

Revenue Source	Accounting	Administrator	Comments
Property Taxes	\$ 7,032,910	\$ 7,032,910	FY19 Tax Levy
Prop 2 1/2 Increase	\$ 175,823	\$ 175,823	Allowed by MGL
Add New Growth	\$ 63,500	\$ 73,500	Verified by Assessors 1/30/19
Less Snow & Ice Deficit	\$ -	\$ -	
Less Reserve for Abatement	\$ (35,000)	\$ (35,000)	
Net Property Tax Revenue	\$ 7,237,233	\$ 7,247,233	
Free Cash for Operating Budget	\$ 100,000	\$ 100,000	
Total Receipts	\$ 612,022	\$ 637,989	House 1 (Jan 23, 2019)
Less offsets/Assessments	\$ (12,747)	\$ (10,011)	House 1 (Jan 23, 2019)
Projected Local Aid	\$ 599,275	\$ 627,978	
Projected Local Receipts	\$ 1,267,180	\$ 1,294,355	
Total Operating Revenues	\$ 9,203,688	\$ 9,269,566	
FY 2020 Budget	\$ 9,471,175	\$ 9,269,431	
Operating Surplus/(Shortfall)	\$ (267,487)	\$ 135	
Available Resources			
Unappropriated Free Cash	\$ 401,513	\$ 401,513	DOR Verified
Cash from Municipal Stabilization		\$ 58,910	
		\$ 460,423	
Town Meeting Requests			
2020 Capital Budget	\$ -	\$ 263,000	Capital Plan - Warrant Article
Free Cash for FY20 Budget		\$ 100,000	FY20 Budget Revenue
Senior Work Off		\$ 15,000	Warrant Article
Account Transfers		\$ 148	Warrant Article
Hubb Preservation		\$ 1,755	Warrant Article
Cemetery Machinery		\$ 6,500	Warrant Article
Sub Total Capital and Warrants	\$ -	\$ 386,403	
Remaining Free Cash	\$ 401,513	\$ 74,020	

Account Number	Account Name	FY 2018 Approved	FY 2019 Approved	FY20 Department Request	FY20 Town Meeting Recommendation	Percent Increase	FY20 COMMENTS
GENERAL GOVERNMENT							
Executive							
001-122-5110-0001	Executive Assistant	\$25,477	\$32,825	\$32,825	\$34,636	5.52%	PP - E1
001-122-5700-0000	Select Board Expenses	\$8,000	\$8,000	\$8,000	\$8,000	0.00%	
001-122-5700-0001	Binding of Records	\$0	\$1,000	\$100	\$100	-90.00%	
001-122-5340-0000	Warrant Mailings	\$0	\$1,000	\$2,000	\$2,000	100.00%	
001-129-5110-0000	Town Administrator Salary	\$81,500	\$85,000	\$88,000	\$89,760	2.00%	COLA
001-129-5190-0000	Town Administrator Cell Phone Stipend	\$0	\$600	\$600	\$600		NEW LINE
001-129-5700-0000	Town Administrator Expense	\$2,700	\$3,000	\$3,000	\$3,000	0.00%	
	Total Executive	\$117,677	\$131,425	\$134,525	\$138,096	5.08%	
Town Clerk							
001-161-5110-0000	Town Clerk Salary	\$36,989	\$41,325	\$41,325	\$40,357	-2.34%	PP - H2
001-161-5190-0000	Town Clerk Certification	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	
001-161-5700-0000	Town Clerk Expenses	\$3,819	\$3,814	\$3,836	\$3,836	0.58%	Postage and Supplies
001-161-5110-0001	Asst Town Clerk Wages	\$2,805	\$2,635	\$2,635	\$2,573	-2.35%	PP - C1, 3 Hours
001-162-5700-0000	Elections & Registrations Expenses	\$4,935	\$7,160	\$4,500	\$7,000	-2.23%	2 elections (3 in FY19)
001-162-5110-0000	Elections & Registrations Wages	\$0	\$3,100	\$2,500	\$0	0.00%	NEW LINE
001-163-5110-0000	Board of Registrars Wages	\$446	\$446	\$446	\$446	0.00%	
	Total Town Clerk	\$49,994	\$59,480	\$56,242	\$55,212	-7.18%	
Accounting							
001-135-5300-0004	Town Accountant Services	\$35,000	\$42,000	\$48,000	\$37,800	-10.00%	New contract proposal
001-135-5420-0000	Town Accountant Expense	\$200	\$200	\$200	\$200	0.00%	
001-135-5300-0000	Annual Audit	\$18,500	\$19,000	\$19,000	\$19,500	2.63%	New contract proposal
	Total Accounting	\$59,700	\$61,200	\$67,200	\$57,500	-6.05%	
Assessors							
001-141-5110-0002	Assessing Assistant	\$19,830	\$14,040	\$14,040	\$13,083	-6.82%	PP - D1, 14 hours
001-141-5420-0000	Assessors' Expenses	\$5,814	\$6,000	\$10,000	\$6,000	0.00%	Requested by Assessors, not recommended
NEW	Assessor Stipends	\$0	\$0	\$3,835	\$0	0.00%	Requested by Assessors, not recommended
001-141-5300-0000	Assessors' Contracted Services	\$61,800	\$63,700	\$63,700	\$65,200	2.35%	New contract proposal
	Total Assessors	\$87,444	\$83,740	\$91,575	\$84,283	0.65%	
Treasurer/Collector							
001-149-5110-0000	Treasurer/Collector Salary	\$59,367	\$60,850	\$60,850	\$62,991	3.52%	PP - J8
001-149-5190-0000	Treasurer/Collector Certification	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	
001-149-5110-0002	Finance Assistant	\$5,000	\$16,670	\$16,670	\$17,755	6.51%	PP - D1, 19 hours
001-149-5700-0000	Treasurer/Collector Expense	\$10,000	\$10,250	\$11,825	\$11,825	15.37%	Postage and Supplies
001-149-5300-0000	Treasurer/Collector Payroll Services	\$3,000	\$3,000	\$3,000	\$3,000	0.00%	
001-149-5700-0001	Treasurer/Collector Tax Title Expense	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	
	Total Treasurer/Collector	\$83,367	\$96,770	\$98,345	\$101,571	4.96%	
Legal Services							
001-151-5300-0000	Legal Services	\$40,000	\$40,000	\$40,000	\$40,000	0.00%	
	Total Legal Services	\$40,000	\$40,000	\$40,000	\$40,000	0.00%	
Conservation Commission							
001-171-5700-0000	Conservation Comm. Expenses	\$1,172	\$1,172	\$1,172	\$1,172	0.00%	
	Total Conservation Commisison	\$1,172	\$1,172	\$1,172	\$1,172	0.00%	
Operations Support							
001-122-5210-0000	Town Office Utilities & Maintenance	\$30,000	\$31,000	\$31,000	\$31,000	0.00%	
001-122-5110-0003	Town Custodian	\$0	\$7,500	\$7,500	\$7,655	2.07%	PP - B1, 10 hours
001-122-5230-0000	Town Office Phone	\$0	\$7,500	\$6,500	\$6,500	-13.33%	New agreement
001-122-5240-0000	IT (Computer) Maintenance	\$65,000	\$60,000	\$60,000	\$60,000	0.00%	
001-122-5300-0003	Town Website	\$0	\$6,000	\$5,500	\$5,500	-8.33%	Website plus Docusign
001-122-5400-0000	Copier Expense	\$5,000	\$5,000	\$3,000	\$3,000	-40.00%	New contract
	Total Operations Support	\$104,000	\$117,000	\$113,500	\$113,655	-2.86%	
Other General Government							
001-176-5110-0000	Board of Appeals Assistant Wages	\$500	\$500	\$500	\$500	0.00%	
001-176-5700-0000	Board of Appeals Expense	\$675	\$675	\$675	\$675	0.00%	
001-195-5700-0000	Town Report	\$500	\$500	\$500	\$500	0.00%	
001-114-5110-0000	Moderator Salary	\$100	\$100	\$100	\$100	0.00%	

001-131-5420-0000	Finance Committee Expenses	\$200	\$200	\$200	\$200	0.00%	
001-132-5700-0000	Finance Committee Reserve Fund	\$35,000	\$35,000	\$35,000	\$35,000	0.00%	
	Total Other General Government	\$36,975	\$36,975	\$36,975	\$36,975	0.00%	
	TOTAL GENERAL GOVERNMENT	\$580,329	\$627,762	\$639,534	\$628,464	0.11%	
PUBLIC SAFETY							
Police Department							
001-210-5110-0000	Police Chief Salary	\$94,570	\$96,900	\$98,325	\$101,766	3.50%	Contractual increase
001-210-5110-0002	Police Wages	\$423,866	\$447,944	\$476,324	\$476,324	6.34%	Structural deficit and COLA
001-210-5110-0003	Police Training Wages	\$15,076	\$14,782	\$17,782	\$17,782	20.29%	Structural deficit and COLA
001-210-5300-0000	Police Training Expenses	\$0	\$0	\$0	\$0	0.00%	
001-210-5110-0001	Police Assistant	\$15,318	\$14,425	\$14,425	\$15,435	7.00%	PP C-1, 18 Hours
001-210-5700-0000	Police Dept. Maintenance	\$12,490	\$12,490	\$12,490	\$12,490	0.00%	
001-210-5240-0000	Police Dept. Vehicle Maintenance	\$7,750	\$7,750	\$7,750	\$7,750	0.00%	
001-210-5850-0000	Police Dept. Equipment & Outlay	\$14,325	\$14,849	\$15,574	\$15,574	4.88%	
	Total Police Department	\$583,395	\$609,140	\$642,670	\$647,121	6.24%	
Fire Department							
001-220-5110-0000	Fire Chief Salary (Inc Hol)	\$39,754	\$81,100	\$81,100	\$82,722	2.00%	COLA
001-220-5110-0001	Fire Department - Wages	\$100,331	\$244,100	\$257,165	\$264,000	8.15%	Union increase, stipends, fund additional FTE
001-220-5190-0000	Fire Department - Call Wages	\$44,479	\$65,000	\$65,000	\$65,000	0.00%	
001-220-5430-0000	Fire Department Maintenance	\$13,600	\$13,600	\$13,600	\$13,600	0.00%	
001-220-5240-0000	Fire Department Vehicle Maint.	\$19,700	\$20,000	\$20,000	\$20,000	0.00%	
001-220-5500-0000	Fire Department Equipment & Outlay	\$14,875	\$17,000	\$17,000	\$17,000	0.00%	
001-231-5290-0000	Lease of Space	\$18,972	\$21,500	\$22,356	\$22,356	3.98%	
001-231-5300-0000	Prof. Expenses/Services	\$19,400	\$29,400	\$29,400	\$29,400	0.00%	
001-231-5500-0000	Medical Supplies	\$12,500	\$23,000	\$23,000	\$23,000	0.00%	
	Total Fire	\$304,161	\$514,700	\$528,621	\$537,078	4.35%	
Other Emergency Services							
001-299-5300-0000	Rutland Regional Dispatch Assessment	\$126,584	\$129,786	\$127,560	\$127,560	-1.72%	Assessment
001-299-5700-0000	Dispatch Maintenance & Equip.	\$5,000	\$2,000	\$0	\$0	-100.00%	No longer used
001-291-5110-0000	Emergency Planning Director	\$1,020	\$1,045	\$1,045	\$1,066	2.01%	COLA
001-291-5700-0000	Emergency Planning Expenses	\$1,333	\$1,333	\$1,333	\$1,333	0.00%	
001-292-5300-0000	Regional Animal Control Officer Services	\$16,350	\$16,826	\$17,247	\$17,247	2.50%	Contractual
	Other Emergency Services	\$150,287	\$150,990	\$147,185	\$147,206	-2.51%	
	TOTAL PUBLIC SAFETY	\$1,037,843	\$1,274,830	\$1,318,476	\$1,331,405	4.44%	
GROWTH MANAGEMENT							
Building Inspection							
001-192-5110-0000	Regional Building Inspection Services	\$28,289	\$24,185	\$24,000	\$24,000	-0.76%	Regional Assessment
001-192-5700-0000	Building Department Expense	\$2,753	\$3,610	\$1,135	\$1,135	-68.56%	
001-519-5110-0000	Animal Inspector Salary	\$1,500	\$1,500	\$0	\$0	-100.00%	Part of ACO regional agreement
001-519-5705-0000	Animal Inspector Expense	\$663	\$663	\$0	\$0	-100.00%	Part of ACO regional agreement
	Total Building Inspection	\$33,205	\$29,958	\$25,135	\$25,135	-16.10%	
Planning Board							
001-175-5700-0000	Planning Board Expenses	\$1,000	\$1,000	\$6,840	\$1,000	0.00%	Emails added to IT, Removed digital request
NEW	Economic Development Coordinator	\$0	\$0	\$3,000	\$7,000	0.00%	Shared Service with Grant (1 year)
001-175-5700-0001	Montachusett Reg. Plan. District Assessment	\$1,520	\$1,500	\$1,500	\$1,533	2.20%	Assessment
001-175-5300-0000	Master Plan Expenses	\$0	\$1,500	\$1,500	\$1,500	0.00%	
001-175-5110-0000	Planning Board Assistant	\$0	\$11,500	\$11,500	\$12,005	4.39%	PP C-1
	Total Planning Board	\$2,520	\$15,500	\$24,340	\$23,038	48.63%	
Inspectional Services							
001-510-5110-0000	Board of Health and ConCom Assistant	\$11,714	\$12,150	\$12,636	\$12,863	5.87%	PP C-1
001-192-5110-0001	Building Assistant	\$12,080	\$14,425	\$14,425	\$15,435	7.00%	PP C-1
	Total Inspectional Services Support	\$23,794	\$26,575	\$27,061	\$28,298	6.48%	
Health Services							
001-510-5300-0000	Landfill monitoring	\$9,180	\$9,180	\$9,180	\$9,180	0.00%	
001-510-5700-0000	Board of Health Expenses	\$2,363	\$2,363	\$2,363	\$2,363	0.00%	
	Total Health Services	\$11,543	\$11,543	\$11,543	\$11,543	0.00%	
	TOTAL GROWTH MANAGEMENT	\$71,062	\$83,576	\$88,079	\$88,014	5.31%	
EDUCATION							
001-300-5700-0000	Quabbin Regional School Assessment	\$4,323,137	\$4,493,506	\$4,852,039	\$4,693,549	4.45%	Reduced from assessment

001-350-5700-0000	Mont. Reg. Voc. Tech. Assessment	\$665,844	\$658,822	\$658,822	\$649,021	-1.49%	Assessment
001-300-5700-0005	QRSD Green Repair	\$31,896	\$32,515	\$31,110	\$31,110	-4.32%	
	TOTAL EDUCATION	\$5,020,877	\$5,184,843	\$5,541,971	\$5,373,680	3.64%	
PUBLIC WORKS AND CEMETERIES							
Public Works Wages							
001-421-5110-0000	DPW Director	\$70,000	\$73,635	\$73,635	\$75,108	2.00%	COLA
001-422-5110-0001	DPW Wages	\$241,651	\$245,900	\$253,847	\$253,847	3.23%	COLA
001-422-5110-0002	DPW Assistant	\$0	\$12,200	\$12,200	\$12,863	5.43%	PP C-1, 15 Hours
	Total Public Works Wages	\$311,651	\$331,735	\$339,682	\$341,818	3.04%	
Public Works Expenses							
001-424-5700-0000	Municipal Lights	\$5,060	\$5,500	\$5,500	\$5,500	0.00%	
001-422-5240-0000	DPW Road Maintenance	\$86,239	\$91,000	\$105,200	\$105,200	15.60%	Culvert repair and materials
001-422-5700-0000	General Highway	\$28,668	\$31,500	\$34,261	\$34,261	8.77%	Building repairs
001-422-5240-0001	Equip. and Machinery Repairs	\$107,500	\$108,500	\$108,500	\$108,500	0.00%	
001-423-5110-0000	Employee Overtime (Winter Wages)	\$63,000	\$68,000	\$65,239	\$65,239	-4.06%	
001-423-5300-0000	Highway Winter Outside Services	\$3,750	\$4,600	\$4,600	\$4,600	0.00%	
001-423-5700-0000	Equip., Supplies & Materials	\$149,750	\$160,000	\$160,000	\$160,000	0.00%	
001-423-5290-0000	Plowing of Private Ways	\$3,500	\$3,800	\$3,800	\$4,750	25.00%	Plum Tree Lane Cost
	Total DPW Expense	\$447,467	\$472,900	\$487,100	\$488,050	3.20%	
	Total DPW	\$759,118	\$804,635	\$826,782	\$829,868	3.14%	
Cemetery							
001-491-5290-0000	Cemetery Maintenance & Improvement	\$500	\$500	\$500	\$500	0.00%	
001-491-5850-0000	Cemetery Equipment & Outlay	\$1,300	\$1,300	\$1,300	\$1,300	0.00%	
001-491-5700-0001	Veterans' Graves	\$500	\$500	\$500	\$500	0.00%	
	Total Cemeteries	\$2,300	\$2,300	\$2,300	\$2,300	0.00%	
Tree Warden							
001-249-5110-0000	Tree Warden Wages	\$1,806	\$1,845	\$1,845	\$1,882	2.01%	COLA
001-249-5700-0000	Tree Warden Outside Services	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	
	Total Tree Warden	\$5,806	\$5,845	\$5,845	\$5,882	0.63%	
	TOTAL PUBLIC WORKS & CEMETERIES	\$767,224	\$812,780	\$834,927	\$838,050	3.11%	
RESIDENT SERVICES							
Council On Aging							
001-541-5240-0000	MART Van Expenses	\$100	\$100	\$100	\$0	-100.00%	No longer used
001-541-5110-0000	Council on Aging Director	\$6,129	\$13,665	\$13,665	\$14,262	4.37%	PP E-1
001-541-5700-0000	Council on Aging Expense	\$2,040	\$5,000	\$5,000	\$5,000	0.00%	
	Total Council on Aging	\$10,769	\$18,765	\$18,765	\$19,262	2.65%	
Veteran Services							
001-543-5110-0000	Veteran Services Regional Assessment	\$1,506	\$8,000	\$8,000	\$8,000	0.00%	
001-543-5700-0000	Veteran Services Expenses	\$137	\$200	\$200	\$200	0.00%	
001-543-5700-0001	Veteran Training Expenses	\$350	\$350	\$350	\$350	0.00%	
001-543-5770-0000	Veteran Benefits	\$65,000	\$65,000	\$65,000	\$30,000	-53.85%	Reduction in clients
001-543-5770-0001	Veteran Flags	\$300	\$400	\$500	\$500	25.00%	Actual Cost
	Total Veteran Services	\$67,293	\$73,950	\$74,050	\$39,050	-47.19%	
Library							
001-610-5110-0000	Library Director		\$30,405	\$30,405	\$31,013	2.00%	PP - H3
001-610-5110-0001	Library Assistant Wages	\$37,807	\$11,560	\$11,560	\$12,512	8.24%	PP B-1; 1092 Hours
001-610-5700-0001	Library Utilities & Maintenance	\$20,608	\$21,200	\$21,200	\$21,200	0.00%	
001-610-5400-0000	Library Books & Materials	\$17,689	\$18,043	\$18,043	\$18,043	0.00%	
	Total Library	\$76,104	\$81,208	\$81,208	\$82,768	1.92%	
Commissions							
001-549-5700-0001	Agricultural Commission Expense	\$200	\$300	\$300	\$300	0.00%	
001-691-5700-0000	Historical Commission Expenses	\$200	\$200	\$200	\$200	0.00%	
001-950-5110-0000	Town Clock Maintenance	\$1,250	\$1,250	\$1,250	\$1,250	0.00%	
	Total Commission Expenses	\$1,650	\$1,750	\$1,750	\$1,750	0.00%	
Celebrations							
001-692-5700-0000	Memorial Day	\$1,000	\$1,000	\$1,500	\$1,500	50.00%	Additional parade costs
	Total Celebrations	\$1,000	\$1,000	\$1,500	\$1,500	50.00%	
Park Services & Expense							
001-699-5700-0000	Parks Services & Expense	\$3,100	\$3,100	\$3,100	\$3,100	0.00%	

	Total Parks	\$3,100	\$3,100	\$3,100	\$3,100	0.00%	
	TOTAL RESIDENT SERVICES	\$159,916	\$179,773	\$180,373	\$147,430	\$0	
UNCLASSIFIED							
Debt Service							
001-752-5925-0000	Interest on Short Term Debt	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	
001-710-5910-2013	2013 Roads Project (P)	\$165,000	\$165,000	\$165,000	\$165,000	0.00%	
001-751-5925-2013	2013 Roads Project (I)	\$29,700	\$24,750	\$19,800	\$19,800	-20.00%	
001-710-5910-2014	DPW 6 wheel dump w plow (voted 2014) (P)	\$20,000	\$20,000	\$15,000	\$15,000	-25.00%	
001-751-5925-2014	DPW 6 wheel dump w plow (voted 2014) (I)	\$3,000	\$2,400	\$1,800	\$1,800	-25.00%	
001-710-5910-2018	Fire Truck/Dump Truck	\$1,250	\$50,000	\$50,000	\$55,000	0.00%	
001-751-5925-2018	Fire Truck/Dump Truck Interest	\$0	\$1,855	\$14,850	\$15,321	0.00%	
001-710-5910-0014	SGT SUV - bought in 2014 (P)	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	
001-751-5925-0014	SGT SUV - bought in 2014 (I)	\$450	\$300	\$150	\$150	-50.00%	
	Total Debt Service	\$227,650	\$271,305	\$273,600	\$279,071	2.86%	
Insurance							
001-911-5690-0000	Worcester Regional Retirement	\$238,741	\$260,487	\$255,716	\$255,716	-1.83%	Assessment
001-914-5150-0000	Ch. 32B (Health Insurance)	\$175,000	\$180,000	\$180,000	\$174,000	-3.33%	
001-916-5150-0000	FICA Assessment (other employee benefits)	\$28,000	\$28,600	\$28,600	\$28,600	0.00%	
001-913-5780-0000	Unemployment Compensation Expense	\$20,500	\$10,000	\$10,000	\$10,000	0.00%	
001-945-5740-0000	General Insurance	\$140,000	\$110,000	\$119,900	\$115,000	4.55%	
	Total Insurance	\$602,241	\$589,087	\$594,216	\$583,316	-0.98%	
	TOTAL UNCLASSIFIED	\$829,891	\$860,392	\$867,816	\$862,387	0.23%	
TOTAL OPERATING BUDGET		\$8,467,142	\$9,023,956	\$9,471,175	\$9,269,431	2.72%	
TOTAL OPERATING REVENUE			\$9,013,984	\$9,269,566	\$9,269,566	2.84%	
NET			-\$9,972	-\$201,609	\$135		
	Budget Increase			4.96%	2.72%		