

Town of Hubbardston



Town Administrator's Proposed FY21 Operating and Capital Budget

Ryan M. McLane
Town Administrator

March 2, 2020



Table of Contents

Introduction	3
Community Profile	5
Budget Planning Calendar	6
Budget Goals	7
Organizational Chart	8
TA Budget Message	9
Executive Summary	13
Employee Totals by Department	17
Department Summaries	18
Capital Budget	22
Debt Service	25
Town Reserves	26
Updated Financial Forecast	27
What's Next	28
Budget Summary Chart	29
Line-Item Budget	30



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 FY21 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 FY21 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 FY21 budget in future context. The "What's Next" section briefly discusses the remainder of the FY21 budget process. While this budget document serves as the foundation for the FY21 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

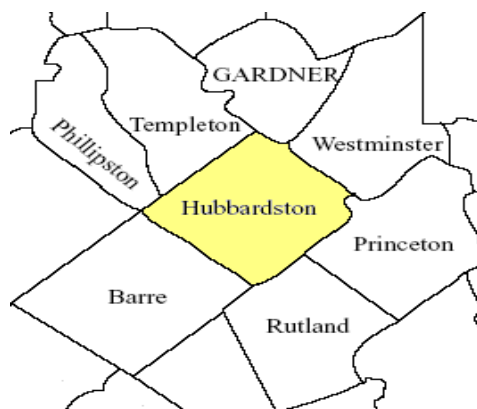
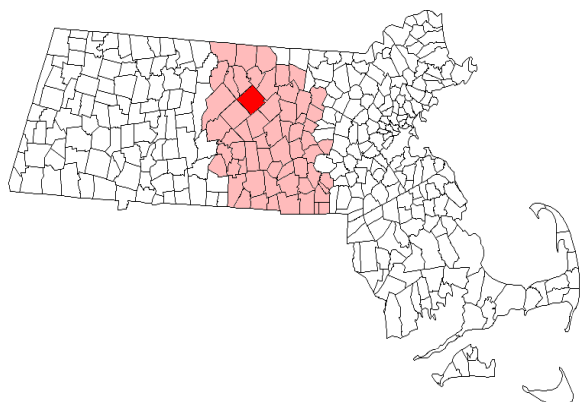
Government: Open Town Meeting

FY20 Tax Rate: 14.82

Median Home Value: \$278,986

Average Tax Bill: \$4,134

[Town Charter and Bylaws](#)





FY21 Budget Planning Calendar

<u>Date</u>	<u>Required Action Item</u>
September 9	Budget Planning Calendar Finalized
October 15	Departments/Boards submit all capital items for inclusion in Five Year Capital Plan
November 4	Select Board/Finance Committee establish FY20 Goals
November 18	Town Administrator estimates FY20 revenue
November 25	Budget requests sent to Departments/Committees
December 2	Presentation of 5-Year Financial Forecast
December 19	Departments submit FY20 budget requests
January 3	5-Year Capital Plan presented to Select Board
March 2	Town Administrator Presents Recommended Budget
March 2	Selectmen Open the Warrant/ Set Article Deadline
March 2	Budget forwarded to the Finance Committee
-----Finance Committee Departments Meetings-----	
April 6	Warrant Closed (Article Deadline)
April 13	Public Budget Hearing
April 27	Budget/Warrant Vote
May 11	Warrant Finalized / Selectmen Sign Warrant
June 2	Town Meeting
June 9	Town Election



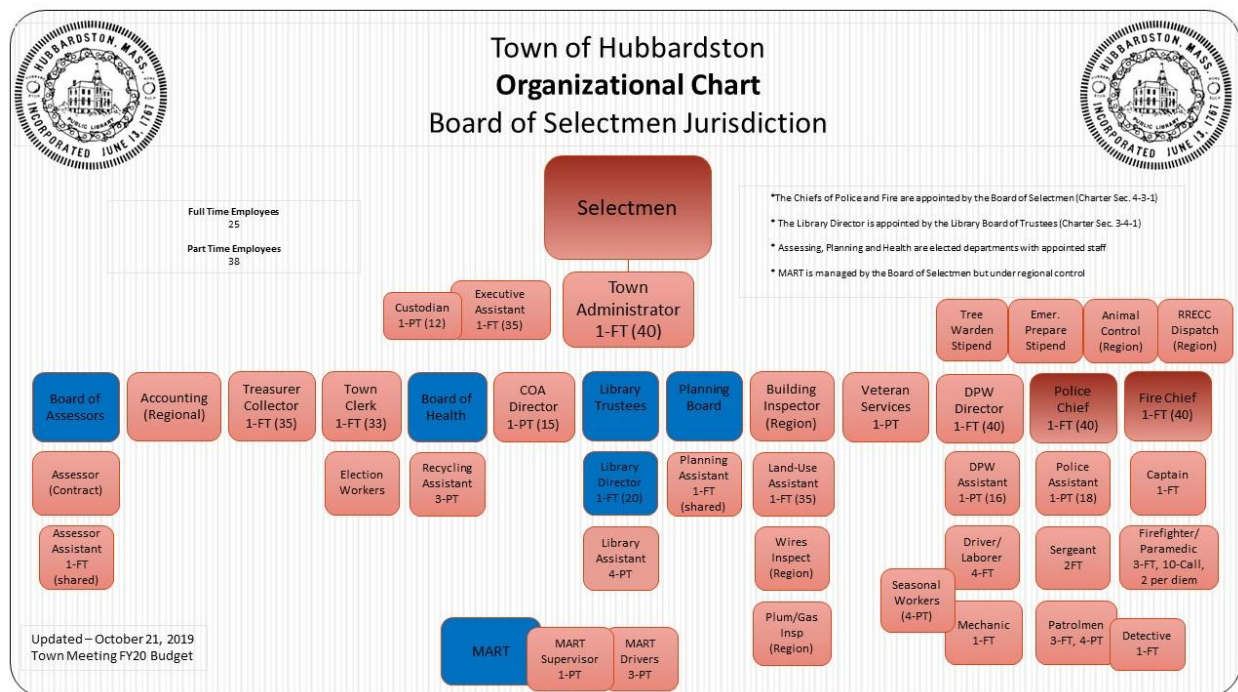
Budget Goals

The Board of Selectmen and Finance Committee agreed on several goals in the fall of 2019 to shape the FY21 budget process. The stated goals are:

- 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.) Prioritize fair employee wages and benefits with any departmental increases
- 3.) 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 prior-year 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





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: March 2, 2020
Subject: FY21 Town Administrator's Budget Message

I hereby submit the FY21 Town Administrator's Proposed Operating and Capital Budget. These recommendations are balanced, moving into year two of 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 achieving financial indicators for budget stability and continuing to invest more than 6% in capital assets
- Continues to make small, but meaningful investments in economic development
- Further reduces free cash use in the operating budget

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 lean 1.44% operating budget increase, a total of \$145,275.89 more than FY20. Additionally, this budget proposes using \$304,800 from free cash to fund important capital expenditures. This proposal reduces free cash use for operating expenses by \$20,000, an important financial goal. This budget recommendation 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

Revenue is limited in FY21 due to decreases in state aid and new growth. Additionally, continued application of best practice has level-funded revenue expectations from local receipts. This combination resulted in a less than 2.5% increase in revenue, requiring a tight application of the Selectmen and Finance Committee budget guidance for budget balance. This proposed budget relies on five sources of revenue. Each revenue source is explained below in detail:

Tax Levy – The primary driver of this proposed budget is property taxes. This budget recommends taxing to the capacity allowed by proposition 2½.

New Growth – The new growth number in this budget is a direct recommendation from our assessing team. It includes \$20,000 in property tax growth. Although we expect a moderate new growth increase in FY22, early estimates indicate a lean year in FY21 for Hubbardston building projects.

Local Receipts – Policies adopted in FY19 recommend projecting local receipts at 90 percent of the prior year's actual in order to provide a stable budget that in strong years can help generate free cash for the town's Capital Plan. The FY21 proposal achieves the FY19 goal. This proposal relies on detailed local receipt analysis that removes outliers from a five-year lookback. Current revenue estimates take a six-year approach, removing high and low figures (outliers) to improve accuracy.

State Aid – This projection comes from the Governor's budget released in January. Hubbardston typically gets a small increase in state aid; however, a large decrease in our veteran benefits reimbursement (due to expending less in veteran benefits) resulted in a net loss.

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. In FY20, a budget using \$100,000 in free cash was adopted. This recommendation includes \$80k with the goal of not using free cash for operating expenses within two years. Secondary purposes for free cash include funding the FY21 Capital Plan and funding two warrant articles at town meeting for road engineering and savings.

Any revenue discussion must conclude with a recommendation for any 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 look for smart expense investments or town savings.

Expenditure Discussions

The following are important expenditure highlights:

- Obligations to our students are a top priority in this budget. This recommendation includes devoting 84% of new revenues to the Quabbin Regional School District and fully appropriates the estimated Monty Tech estimate. We will not know the actual QRSD assessment until April. If the projections come in higher than a 2.5% increase, large changes will be needed to accommodate the increase.
- Significant savings were realized in our Monty Tech assessment, health insurance, liability insurance and veteran benefits (level-funded). Our finance team completed a detailed lookback at expense accounts and is recommending streamlining these funds using a simple \$500/\$1000 formula for small versus large departments. Future budgets might recommend centralizing supply purchasing. While these reductions allow us to focus assets elsewhere and control long-term-budget growth, they should not be expected year after year.
- Larger increases in this year's budget include additional public safety funds for negotiated union contracts, increased police patrols, stipends for call firefighters and additional road maintenance money. Our regional assessments included negotiated 2.5% increases in Animal Control and Building Department contracts and a negotiated increase in Accounting Services.
- This budget funds a large increase in election spending, necessitated by the 2020 Presidential Election. This is expected every fourth year and will return to lower levels in FY22.
- 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 adds an economic development department funded fully by expected revenues from the new Welcome to Hubbardston signs. This department, managed by the EDC, will continue the work started by our regional economic development coordinator.

Capital Improvement Plan

This proposed budget funds the first year of the new FY21-25 Capital Plan recommended by the Capital Improvement Planning Committee. The first year of the plan will be the most expensive; however, this cost increase will be offset by using \$42,000 from the Holden Hospital account to fund the Fire Chief's emergency response vehicle. By fully funding the FY21 Capital Plan, the town can clear room in the coming years to continue to work on road and infrastructure improvements.

Here are the items funded in the FY21 proposal:

- 1.) DPW Plow Truck with Plow
- 2.) DPW Asphalt Hotbox
- 3.) Public Safety Computer Replacements
- 4.) Cemetery Maintenance Equipment
- 5.) Assessing and repairing the Library foundation
- 6.) Police vehicle cameras and servers

- 7.) Curtis Recreation Field Bandstand Roof
- 8.) Paving the Slade Building parking lot
- 9.) Fire Chief Emergency Response Vehicle (Holden Hospital)
- 10.) Library Boiler and Lights (Green Communities)

Town Meeting Requests

This budget proposes funding the remainder of the Town Center Project (\$75,000) and adding \$25,000 to the town's stabilization fund.

Conclusions

This budget proposal is measured, balanced and impactful. It overcomes reductions in state aid and includes cost-reduction measures from town staff and regionalization efforts to control growth. However, it must be noted that the budget still contains a structural deficit and uses free cash for operating expenses, realities that should temper optimism.

It is vital that we continue to address the town's long-term budget deficit by presenting responsible, controlled growth budgets that chip away at overall cost and rely heavily on town financial policy. Current estimates for the Quabbin Regional School District far exceed this budget recommendation, meaning drastic cuts, a proposition 2.5 override or additional revenues will be needed to fund proposed increases. The town cannot afford to cut anymore services meaning a difficult decision must be made at Town Meeting to address the growing budget issue.

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. Special thanks are warranted to Sandy, George, Laurie, Kelli and Bobbie. Similarly, Hubbardston management would not be possible without the help of residents volunteering 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 FY21 a great year for the Town of Hubbardston.



Ryan M. McLane
Town Administrator

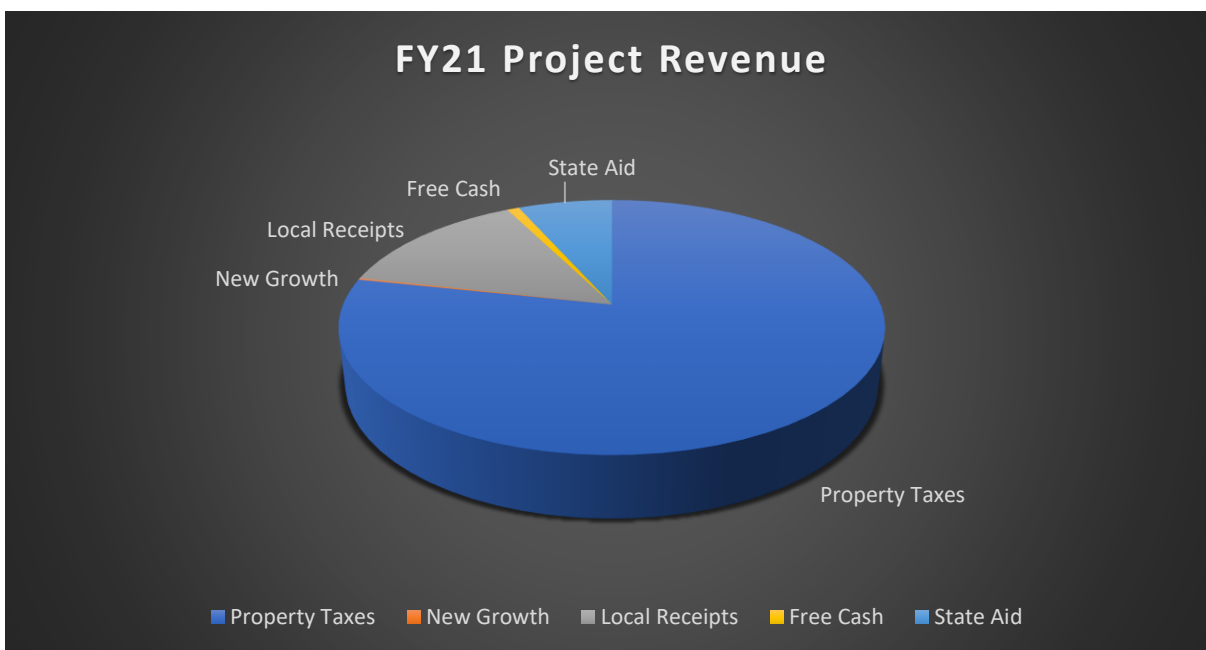


Executive Budget Summary

Overall Budget

The FY21 Town Administrator's Recommended Budget totals \$9,448,577. This budget is balanced and meets the stated goals of the Board of Selectmen and Finance Committee. It represents a 1.44% increase over the \$9,312,672 appropriated in FY20. An additional sum of \$304,800 is recommended in this budget for capital and \$100,00,000 for warrant article appropriations. Overall, the budget is a growth-controlling proposal that meets town policies and increases services.

Revenue



Revenue estimation is perhaps the most important part of the budget process. This year, the Finance Team worked to accurately analyze local receipts, looking back six years and eliminating outliers to average revenue over time. The results matched with town financial policies, estimating next year's revenue at 90 percent of FY19 actuals. This process helps build confidence in the estimation process.

This proposed budget projects \$9,448,577 in available FY21 revenue, \$145,233 more than FY20 (1.54%). 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 \$7,454,831 in property taxes, \$20,000 in new growth, \$1,328,760 in local receipts and \$629,986 in state aid. The proposal also includes a recommendation for increasing the overlay reserve to \$65,000, further reducing available revenues. Finally, the recommended budget also includes a total of \$80,000 in free cash to supplement the operating budget. This free cash usage is \$20,000 less than FY20 and part of a multi-year plan to eliminate free cash use in the operating budget.

Property Taxes	\$ 7,454,831
New Growth	\$ 20,000
Local Receipts	\$ 1,328,760
Free Cash	\$ 80,000
State Aid	\$ 629,986
Subtotal	\$ 9,513,577
Overlay	\$ (65,000)
Revenue Total	\$ 9,448,577

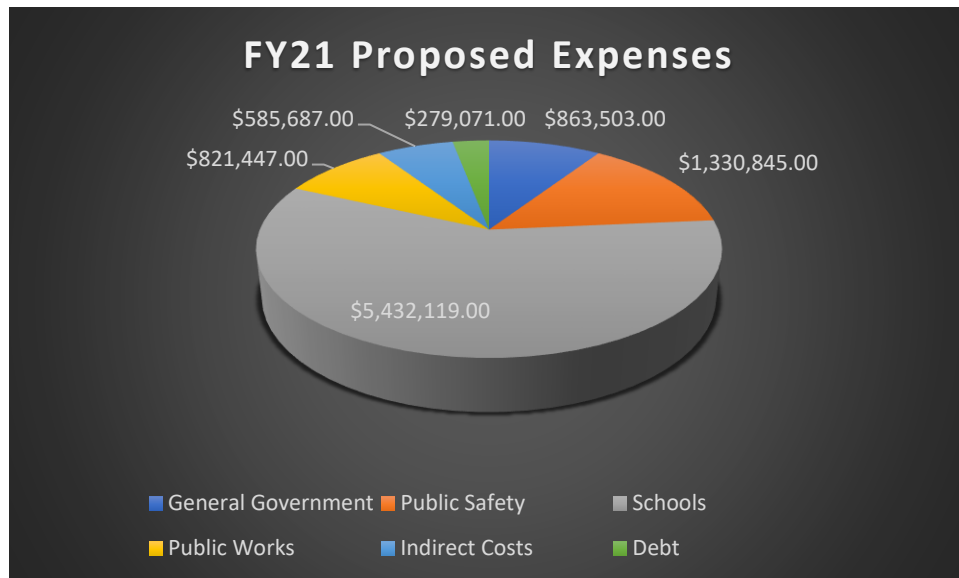
Property Taxes – There is an increase of 2.5% proposed for the property tax levy. This proposal recommends limiting excess levy capacity, but does not recommend exceeding the allowed 2.5% increase in property taxes unless expenses exceed the TA’s budget recommendation.

State Aid – The Governor’s FY21 budget includes \$629,986 in state aid for Hubbardston. This is a 0.29% decrease from FY20. The decrease comes from lowered veteran benefit reimbursement. This corresponds with our recent decreases in veteran benefit spending. 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 \$1,328,355 for FY21. This is a 0.34% increase from FY20 and 90% of actual revenues (less one-time solar permits) from FY19. While local revenues met expectation in FY19, the town’s financial policies recommended projecting revenue at 90 percent to further stable the Hubbardston operating budget.

Free Cash – The Department of Revenue certified Hubbardston’s Free Cash at \$620,743 at the close of FY19. Special Town Meeting voters in October recommended using \$75,000 to further the Town Center Project, leaving a remaining balance of \$454,743. This budget recommends using \$80,000 in free cash to fund operating expenses. Although best practice and town policy recommend not using free cash for operating expenses, the reduction in available revenues for this fiscal year necessitate continued usage. The goal is to remove free cash for the operating budget by FY22.

Expenditures Summary



Town Departments, Board and Committees were asked to keep expenses level given the town's structural budget deficit and decreased available revenue. With \$145,232 in new revenues, this budget recommends sharing new revenues with the schools at more than the current 58/42% split, funding the QRSD assessment with \$121,801.70 or 84%. Other large expense increases include \$22,575 for the Worcester Regional Retirement Assessment and \$18,199 for the Rutland Regional Emergency Communication Center. This budget recommendation continues to prioritize employee wage parity, public safety and road maintenance investment. Smaller, but impactful budget increases included funding department software upgrade, increasing the parks budget and funding the multiple FY21 elections.

Town Departments

The FY21 Town Administrator's Proposed Budget for town departments totals \$3,096,877. This is an 2.62% increase over FY20. This total includes addressing public safety needs to include contractual wages, additional public safety shifts and road maintenance. The proposal also includes annual increases for all employees to include moving all non-union employees to the FY21 Wage Plan (except the TA and Police Chief). Finally, the FY21 town department proposals include additional money to support town-wide software upgrades and meets all regional contractual agreements and assessments.

School Departments

The FY21 Town Administrator's Proposed Budget totals \$5,467,900 for Hubbardston schools. This includes QRSD debt. This is a 0.65 % increase over the FY20 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 2.5% increase over their FY20 appropriation. The balanced nature of this budget depends on the QRSD assessment not overwhelming the municipal budget.

Insurance and Indirect Costs

The sum of \$611,351 is recommended for insurance and indirect costs in FY21. This recommendation is a 4.20 % increase over the FY20 approved budget. There are two major drivers of growth in these line items – a larger than expected increase in the Regional Retirement assessment and the inclusion of cyber crime insurance to further reduce town liability.

Debt Service

The sum of \$272,450 is recommended for debt service in FY21. This is 2.43% decrease from 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 3.21 % of the operating budget when school debt is included.

Capital Improvement Program

Capital expenditures recommended in FY21 total \$573,181. This includes \$303,560 in existing school and town debt and \$304,800 in pay-as-you-go expenditures. This year's recommendation aligns with the newly completed FY21-25 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

This budget is recommending full funding for two Annual Town Meeting Warrant articles - \$75,000 for the final Town Center engineering and design and \$25,000 for the town's stabilization fund.



Employees by Department

An important consideration in any budget is employee count totals. Understanding how a proposed budget impacts employees levels is important since government is a “people business.” The following chart represents full-time employee equivalents (FTE) by department.

Department	FY19 FTEs	Employees	FY20 Change
Executive	2.00	3	0
Assessors	0.34	1	0
Treasurer	1.49	2	0
Town Clerk	0.94	1	0
Health/ConCom	0.49	1	0
COA	0.43	1	0
Library	1.17	4	0
Planning	0.46	1	0
Building	0.51	1	0
DPW	6.40	7	0
Police	6.45	7	0
Fire	5	5	0
Total	25.68	34	0

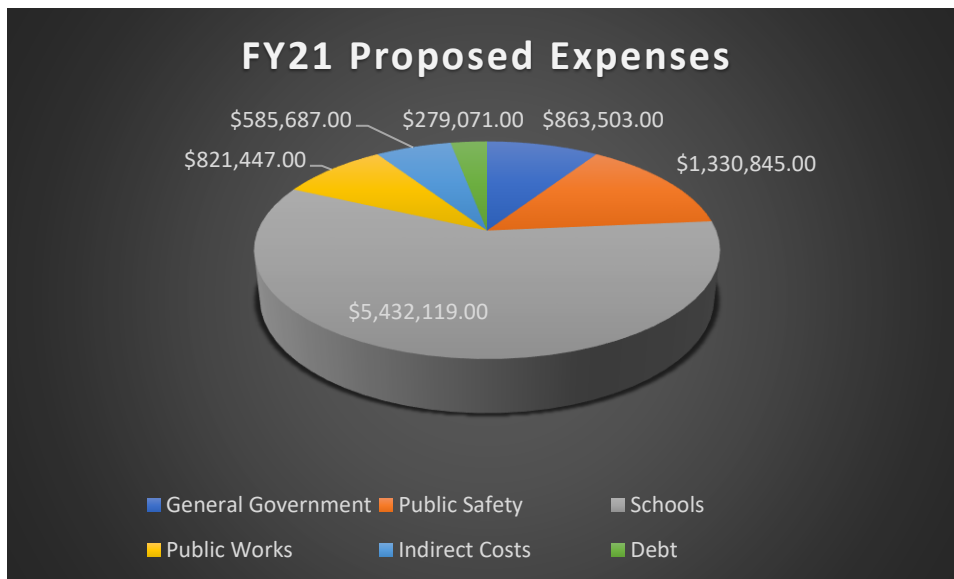
* Town Hall Staff FTE = 35 hours weekly

* Public safety FTE = 40 hours weekly

Projected FY21 - Contract, Stipend, Seasonal, On-Call Employees			
Department		Employees	Funding Source
Police		4 (Reserve)	Police Budget
Fire		8-10 (On Call)	Fire Budget
Fire		2 (Per Diem)	Fire Budget
Senior Workoff		10	Overlay
Election Worker		14	Town Clerk Budget
Seasonal DPW		4	Operating Budget
MART		4	Revolving
Tree Warden		1	Stipend (OB)
Moderator		1	Stipend (OB)
Emergency Management		1	Stipend (OB)
EDC Coordinator		1	Stipend (OB)
ZBA Assistant		1	Stipend (OB)
Clock Winder		1	BOS Budget
Recycling		3	Revolving
Assessor		Contract	Assesor Budget
Animal Control		Contract	ACO Budget
Veteran Service Officer		Contract	VSO Budget
Accountant		Contract	Accounting Budget
Dispatch		Contract	Dispatch Budget



Department Summaries



	FY20	FY21	%Increase	% of Budget
General Government	\$ 863,503.00	\$ 855,092.99	-0.98%	9.05%
Public Safety	\$ 1,330,845.00	\$ 1,394,798.20	4.59%	14.76%
Schools	\$ 5,432,119.00	\$ 5,467,899.70	0.65%	57.87%
Public Works	\$ 821,447.00	\$ 846,985.00	3.02%	8.96%
Indirect Costs	\$ 585,687.00	\$ 611,351.00	4.20%	6.47%
Debt	\$ 279,071.00	\$ 272,450.00	-2.43%	2.88%
	\$ 9,312,672.00	\$ 9,448,576.89	1.44%	

General Government

This budget recommends a 0.98% decrease in general government expenses. Budget highlights include two pay-plan changes for the Fire Chief and DPW Director and non-union pay raises averaging 2 %. This proposal also increases information technology expenses for necessary software upgrades, makes structural changes to department expense lines, funds regional contracts averaging 2.5 % and funds the increased cost of the 2020 Presidential Election. Controls on the town legal budget and moving some department expenses to revolving accounts also resulted in savings that were distributed throughout the budget.

General Government	FY20	FY21	% Change
Moderator	\$ 100.00	\$ 100.00	0.00%
Selectmen	\$ 87,487.00	\$ 87,471.00	-0.02%
Town Administrator	\$ 93,360.00	\$ 97,351.00	4.10%
Finance Committee	\$ 30,200.00	\$ 30,200.00	0.00%
Accountant	\$ 61,700.00	\$ 61,200.00	-0.82%
Assessor	\$ 101,702.00	\$ 94,265.00	-7.89%
Treasurer Collector	\$ 83,816.00	\$ 85,054.00	1.46%
Information Technology	\$ 67,000.00	\$ 71,000.00	5.63%
Town Clerk	\$ 54,212.00	\$ 64,688.00	16.19%
Conservation Commission	\$ 1,172.00	\$ 500.00	-134.40%
Planning	\$ 20,354.00	\$ 2,078.99	-879.03%
Economic Development	\$ -	\$ 4,500.00	100.00%
ZBA	\$ 1,175.00	\$ 1,000.00	-17.50%
Building and Maintenance	\$ 46,685.00	\$ 46,867.00	0.39%
Building Department	\$ 43,527.00	\$ 60,582.00	28.15%
Board of Health	\$ 25,264.00	\$ 500.00	-4952.80%
Senior Center	\$ 20,281.00	\$ 20,585.00	1.48%
Veterans	\$ 39,550.00	\$ 39,850.00	0.75%
Library	\$ 82,318.00	\$ 82,801.00	0.58%
Recreation	\$ 3,100.00	\$ 4,000.00	22.50%
Agricultural Commission	\$ 300.00	\$ 300.00	0.00%
Historical Commission	\$ 200.00	\$ 200.00	0.00%

Public Safety

This budget recommends a 4.59% increase in public safety. Budget highlights includes contractual increases for union employees, fully funding shifts in the Police Department to avoid single officer shifts, stipends for on-call EMS personnel and a larger-than-expected increase for regional dispatch services. It should be noted that the dispatch increase is more growth than any other part of the budget and cannot be sustained.

Public Safety	FY20	FY21	% Change
Police	\$ 647,121.00	\$ 675,917.00	4.26%
Fire	\$ 462,322.00	\$ 481,933.00	4.07%
Ambulance	\$ 74,756.00	\$ 72,138.00	-3.63%
Dispatch	\$ 127,000.00	\$ 145,199.20	12.53%
Emergency Management	\$ 2,399.00	\$ 1,933.00	-24.11%
Animal Control	\$ 17,247.00	\$ 17,678.00	2.44%

Education

This budget recommends a 0.65% increase in education expenses. Budget highlights include funding the Quabbin Regional School District with a 2.5 % assessment increase. This recommendation helps control long-term budget growth and helps address the budget's structural deficit by limiting the budget's largest growth driver. This budget also fully meets the Monty Tech assessment based on current enrollement. This budget, representing nearly 58% of the total operating budget, will not become final until April and contains serious risk of being underfunded.

Schools	FY20	FY21	% Change
QRSD	\$ 4,751,988.00	\$ 4,873,789.70	2.50%
QRSD Debt	\$ 31,110.00	\$ 31,110.00	0.00%
Monty Tech	\$ 649,021.00	\$ 563,000.00	-15.28%

Public Works

This budget recommends a 3.02 % increase in department expenses. Budget highlights include funding additional culvert and road maintenance line items and union and non-union pay raises. Additionally, this recommendation starts to address deficits in the town vehicle fuel and town police detail line items. It will take 10 years to correct these line items to actual spending. The large reduction in cemetery spending is offset by moving cemetery wages to the DPW budget and supplementing cemetery spending through the FY21-25 Capital Plan.

Public Works	FY20	FY21	% Change
DPW	\$ 573,676.00	\$ 600,549.00	4.47%
Snow and Ice	\$ 234,589.00	\$ 233,736.00	-0.36%
Street Lights	\$ 5,500.00	\$ 5,500.00	0.00%
Cemetery	\$ 1,800.00	\$ 1,300.00	-38.46%
Tree Warden	\$ 5,882.00	\$ 5,900.00	0.31%

Indirect Costs

This budget recommends a 4.20% increase in indirect costs. The largest drivers of growth in this portion of the budget include a larger-than-expected increase in the regional retirement assessment, additional costs in regional transportation, a conservative estimate for Medicare costs and an investment in cyber crime insurance to further protect the town.

Indirect Costs	FY20	FY21	% Change
Cherry Sheets	\$ 9,371.00	\$ 11,180.00	16.18%
WRRS	\$ 255,716.00	\$ 278,671.00	8.24%
Unemployment	\$ 10,000.00	\$ 10,000.00	0.00%
Health Insurance	\$ 165,000.00	\$ 161,000.00	-2.48%
Medicare	\$ 28,600.00	\$ 29,500.00	3.05%
Liability Insurance	\$ 117,000.00	\$ 121,000.00	3.31%

Town Debt

This budget recommends a 2.43% decrease in town debt. This is due to lowered interest costs for the 2013 road maintenance project and vehicle borrowing. The town's police cruiser borrow is also now complete. Debt costs should rise again in FY22 when current debt is formalized, then drop steeply in FY23 when the road project is fully paid. To see more detail about the town's debt, please see the Debt Service section of this budget book.

Debt	FY20	FY21	% Change
Short-Term Interest	\$ 2,000.00	\$ 2,000.00	0.00%
Long Term Debt Principal	\$ 240,000.00	\$ 240,000.00	0.00%
Long Term Debt Interest	\$ 37,071.00	\$ 30,450.00	-21.74%



Capital Budget

The Capital Improvement Planning Committee recommended a new FY21-25 Capital Plan in January and cemented the best practice of updating this plan annually. The following takes the CIPC recommended projects and adds recommended funding sources to complete the budget process.

Town policy recommends a yearly 6% investment in capital. This number includes existing capital (debt), school capital (new projects and previous debt) and recommended purchases for the coming fiscal year. This proposed budget recommends an aggressive 6.44% expenditure in FY21, a total of \$608,360 to include \$302,800 in new one-time purchases.

To fund the proposed FY21 Capital Plan, this budget is recommending using \$42,000 from the Holden Hospital Fund and \$262,800 from unappropriated free cash. This maintains the town policy of keeping \$100,000 in free cash for FY22 usage.

FY21-25 Proposed Capital Plan 1-Year Purchases

DEPT	Project Title	FY2021	FY2022	FY2023	FY2024	FY2025	Notes
DPW	Mini Excavator		\$ 45,000.00				Moved from 2024
DPW	Brush Mower					\$ 150,000.00	New Request
DPW	Asphalt Hotbox	\$ 45,000.00					
DPW	Dump Truck with Plow	\$ 100,000.00					Replaces 06 F450
DPW	Dump Truck with Plow				\$ 200,000.00		Replaces 04 MACK
DPW	DPW septic system replacement				\$ 40,000.00		
DPW	Additional Road Repair		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00		
DPW	Exhaust Mitigation System (DPW)		\$ 26,000.00				
DPW	DPW Garage Roof			\$ 100,000.00			
DPW	Ford F450 with Plow (Director Vehicle)				\$ 60,000.00		
CEM	Backpack Blower	\$ 500.00		\$ 500.00			
CEM	Stihl Trimmer		\$ 500.00		\$ 500.00		New - Under threshold - no budget
CEM	Walk Behind Blower	\$ 1,300.00					
CEM	John Deere Z920M Mower					\$ 9,000.00	New - Under threshold - no budget
FD	Firefighter Turnout Gear		\$ 17,000.00				
FD	Utility Pick Up Truck		\$ 27,000.00				
FD	Emergency Response Truck (Fire Chief)	\$ 42,000.00					Holden Hospital
FD	Fire Station One Roof				\$ 28,000.00		
FD	Fire Truck					\$ 550,000.00	New - Engine 2 Replacement
LIB	Windows Replacement				\$ 32,000.00		Revised estimate
LIB	Basement Flooring Replacement			\$ 20,000.00			
LIB	Repairing Library Foundation	\$ 49,000.00					Uses FY19 Funds
LIB	Architect Assessment for Library					\$ 42,000.00	New
PD	Vehicle camera and storage server	\$ 10,000.00	\$ 5,000.00				
PD	Police Cruiser (cycle)		\$ 50,000.00		\$ 55,000.00	\$ 57,500.00	New
Parks	Curtis Field Bandstand Roof	\$ 12,000.00					CPA Potential
Parks	Curtis Field Basketball Court				\$ 10,000.00		Possible CPA Funding
Parks	Curtis Field Walking Track			\$ 50,000.00			Possible CPA Funding
TA	Town Office IT Hardware and Software	\$ 30,000.00					
TA	Slade Building Paving	\$ 15,000.00					
TA	Document Management System		\$ 40,000.00				Possible IT Grant - Community Compact
		\$ 304,800.00	\$ 270,500.00	\$ 270,500.00	\$ 525,500.00	\$ 808,500.00	

While the previous chart identifies expenditures included in the FY21 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 FY21 budget.

FY21-25 Proposed Capital Plan Multi-year or Alternative Funding Source Projects

DPW	Culvert Replacement		\$ 100,000.00				Seek MVP Grant Funding
DPW	Chapter 90 Road Repair	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00		Chapter 90
DPW	Route 68 North Reconstruction Project	\$ 4,044,376.00					STIP
DPW	Reconstruct Lombard Road		\$ 1,000,000.00				Reapply for MassWorks STRAP
DPW	Williamsville Road Repair				\$ 1,000,000.00		MassWorks STRAP
DPW	Route 62 Bridge Repair (Ware River)	\$ 2,263,641.80					STIP
DPW	Evergreen Road Bridge (Mason Brook)	\$ 2,281,402.45					STIP
DPW	Williamsville Road Bridge (Burnshirt)			\$ 884,240.00			STIP
HCS	Center School Roof	\$ 3,600,000.00					MSBA reimb est at (~59%) - DE
LIB	Boiler Replacement	\$ 60,000.00					Green Communities
LIB	Lighting Upgrades	\$ 10,000.00					Green Communities
Parks	Playground Equipment	\$ 4,000.00					Possible CPA Funding
Parks	Playground Equipment - Rainbow's End	\$ 150,000.00					Possible CPA Funding
TCC	Extension of Williamsville Sidewalk					\$ 150,000.00	Complete Streets funding
TCC	Brigham Street Sidewalk				\$ 250,000.00		Complete Streets funding
TCC	Reconstruction High Street Sidewalk		\$ 175,000.00	\$ 400,000.00			Complete Streets funding
TCC	Pedestrian Lighting on Main Street		\$ 50,000.00	\$ 50,000.00	\$ 25,000.00		Complete Streets funding
		\$13,184,220.25	\$ 2,040,500.00	\$ 2,024,740.00	\$ 2,215,500.00	\$ 1,058,000.00	



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 \$303,560,334 or 3.21% 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							
			FY2021	FY 2022	FY 2023	FY 2024	FY2025
Short Term Debt			\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
<u>Capital Budget</u>							
Road Project (3/25/15)			\$ 165,000.00	\$ 165,000.00	\$ 165,000.00		
\$1.3 million			\$ 14,850.00	\$ 9,900.00	\$ 4,950.00		
Dump Truck (3/25/15)			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00		
\$135K			\$ 1,350.00	\$ 900.00	\$ 450.00		
Dump Truck (6/18)/Fire Engine (6/17)			\$ 60,000.00	\$ 55,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$600k			\$ 14,250.00	\$ 13,000.00	\$ 21,000.00	\$ 14,000.00	\$ 12,000.00
<u>School Debt</u>							
Green Repair			\$ 31,110.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Total General Fund Debt			\$ 303,560.00	\$ 291,300.00	\$ 288,900.00	\$ 97,000.00	\$ 95,000.00
Percent			3.21%	2.96%	2.83%	0.91%	0.86%
<u>CPA</u>							
Library Roof			\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$100k			\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
CPA Total Debt			\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00
All Debt			\$ 326,060.00	\$ 313,800.00	\$ 311,400.00	\$ 119,500.00	\$ 117,500.00
			FY21	FY22	FY23	FY24	FY25
Operating Budget			\$ 9,448,576.89	\$ 9,826,519.97	\$ 10,219,580.76	\$ 10,628,363.99	\$ 11,053,498.55
				<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>



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 to 10-year lens. The following is a snap shot of the town's financial reserves based on the recommendations made in this budget.

			FY18	FY19	FY20	Proposed
Operating Budget			\$ 8,712,866	\$9,023,955	\$9,303,345	\$9,448,577
Stabilization (5%)			\$ 431,685	\$ 390,950	\$ 390,950	\$ 447,163
			4.95%	4.33%	4.20%	4.73%
Capital Stabilization (1%)			\$ 135,229	\$ 158,190	\$ 100,000	\$ 44,298
			1.55%	1.75%	1.07%	0.47%
Free Cash (5%)			\$ 638,442	\$ 495,561	\$ 401,513	\$ 545,743
			7.33%	5.49%	4.32%	5.78%
Road Stabilization			\$ -	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%	0.00%
			\$ 1,205,356	\$1,044,701	\$ 892,463	\$1,037,204
			13.83%	11.58%	9.59%	10.98%

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.) Continue to prioritize reducing 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 FY21-25 Capital Improvement Plan.



Updated Financial Forecast

Limiting expenses, using creative solutions and supplementing the budget with one-time revenues allowed this proposed budget to come in balanced despite predictions in the [FY21-25 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 an extremely limited expense growth of 1.44%, town residents can expect deficits ranging from \$247k to \$1.26 million 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	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Prior Year Levy Limit	7,273,006	7,474,831	7,711,702	7,954,494	8,203,357	8,458,441
2 1/2% Increase	181,825	186,871	192,793	198,862	205,084	211,461
New Growth	20,000	50,000	50,000	50,000	50,000	50,000
Capital Exclusion	-	-	-	-	-	-
Debt Exclusions/Overlay	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Total	7,409,831	7,646,702	7,889,494	8,138,357	8,393,441	8,654,902
Revenue	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
Taxes	\$ 7,409,831.15	\$ 7,646,701.93	\$ 7,889,494.48	\$ 8,138,356.84	\$ 8,393,440.76	\$ 8,654,901.78
State Aid	\$ 629,986.00	\$ 642,520.05	\$ 655,304.12	\$ 668,343.22	\$ 681,642.42	\$ 695,206.93
Local Receipts	\$ 1,328,760.00	\$ 1,350,760.24	\$ 1,377,775.44	\$ 1,405,330.95	\$ 1,433,437.57	\$ 1,462,106.32
Free Cash/Other Available funds	\$ 80,000.00	\$ 40,000.00				
Total:	\$ 9,448,577.15	\$ 9,679,982.22	\$ 9,922,574.04	\$ 10,212,031.01	\$ 10,508,520.75	\$ 10,812,215.03
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Revenue	9,448,577	9,679,982	9,922,574	10,212,031	10,508,521	10,812,215
Expense	9,448,577	9,927,534	10,405,804	10,922,707	11,490,821	12,078,450
	0	(247,552)	(483,230)	(710,676)	(982,300)	(1,266,235)



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 FY21 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 (2.5%), the following recommendations will be made to town officials in priority order:

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

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.) Fund town reserves
- 3.) Add reasonable services

Revenue Source	FY20	TA Rec - FY21	Comments
Property Taxes	\$ 7,032,910	\$ 7,273,006	FY20 Tax Levy
Prop 2 1/2 Increase	\$ 175,823	\$ 181,825	Allowed by MGL
Add New Growth	\$ 73,500	\$ 20,000	Estimated
Overlay Reserve	\$ (35,000)	\$ (65,000)	Overlay Increase
Net Property Tax Revenue	\$ 7,247,233	\$ 7,409,831	
Capital Offset (Free Cash)	\$ 100,000	\$ 80,000	
Total Receipts	\$ 631,811	\$ 629,986	House 2
Projected Local Aid	\$ 631,811	\$ 629,986	
Projected Local Receipts	\$ 1,324,301	\$ 1,328,760	90% Actual
Total Operating Revenues	\$ 9,303,345	\$ 9,448,577	\$ 145,232.39
FY 2020 Budget	\$ 9,303,301	\$ 9,448,577	\$ 145,275.89
Operating Surplus/(Shortfall)	\$ 44	\$ 0	1.54%
Capital Budget Sources			
Unappropriated Free Cash		\$ 545,743	
Cash from Holden Hospital Account		\$ 42,000	
		\$ 587,743	
Free Cash Uses			
2020 Capital Budget		\$ 304,800	
Stabilization		\$ 25,000	
Town Center (Final)		\$ 75,000	
Free Cash for FY20 Budget		\$ 80,000	
		\$ -	
Sub Total Capital/Warrants		\$ 484,800	
Net Available Free Cash		\$ 102,943	

			FY20	Requested	TA Rec	Notes	% Change
Moderator - 114							
5100 Personnel							
	Stipend		\$ 100.00	\$ 100.00	\$ 100.00		
	Total		\$ 100.00	\$ 100.00	\$ 100.00		0.00%
Selectmen - 122							
5100 Personnel							
	Executive Assistant		\$ 34,636.00	\$ 34,636.00	\$ 36,171.00	Step Increase	4.24%
5110 Employee Support							
	Expenses		\$ 1,000.00	\$ 800.00	\$ 800.00		-25.00%
5200 Services							
	Binding of Records		\$ 101.00	\$ 250.00	\$ 250.00		59.60%
	Advertising		\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	Actual Cost	-100.00%
	Legal		\$ 40,000.00	\$ 40,000.00	\$ 40,000.00		0.00%
	Town Clock Maintenance		\$ 1,250.00	\$ 1,250.00	\$ 1,250.00		0.00%
5400 Supplies							
	Warrant Mailings		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		0.00%
	Office Supplies		\$ 3,500.00	\$ 2,500.00	\$ 3,500.00	Actual Cost	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		\$ 87,487.00	\$ 84,936.00	\$ 87,471.00		-0.02%
Town Admin - 129							
5100 Personnel							
	Salary		\$ 89,760.00	\$ 89,760.00	\$ 93,251.00	Merit Increase	3.74%
5110 Employee Support							
	Cell Phone Stipend		\$ 600.00	\$ 600.00	\$ 600.00		0.00%
	Expenses		\$ 3,000.00	\$ 3,500.00	\$ 3,500.00		14.29%
	Total		\$ 93,360.00	\$ 93,860.00	\$ 97,351.00		4.10%
Finance Committee - 131							
5110 Employee Support							
	FC Expenses		\$ 200.00	\$ 200.00	\$ 200.00		0.00%
5700 Other							
	FC Reserve Fund		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		0.00%
	Total		\$ 30,200.00	\$ 30,200.00	\$ 30,200.00		0.00%
Accountant - 135							
5200 Services							
	Accountant Services		\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	Regional Agreement	0.00%

	Annual Audit	\$	19,500.00	\$	19,000.00	\$	19,000.00	Actual Cost	-2.63%
5400 Supplies	Accountant Expense	\$	200.00	\$	200.00	\$	200.00		0.00%
	Total	\$	61,700.00	\$	61,200.00	\$	61,200.00		-0.82%

Assessor - 141

5100 Personnel	Assessing Assistant	\$	30,502.00	\$	30,502.00	\$	26,265.00	Combined with Planning Assist	-16.13%
5110 Employee Support	Expenses (Association Dues)	\$	272.00	\$	272.00	\$	272.00		0.00%
5200 Services	Assessing Services	\$	65,200.00	\$	66,800.00	\$	66,800.00	Contractual Increase	2.40%
	Expenses (CAI)	\$	4,800.00	\$	-	\$	-	Moved to IT Maintenance	
5400 Supplies	Expenses (postage and supplies)	\$	928.00	\$	928.00	\$	928.00		0.00%
	Total	\$	101,702.00	\$	98,502.00	\$	94,265.00		-7.89%

Treasurer Collector - 149

5100 Personnel	Salary	\$	62,991.00	\$	62,991.00	\$	64,494.00	Step Increase	2.33%
	Certification	\$	1,000.00	\$	1,000.00	\$	1,000.00		0.00%
5110 Employee Support	Expenses (Dues and Workshops)	\$	675.00	\$	610.00	\$	610.00		-10.66%
5200 Services	Payroll Services	\$	3,000.00	\$	3,000.00	\$	3,000.00		0.00%
	Expenses (Veri and Bank Fees)	\$	950.00	\$	3,950.00	\$	3,950.00	Moved from Supplies	75.95%
5400 Supplies	Expenses (postage and supplies)	\$	10,200.00	\$	7,000.00	\$	7,000.00	Moved to Services	-45.71%
5700 Other	Tax Title	\$	5,000.00	\$	5,000.00	\$	5,000.00		0.00%
	Total	\$	83,816.00	\$	83,551.00	\$	85,054.00		1.46%

IT - 155

5200 Services	IT Maintenance	\$	60,000.00	\$	64,000.00	\$	65,000.00	Assessing, Clerk and Build Software	7.69%
	Copier	\$	3,000.00	\$	3,000.00	\$	3,000.00		0.00%
	Web site	\$	4,000.00	\$	2,500.00	\$	3,000.00	Actual Cost	-33.33%
	Total	\$	67,000.00	\$	69,500.00	\$	71,000.00		5.63%

Town Clerk - 161

5100 Personnel									
	Town Clerk Salary	\$	40,357.00	\$	40,357.00	\$	45,460.00	Added Asst TC and Step Increases	11.23%
	Assistant TC	\$	2,573.00	\$	-			Added to TC Salary	
	Election Wages	\$	2,500.00	\$	5,763.00	\$	5,763.00	Presidential Election	56.62%
	Board of Registrar Wages	\$	446.00	\$	-			Added to Election Wages	
5110 Employee Support									
	Expenses (Conf, Dues, Mile)	\$	860.00	\$	1,295.00	\$	1,295.00	Added Prof. Development	33.59%
5200 Services									
	Expenses (Binding, Safe Deposit)	\$	276.00	\$	645.00	\$	645.00		57.21%
5400 Supplies									
	Expenses (postage and supplies)	\$	2,700.00	\$	-			Combined with Election Expenses	
	Election Expenses	\$	4,500.00	\$	11,525.00	\$	11,525.00	Presidential election	60.95%
	Total	\$	54,212.00	\$	59,585.00	\$	64,688.00		16.19%

Conserv Commission - 171

5400 Supplies									
	Expenses	\$	1,172.00	\$	500.00	\$	500.00		-134.40%
	Total	\$	1,172.00	\$	500.00	\$	500.00		-134.40%

Planning - 175

5100 Personnel									
	Assistant	\$	13,721.00	\$	13,721.00	\$	-	Combined with Assessing	
	EDC	\$	4,100.00	\$	-	\$	-	Eliminated	
5200 Services									
	Montachusett Assessment	\$	1,533.00	\$	1,578.99	\$	1,578.99	Assessment	2.91%
	Expenses	\$	1,000.00	\$	500.00	\$	500.00		-100.00%
	Total	\$	20,354.00	\$	15,799.99	\$	2,078.99		-879.03%

Economic Development - 182

5100 Personnel									
	Coordinator Stipend	\$	-	\$	-	\$	1,000.00	New Position	
5200 Services									
	QC Website	\$	-	\$	-	\$	1,500.00	Regional Ads	100.00%
	Local Advertising	\$	-	\$	-	\$	1,000.00	Local Business Ads	100.00%
	Sign Maintenance	\$	-	\$	-	\$	1,000.00	Welcome Signs	100.00%
	Total	\$	-	\$	-	\$	4,500.00	Funded with Revenue	100.00%

Zoning Board of Appeals - 176

5100 Personnel									
	Assistant Stipend	\$	500.00	\$	500.00	\$	500.00		0.00%

5400 Supplies	Expenses	\$	675.00	\$	500.00	\$	500.00	-35.00%
	Total	\$	1,175.00	\$	1,000.00	\$	1,000.00	-17.50%

Building and Maintenance - 192

5100 Personnel	Custodian	\$	9,185.00	\$	9,185.00	\$	9,367.00	Step Increase	1.94%
5200 Services	Utilities and Maintenance	\$	31,000.00	\$	31,000.00	\$	31,000.00	Actual Cost	0.00%
	Phone	\$	6,500.00	\$	6,500.00	\$	6,500.00		0.00%
	Total	\$	46,685.00	\$	46,685.00	\$	46,867.00		0.39%

Police - 210

5100 Personnel	Police Chief Salary	\$	101,766.00	\$	101,766.00	\$	105,737.00	Merit Increase	3.76%
	Police Wages	\$	476,324.00	\$	481,890.00	\$	483,271.00	Contractual	1.44%
	Police Training Wages	\$	10,532.00						
	Police Assistant	\$	15,435.00	\$	15,435.00	\$	15,745.00	Step Increase	1.97%
5110 Employee Support	Police Training Expense	\$	7,250.00	\$	-				
	Police Maintenance	\$	6,840.00	\$	-				
	Police Equipment	\$	10,800.00	\$	-				
	Stipends and Allowances			\$	47,950.00	\$	47,950.00		100.00%
	Mileage			\$	305.00	\$	305.00		100.00%
5200 Services	Police Maintenance	\$	1,500.00						
	Police Vehicle	\$	5,750.00						
	Police Equipment	\$	1,074.00						
	Services			\$	11,859.00	\$	11,859.00		100.00%
5400 Supplies	Police Maintenance	\$	4,150.00						
	Police Vehicle	\$	2,000.00						
	Police Equipment	\$	3,700.00						
	Supplies			\$	11,050.00	\$	11,050.00		100.00%
	Total	\$	647,121.00	\$	670,255.00	\$	675,917.00		4.26%

Fire - 220

5100 Personnel	Fire Chief Salary	\$	82,722.00	\$	82,722.00	\$	84,774.00	Moved onto Wage Plan	2.42%
	Fire Wages	\$	264,000.00	\$	267,067.00	\$	267,067.00	Contractual	1.15%

		Stipends, Overtime, Wages							
	Fire Call Wages	\$	65,000.00	\$	74,392.00	\$	74,392.00	Added Call Stipends, Vaca Cover.	12.63%
		Train, Weekend, Call, Vaca							
5110	Employee Support								
	Equipment (Protective Clothing)	\$	5,000.00	\$	2,500.00	\$	2,500.00		-100.00%
5200	Services								
	Vehicle Maintenance	\$	20,000.00	\$	20,000.00	\$	20,000.00		0.00%
	Build Maint (Electric)	\$	1,000.00	\$	1,000.00	\$	1,000.00		0.00%
5400	Supplies								
	Build Maint (Building and Heat)	\$	12,600.00	\$	15,200.00	\$	15,200.00	Heating Costs	17.11%
	Equipment (Hose, Turnout Gear)	\$	3,000.00	\$	8,000.00	\$	8,000.00	Added Turnout Gear	62.50%
5700	Other								
	Equipment (Old Outlay)	\$	9,000.00	\$	9,000.00	\$	9,000.00		0.00%
	Total	\$	462,322.00	\$	479,881.00	\$	481,933.00		4.07%

Ambulance - 231

5200	Services								
	Ambulance Lease	\$	22,356.00	\$	19,738.00	\$	19,738.00	Heat Moved to Fire Build Maint	-13.26%
	Ambulance Pro Service	\$	26,900.00	\$	26,900.00	\$	26,900.00		0.00%
5400	Supplies								
	Ambulance Pro Service	\$	2,500.00	\$	2,500.00	\$	2,500.00		0.00%
	Medical Supplies	\$	13,500.00	\$	13,500.00	\$	13,500.00		0.00%
5700	Other								
	Medical Supplies (New)	\$	9,500.00	\$	9,500.00	\$	9,500.00		0.00%
Total		\$	74,756.00	\$	72,138.00	\$	72,138.00		-3.63%

Building - 241

5100	Personnel								
	Building Assistant	\$	16,292.00	\$	31,973.00	\$	32,832.00	Combined with Health, Step	50.38%
5200	Employee Support								
	Continuing Ed for Inspectors	\$	-	\$	500.00	\$	500.00	Education for New Codes	100.00%
5200	Services								
	Regional Building Services	\$	26,100.00	\$	26,750.00	\$	26,750.00	Contractual	2.43%
5400	Supplies								
	Building Expenses	\$	1,135.00	\$	500.00	\$	500.00		-127.00%
Total		\$	43,527.00	\$	59,723.00	\$	60,582.00		28.15%

Emergency Management - 291

5100	Personnel								
	Emergency Planning Director	\$	1,066.00	\$	1,066.00	\$	1,100.00	Periodic Increase	3.09%

5400 Supplies		Emergency Planning Expenses	\$	1,333.00	\$	833.00	\$	833.00		-60.02%
		Total	\$	2,399.00	\$	1,899.00	\$	1,933.00		-24.11%
Animal Control - 292										
5200 Services		Regional Animal Control	\$	17,247.00	\$	17,678.00	\$	17,678.00	Contractual	2.44%
		Total	\$	17,247.00	\$	17,678.00	\$	17,678.00		2.44%
Tree Warden - 294										
5100 Personnel		Tree Warden Wages	\$	1,882.00	\$	1,882.00	\$	1,900.00	Periodic Increase	0.95%
5200 Services		Outside Tree Services	\$	4,000.00	\$	4,000.00	\$	4,000.00		0.00%
		Total	\$	5,882.00	\$	5,882.00	\$	5,900.00		0.31%
Dispatch - 299										
5200 Services		Rutland Regional	\$	127,000.00	\$	146,199.20	\$	145,199.20	Contractual	12.53%
		Total	\$	127,000.00	\$	146,199.20	\$	145,199.20		12.53%
School - 300										
5700 Other		Quabbin Regional	\$	4,751,988.00	\$	5,132,147.04	\$	4,873,789.70	Estimated	2.50%
		QRSD Roof Repair Debt	\$	31,110.00	\$	31,110.00	\$	31,110.00	Estimated	0.00%
		Monty Tech	\$	649,021.00	\$	563,000.00	\$	563,000.00	Estimated	-15.28%
		Total	\$	5,432,119.00	\$	5,726,257.04	\$	5,467,899.70		0.65%
DPW - 420										
5100 Personnel		DPW Director	\$	75,108.00	\$	75,108.00	\$	77,779.00	Moved to Wage Plan	3.43%
		DPW Wages	\$	253,847.00	\$	252,975.00	\$	252,975.00	Contractual	-0.34%
		DPW Assistant	\$	13,721.00	\$	13,721.00	\$	13,995.00	Step increase	1.96%
5110 Employee Support		General Highway Support	\$	7,500.00	\$	9,000.00	\$	9,000.00		16.67%
		Stipends			\$	4,700.00	\$	4,700.00	Moved from DPW Wages	100.00%
5200 Services		Services	\$	73,554.00	\$	74,027.00	\$	74,027.00		0.64%
5400 Supplies										

	Road Maintenance + Equip	\$	149,946.00	\$	161,473.00	\$	161,473.00	Road Maint Supplies	7.14%
5600	Intergovernmental								
	Police Details	\$	5,000.00	\$	6,000.00	\$	6,000.00	Details	16.67%
5700	Other								
	Advertising	\$	-	\$	600.00	\$	600.00	Procurement Ads	100.00%
	Total	\$	573,676.00	\$	597,604.00	\$	600,549.00		4.47%

Snow and Ice - 423

5100	Personnel								
	Winter Wages	\$	65,239.00	\$	67,536.00	\$	67,536.00		3.40%
5200	Services								
	Plowing Private Ways	\$	4,750.00	\$	1,200.00	\$	1,200.00	Plum Tree - Removed Streeter	-295.83%
	Winter Outside Services	\$	4,600.00	\$	5,000.00	\$	5,000.00	Mile Road Contract	8.00%
5400	Supplies								
	Equip, Supplies and Materials	\$	160,000.00	\$	160,000.00	\$	160,000.00		0.00%
	Total	\$	234,589.00	\$	233,736.00	\$	233,736.00		-0.36%

Street Lights - 424

5200	Services								
	Municipal Lights	\$	5,500.00	\$	5,500.00	\$	5,500.00		0.00%
	Total	\$	5,500.00	\$	5,500.00	\$	5,500.00		0.00%

Cemetery - 491

5200	Services								
	Cemtetry Maintenance	\$	500.00	\$	-			Moved to DPW Wages	
5400	Supplies								
	Cemetery Equipment	\$	1,300.00	\$	1,300.00	\$	1,300.00		0.00%
	Total	\$	1,800.00	\$	1,300.00	\$	1,300.00		-38.46%

Board of Health - 510

5100	Personnel								
	BOH and ConCom Assistant	\$	13,721.00	\$	-	\$	-	Combined with Building Assist	
5200	Services								
	Landfill Monitoring	\$	9,180.00	\$	9,180.00	\$	-	Paid from Revolving	
	MPHN Public Nurse			\$	1,600.00	\$	-	Paid from Revolving	
5400	Supplies								
	BOH Expenses	\$	2,363.00	\$	500.00	\$	500.00	Excess from Revolving	-372.60%
	Total	\$	25,264.00	\$	11,280.00	\$	500.00		-4952.80%

Senior Center - 541

5100 Personnel							
COA Director	\$	15,281.00	\$	15,281.00	\$	15,585.00	Step Increase 1.95%
5200 Services							
COA Expenses	\$	2,500.00	\$	2,500.00	\$	2,500.00	0.00%
5400 Supplies							
COA Expenses	\$	2,500.00	\$	2,500.00	\$	2,500.00	0.00%
Total	\$	20,281.00	\$	20,281.00	\$	20,585.00	1.48%

Veterans - 543

5110 Employee Support							
Veteran Training Expenses	\$	350.00	\$	650.00	\$	650.00	Increased Prof. Development 46.15%
5200 Services							
Regional Services	\$	8,000.00	\$	8,000.00	\$	8,000.00	0.00%
5400 Supplies							
Veteran Expenses	\$	200.00	\$	200.00	\$	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	\$	30,000.00	\$	30,000.00	\$	30,000.00	0.00%
Total	\$	39,550.00	\$	39,850.00	\$	39,850.00	0.75%

Library - 610

5100 Personnel							
Director	\$	27,000.00	\$	27,000.00	\$	27,552.00	Step Increase 2.00%
Assistant Wages	\$	16,075.00	\$	16,075.00	\$	16,075.00	0.00%
5110 Employee Support							
Association Dues	\$	-	\$	310.00	\$	310.00	100.00%
5200 Services							
Utilities and Maintenance	\$	21,200.00	\$	19,317.00	\$	19,317.00	Dept Request -9.75%
5400 Supplies							
Books and Materials	\$	18,043.00	\$	19,547.00	\$	19,547.00	7.69%
Total	\$	82,318.00	\$	82,249.00	\$	82,801.00	0.58%

Recreation - 630

5400 Supplies							
Parks Services and Expenses	\$	3,100.00	\$	3,100.00	\$	4,000.00	Periodic Increase 22.50%
Total	\$	3,100.00	\$	3,100.00	\$	4,000.00	22.50%

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%
Short Term Interest - 750										
		Interest on Short-term Debt	\$	2,000.00	\$	2,000.00	\$	2,000.00		0.00%
		Total	\$	2,000.00	\$	2,000.00	\$	2,000.00		0.00%
Long Term Debt Principal - 751										
		2013 Road Project	\$	165,000.00	\$	165,000.00	\$	165,000.00		0.00%
		2014 DPW Dump	\$	15,000.00	\$	15,000.00	\$	15,000.00		0.00%
		2017 Fire Truck and Dump	\$	55,000.00	\$	75,000.00	\$	60,000.00	Refinance	8.33%
		SGT SUV	\$	5,000.00	\$	-	\$	-	Final Payment Made	0.00%
		Total	\$	240,000.00	\$	255,000.00	\$	240,000.00		0.00%
Long Term Debt Interest - 752										
		2013 Road Project	\$	19,800.00	\$	19,800.00	\$	14,850.00		-33.33%
		2014 DPW Dump	\$	1,800.00	\$	1,800.00	\$	1,350.00		-33.33%
		2017 Fire Truck and Dump	\$	15,321.00	\$	14,250.00	\$	14,250.00		-7.52%
		SGT SUV	\$	150.00	\$	-	\$	-		
		Total	\$	37,071.00	\$	35,850.00	\$	30,450.00		-21.74%
Cherry Sheet Assessments - 820										
		Air Pollution	\$	1,238.00	\$	1,289.00	\$	1,289.00	Estimated	3.96%
		Regional Transit	\$	4,853.00	\$	6,551.00	\$	6,551.00	Estimated	25.92%
		RMV	\$	3,280.00	\$	3,340.00	\$	3,340.00	Estimated	1.80%
		Total	\$	9,371.00	\$	11,180.00	\$	11,180.00		16.18%
Worcester Regional Retirement - 911										
		Assessment	\$	255,716.00	\$	278,671.00	\$	278,671.00	Increased assessment	8.24%
		Total	\$	255,716.00	\$	278,671.00	\$	278,671.00		8.24%
Unemployment - 913										
		Reserve	\$	10,000.00	\$	10,000.00	\$	10,000.00	Estimated	0.00%
		Total	\$	10,000.00	\$	10,000.00	\$	10,000.00		0.00%

Health Insurance - 914

Annual Cost	\$	165,000.00	\$	161,000.00	\$	161,000.00	Removing Buffer	-2.48%
Total	\$	165,000.00	\$	161,000.00	\$	161,000.00		-2.48%

Medicare - 916

Annual Cost	\$	28,600.00	\$	29,500.00	\$	29,500.00	Adjusted for Wages	3.05%
Total	\$	28,600.00	\$	29,500.00	\$	29,500.00		3.05%

Liability Insurance - 945

Annual Cost	\$	117,000.00	\$	124,020.00	\$	121,000.00	Added Cyber Insurance	3.31%
Total	\$	117,000.00	\$	124,020.00	\$	121,000.00		3.31%

Total Budget	\$	9,312,672.00	\$	9,727,952.23	\$	9,448,576.89		1.44%
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