Town of Hopkinton

*Appropriation Committee Recommendations**

Annual Town Meeting
May 6, 2013
Middle School Auditorium

**REVISED 5/2/2013 – CHANGES FROM ORIGNIAL PUBLISHED ON 4/26/13 ARE SHADED*

To the Citizens of Hopkinton:

The budget process for fiscal year 2014 continued to focus on paying for needed town services and infrastructure development while minimizing tax impact. Due to a number of one-time factors, the proposed operating budget of $67,386,504.37, increases property taxes by an estimated 2.34%. This increase is primarily attributable to increases in the budget for Hopkinton Public Schools, a decline in off-setting revenue sources for debt, and required pay-downs on short-term borrowings.

This budget continues to rely upon professional management within town departments to control spending and achieve savings. It also provides funding for several strategic initiatives in all categories of service.

The budget continues to provide for investment in our savings accounts through additions to the Capital Stabilization fund and the Other Post Employment Benefits fund. These investments will assist in maintaining the excellent bond rating that the Town has been able to achieve.

While payroll, health benefits and debt service are the biggest drivers of spending, maintaining/improving Town assets is identified as an increasing challenge. The budget also confronts the areas identified by the Permanent Building Committee (PBC) concerning adequate maintenance and reinvestment in our facilities. Following through on the capital asset management planning process, in fiscal year 2014, nearly all of the high priority capital items identified by the PBC are funded in some fashion.

This budget addresses many of the one-time issues indicated above while establishing a path toward a smoother tax impact pattern in the future. As with every year, it is only through continued dialogue among citizens, employees, elected officials and board/committee volunteers that we will succeed in providing a balance between taxes and town services.

Respectfully Submitted,
The Hopkinton Appropriation Committee

TOWN OF HOPKINTON

APPROPRIATION COMMITTEE REPORT

FISCAL YEAR 2014

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
GENERAL GOVERNMENT						
122	SELECTMEN					
	0002	Wages and Salaries	0.00	0.00	-	
	0003	Expenses	4,400.00	2,000.00	2,000.00	
	TOTAL 122-SELECTMEN		4,400.00	2,000.00	2,000.00	2,000.00
129	TOWN MANAGER					
	0177	Wages and Salaries	228,129.00	238,121.00	272,000.00	
	1272	Expenses	6,165.00	16,400.00	16,400.00	
	TOTAL 129-TOWN MANAGER		234,294.00	254,521.00	288,400.00	288,400.00
131	APPROPRIATION COMMITTEE					
	0019	Expenses-Appropriation Committee	500.00	500.00	500.00	
	0115	Reserve Fund	75,000.00	125,000.00	125,000.00	
	TOTAL 131-APPROPRIATION COMMITTEE		75,500.00	125,500.00	125,500.00	125,500.00
135	FINANCE AND ACCOUNTING					
	0179	Wages and Salaries	142,865.00	211,856.00	209,458.50	
	0124	Expenses	7,943.00	38,100.00	36,940.73	
	TOTAL 135-ACCOUNTING		150,808.00	249,956.00	246,399.23	246,399.23
141	ASSESSOR					
	0181	Wages and Salaries	163,141.00	169,669.00	170,385.58	
	0044	Expenses	6,933.00	5,041.00	5,041.00	
	0127	Appraisal Services	3,500.00	2,700.00	8,700.00	
	TOTAL 141-ASSESSOR		173,574.00	177,410.00	184,126.58	184,126.58
145	TREASURER/COLLECTOR					
	0191	Wages and Salaries	123,926.00	136,858.00	140,097.90	
	0035	Expenses	57,066.00	46,651.00	46,651.00	
	TOTAL 145-TREASURER/COLLECTOR		180,992.00	183,509.00	186,748.90	186,748.90
151	LEGAL					
	0010	Legal Counsel	150,000.00	150,000.00	150,000.00	
	TOTAL 151-LEGAL		150,000.00	150,000.00	150,000.00	150,000.00
152	HUMAN RESOURCES					
	0905	Wages, Salaries & Compensation Reserve	130,103.82	80,678.00	117,296.19	
		Compensation Reserve	0.00	90,000.00	90,000.00	
	0017	Expenses	59,321.90	23,500.00	24,550.00	
	TOTAL 152-HUMAN RESOURCES		189,425.72	194,178.00	231,846.19	231,846.19
155	MANAGEMENT INFORMATION SYSTEMS					
	1310	Wages and Salaries	96,922.00	106,000.00	108,535.81	
	1311	Expenses	201,686.00	196,870.00	209,106.31	
	TOTAL 155-MANAGEMENT INFORMATION SYSTEMS		298,608.00	302,870.00	317,642.12	317,642.12

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
161	TOWN CLERK					
	0193	Wages and Salaries	114,201.87	126,356.00	128,375.46	
	0024	Expenses	9,309.78	9,310.00	9,310.00	
	TOTAL 161-TOWN CLERK		123,511.65	135,666.00	137,685.46	137,685.46
162	ELECTION & REGISTRATION					
	0292	Wages and Salaries	12,401.00	17,401.00	8,301.00	
	0027	Expenses	24,880.00	28,080.00	19,100.00	
	TOTAL 162-ELECTION & REGISTRATION		37,281.00	45,481.00	27,401.00	27,401.00
170	LAND USE					
	1312	Wages and Salaries	373,930.96	380,769.00	411,785.01	
	1313	Expenses	6,962.00	5,666.00	20,666.00	
	TOTAL 170-LAND USE		380,892.96	386,435.00	432,451.01	432,451.01
177	GREEN COMMITTEE					
	1314	Expenses	300.00	300.00	300.00	
	TOTAL 177-GREEN COMMITTEE		300.00	300.00	300.00	300.00
179	OPEN SPACE COMMITTEE					
	0380	Expenses	950.00	950.00	950.00	
	TOTAL 179-OPEN SPACE COMMITTEE		950.00	950.00	950.00	950.00
192	TOWN HALL					
	0302	Wages and Salaries	0.00	0.00	0.00	
	0004	Expenses	20,270.00	8,270.00	8,270.00	
	TOTAL 192-TOWN HALL		20,270.00	8,270.00	8,270.00	8,270.00
194	CABLE COMMITTEE					
	1014	Expenses	500.00	500.00	500.00	
	TOTAL 194-CABLE COMMITTEE		500.00	500.00	500.00	500.00
NEW	UPPER CHARLES RIVER TRAIL					
	NEW	Expenses	0.00	0.00	300.00	
	TOTAL NEW-UPPER CHARLES RIVER TRAIL COMMITTEE		0.00	0.00	300.00	300.00
199	OTHER GENERAL GOVERNMENT					
	0009	Town Reports	3,500.00	3,500.00	3,500.00	3,500.00
	0367	Audit	22,500.00	23,000.00	23,000.00	23,000.00
		Hydrant Rental	0.00	224,000.00	224,000.00	224,000.00
	0791	Leadership Academy	1,200.00	1,200.00	-	-
	0485	Professional Services and Training	3,500.00	3,500.00	3,500.00	3,500.00
	TOTAL 199-OTHER GENERAL GOVERNMENT		30,700.00	255,200.00	254,000.00	254,000.00
TOTAL GENERAL GOVERNMENT			2,052,007.33	2,472,746.00	2,594,520.49	2,594,520.49

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
PUBLIC SAFETY						
210	POLICE					
	0275	Wages and Salaries	1,956,168.68	2,016,278.00	2,120,647.88	
	0077	Expenses	211,551.00	178,743.00	158,508.00	
	0016	Auxiliary Police Expenses	3,000.00	3,000.00	3,000.00	
	0686	Capital Items	0.00	0.00	0.00	
	TOTAL 210-POLICE		2,170,719.68	2,198,021.00	2,282,155.88	2,282,155.88
220	FIRE					
	0357	Wages and Salaries	1,731,912.77	1,879,673.00	1,899,456.00	
	0083	Expenses	130,260.00	132,189.00	139,449.00	
	0872	Capital Items	0.00	0.00	0.00	
	TOTAL 220-FIRE		1,862,172.77	2,011,862.00	2,038,905.00	2,038,905.00
244	SEALER OF WEIGHTS & MEASURES					
	0056	Wages and Salaries	2,978.00	3,036.00	3,036.00	
	0057	Expenses	953.00	953.00	953.00	
	TOTAL 244-SEALER OF WEIGHTS & MEASURES		3,931.00	3,989.00	3,989.00	3,989.00
292	DOG OFFICER					
	0063	Wages and Salaries	21,881.00	21,881.00	21,881.00	
	0064	Expenses	5,356.00	5,356.00	5,356.00	
	0874	Capital Items	0.00	0.00	0.00	
	TOTAL 292-DOG OFFICER		27,237.00	27,237.00	27,237.00	27,237.00
293	TRAFFIC CONTROL					
	0066	Traffic Lights	10,200.00	19,300.00	19,300.00	
	TOTAL 293-TRAFFIC CONTROL		10,200.00	19,300.00	19,300.00	19,300.00
294	TREE WARDEN					
	0360	Wages and Salaries	14,072.46	14,073.00	14,354.00	
	0085	Expenses	18,847.93	18,848.00	18,878.00	
	TOTAL 294-TREE WARDEN		32,920.39	32,921.00	33,232.00	33,232.00
TOTAL PUBLIC SAFETY			4,107,180.84	4,293,330.00	4,404,818.88	4,404,818.88

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
EDUCATION						
300	HOPKINTON PUBLIC SCHOOLS					
	0116	LOCAL SCHOOLS	32,957,721.00	34,085,238.00	35,585,384.00	
	TOTAL 300-HOPKINTON PUBLIC SCHOOLS		32,957,721.00	34,085,238.00	35,585,384.00	35,585,384.00
800	REGIONAL TECH. VOCATIONAL SCHOOL					
	0135	REGIONAL TECH. VOCATIONAL SCHOOL	501,253.00	514,510.00	527,192.00	
	TOTAL 800-REGIONAL TECH. VOCATIONAL SCHOOL		501,253.00	514,510.00	527,192.00	527,192.00
TOTAL EDUCATION			33,458,974.00	34,599,748.00	36,112,576.00	36,112,576.00

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
PUBLIC WORKS						
411	FACILITIES					
	0899	Wages and Salaries	174,580.20	163,104.00	163,747.00	
	1015	Expenses	321,875.00	532,957.00	590,522.00	
	TOTAL 411-FACILITIES		496,455.20	696,061.00	754,269.00	754,269.00
421	HIGHWAY					
	0361	Wages and Salaries	690,070.00	679,439.00	688,511.80	
	0107	Expenses	173,850.00	201,680.00	193,430.00	
	SUB-TOTAL 421-HWY SALARIES & EXPENSES		863,920.00	881,119.00	881,941.80	881,941.80
	0108	Road Maintenance	129,375.00	153,175.00	167,175.00	167,175.00
	1368	Stormwater System Improvements	116,000.00	150,000.00	150,000.00	150,000.00
	0876	Pavement Management	290,000.00	430,000.00	-	0.00
	NEW	Town Hall Paving	0.00	0.00	130,000.00	130,000.00
	NEW	Lumber Street Paving	0.00	0.00	50,000.00	50,000.00
	TOTAL 421-HIGHWAY		1,399,295.00	1,614,294.00	1,379,116.80	1,379,116.80
423	SNOW & ICE CONTROL					
	0673	Snow & Ice Control	200,000.00	200,000.00	200,000.00	
	TOTAL 423-SNOW & ICE CONTROL		200,000.00	200,000.00	200,000.00	200,000.00
424	STREET LIGHTS					
	0065	Street Lights	53,796.00	53,796.00	53,796.00	
	TOTAL 424-STREETLIGHTS		53,796.00	53,796.00	53,796.00	53,796.00
425	OTHER STORM CONTROL					
	0674	Other Storm Control	10,000.00	10,000.00	10,000.00	
	TOTAL 425-OTHER STORM CONTROL		10,000.00	10,000.00	10,000.00	10,000.00
433	WASTE COLLECTION AND DISPOSAL					
	752	Recycling Salaries	0.00	8,000.00	8,000.00	
	0090	Rubbish Collection/Disposal	443,000.00	392,357.00	425,000.00	
	1074	Rubbish Disposal	321,100.00	366,740.00	373,000.00	
	0093	Recycling Expense	4,100.00	10,000.00	10,000.00	
	0752	Recycling and Leaf Disposal Attendant	0.00	0.00	0.00	
	0457	Recycling Collection/Disposal	237,840.00	184,639.00	200,000.00	
	0926	Household Hazardous Waste Collection	12,000.00	12,000.00	12,000.00	
	TOTAL 433-WASTE COLLECTION AND DISPOSAL		1,018,040.00	973,736.00	1,028,000.00	1,028,000.00
491	CEMETERY COMMISSION					
	0109	Wages and Salaries	200.00	200.00	200.00	
	TOTAL 491-CEMETERY COMMISSION		200.00	200.00	200.00	200.00
499	DEPARTMENT OF PUBLIC WORKS					
	0990	Wages and Salaries	356,932.00	367,500.00	373,440.36	
	TOTAL 499-DEPARTMENT OF PUBLIC WORKS		356,932.00	367,500.00	373,440.36	373,440.36
TOTAL PUBLIC WORKS AND FACILITIES			3,534,718.20	3,915,587.00	3,798,822.16	3,798,822.16

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
HEALTH & HUMAN SERVICES						
510	BOARD OF HEALTH					
	0438	Wages and Salaries	78,863.42	80,364.00	83,215.05	
	0091	Expenses	10,570.78	10,571.00	19,126.00	
	0877	Capital Items	188.00	188.00	188.00	
	TOTAL 510-BOARD OF HEALTH		89,622.20	91,123.00	102,529.05	102,529.05
540	SENIOR CENTER					
	0118	Wages and Salaries	177,448.80	181,476.00	195,882.10	
	0020	Expenses	30,607.00	23,660.00	24,227.22	
	0878	Capital items	0.00	0.00	0.00	
	TOTAL 540-SENIOR CENTER		208,055.80	205,136.00	220,109.32	220,109.32
542	YOUTH SERVICES					
	1315	Wages and Salaries	26,000.00	26,452.00	40,472.49	
	1198	Expenses	6,000.00	6,000.00	6,000.00	
	TOTAL 542-YOUTH SERVICES		32,000.00	32,452.00	46,472.49	46,472.49
543	VETERANS SERVICES					
	0060	Veterans Agent Salary	4,900.00	0.00	0.00	
	0061	Veterans Agent Expenses(Reg Assess)	1,500.00	21,939.00	21,939.00	
	0125	Veterans Service Benefits	4,000.00	4,000.00	34,321.00	
	TOTAL 543-VETERANS SERVICES		10,400.00	25,939.00	56,260.00	56,260.00
TOTAL HEALTH & HUMAN SERVICES			340,078.00	354,650.00	425,370.86	425,370.86

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
CULTURE & RECREATION						
610	LIBRARY					
	0058	Wages and Salaries	306,500.00	311,860.00	322,992.77	
	0059	Expenses	35,102.00	31,562.00	31,562.00	
	0880	Capital items	0.00	0.00	0.00	
	TOTAL 610-LIBRARY		341,602.00	343,422.00	354,554.77	354,554.77
691	HISTORIC COMMISSION					
	0022	Historic Commission Expense	1,000.00	1,000.00	1,000.00	
	TOTAL 691-HISTORIC COMMISSION		1,000.00	1,000.00	1,000.00	1,000.00
692	CELEBRATIONS					
	0011	Memorial Day	2,000.00	2,000.00	2,000.00	
	TOTAL 692-CELEBRATIONS		2,000.00	2,000.00	2,000.00	2,000.00
693	HISTORIC DISTRICT COMMISSION					
	1316	Historic Distric Commission Expenses	550.00	550.00	550.00	
	TOTAL 693-HISTORIC DISTRICT COMMISSION		550.00	550.00	550.00	550.00
NEW	300TH ANNIVERSARY					
	NEW	300TH ANNIVERSARY	0.00	0.00	15,000.00	
	TOTAL	NEW-300TH ANNIVERSARY	0.00	0.00	15,000.00	15,000.00
TOTAL CULTURE & RECREATION			345,152.00	346,972.00	373,104.77	373,104.77

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
DEBT SERVICE						
710	DEBT AND INTEREST					
	0071	Retirement of Debt	4,391,114.56	4,136,592.00	4,530,492.00	
	0072	Long Term Interest	1,611,089.19	1,031,495.00	959,119.00	
	0159	Short Term Interest	10,000.00	15,000.00	21,558.00	
	TOTAL 710-DEBT SERVICE		6,012,203.75	5,183,087.00	5,511,169.00	5,511,169.00
TOTAL DEBT SERVICE			6,012,203.75	5,183,087.00	5,511,169.00	5,511,169.00

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
EMPLOYEE BENEFITS, GENERAL INSURANCE & MISCELLANEOUS						
910	EMPLOYEE BENEFITS, INSURANCE & MISCELLANEOUS					
	0094	Unemployment	115,000.00	145,000.00	145,000.00	145,000.00
	0070	FICA-Town Share	530,000.00	530,000.00	530,000.00	530,000.00
	0069	Life Insurance Premiums	10,000.00	3,000.00	3,000.00	3,000.00
	0068	Health Insurance Premium	5,813,293.00	5,963,293.00	5,963,293.00	5,963,293.00
	0185	Middlesex County Assessment	1,503,345.00	1,558,154.00	1,705,613.00	1,705,613.00
	0521	Drug and Alcohol Testing	1,000.00	3,000.00	3,000.00	3,000.00
	0067	Blanket Insurance Premiums	400,000.00	400,000.00	408,000.00	408,000.00
TOTAL EMPLOYEE BENEFITS, GENERAL INSURANCE & MISC			8,372,638.00	8,602,447.00	8,757,906.00	8,757,906.00
TOTAL GENERAL FUND			58,222,952.12	59,768,567.00	61,978,288.16	61,978,288.16

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
COMMUNITY PRESERVATION FUND						
860	CPA ADMINISTRATIVE EXPENSES					
		Wages and Salaries	0.00	10,000.00	10,000.00	
		Expenses	0.00	30,000.00	30,000.00	
	TOTAL CPA ADMINISTRATIVE EXPENSES		0.00	40,000.00	40,000.00	40,000.00
715	CPA-DEBT SERVICE					
		Retirement of Debt		114,800.00	237,000.00	
		Long Term Interest		8,020.00	49,910.00	
	TOTAL CPA DEBT		0.00	122,820.00	286,910.00	286,910.00
TOTAL COMMUNITY PRESERVATION FUND			0.00	162,820.00	326,910.00	326,910.00

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
SEWER ENTERPRISE FUND						
440	SEWER OPERATING BUDGET					
	0444	Wages and Salaries	137,802.00	142,724.00	144,823.00	
	0775	Expenses	666,550.00	1,047,550.00	1,044,550.00	
	0882	Capital Items	0.00	0.00	0.00	
		Transfer to General Fund-Direct/Indirect Costs	233,868.49	0.00	0.00	
	TOTAL SEWER OPERATING BUDGET		1,038,220.49	1,190,274.00	1,189,373.00	1,189,373.00
440	SEWER DEBT					
	0399	Interest on Short Term Debt	7,000.00	17,000.00	-	
	0358	Interest on Long Term Debt	298,780.32	470,833.00	416,573.00	
	0346	Sewer Maturing Principal	881,483.18	1,033,815.00	1,314,143.00	
	0346	Repayment to General Fund	0.00	0.00	-	
	0487	Administrative Costs	7,200.00	8,000.00	8,000.00	
	TOTAL SEWER DEBT		1,194,463.50	1,529,648.00	1,738,716.00	1,738,716.00
SUB-TOTAL SEWER ENTERPRISE FUND			2,232,683.99	2,719,922.00	2,928,089.00	2,928,089.00
		Indirect costs appropriated in the General Fund and allocated to the Sewer Enterprise Fund		239,117.00	250,450.51	250,450.51
TOTAL SEWER ENTERPRISE FUND			2,232,683.99	2,959,039.00	3,178,539.51	3,178,539.51

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
WATER ENTERPRISE FUND						
450	WATER OPERATING BUDGET					
	0817	Wages and Salaries	293,392.00	302,259.00	303,865.00	
	0822	Expenses	577,547.48	577,500.00	623,500.00	
	0820	Water Meters	0.00	0.00	0.00	
	0883	Capital Items	0.00	0.00	0.00	
		Transfer to General Fund-Direct/Indirect Costs	299,499.70	0.00	0.00	
	TOTAL 450- WATER OPERATING BUDGET		1,170,439.18	879,759.00	927,365.00	927,365.00
450	WATER DEBT					
	0780	Interest on Short Term Debt	10,000.00	10,000.00	-	
	0779	Interest on Long Term Debt	125,327.22	114,679.00	117,949.00	
	0778	Water Maturing Principal	295,303.46	288,511.00	454,533.00	
	1077	Administrative Costs	1,600.00	1,600.00	1,600.00	
	0728	Ashland Obligation	72,000.00	72,000.00	70,000.00	
	TOTAL 450-WATER DEBT		504,230.68	486,790.00	644,082.00	644,082.00
SUB-TOTAL WATER ENTERPRISE FUND			1,674,669.86	1,366,549.00	1,571,447.00	1,571,447.00
		Indirect costs appropriated in the General Fund and				
		allocated to the Water Enterprise Fund		310,679.00	314,415.00	314,415.00
TOTAL WATER ENTERPRISE FUND			1,674,669.86	1,677,228.00	1,885,862.00	1,885,862.00

			APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
PARKS & RECREATION ENTERPRISE FUND						
630	PARKS & RECREATION OPERATING BUDGET					
	0113	Wages and Salaries	91,355.00	95,603.00	179,210.21	
	0114	Expenses	391,313.00	326,539.00	355,800.00	
		Transfer to General Fund-Direct/Indirect Costs	30,936.00	0.00	0.00	
	TOTAL 630-PARKS & RECREATION		513,604.00	422,142.00	535,010.21	535,010.21
630	PARKS & RECREATION DEBT SERVICE					
		Interest on Short Term Debt	0.00	0.00	0.00	
		Interest on Long Term Debt	0.00	0.00	9,760.00	
		Parks & Recreation Maturing Principal	0.00	0.00	37,000.00	
	TOTAL 630-PARKS & RECREATION DEBT		0.00	0.00	46,760.00	46,760.00
SUB-TOTAL PARKS & RECREATION ENTERPRISE FUND			513,604.00	422,142.00	581,770.21	581,770.21
		Indirect costs appropriated in the General Fund and				
		allocated to the Parks & Recreation Enterprise Fund		27,620.00	27,620.00	27,620.00
TOTAL PARKS & /RECREATION ENTERPRISE FUND			513,604.00	449,762.00	609,390.21	609,390.21

	APPROPRIATION FISCAL 2012	APPROPRIATION FISCAL 2013	TOWN MANAGER FISCAL 2014	A/C RECOMMENDED FISCAL 2014
APPROPRIATION SUMMARY				
GENERAL GOVERNMENT	2,052,007.33	2,472,746.00	2,594,520.49	2,594,520.49
PUBLIC SAFETY	4,107,180.84	4,293,330.00	4,404,818.88	4,404,818.88
EDUCATION-HOPKINTON PUBLIC SCHOOLS	32,957,721.00	34,085,238.00	35,585,384.00	35,585,384.00
EDUCATION-REGIONAL TECH VOCH SCHOOL	501,253.00	514,510.00	527,192.00	527,192.00
PUBLIC WORKS	3,534,718.20	3,915,587.00	3,798,822.16	3,798,822.16
HEALTH AND HUMAN SERVICES	340,078.00	354,650.00	425,370.86	425,370.86
CULTURE & RECREATION	345,152.00	346,972.00	373,104.77	373,104.77
DEBT SERVICE	6,012,203.75	5,183,087.00	5,511,169.00	5,511,169.00
EMPLOYEE BENEFITS, INSURANCE & MISCELLANEOUS	8,372,638.00	8,602,447.00	8,757,906.00	8,757,906.00
COMMUNITY PRESERVATION FUND	0.00	162,820.00	326,910.00	326,910.00
SEWER ENTERPRISE FUND	2,232,683.99	2,719,922.00	2,928,089.00	2,928,089.00
WATER ENTERPRISE FUND	1,674,669.86	1,366,549.00	1,571,447.00	1,571,447.00
PARKS & RECREATION ENTERPRISE FUND	513,604.00	422,142.00	581,770.21	581,770.21
TOTAL OPERATING BUDGET	62,643,909.97	64,440,000.00	67,386,504.37	67,386,504.37

TOWN OF HOPKINTON								
FINANCIAL MODEL								
	FINAL	FINAL	FINAL	RECOMMENDED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	FISCAL 2011	FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2015	FISCAL 2016	FISCAL 2017	FISCAL 2018
OPERATING BUDGET SUMMARY:								
GENERAL GOVERNMENT	2,002,275.69	2,052,007.33	2,472,746.00	2,594,520.49	2,646,410.90	2,699,339.12	2,753,325.90	2,808,392.42
PUBLIC SAFETY	4,068,276.81	4,107,180.84	4,293,330.00	4,404,818.88	4,492,915.26	4,582,773.56	4,674,429.03	4,767,917.61
EDUCATION-HOPKINTON PUBLIC SCHOOLS	32,317,998.00	32,957,721.00	34,085,238.00	35,585,384.00	37,008,799.36	38,489,151.33	40,028,717.39	41,629,866.08
EDUCATION-REGIONAL TECH VOCH SCHOOL	446,820.00	501,253.00	514,510.00	527,192.00	543,007.76	551,152.88	559,420.17	567,811.47
PUBLIC WORKS	3,292,662.68	3,534,718.20	3,915,587.00	3,798,822.16	3,874,798.60	3,952,294.58	4,031,340.47	4,111,967.28
HEALTH AND HUMAN SERVICES	339,661.20	340,078.00	354,650.00	425,370.86	433,878.28	442,555.84	451,406.96	460,435.10
CULTURE AND RECREATION	349,385.55	345,152.00	346,972.00	373,104.77	380,566.87	388,178.20	395,941.77	403,860.60
DEBT SERVICE CURRENT (Excludes CPFd/Enterprise Debt)	6,233,411.00	6,012,203.75	5,183,087.00	5,511,169.00	5,027,677.00	4,088,880.00	3,750,845.00	3,441,427.00
DEBT SERVICE (Prior Year - BAN Paydowns)				249,334.00				
DEBT SERVICE AUTHORIZED/NOT ISSUED					154,000.00	149,600.00	145,200.00	140,800.00
DEBT SERVICE PROJECTED (Estimated for Capital)					553,275.00	553,275.00	553,275.00	553,275.00
EMPLOYEE BENEFITS, INSURANCE & MISCELLANEOUS	8,090,186.00	8,372,638.00	8,602,447.00	8,757,906.00	9,249,300.00	9,526,779.00	9,812,582.37	10,106,959.84
COMMUNITY PRESERVATION FUND	-	-	162,820.00	326,910.00	326,910.00	326,910.00	326,910.00	326,910.00
SEWER ENTERPRISE FUND (Includes Capital Equipment)	2,541,051.96	2,232,683.99	2,719,922.00	2,928,089.00	2,986,650.78	3,046,383.80	3,107,311.47	3,169,457.70
WATER ENTERPRISE FUND	1,673,456.28	1,674,669.86	1,366,549.00	1,571,447.00	1,602,875.94	1,634,933.46	1,667,632.13	1,700,984.77
PARKS & RECREATION ENTERPRISE FUND	46,346.00	513,604.00	422,142.00	581,770.21	593,405.61	605,273.73	617,379.20	629,726.79
Total Operating Budget	61,401,531.17	62,643,909.97	64,440,000.00	67,635,838.37	69,874,471.36	71,037,480.49	72,875,716.86	74,819,791.66
Capital Plan	2,426,191.70	670,071.00	703,520.00	-	800,000.00	800,000.00	800,000.00	800,000.00
Community Preservation Projects/Reservations		1,284,800.00	1,439,600.00	1,632,454.00	1,284,800.00	1,284,800.00	1,284,800.00	1,284,800.00
Miscellaneous Articles			721,750.00	714,600.00	200,000.00	200,000.00	200,000.00	200,000.00
Enterprise Articles from Free Cash			253,000.00	67,000.00	253,000.00	253,000.00	253,000.00	253,000.00
OTHER AMOUNTS TO BE RAISED:								
Amounts Certified Tax Title Purposes	19,051.00	19,051.00	18,989.50	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Unprovided Debt & Interest Charges								
Allow Abate & Exemp Deficits-Pr Yr								
Cherry Sheet Offsets-Res Dir Exp	24,662.00	26,694.00	26,953.00	25,023.00	26,700.00	26,700.00	26,700.00	26,700.00
Revenue Deficit-Prior Year								
Authorized deferral of teachers' pay								
Snow & Ice Deficit-Prior Year	382,777.14	584,000.00	193,128.82	-	500,000.00	500,000.00	500,000.00	500,000.00
Severe Storm Deficit - Prior Year (Irene FY12; Sandy FY13)			89,725.38	41,755.00				
Other (Utilities interest)				56,961.96				
Total Other Amounts to be Raised	426,490.14	629,745.00	328,796.70	143,739.96	546,700.00	546,700.00	546,700.00	546,700.00
State & County Charges(incl Tuition Assessments)	620,824.00	638,458.00	579,865.00	547,976.00	640,000.00	640,000.00	640,000.00	640,000.00
Allowance Abatements & Exemptions (Overlay)	404,011.67	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
TOTAL AMOUNT TO BE RAISED	65,279,048.68	66,316,983.97	68,916,531.70	71,191,608.33	74,048,971.36	75,211,980.49	77,050,216.86	78,994,291.66

TOWN OF HOPKINTON								
FINANCIAL MODEL								
	FINAL	FINAL	FINAL	RECOMMENDED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	FISCAL 2011	FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2015	FISCAL 2016	FISCAL 2017	FISCAL 2018
TOTAL AMOUNT TO BE RAISED	65,279,048.68	66,316,983.97	68,916,531.70	71,191,608.33	74,048,971.36	75,211,980.49	77,050,216.86	78,994,291.66
LESS REVENUE/AVAILABLE FUNDS:								
Tax Revenue	See Below	See Below	See Below	See below	See below	See below	See below	See below
Local Revenue	3,175,000.00	3,728,450.84	2,823,559.49	3,107,092.00	3,107,092.00	3,107,092.00	3,107,092.00	3,107,092.00
State Aid	6,636,936.00	6,524,946.00	6,784,204.00	6,784,204.00	6,784,204.00	6,784,204.00	6,784,204.00	6,784,204.00
MSBA School Construction Reimbursement	2,285,903.00	2,285,903.00	2,077,694.00	*1,487,086.00*	*1,487,086.00*	*1,487,086.00*	*1,487,086.00*	*1,487,086.00*
Free Cash-Appropriations from	595,592.00	369,176.00	1,321,520.00	962,934.00	1,200,000.00	600,000.00	600,000.00	600,000.00
Free Cash-Offset Tax Rate								
Community Preservation Fds Debt/Projects/Reservations	Incl below	1,614,900.00	1,602,420.00	1,959,364.00	1,611,710.00	1,611,710.00	1,611,710.00	1,611,710.00
Available Funds	3,144,741.88	913,655.55	429,196.27	362,793.47	192,034.87	183,363.22	179,210.91	176,094.89
Enterprise Revenue/Enterprise Free Cash	3,820,150.00	3,845,995.85	5,209,667.00	5,620,791.72	6,028,417.84	6,132,076.49	6,237,808.31	6,345,654.77
TOTAL REVENUE/AVAILABLE FDS	19,658,322.88	19,283,027.24	20,248,260.76	20,284,265.19	20,410,544.71	19,905,531.71	20,007,111.22	20,111,841.66
VARIANCE/TAX LEVY	(45,620,725.80)	(47,033,956.73)	(48,668,270.94)	(50,907,343.14)	(53,638,426.64)	(55,306,448.78)	(57,043,105.63)	(58,882,450.01)

ANNUAL TOWN MEETING ARTICLES											
FUNDING SOURCES WORKSHEET											
									Raise & Approp	Recommendation	
ART.#		Total Appropriations	Raise & Appropropriate	Free Cash	Enterprise	Community Preservation	Transfers	Other Available Funds	Capital Outlay Exclusion	CIC	Approp Comm
2	FY 2013 Supplemental Appropriations	749,334.00		749,334.00						*	YES
3	FY 2013 Budget Transfers	-								*	*
4	Unpaid Bills Previous Fiscal Years	2,600.00		2,600.00						*	YES
5	Property Tax Exemptions	-									YES
7	Operating Budget	67,386,504.37	61,143,009.18		5,553,791.72	326,910.00		362,793.47		*	YES
8	Revolving Funds	-								*	YES
9	Chapter 90	973,663.00						973,663.00		YES	YES
10	Opposition to Casino Siting	100,000.00		100,000.00						*	YES
11	Capital Stabilization Fund	50,000.00		50,000.00						*	YES
12	General Stabilization Fund	-		-						*	YES
13	Other Post Employment Benefits Trust Fund(OPEB)	50,000.00		50,000.00						*	YES
14	Transportation Contract	-								*	*
15	Pay As You Go Capital Expenses	-								*	*
27	Water/Sewer Manager's Truck	45,000.00			45,000.00					YES	YES
28	DPW Director's Vehicle	33,000.00		11,000.00	22,000.00					YES	YES
40	Community Preservation Recommendations	1,632,454.00				1,632,454.00				YES	YES
60	Acquisition Property-W. Main Street	1,000.00	1,000.00							YES	YES
TOTAL APPROPRIATIONS		71,023,555.37	61,144,009.18	962,934.00	5,620,791.72	1,959,364.00	-	1,336,456.47	-		
*	No Recommendation Required										

ANNUAL TOWN MEETING ARTICLES								
FUNDING SOURCES WORKSHEET-BORROWING								
Art. #		Total	General Fund	Enterprise Funds	Community Preservation	Debt Exclusion	Recommendation	
							CIC	Approp Comm
16	Integrated Financial Management System	300,000.00	300,000.00				YES	YES
17	Elementary School Feasibility Study	600,000.00	600,000.00				YES	YES
18	Joint Information Technology	80,000.00	80,000.00				YES	YES
19	Emergency Generator - Hopkins School	205,000.00	205,000.00				YES	YES
20	Middle School Auditorium Upgrades	32,000.00	32,000.00				YES	*TNA
21	Loop Road Repair	96,000.00	96,000.00				YES	YES
22	Building & Grounds Equipment - Tractor/Mower	80,000.00	80,000.00				YES	YES
23	Police Station Upgrade/Repair MEP & Interior Systems	50,000.00	50,000.00				YES	YES
24	Police Vehicles	78,000.00	78,000.00				YES	YES
25	ADAOC Phase VII	150,000.00	150,000.00				YES	YES
26	Lake Shore Drive Culvert	300,000.00	300,000.00				YES	YES
29	DPW Dump Truck	190,000.00	190,000.00				YES	YES
30	DPW Trackless Municipal Tractor	160,000.00	160,000.00				YES	YES
31	DPW Street Sweeper	175,000.00	175,000.00				YES	YES
32	Grove Street Water Tank Inspection and Mixer	125,000.00		125,000.00			YES	YES
33	Flanders Road Sewer Main Replacement	450,000.00		450,000.00			YES	YES
34	North Mill Street Slope Stabilization	65,000.00	65,000.00				YES	YES
35	Main Street Water Main Replacement	240,000.00		240,000.00			YES	YES
36	DPW Facility Design	250,000.00	250,000.00				YES	YES
37	DPW Garage Standby Generator	36,000.00	36,000.00				YES	YES
38	Town Hall Upgrade/Repair MEP & Interior Systems	176,000.00	176,000.00				YES	YES
39	Town Hall Phase II Envelope Repairs	100,000.00	100,000.00				YES	YES
62	Municipal Parking Lot	-					YES	*TNA
	TOTAL BORROWING	3,938,000.00	3,123,000.00	815,000.00	-	-		
*TNA	Take no action							

TOWN OF HOPKINTON							
TAX LEVY WORKSHEET							
	FINAL	**FINAL**	**FISCAL 2014**	**FISCAL 2015**	**FISCAL 2016**	**FISCAL 2017**	**FISCAL 2018**
	FISCAL 2012	**FY2013**	**PROJ**	**PROJ**	**PROJ**	**PROJ**	**PROJ**
MAXIMUM ALLOWABLE TAX LEVY CALCULATION:							
Base	**43,527,577**	**45,309,403**	**47,401,641**	**49,686,682**	**52,028,849**	**54,279,571**	**56,536,560**
Maximum allowable tax levy increase (2 1/2%)	**1,088,189**	**1,132,735**	**1,185,041**	**1,242,167**	**1,300,721**	**1,356,989**	**1,413,414**
New Growth	**693,637**	**959,503**	**1,100,000**	**1,100,000**	**950,000**	**900,000**	**900,000**
Overrides							
Capital Outlay Exclusions		**50,000**					
Debt Exclusions Current	**2,840,368**	**2,487,560**	**3,251,028**	**2,588,566**	**1,968,162**	**1,804,746**	**1,528,422**
Debt Exclusions Authorized/Unissued				**154,000**	**149,600**	**145,200**	**140,800**
MAXIMUM ALLOWABLE TAX LEVY	**48,149,771**	**49,939,201**	**52,937,710**	**54,771,415**	**56,397,333**	**58,486,506**	**60,519,196**
ACTUAL LEVY	**47,033,957**	**48,668,271**	**50,907,343**	**53,638,427**	**55,306,449**	**57,043,106**	**58,882,450**
EXCESS LEVY CAPACITY	**1,115,814**	**1,270,930**	**2,030,367**	**1,132,989**	**1,090,884**	**1,443,400**	**1,636,746**
Tax Levy % Increase	**3.10%**	**3.47%**	**4.60%**	**5.36%**	**3.11%**	**3.14%**	**3.22%**
Tax Levy(net of new growth)	**46,340,320**	**47,708,768**	**49,807,343**	**52,538,427**	**54,356,449**	**56,143,106**	**57,982,450**
Tax Impact (net of new growth)	**1.58%**	**1.43%**	**2.34%**	**3.20%**	**1.34%**	**1.51%**	**1.65%**

RESERVE FUND TRANSFERS	
FISCAL 2013	
Appropriation ATM 05/07/2012	125,000.00
Veterans Benefits	(30,321.00)
Sustainable Green Committee	(25,000.00)
Fire Department	(2,500.00)
Assessors	(35,000.00)
Cemetery Commission	(1,500.00)
Balance as of 5/6/13	30,679.00