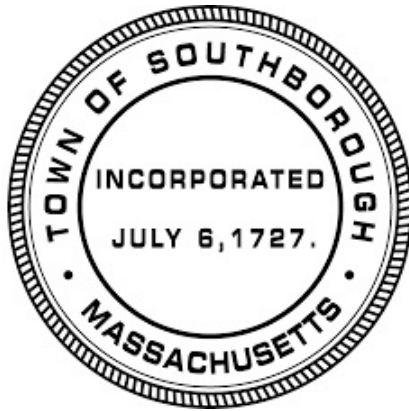


Town of Southborough, Massachusetts



Fiscal Year 2020 Budget Town Administrator Recommendation

March 5, 2019

Board of Selectmen

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

Finance Team

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

TABLE OF CONTENTS

	<u>Page</u>
I. <u>Introduction</u>	5
II. <u>FY2020 Budget Calendar</u>	6
III. <u>FY2020 Budget Summary</u>	7
IV. <u>Demographics & Historical Data</u>	8
V. <u>Revenues</u>	
A. Local aid	13
B. Free cash	13
C. Revolving Funds	14
D. Stabilization	15
E. Other sources.....	15
F. General Fund	16
G. Property tax.....	16
VI. <u>Expenses</u>	
A. Overview	18
B. Budget sectors	
i. Administration	20
ii. Legal Services	26
iii. Finance.....	28
iv. Public Works.....	34
v. Public Safety	36
vi. Planning.....	39
vii. Facilities	42
viii. Education	44
ix. Economic Development	48
x. Culture and Human Services	49
xi. Building and Health	54
xii. Recreation.....	57
xiii. Benefits	58
xiv. Capital.....	61
VII. <u>Review of Warrant Articles</u>	
A. Annual articles.....	63
B. Other articles.....	63
VIII. <u>Current Issues</u>	66
IX. <u>Closing</u>	68

TABLE OF CONTENTS

	<u>Page</u>
X. <u>Appendices</u>	
A. Town's capital plan.....	69
B. School's capital plan	71
C. Five year estimated budget summary	72
D. Debt schedule	73
E. Budget detail	
i. Moderator.....	74
ii. Elected Board of Selectmen	74
iii. Board of Selectmen	75
iv. Advisory Committee	75
v. Reserve Fund	76
vi. Town Accountant.....	76
vii. Audit	76
viii. Elected Board of Assessors	76
ix. Assessors	77
x. Treasurer/Collector	77
xi. Legal.....	78
xii. Personnel Board	78
xiii. Special Legal Counsel.....	78
xiv. Municipal Technology Committee.....	78
xv. Management Information Systems	79
xvi. Other Operation Support.....	80
xvii. Town Clerk	80
xviii. Conservation Commission	81
xix. Planning Board	81
xx. Zoning Board of Appeals.....	82
xxi. Open Space.....	82
xxii. Economic Development Committee	82
xxiii. Public Buildings and Properties Maintenance.....	83
xxiv. Police Department.....	84
xxv. Fire Department	85
xxvi. Building Department.....	86
xxvii. Civil Defense.....	86
xxviii. Animal Control Officer and Animal Inspector.....	87
xxix. Department of Public Works – Highway, Cemetery, Tree	87

TABLE OF CONTENTS

	<u>Page</u>
X. <u>Appendices</u>	
E. Budget detail (cont'd)	
xxx. Department of Public Works - Water.....	88
xxxi. Elected Board of Health	90
xxxii. Board of Health	90
xxxiii. Council on Aging	90
xxxiv. Youth Commission	91
xxxv. Veterans' Services	92
xxxvi. Library	92
xxxvii. Recreation Commission	93
xxxviii. Historical Commission.....	93
xxxix. Memorial Day	93
xl. Debt Principal and Debt Interest	94
xli. Employee Benefits.....	94
xlii. Budget Capital.....	95
xliii. Court Judgments	96
xliv. Liability Insurance	96
xlv. Elected School Committee	96
xlvi. Southborough Schools.....	96
xlvii. Assabet Regional Technical High School	97
xlviii. Algonquin Regional High School.....	97
xlix. Norfolk County Agricultural School.....	97



INTRODUCTION

It is with great pleasure that I present to you my recommended budget for Fiscal Year 2020. This is the seventh budget that I have submitted since becoming your Town Administrator in October 2012. Balancing the funding resources versus service requests continues to be an ongoing challenge. The Finance team and the respective Boards need to continually consider service requests within a limited pool of revenue. Additionally, we must always weigh the tax rate burden on property owners and business owners alike, and take care not to place an unreasonable burden on our residents. With these considerations in mind, we continue to recommend allocating resources where needs exist and services can make the most impact. The FY2020 budget is a continuation of a multi-year challenge to mitigate tax rate increases as the construction of the Public Safety Facility is well underway, and Recreation facility repairs and improvements, Library renovations and repairs, Transfer Station improvements, and Senior Center building improvements are all being proposed for funding considerations. This will require difficult decisions for the Town, as prioritizing these and other requests will become essential in developing future plans and budgets.

The Fiscal Year 2020 budget as recommended represents a 2.67% increase over the FY2019 budget. This budget results in no net change in staffing levels, or FTE's (Full-Time Equivalents). The budget re-organizes some existing positions and programs in various departments, including the following:

- Youth & Family Department is proposing to increase their Assistant Director position to full time year-round (eliminating 30 hour work weeks in the summer). They also are increasing the Program Coordinator (19 hours/week) to full time (40 hours) for 44 weeks and 20 hours for the four summer weeks;
- The Building Department/Zoning Board of Appeals reduced the administrative staffing by 35 hours per week due to staffing changes;
- 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 Saturday, March 23, 2019. 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

FY2020 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 March. As this year represented a change in Town Meeting dates (from April to March), the Boards and Committees as well as staff had to acclimate to the new timeline. Many communities conduct Town Meetings in May or June, as this allows additional time to gather information from the State, local collections, and any Departmental updates, in order to make appropriate decisions based on current information. This timeline can be important for Local Aid, especially for the School District. This year, we started our budget process earlier, in September, and involved both the Board of Selectmen and Advisory Committee in the initial stages. I think it gave all parties a better sense of how the Finance team moves from departmental submittals, to revenue estimates, and then to final recommendations. The earlier start that was necessary created more fluctuations and updates as the process moved along, however with widespread cooperation the streamlined process yielded positive results.

Event	Date
Warrant opened	Tuesday, September 25, 2018
Initial Meeting – Board of Selectmen/Advisory	Tuesday, September 18, 2018
Budgets / Capital & money warrant articles submitted to Selectmen's office	Wednesday, October 17, 2018 at NOON
Town Administrator and Finance Director review budgets with departments	Beginning October 18, 2018
Annual Town Reports and non-money articles submitted to the Selectmen's Office	Friday, November 30, 2018 at NOON
Warrant closed	Tuesday, December 11, 2018
Proposed budgets reviewed by Advisory and Selectmen	Beginning Wednesday, December 12, 2018
Selectmen take position on warrant articles	Tuesday, January 8, 2019
Selectmen vote on FY20 budgets	Tuesday, January 29, 2019
Warrant to be signed by Selectmen	Wednesday, February 13, 2019
Warrant to printer	Wednesday, February 27, 2019
Town Reports and Warrant posted and available to public; legal notice in newspaper.	Monday, March 11, 2019
Pre Town Meeting with Town Counsel	Tuesday, March 12, 2019
Annual Town Meeting	Saturday, March 23, 2019
Annual Town Election	Tuesday, May 14, 2019

FY2020 BUDGET SUMMARY

		FY2019	FY2020 Est	
Fiscal Year		2019 RECAP	2020 RECAP	
LEVY		40,989,147	42,637,551	4.0%
2 1/2		1,024,729	1,065,939	4.0%
NEW GROWTH		623,675	450,000	-27.8%
LEVY		42,637,551	44,153,490	3.6%
DEBT EXEMPTION-Voted		3,525,637	2,956,654	-16.1%
SBAB PAYMENTS		(2,204,304)	(920,943)	-58.2%
TOTAL LEVY LIMIT		43,958,884	46,189,201	5.1%
TAX RATE		16.74	17.25	2.67%
ASSESSED VALUE		2,517,550	2,544,593	1.1%
OTHER REVENUES				
CERTIFIED FREE CASH		1,201,684	1,489,172	23.9%
LOCAL RECEIPTS		3,443,400	3,543,400	2.9%
CPC & OTHER FUNDS		4,584,964	3,045,501	-33.6%
LOCAL AID		3,468,768	3,509,280	1.2%
TOTAL OTHER		12,698,816	11,587,353	-8.8%
TOTAL REVENUE		56,657,700	57,776,554	2.0%
		2019 RECAP	2020 RECAP	
STATE AND COUNTY CHG		195,253	237,008	21.4%
OVERLAY & OTHER		1,715,618	1,285,699	-25.1%
TOTAL CHARGES		1,910,871	1,522,707	-20.3%
TOWN BUDGET		11,208,534	11,337,797	1.2%
CAPITAL BUDGET		326,515	282,420	-13.5%
EMPLOYEE & LIABILITY INS.		3,748,359	3,926,702	4.8%
BUDGET ARTICLES		52,000	39,435	-24.2%
DEBT & INTEREST		1,092,546	2,031,970	86.0%
CAPITAL ARTICLES		1,130,000	983,655	-13%
TOTAL TOWN		17,557,954	18,601,979	5.9%
SCHOOLS BUDGETS		28,864,812	29,205,123	1.2%
EMPLOYEE & LIABILITY INS.		4,388,743	4,709,584	7.3%
DEBT & INTEREST		2,120,229	1,280,038	-39.6%
TOTAL SCHOOL		35,373,784	35,194,745	-0.5%
TOTAL EXPENDITURES		54,842,609	55,319,431	0.9%
LEVY BALANCE		1,815,091	2,457,123	

*The above represents the BOS recommended budget roll-up summary as of writing 3-6-19

COMMUNITY NOTES

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

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

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

The Town is a participant in Algonquin Regional High School. The School was created to provide education to students in grades nine through twelve, from the Towns of Southborough and Northborough and is governed by a ten-member School Committee. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town's assessment for fiscal year 2019 is \$8,090,654, which represents approximately 40% of the District's gross budget. A copy of the District's financial statement is available from the Superintendent's Office, 53 Parkerville Road, Southborough, MA 01772.

The Town is a participant in the Assabet Valley Regional Vocational School District (the District). The School was created to provide vocational technical education to students in Southborough and other communities and is governed by a board composed of the School Committees of member Towns. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. The Town's assessment for fiscal year 2019 is \$367,672, which represents approximately 2.64% of the School's operating budget. A copy of the School's financial statement is available from the Superintendent's Office, 215 Fitchburg Street, Marlborough, MA 01752.

Southborough has three school committees:

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

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

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

Tri-Annual Certification for Values:

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

Bond Ratings:

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

Tax Levy FY2019 By Class:

Total	\$42,143,7931
Residential	\$34,011,175 (80.7%)
Commercial/Ind	\$6,642,807 (15.8%)
Personal Property	\$1,489,810 (3.5%)

Fiscal Year 2019 State Aid:

\$3,273,515

Fiscal Year 2019 Tax Rate:

\$16.74 per Thousand

Fiscal Year 2019 New Growth:

\$623,675

Fiscal Year 2019 Proposition 2½ Excess Levy Capacity:

\$1,815,092

Debt Exclusion Total Fiscal Year 2019:

\$3,525,637

Debt Excluded Projects Fiscal Year 2019:

(All Projects approved 2006 or earlier)

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

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

Single Family Tax Bill History:

Fiscal Year	Average Single Family Value	% Change Prior Year	Single Family Parcels	% Change Prior Year	Residential Tax Rate	Average Single Family Tax Bill	% Change Prior Year	State Rank - High to Low
2004	493,575	11.4%	2,709	1.3%	12.80	6,318	16.5%	21
2005	525,798	6.5%	2,729	0.7%	12.68	6,667	5.5%	20
2006	556,920	5.9%	2,751	0.8%	12.36	6,884	3.3%	21
2007	579,431	4.0%	2,758	0.3%	12.58	7,289	5.9%	21
2008	576,642	-0.5%	2,771	0.5%	12.54	7,231	-0.8%	27
2009	556,432	-3.5%	2,773	0.1%	14.16	7,879	9.0%	23
2010	548,620	-1.4%	2,774	0.0%	14.06	7,714	-2.1%	25
2011	509,780	-7.1%	2,776	0.1%	15.58	7,942	3.0%	25
2012	516,361	1.3%	2,797	0.8%	16.14	8,334	4.9%	24
2013	518,338	0.4%	2,808	0.4%	16.54	8,573	2.9%	25
2014	536,200	3.4%	2,816	0.3%	16.18	8,676	1.2%	27
2015	557,300	3.9%	2,834	0.6%	16.02	8,928	2.9%	28
2016	575,500	3.2%	2,835	0.0%	15.82	9,104	2.0%	27
2017	577,456	0.3%	2,846	0.4%	16.38	9,459	3.9%	29
2018	596,760	3.3%	2,852	0.2%	16.14	9,632	1.8%	30
2019	613,753	2.9%	2,864	.4%	16.74	10,274	6.7%	N/A

Explanation for Large % Years:

FY04: Capital expenses for school construction costs;

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

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

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

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

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

As you may note from the above statistical data, the number of parcels on the tax inventory has not changed significantly from 2004-2019. In fact, the change equals about 5.3% over the 15-year period. Also, please note that the average house value has now gradually started to increase as three out of the last five years the average value increase has exceeded 3.2%.

Tax Classification History:

	Assessed Values by Class						
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Assessed Values	% Residential	% Comm/Ind/PP
2005	1,678,666,427	168,265,561	112,633,919	62,681,643	2,022,247,550	83.00	17.00
2006	1,797,158,400	167,917,900	111,435,300	78,300,560	2,154,812,160	83.40	16.60
2007	1,869,065,598	201,039,802	105,780,000	85,306,300	2,261,191,700	82.70	17.30
2008	1,863,236,000	207,115,000	105,812,300	90,245,000	2,266,408,300	82.20	17.80
2009	1,796,894,929	219,715,386	109,669,800	77,730,100	2,204,010,215	81.50	18.50
2010	1,764,192,507	235,709,090	113,195,400	87,455,900	2,200,552,897	80.20	19.80
2011	1,642,445,709	239,534,805	113,541,900	78,772,700	2,074,295,114	79.20	20.80
2012	1,660,192,647	218,948,090	108,793,900	70,602,900	2,058,537,537	80.60	19.40
2013	1,668,607,957	219,808,206	110,146,800	69,721,400	2,068,284,363	80.70	19.30
2014	1,739,296,974	221,725,094	108,059,000	81,086,500	2,150,167,568	80.90	19.10
2015	1,825,776,687	225,118,342	109,726,600	84,461,800	2,245,083,429	81.30	18.70
2016	1,891,764,942	244,268,325	117,959,600	87,775,400	2,341,768,267	80.80	19.20
2017	1,900,067,270	253,103,238	114,990,500	82,289,000	2,350,450,008	80.84	19.16
2018	1,967,602,676	262,648,033	123,740,500	87,266,600	2,441,257,809	80.60	19.40
2019	2,031,730,907	265,241,929	131,580,500	88,997,000	2,514,550,336	80.70	19.30

	Tax Levy by Class						
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Tax Levy	% Residential	% Comm/Ind/PP
2005	21,285,490	2,133,607	1,428,198	794,803	25,642,098	83.01	16.99
2006	22,212,878	2,075,465	1,377,340	967,795	26,633,478	83.40	16.60
2007	23,512,845	2,529,081	1,330,712	1,073,153	28,445,791	82.66	17.34
2008	23,364,979	2,597,222	1,326,886	1,131,672	28,420,759	82.21	17.79
2009	25,444,032	3,111,170	1,552,924	1,100,658	31,208,784	81.53	18.47
2010	24,804,547	3,314,070	1,591,527	1,229,630	30,939,774	80.17	19.83
2011	25,589,304	3,731,952	1,768,983	1,227,279	32,317,518	79.18	20.82
2012	26,795,509	3,533,822	1,755,934	1,139,531	33,224,796	80.65	19.35
2013	27,598,776	3,635,628	1,821,828	1,153,192	34,209,424	80.68	19.32
2014	28,141,825	3,587,512	1,748,395	1,311,980	34,789,712	80.89	19.11
2015	29,248,943	3,606,396	1,757,820	1,353,078	36,966,237	81.32	18.68
2016	29,927,721	3,864,325	1,866,121	1,388,607	37,046,774	80.79	19.21
2017	31,123,102	4,145,831	1,883,544	1,347,894	38,500,371	80.84	19.16
2018	31,757,107	4,239,139	1,997,172	1,408,483	39,401,901	80.60	19.40
2019	34,011,175	4,440,150	2,202,658	1,489,810	42,143,793	80.70	19.30

New Growth and Parcel Counts:

New Growth					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total New Growth
2005	645,796	66,049	0	177,698	889,543
2006	522,586	26,065	0	194,249	742,900
2007	273,087	121,643	0	292,270	687,000
2008	259,893	63,048	0	201,869	524,810
2009	146,578	129,064	49,018	273,751	598,411
2010	130,653	59,523	13,405	253,525	457,106
2011	102,132	132,808	0	264,772	499,712
2012	229,922	4,967	29,022	197,474	461,385
2013	198,156	14,105	0	225,805	438,066
2014	416,715	36,247	2,284	418,379	873,625
2015	651,876	2,683	0	278,582	933,141
2016	306,150	18,815	0	379,298	704,263
2017	194,312	8,190	71,468	240,689	514,659
2018	235,526	33,939	11,592	374,028	655,085
2019	311,260	6,098	31,788	274,529	623,675

Parcel Count					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Parcels
2005	3,458	144	56	339	3,997
2006	3,476	143	56	346	4,021
2007	3,452	156	53	358	4,019
2008	3,447	159	53	330	3,989
2009	3,468	161	62	319	4,010
2010	3,472	159	55	342	4,028
2011	3,477	158	55	334	4,024
2012	3,485	158	54	328	4,025
2013	3,482	160	54	316	4,012
2014	3,470	178	53	317	4,018
2015	3,488	170	53	329	4,040
2016	3,484	166	54	329	4,033
2017	3,495	166	54	337	4,052
2018	3,512	161	54	343	4,070
2019	3519	162	55	341	4,077

REVENUES

A. Local Aid

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

*Unrestricted General Government Aid

*Chapter 70 (School Aid)

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

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

FY19 \$3,273,515

FY18 \$3,226,130

FY17 \$3,195,832

FY16 \$3,122,023

FY15 \$3,073,659

FY14 \$2,951,734

B. Free Cash

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

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

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

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

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

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

Fiscal Year	Total Budget	Free Cash Amount	Free Cash as a % of Total Budget
2010	45,642,032	1,869,129	4.10
2011	45,452,229	1,255,534	2.76
2012	46,692,402	1,502,116	3.22
2013	47,916,550	1,701,671	3.55
2014	48,067,467	1,739,153	3.62
2015	49,064,076	1,345,561	2.74
2016	50,698,565	1,592,138	3.14
2017	52,127,095	1,155,194	2.22
2018	54,085,290	1,553,963	2.87
2019	56,957,192	1,201,684	2.11

Per the policy, we have allocated \$744,586 of Free Cash to offset our FY20 General Fund operating expenses.

C. Revolving Funds

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. We currently authorize 9 separate revolving funds for various purposes and dollar limits, including 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 FY18 received approximately \$378,076. Funds received through these accounts can only be spent on the purpose designated. Additionally for FY20 there is a new proposed revolving fund for the Golf Course operations, which will allow the course to repurpose revenues towards the maintenance of the course.

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

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

D. Stabilization

The Stabilization Fund is the Town’s savings account. It can be used for unforeseen emergencies, or as a revenue source for long-term capital projects. It does require a two-thirds vote of Town Meeting in order to use these funds. The amount of money kept in these accounts fluctuates from community to community, but the general consensus seems to be 5-10% of a community’s General Fund budget is appropriate. In Southborough that would be approximately \$2.65 million based on the proposed FY20 budget. Currently the Town reserves approximately \$574,000 in our Stabilization Fund, or just over 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, library, or recreation projects. Funds being deposited or withdrawn from the fund always needs Town Meeting approval, thereby voters have the final determination of any role that a stabilization fund plays in the community.

The Regional School authority has its own “Excess and Deficiency” Fund that is similar to the Town’s stabilization fund with a balance of \$640,943 (FY18).

E. Other sources

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

F. General Fund – Departmental Revenues

Departmental revenues consists of all of the revenues generated from fees throughout Town Departments. Totaling approximately \$3.45 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 FY18, almost 12,047 bills were issued for a total of \$2.34 Million. Other examples of fees collected in this category are building permits, transfer station permits, library fines, police and fire reports, and dog fines.

It should be noted that not all of these fees “cover” the cost of the service. For instance, several services are essentially subsidized by the Town. However the costs of all services are paid for via one method or another, either through fee-based structures or through the raising of the tax levy. A good example is the transfer station operation. The sticker fees generated annually do not cover the labor and costs associated with that operation. Essentially, all taxpayers are subsidizing the operation whether they utilize the service or not. Police and Fire services usually fall under this type of service also.

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). Funds received through mitigation agreements must be closed out as excess revenue on June 30, and certified as Free Cash before they are available to be appropriated.

G. Property tax

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

It is the position of our Economic Development Committee that a single tax rate keeps Southborough competitive and attractive for new businesses looking to locate in the MetroWest area. Once a shift is

adopted, it then becomes extremely difficult politically to extricate from that policy decision. Each year in November, the Board of Selectmen holds a tax classification hearing as part of the tax rate setting process, to encourage discussion and determine whether to maintain a single tax rate or to switch to a split rate.

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

Municipality	Fiscal Year	Comm/Ind/PP Value	Total Value	Residential % of Total Value	Commercial/Ind % of Total Value	Comm/Ind/PP Shift
Ashland	2016	218,289,196	2,352,225,396	90.73	9.27	1.0
Ashland	2017	232,667,686	2,491,634,647	90.67	9.33	1.0
Ashland	2018	248,580,000	2,641,690,000	90.59	9.41	1.0
Ashland	2019	262,430,946	2,833,435,192	90.75	9.25	1.0
Framingham	2016	1,863,193,644	7,945,015,743	76.55	23.45	1.710
Framingham	2017	2,044,556,878	8,491,991,206	75.92	24.08	1.710
Framingham	2018	2,134,413,619	9,053,348,365	76.42	23.58	1.710
Framingham	2019	2,231,910,250	9,787,816,255	77.20	22.80	1.720
Hopkinton	2016	540,262,444	3,249,773,804	83.38	16.62	1.0
Hopkinton	2017	554,618,247	3,463,630,467	83.99	16.01	1.0
Hopkinton	2018	602,287,584	3,722,996,544	83.82	16.18	1.0
Hopkinton	2019	650,360,775	3,981,670,060	83.67	16.33	1.0
Marlborough	2016	1,605,538,694	4,870,542,929	67.04	32.96	1.40
Marlborough	2017	1,595,764,723	4,988,418,011	68.01	31.99	1.40
Marlborough	2018	1,695,040,584	5,390,659,107	68.56	31.44	1.40
Marlborough	2019	1,851,142,289	5,961,083,109	68.95	31.05	1.40
Northborough	2016	659,035,316	2,624,863,105	74.89	25.11	1.0
Northborough	2017	681,917,332	2,695,456,677	74.70	25.30	1.0
Northborough	2018	701,940,982	2,793,880,190	74.88	25.12	1.0
Northborough	2019	729,031,539	2,940,791,979	75.21	24.79	1.0
Southborough	2016	450,003,325	2,341,768,267	80.78	19.22	1.0
Southborough	2017	450,382,738	2,350,450,008	80.84	19.16	1.0
Southborough	2018	473,655,133	2,441,257,809	80.60	19.40	1.0
Southborough	2019	485,819,429	2,517,550,336	80.70	19.30	1.0
Westborough	2016	1,283,683,861	3,677,163,152	65.09	34.91	1.0
Westborough	2017	1,307,280,526	3,807,767,958	65.67	34.33	1.0
Westborough	2018	1,221,016,196	3,789,762,368	67.78	32.22	1.0
Westborough	2019	1,283,903,632	4,099,175,284	68.68	31.32	1.0

EXPENSES

A. Overview

The Fiscal Year 2020 recommended budget projects a 3.04% tax increase, or about \$312 per household. For comparison, the FY19 increase was 6.67%. This year the Town is financing \$7,700,000 for the Public Safety Building bringing the total permanently financed to \$15,011,000 thru 6/30/19, as well as capital items that had been deferred from the prior year. Of the 3.04% increase, the new debt expense for the Public Safety project for FY20 represents 0.23%, or \$76 per household, of that estimated increase.

Please see the breakdown of expenses by function for FY20. Note that the benefit and debt costs for the town and schools are included in their respective areas.

CAPITAL BUDGET	0.5%
GENERAL INSURANCE	0.9%
CULTURE & RECREATION	1.3%
HUMAN SERVICES	1.4%
PUBLIC WORKS	4.2%
GENERAL GOVERNMENT	6.1%
DEBT SERVICE	6.3%
PUBLIC SAFETY	8.5%
EMPLOYEE INSURANCE	15.5%
EDUCATION - K8, Regional, Assabet	55.3%



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

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

This Fiscal Year 2020 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 start of the FY20 budget season in October had an estimated tax increase of 10.37%, based on initial departmental submissions and revenue forecasts. Due to the early start, some of the major cost centers were very preliminary and therefore had to be conservatively forecast – the School Department budget, insurances, and capital articles are among some of these. These are large funding areas, so as a budget season progresses, these estimates are refined and usually are reduced.

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 Selectmen 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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,800	3,800	4,000	4,000	4,000	0.00%

Highlights of budget

The Board of Selectmen consists of five members. Each member receives a stipend of \$800 for their service. There is no increase from FY 2019.

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	2017	2018	2019	2020
# of employees (FTE)	4.0	4.0	4.0	4.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
425,411	432,502	434,523	440,355	440,355	1.34%

Highlights of budget

Most adjustments are for salary increases required contractually or through the Salary Administration Plan, with several minor adjustments to non-salary lines (training and bid advertising) projected to be paid during FY20.



ELECTED TOWN CLERK

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
50,284	66,674	83,064	85,141	85,141	2.50%

Highlights of budget

For FY20 the Town Clerk has requested an increase in the annual salary for the elected position equivalent to that granted to regular Salary Administration Plan staff.

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	2017	2018	2019	2020
# of employees (FTE)	2.6	2.6	2.6	2.6

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
208,035	213,037	208,719	191,726	191,726	-8.14%

Highlights of budget

This budget has a decline in virtually every line item. This budget contains funding of approximately \$3,500 for Early Voting at the Presidential Primary in February 2020. Since this is an unfunded state mandate, the town will be reimbursed by the state for approximately \$3,000. The budget fluctuates on certain years due to the voting calendar. Additionally the issuance of transfer station stickers requires adjustments to costs of the supplies and the support services of this operation.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
49	75	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, the Finance Department Heads and the 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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
14,592	23,160	18,700	16,435	16,435	-12.11%

Highlights of budget

The FY20 budget request is a small reduction due to a reduction in requests for supplies and consulting services. Tuition reimbursement funding was increased due to a projected increase for this benefit. There are also other amounts to provide for the payment of annual dues and employee development.

MUNICIPAL TECHNOLOGY COMMITTEE

Mission Statement

The Municipal Technology Committee shall address matters of Technology in the Town, including but not limited to: information delivery; ensuring access to communications technology; increasing the efficiency of transactions involving the Town; and ensuring the effective deployment of infrastructure for the Town's operations and the Town's citizens. The Committee consists of seven members (five standing members and two ex-officio members) – the Board of Selectmen & School Committee appoint two members each, and the Library Trustees appoint one member.

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	0	5,000	1,000	100%

Highlights of budget

Fiscal Year 2020 will be the first year this new Committee has requested funding. The Committee has several initiatives in the concept phase. Members felt these would save the Town money if pursued, and the Committee requested a small amount of seed money to begin the planning and implementation of some of these. The Committee will create a strategic technology plan that will be used to enhance efficiencies in Town technology use.

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. The Town IT Department consists of one full time professional (the Schools have their own IT services). Services include support and regular replacement of desktop and laptop computer and servers, troubleshooting, and strategic planning.

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	1.0	1.0	1.0	1.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
243,057	279,559	311,651	309,854	309,854	-.58%

Highlights of budget

Fiscal 2020 will be the third full year the Town has an Information Technology Manager. The Technology budget request includes funding for the following: many software applications used by the Town, all internet connections, server and network support, hardware replacement, maintenance agreements for most of the Town copiers, computer supplies (including toner), and training. This year's budget also includes moving to cloud-based services for email and accounting as well as the addition of some new services. The new services include NextRequest (for tracking public records requests received by the Town Administrator), and employee scheduling software (for the Police Department). In addition to these services, this request includes migrating both email and accounting to cloud-base services.



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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
85,567	94,158	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 2019 to date has consisted of assisting various Departments such as the Board of Assessors, the Board of Selectmen, the Planning Board, the Treasurer/Collector Department, and general reviews and opinions during the preparation of Town Meeting.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
46,905	89,492	55,000	50,000	50,000	-9.09%

Highlights of budget

The FY20 budget is a \$5,000 decrease from FY19 approved amount. FY19 to date has required the need for some expenses for Personnel related issues, including inquiries for general management issues, & collective bargaining questions. Since the union contract renewals are being negotiated during FY19, the budget was reduced in anticipation of not needing these services to the same degree in FY20. 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 2017	FY 2018	FY 2019	FY 2020	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	2017	2018	2019	2020
# of employees (FTE)	2.4	2.4	2.4	2.4

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
192,287	198,400	205,163	211,288	211,288	2.99%

Highlights of budget

Salaries represent 84% of the overall department budget. There are no new hours proposed. Increases reflect annual cost of living adjustments. Slight increases to some non-salary accounts are due to an increase in the annual support for the real estate software, and a slight increase in the travel line to recognize rising costs for the Annual Assessors Meeting.

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	2017	2018	2019	2020
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
143,481	130,669	150,803	160,228	160,228	6.25%

Highlights of budget

For FY20 the Accountant has requested a reduction in non-salary funding of \$1,200 in anticipation of less training & travel requirements. All other increases are for contractual and Salary Administration Policy increases.

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	2017	2018	2019	2020
# of employees (FTE)	3.0	3.0	3.0	3.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
212,431	209,240	217,247	224,814	224,814	3.48%

Highlights of budget

The FY20 budget request mostly changed due to annual salary increases. Non-salary line items decreased by \$2,175; this is the result of a reduction in office supplies and funding to pay for online transactions for ACH fees.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
24,700	32,500	26,140	34,450	34,450	31.79%

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 FY20 is the first year of the contract. Every other year the budget needs to be increased to accommodate a mandated audit for post-retirement benefits (OPEB). This year is a required audit period; thus in FY21, the budget will decrease for audit fees for the required OPEB audit.

DEBT SERVICE

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,619,919	3,229,443	3,610,379	3,721,611	3,721,611	3.08%

Highlights of budget

This budget request reflects the retirement of several school building loans while at the same time assumes new debt service for golf course repairs, additional Public Safety building funds, and approved Recreation field loans. The amounts above include water loans, which are paid directly from the Water Department budget. Additionally, certain loans in the budget are offset by other non-tax

funding in the budget (for example the fire truck and septic loans are paid by other funds, and Community Preservation loans are paid thru the CPC budget).

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
901	341	806	2,500	2,500	210.2%

Highlights of budget

The FY20 budget provides funding for a recording secretary. The remaining amount includes funding for membership to the state association, as well as training opportunities for members, and a minimal amount for supplies.

RESERVE FUND

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
150,000	150,000	200,000	180,000	180,000	-10.00%

Highlights of budget

The Reserve Fund budget for FY20 is requested to decrease by \$20,000. Past unanticipated requests that have been funded include snow and ice, facility maintenance, and unemployment expenses. This year the request was decreased after discussion with the Advisory Committee and analysis of historical usage. Three of the last five fiscal years the fund has been used in its entirety. Any unspent funds return to the general fund as "free cash."

PUBLIC WORKS

PUBLIC WORKS

Mission Statement

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

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	10.6	11.6	11.6	11.6

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,171,734	2,210,264	2,202,540	2,235,309	2,235,309	1.49%

Highlights of budget

This budget had no new initiatives and most lines are requested at the same funding level as FY19. Some adjustments were made to the refuse line based on use estimates, tree experts (there is a backlog of tree maintenance and this was requested to be increased), and a reduction in the gravel/stone line item based on estimates and the ability to draw some funds from road maintenance if necessary for this. All salary increases and adjustments are contractual or through the Salary Administration Plan.

PUBLIC WORKS - WATER

Mission Statement

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

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	4.4	4.4	4.4	4.4

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,593,981	1,644,277	1,680,929	1,792,506	1,792,506	1.20%

Highlights of budget

The significant item to note for FY20 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). All salary increases and changes are contractual or through the Salary Administration Plan. Please note that this operation has been placed on the March 2019 Town Meeting to be fully self-funded through an "enterprise fund," which is a distinct and separate fund that is fully supported by its own revenues. The budget includes a transfer to the "general fund" which takes into account the cost of services for processing bills, accounting time, and insurance costs for employees within the Water Department. The Department will also undergo an analysis on future rate structures and the need for any rate increases. The last time the rates were adjusted was April 2015.

PUBLIC SAFETY

FIRE

Mission Statement

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

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	22.70	22.70	22.70	22.70

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,991,205	2,093,561	2,156,758	2,163,324	2,163,324	.30%

Highlights of budget

For FY20 almost all non-salary line items were frozen at prior year amounts. Slight adjustments were made to items such as employee training & computer maintenance which resulted in an overall decrease to non-salary items by approximately \$6,600. All salary increases are due to union or employee contracts, and the Salary Administration Plan.

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	2017	2018	2019	2020
# of employees (FTE)	22.0	23.0	24.0	24.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,861,560	1,935,872	2,116,751	2,142,763	2,142,763	1.23%

Highlights of budget

The Police Department has enhanced its officer complement over the last several years bringing the total staffing level to nineteen officers. This allows the department to move forward with three-Officer minimums on most shifts. Increases in the Computer Repair and Maintenance line reflects changes in IMC software fees for computer-aided dispatch. There is a slight adjustment in the uniform reimbursement/payment line also to account for a part time dispatcher. All other line items for non-salary are frozen at FY19 amounts. Note that all other changes reflect contractual increases, or other minor changes, such as overtime funding, 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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
8,992	9,321	10,390	12,150	12,150	16.94%

Highlights of budget

The budget contains an annual stipend for the Emergency Management Coordinator. Additionally, the Code Red annual fee is paid from this budget. The FY20 request includes one defibrillator for the Emergency Management Agency and a minor increase in dues. All other line items are the same as the FY19 levels.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
27,650	27,720	28,212	28,490	28,490	0.99%

Highlights of budget

This budget reflects the first year of a new contract (January 2019 thru June 2022) that will be re-bid for FY23, 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	2017	2018	2019	2020
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
148,883	142,872	152,372	158,606	158,606	4.09%

Highlights of budget

For FY20 the Planning Department proposes to make adjustments in funding in four areas. GIS training is proposed to be reduced by \$400, while increases are proposed for recording secretary services as well as master plan support services (approximately \$5,800 in total). All other amounts are approved salary adjustments or result in level funding from FY19.

ZONING BOARD OF APPEALS

Mission Statement

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

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	0.30	0.88	0.88	.49

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
7,813	45,292	50,569	28,950	28,950	-42.75%

Highlights of budget

For FY20 the budget was lowered significantly due to a staffing change. The administrative hours were reduced from 35 hours per week to 19.5 hours per week, which eliminated a set of employee benefits. All other line items are level funded.

CONSERVATION COMMISSION

Mission Statement

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

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

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

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	0.85	0.85	0.88	1.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
59,825	66,034	73,092	89,991	89,991	23.12%

Highlights of budget

For FY20 the Conservation budget has several areas where requested changes are being made. A new Conservation Agent was hired which required a re-calculation of the salary line. Additionally, the Department has requested an additional \$9,500 for the maintenance and stewardship of several town properties (the Halloran property, the Golf Course, and mowing services at Breakneck Hill Road). Office supplies were also requested to be increased for this year by \$550.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,496	1,500	1,500	2,000	2,000	33.3%

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. The Committee has a list of action items they would like to pursue, and they have agreed this coming year to an increase of \$500 which will be used for open space and recreation planning and educational items. 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	207	2018	2019	2020
# of employees (FTE)	5.5	5.5	5.5	5.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
462,265	513,971	534,185	518,391	518,391	-2.96%

Highlights of budget

For FY20 there is a requested reduction of approximately \$14,800. This is a result of changes in staffing funding and further adjustments to full time and part time positions. Additionally, this includes a new "green communities" stipend that has been requested by the Selectmen and supported by the Personnel Board. Total non-salary funding has been requested at a \$1,000 reduction from FY19, however most line items were shifted in funding to better reflect estimates in spending for FY20. Some of these include: maintenance-related expenses, water purchasing, septic system pumping, and advertising of bids.

OTHER OPERATION SUPPORT

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
313,504	332,818	341,297	359,895	359,895	5.5%

Highlights of budget

The budget is comprised of three main items: Electricity, Heat (propane, heating oil, natural gas), and Phones (wireless and landline). A large amount of this budget is based on historical usage along with current rates. Almost 70% of the budget is based on electricity alone. With the process of being granted a Green Community and the potential energy enhancements that may occur in the next few years, it is hoped this budget will continue to reflect utility savings or offset general increases in some of these areas.



EDUCATION

ELECTED SCHOOL COMMITTEE

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
200	150	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	2017	2018	2019	2020
# of employees (FTE)	261	261.5	256.7	256.7

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
19,434,602	19,780,278	20,405,986	20,820,874	20,820,874	2.03%

Highlights of budget

For FY20 the K-8 School budget reflects a level services budget. All current programs have been maintained, and the transition to a tuition free kindergarten continues. The Schools are looking to upgrade their essential communication systems, and they will continue to use facilities rental income for one time purchases. On the salary level, contractual obligations of a 2% COLA are being funded. Other items that will have budgetary impacts as offsets are a proposed increase in facility rental fees, an increase in pre-school tuitions, and an increase in lunch costs. The schools also continue to explore solar feasibility. The K-8 budget is based on the mission statement and budget priorities developed by the School Committee and School Administration.

ALGONQUIN REGIONAL HIGH SCHOOL

Mission Statement

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

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	193.0	193.5	195.9	192.7

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
7,556,297	7,894,424	8,090,654	8,052,987	8,052,987	-0.47%

Highlights of budget

For the second year in a row, total enrollment for Southborough has dropped (to 38.2%) and the Town of Northborough has increased (to 61.8%). With the Northborough assessment spiking, the Regional School Committee had to create a budget that met its goals while being sensitive to the funding ability of its member communities. The Regional Schools propose this budget with the following highlights: Student support services increased to meet student needs, technology infrastructure upgrades and device purchases to reflect 1:1 initiative, and maintain transportation funding for year 5 of bus contract. Additionally, exempt debt passed by the Town for renovations several years ago dropped by approximately \$38,000.

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	2017	2018	2019	2020
# of employees (FTE)	194	194	193	194.5

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
330,064	336,616	367,672	330,762	330,762	-10.0%

Highlights of budget

Assabet's proposed assessment for FY20 includes \$37,405 for our "capital" assessment (a reduction of approximately \$1,000). This is Southborough's portion of debt to pay the \$62 million renovation that was completed in the Fall of 2016 and represents a declining payment annually. Additionally, the student count from Southborough for FY20 went from 22 to 19 students, and this along with the Districts total expenses decreased the Town's assessment by \$37,000. The average increase for the past 5 years across all member towns is 3.43%.



NORFOLK COUNTY AGRICULTURAL HIGH SCHOOL

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	0	0	0	00%

Highlights of budget

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



ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT COMMITTEE

Mission Statement

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

In 2017, the EDC was approved as a statutory committee by Town Meeting, appointed by the Board of Selectmen, and includes 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	2017	2018	2019	2020
# of employees (FTE)	0.5	0.5	0.5	0.5

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
34,693	28,295	38,540	38,735	38,735	.51%

Highlights of budget

The Economic Development Committee (EDC) was created in FY14 by the Board of Selectmen, and first received funding in FY15. For FY20, salaries have been changed to reflect the normal SAP approved increase for employees. The Department is currently requesting a budget for one part time 19.5 hour per week employee. For non-salary items the budget reduced several line items to reflect some anticipated reductions in expenses. Such things as conference funding and office supplies were reduced for a total of approximately \$1,800 from the current year budget.

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	2017	2018	2019	2020
# of employees (FTE)	7.40	6.90	7.58	7.13

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
484,295	504,589	520,528	540,165	540,165	3.77%

Highlights of budget

For FY20 there were some minor changes to non-salary line items. Dues increased approximately \$3,200 as estimated to be assessed by the Regional Consortium. Educational supplies were reduced to offset this with the goal of keeping educational supplies at 19% of the budget per the State. Other small items reduced were water usage and medical fees. In the salary area, the budget now reflects an Assistant Director that was approved for the FY19 budget. It also reflects normal increases per the Salary Administration Plan as well as some changes due to new staff and the slight shifting of some part time hours.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,950	3,050	3,150	3,150	3,150	0.0%

Highlights of budget

The FY20 budget has no increase from last year. These funds are used for 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 2017	FY 2018	FY2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,115	3,500	3,500	3,500	2,500	-28.6%

Highlights of budget

The recommended FY20 budget for the Historical Commission has a reduction of \$1,000. The total budget represents purchasing small supplies, historical survey updates, outreach/education, miscellaneous mailing, and web maintenance.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
36,684	33,278	51,060	50,120	50,120	-1.84%

Highlights of budget

The Veterans' Agent receives an annual stipend for the services he provides to the Veterans living in Southborough. The FY20 recommended budget is slightly lower than the FY19 budget due to past funding demand and case load. A portion of these Veterans' Benefits are reimbursable from the State on an annual basis. The Commonwealth reimburses the Town 75% of payments to beneficiaries. The number of beneficiaries varies from year to year; typically it has been 2-3 beneficiaries. The Veterans' Agent has a wide range of other duties, from interacting with Federal and State agencies to being responsible for the compliance of various state regulations. The Veterans' Agent is also responsible for applying for and receiving any applicable 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	2017	2018	2019	2020
# of employees (FTE)	3.7	3.85	3.85	3.85

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
287,225	307,820	316,269	327,953	327,953	3.69%

Highlights of budget

For FY20 the salary request is increasing \$11,684 or 3.7%. This reflects approved increases per the Salary Administration Plan and some minor adjustments to the part time hourly budget. For non-salaries, the expenses are decreasing \$230 or -0.4%. This reflects the challenging budget status and also includes some minor shifting between programs offered to reflect popularity and effectiveness.

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, they provide consultation, information and referrals around mental health, youth, and family issues.

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	2.19	2.19	2.19	2.94

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
141,985	144,784	151,461	183,600	183,600	21.2%

Highlights of budget

For FY20 the Department has put forth a three-year strategic plan. This involves a proposed phase-in of enhanced staffing. For phase 1, or the FY20 budget, the Department proposes increasing the Assistant Director by 80 hours annually (versus the current 30 hours weekly in the Summer) so the position will be full time year-round. Additionally, the Department has proposed the current part time administrative position to be changed from 19.5 hours weekly to just under 40 hours weekly.

The Department proposes these staffing increases to better meet the service needs. The Department notes a rise in families in need of public assistance, emergency housing, significant mental health support, and substance abuse prevention and treatment. The Department had highlighted continuing increases in challenging family situations, such as higher stress levels, mental health concerns and the engagement in high risk behaviors. The Department presented the challenges of confronting the local opioid crisis as another significant issue to be addressed. The Department is striving for an effective and sustainable delivery service model, and will continue to have further planning discussions during the next two budget years.

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	2017	2018	2019	2020
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
134,650	129,644	141,476	131,003	131,003	-7.40%

Highlights of budget

For FY20 the funding request has decreased by \$10,473. This is as a result of a new staff being brought on board during FY19 and the resulting salary changes. The non-salary portion of the budget is being requested at the exact levels of this 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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
300	150	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 Public Health Protection through 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 is involved in Regional Public Health protection issues and regional public health planning and management.

Staffing History

Fiscal Year	2017	2018	2019	2020
# of employees (FTE)	0.6	0.6	0.6	0.6

Budget History

FY 2017	FY 2018	FY2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
151,075	159,445	162,883	165,422	165,422	1.56%

Highlights of budget

For FY20, employee training & memberships are increased slightly because several Public Health nursing and Public Health certifications have anticipated cost increases for upcoming seminars, workshops and conferences. Advertising is increased slightly due to anticipated competitive bid process for the part-time Sanitary Inspector. Salaries are changed to reflect regular Salary Administration adjustments.



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	2017	2018	2019	2020
# of employees (FTE)	2.5	2.5	2.5	2.5

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
130,490	134,601	138,410	145,714	145,714	5.28%

Highlights of budget

Personnel expenses comprise the majority of the Recreation budget. The FY20 budget includes anticipated increases for the employees per the SAP in addition to the hiring of a new Recreation Director (due to retirement). 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 of \$9,900 out of General Fund revenues, rather than the 9-11 Field revolving fund, has been included for several years now. At time of writing, the balance in the 9-11 fund is approximately \$30,917. The Recreation Commission has embarked on a multi-year effort to rehabilitate several fields as well as improve the maintenance of all the fields.

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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
4,045,173	4,402,669	4,767,440	5,038,971	5,038,971	5.70%

Highlights of budget

Health insurance comprises a large percentage of the Benefits budget (over 62%), as well as the overall operational budget (9.50%). Changes were made in FY15 to reduce health costs, including changes in plan design agreed to by the labor unions and non-union employees. The Town's claims experience improved significantly this year, and although initial estimates were about a 7% premium increase through claims review, this was adjusted down to 5% for Fallon and 4% for Tufts. (Note the plan year runs by fiscal year, and plan negotiations can occur from January to April.) There are approximately 246 subscribers on the Town's active employee plans.

OTHER BENEFITS

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,531,911	2,667,771	2,886,531	3,099,975	3,099,975	7.39%

Highlights of budget

The FY20 budget recommendation contains a net 3% increase in the various premiums for worker's compensation insurance, a 4.5% increase for dental insurance premiums, and a 10% increase in the Town's retirement assessment from Worcester County Retirement. Life insurance is budgeted to have no rate increase. The retirement assessment is the largest line item in this grouping with an expense estimated at just over \$1.95 million. The budget also contains a \$250,000 payment into the Town's OPEB trust fund, the sixth year we have funded this Trust account for future health expenses.

LIABILITY INSURANCE

Mission Statement

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

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
249,2495	245,886	263,131	272,340	272,340	3.50%

Highlights of budget

The recommended FY20 budget includes a 3.5% 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 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
215,948	217,999	220,000	225,000	225,000	2.27%

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 FY20 budget reflects **Year 5** of this eight-year obligation. Since the amount is recalculated annually on an earnings basis, the FY20 request has been slightly increased.

CAPITAL

CAPITAL

The Capital department was established in FY2015, in an attempt to include those capital items that are replaced on a regular basis. Whereas a capital item purchased in an article can be carried for more than one fiscal year, capital items within the department must be purchased within the same fiscal year that the funding is voted. It does not allow funding to languish in an article unspent for several years, or require a subsequent vote to close out an article with unspent funds.

Budget History

FY 2017	FY 2018	FY 2019	FY 2020	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
417,808	70,211	326,515	282,420	282,420	-13.50

Highlights of budget

For Fiscal Year 2020, the Capital Committee, comprised of the Town Administrator, Finance Director, and Town Accountant, met with Departments to review their capital needs based on the Town's Capital Plan. After much discussion, the following capital items are recommended to be included in the Capital department:

	Department	Item	Total	Funding Source
A.	Police	Police Cruiser – 2 Vehicles	\$ 97,528	General Fund
B.	Police	Taser Annual Replacement Plan	\$ 9,892	General Fund
C.	Library	Library – New Roof	\$ 175,000	General Fund

- A. Replacement of two front line police cruisers which will have exceeded 100,000 miles;
- B. This is a lease program for nineteen ECW Taser Units. The Department currently has five units ongoing expiring in February 2020;
- C. This item will provide the funds needed for engineering work related to and the replacement of the roof located on the 1980's building addition at the Southborough Library.

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

1. DPW: Collapsed Culvert - \$50,000.

Has been deferred to the Fiscal Year 2021 budget. The culvert on Northborough Road collapsed, and a steel plate was temporarily inserted in the road. The design and permitting has been done to replace the culvert. This amount will fund the purchase of the culvert sections and the excavator rental to install the replacement culvert.

In FY2016, the section of road was paved and temporarily repaired. The DPW Superintendent has determined that the temporary repair is holding, and that the permanent repair work can be held off until FY21.

2. Facilities South Union School Repairs: - \$50,000.

Has been deferred to the Fiscal Year 2021 budget. Includes painting of the exterior and minor repairs to various exterior corners and window areas.

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

Has been deferred to the Fiscal Year 2021 budget. It was determined that the investigation into the water infiltrating the building should be completed and the issue rectified before funds are spent on carpeting and paint.

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

Will be re-evaluated in Fiscal Year 2021. Based on conversations with water consultants, and the fact that the regulations surrounding these new EPA requirements are not yet finalized, it did not seem prudent to tie up funds that would in all likelihood be returned to the General Fund at the end of the fiscal year unspent.

5. DPW: Hook Lift Truck - \$210,000.

Will be re-evaluated in Fiscal Year 2021. This large piece of equipment replaces a 2002 6-wheeler in FY2021 and a 2006 6-wheeler in FY2029.

6. DPW: Plows - \$50,000.

Has been deferred to Fiscal Year 2021. This replaces three older plows that are all in excess of 20 years old that are at the end of their useful life.

REVIEW OF WARRANT ARTICLES

A. Annual articles

The warrant for the Annual Town Meeting, to be held this year on Saturday, March 23, 2019, contains 35 articles. Of those thirty-five articles, several of them are articles that are voted annually because the law requires that they be voted or reauthorized by Town Meeting each year (inclusive of budget article and capital request articles).

B. Other articles

Other notable articles include:

- **Proposal of modifying Town Meeting date.** This article retains the move to a Saturday town meeting that was approved at last year's Special Town Meeting, including the schedule of the sessions, but sets the date to the last Saturday in March, and removes all reference to a Town Meeting week.
- **The Community Preservation Committee is asking for funding for five 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 a historic Civil War flag to be held by the Southborough Historical Society; (3) the restoration of the Library façade; (4) the payment in full of the Halloran property bond; and (5) funding for invasive species removal and native plantings for pollinators on town-owned conservation land.
- **Acceptance of Deed in Lieu of Foreclosure.** This article authorizes the Town to accept a deed in lieu of tax foreclosure. State law allows municipalities to accept deeds in lieu of foreclosure due to the expense and time required to file formal tax foreclosures thru Land Court. These two parcels are open space and non-buildable lots that have had a tax lien on them since 2001. The owner is voluntarily conveying these parcels which is a requirement per State law.
- **Demolition delay bylaw time change.** This article changes the number of days in which the Commission has to hold a demolition delay hearing for a historical or architecturally significant building, from 15 to 45 days. This will allow for compliance with the public posting requirements to conduct hearings.
- **Update to Personnel (SAP) bylaw.** Each year, the Personnel Board makes minor adjustments to the bylaw in response to changes in State and/or Federal law or employment studies. This year, the Personnel Board has several proposed edits, some of which are minor and others that are more substantive. Some of these changes are adding positions to the Schedule A (full time)

grid, revising and edits to the Schedule C (part time) section, and adding an Energy Management Stipend to Schedule E (miscellaneous) section.

- **Retirement Fund.** This article funds time owed employees when they retire from service. It is for non-School employees only and is only brought before Town Meeting when the fund runs low. Amounts requested are based on a calculation for those employees who are eligible to retire in the coming fiscal year.
- **PILOT Discussions.** The non-profits in Southborough continue to expand both by construction/renovation of buildings and the purchase of residential real estate, without obligation to pay taxes to support town services and on-going town expenses. Their share of the costs is levied upon the tax-paying citizens of Southborough. This article seeks to establish formal agreements with the non-profits committing them to annually pay “their fair share” of the cost for town services they use for the property they own (Note: Citizens Petition)
- **Article for capital budget items.** In addition to the Capital department, there are several capital items that are not on a regular replacement schedule. All items are recommended to be paid for by available funds. Below is a description of each item and their intended funding source.

	DESCRIPTION	REQUEST	LEVY	OTHER FUNDS
A.	IT – Private Fiber Extension to Overlook Road	\$ 30,100	\$ 30,100	
B.	Library – Basement Waterproofing	\$250,000	\$250,000	
C.	Library – A/C Condenser (Engineering & Installation)	\$100,000	\$100,000	
D.	Police – Cruiser Camera System	\$ 3,555	\$ 3,555	
E.	DPW – Cemetery Tractor	\$ 12,000	\$ 12,000	
F.	DPW – Large Truck & Equipment Body Work	\$ 18,000	\$ 18,000	
G.	DPW – Road Maintenance	\$ 325,000	\$325,000	
H.	Recreation – Kallander Field Eng. & Study	\$ 15,000	\$ 15,000	
I.	Fire – Breathing Air Compressor	\$ 60,000		\$ 60,000
J.	Fire – Radio System Upgrades	\$ 70,000		\$ 70,000

- **A.** To extend the private fiber network to the Overlook Road water tower for the purpose of improving the connectivity of the Public Safety Radio system and any other future data communication needs at this site;
- **B.** This article will provide funds to be used toward the implementation of engineering firm recommendations on how to minimize the possibility of future flooding issues within the lower level of the Library as well as equipment necessary to implement these mitigation efforts. Some drainage modifications will be implemented to mitigate water pooling;

- C. This article will provide the funds needed for engineering related to and the replacement of the failing roof top mounted air conditioner condensing unit with a new ground mounted unit and various related components at the Southborough Library;
- D. This will replace one cruiser camera system which have a 5 year life cycle and this system is outside the expected useful life;
- E. These funds, combined with funds from a Cemetery Trust Fund, will purchase a replacement for an undersized tractor currently in use at the Cemetery;
- F. These funds will be used to convert the administrative pick-up truck into a service truck with a transfer fuel tank;
- G. These funds are for public roadway, sidewalks and walkway maintenance, repair and construction throughout town. At time of writing the amount proposed reads as shown, however the request may be supported to slightly increase for Town Meeting;
- H. This money is for design work for improvements to Kallander Field. Improvements include turf and drainage repair within the town owned property;
- I. The breathing air compressor is a unit located in the fire station and is used to refill the self-contained breathing apparatus bottles carried on the fire apparatus. The unit being replaced is 15 years old and does not have the capability to fill the pressure in the bottles due to the changes in technology. The current system can fill up to 4,500 psi SCBA bottles and the new technology requires 5,500 psi;
- J. The emergency radio communications equipment for the Fire and Police Departments is more than 15 years old and is beyond the end of life. The equipment to be replaced are the repeaters and related equipment infrastructure that is outside of the current and future Public Safety buildings.

CURRENT ISSUES

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

1. **Public Safety Facility:** In May of 2018 it is anticipated to issue permanent notes of \$7,760,000 for 29 years for construction of the Public Safety project. The payments on this loan began in FY19. As construction progresses, further “short term temporary” notes have been issued – at time of writing, an additional amount of \$7,700,000. It is anticipated that within the coming year the remaining project funds will be drawn down and phased in as permanent debt over the next 2-3 years. The project is on schedule for a July 10, 2019 completion date.

2. **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 FY20, the proposed Local Aid has an increase of approximately \$800. Large building projects, such as Madison Place, have driven our new growth over the years, which provides additional tax revenue. There are no development projects, either in the planning or implementation stages, that can sustain the new growth numbers of past years. Park Central will be a possible project that may yield some new growth and new tax dollars, however the project is unlikely to come to fruition in the foreseeable future. As such, our new growth estimates dropped off in FY17, and will stay there absent any new development. Fortunately investment income has been one increasing revenue stream, since rates at banks are now rising. This has allowed the Town to add \$100,000 to the local revenue forecast for FY20. Additionally, the Economic Development Committee has discussed proposing the higher optional meals tax as allowed by the State – however the issue will not be vetted and ready for any Town Meeting action prior to the FY21 budget. The Selectmen and other Boards have expressed a renewed interest to have a discussion regarding in lieu of tax payments with the Town’s private schools. Significant operational items, such as the transfer station, should be reviewed to determine if either rates should be adjusted or the Town move away from this direct service so that funds can be freed up to offset future costs such as debt and/or to assist in minimizing tax rate increases. The Town and Schools should take every opportunity to review operational services that may increase efficiency or realize savings, either through stand-alone or collaborative approaches.

4. **Enterprise Funds and Revolving Funds:** There have been discussions among various Boards on the accounting mechanics of some revenues the Town receives. For the March Town Meeting the Town will be asked to accept a formal water enterprise fund. In the future there have been some discussions on the advantages of a Recreation enterprise fund, or expanding revolving funds to Fire operations. Each of these have unique accounting requirements set by state statute, and there may be

advantages and disadvantages to changing any of these current practices. Regardless, these options should be explored moving forward.

5. ***Transfer Station:*** Last year the Selectmen agreed to eliminate the early payment discount for transfer station stickers. However, with sizeable capital expenses planned for the Transfer Station in the next few years, the Selectmen will be engaging with the Public Works Planning Board on the future of the service, and the possibility of phasing the cost of sticker fees within the general tax rate will also be considered.

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. This year in particular was challenging due to the date of Town Meeting being moved up. Unfortunately, several discussions and issues had to be compressed in meeting these new deadlines.

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 (DPW & Facilities)

DEPT	ITEM	FY2020	FY2021	FY2022	FY2023	FY2024
DPW	35,000 GVW Cab & Chassis				150,000	
DPW	Hook Lift Truck		210,000			
DPW	Building Inspection Vehicle		35,000			
DPW	Cemetery Tractor	12,000				
DPW	Transfer Station Eng. & Design for Renovation		35,000			
DPW	Large Truck & Equipment Body Work	18,000	10,000			
DPW	Diesel Pick Up (Service Body) - Highway		65,000			
DPW	Utility Dump Truck & Plow (Replacing 2010)				125,000	
DPW	Utility/Service/Dump & Plow (Grounds)			75,000		
DPW	Utility/Service/Dump & Plow (Replacing 2012)			125,000		
DPW	Cat Backhoe (Replacing a 1988)		150,000			
DPW	Mini Excavator (Replacing a 2012)				40,000	
DPW	Front End Loader (Replacing a 2001)					215,000
DPW	Chipper (Replacing a 2008)					30,000
DPW	Replace 4 Plows & 3 Plows		90,000			
DPW	Northboro Road Culvert		50,000			
DPW	Sidewalk plow w/ snow blower/sweeper			180,000		
DPW	Art Center and Library Parking Lots			150,000		
DPW	New EPA Storm Water Permit Work		150,000			
DPW	Sidewalk Install and Replacements			200,000	200,000	200,000
DPW	Road Maintenance	325,000	450,000	450,000	450,000	450,000
Facilities	Library - Basement Waterproofing	250,000				
Facilities	Library - Interior Renov./Floor Covers/Painting		95,000			
Facilities	Library - New A/C Condenser (Eng. and Install)	100,000				
Facilities	Library - New Boiler (Engineering and Installation)		50,000			
Facilities	Library - New Roof (Engineering and Installation)	175,000				
Facilities	South Union School - Exterior Painting & Repairs		50,000			
Facilities	Cordaville Hall - Building Additions/Renovations		475,000			
Facilities	Cordaville Hall - Repaint Building		35,000			
Facilities	Cordaville Hall - Replace/Upgrade Fire Alarm		30,000			
Facilities	DPW. Garage: Epoxy & Paint Bay Floors		45,000			
Facilities	D.P.W. Office - New Floor Coverings		12,000			
Facilities	D.P.W. Garage - New Overhead Doors		120,000			
Facilities	D.P.W. Office Building - Recoat Roof		65,000			
Facilities	Town House - Bathroom and Interior Renovations		100,000			
Facilities	Cordaville Hall - Storage Sheds			16,500		
Facilities	Historic Museum Insulation Removal			17,500		
Facilities	Cordaville Hall MTG Room Sound Sys. Upgrades			30,000		
Facilities	South Union School - Rebuild Chimneys			140,000		
Facilities	D.P.W. Annex - New Roof (Eng/Install)				70,000	
Facilities	Town House - Exterior Renovation Work				500,000	
Facilities	Town House - New Roof (Engineering & Ins)					160,000
TOTAL		880,000	2,322,000	1,384,000	1,535,000	1,055,000

Town Capital Plan (Fire, Police, IT, Rec, Other)

DEPT	ITEM	FY2020	FY2021	FY2022	FY2023	FY2024
Fire	Thermal Imaging Cameras			30,000		
Fire	Pick-up Truck		60,000			
Fire	Chief Vehicle C20				55,000	
Fire	Brush Fire Truck (S-24)					
Clerk	Early Voting Election Tabulators		5,000			
IT Department	Private Fiber Ext to Radios on Overlook Rd	30,100				
IT Department	Upgrade network wiring at Town House		60,000			
IT Department	Private Fiber Extended to Radio Site (EMC)		40,000			
IT Department	Private Fiber to DPW			30,000		
IT Department	Private Fiber to Arts Center				30,000	
IT Department	Future IT Capital TBD					30,000
Police	Chief Vehicle / Cruisers	97,528	97,528	97,528	48,764	97,528
Police	Cruiser Camera System	3,555	3,555			
Police	Cameras and Monitoring - Library		35,000			
Police	Portable Radios Ten Year Replacement					87,672
Police	Tasers	9,892	9,892	9,892	9,892	9,892
Police	Pistols - Glock (24)		7,807			
Recreation	Finn Design (TM2021)			54,000		
Recreation	Kallander Eng & Study	15,000				
TOTALS		156,075	318,782	221,420	143,656	225,092
TOTAL ALL CAPITAL		1,195,075	2,640,782	1,605,420	1,678,656	1,280,092

School Capital Plan

TOWN OF SOUTHBOROUGH PUBLIC SCHOOLS FACILITIES MAINTENANCE/CAPITAL PLAN

PROVIDED BY: SOUTHBOROUGH SCHOOLS VOTED 11-14-18

WORK ITEM	Amount	FY 19	FY 20	FY 21	FY 22	FY 23
FINN ELEMENTARY SCHOOL						
Security Upgrades	\$35,000		\$15,000	\$20,000		
Cafeteria Floor	\$35,000		\$35,000			
Driveway Repairs/Replacement	\$100,000		\$100,000			
Mechanical Systems Rooftops	\$100,000					\$50,000
Finn capital total	\$270,000	\$0	\$150,000	\$20,000	\$0	\$50,000
WOODWARD ELEMENTARY SCHOOL						
Security Upgrades	\$35,000		\$15,000	\$20,000		
Telephone System Replacement FY18	\$22,500					
Driveway Repairs/Replacement	\$135,000	\$135,000				
Woodward capital total	\$192,500	\$135,000	\$15,000	\$20,000	\$0	\$0
NEARY ELEMENTARY SCHOOL						
Security Upgrades	\$35,000		\$15,000	\$20,000		
New Ceiling UV's in Hallway	\$40,000					\$40,000
Removal & Replacement of Storage Building	\$40,000					\$40,000
Neary capital total	\$115,000	\$0	\$15,000	\$20,000	\$0	\$80,000
TROTTIER MIDDLE SCHOOL						
Security Upgrades	\$45,000		\$25,000	\$20,000		
Septic Repairs	\$75,000	\$75,000				
Roofing replacement over time	\$75,000	\$15,000	\$15,000	\$15,000	\$15,000	
Parking Lot driveway repairs reclamation	\$75,000			\$75,000		
Trottier capital total	\$270,000	\$90,000	\$40,000	\$110,000	\$15,000	\$0

Capital totals		FY 19	FY 20	FY 21	FY 22	FY 23
Finn	\$270,000	\$0	\$150,000	\$20,000	\$0	\$50,000
Woodward	\$192,500	\$135,000	\$15,000	\$20,000	\$0	\$0
Neary	\$115,000	\$0	\$15,000	\$20,000	\$0	\$80,000
Trottier	\$270,000	\$90,000	\$40,000	\$110,000	\$15,000	\$0
Annual totals		\$225,000	\$220,000	\$170,000	\$15,000	\$130,000

3-Year Estimated Financial Outlook

	FY2020	FY2021	FY2022	FY2023
LEVY				
	42,637,551	44,153,490	45,707,327	47,300,010
2 1/2	1,065,939	1,103,837	1,142,683	1,182,500
NEW GROWTH	450,000	450,000	450,000	450,000
DEBT EXEMPTION	2,956,654	2,636,640	2,686,508	2,798,854
SBAB PAYMENTS (FY23 LAST)	(920,943)	(920,943)	(920,943)	(920,943)
TOTAL LEVY LIMIT	46,189,201	47,423,024	49,065,575	50,810,421
TAX RATE	17.25	18.44	18.66	19.19
REVENUES				
CERTIFIED FREE CASH	1,489,172	1,300,000	1,250,000	1,250,000
LOCAL RECEIPTS	3,543,400	3,625,000	3,625,000	3,650,000
LOCAL AID	3,509,280	3,526,826	3,544,461	3,562,183
SBAB PAYMENTS	920,943	920,943	920,943	920,943
OTHER AVAILABLE	1,408,084	645,000	640,000	650,000
TOTAL REVENUES	11,587,353	10,017,769	9,980,404	10,033,126
EXPENSES				
OTHER	169,225	19,225	19,225	20,000
STATE/COUNTY CHARGES	237,008	237,601	238,195	238,790
OVERLAY	400,000	400,000	400,000	400,000
TOWN BUDGET	11,337,797	11,649,586	11,940,826	12,239,347
TOWN EMPLOYEE BENEFITS	3,592,766	3,772,404	3,961,025	4,159,076
CAPITAL BUDGET	282,420	280,227	137,420	88,656
GEN. LIABILITY INSURANCE	333,936	350,633	362,905	375,607
BUDGET ARTICLES	39,435	25,000	45,000	35,000
TOWN DEBT & INTEREST	2,031,970	2,343,356	2,792,870	2,996,936
CAPITAL ARTICLES	983,655	2,240,555	1,313,000	1,465,000
SCHOOLS BUDGET	29,205,123	29,935,251	30,833,309	31,758,308
SCHOOL EMPLOYEE BENEFITS	4,546,180	4,773,489	5,012,163	5,262,772
GEN. LIABILITY INSURANCE	163,404	171,574	177,579	183,795
SCHOOL DEBT & INTEREST	1,280,038	1,230,113	1,185,913	1,132,013
TOTAL EXPENSES	55,319,431	57,429,014	58,419,429	60,355,298
LEVY BALANCE	<u>2,457,123</u>	<u>11,779</u>	<u>626,549</u>	<u>488,249</u>

Debt Service General Fund – Principal & Interest

CURRENT DEBT

Project	Amount Authorized	Date Bonded	FY20	FY21	FY22	FY23	FY24	FY25
Tri School Buildings	21,211,000	06/01/2003	1,201,800	1,154,200	1,112,400	1,060,900	0	0
Nearby Renov. Ph 1	450,000	09/01/2008	32,688	31,719	30,719	29,719	28,703	27,656
Nearby Renov. Ph 3	626,000	09/01/2008	45,550	44,194	42,794	41,394	39,972	38,506
Fire Dept Equipment	333,000	02/15/2010	40,550	0	0	0	0	0
Choate Field Lights	180,000	05/17/2018	66,000	63,000	0	0	0	0
DPW Fuel Tank	525,000	05/17/2018	149,500	143,000	136,500	0	0	0
P-Safety Bldg Project	7,311,000	05/17/2018	530,463	517,713	504,963	492,213	479,463	466,713
Public Safety Land	449,000	05/17/2018	36,619	30,619	29,869	29,119	28,369	27,619
Fire Dept Fire Truck	550,000	05/17/2018	132,000	126,500	121,000	115,500	0	0
911 Field Recreation	600,000	05/17/2018	144,000	138,000	132,000	126,000	0	0
GROSS DEBT			2,379,170	2,248,945	2,110,245	1,894,845	576,507	560,494

FUTURE DEBT (Est.)

Project	FY20	FY21	FY22	FY23	FY24	FY25
PS Building 7,700,000	569,893	559,044	548,195	537,346	526,497	515,648
PS Building 5,750,000	58,087	0	0	0	0	0
PS Building 5,750,000	0	442,651	434,224	425,797	417,371	408,944
PS Building 8,739,000	0	106,664	0	0	0	0
PS Building 2,989,700	0	0	230,155	225,774	221,392	217,011
Golf Course 250,000	60,625	58,500	56,375	54,250	52,125	0
Depietri Field 197,400	47,870	46,192	44,514	42,836	41,158	0
Trottier Track 279,500	67,779	65,403	63,027	60,652	58,276	0
Lundblad Design 75,000	76,458	0	0	0	0	0
Kallander Field 267,400	0	100,498	96,710	92,922	0	0
Choate Turf 1,750,000	0	191,042	186,083	181,025	176,167	171,208
Nearby Lights 500,000	0	0	0	72,500	70,250	68,000
Nearby Repairs 326,000	0	0	122,522	117,903	113,285	
Finn Repairs 360,000	0	0	0	135,300	130,200	125,100
Cordaville Road 2,500,000	0	225,000	220,000	215,000	210,000	205,000
T-Station Renov. 3,500,000	0		323,750	316,313	308,875	301,438
Library Eng - Bldg 125,000	0	0	0	0	125,000	0
GROSS FUTURE DEBT	880,712	1,794,994	2,325,555	2,477,618	2,450,596	2,012,349

Total Reimbursement All Sources	(1,117,943)	(1,312,443)	(1,306,943)	(1,101,443)	(65,000)	(65,000)
---------------------------------	-------------	-------------	-------------	-------------	----------	----------

TOTAL NET GEN FUND DEBT	2,141,939	2,731,496	3,128,857	3,271,020	2,962,103	2,507,843
--------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

FISCAL YEAR 2020 114 Moderator	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51110 Part-time Salaries	0	0	50	50	50	0.0%
51000-51990 Salaries and Wages	0	0	50	50	50	0.0%
57300 Dues & Memberships	35	49	25	25	25	0.0%
52000-58990 Other Charges and Exp	35	49	25	25	25	0.0%
TOTAL MODERATOR	35	49	75	75	75	0.0%

FISCAL YEAR 2020 121 Elected Board of Selectmen	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51110 Salaries, Part-Time	4,000	3,800	3,800	4,000	4,000	0.0%
51000-51990 Salaries and Wages	4,000	3,800	3,800	4,000	4,000	0.0%
TOTAL ELECTED BOARD OF SELECTMEN	4,000	3,800	3,800	4,000	4,000	0.0%

FISCAL YEAR 2020 122 Board of Selectmen	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	328,487	340,713	354,114	359,297	374,123	4.1%
51300 Salaries Overtime	2,591	3,483	482	0	0	0.0%
51450 Longevity	2,500	1,400	1,800	1,800	1,800	0.0%
51460 Deferred Comp/Insurance	0	9,532	9,674	9,982	10,163	1.8%
51940 Mileage Stipend	4,000	4,000	4,000	4,000	4,000	0.0%
51000-51990 Salaries and Wages	337,578	359,128	370,070	375,079	390,087	4.0%
52300 Water-Domestic	226	215	249	350	350	0.0%
52450 Maint. Communication Lines	1,313	1,613	0	0	0	0.0%
52460 Repairs & Maint. Office Equip.	3,489	3,461	5,231	4,550	1,800	-60.4%
53020 Management Consulting-EAP	2,900	3,200	3,200	3,200	3,200	0.0%
53070 Employee Training Seminars	2,724	1,964	4,214	3,430	3,760	9.6%
53100 Advertising	119	269	450	200	300	50.0%
53420 Postage	17,119	25,537	24,063	18,000	13,000	-27.8%
53440 Printing	3,507	3,054	2,828	3,000	3,000	0.0%
53880 Misc. Contracted Services	310	15,279	8,070	8,350	6,850	-18.0%
54210 Photocopying Supplies	1,889	3,155	3,184	4,500	4,000	-11.1%
54220 Other Office Supplies	862	909	574	1,000	1,000	0.0%
54900 Food/Employee Recognition	365	760	627	1,000	1,000	0.0%
55470 Miscellaneous-Other Charges	0	21	339	500	500	0.0%
57100 In-State Travel	1,120	2,405	4,351	5,620	5,620	0.0%
57200 Out-of-state Travel	1,579	1,079	885	1,450	1,550	6.9%
57300 Dues & Memberships	3,200	3,394	4,167	4,294	4,338	1.0%
52000-58990 Other Charges and Expense	40,722	66,313	62,432	59,444	50,268	-15.4%
TOTAL BOARD OF SELECTMEN	378,300	425,441	432,502	434,523	440,355	1.3%

FISCAL YEAR 2020 131 Advisory Committee	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
53880 Misc Contracted Services	0	670	161	500	1,450	190.0%
54210 Photocopying Office Supplies	0	0	0	30	50	66.7%
57300 Dues & Memberships	176	231	180	276	1,000	262.3%
52000-58990 Other Charges and Exp.	176	901	341	806	2,500	210.2%
TOTAL ADVISORY COMMITTEE	176	901	341	806	2,500	210.2%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
132 Reserve Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57840 Reserve Fund Approp.	137,528	150,000	150,000	200,000	180,000	-10.0%
52000-58990 Other Charges and Expense	137,528	150,000	150,000	200,000	180,000	-10.0%
TOTAL RESERVE FUND	137,528	150,000	150,000	200,000	180,000	-10.0%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
135 Town Accountant	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	136,288	140,715	127,230	146,238	156,863	7.3%
51450 Longevity	700	1,100	1,000	1,100	1,100	0.0%
51000-51990 Salaries and Wages	136,988	141,815	128,230	147,338	157,963	7.2%
53070 Employee Training Seminars	850	462	738	1,850	850	-54.1%
54220 Other Office Supplies	85	331	600	350	450	28.6%
57100 In-State Travel	1,169	762	1,051	1,155	855	-26.0%
57300 Dues & Memberships	110	110	50	110	110	0.0%
52000-58990 Other Charges and Expense	2,214	1,666	2,439	3,465	2,265	-34.6%
TOTAL TOWN ACCOUNTANT	139,202	143,480	130,669	150,803	160,228	6.2%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
136 Audit	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53080 Auditing, Prof & Technical	24,000	24,700	25,400	26,140	27,000	3.3%
53081 GASB Required Prof. Tech.	6,850	0	7,100	0	7,450	100.0%
52000-58990 Other Charges and Expenses	30,850	24,700	32,500	26,140	34,450	31.8%
TOTAL AUDIT	30,850	24,700	32,500	26,140	34,450	31.8%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	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 2020 141 Assessors	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	151,804	159,952	166,135	169,913	175,993	3.6%
51110 Salaries Part-time	0	0	0	0	0	0.0%
51450 Longevity	1,700	700	1,100	1,100	1,250	13.6%
51000-51990 Salaries and Wages	153,504	160,652	167,235	171,013	177,243	3.6%
52540 Computer Software Service & Sup	14,381	1,240	7,460	6,960	7,125	2.4%
53020 Management Consulting	22,374	19,211	9,400	17,000	17,000	0.0%
53070 Employee Training Seminars	1,376	1,820	1,395	1,100	1,100	0.0%
53100 Advertising Prof Tech	184	0	0	0	0	0.0%
53860 Deeds & Plans	192	196	269	150	150	0.0%
54220 Other Office Supplies	3,622	2,443	1,945	1,200	1,000	-16.7%
55930 Other Supplies-Assessors	3,138	3,088	3,698	4,000	3,630	-9.3%
57100 In-State Travel	1,672	3,129	3,048	3,000	3,300	10.0%
57300 Dues & Memberships	740	508	750	740	740	0.0%
58500 Additional Equipment	439	0	3,200	0	0	0.0%
52000-58990 Other Charges and Exp.	48,118	31,635	31,165	34,150	34,045	-0.3%
TOTAL ASSESSORS	201,622	192,287	198,400	205,163	211,288	3.0%

FISCAL YEAR 2020 145 Treasurer/Collector	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	181,856	190,816	198,238	203,997	213,739	4.8%
31300 Salaries, Overtime	396	381	0	0	0	0.0%
51450 Longevity	600	600	700	700	700	0.0%
51000-51990 Salaries and Wages	182,852	191,797	198,938	204,697	214,439	4.8%
53000 Medical	70	70	0	0	0	0.0%
53070 Employee Training Seminars	1,396	175	1,096	1,100	1,175	6.8%
53100 Advertising	0	0	0	425	0	-100.0%
53880 Misc Contracted Services	9,589	11,780	6,347	6,850	5,260	-23.2%
54220 Other Office Supplies	1,728	7,650	1,408	1,225	775	-36.7%
57100 In-State Travel	559	650	1,140	575	785	36.5%
57300 Dues & Memberships	419	310	310	375	380	1.3%
57800 Bonds	1,978	0	0	2,000	2,000	0.0%
52000-58990 Other Charges and Expense	15,739	20,634	10,301	12,550	10,375	-17.3%
TOTAL TREASURER/COLLECTOR	198,591	212,432	209,239	217,247	224,814	3.5%

FISCAL YEAR 2020 151 Legal	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
53090 Legal Services Professional	91,575	85,567	94,158	95,000	95,000	0.0%
52000-58990 Other Charges and Exp	91,575	85,567	94,158	95,000	95,000	0.0%
TOTAL LEGAL	91,575	85,567	94,158	95,000	95,000	0.0%

FISCAL YEAR 2020 152 Personnel Board	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REQUEST	FY 2020 REQUEST	PERCENT (+) or (-)
51900 Tuition Reimbursement - SAP	0	2,000	0	1,250	5,000	300.0%
51110 Part Time Salaries	0	0	2,000	0	0	0.0%
51970 Compensation Adj - SAP	0	0	0	0	0	0.0%
51000-51990 Salaries and Wages	0	2,000	2,000	1,250	5,000	300.0%
53020 Consulting & Professional Services	9,430	2,880	18,629	9,500	7,500	-21.1%
53070 Employee Development	2,439	9,284	1,681	2,900	3,000	3.4%
54220 Other Office Supplies	2,274	38	451	4,000	500	-87.5%
57300 Dues & Memberships	1,025	390	399	1,050	435	-58.6%
52000-58990 Other Charges and Exp.	15,168	12,592	21,160	17,450	11,435	-34.5%
TOTAL PERSONNEL BOARD	15,168	14,592	23,160	18,700	16,435	-12.1%

FISCAL YEAR 2020 153 Special Legal Counsel	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REQUEST	FY 2020 REQUEST	PERCENT (+) or (-)
53090 Legal Professional	48,258	46,905	89,492	55,000	50,000	-9.1%
52000-58990 Other Charges and Exp.	48,258	46,905	89,492	55,000	50,000	-9.1%
TOTAL SPECIAL LEGAL COUNSEL	48,258	46,905	89,492	55,000	50,000	-9.1%

FISCAL YEAR 2020 154 Muni. Tech. Committee	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	Percent Inc./Decr.
53880 Contracted Services	0	0	0	0	1,000	100.0%
54220 Other Office Supplies	0	0	0	0	0	0.0%
52000-58990 Other Charges and Exp	0	0	0	0	1,000	100.0%
TOTAL MUNI TECH COMM.	0	0	0	0	1,000	100.0%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
155 Technology	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
20 GEOGRAPHIC INFORMATION SYSTEMS						
52540 Computer Services	400	0	7,900	7,500	7,900	5.33%
53070 Employee Training Seminars	0	0	0	2,500	1,500	-40.00%
53110 Data Processing	1,600	1,200	0	0	0	0.00%
53880 Contracted Services	9,868	9,763	5,202	7,500	5,000	-33.33%
55840 Computer Supplies	2,883	80	0	0	0	0.00%
58500 New Equipment	0	6,439	0	0	0	0.00%
52000-58990 Other Charges and Exp.	14,751	17,483	13,102	17,500	14,400	-17.71%
Total GIS Budget	14,751	17,483	13,102	17,500	14,400	-17.71%
21 MANAGMENT INFORMATION SYSTEMS						
51100 Salaries Full-time	3,500	81,629	94,195	96,422	99,615	3.31%
51000-51990 Salaries and Wages	3,500	81,629	94,195	96,422	99,615	3.31%
52540 Computer Services	140,149	51,236	55,401	89,503	109,093	21.89%
53880 Contracted Services	351	59,012	34,918	41,346	36,146	-12.58%
53070 Employee Training Seminars		0	3,728	5,000	2,500	-50.00%
57100 In-State Travel		0	0	600	600	0.00%
53430 Data Communications		10,850	11,544	8,280	5,500	-33.57%
55840 Computer Supplies	3,125	2,658	10,721	8,500	9,000	5.88%
58700 Replacement Equipment	30,067	20,190	55,950	44,500	33,000	-25.84%
52000-58990 Other Charges and Exp.	173,692	143,945	172,262	197,729	195,839	-0.96%
Total MIS Budget	177,192	225,574	266,457	294,151	295,454	0.44%
TOTAL TECHNOLOGY	191,943	243,057	279,559	311,651	309,854	-0.58%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
159 Other Operation Support	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
52100 Electricity	220,542	227,186	238,708	229,576	241,647	5.3%
52110 Heat	45,861	47,286	52,105	72,400	73,930	2.1%
53410 Telephone-Communication	19,229	23,819	24,593	24,528	24,517	0.0%
53430 Wireless Phones	13,812	15,213	17,412	14,793	19,802	33.9%
52000-58990 Other Charges and Expense	299,444	313,504	332,818	341,297	359,895	5.4%
TOTAL OTHER OPERATION SUPPORT	299,444	313,504	332,818	341,297	359,895	5.4%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
160 ELECTED TOWN CLERK	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	49,298	50,284	66,674	83,064	85,141	2.5%
51000-51990 Salaries and Wages	49,298	50,284	66,674	83,064	85,141	2.5%
TOTAL ELECTED TOWN CLERK	49,298	50,284	66,674	83,064	85,141	2.5%

FISCAL YEAR 2020	FY 2016	FY2017	FY2018	FY2019	FY2020	PERCENT
Town Clerk - Dept 161	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	+ or (-)
51100 Salaries Full-time	96,739	89,889	88,634	96,238	93,300	-3.1%
51200 Temporary Positions	13,020	37,160	26,332	27,764	28,354	2.1%
51300 Overtime	1,018	1,861	1,975	1,867	2,993	60.3%
51450 Longevity	400	400	400	400	600	50.0%
51000-51990 Salaries and Wages	111,177	129,310	117,341	126,269	125,247	-0.8%
52460 Repairs & Maint. Office Equip.	412	464	29	600	600	0.0%
53070 Employee Training Seminars	1,121	4,520	2,865	4,435	3,675	-17.1%
53440 Printing Street Listing/Census	2,564	3,858	4,185	5,865	5,439	-7.3%
53880 Misc. Contracted Services	11,385	23,976	32,619	29,304	29,254	-0.2%
54220 Other Office Supplies	6,353	41,356	51,818	37,760	24,100	-36.2%
54900 Food Service	469	2,101	1,644	1,424	885	-37.9%
55880 Animal Control Other Supplies	625	423	271	795	200	-74.8%
57100 In State Travel	957	1,192	1,845	1,377	1,436	4.3%
57300 Dues & Memberships	160	835	420	290	290	0.0%
57400 Bonds	0	0	0	600	600	0.0%
52000-58990 Other Charges and Expenses	24,046	78,725	95,696	82,450	66,479	-19.4%
TOTAL Dept 161	135,223	208,035	213,037	208,719	191,726	-8.1%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
171 Conservation Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	41,968	49,295	55,683	57,967	68,866	18.8%
51300 Overtime	0	21	113	0	0	0.0%
51450 Longevity	600	600	600	600	0	-100.0%
51000-51990 Salaries and Wages	42,568	49,915	56,396	58,567	68,866	17.6%
53070 Employee Training Seminars	605	655	625	750	800	6.7%
53100 Advertising	61	0	173	150	150	0.0%
53840 Cons Props, Access., Maint, & Steward.	4,390	8,399	7,997	8,500	18,000	111.8%
53880 Contracted Services - Recording Sect'y	0	0	0	3,500	0	-100.0%
54220 Other Office Supplies	156	18	51	150	700	366.7%
57100 In State Travel	0	0	0	500	500	0.0%
57300 Dues & Memberships	829	838	792	900	900	0.0%
57850 Recording Instruments	0	0	0	75	75	0.0%
52000-58990 Other Charges and Expenses	6,041	9,910	9,638	14,525	21,125	45.4%
TOTAL CONSERVATION COMMISSION	48,609	59,825	66,034	73,092	89,991	23.1%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
175 Planning Board	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries Full-time	95,697	123,961	112,894	131,962	135,546	2.7%
51300 Overtime	0	1,073	422	3,250	0	-100.0%
51450 Longevity	700	850	0	0	0	0.0%
51000-51990 Salaries and Wages	96,397	125,884	113,316	135,212	135,546	0.2%
53000 Medical	0	210	0	0	0	0.0%
53070 Employee Training Seminars	1,327	740	663	3,600	3,200	-11.1%
53100 Advertising	880	769	922	1,000	1,000	0.0%
53880 Misc. Contracted Services	36,595	10,680	10,950	7,000	12,800	82.9%
54200 Stationery paper, forms	0	1,881	0	200	200	0.0%
54220 Other Office Supplies	3,428	4,979	13,689	500	1,000	100.0%
55830 Other Supplies	0	0	0	0	0	0.0%
57100 In-State Travel	626	498	362	700	700	0.0%
57200 Out-of-State Travel	0	0	0	150	150	0.0%
57300 Dues & Memberships	5,510	3,243	2,971	4,010	4,010	0.0%
52000-58990 Other Charges and Exp.	48,366	22,999	29,557	17,160	23,060	34.4%
TOTAL PLANNING BOARD	144,763	148,883	142,873	152,372	158,606	4.1%

FISCAL YEAR 2020 176 Zoning Board Of Appeals	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	11,591	4,699	44,838	46,519	25,550	-45.1%
51450 Longevity	0	0	0	400	0	-100.0%
51000-51990 Salaries and Wages	11,591	4,699	44,838	46,919	25,550	-45.5%
53070 Employee Training	85	70	75	250	250	0.0%
53100 Advertising	105	175	0	100	100	0.0%
53880 Contracted Services	2,631	2,556	0	3,000	2,750	-8.3%
54200 Stationary	0	0	0	0	0	
54220 Other Office Supplies	206	313	380	300	300	0.0%
52000-58990 Other Charges and Exp.	3,027	3,114	455	3,650	3,400	-6.8%
TOTAL ZONING BOARD OF APPEALS	14,618	7,813	45,293	50,569	28,950	-42.8%

FISCAL YEAR 2020 177 Open Space	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 REQUEST	FY 2020 REQUEST	PERCENT (+) or (-)
53070 Employee Training Prof. & Tech.	250	450	250	250	750	200.0%
54220 Other Office Supplies	350	846	535	850	500	-41.2%
55100 Education Supplies	400	200	715	400	750	87.5%
52000-58990 Other Charges and Exp.	1,000	1,496	1,500	1,500	2,000	33.3%
TOTAL OPEN SPACE	1,000	1,496	1,500	1,500	2,000	33.3%

FISCAL YEAR 2020 182 Economic Development Comm.	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REQUEST	FY 2020 REQUEST	PERCENT (+) or (-)
51110 Salaries - Part Time	19,538	20,615	8,540	25,920	27,885	7.6%
51000-51990 Salaries and Wages	19,538	20,615	8,540	25,920	27,885	7.6%
53440 Printing Services	11,797	6,665	0	3,500	3,500	0.0%
53800 Other Contracted Services	1,711	6,045	18,684	7,015	6,000	-14.5%
54210 Other Office Supplies	298	279	105	1,000	450	-55.0%
57100 In-State Travel	88	123	0	500	100	-80.0%
57300 Dues & Memberships	545	965	965	605	800	32.2%
52000-58990 Other Charges & Exp.	14,438	14,078	19,754	12,620	10,850	-14.0%
TOTAL ECONOMIC DEV COMM.	33,976	34,693	28,294	38,540	38,735	0.5%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
192 Facilities	ACTUAL	ACTUAL	ACTUAL	REQUEST	REQUEST	(+) or (-)
51100 Salaries - Full Time	264,874	278,331	281,945	309,329	263,205	-14.9%
51110 Salaries - Part Time	37,995	41,914	40,725	41,519	69,350	67.0%
512000 Salaries - Temporary	1,855	2,605	11,903	0	0	
51300 Overtime	4,785	10,061	3,074	2,500	0	-100.0%
51450 Longevity	2,500	2,050	2,250	1,850	1,850	0.0%
51930 Uniform Allowance	0	0	0	0	0	
51950 Stipends - On Call	4,425	5,475	7,829	7,808	7,808	0.0%
51950 Stipends - Energy Manager	0	0	0	0	6,000	
51000-51990 Salaries and Wages	316,434	340,437	347,726	363,006	348,212	-4.1%
52100 Electricity	0	0	0	0	0	
52110 Heat	0	0	0	0	0	
52300 Water	263	346	397	550	550	0.0%
52400 Building Maintenance & Repairs	75,962	17,815	21,208	21,155	24,057	13.7%
52420 Vehicle Maintenance	493	95	0	1,500	500	-66.7%
52540 Software & Licenses	2,712	2,400	2,400	2,500	2,500	0.0%
52840 Equipment Rentals	2,664	3,001	2,038	625	500	-20.0%
52930 Refuse Disposal	7,216	7,508	7,262	7,500	7,990	6.5%
52940 Septic System Pumping	4,376	4,881	4,894	5,310	5,310	0.0%
53070 Employee Training	3,899	221	660	1,500	1,000	-33.3%
53100 Advertising	738	753	70	1,200	0	-100.0%
53400 Telephone Communications	1,067	1,102	1,176	1,250	1,350	8.0%
53430 Wireless Communications	0	0	0	0	0	
53880 Contracted Services	54,770	53,876	100,211	102,236	110,115	7.7%
54220 Office Supplies	1,433	1,821	344	1,000	1,000	0.0%
54500 Custodial Supplies	8,606	7,449	10,810	7,500	5,000	-33.3%
54900 Food and Food Service Supplies	0	0	0	0	0	
55410 Small Tools	4,504	4,597	3,328	4,750	2,000	-57.9%
55420 Service Supplies	5,989	4,497	4,534	5,228	4,658	-10.9%
55850 Uniforms	1,519	596	2,523	2,500	1,000	-60.0%
57100 In-State Travel	1,257	920	893	1,500	250	-83.3%
57300 Dues & Memberships	375	325	380	375	400	6.7%
58500 Additional Equipment	5,298	9,627	3,117	3,000	2,000	-33.3%
52000-58990 Other Charges and Expense	183,142	121,829	166,245	171,179	170,179	-0.6%
TOTAL FACILITIES	499,576	462,266	513,972	534,185	518,391	-3.0%

FISCAL YEAR 2020 210 Police Department	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	1,259,286	1,350,735	1,420,898	1,551,618	1,577,179	1.6%
51110 Part-time Dispatchers	17,227	18,966	24,380	17,307	17,307	0.0%
51110 Reserve Off. Salaries	3,189	1,649	872	1,650	1,650	0.0%
51300 Overtime	129,413	155,482	147,668	158,165	152,828	-3.4%
51430 Shift Differential	20,014	20,218	21,524	27,393	27,637	0.9%
51440 Educational Incentive	16,584	21,491	22,020	26,653	27,500	3.2%
51450 Longevity	2,750	7,850	9,200	9,600	9,800	2.1%
51410 Holiday Pay	33,920	49,922	50,027	65,584	65,971	0.6%
51540 Court Duty	9,152	12,027	17,572	10,555	10,555	0.0%
51900 Tuition Reimbursement	0	517	3,682	15,000	15,000	0.0%
51910 Career Incentive-Quinn Bill	97,745	85,678	87,832	90,125	93,340	3.6%
51950 Stipends-Specialty Pay	4,584	1,596	1,560	3,120	3,120	0.0%
51950 Stipends-Defibrillator	7,500	8,500	8,000	9,000	9,000	0.0%
51951 Officer In Charge	2,916	1,132	1,273	1,896	1,896	0.0%
51000-51990 Salaries and Wages	1,604,280	1,735,763	1,816,508	1,987,666	2,012,783	1.3%
52300 Non-Energy Utilities - Water	130	158	222	260	260	0.0%
52540 Computer Repairs & Maintenance	18,747	19,407	18,479	22,320	23,015	3.1%
52560 Radio Repair & Maintenance	0	1,033	1,152	1,100	1,100	0.0%
53000 Medical, Prof & Technical	570	2,010	2,299	1,992	1,992	0.0%
53070 Employee Training, Meetings	9,750	12,634	10,503	10,990	10,990	0.0%
53100 Advertising	516	758		770	770	0.0%
53410 Data Process line-Sprint	3,184	3,138	3,138	3,480	3,480	0.0%
53420 Postage	773	106	968	1,110	1,110	0.0%
53880 Misc Contracted Services	8,172	9,532	8,926	10,500	10,500	0.0%
54200 Stationery paper,forms	4,666	4,840	4,932	5,000	5,000	0.0%
54220 Other Supplies	2,895	2,709	2,858	3,000	3,000	0.0%
54820 Vehicle Supplies,parts	4,553	7,066	6,058	5,540	5,540	0.0%
54850 Vehicle Maintenance,repairs	7,301	8,470	8,475	11,400	11,400	0.0%
	61,257	71,861	68,010	77,462	78,157	0.9%
FISCAL YEAR 2020 210 Police Department	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
54900 Food Service & Supplies	620	818	680	1,000	1,000	0.0%
55000 Medical Supplies	983	1,076	3,234	1,600	1,600	0.0%
55820 Ammunition	9,955	9,952	10,033	10,000	10,000	0.0%
55830 Subscriptions	1,425	900	905	1,420	1,420	0.0%
55850 Uniforms	17,990	23,350	24,226	24,150	24,350	0.8%
57100 In State Travel	352	750	1,012	1,200	1,200	0.0%
57200 Out-of-State Travel	1,818	562	617	1,543	1,543	0.0%
57300 Dues & Memberships,other	2,231	2,850	2,406	2,610	2,610	0.0%
58500 New Equipment	5,104	5,615	3,831	4,000	4,000	0.0%
58700 Replacement Equipment	9,283	8,063	4,320	4,100	4,100	0.0%
52000-58990 Other Charges and Exp.	111,018	125,797	119,274	129,085	129,980	0.7%
TOTAL POLICE DEPARTMENT	1,715,298	1,861,560	1,935,782	2,116,751	2,142,763	1.23%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
Dept. 220 Fire/EMS/Rescue	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	1,380,947	1,445,596	1,468,322	1,537,591	1,548,824	0.73%
51110 Salaries Part-Time	8,372	12,191	9,288	12,000	10,000	-16.67%
51300 Overtime	203,604	196,772	272,004	241,580	243,300	0.71%
51410 Hoilday Pay	19,633	20,466	18,888	25,786	25,936	0.58%
51440 Education Incentive	800	800	1,500	1,500	2,700	80.00%
51450 Longevity	8,400	8,600	9,869	10,200	11,400	11.76%
51530 Standard Holidays	0	0	0	0		0.00%
51900 Tuition Reimbursement	3,073	0	6,998	9,850	9,850	0.00%
51950 Stipends	104,150	124,106	116,855	122,638	122,638	0.00%
51960 EMT Recertification Fees	1,860	860	1,980	1,800	1,500	-16.67%
51000-51990 Salaries and Wages	1,730,839	1,809,391	1,905,704	1,962,945	1,976,148	0.67%
52300 Non-Energy Utilities - Water	945	845	1,034	1,000	1,000	0.00%
52420 Vehicle Maintenance & Repair	86,411	44,564	42,989	38,645	38,645	0.00%
52470 Medical Equip. Repair Maint.	3,100	4,271	2,856	3,856	3,856	0.00%
52540 Computer Repairs & Maintenance	9,794	9,424	11,522	10,175	11,200	10.07%
52560 Radio repair Maintenance	200	1,084	700	1,800	1,800	0.00%
52590 Fire Rescue Repair Maintenance	7,697	7,042	8,824	8,370	8,370	0.00%
53000 Medical, Professional & Technical	1,820	385	340	1,600	1,600	0.00%
53070 Employee Training Seminars	1,540	8,658	8,791	10,000	7,200	-28.00%
53100 Advertising	0	0	998	820	820	0.00%
53120 Public Safety Prof. & Technical	300	0	150	450	450	0.00%
53410 Data Process line, Communications	1,944	1,794	1,794	1,800	1,800	0.00%
53430 Wireless Phones	2,521	2,922	2,881	3,300	3,300	0.00%
53440 Printing	0	50	0	0		0.00%
53880 Contracted Services	25,882	26,404	24,611	28,900	28,900	0.00%
54220 Other Office Supplies	2,479	2,714	2,837	3,000	3,000	0.00%
54510 Bedding & Linen Custodial Supplies	147	143.3	208.81	200	200	0.00%
FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
Dept. 220 Fire/EMS/Rescue	BUDGET	ACTUAL	BUDGET	REQUEST	REQUEST	(+) or (-)
54820 Batteries, Vehicular Supplies	422	0	0	0		0.00%
54830 Tires, Vehicular Supplies	0	0	0	0		0.00%
52840 Motor Oil Lube, Vehicle Supplies	1145	0	0	0		0.00%
54850 Parts, Accessories, Vehicle Supplies	8,521	7,890	8,829	8,800	8,800	0.00%
54900 Food & Food Service Supplies	761	1,742	1,318	1,400	1,400	0.00%
55000 Medical & Surgical Supplies	20,088	22,782	23,477	23,000	23,000	0.00%
55800 Firefighting Other Supplies	2,969	3,715	2,329	3,500	3,500	0.00%
55830 Magazines, Other Supplies	1,583	1,346	2,174	2,372	2,400	1.18%
55850 Uniforms, Other Supplies	9,122	8,041	8,746	9,200	9,200	0.00%
55855 Uniform Allowance Reimb.	16,780	14,862	19,730	20,600	21,300	3.40%
57100 In-State Travel	15	93	89.65	25	80	220.00%
57200 Out of State Travel	0	0	0	0		0.00%
57300 Dues & Memberships	4,387	4,382	4,765	5,000	5,355	7.10%
58700 Replacement Equipment	12,671	6,660	5,867	6,000	0	-100.00%
52000-58990 Other Charges and Expense	223,244	181,814	187,857	193,813	187,176	-3.42%
TOTAL FIRE/EMS/RESCUE	1,954,083	1,991,205	2,093,561	2,156,758	2,163,324	0.30%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
241 Building Department	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	109,519	125,101	121,418	130,301	120,228	-7.7%
51450 Longevity	0	0	0	400	0	-100.0%
51000-51990 Salaries and Wages	109,519	125,101	121,418	130,701	120,228	-8.0%
53000 Medical	0	70	0	0	0	0.0%
53070 Employee Training Seminars	930	894	1,056	1,500	1,500	0.0%
53880 Contracted Services	2,670	4,360	4,070	4,800	4,800	0.0%
54220 Other Office Supplies	677	1,345	406	800	800	0.0%
54850 Parts Vehicular Supplies	325	278	1,648	1,000	1,000	0.0%
55100 Educational Supplies	406	1,170	0	600	600	0.0%
55910 Building Other Supplies	192	0	357	450	450	0.0%
57100 In-State Travel	1,122	1,077	202	1,200	1,200	0.0%
57300 Dues & Memberships	400	355	487	425	425	0.0%
52000-58990 Other Charges and Expenses	6,722	9,549	8,226	10,775	10,775	0.0%
TOTAL BUILDING DEPARTMENT	116,241	134,650	129,644	141,476	131,003	-7.4%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
291 Civil Defense	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Part-time salaries	2,926	2,926	926	926	926	0.0%
51950 Stipends	-	-	2,000	3,000	3,000	0.0%
51000-51990 Salaries and Wages	2,926	2,926	2,926	3,926	3,926	0.0%
53880 Misc. Contracted Services	5,270	5,310	5,664	5,664	5,664	0.0%
54220 Other Office Supplies	282	250	270	250	2,000	700.0%
54800 Gasoline Vehicular Supplies	471	506	410	500	500	0.0%
57300 Dues & Memberships	-	0	50	50	60	20.0%
52000-58990 Other Charges and Expenses	6,023	6,066	6,394	6,464	8,224	27.2%
TOTAL CIVIL DEFENSE	8,949	8,992	9,320	10,390	12,150	16.9%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
292 Animal Control	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53830 Animal Control, other services	36	36	117	180	180	0.0%
53880 Contracted Services	27,556	27,556	27,556	27,832	28,110	1.0%
54220 Other Office Supplies	277	58	47	200	200	0.0%
52000-58990 Other Charges and Exp	27,869	27,650	27,720	28,212	28,490	1.0%
TOTAL ANIMAL CONTROL	27,869	27,650	27,720	28,212	28,490	1.0%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	PERCENT
400 - PUBLIC WORKS (NON-WATER)	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51000-51990 Personal Services						
51100 Salaries & Wages Permanent	608,093	644,647	716,227	746,482	761,780	2%
51200 Salaries & Wages Temporary	25,589	13,528	9,108	24,640	10,000	-59%
51300 Overtime	108,898	136,740	138,696	141,067	138,780	-2%
51450 Longevity	7,550	6,850	6,850	7,350	7,150	-3%
51470 Stand By	15,900	15,634	15,600	15,600	15,600	0%
51950 Stipends	14,750	19,396	15,040	14,050	14,050	0%
51000-51990 Total Personal Services	780,780	836,795	901,522	949,190	947,359	-0.19%
52000-53990 Purchase of Services						
52300 Water	1,723	1,657	1,677	2,700	2,700	0%
52320 Water Irrigation	15,451	17,161	13,054	15,000	10,000	-33%
52400 Building Maintenance	699	2,446	8,410	5,000	5,000	0%
52420 Equipment Repair Vehicle	14,777	2,130	9,239	10,000	12,000	20%
52430 Traffic Signal Maintenance	5,733	21,505	25,354	15,000	18,000	20%
52460 Equipment Repair Office	1,285	897	241	1,000	1,000	0%
52500 Equipment Repairs Construction	37,062	20,273	27,064	20,000	20,000	0%
52530 Pavement Markings (Contract)	17,645	13,534	12,402	15,000	15,000	0%
52540 Software & Licenses	1,633	0	2,583	1,250	3,000	140%
52560 Radio Repairs	0	0	0	250	250	0%
52580 Grounds Maintenance Contract	191,737	170,841	160,025	180,000	170,000	-6%
52810 Uniform Rental	6,053	5,298	4,135	4,000	4,200	5%
52830 PORT-O-LETS	7,030	6,911	6,266	7,000	7,000	0%
52840 Equipment Rental	2,041	5,534	2,436	3,500	3,500	0%
52910 Snow Removal - Contract	97,508	169,478	146,105	145,000	145,000	0%
52930 Refuse Disposal	202,185	192,420	221,150	208,000	230,000	11%
53000 Medical and Dental	1,704	1,478	1,792	1,500	1,500	0%
53050 Engineering Services	80,063	39,353	53,088	50,500	50,500	0%
53070 Employee Training	8,397	3,991	5,106	6,400	6,400	0%
53100 Legal Notices	6,578	34	1,172	2,000	2,000	0%
53160 Tree Experts	76,141	70,629	55,707	60,000	84,500	41%

400 - PUBLIC WORKS (NON-WATER)	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	PERCENT
Continued	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53420 Postage	1,660	1,384	697	100	750	0%
53880 Other Purchased Services	105,082	123,955	99,528	104,000	104,000	0%
54220 Office Supplies Stationary	2,240	2,796	2,764	2,600	2,600	0%
54600 Groundskeeping Supplies	23,737	25,958	15,180	25,000	25,000	0%
54800 Gasoline	38,076	72,289	94,556	75,000	75,000	0%
54810 Anti-Freeze	92	40	0	150	150	0%
54820 Batteries	2,496	1,784	1,541	1,000	1,000	0%
54830 Tires	13,756	9,488	765	5,000	5,000	0%
54840 Oil & Lube	2,795	3,797	5,047	3,200	3,200	0%
54850 Parts	23,862	34,501	34,772	35,000	35,000	0%
54900 Meals	1,154	1,646	1,950	1,750	1,750	0%
55310 Highway Paint	632	1,694	3,126	1,250	1,250	0%
55340 Gravel, Stone & Fill	10,649	7,379	3,765	12,000	8,000	-33%
55350 Salt and Sand	135,944	180,100	198,787	165,000	165,000	0%
55370 Bituminous Concrete	11,208	9,235	11,265	10,000	11,000	10%
55380 Signs	9,507	20,778	4,670	8,000	6,500	-19%
55390 Drainage Materials	3,461	5,312	3,061	2,000	2,000	0%
55410 Small Tools	7,526	6,572	10,102	7,500	7,500	0%
55420 Service Supplies	29,840	16,847	18,937	15,500	15,500	0%
55850 Personal Protective Equipment	6,249	4,302	8,398	5,850	5,850	0%
56500 Intermunicipal - stormwater	0	4,000	4,000	4,000	4,000	0%
57100 In-State Travel	152	0	62	200	200	0%
57300 Dues	1,065	1,078	1,085	1,150	1,150	0%
58500 New Equipment	8,351	38,980	22,303	10,000	10,000	0%
58700 Replacement Equipment	3,467	15,455	5,376	5,000	5,000	0%
52000-58990 Other Charges & Exp.	1,218,446	1,334,939	1,308,742	1,253,350	1,287,950	2.76%
Total DPW NON-WATER	1,999,226	2,171,733	2,210,264	2,202,540	2,235,309	1.49%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
400 - 450 WATER - PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51000-51990 Personal Services						
51100 Salaries & Wages Permanent	264,399	284,723	294,407	303,971	293,210	-4%
51300 Overtime	20,380	20,916	11,751	25,738	23,037	-10%
51450 Longevity	2,900	3,050	3,250	3,350	2,150	-36%
51470 Stand By	23,850	23,250	22,950	23,920	23,920	0%
51950 Stipends	2,090	4,095	1,690	1,550	1,550	0%
51000-51990 Total Personal Services	313,619	336,035	334,049	358,529	343,867	-4.71%

52000-58990 Other Charges & Expenses						
52100 Electricity	88,289	85,971	86,931	88,000	88,000	0%
52110 Heat	10,880	3,619	4,581	6,000	6,000	0%
52400 Building Maintenance	1,833	7,608	2,921	2,000	2,000	0%
52420 Equipment Repair Vehicle	405	246	0	1,000	1,000	0%
52440 Meter Repairs	0	0	0	100	100	0%
52480 Pumping Station Repairs	3,020	3,392	3,770	4,000	4,000	0%
52500 Equipment Repairs Construction	0	189	3,956	500	500	0%
52540 Software & Licenses	4,020	260	5,475	4,150	4,150	0%
52810 Uniform Rental	3,029	2,576	2,148	3,000	3,000	0%
52840 Equipment Rental	540	881	110	1,500	1,500	0%
53050 Engineering Services	31,224	70,987	33,637	65,000	60,000	-8%
53070 Employee Training	844	1,650	619	1,400	1,400	0%
53100 Legal Notices	421	34	74	500	500	0%
53400 Telephone	552	261	85	750	750	0%
53410 Data Processing Lines	2,971	2,552	2,056	3,000	3,000	0%
53420 Postage	7,408	5,046	4,978	5,500	5,500	0%
53430 Wireless Communications	1,147	1,182	1,218	1,200	1,200	0%
53880 Other Purchased Services	66,590	45,191	45,148	50,000	50,000	0%
54220 Office Supplies Stationary	166	645	797	500	500	0%
54800 Gasoline	6,900	9,000	11,000	9,000	9,000	0%
54820 Batteries	76	0	0	250	250	0%
54830 Tires	0	0	0	250	250	0%
54850 Parts	410	267	2,028	1,000	1,000	0%
55340 Gravel, Stone & Fill	1,576	1,269	432	1,500	1,500	0%
55370 Bituminous Concrete	1,429	4,666	1,007	1,500	1,500	0%
55410 Small Tools	3,292	1,702	5,798	3,000	3,000	0%
55420 Service Supplies	5,256	11,115	9,254	5,000	5,000	0%
55430 Water Main & Fittings	12,471	4,448	28,472	5,000	5,000	0%
55440 Meters	9,264	11,323	9,028	9,500	9,500	0%
55450 Service Connections	14,199	13,274	16,175	13,000	13,000	0%
55460 Hydrant Repairs	14,845	5,560	4,547	10,000	10,000	0%
55850 Personal Protective Equipment	1,700	925	2,232	1,650	1,650	0%
55870 Subscriptions News	55	0	0	150	150	0%
56940 Purchase Water	852,959	951,424	1,000,460	1,020,000	1,020,000	0%
57300 Dues	862	720	720	500	500	0%
58500 New Equipment	3,231	6,311	240	2,000	2,000	0%
58700 Replacement Equipment	0	3,651	20,335	1,000	1,000	0%
52000-58990 Other Charge & Expense	1,151,865	1,257,946	1,310,228	1,322,400	1,317,400	-0.38%
Total Water Budget	1,465,484	1,593,982	1,644,277	1,680,929	1,661,267	-1.30%

DPW Water Debt Service

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
6161-710 Retirement of Debt-Water Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59100 Principal Long Term Debt Water	295,000	290,000	290,000	290,000	290,000	0.0%
Total Debt Service Water Principal	295,000	290,000	290,000	290,000	290,000	0.0%

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
6161-751 Interest on Debt-Water Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59150 Interest Long Term Debt Water	126,142	121,429	114,622	107,604	97,246	16.6%
59250 Interest on Notes	0	0	0	0	22,357	100.0%
Total Debt Service Water Interest	126,142	121,429	114,622	107,604	119,603	37.4%
TOTAL DEBT & INTEREST	421,142	411,429	404,622	397,604	409,603	10.1%

FISCAL YEAR 2020	FY 2016	FY2017	FY2018	FY2019	FY2020	PERCENT
510 Elected Board of Health	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51110 Salaries & Wages Permanent	300	300	150	450	450	0.0%
51000-51990 Salaries and Wages	300	300	150	450	450	0.0%
TOTAL ELECTED BD. OF HEALTH	300	300	150	450	450	0.0%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
512 Board of Health	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	27,180	32,594	28,817	29,133	29,857	2.5%
51110 Part-time Salaries (Less than 20 hrs/w	70,453	69,284	75,480	77,511	79,448	2.5%
51450 Longevity	200	200	0	300	300	0.0%
51000-51990 Salaries and Wages	97,833	102,078	104,297	106,944	109,605	5.1%
52460 Office Equipment and Repair	0	1,256	0	500	250	-50.0%
53070 Employee Training Seminars	1,100	609	1,346	1,500	750	-50.0%
53100 Advertising	221	114	0	150	200	33.3%
53430 Wireless Phones	47	35	1,414	1,500	1,550	3.3%
53440 Printing Services	0	0	0	150	150	0.0%
53880 Contracted Services	43,032	44,549	50,444	49,389	50,592	2.4%
54220 Other Office Supplies	3,583	779	93	500	500	0.0%
57100 In-State Travel	1,512	1,225	1,382	1,550	1,300	-16.1%
57300 Dues & Memberships	535	430	470	700	525	-25.0%
52000-58990 Other Charges and Exp.	50,030	48,997	55,149	55,939	55,817	-0.2%
TOTAL BOARD OF HEALTH	147,863	151,075	159,446	162,883	165,422	1.6%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
541 Council on Aging	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	219,540	226,880	246,107	195,187	205,665	5.4%
51110 Part-time Salaries	0	714	0	57,737	59,173	2.5%
51450 Longevity	1,900	1,900	2,500	2,200	2,200	0.0%
51000-51990 Salaries and Wages	221,440	229,494	248,607	255,124	267,038	4.7%
52460 Repairs & Maint. Office Equip.	1,257	848	6	0	0	0.0%
52540 Computer Repairs & Maintenan	790	790	940	1,700	1,700	0.0%
53070 Employee Training Seminars	850	2,795	1,980	2,350	2,350	0.0%
53420 Postage	574	856	1,060	600	600	0.0%
53440 Printing	620	446	876	700	700	0.0%

541 Council on Aging	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
Continued	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
53500 Recreational Activities	38,058	39,083	43,021	41,745	41,745	0.0%
53880 Contracted Services, other service	2,768	2,747	2,101	3,050	3,050	0.0%
54220 Other Office Supplies	483	254	526	650	650	0.0%
54900 Food and Food Service Supplies	168	239	382	250	250	0.0%
55000 Medical & Surgical Supplies	407	351	642	950	950	0.0%
55810 Data Processing Supplies	463	1,297	23	0	0	0.0%
55840 Recreational Supplies	6,194	5,124	5,151	4,500	4,500	0.0%
57100 In State Travel	302	1,611	1,801	2,800	2,800	0.0%
57300 Dues & Memberships	257	290	322	350	350	0.0%
58500 Additional Equipment	5,908	1,000	382	0	0	0.0%
58700 Replacement Equipment	354	0	0	1,500	1,270	-15.3%
52000-58990 Other Charges and Exp.	59,453	57,731	59,213	61,145	60,915	-0.4%
TOTAL COUNCIL ON AGING	280,893	287,225	307,820	316,269	327,953	3.7%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
542 Youth Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	125,704	120,046	123,818	126,691	171,700	35.5%
51110 Salaries & Wages Part-Time		6,462	9,814	13,369	0	-100.0%
51200 Salaries and Wages Temporary	3,927	0	0	0	0	0.0%
51450 Longevity	1,600	400	400	600	600	0.0%
51000-51990 Salaries and Wages	131,231	126,908	134,032	140,661	172,300	28.6%
53070 Employee Training Seminars	2,098	744	626	1,000	1,500	50.0%
53410 Data Process line, Communication	735	982	0	0	0	0.0%
53440 Printing	1,005	1,540	1,608	1,000	1,000	0.0%
53880 Misc. Contracted Services	908	5,218	2,583	2,500	2,500	0.0%
54220 Other Office Supplies	1,510	2,008	1,420	1,500	1,500	0.0%
55840 Recreational Supplies	1,113	1,864	2,020	1,500	1,500	0.0%
57100 In State Travel	2,708	2,721	2,496	3,300	3,300	0.0%
52000-58990 Other Charges and Exp.	10,077	15,077	10,753	10,800	11,300	5.1%
TOTAL YOUTH COMMISSION	141,308	141,985	144,785	151,461	183,600	21.2%

FISCAL YEAR 2020 543 Veterans Services	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51110 Part-time Salaries	10,000	15,000	15,000	15,000	15,000	0.0%
51000-51990 Salaries and Wages	10,000	15,000	15,000	15,000	15,000	0.0%
53070 Employee Training	0	0	0	0	100	100.0%
53880 Contracted Services	0	475	0	125	50	-60.0%
54220 Other Office Supplies	908	639	483	300	275	-8.3%
55830 Magazines, Other Supplies	184	55	55	100	100	0.0%
57100 In-State Travel	478	430	359	500	500	0.0%
57300 Dues & Memberships	35	35	35	35	95	171.4%
57700 Veterans Benefits	18,247	20,050	17,346	35,000	34,000	-2.9%
52000-58990 Other Charges and Exp	19,852	21,684	18,278	36,060	35,120	-2.6%
TOTAL VETERANS SERVICES	29,852	36,684	33,278	51,060	50,120	-1.8%

FISCAL YEAR 2020 610 Library	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	291,833	304,297	312,435	334,854	351,698	5.0%
51110 Part-time Salaries	37,043	40,738	59,886	51,516	58,168	12.9%
51450 Longevity	2,450	2,050	2,750	2,500	2,500	0.0%
51000-51990 Salaries and Wages	331,326	347,085	375,071	388,870	412,366	6.0%
52300 Water	682	490	700	800	550	-31.3%
52540 Computer Equip. Repair Maint.	1,682	2,384	2,428	2,428	2,428	0.0%
53000 Medical	0	0	225	70	0	-100.0%
53070 Professional Development		4,264	500	500	500	0.0%
53100 Advertising	0	0	0	0	0	
53500 Programming		2,000	2,500	800	800	0.0%
54220 Other Office Supplies	5,202	7,630	4,000	4,000	4,000	0.0%
55100 Educational Supplies	84,733	98,292	95,873	98,900	92,083	-6.9%
55830 Magazines Other Supplies	0	0	0	0	0	
55860 Library Supplies	0	0	0	0	0	
57100 In-State Travel	410	275.07	450	450	450	0.0%
57300 Dues & Memberships	17,860	21,876	22,843	23,710	26,988	13.8%
58700 Replacement Equipment	0	0	0	0	0	
52000-58990 Total	110,569	137,210	129,519	131,658	127,799	-2.9%
TOTAL LIBRARY	441,895	484,295	504,590	520,528	540,165	3.77%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
630 Recreation Commission	ACTUAL	ACTUAL	BUDGET	BUDGET	REQUEST	(+) or (-)
51100 Salaries & Wages Permanent	117,400	120,122	124,422	127,310	135,214	6.2%
51450 Longevity	171	1,000	1,200	1,200	600	-50.0%
51000-51990 Salaries and Wages	117,571	121,122	125,622	128,510	135,814	5.7%
57300 Pilot Payment (911 Memorial Field)		9,368	8,979	9,900	9,900	0.0%
TOTAL RECREATION COMMISSION	117,571	130,490	134,601	138,410	145,714	5.3%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	Percent
691 Historical Commission	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	Inc./Decr.
53880 Contracted Services	990	656	3,500	3,500	2,500	-28.6%
54220 Other Office Supplies	0	459	0	0	0	0.0%
52000-58990 Other Charges and Exp	990	1,115	3,500	3,500	2,500	-28.6%
TOTAL HISTORICAL COMM.	990	1,115	3,500	3,500	2,500	-28.6%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Percent
692 Memorial Day	ACTUAL	ACTUAL	ACTUAL	REQUEST	REQUEST	Inc./Decr.
53500 Recreational Activities	0	0	0	200	200	0.00%
55890 Flags Other Supplies	2,600	2,950	3,050	2,950	2,950	0.00%
52000-58990 Other Charges and Exp	2,600	2,950	3,050	3,150	3,150	0.00%
TOTAL MEMORIAL DAY	2,600	2,950	3,050	3,150	3,150	0.00%

FISCAL YEAR 2020						
Debt Service General Fund						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
710 Retirement of Debt-General Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59100 Principal Long Term Debt	2,843,106	2,808,123	2,507,043	2,617,060	2,397,976	-8.4%
59350 Principal Short Term Debt	-	-	-	-	-	0.0%
Total Debt Service General Fund	2,843,106	2,808,123	2,507,043	2,617,060	2,397,976	-8.4%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
751 Interest on Debt-General Fund	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
59000-59490 Debt Service						
59150 Interest Long Term Debt	487,447	400,370	307,745	595,715	855,945	43.7%
59250 Interest on Notes	-	-	10,034	-	58,087	100.0%
Total Debt Service General Fund	487,447	400,370	317,779	595,715	914,032	53.4%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
TOTAL DEBT & INTEREST	3,330,553	3,208,493	2,824,822	3,212,775	3,312,008	3.1%

FISCAL YEAR 2020							
910 Employee Benefits							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
51700 Worker's Compensation/Accident	175,140	196,585	204,058	224,210	239,877	238,636	-0.5%
51710 Unemployment Payments	15,916	13,590	3,261	1,740	27,500	25,000	-9.1%
51720 Health Insurance**	3,477,638	3,652,959	4,045,173	4,402,669	4,767,440	5,038,971	5.7%
ACTIVE:	2,769,052	2,965,991	3,266,052	3,515,974	3,860,476	4,140,570	
RETIREE:	708,586	686,968	779,121	886,695	906,965	898,401	
51730 Retirement Fund	1,283,230	1,417,822	1,531,807	1,611,713	1,777,094	1,959,533	10.3%
51740 Life Insurance	4,702	4,914	5,437	4,840	5,090	5,110	0.4%
51770 Medicare	297,735	305,317	320,412	333,997	334,168	357,495	7.0%
51780 Dental Insurance	175,593	199,356	200,072	216,688	229,242	239,549	4.5%
ACTIVE:	114,753	131,859	130,770	140,620	148,176	156,417	
RETIREE:	60,840	67,497	69,302	76,068	81,066	83,133	
51785 Medicare B Penalty	14,124	15,115	16,863	17,527	17,535	17,740	1.2%
51750 FSA Fees	6,028	0	0	7,056	6,025	6,912	14.7%
517XX Transfer to OPEB Trust	0	250,000	250,000	250,000	250,000	250,000	0.0%
51000-51990 Total Personal Services	5,450,106	6,055,658	6,577,083	7,070,440	7,653,971	8,138,946	6.3%
TOTAL EMPLOYEE BENEFITS	5,450,106	6,055,658	6,577,083	7,070,440	7,653,971	8,138,946	6.3%

FISCAL YEAR 2020 930 BUDGET CAPITAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
58700 Replacement Equipment	485,668	437,558	70,211	326,515	282,420	-13.5%
<i>DPW - CAB & CHASSIS W/ DUMP</i>	189,045					
<i>DPW - 10 WHEEL DUMP</i>	223,759					
<i>POLICE - CHIEF VEHICLE</i>	34,424					
<i>FACILITIES - REPLACEMENT VAN</i>	28,000					
<i>FIRE - BOAT</i>	9,000					
<i>POLICE - TASERS</i>	1,440					
<i>DPW - SWEEPER, TOOLCAT, REFURBISHING</i>		294,741				
<i>FIRE - MOBILE RADIOS COMMUNICATIONS TRAILER</i>		16,440				
<i>FIRE - JAWS OF LIFE</i>		25,000				
<i>FIRE - COMMAND VEHICLE</i>		49,641				
<i>ASSESSORS - ASSESSING SOFTWARE</i>		5,250				
<i>POLICE - TASER REPLACEMENT PLAN</i>		1,440				
<i>POLICE - RIFLE REPLACEMENTS</i>		15,447				
<i>BOS - TOWN HOUSE COPIER</i>		9,849				
<i>Police Cruisers - SUV (1)</i>			40,084			
<i>Police - Taser Annual Replacement Plan</i>			1,440			
<i>Town Clerk - Election Devices (4)</i>			28,687			
<i>Police Cruisers (2)</i>				45,075		
<i>Police - Taser Annual Replacement Plan</i>				1,440		
<i>Ambulance A28/29 (AMB FUND)</i>				270,000		
<i>MIS (Town) Permitting System</i>				10,000		
<i>Police Cruisers (2)</i>					97,528	
<i>Police - Taser Annual Replacement Plan</i>					9,892	
<i>Library - New Roof</i>					175,000	
TOTAL BUDGET CAPITAL	485,668	417,808	70,211	326,515	282,420	-13.5%
NOTE:						
*FY15 First Year of this Budget						

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
941 Court Judgments	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57600 Court Judgments	213,831	215,948	217,999	220,000	225,000	
57600 Court Judgments	213,831	215,948	217,999	220,000	225,000	2.27%
TOTAL COURT JUDGMENTS	213,831	215,948	217,999	220,000	225,000	2.27%

FISCAL YEAR 2020	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT
945 Liability Insurance	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	(+) or (-)
57400 Insurance Premiums	221,256	249,495	245,886	263,131	272,340	3.5%
52000-58990 Other Charges and Exp	221,256	249,495	245,886	263,131	272,340	
TOTAL LIABILITY INSURANCE	221,256	249,495	245,886	263,131	272,340	3.50%

FISCAL YEAR 2020	FY 2017	FY 2018	FY 2019	FY 2020	BOS/ADV	Percent
300 Elected School Committee	BUDGET	BUDGET	BUDGET	REQUEST	RECOMM	Inc./Decr.
51000-51990 Personal Services	500	500	500	500	500	
ELECTED SCHOOL COMMITTEE TOTAL	500	500	500	500	500	0.00%
FISCAL YEAR 2020	FY 2017	FY 2018	FY 2019	FY 2020	BOS/ADV	Percent
301 Southborough Schools	BUDGET	BUDGET	BUDGET	REQUEST	RECOMM	Inc./Decr.
REGULAR DAY PROGRAMS						
Administration	562,326	580,759	610,997	642,676	642,676	
Instruction	10,353,163	10,330,651	10,978,287	11,310,744	11,310,744	
Other Student Services	785,917	785,117	845,086	826,273	826,273	
Operation and Maintenance Buildings	1,695,499	1,706,742	1,691,826	1,680,550	1,680,550	
Fixed Charges	4,100	4,100	4,100	4,100	4,100	
Contractual Obligation	0	465,896	0	0	0	
REGULAR DAY PROGRAMS TOTAL	13,401,005	13,873,265	14,130,296	14,464,343	14,464,343	
SPECIAL EDUCATION PROGRAMS						
Administration	17,800	17,800	17,800	18,500	18,500	
Instruction	4,387,012	4,496,269	4,631,617	4,886,531	4,886,531	
Other Student Services	692,000	530,000	510,608	578,500	578,500	
Operation and Maintenance Buildings	7,000	7,000	4,500	5,000	5,000	
Programs, Other Systems in Massachusetts	831,046	788,924	1,111,165	868,000	868,000	
Programs, Member of Collaborative	66,000	68,000	0	0	0	
SPECIAL EDUCATION TOTAL	6,000,858	5,907,993	6,275,690	6,356,531	6,356,531	
GRAND TOTAL OPERATING BUDGET	19,401,863	19,781,258	20,405,986	20,820,874	20,820,874	2.03%

FISCAL YEAR 2020 302 Algonquin Regional High School	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REQUEST	FY 2020 REQUEST	BOS/ADV RECOMM	Percent Inc./Decr.
REGULAR DAY PROGRAMS						
Administration	615,887	628,305	663,443	688,349	688,349	
Instruction	10,600,887	10,582,115	11,509,251	11,440,824	11,440,824	
Other Student Services	1,889,703	1,902,072	2,003,707	2,029,191	2,029,191	
Operation and Maintenance Buildings	1,795,817	1,667,507	1,702,050	1,736,088	1,736,088	
Fixed Charges	3,390,748	3,686,120	3,620,778	3,875,748	3,875,748	
New Equipment	97,410	110,200	155,200	26,000	26,000	
Tuition, Other Public Schools	290,000	290,000	290,000	290,000	290,000	
Contractual Obligation	0	539,722	0	0	0	
REGULAR DAY PROGRAMS TOTAL	18,680,452	19,406,041	19,944,429	20,086,200	20,086,200	
SPECIAL EDUCATION PROGRAMS						
Administration	9,300	9,300	9,300	16,800	16,800	
Instruction	2,100,965	2,154,530	2,271,114	2,504,494	2,504,494	
Other Student Services	221,489	251,280	251,280	253,780	253,780	
Operation and Maintenance Buildings	2,000	2,000	2,000	2,000	2,000	
Fixed Charges	0	1,595	1,595	1,595	1,595	
Programs, Other Systems in Massachusetts	410,924	429,035	479,180	840,979	840,979	
Programs, Member of Collaborative	62,795	50,685	124,060	69,600	69,600	
SPECIAL EDUCATION TOTAL	2,807,473	2,898,425	3,138,529	3,689,248	3,689,248	
GRAND TOTAL OPERATING BUDGET	21,487,925	22,304,466	23,082,958	23,775,448	23,775,448	3.0%
FISCAL YEAR 2020 Southborough Assessment			NON-EXEMPT	EXEMPT	TOTAL	Percent Inc./Decr.
			7,631,929	421,058	8,052,987	-0.46%

FISCAL YEAR 2020 304 Assabet Valley Regional Technical H.S.	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT INC./DECR.
Southborough Operating Assessment	201,183	330,064	296,635	329,255	293,357	
Renovation Project - Capital Assessment	3,967	0	39,981	38,417	37,405	
SOUTHBOROUGH ASSESSMENT	205,150	330,064	336,616	367,672	330,762	-10.04%

FISCAL YEAR 2020 305 Norfolk County Agr.	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 REQUEST	PERCENT (+) or (-)
56720-56720 Norfolk Assessment	0	0	0	0	0	0.00%
Total NORFOLK ASSESSMENT Budget	0	0	0	0	0	-100.00%

Glossary of Terms

All terms are as defined by Massachusetts Department of Revenue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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