

Town of Southborough, Massachusetts



Fiscal Year 2019 Budget Town Administrator Recommendation

March 14, 2018

Board of Selectmen

Daniel L. Kolenda, Chairman
Brian E. Shea, Vice-Chairman
Bonnie J. Phaneuf
Lisa M. Braccio
Brian G. Shifrin

Finance Team

Mark J. Purple, Town Administrator
Brian P. Ballantine, Finance Director
Paul T. Cibelli, Principal Assessor
Heidi A. Kriger, Town Accountant

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INTRODUCTION

It is with great pleasure that I present to you my recommended budget for Fiscal Year 2019. This is the sixth budget that I have submitted since becoming your Town Administrator in October 2012. Balancing the funding resources versus service requests continues to be an ongoing challenge. The Finance team and the respective Boards need to continually consider service requests within a limited pool of revenue. Additionally, we must always weigh the tax rate burden on property owners and business owners alike, and take care not to place an unreasonable burden on our residents. With these considerations in mind, we continue to recommend allocating resources where needs exist and services can make the most impact. The FY2019 budget may be the beginning of a multi-year challenge to mitigate tax rate increases as the construction of the Public Safety Building, Recreation Field repairs and improvements, Golf Course restoration funding, Transfer Station improvements, and Senior Center building improvements are all being proposed for funding considerations. This will require difficult decisions for the Town, as prioritizing these and other requests will become essential in developing future plans and budgets.

The Fiscal Year 2019 budget as recommended represents a 3.82% increase over the FY2018 budget. This budget results in a net increase in the Town's number of employees by 1.60 FTE (Full-Time Equivalent). It also enhances some existing positions and programs in various departments, including the following:

- The addition of one (1) Police Officer to bring the total staffing level to nineteen officers. This will allow the department to move forward with three-person manpower minimums on most patrols. This was a three year plan (now completed) that brings the staffing to the level the Police Chief has recommended;
- A vacant 32-hour per week Senior Library Assistant position is proposed to become a 40-hour per week Assistant Library Director position. This position will act as the Acting Director in absence of the Library Director, including assisting with training, administrative functions, grant writing, and other duties necessary for the efficient operation of the Library;
- Additional hours of .10 FTE for the Program Coordinator in the Youth and Family Department to assist with additional needs related to substance abuse (opioid crisis) counseling, and the coordination of the Northborough-Southborough Substance Abuse Prevention Coalition;
- Funding of the capital needs of our departments, in conformance with the Town's Capital Plan.

These items will be discussed in more detail in the Expense section of this document.

Please feel free to contact my office with any questions you might have, as it is in everyone's best interest that residents feel fully informed before we get to Town Meeting on April 9, 2018. I can be reached at 508-485-0710, x3002, or at mpurple@southboroughma.com.

Thank you.

Mark J. Purple
Town Administrator

Brian P. Ballantine
Finance Director



FY2019 BUDGET CALENDAR

The annual budget is a continuous process during the year for the Finance team. Officially, the busiest months of the year are from November through Town Meeting, or early April. Many communities conduct Town Meetings in May or June, as this allows additional time to gather information from the State, local collections, and any Departmental updates, in order to make appropriate decisions based on current information. This timeline can be important for Local Aid, especially for the School District. As we progress through the budget calendar, many meetings are held between various departments, the Town Administrator, and oversight Committees to gather the necessary information to make informed recommendations. This year, we started our budget process earlier, in October, and involved both the Board of Selectmen and Advisory Committee in the initial stages. I think it gave all parties a better sense of how the Finance team moves from departmental submittals, to revenue estimates, and then to final recommendations. However the earlier start can also create more fluctuations and updates as the process moves along.

Event	Date
Warrant opened	Tuesday, October 31, 2017
Initial Meeting – Board of Selectmen/Advisory	Tuesday, November 14, 2017
Budgets / Capital & money warrant articles submitted to Selectmen’s office	Wednesday, November 15, 2017 at NOON
Town Administrator and Finance Director review budgets with departments	Beginning November 16, 2017
Annual Town Reports and non-money articles submitted to the Selectmen’s Office	Monday, December 11, 2017 at NOON
Warrant closed	Tuesday, January 9, 2018
Proposed budgets reviewed by Advisory and Selectmen	Beginning Wednesday, January 10, 2018
Selectmen take position on warrant articles	Tuesday, February 22, 2018
Selectmen vote on FY19 budgets	Tuesday, February 22, 2018
Warrant to be signed by Selectmen	Tuesday, March 6, 2018
Warrant to printer	Thursday, March 15, 2018
Pre Town Meeting with Town Counsel and Moderator	Tuesday, March 20, 2018
Town Reports and Warrant posted and available to public; legal notice in newspaper.	Friday, March 23, 2018
Annual Town Meeting	Monday, April 9, 2018
Annual Town Election	Monday, May 7, 2018

FY2019 BUDGET SUMMARY

ATM PROPOSED	FY2017	FY2018	FY2019	
LEVY	37,888,435	39,350,305	40,989,147	4.2%
2 1/2	947,211	983,758	1,024,729	4.2%
NEW GROWTH	514,659	655,085	450,000	-31.3%
LEVY	39,350,305	40,989,147	42,463,876	3.6%
Exempt Debt Net School Grant	1,535,633	1,158,590	1,172,906	1.2%
TOTAL LEVY LIMIT	40,885,938	42,147,737	43,636,782	3.5%
REVENUES				
CERTIFIED FREE CASH	1,155,194	1,553,963	1,201,684	-22.7%
LOCAL & WATER RECEIPTS	5,478,409	5,527,027	5,661,533	1.9%
LOCAL AID & SCHOOL GRANT	5,574,320	5,627,646	5,662,341	0.6%
OTHER AVAILABLE	1,294,161	1,881,636	2,555,660	35.8%
TOTAL OTHER	13,502,084	14,590,272	15,081,218	3.2%
TOTAL REVENUE	54,388,022	56,738,009	58,718,000	3.4%
EXPENSES				
OTHER	608,893	1,147,037	1,383,046	20.6%
OVERLAY & STATE CHARGES	507,459	610,574	597,212	-2.2%
TOTAL CHARGES	1,116,352	1,757,611	1,980,258	12.7%
TOWN				
TOWN BUDGET & BUDGET ARTICLES	11,985,549	12,474,005	12,941,463	3.7%
EMPLOYEE BENEFITS & LIABILITY	3,287,853	3,514,154	3,748,359	6.7%
DEBT & INTEREST	859,316	576,501	1,490,150	158.5%
CAPITAL ARTICLES	797,610	716,817	1,491,515	103.9%
TOTAL TOWN	16,930,328	17,281,477	19,671,487	13.7%
SCHOOL				
SCHOOLS BUDGET	27,377,789	28,062,587	28,864,812	2.9%
EMPLOYEE BENEFITS & LIABILITY	3,816,769	4,236,777	4,388,743	3.6%
DEBT & INTEREST	2,761,217	2,653,721	2,120,229	-20.1%
TOTAL SCHOOL	33,955,775	34,953,085	35,373,784	1.2%
TOTAL EXPENDITURES	52,002,455	53,992,173	57,025,529	5.6%
WITHIN (+) OR OVER (-) CAP	2,385,567	2,745,836	1,692,471	

TAX RATE	16.38	16.14	16.76	3.82%
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The above represents the budget roll-up summary that depicts the tax levy, revenues, expenses, and the balance or unused levy capacity. Note that local aid and new growth are estimated amounts.

COMMUNITY NOTES

The Town is located in Worcester County, 15 miles east of Worcester and 30 miles west of Boston. Southborough has a population of approximately 9,767 and occupies a land area of 14.15 square miles. Incorporated as a Town in 1727, Southborough is governed by an open town meeting and a five member board of selectmen. Local school affairs are administered by a Board of five Selectpersons elected at large for three years on a staggered basis, and assisted by a Town Administrator. The School Committee is generally empowered to determine the amount to be expended for current school expenses subject to the approval of the Town Meeting.

The Town provides general governmental services for the territory within its boundaries, including police and fire protection, public education in grades kindergarten through eight, water services to 85% of the Town, disposal of residential solid waste, and certain recreational services.

The Town's school system is composed of four school buildings and provides education for students from kindergarten through grade eight.

The Town is a participant in Algonquin Regional High School. The School was created to provide education to students in grades nine through twelve, from the Towns of Southborough and Northborough and is governed by a ten-member School Committee. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town's assessment for fiscal year 2018 is \$8,090,654, which represents approximately 35% of the District's gross budget. A copy of the District's financial statement is available from the Superintendent's Office, 53 Parkerville Road, Southborough, MA 01772.

The Town is a participant in the Assabet Valley Regional Vocational School District (the District). The School was created to provide vocational technical education to students in Southborough and other communities and is governed by a board composed of the School Committees of member Towns. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town's assessment for fiscal year 2018 is \$367,672, which represents approximately 2.64% of the School's operating budget. A copy of the School's financial statement is available from the Superintendent's Office, 215 Fitchburg Street, Marlborough, MA 01752.

Southborough has three school committees:

- Southborough K-8 School Committee
- Northborough-Southborough Regional School Committee
- Assabet Valley Regional Vocational-Technical School Committee

Southborough's town elections are non-partisan. Almost sixty percent of current voters are registered without enrolling in any political party. Democrats slightly outnumber Republicans in the remaining forty percent. Minor party enrollments are negligible.

Here is a brief look at some additional points of interest for our Town:

Tri-Annual Certification for Values:

<u>Most Recent</u>	<u>Next Scheduled</u>
2016	2021

Bond Ratings:

Moody's Bond Rating as of March 2012 Aa1 (Investment Grade High)	S & P Bond Rating as of March 2015 AAA (Investment Grade Highest)
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Tax Levy FY2018 By Class:

Total	\$39,401,901
Residential	\$31,757,107 (80.6%)
Commercial/Ind	\$6,236,311 (15.8%)
Personal Property	\$1,408,403 (3.6%)

Fiscal Year 2018 State Aid:

\$3,226,130

Fiscal Year 2018 Tax Rate:

\$16.14 per Thousand

Fiscal Year 2018 New Growth:

\$655,085

Fiscal Year 2018 Proposition 2½ Excess Levy Capacity:

\$2,745,836

Debt Exclusion Total Fiscal Year 2018:

\$3,386,612

Debt Excluded Projects Fiscal Year 2018:

(All Projects approved 2006 or earlier)

Trottier School	Finn School
Woodward School	Neary Phase 2 Project
School Facility Project	Algonquin Regional High School
Landfill Project	

Historical data is important to recognize trends and performance. The following depicts various historical data of note:

Single Family Tax Bill History:

Fiscal Year	Average Single Family Value	% Change Prior Year	Single Family Parcels	% Change Prior Year	Residential Tax Rate	Average Single Family Tax Bill	% Change Prior Year	State Rank - High to Low
2004	493,575	11.4%	2,709	1.3%	12.80	6,318	16.5%	21
2005	525,798	6.5%	2,729	0.7%	12.68	6,667	5.5%	20
2006	556,920	5.9%	2,751	0.8%	12.36	6,884	3.3%	21
2007	579,431	4.0%	2,758	0.3%	12.58	7,289	5.9%	21
2008	576,642	-0.5%	2,771	0.5%	12.54	7,231	-0.8%	27
2009	556,432	-3.5%	2,773	0.1%	14.16	7,879	9.0%	23
2010	548,620	-1.4%	2,774	0.0%	14.06	7,714	-2.1%	25
2011	509,780	-7.1%	2,776	0.1%	15.58	7,942	3.0%	25
2012	516,361	1.3%	2,797	0.8%	16.14	8,334	4.9%	24
2013	518,338	0.4%	2,808	0.4%	16.54	8,573	2.9%	25
2014	536,200	3.4%	2,816	0.3%	16.18	8,676	1.2%	27
2015	557,300	3.9%	2,834	0.6%	16.02	8,928	2.9%	28
2016	575,500	3.2%	2,835	0.0%	15.82	9,104	2.0%	27
2017	577,456	0.3%	2,846	0.4%	16.38	9,459	3.9%	29
2018	596,760	3.3%	2,852	0.2%	16.14	9,632	1.8%	NA

Explanation for Large % Years:

FY04: Capital expenses for school construction costs;

FY07: Budget Override passed, affecting K8 & Regional Schools, Employee Benefits, and several Town departments;

FY08: Free cash appropriated at higher level to offset tax rate increase;

FY09: One time revenue not available, Regional Schools, Employee Benefits;

FY10: Increased State Grant funding received for School Construction, Overlay Reserve;

FY12: Regional Schools, Employee Benefits, Select Town Departments, Stabilization used in FY11 not available in FY12.

As you may note from the above statistical data, the number of parcels on the tax inventory has not changed significantly from 2004-2018. In fact, the change equals about 5.3% over the 15-year period. Also, please note that the average house value has now gradually started to increase as four out of the last five years the average value increase has exceeded 3.2%.

Tax Classification History:

Fiscal Year	Assessed Values by Class					% Residential	% Comm/Ind/PP
	Residential	Commercial	Industrial	Personal Property	Total Assessed Values		
2005	1,678,666,427	168,265,561	112,633,919	62,681,643	2,022,247,550	83.00	17.00
2006	1,797,158,400	167,917,900	111,435,300	78,300,560	2,154,812,160	83.40	16.60
2007	1,869,065,598	201,039,802	105,780,000	85,306,300	2,261,191,700	82.70	17.30
2008	1,863,236,000	207,115,000	105,812,300	90,245,000	2,266,408,300	82.20	17.80
2009	1,796,894,929	219,715,386	109,669,800	77,730,100	2,204,010,215	81.50	18.50
2010	1,764,192,507	235,709,090	113,195,400	87,455,900	2,200,552,897	80.20	19.80
2011	1,642,445,709	239,534,805	113,541,900	78,772,700	2,074,295,114	79.20	20.80
2012	1,660,192,647	218,948,090	108,793,900	70,602,900	2,058,537,537	80.60	19.40
2013	1,668,607,957	219,808,206	110,146,800	69,721,400	2,068,284,363	80.70	19.30
2014	1,739,296,974	221,725,094	108,059,000	81,086,500	2,150,167,568	80.90	19.10
2015	1,825,776,687	225,118,342	109,726,600	84,461,800	2,245,083,429	81.30	18.70
2016	1,891,764,942	244,268,325	117,959,600	87,775,400	2,341,768,267	80.80	19.20
2017	1,900,067,270	253,103,238	114,990,500	82,289,000	2,350,450,008	80.84	19.16
2018	1,967,602,676	262,648,033	123,740,500	87,266,600	2,441,257,809	80.60	19.40

Fiscal Year	Tax Levy by Class					% Residential	% Comm/Ind/PP
	Residential	Commercial	Industrial	Personal Property	Total Tax Levy		
2005	21,285,490	2,133,607	1,428,198	794,803	25,642,098	83.01	16.99
2006	22,212,878	2,075,465	1,377,340	967,795	26,633,478	83.40	16.60
2007	23,512,845	2,529,081	1,330,712	1,073,153	28,445,791	82.66	17.34
2008	23,364,979	2,597,222	1,326,886	1,131,672	28,420,759	82.21	17.79
2009	25,444,032	3,111,170	1,552,924	1,100,658	31,208,784	81.53	18.47
2010	24,804,547	3,314,070	1,591,527	1,229,630	30,939,774	80.17	19.83
2011	25,589,304	3,731,952	1,768,983	1,227,279	32,317,518	79.18	20.82
2012	26,795,509	3,533,822	1,755,934	1,139,531	33,224,796	80.65	19.35
2013	27,598,776	3,635,628	1,821,828	1,153,192	34,209,424	80.68	19.32
2014	28,141,825	3,587,512	1,748,395	1,311,980	34,789,712	80.89	19.11
2015	29,248,943	3,606,396	1,757,820	1,353,078	36,966,237	81.32	18.68
2016	29,927,721	3,864,325	1,866,121	1,388,607	37,046,774	80.79	19.21
2017	31,123,102	4,145,831	1,883,544	1,347,894	38,500,371	80.84	19.16
2018	31,757,107	4,239,139	1,997,172	1,408,483	39,401,901	80.60	19.40

New Growth and Parcel Counts:

New Growth					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total New Growth
2005	645,796	66,049	0	177,698	889,543
2006	522,586	26,065	0	194,249	742,900
2007	273,087	121,643	0	292,270	687,000
2008	259,893	63,048	0	201,869	524,810
2009	146,578	129,064	49,018	273,751	598,411
2010	130,653	59,523	13,405	253,525	457,106
2011	102,132	132,808	0	264,772	499,712
2012	229,922	4,967	29,022	197,474	461,385
2013	198,156	14,105	0	225,805	438,066
2014	416,715	36,247	2,284	418,379	873,625
2015	651,876	2,683	0	278,582	933,141
2016	306,150	18,815	0	379,298	704,263
2017	194,312	8,190	71,468	240,689	514,659
2018	235,526	33,939	11,592	374,028	655,085

Parcel Count					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Parcels
2005	3,458	144	56	339	3,997
2006	3,476	143	56	346	4,021
2007	3,452	156	53	358	4,019
2008	3,447	159	53	330	3,989
2009	3,468	161	62	319	4,010
2010	3,472	159	55	342	4,028
2011	3,477	158	55	334	4,024
2012	3,485	158	54	328	4,025
2013	3,482	160	54	316	4,012
2014	3,470	178	53	317	4,018
2015	3,488	170	53	329	4,040
2016	3,484	166	54	329	4,033
2017	3,495	166	54	337	4,052
2018	3,512	161	54	343	4,070

REVENUES

A. Local Aid

One of the main sources of revenue for Southborough is the funding provided by the State, known collectively as Local Aid. Local Aid accounts for about 6% of our total revenue on an annual basis, and can be broken down into two main categories:

*Unrestricted General Government Aid

*Chapter 70 (School Aid)

There are several other smaller accounts that are included in Local Aid, including charter school reimbursement, state owned land reimbursement, property tax exemption reimbursement, as well as offsetting charges for State services and Charter Schools.

Here is a history of our Local Aid payments in recent years:

FY18 \$3,226,130

FY17 \$3,195,832

FY16 \$3,122,023

FY15 \$3,073,659

FY14 \$2,951,734

B. Free Cash

Free Cash is a government's General Fund surplus. If a government received more money than it expected, that's a surplus. If a government spent less money than it budgeted, that's also a surplus. At the end of its fiscal year, June 30, the government records all accumulated surplus into one account and reports it on its balance sheet. The balance sheet is then submitted to the Bureau of Accounts for calculation and certification of a Free Cash amount which may then be appropriated by Town Meeting for further use. Since it is certified in the fall, Free Cash is commonly included as a funding source in the budgeting process for the subsequent fiscal year. Because it fluctuates from year to year, and therefore is not a stable source of revenue, we allocate it in the budget largely to those one-time expenditures such as capital items, and not operating expenses.

In 2013, the Board of Selectmen adopted new financial policies, which included how Free Cash would be allocated. Per the policy, Free Cash will be utilized to subsidize the general fund budget at a rate of 50% of the total.

Of the remaining Free Cash in any given year, funds will be directed as follows:

1. During any period of revenue reduction of local receipts or state aid from the previous fiscal year, Free Cash will be used to level fund these sources until the revenue returns to its former level.

2. Remaining Free Cash net of #1 will be directed as follows: 10% to fund the OPEB (Other Post-Employment Benefit) Trust account. Capital requests greater than \$75,000 will then be financed from this source. Any remaining balances will be placed into the stabilization fund until that fund reaches prescribed limits.

Here is a history of our Free Cash certification in recent years:

Fiscal Year	Total Budget	Free Cash Amount	Free Cash as a % of Total Budget
2010	45,642,032	1,869,129	4.10
2011	45,452,229	1,255,534	2.76
2012	46,692,402	1,502,116	3.22
2013	47,916,550	1,701,671	3.55
2014	48,067,467	1,739,153	3.62
2015	49,064,076	1,345,561	2.74
2016	50,489,327	1,592,138	3.15
2017	52,002,455	1,155,194	2.22
2018	53,992,173	1,553,963	2.88
2019	57,017,239	1,201,684	2.11

Per the policy, we have allocated \$600,842 of Free Cash to offset our FY19 General Fund operating expenses.

C. Revolving Funds

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. We currently authorize 10 separate revolving funds for various purposes and dollar limits, including a technology fee for our online permitting system, local wetlands filing fees for Conservation Commission, and two Recreation funds for programming and for 9-11 Field. The largest of these is the Recreation Revolving Fund, which during FY17 received approximately \$385,272. Funds received through these accounts can only be spent on the purpose designated.

Some communities rely heavily on revolving fees for a wide variety of items: law enforcement, rentals, community celebrations, and outside consultants are but a few. These unique purposes fall under various sections of MA General Laws. Southborough uses those funds authorized under Chapter 44

Section 53 E ½ - which is called a “departmental revolving” fund. Additionally, there are also several types of revolving funds for school purposes as allowed by state law.

D. Stabilization

The Stabilization Fund is the Town’s savings account. It can be used for unforeseen emergencies, or as a revenue source for long-term capital projects. It does require a two-thirds vote of Town Meeting in order to use these funds. The amount of money kept in these accounts fluctuates from community to community, but the general consensus seems to be 5-10% of a community’s General Fund budget is appropriate. In Southborough that would be approximately \$2.7 million based on the proposed FY19 budget. Currently the Town reserves approximately \$567,000 in our Stabilization Fund, or just under 1% of our total general fund budget. In the past, there has not been support for increasing the amount held in the Stabilization Fund. A stabilization fund can be utilized to help minimize sudden tax increases for large capital projects, such as a school or public safety complex. Funds being deposited or withdrawn from the fund always needs Town Meeting approval, thereby voters have the final determination of any role that a stabilization fund plays in the community.

The Regional School authority has its own “Excess and Deficiency” Fund that is similar to the Town’s stabilization fund. Interestingly, the Northborough-Southborough Schools are proposing to create a stabilization fund for the purposes of planning and funding future capital items.

E. Other sources

There are other smaller accounts that are used as part of the budget process, but they are used sparingly as their balances fluctuate significantly, and these are not a dependable source of revenue. The Wetlands Account, maintained by the Conservation Commission and comprised of filing fees for wetlands permits, and the many “Friends of...” accounts fall into this group. The Ambulance Fund, which is made up of the revenue received for patients using our ambulance service, is earmarked for the replacement of Fire and Ambulance-related capital items, as well as an annual contribution to General Fund revenues to offset related expenses contained in the Fire Department budget. Because these revenue sources are very unstable and unsustainable sources of revenue, we have limited their use in the operational budget in the past two years so as not to create artificial deficits in subsequent fiscal years. Water revenue, which is generated through user fees, is restricted to expenses related to the Water Division of the Public Works Department.

F. General Fund – Departmental Revenues

Departmental revenues consists of all of the revenues generated from fees throughout Town Departments. Totalling approximately \$3.5 Million annually, the amount generated from this is slightly more than our net local aid. The largest source in this category is the motor vehicle excise tax. State law dictates how, at what rate, and the process of billing for this tax. In FY17, almost 12,100 bills were issued for a total of \$2.28 Million. Other examples of fees collected in this category are building permits, transfer station permits, library fines, police and fire reports, and dog fines.

It should be noted that not all of these fees “cover” the cost of the service. For instance, several services are essentially subsidized by the Town. However the costs of all services are paid for via one method or another, either through fee-based structures or through the raising of the tax levy. A good example is the transfer station operation. The sticker fees generated annually do not cover the labor and costs associated with that operation. Essentially, all taxpayers are subsidizing the operation whether they utilize the service or not. And to further complicate the issue, the fee is exempt based solely on age limits, and not the ability to pay. A comprehensive review of how the transfer station operation is funded is planned to be completed during FY19.

All revenue to the Town is deemed “general fund” unless there are state regulations that allow different treatment of funds (trust funds, water funds, escrow funds, and Community Preservation Act funds are but a few).

G. Property tax

Approximately 75% of the revenue received by the Town comes from real estate and personal property taxes. For most of the recent past, Southborough has had a single tax rate, or the same tax rate for all property classifications (residential, open space, and commercial, industrial, and personal property, or CIP). Some communities with larger commercial tax bases have split tax rates, or different rates for residential and CIP properties. Because our tax base is comprised of only slightly more than 19% CIP, the Board of Selectmen have decided to maintain a single tax rate, and not overburden a small percent of our tax base with a higher tax rate. While a split rate may relieve some of the tax pressure on the residential properties, the increased tax rate on the CIP properties may be the difference in deciding to maintain a business in Southborough or look somewhere else that is more favorable in terms of their tax rate. Businesses leaving Southborough, or a reduction in the CIP percentage, results in a shifting of the tax burden back to the residential properties. Many business owners do not have the ability to vote or have a say at Town Meeting, and although larger business enterprises may be able to absorb an increased tax burden, many small business owners have very small profit margins to live within.

It is the position of our Economic Development Committee that a single tax rate keeps Southborough competitive and attractive for new businesses looking to locate in the MetroWest area. Once a shift is adopted, it then becomes extremely difficult politically to extricate from that policy decision. Each year in November, the Board of Selectmen holds a tax classification hearing as part of the tax rate setting process, to encourage discussion and determine whether to maintain a single tax rate or to switch to a split rate.

Note: Table below indicates commercial-industrial-personal property and residential value data for Southborough’s neighboring communities.

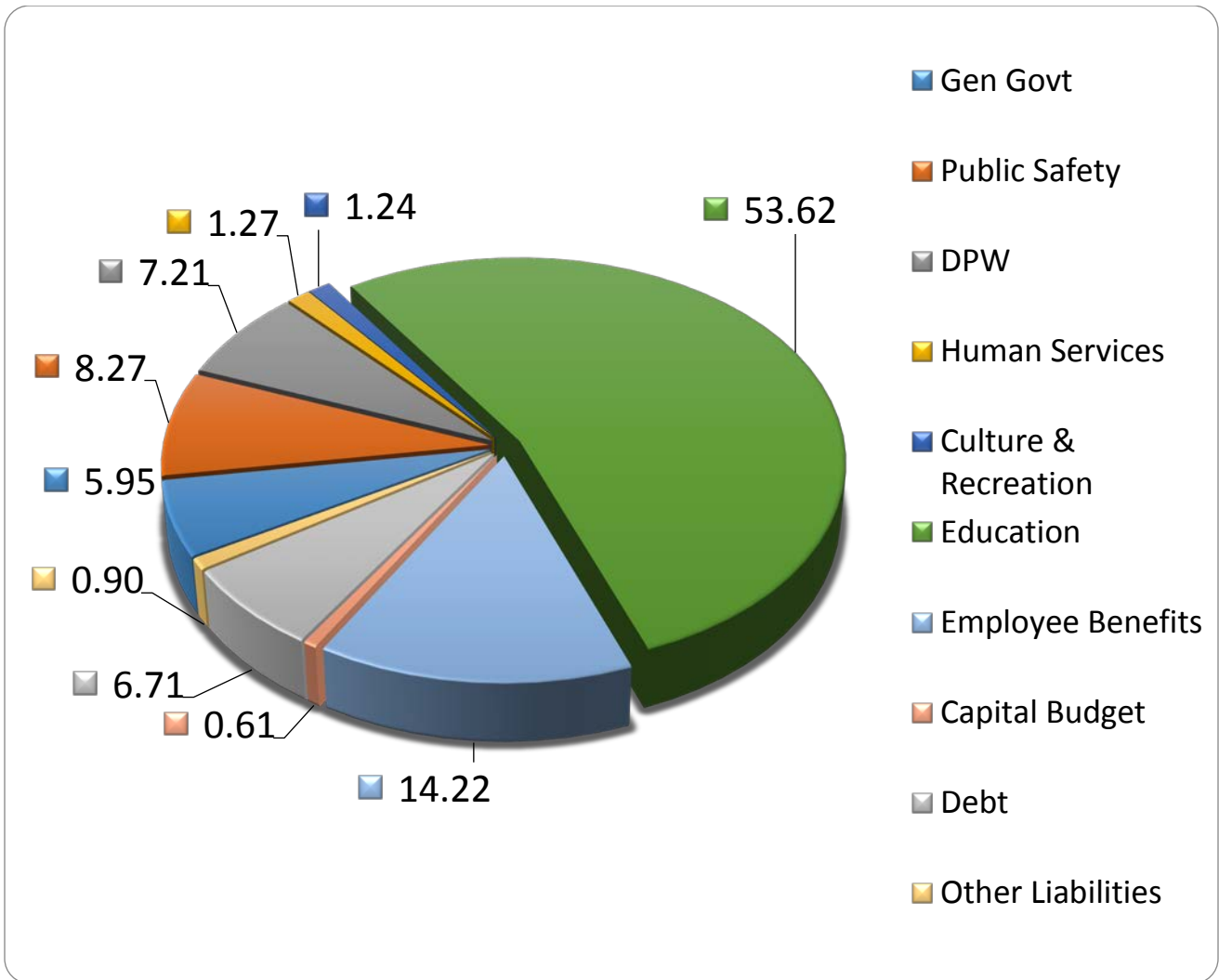
Municipality	Fiscal Year	Comm/Ind/PP Value	Total Value	Residential % of Total Value	Commercial/Ind % of Total Value	Comm/Ind/PP Shift
Ashland	2015	201,939,289	2,224,313,748	90.92	9.08	1.0
Ashland	2016	218,289,196	2,352,225,396	90.73	9.27	1.0
Ashland	2017	232,667,686	2,491,634,647	90.67	9.33	1.0
Ashland	2018	248,580,000	2,641,690,000	90.59	9.41	1.0
Framingham	2015	1,790,807,271	7,609,478,571	76.47	23.53	1.710
Framingham	2016	1,863,193,644	7,945,015,743	76.55	23.45	1.710
Framingham	2017	2,044,556,878	8,491,991,206	75.92	24.08	1.710
Framingham	2018	2,134,413,619	9,053,348,365	76.42	23.58	1.710
Hopkinton	2015	505,943,540	3,002,298,330	83.15	16.85	1.0
Hopkinton	2016	540,262,444	3,249,773,804	83.38	16.62	1.0
Hopkinton	2017	554,618,247	3,463,630,467	83.99	16.01	1.0
Hopkinton	2018	602,287,584	3,722,996,544	83.82	16.18	1.0
Marlborough	2015	1,486,471,195	4,526,130,781	67.16	32.84	1.40
Marlborough	2016	1,605,538,694	4,870,542,929	67.04	32.96	1.40
Marlborough	2017	1,595,764,723	4,988,418,011	68.01	31.99	1.40
Marlborough	2018	1,695,040,584	5,390,659,107	68.56	31.44	1.40
Northborough	2015	667,683,836	2,568,865,746	74.01	25.99	1.0
Northborough	2016	659,035,316	2,624,863,105	74.89	25.11	1.0
Northborough	2017	681,917,332	2,695,456,677	74.70	25.30	1.0
Northborough	2018	701,940,982	2,793,880,190	74.88	25.12	1.0
Southborough	2015	419,306,742	2,245,083,429	81.32	18.68	1.0
Southborough	2016	450,003,325	2,341,768,267	80.78	19.22	1.0
Southborough	2017	450,382,738	2,350,450,008	80.84	19.16	1.0
Southborough	2018	473,655,133	2,441,257,809	80.60	19.40	1.0
Westborough	2015	1,219,564,275	3,436,641,258	64.51	35.49	1.0
Westborough	2016	1,283,683,861	3,677,163,152	65.09	34.91	1.0
Westborough	2017	1,307,280,526	3,807,767,958	65.67	34.33	1.0
Westborough	2018	1,221,016,196	3,789,762,368	67.78	32.22	1.0

EXPENSES

A. Overview

The Fiscal Year 2019 recommended budget projects a 3.82% tax increase, or about \$368 per household. For comparison, the FY18 increase was 1.84%. The increase this year is due in large part to the permanent bonding of \$7,760,000 of the debt for the Public Safety Facility project that was passed last year, as well as capital items that had been deferred from the prior year. Of the 3.82% increase, the Public Safety building expense for FY19 represents 1.49%, or \$142 per household, of the estimated increase.

Please see the breakdown of expenses by function for FY19. Note that the benefit and debt costs for the town and schools are included in their respective areas.



Planning for the budget process begins in October when the budget calendar is set and approved by the Board of Selectmen. Capital and operating budgets are prepared by the departments and submitted to the Finance Director by late-November. Prior to January 1st, departments meet with the Finance Director and Town Administrator to discuss and evaluate the requested capital and budget items. At the same time, local receipts (such as motor vehicle excise, building permits, and liquor licenses) and new growth are reviewed by the Finance Team (Town Administrator, Finance Director, Assessor, and Town Accountant) to determine a target number for revenue goals. Budget adjustments are made in order to fit the expenses within the available revenue, and input is received from the Board of Selectmen during the course of the entire budget process as to priorities or suggestions.

The recommended budget is then reviewed by the Advisory Committee, who breaks it down by department, focusing mainly on those areas seeing increases or decreases from the prior year that are not a result of contractual obligations. The goal, while not always attainable, is to present a budget to Town Meeting with the full support of all departments, boards, and committees.

This Fiscal Year 2019 recommended budget strives to meet the needs of the departments, address the goals of the Board of Selectmen, and remain vigilant of the financial impact of these decisions on the residents. The following is a breakdown of each department and/or function, which will explain in more detail the personnel and services that this budget provides for, as well as the historical spending and staffing of these departments.

ADMINISTRATION

ELECTED BOARD OF SELECTMEN

Mission Statement

The Board of Selectmen (expanded from three members to five members in 2014) are the Chief Executive Officers of the Town, and elected by the voters for three-year, staggered terms. They are responsible for the hiring and oversight of a Town Administrator, who is responsible for the day-to-day operations of the Town. The Selectmen are responsible for setting policy and addressing issues and concerns that rise to their level from staff. The Selectmen have prioritized the providing of good customer service to residents, and ensuring that tax dollars are spent wisely.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
4,000	3,800	4,000	4,000	4,000	0.00%

Highlights of budget

In May 2014, the Board of Selectmen expanded from three to five members. Each member receives a stipend of \$800 for their service. There is no increase from FY 2018.

BOARD OF SELECTMEN

Mission Statement

The Office of the Board of Selectmen is responsible for the administration of the day-to-day operations of the Town. Led by the Town Administrator, the office is responsible for the licensing and permitting of establishments selling and serving alcohol, new and used vehicles, and seasonal events that utilize the town roads and properties. Staff is also tasked with the preparation of the Annual Town Report, the annual budget documents and town meeting warrants. We strive to provide excellent customer service to our residents.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	3.75	4.0	4.0	4.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
378,300	425,411	428,211	434,523	434,523	1.47 %

Highlights of budget

The budget has additional funding for a recording secretary for BOS meeting (24 meetings). All other adjustments are for salary increases required contractually or through the Salary Administration Plan, and a minor adjustment to projected dues for professional associations to be paid during FY19.



ELECTED TOWN CLERK

Mission Statement

The Southborough Town Clerk is a position elected by the voters for a three-year term. The Town Clerk has the care and custody of all Town vital records, and issues certificates of birth, death and marriage. The Town Clerk is also responsible for licensing of all dogs on an annual basis. The Town Clerk maintains all voting records and related data, and is responsible for staffing and running all town, state, and federal elections, as well as coordinating all town meetings. The Town Clerk now oversees the issuance of annual transfer station permits in Town Hall, as this process was changed in the Summer of 2016.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
49,298	50,284	66,674	83,064	83,064	24.58%

Highlights of budget

For FY19 the Town Clerk has requested an increase in the annual salary for the elected position, based on the increased workload the position is now responsible for. This was a two-year increase, as discussed last year at Town Meeting, and FY19 is the second year of that implementation.

TOWN CLERK

Mission Statement

The Southborough Town Clerk’s Office is committed to providing courteous, competent and efficient service to residents and visitors. We are dedicated to the thorough preservation of the Town’s vital records and historical documents for the benefit of future generations.

We respect the right to vote as a fundamental civil right and will assure that all elections are conducted in a fair and open manner providing equal access to all citizens. Our office will operate in a modern, professional and automated environment, with an emphasis on our fiscal responsibility to the taxpayers of Southborough.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	2.9	2.6	2.6	2.6

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
135223	208,035	202,971	208,719	208,719	2.83%

Highlights of budget

Several factors were taken into consideration with regards to the proposed FY19 budget. These included two additional elections during FY19, updating the Town Code, normal salary adjustments, and estimated increases in online transfer station purchases (fulfillment and credit card costs). There were also reductions in some expenses due to one-time purchases (signs), training (new voting machines), and one day less of Senior Center transfer station sales. It should be noted that the consolidation in FY18 to one polling location will save the Town approximately \$5,000 annually.

MODERATOR**Mission Statement**

The Town Moderator is elected annually. The main responsibility of the Moderator is to preside over the Town Meeting, and any special town meetings that may occur during the year. The Moderator also makes appointments to the Advisory Committee, Personnel Board and, along with the Planning Board, the Public Works Planning Board.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
35	49	75	75	75	0.00%

Highlights of budget

The Moderator receives a small stipend annually for his services, as well as dues for the state association.

PERSONNEL BOARD**Mission Statement**

The Personnel Board is comprised of five members, appointed for three-year, staggered terms by the Moderator. The Personnel Board is responsible for administering and recommending changes annually to the Salary and Administration Plan (SAP), which governs all non-union employees, with the exceptions of contracted positions such as Town Administrator, Fire Chief, Police Chief and Public

Works Superintendent. The Personnel Board also reviews performance evaluations for employees, approves salary adjustments, provides funding for and develops training opportunities, and ensures that Southborough employee compensation remains competitive with comparable communities.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
15,168	14,592	48,700	18,700	18,700	-61.60%

Highlights of budget

The FY19 budget request dropped significantly due to the removal of a \$30,000 line item that was intended for one-time adjustments to Salary Administration employees who were impacted by formula adjustments which took into account longevity and placement in the salary grids. The remaining FY19 requested funds include requests for tuition reimbursement, limited supplies, employee training, consulting, and dues and memberships.

MANAGEMENT INFORMATION SERVICES

Mission Statement

The Management Information Services (MIS) Department provides all of the support and service for the Town’s computers and technological infrastructure. After more than 20 years using an outside vendor, the Town hired its first IT Manager in FY17, with very positive reviews. Services include support and regular replacement of desktop and laptop computer and servers, troubleshooting, and strategic planning.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	0.0	1.0	1.0	1.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
191,943	243,057	287,696	311,651	311,651	8.33%

Highlights of budget

Fiscal Year 2019 will be the second full year the Town has an Information Technology Manager. With an ongoing review of the Town’s technology needs in mind, several items are proposed for FY19. Among these include the purchase of a new permitting software (the current software is no longer

being supported or upgraded by the provider), the addition of e-mail filtering and archiving capacity, as well as the first of a three-year plan to provide Town e-mail accounts for all Board and Committee members. Other requested increases include IP phone support, domain registrations, and social media archiving, staff training, as well as the budget assuming some technology support costs from other Departments. Some line items decreased – these include helpdesk costs, antivirus costs, and a decrease in the annual costs for the financial management software.



LEGAL SERVICES

TOWN COUNSEL

Mission Statement

The position of Town Counsel is appointed by the Board of Selectmen on an annual basis. Town Counsel is responsible for representing the Town in all legal matters, for providing advice to boards, departments and committees, and to limit the Town’s exposure to liability through its actions.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
91,575	85,567	95,000	95,000	95,000	0.00%

Highlights of budget

There is no increase in the bottom line budget from last year. The last increase in this budget was Fiscal Year 2006, but the hourly rate has been increased during that same timeframe. Town Counsel is paid on an hourly rate and receives a small annual stipend, based on the services provided to the Selectmen, Town Administrator, and departments. Town Counsel demand varies on an annual basis. Fiscal Year 2018 to date has necessitated a sizable amount of legal resources - as Annual Town Meeting, the Public Safety Facility and Golf Project, and various issues with Planning and Zoning have all contributed to a challenging year.

SPECIAL LEGAL COUNSEL

Mission Statement

Special Legal Counsel are legal services other than those provided by Town Counsel. Most often that consists of Labor Counsel, who provides legal expertise in the area of labor and personnel law. Labor Counsel assists the Town Administrator in collective bargaining negotiations, and in personnel related activities. Other Special Counsel may be required when either Town or Labor Counsel are unable to participate in a particular case or issue due to a conflict of interest. Special Counsel services have included zoning and other specialty areas in the past.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
48,258	46,905	55,000	55,000	55,000	0.00%

Highlights of budget

The FY19 budget has not increased over the previous year. Much has been done to reduce the reliance on special counsel, especially limiting their attendance at collective bargaining sessions. FY18 to date has required the need for some expenses for Personnel related issues, including updates to the SAP by the Personnel Board. FY19 will also see the negotiation of successor agreements for the four Town collection bargaining units. The last change in funding to this budget was in FY06.



FINANCE

ELECTED BOARD OF ASSESSORS

Mission Statement

The three-member Board of Assessors are elected for staggered, three-year terms. They are responsible for overseeing the tax administration of the entire Town of Southborough. This includes the annual fair and equitable valuation of the Town's taxable real estate and personal property, and the disposition of related abatement requests.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,250	2,250	2,250	2,250	2,250	0.00%

Highlights of budget

The Board members receive an annual stipend for their services, which has not increased from last year.

ASSESSORS

Mission Statement

Under the direction of the three member elected Board of Assessors, the department is responsible for tax administration for the entire Town of Southborough. This includes the annual fair and equitable valuation of the Town's taxable real estate and personal property as well as motor vehicle excise tax administration. Assessment administrative functions include processing property tax and CPA abatement requests, personal exemptions and excise tax abatements. Other functions include processing building permit activity, sewer betterments, deeds and plans from the Registry of Deeds, tracking and calculating "new growth" value, generating certified abutter lists and responding to inquiries from the public.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	2.4	2.4	2.4	2.4

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
201,622	192,287	198,691	205,163	205,163	3.26 %

Highlights of budget

Salaries represent 83.4% of the overall department budget. There are no new hours proposed. Increases reflect annual cost of living adjustments.. Slight increases to some non-salary accounts are due to an increase in the annual support for the real estate software, upgrading to a cloud-based system for personal property software, and a slight increase in the travel line items to accommodate an additional day of training at the Annual Summer conference. Some other line items were reduced to offset this funding, and the total non-salary increase amounted to \$510.

ACCOUNTANT

Mission Statement

In accordance with Massachusetts General Laws, Chapter 41, Section 57, the accounting department is responsible for maintaining the financial records of the Town, including the general ledger and all subsidiary ledgers. It is the accounting department's duty to ensure that the financial records conform to generally accepted accounting principles, Government Accounting Standards Board (GASB) statements and follow Massachusetts municipal finance laws. The accounting department then provides financial information and results to the Town's taxpayers and other reporting agencies. This information is available through several reports, including the audited financial statements and other financial reports. The office is responsible for maintaining adequate internal controls over Town expenditures, including the examination of all accounts payable invoices and payrolls to make sure they are correct and properly approved (MGL. Chapter 41, Section 56). Warrants for all approved disbursements are generated through this office. This department is also the custodian of all Town contracts.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
139,202	143,480	147,794	150,803	150,803	2.04 %

Highlights of budget

For FY19 the Accountant has requested slightly more funding for non-salary items (such as supplies, professional development) as the previous year. The requested budget is a 2.04% increase which is mostly the result of agreed upon annual increases for employees. With the hiring of a new Assistant Accountant due to a retirement, the training line item was increased to allow conference attendance and additional training for this new employee. Supplies were reduced by \$150 as a partial offset.

TREASURER/COLLECTOR

Mission Statement

The primary mission of the Treasurer/Collector, who also serves as the Town’s Finance Director, is to act as the Town’s receipting and disbursing agent of public financial assets in order to maximize the utilization and safekeeping of Town funds. The Office of the Treasurer and Collector of Taxes is responsible for the timely billing and collection of 65% of the Town’s operating revenues. The department also functions as the disbursing agent for the Town – and issues weekly vendor checks and bi-weekly payroll deposits. The department also issues all authorized debt for both short and long term borrowing. This Department also manages benefits for all Town employees and retirees, and performs some benefit functions for active School employees, as well as being the responsible entity for processing payroll.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	3.0	3.0	3.0	3.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
198,591	212,531	211,132	217,247	217,247	2.90 %

Highlights of budget

The FY19 budget request mostly changed due to annual salary increases. Non-salary line items increased \$135 – this is the result of a reduction in office supplies and the addition of advertising funding to publicly post unclaimed checks, some of which, if remaining unclaimed, will revert back to the Town.

AUDIT

Mission Statement

The Town is required by law to complete an audit of our financial statements at the close of each fiscal year. The completed financial statements and corresponding management letter (which highlights any deficiencies and recommended changes) is presented to the Board of Selectmen, normally in January following the close of the fiscal year.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
30,850	24,700	32,550	26,140	26,140	-19.69

Highlights of budget

The audit is a contracted service, provided by a Certified Public Accountant experienced in municipal finance and procedures. It is a three-year contract, and FY19 is the third year of the contract. Every other year the budget needs to be increased to accommodate a mandated audit for post-retirement benefits. This year is an off-year audit period; thus in FY20, the budget will increase for audit fees for the required OPEB audit.

DEBT SERVICE

Mission Statement

Debt Service comprises all of the principal and interest payments that the Town makes annually as a result of funds borrowed for capital projects. As projects are paid off, and debt is retired, those funds now become available for repurposing for other uses. So that these funds are not used to artificially inflate the operating budget, it has been the recommendation that these funds be used to support capital items, or one-time expenditures.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,751,693	3,619,919	3,230,222	3,610,379	3,610,379	11.8%

Highlights of budget

This budget request has an additional four new loan obligations included totaling \$974,801 (Recreation lights, fire truck, DPW fuel tank, and a portion of the Public Safety building). Certain loans in the budget are offset by other non-tax funding in the budget (for example the fire truck and septic loans are paid by other funds). Several large loans will be paid off during FY19; however much of this is school related debt – which is offset by a state grant and therefore any tax rate benefit will be limited in nature.

ADVISORY COMMITTEE

Mission Statement

The Advisory Committee prepares recommendations for voters on all matters coming before Town Meeting. This includes all financial matters, for which it is the Town's Finance Committee under State law. The Advisory Committee also controls the Reserve Fund, which is an account designated for those expenditures during the year that are unanticipated or unforeseen during the normal budgeting process.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
176	901	1,306	806	806	-38.28%

Highlights of budget

The FY19 budget eliminates funding for a recording secretary. The remaining amount includes funding for membership to the state association, as well as training opportunities for members, and a minimal amount for supplies.

RESERVE FUND

Mission Statement

The Reserve Fund is an account, under the control of the Advisory Committee, designated for those expenditures during the year that are unanticipated or unforeseen during the normal budgeting process. The level of the Reserve Fund has remained relatively stable over the past several years. It has been used in the past to supplement Snow and Ice expenditures during particularly difficult winters, as well as various town building needs that were unexpected and unable to wait for our annual town meeting.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
137,528	150,000	150,000	200,000	200,000	33.33%

Highlights of budget

The Reserve Fund budget for FY19 is requested to increase by \$50,000. Past unanticipated requests that have been funded include snow and ice, facility maintenance, and unemployment expenses. The last time the budget was not \$150,000 was FY10 (at that time it was budgeted at \$200,000). This year the request was raised due to the fact of several large ongoing town projects, tighter operational budgets, and several years the fund was exhausted entirely. Any unspent funds return to the general fund as "free cash."

PUBLIC WORKS

PUBLIC WORKS

Mission Statement

The DPW is responsible to maintain a safe road system, to dispose of residential refuse and recyclable materials, to operate and maintain the cemetery, and to maintain the Town’s public assets. The DPW Highway Division maintains and repairs 67 miles of roadways and roadway assets. The Highway Division also staffs the Transfer Station, hauls refuse to Wheelabrator in Millbury, performs burials at the Rural Cemetery and manages contractors that assist with roadway improvements and roadway asset maintenance. The Grounds Division maintains, through contractors or internally, over 75 acres of public land including all Athletic Fields, School and Municipal Building properties, the Town’s Cemeteries, outdoor recreation facilities and playgrounds. The Grounds Division is also in charge of improvements on all town grounds such as creating planting beds, installing decorative fencing, decorative signs and park amenities. The Fleet Division maintains the DPW’s extensive fleet as well as the Police, Building, Recreation and Facility Department’s vehicles.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	11.5	10.6	11.6	11.6

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,999,226	2,171,733	2,128,221	2,202,540	2,202,540	3.49%

Highlights of budget

For FY19 the non-salary request increased \$36,700. This is mostly due to two items: The grounds contract will be re-bid and this takes into account a projected increase in that contract. Also, the snow and ice budget was increased \$35,000 for several reasons – larger equipment has been hired recently due to additional roads being built and this larger equipment carries a larger per hour cost. Also the Department is using treated salt this year that is more environmentally friendly, less corrosive, and more effective at lower temperatures although slightly more costly. Other smaller items that were adjusted were traffic signal maintenance (contracted out due to the complexity), building maintenance (exterior lighting needs to be cleaned), parts (reduced due to better fleet maintenance and condition), and uniforms (reduced based on actual employee needs). All salary increases and changes are contractual or by the Salary Administration Plan.

PUBLIC WORKS - WATER

Mission Statement

The Water Division of DPW is responsible for providing safe drinking water to the Town’s residents. To do this the Water Division maintains all water assets including over 87 miles of water main, three water storage tanks, two pumping stations, five pressure reducing valves and over 3200 water services. The Water Division also manages a backflow testing contractor and performs capital projects, through contractors, in accordance with the Water System Master Plan.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	4.9	4.4	4.4	4.4

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,465,484	1,593,980	1,647,405	1,680,929	1,680,929	2.03%

Highlights of budget

The significant item to note for FY19 is the cost of the water itself. The Town pays the MWRA to purchase water for distribution. It is fully treated by the MWRA, and the amount paid is determined by Southborough’s “flow share” (% of water that the Town uses versus the entire MWRA distribution). The water non-salary budget increased by approximately \$22,000, the largest item being the cost to purchase the water from MWRA. Engineering services was also increased \$13,000 to account for a mid-level contracted engineer used two times per week (a full time Town engineer left voluntarily in FY15 and was not replaced). All salary increases and changes are contractual or by the Salary Administration Plan. Please note that for FY20 the Department and administration may recommend this Department be fully self-funded through an “enterprise fund,” which is a distinct and separate fund that is fully supported by its own revenues. The Department will also undergo an analysis on future rate structures and the need for any rate increases. The last time the rates were adjusted was April, 2015.

PUBLIC SAFETY

FIRE

Mission Statement

The mission of the Southborough Fire Department is to provide the highest level of fire, rescue and EMS services to the community through timely response to ensure the safety of the residents and visitors. The Department advances public safety through its Fire Prevention, Public Education, Training and Investigation programs with a high emphasis on customer service.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	22.70	22.70	22.70	22.70

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,954,083	1,991,205	2,104,110	2,156,758	2,156,758	2.50%

Highlights of budget

For FY19 the total non-salary budget request is up \$1,231 (0.64%) – this is mostly due to a vehicle maintenance tracking platform and support costs for emergency communications (IMC, which is the computer aided dispatch). All salary increases are due to union or employee contracts, and the Salary Administration Plan increase.

POLICE

Mission Statement

The Police Department's mission is to work with all citizens to preserve life, maintain human rights, protect property, and promote individual responsibility and community involvement.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	21.0	22.0	23.0	24.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,715,448	1,861,561	1,998,406	2,116,751	2,116,751	5.92%

Highlights of budget

The Police Department proposes the addition of one new Police officer to bring the total staffing level to nineteen officers. This will allow the department to move forward with three-Officer minimums on most shifts. Increases in the Computer Repair and Maintenance line reflects changes in IMC software fees for computer-aided dispatch. Also, there are some proposed increases in the medical supplies line for the purchase of Narcan, in the uniform line for the additional proposed officer, and \$3,000 for vehicle maintenance due to the fact the Department deferred buying a cruiser until FY20. Dues and miscellaneous services are requested to be higher due to anticipated increase in dues fees and the cost of the academy fee for a new officer. Note that all other changes reflect contractual increases, or other minor changes to reflect historical usage.

CIVIL DEFENSE

Mission Statement

It is the mission of the Southborough Emergency Management Agency (SEMA) to provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact our community.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
8,949	8,992	9,390	10,390	10,390	10.65%

Highlights of budget

The budget contains an annual stipend which is being requested to increase \$1,000 for the Emergency Management Coordinator to a total of \$3,000. Additionally, the Code Red annual fee is paid from this budget.

ANIMAL CONTROL

Mission Statement

Animal Control is responsible for assuring the timely and effective enforcement of the Town’s Bylaws and State laws. The Department strives to protect the public’s health and safety from vicious, diseased or injured animals, and to educate the public about responsible animal care and ownership. This contracted service is currently provided by an outside vendor.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
27,869	27,650	28,212	28,212	28,212	0.00%

Highlights of budget

This budget reflects the final year of a three-year contract that will be re-bid for FY20, and is under the oversight of the Police Department. The service provider has been with the Town several years and is familiar with the particular issues and challenges in Southborough.



PLANNING

PLANNING BOARD

Mission Statement

The Planning Board reviews and approves applications for permits as required by the Town’s bylaws. The Board also reviews and approves subdivisions and developments, and conducts site plans reviews. From time to time, the Planning Board proposes and amends Zoning Bylaws for Town Meeting approval.

The Planning Department also assists with implementing goals of the Town’s Master Plan, works closely with other boards, committees, and departments on housing and transportation, senior needs, open space, biking and walking trails, historic preservation, green energy, and economic development.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
144,763	148,883	145,325	152,372	152,372	4.85 %

Highlights of budget

The FY19 budget reflects an overall increase of approximately \$7,000. Salaries requested are based on agreed upon increases for the coming year. For non-salary items, the largest increase is in contracted services. This is a new \$7,000 request, the purpose being to fund open space inspections with outside services. The Department would eventually like to add tree planting services to this line item in future years. Other smaller adjustments were made to outside travel, dues and memberships, and in-state travel totaling \$2,260 in reductions, most of which is due to the Metrowest Collaborative dues being reduced for FY19.

ZONING BOARD OF APPEALS

Mission Statement

The Zoning department is responsible for the administration of appeals taken to the Southborough Board of Appeals. This board is made up to five members appointed by the Board of Selectmen to consider zoning decisions. The board acts under the authority of MGL 40A, the State Zoning Act, and

Section 174 of the Southborough Code, the town's zoning regulations. It is authorized to grant variances, special permits and appeals of their decisions involving the zoning regulations of the town.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	0.25	0.30	0.88	0.88

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
14,618	7,814	49,150	50,569	50,569	2.89%

Highlights of budget

For FY19 the Zoning Department’s requested budget changes are all salary related. The ZBA employee is funded to earn longevity per the SAP schedule, and the only other increase is the annual increase set by the SAP. All other line items are level funded.

CONSERVATION COMMISSION

Mission Statement

The Conservation office advises and guides residents and applicants on the permitting process for projects which trigger Conservation Commission oversight and review under the state Wetlands Protection Act and Rivers Protection Act, the Southborough Wetlands Bylaw and Regulations, and the Southborough Stormwater and Erosion Control Bylaw and Regulations. The department coordinates and administers approximately 18 public meetings and 30 public hearings per year held by the Conservation Commission to review proposed projects which may pose impacts to local wetlands or other resource areas.

The department oversees all enforcement and compliance issues as they relate to federal, state and local environmental regulations, is liaison to the Trails Committee, and shares responsibility to ensure that the Open Space and Recreation Plan is kept current. The office also drafts decisions and special conditions for permits, collects filing fees, supervises consultants, and manages projects for senior workers.

The Conservation department is also tasked with administering and managing the town’s conservation properties, including the Town Forest, Breakneck Hill Conservation Land, and the Community Gardens, and holds and monitors the Conservation Restriction for Chestnut Hill Farm.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	0.75	0.85	0.85	0.88

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
48,609	59,826	64,384	73,092	73,092	13.53 %

Highlights of budget

For FY19 the Conservation Commission budget is recommended to increase approximately \$8,700 of which \$7,400 is attributed to salaries. The Conservation Agent has requested the addition of one work hour per week to assist in her monitoring the conservation restrictions on several properties including the golf course parcel. The remainder of the salary request is due to normal salary adjustments for the year. For the non-salary portion, the biggest change is to contracted services. The Conservation Department is requesting approximately an additional \$1,500 for recording secretary duties for seventeen meetings per year. Employee training, office supplies, and in state travel were all changed slightly to reflect better estimates for the year; these total a reduction of \$200 between the three items.

OPEN SPACE PRESERVATION COMMISSION

Mission Statement

The mission of the Open Space Preservation Commission (OSPC) is to facilitate the protection and preservation of open space in Southborough, as charged when established by Town Meeting in 1986.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,000	1,496	1,500	1,500	1,500	0.00%

Highlights of budget

The Commission works under the direction of, and is appointed by, the Board of Selectmen, and collaborates with the Planning, Building and Conservation departments on projects and developments that contain open space. For FY19 there are no changes to this budget request. Many Commission expenses in the past relate to copies, small office supplies, or other small items associated with the Committee analyzing or reviewing maps/plans.

FACILITIES

PUBLIC BUILDINGS AND PROPERTY MAINTENANCE
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Mission Statement

The main function of the Facilities Department is to extend the life of the Town’s physical facilities and associated systems through routine and preventative maintenance, repairs, and system betterments geared toward improving operational efficiencies. Additionally, the Department helps to ensure public safety by adhering to sound operational practices that comply with federal, state, and local building, environmental, and health codes.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	5.5	5.5	5.5	5.5

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
499,576	462,264	511,440	534,185	534,185	4.45 %

Highlights of budget

For FY19 the Department has two new employees that were hired during FY18. Salaries are reflected for these new employees in this budget request, and the two employees are replacing an employee who separated from service and a retirement. There are no new hours in the Department, however the stipend line has been adjusted to accommodate a rate change in the on-call stipend from \$115 to \$150 per occurrence. All other salary changes are reflecting annual regular increases as well as the reduction of one longevity payment. For non-salary, the total increase requested is about \$700 or 0.40%. Several minor changes were made to line items to better reflect supplies, maintenance-related expenses, water purchasing, septic system pumping, and advertising of bids.

OTHER OPERATION SUPPORT

Mission Statement

Other Operation Support consists of all the funding of electricity, heat, and telephones (landline and wireless) for all Town buildings. These items were consolidated into a separate budget two years ago, to allow for better tracking by the Facilities Manager. The only exceptions that remain within

departmental budgets are the data lines for both Police and Fire, and the elevator phone line at the Arts Center.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
299,205	313,504	337,782	341,297	341,297	1.04 %

Highlights of budget

The budget is comprised of three main items: Electricity, Heat (propane, heating oil, natural gas), and Phones (wireless and landline). A large amount of this budget is based on historical usage along with current rates. Almost 70% of the budget is based on electricity alone. Electricity was the one utility for FY19 that had positive trends and was reduced by approximately \$2,400. With the process of being granted a Green Community and the potential energy enhancements that may occur in the next few years, it is hoped this budget will continue to reflect utility savings in some of these areas.



EDUCATION

ELECTED SCHOOL COMMITTEE

Mission Statement

The Southborough School Committee is elected by the voters for three-year, staggered terms, and is comprised of five members. The School Committee is primarily responsible for setting policy as it relates to K-8 school operations in Southborough, hiring a School Superintendent to administer policies and oversee day-to day operations, and approving an annual budget that is presented to Town Meeting.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
200	200	500	500	500	0.00%

Highlights of budget

School Committee members receive a small stipend annually for their service. The stipend has not changed from the previous year.

SOUTHBOROUGH K-8 SCHOOLS

Mission Statement

The Vision of the Southborough Public Schools promotes high expectations and excellence for all in a dynamic learning environment that inspires opportunities for thinking critically, solving problems and engaging intellectual curiosity. We integrate relevant technology and foster innovation to set the stage for success in a global society. Our culture supports diversity, inclusion, discovery, resiliency and effective communication in a safe environment. It is our mission to provide an exceptional educational experience for every student.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	210.9	212.7	213.0	213

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
18,906,697	19,434,602	19,781,258	20,405,986	20,405,986	3.16 %

Highlights of budget

For FY19 the K-8 School budget reflects a level services budget. All current programs have been maintained, and the transition to a tuition free kindergarten continues. The Schools are looking to upgrade their essential communication systems, and they will continue to use facilities rental income for one time purchases. On the salary level, contractual obligations of a 2% COLA are being funded. Other items that will have budgetary impacts as offsets are a proposed increase in facility rental fees, an increase in pre-school tuitions, and an increase in lunch costs. The schools also continue to explore solar feasibility. The K-8 budget is based on the mission statement and budget priorities developed by the School Committee and School Administration.

ALGONQUIN REGIONAL HIGH SCHOOL

Mission Statement

Algonquin Regional High School is a community committed to providing a safe, supportive, and challenging learning environment which fosters critical and creative thinking. We believe respect, responsibility, and collaboration are essential to individual growth and academic achievement.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	173.8	175.0	175.5	172.5

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
7,578,024	7,556,297	7,900,613	8,090,654	8,090,654	2.41 %

Highlights of budget

For FY19, enrollment between the two member Towns shifted in favor of Southborough slightly (40.41%). The Northborough total enrollment is 59.59% of total enrolment. The Southborough assessment represents an increase of 2.41% for the coming year. Total enrollment for FY19 is estimated to be decreasing by twenty eight students. The Regional budget was developed with the following strategic benchmarks in mind: Maintaining high quality staff as well as instructional programming and instructional resources, strive to achieve class sizes according to School Committee Policy, prepare all students for high levels of success in various high- stakes assessments, fund the initiatives of the School Improvement Plan, meet the goals set forth for educational technology in the district technology plan, and create and fund a short and long-term Capital Plan for the high school. The budget includes a commitment to funding year 4 of 5 of the renewal of instructional resources, and shifts in grant

funded staffing to the Operational Budget. The budget also includes the expansion of the student international exchange program, solar feasibility study, more collaborative purchasing, and proposed increases in facilities and school lunch costs.

ASSABET VALLEY REGIONAL TECHNICAL HIGH SCHOOL

Mission Statement

AVRTHS is a dynamic and supportive school system that prepares students to meet the challenges of the future by providing a rigorous and relevant education in a safe and secure environment resulting in academic, career and technical proficiency.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	194	194	194	193

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
205,150	330,064	336,616	367,672	367,672	9.23 %

Highlights of budget

Assabet’s proposed assessment for FY19 includes \$38,417 for our “capital” assessment. This is Southborough’s portion of debt to pay the \$62 million renovation that was completed in the Fall of 2016 and represents a declining payment annually. Additionally, the student count from Southborough for FY19 went from 20 to 22 students, and this along with the Districts total expenses increased the Town’s assessment by \$32,000. The average increase for the past 5 years across all member towns is 3.43%.



NORFOLK COUNTY AGRICULTURAL HIGH SCHOOL

Mission Statement

The Norfolk County Agricultural High School uniquely provides an academic and agricultural science vocational experience, with hands-on learning for passionate students from diverse communities. Supported by an inclusive community, students are prepared for college, work, or public service in their chosen career path. Students leave with the skills and confidence to succeed in all future endeavors.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	43,600	0	0	-100%

Highlights of budget

We have been notified by the Superintendent of Schools that no applications have been made by a Southborough student to attend Norfolk County Agricultural High School next year, and therefore the budget has been reduced accordingly. Current tuition is \$22,200, which does not include the cost of transportation. Southborough has not had a student attend Norfolk County since Fiscal Year 2010.



ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT COMMITTEE

Mission Statement

The Economic Development Committee, appointed by the Board of Selectmen, serves in an advisory capacity and leadership role to provide recommendations about areas that impact all aspects of Economic Development as outlined in the Town's 2008 Master Plan. Key to EDC efforts is to work closely with the Town's leadership and residents to retain and attract businesses that will expand and strengthen our business tax base while preserving the character and charm of Southborough. This will help the Town reduce its reliance on residential taxes and enhance the Town's quality of life.

The EDC is composed of several committee members and includes a member of the Board of Selectmen, Town Administrator, Town Planner, and individuals who represent a cross section of business owners and leaders that understand the unique requirements of implementing the economic development goals of our Town's 2008 Master Plan and the findings learned from the Town's Economic Development Self-Assessment Tool.

It is the goal of the EDC to encourage the continued development of the Town's industrial and commercial tax base by refining internal organizational structures, processes, and resources to effectively support economic development initiatives.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	0.5	0.5	0.5	0.5

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
33,976	34,693	39,620	38,540	38,540	-2.73 %

Highlights of budget

The Economic Development Committee (EDC) was created in FY14 by the Board of Selectmen, and first received funding in FY15. For FY19, salaries have been changed to reflect the normal SAP approved increase for employees. For non-salary items the budget reduced several line items to reflect conference event adjustments, eliminating the Metrowest Chamber fee, eliminating the USB drives, and reducing training line item requests. During FY18, the EDC Coordinator voluntarily left for another position, and the Department is currently being staffed with the assistance of an outside consultant.

CULTURE AND HUMAN SERVICES

LIBRARY

Mission Statement

The Southborough Library's mission is to be the cultural, educational, and social center for the Town of Southborough. This is achieved by providing materials, programs, space, and services for town residents of all ages. Library programming supports literacy, intellectual curiosity, artistic and cultural interests, and civic awareness, among other pursuits. The library offers the ability for users to connect with each other, with other local libraries throughout the greater Commonwealth, and provides resource sharing within a regional library consortium. Public internet service is provided for card holders and guests in addition to providing free wireless internet access for all users within the library's space.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	8.80	7.40	6.90	7.58

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
441,895	484,295	504,590	520,528	520,528	3.16 %

Highlights of budget

For FY19 the largest change for the Library is the proposed addition of a Assistant Library Director. This position will act as the Director in the Library Director's absence, as well as other duties that have been defined. The position was created in a joint effort by the Director, the Trustees, and the Personnel Board, which ultimately approved the new position. Part of this new position has been offset with reductions in other part time budgeted hours, and the total salary increase of 3.7% reflects the funding of the position. On the non-salary side, the C/W Mars membership assessment is increasing for FY19. Also, the educational supplies line item is set at 19% of the budget per the State annually, and this budget reflects that increase. The total non-salary increase is approximately \$2,100.

MEMORIAL DAY

Mission Statement

The budget supports Memorial Day services in May of each year, which serves to honor and remember our veterans in a thoughtful and respectful manner.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,600	2,950	3,050	3,150	3,150	3.28 %

Highlights of budget

The FY19 budget has increased slightly from last year in the amount of \$100, due to the increase in the cost of flags, poles, and brackets used to mark the gravesites of our Veterans for Memorial Day services.

HISTORICAL COMMISSION

Mission Statement

The Southborough Historical Commission serves as the town’s official body for administering the National Historic Preservation Act of 1966. The commission is the only Town of Southborough authority charged with town-wide preservation responsibilities. The Southborough Historical Commission believes that preserving our historic resources contributes to Southborough's neighborhoods, economy, and our character.

The responsibilities of the Commission include updating and maintaining an inventory of historic assets, including houses, barns and outbuildings, commercial buildings, public building, cemeteries, monuments, and neighborhoods; and protecting the above-named assets from neglect, deterioration, demolition, and development.

Budget History

FY 2016	FY 2017	FY2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
990	1,115	3,500	3,500	3,500	0.00%

Highlights of budget

The recommended FY19 budget for the Historical Commission has no change from the previous year.. The total budget represents purchasing small supplies, historical survey updates, outreach/education, miscellaneous mailing, and web maintenance. The historical survey updating and outreach items account for approximately 64% of this request.

VETERAN’S SERVICES

Mission Statement

The mission of Veterans' Services is to inform and assist all veterans, their dependents, widows and surviving children in securing all benefits to which they may be entitled. Veterans' Services aids and assists all veterans in understanding benefits, assists in the application process, requests hearings before government boards and acquaints veterans with laws, rules and regulations relative to benefits. Veterans' Services also directs and/or accompanies veterans to local and regional veteran hospitals and clinics.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
29,852	36,684	50,975	51,060	51,060	0.17%

Highlights of budget

The Veterans’ Agent receives an annual stipend for the services he provides to the Veterans living in Southborough. The FY19 recommended budget is slightly higher than the FY18 budget due to a request for some minor funding for Veteran Agent coverage during times of vacation, etc.. A portion of these Veterans’ Benefits are reimbursable from the State on an annual basis. The Commonwealth reimburses the Town 75% of payments to beneficiaries. The number of beneficiaries varies from year to year; typically it has been 2-3 beneficiaries. The Veterans’ Agent has a wide range of other duties, from interacting with Federal and State agencies to being responsible for the compliance of various state regulations to apply for and receive reimbursements.

COUNCIL ON AGING

Mission Statement

The mission of the COA is to advance the well-being of the senior population in the town of Southborough through policy making and advocacy. In addition to supporting the Senior Center and the Friends of the COA, the COA is a municipal board which focuses on the promotion of community interest that enhances the dignity and interests of Southborough Seniors. The Senior Center provides programs, activities, and services to support the mission of the Council on Aging.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	3.6	3.7	3.85	3.85

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
280,893	287,225	303,733	316,269	316,269	4.13 %

Highlights of budget

For FY19 the salary request is increasing \$10,746 or 4.4%. This reflects approved increases per the Salary Administration Plan, as well as a grade adjustment that occurred during FY18 for several employees in the Department based on Personnel Board approval. For non-salaries, the increase being requested is \$1,790 or 3%. This is due mostly to in-state travel, supplies, and some programs that are estimated to increase in cost.

YOUTH AND FAMILY SERVICES

Mission Statement

SYFS is a mental health and human service resource for the people of Southborough. The department provides counseling services to residents of all ages, including crisis intervention and traumatic incident support. They also provide prevention and early intervention programs to help youngsters develop the qualities and skills that will keep them emotionally healthy. The department provides a resource for families experiencing financial need, including holiday drives, camperships, an emergency fund, and help accessing other resources such as fuel assistance. They also provide community events designed to encourage and reinforce positive family time, including a Halloween Party, summer concert series, and Southborough Unscheduled. In addition, we provide consultation, information and referrals around mental health, youth, and family issues.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	2.0	2.19	2.19	2.19

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
141,308	141,985	146,954	151,461	151,461	3.07%

Highlights of budget

For FY19 the Youth and Family budget is requesting an overall increase of \$4,507 or slightly over 3%. For salaries, longevity is requested to be increased, as well as the SAP adjustment for the Director as well as the approved annual SAP increases. The Director also requested reducing the contracted services line by \$2,500 and putting that funding towards the Program Coordinator, which she feels is a better strategy in providing counseling services related to the opioid crisis and participating in the Northborough-Southborough Substance Abuse Prevention Coalition, which is an organization that plays an important role in preventative measures regarding substance abuse.

BUILDING AND HEALTH

BUILDING DEPARTMENT

Mission Statement

The Building Department is responsible for ensuring that buildings are constructed and repaired safely and buildings, structures and land are used properly. The Department issues zoning, building, electrical, gas and plumbing permits that allow the construction, reconstruction, repair, alteration and demolition of buildings and structures as well as the installation of equipment. The Department annually inspects restaurants, lodgings and other places of assembly. The Building Department enforces the State Building Code and the Southborough By-Laws.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	1.68	2.0	2.0	2.0

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
116,241	134,650	139,074	141,476	141,476	1.73 %

Highlights of budget

For FY19 the funding request is \$2,402 higher than FY18. This is due to the approved annual salary and longevity increases, except for \$200 that is being requested for office supplies.

ELECTED BOARD OF HEALTH

Mission Statement

Board of Health members are elected by the voters for three-year, staggered terms. Each of the three elected Board members receive a yearly stipend of \$150. Their duties are to attend all Board meetings (12 to 15 per year), to respond to emergency calls when staff are not available (i.e. truck roll overs with food products, embargo of contents, etc.), attend meetings of the Statewide Association and become certified by the Massachusetts Associated Boards of Health. The Board members also organize and participate in health forums, panels and other activities associated with good public health protection and public awareness.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
300	300	450	450	450	0.00%

Highlights of budget

Board of Health members receive a small stipend annually for their service. The stipend has not changed from the previous year.

BOARD OF HEALTH

Mission Statement

Under Massachusetts General Laws, Boards of Health are designated as Administrative Agencies of the Commonwealth, and must enforce numerous State Codes, Laws and Statutes. It can also create its own Regulations and Town Meeting can create By-Laws for it to enforce. The Board also coordinates a few of its activities with several Town Committees as well as other town Boards and Commissions.

Most of the Board's activities are divided into several broad areas, such as Environmental Protection (State Title 5 Code Enforcement, Water Pollution Control, and Betterment Loan Programs for on-site septic systems), and Public Health Protection thru administration of vaccination clinics, and following up on communicable disease cases.

The Board, in coordination with the Fire Department and Police Department, is primarily responsible for preparing the Town's Emergency response and Shelter plans. Keeping these plans and documents current allows the Town to be eligible and has provided the town with funds from FEMA and MEMA, The State's Emergency Preparedness Agency, as well as other programs.

The Board's staff enforce all Local (State Mandated) Sanitary Codes, such as Housing, Food Establishment, public and semi-public pools, private summer camp programs, and certain nuisance activities. The Board enforces its Tobacco Control Regulations, and has begun to get involved in Regional Public Health protection issues and regional public health planning and management.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	0.6	0.6	0.6	0.6

Budget History

FY 2016	FY 2017	FY2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
147,863	151,075	156,978	162,883	162,883	3.76 %

Highlights of budget

For FY19, employee training is increased because several Public Health Nursing and Public Health Sanitary Certifications have proposed cost increases for upcoming seminars, workshops and conferences. Attendance is required to receive certification credits. Also in the non-salary area, wireless phones are increased due to the cost of cell phones for the Public Health Director and Public Health Nurse. The state, through the Emergency Preparedness Region 4AB (State Dept. of Public Health), was paying these monthly fees but the Board of Health will no longer be receiving reimbursement for cell phones. In the salary area, normal wage increases approved by contract and SAP and an increased longevity are part of the requested FY19 increase of approximately \$2,700.



RECREATION

RECREATION

Mission Statement

Southborough Recreation promises to offer fun and affordable programs for individuals of all ages. The Department strives to satisfy the needs and interests of residents and visitors, providing each person with the opportunity to engage in a variety of enriching leisure activities, special events and culturally and educationally stimulating programs. Through such experiences, participants will be able to make constructive use of leisure time, involve themselves in the community and contribute to positive physical and mental health.

Staffing History

Fiscal Year	2016	2017	2018	2019
# of employees (FTE)	2.5	2.5	2.5	2.5

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
118,571	130,490	132,206	138,410	138,410	4.69 %

Highlights of budget

Personnel expenses comprise the majority of the Recreation budget. The FY19 budget includes anticipated increases for the employees per the SAP. Most of the department’s programs and activities are funded out of the Recreation revolving fund, which is funded by receipts from programming. The request to fund the annual 9-11 Field payment to DCR out of General Fund revenues, rather than the 9-11 Field revolving fund, was included in this recommendation for the 3rd year. The amount is \$9,900 and will be paid to the state per the agreement. At time of writing, the balance in the 9-11 fund is approximately \$121,000.

BENEFITS

HEALTH INSURANCE

Mission Statement

The Town of Southborough offers health insurance benefits to all of its active and retired employees. The plan is funded 75% by the Town, and 25% by the employee. The Town currently offers both Tufts and Fallon plans, as well as Senior plans more tailored to the needs of our retired employees.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,653,940	4,045,173	4,618,967	4,767,440	4,767,440	3.21 %

Highlights of budget

Health insurance comprises a large percentage of the Benefits budget (over 63%), as well as the overall operational budget (8.86%). Changes were made in FY15 to reduce health costs, including changes in plan design agreed to by the labor unions and non-union employees. The Town’s claims experience improved significantly this year, and although initial estimates were about a 9% premium increase through claims review, this was adjusted down to 4.9% for Fallon and 2.25% for Tufts. (Note the plan year runs by fiscal year, and plan negotiations can occur from January to April.) There are approximately 256 subscribers on the Town’s active employee plans.

OTHER BENEFITS

Mission Statement

Other Benefits encompasses insurance coverages for our employees (Police and Fire Accident and Worker’s Compensation), Retirement, Life and Dental insurances, and unemployment payments. The annual payment into the OPEB trust fund to offset the Town’s liability for retiree’s benefits is also included in this budget. Life and Dental insurance plans are funded 50-50 between the Town and the employee.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,406,699	2,531,911	2,660,324	2,886,531	2,886,531	8.50 %

Highlights of budget

The FY19 budget recommendation contains a net 12% increase in the various premiums for worker's compensation insurance, a 4.9% increase for dental insurance premiums, and a 10% increase in the Town's retirement assessment from Worcester County Retirement. Life insurance is budgeted to have no rate increase, however enrollment will reduce the line item by 2.2% from last year. The retirement assessment is the largest line item in this grouping with an expense estimated at just over \$1.7 million. The budget also contains a \$250,000 payment into the Town's OPEB trust fund, the fifth year we have funded this Trust account for future health expenses.

LIABILITY INSURANCE

Mission Statement

Liability Insurance encompasses all of the insurance coverages for the Town's buildings, properties, and fleets. We maintain these insurances through MIIA (Massachusetts Interlocal Insurance Association), which provides stable rates to municipalities, as well as annual discounts earned through free training and educational seminars.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
221,256	249,495	251,640	263,131	263,131	4.57 %

Highlights of budget

The recommended FY19 budget includes a 5.0% increase in the premium for our liability insurance. Under the direction of the Assistant Town Administrator, departments take advantage of free workshops and training opportunities, which results in premium reductions in excess of \$30,000 annually.

COURT JUDGMENTS

Mission Statement

Court judgments are obligations that are required to be funded by the Town. These are fairly rare, but do occur on occasion.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
213,831	215,948	220,000	220,000	220,000	0.00%

Highlights of budget

In 2010, the Town of Northborough filed a lawsuit against the Regional School District and the Town of Southborough, seeking recovery of money and interest with respect to reimbursements from the State for renovations at Algonquin Regional High School. Reimbursements from the State were allocated by the School District pursuant to the Regional Agreement, which was based on the number of students from each town attending the shared high school. After the project was underway, the State Legislature amended Chapter 70B and provided a different payment allocation which takes into account a community's relative wealth and property values.

The Superior Court recently ruled that the formula in Chapter 70B, and not the Regional Agreement, should have controlled the method of reimbursement. Under the Chapter 70B reimbursement formula, the Town of Southborough was credited with approximately \$1.7 million that should have been allocated to Northborough. As a result, the Court entered judgment against the actions taken by the Regional School District, thus obligating Southborough to reimburse Northborough that amount.

Northborough also sought interest on the reimbursements from the date(s) of the payments, going back seven years. The Court ruled in our favor and against such an interest calculation, and also ruled against Northborough in their request for an immediate, one-time, lump sum payment. The Court opined that the payback could occur over a period of eight years, which will allow Southborough to pay its obligation through retiring debt service and limit the impact on departmental operations. The proposed FY19 budget reflects **Year 4** of this eight-year obligation.

CAPITAL

CAPITAL

The Capital department was established last year, in an attempt to include those capital items that are replaced on a regular basis. Whereas a capital item purchased in an article can be carried for more than one fiscal year, capital items within the department must be purchased within the same fiscal year that the funding is voted. It does not allow funding to languish in an article unspent for several years, or require a subsequent vote to close out an article with unspent funds.

Budget History

FY 2016	FY 2017	FY 2018	FY 2019	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
485,668	417,808	66,417	326,515	326,515	491.7%

Highlights of budget

In FY2018, the following capital items were included in the operating budget:

	Department	Item	Total	Funding Source
A.	Police	Police Cruisers – SUV (2)	\$81,954	General Fund
B.	Police	Taser Replacements	\$ 1,440	General Fund
C.	Town Clerk	Election Devices (4)	\$24,000	General Fund

For Fiscal Year 2019, the Capital Committee, comprised of the Town Administrator, Finance Director, and Town Accountant, met with Departments to review their capital needs based on the Town’s Capital Plan. After much discussion, the following capital items are recommended to be included in the Capital department:

	Department	Item	Total	Funding Source
A.	Police	Police Cruiser – SUV	\$ 45,075	General Fund
B.	Police	Taser Annual Replacement Plan	\$ 1,440	General Fund
C.	MIS	Permit system	\$ 10,000	General Fund
D.	Fire	Ambulance	\$270,000	Ambulance Fund

A. The new marked SUV Ford Explorer requested in the Capital Budget for Fiscal Year 2019 will arrive sometime in September/October of 2018. It will replace a front line unit which will be taken off front line patrol

duty and transitioned to back up patrol units/Court Transport/Detail Cars. The unit moving off the front line is a 2014 Ford Explorer SUV (Current mileage of 103,736);

B. This is the continuation of a plan put into effect for FY16 that is a five-year replacement and maintenance plan for six Tasers, along with the extended warranties for this equipment;

C. The new permit tracking system would allow for the continued processing of permits and licenses for Building and Fire, while also allowing the addition of Board of Health, Planning/Conservation, and Selectmen. The annual support costs will continue to be offset by the technology fee in Building and Fire;

D. The Fire Department second ambulance is a 2008 Ford/Horton with 40,000 miles and will be 10+ years old by the time it is replaced and put into service. This will keep within the 10 year replacement of each ambulance. The ambulance will be purchased using the receipts from ambulance billing.

The following items were either removed or deferred to future years:

1. DPW: Collapsed Culvert - \$40,000.

Has been deferred to the Fiscal Year 2020 budget. The culvert on Northborough Road collapsed. The design and permitting has been done to replace the culvert. This amount will fund the purchase of the culvert sections and the excavator rental to install the replacement culvert. In FY2016, the section of road was paved and temporarily repaired. The DPW Superintendent has determined that the temporary repair is holding, and that the permanent repair work can be held off until FY20.

2. Facilities: Cordaville Hall Storage Sheds - \$16,500.

Has been deferred to the Fiscal Year 2020 budget. The current storage options are working for the immediate future, and the procurement of the storage sheds, including cost and vendor(s), will be reviewed.

3. Library: Interior Renovations (Floors & Painting) - \$95,000.

Has been deferred to the Fiscal Year 2020 budget. It was determined that the investigation into the water infiltrating the building should be completed and the issue rectified before funds are spent on carpeting and paint.

4. DPW: EPA Storm Water Permit Work - \$150,000.

Will be re-evaluated in Fiscal Year 2020. Based on conversations with water consultants, and the fact that the regulations surrounding these new EPA requirements are not yet finalized, it did not seem prudent to tie up funds that would in all likelihood be returned to the General Fund at the end of the fiscal year unspent.

5. Town House: Digital Preservation - \$25,000.

Has been deferred to the Fiscal Year 2020 budget. The Town received a Community Compact grant in 2016 for digital preservation of our existing files and records. Unfortunately, the grant could only be used for a study, and not for implementation expenses. There are a significant amount of records and documents in the basement of the Town House that should be better preserved to ensure that they are not lost to time and the elements. We will continue to pursue other funding opportunities moving forward, as well as re-evaluating this project in future fiscal years.

6. Town House: Replacement Copier - \$9,000.

Has been deferred to the Fiscal Year 2020 budget. This copier would replace the copier on the second floor of the Town House that serves multiple departments. We will explore funding options for replacing and/or consolidating this unit in a future fiscal year.

REVIEW OF WARRANT ARTICLES

A. Annual articles

The warrant for the Annual Town Meeting, to be held this year on Tuesday, April 9, 2018, contains 36 articles. Of those thirty-six articles, several of them are articles that are voted annually because the law requires that they be voted or reauthorized by Town Meeting each year (inclusive of budget article and capital request articles).

B. Other articles

Other notable articles include:

- **Accept new MGL to index senior tax work-off eligibility.** The original Mass. General Law (MGL) that set the eligibility limits for senior tax work-off duties to reduce property tax liabilities has been updated. This article would apply a COLA adjustment to the annual income and asset limits that are used to determine eligibility, thereby eliminating the need to revisit this issue every few years to manually increase these same limits.
- **The Community Preservation Committee is asking for funding for seven projects.** In addition to the annual administrative article, the CPC has articles to fund: (1) the annual payment of principal and interest for Preservation Restriction of Burnett House; (2) the restoration of the Old Burial Ground; (3) the restoration of the Library façade; (4) the acquisition of 0 Rockpoint Road for open space; (5) the Conservation Restriction endowment costs for the Golf Course property; (6) new access and parking for the Golf Course, as well as some course restoration as a result of the Public Safety construction; and (7) an Audubon program for the Golf Course.
- **The Recreation Commission is seeking funding for several projects.** These include repairs to Kallander Field, Trottier School track and Dipietri Field, design work for Lundblad Field, and a turf field at Neary School. Due to the proposed financial commitment for these items, the funds would have to be borrowed, likely for a period of five years. The article is a first step based on a recently-completed study of the Town's recreational facilities, and the programs that they support.
- **Funding for relocation of the Golf Course clubhouse.** The Selectmen and Golf Committee are seeking funding to relocate the clubhouse at the Golf Course, as its present location is part of the future location of the new Public Safety Facility. The funding would be to relocate the clubhouse and reconnect it to all utilities. The funds for this article would have to be borrowed, likely for a period of five years.

- **Three articles that clarify how Town Meeting operates.** The first article is to create a consent agenda, much like the current Selectmen’s meetings, where the Moderator can bundle those articles that are routine and do not generate discussion. Those articles on the consent agenda can be dispatched with one vote. The intention is to speed up the Town Meeting process. The second and third articles clarify how and when a motion to reconsider an article can be made. This issue has caused confusion at recent Town Meetings. One article attempts to remove any ambiguity in the language, while the other seeks to prohibit the reconsideration of an article altogether.
- **Update to Personnel (SAP) bylaw.** Each year, the Personnel Board makes minor adjustments to the bylaw in response to changes in State and/or Federal law or employment studies. This year, the Personnel Board worked with the Town’s Labor Counsel to address consistency and redundancy issues in the bylaw, as well as making minor revisions to the classification of existing positions.
- **Article for capital budget items.** In addition to the Capital department, there are several capital items that are not on a regular replacement schedule. All items are recommended to be paid for by available funds. Below is a description of each item and their intended funding source.

	Department	Item	Total	Funding Source
A.	MIS	Private Fiber Line to Cordaville Road	\$ 30,000	General Fund
B.	MIS	Upgrade Library Phone System	\$ 8,000	General Fund
C.	Facilities	Replace Air Compressor Unit	\$ 12,500	General Fund
D.	Library	Engineering for Drainage/Waterproofing	\$ 15,000	General Fund
E.	Facilities	Town House ADA updates	\$ 25,000	General Fund
F.	DPW	Replace Transfer Station trailer	\$ 55,000	General Fund
G.	DPW	Sidewalk Plow/Snowblower/Sweeper	\$ 160,000	General Fund
H.	DPW	Replace Radio System	\$ 165,000	General/ Water Fund
I.	DPW	Repaving of Town House Parking Lot	\$ 150,000	General Fund
J.	DPW	Road Maintenance	\$ 400,000	General Fund
K.	Emergency Mgmt.	Message Board	\$ 14,500	Ambulance Fund

- A. There is currently a leased Fiber Optic service connecting these 2 buildings with data transfer speeds limited to 100Mbps. This service is provided at a cost of \$450 per month. By installing private fiber, the Town can realize faster connection speeds between the 2 buildings as well as reduce the monthly operating expenses;
- B. This request will allow for the Library phone system to be upgraded and joined to the ShoreTel VoIP system currently utilized by all other departments. The existing phone system at the Library has just recently come out of warranty and inclusion in the ShoreTel system will allow for centralized management;
- C. This will provide the funds needed to purchase a new air compressor and dryer unit to replace the existing 40+ year old air compressor unit which is used to power various pneumatic tools and devices at the Southborough DPW;
- D. This will provide the funds needed for the purpose of identifying and evaluating corrective actions related to eliminating the ongoing issue of water infiltration in the lower level of the Southborough Library;
- E. This will provide funds to address the service counters on the first floor of the Town House, which do not conform to ADA requirements. In order to be cost-effective, Facilities will work with the State Prison for the woodworking products, similar to those done for the furniture in the Meeting Room;
- F. This provides funds to replace a 2004 trailer. The trailers are used to transport the solid waste collected at the Transfer Station to Wheelabrator in Millbury for disposal;
- G. This vehicle is replacing the 1989 trackless machine. The vehicle being bought comes with a plow, snow blower and sidewalk sweeper attachments. The DPW already has a compatible mower attachment for machine. This purchase gives the DPW the additional ability to rent roadwork attachments such as asphalt planers, asphalt reclaimers and infrared systems;
- H. The current DPW radios are low frequency. They are not compatible with Fire and Police systems and are no longer supported by our radio manufacturer. This article will replace all of the DPW radios, install a repeater and a base station at the DPW;
- I. Funds will be used to regrade and pave the Town House parking lot to repair the septic system replacement areas and improve drainage in the lot and driveways;
- J. This will provide funding for road and sidewalk repair and maintenance, to be used in conjunction with the annual allotment of Chapter 90 funding from the State;
- K. The current unit is over 10 years old, and is showing rust and corrosion from weather exposure. Many of the original components have been replaced over the past six years. It has been used by Emergency Management, on behalf of other Town departments, to display informational messages for Town events and weather emergencies.

CURRENT ISSUES

As in any year, there are several issues that we are currently reviewing and planning for which will have some level of impact on the Town and/or the Town budget in the coming years. How we address them will determine what adjustments we may need to make to our operational and capital budgets.

1. **Public Safety Facility:** In May of 2018 it is anticipated to issue permanent notes of \$7,760,000 for 29 years for construction of the Public Safety project. The payments on this loan will begin in FY19. As construction progresses, further “short term temporary” notes will be issued. It is anticipated that as early as FY21, payments on the remaining approximately \$19.8 million will begin, although this could vary by a year or two. It is this reason the Town must be very cautious in acquiring new debt, as not only could levy limits be compromised but also tax rate increases could become untenable, thereby requiring reductions in services.

2. **Health insurance:** Benefit costs for our employees make up a significant portion of our expense budget each year. It is the second largest expense category after Education. Overall, the Town has done a good job of keeping annual increases in rates below 9%, when other communities are routinely facing 14% rate increases. However, these costs continue to rise each year. We have made adjustments to our health plan design, which helped to contain costs for the past five years. But it is highly likely that we will have to explore new options for cost containment beginning next year. The first is our health insurance providers, Tufts and Fallon. The Town currently has a two-plan system for active employees; employees can choose which provider matches up best with their medical needs. We have begun conversations with both the School and the Town of Northborough about a collaborative relationship with a single health insurance provider for all three groups, to gain a certain economy of scale. The second issue is our contribution rate. Currently, the Town pays for 75% of the cost of health insurance for active and retired employees, with the employee picking up the remaining 25%. Shifting the percentages over time would reduce the Town’s share of the cost. This issue will be broached in the coming year when the Town’s collective bargaining agreements are all set to expire. Whether it is one or both of these actions, a blending of the two, or another avenue yet unidentified, we need to find effective ways to control costs of employee benefits.

3. **Revenue:** FY17 began a flattening of our revenue stream, both locally and at the State level. State revenue, more commonly referred to as Local Aid, has been increasing minimally for the past several years. For FY19, the proposed 1% increase in our Unrestricted General Government Accounts equals \$30,000, which is then offset in part by increases in State charges. Large building projects, such as Madison Place, have driven our new growth over the years, which provides additional tax revenue. There are no such projects, either in the planning or implementation stages, that can sustain the new growth numbers of past years. Park Central will be a possible project that may yield some new growth and new tax dollars, however the project is unlikely to come to fruition in the foreseeable future. As

such, our new growth estimates dropped off in FY17, and will stay there absent any new development. This is a cautionary note when it comes to adding new employees and new programs moving forward. Not only do new positions drive up health insurance costs in addition to salaries, they also increase liabilities in future health insurance expenses and retirement costs. As a Town, we need to be cognizant of these facts when we look to add more personnel, or add new programming to the operational budget. We, as a Finance team, will continue to search for new sources of revenue and/or ways to accentuate existing ones. Significant operational items, such as the transfer station, should be finely reviewed to determine if either rates should be adjusted or the Town move away from this direct service so that funds can be freed up to offset future costs such as debt and/or to assist in minimizing tax rate increases. The Town and Schools should take every opportunity to review operational services that may increase efficiency or realize savings, either through stand-alone or collaborative approaches.

4. **Enterprise Funds:** There have been discussions at the Board of Selectmen level about establishing enterprise funds for some of our services. Enterprise funds are intended to operate within the limitations of the revenues that they generate. In some instances, enterprise funds are subsidized in part by funds from the General Fund. While these discussions began too late to be implemented for the FY19 budget year, I believe that the table has been set for these issues to be explored and/or implemented for Fiscal Year 2020. The departments and/or uses that have been mentioned as potential enterprise funds are Water, Ambulance, and Recreation.

5. **Transfer Station:** In the final stages of the budget discussions this year, the topic of how to fund the transfer station came up. Answers ranged from putting the service partially on the tax rate, to changing the way that the Town handles its trash and recycling altogether. The Selectmen did agree to eliminate the early payment discount for transfer station stickers for FY19 in order to avoid additional cuts in personnel and services in the FY19 budget. However, with sizeable capital expenses planned for the Transfer Station in the next few years, the Selectmen will be engaging with the Public Works Planning Board on the future of the service, and implementing a more stable funding structure.

CLOSING

In conclusion, I would like to thank all Town departments, employees, boards and committees for their collective efforts in making the community an attractive and desirable place to live. The work that we do today sets the foundation for tomorrow, and will pay it forward for generations to come. Generating and debating ideas and financial priorities for our community annually is an important and critical function.

A thank you to all the Committees, Department Heads, and supporting staff who make an important contribution to our efforts in moving the budget and Town Meeting forward. It is an arduous process, I agree, but a necessary one to evaluate the needs of our Town, and how we will support those functions.

Lastly, I wish to thank the School Department and the Superintendent for working in a collaborative effort in developing the budget and for exploring ways to work closely together for the common good. It is encouraging to have a relationship that focuses more on the common good than any single department.

It is my hope that we can all continue to work together to maintain a wonderful Town for the residents, and to continually strive to improve in all our services that we offer.

APPENDICES

Town Capital Plan

DEPT	ITEM	FY2019	FY2020	FY2021	FY2022	FY2023
IT Dept	Private Fiber Town House - Cordaville Road	30,000				
IT Dept	Permit System - Fire, Building, Inspection Services	10,000				
IT Dept	Replacement Copier - 2nd Floor Town Hall		9,000			
IT Dept	Upgraded Phone System - Library	8,000				
IT Dept	Private Fiber Town House - Library		30,000			
Library	Building Design Funding for Renovation		75,000			
Facilities	Cordaville Hall - Storage Sheds		16,500			
Facilities	Cordaville Hall - Study/Design Work for Bldng Add's	30,000				
Facilities	D.P.W. Garage - New Air Compressor/ Dryer Unit	12,500				
Facilities	D.P.W. Garage - Epoxy Mechanic's Bay Floor and Paint Bay		45,000			
Facilities	Library: Drainage/Water Proofing (Engineering and Install) Basement	15,000	100,000			
Facilities	South Union School - Exterior Painting and Maintenance/Repairs		50,000			
Facilities	Flagg School/Historic Museum - Vermiculite insulation Removal		17,500			
Facilities	Town House - Interior Renovations and New Furniture	25,000	100,000			
Facilities	Cordaville Hall - Replace/Upgrade Fire Alarm System			30,000		
Facilities	D.P.W. Office - New Floor Coverings		12,000			
Facilities	Library - Interior Renovations, Floor Coverings and Painting		95,000			
Facilities	Library - New Roof (Engineering and Installation)		275,000			
Facilities	Cordaville Hall - Building Additions/Renovations/System Upgrades			475,000		
Facilities	Cordaville Hall - Repaint Building			35,000		
Facilities	D.P.W. Garage - New Overhead Doors			120,000		
Facilities	D.P.W. Office Building - Recoat Roof			65,000		
Facilities	Cordaville Hall - Meeting Room Sound System Upgrades				30,000	
Facilities	South Union School - Rebuild Chimneys				140,000	
Facilities	D.P.W. Annex - New Roof (Engineering and Installation)					70,000
Facilities	Town House - Exterior Renovation Work					500,000
Fire	Thermal Imaging Cameras				30,000	
Fire	Breathing Air Compressor				60,000	
Fire	Pick-up Truck			60,000		
Fire	Chief Vehicle C20					55,000
Police	Chief Vehicle / Cruisers	45,075	90,150	90,149	45,074	90,149
Police	DVR - Dept Surveillance				7,000	
Police	Tasers	1,440	1,440	2,000	2,000	2,000
Police	Pistols - Glock (24)		6,000			
DPW	35,000 GVW Cab & Chassis use old sander			150,000		150,000
DPW	Large Truck & Equipment Body Work		10,000	10,000		
DPW	Trailer for Transfer Station	55,000				
DPW	Diesel Pick Up (Service Body) (Highway)			65,000		
DPW	Utility Dump Truck & Plow					125,000
DPW	Utility/Service/Dump & Plow (Grounds)				75,000	
DPW	Utility/Service/Dump & Plow (Highway)				125,000	
DPW	Cat Backhoe		225,000			
DPW	Replace 4 Plows & 3 Plows		50,000	40,000		
DPW	Northboro Road Culvert		50,000			
DPW	Sidewalk plow, snow blower, sweeper	160,000				
DPW	Radio System	130,000				
DPW	Town House Lot and other parking downtown	150,000				
DPW	Art Center and Library Parking Lots				150,000	
DPW	New EPA Storm Water Permit Work		150,000	150,000		
DPW	Other DPW Work (based on 9 Cord removal)					550,000
DPW	Sidewalk Install and Replacements				200,000	200,000
DPW	Road Maintenance					
	TOTALS	1,072,015	1,857,590	1,742,149	1,314,074	2,192,149

Capital Appropriations - General Fund (does not include bonded projects)

School Capital Plan

WORK ITEM	Amount	FY 2019	FY 2020	FY 2021	FY 2022	FY 23
FINN ELEMENTARY SCHOOL						
New split system for server room	\$20,000	\$20,000				
Playground Upgrades	\$40,000		\$40,000			
Mechanical Systems Rooftops	\$50,000			\$50,000		
Boilers	\$325,000				\$325,000	
Finn capital total	\$478,139	\$20,000	\$40,000	\$50,000	\$325,000	\$0
WOODWARD ELEMENTARY SCHOOL						
Interior Painting	\$40,000	\$5,000	\$5,000	\$5,000	\$5,000	
Additional drainage work behind building	\$15,000		\$15,000			
New carpeting in carpeted areas	\$25,000			\$25,000		
Landscaping and walkway at rear	\$15,000	\$15,000				
Septic System	\$40,000					\$40,000
Gym floor sanding to natural	\$15,000	\$15,000				
Woodward capital total	\$150,000	\$35,000	\$20,000	\$30,000	\$5,000	\$40,000
NEARY ELEMENTARY SCHOOL						
Replace Windows throughout school	\$600,000					\$600,000
Replace Asbestos floors	\$175,000					\$175,000
Patch and repair the parking lot	\$158,000		\$75,000		\$75,000	
Carpet replacement in all areas	\$34,700			\$15,000		
New ceiling UV's in hallways	\$40,000					\$40,000
Replace hot water circulating pumps	\$12,000	\$12,000				
Modular classrooms repair/remove	\$25,000		\$17,000			
Septic system	\$40,000			\$40,000		
Interior Painting Throughout School	\$30,000	\$10,000	\$10,000	\$10,000		
Remove and replace storage building	\$20,000	\$20,000				
Weatherization	\$20,000					\$20,000
Neary capital total	\$1,174,700	\$42,000	\$102,000	\$65,000	\$75,000	\$835,000
TROTTIER MIDDLE SCHOOL						
Roofing replacement over time	\$85,000	\$15,000	\$15,000	\$15,000		
Septic repairs	\$75,000	\$25,000				\$50,000
Sidewalk Replacements	\$25,000					\$25,000
Outside basketball court replacement	\$25,000				\$25,000	
Track resurfacing	\$150,000	\$150,000				
Parking lot driveway repairs reclamation	\$75,000			\$75,000		
Mechanical Systems Rooftops	\$125,000					\$125,000
Outside Landscaping Improvements	\$40,000	\$10,000	\$10,000	\$10,000	\$10,000	
Trottier capital total	\$821,855	\$200,000	\$25,000	\$100,000	\$35,000	\$200,000

Capital totals		FY 19	FY 20	FY 21	FY 22	FY 23
Finn	\$478,139	\$20,000	\$40,000	\$50,000	\$325,000	\$0
Woodward	\$150,000	\$35,000	\$20,000	\$30,000	\$5,000	\$40,000
Neary	\$1,174,700	\$42,000	\$102,000	\$65,000	\$75,000	\$835,000
Trottier	\$821,855	\$200,000	\$25,000	\$100,000	\$35,000	\$200,000
Annual totals		\$297,000	\$187,000	\$245,000	\$440,000	\$1,075,000

5-Year Financial Outlook

	ESTIMATED FY2019	ESTIMATED FY2020	ESTIMATED FY2021	ESTIMATED FY2022	ESTIMATED FY2023	ESTIMATED FY2024
LEVY						
Prior Year Levy Limit	40,989,147	42,463,876	43,925,473	45,423,610	46,959,200	48,533,180
2 ½ % Allowed Increase	1,024,729	1,061,597	1,098,137	1,135,590	1,173,980	1,213,329
New Growth	450,000	400,000	400,000	400,000	400,000	400,000
Capital Exclusion Debt	1,172,906	901,870	2,295,183	2,214,483	2,134,083	1,945,211
LEVY LIMIT	43,636,782	44,827,343	47,718,793	49,173,683	50,667,263	52,091,720
REVENUE						
Local Receipts	3,548,000	3,548,000	3,636,700	3,636,700	3,727,618	3,727,618
Local Aid Net Charges	3,458,037	3,509,908	3,580,106	3,651,708	3,761,259	3,836,484
Local Aid-School Debt Reimb	2,204,304	920,943	920,943	920,943	920,943	0
Other (Ambulance, Trusts, etc)	900,601	682,078	682,547	660,078	660,097	660,116
Free Cash	1,201,684	1,250,000	1,250,000	1,200,000	1,200,000	1,200,000
TOTAL REVENUE	11,312,626	9,910,929	10,070,296	10,069,429	10,269,917	9,424,218
EXPENSES						
Budget - General Government	11,265,049	11,546,675	11,893,075	12,249,868	12,617,364	12,995,885
Budget - Local Schools	28,864,812	29,730,756	30,771,333	31,694,473	32,645,307	33,624,666
Budget - Benefits & Insurances	7,667,102	7,858,780	8,291,012	8,705,563	9,140,841	9,597,883
OPEB Trust Funding	250,000	300,000	300,000	300,000	300,000	300,000
Annual Overlay	400,000	400,000	400,000	400,000	400,000	400,000
Debt Service	3,212,775	1,372,667	1,282,660	1,215,991	1,162,110	98,791
Debt Service Estimated for Approved Projects	771,160	754,213	2,190,623	2,147,251	2,113,879	1,916,508
Capital Articles	1,115,500	1,857,590	1,682,149	1,224,074	2,137,149	1,102,574
Budget Articles	52,000	50,000	75,000	50,000	75,000	50,000
Other - Legal Sett., Tax Title, Debt, Offsets	429,699	292,000	245,000	245,000	255,000	25,000
TOTAL EXPENSES	54,028,097	54,162,681	57,130,853	58,232,220	60,846,650	60,111,307
EXCESS LEVY CAPACITY	921,311	575,590	658,236	1,010,892	90,529	1,404,631

*Does not include proposed Recreation and Golf Course Funding for the FY19 ATM

DEBT SERVICE – FUTURE PRINCIPAL & INTEREST

Project	Amount Authorized	Date Bonded	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
MWRA Title V	397,026	07/24/2003	22,038	22,038	22,487	0	0	0
MWRA Title V	51,493	11/23/2004	2,607	2,607	2,607	2,607	2,607	2,607
MWRA Title V	300,000	12/18/2007	15,000	15,000	15,000	15,000	15,000	15,000
MWRA Title V	250,000	06/13/2012	12,415	12,434	12,453	12,471	12,490	12,509
Middle School	9,500,000	03/12/1998	216,420	0	0	0	0	0
Finn School	9,300,000	11/24/1998	430,844	0	0	0	0	0
Trottier/Finn (1998)	2,950,000	06/20/2000	70,621	0	0	0	0	0
Trottier/Finn (2000)	3,185,000	06/20/2000	77,455	0	0	0	0	0
School Rec. Facility	420,000	06/20/2000	9,112	0	0	0	0	0
Landfill Closure	1,050,000	06/20/2000	25,059	0	0	0	0	0
Trottier/Finn/Woodward	21,211,000	06/01/2003	1,244,400	1,201,800	1,154,200	1,112,400	1,060,900	0
Nearby Renovations 2	450,000	09/01/2008	33,625	32,688	31,719	30,719	29,719	28,703
Nearby Renovations 3	626,000	09/01/2008	46,863	45,550	44,194	42,794	41,394	39,972
Water System Improvements	885,000	09/01/2008	66,613	64,738	62,800	60,800	58,800	56,769
Water Tank Improvements	250,000	02/15/2010	26,031	25,344	0	0	0	0
Water Meter Improvements	380,000	02/15/2010	36,444	35,481	0	0	0	0
Water Main Replacement	3,600,000	05/22/2015	268,515	264,915	261,315	255,915	250,515	243,315
Fire Department Equipment	333,000	02/15/2010	31,512	40,550	0	0	0	0
GROSS Debt			2,635,574	1,763,145	1,606,775	1,532,706	1,471,425	398,875
Future Debt Tax Levy - Approved								
New Public Safety Bldg	7,760,000	May-18	599,800	588,325	576,850	565,375	563,900	542,425
Underground Fuel Tank	525,000	May-18	124,950	120,960	116,970	112,980	108,990	0
Choate Field – Lights	195,000	May-18	46,410	44,928	43,446	41,964	40,482	0
New Public Safety Bldg	19,818,500	May-20	0	0	1,453,357	1,426,932	1,400,507	1,374,083
Total Reimbursement All Sources			771,160	754,213	2,190,623	2,147,251	2,113,879	1,916,508
NET DEBT TO TOWN			3,406,734	2,517,358	3,797,398	3,679,957	3,585,304	2,315,383

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
114 Moderator	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time Salaries	50	0	0	50	50	0.0%
51000-51990 Salaries and Wages	50	0	0	50	50	0.0%
57300 Dues & Memberships	20	35	49	25	25	0.0%
52000-58990 Other Charges and Exp.	20	35	49	25	25	0.0%
TOTAL MODERATOR	70	35	49	75	75	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
121 Elected Board of Selectmen	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries, Part-Time	4,000	4,000	3,800	4,000	4,000	0.0%
51000-51990 Salaries and Wages	4,000	4,000	3,800	4,000	4,000	0.0%
TOTAL ELECTED BOARD OF SELECTMEN	4,000	4,000	3,800	4,000	4,000	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
122 Board of Selectmen	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	315,395	328,487	340,713	353,149	359,297	1.7%
51300 Salaries Overtime	935	2,591	3,483	3,829	0	-100.0%
51450 Longevity	2,200	2,500	1,400	1,800	1,800	0.0%
51460 Deferred Comp/Insurance	0	0	9,532	10,000	9,982	-0.2%
51940 Mileage Stipend	3,500	4,000	4,000	4,000	4,000	0.0%
51000-51990 Salaries and Wages	322,030	337,578	359,128	372,778	375,079	0.6%
52300 Water-Domestic	191	226	215	350	350	0.0%
52450 Maint. Communication Lines	750	1,313	1,613	0	0	0.0%
52460 Repairs & Maint. Office Equip.	3,366	3,489	3,461	4,550	4,550	0.0%
53020 Management Consulting-EAP	2,900	2,900	3,200	3,200	3,200	0.0%
53070 Employee Training Seminars	4,225	2,724	1,964	3,310	3,430	3.6%
53100 Advertising	77	119	269	200	200	0.0%
53420 Postage	14,062	17,119	25,537	18,000	18,000	0.0%
53440 Printing	3,561	3,507	3,054	3,000	3,000	0.0%
53880 Misc. Contracted Services	4,244	310	15,279	4,750	8,350	75.8%
54210 Photocopying Supplies	1,624	1,889	3,155	4,500	4,500	0.0%
54220 Other Office Supplies	1,020	862	909	1,000	1,000	0.0%
54900 Food/Employee Recognition	700	365	760	1,000	1,000	0.0%
55470 Miscellaneous-Other Charges	3,607	0	21	500	500	0.0%
57100 In-State Travel	2,571	1,120	2,405	5,420	5,620	3.7%
57200 Out-of-state Travel	0	1,579	1,079	1,450	1,450	0.0%
57300 Dues & Memberships	3,549	3,200	3,394	4,203	4,294	2.2%
52000-58990 Other Charges and Expenses	46,446	40,722	66,313	55,433	59,444	7.2%
TOTAL BOARD OF SELECTMEN	368,476	378,300	425,441	428,211	434,523	1.5%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
131 Advisory Committee	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53880 Misc Contracted Services	0	0	670	1,000	500	-50.0%
54210 Photocopying Office Supplies	0	0	0	30	30	0.0%
57300 Dues & Memberships	276	176	231	276	276	0.0%
52000-58990 Other Charges and Exp.	276	176	901	1,306	806	-38.3%
TOTAL ADVISORY COMMITTEE	276	176	901	1,306	806	-38.3%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
132 Reserve Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57840 Reserve Fund Approp.	150,000	137,528	150,000	150,000	200,000	33.3%
52000-58990 Other Charges and Expenses	150,000	137,528	150,000	150,000	200,000	33.3%
TOTAL RESERVE FUND	150,000	137,528	150,000	150,000	200,000	33.3%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
135 Town Accountant	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	129,495	136,288	140,715	144,144	146,238	1.5%
51450 Longevity	600	700	1,100	1,100	1,100	0.0%
51000-51990 Salaries and Wages	130,095	136,988	141,815	145,244	147,338	1.4%
53070 Employee Training Seminars	530	850	462	895	1,850	106.7%
54220 Other Office Supplies	1,001	85	331	500	350	-30.0%
57100 In-State Travel	730	1,169	762	1,155	1,155	0.0%
57300 Dues & Memberships	327	110	110	0	110	100.0%
52000-58990 Other Charges and Expenses	2,588	2,214	1,666	2,550	3,465	35.9%
TOTAL TOWN ACCOUNTANT	132,683	139,202	143,480	147,794	150,803	2.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
136 Audit	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53080 Auditing, Prof & Technical	23,500	24,000	24,700	25,400	26,140	2.9%
53081 GASB Required Prof. Tech.	0	6,850	0	7,150	0	-100.0%
52000-58990 Other Charges and Expenses	23,500	30,850	24,700	32,550	26,140	-19.7%
TOTAL AUDIT	23,500	30,850	24,700	32,550	26,140	-19.7%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
140 Elected Board of Assessors	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries Part-time	2,250	2,250	2,250	2,250	2,250	0.0%
51000-51990 Salaries and Wages	2,250	2,250	2,250	2,250	2,250	0.0%
TOTAL ELECTED BD OF ASSESSORS	2,250	2,250	2,250	2,250	2,250	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
141 Assessors	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	149,802	151,804	159,952	163,951	169,913	3.6%
51110 Salaries Part-time	0	0	0	0	0	0.0%
51450 Longevity	1,700	1,700	700	1,100	1,100	0.0%
51000-51990 Salaries and Wages	151,502	153,504	160,652	165,051	171,013	3.6%
52540 Computer Software Service & Sup.	3,200	14,381	1,240	6,300	6,960	10.5%
53020 Management Consulting	16,095	22,374	19,211	17,000	17,000	0.0%
53070 Employee Training Seminars	1,621	1,376	1,820	1,300	1,100	-15.4%
53100 Advertising Prof Tech	0	184	0	0	0	0.0%
53860 Deeds & Plans	154	192	196	300	150	-50.0%
54220 Other Office Supplies	1,244	3,622	2,443	1,200	1,200	0.0%
55930 Other Supplies-Assessors	3,013	3,138	3,088	4,200	4,000	-4.8%
57100 In-State Travel	2,450	1,672	3,129	2,600	3,000	15.4%
57300 Dues & Memberships	633	740	508	740	740	0.0%
58500 Additional Equipment	0	439	0	0	0	0.0%
52000-58990 Other Charges and Exp.	28,410	48,118	31,635	33,640	34,150	1.5%
TOTAL ASSESSORS	179,912	201,622	192,287	198,691	205,163	3.3%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
145 Treasurer/Collector	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	162,204	181,856	190,816	198,017	203,997	3.0%
31300 Salaries, Overtime	1,071	396	381	0	0	0.0%
51450 Longevity	1,200	600	600	700	700	0.0%
51000-51990 Salaries and Wages	164,475	182,852	191,797	198,717	204,697	3.0%
53000 Medical	70	70	70	0	0	0.0%
53070 Employee Training Seminars	5,353	1,396	175	1,100	1,100	0.0%
53100 Advertising	363	0	0	0	425	100.0%
53880 Misc Contracted Services	4,935	9,589	11,880	6,895	6,850	-0.7%
54220 Other Office Supplies	2,361	1,728	7,650	1,515	1,225	-19.1%
57100 In-State Travel	54	559	650	485	575	18.6%
57300 Dues & Memberships	270	419	310	420	375	-10.7%
57800 Bonds	846	1,978	0	2,000	2,000	0.0%
52000-58990 Other Charges and Exp.	14,253	15,739	20,734	12,415	12,550	1.1%
TOTAL TREASURER/COLLECTOR	178,728	198,591	212,531	211,132	217,247	2.9%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
151 Legal	ACTUAL	ACTUAL	BUDGET	REQUEST	REQUEST	(+) or (-)
53090 Legal Services Professional	80,833	91,575	85,567	95,000	95,000	0.0%
52000-58990 Other Charges and Exp.	80,833	91,575	85,567	95,000	95,000	0.0%
TOTAL LEGAL	80,833	91,575	85,567	95,000	95,000	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
152 Personnel Board	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51900 Tuition Reimbursement - SAP	0	0	2,000	1,250	1,250	0.0%
51000-51990 Salaries and Wages	0	0	2,000	1,250	1,250	0.0%
53020 Training & Consulting	20,652	9,430	2,880	9,500	9,500	0.0%
52560 Miscellaneous	0	0	0	30,000	0	-100.0%
53070 Employee Training (MMPA)	939	2,439	9,284	2,900	2,900	0.0%
54220 Other Office Supplies	0	2,274	38	4,000	4,000	0.0%
57300 Dues & Memberships (MMPA)	385	1,025	390	1,050	1,050	0.0%
52000-58990 Other Charges and Exp.	21,976	15,168	12,592	47,450	17,450	-63.2%
TOTAL PERSONNEL BOARD	21,976	15,168	14,592	48,700	18,700	-61.6%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
153 Special Legal Counsel	ACTUAL	ACTUAL	BUDGET	REQUEST	REQUEST	(+) or (-)
53090 Legal Professional	22,045	48,258	46,905	55,000	55,000	0.0%
52000-58990 Other Charges and Exp.	22,045	48,258	46,905	55,000	55,000	0.0%
TOTAL SPECIAL LEGAL COUNSEL	22,045	48,258	46,905	55,000	55,000	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
155 Technology	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
20 GEOGRAPHIC INFORMATION SYSTEMS						
52540 Computer Services	1,500	400	0	7,000	7,500	7.14%
53070 Employee Training Seminars	0	0	0	2,500	2,500	0.00%
53110 Data Processing	0	1,600	1,200	4,000	0	-100.00%
53880 Contracted Services	9,784	9,868	9,763	7,500	7,500	0.00%
55840 Computer Supplies	960	2,883	80	0	0	0.00%
58500 New Equipment	6,875	0	6,439	0	0	0.00%
52000-58990 Other Charges and Exp.	19,119	14,751	17,483	21,000	17,500	-16.67%
Total GIS Budget	19,119	14,751	17,483	21,000	17,500	-16.67%
21 MANAGMENT INFORMATION SYSTEMS						
51100 Salaries Full-time	5,000	3,500	81,629	94,300	96,422	2.25%
51000-51990 Salaries and Wages	5,000	3,500	81,629	94,300	96,422	2.25%
52540 Computer Services	139,072	140,149	106,505	63,530	89,503	40.88%
53880 Contracted Services	12,837	351	15,044	38,326	41,346	7.88%
53070 Employee Training Seminars			0	2,500	5,000	100.00%
57100 In-State Travel			0	600	600	0.00%
53430 Data Communications			0	11,940	8,280	-30.65%
55840 Computer Supplies	2,209	3,125	2,736	8,500	8,500	0.00%
58700 Replacement Equipment	33,868	30,067	19,660	47,000	44,500	-5.32%
52000-58990 Other Charges and Exp.	187,987	173,692	143,945	172,396	197,729	14.69%
Total MIS Budget	192,987	177,192	225,574	266,696	294,151	10.29%
TOTAL TECHNOLOGY	212,105	191,943	243,057	287,696	311,651	8.33%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
159 Other Operation Support	ACTUAL	ACTUAL	ACTUAL	REQUEST	REQUEST	(+) or (-)
52100 Electricity	214,104	220,542	227,186	232,000	229,576	-1.0%
52110 Heat	78,745	45,861	47,286	70,405	72,400	2.8%
53410 Telephone-Communication	18,036	19,229	23,819	21,404	24,528	14.6%
53430 Wireless Phones	10,654	13,812	15,213	13,974	14,793	5.9%
52000-58990 Other Charges and Expenses	321,538	299,444	313,504	337,783	341,297	1.0%
TOTAL OTHER OPERATION SUPPORT	321,538	299,444	313,504	337,783	341,297	1.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
160 ELECTED TOWN CLERK	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	35,575	49,298	50,284	66,674	83,064	24.6%
51000-51990 Salaries and Wages	35,575	49,298	50,284	66,674	83,064	24.6%
TOTAL ELECTED TOWN CLERK	35,575	49,298	50,284	66,674	83,064	24.6%

FISCAL YEAR 2019	FY 2015	FY 2016	FY2017	FY2018	FY2019	PERCENT
Town Clerk - Dept 161	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	+ or (-)
51100 Salaries Full-time	86,903	96,739	89,889	93,522	96,238	2.9%
51200 Temporary Positions	15,758	13,020	37,160	21,883	27,764	26.9%
51300 Overtime	1,628	1,018	1,861	1,435	1,867	30.1%
51450 Longevity	1,000	400	400	400	400	0.0%
51000-51990 Salaries and Wages	105,290	111,177	129,310	117,240	126,269	7.7%
52460 Repairs & Maint. Office Equip.	3,513	412	464	600	600	0.0%
53070 Employee Training Seminars	1,255	1,121	4,520	7,175	4,435	-38.2%
53440 Printing Street Listing/Census	7,427	2,564	3,858	5,865	5,865	0.0%
53880 Misc. Contracted Services	6,839	11,385	23,976	25,329	29,304	15.7%
54220 Other Office Supplies	1,817	6,353	41,356	40,775	37,760	-7.4%
54900 Food Service	1,514	469	2,101	650	1,424	119.1%
55880 Animal Control Other Supplies	451	625	423	3,070	795	-74.1%
57100 In State Travel	308	957	1,192	1,377	1,377	0.0%
57300 Dues & Memberships	125	160	835	290	290	0.0%
57400 Bonds	175	0	0	600	600	0.0%
52000-58990 Other Charges and Expenses	23,421	24,046	78,725	85,731	82,450	-3.8%
TOTAL Dept 161	128,711	135,223	208,035	202,971	208,719	2.8%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
171 Conservation Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	41,172	41,968	49,295	50,559	57,967	14.7%
51300 Overtime	0	0	21	0	0	0.0%
51450 Longevity	600	600	600	600	600	0.0%
51000-51990 Salaries and Wages	41,772	42,568	49,915	51,159	58,567	14.5%
53070 Employee Training Seminars	0	605	655	1,000	750	-25.0%
53100 Advertising	0	61	0	150	150	0.0%
53840 Cons Props, Access., Maint, & Steward.	3,500	4,390	8,399	8,500	8,500	0.0%
53880 Contracted Services - Recording Secretary	0	0	0	2,000	3,500	75.0%
54220 Other Office Supplies	121	156	18	200	150	-25.0%
57100 In State Travel	0	0	0	400	500	25.0%
57300 Dues & Memberships	790	829	838	900	900	0.0%
57850 Recording Instruments	0	0	0	75	75	0.0%
52000-58990 Other Charges and Expenses	4,411	6,041	9,910	13,225	14,525	9.8%
TOTAL CONSERVATION COMMISSION	46,183	48,609	59,825	64,384	73,092	13.5%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
175 Planning Board	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	113,753	95,697	123,961	129,655	131,962	1.8%
51300 Overtime	0	0	1,073	3,250	3,250	0.0%
51450 Longevity	700	700	850	0	0	0.0%
51000-51990 Salaries and Wages	114,453	96,397	125,884	132,905	135,212	1.7%
53000 Medical	0	0	210	0	0	0.0%
53070 Employee Training Seminars	6,072	1,327	740	3,600	3,600	0.0%
53100 Advertising	545	880	769	1,000	1,000	0.0%
53880 Misc. Contracted Services	2,905	36,595	10,680	0	7,000	100.0%
54200 Stationery paper, forms	0	0	1,881	200	200	0.0%
54220 Other Office Supplies	1,201	3,428	4,979	500	500	0.0%
55830 Other Supplies	48	0	0	0	0	0.0%
57100 In-State Travel	1,064	626	498	600	700	16.7%
57200 Out-of-State Travel	231	0	0	400	150	-62.5%
57300 Dues & Memberships	255	5,510	3,243	6,120	4,010	-34.5%
52000-58990 Other Charges and Exp.	12,320	48,366	22,999	12,420	17,160	38.2%
TOTAL PLANNING BOARD	126,773	144,763	148,883	145,325	152,372	4.8%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
176 Zoning Board Of Appeals	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	9,205	11,591	4,699	45,500	46,519	2.2%
51300 Overtime	0	0	0	0	0	
51450 Longevity	0	0	0	0	400	100.0%
51000-51990 Salaries and Wages	9,205	11,591	4,699	45,500	46,919	3.1%
53070 Employee Training	65	85	70	250	250	0.0%
53100 Advertising	0	105	175	100	100	0.0%
53880 Contracted Services	2,850	2,631	2,556	3,000	3,000	0.0%
54200 Stationary	90	0	0	0	0	
54220 Other Office Supplies	176	206	313	300	300	0.0%
52000-58990 Other Charges and Exp.	3,181	3,027	3,114	3,650	3,650	0.0%
TOTAL ZONING BOARD OF APPEALS	12,387	14,618	7,813	49,150	50,569	2.9%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
177 Open Space	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53070 Employee Training Prof. & Tech.	250	250	450	250	250	0.0%
54220 Other Office Supplies	0	350	846	850	850	0.0%
55100 Education Supplies	0	400	200	400	400	0.0%
52000-58990 Other Charges and Exp.	250	1,000	1,496	1,500	1,500	0.0%
TOTAL OPEN SPACE	250	1,000	1,496	1,500	1,500	0.0%

FISCAL YEAR 2019	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
182 Economic Development Comm	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries - Part Time	19,538	20,615	25,350	25,920	2.2%
51000-51990 Salaries and Wages	19,538	20,615	25,350	25,920	2.2%
53440 Printing Services	11,797	6,665	4,100	3,500	-14.6%
53800 Other Contracted Services	1,711	6,045	7,715	7,015	-9.1%
54210 Other Office Supplies	298	279	1,000	1,000	0.0%
57100 In-State Travel	88	123	500	500	0.0%
57300 Dues & Memberships	545	965	955	605	-36.6%
52000-58990 Other Charges and Expenses	14,438	14,078	14,270	12,620	-11.6%
TOTAL ECONOMIC DEV COMM.	33,976	34,693	39,620	38,540	-2.7%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
192 Facilities	ACTUAL	ACTUAL	ACTUAL	REQUEST	REQUEST	(+) or (-)
51100 Salaries - Full Time	255,778	264,874	278,331	290,529	309,329	6.5%
51110 Salaries - Part Time	37,202	37,995	41,914	40,551	41,519	2.4%
512000 Salaries - Temporary	0	1,855	2,605	0	0	0.0%
51300 Overtime	2,850	4,785	10,061	3,750	2,500	-33.3%
51450 Longevity	3,100	2,500	2,050	2,250	1,850	-17.8%
51930 Uniform Allowance	0	0	0	0	0	0.0%
51950 Stipends	0	4,425	5,475	3,915	7,808	99.4%
51000-51990 Salaries and Wages	298,930	316,434	340,437	340,994	363,006	6.5%
52100 Electricity	0	0	0	0	0	
52110 Heat	0	0	0	0	0	
52300 Water	284	263	346	500	550	10.0%
52400 Building Maintenance & Repairs	56,636	75,962	17,814	21,546	21,155	-1.8%
52420 Vehicle Maintenance	3,386	493	95	1,500	1,500	0.0%
52540 Software & Licenses	2,400	2,712	2,400	2,500	2,500	0.0%
52840 Equipment Rentals	1,911	2,664	3,001	625	625	0.0%
52930 Refuse Disposal	7,216	7,216	7,508	7,500	7,500	0.0%
52940 Septic System Pumping	4,127	4,376	4,881	5,170	5,310	2.7%
53070 Employee Training	724	3,899	221	1,750	1,500	-14.3%
53100 Advertising	113	738	753	900	1,200	33.3%
53400 Telephone Communications	1,003	1,067	1,102	1,100	1,250	13.6%
53430 Wireless Communications	0	0	0	0	0	
53880 Contracted Services	38,027	54,770	53,876	102,001	102,236	0.2%
54220 Office Supplies	1,279	1,433	1,821	1,000	1,000	0.0%
54500 Custodial Supplies	4,532	8,606	7,449	7,000	7,500	7.1%
54900 Food and Food Service Supplies	0	0	0	0	0	
55410 Small Tools	5,140	4,504	4,597	4,750	4,750	0.0%
55420 Service Supplies	7,006	5,989	4,497	5,228	5,228	0.0%
55850 Uniforms	431	1,519	596	2,500	2,500	0.0%
57100 In-State Travel	1,547	1,257	920	1,500	1,500	0.0%
57300 Dues & Memberships	310	375	325	375	375	0.0%
58500 Additional Equipment	250	5,298	9,627	3,000	3,000	0.0%
52000-58990 Other Charges and Expenses	136,321	183,142	121,828	170,445	171,179	0.4%
TOTAL FACILITIES	435,251	499,576	462,265	511,440	534,185	4.4%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
210 Police Department +1	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	(+) or (-)
51100 Salaries & Wages Permanent	1,204,904	1,259,286	1,350,735	1,452,419	1,551,618	6.8%
51110 Part-time Dispatchers	14,461	17,227	18,966	13,842	17,307	25.0%
51110 Reserve Off. Salaries	18,654	3,189	1,649	2,500	1,650	-34.0%
51300 Overtime	119,308	129,413	155,482	151,713	158,165	4.3%
51430 Shift Differential	19,886	20,014	20,218	28,060	27,393	-2.4%
51440 Educational Incentive	15,844	16,584	21,491	27,500	26,653	-3.1%
51450 Longevity	3,150	2,750	7,850	8,650	9,600	11.0%
51410 Holiday Pay	32,798	33,920	49,922	65,991	65,584	-0.6%
51540 Court Duty	9,716	9,152	12,027	9,598	10,555	10.0%
51900 Tuition Reimbursement	-	0	517	15,000	15,000	0.0%
51910 Career Incentive-Quinn Bill	93,847	97,745	85,678	88,161	90,125	2.2%
51950 Stipends-Specialty Pay	4,626	4,584	1,596	3,120	3,120	0.0%
51950 Stipends-Defibrillator	7,442	7,500	8,500	8,500	9,000	5.9%
51951 Officer In Charge	2,939	2,916	1,132	2,916	1,896	-35.0%
51000-51990 Salaries and Wages	1,547,574	1,604,280	1,735,763	1,877,970	1,987,666	5.8%
52300 Non-Energy Utilities - Water	152	130	158	260	260	0.0%
52540 Computer Repairs & Maintenance	16,186	18,747	19,407	21,600	22,320	3.3%
52560 Radio Repair & Maintenance	0	0	1,033	1,100	1,100	0.0%
53000 Medical, Prof & Technical	1,035	570	2,010	1,992	1,992	0.0%
53070 Employee Training, Meetings	9,165	9,750	12,634	10,990	10,990	0.0%
53100 Advertising	0	516	758	770	770	0.0%
53410 Data Process line-Sprint	2,984	3,184	3,138	3,480	3,480	0.0%
53420 Postage	1,249	773	106	1,110	1,110	0.0%
53880 Misc Contracted Services	8,338	8,172	9,532	7,500	10,500	40.0%
54200 Stationery paper,forms	4,997	4,666	4,840	5,000	5,000	0.0%
54220 Other Supplies	8,586	2,895	2,709	3,000	3,000	0.0%
54820 Vehicle Supplies	3,866	4,553	7,066	5,540	5,540	0.0%
54850 Vehicle Maintenance	8,569	7,301	8,470	8,400	11,400	35.7%
	65,127	61,257	71,861	70,742	77,462	9.5%
FISCAL YEAR 2018	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
210 Police Department+1	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
54900 Food Service & Supplies	566	620	818	1,000	1,000	0.0%
55000 Medical Supplies	1,097	983	1,076	1,000	1,600	37.5%
55820 Ammunition	0	9,955	9,952	10,000	10,000	0.0%
55830 Subscriptions	934	1,425	900	1,420	1,420	0.0%
55850 Uniforms	21,130	17,990	23,350	23,200	24,150	3.9%
57100 In State Travel	1,213	352	750	1,200	1,200	0.0%
57200 Out-of-State Travel	1,327	1,818	562	1,543	1,543	0.0%
57300 Dues & Memberships,other	3,630	2,231	2,850	2,231	2,610	14.5%
58500 New Equipment	5,707	5,104	5,615	4,000	4,000	0.0%
58700 Replacement Equipment	33,552	9,283	8,063	4,100	4,100	0.0%
52000-58990 Other Charges and Exp.	134,282	111,018	125,797	120,436	129,085	6.7%
TOTAL POLICE DEPARTMENT	1,681,856	1,715,298	1,861,560	1,998,406	2,116,751	5.59%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
Dept. 220 Fire/EMS/Rescue	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	1,343,688	1,380,947	1,445,596	1,491,440	1,537,591	3.09%
51110 Salaries Part-Time	9,396	8,372	12,191	12,000	12,000	0.00%
51300 Overtime	242,961	203,604	196,772	235,000	241,580	2.80%
51410 Hoilday Pay	20,547	19,633	20,466	26,900	25,786	-4.14%
51440 Education Incentive	800	800	800	2,000	1,500	-25.00%
51450 Longevity	10,176	8,400	8,600	9,800	10,200	4.08%
51530 Standard Holidays	4,734	0	0	0	0	0.00%
51900 Tuition Reimbursement	0	3,073	0	9,850	9,850	0.00%
51950 Stipends	93,095	104,150	124,106	122,138	122,638	0.41%
51960 EMT Recertification Fees	1,070	1,860	860	2,400	1,800	-25.00%
51000-51990 Salaries and Wages	1,726,467	1,730,839	1,809,391	1,911,528	1,962,945	2.69%
52300 Non-Energy Utilities - Water	880	945	845	1,000	1,000	0.00%
52420 Vehicle Maintenance & Repair	33,630	86,411	44,564	38,645	38,645	0.00%
52470 Medical Equip. Repair Maint.	2,752	3,100	4,271	3,856	3,856	0.00%
52540 Computer Repairs & Maintenance	5,208	9,794	9,424	9,949	10,175	2.27%
52560 Radio repair Maintenance	1,333	200	1,084	1,800	1,800	0.00%
52590 Fire Rescue Repair Maintenance	6,972	7,697	7,042	8,370	8,370	0.00%
53000 Medical, Professional & Technical	1,445	1,820	385	1,600	1,600	0.00%
53070 Employee Training Seminars	4,630	1,540	8,658	10,000	10,000	0.00%
53100 Advertising	534	0	0	820	820	0.00%
53120 Public Safety Prof. & Technical	640	300	0	450	450	0.00%
53410 Data Process line, communications	1,796	1,944	1,794	1,800	1,800	0.00%
53430 Wireless Phones	1,920	2,521	2,922	3,300	3,300	0.00%
53440 Printing	0	0	50	0	0	0.00%
53880 Contracted Services	25,775	25,882	26,404	27,800	28,900	3.96%
54220 Other Office Supplies	2,501	2,479	2,714	3,000	3,000	0.00%
54510 Bedding & Linen Custodial Supp.	241	147	143.3	200	200	0.00%
FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
Dept. 220 Fire/EMS/Rescue	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUEST	(+) or (-)
54820 Batteries, Vehicular Supplies	380	422	0	0	0	0.00%
54830 Tires, Vehicular Supplies	4,332	0	0	0	0	0.00%
52840 Motor Oil Lube, Vehicle Supplies	70	1145	0	0	0	0.00%
54850 Parts, Accessories, Vehicle Supplies	8,987	8,521	7,890	8,800	8,800	0.00%
54900 Food & Food Service Supplies	962	761	1,742	1,400	1,400	0.00%
55000 Medical & Surgical Supplies	25,342	20,088	22,782	23,000	23,000	0.00%
55800 Firefighting Other Supplies	2,813	2,969	3,715	3,500	3,500	0.00%
55830 Magazines, Other Supplies	1,286	1,583	1,346	2,467	2,372	-3.85%
55850 Uniforms, Other Supplies	7,616	9,122	8,041	9,200	9,200	0.00%
55855 Uniform Allowance Reimb.	16,701	16,780	14,862	20,600	20,600	0.00%
57100 In-State Travel	41	15	93	25	25	0.00%
57200 Out of State Travel	12	0	0	0	0	0.00%
57300 Dues & Memberships	4,196	4,387	4,382	5,000	5,000	0.00%
58700 Replacement Equipment	5,995	12,671	6,660	6,000	6,000	0.00%
52000-58990 Other Charges and Exp.	168,988	223,244	181,814	192,582	193,813	0.64%
TOTAL FIRE/EMS/RESCUE	1,895,454	1,954,083	1,991,205	2,104,110	2,156,758	2.50%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
241 Building Department	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	101,991	109,519	125,101	128,449	130,301	1.4%
51110 Salaries, Part-Time	0	0	0	0	0	0.0%
51450 Longevity	0	0	0	0	400	100.0%
51930 Uniform Allowance	0	0	0	0	0	0.0%
51000-51990 Salaries and Wages	101,991	109,519	125,101	128,449	130,701	1.8%
53000 Medical	0	0	70	0	0	0.0%
53070 Employee Training Seminars	985	930	894	1,500	1,500	0.0%
53100 Advertising	0	0	0	0	0	0.0%
53430 Telephone-Communication	0	0	0	0	0	0.0%
53880 Contracted Services	2,215	2,670	4,360	4,800	4,800	0.0%
54200 Stationery	527	0	0	0	0	0.0%
54220 Other Office Supplies	703	677	1,345	650	800	23.1%
54850 Parts Vehicular Supplies	115	325	278	1,000	1,000	0.0%
55100 Educational Supplies	0	406	1,170	600	600	0.0%
55910 Building Other Supplies	203	192	0	450	450	0.0%
57100 In-State Travel	1,534	1,122	1,077	1,200	1,200	0.0%
57300 Dues & Memberships	429	400	355	425	425	0.0%
52000-58990 Other Charges and Expenses	6,712	6,722	9,549	10,625	10,775	1.4%
TOTAL BUILDING DEPARTMENT	108,703	116,241	134,650	139,074	141,476	1.7%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
291 Civil Defense	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time salaries	926	2,926	2,926	926	926	0.0%
51950 Stipends	2,000	-	0	2,000	3,000	50.0%
51000-51990 Salaries and Wages	2,926	2,926	2,926	2,926	3,926	34.2%
53880 Misc. Contracted Services	5,288	5,270	5,310	5,664	5,664	0.0%
53400 Telephone -Communications	0	0	0	0	0	0.0%
53430 Wireless Phones	0	0	0	0	0	0.0%
54220 Other Office Supplies	249	282	250	250	250	0.0%
54800 Gasoline Vehicular Supplies	0	471	506	500	500	0.0%
57300 Dues & Memberships	0	-	0	50	50	0.0%
52000-58990 Other Charges and Exp.	5,538	6,023	6,066	6,464	6,464	0.0%
TOTAL CIVIL DEFENSE	8,464	8,949	8,992	9,390	10,390	10.6%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
292 Animal Control	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53830 Animal Control, other services	180	36	36	180	180	0.0%
53880 Contracted Services	27,556	27,556	27,556	27,832	27,832	0.0%
54220 Other Office Supplies	144	277	58	200	200	0.0%
52000-58990 Other Charges and Exp.	27,880	27,869	27,650	28,212	28,212	0.0%
TOTAL ANIMAL CONTROL	27,880	27,869	27,650	28,212	28,212	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	PERCENT
400 - PUBLIC WORKS (NON-WATER)	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51000-51990 Personal Services						
51100 Salaries & Wages Permanent	642,847	608,093	644,647	716,987	746,482	4%
51200 Salaries & Wages Temporary	9,310	25,589	13,528	27,640	24,640	-11%
51300 Overtime	145,180	108,898	136,740	130,623	141,067	8%
51450 Longevity	8,100	7,550	6,850	6,850	7,350	7%
51470 Stand By	15,600	15,900	15,634	15,600	15,600	0%
51950 Stipends	5,025	14,750	19,396	14,050	14,050	0%
51000-51990 Total Personal Services	826,062	780,780	836,795	911,751	949,190	4.11%
52000-53990 Purchase of Services						
52100 Electricity (street lights included)	0	0	0	0	0	0%
52110 Heat	99	0	0	0	0	0%
52300 Water	2,241	1,723	1,657	1,200	2,700	125%
52320 Water Irrigation	13,159	15,451	17,161	12,500	15,000	20%
52400 Building Maintenance	6,369	699	2,446	2,500	5,000	100%
52420 Equipment Repair Vehicle	10,134	14,777	2,130	11,500	10,000	-13%
52430 Traffic Signal Maintenance	24,765	5,733	21,505	8,000	15,000	88%
52460 Equipment Repair Office	1,164	1,285	897	1,000	1,000	0%
52500 Equipment Repairs Construction	19,249	37,062	20,273	20,000	20,000	0%
52530 Pavement Markings (Contract)	11,183	17,645	13,534	15,000	15,000	0%
52540 Software & Licenses	2,775	1,633	0	1,500	1,250	-17%
52560 Radio Repairs	1,635	0	0	400	250	0%
52580 Grounds Maintenance Contract	164,037	191,737	170,841	170,000	180,000	6%
52810 Uniform Rental	7,735	6,053	5,298	7,000	4,000	-43%
52830 PORT-O-LETS	5,943	7,030	6,911	6,600	7,000	6%
52840 Equipment Rental	6,869	2,041	5,534	3,500	3,500	0%
52910 Snow Removal - Contract	162,619	97,508	169,478	110,000	145,000	32%
52930 Refuse Disposal	209,785	202,185	192,420	210,000	208,000	-1%
53000 Medical and Dental	905	1,704	1,478	1,250	1,500	20%
53050 Engineering Services	17,925	80,063	39,353	56,500	50,500	-11%
53070 Employee Training	9,578	8,397	3,991	6,400	6,400	0%
53100 Legal Notices	2,552	6,578	34	2,000	2,000	0%
53160 Tree Experts	42,006	76,141	70,629	60,000	60,000	0%

400 - PUBLIC WORKS (NON-WATER)	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	PERCENT
Continued	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53400 Telephone	0	0	0	0	0	0%
53410 Data Processing Lines	0	0	0	0	0	0%
53420 Postage	1,378	1,660	1,384	0	100	0%
53430 Wireless Communications	774	0	0	0	0	0%
53880 Other Purchased Services	116,618	105,082	123,955	111,500	104,000	-7%
54220 Office Supplies Stationary	3,097	2,240	2,796	2,600	2,600	0%
54600 Groundskeeping Supplies	19,679	23,737	25,958	25,000	25,000	0%
54800 Gasoline	101,463	38,076	72,289	85,000	75,000	-12%
54810 Anti-Freeze	267	92	40	250	150	-40%
54820 Batteries	607	2,496	1,784	750	1,000	33%
54830 Tires	3,140	13,756	9,488	5,000	5,000	0%
54840 Oil & Lube	3,182	2,795	3,797	3,000	3,200	7%
54850 Parts	49,966	23,862	34,501	40,000	35,000	-13%
54900 Meals	2,420	1,154	1,646	1,750	1,750	0%
55310 Highway Paint	1,529	632	1,694	1,250	1,250	0%
55340 Gravel, Stone & Fill	6,201	10,649	7,379	12,000	12,000	0%
55350 Salt and Sand	103,471	135,944	180,100	150,000	165,000	10%
55370 Bituminous Concrete	9,492	11,208	9,235	10,000	10,000	0%
55380 Signs	19,327	9,507	20,778	8,000	8,000	0%
55390 Drainage Materials	1,047	3,461	5,312	2,000	2,000	0%
55410 Small Tools	13,467	7,526	6,572	7,500	7,500	0%
55420 Service Supplies	23,210	29,840	16,847	18,000	15,500	-14%
55470 Miscellaneous	0	0	0	0	0	0%
55850 Personal Protective Equipment	2,874	6,249	4,302	5,850	5,850	0%
56500 Intermunicipal - stormwater	0	0	4,000	4,000	4,000	9%
57100 In-State Travel	66	152	0	200	200	0%
57300 Dues	980	1,065	1,078	1,150	1,150	0%
58500 New Equipment	102,924	8,351	38,980	10,000	10,000	0%
58700 Replacement Equipment	10,123	3,467	15,455	5,000	5,000	0%
52000-58990 Other Charges and Expenses	1,320,029	1,218,446	1,334,939	1,216,650	1,253,350	3.02%
Total DPW NON-WATER	2,146,091	1,999,226	2,171,733	2,128,401	2,202,540	3.48%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
400 - 450 WATER - PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51000-51990 Personal Services						
51100 Salaries & Wages Permanent	295,012	264,399	284,723	294,306	303,971	3%
51200 Salaries & Wages Temporary				0	0	0%
51300 Overtime	27,963	20,380	20,916	24,925	25,738	3%
51450 Longevity	2,700	2,900	3,050	3,250	3,350	3%
51470 Stand By	23,440	23,850	23,250	23,920	23,920	0%
51950 Stipends	1,320	2,090	4,095	1,550	1,550	0%
51000-51990 Total Personal Services	350,435	313,619	336,035	347,952	358,529	3.04%

400 - 450 WATER - PUBLIC WORKS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
Continued	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
52000-58990 Other Charges & Expenses						
52100 Electricity	77,117	88,289	85,971	91,000	88,000	-3%
52110 Heat	4,822	10,880	3,619	6,000	6,000	0%
52400 Building Maintenance	1,682	1,833	7,608	2,000	2,000	0%
52420 Equipment Repair Vehicle	0	405	246	1,000	1,000	0%
52440 Meter Repairs	334	0	0	100	100	0%
52460 Equipment Repair Office	0	0	0	0	0	0%
52480 Pumping Station Repairs	119	3,020	3,392	8,500	4,000	-53%
52500 Equipment Repairs Construction	3,673	0	189	500	500	0%
52540 Software & Licenses	6,226	4,020	260	4,150	4,150	0%
52810 Uniform Rental	3,499	3,029	2,576	3,400	3,000	-12%
52840 Equipment Rental	9,337	540	881	2,500	1,500	-40%
53000 Medical and Dental	0	0	0	0	0	0%
53050 Engineering Services	3,500	31,224	70,987	52,000	65,000	25%
53070 Employee Training	1,350	844	1,650	1,400	1,400	0%
53100 Legal Notices	348	421	34	500	500	0%
53400 Telephone	876	552	261	750	750	0%
53410 Data Processing Lines	2,872	2,971	2,552	3,000	3,000	0%
53420 Postage	5,998	7,408	5,046	5,500	5,500	0%
53430 Wireless Communications	1,369	1,147	1,182	1,200	1,200	0%
53880 Other Purchased Services	54,192	66,590	45,191	60,000	50,000	-17%
54220 Office Supplies Stationary	347	166	645	500	500	0%
54800 Gasoline	9,000	6,900	9,000	7,000	9,000	29%
54820 Batteries	0	76	0	250	250	0%
54830 Tires	2,933	0	0	250	250	0%
54850 Parts	667	410	267	1,000	1,000	0%
55340 Gravel, Stone & Fill	2,598	1,576	1,269	1,500	1,500	0%
55370 Bituminous Concrete	2,602	1,429	4,666	1,500	1,500	0%
55410 Small Tools	92	3,292	1,702	3,000	3,000	0%
55420 Service Supplies	7,633	5,256	11,115	5,000	5,000	0%
55430 Water Main & Fittings	3,717	12,471	4,448	5,000	5,000	0%
55440 Meters	4,578	9,264	11,323	7,500	9,500	27%
55450 Service Connections	17,288	14,199	13,274	7,000	13,000	86%
55460 Hydrant Repairs	26,969	14,845	5,560	10,000	10,000	0%
55470 Miscellaneous	44	0	0	0	0	0%
55850 Personal Protective Equipment	878	1,700	925	1,650	1,650	0%
55870 Subscriptions News	239	55	0	150	150	0%
56940 Purchase Water	768,478	852,959	951,424	1,001,153	1,020,000	2%
57300 Dues	413	862	720	500	500	0%
58500 New Equipment	163	3,231	6,311	2,000	2,000	0%
58700 Replacement Equipment	288	0	3,651	1,000	1,000	0%
52000-58990 Other Charge & Expense	1,026,242	1,151,865	1,257,946	1,299,453	1,322,400	1.77%
Total Water Budget	1,376,677	1,465,484	1,593,982	1,647,405	1,680,929	2.03%

FISCAL YEAR 2019	FY 2015	FY 2016	FY2017	FY2018	FY2019	PERCENT
510 Elected Board of Health	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries & Wages Permanent	450	300	300	450	450	0.0%
51000-51990 Salaries and Wages	450	300	300	450	450	0.0%
TOTAL ELECTED BD. OF HEALTH	450	300	300	450	450	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
512 Board of Health	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	29,310	27,180	32,594	28,222	29,133	3.2%
51110 Part-time Salaries (Less than 20 hr	64,378	70,453	69,284	75,799	77,511	2.3%
51450 Longevity	200	200	200	200	300	50.0%
51000-51990 Salaries and Wages	93,888	97,833	102,078	104,221	106,944	2.6%
52460 Office Equipment and Repair	192	0	1,256	500	500	0.0%
53070 Employee Training Seminars	688	1,100	609	1,100	1,500	36.4%
53100 Advertising	0	221	114	150	150	0.0%
53430 Wireless Phones	0	47	35	720	1,500	108.3%
53440 Printing Services	147	0	0	150	150	0.0%
53880 Contracted Services	41,820	43,032	44,549	47,736	49,389	3.5%
54220 Other Office Supplies	1,638	3,583	779	400	500	25.0%
57100 In-State Travel	1,435	1,512	1,225	1,400	1,550	10.7%
57300 Dues & Memberships	405	535	430	600	700	16.7%
52000-58990 Other Charges and Exp.	46,325	50,030	48,997	52,756	55,939	6.0%
TOTAL BOARD OF HEALTH	140,213	147,863	151,075	156,977	162,883	3.8%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
541 Council on Aging	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	197,773	219,540	226,880	185,835	195,187	5.0%
51110 Part-time Salaries	0	0	714	56,443	57,737	2.3%
51450 Longevity	1,800	1,900	1,900	2,100	2,200	4.8%
51000-51990 Salaries and Wages	199,573	221,440	229,494	244,378	255,124	4.4%
52460 Repairs & Maint. Office Equip.	941	1,257	848	900	0	-100.0%
52540 Computer Repairs & Maintenance	802	790	790	1,700	1,700	0.0%
53070 Employee Training Seminars	1,730	850	2,795	1,900	2,350	23.7%
53400 Telephone -Communications	0	0	0	0	0	0.0%
53420 Postage	882	574	856	600	600	0.0%
53440 Printing	207	620	446	600	700	16.7%

541 Council on Aging	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
Continued	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53500 Recreational Activities	37,434	38,058	39,083	39,105	41,745	6.8%
53880 Contracted Services,other services	2,118	2,768	2,747	3,000	3,050	1.7%
54220 Other Office Supplies	625	483	254	650	650	0.0%
54900 Food and Food Service Supplies	168	168	239	250	250	0.0%
55000 Medical & Surgical Supplies	893	407	351	900	950	5.6%
55810 Data Processing Supplies	1,275	463	1,297	1,650	0	-100.0%
55840 Recreational Supplies	5,642	6,194	5,124	4,000	4,500	12.5%
57100 In State Travel	1,891	302	1,611	2,300	2,800	21.7%
57300 Dues & Memberships	257	257	290	300	350	16.7%
58500 Additional Equipment	0	5,908	1,000	0	0	0.0%
58700 Replacement Equipment	0	354	0	1,500	1,500	0.0%
52000-58990 Other Charges and Exp.	54,866	59,453	57,731	59,355	61,145	3.0%
TOTAL COUNCIL ON AGING	254,438	280,893	287,225	303,733	316,269	4.1%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
542 Youth Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	128,535	125,704	120,046	123,372	126,691	2.7%
51110 Salaries & Wages Part-Time			6,462	9,882	13,369	
51200 Salaries and Wages Temporary	0	3,927	0	0	0	0.0%
51450 Longevity	1,400	1,600	400	400	600	50.0%
51000-51990 Salaries and Wages	129,935	131,231	126,908	133,654	140,661	5.2%
53070 Employee Training Seminars	750	2,098	744	1,000	1,000	0.0%
53400 Telephone-Communications	0	0	0	0	0	0.0%
53410 Data Process line, Communications	788	735	982	0	0	0.0%
53440 Printing	544	1,005	1,540	1,000	1,000	0.0%
53880 Misc. Contracted Services	879	908	5,218	5,000	2,500	-50.0%
54220 Other Office Supplies	1,601	1,510	2,008	1,500	1,500	0.0%
55840 Recreational Supplies	1,261	1,113	1,864	1,500	1,500	0.0%
57100 In State Travel	2,973	2,708	2,721	3,300	3,300	0.0%
52000-58990 Other Charges and Exp.	8,797	10,077	15,077	13,300	10,800	-18.8%
TOTAL YOUTH COMMISSION	138,731	141,308	141,985	146,954	151,461	3.1%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
543 Veterans Services	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time Salaries	10,000	10,000	15,000	15,000	15,000	0.0%
51000-51990 Salaries and Wages	10,000	10,000	15,000	15,000	15,000	0.0%
53070 Employee Training	0	0	0	0	0	0.0%
53880 Contracted Services	100	0	475	0	125	100.0%
54220 Other Office Supplies	275	908	639	300	300	0.0%
55830 Magazines, Other Supplies	55	184	55	100	100	0.0%
57100 In-State Travel	299	478	430	500	500	0.0%
57300 Dues & Memberships	0	35	35	75	35	-53.3%
57700 Veterans Benefits	25,525	18,247	20,050	35,000	35,000	0.0%
52000-58990 Other Charges and Exp.	26,255	19,852	21,684	35,975	36,060	0.2%
TOTAL VETERANS SERVICES	36,255	29,852	36,684	50,975	51,060	0.2%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
610 Library	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	280,152	291,833	304,297	312,435	334,854	7.2%
51110 Part-time Salaries	38,522	37,043	40,738	59,886	51,517	-14.0%
51450 Longevity	2,450	2,450	2,050	2,750	2,500	-9.1%
51000-51990 Salaries and Wages	321,124	331,326	347,085	375,071	388,870	3.7%
52300 Water	314	682	490	700	800	14.3%
52540 Computer Equip. Repair Maint.	1,235	1,682	2,384	2,428	2,428	0.0%
53000 Medical	0	0	0	225	70	-68.9%
53070 Professional Development			4,264	500	500	0.0%
53100 Advertising	0	0	0	0	0	
53400 Telephone	0	0	0	0	0	
53500 Programming			2,000	2,500	800	-68.0%
54220 Other Office Supplies	4,266	5,202	7,630	4,000	4,000	0.0%
55100 Educational Supplies	71,715	84,733	98,292	95,873	98,900	3.2%
55830 Magazines Other Supplies	0	0	0	0	0	
55860 Library Supplies	0	0	0	0	0	
57100 In-State Travel	243.58	410	275.07	450	450	0.0%
57200 Out of State Travel	0	0	0			
57300 Dues & Memberships	17,040	17,860	21,876	22,843	23,710	3.8%
58700 Replacement Equipment	0	0	0	0	0	0.0%
52000-58990 Total	94,813	110,569	137,210	129,519	131,658	1.7%
TOTAL LIBRARY	415,938	441,895	484,295	504,590	520,528	3.2%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
630 Recreation Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	107,909	117,400	120,122	121,106	127,310	5.1%
51450 Longevity	1,000	171	1,000	1,200	1,200	0.0%
51000-51990 Salaries and Wages	108,909	117,571	121,122	122,306	128,510	5.1%
57300 Pilot Payment (911 Memorial Field)			9,368	9,900	9,900	0.0%
TOTAL RECREATION COMMISSION	108,909	117,571	130,490	132,206	138,410	4.7%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Percent
691 Historical Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53880 Contracted Services	990	990	656	3,500	3,500	0.0%
54220 Other Office Supplies	0	0	459	0	0	0.0%
52000-58990 Other Charges and Exp.	990	990	1,115	3,500	3,500	0.0%
TOTAL HISTORICAL COMM.	990	990	1,115	3,500	3,500	0.0%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Percent
692 Memorial Day	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53500 Recreational Activities	0	0	0	200	200	0.00%
55890 Flags Other Supplies	2,690	2,600	2,950	2,850	2,950	3.51%
52000-58990 Other Charges and Exp.	2,690	2,600	2,950	3,050	3,150	3.28%
TOTAL MEMORIAL DAY	2,690	2,600	2,950	3,050	3,150	3.28%

FISCAL YEAR 2019	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
Debt Service	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REQUEST	REQUEST	(+) or (-)
710 Retirement of Debt-General Fund							
59000-59490 Debt Service							
59100 Principal Long Term Debt	2,941,894	2,882,887	2,843,106	2,808,123	2,507,043	2,617,060	4.4%
59350 Principal Short Term Debt	0	0	0	0	0	0	0.0%
Total Debt Service General Fund	2,941,894	2,882,887	2,843,106	2,808,123	2,507,043	2,617,060	4.4%
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2018	PERCENT
751 Interest on Debt-General Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	REQUEST	(+) or (-)
59000-59490 Debt Service							
59150 Interest Long Term Debt	655,378	575,041	487,447	400,367	308,523	595,715	93.1%
59250 Interest on Notes	0	0	0	0	10,034	0	-100.0%
Total Debt Service General Fund	655,378	575,041	487,447	400,367	318,557	595,715	87.0%
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2018	PERCENT
6161-710 Retirement of Debt-Water Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	REQUEST	(+) or (-)
59000-59490 Debt Service							
59100 Principal Long Term Debt Water	145,000	115,000	295,000	290,000	290,000	290,000	0.0%
Total Debt Service Water Principal	145,000	115,000	295,000	290,000	290,000	290,000	0.0%
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2018	PERCENT
6161-751 Interest on Debt-Water Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	REQUEST	(+) or (-)
59000-59490 Debt Service							
59150 Interest Long Term Debt Water	35,066	31,714	126,142	121,429	114,622	107,604	-6.1%
59250 Interest on Notes	0	0	0	0	0	0	0.0%
Total Debt Service Water Interest	35,066	31,714	126,142	121,429	114,622	107,604	-6.1%
TOTAL DEBT & INTEREST	3,777,338	3,604,642	3,751,695	3,619,919	3,230,222	3,610,379	11.8%

FISCAL YEAR 2019	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
910 Employee Benefits	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51700 Worker's Compensation/Accident	155,878	175,140	196,585	204,058	214,192	239,877	12.0%
51710 Unemployment Payments	25,634	15,916	17,590	3,261	35,000	27,500	-21.4%
51720 Health Insurance**	3,795,252	3,477,638	3,653,940	4,045,173	4,618,967	4,767,440	3.2%
<i>ACTIVE</i>	<i>3,243,433</i>	<i>2,769,052</i>	<i>2,965,991</i>	<i>3,245,743</i>	<i>3,711,615</i>	<i>3,860,476</i>	
<i>RETIREE</i>	<i>551,819</i>	<i>708,586</i>	<i>686,968</i>	<i>799,430</i>	<i>909,599</i>	<i>906,965</i>	
51730 Retirement Fund	1,199,636	1,283,230	1,417,822	1,531,807	1,612,707	1,777,094	10.2%
51740 Life Insurance	4,922	4,702	4,914	5,437	5,205	5,090	-2.2%
51770 Medicare	284,210	297,735	305,317	320,412	318,884	334,168	4.8%
51780 Dental Insurance	162,284	175,593	199,356	200,072	200,776	229,242	14.2%
<i>ACTIVE</i>	<i>112,748</i>	<i>114,753</i>	<i>131,859</i>	<i>130,770</i>	<i>131,075</i>	<i>148,176</i>	
<i>RETIREE</i>	<i>43,193</i>	<i>60,840</i>	<i>67,497</i>	<i>69,302</i>	<i>69,702</i>	<i>81,066</i>	
51785 Medicare B Penalty	15,488	14,124	15,115	16,863	17,535	17,535	0.0%
51750 FSA Fees	5,521	6,028	0	0	6,025	6,025	0.0%
517XX Transfer to OPEB Trust	0	0	250,000	250,000	250,000	250,000	0.0%
51000-51990 Total Personal Services	5,648,825	5,450,106	6,060,639	6,577,083	7,279,291	7,653,971	5.1%
TOTAL EMPLOYEE BENEFITS	5,648,825	5,450,106	6,060,639	6,577,083	7,279,291	7,653,971	5.1%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
930 BUDGET CAPITAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
58700 Replacement Equipment	557,899	485,668	417,808	66,417	326,515	391.6%
<i>Fire Rescue Truck</i>	212,500					
<i>DPW Equip. (GVW CAB & Chassis w/Sander, Dir. Vehicle)</i>	248,000					
<i>Police Cruisers (2)</i>	97,399					
<i>DPW - CAB & CHASSIS W/ DUMP</i>		189,045				
<i>DPW - 10 WHEEL DUMP</i>		223,759				
<i>POLICE - CHIEF VEHICLE</i>		34,424				
<i>FACILTIES - REPLACEMENT VAN</i>		28,000				
<i>FIRE - BOAT</i>		9,000				
<i>POLICE - TASERS</i>		1,440				
<i>DPW - SWEEPER, TOOLCAT, REFURBISHING</i>			294,741			
<i>FIRE - MOBILE RADIOS COMMUNICATIONS TRAILER</i>			16,440			
<i>FIRE - JAWS OF LIFE</i>			25,000			
<i>FIRE - COMMAND VEHICLE</i>			49,641			
<i>ASSESSORS - ASSESSING SOFTWARE</i>			5,250			
<i>POLICE - TASER REPLACEMENT PLAN</i>			1,440			
<i>POLICE - RIFLE REPLACEMENTS</i>			15,447			
<i>BOS - TOWN HOUSE COPIER</i>			9,849			
<i>Police Cruisers - SUV (1)</i>				40,977		
<i>Police - Taser Annual Replacement Plan</i>				1,440		
<i>Town Clerk - Election Devices (4)</i>				24,000		
<i>Police Cruisers (2)</i>					45,075	
<i>Police - Taser Annual Replacement Plan</i>					1,440	
<i>Ambulance A28/29</i>					270,000	
<i>Town House - Replacement Copier</i>					0	
<i>Town House - Digital Preservation</i>					0	
<i>MIS (Town) Permitting System</i>					10,000	
TOTAL BUDGET CAPITAL	557,899	485,668	417,808	66,417	326,515	391.6%
NOTE:						
FY19 Funded from Non-Tax Levy - Ambulance (\$270,000)			*FY15 First Year of this Budget			

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
941 Court Judgments	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57600 Court Judgments	0	213,831	215,948	220,000	220,000	0.0%
57600 Court Judgments	0	213,831	215,948	220,000	220,000	0.0%
TOTAL COURT JUDGMENTS	0	213,831	215,948	220,000	220,000	0.00%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
945 Liability Insurance	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57400 Insurance Premiums	212,712	221,256	249,495	251,640	263,131	4.6%
52000-58990 Other Charges and Exp.	212,712	221,256	249,495	251,640	263,131	
TOTAL LIABILITY INSURANCE	212,712	221,256	249,495	251,640	263,131	4.57%

FISCAL YEAR 2019	FY 2016	FY 2017	FY 2018	FY2019	Percent
300 Elected School Committee	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
51000-51990 Personal Services	500	500	500	500	
ELECTED SCHOOL COMM. TOTAL	500	500	500	500	0.0%
FISCAL YEAR 2019	FY 2016	FY 2017	FY 2018	FY2019	Percent
301 Southborough Schools	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
REGULAR DAY PROGRAMS					
Administration	526,386	562,326	580,759	610,997	
Instruction	10,231,769	10,353,163	10,330,651	10,978,287	
Other Student Services	753,155	785,917	785,117	845,086	
Operation and Maintenance Buildings	1,547,376	1,695,499	1,706,742	1,691,826	
Fixed Charges	217	4,100	4,100	4,100	
Contractual Obligation	0	0	465,896	0	
REGULAR DAY PROGRAMS TOTAL	13,058,903	13,401,005	13,873,265	14,130,296	
SPECIAL EDUCATION PROGRAMS					
Administration	15,737	17,800	17,800	17,800	
Instruction	4,123,661	4,387,012	4,496,269	4,631,617	
Other Student Services	780,339	692,000	530,000	510,608	
Operation and Maintenance Buildings	9,900	7,000	7,000	4,500	
Programs, Other Systems in Massachusetts	868,708	831,046	788,924	1,111,165	
Programs, Member of Collaborative	49,447	66,000	68,000		
SPECIAL EDUCATION TOTAL	5,847,792	6,000,858	5,907,993	6,275,690	
GRAND TOTAL OPERATING BUDGET					
	18,906,695	19,401,863	19,781,258	20,405,986	3.2%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
304 Assabet Regional Technical High School	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	INC./DECR.
Southborough Operating Assessment	278,034	201,183	330,064	296,635	329,255	
Renovation Project - Capital Assessment	2,164	3,967	0	39,981	38,417	
SOUTHBOROUGH ASSESSMENT	280,198	205,150	330,064	336,616	367,672	9.23%
Note: FY18 Enrollment: 20						
FY19 Enrollment: 22						

FISCAL YEAR 2019	FY 2016	FY 2017	FY 2018	FY2019	Percent
302 Algonquin Regional High School	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
REGULAR DAY PROGRAMS					
Administration	594,430	615,887	628,305	663,443	
Instruction	10,044,358	10,600,887	10,582,115	11,509,251	
Other Student Services	1,766,428	1,889,703	1,902,072	2,003,707	
Operation and Maintenance Buildings	1,567,984	1,795,817	1,667,507	1,702,050	
Fixed Charges	3,142,115	3,390,748	3,686,120	3,620,778	
New Equipment	120,912	97,410	110,200	155,200	
Tuition, Other Public Schools	488,649	290,000	290,000	290,000	
Contractual Obligation	0	0	539,722	0	
REGULAR DAY PROGRAMS TOTAL	17,724,876	18,680,452	19,406,041	19,944,429	
SPECIAL EDUCATION PROGRAMS					
Administration	16,713	9,300	9,300	9,300	
Instruction	2,040,439	2,100,965	2,154,530	2,271,114	
Other Student Services	156,935	221,489	251,280	251,280	
Operation and Maintenance Buildings	1,107	2,000	2,000	2,000	
Fixed Charges	1,595	0	1,595	1,595	
Programs, Other Systems in Massachusetts	366,181	410,924	429,035	479,180	
Programs, Member of Collaborative	43,202	62,795	50,685	124,060	
SPECIAL EDUCATION TOTAL	2,626,172	2,807,473	2,898,425	3,138,529	
GRAND TOTAL OPERATING BUDGET	20,351,048	21,487,925	22,304,466	23,082,958	3.5%
FISCAL YEAR 2019		NON			Percent
		EXEMPT	EXEMPT	TOTAL	Inc./Decr.
FY2019 Southborough Assessment		7,630,887	459,767	8,090,654	2.4%

FISCAL YEAR 2019	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT
305 Norfolk County Agr.	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
56720-56720 Norfolk Assessment	0	0	0	43,600	0	-100.00%
Total NORFOLK ASSMT Budget	0	0	0	43,600	0	-100.00%

Glossary of Terms

All terms are as defined by Massachusetts Department of Revenue.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. Examples of available funds are free cash, stabilization fund, and overlay surplus.

Capital Assets: All tangible property used in the operation of government which is not easily converted into cash and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements, buildings and building improvements, machinery and equipment.

Chapter 70 School Funds: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Cherry Sheet: The official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., who are represented by a recognized labor union.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½.

Deficit: The excess of expenditures over revenues during an accounting period.

Fiscal Year: Since 1974, Massachusetts has operated on a budget cycle that begins July 1 and ends June 30.

Free Cash: Remaining, unrestricted funds from operations of the previous year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash is certified by the State Bureau of Accounts and is not available for appropriation until certified.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ½ provisions.

Levy Ceiling: A levy ceiling is a tax restriction imposed by Proposition 2 ½. It states that, in any year, the real and personal property taxes imposed may not exceed 2 ½ % of the total full and fair cash value of all taxable property.

Levy Limit: A levy limit is a tax restriction imposed by Proposition 2 ½. It states that the real and personal property taxes imposed by a town may only grow each year by 2 ½ % of the prior year's levy limit, plus new growth and any overrides or exclusions.

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, fees, rentals and charges.

Overlay: An account established annually to fund anticipated tax abatements, exemptions and uncollected taxes. The overlay is not established by the normal appropriation process, but rather is raised on the tax recap sheet.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Proposition 2 ½: A state law enacted in 1980, Proposition 2 ½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Reserve Fund: An amount set aside annually to provide a funding source for extraordinary or unforeseen expenditures. The Advisory Committee can authorize transfers from the reserve fund.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. A 2/3 vote of town meeting is required to establish, amend the purpose of, or appropriate money from the stabilization fund.