

Town of Hopkinton

FY2019 Budget Plan Changes

Surplus/(Shortfall)	\$ (2,643,089)	per Budget Plan v12
Operating Budget Reductions	391,751	various - see listing
Debt Exclusions	2,365,000	new Debt issued Nov 2017
State Aid/Charges (net)	435,476	Governor's proposed budget
Other Available Funds	27,478	unused balances - Capital
Surplus/(Shortfall), 02/08/2018	<u>576,616</u>	per Budget Plan v14

TOWN OF HOPKINTON Tax Increase Summary

	<u>FY2018</u>	<u>Increase vs FY2017</u>	<u>FY2019</u>	<u>Increase vs FY2018</u>
Prior Year Unused Levy	2,098,791	3.62%	2,110,574	3.35%
Statutory 2 1/2%	1,447,926	2.50%	1,516,361	2.50%
New Growth	2,789,465	4.82%	2,075,000	3.42%
Override/(Underride)	(1,500,000)	-2.59%	-	0.00%
Debt Exclusions	2,004,042	3.46%	1,992,356	3.17%
Unused Tax Levy	(2,110,574)	-3.64%	(576,617)	-0.95%
Change in Tax Levy	4,729,650	8.17%	7,117,674	11.31%
Change in Levy Limit	2,737,579	4.73%	3,591,361	5.92%

Assuming no change in property values:

	<u>Avg Value</u>	<u>RE Tax</u>	<u>Avg Value</u>	<u>RE Tax</u>
Single Family	571,490	9,658	571,490	10,343
Base				9,403
Debt Excl				940
				<u>10,343</u>
Increase -->				685 7.10%

Schedule DE-1
 Debt Exclusion - Fiscal Year 2019

(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2018 Net Excluded Debt Service	(F) FY 2018 Gross Debt Service Expended	(G) FY 2019 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2019 Net Excluded Debt Service
05/17/2005	Middle School Repairs	07/15/2008	P	127,570	127,819	115,530	222	115,308
05/05/2015	Hopkins & High School Roofs	05/25/2016	P	88,343	95,700	92,700	6,739	85,961
05/06/2015	Land Fruit Street	05/25/2016	P	199,053	215,388	208,637	14,963	193,674
06/17/1996	Hopkins School Refund	08/01/2008	P	94,400	94,400	66,300	0	66,300
05/27/2007	ADA	07/15/2008	P	20,944	20,944	18,530	0	18,530
05/15/2006	Fire Station Repair	08/09/2006	P	28,400	28,400	25,380	0	25,380
05/17/2004	Center School Roof	08/09/2006	P	39,975	39,975	36,430	0	36,430
05/15/2006	Middle School Repair	08/09/2006	P	19,325	19,325	12,690	0	12,690
05/20/2002	Senior Center	08/09/2006	P	294,345	294,808	263,450	401	263,049
05/18/1998	High School Refund	11/01/2000	P	306,802	1,793,888	1,705,800	1,487,086	218,714
05/17/2004	Elmwood School Modularity	08/09/2006	P	19,988	19,988	18,190	0	18,190
10/21/2002	Fruit Street Refunding	04/15/2003	P	237,388	248,050	241,450	8,153	233,297
05/21/2007	Middle School Repair	07/15/2010	P	16,775	16,775	11,200	0	11,200
05/07/2012	High School Track	03/01/2013	P	55,798	56,650	0	0	0
05/08/2012	Traffic Signal	03/01/2013	P	58,807	61,620	56,000	2,215	53,785
05/01/2011	Fire Tender Truck	05/15/2014	P	75,833	76,650	75,190	490	74,700
11/26/2013	Elmwood School Roof	05/15/2014	P	112,882	114,738	112,738	1,604	111,134
05/20/2002	Police Station Refunding	05/15/2014	P	302,981	307,450	297,000	3,718	293,282
05/20/2002	Senior Refund	05/15/2014	P	5,364	5,550	5,450	152	5,298
05/06/2015	Land 147 Hayden Rowe	05/25/2016	P	118,160	128,000	124,000	9,020	114,980
05/06/2015	Land Claffin	05/25/2016	P	21,467	23,306	22,556	1,673	20,883
10/26/2015	Center Elementary School	05/25/2016	P	155,974	168,919	163,669	11,881	151,788
05/05/2015	DPW Headquarters	05/25/2016	P	80,592	87,238	84,488	6,080	78,408
05/06/2015	Land 135 Hayden Rowe	05/25/2016	P	140,816	152,531	147,781	10,748	137,033
05/21/2007	Center School Boiler	07/15/2008	P	27,306	27,306	24,640	0	24,640
10/26/2015	Center School	05/25/2017	P	596,090	615,112	571,831	16,637	555,194
05/05/2015	DPW Headquarters	05/25/2017	P	666,645	687,954	639,375	18,641	620,734
05/05/2014	Library Building	05/25/2017	P	462,760	477,521	443,956	12,909	431,047

NOTE : The information is preliminary and is subject to change.

Schedule DE-1
 Debt Exclusion - Fiscal Year 2019

(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2018 Net Excluded Debt Service	(F) FY 2018 Gross Debt Service Expended	(G) FY 2019 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2019 Net Excluded Debt Service
05/18/2015	DPW Headquarters	11/15/2017	P	0	0	407,869	0	407,869
05/15/2017	Hayden Rowe Traffic Improvements	11/15/2017	P	0	0	131,906	0	131,906
05/15/2017	Fire Station Roof	11/15/2017	P	0	0	59,578	0	59,578
11/09/2015	Center Elementary School	11/15/2017	P	0	0	1,796,156	0	1,796,156
Total:								6,367,138

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

Signatures

No signatures to display.

NOTE: The information is preliminary and is subject to change.

Town of Hopkinton Property Tax Levy

Fiscal Year	Prior Year Levy Limit	Add: 2.5%	New Growth	Override/ (Underride)	Levy Limit	Debt Exclusions	Capital Exclusions	Maximum Allowable Levy	Actual Tax Levy	Unused Levy Capacity
2009	38,330,801	958,270	1,035,860	-	40,324,931	3,112,022	-	43,436,953	43,408,499	28,454
2010	40,324,931	1,008,123	601,835	-	41,934,889	3,113,608	-	45,048,497	44,362,746	685,751
2011	41,934,889	1,048,372	544,315	-	43,527,576	2,995,189	-	46,522,765	45,620,726	902,039
2012	43,527,576	1,088,189	693,637	-	45,309,402	2,840,368	-	48,149,770	47,033,957	1,115,813
2013	45,309,402	1,132,735	959,503	-	47,401,640	2,487,560	50,000	49,939,200	48,667,653	1,271,547
2014	47,401,640	1,185,041	1,256,652	-	49,843,333	3,216,161	-	53,059,494	50,889,007	2,170,487
2015	49,843,333	1,246,083	1,749,540	(1,250,000)	51,588,956	2,853,533	-	54,442,489	53,921,278	521,211
2016	51,588,956	1,289,724	1,542,143	-	54,420,823	2,362,561	-	56,783,384	55,343,648	1,439,736
2017	54,420,823	1,360,521	2,135,510	-	57,916,854	2,370,741	-	60,287,595	58,188,992	2,098,603
2018	57,917,042	1,447,926	2,789,465	(1,500,000)	60,654,433	4,374,783	-	65,029,216	62,918,642	2,110,574
2019	60,654,433	1,516,361	2,075,000 (estimate)	-	64,245,794	6,367,139 (need to verify)	-	70,612,933	70,036,316 7,117,674 11.31%	576,617

FINANCIAL MODEL OPERATING BUDGET SUMMARY	FINAL FY2017	FINAL FY2018	REQUESTS FY2019
Fund 1000: General Fund			
General Government	3,592,778.79	4,013,401.60	4,229,291.14
Public Safety	5,143,414.80	5,424,124.39	5,822,228.58
Hopkinton Public Schools	39,143,441.00	42,591,311.00	45,518,812.00
Regional Technical Vocational School	386,087.00	484,838.00	484,838.00
Public Works	4,109,385.74	4,932,091.25	5,227,059.87
Health & Human Services	604,711.18	753,709.27	806,948.02
Culture & Recreation	384,103.93	466,981.21	548,223.25
Debt Service	4,554,531.06	7,738,440.42	9,476,703.98
Employee Benefits & Insurance	9,052,451.65	10,298,059.00	11,230,262.40
Fund 2400: Community Preservation	299,540.00	251,963.75	288,231.25
Fund 6000: Sewer Enterprise	2,810,781.87	2,647,656.36	2,931,183.33
Fund 6100: Water Enterprise	1,681,931.06	1,855,447.53	2,039,291.98
Fund 6200: Parks & Recreation Enterprise	625,728.92	644,305.00	786,233.00
Total	72,388,887.00	82,102,328.78	89,389,306.80
OTHER AMOUNTS TO BE RAISED			
Fund 1000: General Fund			
Pay-as-you-go Capital	826,849.00	759,394.00	1,113,012.20
Miscellaneous Articles	510,672.00	151,000.00	-
Snow & Ice Deficit from Appropriation	854,565.00	-	-
Snow & Ice Deficit to be Raised	-	200,000.00	400,000.00
State & County Charges	610,015.00	480,135.00	484,660.00
Cherry Sheet Offsets	15,618.00	15,644.00	16,292.00
Allowance for Abatements & Exemptions	498,158.00	402,586.00	500,000.00
Amounts Certified for Tax Title	45,651.00	50,000.00	50,000.00
Other Amounts to be Raised/Adj FY2017 to recap	4,209,403.86	300,000.00	-
Fund 2400: Community Preservation			
Community Preservation Projects	663,536.00	362,500.00	947,800.00
Community Preservation Reservations	256,536.00	1,097,645.00	1,150,732.00
Fund 6000: Sewer Enterprise			
Pay-as-you-go Capital	140,000.00	-	253,400.00
Miscellaneous Articles adj fy18 to balance to recap	-	1,380,519.00	-
Fund 6100: Water Enterprise			
Pay-as-you-go Capital	-	-	233,400.00
Fund 6200: Parks & Recreation Enterprise			
Fund : Transfer to General Stabilization	300,000.00	300,000.00	-
Fund : Transfer to Capital Stabilization	-	-	-
Fund : Transfer to OPEB Trust	411,118.00	612,647.00	-
Total	9,342,121.86	6,112,070.00	5,149,296.20
TOTAL AMOUNT TO BE RAISED	81,731,008.86	88,214,398.78	94,538,603.00
LESS ESTIMATED RECEIPTS & AVAILABLE FUNDS			
Fund 1000: General Fund			
Local Revenue	3,588,550.00	4,524,675.00	4,524,675.00
State Aid	7,072,311.00	7,426,807.00	7,892,761.00
MSBA Construction Reimbursement	1,487,086.00	1,487,086.00	1,487,086.00
Appropriations from Free Cash	2,902,313.00	2,786,958.12	1,113,012.20
Other Available Funds	217,223.00	1,706,626.32	380,884.00
Fund 2400: Community Preservation	2,575,228.00	1,712,108.75	2,386,763.25
Fund 6000: Sewer Enterprise			
Enterprise Revenue	3,110,803.00	2,644,310.00	3,201,546.33
Appropriations from Free Cash	-	267,862.00	253,400.00
Fund 6100: Water Enterprise			
Enterprise Revenue	2,155,607.00	2,149,909.00	2,394,625.98
Appropriations from Free Cash	-	50,523.00	233,400.00
Fund 6200: Parks & Recreation Enterprise			
Enterprise Revenue	662,386.00	682,562.00	823,602.00
General Fund Subsidy	(229,490.00)	(143,670.00)	(196,694.00)
TOTAL RECEIPTS & AVAILABLE FUNDS	23,542,017.00	25,295,757.19	24,495,061.76
TAX LEVY	58,188,991.86	62,918,641.59	70,043,541.24
Balanced to Recap	58,188,991.86	62,918,641.59	-
VARIANCE	-	-	-
LEVY LIMIT	60,287,595.00	65,029,216.00	70,612,932.36
VARIANCE - LEVY LIMIT	2,098,603.14	2,110,574.41	569,391.12

		Appropriation FY2017	Appropriation FY2018	Requests FY2019	\$ Change FY18-FY19	% Change FY18-FY19	Budget Reductions	Reduction Description
FUND 1000: GENERAL FUND								
General Government								
122	Board of Selectmen							
	Expenses	2,000.00	2,000.00	2,000.00	-	0.00%		
	Total	2,000.00	2,000.00	2,000.00	-	0.00%		
123	Town Manager							
	Personal Services	292,917.28	312,001.00	318,241.02	6,240.02	2.00%		
	Expenses	15,400.00	22,000.00	22,440.00	440.00	2.00%		
	Total	308,317.28	334,001.00	340,681.02	6,680.02	2.00%		
131	Appropriation Committee							
	Expenses	500.00	500.00	500.00	-	0.00%		
	Reserve Fund	125,000.00	125,000.00	125,000.00	-	0.00%		
	Total	125,500.00	125,500.00	125,500.00	-	0.00%		
133	Finance Director / Town Accountant							
	Personal Services	258,295.14	286,550.71	341,299.33	54,748.62	19.11%	5,000.00	Procurement from Treasurer
	Expenses	32,300.00	26,300.00	26,300.00	-	0.00%		
	Total	290,595.14	312,850.71	362,599.33	49,748.62	15.90%		
141	Assessors							
	Personal Services	187,480.48	192,836.00	219,130.00	26,294.00	13.64%		
	Expenses	8,304.00	12,300.00	13,700.00	1,400.00	11.38%		
	Appraisal Services	8,300.00	52,000.00	89,400.00	37,400.00	71.92%		
	Total	204,084.48	257,136.00	322,230.00	65,094.00	25.32%		
145	Treasurer/Collector							
	Personal Services	283,431.80	275,294.00	273,281.00	(2,013.00)	-0.73%		
	Expenses	82,480.00	85,500.00	85,500.00	-	0.00%		
	Total	365,911.80	360,794.00	358,781.00	(2,013.00)	-0.56%		
151	Legal							
	Legal Counsel	181,521.00	205,500.00	205,500.00	-	0.00%		
	Total	181,521.00	205,500.00	205,500.00	-	0.00%		
152	Human Resources							
	Personal Services	155,988.13	181,724.92	181,646.81	(78.11)	-0.04%	5,000.00	Training
	Compensation Reserve	305,000.00	305,000.00	305,000.00	-	0.00%		
	Expenses	52,600.00	91,721.75	125,635.75	33,914.00	36.97%		
	Total	513,588.13	578,446.67	607,282.56	28,835.89	4.99%		
155	Information Technology							
	Personal Services	172,683.34	196,870.49	271,691.29	74,820.80	38.01%		
	Expenses	421,898.80	496,829.84	496,325.00	(504.84)	-0.10%	31,500.00	Expenses
	Total	594,582.14	693,700.33	736,516.29	42,815.96	6.17%		
161	Town Clerk							
	Personal Services	114,531.04	137,629.96	141,339.56	3,709.60	2.70%	14,999.00	Clerical support
	Expenses	11,339.66	13,937.94	8,284.00	(5,653.94)	-40.57%		
	Total	125,870.70	151,567.90	134,624.56	(16,943.34)	-11.18%		
162	Election & Registration							
	Personal Services	8,301.00	11,024.00	23,860.00	12,836.00	116.44%		
	Expenses	19,200.00	11,609.85	24,381.00	12,771.15	110.00%	1,275.00	Election Supplies
	Total	27,501.00	22,633.85	46,966.00	24,332.15	107.50%		
170	Land Use, Planning & Permitting							
	Personal Services	432,080.12	548,665.14	591,629.38	42,964.24	7.83%	26,000.00	New position funded by revolving acct
	Expenses	30,235.00	20,240.00	34,915.00	14,675.00	72.50%		
	Total	462,315.12	568,905.14	579,544.38	10,639.24	1.87%	21,000.00	15K Trail Maintenance + 6K

		Appropriation FY2017	Appropriation FY2018	Requests FY2019	\$ Change FY18-FY19	% Change FY18-FY19	Budget Reductions	Reduction Description
177	Green Committee							
	Expenses	300.00	300.00	-	(300.00)	-100.00%		
	Total	300.00	300.00	-	(300.00)	-100.00%		
179	Open Space Committee							
	Expenses	3,000.00	3,000.00	3,000.00	-	0.00%		
	Total	3,000.00	3,000.00	3,000.00	-	0.00%		
187	Upper Charles River Trail Committee							
	Expenses	54,000.00	51,440.00	52,940.00	1,500.00	2.92%		
	Total	54,000.00	51,440.00	52,940.00	1,500.00	2.92%		
192	Town Hall							
	Expenses	8,270.00	8,270.00	8,270.00	-	0.00%		
	Total	8,270.00	8,270.00	8,270.00	-	0.00%		
194	Cable Committee							
	Expenses	500.00	500.00	-	(500.00)	-100.00%		
	Total	500.00	500.00	-	(500.00)	-100.00%		
199	Other General Government							
	Town Reports	3,500.00	5,000.00	5,000.00	-	0.00%		
	Audit	25,000.00	35,000.00	40,000.00	5,000.00	14.29%		
	Transfer to Water Enterprise for							
	Fire Protection / Hydrant Use	296,422.00	296,856.00	297,856.00	1,000.00	0.34%		
	Financial Management System		Moved to Information Technology					
	Employee Training		Moved to Human Resources					
	Total	324,922.00	336,856.00	342,856.00	6,000.00	1.78%		
	Total General Government	3,592,778.79	4,013,401.60	4,229,291.14	215,889.54	5.38%		
Public Safety								
210	Police							
	Personal Services	2,094,309.53	2,247,473.32	2,339,158.39	91,685.07	4.08%		
	Expenses	181,086.75	182,386.47	188,386.47	6,000.00	3.29%		
	Auxiliary Police Expenses	3,000.00	3,000.00	3,000.00	-	0.00%		
	Total	2,278,396.28	2,432,859.79	2,530,544.86	97,685.07	4.02%		
214	Central Dispatch							
	Personal Services	553,334.56	501,026.37	575,213.09	74,186.72	14.81%		
	Expenses	9,850.00	13,750.00	14,950.00	1,200.00	8.73%		
	Total	563,184.56	514,776.37	590,163.09	75,386.72	14.64%		
220	Fire							
	Personal Services	2,113,885.64	2,274,757.89	2,484,910.53	210,152.64	9.24%		
	Expenses	154,351.00	166,752.02	172,206.80	5,454.78	3.27%		
	Total	2,268,236.64	2,441,509.91	2,657,117.33	215,607.42	8.83%		
244	Sealer of Weights & Measures							
	Personal Services	3,036.48	3,222.84	3,287.30	64.46	2.00%		
	Expenses	1,000.00	1,200.00	1,200.00	-	0.00%		
	Total	4,036.48	4,422.84	4,487.30	64.46	1.46%		
292	Animal Control Officer							
	Personal Services	22,560.84	23,555.48	32,916.00	9,360.52	39.74%		
	Expenses	7,000.00	7,000.00	7,000.00	-	0.00%		
	Total	29,560.84	30,555.48	39,916.00	9,360.52	30.63%		

		Appropriation FY2017	Appropriation FY2018	Requests FY2019	\$ Change FY18-FY19	% Change FY18-FY19	Budget Reductions	Reduction Description
293	Traffic Control							
	Traffic Lights							Moved to Public Works
	Total	-	-					
294	Tree Warden							
	Personal Services							Moved to Public Works
	Expenses							Moved to Public Works
	Total	-	-					
	Total Public Safety	5,143,414.80	5,424,124.39	5,822,228.58	398,104.19	7.34%		
Education								
300	Hopkinton Public Schools							
	Hopkinton Public Schools	39,143,441.00	42,591,311.00	45,518,812.00	2,927,501.00	6.87%	181,440.00	Bus Contract
	Total	39,143,441.00	42,591,311.00	45,518,812.00	2,927,501.00	6.87%		
800	Regional Technical Vocational School							
	Regional Schools	386,087.00	484,838.00	484,838.00	-	0.00%		
	Total	386,087.00	484,838.00	484,838.00	-	0.00%		
	Total Education	39,529,528.00	43,076,149.00	46,003,650.00	2,927,501.00	6.80%		
Public Works								
410	Engineering & Facilities							
	Personal Services	176,355.81	217,727.25	304,432.87	86,705.62	39.82%		
	Expenses	615,228.18	740,772.00	748,716.00	7,944.00	1.07%		
	Total	791,583.99	958,499.25	1,053,148.87	94,649.62	9.87%		
420	Public Works Administration							
	Personal Services	383,742.03	395,000.00	415,300.00	20,300.00	5.14%		
	Total	383,742.03	395,000.00	415,300.00	20,300.00	5.14%		
422	Highway							
	Personal Services	739,749.72	822,660.00	868,632.00	45,972.00	5.59%		
	Expenses	453,200.00	442,325.00	2,592,425.00	2,150,100.00	486.09%	50,000.00	Expenses
	Subtotal	1,192,949.72	1,264,985.00	3,461,057.00	2,196,072.00	173.60%		
	Road Maintenance	-	-	-	-	-		
	Sidewalk Maintenance	50,000.00	50,000.00	-	(50,000.00)	-100.00%		
	Pavement Management	-	351,000.00	-	(351,000.00)	-100.00%	100,000.00	Pavement Management
	Stormwater System	150,000.00	370,000.00	-	(370,000.00)	-100.00%		
	Lake Maspenock Weed Control	60,000.00	60,000.00	-	(60,000.00)	-100.00%		
	Total	1,452,949.72	2,095,985.00	3,311,057.00	1,215,072.00	57.97%		
423	Snow & Ice							
	Snow & Ice Control	350,000.00	350,000.00	350,000.00	-	0.00%		
	Total	350,000.00	350,000.00	350,000.00	-	0.00%		
424	Street Lighting							
	Street Lights	53,796.00	48,796.00	33,000.00	(15,796.00)	-32.37%		
	Total	53,796.00	48,796.00	33,000.00	(15,796.00)	-32.37%		
426	Traffic Control							
	Traffic Lights	19,300.00	22,000.00	25,000.00	3,000.00	13.64%		
	Total	19,300.00	22,000.00	25,000.00	3,000.00	13.64%		
427	Tree Warden							
	Personal Services	14,354.00	14,354.00	14,354.00	-	0.00%		
	Expenses	25,000.00	25,000.00	40,000.00	15,000.00	60.00%	15,000.00	Tree Removal
	Total	39,354.00	39,354.00	39,354.00	-	0.00%		
429	Other Storm Control							
	Storm Control	10,000.00	10,000.00	-	(10,000.00)	-100.00%		
	Total	10,000.00	10,000.00	-	(10,000.00)	-100.00%		

	Appropriation FY2017	Appropriation FY2018	Requests FY2019	\$ Change FY18-FY19	% Change FY18-FY19	Budget Reductions	Reduction Description
433 Waste Collection & Disposal							
Recycling Salaries	8,000.00	17,632.00	-	(17,632.00)	-100.00%		
Rubbish Collection/Disposal	439,280.00	440,000.00	-	(440,000.00)	-100.00%		
Rubbish Disposal	328,460.00	320,625.00	-	(320,625.00)	-100.00%		
Recycling Expense	10,000.00	10,000.00	-	(10,000.00)	-100.00%		
Recycling Collection/Disposal	206,720.00	210,000.00	-	(210,000.00)	-100.00%		
Household Hazardous Waste	12,000.00	14,000.00	-	(14,000.00)	-100.00%		
Total	1,004,460.00	1,012,257.00	-	(1,012,257.00)	-100.00%		
491 Cemetery Commission							
Personal Services	200.00	200.00	200.00	-	0.00%		
Expenses	4,000.00	-	-	-	-		
Total	4,200.00	200.00	200.00	-	0.00%		
Total Public Works	4,109,385.74	4,932,091.25	5,227,059.87	294,968.62	5.98%		
Health & Human Services							
511 Board of Health							
Personal Services	130,554.18	139,388.80	137,569.09	(1,819.71)	-1.31%		
Expenses	77,785.00	75,373.20	82,259.96	6,886.76	9.14%		
Total	208,339.18	214,762.00	219,829.05	5,067.05	2.36%		
541 Senior Center							
Personal Services	233,391.40	277,684.42	307,466.16	29,781.74	10.73%		
Expenses	34,499.28	39,439.28	37,405.00	(2,034.28)	-5.16%		
Total	267,890.68	317,123.70	344,871.16	27,747.46	8.75%		
542 Youth & Family Services							
Personal Services	66,001.68	94,035.40	118,206.40	24,171.00	25.70%		
Expenses	6,000.64	48,550.00	42,390.00	(6,160.00)	-12.69%		
Total	72,002.32	142,585.40	160,596.40	18,011.00	12.63%		
543 Veterans Services							
Veterans District	23,229.00	28,938.17	31,351.41	2,413.24	8.34%		
Veterans Service Benefits	32,000.00	49,000.00	49,000.00	-	0.00%		
Veterans Supplies	1,250.00	1,300.00	1,300.00	-	0.00%		
Total	56,479.00	79,238.17	81,651.41	2,413.24	3.05%		
Total Health & Human Services	604,711.18	753,709.27	806,948.02	53,238.75	7.06%		
Culture & Recreation							
610 Library							
Personal Services	348,191.93	425,903.71	510,775.09	84,871.38	19.93%	1,906.84	Personal Services
Expenses	32,362.00	37,527.50	37,527.50	-	0.00%	1,722.50	Expenses
Total	380,553.93	463,431.21	544,673.25	81,242.04	17.53%		
691 Historic Commission							
Expenses	1,000.00	1,000.00	1,000.00	-	0.00%		
Total	1,000.00	1,000.00	1,000.00	-	0.00%		
692 Celebrations							
Memorial Day	2,000.00	2,000.00	2,000.00	-	0.00%		
Total	2,000.00	2,000.00	2,000.00	-	0.00%		
693 300th Anniversary Committee							
300th Anniversary	-	-	-	-	-		
Total	-	-	-	-	-		
695 Historic District Commission							
Expenses	550.00	550.00	550.00	-	0.00%		
Total	550.00	550.00	550.00	-	0.00%		
Total Culture & Recreation	384,103.93	466,981.21	548,223.25	81,242.04	17.40%		

	Appropriation FY2017	Appropriation FY2018	Requests FY2019	\$ Change FY18-FY19	% Change FY18-FY19	Budget Reductions	Reduction Description
Debt Service							
700 Debt Service							
Retirement of Debt	3,890,978.20	5,726,929.67	6,481,596.33	754,666.66	13.18%		
Long Term Interest	643,552.86	1,976,510.75	2,945,107.65	968,596.90	49.01%		
Short Term Interest	20,000.00	35,000.00	35,000.00	-	0.00%		
Authorized/Unissued	-	-	15,000.00	15,000.00			
Total Debt Service	4,554,531.06	7,738,440.42	9,476,703.98	1,738,263.56	22.46%		
Employee Benefits & Insurance							
910 Employee Benefits & Insurance							
Unemployment Insurance	145,000.00	100,000.00	100,000.00	-	0.00%		
Medicare Tax	530,000.00	620,000.00	651,000.00	31,000.00	5.00%		
Life Insurance Premiums	10,000.00	10,000.00	20,000.00	10,000.00	100.00%		
Health Insurance Premium	6,210,707.65	7,030,424.00	7,733,466.40	703,042.40	10.00%		
Middlesex County Retirement	1,728,744.00	1,984,635.00	2,145,296.00	160,661.00	8.10%		
Drug and Alcohol Testing	3,000.00	3,000.00	3,000.00	-	0.00%		
Blanket Insurance Premiums	425,000.00	550,000.00	577,500.00	27,500.00	5.00%		
Total Employee Benefits & Insurance	9,052,451.65	10,298,059.00	11,230,262.40	932,203.40	9.05%	454,843.34	Total GF Reductions
Total General Fund	66,970,905.15	76,702,956.14	83,344,367.24	6,641,411.10	8.66%		
FUND 2400: COMMUNITY PRESERVATION							
193 CPA Administration							
Personal Services	10,440.00	11,245.00	10,650.00	(595.00)	-5.29%		
Expenses	45,000.00	45,000.00	45,000.00	-	0.00%		
Total	55,440.00	56,245.00	55,650.00	(595.00)	-1.06%		
700 Debt Service							
Retirement of Debt	210,000.00	160,000.00	180,000.00	20,000.00	12.50%		
Interest on Long Term Debt	34,100.00	35,718.75	52,581.25	16,862.50	47.21%		
Total	244,100.00	195,718.75	232,581.25	36,862.50	18.83%		
Total Community Preservation	299,540.00	251,963.75	288,231.25	36,267.50	14.39%		
FUND 6000: SEWER ENTERPRISE							
Direct Costs							
440 Sewer							
Personal Services	181,298.84	190,000.00	191,500.00	1,500.00	0.79%		
Expenses	853,655.00	850,650.00	1,016,900.00	166,250.00	19.54%		
Total	1,034,953.84	1,040,650.00	1,208,400.00	167,750.00	16.12%		
700 Debt Service							
Retirement of Debt	1,449,905.86	1,353,846.44	1,330,777.05	(23,069.39)	-1.70%		
Interest on Long Term Debt	317,922.17	253,159.92	230,552.07	(22,607.85)			
Interest on Short Term Debt	-	-	-	-	100.00%		
Repayment to General Fund	-	-	-	-			
Administrative Costs	8,000.00	-	8,000.00	8,000.00			
Authorized/Unissued	-	-	-	-			
Total	1,775,828.03	1,607,006.36	1,569,329.12	(37,677.24)	-2.34%		
Appropriation	2,810,781.87	2,647,656.36	2,777,729.12	130,072.76	4.91%		
Indirect Costs							
Employee Benefits & Pensions	52,517.08	55,710.00	57,381.00	1,671.00	3.00%		
Shared Employees	247,477.41	208,806.00	212,982.00	4,176.00	2.00%		

	Appropriation FY2017	Appropriation FY2018	Requests FY2019	\$ Change FY18-FY19	% Change FY18-FY19	Budget Reductions	Reduction Description
Shared Facility	-	-	-	-	-		
Other (Workers comp)	-	-	-	-	-		
	299,994.49	264,516.00	270,363.00	5,847.00	2.21%		
	3,110,776.36	2,912,172.36	3,048,092.12	135,919.76	4.67%		
FUND 6100: WATER ENTERPRISE							
Direct Costs							
450 Water							
Personal Services	350,807.76	371,600.00	390,000.00	18,400.00	4.95%		
Expenses	649,150.00	783,000.00	788,500.00	5,500.00	0.70%		
Total	999,957.76	1,154,600.00	1,178,500.00	23,900.00	2.07%		
700 Debt Service							
Retirement of Debt	497,539.00	545,190.67	574,983.33	29,792.66	5.46%		
Interest on Short Term Debt	-	-	-	-	-		
Interest on Long Term Debt	110,434.30	155,656.86	211,934.62	56,277.76	36.16%		
Administrative Costs	2,000.00	-	2,000.00	2,000.00	-		
Ashland Obligation	72,000.00	-	71,874.03	71,874.03	-		
Authorized/Unissued	-	-	-	-	-		
Westborough Facility Debt	-	-	153,454.21	153,454.21	-		
Total	681,973.30	700,847.53	1,014,246.19	313,398.66	44.72%		
Appropriation	1,681,931.06	1,855,447.53	2,192,746.19	337,298.66	18.18%		
Indirect Costs							
Employee Benefits & Pensions	114,256.24	121,254.00	124,892.00	3,638.00	3.00%		
Shared Employees	187,467.67	223,730.00	230,442.00	6,712.00	3.00%		
Shared Facility	-	-	-	-	-		
Other (Workers comp)	-	-	-	-	-		
Total	301,723.91	344,984.00	355,334.00	10,350.00	3.00%		
Appropriation	1,983,654.97	2,200,431.53	2,548,080.19	347,648.66	15.80%		
FUND 6200: PARKS & RECREATION							
Direct Costs							
630 Parks & Recreation							
Personal Services	195,678.79	205,000.00	213,780.00	8,780.00	4.28%		
Expenses	387,800.00	399,505.00	532,255.00	132,750.00	33.23%		
Total	583,478.79	604,505.00	746,035.00	141,530.00	23.41%		
700 Debt Service							
Retirement of Debt	35,000.00	35,000.00	35,000.00	-	0.00%		
Interest on Short Term Debt	-	-	1,448.00	1,448.00	-		
Interest on Long Term Debt	7,250.00	4,800.00	3,750.00	(1,050.00)	-21.88%		
Total	42,250.00	39,800.00	40,198.00	398.00	1.00%		
Appropriation	625,728.79	644,305.00	786,233.00	141,928.00	22.03%		
Indirect Costs							
Employee Benefits & Pensions	6,916.27	7,337.00	7,557.00	220.00	3.00%		
Shared Employees	29,719.56	30,920.00	29,812.00	(1,108.00)	-3.58%		
Shared Facility	-	-	-	-	-		
Other (Workers comp)	-	-	-	-	-		
Total	36,635.82	38,257.00	37,369.00	(888.00)	-2.32%		
Total	662,364.61	682,562.00	823,602.00	141,040.00	20.66%		
Appropriation Summary*							
Fund 1000: General Fund	66,970,905.15	76,702,956.14	83,344,367.24	6,641,411.10	8.66%		
Fund 2400: Community Preservation	299,540.00	251,963.75	288,231.25	36,267.50	14.39%		
Fund 6000: Sewer Enterprise	3,110,776.36	2,912,172.36	3,048,092.12	135,919.76	4.67%		
Fund 6100: Water Enterprise	1,983,654.97	2,200,431.53	2,548,080.19	347,648.66	15.80%		
Fund 6200: Parks & Recreation Enterprise	662,364.61	682,562.00	823,602.00	141,040.00	20.66%		
Total	73,027,241.09	82,750,085.78	90,052,372.80	7,302,287.02	8.82%		