

DATE: NOVEMBER 21, 2016
TO: BOARD OF SELECTMEN
FROM: NAN BALMER, TOWN ADMINISTRATOR
RE: FY 18 BUDGET

RECOMMENDED ACTION:

- 1. CONSIDER BOARD'S POSITION ON LONG TERM FINANCIAL STRATEGIES**
- 2. COMMENT AND REQUEST INFORMATION ON OPERATING AND CAPITAL BUDGETS UNDER THE BOARD OF SELECTMEN**

BACKGROUND:

TOWN CODE REQUIREMENTS:

- The Town Code requires the Town Administrator to present the Selectmen with recommendations by mid-November on the capital and operating budgets for departments under the Board of Selectmen.
- The Town Code requires the Board of Selectmen to forward its budgets to the Finance Committee by December 15th.
- The Town Administrator is required to recommend long term financial strategies and budget guidelines and provide recommendations to the Board of Selectmen on all town budgets by January 15th. These requirements provide the context for the Board to make budget recommendations to the Finance committee.

RECOMMENDED LONG TERM FINANCIAL STRATEGIES:

The following are three key strategies the Town Administrator and Finance Director used to prepare the preliminary FY 18 operating and capital budgets:

1. Prepare and monitor accurate departmental budgets with sufficient detail to control spending.
2. Prepare balanced budgets, matching revenues and expenses to reduce or eliminate the use of free cash to fund budget deficits.
3. Fund recurring expenses in the operating budget on a pay as you go basis rather than through debt.

The purpose of these strategies is to adhere to the following goals:

- **Create Fiscal Transparency:** Make it clear to the public how much town services cost and clear to town officials what services and projects town government can afford.

- **Stabilize Tax Rate:** Make only incremental year to year changes in taxation so that residents can make financial plans.
- **Manage Debt Prudently:** Manage the use of debt so that borrowing capacity is available and debt can be incurred low rates for necessary community projects such as town and school building projects.

The Finance Team's Budget Planning Document projects the long term impact of adhering to these strategies and is in the Board's Dropbox and posted on-line.

HIGHLIGHTS OF PRELIMINARY FY 18 BUDGET:

My recommendation is that FY 18 be a year to transition to best financial practices regarding the use of free cash and debt. This will require holding the line on any controllable expenses and accurately budgeting revenues.

The first step in the transition is the proposal of a transparent budget model that makes it clear what current levels of town cost the taxpayer without the use of debt for recurring expenses and free cash to fund operating budget deficits. To the extent that this results in an unacceptable rate of taxation, budget cuts will be identified and recommended.

Attached is a preliminary Y 18 budget plan. The purpose of this model is to establish a baseline plan based on best practice which can be adapted as more information is available and decisions are made.

The highlights of the preliminary FY 18 budget model are below:

- Use of free cash to fund operating budget is reduced to \$500,000 from \$1,500,000 in FY 17 and \$4,350,000 in FY 16.
- The Budget funds \$600,000 in new overlay as the Assessors request. As Appellate Tax Board cases settle, this expense may be offset in a future year by a significant reduction in overlay surplus that closes to Free Cash.
- New General Fund debt (to be incurred in FY 19) is recommended at \$3.7 million and only used for non-recurring capital expense. This includes \$2.2 million for the transfer station access road and \$700,000 for school bus parking. To compare, average annual new debt for the last 5 years was \$5.2 million.
- \$925,000 is recommended for appropriation in FY 18 to a multi-year Salary Reserve account to settle labor contracts and fund non-union wage increases.
- Over \$1 million in recurring expense for small equipment and maintenance costs are funded in the general fund operating budget on a "pay as you go" basis. Road projects are recommended at a minimum funding level of \$350,000 to aid in the transition.
- No new town positions are recommended in FY 18 at this time.
- The School budget is assumed at a 2.5% increase before new contractual wage increases and recurring equipment and maintenance expenses previously funded with debt and free cash.

- The FY 18 budget assumes no increase in employee health insurance budget. Initial pension estimates are, luckily, modest this year. It is early in the process and key revenue and expense assumptions may change.
- Significant known changes in expenses for all budgets are:
 - Legal Expense / Rivers Edge: \$25,000
 - Information Technology / Licenses: \$68,000
 - Public Works / Additional Hauling \$150,000
 - Facilities / Utilities (\$60,000)
 - Vocational Education / Tuition: \$116,000
 - Debt Service: \$180,000
 - Retirement: \$75,000
 - Salary (Multi Year - Town School) \$875,000
 - Reserve Fund (\$100,000)

PROJECTED TAXATION AND TAX RATE:

Under the assumptions above, taxation would be \$67,027,369, a \$6.7% increase over the prior year. This would result in an FY 18 tax rate of \$18.92. The following table shows the tax rate for prior years, percentage increase in tax rate and the use of free cash to fund the operating budget for each year. Although not shown, debt was used in years prior to FY 18 to pay for recurring expenses.

FISCAL YEAR	RATE PER \$1,000	% INCREASE IN RATE OVER PRIOR YEAR	EST. TAXES ON \$600,000 HOME	FREE CASH USED TO FUND BUDGET DEFICIT
FY 18 BASED ON MODEL	\$18.92	4.3%	\$11,352	\$500,000
FY 17	\$18.14	4.6%	\$10,884	\$1,500,000
FY 16	\$17.34	-5.7%	\$10,404	\$4,350,000
FY 15	\$18.39	.3%	\$11,034	\$1,000,000
FY 14	\$18.33	\$2.5%	\$10,998	\$2,500,000

FY 18 OPERATING BUDGETS PROPOSED TO THE SELECTMEN:

The following summarizes expense changes for budgets under the Board of Selectmen. Personnel costs are not included because these are fixed by contract. No new positions are recommended at this time.

DEPARTMENT	EXPENSE	CHANGE IN BUDGET FY 17 TO FY 18
FINANCE	CLEAR GOV	\$6,500
TREASURER	BORROWING COSTS	\$10,300
LEGAL	RIVERS EDGE	\$25,000
INFORMATION TECHNOLOGY	LICENSING	\$68,000
CONSERVATION	SIGNS, TREE REMOVAL	\$10,000
FACILITIES	UTILITIES	(\$60,000)

POLICE	FUEL	(\$8,000)
FIRE	FUEL	(\$4,000)

FY 18 CAPITAL BUDGETS PROPOSED TO THE SELECTMEN:

The Selectmen reviewed the proposed FY 18 capital budget at a prior meeting. The following are projects under the Selectmen:

DEPARTMENT	PROJECT	ESTIMATED COST	FUNDING SOURCE
FACILITIES	FIRE STATION 2 RENOVATION	\$75,000	AMBULANCE FUND
FACILITIES	TOWN BUILDING WINDOWS	\$100,000	DEBT
FACILITIES	TOWN BUILDING RENOVATION	\$375,000	DEBT
FACILITIES	TOWN BUILDING MECHANICAL / ELECTRICAL	\$218,000	DEBT
FACILITIES	VEHICLES - MOTOR POOL	\$50,000	GRANT
SURVEYOR	HYBRID ROBOTIC STATION	\$30,000	FREE CASH
FIRE	CHIEF'S CAR	\$65,000	AMBULANCE FUND
FIRE	AMBULANCE	\$305,000	AMBULANCE FUND
INFORMATION TECHNOLOGY	DATA CENTER UPGRADE	\$215,000	FREE CASH

NEXT STEPS:

1. Town Administrator and Financial Analyst will create detailed budgets for all departments. This will allow us to determine any areas that are over funded and develop a chart of accounts to provide a tool to control spending. If possible, detailed budgets will be provided to the Board 12/5.
2. The Board of Selectmen may provide the Town Administrator with agreed upon guidance about the town's long term financial practices.
3. The Board may review at the meetings of 12/5 and 12/12 departmental budgets under its jurisdiction. The Board may also review the following:
 - a. Capital Projects (Facilities, Fire and IT)
 - b. Energy Budget (Natural Gas, Electricity / Solar, Vehicle Fuels)
4. The Board will be asked to forward operating and capital budgets to the Finance Committee on 12/12.
5. A future project will include development of a comprehensive departmental fee and revenue schedule.

ATTACHED: 1) DRAFT RECAP OF FY 18 BUDGET REQUESTS, 2) TOWN ADMINISTRATOR'S DRAFT FISCAL 18 BUDGET, 3) TOWN ADMINISTRATOR'S RECOMMENDED CAPITAL BUDGET , 4) FY 18: BOARD OF SELECTMEN DRAFT DEPARTMENTAL BUDGETS, 5) FY 18 BUDGET PLANNING DOCUMENT (DROPBOX)

1. DRAFT FY18 BUDGET RECAP
11/18/16

DRAFT- RECAP OF FY 18 BUDGET REQUESTS				
REVENUE AND EXPENDITURES				
11/18/2016	DRAFT ONLY			
EXPENDITURES	Payroll	Expenses	Omnibus Total	All Budgets
Town	12,104,428.00	4,469,709.00	16,574,137.00	16,574,137.00
School	31,825,150.00	6,840,753.00	38,665,903.00	38,665,903.00
Debt	-	7,686,560.00	7,686,560.00	7,686,560.00
Retirement	-	4,310,088.00	4,310,088.00	4,310,088.00
Unclassified-Other	-	2,833,000.00	2,833,000.00	2,833,000.00
Health Insurance	-	7,165,000.00	7,165,000.00	7,165,000.00
Capital Projects-DPW	-	145,000.00	145,000.00	145,000.00
Capital Projects-School	-	216,000.00	216,000.00	216,000.00
Total Departmental	43,929,578.00	33,666,110.00	77,595,688.00	77,595,688.00
Water Enterprise	778,470.00	3,180,596.00	3,959,066.00	3,959,066.00
Wastewater Enterprise	-	708,582.00	708,582.00	708,582.00
Septage Enterprise	-	52,708.00	52,708.00	52,708.00
Total Enterprise	-	3,941,886.00	4,720,356.00	4,720,356.00
Total-Omnibus Budget	43,929,578.00	37,607,996.00	82,316,044.00	82,316,044.00
Unappropriated				
Overlay	-	-	-	600,000.00
State Assessments	-	-	-	181,000.00
Cherry Sheet Offset	-	-	-	17,145.00
Other Appropriations				
Cash Capital - Capital Projects	-	-	-	685,000.00
Free Cash - Capital Projects	-	-	-	437,000.00
OPEB Transfer	-	-	-	215,000.00
Total	-	-	-	2,135,145.00
Total	43,929,578.00	37,607,996.00	82,316,044.00	84,451,189.00
REVENUES				
Taxation	-	-	65,561,369.00	67,027,369.00
Tax Increase FY 17 to FY 18				6.70%
Projected Tax Rate				18.92%
Projected Full Valuation				3,543,566,000
State Aid	-	-	5,011,949.00	5,029,094.00
Local Receipts	-	-	4,500,000.00	4,500,000.00
Free Cash - Operating	-	-	500,000.00	500,000.00
Free Cash - Capital	-	-	-	437,000.00
Free Cash - OPEB	-	-	-	215,000.00
Transfers from other funds	-	-	-	-
Ambulance Fund	-	-	474,000.00	474,000.00
Overlay	-	-	200,000.00	200,000.00
Bond Premium	-	-	85,245.00	85,245.00
Council on Aging	-	-	1,373.00	1,373.00
Water Fund	-	-	338,601.00	338,601.00
Septage Fund	-	-	52,708.00	52,708.00
Wastewater Fund	-	-	24,669.00	24,669.00
Recreation Revolving	-	-	15,687.00	15,687.00
Transfer Station	-	-	71,961.00	71,961.00
BASE	-	-	220,101.00	220,101.00
Childrens Way	-	-	233,506.00	233,506.00
Food Service	-	-	270,401.00	270,401.00
Full Day Kindergarden	-	-	34,118.00	34,118.00
Water Enterprise Revenues	-	-	3,959,066.00	3,959,066.00
Wastewater Revenues	-	-	708,582.00	708,582.00
Septage Retained Earnings	-	-	52,708.00	52,708.00
Total			82,316,044.00	84,451,189.26

Town Administrators Draft Fiscal 2018 Budget					
11/18/2016					
Town of Wayland, Massachusetts FY2018 Annual Operating Budget Expenditure Estimate	FY2016 Expended	FY2017 Budget	FY2018 Requested	\$ Variance FY 18 / FY 17	% Change FY 18 / FY 17
Selectmen	21,832	30,000	28,000	-2,000	-6.67%
Town Office	523,700	516,500	553,900	37,400	7.24%
Personnel Board	8,135	15,000	15,000	0	0.00%
Finance	390,884	395,318	409,946	14,628	3.70%
Assessor	300,386	311,876	309,541	-2,335	-0.75%
Treasurer	287,655	290,204	301,848	11,644	4.01%
Town Counsel / Legal Services	160,817	175,000	200,000	25,000	14.29%
Information Technology	460,781	797,273	865,286	68,013	8.53%
Town Clerk	138,231	143,111	147,024	3,913	2.73%
Elections	29,328	48,078	16,422	-31,656	-65.84%
Registrar	3,950	5,275	5,700	425	8.06%
Facilities	994,123	1,158,432	1,099,130	-59,302	-5.12%
Miscellaneous Committees	46,481	47,275	47,275	0	0.00%
General Government	3,366,303	3,933,342	3,999,072	65,730	1.67%
Police	2,536,522	2,666,803	2,769,570	102,767	3.85%
Joint Communications Center	505,682	523,775	534,145	10,370	1.98%
Emergency Management	22,622	23,000	23,000	0	0.00%
Dog Officer	21,652	21,500	21,500	0	0.00%
Fire	2,484,087	2,751,321	2,758,921	7,600	0.28%
Public Safety	5,570,565	5,986,399	6,107,136	120,737	2.02%
Conservation	182,798	219,102	201,596	-17,506	-7.99%
Planning	109,309	109,500	109,500	0	0.00%
Surveyor	181,933	195,268	195,368	100	0.05%
Building & Zoning	304,438	325,998	328,941	2,943	0.90%
Land Planning and Use	778,478	849,868	835,405	-14,463	-1.70%
Schools	36,462,311	37,722,833	38,881,903	1,159,070	3.07%
Regional Vocational Schools	109,056	68,618	185,000	116,382	169.61%
Public Works	1,956,905	2,247,348	2,639,238	391,890	17.44%
Snow Removal	421,319	450,000	450,000	0	0.00%
Public Works	2,378,224	2,697,348	3,089,238	391,890	14.53%
Board of Health	805,334	856,240	883,579	27,339	3.19%
Veteran's Services	42,418	48,000	48,000	0	0.00%
Council on Aging	246,764	263,486	266,882	3,396	1.29%
Youth Services	221,878	226,475	228,625	2,150	0.95%
Library	1,034,126	1,056,200	1,086,200	30,000	2.84%
Recreation	163,184	172,000	175,000	3,000	1.74%
Human Services	2,513,704	2,622,401	2,688,286	65,885	2.51%
Debt and Interest	7,653,109	7,507,251	7,686,560	179,309	2.39%
Retirement	3,971,988	4,235,414	4,310,088	74,674	1.76%
Unclassified	8,761,753	9,028,000	9,813,000	785,000	8.70%
Insurance General	576,157	615,000	615,000	0	0.00%
Insurance 32B	6,587,478	7,165,000	7,165,000	0	0.00%
Medicare	595,336	580,000	590,000	10,000	1.72%
Unemployment Compensation	61,326	50,000	50,000	0	0.00%
Police/Fire Disability	10,171	15,000	15,000	0	0.00%
Reserve for Salary Settlements	374,000	50,000	925,000	875,000	1750.00%
Occupational Health	6,046	8,000	8,000	0	0.00%
Non Contributory Retirement	225	-	-	0	0.00%
Sick Leave Buyback	23,740	40,000	40,000	0	0.00%
Town Meeting	105,853	100,000	100,000	0	0.00%
Street Lighting	121,421	130,000	130,000	0	0.00%
Reserve Fund	300,000	275,000	175,000	-100,000	-36.36%
TOTAL - GENERAL FUND	71,565,491	74,651,474	77,595,688	2,944,214	3.94%

Wayland Budget-Draft FY 2018 11/18/2016	Expenses				Personnel Services				Comparison- Fiscal 2018 / Fiscal 2017			
	Fiscal	Fiscal	\$ Variance	%	Fiscal	Fiscal	\$ Variance	%	Total	Total	Total	%
	2018	2017	FY 18 / FY 17	CHG	2018	2017	FY 18 / FY 17	CHG	2018	2017	FY 18 / FY 17	CHG
Departmental												
Selectmen	28,000.00	30,000.00	(2,000.00)	-7.14%	-	-	-	-	28,000.00	30,000.00	(2,000.00)	-6.67%
Town Office	76,000.00	81,500.00	(5,500.00)	-7.24%	477,900.00	435,000.00	42,900.00	8.98%	553,900.00	516,500.00	37,400.00	7.24%
Personnel Board	10,000.00	10,000.00	-	0.00%	5,000.00	5,000.00	-	0.00%	15,000.00	15,000.00	-	0.00%
Finance	63,200.00	56,700.00	6,500.00	10.28%	346,746.00	338,618.00	8,128.00	2.34%	409,946.00	395,318.00	14,628.00	3.70%
Assessor	49,150.00	52,250.00	(3,100.00)	-6.31%	260,391.00	259,626.00	765.00	0.29%	309,541.00	311,876.00	(2,335.00)	-0.75%
Treasurer	110,400.00	100,100.00	10,300.00	9.33%	191,448.00	190,104.00	1,344.00	0.70%	301,848.00	290,204.00	11,644.00	4.01%
Legal	200,000.00	175,000.00	25,000.00	12.50%	-	-	-	-	200,000.00	175,000.00	25,000.00	14.29%
Information Technology	577,617.00	509,604.00	68,013.00	11.77%	287,669.00	287,669.00	-	0.00%	865,286.00	797,273.00	68,013.00	8.53%
Town Clerk	20,540.00	17,330.00	3,210.00	15.63%	126,484.00	125,781.00	703.00	0.56%	147,024.00	143,111.00	3,913.00	2.73%
Elections	5,730.00	10,170.00	(4,440.00)	-77.49%	10,692.00	37,908.00	(27,216.00)	-254.55%	16,422.00	48,078.00	(31,656.00)	-65.84%
Registrar	4,625.00	5,000.00	(375.00)	-8.11%	1,075.00	275.00	800.00	74.42%	5,700.00	5,275.00	425.00	8.06%
Conservation	47,400.00	41,200.00	6,200.00	13.08%	154,196.00	177,902.00	(23,706.00)	-15.37%	201,596.00	219,102.00	(17,506.00)	-7.99%
Planning	4,500.00	4,500.00	-	0.00%	105,000.00	105,000.00	-	0.00%	109,500.00	109,500.00	-	0.00%
Surveyor	27,250.00	27,150.00	100.00	0.37%	168,118.00	168,118.00	-	0.00%	195,368.00	195,268.00	100.00	0.05%
Facilities	820,000.00	880,500.00	(60,500.00)	-7.38%	279,130.00	277,932.00	1,198.00	0.43%	1,099,130.00	1,158,432.00	(59,302.00)	-5.12%
Misc Committees	47,275.00	47,275.00	-	0.00%	-	-	-	-	47,275.00	47,275.00	-	0.00%
Police	302,110.00	310,110.00	(8,000.00)	-2.65%	2,467,460.00	2,356,693.00	110,767.00	4.49%	2,769,570.00	2,666,803.00	102,767.00	3.85%
Joint Communications	29,100.00	27,100.00	2,000.00	6.87%	505,045.00	496,675.00	8,370.00	1.66%	534,145.00	523,775.00	10,370.00	1.98%
Emergency Management	23,000.00	23,000.00	-	0.00%	-	-	-	-	23,000.00	23,000.00	-	0.00%
Dog Officer	21,500.00	21,500.00	-	0.00%	-	-	-	-	21,500.00	21,500.00	-	0.00%
Fire Department	266,000.00	258,400.00	7,600.00	2.86%	2,492,921.00	2,492,921.00	-	0.00%	2,758,921.00	2,751,321.00	7,600.00	0.28%
Building & Zoning	14,501.00	14,501.00	-	0.00%	314,440.00	311,497.00	2,943.00	0.94%	328,941.00	325,998.00	2,943.00	0.90%
Highway	454,500.00	302,500.00	152,000.00	33.44%	1,050,739.00	1,030,407.00	20,332.00	1.94%	1,505,239.00	1,332,907.00	172,332.00	12.93%
DPW- Capital	145,000.00	-	145,000.00	-	-	-	-	-	145,000.00	-	145,000.00	0.00%
Snow and Ice	325,000.00	325,000.00	-	0.00%	125,000.00	125,000.00	-	0.00%	450,000.00	450,000.00	-	0.00%
Transfer Station	65,000.00	65,000.00	-	0.00%	-	-	-	-	65,000.00	65,000.00	-	0.00%
Parks	327,000.00	293,000.00	34,000.00	10.40%	596,999.00	556,441.00	40,558.00	6.79%	923,999.00	849,441.00	74,558.00	8.78%
Board of Health	188,036.00	183,356.00	4,680.00	2.49%	695,543.00	672,884.00	22,659.00	3.26%	883,579.00	856,240.00	27,339.00	3.19%
Veterans	48,000.00	48,000.00	-	0.00%	-	-	-	-	48,000.00	48,000.00	-	0.00%
Council on Aging	58,600.00	56,000.00	2,600.00	4.44%	208,282.00	207,486.00	796.00	0.38%	266,882.00	263,486.00	3,396.00	1.29%
Youth Services	5,475.00	4,075.00	1,400.00	25.57%	223,150.00	222,400.00	750.00	0.34%	228,625.00	226,475.00	2,150.00	0.95%
Library	250,200.00	233,200.00	17,000.00	6.79%	836,000.00	823,000.00	13,000.00	1.56%	1,086,200.00	1,056,200.00	30,000.00	2.84%
Recreation	-	-	-	-	175,000.00	172,000.00	3,000.00	1.71%	175,000.00	172,000.00	3,000.00	1.74%
Total Town Budgets	4,614,709.00	4,213,021.00	401,688.00	8.70%	12,104,428.00	11,876,337.00	228,091.00	1.88%	16,719,137.00	16,089,358.00	629,779.00	3.91%
Other Expenses												
Debt Service	7,686,560.00	7,507,251.00	179,309.00	2.33%	-	-	-	0.00%	7,686,560.00	7,507,251.00	179,309.00	2.39%
Retirement	4,310,088.00	4,235,414.00	74,674.00	1.73%	-	-	-	0.00%	4,310,088.00	4,235,414.00	74,674.00	1.76%
Minuteman Regional	185,000.00	68,618.00	116,382.00	62.91%	-	-	-	-	185,000.00	68,618.00	116,382.00	169.61%
Unclassified:												
General Insurance	615,000.00	615,000.00	-	0.00%	-	-	-	0.00%	615,000.00	615,000.00	-	0.00%
Insurance 32B	7,165,000.00	7,165,000.00	-	0.00%	-	-	-	0.00%	7,165,000.00	7,165,000.00	-	0.00%
Medicare Tax	590,000.00	580,000.00	10,000.00	1.69%	-	-	-	0.00%	590,000.00	580,000.00	10,000.00	1.72%
Unemployment	50,000.00	50,000.00	-	0.00%	-	-	-	0.00%	50,000.00	50,000.00	-	0.00%
Public Disability	15,000.00	15,000.00	-	0.00%	-	-	-	0.00%	15,000.00	15,000.00	-	0.00%
Reserve for Salary	925,000.00	50,000.00	875,000.00	94.59%	-	-	-	0.00%	925,000.00	50,000.00	875,000.00	1750.00%
Occupational Health	8,000.00	8,000.00	-	0.00%	-	-	-	0.00%	8,000.00	8,000.00	-	0.00%
Buyback	40,000.00	40,000.00	-	0.00%	-	-	-	0.00%	40,000.00	40,000.00	-	0.00%
Town Meeting	100,000.00	100,000.00	-	0.00%	-	-	-	0.00%	100,000.00	100,000.00	-	0.00%
Street Light	130,000.00	130,000.00	-	0.00%	-	-	-	0.00%	130,000.00	130,000.00	-	0.00%
Reserve Fund	175,000.00	275,000.00	(100,000.00)	-57.14%	-	-	-	0.00%	175,000.00	275,000.00	(100,000.00)	-36.36%
Total Other / Unclass	21,994,648.00	20,839,283.00	1,155,365.00	5.25%	-	-	-	0.00%	21,994,648.00	20,839,283.00	1,155,365.00	5.54%
Subtotal Town Depts / other	26,609,357.00	36,794,969.00	1,811,036.00	6.81%	12,104,428.00	11,876,337.00	228,091.00	1.88%	38,713,785.00	36,928,641.00	1,785,144.00	4.83%
Expenses plus Capital												
School Department	7,056,753.00	6,840,753.00	216,000.00	3.06%	31,825,150.00	30,882,080.00	943,070.00	2.96%	38,881,903.00	37,722,833.00	1,159,070.00	3.07%
School Capital	216,000.00	-	216,000.00	-	-	-	-	-	-	-	-	-
Total Town / School	33,666,110.00	43,635,722.00	2,027,036.00	6.02%	43,929,578.00	42,758,417.00	1,171,161.00	2.67%	77,595,688.00	74,651,474.00	2,944,214.00	3.94%

Town Administrator Recommended Capital Budget- Revised 11/18/16				Borrowing	Cash Capital	Free Cash	Ambulance Fund	Green Comm Grant	School GF Budget	DPW Budget	Water Capital	Surplus Cap CC or FC	Surplus Bonds Closed Funds	CPA Funds	Recreation 53E 1/2 & 53D	Recreation Stabilization		
GENERAL FUND	Department	Description	Requested Projects	Recommended Projects	Funding Sources													
	DPW	Town wide road reconstruction	1,610,000.00	350,000.00	Cash Capital	-	-	-	-	-	-	-	-	-	-	-		
	DPW	Cemetery road construction	185,000.00	185,000.00	Free Cash / Closeouts	-	350,000.00	-	-	-	-	-	-	-	-	-		
	DPW	Transfer Station Road Mitigation	2,300,000.00	2,200,000.00	Borrow / Bond Premium	2,200,000.00	-	-	-	-	-	-	-	-	-	-		
	DPW	Equipment Replacement- Tractor H-6	190,000.00	190,000.00	Cash Capital	-	190,000.00	-	-	-	-	-	-	-	-	-		
	DPW	Equipment Replacement- Dump H-13	250,000.00	-	Not Recommended	-	-	-	-	-	-	-	-	-	-	-		
	DPW	Equipment Replacement- Dump Truck H-4	95,000.00	95,000.00	Cash Capital	-	95,000.00	-	-	-	-	-	-	-	-	-		
	DPW	Equipment Replacement- Light Dump Truck	95,000.00	-	Not Recommended	-	-	-	-	-	-	-	-	-	-	-		
	DPW	Equipment Replacement- Snow Melter	-	-	Not Recommended	-	-	-	-	-	-	-	-	-	-	-		
	DPW	Small Equipment-schedule	70,000.00	70,000.00	DPW FY 18 budget	-	-	-	-	70,000.00	-	-	-	-	-	-		
	DPW	DPW / Rec- Field Renovation / Irrigation	100,000.00	100,000.00	Recreation 53E 1/2-FY 18	-	-	-	-	-	-	-	-	-	100,000.00	-		
	DPW	DPW / Rec- HS JV Baseball	50,000.00	50,000.00	Cash Capital	-	-	-	-	-	-	-	-	-	50,000.00	-		
	DPW	DPW / Rec- MOU Capital Maintenance	75,000.00	75,000.00	DPW FY 18 budget	-	-	-	-	75,000.00	-	-	-	-	-	-		
	Surveyor	Hybrid robotic total station	30,000.00	30,000.00	Cash Capital	-	-	30,000.00	-	-	-	-	-	-	-	-		
	Facilities	Fire Station # 2 Renovations	75,000.00	75,000.00	Ambulance Fund	-	-	75,000.00	-	-	-	-	-	-	-	-		
	Facilities	Town Building New Windows	100,000.00	100,000.00	Borrow	100,000.00	-	-	-	-	-	-	-	-	-	-		
	Facilities	Interior Renovation of Town Building	375,000.00	375,000.00	Borrow	233,723.00	-	-	-	-	-	-	-	141,277.00	-	-		
	Facilities	TB mechanical / electrical improvement	218,000.00	218,000.00	Borrow	218,000.00	-	-	-	-	-	-	-	-	-	-		
	Facilities	Vehicles - Motor pool	50,000.00	50,000.00	Green Communities Grant	-	-	-	50,000.00	-	-	-	-	-	-	-		
	Fire	Fire Vehicle	65,000.00	65,000.00	Ambulance Fund	-	-	65,000.00	-	-	-	-	-	-	-	-		
	Fire	Ambulance	305,000.00	305,000.00	Ambulance Fund	-	-	305,000.00	-	-	-	-	-	-	-	-		
	Recreation	Oxbow Meadows Site Construction	300,000.00	300,000.00	CPA	-	-	-	-	-	-	-	-	300,000.00	-	-		
	Recreation	Dudley Woods Walking Trails	50,000.00	50,000.00	CPA	-	-	-	-	-	-	-	-	50,000.00	-	-		
	Recreation	Town Beach Improvements	40,000.00	40,000.00	FY17 Beach Account	-	-	-	-	-	-	-	-	-	40,000.00	-		
	Recreation	Alpine Field Design and Bldg	25,000.00	25,000.00	Recreation Stabilization	-	-	-	-	-	-	-	-	-	-	25,000.00		
	Recreation	Greenways Study	30,000.00	30,000.00	Recreation Stabilization	-	-	-	-	-	-	-	-	-	-	30,000.00		
	Recreation	Middle School 207 / 195 Study	150,000.00	150,000.00	Recreation Stabilization	-	-	-	-	-	-	-	-	-	-	150,000.00		
	Town IT	Data Center Upgrade	215,000.00	215,000.00	Free Cash	-	-	215,000.00	-	-	-	-	-	-	-	-		
	Transportation	School Bus Relocation	700,000.00	700,000.00	Borrow	700,000.00	-	-	-	-	-	-	-	-	-	-		
	Various schools	School- Audio Visual Equipment	120,000.00	120,000.00	School Budget	-	-	-	120,000.00	-	-	-	-	-	-	-		
	Happy Hollow	Floor Tile	35,000.00	-	Move to FY 19 / Sch Op	-	-	-	-	-	-	-	-	-	-	-		
	Claypit School	Phone upgrade	50,000.00	50,000.00	School Budget	-	-	-	50,000.00	-	-	-	-	-	-	-		
	Middle School	Tile Replacement	150,000.00	150,000.00	Borrow	100,991.00	-	-	-	-	-	49,009.00	-	-	-	-		
	Loker School	Tile Replacement	50,000.00	-	Move to FY 19 / Sch Op	-	-	-	-	-	-	-	-	-	-	-		
	High School	Stadium Repairs	150,000.00	150,000.00	Borrow	150,000.00	-	-	-	-	-	-	-	-	-	-		
	High School	Tennis Court Renovation	180,000.00	180,000.00	CPA	-	-	-	-	-	-	-	-	180,000.00	-	-		
	Happy Hollow	Food Service Equipment	60,000.00	60,000.00	Free Cash	-	-	60,000.00	-	-	-	-	-	-	-	-		
	Various locations	Custodian Equipment	30,000.00	30,000.00	School Budget	-	-	-	30,000.00	-	-	-	-	-	-	-		
	Middle School	Furniture Replacement	35,000.00	35,000.00	School Budget	-	-	-	16,466.00	-	-	-	18,534.00	-	-	-		
		Total General Fund	8,608,000.00	6,818,000.00		3,702,714.00	635,000.00	437,128.00	445,000.00	50,000.00	216,466.00	145,000.00	-	49,009.00	212,683.00	530,000.00	190,000.00	205,000.00
	WATER FUND																	
	Department	Description	Budget															
	Water Fund	Water Meter Replacement & Reading System	1,150,000.00	1,150,000.00	Borrow	1,150,000.00	-	-	-	-	-	-	-	-	-	-	-	
	Water Fund	Water Mains	700,000.00	700,000.00	Borrow	700,000.00	-	-	-	-	-	-	-	-	-	-	-	
	Water Fund	Well Cleaning	65,000.00	65,000.00	Water Capital	-	-	-	-	-	65,000.00	-	-	-	-	-	-	
	Water Fund	Water Tank Study	50,000.00	50,000.00	Water Capital	-	-	-	-	-	50,000.00	-	-	-	-	-	-	
	Water Fund	Pilot Study Manganese- Campbell Well	110,000.00	110,000.00	Water Capital	-	-	-	-	-	110,000.00	-	-	-	-	-	-	
		Total Water Fund	2,075,000.00	2,075,000.00		1,850,000.00	-	-	-	-	225,000.00	-	-	-	-	-	-	
		Total Fiscal 2018 requested budget	10,683,000.00	8,893,000.00		5,552,714.00	635,000.00	437,128.00	445,000.00	50,000.00	216,466.00	145,000.00	225,000.00	49,009.00	212,683.00	530,000.00	190,000.00	205,000.00

4. DRAFT FY 18 SELECTMEN'S
BUDGETS 11-21-16

Board of Selectmen Departments 11/18/2016	2015 ACTUAL	2016 ACTUAL	2017 Actual-4-Months	2017 APPROVED	2018 REQUESTED	\$ Variance FY 18 / FY 17	% Variance FY 18 / FY 17
SELECTMAN							
TOTAL PURCHASE SERVICE	20,760	25,662	10,485	24,000	28,000	4,000	16.67%
TOTAL SUPPLIES	3,015	-3,830	-256	6,000	0	-6,000	-100.00%
TOTAL SELECTMEN	23,775	21,832	10,229	30,000	28,000	-2,000	-6.67%
TOWN OFFICE							
TOTAL PERSONNEL SERVICES	468,323	452,832	153,548	435,000	477,900	42,900	9.86%
TOTAL PURCHASE SERVICE	14,843	12,369	2,204	10,000	11,000	1,000	10.00%
TOTAL SUPPLIES	66,139	58,499	23,317	71,500	65,000	-6,500	-9.09%
TOTAL TOWN OFFICE	549,305	523,700	179,069	516,500	553,900	37,400	7.24%
PERSONNEL BOARD							
TOTAL PERSONNEL SERVICES	2,100	2,578	1,971	5,000	5,000	0	0.00%
TOTAL PURCHASE SERVICE	8,540	5,557	0	10,000	10,000	0	0.00%
TOTAL PERSONNEL BOARD	10,640	8,135	1,971	15,000	15,000	0	0.00%
FINANCE OFFICE							
TOTAL PERSONNEL SERVICES	296,257	322,273	114,026	338,618	346,746	8,128	2.40%
TOTAL PURCHASE SERVICE	60,910	68,548	33,318	53,700	60,200	6,500	12.10%
TOTAL SUPPLIES	1,563	63	0	3,000	3,000	0	0.00%
TOTAL FINANCE OFFICE	358,731	390,884	147,344	395,318	409,946	14,628	3.70%
TREASURER							
TOTAL PERSONNEL SERVICES	208,555	167,806	61,392	190,104	191,448	1,344	0.71%
TOTAL PURCHASE SERVICE	72,609	119,743	9,184	99,900	110,200	10,300	10.31%
TOTAL SUPPLIES	0	106	51	200	200	0	0.00%
TOTAL TREASURER	281,164	287,655	70,627	290,204	301,848	11,644	4.01%
LEGAL							
TOTAL PURCHASE SERVICE	142,089	160,817	24,844	175,000	200,000	25,000	14.29%
TOTAL LEGAL	142,089	160,817	24,844	175,000	200,000	25,000	14.29%
INFORMATION TECHNOLOGY							
TOTAL PERSONNEL SERVICES	84,694	86,450	71,215	287,669	287,669	0	0.00%
TOTAL PURCHASE SERVICE	250,015	140,951	9,298	43,790	312,117	268,327	612.76%
TOTAL SUPPLIES		233,380	154,448	465,814	265,500	-200,314	-43.00%
TOTAL INFORMATION TECHNOLOGY	334,709	460,781	234,961	797,273	865,286	68,013	8.53%

Board of Selectmen Departments 11/18/2016	2015 ACTUAL	2016 ACTUAL	2017 Actual-4-Months	2017 REQUEST	2018 REQUESTED	\$ Variance FY 18 / FY 17	% Variance FY 18 / FY 17
CONSERVATION							
TOTAL PERSONNEL SERVICES	132,862	158,188	50,628	177,902	154,196	-23,706	-13.33%
TOTAL PURCHASE SERVICE	7,942	13,245	652	23,000	33,000	10,000	43.48%
TOTAL SUPPLIES	6,767	11,365	2,656	18,200	14,400	-3,800	-20.88%
TOTAL CONSERVATION	147,571	182,798	53,936	219,102	201,596	-17,506	-7.99%
SURVEYOR							
TOTAL PERSONNEL SERVICES	162,411	165,319	55,885	168,118	168,118	0	0.00%
TOTAL PURCHASE SERVICE	21,521	14,584	7,093	23,000	23,000	0	0.00%
TOTAL SUPPLIES	1,137	2,030	0	4,150	4,250	100	2.41%
TOTAL SURVEYOR	185,069	181,933	62,978	195,268	195,368	100	0.05%
FACILITIES							
TOTAL PERSONNEL SERVICES	263,107	265,605	85,104	277,932	279,130	1,198	0.43%
TOTAL PURCHASE SERVICE	669,866	702,105	217,064	837,500	777,000	-60,500	-7.22%
TOTAL SUPPLIES	31,415	26,413	5,859	43,000	43,000	0	0.00%
TOTAL FACILITIES	964,388	994,123	308,027	1,158,432	1,099,130	-59,302	-5.12%
POLICE							
TOTAL PERSONNEL SERVICES	2,192,172	2,260,188	721,423	2,356,693	2,467,460	110,767	4.70%
TOTAL PURCHASE SERVICE	138,689	149,093	33,358	140,710	140,710	0	0.00%
TOTAL SUPPLIES	167,962	127,241	14,358	169,400	161,400	-8,000	-4.72%
TOTAL POLICE	2,498,823	2,536,522	769,139	2,666,803	2,769,570	102,767	3.85%
JCC COMMUNICATION							
TOTAL PERSONNEL SERVICES	449,984	478,809	169,506	496,675	505,045	8,370	1.69%
TOTAL PURCHASE SERVICE	11,775	22,416	11,284	21,600	23,600	2,000	9.26%
TOTAL SUPPLIES	4,363	4,457	2,714	5,500	5,500	0	0.00%
TOTAL JCC COMMUNICATIONS	466,121	505,682	183,504	523,775	534,145	10,370	1.98%
EMERGENCY MANAGEMENT							
TOTAL PURCHASE SERVICE	15,203	15,384	4,415	16,000	16,000	0	0.00%
TOTAL SUPPLIES	7,002	7,238	2,604	7,000	7,000	0	0.00%
TOTAL EMERGENCY MANAGEMENT	22,204	22,622	7,019	23,000	23,000	0	0.00%

Board of Selectmen Departments 11/18/2016	2015 ACTUAL	2016 ACTUAL	2017 Actual-4-Months	2017 REQUEST	2018 REQUESTED	\$ Variance FY 18 / FY 17	% Variance FY 18 / FY 17
DOG OFFICER							
TOTAL PURCHASE SERVICE	21,228	21,652	7,325	21,500	21,500	0	0.00%
TOTAL DOG OFFICER	21,228	21,652	7,325	21,500	21,500	0	0.00%
FIRE							
TOTAL PERSONNEL SERVICES	2,122,359	2,251,212	788,780	2,492,921	2,492,921	0	0.00%
TOTAL PURCHASE SERVICE	39,073	65,297	26,679	76,900	72,500	-4,400	-5.72%
TOTAL SUPPLIES	188,058	167,578	65,248	181,500	193,500	12,000	6.61%
TOTAL FIRE	2,349,490	2,484,087	880,707	2,751,321	2,758,921	7,600	0.28%
BUILDING & ZONING							
TOTAL PERSONNEL SERVICES	278,200	294,236	97,311	311,497	314,440	2,943	0.94%
TOTAL PURCHASE SERVICE	7,875	1,067	2,671	12,000	12,000	0	0.00%
TOTAL SUPPLIES	1,367	135	386	2,501	2,501	0	0.00%
TOTAL BUILDING & ZONING	287,442	295,438	100,368	325,998	328,941	2,943	0.90%
VETERANS SERVICES							
TOTAL PURCHASE SERVICE	37,004	39,419	32,033	44,000	44,000	0	0.00%
TOTAL SUPPLIES	4,939	2,999	0	4,000	4,000	0	0.00%
TOTAL VETERANS SERVICES	41,943	42,418	32,033	48,000	48,000	0	0.00%
COUNCIL ON AGING							
TOTAL PERSONNEL SERVICES	172,253	200,989	67,216	207,486	208,282	796	0.38%
TOTAL PURCHASE SERVICE	43,753	36,100	5,323	46,700	51,300	4,600	9.85%
TOTAL SUPPLIES	7,763	9,675	1,141	9,300	7,300	-2,000	-21.51%
TOTAL COUNCIL ON AGING	223,768	246,764	73,680	263,486	266,882	3,396	1.29%
YOUTH SERVICES							
TOTAL PERSONNEL SERVICES	167,101	217,977	70,955	222,400	223,150	750	0.34%
TOTAL PURCHASE SERVICE	2,808	2,786	54	2,850	3,850	1,000	35.09%
TOTAL SUPPLIES	789	1,115	100	1,225	1,625	400	32.65%
TOTAL YOUTH SERVICES	170,698	221,878	71,109	226,475	228,625	2,150	0.95%

Board of Selectmen Departments 11/18/2016	2015 ACTUAL	2016 ACTUAL	2017 Actual-4-Months	2017 REQUEST	2018 REQUESTED	\$ Variance FY 18 / FY 17	% Variance FY 18 / FY 17
DEBT SERVICE							
TOTAL DEBT SERVICE	7,692,911	7,653,109	1,729,160	7,507,251	7,686,560	179,309	2.39%
RETIREMENT							
TOTAL RETIREMENT	3,740,468	3,971,988	4,235,414	4,235,414	4,310,088	74,674	1.76%
UNCLASSIFIED							
INSURANCE GENERAL	573,611	576,157	688,579	615,000	615,000	0	0.00%
INSURANCE 32B	6,057,649	6,587,478	2,290,495	7,165,000	7,165,000	0	0.00%
MEDICARE	561,962	595,336	165,356	580,000	590,000	10,000	1.72%
UNEMPLOYMENT	32,465	61,326	7,141	50,000	50,000	0	0.00%
NON-CONTRIBUTORY RETIREMENT	17,537	225	-	-	-	0	#DIV/0!
POLICE/FIRE DISABILITY	3,083	10,171	100	15,000	15,000	0	0.00%
RESERVE FOR SAL ADJUSTMENTS	-	374,000	-	50,000	925,000	875,000	1750.00%
OCCUPATIONAL HEALTH	1,919	6,046	1,435	8,000	8,000	0	0.00%
RETIREMENT/BUYBACK	7,500	23,740	40,974	40,000	40,000	0	0.00%
TOWN MEETING	65,289	105,853	5,395	100,000	100,000	0	0.00%
STREET LIGHTING	122,538	121,421	29,307	130,000	130,000	0	0.00%
RESERVE FUND	0	300,000	-	275,000	175,000	-100,000	-36.36%
TOTAL UNCLASSIFIED	7,443,554	8,761,753	3,228,782	9,028,000	9,813,000	785,000	8.70%