



TOWN OF WEBSTER



FY2020 MUNICIPAL BUDGET



Board of Selectmen

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Town Government

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Michael Finamore

Mat Fitton

Sean Williams

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TOWN OF WEBSTER, MASSACHUSETTS

DOUG WILLARDSON TOWN ADMINISTRATOR

To the Honorable Board of Selectmen, Elected Officials, Webster Residents and Business Owners:

I am pleased to present the Fiscal Year 2020 Proposed Budget that continues to lay the groundwork for Webster's bright future. I look forward to working with the Board of Selectmen, Finance Committee and School Committee to review and discuss the merits of the budget.

Last year, all of our surrounding communities were seeking a Proposition 2 ½ override with many of them successful in their efforts. At the time, a \$1.3 million deficit was projected for our FY2020 budget. It seemed only a matter of time before it was our turn to request an operational override. However, with some hard work, remarkably we were able to close the vast majority of the budget gap. This was accomplished by:

- Negotiating new marijuana host agreements: \$150,000
- Bidding out and saving on our general and liability insurance: \$130,000
- Funding our streetlights through grant funds rather than bonding: \$87,000
- Funding the purchase of the Fire Rescue with cash on hand rather than bonding: \$80,000
- Reduced or eliminated the following positions in the past two years—part-time engineer, part-time benefits coordinator, town collector, assessing clerk, treasury clerk, chief chemist, parking clerk, secretary to the board of selectmen: \$281,000
- Used the State Qualified Bond Act to reduce our debt service interest rate: \$80,000
- Reformed the Town health insurance options: \$340,000
- TOTAL SAVINGS: \$1,148,000

Even with the above cost saving measures, our resources available fall short of what all of our departments have requested. We were able to reduce the Town's portion of the budget to a 3% increase. The School Department has requested an increase of 4.2% (an \$887,000 increase); however, my proposed school budget is set at a 3% increase (a \$630,000 increase). Last year I recommended that the Town and School agree to divide the estimated new revenue proportionate to the current split of the school and town portions of the budget net of the increase in shared costs between the Town and School. For example, this year there is an estimated increase of about \$2.1 million in revenue (tax levy, state aid, local receipts, etc.). From this we subtract the increase in shared costs—\$1.2 million. The remaining \$900,000 is split at the current rate of 30% Town (\$270,000) and 70% Schools (\$630,000). Shared costs between the School and Town include: debt service, assessments, overlay, retirement assessment, unemployment, health insurance, Medicare tax, OPEB, liability insurance, school crossing guards and student transportation. This is an equitable solution to what can be a difficult problem. Over the next few months, the Board of Selectmen, School Committee and Finance Committee will help determine if this is the appropriate division of our limited resources.

BUDGET MESSAGE

The \$47.8 million budget (4.55% increase) I have recommended will continue to deliver the high level of service our residents have come to expect, but will do so with fewer resources than were available in the past. It is our challenge and responsibility to maintain and, as possible, improve the delivery of services with less resources. The greatest increase in this year's budget is debt principal payments with an increase of over \$750,000. This is the result of several previously approved projects that now have their first debt payments due including: a portion of the Park Avenue School construction, Webster Middle School renovations, Kelley Library construction, fire tower truck purchase, and technology devices and upgrades for the schools. Another significant increase is our retirement assessment which increased \$213,000. I have also budgeted \$100,000 for our Other Post Employment Benefits (OPEB—retiree health insurance). The Town has a large unfunded liability in this area and this appropriation shows a good faith effort to start addressing it.

By reallocating resources, we have been able to make some modest increases to the budget for some of the Town's priorities. Included is \$24,000 for dealing with nuisance properties. Many times nuisance properties remain standing because neither the owners nor the Town have the resources to demolish them. This will give the Town some funds to manage nuisance properties with the ability to lien the property to recoup any town expenditures. Additionally, \$35,000 has been set aside for the Town's economic development fund which is used to improve the business environment, attract and retain businesses and fund public projects with an economic benefit. Minor increases were made to the buildings and grounds budgets to improve public landscaping, repair the gazebo and make improvements to Town Hall. Lastly, a salary reserve has been set aside to fund all town increases. Through a State grant, the Town hired a third-party consultant to create job descriptions and determine market salaries for all Town positions. This reserve will be distributed in accordance with the salary study when complete.

Each departmental budget has been closely reviewed to more closely align projected expenses with the budget. This has resulted in a very lean budget with very little wiggle room for any unforeseen circumstances. I appreciate, in advance, the cooperation and flexibility of the Board of Selectmen, the Finance Committee and Town Meeting voters for any budget adjustments that may be needed in the future.

I encourage you to review this budget document in detail. This will provide you with a better understanding of the changes proposed in the budget. I very much welcome discussion or questions on what is being proposed. Please feel free to call me at 508-949-3800 ext. 4000 or email me at dwillardson@webster-ma.gov.

In closing, I would like to sincerely thank and recognize the Finance Team: James Chauvin, Treasurer/Acting Collector; Marc Becker, Assessor; and Tim Bell, Accountant. Lastly, I would like to express my appreciation for the cooperation I have received from the employees, and members of the Board of Selectmen who had input in the creation of this budget. I look forward to working with each of you as we implement this plan to fund the future of Webster.

Sincerely,



Town Administrator

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
411018	PP 2018		-	-	(551,038)
411019	PP 2019		(571,209)	(571,209)	(43)
	Personal Property		(571,209)	(571,209)	(553,327)
412017	RE 2017		-	-	(258,858)
412018	RE 2018		-	-	(22,538,112)
412019	RE 2019		(24,167,277)	(24,161,339)	(10,149)
	Real Estate, Net of Abatements	(25,907,698)	(24,167,277)	(24,161,339)	(22,807,120)
414200	TAX LIENS REDEEMED	-	-	-	(334,570)
	Tax Title	-	-	-	(334,570)
414500	TAX FORECLOSURES	-	-	-	(164,305)
	Tax Foreclosures	-	-	-	(164,305)
458001	FEMA REIMBURSEMENT		-	-	-
461001	LOSS OF TAXES - STATE	(24,762)	(23,458)	(23,414)	(21,156)
461003	LOSS OF TAXES - SURV SPOUSE		-	-	(64,471)
461004	LOSS OF TAXES - ELDERLY	(85,072)	(84,049)	(84,049)	(20,582)
462001	SCHOOL AID - CHAPTER 70	(13,371,722)	(12,709,800)	(12,684,114)	(12,255,637)
462006	CHARTER SCHOOL REIMBURSEMENT	(16,424)	(29,751)	(28,642)	(37,981)
466003	VETERANS BENEFITS	(217,596)	(226,047)	(226,047)	(251,665)
466005	LOTTERY	(2,629,189)	(2,560,067)	(2,560,067)	(2,473,495)
468003	HOMELESS TRANSPORTATION	(46,000)	-	-	(46,002)
	Cherry Sheet	(16,390,765)	(15,633,172)	(15,606,333)	(15,170,989)
415013	MV 2013		-	-	(1,546)
415014	MV 2014		-	-	(2,164)
415015	MV 2015		-	-	(4,881)
415016	MV 2016		-	-	(25,717)
415017	MV 2017		-	-	(293,150)
415018	MV 2018		-	-	(1,725,740)

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
415019	MV 2019	(2,090,000)	(2,053,452)	(2,050,000)	-
416017	BOAT EXCISE 2017		-	-	(14,326)
416019	BOAT EXCISE 2019	(15,000)	(15,000)	(27,000)	-
	Vehicle & Boat Excise	(2,105,000)	(2,068,452)	(2,077,000)	(2,067,930)
468001	MEALS TAX	(315,000)	(310,000)	(290,000)	(303,729)
	Meals Tax & Other Excise	(315,000)	(310,000)	(290,000)	(303,729)
417003	PENALTIES & INT - TAX LIENS	(89,142)	(142,335)	(93,975)	(154,943)
417001	PENALTIES & INT - PROPERTY TAX	(80,000)	(80,000)	(78,000)	(80,018)
417002	PENALTIES & INT - MV EXCISE	(18,000)	(18,000)	(17,102)	(18,229)
417008	PENALTIES & INT - BOAT EXCISE	(600)	(529)	(529)	(1,981)
	Penalties & Interest	(187,742)	(240,864)	(189,606)	(255,170)
418000	PAYMENTS IN LIEU OF TAXES	(5,604)	(127,504)	(157,504)	(30,604)
	Payments in Lieu of Taxes	(5,604)	(127,504)	(157,504)	(30,604)
432004	FEES - COPIES	-	(1,579)	(1,579)	-
432004	FEES - COPIES		-	-	-
432001	CONSTABLE FEES	-	-	-	-
432003	BOUNCED CHECK FEES	(800)	(1,300)	(374)	(740)
432003	BOUNCED CHECK FEES	(500)	-	(605)	(600)
432004	FEES - COPIES	(1,400)	-	-	(1,309)
432005	DEMAND FEES	(215,000)	(215,000)	(215,000)	(194,892)
432006	BETTERMENT RELEASE FEES	(270)	(285)	(285)	(272)
432007	RMV COLLECTOR FEES	(28,000)	(28,000)	(26,456)	(28,047)
432008	MUNICIPAL LIEN FEES	(30,000)	(30,000)	(30,000)	(15,458)
432004	FEES - COPIES	-	-	-	(10)
432009	VITAL STATISTIC FEES	(25,000)	(25,550)	(25,550)	(25,360)
432004	FEES - COPIES	-	-	-	(12)
432010	FILING FEES	(6,000)	(6,000)	(12,566)	(7,205)
432004	FEES - COPIES		-	-	(115)

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
432010	FILING FEES	(4,000)	(4,000)	-	(5,390)
432004	FEES - COPIES		-	-	(385)
432010	FILING FEES	(5,000)	(5,000)	-	(6,379)
432012	ACCIDENT REPORTS	(2,000)	(2,828)	(2,828)	(1,588)
432013	DETAIL ADMIN FEES	(50,000)	(45,000)	(30,900)	(56,980)
432014	REPORT FEES	(100)	(238)	(238)	(90)
432016	SMOKE DETECTOR FEES	(19,500)	(19,254)	(19,254)	(19,630)
432017	INSPECTION FEES	(100)	(103)	(103)	-
432018	ANIMAL ADOPTION FEES	(2,000)	(2,060)	(2,060)	(2,155)
432004	FEES - COPIES	-	-	-	(10)
432019	CONTRACTOR FEES	-	-	-	(60)
432004	FEES - COPIES	-	-	-	(26)
432021	PLAN REVIEW FEES	(4,000)	(4,030)	(4,030)	(3,950)
432022	PERC TEST FEES	(2,500)	(879)	(879)	(2,500)
432028	SEALER OF WEIGHTS & MEASURES	(12,000)	(14,000)	-	(13,930)
432024	GATE OPENING FEES	-	-	-	(10)
	Fees	(408,170)	(405,106)	(372,707)	(387,103)
436000	RENTALS & LEASES	(63,350)	(63,350)	(63,350)	(110,957)
	Rentals	(63,350)	(63,350)	(63,350)	(110,957)
437000	OTHER DEPARTMENTAL REVENUE	-	-	-	(940)
	Dept. Revenue - Schools	-	-	-	(940)
477003	LIBRARY FINES	(1,000)	(976)	(976)	(1,064)
	Dept. Revenue - Libraries	(1,000)	(976)	(976)	(1,064)
432020	CEMETERY GRAVE OPENINGS	(23,000)	(23,000)	(19,570)	(23,599)
432029	CEMETERY FLAT MARKERS	(500)	-	-	(1,726)
	Dept. Revenue -Cemeteries	(23,500)	(23,000)	(19,570)	(25,325)
432023	MEMORIAL BEACH FEES	-	-	-	(1,876)
	Dept. Revenue - Recreation	-	-	-	(1,876)

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
437000	OTHER DEPARTMENTAL REVENUE IF	-	(2,500)	(2,500)	(2,411)
437000	OTHER DEPARTMENTAL REVENUE IF	-	-	-	-
437000	OTHER DEPARTMENTAL FEES	(3,500)	(20,000)	(2,000)	(3,550)
437000	OTHER DEPARTMENTAL REVENUE IF	-	-	-	(31)
437000	OTHER DEPARTMENTAL REVENUE IF	-	-	-	(1,068)
437003	STREET LISTINGS	(100)	(143)	(143)	(120)
437000	OTHER DEPARTMENTAL REVENUE IF	-	-	-	(203)
437004	IOD REIMBURSEMENT	(55,000)	(58,000)	(55,000)	(57,960)
437005	RESTITUTION	-	(991)	(991)	(266)
437000	OTHER DEPARTMENTAL REVENUE IF	(3,000)	-	-	(2,176)
437004	IOD REIMBURSEMENT	-	-	-	-
437000	OTHER DEPARTMENTAL FEES	(500)	-	-	(862)
437000	OTHER DEPARTMENTAL REVENUE IF	(800)	-	-	(1,023)
437004	IOD REIMBURSEMENT	-	-	-	-
437000	OTHER DEPARTMENTAL REVENUE IF	(2,000)	-	-	(7,641)
437000	OTHER DEPARTMENTAL REVENUE IF	-	-	-	(1,420)
	Dept. Revenue - Other	(64,900)	(81,634)	(60,634)	(78,730)
441000	ALCOHOLIC LICENSES	(25,000)	(17,000)	(17,000)	(24,985)
441100	BYOB PERMITS	-	(7,750)	(7,750)	-
442001	JUKE BOX LICENSES	-	(421)	(421)	-
442002	COMMON VICTULAR LICENSES	(1,550)	(1,751)	(1,751)	(1,525)
442003	JUNK DEALER LICENSES	(100)	(154)	(154)	(25)
442004	ALL OTHER LICENSES	-	-	-	(25)
442005	SUNDAY ENTERTAINMENT LICENSES	(675)	(834)	(834)	(675)
442006	WEEKDAY ENTERTAINMENT LICENSES	(1,900)	(2,086)	(2,086)	(1,900)
442007	CLASS I LICENSES	(225)	(212)	(212)	(225)
442008	CLASS II LICENSES	(1,200)	(1,111)	(1,111)	(1,300)
442009	CLASS III LICENSES	(100)	(86)	(86)	(100)

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
445003	VARIOUS FOOD PERMITS	-	(30,000)	(30,000)	-
445050	OTHER PERMITS		-	-	(50)
442011	DOG LICENSES	(10,000)	(10,000)	(10,000)	(6,024)
442012	SPORTING LICENSES	-	-	-	(20)
445004	RAFFLE PERMITS	-	(51)	(51)	(30)
445005	UNDERGROUND STORAGE TANKS	(360)	(385)	(385)	(360)
445006	FIREARM PERMITS	(5,000)	(6,000)	(7,266)	(4,463)
445008	GAS & OIL PERMITS	(14,000)	(15,000)	(13,735)	(15,825)
445009	TANK REMOVAL PERMITS	-	(596)	(596)	-
445010	BLASTING PERMITS	-	(172)	(172)	(50)
445011	BLACK POWDER PERMITS	-	(81)	(81)	(80)
445012	BURNING PERMITS	(700)	(716)	(716)	(810)
445013	ANCEL SYSTEM	-	(116)	(116)	-
445014	BURNING EQUIPMENT	-	-	-	-
445015	SPRINKLER SYSTEM	(850)	(855)	(855)	(850)
445016	WASTE OIL	-	-	-	-
445050	OTHER PERMITS	(15,000)	(15,000)	(14,000)	(15,350)
445017	BUILDING PERMITS	(180,000)	(203,491)	(247,561)	(203,491)
445018	GAS PERMITS	(15,000)	(15,375)	(15,375)	(16,118)
445019	PLUMBING PERMITS	(25,000)	(26,274)	(26,274)	(24,585)
445020	ELECTRICAL PERMITS	(46,000)	(50,000)	(60,000)	(46,077)
445021	STREET OPENINGS	(4,000)	(5,000)	(4,000)	(4,396)
445022	CURB CUTS	(500)	(397)	(397)	(875)
442013	MOBILE HOME LICENSES	(1,000)	(2,060)	(2,060)	-
445003	VARIOUS FOOD PERMITS	(28,000)	-	-	(28,092)
445024	DISPOSAL WORKS PERMITS	(1,500)	(598)	(598)	(1,550)
445025	WASTE DISPOSAL PERMITS	-	(2,673)	(2,673)	-
445028	SEPTIC HAULER PERMITS	(7,000)	(7,400)	(6,221)	(7,400)

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
445030	HEALTH PERMITS	(700)	(674)	(674)	-
445031	DRAINLAYER PERMITS	(4,000)	(4,000)	(3,223)	(4,975)
445032	WELL PERMITS	-	-	-	-
445033	TOBACCO PERMITS	(4,000)	(4,000)	(3,080)	(4,550)
445034	FUNERAL PERMITS	(400)	(463)	(463)	(400)
445035	ON SITE SEWER PERMITS	-	(40)	(40)	(30)
445040	POOL PERMITS	(500)	(650)	(650)	(300)
445041	TANNING PERMITS	(600)	(648)	(648)	(600)
424003	PARKS CHARGES FOR SERVICES	-	(45)	(45)	-
445038	PARKS PERMITS	(200)	(249)	(249)	(170)
Licenses & Permits		(395,060)	(434,417)	(483,613)	(418,280)
477002	COURT FINES	(35,000)	(45,000)	(45,000)	(37,484)
477004	21D VIOLATIONS	(1,000)	(1,486)	(1,486)	(350)
477001	PARKING FINES	(13,000)	(13,771)	(13,771)	(12,766)
Fines and Forfeits		(49,000)	(60,257)	(60,257)	(50,600)
482000	INVESTMENT EARNINGS	(50,000)	(50,000)	(30,000)	(38,306)
482000	INVESTMENT EARNINGS		-	-	(812)
Investment Income		(50,000)	(50,000)	(30,000)	(39,118)
484003	MEDICAID REIMBURSEMENT	(425,000)	(375,000)	(475,000)	(348,612)
Medicaid Reimbursement		(425,000)	(375,000)	(475,000)	(348,612)
484002	PRIOR YEAR RECOVERY		-	-	(9,114)
484009	MEDICARE TAX REIMBURSEMENT	(1,000)	(1,071)	(1,071)	(1,192)
484012	MISCELLANEOUS MV EXCISE	(11,000)	(11,000)	(4,120)	(11,166)
484999	OVER/SHORT		-	-	(14)
484000	NOT OTHERWISE CLASSIFIED		-	-	(2,131)
484002	PRIOR YEAR RECOVERY		-	-	(2,137)
484002	PRIOR YEAR RECOVERY		-	-	(2,177)
493000	PREMIUM ON BONDS SOLD		-	-	(67,905)

REVENUE

Object	Description	FY20 Budget	2019 Recap Budget	2019 Original Budget	2018 Actual
	Misc. Non-Recurring	(12,000)	(12,071)	(5,191)	(96,687)
497002	TRANS FROM SPECIAL REV FUNDS	(260,000)	(321,500)	(321,500)	(49,386)
497005	TRANS FROM ENTERPRISE FUNDS	(816,935)	(779,342)	(779,342)	(772,995)
497006	TRANS FROM TRUST FUNDS		-	-	-
		(1,076,935)	(1,100,842)	(1,100,842)	(822,381)
		(47,480,724)	(45,725,131)	(45,725,131)	(44,069,419)
	Marijuana Host Agreements	(250,000)			
	Dudley Indirect	(75,086)			
		(47,805,810)			
Summary					
	Vehicle & Boat Excise	(2,105,000)	(2,068,452)	(2,077,000)	(2,067,930)
	Meals Tax & Other Excise	(315,000)	(310,000)	(290,000)	(303,729)
	Penalties & Interest	(187,742)	(240,864)	(189,606)	(255,170)
	Payments in Lieu of Taxes	(5,604)	(127,504)	(157,504)	(30,604)
	Fees	(408,170)	(405,106)	(372,707)	(387,103)
	Rentals	(63,350)	(63,350)	(63,350)	(110,957)
	Dept. Revenue - Schools	-	-	-	(940)
	Dept. Revenue - Libraries	(1,000)	(976)	(976)	(1,064)
	Dept. Revenue -Cemeteries	(23,500)	(23,000)	(19,570)	(25,325)
	Dept. Revenue - Recreation	-	-	-	(1,876)
	Dept. Revenue - Other	(64,900)	(81,634)	(60,634)	(78,730)
	Licenses & Permits	(395,060)	(434,417)	(483,613)	(418,280)
	Fines and Forfeits	(49,000)	(60,257)	(60,257)	(50,600)
	Investment Income	(50,000)	(50,000)	(30,000)	(39,118)
	Medicaid Reimbursement	(425,000)	(375,000)	(475,000)	(348,612)
	Misc. Non-Recurring	(12,000)	(12,071)	(5,191)	(96,687)
		(4,105,326)	(4,252,630)	(4,285,407)	(4,216,727)

COMMUNITY PROFILE



Webster is a town in southern Worcester County, Massachusetts, United States.

Webster was first settled in 1713 and was officially incorporated on March 6, 1832. The area forming the town had previously been divided among the town of Dudley, the town of Oxford and an unincorporated gore. The primary founder was the manufacturer Samuel Slater, who came to the area after his celebrated activities in Pawtucket, Rhode Island, and founded several textile mills, one of which was taken over by the Cranston Print Works in 1936. He named the town after his friend, Daniel

Webster. Slater spent his last years in Webster and died and is buried there in Mount Zion Cemetery.

According to the United States Census Bureau, the town has a total area of 14.5 square miles (38 km²), of which 12.5 square miles (32 km²) is land and 2.0 square miles (5.2 km²), or 14.10%, is water.

The town is bounded on the north by Oxford; on the east by Douglas; on the south by Thompson, Connecticut, and on the west by Dudley, with which it is most closely tied culturally and politically.

The town is home to Lake Chargoggagoggmanchauggagoggchaubunagungamaugg, also known as "Webster Lake", a body of water with a surface area of 1,442 acres (584 ha). Lake Chargoggagoggmanchauggagoggchaubunagungamaugg is often cited as the longest place name in the United States and one of the longest in the world. Today, "Webster Lake" may be the name most used, but some residents of Webster take pride in reeling off the longer version.

The town is known for incorporating many Polish-American immigrants. Persons of Polish descent may constitute as much of a third of the town's population. St. Joseph Basilica, the oldest Polish-American Catholic parish church in New England, is located in Webster.

Chaubunagungamaug Reservation, a state-recognized Nipmuc Indian reservation, is located within the town. There are over 500 tribe members officially recognized by the Commonwealth of Massachusetts, though they are not recognized as a tribal government by the Bureau of Indian Affairs.



WEBSTER FACTS AND FIGURES

Physical Description	
Incorporated as a town:	1832
Location:	Worcester County
Surface Area:	14.5 square miles
Demographics*	
Total population	16,767
Male	47.6%
Female	52.4%
Median age	38
Households	6,905
Families	4,274
Population Density	1,314.2 per sq. mile
Median Family Income	\$38,169
Mean Family Income	\$48,898
Per capita Income	\$20,410
Under the age of 18	23.2%
18 to 24	7.4%
25 to 44	30.6%
45 to 64	22.2%
65 years of age and older	16.7%
Marital Status	
Female Single	11.8%
Currently married	45.4%
Non-Families	38.1%
Race	
White	94.82%
Hispanic or Latinos	3.95%
Black	1.11%
Native American	0.34%
Asian	0.92%
Other	1.49%

*Based on 2010 US Census Data

WEBSTER FACTS AND FIGURES

Education

Park Avenue School	Grades K-4
Webster Middle School	Grades 5-8
Bartlett High School	Grades 9-12

Fiscal Year 2019 Tax Classification

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	1,363,476,860	20,902,100	15.33
Commercial	187,804,355	2,879,041	15.33
Industrial	23,385,015	358,492	15.33
Personal Property	35,672,440	546,859	15.33
Total	1,610,338,670	24,686,492	

Fiscal Year 2019 Proposition 2 1/2 Levy Capacity

New Growth	293,480
Debt Exclusion	2,335,696
Levy Limit	24,691,278
Excess Capacity	4,786
Ceiling	40,258,467
Override Capacity	17,902,885

Socioeconomic Metrics

2016 Labor Force	8,602
2016 Unemployment Rate	3.50%
2009 Housing Units per Sq Mile	604.80
2013 Road Miles	84.79
EQV Per Capita (2016 EQV/2015 Population)	88,421
Number of Registered Vehicles (2014)	9,751
2012 Number of Registered Voters	11,636

Fiscal Year 2019 Average Single Family Tax Bill

Number of Single Family Parcels	3,844
Assessed Value of Single Family	263,500
Average Single Family Tax Bill	4,039

ENTERPRISE FUNDS

Enterprise Funds are funds established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Section 53F 1/2 of Chapter 44 of the Massachusetts General Laws dictates the use of Enterprise Funds for cities within the Commonwealth.

The Town maintains two enterprise funds: the sewer department and the water department. Enterprise operations are supported primarily by charges for services received. Funds raised from charges are dedicated to the specific purpose of the enterprise operation, and cannot be diverted to other unrelated uses. Town general fund resources do not support the Water and Sewer Department—user receipts fully cover the cost of the Water and Sewer operating budgets. Additionally, the water and sewer departments pay an indirect cost offset to the General Fund for services provided on behalf of the enterprise funds.

The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the “using up” (depreciation) of the capital investments supporting the service.

Advantages of an enterprise fund include that it:

- **Identifies a Total Service Cost.** Consolidating direct operating, direct capital, and indirect costs (e.g., enterprise-related costs appropriated in the General Fund operating budget) helps a community to readily identify a total service cost and determine funding sources. The total service cost may also include a subsidy from the General or other fund or a reimbursement from the enterprise fund to other funds for subsidized costs incurred in the two full, immediately prior fiscal years.
- **Provides Useful Management Information.** Consolidating revenues, expenses and operating performance of the fund provides a community with useful decision making information regarding user charges and fees and a subsidy if necessary. The community can also include the enterprise fixed assets and infrastructure as assets and recognize the annual depreciation of these assets in audited financial statements.

STATE ASSESSMENTS

THE CHERRY SHEET ASSESSMENT

The Cherry Sheet is a form showing all state and county charges assessed against the Town, as certified by the state director of accounts. The following are explanations on each of the Assessments charged from the State. The Town's Cherry Sheet Assessment is \$1,240,133 for FY2018 per the Governor's submitted budget. The Town saw significant increases in the school choice and charter school sending tuition lines.

Mosquito Control Services. There are eight mosquito control districts whose costs are apportioned to member municipalities on the Cherry Sheet. Each district is also allocated a proportional share of expenses for the State Reclamation Board that administers these programs. Each district relies on a separate formula to apportion its assessment to its member municipalities. All formulas are based on Equalized Valuation; five of the districts' formulas also use land area as a component.

RMV Non-Renewal Surcharge. Since February 1985, the State has implemented a provision of Massachusetts General Laws, Chapter 90, which enables the Town to request that the state Registry of Motor Vehicles not renew the license and registration of an operator/owner of a motor vehicle who has two or more outstanding parking tickets. This provision is imposed after the motorist has failed to pay the parking tickets and had an opportunity for a hearing. This program has resulted in a significant decrease in the number of delinquent payments. The municipality collects a \$20 surcharge per violation for nonpayment of excise from individual violators. This surcharge enables the municipality to offset the \$20 charge per "marking" assessed by the Registry of Motor Vehicles. The RMV Non-Renewal Surcharge estimated assessments will be based on the most current information available when Cherry Sheets are prepared.

Air Pollution Control. The Department of Environmental Protection supervises six districts statewide. The Commission is empowered through the Office of the Governor and has a mandate to control air pollution through the enforcement of Air Pollution Control Acts and Safety.

Regional Transit. To assess municipalities in order to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and service outside the Metropolitan Boston area. Between 25 - 50 percent of the total net cost of service of each regional transit authority is assessed to its member municipalities in proportion to the estimated cost of operating routes through those municipalities. A net operating deficit for each regional transit authority is calculated as the difference between the revenue sources (fares, advertisements and federal assistance) and the operating costs. This deficit is funded through assessments to member municipalities and state contract assistance.

Special Education. To partially reimburse the state for providing special needs education to children enrolled in state hospital schools. The cost that each municipality is charged is the average per pupil cost of education within the school district multiplied by the Full Time Equivalent of resident pupils served by the state. Current year charges are for pupils served in the prior school year. The Department of Elementary and Secondary Education determines a per pupil cost for each school system based on

STATE ASSESSMENTS

enrollments and costs in the prior school year. The Department of Elementary and Secondary Education certifies charges to the Division of Local Services.

School Choice Sending. Assesses the sending municipality or regional school district for pupils attending another school district under school choice. School choice tuition charges are assessed against the sending district and paid to the receiving school district.

Cherry Sheet estimates are based on the prior year's final tuition rates and enrollment figures. Cherry sheet estimates for the upcoming fiscal year are based on final tuition rates and enrollment figures from April of the current fiscal year. The tuition charge is based on the number of full time equivalent students multiplied by the per pupil tuition rate.

Charter School Sending Tuition. Assesses the sending municipality or regional school district for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district. Charter Schools receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings.

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
114	TOWN MODERATOR						
511001	Moderator Stipend	-	-	-	-	-	
	<i>Personnel Subtotal</i>	-	-	-	-	-	0.0%
570000	Other Charges and Expenses	877	500	500	500	-	
	<i>Expenses Subtotal</i>	877	500	500	500	-	0.0%
	TOTAL TOWN MODERATOR	877	500	500	500	-	0.0%
122	BOARD OF SELECTMEN						
						-	
511007	Selectmen Stipends	12,852	15,128	12,100	12,100	(3,028)	
511050	Executive Secretary	52,888	55,076	60,000		(55,076)	
512001	Town Meeting Workers	275				-	
514006	Longevity	43,900	42,900	38,200	38,200	(4,700)	
514007	Sick Leave Incentive	28,996	25,000	30,000	30,000	5,000	
514008	Vacation Leave Incentive	4,220	6,000	18,000	18,000	12,000	
519019	Certification Stipend	-	1,000			(1,000)	
	<i>Personnel Subtotal</i>	143,131	145,104	158,300	98,300	(46,804)	-32.3%
524001	Building Maintenance	7,057	5,000	5,000	5,000	-	
530008	Employee Training	-	1,000	1,000	1,000	-	
530009	Audit	84,000	45,000	45,000	43,000	(2,000)	
542000	Office Supplies	1,045	5,000	5,000	5,000	-	
570000	Other Charges and Expenses	3,583	4,200	4,200	4,200	-	
571000	Travel	951	3,000	3,000	3,000	-	
573000	Dues/Subscriptions	3,446	3,291	3,291	3,291	-	
	<i>Expenses Subtotal</i>	100,082	66,491	66,491	64,491	(2,000)	-3.0%
	TOTAL BOARD OF SELECTMEN	243,213	211,595	224,791	162,791	(48,804)	-23.1%

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
123	TOWN ADMINISTRATOR					-	
511001	Administrator Salary	135,000	137,700	138,760	138,760	1,060	
511050	Executive Secretary	60,946	62,165	62,644	62,644	479	
511056	Part Time Confidential Clerk	-				-	
517310	Other Fringe Benefits	-	200	200	200	-	
519019	Certification Stipend	2,000	2,000	2,000	2,000	-	
519999	Salary Reserve	-	-	52,000	52,000	52,000	
	<i>Personnel Subtotal</i>	<i>197,946</i>	<i>202,065</i>	<i>255,604</i>	<i>255,604</i>	<i>53,539</i>	<i>26.5%</i>
524001	Building Maintenance	5,662	-	-	-	-	
524003	Vehicle Maintenance	2,271	2,300	2,300	2,300	-	
524007	Office Equipment Maintenance	6,212	-	-	-	-	
527000	Rentals and Leases	22,382	6,200	6,200	6,200	-	
530001	Medical Services	1,002	1,000	1,500	1,500	500	
530008	Employee Training	505	5,000	5,000	5,000	-	
534001	Telephone	13,929	16,500	16,500	16,500	-	
534003	Postage	16,102	13,500	13,500	13,500	-	
542000	Office Supplies	1,505	1,500	1,500	1,500	-	
570000	Other Charges and Expenses	2,339	9,000	9,000	8,690	(310)	
571000	Travel	520	200	200	200	-	
573000	Dues/Subscriptions	160	200	200	200	-	
579000	Unpaid Bills	81,338	-	-	-	-	
	<i>Expenses Subtotal</i>	<i>153,929</i>	<i>55,400</i>	<i>55,900</i>	<i>55,590</i>	<i>190</i>	<i>0.3%</i>
	TOTAL TOWN ADMINISTRATOR	351,875	257,465	311,504	311,194	53,729	20.9%
131	FINANCE COMMITTEE					-	
511052	Secretary Stipend	3,484	3,400	2,500	2,500	(900)	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
	<i>Personnel Subtotal</i>	3,484	3,400	2,500	2,500	(900)	-26.5%
570000	Other Charges and Expenses	-	185	1,000	1,000	815	
571000	Travel	145	-	-	-	-	
573000	Dues/Subscriptions	245	250	250	250	-	
	<i>Expenses Subtotal</i>	390	435	1,250	1,250	815	187.4%
	TOTAL FINANCE COMMITTEE	3,874	3,835	3,750	3,750	(85)	-2.2%
132	RESERVE FUND					-	
599000	Reserve Fund	-	50,000	50,000	50,000	-	
	TOTAL RESERVE FUND	-	50,000	50,000	50,000	-	0.0%
135	TOWN ACCOUNTANT					-	
511001	Accountant Salary	107,057	100,000	100,770	100,770	770	
511030	Assistant Salary	50,432	51,119	51,316	51,316	197	
511053	Principal Clerk Salary	44,918	46,479	46,657	46,657	178	
511055	Clerk Salary		-		-	-	
519008	Phone Allowance	700	600	600	600	-	
519019	Certification Stipend	3,000	2,000	2,000	2,000	-	
	<i>Personnel Subtotal</i>	206,107	200,198	201,343	201,343	1,145	0.6%
527000	Rentals and Leases	1,903	2,000	2,000	2,000	-	
530008	Employee Training	34,775	1,250	1,250	1,250	-	
530000	Professional Services	50	-	5,000	5,000	5,000	
542000	Office Supplies	5,493	4,400	5,000	5,000	600	
570000	Other Charges and Expenses	600	100	100	100	-	
571000	Travel	145	1,000	1,000	1,000	-	
573000	Dues/Subscriptions	768	420	1,200	1,200	780	
	<i>Expenses Subtotal</i>	43,734	9,170	15,550	15,550	6,380	69.6%

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
TOTAL TOWN ACCOUNTANT		249,840	209,368	216,893	216,893	7,525	3.6%
141	ASSESSORS					-	
511001	Chief Assessor	54,440	55,537	70,000	70,000	14,463	
511053	Assistant Salary	46,483	47,000	48,290	48,290	1,290	
511054	Senior Clerk Salary	42,060	33,321	34,000	12,000	(21,321)	
519026	Assessors Stipends	2,000	-		-	-	
	<i>Personnel Subtotal</i>	<i>144,983</i>	<i>135,858</i>	<i>152,290</i>	<i>130,290</i>	<i>(5,568)</i>	<i>-4.1%</i>
530008	Employee Training	1,954	3,000	4,400	4,400	1,400	
542000	Office Supplies	2,437	2,000	2,000	2,000	-	
570000	Other Charges and Expenses	322	500	500	500	-	
571000	Travel	-	200	200	200	-	
	<i>Expenses Subtotal</i>	<i>4,713</i>	<i>5,700</i>	<i>7,100</i>	<i>7,100</i>	<i>1,400</i>	<i>24.6%</i>
530018	Assessing Services	62,000	62,000	62,000	62,000	-	
	<i>Special Articles Subtotal</i>	<i>62,000</i>	<i>62,000</i>	<i>62,000</i>	<i>62,000</i>	<i>-</i>	<i>0.0%</i>
TOTAL ASSESSORS		211,696	203,558	221,390	199,390	(4,168)	-2.0%
145	TOWN TREASURER/COLLECTOR					-	
511001	Treasurer Salary	56,837	58,537	70,000	70,000	11,463	
511030	Assistant Treasurer Salary	49,704	54,698	51,316	51,316	(3,382)	
511030	Assistant Collector Salary		51,472	49,298	49,298	(2,174)	
511037	Human Resources Coordinator					-	
511054	Senior Clerk Salary		43,853	41,926	41,926	(1,927)	
511055	Clerk Salary	34,355	38,885	37,928		(38,885)	
511056	Part Time Clerk				2,500	2,500	
519019	Certification Stipend		1,000	1,000	1,000	-	
	<i>Personnel Subtotal</i>	<i>140,896</i>	<i>248,445</i>	<i>202,170</i>	<i>216,040</i>	<i>(32,405)</i>	<i>-13.0%</i>

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
530000	Professional Services	21,636	10,000	60,000	10,000	-	
530001	Medical Services					-	
530008	Employee Training	724	1,500	1,500	1,500	-	
530010	Legal Services	-	-		1,000	1,000	
530017	Financial Services	9,192	25,000	25,000	25,000	-	
530019	Debt Issuance Costs	-	-		-	-	
542000	Office Supplies	5,548	30,000	30,000	30,000	-	
570000	Other Charges and Expenses	-	7,700	7,000	7,000	(700)	
571000	Travel	131	800	800	800	-	
	<i>Expenses Subtotal</i>	37,231	75,000	124,300	75,300	300	0.4%
	TOTAL TOWN TREASURER	178,126	323,445	326,470	291,340	(32,105)	-9.9%
151	TOWN COUNSEL					-	
530000	Professional Services	14,060	-		-	-	
530010	Legal Services	141,880	90,000	125,000	90,000	-	
570000	Other Charges and Expenses					-	
	<i>Expenses Subtotal</i>	155,940	90,000	125,000	90,000	-	0.0%
	TOTAL TOWN COUNSEL	155,940	90,000	125,000	90,000	-	0.0%
152	PERSONNEL BOARD					-	
530001	Medical Services	6,038	5,000	5,000	5,000	-	
	<i>Expenses Subtotal</i>	6,038	5,000	5,000	5,000	-	0.0%
	TOTAL PERSONNEL BOARD	6,038	5,000	5,000	5,000	-	0.0%
155	DATA PROCESSING					-	
511002	Director	17,065	17,578	57,139	57,139	39,561	
	<i>Personnel Subtotal</i>	17,065	17,578		57,139	39,561	225.1%

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
524015	Computer Maintenance	100,725	128,431	134,000	134,000	5,569	
530000	Professional Services	7,968	5,000	10,000	10,000	5,000	
530008	Employee Training	1,566	3,500	3,500	3,500	-	
558002	Computer Supplies Other Charges and Expenses	6,677	7,500	7,500	7,500	-	
570000		314	500	500	500	-	
	<i>Expenses Subtotal</i>	<i>117,251</i>	<i>144,931</i>	<i>155,500</i>	<i>155,500</i>	<i>10,569</i>	<i>7.3%</i>
585019	Computer Equipment	-	10,000	10,000	10,000	-	
	<i>Capital Outlay Subtotal</i>	<i>-</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>-</i>	<i>0.0%</i>
	TOTAL DATA PROCESSING	134,316	172,509	165,500	222,639	50,130	29.1%
161	TOWN CLERK					-	
511001	Town Clerk Salary	60,488	61,708	68,523	68,523	6,815	
511030	Assistant Salary	49,431	51,119	51,316	51,316	197	
512003	Election Workers					-	
519019	Certification Stipend	1,000	1,000	1,000	1,000	-	
	<i>Personnel Subtotal</i>	<i>110,920</i>	<i>113,827</i>	<i>120,839</i>	<i>120,839</i>	<i>7,012</i>	<i>6.2%</i>
520000	Purchase of Services	7,337	8,000	8,185	8,185	185	
530008	Employee Training	125	420	420	420	-	
542000	Office Supplies	2,102	3,000	3,000	3,000	-	
	<i>Expenses Subtotal</i>	<i>9,564</i>	<i>11,420</i>	<i>11,605</i>	<i>11,605</i>	<i>185</i>	<i>1.6%</i>
	TOTAL TOWN CLERK	120,484	125,247	132,444	132,444	7,197	5.7%
162	ELECTIONS & REGISTRATION					-	
512003	Election Workers	8,793	33,000	33,000	33,000	-	
512005	Census Workers					-	
519012	Election Clerk Stipend	1,953	1,953	1,953	1,953	-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
519014	Registrars Stipends	1,375	1,904	1,904	1,904	-	
	<i>Personnel Subtotal</i>	<i>12,121</i>	<i>36,857</i>	<i>36,857</i>	<i>36,857</i>	<i>-</i>	<i>0.0%</i>
534003	Postage (Census)	4,817	10,200	10,200	10,200	-	
534005	Printing & Copying	5,939	5,400	5,400	5,400	-	
575001	Meals/Food	25	900	900	900	-	
	<i>Expenses Subtotal</i>	<i>10,781</i>	<i>16,500</i>	<i>16,500</i>	<i>16,500</i>	<i>-</i>	<i>0.0%</i>
585000	Equipment					-	
	<i>Capital Outlay Subtotal</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	
	TOTAL ELECTION & REGISTRATION	22,902	53,357	53,357	53,357	-	0.0%
177	CODE ENFORCEMENT					-	
511002	Director of Planning and Economic Development	68,329	71,411	71,961	71,961	550	
511027	Conservation Agent	12,617	16,365	16,427	16,427	62	
511030	Assistant Town Planner		-		-	-	
511055	Clerk Salary		40,962	36,442	36,442	(4,520)	
513000	Regular Overtime		-	500	500	500	
	<i>Personnel Subtotal</i>	<i>80,946</i>	<i>128,738</i>	<i>124,830</i>	<i>125,330</i>	<i>(3,408)</i>	<i>-2.6%</i>
530000	Professional Services	21,685	-	-	-	-	
530008	Employee Training	260	-			-	
530010	Legal Services	-	-			-	
542000	Office Supplies	1,597	1,600	4,200	4,200	2,600	
569001	CMRPC Assessment	4,570	4,685	4,800	4,800	115	
570000	Other Charges and Expenses	5,950	7,000	8,000	8,000	1,000	
571000	Travel	312	1,000	1,000	1,000	-	
573000	Dues/Subscriptions	445	1,200	1,200	1,200	-	
	<i>Expenses Subtotal</i>	<i>34,820</i>	<i>15,485</i>	<i>19,200</i>	<i>19,200</i>	<i>3,715</i>	<i>24.0%</i>

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
	TOTAL CODE ENFORCEMENT	115,766	144,223	144,030	144,530	307	0.2%
182	COMMUNITY DEVELOPMENT					-	
530000	Professional Services	1,200	1,200	1,200	1,200	-	
	<i>Expenses Subtotal</i>	<i>1,200</i>	<i>1,200</i>	<i>1,200</i>	<i>1,200</i>	<i>-</i>	<i>0.0%</i>
	TOTAL COMMUNITY DEVELOPMENT	1,200	1,200	1,200	1,200	-	0.0%
192	TOWN OFFICE BUILDING					-	
511022	Custodial Salaries	49,794	69,956	78,000	78,000	8,044	
513000	Regular Overtime	10,137	4,000	2,500	2,500	(1,500)	
519029	Buildings and Grounds Coordinator Stipend		-	-	-	-	
	<i>Personnel Subtotal</i>	<i>59,930</i>	<i>73,956</i>	<i>80,500</i>	<i>80,500</i>	<i>6,544</i>	<i>8.8%</i>
521001	Electricity	177,918	156,300	155,000	155,000	(1,300)	
521003	Heating Fuel	64,649	74,000	80,000	80,000	6,000	
524001	Building Maintenance	25,774	20,000	33,000	33,000	13,000	
558006	Uniforms & Protective Clothing	300					
575001	Meals & Food	260					
530000	Professional Services					-	
	<i>Expenses Subtotal</i>	<i>268,901</i>	<i>250,300</i>	<i>268,000</i>	<i>268,000</i>	<i>17,700</i>	<i>7.1%</i>
	TOTAL TOWN OFFICE BUILDING	328,831	324,256	348,500	348,500	24,244	7.5%
195	TOWN REPORT					-	
513000	Regular Overtime	3,712	2,500	-	-	(2,500)	
	<i>Personnel Subtotal</i>	<i>3,712</i>	<i>2,500</i>	<i>-</i>	<i>-</i>	<i>(2,500)</i>	<i>100.0%</i>
530000	Professional Services		-		-	-	
534005	Printing & Copying	1,325	1,700	1,500	1,500	(200)	
	<i>Expenses Subtotal</i>	<i>1,325</i>	<i>1,700</i>	<i>1,500</i>	<i>1,500</i>	<i>(200)</i>	<i>-11.8%</i>

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
TOTAL TOWN REPORT		5,037	4,200	1,500	1,500	(2,700)	-64.3%
210 POLICE DEPARTMENT						-	
511003	Police Chief	124,465	126,963	130,897	130,897	3,934	
511005	Deputy Chief	114,546	116,828	117,754	117,529	701	
511028	Lieutenant	52,930	84,968	106,818	106,818	21,850	
511008	Sergeants/Patrolmen	1,872,081	2,063,235	2,114,051	2,114,051	50,816	
511011	Intermittents	756	10,000	10,000	10,000	-	
511012	Matrons	33	2,000	2,000	2,000	-	
511022	Custodial Salary	28,045	28,860	47,475	47,475	18,615	
511050	Executive Secretary	60,946	62,171	62,650	62,650	479	
513000	Regular Overtime	176,483	133,000	136,000	136,000	3,000	
513000	Custodial Overtime	-	3,000	3,000	3,000	-	
513001	Desk Coverage Overtime	-	-			-	
513003	Court/Witness Overtime	33,980	40,000	40,000	40,000	-	
513004	Employee Training Overtime	14,250	15,000	15,000	15,000	-	
514002	Holiday Pay	89,833	113,626	108,548	108,548	(5,078)	
519004	Clothing Allowance	32,817	36,300	36,300	36,300	-	
519017	Photography Stipend	996	1,000	1,000	1,000	-	
	<i>Personnel Subtotal</i>	<i>2,602,160</i>	<i>2,836,951</i>	<i>2,931,492</i>	<i>2,931,266</i>	<i>94,316</i>	<i>3.3%</i>
521001	Electricity	-	-		-	-	
521003	Heating Fuel	-			-	-	
524001	Building Maintenance	37,226	25,000	25,000	25,000	-	
524003	Vehicle Maintenance	16,066	20,000	20,000	20,000	-	
524006	Telephone/Communications Maintenance	33,656	23,550	30,000	30,000	6,450	
524007	Office Equipment Maintenance	26,545	25,400	25,400	25,400	-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
524015	Computer Maintenance	-	5,000	5,000	5,000	-	
524020	Custodial Equipment Maintenance	-	2,700	2,700	2,700	-	
527010	Equipment Rental/Lease	10,622	10,188	10,905	10,905	717	
530000	Professional Services	7,450	15,000	10,000	10,000	(5,000)	
530001	Medical Services	1,055	1,200	2,800	2,800	1,600	
530009	Employee Training	36,402	29,000	29,000	29,000	-	
530008	Custodial Services	575	-	500	500	500	
534001	Telephone	14,721	17,655	17,655	17,655	-	
542000	Office Supplies	10,714	13,000	13,000	13,000	-	
545000	Custodial Supplies	3,017	9,625	9,625	9,625	-	
548001	Gasoline	43,700	53,000	53,000	53,000	-	
558003	Supplies and Materials	3,422	4,000	5,000	5,000	1,000	
558006	Protective Clothing	696	8,500	8,500	8,500	-	
570000	Other Charges and Expenses	2,025	2,000	2,000	2,000	-	
571000	Travel	1,633	7,500	7,500	7,500	-	
573000	Dues/Subscriptions	2,139	3,500	3,500	3,500	-	
575001	Meals/Food	4,188	4,578	4,578	4,578	1	
578012	Insurance Deductible	500	1,000	1,000	1,000	-	
	<i>Expenses Subtotal</i>	<i>256,353</i>	<i>281,396</i>	<i>286,663</i>	<i>286,663</i>	<i>5,267</i>	<i>1.9%</i>
580000	Capital Outlay					-	
585017	Police Cruisers	72,976	108,243	108,376	108,376	133	
	Radio and Lettering	-	-	3,910	3,910	3,910	
	<i>Capital Outlay Subtotal</i>	<i>72,976</i>	<i>108,243</i>	<i>112,286</i>	<i>112,286</i>	<i>4,043</i>	<i>3.7%</i>
	TOTAL POLICE DEPARTMENT	2,931,489	3,226,589	3,330,441	3,330,215	103,626	3.2%
211	SWCCC					-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
569005	SWCCC Assessment	332,511	263,154	271,911	271,911	8,757	
	<i>Expenses Subtotal</i>	<i>332,511</i>	<i>263,154</i>	<i>271,911</i>	<i>271,911</i>	<i>8,757</i>	<i>3.3%</i>
	TOTAL SWCCC	332,511	263,154	271,911	271,911	8,757	3.3%
220	FIRE DEPARTMENT					-	
511003	Fire Chief	78,045	88,500	105,000	95,000	6,500	
511005	Deputy Chief	59,448	62,000	70,000	68,000	6,000	
511013	Engineers	5,835	5,981	6,160	6,160	179	
511040	Other Labor	53,456	51,909	56,446	56,446	4,537	
511041	Part Time Other Labor	312,331	328,758	338,621	338,621	9,863	
513000	Regular Overtime	1,773	2,200	2,500	2,500	300	
519004	Clothing Allowance	11,695	12,000	16,800	16,800	4,800	
519008	Phone Allowance	550	-		-	-	
	<i>Personnel Subtotal</i>	<i>523,133</i>	<i>551,348</i>	<i>595,527</i>	<i>583,527</i>	<i>32,179</i>	<i>5.8%</i>
521001	Electricity	1,948	-		-	-	
521003	Heating Fuel	1,548			-	-	
524000	Repairs & Maintenance	22,081	23,750	27,074	27,074	3,324	
524001	Building Maintenance	5,307	5,265	5,265	5,265	-	
524003	Vehicle Maintenance	3,162	6,500	6,500	6,500	-	
524006	Telephone/Communications Maintenance	3,746	7,000	7,000	7,000	-	
524007	Office Equipment Maintenance	1,761	3,400	3,400	3,400	-	
524019	Fire Alarm Maintenance	2,345	2,000	1,000	1,000	(1,000)	
524020	Custodial Equipment Maintenance	685	500	500	500	-	
524021	Equipment Maintenance	9,688	4,000	4,000	4,000	-	
530000	Professional Services	176	1,200	2,410	2,410	1,210	
530008	Employee Training	2,285	2,000	2,000	2,000	-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
534001	Telephone	4,313	-			-	
542000	Office Supplies	51	3,812	3,812	3,812	-	
545000	Custodial Supplies	1,253	2,500	2,500	2,500	-	
548001	Gasoline	11,842	12,000	12,000	12,000	-	
548004	Tires and Tubes	940	2,000			(2,000)	
548005	Motor Oil and Lubricants	-	1,324			(1,324)	
548006	Parts and Accessories	7,544	7,500	7,500	7,500	-	
550000	Medical Supplies	-	324	324	324	-	
558001	Supplies and Materials	27,291	32,000	32,000	32,000	-	
558006	Uniforms	99				-	
571000	Travel	-	69	69	69	-	
573000	Dues/Subscriptions	2,584	3,870	4,500	4,500	630	
	<i>Expenses Subtotal</i>	<i>110,649</i>	<i>121,014</i>	<i>121,854</i>	<i>121,854</i>	<i>840</i>	<i>0.7%</i>
585001	Vehicles	7,586	207,587	9,357	9,357	(198,230)	
585003	Rescue Equipment					-	
	<i>Capital Outlay Subtotal</i>	<i>7,586</i>	<i>207,587</i>	<i>9,357</i>	<i>9,357</i>	<i>(198,230)</i>	<i>-95.5%</i>
	TOTAL FIRE DEPARTMENT	641,367	879,949	726,738	714,738	(165,211)	-18.8%
INSPECTIONAL SERVICES							
511023	Building Commissioner	76,003	77,535	85,000	78,132	597	
511024	Wiring Inspector	1,825	300	300	300	-	
511025	Plumbing Inspector	600	300	300	300	-	
511026	Gas Inspector	100	-		-	-	
511033	Assistant Building Inspector		-	1,500	1,500	1,500	
511034	Assistant Wiring Inspector		-	1,216		-	
511035	Assistant Plumbing Inspector		-	624		-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
511054	Senior Clerk Salary	42,459	44,161	41,926	41,926	(2,235)	
511056	Part Time Clerk	9,951	-		-	-	
519007	Car Allowance	2,100	1,400	1,400	1,400	-	
519008	Phone Allowance		-		-	-	
	<i>Personnel Subtotal</i>	<i>133,038</i>	<i>123,697</i>	<i>131,666</i>	<i>123,558</i>	<i>(139)</i>	<i>-0.1%</i>
524002	Nuisance Properties	39,275	10,000	10,000	34,000	24,000	
524003	Vehicle Maintenance	2,086	1,200	1,200	1,200	-	
530008	Employee Training	541	1,000	1,000	1,000	-	
542000	Office Supplies	2,494	2,000	3,000	3,000	1,000	
548001	Gasoline		-		1,000	1,000	
570000	Other Charges and Expenses	1,801	1,000	1,000	1,000	-	
576000	Dues/Subscriptions	-	400	500	500	100	
	Clerks Phone Expense						
	Stipend			427			
	<i>Expenses Subtotal</i>	<i>46,197</i>	<i>15,600</i>	<i>17,127</i>	<i>41,700</i>	<i>26,100</i>	<i>167.3%</i>
	TOTAL INSPECTIONAL SERVICES	179,235	139,297	148,793	165,258	25,961	18.6%
244	SEALER OF W & M					-	
530000	Professional Services	4,500	4,500	4,500	4,500	-	
	<i>Expenses Subtotal</i>	<i>4,500</i>	<i>4,500</i>	<i>4,500</i>	<i>4,500</i>	<i>-</i>	<i>0.0%</i>
	TOTAL SEALER OF WEIGHTS & MEASURES	4,500	4,500	4,500	4,500	-	0.0%
292	ANIMAL CONTROL					-	
511030	Assistant Animal Control Officer	5,278	5,436	5,935	5,935	499	
519024	Animal Control Officer	12,217	12,585	13,739	13,739	1,154	
	<i>Personnel Subtotal</i>	<i>17,495</i>	<i>18,021</i>	<i>19,674</i>	<i>19,674</i>	<i>1,653</i>	<i>9.2%</i>
521001	Electricity	-	-			-	
521003	Heating Fuel	(184)	-			-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
524003	Vehicle Maintenance	513	100	100	100	-	
542000	Office Supplies	284	100	100	100	-	
570000	Other Charges and Expenses	2,464	2,500	2,500	2,500	-	
	<i>Expenses Subtotal</i>	<i>3,077</i>	<i>2,700</i>	<i>2,700</i>	<i>2,700</i>	-	0.0%
585001	Vehicles					-	
	<i>Capital Outlay Subtotal</i>	-	-	-	-	-	0.0%
	TOTAL ANIMAL CONTROL	20,572	20,721	22,374	22,374	1,653	8.0%
295	HARBORMASTER					-	
513002	Harbormaster Overtime	11,836	12,000	15,000	15,000	3,000	
	<i>Personnel Subtotal</i>	<i>11,836</i>	<i>12,000</i>	<i>15,000</i>	<i>15,000</i>	<i>3,000</i>	25.0%
524018	Boat Maintenance	2,729	2,000	2,000	2,000	-	
	<i>Expenses Subtotal</i>	<i>2,729</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>	-	0.0%
580000	Capital Outlay					-	
	<i>Capital Outlay Subtotal</i>	-	-	-	-	-	0.0%
	TOTAL HARBORMASTER	14,564	14,000	17,000	17,000	3,000	21.4%
300	SCHOOL - TOWN					-	
512006	School Crossing Guards	20,187	25,920	26,000	26,000	80	
533002	Student Transportation	1,544,730	1,543,526	1,745,000	1,745,000	201,474	
569002	SWCRVSD Assessment	1,404,609	1,402,382	1,292,851	1,292,851	(109,531)	
	TOTAL SCHOOL - TOWN	2,969,526	2,971,828	3,063,851	3,063,851	92,023	3.1%
420	PUBLIC WORKS					-	
511017	Highway Superintendent	76,163	77,708	85,478	80,000	2,292	
511030	Administrative Assistant Salary	57,630	58,422	58,422	58,422	(0)	
511040	Other Labor	459,043	483,309	486,139	486,139	2,830	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
512002	Seasonal Director	9,622	-		-	-	
512004	Other Seasonal Labor		-		-	-	
513000	Regular Overtime	4,049	8,500	8,500	8,500	-	
513005	Snow Removal Overtime	77,546	58,000	58,000	58,000	-	
519008	Phone Allowance	960	960	960	960	-	
	<i>Personnel Subtotal</i>	<i>685,013</i>	<i>686,899</i>	<i>697,499</i>	<i>692,021</i>	<i>5,122</i>	<i>0.7%</i>
521001	Electricity	150,276	50,000	75,000	50,000	-	
521003	Heating Fuel	-				-	
524001	Grounds Maintenance	32,936	20,000	30,000	32,000	12,000	
524003	Vehicle Maintenance	45,666	42,500	42,500	42,500	-	
524004	Traffic Controls Equipment Maintenance	3,090	10,000	10,000	10,000	-	
524006	Telephone/Communications Maintenance	1,596	500	500	500	-	
524014	Street Paving and Markings	18,871	20,000	20,000	20,000	-	
524022	Repairs and Maintenance	10,649	15,000	15,000	15,000	-	
527000	Rentals and Leases	4,203	5,950	5,950	5,950	-	
529002	Snow Removal Contracts	74,103	20,000	20,000	20,000	-	
530001	Medical Services	8,067	-		-	-	
530006	Engineering Services	16,436	15,000	35,000	35,000	20,000	
538007	Recycling Services	1,279	10,500	10,500	10,500	-	
542000	Office Supplies	1,118	2,320	2,320	2,320	-	
546000	Groundskeeping Supplies	19,047	1,250	1,250	1,250	-	
548001	Gasoline	5,770	45,000	45,000	45,000	-	
548004	Tires and Tubes	1,272	7,000	10,000	10,000	3,000	
553001	DPW General Supplies	202,299	5,000	5,000	5,000	-	
553002	Snow and Ice Supplies	-	77,000	77,000	77,000	-	
558005	Recreational Supplies	2,384	5,000	5,000	5,000	-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
558006	Uniforms	3,843	5,000	6,400	6,400	1,400	
570000	Other Charges and Expenses	1,854	3,500	3,500	3,500	-	
576000	Dues/Subscriptions	1,096	1,500	1,560	1,560	60	
575001	Meals & Food	30	50	160	160	110	
	<i>Expenses Subtotal</i>	<i>605,856</i>	<i>362,070</i>	<i>421,640</i>	<i>398,640</i>	<i>36,570</i>	<i>10.1%</i>
	<i>Capital Outlay Subtotal</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
	TOTAL DEPARTMENT OF PUBLIC WORKS	1,290,869	1,048,969	1,119,139	1,090,661	41,692	4.0%
425	ENGINEERING DEPARTMENT					-	
511001	Town Engineer/Planner		-		-	-	
	<i>Personnel Subtotal</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>0.0%</i>
524003	Vehicle Maintenance		-		-	-	
530006	Engineering Services	12,991	15,000	25,000	25,000	10,000	
	<i>Expenses Subtotal</i>	<i>12,991</i>	<i>15,000</i>	<i>25,000</i>	<i>25,000</i>	<i>10,000</i>	<i>66.7%</i>
	TOTAL ENGINEERING DEPARTMENT	12,991	15,000	25,000	25,000	10,000	66.7%
510	HEALTH DEPARTMENT					-	
511001	Health Agent	66,498	70,411	70,953	70,953	542	
511056	Part Time Clerk		12,350	6,500	6,500	(5,850)	
513000	Regular Overtime					-	
519007	Car Allowance	150	150	150	150	-	
519020	Public Nurse			6,600	6,600		
519021	Lake Sanitarian	886	886	886	886	-	
519022	Animal Inspector		-		-	-	
	<i>Personnel Subtotal</i>	<i>67,534</i>	<i>83,797</i>	<i>85,089</i>	<i>85,089</i>	<i>1,292</i>	<i>1.5%</i>
524003	Vehicle Maintenance					-	
530000	Professional Services	7,502	7,500	7,500	7,500	-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
530008	Employee Training	1,560	2,000	2,000	2,000	-	
542000	Office Supplies	1,900	2,000	3,200	3,200	1,200	
550000	Medical Supplies	295	500	1,000	1,000	500	
570000	Other Charges and Expenses	1,239	1,500	1,500	1,500	-	
571000	Travel		-		-	-	
	<i>Expenses Subtotal</i>	<i>12,496</i>	<i>13,500</i>	<i>15,200</i>	<i>15,200</i>	<i>1,700</i>	<i>12.6%</i>
	TOTAL HEALTH DEPARTMENT	80,030	97,297	100,289	100,289	2,992	3.1%
541	SENIOR CENTER					-	
511001	Senior Center Director Salary	39,430	41,409	43,443	43,443	2,034	
511002	Program Director Salary	18,870	18,730	29,035	18,987	257	
511022	Custodial Salary		-	50,000	-	-	
511055	Clerk Salary	35,818	37,033	37,928	37,928	895	
511056	Part-Time Kitchen Clerk					-	
	<i>Personnel Subtotal</i>	<i>94,118</i>	<i>97,172</i>	<i>160,406</i>	<i>100,358</i>	<i>3,186</i>	<i>3.3%</i>
521001	Electricity	(569)			-	-	
521003	Heating Fuel	569			-	-	
524001	Building Maintenance	2,505	1,900	1,000	1,000	(900)	
527000	Rentals and Leases	786	2,300	2,300	2,300	-	
530022	Custodial Services	151				-	
534001	Telephone	2,630	2,900	2,900	2,900	-	
542000	Office Supplies	1,476	1,600	1,600	1,600	-	
570000	Other Charges and Expenses	3,279	1,400	1,400	1,400	-	
571000	Travel	-	500	500	500	-	
573000	Dues/Subscriptions	278	1,300	1,300	1,300	-	
	<i>Expenses Subtotal</i>	<i>11,105</i>	<i>11,900</i>	<i>11,000</i>	<i>11,000</i>	<i>(900)</i>	<i>-7.6%</i>

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
TOTAL SENIOR CENTER		105,223	109,072	171,406	111,358	2,286	2.1%
543 VETERANS SERVICES						-	
511002	Director Salary	34,995	36,046	35,838	35,838	(208)	
511056	Part Time Clerk	7,600	6,341	7,812	7,812	1,471	
	<i>Personnel Subtotal</i>	<i>42,596</i>	<i>42,387</i>	<i>43,650</i>	<i>43,650</i>	<i>1,263</i>	<i>3.0%</i>
542000	Office Supplies	285	1,000	1,000	1,000	-	
570000	Other Charges and Expenses	-	100	100	100	-	
571000	Travel	-	80	80	80	-	
573000	Dues/Subscriptions	-	80	80	80	-	
577000	Veterans Benefits	282,564	320,000	325,000	325,000	5,000	
	<i>Expenses Subtotal</i>	<i>282,848</i>	<i>321,260</i>	<i>326,260</i>	<i>326,260</i>	<i>5,000</i>	<i>1.6%</i>
TOTAL VETERANS SERVICES		325,444	363,647	369,910	369,910	6,263	1.7%
610 LIBRARY						-	
511002	Director Salary	57,500	59,225	68,000	68,000	8,775	
511018	Adult Services Librarian Salary	47,885	50,115	51,316	51,316	1,201	
511018	Tech Serives			51,619			
511019	Youth Services Librarian Salary	45,846	46,479	46,657	46,657	178	
511022	Custodial Salary	46,634	48,233	49,382	48,956	723	
511054	Senior Clerk Salary	39,585	40,961	41,926	41,926	965	
511056	Part Time Clerks	6,500	6,500	44,546	25,000	18,500	
513000	Regular Overtime	202	3,000	3,000	3,000	-	
575001	Meals and Food			50	50		
	<i>Personnel Subtotal</i>	<i>244,150</i>	<i>254,513</i>	<i>356,496</i>	<i>284,905</i>	<i>30,342</i>	<i>11.9%</i>
521001	Electricity	410	-	40,000	40,000	40,000	
521003	Heating Fuel	-	-	6,000	6,000	6,000	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
524001	Building Maintenance	3,696	2,000	4,000	2,000	-	
530012	Computer Services	16,135	16,200	17,000	17,000	800	
558007	Library Materials	51,225	50,614	51,000	51,000	386	
570000	Other Charges and Expenses	2,273	4,000	4,000	4,000	-	
571000	Travel	-	200	150	150	(50)	
	<i>Expenses Subtotal</i>	<i>73,739</i>	<i>73,014</i>	<i>122,150</i>	<i>120,150</i>	<i>47,136</i>	<i>64.6%</i>
	TOTAL LIBRARY	317,889	327,527	478,646	405,055	77,528	23.7%
630	PARKS & RECREATION					-	
511002	Director Salary	-	24,000	24,589	24,589	589	
512002	Seasonal Director					-	
512004	Other Seasonal Labor					-	
	<i>Personnel Subtotal</i>	<i>-</i>	<i>24,000</i>	<i>24,589</i>	<i>24,589</i>	<i>589</i>	<i>2.5%</i>
570000	Other Charges and Expenses	4,960	5,000	5,000	5,000	-	
	<i>Expenses Subtotal</i>	<i>4,960</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>-</i>	<i>0.0%</i>
	TOTAL PARKS & RECREATION	4,960	29,000	29,589	29,589	589	2.0%
692	SPECIAL EVENTS					-	
578008	Memorial/Veterans Day	3,500	3,500	3,500	3,500	-	
578009	July 4th	-	25,000	25,000	25,000	-	
578013	Christmas Program and Supplies		-	-	-	-	
	<i>Expenses Subtotal</i>	<i>3,500</i>	<i>28,500</i>	<i>28,500</i>	<i>28,500</i>	<i>-</i>	<i>0.0%</i>
	TOTAL SPECIAL EVENTS	3,500	28,500	28,500	28,500	-	0.0%
710	DEBT - PRINCIPAL					-	
591001	Fire Substation	16,000		close	close	-	
591003	New Middle School	260,000		260,000	260,000	260,000	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
592004	Roof Repairs	5,000		close	close	-	
592006	Title V	4,293		-	-	-	
592007	Town Hall Roof	10,000		close	close	-	
592008	DPW Vehicles	8,800		8,800	8,800	8,800	
592009	Police Station Renovations	10,000		close	close	-	
592014	Town Hall Heating	105,000		close	close	-	
592015	Library Air Conditioning	20,000		close	close	-	
592017	Town Hall HVAC			90,000	90,000	90,000	
592018	School Heating Projects	15,000		15,000	15,000	15,000	
592019	Cemetery Land Acquisition	5,000		5,000	5,000	5,000	
592021	Police/Fire Building Projects	345,000		545,000	545,000	545,000	
592025	Stormwater Mgmt Project			7,244	7,244	7,244	
592026	Park Avenue School	500,000		500,000	500,000	500,000	
592027	Middle School Renovations	15,000		15,000	15,000	15,000	
592028	Fire Air Paks	42,000		42,000	42,000	42,000	
Need	Park Ave School II			190,000	190,000		
Need	Park Ave School Taxable			40,000	40,000		
Need	Barlett Sr/Jr High Repairs			49,000	49,000		
Need	Kelley Library			175,000	175,000		
Need	Barlett Sr/Jr High Tech			81,000	81,000		
Need	Tower Truck			204,000	204,000		
Need	School Technology Devices			19,000	19,000		
TOTAL DEBT - PRINCIPAL		1,361,093	1,486,673	2,246,044	2,246,044	759,371	51.1%
751	DEBT - INTEREST					-	
591501	Fire Substation	236		close	close	-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
591503	New Middle School	104,063		83,263	83,263	83,263	
592504	Roof Repairs	74		close	close	-	
592506	Title V			-	-		
592507	Town Hall Roof	148		close	close	-	
592508	DPW Vehicles			683	683	683	
592509	Police Station Renovations	148		close	close	-	
592514	Town Hall Heating	221		close	close	-	
592515	Library Air Conditioning	295		close	close	-	
592517	Town Hall HVAC	4,667		3,510	3,510	3,510	
592518	School Heating Projects	1,138		488	488	488	
592519	Cemetery Land Acquisition	1,138		163	163	163	
592521	Police/Fire Building Projects	361,750		307,250	307,250	307,250	
592525	Stormwater Management Project			2,942	2,942	2,942	
592526	Park Avenue School	368,556		280,000	280,000	280,000	
592527	Middle School Renovations	8,288		6,788	6,788	6,788	
592528	Fire Air Paks	3,267		3,276	3,276	3,276	
Need	Park Ave School II			202,000	202,000	202,000	
Need	Park Ave School Taxable			29,800	29,800	29,800	
Need	Barlett Sr/Jr High Repairs	5,367		34,160	34,160	34,160	
Need	Kelley Library	21,997		135,000	135,000	135,000	
Need	Barlett Sr/Jr High Tech	2,819		6,240	6,240		
Need	Tower Truck	18,000		55,360	55,360		
Need	School Technology Devices	591		3,760	3,760	3,760	
TOTAL DEBT - INTEREST		902,763	1,203,013	1,154,680	1,154,680	(48,333)	-4.0%
911	CONTRIBUTORY RETIREMENT					-	

GENERAL FUND LINE ITEM BUDGET

		FY2018 Actual	FY2019 Approved Budget	FY2020 Dept Request	FY2020 TA Budget	FY19 Budget vs. FY20 TA	% Change
517004	Retirement Assessment	3,162,129	3,354,536	3,567,743	3,567,743	213,207	
517009	Non Contrib Retirement					-	
	TOTAL CONTRIBUTORY RETIREMENT	3,162,129	3,354,536	3,567,743	3,567,743	213,207	6.4%
912- 945	INSURANCES					-	
517001	Workers Compensation Unemployment		-		-	-	
517002	Compensation	44,093	15,000	80,000	60,000	45,000	
517003	Health Insurance	4,838,027	4,385,650	4,567,643	4,537,643	151,993	
517007	Medicare Tax	345,185	338,707	375,000	375,000	36,293	
519005	Unused Sick Leave Payment	98,409	75,000	130,000	130,000	55,000	
519006	Earned Vacation Payment	23,725	20,000	25,000	25,000	5,000	
519025	Insurance Waivers	24,000	30,000	34,000	34,000	4,000	
519030	OPEB	10,000	-	100,000	100,000	100,000	
530000	Professional Services					-	
574001	General Liability	416,397	420,000	448,380	448,380	28,380	
574005	Police/Fire Accident	187,529	188,000	50,000	50,000	(138,000)	
	TOTAL INSURANCES	5,987,365	5,472,357	5,810,023	5,760,023	287,666	5.3%
	GENERAL FUND APPROPRIATION	22,778,037	23,235,387	25,018,406	24,713,728	1,478,340	6.4%
	EDUCATION APPROPRIATION	<u>20,086,062</u>	<u>20,969,677</u>	<u>21,850,403</u>	<u>21,598,767</u>	629,090	3.0%
	TOTAL APPROPRIATIONS	42,864,099	44,205,564	46,868,809	46,312,495	2,106,931	4.8%
	Assessments	1,145,241	1,298,461	1,238,315	1,238,315	(60,146)	-4.6%
	Overlay	18,000	200,000	200,000	200,000	-	0.0%
	Economic Development Fund	-	-	35,000	35,000	35,000	100.0%
	Tax Title Certified amounts	20,000	20,000	20,000	20,000	-	0.0%
	TOTAL COSTS	44,047,340	45,724,025	48,362,124	47,805,810	2,081,785	4.6%

BASIS OF ACCOUNTING

The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

The Town's General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principles (GAAP). The major differences between the budget basis and GAAP basis of accounting are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property revenues, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse, and are treated as budgetary expenditures in the year they are authorized.

BUDGET CALENDAR

BUDGET PROCESS AND SCHEDULE

The budget is developed based upon projected assumptions of available revenue. The budget is based upon a budget ceiling or levy limit of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are projections for state aid; miscellaneous revenues, such as fees, permits, and interest earned; and available funds, such as free cash and special revenues. This levy limit may be increased if an override is approved by a majority of voters at the polls.

While the projection of available revenues creates a budget ceiling for the Town, an expenditure floor is created by calculating certain fixed or semi-fixed costs such as debt payments, employee benefits, and various assessments. These costs subtracted from projected revenues leave remaining funds that are available for discretionary spending, such as education, public safety, infrastructure maintenance, and community services. For the past several fiscal years, departments have been instructed to provide budget requests that level fund or reduce non-personnel related line items. These requests were then further adjusted to meet revenue estimates while avoiding major service or personnel reductions.

Beginning in November each year, the finance team reviews the previous quarter's revenue collections and expenditures. In November, the Town Administrator's Office distributes budget request forms to each of the departments. These forms require detailed information regarding personnel costs and ordinary maintenance costs as well as justification for additional personnel or new service programs. Additionally, each revenue-generating department is required to project future revenue with supporting justification. If budget cuts appear to be inevitable, departments are to provide different budget reduction-scenarios and detail their effects on delivery service. These forms are due back to the Town Administrator's Office in mid-November.

After each department's budget requests have been received, the finance team meets with each department as necessary to further refine the budget requests in order to reach a balanced budget. These meetings continue through the month of January. Also during this time, departments work to develop department goals, objectives and performance measures. The Town Administrator's Office prioritizes expenditures and develops a balanced budget by mid-January. The Town Administrator submits a proposed budget to the Board of Selectmen at the end of February.

During the months of March and April, the Finance Committee holds public hearing with Town Departments to review the proposed budget. The Finance Committee will prepare a recommendation for Town Meeting and the budget will be presented at Town Meeting the second Monday in May.

GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS

Most Town functions are financed through what are called governmental funds. There are five types of governmental funds maintained by the Town: the General Fund, an Enterprise Fund, several Special Revenue Funds, Stabilization Funds and Fiduciary Funds. The Board of Selectmen recommends for action and Town Meeting appropriates the General Fund and Enterprise Funds.

General Fund: The General Fund is the major operating fund of the Town government, and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the Town's departments, including the schools, are supported in whole or in part by the General Fund.

Enterprise Funds: The Town maintains an Enterprise Fund for the Sewer Department. An enterprise operation is a business-type activity supported primarily by charges for services received. Funds raised from charges are dedicated to the specific purpose of the enterprise operation, and cannot be diverted to other unrelated uses. The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital investments supporting the service.

Budget and financial reports for enterprise operations utilize terms and concepts that differ significantly from those utilized for General Fund tax-supported reports that are the routine focus of public attention. The purpose of enterprise financial reporting is to measure with reasonable accuracy and consistency the net income derived from operations, and then to measure the availability and use of capital acquisition and construction financing. The presentation of the enterprise budgets utilizes budgetary terms and concepts, and the reporting structure found in the audited financial statements for the same enterprise funds. As such, the key measures are Net Income and Capital Resource Availability.

Special Revenue Funds: The Town maintains several Special Revenue Funds, which are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons, and do not necessarily follow the same fiscal year as the General Fund. Special Revenue Funds include the following types of funds:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service, and use those revenues to support the service without appropriation. Revolving Funds are established by statute or bylaw, and may require re-authorization each year by Town Meeting. The Town maintains a number of Revolving Funds.
2. **Receipts Reserved for Appropriation:** These receipts are special revenues that are restricted to a specific use, but also require appropriation by Town Meeting, such as insurance settlement monies (over \$20,000), the proceeds from the sale of Town property and the sale of cemetery lots.
3. **School Grants:** These grants account for several specially-financed education programs under grants received from the federal or state governments, including professional development, SPED early childhood development, drug-free school programs, and certain capital improvements.

GOVERNMENTAL FUNDS

4. Other Intergovernmental Funds: These funds account for several grants or monies received by the Town from the federal or state governments, including community policing grants, Chapter 90 highway monies, state election grants, state library aid, and various Council on Aging programs.
5. Other Special Revenue Funds: These funds account for miscellaneous special revenues often involving private donations for a specific purpose, such as departmental gifts for police, fire, library and Council on Aging programs.

Stabilization Funds: The Town has two Stabilization Funds - the Town Hall Stabilization Fund and the Town's standard Stabilization Fund. The Town Hall Stabilization Fund is available to fund improvements to Town Hall and is funded by rental revenues from the solar field on the town's closed landfill on Cudworth Road. The Stabilization Fund is used to offset potential cuts in services or increases in taxes when projected revenues do not meet projected demands.

Fiduciary Funds: Fiduciary Funds are used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. Expendable Trusts: Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.
2. Non-expendable Trusts: These trusts are used to account for trusts where the principal must remain intact (that is, cannot be expended). Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust.
3. Agency Funds: Agency Funds are used to account for funds that are custodial in nature, and do not involve the measurement of operations, such as planning escrow accounts and police or clerk fees due to the Commonwealth.

GLOSSARY

TERMS COMMONLY USED IN MUNICIPAL FINANCE

Abatement: A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.

Accrual Basis: In the context of accounting, practice in which expenses and income are accounted for as they are earned or incurred, whether or not they have been received or paid.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. Only a vote of Town Meeting can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus. A specific or particular appropriation is carried forward from year to year until spent for the designated purpose or transferred by Aldermanic vote to another account.

Assessed Valuation: The value placed upon a particular property by the local Board of Assessors for the purpose of apportioning the Town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations, and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, or public accountant, or elected auditor meets this test.

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or government unit at a specified date.

Balanced Budget: A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them.

Capital Improvement Plan (or Capital Budget): A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

Capital Improvement: A major, non-recurring expenditure involving one of the following:

GLOSSARY

1. **Real Property** - Includes the purchase or lease of land, existing buildings and structures, and fixtures attached to land and buildings.
2. **Equipment** - Includes the replacement or addition of major items of equipment with a life expectancy of at least two years and a cost of at least \$10,000. Similar items can be bundled together.
3. **Projects** - Include activities such as the following:
 - Construction of new buildings or facilities (including architectural, engineering, and related fees).
 - Improvements or major repairs (costing \$10,000 or more) of existing buildings or facilities, aside from routine maintenance.
 - Studies or other activities (costing \$10,000 or more) that either relate to future “brick and mortar” projects, or are a part of a multi-year program of infrastructure improvements.
 - An annual sum available for routine building improvements, renovations, or repairs.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue (DOR) detailing estimated receipts for the next fiscal year from the various state aid accounts, and estimated state and county government charges payable by the Town, and included by the local Assessors in setting the tax rate. The actual receipts and charges may vary from the estimates.

Classification: The division of property valuations by type of property. There are five classes: Residential, Open Space, Commercial, Industrial, and Personal. The Board of Selectmen may set as many as three different tax rates (within limits set forth in state law): for residences, for business and personal, and for open space.

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 of Proposition 2 ½. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Service: Payment of interest and principal related to long-term debt.

Depreciation: A non-cash expense (also known as non-cash charge) that provides a source of available funds. Amount allocated during the period to amortize the cost of acquiring long-term assets over the useful life of the assets. This is an accounting expense not a real expense that demands cash.

Encumbrance: Obligations such as purchase orders, contracts, or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved.

Enterprise Fund: A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service, including depreciation, primarily through user charges imposed on the consumers of the service. Examples include: Water and Sewer services provided by the Department of Public Works.

Equalized Valuation (EQV): The value of all property as determined by the Commissioner of Revenue biennially, using a standard of “full and fair value”; also referred to as EQV.

Expenditure: The spending of money by the Town for the programs or projects within the approved budget.

GLOSSARY

Fiscal Year (FY): A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends; FY2016 is the fiscal year which ends June 30, 2016.

Free Cash: Free cash refers to the amount of Fund Balance that is available for appropriation. It is certified each July 1 by the state. Because of the stringent way that the state makes these calculations, Free Cash more closely represents Cash (actual dollars held) than does Fund Balance, which includes a variety of receivables (i.e., cash due).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Balance: The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to the stockholders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected (see Free Cash).

General Fund: The fund into which the general (non-earmarked) revenues of the Town are deposited, and from which money is appropriated to pay expenses.

General Obligation Bonds: Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

Governmental Funds: Funds used to organize and separate the finances of various Town activities and objectives. Governmental Fund categories include: the General Fund; Enterprise Funds; Special Revenue Funds; and Stabilization Funds.

Overlay: The amount raised from the property tax levy in excess of appropriations and other charges. It cannot exceed 5 percent of the levy, and is used to cover abatements and exemptions granted locally or on appeal.

Overlay Surplus: The unused portions of overlay accounts from previous years; at the end of each fiscal year, this amount is computed from information provided by the Board of Assessors. Any sum so designated is transferred to, and becomes part of the General Fund undesignated fund balance.

Override: A vote to permanently increase the amount of property tax revenue that may be raised over the levy limit set by Proposition 2½.

Personal Services: The cost of salaries, wages, and related employment benefits.

Property Tax Levy: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation. For example:

- House Value: \$500,000

GLOSSARY

- Tax Rate: \$16.50 (which means \$16.50 per thousand \$\$ of valuation)
- Levy Calculation: \$16.50 multiplied by \$500,000 divided by \$1,000.
- Result, Property Tax Levy: \$8,250

Proposition 2½ (see below): A tax limitation measure passed by Massachusetts voters in 1980 that limits the growth of the total property tax levy to 2.5% per year. New construction values are added to this limit. Two provisions of Prop 2½ allow the Town to raise taxes above this tax levy limit, upon approval by a 2/3 ballot vote: an operating override or a debt exclusion.

Purchased Services: The cost of services that are provided by a vendor.

Revolving Fund: Those funds that may be used without appropriation and that are established for special uses. Fees (such as for recreation) may be paid into a revolving fund. Revolving funds are established directly by state law or by Town bylaw consistent with state law.

Tax Levy: Total amount of dollars assessed in property taxes by the Town each fiscal year.

Terms Associated with Proposition 2½:

- Excess Levy Capacity: The difference between the Town's maximum annual tax levy limit as established by Proposition 2½ and its actual tax levy for the current year. It is additional tax levy that a Town could raise without asking voters for an override or debt exclusion.
- Growth Revenue: The amount of property tax revenue that the Town can add to its allowable tax levy as a result of new construction, alterations, subdivision, or change of use of a parcel.
- Primary Levy Limit, or Absolute Limit: 2.5 percent of certified full and fair cash value of taxable property.
- Secondary Levy Limit, or Annual Levy Limit: Prior levy limit plus 2.5 percent (base) plus growth revenue.