

Town of Southborough, Massachusetts



Fiscal Year 2017 Budget Town Administrator Recommendation

March 10, 2016

Board of Selectmen

John F. Rooney, Chairman

Paul M. Cimino, Vice-Chairman

Daniel L. Kolenda

Bonnie J. Phaneuf

Brian E. Shea

Finance Team

Mark J. Purple, Town Administrator

Brian P. Ballantine, Finance Director

Paul T. Cibelli, Principal Assessor

Heidi A. Kriger, Town Accountant

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INTRODUCTION

It is with great pleasure that I present to you my recommended budget for Fiscal Year 2017. This is the fourth budget that I have submitted since becoming your Town Administrator in October 2012, and it is by far the most challenging. I feel that this budget is responsive to the needs of the departments, while keeping a close eye on the impact to the tax rate. Despite the lack of significant new revenues, we have continued to try and move the departments forward in both services and personnel by reallocating available funds to where they are needed most. It is ultimately the decision of Town Meeting to determine what the appropriate level of service is, as they are the responsible body to appropriate funding for all Town services and programs. It is my responsibility as Town Administrator, in conjunction with the Board of Selectmen and other elected boards, to determine what level of service the Town can provide within the confines of that appropriation.

The Fiscal Year 2017 budget as recommended represents a 2.72% increase over the FY2016 budget. This budget results in a net increase in the Town's number of employees by 2.91 FTE (Full-Time Equivalent). It also enhances some existing positions and programs in various departments, including the following:

- Funding for a full-time IT Manager, to coordinate all of the Town's technology, including infrastructure, website, software, and planning;
- The addition of one (1) Police Officer, to enhance community and officer safety;
- Increased hours for the Executive Assistant position in the Selectmen's Office;
- Shift of Transfer Station stickers from DPW to Town Clerk (re-organized staffing, one 35-hour position reduced to 24 hours weekly);
- Approximately 8 hours for weekly administrative support in Youth/Family;
- Administrative support for ZBA of 15 hours weekly (goal to alleviate the issues with the increased permitting in the Building Department);
- Four hours weekly were added for the Conservation Agent. The goal is to meet the increased regulatory burdens the office has, as well as fulfilling the widening scope of her administrative functions;
- Funding of the capital needs of our departments, in conformance with the Town's Capital Plan.

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

Please feel free to contact my office with any questions you might have, as it is in everyone's best interest that residents feel fully informed before we get to Town Meeting on April 11, 2016. I can be reached at 508-485-0710, x3002, or at mpurple@southboroughma.com.

Thank you.

Mark J. Purple
Town Administrator

Brian P. Ballantine
Finance Director

FY2017 BUDGET CALENDAR

The annual budget is a continuous process during the year for the Finance team. Officially, the busiest months of the year are from November through Town Meeting, or early April. Many communities conduct Town Meetings in May or June, the reason being it gives them additional time to gather information from the state and make appropriate decisions based on that information. This can be important for Local Aid, especially for the School District. As we progress through the budget calendar, many meetings are held between various departments, the Town Administrator, and oversight Committees to gather the necessary information to make informed recommendations.

Event	Date
Initial Meeting – Board of Selectmen/Advisory	Tuesday, October 20, 2015
Warrant opened	Tuesday, October 20, 2015
Capital request form submitted to Selectmen’s office	Monday, November 16, 2015
Budgets & money warrant articles submitted to Selectmen’s office	Monday, November 16, 2015 at NOON
Town Administrator and Finance Director review budgets with departments	Beginning November 17, 2015
Annual Town Reports and non-money articles submitted to the Selectmen’s Office	Friday, December 11, 2015 at NOON
Warrant closed	Tuesday, January 5, 2016
Proposed budgets reviewed by Advisory and Selectmen	Beginning Wednesday, January 6, 2016
Selectmen take position on warrant articles	Tuesday, January 19, 2016
Selectmen vote on FY17 budgets	Monday, February 29, 2016
Warrant to be signed by Selectmen	Tuesday, March 15, 2016
Warrant to printer	Monday, March 21, 2016
Town Reports and Warrant posted and available to public; legal notice in newspaper.	Friday, March 25, 2016
Pre-Town Meeting with Town Counsel	Tuesday, April 5, 2016
Annual Town Meeting	Monday, April 11, 2016
Annual Town Election	Monday, May 9, 2016

FY2017 BUDGET SUMMARY

		FY2015	FY2016	FY2017	
LEVY		34,482,048	36,277,241	37,888,435	4.4%
	2 1/2	862,051	906,931	947,211	4.4%
NEW GROWTH		933,141	704,263	300,000	-57.4%
LEVY		36,277,241	37,888,435	39,135,646	3.3%
DEBT & CAPITAL EXEMPTION-Voted		3,768,142	3,845,335	3,743,989	-2.6%
SBAB PAYMENTS		(2,204,304)	(2,204,304)	(2,204,304)	0.0%
TOTAL LEVY LIM IT		37,841,079	39,529,466	40,675,331	2.9%
CERTIFIED FREE CASH		1,345,561	1,592,138	1,155,194	-27.4%
LOCAL RECEIPTS		3,100,000	3,282,000	3,418,000	4.1%
WATER RECEIPTS		169,755	169,104	2,056,135	216%
COMM. PRESERV. FUNDS		731,125	683,468	576,218	-15.7%
LOCAL AID		3,241,838	3,293,590	3,333,590	12%
SBAB PAYMENTS		2,204,304	2,204,304	2,204,304	0.0%
OTHER AVAILABLE		855,256	696,007	775,443	11.4%
TOTAL OTHER		13,097,839	13,442,553	13,518,884	0.6%
TOTAL REVENUE		50,938,918	52,972,019	54,194,215	2.31%
OTHER		758,832	699,780	588,712	-15.9%
STATE AND COUNTY CHARGES		168,179	134,856	134,856	0.0%
OVERLAY		332,035	410,787	335,000	-18.4%
TOTAL CHARGES		1,259,046	1,245,423	1,058,568	-15.0%
TOWN					
100-299,400-699 TOWN BUDGET		10,744,546	11,143,411	11,756,957	5.5%
910 EMPLOYEE BENEFITS		2,497,071	2,750,906	2,975,281	8.2%
930 CAPITAL BUDGET		557,900	487,864	521,410	6.9%
9415 GL INSURANCE & COURT JDG.		84,493	310,047	312,572	0.8%
BUDGET ARTICLES		372,500	306,218	138,000	-54.9%
700-799 DEBT & INTEREST		624,377	623,916	859,316	37.7%
CAPITAL ARTICLES		593,000	375,650	304,200	-19.0%
TOTAL TOWN		15,473,887	15,998,012	16,867,736	5.4%
SCHOOL					
300-399 SCHOOLS BUDGET		25,969,840	26,705,268	27,377,790	2.5%
910 EMPLOYEE BENEFITS		3,254,299	3,537,302	3,677,910	4.0%
945 GEN. LIABILITY INSURANCE		126,739	135,070	138,859	2.8%
700-799 DEBT & INTEREST		2,980,265	2,868,252	2,761,217	-3.7%
TOTAL SCHOOL		32,331,143	33,245,892	33,955,776	2.1%
TOTAL EXPENDITURES		49,064,076	50,489,327	51,882,080	2.76%
WITHIN (+) OR OVER (-) CAP		1,874,842	2,482,692	2,312,135	

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

COMMUNITY NOTES

Southborough was first settled in 1660 and was officially incorporated in July 1727. Southborough was primarily a farming community until mills began to tap the small rivers that ran through the town. By the end of the 19th century, Southborough was home to the manufacture of plasters, straw bonnets, boots, and shoes, among other things.

In 1727, Southborough split off as the "south borough" of Marlborough, much as Westborough split off from Marlborough in 1717, 10-years before.

In 1898 the Fayville Dam was constructed to produce several reservoirs to supply a growing Boston with water. As a result, manufacturing vanished, and Southborough did not see substantial growth until the high-tech boom of the 1970s.

The Fay, Burnett, and Choate families along with hundreds of others had a major impact on the development of the town as it is known today. Buildings such as St. Mark's Church, St. Mark's School, the Library, and the Community House and the Fay School were all derived from or were direct products of these families.

The form of town government is open town meeting with a Town Manager and a Board of Selectmen, in which the voters of the town act as the legislature. Each Town Meeting is managed by the Moderator, who also appoints most of the membership of the un-elected boards.

The five members of the Board of Selectmen, however, are elected to act as the executive body of the government. The Selectmen delegate day-to-day operations to the Town Administrator.

Southborough has three school committees:

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

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

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

Tri-Annual Certification for Values:

Most Recent

2016

Next Scheduled

2019

Bond Ratings:

Moody's Bond Rating as of March 2012

Aa1 (Investment Grade High)

S & P Bond Rating as of March 2015

AAA (Investment Grade Highest)

Fiscal Year 2015 State Aid:

Net State Aid

\$3,073,659

Tax Levy FY2016 By Class:

Total	\$37,046,774
Residential	\$29,927,121 (80.8%)
Commercial/Ind	\$5,730,446 (15.4%)
Personal Property	\$1,388,607 (3.8%)

Fiscal Year 2016 Tax Rate:

\$15.82 per Thousand

Fiscal Year 2016 Proposition 2½ Levy Capacity:

\$2,482,692

Fiscal Year 2016 New Growth:

\$704,263

Debt Exclusion Total Fiscal Year 2016:

\$3,845,335

Debt Excluded Projects Fiscal Year 2016:

(All Projects approved 2006 or earlier)

Trottier School	Land Acquisition (Cordaville Road)
Woodward School	Neary Phase 2 Project
Finn School	Land Acquisition Chestnut Hill
Landfill Project	Algonquin Regional High School
School Facility Project	

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

Single Family Tax Bill History:

Fiscal Year	Average Single Family Value	% Change Prior Year	Single Family Parcels	% Change Prior Year	Residential Tax Rate	Average Single Family Tax Bill	% Change Prior Year	State Rank - High to Low
2003	443,162	NA	2,674	NA	12.24	5,424	NA	27
2004	493,575	11.4%	2,709	1.3%	12.80	6,318	16.5%	21
2005	525,798	6.5%	2,729	0.7%	12.68	6,667	5.5%	20
2006	556,920	5.9%	2,751	0.8%	12.36	6,884	3.3%	21
2007	579,431	4.0%	2,758	0.3%	12.58	7,289	5.9%	21
2008	576,642	-0.5%	2,771	0.5%	12.54	7,231	-0.8%	27
2009	556,432	-3.5%	2,773	0.1%	14.16	7,879	9.0%	23
2010	548,620	-1.4%	2,774	0.0%	14.06	7,714	-2.1%	25
2011	509,780	-7.1%	2,776	0.1%	15.58	7,942	3.0%	25
2012	516,361	1.3%	2,797	0.8%	16.14	8,334	4.9%	24
2013	518,338	0.4%	2,808	0.4%	16.54	8,573	2.9%	25
2014	536,200	3.4%	2,816	0.3%	16.18	8,676	1.2%	27
2015	557,300	3.9%	2,834	0.6%	16.02	8,928	2.9%	NA
2016	575,500	3.2%	2,835	0.0%	15.82	9,104	2.0%	

Explanation for Large % Years:

- FY04: Capital expenses for school construction costs;
- FY07: Budget Override passed, affecting K8 & Regional Schools, Employee Benefits, and several Town departments;
- FY08: Free cash appropriated at higher level to offset tax rate increase;
- FY09: One time revenue not available, Regional Schools, Employee Benefits;
- FY10: Increased State Grant funding received for School Construction, Overlay Reserve;
- FY12: Regional Schools, Employee Benefits, Select Town Departments, Stabilization used in FY11 not available in FY12.

As you may note from the above statistical data, the amount of parcels on the tax inventory has not changed significantly from 2003-2016. In fact, the change equals about 5.6% over the 13-year period. Also, please note that the average house value has now started to recover from the decline of the economic downturn of 2008.

Tax Classification History:

Fiscal Year	Assessed Values by Class					% Residential	% Comm/Ind/PP
	Residential	Commercial	Industrial	Personal Property	Total Assessed Values		
2003	1,359,715,200	155,843,100	111,825,500	54,089,370	1,681,473,170	80.90	19.10
2004	1,552,061,235	164,622,942	113,239,830	95,717,008	1,925,641,015	80.60	19.40
2005	1,678,666,427	168,265,561	112,633,919	62,681,643	2,022,247,550	83.00	17.00
2006	1,797,158,400	167,917,900	111,435,300	78,300,560	2,154,812,160	83.40	16.60
2007	1,869,065,598	201,039,802	105,780,000	85,306,300	2,261,191,700	82.70	17.30
2008	1,863,236,000	207,115,000	105,812,300	90,245,000	2,266,408,300	82.20	17.80
2009	1,796,894,929	219,715,386	109,669,800	77,730,100	2,204,010,215	81.50	18.50
2010	1,764,192,507	235,709,090	113,195,400	87,455,900	2,200,552,897	80.20	19.80
2011	1,642,445,709	239,534,805	113,541,900	78,772,700	2,074,295,114	79.20	20.80
2012	1,660,192,647	218,948,090	108,793,900	70,602,900	2,058,537,537	80.60	19.40
2013	1,668,607,957	219,808,206	110,146,800	69,721,400	2,068,284,363	80.70	19.30
2014	1,739,296,974	221,725,094	108,059,000	81,086,500	2,150,167,568	80.90	19.10
2015	1,825,776,687	225,118,342	109,726,600	84,461,800	2,245,083,429	81.30	18.70
2016	1,891,764,942	244,268,325	117,959,600	87,775,400	2,341,768,267	80.80	19.20

Fiscal Year	Tax Levy by Class					% Residential	% Comm/Ind/PP
	Residential	Commercial	Industrial	Personal Property	Total Tax Levy		
2003	16,642,914	1,907,520	1,368,744	662,054	20,581,232	80.86	19.14
2004	19,866,384	2,107,174	1,449,470	1,225,178	24,648,206	80.60	19.40
2005	21,285,490	2,133,607	1,428,198	794,803	25,642,098	83.01	16.99
2006	22,212,878	2,075,465	1,377,340	967,795	26,633,478	83.40	16.60
2007	23,512,845	2,529,081	1,330,712	1,073,153	28,445,791	82.66	17.34
2008	23,364,979	2,597,222	1,326,886	1,131,672	28,420,759	82.21	17.79
2009	25,444,032	3,111,170	1,552,924	1,100,658	31,208,784	81.53	18.47
2010	24,804,547	3,314,070	1,591,527	1,229,630	30,939,774	80.17	19.83
2011	25,589,304	3,731,952	1,768,983	1,227,279	32,317,518	79.18	20.82
2012	26,795,509	3,533,822	1,755,934	1,139,531	33,224,796	80.65	19.35
2013	27,598,776	3,635,628	1,821,828	1,153,192	34,209,424	80.68	19.32
2014	28,141,825	3,587,512	1,748,395	1,311,980	34,789,712	80.89	19.11
2015	29,248,943	3,606,396	1,757,820	1,353,078	36,966,237	81.32	18.68
2016	29,927,721	3,864,325	1,866,121	1,388,607	37,046,774	80.79	19.21

New Growth and Parcel Counts:

New Growth					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total New Growth
2003	399,483	92,881	0	91,982	584,346
2004	534,054	46,490	10,776	728,220	1,319,540
2005	645,796	66,049	0	177,698	889,543
2006	522,586	26,065	0	194,249	742,900
2007	273,087	121,643	0	292,270	687,000
2008	259,893	63,048	0	201,869	524,810
2009	146,578	129,064	49,018	273,751	598,411
2010	130,653	59,523	13,405	253,525	457,106
2011	102,132	132,808	0	264,772	499,712
2012	229,922	4,967	29,022	197,474	461,385
2013	198,156	14,105	0	225,805	438,066
2014	416,715	36,247	2,284	418,379	873,625
2015	651,876	2,683	0	278,582	933,141
2016	306,150	18,815	0	379,298	704,263

Parcel Count					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Parcels
2003	3,379	150	53	300	3,882
2004	3,447	150	55	308	3,960
2005	3,458	144	56	339	3,997
2006	3,476	143	56	346	4,021
2007	3,452	156	53	358	4,019
2008	3,447	159	53	330	3,989
2009	3,468	161	62	319	4,010
2010	3,472	159	55	342	4,028
2011	3,477	158	55	334	4,024
2012	3,485	158	54	328	4,025
2013	3,482	160	54	316	4,012
2014	3,470	178	53	317	4,018
2015	3,488	170	53	329	4,040
2016	3,484	166	54	329	4,033

REVENUES

A. Local Aid

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

*Unrestricted General Government Aid

*Chapter 70 (School Aid)

*Lottery (Lottery distribution via community property values)

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

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

FY16 \$3,158,734

FY15 \$3,073,659

FY14 \$2,951,734

FY13 \$2,922,091

FY12 \$2,762,993

FY11 \$2,796,306

B. Free Cash

Not quite aptly named, it is neither “free”, nor is it “cash”. Free Cash is the amount of revenue in excess of expenses remaining at the end of a fiscal year on June 30. It must be certified by the Department of Revenue, and then appropriated by Town Meeting before it can be spent. Since it is certified in the fall, Free Cash is commonly included as a funding source in the budgeting process for the subsequent fiscal year. Because it fluctuates from year to year, and therefore is not a stable source of revenue, we allocate it in the budget largely to those one-time expenditures such as capital items, and not operating expenses.

In 2013, the Board of Selectmen adopted new financial policies, which included how Free Cash would be allocated. Per the policy, free cash will be utilized to subsidize the general fund budget per the following schedule:

FY14 = 100%	FY16 = 65%
FY15 = 75%	FY17 = 50%

Of the remaining free cash in any given year, funds will be directed as follows:

1. During any period of revenue reduction of local receipts or state aid from the previous Fiscal Year, free cash will be used to level fund these sources until the revenue returns to its former level.
2. Remaining free cash net of #1 will be directed as follows: 10% to fund the OPEB (Other Post-Employment Benefit) Trust account. The remaining 90% will be placed into the stabilization fund until that fund reaches prescribed limits.

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

Fiscal Year	Total Budget	Free Cash Amount	Free Cash as a % of Total Budget
2007	42,335,743	4,903,774 *	11.58
2008	43,563,764	2,329,754	5.35
2009	45,792,510	1,869,129	4.08
2010	45,642,032	1,255,534	2.75
2011	45,452,229	1,502,116	3.30
2012	46,692,402	1,701,671	3.64
2013	47,916,550	1,401,153	2.92
2014	48,067,467	1,683,561	3.50
2015	49,064,076	1,592,138	3.25
2016	50,698,565	1,155,194	2.28

* Free Cash certified for FY2006 and FY2007.

Per the policy, we have allocated \$577,597 of Free Cash to offset our FY17 General Fund operating expenses.

C. Stabilization

The Stabilization Fund is the Town’s savings account. It can be used for unforeseen emergencies, or as a revenue source for long-term capital projects. It does require a two-thirds vote of Town Meeting in order to use these funds. The amount of money kept in these accounts fluctuates from community to community, but the general consensus seems to be about 5% of a community’s General Fund budget. In our case, that would be approximately \$2.5 million on a \$50 million budget. In reality, we only have \$545,544 in our Stabilization Fund, or just under 1% of our total general fund budget. In the past, there has not been support for increasing the amount held in the Stabilization Fund. A stabilization fund that has clearly defined triggers for maintaining balances and when to utilize that funding should be part of any good financial model. The Regional School has its own “Excess and Deficiency” Fund that is similar to the Town’s stabilization fund purpose.

D. Other sources

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

Revolving funds are authorized by Town Meeting annually, and are specific to a particular revenue and related expenditure. We currently authorize 10 separate revolving funds for various purposes and dollar limits, including a technology fee for our online permitting system, local wetlands filing fees for Conservation Commission, and two Recreation funds for programming and for 9-11 Field. Funds received can only be spent on the purpose designated.

E. Property tax

Approximately 73% of the revenue received by the Town comes from real estate and personal property taxes. For most of the recent past, Southborough has had a single tax rate, or the same tax rate for all property classifications (residential, open space, and commercial, industrial, and personal property, or CIP). Some communities with larger commercial tax bases have split tax rates, or different rates for residential and CIP properties. Because our tax base is comprised of only slightly more than 19% CIP, the Board of Selectmen have decided to maintain a single tax rate, and not overburden a small percent of our tax base with a higher tax rate. While a split rate may relieve some of the tax pressure on the residential properties, the increased tax rate on the CIP properties may be the difference in deciding to maintain a business in Southborough or look somewhere else that is more favorable in terms of their tax rate. Businesses leaving Southborough, or a reduction in the CIP percentage, has the consequence of shifting the tax burden back to the residential properties.

It is the position of our Economic Development Committee that a single tax rate also keeps Southborough competitive and attractive for new businesses looking to locate in the MetroWest area. It should be noted a number of communities throughout the Commonwealth have had split tax rates and are now searching for ways to undo that policy. Once a shift is adopted it then becomes extremely difficult politically to extricate from that policy decision. Each year in November, the Board of Selectmen holds a tax classification hearing as part of the tax rate setting process, to determine whether to maintain a single tax rate or to switch to a split rate.

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

Municipality	Fiscal Year	Comm/Ind/PP Value	Total Value	Residential % of Total Value	Commercial/Ind % of Total Value	Lowest Residential Factor Allowed	Comm/Ind/PP Shift
Ashland	2012	192,972,240	2,123,243,440	90.9114	9.0886	0.950014	1.00
Ashland	2013	194,653,770	2,101,056,070	90.7354	9.2646	0.948947	1.00
Ashland	2014	197,684,100	2,138,826,500	90.7574	9.2426	0.949081	1.00
Ashland	2015	201,939,289	2,224,313,748	90.9213	9.0787	0.950073	1.00
Framingham	2012	1,713,393,234	7,529,736,477	77.2450	22.7550	0.779063	1.75
Framingham	2013	1,687,130,575	7,268,634,368	76.7889	23.2111	0.773297	1.74
Framingham	2014	1,672,191,409	7,241,593,787	76.9085	23.0915	0.774816	1.74
Framingham	2015	1,790,807,271	7,609,478,571	76.4661	23.5339	0.769174	1.71
Hopkinton	2012	457,718,514	2,758,589,837	83.4075	16.5925	0.900533	1.00
Hopkinton	2013	482,216,154	2,809,910,656	82.8387	17.1613	0.896418	1.00
Hopkinton	2014	503,289,216	2,886,500,690	82.5640	17.4360	0.894409	1.00
Hopkinton	2015	505,943,540	3,002,298,330	83.1481	16.8519	0.898664	1.00
Marlborough	2012	1,419,557,464	4,434,551,899	67.9887	32.0113	0.646875	1.50
Marlborough	2013	1,445,834,781	4,460,028,237	67.5824	32.4176	0.760162	1.47
Marlborough	2014	1,460,243,916	4,368,011,133	66.5696	33.4304	0.748906	1.40
Marlborough	2015	1,486,471,195	4,526,130,781	67.1580	32.8420	0.755487	1.40
Northborough	2012	576,655,800	2,479,195,500	76.7402	23.2598	0.848451	1.00
Northborough	2013	633,931,459	2,491,837,878	74.5597	25.4403	0.829396	1.00
Northborough	2014	654,648,495	2,491,498,419	73.7247	26.2753	0.821801	1.00
Northborough	2015	667,683,836	2,568,865,746	74.0086	25.9914	0.824403	1.00
Southborough	2012	398,344,890	2,058,537,537	80.6491	19.3509	0.880030	1.00
Southborough	2013	399,676,406	2,068,284,363	80.6759	19.3241	0.880236	1.00
Southborough	2014	410,870,594	2,150,167,568	80.8912	19.1088	0.881886	1.00
Southborough	2015	419,306,742	2,245,083,429	81.3233	18.6767	0.885169	1.00
Westborough	2012	1,188,133,326	3,175,734,433	62.5871	37.4129	0.701113	1.00
Westborough	2013	1,243,531,773	3,288,092,151	62.1808	37.8192	0.695891	1.00
Westborough	2014	1,194,815,237	3,276,225,785	63.5307	36.4693	0.712978	1.00
Westborough	2015	1,219,564,275	3,436,641,258	64.5129	35.4871	0.72496	1.00

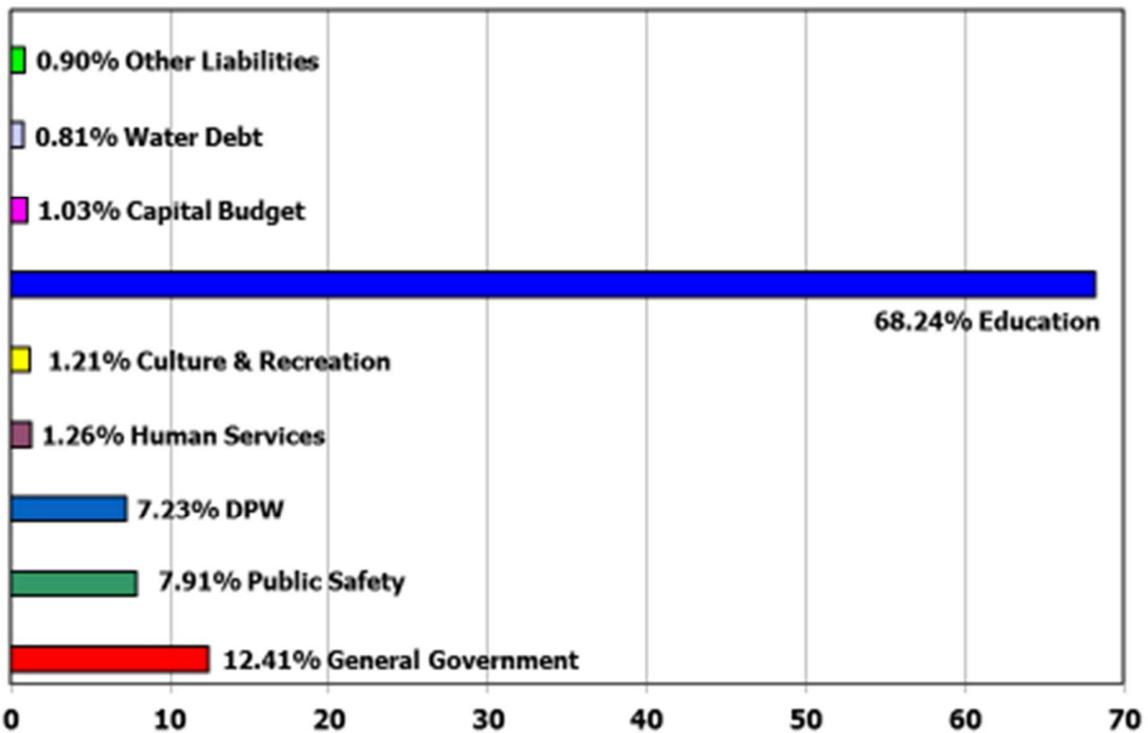
EXPENSES

A. Overview

The Fiscal Year 2017 recommended budget projects a 2.72% tax increase, or about \$248 per household. For comparison, this years' (FY16) increase was 1.98%.

Please see the breakdown of expenses by function for FY17. Note that the benefit and debt costs for the town and schools are included in their respective areas.

FY17 Breakdown of Expenses



Note: Town Debt in Gen Gov't and School Debt in Education

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

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

This Fiscal Year 2017 recommended budget strives to meet the needs of the departments, address the goals of the Board of Selectmen, and remain vigilant of the financial impact of these decisions on the residents. The following is a breakdown of each department and/or function, which will explain in more detail the personnel and services that this budget provides for, as well as the historical spending and staffing of these departments.



ADMINISTRATION

ELECTED BOARD OF SELECTMEN

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,400	4,000	4,000	4,000	4,000	0.00%

Highlights of budget

In May 2014, the Board of Selectmen expanded from three to five members. Each member receives a stipend of \$800 for their service. There is no increase from FY 2016.

BOARD OF SELECTMEN

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	3.75	3.75	3.75	4.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
355,180	368,476	378,300	402,809	402,809	6.48%

Highlights of budget

The Selectmen's departmental budget includes an increase of 10 hours in the Executive Assistant position, bringing the position to 40 hours per week. The workload for this position has increased significantly over the years, including insurance and worker's compensation claims, annual town report, town warrants and budget documents, just to name a few. The current employee has indicated they are considering retirement in the coming fiscal year, and it is more logical to increase the hours prior to making a new hire. The "Postage" line item is down significantly from FY2016, as more correspondence is done electronically, and "In-State Travel" has been increased to reflect actual costs for professional development. The budget continues to carry funding for ADA interpretive services, which are currently required by the Arts Council for their meetings, but are available for other meetings as needed.



TOWN CLERK

NOTE: For FY17, the Clerk combined his budget cost centers. Instead of three separate budgets splitting costs between them, it was recognized it would be more efficient and make more sense to combine these into one budget. The numbers below represent the “combined” budget amounts for easy comparison. The mission statements for the three “divisions” are listed, however next year these will be revised and consolidated into one mission statement.

Mission Statement: Town Clerk

The Southborough Town Clerk’s Office is committed to providing courteous, competent and efficient service to residents and visitors. We are dedicated to the thorough preservation of the Town’s vital records and historical documents for the benefit of future generations. Our office will operate in a modern, professional and automated environment, with an emphasis on our fiscal responsibility to the taxpayers of Southborough.

Mission Statement: Elections and Registration

The Southborough Town Clerk’s Office is committed to providing courteous, competent and efficient service to residents and visitors. We respect the right to vote as a fundamental civil right and will assure that all elections are conducted in a fair and open manner providing equal access to all citizens. Our office will operate in a modern, professional and automated environment, with an emphasis on our fiscal responsibility to the taxpayers of Southborough.

Mission Statement: Elected Town Clerk

The Southborough Town Clerk is a position elected by the voters for a three-year term. The Town Clerk has the care and custody of all Town vital records, and issues certificates of birth, death and marriage. The Town Clerk is also responsible for licensing of all dogs on an annual basis. The Town Clerk maintains all voting records and related data, and is responsible for staffing and running all town, state, and federal elections, as well as coordinating all town meetings.

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.9	2.9	2.9	2.6

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
178,651	176,573	185,107	252,846	252,846	36.59%

Highlights of budget

For FY17, new Town Clerk Jim Hegarty is reinventing the Town Clerk’s Office. Despite a reduction of 11 hours in one administrative position, the Clerk’s office will now distribute Transfer Station stickers, and is looking to streamline that process for senior citizens. The budget includes digital archiving of Town social media sites (in order to comply with the Public Records Law), as well as a new Southborough resident mailing initiative to help acclimate our new residents to town services. In addition, election costs are up due to FY17 being a Presidential election year. For FY17 the Clerk combined its budget cost centers. Instead of three separate budgets splitting costs between them, it was recognized it would be more efficient and make more sense to combine these into one budget. The above numbers represent the “combined” budget amounts.

MODERATOR**Mission Statement**

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
20	70	75	75	75	0.00%

Highlights of budget

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

PERSONNEL BOARD

Mission Statement

The Personnel Board is comprised of five members, appointed for three-year, staggered terms by the Moderator. The Personnel Board is responsible for administering and recommending changes annually to the Salary and Administrator Plan (SAP), which governs all non-union employees, with the exceptions of contracted positions such as Town Administrator, Fire Chief, Police Chief and Public Works Superintendent. The Personnel Board also reviews performance evaluations for employees, approves salary adjustments, provides funding for and develops training opportunities, and ensures that Southborough employee compensation remains competitive with comparable communities.

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
8,026	21,976	15,620	15,620	15,620	0.00%

Highlights of budget

Included in the budget is funding for employee training, and dues and memberships for the state association. Tuition Reimbursement is funded in the amount of \$5,000, which is an existing provision of the Salary and Administration Plan for employee development, but has not been widely utilized in the past. The Board is continuing to update any obsolete or vague provisions of the SAP, while meeting on a more consistent basis to efficiently complete Board business.

MANAGEMENT INFORMATION SERVICES
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Mission Statement

The Management Information Services (MIS) Department provides all of the support and service for the Town’s computers and technological infrastructure. Currently, this service is provided by an outside vendor, and has been the model used in Southborough for many years. Services include support and regular replacement of desktop and laptop computer and servers, troubleshooting, and strategic planning.

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	0.0	0.0	0.0	1.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
169,395	212,105	208,840	238,161	238,161	14.04%

Highlights of budget

The FY17 budget begins a phased in process of the Town having its own Information Technology Manager. This person will learn the various Town systems in use, and will eventually serve to create a master plan for IT needs for the Town IT infrastructure. The position will also act to perform various “help desk” duties for staff. During the transition, the Town’s contract for IT services will still remain to assist the individual and to pass on information and other knowledge necessary for the new organization structure.



LEGAL SERVICES

TOWN COUNSEL

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
95,000	80,833	95,000	95,000	95,000	0.00%

Highlights of budget

There is no increase in the bottom line budget from last year. The last increase in this budget was Fiscal Year 2006, but the hourly rate has been increased during that same timeframe. Town Counsel is paid on an hourly rate and receives a small annual stipend, based on the services provided to the Selectmen, Town Administrator, and departments.

SPECIAL LEGAL COUNSEL

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
25,881	22,045	55,000	55,000	55,000	0.00%

Highlights of budget

The FY17 budget has not increased over the previous year. Much has been done to reduce the reliance on special counsel, especially limiting their attendance at collective bargaining sessions. However, FY17 will see the renewal of many of our collective bargaining agreements, which will likely result in more use of special counsel for these issues. The last change in funding to this budget was in FY06, and that year it was a decrease to the funding amount.



FINANCE

ELECTED BOARD OF ASSESSORS

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,250	2,250	2,250	2,250	2,250	0.00%

Highlights of budget

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

ASSESSORS

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.4	2.4	2.4	2.4

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
172,781	179,912	187,720	192,782	192,782	2.70%

Highlights of budget

For FY17, there are no significant increases from FY16, other than contractual increases. Unfortunately, during FY16 the Department lost a long serving employee, and due to her particular knowledge with personal property valuation there is now a slight increase in the contracted services so that this function can be partially outsourced until the new employee develops the necessary skills.

ACCOUNTANT**Mission Statement**

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
128,408	132,683	138,771	144,611	144,611	4.21%

Highlights of budget

For FY17 the Accountant has requested the same amount of funding for non-salary items (such as supplies, professional development) as the previous year. The salary changes were the result of the agreed upon annual increases for employees. During late FY15, the Accounting Office did have a staff change for their Assistant Accountant.

TREASURER/COLLECTOR
Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.8	2.8	3.0	3.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
179,510	178,728	199,307	196,989	196,989	-1.16 %

Highlights of budget

For FY17 the budget largely remained the same with only contractual increases for salary. The few changes were new salary updates, since the Department hired a new employee in August 2015. The other few changes were minor and reflect slight cost increases for the services within the Department.

AUDIT

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
25,249	23,500	30,850	24,700	24,700	-19.94%

Highlights of budget

The audit is a contracted service, provided by a Certified Public Accountant experienced in municipal finance and procedures. It is a three-year contract, and FY17 is the first year of the new contract. Every other year the budget needs to be increased to accommodate a mandated audit for post-retirement benefits. This year is the off-year with this mandate; thus, in FY18, this amount will be included.

DEBT SERVICE

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,777,338	3,603,740	3,492,168	3,620,533	3,620,533	3.68%

Highlights of budget

The Debt Service budget for tax levy projects is on a declining schedule. The Town has incurred some new debt for water funded projects, and this is reflected in this budget as an increase in water debt service. The debt service funding is offset in the tax rate via the annual school building assistance grant of \$2,204,000, which reduces the amount of tax levy the Town must raise. Town officials are cognizant that although the debt burden has been reduced significantly, there is the possibility of a Public Safety facility in the next few years that debt may be issued for and obligated to pay back over 20 years.

ADVISORY COMMITTEE

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
248	276	306	1,306	1,306	326.80%

Highlights of budget

The FY17 budget includes funding for membership to the state association, as well as training opportunities for members. One new item is funding for a recording secretary (\$1,000). As the Committee meets sparingly during the Summer and Fall, the amount will be re-evaluated in FY18.

RESERVE FUND

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
27,584	150,000	150,000	150,000	150,000	0.00%

Highlights of budget

The Reserve Fund budget for FY17 remains level funded from the previous year. Past requests that have been funded include snow and ice, facility maintenance, and unemployment expenses. The diligent budgeting practices of the department heads has resulted in limited use of these funds. The last time the budget was not \$150,000 was FY10 (at that time it was budgeted at \$200,000). In FY15, the Fund was depleted due in large part to the snow and ice deficit.

PUBLIC WORKS

PUBLIC WORKS

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	13.5	12.5	11.5	10.6

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,928,904	2,146,092	2,003,529	2,060,797	2,060,797	2.86%

Highlights of budget

For FY17, the full-time staff engineer position was outsourced – this removes a full time \$50,000 annual position with benefits and replaces it with a 16/hour week engineer. This change results in savings in benefits and salary areas, while some additional funding was necessary in the engineering line. The other major change is the transfer station permit issuance process has been moved from the DPW location to the Clerk's Office in Town Hall. The process is a seasonal demand and the volume is extremely heavy in the summer months. The process will now have increased automation, and the goal is to add ease of obtaining a permit along with increased turnaround time. The Board of Selectmen will still remain the authority to set the rules and regulations for the transfer station annually.

PUBLIC WORKS - WATER

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	5.9	5.9	4.9	4.4

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,250,157	1,376,677	1,445,788	1,589,706	1,589,706	9.95%

Highlights of budget

The significant item to note for FY17 is water, or the cost of the water itself. The Town pays the MWRA to purchase water for distribution. It is fully treated by the MWRA, and the amount paid is determined by Southborough’s “flow share” (% of water that the Town uses versus the entire MWRA distribution). The flow share and the MWRA budget determines the final cost we are charged for water. Unfortunately both these drivers increased this year, and this resulted in a 12% increase in the purchase of water budget item.



PUBLIC SAFETY

FIRE

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	21.0	23.0	23.0	23.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,783,984	1,895,454	1,942,754	1,994,509	1,994,509	2.66%

Highlights of budget

For FY17 the overtime was increased 13% - this is after analyzing the five firefighter shifts that were instituted for FY16. This number will now provide enough funding for “extraordinary” events (i.e. resignations, unexpected passings, injured on duty incidents, etc). Most of the remaining funding was for contractual obligations, except for some minor increases for management training, entry level physicals, and the ambulance contracted service for billing.

POLICE

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	20.0	21.0	21.0	22.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,619,961	1,681,856	1,764,940	1,839,206	1,839,206	4.21%

Highlights of budget

The FY17 budget proposes one new officer be added to the Department's organization. This will help maintain officer safety throughout the entire day – this new position is intended to be a “swing shift” position, thus adding some increased organizational strength to the Department. The Chief may propose one more officer for the FY18 budget after further evaluation. The Chief has put forth a proposal and plan for the Department to become proactive versus reactive, while providing reasonable officer safety levels and community protection.

CIVIL DEFENSE**Mission Statement**

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
8,606	8,464	9,390	11,190	11,190	19.17%

Highlights of budget

For FY17 the only change in the budget was the stipend line item. The annual stipend for the Emergency Management Coordinator increased from \$2,000 to \$3,800 annually per the Salary Administration Plan.

ANIMAL CONTROL

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
27,736	27,880	28,763	28,212	28,212	-1.92%

Highlights of budget

This budget is Year 1 of the three-year contract, and this is under the oversight of the Police Department. The service provider has been with the Town several years and is familiar with the particular challenges and situations in Southborough.



PLANNING

PLANNING BOARD

Mission Statement

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

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.0	1.88	2.0	2.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
115,634	126,773	144,765	148,912	148,912	2.86%

Highlights of budget

The FY17 budget is virtually the same except for the scheduled wage and longevity increases. One other item that was increased was the membership in the MetroWest Regional Collaborative. Please note that the Town Planner vacated the position in January 2016, and a search for a replacement is currently underway.

ZONING BOARD OF APPEALS

Mission Statement

The Zoning department is responsible for the administration of appeals taken to the Southborough Board of Appeals. This board is made up to five members appointed by the Board of Selectmen to consider zoning decisions. The board acts under the authority of MGL 40A, the State Zoning Act, and Section 174 of the Southborough Code, the town's zoning regulations. It is authorized to grant variances, special permits and appeals of their decisions involving the zoning regulations of the town.

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	0.25	0.25	0.25	0.30

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
10,909	12,387	12,259	17,420	17,420	42.10%

Highlights of budget

A portion of the salary of the Administrative Assistant that resides in the Building Inspector's office is included in this budget, as she also staffs the ZBA and their meetings. For FY17, the hours per week held in the ZBA budget increased from 10 hours weekly to 12 hours weekly. Additionally, the contracted services line was increased by \$1,000 to reflect additional hours charged for the ZBA recording secretary based on actual usage.

CONSERVATION COMMISSION**Mission Statement**

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

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

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	0.75	0.75	0.75	0.85

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
39,093	46,183	48,612	60,149	60,149	23.73%

Highlights of budget

For FY17, all expenses for the Department are being charged to the budget. Historically, some expenses were charged to “fee” accounts, and this caused an imbalance that eventually would have left the Department unable to cover their expenses. Additionally, two items changed in the budget this year: Four hours weekly were added for the Conservation Agent. Although she is still part-time at 34 hours per week, this will assist her in better meeting the regulatory demands now placed on that office. The other item that changed was funding for the maintenance of the Breakneck Hill Conservation land – the cows that naturally grazed on the parcel are no longer there. Mowing, invasive plant removal, and some restoration is now required. Additionally, the annual expense for the Chestnut Hill Farm conservation restriction monitoring was increased \$300.

OPEN SPACE PRESERVATION COMMISSION

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
96	250	1,000	1,500	1,500	50.00%

Highlights of budget

The Commission works under the direction of, and is appointed by, the Board of Selectmen, and collaborates with the Planning, Building and Conservation departments on projects and developments that contain open space. For FY17, the office supply line increased \$500. This is for limited unexpected costs the Committee may encounter during the year. Such expenses in the past have been copies, small office supplies, or other small items associated with the Committee analyzing or reviewing maps/plans.

FACILITIES

PUBLIC BUILDINGS AND PROPERTY MAINTENANCE
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Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	5.2	5.4	5.5	5.5

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
426,423	435,251	444,977	462,268	462,268	3.89%

Highlights of budget

For FY17, the Department requests a 5.1% increase in the Salaries and Wages portion of the budget, which is the majority of the increase. This is the result of several changes in regard to how the Facilities Department is structured and operates. The Maintenance Mechanic position within the Facilities Department was recently replaced with a Maintenance Technician position, and this resulted in a change to salary grading. Secondly, the overtime has doubled for a total figure of \$500.00. Lastly, a stipend has been added to this portion of the budget as monies are necessary to fund weekly stipends to be paid for on call time. In non-salary expenses, there is a \$1,000.00 increase in the vehicle maintenance line which is based on historical needs for fleet maintenance. The other notable increase is for uniforms. The Department has upgraded its expectations for the line staff, and this increase will provide quality uniforms for the Department.

OTHER OPERATION SUPPORT

Mission Statement

Other Operation Support consists of all the funding of electricity, heat, and telephones (landline and wireless) for all Town buildings. These items were consolidated into a separate budget two years ago, to allow for better tracking by the Facilities Manager. The only exceptions that remain within departmental budgets are the data lines for both Police and Fire, and the elevator phone line at the Arts Center.

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
318,705	321,538	332,286	337,400	337,400	1.54%

Highlights of budget

In FY14, all utilities were removed from individual budgets and consolidated under one budget so that the Facilities Director could better monitor and track them. The Town has a competitive supply contract for electricity through 2017, which helps to maintain consistency and weathers spikes in pricing from the utilities. The requested increase for FY17 is due to historical usage data for the Town buildings.



EDUCATION

ELECTED SCHOOL COMMITTEE

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
500	500	500	500	500	0.00%

Highlights of budget

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

SOUTHBOROUGH K-8 SCHOOLS

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	210.6	217.7	210.9	212.7

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
17,664,346	18,254,035	18,909,000	19,401,863	19,401,863	2.61%

Highlights of budget

For FY17 the School administration worked closely with the Town through a collaborative process, to have a thorough and discerning look at funding needs in proposing a sustainable community budget. FY17 is the final year of teacher contracts (2%), and some of the programs/services not included in the budget proposal are: full day kindergarten, AP courses, global studies, and engineering/robotics labs. Although these programs are not being initiated in FY17, the viability of supporting these initiatives continues to be evaluated, and through inclusive discussions some of these proposals may be brought forward at a later date.

ALGONQUIN REGIONAL HIGH SCHOOL**Mission Statement**

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	164.2	175.6	173.8	175.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
6,948,695	7,417,669	7,544,485	7,601,763	7,601,763	0.76%

Highlights of budget

For FY17, enrollment between the two member Towns shifted in favor of Southborough. As a result of this, the assessment is planned to increase only .76%. There is a very minor increase in staff for student support services, and the Southborough assessment share this coming year is 41.16%.

ASSABET VALLEY REGIONAL TECHNICAL HIGH SCHOOL
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Mission Statement

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

Staffing History

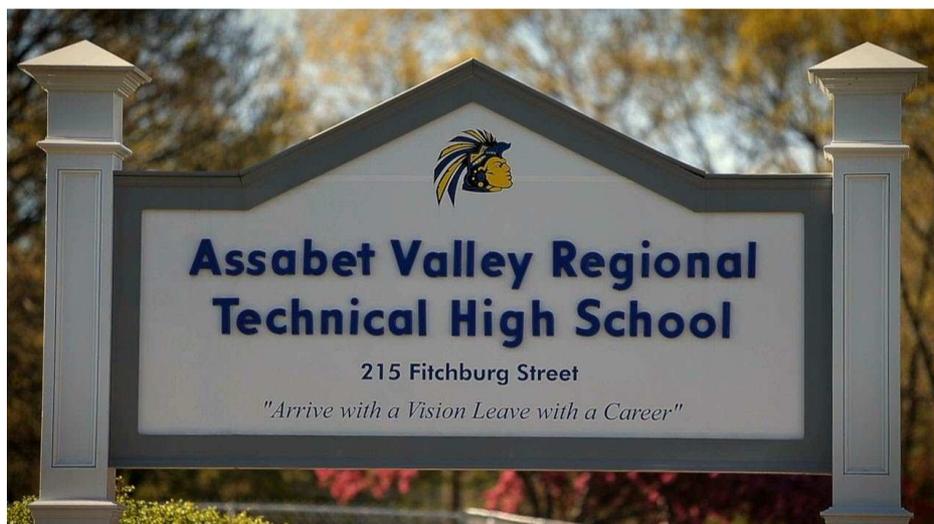
Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	184	191	194	194

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
250,327	280,198	207,683	330,064	330,064	58.93%

Highlights of budget

Assabet’s proposed assessment for FY17 includes \$50,597 for our “capital” assessment. This is Southborough’s portion of debt to pay the \$62 million renovation that was completed in the Fall. Additionally, the student count from Southborough for FY17 went from 13 to 18 students; thus, the assessment was increased by \$123,000 due to these two events.



NORFOLK COUNTY AGRICULTURAL HIGH SCHOOL

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	43,600	43,600	43,600	0.00%

Highlights of budget

We have been notified by the Superintendent of Schools that an application has been made by a Southborough student to attend Norfolk County Agricultural High School next year, and therefore should be budgeted in anticipation of their acceptance. Southborough has not had a student attend Norfolk County since Fiscal Year 2010. This budget number accommodates both the tuition and the transportation expenses.



ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT COMMITTEE

Mission Statement

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

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

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	0.0	0.0	0.5	0.5

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	4,788	35,975	36,164	36,164	.53%

Highlights of budget

The Economic Development Committee (EDC) was created in FY14 by the Board of Selectmen, and first received funding in FY15. For FY17, cost savings were identified in printing services, which were reduced by 50%. This was achieved by plans to utilize the website and USB drives for information distribution. The EDC plans to develop a permitting guide with assistance from a consultant to be interest businesses looking to locate and/or expand in Southborough. One other new initiative is to begin quarterly commercial broker breakfasts. The goal is to open communication between brokers/local economic development agencies with the objective to attract/retain local businesses.

CULTURE AND HUMAN SERVICES

LIBRARY

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	8.5	8.5	8.8	7.40

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
391,735	415,938	450,886	484,562	484,562	7.47%

Highlights of budget

For FY17, the Library includes new programming for cultural events, a higher budget request for the Library's regional consortium (C/W Mars) annual assessment, and a request for materials that now represents 19% of the budget (as the state recommends thru the municipal Appropriation Requirement). For personnel, the Library hired three new part-time pages for FY16, while eliminating an open part-time Library Associate. This personnel structure is now reflected in the FY17 budget. The Library will also be analyzing and discussing their space needs and facility conditions in the coming year, and any recommendations that arise from this will be publicly discussed.

MEMORIAL DAY

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,347	2,690	2,800	2,950	2,950	5.36%

Highlights of budget

The FY17 budget has increased slightly from last year, due to the increase in the cost of flags, poles, and brackets used to mark the gravesites of our Veterans for Memorial Day services.

HISTORICAL COMMISSION

Mission Statement

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

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
176	990	990	1,240	1,240	25.25%

Highlights of budget

The recommended FY17 budget for the Historical Commission is up slightly from the previous year. A requested increase of \$250 will be used to manage the demolition bylaw and to purchase supplies associated with that responsibility.

VETERAN’S SERVICES

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
48,106	36,255	51,025	50,975	50,975	-0.10%

Highlights of budget

The Veteran’s Agent receives an annual stipend for the services he provides to the Veterans living in Southborough. The FY17 recommended budget is down slightly due to a decrease in the number of cases that the Veteran’s Agent is currently managing, and any new cases he anticipates in the coming year. A portion of these Veteran’s Benefits are reimbursable from the State on an annual basis. The Commonwealth reimburses the Town 75% of payments to beneficiaries. This coming year, the Veteran’s stipend is being recommended to be adjusted from \$10,000 to \$15,000. It has not been increased since FY10.

COUNCIL ON AGING

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	3.6	3.6	3.6	3.7

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
219,953	254,438	281,138	288,446	288,446	2.60%

Highlights of budget

The FY17 recommendation for the Council on Aging (COA) is mostly similar to last year. There is a slight increase in recreational activities for additional fitness classes; however, the non-salary expenses actually decreased \$1,500 to \$58,135 (-2.5%). The salary portion of the budget contains normal annual increases plus a shift of grant-funded hours to the budget (as has been a multi-year shift, in order for the grant to be used for programmatic purposes). The Friends of COA also hold events during the year to help supplement the COA budget.

YOUTH AND FAMILY SERVICES

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.0	2.0	2.0	2.19

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
135,266	138,731	149,989	144,687	144,687	-3.53%

Highlights of budget

For FY17, the Youth/Family budget has new personnel in the Director and Assistant Director positions. The long-time Director retired in January 2016, and a smooth transition was coordinated by the Council. In addition, the Department is requesting a 7.7 hour/week Program Coordinator. This person will primarily handle administrative functions for the Department so the other staff may focus on direct client services. The Department is also requesting an increase in their contracted services line to provide programming opportunities not available in recent years, such as a speaker series. Total salary lines decreased by \$10,552, while non-salary lines increased by \$5,250.

BUILDING AND HEALTH

BUILDING DEPARTMENT

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	1.75	1.75	1.68	2.0

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
105,161	108,703	111,362	137,094	137,094	23.11%

Highlights of budget

For FY17, the Building Inspector has requested a non-benefit 15 hour/week administrative person to assist with permitting workload. The volume of permits applied for and processed from calendar 2013 to calendar 2015 has increased by 427 permits. The Inspector has been committing more of his day to administrative tasks versus enforcement throughout the Town. Additionally in non-salary, the Inspector has requested \$3,000 be allocated to contracted services to fund the state costs for satisfying annual weights and measures requirements at the various locations throughout the Town.

ELECTED BOARD OF HEALTH

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
450	450	450	450	450	0.0%

Highlights of budget

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

BOARD OF HEALTH

Mission Statement

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

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

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

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	0.6	0.6	0.6	0.6

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
136,410	140,213	147,864	152,481	152,481	3.12%

Highlights of budget

The BOH budget has limited recommended changes from FY16. The contracted BOH Inspector is in the 3rd and final year of the contract. The one item of note is a request for \$1,346 for office equipment. This is for the purchase of two large-format, flat file cabinets (the current flat file drawers are full). Salaries consist of normal annual increases, totaling 1.7%.



RECREATION

RECREATION

Mission Statement

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

Staffing History

Fiscal Year	2014	2015	2016	2017
# of employees (FTE)	2.5	2.5	2.5	2.5

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
102,589	108,909	120,061	130,490	130,490	8.69%

Highlights of budget

Personnel expenses comprise the majority of the Recreation budget. The FY17 budget includes anticipated merit increases for the employees. Most of the department's programs and activities are funded out of the Recreation revolving fund, which is funded by receipts from programming. The request to fund the annual 9-11 Field payment to DCR out of General Fund revenues, rather than the 9-11 Field revolving fund, was included in this recommendation. That new amount is \$9,900 and will be paid to the state per the agreement. At time of writing, the balance in the 9-11 fund is approximately \$150,000.

BENEFITS

HEALTH INSURANCE

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,795,252	3,477,638	3,886,322	4,084,506	4,084,506	5.10%

Highlights of budget

Health insurance comprises a large percentage of the Benefits budget (over 61%), as well as the overall operational budget (8.1%). Changes were made in FY15 to reduce health costs, including changes in plan design agreed to by the labor unions and non-union employees. The Town’s claims experience was less favorable for FY17; however, at time of writing, the Town is in negotiations with the major carriers (Tufts and Fallon), with the goal of settling rate increases favorable and sustainable for the community (the plan year runs fiscal year).

OTHER BENEFITS

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,853,573	1,972,468	2,401,886	2,568,685	2,568,685	6.90 %

Highlights of budget

The FY17 budget recommendation contains a net 5% increase in the various premiums for worker’s compensation insurance, a 3.25% increase for dental insurance premiums, and an 8.7% increase in the Town’s retirement assessment from Worcester County Retirement. Life insurance is budgeted to decrease by 1.2% from last year. The budget also contains a \$250,000 payment into the Town’s OPEB trust fund, the third year we have funded this Trust account.

LIABILITY INSURANCE
Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
199,304	212,712	225,117	231,431	231,431	2.80%

Highlights of budget

The recommended FY17 budget includes a 4.95% increase in the premium for our liability insurance. Under the direction of the Assistant Town Administrator, departments take advantage of free workshops and training opportunities, which results in premium reductions in excess of \$30,000 annually.

COURT JUDGMENTS

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	220,000	220,000	220,000	0.00%

Highlights of budget

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

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

Northborough also sought interest on the reimbursements from the date(s) of the payments, going back seven years. The Court ruled in our favor and against such an interest calculation, and also ruled against Northborough in their request for an immediate, one-time, lump sum payment. The Court opined that the payback could occur over a period of eight years, which will allow Southborough to pay its obligation through retiring debt service, which will limit the impact on departmental operations. The proposed FY17 budget reflects **Year 2** of this eight-year obligation.

CAPITAL

CAPITAL

Mission Statement

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

Budget History

FY 2014	FY 2015	FY 2016	FY 2017	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	557,899	487,864	521,410	521,410	6.88%

Highlights of budget

In FY2016, the following capital items were included in the operating budget:

	Department	Item	Total	Funding Source
A.	DPW	10 Wheel Dump with Sander	\$215,000	General Fund
B.	DPW	Hook Lift Truck With DUMP Body Platform	\$200,000	General Fund
C.	Police	Chief's Vehicle	\$34,424	General Fund
D.	Facilities	Replacement Van	\$28,000	General Fund
E.	Fire	Boat	\$9,000	Ambulance Fund
F.	Police	Tasers	\$1,440	General Fund

In Fiscal Year 2017, the Capital Committee, comprised of the Town Administrator, Finance Director, and Town Accountant, met with Departments to review their capital needs based on the Town's Capital Plan. After much discussion, the following capital items are recommended to be included in the Capital budget:

	Department	Item	Total	Funding Source
A.	DPW	Street Sweeper / Toolcat	\$295,000	General Fund
B.	DPW	Diesel Cab for Water Dept.	\$55,000	Water Fund
C.	Fire	Mobile Radios Comm Trailer	\$16,440	Ambulance Fund
D.	Fire	Jaws of Life	\$25,000	Ambulance Fund
E.	Fire	Command Vehicle	\$50,000	Ambulance Fund
F.	Assessors	Assessment and Valuation Software	\$50,000	Overlay Fund
G.	Police	Taser Replacement	\$1,440	General Fund
H.	Police	Rifle Replacements	\$15,530	General Fund
I.	Town Hall	Town Hall Copier 1 st Floor	\$13,000	General Fund

A. The street sweeper will be replacing the current 1998 sweeper that is aged and suffering from frequent repairs.. The Toolcat is similar to a Bobcat. The high-flow hydraulics will allow it to run all of the attachments used on the tractor. Additionally, it can be used as a snow blower, weed whacker, and for general grounds work as well as a backup for the Highway sidewalk tractor.

B. This is a service truck that also has a hydraulic system that can be used for a jackhammer, a saw and lifting crane. This was recommended via the Mechanic and the Water Supervisor.

C. This replaces the aged radio equipment (2007) in the Emergency Management Communications trailer. Parts and service for the radios are no longer available for this equipment.

D. This request will replace extrication tools that were purchased in 1997. The current tools are hydraulically driven and the new tools are electric – allowing for reduced maintenance associated with oil and pumps. The cutting ability is improved with the new equipment also.

E. The Fire Department is looking to replace a 2002 command vehicle used by the Prevention Division and the shift officers. The current vehicle has over 118K miles on it, and is suffering from rust and leak issues. During emergencies the shift officers would use this as a command vehicle throughout any incident.

F. This request is for new real estate assessor software. The current software is supported by the Department of Revenue, however this is being phased out and communities who do not have “private” software will be migrating to newer, more robust systems that are updated and serviced at regular intervals.

G. This is a continuation of a plan put into effect for FY16 that is a five year replacement plan of six tasers along with the extended warranties for this equipment.

H. This request replaces five fully equipped Colt patrol rifles purchased in early 2004. The rifles have a manufacturer recommended 10 year life, and delivery of these rifles would be expected in April 2017 after the required order time.

I. The current copier was acquired in 2009 and is a high volume heavily used copier. It includes a fax function, copy function, and ability to scan files. The current machine has been offline frequently during the past year with mechanical issues as it has aged. This request would replace that machine with one of the same capabilities.

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

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

Will be included in the FY2018 budget. The culvert on Northborough Road collapsed. The design and permitting has been done to replace the culvert. The article will fund the purchase of the culvert sections and the excavator rental to install the replacement culvert. For this year the section of road was paved and repaired and will be functional until next year.

2. Facilities: DPW Office Painting - \$65,000.

Will be re-evaluated next year. This was painting the interior of much of the structure area of the office and the transfer station. There is some rusting, however after revisiting the issue this can be safely delayed one year.

3. Facilities: DPW Roof Re-coating - \$62,500.

This article would provide the funds needed to repair and recoat the roof over the office and mechanic bay sections of the roof at the D.P.W. Although this project is on the cycle to be done, after evaluating the proposal it was determined to re-schedule for FY18.

4. Facilities: Town House Windows - \$350,000.

This article will provide the funds needed in order to replace the Town House Windows with new historically profiled energy efficient windows and related treatments. The existing windows have been sealed shut and are covered with permanently attached inoperable storm windows, thus are unable to be used as a source of fresh air. After reviewing the capital plan it was determined FY18 would be more fiscally prudent to propose this article.

4. Town Clerk: Voting Machines - \$18,000.

This article will provide the funding to replace the three voting machines used in elections in Town. These machines were purchased in 2002 and 2003, use 1980s scanning technology, and are approaching the end of their life expectancy and support. Due to the timing and lag time in being able to implement new machines, it was decided that FY18 would better fit into incorporating new voting equipment.

REVIEW OF WARRANT ARTICLES

A. Annual articles

The warrant for the Annual Town Meeting, to be held this year on Monday, April 11, 2016, contains 39 articles. Of those thirty-nine articles, 11 of them are articles that are voted annually because the law requires that they be voted or reauthorized by Town Meeting each year (inclusive of budget article and capital request articles).

B. Other articles

Other notable articles include:

- **Preservation Restriction for the Burnett House:** The Board of Selectmen are sponsoring an article seeking Town approval for a Preservation Restriction for 84 Main Street (a/k/a the Burnett House). This Preservation Restriction will limit the ability for current and future owners of the property to add or subtract from the current structures on the site. As part of the agreement, the homeowner will make improvement to the property to restore it to an historically-accurate state. The Town, through the CPC, will provide funding to assist the restoration of the exterior of the main building.
- **The Community Preservation Committee is asking for funding for five projects.** One of the projects is the annual payment for the Chestnut Hill bond, which expires after FY17, thus freeing up dedicated funds for other CPC projects. The other projects consist of records preservation projects for both the Library and the Town Clerk, as well as funding for the Fay Memorial Playground Restoration and tennis court projects. There is also an article to address funding for the Preservation Restriction for 84 Main Street (a/k/a the Burnett House), of which the actual Preservation Restriction is being addressed under a separate article sponsored by the Board of Selectmen.
- **The Facilities Department is requesting an amount to fund its maintenance fund.** This is a fund established several years ago that is used during the year to address planned maintenance issues that occur throughout the Town's facilities. In previous years, some of the items addressed have included repairing HVAC systems; repairing flooring and doors; and addressing various roofing issues.
- **Easements for the Main Street project.** The Town is currently slated for major road improvements to begin on a section of Main Street in FY17 through the State's Transportation Improvement Plan (TIP), which has been many years in the

making. As part of the process, there will be several temporary and permanent takings of property. The article requests authorization for the Board of Selectmen to negotiate these takings, including the cost of each easement, as applicable.

- **As-of-Right commercial solar; Energy Stretch Code:** Both of these articles are being presented as part of the Green Communities initiative, which is promulgated by the Commonwealth to create more efficient, and “greener” communities. Awarding of Green Community status will allow Southborough to become eligible for grant funds that can be used to make our buildings and vehicles more energy efficient, thus saving operating and maintenance costs.
- **Disposing of surplus Town properties:** The Board of Selectmen have identified three properties which are currently under-utilized and in need of various levels of repair (Fayville Hall, Fire Station #2, and 40 Central Street). The Selectmen are seeking authorization to dispose of these properties, as they are quickly reaching the end of their useful life as municipal properties, and will soon become financial liabilities.
- **Articles for capital budget items.** In addition to the capital budget, there are several articles for capital items that are not on a regular replacement schedule. The articles are broken up into those articles which are recommended to be paid for by available funds (Items A thru D), and those which are intended to be paid for by bonding (Item E & F). Below is a description of each article and their intended funding source.

	Department	Item	Total	Funding Source
A.	Police	Fingerprint Device	\$19,200	General Fund
B.	DPW	DPW Phone System	\$35,000	General Fund
C.	DPW	Road Maintenance	\$250,000	General Fund
D.	DPW	Mechanical workspace and Storage Building	\$38,000	General Fund
E.	DPW	Underground Fuel Tank Replacement	\$525,000	Borrowing – G/F
F.	DPW	Water Main Clean and Lining	\$800,000	Borrowing - Water

A. The new live scan fingerprint device for the Police Department will be digital and will replace the current unit purchased in 2006. The current unit is now not supported and replacement parts are unavailable.

B. The DPW, Recreation and Cordaville Hall are using outdated phone systems. Phone system breakdowns are common and replacement equipment for the system is no longer available. The new system will be compatible with the new phone systems at the Town House and Fire and Police Stations.

C. This is the annual request for road maintenance in conjunction with Chapter 90 funding. The amount is slightly less than in past years, as we received more Chapter 90 money in FY16 than anticipated.

D. This article will provide the funds for a metal building that will provide mechanic and storage space for the DPW. This is in anticipation of the Town having reduced space due to the planned elimination of the "Station 2" lot the Town wishes to dispose of.

E. This will fund the design and construction costs associated with replacing the Town's fuel station. Currently the DPW, Fire, Police, Facilities, Recreation and Building get fuel from one 12,000 gallon underground diesel fuel tank and one 12,000 gallon underground gasoline tank. Due to changes in fuel chemistry and environmental laws the Town would like to replace the two tanks with two smaller aboveground tanks. The Town will also replace the fuel pumps, canopy, fire suppression system and monitoring software.

F. This will fund the (replacement/cleaning and lining) of approximately 5000 feet of the 1931, 10 inch, cast iron, water main in Main Street. This work is outside of the Main Street Project and TIP funding because the Main Street Project is not affecting the water main. The replacement/cleaning and lining is a (preventative measure/maintenance project). The bond will be paid back via water funds.



C. Citizen petition(s)

There are three citizen petition articles in this year's Annual Town Meeting warrant, all regarding changes to the current zoning bylaw for medical marijuana facilities (MMD). They are in summary:

- **Increasing the distance of any MMD from a school, recreational facility, day-care center, or any facility in which children commonly congregate:** This is a citizen petition that seeks to increase the current requirement from 500 to 1,000 linear feet, as well as add the provision that the MMD must also be not less than 100 linear feet from the property line of a residence.
- **Revocation of DPH certificate; prohibition of recreational marijuana dispensary:** This is a citizen petition that seeks to revoke the special permit issued by the ZBA for an MMD, should the Department of Public Health (DPH) revoke or non-renew the registration of an MMD located in Southborough. The petition also seeks to specify that the current bylaw does not authorize operation of a recreational marijuana dispensary.
- **Limiting hours of operation of a MMD:** This is a citizen petition that seeks to limit the hours of operation for an MMD, as well as require dispensing of medical marijuana only by appointment.

CURRENT ISSUES

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

1. ***OPEB***: Employees earn benefits over their years of service that will not be received until after their employment with the government ends through retirement or other reason for separation. The most common type of these postemployment benefits is a pension. As the name suggests, other post-employment benefits (OPEB) are post-employment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees. An OPEB trust fund was created three years ago that at time of writing has a balance of approximately \$565,000. The current OPEB total liability for the Town is approximately \$25 million. To fund in this liability in full would require an annual commitment of \$600,000. The Town finance officials will continue to investigate avenues to mitigate this total liability (such as health insurance reforms and modifications), as well as to annually commit funding to supplement the Trust Fund. A new audit will be completed this year that will re-state the liability with potentially more favorable amounts as the Town is now funding the account.

2. ***Public Safety Facility***: During the past two years town officials and a Public Safety Committee has revisited the need and options for a Public Safety facility. A report was done in 2008 listing several options at the current site on Main Street for these buildings. The buildings have a plethora of deficiencies that both the current and former Police and Fire Chiefs have identified. The Public Safety Building Committee has several options for a new Police Station, which may or may not include new or renovated considerations for the Fire Department. At time of writing various negotiations are ongoing with St Mark's School to acquire or investigate land use, and the outcome of these discussions should narrow the suggested final plan considerably. It is planned that by the Summer/Fall there will be significant headway for public discussion on a more narrow plan, and in FY17 there should be some Town Meeting action in regards to a new facility.

3. ***Review of Town Buildings***: The Board of Selectmen and Town Administrator have recognized the need to review the inventory of the facilities the Town maintains. During FY16 various town officials had discussions regarding the buildings in use and possible future status of these lots/structures.

CLOSING

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

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

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

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

APPENDICES

Town Capital Plan

ITEM	FY2016 Funded	FY2017 Requested	FY2018 Requested	FY2019 Requested	FY2020 Requested
Scanning Software	8,350				
Town House Copier		13,000			
New Voting Machines			18,000		
New Payroll Software				50,000	
DPW Office - New roof (re-coat)			65,000		
DPW Office - Painting Bldg & Trsfr Station			70,000		
Facilities Replacement Van	28,000				
Fire Station - New roof	20,000				
Library - New Floor Covering/Int Painting/Boiler				155,000	
Library - New roof			255,000		
Town House - Engineering & roof/Air Handler				20,000	155,000
Town House - Replace Windows			376,250		
Turnout Gear				75,000	
Pick-up Truck - Fire			60,000		
Chief Vehicle / Cruisers	34,424		48,700	97,400	48,700
DVR - Dept Surveillance	3,300				
Fingerprinting Device		19,200			
Tasers	1,440	1,440	1,440	1,440	1,440
Weapons (Rifle Replacements)		15,530			
Cab & Hooklift Chassisw Dump & sander	215,000				
Cab & Chassis use old sander					150,000
10 wheel dump	200,000				
Large Truck & Equipment Body Work	10,000		10,000	10,000	10,000
Toolcat Multipurpose W Attachments		65,000			
DPW Metal Mechanical and Storage Bldg		38,000			
2 Utility Cart (Grounds & Transfer Station)			42,000		
Trailer for Transfer Station			52,000		55,000
1-ton Dump Diesel (Cemetery)					55,000
Street Sweeper		230,000			
Cat Backhoe; Plows - 6 Wheel and 10 Wheel			50,000	245,000	
Sidewald Tractor w/ attachments			140,000		
Road Maintenance	250,000	250,000	350,000	400,000	400,000
Phone System		35,000			
Replace/Upgrade fuel tanks and pumps			250,000		
Diesel Cab		55,000			
Utility/Service Diesel	54,000			55,000	
Hosmer Pump Station - New roof	30,000				
Update 2009 Master Plan					75,000
Boat - Fire	9,000				
Ambulance				225,000	
Jaws of Life		25,000			
New Command Vehicle - Fire		50,000			
Mobile Radios Comm Trailer		16,440			
Utility Cart Cemetery (replace pick-up)				20,000	
Appraisal Services		50,000			
	863,514	863,610	1,788,390	1,353,840	950,140

NOTE: Some items are Non Tax Levy Funded (Water, Overlay, etc)

School Capital Plan

	Amount	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
FINN ELEMENTARY SCHOOL							
Gym floor sanding to natural	\$20,000		\$20,000				
New split system for server room	\$20,000	\$20,000					
Mechanical Systems Rooftops	\$50,000			\$50,000			
Boilers	\$325,000				\$325,000		
Motorized Bleacher Mover	\$7,000	\$7,000					
Finn capital total	\$422,000	\$27,000	\$20,000	\$50,000	\$325,000	\$0	\$0
WOODWARD ELEMENTARY SCHOOL							
Addnl drainage behind building	\$15,000				\$15,000		
New carpeting in carpeted areas	\$25,000						\$25,000
Landscaping and walkway- rear	\$30,000				\$30,000		
Gym floor sanding to natural	\$15,000				\$15,000		
Auto Scrubber and Burnisher	\$15,000	\$15,000					
Woodward capital total	\$100,000	\$15,000	\$0	\$0	\$60,000	\$0	\$25,000
NEARY ELEMENTARY SCHOOL							
Roofing repairs/replacement	\$20,000	\$20,000					
Patch and repair the parking lot	\$125,000	\$75,000		\$50,000			
Carpet replacement in all areas	\$75,000	\$75,000					
New ceiling UV's in hallways	\$40,000		\$40,000				
Replace hot water circ. pumps	\$12,000				\$12,000		
Modular classrooms repair/remove	\$25,000					\$25,000	
Septic system	\$40,000						\$40,000
Weatherization	\$20,000	\$20,000					
Neary capital total	\$357,000	\$190,000	\$40,000	\$50,000	\$12,000	\$25,000	\$40,000
TROTTIER MIDDLE SCHOOL							
Replace floor in cafeteria	\$40,000	\$40,000					
Roofing replacement over time	\$150,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Replace classroom floors	\$20,000	\$20,000					
Outside basketball court replmnt	\$25,000		\$25,000				
Auditorium lighting system	\$175,000	\$175,000					
Track resurfacing	\$150,000				\$150,000		
Split A/C for server room	\$20,000	\$20,000					
Parking lot driveway repairs	\$75,000			\$75,000			
Motorized Bleacher Mover	\$7,000	\$7,000					
Trottier capital total	\$662,000	\$287,000	\$50,000	\$100,000	\$175,000	\$25,000	\$25,000
	Capital totals	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
	Annual totals	\$519,000	\$110,000	\$200,000	\$572,000	\$50,000	\$90,000

5-Year Financial Outlook

	2014	2015	2016	2017	2018	2019	2020
	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
LEVY							
Prior Year Levy Limit	32,788,706	34,482,049	36,277,242	37,609,173	39,224,402	40,655,012	42,096,387
2 ½ % Allowed	819,719	862,051	906,931	940,229	980,610	1,016,375	1,052,410
New Growth	873,625	933,141	425,000	675,000	450,000	425,000	400,000
Capital Exclusion Debt	1,703,916	1,563,838	1,441,257	1,342,619	773,651	(96,768)	349,867
LEVY LIMIT	36,185,965	37,841,080	39,050,430	40,567,021	41,428,663	41,999,619	43,898,664
REVENUE							
Local Receipts	2,960,000	3,100,000	3,300,000	3,300,000	3,366,000	3,433,320	3,501,986
Water Receipts	1,559,195	1,619,755	1,628,046	1,553,264	1,553,264	1,553,264	1,553,264
Net Local Aid	2,951,734	3,073,659	3,023,542	3,084,013	3,176,533	3,287,712	3,402,782
School Reimburse.	2,204,304	2,204,304	2,204,304	2,204,304	2,204,304	2,204,304	1,453,738
Other funds, CPA, etc	1,111,689	1,461,381	1,056,595	802,685	789,611	789,611	789,611
Overlay Surplus	278,700	125,000	133,094	125,000	125,000	125,000	125,000
Free Cash	1,739,153	1,345,561	1,592,138	1,200,000	1,200,000	1,200,000	1,100,000
TOTAL REVENUE	12,804,775	12,929,660	12,937,719	12,269,266	12,414,712	12,593,211	11,926,381
EXPENSES							
General Government	9,011,353	9,338,705	9,706,055	9,997,237	10,297,154	10,631,811	10,950,766
Water & Water Debt	1,554,208	1,552,555	1,544,046	1,553,264	1,553,264	1,553,264	1,553,264
Local Schools	17,671,992	18,271,104	18,908,748	19,476,010	20,060,291	20,712,250	21,333,618
Algonquin	6,982,083	7,417,669	7,804,909	8,195,154	8,481,985	8,778,854	9,086,114
Assabet/Norfolk Agric.	299,922	281,067	204,805	258,901	263,579	268,346	273,203
Benefits & Insurances	6,014,540	5,962,602	6,179,815	6,519,705	6,878,289	7,187,812	7,511,263
OPEB Trust Funding	50,000	272,500	250,000	300,000	300,000	300,000	300,000
Annual Overlay	316,852	332,035	335,000	335,000	335,000	335,000	335,000
CPA Projects	355,721	731,125	493,682	493,682	493,682	493,682	493,682
Debt Service	3,597,272	3,457,928	3,330,910	3,201,797	2,767,411	2,237,971	2,237,971
Capital Articles	1,540,964	1,150,900	863,514	1,040,260	1,203,700	1,597,400	1,210,200
Budget Articles	177,755	100,000	170,276	145,000	145,000	145,000	145,000
Offsets, Legal Sett.	21,824	27,707	243,274	243,274	243,274	243,274	242,000
TOTAL EXPENSES	47,594,486	48,895,897	50,035,034	51,759,284	53,022,628	54,484,664	55,672,081
BALANCE	1,396,254	1,874,843	1,953,115	1,077,003	820,747	108,166	152,965

DEBT SERVICE – PRINCIPAL & INTEREST

Project	Amount Authorized	Date Bonded	Years	Maturity Date	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
MWRA Title V	199,807	04/29/1999	20	02/01/2017	11,100	11,100	0	0	0	0
MWRA Title V	397,026	07/24/2003	20	02/01/2021	22,038	22,038	22,038	22,038	22,038	22,487
MWRA Title V	51,493	11/23/2004	20	08/01/2024	2,607	2,607	2,607	2,607	2,607	2,607
MWRA Title V	300,000	12/18/2007	20	07/15/2027	15,000	15,000	15,000	15,000	15,000	15,000
MWRA Title V	250,000	06/13/2012	20	07/15/2032	12,360	12,378	12,397	12,415	12,434	12,453
Middle School	9,500,000	03/12/1998	20	03/01/2018	538,339	515,855	490,850	216,420	0	0
Finn School	9,300,000	11/24/1998	20	11/15/2018	492,125	472,569	452,125	430,844	0	0
Trottier/Finn (Apr. 13, 1998)	2,950,000	06/20/2000	19	06/15/2019	175,669	168,332	160,172	70,621	0	0
Trottier/Finn (Apr. 1, 2000)	3,185,000	06/20/2000	19	06/15/2019	192,669	184,622	175,673	77,455	0	0
School Rec. Facility	420,000	06/20/2000	19	06/15/2019	22,667	21,720	20,667	9,112	0	0
Landfill Closure	1,050,000	06/20/2000	19	06/15/2019	62,334	59,731	56,835	25,059	0	0
Trottier/Finn/Woodward	21,211,000	06/01/2003	20	05/15/2023	1,382,550	1,335,000	1,292,200	1,244,400	1,201,800	1,154,200
Land Acquisition (Chapel)	1,030,000	11/15/2006	10	11/15/2016	106,000	102,000	0	0	0	0
Land Acquisition (Chestnut Hill)	1,650,000	11/15/2006	10	11/15/2016	174,900	168,300	0	0	0	0
Land Acquisition (Chestnut Hill CPA)	1,850,000	11/15/2006	10	11/15/2016	196,100	188,700	0	0	0	0
Neary Renovations Phase 2	450,000	09/01/2008	20	09/01/2026	36,297	35,438	34,547	33,625	32,688	31,719
Neary Renovations Phase 3	626,000	09/01/2008	20	09/01/2026	50,603	49,400	48,153	46,863	45,550	44,194
Water System Improvements	885,000	09/01/2008	20	09/01/2026	71,956	70,238	68,456	66,613	64,738	62,800
Water Tank Improvements	250,000	02/15/2010	10	11/15/2019	27,813	27,281	26,688	26,031	25,344	0
Water Meter Improvements	380,000	02/15/2010	10	11/15/2019	43,988	38,194	37,363	36,444	35,481	0
Water Main Replacement	3,600,000	05/22/2015	20	05/15/1935	277,384	275,715	272,115	268,515	264,915	261,315
Fire Department Equipment	333,000	02/15/2010	10	11/15/2019	33,650	33,013	32,300	31,512	40,550	0
GROSS Debt					3,948,148	3,809,231	3,220,186	2,635,574	1,763,145	1,606,775
Reimbursed/Non Taxation Funded										
Water Tank Improvements					(27,813)	(27,281)	(26,688)	(26,031)	(25,344)	0
Water Meter Improvements					(43,988)	(38,194)	(37,363)	(36,444)	(35,481)	0
Water System Improvements					(71,956)	(70,238)	(68,456)	(66,613)	(64,738)	(62,800)
Water Main Replacement					(277,384)	(275,715)	(272,115)	(268,515)	(264,915)	(261,315)
Land Acquisition CPA					(196,100)	(188,700)	0	0	0	0
MWRA Title V					(63,105)	(63,123)	(52,042)	(52,060)	(52,079)	(52,547)
MSBA Reimbursement K-8					(2,204,304)	(2,204,304)	(2,204,304)	(2,204,304)	(1,453,738)	(919,840)
Fire Truck Reimbursements					(32,000)	(32,000)	(32,000)	(32,000)	0	0
Total Reimbursement All Sources					(2,916,650)	(2,899,555)	(2,692,968)	(2,685,967)	(1,896,295)	(1,296,502)
NET DEBT TO TOWN					1,031,499	909,676	527,219	(50,393)	(133,150)	310,273

DEBT SERVICE - PRINCIPAL/INT Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MWRA Title V	2,607	2,607	2,607	3,936	0	0	0	0	0	0
MWRA Title V	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0	0	0
MWRA Title V	12,471	12,490	12,509	12,528	12,547	12,565	12,584	12,603	12,622	12,641
Trottier/Finn/Woodward	1,112,400	1,060,900	0	0	0	0	0	0	0	0
Neary Renovations Phase 2	30,719	29,719	28,703	27,656	26,594	25,531	0	0	0	0
Neary Renovations Phase 3	42,794	41,394	39,972	38,506	37,019	30,638	0	0	0	0
Water System Improvements	60,800	58,800	56,769	49,781	47,869	45,956	0	0	0	0
Water Main Replacement	255,915	250,515	243,315	237,915	232,515	227,115	222,435	217,755	213,075	207,675
GROSS Debt	1,532,706	1,471,425	398,875	385,322	371,544	356,805	250,019	230,358	225,697	220,316
Non Taxation Funded										
Water System Improvements	(60,800)	(58,800)	(56,769)	(49,781)	(47,869)	(45,956)	0	0	0	0
Water Main Replacement	(255,915)	(250,515)	(243,315)	(237,915)	(232,515)	(227,115)	(222,435)	(217,755)	(213,075)	(207,675)
MWRA Title V	(30,078)	(30,097)	(30,116)	(31,464)	(27,547)	(27,565)	(27,584)	(12,603)	(12,622)	(12,641)
MSBA Reimbursement K-8	(917,887)	(915,884)	0	0	0	0	0	0	0	0
Total Non Tax All Sources	(1,264,680)	(1,255,296)	(330,200)	(319,160)	(307,931)	(300,636)	(250,019)	(230,358)	(225,697)	(220,316)
NET DEBT TO TOWN	268,026	216,129	68,675	66,162	63,613	56,169	0	0	0	0

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
114 Moderator	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time Salaries	0	50	50	50	0.00%
51000-51990 Salaries and Wages	0	50	50	50	0.00%
57300 Dues & Memberships	20	20	25	25	0.00%
52000-58990 Other Charges and Expenses	20	20	25	25	0.00%
TOTAL MODERATOR	20	70	75	75	0.00%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
121 Elected Board of Selectmen	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries, Part-Time	2,400	4,000	4,000	4,000	0.0%
51000-51990 Salaries and Wages	2,400	4,000	4,000	4,000	0.0%
TOTAL ELECTED BD. OF SELECTMEN	2,400	4,000	4,000	4,000	0.0%

FISCAL YEAR 2017 122 Board of Selectmen	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	304,782	315,395	313,606	334,720	6.73%
51300 Salaries Overtime	0	935	0	0	0.00%
51450 Longevity	2,200	2,200	2,500	2,600	4.00%
51460 Deferred Comp/Insurance				10,800	100.00%
51940 Mileage Stipend	3,500	3,500	3,500	4,000	14.29%
51000-51990 Salaries and Wages	310,482	322,030	319,606	352,120	10.17%
52100 Electricity	0	0	0	0	0.00%
52110 Heat	0	0	0	0	0.00%
52300 Water-Domestic	333	191	350	350	0.00%
52450 Maint. Communication Lines	0	750	0	0	0.00%
52460 Repairs & Maint. Office Equip.	3,042	3,366	4,550	4,550	0.00%
53020 Management Consulting-EAP	2,900	2,900	2,900	2,900	0.00%
53070 Employee Training Seminars	1,239	4,225	2,710	2,930	8.12%
53100 Advertising	192	77	200	200	0.00%
53410 Telephone-Communication	0	0	0	0	0.00%
53420 Postage	24,351	14,062	26,000	16,000	-38.46%
53430 Wireless Phones	0	0	0	0	0.00%
53440 Printing	2,185	3,561	2,400	2,400	0.00%
53880 Misc. Contracted Services	2,743	4,244	5,450	5,450	0.00%
54210 Photocopying Supplies	1,368	1,624	4,500	4,500	0.00%
54220 Other Office Supplies	1,534	1,020	1,000	1,000	0.00%
54900 Food/Employee Recognition	70	700	1,500	1,000	-33.33%
55470 Miscellaneous-Other Charges	36	3,607	0	500	100.00%
57100 In-State Travel	1,725	2,571	1,775	3,250	83.10%
57200 Out-of-state Travel	0	0	1,400	1,400	0.00%
57300 Dues & Memberships	2,980	3,549	3,959	4,259	7.58%
52000-58990 Other Charges and Expenses	44,698	46,446	58,694	50,689	-13.64%
TOTAL BOARD OF SELECTMEN	355,180	368,476	378,300	402,809	6.48%

FISCAL YEAR 2017 131 Advisory Committee	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
53880 Misc Contracted Services	0	0	0	1,000	100.00%
54210 Photocopying Office Supplies	72	0	30	30	0.00%
57300 Dues & Memberships	176	276	276	276	0.00%
52000-58990 Other Charges and Expenses	248	276	306	1,306	326.80%
TOTAL ADVISORY COMMITTEE	248	276	306	1,306	326.80%

FISCAL YEAR 2017 132 Reserve Fund	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
57840 Reserve Fund Appropriation	27,584	150,000	150,000	150,000	0.00%
52000-58990 Other Charges and Expenses	27,584	150,000	150,000	150,000	0.00%
TOTAL RESERVE FUND	27,584	150,000	150,000	150,000	0.00%

FISCAL YEAR 2017 135 Town Accountant	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries Full-time	125,338	129,495	135,466	140,806	3.94%
51450 Longevity	400	600	600	1,100	83.33%
51000-51990 Salaries and Wages	125,738	130,095	136,066	141,906	4.29%
53070 Employee Training Seminars	976	530	895	895	0.00%
54200 Stationery paper, forms	0	0	0	0	0.00%
54220 Other Office Supplies	384	1,001	500	500	0.00%
57100 In-State Travel	1,155	730	1,155	1,155	0.00%
57300 Dues & Memberships	155	327	155	155	0.00%
52000-58990 Other Charges and Expenses	2,670	2,588	2,705	2,705	0.00%
TOTAL TOWN ACCOUNTANT	128,408	132,683	138,771	144,611	4.21%

FISCAL YEAR 2017 136 Audit	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
53080 Auditing, Prof & Technical	23,000	23,500	24,000	24,700	2.92%
53081 GASB Required Prof. Tech.	2,249	0	6,850	0	-100.00%
52000-58990 Other Charges and Expenses	25,249	23,500	30,850	24,700	-19.94%
TOTAL AUDIT	25,249	23,500	30,850	24,700	-19.94%

FISCAL YEAR 2017 140 Elected Board of Assessors	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51110 Salaries Part-time	2,250	2,250	2,250	2,250	0.00%
51000-51990 Salaries and Wages	2,250	2,250	2,250	2,250	0.00%
TOTAL ELECTED BD. OF ASSESSORS	2,250	2,250	2,250	2,250	0.00%

FISCAL YEAR 2017 141 Assessors	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	145,081	149,802	157,360	157,942	0.37%
51110 Salaries Part-time	0	0	0	0	0.00%
51450 Longevity	1,450	1,700	1,700	700	-58.82%
51000-51990 Salaries and Wages	146,531	151,502	159,060	158,642	-0.26%
52540 Computer Software Service & Sup.	3,000	3,200	3,300	6,800	106.06%
53020 Management Consulting	13,400	16,095	15,000	17,000	13.33%
53070 Employee Training Seminars	1,577	1,621	1,050	1,300	23.81%
53100 Advertising Prof Tech	0	0	270	0	-100.00%
53860 Deeds & Plans	150	154	300	300	0.00%
54220 Other Office Supplies	544	1,244	1,200	1,200	0.00%
55930 Other Supplies-Assessors	3,554	3,013	4,200	4,200	0.00%
57100 In-State Travel	3,042	2,450	2,600	2,600	0.00%
57300 Dues & Memberships	983	633	740	740	0.00%
58500 Additional Equipment	0	0	0	0	0.00%
52000-58990 Other Charges and Expenses	26,250	28,410	28,660	34,140	19.12%
TOTAL ASSESSORS	172,781	179,912	187,720	192,782	2.70%

FISCAL YEAR 2017 145 Treasurer/Collector	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	167,371	162,204	188,005	186,404	-0.85%
31300 Salaries, Overtime	0	1,071	0	0	0.00%
51450 Longevity	1,600	1,200	1,200	600	-50.00%
51000-51990 Salaries and Wages	168,971	164,475	189,205	187,004	-1.16%
53000 Medical	0	70	0	0	0.00%
53070 Employee Training Seminars	980	5,353	800	800	0.00%
53100 Advertising	458	363	0	0	0.00%
53880 Misc Contracted Services	6,573	4,935	5,792	5,665	-2.19%
54220 Other Office Supplies	763	2,361	1,475	1,480	0.34%
57100 In-State Travel	193	54	375	375	0.00%
57300 Dues & Memberships	350	270	410	415	1.22%
57800 Bonds	1,222	846	1,250	1,250	0.00%
52000-58990 Other Charges and Expenses	10,539	14,253	10,102	9,985	-1.16%
TOTAL TREASURER/COLLECTOR	179,510	178,728	199,307	196,989	-1.16%

FISCAL YEAR 2017 151 Legal	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
53090 Legal Services Professional	95,000	80,833	95,000	95,000	0.00%
52000-58990 Other Charges and Expenses	95,000	80,833	95,000	95,000	0.00%
TOTAL LEGAL	95,000	80,833	95,000	95,000	0.00%

FISCAL YEAR 2017 152 Personnel Board	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51900 Tuition Reimbursement - SAP	0	0	5,000	5,000	0.00%
51000-51990 Salaries and Wages	0	0	5,000	5,000	0.00%
53020 Training & Consulting	2,337	20,652	8,000	8,000	0.00%
53070 Employee Training (MMPA)	5,309	939	2,220	2,220	0.00%
57300 Dues & Memberships (MMPA)	380	385	400	400	0.00%
52000-58990 Other Charges and Expenses	8,026	21,976	10,620	10,620	0.00%
TOTAL PERSONNEL BOARD	8,026	21,976	15,620	15,620	0.00%

FISCAL YEAR 2017 153 Special Legal Counsel	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
53090 Legal Professional	25,881	22,045	55,000	55,000	0.00%
52000-58990 Other Charges and Expenses	25,881	22,045	55,000	55,000	0.00%
TOTAL SPECIAL LEGAL COUNSEL	25,881	22,045	55,000	55,000	0.00%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
155 Management Information Systems	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
20 GEOGRAPHIC INFORMATION SYS.					
52540 Computer Services	0	1,500	12,100	12,100	0.00%
53070 Employee Training Seminars	0	0	0	0	0.00%
53110 Data Processing	0	0	4,000	4,000	0.00%
53880 Contracted Services	14,000	9,784	7,500	7,500	0.00%
55840 Computer Supplies	1,344	960	2,000	2,000	0.00%
58500 New Equipment	1,516	6,875		6,000	0.00%
52000-58990 Other Charges and Expenses	16,860	19,119	31,600	31,600	0.00%
Total Geographic Information Systems	16,860	19,119	31,600	31,600	0.00%
21 OTHER INFORMATION SYSTEMS					
51110 Salaries	4,000	5,000	5,000	90,000	1700.00%
51000-51990 Salaries and Wages	4,000	5,000	5,000	90,000	1700.00%
52540 Computer Services	131,921	139,072	135,885	77,436	-43.01%
53880 Contracted Services	0	12,837	0	0	0.00%
55840 Computer Supplies	1,205	2,209	4,100	4,350	6.10%
58700 Replacement Equipment	15,409	33,868	32,255	34,775	7.81%
52000-58990 Other Charges and Expenses	148,535	187,987	172,240	116,561	-32.33%
Total Other Information Systems	152,535	192,987	177,240	206,561	16.54%
TOTAL MANAGEMENT INFO SYS.	169,395	212,105	208,840	238,161	14.04%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
159 Other Operation Support	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
52100 Electricity	213,273	214,104	212,368	222,160	4.61%
52110 Heat	78,897	78,745	89,582	85,125	-4.98%
53410 Telephone-Communication	15,703	18,036	18,023	17,740	-1.57%
53430 Wireless Phones	10,833	10,654	12,313	12,376	0.51%
52000-58990 Other Charges and Expenses	318,705	321,538	332,286	337,400	1.54%
TOTAL OTHER OPERATION SUPP.	318,705	321,538	332,286	337,400	1.54%

FISCAL YEAR 2017 161 Town Clerk	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries Full-time	94,519	99,190	98,307	139,239	41.64%
51110 Salaries Part-time	46,467	35,575	49,298	0	
51200 Temporary Positions	17,101	15,758	11,704	29,051	148.21%
51300 Overtime	2,434	1,628	1,023	4,067	297.56%
51450 Longevity	600	1,000	1,000	400	-60.00%
51000-51990 Salaries and Wages	161,121	153,152	161,332	172,757	7.08%
52460 Repairs & Maint. Office Equip.	200	3,513	200	500	150.00%
53070 Employee Training Seminars	994	1,255	2,600	8,200	215.38%
53150 Storage of Microfilm	0	0	3,000	0	-100.00%
53430 Wireless Phones	0	0	0	0	0.00%
53440 Printing Street Listing (Census)	6,280	7,427	6,000	6,305	5.08%
53880 Misc. Contracted Services	7,110	6,839	8,800	17,740	101.59%
54220 Other Office Supplies	561	1,817	800	40,243	4930.38%
54900 Food Service	1,439	1,514	1,100	1,950	77.27%
55880 Animal Control Other Supplies	456	451	500	3,810	662.00%
57100 In State Travel	263	308	525	716	36.29%
57300 Dues & Memberships	125	125	150	275	83.33%
57400 Bonds	100	175	100	350	250.00%
52000-58990 Other Charges and Expenses	17,530	23,421	23,775	80,089	236.86%
TOTAL TOWN CLERK	178,651	176,573	185,107	252,846	36.59%
Elected Town Clerk budget (160), Town Clerk budget (161) & Elections and Registration budget (162) are now combined into Town Clerk budget (161,					

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
171 Conservation Commission	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
5110 Salaries Full-time	32,496	41,172	41,602	48,774	17.24%
51300 Overtime	147	0	0	0	0.00%
51450 Longevity	400	600	600	600	0.00%
51000-51990 Salaries and Wages	33,043	41,772	42,202	49,374	16.99%
53070 Employee Training Seminars	690	0	600	1,000	66.67%
53100 Advertising	0	0	75	150	100.00%
53840 Cons Props, Access., Maint, & Steward.	4,443	3,500	4,700	8,500	80.85%
54220 Other Office Supplies	72	121	150	200	33.33%
57300 Dues & Memberships	770	790	810	850	4.94%
57850 Recording Instruments	75	0	75	75	0.00%
52000-58990 Other Charges and Expenses	6,050	4,411	6,410	10,775	68.10%
TOTAL CONSERVATION COMMISSION	39,093	46,183	48,612	60,149	23.73%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
175 Planning Board	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	104,916	113,753	130,585	133,137	1.95%
51300 Overtime	1,239	0	0	0	0.00%
51450 Longevity	700	700	700	850	21.43%
51000-51990 Salaries and Wages	106,855	114,453	131,285	133,987	2.06%
53000 Medical	70	0	0	0	0.00%
53070 Employee Training Seminars	1,830	6,072	3,520	3,520	0.00%
53100 Advertising	496	545	1,000	1,000	0.00%
53880 Misc. Contracted Services	0	2,905	3,000	3,000	0.00%
54200 Stationery paper, forms	272	0	100	100	0.00%
54220 Other Office Supplies	1,130	1,201	300	350	16.67%
55830 Other Supplies	0	48	0	0	0.00%
57100 In-State Travel	649	1,064	450	500	11.11%
57200 Out-of-State Travel	0	231	300	300	0.00%
57300 Dues & Memberships	4,332	255	4,810	6,155	27.96%
52000-58990 Other Charges and Expenses	8,779	12,320	13,480	14,925	10.72%
TOTAL PLANNING BOARD	115,634	126,773	144,765	148,912	2.86%

FISCAL YEAR 2017 176 Zoning Board Of Appeals	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	10,538	9,205	9,209	13,770	49.53%
51300 Overtime	291	0	0	0	0.00%
51000-51990 Salaries and Wages	10,829	9,205	9,209	13,770	49.53%
53070 Employee Training	60	65	250	250	0.00%
53100 Advertising	0	0	500	100	-80.00%
53880 Contracted Services	0	2,850	2,000	3,000	50.00%
54200 Stationary	0	90	0	0	0.00%
54220 Other Office Supplies	20	176	300	300	0.00%
52000-58990 Other Charges and Expenses	80	3,181	3,050	3,650	19.67%
TOTAL ZONING BOARD OF APPEALS	10,909	12,387	12,259	17,420	42.10%

FISCAL YEAR 2017 177 Open Space	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
53070 Employee Training Prof. & Tech.	96	250	250	250	0.00%
54220 Other Office Supplies	0	0	350	850	142.86%
55100 Education Supplies	0	0	400	400	0.00%
52000-58990 Other Charges and Expenses	96	250	1,000	1,500	50.00%
TOTAL OPEN SPACE	96	250	1,000	1,500	50.00%

FISCAL YEAR 2017 182 Economic Development Committee	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51110 Salaries - Part Time	0	0	19,760	20,544	3.97%
51000-51990 Salaries and Wages	0	0	19,760	20,544	3.97%
53440 Printing Services	0	0	12,300	6,400	-47.97%
53800 Other Contracted Services	0	4,310	2,865	7,065	146.61%
54210 Other Office Supplies	0	102	0	700	100.00%
57100 In-State Travel	0	0	750	500	-33.31%
57300 Dues & Memberships	0	375	300	955	218.33%
52000-58990 Other Charges and Expenses	0	4,788	16,215	15,621	-3.67%
TOTAL ECONOMIC DEV. COMMITTEE	0	4,788	35,975	36,164	0.53%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
192 Public Buildings & Properties Maint.	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries - Full Time	249,657	255,778	270,458	282,134	4.32%
51110 Salaries - Part Time	36,336	37,202	38,689	39,661	2.51%
51300 Overtime	1,159	2,850	250	500	100.00%
51450 Longevity	2,700	3,100	2,700	1,900	-29.63%
51930 Uniform Allowance	0	0	0	0	0.00%
51950 Stipends	0	0	0	3,915	
51000-51990 Salaries and Wages	289,852	298,930	312,097	328,110	5.13%
52100 Electricity	0	0	0	0	0.00%
52110 Heat	0	0	0	0	0.00%
52300 Water	330	284	500	500	0.00%
52400 Building Maintenance & Repairs	108,189	56,636	108,730	22,458	-79.35%
52420 Vehicle Maintenance	1,342	3,386	500	1,500	200.00%
52540 Software & Licenses	0	2,400	2,500	2,500	0.00%
52840 Equipment Rentals	0	1,911	0	2,500	0.00%
52930 Refuse Disposal	0	7,216	0	7,500	0.00%
52940 Septic System Pumping	6,158	4,127	6,750	4,370	-35.26%
53070 Employee Training	207	724	1,200	1,750	45.83%
53100 Advertising	1,101	113	900	500	-44.44%
53400 Telephone Communications	0	1,003	0	1,100	0.00%
53430 Wireless Communications	0	0	0	0	0.00%
53880 Contracted Services	0	38,027	0	63,409	0.00%
54220 Office Supplies	3,658	1,279	500	1,000	100.00%
54500 Custodial Supplies	12,655	4,532	9,000	9,000	0.00%
54900 Food and Food Service Supplies	334	0	0	0	0.00%
55410 Small Tools	0	5,140	0	2,500	0.00%
55420 Service Supplies	0	7,006	0	5,771	0.00%
55850 Uniforms	377	431	500	3,000	500.00%
57100 In-State Travel	1,885	1,547	1,500	1,500	0.00%
57300 Dues & Memberships	335	310	300	300	0.00%
58500 Additional Equipment	0	250	0	3,000	0.00%
52000-58990 Other Charges and Expenses	136,571	136,321	132,880	134,158	0.96%
TOTAL PUBLIC BLDGS & PROP MAINT.	426,423	435,251	444,977	462,268	3.89%

FISCAL YEAR 2017 210 Police Department	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	1,106,134	1,204,904	1,258,928	1,327,373	5.44%
51110 Part-time/Reserve Off. Salaries	18,763	33,115	26,232	20,295	-22.63%
51300 Overtime	173,382	119,308	150,000	153,000	2.00%
51430 Shift Differential	18,316	19,886	16,464	24,449	48.50%
51440 Educational Incentive	11,211	15,844	16,500	27,500	66.67%
51450 Longevity	2,550	3,150	3,250	4,050	24.62%
51530 Holiday Pay	31,398	32,798	50,734	52,503	3.49%
51540 Court Duty	8,373	9,716	9,135	9,410	3.01%
51910 Career Incentive-Quinn Bill	98,489	93,847	97,364	83,200	-14.55%
51950 Stipends-Specialty Pay,Defibrillator	12,818	12,068	12,180	11,120	-8.70%
51951 Officer In Charge	2,551	2,939	2,876	2,876	0.00%
51000-51990 Salaries and Wages	1,483,985	1,547,574	1,643,663	1,715,776	4.39%
52300 Non-Energy Utilities - Water	131	152	260	260	0.00%
52540 Computer Repairs & Maintenance	18,127	16,186	18,972	20,900	10.16%
52560 Radio Repair & Maintenance	571	0	1,100	1,100	0.00%
53000 Medical, Prof & Technical	820	1,035	1,992	1,992	0.00%
53070 Employee Training, Meetings	9,837	9,165	10,990	10,990	0.00%
53100 Advertising	773	0	770	770	0.00%
53410 Data Process line-Sprint	2,299	2,984	3,480	3,480	0.00%
53420 Postage	990	1,249	1,110	1,110	0.00%
53820 Laundry Cleaning Other Services	18	0	0	0	0.00%
53880 Misc. Contracted Services	41,161	8,338	7,500	7,500	0.00%
54200 Stationery paper, forms	4,726	4,997	5,000	5,000	0.00%
54220 Other Supplies	2,334	8,586	3,000	3,000	0.00%
54820 Vehicle Supplies	4,916	3,866	5,540	5,540	0.00%
54850 Vehicle Maintenance & Parts	9,425	8,569	8,400	8,400	0.00%
54900 Food Service & Supplies	992	566	1,000	1,000	0.00%
55000 Medical Supplies	600	1,097	1,000	1,000	0.00%
55820 Ammunition	0	0	10,000	10,000	0.00%
55830 Subscriptions	1,229	934	1,420	1,420	0.00%
55850 Uniforms	20,190	21,130	20,525	22,250	8.40%
57100 In State Travel	1,477	1,213	1,200	1,200	0.00%
57200 Out-of-State Travel	0	1,327	1,543	1,543	0.00%
57300 Dues & Memberships, other	3,137	3,630	1,875	1,875	0.00%
58500 New Equipment	4,355	5,707	5,100	5,100	0.00%
58700 Replacement Equipment	7,869	33,552	9,500	8,000	-15.79%
52000-58990 Other Charges and Expenses	135,976	134,282	121,277	123,430	1.78%
TOTAL POLICE DEPARTMENT	1,619,961	1,681,856	1,764,940	1,839,206	4.21%

FISCAL YEAR 2017 220 Fire Department	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	1,202,199	1,343,688	1,414,136	1,421,059	0.49%
51110 Part-time Salaries (call personnel)	12,066	9,396	15,740	15,740	0.00%
51300 Overtime	295,659	242,961	196,252	221,901	13.07%
51410 Hoilday Pay	0	20,547	5,834	14,503	148.59%
51440 Education Incentive	800	800	800	800	0.00%
51450 Longevity	10,147	10,176	8,700	8,600	-1.15%
51530 Standard Holidays	33,442	4,734	0	0	0.00%
51900 Tuition Reimbursement	0	0	3,850	3,850	0.00%
51950 Stipends	67,258	93,095	117,138	117,138	0.00%
51960 EMT Recertification Fees	2,035	1,070	3,400	2,275	-33.09%
51000-51990 Salaries and Wages	1,623,606	1,726,467	1,765,850	1,805,866	2.27%
52300 Non-Energy Utilities - Water	812	880	1,000	1,000	0.00%
52420 Vehicle Maintenance & Repair	40,286	33,630	35,000	38,645	10.41%
52470 Medical Equip. Repair Maint.	2,631	2,752	3,100	3,856	24.39%
52540 Computer Repairs & Maintenance	6,848	5,208	9,827	9,949	1.24%
52560 Radio repair Maintenance	1,620	1,333	1,800	1,800	0.00%
52590 Fire Rescue Repair Maintenance	5,290	6,972	8,370	8,370	0.00%
53000 Medical, Professional & Technical	1,845	1,445	1,000	1,600	60.00%
53070 Employee Training Seminars	2,879	4,630	4,520	10,000	121.24%
53100 Advertising	474	534	820	820	0.00%
53120 Public Safety Prof. & Technical	490	640	450	450	0.00%
53410 Data Process line, Communications	1,793	1,796	1,800	1,800	0.00%
53430 Wireless Phones	1,594	1,920	3,360	3,360	0.00%
53440 Printing	50	0	500	500	0.00%
53880 Contracted Services	22,616	25,775	24,620	27,711	12.55%
54220 Other Office Supplies	2,940	2,501	2,858	2,858	0.00%
54510 Bedding & Linen Custodial Supplies	175	241	150	200	33.33%
54820 Batteries, Vehicular Supplies	956.49	380	500	0	-100.00%
54830 Tires, Vehicular Supplies	1,819	4,332	2,800	0	-100.00%
52840 Motor Oil Lube, Vehicle Supplies	280	70	500	0	-100.00%
54850 Parts, Accessories, Vehicle Supplies	10,551	8,987	8,800	8,800	0.00%
54900 Food & Food Service Supplies	535	962	1,400	1,400	0.00%
55000 Medical & Surgical Supplies	21,460	25,342	21,900	23,000	5.02%
55800 Firefighting Other Supplies	4,696	2,813	2,800	3,500	25.00%
55830 Magazines, Other Supplies	1,205	1,286	2,372	2,467	4.01%
55850 Uniforms, Other Supplies	6,983	7,616	9,202	9,202	0.00%
55855 Uniform Allowance Reimb.	15,680	16,701	16,900	16,800	-0.59%
57100 In-State Travel	17	41	25	25	0.00%

FISCAL YEAR 2017 220 Fire Department	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
57200 Out of State Travel	0	12	0	0	0.00%
57300 Dues & Memberships	2,841	4,196	4,530	4,530	0.00%
58700 Replacement Equipment	1,011	5,995	6,000	6,000	0.00%
52000-58990 Other Charges and Expenses	160,378	168,988	176,904	188,643	6.64%
TOTAL FIRE DEPARTMENT	1,783,984	1,895,454	1,942,754	1,994,509	2.66%

FISCAL YEAR 2017 241 Building Department	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	89,309	101,991	105,462	108,969	3.33%
51110 Salaries, Part-Time	2,863	0	0	17,550	100.00%
51450 Longevity	0	0	0	0	0.00%
51930 Uniform Allowance	0	0	0	0	0.00%
51000-51990 Salaries and Wages	92,172	101,991	105,462	126,519	19.97%
53000 Medical	140	0	0	0	0.00%
53070 Employee Training Seminars	1,718	985	1,200	1,500	25.00%
53100 Advertising	1,063	0	0	0	0.00%
53430 Telephone-Communication	0	0	0	0	0.00%
53880 Contracted Services	6,375	2,215	600	4,800	700.00%
54200 Stationary	0	527	0	0	0.00%
54220 Other Office Supplies	633	703	600	600	0.00%
54850 Parts Vehicular Supplies	719	115	1,000	1,000	0.00%
55100 Educational Supplies	0	0	600	600	0.00%
55910 Building Other Supplies	900	203	450	450	0.00%
57100 In-State Travel	1,306	1,534	1,150	1,200	4.35%
57300 Dues & Memberships	135	429	300	425	41.67%
52000-58990 Other Charges and Expenses	12,989	6,712	5,900	10,575	79.24%
TOTAL BUILDING DEPARTMENT	105,161	108,703	111,362	137,094	23.11%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
291 Civil Defense	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time salaries	926	926	926	926	0.00%
51950 Stipends	2,000	2,000	2,000	3,800	90.00%
51000-51990 Salaries and Wages	2,926	2,926	2,926	4,726	61.52%
53880 Misc. Contracted Services	5,430	5,288	5,664	5,664	0.00%
53430 Wireless Phones	0	0	0	0	0.00%
54220 Other Office Supplies	250	249	250	250	0.00%
54800 Gasoline Vehicular Supplies	0	0	500	500	0.00%
57300 Dues & Memberships	0	0	50	50	0.00%
52000-58990 Other Charges and Expenses	5,680	5,538	6,464	6,464	0.00%
TOTAL CIVIL DEFENSE	8,606	8,464	9,390	11,190	19.17%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
292 Animal Control Officer & Animal Insp.	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53830 Animal Control, other services	180	180	180	180	0.00%
53880 Contracted Services	27,556	27,556	28,383	27,832	-1.94%
54220 Other Office Supplies	0	144	200	200	0.00%
52000-58990 Other Charges and Expenses	27,736	27,880	28,763	28,212	-1.92%
TOTAL ANIMAL CON. & ANIMAL INSP.	27,736	27,880	28,763	28,212	-1.92%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY2017	PERCENT
400, 420 DPW - Highway, Cemetery, Tree	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	700,137	642,847	654,511	649,097	-0.83%
51200 Salaries & Wages Temporary	13,551	9,310	43,440	46,000	5.89%
51300 Overtime	121,109	145,180	112,603	122,361	8.67%
51450 Longevity	8,400	8,100	6,950	6,850	-1.44%
51470 Stand By	15,429	15,600	15,600	15,600	0.00%
51950 Stipends	4,550	5,025	14,550	14,050	-3.44%
51000-51990 Salary and Wages	863,176	826,062	847,654	853,957	0.74%
52110 Heat	457	99	0	0	0.00%
52300 Water	1,414	2,241	2,275	2,900	27.47%
52320 Water Irrigation	12,870	13,159	12,750	12,500	-1.96%
52400 Building Maintenance	2,554	6,369	3,750	3,750	0.00%
52420 Equipment Repair Vehicle	9,060	10,134	4,000	5,000	25.00%
52430 Traffic Signal Maintenance	5,950	24,765	8,000	10,000	25.00%
52460 Equipment Repair Office	256	1,164	500	400	-20.00%
52500 Equipment Repairs Construction	30,111	19,249	8,000	14,000	75.00%
52530 Pavement Markings (Contract)	11,810	11,183	15,000	12,000	-20.00%
52540 Software & Licenses	1,098	2,775	1,250	2,000	60.00%
52560 Radio Repairs	797	1,635	400	1,200	0.00%
52580 Grounds Maintenance Contract	130,945	164,037	160,000	167,000	4.38%
52810 Uniform Rental	7,463	7,735	7,600	7,600	0.00%
52830 PORT-O-LETS	5,621	5,943	6,000	6,000	0.00%
52840 Equipment Rental	3,353	6,869	3,500	3,500	0.00%
52910 Snow Removal - Contract	78,323	162,619	86,500	110,000	27.17%
52930 Refuse Disposal	225,179	209,785	230,000	210,000	-8.70%
53000 Medical and Dental	785	905	1,250	1,250	0.00%
53050 Engineering Services	35,357	17,925	15,000	56,500	276.67%
53070 Employee Training	7,549	9,578	2,650	3,050	15.09%
53100 Legal Notices	688	2,552	1,000	1,000	0.00%
53160 Tree Experts	40,140	42,006	60,000	55,000	-8.33%
53410 Data Processing Lines	551	0	0	0	0.00%
53420 Postage	0	1,378	1,300	0	-100.00%
53430 Wireless Communications	446	774	0	0	0.00%
53880 Other Purchased Services	55,579	116,618	85,000	113,140	33.11%
54220 Office Supplies Stationary	2,330	3,097	2,250	2,500	11.11%
54600 Groundskeeping Supplies	20,838	19,679	28,000	25,000	-10.71%
54800 Gasoline	93,330	101,463	100,000	100,000	0.00%
54810 Anti-Freeze	198	267	250	250	0.00%
54820 Batteries	1,141	607	750	750	0.00%
54830 Tires	3,712	3,140	3,000	3,000	0.00%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY2017	PERCENT
400, 420 DPW - Highway, Cemetery, Tree	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
54840 Oil & Lube	2,903	3,182	3,250	3,000	-7.69%
54850 Parts	42,605	49,966	42,000	45,000	7.14%
54900 Meals	1,538	2,420	1,250	1,750	40.00%
55310 Highway Paint	1,235	1,529	1,250	1,250	0.00%
55340 Gravel, Stone & Fill	5,988	6,201	12,500	9,000	-28.00%
55350 Salt and Sand	145,376	103,471	165,000	150,000	-9.09%
55370 Bituminous Concrete	2,392	9,492	12,500	10,000	-20.00%
55380 Signs	10,294	19,327	10,000	8,000	-20.00%
55390 Drainage Materials	857	1,047	5,500	2,000	-63.64%
55410 Small Tools	10,406	13,467	6,500	7,500	15.38%
55420 Service Supplies	16,392	23,210	18,250	16,000	-12.33%
55470 Miscellaneous	0	0	100	0	-100.00%
55850 Personal Protective Equipment	3,636	2,874	4,800	4,800	0.00%
56500 SUASCO	0	0	2,550	0	-100.00%
57100 In-State Travel	235	66	300	100	0.00%
57300 Dues	700	980	1,150	1,150	0.00%
58500 New Equipment	31,039	102,924	12,000	12,000	0.00%
58700 Replacement Equipment	227	10,123	7,000	6,000	-14.29%
52000-58990 Other Charges and Expenses	1,065,729	1,320,031	1,155,875	1,206,840	4.41%
TOTAL DPW - HIGHWAY, CEM., TREE	1,928,904	2,146,092	2,003,529	2,060,797	2.86%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
450 DPW - Water	ACTUAL	ACTUAL	REQUEST	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	305,950	295,012	304,225	284,962	-6.33%
51300 Overtime	14,799	27,963	16,000	22,704	41.90%
51450 Longevity	3,600	2,700	2,900	3,050	5.17%
51470 Stand By	23,263	23,440	23,840	23,840	0.00%
51950 Stipends	1,615	1,320	1,800	1,550	-13.89%
51000-51990 Salary and Wages	349,227	350,435	348,765	336,106	-3.63%
52100 Electricity	73,716	77,117	80,000	91,000	13.75%
52110 Heat	5,434	4,822	7,000	7,000	0.00%
52400 Building Maintenance	2,086	1,682	2,500	2,000	-20.00%
52420 Equipment Repair Vehicle	0	0	1,000	1,000	0.00%
52440 Meter Repairs	0	334	100	100	0.00%
52480 Pumping Station Repairs	3,049	119	13,500	13,500	0.00%
52500 Equipment Repairs Construction	0	3,673	500	500	0.00%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
450 DPW - Water	ACTUAL	ACTUAL	REQUEST	REQUEST	(+) or (-)
52540 Software & Licenses	2,426	6,226	3,500	3,500	0.00%
52810 Uniform Rental	3,067	3,499	3,000	3,400	13.33%
52840 Equipment Rental	556	9,337	750	2,500	233.33%
53050 Engineering Services	3,288	3,500	18,000	50,000	177.78%
53070 Employee Training	3,223	1,350	3,000	1,400	-53.33%
53100 Legal Notices	942	348	500	500	0.00%
53400 Telephone	701	876	750	900	20.00%
53410 Data Processing Lines	2,705	2,872	3,750	3,000	-20.00%
53420 Postage	2,194	5,998	2,200	4,000	81.82%
53430 Wireless Communications	1,044	1,369	1,500	1,500	0.00%
53880 Other Purchased Services	49,956	54,192	55,000	55,000	0.00%
54220 Office Supplies Stationary	1,091	347	1,250	1,000	-20.00%
54800 Gasoline	9,000	9,000	9,000	9,000	0.00%
54820 Batteries	0	0	250	250	0.00%
54830 Tires	0	2,933	250	250	0.00%
54850 Parts	1,324	667	2,000	1,500	-25.00%
55340 Gravel, Stone & Fill	855	2,598	1,500	1,500	0.00%
55370 Bituminous Concrete	2,162	2,602	1,000	1,500	50.00%
55410 Small Tools	2,472	92	3,000	3,000	0.00%
55420 Service Supplies	8,916	7,633	6,500	5,000	-23.08%
55430 Water Main & Fittings	0	3,717	4,000	5,000	25.00%
55440 Meters	0	4,578	5,000	5,000	0.00%
55450 Service Connections	5,861	17,288	4,500	7,500	66.67%
55460 Hydrant Repairs	11,124	26,969	6,000	10,000	66.67%
55470 Miscellaneous	41	44	100	0	-100.00%
55850 Personal Protective Equipment	2,171	878	1,650	1,650	-0.12%
55870 Subscriptions News	222	239	150	150	0.00%
56940 Purchase Water	697,714	768,478	849,873	955,000	12.37%
57300 Dues	443	413	950	500	-47.37%
58500 New Equipment	3,071	163	2,000	3,000	50.00%
58700 Replacement Equipment	75	288	1,500	2,000	33.33%
52000-58990 Other Charges & Expenses	900,930	1,026,242	1,097,023	1,253,600	14.27%
TOTAL DPW - WATER	1,250,157	1,376,677	1,445,788	1,589,706	9.95%

FISCAL YEAR 2017 510 Elected Board of Health	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY2017 REQUEST	PERCENT (+) or (-)
51110 Salaries & Wages Permanent	450	450	450	450	0.00%
51000-51990 Salaries and Wages	450	450	450	450	0.00%
TOTAL ELECTED BD. OF HEALTH	450	450	450	450	0.00%

FISCAL YEAR 2017 512 Board of Health	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	26,269	29,310	27,724	27,622	-0.37%
51110 Part-time Salaries	65,502	64,378	72,818	74,671	2.54%
51450 Longevity	200	200	200	200	0.00%
51000-51990 Salaries and Wages	91,971	93,888	100,742	102,493	1.74%
52460 Office Equipment Repair	0	192	0	1,346	100.00%
53070 Employee Training Seminars	1,520	688	920	920	0.00%
53100 Advertising	145	0	200	200	0.00%
53430 Wireless Phones	0	0	720	720	0.00%
53440 Printing Services	43	147	150	150	0.00%
53880 Contracted Services	40,585	41,820	43,032	44,552	3.53%
54220 Other Office Supplies	382	1,638	400	400	0.00%
57100 In-State Travel	1,297	1,435	1,200	1,200	0.00%
57300 Dues & Memberships	467	405	500	500	0.00%
52000-58990 Other Charges and Expenses	44,440	46,325	47,122	49,988	6.08%
TOTAL BOARD OF HEALTH	136,410	140,213	147,864	152,481	3.12%

FISCAL YEAR 2017 541 Council on Aging	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	192,020	197,773	164,125	172,304	4.98%
51110 Part-time Salaries	0	0	55,588	56,107	0.93%
51450 Longevity	1,800	1,800	1,800	1,900	5.56%
51000-51990 Salaries and Wages	193,820	199,573	221,513	230,311	3.97%
52460 Repairs & Maint. Office Equip.	819	941	1,000	1,200	20.00%
52540 Computer Repairs & Maintenance	790	802	1,700	1,700	0.00%
53070 Employee Training Seminars	745	1,730	1,850	1,850	0.00%

FISCAL YEAR 2017 541 Council on Aging	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
53400 Telephone - Communications	0	0	0	0	0.00%
53420 Postage	539	882	600	600	0.00%
53440 Printing	317	207	500	500	0.00%
53500 Recreational Activities	16,656	37,434	37,325	38,165	2.25%
53880 Contracted Services, other services	686	2,118	2,550	3,120	22.35%
54220 Other Office Supplies	327	625	600	600	0.00%
54900 Food and Food Service Supplies	145	168	250	250	0.00%
55000 Medical & Surgical Supplies	799	893	1,500	900	-40.00%
55810 Data Processing Supplies	1,444	1,275	1,650	1,650	0.00%
55840 Recreational Supplies	1,981	5,642	4,000	4,000	0.00%
57100 In State Travel	884	1,891	2,300	2,300	0.00%
57300 Dues & Memberships	0	257	300	300	0.00%
58700 Replacement Equipment	0	0	3,500	1,000	100.00%
52000-58990 Other Charges and Expenses	26,133	54,866	59,625	58,135	-2.50%
TOTAL COUNCIL ON AGING	219,953	254,438	281,138	288,446	2.60%

FISCAL YEAR 2017 542 Youth Commission	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	124,560	128,535	137,839	128,287	-6.93%
51450 Longevity	1,400	1,400	1,400	400	-71.43%
51000-51990 Salaries and Wages	125,960	129,935	139,239	128,687	-7.58%
53070 Employee Training Seminars	568	750	1,000	1,000	0.00%
53410 Data Process line, Communications	663	788	900	900	0.00%
53440 Printing	410	544	1,200	800	-33.33%
53880 Misc. Contracted Services	1,811	879	2,500	7,000	180.00%
54220 Other Office Supplies	1,628	1,601	1,000	1,500	50.00%
55840 Recreational Supplies	872	1,261	850	1,500	76.47%
57100 In State Travel	3,354	2,973	3,300	3,300	0.00%
52000-58990 Other Charges and Expenses	9,306	8,797	10,750	16,000	48.84%
TOTAL YOUTH COMMISSION	135,266	138,731	149,989	144,687	-3.53%

FISCAL YEAR 2017 543 Veterans Services	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51110 Part-time Salaries	10,000	10,000	10,000	15,000	50.00%
51000-51990 Salaries and Wages	10,000	10,000	10,000	15,000	50.00%
53070 Employee Training	100	0	100	0	-100.00%
53880 Contracted Services	0	100	0	0	0.00%
54220 Other Office Supplies	245	275	300	300	0.00%
55830 Magazines, Other Supplies	50	55	100	100	0.00%
57100 In-State Travel	377	299	450	500	11.11%
57300 Dues & Memberships	0	0	75	75	0.00%
57700 Veterans Benefits	37,333	25,525	40,000	35,000	-12.50%
52000-58990 Other Charges and Expenses	38,106	26,255	41,025	35,975	-12.31%
TOTAL VETERANS SERVICES	48,106	36,255	51,025	50,975	-0.10%

FISCAL YEAR 2017 610 Library	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	257,236	280,152	298,555	303,438	1.64%
51110 Part-time Salaries	31,397	38,522	50,903	55,137	8.32%
51450 Longevity	2,300	2,450	2,850	2,550	-10.53%
51000-51990 Salaries and Wages	290,933	321,124	352,308	361,125	2.50%
52300 Water	468	314.32	500	500	0.00%
52540 Computer Equip. Repair Maint.	8,637	1,235	1,632	2,428	48.77%
53000 Medical	140	0	70	70	0.00%
53070 Professional Development	0	0	0	500	100.00%
53500 Programming	0	0	0	2,000	100.00%
54220 Other Office Supplies	5,617	4,266	3,616	4,000	10.62%
55100 Educational Supplies	67,566	71,715	74,469	92,067	23.63%
55860 Library Supplies	176	0	0	0	0.00%
57100 In-State Travel	137	243.58	408	300	-26.47%
57300 Dues & Memberships	18,060	17,040	17,883	21,572	20.63%
52000-58990 Other Charges and Expenses	100,802	94,813	98,578	123,437	25.22%
TOTAL LIBRARY	391,735	415,938	450,886	484,562	7.47%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
630 Recreation Commission	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	101,589	107,909	119,061	119,590	0.44%
51450 Longevity	1,000	1,000	1,000	1,000	0.00%
51000-51990 Salaries and Wages	102,589	108,909	120,061	120,590	0.44%
Pilot Payment (911 Memorial Field)				9,900	
TOTAL RECREATION COMMISSION	102,589	108,909	120,061	130,490	8.69%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	Percent
691 Historical Commission	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53880 Contracted Services	0	990	990	1,240	25.25%
54220 Other Office Supplies	176	0	0	0	0.00%
52000-58990 Other Charges and Expenses	176	990	990	1,240	25.25%
TOTAL HISTORICAL COMMISSION	176	990	990	1,240	25.25%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	Percent
692 Memorial Day	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53500 Recreational Activities	200	0	200	200	0.00%
55890 Flags Other Supplies	2,147	2,690	2,600	2,750	5.77%
52000-58990 Other Charges and Expenses	2,347	2,690	2,800	2,950	5.36%
TOTAL MEMORIAL DAY	2,347	2,690	2,800	2,950	5.36%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
Debt Principal and Debt Interest	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
710 Retirement of Debt-General Fund					
59100 Principal Long Term Debt	2,941,894	2,882,888	2,843,106	2,808,123	-1.23%
59350 Principal Short Term Debt	0	0	0	0	0.00%
Total Debt Service General Fund	2,941,894	2,882,888	2,843,106	2,808,123	-1.38%
751 Interest on Debt-General Fund					
59150 Interest Long Term Debt	655,378	574,138	487,804	400,981	-17.80%
59250 Interest on Notes	0	0	0	0	0.00%
Total Debt Service General Fund	655,378	574,138	487,804	400,981	-17.80%
6161-710 Retirement of Debt-Water Fund					
59100 Principal Long Term Debt Water	145,000	115,000	115,000	290,000	152.17%
Total Debt Service Water Principal	145,000	115,000	115,000	290,000	152.17%
6161-751 Interest on Debt-Water Fund					
59150 Interest Long Term Debt Water	35,066	31,714	28,758	121,429	322.24%
59250 Interest on Notes	0	0	17,500	0	-100.00%
Total Debt Service Water Interest	35,066	31,714	46,258	121,429	162.50%
TOTAL DEBT PRINCIPAL & INTEREST	3,777,338	3,603,740	3,492,168	3,620,533	3.68%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
910 Employee Benefits	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51700 Worker's Compensation/Accident	155,878	175,140	183,726	206,414	12.35%
51710 Unemployment Payments	25,634	15,916	35,000	35,000	0.00%
51720 Health Insurance**	3,795,252	3,477,638	3,886,322	4,084,506	5.10%
<i>ACTIVE</i>	3,243,433	2,769,052	3,232,289	3,310,653	2.42%
<i>RETIREE</i>	551,819	708,586	654,034	773,853	18.32%
51730 Retirement Fund	1,199,636	1,283,230	1,413,574	1,535,911	8.65%
51740 Life Insurance	4,922	4,702	5,072	5,012	-1.17%
51770 Medicare	284,210	297,735	306,524	318,682	3.97%
51780 Dental Insurance	162,284	175,593	185,305	201,566	8.78%
<i>ACTIVE</i>	112,748	114,753	127,857	134,529	5.22%
<i>RETIREE</i>	43,193	60,840	57,448	67,036	16.69%
51785 Medicare B Penalty	15,488	14,124	16,000	16,100	0.63%
51750 FSA Fees	5,521	6,028	6,685	0	-100.00%
51000-51990 Total Personal Services	5,648,825	5,450,106	6,038,208	6,403,191	5.80%
59660 Transfer to OPEB Trust	0	0	250,000	250,000	0.00%
TOTAL EMPLOYEE BENEFITS	5,648,825	5,450,106	6,288,208	6,653,191	5.80%

FISCAL YEAR 2017 930 BUDGET CAPITAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 REQUEST	PERCENT (+) or (-)
58700 Replacement Equipment	0	557,899	487,864	521,410	6.88%
Fire Rescue Truck		212,500			
DPW Equip. (GVW CAB & Chassis w/Sander, Dir. Vehicle)		248,000			
Police Cruisers (2)		97,399			
DPW Cab and Chassis w/Dump			215,000		
DPW 10 Wheel Dump			200,000		
Police Chief Vehicle			34,424		
Facilities Replacement Van			28,000		
Fire Boat			9,000		
Police Tasers			1,440		
DPW Sweeper, Toolcat, Refurbishing				295,000	
DPW Water Diesel cab				55,000	
Fire Mobile Radios Communications Trailer				16,440	
Fire Jaws of Life				25,000	
Fire Command Vehicle				50,000	
Assessors Assessing Software				50,000	
Police Taser Replacement Plan				1,440	
Police Rifle Replacement				15,530	
Board of Selectmen Town House Copier				13,000	
TOTAL BUDGET CAPITAL	0	557,899	487,864	521,410	6.88%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
941 Court Judgments	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57600 Court Judgments	0	0	220,000	220,000	0.00%
57600 Court Judgments	0	0	220,000	220,000	0.00%
TOTAL COURT JUDGMENTS	0	0	220,000	220,000	0.00%

FISCAL YEAR 2017	FY 2014	FY 2015	FY 2016	FY 2017	PERCENT
945 Liability Insurance	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57400 Insurance Premiums	199,304	212,712	225,117	231,431	2.80%
52000-58990 Other Charges and Expenses	199,304	212,712	225,117	231,431	2.80%
TOTAL LIABILITY INSURANCE	199,304	212,712	225,117	231,431	2.80%