

Town of Hubbardston



Town Administrator's Proposed FY20 Operating and Capital Budget

Ryan M. McLane
Town Administrator

February 19, 2019



Table of Contents

Introduction	3
Community Profile	5
Budget Planning Calendar	6
Budget Goals	7
Organizational Chart	8
TA Budget Message	9
Executive Summaries	13
Employee Totals by Department	16
Department Summaries	17
Capital Budget	20
Debt Service	22
Town Reserves	23
Updated Financial Forecast	24
What's Next	25
Budget Summary Chart	26
Line-Item Budget	27



Introduction

A Resident's Guide to the Budget

Welcome! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community. The Town Administrator's Recommended FY20 Budget & Capital Plan is much more than just a collection of numbers; it's a reflection of Hubbardston values, priorities, and goals. The budget document serves as a policy document, a financial guide, and a communications device to its residents. To this end, it is designed to be as user friendly as possible. This section of the Town Administrator's Recommended FY20 Budget & Capital Plan was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Hubbardston.

The Budget Process

The Town of Hubbardston is governed by the Town Charter by which a popularly elected, five-member Board of Selectmen appoints a professional administrator to manage the daily operation of the Town. The Town's legislative body is an Open Town Meeting in which any registered voter may partake and vote.

In accordance with the Town Charter and bylaws, the Town Administrator must annually submit a budget to the Board of Selectmen 90 days prior to the Annual Town Meeting. The Board of Selectmen and Finance Committee review the annual budget February through April and submit their recommendations. Town Meeting then votes to adopt both the operating and capital budgets.

It is important to note that the financial and budgetary information presented in the annual budget are projections and are subject to change prior to Town Meeting.

For prior year budgets and plans, plus additional financial documents please visit <https://www.hubbardstonma.us/town-administrator/pages/budget-and-finance>.

For more detailed information on the budget calendar, please refer to the budget calendar, goals and executive summary sections of this document.

How to Read This Budget

The introductory sections of this budget document orient the reader by describing the community, outlining the Hubbardston budget process, stating the FY20 budget goals and reviewing the town's organizational structure. The introductory sections conclude with a budget message from the Town Administrator summarizing key points of emphasis for the overall budget proposal.

Next this document describes the budget at the executive level, breaking expenditures into town, school, indirect and debt costs. In order to better describe the budget's impact on town functions, employee total changes are detailed, followed by a specific look at department-level recommendations. Although the budget is shown entirely in the final pages of this document at the "line-item level," these summaries allow leaders to see detailed explanations of proposed changes.

Individual aspects of the proposed budget follow the department-level analysis. The Capital Budget describes proposed vehicle and infrastructure improvements. The "Debt Service" section details current borrowing levels contained in the proposed budget. And the "Town Reserves" section outlines the current state of Hubbardston's rainy-day funds and compares them to policy.

The final budget sections describe the future. Today's decisions have impacts on later budgets. The town maintains a financial forecast in order to help predicate these potential changes. The updated financial forecast puts the proposed FY20 budget in future context. The "What's Next" section briefly discusses the remainder of the FY20 budget process. While this budget document serves as the foundation for the FY20 budget, many decisions remain to include recommendations by the Board of Selectmen and the Finance Committee. This "What's Next" section offers suggestions on how to address the coming changes to present a balanced budget to Town Meeting voters.



Community Profile

The Town of Hubbardston is located geographically approximately 17 miles to the northwest of Worcester, in Worcester County. Hubbardston is bounded on the northwest by Phillipston and Templeton; on the northeast by Gardner and Westminster; on the southeast by Princeton and Rutland; and on the southwest by Barre.

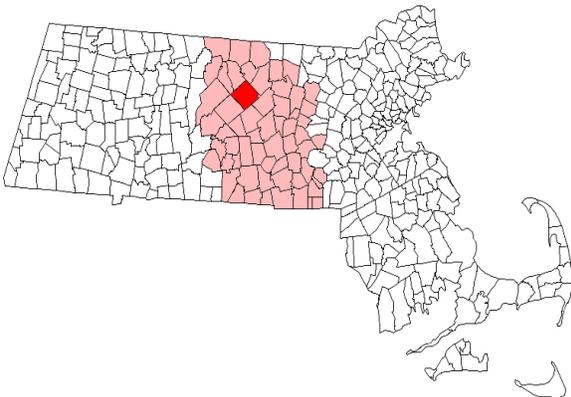
The town is home to more than 4,400 residents living in rural community of 42 square miles, 2.19% of which is water. The Town was incorporated in 1767.

Hubbardston's quality of life is enhanced by its open space, recreational opportunities, special events and commitment to volunteerism. Although its history is very important to the town, so too is its commitment to responsible growth.

Hubbardston provides a broad range of general government services including police and fire protection; public works; parks and recreation; a senior center; and a library. For the education of its students Hubbardston is a part of the Montachusett Regional Vocational Technical School region and the Quabbin Regional School District comprised of Hubbardston, Barre, Hardwick, New Braintree and Oakham.

For more information on Hubbardston, visit the [official town Web site](#).

Incorporated:	1767
Land Area:	42 square miles
Elevation:	993 feet
Public Roads:	85.96
Population:	4464
County:	Worcester
Government:	Open Town Meeting
FY19 Tax Rate:	15.22
Median Home Value:	\$257,471
Average Tax Bill:	\$,3919
Town Charter and Bylaws	





FY20 Budget Planning Calendar

<u>Date</u>	<u>Required Action Item</u>
September 1	Departments/Boards submit all capital items
October 1	Budget Planning Calendar Finalized
October 15	Select Board/Finance Committee establish FY20 Goals
November 13	Town Administrator estimates FY20 revenue
November 26	Budget requests sent to Departments/Committees
December 10	Presentation of 5-Year Financial Forecast
December 20	Departments submit FY20 budget requests
January 21	5-Year Capital Plan presented to Select Board
February 04	Selectmen Open the Warrant/ Set Article Deadline
February 19	Budget forwarded to the Finance Committee
February 19	Town Administrator Presents Recommended Budget
-----Finance Committee Departments Meetings-----	
April 1	Warrant Closed (Article Deadline)
April 16	Public Budget Hearing
April 29	Budget/Warrant Vote
May 13	Warrant Finalized / Selectmen Sign Warrant
June 4	Town Meeting
June 11	Town Election



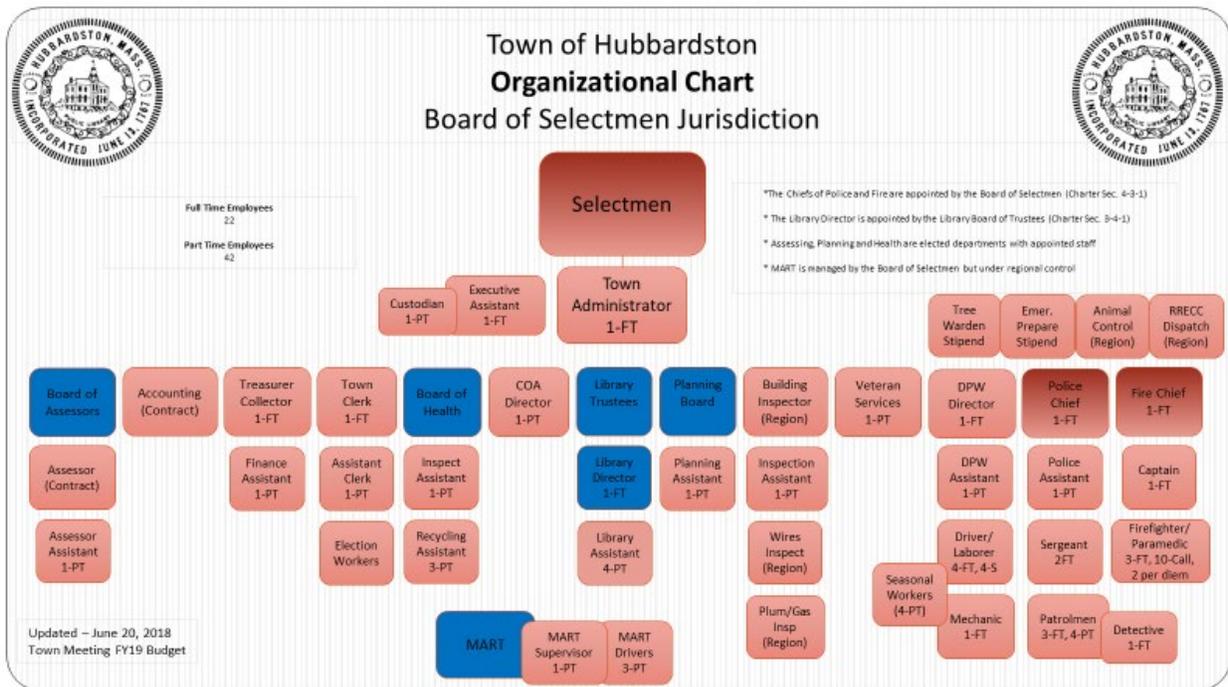
Budget Goals

The Board of Selectmen and Finance Committee agreed on several goals in the fall of 2018 to shape the FY20 budget process. Those stated goals were as follows:

- 1.) Address the structural deficit in the operating budget as shown in the town's [five-year financial forecast](#) by controlling costs and looking for efficiencies in regionalization and contractual relationships. Any line item not level-funded must include an explanation from the department or the Town Administrator.
- 2.) Implement adherence to published [financial management policies](#) over the next five years. These policies include:
 - a. Stabilization maintain 5% of operating budget
 - b. Capital Stabilization maintain 1% of operating budget
 - c. Free Cash generate 5% of operating budget annually
 - d. Revenue projections 90% of actual
 - e. Capital Expenditure 6% of operating budget annually
 - f. Operating Debt 3% of operating budget annually
 - g. Annual Town Reserves 10% of operating budget



Organizational Chart



Seasonal Workers (4-PT)

Updated – June 20, 2018
Town Meeting FY19 Budget

*The Chiefs of Police and Fire are appointed by the Board of Selectmen (Charter Sec. 4-3-1)
 * The Library Director is appointed by the Library Board of Trustees (Charter Sec. 3-4-1)
 * Assessing, Planning and Health are elected departments with appointed staff
 * MART is managed by the Board of Selectmen but under regional control



Town Administrator
7 MAIN STREET, Unit #3
HUBBARDSTON, MASSACHUSETTS 01452
(978) 928-1400 x 201 FAX (978) 928-3392

To: The Hubbardston Board of Selectmen and Finance Committee
From: Ryan M. McLane
Town Administrator
Date: February 19, 2019
Subject: FY20 Town Administrator's Budget Message

I hereby submit the FY20 Town Administrator's Proposed Operating and Capital Budget. These recommendations are balanced, starting a five-year campaign to align our budgetary values with best-practice financial policies approved in FY19. Although this budget attacks the operating budget's structural deficit by controlling growth, it also makes sound investments to improve resident services. I am proposing a budget that:

- Meets the Board of Selectmen and Finance Committee's goals of only proposing necessary or impactful budget increases
- Increases the ability of our public safety and public works departments to provide high-quality services to the residents of Hubbardston
- Meets several financial policy goals to include reducing the reliance on one-time revenues, meeting financial indicators for budget stability and continuing to invest more than 6% in capital assets

Despite these successes, the operating budget's structural deficit necessitates difficult conversations. This proposed budget does not have the type of resilience that can overcome large unexpected increases in fixed-cost services like health insurance, educational spending and large debt purchases. We will continue to fight year-to-year to improve the town's financial resilience; however, there are scenarios and emergencies that would require either additional revenues or massive service cuts.

Overall, this budget includes a 2.7% operating budget increase with \$263,000 spent to fund important capital expenditures. This proposal uses less free cash for operating expenses than the FY19 budget and represents a full percentage point reduction in expenditures. It also relies heavily

on financial policies established in FY19. These policies will allow town officials to better plan and fund large initiatives and projects that ready Hubbardston for the next decade.

Revenue Discussion

This proposed budget relies on five sources of revenue. Each revenue source is explained below:

Tax Levy – The primary driver of this proposed budget is property taxes. This budget recommends taxing to the capacity allowed by proposition 2½. The capital outlay passed in the FY19 budget for the library roof will not be included in the FY20 levy meaning a small tax break for residents when comparing the years.

New Growth – The new growth number in this budget is a direct recommendation from our assessing team. It includes 40,000 in property tax growth and half of the tax agreement signed between the town and Borrego Solar for the new solar field on Williamsville Road. The other half of the tax agreement growth may come on line by the time the FY20 tax rate is certified.

Local Receipts – Policies adopted in FY19 recommend projecting local receipts at 90 percent of the prior year's actual. This policy goal enables budget flexibility and protects against shortfalls. The FY19 budget projected local receipts at 100 percent of prior-year actuals. This budget recommends projecting revenues at 97% of FY18 actuals, moving our revenue projection closer to policy. The goal is to estimate local receipts at 90% in 5 years.

State Aid – This projection comes from the Governor's budget. Hubbardston typically gets a small increase in state aid in the adopted budget, but this cannot be guaranteed. This year's state aid increase is comparable to last year's at slightly more than 4.5%.

Free Cash – This budget includes free cash usage for two purposes. First, free cash helps fund the operating budget. Although this is against best practice and town policy, recent reliance on free cash means we must slowly wean usage in order to not strangle the operating budget. In FY19, the budget included \$133k in free cash for the operating budget. This recommendation includes \$100k with the goal of not using free cash for operating expenses within two years. The second purpose for free cash in this budget is to fund capital expenses.

Any revenue discussion must conclude with a recommendation for additional revenues realized before Annual Town Meeting. If revenue projections increase or expenditures decrease before Annual Town Meeting, it is my recommendation that we first reduce free cash for operating expenses, then continue to move our local receipt projections closer to policy.

Expenditure Discussions

The following are important expenditure highlights:

- Obligations to our students are a top priority in this budget. This recommendation includes a researched estimate for Monty Tech and a more than 4% increase in the QRSD assessment. We will not know the QRSD assessment until April. If the projections come in higher than 4%, large changes will be needed to accommodate the increase.
- Significant savings were realized in our retirement, dispatch, veteran services and health insurance line items. While these reductions allow us to focus assets elsewhere and control long-term-budget growth, they should not be expected year after year.
- Careful attention was paid in this budget to fund the town's most important operating budget expense – its employees. Every union contract is settled through the start of FY22 and this budget continues to encourage wage parity for non-union staff.
- This budget addresses important issues for our public safety departments. First, increases for the police department attack a structural deficit in the budget that causes continued overruns of the appropriated wages line item. Second, the budget recommends enough appropriation to make fire service increases permanent. And finally, this budget increases the public works budget in order to improve road maintenance capacity.
- This budget continues to engage a regional economic development coordinator. A state grant received by the town of Hardwick funded the first year of this position and enough of the grant remains to fund most of a second year. For a small investment of \$3,000, Hubbardston can continue this position for more robust economic development planning.

Capital Improvement Plan

This proposed budget funds the first year of the new FY20-24 Capital Plan. The first year of the plan will be the most expensive, addressing needs neglected in past years due to necessary, but expensive investments in infrastructure. By fully funding the FY20 Capital Plan, the town can clear room in the coming years to continue to work on road and infrastructure improvements demanded by residents and vital to economic development.

Here are the items funded in the FY20 proposal:

- 1.) DPW Plow Truck
- 2.) Town computer replacements
- 3.) Library annex sky light and roof repairs
- 4.) Pavement roller and trailer
- 5.) New police cruiser
- 6.) New handguns for police personnel
- 7.) School capital to include new cafeteria equipment and a water pump replacement

I look forward to working with the newly revamped Capital Improvement Planning Committee (CIPC) to start address long-term capital planning that will allow for an automatic renewal of town assets using the minimum amount of resources.

Conclusions

This budget proposal is both balanced and impactful. It takes full advantage of continued revenue increases from the state, cost-reduction measures from town staff and regionalization efforts to control growth and invest in services. However, it must be noted that the budget still contains a structural deficit that should temper optimism.

It is important to recognize that creating a budget proposal is a team process. I would like to thank the staff for their dedicated service, helping to implement best practices and increase the information available to town leaders and residents. Our robust finance team worked diligently to improve efficiency and transparency. A special thanks is warranted to Sandy, Diane, Joyce, Laurie and Laurie. Similarly, Hubbardston management would not be possible without the help of residents volunteering their time. I would like to thank the Board of Selectmen and the Finance Committee for their direction and careful attention.

Please do not hesitate to contact me if you have any questions. I look forward to helping provide a final recommendation to Town Meeting and working on the many initiatives that will make FY20 a great year for the Town of Hubbardston.

A handwritten signature in black ink, appearing to read "R. M. McLane". The signature is stylized with a large, looped "R" and "M".

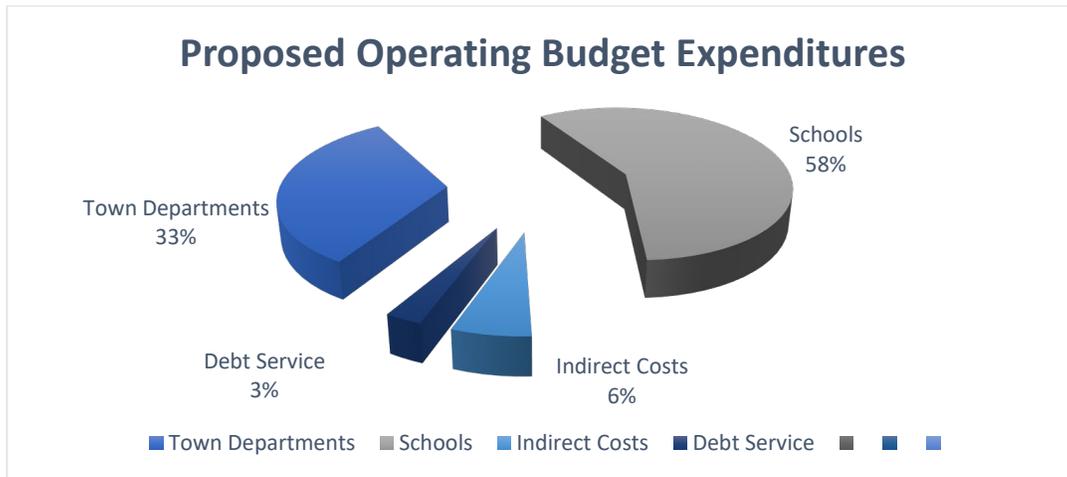
Ryan M. McLane
Town Administrator



Executive Budget Summary

Overall Budget

The FY20 Town Administrator's Recommended Budget totals \$9,268,922. This budget is balanced and meets the stated goals of the Board of Selectmen and Finance Committee. It represents a 2.71% increase over the \$9,023,955 appropriated in FY19. An additional sum of \$263,000 is recommended in this budget for capital and \$21,000 for warrant article appropriations. Overall, the budget is a growth-controlling proposal that meets town policy guidelines and increases services to residents.



Town Departments

The FY20 Town Administrator's Proposed Budget for town departments totals \$3,037,357. This is an 1.97% increase over FY19. This total includes addressing the structural deficit in the police department budget, fully funding the additional paramedic/firefighter and funding the FY20-22 Fire Union contract. The proposal also recommends additional road maintenance funds and annual increases for all employees to include moving most non-union employees to the FY20 Wage Plan.

School Departments

The FY20 Town Administrator's Proposed Budget totals \$5,363,178 for Hubbardston schools. This includes QRSD debt. This is a 3.33 percent increase over the FY19 approved budget. While confidence is high for the Montachusett Regional Vocational Technical High School request, the Quabbin Regional School District is yet to approve their budget. The placeholder in this budget represents a more than 4% increase over the FY19 appropriation.

Insurance and Indirect Costs

The sum of \$589,316 is recommended for insurance and indirect costs in FY20. This recommendation is a .04% increase over the FY19 approved budget. Indirect costs, mainly retirement, health insurance and town insurance remained relatively level-funded, affording the opportunity to decrease overall budget growth.

Debt Service

The sum of \$279,071 is recommended for debt service in FY20. This is 2.86% increase over last year's spending and represents 3.01% of the total operating budget. This meets the financial policy of 2-5% annual debt service expenditure. The total debt service for the town represents 3.35% of the operating budget when school debt is included.

Capital Improvement Program

Capital expenditures recommended in FY20 total \$573,181. This includes \$310,181 in existing school and town debt and \$263,000 in pay-as-you-go expenditures. This year's recommendation aligns with the newly completed FY20-24 Capital Improvement Plan and is a consensus of department requests by priority. A summary of proposed capital expenditures can be found in the capital budget section of this document.

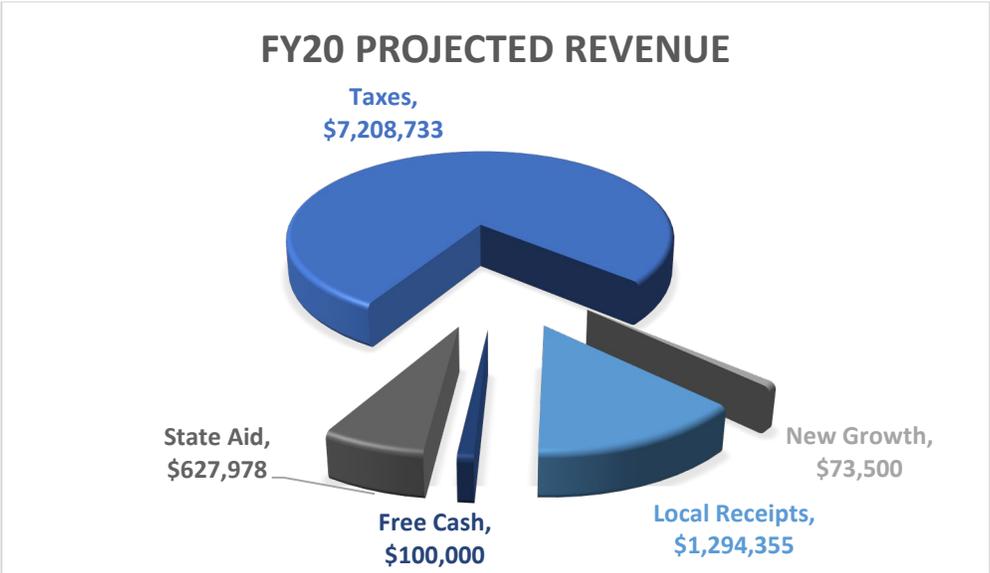
Warrant Articles

At the time of this budget's publishing, only two known warrant articles exist excluding the FY20 Capital Plan. These articles include an annual request of \$15,000 for the Senior Tax Work-Off Program and \$6,000 for cemetery maintenance equipment. The total expected appropriation for FY20 warrant articles is \$21,000.

Revenues

This proposed budget projects \$9,269,566 in available FY20 revenue. This figure does not include potential Community Preservation Act monies or other revenues besides property taxes, new growth, state aid, local receipts and free cash. The projection includes \$7,208,733 in property taxes, \$73,500 in new growth, \$1,294,355 in local receipts and \$627,978 in state aid. The recommended budget also includes a total of \$100,000 in free cash to supplement the operating budget.

Taxes	\$	7,208,733
New Growth	\$	73,500
Local Receipts	\$	1,294,355
Free Cash	\$	100,000
State Aid	\$	627,978



Property Taxes – There is an increase of 2.5% proposed for the property tax levy. This proposal recommends limiting excess levy capacity, but does not recommend exceeding the allowed 2.5% increase in property taxes.

State Aid – The Governor’s FY20 budget includes \$627,978 in state aid for Hubbardston. This is a 4.79% increase from FY19. Traditionally, the house and senate make small increases in state aid before the final state budget is passed; however, this budget does not include a recommendation to exceed the Governor’s projected total.

Local Revenues – Local revenues are projected at \$1,294,355 for FY20. This is a 3% decrease from FY18 actuals and a 2.79% decrease from FY19 projections. While local revenues met expectation in FY18, the town’s financial policies recommended projecting revenue at 90 percent of the prior year’s actuals. This budget recommends projecting local revenues at 97% to move closer to the recommended policy while still allowing for minimal services growth. The overall goal is to continue to reduce local receipt projections in order to create a stable and conservative annual budget.

Free Cash – The Department of Revenue certified Hubbardston’s Free Cash at \$401,503 at the close of 2019. This budget recommends using \$100,000 in free cash to fund operating expenses. Although best practice and town policy recommend not using free cash for operating expenses, this recommendation is a decrease of 25% of free cash reliance, moving the budget closer to financial policy while maintaining minimal services growth. The overall goal is to remove the town’s reliance on free cash for the operating budget by FY22.

		Revenue Lookback			
State Aid Total	% Increase		Local Receipts		
\$ 627,988	4.79%	FY20	\$ 1,294,354	-2.11%	
\$ 599,275	4.27%	FY19	\$ 1,322,200	-0.91%	
\$ 574,717	10.15%	FY18	\$ 1,334,386	-4.93%	
\$ 521,751	3.59%	FY17	\$ 1,403,590	2.09%	
\$ 503,667	5.92%	FY16	\$ 1,374,900	0.56%	
\$ 475,497	6.31%	FY15	\$ 1,367,204	4.40%	
\$ 447,284		FY14	\$ 1,309,592		



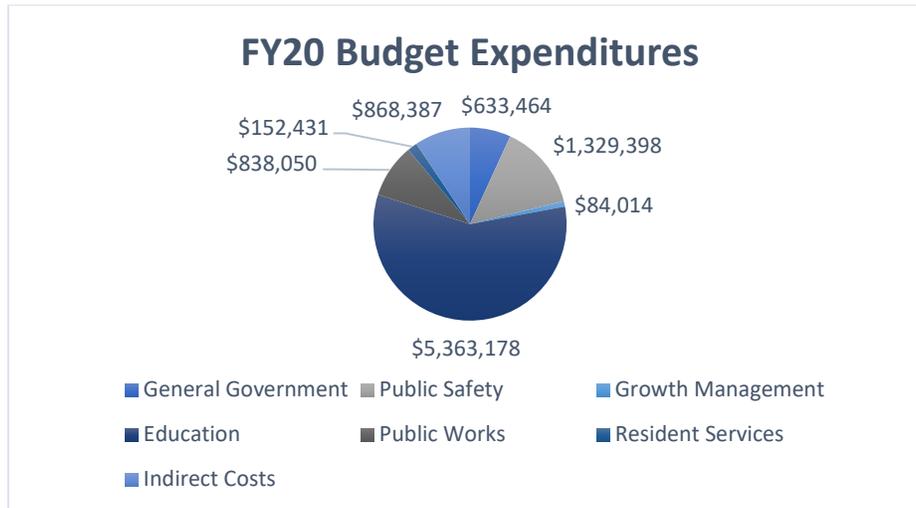
Employees by Department

An important consideration in any budget is employee count totals. Understanding how a proposed budget impacts employees levels is important considering government is a “people business.” The following chart represents full-time employee equivalents (FTE) by department and recommended changes to those totals. It is important to include this information in the budget in order to inform decision makers and residents about the budget’s largest driver of long-term cost growth.

Department	FY19 FTEs	Employees	FY20 Change	Explanation
Executive	2.49	3	-0.06	Reduction in custodial hours (2)
Assessors	0.46	1	-0.06	Reduction in public hours (2)
Accounting	0.00	0	0.00	Contract
Treasurer	1.54	2	0.00	
Town Clerk	0.94	2	0.00	
Health/ConCom	0.46	1	-0.03	Reduction in hours (1)
COA	0.51	1	-0.11	Reduction in hours (4)
Library	1.03	5	0.00	
Planning	0.43	1	-0.03	Reduction in hours (1)
Building	0.54	1	-0.03	Reduction in hours (1)
Veterans	0.11	1	0.00	
DPW	7.40	7	-0.03	Reduction in admin hours (1)
Police	8.54	8	-0.03	Reduction in admin hours (1)
Fire	5.71	5	0.00	
	30.17	38	-0.37	
				** This chart assumes a 35 hour work week. The Town Administrator, police, fire and DPW employees all work 40 hours.
Stipend, Seasonal, Reserve and On-Call				
Police		Reserve (4)		
Fire		On Call (10)		
Fire		Per Diem (2)		
Senior workoff		10		
Seasonal DPW		4		
Election worker		11		3-4 called in for Presidential Elections
Tree Warden		1		
Emergency Management		1		
MART		4		Supervisor, three drivers
Assessor		Contract		
Animal Control		Contract		
Inspectors		Contract		
Accounting		Contract		
Dispatch		Regional		
Recycling		3		Supervisor, two employees



Department Summaries



General Government

This budget recommends a 0.91% increase in general government expenses. Budget highlights include seven pay-plan changes for administrative staff, increased information technology expenses for necessary software upgrades and a net reduction in contractual expenses due to savings with accounting, copying and telephone contracts. Controls on the town legal budget also resulted in the first level-funding of the legal services line item in several years.

General Government	FY17	FY18	FY19	FY20	% Increase
Executive	\$ 116,036	\$ 117,677	\$ 131,425	\$ 138,096	5.08%
Town Clerk	\$ 54,306	\$ 49,994	\$ 59,480	\$ 55,212	-7.18%
Accounting	\$ 50,700	\$ 59,700	\$ 61,200	\$ 57,500	-6.05%
Assessors	\$ 85,248	\$ 87,444	\$ 83,740	\$ 84,283	0.65%
Treasurer/Collector	\$ 91,490	\$ 83,367	\$ 96,770	\$ 101,571	4.96%
Legal Services	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
Conservation	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,172	0.00%
Operational Support	\$ 106,500	\$ 111,500	\$ 117,000	\$ 118,655	1.41%
Other	\$ 36,975	\$ 36,975	\$ 36,975	\$ 36,975	0.00%
Total	\$ 577,427	\$ 587,829	\$ 627,762	\$ 633,464	0.91%

Public Safety

This budget recommends a 4.28% increase in public safety expenses. Budget highlights include attacking the structural deficit in the police department budget, fully funding the additional firefighter/paramedic (partially appropriated in FY19) and fully funding the first year of a new three year collective bargaining agreement with the firefighter union. Finally, this budget is assisted by a

reduction in assessment from the Rutland Regional Dispatch Control Center resulting from the regional expansion to include Warren.

Public Safety	FY17	FY18	FY19	FY20	% Increase
Police	\$ 531,351	\$ 583,395	\$ 609,140	\$ 647,121	6.24%
Fire	NA	NA	\$ 514,700	\$ 537,078	4.35%
Other	\$ 146,683	\$ 150,287	\$ 150,990	\$ 145,198	-3.84%
Total	NA	NA	\$ 1,274,830	\$ 1,329,398	4.28%

Growth Management

This budget recommends a 0.52% increase in growth management expenses. Budget highlights includes fully funding the regional building inspection agreement with Gardner, moving three non-union employees onto the FY20 pay plan and adding a stipend to continue funding the regional economic development coordinator position.

Growth Management	FY17	FY18	FY19	FY20	% Increase
Building	\$ 32,650	\$ 33,205	\$ 29,958	\$ 25,135	-16.10%
Planning	\$ 2,424	\$ 2,520	\$ 15,500	\$ 19,038	22.83%
Inspectional Services	\$ 23,327	\$ 23,794	\$ 26,575	\$ 28,298	6.48%
Health	\$ 11,543	\$ 11,543	\$ 11,543	\$ 11,543	0.00%
Total	\$ 69,944	\$ 71,062	\$ 83,576	\$ 84,014	0.52%

Education

This budget recommends a 3.44% increase in education expenses. Budget highlights include funding the Quabbin Regional School District with a 4% assessment increase based off a four-year projection and level-funding the Monty Tech assessment based on current enrollement. This budget, representing more than 59% of the total operating budget, will not become final until April and contains some risk of being underfunded.

Education	FY17	FY18	FY19	FY20	% Increase
QRSD	\$ 4,276,871	\$ 4,323,137	\$ 4,493,506	\$ 4,673,246	4.00%
Monty Tech	\$ 610,127	\$ 665,844	\$ 658,822	\$ 658,822	0.00%
Debt	\$ 35,783	\$ 31,896	\$ 32,515	\$ 31,110	-4.32%
Total	\$ 4,944,759	\$ 5,020,877	\$ 5,184,843	\$ 5,363,178	3.44%

Public Works and Cemeteries

This budget recommends a 3.11% increase in department expenses. Budget highlights include funding additional culvert and road maintenance line items to help the DPW make smaller repairs before Chapter 90, state or federal monies become available. Additionally, the budget includes moving one employee onto the town pay plan and COLA adjustments for other DPW employees.

Public Works	FY17	FY18	FY19	FY20	% Increase
Wages	\$ 313,469	\$ 311,651	\$ 331,735	\$ 341,818	3.04%
Expenses	\$ 443,106	\$ 447,467	\$ 472,900	\$ 488,050	3.20%
Cemetery	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	0.00%
Tree Warden	\$ 4,806	\$ 5,806	\$ 5,845	\$ 5,882	0.63%
Total	\$ 763,681	\$ 767,224	\$ 812,780	\$ 838,050	3.11%

Resident Services

This budget recommends a 15.21% decrease in residential services expenses. Budget highlights includes moving five employees onto the town's pay plan in addition to a COLA raise for the Library Director. The recommendation also includes a 46% reduction in the veteran services line item due to a multi-year analysis that indicates less financial need. Our regional shared services agreement for veteran services includes a focus on outreach. This, in addition to the Massachusetts State Law that requires all veterans in need will be granted Chapter 115 assistance assures residents, despite this increase, that Hubbardston will continue to meet the needs of its veterans regardless of this reduction. This budget also includes a modest increase for the Memorial Day Parade Committee to help with the honoring of our veterans.

Resident Services	FY17	FY18	FY19	FY20	% Increase
Council on Aging	\$ 10,609	\$ 10,769	\$ 18,765	\$ 19,262	2.65%
Veterans	\$ 47,293	\$ 67,293	\$ 73,950	\$ 44,050	-40.43%
Library	\$ 72,650	\$ 76,104	\$ 81,208	\$ 82,769	1.92%
Commissions	\$ 1,650	\$ 1,650	\$ 1,750	\$ 1,750	0.00%
Celebrations	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500	50.00%
Parks	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	0.00%
Total	\$ 136,302	\$ 159,916	\$ 179,773	\$ 152,431	-15.21%

Indirect Costs

This budget recommends a 2.86% increase in debt service and a 0.04% increase in indirect costs for a total increase of .93% in this budget category. This debt level represents 3.01% of the total operating budget (and 3.35% when you include school debt), well within the town's financial policies. The debt service includes fully funding the new fire truck and dump truck appropriated in 2017. Although there is a small increase in insurance (and indirect costs), large percent increases were avoided with a reduction in the Worcester Regional Retirement System assessment and a level funding of the town health insurance line item.

Unclassified	FY17	FY18	FY19	FY20	% Increase
Debt Service	\$ 228,950	\$ 227,650	\$ 271,305	\$ 279,071	2.86%
Indirect Costs	\$ 523,782	\$ 602,241	\$ 589,087	\$ 589,316	0.04%
Total	\$ 752,732	\$ 829,891	\$ 860,392	\$ 868,387	0.93%



Capital Budget

This year Hubbardston invested in a [revamped capital plan](#), culminating in a [complete five year capital projection](#). This is a fluid document and subject to change, but serves as a foundation for the newly initiated Capital Improvement Planning Committee.

Town policy recommends a 6% investment in capital annually. This number includes existing capital (debt), school capital (new project and previous debt) and recommended purchases for the coming fiscal year. This proposed budget recommends an aggressive 6.18% expenditure in FY20, a total of \$573,181 to include \$263,000 in new purchases.

To fund the proposed FY20 Capital Projects, this budget is recommending using \$58,190 from the capital stabilization fund and \$204,810 from unappropriated free cash. This maintains the town policy of 1% remaining in capital stabilization fund and allows for a remaining balance in free cash for use in FY21.

Proj #	Project Title	FY2020	FY2021	FY2022	FY2023	FY2024
DPW10	Mini Excavator					\$ 45,000
DPW12	Asphalt Hotbox		\$ 45,000			
DPW13	Pavement Roller with Trailer	\$ 35,000				
DPW16	Dump Truck with Plow	\$ 95,000				
DPW17	Dump Truck with Plow		\$ 100,000			
DPW21	Dump Truck with Plow					\$ 200,000
DPW27	DPW septic system replacement					\$ 40,000
DPW28	Additional Road Repair			\$ 100,000	\$ 100,000	\$ 100,000
DPW3	Exhaust Mitigation System (DPW)			\$ 26,000		
DPW4	DPW Garage Roof				\$ 100,000	
DPW9	Ford F450 with Plow (Director Vehicle)					\$ 60,000
FD1	Firefighter Turnout Gear			\$ 17,000		
FD2	FD Portable Radios		\$ 10,000			
FD3	FD Radio Pagers		\$ 8,000			
FD5	Utility Pick Up Truck			\$ 27,000		
FD6	Emergency Response Truck (Fire Chief)		\$ 42,000			
FD8	Fire Station One Roof					\$ 28,000
LIB3	Windows and Boiler Replacement			\$ 18,000		\$ 47,000
LIB4	Basement Flooring Replacement				\$ 20,000	
LIB5	Repair library skylight/roof (annex)	\$ 11,000				
PD1	Vehicle camera and storage server		\$ 10,000	\$ 5,000		
PD4	Handguns	\$ 3,000				
PD5	Police Cruiser (cycle)	\$ 46,000		\$ 50,000		\$ 55,000
SCH2	Center School Cafeteria Equipment	\$ 25,000				
SCH4	Center School Roof					\$1,500,000
SCH7	School Water Pump Booster System	\$ 18,000				
TA1	Town Office IT Hardware and Software	\$ 30,000	\$ 30,000			
	TOTAL	\$ 263,000	\$ 245,000	\$ 243,000	\$ 220,000	\$2,075,000
	% Operating Budget	6.18%				

While the previous chart identifies expenditures included in the FY20 Proposed Budget, the town continues to aggressively seek outside funding for major capital improvement projects to include, roads, bridges and other important infrastructure. The following outlines the remainder of the five-year capital plan not impacting the FY20 budget.

DPW	Culvert Replacement	\$ 100,000					DER and MVP Grants
DPW25	Chapter 90 Road Repair	\$ 356,673	\$ 356,673	\$ 356,673	\$ 356,673	\$ 356,673	Chp 90
DPW29	Route 68 North Reconstruction Project	\$4,044,376					STIP
DPW30	Reconstruct Flagg Road (MassWorks)		\$1,000,000				MassWorks STRAP
DPW31	Williamsville Road Repair					\$1,000,000	MassWorks STRAP
DPW32	Route 62 Bridge Repair (Ware River)		\$2,263,642				STIP
DPW33	Evergreen Road Bridge (Mason Brook)	\$2,281,402					STIP
DPW34	Williamsville Road Bridge (Burnshirt)				\$ 884,240		STIP
LIB2	Assess and repair Library foundation	\$ 10,000					CPA
FD7	Engine 3 Deck Gun	\$ 7,000					FD vehicle replacement account
PD2	Replace four AEDs	\$ 8,000					Holden Hospital Account
TA2	Upgrade department software	\$ 28,000					Community Compact IT Grant
TA3	Enact document management system	\$ 40,000					CPA funds, Community Compact Grant
TCC1	Extension of Williamsville Sidewalk					\$ 150,000	Complete Streets
TCC2	Brigham Street Sidewalk				\$ 250,000		Complete Streets
TCC3	High Street Sidewalk	\$ 175,000		\$ 400,000			Complete Streets
TCC4	Pedestrian Lighting on Main Street		\$ 50,000	\$ 50,000	\$ 25,000		Complete Streets
TCC5	Rainbow's End Playground			\$ 100,000			CPA funds, Private Fundraising
		\$7,446,452	\$3,955,315	\$1,204,673	\$1,755,913	\$5,136,673	



Debt Service

Town policy requires responsibly addressing capital needs and providing flexibility in current and future operating budgets by maintaining debt. This budget recommends a total debt service of \$310,181 or 3.35% of the total operating budget. This falls within the town's debt management policy (2-5% annually). This recommended figure includes municipal and school capital and includes the continued funding of the new fire truck and plow truck appropriated in FY18.

Town of Hubbardston						
Outstanding Debt						
<u>MUNICIPAL</u>		FY2020	FY2021	FY 2022	FY 2023	FY 2024
Short Term Debt		\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Long Term Debt						
Road Project (3/25/15)		\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	
\$1.3 million		\$ 19,800.00	\$ 14,850.00	\$ 9,000.00	\$ 4,950.00	
Dump Truck (3/25/15)		\$ 15,000.00	\$ 15,000.00			
\$135K		\$ 1,800.00	\$ 1,350.00			
Dump Truck (6/18)/Fire Engine 6/17		\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
\$600k		\$ 15,321.43	\$ 28,167.86	\$ 22,000.00	\$ 19,250.00	\$ 16,500.00
Police Cruiser (3/25/15)		\$ 5,000.00	-			
\$25K		\$ 150.00	-			
Municipal Total		\$ 279,071.43	\$ 281,867.86	\$ 253,500.00	\$ 246,700.00	\$ 74,000.00
<u>SCHOOLS</u>						
Green Repair		\$ 31,110.00	\$ 29,363.00	\$ 28,623.00	\$ 28,130.00	\$ 27,636.00
	Total	\$ 31,110.00	\$ 29,363.00	\$ 28,623.00	\$ 28,130.00	\$ 27,636.00
	Grand Total	\$ 310,181.43	\$ 311,230.86	\$ 282,123.00	\$ 274,830.00	\$ 101,636.00
Operating Budget		\$ 9,268,922.16	\$ 9,546,989.82	\$ 9,833,399.52	\$ 10,128,401.50	\$ 10,432,253.55
Debt as %		3.35%	3.26%	2.87%	2.71%	0.97%



Town Reserves

Town [Financial Management Policies](#) published in 2018 identified an emphasis on financial reserves to help the Town stabilize finances and maintain operations during difficult economic periods. Additionally, strong reserve policies allow town leaders to plan for long-term sustainability by directing resources with a 5-10-year projection. The following is a snap shot of the town’s financial reserves based on the recommendations made in this budget.

	FY16	FY17	FY18	FY19	Proposed FY20
Operating Budget	\$ 7,923,103	\$ 8,459,842	\$ 8,712,866	\$ 9,023,955	\$ 9,268,922
Stabilization Fund (5%)	\$ 220,506	\$ 233,103	\$ 431,685	\$ 390,950	\$ 390,950
%	2.78%	2.76%	4.95%	4.33%	4.22%
Municipal Capital Stabilization Fund (1%)	\$ 346,745	\$ 351,122	\$ 135,229	\$ 158,190	\$ 100,000
%	4.38%	4.15%	1.55%	1.75%	1.08%
Free Cash (5%)	\$ 236,143	\$ 427,853	\$ 638,442	\$ 495,561	\$ 401,513
%	2.98%	5.06%	7.33%	5.49%	4.33%
Total	\$ 803,393.51	\$ 1,012,077.81	\$ 1,205,356.00	\$ 1,044,701.00	\$ 892,463.00
	10.14%	11.96%	13.83%	11.58%	9.63%

This proposed budget maintains all goals as outlined by town leaders and aligns with published financial policies. If additional revenues become available during this budget cycle, this budget recommends the following priorities:

- 1.) Further reduce free cash usage in the operating budget
- 2.) Contribute additional monies to the stabilization fund in order to reach the 5% goal ahead of the five-year projected schedule.
- 3.) Maintain a balance of \$100,000 in free cash after Town Meeting appropriation in order to ensure flexibility for the FY21 operating and capital budgets.
- 4.) Contribute additional monies to the capital stabilization fund in order to provide greater flexibility for the aggressive FY20-24 Capital Improvement Plan.



Updated Financial Forecast

Using one-time revenues and receiving higher than expected revenues from the state and new growth allowed this proposed budget to come in balanced despite predictions in the [FY20-24 Financial Forecast](#). This also depends on an accurate estimation of the QRSD budget to be determined in April.

However, the town continues to see a structural deficit moving forward. Even with a limited expense growth of 2.79%, town residents can expect deficits ranging from \$266k to \$782k over the next five years. Revenues must continue to beat projections and assessments must continue to come in lower than five year averages to maintain balanced budgets in the next five years.

In short, Hubbardston will continue to survive year-to-year all things remaining equal, but long term budget stability and growth will only be solved by substantial revenue increases.

Property Tax	FY2020	FY2021	FY2022	FY2023	FY2024
Prior Year Levy Limit	7,032,910	7,282,233	7,514,289	7,752,146	7,995,949
2 1/2% Increase	175,823	182,056	187,857	193,804	199,899
New Growth	73,500	50,000	50,000	50,000	50,000
Capital Exclusion	-	-	-	-	-
Debt Exclusions/Overlay	(35,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total	7,247,233	7,474,289	7,712,146	7,955,949	8,205,848
Revenue	FY2020	FY2021	FY2022	FY2022	FY2023
	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
Taxes	\$ 7,247,233	\$ 7,474,289	\$ 7,712,146	\$ 7,955,949	\$ 8,205,848
State Aid	\$ 627,967	\$ 644,271	\$ 657,156	\$ 670,299	\$ 683,705
Local Receipts	\$ 1,294,355	\$ 1,307,301	\$ 1,320,374	\$ 1,333,577	\$ 1,346,913
Free Cash/Other Available funds	\$ 100,000				
Total:	\$ 9,269,555	\$ 9,425,860	\$ 9,689,676	\$ 9,959,826	\$ 10,236,467
	FY2020	FY2021	FY2022	FY2022	FY2023
Revenue	\$ 9,269,555	\$ 9,425,860	\$ 9,689,676	\$ 9,959,826	\$ 10,236,467
Expense	\$ 9,268,921	\$ 9,692,705	\$ 10,099,283	\$ 10,533,172	\$ 11,019,463
	\$ 634	\$ (266,845)	\$ (409,608)	\$ (573,346)	\$ (782,997)



What's Next?

This proposed budget is balanced and maintains moderate resilience. It is also derived from solid estimates and known costs, meaning there is not much expectation for change. The primary concern with this proposed budget is the unknown assessment figure for the QRSD, the last piece of the FY20 puzzle. Once known, all identified expenditures will be finalized and ready for Finance Committee and Board of Selectmen recommendation.

If the QRSD exceeds the assessment expectation found in this budget, the following recommendations will be made to town officials in priority order:

- 1.) Adjust revenue projections (would no longer align with goals)
- 2.) Reduce department increases
- 3.) Reduce capital plan and consider additional free cash usage
- 4.) Consider an operational override

Additionally, it should be noted that in previous years, new growth and local aid numbers saw marginal increases as we approached Town Meeting. While not guaranteed, that knowledge does give this budget more resilience. There are no recommendations for further expenditure even with potential revenue increases. This is due to shortfalls identified in the financial forecast. Any potential revenue increases should be allocated in the following order.

- 1.) Reduce free cash for operating budget
- 2.) Reduce local receipts estimates closer to 90% of FY18 actuals
- 3.) Fund town reserves

Town of Hubbardston, Massachusetts
FY 2020 Operating and Capital Budget Summary

Revenue Source	Accounting	Administrator	Comments
Property Taxes	\$ 7,032,910	\$ 7,032,910	FY19 Tax Levy
Prop 2 1/2 Increase	\$ 175,823	\$ 175,823	Allowed by MGL
Add New Growth	\$ 63,500	\$ 73,500	Verified by Assessors 1/30/19
Less Snow & Ice Deficit	\$ -	\$ -	
Less Reserve for Abatement	\$ (35,000)	\$ (35,000)	
Net Property Tax Revenue	\$ 7,237,233	\$ 7,247,233	
Capital Offset (Free Cash)	\$ 100,000	\$ 100,000	
Total Receipts	\$ 612,022	\$ 637,989	House 1 (Jan 23, 2019)
Less offsets/Assessments	\$ (12,747)	\$ (10,011)	House 1 (Jan 23, 2019)
Projected Local Aid	\$ 599,275	\$ 627,978	
Projected Local Receipts	\$ 1,267,180	\$ 1,294,355	By Policy
Total Operating Revenues	\$ 9,203,688	\$ 9,269,566	
FY 2019 Budget	\$ 9,294,608	\$ 9,268,922	
Operating Surplus/(Shortfall)	\$ (90,921)	\$ 644	
Capital Budget Sources			
Unappropriated Free Cash	\$ 401,513	\$ 401,513	DOR Verified
Cash from Municipal Stabilization		\$ 58,190	
		\$ 459,703	
Free Cash Uses			
2020 Capital Budget	\$ -	\$ 263,000	Capital Plan
Free Cash for FY20 Budget		\$ 100,000	FY20 Budget Revenue
Senior Work Off		\$ 15,000	Warrant Article
Cemetery Machinery		\$ 5,000	Warrant Article
		\$ -	
Sub Total Capital and Warrants	\$ -	\$ 383,000	
Net Available Free Cash	\$ 401,513	\$ 76,703	

Account Number	Account Name	FY 2017 Approved	FY 2018 Approved	FY 2019 Approved	FY 2020 Requested	FY 2020 Administrator	Percent Increase	FY20 COMMENTS
GENERAL GOVERNMENT								
Executive								
001-122-5110-0001	Executive Assistant	\$24,977	\$25,477	\$32,825	\$32,825	\$34,636	5.52%	PP - E1
001-122-5700-0000	Select Board Expense	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	0.00%	
001-122-5700-0001	Binding of Records	\$0	\$0	\$1,000	\$100	\$100	-90.00%	Up to date on old bindings
001-122-5340-0000	Warrant Mailings			\$1,000	\$2,000	\$2,000	100.00%	Actual Cost
001-129-5110-0000	Town Administrator Salary	\$81,500	\$81,500	\$85,000	\$88,000	\$89,760	2.00%	6mo Increase, with COLA
001-129-5700-0000	Town Administrator Expense	\$1,559	\$2,700	\$3,600	\$3,600	\$3,600	0.00%	
	Total Executive	\$116,036	\$117,677	\$131,425	\$134,525	\$138,096	5.08%	
Town Clerk								
001-161-5110-0000	Town Clerk Salary	\$36,264	\$36,989	\$41,325	\$41,325	\$40,357	-2.34%	PP - H2
001-161-5190-0000	Town Clerk Certification	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	
001-161-5700-0000	Town Clerk Expenses	\$3,520	\$3,819	\$3,814	\$3,836	\$3,836	0.58%	Postage and Supplies
001-161-5110-0001	Asst Town Clerk Wages	\$2,750	\$2,805	\$2,635	\$2,635	\$2,573	-2.35%	PP - C1, 3 Hours
001-162-5700-0000	Elections & Registrations	\$10,335	\$4,935	\$10,260	\$7,000	\$7,000	-31.77%	2 elections (3 in FY19)
001-163-5110-0000	Board of Registrars Wages	\$437	\$446	\$446	\$446	\$446	0.00%	
	Total Town Clerk	\$54,306	\$49,994	\$59,480	\$56,242	\$55,212	-7.18%	
Accounting								
001-135-5300-0004	Town Accountant Services	\$35,000	\$35,000	\$42,000	\$48,000	\$37,800	-10.00%	New contract proposal
001-135-5420-0000	Town Accountant Expense	\$200	\$200	\$200	\$200	\$200	0.00%	
001-135-5300-0000	Annual Audit	\$15,500	\$18,500	\$19,000	\$19,000	\$19,500	2.63%	Requested by Department
	Total Accounting	\$50,700	\$59,700	\$61,200	\$67,200	\$57,500	-6%	
Assessors								
001-141-5110-0002	Assessing Assistant	\$19,434	\$19,830	\$14,040	\$14,040	\$13,083	-6.82%	PP - D1, 14 hours
001-141-5420-0000	Assessors' Expenses	\$5,814	\$5,814	\$6,000	\$10,000	\$6,000	0.00%	Requested by Assessors, removed by TA
NEW	Assessor Stipends	\$0	\$0	\$0	\$3,835	\$0		Requested by assessors, removed by TA
001-141-5300-0000	Assessors' Contracted Services	\$60,000	\$61,800	\$63,700	\$63,700	\$65,200	2.35%	New contract proposal
	Total Assessors	\$85,248	\$87,444	\$83,740	\$91,575	\$84,283	0.65%	
Treasurer/Collector								
001-149-5110-0000	Treasurer/Collector Salary	\$53,423	\$59,367	\$60,850	\$60,850	\$62,991	3.52%	PP - J8
001-149-5190-0000	Treasurer/Collector Certification	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	
001-149-5110-0002	Finance Assistant	\$0	\$5,000	\$16,670	\$16,670	\$17,755	6.51%	PP - D1, 19 hours
001-149-5700-0000	Treasurer/Collector Expense	\$9,800	\$10,000	\$10,250	\$11,825	\$11,825	15.37%	
001-149-5300-0000	Treasurer/Collector Payroll Services	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	0.00%	
001-149-5700-0001	Treasurer/Collector Tax Title Expense	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	
	Total Treasurer/Collector	\$91,490	\$83,367	\$96,770	\$98,345	\$101,571	4.96%	
Legal Services								
001-151-5300-0000	Legal Services	\$35,000	\$40,000	\$40,000	\$40,000	\$40,000	0.00%	
	Total Legal Services	\$35,000	\$40,000	\$40,000	\$40,000	\$40,000	0.00%	
Conservation Commission								
001-171-5700-0000	Conservation Comm. Expenses	\$1,172	\$1,172	\$1,172	\$1,172	\$1,172	0.00%	
	Total Conservation Commission	\$1,172	\$1,172	\$1,172	\$1,172	\$1,172	0.00%	
Operations Support								
001-122-5210-0000	Town Office Utilities & Maintenance	\$30,000	\$30,000	\$31,000	\$31,000	\$31,000	0.00%	
001-122-5110-0003	Town Custodian			\$7,500	\$7,500	\$7,655	2.07%	PP - B1, 10 hours
001-122-5230-0000	Town Office Phone	\$7,000	\$7,500	\$7,500	\$6,500	\$6,500	-13.33%	New agreement
001-122-5240-0000	IT (Computer) Maintenance	\$61,000	\$65,000	\$60,000	\$60,000	\$65,000	8.33%	Additional software
001-122-5300-0003	Town Website	\$0		\$6,000	\$5,500	\$5,500	-8.33%	Website plus Docusign
001-122-5400-0000	Copier Expense	\$4,500	\$5,000	\$5,000	\$3,000	\$3,000	-40.00%	New contract
	Total Operations Support	\$106,500	\$111,500	\$117,000	\$113,500	\$118,655	1.41%	
Other General Government								
001-176-5110-0000	Board of Appeals Assistant Wages	\$500	\$500	\$500	\$500	\$500	0.00%	
001-176-5700-0000	Board of Appeals Expense	\$675	\$675	\$675	\$675	\$675	0.00%	
001-195-5700-0000	Town Report	\$500	\$500	\$500	\$500	\$500	0.00%	
001-114-5110-0000	Moderator Salary	\$100	\$100	\$100	\$100	\$100	0.00%	
001-131-5420-0000	Finance Committee Expenses	\$200	\$200	\$200	\$200	\$200	0.00%	
001-132-5700-0000	Finance Committee Reserve Fund	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	0.00%	
	Total Other General Government	\$36,975	\$36,975	\$36,975	\$36,975	\$36,975	0.00%	

	TOTAL GENERAL GOVERNMENT	\$577,427	\$587,829	\$627,762	\$639,534	\$633,464	0.91%	
PUBLIC SAFETY								
Police Department								
001-210-5110-0000	Police Chief Salary	\$92,716	\$94,570	\$96,900	\$98,325	\$101,766	3.50%	Contractual increase
001-210-5110-0002	Police Wages	\$380,327	\$423,866	\$447,944	\$476,324	\$476,324	6.34%	Structural deficit and COLA
001-210-5110-0003	Police Training Wages	\$12,055	\$15,076	\$14,782	\$17,782	\$17,782	20.29%	COLA
001-210-5110-0001	Police Assistant	\$13,338	\$15,318	\$14,425	\$14,425	\$15,435	7.00%	PP C-1, 18 Hours
001-210-5700-0000	Police Dept. Maintenance	\$11,900	\$12,490	\$12,490	\$12,490	\$12,490	0.00%	
001-210-5240-0000	Police Dept. Vehicle Maintenance	\$7,290	\$7,750	\$7,750	\$7,750	\$7,750	0.00%	
001-210-5850-0000	Police Dept. Equipment & Outlay	\$13,725	\$14,325	\$14,849	\$15,574	\$15,574	4.88%	
	Total Police Department	\$531,351	\$583,395	\$609,140	\$642,670	\$647,121	6.24%	
Fire Department								
001-220-5110-0000	Fire Chief Salary (Inc Hol)	\$38,974	\$39,754	\$81,100	\$81,100	\$82,722	2.00%	COLA
001-220-5110-0001	Fire Department - Wages	\$95,308	\$100,331	\$244,100	\$257,165	\$264,000	8.15%	Union increase, stipends, fund additional FTE
001-220-5190-0000	Fire Department - Call Wages	\$44,363	\$44,479	\$65,000	\$65,000	\$65,000	0.00%	
001-220-5430-0000	Fire Department Maintenance	\$13,600	\$13,600	\$13,600	\$13,600	\$13,600	0.00%	
001-220-5240-0000	Fire Department Vehicle Maint.	\$19,700	\$19,700	\$20,000	\$20,000	\$20,000	0.00%	
001-220-5500-0000	Fire Department Equipment & Outlay	\$13,875	\$14,875	\$17,000	\$17,000	\$17,000	0.00%	
001-231-5290-0000	Lease of Space	\$18,600	\$18,972	\$21,500	\$22,356	\$22,356	3.98%	
001-231-5300-0000	Prof. Expenses/Services	\$17,900	\$19,400	\$29,400	\$29,400	\$29,400	0.00%	
001-231-5500-0000	Medical Supplies	\$12,500	\$12,500	\$23,000	\$23,000	\$23,000	0.00%	
	Total Fire	\$295,370	\$304,161	\$514,700	\$528,621	\$537,078	4.35%	
Other Emergency Services								
001-299-5110-0000	Rutland Regional Dispatch Assessment	\$128,000	\$126,584	\$129,786	\$129,786	\$125,552	-3.26%	Assessment
001-299-5700-0000	Dispatch Maintenance & Equip.	\$0	\$5,000	\$2,000	\$0	\$0	-100.00%	No longer used
001-291-5110-0000	Emergency Planning Director	\$1,000	\$1,020	\$1,045	\$1,045	\$1,066	2.01%	COLA
001-291-5700-0000	Emergency Planning Expenses	\$1,333	\$1,333	\$1,333	\$1,333	\$1,333	0.00%	
001-292-5110-0000	Regional Animal Control Officer Services	\$16,350	\$16,350	\$16,826	\$17,247	\$17,247	2.50%	Contractual
	Other Emergency Services	\$146,683	\$150,287	\$150,990	\$149,411	\$145,198	-3.84%	
	TOTAL PUBLIC SAFETY	\$973,404	\$1,037,843	\$1,274,830	\$1,320,702	\$1,329,398	4.28%	
GROWTH MANAGEMENT								
Building Inspection								
001-192-5110-0000	Regional Building Inspection Services	\$27,734	\$28,289	\$24,185	\$24,000	\$24,000	-0.76%	New regional agreement
001-192-5700-0000	Building Department Expense	\$2,753	\$2,753	\$3,610	\$1,135	\$1,135	-68.56%	
001-519-5110-0000	Animal Inspector Salary	\$1,500	\$1,500	\$1,500	\$0	\$0	-100.00%	Part of ACO regional agreement
001-519-5705-0000	Animal Inspector Expense	\$663	\$663	\$663	\$0	\$0	-100.00%	Part of ACO regional agreement
	Total Building Inspection	\$32,650	\$33,205	\$29,958	\$25,135	\$25,135	-16.10%	
Planning Board								
001-175-5700-0000	Planning Board Expenses	\$1,000	\$1,000	\$1,000	\$6,840	\$1,000	0.00%	Emails added to IT, Digital Project to CPA Grant
NEW	Economic Development Coordinator	\$0	\$0	\$0	\$3,000	\$3,000	0.00%	Shared Service with Grant (1 year)
001-175-5700-0001	Montachusett Reg. Plan. District Assessment	\$1,424	\$1,520	\$1,500	\$1,500	\$1,533	2.20%	Assessment received 1/7/19
001-175-5300-0000	Master Plan Expenses	\$0	\$0	\$1,500	\$1,500	\$1,500	0.00%	
001-175-5110-0000	Planning Board Assistant	\$0	\$0	\$11,500	\$11,500	\$12,005	4.39%	PP C-1
	Total Planning Board	\$2,424	\$2,520	\$15,500	\$24,340	\$19,038	22.83%	
Inspectional Services								
001-510-5110-0000	Board of Health and ConCom Assistant	\$11,484	\$11,714	\$12,150	\$12,636	\$12,863	5.87%	PP C-1
001-192-5110-0001	Building Assistant	\$11,843	\$12,080	\$14,425	\$14,425	\$15,435	7.00%	PP C-1
	Total Inspectional Services Support	\$23,327	\$23,794	\$26,575	\$27,061	\$28,298	6.48%	
Health Services								
001-510-5300-0000	Landfill monitoring	\$9,180	\$9,180	\$9,180	\$9,180	\$9,180	0.00%	
001-510-5700-0000	Board of Health Expenses	\$2,363	\$2,363	\$2,363	\$2,363	\$2,363	0.00%	
	Total Health Services	\$11,543	\$11,543	\$11,543	\$11,543	\$11,543	0.00%	
	TOTAL GROWTH MANAGEMENT	\$69,944	\$71,062	\$83,576	\$88,079	\$84,014	0.52%	
EDUCATION								
001-300-5700-0000	Quabbin Regional School Assessment	\$4,276,871	\$4,323,137	\$4,493,506	\$4,673,246	\$4,673,246	4.00%	
001-350-5700-0000	Montachusett. Reg. Voc. Tech. Assessment	\$610,127	\$665,844	\$658,822	\$658,822	\$658,822	0.00%	
001-300-5700-0005	QRSD Green Repair	\$35,783	\$31,896	\$32,515	\$31,110	\$31,110	-4.32%	
	TOTAL EDUCATION	\$4,944,759	\$5,020,877	\$5,184,843	\$5,363,178	\$5,363,178	3.44%	
PUBLIC WORKS AND CEMETERIES								
Public Works Wages								

001-421-5110-0000	DPW Director	\$76,557	\$70,000	\$73,635	\$73,635	\$75,108	2.00%	COLA
001-422-5110-0001	DPW Wages	\$236,912	\$241,651	\$245,900	\$253,847	\$253,847	3.23%	Union Contract
001-422-5110-0002	DPW Assistant			\$12,200	\$12,200	\$12,863	5.43%	PP C-1, 15 Hours
	Total Public Works Wages	\$313,469	\$311,651	\$331,735	\$339,682	\$341,818	3.04%	
Public Works Expenses								
001-424-5700-0000	Municipal Lights	\$5,060	\$5,060	\$5,500	\$5,500	\$5,500	0.00%	
001-422-5240-0000	Total DPW Road Maintenance	\$82,551	\$86,239	\$91,000	\$105,200	\$105,200	15.60%	Culvert repair and materials
001-422-5700-0000	Total General Highway	\$27,995	\$28,668	\$31,500	\$34,261	\$34,261	8.77%	Building repairs
001-422-5240-0001	Total Equip. and Machinery Repairs	\$107,500	\$107,500	\$108,500	\$108,500	\$108,500	0.00%	
001-423-5110-0000	Employee Overtime (Highway Winter Wages)	\$63,000	\$63,000	\$68,000	\$65,239	\$65,239	-4.06%	
001-423-5120-0000	Highway Winter Outside Wages	\$3,750	\$3,750	\$4,600	\$4,600	\$4,600	0.00%	
001-423-5700-0000	Equip., Supplies & Materials	\$149,750	\$149,750	\$160,000	\$160,000	\$160,000	0.00%	
001-423-5290-0000	Plowing of Private Ways	\$3,500	\$3,500	\$3,800	\$3,800	\$4,750	25.00%	Plum Tree Lane
	Total DPW Expense	\$443,106	\$447,467	\$472,900	\$487,100	\$488,050	3.20%	
	Total DPW	\$756,575	\$759,118	\$804,635	\$826,782	\$829,868	3.14%	
Cemetery								
001-491-5290-0000	Cemetery Maintenance & Improvement	\$500	\$500	\$500	\$500	\$500	0.00%	
001-491-5850-0000	Cemetery Equipment & Outlay	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	0.00%	
001-491-5700-0001	Veterans' Graves	\$500	\$500	\$500	\$500	\$500	0.00%	
	Total Cemeteries	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	0.00%	
Tree Warden								
001-249-5110-0000	Tree Warden Wages	\$1,806	\$1,806	\$1,845	\$1,845	\$1,882	2.01%	COLA
001-249-5700-0000	Tree Warden Outside Services	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	
	Total Tree Warden	\$4,806	\$5,806	\$5,845	\$5,845	\$5,882	0.63%	
	TOTAL PUBLIC WORKS & CEMETERIES	\$763,681	\$767,224	\$812,780	\$834,927	\$838,050	3.11%	
RESIDENT SERVICES								
Council On Aging								
001-541-5240-0000	MART Van Expenses	\$100	\$100	\$100	\$100	\$0	-100.00%	
001-541-5110-0000	Council on Aging Director	\$6,009	\$6,129	\$13,665	\$13,665	\$14,262	4.37%	PP E-1
001-541-5700-0000	Council on Aging Expense	\$2,000	\$2,040	\$5,000	\$5,000	\$5,000	0.00%	
	Total Council on Aging	\$10,609	\$10,769	\$18,765	\$18,765	\$19,262	2.65%	
Veteran Services								
001-543-5110-0000	Veteran Services Officer Regional Assessment	\$1,506	\$1,506	\$8,000	\$8,000	\$8,000	0.00%	
001-543-5700-0000	Veteran Services Expenses	\$137	\$137	\$200	\$200	\$200	0.00%	
001-543-5700-0001	Veteran Training Expenses	\$350	\$350	\$350	\$350	\$350	0.00%	
001-543-5770-0000	Veteran Benefits	\$45,000	\$65,000	\$65,000	\$65,000	\$35,000	-46.15%	Reduction in clients
001-543-5770-0001	Veteran Flags	\$300	\$300	\$400	\$500	\$500	25.00%	Actual Cost
	Total Veteran Services	\$47,293	\$67,293	\$73,950	\$74,050	\$44,050	-40.43%	
Library								
001-610-5110-0000	Library Director			\$30,405	\$30,405	\$31,014	2.00%	COLA
001-610-5110-0001	Library Assistant Wages	\$37,065	\$37,807	\$11,560	\$11,560	\$12,512	8.24%	PP B-1
001-610-5700-0001	Library Utilities & Maintenance	\$18,243	\$20,608	\$21,200	\$21,200	\$21,200	0.00%	
001-610-5400-0000	Library Books & Materials	\$17,342	\$17,689	\$18,043	\$18,043	\$18,043	0.00%	
	Total Library	\$72,650	\$76,104	\$81,208	\$81,208	\$82,769	1.92%	
Commissions								
001-549-5700-0001	Agricultural Commission Expense	\$200	\$200	\$300	\$300	\$300	0.00%	
001-691-5700-0000	Historical Commission Expenses	\$200	\$200	\$200	\$200	\$200	0.00%	
001-950-5700-0000	Town Clock Maintenance	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	0.00%	
	Total Commission Expenses	\$1,650	\$1,650	\$1,750	\$1,750	\$1,750	0.00%	
Celebrations								
001-692-5700-0000	Memorial Day	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	50.00%	Requested by committee
	Total Celebrations	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	50.00%	
Park Services & Expense								
001-699-5700-0000	Parks Services & Expense	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	0.00%	
	Total Parks	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	0.00%	
	TOTAL RESIDENT SERVICES	\$136,302.00	\$159,916.18	\$179,773.00	\$180,373.00	\$152,431.00	-15.21%	
UNCLASSIFIED								
Debt Service								
001-752-5925-0000	Interest on Short Term Debt	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	
001-710-5910-2013	2013 Roads Project (P)	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	0.00%	

001-751-5925-2013	2013 Roads Project (I)	\$33,000	\$29,700	\$24,750	\$19,800	\$19,800	-20.00%	
001-710-5910-2014	DPW 6 wheel dump w plow (voted 2014) (P)	\$20,000	\$20,000	\$20,000	\$15,000	\$15,000	-25.00%	
001-751-5925-2014	DPW 6 wheel dump w plow (voted 2014) (I)	\$3,400	\$3,000	\$2,400	\$1,800	\$1,800	-25.00%	
001-710-5910-2018	Fire Truck/Dump Truck	\$0	\$1,250	\$50,000	\$50,000	\$55,000	0.00%	
001-751-5925-2018	Fire Truck/Dump Truck Interest	\$0	\$0	\$1,855	\$14,850	\$15,321	0.00%	
001-710-5910-0014	SGT SUV - bought in 2014 (P)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	
001-751-5925-0014	SGT SUV - bought in 2014 (I)	\$550	\$450	\$300	\$150	\$150	-50.00%	
	Total Debt Service	\$228,950	\$227,650	\$271,305	\$273,600	\$279,071	2.86%	
Insurance								
001-911-5690-0000	Worcester Regional Retirement	\$200,440	\$238,741	\$260,487	\$255,716	\$255,716	-1.83%	Reduction in assessment
001-914-5150-0000	Ch. 32B (Health Insurance)	\$160,342	\$175,000	\$180,000	\$180,000	\$180,000	0.00%	
001-916-5150-0000	FICA Assessment (other employee benefits)	\$27,500	\$28,000	\$28,600	\$28,600	\$28,600	0.00%	
001-913-5780-0000	Unemployment Compensation Expense	\$7,500	\$20,500	\$10,000	\$10,000	\$10,000	0.00%	
001-945-5740-0000	General Insurance	\$128,000	\$140,000	\$110,000	\$119,900	\$115,000	4.55%	
	Total Insurance	\$523,782	\$602,241	\$589,087	\$594,216	\$589,316	0.04%	
	TOTAL UNCLASSIFIED	\$752,732	\$829,891	\$860,392	\$867,816	\$868,387	0.93%	
TOTAL OPERATING BUDGET								
		\$8,218,249	\$8,474,642	\$9,023,955	\$9,294,608	\$9,268,922	2.71%	
TOTAL OPERATING REVENUE								
				\$9,013,984	\$9,269,566	\$9,269,566	2.84%	
NET								
				-\$9,971	-\$25,042	\$644		