Town of Southborough, Massachusetts

Fiscal Year 2016 Budget
Town Administrator Recommendation

March 3, 2015
[Revised March 25, 2015]

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INTRODUCTION

It is with great pleasure that I present to you my recommended budget for Fiscal Year 2016. This is the third budget that I have submitted since becoming your Town Administrator in October 2012. I feel that this budget is responsible to the needs of the departments, while keeping a close eye on the impact to the tax rate. There are no decreases in the levels of service while proposing a responsible tax burden for the community. It is ultimately the decision of Town Meeting to determine what the appropriate level of service is, as they are the responsible body to appropriate funding for all Town services and programs. It is my responsibility as Town Administrator, in conjunction with the Board of Selectmen and other elected boards, to determine what level of service the Town can provide within the confines of that appropriation.

The Fiscal Year 2016 budget as recommended represents a 2.26% increase over the FY2015 budget. While this budget does not provide any net increase in the Town's number of employees, it does enhance some existing positions and programs in various departments, including the following:

- Increased hours for the Administrative Assistant in the Planning Department;
- Increased hours for the Payroll and Benefits Clerk in the Treasurer's Office;
- Funding for a non-benefited, part-time employee who will be responsible for Economic Development duties working with the Board of Selectmen, Planning Department, and Economic Development Committee;
- Increased hours for Library employees to provide better coverage during hours of operation;
- Increased training for Police and Fire;
- Reorganization of Public Works operations through cross-training initiatives;
- Funding of the capital needs of our departments, in conformance with the Town's Capital Plan.

These items will be discussed in more detail in the Expense section of this document.

I hope you find this budget document informative. Please feel free to contact my office with any questions you might have, as it is in everyone's best interest that residents feel fully informed before we get to Town Meeting on April 13, 2015. I can be reached at 508-485-0710, x3002, or at mpurple@southboroughma.com.

Thank you.

Mark J. Purple
Town Administrator

Brian P. Ballantine
Finance Director

FY2016 BUDGET CALENDAR

The annual budget is a continuous process during the year for the Finance team. Officially, the busiest months of the year are from November through Town Meeting, or early April. Many communities conduct Town Meetings in May or June, the reason being it gives them additional time to gather information from the state and make appropriate decisions based on that information. This can be important for Local Aid, especially for the School District. As we progress through the budget calendar, many meetings are held between various departments, the Town Administrator, and oversight Committees to gather the necessary information to make informed recommendations.

Event	**Date**
Initial Meeting – Board of Selectmen/Advisory	Tuesday, October 21, 2014
Warrant opened	**Tuesday, October 21, 2014**
Capital request form submitted to Selectmen's office	Monday, November 17, 2014
Budgets & money warrant articles submitted to Selectmen's office	**Monday, November 24, 2014 at NOON**
Town Administrator and Finance Director review budgets with departments	Beginning November 25, 2014
Annual Town Reports and non-money articles submitted to the Selectmen's Office	**Friday, December 12, 2014 at NOON**
Warrant closed	**Tuesday, January 6, 2015**
Proposed budgets reviewed by Advisory and Selectmen	Beginning Wednesday, January 7, 2015
Selectmen take position on warrant articles	Tuesday, January 20, 2015
Selectmen vote on FY16 budgets	Tuesday, March 3, 2015
Warrant to be signed by Selectmen	Tuesday, March 17, 2015
Warrant to printer	Monday, March 23, 2015
Town Reports and Warrant posted and available to public; legal notice in newspaper.	Friday, March 27, 2015
Pre Town Meeting with Town Counsel	Tuesday, April 7, 2015
Annual Town Meeting	Monday, April 13, 2015
Annual Town Election	Monday, May 11, 2015

FY2016 BUDGET SUMMARY

	FY2014	FY2015	FY2016	% INC/DEC
LEVY	32,788,706	34,482,048	36,277,241	5.2%
2 1/2	819,718	862,051	906,931	5.2%
NEW GROWTH	873,625	933,141	425,000	-54.5%
LEVY	**34,482,048**	**36,277,241**	**37,609,172**	**3.7%**
DEBT & CAPITAL EXEMPTION-Voted	3,908,220	3,768,142	3,867,377	2.6%
SBAB PAYMENTS	(2,204,304)	(2,204,304)	(2,204,304)	0.0%
TOTAL LEVY LIMIT	**36,185,964**	**37,841,079**	**39,272,245**	**3.8%**
CERTIFIED FREE CASH	1,739,153	1,345,561	1,592,138	18.3%
LOCAL RECEIPTS	2,960,000	3,100,000	3,250,000	4.8%
WATER RECEIPTS	1,559,195	1,619,755	1,691,046	4.4%
COMM. PRESERV. FUNDS	355,721	731,125	493,682	-32.5%
LOCAL AID	3,203,632	3,241,838	3,290,024	0.0%
SBAB PAYMENTS	2,204,304	2,204,304	2,204,304	0.0%
OTHER AVAILABLE	1,034,668	855,256	696,007	-18.6%
TOTAL OTHER	**13,056,673**	**13,097,839**	**13,217,201**	**3.0%**
TOTAL REVENUE	**49,242,637**	**50,938,918**	**52,489,446**	**3.04%**
OTHER	377,545	758,832	666,956	-12.1%
STATE AND COUNTY CHARGES	251,898	168,179	182,400	8.5%
OVERLAY	316,852	332,035	335,000	0.9%
TOTAL OTHER CHARGES	**946,295**	**1,259,046**	**1,184,356**	**-5.9%**
TOWN				
100-299,400-699 TOWN BUDGET	10,385,495	10,744,546	11,143,411	3.7%
910 EMPLOYEE BENEFITS	2,490,178	2,497,071	2,750,906	10.2%
930 CAPITAL BUDGET	0	557,900	487,864	-12.6%
941/5 GL INSURANCE & COURT JDG.	88,284	84,493	310,047	266.9%
BUDGET ARTICLES	227,755	372,500	307,791	-17.4%
700-799 DEBT & INTEREST	684,856	624,377	623,916	-0.1%
CAPITAL ARTICLES	1,540,964	593,000	375,650	-36.7%
TOTAL TOWN	**15,417,532**	**15,473,887**	**15,999,585**	**3.4%**
SCHOOL				
300-399 SCHOOLS BUDGET	24,953,997	25,969,840	26,705,268	2.8%
910 EMPLOYEE BENEFITS	3,303,654	3,254,299	3,537,302	8.7%
945 GEN. LIABILITY INSURANCE	132,424	126,739	135,070	6.6%
700-799 DEBT & INTEREST	3,092,482	2,980,265	2,868,252	-3.8%
TOTAL SCHOOL	**31,482,557**	**32,331,143**	**33,245,892**	**2.8%**
TOTAL EXPENDITURES	**47,846,384**	**49,064,076**	**50,429,833**	**2.55%**
WITHIN (+) OR OVER (-) CAP	**1,396,254**	**1,874,842**	**2,059,613**	

The above represents the budget roll-up summary that depicts the tax levy, revenues, expenses, and the balance or unused levy capacity. Note that local aid and new growth are estimated amounts.

DEMOGRAPHICS & HISTORICAL DATA

Here are some excerpts of a historical depiction of Southborough, as provided on the Town's website, with a nod to Donna McDaniel, journalist and former Selectman. I think the sentiment expressed in the final paragraph about how we view our town services (emphasis added) continues to be true today.

Southborough, like its neighbors, was primarily a farming community. These tree-ringed reservoirs, complete with rock outcroppings, even a small island, here or there, do much to create the town's image as a quiet pastoral place. From its earliest days as "Stony Brook," as this southern portion of the new town of Marlboro was known in the late 1600s, through its separation as a town of its own on July 17, 1727.

Best remembered, perhaps, is the Cordaville Cotton and Woolen Mill that made blankets for the Civil War and left its name to one of the four villages.

Southborough would remain a rural community, growing substantially only much later with the post-World War II housing boom and the advent of the "high tech" industry and Route 495.

There were the first settlers and the town's own company of Minutemen, the preachers and teachers who guided their flocks in matters of education and the spirit, the town "fathers" and, rather late, town "mothers," who have cared for its government and public life since the first Selectmen were elected in 1727.

Yet we look back, too, to realize that for all of its nearly 275 years the people who have walked these ways before us gave us the Southborough that we call home.

As did they, we struggle with allocating town funds, with electing officials in whom we can be confident, and with preserving the special flavor that drew us here and makes so many of us want to stay. It continues to be a worthwhile pursuit, this taking care of our town.

Here is a brief look at some data points of interest for our Town:

Tri-Annual Certification for Values:

Most Recent
2013

Next Scheduled
2016

Bond Ratings:

Moody's Bond Rating as of March 2012
Aa1 (Investment Grade High)

S & P Bond Rating as of March 2012
AA+ (Investment Grade High)

Fiscal Year 2014 State Aid:

Net State Aid
$2,951,734

Tax Levy FY2015 By Class:

Total	$35,966,237
Residential	$29,248,943 (81.3%)
Commercial/Ind	$5,364,216 (14.9%)
Personal Property	$1,353,078 (3.8%)

Fiscal Year 2015 Tax Rate:

$16.02 per Thousand

Fiscal Year 2015 Proposition 2½ Levy Capacity:

$1,874,842

Fiscal Year 2015 New Growth:

$933,141

Debt Exclusion Total Fiscal Year 2015:

$3,768,142

Debt Excluded Projects Fiscal Year 2015:

(All Projects approved 2006 or earlier)

Trottier School	Land Acquisition (Cordaville Road)
Woodward School	Neary Phase 2 Project
Finn School	Land Acquisition Chestnut Hill
Landfill Project	Algonquin Regional High School
School Facility Project	

Historical data is important to recognize trends and performance. The following depicts various historical data of note:

Single Family Tax Bill History:

Fiscal Year	Average Single Family Value	% Change Prior Year	Single Family Parcels	% Change Prior Year	Residential Tax Rate	Average Single Family Tax Bill	% Change Prior Year	State Rank - High to Low
2003	443,162	NA	2,674	NA	12.24	5,424	NA	27
2004	493,575	11.4%	2,709	1.3%	12.80	6,318	16.5%	21
2005	525,798	6.5%	2,729	0.7%	12.68	6,667	5.5%	20
2006	556,920	5.9%	2,751	0.8%	12.36	6,884	3.3%	21
2007	579,431	4.0%	2,758	0.3%	12.58	7,289	5.9%	21
2008	576,642	-0.5%	2,771	0.5%	12.54	7,231	-0.8%	27
2009	556,432	-3.5%	2,773	0.1%	14.16	7,879	9.0%	23
2010	548,620	-1.4%	2,774	0.0%	14.06	7,714	-2.1%	25
2011	509,780	-7.1%	2,776	0.1%	15.58	7,942	3.0%	25
2012	516,361	1.3%	2,797	0.8%	16.14	8,334	4.9%	24
2013	518,338	0.4%	2,808	0.4%	16.54	8,573	2.9%	25
2014	536,200	3.4%	2,816	0.3%	16.18	8,676	1.2%	27
2015	557,300	3.9%	2,834	0.6%	16.02	8,928	2.9%	NA

Explanation for Large % Years:

FY04: Capital expenses for school construction costs;

FY07: Budget Override passed, affecting K8 & Regional Schools, Employee Benefits, and several Town departments;

FY08: Free cash appropriated at higher level to offset tax rate increase;

FY09: One time revenue not available, Regional Schools, Employee Benefits;

FY10: Increased State Grant funding received for School Construction, Overlay Reserve;

FY12: Regional Schools, Employee Benefits, Select Town Departments, Stabilization used in FY11 not available in FY12.

As you may note from the above statistical data, the amount of parcels on the tax inventory has not changed significantly from 2003-2015. In fact, the change equals about 5.6% over the 12 year period. Also, please note that average house value has now started to recover from the decline of the economic downturn of 2008.

Tax Classification History:

	Assessed Values by Class						
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Assessed Values	% Residential	% Comm/Ind/PP
2003	1,359,715,200	155,843,100	111,825,500	54,089,370	1,681,473,170	80.90	19.10
2004	1,552,061,235	164,622,942	113,239,830	95,717,008	1,925,641,015	80.60	19.40
2005	1,678,666,427	168,265,561	112,633,919	62,681,643	2,022,247,550	83.00	17.00
2006	1,797,158,400	167,917,900	111,435,300	78,300,560	2,154,812,160	83.40	16.60
2007	1,869,065,598	201,039,802	105,780,000	85,306,300	2,261,191,700	82.70	17.30
2008	1,863,236,000	207,115,000	105,812,300	90,245,000	2,266,408,300	82.20	17.80
2009	1,796,894,929	219,715,386	109,669,800	77,730,100	2,204,010,215	81.50	18.50
2010	1,764,192,507	235,709,090	113,195,400	87,455,900	2,200,552,897	80.20	19.80
2011	1,642,445,709	239,534,805	113,541,900	78,772,700	2,074,295,114	79.20	20.80
2012	1,660,192,647	218,948,090	108,793,900	70,602,900	2,058,537,537	80.60	19.40
2013	1,668,607,957	219,808,206	110,146,800	69,721,400	2,068,284,363	80.70	19.30
2014	1,739,296,974	221,725,094	108,059,000	81,086,500	2,150,167,568	80.90	19.10
2015	1,825,776,687	225,118,342	109,726,600	84,461,800	2,245,083,429	81.30	18.70

	Tax Levy by Class						
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Tax Levy	% Residential	% Comm/Ind/PP
2003	16,642,914	1,907,520	1,368,744	662,054	20,581,232	80.86	19.14
2004	19,866,384	2,107,174	1,449,470	1,225,178	24,648,206	80.60	19.40
2005	21,285,490	2,133,607	1,428,198	794,803	25,642,098	83.01	16.99
2006	22,212,878	2,075,465	1,377,340	967,795	26,633,478	83.40	16.60
2007	23,512,845	2,529,081	1,330,712	1,073,153	28,445,791	82.66	17.34
2008	23,364,979	2,597,222	1,326,886	1,131,672	28,420,759	82.21	17.79
2009	25,444,032	3,111,170	1,552,924	1,100,658	31,208,784	81.53	18.47
2010	24,804,547	3,314,070	1,591,527	1,229,630	30,939,774	80.17	19.83
2011	25,589,304	3,731,952	1,768,983	1,227,279	32,317,518	79.18	20.82
2012	26,795,509	3,533,822	1,755,934	1,139,531	33,224,796	80.65	19.35
2013	27,598,776	3,635,628	1,821,828	1,153,192	34,209,424	80.68	19.32
2014	28,141,825	3,587,512	1,748,395	1,311,980	34,789,712	80.89	19.11
2015	29,248,943	3,606,396	1,757,820	1,353,078	36,966,237	81.32	18.68

New Growth and Parcel Counts:

New Growth					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total New Growth
2003	399,483	92,881	0	91,982	584,346
2004	534,054	46,490	10,776	728,220	1,319,540
2005	645,796	66,049	0	177,698	889,543
2006	522,586	26,065	0	194,249	742,900
2007	273,087	121,643	0	292,270	687,000
2008	259,893	63,048	0	201,869	524,810
2009	146,578	129,064	49,018	273,751	598,411
2010	130,653	59,523	13,405	253,525	457,106
2011	102,132	132,808	0	264,772	499,712
2012	229,922	4,967	29,022	197,474	461,385
2013	198,156	14,105	0	225,805	438,066
2014	416,715	36,247	2,284	418,379	873,625
2015	651,876	2,683	0	278,582	933,141

Parcel Count					
Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Parcels
2003	3,379	150	53	300	3,882
2004	3,447	150	55	308	3,960
2005	3,458	144	56	339	3,997
2006	3,476	143	56	346	4,021
2007	3,452	156	53	358	4,019
2008	3,447	159	53	330	3,989
2009	3,468	161	62	319	4,010
2010	3,472	159	55	342	4,028
2011	3,477	158	55	334	4,024
2012	3,485	158	54	328	4,025
2013	3,482	160	54	316	4,012
2014	3,470	178	53	317	4,018
2015	3,488	170	53	329	4,040

REVENUES

A. Local Aid

One of the main sources of revenue for Southborough is the funding provided by the State, known collectively as Local Aid. Local Aid accounts for about 6% of our total revenue on an annual basis, and can be broken down into three main categories:

*Unrestricted General Government Aid
*Chapter 70 (School Aid)
*Lottery (Lottery distribution via community property values)

There are several other smaller accounts that are included in Local Aid, including charter school reimbursement, state owned land reimbursement, property tax exemption reimbursement, as well as offsetting charges for State services and Charter Schools.

Here is a history of our Local Aid payments in recent years:

FY15 $3,073,659
FY14 $2,951,734
FY13 $2,922,091
FY12 $2,762,993
FY11 $2,796,306

B. Free Cash

Not quite aptly named, it is neither "free", nor is it "cash". Free Cash is the amount of revenue in excess of expenses remaining at the end of a fiscal year on June 30. It must be certified by the Department of Revenue, and then appropriated by Town Meeting before it can be spent. Since it is certified in the fall, Free Cash is commonly included as a funding source in the budgeting process for the subsequent fiscal year. Because it fluctuates from year to year, and therefore is not a stable source of revenue, we allocate it in the budget largely to those one-time expenditures such as capital items, and not operating expenses.

In 2013, the Board of Selectmen adopted new financial policies, which included how Free Cash would be allocated, as well as restricting its use in the operating budget. Per the policy, free cash will be utilized to subsidize the general fund budget per the following schedule:

FY14 = 100%
FY15 = 75%
FY16 = 65%
FY17 = 50%

Of the remaining free cash in any given year, funds will be directed as follows:

1. During any period of revenue reduction of local receipts or state aid from the previous Fiscal Year, free cash will be used to level fund these sources until the revenue returns to its former level.

2. Remaining free cash net of #1 will be directed as follows: 10% to fund the OPEB (Other Post-Employment Benefit) Trust account (*see page 66 of this document for a detailed explanation of OPEB*). The remaining 90% will be placed into the stabilization fund until that fund reaches prescribed limits.

Here is a history of our Free Cash certification in recent years:

Fiscal Year	**Total Budget**	**Free Cash Amount**	**Free Cash as a % of Total Budget**
2007	42,335,743	4,903,774 *	11.58
2008	43,563,764	2,329,754	5.35
2009	45,792,510	1,869,129	4.08
2010	45,642,032	1,255,534	2.75
2011	45,452,229	1,502,116	3.30
2012	46,692,402	1,701,671	3.64
2013	47,916,550	1,401,153	2.92
2014	48,067,467	1,683,561	3.50
2015	49,064,076	1,592,138	3.25

* *Free Cash certified for FY2006 and FY2007.*

Per the policy, we have allocated $1,034,890 of Free Cash to offset our FY16 General Fund operating expenses.

C. <u>Stabilization</u>

The Stabilization Fund is the Town's savings account. It can be used for unforeseen emergencies, or as a revenue source for long-term capital projects. It does require a two-thirds vote of Town Meeting in order to use these funds. The amount of money kept in these accounts fluctuates from community to community, but the general

consensus seems to be about 5% of a community's General Fund budget. In our case, that would be approximately $2.5 million on a $50 million budget. In reality, we only have $442,953 in our Stabilization Fund, or just under 1% of our total general fund budget. In the past, there has not been support for increasing the amount held in the Stabilization Fund. A stabilization fund that has clearly defined triggers for maintaining balances and when to utilize that funding should be part of any good financial model.

D. Other sources

There are other smaller accounts that are used as part of the budget process, but they are used sparingly as their balances fluctuate wildly, and they are not a dependable source of revenue. The Wetlands Account, maintained by the Conservation Commission and comprised of filing fees for wetlands permits, and the many "Friends of…" accounts fall into this group. The Ambulance Fund, which is made up of the revenue received for patients using our ambulance service, is earmarked for the replacement of Fire and Ambulance related capital items. Because these revenue sources are very unstable and unsustainable sources of revenue, we have limited their use in the operational budget in the past two years so as not to create artificial deficits in subsequent fiscal years. Water revenue, which is generated through user fees, is restricted to expenses related to the Water Division of the Public Works Department.

Revolving funds are authorized by Town Meeting annually, and are specific to a particular revenue and related expenditure. We currently authorize 10 separate revolving funds for various purposes and dollar limits, including a technology fee for our online permitting system, local wetlands filing fees for Conservation Commission, and two Recreation funds for programming and for 9-11 Field. Funds received can only be spent on the purpose designated.

E. Property tax

Approximately 71% of the revenue received by the Town comes from real estate and personal property taxes. For most of the recent past, Southborough has had a single tax rate, or the same tax rate for all property classifications (residential, open space, and commercial, industrial, and personal property, or CIP). Some communities with larger commercial tax bases have split tax rates, or different rates for residential and CIP properties. Because our tax base is comprised of less than 19% CIP, the Board of Selectmen have decided to maintain a single tax rate, and not overburden a small percent of our tax base with a higher tax rate. While a split rate may relieve some of the tax pressure on the residential properties, the increased tax rate on the CIP properties

may be the difference in deciding to maintain a business in Southborough or look somewhere else that is more favorable in terms of their tax rate. Businesses leaving Southborough, or a reduction in the CIP percentage, has the consequence of shifting the tax burden back to the residential properties. It is the position of our Economic Development Committee that a single tax rate also keeps Southborough competitive and attractive for new businesses looking to locate in the MetroWest area. It should be noted a number of communities throughout the Commonwealth have had split tax rates and are now searching for ways to undo that policy. Once a shift is adopted it then becomes extremely difficult politically to extricate from that policy decision. Each year in November, the Board of Selectmen holds a tax classification hearing as part of the tax rate setting process, to determine whether to maintain a single tax rate or to switch to a split rate.

Note: Table below indicates commercial-industrial-personal property and residential value data for Southborough's neighboring communities.

Municipality	Fiscal Year	Comm/Ind/PP Value	Total Value	Residential % of Total Value	Commercial/ Ind % of Total Value	Lowest Residential Factor Allowed	Comm/Ind /PP Shift
Ashland	2012	192,972,240	2,123,243,440	90.9114	9.0886	0.950014	1.00
Ashland	2013	194,653,770	2,101,056,070	90.7354	9.2646	0.948947	1.00
Ashland	2014	197,684,100	2,138,826,500	90.7574	9.2426	0.949081	1.00
Framingham	2012	1,713,393,234	7,529,736,477	77.2450	22.7550	0.779063	1.75
Framingham	2013	1,687,130,575	7,268,634,368	76.7889	23.2111	0.773297	1.74
Framingham	2014	1,672,191,409	7,241,593,787	76.9085	23.0915	0.774816	1.74
Hopkinton	2012	457,718,514	2,758,589,837	83.4075	16.5925	0.900533	1.00
Hopkinton	2013	482,216,154	2,809,910,656	82.8387	17.1613	0.896418	1.00
Hopkinton	2014	503,289,216	2,886,500,690	82.5640	17.4360	0.894409	1.00
Marlborough	2012	1,419,557,464	4,434,551,899	67.9887	32.0113	0.646875	1.50
Marlborough	2013	1,445,834,781	4,460,028,237	67.5824	32.4176	0.760162	1.47
Marlborough	2014	1,460,243,916	4,368,011,133	66.5696	33.4304	0.748906	1.40
Northborough	2012	576,655,800	2,479,195,500	76.7402	23.2598	0.848451	1.00
Northborough	2013	633,931,459	2,491,837,878	74.5597	25.4403	0.829396	1.00
Northborough	2014	654,648,495	2,491,498,419	73.7247	26.2753	0.821801	1.00
Southborough	**2012**	**398,344,890**	**2,058,537,537**	**80.6491**	**19.3509**	**0.880030**	**1.00**
Southborough	**2013**	**399,676,406**	**2,068,284,363**	**80.6759**	**19.3241**	**0.880236**	**1.00**
Southborough	**2014**	**410,870,594**	**2,150,167,568**	**80.8912**	**19.1088**	**0.881886**	**1.00**
Westborough	2012	1,188,133,326	3,175,734,433	62.5871	37.4129	0.701113	1.00
Westborough	2013	1,243,531,773	3,288,092,151	62.1808	37.8192	0.695891	1.00
Westborough	2014	1,194,815,237	3,276,225,785	63.5307	36.4693	0.712978	1.00

EXPENSES

A. Overview

The Fiscal Year 2016 recommended budget projects a 2.26% tax increase, or about $202 per household. This is slightly less than last year's increase of 2.91%.

Planning for the budget process begins in October when the budget calendar is set and approved by the Board of Selectmen. Capital and operating budgets are prepared by the departments and submitted to the Finance Director by late-November. Prior to January 1st, departments meet with the Finance Director and Town Administrator to discuss and evaluate the requested capital and budget items. At the same time, local receipts (such as motor vehicle excise, building permits, and liquor licenses) and new growth are reviewed by the Finance Team (TA, Finance Director, Assessor, and Town Accountant) to determine a target number for revenue. Budget adjustments are made in order to fit the expenses within the available revenue, and input is received from the Board of Selectmen during the course of the entire budget process as to priorities or suggestions. The recommended budget is then reviewed by the Advisory Committee, who breaks it down by department, focusing mainly on those areas seeing increases or decreases from the prior year that are not a result of contractual obligations. The goal, while not always attainable, is to present a budget to Town Meeting with the full support of all departments, boards, and committees.

This Fiscal Year 2016 recommended budget strives to meet the needs of the departments, address the goals of the Board of Selectmen, and remain vigilant of the financial impact of these decisions on the residents. The following is a breakdown of each department and/or function, which will explain in more detail the personnel and services that this budget provides for, as well as the historical spending and staffing of these departments.

ADMINISTRATION

ELECTED BOARD OF SELECTMEN

Mission Statement

The Board of Selectmen (expanded from three members to five members in 2014) are the Chief Executive Officers of the Town, and elected by the voters for three-year, staggered terms. They are responsible for the hiring and oversight of a Town Administrator, who is responsible for the day-to-day operations of the Town. The Selectmen are responsible for setting policy and addressing issues and concerns that rise to their level from staff. The Selectmen are concerned with providing good customer service to residents, and ensuring that tax dollars are spent wisely.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,400	2,400	4,000	4,000	4,000	0.0%

Highlights of budget

Town meeting voted to increase the Board of Selectmen from three to five members, and in May 2014 the two new positions were filled. Each member receives a stipend of $800 for their service. There is no increase from FY 2015.

BOARD OF SELECTMEN

Mission Statement

The Office of the Board of Selectmen is responsible for the administration of the day-to-day operations of the Town. Led by the Town Administrator, the office is responsible for the licensing and permitting of establishments selling and serving alcohol, new and used vehicles, and seasonal events that utilize the town roads and properties. Staff is also tasked with the preparation of the Annual Town Report, the annual budget documents and town meeting warrants. We strive to provide excellent customer service to our residents.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	3.75	3.75	3.75	3.75

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
355,494	355,180	368,987	378,300	378,300	2.5%

Highlights of budget

The Selectmen's departmental budget for FY16 remains largely unchanged from FY15, save for contractual obligations and anticipated merit increases in salaries for the administrative staff. There is an increase of $1,000 in Miscellaneous-Contracted Services to accommodate the cost of the facilitator for the annual Selectmen's retreat. The budget continues to carry funding for ADA interpretive services, which are currently required by the Arts Council for their meetings, but are available for other meetings as needed.

ELECTED TOWN CLERK

Mission Statement

The Southborough Town Clerk is a position elected by the voters for a three-year term. The Town Clerk has the care and custody of all Town vital records, and issues certificates of birth, death and marriage. The Town Clerk is also responsible for licensing of all dogs on an annual basis. The Town Clerk maintains all voting records and related data, and is responsible for staffing and running all town, state, and federal elections, as well as coordinating all town meetings.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	1.0	1.0	1.0	1.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
44,254	46,467	47,862	49,298	49,298	3.0%

Highlights of budget

The incumbent, Paul Berry, retired from the position as of February 13, 2015. He has held the position for more than 40 years, and a new Clerk will be elected at the May ballot. The budget comprises solely the compensation for the Town Clerk. The recommended budget reduces the request to a 3% increase, the same increase voted for all SAP, or non-union, employees.

TOWN CLERK

Mission Statement

The Southborough Town Clerk's Office is committed to providing courteous, competent and efficient service to residents and visitors. We are dedicated to the thorough preservation of the Town's vital records and historical documents for the benefit of future generations. Our office will operate in a modern, professional and automated environment, with an emphasis on our fiscal responsibility to the taxpayers of Southborough.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	1.0	1.0	1.0	1.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
53,721	56,557	57,431	61,351	61,351	6.8%

Highlights of budget

The FY16 budget does not vary greatly from the FY15 budget, other than contractual increases. The only additional request this year was $3,000 for microfilm storage, which was an increase over the previous year's budget of $660. The additional funds were removed from the recommended budget, as the Town likely has other secure storage options that can be provided at no increased cost.

ELECTIONS & REGISTRATION

Mission Statement

The Southborough Town Clerk's Office is committed to providing courteous, competent and efficient service to residents and visitors. We respect the right to vote as a fundamental civil right and will assure that all elections are conducted in a fair and open manner providing equal access to all citizens. Our office will operate in a modern, professional and automated environment, with an emphasis on our fiscal responsibility to the taxpayers of Southborough.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	0.8	0.8	0.8	0.8

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
87,514	75,627	78,584	74,458	74,458	-5.3%

Highlights of budget

This budget fluctuates from year to year, depending on the number of state and federal elections and primaries that are held. The FY16 budget is seeing a reduction this year because of fewer scheduled elections, which reduces the expenses for poll workers and overtime.

MODERATOR

Mission Statement

The Town Moderator is elected annually. The main responsibility of the Moderator is to preside over the Town Meeting, and any special town meetings that may occur during the year. The Moderator also makes appointments to the Advisory Committee, Personnel Board and, along with the Planning Board, the Public Works Planning Board.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
50	20	75	75	75	0.0%

Highlights of budget

The Moderator receives a small stipend annually for his services, as well as dues for the state association.

PERSONNEL BOARD

Mission Statement

The Personnel Board is comprised of five members, appointed for three-year, staggered terms by the Moderator. The Personnel Board is responsible for administering and recommending changes annually to the Salary and Administrator Plan (SAP), which governs all non-union employees, with the exceptions of contracted positions such as

Town Administrator, Fire Chief, Police Chief and Public Works Superintendent. The Personnel Board also reviews performance evaluations for employees, approves salary adjustments, provides funding for and develops training opportunities, and ensures that Southborough employee compensation remains competitive with comparable communities.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,762	8,026	23,620	15,620	15,620	-33.9%

Highlights of budget

In FY15, the Board undertook a Pay and Classification Study, which resulted in a significant increase in their expenses. That study has been completed, so the budget is reduced for FY16. Included in the budget is funding for employee training, and dues and memberships for the state association. Tuition Reimbursement is funded in the amount of $5,000, which is an existing provision of the Salary and Administration Plan for employee development, but has not been widely utilized in the past.

MANAGEMENT INFORMATION SERVICES

Mission Statement

The Management Information Services (MIS) Department provides all of the support and service for the Town's computers and technological infrastructure. Currently, this service is provided by an outside vendor, and has been the model used in Southborough for many years. Services include support and regular replacement of desktop and laptop computer and servers, troubleshooting, and strategic planning.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	0.0	0.0	0.0	0.5

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
177,206	169,395	212,150	208,840	208,840	-1.6%

Highlights of budget

The FY16 budget has decreased over last year, primarily due to hardware and server replacements that occurred in FY15, necessitated by age and compatibility. Meetings with department heads and committees have identified a need for more responsive services. To address this, the FY16 budget recommendation creates a new, non-benefitted, part-time Help Desk Technician position to provide the day-to-day technology services required by employees. The existing outside vendor will continue to provide higher level IT services, including long-range planning and procurement recommendations.

LEGAL SERVICES

TOWN COUNSEL

Mission Statement

The position of Town Counsel is appointed by the Board of Selectmen on an annual basis. Town Counsel is responsible for representing the Town in all legal matters, for providing advice to boards, departments and committees, and to limit the Town's exposure to liability through its actions.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
85,059	95,000	95,000	95,000	95,000	0.0%

Highlights of budget

There is no increase in the bottom line budget from last year. Town Counsel is paid on an hourly rate and receives an annual stipend, based on the services provided to the Selectmen, Town Administrator, and departments.

SPECIAL LEGAL COUNSEL

Mission Statement

Special Legal Counsel are legal services other than those provided by Town Counsel. Most often that consists of Labor Counsel, who provides legal expertise in the area of labor and personnel law. Labor Counsel assists the Town Administrator in collective bargaining negotiations, and in personnel related activities. Other Special Counsel may be required when either Town or Labor Counsel are unable to participate in a particular case or issue due to a conflict of interest. Special Counsel services have included zoning and other specialty areas in the past.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
21,206	25,881	55,000	55,000	55,000	0.0%

Highlights of budget

The FY16 budget has not increased over the previous year. Much has been done to reduce the reliance on special counsel, especially limiting their attendance at collective bargaining sessions. However, FY16 will see the renewal of many of our collective bargaining agreements, which will likely result in more use of special counsel for these issues.

FINANCE

ELECTED BOARD OF ASSESSORS

Mission Statement

The three-member Board of Assessors are elected for staggered, three-year terms. They are responsible for overseeing the tax administration of the entire Town of Southborough. This includes the annual fair and equitable valuation of the Town's taxable real estate and personal property, and the disposition of related abatement requests.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,250	2,250	2,250	2,250	2,250	0.0%

Highlights of budget

The Board members receive an annual stipend for their services, which has not increased from last year.

ASSESSORS

Mission Statement

Under the direction of the three member elected Board of Assessors, the department is responsible for tax administration for the entire Town of Southborough. This includes the annual fair and equitable valuation of the Town's taxable real estate and personal property as well as motor vehicle excise tax administration. Assessment administrative functions include processing property tax and CPA abatement requests, personal exemptions and excise tax abatements. Other functions include processing building permit activity, sewer betterments, deeds and plans from the Registry of Deeds, tracking and calculating "new growth" value, generating certified abutter lists and responding to inquiries from the public.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	2.4	2.4	2.4	2.4

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
171,400	172,781	179,922	185,608	185,608	3.2%

Highlights of budget

For FY16, there are no significant increases from FY15, other than contractual increases. There is $270 in advertising costs, as this coming year is a revaluation year, which will require that all property values be reviewed per state requirements. The Department is also reviewing new assessment management software, which is planned to be requested in the FY17 budget.

ACCOUNTANT

Mission Statement

In accordance with Massachusetts General Laws, Chapter 41, Section 57, the accounting department is responsible for maintaining the financial records of the Town, including the general ledger and all subsidiary ledgers. It is the accounting department's duty to ensure that the financial records conform to generally accepted accounting principles, Government Accounting Standards Board (GASB) statements and follow Massachusetts municipal finance laws. The accounting department then provides financial information and results to the Town's taxpayers and other reporting agencies. This information is available through several reports, including the audited financial statements and other financial reports. The office is responsible for maintaining adequate internal controls over Town expenditures, including the examination of all accounts payable invoices and payrolls to make sure they are correct and properly approved (MGL. Chapter 41, Section 56). Warrants for all approved disbursements are generated through this office. This department is also the custodian of all Town contracts.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
122,900	128,408	133,954	138,771	138,771	3.6%

Highlights of budget

For FY16 the Accountant has requested the same amount of funding for non-salary items (such as supplies, professional development) as the previous year. The salary changes were the result of the agreed upon annual increases for employees.

TREASURER/COLLECTOR

Mission Statement

The primary mission of the Treasurer/Collector, who also serves as the Town's Finance Director, is to act as the Town's receipting and disbursing agent of public financial assets in order to maximize the utilization and safekeeping of Town funds. The Office of the Treasurer and Collector of Taxes is responsible for the timely billing and collection of 65% of the Town's operating revenues. The department also functions as the disbursing agent for the Town – and issues weekly vendor checks and bi-weekly payroll deposits. The department also issues all authorized debt for both short and long term borrowing. This Department also manages benefits for all Town employees and retirees, and performs some benefit functions for active School employees, as well as being the responsible entity for processing payroll.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	2.8	2.8	2.8	3.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
173,960	179,510	184,052	193,165	193,165	5.0%

Highlights of budget

For FY16, the Payroll and Benefits Coordinator is being returned to its previous level of service of 40 hours per week. It had been reduced to 32 hours during the 2008 financial downturn. The increase in hours is necessitated by the addition of new benefits and programs in recent years, such as Flexible Spending Accounts, Health Reimbursement Accounts, and modifications to the employee health plans.

AUDIT

Mission Statement

The Town is required by law to complete an audit of our financial statements at the close of each fiscal year. The completed financial statements and corresponding management letter (which highlights any deficiencies and recommended changes) is presented to the Board of Selectmen, normally in January following the close of the fiscal year.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
30,250	25,249	25,750	30,850	30,850	19.8%

Highlights of budget

The audit is a contracted service, provided by a Certified Public Accountant experienced in municipal finance and procedures. It is a three-year contract, and FY16 if the final year of the existing contract. The additional expense for FY16 is due to the state-mandated bi-annual actuarial study for Other Post-Employment Benefits (OPEB).

DEBT SERVICE

Mission Statement

Debt Service comprises all of the principal and interest payments that the Town makes annually as a result of funds borrowed for capital projects. As projects are paid off, and debt is retired, those funds now become available for repurposing for other uses. So that these funds are not used to artificially inflate the operating budget, it has been the recommendation of the Finance Team that these funds be used to support capital items, or other one-time expenditures.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
4,045,082	3,777,338	3,604,642	3,492,168	3,492,168	-3.1%

Highlights of budget

The Debt Service budget is on a declining schedule, as it has been for several years. We have not assumed any new debt since 2012. Several large issuances are nearing completion, and it is estimated that debt service will continue to decline for the next several years, assuming no new debt is added. The debt service funding is offset in the tax rate via the annual school building assistance grant of $2,204,000.

ADVISORY COMMITTEE

Mission Statement

The Advisory Committee prepares recommendations for voters on all matters coming before Town Meeting. This includes all financial matters, for which it is the Town's Finance Committee under State law. The Advisory Committee also controls the Reserve Fund, which is an account designated for those expenditures during the year that are unanticipated or unforeseen during the normal budgeting process.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
150	248	275	306	306	11.3%

Highlights of budget

The FY16 budget includes funding for membership to the state association, as well as training opportunities for members.

RESERVE FUND

Mission Statement

The Reserve Fund is an account, under the control of the Advisory Committee, designated for those expenditures during the year that are unanticipated or unforeseen during the normal budgeting process. The level of the Reserve Fund has remained relatively stable over the past several years. It has been used in the past to supplement Snow and Ice expenditures during particularly difficult winters, as well as various town building needs that were unexpected and unable to wait for our annual town meeting.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
69,498	27,584	150,000	150,000	150,000	0.0%

Highlights of budget

The Reserve Fund budget for FY16 remains level funded from the previous year. Past requests that have been funded include snow and ice, facility maintenance, and unemployment expenses. The diligent budgeting practices of the department heads has resulted in limited use of these funds.

PUBLIC WORKS

PUBLIC WORKS

Mission Statement

The DPW is responsible to maintain a safe road system, to dispose of residential refuse and recyclable materials, to operate and maintain the cemetery, and to maintain the Town's public assets. The DPW Highway Division maintains and repairs 67 miles of roadways and roadway assets. The Highway Division also mans the Transfer Station, hauls refuse to Wheelabrator in Millbury, performs burials at the Rural Cemetery and manages contractors that assist with roadway improvements and roadway asset maintenance. The Grounds Division maintains, through contractors or internally, over 75 acres of public land including all Athletic Fields, School and Municipal Building properties, the Town's Cemeteries, outdoor recreation facilities and playgrounds. The Grounds Division is also in charge of improvements on all town grounds such as creating planting beds, installing decorative fencing, decorative signs and park amenities. The Fleet Division maintains the DPW's extensive fleet as well as the Police, Building, Recreation and Facility Department's vehicles.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	13.5	13.5	12.5	11.5

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,079,154	1,928,904	1,931,909	2,002,812	2,002,812	3.7%

Highlights of budget

For FY16, the DPW has continued to achieve operational efficiencies through cross-training and reorganizational opportunities, which has resulted in the overall reduction of 1 FTE through retirement. This has resulted in savings in personnel costs, as well as benefits. The grounds maintenance contract was renewed in FY15, and the cost has increased due to the addition of properties including the cemetery. Savings have also been achieved through a new contract with Wheelabrator for solid waste disposal, and a reduction in the price of fuel. However, some of these savings have been offset by increases in the cost of salt for winter operations.

PUBLIC WORKS - WATER

Mission Statement

The Water Division of DPW is responsible for providing safe drinking water to the Town's residents. To do this the Water Division maintains all water assets including over 87 miles of water main, three water storage tanks, two pumping stations, five pressure reducing valves and over 3200 water services. The Water Division also manages a backflow testing contractor and performs capital projects, through contractors, in accordance with the Water System Master Plan.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	5.9	5.9	5.9	4.9

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,212,012	1,250,157	1,405,841	1,445,788	1,445,788	2.8%

Highlights of budget

Similar to the non-water side of DPW, operational efficiencies have been realized in Water as well. This has resulted in the reduction of 1 FTE, without a reduction in services. The expense for water has increased by $84,000, due to the anticipated increases for the cost of water from MWRA. New rates will be set by the Board of Selectmen to reflect the FY16 budget recommendation, the first such adjustment since 2009.

PUBLIC SAFETY

FIRE

Mission Statement

The mission of the Southborough Fire Department is to provide the highest level of fire, rescue and EMS services to the community through timely response to ensure the safety of the residents and visitors. The Department advances public safety through its Fire Prevention, Public Education, Training and Investigation programs with a high emphasis on customer service.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	21.0	21.0	23.0	23.0

Budget History

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Request	Town Adm. Recommend	Percent Inc./Decr.
1,793,069	1,783,984	1,887,919	1,951,244	1,942,754	2.9%

Highlights of budget

In FY15, two additional firefighter positions were added, offset by a significant decrease in overtime. That staffing level is being maintained for FY16. Much of the increases are attributable to contractual obligations. The only other significant increase is additional funding for more training opportunities for firefighters.

POLICE

Mission Statement

The Police Department's mission is to work with all citizens to preserve life, maintain human rights, protect property, and promote individual responsibility and community involvement.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	20.0	20.0	21.0	21.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,524,535	1,619,961	1,705,010	1,788,288	1,764,940	3.5%

Highlights of budget

For FY16, additional training has been added, including an additional round of firearms training for all department members. The overtime has increased to include coverage during trainings, as well as increased traffic enforcement during peak travel times on high volume roads. Other increases in personnel costs are contractual increases.

CIVIL DEFENSE

Mission Statement

It is the mission of the Southborough Emergency Management Agency (SEMA) to provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact our community.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,605	8,606	8,806	10,510	9,390	6.6%

Highlights of budget

In FY14, the Civil Defense budget was increased to include the annual cost of CodeRED, the new 9-1-1 system utilized by the Town. For FY16, $500 was added for fuel for vehicles during declared emergencies. The request for funding of a mobile hotspot for Fire vehicles ($480) was moved into the recommended budget for the Fire Department.

ANIMAL CONTROL

Mission Statement

Animal Control is responsible for assuring the timely and effective enforcement of the Town's Bylaws and State laws. The Department strives to protect the public's health and safety from vicious, diseased or injured animals, and to educate the public about responsible animal care and ownership. This contracted service is currently provided by an outside vendor.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
27,736	27,736	27,936	28,763	28,763	3.0%

Highlights of budget

The service is in its final year of a three-year contract, and is under the oversight of the Police Department.

PLANNING

PLANNING BOARD

Mission Statement

The Planning Board reviews and approves applications for permits as required by the Town's bylaws. The Board also reviews and approves subdivisions and developments, and conducts site plans reviews. From time to time, the Planning Board proposes and amends Zoning Bylaws for Town Meeting approval.

The Planning Department also assists with implementing goals of the Town's Master Plan, works closely with other boards, committees, and departments on housing and transportation, senior needs, open space, biking and walking trails, historic preservation, green energy, and economic development.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	2.0	2.0	1.88	2.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
136,780	115,634	135,000	144,765	144,765	7.2%

Highlights of budget

The FY16 budget restores the hours of the administrative assistant position to FY14 funding levels. This is due to an increase in areas of responsibility for the department, including open space, affordable housing, and economic development. The recommended addition of a part-time Economic Development Coordinator under the EDC budget should help to alleviate some of this added workload. The funds allocated for additional staff/consulting hours in the FY15 budget have been removed for FY16. It is our recommendation that a portion of the additional hours of the administrative assistant position be utilized to provide limited support to the Conservation Administrator who shares the same office space, and currently has no such administrative support.

ZONING BOARD OF APPEALS

Mission Statement

The Zoning department is responsible for the administration of appeals taken to the Southborough Board of Appeals. This board is made up to five members appointed by the Board of Selectmen to consider zoning decisions. The board acts under the authority of MGL 40A, the State Zoning Act, and Section 174 of the Southborough Code, the town's zoning regulations. It is authorized to grant variances, special permits and appeals of their decisions involving the zoning regulations of the town.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	0.25	0..25	0.25	0.25

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
12,914	10,909	12,487	12,259	12,259	-1.8%

Highlights of budget

A portion of the salary of the Administrative Assistant that resides in the Building Inspector's office is included in this budget (10 hours), as she also staffs the ZBA and their meetings.

CONSERVATION COMMISSION

Mission Statement

The Conservation office advises and guides residents and applicants on the permitting process for projects which trigger Conservation Commission oversight and review under the state Wetlands Protection Act and Rivers Protection Act, the Southborough Wetlands Bylaw and Regulations, and the Southborough Stormwater and Erosion Control Bylaw and Regulations. The department coordinates and administers the approximately 18 public meetings and 30 public hearings per year held by the Conservation Commission to review proposed projects which may pose impacts to local wetlands or other resource areas.

The department oversees all enforcement and compliance issues as they relate to federal, state and local environmental regulations, is liaison to the Trails Committee, and shares responsibility to ensure that the Open Space and Recreation Plan is kept

current. The office also drafts decisions and special conditions for permits, collects filing fees, supervises consultants, and manages projects for senior workers.

The Conservation department is also tasked with administering and managing the town's conservation properties, including the Town Forest, Breakneck Hill Conservation Land, and the Community Gardens, and holds and monitors the Conservation Restriction for Chestnut Hill Farm.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	0.8	0.8	0.8	0.8

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
36,605	39,093	46,512	48,612	48,612	4.5%

Highlights of budget

In FY15, the budget was increased to assume operational expenses that were previously charged off to the wetlands fee account, which was unsustainable as a funding source. In this budget, only $600 for employee training is being charged to the fee account.

OPEN SPACE PRESERVATION COMMISSION

Mission Statement

The mission of the Open Space Preservation Commission (OSPC) is to facilitate the protection and preservation of open space in Southborough, as charged when established by Town Meeting in 1986.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
70	96	250	1,000	250	0.0%

Highlights of budget

The Commission works under the direction of, and is appointed by, the Board of Selectmen, and collaborates with the Planning, Building and Conservation departments on projects and developments that contain open space. A new procedure for the development, monitoring, and acceptance of open space should help to clean up any

issues of demarcation and proper recording with open space parcels moving forward. A request for additional funding for training in this budget was not recommended, as the historical spending does not show that the current budget is being fully spent, which would indicate that money for training likely already exists.

FACILITIES

PUBLIC BUILDINGS AND PROPERTY MAINTENANCE

Mission Statement

To extend the life of the Town's physical facilities and associated systems through routine and preventative maintenance, repairs, and system betterments geared toward improving operational efficiencies. Additionally, the Facilities Department helps to ensure public safety by adhering to sound operational practices that comply with federal, state, and local building, environmental, and health codes.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	5.2	5.2	5.4	5.5

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
463,888	426,423	435,259	450,411	444,127	2.0%

Highlights of budget

This budget recommends increasing the hours of the Maintenance Custodian from 30 to 40 hours per week. The incumbent in the position is a licensed Oil Burner Technician, which has allowed the Town to bring more of these services in-house, rather than using outside vendors. This has resulted in savings related to Contracted Services. The recommended change in hours will also result in a reduction in Overtime related expenses.

OTHER OPERATIONAL SUPPORT

Mission Statement

Other Operational Support consists of all the funding of electricity, heat, and telephones (landline and wireless) for all Town buildings. These items were consolidated into a separate budget two years ago, to allow for better tracking by the Facilities Manager. The only exceptions that remain within departmental budgets are the data lines for both Police and Fire, and the elevator phone line at the Arts Center.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	318,705	294,038	332,286	332,286	13.0%

Highlights of budget

In FY14, all utilities were removed from individual budgets and consolidated under one budget so that the Facilities Director could better monitor and track them. The Town has a competitive supply contract for electricity through 2017, which helps to maintain consistency and weathers spikes in pricing from the utilities. The requested increase for FY16 is due to historical usage data for the Town buildings.

EDUCATION

ELECTED SCHOOL COMMITTEE

Mission Statement

The Southborough School Committee is elected by the voters for three-year, staggered terms, and is comprised of five members. The School Committee is primarily responsible for setting policy as it relates to K-8 school operations in Southborough, hiring a School Superintendent to administer policies and oversee day-to day operations, and approving an annual budget that is presented to Town Meeting.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
500	500	500	500	500	0.0%

Highlights of budget

School Committee members receive a small stipend annually for their service. The stipend has not changed from the previous year.

SOUTHBOROUGH K-8 SCHOOLS

Mission Statement

The Vision of the Southborough Public Schools promotes high expectations and excellence for all in a dynamic learning environment that inspires opportunities for thinking critically, solving problems and engaging intellectual curiosity. We integrate relevant technology and foster innovation to set the stage for success in a global society. Our culture supports diversity, inclusion, discovery, resiliency and effective communication in a safe environment. It is our mission to provide an exceptional educational experience for every student.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	207.2	210.6	217.7	210.9

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
16,990,971	17,664,346	18,270,604	18,909,000	18,909,000	3.49%

Highlights of budget

For the third year in a row, the Superintendent has presented a budget with an increase that mirrors that of the Town departments. The recommended budget maintains adequate staffing and class size/teacher ratios, and includes a net reduction of 6.8 FTE due to changes in enrollments. We appreciate the collaborative approach that the Superintendent has taken regarding the budget process, which allows the Town and K-8 schools to maintain the same level of growth.

ALGONQUIN REGIONAL HIGH SCHOOL

Mission Statement

Algonquin Regional High School is a community committed to providing a safe, supportive, and challenging learning environment which fosters critical and creative thinking. We believe respect, responsibility, and collaboration are essential to individual growth and academic achievement.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	161.4	164.2	175.6	173.8

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
7,424,199	6,982,083	7,417,669	7,544,485	7,544,485	1.8%

Highlights of budget

The Regional School system continues to work with the Town to mitigate any increase in the annual assessment. Local aid and minimum contribution information is critical in formulating a budget for the two communities, and unfortunately the State does not release any preliminary information until late in the Southborough budget cycle.

ASSABET VALLEY REGIONAL TECHNICAL HIGH SCHOOL

Mission Statement

AVRTHS is a dynamic and supportive school system that prepares students to meet the challenges of the future by providing a rigorous and relevant education in a safe and secure environment resulting in academic, career and technical proficiency.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	185	184	191	194

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
251,361	250,327	281,067	207,683	207,683	-26.1%

Highlights of budget

Assabet's overall budget for FY16 has increased 3.51% from FY15, or $645,000, but the Town's assessment has decreased due to a decline in enrollment from 18 to 13 students.

NORFOLK COUNTY AGRICULTURAL HIGH SCHOOL

Mission Statement

The Norfolk County Agricultural High School uniquely provides an academic and agricultural science vocational experience, with hands-on learning for passionate students from diverse communities. Supported by an inclusive community, students are prepared for college, work, or public service in their chosen career path. Students leave with the skills and confidence to succeed in all future endeavors.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	0	43,600	43,600	100%

Highlights of budget

We have been notified by the Superintendent of Schools that an application has been made by a Southborough student to attend Norfolk County Agricultural High School next year, and therefore should be budgeted in anticipation of their acceptance. Southborough has not had a student attend Norfolk County since Fiscal Year 2010. This budget number accommodates both the tuition and the transportation expenses.

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT COMMITTEE

Mission Statement

The Economic Development Committee, appointed by the Board of Selectmen, serves in an advisory capacity and leadership role to provide recommendations about areas that impact all aspects of Economic Development as outlined in the Town's 2008 Master Plan. Key to EDC efforts is to work closely with the Town's leadership and residents to retain and attract businesses that will expand and strengthen our business tax base while preserving the character and charm of Southborough. This will help the Town reduce its reliance on residential taxes and enhance the Town's quality of life.

The EDC is composed of several committee members and includes a member of the Board of Selectmen, Town Administrator, Town Planner, and individuals who represent a cross section of business owners and leaders that understand the unique requirements of implementing the economic development goals of our Town's 2008 Master Plan and the findings learned from the Town's recent Economic Development Self-Assessment Tool conducted by Northeastern University, Dukakis Center for Urban and Regional Policy.

It is the goal of the EDC to encourage the continued development of the Town's industrial and commercial tax base by refining internal organizational structures, processes, and resources to effectively support economic development initiatives that will enable businesses to grow and prosper.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	0.0	0.0	0.0	0.5

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	5,000	41,800	35,975	619.5%

Highlights of budget

The Economic Development Committee (EDC) was created in FY14 by the Board of Selectmen, and first received funding in FY15. The Selectmen have recognized the importance that the relationship with our business community holds, and its link to the

sustainability of our economic base. To that end, this recommendation includes the creation of a part-time, non-benefitted Economic Development Coordinator position, which will staff the EDC and provide a dedicated employee to interface with our business community. Funding is also included for a joint summit with Marlborough and Westborough EDC's; to update the Town's Business Guide and EDC brochure; and for the design and printing of the Town's Development Guide, which will provide guidance to residents and businesses alike that need to navigate our development departments. Requests for funding of an out-of-state conference, as well as an additional membership dues, were not included in this recommendation.

CULTURE AND HUMAN SERVICES

LIBRARY

Mission Statement

The Southborough Library's mission is to be the cultural, educational, and social center for the Town of Southborough. This is achieved by providing materials, programs, space, and services for town residents of all ages. Library programming supports literacy, intellectual curiosity, artistic and cultural interests, and civic awareness, among other pursuits. The library offers the ability for users to connect with each other, with other local libraries throughout the greater Commonwealth, and provides resource sharing within a regional library consortium. Public internet service is provided for card holders and guests in addition to providing free wireless internet access for all users within the library's space.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	8.0	8.5	8.5	8.8

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
404,324	391,735	415,947	440,267	440,267	5.9%

Highlights of budget

For FY16, the Library budget includes an additional 12 hours of staff time, spread out over two permanent positions and three part-time positions. These additional hours, while not adding any more operating hours to the Library, will allow the Director to better staff the building under its current schedule. The Educational Supplies line item is funded at 16.9% of the total budget. The recommended budget allows the Library to meet the Municipal Appropriation Requirement (MAR) as set by the Commissioners, which ensures the Library receives State Aid.

MEMORIAL DAY

Mission Statement

The budget supports Memorial Day services in May of each year, which serves to honor and remember our veterans in a thoughtful and respectful manner.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
2,000	2,347	2,700	2,800	2,800	3.7%

Highlights of budget

The FY16 budget has increased slightly from last year, due to the increase in the cost of flags, poles, and brackets used to mark the gravesites of our Veterans for Memorial Day services.

HISTORICAL COMMISSION

Mission Statement

The Southborough Historical Commission serves as the town's official body for administering the National Historic Preservation Act of 1966. The commission is the only Town of Southborough authority charged with town-wide preservation responsibilities. The Southborough Historical Commission believes that preserving our historic resources contributes to Southborough's neighborhoods, economy, and our character.

The responsibilities of the Commission include updating and maintaining an inventory of historic assets, including houses, barns and outbuildings, commercial buildings, public building, cemeteries, monuments, and neighborhoods; and protecting the above-named assets from neglect, deterioration, demolition, and development.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	176	990	3,990	990	0.0%

Highlights of budget

The recommended FY16 budget for the Historical Commission is level funded from the previous year. A requested increase of $3,000 for management of a proposed Preservation Restriction at 84 Main Street is not included in the recommendation, as the negotiation process between the Board of Selectmen and the owner has concluded without an agreement.

VETERAN'S SERVICES

Mission Statement

The mission of Veterans' Services is to inform and assist all veterans, their dependents, widows and surviving children in securing all benefits to which they may be entitled. Veterans' Services aids and assists all veterans in understanding benefits, assists in the application process, requests hearings before government boards and acquaints veterans with laws, rules and regulations relative to benefits. Veterans' Services also directs and/or accompanies veterans to local and regional veteran hospitals and clinics.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
50,388	48,106	54,025	51,025	51,025	-5.6%

Highlights of budget

The Veteran's Agent receives an annual stipend for the services he provides to the Veterans living in Southborough. The FY16 recommended budget is down slightly due to a decrease in the number of cases that the Veteran's Agent is currently managing, and any new cases he anticipates in the coming year. A portion of these Veteran's Benefits are reimbursable from the State on an annual basis. The Commonwealth reimburses the Town 75% of the payments to the beneficiaries.

COUNCIL ON AGING

Mission Statement

The mission of the COA is to advance the well-being of the senior population in the town of Southborough through policy making and advocacy. In addition to supporting the Senior Center and the Friends of the COA, the COA is a municipal board which focuses on the promotion of community interest which enhances the dignity and interests of Southborough Seniors. The Senior Center provides programs, activities, and services to support the mission of the Council on Aging.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	3.6	3.6	3.6	3.6

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
213,454	219,953	255,033	275,841	275,841	8.2%

Highlights of budget

The FY16 recommendation for the Council on Aging includes the final year of a two-year plan to shift operational funding from State grants and the Friends of the Council on Aging group to the General Fund operating budget. Because the needs of our senior population are evolving rapidly, the State grant for seniors that the Town receives will be used to evaluate new programming and services, in addition to providing funding for weekend and evening staffing as needed. Funding is also included in this budget for signage for the exterior of the building, as well as for replacement furniture (a total of $3,500).

YOUTH AND FAMILY SERVICES

Mission Statement

SYFS is a mental health and human service resource for the people of Southborough. The department provides counseling services to residents of all ages, including crisis intervention and traumatic incident support. They also provide prevention and early intervention programs to help youngsters develop the qualities and skills that will keep them emotionally healthy. The department provides help to families experiencing financial need, including holiday drives, camperships, an emergency fund, and help accessing other resources such as fuel assistance. They also provide community events designed to encourage and reinforce positive family time, including a Halloween Party, summer concert series, and Southborough Unscheduled. In addition, we provide consultation, information and referrals around mental health, youth, and family issues.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	2.0	2.0	2.0	2.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
129,030	135,266	139,954	146,506	146,506	4.7%

Highlights of budget

The recommended budget for FY16 includes minor increases in several areas to match actual spending levels. It also includes a small increase of $250 in Employee Training to allow the Director and her Assistant Director to maintain their CEU's (Continuing Educational Units) for the counseling and intervention services they provide to our students and residents.

BUILDING AND HEALTH

BUILDING DEPARTMENT

Mission Statement

The Building Department is responsible for ensuring that buildings are constructed and repaired safely and buildings, structures and land are used properly. The Department issues zoning, building, electrical, gas and plumbing permits that allow the construction, reconstruction, repair, alteration and demolition of buildings and structures as well as the installation of equipment. The Department annually inspects restaurants, lodgings and other places of assembly. The Building Department enforces the State Building Code and the Southborough By-Laws.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	1.75	1.75	1.75	1.68

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
108,939	105,161	108,762	110,053	110,053	1.2%

Highlights of budget

For FY16, the Building Inspector has reduced the hours for the Administrative Assistant position from 40 to 37 hours weekly, due to an increase in the efficiency in the office resulting in part to the introduction of online permitting in FY15. The Department has added $1,000 for vehicular supplies, as the vehicle the Inspector uses to make inspections is gaining in age and requires more frequent maintenance. While it is the Inspector who primarily uses it, the vehicle is not a take-home vehicle, and is available for use by other departments.

ELECTED BOARD OF HEALTH

Mission Statement

Board of Health members are elected by the voters for three-year, staggered terms. Each of the three elected Board members receive a yearly stipend of $150. Their duties are to attend all Board meetings (12 to 15 per year), to respond to emergency calls when staff are not available (i.e. truck roll overs with food products, embargo of contents,

etc.), attend meeting of Statewide Association and become certified by the Massachusetts Associated Boards of Health. The Board members also organize and participate in health forums, panels and other activities associated with good public health protection and public awareness.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
450	450	450	450	450	0.0%

Highlights of budget

Board of Health members receive a small stipend annually for their service. The stipend has not changed from the previous year.

BOARD OF HEALTH

Mission Statement

Under Massachusetts General Laws, Boards of Health are designated as Administrative Agencies of the Commonwealth, and must enforce numerous State Codes, Laws and Statutes. It can also create its own Regulations and Town Meeting can create By-Laws for it to enforce. The Board also coordinates a few of its activities with several Town Committees as well as other town Boards and Commissions.

Most of the Board's activities are broken into several broad areas, such as Environmental Protection (State Title 5 Code Enforcement, Water Pollution Control, and Betterment Loan Programs for on-site septic systems), and Public Health Protection thru administration of vaccination clinics, and communicable disease follow up cases.
The Board, in coordination with the Fire Department and Police Department, is primarily responsible for preparing the Town's Emergency response and Shelter plans. Keeping these plans and documents current allows the Town to be eligible and has provided the town with funds from FEMA and MEMA, The State's Emergency Preparedness Agency, as well as other programs.

The Board's staff enforce all Local (State Mandated) Sanitary Codes, such as Housing, Food Establishment Public and semi-public pools, Private summer camp programs, and certain Nuisance activities. The Board enforces its Tobacco Control Regulations, and has begun to get involved in Regional Public Health protection issues and regional public health planning and management.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	1.0	1.0	1.0	1.0

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
137,445	136,410	140,539	145,196	144,696	3.0%

Highlights of budget

The recommended budget for FY16 includes funding for wireless phones for the Director and the Nurse, which was provided by the State in previous years. This ensures their availability in a health emergency. There is also a 3% increase for the contracted service of the Health Director for FY16 following a zero increase for FY15.

RECREATION

RECREATION

Mission Statement

Southborough Recreation promises to offer fun and affordable programs for individuals of all ages. We strive to satisfy the needs and interests of residents and visitors, providing each person with the opportunity to engage in a variety of enriching leisure activities, special events and culturally and educationally stimulating programs. Through such experiences, participants will be able to make constructive use of leisure time, involve themselves in the community and contribute to positive physical and mental health.

Staffing History

Fiscal Year	2013	2014	2015	2016
# of employees (FTE)	2.2	2.5	2.5	2.5

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
101,275	102,589	111,267	124,320	114,420	2.8%

Highlights of budget

Personnel expenses comprise the majority of the Recreation budget. The FY16 budget includes anticipated merit increases for the employees. Most of the department's programs and activities are funded out of the Recreation revolving fund, which is funded by receipts from programming. The request to fund the annual 9-11 Field payment to DCR out of General Fund revenues, rather than the 9-11 Field revolving fund, was not included in this recommendation because it is not permitted under the current Memorandum of Agreement with DCR, which requires the payment to be made from user fees.

BENEFITS

HEALTH INSURANCE

Mission Statement

The Town of Southborough offers health insurance benefits to all of its active and retired employees. The plan is funded 75% by the Town, and 25% by the employee. The Town currently offers both Tufts and Fallon plans, as well as Senior plans more tailored to the needs of our retired employees.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
3,805,175	3,795,252	3,787,340	3,886,332	3,886,332	2.6%

Highlights of budget

Health insurance comprises a large percentage of the Benefits budget (over 63%), as well as the overall operational budget (8.3%). Changes were made in FY15 to reduce health costs, including changes in plan design agreed to by the labor unions and non-union employees. The Town's claims experience was less favorable for FY16 budgeting, thus the larger than usual increase.

OTHER BENEFITS

Mission Statement

Other Benefits encompasses insurance coverages for our employees (Police and Fire Accident and Worker's Compensation), Retirement, Life and Dental insurances, and unemployment payments. The annual payment into the OPEB trust fund to offset the Town's liability for retiree's benefits is also included in this budget. Life and Dental insurance plans are funded 50-50 between the Town and the employee.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
1,772,489	1,853,573	1,964,030	2,401,885	2,401,885	22.3%

Highlights of budget

The FY16 budget recommendation contains a net 12.3% increase in the various premiums for worker's compensation insurance, a 10.3% increase for dental insurance premiums, and a 8% increase in the Town's retirement assessment from Worcester County Retirement. The budget also contains a $250,000 payment into the Town's OPEB trust fund.

LIABILITY INSURANCE

Mission Statement

Liability Insurance encompasses all of the insurance coverages for the Town's buildings, properties, and fleets. We maintain these insurances through MIIA (Massachusetts Interlocal Insurance Association), which provides stable rates to municipalities, as well as annual discounts earned through free training and educational seminars.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
200,729	199,304	211,232	225,117	225,117	6.6%

Highlights of budget

The recommended FY16 budget includes a 6% increase in the premium for our liability insurance. Under the direction of the Assistant Town Administrator, departments take advantage of free workshops and training opportunities, which results in premium reductions in excess of $30,000 annually.

COURT JUDGMENTS

Mission Statement

Court judgments are obligations that are required to be funded by the Town. These are fairly rare, but do occur on occasion.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	0	220,000	220,000	100.0%

Highlights of budget

In 2010, the Town of Northborough filed a lawsuit against the Regional School District and the Town of Southborough, seeking recovery of money and interest with respect to reimbursements from the State for renovations at Algonquin Regional High School. Reimbursements from the State were allocated by the School District pursuant to the Regional Agreement, which was based on the number of students from each town attending the shared high school. After the project was underway, the State Legislature amended Chapter 70B and provided a different payment allocation which takes into account a community's relative wealth and property values.

The Superior Court recently ruled that the formula in Chapter 70B, and not the Regional Agreement, should have controlled the method of reimbursement. Under the Chapter 70B reimbursement formula, the Town of Southborough was credited with approximately $1.7 million that should have been allocated to Northborough. As a result, the Court entered judgment against the actions taken by the Regional School District, thus obligating Southborough to reimburse Northborough that amount.

Northborough also sought interest on the reimbursements from the date(s) of the payments, going back seven years. The Court ruled in our favor and against such an interest calculation, and also ruled against Northborough in their request for an immediate, one-time, lump sum payment. The Court opined that the payback could occur over a period of eight years, which will allow Southborough to pay its obligation through retiring debt service, which will limit the impact on departmental operations.

CAPITAL

CAPITAL

Mission Statement

The Capital budget was established last year, in an attempt to include those capital items that are replaced on a regular basis. Whereas a capital item purchased in an article can be carried for more than one fiscal year, capital items within the budget must be purchased within the same fiscal year that the funding is voted. It does not allow funding to languish in an article unspent for several years, or require a subsequent vote to close out an article with unspent funds.

Budget History

FY 2013	FY 2014	FY 2015	FY 2016	Town Adm.	Percent
Actual	Actual	Budget	Request	Recommend	Inc./Decr.
0	0	557,900	487,864	487,864	-12.6%

Highlights of budget

In FY2015, the following capital items were included in the operating budget:

Department	Item	Total	Funding Source
Fire	Fire Rescue Truck	$212,500	Ambulance Fund
DPW	Cab & Chassis with Sander	$200,000	General Fund
Police	Police Cruisers (2)	$97,400	General Fund
DPW	DPW Director Vehicle	$48,000	General Fund

In Fiscal Year 2016, the Capital Committee, comprised of the Town Administrator, Finance Director, Town Accountant, and resident Jim Cavan, met with Departments to review their capital needs based on the Town's Capital Plan. After much discussion, the following capital items are recommended to be included in the Capital budget:

	Department	Item	Total	Funding Source
A.	DPW	10 Wheel Dump with Sander	$215,000	General Fund
B.	DPW	Hook Lift Truck With DUMP Body Platform	$200,000	General Fund
C.	Police	Chief's Vehicle	$34,424	General Fund
D.	Facilities	Replacement Van	$28,000	General Fund
E.	Fire	Boat	$9,000	Ambulance Fund
F.	Police	Tasers	$1,400	General Fund

A. This will be replacing a six wheel sander. This is part of the Sterling inventory that the Town has made a priority to replace due to the non-availability of replacement parts.
B. This is a six wheel truck with interchangeable platforms. We are purchasing the truck with a dump body platform and will be using a sanding insert. This will replace a six wheel dump truck. This is part of the Sterling inventory that the Town has made a priority to replace due to the non-availability of replacement parts.
C. This 2015 Ford Explorer will replace current 2010 Model which will be at or near 100,000 miles as time of replacement and will be equipped with a Colt M4 Patrol Rifle as are the line cruisers. Old vehicle to be re-assigned to the Detective.
D. This request will provide the funds needed to purchase a new Ford Transit Van to replace a 2002 Ford E-250 Van with 115,000+ miles. The E-250 has surpassed its useful lifespan, as it is mechanically unreliable and has severe frame and body rot issues.
E. The Fire Department is looking to replace the hovercraft which was sold after declaring it surplus property in 2012. The hovercraft required significant maintenance and training in order to operate it efficiently. The new boat will be designed to have a minimum of 4 personnel lift and carry it for deployment into a body of water. This will alleviate the need for finding designated launch areas that are limited in and around the reservoir.
This is a necessary investment as there is a significant amount of water in Southborough because of the reservoir system as well as the Sudbury River.
F. This request is a five year plan for the receiving and replacement of six Tasers. This includes a warranty for the hardware.

The following items were either removed or deferred to future years:

1. New roof engineering funding for the Library facility - $20,000.
   Will be included in the FY2017 Capital Budget.

REVIEW OF WARRANT ARTICLES

A. Annual articles

The warrant for the Annual Town Meeting, to be held this year on Monday, April 13, 2015, contains 34 articles. Of those thirty-four articles, 10 of them are articles that are voted annually because the law requires that they be voted or reauthorized by Town Meeting each year (inclusive of budget article and capital request articles).

B. Other articles

Other notable articles include:

- **Pay and Class Study**: During FY15 the Town had a salary review for Salary Administration Plan employees (approximately 41 employees). This included a number of comparable communities and positions with which to analyze positions. This article comprises adjustments to any positions outside the final recommended ranges of the study.

- **Transferring an amount from the current year Benefits budget to an article for Health Reimbursement Account funding**. This amount was generated from health savings, and was already appropriated for FY15 and would only change the nature of the funding source so that it would not close out at the end of the fiscal year.

- **The Facilities Department is requesting an amount to fund its maintenance fund**. This is a fund established several years ago that is used during the year to address planned maintenance issues that occur throughout the Town's facilities. In previous years, some of the items addressed have included repairing HVAC systems; repairing flooring and doors; and addressing various roofing issues.

- **The Community Preservation Committee is being asked by Recreation to fund the restoration of four tennis courts**. The funding for this project will come from the Community Preservation Fund the Town maintains for open space, historical, or recreational projects. Four tennis courts will be restored to reflect the original conditions when first built, one court located behind the Mary Finn School and three courts located near the Margaret Neary School. The surface will be an acrylic surface with a warranty. Cracks will be repaired as well as a fresh coat of paint and lining.

- **An amendment to the Town Code which will set guidelines for demolition delays**. This would protect and preserve significant buildings within the Town which constitute or reflect distinctive features of the architectural or historical resources of the Town. It would also encourage owners of such buildings to seek out alternative options to preserve, rehabilitate or restore such buildings rather than to demolish them.

- **The Recreation Commission proposes to replace the lighting at Choate Field**. This would address several deficiencies currently with the lighting at this location. This article would be funded through a bond issuance to be paid back over several years, and the tax levy funding would be offset by funds available from the Recreation Revolving Fund (recreation user fees within Town) and/or various youth sports groups.

- **Articles for capital budget items.** In addition to the capital budget, there are two articles for capital items that are not on a regular replacement schedule. The articles are broken up into those articles which are recommended to be paid for by available funds (Items A thru G), and those which are intended to be paid for by bonding (Item H). Below is a description of each article and their intended funding source.

	Department	Item	Total	Funding Source
A.	Police	DVR SPD Surveillance	$3,300	General Fund
B.	DPW	Large Truck & Equipment Bodywork	$10,000	General Fund
C.	DPW	Road Maintenance	$250,000	General Fund
D.	Facilities	Engineering for new roof for Fire Dept.	$20,000	General Fund
E.	Town Hall	Document Scanning Software	$8,350	General Fund
F.	DPW	Utility Service - Diesel	$54,000	Water Fund
G.	DPW	Hosmer Pump Station Roof	$30,000	Water Fund
H.	Fire	Replacement of Engine 23	$550,000	Ambulance Fund (borrowing)

A. The new DVR will replace the current model which is over three years old and holds approximately two weeks of memory. The new model with 9 TB will hold approximately nine months of data.
B. This funding allows for miscellaneous work on the DPW fleet of large trucks. Work includes paint repair, stripping of vehicle paint, and other work normally associated with repairs to the vehicle exterior due to operational wear and tear.
C. This is the annual request for road maintenance in conjunction with Chapter 90 funding. The amount is slightly less than in past years, as we received more Chapter 90 money in FY15 than anticipated.
D. This article will provide the funds needed to hire engineering services for the design phase of a new roof at the Fire Station.
E. Scanning software for the Accounting, Treasurer, Assessor, Conservation, and other Departments as possible. Utilizes current technology that will replace the obsolete software. Will allow for searchable databases of documents with ability to e-mail and share cross Department where appropriate.
F. This is replacing a utility service truck in the Water Division. The existing truck will be repurposed to the Grounds Division.
G. This money is to replace the original flat roof at the Hosmer Station.
H. The Fire Department is looking to replace a 2000 Pumper Truck as outlined in the Capital plan. The vehicle being replaced currently serves a dual purpose as (1) a pumper truck for structural firefighting and (2) as a rescue truck which carries the Jaws of Life extrication tools and other specialized rescue equipment.

- **A request to transfer to Stabilization Fund.** The article identifies the level of capital funding that would be needed to equate to the average 10-year capital funding schedule. The purpose is to have a level capital funding policy where funding flows to or from the stabilization fund based on tax levy capital needs. This will avoid and/or mitigate fluctuations in the demand for tax levy requested capital funding for the Town, per the Town's Capital Plan.

C. Citizen petition(s)

There are four citizen petitions articles in this year's Annual Town Meeting warrant. They are in summary:

- **Clifford Street Drainage***:* This is a citizen's petition that seeks funding authorization to improve the "country road" drainage challenges between 18 and 28 Clifford Street by installing a formal drainage system and to crown and repave that section of Clifford Street.

- **Special Transfer Station Sticker:** This is a citizen's petition that requests the creation of a special sticker allowing admittance only to the swap shop, recycling bins, and the can & bottle bins at the transfer station for the cost of $25.00 per year.

- **Additional Alcohol License for Stony Brook Market:** This is a citizen's petition, and is required due to the fact that the request for this license exceeds the allowed limit for the Town set by the Commonwealth. Upon passage of this article, the State Legislature will then have to vote to allow an additional license to be issued to the Town specifically for the requested purpose.

- **Automated and searchable correspondence between Boards and Committees:** This is a citizen's petition that would require that all correspondence between Boards and Committee's would be made publicly available online promptly after it occurred. It would also be in a searchable format for residents to utilize.

CURRENT ISSUES

There are several issues that we are currently reviewing and planning for which will have some level of impact on the Town and/or the Town budget in the coming years. How we address them will determine what adjustments we may need to make to our operational and capital budgets.

1. ***OPEB:*** Employees earn benefits over their years of service that will not be received until after their employment with the government ends through retirement or other reason for separation. The most common type of these postemployment benefits is a pension. As the name suggests, other post-employment benefits (OPEB) are post-employment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. An OPEB trust fund was created two years ago that currently has a balance of approximately $332,000. The current OPEB total liability for the Town is approximately $25 million. To fund in full this liability would require an annual commitment of $600,000. The Town finance officials will continue to investigate avenues to mitigate this total liability (such as health insurance reforms and modifications), as well as to annually commit funding to supplement the Trust Fund.

2. ***Algonquin Regional School Lawsuit:*** As discussed already under *Court Judgments* in the Expense section of this budget document, this will be a financial obligation of the Town for eight years beginning in FY2016. While annual payments are estimated to generally coincide with retiring debt, thereby limiting the impact to our operational budgets, it will still be retiring debt service that cannot be put back into use for new capital projects and expenditures. We will need to balance the priorities of our capital budget, and our other obligations (such as our annual OPEB payment), so that there is no decline in the needs of our departments and our community during this time.

3. ***Public Safety Facility:*** During the past year a group of town officials revisited the need for a Public Safety facility. A report was done in 2008 listing several options at the current site on Main Street for these buildings. The buildings have a plethora of deficiencies that both the current and former Police and Fire Chiefs have identified. The group looked at alternative sites in Town and identified an area behind the Transfer Station that might be an option for a future complex. The Board of Selectmen was briefed on these findings, and the Board created a building committee that would focus on options for the siting of a complex, including the current site. The Committee will be

under a timetable to report back to the Board on their findings, and it is hoped that the next step will be to gather a more definitive plan to bring to a future Town Meeting for the funding of any improvements to these facilities.

4. ***Review of Town Buildings:*** The Board of Selectmen and Town Administrator have recognized the need to review the inventory of the facilities the Town maintains, and have recently created a permanent Building Committee to assist with this review. Currently the Town operates several facilities that may be more efficient for alternative uses or staffing. Other options might be to dispose of some facilities and recognize any funding received for other, more pressing needs. A review of the buildings and Town's possessions should be completed in the coming year, and it is the intention to lay out a roadmap to enable the Town to maintain and operate an efficient, sensible, and useful building inventory structure.

5. ***Website/IT:*** The Town's last revision to its website was several years ago. In the interim, the website in many areas has become archaic. The need for consistent transparency and ease of use has prompted the Town to research various alternatives to rehabilitate the website, which are beyond the scope of duties for the current Website Coordinator, who only receives a small stipend. This past year, the administration identified a product to completely retrofit the website. Funding was obtained this year, and by early next fiscal year the website will have a complete restoration. Additionally, the Town has for many years had most of its IT functions performed by an outside vendor. While cost efficient, this model has outgrown its usefulness. For FY16, the Town is looking to have a part-time, in-house employee to complete many of the "help desk" tasks currently being done by more expensive, contracted services. The Town plans to evaluate the effectiveness of this approach, and it is hoped a long-range IT master plan can be developed to address the long-term IT needs of the Town Departments.

CLOSING

I would like to pass on my sincere thanks to the Board of Selectmen and Advisory Committee for their efforts in making the community an attractive, desirable place to live, and specifically for their input and ideas in generating the FY16 budget. In addition, the Department Heads have been open to thinking outside the box and recognizing the need to be sensitive to the impact on residents when contemplating the type of services they offer. I wish to thank them for this and for all their hard work and dedication to the community. Lastly, I wish to thank the School Department and the Superintendent for working in a collaborative effort in developing the budget and for exploring ways to work closely together for the common good.

It is my hope that we can continue to work together to maintain a wonderful Town for the residents, and to continually strive to improve in all our services we offer.

APPENDICES

Town Capital Plan

ITEM	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	Funded	Requested	Requested	Requested	Requested	Requested	Requested
Assessing Software			20,000				
DPW - Generator (Partial Grant)	140,000						
DPW Office - New roof (re-coat)				65,000			
Facilities Replacement Van		28,000					
Library - New Floor Covering/ Painting				75,000			
Library Engineering and Roof			20,000	250,000			
Fire - New roof		20,000	65,000				
Library New Boiler					70,000		
Senior Center Renovations	50,000						
TH - Engineering & roof replace.					20,000	130,000	
TH Engineering: new Air Handler System						25,000	
Town House - Replace Windows		275,000					
TH Air Handlers and A/C system							190,000
Turnout Gear					75,000		
Jaws of Life			10,000				
New Command Vehicle			56,000				
Rescue R-25	212,500						
Ambulance					210,000		
Replace Engine E-23		550,000					
Pick-up Truck				60,000			
Replace Engine E-22						425,000	
Boat		9,000					
Chief Vehicle / Cruisers	97,400	34,424	97,400	48,700	97,400	48,700	97,400
DVR - Dept Surveillance		3,300					7,000
Radar Guns							
Tablets			21,000				
Tasers		1,440	1,440	1,440	1,440	1,440	
Weapons (pistols)			12,480				
Portable HD Truck Lifts	30,000						
35,000 GVW Cab & Chassis w/ sander	200,000						
35KGVW Cab/Hooklift Chassis: dump/sander		215,000					
10 wheel dump		200,000					
Large Truck & Equipment Body Work	10,000	10,000	10,000	10,000	10,000	10,000	10,000
DPW Director Vehicle	48,000						
Utility Cart - Transfer Station					18,000		
Utility Cart Cemetery (replace pick-up)			22,000				
Utility Cart (Grounds)			20,000				
Trailer for Transfer Station			52,000			55,000	
1-ton Dump Diesel (Cemetery)						60,000	
Diesel Pick Up (Highway)						55,000	
Utility Dump Truck & Plow			125,000				125,000
Utility/Service/Dump & Plow (Grounds)							65,000
Street Sweeper				230,000			
Cat Backhoe					215,000		
Road Maintenance	300,000	250,000	350,000	350,000	400,000	400,000	400,000
School Safety Zone Beacons	45,000						
Paving/improvements at Trfr Station	110,000						
Replace/Upgrade fuel tanks and pumps				200,000			
Power Vacuum					25,000		
Pick-up Diesel	48,000						
Utility/Service Diesel		54,000			54,000		
Hosmer Pump Station - New roof		30,000					
Water Loop at Fisher/Presidential			550,000				
Rte 9 Water Main Replacement	3,600,000						
Flagg Road Water Main Upgrade					2,000,000		
Various Main Improvements						250,000	
Update 2009 Master Plan						75,000	
New Public Safety Building				18,000,000			
	4,890,900	1,680,164	1,432,320	19,290,140	3,195,840	1,535,140	894,400

School Capital Plan

	Amount	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
FINN ELEMENTARY SCHOOL							
Gym floor sanding to natural	$20,000		$20,000				
New split system for server room	$20,000	$20,000					
Mechanical Systems Rooftops	$50,000			$50,000			
Boilers	$325,000				$325,000		
Motorized Bleacher Mover	$7,000	$7,000					
Finn capital total	**$422,000**	**$27,000**	**$20,000**	**$50,000**	**$325,000**	**$0**	**$0**
WOODWARD ELEMENTARY SCHOOL							
Addnl drainage behind building	$15,000				$15,000		
New carpeting in carpeted areas	$25,000						$25,000
Landscaping and walkway- rear	$30,000				$30,000		
Gym floor sanding to natural	$15,000				$15,000		
Auto Scrubber and Burnisher	$15,000	$15,000					
Woodward capital total	**$100,000**	**$15,000**	**$0**	**$0**	**$60,000**	**$0**	**$25,000**
NEARY ELEMENTARY SCHOOL							
Roofing repairs/replacement	$20,000	$20,000					
Patch and repair the parking lot	$125,000	$75,000		$50,000			
Carpet replacement in all areas	$75,000	$75,000					
New ceiling UV's in hallways	$40,000		$40,000				
Replace hot water circ. pumps	$12,000				$12,000		
Modular classrooms repair/remove	$25,000					$25,000	
Septic system	$40,000						$40,000
Weatherization	$20,000	$20,000					
Neary capital total	**$357,000**	**$190,000**	**$40,000**	**$50,000**	**$12,000**	**$25,000**	**$40,000**
TROTTIER MIDDLE SCHOOL							
Replace floor in cafeteria	$40,000	$40,000					
Roofing replacement over time	$150,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Replace classroom floors	$20,000	$20,000					
Outside basketball court replmnt	$25,000		$25,000				
Auditorium lighting system	$175,000	$175,000					
Track resurfacing	$150,000				$150,000		
Split A/C for server room	$20,000	$20,000					
Parking lot driveway repairs	$75,000			$75,000			
Motorized Bleacher Mover	$7,000	$7,000					
Trottier capital total	**$662,000**	**$287,000**	**$50,000**	**$100,000**	**$175,000**	**$25,000**	**$25,000**
Capital totals		**FY 16**	**FY 17**	**FY 18**	**FY 19**	**FY 20**	**FY 21**
Annual totals		**$519,000**	**$110,000**	**$200,000**	**$572,000**	**$50,000**	**$90,000**

5-Year Financial Outlook

	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED	2017 ESTIMATED	2018 ESTIMATED	2019 ESTIMATED	2020 ESTIMATED
LEVY							
Prior Year Levy Limit	32,788,706	34,482,049	36,277,242	37,609,173	39,224,402	40,655,012	42,096,387
2 ½ % Allowed	819,719	862,051	906,931	940,229	980,610	1,016,375	1,052,410
New Growth	873,625	933,141	425,000	675,000	450,000	425,000	400,000
Capital Exclusion Debt	1,703,916	1,563,838	1,441,257	1,342,619	773,651	(96,768)	349,867
LEVY LIMIT	**36,185,965**	**37,841,080**	**39,050,430**	**40,567,021**	**41,428,663**	**41,999,619**	**43,898,664**
REVENUE							
Local Receipts	2,960,000	3,100,000	3,300,000	3,300,000	3,366,000	3,433,320	3,501,986
Water Receipts	1,559,195	1,619,755	1,628,046	1,553,264	1,553,264	1,553,264	1,553,264
Net Local Aid	2,951,734	3,073,659	3,023,542	3,084,013	3,176,533	3,287,712	3,402,782
School Reimburse.	2,204,304	2,204,304	2,204,304	2,204,304	2,204,304	2,204,304	1,453,738
Other funds, CPA, etc	1,111,689	1,461,381	1,056,595	802,685	789,611	789,611	789,611
Overlay Surplus	278,700	125,000	133,094	125,000	125,000	125,000	125,000
Free Cash	1,739,153	1,345,561	1,592,138	1,200,000	1,200,000	1,200,000	1,100,000
TOTAL REVENUE	**12,804,775**	**12,929,660**	**12,937,719**	**12,269,266**	**12,414,712**	**12,593,211**	**11,926,381**
EXPENSES							
General Government	9,011,353	9,338,705	9,706,055	9,997,237	10,297,154	10,631,811	10,950,766
Water & Water Debt	1,554,208	1,552,555	1,544,046	1,553,264	1,553,264	1,553,264	1,553,264
Local Schools	17,671,992	18,271,104	18,908,748	19,476,010	20,060,291	20,712,250	21,333,618
Algonquin	6,982,083	7,417,669	7,804,909	8,195,154	8,481,985	8,778,854	9,086,114
Assabet/Norfolk Agric.	299,922	281,067	204,805	258,901	263,579	268,346	273,203
Benefits & Insurances	6,014,540	5,962,602	6,179,815	6,519,705	6,878,289	7,187,812	7,511,263
OPEB Trust Funding	50,000	272,500	250,000	300,000	300,000	300,000	300,000
Annual Overlay	316,852	332,035	335,000	335,000	335,000	335,000	335,000
CPA Projects	355,721	731,125	493,682	493,682	493,682	493,682	493,682
Debt Service	3,597,272	3,457,928	3,330,910	3,201,797	2,767,411	2,237,971	2,237,971
Capital Articles	1,540,964	1,150,900	863,514	1,040,260	1,203,700	1,597,400	1,210,200
Budget Articles	177,755	100,000	170,276	145,000	145,000	145,000	145,000
Offsets, Legal Sett.	21,824	27,707	243,274	243,274	243,274	243,274	242,000
TOTAL EXPENSES	**47,594,486**	**48,895,897**	**50,035,034**	**51,759,284**	**53,022,628**	**54,484,664**	**55,672,081**
BALANCE	**1,396,254**	**1,874,843**	**1,953,115**	**1,077,003**	**820,747**	**108,166**	**152,965**

Town of Southborough
Debt Service
Principal and Interest

Project	Amount Authorized	Date Bonded	Years	Maturity Date	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
MWRA Title V	1,198,325	Varies	20	07/15/2032	62,888	63,105	63,123	52,042	52,060	52,079
Middle School	9,500,000	03/12/1998	20	03/01/2018	563,826	538,339	515,855	490,850	216,420	0
Finn School	9,300,000	11/24/1998	20	11/15/2018	516,375	492,125	472,569	452,125	430,844	0
Trottier/Finn (Apr. 13, 1998)	2,950,000	06/20/2000	19	06/15/2019	183,985	175,669	168,332	160,172	70,621	0
Trottier/Finn (Apr. 1, 2000)	3,185,000	06/20/2000	19	06/15/2019	201,790	192,669	184,622	175,673	77,455	0
School Rec. Facility	420,000	06/20/2000	19	06/15/2019	23,740	22,667	21,720	20,667	9,112	0
Landfill Closure	1,050,000	06/20/2000	19	06/15/2019	65,285	62,334	59,731	56,835	25,059	0
Trottier/Finn/Woodward	21,211,000	06/01/2003	20	05/15/2023	1,425,400	1,382,550	1,335,000	1,292,200	1,244,400	1,201,800
Land Acquisition (Chapel)	1,030,000	11/15/2006	10	11/15/2016	110,000	106,000	102,000	0	0	0
Land Acquisition (Chestnut Hill)	1,650,000	11/15/2006	10	11/15/2016	181,500	174,900	168,300	0	0	0
Land Acquisition (Chestnut Hill CPA)	1,850,000	11/15/2006	10	11/15/2016	203,500	196,100	188,700	0	0	0
Neary Renovations Phase 2	450,000	09/01/2008	20	09/01/2026	37,125	36,297	35,438	34,547	33,625	32,688
Neary Renovations Phase 3	626,000	09/01/2008	20	09/01/2026	51,763	50,603	49,400	48,153	46,863	45,550
Water System Improvements	885,000	09/01/2008	20	09/01/2026	73,613	71,956	70,238	68,456	66,613	64,738
Water Tank Improvements	250,000	02/15/2010	10	11/15/2019	28,313	27,813	27,281	26,688	26,031	25,344
Water Meter Improvements	380,000	02/15/2010	10	11/15/2019	44,788	43,988	38,194	37,363	36,444	35,481
Fire Department Equipment	333,000	02/15/2010	10	11/15/2019	34,250	33,650	33,013	32,300	31,512	40,550
GROSS Debt					**3,808,142**	**3,670,764**	**3,533,516**	**2,948,071**	**2,367,059**	**1,498,230**
Water Tank Improvements					(28,313)	(27,813)	(27,281)	(26,688)	(26,031)	(25,344)
Water Meter Improvements					(44,788)	(43,988)	(38,194)	(37,363)	(36,444)	(35,481)
Water System Improvements					(73,613)	(71,956)	(70,238)	(68,456)	(66,613)	(64,738)
Land Acquisition CPA					(203,500)	(196,100)	(188,700)	0	0	0
MWRA Title V					(62,888)	(63,105)	(63,123)	(52,042)	(52,060)	(52,079)
MSBA Reimbursement K-8					(2,204,304)	(2,204,304)	(2,204,304)	(2,204,304)	(2,204,304)	(1,453,738)
Fire Truck Reimbursements					(32,000)	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)
Total Reimbursement All Sources					**(2,649,406)**	**(2,639,266)**	**(2,623,840)**	**(2,420,853)**	**(2,417,452)**	**(1,663,380)**
NET DEBT TO TOWN					**1,158,737**	**1,031,499**	**909,676**	**527,219**	**(50,393)**	**(165,150)**

Town of Southborough
Debt Service
Principal and Interest

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
MWRA Title V	52,547	30,078	30,097	30,116	31,464	27,547	27,565	27,584	12,603	12,622	12,641	12,660	12,679
Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0
Finn School	0	0	0	0	0	0	0	0	0	0	0	0	0
Trottier/Finn (Apr. 13, 1998)	0	0	0	0	0	0	0	0	0	0	0	0	0
Trottier/Finn (Apr. 1, 2000)	0	0	0	0	0	0	0	0	0	0	0	0	0
School Rec. Facility	0	0	0	0	0	0	0	0	0	0	0	0	0
Landfill Closure	0	0	0	0	0	0	0	0	0	0	0	0	0
Trottier/Finn/Woodward	1,154,200	1,112,400	1,060,900	0	0	0	0	0	0	0	0	0	0
Land Acquisition (Chapel)	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Acquisition (Chestnut Hill)	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Acquisition (Chestnut Hill CPA)	0	0	0	0	0	0	0	0	0	0	0	0	0
Neary Renovations Phase 2	31,719	30,719	29,719	28,703	27,656	26,594	25,531	0	0	0	0	0	0
Neary Renovations Phase 3	44,194	42,794	41,394	39,972	38,506	37,019	30,638	0	0	0	0	0	0
Water System Improvements	62,800	60,800	58,800	56,769	49,781	47,869	45,956	0	0	0	0	0	0
Water Tank Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Meter Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Department Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
GROSS Debt	**1,345,460**	**1,276,791**	**1,220,910**	**155,560**	**147,407**	**139,029**	**129,690**	**27,584**	**12,603**	**12,622**	**12,641**	**12,660**	**12,679**
Water Tank Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Meter Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Water System Improvements	(62,800)	(60,800)	(58,800)	(56,769)	(49,781)	(47,869)	(45,956)	0	0	0	0	0	0
Land Acquisition CPA	0	0	0	0	0	0	0	0	0	0	0	0	0
MWRA Title V	(52,547)	(30,078)	(30,097)	(30,116)	(31,464)	(27,547)	(27,565)	(27,584)	(12,603)	(12,622)	(12,641)	(12,660)	(12,679)
MSBA Reimbursement K-8	(919,840)	(917,887)	(915,884)	0	0	0	0	0	0	0	0	0	0
Fire Truck Reimbursements	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Reimbursement All Sources	**(1,035,187)**	**(1,008,765)**	**(1,004,781)**	**(86,885)**	**(81,245)**	**(75,416)**	**(73,521)**	**(27,584)**	**(12,603)**	**(12,622)**	**(12,641)**	**(12,660)**	**(12,679)**
NET DEBT TO TOWN	**310,273**	**268,026**	**216,129**	**68,675**	**66,162**	**63,613**	**56,169**	**0**	**0**	**0**	**0**	**0**	**0**

FISCAL YEAR 2016 114 Moderator	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Part-time Salaries	50	0	50	50	0.0%
51000-51990 Salaries and Wages	**50**	**0**	**50**	**50**	0.0%
57300 Dues & Memberships	0	20	25	25	0.0%
52000-58990 Other Charges and Expenses	**0**	**20**	**25**	**25**	0.0%
TOTAL MODERATOR	**50**	**20**	**75**	**75**	**0.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 121 Elected Board of Selectmen	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Salaries, Part-time	2,400	2,400	4,000	4,000	0.0%
51000-51990 Salaries and Wages	**2,400**	**2,400**	**4,000**	**4,000**	0.0%
TOTAL ELECTED BD. OF SELECTMEN	**2,400**	**2,400**	**4,000**	**4,000**	**0.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 122 Board of Selectmen	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	274,963	304,782	303,847	313,606	3.2%
51450 Longevity	2,200	2,200	2,200	2,500	13.6%
51940 Mileage Stipend	3,000	3,500	3,500	3,500	0.0%
51000-51990 Salaries and Wages	**280,163**	**310,482**	**309,547**	**319,606**	3.2%
52100 Electricity	13,300	0	0	0	0.0%
52110 Heat	4,340	0	0	0	0.0%
52300 Water-Domestic	324	333	350	350	0.0%
52450 Maint. Communication Lines	1,540	0	0	0	0.0%
52460 Repairs & Maint. Office Equip.	2,253	3,042	4,680	4,550	-2.8%
53020 Management Consulting-EAP	2,900	2,900	2,900	2,900	0.0%
53070 Employee Training Seminars	1,595	1,239	2,710	2,710	0.0%
53100 Advertising	52	192	200	200	0.0%
53410 Telephone-Communication	4,525	0	0	0	0.0%
53420 Postage	24,324	24,351	27,775	26,000	-6.4%
53430 Wireless Phones	942	0	0	0	0.0%
53440 Printing	2,140	2,185	2,400	2,400	0.0%
53880 Misc. Contracted Services	5,881	2,743	4,450	5,450	22.5%
54210 Photocopying Supplies	4,423	1,368	4,500	4,500	0.0%
54220 Other Office Supplies	926	1,534	1,000	1,000	0.0%
54900 Food/Employee Recognition	27	70	1,500	1,500	0.0%
55470 Miscellaneous-Other Charges	0	36	0	0	100.0%
57100 In-State Travel	2,303	1,725	1,775	1,775	0.0%
57200 Out-of-State Travel	0	0	1,400	1,400	0.0%
57300 Dues & Memberships	3,537	2,980	3,800	3,959	4.2%
52000-58990 Other Charges and Expenses	**75,330**	**44,698**	**59,440**	**58,694**	-1.3%
TOTAL BOARD OF SELECTMEN	**355,494**	**355,180**	**368,987**	**378,300**	**2.5%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 131 Advisory Committee	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
54210 Photocopying Office Supplies	0	72	30	30	0.0%
57300 Dues & Memberships	150	176	245	276	12.7%
52000-58990 Other Charges and Expenses	**150**	**248**	**275**	**306**	11.3%
TOTAL ADVISORY COMMITTEE	**150**	**248**	**275**	**306**	**11.3%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2015 132 Reserve Fund	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
57840 Reserve Fund Approp.	69,498	27,584	150,000	150,000	0.0%
52000-58990 Other Charges and Expenses	**69,498**	**27,584**	**150,000**	**150,000**	0.0%
TOTAL RESERVE FUND	**69,498**	**27,584**	**150,000**	**150,000**	**0.0%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 135 Town Accountant	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries Full-time	120,294	125,338	130,649	135,466	3.7%
51450 Longevity	400	400	600	600	0.0%
51000-51990 Salaries and Wages	**120,694**	**125,738**	**131,249**	**136,066**	3.7%
53070 Employee Training Seminars	830	976	1,500	895	-40.3%
52540 Computer Equip. & Software	0	0	0	0	0.0%
54200 Stationery paper, forms	0	0	100	0	-100.0%
54220 Other Office Supplies	366	384	550	500	-9.1%
57100 In-State Travel	830	1,155	400	1,155	188.8%
57300 Dues & Memberships	180	155	155	155	0.0%
52000-58990 Other Charges and Expenses	**2,206**	**2,670**	**2,705**	**2,705**	0.0%
TOTAL TOWN ACCOUNTANT	**122,900**	**128,408**	**133,954**	**138,771**	**3.6%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 136 Audit	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
53080 Auditing, Prof & Technical	23,000	23,000	23,500	24,000	2.1%
53081 GASB Required Prof. Tech.	7,250	2,249	2,250	6,850	204.4%
52000-58990 Other Charges and Expenses	**30,250**	**25,249**	**25,750**	**30,850**	19.8%
TOTAL AUDIT	**30,250**	**25,249**	**25,750**	**30,850**	**19.8%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 140 Elected Board of Assessors	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Salaries Part-time	2,250	2,250	2,250	2,250	0.0%
51000-51990 Salaries and Wages	**2,250**	**2,250**	**2,250**	**2,250**	0.0%
TOTAL ELECTED BD OF ASSESSORS	**2,250**	**2,250**	**2,250**	**2,250**	**0.0%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 141 Assessors	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	135,556	145,081	150,072	155,248	3.4%
51110 Salaries Part-time	4,194	0	0	0	0.0%
51450 Longevity	1,450	1,450	1,700	1,700	0.0%
51000-51990 Salaries and Wages	**141,200**	**146,531**	**151,772**	**156,948**	3.4%
52540 Computer Software Service & Sup.	2,900	3,000	3,200	3,300	3.1%
53020 Management Consulting	15,820	13,400	15,000	15,000	0.0%
53070 Employee Training Seminars	860	1,577	1,050	1,050	0.0%
53100 Advertising Prof Tech	223	0	0	270	100.0%
53860 Deeds & Plans	166	150	300	300	0.0%
54220 Other Office Supplies	1,452	544	1,200	1,200	0.0%
55930 Other Supplies-Assessors	4,384	3,554	4,200	4,200	0.0%
57100 In-State Travel	2,391	3,042	2,600	2,600	0.0%
57300 Dues & Memberships	478	983	600	740	23.3%
58500 Additional Equipment	1,526	0	0	0	0.0%
52000-58990 Other Charges and Expenses	**30,200**	**26,250**	**28,150**	**28,660**	1.8%
TOTAL ASSESSORS	**171,400**	**172,781**	**179,922**	**185,608**	**3.2%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 145 Treasurer/Collector	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	163,606	167,371	172,927	181,863	5.2%
51450 Longevity	1,200	1,600	1,600	1,200	-25.0%
51000-51990 Salaries and Wages	**164,806**	**168,971**	**174,527**	**183,063**	4.9%
53070 Employee Training Seminars	691	980	325	800	146.2%
53100 Advertising	0	458	0	0	0.0%
53880 Misc Contracted Services	4,640	6,573	5,500	5,792	5.3%
54220 Other Office Supplies	1,734	763	1,645	1,475	-10.3%
57100 In-State Travel	449	193	385	375	-2.6%
57300 Dues & Memberships	418	350	420	410	-2.4%
57800 Bonds	1,222	1,222	1,250	1,250	0.0%
52000-58990 Other Charges and Expenses	**9,153**	**10,539**	**9,525**	**10,102**	6.1%
TOTAL TREASURER/COLLECTOR	**173,960**	**179,510**	**184,052**	**193,165**	**5.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 151 Legal	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
53090 Legal Services Professional	85,059	95,000	95,000	95,000	0.0%
52000-58990 Other Charges and Expenses	**85,059**	**95,000**	**95,000**	**95,000**	0.0%
TOTAL LEGAL	**85,059**	**95,000**	**95,000**	**95,000**	**0.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 152 Personnel Board	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51900 Tuition Reimbursement - SAP	273	0	0	5,000	100.0%
51000-51990 Salaries and Wages	**273**	**0**	**0**	**5,000**	100.0%
53020 Training & Consulting	2,816	2,337	21,500	8,000	-62.8%
53070 Employee Training (MMPA)	474	5,309	1,720	2,220	29.1%
57300 Dues & Memberships (MMPA)	200	380	400	400	0.0%
52000-58990 Other Charges and Expenses	**3,489**	**8,026**	**23,620**	**10,620**	-55.0%
TOTAL PERSONNEL BOARD	**3,762**	**8,026**	**23,620**	**15,620**	**-33.9%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 153 Special Legal Counsel	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
53090 Legal Professional	21,206	25,881	55,000	55,000	0.0%
52000-58990 Other Charges and Expenses	**21,206**	**25,881**	**55,000**	**55,000**	0.0%
TOTAL SPECIAL LEGAL COUNSEL	**21,206**	**25,881**	**55,000**	**55,000**	**0.0%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 155 Management Information Systems	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
20 GEOGRAPHIC INFORMATION SYS.					
52540 Computer Services	3,400	0	12,100	12,100	0.0%
53070 Employee Training Seminars	2,800	0	0	0	0.0%
53110 Data Processing	0	0	4,000	4,000	0.0%
53880 Contracted Services	11,175	14,000	7,500	7,500	0.0%
55840 Computer Supplies	200	1,344	2,000	2,000	0.0%
58500 New Equipment	3,025	1,516	6,000	6,000	0.0%
52000-58990 Other Charges and Expenses	**20,600**	**16,860**	**31,600**	**31,600**	0.0%
Total Geographic Information Systems	**20,600**	**16,860**	**31,600**	**31,600**	0.0%
21 OTHER INFORMATION SYSTEMS					
51110 Salaries Part-time	4,000	4,000	5,000	5,000	0.0%
51000-51990 Salaries and Wages	**4,000**	**4,000**	**5,000**	**5,000**	0.0%
52540 Computer Services	124,775	131,921	129,385	135,885	5.0%
53880 Contracted Services	0	0	5,000	0	-100.0%
55840 Computer Supplies	3,735	1,205	4,100	4,100	0.0%
58700 Replacement Equipment	24,097	15,409	37,065	32,255	-13.0%
52000-58990 Other Charges and Expenses	**152,606**	**148,535**	**175,550**	**172,240**	-1.9%
Total Other Information Systems	**156,606**	**152,535**	**180,550**	**177,240**	-1.8%
TOTAL MANAGEMENT INFO SYSTEMS	**177,206**	**169,395**	**212,150**	**208,840**	**-1.6%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 159 Other Operation Support	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
52100 Electricity	0	213,273	184,345	212,368	15.2%
52110 Heat	0	78,897	83,965	89,582	6.7%
53410 Telephone-Communication	0	15,703	15,216	18,023	18.4%
53430 Wireless Phones	0	10,833	10,512	12,313	17.1%
52000-58990 Other Charges and Expenses	**0**	**318,705**	**294,038**	**332,286**	13.0%
TOTAL OTHER OPERATION SUPPORT	**0**	**318,705**	**294,038**	**332,286**	**13.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 160 Elected Town Clerk	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Salaries Part-time	44,254	46,467	47,862	49,298	3.0%
51000-51990 Salaries and Wages	**44,254**	**46,467**	**47,862**	**49,298**	3.0%
TOTAL ELECTED TOWN CLERK	**44,254**	**46,467**	**47,862**	**49,298**	**3.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 161 Town Clerk	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries Full-time	50,960	52,137	53,946	55,151	2.2%
51300 Overtime	331	0	0	0	0.0%
51450 Longevity	0	0	0	400	0.0%
51000-51990 Salaries and Wages	**51,291**	**52,137**	**53,946**	**55,551**	3.0%
52460 Repairs & Maint. Office Equip.	13	100	100	100	0.0%
53070 Employee Training Seminars	430	173	800	800	0.0%
53150 Storage of Microfilm	0	0	660	3,000	354.5%
53880 Misc. Contracted Services	962	3,060	800	800	0.0%
54220 Other Office Supplies	307	381	300	300	0.0%
55880 Animal Control Other Supplies	393	456	500	500	0.0%
57100 In State Travel	150	74	125	125	0.0%
57300 Dues & Memberships	75	75	100	75	-25.0%
57400 Bonds	100	100	100	100	0.0%
52000-58990 Other Charges and Expenses	**2,430**	**4,420**	**3,485**	**5,800**	66.4%
TOTAL TOWN CLERK	**53,721**	**56,557**	**57,431**	**61,351**	**6.8%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 162 Elections & Registration	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51000 Salaries Full-time	40,862	42,382	42,322	43,156	2.0%
51110 Part-time Salaries	0	0	0	0	0.0%
51200 Temporary	23,694	17,101	15,680	11,704	-25.4%
51300 Overtime	3,244	2,434	1,457	1,023	-29.8%
51450 Longevity	600	600	600	600	0.0%
51000-51990 Salaries and Wages	**68,400**	**62,517**	**60,059**	**56,483**	-6.0%
52460 Repairs & Maint. Office Equip.	0	100	100	100	0.0%
53070 Employee Training Seminars	563	821	1,800	1,800	0.0%
53430 Wireless Phones	327	0	0	0	0.0%
53440 Printing Street Listing (Census)	5,813	6,280	6,000	6,000	0.0%
53880 Misc. Contracted Services	8,871	4,050	8,000	8,000	0.0%
54220 Other Office Supplies	667	181	500	500	0.0%
54900 Food Service	2,678	1,439	1,650	1,100	-33.3%
57100 In State Travel	145	189	400	400	0.0%
57300 Dues & Memberships	50	50	75	75	0.0%
52000-58990 Other Charges and Expenses	**19,114**	**13,110**	**18,525**	**17,975**	-3.0%
TOTAL ELECTIONS & REGISTRATION	**87,514**	**75,627**	**78,584**	**74,458**	**-5.3%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 171 Conservation Commission	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
5110 Salaries Full-time	29,791	32,496	41,387	41,602	0.5%
51300 Overtime	1,148	147	0	0	0.0%
51450 Longevity	400	400	600	600	0.0%
51000-51990 Salaries and Wages	**31,339**	**33,043**	**41,987**	**42,202**	0.5%
53070 Employee Training Seminars	0	690	0	600	100.0%
53100 Advertising	0	0	75	75	0.0%
53840 Cons Props, Access., Maint, & Steward.	5,048	4,443	3,500	4,700	34.3%
54200 Stationery paper,forms	0	0	0	0	0.0%
54220 Other Office Supplies	218	72	150	150	0.0%
57300 Dues & Memberships	0	770	800	810	1.3%
57310 Notary Fee	0	0	0	0	0.0%
57850 Recording Instruments	0	75	0	75	100.0%
52000-58990 Other Charges and Expenses	**5,266**	**6,050**	**4,525**	**6,410**	41.7%
TOTAL CONSERVATION COMMISSION	**36,605**	**39,093**	**46,512**	**48,612**	**4.5%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 175 Planning Board	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries Full-time	129,186	104,916	119,321	130,585	9.4%
51300 Overtime	2,319	1,239	0	0	0.0%
51450 Longevity	700	700	700	700	0.0%
51000-51990 Salaries and Wages	**132,205**	**106,855**	**120,021**	**131,285**	9.4%
53000 Medical	0	70	0	0	0.0%
53070 Employee Training Seminars	0	1,830	3,192	3,520	10.3%
53100 Advertising	0	496	900	1,000	11.1%
53880 Misc. Contracted Services	0	0	5,340	3,000	-43.8%
54200 Stationery paper, forms	0	272	80	100	25.0%
54210 Photocopying	0	0	0	0	0.0%
54220 Other Office Supplies	250	1,130	250	300	20.0%
55830 Other Supplies	0	0	0	0	0.0%
57100 In-State Travel	0	649	450	450	0.0%
57200 Out-of-State Travel	0	0	4,767	300	-93.7%
57300 Dues & Memberships	4,324	4,332	0	4,810	100.0%
52000-58990 Other Charges and Expenses	**4,574**	**8,778**	**14,979**	**13,480**	-10.0%
TOTAL PLANNING BOARD	**136,780**	**115,634**	**135,000**	**144,765**	**7.2%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 176 Zoning Board Of Appeals	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	11,685	10,538	9,587	9,209	-3.9%
51300 Overtime	544	291	0	0	0.0%
51000-51990 Salaries and Wages	**12,229**	**10,829**	**9,587**	**9,209**	-3.9%
53070 Employee Training	0	60	600	250	-58.3%
53100 Advertising	0	0	2,000	500	-75.0%
53800 Contracted Services	663	0	0	2,000	100.0%
54200 Stationery paper, forms	0	0	0	0	0.0%
54220 Other Office Supplies	22	20	300	300	0.0%
52000-58990 Other Charges and Expenses	**686**	**80**	**2,900**	**3,050**	5.2%
TOTAL ZONING BOARD OF APPEALS	**12,914**	**10,909**	**12,487**	**12,259**	**-1.8%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 177 Open Space	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	TWN ADM RECOM	PERCENT (+) or (-)
53070 Employee Training Prof. & Tech.	70	96	200	250	200	0.0%
54220 Other Office Supplies	0	0	25	350	25	0.0%
55100 Education Supplies	0	0	25	400	25	0.0%
52000-58990 Other Charges and Expenses	**70**	**96**	**250**	**1,000**	**250**	0.0%
TOTAL OPEN SPACE	**70**	**96**	**250**	**1,000**	**250**	**0.0%**

FISCAL YEAR 2016 182 Economic Development Committee	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	TWN ADM RECOM	PERCENT (+) or (-)
51110 Salaries - Part-time	0	0	0	23,400	19,760	100.0%
53440 Printing Services	0	0	0	12,300	12,300	100.0%
53800 Other Contracted Services	0	0	4,750	2,865	2,865	-39.7%
57300 Dues & Memberships	0	0	250	685	300	20.0%
57100 In-State Travel	0	0	0	2,550	750	100.0%
52000-58990 Other Charges and Expenses	**0**	**0**	**5,000**	**41,800**	**35,975**	619.5%
TOTAL ECONOMIC DEV. COMMITTEE	**0**	**0**	**5,000**	**41,800**	**35,975**	**619.5%**

FISCAL YEAR 2016 192 Public Buildings & Properties Maint.	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries - Full-time	242,610	249,657	253,053	269,608	6.5%
51110 Salaries - Part-time	34,105	36,336	37,559	38,689	3.0%
51300 Overtime	1,350	1,159	2,500	2,250	-10.0%
51450 Longevity	2,300	2,700	2,700	2,700	0.0%
51930 Uniform Allowance	200	0	0	0	0.0%
51000-51990 Salaries and Wages	**280,564**	**289,852**	**295,812**	**313,247**	5.9%
52100 Electricity	15,042	0	0	0	0.0%
52110 Heat	21,521	0	0	0	0.0%
52300 Water	851	330	500	500	0.0%
52400 Building Maintenance & Repairs	125,550	108,189	116,287	106,730	-8.2%
52420 Vehicle Maintenance	1,318	1,342	2,500	500	-80.0%
52540 Software & Licenses	0	0	2,500	2,500	0.0%
52840 Equipment Rentals	0	0	0	0	0.0%
52930 Refuse Disposal	0	0	0	0	0.0%
52940 Septic System Pumping	4,787	6,158	6,300	6,750	7.1%
53070 Employee Training	0	207	750	1,200	60.0%
53100 Advertising	0	1,101	100	900	800.0%
53400 Telephone Communications	524	0	0	0	0.0%
53430 Wireless Communications	1,291	0	0	0	0.0%
53880 Contracted Services	0	0	0	0	0.0%
54220 Office Supplies	2,063	3,658	250	500	100.0%
54500 Custodial Supplies	9,199	12,655	8,300	9,000	8.4%
54900 Food and Food Service Supplies	0	334	0	0	0.0%
55410 Small Tools	0	0	0	0	0.0%
55420 Service Supplies	0	0	0	0	0.0%
55850 Uniforms	0	377	500	500	0.0%
57100 In-State Travel	918	1,885	1,200	1,500	25.0%
57300 Dues & Memberships	260	335	260	300	15.4%
58500 Additional Equipment	0	0	0	0	0.0%
52000-58990 Other Charges and Expenses	**183,324**	**136,571**	**139,447**	**130,880**	-6.1%
TOTAL PUBLIC BLDGS & PROP MAINT	**463,888**	**426,423**	**435,259**	**444,127**	**2.0%**

***TA/Dept Recommend Same**

FISCAL YEAR 2016 210 Police Department	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	1,021,181	1,106,134	1,215,721	1,258,928	3.6%
51110 Part-time/Reserve Off. Salaries	13,253	18,763	24,267	26,232	8.1%
51300 Overtime	171,817	173,382	135,101	150,000	11.0%
51430 Shift Differential	18,014	18,316	22,202	16,464	-25.8%
51440 Educational Incentive	13,426	11,211	19,000	16,500	-13.2%
51450 Longevity	2,400	2,550	3,150	3,250	3.2%
51530 Holiday Pay	26,445	31,398	49,001	50,734	3.5%
51540 Court Duty	8,156	8,373	9,000	9,135	1.5%
51910 Career Incentive - Quinn Bill	98,943	98,489	97,025	97,364	0.3%
51930 Uniform Allowance	17,817	0	0	0	0.0%
51950 Stipends-Specialty Pay,Defibrillator	18,218	12,818	12,680	12,180	-3.9%
51951 Officer In Charge	2,336	2,551	3,876	2,876	-25.8%
51000-51990 Salaries and Wages	**1,412,008**	**1,483,985**	**1,591,023**	**1,643,663**	3.3%
52100 Electricity	10,740	0	0	0	0.0%
52110 Heat & oil	11,029	0	0	0	0.0%
52300 Non-Energy Utilities - Water	142	131	260	260	0.0%
52540 Computer Repairs & Maintenance	16,980	18,127	18,972	18,972	0.0%
52560 Radio Repair & Maintenance	3,368	571	2,100	1,100	-47.6%
53000 Medical, Prof & Technical	741	820	1,992	1,992	0.0%
53070 Employee training,meetings	7,431	9,837	8,600	10,990	27.8%
53100 Advertising	0	773	770	770	0.0%
53400 Telephone - Communications	3,767	0	0	0	0.0%
53410 Data Process line, Communications	2,285	2,299	3,020	3,480	15.2%
53420 Postage	205	990	1,110	1,110	0.0%
53430 Wireless Phones	1,244	0	0	0	0.0%
53820 Laundry Cleaning Other Services	804	18	0	0	0.0%
53880 Misc Contracted Services	1,383	41,161	7,500	7,500	0.0%
54200 Stationery paper,forms	3,201	4,726	5,000	5,000	0.0%
54220 Other Supplies	4,314	2,334	9,000	13,000	44.4%
54820 Vehicle Supplies	3,544	4,916	5,540	5,540	0.0%
54850 Vehicle Maintenance & Parts	7,314	9,425	8,400	8,400	0.0%
54900 Food Service & Supplies	962	992	1,000	1,000	0.0%
55000 Medical Supplies	906	600	1,000	1,000	0.0%
55830 Subscriptions	1,074	1,229	1,420	1,420	0.0%
55850 Uniforms	0	20,190	20,525	20,525	0.0%
57100 In State Travel	583	1,477	1,200	1,200	0.0%
57200 Out-of-State Travel	33	0	1,543	1,543	0.0%
57300 Dues & Memberships,other	2,390	3,137	1,875	1,875	0.0%
58500 New Equipment	26,048	4,355	5,100	5,100	0.0%
58700 Replacement Equipment	2,041	7,869	8,060	9,500	17.9%
52000-58990 Other Charges and Expenses	**112,528**	**135,976**	**113,987**	**121,277**	6.4%
TOTAL POLICE DEPARTMENT	**1,524,535**	**1,619,961**	**1,705,010**	**1,764,940**	**3.5%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 220 Fire Department	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	1,191,445	1,202,199	1,384,892	1,414,136	2.1%
51110 Part-time Salaries (call personnel)	8,162	12,066	14,732	15,740	6.8%
51300 Overtime	299,877	295,659	194,011	196,252	1.2%
51410 Hoilday Pay	0	0	5,681	5,834	2.7%
51440 Education Incentive	0	800	800	800	0.0%
51450 Longevity	9,900	10,147	10,100	8,700	-13.9%
51530 Standard Holidays	33,023	33,442	0	0	0.0%
51900 Tuition Reimbursement	0	0	3,850	3,850	0.0%
51930 Uniform Allowance	13,192	0	0	0	0.0%
51950 Stipends	72,576	67,258	98,638	117,138	18.8%
51960 EMT Recertification Fees	1,500	2,035	2,400	3,400	41.7%
51000-51990 Salaries and Wages	**1,629,676**	**1,623,606**	**1,715,104**	**1,765,850**	3.0%
52100 Energy - electricity	11,826	0	0	0	0.0%
52110 Heat & oil	11,340	0	0	0	0.0%
52300 Non-Energy Utilities - water	708	812	900	1,000	11.1%
52420 Vehicle Maintenance & Repair	33,934	40,286	34,965	35,000	0.1%
52470 Medical Equip. Repair Maint.	3,057	2,631	3,100	3,100	0.0%
52540 Computer Repairs & Maintenance	6,814	6,848	7,590	9,827	29.5%
52560 Radio repair Maintenance	3,054	1,620	1,800	1,800	0.0%
52590 Fire Rescue Repair Maintenance	5,198	5,290	8,370	8,370	0.0%
53000 Medical, Professional & Technical	1,576	1,845	1,000	1,000	0.0%
53070 Employee Training Seminars	2,738	2,879	4,520	4,520	0.0%
53100 Advertising	0	474	820	820	0.0%
53120 Public Safety Prof. & Technical	452	490	450	450	0.0%
53400 Telephone - Communication	1,120	0	0	0	0.0%
53410 Data Process line, Communications	1,797	1,793	1,800	1,800	0.0%
53430 Wireless Phones	2,891	1,594	1,440	3,360	133.3%
53440 Printing	0	50	450	500	11.1%
53880 Contracted Services	21,469	22,616	23,540	24,620	4.6%
54200 Stationary, paper, forms	90	0	500	0	-100.0%
54210 Photocopying	332	0	0	0	0.0%
54220 Other Office Supplies	2,248	2,940	2,858	2,858	0.0%
54510 Bedding & Linen Custodial Supplies	150	175	150	150	0.0%
54800 Gasoline	172	0	0	0	0.0%
54820 Batteries, Vehicular Supplies	809	956	500	500	0.0%
54830 Tires, Vehicular Supplies	2,713	1,819	2,800	2,800	0.0%
52840 Motor Oil Lube, Vehicle Supplies	207	280	500	500	0.0%
54850 Parts, Accessories, Vehicle Supplies	10,369	10,551	10,850	8,800	-18.9%
54900 Food & Food Service Supplies	625	535	1,260	1,400	11.1%

FISCAL YEAR 2016 220 Fire Department	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
55000 Medical & Surgical Supplies	15,244	21,460	21,900	21,900	0.0%
55800 Firefighting Other Supplies	2,976	4,696	2,800	2,800	0.0%
55830 Magazines, Other Supplies	36	1,205	1,135	2,372	109.0%
55850 Uniforms, Other Supplies	7,536	6,983	9,202	9,202	0.0%
55855 Uniform Allowance Reimb.	0	15,680	17,075	16,900	-1.0%
57100 In-State Travel	48	17	25	25	0.0%
57300 Dues & Memberships	3,830	2,841	4,515	4,530	0.3%
58500 Additional Equipment	2,512	0	0	0	0.0%
58700 Replacement Equipment	5,525	1,011	6,000	6,000	0.0%
52000-58990 Other Charges and Expenses	**163,393**	**160,378**	**172,815**	**176,904**	2.4%
TOTAL FIRE DEPARTMENT	**1,793,069**	**1,783,984**	**1,887,919**	**1,942,754**	**2.9%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 241 Building Department	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	101,181	89,309	104,412	104,153	-0.2%
51110 Salaries, Part-time	0	2,863	0	0	0.0%
51450 Longevity	0	0	0	0	0.0%
51930 Uniform Allowance	0	0	0	250	100.0%
51000-51990 Salaries and Wages	**101,181**	**92,172**	**104,412**	**104,403**	0.0%
53000 Medical	0	140	0	0	0.0%
53070 Employee Training Seminars	735	1,718	1,200	1,200	0.0%
53100 Advertising	0	1,063	0	0	0.0%
53430 Telephone-Communication	762	0	0	0	0.0%
53880 Contracted Services	260	6,375	600	600	0.0%
54200 Stationary	44	0	0	0	0.0%
54220 Other Office Supplies	703	633	300	600	100.0%
54850 Parts Vehicular Supplies	0	719	0	1,000	100.0%
55100 Educational Supplies	0	0	600	600	0.0%
55910 Building Other Supplies	443	900	200	200	0.0%
57100 In-State Travel	4,612	1,306	1,150	1,150	0.0%
57300 Dues & Memberships	200	135	300	300	0.0%
52000-58990 Other Charges and Expenses	**7,758**	**12,989**	**4,350**	**5,650**	29.9%
TOTAL BUILDING DEPARTMENT	**108,939**	**105,161**	**108,762**	**110,053**	**1.2%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 291 Civil Defense	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Part-time salaries	926	926	926	926	0.0%
51950 Stipends	1,500	2,000	2,000	2,000	0.0%
51000-51990 Salaries and Wages	**2,426**	**2,926**	**2,926**	**2,926**	0.0%
53880 Misc. Contracted Services	0	5,430	5,580	5,664	1.5%
53400 Telephone - Communications	179	0	0	0	0.0%
53430 Wireless Phones	0	0	0	0	0.0%
54220 Other Office Supplies	0	250	250	250	0.0%
54800 Gasoline	0	0	0	500	100.0%
57300 Dues & Memberships	0	0	50	50	0.0%
52000-58990 Other Charges and Expenses	**179**	**5,680**	**5,880**	**6,464**	9.9%
TOTAL CIVIL DEFENSE	**2,605**	**8,606**	**8,806**	**9,390**	**6.6%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 292 Animal Control Officer & Animal Insp.	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
53830 Animal Control, other services	180	180	180	180	0.0%
53880 Contracted Services	27,556	27,556	27,556	28,383	3.0%
54220 Other Office Supplies	0	0	200	200	0.0%
52000-58990 Other Charges and Expenses	**27,736**	**27,736**	**27,936**	**28,763**	3.0%
TOTAL ANIMAL CON. & ANIMAL INSP.	**27,736**	**27,736**	**27,936**	**28,763**	**3.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 400, 420 DPW - Highway, Cemetery, Tree	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	716,619	700,137	644,636	653,794	1.4%
51200 Salaries & Wages Temporary	14,055	13,551	35,130	43,440	23.7%
51300 Overtime	129,568	121,109	109,918	112,603	2.4%
51450 Longevity	8,150	8,400	7,500	6,950	-7.3%
51470 Stand By	14,339	15,429	15,600	15,600	0.0%
51950 Stipends	4,450	4,550	5,950	14,550	144.5%
51000-51990 Salary and Wages	**887,181**	**863,176**	**818,734**	**846,937**	3.4%
52100 Electricity (street lights included)	140,545	0	0	0	0.0%
52110 Heat	9,633	457	0	0	0.0%
52300 Water	1,554	1,414	2,275	2,275	0.0%
52320 Water Irrigation	8,169	12,870	10,000	12,750	27.5%
52400 Building Maintenance	14,394	2,554	3,750	3,750	0.0%
52420 Equipment Repair Vehicle	140	9,060	4,000	4,000	0.0%
52430 Traffic Signal Maintenance	11,225	5,950	8,000	8,000	0.0%
52460 Equipment Repair Office	268	256	400	500	25.0%
52500 Equipment Repairs Construction	0	30,111	4,000	8,000	100.0%
52530 Pavement Markings (Contract)	10,894	11,810	12,000	15,000	25.0%
52540 Software & Licenses	1,089	1,098	1,250	1,250	0.0%
52560 Radio Repairs	193	797	500	400	-20.0%
52580 Grounds Maintenance Contract	118,095	130,945	160,000	160,000	0.0%
52810 Uniform Rental	7,822	7,463	6,100	7,600	24.6%
52830 PORT-O-LETS	4,631	5,621	6,000	6,000	0.0%
52840 Equipment Rental	2,793	3,353	3,500	3,500	0.0%
52910 Snow Removal - Contract	73,453	78,323	86,500	86,500	0.0%
52930 Refuse Disposal	235,137	225,179	260,000	230,000	-11.5%
53000 Medical and Dental	3,520	785	1,250	1,250	0.0%
53050 Engineering Services	4,883	35,357	10,000	15,000	50.0%

FISCAL YEAR 2016 400, 420 DPW - Highway, Cemetery, Tree	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
53070 Employee Training	2,094	7,549	2,650	2,650	0.0%
53100 Legal Notices	86	688	1,000	1,000	0.0%
53160 Tree Experts	55,884	40,140	60,000	60,000	0.0%
53400 Telephone	1,693	0	0	0	0.0%
53410 Data Processing Lines	1,465	551	0	0	0.0%
53420 Postage	1,250	0	1,300	1,300	0.0%
53430 Wireless Communications	3,168	446	200	0	-100.0%
53880 Other Purchased Services	68,171	55,579	65,000	85,000	30.8%
54220 Office Supplies Stationary	3,515	2,330	2,250	2,250	0.0%
54600 Groundskeeping Supplies	30,993	20,838	28,000	28,000	0.0%
54800 Gasoline	110,239	93,330	110,000	100,000	-9.1%
54810 Anti-Freeze	0	198	250	250	0.0%
54820 Batteries	828	1,141	750	750	0.0%
54830 Tires	2,842	3,712	3,000	3,000	0.0%
54840 Oil & Lube	3,490	2,903	3,250	3,250	0.0%
54850 Parts	49,380	42,605	37,500	42,000	12.0%
54900 Meals	2,030	1,538	1,250	1,250	0.0%
55310 Highway Paint	1,018	1,235	1,000	1,250	25.0%
55340 Gravel, Stone & Fill	11,896	5,988	12,500	12,500	0.0%
55350 Salt and Sand	130,138	145,376	135,000	165,000	22.2%
55370 Bituminous Concrete	4,894	2,392	12,500	12,500	0.0%
55380 Signs	2,740	10,294	10,000	10,000	0.0%
55390 Drainage Materials	266	857	5,500	5,500	0.0%
55410 Small Tools	6,442	10,406	6,750	6,750	0.0%
55420 Service Supplies	23,054	16,392	16,000	18,000	12.5%
55470 Miscellaneous	10	0	100	100	0.0%
55850 Personal Protective Equipment	5,827	3,636	5,400	4,800	-11.1%
56500 SUASCO	0	0	2,550	2,550	0.0%
57100 In-State Travel	378	236	300	300	0.0%
57300 Dues	635	700	1,150	1,150	0.0%
58500 New Equipment	18,845	31,039	5,000	12,000	140.0%
58700 Replacement Equipment	266	227	3,500	7,000	100.0%
52000-58990 Other Charges and Expenses	**1,191,973**	**1,065,729**	**1,113,175**	**1,155,875**	3.8%
TOTAL DPW - HIGHWAY, CEM., TREE	**2,079,154**	**1,928,904**	**1,931,909**	**2,002,812**	**3.7%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 450 DPW - Water	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	334,121	305,950	354,542	304,225	-14.2%
51300 Overtime	14,176	14,799	18,484	15,873	-14.1%
51450 Longevity	3,700	3,600	2,700	2,900	7.4%
51470 Stand By	22,161	23,263	23,840	23,840	0.0%
51950 Stipends	1,690	1,615	1,800	1,800	0.0%
51000-51990 Salary and Wages	**375,847**	**349,227**	**401,366**	**348,638**	-13.1%
52100 Electricity	73,604	73,716	80,000	80,000	0.0%
52110 Heat	6,231	5,434	7,000	7,000	0.0%
52400 Building Maintenance	1,308	2,086	2,500	2,500	0.0%
52420 Equipment Repair Vehicle	0	0	1,000	1,000	0.0%
52440 Meter Repairs	0	0	100	100	0.0%
52480 Pumping Station Repairs	6,042	3,049	13,500	13,500	0.0%
52500 Equipment Repairs Construction	2,325	0	500	500	0.0%
52540 Software & Licenses	2,264	2,426	3,500	3,500	0.0%
52810 Uniform Rental	3,000	3,067	3,300	3,000	-9.1%
52840 Equipment Rental	375	556	750	750	0.0%
53050 Engineering Services	14,554	3,288	17,525	18,000	2.7%
53070 Employee Training	860	3,223	1,400	3,000	114.3%
53100 Legal Notices	483	942	500	500	0.0%
53400 Telephone	734	701	750	750	0.0%
53410 Data Processing Lines	5,519	2,705	3,500	3,750	7.1%
53420 Postage	2,032	2,194	2,200	2,200	0.0%
53430 Wireless Communications	1,406	1,044	1,500	1,500	0.0%
53880 Other Purchased Services	64,303	49,956	50,000	55,000	10.0%
54220 Office Supplies Stationary	1,474	1,091	1,250	1,250	0.0%

FISCAL YEAR 2016 450 DPW - Water	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
54800 Gasoline	9,000	9,000	9,000	9,000	0.0%
54820 Batteries	0	0	250	250	0.0%
54830 Tires	0	0	250	250	0.0%
54850 Parts	669	1,324	2,000	2,000	0.0%
55340 Gravel, Stone & Fill	481	855	1,500	1,500	0.0%
55370 Bituminous Concrete	961	2,162	500	1,000	100.0%
55410 Small Tools	2,618	2,472	3,000	3,000	0.0%
55420 Service Supplies	4,953	8,916	5,000	6,500	30.0%
55430 Water Main & Fittings	2,142	0	4,000	4,000	0.0%
55440 Meters	56	0	5,000	5,000	0.0%
55450 Service Connections	11,974	5,861	4,500	4,500	0.0%
55460 Hydrant Repairs	7,624	11,124	6,000	6,000	0.0%
55470 Miscellaneous	0	41	100	100	0.0%
55850 Personal Protective Equipment	2,090	2,171	2,000	1,650	-17.5%
55870 Subscriptions News	175	222	150	150	0.0%
56940 Purchase Water	598,888	697,714	766,000	850,000	11.0%
57300 Dues	1,238	443	950	950	0.0%
58500 New Equipment	5,734	3,071	2,000	2,000	0.0%
58700 Replacement Equipment	1,047	75	1,500	1,500	0.0%
52000-58990 Other Charge & Expenses	**836,164**	**900,930**	**1,004,475**	**1,097,150**	9.2%
TOTAL DPW - WATER	**1,212,012**	**1,250,157**	**1,405,841**	**1,445,788**	**2.8%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 510 Elected Board of Health	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Salaries & Wages Permanent	450	450	450	450	0.0%
51000-51990 Salaries and Wages	**450**	**450**	**450**	**450**	0.0%
TOTAL ELECTED BD. OF HEALTH	**450**	**450**	**450**	**450**	**0.0%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 512 Board of Health	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	39,304	26,269	23,519	24,556	4.4%
51110 Part-time Salaries (Less than 20 hrs/wk)	55,091	65,502	70,395	72,818	3.4%
51200 Salaries & Wages Temporary	0	0	0	0	0.0%
51450 Longevity	800	200	300	200	-33.3%
51000-51990 Salaries and Wages	**95,195**	**91,971**	**94,214**	**97,574**	3.6%
52460 Office Equipment Repair	0	0	750	0	-100.0%
53070 Employee Training Seminars	443	1,520	925	920	-0.5%
53100 Advertising	141	145	200	200	0.0%
53400 Telephone Communication	563	0	0	0	0.0%
53430 Wireless Phones	0	0	0	720	100.0%
53440 Printing Services	0	43	150	150	0.0%
53880 Contracted Services	37,998	40,585	41,820	43,032	2.9%
54200 Stationery paper, forms	481	0	0	0	0.0%
54220 Other Office Supplies	855	382	900	400	-55.6%
55420 Service Supplies	0	0	0	0	0.0%
57100 In-State Travel	1,229	1,297	1,200	1,200	0.0%
57300 Dues & Memberships	540	467	380	500	31.6%
52000-58990 Other Charges and Expenses	**42,250**	**44,440**	**46,325**	**47,122**	1.7%
TOTAL BOARD OF HEALTH	**137,445**	**136,410**	**140,539**	**144,696**	**3.0%**
				*TA/Dept Recommend Same	

FISCAL YEAR 2016 541 Council on Aging	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	187,056	192,020	144,504	158,828	9.9%
51110 Part-time Salaries	0	0	53,354	55,588	4.2%
51450 Longevity	1,600	1,800	1,800	1,800	0.0%
51000-51990 Salaries and Wages	**188,656**	**193,820**	**199,658**	**216,216**	8.3%
52460 Repairs & Maint. Office Equip.	744	819	950	1,000	5.3%
52540 Computer Repairs & Maintenance	1,854	790	1,700	1,700	0.0%
53070 Employee Training Seminars	1,005	745	1,850	1,850	0.0%
53400 Telephone -Communications	670	0	0	0	0.0%
53420 Postage	863	539	600	600	0.0%
53440 Printing	264	317	450	500	11.1%
53500 Recreational Activities	12,690	16,656	37,325	37,325	0.0%
53880 Contracted Services,other services	604	686	1,900	2,550	34.2%
54220 Other Office Supplies	321	327	600	600	0.0%
54900 Food and Food Service Supplies	124	145	250	250	0.0%
55000 Medical & Surgical Supplies	730	799	1,500	1,500	0.0%
55810 Data Processing Supplies	842	1,444	1,650	1,650	0.0%
55840 Recreational Supplies	2,041	1,981	4,000	4,000	0.0%
57100 In State Travel	1,821	884	2,300	2,300	0.0%
57300 Dues & Memberships	225	0	300	300	0.0%
58700 Replacement Equipment	0	0	0	3,500	100.0%
52000-58990 Other Charges and Expenses	**24,798**	**26,133**	**55,375**	**59,625**	7.7%
TOTAL COUNCIL ON AGING	**213,454**	**219,953**	**255,033**	**275,841**	**8.2%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 542 Youth Commission	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	120,710	124,560	128,289	134,356	4.7%
51450 Longevity	1,000	1,400	1,400	1,400	0.0%
51000-51990 Salaries and Wages	**121,710**	**125,960**	**129,689**	**135,756**	4.7%
53070 Employee Training Seminars	584	568	750	1,000	33.3%
53400 Telephone-Communications	1,217	0	0	0	0.0%
53410 Data Process line, Communications	715	663	720	900	25.0%
53440 Printing	81	410	1,660	1,200	-27.7%
53880 Misc. Contracted Services	1,219	1,811	2,670	2,500	-6.4%
54220 Other Office Supplies	841	1,628	850	1,000	17.6%
55840 Recreational Supplies	0	872	615	850	38.2%
57100 In State Travel	2,664	3,354	3,000	3,300	10.0%
52000-58990 Other Charges and Expenses	**7,320**	**9,306**	**10,265**	**10,750**	4.7%
TOTAL YOUTH COMMISSION	**129,030**	**135,266**	**139,954**	**146,506**	**4.7%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 543 Veterans' Services	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51110 Part-time Salaries	10,000	10,000	10,000	10,000	0.0%
51000-51990 Salaries and Wages	**10,000**	**10,000**	**10,000**	**10,000**	0.0%
53070 Employee Training	100	100	100	100	0.0%
53400 Telephone Communications	218	0	0	0	0.0%
53880 Contracted Services	0	0	0	0	0.0%
54220 Other Office Supplies	432	245	300	300	0.0%
55830 Magazines, Other Supplies	50	50	100	100	0.0%
57100 In-State Travel	552	377	450	450	0.0%
57300 Dues & Memberships	35	0	75	75	0.0%
57700 Veterans Benefits	39,002	37,333	43,000	40,000	-7.0%
52000-58990 Other Charges and Expenses	**40,388**	**38,106**	**44,025**	**41,025**	-6.8%
TOTAL VETERANS' SERVICES	**50,388**	**48,106**	**54,025**	**51,025**	**-5.6%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 610 Library	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	263,724	257,236	283,458	287,936	1.6%
51110 Part-time Salaries	25,206	31,397	39,382	50,903	29.3%
51450 Longevity	1,900	2,300	2,300	2,850	23.9%
51000-51990 Salaries and Wages	**290,830**	**290,933**	**325,140**	**341,689**	5.1%
52100 Electricity	14,991	0	0	0	0.0%
52110 Heat	5,766	0	0	0	0.0%
52300 Water	2,743	468	800	500	-37.5%
52540 Computer Equip. Repair Maint.	3,968	8,637	1,632	1,632	0.0%
53000 Medical	0	140	75	70	-6.7%
53100 Advertising	150	0	0	0	0.0%
53400 Telephone	730	0	0	0	0.0%
54220 Other Office Supplies	3,020	5,617	3,616	3,616	0.0%
55100 Educational Supplies	66,657	67,566	68,340	74,469	9.0%
55830 Magazines Other Supplies	158	0	0	0	0.0%
55860 Library Supplies	401	176	0	0	0.0%
57100 In-State Travel	151	137	408	408	0.0%
57200 Out of State Travel	108	0	0	0	0.0%
57300 Dues & Memberships	14,154	18,060	15,936	17,883	12.2%
58500 Additional Equipment	0	0	0	0	0.0%
58700 Replacement Equipment	495	0	0	0	0.0%
52000-58990 Other Charges and Expenses	**113,494**	**100,802**	**90,807**	**98,578**	8.6%
TOTAL LIBRARY	**404,324**	**391,735**	**415,947**	**440,267**	**5.8%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 630 Recreation Commission	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51100 Salaries & Wages Permanent	100,475	101,589	110,267	113,420	2.9%
51450 Longevity	800	1,000	1,000	1,000	0.0%
51000-51990 Salaries and Wages	**101,275**	**102,589**	**111,267**	**114,420**	2.8%
TOTAL RECREATION COMMISSION	**101,275**	**102,589**	**111,267**	**114,420**	**2.8%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 691 Historical Commission	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	Percent Inc./Decr.
53880 Contracted Services	0	0	990	990	0.0%
54220 Other Office Supplies	0	176	0	0	0.0%
52000-58990 Other Charges and Expenses	**0**	**176**	**990**	**990**	0.0%
TOTAL HISTORICAL COMMISSION	**0**	**176**	**990**	**990**	**0.0%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 692 Memorial Day	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	Percent Inc./Decr.
53500 Recreational Activities	350	200	350	200	-42.9%
55890 Flags Other Supplies	1,650	2,147	2,350	2,600	10.6%
52000-58990 Other Charges and Expenses	**2,000**	**2,347**	**2,700**	**2,800**	3.7%
TOTAL MEMORIAL DAY	**2,000**	**2,347**	**2,700**	**2,800**	**3.7%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 Debt Prinicpal and Debt Interest	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
710 Retirement of Debt-General Fund					
59100 Principal Long Term Debt	3,044,036	2,941,894	2,882,887	2,843,106	-1.4%
59350 Principal Short Term Debt	0	0	0	0	0.0%
Total Debt Service General Fund	**3,044,036**	**2,941,894**	**2,882,887**	**2,843,106**	-1.4%
751 Interest on Debt-General Fund					
59150 Interest Long Term Debt	764,990	655,378	575,041	487,804	-15.2%
59250 Interest on Notes	0	0	0	0	0.0%
Total Debt Service General Fund	**764,990**	**655,378**	**575,041**	**487,804**	-15.2%
6161-710 Retirement of Debt-Water Fund					
59100 Principal Long Term Debt Water	195,000	145,000	115,000	115,000	0.0%
Total Debt Service Water Principal	**195,000**	**145,000**	**115,000**	**115,000**	0.0%
6161-751 Interest on Debt-Water Fund					
59150 Interest Long Term Debt Water	41,056	35,066	31,714	28,758	-9.3%
59250 Interest on Notes	0	0	0	17,500	100.0%
Total Debt Service Water Interest	**41,056**	**35,066**	**31,714**	**46,258**	45.9%
TOTAL DEBT PRINCIPAL & INTEREST	**4,045,082**	**3,777,338**	**3,604,642**	**3,492,168**	**-3.1%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2014 910 Employee Benefits	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
51700 Worker's Compensation/Accident	141,051	155,878	163,632	183,726	12.3%
51710 Unemployment Payments	21,335	25,634	40,000	35,000	-12.5%
51720 Health Insurance	3,805,175	3,795,252	3,787,340	3,886,322	2.6%
Active			*3,145,034*	*3,232,289*	2.8%
Retiree			*523,706*	*654,034*	24.9%
EE savings per new MGL			*118,600*	*0*	-100.0%
51730 Retirement Fund	1,159,428	1,199,636	1,276,578	1,413,574	10.7%
51740 Life Insurance	3,117	4,922	5,143	5,072	-1.4%
51770 Medicare	280,374	284,210	290,777	306,524	5.4%
51780 Dental Insurance	150,634	162,284	168,035	185,305	10.3%
Active		*112,748*	*119,067*	*127,857*	7.4%
Retiree		*43,193*	*48,967*	*57,448*	17.3%
51785 Medicare B Penalty	16,550	15,488	16,000	16,000	0.0%
51750 FSA Fees	0	5,521	3,865	6,685	73.0%
51000-51990 Total Personal Services	**5,577,664**	**5,648,825**	**5,751,370**	**6,038,208**	5.0%
59660 Transfer to OPEB Trust	0	0	0	250,000	100.0%
TOTAL EMPLOYEE BENEFITS	**5,577,664**	**5,648,825**	**5,751,370**	**6,288,208**	**9.3%**
				***TA/Dept Recommend Same**	

FISCAL YEAR 2016 930 Budget Capital	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
58700 Replacement Equipment	0	0	557,900	487,864	-12.6%
Fire Rescue Truck			*212,500*		
DPW GVW Cab and Chassis w/Sander			*200,000*		
Police Cruisers (2)			*97,400*		
DPW Director Vehicle			*48,000*		
DPW Cab and Chassis w/ Dump				*215,000*	
DPW 10 Wheel Dump				*200,000*	
Police Chief Vehicle				*34,424*	
Facilities Replacement Van				*28,000*	
Fire Boat				*9,000*	
Police Tasers				*1,440*	
52000-58990 Other Charges and Expenses	**0**	**0**	**557,900**	**487,864**	-12.6%
TOTAL BUDGET CAPITAL	**0**	**0**	**557,900**	**487,864**	**-12.6%**
			***TA/Dept Recommend Same**		

FISCAL YEAR 2016 941 Court Judgments	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
57600 Court Judgments	0	0	0	220,000	100.0%
52000-58990 Other Charges and Expenses	**0**	**0**	**0**	**220,000**	100.0%
TOTAL COURT JUDGMENTS	**0**	**0**	**0**	**220,000**	**100.0%**
			***TA/Dept Recommend Same**		

FISCAL YEAR 2016 945 Liability Insurance	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 REQUEST	PERCENT (+) or (-)
57400 Insurance Premiums	200,729	199,304	211,232	225,117	6.6%
52000-58990 Other Charges and Expenses	**200,729**	**199,304**	**211,232**	**225,117**	6.6%
TOTAL LIABILITY INSURANCE	**200,729**	**199,304**	**211,232**	**225,117**	**6.6%**
			***TA/Dept Recommend Same**		