

**EXPENDITURE SUMMARY  
SUMMARY OF EXPENDITURE CHANGES**

	2012	2013	2014	2015	2016	Dollar	%
	Budget	Budget	Budget	Budget	Budget	Variance	Variance
<b>GENERAL GOVERNMENT</b>							
Legislative	200,867	202,084	199,084	268,885	300,002	31,117	11.57%
Executive Office	337,551	341,275	360,950	387,159	388,626	1,467	0.38%
Auditor's Office	238,515	266,278	304,308	371,228	380,642	9,414	2.54%
Treasurer/Collector	630,445	619,905	621,643	660,562	630,638	(29,924)	-4.53%
Central Billing and Research	150,277	149,657	151,759	163,307	192,430	29,123	17.83%
Assessing	289,443	286,543	249,243	346,298	311,434	(34,864)	-10.07%
Procurement	119,315	113,159	103,629	119,846	182,282	62,436	52.10%
Law Department	191,254	249,929	248,529	257,953	260,306	2,353	0.91%
Personnel Department	156,967	210,432	221,524	262,224	267,092	4,868	1.86%
Municipal Information Systems	630,663	729,479	699,069	835,137	840,838	5,701	0.68%
City Clerk	234,786	234,786	246,304	263,231	317,469	54,238	20.60%
Planning & Development	78,497	80,663	81,580	101,505	161,786	60,281	59.39%
<b>Total General Government</b>	<b>3,258,580</b>	<b>3,484,190</b>	<b>3,487,622</b>	<b>4,037,335</b>	<b>4,233,545</b>	<b>196,210</b>	<b>4.86%</b>
<b>PUBLIC SAFETY</b>							
Police Department	8,356,175	8,728,987	9,036,206	10,781,991	10,909,088	127,097	1.18%
Fire Department	7,255,285	7,386,890	7,806,697	8,670,424	9,256,060	585,636	6.75%
Inspectional Services	580,889	605,739	684,386	766,989	815,968	48,979	6.39%
Traffic & Parking	708,325	779,825	907,805	911,252	886,650	(24,602)	-2.70%
Emergency Management	853,989	861,219	869,737	946,928	1,011,860	64,932	6.86%
<b>Total Public Safety</b>	<b>17,754,663</b>	<b>18,362,660</b>	<b>19,304,831</b>	<b>22,077,584</b>	<b>22,879,626</b>	<b>802,042</b>	<b>3.63%</b>
<b>EDUCATION</b>							
Regional Vocational Schools	595,023	613,491	642,142	783,502	850,876	67,374	8.60%
School Department	63,929,950	67,790,421	73,280,133	75,618,644	81,844,618	6,225,974	8.23%
<b>Total Education</b>	<b>64,524,973</b>	<b>68,403,912</b>	<b>73,922,275</b>	<b>76,402,146</b>	<b>82,695,494</b>	<b>6,293,348</b>	<b>8.24%</b>
<b>PUBLIC WORKS</b>							
Administration	197,419	198,404	200,408	215,435	220,984	5,549	2.58%
Street & Sidewalks	1,690,086	1,812,903	1,975,114	1,984,734	2,019,099	34,365	1.73%
Solid Waste/Recycling	1,756,940	1,811,485	1,872,460	1,926,857	1,752,198	(174,659)	-9.06%
Structures & Grounds	1,111,096	1,192,103	1,180,409	1,180,982	1,215,203	34,221	2.90%
Snow & Ice Removal	101,260	101,260	101,260	101,260	101,260	0	0.00%
<b>Total Public Works</b>	<b>4,856,801</b>	<b>5,116,155</b>	<b>5,329,651</b>	<b>5,409,268</b>	<b>5,308,744</b>	<b>(100,524)</b>	<b>-1.86%</b>
<b>HEALTH &amp; HUMAN SERVICES</b>							
Administration	155,872	155,872	175,384	315,164	350,676	35,512	11.27%
Health Division	56,295	56,295	134,495	60,882	62,690	1,808	2.97%
Comm. Schools & Recreation	123,683	124,283	149,283	148,736	149,703	967	0.65%
Veterans Service	541,975	543,845	759,245	765,552	767,360	1,808	0.24%
Elder Affairs	190,544	190,544	195,445	207,728	209,687	1,959	0.94%
Public Library	262,435	265,584	268,127	267,710	280,712	13,002	4.86%
<b>Total HHS</b>	<b>1,330,804</b>	<b>1,336,423</b>	<b>1,681,979</b>	<b>1,765,772</b>	<b>1,820,828</b>	<b>55,056</b>	<b>3.12%</b>
<b>DEBT SERVICE</b>	3,879,385	3,769,080	3,558,095	3,401,345	3,174,804	(226,541)	-6.66%
<b>EMPLOYEE BENEFITS</b>	7,134,115	6,118,575	8,741,298	7,848,370	8,304,046	455,676	5.81%
<b>RETIREMENT ASSESSMENT</b>	5,815,604	6,025,078	6,300,764	6,603,432	6,764,818	161,386	2.44%
<b>INSURANCE &amp; JUDGEMENTS</b>	480,000	480,000	525,000	710,000	725,975	15,975	2.25%
<b>STATE ASSESSMENTS</b>	5,992,325	7,011,538	7,911,152	9,283,834	12,117,453	2,833,619	30.52%
Transfers to Spec. Revenue	0	0	0	0	0	0	
Transfers to Capital Projects	0	500,000	500,000	650,000	785,000	135,000	20.77%
Transfers to Trust Funds	150,000	150,000	175,000	200,000	225,000	25,000	12.50%
<b>General Fund Budget</b>	<b>115,027,250</b>	<b>120,757,611</b>	<b>131,437,667</b>	<b>138,389,086</b>	<b>149,035,333</b>	<b>10,646,247</b>	<b>7.69%</b>

**City Council Program Budget #110**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	133,067	133,784	133,784	201,585	225,945	24,360
Operations and Maintenance	67,800	68,300	65,300	67,300	74,057	6,757
Capital						-
<b>Department Total</b>	<b>200,867</b>	<b>202,084</b>	<b>199,084</b>	<b>268,885</b>	<b>300,002</b>	<b>31,117</b>

**Executive Office Program Budget #123**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	316,251	321,055	324,505	341,281	342,576	1,295
Operations and Maintenance	21,300	20,220	36,445	45,878	46,050	172
Capital						-
<b>Department Total</b>	<b>337,551</b>	<b>341,275</b>	<b>360,950</b>	<b>387,159</b>	<b>388,626</b>	<b>1,467</b>

**City Auditor Program Budget #135**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	226,751	223,757	271,787	298,317	307,127	8,810
Operations and Maintenance	11,764	42,521	32,521	72,911	73,515	604
Capital						-
<b>Department Total</b>	<b>238,515</b>	<b>266,278</b>	<b>304,308</b>	<b>371,228</b>	<b>380,642</b>	<b>9,414</b>

**Treasurer/Collector's/Central Support Program Budget #145**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	398,745	395,705	385,743	421,987	426,863	4,876
Operations and Maintenance	231,700	224,200	235,900	238,575	203,775	(34,800)
Capital						-
<b>Department Total</b>	<b>630,445</b>	<b>619,905</b>	<b>621,643</b>	<b>660,562</b>	<b>630,638</b>	<b>(29,924)</b>

**Central Billing and Research #159**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	87,657	87,657	87,659	94,107	118,230	24,123
Operations and Maintenance	62,620	62,000	64,100	69,200	74,200	5,000
Capital						-
<b>Department Total</b>	<b>150,277</b>	<b>149,657</b>	<b>151,759</b>	<b>163,307</b>	<b>192,430</b>	<b>29,123</b>

**Assessing Program Budget #141**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	201,893	202,493	201,593	215,953	223,539	7,586
Operations and Maintenance	87,550	84,050	47,650	130,345	87,895	(42,450)
Capital						-
<b>Department Total</b>	<b>289,443</b>	<b>286,543</b>	<b>249,243</b>	<b>346,298</b>	<b>311,434</b>	<b>(34,864)</b>

**Procurement Program Budget #138**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	111,120	104,964	93,424	108,571	117,007	8,436
Operations and Maintenance	8,195	8,195	10,205	11,275	65,275	54,000
Capital						-
<b>Department Total</b>	<b>119,315</b>	<b>113,159</b>	<b>103,629</b>	<b>119,846</b>	<b>182,282</b>	<b>62,436</b>

**Law Department Program Budget #151**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	144,629	154,029	179,529	192,203	194,356	2,153
Operations and Maintenance	46,625	95,900	69,000	65,750	65,950	200
Capital						-
<b>Department Total</b>	<b>191,254</b>	<b>249,929</b>	<b>248,529</b>	<b>257,953</b>	<b>260,306</b>	<b>2,353</b>

**Personnel Program Budget #152**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	128,809	179,577	176,669	218,157	223,025	4,868
Operations and Maintenance	28,158	30,855	44,855	44,067	44,067	-
Capital						-
<b>Department Total</b>	<b>156,967</b>	<b>210,432</b>	<b>221,524</b>	<b>262,224</b>	<b>267,092</b>	<b>4,868</b>

**Municipal Information Systems Program Budget #155**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	215,786	222,569	240,394	259,402	268,664	9,262
Operations and Maintenance	352,877	391,910	403,675	460,735	472,174	11,439
Capital	62,000	115,000	55,000	115,000	100,000	(15,000)
<b>Department Total</b>	<b>630,663</b>	<b>729,479</b>	<b>699,069</b>	<b>835,137</b>	<b>840,838</b>	<b>5,701</b>

**City Clerk Program Budget #161**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	195,386	195,386	207,604	221,526	257,769	36,243
Operations and Maintenance	39,400	39,400	38,700	41,705	59,700	17,995
Capital						-
<b>Department Total</b>	<b>234,786</b>	<b>234,786</b>	<b>246,304</b>	<b>263,231</b>	<b>317,469</b>	<b>54,238</b>

**Office of Planning & Development Program Budget #175**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	55,217	57,383	58,300	55,725	112,006	56,281
Operations and Maintenance	23,280	23,280	23,280	45,780	49,780	4,000
Capital						-
<b>Department Total</b>	<b>78,497</b>	<b>80,663</b>	<b>81,580</b>	<b>101,505</b>	<b>161,786</b>	<b>60,281</b>

**School Department Program Budget**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
School Appropriation	63,929,950	67,790,421	73,280,133	75,618,644	81,844,618	6,225,974
<b>Total Department</b>	<b>63,929,950</b>	<b>67,790,421</b>	<b>73,280,133</b>	<b>75,618,644</b>	<b>81,844,618</b>	<b>6,225,974</b>

**Northeast Regional Voc. High School Assessment Program Budget #301**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Regional Vocational Schools	595,023	613,491	642,142	783,502	850,876	67,374
<b>Total Department</b>	<b>595,023</b>	<b>613,491</b>	<b>642,142</b>	<b>783,502</b>	<b>850,876</b>	<b>67,374</b>

**Police Department Program Budget #210**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	7,695,894	7,940,706	8,216,925	9,480,210	9,685,922	205,712
Operations and Maintenance	660,281	676,281	683,281	1,187,781	1,050,166	(137,615)
Capital	-	112,000	136,000	114,000	173,000	59,000
<b>Department Total</b>	<b>8,356,175</b>	<b>8,728,987</b>	<b>9,036,206</b>	<b>10,781,991</b>	<b>10,909,088</b>	<b>127,097</b>

**Fire Department Program Budget #220**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	6,728,385	6,913,490	7,322,097	8,243,574	8,732,529	488,955
Operations and Maintenance	497,900	423,400	431,800	426,850	466,231	39,381
Capital	29,000	50,000	52,800	-	57,300	57,300
<b>Department Total</b>	<b>7,255,285</b>	<b>7,386,890</b>	<b>7,806,697</b>	<b>8,670,424</b>	<b>9,256,060</b>	<b>585,636</b>

**Inspectional Services Program Budget #240**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	551,972	576,822	655,469	727,872	777,126	49,254
Operations and Maintenance	28,917	28,917	28,917	39,117	38,842	(275)
Capital						-
<b>Department Total</b>	<b>580,889</b>	<b>605,739</b>	<b>684,386</b>	<b>766,989</b>	<b>815,968</b>	<b>48,979</b>

**Traffic & Parking Program Budget #293**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	82,099	82,099	83,079	95,852	100,750	4,898
Operations and Maintenance	626,226	697,726	824,726	815,400	785,900	(29,500)
Capital						-
<b>Department Total</b>	<b>708,325</b>	<b>779,825</b>	<b>907,805</b>	<b>911,252</b>	<b>886,650</b>	<b>(24,602)</b>

**Emergency Management Program Budget #230**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	836,021	833,251	836,769	913,805	968,737	54,932
Operations and Maintenance	17,968	27,968	32,968	33,123	43,123	10,000
Capital						-
<b>Department Total</b>	<b>853,989</b>	<b>861,219</b>	<b>869,737</b>	<b>946,928</b>	<b>1,011,860</b>	<b>64,932</b>

**Public Works / Administration Division Program Budget #421**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	182,719	183,664	184,514	203,229	207,544	4,315
Operations and Maintenance	14,700	14,740	15,894	12,206	13,440	1,234
Capital						-
<b>Department Total</b>	<b>197,419</b>	<b>198,404</b>	<b>200,408</b>	<b>215,435</b>	<b>220,984</b>	<b>5,549</b>

**Public Works/ Streets & Sidewalks Division Program Budget #422**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	653,086	653,653	734,642	798,448	815,013	16,565
Operations and Maintenance	976,000	998,000	980,472	1,016,286	1,093,086	76,800
Capital	61,000	161,250	260,000	170,000	111,000	(59,000)
<b>Department Total</b>	<b>1,690,086</b>	<b>1,812,903</b>	<b>1,975,114</b>	<b>1,984,734</b>	<b>2,019,099</b>	<b>34,365</b>

**Public Works / Solid Waste Division Program Budget #430**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	37,440	39,705	40,900	45,797	49,138	3,341
Operations and Maintenance	1,719,500	1,771,780	1,831,560	1,881,060	1,703,060	(178,000)
Capital						-
<b>Department Total</b>	<b>1,756,940</b>	<b>1,811,485</b>	<b>1,872,460</b>	<b>1,926,857</b>	<b>1,752,198</b>	<b>(174,659)</b>

**Public Works / Structures & Grounds Division Program Budget #470**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	258,566	258,031	259,519	269,062	283,223	14,161
Operations and Maintenance	852,530	849,072	867,890	911,920	931,980	20,060
Capital		85,000	53,000	-	-	-
<b>Department Total</b>	<b>1,111,096</b>	<b>1,192,103</b>	<b>1,180,409</b>	<b>1,180,982</b>	<b>1,215,203</b>	<b>34,221</b>

**Public Works / Snow Removal Division Program Budget #423**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	25,000	25,000	25,000	25,000	25,000	-
Operations and Maintenance	76,260	76,260	76,260	76,260	76,260	-
Capital						-
<b>Department Total</b>	<b>101,260</b>	<b>101,260</b>	<b>101,260</b>	<b>101,260</b>	<b>101,260</b>	<b>-</b>

**Health & Human Services Administration Program Budget #510**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Salaries, Wages and Benefits	154,747	154,747	174,259	189,039	194,551	5,512
Operations and Maintenance	1,125	1,125	1,125	126,125	156,125	30,000
Capital						-
<b>Department Total</b>	<b>155,872</b>	<b>155,872</b>	<b>175,384</b>	<b>315,164</b>	<b>350,676</b>	<b>35,512</b>

**HHS - Chelsea Public Library Program Budget #610**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Salaries, Wages and Benefits	242,054	242,054	242,054	237,382	245,184	7,802
Operations and Maintenance	20,381	23,530	26,073	22,928	24,128	1,200
Capital				7,400	11,400	4,000
<b>Department Total</b>	<b>262,435</b>	<b>265,584</b>	<b>268,127</b>	<b>267,710</b>	<b>280,712</b>	<b>13,002</b>

**HHS - Community Schools & Recreation Div. Program Budget #630**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Salaries, Wages and Benefits	70,683	71,283	71,283	73,736	74,703	967
Operations and Maintenance	53,000	53,000	78,000	75,000	75,000	-
Capital						-
<b>Department Total</b>	<b>123,683</b>	<b>124,283</b>	<b>149,283</b>	<b>148,736</b>	<b>149,703</b>	<b>967</b>

**HHS - Elder Affairs Division Program Budget #541**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Salaries, Wages and Benefits	164,294	164,294	164,195	176,928	178,387	1,459
Operations and Maintenance	26,250	26,250	31,250	30,800	31,300	500
Capital						-
<b>Department Total</b>	<b>190,544</b>	<b>190,544</b>	<b>195,445</b>	<b>207,728</b>	<b>209,687</b>	<b>1,959</b>

**HHS - Veterans Services Program Budget #543**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Salaries, Wages and Benefits	54,725	56,595	56,595	61,182	62,990	1,808
Operations and Maintenance	487,250	487,250	702,650	704,370	704,370	-
Capital						-
<b>Department Total</b>	<b>541,975</b>	<b>543,845</b>	<b>759,245</b>	<b>765,552</b>	<b>767,360</b>	<b>1,808</b>

**HHS - Health Division Program Budget #511**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Salaries, Wages and Benefits	56,295	56,295	134,495	60,882	62,690	1,808
Operations and Maintenance	-	-	-	-	-	-
Capital						-
<b>Department Total</b>	<b>56,295</b>	<b>56,295</b>	<b>134,495</b>	<b>60,882</b>	<b>62,690</b>	<b>1,808</b>

**Debt Service Program Budget #710 & #711**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Principal - Long Term (710-5760)	2,765,167	2,762,164	2,627,888	2,593,747	2,486,861	(106,886)
Interest - Long Term (711-5761)	1,114,218	1,006,916	930,207	807,598	687,943	(119,655)
Interest - Short Term (711-5763)	-	-	-	-	-	-
State Qualified Bond Interest	-	-	-	-	-	-
<b>Total Direct Expenses</b>	<b>3,879,385</b>	<b>3,769,080</b>	<b>3,558,095</b>	<b>3,401,345</b>	<b>3,174,804</b>	<b>(226,541)</b>

**Retirement Program Budget #911**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Retirement Fund (5180)	5,799,189	6,008,078	6,283,764	6,585,632	6,754,818	169,186
Non-Contributory Pensions (5179)	16,415	17,000	17,000	17,800	10,000	(7,800)
<b>Total Direct Expenses</b>	<b>5,815,604</b>	<b>6,025,078</b>	<b>6,300,764</b>	<b>6,603,432</b>	<b>6,764,818</b>	<b>161,386</b>

**Insurance #945 and Legal Judgements #941**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Insurance	455,000	455,000	500,000	660,000	700,975	40,975
Judgements (571200)	25,000	25,000	25,000	50,000	25,000	(25,000)
<b>Total Direct Expenses</b>	<b>480,000</b>	<b>480,000</b>	<b>525,000</b>	<b>710,000</b>	<b>725,975</b>	<b>15,975</b>

**State Assessments - Cherry Sheet Budget #820 & #821**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Ret. Employees Health Ins (5633)						-
Mosquito Control (5635)	8,936	10,093	10,286	10,326	10,274	(52)
Air Pollution Districts (5637)	7,899	7,780	7,980	8,156	8,445	289
Metropolitan Area Planning (5638)	11,405	11,082	11,359	11,934	18,638	6,704
RMV Non-Renewal Surc. (5640)	181,000	167,140	220,600	238,940	238,940	-
MBTA Chs. 161A, 825 (5641)	2,258,857	2,229,939	2,254,122	2,351,211	2,420,048	68,837
Boston Met. Trans. District (5642)	257	257	252	252	236	(16)
Multi - Year Repayment (5645)					-	-
Special Education (5646)	34,410	25,603	16,969	5,806	18,828	13,022
State Qualified Bonds Interest (5647)						-
Charter School Assessment (5661)	3,477,289	4,517,169	5,379,584	6,650,584	9,345,944	2,695,360
School Choice (5663)	-	30,000	10,000	6,625	56,100	49,475
Essex County Sending Tuition	12,272	12,475	-			-
<b>Total Direct Expenses</b>	<b>5,992,325</b>	<b>7,011,538</b>	<b>7,911,152</b>	<b>9,283,834</b>	<b>12,117,453</b>	<b>2,833,619</b>

**Employee Benefits Program Budget #910**

Expense Line Item	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Unemployment Compensation (51)	80,000	80,000	30,000	70,000	30,000	(40,000)
Health Insurance (5171)	6,349,115	5,069,325	6,167,800	6,835,120	6,869,046	33,926
Payroll Taxes (51760)	285,000	295,000	300,000	350,000	360,000	10,000
Workers Compensation (5178)	351,000	380,000	300,000	300,000	300,000	-
Life Insurance (51750)	19,000	18,250	13,500	18,250	20,000	1,750
Accidental Death & Dismemberment						-
Salary Reserve (5980)	50,000	276,000	1,929,998	275,000	725,000	450,000
<b>Total Direct Expenses</b>	<b>7,134,115</b>	<b>6,118,575</b>	<b>8,741,298</b>	<b>7,848,370</b>	<b>8,304,046</b>	<b>455,676</b>

**Interfund Transfers #990**

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Transfer to Enterprise	-	-	-	-	-	-
Transfer to Capital Projects	-	500,000	500,000	650,000	785,000	135,000
Transfer to Trust Funds	150,000	150,000	175,000	200,000	225,000	25,000
Total Direct Expenses	150,000	650,000	675,000	850,000	1,010,000	160,000
<b>Grand Total</b>	<b>115,177,250</b>	<b>120,757,611</b>	<b>131,437,667</b>	<b>138,389,086</b>	<b>149,035,333</b>	<b>10,646,247</b>

Revenue Summary	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
Taxes	45,134,726	47,045,845	50,464,663	53,922,324	57,037,973	3,115,649
Charges for Services	2,039,729	1,944,125	2,038,203	2,048,718	2,164,188	115,470
Licenses & Permits	1,085,250	1,381,450	1,697,950	2,485,950	1,484,450	(1,001,500)
Fines & Forfeits	1,915,000	1,915,000	2,113,400	2,293,400	2,619,250	325,850
Intergovernmental	60,864,280	65,266,132	71,621,938	74,194,225	81,376,736	7,182,511
Miscellaneous	294,000	294,000	175,000	200,000	300,000	100,000
Other Financing Sources	3,844,265	2,911,059	3,176,513	3,244,469	4,052,736	808,267
<b>Total</b>	<b>115,177,250</b>	<b>120,757,611</b>	<b>131,287,667</b>	<b>138,389,086</b>	<b>149,035,333</b>	<b>10,646,247</b>

	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>TAXES</b>						
Personal Property	2,136,822	2,212,884	2,994,023	3,132,712	3,939,137	806,425
Real Estate Taxes	35,683,044	37,302,900	39,251,347	41,620,319	43,276,404	1,656,085
Motor Vehicle Excise	5,185,000	5,185,000	5,185,000	6,100,000	7,000,000	900,000
Interest /Penalties on Taxes	150,000	150,000	150,000	150,000	225,000	75,000
Interest /Penalties on Tax Titles	200,000	150,000	140,000	140,000	110,000	(30,000)
Interest /Penalties Excise & Charges	60,000	60,000	60,000	60,000	110,000	50,000
Payment in Lieu of Taxes	1,196,860	1,198,061	1,799,293	1,799,293	1,212,432	(586,861)
Hotel/Motel Tax Ch 145	253,000	467,000	500,000	535,000	800,000	265,000
Meals Tax	270,000	320,000	385,000	385,000	365,000	(20,000)
<b>TOTAL TAXES</b>	<b>45,134,726</b>	<b>47,045,845</b>	<b>50,464,663</b>	<b>53,922,324</b>	<b>57,037,973</b>	<b>3,115,649</b>

Revenue Detail	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>CHARGES FOR SERVICES</b>						
Fees Cable Franchise	3,800	3,800	3,800	3,800	3,800	0
Fees Lien Certificates	30,600	30,600	30,600	30,600	23,000	(7,600)
MV Registry Clears	150,000	150,000	205,000	205,000	275,000	70,000
Deputy Collector					7,000	7,000
Constables					2,400	2,400
Proceeds from Leases	50,000	50,000	50,000	50,000	50,000	0
Fees Copies of Certificates	30,000	30,000	30,000	30,000	30,000	0
Passports	0		0	0	0	0
Miscellaneous Fees	0					0
Fees Zoning Board	10,000	10,000	10,000	7,500	7,500	0
Site Plan Review						0
Application Fee						0
Design Review						0
Fees Police Details	70,000	70,000	70,000	70,000	70,000	0
Fees Copies of Reports - Police	5,000	5,000	5,000	5,000	5,000	0
Fees Fire Details	30,000	30,000	30,000	30,000	30,000	0
Fees Copies of Reports - Fire	100	100	100	100	100	0
Inspection Razing/Boardups						0
Vehicle Lease Surcharge	1,500	1,500	1,500	1,500	5,000	3,500
Interest & Penalties						0
Fire Alarm Connection						0
Trash Removal Charges	1,650,329	1,554,725	1,593,803	1,606,818	1,646,988	40,170
Fee Sale of Bags	100	100	100	100	100	0
Fee Compost Bins	100	100	100	100	100	0
Sale of Appliance Stickers						0
Information Requests Copies						0
Fee Rubbish Decals	8,200	8,200	8,200	8,200	8,200	0
Library Fees						0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,039,729</b>	<b>1,944,125</b>	<b>2,038,203</b>	<b>2,048,718</b>	<b>2,164,188</b>	<b>115,470</b>

Revenue Detail	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>LICENSES AND PERMITS</b>						
Licenses Various Clerk	12,000	12,000	12,000	12,000	20,000	8,000
Licenses Alcoholic Beverages	130,000	130,000	130,000	130,000	150,000	20,000
Licenses Common Victualers	8,000	8,000	8,000	8,000	8,000	0
Licenses Amusements	16,000	16,000	16,000	16,000	16,000	0
Licenses Const	15,000	15,000	15,000	15,000	15,000	0
Licenses Tobacco	3,000	3,000	3,000	3,000	3,000	0
Licenses Parks	11,000	11,000	11,000	11,000	11,000	0
Licenses Various	5,000	5,000	5,000	5,000	5,000	0
Licenses Petroleum Storage	60,000	60,000	60,000	60,000	50,000	(10,000)
Licenses Business Certificates	3,000	3,000	3,000	3,000	3,000	0
Licenses Rooming Houses	1,100	1,100	1,100	1,100	1,100	0
Licenses Automobiles	40,000	40,000	40,000	40,000	40,000	0
Licenses Hackney	3,500	3,500	3,500	3,500	3,500	0
Permits Firearms	4,800	1,500	2,000	2,000	2,000	0
Permits Smoke Inspections	20,000	20,000	20,000	20,000	20,000	0
Permits Oil Burner Inspection	700	700	700	700	700	0
Permits Tank Truck Inspect.	2,000	2,000	2,000	2,000	2,000	0
Permits Misc. Fire	15,300	15,300	15,300	15,300	15,300	0
Permit Alterations/Sign	290,000	290,000	290,000	290,000	230,000	(60,000)
Permit Cert. Of Occupancy	20,000	20,000	20,000	20,000	20,000	0
Permit New Buildings	120,000	419,500	696,500	1,449,500	460,000	(989,500)
Permit Electrical	77,000	77,000	77,000	97,000	97,000	0
Permit Cert. of Inspection	7,500	7,500	7,500	12,500	12,500	0
Permit Copies/Research Plans	200	200	200	200	200	0
Permit Gas/Plumbing	24,000	24,000	24,000	34,000	24,000	(10,000)
Permit Sidewalks/Streets	3,000	3,000	3,000	3,000	3,000	0
Vacant/Foreclosed Property						0
Permit Cert. of Fitness	50,000	50,000	50,000	50,000	50,000	0
Permit Dumpsters	50,000	50,000	50,000	50,000	50,000	0
Permit Pools/Baths/Tanning	200	200	200	200	200	0
Permit Sale of Food	35,000	35,000	35,000	35,000	35,000	0
Permit Caterers	700	700	700	700	700	0
Permit Bars & Clubs	1,300	1,300	1,300	1,300	1,300	0
Permit Temporary	1,500	1,500	1,500	1,500	1,500	0
Permit Tobacco						0
Permit Summer Camps	100	100	100	100	100	0
Permit Weights & Measures	20,000	20,000	20,000	20,000	20,000	0
Permit Parking - Luther Place Passes	3,000	3,000	10,000	10,000	10,000	0
Permit Parking - Resident Stickers	7,000	7,000	30,000	30,000	30,000	0
Permit Parking - Visitor Passes	2,000	2,000	10,000	10,000	50,000	40,000
Sidewalk Occupancy						0
Permit Street Openings - DPW	20,000	20,000	20,000	20,000	20,000	0
Bus Shelter License						0
Licenses Funeral Director	350	350	350	350	350	0
Health Permit Beauty & Tattoo			1,000	1,000	1,000	0
Permit Burial	2,000	2,000	2,000	2,000	2,000	0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>1,085,250</b>	<b>1,381,450</b>	<b>1,697,950</b>	<b>2,485,950</b>	<b>1,484,450</b>	<b>(1,001,500)</b>

Revenue Detail	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>FINES</b>						
Fines - Non Criminal 40-U		0	150,000	180,000	180,000	0
Interest/Penalties 40-U					3,000	3,000
Lien to Real Estate Tax 40-U					125,000	125,000
Fines - Bad Checks	3,600	3,600	2,000	2,000	1,250	(750)
Fines - Non-Criminal 21D	52,000	52,000	52,000	52,000	52,000	0
Fines - CMVI	300,000	300,000	300,000	300,000	300,000	0
Fines - Towing	48,000	48,000	48,000	48,000	48,000	0
Court Fines	10,000	10,000	10,000	10,000	10,000	0
Library Fines						0
Fines - Parking Tickets	1,501,400	1,501,400	1,701,400	1,701,400	1,900,000	198,600
<b>TOTAL FINES &amp; FORFEITS</b>	<b>1,915,000</b>	<b>1,915,000</b>	<b>2,113,400</b>	<b>2,293,400</b>	<b>2,619,250</b>	<b>325,850</b>

Revenue Detail	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>INTERGOVERNMENTAL</b>						
Medicare Part D Fed Reimbursement	175,000	175,000	150,000	150,000	150,000	0
Medicaid School Care Delivery Reimb.	340,000	280,000	200,000	200,000	235,000	35,000
Veterans Abatements						0
Surviving Spouse Abatements						0
Abatements Veterans/Spouse/Blind	71,093	67,756	66,593	51,359	51,996	637
Elderly Abatements						0
State Owned Land	51,428	53,456	53,495	76,064	76,064	0
Charter School Reimbursement	673,075	1,414,782	1,547,549	1,460,530	2,506,268	1,045,738
Charter School Capital Reimbursement						0
School Construction	0					0
School Transportation						0
School - Chapter 70	52,753,467	56,040,644	62,131,790	64,490,888	70,354,181	5,863,293
School - State						0
Police Career Incentive	34,694	0				0
Veterans Benefits	321,120	287,817	361,629	457,304	432,056	(25,248)
Additional Assistance						0
Urban Redevelopment						0
Lottery						0
Unrestricted General Government Aid	6,444,403	6,946,677	7,110,882	7,308,080	7,571,171	263,091
<b>TOTAL INTERGOVERNMENTAL</b>	<b>60,864,280</b>	<b>65,266,132</b>	<b>71,621,938</b>	<b>74,194,225</b>	<b>81,376,736</b>	<b>7,182,511</b>

Revenue Detail	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>MISCELLANEOUS REVENUE</b>						
Earnings on Investments	294,000	294,000	175,000	200,000	300,000	100,000
Reimbursement -Treasury						0
Sale of Assets -Treasury						0
Miscellaneous Revenue						0
Restitution						0
Reimbursements						0
GIS Map Sales						0
Sale of Assets - Police						0
Miscellaneous Revenue - Police						0
Miscellaneous Revenue - Fire						0
Sale of Assets - DPW						0
Miscellaneous Revenue - DPW						0
General Revenue						0
Misc. Revenue						0
Tailings						0
<b>TOTAL MISCELLANEOUS</b>	<b>294,000</b>	<b>294,000</b>	<b>175,000</b>	<b>200,000</b>	<b>300,000</b>	<b>100,000</b>

Revenue Detail	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Dollar Variance
<b>OTHER FINANCING SOURCES</b>						
Bond Premium						0
School Building Assitance Adjustment						0
Accrued Interest on Bonds Issued						0
Transfers from Special Revenue Funds	351,706	256,700	259,000	259,000	296,920	37,920
Transfer From Receipts Reserved	0	0				0
Transfer from Sewer Fund	833,146	853,975	875,324	897,208	919,638	22,430
Transfer from Water Fund	835,247	856,128	877,531	899,470	921,956	22,486
Snow & Ice Deficit to be raised						0
Use of Certified Free Cash	1,824,166	944,256	1,164,658	1,188,791	1,914,222	725,431
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>3,844,265</b>	<b>2,911,059</b>	<b>3,176,513</b>	<b>3,244,469</b>	<b>4,052,736</b>	<b>808,267</b>

<b>GENERAL FUNDS TOTAL</b>	<b>115,177,250</b>	<b>120,757,611</b>	<b>131,287,667</b>	<b>138,389,086</b>	<b>149,035,333</b>	<b>10,646,247</b>
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**Water Enterprise #6010**

<b>Revenue Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Interest & Penalties	41,000	41,000	41,000	41,000	41,000	-
User Charges	5,890,537	6,347,851	6,574,476	6,905,502	7,500,093	594,591
Water Liens	0					-
Transfer from General Fund						-
Other	6,400	6,400	6,400	6,400	6,400	-
<b>Total Revenue</b>	<b>5,937,937</b>	<b>6,395,251</b>	<b>6,621,876</b>	<b>6,952,902</b>	<b>7,547,493</b>	<b>594,591</b>

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	127,774	128,481	129,006	139,695	141,942	2,247
Operations and Maintenance	4,849,916	5,310,642	5,515,339	5,813,737	6,340,595	526,858
Capital & Other Uses	960,247	956,128	977,531	999,470	1,064,956	65,486
<b>Department Total</b>	<b>5,937,937</b>	<b>6,395,251</b>	<b>6,621,876</b>	<b>6,952,902</b>	<b>7,547,493</b>	<b>594,591</b>

**Sewer Enterprise #6000**

<b>Revenue Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Interest & Penalties	37,000	37,000	37,000	37,000	37,000	-
User Charges	9,827,577	10,145,412	10,479,843	11,194,212	11,406,871	212,659
Sewer Liens	0	0	0			-
Transfer from General Fund						-
Other	48,000	0	0	0	0	-
<b>Total Revenue</b>	<b>9,912,577</b>	<b>10,182,412</b>	<b>10,516,843</b>	<b>11,231,212</b>	<b>11,443,871</b>	<b>212,659</b>

<b>Expense Line Item</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>Dollar Variance</b>
Salaries, Wages and Benefits	127,774	128,481	129,006	139,695	141,942	2,247
Operations and Maintenance	8,873,657	9,024,956	9,387,513	10,069,309	10,249,291	179,982
Capital & Other Uses	863,146	1,028,975	1,000,324	1,022,208	1,052,638	30,430
<b>Department Total</b>	<b>9,864,577</b>	<b>10,182,412</b>	<b>10,516,843</b>	<b>11,231,212</b>	<b>11,443,871</b>	<b>212,659</b>