

TOWN OF SHERBORN FISCAL YEAR 2016 OMNIBUS BUDGET

BUDGET NUMBER	DESCRIPTION	FY 2012 EXPENDED	(1)	FY 2013 EXPENDED	(1)	FY 2014 EXPENDED	FY 2015 APPROPRIATED	FY 2016 REQUESTED	FY 2016 RECOMMENDED	Rec vs 15 Approp
		(INCLUDES ENC)		(INCLUDES ENC)						FY15/16 % Change
GENERAL GOVERNMENT										
SELECTMEN										
122 S	SELECTMEN-SALARIES	136,044		154,302		231,080	234,487	237,989 (2a)	239,176 (2a)	2.00%
122 E	SELECTMEN-EXPENSES	45,455		28,480 (25)		28,947	27,950	27,950	27,950	0.00%
	TOTAL	181,499		182,782		260,027	262,437	265,939	267,126	1.79%
LEGAL COUNSEL										
151 E	LEGAL COUNSEL	111,181	(25)	90,182 (25)		99,990	65,000	65,000	65,000	0.00%
SOLID WASTE										
430 E	SOLID WASTE-EXPENSES	261,322		238,369 (25)		241,329	263,000	263,000	243,000	-7.60%
	TOTAL	261,322		238,369		241,329	263,000	263,000 (3)	243,000 (3)	-7.60%
ASSESSORS										
141 S	ASSESSORS-SALARIES	97,763		98,310		102,017	102,173	104,187 (2b)	104,187 (2b)	1.97%
141 E	ASSESSORS-EXPENSES	9,522		9,944		11,379	13,880	14,080	14,080	1.44%
	TOTAL	107,285		108,254		113,397	116,053	118,267	118,267	1.91%
TREASURER										
145 S	TREASURER-SALARIES	97,221		97,903		103,405	107,851	20,572 (2c)	48,503 (2c)	-55.03%
145 E	TREASURER-EXPENSES	21,222		20,113		20,068	26,697	11,945	12,345	-53.76%
	TOTAL	118,443		118,016		123,473	134,548	32,517	60,848	-54.78%
TAX COLLECTOR										
146 S	TAX COLLECTORS-SALARIES	90,763		89,993		93,193	95,661	97,574 (2d)	97,574 (2d)	2.00%
146 E	TAX COLLECTORS-EXPENSES	17,571		15,919		17,962	20,106	19,193	19,193	-4.54%
	TOTAL	108,334		105,912		111,154	115,767	116,767	116,767	0.86%

(1) Expended amounts include Encumbrances, Reserve Transfers and ATM Article for Supplements.

(3) Offset by \$20,000 to be transferred from Transfer Station Fees Reserve for Appropriation Account.

(2) Salaries of Elected Officials:

(2a) Selectmen		(2b) Assessors		(2c) Treasurer	(2d) Tax Collector
Chairman	\$0	1st Member	\$0	\$35,680	\$47,811
2nd Member	\$0	2nd Member	\$0		
3rd Member	\$0	3rd Member	\$0		

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BUDGET		FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		FY 2016	Rec vs 15 Approp	
NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	EXPENDED		APPROPRIATED		REQUESTED		RECOMMENDED	FY15/16	
													% Change	
ACCOUNTANT														
135 S	ACCOUNTANT - SALARIES	92,592		93,325		96,615		87,869		163,735		164,568	87.29%	
135 E	ACCOUNTANT - EXPENSES	8,869		33,620		17,826		9,650		26,402		26,402	173.60%	
135 E	ACCOUNTANT - ANNUAL AUDIT	24,250		24,750		24,750		25,000		25,000		25,000	0.00%	
	TOTAL	125,711		151,695		139,191		122,519		215,137		215,970	76.27%	
ADVISORY COMMITTEE														
131 S	ADVISORY-SALARIES	400		400		400		460		467		467	1.52%	
131 E	ADVISORY-EXPENSES	2,772		3,032		2,965		3,350		3,400		3,400	1.49%	
	TOTAL	3,172		3,432		3,365		3,810		3,867		3,867	1.50%	
PLANNING BOARD														
175 S	PLANNING BOARD-SALARIES	37,683		38,172		38,626		44,021		44,678		44,898	1.99%	
175 E	PLANNING BOARD-EXPENSES	1,518		1,204		1,450		1,560		1,580		1,580	1.28%	
	TOTAL	39,201		39,376		40,076		45,581		46,258		46,478	1.97%	
TOWN CLERK														
161 S	TOWN CLERK-SALARIES	78,811		79,740		80,493		86,137		86,889 (2e)		86,889 (2e)	0.87%	
161 E	TOWN CLERK-EXPENSES	4,106		9,881		13,566		5,308		5,335		5,355	0.89%	
	TOWN CLERK-DOG EXPENSES	-		-		-		-		- (7)		- (7)	0.00%	
	TOTAL	82,917		89,621		94,059		91,445		92,224		92,244	0.87%	
ELECTION & REGISTRATION														
162 S	ELECTIONS-SALARIES	20,757		23,143		23,488		28,866		29,820		29,967	3.81%	
162 E	ELECTIONS-EXPENSES	9,769		18,110		24,043		13,768		15,207		15,207	10.45%	
	TOTAL	30,526		41,253		47,530		42,634		45,027		45,174	5.96%	
TOWN BUILDINGS														
192 S	TOWN BUILDINGS-SALARIES	-		-		-		-		-		-		
192 E	TOWN BUILDINGS-EXPENSES	198,456	(4)	202,584	(4)	217,329	(4)	195,150	(4)	204,000	(4)	204,000	(4)	4.53%
	TOTAL	198,456		202,584		217,329		195,150		204,000		204,000	4.53%	
GENERAL GOVERNMENT TOTAL		1,368,047		1,371,476		1,490,920		1,457,944		1,468,003		1,478,741	1.43%	

(2) Salaries of Elected Officials (continued):

(2e) Town Clerk
\$52,025

(4) Moved utilities expenses for Fire Station, Police Station and Highway Garage into the Town Buildings budget in FY08.

TOWN OF SHERBORN FISCAL YEAR 2016 OMNIBUS BUDGET

BUDGET NUMBER	DESCRIPTION	FY 2012 EXPENDED	(1)	FY 2013 EXPENDED	(1)	FY 2014 EXPENDED	FY 2015 APPROPRIATED	FY 2016 REQUESTED	FY 2016 RECOMMENDED	Rec vs 15 Approp FY15/16 % Change		
PROTECTION OF LIFE AND PROPERTY												
POLICE												
210 S	POLICE-SALARIES	1,267,323	(25)	1,290,989	(25)	1,371,237	1,332,709	1,421,123	(5)	1,421,123	(5)	6.63%
210 E	POLICE- EXPENSES	102,479	(25)	91,069	(25)	88,750	88,200	123,429		123,429		39.94%
210 E	POLICE-CRUISER(S)	63,600		31,797		34,000	46,500	-		85,200		83.23%
	TOTAL	1,433,402		1,413,855		1,493,987	1,467,409	1,544,552		1,629,752		
FIRE & RESCUE												
220 S	FIRE & RESCUE-SALARIES	366,784	(25)	312,031	(25)	303,675	357,831	363,181		363,181		1.50%
220 E	FIRE & RESCUE -EXPENSES	86,603		90,006		90,503	99,230	100,750		100,750		1.53%
	TOTAL	453,387	(6)	402,037	(6)	394,177	457,061	463,931	(6)	463,931	(6)	1.50%
INSPECTORS												
241 S	BLDG INSPECTORS-SALARIES	69,013		67,081	(25)	67,473	69,559	70,770	(25)	70,606		1.51%
241 E	BLDG INSPECTORS-EXPENSES	2,144		2,908		2,428	3,000	3,635		3,635		21.17%
	TOTAL	71,157		69,989		69,902	72,559	74,405		74,241		2.32%
PROTECTION OF LIFE & PROP TOTAL		1,957,946		1,885,881		1,958,066	1,997,029	2,082,888		2,167,924		8.56%

(5) Includes compensation for Elected Constable at \$10.00 per hour.

(6) Offset by amounts transferred from the Ambulance Fees Reserve for Appropriation Account.						
	FY 2011	\$	116,000	FY 2014	\$	110,000
	FY 2012	\$	125,000	FY 2015	\$	110,000
	FY 2013	\$	125,000	FY 2016	\$	135,000

TOWN OF SHERBORN FISCAL YEAR 2016 OMNIBUS BUDGET

BUDGET NUMBER	DESCRIPTION	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2016	Rec vs 15 Approp
		EXPENDED	EXPENDED	EXPENDED	APPROPRIATED	REQUESTED	RECOMMENDED	FY15/16 % Change
317 E	MINUTEMAN REGIONAL HIGH SCHOOL	-	-	-	-	-	(7)	(7)
301 E	DOVER-SHERBORN REGIONAL SCHOOL DISTRICT							
	Administration	795,355	886,640	876,134	1,371,872	962,022	962,022	-29.88%
	Instructional Leadership	1,041,980	1,031,569	1,019,999	1,061,549	1,018,402	1,018,402	-4.06%
	Classroom and Specialist Teacher	8,715,134	8,892,472	9,316,963	9,387,390	10,142,858	10,142,858	8.05%
	Other Teaching Services	705,961	736,814	573,675	704,939	679,416	679,416	-3.62%
	Pupil Services	681,891	687,684	679,270	706,220	782,951	782,951	10.87%
	Guidance and Psychological	667,410	720,260	907,152	758,084	976,290	976,290	28.78%
	Instructional materials and technology	387,706	401,329	409,951	453,899	471,819	471,819	3.95%
	Professional Development	107,569	99,606	107,607	112,470	124,470	124,470	10.67%
	Transportation	685,621	683,548	701,427	730,756	792,235	792,235	8.41%
	Operations and Maintenance	1,809,636	1,799,739	1,854,044	1,934,641	1,995,545	1,995,545	3.15%
	Employee Benefits and Fixed Charges	2,518,306	2,750,530	2,842,040	3,345,172	3,705,067	3,705,067	10.76%
	Exempt Debt	1,414,406	1,416,975	1,604,766	1,576,882	1,385,911	1,385,911	-12.11%
	D/S REGIONAL EXPENDITURES	19,530,975	20,107,166	20,893,028	22,143,874	23,036,986	23,036,986	4.03%
	Less Exempt Debt	(1,414,406)	(1,416,975)	(1,604,766)	(1,576,882)	(1,385,911)	(1,385,911)	-12.11%
	Less Regional Receipts (Inc E&D transfer)	(2,445,328)	(2,025,914)	(775,821)	(2,681,196)	(1,490,863)	(1,704,549)	-36.43%
	D/S REGIONAL NET OPERATIONS	15,671,241	16,664,277	18,512,441	17,885,796	20,160,212	19,946,526	11.52%
	Sherborn's Share of Operations	46.63%	45.66%	46.01%	46.42%	46.63%	46.63%	
	Operations Assessed to Sherborn	75,009,214	7,626,356	7,842,896	8,276,597	8,689,933	8,669,783	4.75%
	Exempt Debt Assessed to Sherborn	640,160	629,771	718,891	718,585	710,774	631,282	-12.15%
301 E	D/S REGIONAL ASSESSMENT	8,141,084	8,256,127	8,517,574	8,995,182	9,400,707	9,301,065	3.40%
302 E	TRI-COUNTY VOCATIONAL	53,174	53,174	42,573	29,532	29,532	1,303	(10)

- (7) Minuteman Regional High School: Assumes no students attending in FY 2016
- (9) The method for computing assessments to Sherborn and Dover is based on the "Statutory" formula.
- (10) Tri County Assessment: 2015 - 2016 Assessment received 4/23/2015

Insurance Detail:	FY15	FY16	FY15/16
	Appropriation	Request	Diff
Liability	63,761	63,761	0.0%
Workers Comp	99,410	99,410	0.0%
Health Insurance	2,738,439	3,066,896	12.0%
Unemployment	25,000	5,000	-80.0%
Retirement	418,562	470,000	12.3%
Regional Total	3,345,172	3,705,067	10.8%
Town Share Total			46.6%
Town Share of Health Ins.			\$ 1,430,094

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		EXPENDED		EXPENDED		EXPENDED	APPROPRIATED	REQUESTED	RECOMMENDED	FY15/16	% Change
SHERBORN SCHOOL											
	School Committee & Negotiations	13,673		15,142		9,371	217,500	11,500	11,500		-94.71%
	Central Office	356,002		389,798		366,096	403,854	423,307	423,307		4.82%
	Principal's Office	300,675		299,913		308,630	272,058	298,826	298,826		9.84%
	Regular Education	2,042,891		2,103,576		2,509,814	2,054,301	2,226,749	2,231,250		8.61%
	Specialists/Technology	357,211		354,035		358,746	330,226	354,620	354,620		7.39%
	Library/ Audio Visual	101,854		103,619		103,260	107,761	107,139	107,139		-0.58%
	Guidance	97,888		99,099		100,321	100,361	103,589	103,589		3.22%
	Chapter 766 Special Educ.	1,370,175		1,423,826		1,656,204	1,487,300	1,373,667 (11)	1,373,667 (11)		-7.64%
	Medical Service	82,317		86,343		110,570	79,913	140,386	140,386		75.67%
	Transportation	251,208		242,981		171,221	242,815	180,022	180,022		-25.86%
	Plant & Facilities	440,828		424,723		443,701	470,956	478,878	478,878		1.68%
	Pine Hill School Total	5,414,722		5,543,055		6,137,934	5,767,045	5,698,683 (12)	5,698,683 (12)		-1.19%
	Regional OOD SPED	1,174,365		1,124,904		975,207	979,425	866,604 (13)	866,604 (13)		-11.52%
303 E	SHERBORN SCHOOLS TOTAL	6,589,087		6,667,959		7,113,141	6,746,470	6,565,287	6,565,287		-2.69%
316 E	NORFOLK AGRICULTURAL	70,300		70,300		76,882	94,081	94,081 (14)	94,081 (14)		0.00%
	SCHOOL TOTAL	14,853,645		15,047,560		15,750,170	15,865,265	16,089,607	15,961,736		0.61%

- (11) Decreased expenses for Special Education including Staff Salaries due to decreased enrollment from the system. Recommended Total has been reduced by \$37,468 anticipated reimbursement from Circuit Breaker Program.
- (13) Decreased expenses for Special Education per Regional Agreement. Recommended Total has been reduced by \$159,699 anticipated reimbursement from Circuit Breaker Program.
- (14) Norfolk Agricultural: Assumes 4 students attending in FY 2016; this figure includes Transportation cost.

SHERBORN SCHOOLS TOTAL AS REQUESTED

	FY15	FY16	FY15/16 Diff
Regular Education	5,767,045	5,698,683	33.15%
Budgeted SPED	979,425	866,604	-41.73%
Total Budget	6,746,470	6,565,287	13.84%

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BUDGET		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	Rec vs 15 Approp
NUMBER	DESCRIPTION	EXPENDED	(1) EXPENDED	(1) EXPENDED	APPROPRIATED	REQUESTED	RECOMMENDED	RECOMMENDED	FY15/16 % Change
PUBLIC WORKS									
COMMUNITY MAINTENANCE & DEVELOPMENT									
401 S	CM&D-SALARIES	516,268	525,997	538,515	538,488	551,051	551,051		2.33%
401 E	CM&D-EXPENSES	289,697	487,635	565,049	368,173	399,973	399,973		8.64%
PUBLIC WORKS TOTAL		805,965	1,013,632	1,103,565	906,661	951,024	951,024		4.89%
HEALTH									
512 S	BOARD OF HEALTH-SALARIES	59,933	60,773	61,815	62,431	63,419	63,729	-	2.08%
512 E	BOARD OF HEALTH-EXPENSES	60,417	62,786	62,107	63,851	74,452	60,862		-4.68%
HEALTH TOTAL		120,350	123,559	123,922	126,282	137,871	124,591		-1.34%
LIBRARY									
610 S	LIBRARY-SALARIES	259,223	260,478	265,022	268,015	272,020	273,403		2.01%
610 E	LIBRARY-EXPENSES	116,199	(15)(16) 128,974	(15)(16) 134,781	(15)(16) 131,889	(15)(16) 134,045	(15)(16) 134,045	(15)(16)	1.63%
LIBRARY TOTAL		375,422	(25) 389,452	399,803	399,904	406,065	407,448	-	1.89%
RECREATION									
RECREATION									
650 S	RECREATION-SALARIES			-	-	-	-		
650 E	RECREATION-EXPENSES	9,230	6,531	9,765	10,100	15,000	15,000		48.51%
TOTAL		9,230	6,531	9,765	10,100	15,000	15,000		48.51%
FARM POND									
635 S	FARM POND-SALARIES	80,866	79,596	84,519	90,000	-	-		-100.00%
635 E	FARM POND-EXPENSES	11,974	10,095	12,652	16,750	-	-		-100.00%
TOTAL		92,840	- 89,691	97,172	(17) 106,750	(17) -	-	-	-100.00%
RECREATION TOTAL		102,070	96,222	106,937	116,850	15,000	15,000		-87.16%

(15) Offset by transfers to Library Expenses as follows:

	From Dowse Memorial Fund	From Saltonstall Operating Fund
FY 13	\$4,240	\$19,896
FY 14	\$4,240	\$20,095
FY 15	\$4,240	\$20,376
FY 16	\$4,240	\$20,680

(16) Offset by transfers to Library Expenses as follows:

	From State Aid to Libraries
FY 2013	\$3,200
FY 2014	\$4,200
FY 2015	\$4,200
FY 2016	\$4,200

(17) Offset by transfer from Farm Pond Reserve for Appropriation Account as follows:

FY 2012	\$99,782
FY 2013	\$102,692
FY 2014	\$103,584
FY 2015	\$106,750
FY 2016	Moved to Revolving Fund (Article 6)

Funding from RFA must be available at the time of Town Meeting.

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BUDGET		FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		FY 2016	Rec vs 15 Approp
NUMBER	DESCRIPTION	EXPENDED	(1)	EXPENDED	(1)	EXPENDED		APPROPRIATED		REQUESTED		RECOMMENDED	FY15/16 % Change
UNCLASSIFIED													
COUNCIL ON AGING													
541 S	COUNCIL ON AGING-SALARIES	85,946		92,022		98,570		100,100		101,601		110,581	10.47%
541 E	COUNCIL ON AGING-EXPENSES	28,656		20,296		22,950		24,650		25,020		26,460	7.34%
	TOTAL	114,602		112,318		121,520		124,750		126,621		137,041	9.85%
CONSERVATION COMMISSION													
171 S	CONSERVATION-SALARIES	21,296		44,020		44,897		46,526		47,225		47,326	1.72%
171 E	CONSERVATION-EXPENSES	4,990		5,848	(25)	4,178		4,978		5,053		5,053	1.51%
	TOTAL	26,286		49,868		49,074		51,504		52,278		52,379	1.70%
VETERANS													
543 S	VETERANS-SALARIES	-		-		-		-		-		-	
543 E	VETERANS-EXPENSES	1,648		9,079		24,786		5,900		6,250		6,250	5.93%
	TOTAL	1,648		9,079		24,786		5,900		6,250		6,250	5.93%
HISTORICAL COMMISSION													
691 E	HISTORICAL COMMISSION	-		313		496		500		500		500	0.00%
RECYCLING													
433 E	RECYCLING EXPENSES	3,059		3,563		2,922		3,997		4,040		4,040	1.08%
CEMETERIES													
491 S	CEMETERIES-SALARIES	-		-		-		-		-		-	
491 E	CEMETERIES-EXPENSES	47,670		45,670	-	45,670	-	58,670	-	59,110	-	59,110	0.75%
	TOTAL	47,670		45,670		45,670		58,670		59,110		59,110	0.75%
ELDER HOUSING													
545 S	ELDERLY HOUSING-SALARIES	-		-		-		-		-		-	
545 E	ELDERLY HOUSING-EXPENSES	155,780	(25)	168,027		154,778		183,259		-		-	-100.00%
	TOTAL	155,780	(18)	168,027	(18)	154,778	(18)	183,259	(18)	-	(18)	-	(18)
UNCLASSIFIED TOTAL		349,045		388,838		399,247		428,580		248,799		259,320	-39.49%

(18) Offset by transfers from the Elder Housing Maintenance Reserve for Approp Account.

FY 2013	\$168,027
FY 2014	\$156,660
FY 2015	\$183,259
FY 2016	Moved to Revolving Fund (Art 6)

Funding from RFA must be available at the time of Town Meeting.

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		EXPENDED		EXPENDED		EXPENDED		APPROPRIATED		REQUESTED		RECOMMENDED		FY15/16 % Change
INSURANCE AND EMPLOYEE BENEFITS														
919 E	GENERAL INSURANCE	114,889	(19)	153,657	(19)	163,113	(19)	176,800	(19)	203,295	(19)	203,295	(19)	14.99%
910 E	EMPLOYEE BENEFITS	1,722,905	(20)(21)(25)	1,826,206	(20)(21)	1,936,258	(20)(21)	2,136,722	(20)(21)	2,275,000	(20)(21)	2,447,260	(20)(21)	14.53%
911 E	OTHER POST EMPLOYMENT BENEFITS (22)					100,000		100,000		100,000	(22)	100,000	(22)	
DEBT SERVICE														
710 E	DEBT SERVICE (TOTAL)	1,453,775		1,514,771		1,460,283		1,469,576		1,418,926	(23)(24)	1,675,330	(23)(24)	14.00%
RESERVE ACCOUNT														
990 E	RESERVE ACCOUNT	-	(25)	-	(25)	-		195,000		295,000		100,000		-48.72%
ALL REGULAR ITEMS		23,224,059		23,811,254		24,992,283		25,376,613		25,691,478		25,891,669		2.03%

(22) OPEB Appropriation Account to be transferred to OPEB LIABILITY TRUST FUND in FY 2016

(23) Debt Service will be offset by \$71,338 transfer from the Elderly Housing Maintenance Reserve for Appropriation Account.

(24) **Debt Service includes:**

Principal	1,423,746
MSBA Grant	(293,478)
Bond Interest	251,584
Other Interest	<u>10,000</u>
	<u>1,391,852</u>

(21) **Allocation of Employee Benefits**

The following allocations of employee benefits are based on historical data; actuals may differ

	FY16 Request	
General Gov't	416,034	17%
Library	122,363	5%
CM&D	171,308	7%
Police/Fire	367,089	15%
School (1)	856,541	35%
Retirees	513,925	21%
	<u>2,447,260</u>	100%

(1) Does not include teachers' retirement as it is paid by the State

	FY14 ACTUAL	FY15 APPROP	FY16 REQUEST
(19) General Insurance	163,113	176,800	\$203,295
(20) Employee Benefits:			
Group Health	1,155,416	1,286,600	1,482,400
Group Life	3,491	3,700	3,700
Medicare	106,018	108,200	115,800
Retirement	657,489	714,222	821,360
Unemployment	10,444	20,000	20,000
Professional Services	3,400	4,000	4,000
Total Employee Benefits	1,936,258	2,136,722	2,447,260
Total Insurance	2,099,371	2,313,522	2,650,555

(25) Transfers from Reserve Account to various departments is included in Department's expenditures.

FY 2012	\$72,000
FY 2013	\$36,153
FY 2014	\$57,344