

FY19 Budget

Date: April 24, 2018

Last Updated: 4/23

TOWN OF ASHBURNHAM

FY19 BUDGET PROPOSAL

April 24, 2018

When reviewing the FY19 budget there are several documents provided in this Budget Package: (1) Overview; (2) Revenues; (3) Expense Crosswalk; (4) Expense Summary; and (5) Expense Details.

(1) Overview

The overview contains a breakdown of the changes to the FY19 budget as a larger picture.

(2) Revenues

Revenues are conservative and are shown as projected and are based on revenue trends over the past several years, state estimates, and local known factors.

(3) Expense Crosswalk

As many structural changes (staffing relocation, grant funds, and indirect costs) were added to the FY19 budget, this document allows one to see what the original budget was in FY18 as approved, see adjusted amounts to account for the changes that occurred in the FY19 and then compare the adjusted FY18 budget to the proposed FY19 budget for a more accurate comparison.

(4) Expense Summary

The expense summary is based off of our traditional expense summary approach. This summary shows all expenses of the operating budget including our capital, waterways, roadwork with chapter 90, etc. The budget proposed at Town Meeting removes the calculations for chapter 90 and grant funding as they are outside of the raise and appropriation function.

(5) Expense Details

The complete proposed budget for each department/function is outlined for FY19. These details incorporate in Medicare costs and Health Insurance costs for each department—these expenses are removed when reviewing the expense summary and the Town Meeting Warrant, as we traditionally budget for them in the Employee Benefits lines. They are left in the detailed budgets to show a more accurate full cost for each department.

In each budget, revenues are shown for that department along with grant funds. Indirect costs and many of the state cherry sheet items are shown as revenues for the Treasurer/Collector's office.

In reading the detail sheets, please note the following:

- Multiple items in a line item will be further setback to the left and will conclude with a line underneath the last item and a final summary of that line item to the right.
- Salaries are calculated by the budgeting software and show up as an unlabeled item in the salaries & wages line (5110).
- Overtime is now specifically calculated in most cases and shows up as an unlabeled item in the overtime lines.
- Clothing allowances and a few other contractual modifiers also show up in the appropriate line as an unlabeled item.
- The bottom of each department will summarize the departments revenues versus expenses. The majority of departments will be negative as they are not revenue generating (aka the Accountant, the Police Department, etc). This function is for comprehensive information only.

OVERVIEW

OVERVIEW

For FY19, the prepared budget is focused on service, efficiency of operations, transparency, and a quality workforce.

The Objective

- To Improve quality, consistency, and availability of Town Services to the Public;
- To take advantage of opportunities to consolidate efforts;
- To create a quality workforce of Town Employees;
- To enhance financial transparency;
- To realize cost savings; and
- To be aware of the variables.

Town Services

- **Fiber.** Costs to upgrade monthly budget to Fiber added to telecommunications line of Non-departmental. Much of the Town's software is web-based. Upgrading to fiber would allow for faster connections, and more consistent service as a Comcast Fiber Customer with less downtime.
- **Fire Admin.** Hybrid position for 18-hour per week clerical support for Fire Department with an additional function to help support department as needed during hours with additional skill requirement.
- **Fire Staffing.** Transition of D-Shift staffing from On-Call/Overtime coverage, to consistent full-time employee. Allowing additional time and days for inspectional services and a financial savings getting away from overtime.
- **Hazardous Waste Day.** Cost of Hazardous Waste Day program, \$10,000 included in Non-departmental expenses.
- **Sidewalk Repair.** \$10k added to Repairs and Maintenance of Roads for sidewalk repair.
- **School Revenue Sharing.** Town has been committed to revenue sharing, 50/50 with the school side of the budget (AWRSD & Monty Tech) whereby we take the annual 2.5% increase and new growth and divide the amount by two and split it equally with the Town. [Total \$: 395,732. Monty Tech increase (\$56,656) and AWRSD increase (\$149,831) puts them \$8,621 over their share.]
- **Student Resource Hours Additional Coverage.** Additional hours for coverage at school by Student Resource Officer.
- **Town Hall Floater Coverage.** Additional coverage for hours at Town Hall during staff leaves of absences. Where many departments are staffed by a single employee, the advantage of having someone cross-trained and available to continue providing service during absences provides consistent service hours to the public.
- **Training.** With many newer professionals, commitment to education and training has been a focus. Training and continuing educational costs for career-related enhancements is included in individual budgets and town wide training funds.
- **Veterans Service Officer.** With a departure in the VSO position, we have worked Westminster and Hubbardston to regionalize the position and enhance services brought to the Town with more office hours and a trained professional in the role, increasing wage expenses and if down property eventually reducing costs for benefits. Stipend will increase from \$4,000 a year to about \$8,000 a year. Benefits paid out as of December were around \$40k, and with only half way through the year, estimated to be closed to \$80k a year rather than the \$70k we budgeted. Budget is increased to cover increased wages and benefits.

Consolidation/Efficiencies

- **Indirect Costs.** All expenses shown in budget, indirect costs calculated as a summary expense of water and sewer and represented as income in the Town's Budget and an expense in the enterprise budgets.
- **Town Hall Account.** Relocated Custodial wages to Town Administrator Account. Relocated expenses to Town Building - Town Hall Account.
- **Town Hall Floater.** Employee will be shown as 40 hours a week in the Town Administrator line. Formerly split time between Town Hall and Fire.

Recognition of Service to Town

- **Base Wage Increases.** Base wage increase for all employees.
- **Merit Based Increases.** Positions receiving merit based increase: Fire Chief, Town Administrator, DPW Superintendent, Town Hall Floater, Land Use Administrator, DPW Admin, and Executive Assistant to Town Administrator.
- **Short Term/Long term Program.** Additional members on the short-term, long-term program allow for better employee coverage in the case of an unforeseen health matter and also help the Town keep costs down during an employee's leave.

Financial Transparency

- **Accurate Expenses.** All expenses are shown as 100%. Any grant or indirect cost offsets are balanced in the budget without reducing the real figures.
- **Dog Program.** Dog revenues are shown to offset Animal Control Program.
- **Grants.** All annual entitlement grant funds are shown on the revenue side.

Recognized Savings to Town

- **Accounting Services.** Town has entered a 3-year service contract with an accounting firm in lieu of replacing an employee who left last fall. This arrangement will provide for advanced hours of coverage from 25 to 38 per week, with a base year cost savings of approximately \$5k.
- **Health Insurance Opt-Out.** The Select Board adopted an Opt-Out plan for Health Insurance, whereby anyone currently on the health plan who has another option, may select to go onto a different plan and be paid a 25% payment annually to do so, with a potential savings of 75% per employee who opts out.
- **Health Insurance Plan Design Change.** The Select Board voted to accept the benchmark plan design change, as did the AWRSD. The design change reduces the expense of health insurance from 6% increase to a 3% decrease from FY18. The initial year the savings will be split between the Town and the employees of \$27,000, with a potential for an additional \$10k for cost sharing of copays for insurance, with the Town recognizing around a \$25k in savings.
- **IT Service Provider Change.** The Town went out to bid and switched service providers saving over \$50k per year, and is able to expend funds on IT infrastructure and software and still realize more than \$25k in savings in the IT budget line.

Budget Notes

- **Capital.** Appropriation at ATM for spending at STM in the Fall, with the exception of Water Pumper Lease and Police Cruiser.
- **Insurance.** General insurance expected to increase due to high claims year for the Town.
- **Union Negotiations.** One union agreement is completed with two more union negotiations for contracts that expire June 30th underway. Increases estimated, not exact.
- **Water Enterprise Fund.** Fund numbers examined and believed to be on track for FY18 and FY19.
- **Sewer Enterprise Fund.** Fund numbers are still uncertain. Indirect costs were reduced further to be more manageable for last year of debt service. Expenses were decreased wherever possible to keep them under control. There is an article on Town Meeting to transfer Retained Earnings to help balance the fund for this last year. The potential for rate increases for one more year will not be known until the ending of this fiscal year in June.

Revenues

NOTE: Revenues for FY18 to FY19 are shown as complete numbers, and FY18 includes updated real time figures, appropriation of Free Cash from last fall, and reserve fund adjustments.

ASHBURNHAM REVENUE FY19

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	FY2018-Budget	FY19 -EST	% Δ
Property Tax Levy			
Prior Yr Levy Limit	11,131,299	12,029,260	8.07%
2 1/2 % Increase	278,282	300,732	8.07%
New Growth	144,023	100,000	-30.57%
Debt Service Override-School	1,369,003	1,362,852	-0.45%
Debt Service Override-Municipal	595,520	576,396	-3.21%
Override School	475,656	-	0.00%
Unused Levy Limit			
less overlay	\$ (95,000)	\$ (100,000)	5.26%
LEVY TOTAL	13,898,783	14,269,240	2.67%
State Aid			
Unrestricted Gen. Gov't Aid (State Lottery)	794,291	822,091	3.50%
State Owned Land	80,404	92,138	14.59%
Veteran's Benefits Reimbursements	54,248	62,865	15.88%
Vet. Blind, SSP Elderly	48,463	43,898	-9.42%
Public Library Offset	8,134	8,420	3.52%
Less State Assessments	(48,887)	(49,962)	2.20%
CHERRY SHEET TOTAL	\$ 936,653	\$ 979,450	4.57%
Local Receipts Revenue			
Other Taxes & Excise	979,237	979,747	0.05%
Charges for Services	358,600	376,961	4.87%
Fees	100,295	102,250	1.91%
Licenses & Permits	174,813	231,500	24.49%
Fines & Forfeits	16,800	21,850	23.11%
Miscellaneous	89,500	74,979	-19.37%
Misc non recurring	-	-	0.00%
Total Local Source Revenue	1,719,245	1,787,287	3.81%
Additonal Funds			
Indirect Costs - Water		170,287	
Indirect Costs - Sewer		112,371	
Free Cash - Transfers from STM Nov 2017	264,473		
Subtotal Other:	\$ 264,473	\$ 282,658	7%
Other Available Funds			
Chapter 90	345,503	343,472	-1%
Title V	25,873	25,696	-1%
Waterway Improvement	2,500	2,500	0%
Grant Funding	-	73,500	100%
Subtotal Other:	\$ 373,876	\$ 445,168	19%
Total Revenue:	\$ 17,193,030	\$ 17,763,803	3.32%

**ASHBURNHAM
REVENUE FY19**

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Cell: B6

Comment: Heather Budrewicz:

Total New Growth & 2 1/2= \$400,732

Half of that for Schools is: \$200,366

FY19 AWRSD Increase=\$149,831

FY19 Monty Increase = \$56,656

Places Schools over their share by \$6,121

Revenues by Fund Detailed

Costing Center	2018 Budget	Prelim 2019 Budget	Health Insurance	Medicare	2019 Budget	Variances	% Change
General fund							
Revenues							
Animal Control / General fund	19,100	20,100	0	0	20,100	1,000	5%
Assessors / General fund	(46,337)	(55,902)	0	0	(55,902)	(9,565)	21%
AWRSD / General fund	693,444	206,658	0	0	206,658	(486,786)	-70%
Board of Health / General fund	6,000	6,000	0	0	6,000	0	-
Board of Selectmen / General fund	7,500	7,500	0	0	7,500	0	-
Conservation Commission / General fund	4,500	4,500	0	0	4,500	0	-
Council on Aging / COA General fund	0	54,861	0	0	54,861	54,861	100%
Debt Service / General fund	640,001	1,777,069	0	0	1,777,069	1,137,068	178%
Emergency Dispatch / General fund	10,000	10,000	0	0	10,000	0	-
Fire / General fund	249,000	248,000	0	0	248,000	(1,000)	-
Highway / General fund	54,000	56,600	0	0	56,600	2,600	5%
Inspectional Services / General fund	223,863	228,050	0	0	228,050	4,187	2%
Library / General fund	19,567	16,820	0	0	16,820	(2,747)	-14%
Police / General fund	138,200	140,005	0	0	140,005	1,805	1%
Road Maintenance & Repair Project	343,472	343,472	0	0	343,472	0	-
Septic Betterments	25,873	25,696	0	0	25,696	(177)	-1%
Town Buildings / General fund	2,500	2,500	0	0	2,500	0	-
Town Clerk / General fund	6,239	6,239	0	0	6,239	0	-
Treasurer/Collector / General fund	13,471,225	14,600,270	0	0	14,600,270	1,129,045	8%
Veterans Services / General fund	53,137	62,865	0	0	62,865	9,728	18%
Waterway Improvements	2,500	2,500	0	0	2,500	0	-
Total	15,923,784	17,763,803	0	0	17,763,803	1,840,019	12%

Expenses

NOTE: The FY18 to FY19 crosswalk is used to show a more appropriate apples to apples comparison for the FY19 budget which large adjustments made since FY18, including: distribution of indirect costs, staff shifts, and line item reappropriations.

Expenditures by Fund Detailed

Costing Center	2018 Budget	Prelim 2019 Budget	Health Insurance	Medicare	2019 Budget	Variances	% Change
Expenditures							
Advisory Board / General fund	500	500	0	0	500	0	-
Agricultural Commission / Genera	300	300	0	0	300	0	-
Animal Control / General fund	31,500	38,800	0	0	38,800	7,300	23%
Assessors / General fund	111,300	115,026	0	0	115,026	3,726	3%
AWRSD / General fund	7,387,826	7,537,657	0	0	7,537,657	149,831	2%
Board of Health / General fund	20,368	21,386	0	0	21,386	1,018	5%
Board of Selectmen / General fund	6,957	8,085	0	0	8,085	1,128	16%
Capital Projects	380,250	425,000	0	0	425,000	44,750	12%
Conservation Commission / Genera	25,810	26,294	0	(349)	25,945	484	2%
Council on Aging / COA General f	26,490	81,133	0	(1,026)	80,107	54,643	206%
Debt Service / General fund	1,859,138	1,818,263	0	0	1,818,263	(40,875)	-2%
Emergency Dispatch / General fund	295,639	374,789	(62,715)	(3,759)	308,315	79,150	27%
Employee Insurance Benefits / Ge	1,377,981	819,548	592,827	48,957	1,461,332	(558,433)	-41%
Fire / General fund	775,257	881,868	(103,864)	(6,789)	771,215	106,611	14%
Highway / General fund	733,277	1,068,489	(148,215)	(8,626)	911,648	335,212	46%
Historical Commission / General	2,000	2,000	0	0	2,000	0	-
Inspectional Services / General F	180,383	212,311	0	(2,633)	209,678	31,927	18%
IT / General fund	199,317	202,880	0	0	202,880	3,563	2%
Library / General fund	210,873	260,295	(32,703)	(2,218)	225,374	49,422	23%
Moderator / General fund	100	100	0	0	100	0	-
Monty Tech / General fund	450,636	507,292	0	0	507,292	56,656	13%
Non-Departmental / General fund	112,791	144,005	0	0	144,005	31,214	28%
Parks & Rec / General Fund	20,490	24,700	0	0	24,700	4,210	21%
Police / General fund	1,339,972	1,634,413	(192,534)	(17,209)	1,424,670	294,441	22%
Reserve Fund / General fund	43,104	50,000	0	0	50,000	6,896	16%
Road Maintenance & Repair Project	405,500	353,472	0	0	353,472	(52,028)	-13%
Septic Betterments	25,873	25,696	0	0	25,696	(177)	-1%
Snow & Ice / General fund	220,000	230,000	0	0	230,000	10,000	5%
Town Accountant / General fund	69,421	73,450	0	0	73,450	4,029	6%
Town Administrator / General fun	169,645	316,140	(34,251)	(3,870)	278,018	146,495	86%
Town Buildings / General fund	153,375	167,340	0	0	167,340	13,965	9%
Town Clerk / General fund	57,419	56,448	0	(674)	55,773	(971)	-2%
Town Hall / General fund	49,740	0	0	0	0	(49,740)	-100%
Treasurer/Collector / General fu	158,644	184,624	(18,546)	(1,804)	164,274	25,980	16%
Veterans Services / General fund	74,834	99,000	0	0	99,000	24,166	32%
Waterway Improvements	2,500	2,500	0	0	2,500	0	-
Total	16,979,209	17,763,803	0	(1)	17,763,802	784,594	5%
General Fund Net Total	(1,055,426)	0	0	0	1	1,055,426	-100%

		Adjustments				Adjusted FY18		FY19	Change
		FY18 Approved ATM	GF Adjustments	Transfers	Indirect Costs	Grants/Receipts			
114 Moderator									
	5110 Salaries & Wages	100	-	-	-	-	100	100	
		100	-	-	-	-	100	100	0.00%
122 Board of Selectmen									
	5110 Salaries & Wages	3,500	-	-	-	-	3,500	3,500	0.00%
	5321 MRPC Assessment	1,972	800	-	-	-	2,772	2,900	4.62%
	5401 Memorial Day	485	-	-	-	-	485	485	0.00%
	5710 Prof Devel & Travel	1,000	-	-	-	-	1,000	1,200	20.00%
		6,957	800	-	-	-	7,757	8,085	4.23%
123 Town Administrator -									
	5110 Salaries & Wages	167,010	69,639	-	36,398	-	273,047	272,268	-0.29%
	5130 Overtime (Custodian)	-	200	-	-	-	200	132	
	5300 Prof & Tech Services	235	-	-	-	-	235	369	57.02%
	5710 Prof Devel & Travel	2,400	(800)	-	600	-	2,200	5,250	138.64%
		169,645	69,039	-	36,998	-	275,682	278,019	0.85%
131 Advisory Board									
	5710 Prof Devel & Travel	500	-	-	-	-	500	500	0.00%
132	5780 Reserve Fund	50,000	-	25,000	-	-	75,000	50,000	-33.33%
		50,500	-	25,000	-	-	75,500	50,500	-33.11%
135 Town Accountant									
	5110 Salaries & Wages	45,951	-	3,085	11,488	-	60,524	-	-100.00%
	5300 Prof & Tech Services	14,700	-	-	2,800	-	17,500	72,000	311.43%
	5420 Supplies	1,000	-	-	-	-	1,000	500	-50.00%
	5710 Prof Devel & Travel	1,600	-	-	400	-	2,000	950	-52.50%
		63,251	-	3,085	14,688	-	81,024	73,450	-9.35%
141 Board of Assessors									
	5110 Salaries & Wages	-	-	-	-	-	-	\$ -	
	5300 Prof & Tech Services	110,900	-	-	-	-	110,900	114,626	3.36%
	5420 Supplies	150	-	-	-	-	150	150	0.00%
	5710 Prof Devel & Travel	250	-	-	-	-	250	250	0.00%
		111,300	-	-	-	-	111,300	115,026	3.35%
145 Treasurer/Collector									
	5110 Salaries & Wages	105,499	(2,185)	5,895	25,828	-	135,037	124,674	-7.67%
	5240 Repairs & Maintenance	100	-	-	-	-	100	-	-100.00%
	5300 Prof & Tech Services	34,250	-	-	1,600	-	35,850	23,400	-34.73%
	5420 Supplies	12,100	-	-	-	-	12,100	5,000	-58.68%
	5710 Prof Devel & Travel	800	-	-	200	-	1,000	11,200	1020.00%
		152,749	(2,185)	5,895	27,628	-	184,087	164,274	-10.76%
116 Town Clerk									
	5110 Salaries & Wages	45,619	-	-	-	-	45,619	51,484	12.86%
	5240 Repairs & Maintenance	450	-	-	-	-	450	-	-100.00%
	5300 Prof & Tech Services	100	-	-	-	-	100	-	-100.00%
	5301 Election & Registration	4,420	-	2,990	-	1,239	8,649	3,300	-61.85%
	5420 Supplies	350	-	-	-	-	350	350	0.00%
	5421 Dog License Program	500	(500)	-	-	-	-	-	0.00%
	5710 Prof Devel & Travel	500	-	-	-	-	500	640	28.00%
		51,939	(500)	2,990	-	1,239	55,668	55,774	0.19%
179 Inspectional Services									
	5110 Salaries & Wages	116,937	-	42,500	-	-	159,437	186,158	16.76%
	5300 Prof & Tech Services	2,000	-	-	-	-	2,000	2,000	0.00%
	5420 Supplies	2,800	-	-	-	-	2,800	2,400	-14.29%
	5710 Prof Devel & Travel	5,820	-	-	-	-	5,820	19,120	228.52%
		127,557	-	42,500	-	-	170,057	209,678	23.30%
Town Hall									
	Salary Wages	43,850	(43,850)	3,940	-	-	3,940	-	-100.00%
	Overtime	200	(200)	-	-	-	-	-	
	Repairs & Maintenance	550	(550)	-	-	-	-	-	
	Supplies	1,200	(1,200)	-	-	-	-	-	
		45,800	(45,800)	3,940	-	-	3,940	-	-100.00%

	FY18 Approved ATM	Adjustments				Adjusted FY18	FY19	Change
		GF Adjustments	Transfers	Indirect Costs	Grants/Receipts			
196 Town Buildings								
5341 Town Hall	19,535	1,750	-	-	-	21,285	23,290	9.42%
5341 Public Safety Building	90,200	-	-	-	-	90,200	98,950	9.70%
5341 DPW	25,650	-	-	-	-	25,650	26,550	3.51%
5341 Facilities Improvements- permits	2,200	-	-	-	-	2,200	2,500	13.64%
5341 Library	15,790	-	-	-	-	15,790	16,050	1.65%
	153,375	1,750	-	-	-	155,125	167,340	7.87%
155 IT Expense								
5243 IT & Phone Service Contracts	97,732	-	-	10,860	-	108,592	49,240	-54.66%
Computer/Software Upgrades	9,843	-	-	-	-	9,843	36,500	270.82%
5244 Financial Software	33,762	-	-	8,440	-	42,202	55,000	30.33%
5245 Vision	5,600	-	-	-	-	5,600	5,840	4.29%
5246 Public Safety IT	37,800	15,986	-	2,050	-	55,836	53,600	-4.00%
5247 Virtual Town Hall	2,700	-	-	300	-	3,000	2,700	-10.00%
5248 Phone	11,880	-	-	-	-	11,880	-	-100.00%
	199,317	15,986	-	21,650	-	236,953	202,880	-14.38%
178 Conservation Commission								
5110 Salaries & Wages	23,603	-	-	-	-	23,603	24,070	1.98%
5300 Prof & Tech Services	400	-	-	-	-	400	500	25.00%
5420 Supplies	300	-	-	-	-	300	350	16.67%
5710 Prof Devel & Travel	1,508	-	-	-	-	1,508	1,025	-32.01%
	25,810	-	-	-	-	25,810	25,945	0.52%
199 Non-Departmental								
5424 Trash Collection	7,020	-	-	-	-	7,020	8,100	15.38%
5270 Copy Machine	4,736	-	-	-	-	4,736	6,300	33.02%
5300 Prof & Tech Services	630	-	-	-	-	630	10,875	1626.19%
5710 Prof Devel & Education	3,000	-	-	-	-	3,000	5,400	80.00%
5315 Town Report	2,000	-	-	-	-	2,000	2,000	0.00%
5340 Communications	30,055	-	-	-	-	30,055	48,730	62.14%
5350 Legal Services	28,000	-	-	-	-	28,000	25,000	-10.71%
5420 Supplies	6,350	-	-	-	-	6,350	6,600	3.94%
5699 Sewer Assessments	31,000	-	-	-	-	31,000	31,000	0.00%
	112,791	-	-	-	-	112,791	144,005	27.67%
210 Police								
5110 Salaries & Wages	1,038,831	-	-	-	-	1,038,831	1,077,399	3.71%
5115 Wages - Coverage	24,588	-	-	-	-	24,588	26,197	6.55%
5115 Wages - Overtime	164,504	-	-	-	-	164,504	196,175	19.25%
5116 Wages - JRO	22,000	-	-	-	-	22,000	29,249	32.95%
5240 Repairs & Maintenance	6,500	-	-	-	-	6,500	6,500	0.00%
5300 Prof & Tech Services	4,700	-	-	-	-	4,700	7,200	53.19%
5340 Communications	4,250	-	-	-	-	4,250	3,250	-23.53%
5380 Prisoner Expense	1,000	-	-	-	-	1,000	1,200	20.00%
5420 Supplies	8,000	-	-	-	-	8,000	8,500	6.25%
5430 Minor Equipment	12,200	-	-	-	-	12,200	12,000	-1.64%
5480 Vehicular Supplies	36,500	-	-	-	-	36,500	38,750	6.16%
5710 Prof Devel & Travel	16,900	-	-	-	-	16,900	18,250	7.99%
5116 Prof Devel & Travel - JRO	-	-	-	-	-	-	-	-
	1,339,972	-	-	-	-	1,339,972	\$ 1,424,670	6.32%
220 Fire								
5110 Salaries & Wages	418,582	-	-	-	-	418,582	425,643	1.69%
5130 Wages - Overtime	69,477	-	-	-	-	69,477	43,343	-37.62%
5140 Wages - On Call	97,698	-	15,000	-	-	112,698	145,428	29.04%
5240 Repairs & Maintenance	46,500	-	-	-	-	46,500	28,700	-38.28%
5300 Prof & Tech Services	40,000	(15,986)	15,986	-	-	40,000	41,150	2.88%
5340 Communications	810	-	-	-	-	810	3,390	318.52%
5420 Supplies	27,650	-	-	-	-	27,650	47,550	71.97%
5480 Vehicle Supplies	35,159	-	-	-	-	35,159	28,200	-19.79%
5710 Prof Devel & Travel	8,395	-	-	-	-	8,395	7,810	-6.97%
	744,271	(15,986)	30,986	-	-	759,271	771,214	1.57%

		Adjustments						Change
FY18 Approved ATM		GF Adjustments	Transfers	Indirect Costs	Grants/Receipts	Adjusted FY18	FY19	
235	Emergency Dispatch							
	5110 Salaries & Wages	206,549	-	-	-	206,549	213,548	3.39%
	5115 Wages - Coverage	19,189	-	-	-	19,189	19,836	3.37%
	5130 Wages - Overtime	47,120	-	-	10,000	57,120	62,431	9.30%
	5240 Repairs & Maintenance	2,000	-	-	-	2,000	2,000	0.00%
	5420 Supplies	2,000	-	-	-	2,000	2,000	0.00%
	5430 Minor Equipment	6,550	-	-	-	6,550	6,500	-0.76%
	5710 Prof Devel & Travel	2,000	-	-	-	2,000	2,000	0.00%
		285,408	-	-	10,000	295,408	308,315	4.37%
292	Animal Control							
	5300 Prof & Tech Services	31,000	-	-	-	31,000	36,800	18.71%
	Dog License Program	-	500	-	-	500	2,000	
		31,000	500	-	-	31,500	38,800	23.17%
	Monty Tech							
	Contribution	450,636	-	-	-	450,636	507,292	12.57%
		450,636	-	-	-	450,636	507,292	12.57%
302	Ash-West Reg School District							
	53201 Net minimum contribution	4,581,331	-	-	-	4,581,331	4,715,732	2.93%
	contribution over net min	1,633,869	-	475,656	-	2,109,525	2,134,559	1.19%
	53203 Community Service	3,804	-	-	-	3,804	3,805	0.03%
	53204 Transportation	475,378	-	-	-	475,378	476,903	0.32%
	53206 Debt Assessment	217,788	-	-	-	217,788	206,658	-5.11%
	Prop 2 1/2	-	-	-	-	-	-	
		6,912,170	-	475,656	-	7,387,826	7,537,657	2.03%
420	Highway							
	5110 Salaries & Wages	433,842	-	-	138,448	572,290	593,863	3.77%
	5130 Wages - Overtime	23,995	-	-	-	23,995	24,511	2.15%
	5210 Energy & Utilities	9,740	-	-	-	9,740	9,913	1.78%
	5240 Repairs & Maintenance	156,000	-	-	-	156,000	162,000	3.85%
	5300 Prof & Tech Services	2,800	-	-	-	2,800	2,000	-28.57%
	5340 Communications	2,100	-	-	-	2,100	2,100	0.00%
	5420 Supplies	10,700	-	-	-	10,700	11,150	4.21%
	5422 Transfer Station	69,472	-	-	-	69,472	81,383	17.15%
	5480 Vehicle Supplies	22,728	-	-	-	22,728	22,728	0.00%
	5710 Prof Devel & Travel	1,900	-	-	-	1,900	2,000	5.26%
		733,277	-	-	138,448	871,725	911,648	4.58%
423	Snow & Ice							
	14423 51300 Salaries & Wages Overtime	33,000	-	-	-	33,000	36,780	11.45%
	14423 54000 Miscellaneous	187,000	-	-	-	187,000	193,220	3.33%
		220,000	-	-	-	220,000	230,000	4.55%
510	Board of Health							
	15510 51100 Salaries & Wages	-	-	-	-	-	-	
	15510 53000 Prof & Tech Services	20,368	-	-	-	20,368	21,386	5.00%
	15510 57100 Prof Devel & Travel	-	-	-	-	-	-	
		20,368	-	-	-	20,368	21,386	5.00%
541	Council on Aging							
	5110 Salaries & Wages	21,840	-	-	52,000	73,840	73,530	-0.42%
	5240 Repairs & Maintenance	2,500	-	-	-	2,500	4,546	81.84%
	5340 Communications	1,300	-	-	-	1,300	-	-100.00%
	5420 Supplies	400	-	-	-	400	1,300	225.00%
	5710 Prof Devel & Travel	150	-	-	-	150	456	204.00%
	5190 Programs	300	-	-	-	300	275	-8.33%
		26,490	-	-	52,000	78,490	80,107	2.06%
543	Veterans' Services							
	5110 Salaries & Wages	4,449	-	-	-	4,449	8000	79.80%
	5300 Prof & Tech Services	-	-	-	-	-	0	0.00%
	5710 Prof Devel & Travel	385	-	-	-	385	1000	159.74%
	5770 Veterans Benefits	70,000	-	-	-	70,000	90000	28.57%
		74,834	-	-	-	74,834	99,000	32.29%

	FY18 Approved ATM	Adjustments				Adjusted FY18	FY19	Change
		GF Adjustments	Transfers	Indirect Costs	Grants/Receipts			
549 Agricultural Commission								
5420 Supplies	300	-	-	-	-	300	300	0.00%
	300	-	-	-	-	300	300	0.00%
610 Library								
5110 Salaries & Wages	141,734	-	-	-	7,400	149,134	153,688	3.05%
5120 Wages - Temporary	2,300	-	-	-	-	2,300	2,346	2.00%
5240 Repairs & Maintenance	13,132	-	-	-	-	13,132	13,292	1.22%
5300 Prof & Tech Services	8,316	-	-	-	-	8,316	8,635	3.84%
5340 Communications	575	-	-	-	-	575	575	0.00%
5420 Supplies	3,750	-	-	-	-	3,750	3,750	0.00%
5580 Books	40,066	-	-	-	-	40,066	41,088	2.55%
5710 Prof Devel & Travel	1,000	-	-	-	-	1,000	2,000	100.00%
	210,873	-	-	-	7,400	218,273	225,374	3.25%
630 Parks & Recreation Committee								
5210 Energy & Utilities	1,420	-	-	-	-	1,420	1450	2.11%
5240 Repairs & Maintenance	10,520	-	-	-	-	10,520	9650	-8.27%
5420 Supplies	900	-	-	-	-	900	920	2.22%
5719 Programs	7,650	-	-	-	-	7,650	12680	65.75%
	20,490	-	-	-	-	20,490	24,700	20.55%
691 Historical Commission								
5340 Communications	25	-	-	-	-	25	25	0.00%
5420 Supplies	1,950	-	-	-	-	1,950	1,950	0.00%
5710 Prof Devel & Travel	25	-	-	-	-	25	25	0.00%
	2,000	-	-	-	-	2,000	2,000	0.00%
710 Debt Service								
RAN	-	-	-	-	-	-	20000	100%
5910 Debt Exclusion Principal & Interest	1,791,215	-	-	-	-	1,791,215	1,732,589	-3.27%
5916 Non-Excluded Principal & Interest	67,923	-	-	-	-	67,923	65,674	-3.31%
	1,884,834	-	-	-	-	1,884,834	1,818,263	-3.53%
914 Employee Insurance Benefits								
5172 Health Insurance	632,575	-	10,000	49,327	-	691,902	637,327	-7.89%
5171 Retiree Health Insurance	50,929	-	-	2,074	-	53,003	41,915	-20.92%
7173 Life Insurance	1,000	-	-	-	-	1,000	1,500	50.00%
5175 Medicare	41,871	-	-	6,398	-	48,269	51,457	6.60%
5178 Worc. County Retirement	524,995	-	-	22,590	-	547,585	568,758	3.87%
5179 Insurance Premiums	106,611	-	-	11,649	-	118,260	150,375	27.16%
5180 Unemployment Benefits	10,000	-	-	-	-	10,000	10,000	0.00%
	1,367,981	-	10,000	92,038	-	1,470,019	1,461,332	-0.59%
Capital Planning Allocation								
CAPITAL - Pumper Truck	190,000	-	-	-	-	190,000	193,396	1.79%
Police Cruiser	44,000	-	-	-	-	44,000	46,000	
Trackless Snow Plow	146,250	-	-	-	-	146,250	-	
Capital Improvement transfer	-	-	-	-	-	-	185,604	
Security Cameras	-	-	45,000	-	-	45,000	0	
Heat Pump System	-	-	40,000	-	-	40,000	0	
School Capital	-	-	94,473	-	-	94,473	0	
	380,250	-	179,473	-	-	559,723	425,000	-24.07%
Other Expenses								
Waterways Improvement	2,500	-	-	-	-	2,500	2,500	0.00%
Septic Betterment	25,873	-	-	-	-	25,873	25,696	-0.68%
	28,373	-	-	-	-	28,373	28,196	-0.62%
Road Maintenance								
Road Projects (ch 90)	343,472	-	-	-	-	343,472	343,472	0.00%
Additional Funding	62,028	-	35,000	-	-	97,028	10,000	-89.69%
	405,500	-	35,000	-	-	440,500	353,472	-19.76%
TOTAL	15,958,818	69,404	775,585	331,450	70,639	17,205,896	17,763,802	3.24%

Cell: F2

Comment: Adjustments for comparison to FY19 budget

Cell: G2

Comment: Heather Budrewicz:
Town Meeting and Reserve Fund Transfers and Prop 2 1/2 Override

Cell: H2

Comment: Indirect Costs for FY18 are added back into the budget to show complete costs

Cell: I2

Comment: Complete Funding
Reimbursable and entitlement grant funding added into to FY19 budget, and full costs of expenses are shown.

Cell: F9

Comment: MMA Annual Dues
Added to BOS budget in FY19 from TA budget

Cell: C15

Comment: Heather Budrewicz:
Town Custodian Position moved here for FY19 (\$43,850)- From Town Hall

Floater moved other 50% here for FY19 (\$23,604) From Fire

additional treasurer floater wages moved for FY19 (\$2,185) - From treas Collecotr

Cell: H15

Comment: Indirect Costs
TA
Exec Asst
Additional Treas/Collector Hours for floater

Cell: F16

Comment: OT moved from Town Hall to TA Office for Custodian

Cell: C18

Comment: Heather Budrewicz:
Direct costs rearranged \$600

Cell: F18

Comment: MMA Annual Dues. Moved to BOS FY19

Cell: G23

Comment: STM Art II- Replenish Reserve Fund

Cell: G27

Comment: Heather Budrewicz:
cover payout of leaving employee wages

Cell: F41

Comment: Moving Floater -To Town Admin line fully for FY19

Cell: G41

Comment: Heather Budrewicz:
Reserve Fund - cover payout of wages for employee leaving

Cell: G52

Comment: Heather Budrewicz:
Reserve Fund - Additional unanticipated election for Prop 2 1/2

Cell: I52

Comment: Grant:
Pollworker grant

Cell: C59

Last Updated: 4/23

Comment: Heather Budrewicz:
added funding at STM for building inspector FT position 1/2 year

Cell: G59

Comment: STM Art I - pay for 1/2 year for Building Inspector Salary

Cell: C66

Comment: Relocated items to Town Buildings and Town Admin in 2019

Cell: F66

Comment: moved to TA line for Custodian

Cell: G66

Comment: Heather Budrewicz:
Reserve Fund - Payout of employee retiring

Cell: F67

Comment: Moved to TA OT line for Custodian

Cell: F68

Comment: Moved to Town Bld Town Hall Line

Cell: F69

Comment: Moved to Town Bld Account

Cell: C73

Comment: Heather Budrewicz:
TH - Repairs/Maintenance \$550; TH - Supplies \$1200
Items moved from Town Hall line to Town Buildings

Cell: F73

Comment: Town Hall
Repairs & Maintenance
Supplies moved to Town Bld in FY19, Town Hall Account no more

Cell: F84

Comment: Ambupro software moved from Fire Line

Cell: G127

Comment: STM Art VII - Add to on call wages for Fire to amend budget

Cell: F129

Comment: Ambupro Software moved to IT line

Cell: G129

Comment: Heather Budrewicz
Reserve Fund - ambupro mandate

Cell: I139

Comment: GRANT
911 Grant Reimbursement for wages for training

Cell: F148

Comment: Dog Tags moved to ACO line from Town Clerk

Cell: I189

Comment: GRANTS :
COA Formula Grant
MART reimbursement Grant

Cell: I209

Comment: Heather Budrewicz:

MLAA Offset Grant

Cell: G239

Comment: STM Art I - Health Insurance costs for new building inspector 1/2 year

Cell: G253

Comment: STM Art IX - Security Cameras PSC

Cell: G254

Comment: STM Art VIII - Heat Pump project for Library

Cell: G255

Comment: STM Art X -School Capital Items

Cell: G265

Comment: STM Art V - Paving Plan

Expenses Detailed

Alphabetically by Department

NOTE: Departmental summaries include health insurance and Medicare costs which are adjusted and relocated to Employee Benefit department in the final budget, but remain to show the full departmental costs

Costing Center Budget with Notes

Costing Center: Advisory Board / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5710 - Professional Development &	Prof Devel & Travel		500
5780 - Reserve Fund Appropriations			0
		Total:	500
		Total Expenditures:	500
		Net Total:	(500)

Costing Center Budget with Notes

Costing Center: Agricultural Commission / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5420 - Admin & Office Supplies	Supplies		300
		Total:	300
		Total Expenditures:	300
		Net Total:	(300)

Costing Center Budget with Notes

Costing Center: Animal Control / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4320 - Departmental Fees	Dog Fees	15,000	
4320 - Departmental Fees	Dog Fees (Increased rate by \$1 per license x 1000)	1,000	
			16,000
		Total:	16,000
Local Receipts: Fines & Forfeits			
4770 - Fines & Forfeitures	Dog Fines		4,100
		Total:	4,100
		Total Revenues:	20,100
Expenditures			
Expenses			
5300 - Professional Services	Animal Control Contract	31,300	
5300 - Professional Services	Miscellaneous Fees - Off Hours Costs	500	
5300 - Professional Services	Vehicle Expenses	5,000	
	Notes: (2018-1-23) hbudrewicz: New used vehicle needed for ACO (\$5000 est)		
			36,800
5421 - Dog License Program	Citations for Dog Violations	1,500	
5421 - Dog License Program	Dog Tags - cost of purchase	500	
			2,000
		Total:	38,800
		Total Expenditures:	38,800
		Net Total:	(18,700)

Costing Center Budget with Notes

Costing Center: Assessors / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4320 - Departmetal Fees			200
		Total:	200
Property Tax Levy			
4004 - Overlay (Assessors)			(100,000)
		Total:	(100,000)
State Aid			
4610 - VBS/Elderly Abatements			43,898
		Total:	43,898
		Total Revenues:	(55,902)
Expenditures			
Expenses			
5110 - Salaries & Wages	Salaries & Wages		0
5300 - Professional Services	RRG Annual Contract Amount		114,626
5420 - Admin & Office Supplies	Supplies		150
5710 - Professional Development &	Prof Devel & Travel		250
		Total:	115,026
		Total Expenditures:	115,026
		Net Total:	(170,928)

Costing Center Budget with Notes

Final Budget Page # Page 24 of 67

Costing Center: AWRSD / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Miscellaneous			
4840 - Misc Revenue	Payout of School Premium (20 yrs from 2015)		0
		Total:	0
Property Tax Levy			
4910 - Debt - Excluded	Overlook Middle School		206,658
4911 - Override - Prop 2 1/2			0
		Total:	206,658
		Total Revenues:	206,658
Expenditures			
Expenses			
5320 - Contribution	Above Net Minimum Contribution	2,134,559	
5320 - Contribution	Community Service	3,805	
5320 - Contribution	Debt Assessment	206,658	
	Notes: (2018-4-6) hbudrewicz: Oakmont Excluded Debt		
5320 - Contribution	Net minimum contribution	4,715,732	
5320 - Contribution	Override	0	
5320 - Contribution	Transportation	476,903	
			7,537,657
5910 - Debt - Excluded, Principal			0
		Total:	7,537,657
		Total Expenditures:	7,537,657
		Net Total:	(7,330,999)

Costing Center Budget with Notes

Costing Center: Board of Health / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4320 - Departmetal Fees			6,000
		Total:	6,000
Other Available Funds			
4917 - Title V			0
		Total:	0
		Total Revenues:	6,000
Expenditures			
Expenses			
5300 - Professional Services	Nashoba Board of Health		21,386
5917 - Title V Septic Repair Loan			0
		Total:	21,386
		Total Expenditures:	21,386
		Net Total:	(15,386)

Costing Center Budget with Notes

Final Budget Page # Page 26 of 67

Costing Center: Board of Selectmen / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4329 - Cable Service Fees			1,000
		Total:	1,000
Local Receipts: Licenses & Permits			
4410 - Alcohol			5,000
4450 - Permits	BOS Permits		1,500
		Total:	6,500
		Total Revenues:	7,500
Expenditures			
Expenses			
5110 - Salaries & Wages	Salaries & Wages		3,500
5321 - Annual Assessments	MMA Annual Dues	800	
5321 - Annual Assessments	MRPC Assessment	2,100	
			2,900
5401 - Memorial Day	Memorial Day		485
5710 - Professional Development &	MMA Conference (\$200/person + \$200 hotel room)		1,200
		Total:	8,085
		Total Expenditures:	8,085
		Net Total:	(585)

Costing Center Budget with Notes

Costing Center: Capital Projects

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5963** - Capital Project by Operating Funding	Funds to transfer to Capital Improvement Fund for Fall Appropriation	185,604	
5963** - Capital Project by Operating	Police Cruiser	46,000	
5963** - Capital Project by Operating	Pumper Tanker Lease - 3rd/final year	193,396	
			425,000
Total:			425,000
Total Expenditures:			425,000
Net Total:			(425,000)

Costing Center Budget with Notes

Costing Center: Conservation Commission / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4320 - Departmetal Fees			4,500
		Total:	4,500
		Total Revenues:	4,500
Expenditures			
Expenses			
5110 - Salaries & Wages			24,070
5175 - Medicare			349
5300 - Professional Services	Engineering, Surveying, Consultants		500
5420 - Admin & Office Supplies	Forms, Supplies, Mapping		350
5710 - Professional Development &	MACC Dues	275	
5710 - Professional Development &	Mileage	200	
5710 - Professional Development &	Training/Workshops	550	
			1,025
		Total:	26,294
		Total Expenditures:	26,294
		Net Total:	(21,794)

Costing Center Budget with Notes

Costing Center: Council on Aging / COA General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Grant Revenues			
4851** - **Grant COA Formula	COA Formula Grant (Annual)		9,562
	Notes: (2018-3-27) hbudrewicz: 3 Additional hours COA Director - \$3739		
	Notes: (2018-3-27) hbudrewicz: 3 Additional Hours for Admin Help by Dispatcher \$2396		
	Notes: (2018-3-27) hbudrewicz: 5 Classes art \$35 each, \$175		
	Notes: (2018-3-27) hbudrewicz: Dues/Licenses \$220		
	Notes: (2018-3-27) hbudrewicz: Newsletter Printing \$300		
	Notes: (2018-3-27) hbudrewicz: Office Supplies \$250		
	Notes: (2018-3-27) hbudrewicz: Postage \$350		
	Notes: (2018-3-27) hbudrewicz: Repairs & Maintenance \$2046		
	Notes: (2018-3-27) hbudrewicz: Training of board and Staff \$86		
		Total:	9,562
Local Receipts: Miscellaneous			
4662 - MART Reimbursement	Reimbursement around 94.5% for Dispatcher wages	11,099	
4662 - MART Reimbursement	Reimbursement for 100% Van Driver Wages	34,200	
			45,299
		Total:	45,299
		Total Revenues:	54,861
Expenditures			
Expenses			
5110 - Salaries & Wages		70,722	
5110 - Salaries & Wages	MOW Drivers (\$13.50 per hour x 208 per year)	2,808	
	Notes: (2018-3-5) hbudrewicz: Van driver hours (Avg 190 per month) @\$15 reimbursable		
			73,530
5175 - Medicare			1,025
5240 - Repairs & Maintenance	Additional repairs & Maintenance	2,046	
5240 - Repairs & Maintenance	Town Van Repairs and Tires	2,500	
			4,546
5340 - Telecommunications	Communications		0
5420 - Admin & Office Supplies	Miscellaneous	100	
5420 - Admin & Office Supplies	Newsletter printing	300	
5420 - Admin & Office Supplies	Office Supplies	550	
5420 - Admin & Office Supplies	Postage	350	
			1,300
5710 - Professional Development &	Additional Training for Board/Staff	86	
5710 - Professional Development &	MCOA Dues	150	
5710 - Professional Development &	Meeting Attendance/Trainings	220	
			456
5719 - Programs	Classes x 5	175	

Costing Center Budget with Notes

Costing Center: Council on Aging / COA General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5719 - Programs	Programs	100	
			275
		Total:	81,133
		Total Expenditures:	81,133
		Net Total:	(26,272)

Costing Center Budget with Notes

Costing Center: Debt Service / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Miscellaneous			
4840 - Misc Revenue	Payout of School Premium (20 yrs from 2015) Bond Proceeds		44,480
		Total:	44,480
Other Available Funds			
4917 - Title V			0
		Total:	0
Property Tax Levy			
4910 - Debt - Excluded	Municipal Debt Exclusion - JR Briggs	1,156,194	
4910 - Debt - Excluded	Municipal Debt Exclusion - PSB	373,033	
4910 - Debt - Excluded	Municipal Debt Exclusion - Town Hall	203,363	
			1,732,589
		Total:	1,732,589
		Total Revenues:	1,777,069
Expenditures			
Expenses			
5300 - Professional Services	RAN (Revenue Anticipation Note)		20,000
5910 - Debt - Excluded, Principal	JR Briggs - PI	1,156,194	
5910 - Debt - Excluded, Principal	Public Safety Building - PI	373,032	
5910 - Debt - Excluded, Principal	Town Hall- PI	203,363	
			1,732,589
5911 - Debt - Non-Excluded, Principal	Public Safety Building - Non excluded		65,674
5917 - Title V Septic Repair Loan	Title V Septic Repair Loan		0
		Total:	1,818,263
		Total Expenditures:	1,818,263
		Net Total:	(41,194)

Costing Center Budget with Notes

Costing Center: Emergency Dispatch / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Grant Revenues			
4850** - **Grant 911 Communications			10,000
		Total:	10,000
		Total Revenues:	10,000
Expenditures			
Expenses			
5110 - Salaries & Wages		208,548	
5110 - Salaries & Wages	Hold Funds for potential CBA negotiations	5,000	
			213,548
5115 - Wages - P/T Coverage		19,836	
5115 - Wages - P/T Coverage	Wages - Coverage	0	
			19,836
5130 - Overtime			62,431
5171 - Health Insurance			62,715
5175 - Medicare			3,759
5240 - Repairs & Maintenance	Radio Repair & Maintenance		2,000
	Notes: (2018-1-23) hbudrewicz: Dispatch Radio & Console		
5420 - Admin & Office Supplies	Office Supplies		2,000
5430 - Minor Equipment		1,800	
5430 - Minor Equipment	Copier Lease & Maintenance	4,000	
5430 - Minor Equipment	Other	700	
			6,500
5710 - Professional Development &	EDC Training Expenses		2,000
		Total:	374,789
		Total Expenditures:	374,789
		Net Total:	(364,789)

Costing Center Budget with Notes

Costing Center: Employee Insurance Benefits / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5171 - Health Insurance	Employee Co-pay Reimbursement	10,000	
5171 - Health Insurance	OPEB Study	7,500	
5171 - Health Insurance	Shared Savings- One Time Split with Town Employees	27,000	
			44,500
5172 - Health Insurance - Retiree			41,915
5173 - Life Insurance	Life Insurance		1,500
5175 - Medicare	Medicare- unallocated		2,500
5178 - Worcester County Regional	Town Appropriation		568,758
5179 - Insurance Premiums	Bonds for Employees	2,375	
	Notes: (2018-3-27) hbudrewicz: Treasurer/Collector, Asst Treas/Coll, Town Clerk, Floater, Town Administrator (\$375 each) Annual Cost		
5179 - Insurance Premiums	Injured on Duty- Fire/Police	20,000	
5179 - Insurance Premiums	Insurance Deductibles \$1000 per time	3,000	
5179 - Insurance Premiums	Insurance Premiums--Estimate	95,000	
5179 - Insurance Premiums	Sun Life - Short Term/Long- Term Disability	30,000	
			150,375
5180 - Unemployment Benefits	FY19 Estimated Unemployment Benefits		10,000
		Total:	819,548
		Total Expenditures:	819,548
		Net Total:	(819,548)

Costing Center Budget with Notes

Costing Center: Fire / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Charges for Services			
4240 - Special Service	Ambulance Fees		240,000
4331 - Fire Alarm Service	Fire Alarm Service		0
		Total:	240,000
Local Receipts: Fees			
4320 - Departmental Fees	Fire Department Fees		8,000
		Total:	8,000
Revenues			
4991 - Transfer from Retained			0
		Total:	0
		Total Revenues:	248,000
Expenditures			
Expenses			
5110 - Salaries & Wages			425,643
5130 - Overtime			43,343
5141 - Wages - On Call	Academy Attendance Stipend	10,500	
5141 - Wages - On Call	Additional Shift Coverage	56,628	
5141 - Wages - On Call	Call Wages	45,000	
5141 - Wages - On Call	Training Wages	33,300	
			145,428
5171 - Health Insurance			103,864
5175 - Medicare			6,789
5240 - Repairs & Maintenance	Apparatus Repairs	25,000	
5240 - Repairs & Maintenance	Cleaners, Disinfectants & Etc.	700	
5240 - Repairs & Maintenance	Equipment Repairs	2,500	
5240 - Repairs & Maintenance	Misc Supplies (hardware, tools, etc.)	500	
			28,700
5300 - Professional Services	ALS Affiliation Agreement	5,000	
5300 - Professional Services	Ambulance License	1,250	
5300 - Professional Services	Annual Aerial & Ladder Certification	0	
5300 - Professional Services	Annual Compressor Certification	500	
5300 - Professional Services	Annual Pumper Certification	1,500	
5300 - Professional Services	CEMEC Dues (Radio Operator fee for Hospital)	2,000	
5300 - Professional Services	Coastal Billing	18,000	
5300 - Professional Services	Copier Lease	3,600	
5300 - Professional Services	D.P.H. & Drug Licenses	300	
5300 - Professional Services	Defib Service Agreements	6,000	
5300 - Professional Services	Document Destruction	200	
5300 - Professional Services	Fire Hose Testing	1,000	
5300 - Professional Services	Medical Waste Disposal	500	
5300 - Professional Services	N.F.P.A. Code Updates	1,300	
			41,150

Costing Center Budget with Notes

Costing Center: Fire / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5340 - Telecommunications	Cable	80	
5340 - Telecommunications	I Am Responding	810	
5340 - Telecommunications	Radio Expenses	2,500	
			3,390
5420 - Admin & Office Supplies		9,000	
5420 - Admin & Office Supplies	Ambulance Cot	3,600	
5420 - Admin & Office Supplies	Badges, Pins, Plaques	700	
5420 - Admin & Office Supplies	C.P.R. Materials	500	
5420 - Admin & Office Supplies	Fire Equipment	15,000	
5420 - Admin & Office Supplies	Food & Drink Supplies	2,200	
5420 - Admin & Office Supplies	Forms, Books, Subscriptions	250	
5420 - Admin & Office Supplies	Office Expenses	1,000	
5420 - Admin & Office Supplies	Training Materials	800	
5420 - Admin & Office Supplies	Turnout Gear	13,000	
5420 - Admin & Office Supplies	Uniforms On-Call & per diem Staff	1,500	
			47,550
5480 - Vehicular Supplies	Diesel Fuel	5,000	
5480 - Vehicular Supplies	EMS Supplies	18,000	
5480 - Vehicular Supplies	Gasoline	3,700	
5480 - Vehicular Supplies	Oxygen Expense	1,500	
			28,200
5710 - Professional Development &	C.P.R. Defib. Recertifications	200	
5710 - Professional Development &	Chief's Meetings	400	
5710 - Professional Development &	Course Attendance	450	
5710 - Professional Development &	E.M.T. Recertification (every 2 years)	3,000	
5710 - Professional Development &	F.C.A.M. Dues	600	
5710 - Professional Development &	Fire Prevention Meetings (Not Chief)	60	
5710 - Professional Development &	I.A.A.I. Dues	250	
5710 - Professional Development &	I.A.F.C. Dues	1,050	
5710 - Professional Development &	Mid-State Dues	550	
5710 - Professional Development &	N.E.A.F.C. Dues	75	
5710 - Professional Development &	N.F.D.A. Dues	175	
5710 - Professional Development &	Professional Seminars (Chief)	1,000	
			7,810
		Total:	881,868
		Total Expenditures:	881,868
		Net Total:	(633,868)

Costing Center Budget with Notes

Costing Center: Highway / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Charges for Services			
4240 - Special Service	Transfer Station Fees		50,000
4270 - Internments (Cemetery)			5,000
4272 - Foundations (Cemetery)			1,600
		Total:	56,600
Other Available Funds			
4890 - Chapter 90 Funds			0
		Total:	0
		Total Revenues:	56,600
Expenditures			
Expenses			
5110 - Salaries & Wages		588,863	
5110 - Salaries & Wages	Funding for CBA negotiations \$5000	5,000	
			593,863
5130 - Overtime		9,811	
5130 - Overtime	Municipal Grounds OT for Saturday Funerals	4,200	
5130 - Overtime	On-Call Per week cost of \$300/week for 35 Weeks	10,500	
			24,511
5171 - Health Insurance			148,215
5175 - Medicare			8,626
5210 - Energy & Utilities	Lights- Marden Field	300	
5210 - Energy & Utilities	Street Lights	8,000	
5210 - Energy & Utilities	Water & Sewer - Landry Field	1,613	
	Notes: (2018-2-26) hbudrewicz: increased by 173 for water/sewer		
			9,913
5240 - Repairs & Maintenance	Ballpark & Playground maintenance	2,000	
5240 - Repairs & Maintenance	CB Cleaning & Maintenance	6,000	
5240 - Repairs & Maintenance	Cemetery	8,000	
5240 - Repairs & Maintenance	Fertilization & Maintenance - Landry	12,000	
5240 - Repairs & Maintenance	General Repairs & Maintenance	74,000	
	Notes: (2018-2-24) hbudrewicz: includes \$5k for guardrails and sign replacement		
5240 - Repairs & Maintenance	Patch, stone, gravel	30,000	
5240 - Repairs & Maintenance	Pipes & Signs	14,000	
5240 - Repairs & Maintenance	Tree	3,000	
5240 - Repairs & Maintenance	Whitney	13,000	
			162,000
5242 - Trash Collection	Landfill Monitoring	8,000	
5242 - Trash Collection	Printing	1,000	
5242 - Trash Collection	Wages	5,472	
5242 - Trash Collection	Waste Removal	66,911	
			81,383
5300 - Professional Services	Animal Control		2,000
5340 - Telecommunications	Newspaper Ads	500	

Costing Center Budget with Notes

Costing Center: Highway / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5340 - Telecommunications	Pager Rentals	300	
5340 - Telecommunications	Printing	300	
5340 - Telecommunications	Radio Repair, Pagers, telephone	1,000	
			2,100
5420 - Admin & Office Supplies		7,650	
5420 - Admin & Office Supplies	Office and Shop Supplies	3,500	
			11,150
5480 - Vehicular Supplies	Gas \$2.50 @ 1600	4,000	
5480 - Vehicular Supplies	Off Road Diesel \$2.75 @ 3320 Gallons	9,130	
5480 - Vehicular Supplies	Truck Diesel \$2.75 @ 3490	9,598	
			22,728
5710 - Professional Development &	Dues	300	
5710 - Professional Development &	Dues, Licenses, DOT Physicals	600	
5710 - Professional Development &	License Renewals	500	
5710 - Professional Development &	seminars	600	
			2,000
5840 - 5840	FY18 TM 13-1 Trackless Snow Plow (Capital)		0
		Total:	1,068,489
		Total Expenditures:	1,068,489
		Net Total:	(1,011,889)

Costing Center Budget with Notes

Costing Center: Historical Commission / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5340 - Telecommunications	Communications		25
5420 - Admin & Office Supplies	Supplies		1,950
5710 - Professional Development &	Prof Devel & Travel		25
		Total:	2,000
		Total Expenditures:	2,000
		Net Total:	(2,000)

Costing Center Budget with Notes

Costing Center: Inspectional Services / General Fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4320 - Departmental Fees	Planning Board	1,250	
4320 - Departmental Fees	Weights & Measures	800	
4320 - Departmental Fees	Zoning Board	1,000	
			3,050
		Total:	3,050
Local Receipts: Licenses & Permits			
4450 - Permits	Building Inspections	170,000	
	Notes: (2018-3-21) hbudrewicz: 7/1-12/31/2017 \$133,360		
4450 - Permits	Electrical Permits	35,000	
	Notes: (2018-3-21) hbudrewicz: 7/1-12/31/17 \$28984		
4450 - Permits	Gas & Plumbing Permits	20,000	
	Notes: (2018-3-21) hbudrewicz: 7/1-12/31/17 \$17350		
			225,000
		Total:	225,000
		Total Revenues:	228,050
Expenditures			
Expenses			
5110 - Salaries & Wages		181,564	
5110 - Salaries & Wages	Build Inspector Step Increases for Exam passage	4,594	
	Notes: (2018-3-21) hbudrewicz: 2nd test passage rate \$33.09		
	Notes: (2018-3-21) hbudrewicz: Next test passage, increase possible to \$31.97		
			186,158
5175 - Medicare			2,633
5300 - Professional Services	Inspections: Legal fees/Consultants	1,000	
5300 - Professional Services	Land Use: Legal, Engineering, ZBA Legal	1,000	
			2,000
5420 - Admin & Office Supplies	Inspections: Forms/Supplies	400	
5420 - Admin & Office Supplies	Inspections: Updates to legal books	300	
5420 - Admin & Office Supplies	Planning Books	700	
5420 - Admin & Office Supplies	Supplies/Mapping--Land Use	1,000	
			2,400
5710 - Professional Development &	Electrical: School, Mileage, Dues	2,000	
5710 - Professional Development &	Mass Federal Dues Planning Board/ ZBA	120	
5710 - Professional Development &	Mileage for Inspections @ \$4 per inspection	5,000	
5710 - Professional Development &	New Building Inspector Trainings/Costs	7,500	
5710 - Professional Development &	Plumbing/Gas School- Mileage/Dues	2,000	
5710 - Professional Development &	Weights & Measures: Training, Membership	500	

Costing Center Budget with Notes

Costing Center: Inspectional Services / General Fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5710 - Professional Development &	ZBA/Planning Board Member training	2,000	
			19,120
		Total:	212,311
		Total Expenditures:	212,311
		Net Total:	15,739

Costing Center Budget with Notes

Costing Center: IT / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5243 - IT Services	General IT Contract	39,240	
5243 - IT Services	Phone System Contract	10,000	
			49,240
5244 - Financial Software	Questica	15,000	
5244 - Financial Software	Vadar	40,000	
			55,000
5245 - Vision	Vision		5,840
5246 - Public Safety Building IT	Ambu Pro Software - Fire	5,000	
5246 - Public Safety Building IT	CHSB Mahon Contract	2,200	
5246 - Public Safety Building IT	CJIS NCIC	2,500	
5246 - Public Safety Building IT	Code Red	4,100	
5246 - Public Safety Building IT	Cruise Video Maintenance & Repair	9,000	
5246 - Public Safety Building IT	Dispatch Recorder	500	
5246 - Public Safety Building IT	E-Pro Software - Fire	2,000	
5246 - Public Safety Building IT	IMC - Fire	4,500	
5246 - Public Safety Building IT	IMC - Police/Dispatch	17,500	
5246 - Public Safety Building IT	Live Scan Maintenance & Repair	1,800	
5246 - Public Safety Building IT	Power DMS	3,000	
5246 - Public Safety Building IT	Trac Star (GPS)	1,500	
			53,600
5247 - Virtual Town Hall	Virtual Town Hall		2,700
5249 - Computer/Software Upgrades	Carbonite Server Backup	3,000	
5249 - Computer/Software Upgrades	Firewall, WiFi and Switch Upgrades	7,500	
5249 - Computer/Software Upgrades	Miscellaneous Hardware	3,000	
5249 - Computer/Software Upgrades	Office 365 (Licenses)	7,500	
	Notes: (2018-1-23) hbudrewicz: E1 Users (55)		
	Notes: (2018-1-23) hbudrewicz: E3 Users (13)		
	Notes: (2018-1-23) hbudrewicz: Exchange only Users (60)		
5249 - Computer/Software Upgrades	Surface Pros for BOS Members	5,500	
5249 - Computer/Software Upgrades	Workstation Replacement	10,000	
	Notes: (2018-1-23) hbudrewicz: We own 50 stations, this would allow us to do 20% per year.		
			36,500
		Total:	202,880
		Total Expenditures:	202,880
		Net Total:	(202,880)

Costing Center Budget with Notes

Costing Center: Library / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Grant Revenues			
4852** - **Grant MLAA			7,400
		Total:	7,400
Local Receipts: Fees			
4320 - Departmental Fees	Library fees		1,000
		Total:	1,000
State Aid			
4612 - Public Library Offset			8,420
		Total:	8,420
		Total Revenues:	16,820
Expenditures			
Expenses			
5110 - Salaries & Wages			153,688
5120 - Part Time/Temporary Wages			2,346
5171 - Health Insurance			32,703
5175 - Medicare			2,218
5240 - Repairs & Maintenance	AC Annual	1,000	
5240 - Repairs & Maintenance	Alarm System - Service	500	
5240 - Repairs & Maintenance	Boiler Cleaning	650	
5240 - Repairs & Maintenance	Elevator Contract	3,364	
5240 - Repairs & Maintenance	General R & M	5,000	
5240 - Repairs & Maintenance	Inspections	400	
5240 - Repairs & Maintenance	Rug Cleaning	1,878	
5240 - Repairs & Maintenance	Sprinkler Test	500	
			13,292
5300 - Professional Services	Circulating Software - Contract	4,114	
	Notes: (2018-1-23) hbudrewicz: CWMARS increased 6%		
5300 - Professional Services	Copier- Contract	1,210	
5300 - Professional Services	Public Computer Repair	1,500	
5300 - Professional Services	Website	1,811	
	Notes: (2018-1-23) hbudrewicz: increase of 5%		
			8,635
5340 - Telecommunications	DVD License	325	
	Notes: (2018-1-23) hbudrewicz: increased by \$50		
5340 - Telecommunications	Postage	250	
	Notes: (2018-1-23) hbudrewicz: decreased \$50		
			575
5420 - Admin & Office Supplies	supplies		3,750
5580 - Books	19% Budget as required by state		41,088
5710 - Professional Development &	organizational Memberships	400	
5710 - Professional Development &	Professional Development (Training)	1,000	
5710 - Professional Development &	professional resources (Journals)	200	

Costing Center Budget with Notes

Costing Center: Library / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5710 - Professional Development &	Travel	400	
			2,000
		Total:	260,295
		Total Expenditures:	260,295
		Net Total:	(243,475)

Costing Center Budget with Notes

Costing Center: Moderator / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5110 - Salaries & Wages	Salaries & Wages		100
		Total:	100
		Total Expenditures:	100
		Net Total:	(100)

Costing Center Budget with Notes

Costing Center: Monty Tech / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5320 - Contribution	Contribution		507,292
		Total:	507,292
		Total Expenditures:	507,292
		Net Total:	(507,292)

Costing Center Budget with Notes

Costing Center: Non-Departmental / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5242 - Trash Collection	12 Months Library/DPW/Town Hall \$675/month		8,100
5270 - Copy Machine	Copier Lease - 2 town Hall Machines (\$400 per month)	4,800	
5270 - Copy Machine	Copier Machine Maintenance (Town Hall)	1,000	
5270 - Copy Machine	Maintenance for Treasurer Printer(as needed)	500	
			6,300
5300 - Professional Services	Alcohol Testing (\$40 each) x 3	120	
5300 - Professional Services	Hazardous Waste Day	10,000	
5300 - Professional Services	Random Drug Testing (9) x \$70 each (\$630) plus annual fee \$125	755	
			10,875
5315 - Town Report	Town Report (~300 Copies)		2,000
5340 - Telecommunications	Advertising	3,000	
5340 - Telecommunications	Cell Phones - DPW Phones (12 cells)	5,000	
5340 - Telecommunications	Cell Phones - PD/FD/TA Phone and Modems (8 Cells/6 modems)	8,000	
5340 - Telecommunications	Cell Phones - Phone Upgrades	3,000	
5340 - Telecommunications	Federal Express Mail	80	
5340 - Telecommunications	Fiber 100 x 100 (Comcast - replaces regular Comcast service, would not need both)	11,000	
	Notes: (2018-3-21) hbudrewicz: DPW/Grounds - \$2289		
	Notes: (2018-3-21) hbudrewicz: PSB- \$4,600		
	Notes: (2018-3-21) hbudrewicz: Town Hall -\$1385		
5340 - Telecommunications	Mail Finance (Meter Rental) 4 quarters at \$345each machine/quarter	1,380	
5340 - Telecommunications	Phone - AT&T	50	
5340 - Telecommunications	Postage	12,000	
5340 - Telecommunications	Verizon - Phone (\$435/month)	5,220	
			48,730
5350 - Legal Services	Special Counsel Labor Relations	15,000	
5350 - Legal Services	Town Counsel	10,000	
			25,000
5420 - Admin & Office Supplies	Envelopes	700	
5420 - Admin & Office Supplies	General Office Supplies	3,900	
5420 - Admin & Office Supplies	Paper Supplies	2,000	
			6,600
5699 - Sewer Assessments	Annual Sewer Assessment to the Town		31,000
5710 - Professional Development &	AED/CPR Training	150	
5710 - Professional Development &	Educational Reimbursement	4,000	
5710 - Professional Development &	Employee Recognition	250	
5710 - Professional Development &	In-Service Training Expense	1,000	
			5,400
		Total:	144,005
		Total Expenditures:	144,005
		Net Total:	(144,005)

Costing Center Budget with Notes

Costing Center: Parks & Rec / General Fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5210 - Energy & Utilities	Electric	60	
5210 - Energy & Utilities	Handicap Potties x 2 (April -October) \$110 ea per month	1,390	
5210 - Energy & Utilities	Water	0	
			1,450
5240 - Repairs & Maintenance	Sweeney - Hydroseeding, Loam & Misc Updates	2,500	
5240 - Repairs & Maintenance	Sweeney - Minor Equipment/Rules/Signs	900	
5240 - Repairs & Maintenance	Sweeney - Privacy Fence/Aborvities/Fence Repairs	5,250	
5240 - Repairs & Maintenance	Winchester - Minor Equipment Repair/Rules Signs	1,000	
			9,650
5420 - Admin & Office Supplies	Bonfire/Skating	180	
5420 - Admin & Office Supplies	Concert Series	180	
5420 - Admin & Office Supplies	Easter Egg Hunt	100	
5420 - Admin & Office Supplies	Fall Festival	180	
5420 - Admin & Office Supplies	Tree Lighting	280	
			920
5719 - Programs	Added Programming	2,500	
5719 - Programs	Bonfire Police Detail	240	
5719 - Programs	Bonfire/Skating	570	
5719 - Programs	Concert Series	4,550	
5719 - Programs	Easter Egg Hunt	600	
5719 - Programs	Fall Festival	500	
5719 - Programs	Tree Lighting	3,250	
5719 - Programs	Tree Lighting 4 Police Officer Detail	470	
			12,680
		Total:	24,700
		Total Expenditures:	24,700
		Net Total:	(24,700)

Costing Center Budget with Notes

Costing Center: Police / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Charges for Services			
4241 - Cushing Police Officer			114,755
		Total:	114,755
Local Receipts: Fees			
4320 - Departmental Fees			4,500
4321 - Special Fee	Police Admin Fees		3,000
		Total:	7,500
Local Receipts: Fines & Forfeits			
4771 - Court RMV Fines	Court Fines	750	
4771 - Court RMV Fines	Parking Fines	17,000	
			17,750
		Total:	17,750
Total Revenues:			140,005
Expenditures			
Expenses			
5110 - Salaries & Wages		1,074,093	
5110 - Salaries & Wages	Educational Incentive- Additional unable to calculate (adds Holiday pay in base)	1,807	
	Notes: (2018-3-18) hbudrewicz: Balance - Holgerson \$675.55		
	Notes: (2018-3-18) hbudrewicz: Balance - Siano \$354.6		
	Notes: (2018-3-18) hbudrewicz: Balance - Wright \$776.40		
5110 - Salaries & Wages	Training Stipends	1,500	
			1,077,399
5115 - Wages - P/T Coverage			26,197
5116 - Wages - JRO			29,249
5130 - Overtime			196,175
5171 - Health Insurance			192,534
5175 - Medicare			17,209
5240 - Repairs & Maintenance	Computer Maintenance	3,000	
	Notes: (2018-2-27) hbudrewicz: Maintain computers and IT outside Town Scope		
5240 - Repairs & Maintenance	Firearm Parts/Repair	1,500	
	Notes: (2018-2-27) hbudrewicz: Maintenance and repair of 36 handguns, 5 patrol rifles and 5 shotguns		
5240 - Repairs & Maintenance	Radar Certs/Maintenance	1,000	
	Notes: (2018-2-27) hbudrewicz: Annual Cert of 4 mobile radar and 2 handheld		
5240 - Repairs & Maintenance	Radio Repair/Maintenance	1,000	
	Notes: (2018-2-27) hbudrewicz: maintenance and repair of 18 portable radios		
			6,500
5300 - Professional Services		2,500	
5300 - Professional Services	Accreditation Fees	1,200	
	Notes: (2018-2-27) hbudrewicz: In process of accreditation. 50% is reimbursed by MIIA		

Costing Center Budget with Notes

Costing Center: Police / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5300 - Professional Services	New Hire Medicals	3,000	
	Notes: (2018-2-27) hbudrewicz: Covers 3 people		
5300 - Professional Services	Plymouth County Bid	500	
			7,200
5340 - Telecommunications	School Alice App		3,250
	Notes: (2018-2-27) hbudrewicz: Eliminated PD App and Website Fees		
5380 - Prisoner Expenses	Prisoner Expenses		1,200
5420 - Admin & Office Supplies	Firearm Training Supplies	4,000	
	Notes: (2018-2-27) hbudrewicz: increase in ammunition costs, range material and cleaning material		
5420 - Admin & Office Supplies	Office Supplies	3,000	
5420 - Admin & Office Supplies	Taser Supplies	1,500	
	Notes: (2018-2-27) hbudrewicz: Cartridge and batteries		
			8,500
5430 - Minor Equipment	Bullet Resistant Vest and Safety Equipment	6,000	
5430 - Minor Equipment	P/T Clothing Allowance	3,000	
	Notes: (2018-2-27) hbudrewicz: Maintain 6 officers PT not 7		
5430 - Minor Equipment	Police Equipment	3,000	
	Notes: (2018-2-27) hbudrewicz: badges, leather gear, cuffs, batons, pepper spray, flashlights and batteries		
			12,000
5480 - Vehicular Supplies	Cruiser Fuel (\$2.75 per gallon)	24,750	
	Notes: (2018-2-27) hbudrewicz: increased by \$0.25		
5480 - Vehicular Supplies	Vehicle Maintenance & Tires	14,000	
			38,750
5710 - Professional Development &	JRO Training	5,000	
5710 - Professional Development &	Professional Development Chief	3,500	
5710 - Professional Development &	Professional Development L.T.	2,500	
5710 - Professional Development &	Professional Development Officers	5,250	
5710 - Professional Development &	Professional Dues (Chief/LT)	2,000	
	Notes: (2018-1-10) hbudrewicz: increase and new dues for LT for professional orgs		
			18,250
5963** - Capital Project by Operating	Replacement Police Cruiser		0
		Total:	1,634,413
		Total Expenditures:	1,634,413
		Net Total:	(1,494,408)

Costing Center Budget with Notes

Costing Center: Reserve Fund / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5780 - Reserve Fund Appropriations	Reserve Fund	50,000	
5780 - Reserve Fund Appropriations	STM Article 2 - Reserve Fund	0	
5780 - Reserve Fund Appropriations	transfer out	0	
			50,000
		Total:	50,000
		Total Expenditures:	50,000
		Net Total:	(50,000)

Costing Center Budget with Notes

Costing Center: Road Maintenance & Repair Projects

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Other Available Funds			
4890 - Chapter 90 Funds			343,472
		Total:	343,472
		Total Revenues:	343,472
Expenditures			
Expenses			
5890 - Roads/Infrastructure	101 North Road work	143,472	
5890 - Roads/Infrastructure	101 South Engineering	200,000	
5890 - Roads/Infrastructure	Sidewalk Repairs	10,000	
			353,472
		Total:	353,472
		Total Expenditures:	353,472
		Net Total:	(10,000)

Costing Center Budget with Notes

Costing Center: Septic Betterments

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Other Available Funds			
4917 - Title V			25,696
		Total:	25,696
		Total Revenues:	25,696
Expenditures			
Expenses			
5917 - Title V Septic Repair Loan			25,696
		Total:	25,696
		Total Expenditures:	25,696
		Net Total:	0

Costing Center Budget with Notes

Costing Center: Snow & Ice / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5130 - Overtime	Salaries & Wages Overtime 1000 hours per year@\$36.78		36,780
5400 - Miscellaneous	Materials: Salt, Sand, Repairs/Fuel		193,220
		Total:	230,000
		Total Expenditures:	230,000
		Net Total:	(230,000)

Costing Center Budget with Notes

Costing Center: Town Accountant / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5110 - Salaries & Wages	Emp Payout	0	
5110 - Salaries & Wages	Salaries & Wages	0	
			0
5300 - Professional Services	Accountant Consultant Services per contract	54,000	
5300 - Professional Services	Annual Audit	18,000	
			72,000
5420 - Admin & Office Supplies	Office Supplies		500
5710 - Professional Development &	Business Travel	750	
5710 - Professional Development &	Mass Municipal Accounting Dues	200	
			950
		Total:	73,450
		Total Expenditures:	73,450
		Net Total:	(73,450)

Costing Center Budget with Notes

Costing Center: Town Administrator / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Charges for Services			
4360 - Building Rental Fees	Town Building Rental Fees		0
		Total:	0
Local Receipts: Miscellaneous			
4840 - Misc Revenue			0
		Total:	0
		Total Revenues:	0
Expenditures			
Expenses			
5110 - Salaries & Wages			272,268
5130 - Overtime			132
5171 - Health Insurance			34,251
5175 - Medicare			3,870
5300 - Professional Services	Subscription Adobe Acrobat Professional	169	
5300 - Professional Services	Subscription to Adobe In Design (for town report)	200	
			369
5710 - Professional Development &	Annual Conferences	1,700	
5710 - Professional Development &	ICMA Dues	200	
5710 - Professional Development &	ICMA Training Program	1,900	
5710 - Professional Development &	MAPPO Dues	100	
5710 - Professional Development &	MMMA Dues	500	
5710 - Professional Development &	MMPA Dues	200	
5710 - Professional Development &	STAM Dues	50	
5710 - Professional Development &	Training for Admin Assistant	250	
5710 - Professional Development &	Training/Monthly Meetings	350	
			5,250
		Total:	316,140
		Total Expenditures:	316,140
		Net Total:	(316,140)

Costing Center Budget with Notes

Costing Center: Town Buildings / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Charges for Services			
4360 - Building Rental Fees			2,500
		Total:	2,500
		Total Revenues:	2,500
Expenditures			
Expenses			
5240 - Repairs & Maintenance	DPW	26,550	
	Notes: (2018-2-12) hbudrewicz: Buildings- Williams Rd/Meeting House Repairs/Maintenance (\$5000)		
	Notes: (2018-2-12) hbudrewicz: Electricity (\$4900)		
	Notes: (2018-2-12) hbudrewicz: Heat 1,600 gals @ \$3.50 (\$2500)		
	Notes: (2018-2-12) hbudrewicz: Meetinghouse utilities - storage facility (\$1500)		
	Notes: (2018-2-12) hbudrewicz: Municipal Grounds Electricity (\$4000)		
	Notes: (2018-2-12) hbudrewicz: Municipal Grounds Water/Sewer (\$4000)		
	Notes: (2018-2-12) hbudrewicz: Transfer Station Utilities (\$250)		
	Notes: (2018-2-12) hbudrewicz: Water/Sewer @ 4 quarters (\$600)		
	Notes: (2018-2-12) hbudrewicz: Water/Sewer Heating Oil 1200 Gallons @ 2.75 (\$3,300)		
5240 - Repairs & Maintenance	Facility Maintenance	2,500	
	Notes: (2018-2-12) hbudrewicz: Building Permits (\$1300)		
	Notes: (2018-2-12) hbudrewicz: Electrical Permits (\$1000)		
	Notes: (2018-2-12) hbudrewicz: Plumbing Permits (\$200)		
5240 - Repairs & Maintenance	Library	16,050	
	Notes: (2018-2-12) hbudrewicz: Electricity (\$4800)		
	Notes: (2018-2-12) hbudrewicz: Fuel 4,000 gals @ 2.50 (\$10000)		
	Notes: (2018-2-12) hbudrewicz: Internet/Firewall (\$250)		
	Notes: (2018-2-12) hbudrewicz: Water/Sewer @ 4 quarters (\$1000)		
5240 - Repairs & Maintenance	Public Safety Building	98,950	
	Notes: (2018-4-9) hbudrewicz: Cleaning Services - outside 3 days per week plus wax/strip - \$15000		
	Notes: (2018-4-9) hbudrewicz: Electricity - \$22000		
	Notes: (2018-4-9) hbudrewicz: Elevator Repair Maintenance - 3750		
	Notes: (2018-4-9) hbudrewicz: Generator Maintenance/Fuel - \$4000 (Split cost with AMLP for cushioning street generator)		
	Notes: (2018-4-9) hbudrewicz: Heating Oil - 9000 gallons @ \$2.50 - \$22500		
	Notes: (2018-4-9) hbudrewicz: HVAC Maintenance - \$4000		
	Notes: (2018-4-9) hbudrewicz: Misc Repairs/Maintenance - \$8000		
	Notes: (2018-4-9) hbudrewicz: Primo Vent - \$1700		
	Notes: (2018-4-9) hbudrewicz: Radio Repair/Generator Maintenance - \$5000		
	Notes: (2018-4-9) hbudrewicz: Simplex Maintenance - \$4750		

Costing Center Budget with Notes

Costing Center: Town Buildings / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5240 - Repairs & Maintenance	Notes: (2018-4-9) hbudrewicz: Water/Sewer - \$8250		
	Town Hall	23,290	
	Notes: (2018-1-23) hbudrewicz: Cleaning Supplies (\$1200)		
	Notes: (2018-1-23) hbudrewicz: Electricity		
	Notes: (2018-1-23) hbudrewicz: Flags (x 2) \$220		
	Notes: (2018-1-23) hbudrewicz: Snow & Ice Melt (\$330)		
	Notes: (2018-2-12) hbudrewicz: Backflow Fire Suppression (\$185)		
	Notes: (2018-2-12) hbudrewicz: Elevator Testing/Maintenance (\$2000)		
	Notes: (2018-2-12) hbudrewicz: Fire Alarm System (\$1075)		
	Notes: (2018-2-12) hbudrewicz: Fire Extinguisher Inspections/Maintenance (\$300)		
	Notes: (2018-2-12) hbudrewicz: Heating Oil 2800 gallons @ \$2.50 (\$7000)		
	Notes: (2018-2-12) hbudrewicz: Sprinkler Alarm (\$1800)		
	Notes: (2018-2-12) hbudrewicz: Unforeseen Maintenace (\$1000)		
	Notes: (2018-2-12) hbudrewicz: Water/Sewer 4 Quarters (\$300/quarter) (\$1200)		
			167,340
Total:			167,340
Total Expenditures:			167,340
Net Total:			(164,840)

Costing Center Budget with Notes

Costing Center: Town Clerk / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Grant Revenues			
4853** - **Grant Poll Hours Grant			1,239
		Total:	1,239
Local Receipts: Fees			
4320 - Departmental Fees	Town Clerk Fees		5,000
		Total:	5,000
		Total Revenues:	6,239
Expenditures			
Expenses			
5110 - Salaries & Wages		46,510	
5110 - Salaries & Wages	Election Poll Workers	4,974	
	Notes: (2018-2-9) hbudrewicz: 4 Workers @ 3 Elections (\$9/hour)		
	Notes: (2018-2-9) hbudrewicz: Clerk/Warden/Constable at \$10/hour		
	Notes: (2018-2-9) hbudrewicz: PD at 8 hour minimum (\$50/hour)		
			51,484
5175 - Medicare			674
5240 - Repairs & Maintenance	Repairs & Maintenance		0
5300 - Professional Services	Prof & Tech Services		0
5301 - Election & Registration	Automark Machine x 1 election	1,000	
5301 - Election & Registration	Census Materials	500	
5301 - Election & Registration	LHS Ballots and programming x 1 election	1,500	
5301 - Election & Registration	Postage (75 Envelopes per election at 4 mailings)	300	
			3,300
5420 - Admin & Office Supplies	Miscellaneous Supplies		350
5421 - Dog License Program	Annual Dog Tags		0
5710 - Professional Development &	Membership - Local	25	
5710 - Professional Development &	Membership - Mass Town Clerks	75	
5710 - Professional Development &	Summer Conference	350	
5710 - Professional Development &	Trainings (\$30/each - 3)	90	
5710 - Professional Development &	Winter Training	100	
			640
		Total:	56,448
		Total Expenditures:	56,448
		Net Total:	(50,209)

Costing Center Budget with Notes

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Costing Center: Treasurer/Collector / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Charges for Services			
4273 - Municipal Lien Certificiate			13,106
		Total:	13,106
Local Receipts: Miscellaneous			
4242** - Cushing Offset			25,000
4243** - Cushing Trust Fund			1,000
4720 - Bank Interest			4,500
4840 - Misc Revenue			0
		Total:	30,500
Local Receipts: Taxes Other			
4150 - Motor Vehicle	MV Excise Tax		810,000
4160 - Boat Excise	Boat Excise Tax		2,700
4170 - Interest Property Tax	Tax Charges	6,000	
4170 - Interest Property Tax	Tax Interest	35,000	
			41,000
4172 - Penalties Interest	MV Tax Interest		31,000
4173 - Penalties & Interest MV Excise	Tax Lien Interest		20,000
4176 - Tax Lien Interest	Interest/Charges Boat Excise		1,200
4180 - Payment in Lieu of Taxes	AMLPI PILOT		68,147
4470 - Mark/Clear Registry Fees			5,700
		Total:	979,747
Other Available Funds			
4918 - Waterway Improvements			0
4991** - Indirect Revenue - Water			170,287
4992** - Indirect Revenue - Sewer			112,371
		Total:	282,658
Property Tax Levy			
4001 - Prior Year Tax Levy Limit			12,029,260
4002 - 2 1/2 Percent Increase			300,732
4003 - New Growth			100,000
4110 - Personal Property Tax	PP Tax Past Years		0
4120 - Real Estate Tax			0
		Total:	12,429,992
State Aid			
4611 - State owned Land	Governor's Budget Est (Jan 2018)		92,138
4660 - Unrestricted Governmental Aid	Governor's Budget Jan 2018		822,091
4680 - State Charges/Assessments	Less Assessments from the State Cherry Sheet		(49,962)
		Total:	864,267
Total Revenues:			14,600,270

Costing Center Budget with Notes

Costing Center: Treasurer/Collector / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Expenditures			
Expenses			
5110 - Salaries & Wages			124,674
5130 - Overtime	Overtime		0
5171 - Health Insurance			18,546
5175 - Medicare			1,804
5240 - Repairs & Maintenance	Repairs & Maintenance		0
5300 - Professional Services	Century Lockbox	2,400	
5300 - Professional Services	Harper's Payroll	7,500	
5300 - Professional Services	Kelly & Ryan Deputy Collector Services	3,000	
5300 - Professional Services	Kelly & Ryan Printing/Mailing	10,000	
5300 - Professional Services	Worcester Registry of Deeds Fees	500	
			23,400
5420 - Admin & Office Supplies	Office Supplies		5,000
5710 - Professional Development &	BMA Training & Reconciliation	5,000	
5710 - Professional Development &	Dues MA T/C Association	200	
5710 - Professional Development & Travel	Travel to professional developments. Includes overnight stay for UMASS T/C School Aug 2018	1,000	
5710 - Professional Development &	Treasurer/Collector School	5,000	
			11,200
		Total:	184,624
		Total Expenditures:	184,624
		Net Total:	14,415,646

Costing Center Budget with Notes

Costing Center: Veterans Services / General fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
State Aid			
4661 - Veterans Benefits Reimb	Governor's Budget Est (Jan 2018)		62,865
		Total:	62,865
		Total Revenues:	62,865
Expenditures			
Expenses			
5110 - Salaries & Wages	Regional Agreement with Hubbardston and Westminister		8,000
5710 - Professional Development &	MOU Westminister Contracted Amount		1,000
5770 - Veterans' Benefits	Veterans Benefits		90,000
		Total:	99,000
		Total Expenditures:	99,000
		Net Total:	(36,135)

Costing Center Budget with Notes

Costing Center: Waterway Improvements

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Other Available Funds			
4918 - Waterway Improvements	50% Boat Excise		2,500
		Total:	2,500
		Total Revenues:	2,500
Expenditures			
Expenses			
5918 - Waterway Improvements			2,500
		Total:	2,500
		Total Expenditures:	2,500
		Net Total:	0

Enterprise Funds

Costing Center Budget with Notes

Costing Center: Water / Water

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Taxes Other			
4142 - Tax Lien Redeemed	Tax Title Water Lien		4,000
4176 - Tax Lien Interest			0
		Total:	4,000
Revenues			
4179 - Interest Usage Bill	Interest Usage		2,999
4210 - Utility Usage Charges			713,000
4212 - Usage added to tax			52,000
4220 - Water Connection Fees	Water Connection Fees		10,000
4750 - Special Assessments	Page Beach Assessment		7,000
		Total:	784,999
		Total Revenues:	788,999
Expenditures			
Expenses			
5110 - Salaries & Wages		66,724	
5110 - Salaries & Wages	Salaries & Wages	0	
			66,724
5130 - Overtime		12,331	
5130 - Overtime	Wages - Overtime	0	
			12,331
5171 - Health Insurance			4,743
5172 - Health Insurance - Retiree	Water Health Insurance		0
5173 - Life Insurance	Water Life Insurance		0
5175 - Medicare		1,132	
5175 - Medicare	Water Medicare	0	
			1,132
5178 - Worcester County Regional	Water Wor Cnty Retirement		0
5179 - Insurance Premiums	Water Insurance Premiums		0
5210 - Energy & Utilities	Electric for Water Tanks	5,000	
5210 - Energy & Utilities	Heat, Electricity, telemetry	1,650	
			6,650
5240 - Repairs & Maintenance	Tools, fittings, pumps		45,000
5241 - Hydrant Maintenance	Hydrants, parts & anti-freeze		6,000
5300 - Professional Services	Billing printing, mailing, stuffing	2,500	
5300 - Professional Services	Engineering Services	5,100	
5300 - Professional Services	Lab Work, Computer service	14,350	
5300 - Professional Services	Trash	780	
			22,730
5340 - Telecommunications	Cell Phones x 3	1,000	
5340 - Telecommunications	Legal ads, comcast, verizon	5,000	
			6,000
5420 - Admin & Office Supplies		1,139	

Costing Center Budget with Notes

Costing Center: Water / Water

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5420 - Admin & Office Supplies	Supplies	0	
			1,139
5480 - Vehicular Supplies	Fuel 2 Trucks 1000 gallons at 2.75		2,750
5710 - Professional Development &	Receertification licensing		1,000
5730 - Operation & Maintenance of	Capital Plan	15,000	
5730 - Operation & Maintenance of	Operation & Maintenance of Filtration Plant- \$12k/month	161,585	
			176,585
5910 - Debt - Excluded, Principal	Water Filtration Plant	129,444	
5910 - Debt - Excluded, Principal	Water Filtration Plant OR	14,853	
5910 - Debt - Excluded, Principal	Water Lines	59,429	
5910 - Debt - Excluded, Principal	Water Tank	62,202	
			265,928
5991** - Indirect Costs - Water	Indirect Costs		170,287
		Total:	788,999
		Total Expenditures:	788,999
		Net Total:	0

Costing Center Budget with Notes

Costing Center: Sewer / Sewer Fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
Revenues			
Local Receipts: Fees			
4320 - Departmetal Fees			3,000
		Total:	3,000
Local Receipts: Taxes Other			
4142 - Tax Lien Redeemed			5,000
4172 - Penalties Interest			1,500
		Total:	6,500
Revenues			
4143 - Tax Title Sewer Assessment			1,000
4210 - Utility Usage Charges	User Rates at current rate		685,648
4212 - Usage added to tax			70,000
4230 - Sewer Connection Fees			15,000
4750 - Special Assessments	Sewer Assessments for improvements		20,000
4991 - Transfer from Retained			35,000
		Total:	826,648
		Total Revenues:	836,148
Expenditures			
Expenses			
5110 - Salaries & Wages		32,864	
5110 - Salaries & Wages	Salaries & Wages	<u>0</u>	32,864
5130 - Overtime		9,724	
5130 - Overtime	Wages - Overtime	<u>0</u>	9,724
5171 - Health Insurance		2,336	
5171 - Health Insurance	Sewer Health Insurance	<u>0</u>	2,336
5173 - Life Insurance	Sewer Life Insurance		0
5175 - Medicare		610	
5175 - Medicare	Sewer Medicare	<u>0</u>	610
5178 - Worcester County Regional	Sewer Wor Cnty Retirement		0
5179 - Insurance Premiums	Sewer Insurance Premiums		0
5210 - Energy & Utilities	\$2.75 Heating Oil (600)	1,650	
5210 - Energy & Utilities	Disel Fuel - Generators \$2.75 (750 gallons)	2,063	
5210 - Energy & Utilities	Light & Heat - Westminister & Puffer St Pumping Stations	<u>30,000</u>	33,713
5240 - Repairs & Maintenance	Bioxide	15,000	
	Notes: (2018-4-10) hbudrewicz: Reduced Bioxide by 1/2 cost as we can only afford half		
5240 - Repairs & Maintenance	Seals, pumps, bearings, westminister Station	<u>30,000</u>	45,000
5300 - Professional Services	Engineering Services		5,000

Costing Center Budget with Notes

Costing Center: Sewer / Sewer Fund

GL Accounts	Comments	GL Account Subtotals	2019 Budget
5420 - Admin & Office Supplies		561	
5420 - Admin & Office Supplies	Sewer Billing Associated Costs	5,000	
			5,561
5480 - Vehicular Supplies	Fuel Sewer Truck \$3 per 1000 gallons		3,000
5692 - Service Charges Gardner	Service Charges Gardner		300,000
	Notes: (2018-4-10) hbudrewicz: FY17 April 2017 (Jan., Feb., March) \$77,943.45 June 2017 (April, May, June) \$63,995.63 FY18 Oct. 2017 (July, Aug., Sept.) \$72,988.90 Jan. 2018 (Oct., Nov., Dec.) \$75,833.10		
	If take average, at \$75k times four quarters, should place us around \$300k. Cutting it close.		
5910 - Debt - Excluded, Principal	Sewer Principal		285,969
5915 - Debt - Excluded, Interest	Sewer Interest		0
5992** - Indirect Costs - Sewer			112,371
	Notes: (2018-4-10) hbudrewicz: Decreased most indirect down 1% to allow coverage of costs.		
		Total:	836,148
		Total Expenditures:	836,148
		Net Total:	0