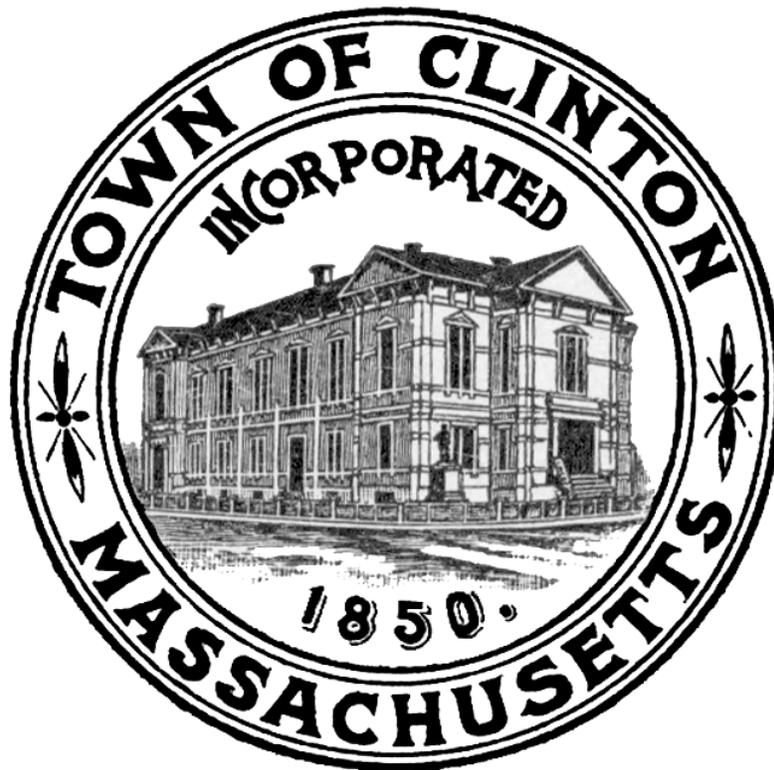


Finance Committee Budget Report Recommendations



Fiscal Year 2019

July 1, 2018 – June 30, 2019

	<u>Fiscal Year 2018</u> <u>Final Budget</u>	<u>Fiscal Year 2019</u> <u>Recommended</u>
114 - Moderator		
Moderator Salary	100.00	100.00
Moderator Misc. Expense	50.00	50.00
Subtotal	150.00	150.00
122 - Board of Selectmen		
Town Administrator Salary	121,000.00	134,687.00
Administrative Assistant Salary	46,954.00	51,321.00
Selectmen Salaries	10,500.00	15,000.00
Selectmen Other Wages	1,000.00	1,000.00
Selectmen Expenses	52,500.00	52,500.00
Subtotal	231,954.00	254,508.00
131 - Finance Committee		
Finance Committee Expenses	1,800.00	1,800.00
Reserve Fund	125,000.00	125,000.00
Subtotal	126,800.00	126,800.00
135 - Town Accountant		
Accountant Salary	71,052.00	80,000.00
Assistant Accountant Salary	31,437.00	34,363.00
Accountant Expenses	8,900.00	8,900.00
Subtotal	111,389.00	123,263.00
141 - Board of Assessors		
Assessors Chair Salary	69,389.00	73,990.00
Assessors Clerk Salary	49,329.00	51,321.00
Assessors Member Salary	1,500.00	1,500.00
Assessors Expenses	23,966.00	44,966.00
Subtotal	144,184.00	171,777.00
145 - Treasurer-Collector		
Treasurer-Collector Salary	65,973.00	73,921.00
Deputy Treasurer-Collector Salary	55,614.00	57,859.00
Asst. Treasurer-Collector Salary	38,093.00	40,619.00
Asst. Treasurer-Collector Salary	38,093.00	39,631.00
Treasurer-Collector Expenses	99,250.00	99,250.00
Chapter 59A Retirement	6,500.00	6,500.00
Subtotal	303,523.00	317,780.00
149 - Parking Fines		
Parking Fine Administrator	940.00	940.00
Subtotal	940.00	940.00
151 - Town Solicitor		
Solicitor Salary	5,000.00	5,000.00
Solicitor Exp/Lit/Neg/Legal Memo	99,998.00	101,498.00
Subtotal	104,998.00	106,498.00
161 - Town Clerk		
Town Clerk Salary	61,387.00	63,866.00
Assistant Town Clerk Salary	36,266.00	37,730.00
Registrars Salaries	3,850.00	3,850.00
Town Clerk Misc. Expense	32,750.00	56,750.00
Subtotal	134,253.00	162,196.00

	<u>Fiscal Year 2018</u> <u>Final Budget</u>	<u>Fiscal Year 2019</u> <u>Recommended</u>
171 - Conservation Commission		
Conservation Expenses	5,600.00	5,600.00
Subtotal	5,600.00	5,600.00
175 - Planning Board		
Planning Board Expenses	4,000.00	19,000.00
Subtotal	4,000.00	19,000.00
176 - Zoning Board		
Zoning Board Expenses	3,200.00	3,200.00
Subtotal	3,200.00	3,200.00
179 - Montachusett Planning Comm.		
MRPC Assessment	4,515.00	4,628.00
Subtotal	4,515.00	4,628.00
182 - Economic Development		
Economic Development Director	72,861.00	75,803.00
Economic Development Expenses	5,850.00	5,850.00
Subtotal	78,711.00	81,653.00
192 - Town Hall Building Mgr.		
Town Hall Custodian Salary	48,050.00	51,245.00
Town Hall Other Wages	2,500.00	2,500.00
Town Hall Heat, Light & Power	58,000.00	-
Town Hall Capital Improvements	100,000.00	-
Town Hall Expenses	17,500.00	75,500.00
Subtotal	226,050.00	129,245.00
193 - Insurance/Miscellaneous		
Law Books	750.00	750.00
Civic Fund	13,500.00	13,500.00
Town Report Preparation	6,500.00	6,500.00
Town Audit	41,000.00	41,000.00
Copy Machine Expense	3,500.00	3,500.00
Liability Insurance	55,000.00	55,000.00
Blanket Insurance	225,150.00	225,150.00
Subtotal	345,400.00	345,400.00
210 - Police Department		
Police Chief Salary	126,037.00	131,772.00
Police Lieutenant Salary	92,234.00	96,431.00
Police Clerk Salary	21,348.00	26,215.00
Police Sergeants Salaries	383,265.00	404,223.00
Patrolmen Salaries	1,242,492.00	1,326,894.00
Dispatchers Salaries	360,959.00	416,811.00
Police Overtime Pay	83,600.00	63,600.00
Police Longevity Pay	17,350.00	19,900.00
Police Holiday Pay	102,581.00	110,515.00
Police Compensatory Court Time	36,000.00	32,000.00
Police Sick Time Buyback	27,207.00	31,060.00
Police Incentive	17,350.00	36,000.00
Police Quinn Bill	234,415.00	246,320.00
Police Heat, Light & Power	60,000.00	-
Rifle Range Property	1,100.00	1,100.00
Police Expenses	235,235.00	299,760.00
Subtotal	3,041,173.00	3,242,601.00

	<u>Fiscal Year 2018</u> <u>Final Budget</u>	<u>Fiscal Year 2019</u> <u>Recommended</u>
220 - Fire Department		
Fire Chief Salary	106,240.00	111,072.00
Deputy Chief Salary	74,641.00	78,038.00
Captains/Acting Captains Salaries	200,476.00	210,000.00
Fire Fighters Salaries	976,036.00	1,021,805.00
Call Fire Fighters Salaries	12,000.00	12,000.00
Fire Alarm Electrician	5,900.00	5,989.00
Fire Clerk	4,000.00	4,000.00
Fire Overtime	160,000.00	140,000.00
Fire Longevity Pay	8,485.00	7,015.00
Fire Holiday Pay	70,181.00	74,092.00
Fire Sick Time Buyback	17,654.00	15,800.00
Fire Incentive Pay	16,920.00	13,520.00
Fire Expenses	199,250.00	214,900.00
Subtotal	1,851,783.00	1,908,231.00
241 - Building Inspector		
Building Inspector Salary	69,529.00	70,572.00
Building Inspector Other Wages	1,250.00	1,250.00
Permitting Department Clerk	38,111.00	43,756.00
Building Inspector Expenses	20,750.00	5,000.00
Subtotal	129,640.00	120,578.00
242 - Gas/Plumbing Inspectors		
Gas Inspector Expenses	100.00	100.00
Plumbing Inspector Expenses	100.00	100.00
Subtotal	200.00	200.00
244 - Sealer of Weights & Measures		
Sealer Salary	7,550.00	7,663.00
Sealer Expenses	970.00	970.00
Subtotal	8,520.00	8,633.00
245 - Electrical Inspector		
Electrical Inspector Salary	21,348.00	22,210.00
Asst. Electrical Inspector Salary	1,000.00	1,000.00
Electrical Inspector Expenses	2,000.00	2,000.00
Subtotal	24,348.00	25,210.00
291 - Emergency Management		
Emergency Mgmt. Other Wages	2,000.00	3,500.00
Emergency Mgmt. Expenses	10,500.00	9,000.00
Subtotal	12,500.00	12,500.00
292 - Animal Control Officer		
Animal Control Officer Salary	32,904.00	35,088.00
Animal Control Expenses	9,240.00	9,240.00
Subtotal	42,144.00	44,328.00
301 - School Department		
School Salaries	14,912,245.00	15,181,077.00
Special Needs	2,880,676.00	2,978,639.00
Vocational Education	1,782,536.00	1,868,999.00
School Misc. Expense/Trans.	2,211,542.00	2,422,938.00
Athletic Fund	104,756.00	169,970.00
School Pensions	260,277.00	196,000.00
Subtotal	22,152,032.00	22,817,623.00

	<u>Fiscal Year 2018</u> <u>Final Budget</u>	<u>Fiscal Year 2019</u> <u>Recommended</u>
422 - Dept. of Public Works		
DPW Superintendent Salary	24,607.00	25,210.00
DPW Wages	241,000.00	264,000.00
DPW Clerk Salary	10,932.00	11,520.00
DPW Overtime	17,500.00	17,500.00
DPW Longevity Pay	2,100.00	2,000.00
DPW Clothing Allowance	6,525.00	6,525.00
Fuel Tank Pump & Maintenance	100,000.00	100,000.00
Street Maintenance	125,000.00	-
DPW Expenses	103,000.00	205,100.00
DPW Snow & Ice	110,000.00	360,000.00
Subtotal	740,664.00	991,855.00
491 - Cemetery Department		
Cemetery Wages	186,800.00	185,000.00
Cemetery Overtime	11,500.00	11,500.00
Cemetery Expenses	30,575.00	32,375.00
Tree Removal Services	-	-
Subtotal	228,875.00	228,875.00
510 - Board of Health		
Health Agent Salary	31,779.00	35,604.00
Health Agent Salary	-	30,500.00
Health Board Salaries	900.00	900.00
Administrative Assistant	-	16,775.00
Health Nurse Salary	35,955.00	37,407.00
Health Inspector Salary	51,777.00	-
Health Board Expenses	5,500.00	8,400.00
Nurse Expense	500.00	500.00
Clean & Lien Program	5,000.00	5,000.00
Subtotal	131,411.00	135,086.00
541 - Council On Aging		
COA Director Salary	50,443.00	52,480.00
COA Dispatcher Salary	32,137.00	33,435.00
COA Van Driver Salaries	56,855.00	58,929.00
COA Outreach Worker	42,060.00	42,691.00
COA Site Manager	16,206.00	16,860.00
COA Maintenance/Custodian	22,394.00	16,437.00
COA Program Coordinator	24,678.00	25,682.00
COA Expenses	54,810.00	54,610.00
Subtotal	299,583.00	301,124.00
543 - Dept. of Veteran Services		
Veterans Agent Salary	46,917.00	48,811.00
Veterans Benefits	300,000.00	220,000.00
Veterans Misc. Expense	1,130.00	1,130.00
Subtotal	348,047.00	269,941.00
610 - Bigelow Public Library		
Library Director Salary	62,867.00	65,405.00
Librarians Salaries	150,183.00	156,246.00
Head of Youth Services Salary	46,272.00	46,966.00
Library Custodian Salary	21,800.00	23,882.00
Books/AV/Periodicals	65,975.00	66,094.00
Library Expenses	65,295.00	58,600.00
Subtotal	412,392.00	417,193.00

	<u>Fiscal Year 2018</u> <u>Final Budget</u>	<u>Fiscal Year 2019</u> <u>Recommended</u>
630 - Parks & Recreation		
Recreation Wages	44,530.00	44,530.00
Parks & Rec. Director Salary	55,614.00	57,859.00
Recreation Manager Salary	41,509.00	43,185.00
Park Manager	32,904.00	34,233.00
Park Wages	20,858.00	21,858.00
Office Administrator - Full Time	-	-
Office Administrator - Part Time	-	-
Parks & Recreation Expenses	110,250.00	110,250.00
Subtotal	305,665.00	311,915.00
699 - Fuller Field Commission		
Fuller Field Caretaker Salary	17,496.00	17,758.00
Fuller Field Other Wages	4,500.00	4,500.00
Fuller Field Expenses	31,000.00	33,000.00
Subtotal	52,996.00	55,258.00
000 - Human Resources		
Human Resource Director Salary	-	45,000.00
Human Resource Misc. Expense	-	5,000.00
Subtotal	-	50,000.00
000 - Facility Department		
Facility Manager Salary	85,000.00	87,815.00
Facility Study/Misc. Expense	40,000.00	40,000.00
Subtotal	125,000.00	127,815.00
Commission on Disability	668.00	668.00
Cable Advisory Commission	470.00	470.00
Permanent Building Committee	1,500.00	1,500.00
Historical Commission	1,000.00	1,000.00
Personnel Board Misc. Expense	750.00	750.00
Personnel Reserve Fund	40,000.00	-
Weeks Fund Treasurer Salary	150.00	150.00
Memorial/Veteran's Day	4,982.00	4,982.00
Recycling Expense	35,000.00	35,000.00
Retirement Board Appropriation	2,624,230.00	2,760,596.00
Debt Retirement Principal	2,070,850.00	2,037,097.00
Debt Retirement Interest	460,723.00	358,715.00
Short Term Borrowing	25,000.00	25,000.00
Medicare Tax	309,761.00	332,500.00
Unemployment Compensation	62,500.00	48,545.00
Group Health Insurance	3,880,000.00	4,444,615.00
Workers Compensation	150,590.00	150,590.00
Street Lights	105,000.00	85,000.00
Subtotal	9,773,174.00	10,287,178.00
Grand Total	41,505,814.00	43,208,782.00

Fiscal Year 2019 Enterprise Budgets**Fiscal Year 2018
Final Budget****Fiscal Year 2019
Recommended****232 - Ambulance Enterprise Fund**

Ambulance Wages	170,934.00	182,859.00
Ambulance Holiday Pay	9,079.00	10,620.00
Employee Benefits	11,636.00	11,636.00
Ambulance Misc. Expense	81,000.00	81,000.00
EMT Comp. Pay	29,000.00	45,120.00
EMT Training Tuition	19,500.00	19,500.00
EMT Training Misc. Expense	6,000.00	6,000.00
EMT Overtime	19,000.00	38,000.00
Capital Outlay (Ambulance)	37,744.00	37,774.00
Subtotal	383,893.00	432,509.00

**Ambulance Enterprise Budget Offset By User Fees of \$394,375.00 & Retained Earnings of \$37,744.00. Indirect costs of \$16,834.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Ambulance Enterprise Fund.

452 - Water & Sewer Enterprise Fund

Wages & Salary	548,000.00	575,000.00
Overtime	115,000.00	100,000.00
Superintendent Salary	70,922.00	68,500.00
DPW Clerk Salary	26,070.00	31,200.00
Employee Benefits	77,134.00	77,134.00
Clothing Allowance	7,975.00	7,975.00
Longevity	2,300.00	2,450.00
Heat, Light & Power	250,000.00	240,000.00
Equipment & Supplies	60,000.00	50,000.00
Pump Station Operation & Maint.	200,000.00	200,000.00
Water/Sewer Improvements	28,000.00	28,000.00
Water/Sewer Misc. Expense	140,000.00	140,000.00
Capital Outlay	-	60,000.00
Discretionary Equipment	25,000.00	15,000.00
Water Charge (DEP)	6,000.00	6,000.00
Cross Connection Services	9,000.00	10,000.00
Payment-in-Lieu of Taxes	1,500.00	1,500.00
Debt & Interest	374,393.00	400,000.00
WPAT Debt & Interest	679,479.00	686,100.00
Subtotal	2,620,773.00	2,698,859.00

**Water & Sewer Enterprise Budget offset by user fees of \$2,638,859.00 & Retained Earnings of \$60,000.00. Indirect costs of \$75,977.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Water & Sewer Enterprise Fund.

433 - Rubbish Enterprise Fund

Rubbish Wages	167,000.00	178,000.00
Superintendent Salary	12,267.00	15,904.00
DPW Clerk Salary	4,507.00	7,365.00
Employee Benefits	40,912.00	40,912.00
Clothing Allowance	2,900.00	2,900.00
Longevity	400.00	500.00
Rubbish Overtime	18,500.00	15,000.00
Rubbish Misc. Expense	50,000.00	50,000.00
Compactor Maintenance	100,000.00	100,000.00
Rubbish Maint. & Disposal	165,000.00	210,000.00
Collection Contractor Services	5,000.00	5,000.00
Debt & Interest	45,767.00	40,000.00
Subtotal	612,253.00	665,581.00

**Rubbish Enterprise Budget offset by user fees of \$665,581.00. Indirect costs of \$9,125.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Rubbish Enterprise Fund.

	<u><i>Fiscal Year 2018 Final Budget</i></u>	<u><i>Fiscal Year 2019 Recommended</i></u>
458 - Landfill Enterprise Fund		
Landfill Wages	218,000.00	230,000.00
Superintendent Salary	26,009.00	25,000.00
Employee Benefits	20,156.00	20,156.00
Clothing Allowance	2,175.00	2,175.00
Longevity	600.00	700.00
Landfill Overtime	50,000.00	50,000.00
Landfill Misc. Expense	100,000.00	100,000.00
Landfill Permitting & Engineering	150,000.00	200,000.00
Equipment & Supplies	200,000.00	200,000.00
Contractor Services	800,000.00	250,000.00
Debt & Interest	85,823.00	85,823.00
Subtotal	<u>1,652,763.00</u>	<u>1,163,854.00</u>

**Landfill Enterprise Budget offset by user fees of \$1,163,854.00. Indirect costs of \$31,904.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Landfill Enterprise Fund.

<u>Fiscal Year 2019 Budget Summary</u>	<u><i>Fiscal Year 2018 Final Budget</i></u>	<u><i>Fiscal Year 2019 Recommended</i></u>
General Government	1,588,965.00	1,625,936.00
Public Safety	5,495,141.00	5,795,730.00
Schools	22,152,032.00	22,817,623.00
Public Works/Facilities	6,015,328.00	5,911,839.00
Health	131,411.00	135,086.00
Council On Aging	299,583.00	301,124.00
Veterans Services	353,029.00	274,923.00
Library	412,392.00	417,193.00
Parks & Recreation	305,665.00	311,915.00
Retirement	2,624,230.00	2,760,596.00
Health & General Insurance	4,373,240.00	4,923,900.00
Unclassified	467,907.00	472,908.00
Municipal Indebtedness		
Principal	2,070,850.00	2,037,097.00
Interest	460,723.00	358,715.00
Short Term Borrowing	25,000.00	25,000.00
Grand Total All Funds	<u>46,775,496.00</u>	<u>48,169,585.00</u>

<u>Fiscal Year 2019 Revenue/Budget</u>	<u><i>Fiscal Year 2018 Final Budget</i></u>	<u><i>Fiscal Year 2019 Recommended</i></u>
Uses of Resources:		
Appropriations:		
Annual Budget	41,505,814.00	43,208,782.00
Ambulance Enterprise Fund	383,893.00	432,509.00
Water & Sewer Enterprise Fund	2,620,773.00	2,698,859.00
Rubbish Enterprise Fund	612,253.00	665,581.00
Landfill Enterprise Fund	1,652,763.00	1,163,854.00
Annual Town Meeting Articles	3,004,865.00	5,210,800.00
Special Town Meeting Articles	3,906,000.00	-
Total Appropriations	<u>53,686,361.00</u>	<u>53,380,385.00</u>

	<u>Fiscal Year 2018</u> <u>Final Budget</u>	<u>Fiscal Year 2019</u> <u>Recommended</u>
Local Expenditures:		
Tax Title Expenditures	10,000.00	10,000.00
Cherry Sheet Offsets	506,065.00	479,515.00
School Choice Assessments	1,447,712.00	1,508,279.00
Final Judgements	-	-
Snow & Ice Account	550,000.00	495,000.00
Total Local Expenditures	<u>2,513,777.00</u>	<u>2,492,794.00</u>
State & County Charges:	57,219.00	64,753.00
Overlay Reserve (Assessors):	150,000.00	150,000.00
Total Uses of Resources	56,407,357.00	56,087,932.00
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Sources of Funding:

Local Property Taxes:		
Property Taxes Levy Limit	22,939,961.00	23,899,487.00
Proposition 2 1/2 Increase	573,499.00	597,488.00
Supplemental Tax Assessments	-	-
New Growth Per Assessors	175,000.00	325,000.00
Total Local Property Taxes	<u>23,688,460.00</u>	<u>24,821,975.00</u>
State Aid (Cherry Sheet):		
Chapter 70 Education Aid	12,147,640.00	12,382,669.00
Charter Tuition Reimbursement	141,291.00	178,709.00
School Choice Tuition	486,591.00	461,006.00
School Lunch Program	-	-
Meals Tax Revenue		
Room Tax Revenue		
Lottery Distribution	-	-
General Municipal Aid	2,351,659.00	2,433,967.00
Police Career Incentive	-	-
Veterans' Benefit	102,135.00	80,727.00
Vets, Blind, Elderly Exemption	82,769.00	80,209.00
State Owned Land	2,571.00	2,038.00
Public Libraries	19,474.00	18,509.00
State Retirement Revenue	-	-
Total State Aid	<u>15,334,130.00</u>	<u>15,637,834.00</u>
Estimated Local Revenues:		
Motor Vehicle Excise	1,475,000.00	1,575,000.00
Payments Lieu of Taxes	130,000.00	130,000.00
Tax Liens	40,000.00	40,000.00
Penalties & Interest	120,000.00	120,000.00
Licenses, Fees & Permits	200,000.00	200,000.00
Fines & Forfeits	25,000.00	25,000.00
Intergovernmental	40,000.00	40,000.00
Investment Income	70,000.00	70,000.00
Unclassified	450,000.00	500,000.00
Total Estimated Local Revenues	<u>2,550,000.00</u>	<u>2,700,000.00</u>

	<i>Fiscal Year 2018</i> <i>Final Budget</i>	<i>Fiscal Year 2019</i> <i>Recommended</i>
Other Available Funds:		
Free Cash	709,340.00	1,366,688.00
Ambulance Enterprise Fund	383,893.00	432,509.00
Water & Sewer Enterprise Fund	2,620,773.00	2,698,859.00
Rubbish Enterprise Fund	612,253.00	665,581.00
Landfill Enterprise Fund	1,652,763.00	1,163,854.00
Debt Exclusion (Rauscher Farm)	181,392.00	175,267.00
Debt Exclusion (Senior Center)	106,841.00	103,291.00
Debt Exclusion (Schools)	318,496.00	369,487.00
Debt Exclusion (Fire Department)	123,445.00	106,850.00
Debt Exclusion (Savage Field)	64,914.00	52,400.00
Debt Exclusion (Water Street)	21,920.00	20,600.00
School Building Reimbursement	1,293,897.00	1,293,897.00
Transfers from Enterprise Funds	133,840.00	133,840.00
Borrowing on Articles	605,000.00	-
Overlay Surplus	400,000.00	15,000.00
Enterprise Funds	5,606,000.00	4,105,000.00
Local Cable Access Fund	-	225,000.00
Proposition 2½ Override/Exclusion	-	-
Stabilization Fund	-	-
Total Other Available Funds	14,834,767.00	12,928,123.00
Total Sources of Revenue	56,407,357.00	56,087,932.00
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PROJECTED SURPLUS (DEFICIT)	0.00	0.00