

Section 13:

Appendices

A. FINANCIAL POLICIES & OBJECTIVES

I. OVERVIEW

The City of Newburyport established these financial management policies to ensure the provision of efficient and effective municipal services and to establish policies and procedures that are financially prudent and economically sound.

The objectives of the City of Newburyport's financial management policies are:

- Establish operational principles that minimize the cost of government, consistent with services desired by the public, and that minimize financial risk;
- Provide effective financial management that conforms with Generally Accepted Accounting Principles (GAAP), Uniform Municipal Accounting System (UMAS) and Massachusetts Department of Revenue (DOR) Informational Guideline Releases;
- Modernize the financial systems and provide increased public access to annual budgets, reports, audits and other needs as they occur;
- Provide residents with a high level of clarity of taxes and charges and maximize their ability to utilize online payment services;
- Provide increased public confidence in financial management;
- Protect and enhance the City's credit rating and prevent the default of any payments on municipal debt; and
- Provide safeguards to ensure the quality and integrity of financial systems.

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. The City will utilize accounting practices that conform to GAAP as set forth by the Government Accounting Standards Board (GASB), UMAS and DOR Informational Guideline Releases.
- B. An annual audit will be performed by an independent public accounting firm.
- C. The City will utilize a cash basis of budgeting, while the audited financial statements will be reported on an accrual basis, in accordance with statutory requirements.

III. GENERAL FUND

- A. Budget Goals and Objectives shall be developed annually by each Department Head in consultation with the Mayor. No later than May 15 of each year, the Mayor shall submit to the City Council a proposed operating budget for all city departments, which shall include the school department, for the ensuing fiscal year with an accompanying budget message and supporting documents. The budget document should conform to guidelines set forth by Section 6-3 of the City Charter, the Governmental Finance Officers Association (GFOA), and the DOR.
- B. The City will carefully and routinely monitor all amounts due. An active collection policy will be followed for all receivables, including property taxes. An average collection rate of at least 95%

of current levy shall be maintained provided, however, that it is the City's full intent to collect 100% of all receivables in any given year.

- C. Charges for services and other revenues shall be reviewed on a regular basis at least every three (3) years. Charges shall be adjusted as necessary in response to changes in the cost of providing services. The Mayor, in consultation with Department Heads, shall be responsible for cost recovery goals for individual departments or services, as appropriate, and shall make recommendations to the City Council for review and final approval of all applicable fees.
- D. Reserves reflect a community's ability to react to unforeseen circumstances and to minimize borrowing for capital expenditures. Reserves should average between 5% and 10% of the City's General Fund Expenditures (operating budget). The City will endeavor to continue its policy of maintaining reserves at a minimum of 5% of General Fund Expenditures. Reserves are defined to include the Stabilization Fund (and Free Cash).

The Stabilization Fund is the City's main reserve fund designed to provide financial stability for the City, while improving the City's credit worthiness and flexibility. The provisions of this fund are dictated by Massachusetts General Law (MGL), Chapter 40, Section 5B. The Stabilization Fund may be appropriated for any lawful purpose upon recommendation by the Mayor and a two-thirds (2/3) vote by the City Council. However, at no time can an appropriation placed into the fund exceed 10% of the previous year's real property tax levy, nor can the fund itself exceed 10% of the equalized value of the City.

Free Cash reserves are the remaining, unrestricted funds from operations of the previous fiscal year; these include unexpended Free Cash from the previous year, actual receipts in excess of revenue estimates and unspent amounts in budget line-items. It is the City's goal to maintain a Free Cash balance of \$500,000 or 1% of the tax levy, whichever is greater.

The City has historically used some portion of its Free Cash to subsidize the ensuing year's annual operating budget. It is the City's goal to limit the amount of Free Cash used in the operating budget to a sustainable level and to use these available funds for non-recurring one-time expenses, such as capital projects/items.

For purposes of this policy, the following are deemed to be appropriate uses of Free Cash:

- Appropriated Reserve – an amount to provide for extraordinary or unforeseen expenditures.
- Stabilization Fund – to fund or replenish the Stabilization Fund.
- Capital Improvement Program – to fund capital projects that would otherwise incur borrowing costs associated with the issuance of debt.
- Special Use – to augment the trust funds related to benefits and unfunded liabilities related to employee benefits.
- Extraordinary Deficits – to fund any potential deficits that would otherwise be carried over to the following fiscal year.
- Emergency Appropriations – to allow for fiscal flexibility.

The overall level of Financial Reserves is critical to maintaining the City's credit rating and ensuring

sufficient funds to manage unanticipated needs. Funds shall be allocated from Reserves only after an analysis has been prepared by the Finance Director and presented to the Mayor and City Council. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue and meet the daily cash needs of the City.

IV. CAPITAL IMPROVEMENTS

The Mayor's Office, in collaboration with Department Heads and the School Committee, shall continue to prepare a five-year Capital Improvement Program (CIP) to be updated on an annual basis, as outlined in Section 6-5 of the Charter of the City of Newburyport:

- A. No later than April 1 of each year, the Mayor shall submit a capital improvement program to the City Council. The Capital Improvement Program shall be consistent with the mission statement of the City and shall include:
 1. a clear and concise general summary of its contents;
 2. a list of all capital improvements proposed to be undertaken during the ensuing 5 years, with supporting information as to the need for each capital improvement;
 3. cost estimates, methods of financing and recommended time schedules for each improvement; and,
 4. the estimated annual cost of operating and maintaining each facility and piece of major equipment involved.

This information is to be annually revised by the Mayor with regard to the capital improvements still pending or in the process of being acquired, improved or constructed.

- B. Public Hearing: The City Council shall publish in at least 1 local newspaper a notice stating: (1) the times and places where entire copies of the Capital Improvement Program are available for inspection by the public; and, (2) the date, time and place not less than 14 days after such publication, when a public hearing on said plan will be held by the city council.
- C. Adoption: At any time after the public hearing but before June 1 of each year, the City Council shall by resolution adopt the Capital Improvement Program with or without amendment, provided that each amendment must be voted separately and that any increase in the Capital Improvements Program as submitted must specifically identify the method of financing proposed to accomplish such increase.
- D. Availability of Capital Improvement Program: In addition to any other posting requirement under law, immediately after the submission of the proposed Capital Improvement Program to the City Council, the Mayor shall cause the entire Capital Improvement Program document to be posted on the city's website. After the enactment of the program, a copy of the Capital Improvement Program document as approved shall be posted on the city website indicating its approval by the City Council, and it shall remain posted at least until the enactment of any subsequent capital improvement program.

Definitions of Capital Improvement Program/Project:

1. *Capital Improvement Program*: A comprehensive list of major public improvement projects that are proposed for the City's expenditure within the next six years. The

CIP shall be reviewed annually.

2. **Capital Improvement Project:** Items included within the Capital Improvement Program will involve the improvement or betterment of the physical plant of the City of a non-recurring nature as differentiated from ordinary repairs or maintenance of a recurring nature. Projects include acquisition of land, improvement of facilities and the replacement/purchase of equipment with a useful life of at least five (5) years and a cost of \$10,000 or more.

V. DEBT MANAGEMENT

- A. A critical measure for credit rating agencies is the ratio of debt service payments to total expenditures. The City recognizes that maintaining debt levels within industry standards allows the City to more easily maintain its credit standing. Credit rating agencies consider individual community needs and circumstances, including emergencies, when evaluating the fiscal health of a community.
- B. The City will endeavor to manage debt so as not to exceed the following ratios, which are reflective of municipal credit standards:
 5. Gross General Fund debt service/General Fund expenditures 15% and
 6. Net General Fund debt service/General Fund expenditures 8 – 10%
- C. Definitions of Gross/Net Debt Service:
 1. General Fund Gross Debt Service: Annual debt payments (principal and interest) for which the City is held accountable; inclusive of assessments from City and School appropriations and debt exclusions. The same shall apply to the Water, Sewer and Harbormaster Enterprise Funds.
 2. General Fund Net Debt Service: After state reimbursements and state aid, the annual debt payments (principal and interest) for which the City is held accountable; inclusive of assessments from City and School appropriations and debt exclusions (i.e., Gross Debt Service less reimbursements/aid). The same shall apply to the Water, Sewer and Harbormaster Enterprise Funds.
- D. When considering the use of debt, the City shall be guided by the following:
 1. Borrowing versus Cash: The City will endeavor to finance Capital Improvement Projects/Items with a total cost of less than \$50,000 through cash appropriation rather than borrowing.
 2. Useful Life: When borrowing, the City will ensure that the term of bonds issued will not exceed the useful life of the project.
 3. Capital Expenditure versus Capital Improvement Project: Capital expenditures not meeting the definition of “Capital Improvement Projects” should be financed through inclusion within operating budgets.
- E. When considering debt financing strategies, the City shall be guided by the following:

Exclusions from Proposition 2-1/2 Limits

The maximum amount a community can collect in taxes in a given year is its levy limit. Proposition 2½ (MGL Ch. 59, §21C) restricts growth in the levy limit from one year to the next by limiting the growth to an increase of not more than 2.5 percent over the prior fiscal year plus any increase in valuation due to new growth in the community.

There are provisions that allow a community to exceed the limits of Proposition 2½. The “debt exclusion” option is a temporary tax increase used to raise additional taxes to fund capital projects for which the community may borrow as defined in MGL Ch. 44, §7 and 8. The additional amount is added to the levy limit only during the life of the debt.

A community may also temporarily exceed the levy limit by raising additional taxes for a capital improvement in order to finance the purchase with cash. Such “capital outlay expenditure exclusion” is used for the year in which the capital item is acquired.

Overrides

Proposition 2½ allows a community to assess taxes in excess of the automatic annual 2.5 percent increase and any increase due to new growth by passing an override. A community may take this action as long as it is below its levy ceiling, or 2.5 percent of full and fair cash value. An override cannot increase a community’s levy limit above the level of the community’s levy ceiling.

When an override is passed, the levy limit for the year is calculated by including the amount of the override. The override results in a permanent increase in the levy limit of a community, which as part of the levy limit base, increases at the rate of 2.5 percent each year.

A majority vote of a City Council, with the Mayor’s approval, allows an override question to be placed on the ballot. Override questions must be presented in dollar terms and must specify the purpose of the override. Overrides require a majority vote of approval by the electorate.

State, Federal and Other Sources of Funding

State, Federal and other sources of funding, including grants and reimbursements, will be actively sought for eligible capital projects.

VI. ENTERPRISE FUND MANAGEMENT

Enterprise funds (Water, Sewer and Harbormaster) should be fully self-sufficient operationally with user charges and fees set to recover all costs associated with the activities of these funds, including capital expenditures. All costs, both direct and indirect, shall be reviewed on an annual basis to ensure proper allocation of costs between the General Fund and Enterprise Funds pursuant to the DOR’s Indirect Cost Analysis performed June 2012. Enterprise Funds are governed by MGL Ch. 44, §53F½.

VII. 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, in accordance with state law. The Mayor's Office will provide an annual report to the City Council that summarizes all grant funded projects/programs.

- B. All gifts shall be evaluated for suitability and consistency with City policies. Gifts with values greater than \$500 shall be formally accepted by the City Council after review and recommendation by the Mayor, or as otherwise allowed by ordinance or by-law. Gifts of funds are governed by MGL Ch. 44, §53A. Gifts of tangible property are governed by MGL Ch. 44, §53A½.

VIII. TRUST FUND MANAGEMENT

Trust Fund management shall be consistent with the legal requirements and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve. All Trust Funds shall be invested in accordance with Section X of these policies.

IX. INVESTMENT POLICY FOR GENERAL FUNDS, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS AND CAPITAL PROJECTS FUNDS

- A. **Scope**—Section IX of this policy applies only to short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds. Section X will address trust funds and any other funds with special circumstances, such as stabilization funds. The Newburyport Retirement Board and Massachusetts Teacher's Retirement Board are responsible for the investment of the pension funds for all City employees.
- B. **Objectives**—MGL Ch. 44, §55B requires the Treasurer to invest all public funds except those required to be kept uninvested for the purpose of immediate distribution.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal, while meeting the daily cash requirements for the operation of the City's business.

The following objectives are listed in order of priority:

1. **Safety of principal.** The foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository.
2. **Credit risk.** The risk of loss due to the failure of the security issuer or backer.
3. **Interest rate risk.** The risk that the market value of the security will fall due to changes in general interest rates.
4. **Liquidity.** The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of

investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

5. Yield. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints, as well as, all legal requirements.

C. **Investment Instruments**—Public investments in Massachusetts are not protected through provisions in state law. Therefore, they are largely uncollateralized. Many banking institutions are willing to put up collateral, albeit at a cost to the entity at a lower interest rate. The Treasurer negotiates for the highest rates possible, consistent with safety principles. The Treasurer may legally invest in the following instruments:

1. Massachusetts State Pooled Fund: Unlimited amounts (Pool is liquid)—The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit, Repurchase agreements (Repos) and U.S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries.
2. U. S. Treasuries that will be held to maturity: Unlimited amounts (Up to one year maturity from date of purchase).
3. U.S. Agency obligations that will be held to maturity: Unlimited amounts (Up to one year maturity from date of purchase).
4. Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. (Up to one year) which are fully collateralized through a third party agreement: Unlimited amounts.
5. Bank accounts and C.D.'s (Up to one year) insured by F.D.I.C. up to, at present, a \$250,000 limit. All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the \$250,000 insurance coverage. In some cases banking institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M).
6. Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at banks that do not fit the above categories. These investments are subject to the following limitations: No more than 5% of an institution's assets and no more than 25% of a municipality's cash may be composed of unsecured bank deposits. This percentage may be increased for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the City in the near future. These payments may be for such items as debt service payment or regional school assessments. They will be diversified as much as possible.

D. **Authorization**—The Treasurer has authority to invest in municipal funds, subject to the statutes of MGL Ch. 44, §55, 55A, and 55B.

E. **Restrictions**—MGL Ch. 44, §55 sets forth the several restrictions that the Treasurer must be aware of when making investment selections for short term operating funds.

1. The Treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60% of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
2. The Treasurer shall not make a deposit in any bank, trust company or banking company that she or he is associated with as an officer or employee or has been the same for any time during the three years immediately preceding the date of any such deposit.
3. All securities shall have a maturity from date of purchase of one year or less.
4. Purchases under an agreement with a trust company, national bank or banking company for repurchase at not less than original purchase price of said securities on a fixed date, for a term that shall not exceed ninety days.

X. INVESTMENT POLICY FOR TRUST FUNDS, STABILIZATION FUNDS AND COMMUNITY PRESERVATION ACT

- A. **Scope**—Section X of this policy applies to funds that could be invested long term and includes accounts that are designated as Trust Funds, Stabilization Funds, Conservation Fund and Community Preservation Funds. These funds include all accounts that are received as scholarships and perpetual care receipts. All accounts will be maintained separately receiving their proportionate interest allocation and any realized and unrealized gains or losses. The account can be established as a pooled investment portfolio. Any additional amounts added to such accounts will be maintained in this same manner.
- B. **Authorization**—MGL Ch. 44, §54 pertains to the investment of Trust Funds. All trust funds shall fall under the control of the Treasurer. The standard of care to be used by the Treasurer shall be the “prudent person” standard set forth in MGL Ch. 203C and shall be applied in the context of managing an overall portfolio. The Treasurer, in consultation with the Mayor and Finance Director, may select and appoint an independent investment advisor to manage the investment of the Trust Funds. Such appointment shall be reviewed on an annual basis.
- C. **Investment Objectives & Goals**—The accumulated income from the assets being invested are working funds for present and future needs of the various trusts that have been donated for the benefit of the City of Newburyport. It is essential that assets be invested in a high quality portfolio, which;
 1. Preserves the non-expendable principal.
 2. Meets liquidity needs.
 3. Delivers a good return in relation to market conditions.
 4. Avoids inappropriate concentration in any single investment vehicle.
- D. **Investment Direction and Asset Allocation**—All investments must be allowable in accordance with MGL Ch. 44, §54, 55A & 55B, to the extent these sections apply. The portfolio should be invested in a blend of fixed income securities and equities with the following guidelines:
 1. No more than 50% of the portfolio’s market value may be invested in equities.
 2. No less than 40% of the portfolio’s market value may be invested in fixed income

securities (including preferred stock).

3. Approximately 10% of the portfolio's market value may be maintained as cash and/or cash equivalents (defined as debt securities with less than one year to maturity).

E. Security Guidelines—Equities

1. Equity holdings may be selected from the New York and American Stock Exchange or the NASDAQ markets. Securities may be in U.S. companies, or foreign companies purchased as American Depositary Receipts (ADR's). Funds may be invested in securities convertible into equities or preferred stock.
2. The equity portion of the portfolio should consist of a diversified mix of investments suitable to achieve the objectives of capital preservation. Individual equity holdings in any one company should not exceed 5% of the market value of the portfolio.
3. No funds may be invested in real estate, private placements or letter stock, the Investment Advisor shall not engage in margin transactions, short sales or any other such specialized investment vehicles. The selection of individual equities will be at the discretion of the Investment Advisor, in consultation with the Treasurer.

F. Security Guidelines—Fixed Income

1. Investments in fixed income securities will be made principally for total return potential. Selection should be made from liquid, investment grade corporate debt, convertible debt and obligations of the United States Government and its agencies.
2. These investments will also be subject to the following limitations: All fixed income securities will have a maximum of 30 years to maturity and the average maturity of the portfolio will be between 2 and 20 years.
3. Securities of a single corporate issuer (excluding the U.S. Government and U.S. Government Agency debt) will not exceed 5% of the portfolio market value. Investments in U.S. Government debt will not include agencies that are not permitted under Massachusetts General Laws (i.e. Sallie Mae (SLMA) or Ginnie Mae (GNMA) obligations).
4. No more than 20% of the portfolio's total market value will be invested in convertible securities.
5. Corporate debt and preferred issues must be rated A or higher, as defined by Moody's and/or Standard & Poor's Rating Agency.
6. There shall be no direct investments in real estate, mortgages, collateral or non-collateral loans, private placements, fixed income or interest rate futures, and no engagement in any other specialized fixed income ventures. The selection of individual fixed income securities shall be at the discretion of the Investment Advisor, in consultation with the Treasurer.

G. Security Guidelines—Cash and Cash Equivalents

1. Funds may be invested in Treasury Bills; Certificates of Deposit and Money Market Funds to provide income, liquidity for expense payments, and preservation of the portfolio's principal value.

2. All such assets must have a maturity of one year or less at the time of purchase. No investments may be made in short-term financial instruments considered to have speculative characteristics, (i.e. uncertainty of principal and/or interest payments).
3. No more than 5% of the portfolio's total market value may be invested in the obligations of one single issuer, with the exception of U.S. Government or U.S. Government Agency Obligations.
4. Non-invested cash balances will be kept to minimum levels. The selection of individual short-term fixed income securities will be at the discretion of the Investment Advisor, in consultation with the Treasurer.

XI. INVESTMENT POLICY—OVERALL PROVISIONS

- A. **Diversification**—Diversification should be interpreted in two ways: 1) in terms of maturity, and 2) in terms of instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution, with the exception of U.S. Treasury obligations and agencies or investments fully collateralized.
- B. **Ethics**—The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Mayor any material financial interest they may have in financial institutions that do business with the City. They shall also disclose any large personal financial investment positions or loans that they have which could be related to the performance of the City's investments. All municipal employees shall comply with the State Conflict of Interest Law, MGL, Ch. 268A.
- C. **Standards of Care**—The standard of prudence to be used by the Treasurer shall be the “prudent person” standard set forth in MGL Ch. 203C and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this policy. The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well the probable income to be derived.”
- D. **Reporting Requirements**—On an annual basis, a report containing the following information will be prepared by the Treasurer and distributed to the Mayor. The report will include as a minimum requirement, the following information:
 1. A listing of the individual accounts and individual securities held at the end of the reporting period.
 2. A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
 3. A summary of the income earned and fees paid on, at least, a monthly and year-to-date basis.

4. A summary of gross and net returns on, at least, a monthly and year-to-date basis, benchmarked against other communities in Massachusetts with similar sized portfolios.
5. The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City's cash position.
6. The report should demonstrate the degree of compliance with the tenets set forth in the Investment Policy.
7. The report must be filed with the City Clerk no later than 60 days following the close of each fiscal year.

Appendix B:

Long-Range Financial Forecast

REVENUE FORECAST

GROWTH RATE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED	FY 2022 PROJECTED	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED
PROPERTY TAXES														
Prior Year Levy Limit	42,716,528	44,298,205	46,062,191	47,847,641	49,835,111	51,630,989	53,421,763	55,257,307	57,088,740	58,965,959	60,840,108	62,761,110	64,730,138	66,748,392
2 1/2 % Increase	1,067,913	1,107,455	1,151,555	1,196,191	1,245,878	1,290,775	1,335,544	1,381,433	1,427,219	1,474,149	1,521,003	1,569,028	1,618,253	1,668,710
New Growth	513,764	656,531	633,895	791,279	550,000	500,000	500,000	450,000	450,000	400,000	400,000	400,000	400,000	400,001
TOTAL LEVY LIMIT	44,298,205	46,062,191	47,847,641	49,835,111	51,630,989	53,421,763	55,257,307	57,088,740	58,965,959	60,840,108	62,761,110	64,730,138	66,748,392	68,817,102
Debt Exclusion	2,669,446	2,427,790	2,918,868	3,192,620	3,166,609	3,155,844	3,143,059	3,149,590	3,150,155	3,146,400	3,161,755	3,169,945	3,205,560	3,205,561
TOTAL MAXIMUM LEVY LIMIT	46,967,651	48,489,982	50,766,508	53,027,731	54,797,598	56,577,607	58,400,367	60,238,330	62,116,114	63,986,508	65,922,865	67,900,083	69,953,952	72,022,663
LOCAL RECEIPTS														
Motor Vehicle Excise	2,496,696	2,528,836	2,620,498	2,405,000	2,525,000	2,600,750	2,678,773	2,759,136	2,841,910	2,927,167	3,014,982	3,105,432	3,198,594	3,294,552
Other Excise	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a. Meals	499,232	561,480	586,573	500,000	560,000	579,600	599,886	620,882	642,613	665,104	688,383	712,476	737,413	763,223
b. Room	112,074	112,842	130,608	110,000	230,000	238,050	246,382	255,005	263,930	273,168	282,729	292,624	302,866	313,466
c. Other	103,231	106,611	108,938	100,000	105,000	107,273	109,596	111,968	114,392	116,869	119,399	121,984	124,625	127,323
Pen & Int on Tax & Exc	372,195	383,169	331,595	370,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000
Payments in Lieu of Taxes	61,264	58,107	100,377	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Fees	414,582	581,343	462,106	460,000	425,000	439,875	455,271	471,205	487,697	504,767	522,434	540,719	559,644	579,231
Other Dept. Revenue	57,917	58,150	58,454	55,000	55,000	55,237	55,476	55,716	55,956	56,198	56,440	56,684	56,929	57,175
Licenses and Permits	765,738	785,676	1,071,855	710,000	860,000	890,100	921,254	953,497	986,870	1,021,410	1,057,160	1,094,160	1,132,456	1,172,092
Fines & Forfeits	15,112	8,027	14,586	10,000	10,000	10,303	10,614	10,936	11,266	11,607	11,959	12,321	12,693	13,077
Investment Income	53,070	54,862	53,274	45,000	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755
Medicaid Reimbursement	90,081	99,485	124,612	85,000	100,000	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290
Miscellaneous Recurring	39,867	100,206	141,446	128,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000
Miscellaneous Non-Recurring	126,030	51,625	260,325	0	0	0	0	0	0	0	0	0	0	0
TOTAL LOCAL RECEIPTS	5,207,088	5,490,419	6,065,246	5,038,000	5,453,000	5,608,688	5,769,393	5,935,277	6,106,509	6,283,263	6,465,718	6,654,062	6,848,484	7,049,184
TOTAL NET STATE AID	3,760,799	3,810,821	3,989,560	4,253,403	3,940,193	3,999,296	4,059,285	4,120,175	4,181,977	4,244,707	4,308,377	4,373,003	4,438,598	4,505,177
OTHER FINANCING SOURCES														
RESERVE FOR ABATEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	-448,914	-441,002	-414,877	-373,763	-150,000	-311,177	-321,202	-331,311	-341,639	-351,926	-362,576	-373,450	-384,747	-396,125
TOTAL REVENUE	\$55,486,623	\$57,350,220	\$60,406,438	\$61,945,371	\$64,040,791	\$65,874,415	\$67,907,843	\$69,962,471	\$72,062,961	\$74,162,551	\$76,334,386	\$78,553,697	\$80,856,287	\$83,180,899

EXPENDITURE FORECAST

GROWTH RATE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 APPROVED	FY 2018 PROPOSED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED	FY 2022 PROJECTED	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED
2.3%	1,490,423	1,545,683	1,653,010	1,735,079	1,790,541	1,831,595	1,873,589	1,916,547	1,960,489	2,005,439	2,051,420	2,098,454	2,146,568	2,195,784
2.4%	1,029,693	1,010,969	1,039,353	875,907	839,990	859,913	880,309	901,188	922,563	944,445	966,845	989,777	1,013,253	1,037,286
2.4%	7,752,530	8,084,521	8,459,410	8,561,772	8,706,663	8,912,957	9,124,139	9,340,324	9,561,632	9,788,183	10,020,102	10,257,517	10,500,556	10,749,354
2.4%	2,747,058	3,118,599	2,495,199	2,797,358	2,954,135	3,023,559	3,094,615	3,167,341	3,241,775	3,317,959	3,395,933	3,475,740	3,557,423	3,641,024
2.4%	513,873	566,368	503,499	496,524	514,016	526,356	538,993	551,933	565,183	578,752	592,646	606,874	621,443	636,363
2.4%	1,971,359	2,051,999	2,082,227	2,198,278	2,271,346	2,324,814	2,379,540	2,435,554	2,492,887	2,551,569	2,611,633	2,673,111	2,736,036	2,800,442
3.1%	23,662,721	25,148,813	26,388,496	27,402,232	28,651,701	29,539,904	30,455,641	31,399,766	32,373,159	33,376,726	34,411,405	35,478,159	36,577,981	37,711,899
2.5%	335,705	358,738	350,232	482,368	641,149	657,491	674,249	691,434	709,058	727,130	745,664	764,669	784,159	804,146
Employee Benefits:														
Health Insurance														
City	2,445,980	2,450,228	2,743,815	3,008,739	3,161,456	3,272,107	3,386,630	3,505,162	3,627,843	3,754,818	3,886,236	4,022,254	4,163,033	4,308,739
Schools	4,567,582	4,838,716	5,123,755	5,941,664	6,243,249	6,461,763	6,687,924	6,922,002	7,164,272	7,415,021	7,674,547	7,943,156	8,221,166	8,508,907
Total	7,013,562	7,288,944	7,867,570	8,950,403	9,404,704	9,733,869	10,074,555	10,427,164	10,792,115	11,169,839	11,560,783	11,965,410	12,384,200	12,817,647
Pension Assessment														
City	2,625,568	2,500,977	2,578,699	2,760,926	2,895,975	3,040,774	3,192,813	3,352,454	3,520,076	3,696,080	3,880,884	4,074,928	4,278,675	4,492,608
Schools	792,609	927,032	982,112	991,958	1,028,766	1,080,205	1,134,215	1,190,926	1,250,472	1,312,996	1,378,645	1,447,578	1,519,956	1,595,954
Total	3,418,177	3,428,009	3,560,812	3,752,884	3,924,742	4,120,979	4,327,028	4,543,379	4,770,548	5,009,076	5,259,529	5,522,506	5,798,631	6,088,563
OPEB Trust Fund	0	0	0	0	0	97,339	100,746	104,272	107,921	111,698	115,608	119,654	123,842	128,176
Total Employee Benefits	10,431,739	10,716,954	11,428,382	12,703,287	13,329,446	13,952,187	14,502,328	15,074,815	15,670,584	16,290,613	16,935,920	17,607,570	18,306,673	19,034,386
Budgeted Capital Investments:														
Capital Outlay	582,397	373,792	351,037	331,740	354,287	562,149	820,185	878,400	936,797	970,381	1,004,154	1,038,123	1,072,291	1,131,662
Debt Service	3,671,181	3,286,866	3,715,056	4,064,212	3,986,891	3,648,169	3,391,334	3,388,515	3,384,980	3,382,075	3,398,180	3,407,020	3,333,998	3,333,998
Total Capital Investments	4,253,578	3,660,658	4,066,092	4,395,952	4,341,178	4,210,318	4,211,519	4,266,915	4,321,777	4,352,456	4,402,334	4,445,143	4,406,288	4,465,659
TOTAL EXPENDITURES	\$54,188,678	\$56,263,301	\$58,465,899	\$61,648,757	\$64,040,166	\$65,839,093	\$67,734,921	\$69,745,816	\$71,819,107	\$73,933,272	\$76,133,903	\$78,397,015	\$80,650,380	\$83,076,343
TOTAL REVENUE	\$55,486,623	\$57,350,220	\$60,406,438	\$61,945,371	\$64,040,791	\$65,874,415	\$67,907,843	\$69,962,471	\$72,062,961	\$74,162,551	\$76,334,386	\$78,553,697	\$80,856,287	\$83,180,899
AVAILABLE BALANCE	\$ 1,297,945	\$ 1,086,918	\$ 1,940,538	\$ 296,613	\$ 625	\$ 35,322	\$ 172,921	\$ 216,654	\$ 243,854	\$ 229,279	\$ 200,482	\$ 156,683	\$ 205,907	\$ 104,556

C. GLOSSARY OF TERMS

Abatement:	A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.
Accounting System:	A system of financial recordkeeping which records, classifies and reports information on the financial status and operation of an organization.
Accrual Basis:	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Adopted Budget:	The resulting budget that has been approved by the City Council.
Advance Refunding Bonds:	Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.
Annual Budget:	An estimate of expenditures for specific purposes during the fiscal year (July 1 - June 30) and the proposed means (estimated revenues) for financing those activities.
Appropriation:	An authorization by the City Council to make obligations and payments from the treasury for a specific purpose.
Arbitrage:	Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.
Assessed Valuation:	A valuation set upon real or personal property by the City board of assessors as a basis for levying taxes.
Assessment/Offsets: Cherry Sheet:	The amount that the State automatically deducts from local aid to cover city-shared expenses. The amount, if over \$500,000, is contained on a separate sheet within the budget report. The primary items that make up this amount are charter school and MBTA assessments.
Audit:	A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and city charter.
Balanced Budget:	A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns. A balanced budget is

a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes does not exceed available resources over a defined budget period.

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.
Betterments (Special Assessments):	Whenever part of a community benefits from a public improvement, or betterment (e.g., water, sewer, sidewalks etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of 20 years. In this case, 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, called 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 Anticipation Note (BAN):	Short term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
Bonds Authorized and Unissued:	Bonds that a government has been authorized to sell but has not sold. Issuance at this point is only contingent upon action by the treasurer.
Bond Counsel:	An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.
Bond Issue:	Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget (Operating):	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
Budget Basis of Accounting:	The City's General Fund budget is prepared on a basis other than generally accepted accounting principles (GAAP). The actual results of operations are presented on a "budget (cash) basis" to provide a meaningful comparison of actual results with the budget. See Basis of Accounting and Budgeting on page 300 in Appendix C.
Budget Calendar:	The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.
Budget Message:	A general discussion of the submitted budget presented in writing by the City Manager as part of the budget document.
Capital Budget:	A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.
Capital Expenditures:	Expenditures which result in the acquisition of or addition to fixed assets.
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 four years beyond the capital budget and is updated yearly.
Cash Basis of Accounting:	Revenues are recorded when cash is received and expenses are recognized when cash is paid out.
Chapter 70 School Aid Cherry Sheet:	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which State aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.
Chapter 90 Highway Funds Cherry Sheet:	State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provision of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33%) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83%) derived from the Department of Employment and Training (DET), and population estimates (20.83%) from the US Census Bureau. Local highway projects are approved in advance. Later, on the

submission of certified expenditure reports to MHD, communities receive cost reimbursement to the limit of the grant. See DOR/DLS website.

Collective Bargaining:	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between employer and some of all of its employees, who are represented by a recognized labor union.
Community Preservation Fund:	A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.
Debt Authorization:	Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically sections 2, 3, 4 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 capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.
Debt Exclusion:	This amount represents the voter-approved amount that is used to pay for capital projects, often with a designated reimbursement from the state. The debt exclusion in the budget is the net amount (less state reimbursement) that is levy to the taxpayers on an annual basis.
Debt Limits:	The general debt limit of a city consists of the normal debt limit, which is 5% of the valuation of taxable property and a double debt limit, which is 10% of that valuation. Cities and towns may authorize debt up to the normal limit without state approval, while debt up to the double debt limit requires state approval. It should be noted that there are certain categories of debt which are exempt from these limits.
Debt Service:	Payment of interest and repayment of principal to holders of a government's debt instruments.
Deficit:	The excess of budget expenditures over receipts.
Department:	A principal, functional and administrative entity created by statute and/or the Mayor to carry out specified public services.
Designated Unreserved Fund Balance:	A limitation on the use of all or part of the expendable balance in a governmental fund.

Encumbrance:	Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved. They cease to be encumbrances when paid or when an actual liability is set up.
Enterprise Fund:	An Enterprise fund, authorized by MGL Ch. 44 §53F ½ , is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an Enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the “surplus” or unrestricted net assets generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, harbormaster. See DOR <u>IGR 08-101</u> .
Equalized Valuations (EQVs):	The determination of an estimate of the full and fair cash (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some State aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.
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 City Council must be informed of excess levy capacity and their acknowledgement must be submitted to DOR when setting the tax rate.
Fiscal Year:	The twelve month financial period used by all Massachusetts municipalities, which begins July 1 and ends June 30 of the following calendar year. The fiscal year is identified by the year in which it ends.
Foundation Budget:	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide adequate education for all students.
Full and Fair Market Valuation:	The requirement, by State law, that all real and personal property be assessed at 100% of market value for taxation purposes. “Proposition 2½” laws set the City’s tax levy limit at 2½% of the full market (assessed) value of all taxable property.

Fund:	A set of interrelated accounts which record assets and liabilities related to a specific purpose. Also a sum of money available for specified purposes.
Fund Accounting:	Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance:	The excess of assets of a fund over its liabilities and reserves.
GASB 34:	A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends and prospects for the future.
GASB 45:	This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits (See OPEB) in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
General Fund:	The major municipality-owned fund, which is created with City receipts and which is charged with expenditures payable from such revenues.
Generally Accepted Accounting Principles (GAAP):	A set of uniform accounting and financial reporting rules and procedures that define accepted accounting practice.
General Obligation Bonds:	Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.
GIS (Geographical Information System):	A computerized mapping system and analytical tool that allows a community to raise information on a parcel, area or community wide basis. It also allows parcels to be identified and sorted on the basis

of certain specified criteria. The system can integrate assessors' property data, water and sewer line networks, wetlands, floodplains and as well as other data.

Governmental Funds:	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
Grant:	A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.
Harbor/Marine:	The amount of money estimated to be collected from harbor usage fees and boat excise tax. The rate is set annually to recover all costs associated with running the harbor and to plan for future improvements. This revenue completely funds the Harbormaster budget as well as debt associated with dredging the harbor.
Home Rule Petition:	In general, a city or town in the Commonwealth can exercise a power or function through the approval of its legislative body (City Council) and its voters. They can exercise any power through the adoption of an ordinance, by-law or charter that the State legislature has the authority to delegate. In the strongest exercise of Home Rule rights, communities can enact charters (through a charter commission process), without State approval, in order to organize local government in a way that best meet the needs of their citizens. However, there are significant limitations. Despite Home Rule, some local actions require approval of the State legislature (example: removal of the Fire Chief from Civil Service).
Hotel/Motel Excise:	Allows a community to assess a tax on short-term room occupancy at hotels, motels and lodging houses, as well as convention centers in selected cities.
Interest:	Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.
Interfund Transactions:	Payments from one administrative budget fund to another or from one trust fund to another, which results in the recording of a receipt and an expenditure.
Intrafund Transactions:	Financial transactions between activities within the same fund. An example would be a budget transfer.
License and Permit	The charges related to regulatory activities and privileges granted by

Fees:	government in connection with regulations.
Levy Ceiling:	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 ½). It states that, in any year, the personal property taxes imposed may not exceed 2 ½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion (See Levy Limit).
Levy Limit:	A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 ½). It states that the real and personal property taxes imposed by a city or town may only grow each year by up to 2 ½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion (See Levy Ceiling).
Local Receipts:	This amount represents the amount of local taxes and fees from all departmental operations retained directly by the city. The primary revenue items that comprise of local receipts are motor vehicle excise, interest income, permits, licenses, fines and State reimbursements.
Massachusetts Water Pollution Abatement Trust (MWPAT):	A statewide revolving fund that commenced operations in 1990 to address necessary environmental actions outlined in the Federal Clean Water Act. This fund revolves by the MWPAT issuing large pooled bond issues for various environmental construction projects and then loaning these funds to communities, with subsidies from the state reducing the debt service payments for these communities.
Meals Excise:	Local excise option, allowing communities to assess a sales tax on sales of restaurant meals originating in the city by a vendor.
Modified Accrual Basis:	The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and expenditures). Revenues are recognized when they become both measurable and available to finance expenditures in the current period. Expenditures are recognized when the related fund liability is incurred, except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.
New Growth:	It can also increase by "New Growth" which is when a homeowner or investor makes improvements to their existing home, thereby increasing the assessed value and the levy capacity.

Overlay Provisions:	This amount is requested and set aside by the Assessor to cover any property abatements. Each year any remaining amount(s) may at the discretion of the Assessor's be used as a source of revenue.
Payment in Lieu of Taxes:	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the entity agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Proposition 2 ½:	A State law enacted in 1980, Proposition 2 ½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.
Purchase Order:	A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.
Rating Agencies:	This term usually refers to Moody's Investors Service, Standard and Poor's Corporation and Fitch Ratings. These are the three major agencies that issue credit ratings on municipal bonds.
Refunding Bonds:	The retirement of an existing bond issue through the sale of a new bond issue. When interest rates have fallen, issuers may want to exercise the call feature of a bond and replace it with another debt instrument paying a lower interest rate.
Registered Bonds:	Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.
Reserve for Appropriation Accounts:	The City Council has authority to establish Reserve for Appropriation accounts where departments routinely accept fees. These accounts are established for a particular purpose and are capped at a certain level. Access to funds in these accounts must be authorized by the City Council.
Revaluation:	A reasonable and realistic program to achieve the fair cash valuation of property, in order to ensure that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of their property.
Revenue:	Additions to the City's financial assets (such as taxes and grants) which do not in themselves increase the City's liabilities or cancel out a previous expenditure. Revenue may also be created by cancelling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

Revolving Fund:	A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.
Stabilization Fund:	A general reserve. Money from this fund may be appropriated by a majority vote of the City Council.
State Revolving Fund:	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E ½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.
Supplemental Budget:	Appropriations made by the City Council, after an initial appropriation, to cover expenditures beyond original estimates.
Tax Anticipation Notes:	Notes issued in anticipation of taxes, which are usually retired from taxes collected.
Tax Rate:	The amount of tax levy stated per \$1,000 in value of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a city or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land, and 3) all other (commercial, industrial and personal) property, each of which may be taxed at a different rate. Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial and personal property must not exceed 175% of the full rate. Property may not be classified until the state department of revenue has certified that all property has been assessed at its full value.
Tax Title:	A collection procedure that secures a city or a town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after

issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city of town. After properly recording the instrument of taking, the collector transfers responsibility for collecting overdue amounts to the Treasurer. After six months, the Treasurer may initiate foreclosure proceedings.

Unit Cost:

The cost required to produce a specific product or unit of service. For example, the cost of providing 100 cubic feet of water or the cost to sweep one mile of street.

**Unrestricted General
Government Aid
(UGGA):**

The components of local aid including additional assistance and lottery aid, which were combined into this one category, UGGA, in FY10.

Valuation (100%):

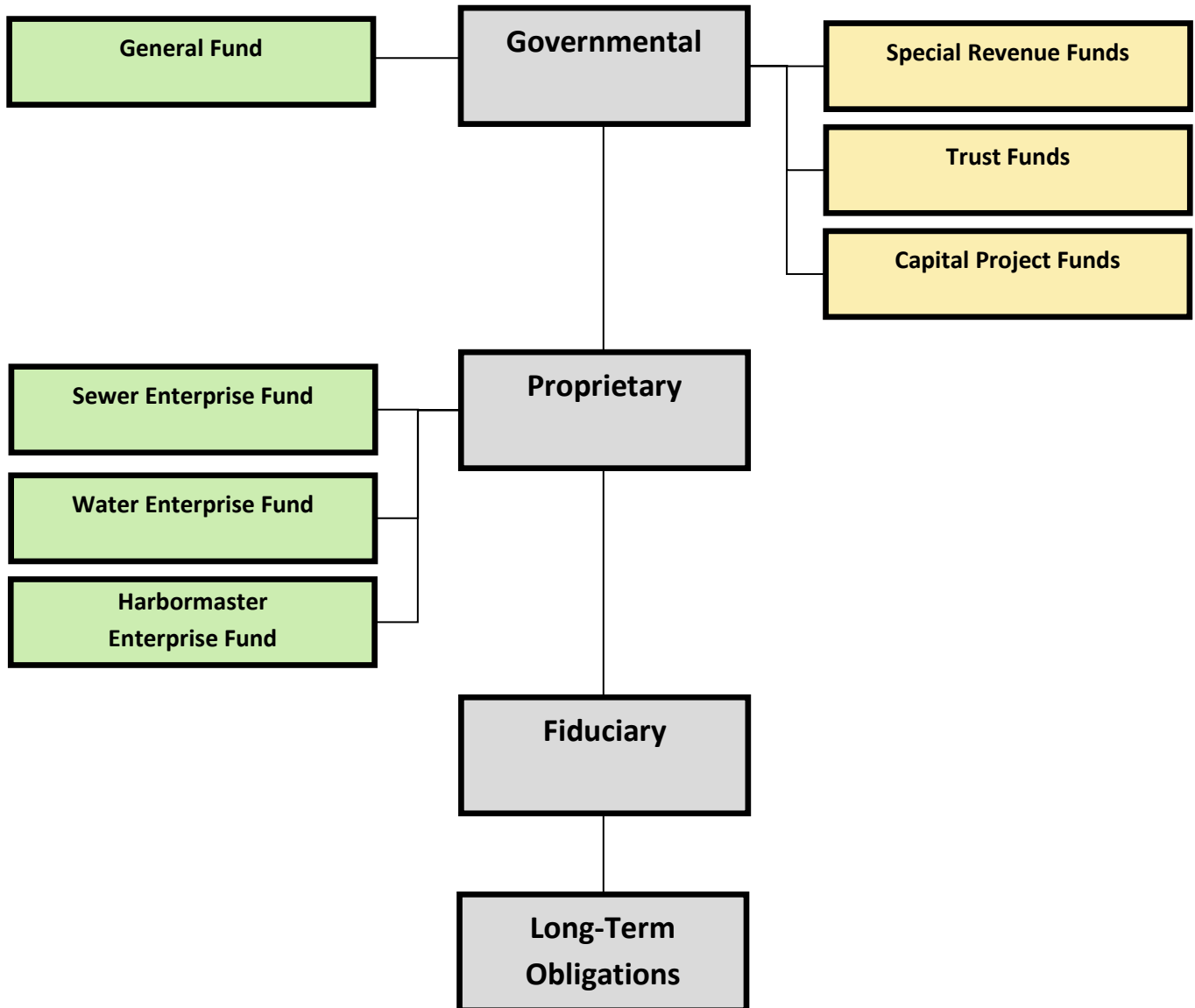
Requirement that the assessed valuation must be the same as the market value for all properties.

D. FUND DESCRIPTIONS & BALANCES

All Funds

Budgeted Funds

Non-Budgeted Funds



FUND DESCRIPTIONS

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

A. GOVERNMENTAL FUNDS

Most City functions are financed through what are called Governmental Funds. These are the activities generally supported by “non-exchange” revenue, such as taxes. There are four types of governmental funds maintained by the City: the General Fund, Special Revenue Funds, Permanent Funds, and the Capital Projects Fund.

General Fund: The General Fund is the major operating fund of the City government and it encompasses a majority of City operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the City’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 revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The City’s Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the City to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year by the City Council. The City maintains revolving funds for a number of purposes, such as Plumbing Inspector, Gas Inspector, Electrical Inspector, Council on Aging, City Hall Maintenance, Animal Control, Transient Vendors, Medicare/Medicaid, Library, Downtown Paid Parking, Historical Commission, Planning and Zoning, Engineering Services, Disabilities Commission, Veterans Benefits and Youth Services.
2. **Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by the City Council.
3. **School Grants:** The School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the State Kindergarten Enhancement grant, the State Special Education Revolving Fund (Circuit Breaker), and Federal Title I and Title IIA grants.
4. **Other Intergovernmental Funds:** These funds account for revenues received by the City from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Election Grants, State Library Aid, and the Elderly Formula Grant.
5. **Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, gifts made to specific departments, and payments from developers for infrastructure improvements related to proposed projects. This category also includes the Community Preservation Fund and the Conservation Fund.

Trust Funds: Trust (Permanent) Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. The acceptance of such funds generally involves acceptance by the City Council for each fund's individual specifications and/or requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. **Expendable Trust Funds:** This heading accounts for the expendable income portion of the permanent trust funds. This heading is also used to account for funds received by the City in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the City or its Citizens.
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 a trust instrument or statute, and is accounted for in the previous category.

Capital Project Funds: The Capital Projects Fund is used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund or Chapter 90.

B. PROPRIETARY (ENTERPRISE) FUNDS

Proprietary Funds cover the city's "business-type" activities, and are referred to as such in the financial statements. These statements comprise the Sewer, Water, and Harbormaster Enterprise Funds of the City. All direct and indirect costs including overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long term liabilities. Although the long term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. The City Council has approved the use of the Enterprise Fund accounting for the sewer, water, and harbormaster operations. However, for the purposes of the financial statements only the sewer and water operations are considered to be major funds.

C. FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The City is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the City is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the City maintains only Agency Funds, such funds for "special detail" for overtime labor billed to outside parties, firearms licenses and fishing permits payable to the Commonwealth, and fees derived from and expenses related to the use of school facilities by outside parties.

D. LONG-TERM OBLIGATIONS

The last category of fund account entities maintained by the City is for long-term obligations, which accounts for the balances due on long-term debt that the City has authorized. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

BASIS OF ACCOUNTING

By necessity, the City produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day to day method of accounting used by the City is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available).

The full accrual basis of accounting is used for the City's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the City with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long-term financial position of the City. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP-based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

BASIS OF BUDGETING

An annual budget is adopted for the City's General and Enterprise Funds. The City's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from 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. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Following are two tables which are excerpted from the City's financial statements prepared on a GAAP basis. These tables display the results of operations for the fiscal year ending June 30, 2013. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping.

The City implemented GASB Statement #54 *Fund Balance Reporting and Governmental Fund Type Definitions*. In general, amounts previously reported as undesignated fund balance, are now reported as unassigned fund balance. Additionally, amounts previously reporting in stabilization funds, are now required to be presented as committed fund balance in the general fund.

CITY OF NEWBURYPORT, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2016

	<u>General</u>	<u>Bresnahan School Building Project</u>	<u>Nock/Molin School Building Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and short-term investments	\$ 12,337,452	\$ 2,219,823	\$ 1,100,046	\$ 12,764,416	\$ 28,421,737
Investments	146,056	-	-	2,228,588	2,374,644
Receivables:					
Property taxes	1,712,968	-	-	9,228	1,722,196
Excises	679,230	-	-	-	679,230
Intergovernmental	-	-	-	109,632	109,632
Departmental	8,751	-	-	12,963	21,714
Loans	24,000	-	-	-	24,000
Total Assets	<u>\$ 14,908,457</u>	<u>\$ 2,219,823</u>	<u>\$ 1,100,046</u>	<u>\$ 15,124,827</u>	<u>\$ 33,353,153</u>
Liabilities					
Warrants payable	\$ 2,447,735	\$ -	\$ -	\$ 297,230	\$ 2,744,965
Accrued liabilities	1,466,304	-	-	60,355	1,526,659
Tax refunds payable	160,286	-	-	-	160,286
Notes payable	-	1,827,720	2,441,415	1,030,300	5,299,435
Other liabilities	531,158	-	-	-	531,158
Total Liabilities	4,605,483	1,827,720	2,441,415	1,387,885	10,262,503
Deferred Inflows of Resources					
Unavailable revenues	2,109,107	-	-	22,191	2,131,298
Fund Balances					
Nonspendable	-	-	-	1,281,245	1,281,245
Restricted	-	392,103	-	11,518,800	11,910,903
Committed	718,442	-	-	1,029,280	1,747,722
Assigned	835,152	-	-	-	835,152
Unassigned	6,640,273	-	(1,341,369)	(114,574)	5,184,330
Total Fund Balances	<u>8,193,867</u>	<u>392,103</u>	<u>(1,341,369)</u>	<u>13,714,751</u>	<u>20,959,352</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 14,908,457</u>	<u>\$ 2,219,823</u>	<u>\$ 1,100,046</u>	<u>\$ 15,124,827</u>	<u>\$ 33,353,153</u>

CITY OF NEWBURYPORT, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2016

	General	Bresnahan School Building Project	Nock/Molin School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 49,892,638	\$ -	\$ -	\$ 791,042	\$ 50,683,680
Excise taxes	3,337,873	-	-	-	3,337,873
Interest, penalties, & other taxes	436,326	-	-	2,741	439,067
Charges for services	532,667	-	-	4,693,524	5,226,191
Licenses and permits	1,057,470	-	-	-	1,057,470
Intergovernmental	6,635,946	136,018	691,888	3,875,262	11,339,114
Investment income	65,659	-	-	41,058	106,717
Fines and forfeitures	14,586	-	-	-	14,586
Contributions	-	-	-	583,253	583,253
Other	401,771	-	-	374,239	776,010
Total Revenues	62,374,936	136,018	691,888	10,361,119	73,563,961
Expenditures:					
Current:					
General government	2,976,428	-	-	3,004,457	5,980,885
Public safety	7,344,670	-	-	1,137,388	8,482,058
Education	26,860,306	503,744	1,011,148	7,990,904	36,366,102
Public works	2,554,645	-	-	676,048	3,230,693
Health & human services	2,247,310	-	-	2,279,153	4,526,463
Culture and recreation	1,396,810	-	-	1,767,468	3,164,278
Employee benefits	11,809,048	-	-	4,317	11,813,365
Debt service	3,730,562	-	-	277,003	4,007,565
Intergovernmental	2,463,250	-	-	-	2,463,250
Total Expenditures	61,383,029	503,744	1,011,148	17,136,738	80,034,659
Excess (deficiency) of revenues over expenditures	991,907	(367,726)	(319,260)	(6,775,619)	(6,470,698)
Other Financing Sources (Uses):					
Issuance of refunding bonds	723,500	-	-	-	723,500
Premiums on refunding bonds	46,509	-	-	-	46,509
Issuance of bonds	-	1,986,000	995,000	5,749,000	8,730,000
Premiums on issuance of bonds	-	50,963	32,672	-	83,635
Payment to refunding escrow agent	(754,503)	-	-	-	(754,503)
Transfers in	702,797	-	-	1,907,703	2,610,500
Transfers out	(1,647,615)	(250,000)	(250,000)	(382,253)	(2,529,868)
Total Other Financing Sources (Uses)	(929,312)	1,786,963	777,672	7,274,450	8,909,773
Change in fund balances	62,595	1,419,237	458,412	498,831	2,439,075
Fund Balance at Beginning of Year	8,131,272	(1,027,134)	(1,799,781)	13,215,920	18,520,277
Fund Balance at End of Year	\$ 8,193,867	\$ 392,103	\$ (1,341,369)	\$ 13,714,751	\$ 20,959,352

Appendix E:
Newburyport Public Schools
Budget Detail



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Newburyport Public Schools



FY18 Approved Budget

Susan Viccaro, Superintendent of Schools
Angela Bik, Asst. Superintendent for Curriculum & Instruction
Nancy Lysik, Exec. Assistant to the Supt. for Human Resources and Finance
Christina Gentile, Director of Pupil Services

School Committee:

Donna Holaday, Mayor (Chair)
Cheryl Sweeney, Vice-Chair
Steven Cole
Nick deKanter
David Hochheiser
Bruce Menin
Christine Miller

April 25, 2017



NEWBURYPORT PUBLIC SCHOOLS
70 LOW STREET
NEWBURYPORT, MASSACHUSETTS 01950-4096

Office of the Superintendent

TELEPHONE 978.465.4456
FAX 978.462.3495

April 21, 2017

Dear Newburyport Community Members,

Not unexpectedly, the development of the 2017-2018 school budget, brought the usual challenges forward. These included cuts to state funding for both the school department and the City. We are also anticipating the possibility of substantive cuts that may occur at the federal level that may impact future state and local funding for public education. Despite these challenges, the City still was able to provide a 4.19% increase along with a three-year plan to add additional revenue to the schools.

As in previous years, I again worked closely with the members of the Newburyport Public Schools Leadership Team, comprised of building and district administrators, to compile a budget that would meet student needs and add additional staffing where needed. In this budget is funding for an additional World Language teacher at Nock. This will allow our 7th and 8th grade students to receive Spanish instruction every other day for the entire school year. In addition to the salary of a new teaching position, money was also included for supplies and materials for a new classroom. The other additions to the budget were to increase our part-time STEM (Science, Technology, Engineering and Mathematics) teachers at Bresnahan and Molin to full-time status, increasing student instructional opportunities in these areas in both buildings.

All of our current staff members will be employed next year. One current unfilled position of a BCBA (Board certified behavior analyst) that services students on the autism spectrum will remain unfilled, as we believe our current staffing is adequate to meet student needs.

Significant items that impacted the budget this year were three-fold: loss of Choice tuition due to limited enrollment options, negotiated staff wage increases and loss of state funding. Despite these challenges, the District will continue to move forward. During the past four years we have been able to add intervention specialists to Bresnahan and Molin, additional nursing support, a Guidance Administrator, additional office personnel, as well as additional related service personnel. With each year, we are slowly expanding our academic opportunities for students as well as providing social emotional support. In addition our athletic facilities have seen sufficient renovations.

As always, I want to acknowledge the tremendous support we have received from the Newburyport Education Foundation, the Swasey Foundation, the Parent-Teacher Organization, local banks, businesses and community members as well as the many volunteers who willingly give of their time. We remain grateful for your many contributions.

Lastly, the Leadership Team of the Newburyport Public Schools remains committed to working closely and in partnership with the School Committee, Mayor and City Council to best serve our students and to meet their future needs.

Sincerely yours,

Susan L. Viccaro
Superintendent of Schools,
On behalf of the Leadership Team

School Committee Budget
Revenue & Expenses
FY17 - FY18

Revenue

Revenue Source	FY15		FY16		FY17		FY18		Change	%	
	Actual		Actual		Adopted		Proposed				
City Appropriation	\$	25,148,813	\$	26,412,981	\$	27,402,232	\$	28,551,701	\$	1,149,468	4.19%
Medicaid	\$	-	\$	-	\$	-	\$	100,000	\$	100,000	100.00%
Total City Appropriation							\$	28,651,701			
Choice Tuitions		\$727,427		\$565,377		\$546,341		\$94,453	\$	(451,888)	-82.71%
Choice Fund Balance		\$142,001		\$0		\$494,379		\$618,802	\$	124,423	25.17%
Choice - Educatius		\$13,600		\$0		\$0		\$0	\$	-	0.00%
Circuit Breaker		\$268,835		\$531,849		\$527,000		\$641,505	\$	114,505	21.73%
ABLE Grant (94-142)		\$500,000		\$500,000		\$500,000		\$500,000	\$	-	0.00%
Title 1		\$140,000		\$140,000		\$150,000		\$150,000	\$	-	0.00%
Athletic Receipts & Fees		\$293,050		\$247,452		\$275,000		\$275,000	\$	-	0.00%
Transportation Fees		\$167,000		\$178,127		\$200,000		\$200,000	\$	-	0.00%
Swayze		\$75,471		\$90,000		\$90,000		\$112,614	\$	22,614	25.13%
Kindergarten Revolving		\$237,209		\$283,833		\$375,000		\$375,000	\$	-	0.00%
Pre-School Revolving		\$249,703		\$233,621		\$211,000		\$250,000	\$	39,000	18.48%
Total Revenue	\$	27,963,109	\$	29,183,240	\$	30,770,952	\$	31,869,075	\$	1,098,123	3.57%

Expenses

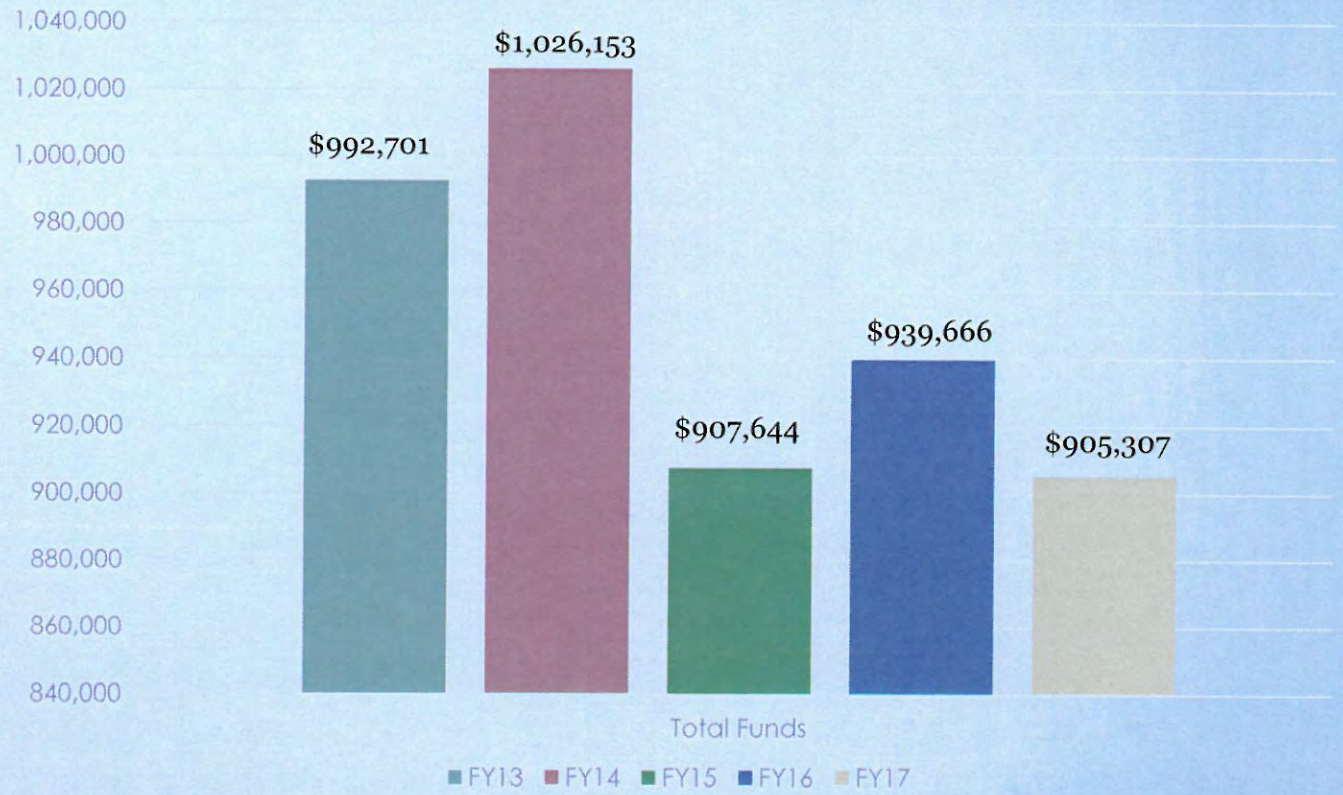
Cost Center	FY15		FY16		FY17		FY18		Change		
		Actual		Actual		Adopted		Proposed		Adopted/Proposed	
Bresnahan School	\$	5,983,127	\$	6,186,919	\$	6,660,469	\$	6,775,690	\$	115,221	1.73%
Upper Elementary	\$	2,593,464	\$	2,733,616	\$	2,750,787	\$	3,007,952	\$	257,165	9.35%
Middle School	\$	4,331,498	\$	4,490,992	\$	4,513,436	\$	4,760,444	\$	247,008	5.47%
High School	\$	7,395,824	\$	7,665,961	\$	7,987,183	\$	8,150,106	\$	162,923	2.04%
System-Wide	\$	7,659,196	\$	8,305,731	\$	8,859,076	\$	9,174,883	\$	315,807	3.56%
Total Expenses	\$	27,963,109	\$	29,383,219	\$	30,770,951	\$	31,869,075	\$	1,098,124	3.57%

GRANT FUNDS FY2013- FY2017*The following are the grants received by Newburyport Public Schools*

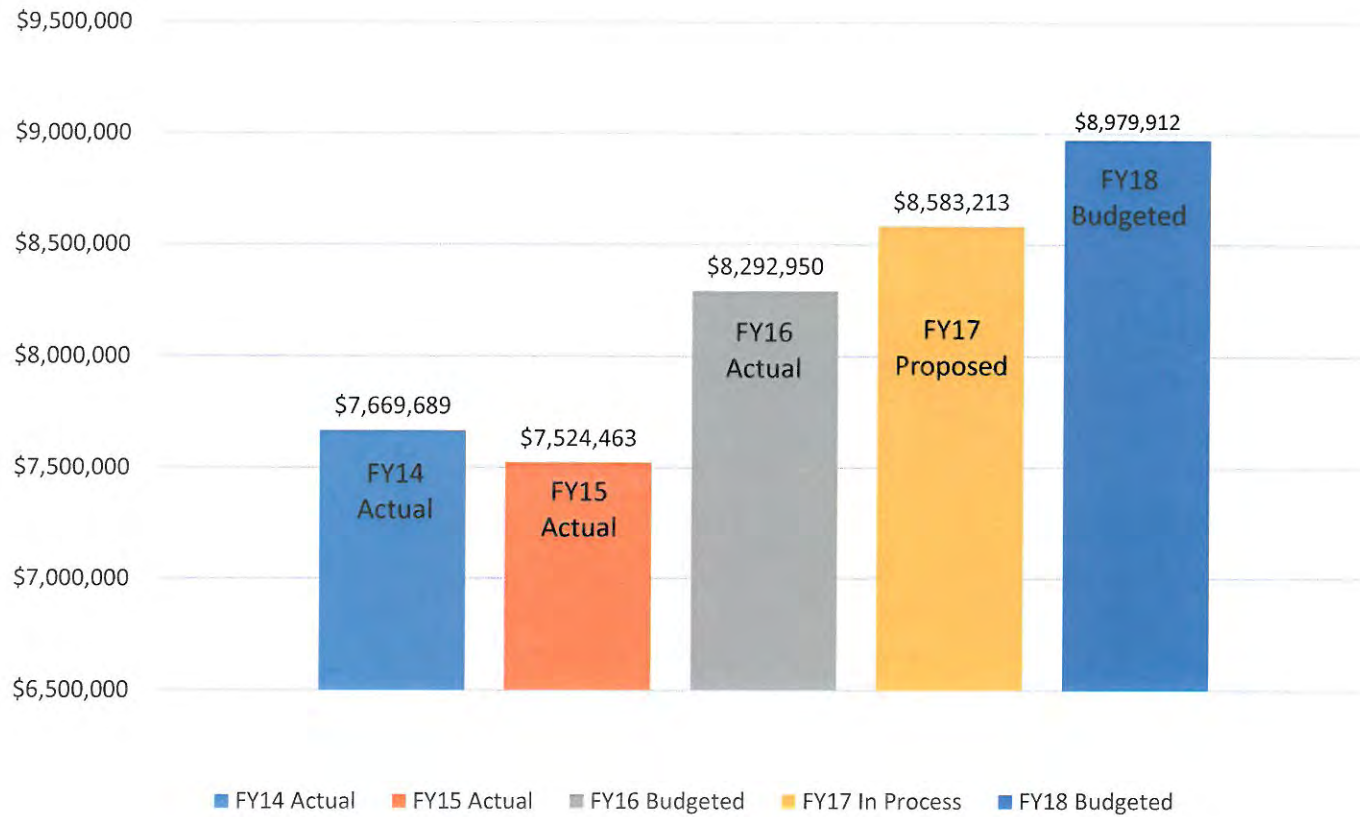
Grant Name	FY13	FY14	FY15	FY16	FY17
SPED 240 Grant (Project ABLE)	\$ 547,752	\$ 530,958	\$ 539,090	\$ 535,414	\$ 548,332
Early Childhood SPED 262	\$ 12,651	\$ 12,002	\$ 12,617	\$ 12,604	\$ 11,669
Title I - 305	\$ 187,386	\$ 198,089	\$ 164,906	\$ 203,027	\$ 207,296
Quality Full Day Kindergarten	\$ 45,000	\$ 65,634	\$ 49,960	\$ 49,961	\$ -
Academic Support-Summer	\$ -	\$ 4,500	\$ -	\$ -	\$ -
EEC Program Improvement	\$ 3,000	\$ 3,350	\$ 6,700	\$ 2,000	\$ 1,400
Teacher Quality -Title IIA	\$ 35,468	\$ 47,462	\$ 39,665	\$ 40,368	\$ 39,388
Essential School Health Services	\$ 55,760	\$ 55,760	\$ 55,760	\$ 61,830	\$ 77,760
Sped Prof. Development	\$ 17,353	\$ 10,101	\$ 18,586	\$ 19,462	\$ 19,462
Academic Support	\$ 8,800	\$ 7,900	\$ 5,600	\$ 5,000	\$ -
Literacy Partnerships-GR2	\$ 13,000	\$ 20,553	\$ 14,760	\$ -	\$ -
Education Jobs Grant - 206	\$ 22,085	\$ -	\$ -	\$ -	\$ -
Race To the Top Grant - 201	\$ 44,446	\$ 59,844	\$ -	\$ -	\$ -
Safe & Supportive Schools	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
TOTAL	\$ 992,701	\$ 1,026,153	\$ 907,644	\$ 939,666	\$ 905,307

Private Grants	FY13	FY14	FY15	FY16	FY17
NEF		\$ 418,788	\$ 367,150	\$ 332,300	\$ 310,000
Swazey	\$ 101,200	\$ 90,000	\$ 90,000	\$ 90,000	\$ 92,758
PTO			\$ 63,350	\$ 42,623	\$ 52,423
Total	\$ 101,200	\$ 508,788	\$ 520,500	\$ 464,923	\$ 455,181

Grant Revenue FY13 – FY17

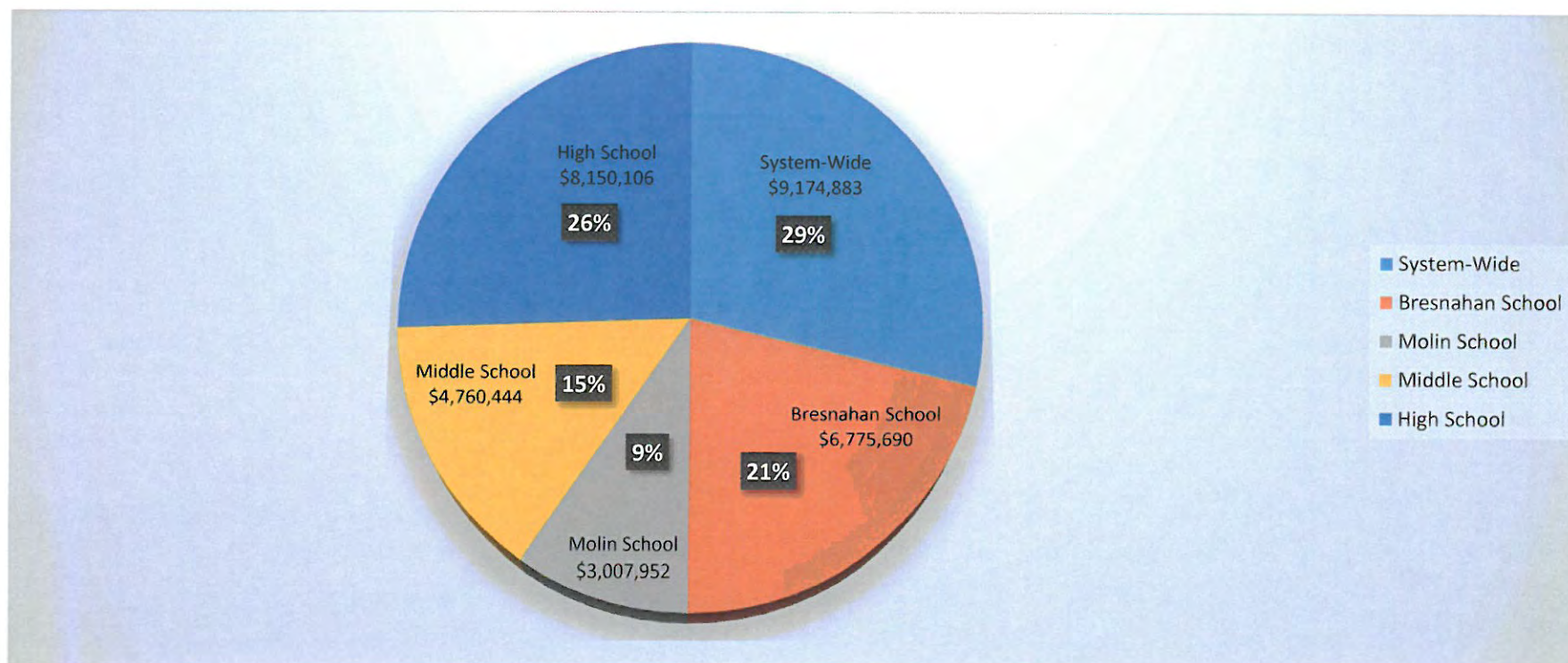


Special Education Expense Growth



FY18 School Budget

\$31,869,075

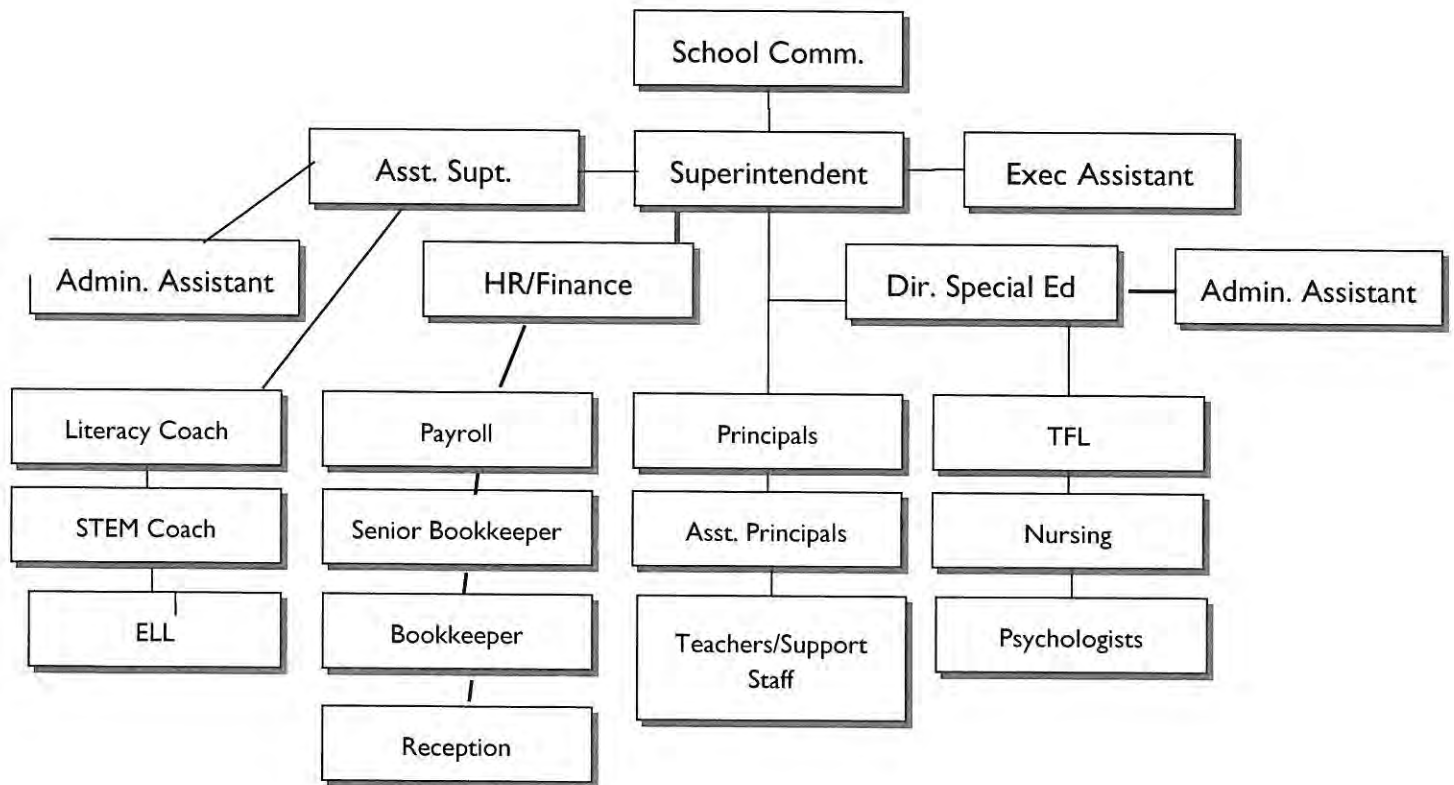


School Department

MISSION STATEMENT

The Mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity, experiential rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social and physical growth
- Understand and embrace their role as global citizens



Newburyport Public School System-Wide

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Revised	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Technology									
Professional Salaries	\$ 74,956	\$ 76,449	1.0	\$ 80,717		1.0	\$ 85,860		\$ 5,143
Secretary	\$ 37,494	\$ 38,244	1.0	\$ 40,029		1.0	\$ 39,400		\$ (629)
Technician	\$ 139,041	\$ 139,381	3.0	\$ 149,419		3.0	\$ 159,002		\$ 9,583
Contracted Services	\$ 23,067	\$ 7,380		\$ 32,340			\$ 66,800		\$ 34,460
Supplies/Materials	\$ 23,072	\$ 7,481		\$ 16,500			\$ 16,500		\$ -
Software	\$ 44,210	\$ 33,769		\$ 24,000			\$ 28,400		\$ 4,400
Equipment Purchase	\$ 10,349	\$ 30,572		\$ 7,500			\$ 12,500		\$ 5,000
Total Technology	\$ 352,189	\$ 333,276		\$ 350,505			\$ 408,462		\$ 57,957
Health									
Professional Salaries	\$ 415,039	\$ 480,654	8.0	\$ 537,306		8.0	\$ 548,501		\$ 11,195
Substitute Nurses	\$ -	\$ -		\$ -			\$ -		\$ -
Contract Services	\$ 1,625	\$ 733		\$ 4,100			\$ 4,100		\$ -
Supplies/Materials	\$ 16,362	\$ 10,259		\$ 13,487			\$ 13,000		\$ (487)
Total Health	\$ 433,026	\$ 491,646		\$ 554,893			\$ 565,601		\$ 10,708
Special Education									
Professional Salaries	\$ 129,087	\$ 144,393	1.0	\$ 105,570		1.0	\$ 107,681		\$ 2,111
Professional - Transitional Coordinator						0.0	\$ -		\$ -
Secretary	\$ 114,969	\$ 119,921	2.6	\$ 121,559		2.6	\$ 125,386		\$ 3,827
Transportation	\$ 532,134	\$ 548,495		\$ 545,000			\$ 561,350		\$ 16,350
Tuition	\$ 1,834,717	\$ 2,193,643		\$ 1,805,046	\$ 527,000		\$ 1,896,685	\$ 641,505	\$ 206,144
Contracted Services	\$ 191,000	\$ 298,078		\$ 265,000			\$ 265,000		\$ -
Supplies/Materials	\$ 28,665	\$ 10,488		\$ 21,000			\$ 21,000		\$ -
Memberships	\$ 700	\$ 965		\$ 700			\$ 800		\$ 100
Postage	\$ 350	\$ 581		\$ 350			\$ 400		\$ 50
Travel	\$ 3,684	\$ 3,100		\$ 2,000			\$ 2,000		\$ -
Legal	\$ 47,681	\$ 73,238		\$ 50,000			\$ 60,000		\$ 10,000
Tests	\$ 10,000	\$ 15,173		\$ 10,000			\$ 10,000		\$ -
Summer Program	\$ 119,329	\$ 96,549		\$ 150,000			\$ 140,000		\$ (10,000)
Equipment Maintenance	\$ 737	\$ -		\$ 1,000			\$ 1,000		\$ -
Total Special Education	\$ 3,013,053	\$ 3,504,624		\$ 3,077,225	\$ 527,000		\$ 3,191,302	\$ 641,505	\$ 228,582
Psychologist									
Professional Salaries	\$ 239,555	\$ 268,824	4.0	\$ 307,719		4.0	\$ 322,760		\$ 15,041
Total Psychologist	\$ 239,555	\$ 268,824		\$ 307,719			\$ 322,760		\$ 15,041
Curriculum									
Professional Salaries	\$ 295,504	\$ 299,562	3.0	\$ 302,999		3.0	\$ 317,825		\$ 14,826
Stipend	\$ 99,795	\$ 83,575		\$ 131,706			\$ 107,386	\$ 22,614	\$ (1,706)
Secretary	\$ 51,071	\$ 52,027	1.0	\$ 53,486		1.0	\$ 53,929		\$ 443
Tests	\$ 2,837	\$ 8,716		\$ 7,000			\$ 12,000		\$ 5,000
Contracted Services	\$ 21,717	\$ 22,203		\$ 48,500			\$ 33,000		\$ (15,500)
Supplies/Materials	\$ 126,677	\$ 82,524		\$ 76,000			\$ 72,000		\$ (4,000)
Software	\$ 22,821	\$ 17,321		\$ 19,000			\$ 26,000		\$ 7,000
General Supplies	\$ 150	\$ -		\$ 1,500			\$ 1,500		\$ -
Travel	\$ 128	\$ -		\$ 200			\$ 1,000		\$ 800
After School Program				\$ 10,000			\$ -		\$ (10,000)
Summer Program	\$ 4,000	\$ 3,353		\$ 10,000			\$ 13,200		\$ 3,200
Total Curriculum	\$ 624,700	\$ 569,280		\$ 660,391			\$ 637,840	\$ 22,614	\$ 63
In-Service									
Supplies/Materials	\$ 6,629	\$ 5,726		\$ 10,000			\$ 10,000		\$ -
Professional dev. HS	\$ -	\$ 3,900		\$ -			\$ -		\$ -
Conference/Workshop	\$ 93,520	\$ 95,493		\$ 10,000	\$ 90,000		\$ 15,000	\$ 90,000	\$ 5,000
Memberships	\$ 1,341	\$ 2,011		\$ 4,000			\$ 3,000		\$ (1,000)
Summer Curriculum	\$ -	\$ -		\$ -			\$ -		\$ -
Tuition	\$ 17,145	\$ 16,613		\$ 26,000			\$ 21,000		\$ (5,000)
Total In-Service	\$ 118,635	\$ 123,743		\$ 50,000	\$ 90,000		\$ 49,000	\$ 90,000	\$ (1,000)
Lunch									
Lunch Monitor	\$ 50,713	\$ 62,445		\$ 60,456			\$ 60,456		\$ -
Contingency	\$ 50,000	\$ 41,188		\$ 30,000			\$ 20,000		\$ (10,000)
Total School Lunch	\$ 100,713	\$ 103,633		\$ 90,456			\$ 80,456		\$ (10,000)

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Adopted	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Data Processing									
Contracted Services	\$ 44,850	\$ 24,418		\$ 27,500			\$ 30,000		\$ 2,500
Software	\$ 58,667	\$ 28,543		\$ 59,000			\$ 59,000		\$ -
Conference/Workshop	\$ 1,583	\$ 1,146		\$ 2,000			\$ 2,000		\$ -
Total Data Processing	\$ 105,100	\$ 54,106		\$ 88,500			\$ 91,000		\$ 2,500
Safety									
Crossing Guard	\$ 81,294	\$ 67,757		\$ 77,322			\$ 77,322		\$ -
Uniforms	\$ 485	\$ 1,845		\$ 1,500			\$ 1,500		\$ -
Total Safety	\$ 81,779	\$ 69,602		\$ 78,822			\$ 78,822		\$ -
Transportation									
Transportation	\$ 761,462	\$ 788,467		\$ 565,720	\$ 200,000		\$ 592,000	\$ 200,000	\$ 26,280
Total Transportation	\$ 761,462	\$ 788,467		\$ 565,720	\$ 200,000		\$ 592,000	\$ 200,000	\$ 26,280
ELL									
Professional Salaries	\$ 126,364	\$ 154,288	3.0	\$ 187,991		3.0	\$ 192,418		\$ 4,427
ELL Tutors	\$ -	\$ -		\$ 3,000			\$ 3,000		\$ -
Translators	\$ 28	\$ 7,155		\$ 10,000			\$ 15,000		\$ 5,000
Supplies/Materials	\$ 3,972	\$ 2,268		\$ 7,000			\$ 7,000		\$ -
Total ELL	\$ 130,364	\$ 163,711		\$ 207,991			\$ 217,418		\$ 9,427
HVAC			FTE			FTE			
Custodian	\$ 51,920	\$ 52,826	1.0	\$ 56,750		1.0	\$ 57,601		\$ 851
Contract Services	\$ 16,000	\$ 18,133		\$ 16,000			\$ 18,000		\$ 2,000
Custodial Supplies	\$ 19,000	\$ 19,346		\$ 20,000			\$ 22,000		\$ 2,000
Training	\$ 2,000	\$ -		\$ -			\$ 2,000		\$ 2,000
Equipment Purchase	\$ 1,000	\$ -		\$ 1,000			\$ 1,000		\$ -
Total HVAC	\$ 89,920	\$ 90,304		\$ 93,750			\$ 100,601		\$ 6,851
Maintenance of Plant									
Custodian	\$ 173,366	\$ 199,693	3.0	\$ 208,300		3.0	\$ 211,425		\$ 3,125
Custodial Supplies	\$ 31,000	\$ 27,961		\$ 30,000			\$ 35,000		\$ 5,000
Equipment Purchase	\$ 4,000	\$ 2,468		\$ 4,000			\$ 4,000		\$ -
Building/Contracted Serv	\$ 2,500	\$ 2,831		\$ 2,500			\$ 18,700		\$ 16,200
Contingency	\$ 20,000	\$ 3,428		\$ -			\$ 10,000		\$ 10,000
Total Maintenance	\$ 230,866	\$ 236,381		\$ 244,800			\$ 279,125		\$ 34,325
Non-Salary Emp Benefits									
Contracted Services	\$ 35,346	\$ 8,750		\$ 25,000			\$ 20,000		\$ (5,000)
Physicals	\$ 4,000	\$ 3,073		\$ -			\$ -		\$ -
TSA	\$ 57,444	\$ 38,882		\$ 54,000			\$ 49,000		\$ (5,000)
Sick Leave	\$ 32,000	\$ 164,245		\$ 160,864			\$ 117,733		\$ (43,131)
Insurance (MIIA)	\$ 203,502	\$ 267,084		\$ 320,000			\$ 320,000		\$ -
Administration Disability	\$ 16,000	\$ 8,850		\$ 16,000			\$ 12,000		\$ (4,000)
Unemployment	\$ 34,507	\$ 34,736		\$ 75,000			\$ 50,000		\$ (25,000)
FICA	\$ 275,600	\$ 290,885		\$ 299,250			\$ 313,000		\$ 13,750
Total Non-Salary Benefits	\$ 658,399	\$ 816,506		\$ 950,114			\$ 881,733		\$ (68,381)
School Committee									
School Committee	\$ 15,500	\$ 15,292		\$ 17,500			\$ 17,500		\$ -
Contracted Services	\$ 5,556	\$ 6,018		\$ 4,000			\$ 6,000		\$ 2,000
Publications	\$ 88	\$ -		\$ 250			\$ 250		\$ -
Conference/Workshop	\$ 700	\$ 195		\$ 1,000			\$ 1,000		\$ -
Memberships	\$ 5,662	\$ 6,832		\$ 5,500			\$ 5,550		\$ 50
Legal	\$ 48,551	\$ 54,096		\$ 30,000			\$ 30,000		\$ -
Total School Committee	\$ 76,057	\$ 82,433		\$ 58,250			\$ 60,300		\$ 2,050
Administration									
Central Office Admin	\$ 258,960	\$ 261,406	2.0	\$ 265,894		2.0	\$ 279,549		\$ 13,655
Secretary	\$ 290,821	\$ 278,407	5.0	\$ 266,816		5.0	\$ 270,049		\$ 3,233
Contracted Services	\$ -	\$ 1,250	1.0	\$ 28,280		0.5	\$ 28,846		\$ 566
Supplies/Materials	\$ 15,000	\$ 10,404		\$ 13,300			\$ 13,300		\$ -
Meeting Expenses	\$ -	\$ 1,108		\$ 1,500			\$ 1,500		\$ -
Publications	\$ 250	\$ 402		\$ 250			\$ 300		\$ 50
Conference/Workshop	\$ 6,390	\$ 2,908		\$ 5,000			\$ 5,000		\$ -
Memberships	\$ 6,000	\$ 4,950		\$ 6,000			\$ 7,500		\$ 1,500
Printing	\$ 200	\$ -		\$ 200			\$ 100		\$ (100)
Postage	\$ 8,000	\$ 7,610		\$ 8,000			\$ 7,500		\$ (500)

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 FTE</u>	<u>FY17 Adopted</u>	<u>FY17 Other Funds</u>	<u>FY18 FTE</u>	<u>FY18 Proposed</u>	<u>FY18 Other Funds</u>	<u>Increase/ Decrease</u>
Strategic Planning	\$ -	\$ 38,461		\$ 10,000			\$ 5,000		\$ (5,000)
Travel	\$ 3,370	\$ 2,188		\$ 6,500			\$ 6,500		\$ -
Advertising	\$ 4,940	\$ 4,150		\$ 4,200			\$ 4,200		\$ -
Equipment	\$ 24,000	\$ 23,236		\$ 25,000			\$ 25,000		\$ -
Equipment Purchase	\$ 10,250	\$ 2,428		\$ 8,000			\$ 5,000		\$ (3,000)
Total Central Administration	\$ 628,181	\$ 638,908		\$ 648,940			\$ 659,344		\$ 10,404
504									
Consultants	\$ 15,200	\$ 2,175		\$ 14,000			\$ 5,000		\$ (9,000)
Total District 504	\$ 15,200	\$ 2,175		\$ 14,000			\$ 5,000		\$ (9,000)
Total System-Wide	\$ 7,659,199	\$ 8,337,620	39.6	\$ 8,042,076	\$ 817,000	39.1	\$ 8,220,764	\$ 954,119	\$ 315,807
Total all Schools	\$ 27,963,114	\$ 29,058,648		\$ 28,500,951	\$ 2,270,000		\$ 29,376,956	\$ 2,492,119	\$ 1,098,124
Total Budget FY18 Proposed	\$ 31,869,075								
Total Budget FY17 Approved	\$ 30,770,951								

Summary by Program				
<i>System-Wide</i>				
<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Curriculum	\$ 800,391	\$ 799,454	\$ (937)	-0.1%
Technology	\$ 350,505	\$ 408,462	\$ 57,957	16.5%
Health	\$ 554,893	\$ 565,601	\$ 10,708	1.9%
Special Education	\$ 3,604,225	\$ 3,832,807	\$ 228,582	6.3%
Psychology	\$ 307,719	\$ 322,760	\$ 15,041	4.9%
Lunch/Safety	\$ 169,278	\$ 159,278	\$ (10,000)	-5.9%
Data Processing	\$ 88,500	\$ 91,000	\$ 2,500	2.8%
Transportation	\$ 765,720	\$ 792,000	\$ 26,280	3.4%
ELL	\$ 207,991	\$ 217,418	\$ 9,427	4.5%
Maintenance	\$ 338,550	\$ 379,726	\$ 41,176	12.2%
Non-Salary Benefits	\$ 950,114	\$ 881,733	\$ (68,381)	-7.2%
School Committee	\$ 58,250	\$ 60,300	\$ 2,050	3.5%
Administration	\$ 648,940	\$ 659,344	\$ 10,404	1.6%
504	\$ 14,000	\$ 5,000	\$ (9,000)	-64.3%
Totals	\$ 8,859,076	\$ 9,174,883	\$ 315,807	3.56%

F.T.BRESNAHAN ELEMENTARY SCHOOL

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administrator	3.0	3.0	3.0
Clerical	3.6	3.6	3.6
Custodial	5.0	5.0	5.0
Professional Staff	62.0	62.0	62.0
Instructional Assistants	30.5	28.2	27.2
Total Full Time-Equivalents	104.1	101.8	100.8

FY2017 ACCOMPLISHMENTS

- ✓ Successful implementation of a new elementary STEM Program in Grades 1-3 as well as a successful pilot of a STEAM program at the preschool level.
- ✓ With the support of the NEF, the creation of a well-equipped elementary STEM room.
- ✓ STEM related professional development attended by the new STEM teacher.
- ✓ Comprehensive pilot of 2 elementary science programs at Grade 3- Know Atom and Stem Scopes.
- ✓ Expansion of our STEM Expo at grades 1-3 to include a min-expo for students in preschool and kindergarten.
- ✓ Collaborative implementation of the Hour of Code program led by the STEM Teacher and Media Specialist.
- ✓ The opening of a new 4-Day Extended Learning Program at preschool that includes the support of a co-special education teacher.
- ✓ A second cohort of teachers, administrators and instructional assistants successfully completed two of the four trauma sensitive schools courses offered through Lesley University.
- ✓ Expansion of social thinking curriculum and zones of regulation program.
- ✓ As a result of the completion and analysis of the behavior self-assessment tool, universal supports and expected behaviors were created and implemented school-wide for various settings across the school environment.

- ✓ Implementation of Clipper Values explicitly taught and modeled for students at Community Meetings throughout the year.
- ✓ Established partnerships with the Senior Center, Nourishing the North Shore and other organizations in developing school-based/community gardens.
- ✓ Professional development and training provided to teachers for the Spell-Links program and SRSD.
- ✓ Utilization of Apple TV's to publish school events, student birthdays, and seasonal topics of interest to generate student engagement.
- ✓ A parent communication and culture survey was developed, published and analyzed by the school improvement council.
- ✓ Comprehensive implementation of the district's strategic plan, core ethical values, and district mission statement.
- ✓ One additional administrator attended ALICE training to support emergency preparedness procedures.

FY2018 GOALS & OBJECTIVES

GOAL 1: THE BRESNAHAN SCHOOL WILL UTILIZE STUDENT DATA TO GUIDE INSTRUCTION AND MEASURE STUDENT GROWTH THROUGH THE IMPLEMENTATION OF NEW CURRICULA ALIGNED WITH THE COMMON CORE STANDARDS

Objectives:

- **Teachers will collaborate as members of a professional learning community throughout the year to continue to implement the Educator Evaluation System by focusing on developing, refining, and implementing DDM's, using student data, and managing all components through Baseline Edge data system.**
 - Early release days will be used for the work of professional learning communities and strategic planning actions steps.
 - Curriculum, Instruction and Assessment meetings will be used for the work of Professional Learning Communities.
 - Teachers will use DDM's to continue to implement and analyze common assessments PK-3 including special education and special subjects as we work towards stronger vertical alignment of curriculum.
 - Continued SMART Goal support will be offered to new educators through the district induction and mentor/mentee programs.
 - New educators will be provided with training on Baseline Edge.
- **Implement new programs with fidelity:**
 - Eureka Math (PK-3)
 - Spell Links Phonics Program (K-2)
 - Kindergarten tiered literacy block
 - SRSD – Self-Regulated Strategy Development Writing
- **Implementation, integration and alignment of Next Generation Science Standards.**
 - **Teachers will receive training and on-going support for Eureka Math, Spell Links K-2, SRSD, and Science Programs. Specifically:**
 - Analyze spring 2016 PARCC data to inform teaching and learning and continue analysis in 2016-2017 and 2017-2018 school year of MCAS 2.0 data to set instructional goals.
 - Continue to analyze common grade level assessments to inform teaching and learning.
 - Daily instruction aligned to state, common core standards and new curricula programs.

- Collaborate with the NEF on their continued work on the Science and STEM campaign. Selection and mapping of science programs, units and materials.
- Continued offerings of Science and Literacy Courses- 1.0 and 2.0.
- Determine professional development around science curriculum planning, PK-12.
- Embed tower gardens into grade level curriculum.

GOAL 2: PROVIDE ON-GOING, TIMELY COMMUNICATION TO PARENTS REGARDING DAY TO DAY OPERATIONS, INSTRUCTIONAL PROGRAMS AND SCHOL ACTIVITIES THROUGH A VARIETY OF RESOURCES AND BROADEN OUR OUTREACH TO THE COMMUNITY AT LARGE.

Objectives:

- **Continue to enhance district and school websites with social media connections, electronic forms, and easier navigation.**
 - Post regular communications on the website: Take- a-Look Tuesday, School Calendar, etc.
 - Regular and frequent updates to the Bresnahan Facebook Page.
 - Send out a survey on communication to parents.
 - Invitations to meet with members of the Council on Aging to establish goals for collaboration with the school.
 - Implementation of intergenerational activities with Seniors (i.e: field days)
- **Provide parents and guardians with a comprehensive overview of PK-3 curriculum throughout the school year.**
 - Dissemination of parent curriculum pamphlets to parents (template to CAB leaders- input from <http://www.pta.org/files/3rd%20Grade%20June20.pdf>)
 - Spotlight curricular highlights in school newsletter and local newspapers.
 - Include student writing about curricular programs in the weekly newsletter.
 - Provide a spotlight about the responsive classroom program, social thinking curriculum and safe and supportive school initiatives used throughout the Bresnahan School.
 - Curriculum presentations at coffees with the principals.

GOAL 3: CONTINUE TO DEVELOP PROFESSIONAL RELATIOINSHIPS AMONGST STAFF THAT SUPPORT THE PK-3 SCHOOL COMMUNITY

Objectives:

- **Increase opportunities for students to develop their civic understanding and appreciation of community contributions.**
 - Student-created projects acknowledging community volunteers and contributions that have made an impact on their learning.
 - Work with Council on Aging
- **Continue to implement core ethical values/Clipper Values, expected behaviors, and strategic plan goals.**
- **Increase opportunities for staff to engage in social events both in and outside of school.**
 - Beginning of the year staff social
 - Holiday gathering
 - Painting Party
 - Teacher Appreciation Spring Event

GOAL 4: STRENGTHEN THE INSTRUCTIONAL PROGRAM TO ENSURE THAT ALL LEVELS OF LEARNERS ARE PROVIDED WITH CURRICULUM AND MATERIALS THAT MEET THEIR NEEDS AND ABILITIES THROUGH TIERED INSTRUCTION, THE USE OF TECHNOLOGY AND FLEXIBLE GROUPING

Objectives:

- **Increase learning opportunities for all learners.**
 - Further define WIN (What I Need) time and tiered instruction across the grade levels to better differentiate instruction to meet the needs of all learners across a grade level.
 - Teachers share best practices for differentiation.
 - Flexible groupings across grade levels.
 - Expand co-teaching model.
 - Provide professional development related to technology integration including assistive technology.

GOAL 5: FOSTER A SAFE, POSITIVE, HEALTHY AND INCLUSIVE WHOLE-SCHOOL LEARNING ENVIRONMENT THAT ENABLES STUDENTS, STAFF AND PARENTS TO DEVELOP POSITIVE RELATIONSHIPS WITH ONE ANOTHER; REGULATE THEIR EMOTIONS AND BEHAVIORS; MAINTAIN PHYSICAL AND PSYCHOLOGICAL HEALTH AND WELL-BEING BY ENSURING THAT SERVICES ARE PROVIDED TO PROMOTE STUDENTS' BEHAVIORAL HEALTH, SOCIAL AND EMOTIONAL LEARNING, BULLYING PREVENTION, TRAUMA SENSITIVITY, ABSENTEE REDUCTION, AND DISCIPLINE REFERRAL REDUCTION.

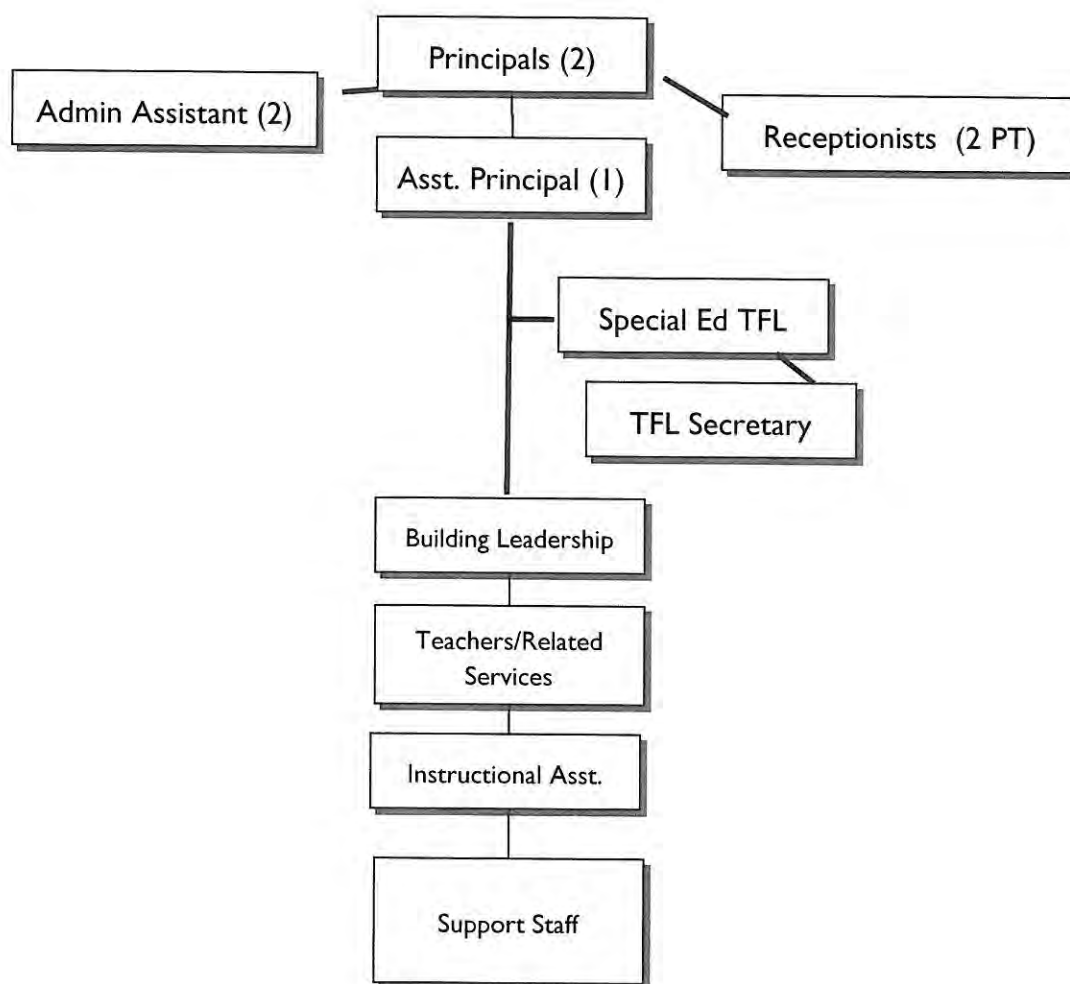
Objectives:

- **The implementation of the Safe and Supportive Schools Competitive School Grant.**
 - Collaborate with the Crisis Team in the implementation of all safe and supportive school procedures.
 - Implement new emergency preparedness guidelines and procedures
 - Collaborate with the members of the Trauma Sensitive Schools groups
 - Continue work towards becoming a Responsive Classroom School
 - Further implementation of the social thinking and zones of regulation curricula
 - Introduce, teach and implement expected behaviors across school environments.
 - Implement new voice level guidelines- 0= silent voice; 1 = inside voice; 2 = outside voice.

PROGRAM AND SERVICES

Special Education	Title I and Math Intervention	Response to Intervention	Before & After School Programs	504 Accommodation Plans	Cultural Events & Field Trips
<ul style="list-style-type: none"> •BEST Program •IDC Program •Language-Based Program •Therapeutic Program •Integrated Preschool Program •Academic Support/ •Co-Teaching Model 	<ul style="list-style-type: none"> •Leveled Literacy Instruction •Reading Recovery •Small Group Instruction •After School Math and Literacy Intervention Support 	<ul style="list-style-type: none"> •Weekly Team Meetings •Short-term intervention model 	<ul style="list-style-type: none"> •YWCA School's Out Program •PTO-Sponsored Fall and Spring After School Enrichment Program 	<ul style="list-style-type: none"> •Accommodation/Modification Plansto support students wtih disabilities under the Americans with Disabilities Act 	<ul style="list-style-type: none"> •Grade Level Field Trips •Cultural Enrichment Assemblies •Artist in Residence Programs •PTO-Sponsored Cultural Night •STEM Expo

F. T. Bresnahan School



F. T. Bresnahan School

	FY15	FY16	FY17	FY17		FY18	FY18			Increase/ Decrease
<u>Kindergarten</u>	<u>Actual</u>	<u>Actual</u>	<u>FTE</u>	<u>Revised</u>	<u>Other Funds</u>	<u>FTE</u>	<u>Proposed</u>	<u>Other Funds</u>	<u>Student</u>	
Professional Salaries	\$ 521,403	\$ 505,975	8.0	\$ 296,104	\$ 300,000	7.0	\$ 176,342	\$ 375,000		\$ (44,762)
Aides	\$ 32,002	\$ 43,431	3.5	\$ 55,792	\$ -	4.5	\$ 90,655			\$ 34,863
Supplies/Materials	\$ 8,000	\$ 12,890		\$ 8,000			\$ 5,300			\$ (2,700)
General Supplies	\$ 3,162	\$ 2,988		\$ 3,000			\$ 9,400			\$ 6,400
Total Kindergarten	\$ 564,567	\$ 565,283		\$ 362,896	\$ 300,000		\$ 281,697	\$ 375,000	130	\$ (6,199)
<u>Pre-School</u>										
Professional Salaries	\$ 309,119	\$ 288,858	4.3	\$ 38,519	\$ 238,000	4.3	\$ 40,499	\$ 238,000		\$ 1,980
Aides	\$ 85,222	\$ 111,956	7.3	\$ 140,797		7.6	\$ 170,815			\$ 30,018
Supplies/Materials	\$ 5,000	\$ 2,522		\$ 7,000			\$ 7,000			\$ -
Total Pre-School	\$ 399,341	\$ 403,336		\$ 186,316	\$ 238,000		\$ 218,314	\$ 238,000	90	\$ 31,998
<u>Grade 1</u>										
Professional Salaries	\$ 536,804	\$ 525,351	7.0	\$ 539,764		8.0	\$ 620,001			\$ 80,237
Supplies/Materials	\$ 8,182	\$ 3,694		\$ 3,500			\$ 800			\$ (2,700)
General Supplies	\$ 2,838	\$ 4,199		\$ 4,200			\$ 6,400			\$ 2,200
Textbooks	\$ 5,318	\$ 1,666		\$ 2,000			\$ 2,500			\$ 500
Total Grade 1	\$ 553,142	\$ 534,910		\$ 549,464			\$ 629,701		141	\$ 80,237
<u>Grade 2</u>										
Professional Salaries	\$ 616,716	\$ 602,086	7.0	\$ 525,822		7.0	\$ 550,864			\$ 25,042
Supplies/Materials	\$ 7,500	\$ 1,400		\$ 1,400			\$ 1,200			\$ (200)
General Supplies	\$ 2,000	\$ 4,996		\$ 5,000			\$ 5,950			\$ 950
Textbooks	\$ 5,300	\$ 2,329		\$ 2,750			\$ 2,000			\$ (750)
Total Grade 2	\$ 631,516	\$ 610,810		\$ 534,972			\$ 560,014		133	\$ 25,042
<u>Grade 3</u>										
Professional Salaries	\$ 546,273	\$ 527,038	8.0	\$ 635,606		7.0	\$ 589,817			\$ (45,789)
Supplies/Materials	\$ 6,771	\$ 3,243		\$ 3,300			\$ 1,200			\$ (2,100)
General Supplies	\$ 2,500	\$ 4,171		\$ 4,200			\$ 5,900			\$ 1,700
Textbooks	\$ 6,700	\$ 1,929		\$ 2,500			\$ 1,500			\$ (1,000)
Total Grade 3	\$ 562,244	\$ 536,381		\$ 645,606			\$ 598,417		130	\$ (47,189)
<u>Technology</u>										
Professional Salaries	\$ 51,253	\$ 33,061					\$ -			\$ -
Supplies/Materials	\$ 60	\$ -		\$ -			\$ 2,380			\$ 2,380
Software	\$ 12,580	\$ 14,036		\$ 11,816			\$ 14,800			\$ 2,984
Equipment Purchase	\$ 16,826	\$ -		\$ -			\$ 3,600			\$ 3,600
Total Technology	\$ 80,719	\$ 47,097		\$ 11,816			\$ 20,780		624	\$ 8,964
<u>Music</u>										
Professional Salaries	\$ 81,492	\$ 82,252	1.0	\$ 75,946		1.0	\$ 58,833			\$ (17,113)
Supplies/Materials	\$ 227	\$ 2,185		\$ 2,197			\$ 2,500			\$ 303
Total Music	\$ 81,719	\$ 84,437		\$ 78,143			\$ 61,333			\$ (16,810)
<u>Art</u>										
Professional Salaries	\$ 93,020	\$ 95,790	1.0	\$ 83,323		1.0	\$ 84,780			\$ 1,457
Supplies/Materials	\$ 5,250	\$ 3,176		\$ 3,800			\$ 4,250			\$ 450
Equipment Purchase	\$ 1,200	\$ -								\$ -
Total Art	\$ 99,470	\$ 98,966		\$ 87,123			\$ 89,030			\$ 1,907
<u>Physical Education</u>										
Professional Salaries	\$ 164,050	\$ 168,238	2.2	\$ 167,123		2.2	\$ 172,157			\$ 5,034
Supplies/Materials	\$ 500	\$ 447		\$ -			\$ 1,000			\$ 1,000
Total Physical Education	\$ 164,550	\$ 168,685		\$ 167,123			\$ 173,157			\$ 6,034
<u>Special Education</u>										
Professional Salaries	\$ 996,417	\$ 694,400	11.9	\$ 872,250		12.00	\$ 902,171			\$ 29,921
OT/PT		\$ 142,398	3.0	\$ 218,618		3.0	\$ 230,425			\$ 11,807
Speech/Language Spec	\$ -	\$ 217,664	3.5	\$ 229,297		3.5	\$ 240,682			\$ 11,385
Aides	\$ 327,995	\$ 440,151	16.4	\$ 158,419	\$ 281,629	15.5	\$ 94,644	\$ 282,000		\$ (63,404)
Supplies/Materials	\$ 2,813	\$ 1,401		\$ 1,500			\$ 6,000			\$ 4,500
Total Special Education	\$ 1,327,225	\$ 1,496,014		\$ 1,480,084	\$ 281,629		\$ 1,473,922	\$ 282,000	55	\$ (5,791)

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Approved	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY Other Funds	Increase/ Decrease
Instructional Materials									
Supplies/Materials	\$ 5,500	\$ 7,782		\$ 3,978			\$ 3,500		\$ (478)
Supplies/Materials				\$ 4,000			\$ 4,900		\$ 900
General Supplies	\$ 24,600	\$ 18,583		\$ 20,800			\$ 3,900		\$ (16,900)
General Supplies				\$ -			\$ 6,600		\$ 6,600
Equipment Maintenance	\$ 22,820	\$ 21,647		\$ 25,000			\$ 27,500		\$ 2,500
Total Instructional Materials	\$ 52,920	\$ 48,013		\$ 53,778			\$ 46,400		\$ (7,378)
Guidance									
Professional Salaries	\$ 120,746	\$ 129,873	2.0	\$ 137,035		2.0	\$ 126,070		\$ (10,965)
Supplies/Materials	\$ 1,000	\$ -		\$ -			\$ 1,500		\$ 1,500
Total Guidance	\$ 121,746	\$ 129,873		\$ 137,035			\$ 127,570	624	\$ (9,465)
Library									
Textbooks	\$ 6,990	\$ -		\$ -			\$ 2,207		\$ 2,207
Professional Salaries	\$ 74,963	\$ 85,753	1.2	\$ 84,499		1.3	\$ 81,349		\$ (3,150)
Supplies/Materials	\$ 2,630	\$ 2,302		\$ 800			\$ 800		\$ -
Software	\$ 1,200	\$ 1,200		\$ 1,200			\$ 1,200		\$ -
Publications	\$ -	\$ -		\$ -					\$ -
AV Materials	\$ 1,700	\$ -		\$ -					\$ -
Total Library	\$ 87,483	\$ 89,255		\$ 86,499			\$ 85,556	624	\$ (943)
Math Intervention									
Professional Salaries	\$ -	\$ 46,990	1.0	\$ 49,541		1.0	\$ 52,100		\$ 2,559
Total Math	\$ -	\$ 46,990		\$ 49,541			\$ 52,100		\$ 2,559
STEM									
Professional Salaries	\$ -	\$ -	0.8	\$ 59,340		1.0	\$ 64,965		\$ 5,625
Total STEM	\$ -	\$ -		\$ 59,340			\$ 64,965		\$ 5,625
Literacy/Title 1									
Professional Salaries	\$ 285,412	\$ 256,823	4.0	\$ 176,329	\$ 140,000	4.0	\$ 185,215	\$ 150,000	\$ 18,886
Total Literacy/Title 1	\$ 285,412	\$ 256,823		\$ 176,329	\$ 140,000		\$ 185,215	\$ 150,000	\$ 18,886
Operation of Plant									
Custodian	\$ 229,192	\$ 230,578	5.0	\$ 236,383		5.0	\$ 239,927		\$ 3,544
Uniforms	\$ 500	\$ 600		\$ 600			\$ 600		\$ -
Custodial Supplies	\$ 21,000	\$ 18,439		\$ 21,000			\$ 21,000		\$ -
Electric	\$ 95,000	\$ 116,661		\$ 123,000			\$ 120,000		\$ (3,000)
Gas	\$ 50,000	\$ 19,054		\$ 35,200			\$ 32,000		\$ (3,200)
Telephone	\$ 7,000	\$ 6,025		\$ 8,000			\$ 8,000		\$ -
Equipment Maintenance	\$ 1,000	\$ 1,216		\$ 2,000			\$ 2,000		\$ -
Equipment Purchase	\$ 2,500	\$ 1,820		\$ 2,500			\$ 2,500		\$ -
Total Operations of Plant	\$ 406,192	\$ 394,393		\$ 428,683			\$ 426,027		\$ (2,656)
Maintenance of Plant									
Grounds/Other	\$ 2,000	\$ 1,395		\$ 4,000			\$ 4,000		\$ -
Contracted Services	\$ 10,000	\$ 13,134		\$ 12,000			\$ 16,000		\$ 4,000
Service Contracts	\$ 6,000	\$ 14,998		\$ 22,000			\$ 22,000		\$ -
Total Maint of Plant	\$ 18,000	\$ 29,527		\$ 38,000			\$ 42,000		\$ 4,000
Administration									
Principals	\$ 295,572	\$ 308,296	3.0	\$ 311,403		3.0	\$ 323,130		\$ 11,727
Secretary	\$ 142,104	\$ 145,904	3.6	\$ 150,540		3.6	\$ 146,089		\$ (4,451)
Supplies/Materials	\$ 6,000	\$ 2,472		\$ 2,500			\$ 2,090		\$ (410)
Memberships	\$ 1,855	\$ 1,650		\$ 2,300			\$ 1,779		\$ (521)
Printing	\$ 600	\$ 554		\$ 600			\$ 700		\$ 100
Postage	\$ 1,750	\$ 269		\$ 1,750			\$ 1,750		\$ -
Conferences/Workshop							\$ 3,000		\$ 3,000
Equipment							\$ 250		\$ 250
Total Administration	\$ 447,881	\$ 459,144		\$ 469,093			\$ 478,788		\$ 9,695
Substitutes									
Substitutes	\$ 99,000	\$ 95,739		\$ 99,000		1.0	\$ 16,704		\$ 16,704
Total Substitute	\$ 99,000	\$ 95,739		\$ 99,000			\$ 115,704		\$ 16,704
Total Bresnahan School	\$ 5,983,127	\$ 6,095,676	101.7	\$ 5,700,840	\$ 959,629	101.4	\$ 5,730,690	\$ 1,045,000	\$ 115,221

Summary by Program				
<i>Francis T. Bresnahan Elementary School</i>				
<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Kindergarten	\$ 662,896	\$ 656,697	\$ (6,199)	-0.9%
Pre-School	\$ 424,316	\$ 456,314	\$ 31,998	7.5%
Grade 1	\$ 549,464	\$ 629,701	\$ 80,237	14.6%
Grade 2	\$ 534,972	\$ 560,014	\$ 25,042	4.7%
Grade 3	\$ 645,606	\$ 598,417	\$ (47,189)	-7.3%
Literacy/Title 1	\$ 316,329	\$ 335,215	\$ 18,886	6.0%
Math Intervention	\$ 49,541	\$ 52,100	\$ 2,559	5.2%
Technology	\$ 11,816	\$ 20,780	\$ 8,964	75.9%
Music	\$ 78,143	\$ 61,333	\$ (16,810)	-21.5%
Art	\$ 87,123	\$ 89,030	\$ 1,907	2.2%
Physical Education	\$ 167,123	\$ 173,157	\$ 6,034	3.6%
Special Education	\$ 1,761,713	\$ 1,755,922	\$ (5,791)	-0.3%
Instructional Materials	\$ 53,778	\$ 46,400	\$ (7,378)	-13.7%
STEM	\$ 59,340	\$ 64,965	\$ 5,625	9.5%
Guidance	\$ 137,035	\$ 127,570	\$ (9,465)	-6.9%
Library	\$ 86,499	\$ 85,556	\$ (943)	-1.1%
Operation of Plant	\$ 428,683	\$ 426,027	\$ (2,656)	-0.6%
Maintenance of Plant	\$ 38,000	\$ 42,000	\$ 4,000	10.5%
School Administration	\$ 469,093	\$ 478,788	\$ 9,695	2.1%
Substitutes/Fellows	\$ 99,000	\$ 115,704	\$ 16,704	16.9%
Totals	\$ 6,660,469	\$ 6,775,690	\$ 115,221	1.73%

EDWARD G. MOLIN UPPER ELEMENTARY

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administrator	1	1	1
Clerical	1	1	1
Custodial	1	1	1
Professional Staff	31	30.5	31.7
Instructional Assistants	9.6	9.6	11.6
Total Full Time-Equivalents	43.6	43.1	46.3

FY2017 ACCOMPLISHMENTS

- STEM Increase in Position due to NEF funding from .4 to .7
- STEM program collaboration on vertical alignment with Bresnahan and Nock
- NGSS-Science Units piloted and chosen
- Extend understanding of STAR 360 reports and core progression
- SRSD PD & updating of pre and post assessments for each genre
- SRSD team scoring &
- Hour of Code-now a yearly tradition at Molin
- Eureka Math-implementation of workshop model
- Literacy and Math Interventionists-served over 100 students each grade
- Assembly: Berkshire Hills Music Academy-musicians speaking about their specific disabilities
- Beginning implementation of "Accountable Talk" to increase student discussion
- Teachers working in PLC groups around strategic plan topics of interest
- Refine and Implement Schoolwide Expectations and Voice Levels
- Staff education on trauma-sensitive (safe and supportive) schools and impact of trauma on learning
- 18 Molin staff have taken "Impact of Trauma on Learning" class offered by Lesley University
- Introduction of "Clipper Values" via Molin student assemblies
- Staff education on the importance of teacher-student relationships and social emotional well-being
- Digital Citizenship taught in Technology class

- Fourth year of Yoga program for students
- Girls Inc. course taught to small groups in grade 4 and grade 5
- Mindful Mondays continue

FY2018 GOALS & OBJECTIVES

GOAL 1: INTEGRATION OF SCIENCE, LITERACY, AND STEM

Objectives:

- Increase STEM position from .4 to 1.0
- PD for teachers on how to integrate across curriculum areas.
- STEM teacher co-teaching units with classroom teachers
- Beginning creation of “Makerspace”
- Purchase of new science materials aligned with NGSS and materials for STEM/Technology integration.
- NGSS aligned science units/programs chosen and implemented.

GOAL 2: STRENGTHEN STAFF UNDERSTANDING AND ABILITY TO MEET NEEDS OF INCREASING POPULATION OF STUDENTS WITH SOCIAL, EMOTIONAL, AND BEHAVIORAL NEEDS

Objectives:

- PD by experts in areas of anxiety, challenging behaviors, mindfulness, etc.
- Create “calming corner” in each classroom
- Continued support to families-book chats, outside referrals, meeting with counselors/psychologist.
- Continue implementation of Mindfulness practices, Zones of Regulation, Yoga, etc.
- PD on creating trauma-sensitive schools
- Beginning work on PBIS
- Significant number of incoming students on IEPs and with social-emotional challenges requiring us to have a 3rd co-taught class in the 4th grade
- First “Back to School Molin Picnic” to occur in August

GOAL 3: INCREASE UTILIZATION OF DATA TO GUIDE INSTRUCTION AND MEASURE STUDENT GROWTH.

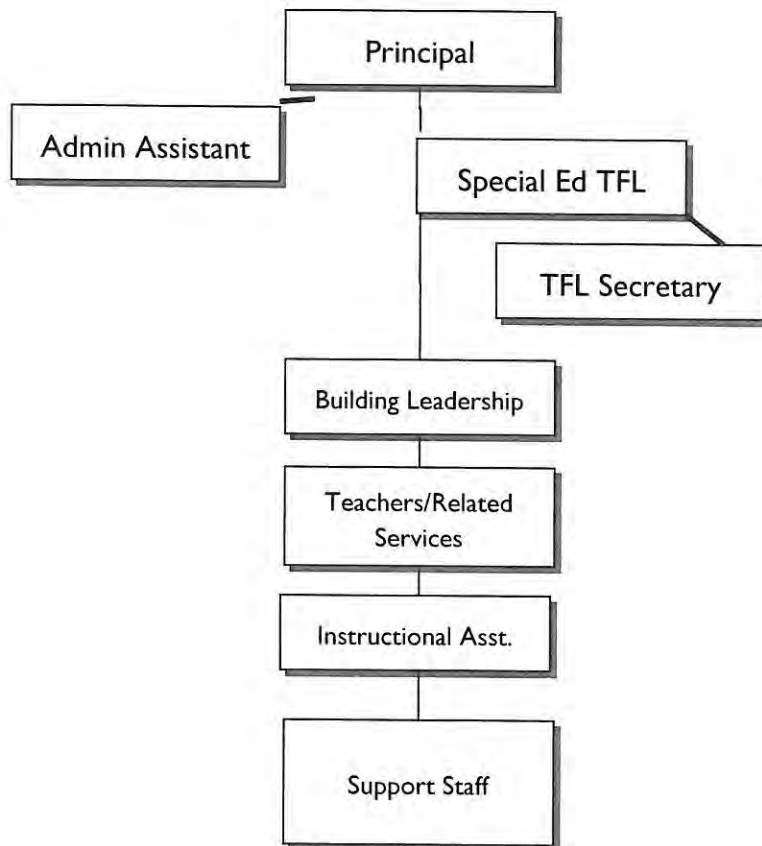
Objectives:

- Regular data meetings to look at student writing assessments in each genre
- Continue implementation of math workshop model allowing for small group interventions in class
- Provide PD on analyzing data and using it to inform instruction
- Reading and Math interventionist to support students in “On Watch” and “Intervention” categories

• **PROGRAM & SERVICES OUTSIDE OF CORE CURRICULUM**

- | | |
|---------------------------------------|-------------------------------|
| -STEM Class | -SPED Co-Taught Model |
| -After-School Art Classes | -Orchestra, Band |
| -Zones of Regulation | -Impact of Trauma on Learning |
| -Technology Class | -ELL |
| -Wellness Class | -Mindfulness |
| -Digital Citizenship | -Girls Inc. |
| -SEI Certified Teachers/
Principal | -Yoga |
| -Universal Supports | -BOKS Program |
| -After-School Academic Support | -Ski Program |
| -Literacy and Math Interventionist | -Language-Based Program |
| -Social Skills Groups | |

Edward G. Molin School



Edward G. Molin School

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Approved	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Students	Increase/ Decrease
Grade 4										
Professional Salaries	\$ 569,769	\$ 584,324	8.0	\$ 609,935		8.0	\$ 628,356			\$ 18,421
Supplies/Materials	\$ 11,115	\$ 8,562		\$ 9,000			\$ 12,000			\$ 3,000
Total Grade 4	\$ 580,884	\$ 592,886		\$ 618,935			\$ 640,356		173	\$ 21,421
Grade 5										
Professional Salaries	\$ 534,790	\$ 588,466	8.0	\$ 605,813		8.0	\$ 631,469			\$ 25,656
Supplies/Materials	\$ 9,865	\$ 8,251		\$ 9,000			\$ 11,000			\$ 2,000
Total Grade 5	\$ 544,655	\$ 596,717		\$ 614,813			\$ 642,469		145	\$ 27,656
Technology										
Professional Salaries	\$ 22,101	\$ 23,717	0.4	\$ 25,555		0.4	\$ 26,875			\$ 1,321
Supplies/Materials	\$ 2,387	\$ -		\$ -			\$ 2,000			\$ 2,000
Equipment purchase	\$ -	\$ 1,263		\$ 3,000			\$ 5,000			\$ 2,000
Software	\$ 5,000	\$ 2,195		\$ 5,000			\$ 9,000			\$ 4,000
Total Technology	\$ 29,488	\$ 27,175		\$ 33,555			\$ 42,875		318	\$ 9,321
Tech Ed										
Professional Salaries	\$ -	\$ 29,856	0.4	\$ -		-	\$ -			\$ -
Supplies/Materials				\$ -			\$ -			\$ -
Total Tech Ed	\$ -	\$ 29,856		\$ -			\$ -			\$ -
STEM										
Professional Salaries	\$ -	\$ 27,080	0.4	\$ 29,003		1.0	\$ 73,776			\$ 44,773
Supplies/Materials				\$ -			\$ 6,500			\$ 6,500
Total STEM	\$ -	\$ 27,080		\$ 29,003			\$ 80,276		318	\$ 51,273
Music										
Professional Salaries	\$ 25,794	\$ 28,995	0.5	\$ 31,256		0.5	\$ 32,871			\$ 1,615
Supplies/Materials	\$ 613	\$ 1,381		\$ 1,000			\$ 3,500			\$ 2,500
Total Music	\$ 26,407	\$ 30,377		\$ 32,256			\$ 36,371		318	\$ 4,115
Art										
Professional Salaries	\$ 58,456	\$ 61,683	0.8	\$ 47,350		0.8	\$ 50,015			\$ 2,665
Supplies/Materials	\$ 3,400	\$ 3,349		\$ 3,000			\$ 5,500			\$ 2,500
Total Art	\$ 61,856	\$ 65,032		\$ 50,350			\$ 55,515		318	\$ 5,165
Physical Education										
Professional Salaries	\$ 84,039	\$ 86,856	1.2	\$ 89,285		1.2	\$ 93,009			\$ 3,724
Supplies/Materials	\$ 536	\$ 1,456		\$ -			\$ 3,500			\$ 3,500
Total Physical Education	\$ 84,575	\$ 88,313		\$ 89,285			\$ 96,509		318	\$ 7,224
Special Education										
Professional Salaries	\$ 667,773	\$ 554,914	8.6	\$ 606,669		8.6	\$ 624,138			\$ 17,469
OT/PT	\$ -	\$ 33,000	0.7	\$ 53,556		0.7	\$ 52,152			\$ (1,404)
Aides	\$ 225,594	\$ 210,559	9.6	\$ -	\$ 218,371	11.6	\$ 68,612	\$ 218,000		\$ 68,241
Supplies/Materials	\$ 1,812	\$ 3,129		\$ 3,000			\$ 6,000			\$ 3,000
Total Special Education	\$ 895,179	\$ 801,602		\$ 663,225	\$ 218,371		\$ 750,902	\$ 218,000	70	\$ 87,306
Instructional Materials										
Supplies/Materials	\$ 20,046	\$ 19,891		\$ 23,000			\$ 28,500			\$ 5,500
Equipment Maintenance	\$ 14,205	\$ 9,020		\$ 15,000			\$ 17,000			\$ 2,000
Total Instructional Materials	\$ 34,251	\$ 28,911		\$ 38,000			\$ 45,500			\$ 7,500
Guidance										
Professional Salaries	\$ 32,846	\$ 60,135	1.0	\$ 63,885		1.0	\$ 65,891			\$ 2,006
Supplies/Materials	\$ 1,200	\$ 2,514		\$ 2,500			\$ 4,000			\$ 1,500
Textbooks	\$ 800	\$ 856		\$ 1,000			\$ 2,500			\$ 1,500
Total Guidance	\$ 34,846	\$ 63,505		\$ 67,385			\$ 72,391		318	\$ 5,006
Library										
Professional Salaries	\$ 37,992	\$ 38,945	0.5	\$ 40,692		0.5	\$ 41,404			\$ 712
Aides				\$ -		-	\$ -			\$ -
Supplies/Materials	\$ 4,000	\$ -		\$ -			\$ 5,000			\$ 5,000
Total Library	\$ 41,992	\$ 38,945		\$ 40,692			\$ 46,404		318	\$ 5,712
Operation of Plant										
Custodian	\$ 52,057	\$ 48,848	1.0	\$ 49,704		1.0	\$ 50,450			\$ 746
Telephone	\$ 2,254	\$ 1,194		\$ 2,200			\$ 2,200			\$ -

	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18		Increase/
<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>FTE</u>	<u>Approved</u>	<u>Other Funds</u>	<u>FTE</u>	<u>Proposed</u>	<u>Other Funds</u>		<u>Decrease</u>
Equipment Maintenance	\$ 2,000	\$ 1,784		\$ 2,000			\$ 2,000			\$ -
Equipment Purchase				\$ -			\$ 2,500			\$ 2,500
Total Operation of Plant	\$ 56,311	\$ 51,826		\$ 53,904			\$ 57,150			\$ 3,246
Administration										
Principals	\$ 101,507	\$ 106,058	1.0	\$ 108,179		1.0	\$ 110,343			\$ 2,164
Secretary	\$ 40,735	\$ 39,532	1.0	\$ 40,296		1.0	\$ 40,687			\$ 391
Memberships	\$ -	\$ 294		\$ 1,000			\$ 2,000			\$ 1,000
Publications	\$ -	\$ 928		\$ 500			\$ 1,000			\$ 500
Supplies/Materials	\$ 7,029	\$ 4,814		\$ 4,538			\$ 6,000			\$ 1,462
Postage	\$ 1,500	\$ 1,500		\$ 1,500			\$ 1,500			\$ -
Total Administration	\$ 150,771	\$ 153,126		\$ 156,013			\$ 161,530			\$ 5,517
Substitutes										
Fellows										
Substitutes	\$ 52,250	\$ 35,865		\$ 45,000		1.0	\$ 16,704			\$ 16,704
							\$ 45,000			\$ -
Total Substitute	\$ 52,250	\$ 35,865		\$ 45,000			\$ 61,704			\$ 16,704
Total Molin School	\$ 2,593,465	\$ 2,631,216	43.1	\$ 2,532,416	\$ 218,371	46.3	\$ 2,789,952	\$ 218,000		\$ 257,166

Summary by Program				
<i>Edward G. Molin Upper Elementary School</i>				
<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Grade 4	\$ 618,935	\$ 640,356	\$ 21,421	3.5%
Grade 5	\$ 614,813	\$ 642,469	\$ 27,656	4.5%
Technology	\$ 33,555	\$ 42,875	\$ 9,321	27.8%
Music	\$ 32,256	\$ 36,371	\$ 4,115	12.8%
Art	\$ 50,350	\$ 55,515	\$ 5,165	10.3%
Physical Ed/Wellness	\$ 89,285	\$ 96,509	\$ 7,224	8.1%
Special Education	\$ 881,596	\$ 968,902	\$ 87,306	9.9%
Instructional Materials	\$ 38,000	\$ 45,500	\$ 7,500	19.7%
Guidance	\$ 67,385	\$ 72,391	\$ 5,006	7.4%
STEM	\$ 29,003	\$ 80,276	\$ 51,273	176.8%
Library	\$ 40,692	\$ 46,404	\$ 5,712	14.0%
Operation of Plant	\$ 53,904	\$ 57,150	\$ 3,246	6.0%
School Administration	\$ 156,013	\$ 161,530	\$ 5,517	3.5%
Substitutes/Fellows	\$ 45,000	\$ 61,704	\$ 16,704	37.1%
Totals	\$ 2,750,787	\$ 3,007,952	\$ 257,166	9.35%

R. A. NOCK MIDDLE SCHOOL

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administrator	2.0	2.0	2.0
Clerical	2.0	2.0	2.0
Custodial	4.0	4.0	4.0
Professional Staff	47.9	47.9	49.10
Instructional Assistants	11.8	11.0	11.0
Total Full Time-Equivalents	67.4	66.9	68.1

FY2017 ACCOMPLISHMENTS

- Professional development with Facing History and Ourselves with a focus on interdisciplinary unit development around Holocaust Studies and the Civil Rights Movement as well as strategies for school-wide initiatives to address issues of diversity.
- Professional Learning Communities Teams addressing strategic and other initiatives including: schedule, handbook, behavioral supports, transitions, community/culture, and lunchtime. The PLC teams have recommended and implemented a number of ideas including a full schedule change for FY 2018.
- Project-based and place-based learning continues to grow across all content areas with an integration of the art and engineering department into a number of projects.
- Staff development to build a positive climate and culture among the faculty has led to programs to build collaboration among staff and support staff initiatives.
- Wellness and counseling teams continue to build intervention and prevention programs (e.g. Stress Management 6-session class) to address students' mental health needs.
- Faculty initiatives support many small-group and after school opportunities including a Model UN program, an engineering project to 3D print prosthetic hands, a before-school yoga program, and an after school Rubic cube club.
- Fourth year of Yoga program for students
- Girls Inc. course taught to small groups in grade 4 and grade 5
- Mindful Mondays continue

FY2018 GOALS & OBJECTIVES

GOAL 1: REIMAGINE TEACHING AND LEARNING

Objectives:

- Implement new schedule with long block
- Focus on developing project-based and student-directed curricula
- Continue to build middle school model for language-based programming
- Build capacity for using innovative assessment data to measure the impact of our curricula (including Star 360 and classroom assessment)

GOAL 2: PROVIDE SUPPORTS SO THAT ALL STUDENTS ARE READY AND ABLE TO LEARN

Objectives:

- Create a school-wide approach to building a positive climate and culture, addressing behavioral concerns, and supporting at-risk children
- Professional development in the area of Trauma-free schools and Positive Behavioral Supports
- Expand lunchtime opportunities for students, create a warm and inviting cafe environment
- Build staff skills, programs and space capacity for preventing and intervening unexpected behaviors (e.g. create a mindfulness/wellness space to support programming by wellness, counseling and teaching staff)

GOAL 3: CREATE A CULTURE THAT CULTIVATES THE BEST OF EVERYONE

Objectives:

- Continue staff development programs to establish high performing teams
- Build strong parent partnerships through existing avenues (PTO, School Council, parent volunteers)

• PROGRAM & SERVICES OUTSIDE OF CORE CURRICULUM

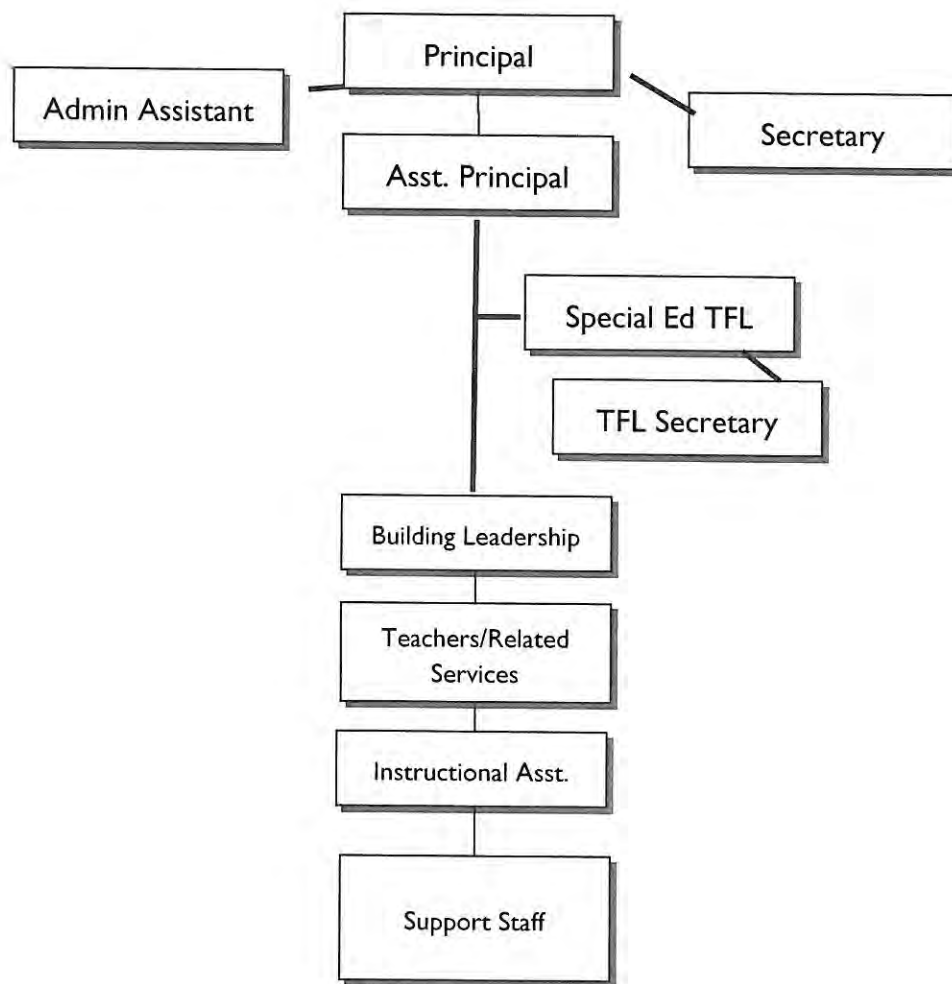
-Exploratory rotation includes: Spanish, Engineering, Music Technology, Chorus, Band, Orchestra, Wellness, Physical Education, Art, and Discovering History

-Supports for all students include: intervention for academic and executive function skill building, stress management classes, social skills groups, counseling, lunch-bunches for peer modeling, responsive disciplinary interventions, library resources, nursing support and intervention, Signs of Suicide Program, Asset Building curriculum, after school extra help, homework club

-Special Education programs include: Language Based Program, Applied Behavioral Analysis Program, Inclusion classes with both co-taught and supported teaching models, speech and language support or intervention, physical and occupational therapies, counseling support and intervention

-After school programs include: Dramatic and musical theater, Model United Nations, Sports (field hockey, cross country, track, volleyball, and open gym), Art club, engineering drop-in space,

R. A. Nock Middle School



R. A. Nock Middle School

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Approved	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Students Served	Increase/ Decrease
Grade 6										
Professional Salaries	\$ 530,264	\$ 555,112	8.0	\$ 570,840		8.0	\$ 590,675			\$ 19,835
Supplies/Materials	\$ 4,000	\$ 3,490		\$ 3,000			\$ 3,500			\$ 500
Total Grade 6	\$ 534,264	\$ 558,602		\$ 573,840			\$ 594,175		188	\$ 20,335
Grade 7										
Professional Salaries	\$ 564,315	\$ 575,333	8.0	\$ 588,680		8.0	\$ 608,123			\$ 19,443
Supplies/Materials	\$ 4,000	\$ 2,791		\$ 3,000			\$ 3,500			\$ 500
Total Grade 7	\$ 568,315	\$ 578,124		\$ 591,680			\$ 611,623		163	\$ 19,943
Grade 8										
Professional Salaries	\$ 557,408	\$ 545,519	8.0	\$ 545,749		8.0	\$ 559,107			\$ 13,358
Supplies/Materials	\$ 4,000	\$ 3,473		\$ 3,000			\$ 3,500			\$ 500
Total Grade 8	\$ 561,408	\$ 548,992		\$ 548,749			\$ 562,607		193	\$ 13,858
World Language										
Professional Salaries	\$ 70,942	\$ 74,355	1.0	\$ 75,842		2.0	\$ 136,640			\$ 60,798
Supplies/Materials	\$ 1,200	\$ -		\$ 500			\$ 11,500			\$ 11,000
Total World Language	\$ 72,142	\$ 74,355		\$ 76,342			\$ 148,140		544	\$ 71,798
Technology										
Professional Salaries	\$ 55,299	\$ 35,577	0.6	\$ 38,332		0.6	\$ 40,313			\$ 1,981
Supplies/Materials	\$ -	\$ 7,335		\$ 600			\$ 600			\$ -
Software	\$ 8,000	\$ 7,009		\$ 4,600			\$ 4,600			\$ -
Equipment Purchase	\$ -	\$ -		\$ 2,028			\$ 18,000			\$ 15,972
Equipment Maintenance	\$ 2,000	\$ -		\$ 1,000			\$ -			\$ (1,000)
Total Technology	\$ 65,299	\$ 49,921		\$ 46,560			\$ 63,513		544	\$ 16,953
Reading Specialist										
Professional Salaries	\$ -	\$ 21,725	0.5	\$ 23,388		0.5	\$ 24,596			\$ 1,208
Total Reading	\$ -	\$ 21,725		\$ 23,388			\$ 24,596			\$ 1,208
Music										
Professional Salaries	\$ 91,840	\$ 98,923	1.5	\$ 103,764		1.5	\$ 106,647			\$ 2,883
Supplies/Materials	\$ -	\$ -		\$ 500			\$ 500			\$ -
Band	\$ 1,500	\$ 539		\$ -						\$ -
Chorus	\$ 1,500	\$ 700		\$ -						\$ -
Memberships	\$ 1,000	\$ 137		\$ 1,000			\$ 1,000			\$ -
Equipment Maintenance	\$ 1,000	\$ 335		\$ 1,000			\$ 1,000			\$ -
Training/Expeditionary Learn.	\$ 2,000	\$ 1,770		\$ 1,500			\$ 1,500			\$ -
Equipment Purchase/Rental	\$ 1,781	\$ -		\$ 500			\$ 500			\$ -
Total Music	\$ 100,621	\$ 102,404		\$ 108,264			\$ 111,147		544	\$ 2,883
Art										
Professional Salaries	\$ 48,048	\$ 50,600	1.2	\$ 71,026		1.2	\$ 75,023			\$ 3,997
Supplies/Materials	\$ 4,000	\$ 5,890		\$ 6,000			\$ 7,500			\$ 1,500
Total Art	\$ 52,048	\$ 56,490		\$ 77,026			\$ 82,523			\$ 5,497
Physical Education										
Professional Salaries	\$ 125,492	\$ 130,285	1.8	\$ 133,928		1.8	\$ 139,513			\$ 5,585
Supplies/Materials	\$ 3,719	\$ 1,500		\$ 500			\$ 500			\$ -
Equipment Purchase	\$ 4,000	\$ 2,861		\$ 4,000			\$ 4,000			\$ -
Total Physical Education	\$ 133,211	\$ 134,646		\$ 138,428			\$ 144,013		544	\$ 5,585
Special Education										
Professional Salaries	\$ 876,450	\$ 939,822	12.7	\$ 859,373		12.7	\$ 885,097			\$ 25,724
OT/PT			0.7	\$ 53,556		0.9	\$ 67,246			\$ 13,690
Aides	\$ 269,690	\$ 234,216	11.0	\$ 228,043		11.0	\$ 251,110			\$ 23,067
Supplies/Materials	\$ 3,982	\$ 2,852		\$ 3,000			\$ 3,500			\$ 500
Total Special Education	\$ 1,150,122	\$ 1,176,890		\$ 1,143,972			\$ 1,206,953		77	\$ 62,981
Instructional Materials										
IMC Aide	\$ 10,167	\$ 14,535	0.4	\$ 9,100		0.4	\$ 9,292			\$ 192
General Supplies	\$ 13,000	\$ 20,557		\$ 17,000			\$ 30,000			\$ 13,000
V Materials	\$ 3,000	\$ 236		\$ 3,000			\$ 3,000			\$ -
Equipment Maintenance	\$ 35,000	\$ 33,756		\$ 35,000			\$ 35,000			\$ -
Total Instructional Materials	\$ 61,167	\$ 69,084		\$ 64,100			\$ 77,292			\$ 13,192

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Approved	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Guidance									
Professional Salaries	\$ 69,370	\$ 117,250	2.0	\$ 123,612		2.0	\$ 130,832		\$ 7,220
Supplies/Materials	\$ 1,800	\$ -		\$ -					\$ -
Total Guidance	\$ 71,170	\$ 117,250		\$ 123,612			\$ 130,832	544	\$ 7,220
Pre-Engineering									
Professional Salaries	\$ 68,948	\$ 44,785	1.0	\$ 77,884		1.0	\$ 79,246		\$ 1,362
Supplies/Materials	\$ 6,550	\$ 5,511		\$ 4,000			\$ 4,500		\$ 500
Software	\$ 1,500	\$ 1,488		\$ 1,500			\$ 1,500		\$ -
Equipment Purchase	\$ -	\$ -		\$ 2,000			\$ 2,000		\$ -
General Supplies	\$ 2,450	\$ 1,949		\$ 4,000			\$ 4,500		\$ 500
Total Pre-Engineering	\$ 79,448	\$ 53,733		\$ 89,384			\$ 91,746		\$ 2,362
Library									
Textbooks	\$ 3,500	\$ 1,281		\$ 2,024			\$ 2,500		\$ 476
Professional Salaries	\$ 37,992	\$ 38,945	0.5	\$ 40,692		0.5	\$ 41,404		\$ 712
Supplies/Materials	\$ 3,500	\$ 1,052		\$ -			\$ 1,000		\$ 1,000
Software	\$ 3,000	\$ 3,211		\$ 3,700			\$ 4,000		\$ 300
Publications	\$ 2,000	\$ 619		\$ 1,000			\$ 1,000		\$ -
Memberships	\$ 1,000	\$ -		\$ -					\$ -
Equipment Maintenance	\$ 3,000	\$ 831		\$ -					\$ -
Total Library	\$ 53,992	\$ 45,939		\$ 47,416			\$ 49,904	544	\$ 2,488
Student Activities									
Professional Salaries	\$ 13,000	\$ 5,500		\$ 13,000			\$ 13,000		\$ -
Awards	\$ 5,000	\$ 2,979		\$ 3,000			\$ 3,300		\$ 300
Total Student Activity	\$ 18,000	\$ 8,479		\$ 16,000			\$ 16,300		\$ 300
Operation of Plant									
Custodian	\$ 189,687	\$ 225,979	4	\$ 201,239		4	\$ 204,258		\$ 3,019
Uniforms	\$ 700	\$ 700		\$ 700			\$ 700		\$ -
Custodial Supplies	\$ 18,000	\$ 19,864		\$ 20,000			\$ 20,000		\$ -
Electric	\$ 145,000	\$ 113,866		\$ 132,300			\$ 125,000		\$ (7,300)
Gas	\$ 40,000	\$ 30,162		\$ 46,000			\$ 42,000		\$ (4,000)
Telephone	\$ 12,000	\$ 7,452		\$ 12,000			\$ 12,000		\$ -
Equipment Maintenance	\$ 2,000	\$ 115		\$ 2,000			\$ 3,000		\$ 1,000
Equipment Purchase/Rental	\$ 2,000	\$ -		\$ 2,000			\$ 10,000		\$ 8,000
Total Operation of Plant	\$ 409,387	\$ 398,137		\$ 416,239			\$ 416,958		\$ 719
Maintenance of Plant									
Grounds/Other	\$ 15,000	\$ 12,801		\$ 16,000			\$ 7,000		\$ (9,000)
Contracted Services	\$ 15,000	\$ 17,939		\$ 16,000			\$ 18,000		\$ 2,000
Building/Contracted Services	\$ 8,300	\$ 15,769		\$ 20,000			\$ 20,000		\$ -
Total Maintenance of Plant	\$ 38,300	\$ 46,509		\$ 52,000			\$ 45,000		\$ (7,000)
Administration									
Principals	\$ 205,729	\$ 214,370	2.0	\$ 214,041		2.0	\$ 204,000		\$ (10,041)
Secretary	\$ 82,775	\$ 89,320	2.0	\$ 90,896		2.0	\$ 90,918		\$ 22
Supplies/Materials	\$ 2,200	\$ 3,519		\$ 3,500			\$ 3,500		\$ -
Publications	\$ 1,400	\$ 436		\$ 900			\$ 900		\$ -
Memberships	\$ 1,200	\$ 825		\$ 1,200			\$ 1,200		\$ -
Printing	\$ 2,000	\$ 887		\$ 2,000			\$ 2,000		\$ -
Postage	\$ 3,500	\$ 4,690		\$ 3,700			\$ 3,700		\$ -
Equipment Maintenance	\$ 2,000	\$ 683		\$ 2,000			\$ 2,000		\$ -
Equipment Purchase/Rental	\$ 200	\$ 198		\$ 200			\$ 200		\$ -
Total Administration	\$ 301,004	\$ 314,928		\$ 318,437			\$ 308,418		\$ (10,019)
Substitutes									
Fellows						1.0	\$ 16,704		\$ 16,704
Substitutes	\$ 61,600	\$ 35,453		\$ 58,000			\$ 58,000		\$ -
Total Substitutes	\$ 61,600	\$ 35,453		\$ 58,000			\$ 74,704		\$ 16,704
Total Middle School	\$ 4,331,498	\$ 4,391,660	66.9	\$ 4,513,436	\$ -	68.1	\$ 4,760,444	\$ -	\$ 247,008

Summary by Program				
<i>Rupert A. Nock Middle School</i>				
<u>Programs</u>	<u>Amount Budgeted</u>	<u>Proposed Budget</u>	<u>Difference</u>	<u>% of Change</u>
	<u>FY17</u>	<u>FY18</u>		
Grade 6	\$ 573,840	\$ 594,175	\$ 20,335	3.5%
Grade 7	\$ 591,680	\$ 611,623	\$ 19,943	3.4%
Grade 8	\$ 548,749	\$ 562,607	\$ 13,858	2.5%
World Language	\$ 76,342	\$ 148,140	\$ 71,798	94.0%
Technology	\$ 46,560	\$ 63,513	\$ 16,953	36.4%
Music	\$ 108,264	\$ 111,147	\$ 2,883	2.7%
Art	\$ 77,026	\$ 82,523	\$ 5,497	7.1%
Physical Education	\$ 138,428	\$ 144,013	\$ 5,585	4.0%
Reading Specialist	\$ 23,388	\$ 24,596	\$ 1,208	5.2%
Special Education	\$ 1,143,972	\$ 1,206,953	\$ 62,981	5.5%
Instructional Materials	\$ 64,100	\$ 77,292	\$ 13,192	20.6%
Guidance	\$ 123,612	\$ 130,832	\$ 7,220	5.8%
Tech Ed/Pre-Engineering	\$ 89,384	\$ 91,746	\$ 2,362	2.6%
Library	\$ 47,416	\$ 49,904	\$ 2,488	5.2%
Student Activity Account	\$ 16,000	\$ 16,300	\$ 300	1.9%
Operation of Plant	\$ 416,239	\$ 416,958	\$ 719	0.2%
Maintenance of Plant	\$ 52,000	\$ 45,000	\$ (7,000)	-13.5%
School Administration	\$ 318,437	\$ 308,418	\$ (10,019)	-3.1%
Substitutes/Fellows	\$ 58,000	\$ 74,704	\$ 16,704	28.8%
Totals	\$ 4,513,436	\$ 4,760,444	\$ 247,008	5.47%

NEWBURYPORT HIGH SCHOOL

MISSION STATEMENT

The mission of the Newburyport Public Schools, the port where tradition and innovation converge, is to ensure each student achieves intellectual and personal excellence and is equipped for life experiences through a system distinguished by students, staff, and community who:

- Practice kindness and perseverance
- Celebrate each unique individual
- Value creativity; experiential, rigorous educational opportunities; scholarly pursuits; and life-long learning
- Provide the nurturing environments for emotional, social, and physical growth
- Understand and embrace their role as global citizens.

Position	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
Administration	3	4	4
Clerical	3.8	3.8	3.8
Custodial	6.0	6.0	7.0
Professional Staff	73.4	74.0	73.1
Instructional Assistants	12.0	12.6	12.6
Total Full Time-Equivalents	98.2	101.4	100.5

FY2017 ACCOMPLISHMENTS

- During the 2016-2017 school year, faculty at NHS have been working in professional learning communities (PLC's) focusing on two strands of the district's strategic plan. Teachers have been working on plans to reimagine teaching and learning and providing supports so all students are ready and able to learn. The results and impacts of these collaborative groups will begin to develop during the 2017-2018 school year. Recommendations from each PLC will take place near the end of this school year.
- Our evening flex classes continue to expand in both courses offered and the number of students opting to take our flex course offerings. New for the 2017-2018 school year will be a section of Anatomy and Physiology that had more than the maximum number of students allowed to take the class. Additionally, more than fifty students have signed up for Creative Writing/Poetry Soup that will also be offered during the evening next year. We expanded our Advanced Placement course offerings by including AP Psychology for this school year. We had one section offered in 2016-2017, but will increase the AP Psychology sections to two because of increased student interest for the 2017-2018 school year
- This past year, girls' volleyball was added as a club sport. In the fall of 2017 girls' volleyball will be a fully sanctioned varsity and jayvee sport. The number of our students playing cooperative sports with area high schools also continues to increase strongly. More than sixty percent of our students play on an athletic

team. We expect that percentage to grow as our athletic field improvements have drawn interest from students and the community.

- NHS continues to seek innovative ways to expand academic, athletic, and co-curricular opportunities for our students.

FY2018 GOALS & OBJECTIVES

GOAL 1: PROFESSIONAL LEARNING COMMUNITY

Objectives:

- To continue the PLC work begun during the 2016-2017 school year.
 - Dedicate early release day, faculty meeting and department meeting time for staff to collaboratively work on PLC objectives.

GOAL 2: STUDENT SUPPORT POLICIES

Objectives:

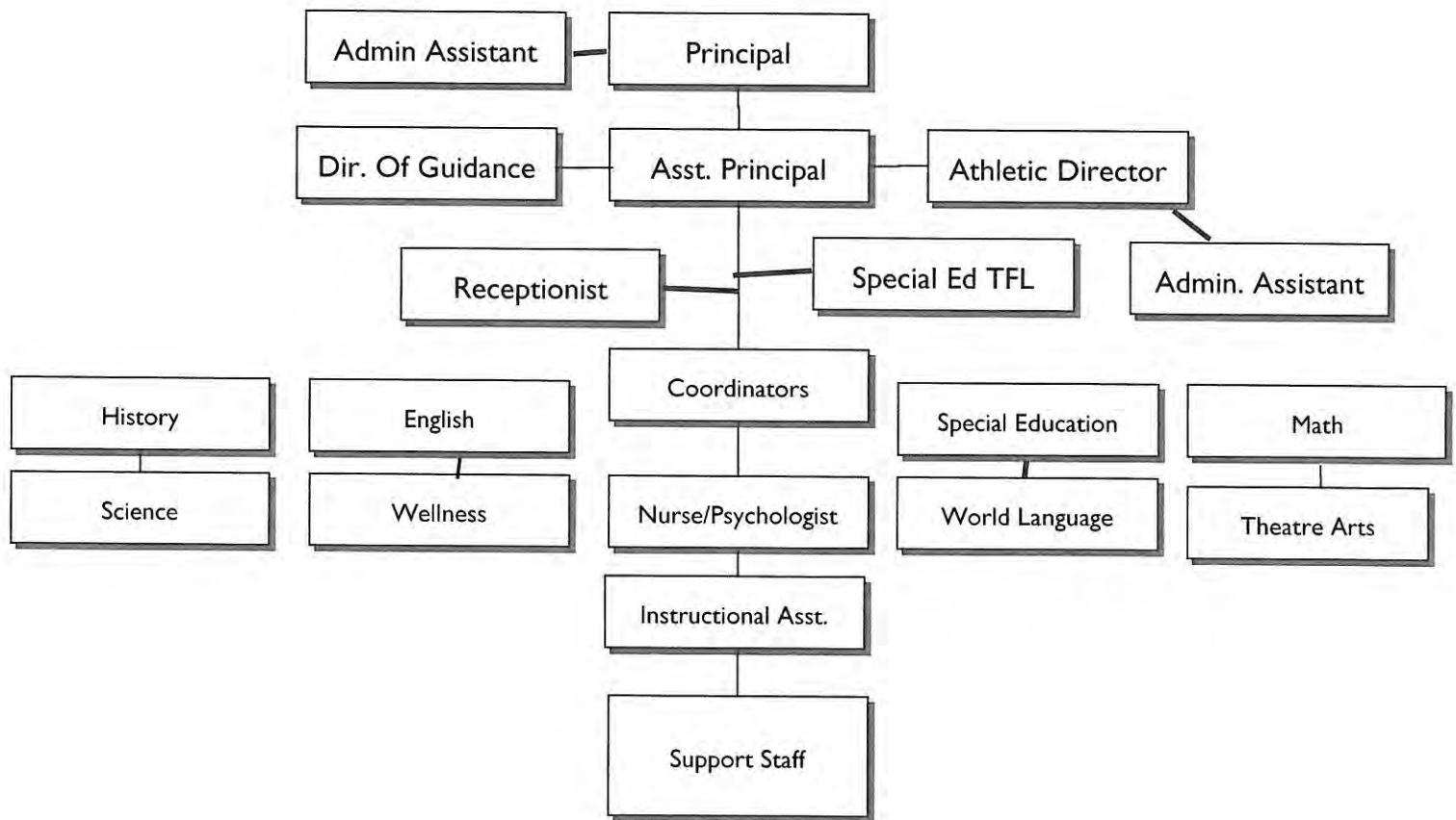
- To continue to develop student support policies and programs that provide support to our struggling students.
 - Continue to develop RTI process
 - Look for ways to utilize our Academy program to support more students.
 - Look for ways to increase our learning lab student capacity.

GOAL 3: LEADERSHIP STRUCTURE

Objectives:

- To allow the High School to adapt to the new leadership structure that will now include High School Coordinators.
 - Repurpose staff meeting objectives.
 - Develop additional lines of communication within the High School.

Newburyport High School



Newburyport High School

	FY15	FY16	FY17	FY17	FY17	FY18	FY18	FY18	Students Served	Increase/ Decrease
<u>English</u>	<u>Actual</u>	<u>Actual</u>	<u>FTE</u>	<u>Revised</u>	<u>Other Funds</u>	<u>FTE</u>	<u>Proposed</u>	<u>Other Funds</u>		
Professional Salaries	\$ 583,106	\$ 570,068	7.9	\$ 579,572		7.9	\$ 555,842			\$ (23,730)
Textbooks	\$ -	\$ 878		\$ 6,795			\$ 6,795			\$ -
Computer Purchase	\$ 8,800	\$ 9,049		\$ 9,050			\$ 9,050			\$ -
Publications	\$ -	\$ -		\$ 1,125			\$ 1,125			\$ -
Technology	\$ -	\$ -		\$ -						\$ -
Total English	\$ 591,906	\$ 579,995		\$ 596,542			\$ 572,812		783	\$ (23,730)
<u>World Language</u>										
Professional Salaries	\$ 483,329	\$ 508,332	6.6	\$ 508,180		6.7	\$ 527,777			\$ 19,597
Supplies/Materials	\$ 6,037	\$ 2,533		\$ 5,400			\$ 5,400			\$ -
Textbooks	\$ 10,549	\$ 2,597		\$ 3,600			\$ 16,008			\$ 12,408
Equipment Maintenance	\$ 713	\$ 942		\$ 900			\$ 900			\$ -
Total World Language	\$ 500,629	\$ 514,404		\$ 518,080			\$ 550,085		620	\$ 32,005
<u>Math</u>										
Professional Salaries	\$ 643,783	\$ 662,470	9.0	\$ 697,905		9.0	\$ 718,431			\$ 20,526
Supplies/Materials	\$ 1,000	\$ 3,625		\$ 3,600			\$ 16,300			\$ 12,700
Textbooks	\$ 7,425	\$ 6,506		\$ 6,300			\$ 15,000			\$ 8,700
Software							\$ 3,000			\$ 3,000
Total Math	\$ 652,208	\$ 672,602		\$ 707,805			\$ 749,731		878	\$ 41,926
<u>Science</u>										
Professional Salaries	\$ 557,419	\$ 595,759	8.2	\$ 610,796		8.2	\$ 618,656			\$ 7,860
Supplies/Materials	\$ 25,761	\$ 10,690		\$ 13,500			\$ 24,400			\$ 10,900
Textbooks	\$ 5,442	\$ 4,699		\$ 8,100			\$ 35,000			\$ 26,900
Equipment Maintenance	\$ 58	\$ 2,546		\$ 2,700			\$ 3,000			\$ 300
Total Science	\$ 588,680	\$ 613,694		\$ 635,096			\$ 681,056		876	\$ 45,960
<u>Social Studies</u>										
Professional Salaries	\$ 595,046	\$ 640,908	8.0	\$ 609,848		8.0	\$ 614,213			\$ 4,365
Supplies/Materials	\$ 1,000	\$ 293		\$ 450			\$ 6,500			\$ 6,050
Textbooks	\$ 19,200	\$ 10,042		\$ 6,300			\$ 8,800			\$ 2,500
AV Materials	\$ 400	\$ -		\$ -			\$ -			\$ -
Total Social Studies	\$ 615,646	\$ 651,242		\$ 616,598			\$ 629,513		1071	\$ 12,915
<u>Technology</u>										
Supplies/Materials	\$ 7,250	\$ 5,399		\$ 4,500			\$ 4,500			\$ -
Software	\$ 4,000	\$ 2,795		\$ 3,999			\$ 3,950			\$ (49)
Equipment Maintenance	\$ 23,750	\$ 19,835		\$ 18,000			\$ 18,000			\$ -
Total Technology	\$ 35,000	\$ 28,029		\$ 26,499			\$ 26,450			\$ (49)
<u>Business</u>										
Professional Salaries	\$ -	\$ 37,558	0.6	\$ 35,858		0.5	\$ 35,132			\$ (726)
Supplies/Materials							\$ 5,000			\$ 5,000
Textbooks							\$ 5,000			\$ 5,000
Total Business	\$ -	\$ 37,558		\$ 35,858			\$ 45,132			\$ 9,274
<u>Music</u>										
Professional Salaries	\$ 40,984	\$ 60,655	0.8	\$ 60,806		0.8	\$ 59,021			\$ (1,785)
Supplies/Materials	\$ 2,800	\$ 1,339		\$ 1,530			\$ 1,530			\$ -
Software	\$ 777	\$ 1,133		\$ 608			\$ 600			\$ (8)
Memberships	\$ 300	\$ -		\$ 270			\$ 250			\$ (20)
Field Trips	\$ 798	\$ 909		\$ 898			\$ 850			\$ (48)
Equipment Maintenance	\$ 1,000	\$ 1,630		\$ 900			\$ 900			\$ -
Equipment Purchase/Rental	\$ 1,862	\$ -		\$ 900			\$ 900			\$ -
Total Music	\$ 48,521	\$ 65,666		\$ 65,912			\$ 64,051			\$ (1,861)
<u>Art</u>										
Professional Salaries	\$ 224,831	\$ 206,202	3.0	\$ 212,067		3.0	\$ 217,316			\$ 5,249
Supplies/Materials	\$ 13,907	\$ 13,064		\$ 11,250			\$ 14,500			\$ 3,250
Software	\$ 100	\$ 719		\$ 900			\$ 900			\$ -
Equipment Maintenance	\$ 2,532	\$ 713		\$ -			\$ -			\$ -
Total Art	\$ 241,371	\$ 220,697		\$ 224,217			\$ 232,716			\$ 8,499

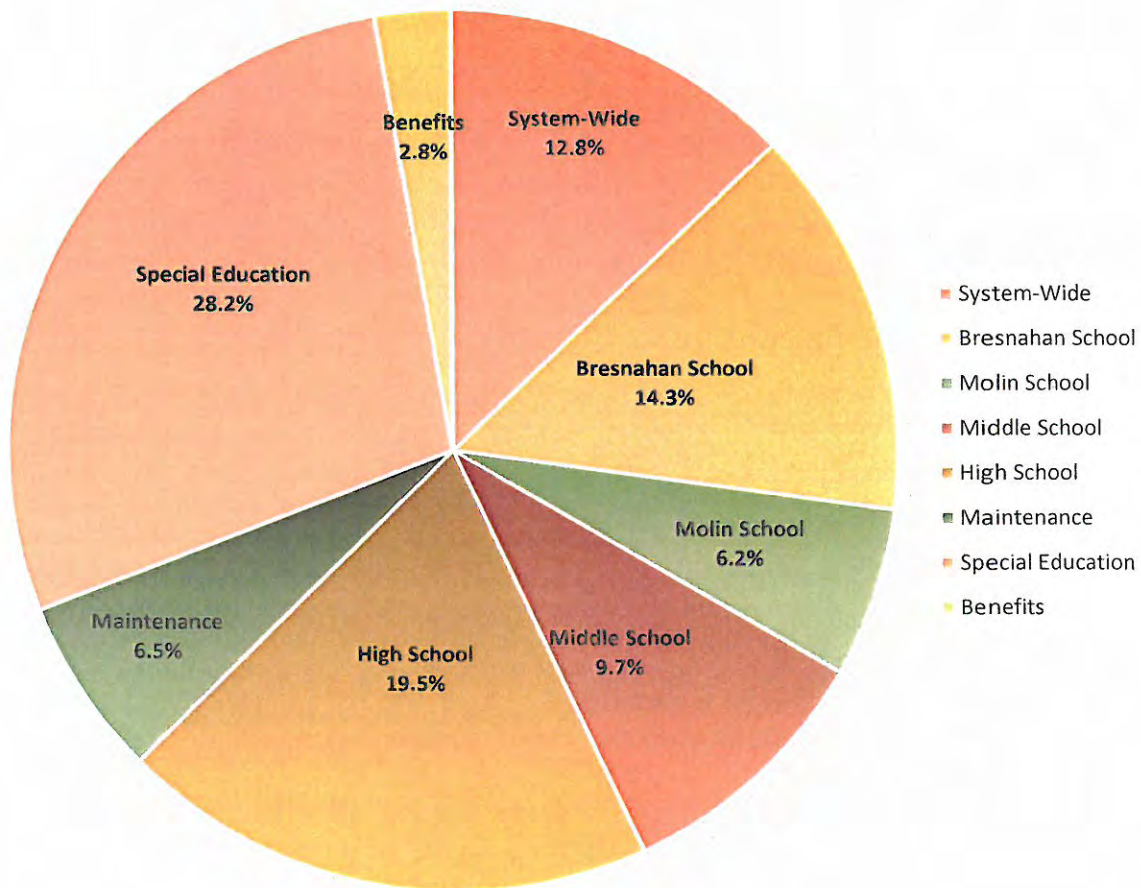
Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Revised	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Special Education									
Professional Salaries	\$ 833,806	\$ 910,352	13.0	\$ 900,896		12.0	\$ 857,577		\$ (43,319)
Speech/Language			0.5	\$ 28,911		0.5	\$ 35,132		\$ 6,221
Reading/Tutor		\$ 21,725	0.5	\$ 23,388		0.5	\$ 24,596		\$ 1,208
Aides	\$ 252,756	\$ 225,779	11.8	\$ 274,261		11.8	\$ 288,872		\$ 14,611
Supplies/Materials	\$ 662	\$ 1,881		\$ 3,150			\$ 9,150		\$ 6,000
Total Special Education	\$ 1,087,223	\$ 1,159,737		\$ 1,230,606			\$ 1,215,327	75	\$ (15,279)
Alternative Education									
Professional Salaries	\$ 142,203	\$ 153,964	2.0	\$ 156,913		2.0	\$ 154,888		\$ (2,025)
Supplies/Materials	\$ 700	\$ 111		\$ 1,080			\$ 1,080		\$ -
Textbooks	\$ 100	\$ -		\$ 500			\$ 500		\$ -
Total Alternative Education	\$ 143,003	\$ 154,075		\$ 158,493			\$ 156,468		\$ (2,025)
Instructional Materials									
Supplies/Materials	\$ 6,433	\$ 3,221		\$ 4,950			\$ 4,950		\$ -
Equipment Maintenance	\$ 48,454	\$ 45,002		\$ 46,000			\$ 46,000		\$ -
Total Instructional Materials	\$ 54,887	\$ 48,223		\$ 50,950			\$ 50,950		\$ -
Guidance									
Professional Salaries	\$ 399,954	\$ 423,392	6.0	\$ 528,348		6.0	\$ 502,470		\$ (25,878)
Secretary	\$ 39,156	\$ 40,029	1.0	\$ 40,817		1.0	\$ 41,219		\$ 402
Supplies/Materials	\$ 2,055	\$ 1,214		\$ 4,140			\$ 4,140		\$ -
Tests	\$ 3,132	\$ 895		\$ 1,800			\$ 1,800		\$ -
Software	\$ 3,388	\$ 5,447		\$ 2,700			\$ 6,000		\$ 3,300
Total Guidance	\$ 447,685	\$ 470,976		\$ 577,805			\$ 555,629		\$ (22,176)
Tech Education									
Professional Salaries	\$ 93,139	\$ 69,514	1.0	\$ 70,904		1.0	\$ 72,144		\$ 1,240
Supplies/Materials	\$ 9,100	\$ 4,240		\$ 10,800			\$ 10,800		\$ -
Textbooks	\$ 1,000	\$ -		\$ 450			\$ 450		\$ -
Computer Purchase	\$ 6,000	\$ 5,971		\$ 8,100			\$ 8,100		\$ -
Total Tech Education	\$ 109,239	\$ 79,725		\$ 90,254			\$ 91,494		\$ 1,240
Library									
Textbooks	\$ 17,509	\$ 8,450		\$ 11,340			\$ 11,300		\$ (40)
Professional Salaries	\$ 64,346	\$ 67,128	1.0	\$ 71,418		1.0	\$ 77,047		\$ 5,629
Aides	\$ 8,221	\$ 10,700	0.8	\$ 11,132		0.8	\$ 14,693		\$ 3,561
General Supplies	\$ 1,690	\$ 1,785		\$ 1,620			\$ 1,600		\$ (20)
Equipment Purchase/Rental	\$ 4,021	\$ 2,090		\$ 2,250			\$ 2,250		\$ -
Total Library	\$ 95,787	\$ 90,152		\$ 97,760			\$ 106,890		\$ 9,130
Student Activities									
Professional Salaries	\$ 2,450	\$ 4,063		\$ 7,000			\$ 7,000		\$ -
Awards	\$ 1,800	\$ 2,856		\$ 6,000			\$ 6,000		\$ -
Graduation/Celebrations	\$ 13,783	\$ 12,347		\$ 16,500			\$ 16,500		\$ -
Total Student Activities	\$ 18,033	\$ 19,266		\$ 29,500			\$ 29,500		\$ -
Athletics									
Transportation	\$ 94,458	\$ 89,131		\$ 101,000			\$ 103,000		\$ 2,000
Professional Salaries	\$ 106,130	\$ 92,600	1.0	\$ 95,880		1.0	\$ 97,798		\$ 1,918
Coaches Salaries	\$ 225,000	\$ 178,911		\$ -	\$ 225,000		\$ -	\$ 225,000	\$ -
Freshman Sports	\$ -	\$ 34,850		\$ -			\$ -		\$ -
Trainer Salary	\$ -	\$ 4,743		\$ 16,000	\$ 8,000			\$ 16,000	\$ (8,000)
Supplies/Materials	\$ 6,000	\$ 6,450		\$ 5,850			\$ 5,850		\$ -
Uniforms				\$ 9,000			\$ 9,000		\$ -
Sports Equipment	\$ 18,888	\$ 27,623		\$ 18,000			\$ 20,000		\$ 2,000
Officials	\$ 37,502	\$ 29,947		\$ -	\$ 42,000		\$ 8,000	\$ 34,000	\$ -
Rentals	\$ 31,000	\$ 27,675		\$ 30,600			\$ 34,000		\$ 3,400
Cleaning/Reconditioning	\$ 8,059	\$ 4,774		\$ 6,300			\$ 7,000		\$ 700
Dues/Fees	\$ 13,000	\$ 13,525		\$ 13,050			\$ 14,000		\$ 950
Game Expenses	\$ 25,388	\$ 33,555		\$ 22,500			\$ 40,000		\$ 17,500
Insurance	\$ 9,000	\$ 8,750		\$ 9,000			\$ 9,000		\$ -
Total Athletics	\$ 574,425	\$ 552,534		\$ 327,180	\$ 275,000		\$ 347,648	\$ 275,000	\$ 20,468

Description	FY15 Actual	FY16 Actual	FY17 FTE	FY17 Approved	FY17 Other Funds	FY18 FTE	FY18 Proposed	FY18 Other Funds	Increase/ Decrease
Drama									
Professional Salaries	\$ 99,262	\$ 140,898	2.0	\$ 148,642		2.0	\$ 147,764		\$ (878)
Supplies/Materials	\$ 6,550	\$ 1,995		\$ 3,600			\$ 3,600		\$ -
Drama Festival	\$ -	\$ -		\$ 400			\$ 400		\$ -
Total Drama	\$ 105,812	\$ 142,893		\$ 152,642			\$ 151,764		\$ (878)
Wellness									
Memberships	\$ 500	\$ -		\$ -			\$ -		\$ -
Professional Salaries	\$ 353,478	\$ 363,260	5.0	\$ 370,514		5.0	\$ 371,192		\$ 678
Afterschool program	\$ -	\$ -		\$ 6,000			\$ 6,000		\$ -
Supplies/Materials	\$ 15,800	\$ 19,628		\$ 8,100			\$ 20,100		\$ 12,000
Equipment Maintenance	\$ 821	\$ 1,134		\$ 4,339			\$ 4,300		\$ (39)
Equipment Purchase/Rental	\$ 4,500	\$ 10,783		\$ 7,200			\$ 7,200		\$ -
Total Wellness	\$ 375,099	\$ 394,804		\$ 396,153			\$ 408,792	1201	\$ 12,639
Operation of Plant									
Custodian	\$ 278,763	\$ 310,515	6.0	\$ 289,478		7.0	\$ 336,562		\$ 47,084
Uniforms	\$ 700	\$ 430		\$ 700			\$ 800		\$ 100
Custodial Supplies	\$ 20,500	\$ 22,787		\$ 21,000			\$ 21,000		\$ -
Electric	\$ 169,928	\$ 180,769		\$ 186,525			\$ 175,000		\$ (11,525)
Gas	\$ 109,000	\$ 62,191		\$ 96,300			\$ 92,000		\$ (4,300)
Telephone	\$ 13,000	\$ 14,961		\$ 13,000			\$ 13,000		\$ -
Equipment Maintenance	\$ 2,000	\$ 1,963		\$ 2,000			\$ 3,000		\$ 1,000
Equipment Purchase/Rental	\$ 3,500	\$ 12,619		\$ 10,000			\$ 10,000		\$ -
Total Operation of Plant	\$ 597,391	\$ 606,235		\$ 619,003			\$ 651,362		\$ 32,359
Maintenance of Plant									
Supplies/Materials		\$ 107		\$ -			\$ -		\$ -
Grounds/Other	\$ 20,000	\$ 18,723		\$ 20,000			\$ 8,000		\$ (12,000)
Contracted Services	\$ 22,000	\$ 24,903		\$ 20,000			\$ 25,000		\$ 5,000
Building/Contracted Services	\$ 34,172	\$ 25,164		\$ 23,000			\$ 23,000		\$ -
Maintenance of Plant	\$ 76,172	\$ 68,897		\$ 63,000			\$ 56,000		\$ (7,000)
Administration									
Principals	\$ 222,912	\$ 232,752	2.0	\$ 237,408		2.0	\$ 242,155		\$ 4,747
Secretary	\$ 97,042	\$ 108,898	2.8	\$ 123,132		3.0	\$ 120,577		\$ (2,555)
Supplies/Materials	\$ 19,500	\$ 15,333		\$ 14,400			\$ 14,400		\$ -
Publications	\$ 4	\$ -		\$ 2,880			\$ 2,850		\$ (30)
Memberships	\$ 650	\$ 6,330		\$ 2,700			\$ 2,700		\$ -
Security Improvements	\$ -	\$ -		\$ -			\$ -		\$ -
Printing	\$ 50	\$ -		\$ 4,050			\$ 4,050		\$ -
Postage	\$ 6,000	\$ 6,011		\$ 5,400			\$ 5,400		\$ -
Accreditation	\$ 4,380	\$ 650		\$ 360			\$ 9,500		\$ 9,140
Equipment Maintenance	\$ 4,069	\$ 709		\$ 900			\$ 900		\$ -
Total Administration	\$ 354,608	\$ 370,684		\$ 391,230			\$ 402,532		\$ 11,302
Substitutes									
Fellows						1.0	\$ 16,704		\$ 16,704
Substitutes	\$ 70,000	\$ 60,387		\$ 88,500			\$ 70,000		\$ (18,500)
Total Substitutes	\$ 70,000	\$ 60,387		\$ 88,500			\$ 86,704		\$ (1,796)
Virtual High School									
Professional Salaries	\$ 12,500	\$ -		\$ 12,500			\$ 12,500		\$ -
Total Virtual High School	\$ 12,500	\$ -		\$ 12,500			\$ 12,500		\$ -
Total High School	\$ 7,395,824	\$ 7,602,477	100.0	\$ 7,712,183	\$ 275,000	100.2	\$ 7,875,106	\$ 275,000	\$ 162,923

Summary by Program				
Newburyport High School				
Programs	Amount Budgeted	Proposed Budget	Difference	% of Change
	FY17	FY18		
English	\$ 596,542	\$ 572,812	\$ (23,730)	-4.0%
World Language	\$ 518,080	\$ 550,085	\$ 32,005	6.2%
Mathematics	\$ 707,805	\$ 749,731	\$ 41,926	5.9%
Science	\$ 635,096	\$ 681,056	\$ 45,960	7.2%
Social Studies	\$ 616,598	\$ 629,513	\$ 12,915	2.1%
Technology	\$ 26,499	\$ 26,450	\$ (49)	-0.2%
Business	\$ 35,858	\$ 45,132	\$ 9,274	25.9%
Music	\$ 65,912	\$ 64,051	\$ (1,861)	-2.8%
Art	\$ 224,217	\$ 232,716	\$ 8,499	3.8%
Special Education	\$ 1,230,606	\$ 1,215,327	\$ (15,279)	-1.2%
Alternative Education	\$ 158,493	\$ 156,468	\$ (2,025)	-1.3%
Instructional Materials	\$ 50,950	\$ 50,950	\$ -	0.0%
Guidance	\$ 577,805	\$ 555,629	\$ (22,176)	-3.8%
Tech Ed	\$ 90,254	\$ 91,494	\$ 1,240	1.4%
Library	\$ 97,760	\$ 106,890	\$ 9,130	9.3%
Student Activity Account	\$ 29,500	\$ 29,500	\$ -	0.0%
Athletics	\$ 602,180	\$ 622,648	\$ 20,468	3.4%
Drama/Video	\$ 152,642	\$ 151,764	\$ (878)	-0.6%
Wellness/Physical Ed	\$ 396,153	\$ 408,792	\$ 12,639	3.2%
Operation of Plant	\$ 619,003	\$ 651,362	\$ 32,359	5.2%
Maintenance of Plant	\$ 63,000	\$ 56,000	\$ (7,000)	-11.1%
School Administration	\$ 391,230	\$ 402,532	\$ 11,302	2.9%
Virtual High School	\$ 12,500	\$ 12,500	\$ -	0.0%
Substitutes/Fellows	\$ 88,500	\$ 86,704	\$ (1,796)	-2.0%
			\$ -	
Totals	\$ 7,987,183	\$ 8,150,106	\$ 162,923	2.04%

Newburyport Public Schools FY18 Budget by Cost Center

<i>System-Wide</i>	\$4,090,617	12.8%
<i>Bresnahan School</i>	\$4,558,880	14.3%
<i>Molin School</i>	\$1,981,900	6.2%
<i>Middle School</i>	\$3,091,533	9.7%
<i>High School</i>	\$6,217,417	19.5%
<i>Maintenance</i>	\$2,074,223	6.5%
<i>Special Education</i>	\$8,972,772	28.2%
<i>Benefits</i>	\$881,733	2.8%
Total	\$ 31,869,075	100%



Budget Summary			
<u>Cost by School</u>	<u>FY18 Totals</u>	<u>Salaries FY17</u>	<u>Salaries FY18</u>
High	\$ 8,150,106	\$ 7,086,075	\$ 7,120,278
Middle	\$ 4,760,444	\$ 4,120,984	\$ 4,331,744
Molin	\$ 3,007,952	\$ 2,664,549	\$ 2,869,752
Bresnahan	\$ 6,775,690	\$ 6,301,078	\$ 6,402,234
System-Wide	\$ 9,174,883	\$ 2,814,627	\$ 2,955,510
Total Cost	\$ 31,869,075	\$ 22,987,312	\$ 23,679,518
<i>FY17 Budget</i>	\$ 30,770,951		
Increase	\$ 1,098,124		
Percent of Increase	3.57%		
	FY18	FY17	<u>Increase</u>
<i>Total Salaries</i>	\$ 23,679,518	\$ 22,987,312	\$ 692,206
<i>Total Expenses</i>	\$ 8,189,557	\$ 7,783,639	\$ 405,919
	\$ 31,869,075	\$ 30,770,951	\$ 1,098,124

Appendix F:
Whittier Regional Vocational Technical High School
Budget Detail



NEW ENGLAND
ASSOCIATION
OF SCHOOLS
AND COLLEGES
ACCREDITED MEMBER

Whittier Regional Vocational Technical High School
115 Amesbury Line Road, Haverhill, MA 01830

APPROVED BUDGET 2017 – 2018 (04/12/2017)

Maureen A. Lynch
Superintendent

SCHOOL COMMITTEE

Charles LaBella, Chairperson
Amesbury

Russ Bardsley
Ipswich

Brett Murphy
Vice Chairperson
Newburyport

Paul M. Tucker
Merrimac

Lisa O'Connor
Groveland

David E. Irving
Secretary
Rowley

Johanna True
Newbury

C. Anthony LeSage
Amesbury

Jo-Ann Testaverde, Ed.D
Georgetown

Andy Murphy
West Newbury

Richard P. Early, Jr.
Haverhill

Scott Wood
Haverhill

TBD
Newburyport

Alana Gilbert
Salisbury

“EQUAL EDUCATIONAL OPPORTUNITY”

Whittier Tech:
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Whittier Regional Vocational Technical High School

Charles LaBella
Chairperson
School Committee

Maureen A. Lynch
Superintendent

115 Amesbury Line Road
Haverhill, MA 01830-1898
978-373-4101
Fax: 978-372-5331
www.whittiertech.org

April 13, 2017

Dear Whittier Community Officials:

The booklet contains the 2017-2018 approved budget for the Whittier Regional Vocational Technical High School. At a public hearing on April 12, 2017, the District School Committee approved a total budget of \$ 23,639,578.

Whittier's total budgetary requests were \$ 24,712,594. The Administration and School Committee made reductions totaling \$ 1,073,016 and the School Committee voted to utilize School Choice funds in the amount of \$ 126,900 to arrive at the \$ 23,639,578 fiscal 2018 budget figure. The estimated receipts and recommended expenditures for School Choice are listed on page 22 of this booklet.

The approved FY18 budget of \$ 23,629,578 is an increase of \$906,464 or 3.99% over the FY17 budget of \$ 22,733,114. In addition to the approved FY18 budget, the District Committee has approved a capital assessment for FY18 for the replacement of Boilers, Electrical Panels and renovation of the Greenhouse. The total amount assessed to the 11 communities is \$ 14,273,596, which is an increase of \$ 619,205 or 4.53% greater than FY17. Of this 4.53% increase, 1.37% represents the mandated minimum requirement that each community must provide as determined by the Department of Elementary and Secondary Education. Individual community assessments will vary each year primarily due to enrollments shifts and state minimum contribution and these can be found on page 17 of this budget book.

We respectfully request that you will encourage your community to support this budget and your corresponding assessment. We would like to thank you in advance for your support and cooperation.

If you have any questions on this information, please contact Maureen A. Lynch, Superintendent, or Kara M. Kosmes, Business Manager.

Sincerely,

Charles LaBella
Chairperson, School Committee

Maureen A. Lynch
Superintendent

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**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED BUDGET ACCOUNT TOTALS FY17 - FY18**

<u>FUNCT</u>	<u>FUNCTION TITLE</u>	<u>FY17 BUDGET</u>	<u>FY 18 RECOMMENDED</u>	<u>Change</u>
1000	District Leadership			
1100	School Committee	61,924	64,524	2,600
1200	Superintendent's Office	373,186	368,473	-4,713
		<u>435,110</u>	<u>432,997</u>	<u>-2,113</u>
1400	Finance & Administration	615,083	690,466	75,383
2000	Instruction			
2100	Academic Leadership	565,329	580,005	14,676
2200	School Building Leadership	696,108	704,326	8,218
2300	Instruction Teaching Services	9,491,815	9,766,388	274,573
2400	Instructional Materials	1,245,625	1,222,887	-22,738
2700	Guidance	546,471	542,547	-3,924
2800	Psychological Services	145,108	146,246	1,138
		<u>12,690,456</u>	<u>12,962,399</u>	<u>271,943</u>
3000	Student Services			
3100	Attendance	45,488	40,800	-4,688
3200	Health Services	179,966	185,202	5,236
3310	Operation of School Busses	1,285,632	1,341,116	55,484
3510	Athletics	406,793	419,368	12,575
3520	Student Body	79,000	112,700	33,700
3600	School Security	376,456	403,464	27,008
		<u>2,373,335</u>	<u>2,502,650</u>	<u>129,315</u>
4000	Operations & Maintenance			
4110	Custodial Service	307,601	339,775	32,174
4120	Heating of Building	110,000	110,000	0
4130	Utility Services	708,900	708,900	0
4210	Maintenance of Grounds	40,000	40,000	0
4220	Maintenance of Building	635,640	667,731	32,091
4230	Maintenance of Equipment	48,500	49,000	500
		<u>1,850,641</u>	<u>1,915,406</u>	<u>64,765</u>
5000	Fixed Charges	4,600,654	4,983,115	382,461
6000	Community Services	12,000	12,000	0
7000	Replacement of Equipment	89,085	73,795	-15,290
8000	Long Term Debt	0	0	0
9000	Tuitions	66,750	66,750	0
Total Operational Budget		<u>22,733,114</u>	<u>23,639,578</u>	<u>906,464</u>
	Capital Outlay	795,000	495,000	-300,000
TOTAL GROSS BUDGET		<u>23,528,114</u>	<u>24,134,578</u>	<u>606,464</u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
1000	DISTRICT LEADERSHIP			
1100	School Committee			
1110.5	Supplies & Materials General Supply Items	32	1,100	1,100
1110.6	Other Expenses			
	Travel	3,943	3,500	3,500
	Memberships & Subscriptions	7,674	11,824	11,824
	Meeting Expenses	3,233	4,500	4,500
	Auditing Expenses	33,700	29,500	32,100
	Public Relations	14,758	11,500	11,500
	TOTALS 1106	63,308	60,824	63,424
	TOTALS 1100	63,340	61,924	64,524
1200	Superintendent's Office			
1210.1	Salaries, Professional Superintendent	196,272	171,000	181,403
1210.2	Salaries, Clerical Administrative Assistant	78,574	77,925	79,719
1210.4	Maintenance of Equipment	0	0	0
1210.5	Supplies & Materials			
	Postage & Office Supplies	26,301	25,715	25,715
	Printing & Reproduction	21,627	28,465	28,465
	TOTALS 1210.5	47,928	54,180	54,180

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
1210.6	Other Expenses			
	Travel & Conferences	10,157	15,700	15,700
	Memberships & Subscriptions	17,094	13,626	13,716
	Advisory Boards	15,255	9,500	9,500
	NEASC & Accreditation	4,380	31,255	14,255
	TOTALS 1210.6	46,886	70,081	53,171
	TOTALS - 1200	369,660	373,186	368,473
	TOTALS - 1000	433,000	435,110	432,997

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
1400	FINANCE & ADMINISTRATION			
1410	Business & Finance			
1410.1	Salaries, Professional			
	Business Manager	139,286	136,500	139,230
	Comptroller	59,160	60,343	62,050
	TOTALS 1410.1	198,446	196,843	201,280
1410.2	Salaries, Clerical			
	Accounts Payable Clerk	47,048	47,989	48,949
	Payroll Clerk (80%)	40,800	41,616	42,448
	Business Office Clerks	50,546	44,789	45,793
	Treasurer	15,300	15,606	15,918
	TOTALS 1410.2	153,694	150,000	153,108
	TOTAL 1410	352,140	346,843	354,388
1420	Human Resource & Benefits			
1420.2	Salaries, Clerical			
	Personnel Clerk	51,679	50,000	53,550
	Payroll Clerk (20%)	10,200	10,404	10,612
	TOTALS 1420.2	61,879	60,404	64,162
1420.4	Advertising	8,909	7,500	7,500
	TOTALS 1420	70,788	67,904	71,662
1430	Legal Services			
1430.4	Contracted Services			
	School Attorney	46,316	10,000	10,000
	Negotiator	0	10,000	10,000
	TOTALS 1430.4	46,316	20,000	20,000

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 1430	46,316	20,000	20,000
1450	Information Technology			
1450.1	Salaries, Professional Technology Director	102,000	104,040	106,121
1450.3	Salaries, Other Repair Tech. & Students	81,602	76,296	138,295
	TOTALS 1450	183,602	180,336	244,416
	TOTALS 1400	652,846	615,083	690,466

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
2000	INSTRUCTION			
2100	Academic Leadership			
2100.1	Salaries, Professional			
	Director of Pupil Personnel	136,166	135,041	137,717
	Curriculum Coordinator	128,274	130,819	133,415
	Vocational Coordinator	128,524	131,069	133,665
	TOTALS 2100.1	392,964	396,929	404,797
2100.2	Salaries, Clerical			
	Secretary to Special Ed	53,655	54,713	55,792
	Secretary Voc. & Curr Coord.	48,684	43,490	45,685
	TOTALS 2100.2	102,339	98,203	101,477
2120.1	Salaries, Professional			
	Cluster Chairs	73,767	70,197	73,731
	TOTALS 2100	569,070	565,329	580,005
2200	School Building Leadership			
2210.1	Salaries, Professional			
	Principal	134,314	136,855	139,573
	Asst. Principals	241,159	243,512	245,786
	Coordinator of Data & Assessment	128,274	130,819	133,415
	In House Suspension	59,963	61,142	62,345
	TOTALS 2210.1	563,710	572,328	581,119
2210.2	Salaries, Clerical			
	Secretary to Principal	52,010	53,040	54,341
	Secretary to Asst. Principals	35,502	43,490	41,616
	TOTALS 2210.2	87,512	96,530	95,957
2210.4	Contracted Services			

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	Answering Service & Maintenance	5,500	6,500	6,500
2210.5	Supplies & Materials	14,448	16,000	16,000
2210.6	Other Expenses			
	Travel & Memberships	1,961	4,000	4,000
	School Council	400	750	750
	TOTALS 2210.6	2,361	4,750	4,750
	TOTALS 2200	673,531	696,108	704,326
2300	Instruction Teaching Services			
2305.1	Salaries, Professional			
	Instructional	7,823,112	8,167,565	8,432,897
	Instructional, Special Needs	828,206	854,570	845,647
	TOTALS 2305.1	8,651,318	9,022,135	9,278,544
2325.3	Salaries, Substitutes	104,135	100,000	100,000
2330.3	Salaries, Teacher Aides			
	Teacher Aides	29,571	86,300	109,650
	Teacher Aides, Special Needs	59,708	69,668	62,622
	TOTALS 2330.3	89,279	155,968	172,272
2340.1	Salaries, Professional			
	Instructional Media Specialist	91,890	93,712	95,572
2351.6	Professional Development Expense	155,046	110,000	110,000
2355.3	Professional Development Subs	12,192	10,000	10,000
	TOTALS 2300	9,103,860	9,491,815	9,766,388

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
2400	Instructional Materials & Equipment			
2410.4	Contracted Services Repair & Maint of A/V Equipment	0	1,000	1,000
2410.5	Supplies & Materials Textbooks	15,953	17,457	16,546
2415.5	Library Books	4,714	10,100	8,350
2415.6	Library/AV Memberships	3,150	3,510	3,510
2420.5	Instructional Equipment	41,836	30,703	31,735
2430.4	Contracted Services Shop Requests	85,233	93,979	91,812
2430.5	Supplies & Materials General Instructional	315,151	321,612	311,149
	Computer Supplies	39,406	50,000	55,000
	General Classroom	13,040	9,750	9,750
	Program Expansion	100	5,000	5,000
	TOTALS 2430.5	367,697	386,362	380,899
2430.6	Other Expenses (Prof publs, memberships, etc.)	24,888	23,710	27,924
2451	Classroom Technology			
2451.4	Contracted Services Software/Hardware Maint	80,474	115,353	139,728
2451.5	Supplies & Materials Computer Equipment	598,333	563,451	521,383
	TOTALS 2400	1,222,278	1,245,625	1,222,887

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
2700	Guidance			
2710.1	Salaries, Professional			
	Guidance Director	76,441	77,970	79,529
	Guidance Counselors	341,324	337,981	337,988
	School Adjustment Counselor	24,201	65,000	59,510
	Summer Coverage	3,212	10,500	10,500
	TOTALS 2710.1	445,178	491,451	487,527
2710.2	Salaries, Clerical	46,253	52,020	52,020
2710.5	Supplies & Materials			
	Reference & Test Materials	704	1,000	1,000
	Recruitment Brochures	3,664	2,000	2,000
	TOTALS 2710.5	4,368	3,000	3,000
2710.6	Other Expenses			
	Travel & Memberships	199	0	0
	TOTALS 2700	495,998	546,471	542,547
2800	Psychological Services			
2800.1	Salaries, Professional			
	School Psychologist	76,441	77,970	79,529
	Tutoring	10,488	4,000	4,000
	TOTALS 2800.1	86,929	81,970	83,529
2800.4	Contracted Services	49,854	42,275	42,275
2800.5	Supplies & Materials	12,112	20,863	20,442
2800.6	Equipment	0	0	0
	TOTALS 2800	148,895	145,108	146,246

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 2000	12,213,632	12,690,456	12,962,399
3000	STUDENT SERVICES			
3100	Attendance			
3100.1	Salaries, Professional Attendance Monitor	44,596	45,488	40,800
	TOTALS 3100	44,596	45,488	40,800
3200	Health Services			
3200.1	Salaries, Professional School Nurses	152,344	153,268	158,186
3200.4	Contracted Services School Physician	15,416	15,918	16,236
	Laundry/Medical Waste	0	1,500	1,500
	TOTALS 3204.4	15,416	17,418	17,736
3200.5	Supplies & Materials	7,144	9,000	9,000
3200.6	Other Expenses Memberships	1,647	280	280
	TOTALS 3200	176,551	179,966	185,202
3310	Operation of School Buses			
3310.1	Salaries, Professional Coordinator of Transportation	65,584	66,896	68,234
3310.3	Salaries, Other Bus Drivers	457,358	547,035	583,434
	Mechanics	130,056	128,976	134,345
	Security/Bus Drivers (50%)	23,751	48,866	25,291

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 3310.3	611,165	724,877	743,070
3310.4	Contracted Services	32,934	5,000	0
3310.5	Supplies & Materials			
	General Supply Items	86,369	92,000	92,000
	Fuel, Oil, Lubricants	72,049	145,950	146,211
	Equipment	10,174	2,500	2,500
	TOTALS 3310.5	168,592	240,450	240,711
3310.6	Other Expenses			
	Licensing & Physicals	2,065	7,000	5,000
	Insurance, Health	69,924	69,749	69,901
	Insurance, Buses	29,284	27,980	30,000
	Insurance, Workers Comp	19,709	24,465	17,200
	Leasing Expense	119,381	119,215	167,000
	TOTALS 3310.6	240,363	248,409	289,101
	TOTALS 3310	1,118,638	1,285,632	1,341,116
3510	Athletics			
3510.1	Salaries, Professional			
	Athletic Director & Equipment Tech	27,618	27,076	27,617
	Coaches	179,498	173,253	186,752
	Trainer	27,299	26,764	27,299
	Transportation	18,260	18,500	18,500
	TOTALS 3510.1	252,675	245,593	260,168
3510.4	Contracted Services			
	Officials	39,833	42,000	42,000
	Police	3,609	6,000	4,000
	Reconditioning of Equipment	30,505	16,000	24,000
	TOTALS 3510.4	73,947	64,000	70,000
3510.5	Supplies, Sporting Goods & First Aid	45,401	82,200	74,200

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
3510.6	Memberships, Clinics & Travel	15,110	15,000	15,000
	TOTALS 3510	387,133	406,793	419,368
3520	Student Body			
3520.1	Salaries, Class & Club Advisors, Other Stipends	38,534	45,000	67,000
3520.6	Other Expenses			
	VICA, Skills USA	53,819	25,000	36,700
	Graduation Expenses	9,000	9,000	9,000
	TOTALS 3520.6	62,819	34,000	45,700
	TOTALS 3520	101,353	79,000	112,700
3600	School Security			
3600.1	Salaries, Supervisor of Security	40,803	41,599	42,411
3600.3	Salaries, Other			
	Monitors	23,950	54,750	85,424
	Security/Bus Drivers (50%)	33,935	41,867	25,291
	Security Special Events	15,604	7,000	7,000
	TOTALS 3600.3	73,489	103,617	117,715
3600.4	Contracted Services			
	Security Contract	139,141	124,440	135,000
	School Resource Officer	73,532	76,900	78,438
	TOTALS 3600.4	212,673	201,340	213,438
3600.5	Supplies & Materials	5,686	5,000	5,000
3600.6	Repairs Security Equipment	11,498	24,900	24,900
	TOTALS 3600	344,149	376,456	403,464
	TOTALS 3000	2,172,420	2,373,335	2,502,650

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
4000	OPERATIONS/MAINTENANCE			
4110	Custodial Services			
4110.3	Salaries, Summer Maintenance	0	0	27,775
4110.4	Contracted Services. Cleaning Contract	261,980	307,601	312,000
	TOTALS 4110	261,980	307,601	339,775
4120	Heating of Building			
4120.4	Contracted Services-Natural/Propane Gas	90,902	110,000	110,000
	TOTALS 4120	90,902	110,000	110,000
4130.4	Utility Services			
	Water	10,910	10,000	10,000
	Sewerage Treatment	38,233	35,000	35,000
	Septic Service	1,290	6,000	6,000
	Refuse Removal	24,362	35,000	35,000
	Telephone	25,563	67,900	67,900
	Hazardous Waste Removal	32,760	40,000	40,000
	Electrical Service	478,138	500,000	500,000
	TOTALS 4130.4	611,256	693,900	693,900
4130.5	Supplies & Matierals	9,488	15,000	15,000
	TOTALS 4130	620,744	708,900	708,900
4210	Maintenance of Grounds			
4210.3	Salaries, Overtime & Snow	13,667	15,000	15,000
4210.5	Supplies & Materials			

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u>	<u>ADJUSTED</u>	<u>RECOMMENDED</u>
		<u>FY16</u>	<u>BUDGET - FY17</u>	<u>BUDGET - FY18</u>
	Ice Melt, Sand, Fertilizer	26,333	25,000	25,000
	TOTALS 4210	40,000	40,000	40,000
4220	Maintenance of Buildings			
4220.1	Salaries, Plant Facilities Manager	97,418	99,606	101,583
4220.3	Salaries, Other			
	Forer Stipend	5,296	5,706	10,908
	Maintenance "B"	298,629	315,151	323,728
	Shift Differential	0	5,677	5,677
	STP Stipend	4,250	4,250	4,335
	TOTALS 4220.3	308,175	330,784	344,648
4220.4	Contracted Services	30,982	50,500	54,000
4220.5	Supplies & Materials			
	Electrical, Paint, Plumbing, Etc	79,512	90,000	90,000
	Office Supplies	3,086	2,000	2,000
	Equipment	36,261	10,250	5,000
	TOTALS 4220.5	118,859	102,250	97,000
4220.6	Other Expenses			
	Repair & Replacement	53,885	50,000	68,000
	Travel & Seminars	99	2,500	2,500
	TOTALS 4220.6	53,984	52,500	70,500
	TOTALS 4220	609,418	635,640	667,731
4230	Maintenance of Equipment			
4230.4	Contracted Services			
	Maint/Rpr of Building & Equipment	107,544	41,000	41,000
	Maint/Rpr of Vehicles	3,079	7,500	8,000
	TOTALS 4230	110,623	48,500	49,000

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY16</u>	<u>ADJUSTED</u> <u>BUDGET - FY17</u>	<u>RECOMMENDED</u> <u>BUDGET - FY18</u>
	TOTALS 4000	1,733,667	1,850,641	1,915,406
5000	FIXED CHARGES			
5100.5	Other Expenses			
	Retirement Program	555,211	577,257	645,317
	Employee Separation Costs	0	13,500	11,940
	Annuities	22,014	21,500	26,500
	TOTALS 5100	577,225	612,257	683,757
5200.6	Other Expenses			
	Health Insurance-active employees	2,046,246	2,380,168	2,516,822
	Health Insurance - retiree	778,685	904,400	1,028,802
	Dental Insurance -active employees	88,924	98,563	114,867
	Medicare	200,597	201,846	206,983
	Life/Disability Insurance	1,992	2,500	4,550
	Student Accident	18,328	15,300	15,500
	Package Insurance	103,924	95,500	99,500
	Worker's Compensation	81,216	72,335	84,169
	Umbrella	9,717	28,400	29,700
	Treasurer's Bond	661	700	700
	School Board Indemnity	3,984	4,100	4,100
	Automotive	5,511	7,520	6,800
	Unemployment	58,604	106,000	106,000
	OPEB - Liability Trust Fund	0	0	0
	Employment Practices Liability	16,059	16,700	16,500
	Disability Insurance	3,500	3,570	3,570
		3,417,948	3,937,602	4,238,563
5250.6	OPEB Liability Reserve	0	0	10,000
	TOTALS 5200	3,417,948	3,937,602	4,248,563
5300.4	Rental of Equipment			
	Postage Meter	2,113	3,800	3,800
	Copy Machines	43,142	46,995	46,995

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2018
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY16</u>	<u>ADJUSTED BUDGET - FY17</u>	<u>RECOMMENDED BUDGET - FY18</u>
	TOTALS 5300	45,255	50,795	50,795
	TOTALS 5000	4,040,428	4,600,654	4,983,115
<hr/>				
6000	COMMUNITY SERVICES AND STAFF DEVELOPMENT			
6200.5	Supplies & Materials Office, Flyers, Postage	6,161	12,000	12,000
	TOTALS 6000	6,161	12,000	12,000
<hr/>				
7000	REPLACEMENT OF EQUIPMENT			
7400	Replacement of Equipment	64,950	89,085	73,795
	TOTALS 7000	64,950	89,085	73,795
<hr/>				
9000	TUITIONS TO OTHER SCHOOLS			
9100	Tuitions to Mass Schools	25,546	6,750	6,750
9110	Tuition School Choice Out	24,941	38,000	38,000
9400	Tuitions to Collaboratives	24,949	22,000	22,000
	TOTALS 9000	75,436	66,750	66,750
<hr/>				
TOTAL BUDGET		21,392,540	22,733,114	23,639,578
<hr/>				

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
TOTAL ASSESSMENTS FOR FY 2018**

Required Net School Spending	19,717,968
Other Assessments, Transportation and Community Education	1,341,116
Long Term Debt Assessment	-
Capital Assessment	495,000
Other Educational Assessment	<u>2,580,494</u>
Gross Budget	24,134,578

Less Revenues To Be Applied:

Chapter 70 aid	9,190,424	
E and D	0	
Transportation	<u>670,558</u>	<u>9,860,982</u>

Total Assessments	<u><u>14,273,596</u></u>
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	<u>Minimum Contribution</u>	<u>Other Assessments</u>	<u>Long-term Debt Assessments</u>	<u>Capital Assessments</u>	<u>Other Educational Assessments</u>	<u>Total Assessments</u>
Amesbury	754,101	38,770	-	50,493	149,198	992,562
Georgetown	494,284	22,934	-	34,386	88,258	639,862
Groveland	749,584	37,678	-	21,388	144,995	953,645
Haverhill	5,514,024	439,029	-	195,352	1,689,509	7,837,914
Ipswich	374,768	15,290	-	44,117	58,839	493,014
Merrimac	702,890	37,678	-	19,262	144,995	904,825
Newbury	363,269	14,744	-	18,434	56,737	453,184
Newburyport	425,331	17,474	-	58,100	67,244	568,149
Rowley	253,833	10,375	-	19,150	39,926	323,284
Salisbury	589,845	24,027	-	19,262	92,461	725,595
West Newbury	305,615	12,559	-	15,056	48,332	381,562
TOTALS	<u>10,527,544</u>	<u>670,558</u>	<u>-</u>	<u>495,000</u>	<u>2,580,494</u>	<u>14,273,596</u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**REQUIRED NET SCHOOL SPENDING
FY 2018**

Required Net School Spending	19,717,968
Less: Chapter 70 Aid	<u>9,190,424</u>
Net Minimum Contribution	<u><u>10,527,544</u></u>
Member Municipalities:	
Amesbury	754,101
Georgetown	494,284
Groveland	749,584
Haverhill	5,514,024
Ipswich	374,768
Merrimac	702,890
Newbury	363,269
Newburyport	425,331
Rowley	253,833
Salisbury	589,845
West Newbury	<u>305,615</u>
TOTALS	<u><u>10,527,544</u></u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER ASSESSMENTS
FY 2018**

Transportation	1,341,116
Less: Transportation Revenue to be Applied	<u>670,558</u>
Net Assessment	<u>670,558</u>

	<u>FY16 PUPILS/% OF CONTRIBUTION FOR COMPARISON ONLY</u>				
	<u>PUPILS 10/1/2015</u>	<u>PERCENT OF CONTRIBUTION</u>	<u>PUPILS 10/1/2016</u>	<u>PERCENT OF CONTRIBUTION</u>	
MEMBER MUNICIPALITIES:					
Amesbury	71	5.80%	71	5.78%	38,770
Georgetown	38	3.10%	42	3.42%	22,934
Groveland	77	6.29%	69	5.62%	37,678
Haverhill	795	64.95%	804	65.47%	439,030
Ipswich	27	2.21%	28	2.28%	15,290
Merrimac	73	5.96%	69	5.62%	37,678
Newbury	27	2.21%	27	2.20%	14,744
Newburyport	24	1.96%	32	2.61%	17,474
Rowley	20	1.63%	19	1.55%	10,375
Salisbury	51	4.17%	44	3.58%	24,027
West Newbury	21	1.72%	23	1.87%	12,559
TOTALS	<u>1224</u>	<u>100.00%</u>	<u>1228</u>	<u>100.00%</u>	<u>670,558</u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER EDUCATIONAL ASSESSMENTS
FY 2018**

Other Educational Assessments	2,580,494
Less: E and D Transfer to Reduce Assessments	<u>0</u>
Total Other Educational Assessments	<u><u>2,580,494</u></u>

	<u>FY16 PUPILS/% OF CONTRIBUTION</u>				
	<u>FOR COMPARISON ONLY</u>				
	<u>PUPILS</u>	<u>PERCENT OF</u>	<u>PUPILS</u>	<u>PERCENT OF</u>	
MEMBER MUNICIPALITIES:	<u>10/1/2015</u>	<u>CONTRIBUTION</u>	<u>10/1/2016</u>	<u>CONTRIBUTION</u>	
Amesbury	71	5.80%	71	5.78%	149,198
Georgetown	38	3.10%	42	3.42%	88,258
Groveland	77	6.29%	69	5.62%	144,995
Haverhill	795	64.95%	804	65.47%	1,689,509
Ipswich	27	2.21%	28	2.28%	58,839
Merrimac	73	5.96%	69	5.62%	144,995
Newbury	27	2.21%	27	2.20%	56,737
Newburyport	24	1.96%	32	2.61%	67,244
Rowley	20	1.63%	19	1.55%	39,926
Salisbury	51	4.17%	44	3.58%	92,461
West Newbury	21	1.72%	23	1.87%	48,332
TOTALS	1224	100.00%	1228	100.00%	2,580,494

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
CAPITAL COSTS ASSESSMENTS
FY 2018**

Assessed as a Capital Cost

7000 Asset Acquisition

Boiler replacements	195,000
Electrical panel replacements	225,000
Greenhouse repair	75,000
Less: E and D	0
Total Capital Cost Assessment	495,000

MEMBER MUNICIPALITIES	Resident Pupils 10/1/2016	%	<u>Capital Cost Assessment</u>
Amesbury	2257	10.20%	50,493
Georgetown	1537	6.95%	34,386
Groveland	956	4.32%	21,388
Haverhill	8732	39.46%	195,351
Ipswich	1972	8.91%	44,117
Merrimac	861	3.89%	19,262
Newbury	824	3.72%	18,434
Newburyport	2597	11.74%	58,100
Rowley	856	3.87%	19,150
Salisbury	861	3.89%	19,262
West Newbury	673	3.04%	15,056
TOTAL	22126	100.00%	495,000

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
Proposed School Choice Expenditures FY18

FY18

Estimated School Choice Receipts to be Received during FY18	150,000 *
Total Estimated Available	<u>150,000</u>

Proposed Expenditures:

Salary

Transportation	28,000
Summer stipends (MCAS, etc)	45,000
Prof Dev stipends (loss of grant)	<u>28,400</u>
	101,400

Expense

Transportation Other Costs	7,500
Supplies to re-open greenhouse program	<u>18,000</u>
	25,500

TOTAL PROPOSED EXPENDITURES	126,900
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*30 Students Received/4 Students Sending

Appendix G:

Other Budget Information



CITY OF NEWBURYPORT
FY2018 PROPOSED BUDGET
OTHER INFORMATION

1. Proposed Budget Workbook
2. FY2018 List of Stipends
3. FY2018 Vehicle Usage Information
4. FY2018 Salaries Funded From Multiple Sources
5. FY2017 Part-Time Earnings >\$3,000 (as of 3/24/2017)
6. FY2017 Regular 1099/Contracted Vendors
7. FY2017 Revolving Fund Activity (as of 5/1/2017)
8. Trust Fund Balances (as of 3/31/2017)

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
ANIMAL CONTROL						
001 - PERSONNEL SERVICES						
51101 - ANC SAL ANIMAL CONTROL OFFCR	35,570	40,221	32,399	41,457	16.5%	80.6%
51102 - ANC SAL ASSIST ACO	12,340	12,340	5,848	12,340	0.0%	47.4%
51301 - ANC OVERTIME	500	500	1,002	500	0.0%	200.5%
51405 - ANC CLOTHING ALLOWANCE	600	600	600	600	0.0%	100.0%
001 - PERSONNEL SERVICES Total	49,010	53,661	39,849	54,897	12.0%	74.3%
002 - PURCHASE OF SERVICES						
52401 - ANC BUILDING & GROUNDS	4,500	4,500	2,633	4,500	0.0%	58.5%
53009 - ANC CARE OF ANIMALS	3,000	3,000	682	3,000	0.0%	22.7%
53010 - ANC DEAD ANIMAL REMOVAL	340	340	57	340	0.0%	16.6%
002 - PURCHASE OF SERVICES Total	7,840	7,840	3,372	7,840	0.0%	43.0%
004 - SUPPLIES						
54801 - ANC FUEL/OIL VEHICLE(S)	2,290	2,290	1,361	2,290	0.0%	59.4%
004 - SUPPLIES Total	2,290	2,290	1,361	2,290	0.0%	59.4%
007 - OTHER CHARGES & EXPENSES						
57300 - ANC DUES/LIS/SUBSCRIP	300	300	300	300	0.0%	100.0%
007 - OTHER CHARGES & EXPENSES Total	300	300	300	300	0.0%	100.0%
ANIMAL CONTROL Total	59,440	64,091	44,881	65,327	9.9%	70.0%
ASSESSORS DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - ASR SAL ASSESSOR	82,800	82,800	65,946	81,498	-1.6%	79.6%
51102 - ASR SAL ASST ASSESSOR	64,006	65,286	39,451	61,980	-3.2%	60.4%
51103 - ASR SAL ADMIN ASSISTANT	52,107	52,107	37,770	48,984	-6.0%	72.5%
51401 - ASR LONGEVITY	3,579	3,579	3,579	0	-100.0%	100.0%
51402 - ASR EDUCATION CREDIT	400	400	400	200	-50.0%	100.0%
51403 - ASR TECHNOLOGY STIPEND	1,500	1,500	1,250	1,500	0.0%	83.3%
51404 - ASR TRAVEL STIPEND	3,300	3,300	3,600	8,400	154.5%	109.1%
001 - PERSONNEL SERVICES Total	207,692	208,973	151,996	202,562	-2.5%	72.7%
002 - PURCHASE OF SERVICES						
53001 - ASR COMPUTER EXP	8,300	8,300	8,260	8,620	3.9%	99.5%
53002 - ASR REVALUATION	50,000	75,000	60,500	4,000	-92.0%	80.7%
53003 - ASR VALUATION/PROCESSING	6,600	6,600	3,168	2,500	-62.1%	48.0%
53004 - ASR MAP/DEED/PROBATE	600	600	0	600	0.0%	0.0%
002 - PURCHASE OF SERVICES Total	65,500	90,500	71,928	15,720	-76.0%	79.5%
004 - SUPPLIES						
54801 - ASR MILEAGE EXPENSE	325	325	0	325	0.0%	0.0%
55800 - ASR MISC SUPPLIES	3,000	3,000	2,635	3,000	0.0%	87.8%
004 - SUPPLIES Total	3,325	3,325	2,635	3,325	0.0%	79.3%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
007 - OTHER CHARGES & EXPENSES						
57300 - ASR DUES & MEMBERSHIPS	0	0	0	700	0.0%	0.0%
007 - OTHER CHARGES & EXPENSES Total	0	0	0	700	0.0%	0.0%
ASSESSORS DEPARTMENT Total	276,517	302,798	226,559	222,307	-19.6%	74.8%
AUDITOR'S DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - AUD SAL FINANCE DIR/AUDITOR	97,068	97,068	78,473	101,531	4.6%	80.8%
51102 - AUD SAL ASST AUDITOR	65,154	65,154	52,672	68,149	4.6%	80.8%
51103 - AUD SAL ADMIN ASSISTANT	56,901	60,361	48,797	61,332	7.8%	80.8%
51104 - AUD SAL FINANCE CLERK	37,780	37,780	30,542	38,388	1.6%	80.8%
51401 - AUD LONGEVITY	3,390	3,390	3,457	3,527	4.0%	102.0%
001 - PERSONNEL SERVICES Total	260,292	263,752	213,942	272,927	4.9%	81.1%
002 - PURCHASE OF SERVICES						
53001 - AUD FINANCIAL AUDIT/VALUATION	52,000	52,000	52,000	46,500	-10.6%	100.0%
002 - PURCHASE OF SERVICES Total	52,000	52,000	52,000	46,500	-10.6%	100.0%
004 - SUPPLIES						
55800 - AUD MISC SUPPLIES	1,500	1,500	1,388	1,500	0.0%	92.6%
004 - SUPPLIES Total	1,500	1,500	1,388	1,500	0.0%	92.6%
007 - OTHER CHARGES & EXPENSES						
57300 - AUD DUES & MEMBERSHIPS	290	290	290	490	69.0%	100.0%
007 - OTHER CHARGES & EXPENSES Total	290	290	290	490	69.0%	100.0%
AUDITOR'S DEPARTMENT Total	314,082	317,542	267,620	321,417	2.3%	84.3%
BOARD OF REGISTRARS						
001 - PERSONNEL SERVICES						
51160 - BDR SAL CLERK REGISTRAR	2,131	2,131	1,721	2,165	1.6%	80.8%
51162 - BDR SAL REGISTRARS	2,000	2,000	1,555	2,000	0.0%	77.7%
001 - PERSONNEL SERVICES Total	4,131	4,131	3,276	4,165	0.8%	79.3%
007 - OTHER CHARGES & EXPENSES						
57808 - BDR ELECTIONS & REGISTRATIONS	40,000	45,000	42,438	40,000	0.0%	94.3%
007 - OTHER CHARGES & EXPENSES Total	40,000	45,000	42,438	40,000	0.0%	94.3%
BOARD OF REGISTRARS Total	44,131	49,131	45,714	44,165	0.1%	93.0%
BUILDING DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - BLD SAL BLDG INSPECTOR	81,914	81,914	66,222	83,552	2.0%	80.8%
51103 - BLD SAL ADMIN ASSISTANT	55,742	55,742	45,063	56,638	1.6%	80.8%
51160 - BLD SAL ASST BLDG INSPECTOR	22,750	22,750	18,360	23,205	2.0%	80.7%
51401 - BLD LONGEVITY	2,442	2,442	2,442	2,442	0.0%	100.0%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
51402 - BLD TRAVEL STIPENDS	5,100	5,100	4,250	10,200	100.0%	83.3%
51412 - BLD CLOTHING ALLOWANCE	500	500	500	1,000	100.0%	100.0%
001 - PERSONNEL SERVICES Total	168,448	168,448	136,838	177,038	5.1%	81.2%
002 - PURCHASE OF SERVICES						
53401 - BLD PRINTING	0	0	0	500	0.0%	0.0%
55800 - BLD MISC EXPENSE	0	0	12	500	0.0%	0.0%
002 - PURCHASE OF SERVICES Total	0	0	12	1,000	0.0%	0.0%
BUILDING DEPARTMENT Total	168,448	168,448	136,849	178,038	5.7%	81.2%
CITY CLERK'S DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - CLK SAL CITY CLERK	66,581	66,581	53,781	66,325	-0.4%	80.8%
51102 - CLK SAL ASSIST CLERK	65,932	69,941	56,630	72,843	10.5%	81.0%
51103 - CLK SAL ADMIN ASSISTANT	47,263	47,263	38,610	48,984	3.6%	81.7%
51166 - CLK SAL PT OFFICE HELP	48,319	48,319	33,776	42,745	-11.5%	69.9%
001 - PERSONNEL SERVICES Total	228,095	232,104	182,796	230,897	1.2%	78.8%
002 - PURCHASE OF SERVICES						
52701 - CLK LEASE COPIER	2,500	2,500	2,346	3,000	20.0%	93.8%
53001 - CLK CITY REPORT	500	500	0	0	-100.0%	0.0%
53002 - CLK VITAL RECORDS EXPENSE	1,100	1,100	166	1,100	0.0%	15.1%
54200 - CLK ADMINISTRATION	8,000	8,000	7,656	8,000	0.0%	95.7%
002 - PURCHASE OF SERVICES Total	12,100	12,100	10,168	12,100	0.0%	84.0%
CITY CLERK'S DEPARTMENT Total	240,195	244,204	192,964	242,997	1.2%	79.0%
CITY COUNCIL						
001 - PERSONNEL SERVICES						
51101 - CCN SAL COUNCIL	56,000	56,000	46,573	56,000	0.0%	83.2%
51160 - CCN SAL CLK COUNCIL	4,261	4,261	3,442	4,330	1.6%	80.8%
51162 - CCN SAL CLK COMMITTEE	602	602	487	614	2.0%	80.9%
001 - PERSONNEL SERVICES Total	60,863	60,863	50,502	60,944	0.1%	83.0%
002 - PURCHASE OF SERVICES						
53001 - CCN LEGAL ADS	2,500	2,500	409	2,500	0.0%	16.3%
53002 - CCN ORDINANCE RECODE	4,000	4,000	3,718	4,000	0.0%	92.9%
002 - PURCHASE OF SERVICES Total	6,500	6,500	4,126	6,500	0.0%	63.5%
CITY COUNCIL Total	67,363	67,363	54,629	67,444	0.1%	81.1%
COMMISSION ON DISABILITY						
001 - PERSONNEL SERVICES						
51161 - COD SAL ADA COORDINATOR	2,703	2,703	2,130	2,640	-2.3%	78.8%
001 - PERSONNEL SERVICES Total	2,703	2,703	2,130	2,640	-2.3%	78.8%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
COMMISSION ON DISABILITY Total	2,703	2,703	2,130	2,640	-2.3%	78.8%
CONSERVATION COMMISSION						
001 - PERSONNEL SERVICES						
51165 - CCM MINUTE TAKER	1,800	1,800	1,800	1,800	0.0%	100.0%
001 - PERSONNEL SERVICES Total	1,800	1,800	1,800	1,800	0.0%	100.0%
CONSERVATION COMMISSION Total	1,800	1,800	1,800	1,800	0.0%	100.0%
COUNCIL ON AGING						
001 - PERSONNEL SERVICES						
51101 - COA SAL COA DIRECTOR	64,154	64,154	52,064	65,187	1.6%	81.2%
51102 - COA EVENTS PLANNER	0	0	0	15,000	0.0%	0.0%
51156 - COA SAL VAN DRIVERS	94,879	94,879	78,053	96,776	2.0%	82.3%
51162 - COA SAL ACTIVITIES COORD	37,087	37,087	31,109	37,684	1.6%	83.9%
51164 - COA SAL RECEPTIONIST	39,635	40,427	32,912	40,426	2.0%	81.4%
51401 - COA LONGEVITY	3,509	3,509	3,579	4,560	30.0%	102.0%
51404 - COA TRAVEL STIPEND	4,240	4,240	4,000	5,100	20.3%	94.3%
51405 - COA CLOTHING REIMBURSEMENT	1,200	1,200	984	1,200	0.0%	82.0%
001 - PERSONNEL SERVICES Total	244,704	245,496	202,701	265,933	8.7%	82.6%
002 - PURCHASE OF SERVICES						
52101 - COA UTILITIES	25,000	25,000	15,189	20,000	-20.0%	60.8%
52403 - COA MAINT-VEHICLES	4,500	4,500	3,379	4,500	0.0%	75.1%
002 - PURCHASE OF SERVICES Total	29,500	29,500	18,568	24,500	-16.9%	62.9%
004 - SUPPLIES						
54200 - COA SUPPLIES	3,000	3,000	4,787	3,000	0.0%	159.6%
54801 - COA FUEL/OIL VEHICLE(S)	10,000	10,000	6,601	10,000	0.0%	66.0%
004 - SUPPLIES Total	13,000	13,000	11,388	13,000	0.0%	87.6%
COUNCIL ON AGING Total	287,204	287,996	232,656	303,433	5.7%	80.8%
DEBT EXCLUSION						
009 - DEBT SERVICE						
59101 - LIBRARY PRINCIPAL	249,000	249,000	249,000	205,000	-17.7%	100.0%
59102 - HIGH SCHOOL PRINCIPAL	394,400	394,400	394,400	391,700	-0.7%	100.0%
59103 - BRESNAHAN SCHOOL PRINCIPAL	516,000	516,000	516,000	480,000	-7.0%	100.0%
59104 - NOCK MOLIN PRINCIPAL	125,000	125,000	248,425	255,398	104.3%	198.7%
59105 - SENIOR COMM CENTER PRINCIPAL	220,000	220,000	220,000	235,000	6.8%	100.0%
59106 - NOCK-MOLIN FIELD PRINCIPAL	105,000	105,000	0	105,000	0.0%	0.0%
59151 - LIBRARY INTEREST	19,725	19,725	19,725	13,500	-31.6%	100.0%
59152 - HIGH SCHOOL INTEREST	150,553	150,553	150,553	134,777	-10.5%	100.0%
59153 - BRESNAHAN SCHOOL INTEREST	676,129	676,129	676,129	656,269	-2.9%	100.0%
59154 - NOCK MOLIN INTEREST	464,620	464,620	582,810	468,444	0.8%	125.4%
59155 - SENIOR COMM CENTER INTEREST	199,281	199,281	102,391	187,906	-5.7%	51.4%
59156 - NOCK-MOLIN FIELD INTEREST	35,715	35,715	0	33,615	-5.9%	0.0%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
59250 - INTEREST ON TEMPORARY LOANS	81,825	81,825	81,825	0	-100.0%	100.0%
009 - DEBT SERVICE Total	3,237,248	3,237,248	3,241,257	3,166,609	-2.2%	100.1%
DEBT EXCLUSION Total	3,237,248	3,237,248	3,241,257	3,166,609	-2.2%	100.1%
DPS-HIGHWAY						
001 - PERSONNEL SERVICES						
51101 - DPS SAL DIRECTOR	37,315	38,486	31,693	39,762	6.6%	82.3%
51102 - DPS SAL DEPUTY DIRECTOR	31,717	31,717	25,739	33,895	6.9%	81.2%
51103 - DPS SAL BUSINESS MANAGER	23,884	23,884	17,815	22,880	-4.2%	74.6%
51107 - DPS SAL ELECTRICIAN	39,409	39,409	31,981	40,196	2.0%	81.2%
51117 - DPS SAL ASST ENGINEER	20,315	20,315	16,422	20,642	1.6%	80.8%
51119 - DPS SAL CITY ENGINEER	30,199	30,199	24,415	30,685	1.6%	80.8%
51131 - HWY SAL OFFICE MANAGER	59,418	59,418	48,220	60,606	2.0%	81.2%
51150 - HWY SAL FACILITIES MAINT	294,782	300,465	231,868	367,064	24.5%	77.2%
51158 - HWY SAL LABOR	967,845	967,845	745,150	1,002,933	3.6%	77.0%
51166 - HWY PART TIME EMPLOYEES	6,000	6,000	3,560	6,000	0.0%	59.3%
51190 - HWY SAL SUMMER EMPLOYEES	17,280	17,280	10,752	17,280	0.0%	62.2%
51301 - HWY OVERTIME	117,148	117,148	77,373	118,568	1.2%	66.0%
51401 - HWY LONGEVITY	11,310	11,310	10,315	11,987	6.0%	91.2%
51402 - HWY LICENSE STIPENDS	6,500	6,500	9,000	8,000	23.1%	138.5%
51405 - HWY CLOTHING REIMBURSEMENT	20,450	20,450	15,219	21,833	6.8%	74.4%
51416 - HWY TOOL REIMBURSEMENT	3,500	3,500	3,251	3,500	0.0%	92.9%
51420 - HWY EDUCATION CREDITS	1,125	1,125	1,125	1,125	0.0%	100.0%
001 - PERSONNEL SERVICES Total	1,688,198	1,695,053	1,303,897	1,806,956	7.0%	76.9%
002 - PURCHASE OF SERVICES						
52101 - HWY HEAT	9,600	9,600	6,171	9,600	0.0%	64.3%
52102 - HWY ELECTRICITY	59,000	59,000	-55,106	59,000	0.0%	-93.4%
52103 - HWY STREET LIGHTS	125,000	125,000	151,994	125,000	0.0%	121.6%
52401 - HWY MAINT-BUILDING	32,200	32,200	17,726	32,200	0.0%	55.1%
52402 - HWY MAINT-CITY HALL	14,000	14,000	12,318	15,750	12.5%	88.0%
52403 - HWY MAINT-VEHICLES	95,300	95,300	68,196	95,300	0.0%	71.6%
52404 - HWY MAINT-TREE	54,500	64,500	46,697	67,000	22.9%	72.4%
52405 - HWY MAINT-MANAGEMENT SYSTEM	5,167	5,167	59	7,667	48.4%	1.1%
52410 - HWY MAINT-CITY-WIDE	19,000	19,000	7,787	19,000	0.0%	41.0%
52413 - HWY LINE PAINTING	30,500	30,500	4,471	30,500	0.0%	14.7%
52415 - HWY MAINT-SR COMM CENTER	6,500	6,500	3,779	6,500	0.0%	58.1%
53002 - HWY MEDICAL/DRUG TESTING	4,820	4,820	1,993	4,820	0.0%	41.3%
53700 - HWY TRAIN/TRVL/CONFR	10,000	10,000	3,910	10,000	0.0%	39.1%
002 - PURCHASE OF SERVICES Total	465,587	475,587	269,996	482,337	3.6%	56.8%
004 - SUPPLIES						
52411 - HWY ELECTRICAL SUPPLIES	30,000	30,000	6,433	30,000	0.0%	21.4%
54301 - HWY FACILITIES MAINT SUPPLIE	16,000	16,000	7,430	16,000	0.0%	46.4%
54311 - HWY PURCH ROAD MATERIAL	72,390	72,390	44,259	83,000	14.7%	61.1%
54312 - HWY STREET SIGNS	20,000	20,000	10,536	20,000	0.0%	52.7%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
54313 - HWY SUPPLIES	15,600	15,600	9,195	15,600	0.0%	58.9%
54314 - HWY RADIOS 2-WAY (10)	4,000	4,000	3,915	4,000	0.0%	97.9%
54801 - HWY PURCH FUEL/OIL	89,875	89,875	105,904	89,875	0.0%	117.8%
004 - SUPPLIES Total	247,865	247,865	187,672	258,475	4.3%	75.7%
008 - CAPITAL OUTLAY						
58901 - HWY SIDEWALKS	280,740	280,740	258,793	293,287	4.5%	92.2%
008 - CAPITAL OUTLAY Total	280,740	280,740	258,793	293,287	4.5%	92.2%
DPS-HIGHWAY Total	2,682,390	2,699,245	2,020,359	2,841,055	5.9%	74.8%
DPS-SEWER						
001 - PERSONNEL SERVICES						
51101 - DPS SAL DIRECTOR	37,315	38,486	31,692	39,762	6.6%	82.3%
51102 - DPS SAL DEPUTY DIRECTOR	31,717	31,717	25,739	33,895	6.9%	81.2%
51103 - DPS SAL BUSINESS MANAGER	23,884	23,884	16,969	22,880	-4.2%	71.0%
51116 - SEW SAL CHIEF OPERATOR	77,826	77,826	61,076	96,900	24.5%	78.5%
51117 - DPS SAL ASST ENGINEER	20,315	20,315	16,422	20,641	1.6%	80.8%
51119 - DPS SAL CITY ENGINEER	30,199	30,199	24,415	30,686	1.6%	80.8%
51122 - SEW SAL COLLECTIN SYSTEM MNGR	84,516	84,516	68,326	85,876	1.6%	80.8%
51131 - DPS SAL ADMIN ASSISTANT	23,168	23,168	14,798	23,079	-0.4%	63.9%
51132 - DPS SAL ADMIN OFFICE MGR	29,589	29,589	19,680	26,490	-10.5%	66.5%
51158 - SEW SAL LABOR	850,486	850,486	656,032	848,137	-0.3%	77.1%
51190 - SEW SAL SUMMER EMPLOYEES	21,600	21,600	4,242	21,600	0.0%	19.6%
51301 - SEW OVERTIME	192,867	192,867	155,721	196,724	2.0%	80.7%
51401 - SEW LONGEVITY	9,781	9,781	6,202	6,378	-34.8%	63.4%
51402 - SEW LICENSE STIPENDS	6,600	6,600	500	5,600	-15.2%	7.6%
51405 - SEW CLOTHING REIMBURSEMENT	11,475	11,475	10,013	12,143	5.8%	87.3%
51420 - SEW EDUCATION CREDITS	850	850	850	850	0.0%	100.0%
51710 - SEW RETIREMENTS/SICK LEAVE	48,819	48,819	41,909	0	-100.0%	85.8%
51711 - SEW APPROP RETIREMNT	281,482	281,482	281,482	309,292	9.9%	100.0%
51750 - SEW WORKERS COMP INS	25,296	25,296	25,296	30,862	22.0%	100.0%
51760 - SEW HEALTH INSURANCE	381,470	381,470	263,789	395,928	3.8%	69.2%
51770 - SEW FICA PAYROLL TAXES	17,575	17,575	13,219	19,333	10.0%	75.2%
001 - PERSONNEL SERVICES Total	2,206,831	2,208,002	1,738,373	2,227,056	0.9%	78.7%
002 - PURCHASE OF SERVICES						
52101 - SEW HEAT	72,000	72,000	18,381	37,000	-48.6%	25.5%
52102 - SEW ELECTRICITY	356,326	356,326	259,614	356,326	0.0%	72.9%
52401 - SEW IT EXPENSE	40,092	40,092	38,996	46,092	15.0%	97.3%
52402 - SEW MAINT-GENERAL	36,350	36,350	35,097	36,350	0.0%	96.6%
52403 - SEW MAINT-VEHICLES	27,000	27,000	12,890	27,000	0.0%	47.7%
52406 - SEW MAINT-EQUIPMENT	96,652	96,652	71,638	109,204	13.0%	74.1%
52407 - SEW UNIFORM/SAFETY EQUIPMENT	15,136	15,136	14,065	15,136	0.0%	92.9%
52408 - SEW SEWER LINE MAINTENANCE	90,000	90,000	16,458	90,000	0.0%	18.3%
52409 - SEW MAINT DRAINS	39,000	39,000	1,766	39,000	0.0%	4.5%
53001 - SEW FINANCIAL AUDIT	7,166	7,166	6,300	7,883	10.0%	87.9%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
53020 - SEW LEGAL EXPENSES	50,000	50,000	16,408	50,000	0.0%	32.8%
53024 - SEW BOND/NOTE EXP	37,650	37,650	37,650	37,650	0.0%	100.0%
53026 - SEW POLICE DETAILS	10,000	10,000	1,687	10,000	0.0%	16.9%
53028 - SEW MEDICAL/DRUG TESTING	16,440	16,440	1,143	4,500	-72.6%	7.0%
53030 - SEW CONSULTANT FEES	75,000	75,000	9,676	75,000	0.0%	12.9%
53035 - SEW INDUSTRIAL PRETREATMENT	14,550	14,550	8,666	14,550	0.0%	59.6%
53040 - SEW BIOSOLIDS DISPOSAL	271,765	271,765	189,019	325,140	19.6%	69.6%
53050 - SEW VENDOR LAB TESTING	19,350	19,350	9,561	19,350	0.0%	49.4%
53402 - SEW TELECOMMUNICATNS	30,240	30,240	18,168	26,740	-11.6%	60.1%
002 - PURCHASE OF SERVICES Total	1,304,717	1,304,717	767,182	1,326,920	1.7%	58.8%
004 - SUPPLIES						
54201 - SEW GENERAL OFC EXP	21,350	21,350	21,912	18,500	-13.3%	102.6%
54302 - SEW PLANT CHEMICALS	227,100	227,100	66,705	243,060	7.0%	29.4%
54303 - SEW LAB CHEM/EQUIP/SUPPLIES	13,750	13,750	16,619	13,750	0.0%	120.9%
54310 - SEW HOSE	3,850	3,850	0	3,850	0.0%	0.0%
54801 - SEW FUEL/OIL VEHICLE(S)	30,018	30,018	17,165	30,018	0.0%	57.2%
54802 - SEW LUBRICANTS	5,000	5,000	0	5,000	0.0%	0.0%
55800 - SEW MISC SUPPLIES	1,800	1,800	573	1,800	0.0%	31.8%
004 - SUPPLIES Total	302,868	302,868	122,974	315,978	4.3%	40.6%
007 - OTHER CHARGES & EXPENSES						
57100 - SEW TRAVEL & TRAINING	17,800	17,800	7,876	17,800	0.0%	44.2%
57300 - SEW DUES/LIC/SUBSCRIPTIONS	1,350	1,350	306	1,350	0.0%	22.7%
57401 - SEW MUNICIPAL INSURANCE	54,750	54,750	54,750	60,225	10.0%	100.0%
007 - OTHER CHARGES & EXPENSES Total	73,900	73,900	62,933	79,375	7.4%	85.2%
008 - CAPITAL OUTLAY						
58310 - SEW G.I.S.	10,000	10,000	6,916	10,000	0.0%	69.2%
58330 - SEW I/I REHABILITATION	100,000	100,000	20,595	100,000	0.0%	20.6%
58361 - SEW REPAIR LIFT STATIONS	150,000	150,000	62,763	150,000	0.0%	41.8%
58362 - SEW EFFLUENT SAMPLER	6,000	6,000	0	6,000	0.0%	0.0%
58550 - SEW VEHICLE/EQUIP REPLACE	0	0	0	9,000	0.0%	0.0%
008 - CAPITAL OUTLAY Total	266,000	266,000	90,275	275,000	3.4%	33.9%
009 - DEBT SERVICE						
59100 - SEW DEBT PRINCIPAL	1,549,615	1,549,615	1,444,430	1,862,984	20.2%	93.2%
59150 - SEW DEBT INTEREST	680,660	680,660	604,706	948,591	39.4%	88.8%
59250 - SEW INT TEMP LOAN	0	0	0	24,750	0.0%	0.0%
009 - DEBT SERVICE Total	2,230,275	2,230,275	2,049,136	2,836,325	27.2%	91.9%
DPS-SEWER Total	6,384,591	6,385,762	4,830,872	7,060,654	10.6%	75.7%
DPS-WATER						
001 - PERSONNEL SERVICES						
51101 - DPS SAL DIRECTOR	37,315	38,486	31,692	39,762	6.6%	82.3%
51102 - DPS SAL DEPUTY DIRECTOR	31,717	31,717	25,739	33,895	6.9%	81.2%

FY2018 PROPOSED BUDGET WORKBOOK
AS OF 5/1/2017

Legend:

>4.0%

<75.0%

>100.0%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
51103 - DPS SAL BUSINESS MANAGER	23,884	23,884	18,662	22,880	-4.2%	78.1%
51117 - DPS SAL ASST ENGINEER	20,315	20,315	16,422	20,641	1.6%	80.8%
51118 - WAT SAL SUPT OPERATN	79,112	79,112	53,114	91,800	16.0%	67.1%
51119 - DPS SAL CITY ENGINEER	30,199	30,199	24,415	30,686	1.6%	80.8%
51131 - DPS SAL ADMIN ASSISTANT	23,168	23,168	14,798	23,079	-0.4%	63.9%
51132 - DPS SAL ADMIN OFFICE MGR	29,589	29,589	19,680	26,490	-10.5%	66.5%
51134 - WAT SAL DISTRIBUTION MNGR	73,881	73,881	60,922	76,571	3.6%	82.5%
51158 - WAT SAL LABOR	801,942	801,942	581,001	801,942	0.0%	72.4%
51190 - WAT SAL SUMMER EMPLOYEES	21,600	21,600	6,042	21,600	0.0%	28.0%
51301 - WAT OVERTIME	138,078	138,078	103,622	140,840	2.0%	75.0%
51401 - WAT LONGEVITY	13,266	13,266	12,725	9,750	-26.5%	95.9%
51402 - WAT LICENSE STIPENDS	8,100	8,100	4,000	8,100	0.0%	49.4%
51403 - WAT HOLIDAY PAY	15,769	15,769	16,822	18,835	19.4%	106.7%
51405 - WAT CLOTHING REIMBURSEMENT	12,300	12,300	9,894	11,823	-3.9%	80.4%
51411 - WAT NIGHT DIFFERENTIAL	1,464	1,464	1,176	1,464	0.0%	80.3%
51420 - WAT EDUCATION CREDITS	2,100	2,100	425	425	-79.8%	20.2%
51710 - WAT RETIREMENTS/SICK LEAVE	38,009	38,009	44,799	23,979	-36.9%	117.9%
51711 - WAT APPROP RETIREMNT	269,058	269,058	269,058	287,215	6.7%	100.0%
51750 - WAT WORKERS COMP INS	36,920	36,920	36,920	45,042	22.0%	100.0%
51760 - WAT HEALTH INSURANCE	327,027	327,027	251,024	339,421	3.8%	76.8%
51770 - WAT FICA PAYROLL TAXES	16,155	16,155	14,764	17,770	10.0%	91.4%
001 - PERSONNEL SERVICES Total	2,050,968	2,052,139	1,617,717	2,094,011	2.1%	78.8%
002 - PURCHASE OF SERVICES						
52101 - WAT HEAT	20,000	20,000	9,954	15,000	-25.0%	49.8%
52102 - WAT ELECTRICITY	232,152	232,152	216,853	250,000	7.7%	93.4%
52401 - WAT IT EXPENSE	51,292	51,292	18,905	73,008	42.3%	36.9%
52402 - WAT GEN CONSTRUCTION	98,900	98,900	44,756	100,000	1.1%	45.3%
52403 - WAT MAINT-VEHICLES	30,000	30,000	15,237	30,000	0.0%	50.8%
52404 - WAT DISTRIBUTN MAINT	62,400	62,400	61,648	62,400	0.0%	98.8%
52405 - WAT TREATMENT MAINT	72,500	72,500	53,124	72,500	0.0%	73.3%
52406 - WAT MAINT-EQUIPMENT	12,000	12,000	7,180	12,000	0.0%	59.8%
53001 - WAT FINANCIAL AUDIT	7,166	7,166	6,300	7,883	10.0%	87.9%
53020 - WAT LEGAL EXPENSES	50,000	50,000	11,158	50,000	0.0%	22.3%
53024 - WAT BOND/NOTE EXP	24,386	24,386	24,385	24,386	0.0%	100.0%
53025 - WAT ENGINEER RETAINER	25,000	25,000	33,452	75,000	200.0%	133.8%
53026 - WAT POLICE DETAILS	15,000	15,000	18,899	20,000	33.3%	126.0%
53028 - WAT PRE-EMPLOYMENT PHYSICAL	2,250	2,250	819	1,500	-33.3%	36.4%
53029 - WAT CONTRACT-CROSS CONN TEST	18,000	18,000	8,400	19,000	5.6%	46.7%
53030 - WAT SLUDGE REMOVAL/FILTER PLT	10,000	10,000	26,100	20,000	100.0%	261.0%
53031 - WAT TEST-SURFACE WAT SAMPLING	7,500	7,500	14,393	7,500	0.0%	191.9%
53032 - WAT WATER TEST	28,900	28,900	16,148	27,954	-3.3%	55.9%
53402 - WAT TELECOMMUNICATNS	10,655	10,655	7,928	10,620	-0.3%	74.4%
53780 - WAT PAYMT IN LIEU TAXES	8,500	8,500	5,720	8,500	0.0%	67.3%
002 - PURCHASE OF SERVICES Total	786,601	786,601	601,360	887,251	12.8%	76.5%
004 - SUPPLIES						

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
54201 - WAT GENERAL OFC EXP	18,750	18,750	17,757	18,750	0.0%	94.7%
54301 - WAT CONSERVATION	5,000	5,000	3,460	5,000	0.0%	69.2%
54302 - WAT CHEMICALS	151,600	151,600	80,292	125,000	-17.5%	53.0%
54303 - WAT CONSUMER REPORT	8,000	8,000	3,431	8,000	0.0%	42.9%
54801 - WAT FUEL/OIL VEHICLE(S)	27,172	27,172	13,624	27,172	0.0%	50.1%
55800 - WAT MISC SUPPLIES	2,225	2,225	715	2,225	0.0%	32.1%
004 - SUPPLIES Total	212,747	212,747	119,279	186,147	-12.5%	56.1%
007 - OTHER CHARGES & EXPENSES						
57100 - WAT TRAVEL & TRAINING	24,500	24,500	11,535	24,500	0.0%	47.1%
57301 - WAT SDWA	6,341	6,341	5,446	6,107	-3.7%	85.9%
57401 - WAT MUNICIPAL INSURANCE	57,379	57,379	57,379	63,117	10.0%	100.0%
007 - OTHER CHARGES & EXPENSES Total	88,220	88,220	74,361	93,724	6.2%	84.3%
008 - CAPITAL OUTLAY						
58310 - WAT G.I.S.	10,000	10,000	250	10,000	0.0%	2.5%
58513 - WAT WTR MAIN REPLAC PROGRAM	100,000	100,000	29,509	100,000	0.0%	29.5%
58550 - WAT VEHICLE/EQUIP REPLACE	40,000	40,000	1,495	51,000	27.5%	3.7%
008 - CAPITAL OUTLAY Total	150,000	150,000	31,254	161,000	7.3%	20.8%
009 - DEBT SERVICE						
59100 - WAT DEBT PRINCIPAL	1,363,247	1,363,247	1,603,279	1,244,494	-8.7%	117.6%
59150 - WAT DEBT INTEREST	491,630	491,630	442,614	441,244	-10.2%	90.0%
009 - DEBT SERVICE Total	1,854,876	1,854,876	2,045,893	1,685,738	-9.1%	110.3%
DPS-WATER Total	5,143,412	5,144,584	4,489,863	5,107,870	-0.7%	87.3%
EMERGENCY MANAGEMENT						
001 - PERSONNEL SERVICES						
51101 - EMR COORDINATOR	10,038	10,038	8,115	11,000	9.6%	80.8%
51102 - EMR DEPUTY COORDINATOR	3,012	3,012	3,000	3,000	-0.4%	99.6%
001 - PERSONNEL SERVICES Total	13,050	13,050	11,115	14,000	7.3%	85.2%
002 - PURCHASE OF SERVICES						
52100 - EMR UTILITIES EXPENSES	7,000	7,000	6,820	7,000	0.0%	97.4%
52401 - EMR MAINT BLD/GROUNDS	5,000	5,000	827	5,000	0.0%	16.5%
002 - PURCHASE OF SERVICES Total	12,000	12,000	7,646	12,000	0.0%	63.7%
004 - SUPPLIES						
54200 - EMR MISC EXPENSE	1,000	1,000	535	1,000	0.0%	53.5%
54801 - EMR FUEL/OIL VEHICLE	100	100	0	100	0.0%	0.0%
004 - SUPPLIES Total	1,100	1,100	535	1,100	0.0%	48.6%
007 - OTHER CHARGES & EXPENSES						
57409 - EMR EXPENSES	2,000	2,000	188	2,000	0.0%	9.4%
007 - OTHER CHARGES & EXPENSES Total	2,000	2,000	188	2,000	0.0%	9.4%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
EMERGENCY MANAGEMENT Total	28,150	28,150	19,485	29,100	3.4%	69.2%
ESSEX NORTH SHORE TECH SCHOOL						
002 - PURCHASE OF SERVICES						
53202 - ESSEX NORTH SHORE TECH SCHOOL	55,000	55,000	18,250	73,000	32.7%	33.2%
002 - PURCHASE OF SERVICES Total	55,000	55,000	18,250	73,000	32.7%	33.2%
ESSEX NORTH SHORE TECH SCHOOL Total	55,000	55,000	18,250	73,000	32.7%	33.2%
FIRE DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - FIR SAL FIRE CHIEF	127,835	127,835	103,216	129,892	1.6%	80.7%
51102 - FIR SAL DEPUTY CHIEF	107,260	112,687	83,953	114,500	6.8%	74.5%
51142 - FIR SAL FIRE FIGHTERS	2,123,671	2,164,434	1,738,834	2,197,246	3.5%	80.3%
51144 - FIR SAL CALL-FIREFIGHTERS	14,200	14,200	6,250	15,000	5.6%	44.0%
51150 - FIR ADMINISTRATIVE ASSISTANT	64,047	64,047	51,982	66,489	3.8%	81.2%
51156 - FIR SAL DISPATCHERS	178,000	178,000	144,290	184,321	3.6%	81.1%
51301 - FIR OVERTIME	262,250	262,250	255,644	272,250	3.8%	97.5%
51302 - FIR DISP OVERTIME	25,000	25,000	17,693	25,500	2.0%	70.8%
51401 - FIR LONGEVITY	123,000	115,730	111,531	125,500	2.0%	96.4%
51402 - FIR PAID HOLIDAYS	121,000	121,000	107,433	128,900	6.5%	88.8%
51403 - FIR DISPATCH HOLIDAY	9,400	9,400	8,514	10,000	6.4%	90.6%
51405 - FIR PR CLOTHING ALLOWANCE	39,500	39,500	33,928	40,300	2.0%	85.9%
51408 - FIR SICK DAY USAGE INCENTIVE	2,500	2,500	0	2,500	0.0%	0.0%
51412 - FIR CLOTHING REIMBURSEMENT	4,000	4,000	1,578	4,000	0.0%	39.5%
51415 - FIR STIPEND TEAM A/B	8,550	8,550	8,250	8,700	1.8%	96.5%
51416 - FIR HAZ/MAT STIPEND	32,300	32,300	33,000	33,000	2.2%	102.2%
51417 - FIR PROFESSIONAL DEVELOPMENT	5,000	5,000	7,540	8,000	60.0%	150.8%
51509 - FIR INJURED-ON-DUTY	16,500	16,500	26,157	42,541	157.8%	158.5%
51902 - FIR ACCREDITATION STIPEND	0	0	0	2,598	0.0%	0.0%
51903 - FIR FITNESS ALLOWANCE	0	0	0	200	0.0%	0.0%
001 - PERSONNEL SERVICES Total	3,264,012	3,302,932	2,739,791	3,411,437	4.5%	83.0%
002 - PURCHASE OF SERVICES						
52101 - FIR HEAT/ELECTRICITY	30,000	30,000	25,106	30,000	0.0%	83.7%
52401 - FIR MAINT-BLDGS & GROUNDS	15,000	15,000	12,912	15,000	0.0%	86.1%
52402 - FIR MAINT-EQUIPMENT	13,000	13,000	23,898	13,000	0.0%	183.8%
52403 - FIR MAINT-VEHICLES	47,500	47,500	49,915	47,500	0.0%	105.1%
52408 - FIR MAINT-FIRE ALARMS	25,000	25,000	19,229	25,000	0.0%	76.9%
52409 - FIR CONTRACTED SERVICES	5,000	5,000	4,207	5,000	0.0%	84.1%
52411 - FIR COMPUTER EXPENSE	7,500	7,500	5,705	7,500	0.0%	76.1%
52412 - FIR RADIOS/PAGERS	4,000	4,000	2,277	4,000	0.0%	56.9%
52750 - FIR LEASE OF VEHICLES	23,000	23,000	22,485	13,000	-43.5%	97.8%
53005 - FIR MEDICAL/PHYSICAL EXAMS	2,000	2,000	0	500	-75.0%	0.0%
53006 - FIR MEDICAL/DRUG TESTING	1,000	1,000	3,631	1,000	0.0%	363.1%
53007 - FIR IN-SERVICE TRAINING	10,000	10,000	6,195	10,000	0.0%	61.9%
002 - PURCHASE OF SERVICES Total	183,000	183,000	175,561	171,500	-6.3%	95.9%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
004 - SUPPLIES						
54200 - FIR OFFICE SUPPLIES	3,000	3,000	1,952	3,000	0.0%	65.1%
54316 - FIR NEW HOSE-FITTINGS	16,000	16,000	0	3,000	-81.3%	0.0%
54317 - FIR PROTECTIVE CLOTHING	17,500	17,500	17,652	17,500	0.0%	100.9%
54318 - FIR PROTECTIVE EQUIPMENT	4,000	4,000	2,771	3,000	-25.0%	69.3%
54319 - FIR FOAM & EQUIPMENT	2,000	2,000	0	2,000	0.0%	0.0%
54801 - FIR FUEL/OIL VEHICLE(S)	34,500	34,500	10,419	20,000	-42.0%	30.2%
55001 - FIR MEDICAL SUPPLIES	4,000	4,000	1,899	4,000	0.0%	47.5%
55101 - FIR EDUCATIONAL MATERIAL	3,000	3,000	370	3,000	0.0%	12.3%
55800 - FIR MISC SUPPLIES	1,000	1,000	4,675	1,000	0.0%	467.5%
004 - SUPPLIES Total	85,000	85,000	39,737	56,500	-33.5%	46.7%
007 - OTHER CHARGES & EXPENSES						
57300 - FIR DUES & MEMBERSHIPS	5,450	5,450	3,429	5,450	0.0%	62.9%
007 - OTHER CHARGES & EXPENSES Total	5,450	5,450	3,429	5,450	0.0%	62.9%
FIRE DEPARTMENT Total	3,537,462	3,576,382	2,958,517	3,644,887	3.0%	82.7%
GENERAL ADMINISTRATION						
001 - PERSONNEL SERVICES						
51167 - GEN TEMPORARY HELP CITY HALL	3,500	3,500	1,573	3,500	0.0%	44.9%
51180 - GEN PROCUREMENT OFFICER	10,038	10,038	6,462	10,000	-0.4%	64.4%
001 - PERSONNEL SERVICES Total	13,538	13,538	8,034	13,500	-0.3%	59.3%
002 - PURCHASE OF SERVICES						
52101 - GEN HEAT/ELECTRIC-CH	30,000	30,000	24,361	25,000	-16.7%	81.2%
52401 - GEN MAINT/REPAIR-BLD	1,000	1,000	100	1,000	0.0%	10.0%
52402 - GEN MAINT/REPAIR-COPIER	1,500	1,500	0	1,500	0.0%	0.0%
52403 - GEN PUBLIC RESTROOMS	7,000	7,000	6,429	15,000	114.3%	91.8%
52701 - GEN LEASE POSTAGE MACHINE	3,000	3,000	0	3,000	0.0%	0.0%
53004 - GEN TRAINING/TRAVEL/CONF	26,000	26,000	19,701	26,000	0.0%	75.8%
53401 - GEN POSTAGE	24,000	24,000	15,523	24,000	0.0%	64.7%
53406 - GEN TELEPHONE SYSTEM	55,000	55,000	44,241	55,000	0.0%	80.4%
002 - PURCHASE OF SERVICES Total	147,500	147,500	110,356	150,500	2.0%	74.8%
004 - SUPPLIES						
54200 - GEN SUPPLIES-OFFICE	8,000	8,000	3,819	8,000	0.0%	47.7%
54301 - GEN SUPPLIES-CITY HALL	1,000	1,000	516	1,000	0.0%	51.6%
004 - SUPPLIES Total	9,000	9,000	4,335	9,000	0.0%	48.2%
007 - OTHER CHARGES & EXPENSES						
57300 - GEN DUES & MEMBERSHIPS	3,900	3,900	3,809	3,900	0.0%	97.7%
57301 - GEN MERR VALLEY PLANNING COMM	6,199	6,199	6,969	6,354	2.5%	112.4%
57401 - GEN MUNICIPAL INSURANCE	145,948	145,948	146,200	160,543	10.0%	100.2%
57805 - GEN BUDGET CONTINGENCY	80,946	10,000	1,046	86,212	6.5%	10.5%
007 - OTHER CHARGES & EXPENSES Total	236,993	166,047	158,024	257,009	8.4%	95.2%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
GENERAL ADMINISTRATION Total	407,032	336,086	280,749	430,009	5.6%	83.5%
HARBORMASTER						
001 - PERSONNEL SERVICES						
51101 - HBR SAL HARBORMASTER	67,166	67,166	52,327	68,248	1.6%	77.9%
51102 - HBR ASST HARBORMASTER	25,000	25,000	14,619	25,000	0.0%	58.5%
51181 - HBR SUPERVISORS	20,000	20,000	11,575	20,000	0.0%	57.9%
51183 - HBR LIFEGUARDS	41,000	41,000	28,780	45,000	9.8%	70.2%
51184 - HBR ADMIN/SECRETARIAL	7,000	7,000	4,299	8,000	14.3%	61.4%
51185 - HBR CASHMAN PK ATTEND	17,000	17,000	11,945	18,000	5.9%	70.3%
51186 - HBR DOCKMASTER	9,000	9,000	6,400	10,000	11.1%	71.1%
51187 - HBR PI PARKING LOT ATTEND	9,000	9,000	10,210	12,000	33.3%	113.4%
51188 - HBR SHELLFISH CONSTABLE	2,510	2,510	2,029	2,500	-0.4%	80.8%
51740 - HBR RETIREMENT APPROP	16,738	16,738	16,738	18,913	13.0%	100.0%
51750 - HBR WORKERS COMP	0	0	0	3,550	0.0%	0.0%
51760 - HBR HEALTH INSURANCE	28,450	28,450	19,431	29,528	3.8%	68.3%
51770 - HBR FICA PAYROLL TAXES	6,300	6,300	5,840	7,300	15.9%	92.7%
001 - PERSONNEL SERVICES Total	249,164	249,164	184,194	268,039	7.6%	73.9%
002 - PURCHASE OF SERVICES						
52103 - HBR HEAT/ELECTRICITY	4,100	4,100	3,489	12,000	192.7%	85.1%
52401 - HBR CASHMAN PARK	6,500	6,500	1,558	2,500	-61.5%	24.0%
52405 - HBR IT EXPENSE	4,500	4,500	4,200	4,500	0.0%	93.3%
52410 - HBR FISH PIER	500	500	0	500	0.0%	0.0%
52420 - HBR MAINT/EQUIP BOAT	3,500	3,500	2,068	4,000	14.3%	59.1%
52430 - HBR INSTALL/REPAIR FLTS, DK	7,000	7,000	3,556	7,000	0.0%	50.8%
52435 - HBR FACILITIES MAINT	2,500	2,500	145	2,500	0.0%	5.8%
52445 - HBR PLUM ISLAND EXP	4,500	4,500	3,182	4,500	0.0%	70.7%
52721 - HBR PUMPOUT MAINT	3,000	3,000	3,000	3,000	0.0%	100.0%
53001 - HBR FINANCIAL AUDIT	0	0	0	2,750	0.0%	0.0%
53030 - HBR PRINTING & SIGNS	2,300	2,300	809	2,300	0.0%	35.2%
53402 - HBR TELECOMMUNICATIONS	2,500	2,500	1,827	2,500	0.0%	73.1%
53406 - HBR POSTAGE MAILINGS	2,000	2,000	973	2,000	0.0%	48.6%
002 - PURCHASE OF SERVICES Total	42,900	42,900	24,807	50,050	16.7%	57.8%
004 - SUPPLIES						
54200 - HBR OFFICE SUPPLIES	500	500	263	500	0.0%	52.6%
54250 - HBR HARBOR COMMISSION EXP	2,200	2,200	1,475	2,200	0.0%	67.0%
54305 - HBR UNIFORM/SAFETY EQUIP	2,000	2,000	2,008	2,500	25.0%	100.4%
54801 - HBR FUEL/OIL VEHICLES	12,000	12,000	8,925	12,000	0.0%	74.4%
55800 - HBR MISC SUPPLIES	1,500	1,500	1,450	1,500	0.0%	96.7%
004 - SUPPLIES Total	18,200	18,200	14,121	18,700	2.7%	77.6%
007 - OTHER CHARGES & EXPENSES						
57100 - HBR TRAVEL & TRAINING	500	500	42	500	0.0%	8.4%
57300 - HBR DUES/MEMBERSHIPS	500	500	150	500	0.0%	29.9%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
57430 - HBR MARINA/BOAT INSURANCE	5,075	5,075	5,883	10,000	97.0%	115.9%
007 - OTHER CHARGES & EXPENSES Total	6,075	6,075	6,075	11,000	81.1%	100.0%
008 - CAPITAL OUTLAY						
58500 - HBR ADDITIONAL EQUIPMENT/SVCS	50,000	50,000	41,438	50,000	0.0%	82.9%
008 - CAPITAL OUTLAY Total	50,000	50,000	41,438	50,000	0.0%	82.9%
009 - DEBT SERVICE						
59100 - HBR DEBT SERVICE	64,375	64,375	65,612	70,041	8.8%	101.9%
009 - DEBT SERVICE Total	64,375	64,375	65,612	70,041	8.8%	101.9%
HARBORMASTER Total	430,714	430,714	336,247	467,830	8.6%	78.1%
HEALTH DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - HLH SAL HEALTH DIR	74,746	74,746	60,427	75,949	1.6%	80.8%
51103 - HLH SAL OFFICE MANAGER	43,817	44,635	36,131	45,412	3.6%	80.9%
51164 - HLH MINUTE TAKER	1,800	1,800	1,200	1,800	0.0%	66.7%
51404 - HLH TRAVEL STIPEND	5,100	5,100	3,825	5,100	0.0%	75.0%
51405 - HLH CLOTHING REIMBURSEMENT	600	600	600	600	0.0%	100.0%
51711 - HLH SAL PUBLIC HEALTH NURSE	44,368	44,368	35,826	45,320	2.1%	80.7%
001 - PERSONNEL SERVICES Total	170,432	171,249	138,009	174,181	2.2%	80.6%
002 - PURCHASE OF SERVICES						
52904 - HLH ESSEX GREENHEAD	984	984	981	984	0.0%	99.7%
53204 - HLH HEALTH CONSULTANT	1,000	1,000	1,000	1,000	0.0%	100.0%
53205 - HLH PER DIEM INSPECTORS	27,080	27,080	11,483	27,080	0.0%	42.4%
53206 - HLH WEIGHTS & MEASURES INSP	7,000	7,000	7,000	7,000	0.0%	100.0%
53700 - HLH TRAIN/TRVL/CONFR	2,300	2,300	1,858	2,300	0.0%	80.8%
002 - PURCHASE OF SERVICES Total	38,364	38,364	22,321	38,364	0.0%	58.2%
004 - SUPPLIES						
54200 - HLH MISC EXPENSE	2,000	2,000	1,504	2,000	0.0%	75.2%
54201 - HLH WGHTS/MEASURE EXP	500	500	0	0	-100.0%	0.0%
55000 - HLH MEDICAL & SURGICAL SUPP	2,500	2,500	1,764	2,500	0.0%	70.6%
004 - SUPPLIES Total	5,000	5,000	3,268	4,500	-10.0%	65.4%
007 - OTHER CHARGES & EXPENSES						
57300 - HLH DUES & MEMBERSHIPS	2,000	2,000	745	1,000	-50.0%	37.3%
007 - OTHER CHARGES & EXPENSES Total	2,000	2,000	745	1,000	-50.0%	37.3%
HEALTH DEPARTMENT Total	215,795	216,613	164,342	218,045	1.0%	75.9%
HISTORICAL COMMISSION						
001 - PERSONNEL SERVICES						
51165 - HCM MINUTE TAKER	1,800	1,800	1,800	1,800	0.0%	100.0%
001 - PERSONNEL SERVICES Total	1,800	1,800	1,800	1,800	0.0%	100.0%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
HISTORICAL COMMISSION Total	1,800	1,800	1,800	1,800	0.0%	100.0%
HUMAN RESOURCES						
001 - PERSONNEL SERVICES						
51101 - HR SAL DIRECTOR	75,258	75,258	60,841	85,000	12.9%	80.8%
51102 - HR PAYROLL & BENEFITS COORD	58,335	58,335	47,275	61,369	5.2%	81.0%
001 - PERSONNEL SERVICES Total	133,593	133,593	108,116	146,369	9.6%	80.9%
002 - PURCHASE OF SERVICES						
53003 - HR COBRA ADMIN	6,000	6,000	900	1,200	-80.0%	15.0%
53005 - HR HRA ADMINISTRATION	0	1,950	1,295	1,950	0.0%	66.4%
53006 - HR FSA ADMINISTRATION	9,220	9,220	8,019	9,635	4.5%	87.0%
53007 - HR UNEMPLOYMENT CLAIMS	30,000	30,000	10,711	25,000	-16.7%	35.7%
53008 - HR WORKER'S COMPENSATION	72,400	72,400	72,400	88,328	22.0%	100.0%
53009 - HR ADVERTISING	2,000	2,000	936	1,200	-40.0%	46.8%
53010 - HR PAYROLL	15,000	15,000	13,350	16,350	9.0%	89.0%
002 - PURCHASE OF SERVICES Total	134,620	136,570	107,611	143,663	6.7%	78.8%
004 - SUPPLIES						
54200 - HR SUPPLIES	3,000	3,000	1,535	1,500	-50.0%	51.2%
004 - SUPPLIES Total	3,000	3,000	1,535	1,500	-50.0%	51.2%
007 - OTHER CHARGES & EXPENSES						
57300 - HR MEMBERSHIP DUES	600	600	0	200	-66.7%	0.0%
007 - OTHER CHARGES & EXPENSES Total	600	600	0	200	-66.7%	0.0%
HUMAN RESOURCES Total	271,813	273,763	217,262	291,732	7.3%	79.4%
INFO TECHNOLOGY DEPT						
001 - PERSONNEL SERVICES						
51101 - IT SAL DIRECTOR	88,208	88,208	71,310	89,628	1.6%	80.8%
51404 - IT TRAVEL STIPEND	3,300	3,300	2,750	3,300	0.0%	83.3%
001 - PERSONNEL SERVICES Total	91,508	91,508	74,060	92,928	1.6%	80.9%
002 - PURCHASE OF SERVICES						
52402 - IT CITY WEB SITE	2,750	2,750	4,250	2,750	0.0%	154.5%
52403 - IT COMPUTER FIREWALL	15,575	15,575	15,573	15,176	-2.6%	100.0%
52404 - IT HARDWARE MAINTENANCE	47,290	47,290	33,472	17,775	-62.4%	70.8%
52405 - IT TELECOMMUNICATIONS	7,450	7,450	6,773	7,250	-2.7%	90.9%
53001 - IT MUNIS LICENSE	46,393	46,393	46,394	48,625	4.8%	100.0%
53002 - IT SOFTWARE UPDATE/LICENSING	28,552	28,552	26,537	27,270	-4.5%	92.9%
53003 - IT INTERNET-SERVICE	5,250	5,250	5,504	7,339	39.8%	104.8%
53004 - IT PROFESSIONAL SERVICES	0	0	0	28,800	0.0%	0.0%
53407 - IT OFF SITE SERVICES	59,527	59,527	59,496	58,900	-1.1%	99.9%
002 - PURCHASE OF SERVICES Total	212,787	212,787	197,999	213,885	0.5%	93.1%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
004 - SUPPLIES						
55800 - IT MISC SUPPLIES	1,600	1,600	1,275	2,000	25.0%	79.7%
004 - SUPPLIES Total	1,600	1,600	1,275	2,000	25.0%	79.7%
INFO TECHNOLOGY DEPT Total	305,895	305,895	273,334	308,813	1.0%	89.4%
INSURANCE GROUP						
001 - PERSONNEL SERVICES						
51700 - INS HEALTH INSURANCE PREMIUMS	8,625,658	8,593,708	7,109,169	8,952,570	3.8%	82.7%
51701 - INS DENTAL CONTRIBUTION	50,000	50,000	36,460	51,000	2.0%	72.9%
51702 - INS HRA PROGRAM	0	30,000	10,855	30,000	0.0%	36.2%
51703 - INS MEDICARE REIMB	0	45,000	0	45,000	0.0%	0.0%
51704 - INS LIFE INSURANCE	55,000	55,000	46,256	60,000	9.1%	84.1%
51705 - INS MEDICARE PENALTIES	48,000	48,000	38,497	49,200	2.5%	80.2%
51706 - INS WELLNESS PROGRAM	11,745	11,745	9,829	11,934	1.6%	83.7%
51707 - INS FICA PAYROLL TAXES	160,000	160,000	147,855	205,000	28.1%	92.4%
001 - PERSONNEL SERVICES Total	8,950,403	8,993,453	7,398,920	9,404,704	5.1%	82.3%
INSURANCE GROUP Total	8,950,403	8,993,453	7,398,920	9,404,704	5.1%	82.3%
LEGAL DEPARTMENT						
002 - PURCHASE OF SERVICES						
53020 - LGL CITY SOLICITOR	70,000	70,000	58,440	70,000	0.0%	83.5%
002 - PURCHASE OF SERVICES Total	70,000	70,000	58,440	70,000	0.0%	83.5%
LEGAL DEPARTMENT Total	70,000	70,000	58,440	70,000	0.0%	83.5%
LIBRARY DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - LIB SAL LIBRARIAN	86,967	86,967	70,307	88,707	2.0%	80.8%
51156 - LIB SAL STAFF	916,062	916,062	708,293	942,469	2.9%	77.3%
51401 - LIB LONGEVITY	8,753	8,753	18,148	8,098	-7.5%	207.3%
51405 - LIB CLOTHING REIMBURSEMENT	700	700	383	700	0.0%	54.8%
001 - PERSONNEL SERVICES Total	1,012,482	1,012,482	797,132	1,039,973	2.7%	78.7%
002 - PURCHASE OF SERVICES						
52101 - LIB HEAT/ELECTRICITY	49,000	49,000	34,627	83,000	69.4%	70.7%
52401 - LIB MAINT-BLDG	1,000	1,000	615	1,000	0.0%	61.5%
52402 - LIB MAINT-EQUIPMENT	19,435	19,435	22,646	23,790	22.4%	116.5%
52403 - LIB LICENSING & WARRANTY FEES	12,602	12,602	13,019	13,100	4.0%	103.3%
52901 - LIB AUTOMATED SVCS	51,788	51,788	51,788	52,985	2.3%	100.0%
53001 - LIB TECHNOLOGY PURCHASES	12,000	12,000	7,147	12,000	0.0%	59.6%
53015 - LIB MICROFILM	700	700	823	500	-28.6%	117.6%
53020 - LIB PROGRAMS	4,800	4,800	3,081	6,000	25.0%	64.2%
55101 - LIB AUDIO-VISUAL MATERIAL	32,665	32,665	22,992	32,200	-1.4%	70.4%
55102 - LIB PURCHASE BOOKS	106,500	106,500	106,309	106,500	0.0%	99.8%
55800 - LIB ADMIN EXPENSE	3,400	3,400	2,764	3,500	2.9%	81.3%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
55801 - LIB SUPPLIES	8,000	8,000	7,992	8,000	0.0%	99.9%
002 - PURCHASE OF SERVICES Total	301,890	301,890	273,878	342,575	13.5%	90.7%
LIBRARY DEPARTMENT Total	1,314,372	1,314,372	1,071,010	1,382,548	5.2%	81.5%
LICENSE COMMISSION						
001 - PERSONNEL SERVICES						
51164 - LCM CLERICAL SERVICES	5,340	5,340	4,450	5,340	0.0%	83.3%
001 - PERSONNEL SERVICES Total	5,340	5,340	4,450	5,340	0.0%	83.3%
007 - OTHER CHARGES & EXPENSES						
57809 - LCM GENERAL EXPENSES	1,500	1,500	640	1,000	-33.3%	42.7%
007 - OTHER CHARGES & EXPENSES Total	1,500	1,500	640	1,000	-33.3%	42.7%
LICENSE COMMISSION Total	6,840	6,840	5,090	6,340	-7.3%	74.4%
MAYOR'S DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - MYR SAL MAYOR	98,377	98,377	79,531	98,000	-0.4%	80.8%
51120 - MYR SAL CHIEF ADMIN OFFICER	70,269	70,269	56,269	72,000	2.5%	80.1%
51126 - MYR SAL EXECUTIVE ASSISTANT	53,272	53,272	43,080	54,130	1.6%	80.9%
51501 - MYR TRAVEL EXP STPND	3,100	3,100	2,522	5,100	64.5%	81.4%
51502 - MYR MAYOR'S EXPENSE	3,000	3,000	2,500	3,000	0.0%	83.3%
001 - PERSONNEL SERVICES Total	228,018	228,018	183,902	232,230	1.8%	80.7%
002 - PURCHASE OF SERVICES						
53006 - MYR GRANT WRITER	39,150	39,150	31,650	40,000	2.2%	80.8%
002 - PURCHASE OF SERVICES Total	39,150	39,150	31,650	40,000	2.2%	80.8%
007 - OTHER CHARGES & EXPENSES						
57801 - MYR MISC EXPENSE	15,000	15,000	11,579	15,000	0.0%	77.2%
007 - OTHER CHARGES & EXPENSES Total	15,000	15,000	11,579	15,000	0.0%	77.2%
MAYOR'S DEPARTMENT Total	282,168	282,168	227,132	287,230	1.8%	80.5%
ORDINARY DEBT SERVICE						
009 - DEBT SERVICE						
59100 - LONG TERM DEBT PRINCIPAL	752,700	752,700	752,700	709,600	-5.7%	100.0%
59150 - LONG TERM DEBT INTEREST	93,892	93,892	93,155	85,682	-8.7%	99.2%
59250 - INTEREST ON TEMPORARY LOANS	25,000	25,000	15,212	25,000	0.0%	60.8%
009 - DEBT SERVICE Total	871,592	871,592	861,067	820,282	-5.9%	98.8%
ORDINARY DEBT SERVICE Total	871,592	871,592	861,067	820,282	-5.9%	98.8%
PARKING CLERK DEPARTMENT						
001 - PERSONNEL SERVICES						
51134 - PKG SAL PARKING OFFICER	45,882	46,800	37,479	47,553	3.6%	80.1%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
51405 - PKG CLOTHING ALLOWANCE	600	600	600	600	0.0%	100.0%
001 - PERSONNEL SERVICES Total	46,482	47,400	38,079	48,153	3.6%	80.3%
PARKING CLERK DEPARTMENT Total	46,482	47,400	38,079	48,153	3.6%	80.3%
PARKS COMMISSION						
001 - PERSONNEL SERVICES						
51166 - PRK SAL PARKS DIRECTOR	66,842	66,842	54,243	67,917	1.6%	81.2%
51167 - PRK SAL PARKS MGR/CARETAKER	60,231	60,231	48,541	61,200	1.6%	80.6%
51190 - PRK SEASONAL EMPLOYEES	15,235	25,235	22,844	25,000	64.1%	90.5%
51404 - PRK TRAVEL STIPENDS	5,400	5,400	4,500	6,600	22.2%	83.3%
51405 - PARKS CLOTHING STIPEND	0	0	250	250	0.0%	0.0%
001 - PERSONNEL SERVICES Total	147,708	157,708	130,379	160,967	9.0%	82.7%
002 - PURCHASE OF SERVICES						
52404 - PRK MAINT-TREES	10,000	10,000	3,098	10,000	0.0%	31.0%
52405 - PRK MAINT-INN ST FOUNTAIN	15,000	15,000	12,541	0	-100.0%	83.6%
52420 - PRK MAINT-PARKS	17,000	7,000	8,317	29,400	72.9%	118.8%
52423 - PRK MOSELEY WOODS	1,000	1,000	1,000	1,000	0.0%	100.0%
002 - PURCHASE OF SERVICES Total	43,000	33,000	24,956	40,400	-6.0%	75.6%
004 - SUPPLIES						
55800 - PRK EQUIP/SUPPLIES	5,000	5,000	4,961	5,000	0.0%	99.2%
004 - SUPPLIES Total	5,000	5,000	4,961	5,000	0.0%	99.2%
PARKS COMMISSION Total	195,708	195,708	160,295	206,367	5.4%	81.9%
PLANNING & DEVELOPMENT						
001 - PERSONNEL SERVICES						
51101 - OPD SAL PLANNING DIRECTOR	87,141	87,141	70,304	88,543	1.6%	80.7%
51102 - OPD SAL PLANNER	41,441	43,207	34,363	43,596	5.2%	79.5%
51103 - OPD SAL PROJECT PLANNER	77,873	79,431	64,096	80,709	3.6%	80.7%
51104 - OPD SAL ADMIN ASSISTANT	55,742	55,742	44,972	56,638	1.6%	80.7%
51105 - OPD PT CONSERVATION ADMIN	31,886	31,886	26,863	33,062	3.7%	84.2%
51407 - OPD EDUCATION CREDITS	700	700	700	700	0.0%	100.0%
001 - PERSONNEL SERVICES Total	294,783	298,107	241,298	303,248	2.9%	80.9%
002 - PURCHASE OF SERVICES						
53003 - OPD GIS	12,000	12,000	3,315	12,000	0.0%	27.6%
002 - PURCHASE OF SERVICES Total	12,000	12,000	3,315	12,000	0.0%	27.6%
004 - SUPPLIES						
52701 - OPD OFFICE EQUIPMENT	2,000	2,000	2,000	2,000	0.0%	100.0%
54200 - OPD OFFICE SUPPLIES	1,550	1,550	1,537	1,550	0.0%	99.2%
55800 - OPD MISC SUPPLIES	1,000	1,000	644	1,000	0.0%	64.4%
004 - SUPPLIES Total	4,550	4,550	4,181	4,550	0.0%	91.9%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
PLANNING & DEVELOPMENT Total	311,333	314,657	248,793	319,798	2.7%	79.1%
PLANNING BOARD						
001 - PERSONNEL SERVICES						
51165 - PBD MINUTE TAKER	1,800	1,800	1,800	1,800	0.0%	100.0%
001 - PERSONNEL SERVICES Total	1,800	1,800	1,800	1,800	0.0%	100.0%
PLANNING BOARD Total	1,800	1,800	1,800	1,800	0.0%	100.0%
POLICE DEPARTMENT						
001 - PERSONNEL SERVICES						
51110 - POL SAL MARSHAL	135,519	135,519	111,873	138,727	2.4%	82.6%
51142 - POL SAL OFFICERS	2,178,605	2,178,605	1,691,977	2,177,487	-0.1%	77.7%
51144 - POL SAL RESERVE OFFICERS	10,000	10,000	1,756	10,000	0.0%	17.6%
51150 - POL SAL ADMIN ASSISTANT	61,263	61,263	49,648	62,402	1.9%	81.0%
51152 - POL SAL CLERICAL	22,384	22,384	18,300	23,119	3.3%	81.8%
51156 - POL SAL DISPATCH F/T	182,241	182,241	146,707	187,798	3.0%	80.5%
51164 - POL SAL DISPATCH P/T	15,000	15,000	12,990	15,000	0.0%	86.6%
51166 - POL SAL CUSTODIAL	29,588	29,588	24,518	30,212	2.1%	82.9%
51301 - POL OFF OVERTIME	230,000	230,000	179,813	230,000	0.0%	78.2%
51302 - POL DIS OVERTIME	15,000	15,000	4,782	15,000	0.0%	31.9%
51400 - POL AFSCME EDUCATION STIPEND	2,525	2,525	1,125	1,125	-55.4%	44.6%
51401 - POL LONGEVITY	44,653	44,653	46,033	46,465	4.1%	103.1%
51402 - POL OFF PAID HOLIDAYS	65,000	65,000	27,359	65,000	0.0%	42.1%
51403 - POL DIS PAID HOLIDAYS	5,995	5,995	2,616	6,122	2.1%	43.6%
51404 - POL COURT TIME	36,000	36,000	38,181	36,000	0.0%	106.1%
51405 - POL PR OFF CLOTHING ALLOW	46,500	46,500	39,262	48,000	3.2%	84.4%
51409 - POL MARSHAL'S STIPEND	3,000	3,000	3,000	3,000	0.0%	100.0%
51410 - POL OFF NIGHT DIFFERENTIAL	56,955	56,955	44,576	56,033	-1.6%	78.3%
51411 - POL DIS NIGHT DIFFERENTIAL	2,600	2,600	2,571	2,392	-8.0%	98.9%
51412 - POL DISP CLOTHING REIMB	2,400	2,400	222	2,600	8.3%	9.2%
51413 - POL ACCREDITATION ALLOWANCE	43,000	43,000	39,670	43,000	0.0%	92.3%
51509 - POL INJURED-ON-DUTY	20,000	20,000	28,695	42,541	112.7%	143.5%
51513 - POL SAL INN ST INITIATIVE	10,000	10,000	10,000	10,000	0.0%	100.0%
51601 - POL FITNESS ALLOWANCE	4,500	4,500	1,707	4,500	0.0%	37.9%
001 - PERSONNEL SERVICES Total	3,222,729	3,222,729	2,527,382	3,256,523	1.0%	78.4%
002 - PURCHASE OF SERVICES						
52101 - POL HEAT	12,000	12,000	8,820	10,000	-16.7%	73.5%
52102 - POL ELECTRICITY	40,000	40,000	35,652	40,000	0.0%	89.1%
52401 - POL MAINT-BLDG	15,000	15,000	11,858	15,000	0.0%	79.1%
52402 - POL MAINT-EQUIPMENT	10,000	10,000	5,323	15,000	50.0%	53.2%
52403 - POL MAINT-VEHICLES	21,540	21,540	18,870	22,000	2.1%	87.6%
53001 - POL E.A.P.	289	289	0	289	0.0%	0.0%
53002 - POL MEDICAL EXPENSES	4,000	4,000	568	4,000	0.0%	14.2%
53003 - POL LICENSING ,WARR & CONTRAC	54,500	54,500	48,815	60,773	11.5%	89.6%
002 - PURCHASE OF SERVICES Total	157,329	157,329	129,905	167,062	6.2%	82.6%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
004 - SUPPLIES						
54200 - POL OFFICE SUPPLIES	12,000	12,000	10,458	12,000	0.0%	87.2%
54310 - POL SUPPLIES-CRIME LAB	1,500	1,500	846	1,500	0.0%	56.4%
54801 - POL FUEL/OIL VEHICLE(S)	67,500	44,000	24,642	52,500	-22.2%	56.0%
54901 - POL PRISONER MEALS	100	100	29	100	0.0%	29.0%
55001 - POL MEDICAL SUPPLIES	2,000	2,000	279	2,000	0.0%	13.9%
55800 - POL MISC SUPPLIES	7,500	7,500	2,965	7,500	0.0%	39.5%
55801 - POL AMMUNITION/WEAPONS	19,500	19,500	4,268	14,000	-28.2%	21.9%
004 - SUPPLIES Total	110,100	86,600	43,488	89,600	-18.6%	50.2%
007 - OTHER CHARGES & EXPENSES						
57300 - POL DUES & SUBSCRIPTIONS	14,750	14,750	6,184	14,750	0.0%	41.9%
007 - OTHER CHARGES & EXPENSES Total	14,750	14,750	6,184	14,750	0.0%	41.9%
008 - CAPITAL OUTLAY						
58501 - POL CAP EXP-MIS/COMMUNICTNS	6,000	6,000	4,573	6,000	0.0%	76.2%
58502 - POL PUR CRUISER(S)	45,000	39,500	39,399	55,000	22.2%	99.7%
008 - CAPITAL OUTLAY Total	51,000	45,500	43,972	61,000	19.6%	96.6%
POLICE DEPARTMENT Total	3,555,908	3,526,908	2,750,931	3,588,935	0.9%	78.0%
RETIREMENT BOARD						
001 - PERSONNEL SERVICES						
51740 - RET APPROP CITY/SCHOOL	3,752,884	3,752,884	3,752,884	3,924,742	4.6%	100.0%
001 - PERSONNEL SERVICES Total	3,752,884	3,752,884	3,752,884	3,924,742	4.6%	100.0%
RETIREMENT BOARD Total	3,752,884	3,752,884	3,752,884	3,924,742	4.6%	100.0%
SCHOOL DEPARTMENT						
002 - PURCHASE OF SERVICES						
53201 - SCH SCHOOL EXPENSES	27,402,232	27,402,232	19,111,189	28,651,701	4.6%	69.7%
002 - PURCHASE OF SERVICES Total	27,402,232	27,402,232	19,111,189	28,651,701	4.6%	69.7%
SCHOOL DEPARTMENT Total	27,402,232	27,402,232	19,111,189	28,651,701	4.6%	69.7%
SNOW & ICE						
001 - PERSONNEL SERVICES						
51301 - SNW SNOW & ICE LABOR	100,000	100,000	141,202	100,000	0.0%	141.2%
001 - PERSONNEL SERVICES Total	100,000	100,000	141,202	100,000	0.0%	141.2%
002 - PURCHASE OF SERVICES						
52901 - SNW SNOW & ICE EXPENSE	100,000	100,000	292,402	100,000	0.0%	292.4%
002 - PURCHASE OF SERVICES Total	100,000	100,000	292,402	100,000	0.0%	292.4%
SNOW & ICE Total	200,000	200,000	433,604	200,000	0.0%	216.8%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
SUSTAINABILITY						
001 - PERSONNEL SERVICES						
51103 - SUS SAL OFFICE MANAGER	7,303	7,507	6,022	7,569	3.6%	80.2%
51160 - SUS SAL RECYCLE/ENERGY MGR	55,163	55,163	54,621	60,000	8.8%	99.0%
51166 - SUS RECYC PER DIEM INSPECTOR	2,300	2,300	2,300	2,300	0.0%	100.0%
51168 - SUS COMPOST ATTEND	25,000	25,000	14,550	25,000	0.0%	58.2%
001 - PERSONNEL SERVICES Total	89,766	89,970	77,493	94,869	5.7%	86.1%
002 - PURCHASE OF SERVICES						
52403 - SUS MAINT OF VEHICLE	350	350	148	500	42.9%	42.4%
52813 - SUS CHIPPER SERVICE	0	20,000	18,877	0	0.0%	94.4%
52905 - SUS SOLID WASTE	1,125,000	1,125,000	831,556	1,125,000	0.0%	73.9%
53424 - SUS HOUSE HAZARDOUS WASTE	0	20,000	28,115	0	0.0%	140.6%
002 - PURCHASE OF SERVICES Total	1,125,350	1,165,350	878,696	1,125,500	0.0%	75.4%
004 - SUPPLIES						
54200 - SUS MISC EXPENSE	500	500	260	500	0.0%	52.0%
54801 - SUS FUEL/OIL VEHICLE	400	400	347	500	25.0%	86.8%
004 - SUPPLIES Total	900	900	607	1,000	11.1%	67.5%
SUSTAINABILITY Total	1,216,016	1,256,220	956,796	1,221,369	0.4%	76.2%
TREASURER'S DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - TRS SAL TREASURER	80,523	80,523	65,098	82,134	2.0%	80.8%
51102 - TRS SAL ASST TREASURER	55,291	62,177	50,266	63,421	14.7%	80.8%
51103 - TRS STAFF SALARIES	100,905	100,905	81,575	102,923	2.0%	80.8%
51401 - TRS LONGEVITY	3,438	3,438	3,438	3,438	0.0%	100.0%
001 - PERSONNEL SERVICES Total	240,157	247,044	200,377	251,916	4.9%	81.1%
002 - PURCHASE OF SERVICES						
52701 - TRS COPIER SUPPLIES	750	750	500	500	-33.3%	66.7%
53001 - TRS BANK CHARGES	5,000	5,000	2,145	5,200	4.0%	42.9%
53004 - TRS TAX BILLS	21,250	21,250	17,872	21,500	1.2%	84.1%
53005 - TRS TAX TITLE EXPENSE	12,500	12,500	5,160	11,500	-8.0%	41.3%
002 - PURCHASE OF SERVICES Total	39,500	39,500	25,677	38,700	-2.0%	65.0%
004 - SUPPLIES						
54200 - TRS OFFICE SUPPLIES	1,500	1,500	872	1,500	0.0%	58.1%
55800 - TRS MISC SUPPLIES	1,500	1,500	1,257	1,500	0.0%	83.8%
55801 - TRS COMPUTER EXP	800	800	1,250	800	0.0%	156.3%
004 - SUPPLIES Total	3,800	3,800	3,379	3,800	0.0%	88.9%
007 - OTHER CHARGES & EXPENSES						
57403 - TRS INSURANCE BONDS	1,850	1,850	1,650	1,850	0.0%	89.2%
007 - OTHER CHARGES & EXPENSES Total	1,850	1,850	1,650	1,850	0.0%	89.2%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
TREASURER'S DEPARTMENT Total	285,307	292,194	231,083	296,266	3.8%	79.1%
VETERANS' DEPARTMENT						
001 - PERSONNEL SERVICES						
51101 - VET SAL VETERAN DIRECTOR	68,931	68,931	55,940	70,040	1.6%	81.2%
51102 - VET PART-TIME ASSISTANT	47,181	47,181	38,289	47,181	0.0%	81.2%
51404 - VET TRAVEL STIPENDS	8,700	8,700	7,250	8,700	0.0%	83.3%
51430 - VET GRAVES REGISTRATION OFCR	700	700	700	700	0.0%	100.0%
001 - PERSONNEL SERVICES Total	125,511	125,511	102,179	126,621	0.9%	81.4%
002 - PURCHASE OF SERVICES						
53070 - VET BURIAL	2,000	2,000	0	2,000	0.0%	0.0%
53402 - VET CELLULAR PHONES	1,440	1,440	1,080	1,440	0.0%	75.0%
54200 - VET OFFICE SUPPLIES	480	480	-615	480	0.0%	-128.1%
55800 - VET MISC SUPPLIES	1,800	1,800	2,176	1,800	0.0%	120.9%
002 - PURCHASE OF SERVICES Total	5,720	5,720	2,641	5,720	0.0%	46.2%
007 - OTHER CHARGES & EXPENSES						
57100 - VET TRAINING	1,240	1,240	488	1,240	0.0%	39.3%
57300 - VET DUES/SUBSCRIPTIONS	180	180	70	180	0.0%	38.9%
57700 - VET VETERANS' BENEFITS	170,000	170,000	140,422	170,000	0.0%	82.6%
57701 - VET CARE OF SOLDIERS GRAVES	2,000	2,000	0	2,000	0.0%	0.0%
007 - OTHER CHARGES & EXPENSES Total	173,420	173,420	140,980	173,420	0.0%	81.3%
VETERANS' DEPARTMENT Total	304,651	304,651	245,800	305,761	0.4%	80.7%
WHITTIER VO TECH SCHOOL						
002 - PURCHASE OF SERVICES						
53202 - WHITTIER VO TECH SCHOOL	427,368	427,368	427,368	568,149	32.9%	100.0%
002 - PURCHASE OF SERVICES Total	427,368	427,368	427,368	568,149	32.9%	100.0%
WHITTIER VO TECH SCHOOL Total	427,368	427,368	427,368	568,149	32.9%	100.0%
YOUTH SERVICES						
001 - PERSONNEL SERVICES						
51101 - YTH DIRECTOR YOUTH SERV	75,503	75,503	61,273	76,718	1.6%	81.2%
51160 - YTH SAL ASSISTANT DIRECTOR	56,316	56,316	45,702	57,222	1.6%	81.2%
51163 - YTH SAL PREVENTION COORD	18,000	18,000	3,100	0	-100.0%	17.2%
51166 - YTH BOOK KEEPER PT	5,000	5,000	4,504	5,000	0.0%	90.1%
51167 - YTH SAL YOUTH COORDINATOR	25,802	25,802	21,013	26,603	3.1%	81.4%
51190 - YTH EMPLOYMENT	2,000	2,000	597	2,000	0.0%	29.9%
51404 - YTH TRAVEL STIPEND	2,100	2,100	1,445	2,100	0.0%	68.8%
001 - PERSONNEL SERVICES Total	184,721	184,721	137,634	169,643	-8.2%	74.5%
002 - PURCHASE OF SERVICES						
52701 - YTH RENT-LEARNING CTR	4,800	4,800	2,400	4,800	0.0%	50.0%
53002 - YTH REGISTRATION SOFTWARE	3,000	3,000	3,000	4,500	50.0%	100.0%

	FY2017 BUDGET	FY2017 REVISED	FY2017 YTD	FY2018 PROPOSED	% CHANGE	% USED
53003 - YTH ACCESSABILITY ACCOMODATNS	5,000	5,000	3,380	5,000	0.0%	67.6%
53202 - YTH LEARNING ENRICH PROGRAM	10,000	10,000	10,000	10,000	0.0%	100.0%
002 - PURCHASE OF SERVICES Total	22,800	22,800	18,780	24,300	6.6%	82.4%
007 - OTHER CHARGES & EXPENSES						
57300 - YTH DUES/LICENSES	250	250	0	250	0.0%	0.0%
57840 - YTH SUMMER EXPENSES	1,000	1,000	455	1,000	0.0%	45.5%
57841 - YTH SUBSTANCE ABUSE GRANT	15,000	15,000	16,903	15,000	0.0%	112.7%
57842 - YTH LEARNING ENRICHMENT CTR	28,280	28,280	28,280	29,411	4.0%	100.0%
57843 - YTH BROWN SCHOOL EXPENSES	40,000	40,000	34,983	40,000	0.0%	87.5%
007 - OTHER CHARGES & EXPENSES Total	84,530	84,530	80,621	85,661	1.3%	95.4%
YOUTH SERVICES Total	292,051	292,051	237,035	279,604	-4.3%	81.2%
ZONING BOARD						
001 - PERSONNEL SERVICES						
51165 - ZBD MINUTE TAKER	1,800	1,800	1,650	1,800	0.0%	91.7%
001 - PERSONNEL SERVICES Total	1,800	1,800	1,650	1,800	0.0%	91.7%
ZONING BOARD Total	1,800	1,800	1,650	1,800	0.0%	91.7%
Grand Total	73,652,102	73,751,615	58,277,107	76,676,520	4.1%	79.0%

CITY OF NEWBURYPORT
FY2018 STIPENDS (EXCLUDES VEHICLE USAGE)

STIPEND = a fixed sum of money paid periodically for services or to defray expenses.

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
<u>ASSESSOR</u>					
BRENNAN	JILL	ASSESSOR	\$200.00	EDUCATION CREDIT	Education
BRENNAN	JILL	ASSESSOR	\$1,500.00	TECHNOLOGY STIPEND	Additional pay for preparing Tax bill filing
<u>BUILDING</u>					
BINETTE	PETER	BUILDING	\$600.00	CLOTHING ALLOWANCE	Contractual
BONE	JAMES	BUILDING	\$3,915.84	ADA STIPEND	Additional pay for serving as City's ADA Coordinator
BONE	JAMES	BUILDING	\$600.00	CLOTHING ALLOWANCE	Contractual
PULASKI	BARBARA	BUILDING	\$2,442.43	LONGEVITY	Contractual
<u>COUNCIL ON AGING</u>					
DESMOND	JODI	COUNCIL ON AGING	\$700.00	CLOTHING ALLOWANCE	Contractual
DWAN	ROBERT	COUNCIL ON AGING	\$700.00	CLOTHING ALLOWANCE	Contractual
DWAN	ROBERT	COUNCIL ON AGING	\$819.48	LONGEVITY	Contractual
ROBILLARD	ROSEANN	COUNCIL ON AGING	\$3,650.59	LONGEVITY	Contractual
<u>DEPARTMENT OF PUBLIC SERVICES</u>					
AMARAL	WAYNE	DPS	\$600.00	CLOTHING ALLOWANCE	Contractual
ANGELAKIS	TED	DPS: WATER	\$600.00	CLOTHING ALLOWANCE	Contractual
BARTLETT	MIKE	DPS: FACILITIES	\$700.00	CLOTHING ALLOWANCE	Contractual
BOMBA	JOSHUA	DPS: FACILITIES	\$700.00	CLOTHING ALLOWANCE	Contractual
CARLETON	JEFFREY	DPS: FACILITIES	\$700.00	CLOTHING ALLOWANCE	Contractual
CHARRON	JOHN	DPS: FACILITIES	\$700.00	CLOTHING ALLOWANCE	Contractual
CHIASSON	DAVID	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
COCORAN	JOHN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
COLLYER	MARK	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
COLLYER	MARK	DPS: WATER	\$819.49	LONGEVITY	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
ASSESSOR					
CORCORAN	JOHN	DPS: HWY	\$500.00	AFSCME LICENSES	Contractual
CORCORAN	JOHN	DPS: HWY	\$995.75	LONGEVITY	Contractual
CORMIER	GEORGE	DPS: HWY	\$500.00	AFSCME LICENSES	Contractual
CORMIER	GEORGE	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
CORMIER	ROLAND	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
CRAIG	JUSTIN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
CRAIG	JUSTIN	DPS: HWY	\$425.00	EDUCATION STIPEND	Contractual
CRONIN	JERRY	DPS: SEWER	\$500.00	AFSCME LICENSES	Contractual
CRONIN	DALE	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
CRONIN	JERRY	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
CRONIN	DALE	DPS: HWY	\$425.00	EDUCATION STIPEND	Contractual
CRONIN	DALE	DPS: HWY	\$995.75	LONGEVITY	Contractual
CRONIN	DALE	DPS: HWY	\$500.00	TOOL REIMBURSEMENT	Contractual
CZARNECKI	KEVIN	DPS: HWY	\$1,500.00	AFSCME LICENSES	Contractual
CZARNECKI	KEVIN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
DOWNS	RYAN	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
EISENHAURE	SCOTT	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
EISENHAURE	SCOTT	DPS: HWY	\$500.00	TOOL REIMBURSEMENT	Contractual
FROST	ALLEN	DPS: HWY	\$1,000.00	AFSCME LICENSES	Contractual
FROST	ALAN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
FROST	ALAN	DPS: HWY	\$2,442.43	LONGEVITY	Contractual
FURNARI	TONY	DPS	\$1,000.00	CLOTHING ALLOWANCE	Contractual
FURNARI	TONY	DPS	\$2,000.00	WAIVING HEALTH INSURANCE	Contractual
GAGNE	NORMAN	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
ASSESSOR					
GAGNON	DIANE	DPS	\$600.00	CLOTHING ALLOWANCE	Contractual
GETTMAN	DAWN	DPS: WATER	\$995.75	LONGEVITY	Contractual
GONTHIER	MICHAEL	DPS: WATER	\$1,000.00	AFSCME LICENSES	Contractual
GONTHIER	MIKE	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
GONTHIER	MIKE	DPS: WATER	\$850.00	EDUCATION STIPEND	Contractual
HANSON	ROBERT	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
HANSON	ROBERT	DPS: HWY	\$2,442.43	LONGEVITY	Contractual
HANSON	ROBERT	DPS: HWY	\$500.00	TOOL REIMBURSEMENT	Contractual
HARRIS	STEVE	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
HARRIS	STEVE	DPS: SEWER	\$819.49	LONGEVITY	Contractual
HEGARTY	THOMAS	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
HEGARTY	THOMAS	DPS: WATER	\$2,442.43	LONGEVITY	Contractual
HERSEY	DAVID	DPS: WATER	\$1,000.00	AFSCME LICENSES	Contractual
HERSEY	DAVID	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
HEWETT	JOHN	DPS: FACILITIES	\$2,442.43	LONGEVITY	Contractual
HEWITT	JOHN	DPS: FACILITIES	\$700.00	CLOTHING ALLOWANCE	Contractual
HILL	DAVID	DPS: HWY	\$1,000.00	AFSCME LICENSES	Contractual
HILL	DAVID	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
HILL	DAVID	DPS: HWY	\$2,442.43	LONGEVITY	Contractual
HILL	DAVID	DPS: HWY	\$500.00	TOOL REIMBURSEMENT	Contractual
HOOD	CHRISTOPHER	DPS: WATER	\$500.00	AFSCME LICENSES	Contractual
HOOD	CHRISTOPHER	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
HOOD	CHRISTOPHER	DPS: WATER	\$995.75	LONGEVITY	Contractual
KING	PETER	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
ASSESSOR					
KOPPANA	WILLIAM	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
KOPPANA	WILLIAM	DPS: WATER	\$995.75	LONGEVITY	Contractual
KOZUCHOWSKI	KEVIN	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
LABRANCHE	PAUL	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
LEWIS	KEVIN	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
LEWIS	KEVIN	DPS: SEWER	\$2,442.43	LONGEVITY	Contractual
LYNCH	DANIEL	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
LYNCH	DANIEL	DPS: WATER	\$2,933.11	LONGEVITY	Contractual
MACFARLAND	SCOTT	DPS: HWY	\$500.00	AFSCME LICENSES	Contractual
MAHAN	KATHLEEN	DPS: WATER	\$150 PER MTG	ZONING BOARD MIN. TAKER	Additional pay for Attending meetings and taking minutes
MAHER	JAMES	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
MARTIN	SCOTT	DPS: FACILITIES	\$700.00	CLOTHING ALLOWANCE	Contractual
MCFARLAND	SCOTT	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
MCFARLAND	SCOTT	DPS: HWY	\$700.00	EDUCATION STIPEND	Contractual
MCGRATH	DAVID	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
MOORE	JAMES	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
MOORE	JAMES	DPS: SEWER	\$425.00	EDUCATION STIPEND	Contractual
NACY	JOHN	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
NOCK	ERIK	DPS: WATER	\$1,000.00	AFSCME LICENSES	Contractual
NOCK	ERIC	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
PAGE	JEFFEREY	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
PAGE	JEFFEREY	DPS: HWY	\$500.00	TOOL REIMBURSEMENT	Contractual
PEARSON	JOHN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
PRATT	CHRISTOPHER	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
ASSESSOR					
PRICE	DONALD	DPS: SEWER	\$500.00	AFSCME LICENSES	Contractual
PRICE	DONALD	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
RATCLIFFE	DAVID	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
RICHARD	SCOTT	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
RICHARD	SCOTT	DPS: WATER	\$995.75	LONGEVITY	Contractual
RICKARD	LANCE	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
RIESE	MILES	DPS: WATER	\$700.00	CLOTHING ALLOWANCE	Contractual
ROSARIO	PEDRO	DPS: HWY	\$500.00	AFSCME LICENSES	Contractual
ROSARIO	PEDRO	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
TALKINGTON	KATHE	DPS: WATER/SEWER	\$150 PER MTG	MINUTE TAKER	Additional pay for Attending meetings and taking minutes
TARR	JOHN	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
TUCCOLO	JAMIE	DPS: SEWER	\$600.00	CLOTHING ALLOWANCE	Contractual
VACANT	LIFT STATION	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
VACANT	SEWER LINE	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
VEZINA	SHAWN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
WALL	KEN	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
WARWICK	BRUCE	DPS: HWY	\$700.00	CLOTHING ALLOWANCE	Contractual
WARWICK	BRUCE	DPS: HWY	\$500.00	TOOL REIMBURSEMENT	Contractual
WHITE	JON-ERIC	DPS	\$600.00	CLOTHING ALLOWANCE	Contractual
WILSON	LEE	DPS: SEWER	\$700.00	CLOTHING ALLOWANCE	Contractual
WILSON	LEE	DPS: SEWER	\$2,442.43	LONGEVITY	Contractual
ZINCK	DAVID	DPS	\$500.00	TOOL REIMBURSEMENT	Contractual
FINANCE/AUDITOR					
LEO	KATHI	FINANCE	\$3,597.07	LONGEVITY	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
ASSESSOR					
MANNING	ETHAN	FINANCE	\$4,500.00	RETIREMENT BOARD	Additional pay for serving on retirement board as Ex-officio
FIRE					
ADAMS	ROBERT	FIRE	\$4,991.11	LONGEVITY	Contractual
Approx. 20 FTE		FIRE	\$1,000.00	EMT	Licenses held by firefighters
Approx. 33 FTE		FIRE	up to \$200	EDUCATION/EQUIPMENT	Licenses held by firefighters
Approx. 34 FTE		FIRE	\$850 - \$1000	HAZMAT DECON	Licenses held by firefighters
Approx. 6 FTE		FIRE	\$350.00	TECH RESOURCE A	Licenses held by firefighters
Approx. 7 FTE		FIRE	\$750.00	TECH RESOURCE B	Licenses held by firefighters
BRADBURY	STEPHAN	FIRE	\$6,735.32	LONGEVITY	Contractual
BROWN	DAN	FIRE	\$6,768.58	LONGEVITY	Contractual
BURKINSHAW	BRETT	FIRE	\$17,280.00	ALARM MAINTENANCE	Additional pay for maintaining and checking city alarms
COMORA	MIKE	FIRE	\$800.00	LONGEVITY	Contractual
COMORA	MIKE	FIRE	\$3,000.00	HAZMAT DECON	Contractual
CUTTER	JEFF	FIRE	\$4,500.00	RETIREMENT BOARD	Additional pay for serving on retirement board as City electee
CUTTER	JOHN	FIRE	\$6,768.58	LONGEVITY	Contractual
CUTTER	JEFF	FIRE	\$5,231.76	LONGEVITY	Contractual
DUBOIS	PAUL	FIRE	\$3,480.25	LONGEVITY	Contractual
GOULDTHORPE	PAUL	FIRE	\$5,414.86	LONGEVITY	Contractual
HAMILTON	STEPHEN	FIRE	\$8,112.47	LONGEVITY	Contractual
HERSEY	PHILLIP	FIRE	\$6,768.58	LONGEVITY	Contractual
KELLEY	JONATHAN	FIRE	\$425.00	EDUCATION STIPEND	Contractual
KENT	MICHAEL	FIRE	\$2,685.72	LONGEVITY	Contractual
KIMBALL	WENDY	FIRE	\$800.00	LONGEVITY	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
<u>ASSESSOR</u>					
LEARY	TERRY	FIRE	\$600.00	LONGEVITY	Contractual
LECLAIRE	CHRISTOPHER	FIRE	\$750.00	CLOTHING ALLOWANCE	Contractual
LECLAIRE	CHRISTOPHER	FIRE	11,000.00	EMERGENCY MANAGEMENT	Additional pay to be Officer in Charge of EMS
LECLAIRE	CHRISTOPHER	FIRE	2,598.00	ACCREDITATION STIPEND	Contractual
LECLAIRE	CHRISTOPHER	FIRE	200.00	FITNESS ALLOWANCE	Contractual
LECLAIRE	CHRISTOPHER	FIRE	3,000.00	PROFESSIONAL DEVELOPMENT	Contractual
LOWREY	JASON	FIRE	\$800.00	LONGEVITY	Contractual
LUCY	THOMAS	FIRE	\$800.00	LONGEVITY	Contractual
MESSINA	JOSHUA	FIRE	\$819.48	LONGEVITY	Contractual
MORSE	ROBERT	FIRE	\$4,061.15	LONGEVITY	Contractual
O'CONNOR	WILLIAM	FIRE	\$3,743.33	LONGEVITY	Contractual
PARSEGHIAN	KEVIN	FIRE	\$3,480.25	LONGEVITY	Contractual
PIRETTI	JOHN	FIRE	\$3,743.33	LONGEVITY	Contractual
RICHARD	JANICE	FIRE	\$2,442.43	LONGEVITY	Contractual
RICHARD	CHRISTOPHER	FIRE	\$800.00	LONGEVITY	Contractual
SALT	BARRY	FIRE	\$8,518.09	LONGEVITY	Contractual
THURLOW	RICHARD	FIRE	\$8,112.47	LONGEVITY	Contractual
<u>HARBORMASTER</u>					
HOGG	PAUL	HARBORMASTER	\$600.00	CLOTHING ALLOWANCE	Contractual
HOGG	PAUL	HARBORMASTER	\$2,500.00	SHELLFISH CONSTABLE	Additional pay for responsibility of managing clam beds
<u>SUSTAINABILITY</u>					
ETTENBOROUGH	MOLLY	HEALTH	\$250.00	CLOTHING ALLOWANCE	Contractual
<u>HEALTH</u>					
GIACALONE	FRANK	HEALTH	\$600.00	CLOTHING ALLOWANCE	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
<u>ASSESSOR</u>					
McALARNEY	PATRICIA	HEALTH	\$150 PER MTG	BOARD OF HEALTH MINUTES	Additional pay for Attending meetings and taking minutes
<u>INFORMATION TECHNOLOGY</u>					
KAVANAGH	MARK	IT	\$600.00	CLOTHING ALLOWANCE	Contractual
<u>LIBRARY</u>					
ATHERTON	JESSICA	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
BALD	JULIA	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
BISCARDI	PAULA	LIBRARY	\$995.75	LONGEVITY	Contractual
LEMUTH	JANE	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
MAGNIFICO	NANCY	LIBRARY	\$2,442.43	LONGEVITY	Contractual
MARKS	LYNN	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
MCGRATH	ANNAMARIE	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
OXTON	DIANE	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
PAYEUR	ABBEY	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
PERRY	MARY	LIBRARY	\$1,991.50	LONGEVITY	Contractual
SCEERY	ELIZABETH	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
SENIOR	JOYCE	LIBRARY	\$800.00	EDUCATION STIPEND	Contractual
SENIOR	JOYCE	LIBRARY	\$409.75	LONGEVITY	Contractual
<u>MAYOR</u>					
HOLADAY	DONNA	MAYOR	\$3,000.00	MAYOR EXPENSES	Expenses
HONNEGER	LOIS	MAYOR	\$5,000.00	SIGN PROGRAM	Additional pay for Sign Program
HONNEGER	LOIS	MAYOR	\$6,000.00	CULTURAL AFFAIRS	Additional pay for Cultural work
<u>PARKS</u>					
REID	LISE	PARKS	\$250.00	CLOTHING ALLOWANCE	Contractual
<u>PLANNING & DEVELOPMENT</u>					
BOISVERT	DIANNE	PLANNING & DEV.	\$700.00	EDUCATION STIPEND	Contractual
BOISVERT	DIANNE	PLANNING & DEV.	\$995.75	LONGEVITY	Contractual
<u>POLICE</u>					

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
ASSESSOR					
ADAMS	HOWARD	POLICE	\$6,812.47	LONGEVITY	Contractual
CARTER	KEITH	POLICE	\$5,565.79	LONGEVITY	Contractual
EATON	CHARLES	POLICE	\$800.00	LONGEVITY	Contractual
FTE Patrol		POLICE	2.00%	ACCREDITATION STIPEND	Education
GOODRICH	CRAIG	POLICE-DISP	\$700.00	EDUCATION STIPEND	Contractual
MARSHALL	ERIC	POLICE	\$800.00	LONGEVITY	Contractual
MARTIN	KEVIN	POLICE	\$800.00	LONGEVITY	Contractual
McDONALD	CHRISTOPHER	POLICE	\$800.00	LONGEVITY	Contractual
MURRAY	MARK	POLICE	\$11,098.00	LONGEVITY	Contractual
MURRAY	MARK	POLICE	\$2,775.00	ACCREDITATION STIPEND	Contractual
MURRAY	MARK	POLICE	\$3,000.00	PROFESSIONAL DEVELOPMENT	Contractual
MURRAY	MARK	POLICE	\$200.00	FITNESS ALLOWANCE	Contractual
MURRAY	MARK	POLICE	\$1,500.00	CLOTHING ALLOWANCE	Contractual
PLOUFF	TIMOTHY	POLICE-DISP	\$425.00	EDUCATION STIPEND	Contractual
SCHMIDT	JOHN	POLICE	\$800.00	LONGEVITY	Contractual
SENER	RONALD	POLICE	\$5,565.79	LONGEVITY	Contractual
SIEMASKO	RICHARD	POLICE	\$9,622.59	LONGEVITY	Contractual
STEEVES	WILLIAM	POLICE	\$800.00	LONGEVITY	Contractual
SUGRUE	MICHAEL	POLICE	\$800.00	LONGEVITY	Contractual
VATCHER	ROBERT	POLICE	\$800.00	LONGEVITY	Contractual
WEST	AMY	POLICE-DISP	\$700.00	EDUCATION STIPEND	Contractual
WILICHOWSKI	MICHAEL	POLICE	\$800.00	LONGEVITY	Contractual
TREASURER/COLLECTOR					
KOULOURAS	GEORGIA	TREASURER	\$2,442.43	LONGEVITY	Contractual

Last	First	Dept	Annual Amount (unless noted)	Purpose	Description
<u>ASSESSOR</u>					
LANGUIRAND	JULIE	TREASURER	\$2,499.96	RETIREMENT	Additional pay for signing retirement checks
LANGUIRAND	JULIE	TREASURER	\$2,499.96	TRUST FUND	Committee work
LAUDER	SCOTT	TREASURER	\$995.75	LONGEVITY	Contractual
<u>VETERANS SERVICES</u>					
HUNT	KEVIN	VETERANS OFFICE	\$720.00	CELL PHONE	Pay for Cell phone for work purposes
HUNT	KEVIN	VETERANS OFFICE	\$700.00	GRAVES OFFICER	Additional pay for Graves / cemetery responsibilities
STANWOOD	ROBERT	VETERANS OFFICE	\$720.00	CELL PHONE	Pay for Cell phone for work purposes
<u>YOUTH SERVICES</u>					
GORDON	LEE	YOUTH SERVICES	\$600.00	SPECIAL PROGRAM	Running Thrive Program

CITY OF NEWBURYPORT
EMPLOYEE VEHICLE USE AND COMPENSATION

City Employees Who have Use of a City Vehicle 24 hours per day, 7 days per week				
Furnari	Anthony	DPS Director	2014 Ford Explorer	Vehicle plus gas (Gasboy)
Amaral	Wayne	DPS Deputy Director	2008 Ford Explorer	Vehicle plus gas (Gasboy)
Tuccolo	Jamie	DPS Sewer Collection Supt.	2014 Ford Escape	Vehicle plus gas (Gasboy)
Lynch	Daniel	DPS Water Construction	2014 Ford Escape	Vehicle plus gas (Gasboy)
Simons	Matthew	Lieutenant, Police	2008 Dodge Charger	Vehicle plus gas (Gasboy)
Siemasko	Richard	Senior Lieutenant, Police	2011 Chevy Impala	Vehicle plus gas (Gasboy)
Murray	Mark	Marshal, Police	2016 Ford Sedan	Vehicle plus gas (Gasboy)
McDonald	Christopher	Inspector, Police	2006 Chevy Impala	Vehicle plus gas (Gasboy)
Sugrue	Michael	Inspector, Police	2011 Chevy Impala	Vehicle plus gas (Gasboy)
LeClaire	Christopher	Fire Chief	2011 Chevy Tahoe	Vehicle plus gas (Gasboy)
Bradbury	Stephen	Deputy Fire Chief	2013 Chevy Tahoe	Vehicle plus gas (Gasboy)

City Employees Receiving Monthly Compensation for Use of their Personal Vehicles (FY18 Rates)				
Angelakis	Ted	Water Treatment Operations Superintendent	\$425/month	Vehicle Usage no mileage
Bartlett	Michael	Facilities Manager	\$425/month	Vehicle Usage no mileage
Binette	Peter	Building Commissioner	\$425/month	Vehicle Usage no mileage
Bone	James	Building Inspector	\$425/month	Vehicle Usage no mileage
Brennan	Jill	Assessor	\$275/month	Vehicle Usage no mileage
Egmont	Andrea	Youth Services Director	\$175/month	Vehicle Usage no mileage
Ettenborough	Molly	Sustainability Director	\$325/month	Vehicle Usage no mileage
Giacalone	Frank	Health Director	\$425/month	Vehicle Usage no mileage
Glynn	David	Assistant Assessor	\$425/month	Vehicle Usage no mileage
Hennessey	Michael	Parks Manager	\$275/month	Vehicle Usage no mileage
Hogg	Paul	Harbormaster	\$425/month	Vehicle Usage no mileage
Holaday	Donna	Mayor	\$425/month	Vehicle Usage no mileage
Hunt	Kevin	Veterans Affairs Director	\$425/month	Vehicle Usage no mileage
Kavanagh	Mark	Information Services	\$275/month	Vehicle Usage no mileage
Pratt	Chris	Sewer Chief Operator	\$425/month	Vehicle Usage no mileage
Reid	Lise	Parks Director	\$275/month	Vehicle Usage no mileage
Robillard	Roseann	Council on Aging Director	\$425/month	Vehicle Usage no mileage
Stanwood	Robert	Veterans Affairs Asst. Dir.	\$300/month	Vehicle Usage no mileage

*All municipal employees must comply with the City's Vehicle Safety and Use Policy as outlined in the Employee Handbook (attached).

VEHICLE SAFETY AND USE POLICY

MUNICIPAL VEHICLES

It is the policy of the City of Newburyport that certain positions require employee access to Municipal Vehicles, either during their work shift or on a 24-hour on-call basis. Municipal Vehicles are not Personal Vehicles and are not for personal use. Municipal Vehicles should be viewed as belonging to the citizens of Newburyport and are assigned solely for the purpose consistent with providing services to those citizens.

PERSONAL VEHICLES

It is the policy of the City of Newburyport to reimburse employees for reasonable expenses which they must incur as a result of Personal Vehicle use on behalf of the City. Receipts and Expense Reports must be submitted in a timely fashion (monthly) in order for employees to be reimbursed for such expenses.

VEHICLE STIPEND

It is the policy of the City of Newburyport that in the event an employee is required to use his/her Personal Vehicle on a year-round basis, and that employee has not been assigned a Municipal Vehicle, the Mayor may authorize the payment of a Vehicle Stipend. Such stipend may be rescinded with 30-day written notice. The provisions of this policy apply to all municipal government employees. Employees whose employment is regulated by collective bargaining agreement are subject only to those provisions of this policy not specifically regulated by agreement.

The assignment of municipal vehicles during work time is based upon job description. When municipal vehicles are available for this purpose, they may be assigned in a manner consistent with departmental workload and employee function. The assignment of vehicles may be rescinded at any time by a Department Head or the Mayor.

The assignment of vehicles for 24-hour use will be made by the Mayor, and will only be considered for employees who require a vehicle for the ordinary and necessary discharge of their job functions. Criteria which will be used in the determination of eligibility for 24-hour vehicle use include:

- Officially designated on-call status
- Requirement for frequent emergency availability during non-working hours
- Issuance of a pager or other communication device
- Emergency or other equipment contained in the vehicle

Such municipal vehicle assignment may be rescinded in writing for good reason or cause by the Department Head and/or Mayor.

Vehicle use is limited to travel to and from the residence and place of work. The vehicle should be driven over the most direct route taking into account road and traffic conditions. The vehicle should not be utilized for travel outside a direct commuting route within reason or by express permission from the Mayor. Employees assigned a municipal vehicle for 24 hour use involved a commute of more than 25 miles one way shall reimburse the city for the additional fuel cost as determined by the City Treasurer.

An employee assigned municipal vehicles on a 24-hour basis will be given a copy of this policy and will be required to sign a **Confirmation of Receipt**.

Rules Governing Use

1. All municipal vehicles, except emergency vehicles, will bear the City Seal and "City of Newburyport" prominently displayed on each side of vehicle.
2. Municipal vehicles may only be used for legitimate municipal business.
3. Municipal vehicles will not be used to transport any individual that is not directly or indirectly related to municipal business. Passengers shall be limited to City employees and individuals who are directly associated with City work activity (committee members, consultants, contractors, etc.). Family members shall not ordinarily be transported in municipal vehicles. Police Officers transporting individuals in the performance of their normal job duties are exempt from this provision.
4. Vehicles should contain only those items for which the vehicle is designed. The City shall not be liable for the loss or damage of any personal property transported in the vehicle.

5. Employees are expected to keep municipal vehicles clean, and to immediately report any malfunction or damage to their supervisor.
6. Employee's assigned vehicles for commuting purposes are expected to park such vehicles in safe locations and to lock the car when not in use. Operators should never leave vehicles unattended with the ignition keys in the lock or anywhere in the vehicle.
7. Employees (both driver and passengers) must wear seatbelts in vehicles so equipped during operation of the vehicle.
8. All operators of vehicles that require a Commercial Driver's License (CDL) license must be tested for drugs and alcohol as provided by US DOT regulations and the City drug/alcohol policy.
9. Employees may not operate municipal vehicles under the influence of alcohol, illegal drugs, prescription drugs or medications that may interfere with effective and safe operations.
10. Employees who operate municipal vehicles must have a valid motor vehicle license issued by the State of their current residence and may be required to provide proof of valid motor vehicle license once every six (6) months.
11. All new drivers must allow a motor vehicle record check prior to driving any City-owned vehicle. This record check will be done every other year thereafter. An adverse drug record, regardless of what vehicle it occurred in, may result in revocation of an employee's privilege to operate municipal vehicles. If operating a municipal vehicle is an essential job function, reclassification or termination could result.
12. Employees driving municipal vehicles shall obey all applicable traffic and parking regulations, ordinances, and laws.
 - a. Employees who incur parking or other fines in municipal vehicles will generally be personally responsible for payment of such fines unless the payment of such fines is approved by the City.
 - b. Employees who are issued citations for any offense while using a municipal vehicle must notify their supervisor immediately when practicable, but in no case later than 24 hours. Failure to provide such notice will be grounds for disciplinary action.
 - c. Employees who are assigned a municipal vehicle and/or personal vehicle and who are arrested for or charged with a motor vehicle offense for which the punishment includes suspension or revocation of the motor vehicle license, whether in his/her personal vehicle or in a municipal vehicle, must notify his/her supervisor immediately when practicable, but in no case later than 24 hours. Conviction for such an offense may be grounds for loss of municipal vehicle privileges and/or further disciplinary action.
13. No employee may use a municipal vehicle for out of State use without advance approval of the Mayor.
14. Under NO circumstances will any person ride in the bed of a truck, or in a trailer or bucket of a loader or backhoe.
15. Smoking is not permitted in a municipal vehicle in accordance with MGL c270 §22.
16. When utilizing a municipal vehicle, employees are required to obtain fuel from designated municipal fueling facilities unless fueling is required in the course of out of town travel.

Failure to comply with any and all provisions of this policy may result in disciplinary action up to and including removal of City vehicle privileges, suspension, and/or termination from City service.

PERSONAL VEHICLES

When an employee is authorized to use a Personal Vehicle for work-related travel, he/she shall be reimbursed for mileage at the IRS standard mileage rate, unless covered by contract or stipend. According to the IRS, the standard mileage rate for business purposes is based on an annual study of the fixed and variable costs of operating a vehicle. Employees will be notified by Human Resources of any changes to the IRS rate.

In accordance with the IRS regulations/rulings, the mileage rate is intended to cover, but is not limited to, the cost of fuel, repairs, insurance, all operating costs, and general wear and tear on the Personal Vehicle.

Reimbursement Expenses:

1. In addition to the mileage rate, the City will reimburse employees authorized to travel outside of Newburyport, driving a Personal or Municipal Vehicle, for tolls, and reasonable parking expenses, when receipts are provided
2. Employees receiving a Vehicle Stipend will not be reimbursed for tolls, but may be reimbursed for reasonable parking expenses. Employees will not be reimbursed for tolls that are paid by the employee during his/her normal commute to work.

Employees who are authorized to use Personal Vehicles for work-related travel are required to show proof to their Department Head and/or Human Resources, on an annual basis, of the following minimum levels of insurance coverage:

Bodily Injury	\$100,000/\$300,000
Property Damage	\$50,000

Employees will not be reimbursed for commuting between their homes and offices or other regular work locations.

In order to be reimbursed for Personal Vehicle use, employees must complete a Mileage Form and submitted with appropriate back up documentation and/or receipts in a timely manner to the appropriate Department Head.

Driving Record:

1. If an employee uses his/her Personal Vehicle for work-related travel on a regular basis, the employee maybe subjected to a driving record check. This would occur if the city is made aware of an employee having a driving record this is of a safety concern:
 - A copy of the operators Massachusetts drivers record shall be obtained by Human Resources to verify the historical driving record of the operator.
 - If the operator has an out-of-state license, then the operator must provide, upon request, a copy of their existing State driver's license to Human Resources. Any out-of-pocket expense in obtaining a copy of the driving record will be reimbursed by the City upon submission of a receipt, in a timely fashion.
2. Driving records shall be reviewed by the Department Head and/or Human Resources.
3. Driving records determined to be a safety concern by the Department Head and/or Human Resources may result in the disapproval of an employee's Personal Vehicle use for work-related travel, after consultation with the appropriate Department Head.

CELL PHONE USAGE IN A VEHICLE

Cell Phone Usage in a vehicle applies to any device that makes or receives phone calls, leave messages, sends text messages, surfs the Internet or downloads and allows for the reading of and responding to email whether the device is City-supplied or personally owned.

An employee who uses a City-supplied device or a City-supplied vehicle is prohibited from texting while driving. To safely use your cell phone or similar device it is advisable to stop your vehicle in a safe location or employ a hands-free device.

CITY OF NEWBURYPORT
FY2018 SALARIES FUNDED FROM MULTIPLE SOURCES (EXCLUDES STIPENDS)

Name	Position	Department	Salary	Account Number	Description	Amount
Richard Jones	City Clerk	City Clerk	\$95,508	01161001-51101	CLK SAL CITY CLERK	\$66,325
				2839-51100	PAID PARKING REVOLVING	\$22,285
				01111001-51160	CCN SAL CLK COUNCIL	\$4,245
				01163001-51160	BDR SAL CLERK REGISTRAR	\$2,122
				01163001-51162	BDR SAL REGISTRARS	\$531
Patricia Barker	Assistant City Clerk	City Clerk	\$79,008	01161001-51102	CLK SAL ASSIST CLERK	\$72,843
				2839-51100	PAID PARKING REVOLVING	\$5,550
				01111001-51162	CCN SAL CLK COMMITTEE	\$614
Cassandra Green	Administrative Assistant	City Clerk	\$54,534	01161001-51103	CLK SAL ADMIN ASSISTANT	\$48,984
				2839-51100	PAID PARKING REVOLVING	\$5,550
Rosemary Coulombe	Finance Clerk	Auditor	\$51,037	01135001-51104	AUD SAL FINANCE CLERK	\$38,388
				2583-51100	HOUSING REHAB PROGRAM	\$12,649
Christopher LeClaire	Fire Chief	Fire	\$140,892	01220001-51101	FIR SAL FIRE CHIEF	\$129,892
				01291001-51101	EMR COORDINATOR	\$11,000
Patricia McAlarney	Office Manager	Health	\$52,981	01510001-51103	HLH SAL OFFICE MANAGER	\$45,412
				01519001-51103	SUS SAL OFFICE MANAGER	\$7,569
Pamela Palumbo	Public Health Nurse	Health	\$57,254	01510001-51711	HLH SAL PUBLIC HEALTH NURSE	\$45,320
				01914001-51706	INS WELLNESS PROGRAM	\$11,934
Molly Ettenborough	Recycling/Energy Manager	Sustainability	\$71,007	01519001-51160	SUS SAL RECYCLE/ENERGY MGR	\$60,000
				2747-59600	SOLID WASTE FEES RSV APPR	\$11,007
Anthony Furnari	Director	DPS	\$119,285	01421001-51101	DPS SAL DIRECTOR	\$39,762
				60450001-51101	DPS SAL DIRECTOR	\$39,762
				61440001-51101	DPS SAL DIRECTOR	\$39,762

Name	Position	Department	Salary	Account Number	Description	Amount
Wayne Amaral	Deputy Director	DPS	\$101,684	01421001-51102	DPS SAL DEPUTY DIRECTOR	\$33,895
				60450001-51102	DPS SAL DEPUTY DIRECTOR	\$33,895
				61440001-51102	DPS SAL DEPUTY DIRECTOR	\$33,895
Kathe Talkington	Business Manager	DPS	\$68,640	60450001-51103	DPS SAL BUSINESS MANAGER	\$22,880
				61440001-51103	DPS SAL BUSINESS MANAGER	\$22,880
				01421001-51103	DPS SAL BUSINESS MANAGER	\$22,880
Jon-Eric White	City Engineer	DPS	\$92,058	61440001-51119	DPS SAL CITY ENGINEER	\$30,686
				01421001-51119	DPS SAL CITY ENGINEER	\$30,685
				60450001-51119	DPS SAL CITY ENGINEER	\$30,686
Diane Gagnon	Assistant City Engineer	DPS	\$61,923	01421001-51117	DPS SAL ASST ENGINEER	\$20,642
				60450001-51117	DPS SAL ASST ENGINEER	\$20,641
				61440001-51117	DPS SAL ASST ENGINEER	\$20,641
Katie Mahan	Administrative Office Manager	DPS	\$52,981	60450001-51132	DPS SAL ADMIN OFFICE MGR	\$26,490
				61440001-51132	DPS SAL ADMIN OFFICE MGR	\$26,490
Jennifer Sullivan	Administrative Assistant	DPS	\$46,159	60450001-51131	DPS SAL ADMIN ASSISTANT	\$23,079
				61440001-51131	DPS SAL ADMIN ASSISTANT	\$23,079
David Zinck	City Electrician	DPS	\$83,013	01421001-51107	DPS SAL ELECTRICIAN	\$40,196
				2806-50000	ELECTRICAL REVOLVING	\$42,817
Kate Newhall-Smith	Planner	Planning & Development	\$65,596	01182001-51102	OPD SAL PLANNER	\$43,596
				8279-50000	AFFORDABLE HOUSING TRUST	\$16,000
				7070001-51165	CPA ADMIN EXPENSES	\$6,000
James Bone	Local Inspector	Building	\$65,545	01241001-51160	BLD SAL ASST BLDG INSPECTOR	\$23,205
				25830001-51100	HOUSING REHAB	\$21,552
				2807-50000	PLUMBING REVOLVING	\$18,148
				01921001-51161	COD SAL ADA COORDINATOR	\$2,640
Mary Kelly	Activities Coordinator	Council on Aging	\$43,453	01541001-51162	COA SAL ACTIVITIES COORD	\$37,684
				26080001-51100	EOEA GRANT	\$5,769

CITY OF NEWBURYPORT
FY2017 PART-TIME EMPLOYEES WHOSE YTD >\$3,000
(AS OF MARCH 24, 2017)

Last Name	First Name	Department	Amount
Stern	Philip	Building/Harbor	\$32,174
Willey	David	Harbor	\$30,597
Caruso	Enrico	Harbor	\$25,349
Grande	Joseph	Harbor	\$21,197
Hayden	Adam	Harbor	\$11,951
Walker	John	Harbor	\$11,331
Falite	Michael	Police Dispatcher	\$11,218
Jorge	Nathan	Parks	\$10,670
Lawler	Mary	Harbor	\$10,009
Rushton-Power	Christina	COA	\$7,761
Johnson	Laura	Youth	\$7,188
Amico	Zachary	Parks	\$6,493
Herlihy	Gerard	Recycle	\$6,420
Maranto	James	Harbor	\$6,309
Kelley	Ryan	Youth	\$6,301
Joy	Gretchen	OPD	\$6,075
Cummings	Richard	Harbor	\$5,952
Husgen	Christopher	Health	\$5,948
Toye	Cameron	Health	\$5,676
Murphy	Michael	Health	\$5,409
Woodworth	Ghlee	Mayor	\$5,374
Murray	Devin	Harbor	\$5,147
Gallo	Camille	Recycle	\$5,115
Kench	Rebecca	Harbor	\$4,815
Romano	Stephanie	Police Dispatcher	\$4,515
Quinn	Maureen	Harbor	\$4,500
Bushnell	Kyle	Parks	\$4,456
Hayden	Matthew	Harbor	\$4,066
Souther	Trevor	Youth	\$3,854
Olson	Caelin	Library/Youth	\$3,696
St. Pierre	Charles	DPW	\$3,680
Driscoll	Allison	Library	\$3,587
Rogato	Paul	Harbor	\$3,564
Puopolo	Richard	Harbor	\$3,403
O'leary	Matthew	Harbor	\$3,332
Simeone	Josh	Youth	\$3,319
Tomasz	Lea	Water	\$3,230
Echelberger	Dana	Library	\$3,136
Poirier	Gloria	Building	\$3,132
Hawkes	Kaylee	Library	\$3,113
Banfield	Colin	DPW	\$3,096
Emmith	Spencer	Youth	\$3,092
Childs	Scott	Harbor	\$3,082
Wojcicki	Ava	Harbor	\$2,979
Guthrie	Linda	OPD	\$2,850
Riley	Donna	Harbor	\$2,836
Cahalane	John	Harbor	\$2,770
Chaisson	Francis	Harbor	\$2,530
Chaisson	Michael	Harbor	\$2,213

CITY OF NEWBURYPORT
REGULAR 1099/CONTRACTORS
EARNINGS >\$3,000
(AS OF MAY 1, 2017)

Vendor Name	Job	Funding Source	Amount
JH MACKAY PE (JOSEPH MACKAY)	Engineering	Chapter 90	\$22,778
		Sidewalk Budget	\$24,000
JH MACKAY PE (JOSEPH MACKAY) Total			\$46,777
STAR TEK PC REPAIR (JEANNINE LEBLANC)	IT Help Desk/Support	DPS Building Project	\$4,000
		IT Budget	\$24,350
		Sewer Budget	\$4,000
		Water Budget	\$6,000
STAR TEK PC REPAIR (JEANNINE LEBLANC) Total			\$38,350
DOWNS GERRY L	Plumbing/Gas Inspector	Gas Revolving	\$9,450
		Plumbing Revolving	\$14,656
DOWNS GERRY L Total			\$24,106
ACQUAVIVA SUSAN	Bookkeeping	Council on Aging Revolving	\$1,443
		Paid Parking Revolving	\$8,056
		Youth Services Budget	\$4,504
ACQUAVIVA SUSAN Total			\$14,003
MPH ENVIRONMENTAL (M. PIETER HARTFORD)	Engineering	Sewer Budget	\$1,198
		Water Budget	\$12,315
MPH ENVIRONMENTAL (M. PIETER HARTFORD) Total			\$13,513
COLBY, PAUL	Water Treatment Plant Consulting	Water Budget	\$12,050
COLBY, PAUL Total			\$12,050
WEBB CHRISTOPHER	Health Inspector	Health Budget	\$3,440
		Transient Vendors Revolving	\$3,655
WEBB CHRISTOPHER Total			\$7,095
SHAW KRISTIN M	Health Inspector	Health Budget	\$5,810
		Transient Vendors Revolving	\$70
SHAW KRISTIN M Total			\$5,880
Grand Total			\$161,774

**CITY OF NEWBURYPORT
REVOLVING FUNDS**

FY2017 YEAR-TO-DATE ACTIVITY
(AS OF MAY 1, 2017)

<u>Account Name</u>	<u>Fund Code</u>	<u>Beginning Balance</u>	<u>YTD Revenue</u>	<u>YTD Expended</u>	<u>Transfers Out</u>	<u>Current Balance</u>	<u>Spending Limit</u>
Engineering Services	2801	\$68,298	\$60,017	(\$62,041)		\$66,274	\$90,000
Council on Aging	2802	\$39,046	\$32,795	(\$27,951)		\$43,889	\$35,000
Recreational Services	2803	\$264,911	\$253,319	(\$305,877)		\$212,352	\$370,000
Historical Commission	2804	\$10,022	\$300	(\$375)		\$9,947	\$2,500
Electrical Inspector	2806	\$180,583	\$88,656	(\$70,504)	(\$150,000)	\$48,734	\$95,000
Plumbing Inspector	2807	\$25,410	\$39,860	(\$44,807)		\$20,463	\$65,000
Gas Inspector	2808	\$16,108	\$22,605	(\$22,575)		\$16,137	\$40,000
Disabilities Commission	2809	\$7,683	\$3,965	(\$261)		\$11,387	\$3,000
Emma Andrews Library	2810	\$18,782	\$13,500	(\$5,126)		\$27,155	\$30,000
M-School Drop-in Center	2811	\$36,426	\$51,159	(\$23,157)		\$64,427	\$45,000
Transient Vendors	2812	\$43,817	\$13,165	(\$3,725)	(\$25,000)	\$28,257	\$20,000
Planning & Zoning	2813	\$21,623	\$51,180	(\$35,714)		\$37,089	\$70,000
Animal Control	2817	\$12,456	\$1,480	(\$1,997)		\$11,939	\$6,000
Tree Commission	2818	\$7,083	\$7,330	(\$5,943)		\$8,470	\$10,000
Medicare/Medicaid	2835	\$28,055	\$10,999	(\$15,325)		\$23,729	\$25,000
Veterans Services	2836	\$2,409	\$90	(\$500)		\$1,999	\$2,000
Downtown Paid Parking	2839	\$602,440	\$765,531	(\$482,627)	(\$10,000)	\$875,344	\$750,000
City Hall Maintenance	2840	\$3,441	\$1,488	(\$1,995)		\$2,933	\$5,000
Senior Comm. Ctr. Maint.	2841	\$1,722	\$16,630	(\$7,523)		\$10,829	\$15,000
Parks Maint.	2842	\$0	\$2,344	(\$869)		\$1,475	\$50,000

Total Revolving Funds

\$1,390,314

\$1,436,411

(\$1,118,893)

(\$185,000)

\$1,522,832

\$1,728,500

CITY OF NEWBURYPORT
REVOLVING FUNDS
FY2017 YEAR-TO-DATE DETAIL BY FUND
(AS OF MAY 1, 2017)

	Amount
2801 - REV ZBD/PBD ENGINEERING SVC	
Beginning Balance	\$68,298
Revenue	
Developer Fees	\$60,017
Revenue Total	\$60,017
Expenses	
Engineering/Peer Reviews	(\$53,583)
Return of Escrow	(\$8,458)
Expenses Total	(\$62,041)
2801 - REV ZBD/PBD ENGINEERING SVC Total	\$66,274
2802 - REV COUNCIL ON AGING	
Beginning Balance	\$39,046
Revenue	
User Fees	\$32,795
Revenue Total	\$32,795
Expenses	
Programs	(\$27,951)
Expenses Total	(\$27,951)
2802 - REV COUNCIL ON AGING Total	\$43,889
2803 - REV RECREATION SERVICES	
Beginning Balance	\$264,911
Revenue	
Donations	\$963
Senior Celebration Receipts	\$17,250
User Fees	\$235,105
Revenue Total	\$253,319
Expenses	
Bank Charges	(\$3,167)
Other	(\$13,030)
Programs	(\$207,352)
Salaries & Wages	(\$49,931)
Senior Celebration	(\$17,045)
Special Events	(\$8,899)
Transportation	(\$6,454)
Expenses Total	(\$305,877)
2803 - REV RECREATION SERVICES Total	\$212,352

	Amount
2804 - REV HISTORICAL COMMISSION FD	
Beginning Balance	\$10,022
Revenue	
Application Fees	\$300
Revenue Total	\$300
Expenses	
Meeting Minutes	(\$375)
Expenses Total	(\$375)
2804 - REV HISTORICAL COMMISSION FD Total	\$9,947
2806 - REV WIRE INSPECTION FEES	
Beginning Balance	\$180,583
Revenue	
Electrical Permit Fees	\$88,656
Revenue Total	\$88,656
Expenses	
Electrical Inspectors	(\$44,528)
Other	(\$530)
Purchase of Van	(\$25,447)
Transfer Out	(\$150,000)
Expenses Total	(\$220,504)
2806 - REV WIRE INSPECTION FEES Total	\$48,734
2807 - REV PLUMBING INSPECT FEES	
Beginning Balance	\$25,410
Revenue	
Plumbing Permit Fees	\$39,860
Revenue Total	\$39,860
Expenses	
Other	(\$6,593)
Plumbing Inspectors	(\$38,214)
Expenses Total	(\$44,807)
2807 - REV PLUMBING INSPECT FEES Total	\$20,463
2808 - REV GAS INSPECTION FEES	
Beginning Balance	\$16,108
Revenue	
Gas Permit Fees	\$22,605
Revenue Total	\$22,605
Expenses	
Gas Inspectors	(\$21,424)
Other	(\$1,152)
Expenses Total	(\$22,575)
2808 - REV GAS INSPECTION FEES Total	\$16,137

	Amount
2809 - REV DISABILITIES COMMISSION	
Beginning Balance	\$7,683
Revenue	
Handicapped Parking Fines	\$3,965
Revenue Total	\$3,965
Expenses	
COD Expenses	(\$261)
Expenses Total	(\$261)
2809 - REV DISABILITIES COMMISSION Total	\$11,387
2810 - REV SE BRANCH MAINT	
Beginning Balance	\$18,782
Revenue	
Rental Income	\$13,500
Revenue Total	\$13,500
Expenses	
Building Maintenance	(\$2,040)
Utilities	(\$3,087)
Expenses Total	(\$5,126)
2810 - REV SE BRANCH MAINT Total	\$27,155
2811 - REV NBPT MD SCH DROP IN CTR	
Beginning Balance	\$36,426
Revenue	
Concessions	\$1,897
Donations	\$106
Other	\$6,433
User Fees	\$42,722
Revenue Total	\$51,159
Expenses	
Other	(\$750)
Programs	(\$238)
Salaries & Wages	(\$21,977)
Transportation	(\$192)
Expenses Total	(\$23,157)
2811 - REV NBPT MD SCH DROP IN CTR Total	\$64,427

	Amount
2812 - REV TEMP VENDOR PERMITS	
Beginning Balance	\$43,817
Revenue	
Vendor Permit Fees	\$13,165
Revenue Total	\$13,165
Expenses	
Health Inspectors	(\$3,725)
Transfer Out	(\$25,000)
Expenses Total	(\$28,725)
2812 - REV TEMP VENDOR PERMITS Total	\$28,257
2813 - REV PLANNING & ZONING	
Beginning Balance	\$21,623
Revenue	
Application Fees	\$51,180
Revenue Total	\$51,180
Expenses	
Application Fees	(\$415)
City Solicitor	(\$7,021)
Legal Ads	(\$22,308)
Meeting Minutes	(\$1,200)
Other	(\$4,770)
Expenses Total	(\$35,714)
2813 - REV PLANNING & ZONING Total	\$37,089
2817 - ANIMAL CONTROL OFFICER	
Beginning Balance	\$12,456
Revenue	
Shelter Fees	\$1,480
Revenue Total	\$1,480
Expenses	
Salaries & Wages	(\$1,000)
Signage	(\$997)
Expenses Total	(\$1,997)
2817 - ANIMAL CONTROL OFFICER Total	\$11,939
2818 - REV NBPT TREE COMMISSION	
Beginning Balance	\$7,083
Revenue	
Donations	\$7,330
Revenue Total	\$7,330
Expenses	
Tree Maintenance	(\$5,943)
Expenses Total	(\$5,943)
2818 - REV NBPT TREE COMMISSION Total	\$8,470

	Amount
2835 - HLTH MEDICARE REIMB	
Beginning Balance	\$28,055
Revenue	
Medicare/Medicaid Reimbursements	\$10,999
Revenue Total	\$10,999
Expenses	
Flu Clinics	(\$14,725)
Salaries & Wages	(\$600)
Expenses Total	(\$15,325)
2835 - HLTH MEDICARE REIMB Total	\$23,729
2836 - REV VETERANS REVOLVING FUND	
Beginning Balance	\$2,409
Revenue	
Donations	\$90
Revenue Total	\$90
Expenses	
Programs	(\$500)
Expenses Total	(\$500)
2836 - REV VETERANS REVOLVING FUND Total	\$1,999
2839 - DOWNTOWN PAID PARKING ACCT	
Beginning Balance	\$602,440
Revenue	
EV Charger Usage Fees	\$506
Interest Income	\$2,753
Parking Fines	\$212,224
Parking Meter Receipts	\$481,389
Parking Permits	\$68,659
Revenue Total	\$765,531
Expenses	
Downtown Capital/Other	(\$93,659)
NRA Revenue	(\$122,142)
Purchase of Services	(\$105,547)
Salaries & Wages	(\$108,778)
Transfer Out	(\$10,000)
Waterfront Trust Payments	(\$52,500)
Expenses Total	(\$492,627)
2839 - DOWNTOWN PAID PARKING ACCT Total	\$875,344

	Amount
2840 - CITY HALL REVOLVING FUND	
Beginning Balance	\$3,441
Revenue	
Rental Fees	\$1,488
Revenue Total	\$1,488
Expenses	
Building Maintenance	(\$359)
Custodians	(\$1,637)
Expenses Total	(\$1,995)
2840 - CITY HALL REVOLVING FUND Total	\$2,933
2841 - SR COMMUNITY CTR MAINTENANCE	
Beginning Balance	\$1,722
Revenue	
Rental Fees	\$16,630
Revenue Total	\$16,630
Expenses	
Building Maintenance	(\$400)
Custodians	(\$6,285)
Rental Fees	(\$838)
Expenses Total	(\$7,523)
2841 - SR COMMUNITY CTR MAINTENANCE Total	\$10,829
2842 - PARKS MAINTENANCE	
Beginning Balance	\$0
Revenue	
Parks Fees	\$2,344
Revenue Total	\$2,344
Expenses	
Parks Maintenance	(\$664)
Salaries & Wages	(\$205)
Expenses Total	(\$869)
2842 - PARKS MAINTENANCE Total	\$1,475
Grand Total	\$1,522,832

CITY OF NEWBURYPORT
TRUST FUND BALANCES (BY PURPOSE)
(AS OF MARCH 31, 2017)

Fund	Name	Purpose	Non-Expendable	Expendable	Total
828245	Bromfield, John	1/2 Sidewalks,1/2 Trees	\$98,835	\$107,601	\$206,436
828230	Pettingell, George	1/2 South End Reading Room, 1/2 Library	\$2,011	\$2,483	\$4,494
828254	Horton, William	Aged & Needy	\$28,520	\$35,210	\$63,730
828252	Davis, Annie	Aged Ladies	\$1,000	\$1,235	\$2,235
828249	Gorwaiz, A M	Atkinson Common	\$100	\$124	\$224
828250	Knight, Charles	Atkinson Common	\$400	\$494	\$894
828244	Balch Fund	Bartlett Mall	\$10,000	\$12,346	\$22,346
828246	Cutter, A G	Beautify City	\$54,125	\$61,916	\$116,041
828271	Roy, Herman	Beautify Waterfront	\$962,750	\$0	\$962,750
828212	Dodge, W H P	Books & Papers for Library	\$2,645	\$3,106	\$5,751
828204	Coffin, W O	Books for Library	\$10,000	\$10,839	\$20,839
828211	Dodge, Nathan	Books for Library	\$1,020	\$1,123	\$2,143
828214	Foster, Daniel	Books for Library	\$250	\$309	\$559
828215	Frothingham, J A	Books for Library	\$1,000	\$1,235	\$2,235
828216	Green, Sarah	Books for Library	\$2,000	\$2,210	\$4,210
828218	Haskell, George	Books for Library	\$1,073	\$1,324	\$2,397
828233	Sawyer, Matthew	Books for Library	\$5,000	\$5,671	\$10,671
828235	Spring, J R	Books for Library	\$20,000	\$22,616	\$42,616
828241	William, A	Books for Library	\$1,000	\$1,074	\$2,074
828209	Cushing, Caleb	Books for NHS Senior	\$1,000	\$1,112	\$2,112
828274	Various Cemetery	Cemeteries	\$5,480	\$6,766	\$12,246
828256	Highland Cemetery	Cemetery	\$16,333	\$20,165	\$36,498
828229	Parton, Ethel	Children's Books	\$2,100	\$2,452	\$4,552
828220	Hayward, Laurence	Christmas Gifts for Library Employees	\$5,000	\$5,544	\$10,544
828202	Bradbury, J M	General Use of Library	\$1,000	\$1,156	\$2,156
828203	Bradstreet, C W	General Use of Library	\$1,000	\$1,235	\$2,235
828208	Cutter, A E	General Use of Library	\$4,000	\$4,378	\$8,378
828213	Donnell, Susan	General Use of Library	\$3,000	\$3,436	\$6,436
828221	Lebman Fund	General Use of Library	\$7,877	\$8,192	\$16,070
828222	Marston, S W	General Use of Library	\$5,000	\$5,474	\$10,474
828224	Moseley, E S	General Use of Library	\$5,000	\$5,643	\$10,643
828225	Moseley, W O	General Use of Library	\$10,167	\$11,297	\$21,464
828227	Noyes, harlan	General Use of Library	\$250	\$309	\$559
828232	Savage, Margaret	General Use of Library	\$2,000	\$2,325	\$4,325
828236	Stickney, E H	General Use of Library	\$10,774	\$12,032	\$22,806
828237	Stone, Eben	General Use of Library	\$4,604	\$5,213	\$9,817
828238	Sweetser, Benjamin	General Use of Library	\$5,000	\$5,696	\$10,696
828273	Walcott/Sirois	General Use of Library	\$7,000	\$8,642	\$15,642
828242	Walcott, Paul & Anna	Library Endowment	\$5,740	\$5,830	\$11,570
828272	Walcott, Paul & Anna	Library Endowment	\$777	\$960	\$1,737
828217	Hall, Charles	Library Travel	\$500	\$617	\$1,117
828219	Healey, Dr Thomas	Medical Book	\$1,000	\$1,170	\$2,170
828248	Moseley, Charles	Moseley Pines	\$45,000	\$56,201	\$101,201
828243	Municipal Insurance Fund	Municipal Buildings	\$1,771	\$2,186	\$3,957
828207	Currier, John	Newburyport & Newbury Books	\$1,000	\$1,235	\$2,235
828253	Dexter, Timothy	Poor	\$2,138	\$2,639	\$4,776
828255	Follansbee, L M	Poor	\$3,706	\$4,576	\$8,282
828251	Atwood, Margaret	Poor & Religious	\$11,000	\$13,580	\$24,580

Fund	Name	Purpose	Non-Expendable	Expendable	Total
828210	Cushing, John N	Public Library	\$1,000	\$1,100	\$2,100
828223	Moody, Grace	Public Library	\$1,000	\$1,235	\$2,235
828226	Moulton, Alice	Public Library	\$1,858	\$2,095	\$3,954
828228	Pathe, Paul	Public Library	\$786	\$971	\$1,757
828239	Todd, William	Reading Room	\$15,221	\$16,883	\$32,103
828269	Municipal Buildings	Replace of Loss from Fire	\$5,400	\$6,392	\$11,792
828205	Colby, Lucy	Replacement of Old Books	\$700	\$864	\$1,564
828262	Safford Scholarship	Scholarships	\$106,351	\$72,645	\$178,996
828275	Taranda, Margaret Fuller	Scholarships	\$25,000	\$1,248	\$26,248
828258	Merrill, Paul	School Prize	\$1,000	\$1,235	\$2,235
828259	Toppan, R H	School Prize	\$250	\$142	\$392
828261	Kendall, Edith	School-Medical	\$5,000	\$194	\$5,194
828257	Brown, Moses	Schools	\$15,000	\$18,518	\$33,518
828260	Kendall, Edith	School-Science	\$5,000	\$170	\$5,170
828201	Andrews, Emma	South End Reading Room	\$1,000	\$1,235	\$2,235
828206	Cole, Charlotte	South End Reading Room	\$2,000	\$2,395	\$4,395
828231	Pettingell, Grace	South End Reading Room	\$500	\$617	\$1,117
828234	South End Reading Room	South End Reading Room	\$9,379	\$10,044	\$19,423
828240	Wightman, Annie	South End Reading Room	\$8,729	\$9,833	\$18,562
828247	Simpson, M H	Sprinkling Streets	\$21,305	\$26,303	\$47,608
Total			\$1,597,426	\$645,090	\$2,242,516