



Brockton, Massachusetts
"City of Champions"
Bill Carpenter – Mayor

May 8, 2018

Members of the City Council
45 School Street
Brockton, Ma 02301

CITY CLERK'S OFFICE
BROCKTON MA

2018 MAY -8 AM 11:47

RECEIVED

Ladies and Gentlemen:

In accordance with the General Laws of Massachusetts, I hereby recommend that the City Council adopt the FY2019 budget for the City in the amounts and form as recommended by the attached budget order. I have recommended appropriations in the total amounts of \$409,734,267 in the attached budget order. This represents an increase of only \$3.5 million, or less than 1%, in the recommended total of appropriations.

I will provide my detailed comments on the recommended budget at budget hearings. However, I will briefly highlight a few points. First, the city must finance increases of about \$2.0 million in its Employee/Retiree Benefit costs, and Medicare Tax. Second, the budget adds \$0.5 million to the stabilization fund. Third, the city will exceed its minimum obligation to the schools from local revenues for net school spending, by \$2.7 million. However, the failure of the state to provide any meaningful increase in Chapter 70 funds for three years, mainly because of its change in accounting for low income students, plus an increasing diversion of Chapter 70 funds to Charter Schools, has resulted in lower base revenues to fund the schools, causing layoffs.

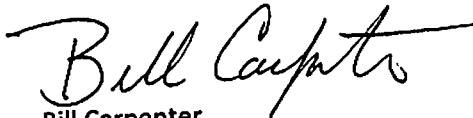
In order to avoid even steeper reductions while also funding the fixed cost increases and other cost increases, I was obligated to recommend that you appropriate the full levy under Prop 2 ½. Most departmental budgets were either reduced or received increases of less than 2%. The following budgets received increases of more than 2 % up to 5%; Assessor, Cemetery, Southeastern Regional/Vocational School, Fire, Health. The following departments received increases of more than 5%: City Council, City Clerk, Conservation, Council on Aging, DPW Highway, Finance, Fire, Health, Information Technology, Law, Library, Parking Authority, Police, Procurement, Traffic, and Treasurer's Debt. Most of these departments are small, where the addition of one staff member, or a retirement or capital spending authorization can raise the cost by a disproportionate percentage.

The law department increase is recommended to add staff and diminish reliance on outside counsel.

The Police budget will fund more than the current staffing levels, including replacing 9 projected retirements with a spring academy. It also will fund the civilian public information officer plus 3 new Sergeants and one Lieutenant in anticipation of an ordinance change.

Attached to this letter are some exhibits relative to school funding. I consider the issue of obtaining adequate funding for the schools to be the most critical issue not only for this budget year, but into the future as well.

Respectfully submitted,



Bill Carpenter
Mayor

BC/tb

CITY CLERK'S OFFICE
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Exhibit 1. Trend in State Aid since FY2014.

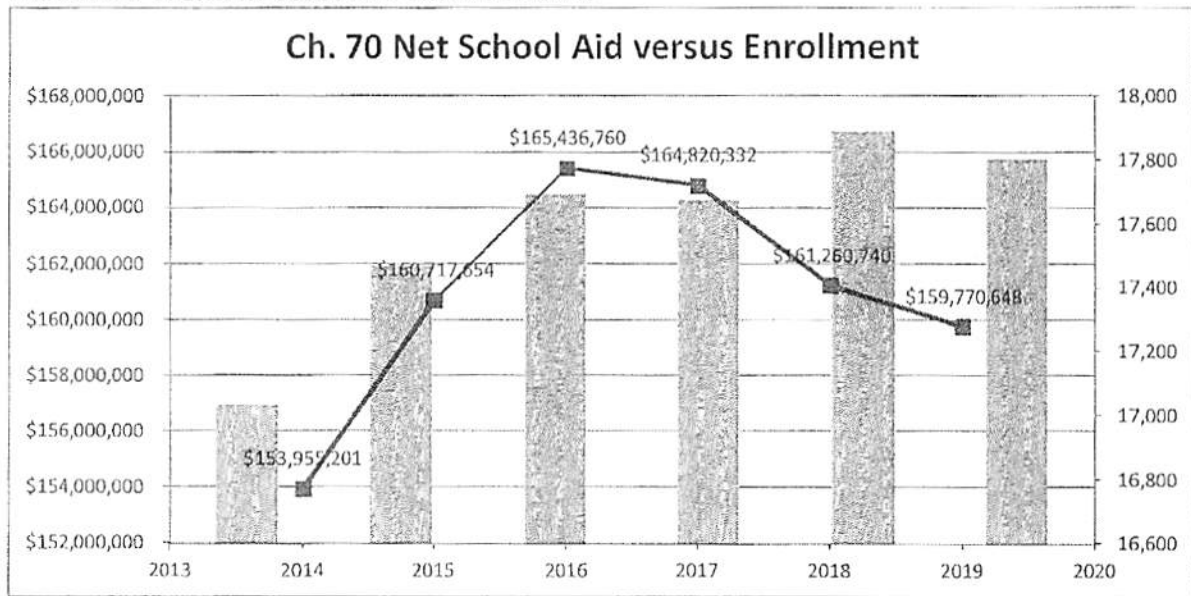


Exhibit 2. Growth of Charter Schools since FY2014.

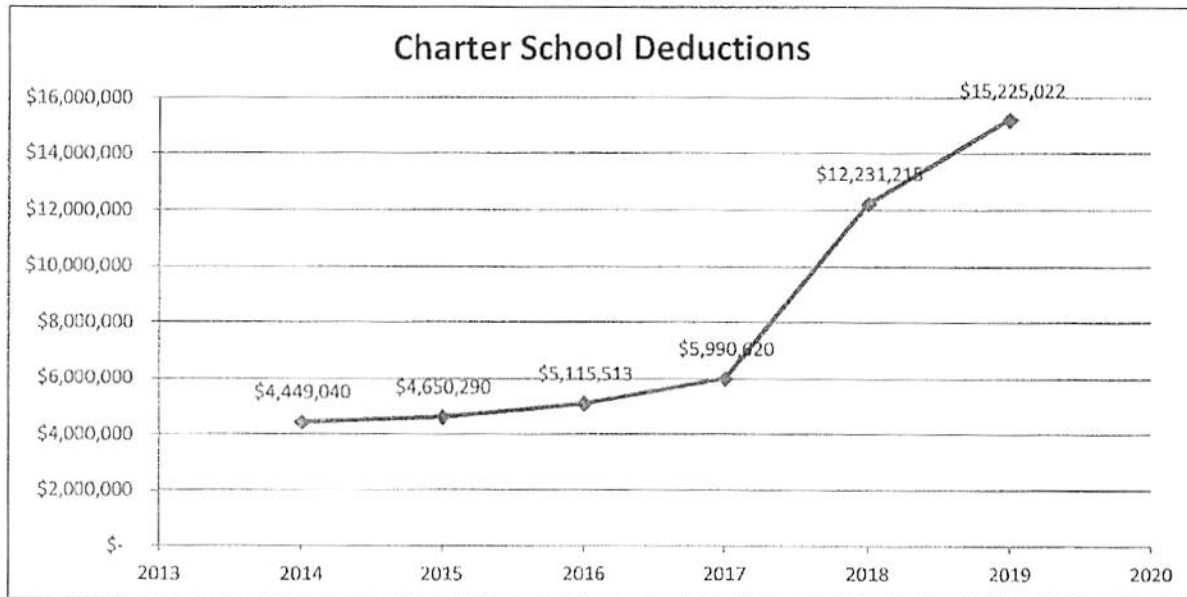
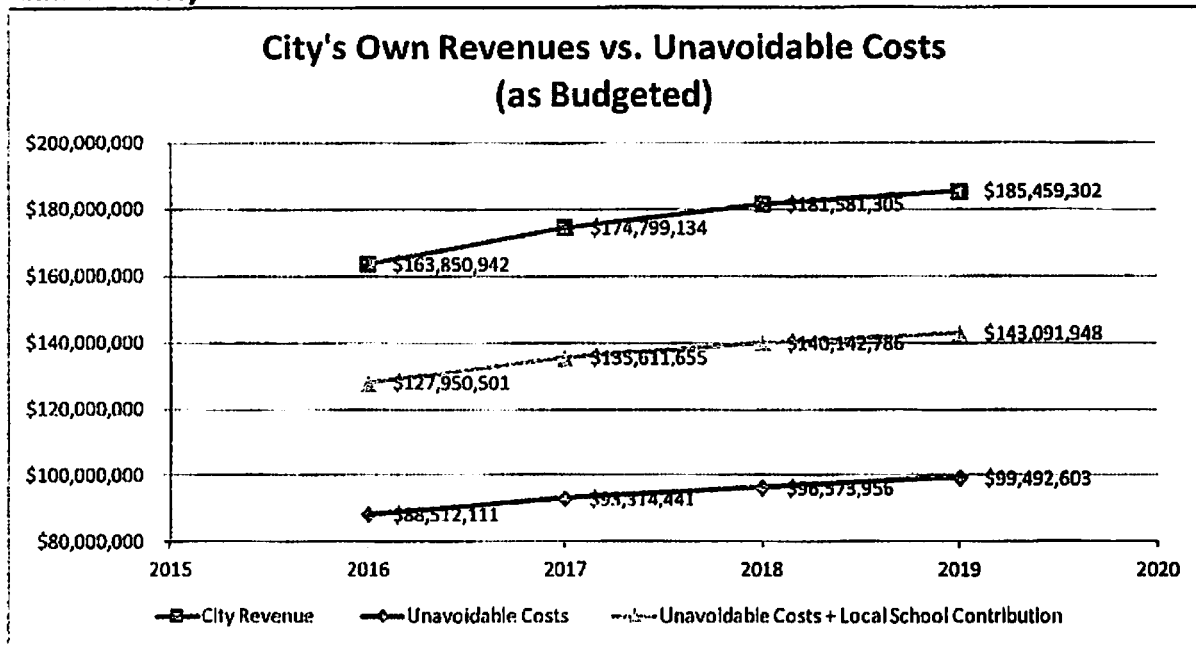


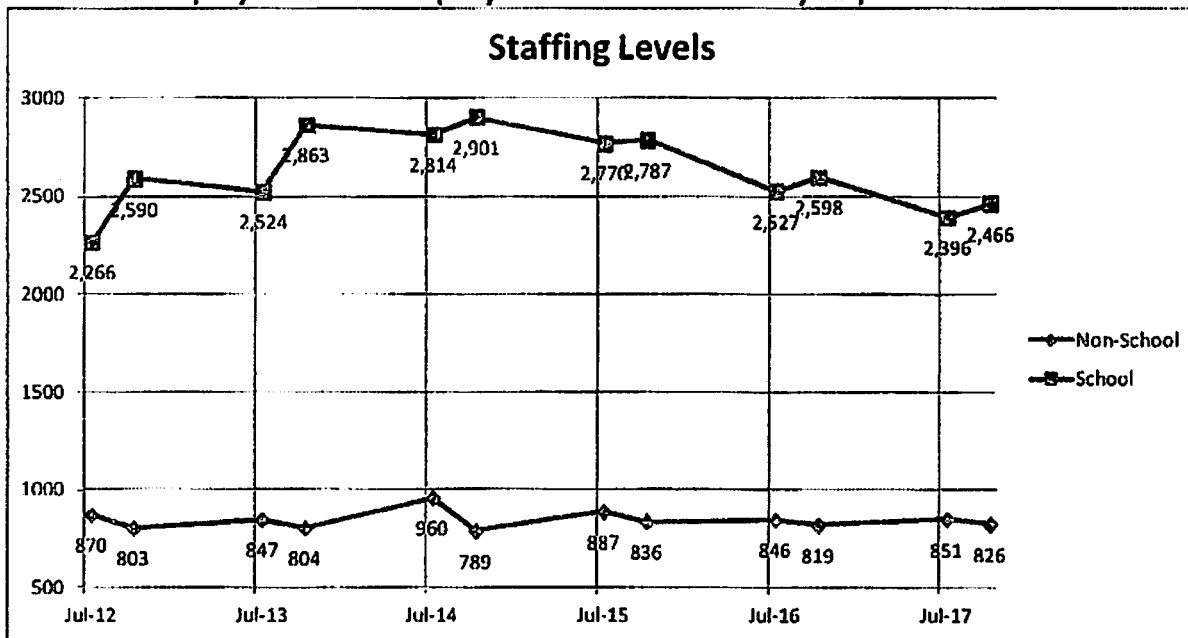
Exhibit 3. City Revenue and Cost Trend.



Revenues include Local Receipts, Tax Levy, and State Aid (excluding school related items).

Unavoidable Costs include pension, health insurance, debt, state charges, and contributions to Southeastern.

Exhibit 4. Employment Trends (July and October of each year).



Staffing levels are estimated by counting the number of unique individuals receiving a paycheck in a given month.

ORDERED:

1. That to provide for the payment of certain of the current expenses of the City for the fiscal year ending June 30, 2019, totaling \$387,605,443 the sum of \$341,859,620 is appropriated from Estimated Receipts - Ordinary Revenue of the City, and the sum of \$45,745,823 is appropriated from the Estimated Receipts - Revenue of Enterprise Funds, said appropriations to be expended by officers, departments, and agencies as detailed below, and to the extent said appropriations are for the Water Enterprise Fund, being made out of the Water Enterprise Revenues, and to the extent said appropriations are for the Sewer Enterprise Fund, being made out of the Sewer Enterprise Revenues, and to the extent said appropriations are for the Refuse Enterprise Fund, being made out of the Refuse Enterprise Revenues, and to the extent said appropriations are for the Renewable Energy Fund, being made out of the Renewable Enterprise Revenues, and to the extent said appropriations are for the Park Commission - Recreation Enterprise Fund, being made out of the Park Commission - Recreation Enterprise revenues, to wit:

	TOTAL	Ordinary Revenue Fiscal Year 2019	Enterprise Revenue Fiscal Year 2019
AGING, COUNCIL ON			
Personal Services - Other Than Overtime	\$145,694	\$145,694	
Personal Services - Overtime	840	840	
Ordinary Maintenance - Services	29,148	29,148	
Ordinary Maintenance - Goods	7,342	7,342	
Capital	1	1	
ANIMAL CONTROL			
Personal Services - Other Than Overtime	\$478,132	\$478,132	
Personal Services - Overtime	27,159	27,159	
Ordinary Maintenance - Services	38,690	38,690	
Ordinary Maintenance - Goods	8,463	8,463	
Capital	1	1	
ASSESSOR			
Personal Services - Other Than Overtime	\$549,676	\$549,676	
Personal Services - Overtime	3,000	3,000	
Ordinary Maintenance - Services	95,750	95,750	
Ordinary Maintenance - Goods	6,428	6,428	
Capital	1	1	
AUDITOR			
Personal Services - Other Than Overtime	\$574,484	\$574,484	
Personal Services - Overtime	9,500	9,500	
Ordinary Maintenance - Services	433,302	433,302	
Ordinary Maintenance - Goods	9,682	9,682	
Capital	1	1	
AUDITOR - MAIL ROOM			
Ordinary Maintenance - Services	\$275,610	\$275,610	
Ordinary Maintenance - Goods	968	968	
Capital	1	1	
AUDITOR - TELEPHONE			
Ordinary Maintenance - Services	\$77,280	\$77,280	
Capital	1	1	
CEMETERIES			
Personal Services - Other Than Overtime	\$400,220	\$400,220	
Personal Services - Overtime	72,412	72,412	
Ordinary Maintenance - Services	89,238	89,238	
Ordinary Maintenance - Goods	58,200	58,200	
Capital	1	1	
CITY CLERK			
Personal Services - Other Than Overtime	\$397,776	\$397,776	
Personal Services - Overtime	5,847	5,847	
Ordinary Maintenance - Services	55,200	55,200	
Ordinary Maintenance - Goods	9,476	9,476	
Capital	1	1	
CITY COUNCIL			
Personal Services - Other Than Overtime	\$421,569	\$421,569	
Personal Services - Overtime	6,515	6,515	
Ordinary Maintenance - Services	156,122	156,122	
Ordinary Maintenance - Goods	36,175	36,175	
Ordinary Maintenance - Travel Out of State	1	1	
Capital	1	1	

	TOTAL	Ordinary Revenue Fiscal Year 2019	Enterprise Revenue Fiscal Year 2019
CONSERVATION COMMISSION			
Personal Services - Other Than Overtime	\$0	\$0	
Personal Services - Overtime	5,000	5,000	
Ordinary Maintenance - Services	55,091	55,091	
Ordinary Maintenance - Goods	4,600	4,600	
Capital	1	1	
CONSUMER ADVISORY			
Ordinary Maintenance - Services	\$1	\$1	
DPW - COMMISSIONER			
Personal Services - Other Than Overtime	\$453,175	\$453,175	
Personal Services - Overtime	5,638	5,638	
Ordinary Maintenance - Services	4,731	4,731	
Ordinary Maintenance - Goods	5,124	5,124	
Capital	1	1	
DPW - ENGINEERING			
Personal Services - Other Than Overtime	\$493,235	\$493,235	
Personal Services - Overtime	7,500	7,500	
Ordinary Maintenance - Services	21,686	21,686	
Ordinary Maintenance - Goods	23,474	23,474	
Capital	1	1	
DPW - HIGHWAY			
Personal Services - Other Than Overtime	\$2,044,359	\$2,044,359	
Personal Services - Overtime	196,429	196,429	
Ordinary Maintenance - Services	1,414,568	1,414,568	
Ordinary Maintenance - Goods	213,342	213,342	
Snow Removal	2,400,000	2,400,000	
Street Lighting	1,025,000	1,025,000	
Capital	350,000	350,000	
DPW - MAINTENANCE			
Personal Services - Other Than Overtime	\$128,399	\$128,399	
Personal Services - Overtime	15,161	15,161	
Ordinary Maintenance - Services	27,926	27,926	
Ordinary Maintenance - Goods	523,110	523,110	
Capital	1	1	
DPW - REFUSE ENTERPRISE			
Personal Services - Other Than Overtime	\$977,042		\$977,042
Personal Services - Overtime	100,000		100,000
Ordinary Maintenance - Services	328,221		328,221
Ordinary Maintenance - Goods	86,010		86,010
Expense Reimbursement to General Fund	682,138		682,138
Waste Removal Contract	5,094,065		5,094,065
DPW - RENEWABLE ENERGY - ENTERPRISE			
Ordinary Maintenance - Services	\$115,290		\$115,290
Expense Reimbursement to General Fund	4,710		4,710
DPW - SEWER ENTERPRISE			
Personal Services - Other Than Overtime	\$1,485,472		\$1,485,472
Personal Services - Overtime	300,000		300,000
Ordinary Maintenance - Services	4,536,731		4,536,731
Ordinary Maintenance - Goods	305,821		305,821
Debt Service	5,138,727		5,138,727
Expense Reimbursement to General Fund	234,682		234,682
OM Emergency Contract Repair	211,418		211,418
Other Contract Services	4,309,570		4,309,570
Wwater/Filtra Sur- Veolia	513,199		513,199
US Filter Contract F&P Rep/Maint	581,608		581,608
Swr Trtmt Rep/Maint per K	592,040		592,040
Capital	303,601		303,601
DPW - WATER ENTERPRISE/COMMISSION			
Personal Services - Other Than Overtime	\$2,869,263		\$2,869,263
Personal Services - Overtime	495,344		495,344
Ordinary Maintenance - Services	1,789,170		1,789,170
Ordinary Maintenance - Goods	653,852		653,852
Expense Reimbursement to General Fund	0		0
Other Contract Services	1,463,109		1,463,109
US Filter Plant Contract Repair/Repl Fee	262,430		262,430
Treatment Plant Repair/Maintenance	2,474		2,474
Treatment Plant Repair/Maintenance	295,000		295,000
Desal Variable Charge	1,500,000		1,500,000
Desal Fixed Charge	7,125,696		7,125,696
DEP/EPA Mandate	141,449		141,449
Water Debt Service	1,454,781		1,454,781

TOTAL	Ordinary Revenue Fiscal Year 2019	Enterprise Revenue Fiscal Year 2019
ELECTION COMMISSIONERS, BOARD OF		
Personal Services - Other Than Overtime	\$372,555	\$372,555
Personal Services - Overtime	5,000	5,000
Ordinary Maintenance - Services	68,235	68,235
Ordinary Maintenance - Goods	2,895	2,895
Capital	1	1
EMERGENCY MANAGEMENT/CIVIL DEFENSE		
Personal Services - Other Than Overtime	\$57,119	\$57,119
Ordinary Maintenance - Services	10,963	10,963
Ordinary Maintenance - Goods	6,742	6,742
Capital	1	1
FINANCE DEPARTMENT		
Personal Services - Other Than Overtime	\$469,547	\$469,547
Personal Services - Overtime	807	807
Ordinary Maintenance - Services	1,109,249	1,109,249
Ordinary Maintenance - Goods	9,813	9,813
Capital	1	1
FIRE DEPARTMENT		
Personal Services - Other Than Overtime	\$23,747,137	\$23,747,137
Personal Services - Overtime	358,656	358,656
Ordinary Maintenance - Services	750,851	750,851
Ordinary Maintenance - Goods	333,058	333,058
Capital	1	1
Personal Services - Fire Staffing Overtime	470,000	470,000
HEALTH, BOARD OF		
Personal Services - Other Than Overtime	\$841,121	\$841,121
Personal Services - Overtime	17,000	17,000
Ordinary Maintenance - Services	45,264	45,264
Ordinary Maintenance - Goods	45,900	45,900
Capital	1	1
INFORMATION TECHNOLOGY		
Personal Services - Other Than Overtime	\$1,068,057	\$1,068,057
Personal Services - Overtime	47,980	47,980
Ordinary Maintenance - Services	893,714	893,714
Ordinary Maintenance - Goods	228,488	228,488
Travel Out of State	0	0
Capital	130,000	130,000
LAW		
Personal Services - Other Than Overtime	\$751,409	\$751,409
Personal Services - Overtime	1,787	1,787
Ordinary Maintenance - Services	788,852	788,852
Ordinary Maintenance - Goods	101,636	101,636
Court Judgments	250,000	250,000
Workers Compensation	883,170	883,170
Liability Insurance	1,375,000	1,375,000
Capital	1	1
LIBRARY		
Personal Services - Other Than Overtime	\$1,960,370	\$1,960,370
Personal Services - Overtime	2,284	2,284
Ordinary Maintenance - Services	344,379	344,379
Ordinary Maintenance - Goods	372,165	372,165
Capital	1	1
LICENSE		
Personal Services - Other Than Overtime	\$85,302	\$85,302
Personal Services - Overtime	10,950	10,950
Ordinary Maintenance - Services	1,290	1,290
Ordinary Maintenance - Goods	1,265	1,265
Capital	1	1

	TOTAL	Ordinary Revenue Fiscal Year 2019	Enterprise Revenue Fiscal Year 2019
MAYOR			
Personal Services - Other Than Overtime	\$706,236	\$706,236	
Ordinary Maintenance - Services	105,809	105,809	
Ordinary Maintenance - Goods	171,925	171,925	
Bus & Econ. Development - 21st Corp.	125,000	125,000	
Conf. Ctr/Stadium - 21st Corp.	100,000	100,000	
Ordinary Maintenance - Out of State Travel	5,000	5,000	
Cable Access	675,000	675,000	
Woman's Commission	3,400	3,400	
Cultural Affairs	20,800	20,800	
Diversity Commission	1,500	1,500	
Capital	1	1	
PARK COMMISSION - PARK & GOLF			
RECREATION ENTERPRISE FUND			
Personal Services - Other Than Overtime	\$928,509		\$928,509
Personal Services - Overtime	174,655		174,655
Ordinary Maintenance - Services	234,659		234,659
Ordinary Maintenance - Goods	111,971		111,971
Pool Maintenance - Eastside Pool	187,535		187,535
Park/Playground Improvements	0		0
Summer Programs	47,768		47,768
General Fund Revenue Subsidy	997,910	997,910	
Golf Pro Contract	107,812		107,812
Capital	1	0	1
PERSONNEL DEPARTMENT			
Personal Services - Other Than Overtime	\$412,952	\$412,952	
Personal Services - Overtime	3,000	3,000	
Ordinary Maintenance - Services	51,000	51,000	
Ordinary Maintenance - Goods	20,983	20,983	
Capital	1	1	
PERSONNEL - EMPLOYEES BENEFITS ADMIN			
Personal Services - Other Than Overtime	\$55,321,972	\$55,321,972	
PLANNING BOARD			
Personal Services - Overtime	\$5,000	\$5,000	
Ordinary Maintenance - Services	15,503	15,503	
Ordinary Maintenance - Goods	1,440	1,440	
Capital	1	1	
PLANNING DEPARTMENT			
Personal Services - Other Than Overtime	\$307,994	\$307,994	
Personal Services - Overtime	5,000	5,000	
Ordinary Maintenance - Services	83,833	83,833	
Ordinary Maintenance - Goods	4,745	4,745	
MGL 40Q - DIF	200,000	200,000	
Capital	1	1	
POLICE DEPARTMENT			
Personal Services - Other Than Overtime	\$24,744,160	\$24,744,160	
Personal Services - Overtime	990,414	990,414	
Personal Services - Overtime - Impact Shift	244,600	244,600	
Personal Services - Overtime - License Enforcement	75,500	75,500	
Ordinary Maintenance - Services	1,061,663	1,061,663	
Ordinary Maintenance - Goods	390,806	390,806	
Ordinary Maintenance - Out of State Travel	1,000	1,000	
Capital	150,000	150,000	
PROCUREMENT			
Personal Services - Other Than Overtime	\$177,910	\$177,910	
Ordinary Maintenance - Services	525	525	
Ordinary Maintenance - Goods	5,690	5,690	
Capital	1	1	
PUBLIC PROPERTY			
Personal Services - Other Than Overtime	\$1,737,534	\$1,737,534	
Personal Services - Overtime	64,050	64,050	
Ordinary Maintenance - Services	494,992	494,992	
Ordinary Maintenance - Goods	287,141	287,141	
Manning Pool Maintenance	30,000	30,000	
Capital	1	1	
NSS - Extra Ord. & Ordinary Maintenance	150,000	150,000	
RETIREMENT			
Contributory	\$7,697,557	\$7,697,557	
Non Contributory	16,262	16,262	

	TOTAL	Ordinary Revenue Fiscal Year 2019	Enterprise Revenue Fiscal Year 2019
TRAFFIC COMMISSION			
Personal Services - Other Than Overtime	\$0	\$0	
Personal Services - Overtime	13,000	13,000	
Ordinary Maintenance - Services	153,743	153,743	
Ordinary Maintenance - Goods	389,945	389,945	
Capital	1	1	
TREASURER/TAX COLLECTOR			
Personal Services - Other Than Overtime	\$799,386	\$799,386	
Personal Services - Overtime	5,000	5,000	
Ordinary Maintenance - Services	72,137	72,137	
Ordinary Maintenance - Goods	53,762	53,762	
Medicare Tax	3,185,000	3,185,000	
Capital	1	1	
TREASURER'S DEBT	\$12,731,577	\$12,731,577	
VETERANS' COUNCIL			
Personal Services - Other Than Overtime	\$753	\$753	
Ordinary Maintenance - Goods	11,000	11,000	
Capital	1	1	
VETERANS' SERVICES			
Personal Services - Other Than Overtime	\$184,839	\$184,839	
Personal Services - Overtime	1,930	1,930	
Ordinary Maintenance - Services	31,730	31,730	
Ordinary Maintenance - Goods	834,764	834,764	
Capital	1	1	
WAR MEMORIAL			
Personal Services - Overtime	\$8,200	\$8,200	
Ordinary Maintenance - Services	52,649	52,649	
Ordinary Maintenance - Goods	19,430	19,430	
Capital	1	1	
WEIGHTS & MEASURES			
Personal Services - Other Than Overtime	\$132,180	\$132,180	
Personal Services - Overtime	2,300	2,300	
Ordinary Maintenance - Services	10,778	10,778	
Ordinary Maintenance - Goods	6,845	6,845	
Ordinary Maintenance - Out of State Travel	1,800	1,800	
Capital	1	1	
SCHOOLS			
Net School Spending pursuant to ch. 70, ED reform act	\$159,300,000	\$159,300,000	
Schl Comm Spending which does not qualify as NSS	9,726,924	9,726,924	
SOUTHEASTERN REGIONAL SCHOOL			
Ordinary Maintenance	\$3,917,188	\$3,917,188	
STABILIZATION FUND	\$500,000	\$500,000	
SUPPLEMENTAL RESERVES FUND	\$131,683	\$131,683	
To ensure Fiscal Stability			
TOTALS	\$387,605,443	\$341,859,620	\$45,745,823

FURTHER ORDERED:

II. The sum of \$16,614,138 from Free Cash to be expended as detailed below, to wit:

FROM FREE CASH	
Retirement - Contributory	\$16,614,138

TOTAL - From Free Cash	\$16,614,138
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FURTHER ORDERED:

- III. The sum of \$1,735,341 is appropriated from Certified Retained Earnings of the Sewer Enterprise Fund, to be expended as detailed below, to wit:

DPW SEWER ENTERPRISE	
Debt Service	\$1,735,341
 TOTAL - from Retained Earnings	 \$1,735,341

FURTHER ORDERED:

- IV. The sum of \$611,584 is appropriated from Certified Retained Earnings of the Water Enterprise Fund, to be expended as detailed below, to wit:

DPW WATER ENTERPRISE	
Debt Service	\$531,084
Capital Projects	80,500
TOTAL - from Retained Earnings	\$611,584

FURTHER ORDERED:

- V. The sum of \$1,525,032 is appropriated from Certified Retained Earnings of the Refuse Enterprise Fund to be expended as detailed below, to wit:

DPW REFUSE ENTERPRISE	
Waste Removal Contract	\$1,400,848
Capital	\$124,184
TOTAL - from Retained Earnings	\$1,525,032

FURTHER ORDERED:

VI. The sum of \$109,447 from Retained Earnings of Renewable Energy to be expended as detailed below, to wit:

Expense Reimbursement	\$109,447
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TOTAL - From Retained Earnings	\$109,447
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FURTHER ORDERED:

VII. The sum of \$280,766 from Retained Earnings of Park/Recreation to be expended as detailed below, to wit:

Golf Course Improvements	\$66,657
Park/Playground Improvements	25,720
Golf Pro Contract Services	42,189
Capital	147,200

Total - From Retained Earnings	\$280,766
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FURTHER ORDERED:

VIII. The sum of \$835,516 is appropriated from the Available Receipts reserved for Appropriation of the Parking Authority, consisting of the sum of \$396,322 appropriated from the revenues of the Parking Meter Fees Reserve, Fund 18A, and the sum of \$439,194 appropriated from the revenues of the Parking Authority Reserve, Fund 18B, said appropriations to be expended by the Parking Authority as detailed below, to wit:

	TOTAL	FUND 18A	FUND 18B
Personal Services - Other Than Overtime	\$397,674	\$158,480	\$239,194
Personal Services - Overtime	8,000	3,000	5,000
Ordinary Maintenance - Services	130,750	30,750	100,000
Ordinary Maintenance - Goods	17,650	7,650	10,000
Ordinary Maintenance - Snow Removal	40,000	20,000	20,000
Expense Reimbursement to General Fund	191,029	126,029	65,000
City Lots	1	1	0
Capital	50,412	50,412	0
TOTAL	\$835,516	\$396,322	\$439,194

FURTHER ORDERED:

IX. The sum of \$17,000 from Weights and Measures Fines Receipts Reserved Funds, to be expended as detailed below, to wit:

Weights & Measures

Personal Services Other Than Overtime	\$17,000
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TOTAL - From Weights and Measures Fine Receipts Reserved Funds Reserved Funds	\$17,000
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FURTHER ORDERED:

X. The sum of \$400,000 for Dispatcher Salaries from Ambulance Receipts to be expended as detailed below, to wit:

Fire - Personal Services - Other Than Overtime	\$400,000
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Total - From Ambulance Receipts	\$400,000
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Pg 5	\$387,605,443
Pg 6	\$16,614,138
Pg 7	\$1,735,341
Pg 8	\$611,584
Pg 9	\$1,526,032
Pg 10	\$109,447
Pg 11	\$280,766
Pg 12	\$835,516
Pg 13	\$17,000
Pg 14	\$400,000

Grand Total	\$409,734,267
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Bill Carpenter
MAYOR

City of Brockton

Auditor's Department

MaryLynn Peters Chu, MBA
CITY AUDITOR

April 3, 2018

Mr. John A. Condon, CFO
Finance Department
City of Brockton
45 School Street
Brockton, MA 02301

Dear Mr. Condon,

I certify that the balance in the Supplemental Reserve Account as of April 3, 2018 to be \$6,278,385.00.

I also certify that the required amount for the Supplemental Reserve Account for FY2019 should be \$6,410,068.00, which is 1.5% of the prior fiscal years gross amount to be raised (\$427,337,850.00).

To meet this balance an appropriation of \$131,683.00 is necessary for the FY2019 budget.

Sincerely,

MaryLynn Peters Chu, MBA
City Auditor

"City of Champions"

BROCKTON CITY HALL ■ 45 SCHOOL STREET ■ BROCKTON, MASSACHUSETTS 02301
TEL: (508) 580-7153 FAX: (508) 580-7878

auditor@cobma.us

TAX RATE RECAPITULATION

Fiscal Year 2018

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		409,331,164.30
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	37,000.00	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	80,691.43	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	305,562.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	0.00	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other : FY 2015 S & I Deficit \$814,801.38	814,801.38	
TOTAL Ilb (Total lines 1 through 10)		1,238,054.81
Ilc. State and county cherry sheet charges (C.S. 1-EC)		15,067,785.00
Ild. Allowance for abatements and exemptions (overlay)		1,700,845.97
Ile. Total amount to be raised (Total Ila through Ild)		427,337,850.08

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	196,122,819.00	
2. Massachusetts school building authority payments	966,955.00	
TOTAL IIIa		197,089,774.00
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	21,201,673.15	
2. Offset Receipts (Schedule A-1)	0.00	
3. Enterprise Funds (Schedule A-2)	51,562,360.00	
4. Community Preservation Funds (See Schedule A-4)	0.00	
TOTAL IIIb		72,764,033.15
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	14,581,067.00	
2. Other available funds (page 4, col (d))	5,118,193.30	
TOTAL IIIc		19,699,260.30
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash...appropriated on or before June 30, 2017	0.00	
1b. Free cash...appropriated on or after July 1, 2017	0.00	
2. Municipal light source	0.00	
3. Other source :	0.00	
TOTAL IIId		0.00
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		289,553,067.45

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)		427,337,850.08
b. Total estimated receipts and other revenue sources (from IIIe)	289,553,067.45	
c. Total real and personal property tax levy (from Ic)	137,784,782.63	
d. Total receipts from all sources (total IVb plus IVc)		427,337,850.08

NOTE : The information was Approved on 12/5/2017



Bill Carpenter
MAYOR

City of Brockton

Auditor's Department

MaryLynn Peters Chu, MBA
CITY AUDITOR

May 8, 2018

Mr. John A. Condon, CFO
Finance Department
City of Brockton
45 School Street
Brockton, MA 02301

RE: Undesignated Retained Earnings as of July 1, 2017

Dear Mr. Condon

The Bureau of Accounts at the Massachusetts Department of Revenue's Division of Local Services has certified the City of Brockton's Undesignated Retained Earnings as follows:

Water Enterprise	\$ 611,584.00
Sewer Enterprise	\$1,735,341.00
Refuse Enterprise	\$1,525,032.00
Renewable Energy Enterprise	\$ 109,447.00
Recreation Enterprise	\$ 280,766.00

Please feel free to contact my office if any additional information is required.

Sincerely,

MaryLynn Peters-Chu, MBA
City Auditor

"City of Champions"

BROCKTON CITY HALL ■ 45 SCHOOL STREET ■ BROCKTON, MASSACHUSETTS 02301
TEL: (508) 580-7153 FAX: (508) 580-7878

auditor@cobma.us



MaryLynn Peters-Chu <mchu@cobma.us>

Notification of free cash approval - Brockton

1 message

dlssupport@dor.state.ma.us <dlssupport@dor.state.ma.us>

Fri, Mar 16, 2018 at 11:29 AM

To: jodonnell@cobma.us, Assessors@cobma.us, Treasurer@cobma.us, Mayor@cobma.us, Auditors@cobma.us,

dlsgroup@dor.state.ma.us

Cc: dimunahm@dor.state.ma.us

Massachusetts Department of Revenue Division of Local Services

Christopher C. Harding, Commissioner

Sean R. Cronin, Senior Deputy Commissioner of Local Services

3/16/2018

NOTIFICATION OF FREE CASH APPROVAL - City of Brockton

Based upon the un-audited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2017 for the City of Brockton is:

General Fund	\$16,614,138.00
Enterprise Fund Sewer	\$1,735,341.00
Enterprise Fund Water	\$611,584.00
Enterprise Fund Refuse	\$1,525,032.00
Enterprise Fund Renewable Energy	\$109,447.00
Enterprise Fund Recreation	\$280,766.00

This certification is in accordance with the provisions of G. L. Chapter 59, §23, as amended.

Certification letters will be emailed to the mayor/manager, board of selectmen, prudential committee, finance director and treasurer immediately upon approval, provided an email address is reported in DLS' Local Officials Directory. Please forward to other officials as you deem appropriate.

Sincerely,

Mary Jane Handy

Mary Jane Handy
Director of Accounts
Massachusetts Department of Revenue

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this mail in error please notify the postmaster at dor.state.ma.us.

 **Brockton FY 2017 Free Cash Calculation Forms.pdf**
76K



Bill Carpenter
MAYOR

City of Brockton

Auditor's Department

MaryLynn Peters Chu, MBA
CITY AUDITOR

May 8, 2018

Mr. John A. Condon, CFO
Finance Department
City of Brockton
45 School Street
Brockton, MA 02301

Dear Mr. Condon

I certify that following FREE CASH balances are available for the FY2019 budget year.

General Fund	\$16,614,138.00
--------------	-----------------

Please feel free to contact my office if any additional information is required.

Sincerely,

MaryLynn Peters-Chu, MBA
City Auditor

"City of Champions"

BROCKTON CITY HALL ■ 45 SCHOOL STREET ■ BROCKTON, MASSACHUSETTS 02301
TEL: (508) 580-7153 FAX: (508) 580-7878

auditor@cobma.us



MaryLynn Peters-Chu <mchu@cobma.us>

Notification of free cash approval - Brockton

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Massachusetts Department of Revenue Division of Local Services

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3/16/2018

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Sincerely,

Mary Jane Handy

Mary Jane Handy
Director of Accounts
Massachusetts Department of Revenue

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 **Brockton FY 2017 Free Cash Calculation Forms.pdf**
76K



Bill Carpenter
MAYOR

City of Brockton

Auditor's Department

MaryLynn Peters Chu, MBA
CITY AUDITOR

May 15, 2018

Mr. John A. Condon, CFO
Finance Department
City of Brockton
45 School Street
Brockton, MA 02301

Dear Mr. Condon

I certify that the balance of the Ambulance Receipts Reserve Fund as of today is as follows:

34260220-101000 AMBULANCE RECEIPTS RESERVE FOR APPROPRIATIONS \$ 403,835.62

Please feel free to contact my office if any additional information is required.

Sincerely,

MaryLynn Peters-Chu, MBA
City Auditor

"City of Champions"

BROCKTON CITY HALL ■ 45 SCHOOL STREET ■ BROCKTON, MASSACHUSETTS 02301
TEL: (508) 580-7153 FAX: (508) 580-7878

auditor@cobma.us



Bill Carpenter
MAYOR

City of Brockton

Auditor's Department

MaryLynn Peters Chu, MBA
CITY AUDITOR

May 8, 2018

Mr. John A. Condon, CFO
Finance Department
City of Brockton
45 School Street
Brockton, MA 02301

Dear Mr. Condon

I certify that the balance of the Parking Authority Reserve Fund as of today is as follows:

(18A) 35000296-101000 PARKING METER FEES RESERVE \$652,150.40
(18B) 35010296- 101000 PARKING AUTHORITY RESERVE \$582,763.08

Please feel free to contact my office if any additional information is required.

Sincerely,

MaryLynn Peters- Chu, MBA
City Auditor

"City of Champions"

BROCKTON CITY HALL ■ 45 SCHOOL STREET ■ BROCKTON, MASSACHUSETTS 02301
TEL: (508) 580-7153 FAX: (508) 580-7878

auditor@cobma.us

Account Inquiry - Munis [LIVE DB CITY OF BROCKTON]

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Detail

Months

Seg Find

Totals

Project Strings

User Defined Fields

Account

Fund3500PARKING ME

Org35000296PARKING ME

Object101000CASH ON HA

Project

Acct3500-101000-

Acct nameCASH ON HAND

TypeBalance Sheet

Rollup

StatusActive

Account Notes

☒ Annual Budgeting

☒ MultiYr Fund

4 Year Comparison

Current Year

History

Yr/Per 2018/10	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2019
Original Budget	.00	.00	.00	.00
Transfers In	.00	.00	.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	.00	.00	.00	.00
Actual (Memo)	652,150.40	636,561.90	630,186.73	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00			.00
Available	.00	.00	.00	.00
Percent used	.00	.00	.00	.00

1 of 1

Attachments (0)

Display detail information for current account.

OVR

Fund 3501 PARKING AU
 Org 35010296 PARKING AU
 Object 101000 CASH ON HA
 Project ...
 ...

Act 3501-101000-
 Acct name CASH ON HAND
 Type Balance Sheet
 Rollup ...
 ...

Status Active

Account Notes

☒ Annual Budgeting
☒ MultiYr Fund

4 Year Comparison

Yr/Per 2018/10	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2019
Original Budget	.00	.00	.00	.00
Transfers In	.00	.00	.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	.00	.00	.00	.00
Actual (Memo)	582,763.08	611,743.27	612,940.27	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00	.00	.00	.00
Available	.00	.00	.00	.00
Percent used	.00	.00	.00	.00

1 of 1

Display detail information for current account.



Bill Carpenter
MAYOR

City of Brockton

Auditor's Department

MaryLynn Peters Chu, MBA
CITY AUDITOR

May 8, 2018

Mr. John A. Condon, CFO
Finance Department
City of Brockton
45 School Street
Brockton, MA 02301

Dear Mr. Condon

I certify that the balance of the Weights & Measures Reserve Fund as of today is as follows:

34140244-101000 WEIGHTS & MEASURES RESERVE FOR APPROPRIATIONS \$17,100.71

Please feel free to contact my office if any additional information is required.

Sincerely,

MaryLynn Peters- Chu, MBA
City Auditor

"City of Champions"

BROCKTON CITY HALL ■ 45 SCHOOL STREET ■ BROCKTON, MASSACHUSETTS 02301
TEL: (508) 580-7153 FAX: (508) 580-7878

auditor@cobma.us

Account Inquiry - Munis [LIVE DB CITY OF BROCKTON]

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Totals

Project Strings

User Defined Fields

Account

Fund3414Sealer Rev

Org34140244Wghts Resv

Object101000CASH ON HA

Project

Acct3414-101000-

Acct nameCASH ON HAND

TypeBalance Sheet

Rollup

StatusActive

Account Notes

☒Annual Budgeting

☒MultiYr Fund

4 Year Comparison

Current Year

History

Yr/Per 2018/10	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2019
Original Budget	.00	.00	.00	.00
Transfers In	.00	.00	.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	.00	.00	.00	.00
Actual (Memo)	17,100.71	37,845.71	42,895.71	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00			.00
Available	.00	.00	.00	.00
Percent used	.00	.00	.00	.00

1 of 1

Attachments (0)

Display detail information for current account.

OVR



CITY OF BROCKTON

MASSACHUSETTS

FINANCE DEPARTMENT

John A. Condon
Chief Financial Officer

City Hall
45 School St.
Brockton, MA 02301
508-580-7165
FAX # 508-580-7853

May 8, 2018

Bill Carpenter, Mayor
Members of the City Council
45 School St.
Brockton, Ma 02301

Ladies and Gentlemen:

In accordance with Section 5 of Chapter 324 of the Acts of 1990, I hereby certify that it is my professional opinion, after an evaluation of all pertinent financial information reasonably available, that the financial resources and revenues of the City of Brockton are adequate to support the adoption of the Mayor's proposed budget for FY2019, but this certification applies to FY19 only. I cannot certify that the city's financial resources will be adequate to support the continuous provision of the existing level of municipal services beyond FY2019. In fact, the FY19 budget will result in a significant reduction in the support of the Brockton Public Schools. This is so even though the city's contribution from its own revenues will exceed the legal obligation, by an estimated \$2.7 million. The problem is that the city's chapter 70 aid to education has barely increased in four years, while more and more funding is being diverted to charter schools. In general, the city's on going revenues have not kept pace with on going costs. For this reason, I am unable to provide an unconditional certification for future years.

I will provide more perspective on this topic during the budget hearings, but on the next page is a table depicting the decline in state assistance for purposes other than for education and libraries over 20 years. In my opinion, this decline contributes a major portion of the city's financial difficulties.

Mayor's submitted Budget for State Cherry Sheet Aid (\$ in millions)

AID CATEGORY	FY2000	FY2019
Additional Assistance	\$5.4	0
School Transportation	\$1.3	0
Quinn Bill for Police Ed.	0.5	0
Highway Repair (not Ch. 90)	0.7	0
Lottery & Other Unrestricted	\$14.1	\$21.6
Total	\$20.0	\$21.6
Inflation factor @ 2.5%/ yr	1.64	NA
Inflation Adjusted	\$32.8	\$21.6

That is a decline in real terms of about \$11.2 million in state assistance to the city for purposes other than education.

The city does not have the tax base to make up for that revenue decline. In fact, the city's tax base growth often is nearly consumed by growth in fixed costs. See below for the trends in the mayor's budget submission since FY16 for just a few of these.

GROWTH TRENDS, FY16 BASE TO FY19

Budgeted Cost Growth (\$millions)		Property Taxes Budgeted (\$millions)	
Pensions (\$18.0 to \$24.3)	\$6.3	Prop 2 ½ increases	\$15.26
Employee/Retiree Insurances (\$51.0 to \$55.3)	\$4.3	New Growth increases	\$5.24
Medicare Tax (\$3.0 to \$3.2)	\$0.2		
Cost Total:	\$10.8	Property Tax total Growth (\$122.5 to \$143.0)*	\$20.5

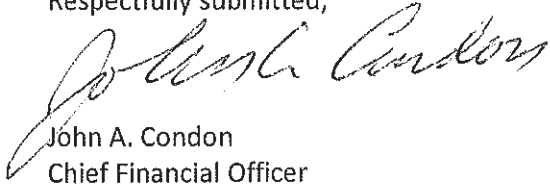
*In FY16, about \$2.5 million of the allowable levy limit was deliberately not levied. In FY19, the full limit will be appropriated in the mayor's recommendation.

This table demonstrates that growth in just those few categories consumes more than 50% of the total property tax increases in three years, before other fixed costs, such as debt payments, or the cost of services for the schools, public safety, DPW, or City Hall can even make a claim for city support. This problem is intractable and long standing.

I do not envision a public or political tolerance for the reduction of current city services, or for the level of decline in the cost of government employees, which would be necessary to reduce the cost base enough for the city to confidently assume it can maintain the same level of services into the future. I do not predict major additions to the level of assistance from the state. Nor do I see a current appetite for

major increases in those revenues under the city's control, such as property taxation or utility fees. However, some combination of these factors will be necessary if the city wishes to maintain its present service profile.

Respectfully submitted,


John A. Condon
Chief Financial Officer

JAC/tb

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CITY CLERK'S OFFICE
BROCKTON MA

FORECASTER
Discretionary Spending
Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	% Change	% Change	% Change	% Change
Revenue Totals:	\$ 349,033,970	\$ 364,348,683	\$ 371,573,836	\$ 379,753,555
	4%	2%	2%	2%
Expenditure Totals:	\$ 348,933,970	\$ 363,808,683	\$ 371,140,159	\$ 379,753,555
	4%	2%	2%	2%
NET:	\$ 100,000	\$ 540,000	\$ 433,677	\$ 0

NOTE: The reason that prior years may display a surplus or deficit on the net line has to do with how this report is constructed. The revenue totals derive from budget assumptions when the Mayor's budget is submitted to City Council. However, the expenditure totals come from the Munis Accounting System and reflect City Council budget cuts plus later adjustments to the budget appropriations as approved by City Council.

FORECASTER
Total Revenue
Forecaster for Fiscal Year 2019

Fiscal Year:	2016	%Change	2017	%Change	2018	%Change	2019
Cherry Sheet Totals:	\$ 191,227,686	1%	\$ 192,328,817	2%	\$ 195,840,951	1%	\$ 197,781,491
Available Funds Totals:	\$ 14,362,865	29%	\$ 18,459,656	-12%	\$ 16,165,687	11%	\$ 17,866,654
Local Receipts Totals:	\$ 20,964,938	18%	\$ 24,829,427	-11%	\$ 21,974,221	-4%	\$ 21,058,961
Tax Levy Totals:	\$ 122,478,481	5%	\$ 128,730,783	7%	\$ 137,592,977	4%	\$ 143,046,449
Revenue Totals:	\$ 349,033,970	4%	\$ 364,348,683	2%	\$ 371,573,836	2%	\$ 379,753,555

FORECASTER

Cherry Sheet

Forecaster for Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	%Change	%Change	%Change	%Change
Education Offset Items				
Edu Offset - Lunch Program	0	0	0	0
Edu Offset- Other	128,000	136,000	193,085	173,715
General Government Offsets				
Gen Offset- Public Library	139,890	142,941	141,804	143,213
Gen Offset- Other	0	0	0	0
0000 Find Group				
HOMELESS TRANSPORTATION	0	0	0	0
Education Reimbursements				
Chtr Tuition Assmnt Reimb	511,345	416,544	2,121,197	2,144,843
Chtr School Facility Reimb	0	0	0	0
Reimbursements				
State Land	206	204	204	191
Expm't Veteran, Blind, Surv, Spous	327,268	328,685	341,107	382,885
L.O.T. - Elderly	0	0	0	0
Police Career Incentive	0	0	0	0
Veterans' Benefits	778,054	778,054	755,668	436,590
Lottery, Beano	0	0	0	0
Highway Fund CH 81	0	0	0	0
Hold Harmless Lottery	0	0	0	0
Resolution Aid				
School Aid CH 70	170,040,928	170,394,408	171,370,758	172,850,827
Add'l Assist to Local Aid Fund	0	0	0	0
Unrestricted General Gov't Aid	19,301,995	20,131,981	20,917,128	21,649,227
Cherry Sheet Totals:	\$ 191,227,686	\$ 192,328,817	\$ 195,840,951	\$ 197,781,491

Cherry Sheet Totals:

FORECASTER

Available Funds

Forecaster for Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	%Change	%Change	%Change	%Change
Ambulance Recpt-Frostr	409,935	470,000	470,000	400,000
Free Cash	13,131,133	14,659,623	14,581,067	16,614,138
Stabilization Fund	0	0	0	0
Overlay Surplus	0	2,579,738	0	0
Weights & Measures	39,950	41,500	33,545	17,000
Parking Auth Meters 18A	270,955	367,145	331,175	396,322
Parking Auth Garage 18B	346,892	341,650	367,000	439,194
Other Revenue	164,000	0	382,900	0
Available Funds Totals:	\$ 14,362,865	\$ 18,459,656	\$ 16,165,687	\$ 17,866,654
	29%	-12%	11%	

FORECASTER

Local Receipts

Forecaster for Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	%Change	%Change	%Change	%Change
Cable Franchise Fee	13%	760,000	750,000	750,000
Cons.Sch.Proj.-MSBA Reimb.	0%	2,597,546	966,955	966,955
Demolition Charges	0%	0	0	0
Department Fees	8%	520,000	500,000	500,000
Dept. Cemeteries	36%	245,000	250,000	295,000
Enterprise Reimb.	12%	5,296,881	2,962,266	1,222,006
Hotel/Motel Tax Frcstr	0%	0	0	750,000
Investment Income	0%	125,000	150,000	330,000
License&Permits	45%	1,660,000	3,000,000	2,950,000
Meals Excise	0%	830,000	1,000,000	1,000,000
Medicaid Reimb.	75%	920,000	920,000	920,000
Medicare-D	-100%	25,000	0	0
Miscellaneous	567%	15,000	200,000	200,000
Motor Vehicle Excise	36%	6,108,312	8,500,000	8,500,000
Other Revenue	0%	0	0	0
Parking Fines&Forfeits	-41%	675,000	400,000	300,000
Payment in Lieu	0%	175,000	175,000	175,000
Pen.&Int.	2%	1,920,000	2,000,000	2,000,000
Urban/Other Excise	-20%	250,000	200,000	200,000
Local Receipts Totals:	18%	\$ 24,829,427	\$ 21,974,221	\$ 21,058,961
			-11%	-4%

FORECASTER

Tax Levy

Forecaster for Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	%Change	%Change	%Change	%Change
PY Levy Limit	121,079,995	127,045,434	132,480,953	137,859,951
Add'l 2.5%	3,026,999	3,176,135	3,312,024	3,446,498
Hold Back	-2,428,513	-3,190,786	0	0
New Growth	800,000	1,700,000	1,800,000	1,740,000
Overrides	0	0	0	0
Tax Levy Totals:	\$ 122,478,481	\$ 128,730,783	\$ 137,592,977	\$ 143,046,449

FORECASTER
Total Expenditures
Forecaster for Fiscal Year 2019

Fiscal Year:	2016	%Change	2017	%Change	2018	%Change	2019
Appropriations Totals:	\$ 336,274,086	5%	\$ 351,811,222	0%	\$ 353,446,165	2%	\$ 359,726,274
Government Assessments Totals:	\$ 8,020,765	12%	\$ 8,985,658	70%	\$ 15,236,243	20%	\$ 18,318,931
Amount to be Raised Totals:	\$ 4,439,119	-37%	\$ 2,811,803	-20%	\$ 2,257,751	-24%	\$ 1,708,350
Expenditure Totals:	\$ 348,933,970	4%	\$ 363,808,683	2%	\$ 371,140,159	2%	\$ 379,753,555

FORECASTER

General Fund

Forecaster for Fiscal Year 2019 Level 4

Fiscal Year: 2016 2017 2018 2019

		%Change		%Change		%Change		%Change
Animal Control								
a	Animal Contr Pers Ser Overtime		22,159	0%	22,159	23%	27,159	0%
b	Animal Control Pers Ser NonOt		325,757	42%	462,025	7%	496,442	-4%
c	Animal Contr Purchase of Servc		38,016	-3%	36,756	3%	37,903	2%
d	Animal Contrl Goods & Supplies		8,498	24%	10,548	-16%	8,874	-5%
e	Animal Control Capital Outlay		1	0%	1	0%	1	0%
	Animal Control Total: \$		394,431	35%	531,489	7%	570,379	-3%
					\$		\$	\$
								552,445
Assessor								
a	Assessor P S Overtime		0	0%	1,500	100%	3,000	0%
b	Assessor Pers Ser NonOt		461,854	7%	496,124	1%	502,038	9%
c	Assessor Purchase of Service		157,950	64%	259,600	-51%	126,550	-24%
d	Assessor Goods & Supplies		10,200	1%	10,300	-38%	6,412	0%
e	Assessor Capital Outlay		1	0%	1	0%	1	0%
	Assessor Total: \$		630,005	22%	767,525	-17%	638,001	3%
					\$		\$	\$
								654,855
Auditor								
a	Auditor Pers Ser Overtime		9,500	0%	9,500	0%	9,500	0%
b	Auditor Pers Ser NonOt		578,060	14%	657,646	3%	678,250	-15%
c	Auditor Purchase of Service		327,785	0%	327,785	14%	375,000	16%
d	Auditor Goods & Supplies		7,804	0%	7,831	-27%	5,682	70%
e	Auditor Capital Outlay		1	0%	1	0%	1	0%
c	Audit-Mail Purchase of Servi		256,846	2%	261,846	11%	291,344	-5%
d	Audit-Mail Goods & Supplies		146	0%	146	563%	968	0%
e	Audit-Mail Capital Outlay		1	0%	1	0%	1	0%
c	Audit-Telephone Purchase Servc		83,280	0%	83,280	-1%	82,280	-6%
e	Audit-Telephone Capital Outlay		1	0%	1	0%	1	0%
	Auditor Total: \$		1,263,424	7%	1,348,037	7%	1,443,027	-4%
					\$		\$	\$
								1,380,809

FORECASTER

General Fund

Forecaster for Fiscal Year 2019 Level 4

Fiscal Year:

2016

2017

2018

2019

		%Change		%Change		%Change		%Change
Cemetery								
a	Cemetery Pers Serv - Overtime	50%	52,412	38%	72,412	0%	72,412	0%
b	Cemetery Pers Ser NonOt	-8%	258,096	7%	276,048	45%	400,220	45%
c	Cemetery Purchase of Service	0%	82,350	4%	85,380	5%	89,238	5%
d	Cemetery Goods & Supplies	0%	23,545	617%	168,845	-67%	56,200	-67%
e	Cemetery Expansion Capital	-100%	164,000	0%	1	0%	1	0%
	Cemetery Total: \$	-29%	\$ 416,452	45%	\$ 602,686	3%	\$ 618,071	3%
City Clerk								
a	City Clerk Persnl Ser Overtime	3%	5,847	0%	5,847	0%	5,847	0%
b	City Clerk Persnl Serv NonOt	24%	327,153	-1%	324,038	23%	397,776	23%
c	City Clerk Purchase of Service	7%	34,270	32%	45,070	22%	55,200	22%
d	City Clerk Goods & Supplies	0%	8,066	5%	8,466	12%	9,476	12%
e	City Clerk Capital Outlay	0%	1	0%	1	0%	1	0%
	City Clerk Total: \$	21%	\$ 375,337	2%	\$ 383,422	22%	\$ 468,300	22%
City Council								
a	City Council Pers Ser Overtime	3%	6,515	0%	6,515	0%	6,515	0%
b	City Council Pers Ser NonOt	3%	379,678	-2%	372,905	13%	421,569	13%
c	City Council Purchase of Servc	8%	20,876	345%	92,800	68%	156,122	68%
d	City Council Goods & Supplies	-17%	29,525	33%	32,821	10%	36,175	10%
f	City Council Out of State Trav	0%	1	0%	1	0%	1	0%
e	City Council Capital Outlay	0%	1	0%	1	0%	1	0%
	City Council Total: \$	2%	\$ 431,669	17%	\$ 505,043	23%	\$ 620,383	23%
Conservation								
a	Conservation Pers Ser Overtime	56%	5,000	0%	5,000	0%	5,000	0%
b	Conservation Pers Ser NonOt	0%	0	0%	0	0%	0	0%
c	Conservation Purchase of Servc	0%	51,283	0%	51,283	7%	55,091	7%
d	Conservation Goods & Supplies	48%	3,100	0%	4,600	0%	4,600	0%
e	Conservation Capital Outlay	0%	1	0%	1	0%	1	0%
	Conservation Total: \$	6%	\$ 60,884	0%	\$ 60,884	6%	\$ 64,692	6%

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Consumer Advisory

c	Consumer Adv Purchase of Servc	1	0%	1	0%	1	0%	1	0%
Consumer Advisory Total: \$		1	0%	1	0%	1	0%	1	0%

Council on Aging

a	COA Pers Ser Overtime	800	5%	840	0%	840	0%	840	0%
b	COA Pers Ser NonOt	70,164	14%	79,762	63%	129,948	12%	145,694	12%
c	COA Purchase of Service	24,778	0%	24,778	0%	24,778	18%	29,148	18%
d	COA Goods & Supplies	7,362	0%	7,362	0%	7,362	0%	7,342	0%
f	COA Out of State Travel	0	0%	0	0%	0	0%	0	0%
e	COA Capital Outlay	1	0%	1	0%	1	0%	1	0%
Council on Aging Total: \$		103,105	9%	112,743	45%	162,929	12%	183,025	12%

Development & Industria

c	Dev & Ind Comm Purchase Service	0	0%	0	0%	0	0%	0	0%
Development & Industria Total: \$		0	0%	0	0%	0	0%	0	0%

DPW - Sewer

k	GENERAL FUND DIRECT SUBSIDY	0	0%	0	0%	0	0%	0	0%
DPW - Sewer Total: \$		0	0%	0	0%	0	0%	0	0%

DPW-Commissioner

a	DPW-Comm Pers Ser Overtime	5,303	6%	5,638	0%	5,638	0%	5,638	0%
b	DPW-Comm Pers Ser NonOt	350,575	16%	405,066	9%	440,884	3%	453,175	3%
c	DPW-Comm Purchase of Service	2,480	0%	2,480	112%	5,255	-10%	4,731	-10%
d	DPW-Comm Goods & Supplies	2,963	0%	2,963	90%	5,633	-9%	5,124	-9%
e	DPW-Comm Capital Outlay	1	0%	1	0%	1	0%	1	0%
DPW-Commissioner Total: \$		361,322	15%	416,148	10%	457,411	2%	468,669	2%

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DPW-Engineering

a	DPW-Engineer Pers Ser Overtime	7,500	0%	7,500	0%	7,500
b	DPW-Engineer Pers Ser NonOt	296,562	24%	366,767	28%	470,425
c	DPW-Engineer Purchase of Servc	13,095	0%	13,095	-10%	11,741
d	DPW-Engineer Goods & Supplies	16,811	31%	22,064	-17%	18,352
e	DPW-Engineer Capital Outlay	1	0%	1	0%	1

DPW-Engineering Total: \$ 333,969 \$ 409,427 \$ 508,019 \$ 545,896

DPW-Highway

a	DPW-Highway Pers Ser Overtime	121,429	62%	196,429	0%	196,429
b	DPW-Highway Pers Ser NonOt	1,741,298	7%	1,870,541	8%	2,020,561
c	DPW-Highway Purchase of Service	869,817	33%	1,152,884	46%	1,680,853
d	DPW-Highway Goods & Supplies	67,855	130%	155,801	9%	169,176
e	DPW-Highway Capital Outlay	1	199,900%	308,000	-59%	127,548
k	Deficit Snow Ice Removal	0	0%	825,018	-100%	0
k	DPW-Highway Snow Removal	2,200,000	0%	2,204,343	4%	2,300,000
d	DPW-High Street Lighting	1,000,000	5%	1,048,500	1%	1,063,546

DPW-Highway Total: \$ 6,000,400 \$ 7,761,516 \$ 7,558,113 \$ 7,643,698

DPW-Maintenance

a	DPW-Mainten Pers Ser Overtime	5,167	193%	15,161	0%	15,161
b	DPW-Mainten Pers Ser NonOt	99,194	11%	110,132	15%	126,649
c	DPW-Mainten Purchase of Service	18,569	0%	18,569	39%	25,813
d	DPW-Mainten Goods & Supplies	448,733	17%	523,733	2%	531,926
e	DPW-Mainten Capital Outlay	1	0%	1	0%	1

DPW-Maintenance Total: \$ 571,664 \$ 667,596 \$ 699,550 \$ 694,597

Education

n	Collaborative Programs	3,133,097	13%	3,531,517	6%	3,730,029
	Education Total: \$	3,133,097	13%	3,531,517	6%	3,730,029

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Elections, Board of

a	Election Comm PS Overtime	2,550	96%	5,000	0%	5,000	0%	5,000
b	Election Comm Pers Serv NonOt	368,747	1%	374,128	3%	386,457	-4%	372,555
c	Election Comm Purchase of Serv	68,975	0%	68,975	0%	68,975	-1%	68,235
d	Election Comm Goods & Supplies	2,910	0%	2,910	0%	2,910	-1%	2,895
e	Election Comm Capital Outlay	1	0%	1	0%	1	0%	1
Elections, Board of Total: \$		443,183	2%	451,014	3%	463,343	-3%	448,686

Emergency Management Agency

b	Emergency Mgmt Pers Ser Non OT	29,741	92%	57,119	0%	57,119	0%	57,119
c	Emergency Mgmt Purch of Serv	10,455	7%	11,175	0%	11,175	-2%	10,963
d	Emergency Mgmt Goods/Supplies	5,300	22%	6,450	0%	6,450	5%	6,742
e	Emergency Mgmt Capital Outlay	1	0%	1	0%	1	0%	1
Emergency Management Agency Total: \$		45,497	64%	74,745	0%	74,745	0%	74,825

Finance

a	Finance Pers Ser Overtime	807	0%	807	0%	807	0%	807
b	Finance Pers Ser NonOt	312,676	12%	348,901	17%	408,676	15%	469,547
c	Finance Purchase of Service	941,200	3%	970,200	5%	1,020,200	9%	1,109,249
d	Finance Goods & Supplies	6,100	0%	6,100	-14%	5,240	87%	9,813
f	Finance Out of State Travel	0	0%	0	0%	0	0%	0
e	Finance Capital Outlay	1	0%	1	0%	1	0%	1
d	Finance Property Insurance	1,250,000	-100%	0	0%	0	0%	0
Finance Total: \$		2,510,784	-47%	1,326,009	8%	1,434,924	11%	1,589,417

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Fire

a	Fire Pers Ser Overtime	308,656	-31%	213,656	68%	358,656	0%	358,656
b	Fire Pers Ser NonOt	21,249,346	1%	21,445,331	9%	23,480,281	3%	24,147,137
c	Fire Purchase of Service	569,299	3%	585,527	-1%	580,527	29%	750,851
d	Fire Goods & Supplies	344,410	0%	344,410	-1%	342,590	-3%	333,058
e	Fire Capital Outlay	1	99,900%	330,000	-80%	67,000	-100%	1
e	Fire Emergency Generator	0	0%	0	0%	0	0%	0
e	Fire Emergency Response Vehicle	0	0%	0	0%	0	0%	0
e	Fire Pumper Truck	0	0%	0	0%	0	0%	0
a	Fire-Staffing Overtime	470,000	0%	470,000	0%	470,000	0%	470,000
Fire Total: \$		22,941,712	2%	\$ 23,388,924	8%	\$ 25,299,054	3%	\$ 26,059,703

Health

a	Health Pers Ser Overtime	14,000	0%	14,000	21%	17,000	0%	17,000
b	Health Pers Ser NonOt	683,375	17%	800,275	1%	811,337	4%	841,121
c	Health Purchase of Service	39,500	6%	42,000	-6%	39,432	15%	45,264
d	Health Goods & Supplies	35,100	1%	35,600	23%	43,900	5%	45,900
e	Health Capital Outlay	1	0%	1	0%	1	0%	1
Health Total: \$		771,976	16%	\$ 891,876	2%	\$ 911,670	4%	\$ 949,286

Information Technology Center

a	Info Tech Ct Pers Ser Overtime	49,200	-9%	44,980	7%	47,980	0%	47,980
b	Info Tech Ct Pers Ser NonOt	853,361	21%	1,028,686	2%	1,054,158	1%	1,068,057
c	Info Tech Ct Purchase of Servc	751,153	1%	761,621	7%	811,517	10%	893,714
d	Info Tech Ct Goods & Supplies	183,088	29%	235,525	-21%	185,525	23%	228,488
f	Info Tech Ct Out of State Tr	0	0%	0	0%	0	0%	0
e	Info Tech Ct Capital Outlay	1	99,900%	20,000	200%	60,000	117%	130,000
Information Technology Center Total: \$		1,836,803	14%	\$ 2,090,812	3%	\$ 2,159,180	10%	\$ 2,368,239

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Law								
a	Law Personal Service Overtime		1,787	0%	1,787	0%	1,787	0%
b	Law Personal Service NonOt		625,877	13%	706,787	-4%	675,970	11%
c	Law Purchase of Service		462,477	-27%	335,799	106%	692,020	14%
d	Law Goods & Supplies		68,210	4%	70,910	33%	96,017	6%
e	Law Capital Outlay		1	0%	1	0%	1	0%
k	Approp Deficit Court Judgement		0	0%	719,270	-100%	0	0%
k	Law Court Judgements		150,000	0%	150,000	67%	250,000	0%
k	Law Workers Compensation		650,000	35%	875,000	1%	883,170	0%
d	Law Property Insurance		0	0%	1,250,000	0%	1,250,000	10%
	Law Total: \$		1,958,352	110%	\$ 4,109,554	-6%	\$ 3,848,965	8%
								\$ 4,151,855
Library								
a	Library Pers Service Overtime		4,000	-43%	2,284	0%	2,284	0%
b	Library Pers Ser NonOt		1,520,283	10%	1,666,514	9%	1,821,815	8%
c	Library Purchase of Service		287,084	4%	299,084	20%	359,084	-4%
d	Library Goods & Supplies		351,255	0%	351,255	3%	361,255	3%
e	Library Capital Outlay		1	0%	1	0%	1	0%
	Library Total: \$		2,162,623	7%	\$ 2,319,138	10%	\$ 2,544,439	5%
								\$ 2,679,199
License commision								
a	License Comm Pers Serv Overtim		10,950	0%	10,950	0%	10,950	0%
b	License Comm Pers Ser NonOt		74,814	9%	81,873	3%	84,639	1%
c	License Comm Purchase of Servc		1,290	0%	1,290	0%	1,290	0%
d	License Comm Goods & Supplies		1,265	0%	1,265	0%	1,265	0%
e	License Comm Capital Outlay		1	0%	1	0%	1	0%
	License commision Total: \$		88,320	8%	\$ 95,379	3%	\$ 98,145	1%
								\$ 98,808

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Mayor

a	Mayor Pers Ser Overtime	0	0	0	0	0
b	Mayor Pers Ser NonOt	493,664	589,667	693,213	706,236	2%
c	Mayor Purchase of Service	92,365	92,365	116,543	105,809	-9%
d	Mayor Goods & Supplies	127,386	127,386	177,670	171,925	-3%
f	Mayor Out of State Travel	5,000	5,000	5,000	5,000	0%
k	40 R Activities	0	0	0	0	0%
e	Mayor Capital Outlay	1	1	1	1	0%
k	Working Cities Grant Match	0	16,000	0	0	0%
k	Mayor Economic Develop Grant	275,000	225,000	225,000	225,000	0%
k	Mayor Cultural Affairs	20,000	20,000	20,600	20,600	0%
k	Mayor Cable Access	675,000	675,000	675,000	675,000	0%
k	Women's Commission	1,500	1,500	3,400	3,400	0%
k	Diversity Commission	1,500	1,500	1,500	1,500	0%
a	Human Res Pers Ser Overtime	0	0	0	0	0%
b	Human Res Pers Ser NonOt	0	0	0	0	0%
c	Human Res Purchase of Servic	0	0	0	0	0%
d	Human Res Goods & Supplies	0	0	0	0	0%
f	Human Res Out of State Travel	0	0	0	0	0%
e	Human Res Capital Outlay	0	0	0	0	0%
k	Women Commission Goods & Suppl	0	0	0	0	0%
Mayor Total: \$		1,691,416	\$ 1,753,419	\$ 1,917,927	\$ 1,914,471	0%

Park and Rec Commission

k	General Fund Direct Subsidy	984,672	927,287	984,127	997,910	1%
Park and Rec Commission Total: \$		984,672	\$ 927,287	\$ 984,127	\$ 997,910	1%

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Parking Authority

a	Parking Auth Pers Ser Overtime	3,700	116%	8,000	0%	8,000	0%	8,000
b	Parking Auth Pers Ser NonOt	343,192	11%	381,792	8%	410,700	-3%	397,674
c	Parking Auth Purchase of Servc	94,655	-3%	91,375	31%	120,025	9%	130,750
d	Parking Auth Goods & Supplies	10,325	0%	10,325	67%	17,225	2%	17,650
f	Parking Authority Out of State	0	0%	0	0%	0	0%	0
e	Parking Auth Capital Outlay	1	0%	1	-100%	0	0%	50,412
e	Parking Auth-Cap-City Lots	0	0%	0	0%	1	0%	1
k	Parking Auth Snow Removal	22,000	0%	22,000	0%	22,000	82%	40,000
k	Parking Auth Exp Reim Gen Fd	143,974	36%	195,302	-38%	120,224	59%	191,029
Parking Authority Total: \$		617,847	15%	\$ 708,795	-1%	\$ 698,175	20%	\$ 835,516

Personnel

a	Personnel Pers Ser Overtime	3,000	0%	3,000	0%	3,000	0%	3,000
b	Personnel Pers Ser NonOt	249,003	4%	258,414	11%	285,854	44%	412,952
c	Personnel Purchase Service	30,833	259%	110,833	-90%	10,833	371%	51,000
d	Personnel Goods & Supplies	10,520	0%	10,520	-10%	9,520	120%	20,983
e	Personnel Capital Outlay	1	0%	1	0%	1	0%	1
j	Personnel Employee Benefits	50,996,830	5%	53,777,821	2%	54,598,491	1%	55,321,972
Personnel Total: \$		51,290,187	6%	\$ 54,160,589	1%	\$ 54,907,699	2%	\$ 55,809,908

Planner

a	Planner Overtime	3,500	16%	4,050	23%	5,000	0%	5,000
b	Planner Pers Ser Non OT	199,108	38%	274,687	9%	299,223	3%	307,994
c	Planner Purchase of Servc	67,300	17%	78,500	2%	79,700	5%	83,833
d	Planner Goods & Supplies	6,236	11%	6,900	-29%	4,887	-3%	4,745
e	Planner Capital Outlay	1	0%	1	0%	1	0%	1
k	SMART GROWTH 40R	0	0%	0	0%	90,000	-100%	0
c	MGL 40Q DIF	0	0%	230,000	-13%	200,000	0%	200,000
Planner Total: \$		276,145	115%	\$ 594,138	14%	\$ 678,811	-11%	\$ 601,573

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	2016	2017	2018	2019
Planning Board	5,000	5,000	5,000	5,000
Planning Board Pers Ser Overtn	0	0	0	0
Planning Board Pers Ser NonOt	11,825	15,025	15,025	15,503
Planning Board Purchase of Ser	1,600	1,600	1,600	1,440
Planning Board Goods & Supplie	1	1	1	1
Planning Board Capital Outlay	18,426	21,626	21,626	21,944
Police	244,600	244,600	244,600	244,600
Police-PS-Safety OT	75,500	75,500	75,500	75,500
Police-PS-License OT	900,352	770,552	990,414	990,414
Police Pers Ser Overtime	19,817,688	20,888,009	22,424,029	24,744,160
Police Pers Ser NonOt	840,987	1,055,987	1,047,547	1,061,663
Police Purchase of Service	310,340	320,340	395,340	390,806
Police Goods & Supplies	1,000	1,000	1,000	1,000
Police Out of State Travel	200,000	150,000	150,000	150,000
Police Capital Outlay	22,390,467	23,505,988	25,328,430	27,658,143
Procurement Department	89,289	156,769	164,446	177,910
Procurement Pers Serv NonOt	525	525	525	525
Procurement Purchase of Servc	5,690	5,690	5,690	5,690
Procurement Goods & Supplies	1	1	1	1
Procurement Capital	95,505	162,985	170,662	184,126

Planning Board

a	Planning Board Pers Ser Overtn	5,000	0%	5,000	0%	5,000	0%	5,000	0%
b	Planning Board Pers Ser NonOt	0	0%	0	0%	0	0%	0	0%
c	Planning Board Purchase of Ser	11,825	27%	15,025	0%	15,025	3%	15,503	3%
d	Planning Board Goods & Supplie	1,600	0%	1,600	0%	1,600	-10%	1,440	-10%
e	Planning Board Capital Outlay	1	0%	1	0%	1	0%	1	0%
Planning Board Total: \$		18,426	17%	21,626	0%	21,626	1%	21,944	1%

Police

a	Police-PS-Safety OT	244,600	0%	244,600	0%	244,600	0%	244,600	0%
a	Police-PS-License OT	75,500	0%	75,500	0%	75,500	0%	75,500	0%
a	Police Pers Ser Overtime	900,352	-14%	770,552	29%	990,414	0%	990,414	0%
b	Police Pers Ser NonOt	19,817,688	5%	20,888,009	7%	22,424,029	10%	24,744,160	10%
c	Police Purchase of Service	840,987	26%	1,055,987	-1%	1,047,547	1%	1,061,663	1%
d	Police Goods & Supplies	310,340	3%	320,340	23%	395,340	-1%	390,806	-1%
f	Police Out of State Travel	1,000	0%	1,000	0%	1,000	0%	1,000	0%
e	Police Capital Outlay	200,000	-25%	150,000	0%	150,000	0%	150,000	0%
Police Total: \$		22,390,467	5%	23,505,988	8%	25,328,430	9%	27,658,143	9%

Procurement Department

b	Procurement Pers Serv NonOt	89,289	76%	156,769	5%	164,446	8%	177,910	8%
c	Procurement Purchase of Servc	525	0%	525	0%	525	0%	525	0%
d	Procurement Goods & Supplies	5,690	0%	5,690	0%	5,690	0%	5,690	0%
e	Procurement Capital	1	0%	1	0%	1	0%	1	0%
Procurement Department Total: \$		95,505	71%	162,985	5%	170,662	8%	184,126	8%

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Public Property					
a	Public Property Pers Ser Overt	60,000	64,050	64,050	64,050
b	Public Property Pers Ser NonOt	1,624,746	1,646,982	1,765,575	1,737,534
c	Public Prop Purchase of Service	383,850	419,665	488,300	494,992
d	Public Prop Goods & Supplies	176,183	203,608	229,736	287,141
f	Public Prop Out of State Travl	0	0	0	0
e	Public Prop Capital Outlay	1	115,000	1	1
i	P Prop Net Sch Spending Ex&OM	150,000	150,000	150,000	150,000
c	Manning Pool Maint.	0	0	30,000	30,000
a	P. P. War Memorial - Overtime	8,200	8,200	8,200	8,200
c	P. P. War Memorial Purch Servc	55,550	55,550	55,550	52,649
d	P. P. War Memorial Goods&Suppl	19,759	19,759	20,515	19,430
e	P. P. War Memorial Capital Out	1	1	1	1
Public Property Total: \$		2,478,290	\$ 2,682,815	\$ 2,811,928	\$ 2,843,998
			8%	5%	1%
Retirement					
g	Retirement Contributory	17,945,220	18,673,412	23,364,307	24,311,695
g	Retirement Non-Contributory	17,877	17,877	16,261	16,262
Retirement Total: \$		17,963,097	\$ 18,691,289	\$ 23,380,568	\$ 24,327,957
			4%	25%	4%
Traffic Commission					
a	Traffic Comm Pers Ser Overtime	13,000	13,000	13,000	13,000
b	Traffic Comm Pers Ser NonOt	0	0	0	0
c	Traffic Comm Purchase of Servc	69,781	69,781	122,364	153,743
d	Traffic Comm Goods & Supplies	157,824	157,824	293,167	389,945
e	Traffic Comm Capital Outlay	1	1	1	1
Traffic Commission Total: \$		240,606	\$ 240,606	\$ 428,532	\$ 556,689
			0%	78%	30%

FORECASTER

General Fund

Forecaster for Fiscal Year 2019 Level 4

Fiscal Year:

2016

2017

2018

2019

		%Change		%Change		%Change
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Treasurer/Collector

a	Treasurer Persnl Serv Overtime	16,365	17,165	-71%	5,000	5,000	0%
b	Treasurer Pers Ser NonOt	679,802	798,207	1%	807,549	799,386	-1%
c	Treasurer Purchase of Service	71,708	71,708	1%	72,708	72,137	-1%
d	Treasurer Goods & Supplies	71,458	71,458	-24%	53,958	53,762	0%
e	Treasurer Capital Outlay	1	1	0%	1	1	0%
k	Treasurer Medicare Tax	3,010,000	3,012,000	3%	3,090,000	3,185,000	3%
m	Tras Energy Management Lease	0	0	0%	0	0	0%
Treasurer/Collector Total: \$		3,849,334	3,970,539	1%	4,029,216	4,115,286	2%

Treasurer's Debt Serv

h	Treasurer's Debt Service	13,513,835	14,317,776	-17%	11,859,840	12,731,577	7%
Treasurer's Debt Serv Total: \$		13,513,835	14,317,776	-17%	11,859,840	12,731,577	7%

Veterans

b	Vet Council Pers Ser NonOt	756	753	0%	753	753	0%
d	Vet Council Goods & Supplies	9,122	9,122	0%	9,122	11,000	21%
e	Vet Council Capital Outlay	1	1	0%	1	1	0%
a	Veterans Services - Overtime	1,875	1,930	0%	1,930	1,930	0%
b	Vet Service Pers Ser NonOt	156,771	173,633	5%	182,870	184,839	1%
c	Vet Service Purchase of Service	6,250	30,250	3%	31,050	31,730	2%
d	Vet Service Goods & Supplies	1,013,230	988,230	-7%	915,457	834,764	-9%
e	Vet Service Capital Outlay	1	1	0%	1	1	0%
Veterans Total: \$		1,188,006	1,203,920	-5%	1,141,184	1,065,018	-7%

FORECASTER
General Fund
Forecaster for Fiscal Year 2019 Level 4

Fiscal Year:

2016

2017

2018

2019

	%Change		%Change		%Change	
	2016	2017	2016	2017	2018	2019
Weights & Measures						
a Weights & M Pers Ser Overtime	2,000	2,300	15%	15%	2,300	2,300
b Weights & Meas Per Serv NonOT	132,471	146,469	11%	11%	151,056	149,180
c Weights & M Purchase of Servic	9,294	9,294	0%	0%	9,714	10,778
d Weights & M Goods & Supplies	7,605	7,605	0%	0%	7,605	6,845
f Weights & M Out of State Travl	1,800	1,800	0%	0%	1,800	1,800
e Weights & M Capital Outlay	1	1	0%	0%	1	1
Weights & Measures Total: \$	153,171	\$ 167,469	9%	3%	\$ 172,476	\$ 170,904
Net & NonNet School Spendir						
n Net School Spending pursuant to Ch.70, ED refm Act	165,186,656	167,535,030	1%	-4%	161,187,333	159,300,000
n School Comm. Spending which doesn't apply as NSS	7,268,372	7,220,733	-1%	15%	8,328,025	9,726,924
Net & NonNet School Spending Totals \$	172,455,028	\$ 174,755,763	1%	-3%	\$ 169,515,358	\$ 169,026,924
Reserves & Stabilization Fund						
l Supplemental Reserve Fund	143,486	162,976	14%	51%	245,647	131,683
l Pension Obligation Reserve Fd	0	0	0%	0%	0	0
l Other Reserve	0	0	0%	0%	0	0
l Stabilization Fund	0	2,205,450	0%	-55%	1,000,000	500,000
Reserves & Stabilization Fund Totals \$	143,486	\$ 2,368,426	1,551%	-47%	\$ 1,245,647	\$ 631,683

General Fund Budget Totals: \$ 336,274,086 5% \$ 351,811,222 0% \$ 353,446,165 2% \$ 359,726,274

FORECASTER
General Fund
Forecaster for Fiscal Year 2019 Level 4

Fiscal Year:**2016****2017****2018****2019**

	%Change		%Change		%Change	
	2016	2017	2016	2017	2018	2019
Totals for each Category						
a Personal Service - Overtime	\$ 2,421,079	-5% \$ 2,309,312	17%	\$ 2,695,459	0%	\$ 2,695,459
b Personal Services - other than Overtime	\$ 54,338,730	5% \$ 57,237,986	8%	\$ 61,803,908	6%	\$ 65,457,934
c Purchase of Services	\$ 6,843,898	14% \$ 7,776,430	15%	\$ 8,920,155	4%	\$ 9,282,252
d Expenses	\$ 5,809,524	5% \$ 6,094,849	6%	\$ 6,469,307	2%	\$ 6,622,472
e Capital	\$ 364,035	154% \$ 923,032	-56%	\$ 404,581	68%	\$ 680,446
f Travel Out of State	\$ 7,801	0% \$ 7,801	0%	\$ 7,801	0%	\$ 7,801
g Pensions	\$ 17,963,097	4% \$ 18,691,289	25%	\$ 23,380,568	4%	\$ 24,327,957
h Treasurer's Debt Service	\$ 13,513,835	6% \$ 14,317,776	-17%	\$ 11,859,840	7%	\$ 12,731,577
i Public Property Net School Spending Facility Maintenance	\$ 150,000	0% \$ 150,000	0%	\$ 150,000	0%	\$ 150,000
j Employee/Retiree Insurances	\$ 50,996,830	5% \$ 53,777,821	2%	\$ 54,598,491	1%	\$ 55,321,972
k Other Single Purpose Appropriations	\$ 8,133,646	21% \$ 9,869,220	-12%	\$ 8,665,021	2%	\$ 8,872,609
l Appropriations to Reserves	\$ 143,486	1,551% \$ 2,368,426	-47%	\$ 1,245,647	-49%	\$ 631,683
m Treasurer Energy Mang. Lease	\$ 0	0% \$ 0	0%	\$ 0	0%	\$ 0
n Schools-Direct Appropriations to the Schools	\$ 175,588,125	2% \$ 178,287,280	-3%	\$ 173,245,387	0%	\$ 172,944,112
General Fund Budget Totals:	\$ 336,274,086	5% \$ 351,811,222	0%	\$ 353,446,165	2%	\$ 359,726,274

FORECASTER
Government Assessments
Forecaster for Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	%Change	%Change	%Change	%Change
County				
County Tax	123,707	126,800	135,477	138,864
State				
Special Education	108,860	117,655	75,940	103,886
Retired Employees Health Ins	0	0	0	0
Mosquito Control Projects	99,037	101,106	106,836	111,689
Air Pollution Control District	21,268	21,799	22,295	22,846
Old Colony Planning Council	32,962	32,453	34,480	36,557
RMV Non Renewal Surcharge	288,880	288,880	254,100	254,100
Regional Transit Authorities	2,230,538	2,306,345	2,375,900	2,425,967
Other				
Charter School Sending Tuition	4,063,601	4,662,175	10,892,093	13,676,947
School Choice Tuition	1,051,912	1,328,445	1,339,122	1,548,075
Government Assessments Totals:	\$ 8,020,765	\$ 8,985,658	\$ 15,236,243	\$ 18,318,931

FORECASTER

Amount to be Raised
Forecaster for Fiscal Year 2019

Fiscal Year:	2016	2017	2018	2019
	%Change	%Change	%Change	%Change
Overlay Deficits	0	0	0	0
Cherry Sheet Offset	267,890	278,941	334,889	316,928
GF Rev Deficits + PY Deficits	1,534,229	0	185,862	275,000
Auth Deferral of Teachers Pay	0	0	0	0
Overlay	2,600,000	2,495,862	1,700,000	1,106,422
Supplemental Reserve	0	0	0	0
Other - Tax Title	37,000	37,000	37,000	10,000
Adjustments	0	0	0	0
DEFICITS APPROPRIATED	0	0	0	0
Amount to be Raised Totals:	\$ 4,439,119	\$ 2,811,803	\$ 2,257,751	\$ 1,708,350
	-37%	-20%	-24%	

FORECASTER
Enterprise Funds
Forecaster for Fiscal Year 2019

Fiscal Year:**2016****2017****2018****2019**

			%Change		%Change		%Change
Enterprise Funds Net Totals Summary							
Revenue	Totals:	\$ 1,866,169	7%	\$ 1,991,649	7%	\$ 2,140,784	-3%
Expenses	Totals:	\$ 1,866,169	7%	\$ 1,991,649	7%	\$ 2,140,784	-3%
Recreation Enterprise	Net Totals:	\$ 0	0%	\$ 0	0%	\$ 0	0%
Revenue	Totals:	\$ 7,932,320	5%	\$ 8,339,686	8%	\$ 8,994,578	-2%
Expenses	Totals:	\$ 7,932,320	5%	\$ 8,339,686	8%	\$ 8,994,578	-2%
Refuse Enterprise Fund	Net Totals:	\$ 0	0%	\$ 0	0%	\$ 0	0%
Revenue	Totals:	\$ 146,644	-6%	\$ 137,168	9%	\$ 149,951	53%
Expenses	Totals:	\$ 146,644	-6%	\$ 137,168	9%	\$ 149,951	53%
Renewable Energy Enterprise	Net Totals:	\$ 0	0%	\$ 0	0%	\$ 0	0%
Revenue	Totals:	\$ 20,465,476	-2%	\$ 20,051,057	11%	\$ 22,198,034	-9%
Expenses	Totals:	\$ 20,465,476	-2%	\$ 20,051,057	11%	\$ 22,198,034	-9%
Sewer Enterprise	Net Totals:	\$ 0	0%	\$ 0	0%	\$ 0	0%
Revenue	Totals:	\$ 17,188,691	6%	\$ 18,189,904	2%	\$ 18,579,013	0%
Expenses	Totals:	\$ 10,793,061	69%	\$ 18,189,904	-3%	\$ 17,579,013	6%
Water enterprise	Net Totals:	\$ -6,395,630	-100%	\$ 0	0%	\$ -1,000,000	-100%

Fiscal Year:

2016

2017

2018

2019

Recreation Enterprise

Revenue

General Fund Subsidy	984,672	-5.83	927,287	6.13	984,127	1.40	997,910
Recreation Available Funds	131,497	82.03	239,362	73.65	415,657	-32.45	280,766
Recreation Revenue	750,000	10.00	825,000	-10.18	741,000	7.29	795,000
Totals:	\$ 1,866,169	7%	\$ 1,991,649	7%	\$ 2,140,784	-3%	\$ 2,073,676

Expenses

Cap'l R/E	22,020	933.46	227,568	52.04	346,000	-57.46	147,200
DW Field Golf Irrigation	0	0.00	0	0.00	0	0.00	0
Golf Course Imp R/E	50,000	-76.41	11,794	244.73	40,657	61.49	65,657
Golf Pro Contract Services	70,573	84.28	130,050	15.34	150,000	-28.13	107,812
Golf Pro From R/E	59,477	-100.00	0	0.00	0	0.00	42,189
Overtime R/E	0	0.00	0	0.00	0	0.00	0
Park Improvements	25,000	1.44	25,360	78.86	45,360	-100.00	0
Park/Playground Improvements	0	0.00	0	0.00	0	0.00	25,720
Park Prog. Summer R/E	0	0.00	0	0.00	0	0.00	0
POOL MAINT	156,057	0.15	156,296	0.00	156,296	19.99	187,535
Rec/Park Gds/Supp R/E	0	0.00	0	0.00	0	0.00	0
Recr Capital Projects	168,694	-100.00	0	0.00	0	0.00	1
Recr Goods & Supplies	109,971	0.00	109,971	1.82	111,971	0.00	111,971
Recr Other Financing Uses	0	0.00	0	0.00	0	0.00	0
Recr Personnel Services Non	825,912	-1.87	810,486	3.91	842,152	10.25	928,509
Recr Personnel Services Over	144,455	18.14	170,655	5.27	179,655	-2.78	174,655
Recr Purchase of Service	186,510	61.83	301,835	-26.76	221,059	6.15	234,659
Recr Transfers Out	0	0.00	0	0.00	0	0.00	0
Summer Park Programs	47,500	0.28	47,634	0.00	47,634	0.28	47,768
Totals:	\$ 1,866,169	7%	\$ 1,991,649	7%	\$ 2,140,784	-3%	\$ 2,073,676

Fiscal Year:

2016

2017

2018

2019

Refuse Enterprise Fund

Revenue

Refuse Available Funds	1,300,815	27.99	1,664,864	-15.54	1,406,151	8.45	1,525,032
Refuse Revenue	6,631,505	0.65	6,674,822	13.69	7,588,427	-4.23	7,267,476
Totals:	\$ 7,932,320	5%	\$ 8,339,686	8%	\$ 8,994,578	-2%	\$ 8,792,508

Expenses

Capital Projects from R/E	98,159	-1.54	96,650	-100.00	0	0.00	124,184
Expense Reimbursement	573,572	19.86	687,491	-7.02	639,234	6.71	682,138
Ref Enterprise-Goods & Supplie	80,210	4.57	83,876	2.22	85,736	0.32	86,010
Refuse Ent PS	819,030	6.80	874,694	15.30	1,008,504	-3.12	977,042
Refuse Enterprise Fund	0	0.00	0	0.00	0	0.00	0
Refuse Enterprise OT	75,000	33.33	100,000	0.00	100,000	0.00	100,000
Refuse Enterprise-Service	231,223	38.72	320,746	1.67	326,104	0.65	328,221
Refuse Ent-Waste Removal	4,852,470	-5.04	4,608,015	17.81	5,428,849	-6.17	5,094,065
Waste Removal Contract R/E	1,202,656	30.40	1,568,214	-10.33	1,406,151	-0.38	1,400,848
Totals:	\$ 7,932,320	5%	\$ 8,339,686	8%	\$ 8,994,578	-2%	\$ 8,792,508

Fiscal Year:

2016

2017

2018

2019

Renewable Energy Enterprise**Revenue**

Available Funds	31,644	19,168	29,951	109,447
Revenue	115,000	118,000	120,000	120,000
Totals:	\$ 146,644	\$ 137,168	\$ 149,951	\$ 229,447

%Change

%Change

%Change

%Change

Expenses

Energy Ent-Services	115,000	115,000	115,000	115,290
Expense Reimb R/E	0	19,168	29,951	109,447
ExpenseReimb to Gen Fund	31,644	3,000	5,000	4,710
Renewable OM Services R/E	0	0	0	0
Totals:	\$ 146,644	\$ 137,168	\$ 149,951	\$ 229,447

%Change

%Change

%Change

%Change

Fiscal Year:

2016

2017

2018

2019

%Change %Change %Change %Change

Sewer Enterprise

Revenue

General Fund Subsidy	0	0	0	0	0
Sewer Available Funds	3,013,133	-31.93	2,051,057	115.80	4,426,183
Sewer Revenue	17,452,343	3.14	18,000,000	-1.27	17,771,851
Totals:	\$ 20,465,476	-2%	\$ 20,051,057	11%	\$ 22,198,034

0
1,735,341
18,512,869
-9% \$ 20,248,210

Expenses

Capital Projects from R/E	1,031,273	-100.00	0	0.00	1,077,478
Consent Decree Penalties	0	0.00	0	0.00	0
Deficits to be raised	0	0.00	0	0.00	0
O.M. Emer Contract Repair	279,152	-24.26	211,418	0.00	211,418
SCADA Coordinator	0	0.00	0	0.00	0
Sewer Capital Projects	0	0.00	0	0.00	800,793
Sewer Debt Service	5,024,075	0.38	5,043,262	-28.59	3,601,502
Sewer Debt Service from R/E	1,981,860	3.49	2,051,057	63.27	3,348,705
Sewer enterprise- Capital	0	0.00	383,432	-100.00	0
Sewer Expense Reimbursement	2,201,964	6.45	2,343,945	-40.00	1,406,409
Sewer Goods &Supplies	245,267	4.95	257,418	14.13	293,798
Sewer Personnel Services Non	1,476,702	-4.07	1,416,528	1.07	1,431,750
Sewer Personnel Services Ove	200,000	12.50	225,000	0.00	225,000
Sewer Purchase of Service	2,460,883	7.56	2,647,019	54.37	4,086,127
Sewer Trtmt Rep/Maint Per K	350,000	12.86	395,000	-25.32	295,000
Sewer Veolia K F.&P. R&M	551,192	1.73	560,727	1.66	570,036
Sewer-Other Contract Servic	4,420,846	-0.74	4,388,114	1.69	4,462,094
Veolia-WWWater/Filtra Sur	242,262	-47.11	128,137	202.74	387,924
Totals:	\$ 20,465,476	-2%	\$ 20,051,057	11%	\$ 22,198,034

0
0
0
211,418
0
-100.00
1
5,138,727
1,735,341
303,600
234,682
305,821
1,485,472
300,000
4,536,731
592,040
581,608
4,309,570
513,199
-9% \$ 20,248,210

Fiscal Year:

2016

2017

2018

2019

Water enterprise

Revenue

Water Available Funds	2,192,120	-75.37	539,904	-68.42	170,498	258.70	611,584
Water Revenue	14,996,571	17.69	17,650,000	4.30	18,408,515	-1.93	18,052,568
Totals:	\$ 17,188,691	6%	\$ 18,189,904	2%	\$ 18,579,013	0%	\$ 18,664,152

Expenses

DESAL Fixed Charge	138,706	4,640.02	6,574,698	0.74	6,623,608	7.58	7,125,696
DESAL Variable Charge	0	0.00	250,460	-100.00	0	0.00	1,500,000
Other Contract Svcs from Retain Earn	0	0.00	0	0.00	0	0.00	0
W Ent. EPA/DEP Mandate	20,000	422.60	104,519	7.52	112,376	25.87	141,449
Water Capital Outlay	0	0.00	0	0.00	0	0.00	0
Water Cap'l Proj R/E	0	0.00	0	0.00	65,464	22.97	80,500
Water Cap'l Projects-US Filter	0	0.00	0	0.00	0	0.00	0
Water Debt Service	37,699	4,286.21	1,653,558	21.10	2,002,494	-27.35	1,454,781
Water Debt Service From R/E	2,192,120	-75.37	539,904	-80.55	105,034	405.63	531,084
Water Expense Reimbursement	1,804,570	14.55	2,067,143	-63.16	761,448	-100.00	0
Water Goods & Supplies	433,904	21.01	525,049	14.93	603,459	8.35	653,852
Water Other Contract Service	1,444,319	-2.09	1,414,126	1.36	1,433,401	2.07	1,463,109
Water Other Financing Uses	0	0.00	0	0.00	0	0.00	0
Water Personnel Services Non	2,476,601	1.31	2,508,969	8.93	2,732,945	4.99	2,869,263
Water Personnel Services Ove	288,731	73.17	500,000	0.00	500,000	-0.93	495,344
Water Purchase of Service	1,466,870	6.19	1,557,636	28.00	1,993,784	-10.26	1,789,170
Water Service Variable Fee	240,834	0.00	240,834	-100.00	0	0.00	295,000
Water Trmt Rep/Main Per K	0	0.00	0	0.00	0	0.00	2,474
Water US Filter Contr F&P/R&M	248,707	1.73	253,008	154.93	645,000	-59.31	262,430
WENT.EPA-DEP MANDATE R/E	0	0.00	0	0.00	0	0.00	0
Wtr Desal Var Chrg from R/E	0	0.00	0	0.00	0	0.00	0
Totals:	\$ 10,793,061	69%	\$ 18,189,904	-3%	\$ 17,579,013	6%	\$ 18,664,152

FY19 CENTRAL SERVICES ALLOCATIONS TO ENTERPRISE FUNDS BASED ON FY18 BUDGETS

FY18 BUDGET	GROSS (Total Budget)	DEDUCTIONS FROM GROSS					NET
MAYOR	\$ 1,917,927	Cable	\$ 675,000	Tourism	\$ 52,703	\$	922,909
		B21 Econ	\$ 125,000	Human Services	\$ 120,215	\$	
		Cultural Aff	\$ 20,600	Womans/Diversity	\$ 1,500	\$	
LAW	\$ 3,848,965	Court	\$ 250,000	Prop Damage	\$ 28,255	\$	1,437,540
		Wkrs Comp	\$ 883,170	Insurance	\$ 1,250,000	\$	
CITY COUNCIL	\$ 505,043					\$	505,043
TREAS/COLL	\$ 4,029,216	Med Tax	\$ 3,090,000			\$	939,216
FINANCE	\$ 1,434,924	Consultants	\$ 182,500			\$	1,252,424
PERSONNEL	\$ 54,907,699	Employee Benefits	\$ 54,598,491			\$	309,208
AUDITOR	\$ 1,068,433					\$	1,068,433
AUDITOR/Mail	\$ 292,313					\$	292,313
AUDITOR/Tele	\$ 82,281					\$	82,281
ITC	\$ 2,159,180					\$	2,159,180
PROCUREMENT	\$ 170,662					\$	170,662
TOTAL COSTS	\$ 70,416,643					\$	9,139,209

CENTRAL SERVICES FEE CALCULATION

GROSS AMOUNT RAISED
\$406,142,202

	FY 18 Total Budget	Allocated Budget as % of Total City Budget	Central Service Charge % x Total Net Cost
PARKING	\$ 698,175	0.17%	\$ 15,537
WATER	\$ 18,079,013	4.45%	\$ 406,695
SEWER	\$ 22,198,034	5.47%	\$ 499,915
REFUSE	\$ 8,994,578	2.21%	\$ 201,977
RENEWABLE	\$ 149,951	0.04%	\$ 3,656
**RECREATION	\$ 1,156,657	0.28%	\$ 25,590

** \$1,156,657 FROM RECREATION ENTERPRISE, REST FROM GENERAL FUND SUBSIDY

12.63%

DPW ADMIN COSTS

		Admin Salary	Portion
Water	30% Admin	376,560	112,968
Sewer	30% Admin	376,560	112,968
Refuse	15% Admin	376,560	56,484

		Admin Health	Portion	Admin Dental	Portion	Admin Life	Portion	Admin Pension	Portion	Admin Medicare	Portion
Water	30% Admin	67,365	20,210	2,074	622	10	3	125,978	37,794	5,460	1,638
Sewer	30% Admin	67,365	20,210	2,074	622	10	3	125,978	37,794	5,460	1,638
Refuse	15% Admin	67,365	10,105	2,074	311	10	2	125,978	18,897	5,460	819

	Total Benefit	Total Salary	Total Admin
Water	60,266	112,968	173,234
Sewer	60,266	112,968	173,234
Refuse	30,133	56,484	86,617

MEDICARE COSTS

	Salary	Medicare (x .0145)	Plus Admin Portion	Total Medicare
Water	2,131,388	30,905	1,638	32,543
Sewer	1,088,118	15,778	1,638	17,416
Refuse	659,920	9,569	819	10,388
Parks	636,308	9,226	0	9,226
Parking	372,381	5,400	0	5,400

PENSION COSTS

	Salary	Pension (x .3346)	Plus Admin Portion	Total Pension
Water	2,131,388	713,057	37,794	750,851
Sewer	1,088,118	364,031	37,794	401,824
Refuse	659,920	220,777	18,897	239,673
Parks	636,308	212,877	0	212,877
Parking	372,381	124,580	0	124,580

Pension Costs

	1/1/2013	1/1/2014	1/1/2015+	1/1/2016	1/1/2017
Covered Payroll	\$ 76,378,221	\$ 73,756,821	\$ 73,756,821	\$ 89,738,426	\$ 93,327,963
	FY14	FY15	FY16	FY17	FY18
PERAC Assessment	\$ 16,004,577	\$ 18,037,764	\$ 17,945,220	\$ 18,673,412	\$ 23,364,307
POB Bond	\$ 6,181,985	\$ 6,513,113	\$ 6,925,337	\$ 7,416,462	\$ 7,858,620
Total	\$ 22,186,562	\$ 24,550,877	\$ 24,870,557	\$ 26,089,874	\$ 31,222,927
% of PS, Non OT	29.05%	33.29%	33.72%	29.07%	33.46%

+ Valuation on 1/1/15 used census information as of 1/1/14

Dept	YEAR	PER	JOURNAL	EFF DATE	SRC	T	REF1	PO/REF2	REF3	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VOUCHER	VOR NAME/ITEM DESC	COMMENTS
School	2018	08	93	03/17/2018	API	1	'008481	'15180400	'313924	'W P18-106	\$ 3,000.00	Y	0	'P18-106	'827078	'KECHES LAW GROUP	DEBORAH G.
Police	2018	08	731	02/28/2018	API	1	'020705	'15180400	'311162	'W AP8-099	\$ 48.57	Y	923690	'AP8-099	'825567	'KECHES LAW GROUP	PC
Police	2018	08	731	02/28/2018	API	1	'020705	'15180399	'311173	'W AP8-099	\$ 750.00	Y	923692	'AP8-099	'825567	'KECHES LAW GROUP	PC
School	2018	08	655	02/28/2018	API	1	'020705	'15180398	'312978	'W AP8-099	\$ 208.90	Y	923691	'AP8-099	'825582	'KECHES LAW GROUP	PC
School	2018	08	452	02/21/2018	API	1	'020705	'15180168	'312394	'W AP8-098	\$ 2,500.00	Y	923077	'AP8-098	'824686	'KECHES LAW GROUP	'STENSTROM-ATTORNEY FEES-ORDE
School	2018	08	452	02/21/2018	API	1	'020705	'15180399	'312396	'W AP8-098	\$ 1,157.90	Y	923076	'AP8-098	'824688	'KECHES LAW GROUP	ESQ.
School	2018	07	845	01/31/2018	API	1	'006371	'15180326	'310085	'W AP8-084	\$ 1,571.90	Y	923354	'AP8-084	'821606	'AVEN	JAMES S.
Treasurer	2018	07	845	01/31/2018	API	1	'006371	'15180341	'310087	'W AP8-084	\$ 1,665.09	Y	923255	'AP8-084	'821609	'AVEN	JAMES S.
Treasurer	2018	03	13	09/06/2017	API	1	'006371	'15180125	'300132	'W AP8-028	\$ 1,118.95	Y	913432	'AP8-028	'805819	'AVEN	JAMES S.
Treasurer	2018	03	13	09/06/2017	API	1	'006371	'15180126	'300143	'W AP8-028	\$ 5,647.43	Y	913433	'AP8-028	'805829	'AVEN	JAMES S.
Police	2018	02	679	08/30/2017	API	1	'020705	'15180071	'299613	'W AP8-026	\$ 1,000.00	Y	912199	'AP8-026	'805295	'KECHES LAW GROUP	PC
Police	2018	02	679	08/30/2017	API	1	'020705	'15180072	'299614	'W AP8-026	\$ 100.00	Y	912198	'AP8-026	'805295	'KECHES LAW GROUP	PC
School	2018	01	53	07/12/2017	API	1	'008481	'15180000	'296505	'W AP8-002	\$ 1,613.55	Y	910321	'AP8-002	'801178	'KOHLE	DEBORAH G.
School	2018	01	53	07/12/2017	API	1	'008481	'15180001	'296506	'W AP8-002	\$ 244.09	Y	910320	'AP8-002	'801179	'KOHLE	DEBORAH G.
											\$20,212.98						

DPW - WATER DIVISION	1417.52
DPW - SEWER DIVISION	1417.52
DPW - REFUSE DIVISION	0
PARKS & RECREATIONS DEPARTMENT	30
PARKING AUTHORITY	0

Dept	YEAR	PER	JOURNAL	EFF DATE	SRC	T	REF1	PO/REF2	REF3	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VOUCHER	VDR NAME/ITEM DESC	COMMENTS
Unknown	2018	'07	312	'01/17/2018	API	1	'010931	'15180324	'308592	'W AP8-076	1500	Y	920829	AP8-076	'820102	'STUART-LIPMAN AND ASSOCIATES	INC.
Sewer/Water	2018	'06	122	'12/13/2017	API	1	'010596	'15180256	'306539	'W AP8-064	194.34	Y	919139	AP8-064	'816564	'JENNETT	KATHLEEN
Sewer/Water	2018	'05	795	'11/29/2017	API	1	'010519	'15180248	'306106	'W AP8-057	1641.5	Y	918386	AP8-057	'815178	'DORINVILLE	BLANDINE
Sewer/Water	2018	'04	418	'10/18/2017	API	1	'010199	'15180171	'302214	'W AP8-044	1000	Y	915882	AP8-044	'811396	'DAWN	EDWARD
Highway	2018	'04	203	'10/11/2017	API	1	'010072	'15180155	'302578	'W AP8-042	269.12	Y	915740	AP8-042	'810636	'WALSH	LYNDA
Park	2018	'04	186	'10/11/2017	API	1	'077736	'15180156	'302457	'W AP8-042	30	Y	915711	AP8-042	'810514	'BRIDIE SWANSON	'PROPERTY DAMAGE (WINDOW) - GOL
Highway	2018	'03	666	'09/27/2017	API	1	'066192	'15180152	'301578	'W AP8-037	1071.89	Y	914436	AP8-037	'808242	'BRYANT	RICHARD JR.
Highway	2018	'02	487	'08/23/2017	API	1	'009585	'15180061	'299197	'W AP8-023	560.77	Y	913024	AP8-023	'804851	'VAUSCHKE	DOROTHY
																	'PROPERTY DAMAGE CLAIM 6/27/17
																	'PROPERTY DAMAGE - FENCE - SNOW

Property Insurance
Auto Insurance

	Property Exposure	Property Ins. Cost	Auto Exposure	Auto Ins. Cost	Total Ins. Cost
DPW - WATER DIVISION	\$ 49,420,388.00	\$ 59,414.26	33	\$ 28,351.27	\$ 87,765.53
DPW - SEWER DIVISION	\$ 68,851,071.00	\$ 82,774.25	36	\$ 30,928.66	\$ 113,702.91
DPW - REFUSE DIVISION	\$ -	\$ -	9	\$ 7,732.16	\$ 7,732.16
PARK'S& RECREATIONS DEPARTMENT	\$ 2,432,487.00	\$ 2,924.39	31	\$ 26,633.01	\$ 29,557.40
PARKING AUTHORITY	\$ 5,229,978.00	\$ 6,287.59	4	\$ 3,436.52	\$ 9,724.11
Total City	\$ 544,081,856.00	\$ 654,107.00	479	\$ 411,523.00	\$ 1,065,630.00