



Workshop 1

Fiscal Year 2019 Budget – Administration & Finance

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Available Revenue

AVAILABLE REVENUE

	Fiscal Year 2018	Fiscal Year 2019	% Change from Fiscal Year 2018	\$ Change from Fiscal Year 2018
TAXATION	\$67,415,778	\$70,433,525	4.48%	\$3,017,747
NEW GROWTH (est.)	\$1,299,856	\$900,000	-30.76%	(\$399,856)
EXEMPTED TAX LEVY	\$4,951,673	\$4,614,446	-6.81%	(\$337,227)
STATE AID	\$23,018,437	\$22,857,855	-0.70%	(\$160,582)
SBAB PAYMENT	\$2,764,695	\$2,764,695	0.00%	\$0
SCHEDULE A RECEIPTS	\$14,180,200	\$14,951,000	5.44%	\$770,800
SOLID WASTE ENTERPRISE	\$878,500	\$878,500	0.00%	\$0
RETAINED EARNINGS SOLID WASTE ENTERPRISE	\$45,000	\$40,000	-11.11%	(\$5,000)
	\$114,554,139	\$117,440,021	2.52%	\$2,885,882

OTHER AVAILABLE FUNDS

	Used in Fiscal Year 2018	Anticipated for Fiscal Year 2019
Free Cash	\$2,852,797	\$5,581,465
Sale of Cemetery Lots	\$18,000	\$18,000
Sewer Surplus	\$8,081,233	\$19,625,535
Sewer I&I Account	\$360,000	\$1,000,000
Light Revenue (for Debt Service)	\$564,225	\$444,600
Title V Loan Repayments	\$15,100	\$15,100
Water System Improvements	\$315,000	\$2,005,787
Water Conservation Fund	\$50,000	\$138,590
Municipal Light (REDUCE LEVY)	\$237,569	\$237,569
CATV Revenue (REDUCE LEVY)	\$800,000	\$800,000

Administration & Finance Summary

ADMINISTRATION & FINANCE

	Fiscal Year 2017 Expended	Fiscal Year 2018 Budget	Fiscal Year 2019 Department Request	% Change from Fiscal Year 2018	\$ Change from Fiscal Year 2018	Percent of Total Budget in Fiscal Year
PERSONNEL BOARD	\$163,358	\$348,600	\$348,600	0.00%	\$0	0.29%
SELECTMEN	\$39,270	\$20,950	\$21,000	0.24%	\$50	0.02%
TOWN MANAGER	\$374,914	\$441,471	\$453,439	2.71%	\$11,968	0.37%
FINANCE COMMITTEE	\$160,149	\$281,460	\$281,460	0.00%	\$0	0.24%
ACCOUNTANT	\$233,036	\$229,166	\$235,058	2.57%	\$5,892	0.19%
ASSESSORS	\$331,444	\$349,555	\$340,565	-2.57%	(\$8,990)	0.29%
TREASURER-COLLECTOR	\$407,552	\$414,786	\$398,774	-3.86%	(\$16,012)	0.35%
TOWN COUNSEL	\$130,200	\$124,200	\$154,200	24.15%	\$30,000	0.10%
TOWN CLERK	\$143,197	\$156,496	\$163,797	4.67%	\$7,301	0.13%
ELECTION AND REGISTRATION	\$146,538	\$105,620	\$151,751	43.68%	\$46,131	0.09%
PUBLIC BUILDINGS	\$4,295,471	\$3,847,218	\$3,823,871	-0.61%	(\$23,347)	3.23%
PENSIONS	\$5,125,289	\$5,549,124	\$5,674,609	2.26%	\$125,485	4.66%
INTEREST AND MATURING DEBT	\$9,134,474	\$9,354,511	\$8,904,498	-4.81%	(\$450,013)	7.86%
OPERATING SUPPORT (UNCLASSIFIED)	\$12,903,620	\$13,747,913	\$14,574,761	6.01%	\$826,848	11.55%
TOTAL	\$33,588,512	\$34,971,070	\$35,526,383	1.59%	\$555,313	29.37%

Administration & Finance Department Requests

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
PERSONNEL BOARD			
Salaries 01	\$0	\$0	\$0
Salaries 02	\$0	\$0	\$0
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$0	\$0	\$0
Contractual Serv	\$3,500	\$3,500	\$16,000
Supplies & Materials	\$100	\$100	\$100
Other Expenses	\$0	\$0	\$0
Sub-Total 4-5-6	\$3,600	\$3,600	\$16,100
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$159,758	\$345,000	\$332,500
TOTAL 1-9	\$163,358	\$348,600	\$348,600

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
SELECTMEN			
Salaries 01	\$8,750	\$8,750	\$8,750
Salaries 02	\$1,400	\$1,400	\$1,400
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$10,150	\$10,150	\$10,150
Contractual Serv	\$1,350	\$1,350	\$1,350
Supplies & Materials	\$800	\$800	\$800
Other Expenses	\$26,970	\$8,650	\$8,700
Sub-Total 4-5-6	\$29,120	\$10,800	\$10,850
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$0	\$0	\$0
TOTAL 1-9	\$39,270	\$20,950	\$21,000

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
TOWN MANAGER			
Salaries 01	\$150,000	\$180,000	\$180,000
Salaries 02	\$46,060	\$89,158	\$91,798
Salaries 03	\$166,519	\$139,977	\$165,436
Sub-Total 1-2-3	\$362,579	\$409,135	\$437,234
Contractual Serv	\$3,100	\$3,700	\$3,700
Supplies & Materials	\$650	\$650	\$650
Other Expenses	\$8,585	\$27,986	\$11,855
Sub-Total 4-5-6	\$12,335	\$32,336	\$16,205
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$0	\$0	\$0
TOTAL 1-9	\$374,914	\$441,471	\$453,439

Staffing Plan	FY18 BUDGET	FY19 DEPT REQ	CHANGE
PEA	1.00	1.00	0.00
S&C	2.00	2.00	0.00
Other	1.00	2.00	1.00
Total	4.00	5.00	1.00

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
FINANCE COMMITTEE			
Salaries 01	\$0	\$0	\$0
Salaries 02	\$500	\$500	\$500
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$500	\$500	\$500
Contractual Serv	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0
Other Expenses	\$960	\$960	\$960
Sub-Total 4-5-6	\$960	\$960	\$960
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$158,689	\$280,000	\$280,000
TOTAL 1-9	\$160,149	\$281,460	\$281,460

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
ACCOUNTANT			
Salaries 01	\$93,093	\$91,003	\$94,627
Salaries 02	\$105,596	\$103,226	\$105,324
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$198,689	\$194,229	\$199,951
Contractual Serv	\$652	\$652	\$652
Supplies & Materials	\$625	\$625	\$625
Other Expenses	\$3,070	\$3,660	\$2,830
Sub-Total 4-5-6	\$4,347	\$4,937	\$4,107
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$30,000	\$30,000	\$31,000
TOTAL 1-9	\$233,036	\$229,166	\$235,058

Staffing Plan	FY18 BUDGET	FY19 DEPT REQ	CHANGE
PEA	1.00	1.00	0.00
S&C	2.00	2.00	0.00
Other	0.00	2.00	2.00
Total	3.00	5.00	2.00

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
ASSESSORS			
Salaries 01	\$94,075	\$93,728	\$97,427
Salaries 02	\$141,447	\$151,961	\$141,429
Salaries 03	\$34,795	\$32,666	\$34,784
Sub-Total 1-2-3	\$270,317	\$278,355	\$273,640
Contractual Serv	\$16,600	\$41,700	\$41,825
Supplies & Materials	\$2,400	\$2,400	\$2,400
Other Expenses	\$11,300	\$12,100	\$12,100
Sub-Total 4-5-6	\$30,300	\$56,200	\$56,325
Equipment Less Trade	\$700	\$0	\$100
Separately Ident Appr	\$30,127	\$15,000	\$10,500
TOTAL 1-9	\$331,444	\$349,555	\$340,565

Staffing Plan	FY18 BUDGET	FY19 DEPT REQ	CHANGE
PEA	1.00	1.00	0.00
S&C	3.00	3.00	0.00
Other	0.60	0.60	0.00
Total	4.60	4.60	0.00

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
TREASURER-COLLECTOR			
Salaries 01	\$93,393	\$105,241	\$91,668
Salaries 02	\$225,842	\$228,728	\$227,289
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$319,235	\$333,969	\$318,957
Contractual Serv	\$32,400	\$38,400	\$38,400
Supplies & Materials	\$8,700	\$8,700	\$8,700
Other Expenses	\$3,717	\$3,717	\$2,717
Sub-Total 4-5-6	\$44,817	\$50,817	\$49,817
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$43,500	\$30,000	\$30,000
TOTAL 1-9	\$407,552	\$414,786	\$398,774

Staffing Plan	FY18 BUDGET	FY19 DEPT REQ	CHANGE
PEA	1.00	1.00	0.00
S&C	5.00	5.00	0.00
Other	0.00	0.00	0.00
Total	6.00	6.00	0.00

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
TOWN COUNSEL			
Salaries 01	\$0	\$0	\$0
Salaries 02	\$0	\$0	\$0
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$0	\$0	\$0
Contractual Serv	\$126,900	\$120,900	\$150,000
Supplies & Materials	\$0	\$0	\$0
Other Expenses	\$3,300	\$3,300	\$4,200
Sub-Total 4-5-6	\$130,200	\$124,200	\$154,200
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$0	\$0	\$0
TOTAL 1-9	\$130,200	\$124,200	\$154,200

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
TOWN CLERK			
Salaries 01	\$84,300	\$82,408	\$85,688
Salaries 02	\$49,942	\$66,793	\$70,429
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$134,242	\$149,201	\$156,117
Contractual Serv	\$2,710	\$1,950	\$1,950
Supplies & Materials	\$3,500	\$2,600	\$2,600
Other Expenses	\$2,745	\$2,745	\$3,130
Sub-Total 4-5-6	\$8,955	\$7,295	\$7,680
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$0	\$0	\$0
TOTAL 1-9	\$143,197	\$156,496	\$163,797

Staffing Plan	FY18 BUDGET	FY19 DEPT REQ	CHANGE
PEA	1.00	1.00	0.00
S&C	2.54	2.54	0.00
Other	0.00	0.00	0.00
Total	3.54	3.54	0.00

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
ELECTION AND REGISTRATION			
Salaries 01	\$2,500	\$2,500	\$2,500
Salaries 02	\$79,243	\$55,270	\$81,651
Salaries 03	\$17,286	\$7,350	\$20,700
Sub-Total 1-2-3	\$99,029	\$65,120	\$104,851
Contractual Serv	\$20,275	\$16,050	\$21,350
Supplies & Materials	\$27,234	\$24,450	\$25,550
Other Expenses	\$0	\$0	\$0
Sub-Total 4-5-6	\$47,509	\$40,500	\$46,900
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$0	\$0	\$0
TOTAL 1-9	\$146,538	\$105,620	\$151,751

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
PUBLIC BUILDINGS			
Salaries 01	\$100,448	\$100,114	\$104,449
Salaries 02	\$46,335	\$46,184	\$47,100
Salaries 03	\$1,063,614	\$1,074,735	\$1,085,962
Sub-Total 1-2-3	\$1,210,397	\$1,221,033	\$1,237,511
Contractual Serv	\$2,234,094	\$2,183,110	\$2,163,510
Supplies & Materials	\$127,274	\$132,150	\$137,650
Other Expenses	\$10,180	\$10,350	\$8,350
Sub-Total 4-5-6	\$2,371,548	\$2,325,610	\$2,309,510
Equipment Less Trade	\$7,150	\$1,275	\$3,750
Separately Ident Appr	\$706,376	\$299,300	\$273,100
TOTAL 1-9	\$4,295,471	\$3,847,218	\$3,823,871

Staffing Plan	FY18 BUDGET	FY19 DEPT REQ	CHANGE
PEA	1.00	1.00	0.00
S&C	1.00	1.00	0.00
Other	20.52	20.52	0.00
Total	22.52	22.52	0.00

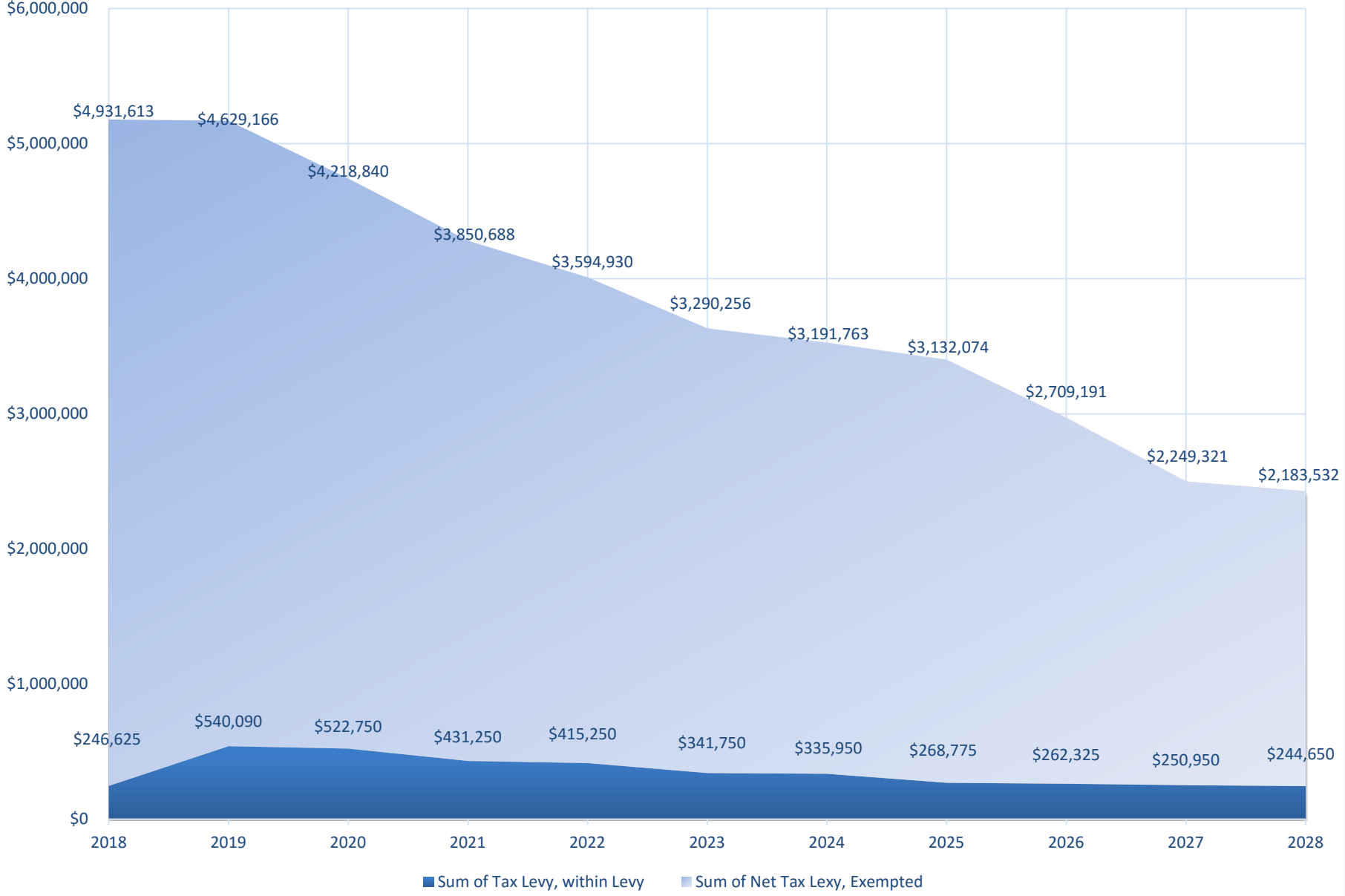
CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
PENSIONS			
Salaries 01	\$0	\$0	\$0
Salaries 02	\$0	\$0	\$0
Salaries 03	\$0	\$0	\$0
Sub-Total 1-2-3	\$0	\$0	\$0
Contractual Serv	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0
Sub-Total 4-5-6	\$0	\$0	\$0
Equipment Less Trade	\$0	\$0	\$0
Separately Ident Appr	\$5,125,289	\$5,549,124	\$5,674,609
TOTAL 1-9	\$5,125,289	\$5,549,124	\$5,674,609

CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
INTEREST AND MATURING DEBT			
0710 Principle	\$6,485,545	\$6,940,436	\$6,844,356
0751 Interest	\$2,289,929	\$2,261,036	\$2,033,892
0752 Temporary Borrowing	\$359,000	\$153,039	\$26,250
TOTAL	\$9,134,474	\$9,354,511	\$8,904,498

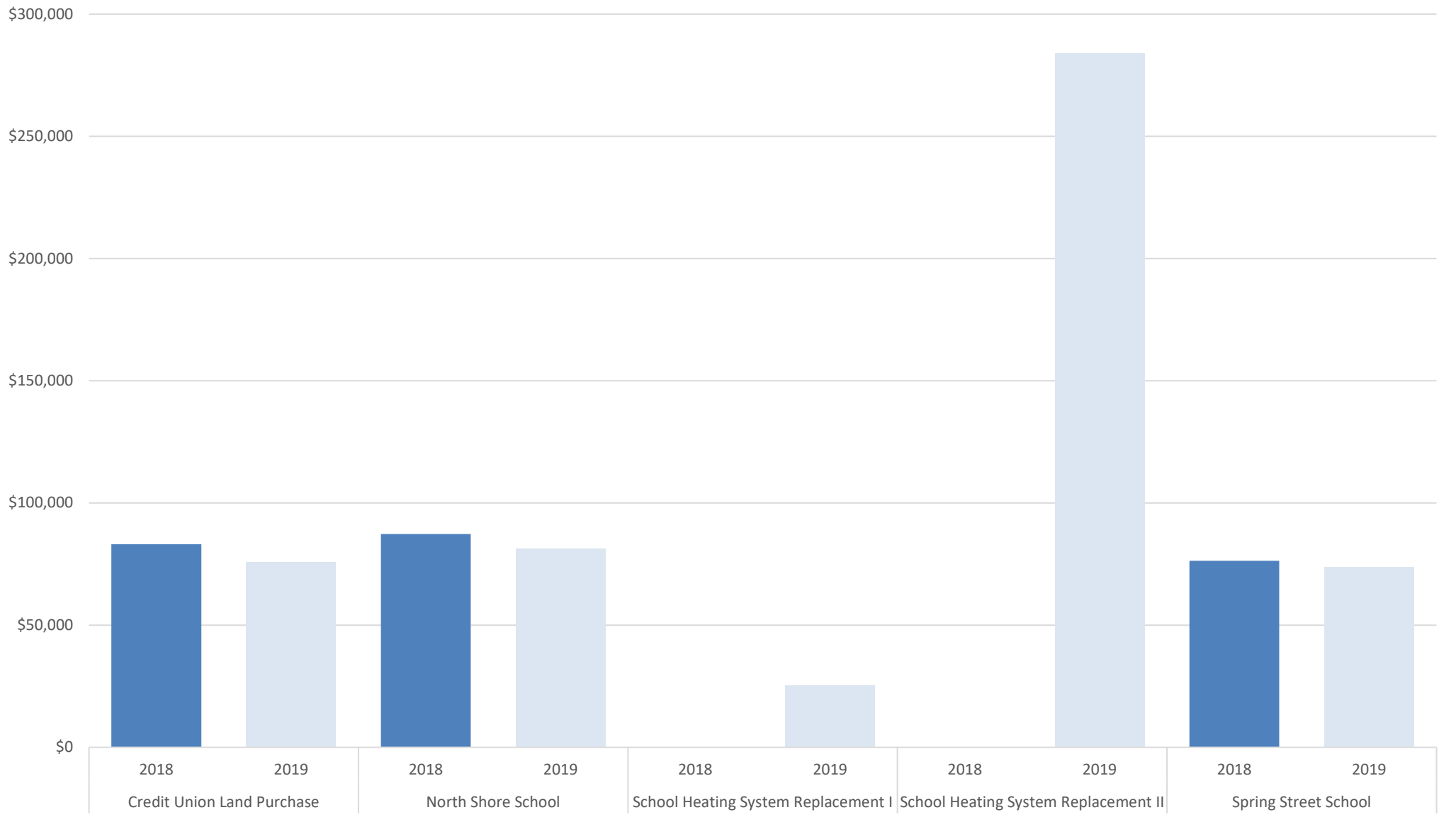
CLASSIFICATION	FY 17 EXPENDED	FY 18 BUDGET	FY 19 DEPARTMENT REQUEST
OPERATING SUPPORT (UNCLASSIFIED)			
Employee Assistance program	\$4,000	\$4,000	\$4,000
Group Health and Life Insurance	\$9,500,000	\$10,575,000	\$11,260,000
Medicare	\$960,000	\$1,005,000	\$1,005,000
Non-Contributory Pensions	\$0	\$0	\$0
Unemployment Compensation	\$125,000	\$125,000	\$100,000
Radio Maintenance	\$10,421	\$10,421	\$10,421
Ambulance Services	\$0	\$0	\$0
Gasoline and Oil	\$350,000	\$350,000	\$345,000
Printing/Postage/Stationary	\$140,000	\$152,000	\$117,000
Memorial Day/Veterans Day	\$5,500	\$5,500	\$5,500
General Insurance	\$950,000	\$775,000	\$825,375
Bills of Prior Year	\$0	\$0	\$0
MIS Support	\$815,554	\$702,431	\$858,465
Telecom & Network Equipment	\$43,145	\$43,561	\$44,000
TOTAL	\$12,903,620	\$13,747,913	\$14,574,761

Supplemental Materials

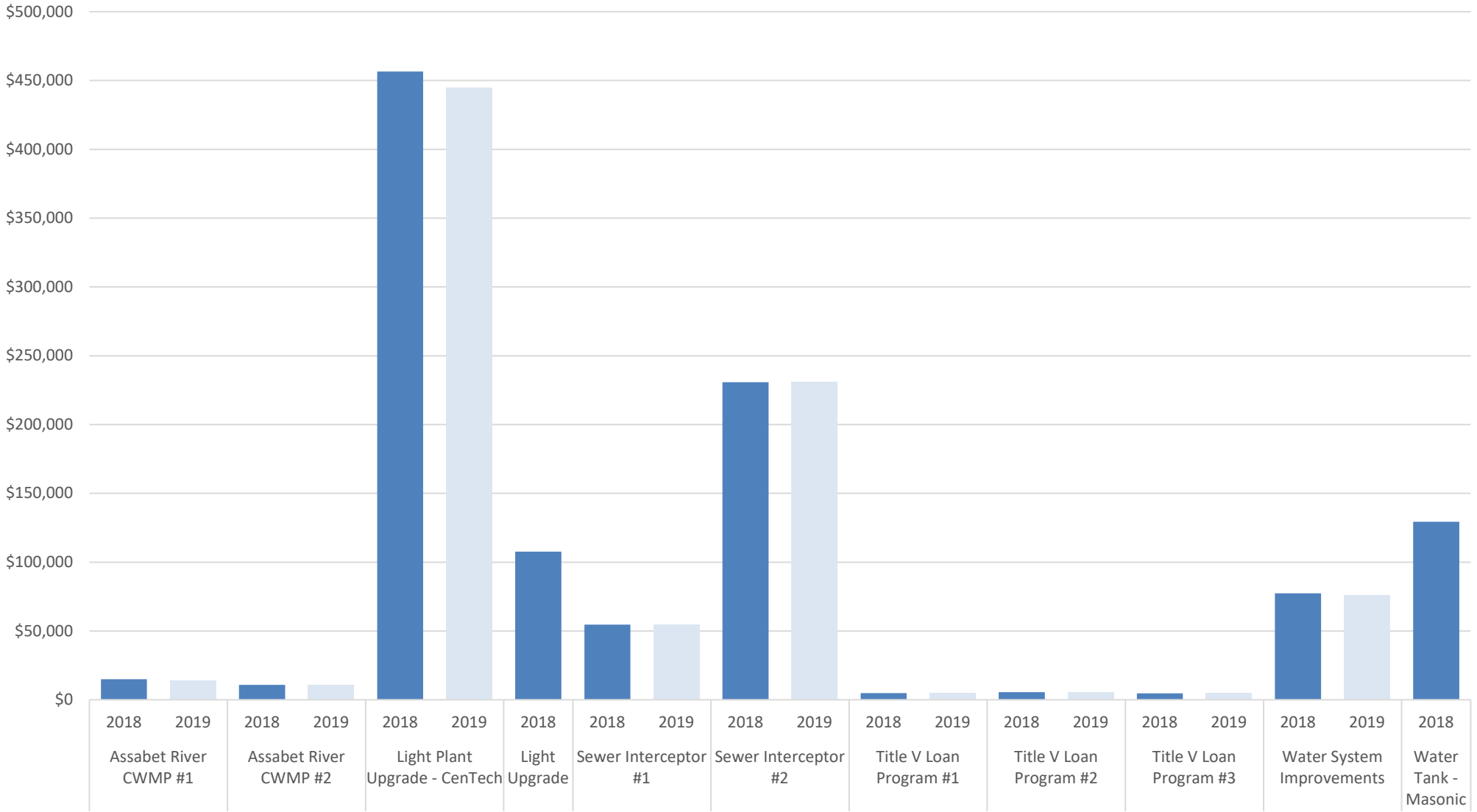
Debt Service Projection by Source



Project Funding (General Tax Rate)



Debt Service (Non-Tax Funded)



Debt Service By Project (Exempt Taxation)

