



Fiscal Year 2019 Town Budget

Executive Summary

Town meeting authorized the FY2019 Operating and Capital Budget on June 5, 2018. The total authorized budget was \$9,023,955. This budget limits growth to 3.57 percent while maintaining or increasing levels of service.

Department heads, elected officials and appointed volunteers began developing their capital and operating budget requests in October 2017. Guidance from the Interim Town Administrator instructed department heads to level fund salaries while identifying issues to address with budget requests. Rather than level fund all items, department heads analyzed budgets and asked for increases to improve service levels and increase efficiency. The budget then received reviews from the Town Administrator, Board of Selectmen and Finance Committee before coming to Town Meeting floor. Town meeting voters adjusted two budget lines at Town Meeting, increasing Council on Aging Expenses by \$2000 and Planning Board Clerk by \$8,460.

Although the primary goal of this budget is to control growth and maintain sound revenue and expenditure practices, it addresses several key needs.

- This budget contains changes that address the need for modest increases in service hours in the following departments: Board of Selectmen, Planning Board, Building Department, Council on Aging and Veteran Services. These changes will help departments increase services, increase communication with residents and increase the town's ability to create economic development opportunities.
- This budget contains the ability to offer competitive union and non-union salaries to retain talented employees within long-term growth targets and gain greater employee wage parity across departments.
- This budget continues to offer excellent training opportunities to police, fire and department of public works personnel in addition to funding summer road projects and winter operations aimed at improving town driving surfaces.
- This budget continues to fund obligations to the QRSD and ensure our students receive the best possible education.



Fiscal Year 2019 Town Budget

- This budget continues investments in capital projects to include equipment for public works, protective equipment and measures for the fire department, critical maintenance projects for the Library and an investment into the future of the Hubbardston Town Center.

This budget increases services while meeting the need to provide a balanced budget. However, there are several key areas of need not addressed that need continued prioritization if allowed by revenues or a lowered school assessment.

- Add additional hours to outsourced accounting services to strengthen town financial practices and improve access to information.
- Add an additional non-union foreman for the department of public works to help lead staff and increase operational efficiencies.
- Continue to upgrade technology and software infrastructure.



Fiscal Year 2019 Town Budget

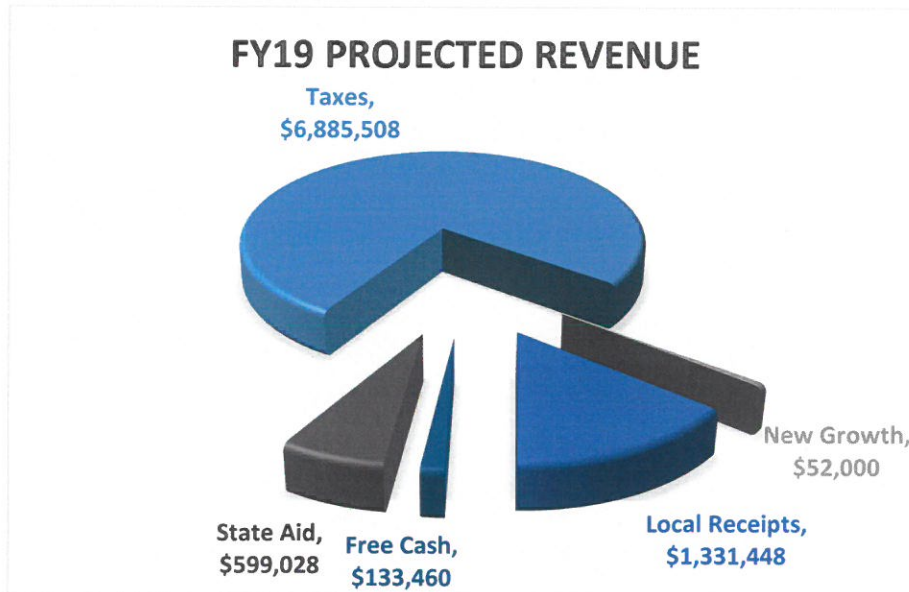
Revenue

Thanks to an adherence to best practices, the Hubbardston financial team is confident in the FY2019 revenue forecast. This will allow the continuation of high-level services while controlling for long-term operating budget growth. These revenue estimates are considered conservative and grant flexibility.

Projected FY19 Revenue

Taxes	\$ 6,885,508
New Growth	\$ 52,000
Local Receipts	\$ 1,331,448
Free Cash	\$ 133,460
State Aid	\$ 599,028

Total Revenue: \$9,001,444





Fiscal Year 2019 Town Budget

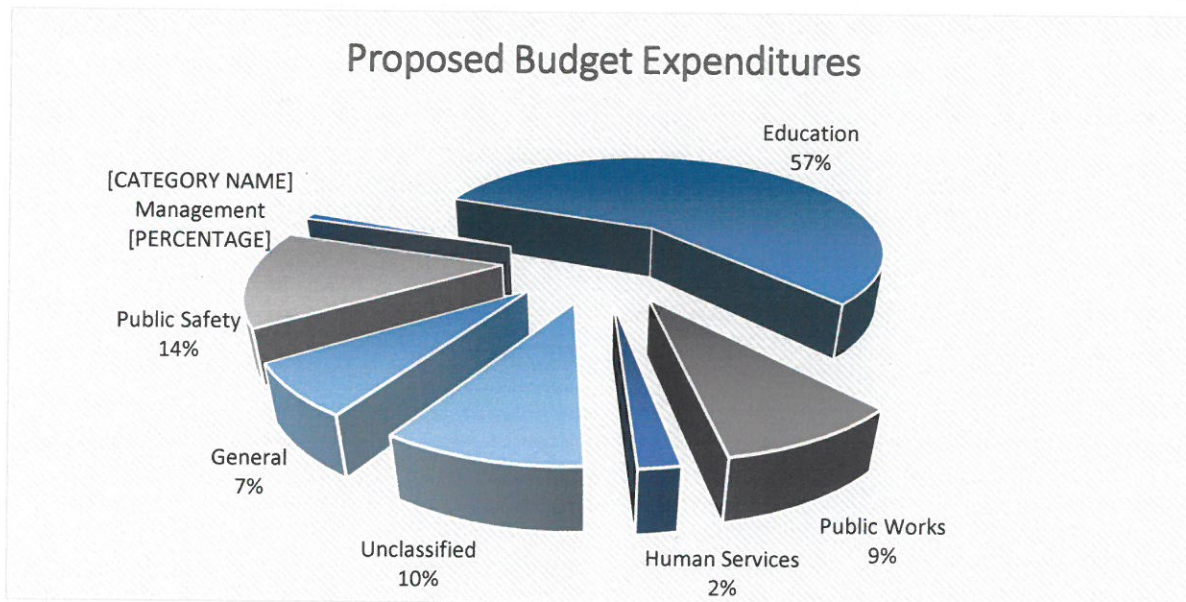
Expenditures

The approved budget's expenditures total \$9,023,955. This is a 3.45 percent increase from the FY2018 approved budget of \$8,712,866.

FY2019 Proposed Expenditures by Category

General	627762
Public Safety	1274830
Growth	83576
Education	5184843
Public Works	812780
Human Services	179773
Unclassified	860392

Total Expenditure: \$9,023,955





**Fiscal Year 2019
Town Budget**

Capital

One of largest drivers of growth in this budget is the inclusion of one-time capital costs. Capital investments represent 2.55 percent of the total FY2019 budget.

HFD Exhaust Mitigation	\$57,500	Onetime purchase
HFD Structural FF Gear	\$16,800	Onetime purchase
Library Structural Maintenance	\$6,000	Onetime purchase
Town Center Engineering Costs	\$150,000	Onetime purchase

Total Capital: \$230,100

One-time costs are important considerations in any budget as a supplement to ongoing operating costs. Every effort was made to remove one-time costs from the operating budget for transparency. The requests shown above improve the town's ability to keep the firefighting force safe, address long overdue maintenance in our aging library and start major structural improvements to the town center.

Town of Hubbardston, Massachusetts
FY 2019 Operating and Capital Budget Summary

Revenue Source	FY2019 Budget	Comments
Property Taxes	\$ 6,774,154	FY18 Tax Levy
Prop 2 1/2 Increase	\$ 169,354	Allowed by MGL
Add New Growth	\$ 52,000	Verified by Assessors 3/28/18
Less Snow & Ice Deficit	\$ -	After Internal Transfer
Less Reserve for Abatement	\$ (35,000)	Verified by Assessors 3/28/18
Net Property Tax Revenue	\$ 6,960,508	
Free Cash for Budget	\$ 133,460	
Total Receipts	\$ 611,775	Governor's Budget House 1
Less offsets/Assessments	\$ (12,747)	Governor's Budget House 1
Projected Local Aid	\$ 599,028	
Projected Local Receipts	\$ 1,331,448	See Subsection
Total Operating Revenues	\$ 9,024,444	
FY 2019 Budget	\$ 9,023,955	
Operating Surplus/(Shortfall)	\$ 489	
Capital Budget Sources		
Unappropriated Free Cash	\$ 495,561	December 2017 Town Meeting
Capital Budget		
HFD Exhaust Mitigation	\$ 57,300	Free Cash
HFD Structural FF Gear	\$ 16,800	Free Cash
Library Maintenance	\$ 6,000	Free Cash
Town Center Engineering	\$ 150,000	Free Cash
Sub Total FY19 Free Cash	\$ 230,100	
Free Cash used for Budget	\$ 133,460	Added to Revenue
Net Available Free Cash	\$ 132,001	
Warrant Articles		
Senior Tax Workoff	\$ 15,000	Free Cash
Wage Study	\$ 3,000	Free Cash
FY2018 Bills	\$ 9,032	Free Cash
Articles Total	27,032	
Free Cash Balance	104,969	

ACCOUNT NUMBER	ACCOUNT NAME	FY19 TOWN MEETING VOTE
GENERAL GOVERNMENT		
Executive		
001-122-5110-0001	Executive Assistant	\$32,825
001-122-5700-0000	Selectboard Expense	\$8,000
001-122-5700-0001	Binding of Records	\$1,000
NEW	Warrant Mailings	\$1,000
001-129-5110-0000	Town Administrator Salary	\$85,000
001-129-5700-0000	Town Administrator Expense	\$3,600
	Total Executive	\$131,425
Town Clerk		
001-161-5110-0000	Town Clerk Salary	\$41,325
001-161-5190-0000	Town Clerk Certification	\$1,000
001-161-5700-0000	Town Clerk Expenses	\$3,814
001-161-5110-0001	Asst Town Clerk	\$2,635
001-162-5700-0000	Elections & Registrations	\$10,260
001-163-5110-0000	Board of Registrars Wages	\$446
	Total Town Clerk	\$59,480
Accounting		
001-135-5300-0004	Town Accountant Services	\$42,000
001-135-5420-0000	Town Accountant Expense	\$200
001-135-5300-0000	Annual Audit	\$19,000
	Total Accounting	\$61,200
Assessors		
001-141-5110-0002	Assessing Administrative Assistant	\$14,040
001-141-5420-0000	Assessors' Expenses	\$6,000
001-141-5300-0000	Assessors' Contracted Services	\$63,700
	Total Assessors	\$83,740
Treasurer/Collector		
001-149-5110-0000	Treasurer/Collector Salary	\$60,850
001-149-5190-0000	Treasurer/Collector Certification	\$1,000
001-149-5110-0002	Finance Administrative Assistant	\$16,670
001-149-5700-0000	Treasurer/Collector Expense	\$10,250
001-149-5300-0000	Treasurer/Collector Payroll Services	\$3,000
001-149-5700-0001	Treasurer/Collector Tax Title Expense	\$5,000
	Total Treasurer/Collector	\$96,770
Legal Services		
001-151-5300-0000	Legal Services	\$40,000
	Total Legal Services	\$40,000
Conservation Commission		
001-171-5700-0000	Conservation Comm. Expenses	\$1,172
	Total Conservation Commission	\$1,172
Operations Support		
001-122-5210-0000	Town Office Utilities & Maintenance	\$31,000
NEW	Custodial Services (NEW)	\$7,500
001-122-5230-0000	Town Office Phone	\$7,500
001-122-5240-0000	IT (Computer) Maintenance	\$60,000
001-122-5300-0003	Town Website	\$6,000
001-122-5400-0000	Copier Expense	\$5,000
	Total Operations Support	\$117,000
Other General Government		
001-176-5110-0000	Board of Appeals Clerk Wages	\$500
001-176-5700-0000	Board of Appeals Expense	\$675
001-195-5700-0000	Town Report	\$500

001-114-5110-0000	Moderator	\$100
001-131-5420-0000	Finance Committee Expenses	\$200
001-132-5700-0000	Finance Committee Reserve Fund	\$35,000
	Total Other General Government	\$36,975
	TOTAL GENERAL GOVERNMENT	\$627,762
PUBLIC SAFETY		
Police Department		
001-210-5110-0000	Police Chief Salary	\$96,900
001-210-5110-0002	Police Wages	\$447,944
001-210-5110-0003	Police Training Wages	\$14,782
001-210-5110-0001	Police Administrative Assistant	\$14,425
001-210-5700-0000	Police Dept. Maintenance	\$12,490
001-210-5240-0000	Police Dept. Vehicle Maintenance	\$7,750
001-210-5850-0000	Police Dept. Equipment & Outlay	\$14,849
	Total Police Department	\$609,140
Fire Department		
001-220-5110-0000	Fire Chief Salary (Inc Hol)	\$81,100
001-220-5110-0001	Fire Department - Wages	\$244,100
001-220-5190-0000	Fire Department - Call Wages	\$65,000
001-220-5430-0000	Fire Department Maintenance	\$13,600
001-220-5240-0000	Fire Department Vehicle Maint.	\$20,000
001-220-5500-0000	Fire Department Equipment & Outlay	\$17,000
	Total Fire Department	\$440,800
Ambulance Expenses		
001-231-5290-0000	Lease of Space	\$21,500
001-231-5300-0000	Prof. Expenses/Services	\$29,400
001-231-5500-0000	Medical Supplies	\$23,000
	Ambulance Expenses	\$73,900
	Total Fire and Ambulance	\$514,700
Other Emergency Services		
001-299-5110-0000	Rutland Regional Dispatch Fee	\$129,786
001-299-5700-0000	Dispatch Maintenance & Equip.	\$2,000
001-291-5110-0000	Emergency Planning Director	\$1,045
001-291-5700-0000	Emergency Planning Expenses	\$1,333
001-292-5110-0000	Animal Control Officer/Services & Expense	\$16,826
	Other Emergency Services	\$150,990
	TOTAL PUBLIC SAFETY	\$1,274,830
GROWTH MANAGEMENT		
Building Inspection		
001-192-5110-0000	Building Commissioner Salary	\$24,185
001-192-5700-0000	Building Department Expense	\$3,610
001-519-5110-0000	Animal Inspector Salary	\$1,500
001-519-5705-0000	Animal Inspector Expense	\$663
	Total Building Inspection	\$29,958
Planning Board		
001-175-5700-0000	Planning Board Expenses	\$1,000
001-175-5700-0001	Montachusett Reg. Planning District	\$1,500
001-175-5300-0002 NEW	Master Plan	\$1,500
001-175-5110-0000 NEW	Planning Board Clerk (New)	\$11,500
	Total Planning Board	\$15,500
Inspectional Services		
001-510-5110-0000	Board of Health and ConCom Admin Assistant	\$12,150
001-192-5110-0001	Land Use Administrative Assistant	\$14,425
	Total Inspectional Services Support	\$26,575
Health Services		
001-510-5300-0000	Landfill monitoring	\$9,180

001-510-5700-0000	Board of Health Expenses	\$2,363
	Total Health Services	\$11,543
	TOTAL GROWTH MANAGEMENT	\$83,576
EDUCATION		
001-300-5700-0000	Quabbin Regional School Assessment	4,493,505.57
001-350-5700-0000	School: Montachusett. Reg. Voc. Tech.	\$658,822
001-300-5700-0005	QRSD Green Repair	\$32,515
	TOTAL EDUCATION	\$5,184,843
PUBLIC WORKS AND CEMETERIES		
Public Works Wages		
001-421-5110-0000	DPW Director	\$73,635
001-422-5110-0001	DPW Wages	\$245,900
NEW	DPW Administrative Assistant	\$12,200
	Total Public Works Wages	\$331,735
Public Works Expenses		
001-424-5700-0000	Municipal Lights	\$5,500
001-422-5240-0000	Total DPW Road Maintenance	\$91,000
001-422-5700-0000	Total General Highway	\$31,500
001-422-5240-0001	Total Equip. and Machinery Repairs	\$108,500
001-423-5110-0000	Employee Overtime (Highway Winter Wages)	\$68,000
001-423-5120-0000	Highway Winter Outside Wages	\$4,600
001-423-5700-0000	Equip., Supplies & Materials	\$160,000
001-423-5290-0000	Plowing of Private Ways	\$3,800
	Total DPW Expense	\$472,900
	Total DPW	\$804,635
Cemetery		
001-491-5290-0000	Cemetery Maintenance & Improvement	\$500
001-491-5850-0000	Cemetery Equipment & Outlay	\$1,300
001-491-5700-0001	Veterans' Graves	\$500
	Total Cemeteries	\$2,300
Tree Warden		
001-249-5110-0000	Tree Warden Wages	\$1,845
001-249-5700-0000	Tree Warden Outside Serv.	\$4,000
	Total Tree Warden	\$5,845
	TOTAL PUBLIC WORKS & CEMETERIES	\$812,780
RESIDENT SERVICES		
Council On Aging		
001-541-5240-0000	MART Van Expenses	\$100
001-541-5110-0000	Council on Aging Director	\$13,665
001-541-5700-0000	Council on Aging Expense	\$5,000
	Total Council on Aging	\$18,765
Veteran Services		
001-543-5110-0000	Veteran Services Officer	\$8,000
001-543-5700-0000	Veteran Services Expenses	\$200
001-543-5700-0001	Veteran Training Expenses	\$350
001-543-5770-0000	Veteran Benefits	\$65,000
001-491-5700-0001	Veteran Flags	\$400
	Total Veteran Services	\$73,950
Library		
NEW	Library Director	\$30,405
001-610-5110-0000	Library Assistant Wages	\$11,560
001-610-5700-0001	Library Utilities & Maintenance	\$21,200
001-610-5400-0000	Library Books & Materials	\$18,043
	Total Library	\$81,208
Commissions		

001-549-5700-0000	Agricultural Commission Expense	\$300
001-691-5700-0000	Historical Commission Expenses	\$200
001-950-5700-0000	Town Clock Maintenance	\$1,250
	Total Commission Expenses	\$1,750
Celebrations		
001-692-5700-0000	Memorial Day	\$1,000
	Total Celebrations	\$1,000
Park Services & Expense		
001-699-5700-0000	Parks Services & Expense	\$3,100
	Total Parks	\$3,100
	TOTAL RESIDENT SERVICES	\$179,773.00
UNCLASSIFIED		
Debt Service		
001-752-5925-0000	Interest on Short Term Debt	\$2,000
001-710-5910-2013	2013 Roads Project (P)	\$165,000
001-751-5925-2013	2013 Roads Project (I)	\$24,750
001-710-5910-2014	DPW 6 wheel dump w plow (voted 2014) (P)	\$20,000
001-751-5925-2014	DPW 6 wheel dump w plow (voted 2014) (I)	\$2,400
001-710-5910-20	DPW 6 wheel dump w plow (FY'18) (P)	\$50,000
001-751-5925-20	DPW 6 wheel dump w plow (FY'18) (I)	\$1,855
001-710-5910-0014	SGT SUV - bought in 2014 (P)	\$5,000
001-751-5925-0014	SGT SUV - bought in 2014 (I)	\$300
	Total Debt Service	\$271,305
Insurance		
001-911-5690-0000	Worcester Regional Retirement	\$260,487
001-914-5150-0000	Ch. 32B (Health Insurance)	\$180,000
001-916-5150-0000	FICA Assessment (other employee benefits)	\$28,600
001-913-5780-0000	Unemployment Compensation Expense	\$10,000
001-945-5740-0000	General Insurance	\$110,000
	Total Insurance	\$589,087
	TOTAL UNCLASSIFIED	\$860,392
TOTAL OPERATING BUDGET		\$9,023,955
TOTAL OPERATING REVENUE		\$9,024,444
NET		\$489