

TOWN OF SHERBORN FISCAL YEAR 2017 OMNIBUS BUDGET

BUDGET NUMBER	DESCRIPTION	FY 2013 EXPENDED (1)	FY 2014 EXPENDED	FY 2015 EXPENDED	FY 2016 APPROPRIATED	FY 2017 DEPT REQUESTED	FY2017 ADV. RECOMMENDED	Rec vs 16 Approp FY16/17 % Change
		(INCLUDES ENC)						
GENERAL GOVERNMENT								
SELECTMEN								
122 S	SELECTMEN-SALARIES	154,302	231,080	235,312	239,176	(2a) 244,609	(2a) 244,609	(2a) 2.27%
122 E	SELECTMEN-EXPENSES	28,480	28,947	27,950	27,950	24,350	24,350	-12.88%
E	ZONING BOARD OF APPEALS - EXPENSE	-	-	-	-	1,200	1,200	100.00%
SELECTMEN TOTAL		182,782	260,027	263,262	267,126	270,159	270,159	1.14%
LEGAL COUNSEL								
151 E	LEGAL COUNSEL	90,182	99,990	93,834	65,000	70,000	70,000	7.69%
LEGAL TOTAL								
ASSESSORS								
141 S	ASSESSORS-SALARIES	98,310	102,017	92,444	104,187	(2b) 102,609	(2b) 102,609	(2b) -1.51%
141 E	ASSESSORS-EXPENSES	9,944	11,379	14,645	14,080	14,070	14,070	-0.07%
ASSESSORS TOTAL		108,254	113,397	107,089	118,267	116,679	116,679	-1.34%
TREASURER								
145 S	TREASURER-SALARIES	97,903	103,405	111,171	48,503	(2c) 57,542	(2c) 57,542	(2c) 18.64%
145 E	TREASURER-EXPENSES	20,113	20,068	26,721	12,345	9,545	9,545	-22.68%
TREASURERS TOTAL		118,016	123,473	137,892	60,848	67,087	67,087	10.25%
COLLECTOR								
146 S	COLLECTORS-SALARIES	89,993	93,193	95,567	97,574	(2d) 103,452	(2d) 103,452	(2d) 6.02%
146 E	COLLECTORS-EXPENSES	15,919	17,962	17,749	19,193	19,597	19,597	2.10%
COLLECTORS TOTAL		105,912	111,154	113,316	116,767	123,049	123,049	5.38%

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

(2) Salaries of Elected Officials:

(2a) Selectmen		(2b) Assessors	
Chairman	\$0	1st Member	\$0
2nd Member	\$0	2nd Member	\$0
3rd Member	\$0	3rd Member	\$0

(2c) Treasurer	(2d) Collector
\$48,471	\$48,709

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NUMBER	DESCRIPTION	EXPENDED (1)	EXPENDED	EXPENDED	APPROPRIATED	DEPT REQUESTED	ADV. RECOMMENDED	FY16/17 % Change
FINANCE DIRECTOR / ACCOUNTING								
135 S	ACCOUNTANT - SALARIES	93,325	96,615	113,459	164,568	168,573	168,573	2.43%
135 E	ACCOUNTANT - EXPENSES	33,620	17,826	9,999	26,402	49,733	49,733	88.37%
135 E	ACCOUNTANT - ANNUAL AUDIT	24,750	24,750	25,250	-	-	-	-100.00%
FINANCE DIRECTOR / ACCOUNTING TOTAL		151,695	139,191	148,708	190,970	218,306	218,306	14.31%
ADVISORY COMMITTEE								
131 S	ADVISORY-SALARIES	400	400	500	467	474	474	1.50%
131 E	ADVISORY-EXPENSES	3,032	2,965	3,923	3,400	3,310	3,310	-2.65%
ADVISORY TOTAL		3,432	3,365	4,423	3,867	3,784	3,784	-2.15%
CONSERVATION COMMISSION								
171 S	CONSERVATION-SALARIES	44,020	44,897	43,250	47,326	47,911	47,911	1.24%
171 E	CONSERVATION-EXPENSES	5,848	4,178	4,559	5,053	5,173	5,173	2.37%
CONSERVATION COMMISSION		49,868	49,074	47,809	52,379	53,084	53,084	1.35%
PLANNING BOARD								
175 S	PLANNING BOARD-SALARIES	38,172	38,626	43,520	44,898	45,588	45,588	1.54%
175 E	PLANNING BOARD-EXPENSES	1,204	1,450	1,419	1,580	1,255	1,255	-20.57%
PLANNING BOARD TOTAL		39,376	40,076	44,939	46,478	46,843	46,843	0.79%
TOWN CLERK								
161 S	TOWN CLERK-SALARIES	79,740	80,493	89,816	86,889	(2e) 84,121	(2e) 84,121	(2e) -3.19%
161 E	TOWN CLERK-EXPENSES	9,881	13,566	9,921	5,355	4,663	4,663	-12.92%
TOWN CLERK TOTAL		89,621	94,059	99,737	92,244	88,784	88,784	-3.75%
ELECTION & REGISTRATION								
162 S	ELECTIONS-SALARIES	23,143	23,488	25,685	29,967	36,823	36,823	22.88%
162 E	ELECTIONS-EXPENSES	18,110	24,043	27,298	15,207	19,007	19,007	24.99%
ELECTION & REGISTRATION TOTAL		41,253	47,530	52,983	45,174	55,830	55,830	23.59%
TOWN BUILDINGS								
192 S	TOWN BUILDINGS-SALARIES	-	-	-	-	-	-	-
192 E	TOWN BUILDINGS-EXPENSES	202,584	217,329	242,340	204,000	228,610	228,610	12.06%
TOWN BUILDINGS TOTAL		202,584	217,329	242,340	204,000	228,610	228,610	12.06%
GENERAL GOVERNMENT TOTAL		1,182,975	1,298,666	1,356,332	1,263,120	1,342,215	1,342,215	6.26%

(2) Salaries of Elected Officials (continued):

(2e) Town Clerk \$52,768

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PROTECTION OF LIFE AND PROPERTY								
POLICE								
210 S	POLICE-SALARIES	1,290,989	1,371,237	1,391,695	1,421,123	(5) 1,432,166	(5) 1,432,166	(5) 0.78%
210 E	POLICE- EXPENSES	91,069	88,750	92,998	123,429	107,434	107,434	-12.96%
210 E	POLICE-CRUISER(S)	31,797	34,000	41,702	85,200	46,645	46,645	-45.25%
	TOTAL	1,413,855	1,493,987	1,526,395	1,629,752	1,586,245	1,586,245	
FIRE & RESCUE								
220 S	FIRE & RESCUE-SALARIES	312,031	303,675	340,675	363,181	217,068	217,068	-40.23%
220 E	FIRE & RESCUE -EXPENSES	90,006	90,503	98,024	100,750	67,105	67,105	-33.39%
	TOTAL	402,037	394,177	438,699	463,931	284,173	284,173	(6) -38.75%
INSPECTORS								
241 S	BLDG INSPECTORS-SALARIES	67,081	67,473	75,636	70,606	71,888	71,888	1.82%
241 E	BLDG INSPECTORS-EXPENSES	2,908	2,428	2,934	3,635	2,763	2,763	-23.99%
	TOTAL	69,989	69,902	78,570	74,241	74,651	74,651	0.55%
PROTECTION OF LIFE & PROP TOTAL		1,885,881	1,958,066	2,043,664	2,167,924	1,945,069	1,945,069	-10.28%

(6)	(6) Offset by amounts transferred from the Ambulance Fees Reserve for Appropriation Account.
	FY2012 \$ 125,000 FY 2015 \$ 110,000
	FY 2013 \$ 125,000 FY 2016 \$ 135,000
	FY2014 \$ 110,000 FY 2017 Moved to SRF

TOWN OF SHERBORN FISCAL YEAR 2017 OMNIBUS BUDGET

BUDGET NUMBER	DESCRIPTION	FY 2013 EXPENDED (1)	FY 2014 EXPENDED	FY 2015 EXPENDED	FY 2016 APPROPRIATED	FY 2017 DEPT REQUESTED	FY2017 ADV. RECOMMENDED	Rec vs 16 Approp FY16/17 % Change	
SCHOOLS									
317 E	MINUTEMAN REGIONAL HIGH SCHOOL	-	-	-	-	-	(7)	(7)	0.00%
301 E	DOVER-SHERBORN REGIONAL SCHOOL DISTRICT								
	Administration	886,640	876,134	898,244	962,022	939,600	939,600		-2.33%
	Instructional Leadership	1,031,569	1,019,999	963,332	1,018,402	1,043,545	1,043,545		2.47%
	Classroom and Specialist Teacher	8,892,472	9,316,963	9,524,896	10,142,858	10,455,561	10,455,561		3.08%
	Other Teaching Services	736,814	573,675	703,564	679,416	653,275	653,275		-3.85%
	Pupil Services	687,684	679,270	822,604	782,951	796,193	796,193		1.69%
	Guidance and Psychological	720,260	907,152	758,170	976,290	1,034,301	1,034,301		5.94%
	Instructional materials and technology	401,329	409,951	371,445	471,819	443,058	443,058		-6.10%
	Professional Development	99,606	107,607	110,133	124,470	144,755	144,755		16.30%
	Transportation	683,548	701,427	689,986	792,235	809,729	809,729		2.21%
	Operations and Maintenance	1,799,739	1,854,044	1,925,700	1,995,545	1,986,414	1,986,414		-0.46%
	Employee Benefits and Fixed Charges	2,750,530	2,842,040	3,094,220	3,094,220	3,626,994	3,626,994	(8)	100.00%
	Exempt Debt	1,416,975	1,604,766	1,667,518	1,385,911	1,278,440	1,278,440		-7.75%
	D/S REGIONAL EXPENDITURES	20,107,166	20,893,028	21,529,812	19,331,919	23,211,865	23,211,865		20.07%
	Less Exempt Debt	(1,416,975)	(1,604,766)	(1,576,882)	(1,385,911)	(1,278,440)	(1,278,440)		-7.75%
	Less Regional Receipts (Inc E&D transfer)	(2,025,914)	(775,821)	(2,681,196)	(1,704,549)	(2,666,481)	(2,666,481)		56.43%
	D/S REGIONAL NET OPERATIONS	16,664,277	18,512,441	17,271,734	19,946,526	19,266,944	19,266,944		-3.41%
	Sherborn's Share of Operations	45.66%	46.01%	47.92%	46.63%	44.90%	44.90%		
	Operations Assessed to Sherborn	7,626,356	7,842,896	8,276,597	8,669,783	8,656,415	8,656,415	(9)	-0.15%
	Exempt Debt Assessed to Sherborn	629,771	718,891	718,585	631,282	564,176	564,176		-10.63%
301 E	D/S REGIONAL ASSESSMENT	8,256,127	8,517,574	8,995,182	9,301,065	9,220,591	9,220,591		-0.87%
302 E	TRI-COUNTY VOCATIONAL	53,174	42,573	29,532	29,532	1,300	1,300	(10)	-95.60%

- (7) Minuteman Regional High School: Assumes no students attending in FY 2017
- (9) The method for computing assessments to Sherborn and Dover is based on the "Statutory" formula.
- (10) Tri County Assessment: 2016 - 2017 Assessment

Insurance Detail:	FY15	FY16	FY17	FY16/17
	Actual	Budget	Request	Diff
Liability	58,900	63,761	60,315	-5.4%
Workers Comp	60,521	99,410	89,321	-10.1%
Health Insurance	2,524,900	3,066,896	2,960,958	-3.5%
Unemployment	29,731	5,000	5,000	0.0%
Retirement	420,168	470,000	511,400	8.8%
Regional Total	3,094,220	3,705,067	3,626,994	-2.1%
Town Share Total				44.9%
Town Share of Health Ins.				\$ 1,628,520

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		EXPENDED	(1)	EXPENDED		EXPENDED		APPROPRIATED		DEPT REQUESTED		ADV. RECOMMENDED		FY16/17 % Change
SHERBORN SCHOOL														
	School Committee & Negotiations	15,142		9,371		6,328		11,500		7,850		7,850		-31.74%
	Central Office	389,798		366,096		421,281		423,307		429,709		429,709		1.51%
	Principal's Office	299,913		308,630		270,125		298,826		304,688		304,688		1.96%
	Regular Education	2,103,576		2,509,814		2,088,069		2,231,250		2,406,335		2,406,335		7.85%
	Specialists/Technology	354,035		358,746		338,380		354,620		358,879		358,879		1.20%
	Library/ Audio Visual	103,619		103,260		110,648		107,139		113,291		113,291		5.74%
	Guidance	99,099		100,321		101,944		103,589		105,241		105,241		1.59%
	Chapter 766 Special Educ.	1,423,826		1,656,204		1,222,643		1,373,667	(11)	1,220,059	(11)	1,220,059	(11)	-11.18%
	Medical Service	86,343		110,570		114,437		140,386		139,202		139,202		-0.84%
	Transportation	242,981		171,221		168,683		180,022		180,577		180,577		0.31%
	Plant & Facilities	424,723		443,701		435,077		478,878		503,237		503,237		5.09%
	Pine Hill School Total	5,543,055		6,137,934		5,277,615		5,698,683	(12)	5,769,068	(12)	5,769,068	(12)	1.24%
	Regional OOD SPED	1,124,904		975,207		797,830		866,604	(13)	720,207	(13)	720,207	(13)	-16.89%
303 E	SHERBORN SCHOOLS TOTAL	6,667,959		7,113,141		6,075,445		6,565,287		6,489,275		6,489,275		-1.16%
316 E	NORFOLK AGRICULTURAL	70,300		76,882		72,382		94,081	(14)	91,780	(14)	91,780	(14)	-2.45%
SCHOOL TOTAL		15,047,560		15,750,170		15,172,541		15,989,965		15,802,946		15,802,946		-1.17%

- (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 3 students attending in FY 2017; this figure includes Transportation cost.

SHERBORN SCHOOLS TOTAL AS REQUESTED

	FY15	FY16	FY17	FY16 / 17 Diff
Regular Education	4,279,745	5,698,683	5,769,068	1.24%
Budgeted SPED	1,487,300	866,604	720,207	-16.89%
Total Budget	5,767,045	6,565,287	6,489,275	-1.16%

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PUBLIC WORKS								
COMMUNITY MAINTENANCE & DEVELOPMENT								
401 S	CM&D-SALARIES	525,997	538,515	591,605	551,051	536,104	536,104	-2.71%
401 E	CM&D-EXPENSES	487,635	565,049	606,474	399,973	308,518	308,518	-22.87%
	CM&D TOTAL	1,013,632	1,103,564	1,198,079	951,024	844,622	844,622	-11.19%
SNOW & ICE (Previously shown in CM&D)								
430 S	SNOW & ICE - SALARIES					28,994	28,994	100.00%
430 E	SNOW & ICE - EXPENSE	-	-	-	-	60,745	60,745	100.00%
	SNOW & ICE TOTAL	-	-	-	-	89,739	89,739	100.00%
STREET LIGHTING (Previously shown in CM&D)								
424 E	STREET LIGHTING -EXPENSES	-	-	-	-	22,000	22,000	100.00%
	STREET LIGHTING TOTAL	-	-	-	-	22,000	22,000	100.00%
SOLID WASTE								
433 E	SOLID WASTE-EXPENSES	238,369	241,329	241,322	243,000	(3) 239,235	(3) 239,235	(3) -1.55%
	SOLID WASTE TOTAL	238,369	241,329	241,322	243,000	239,235	239,235	-1.55%
RECYCLING								
433 E	RECYCLING EXPENSES	3,563	2,922	2,761	4,040	3,230	3,230	-20.05%
	RECYCLING TOTAL	3,563	2,922	2,761	4,040	3,230	3,230	-20.05%
CEMETERIES								
491 S	CEMETERIES-SALARIES	-	-	-	-			
491 E	CEMETERIES-EXPENSES	45,670	45,670	58,670	59,110	59,110	59,110	0.00%
	CEMETERY TOTAL	45,670	45,670	58,670	59,110	59,110	59,110	0.00%
	PUBLIC WORKS TOTAL	1,301,234	1,393,485	1,500,832	1,257,174	1,257,936	1,257,936	0.06%
(3) Offset by \$20,000 to be transferred from Transfer Station Fees Reserve for Appropriation Account								

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HEALTH AND HUMAN SERVICES														
HEALTH														
512 S	BOARD OF HEALTH-SALARIES	60,773		61,815		66,234		63,729		70,614		110,769		73.81%
512 E	BOARD OF HEALTH-EXPENSES	62,786		62,107		47,484		60,862		62,551		12,807		-78.96%
	HEALTH TOTAL	123,559		123,922		113,718		124,591		133,165		123,576		-0.81%
COUNCIL ON AGING														
541 S	COUNCIL ON AGING-SALARIES	92,022		98,570		102,083		110,581		112,215		112,215		1.48%
541 E	COUNCIL ON AGING-EXPENSES	20,296		22,950		24,650		26,460		23,280		23,280		-12.02%
	COUNCIL ON AGING TOTAL	112,318		121,520		126,733		137,041		135,495		135,495		-1.13%
VETERANS														
543 S	VETERANS-SALARIES	-		-		-		-		-		-		-
543 E	VETERANS-EXPENSES	9,079		24,786		2,138		6,250		6,190		6,190		-0.96%
	VETERANS TOTAL	9,079		24,786		2,138		6,250		6,190		6,190		-0.96%
HEALTH & HUMAN SERVICES TOTAL		244,956		270,228		242,589		267,882		274,850		265,261		-0.98%
CULTURE & RECREATION														
LIBRARY														
610 S	LIBRARY-SALARIES	260,478	-	265,022		267,323		273,403		282,946		282,946		3.49%
610 E	LIBRARY-EXPENSES	128,974	(15)(16)	134,781	(15)(16)	143,710	(15)(16)	134,045	(15)(16)	138,459	(15)(16)	138,459	(15)(16)	3.29%
	TOTAL	389,452		399,803		411,033		407,448		421,405		421,405		3.43%
RECREATION														
650 S	RECREATION-SALARIES	-		-		-		-		-		-		-
650 E	RECREATION-EXPENSES	6,531		9,765		10,082		15,000		15,000		10,000		-33.33%
	TOTAL	6,531		9,765		10,082		15,000		15,000		10,000		-33.33%
HISTORICAL COMMISSION														
691 E	HISTORICAL COMMISSION	313		496		750		500		500		500		0.00%
	TOTAL	313		496		750		500		500		500		
CULTURE & RECREATION TOTAL		396,296		410,064		421,865		422,948		436,905		431,905		2.12%

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

	From Dowse Memorial Fund	From Saltonstall Operating Fund
FY 14	\$4,240	\$20,095
FY 15	\$4,240	\$20,376
FY 16	\$4,240	\$20,680
FY 17	\$4,240	\$20,990

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

	From State Aid to Libraries
FY 2014	\$4,200
FY 2015	\$4,200
FY 2016	\$4,200
FY 2017	\$4,445

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INSURANCE AND EMPLOYEE BENEFITS														
919 E	GENERAL INSURANCE	153,657	(19)	163,113	(19)	176,603	(19)	203,295	(19)	208,507	(19)	208,507	(19)	2.56%
910 E	EMPLOYEE BENEFITS INCLUDING OPEB	1,826,206	(20)(21)	2,036,258	(20)(21)	2,156,417	(20)(21)	2,547,260	(20)(21)	2,606,643	(20)(21)	2,606,643	(20)(21)	2.33%
DEBT SERVICE														
710 E	DEBT SERVICE (TOTAL)	1,514,771		1,460,283		1,085,357		1,675,330	(23)(24)	1,551,388	(23)(24)	1,551,388	(23)(24)	-7.40%
RESERVE ACCOUNT														
990 E	RESERVE ACCOUNT	-	(25)	-	(25)	-	(25)	100,000		347,548		362,137		262.14%
GRAND TOTAL		23,553,536		24,740,334		24,156,200		25,894,898		25,774,007		25,774,007		-0.47%

(22) OPEB Appropriation Account to be transferred to OPEB LIABILITY TRUST FUND in FY 2017

(23) Debt Service will be offset by \$80,415 transfer from the Elder Housing Maintenance Revolving Fund.

(24) Debt Service includes:

Principal	1,257,588
Bond Interest	211,800
Other Interest / Paydowns	82,000
	<u>1,551,388</u>

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

FY 2013	\$36,153
FY 2014	\$57,344
FY 2015	\$69,042

(21) Allocation of Employee Benefits

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

	FY17 Request	
General	426,129	17%
Library	125,332	5%
CM&D	175,465	7%
Police/Fit	375,996	15%
School	877,325	35%
Retirees	526,395	21%
Total	2,506,643	100%

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

	FY15	FY16	FY17
	ACTUAL	BUDGET	REQUEST
(19) General Insurance	176,603	203,295	\$208,507
(20) Employee Benefits:			
Group Health	1,216,726	1,482,400	1,488,095
Group Life	3,563	3,700	3,700
Medicare	107,146	115,800	115,800
Retirement	700,612	821,360	874,648
Unemployment	18,421	20,000	16,400
Professional Services	9,950	4,000	8,000
OPEB	100,000	100,000	100,000
Total Employee Benefits	2,156,417	2,547,260	2,606,643
Total Insurance	2,333,020	2,750,555	2,815,150