



Office of the Town Administrator

March 30, 2023

To: Select Board, Finance Committee
From: Nathan Boudreau, Town Administrator
RE: **Budget Update #1**

I wanted to take a moment to provide an update on the proposed town budget.

Changes from original:

First and foremost, I want to make sure that the budget accurately reflects my suggestions for using the **expiring debt in a hybrid fashion**, with \$50,000.00 still in the debt line for upcoming large-scale capital projects and the remaining amount being used within the operating budget.

Removal of Wage and Classification Survey Proposal– We have learned that \$10,000 may not be enough to update our Wage and Classification Survey, but there are other grant opportunities we can pursue to help cover the cost.

Removal of Additional Administrative Hours Proposal – We are exploring the possibility of combining assessors' hours into a different position that is already doing the majority of the duties.

Additional of Town Clerk Salary Increase Proposal – I am proposing we raise the salary of the Town Clerk to \$50,000 to attract a qualified town clerk and keep up with other municipal clerk rates. The town clerk is an important part of how the town operates, so we need to hire the best person for the job to serve our community well. Raising the minimum salary would be a smart way to invest in the long-term success of our town.

Thank you, and please let me know if you have any questions as we proceed through the budget season. Any updates will be outlined in a document of this nature.

Sincerely,

A handwritten signature in black ink, appearing to read "N. B.", written over a light blue horizontal line.

Nathan R. Boudreau, MPA
Town Administrator

TOWN OF HUBBARDSTON	
FY 2024 REVENUE AND EXPENDITURE SUMMARY	
3/30/2023	
Revenues	\$ 10,460,725
Expenses	\$ 10,577,911
Revenues - Expenses	\$ (117,186)
Transfers from Other Funds:	
Transfer from Stabilization	
Free Cash for One-Time Expenses	
Free Cash to Balance Omnibus Budget	\$ 117,186
BALANCE:	\$ 0

Free Cash:

Certified Total	\$806,289.00
Free Cash Used at October 2022 STM	\$97,915.40
Operating Budget	\$117,186.00
Reserve	\$100,000.00
ATM 2024 Use (Potential)	\$65,000.00
FY24 Recommended Capital	\$360,000.00
TOTAL	\$740,101.40
Free Cash Surplus / Deficit	\$66,187.60

	FY23	Requested FY24	ADMIN Budget	% Change
General Government	\$659,266.00	\$670,298.02	\$647,570.02	-1.77%
Public Safety	\$1,523,147.00	\$1,592,094.46	\$1,546,102.48	1.51%
Education	\$5,951,049.65	\$6,286,497.55	\$6,286,497.55	5.64%
Public Works	\$879,400.00	\$909,973.00	\$900,513.00	2.40%
Human Services	\$48,786.00	\$55,616.72	\$49,117.00	0.68%
Culture and Rec	\$88,417.00	\$89,331.00	\$89,331.00	1.03%
Debt	293,863	127,110	177,110	-39.73%
Assessments	\$79,103.00	\$78,579.00	\$78,579.00	-0.66%
Unclassified	686,250	803,091.00	\$ 803,091	17.03%
TOTAL	\$10,209,281.65	\$10,612,590.75	\$10,577,911.05	3.61%

		FY23	Requested FY24	ADMIN Budget	% Change
Moderator - 114					
	5100 Personnel				
	Stipend	\$100.00	\$100.00	\$100.00	0.00%
	TOTAL	\$100.00	\$100.00	\$100.00	0.00%
Select Board -122					
	5100 Personnel				
	Executive Assistant	\$27,560.00	\$28,111.20	\$28,111.20	2.00%
	5110 Employee Support				
	Expenses	\$800.00	\$800.00	\$800.00	0.00%
	5200 Services				
	Binding of Records	\$250.00	\$250.00	\$250.00	0.00%
	Advertising	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
					100.00%
	Legal	\$40,000.00	\$40,000.00	\$40,000.00	0.00%
	Town Clock Maint.	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
	5400 Supplies				
	Warrant Mailings	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
	Office Supplies	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
	Town Report	\$500.00	\$500.00	\$500.00	0.00%
	Memorial Day	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
	TOTAL	\$76,610.00	\$77,161.20	\$77,161.20	0.72%
Town Admin - 129					
	5100 Personnel				
	Salary	\$103,482.00	\$110,000.00	\$110,000.00	6.30%
	Merit	\$1,553.00	\$0.00	\$0.00	-100.00%
	5110 Employee Support				
	Cell Phone Stipend	\$600.00	\$600.00	\$600.00	0.00%
	Disability Insurance	\$2,500.00	\$0.00	\$0.00	-100.00%
	Expenses	\$3,500.00	\$3,500.00	\$3,500.00	0.00%
	TOTAL	\$111,635.00	\$114,100.00	\$114,100.00	2.21%
Finance Committee - 131					

Accountant - 135	5110 Employee Support	FC Expenses				
	5700 Other	FC Reserve Fund	\$30,000.00	\$30,000.00	\$25,000.00	-16.67%
		TOTAL	\$30,000.00	\$30,000.00	\$25,000.00	-16.67%
Assessor - 141	5200 Services	Accountant Services	\$28,205.00	\$23,500.00	\$23,500.00	-16.68%
		Annual Audit	\$19,500.00	\$19,500.00	\$19,500.00	0.00%
	5400 Supplies	Accountant Expense	\$300.00	\$300.00	\$300.00	0.00%
	5110 Employee Support	Travel	\$0.00	\$1,500.00	\$1,500.00	100.00%
		TOTAL	\$48,005.00	\$44,800.00	\$44,800.00	-6.68%
Treasurer Collector - 149	5110 Employee Support	Expenses (association dues)	\$275.00	\$275.00	\$275.00	0.00%
	5200 Services	Assessing Services	\$72,143.00	\$72,143.00	\$73,500.00	1.88%
		Assistant	\$9,358.00	\$20,000.00	\$8,000.00	-14.51%
		TOTAL	\$81,776.00	\$92,418.00	\$81,775.00	0.00%
	5100 Personnel	Salary	\$68,458.00	\$68,458.00	\$59,000.00	-13.82%
	Certification	\$1,000.00	\$1,000.00	\$1,000.00	0.00%	
	Finance Assistant	\$37,626.00	\$38,379.00	\$38,379.00	2.00%	
	5110 Employee Support	Expenses (Dues and Workshops)	\$370.00	\$370.00	\$370.00	0.00%
	5200 Services	Payroll Services	\$3,500.00	\$3,500.00	\$3,500.00	0.00%
		Expenses (Veri and Bank Fees)	\$4,800.00	\$4,800.00	\$4,800.00	0.00%
	5400 Supplies	Expenses (Postage and Supplies)	\$7,300.00	\$7,450.00	\$7,450.00	2.05%

	5700 Other					
		Tax Title	\$2,000.00	\$5,000.00	\$2,000.00	0.00%
		TOTAL	\$125,054.00	\$128,957.00	\$116,499.00	-6.84%
Information Technology - 155						
	5200 Services					
		IT Maintenance	\$70,000.00	\$70,000.00	\$70,000.00	0.00%
		Copier	\$3,000.00	\$3,000.00	\$3,000.00	0.00%
		Website	\$3,000.00	\$3,000.00	\$3,000.00	0.00%
		TOTAL	\$76,000.00	\$76,000.00	\$76,000.00	0.00%
Town Clerk - 161						
	5100 Personnel					
		Town Clerk Salary	\$48,250.00	\$44,077.00	\$50,000.00	3.63%
		Election Wages	\$3,375.00	\$3,375.00	\$3,375.00	0.00%
		Board of Registrar Wages				
	5110 Employee Support					
		Expenses (Conf, Dues, Mileage)	\$870.00	\$870.00	\$870.00	0.00%
	5200 Services					
		Expenses (Binding, Safe Deposit)	\$3,650.00	\$4,550.00	\$4,000.00	9.59%
	5400 Supplies					
		Election Expenses	\$750.00	\$750.00	\$750.00	0.00%
		Supplies	\$5,750.00	\$5,500.00	\$5,500.00	-4.35%
		TOTAL	\$62,645.00	\$59,122.00	\$64,495.00	2.95%
Building & Maintenance - 192						
	5100 Personnel					
		Custodian	\$9,941.00	\$10,139.82	\$10,139.82	2.00%
	5200 Services					
		Utilities and Maintenance	\$31,000.00	\$31,000.00	\$31,000.00	0.00%
		Phone	\$6,500.00	\$6,500.00	\$6,500.00	0.00%
		TOTAL	\$47,441.00	\$47,639.82	\$47,639.82	0.42%
Police - 210						
	5100 Personnel					
		Police Chief Salary	\$112,198.00	\$96,500.00	\$96,500.00	-13.99%
		Police Wages	\$503,074.00	\$540,636.00	\$525,636.00	4.48%

	Police Assistant	\$16,699.00	\$16,699.00	\$16,699.00	0.00%
5110 Employee Support		\$0.00	\$0.00	\$0.00	
	Police Training Expense	\$2,000.00	\$2,000.00	\$2,000.00	0.00%
	Police Education	\$16,150.00	\$14,800.00	\$6,400.00	-60.37%
	Police Equipment	\$3,300.00	\$3,300.00	\$3,300.00	0.00%
	Stipends & Allowances	\$25,200.00	\$22,200.00	\$18,850.00	-25.20%
	Mileage	\$500.00	\$500.00	\$500.00	0.00%
5200 Services		\$0.00	\$0.00	\$0.00	
	Police Maintenance	\$4,320.00	\$4,320.00	\$4,320.00	0.00%
	Police Vehicle	\$7,000.00	\$7,000.00	\$7,000.00	0.00%
	Police Equipment	\$2,000.00	\$14,600.00	\$14,600.00	630.00%
	Services	\$150.00	\$150.00	\$150.00	0.00%
5400 Supplies		\$0.00	\$0.00	\$0.00	
	Supplies	\$16,050.00	\$11,650.00	\$11,650.00	-27.41%
	TOTAL	\$708,641.00	\$734,355.00	\$707,605.00	-0.15%

Fire - 220

5100 Personnel					
	Fire Chief Salary	\$89,896.00	\$91,694.00	\$91,694.00	2.00%
	Fire Wages	\$288,292.00	\$302,993.00	\$302,993.00	5.10%
	Fire Call Wages	\$73,624.00	\$76,928.00	\$75,096.48	2.00%
5110 Employee Support					
	Equipment (Protective Clothing)	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
5200 Services					
	Vehicle Maintenance	\$21,000.00	\$21,000.00	\$21,000.00	0.00%
	Building Maint. (Electric)	\$1,000.00	\$2,000.00	\$2,000.00	100.00%
5400 Supplies					
	Building Maint. (Building & Heat)	\$16,000.00	\$16,000.00	\$16,000.00	0.00%
	Equipment (Hose, Turn Out Gear)	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
5700 Other					
	Equipment (Old Outlay)	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
	TOTAL	\$508,312.00	\$529,115.00	\$527,283.48	3.73%

Ambulance - 231

5200 Services

		Ambulance Lease	\$20,536.00	\$21,365.00	\$21,365.00	4.04%
		Ambulance Pro Service	\$26,880.00	\$26,880.00	\$26,880.00	0.00%
	5400 Supplies					
		Ambulance Pro Service	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
		Medical Supplies	\$12,200.00	\$12,200.00	\$12,200.00	0.00%
	5700 Other					
		Medical Supplies (new)	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
		TOTAL	\$69,616.00	\$70,445.00	\$70,445.00	1.19%
Land Use - 241						
	5100 Personnel					
		Staff	\$86,382.00	\$88,910.00	\$88,910.00	2.93%
	5110 Employee Support					
		Continuing Ed for Inspectors	\$500.00	\$500.00	\$500.00	0.00%
	5200 Services					
		Montachusett Assessment	\$1,526.00	\$1,526.00	\$1,526.00	0.00%
	5400 Supplies					
		Land Use Supplies	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
		TOTAL	\$89,908.00	\$92,436.00	\$92,436.00	2.81%
Emergency Management - 291						
	5100 Personnel					
		Emergency Planning Director	\$1,133.00	\$1,156.00	\$1,156.00	2.03%
	5110 Employee Support					
		CERT Support	\$500.00	\$500.00	\$500.00	0.00%
	5400 Supplies					
		Emergency Planning Expenses	\$833.00	\$833.00	\$833.00	0.00%
		TOTAL	\$2,466.00	\$2,489.00	\$2,489.00	0.93%
Animal Control - 292						
	5200 Services					
		Regional Animal Control	\$18,573.00	\$18,944.46	\$18,944.00	2.00%
		TOTAL	\$18,573.00	\$18,944.46	\$18,944.00	2.00%
Tree Warden - 294						
	5100 Personnel					
		Tree Warden Wages	\$1,900.00	\$1,900.00	\$1,900.00	0.00%

	5200 Services	Outside Tree Services	\$0.00	\$0.00	\$0.00	
Dispatch - 299		TOTAL	\$1,900.00	\$1,900.00	\$1,900.00	0.00%
	5200 Services	Rutland Regional	\$123,731.00	\$142,410.00	\$125,000.00	1.03%
School - 300		TOTAL	\$123,731.00	\$142,410.00	\$125,000.00	1.03%
	5700 Other	Quabbin Regional	\$5,424,928.65	\$5,750,424.37	\$5,750,424.37	6.00%
		QRSD Roof Repair Debt	\$28,512.00	\$28,512.00	\$28,512.00	0.00%
		Montachusett Technical	\$497,609.00	\$507,561.18	\$507,561.18	2.00%
DPW - 420		TOTAL	\$5,951,049.65	\$6,286,497.55	\$6,286,497.55	5.64%
	5100 Personnel	DPW Director	\$82,477.00	\$84,127.00	\$84,127.00	2.00%
		DPW Wages	\$262,026.00	\$275,427.00	\$275,427.00	5.11%
		DPW Assistant	\$14,900.00	\$15,201.00	\$15,201.00	2.02%
	5110 Employee Support	General Highway Support	\$14,700.00	\$15,300.00	\$15,300.00	4.08%
		Longevity	\$1,000.00	\$2,000.00	\$2,000.00	100.00%
	5200 Services	Services	\$97,027.00	\$103,027.00	\$98,027.00	1.03%
	5400 Supplies	Road Maint & Equipment	\$158,731.00	\$158,731.00	\$158,731.00	0.00%
	5600 Intergovernment	Police Details	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
	5700 Other	Advertising	\$600.00	\$1,000.00	\$1,000.00	66.67%
Snow and Ice - 423		TOTAL	\$639,461.00	\$662,813.00	\$657,813.00	2.87%
	5100 Personnel	Winter Wages	\$65,239.00	\$72,460.00	\$68,000.00	4.23%

	5200 Services					
		Plowing Private Ways	\$2,100.00	\$2,100.00	\$2,100.00	0.00%
		Winter Outside Services	\$5,300.00	\$5,300.00	\$5,300.00	0.00%
	5400 Supplies					
		Equip., Supplies & Materials	\$160,000.00	\$160,000.00	\$160,000.00	0.00%
Street Lights - 424		TOTAL	\$232,639.00	\$239,860.00	\$235,400.00	1.19%
	5200 Services					
		Municipal Lights	\$6,000.00	\$6,000.00	\$6,000.00	0.00%
Cemetery - 491		TOTAL	\$6,000.00	\$6,000.00	\$6,000.00	0.00%
	5400 Supplies					
		Cemetery Equipment	\$1,300.00	\$1,300.00	\$1,300.00	0.00%
Senior Center - 541		TOTAL	\$1,300.00	\$1,300.00	\$1,300.00	0.00%
	5100 Personnel					
		COA Director	\$16,536.00	\$16,866.72	\$16,867.00	2.00%
	5200 Services					
		Coa Expenses	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
	5400 Supplies					
		COA Expenses	\$1,900.00	\$1,900.00	\$1,900.00	0.00%
Veterans - 543		TOTAL	\$20,936.00	\$21,266.72	\$21,267.00	1.58%
	5110 Employee Support					
		Veteran Training Expenses	\$650.00	\$650.00	\$650.00	0.00%
	5200 Services					
		Regional Services	\$6,000.00	\$12,000.00	\$6,000.00	0.00%
	5400 Supplies					
		Veterans Expenses	\$200.00	\$700.00	\$200.00	0.00%
		Veteran Flags	\$500.00	\$500.00	\$500.00	0.00%
		Veteran Graves	\$500.00	\$500.00	\$500.00	0.00%
	5700 Other					
		Veteran Benefits	\$20,000.00	\$20,000.00	\$20,000.00	0.00%

		TOTAL	\$27,850.00	\$34,350.00	\$27,850.00	0.00%
Library - 610						
	5100 Personnel					
		Director	\$28,649.00	\$29,222.00	\$29,222.00	2.00%
		Assistant Wages	\$17,062.00	\$17,403.00	\$17,403.00	2.00%
	5110 Employee Support					
		Association Dues	\$310.00	\$310.00	\$310.00	0.00%
	5200 Services					
		Utilities and Maintenance	\$19,510.00	\$19,510.00	\$19,510.00	0.00%
	5400 Supplies					
		Books and Materials	\$19,886.00	\$19,886.00	\$19,886.00	0.00%
		TOTAL	\$85,417.00	\$86,331.00	\$86,331.00	1.07%
Recreation - 630						
	5400 Supplies					
		Park Services and Expenses	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
		TOTAL	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
Agricultural Commission - 690						
	5400 Supplies					
		Ag Commission Expenses	\$300.00	\$300.00	\$300.00	0.00%
		TOTAL	\$300.00	\$300.00	\$300.00	0.00%
Historical Commission - 691						
	5400 Supplies					
		Expenses	\$200.00	\$200.00	\$200.00	0.00%
		TOTAL	\$200.00	\$200.00	\$200.00	0.00%
Debt - Short-Term Interest - 750						
		Short-Term Interest (Inside Levy)	\$2,600.00	\$14,485.00	\$14,485.00	457.12%
		Short-Term Interest (Outside Levy)	\$5,375.00	\$0.00	\$0.00	-100.00%
		TOTAL	\$7,975.00	\$14,485.00	\$14,485.00	81.63%
Debt - Short Term Principal 750						
		Principal on Short-Term Debt	\$100,000.00	\$50,000.00	\$100,000.00	0.00%
		TOTAL	\$100,000.00	\$50,000.00	\$100,000.00	0.00%

Debt - Long-Term Principal - 751

Debt - Long-Term Principal	\$180,488.00	\$0.00	\$0.00	-100.00%
TOTAL	\$180,488.00	\$0.00	\$0.00	-100.00%

Debt - Long-Term Interest - 752

Long-Term Interest (within Levy)	\$5,400.00	\$0.00	\$0.00	-100.00%
TOTAL	\$5,400.00	\$0.00	\$0.00	-100.00%

Debt - School Roof Principal**Debt - School Roof Interest**

Short Term Outside Levy		\$25,000.00	\$25,000.00	100.00%
Short Term Outside Levy		\$37,625.00	\$37,625.00	100.00%
TOTAL	\$0.00	\$62,625.00	\$62,625.00	100.00%

Cherry Sheet Assessment - 820

Air Pollution	\$1,252.00	\$1,285.00	\$1,285.00	2.64%
Regional Transit	\$5,484.00	\$6,667.00	\$6,667.00	21.57%
RMV	\$3,740.00	\$2,000.00	\$2,000.00	-46.52%
TOTAL	\$10,476.00	\$9,952.00	\$9,952.00	-5.00%

Worcester Regional Retirement - 911

Assessment	\$351,386.00	\$411,025.00	\$411,025.00	16.97%
TOTAL	\$351,386.00	\$411,025.00	\$411,025.00	16.97%

Unemployment - 913

Reserve	\$15,000.00	\$15,000.00	\$15,000.00	0.00%
TOTAL	\$15,000.00	\$15,000.00	\$15,000.00	0.00%

Health insurance - 914

Annual Cost	\$160,000.00	\$213,360.00	\$213,360.00	33.35%
TOTAL	\$160,000.00	\$213,360.00	\$213,360.00	33.35%

Medicare - 916

Annual Cost	\$31,864.00	\$32,706.00	\$32,706.00	2.64%
TOTAL	\$31,864.00	\$32,706.00	\$32,706.00	2.64%

Liability Insurance - 945

Annual Cost	\$128,000.00	\$131,000.00	\$131,000.00	2.34%
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Offsets and Overlay - 999

TOTAL	\$128,000.00	\$131,000.00	\$131,000.00	2.34%
Library Off-Set	\$8,627.00	\$8,627.00	\$8,627.00	0.00%
Overlay	\$60,000.00	\$60,000.00	\$60,000.00	0.00%
TOTAL	\$68,627.00	\$68,627.00	\$68,627.00	0.00%
GRAND TOTAL	\$10,209,281.65	\$10,612,590.75	\$10,577,911.05	3.61%