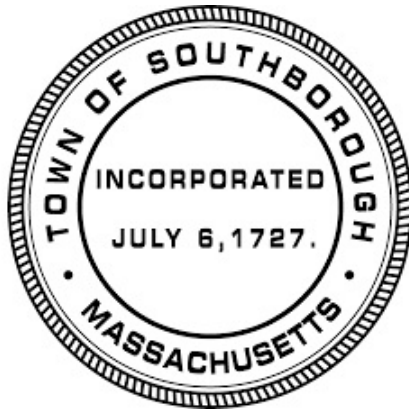


Town of Southborough, Massachusetts



Fiscal Year 2018 Budget Town Administrator Recommendation

March 20, 2017

Board of Selectmen

Brian E. Shea, Chairman
Bonnie J. Phaneuf, Vice-Chairman
Daniel L. Kolenda
Paul M. Cimino
John F. Rooney

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 2018. This is the fifth budget that I have submitted since becoming your Town Administrator in October 2012. Funding of budgets continues to be an ongoing challenge. The Finance team and the respective Boards need to continually balance services within a limited pool of revenue. Additionally we must always weigh the tax rate burden on property owners and business owners alike, and take care not to place an unreasonable burden on our residents. With these considerations in mind, we continue to recommend allocating resources where needs exist and services can make the most impact. The FY2018 budget is a special one since the planning of this has coincided with the continued discussion, and planned debt exclusion vote, of a new Public Safety building. As many residents are aware, a unique opportunity has arisen for the Town to weigh several options and possibly construct a Police and Fire complex. As such this budget was planned with an extra emphasis of keeping any tax rate increase to a minimal amount.

The Fiscal Year 2018 budget as recommended represents a 2.40% increase over the FY2017 budget. This budget results in a net increase in the Town's number of employees by 2.88 FTE (Full-Time Equivalent). It also enhances some existing positions and programs in various departments, including the following:

- Funding for a 35-hour Zoning Board of Appeals staff position. This compliments a 35-hour Building Department staff position, which addresses the potential significant exposure on ZBA filings as a result of limited, available staff time. Procedures such as legal filings and appeals have strict requirements and the number of such appeals have grown in the last two years;
- The addition of one (1) Police Officer to bring the total staffing level to eighteen officers. This will allow the department to move forward with three-person manpower minimums on the evening and overnight shifts as detailed in last year's presentation of historical staffing levels/safety needs;
- The addition of (1) DPW employee whose primary responsibility will be transfer station duties. This will allow the Department to be fully staffed on a more consistent basis;
- Formalization of a Human Resources Director, a function to be shared by the current Assistant Town Administrator;
- 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 25, 2017. 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



FY2018 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, November 1, 2016
Warrant opened	Tuesday, November 1, 2016
Capital request form submitted to Selectmen’s office	Wednesday, November 23, 2016
Budgets & money warrant articles submitted to Selectmen’s office	Wednesday, November 23, 2016 at NOON
Town Administrator and Finance Director review budgets with departments	Beginning November 23, 2016
Annual Town Reports and non-money articles submitted to the Selectmen’s Office	Monday, December 12, 2016 at NOON
Warrant closed	Tuesday, January 10, 2017
Proposed budgets reviewed by Advisory and Selectmen	Beginning Wednesday, January 11, 2017
Selectmen take position on warrant articles	Tuesday, January 17, 2017
Selectmen vote on FY18 budgets	Tuesday, March 2, 2017
Warrant to be signed by Selectmen	Tuesday, April 4, 2017
Warrant to printer	Thursday, April 6, 2017
Town Reports and Warrant posted and available to public; legal notice in newspaper.	Friday, March 24, 2017
Pre-Town Meeting with Town Counsel	Tuesday, March 28, 2017
Annual Town Meeting	Tuesday, April 25, 2017
Annual Town Election	Tuesday, May 9, 2017

FY2018 BUDGET SUMMARY

BOS Recommended	FY2016	FY2017	FY2018	% Change
LEVY	36,277,241	37,888,435	39,350,305	3.9%
2 1/2	906,931	947,211	983,758	3.9%
NEW GROWTH	704,263	514,659	300,000	-41.7%
LEVY	37,888,435	39,350,305	40,634,062	3.3%
Exempt Debt Net School Grant	1,641,031	1,535,633	1,161,179	-24.4%
TOTAL LEVY LIMIT	39,529,466	40,885,938	41,795,241	2.2%
TAX RATE	15.82	16.38	16.77	2.40%
OTHER REVENUES				
CERTIFIED FREE CASH	1,592,138	1,155,194	1,553,963	34.5%
LOCAL & WATER RECEIPTS	4,973,046	5,478,409	5,532,027	1.0%
LOCAL AID & SCHOOL GRANT	5,497,894	5,574,320	5,608,020	0.6%
OTHER (OVERLAY, MISC)	1,379,475	1,294,161	811,609	-37.3%
TOTAL OTHER	13,442,553	13,502,084	13,505,619	0.0%
TOTAL REVENUE	52,972,019	54,388,022	55,300,860	1.7%
EXPENSES				
OTHER (CPC, DEBT, TAX TITLE)	699,780	608,893	12,325	-98.0%
OVERLAY & STATE CHARGES	545,643	507,459	531,079	4.7%
TOTAL CHARGES	1,245,423	1,116,352	543,404	-51.3%
TOWN				
TOWN/BUDGET ARTICLES	11,449,629	11,985,549	12,517,030	4.4%
EMPLOYEE BENEFITS/LIABILITY	3,060,953	3,287,853	3,516,400	7.0%
DEBT & INTEREST	623,916	859,316	576,501	-32.9%
ALL TOWN CAPITAL	863,514	797,610	897,794	12.6%
TOTAL TOWN	15,998,012	16,930,328	17,507,725	3.4%
SCHOOL				
SCHOOLS BUDGET	26,705,268	27,377,789	28,063,470	2.5%
EMPLOYEE BENEFITS/LIABILITY	3,672,372	3,816,769	4,236,777	11.0%
DEBT & INTEREST	2,868,252	2,761,217	2,653,721	-3.9%
TOTAL SCHOOL	33,245,892	33,955,775	34,953,878	2.9%
TOTAL EXPENDITURES	50,489,327	52,002,455	53,005,007	1.9%
WITHIN (+) OR OVER (-) CAP	2,482,692	2,385,567	2,295,764	

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

COMMUNITY NOTES

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

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

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

The Town is a participant in Algonquin Regional High School. The School was created to provide education to students in grades nine through twelve, from the Towns of Southborough and Northborough and is governed by a ten-member School Committee. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town's assessment for fiscal year 2018 is \$7,900,614, which represents approximately 42% of the District's operating budget. A copy of the District's financial statement is available from the Superintendent's Office, 53 Parkerville Road, Southborough, MA 01772.

The Town is a participant in the Assabet Valley Regional Vocational School District (the District). The School was created to provide vocational technical education to students in Southborough and other communities and is governed by a board composed of the School Committees of member Towns. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town's assessment for fiscal year 2018 is \$336,616, which represents approximately 3% of the School's operating budget. A copy of the School's financial statement is available from the Superintendent's Office, 215 Fitchburg Street, Marlborough, MA 01752.

Southborough has three school committees:

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

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

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

Tri-Annual Certification for Values:

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

Bond Ratings:

Moody's Bond Rating as of March 2012	S & P Bond Rating as of March 2015
Aa1 (Investment Grade High)	AAA (Investment Grade Highest)

Tax Levy FY2017 By Class:

Total	\$38,500,371
Residential	\$31,123,102 (80.8%)
Commercial/Ind	\$6,029,375 (15.7%)
Personal Property	\$1,347,894 (3.5%)

Fiscal Year 2017 State Aid:

\$3,218,237

Fiscal Year 2017 Tax Rate:

\$16.38 per Thousand

Fiscal Year 2017 New Growth:

\$514,659

Fiscal Year 2017 Proposition 2½ Excess Levy Capacity:

\$2,385,567

Debt Exclusion Total Fiscal Year 2017:

\$3,739,937

Debt Excluded Projects Fiscal Year 2017:

(All Projects approved 2006 or earlier)

Trottier School	Land Acquisition (Cordaville Road – Last Year of Expense)
Woodward School	Nearby Phase 2 Project
Finn School	Land Acquisition Chestnut Hill (Last Year of Expense)
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%	28
2016	575,500	3.2%	2,835	0.0%	15.82	9,104	2.0%	27
2017	577,456	0.3%	2,846	0.4%	16.38	9,459	3.9%	NA

Explanation for Large % Years:

FY04: Capital expenses for school construction costs;

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

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

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

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

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

As you may note from the above statistical data, the amount of parcels on the tax inventory has not changed significantly from 2003-2017. In fact, the change equals about 6.4% over the 15-year period. Also, please note that the average house value has now gradually 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
2017	1,900,067,270	253,103,238	114,990,500	82,289,000	2,350,450,008	80.84	19.16

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
2017	31,123,102	4,145,831	1,883,544	1,347,894	38,500,371	80.84	19.16

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
2017	194,312	8,190	71,468	240,689	514,659

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
2017	3,495	166	54	337	4,052

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:

FY17 \$3,195,832

FY16 \$3,122,023

FY15 \$3,073,659

FY14 \$2,951,734

FY13 \$2,922,091

B. Free Cash

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

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

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

1. During any period of revenue reduction of local receipts or State aid from the previous fiscal year, Free Cash will be used to level fund these sources until the revenue returns to its former level.
2. Remaining Free Cash net of #1 will be directed as follows: 10% to fund the OPEB (Other Post-Employment Benefit) Trust account. Capital requests greater than \$75,000 will then be financed from this source. Any remaining balances will be placed into the Stabilization Fund until that fund reaches prescribed limits.

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

Fiscal Year	Total Budget	Free Cash Amount	Free Cash as a % of Total Budget
2008	43,563,764	1,400,000	3.21
2009	45,792,510	2,158,682	4.71
2010	45,642,032	1,869,129	4.10
2011	45,452,229	1,255,534	2.76
2012	46,692,402	1,502,116	3.22
2013	47,916,550	1,701,671	3.55
2014	48,067,467	1,739,153	3.62
2015	49,064,076	1,345,561	2.74
2016	50,698,565	1,592,138	3.15
2017	52,127,095	1,155,194	2.22

Per the policy, we have allocated \$776,982 of Free Cash to offset our FY18 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 5-10% of a community’s General Fund budget is appropriate. In Southborough that would be approximately \$2.5 million on a \$50 million budget. Currently the Town reserves approximately \$559,000 in our Stabilization Fund, or just under 1% of our total General Fund budget. In the past, there has not been support for increasing the amount held in the Stabilization Fund. A Stabilization Fund can be utilized to help minimize sudden tax increases for large capital projects, such as a school or public safety complex. Funds being deposited or withdrawn from the fund always need Town Meeting approval, thereby voters have the final determination of any stabilization role in the community. The Regional School authority has its own “Excess and Deficiency” Fund that is similar to the Town’s Stabilization Fund.

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 significantly, and these are not a dependable source of revenue. The Wetlands Account, maintained by the Conservation Commission and comprised of filing fees for wetlands permits, and the many “Friends of...” accounts fall into this group. The Ambulance Fund, which is made up of the revenue received for patients using our ambulance service, is earmarked for the replacement of Fire and Ambulance-related capital items. 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. The largest of these is the Recreation Revolving fund, which during FY16 received approximately \$370,000. Funds received thru these accounts can only be spent on the purpose designated.

E. General Fund – Departmental Revenues

These are all revenues generated from fees throughout Town Departments. Totaling approximately \$3.4 Million annually, the amount generated from this is slightly more than our net local aid. The largest source in this category is the motor vehicle excise tax. State law dictates how, at what rate, and the process of billing for this tax. In FY16, almost 11,900 bills were issued for a total of \$2.1 Million. Other examples of fees collected in this category are building permits, transfer station permits, library fines, police and fire reports, and dog fines. It should be noted that not all of these fees “cover” their cost – for instance several services are essentially subsidized from the Town. A good example is the transfer station operation. The sticker fees generated annually (about \$400,000) do not cover the labor and costs associated with that operation. Essentially all taxpayers are subsidizing the operation whether they utilize the service or not. To date, the Board of Selectmen has elected to not raise sticker fees to match the cost of the operation. There are other examples of such revenues mismatching with a particular service, however many services are not meant to generate a “profit” (i.e. Police, Fire, Schools). All revenue to the Town is deemed “general fund” unless there are state regulations that allow different treatment of funds (trust funds, water funds, escrow funds, and Community Preservation Act funds are but a few).

F. Property tax

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

It is the position of our Economic Development Committee that a single tax rate keeps Southborough competitive and attractive for new businesses looking to locate in the MetroWest area. 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	Comm/Ind/PP Shift
Ashland	2013	194,653,770	2,101,056,070	90.74	9.26	1.0
Ashland	2014	197,684,100	2,138,826,500	90.76	9.24	1.0
Ashland	2015	201,939,289	2,224,313,748	90.92	9.08	1.0
Ashland	2016	218,289,196	2,352,225,396	90.73	9.27	1.0
Framingham	2013	1,687,130,575	7,268,634,368	76.79	23.21	1.740
Framingham	2014	1,672,191,409	7,241,593,787	76.91	23.09	1.740
Framingham	2015	1,790,807,271	7,609,478,571	76.47	23.53	1.710
Framingham	2016	1,863,193,644	7,945,015,743	76.55	23.45	1.710
Hopkinton	2013	482,216,154	2,809,910,656	82.84	17.16	1.0
Hopkinton	2014	503,289,216	2,886,500,690	82.56	17.44	1.0
Hopkinton	2015	505,943,540	3,002,298,330	83.15	16.85	1.0
Hopkinton	2016	540,262,444	3,249,773,804	83.38	16.62	1.0
Marlborough	2013	1,445,834,781	4,460,028,237	67.58	32.42	1.470
Marlborough	2014	1,460,243,916	4,368,011,133	66.57	33.43	1.40
Marlborough	2015	1,486,471,195	4,526,130,781	67.16	32.84	1.40
Marlborough	2016	1,605,538,694	4,870,542,929	67.04	32.96	1.40
Northborough	2013	633,931,459	2,491,837,878	74.56	25.44	1.0
Northborough	2014	654,648,495	2,491,498,419	73.72	26.28	1.0
Northborough	2015	667,683,836	2,568,865,746	74.01	25.99	1.0
Northborough	2016	659,035,316	2,624,863,105	74.89	25.11	1.0
Southborough	2013	399,676,406	2,068,284,363	80.68	19.32	1.0
Southborough	2014	410,870,594	2,150,167,568	80.89	19.11	1.0
Southborough	2015	419,306,742	2,245,083,429	81.32	18.68	1.0
Southborough	2016	450,003,325	2,341,768,267	80.78	19.22	1.0
Westborough	2013	1,243,531,773	3,288,092,151	62.18	37.82	1.0
Westborough	2014	1,194,815,237	3,276,225,785	63.53	36.47	1.0
Westborough	2015	1,219,564,275	3,436,641,258	64.51	35.49	1.0
Westborough	2016	1,283,683,861	3,677,163,152	65.09	34.91	1.0

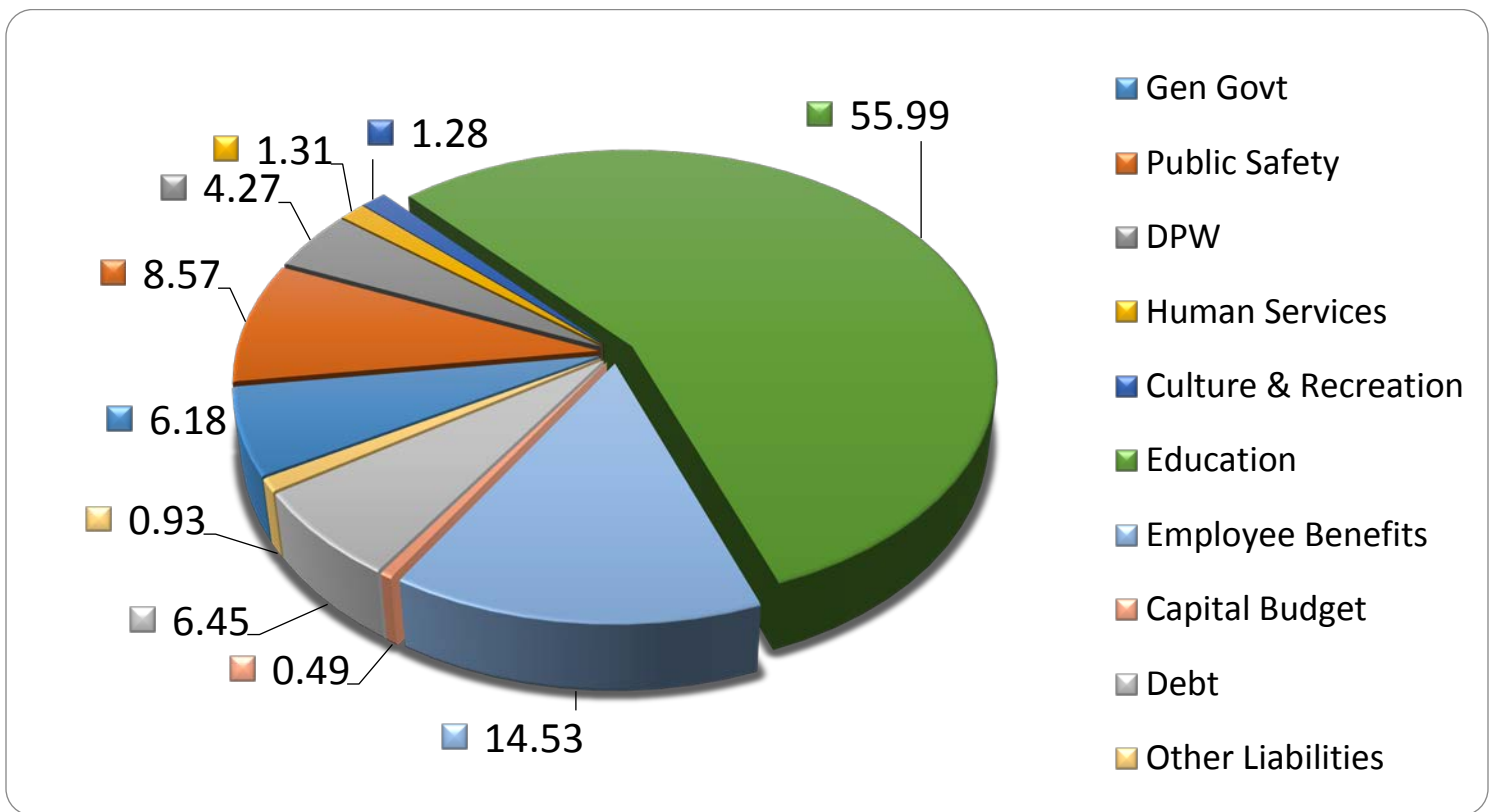
Municipality	Fiscal Year	CIP Value	Total Value	Residential % of Total Value	CIP % of Total Value	Comm/Ind/PP Shift
Ashland	2017	232,667,686	2,491,634,647	90.67	9.33	1.0
Framingham	2017	2,044,556,878	8,491,991,206	75.92	24.08	1.710
Hopkinton	2017	554,618,247	3,463,630,467	83.99	16.01	1.0
Marlborough	2017	1,595,764,723	4,988,418,011	68.01	31.99	1.40
Northborough	2017	681,917,332	2,695,456,677	74.70	25.30	1.0
Southborough	2017	450,382,738	2,350,450,008	80.84	19.16	1.0
Westborough	2017	1,307,280,526	3,807,767,958	65.67	34.33	1.0

EXPENSES

A. Overview

The Fiscal Year 2018 recommended budget projects a 2.40% tax increase, or about \$227 per household. For comparison, the FY17 increase was 3.89%.

Please see the breakdown of expenses by function for FY18. Note that the benefit and debt costs for the town and schools are included in their respective areas.



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

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

This Fiscal Year 2018 recommended budget strives to meet the needs of the departments, address the goals of the Board of Selectmen, and remain vigilant of the financial impact of these decisions on the residents. The following is a breakdown of each department and/or function, which will explain in more detail the personnel and services that this budget provides for, as well as the historical spending and staffing of these departments.



ADMINISTRATION

ELECTED BOARD OF SELECTMEN

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY 2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
4,000	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	2015	2016	2017	2018
# of employees (FTE)	3.75	3.75	4.0	4.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
368,476	378,300	402,809	428,211	428,211	6.31%

Highlights of budget

The budget has additional funding for ADA interpretive services at the request of the ADA Committee, which are currently required by the Arts Council for their meetings, but are available for other meetings as needed. There is also a salary increase for the Assistant Town Administrator in recognition of the responsibilities added with the Human Resources Director title.



ELECTED TOWN CLERK

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
35,575	49,298	50,284	83,064	83,064	65.19%

Highlights of budget

For FY18 the Clerk has requested an increase in the annual salary for the elected position, based on the increased workload the position is now responsible for.

TOWN CLERK

Mission Statement

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

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	2.9	2.9	2.6	2.6

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
140,998	135,800	202,562	202,971	202,971	0.20%

Highlights of budget

The primary changes in the budget are due to the reduced number of elections that will lower the costs for temporary positions, including costs to produce ballots, and food. Offsetting these reductions are the absorption of the costs for the fulfillment of Transfer Station stickers and credit card fees previously carried in the DPW budget and the addition of \$3,000 to pay for 15 4-hour Police details at the Transfer Station. These details cost \$200 for a 4-hour period. If the officer writes just one 'no sticker' \$250 citation over that period, the additional revenue more than covers the cost for the police detail. Other additions to the budget include the cost to convert old records stored on microfilm to a digital format so we can use OCR technology to search through them. It is our intention to make these OCR readable records available to the residents on the website. These records are not eligible for CPA funding.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
70	35	75	75	75	0.00%

Highlights of budget

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

PERSONNEL BOARD

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
21,976	15,168	15,620	48,700	48,700	211.78%

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 \$1,250, 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. Additionally, the Board has requested \$25,000 be added to its budget to fund potential employee classification pay increases during FY18. The Board also has some minor language revisions in the bylaw that are proposed for Town Meeting.

MANAGEMENT INFORMATION SERVICES

Mission Statement

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

Staffing History

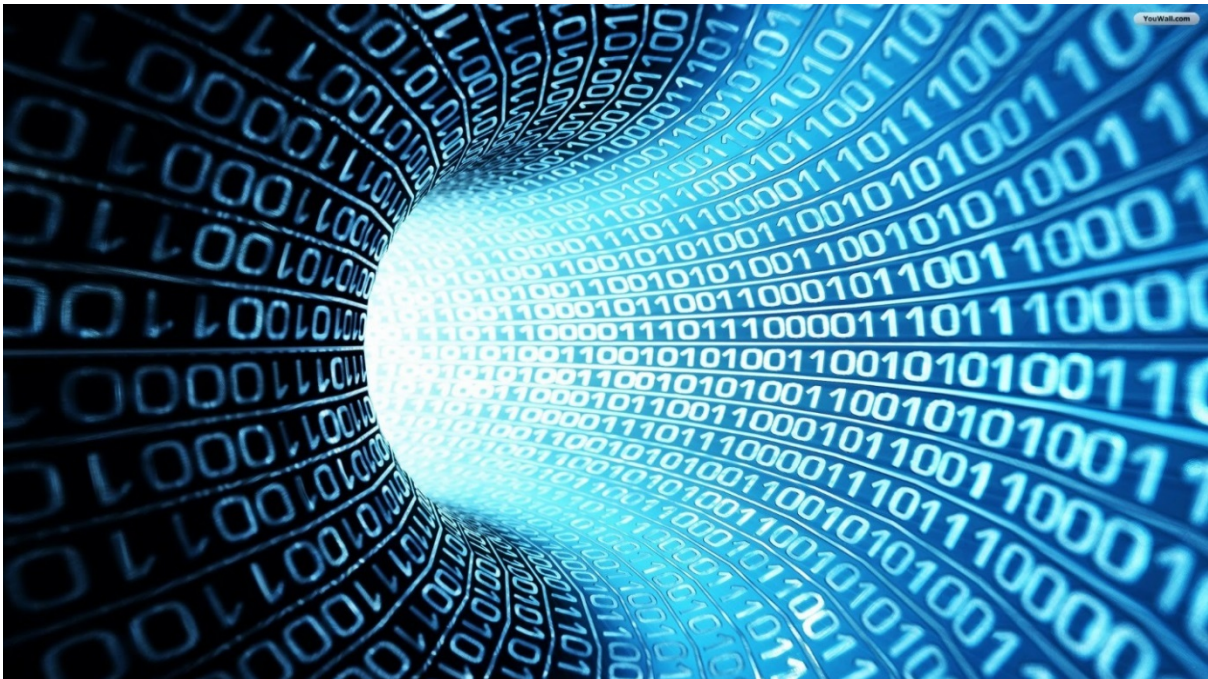
Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	0.0	0.0	1.0	1.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
212,105	191,943	238,161	287,696	287,696	20.80%

Highlights of budget

Fiscal Year 2018 will be the first full year the Town has an Information Technology Manager. This FY18 budget request includes several items that have been shifted to different accounts to provide for more accurate reporting going forward. The FY18 budget request also features some new items. Some of these items are the result of the hiring of a full-time IT Manager, while others are being introduced to fulfill best practices that are not currently being done, and still some are new items that have just recently come up as a cost of business. Some of these items are employee training, In-State travel, e-mail archiving, establishing an IT HelpDesk and managing the IP phone support contract. Other notable items include establishing a 4-year replacement plan on workstations (25 workstations will be replaced), replacing the Police/Fire dispatch server, and updates/improvements to Town network storage.



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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
80,833	91,575	95,000	95,000	95,000	0.00%

Highlights of budget

There is no increase in the bottom line budget from last year. The last increase in this budget was Fiscal Year 2006, but the hourly rate has been increased during that same timeframe. Town Counsel is paid on an hourly rate and receives a small annual stipend, based on the services provided to the Selectmen, Town Administrator, and departments. Town Counsel demand varies on an annual basis. Fiscal Year 2017 to date has necessitated a sizable amount of legal resources - as Annual Town Meeting, Special Town Meeting, Affordable Housing issues, and various issues with Planning and Zoning have all contributed to a challenging year.

SPECIAL LEGAL COUNSEL

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
22,045	48,258	55,000	55,000	55,000	0.00%

Highlights of budget

The FY18 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. FY17 saw the renewal of many of our collective bargaining agreements, which typically results in more use of special counsel for these issues. The last change in funding to this budget was in FY06.



FINANCE

ELECTED BOARD OF ASSESSORS

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	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	2015	2016	2017	2018
# of employees (FTE)	2.4	2.4	2.4	2.4

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
179,912	201,622	192,292	198,691	198,691	3.33%

Highlights of budget

Salaries represent 83% of the overall department budget. There are no new hours proposed. Increases reflect annual cost of living adjustments and a \$400 increase in longevity pay which our Deputy Assessor has become eligible to receive based on her years of service. All other budget line items are proposed at level funding from FY17.

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	2015	2016	2017	2018
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
132,683	139,202	144,611	147,794	147,794	2.20%

Highlights of budget

For FY18 the Accountant has requested slightly less funding for non-salary items (such as supplies, professional development) as the previous year. The requested budget is a 2.2% increase which is mostly the result of agreed upon annual increases for employees.

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	2015	2016	2017	2018
# of employees (FTE)	2.8	3.0	3.0	3.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
178,728	198,591	196,989	211,132	211,132	7.18%

Highlights of budget

For FY18 several items have been modified or changed within the budget. The total budget requested is a 7.4% increase. Of the \$14,000 increase, just over \$12,000 is due to the hiring of new staff along with new salary requirements. In the non-salary area, the Town is proposing to absorb the fee for online payments that utilize bank withdrawal, which is currently a .25 cent per transaction cost to the resident. The requested budget is below the FY10 requested budget amount.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
23,500	30,850	24,700	32,550	32,550	31.78%

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 FY18 is the second 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 an audit period; thus in FY18, the amount of \$7,150 is within the request to satisfy the mandate.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,603,739	3,751,693	3,620,533	3,230,222	3,230,222	(10.78)%

Highlights of budget

The Debt Service budget for tax levy projects is on a declining schedule, and this is the lowest debt budget request since Fiscal Year 2003. The Town includes debt issued for water projects, MWRA (septic) loans, and Community Preservation Act projects. 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. At the time of writing, the Public Safety building has been approved at Town Meeting, however the ballot question is scheduled for May 2017. Debt service on this project would begin sometime in FY19 or FY20 depending on construction schedules.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
276	176	1,306	1,306	1,306	0.00%

Highlights of budget

The FY18 budget includes funding for membership to the state association, as well as training opportunities for members. The budget continues to include funding for a recording secretary (\$1,000). As the Committee meets sparingly during the Summer and Fall, the amount will be re-evaluated in FY19.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
150,000	137,528	150,000	150,000	150,000	0.00%

Highlights of budget

The Reserve Fund budget for FY18 remains level funded from the previous year. Past requests that have been funded include snow and ice, facility maintenance, and unemployment expenses. The last time the budget was not \$150,000 was FY10 (at that time it was budgeted at \$200,000). FY17 to date has seen transfers to Information Technology and the St. Mark's Golf Course Master Plan Committee for a total of \$31,781.

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	2015	2016	2017	2018
# of employees (FTE)	12.5	11.5	10.6	11.6

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,146,092	1,999,226	2,073,826	2,141,267	2,141,267	3.25%

Highlights of budget

For FY18, the Department requests the hiring of one additional full-time employee. The employee would be primarily working at the Transfer Station. Currently, the Department has had staffing issues due to the level of activity and the limited staffing resources. Approximately $\frac{3}{4}$ of the budget increase is due to personnel and salary expenses. The non-salary budget is requested to increase approximately \$9,800 – the two largest items being tree maintenance costs and vehicle repair costs.

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	2015	2016	2017	2018
# of employees (FTE)	5.9	4.9	4.4	4.4

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,376,677	1,465,484	1,593,980	1,647,405	1,647,405	3.36%

Highlights of budget

The significant item to note for FY17 is the cost of the water itself. The Town pays the MWRA to purchase water for distribution. It is fully treated by the MWRA, and the amount paid is determined by Southborough’s “flow share” (% of water that the Town uses versus the entire MWRA distribution). The water budget is increasing by less than 2%. This will likely change as our water use will likely increase by 10%, not 2%, bringing the entire budget up almost 7%. Other line item adjustments (up and down) requested are to better reflect recent budget trends. Engineering services are up from two years ago because the Department uses a contractor two days a week instead of a full time staff engineer.



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	2015	2016	2017	2018
# of employees (FTE)	23.0	23.0	23.0	23.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,895,454	1,954,083	1,994,509	2,104,110	2,104,110	5.50%

Highlights of budget

For FY18 the employee training seminars line has been maintained to allow for 1 member to attend paramedic school. The cost of this program is between \$10,000-\$12,000. Most of the increases in the personnel lines are contractual. The part-time salaries have been reduced because of decline in the number of call firefighters. Total non-salary increase in the proposed budget is approximately \$3,900.

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	2015	2016	2017	2018
# of employees (FTE)	21.0	21.0	22.0	23.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,681,856	1,715,448	1,878,562	2,013,114	2,013,114	7.16%

Highlights of budget

The Police Department proposes the addition of one new Police officer to bring the total staffing level to eighteen officers. This will allow the department to move forward with three-Officer minimums on the evening and overnight shifts as detailed in last years' presentations of historical staffing levels/safety needs. A reduction in the overtime line item by 3.2% reflects changes in the staffing levels with the addition of the new position. No major equipment needs are anticipated in the coming year. A reduction in the Reserve Officer line item of \$3,953.00 reflects reductions in manpower usage in that area. Also, an increase in the Computer Repair and Maintenance line reflects changes in IMC software fees. Note that all other changes reflect contractual increases, or other minor changes to reflect historical usage.

CIVIL DEFENSE

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
8,464	8,949	9,390	9,390	9,390	0.00%

Highlights of budget

For FY18 the budget has remained at the same dollar amount requested as in the current year. The budget contains an annual stipend for the Emergency Management Coordinator of \$2,000. Additionally, the Code Red annual fee is paid from this budget.

ANIMAL CONTROL

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
27,880	27,869	28,212	28,212	28,212	0.00%

Highlights of budget

This budget is Year 2 of a three-year contract, and is under the oversight of the Police Department. The service provider has been with the Town several years and is familiar with the particular issues and challenges in Southborough.



PLANNING

PLANNING BOARD

Mission Statement

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

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	1.88	2.0	2.0	2.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
126,773	144,763	148,912	145,325	145,325	(2.41)%

Highlights of budget

During FY17, both employees for the Planning Department were new hires, so FY18 will be the first full year with this new staff in place. The FY18 budget reflects an overall reduction of approximately \$3,500 – mostly due to lower salaries and no longevity payments. Training, supplies and travel all have been requested to increase slightly to meet historical spending for these items. The FY19 budget will be reviewed for better estimates once the Department Head has the opportunity to properly evaluate the Department.

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	2015	2016	2017	2018
# of employees (FTE)	0.25	0.25	0.30	0.88

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
12,387	14,618	17,420	49,150	49,150	182.15%

Highlights of budget

For FY18, the Building Inspector has recommended increasing the hours in this Department from 12 hours/week to 35 hours/week. As Building Permits and fees collected continue to increase (\$453,000 calendar year 2016 income from Building Department), the Building Department can no longer “subsidize” the ZBA. This proposal represents a 182% increase in budget based on the new hours. This additional funding is necessary to safeguard the Town, as a missed statutory deadline could have catastrophic consequences to the Town both financially and in quality of life. During the last several years, the complexity, size and amount of appeals, Comprehensive Permits, variances and Special Permits coming in to the ZBA has increased significantly, (i.e. in 2013, the ZBA held 7 meetings, and in 2016, the ZBA held 20 meetings - an increase of 285%).

CONSERVATION COMMISSION

Mission Statement

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

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

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	0.75	0.75	0.85	0.85

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
46,183	48,609	60,149	62,251	62,251	3.49%

Highlights of budget

For FY18, all expenses for the Department are being charged to the budget. Historically, some expenses had been 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: An amount of \$2,000 is requested for a recording secretary to prepare minutes and attend meetings. The other additional funding request is \$400 for in-state travel, which represents “mileage” reimbursement. The Conservation Agent travels frequently to locations throughout Town for inspections and analysis of wetlands, thus this amount would be reimbursable for those duties.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
250	1,000	1,500	1,500	1,500	0.00%

Highlights of budget

The Commission works under the direction of, and is appointed by, the Board of Selectmen, and collaborates with the Planning, Building and Conservation departments on projects and developments that contain open space. For FY18 there are no changes to this budget request. Many Commission expenses in the past relate to copies, small office supplies, or other small items associated with the Committee analyzing or reviewing maps/plans.

FACILITIES

PUBLIC BUILDINGS AND PROPERTY MAINTENANCE

Mission Statement

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	5.4	5.5	5.5	5.5

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
435,251	499,576	462,268	511,440	511,440	10.64%

Highlights of budget

For FY18, the primary increase in the Department is to propose phasing in a cleaning service for two buildings in the Town (Library and Town Hall). This will be analyzed during FY18, and if the service is determined to be effective, the Police Department and DPW may be considered to be funded in FY19 (approximately \$15K). This service will also free up skilled manpower that is currently being used for cleaning and can be more effectively used for facility projects, light building work, and repairs. There is also an increase of \$3,200 in the overtime line to recognize staffing required for weather events and facility emergencies.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
321,538	299,205	337,400	337,782	337,782	0.11%

Highlights of budget

For FY18, the total budget is up less than \$400. The budget is comprised of three main items: Electricity, Heat (propane, heating oil, natural gas), and Phones (wireless and landline). Much of the budget is based on historical usage along with current rates. Almost 70% of the budget is based on electricity alone.



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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
250	200	500	500	500	0.00%

Highlights of budget

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

SOUTHBOROUGH K-8 SCHOOLS

Mission Statement

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	217.7	210.9	212.7	213.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
18,254,035	18,906,697	19,401,863	19,781,258	19,781,258	1.96%

Highlights of budget

For FY18 the School Committee based the budget on funding high priority items as identified in Vision 2020: Strategically Planning for the Future - as well as by the school councils and building principals when possible. The goals were to ensure adequate, consistent and reliable funding to position Southborough Public Schools to adopt and integrate 21st Century skills into teaching and learning experiences. The School Committee is also committed to maintaining the school facilities to protect the capital investment in the buildings and building systems. For staffing, the budget was reduced by 1.5 full time equivalent due to enrollment, however hours were shifted to a Special Ed Teacher (1.0), a Technology Specialist (0.3), and a Mathematics Coordinator (0.5). Full day kindergarten is estimated at a total cost of close to \$700,000 of which 68% is in the budget for FY18, and the remainder is still reliant on revenue to support this.

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	2015	2016	2017	2018
# of employees (FTE)	175.6	173.8	175.0	175.5

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
7,417,669	7,578,024	7,601,763	7,900,614	7,900,614	3.94%

Highlights of budget

For FY18, enrollment between the two member Towns shifted in favor of Northborough slightly (.58%). The Southborough total enrollment is 41.74% of total enrollment. The Southborough assessment represents an increase of 3.80% for the coming year. Total enrollment for FY18 is estimated to be decreasing by seven students. The Regional budget was developed with the following strategic benchmarks in mind: Maintaining high quality staff as well as instructional programming and instructional resources, strive to achieve class sizes according to School Committee Policy, prepare all students for high levels of success in various high- stakes assessments, fund the initiatives of the School Improvement Plan, meet the goals set forth for educational technology in the district technology plan, and create and fund a short and long-term Capital Plan for the high school.

ASSABET VALLEY REGIONAL TECHNICAL HIGH SCHOOL

Mission Statement

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	191	194	194	194

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
280,198	205,150	330,064	336,616	336,616	1.99%

Highlights of budget

Assabet’s proposed assessment for FY18 includes \$39,981 for our “capital” assessment. This is Southborough’s portion of debt to pay the \$62 million renovation that was completed in the Fall and represents a declining payment annually. Additionally, the student count from Southborough for FY18 went from 18 to 20 students increasing the assessment by \$6,500. The average increase for the past 5 years across all member towns is 2.90%.



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 2015	FY 2016	FY 2017	FY2018	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. Current tuition is \$22,149 and the remainder of the budget request is transportation. 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	2015	2016	2017	2018
# of employees (FTE)	0.0	0.5	0.5	0.5

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
4,788	33,976	36,164	39,620	39,620	9.56%

Highlights of budget

The Economic Development Committee (EDC) was created in FY14 by the Board of Selectmen, and first received funding in FY15. For FY18, line item allocations reflect a more detailed overview of activities and newly proposed projects. The largest change is due to an increase in the Coordinator's pay rate that corresponds with a revised job description matching current responsibilities. The new budget item included is a Shop Local promotional video and event. The non-salary portion of the budget is a decrease of approximately \$1,600, due to less printing costs and more usage of the EDC website.

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	2015	2016	2017	2018
# of employees (FTE)	8.5	8.8	7.40	7.6

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
415,938	441,895	484,562	504,590	504,590	4.13%

Highlights of budget

For FY18, several new library pages will be hired in order to provide additional coverage and increased scheduling flexibility, especially during evening hours. Based upon projected expenditures in FY17, the new programming line is being increased (\$500) to accommodate at least 1-2 additional program(s) for FY18. The materials line item reflects the goal of equaling 19% of the library's overall FY18 budget. The library's regional network sharing consortium C/W MARS is increasing the library's annual membership assessment costs for the coming budget in the amount of \$1,000. The Library will also continue analyzing and discussing their space needs and facility conditions in the coming year.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,690	2,600	2,950	3,050	3,050	3.39%

Highlights of budget

The FY18 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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
990	990	1,240	3,500	3,500	182.26%

Highlights of budget

The recommended FY18 budget for the Historical Commission has a requested increase of just over \$2,000. The total budget represents purchasing small supplies, historical survey updates, outreach/education, miscellaneous mailing, and web maintenance. The historical survey updating and outreach items account for approximately 64% of this request.

VETERAN’S SERVICES

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
36,255	29,852	50,975	50,975	50,975	0.00%

Highlights of budget

The Veteran’s Agent receives an annual stipend for the services he provides to the Veterans living in Southborough. The FY18 recommended budget is identical to the FY17 budget. 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. The number of beneficiaries varies from year to year; typically it has been 2-3 beneficiaries. The Veterans Agent has a wide range of other duties, from interacting with Federal and State agencies to being responsible for the compliance of various state regulations to apply for and receive reimbursements.

COUNCIL ON AGING

Mission Statement

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	3.6	3.6	3.7	3.85

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
254,438	280,893	288,446	303,733	303,733	5.30%

Highlights of budget

For FY18, the total increase requested is approximately \$15,000. On the non-salary side, the budget is increasing \$1,220. Replacement equipment is proposed to increase \$500 to replace aging chairs & tables. A slight increase in program funding is also being requested (Tai Chi is new, however other programs were reduced to reflect more accurate pricing). On the salary side there are no new hours, however the Town no longer relies on the State grant program to fund part of the salary in the COA office. This was a multi-year effort that the Department proposed to eliminate the risk of state budget reductions. The Friends of COA also hold events during the year to help supplement the COA budget. The COA has permanent staff of Director, part time nurse, an outreach coordinator, and a program coordinator.

YOUTH AND FAMILY SERVICES

Mission Statement

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

concert series, and Southborough Unscheduled. In addition, we provide consultation, information and referrals around mental health, youth, and family issues.

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	2.0	2.0	2.19	2.19

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
138,731	141,308	144,687	143,468	143,468	(0.84)%

Highlights of budget

For FY18, the Youth and Family budget is actually decreasing \$1,200. The Department has evolved the past two years with the elevation of existing staff into new positions due to the retirement of the Director, and the hiring of a new Program Coordinator. The Department did request additional hours for the Program Coordinator for FY18; however, due to budget limitations, the Town was unable to support the increase this year. In the non-salary lines, all data and communications expenses were shifted to the IT Department, while other small adjustments were made to other line items to better reflect actual spending. The Contracted Services line item was reduced by \$2,000 to reflect the limited resources to provide programming.

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	2015	2016	2017	2018
# of employees (FTE)	1.75	1.68	2.0	2.0

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
108,703	116,241	137,094	139,074	139,074	1.44%

Highlights of budget

For FY18, the Building Department has been level funded with the exception of approved salary increases and a minor increase in supplies (\$50). The Building Inspector has been unusually diverted from his responsibilities to focus more on ZBA issues this past year. This has been addressed within the ZBA budget request for FY18, and it is anticipated the workload will be more functional and efficient for the coming year.

ELECTED BOARD OF HEALTH

Mission Statement

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

participate in health forums, panels and other activities associated with good public health protection and public awareness.

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
450	300	450	450	450	0.00%

Highlights of budget

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

BOARD OF HEALTH

Mission Statement

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

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

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

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	0.6	0.6	0.6	0.6

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
140,213	147,863	152,481	156,978	156,978	2.95%

Highlights of budget

The BOH budget has limited recommended changes from FY17. The Public Health Director is a contracted employee, and the Department has a further contracted service to assist and fill in during the Director's absence. There is a slight increase in the contracted service of about \$3,000 to increase the availability of the contracted Inspector. Office supplies decreased from last year due to a one-time purchase of filing cabinets in FY17, and other line items were adjusted to reflect historical spending.



RECREATION

RECREATION

Mission Statement

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

Staffing History

Fiscal Year	2015	2016	2017	2018
# of employees (FTE)	2.5	2.5	2.5	2.5

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
108,909	118,571	130,490	132,206	132,206	1.32%

Highlights of budget

Personnel expenses comprise the majority of the Recreation budget. The FY18 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 for the 2nd year. The amount is \$9,900 and will be paid to the state per the agreement. At time of writing, the balance in the 9-11 fund is approximately \$168,000.

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,477,638	3,653,940	4,084,506	4,621,214	4,621,214	13.10%

Highlights of budget

Health insurance comprises a large percentage of the Benefits budget (over 63%), as well as the overall operational budget (8.9%). 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 part of FY17; however, at the time of this 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, and plan negotiations can run from January to April).

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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,972,468	2,406,699	2,568,685	2,660,323	2,660,323	3.57%

Highlights of budget

The FY18 budget recommendation contains a net 3.8% increase in the various premiums for worker’s compensation insurance, a .25% increase for dental insurance premiums, and a 5% increase in the Town’s retirement assessment from Worcester County Retirement. Life insurance is budgeted to have no rate increase, however enrollment will increase the line item by 3.9% from last year. The budget also contains a \$250,000 payment into the Town’s OPEB trust fund, the fourth year we have so 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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
212,712	221,256	231,431	251,640	251,640	8.73%

Highlights of budget

The recommended FY18 budget includes a 5.0% increase in the premium for our liability insurance. Under the direction of the Assistant Town Administrator, departments take advantage of free workshops and training opportunities, which results in premium reductions in excess of \$30,000 annually.

COURT JUDGMENTS

Mission Statement

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

Budget History

FY 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	213,431	220,000	220,000	220,000	0.00%

Highlights of budget

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

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

Northborough also sought interest on the reimbursements from the date(s) of the payments, going back seven years. The Court ruled in our favor and against such an interest calculation, and also ruled against Northborough in their request for an immediate, one-time, lump sum payment. The Court opined that the payback could occur over a period of eight years, which will allow Southborough to pay its obligation through retiring debt service and limit the impact on departmental operations. The proposed FY18 budget reflects **Year 3** of this eight-year obligation.

CAPITAL

CAPITAL

Mission Statement

The Capital budget was established several years ago, 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 2015	FY 2016	FY 2017	FY2018	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
557,899	485,668	438,410	247,394	247,394	(49.86)%

Highlights of budget

In FY2017, the following capital items were included in the operating budget:

	Department	Item	Total	Funding Source
A.	DPW	Street Sweeper/Toolcat	\$215,000	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 Replacements	\$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

In Fiscal Year 2018, 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.	Police	Police Cruisers – SUV(2)	\$81,954	General Fund
B.	Police	Taser Annual Replacement Plan	\$1,440	General Fund
C.	DPW	Sidewalk Tractor w/attachments	\$140,000	General Fund
D.	Town Clerk	Election Devices	\$24,000	General Fund

A. *The two new marked SUV Ford Explorers requested in the Capital Budget for Fiscal Year 2018 will arrive sometime in September/October of 2017. They will replace two front line units which will be taken off front line patrol duty and transitioned to back up patrol units/Court Transport/Detail Cars. The two units moving off the front line are: 2013 Ford Taurus Sedan (Current mileage of 112,000; Anticipated mileage in September of 115,000 miles); 2014 Ford Explorer SUV (Current mileage of 96,000; Anticipated mileage in September of 106,000 miles). We will be trading in a 2010 Ford Explorer and a 2011 Crown Victoria, which have been relegated to Detail only cars for several years.*

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

C. *This purchase will replace the current sidewalk tractor (1989 Trackless sidewalk plow). This unit is used for clearing of the sidewalks in the winter with plow attachments, and cutting back of brush along the sides of roads in the summer with cutting attachments.*

D. *This will provide the funding to replace three voting machines used in elections in Town. These machines were purchased in 2002 and 2003, use 1980's scanning technology and are approaching the end of their life expectancy and support.*

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

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

Has been deferred to the FY2019 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. In FY2016, the section of road was paved and temporarily repaired. The DPW Superintendent has determined that the temporary repair is holding, and that the permanent repair work can be held off until FY19.

2. DPW: Truck Body Parts Replacement - \$12,000.

Has been deferred to the FY2019 budget. The first part of the truck to fail due to rust and wear, normally, is the body. The DPW Superintendent has tried to extend the life of some of the vehicles by replacing the truck body when the rest of the vehicle still is serviceable. This has allowed some flexibility with the DPW vehicle replacement schedule.

3. DPW: Replacement of Truck Plows - \$50,000.

After evaluating the present condition of the equipment, the DPW Superintendent has concluded that the capital item could be deferred to FY20. This article would provide the funds needed to replace the existing plows on the DPW vehicles that are used each winter for plowing. The salt and sand take their toll on the equipment, and it needs to be replaced regularly to maintain reliability.

4. Facilities: Town House Windows - \$410,000.

Will be re-evaluated in FY19. 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 that Green Communities funding may be more appropriate for this article. More investigation needs to be done by the Facilities Director, as the Town only achieved Green Communities status in January 2017.

5. DPW: Radio System - \$150,000.

The DPW Superintendent has determined that the replacement of the system would be more appropriate in FY19. This article will provide the funds to replace the existing radio system which provides connectivity for the DPW employees in their vehicles with supervisors and dispatch. This allows DPW employees to work more efficiently, and to be more responsive to requests from residents. The system has reached the end of its useful life, and will require replacement, as parts are becoming more difficult to find.

6. DPW: Transfer Trailer - \$52,000.

After reviewing the current condition of the transfer trailers, the DPW Superintendent has determined that replacement of a trailer will not be required until FY19. This article will replace one of the trailers at the Transfer Station that is used to collect and/or haul refuse and recycling from the Transfer Station to Wheelabrator in Millbury, MA. Given the nature of their use, the trailers begin to rust and wear significantly over time. Regular replacement is important to ensure that the continuity of operations can be maintained.

REVIEW OF WARRANT ARTICLES

A. Annual articles

The warrant for the Annual Town Meeting, to be held this year on Tuesday, April 25, 2017, contains 39 articles. Of those thirty-nine articles, 12 of them are articles that are voted annually because the law requires that they be voted or reauthorized by Town Meeting each year (inclusive of budget article and capital request articles).

B. Other articles

Other notable articles include:

- **Accept new MGL to increase senior tax work-off amounts.** The original Mass. General Law (MGL) that set the payment limits for senior tax work-off duties to reduce property tax liabilities has been updated. This article would increase the amounts that Southborough offsets to the statutory limits, or an increase to \$1,500 from \$1,000. This requires the senior to work 136 hours to receive the full credit on their tax bill.
- **The Community Preservation Committee is asking for funding for three projects.** In addition to the annual administrative article, the CPC has articles to fund: (1) the annual payment of principal and interest for Preservation Restriction of Burnett House; (2) the restoration of Flagg School for use as Southborough Historical Museum; and (3) a Southborough Historical Society project to preserve documents and Artifacts.
- **Establishment of an Economic Development Commission.** The current Economic Development Committee is appointed by the Selectmen as an ad-hoc committee. Although there existed in the bylaws the previous Industrial Development Commission (and associated Financing Authority), Town Meeting opined that the current needs did not fit the archaic terminology. Therefore, a new bylaw is being brought forward for consideration, with language and structure similar to communities comparable to Southborough.
- **Establishment of a Municipal Technology Committee.** The current Municipal Technology Committee is an ad-hoc committee appointed by the Selectmen. It was originally a part of a 2007 town meeting article to oversee the expenditure of \$35,000 for technology purposes. The new Committee, as proposed, would advise on technology needs for the Town, School and Library, and promote collaborative efforts on a town-wide level.
- **Establishment of a Noise bylaw.** The Police Chief, at the direction of the Board of Selectmen, has been researching a noise bylaw, which the Town does not currently have. Given the number of construction projects that are in the planning or implementation stages in the next few years,

it would be helpful for Public Safety to have an enforcement tool to address noise concerns of residents, should they arise moving forward.

- **Update to Personnel (SAP) bylaw.** Each year, the Personnel Board makes minor adjustments to the bylaw in response to changes in State and/or Federal law or employment studies. This year, most of the changes revolve around the establishment of a Human Resources Director, who will be tasked with some of the administrative responsibilities that the Personnel Board has previously been charged with. This will not be a new position; simply new responsibilities formally added to the Assistant Town Administrator position.
- **Disposing of surplus Town properties.** The Board of Selectmen have identified two properties which are currently under-utilized and in need of various levels of repair (Fayville Hall 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.
- **Adaptive Reuse Historic Buildings bylaw.** The Planning Board is bringing forward a zoning bylaw change, on behalf of the Historical Commission. The purpose of the Adaptive Reuse of Historic Buildings bylaw is to allow for and provide incentives for the adaptive reuse of Historic Buildings. There are four additional articles, which address other sections of the bylaws in order to ensure that all related sections are complementary to the new bylaw.
- **Recreational Marijuana bylaw(s).** There are three articles that attempt to address the recent legalization by the State for the sale of recreational marijuana, all sponsored by the Planning Board. One is a zoning bylaw that seeks to restrict the areas in Town where such a business could be located, similar to what was done for medical marijuana. The other two articles seek outright bans of the sale of recreational marijuana in all zoning districts, one which would require a ballot question.
- **Article for capital budget items.** In addition to the capital budget, there are several capital items that are not on a regular replacement schedule. All items are recommended to be paid for by available funds. Below is a description of each item and their intended funding source.

	Department	Item	Total	Funding Source
A.	DPW	DPW Building Repairs & Upgrades	\$ 114,400	General Fund
B.	Facilities	Facilities Pickup with Plow	\$ 41,000	General Fund
C.	Various	Defibrillator Units for Town Buildings	\$ 12,000	Ambulance Fund

D.	Fire	Fire – SCBA Cylinders	\$ 15,000	Ambulance Fund
E.	Fire	Fire – Turnout Gear	\$ 46,000	Ambulance Fund
F.	Fire	Fire – IV Pumps for Ambulances	\$ 10,000	Ambulance Fund
G.	DPW	DPW – Road Maintenance	\$ 250,000	General Fund
H.	DPW – Water	DPW Water – Utility Body Replacement	\$ 12,000	Water Fund
I.	DPW – Water	DPW Water – Master Plan	\$ 50,000	Water Fund
J.	DPW	DPW – Tree Work for Open Space/Trails	\$ 15,000	General Fund
K.	Selectmen	Selectmen – Digital Preservation	\$ 25,000	General Fund

A. This article will provide the funds needed to replace glass, seals, and screens in the windows located in the administrative section of the D.P.W. complex, make repairs to and repaint the exterior of the D.P.W. Building, and install 3 new large overhead doors to allow for the storage of larger equipment in the apparatus bay.

B. This article will provide the funds needed to purchase a new Chevrolet K2500 Silverado Pickup Truck with Plow to replace a 1999 Chevrolet Silverado 2500 Pickup Truck with 112,000+ miles. The 1999 Silverado has well surpassed its useful lifespan, as it is mechanically unreliable and has severe frame and body rot issues.

C. This article will provide the funds needed to purchase defibrillator units and related equipment to be located in the Town Hall, Library, Cordaville Hall, The D.P.W., and South Union School.

D. The fire department currently has (12) SCBA cylinders that have reached the useful life and must be disposed of. Eight of the replacement cylinders will be 45 minute cylinders to keep with the current cylinders used by the department and four will be (1) hour cylinders for extended operations and rapid intervention. These cylinders will replace the ones currently on the SCBA's on the apparatus.

E. The fire fighters currently have a primary and a secondary set of turnout gear in the event that one set is not useable because of contamination and cleaning after a fire, damage from use, or damage beyond repair. The second set allows a fire fighter to have personal protective gear and ready to respond to emergencies. Without a secondary set of gear a fire fighter may be out of service until he/she gets the gear cleaned or replaced. If that is the case another fire fighter may need to work in his/her place causing an unnecessary expense to the Town and department. The second set of gear also is in keeping with current standards to reduce the risk of exposure to carcinogens from the products of combustion by allowing firefighters to immediately be able to have a clean set available. It also reduces potential exposure to the public if firefighters respond to routine calls in the home with contaminated gear.

F. The Commonwealth of Massachusetts Office of Emergency Medical Services has mandated the use of mechanical IV pumps to administer certain medications during transport to the hospital. The mandate requires that ambulances licensed at the paramedic level be equipped with these devices by December 31, 2017. Purchase of these items will allow for compliance prior to that date.

- G. *This is the annual request for road maintenance in conjunction with Chapter 90 funding.*
- H. *This will provide funding to change the pick-up bed of a water truck to a utility body.*
- I. *This will provide funding for the Water System Master Plan which is due for an update in FY18.*
- J. *This will provide funding for emergency tree work to handle tree and limb removal required on trails and Town owned land after weather incidents such as microbursts, hurricanes, and ice storms.*
- K. *This will provide funding to continue the efforts begun under a Community Compact grant from the Commonwealth for digital preservation of Town records. Initial efforts have been made to identify the records that the Town has in its possession in the Town House, and recommend implementation plans for better storage and retrieval of those records.*

C. Citizen petition(s)

There are three citizen petition articles in this year’s Annual Town Meeting warrant. They are in summary:

- **Alternative locations for Public Safety Facility or other municipal buildings:** This is a citizen petition that requests alternative siting of municipal buildings for any future presentation to Town Meeting that includes the acquisition of St. Mark’s Golf Course.
- **Increase percentage of elderly housing units to single family homes:** This is a citizen petition that seeks to increase the percentage of elderly housing units that can be approved by ZBA from 7% to 10% of the total number of single family homes.
- **Define process and frequency for hiring Town Counsel:** This is a citizen petition that seeks to have Selectmen publicly bid legal counsel services on a semi-annual basis, and to allow more public input into the selection process.

CURRENT ISSUES

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

1. **Public Safety Facility:** During the past two years town officials and two related Public Safety Committees have revisited the need for, and location of, a Public Safety facility. In March 2017, Town Meeting overwhelmingly approved articles which would allow the Town to purchase St. Mark's Golf Course in exchange for two town parcels, including the current location of the Police and Fire Station. While the article also allows for the construction of a new public safety facility on the golf course, it further restricts the remaining 90% of the property with a permanent conservation restriction. A ballot vote on the borrowing aspect of the project is scheduled for the May 9, 2017 town election.

2. **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 \$893,000. The current OPEB total liability for the Town is approximately \$29 million. To fund this liability in full would require an annual commitment of \$1.7 Million over 30 years. 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 continue annual funding to supplement the Trust Fund. Additionally, it is expected the State will act legislatively (although timing is uncertain) to modify state statutes that may allow for more flexibility for communities to modify benefit plans and thus reduce annual costs. A new audit will be completed in the Summer of 2017 that will re-state the liability with potentially more favorable amounts as the Town is now funding the account.

3. **Revenue:** FY17 began a flattening of our revenue stream, both locally and at the State level. State revenue, more commonly referred to as Local Aid, has been increasing minimally for the past several years. For FY18, the proposed 1% increase in our Unrestricted General Government Accounts equals \$30,000, which is then offset in part by increases in State charges. Large building projects, such as Madison Place, have driven our new growth over the years, which provides additional tax revenue. There are no such projects, either in the planning or implementation stages, that can sustain the new growth numbers of past years. Park Central will be a possible project that may yield some new growth and new tax dollars, however the project is unlikely to come to fruition within a short time. As such, our new growth estimates dropped off in FY17, and will stay there absent any new development. This is a cautionary note when it comes to adding new employees and new programs moving forward. Not

only do new positions drive up health insurance costs in addition to salaries, they also increase liabilities in future health insurance expenses and retirement costs. As a Town, we need to be cognizant of these facts when we look to add more personnel, or add new programming to the operational budget. We, as a Finance team, will continue to search for new sources of revenue and/or ways to accentuate existing ones. Significant operational items, such as the transfer station, should be finely reviewed to determine if either rates should be adjusted or the Town move away from this direct service so that funds can be freed up to offset future costs such as debt and/or to assist in minimizing tax rate increases. The Town and Schools should take every opportunity to review operational services that may increase efficiency or realize savings, either through stand-alone or collaborative approaches.

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	FY2017 Funded	FY2018 Requested	FY2019 Requested	FY2020 Requested	FY2021 Requested
Copier - Town Hall	10,000				
New Voting Machines - Clerk		24,000			
DPW Office - New roof (re-coat)				65,000	
DPW Office - Building Repairs & Upgrades		114,400			
Facilities Pickup Truck / Plow		41,000			
Library - New Floor Covering				50,000	
Library - New roof			255,000		
Library - Interior Painting				35,000	
Police Station - New roof & paint cupola					120,000
Senior Center - Storage Sheds			12,000		
Town House - Engineering & roof replacemnt					170,000
Town House - Replace Windows			410,000		
Town House HVAC Upgrades			295,000		
Pick-up Truck - DPW					60,000
Chief Vehicle / Cruisers		81,954	41,700	81,954	41,700
Fingerprinting Device	19,200				
Tasers	1,440	1,440	1,440	1,440	1,440
Pistols - Glock (24)				6,000	
Weapons (Rifle Replacements)	15,530				
35,000 GVW Cab & Chassis use old sander					150,000
Large Truck & Equipment Body Work			10,000	10,000	10,000
Toolcat Multipurpose W Attachments	65,000				
Trailer for Transfer Station			52,000		55,000
Diesel Pick Up (Highway)					58,000
Street Sweeper	230,000				
Cat Backhoe				225,000	
Replace 4 Plows & 3 Plows			48,000	36,000	
Northboro Road Culvert			40,000		
Sidewalk Tractor w/ attachments		140,000			
Road Maintenance	250,000	250,000	400,000	400,000	400,000
Radio System - DPW			120,000		
Phone System	35,000				
DPW Metal Building - Mechanic/Storage	38,000				
Diesel Cab	55,000				
Utility/Service Diesel			55,000		
Radio System - DPW Water			25,000		
Utility Body Replacement		12,000			
Master Plan		50,000			
Ambulance A28/A29			230,000		
Jaws of Life	25,000				
New Command Vehicle - Fire	50,000				
Mobile Radios Comm Trailer	16,440				
IV Pumps - Ambulances		10,000			
Turnout Gear - Fire		46,000			
Self Contained Breathing Apparatus/Cylinders		15,000			
Quantar Radio Repeater (possible grant)		19,597			
Facilities Defibrillator Units		12,000			
Utility Cart Cemetery (replace pick-up)			20,000		
Appraisal Services	25,000				
	835,610	817,391	2,015,140	910,394	1,066,140

NOTE: Some items are funded by non tax sources (Water, Ambulance receipts, 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 UVs 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

	2017 ACTUAL	2018 ESTIMATED	2019 ESTIMATED	2020 ESTIMATED	2021 ESTIMATED	2022 ESTIMATED
LEVY						
Prior Year Levy Limit	37,888,436	39,350,305	40,634,063	41,974,915	43,374,287	44,958,645
2 ½ % Allowed Increase	947,211	983,758	1,015,852	1,049,373	1,084,357	1,123,966
New Growth	514,659	300,000	325,000	350,000	500,000	400,000
Capital Exclusion Debt	1,535,633	1,161,179	598,233	475,750	961,079	920,232
LEVY LIMIT	40,885,939	41,795,242	42,573,148	43,850,037	45,919,724	47,402,843
REVENUE						
Local Receipts	3,418,000	3,418,000	3,469,270	3,503,963	3,574,042	3,645,523
Local Aid Net Charges	3,208,157	3,218,237	3,282,602	3,381,080	3,499,418	3,621,897
Local Aid-School Debt Reimb	2,204,304	2,204,304	2,204,304	1,453,738	919,840	917,887
Other Funds (Trusts, Water, etc)	1,294,161	811,609	715,000	715,000	715,000	715,000
Free Cash	1,155,194	1,553,963	1,250,000	1,200,000	1,200,000	1,200,000
TOTAL REVENUE	11,279,816	11,206,113	10,921,176	10,253,780	9,908,300	10,100,307
EXPENSES						
Budget - General Government	10,576,390	10,829,625	11,181,588	11,517,035	11,862,547	12,218,423
Budget - Local Schools	19,402,363	19,782,640	20,475,032	21,089,283	21,721,962	22,373,621
Budget -Algonquin	7,601,762	7,900,614	8,137,632	8,422,450	8,717,235	9,022,339
Budget -Norfolk / Assabet	373,664	380,216	380,250	390,000	380,000	380,000
Budget - Benefits & Insurances	6,634,622	7,283,177	7,720,168	8,067,575	8,430,616	8,852,147
OPEB Trust Funding	250,000	250,000	250,000	300,000	300,000	300,000
Annual Overlay	345,600	345,600	335,000	335,000	335,000	335,000
Debt Service	2,793,402	2,825,600	2,381,537	1,508,448	1,459,919	1,417,119
Capital & Budget Articles	973,492	875,794	1,685,140	960,394	1,156,140	951,400
Other - Legal Sett., Tax Title	828,893	232,325	235,000	235,000	235,000	235,000
TOTAL EXPENSES	49,780,188	50,705,591	52,781,347	52,825,186	54,598,419	56,085,048
BALANCE	2,385,567	2,295,764	712,976	1,278,632	1,229,604	1,418,102

**Debt figures do not include PS proposed project*

**No CPC, Water budget in data*

DEBT SERVICE – PRINCIPAL & INTEREST

Project	Amount Authorized	Date Bonded	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
MWRA Title V	397,026	07/24/2003	22,038	22,038	22,038	22,487	0	0
MWRA Title V	51,493	11/23/2004	2,607	2,607	2,607	2,607	2,607	2,607
MWRA Title V	300,000	12/18/2007	15,000	15,000	15,000	15,000	15,000	15,000
MWRA Title V	250,000	06/13/2012	12,397	12,415	12,434	12,453	12,471	12,490
Middle School	9,500,000	03/12/1998	490,850	216,420	0	0	0	0
Finn School	9,300,000	11/24/1998	452,125	430,844	0	0	0	0
Trottier/Finn (1998)	2,950,000	06/20/2000	160,172	70,621	0	0	0	0
Trottier/Finn (2000)	3,185,000	06/20/2000	175,673	77,455	0	0	0	0
School Rec. Facility	420,000	06/20/2000	20,667	9,112	0	0	0	0
Landfill Closure	1,050,000	06/20/2000	56,835	25,059	0	0	0	0
Trottier/Finn/Woodward	21,211,000	06/01/2003	1,292,200	1,244,400	1,201,800	1,154,200	1,112,400	1,060,900
Nearly Renovations 2	450,000	09/01/2008	34,547	33,625	32,688	31,719	30,719	29,719
Nearly Renovations 3	626,000	09/01/2008	48,153	46,863	45,550	44,194	42,794	41,394
Water System Upgrades	885,000	09/01/2008	68,456	66,613	64,738	62,800	60,800	58,800
Water Tank Improvements	250,000	02/15/2010	26,688	26,031	25,344	0	0	0
Water Meter Improvement	380,000	02/15/2010	37,363	36,444	35,481	0	0	0
Water Main Replacement	3,600,000	05/22/2015	272,115	268,515	264,915	261,315	255,915	250,515
Fire Department Equip.	333,000	02/15/2010	32,300	31,512	40,550	0	0	0
GROSS Debt			3,220,186	2,635,574	1,763,145	1,606,775	1,532,706	1,471,425
Water Tank Improvements			(26,688)	(26,031)	(25,344)	0	0	0
Water Meter Improvement			(37,363)	(36,444)	(35,481)	0	0	0
Water System Upgrades			(68,456)	(66,613)	(64,738)	(62,800)	(60,800)	(58,800)
Water Main Replacement			(272,115)	(268,515)	(264,915)	(261,315)	(255,915)	(250,515)
MWRA Title V			(52,042)	(52,060)	(52,079)	(52,547)	(30,078)	(30,097)
MSBA Reimbursement			(2,204,304)	(2,204,304)	(1,453,738)	(919,840)	(917,887)	(915,884)
Fire Truck Reimb.			(32,000)	(32,000)	0	0	0	0
Total Reimbursement All Sources			(2,692,968)	(2,685,967)	(1,896,295)	(1,296,502)	(1,264,680)	(1,255,296)
NET DEBT TO TOWN			527,219	(50,393)	(133,150)	310,273	268,026	216,129

Budget Detail

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
114 Moderator	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time Salaries	0	50	0	50	50	0.0%
51000-51990 Salaries and Wages	0	50	0	50	50	0.0%
57300 Dues & Memberships	20	20	35	25	25	0.0%
52000-58990 Other Charges and Exp.	20	20	35	25	25	0.0%
TOTAL MODERATOR	20	70	35	75	75	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
121 Elected Board of Selectmen	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries, Part-Time	2,400	4,000	4,000	4,000	4,000	0.0%
51000-51990 Salaries and Wages	2,400	4,000	4,000	4,000	4,000	0.0%
TOTAL ELECTED BOARD OF SELECTMEN	2,400	4,000	4,000	4,000	4,000	0.0%

FISCAL YEAR 2018 122 Board of Selectmen	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	304,782	315,395	328,487	334,720	353,149	5.5%
51300 Salaries Overtime	0	935	2,591	0	3,829	100.0%
51450 Longevity	2,200	2,200	2,500	1,800	1,800	0.0%
51460 Deferred Comp/Insurance	0	0	0	10,800	10,000	-7.4%
51940 Mileage Stipend	3,500	3,500	4,000	4,000	4,000	0.0%
51000-51990 Salaries and Wages	310,482	322,030	337,578	351,320	372,778	6.1%
52100 Electricity	0	0	0	0	0	0.0%
52110 Heat	0	0	0	0	0	0.0%
52300 Water-Domestic	333	191	226	350	350	0.0%
52450 Maint. Communication Lines	0	750	1,313	0	0	0.0%
52460 Repairs & Maint. Office Equip.	3,042	3,366	3,489	4,550	4,550	0.0%
53020 Management Consulting-EAP	2,900	2,900	2,900	2,900	3,200	10.3%
53070 Employee Training Seminars	1,239	4,225	2,724	2,930	3,310	13.0%
53100 Advertising	192	77	119	200	200	0.0%
53410 Telephone-Communication	0	0	0	0	0	0.0%
53420 Postage	24,351	14,062	17,119	16,000	18,000	12.5%
53430 Wireless Phones	0	0	0	0	0	0.0%
53440 Printing	2,185	3,561	3,507	2,400	3,000	25.0%
53880 Misc. Contracted Services	2,743	4,244	310	5,450	4,750	-12.8%
54210 Photocopying Supplies	1,368	1,624	1,889	4,500	4,500	0.0%
54220 Other Office Supplies	1,534	1,020	862	1,000	1,000	0.0%
54900 Food/Employee Recognition	70	700	365	1,000	1,000	0.0%
55470 Miscellaneous-Other Charges	36	3,607	0	500	500	0.0%
57100 In-State Travel	1,725	2,571	1,120	3,250	5,420	66.8%
57200 Out-of-state Travel	0	0	1,579	1,400	1,450	3.6%
57300 Dues & Memberships	2,980	3,549	3,200	3,500	4,203	20.1%
52000-58990 Other Charges and Expenses	44,698	46,446	40,722	49,930	55,433	11.0%
TOTAL BOARD OF SELECTMEN	355,180	368,476	378,300	401,250	428,211	6.7%

FISCAL YEAR 2018 131 Advisory Committee	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53880 Misc Contracted Services	0	0	0	1,000	1,000	0.0%
54210 Photocopying Office Supplies	72	0	0	30	30	0.0%
57300 Dues & Memberships	176	276	176	276	276	0.0%
52000-58990 Other Charges and Exp.	248	276	176	1,306	1,306	0.0%
TOTAL ADVISORY COMMITTEE	248	276	176	1,306	1,306	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
132 Reserve Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57840 Reserve Fund Approp.	27,584	150,000	137,528	150,000	150,000	0.0%
52000-58990 Other Charges and Expenses	27,584	150,000	137,528	150,000	150,000	0.0%
TOTAL RESERVE FUND	27,584	150,000	137,528	150,000	150,000	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
135 Town Accountant	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	125,338	129,495	136,288	140,806	144,144	2.4%
51450 Longevity	400	600	700	1,100	1,100	0.0%
51000-51990 Salaries and Wages	125,738	130,095	136,988	141,906	145,244	2.4%
53070 Employee Training Seminars	976	530	850	895	895	0.0%
54220 Other Office Supplies	384	1,001	85	500	500	0.0%
57100 In-State Travel	1,155	730	1,169	1,155	1,155	0.0%
57300 Dues & Memberships	155	327	110	155	0	-100.0%
52000-58990 Other Charges and Expenses	2,670	2,588	2,214	2,705	2,550	-5.7%
TOTAL TOWN ACCOUNTANT	128,408	132,683	139,202	144,611	147,794	2.2%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
136 Audit	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53080 Auditing, Prof & Technical	23,000	23,500	24,000	24,700	25,400	2.8%
53081 GASB Required Prof. Tech.	2,249	0	6,850	0	7,150	100.0%
52000-58990 Other Charges and Expenses	25,249	23,500	30,850	24,700	32,550	31.8%
TOTAL AUDIT	25,249	23,500	30,850	24,700	32,550	31.8%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
140 Elected Board of Assessors	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries Part-time	2,250	2,250	2,250	2,250	2,250	0.0%
51000-51990 Salaries and Wages	2,250	2,250	2,250	2,250	2,250	0.0%
TOTAL ELECTED BD OF ASSESSORS	2,250	2,250	2,250	2,250	2,250	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
141 Assessors	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	145,081	149,802	151,804	157,952	163,951	3.8%
51110 Salaries Part-time	0	0	0	0	0	0.0%
51450 Longevity	1,450	1,700	1,700	700	1,100	57.1%
51000-51990 Salaries and Wages	146,531	151,502	153,504	158,652	165,051	4.0%
52540 Computer Software Service & Sup.	3,000	3,200	14,381	6,300	6,300	0.0%
53020 Management Consulting	13,400	16,095	22,374	17,000	17,000	0.0%
53070 Employee Training Seminars	1,577	1,621	1,376	1,300	1,300	0.0%
53100 Advertising Prof Tech	0	0	184	0	0	0.0%
53860 Deeds & Plans	150	154	192	300	300	0.0%
54220 Other Office Supplies	544	1,244	3,622	1,200	1,200	0.0%
55930 Other Supplies-Assessors	3,554	3,013	3,138	4,200	4,200	0.0%
57100 In-State Travel	3,042	2,450	1,672	2,600	2,600	0.0%
57300 Dues & Memberships	983	633	740	740	740	0.0%
58500 Additional Equipment	0	0	439	0	0	0.0%
52000-58990 Other Charges and Exp.	26,250	28,410	48,118	33,640	33,640	0.0%
TOTAL ASSESSORS	172,781	179,912	201,622	192,292	198,691	3.3%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
145 Treasurer/Collector	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	167,371	162,204	181,856	186,404	198,017	6.2%
31300 Salaries, Overtime	0	1,071	396	0	0	0.0%
51450 Longevity	1,600	1,200	600	600	700	16.7%
51000-51990 Salaries and Wages	168,971	164,475	182,852	187,004	198,717	6.3%
53000 Medical	0	70	70	0	0	0.0%
53070 Employee Training Seminars	980	5,353	1,396	800	1,100	-42.7%
53100 Advertising	458	363	0	0	0	0.0%
53880 Misc Contracted Services	6,573	4,935	9,589	5,665	6,895	-40.9%
54220 Other Office Supplies	763	2,361	1,728	1,480	1,515	-14.4%
57100 In-State Travel	193	54	559	375	485	-32.9%
57300 Dues & Memberships	350	270	419	415	420	-1.0%
57800 Bonds	1,222	846	1,978	1,250	2,000	-36.8%
52000-58990 Other Charges and Expenses	10,539	14,253	15,739	9,985	12,415	24.3%
TOTAL TREASURER/COLLECTOR	179,510	178,728	198,591	196,989	211,132	7.2%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
151 Legal	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53090 Legal Services Professional	95,000	80,833	91,575	95,000	95,000	0.0%
52000-58990 Other Charges and Exp.	95,000	80,833	91,575	95,000	95,000	0.0%
TOTAL LEGAL	95,000	80,833	91,575	95,000	95,000	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
152 Personnel Board	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51900 Tuition Reimbursement - SAP	0	0	0	5,000	1,250	-75.0%
51000-51990 Salaries and Wages	0	0	0	5,000	1,250	-75.0%
53020 Training & Consulting	2,337	20,652	9,430	8,000	9,500	18.8%
52560 Miscellaneous	0	0	0	0	30,000	100.0%
53070 Employee Training (MMPA)	5,309	939	2,439	2,220	2,900	30.6%
54220 Other Office Supplies	0	0	2,274	0	4,000	100.0%
57300 Dues & Memberships (MMPA)	380	385	1,025	400	1,050	162.5%
52000-58990 Other Charges and Exp.	8,026	21,976	15,168	10,620	47,450	346.8%
TOTAL PERSONNEL BOARD	8,026	21,976	15,168	15,620	48,700	211.8%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
153 Special Legal Counsel	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53090 Legal Professional	25,881	22,045	48,258	55,000	55,000	0.0%
52000-58990 Other Charges and Exp.	25,881	22,045	48,258	55,000	55,000	0.0%
TOTAL SPECIAL LEGAL COUNSEL	25,881	22,045	48,258	55,000	55,000	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
155 Technology	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
20 GEOGRAPHIC INFORMATION SYSTEMS						
52540 Computer Services	0	1,500	400	12,100	7,000	-42.1%
53070 Employee Training Seminars	0	0	0	0	2,500	
53110 Data Processing	0	0	1,600	4,000	4,000	0.0%
53880 Contracted Services	14,000	9,784	9,868	7,500	7,500	0.0%
55840 Computer Supplies	1,344	960	2,883	2,000	0	-100.0%
58500 New Equipment	1,516	6,875	0	6,000	0	-100.0%
52000-58990 Other Charges and Exp.	16,860	19,119	14,751	31,600	21,000	-33.5%
Total GIS Budget	16,860	19,119	14,751	31,600	21,000	-33.5%
21 MANAGMENT INFORMATION SYSTEMS						
51100 Salaries Full-time	4,000	5,000	3,500	90,000	94,300	4.8%
51000-51990 Salaries and Wages	4,000	5,000	3,500	90,000	94,300	4.8%
52540 Computer Services	131,921	139,072	140,149	77,436	63,530	-18.0%
53880 Contracted Services	0	12,837	351	0	38,326	
53070 Employee Training Seminars				0	2,500	
57100 In-State Travel				0	600	
53430 Data Communications				0	11,940	
55840 Computer Supplies	1,205	2,209	3,125	4,350	8,500	95.4%
58700 Replacement Equipment	15,409	33,868	30,067	34,775	47,000	35.2%
52000-58990 Other Charges and Exp.	148,535	187,987	173,692	116,561	172,396	47.9%
Total MIS Budget	152,535	192,987	177,192	206,561	266,696	29.1%
TOTAL TECHNOLOGY	169,395	212,105	191,943	238,161	287,696	20.8%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
159 Other Operation Support	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
52100 Electricity	213,273	214,104	220,542	222,160	232,000	4.4%
52110 Heat	78,897	78,745	45,861	85,125	70,405	-17.3%
53410 Telephone-Communication	15,703	18,036	18,990	17,740	21,404	20.7%
53430 Wireless Phones	10,833	10,654	13,812	12,375	13,974	12.9%
52000-58990 Other Charges and Expenses	318,705	321,538	299,205	337,400	337,782	0.1%
TOTAL OTHER OPERATION SUPPORT	318,705	321,538	299,205	337,400	337,782	0.1%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
160 Elected Town Clerk	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries Full-time	\$46,467	\$35,575	\$49,298	\$50,284	\$83,064	65.2%
51000-51990 Salaries and Wages	46,467	35,575	49,298	50,284	83,064	65.2%
TOTAL ELECTED TOWN CLERK	\$46,467	\$35,575	\$49,298	\$50,284	\$83,064	65.2%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
161 Town Clerk	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	94,519	86,903	96,739	88,955	93,522	5.1%
51200 Temporary Positions	17,101	15,758	13,020	29,051	21,883	-24.7%
51300 Overtime	2,434	1,628	1,018	4,067	1,435	-64.7%
51450 Longevity	600	1,000	400	400	400	0.0%
51000-51990 Salaries and Wages	114,654	105,290	111,177	122,473	117,240	-4.3%
52460 Repairs & Maint. Office Equip.	200	3,513	412	500	600	20.0%
53070 Employee Training Seminars	994	1,255	1,121	8,200	7,175	-12.5%
53440 Printing Street Listing (Census)	6,280	7,427	2,564	6,305	5,865	-7.0%
53880 Misc. Contracted Services	7,110	6,839	11,385	17,740	25,329	42.8%
54220 Other Office Supplies	561	1,817	6,353	40,243	40,775	1.3%
54900 Food Service	1,439	1,514	469	1,950	650	-66.7%
55880 Animal Control Other Supplies	456	451	625	3,810	3,070	-19.4%
57100 In State Travel	263	308	957	716	1,377	92.3%
57300 Dues & Memberships	125	125	160	275	290	5.5%
57400 Bonds	100	175	0	350	600	71.4%
52000-58990 Other Charges and Expenses	17,530	23,421	24,046	80,089	85,731	7.0%
TOTAL TOWN CLERK	132,184	128,711	135,223	202,562	202,971	0.2%
<i>Town Clerk budget (161) & Elections budget (162) are now combined into Town Clerk budget (161) as of FY17.</i>						

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
171 Conservation Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	32,496	41,172	41,968	48,774	48,426	-0.7%
51300 Overtime	147	0	0	0	0	0.0%
51450 Longevity	400	600	600	600	600	0.0%
51000-51990 Salaries and Wages	33,043	41,772	42,568	49,374	49,026	-0.7%
53070 Employee Training Seminars	690	0	605	1,000	1,000	0.0%
53100 Advertising	0	0	61	150	150	0.0%
53840 Cons Props, Access., Maint, & Steward.	4,443	3,500	4,390	8,500	8,500	0.0%
53880 Contracted Services - Recording Secretary					2,000	100.0%
54220 Other Office Supplies	72	121	156	200	200	0.0%
57100 In State Travel					400	100.0%
57300 Dues & Memberships	770	790	829	850	900	5.9%
57850 Recording Instruments	75	0	0	75	75	0.0%
52000-58990 Other Charges and Expenses	6,050	4,411	6,041	10,775	13,225	22.7%
TOTAL CONSERVATION COMMISSION	39,093	46,183	48,609	60,149	62,251	3.5%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
175 Planning Board	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	104,916	113,753	95,697	133,137	129,655	-2.6%
51300 Overtime	1,239	0	0	0	0	0.0%
51450 Longevity	700	700	700	850	0	-100.0%
51000-51990 Salaries and Wages	106,855	114,453	96,397	133,987	129,655	-3.2%
53000 Medical	70	0	0	0	0	0.0%
53070 Employee Training Seminars	1,830	6,072	1,327	3,520	3,600	2.3%
53100 Advertising	496	545	880	1,000	1,000	0.0%
53880 Misc. Contracted Services	0	2,905	36,595	3,000	3,250	8.3%
54200 Stationery paper, forms	272	0	0	100	200	100.0%
54220 Other Office Supplies	1,130	1,201	3,428	350	500	42.9%
55830 Other Supplies	0	48	0	0	0	0.0%
57100 In-State Travel	649	1,064	626	500	600	20.0%
57200 Out-of-State Travel	0	231	0	300	400	33.3%
57300 Dues & Memberships	4,332	255	5,510	6,155	6,120	-0.6%
52000-58990 Other Charges and Exp.	8,779	12,320	48,366	14,925	15,670	5.0%
TOTAL PLANNING BOARD	115,634	126,773	144,763	148,912	145,325	-2.4%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
176 Zoning Board Of Appeals	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	10,538	9,205	11,591	13,770	45,500	230.4%
51300 Overtime	291	0	0	0	0	
51000-51990 Salaries and Wages	10,829	9,205	11,591	13,770	45,500	230.4%
53070 Employee Training	60	65	85	250	250	0.0%
53100 Advertising	0	0	105	100	100	0.0%
53880 Contracted Services	0	2,850	2,631	3,000	3,000	0.0%
54200 Stationary	0	90	0	0	0	
54220 Other Office Supplies	20	176	206	300	300	0.0%
52000-58990 Other Charges and Exp.	80	3,181	3,027	3,650	3,650	0.0%
TOTAL ZONING BOARD OF APPEALS	10,909	12,387	14,618	17,420	49,150	182.1%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
177 Open Space	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53070 Employee Training Prof. & Tech.	96	250	250	250	250	0.0%
54220 Other Office Supplies	0	0	350	850	850	0.0%
55100 Education Supplies	0	0	400	400	400	0.0%
52000-58990 Other Charges and Exp.	96	250	1,000	1,500	1,500	0.0%
TOTAL OPEN SPACE	96	250	1,000	1,500	1,500	0.0%

FISCAL YEAR 2018	FY 2016	FY 2017	FY 2018	PERCENT
182 Economic Development Comm	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries - Part Time	19,538	20,544	25,350	23.4%
51000-51990 Salaries and Wages	19,538	20,544	25,350	23.4%
53440 Printing Services	11,797	6,400	4,100	-35.9%
53800 Other Contracted Services	1,711	7,065	7,715	9.2%
54210 Other Office Supplies	298	700	1,000	42.9%
57100 In-State Travel	88	500	500	0.0%
57300 Dues & Memberships	545	955	955	0.0%
52000-58990 Other Charges and Expenses	14,438	15,620	14,270	-8.6%
TOTAL ECONOMIC DEV COMM.	33,976	36,164	39,620	9.6%

FISCAL YEAR 2018 192 Facilities	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 REQUEST	PERCENT (+) or (-)
51100 Salaries - Full Time	249,657	255,778	264,874	282,134	290,529	3.0%
51110 Salaries - Part Time	36,336	37,202	37,995	39,661	40,551	2.2%
512000 Salaries - Temporary			1,855		0	
51300 Overtime	1,159	2,850	4,785	500	3,750	650.0%
51450 Longevity	2,700	3,100	2,500	1,900	2,250	18.4%
51930 Uniform Allowance	0	0	0	0	0	0.0%
51950 Stipends	0	0	4,425	3,915	3,915	0.0%
51000-51990 Salaries and Wages	289,852	298,930	316,434	328,110	340,994	3.9%
52100 Electricity	0	0	0	0	0	0.0%
52110 Heat	0	0	0	0	0	0.0%
52300 Water	330	284	263	500	500	0.0%
52400 Building Maintenance & Repairs	108,189	56,636	75,962	22,458	21,546	-4.1%
52420 Vehicle Maintenance	1,342	3,386	493	1,500	1,500	0.0%
52540 Software & Licenses	0	2,400	2,712	2,500	2,500	0.0%
52840 Equipment Rentals	0	1,911	2,664	2,500	625	-75.0%
52930 Refuse Disposal	0	7,216	7,216	7,500	7,500	0.0%
52940 Septic System Pumping	6,158	4,127	4,376	4,370	5,170	18.3%
53070 Employee Training	207	724	3,899	1,750	1,750	0.0%
53100 Advertising	1,101	113	738	500	900	80.0%
53400 Telephone Communications	0	1,003	1,067	1,100	1,100	0.0%
53430 Wireless Communications	0	0	0	0	0	0.0%
53880 Contracted Services	0	38,027	54,770	63,409	102,001	60.9%
54220 Office Supplies	3,658	1,279	1,433	1,000	1,000	0.0%
54500 Custodial Supplies	12,655	4,532	8,606	9,000	7,000	-22.2%
54900 Food and Food Service Supplies	334	0	0	0	0	0.0%
55410 Small Tools	0	5,140	4,504	2,500	4,750	90.0%
55420 Service Supplies	0	7,006	5,989	5,771	5,228	-9.4%
55850 Uniforms	377	431	1,519	3,000	2,500	-16.7%
57100 In-State Travel	1,885	1,547	1,257	1,500	1,500	0.0%
57300 Dues & Memberships	335	310	375	300	375	25.0%
58500 Additional Equipment	0	250	5,298	3,000	3,000	0.0%
52000-58990 Other Charges and Expenses	136,571	136,321	183,142	134,158	170,445	27.0%
TOTAL FACILITIES	426,423	435,251	499,576	462,268	511,440	10.6%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
210 Police Department +1	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	1,106,134	1,204,904	1,259,286	1,384,152	1,467,127	6.0%
51110 Part-time/Reserve Off. Salaries	18,763	33,115	20,415	20,295	16,342	-19.5%
51300 Overtime	173,382	119,308	129,413	156,713	151,713	-3.2%
51430 Shift Differential	18,316	19,886	20,014	24,449	28,060	14.8%
51440 Educational Incentive	11,211	15,844	16,584	27,500	27,500	0.0%
51450 Longevity	2,550	3,150	2,750	7,850	8,650	10.2%
51410 Holiday Pay	31,398	32,798	33,920	52,503	65,991	25.7%
51540 Court Duty	8,373	9,716	9,303	9,410	9,598	2.0%
51900 Tuition Reimbursement			0	15,000	15,000	0.0%
51910 Career Incentive-Quinn Bill	98,489	93,847	97,745	83,200	88,161	6.0%
51950 Stipends-Specialty Pay,Defibrillator	12,818	12,068	12,084	11,120	11,620	4.5%
51951 Officer In Charge	2,551	2,939	2,916	2,876	2,916	1.4%
51000-51990 Salaries and Wages	1,483,985	1,547,574	1,604,430	1,795,068	1,892,678	5.4%
52300 Non-Energy Utilities - Water	131	152	130	260	260	0.0%
52540 Computer Repairs & Maintenance	18,127	16,186	18,747	20,900	21,600	3.3%
52560 Radio Repair & Maintenance	571	0	0	1,100	1,100	0.0%
53000 Medical, Prof & Technical	820	1,035	570	1,992	1,992	0.0%
53070 Employee Training, Meetings	9,837	9,165	9,750	10,990	10,990	0.0%
53100 Advertising	773	0	516	770	770	0.0%
53410 Data Process line-Sprint	2,299	2,984	3,184	3,480	3,480	0.0%
53420 Postage	990	1,249	773	1,110	1,110	0.0%
53880 Misc Contracted Services	41,161	8,338	8,172	7,500	7,500	0.0%
54200 Stationery paper,forms	4,726	4,997	4,666	5,000	5,000	0.0%
54220 Other Supplies	2,334	8,586	2,895	3,000	3,000	0.0%
54820 Vehicle Supplies	4,916	3,866	4,553	5,540	5,540	0.0%
54850 Vehicle Maintenance & Parts	9,425	8,569	7,301	8,400	8,400	0.0%
	96,128	65,127	61,257	70,042	70,742	1.0%
54900 Food Service & Supplies	992	566	620	1,000	1,000	0.0%
55000 Medical Supplies	600	1,097	983	1,000	1,000	0.0%
55820 Ammunition	0	0	9,955	10,000	10,000	0.0%
55830 Subscriptions	1,229	934	1,425	1,420	1,420	0.0%
55850 Uniforms	20,190	21,130	17,990	22,250	23,200	4.3%
57100 In State Travel	1,477	1,213	352	1,200	1,200	0.0%
57200 Out-of-State Travel	0	1,327	1,818	1,543	1,543	0.0%
57300 Dues & Memberships,other	3,137	3,630	2,231	1,875	2,231	19.0%
58500 New Equipment	4,355	5,707	5,104	5,100	4,000	-21.6%
58700 Replacement Equipment	7,869	33,552	9,283	8,000	4,100	-48.8%
52000-58990 Other Charges and Exp.	135,976	134,282	111,018	123,430	120,436	-2.4%
TOTAL POLICE DEPARTMENT	1,619,961	1,681,856	1,715,448	1,918,498	2,013,114	4.93%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
Dept. 220 Fire/EMS/Rescue	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	1,202,199	1,343,688	1,380,947	1,421,059	1,491,440	4.95%
51110 Part-time Salaries (call personnel)	12,066	9,396	8,372	15,740	12,000	-23.76%
51300 Overtime	295,659	242,961	203,604	221,901	235,000	5.90%
51410 Hoilday Pay	0	20,547	19,633	14,503	26,900	85.48%
51440 Education Incentive	800	800	800	800	2,000	150.00%
51450 Longevity	10,147	10,176	8,400	8,600	9,800	13.95%
51530 Standard Holidays	33,442	4,734	0	0	0	0.00%
51900 Tuition Reimbursement	0	0	3,073	3,850	9,850	155.84%
51950 Stipends	67,258	93,095	104,150	117,138	122,138	4.27%
51960 EMT Recertification Fees	2,035	1,070	1,860	2,275	2,400	5.49%
51000-51990 Salaries and Wages	1,623,606	1,726,467	1,730,839	1,805,866	1,911,528	5.85%
52300 Non-Energy Utilities - Water	812	880	945	1,000	1,000	0.00%
52420 Vehicle Maintenance & Repair	40,286	33,630	86,411	38,645	38,645	0.00%
52470 Medical Equip. Repair Maint.	2,631	2,752	3,100	3,856	3,856	0.00%
52540 Computer Repairs & Maintenance	6,848	5,208	9,794	9,949	9,949	0.00%
52560 Radio repair Maintenance	1,620	1,333	200	1,800	1,800	0.00%
52590 Fire Rescue Repair Maintenance	5,290	6,972	7,697	8,370	8,370	0.00%
53000 Medical, Professional & Technical	1,845	1,445	1,820	1,600	1,600	0.00%
53070 Employee Training Seminars	2,879	4,630	1,540	10,000	10,000	0.00%
53100 Advertising	474	534	0	820	820	0.00%
53120 Public Safety Prof. & Technical	490	640	300	450	450	0.00%
53410 Data Process line, Communications	1,793	1,796	1,944	1,800	1,800	0.00%
53430 Wireless Phones	1,594	1,920	2,521	3,360	3,300	-1.79%
53440 Printing	50	0	0	500	0	-100.00%
53880 Contracted Services	22,616	25,775	25,882	27,711	27,800	0.32%
54220 Other Office Supplies	2,940	2,501	2,479	2,858	3,000	4.97%
54510 Bedding & Linen Custodial Supplies	175	241	147	200	200	0.00%
54820 Batteries, Vehicular Supplies	956.49	380	422	0	0	0.00%
54830 Tires, Vehicular Supplies	1,819	4,332	0	0	0	0.00%
52840 Motor Oil Lube, Vehicle Supplies	280	70	1145	0	0	0.00%
54850 Parts, Accessories, Vehicle Supplies	10,551	8,987	8,521	8,800	8,800	0.00%
54900 Food & Food Service Supplies	535	962	761	1,400	1,400	0.00%
55000 Medical & Surgical Supplies	21,460	25,342	20,088	23,000	23,000	0.00%
55800 Firefighting Other Supplies	4,696	2,813	2,969	3,500	3,500	0.00%
55830 Magazines, Other Supplies	1,205	1,286	1,583	2,467	2,467	0.00%
55850 Uniforms, Other Supplies	6,983	7,616	9,122	9,202	9,200	-0.02%
55855 Uniform Allowance Reimb.	15,680	16,701	16,780	16,800	20,600	22.62%
57100 In-State Travel	17	41	15	25	25	0.00%
57200 Out of State Travel	0	12	0	0	0	0.00%
57300 Dues & Memberships	2,841	4,196	4,387	4,530	5,000	10.38%
58700 Replacement Equipment	1,011	5,995	12,671	6,000	6,000	0.00%
52000-58990 Other Charges and Expe	160,378	168,988	223,244	188,643	192,582	2.09%
TOTAL FIRE/EMS/RESCUE	1,783,984	1,895,454	1,954,083	1,994,509	2,104,110	5.50%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
241 Building Department	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	89,309	101,991	109,519	108,969	128,449	17.9%
51110 Salaries, Part-Time	2,863	0	0	17,550	0	-100.0%
51450 Longevity	0	0	0	0	0	
51930 Uniform Allowance	0	0	0	0	0	
51000-51990 Salaries and Wages	92,172	101,991	109,519	126,519	128,449	1.5%
53000 Medical	140	0	0	0	0	0.0%
53070 Employee Training Seminars	1,718	985	930	1,500	1,500	0.0%
53100 Advertising	1,063	0	0	0	0	0.0%
53430 Telephone-Communication	0	0	0	0	0	0.0%
53880 Contracted Services	6,375	2,215	2,670	4,800	4,800	0.0%
54200 Stationary	0	527	0	0	0	0.0%
54220 Other Office Supplies	633	703	677	600	650	8.3%
54850 Parts Vehicular Supplies	719	115	325	1,000	1,000	0.0%
55100 Educational Supplies	0	0	406	600	600	0.0%
55910 Building Other Supplies	900	203	192	450	450	0.0%
57100 In-State Travel	1,306	1,534	1,122	1,200	1,200	0.0%
57300 Dues & Memberships	135	429	400	425	425	0.0%
52000-58990 Other Charges and Expenses	12,989	6,712	6,722	10,575	10,625	0.5%
TOTAL BUILDING DEPARTMENT	105,161	108,703	116,241	137,094	139,074	1.4%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
291 Civil Defense	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time salaries	926	926	2,926	926	926	0.0%
51950 Stipends	2,000	2,000	-	2,000	2,000	0.0%
51000-51990 Salaries and Wages	2,926	2,926	2,926	2,926	2,926	0.0%
53880 Misc. Contracted Services	5,430	5,288	5,270	5,664	5,664	0.0%
53400 Telephone - Communications	0	0	0	0	0	100.0%
53430 Wireless Phones	0	0	0	0	0	0.0%
54220 Other Office Supplies	250	249	282	250	250	0.0%
54800 Gasoline Vehicular Supplies	0	0	471	500	500	0.0%
57300 Dues & Memberships	0	0	-	50	50	0.0%
52000-58990 Other Charges and Exp.	5,680	5,538	6,023	6,464	6,464	0.0%
TOTAL CIVIL DEFENSE	8,606	8,464	8,949	9,390	9,390	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
292 Animal Control	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53830 Animal Control, other services	180	180	36	180	180	0.0%
53880 Contracted Services	27,556	27,556	27,556	27,832	27,832	0.0%
54220 Other Office Supplies	0	144	277	200	200	0.0%
52000-58990 Other Charges and Exp.	27,736	27,880	27,869	28,212	28,212	0.0%
TOTAL ANIMAL CONTROL	27,736	27,880	27,869	28,212	28,212	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	PERCENT
400 - Public Works (non-water)	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51000-51990 Personal Services						
51100 Salaries & Wages Permanent	700,137	642,847	608,093	649,097	729,853	12%
51200 Salaries & Wages Temporary	13,551	9,310	25,589	46,000	27,640	-40%
51300 Overtime	121,109	145,180	108,898	122,361	130,623	7%
51450 Longevity	8,400	8,100	7,550	6,850	6,850	0%
51470 Stand By	15,429	15,600	15,900	15,600	15,600	0%
51950 Stipends	4,550	5,025	14,750	14,050	14,050	0%
51000-51990 Total Personal Services	863,176	826,062	780,780	853,958	924,617	8.27%
52000-53990 Purchase of Services						
52100 Electricity (street lights included)	0	0	0	0	0	0%
52110 Heat	457	99	0	0	0	0%
52300 Water	1,414	2,241	1,723	2,900	1,200	-59%
52320 Water Irrigation	12,870	13,159	15,451	12,500	12,500	0%
52400 Building Maintenance	2,554	6,369	699	3,750	2,500	-33%
52420 Equipment Repair Vehicle	9,060	10,134	14,777	5,000	11,500	130%
52430 Traffic Signal Maintenance	5,950	24,765	5,733	10,000	8,000	-20%
52460 Equipment Repair Office	256	1,164	1,285	400	1,000	150%
52500 Equipment Repairs Construction	30,111	19,249	37,062	14,000	20,000	43%
52530 Pavement Markings (Contract)	11,810	11,183	17,645	12,000	15,000	25%
52540 Software & Licenses	1,098	2,775	1,633	2,000	1,500	-25%
52560 Radio Repairs	797	1,635	0	1,200	400	0%
52580 Grounds Maintenance Contract	130,945	164,037	191,737	167,000	170,000	2%
52810 Uniform Rental	7,463	7,735	6,053	7,600	7,000	-8%
52830 PORT-O-LETS	5,621	5,943	7,030	6,000	6,600	10%
52840 Equipment Rental	3,353	6,869	2,041	3,500	3,500	0%
52910 Snow Removal - Contract	78,323	162,619	97,508	110,000	110,000	0%
52930 Refuse Disposal	225,179	209,785	202,185	210,000	210,000	0%
53000 Medical and Dental	785	905	1,704	1,250	1,250	0%
53050 Engineering Services	35,357	17,925	80,063	56,500	56,500	0%
53070 Employee Training	7,549	9,578	8,397	3,050	6,400	110%
53100 Legal Notices	688	2,552	6,578	1,000	2,000	100%
53160 Tree Experts	40,140	42,006	76,141	55,000	60,000	9%

400 - Public Works (non-water)	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	PERCENT
Continued	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53400 Telephone	0	0	0	0	0	0%
53410 Data Processing Lines	551	0	0	0	0	0%
53420 Postage	0	1,378	1,660	0	0	0%
53430 Wireless Communications	446	774	0	0	0	0%
53880 Other Purchased Services	55,579	116,618	105,082	113,140	111,500	-1%
54220 Office Supplies Stationary	2,330	3,097	2,240	2,500	2,600	4%
54600 Groundskeeping Supplies	20,838	19,679	23,737	25,000	25,000	0%
54800 Gasoline	93,330	101,463	38,076	100,000	85,000	-15%
54810 Anti-Freeze	198	267	92	250	250	0%
54820 Batteries	1,141	607	2,496	750	750	0%
54830 Tires	3,712	3,140	13,756	3,000	5,000	67%
54840 Oil & Lube	2,903	3,182	2,795	3,000	3,000	0%
54850 Parts	42,605	49,966	23,862	45,000	40,000	-11%
54900 Meals	1,538	2,420	1,154	1,750	1,750	0%
55310 Highway Paint	1,235	1,529	632	1,250	1,250	0%
55340 Gravel, Stone & Fill	5,988	6,201	10,649	9,000	12,000	33%
55350 Salt and Sand	145,376	103,471	135,944	150,000	150,000	0%
55370 Bituminous Concrete	2,392	9,492	11,208	10,000	10,000	0%
55380 Signs	10,294	19,327	9,507	8,000	8,000	0%
55390 Drainage Materials	857	1,047	3,461	2,000	2,000	0%
55410 Small Tools	10,406	13,467	7,526	7,500	7,500	0%
55420 Service Supplies	16,392	23,210	29,840	16,000	18,000	13%
55470 Miscellaneous	0	0	0	0	0	0%
55850 Personal Protective Equipment	3,636	2,874	6,249	4,800	5,850	22%
56500 Intermunicipal - stormwater	0	0	0	0	4,000	9%
57100 In-State Travel	235	66	152	100	200	0%
57300 Dues	700	980	1,065	1,150	1,150	0%
58500 New Equipment	31,039	102,924	8,351	12,000	10,000	-17%
58700 Replacement Equipment	227	10,123	3,467	6,000	5,000	-17%
52000-58990 Other Charges and Expenses	1,065,728	1,320,029	1,218,446	1,206,840	1,216,650	0.81%
Total DPW NON-WATER	1,928,905	2,146,091	1,999,226	2,060,798	2,141,267	3.90%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	PERCENT
400 - 450 WATER - PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51000-51990 Personal Services						
51100 Salaries & Wages Permanent	305,950	295,012	264,399	284,962	294,306	3%
51200 Salaries & Wages Temporary					0	0%
51300 Overtime	14,799	27,963	20,380	22,704	24,925	10%
51450 Longevity	3,600	2,700	2,900	3,050	3,250	7%
51470 Stand By	23,263	23,440	23,850	23,840	23,920	0%
51950 Stipends	1,615	1,320	2,090	1,550	1,550	0%
51000-51990 Total Personal Services	349,227	350,435	313,619	336,106	347,952	3.52%
52000-58990 Other Charges & Expenses						
52100 Electricity	73,716	77,117	88,289	91,000	91,000	0%
52110 Heat	5,434	4,822	10,880	7,000	6,000	-14%
52400 Building Maintenance	2,086	1,682	1,833	2,000	2,000	0%
52420 Equipment Repair Vehicle	0	0	405	1,000	1,000	0%
52440 Meter Repairs	0	334	0	100	100	0%
52460 Equipment Repair Office	0	0	0	0	0	0%
52480 Pumping Station Repairs	3,049	119	3,020	13,500	8,500	-37%
52500 Equipment Repairs Construction	0	3,673	0	500	500	0%
52540 Software & Licenses	2,426	6,226	4,020	3,500	4,150	19%
52810 Uniform Rental	3,067	3,499	3,029	3,400	3,400	0%
52840 Equipment Rental	556	9,337	540	2,500	2,500	0%
53000 Medical and Dental	0	0	0	0	0	0%
53050 Engineering Services	3,288	3,500	31,224	50,000	52,000	4%
53070 Employee Training	3,223	1,350	844	1,400	1,400	0%
53100 Legal Notices	942	348	421	500	500	0%
53400 Telephone	701	876	552	900	750	-17%
53410 Data Processing Lines	2,705	2,872	2,971	3,000	3,000	0%
53420 Postage	2,194	5,998	7,408	4,000	5,500	38%
53430 Wireless Communications	1,044	1,369	1,147	1,500	1,200	-20%
53880 Other Purchased Services	49,956	54,192	66,590	55,000	60,000	9%
54220 Office Supplies Stationary	1,091	347	166	1,000	500	-50%
54800 Gasoline	9,000	9,000	6,900	9,000	7,000	-22%
54820 Batteries	0	0	76	250	250	0%
54830 Tires	0	2,933	0	250	250	0%
54850 Parts	1,324	667	410	1,500	1,000	-33%
55340 Gravel, Stone & Fill	855	2,598	1,576	1,500	1,500	0%
55370 Bituminous Concrete	2,162	2,602	1,429	1,500	1,500	0%
55410 Small Tools	2,472	92	3,292	3,000	3,000	0%
55420 Service Supplies	8,916	7,633	5,256	5,000	5,000	0%
55430 Water Main & Fittings	0	3,717	12,471	5,000	5,000	0%
55440 Meters	0	4,578	9,264	5,000	7,500	50%
55450 Service Connections	5,861	17,288	14,199	7,500	7,000	-7%
55460 Hydrant Repairs	11,124	26,969	14,845	10,000	10,000	0%
55470 Miscellaneous	41	44	0	0	0	0%
55850 Personal Protective Equipment	2,171	878	1,700	1,650	1,650	0%
55870 Subscriptions News	222	239	55	150	150	0%
56940 Purchase Water	697,714	768,478	852,959	955,000	1,001,153	2%
57300 Dues	443	413	862	500	500	0%
58500 New Equipment	3,071	163	3,231	3,000	2,000	-33%
58700 Replacement Equipment	75	288	0	2,000	1,000	-50%
52000-58990 Other Charge & Expense	900,929	1,026,242	1,151,865	1,253,600	1,299,453	1.57%
Total Water Budget	1,250,157	1,376,677	1,465,484	1,589,706	1,647,405	1.98%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY2017	FY2018	PERCENT
510 Elected Board of Health	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries & Wages Permanent	450	450	300	450	450	50.0%
51000-51990 Salaries and Wages	450	450	300	450	450	50.0%
TOTAL ELECTED BD. OF HEALTH	450	450	300	450	450	50.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
512 Board of Health	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	26,269	29,310	27,180	27,622	28,222	2.2%
51110 Part-time Salaries (Less than 20 hrs/wk)	65,502	64,378	70,453	74,671	75,799	1.5%
51450 Longevity	200	200	200	200	200	0.0%
51000-51990 Salaries and Wages	91,971	93,888	97,833	102,493	104,222	1.7%
52460 Office Equipment and Repair	-	192	0	1,346	500	-62.9%
53070 Employee Training Seminars	1,520	688	1,100	920	1,100	19.6%
53100 Advertising	145	0	221	200	150	-25.0%
53430 Wireless Phones	0	0	47	720	720	0.0%
53440 Printing Services	43	147	0	150	150	0.0%
53880 Contracted Services	40,585	41,820	43,032	44,552	47,736	7.1%
54220 Other Office Supplies	382	1,638	3,583	400	400	0.0%
57100 In-State Travel	1,297	1,435	1,512	1,200	1,400	16.7%
57300 Dues & Memberships	467	405	535	500	600	20.0%
52000-58990 Other Charges and Exp.	44,440	46,325	50,030	49,988	52,756	5.5%
TOTAL BOARD OF HEALTH	136,410	140,213	147,863	152,481	156,978	2.9%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
541 Council on Aging	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	192,020	197,773	219,540	172,304	185,835	7.9%
51110 Part-time Salaries	0	0	0	56,107	56,443	0.6%
51450 Longevity	1,800	1,800	1,900	1,900	2,100	10.5%
51000-51990 Salaries and Wages	193,820	199,573	221,440	230,311	244,378	6.1%
52460 Repairs & Maint. Office Equip.	819	941	1,257	1,200	900	-25.0%
52540 Computer Repairs & Maintenance	790	802	790	1,700	1,700	0.0%
53070 Employee Training Seminars	745	1,730	850	1,850	1,900	2.7%
53400 Telephone -Communications	0	0	0	0	0	0.0%
53420 Postage	539	882	574	600	600	0.0%
53440 Printing	317	207	620	500	600	20.0%

541 Council on Aging Continued	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 REQUEST	PERCENT (+) or (-)
53500 Recreational Activities	16,656	37,434	38,058	38,165	39,105	2.5%
53880 Contracted Services, other services	686	2,118	2,768	3,120	3,000	-3.8%
54220 Other Office Supplies	327	625	483	600	650	8.3%
54900 Food and Food Service Supplies	145	168	168	250	250	0.0%
55000 Medical & Surgical Supplies	799	893	407	900	900	0.0%
55810 Data Processing Supplies	1,444	1,275	463	1,650	1,650	0.0%
55840 Recreational Supplies	1,981	5,642	6,194	4,000	4,000	0.0%
57100 In State Travel	884	1,891	302	2,300	2,300	0.0%
57300 Dues & Memberships	0	257	257	300	300	0.0%
58500 Additional Equipment	0	0	5,908	0	0	0.0%
58700 Replacement Equipment	0	0	354	1,000	1,500	50.0%
52000-58990 Other Charges and Exp.	26,133	54,866	59,453	58,135	59,355	2.1%
TOTAL COUNCIL ON AGING	219,953	254,438	280,893	288,446	303,733	5.3%

FISCAL YEAR 2018 542 Youth Commission	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	124,560	128,535	125,704	128,287	129,768	1.2%
51200 Salaries and Wages Temporary	0	0	3,927	0	0	0.0%
51450 Longevity	1,400	1,400	1,600	400	400	0.0%
51000-51990 Salaries and Wages	125,960	129,935	131,231	128,687	130,168	1.2%
53070 Employee Training Seminars	568	750	2,098	1,000	1,000	0.0%
53400 Telephone-Communications	0	0	0	0	0	0.0%
53410 Data Process line, Communications	663	788	735	900	0	-100.0%
53440 Printing	410	544	1,005	800	1,000	25.0%
53880 Misc. Contracted Services	1,811	879	908	7,000	5,000	-28.6%
54220 Other Office Supplies	1,628	1,601	1,510	1,500	1,500	0.0%
55840 Recreational Supplies	872	1,261	1,113	1,500	1,500	0.0%
57100 In State Travel	3,354	2,973	2,708	3,300	3,300	0.0%
52000-58990 Other Charges and Exp.	9,306	8,797	10,077	16,000	13,300	-16.9%
TOTAL YOUTH COMMISSION	135,266	138,731	141,308	144,687	143,468	-0.8%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
543 Veterans Services	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time Salaries	10,000	10,000	10,000	15,000	15,000	0.0%
51000-51990 Salaries and Wages	10,000	10,000	10,000	15,000	15,000	0.0%
53070 Employee Training	100	0	0	0	0	0.0%
53880 Contracted Services	0	100	0	0	0	0.0%
54220 Other Office Supplies	245	275	908	300	300	0.0%
55830 Magazines, Other Supplies	50	55	184	100	100	0.0%
57100 In-State Travel	377	299	478	500	500	0.0%
57300 Dues & Memberships	0	0	35	75	75	0.0%
57700 Veterans Benefits	37,333	25,525	18,247	35,000	35,000	0.0%
52000-58990 Other Charges and Exp.	38,106	26,255	19,852	35,975	35,975	0.0%
TOTAL VETERANS SERVICES	48,106	36,255	29,852	50,975	50,975	0.0%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
610 Library	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	257,236	280,152	291,833	303,438	312,435	3.0%
51110 Part-time Salaries	31,397	38,522	37,043	55,137	59,886	8.6%
51450 Longevity	2,300	2,450	2,450	2,550	2,750	7.8%
51000-51990 Salaries and Wages	290,933	321,124	331,326	361,125	375,071	3.9%
52300 Water	468	314	682	500	700	40.0%
52540 Computer Equip. Repair Maint.	8,637	1,235	1,682	2,428	2,428	0.0%
53000 Medical	140	0	0	70	225	221.4%
53070 Professional Development				500	500	
53100 Advertising	0	0	0	0	0	
53400 Telephone	0	0	0	0	0	
53500 Programming				2,000	2,500	25.0%
54220 Other Office Supplies	5,617	4,266	5,202	4,000	4,000	0.0%
55100 Educational Supplies	67,566	71,715	84,733	92,067	95,873	4.1%
55830 Magazines Other Supplies	0	0	0	0	0	
55860 Library Supplies	176	0	0	0	0	
57100 In-State Travel	137	243.58	410	300	450	50.0%
57200 Out of State Travel	0	0	0	0	0	
57300 Dues & Memberships	18,060	17,040	17,860	21,572	22,843	5.9%
58700 Replacement Equipment	0	0	0	0	0	
52000-58990 Other Charges and Exp.	100,802	94,813	110,569	123,437	129,519	4.9%
TOTAL LIBRARY	391,735	415,938	441,895	484,562	504,590	4.1%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
630 Recreation Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	101,589	107,909	113,420	120,433	121,106	0.6%
51450 Longevity	1,000	1,000	1,000	1,200	1,200	0.0%
51000-51990 Salaries and Wages	102,589	108,909	114,420	121,633	122,306	0.6%
57300 Pilot Payment (911 Memorial Field)				9,900	9,900	0.0%
TOTAL RECREATION COMMISSION	102,589	108,909	114,420	131,533	132,206	0.5%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Percent
691 Historical Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53880 Contracted Services	0	990	990	1,240	3,500	182.3%
54220 Other Office Supplies	176	0	0	0	0	0.0%
52000-58990 Other Charges and Exp.	176	990	990	1,240	3,500	182.3%
TOTAL HISTORICAL COMM.	176	990	990	1,240	3,500	182.3%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Percent
692 Memorial Day	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53500 Recreational Activities	200	0	0	200	200	0.00%
55890 Flags Other Supplies	2,147	2,690	2,600	2,750	2,850	3.64%
52000-58990 Other Charges and Exp.	2,347	2,690	2,600	2,950	3,050	3.39%
TOTAL MEMORIAL DAY	2,347	2,690	2,600	2,950	3,050	3.39%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
700 Debt Service	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
710 Retirement of Debt-General Fund						
59000-59490 Debt Service						
59100 Principal Long Term Debt	2,941,894	2,882,887	2,843,106	2,808,123	2,507,043	-10.7%
59350 Principal Short Term Debt	0	0	0	0	0	0.0%
Total Debt Service General Fund	2,941,894	2,882,887	2,843,106	2,808,123	2,507,043	-1.4%
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
751 Interest on Debt-General Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59150 Interest Long Term Debt	655,378	574,138	487,447	400,981	308,523	-23.1%
59250 Interest on Notes	0	0	0	0	10,034	100.0%
Total Debt Service General Fund	655,378	574,138	487,447	400,981	318,557	-17.7%
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
6161-710 Retirement of Debt-Water Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59100 Principal Long Term Debt Water	145,000	115,000	295,000	290,000	290,000	0.0%
Total Debt Service Water Principal	145,000	115,000	295,000	290,000	290,000	0.0%
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
6161-751 Interest on Debt-Water Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59150 Interest Long Term Debt Water	35,066	31,714	126,140	121,429	114,622	-5.6%
59250 Interest on Notes	0	0	0	0	0	0.0%
Total Debt Service Water Interest	35,066	31,714	126,140	121,429	114,622	-5.6%
TOTAL DEBT & INTEREST	3,777,338	3,603,739	3,751,693	3,620,533	3,230,222	-10.8%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
910 Employee Benefits	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51700 Worker's Compensation/Accident	155,878	175,140	196,585	206,414	214,192	3.8%
51710 Unemployment Payments	25,634	15,916	13,590	35,000	35,000	0.0%
51720 Health Insurance**	3,795,252	3,477,638	3,652,959	4,084,506	4,621,214	13.1%
<i>ACTIVE</i>	3,243,433	2,769,052	2,965,991	3,310,653	3,711,615	12.1%
<i>RETIREE</i>	551,819	708,586	686,968	773,853	909,599	17.5%
51730 Retirement Fund	1,199,636	1,283,230	1,417,822	1,535,911	1,612,707	5.0%
51740 Life Insurance	4,922	4,702	4,914	5,012	5,205	3.9%
51770 Medicare	284,210	297,735	305,317	318,682	318,884	0.1%
51780 Dental Insurance	162,284	175,593	199,356	201,566	200,776	-0.4%
<i>ACTIVE</i>	112,748	114,753	131,859	134,529	131,075	-2.6%
<i>RETIREE</i>	43,193	60,840	67,497	67,036	69,702	4.0%
51785 Medicare B Penalty	15,488	14,124	15,115	16,100	17,535	8.9%
51750 FSA Fees	5,521	6,028	0	0	6,025	100.0%
517XX Transfer to OPEB Trust	0	0	250,000	250,000	250,000	0.0%
51000-51990 Total Personal Services	5,648,825	5,450,106	6,055,658	6,653,191	7,281,537	9.4%
TOTAL EMPLOYEE BENEFITS	5,648,825	5,450,106	6,055,658	6,653,191	7,281,537	9.4%

FISCAL YEAR 2018	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
930 BUDGET CAPITAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
58700 Replacement Equipment	557,899	485,668	493,410	247,394	-49.9%
Fire Rescue Truck	212,500				
DPW Equip. (GVW CAB & Chassis w/Sander, Dir. Vehicle)	248,000				
Police Cruisers (2)	97,399				
DPW - CAB & CHASSIS W/DUMP		189,045			
DPW - 10 WHEEL DUMP		223,759			
POLICE - CHIEF VEHICLE		34,424			
FACILTIES - 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			25,000		
POLICE - TASER REPLACEMENT PLAN			1,440		
POLICE - RIFLE REPLACEMENTS			15,530		
BOS - TOWN HOUSE COPIER			10,000		
Police Cruisers - SUV (2)				81,954	
Police - Taser Annual Replacement Plan				1,440	
DPW Sidewalk Tractor w attchmnts				140,000	
Town Clerk - Election Devices (4)				24,000	
TOTAL BUDGET CAPITAL	557,899	485,668	493,410	247,394	-49.9%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
941 Court Judgments	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57600 Court Judgments	0	0	213,831	220,000	220,000	0.0%
57600 Court Judgments	0	0	213,831	220,000	220,000	0.0%
TOTAL COURT JUDGMENTS	0	0	213,831	220,000	220,000	0.00%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
945 Liability Insurance	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57400 Insurance Premiums	199,304	212,712	221,256	231,431	251,640	8.7%
52000-58990 Other Charges and Exp.	199,304	212,712	221,256	231,431	251,640	
TOTAL LIABILITY INSURANCE	199,304	212,712	221,256	231,431	251,640	8.73%

300-399 EDUCATION				
FISCAL YEAR 2018	FY 2016	FY 2017	FY 2018	Percent
300 ELECTED SCHOOL COMMITTEE	ACTUAL	BUDGET	REQUEST	Inc./Decr.
51000-51990 Personal Services	500	500	500	
ELECTED SCHOOL COMMITTEE TOTAL	500	500	500	
FISCAL YEAR 2018	FY 2016	FY 2017	FY 2018	Percent
301 SOUTHBOROUGH SCHOOLS	ACTUAL	BUDGET	REQUEST	Inc./Decr.
REGULAR DAY PROGRAMS				
Administration	526,386	562,326	580,759	
Instruction	10,231,769	10,353,163	10,330,651	
Other Student Services	753,155	785,917	785,117	
Operation and Maintenance Buildings	1,547,376	1,695,499	1,706,742	
Fixed Charges	217	4,100	4,100	
Contractual Obligation	0	0	465,896	
REGULAR DAY PROGRAMS TOTAL	13,058,903	13,401,005	13,873,265	
SPECIAL EDUCATION PROGRAMS				
Administration	15,737	17,800	17,800	
Instruction	4,123,661	4,387,012	4,496,269	
Other Student Services	780,339	692,000	530,000	
Operation and Maintenance Buildings	9,900	7,000	7,000	
Programs, Other Systems in Massachusetts	868,708	831,046	788,924	
Programs, Member of Collaborative	49,447	66,000	68,000	
SPECIAL EDUCATION TOTAL	5,847,792	6,000,858	5,907,993	
GRAND TOTAL OPERATING BUDGET	18,906,695	19,401,863	19,781,258	1.96%

FISCAL YEAR 2018	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
ASSABET VALLEY REGIONAL TECH H.S.	ACTUAL	ACTUAL	BUDGET	REQUEST	INC./DECR.
Southborough Operating Assessment	278,034	201,183	279,270	296,635	
Renovation Project - Capital Assessment	2,164	3,967	50,794	39,981	
SOUTHBOROUGH ASSESSMENT	280,198	205,150	330,064	336,616	1.99%

FISCAL YEAR 2018	FY 2016	FY 2017	FY 2018	Percent
302 ALGONQUIN REGIONAL H.S.	ACTUAL	BUDGET	REQUEST	Inc./Decr.
REGULAR DAY PROGRAMS				
Administration	594,430	615,887	628,305	
Instruction	10,044,358	10,600,887	10,582,115	
Other Student Services	1,766,428	1,889,703	1,902,072	
Operation and Maintenance Buildings	1,567,984	1,795,817	1,667,507	
Fixed Charges	3,142,115	3,390,748	3,686,120	
New Equipment	120,912	97,410	110,200	
Tuition, Other Public Schools	488,649	290,000	290,000	
Contractual Obligation	0	0	539,722	
REGULAR DAY PROGRAMS TOTAL	17,724,876	18,680,452	19,406,041	
SPECIAL EDUCATION PROGRAMS				
Administration	16,713	9,300	9,300	
Instruction	2,040,439	2,100,965	2,154,530	
Other Student Services	156,935	221,489	251,280	
Operation and Maintenance Buildings	1,107	2,000	2,000	
Fixed Charges	1,595	0	1,595	
Programs, Other Systems in Massachusetts	366,181	410,924	429,035	
Programs, Member of Collaborative	43,202	62,795	50,685	
SPECIAL EDUCATION TOTAL	2,626,172	2,807,473	2,898,425	
GRAND TOTAL OPERATING BUDGET	20,351,048	21,487,925	22,304,466	3.80%
	NON			Percent
	EXEMPT	EXEMPT	TOTAL	Inc./Decr.
FY 2018 SOUTHBOROUGH ASSESSMENT	7,426,180	474,433	7,900,613	4.56%

FISCAL YEAR 2018	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT
305-56720 Norfolk County Agr.	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
56720-56720 Norfolk Assessment	0	0	0	43,600	43,600	0.00%
Total NORFOLK ASSMT Budget	0	0	0	43,600	43,600	0.00%

Glossary of Terms

All terms are as defined by Massachusetts Department of Revenue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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