
DEBT SERVICE					
Excluded Debt	$4,570,411	$4,490,239	$4,409,075	$4,344,041	$4,263,081
Betterment Funded	$2,409,167	$2,401,036	$2,392,857	$2,377,726	$2,367,746
Non-Excluded Debt	$7,066,170	$7,206,203	$7,210,086	$6,467,622	$6,454,198
Sub-Total	$14,045,748	$14,097,478	$14,012,018	$13,189,389	$13,085,025
STATE ASSESSMENTS & OVERLAY					
Assessments					
Special Education					
State & Transportation Authorities	$340,250	$357,263	$375,126	$393,882	$413,576
Charter School & School Choice	$1,766,582	$1,943,240	$2,137,564	$2,351,321	$2,586,453
Cherry Sheet Offsets	$396,735	$270,074	$271,075	$272,097	$273,139
Prior Year Deficit- Snow & Ice					
Other					
Prior Year Deficit- Tax Title					
Overlay	$926,761	$1,000,000	$1,000,000	$1,000,000	$1,200,000
Sub-Total	$3,430,328	$3,570,577	$3,783,765	$4,017,299	$4,473,167
WARRANT ARTICLES					
Prior Year Unpaid Bills					
Reserve Fund	$400,000	$400,000	$400,000	$400,000	$400,000
Collective Bargaining Settlements					
E-Rate Reimbursement					
Out of Dist. Tuition					
Misc. Financial Warrant Articles					
Sub-Total	$400,000	$400,000	$400,000	$400,000	$400,000
Total Expenditures	$118,944,700	$122,755,841	$126,631,007	$130,019,555	$134,717,179

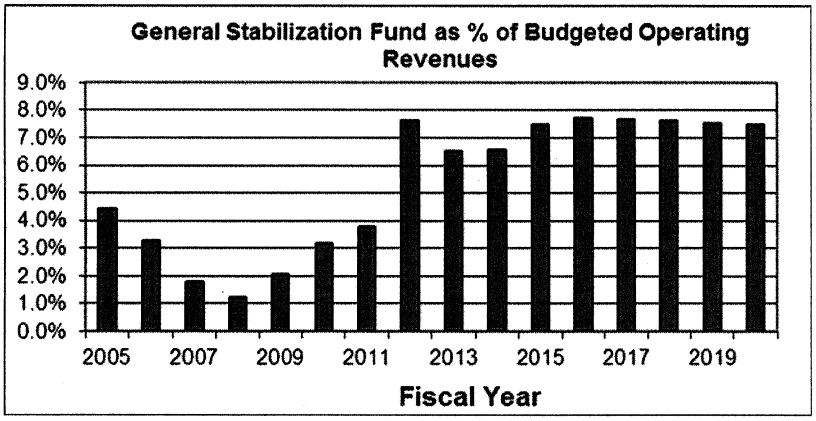
Summary	**General Fund**					
	Revenues-Total	$118,944,700	$122,363,825	$126,181,025	$130,095,961	$134,090,915
	Expenditures-Total	$118,944,700	$122,755,841	$126,631,007	$130,019,555	$134,717,179
	Balance	$0	-$392,016	-$449,982	$76,406	-$626,264
	Exp. Percent Incr. Over PY	**2.60%**	**3.20%**	**3.16%**	**2.68%**	**3.61%**

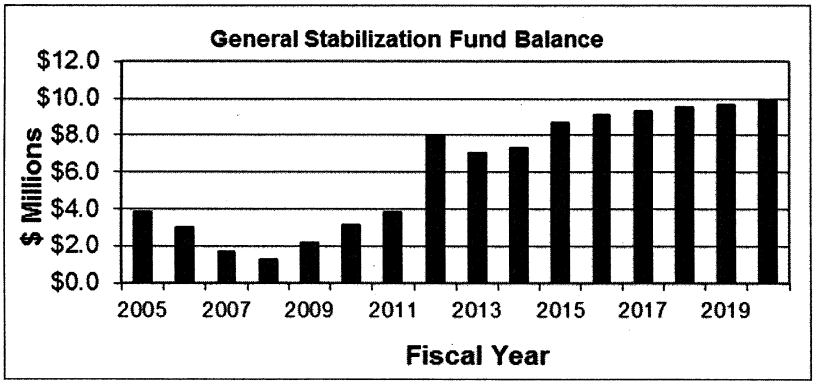
Summary	**Sewer Enterprise Fund**					
	Sewer User Fee Revenue	$3,885,488	$3,981,365	$4,079,886	$4,181,133	$4,285,191
	Personnel	$908,348	$944,682	$982,469	$1,021,768	$1,062,639
	Expenses	$2,977,140	$3,036,683	$3,097,416	$3,159,365	$3,222,552
	Sewer Expenditure-Totals	$3,885,488	$3,981,365	$4,079,886	$4,181,133	$4,285,191
	Balance	$0	$0	$0	$0	$0
	Exp. Percent Incr. Over PY	**3.81%**	**2.47%**	**2.47%**	**2.48%**	**2.49%**

GENERAL STABILIZATION FUND

General Stabilization Fund History & 5-Year Plan					
Fiscal Year	Transfer Out	Transfer In	Interest	Fund Balance	% Budgeted Operating Revenues
2005	$2,000,000	$1,000,000	$19,337	$3,861,085	4.4%
2006	$2,000,000	$1,000,000	$120,591	$2,981,676	3.3%
2007	$1,900,000	$468,864	$144,873	$1,695,413	1.8%
2008	$1,795,896	$1,210,179	$153,127	$1,252,823	1.2%
2009	$1,469,541	$2,212,005	$155,427	$2,150,714	2.0%
2010	$361,111	$1,245,184	$95,057	$3,129,844	3.2%
2011		$676,791	$33,635	$3,840,271	3.8%
2012		$3,957,862	$166,545	$7,964,678	7.6%
2013	$1,500,000	$535,323	$19,631	$7,019,632	6.5%
2014			$247,617	$7,267,249	6.5%
*2015	$0	$1,243,436	$161,924	$8,672,609	7.5%
*2016	$500,000	$750,000	$183,452	$9,106,061	7.7%
*2017	$500,000	$500,000	$188,788	$9,294,849	7.7%
*2018	$500,000	$500,000	$192,564	$9,487,412	7.6%
*2019	$500,000	$500,000	$196,415	$9,683,827	7.5%
*2020	$500,000	$500,000	$200,343	$9,884,171	7.5%

* Projected years assume annual transfers in from free cash upon availability, operating budget increases based upon 5-Year Financial Forecast projections, and 2.0% investment earnings. FY15 Fund Balance is projected.





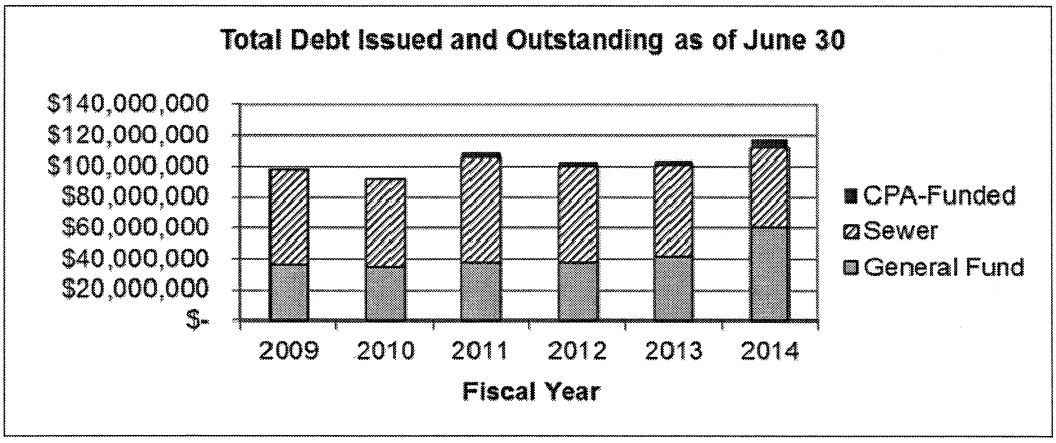
DEBT MANAGEMENT

Prudent use of debt financing is an important part of the Town's overall fiscal planning. The primary objective of any debt management approach is to borrow at the least cost over the term of repayment of the debt. Attainment of this objective requires clear positions regarding for what purpose to borrow, when to schedule debt-financed projects and how long to extend the repayment.

A rapid repayment schedule ensures cost savings to the community and seeks to avoid strapping future generations with large debt loads. Debt is typically retired in five to ten years, depending on the expected useful life of the capital asset being financed. However, new and renovated building projects and the sewer project are planned to have a twenty year repayment term.

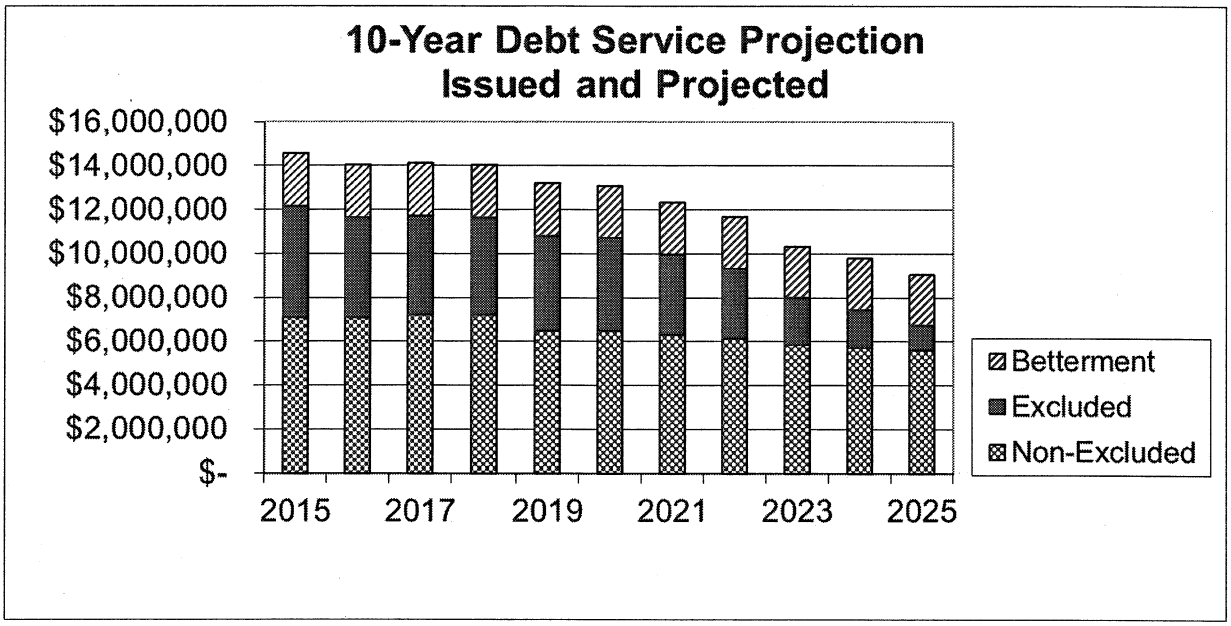
All debt is issued as general obligation debt. This means that the full faith and credit of the Town is pledged to the bondholder. Debt issued on behalf of the Town's sewer construction project approved prior to 2003 is exempt from Proposition 2 ½ as is debt issued on behalf of the public works facility renovation and secondary school construction and renovation projects. Sewer construction debt approved since 2003 is paid with sewer betterment revenue. Repayment of all other issued debt must be funded within the levy limit.

Standard & Poor's affirmed the Town's credit rating at an unprecedented AA+ with a Stable Outlook at our last review in December 2014. The Town has received two bond rating upgrades since June 2012. Analysts noted that the AA+ rating reflected sustained improvement in the Town's financial position and performance as well as the Town's strong financial management practices. As with a personal credit rating, the Town's credit rating is a statement of its overall fiscal health as a government and as a community. The benefit of a strong credit rating is realized in lower interest costs on the Town's long-term debt issues.



Total Outstanding Debt as of June 30						
Fiscal Year	2009	2010	2011	2012	2013	2014
CPA-Funded	$ 600,000	$ 450,000	$ 3,100,000	$ 2,670,000	$ 3,025,000	$ 5,395,985
General Fund	$ 35,770,833	$ 34,637,635	$ 37,630,083	$ 37,279,125	$ 41,841,743	$ 60,212,870
Sewer	$ 62,147,174	$ 57,156,852	$ 67,946,337	$ 63,129,059	$ 58,885,337	$ 52,161,296
Total	**$ 98,518,007**	**$ 92,244,487**	**$ 108,676,420**	**$ 103,078,184**	**$ 103,752,080**	**$ 117,770,151**

10-YEAR DEBT SERVICE PROJECTION



Fiscal Yr.	Non-Excluded	Excluded	Betterment Funded	Total
2015	$ 7,062,170	$ 5,072,375	$ 2,417,250	$ 14,551,795
2016	$ 7,066,170	$ 4,570,411	$ 2,409,167	$ 14,045,748
2017	$ 7,206,203	$ 4,490,239	$ 2,401,036	$ 14,097,478
2018	$ 7,210,086	$ 4,409,075	$ 2,392,857	$ 14,012,018
2019	$ 6,467,622	$ 4,344,041	$ 2,377,726	$ 13,189,389
2020	$ 6,454,198	$ 4,263,081	$ 2,367,746	$ 13,085,025
2021	$ 6,266,713	$ 3,680,665	$ 2,357,712	$ 12,305,090
2022	$ 6,092,385	$ 3,222,805	$ 2,347,627	$ 11,662,817
2023	$ 5,856,423	$ 2,111,203	$ 2,339,104	$ 10,306,730
2024	$ 5,725,092	$ 1,710,937	$ 2,330,297	$ 9,766,326
2025	$ 5,589,855	$ 1,138,744	$ 2,321,202	$ 9,049,801



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APPENDIX C

FUND BALANCES AND DESCRIPTIONS

Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Every revenue received or expenditure made by the Town is accounted for through one of the funds or account groups listed below.

Governmental Funds

Most Town functions are financed through what are called governmental funds. There are three types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, and the Capital Projects Fund.

General Fund: The General Fund is the major operating fund of the Town government and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate & personal property taxes, state & federal aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town's departments including the Schools are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons, and do not necessarily follow the same fiscal year as the General Fund. The Town's Special Revenue Funds are grouped into five categories:

1. **Revolving Funds**: Revolving Funds allow the Town to raise revenues from a specific service and use those revenues to support the service without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains approximately 21 different revolving funds for a number of purposes including Senior Center Programs, Health Department Immunization Programs, Cultural Council Programs, the Chelmsford Ice Skating Forum, School Department Athletics, Child Care, and the School Lunch Program.

2. **Receipts Reserved for Appropriation**: are special revenues that are restricted to a specific use but also require appropriation by Town Meeting such as Sewer Betterment Fees, monies from the sale of Cemetery lots and graves, Conservation Wetland Protection fees, and the proceeds from the sale of Town property.

3. **School Grants**: accounts for approximately 38 specially financed education programs under grants received from the Federal or State government including professional development, smoking cessation, truancy prevention, SPED Early Childhood Development, Drug Free School Programs, and certain capital improvements.

4. **Other Intergovernmental Funds**: accounts for approximately 27 individual grants or monies received by the Town from Federal or State government. These include a variety of Community Policing Grants, Chapter 90 highway monies, State Election Grants, State Library Aid, and Council on Aging programs such as "meals-on-wheels."

5. **Other Special Revenue Funds**: account for miscellaneous special revenues often involving private donations for a specific purpose such as the Arts & Technology Education Fund, departmental gifts for police & fire, various COA programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

Capital Projects Fund: The Capital Projects Fund is used to account for monies used for the acquisition or construction of major capital facilitates (buildings, roads, etc.) other than those financed by trust funds. The Town's Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for a specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. **Expendable Trusts**: are used to account for monies received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended. Examples include the Town Stabilization Fund and the Library Endowment Fund.

2. **Non-expendable Trusts**: are used to account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Department's Perpetual Care Trust.

3. **Agency Funds**: are used to account for funds that are custodial in nature and do not involve the measurement of operations. Examples include the Town's deferred compensation plan as well as the self-insured Medical Trust that accounts for employee contributions and payments of medical claims.

Account Groups

The last category maintained by the Town is the General Long-term Debt Account group that accounts for the balances due on long-term debt that the Town has financed.

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgeting

An annual budget is adopted for the Town's General Fund. Although legislative approval is required for certain capital projects and borrowing authorizations, annual budgets are not prepared for any other fund.

The Town's annual budget is adopted on a statutory basis that differs on some respects from generally accepted accounting principals (GAAP). The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).

2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized.

APPENDIX D

GLOSSARY OF TERMS

Glossary of Terms

Abatement: A reduction or elimination of a level imposed by a governmental unit applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

Accounting System: The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

Accrued Interest: In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

Amortization: The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

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 the time in which it may be expended. Only a town meeting, council or the school committee 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 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 (C 41, s 58), the departmental appropriation is encumbered to extend the general 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 warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit: An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

Audit Report: The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

Available Funds: These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

> Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and
>
> Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.
>
> All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

Bond Anticipation Note (BAN): Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

Bond Authorization: See **Dept Authorization**.

Bonds Authorized and Unissued: Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget: A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by

classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

Budget Message: A statement by the town's policymakers 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.

Budget Unit: A department to which the town meeting appropriates funds.

Capital Budget: An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least $25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements: These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

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

Capital Outlay Expenditure Exclusion: A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two 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 advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

Cherry Sheet Offset Items: Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants and public libraries grants.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate: In accordance with M.G.L. Ch. 40, s 56, the selectmen vote to determine the tax rate options. Based on the residential factor adopted (see **Residential Factor**), any community may set as many as three different tax rates for: residential property; open space; and commercial, industrial and personal property.

Collective Bargaining: The negotiations between an employer and union representative regarding wages, hours and working conditions.

Conservation Fund: This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

Crosswalk: A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town's appropriation.

Dept Authorization: Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

Debt Burden: The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion: This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling. (See School Building Assistance Program.)

Debt Limit: The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service: The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default: Failure to pay principal or interest when due.

Direct Debt: Debt a municipality has incurred in its own name as opposed to overlapping debt.

Effective Interest Rate: For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

Encumbrance: Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds: An accounting mechanism allowing 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. 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 so 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 at yearend. According to Ch. 44 s 53F 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 the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: Estimates of state and local miscellaneous receipts based on previous year's receipts deducted by the assessors from gross amount to be raised by taxation.

Excess and Deficiency: Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

Expenditure: The spending of money by municipalities for programs within their approved budgets.

Fiduciary Funds: Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of

operations.

Fiscal Year: The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2016 fiscal year, July 1, 2015, to June 30, 2016, is usually written as FY16. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

Fixed Costs: These are costs that are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

Float: The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

Free Cash: (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's 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 of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (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; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see **Available Funds**.

Full Faith and Credit: A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self balancing set of accounts that are 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 Massachusetts General Fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

General Fund: This non-earmarked fund is used to account for most financial resources and activity 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.

Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure 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 2.5 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust: Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

Minimum Required Local Contribution: The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody's Investment Services, Inc.: One of the leading municipal bond rating agencies.

Municipal(s): (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals"

(i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L. (or MGLA): Massachusetts General Laws, Annotated.

Net School Spending (NSS): Includes both 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.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY16 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY15 tax rate.

Note: A short-term loan, typically of a year or less in maturity.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

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

Other Amounts to be Raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (See Tax Recapitulation).

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

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

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors

must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to 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.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services: The cost of services that are provided by a vendor.

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor" ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Reserve for Abatements and Exemptions: See Overlay.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary and 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 (or re-certification of property values): The assessors of each community are responsible for developing a reasonable and realistic program to achieve a 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 following: the status of the existing valuation system; the results of an in-depth sales ratio study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values tot he state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share

of the cost of local government—no more or less—in proportion to the amount of money the property in worth.

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited tot he total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwe3alth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized 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 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statue 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.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program: This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a $10.0M SBA grant on one project. The debt service due on this project is $25.0M; therefore the town's maximum debt exclusion to be raised for this project would be $15.0M.

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessments: See Betterments.

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling

without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 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 town'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.

Surplus Revenue: The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, $18.70 per $1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

Tax Title: Collection procedures 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 three years elapse from the October 1 following the assessment date, and the property is transferred. 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 property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.)

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

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

Uniform Municipal Accounting System (UMAS): A comprehensive and practical municipal accounting system that conforms to

Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of date among cities and towns.)

Unreserved Fund Balance: also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a cooperate 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 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")